

Expense Budget Performance Report
591
Through Date: 10/6/22

| Account Number | 2020 Actual | 2021 Actual | 2022 Original | 2022 Y-T-D | 2022 Amended | 2022 Projected Change | 2022 Percent Change | 2023 Proposed | 2023 Proposed Change | 2023 Percent Change |
|--|----------------|----------------|------------------|---------------|-----------------|-----------------------------|---------------------------|------------------|----------------------------|---------------------------|
| <u>Fund: 592 - Water and Sewer Fund</u> | | | | | | | | | | |
| <u>Department: 591 - Supply and Transmission</u> | | | | | | | | | | |
| FM 702.000 - Salary and Base Wages | 1,160,824.11 | 1,284,311.02 | 1,463,404.00 | 1,039,228.09 | 1,460,742.00 | (2,662.00) | (0.18) | 1,538,747.00 | 78,005 | 5.34 |
| DP\ 702.050 - FLSA | 166.05 | 85.81 | 350 | 227.04 | 350.00 | - | - | 350.00 | - | - |
| DP\ 703.000 - Overtime | 38,302.88 | 11,569.63 | 21,000 | 15,775.65 | 21,000.00 | - | - | 21,420.00 | 420 | 2.00 |
| FM 703.500 - Comp Time in Cash | 16,985.66 | 13,722.04 | 15,000 | 19,538.80 | 25,000.00 | 10,000.00 | 66.67 | 9,600.00 | (15,400) | (61.60) |
| DP\ 703.999 - Doubletime | 4,557.48 | 2,376.42 | 5,100 | 4,832.72 | 6,100.00 | 1,000.00 | 19.61 | 3,900.00 | (2,200) | (36.07) |
| FM 704.100 - Vacation Time in Cash | 6,085.92 | 13,213.69 | 4,000 | 2,952.53 | 4,100.00 | 100.00 | 2.50 | 1,200.00 | (2,900) | (70.73) |
| FM 706.100 - Sick Time in Cash | 31,456.52 | 10,293.62 | 14,100 | - | 13,800.00 | (300.00) | (2.13) | 14,300.00 | 500 | 3.62 |
| FM 707.050 - Personal Time in Cash | 2,352.65 | (1,893.00) | - | - | - | - | - | - | - | - |
| FM 708.000 - Longevity | 38,712.42 | 40,593.22 | 43,098 | 43,098.00 | 43,098.00 | - | - | 48,560.00 | 5,462 | 12.67 |
| FM 708.500 - Bonus - Signing, Performance, Etc. | 4,531.42 | 4,129.49 | 5,829 | 21,578.01 | 21,579.00 | 15,750.00 | 270.20 | 26,155.00 | 4,576 | 21.21 |
| DP\ 709.000 - Education & Training | 7,953.08 | 13,904.75 | 8,800 | 7,886.00 | 8,800.00 | - | - | 8,800.00 | - | - |
| DP\ 717.000 - Temporary Labor | 56,235.99 | 30,244.95 | 60,000 | 33,125.44 | 50,000.00 | (10,000.00) | (16.67) | 51,000.00 | 1,000 | 2.00 |
| FM 719.600 - Pre-Employment Physical/Medical Exam | 1,089.50 | 712.50 | 1,000 | 539.00 | 1,000.00 | - | - | 1,000.00 | - | - |
| FM 720.000 - Payroll Taxes - Employer | 102,289.46 | 104,913.83 | 124,839 | 88,592.79 | 125,902.00 | 1,063.00 | 0.85 | 131,216.00 | 5,314 | 4.22 |
| FM 720.900 - OPEB Annual Cost | (276,738.00) | 166,779.00 | 30,742 | - | 31,726.00 | 984.00 | 3.20 | 31,726.00 | - | - |
| FM 721.000 - Retirement - Employer | 104,359.48 | 111,441.84 | 146,341 | 106,849.43 | 148,747.00 | 2,406.00 | 1.64 | 159,281.00 | 10,534 | 7.08 |
| FM 722.000 - Health Insurance - Actives | 134,367.08 | 178,745.63 | 199,700 | 116,079.34 | 192,600.00 | (7,100.00) | (3.56) | 213,600.00 | 21,000 | 10.90 |
| FM 722.100 - Health Insurance - Retirees | - | - | - | 162,482.94 | - | - | - | - | - | - |
| FM 722.500 - Life, STD & LTD Insurance - Actives | 15,145.39 | 15,966.31 | 18,700 | 14,729.39 | 17,900.00 | (800.00) | (4.28) | 19,900.00 | 2,000 | 11.17 |
| FM 722.550 - Life, STD & LTD Insurance - Retirees | - | - | - | 338.30 | - | - | - | - | - | - |
| FM 722.800 - Employer RMSA Contributions - Actives | 5,880.00 | 6,120.00 | 7,040 | 7,040.00 | 10,400.00 | 3,360.00 | 47.73 | 13,440.00 | 3,040 | 29.23 |
| FM 722.998 - Employer HSA Contributions - Retirees | - | - | - | 5,915.16 | - | - | - | - | - | - |
| FM 722.999 - Employer HSA Contributions - Actives | 24,334.28 | 28,000.00 | 28,000 | 27,419.22 | 27,420.00 | (580.00) | (2.07) | 36,250.00 | 8,830 | 32.20 |
| FM 723.000 - Workers Comp Insurance | 4,886.76 | 5,191.06 | 4,958 | 4,892.25 | 5,150.00 | 192.00 | 3.87 | 5,573.00 | 423 | 8.21 |
| FM 723.700 - Workers Comp Claims | - | 275.88 | 2,000 | 1,666.24 | 4,000.00 | 2,000.00 | 100.00 | 2,000.00 | (2,000) | (50.00) |
| DP\ 726.000 - Operating Supplies | 396.88 | 331.82 | 1,000 | 475.11 | 1,000.00 | - | - | 1,000.00 | - | - |
| DP\ 726.550 - Medical Supplies | 1,439.19 | 195.66 | 2,793 | 2,499.31 | 2,793.00 | - | - | 1,300.00 | (1,493) | (53.46) |
| DP\ 726.600 - Uniform and Clothing Expense | 5,419.09 | 5,004.72 | 7,000 | 3,160.70 | 7,000.00 | - | - | 7,000.00 | - | - |
| DP\ 727.000 - Office Supplies | 12,514.77 | 12,462.33 | 13,400 | 11,954.77 | 13,400.00 | - | - | 13,400.00 | - | - |
| DP\ 728.000 - Membership Dues & Conferences | 1,349.00 | 2,428.12 | 2,500 | 1,358.58 | 2,500.00 | - | - | 2,500.00 | - | - |
| DP\ 730.300 - Equipment Maintenance & Supplies | 13,700.63 | 9,483.58 | 10,000 | 9,424.43 | 14,000.00 | 4,000.00 | 40.00 | 14,000.00 | - | - |
| DP\ 730.600 - Traffic Control Safety Supplies | 1,209.86 | 7,156.30 | 5,300 | 1,479.35 | 4,000.00 | (1,300.00) | (24.53) | 4,200.00 | 200 | 5.00 |
| DP\ 731.000 - Tap Supplies & Expenses | 204,579.42 | 332,607.08 | 232,000 | 219,062.93 | 232,000.00 | - | - | 240,600.00 | 8,600 | 3.71 |
| DP\ 732.000 - Meter Maintenance & Supplies | 3,501.10 | 6,168.54 | 5,500 | 6,969.28 | 8,000.00 | 2,500.00 | 45.45 | 8,000.00 | - | - |
| DP\ 734.000 - Hydrant Maintenance & Supplies | 12,234.18 | 2,953.49 | 13,100 | 10,528.97 | 14,200.00 | 1,100.00 | 8.40 | 14,200.00 | - | - |
| DP\ 755.000 - Customer Records & Billing | 4,274.96 | 22,985.48 | 7,500 | 12,253.60 | 14,000.00 | 6,500.00 | 86.67 | 14,500.00 | 500 | 3.57 |

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|--|----------------|----------------|------------------|---------------|-----------------|-----------------------------|---------------------------|------------------|----------------------------|---------------------------|
| FM 770.000 - Emergency Preparedness Expense | 50,403.25 | 4,042.23 | 6,250 | - | 6,250.00 | - | - | 6,250.00 | - | - |
| FM 802.000 - Audit Fees | 14,916.00 | 16,500.00 | 16,632 | 14,916.00 | 14,916.00 | (1,716.00) | (10.32) | 20,988.00 | 6,072 | 40.71 |
| DP1 802.500 - Consulting Fees | 31,275.00 | 43,217.50 | 35,000.00 | - | 35,000.00 | - | - | 35,000.00 | - | - |
| DP1 803.500 - Inventory Costs | (32,311.15) | (34,367.02) | - | - | - | - | - | - | - | - |
| DP1 804.600 - Network Support | 87,313.39 | 157,502.03 | 171,081 | 152,547.48 | 171,081.00 | - | - | 172,792.00 | 1,711 | 1.00 |
| FM 804.800 - Health Consultant & Insurance Fees - Retirees | 2,892.37 | 2,938.52 | 2,945 | 1,465.50 | 2,810.00 | (135.00) | (4.58) | 2,796.00 | (14) | (0.50) |
| FM 804.900 - Health Consultant & Insurance Fees - Actives | 2,180.98 | 2,309.51 | 2,342 | 1,276.62 | 2,360.00 | 18.00 | 0.77 | 2,388.00 | 28 | 1.19 |
| DP1 807.000 - Engineering Consulting Fees | 53,985.94 | 22,119.36 | 45,000 | 16,066.16 | 45,000.00 | - | - | 45,000.00 | - | - |
| DP1 807.592 - Engineering - Developer Costs | 449,162.77 | 652,497.99 | 550,000 | 445,903.12 | 550,000.00 | - | - | 550,000.00 | - | - |
| DP1 811.000 - Legal Fees | 29,647.25 | 8,904.56 | 22,000 | 4,655.70 | 18,000.00 | (4,000.00) | (18.18) | 18,000.00 | - | - |
| DP1 828.000 - Sewage Processing Fee | 6,453,859.56 | 6,479,016.00 | 6,730,800 | 4,432,058.00 | 6,697,386.00 | (33,414.00) | (0.50) | 6,931,904.00 | 234,518 | 3.50 |
| DP1 828.001 - Sewage Processing - Industrial Waste Charge | 150,994.74 | 173,853.46 | 177,500 | 134,442.94 | 179,500.00 | 2,000.00 | 1.13 | 182,500.00 | 3,000 | 1.67 |
| DP1 830.004 - Bank Charges | 42,523.54 | 25,055.74 | 45,000 | 14,054.19 | 45,000.00 | - | - | 45,000.00 | - | - |
| DP1 850.000 - Communications | 15,715.09 | 17,157.93 | 23,000 | 16,413.72 | 23,000.00 | - | - | 23,000.00 | - | - |
| DP1 850.215 - Postage | 49,056.10 | 78,569.67 | 72,000 | 40,068.61 | 80,000.00 | 8,000.00 | 11.11 | 80,000.00 | - | - |
| FM 860.000 - Auto Insurance Expense | 25,805.98 | 25,898.99 | 31,953 | 6,976.07 | 10,624.00 | (21,329.00) | (66.75) | 22,251.00 | 11,627 | 109.44 |
| DP1 860.200 - Auto Repair & Maintenance | 39,160.28 | 11,586.16 | 32,200 | 17,397.77 | 27,500.00 | (4,700.00) | (14.60) | 27,500.00 | - | - |
| DP1 863.000 - Gasoline | 17,151.41 | 26,550.15 | 36,000 | 33,138.07 | 50,000.00 | 14,000.00 | 38.89 | 50,000.00 | - | - |
| FM 865.000 - Insurance & Bonds | 72,334.64 | 78,974.32 | 98,798 | 69,002.65 | 87,384.00 | (11,414.00) | (11.55) | 112,122.00 | 24,738 | 28.31 |
| FM 865.500 - Deductible Expense | - | - | 5,000 | - | 10,000.00 | 5,000.00 | 100.00 | 10,000.00 | - | - |
| DP1 920.000 - Utilities | 88,275.70 | 97,436.07 | 102,000 | 64,492.00 | 201,500.00 | 99,500.00 | 97.55 | 209,500.00 | 8,000 | 3.97 |
| DP1 920.500 - Water Charges | 15,419,658.27 | 14,974,044.21 | 15,450,900 | 9,004,206.40 | 15,450,900.00 | - | - | 14,822,400.00 | (628,500) | (4.07) |
| DP1 930.100 - Building Maintenance | 60,628.25 | 70,480.40 | 47,408 | 31,147.98 | 45,300.00 | (2,108.00) | (4.45) | 45,300.00 | - | - |
| DP1 935.000 - Lift Station Maintenance & Supplies | 1,526.04 | 11,040.23 | 17,000 | 1,323.77 | 17,000.00 | - | - | 5,000.00 | (12,000) | (70.59) |
| DP1 935.500 - Water Main Repair | 93,830.93 | 124,538.04 | 101,750 | 74,709.26 | 101,750.00 | - | - | 107,500.00 | 5,750 | 5.65 |
| DP1 935.600 - Sewer Main Repair | 428,416.02 | 14,783.90 | 395,000 | 726.41 | 395,000.00 | - | - | 395,000.00 | - | - |
| DP1 935.700 - Booster Station/Meter Pit Maintenance & Supplies | 13,285.25 | 15,955.83 | 13,800 | 7,755.41 | 13,800.00 | - | - | 13,800.00 | - | - |
| DP1 936.000 - Miss DIG Expense | 6,243.67 | 7,076.71 | 7,500 | 7,737.87 | 8,000.00 | 500.00 | 6.67 | 7,500.00 | (500) | (6.25) |
| DP1 950.500 - Equipment Rental | - | - | 400 | - | 400.00 | - | - | 400.00 | - | - |
| DP1 955.000 - Other Expenses | 443.54 | 1,693.28 | 2,500 | 4,391.36 | 6,000.00 | 3,500.00 | 140.00 | 2,500.00 | (3,500) | (58.33) |
| DP1 955.200 - Water Samples | 5,368.66 | 3,283.97 | 5,000 | 1,209.75 | 5,000.00 | - | - | 5,000.00 | - | - |
| DP1 956.600 - Recording Fees (Ease,Grant/Lein) | 131.00 | 1,020.30 | 1,000 | (529.30) | - | (1,000.00) | (100.00) | 1,000.00 | 1,000 | - |
| DP1 957.100 - MDPH ANN Admin Fee RE/Water | 18,916.36 | 18,375.36 | 19,220 | 19,076.49 | 19,220.00 | - | - | 19,220.00 | - | - |
| DP1 957.500 - Grant Expense - State | 113,971.43 | - | - | - | - | - | - | - | - | - |
| FM 963.101 - General Fund Administrative Fee | 337,458.00 | 270,525.00 | 216,831 | - | 216,831.00 | - | - | 202,233.00 | (14,598) | (6.73) |
| DP1 968.000 - Depreciation | 4,182,488.74 | 4,299,948.38 | 4,403,000 | - | 4,403,000.00 | - | - | 4,740,000.00 | 337,000 | 7.65 |
| DP1 980.000 - Equipment | 5,569.15 | 6,634.46 | 7,800 | 7,205.86 | 7,800.00 | - | - | 7,800.00 | - | - |
| DP1 995.000 - Bond Interest Expense | 726,442.91 | 725,729.11 | 691,000 | 678,194.86 | 682,746.00 | (8,254.00) | (1.19) | 644,532.00 | (38,214) | (5.60) |
| DP1 997.000 - Paying Agent Fee | 280.73 | 361.55 | 360 | 374.69 | 375.00 | 15.00 | 4.17 | 375.00 | - | - |

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|---|------------------------|------------------------|--------------------------|-----------------------|-------------------------|--------------------------------------|------------------------------------|--------------------------|-------------------------------------|------------------------------------|
| Department Total: Supply and Transmission | 30,803,399.00 | 30,877,728.71 | 32,090,064.00 | 17,306,358.78 | 32,162,740.00 | 72,676.00 | 0.23 | 32,225,269.00 | 62,529.00 | 0.19 |