

Expense Budget Performance Report

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Through Date: 10/6/21

Account Number	2019 Actual	2020 Actual	2021 Original	2021 Y-T-D	2021 Amended	2021 Projected Change	2021 Percent Change	2022 Proposed	2022 Proposed Change	2022 Percent Change
<u>Fund: 592 - Water and Sewer Fund</u>										
<u>Department: 591 - Supply and Transmission</u>										
FM 702.000 - Salary and Base Wages	1,155,935.57	1,160,824.11	1,340,800.00	915,681.89	1,305,307.00	(35,493.00)	(2.65)	1,463,404.00	158,097	12.11
DP\ 702.050 - FLSA	462.43	166.05	400	66.88	350	(50.00)	(12.50)	350	-	-
DP\ 703.000 - Overtime	26,135.25	38,302.88	21,000	8,202.66	21,000	-	-	21,000	-	-
FM 703.500 - Comp Time in Cash	8,215.03	16,985.66	8,800	9,936.84	16,000	7,200.00	81.82	15,000	(1,000)	(6.25)
DP\ 703.999 - Doubletime	5,694.48	4,557.48	5,100	1,273.36	5,100	-	-	5,100	-	-
FM 704.100 - Vacation Time in Cash	17,415.96	6,085.92	4,100	1,629.21	4,400	300.00	7.32	4,000	(400)	(9.09)
FM 706.100 - Sick Time in Cash	16,400.35	31,456.52	16,700	-	13,400	(3,300.00)	(19.76)	14,100	700	5.22
FM 707.050 - Personal Time in Cash	491.24	2,352.65	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	47,215.06	38,712.42	41,002	40,593.22	40,594	(408.00)	(1.00)	43,098	2,504	6.17
FM 708.500 - Bonus - Signing, Performance, Etc.	14,619.69	4,531.42	5,684	4,129.49	4,130	(1,554.00)	(27.34)	5,829	1,699	41.14
DP\ 709.000 - Education & Training	10,643.14	7,953.08	8,600	9,144.75	9,800	1,200.00	13.95	8,800	(1,000)	(10.20)
DP\ 717.000 - Temporary Labor	55,354.46	56,235.99	60,000	27,415.35	48,000	(12,000.00)	(20.00)	60,000	12,000	25.00
FM 719.600 - Pre-Employment Physical/Medical Exam	408.00	1,089.50	1,000	676.50	1,000	-	-	1,000	-	-
FM 720.000 - Payroll Taxes - Employer	101,096.87	102,289.46	115,025	74,692.32	111,559	(3,466.00)	(3.01)	124,839	13,280	11.90
FM 720.900 - OPEB Annual Cost	15,296.00	(276,738.00)	44,691	-	30,742	(13,949.00)	(31.21)	30,742	-	-
FM 721.000 - Retirement - Employer	115,388.33	104,359.48	134,080	73,929.41	130,531	(3,549.00)	(2.65)	146,341	15,810	12.11
FM 722.000 - Health Insurance - Actives	163,664.51	134,367.08	201,500	118,368.51	164,600	(36,900.00)	(18.31)	199,700	35,100	21.32
FM 722.100 - Health Insurance - Retirees	-	-	-	176,282.08	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	15,676.32	15,145.39	17,700	13,046.06	16,100	(1,600.00)	(9.04)	18,700	2,600	16.15
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	338.30	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	5,680.00	5,880.00	6,680	4,400.00	6,080	(600.00)	(8.98)	7,040	960	15.79
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	6,000.00	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	25,838.44	24,334.28	31,831	28,000.00	28,170	(3,661.00)	(11.50)	28,000	(170)	(0.60)
FM 723.000 - Workers Comp Insurance	4,861.53	4,886.76	4,729	5,191.06	5,192	463.00	9.79	4,958	(234)	(4.51)
FM 723.700 - Workers Comp Claims	-	-	2,000	-	1,000	(1,000.00)	(50.00)	2,000	1,000	100.00
DP\ 726.000 - Operating Supplies	508.93	396.88	1,000	260.44	1,000	-	-	1,000	-	-
DP\ 726.550 - Medical Supplies	686.39	1,439.19	1,300	176.25	1,300	-	-	1,300	-	-
DP\ 726.600 - Uniform and Clothing Expense	8,410.38	5,419.09	7,000	2,202.89	7,000	-	-	7,000	-	-
DP\ 727.000 - Office Supplies	9,176.29	12,514.77	13,400	7,708.16	13,400	-	-	13,400	-	-
DP\ 728.000 - Membership Dues & Conferences	2,523.06	1,349.00	2,000	1,027.02	2,500	500.00	25.00	2,500	-	-
DP\ 730.300 - Equipment Maintenance & Supplies	8,635.73	13,700.63	10,000	5,424.24	10,000	-	-	10,000	-	-
DP\ 730.600 - Traffic Control Safety Supplies	98.37	1,209.86	5,365	7,146.20	8,000	2,635.00	49.11	5,300	(2,700)	(33.75)
DP\ 731.000 - Tap Supplies & Expenses	360,365.43	204,579.42	223,000	263,513.53	289,000	66,000.00	29.60	232,000	(57,000)	(19.72)
DP\ 732.000 - Meter Maintenance & Supplies	4,950.86	3,501.10	3,800	6,168.54	8,000	4,200.00	110.53	5,500	(2,500)	(31.25)
DP\ 734.000 - Hydrant Maintenance & Supplies	20,026.20	12,234.18	13,100	1,386.53	10,600	(2,500.00)	(19.08)	13,100	2,500	23.58
DP\ 755.000 - Customer Records & Billing	19,530.93	4,274.96	22,950	22,740.45	24,800	1,850.00	8.06	7,500	(17,300)	(69.76)

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DP\ 770.000 - Emergency Preparedness Expense	50,812.50	50,403.25	7,000	-	5,000	(2,000.00)	(28.57)	6,250	1,250	25.00
FM 802.000 - Audit Fees	14,282.40	14,916.00	16,632	14,916.00	16,632	-	-	16,632	-	-
DP\ 802.500 - Consulting Fees	67,262.89	31,275.00	33,750.00	11,417.50	47,000.00	13,250.00	39.26	35,000.00	(12,000)	(25.53)
DP\ 803.500 - Inventory Costs	(43,094.51)	(32,311.15)	-	-	-	-	-	-	-	-
DP\ 804.600 - Network Support	85,942.71	87,313.39	145,300	149,205.69	160,000	14,700.00	10.12	165,000	5,000	3.13
FM 804.800 - Health Consultant & Insurance Fees - Retirees	2,910.76	2,892.37	2,868	1,526.01	2,945	77.00	2.68	2,945	-	-
FM 804.900 - Health Consultant & Insurance Fees - Actives	2,234.11	2,180.98	2,228	1,255.00	2,324	96.00	4.31	2,342	18	0.77
DP\ 807.000 - Engineering Consulting Fees	38,252.65	53,985.94	45,000	17,968.31	45,000	-	-	45,000	-	-
DP\ 807.592 - Engineering - Developer Costs	604,942.94	449,162.77	240,000	451,397.18	550,000	310,000.00	129.17	550,000	-	-
DP\ 811.000 - Legal Fees	60,051.25	29,647.25	35,000	8,094.56	22,000	(13,000.00)	(37.14)	22,000	-	-
DP\ 828.000 - Sewage Processing Fee	6,442,009.68	6,453,859.56	6,486,429	4,279,420.00	6,479,016	(7,413.00)	(0.11)	6,730,800	251,784	3.89
DP\ 828.001 - Sewage Processing - Industrial Waste Charge	146,066.34	150,994.74	147,175	115,009.81	173,400	26,225.00	17.82	177,500	4,100	2.36
DP\ 830.004 - Bank Charges	46,662.86	42,523.54	45,000	11,606.01	45,000	-	-	45,000	-	-
DP\ 850.000 - Communications	13,193.53	15,715.09	17,000	11,646.92	17,000	-	-	23,000	6,000	35.29
DP\ 850.215 - Postage	85,475.01	49,056.10	80,250	65,678.54	72,000	(8,250.00)	(10.28)	72,000	-	-
FM 860.000 - Auto Insurance Expense	24,358.15	25,805.98	27,649	22,583.77	27,780	131.00	0.47	31,953	4,173	15.02
DP\ 860.200 - Auto Repair & Maintenance	30,575.58	39,160.28	32,200	6,738.48	25,200	(7,000.00)	(21.74)	32,200	7,000	27.78
DP\ 863.000 - Gasoline	27,285.40	17,151.41	28,100	17,430.44	30,000	1,900.00	6.76	36,000	6,000	20.00
FM 865.000 - Insurance & Bonds	67,337.39	72,334.64	76,686	65,338.00	81,403	4,717.00	6.15	98,798	17,395	21.37
FM 865.500 - Deductible Expense	-	-	5,000	-	2,500	(2,500.00)	(50.00)	5,000	2,500	100.00
DP\ 920.000 - Utilities	99,973.72	88,275.70	102,000	59,190.11	102,000	-	-	102,000	-	-
DP\ 920.500 - Water Charges	13,746,778.36	15,419,658.27	15,116,007	8,718,416.17	15,116,007	-	-	15,450,900	334,893	2.22
DP\ 930.100 - Building Maintenance	40,996.41	60,628.25	45,300	38,943.33	68,600	23,300.00	51.43	45,300	(23,300)	(33.97)
DP\ 935.000 - Lift Station Maintenance & Supplies	1,253.84	1,526.04	11,500	11,040.23	14,500	3,000.00	26.09	17,000	2,500	17.24
DP\ 935.500 - Water Main Repair	117,728.53	93,830.93	98,310	116,708.52	126,400	28,090.00	28.57	101,750	(24,650)	(19.50)
DP\ 935.600 - Sewer Main Repair	335,990.12	428,416.02	395,000	10,354.61	395,000	-	-	395,000	-	-
DP\ 935.700 - Booster Station/Meter Pit Maintenance & Supplies	10,595.46	13,285.25	13,800	12,355.35	15,500	1,700.00	12.32	13,800	(1,700)	(10.97)
DP\ 936.000 - Miss DIG Expense	5,882.25	6,243.67	7,500	6,072.74	7,500	-	-	7,500	-	-
DP\ 950.500 - Equipment Rental	-	-	400	-	400	-	-	400	-	-
DP\ 955.000 - Other Expenses	2,242.33	443.54	2,500	1,693.28	2,500	-	-	2,500	-	-
DP\ 955.200 - Water Samples	4,041.11	5,368.66	5,000	817.97	5,000	-	-	5,000	-	-
DP\ 955.400 - Settlement	6,000,000.00	-	-	-	-	-	-	-	-	-
DP\ 956.600 - Recording Fees (Ease,Grant/Lein)	720.00	131.00	1,200	578.80	1,000	(200.00)	(16.67)	1,000	-	-
DP\ 957.100 - MDPH ANN Admin Fee RE/Water	18,397.97	18,916.36	19,220	18,375.36	18,376	(844.00)	(4.39)	19,220	844	4.59
DP\ 957.500 - Grant Expense - State	1,295,337.67	113,971.43	-	-	-	-	-	-	-	-
FM 963.101 - General Fund Administrative Fee	322,393.00	337,458.00	270,525	-	270,525	-	-	216,831	(53,694)	(19.85)
DP\ 968.000 - Depreciation	4,022,827.97	4,182,488.74	4,308,313	-	4,295,000	(13,313.00)	(0.31)	4,403,000	108,000	2.51
DP\ 980.000 - Equipment	9,903.58	5,569.15	7,800	888.32	7,800	-	-	7,800	-	-
DP\ 995.000 - Bond Interest Expense	705,208.01	726,442.91	798,950	712,943.12	740,400	(58,550.00)	(7.33)	691,000	(49,400)	(6.67)

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DP1997.000 - Paying Agent Fee	209.10	280.73	290	340.00	360	70.00	24.14	360	-	-
Department Total: Supply and Transmission	36,748,446.30	30,803,399.00	31,051,219.00	16,796,702.27	31,329,723.00	278,504.00	0.90	32,080,382.00	750,659.00	2.40