

**Expense Budget Performance Report**  
**591**  
**Through Date: 10/7/20**

Account Number	2018 Actual	2019 Actual	2020 Original	2020 Y-T-D	2020 Projected	2020 Projected Change	2020 Percent Change	2021 Proposed	2021 Proposed Change	2021 Percent Change
<u>Fund: 592 - Water and Sewer Fund</u>										
<u>Department: 591 - Supply and Transmission</u>										
FM 702.000 - Salary and Base Wages	1,118,518.10	1,155,935.57	1,268,797.00	849,328.19	1,194,405.00	(74,392.00)	(5.86)	1,340,800.00	146,395	12.26
DP\ 702.050 - FLSA	427.58	462.43	400.00	159.59	400	-	-	400	-	-
DP\ 703.000 - Overtime	17,207.02	26,135.25	19,500.00	33,270.39	44,100	24,600.00	126.15	21,000	(23,100)	(52.38)
FM 703.500 - Comp Time in Cash	11,197.19	8,215.03	9,200.00	8,583.55	8,600	(600.00)	(6.52)	8,800	200	2.33
DP\ 703.999 - Doubletime	3,304.72	5,694.48	4,500.00	3,940.70	5,800	1,300.00	28.89	5,100	(700)	(12.07)
FM 704.100 - Vacation Time in Cash	10,840.34	17,415.96	3,100.00	3,992.47	5,300	2,200.00	70.97	4,100	(1,200)	(22.64)
FM 706.100 - Sick Time in Cash	7,025.13	16,400.35	15,000.00	-	16,100	1,100.00	7.33	16,700	600	3.73
FM 707.050 - Personal Time in Cash	482.76	491.24	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	47,215.06	47,215.06	39,907.00	38,712.42	38,713	(1,194.00)	(2.99)	41,002	2,289	5.91
FM 708.500 - Bonus - Signing, Performance, Etc.	4,480.53	14,619.69	5,686.00	4,531.42	4,532	(1,154.00)	(20.30)	5,684	1,152	25.42
DP\ 709.000 - Education & Training	10,626.41	10,643.14	8,600.00	7,286.75	8,600	-	-	8,600	-	-
DP\ 717.000 - Temporary Labor	67,550.16	55,354.46	70,000.00	38,068.68	50,000	(20,000.00)	(28.57)	60,000	10,000	20.00
FM 719.600 - Pre-Employment Physical/Medical Exam	828.00	408.00	1,000.00	605.00	1,000	-	-	1,000	-	-
FM 720.000 - Payroll Taxes - Employer	97,370.16	101,096.87	109,861.00	73,633.59	104,649	(5,212.00)	(4.74)	115,025	10,376	9.92
FM 720.900 - OPEB Annual Cost	969,019.00	15,296.00	60,243.00	-	44,691	(15,552.00)	(25.82)	44,691	-	-
FM 721.000 - Retirement - Employer	93,886.23	115,388.33	126,880.00	72,702.18	119,441	(7,439.00)	(5.86)	134,080	14,639	12.26
FM 722.000 - Health Insurance - Actives	139,064.14	163,664.51	177,700.00	73,637.57	162,700	(15,000.00)	(8.44)	201,500	38,800	23.85
FM 722.100 - Health Insurance - Retirees	-	-	-	117,306.37	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	14,446.32	15,676.32	19,600.00	12,616.15	15,600	(4,000.00)	(20.41)	17,700	2,100	13.46
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	338.30	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	-	5,680.00	-	4,920.00	5,880	5,880.00	-	6,680	800	13.61
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	4,000.00	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	26,096.10	25,838.44	25,831.00	24,334.28	24,839	(992.00)	(3.84)	31,831	6,992	28.15
FM 723.000 - Workers Comp Insurance	4,730.15	4,861.53	4,167.00	4,166.21	4,821	654.00	15.69	4,729	(92)	(1.91)
FM 723.500 - Unemployment	2,172.00	-	-	-	-	-	-	-	-	-
FM 723.700 - Workers Comp Claims	1,058.57	-	2,000.00	-	1,000	(1,000.00)	(50.00)	2,000	1,000	100.00
DP\ 726.000 - Operating Supplies	1,017.19	508.93	1,000.00	326.32	1,000	-	-	1,000	-	-
DP\ 726.550 - Medical Supplies	985.44	686.39	1,300.00	872.61	1,300	-	-	1,300	-	-
DP\ 726.600 - Uniform and Clothing Expense	5,491.08	8,410.38	7,000.00	1,416.45	7,000	-	-	7,000	-	-
DP\ 727.000 - Office Supplies	12,726.49	9,176.29	13,400.00	4,948.73	10,900	(2,500.00)	(18.66)	13,400	2,500	22.94
DP\ 728.000 - Membership Dues & Conferences	1,213.69	2,523.06	2,000.00	999.00	2,000	-	-	2,000	-	-
DP\ 730.300 - Equipment Maintenance & Supplies	5,943.99	8,635.73	10,000.00	11,962.17	12,000	2,000.00	20.00	10,000	(2,000)	(16.67)
DP\ 730.600 - Traffic Control Safety Supplies	631.71	98.37	-	833.54	1,050	1,050.00	-	800	(250)	(23.81)
DP\ 731.000 - Tap Supplies & Expenses	268,951.14	360,365.43	223,000.00	112,777.62	223,000	-	-	223,000	-	-
DP\ 732.000 - Meter Maintenance & Supplies	921.74	4,950.86	3,800.00	3,501.10	3,800	-	-	3,800	-	-
DP\ 734.000 - Hydrant Maintenance & Supplies	12,655.03	20,026.20	12,100.00	8,016.62	12,100	-	-	13,100	1,000	8.26

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DP\ 755.000 - Customer Records & Billing	4,780.34	19,530.93	6,000.00	4,274.96	6,000	-	-	18,600	12,600	210.00
DP\ 770.000 - Emergency Preparedness Expense	9,000.00	50,812.50	5,000.00	-	64,241	59,241.00	1,184.82	7,000	(57,241)	(89.10)
FM 802.000 - Audit Fees	14,018.40	14,282.40	14,916.00	14,916.00	14,916	-	-	16,632	1,716	11.50
DP\ 802.500 - Consulting Fees	7,495.25	67,262.89	41,750.00	6,762.50	41,750.00	-	-	33,750.00	(8,000)	(19.16)
DP\ 803.500 - Inventory Costs	18,558.85	(43,094.51)	-	-	-	-	-	-	-	-
DP\ 804.600 - Network Support	85,197.34	85,942.71	96,800.00	79,829.05	96,800	-	-	145,300	48,500	50.10
FM 804.800 - Health Consultant & Insurance Fees - Retirees	2,567.88	2,910.76	2,871.00	799.01	2,868	(3.00)	(0.10)	2,868	-	-
FM 804.900 - Health Consultant & Insurance Fees - Actives	2,325.11	2,234.11	2,302.00	676.37	2,146	(156.00)	(6.78)	2,228	82	3.82
DP\ 807.000 - Engineering Consulting Fees	36,983.00	38,252.65	65,000.00	17,222.10	65,000	-	-	45,000	(20,000)	(30.77)
DP\ 807.592 - Engineering - Developer Costs	-	604,942.94	-	200,036.40	240,000	240,000.00	-	240,000	-	-
DP\ 811.000 - Legal Fees	56,451.68	60,051.25	75,000.00	23,367.25	56,000	(19,000.00)	(25.33)	35,000	(21,000)	(37.50)
DP\ 828.000 - Sewage Processing Fee	6,204,655.14	6,442,009.68	6,679,441.00	4,334,111.56	6,453,858	(225,583.00)	(3.38)	6,486,429	32,571	0.50
DP\ 828.001 - Sewage Processing - Industrial Waste Charge	187,187.98	146,066.34	145,000.00	96,772.78	145,000	-	-	147,175	2,175	1.50
DP\ 830.004 - Bank Charges	47,572.30	46,662.86	50,000.00	28,158.87	45,000	(5,000.00)	(10.00)	45,000	-	-
DP\ 850.000 - Communications	10,741.56	13,193.53	14,000.00	11,365.79	17,000	3,000.00	21.43	17,000	-	-
DP\ 850.215 - Postage	66,980.77	85,475.01	70,000.00	35,520.36	70,000	-	-	72,000	2,000	2.86
FM 860.000 - Auto Insurance Expense	24,208.39	24,358.15	25,254.00	21,289.23	25,845	591.00	2.34	27,649	1,804	6.98
DP\ 860.200 - Auto Repair & Maintenance	27,132.06	30,575.58	37,400.00	24,145.64	31,500	(5,900.00)	(15.78)	32,200	700	2.22
DP\ 863.000 - Gasoline	29,539.90	27,285.40	28,100.00	11,629.19	20,000	(8,100.00)	(28.83)	28,100	8,100	40.50
FM 865.000 - Insurance & Bonds	62,557.78	67,337.39	69,773.00	59,267.17	71,901	2,128.00	3.05	76,686	4,785	6.65
FM 865.500 - Deductible Expense	550.00	-	5,000.00	-	2,500	(2,500.00)	(50.00)	5,000	2,500	100.00
DP\ 920.000 - Utilities	99,726.17	99,973.72	100,000.00	54,935.86	100,000	-	-	102,000	2,000	2.00
DP\ 920.500 - Water Charges	13,854,905.16	13,746,778.36	14,777,059.00	8,920,650.58	15,111,282	334,223.00	2.26	15,116,007	4,725	0.03
DP\ 930.100 - Building Maintenance	42,669.66	40,996.41	42,900.00	43,103.49	54,000	11,100.00	25.87	45,300	(8,700)	(16.11)
DP\ 935.000 - Lift Station Maintenance & Supplies	7,836.40	1,253.84	7,500.00	843.59	4,000	(3,500.00)	(46.67)	4,000	-	-
DP\ 935.500 - Water Main Repair	115,173.71	117,728.53	96,500.00	46,651.28	96,500	-	-	98,310	1,810	1.88
DP\ 935.600 - Sewer Main Repair	595,658.14	335,990.12	395,000.00	307,358.69	395,000	-	-	395,000	-	-
DP\ 935.700 - Booster Station/Meter Pit Maintenance & Supplies	7,040.14	10,595.46	4,300.00	12,688.24	15,600	11,300.00	262.79	13,800	(1,800)	(11.54)
DP\ 936.000 - Miss DIG Expense	5,716.64	5,882.25	7,500.00	5,432.59	7,500	-	-	7,500	-	-
DP\ 950.500 - Equipment Rental	-	-	400.00	-	400	-	-	400	-	-
DP\ 955.000 - Other Expenses	73.65	2,242.33	5,000.00	391.64	2,500	(2,500.00)	(50.00)	2,500	-	-
DP\ 955.200 - Water Samples	3,919.12	4,041.11	7,100.00	1,210.98	4,800	(2,300.00)	(32.39)	5,000	200	4.17
DP\ 955.400 - Settlement	-	6,000,000.00	-	-	-	-	-	-	-	-
DP\ 956.600 - Recording Fees (Ease,Grant/Lein)	1,273.20	720.00	1,200.00	-	1,200	-	-	1,200	-	-
DP\ 957.100 - MDPH ANN Admin Fee RE/Water	17,758.65	18,397.97	18,600.00	18,916.36	18,917	317.00	1.70	19,220	303	1.60
DP\ 957.500 - Grant Expense - State	282,337.34	1,295,337.67	-	234,352.20	234,353	234,353.00	-	-	(234,353)	(100.00)
FM 963.101 - General Fund Administrative Fee	307,134.00	322,393.00	337,458.00	337,458.00	337,458	-	-	270,525	(66,933)	(19.83)
DP\ 968.000 - Depreciation	3,925,862.32	4,022,827.97	4,188,918.00	-	4,188,918	-	-	4,308,313	119,395	2.85
DP\ 980.000 - Equipment	6,678.11	9,903.58	6,500.00	4,519.57	7,600	1,100.00	16.92	7,800	200	2.63

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DP1995.000 - Bond Interest Expense	751,182.34	705,208.01	685,222.00	704,476.18	764,717	79,495.00	11.60	798,950	34,233	4.48
DP1997.000 - Paying Agent Fee	135.74	209.10	210.00	259.18	260	50.00	23.81	290	30	11.54
<b>Department Total: Supply and Transmission</b>	<b>29,881,667.39</b>	<b>36,748,446.30</b>	<b>30,360,546.00</b>	<b>17,185,180.63</b>	<b>30,952,651.00</b>	<b>592,105.00</b>	<b>1.95</b>	<b>31,026,554.00</b>	<b>73,903.00</b>	<b>0.24</b>