

Expense Budget Performance Report

591

Through Date: 10/12/23

Account Number	2021 Actual	2022 Actual	2023 Original	2023 Y-T-D	2023 Amended	2023 Projected Change	2023 Percent Change	2024 Proposed	2024 Proposed Change	2024 Percent Change
<u>Fund: 592 - Water and Sewer Fund</u>										
<u>Department: 591 - Supply and Transmission</u>										
FM 702.000 - Salary and Base Wages	1,284,311.02	1,428,434.63	1,538,747.00	1,152,202.71	1,516,257.00	(22,490.00)	(1.46)	1,626,504.00	110,247	7.27
DP\ 702.050 - FLSA	85.81	249.45	350.00	96.45	350.00	-	-	350.00	-	-
DP\ 703.000 - Overtime	11,569.63	21,082.79	21,420.00	13,537.78	21,700.00	280.00	1.31	22,000.00	300	1.38
FM 703.500 - Comp Time in Cash	13,722.04	24,431.38	9,600.00	8,249.66	9,600.00	-	-	8,600.00	(1,000)	(10.42)
DP\ 703.999 - Doubletime	2,376.42	5,391.67	3,900.00	2,390.64	4,150.00	250.00	6.41	4,250.00	100	2.41
FM 704.100 - Vacation Time in Cash	13,213.69	30,010.25	1,200.00	1,063.02	4,100.00	2,900.00	241.67	4,300.00	200	4.88
FM 706.100 - Sick Time in Cash	10,293.62	20,827.85	14,300.00	-	16,700.00	2,400.00	16.78	17,500.00	800	4.79
FM 707.050 - Personal Time in Cash	(1,893.00)	2,193.19	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	40,593.22	43,098.00	48,560.00	48,560.00	48,560.00	-	-	48,560.00	-	-
FM 708.500 - Bonus - Signing, Performance, Etc.	4,129.49	21,578.01	26,155.00	60,744.59	60,745.00	34,590.00	132.25	26,291.00	(34,454)	(56.72)
DP\ 709.000 - Education & Training	13,904.75	5,746.95	8,800.00	(2,079.10)	5,700.00	(3,100.00)	(35.23)	8,850.00	3,150	55.26
DP\ 717.000 - Temporary Labor	30,244.95	45,824.61	51,000.00	49,038.23	55,000.00	4,000.00	7.84	55,000.00	-	-
FM 719.600 - Pre-Employment Physical/Medical Exam	712.50	539.00	1,000.00	1,169.00	1,200.00	200.00	20.00	1,200.00	-	-
FM 720.000 - Payroll Taxes - Employer	104,913.83	122,147.98	131,216.00	96,849.85	132,893.00	1,677.00	1.28	138,722.00	5,829	4.39
FM 720.900 - OPEB Annual Cost	166,779.00	(226,715.00)	31,726.00	-	34,058.00	2,332.00	7.35	34,058.00	-	-
FM 721.000 - Retirement - Employer	111,441.84	132,165.79	159,281.00	112,599.20	157,032.00	(2,249.00)	(1.41)	169,086.00	12,054	7.68
FM 722.000 - Health Insurance - Actives	178,745.63	190,763.06	213,600.00	131,026.30	202,700.00	(10,900.00)	(5.10)	217,800.00	15,100	7.45
FM 722.100 - Health Insurance - Retirees	-	-	-	201,561.87	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	15,966.31	17,785.73	19,900.00	14,840.74	18,100.00	(1,800.00)	(9.05)	20,000.00	1,900	10.50
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	338.30	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	6,120.00	10,240.00	13,440.00	10,080.00	12,320.00	(1,120.00)	(8.33)	13,440.00	1,120	9.09
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	5,516.42	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	28,000.00	27,419.22	36,250.00	35,428.25	35,429.00	(821.00)	(2.26)	37,299.00	1,870	5.28
FM 723.000 - Workers Comp Insurance	5,191.06	5,138.93	5,573.00	5,658.67	5,730.00	157.00	2.82	6,121.00	391	6.82
FM 723.700 - Workers Comp Claims	275.88	24,981.08	2,000.00	43,147.87	46,000.00	44,000.00	2,200.00	2,000.00	(44,000)	(95.65)
DP\ 726.000 - Operating Supplies	331.82	737.76	1,000.00	322.89	1,000.00	-	-	1,000.00	-	-
DP\ 726.550 - Medical Supplies	195.66	2,873.42	1,300.00	537.96	1,300.00	-	-	1,300.00	-	-
DP\ 726.600 - Uniform and Clothing Expense	5,004.72	5,890.26	7,000.00	2,372.44	7,000.00	-	-	7,000.00	-	-
DP\ 727.000 - Office Supplies	12,462.33	17,141.15	13,400.00	8,518.88	13,400.00	-	-	13,900.00	500	3.73
DP\ 728.000 - Membership Dues & Conferences	2,428.12	2,602.68	2,500.00	1,847.50	2,500.00	-	-	2,500.00	-	-
DP\ 730.300 - Equipment Maintenance & Supplies	9,483.58	12,527.83	14,000.00	5,653.77	14,000.00	-	-	14,000.00	-	-
DP\ 730.600 - Traffic Control Safety Supplies	7,156.30	4,092.48	4,200.00	998.40	4,200.00	-	-	4,200.00	-	-
DP\ 731.000 - Tap Supplies & Expenses	332,607.08	390,527.04	240,600.00	232,138.20	276,000.00	35,400.00	14.71	284,000.00	8,000	2.90
DP\ 732.000 - Meter Maintenance & Supplies	6,168.54	6,969.28	8,000.00	4,836.62	8,900.00	900.00	11.25	9,100.00	200	2.25
DP\ 734.000 - Hydrant Maintenance & Supplies	2,953.49	18,472.65	14,200.00	7,923.75	14,200.00	-	-	14,600.00	400	2.82
DP\ 755.000 - Customer Records & Billing	22,985.48	12,253.60	14,500.00	30,744.70	32,000.00	17,500.00	120.69	28,500.00	(3,500)	(10.94)
FM 770.000 - Emergency Preparedness Expense	4,042.23	4,084.04	6,250.00	-	6,250.00	-	-	6,250.00	-	-
FM 802.000 - Audit Fees	16,500.00	14,916.00	20,988.00	17,160.00	21,615.00	627.00	2.99	23,496.00	1,881	8.70
DP\ 802.500 - Consulting Fees	43,217.50	31,800.00	35,000.00	-	35,000.00	-	-	35,000.00	-	-

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DP1803.500 - Inventory Costs	(34,367.02)	(317.21)	-	-	-	-	-	-	-	-
DP1804.600 - Network Support	157,502.03	176,885.41	172,792.00	165,393.05	187,000.00	14,208.00	8.22	228,400.00	41,400	22.14
FM 804.800 - Health Consultant & Insurance Fees - Retirees	2,938.52	2,796.88	2,796.00	1,337.63	2,614.00	(182.00)	(6.51)	2,592.00	(22)	(0.84)
FM 804.900 - Health Consultant & Insurance Fees - Actives	2,309.51	2,379.00	2,388.00	1,295.87	2,328.00	(60.00)	(2.51)	2,376.00	48	2.06
DP1807.000 - Engineering Consulting Fees	22,119.36	58,192.26	75,000.00	28,805.80	60,000.00	(15,000.00)	(20.00)	60,000.00	-	-
DP1807.592 - Engineering - Developer Costs	652,497.99	797,580.15	550,000.00	217,575.76	444,600.00	(105,400.00)	(19.16)	450,400.00	5,800	1.30
DP1811.000 - Legal Fees	8,904.56	8,183.70	18,000.00	5,017.32	15,500.00	(2,500.00)	(13.89)	15,500.00	-	-
DP1828.000 - Sewage Processing Fee	6,479,016.00	6,697,386.00	6,931,904.00	4,421,355.74	6,735,080.00	(196,824.00)	(2.84)	7,079,995.00	344,915	5.12
DP1828.001 - Sewage Processing - Industrial Waste Charge	173,853.46	180,413.72	182,500.00	122,526.14	186,500.00	4,000.00	2.19	189,500.00	3,000	1.61
DP1830.004 - Bank Charges	25,055.74	24,862.99	45,000.00	12,407.82	26,000.00	(19,000.00)	(42.22)	26,000.00	-	-
DP1850.000 - Communications	17,157.93	22,821.53	23,000.00	17,202.29	23,000.00	-	-	23,000.00	-	-
DP1850.215 - Postage	78,569.67	75,277.35	80,000.00	60,035.94	80,000.00	-	-	81,500.00	1,500	1.88
FM 860.000 - Auto Insurance Expense	25,898.99	10,844.24	22,251.00	19,484.17	24,750.00	2,499.00	11.23	32,547.00	7,797	31.50
DP1860.200 - Auto Repair & Maintenance	11,586.16	20,739.80	27,500.00	13,001.42	25,200.00	(2,300.00)	(8.36)	25,900.00	700	2.78
DP1863.000 - Gasoline	26,550.15	43,868.74	50,000.00	23,290.99	35,000.00	(15,000.00)	(30.00)	35,000.00	-	-
FM 865.000 - Insurance & Bonds	78,974.32	85,933.11	112,122.00	93,799.68	116,423.00	4,301.00	3.84	151,977.00	35,554	30.54
FM 865.500 - Deductible Expense	-	10,000.00	10,000.00	-	5,000.00	(5,000.00)	(50.00)	10,000.00	5,000	100.00
DP1920.000 - Utilities	97,436.07	198,529.09	209,500.00	130,550.30	217,000.00	7,500.00	3.58	220,000.00	3,000	1.38
DP1920.500 - Water Charges	14,974,044.21	15,574,579.10	14,822,400.00	8,900,781.17	14,822,400.00	-	-	13,764,000.00	(1,058,400)	(7.14)
DP1930.100 - Building Maintenance	70,480.40	42,904.84	45,300.00	77,124.29	105,500.00	60,200.00	132.89	128,000.00	22,500	21.33
DP1935.000 - Lift Station Maintenance & Supplies	11,040.23	12,839.77	5,000.00	4,819.84	12,000.00	7,000.00	140.00	12,000.00	-	-
DP1935.500 - Water Main Repair	124,538.04	117,556.75	107,500.00	31,635.03	107,500.00	-	-	115,000.00	7,500	6.98
DP1935.600 - Sewer Main Repair	14,783.90	1,221.50	395,000.00	18,336.93	395,000.00	-	-	395,000.00	-	-
DP1935.700 - Booster Station/Meter Pit Maintenance & Supplies	15,955.83	8,979.70	13,800.00	2,864.05	13,800.00	-	-	13,800.00	-	-
DP1936.000 - Miss DIG Expense	7,076.71	8,177.63	7,500.00	7,229.01	8,750.00	1,250.00	16.67	8,750.00	-	-
DP1950.500 - Equipment Rental	-	-	400.00	-	500.00	100.00	25.00	500.00	-	-
DP1955.000 - Other Expenses	1,693.28	2,906.34	7,800.00	-	2,500.00	(5,300.00)	(67.95)	2,500.00	-	-
DP1955.200 - Water Samples	3,283.97	3,402.75	5,000.00	1,260.00	5,000.00	-	-	5,000.00	-	-
DP1955.400 - Settlement	-	-	-	11,417.95	11,418.00	11,418.00	-	-	(11,418)	(100.00)
DP1956.600 - Recording Fees (Ease,Grant/Lein)	1,020.30	(439.30)	1,000.00	81.50	1,000.00	-	-	1,000.00	-	-
DP1957.100 - MDPH ANN Admin Fee RE/Water	18,375.36	19,076.49	19,220.00	21,426.53	21,427.00	2,207.00	11.48	21,500.00	73	0.34
FM 963.101 - General Fund Administrative Fee	270,525.00	216,831.00	202,233.00	202,233.00	202,233.00	-	-	211,373.00	9,140	4.52
DP1968.000 - Depreciation	4,299,948.38	4,496,396.29	4,740,000.00	-	4,740,000.00	-	-	4,796,000.00	56,000	1.18
DP1980.000 - Equipment	6,634.46	10,149.64	7,800.00	456.99	7,800.00	-	-	8,500.00	700	8.97
DP1995.000 - Bond Interest Expense	725,729.11	681,440.48	644,532.00	644,928.65	644,532.00	-	-	602,400.00	(42,132)	(6.54)
DP1997.000 - Paying Agent Fee	361.55	396.24	375.00	280.01	400.00	25.00	6.67	400.00	-	-
Department Total: Supply and Transmission	30,877,728.71	32,091,018.74	32,260,569.00	17,563,030.43	32,113,444.00	(147,125.00)	(0.46)	31,627,187.00	(486,257.00)	(1.51)