

Agenda
City of Elk Run Heights
Regular Council Meeting
February 1, 2022 - 6:00 p.m.
Located at Eddis Winstead Council Chambers

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Approval of the February 1, 2022 Agenda
5. Presentation from Chris McKee with Midwest Assistance Program discussing water and sewer rate analysis
6. FY23 Budget Workshop
7. Adjournment



Elk Run Heights Rate Study

Presentation by: Chris McKee
Technical Assistance Provider

515-368-1178

cmckee@map-inc.org



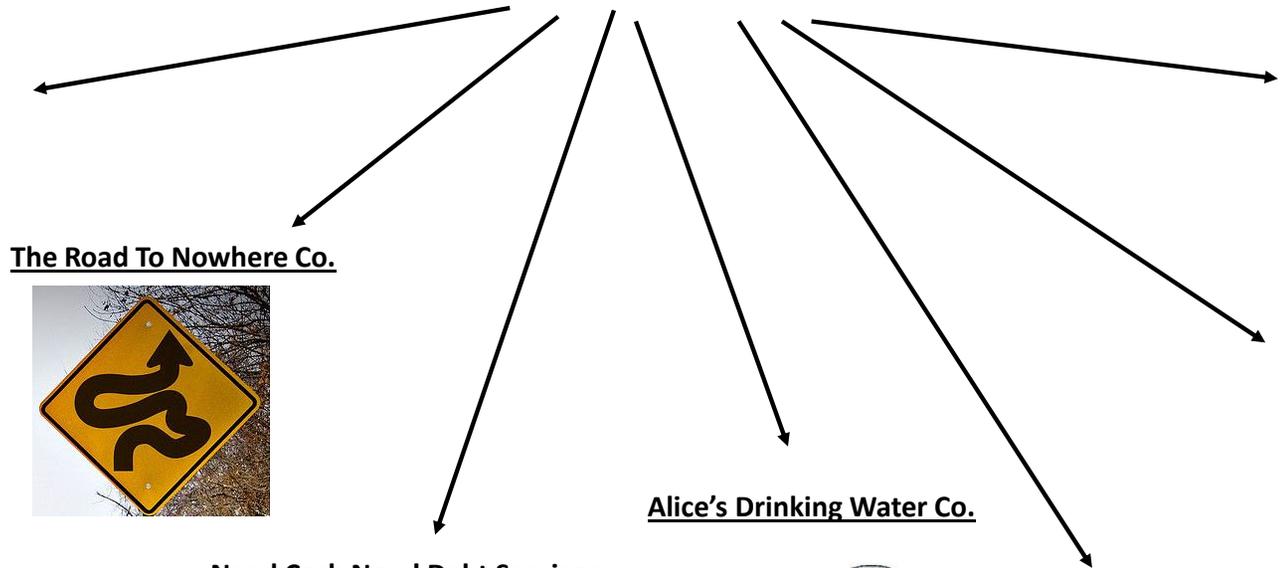
"Improving Rural Quality of Life"



The General Store (The Super Walmart of the City):

- Police
- Fire
- Ambulance
- Parks & Rec
- Pools
- Community Center
- Economic Development
- Animal Control
- Mosquito Control
- Library
- Cemetery
- Mayor & Council Wages
- Clerk Wages

City Corp.



The Road To Nowhere Co.



Need Cash Now! Debt Services



Alice's Drinking Water Co.



Up a Creek Sewer Services Co.



Taco's Natural Gas Co.



Static Electricity Co.



USAGE SUMMARY

Current Water Rate Structure:

- Every customer is charged:
 - \$61.93 per quarter
 - This breaks down to \$20.64 per month
 - Number of customers billed each billing cycle is on average 476

- Every Customer is Charged for:
 - 30,000 gallons per quarter
 - 10,000 gallons per month
 - 476 customers per quarter = 459 residential; 16 Industrial/Commercial; 1 School/government

Current Water Rate Structure:

- $30,000 \times 476 = 14,280,000$ gallons per quarter are billed for
- $14,280,000 \times 4$ quarters = **57,120,000** gallons per year are billed for

- Breakdown according to customer type:
 - Residential billed for = $30,000 \times 459 = 13,770,000 \times 4 = 55,080,000$
 - Industrial/Commercial = $30,000 \times 16 = 480,000 \times 4 = 1,920,000$
 - School/Government = $30,000 \times 1 = 30,000 \times 4 = 120,000$

Billed gallons x # customers x quarters per year

Current Water Rate Structure:

- Actual usage according to city's billing
 - In FY20 **19,670,832** gallons billed for the year
 - Residential (459)= 5,804,232
 - Industrial/Commercial (16)= 13,813,500
 - School/Government (1)= 53,100

- Summary
 - Billed for 57,120,000 gallons
 - Used 19,670,832 gallons
 - Difference of 37,449,168 gallons

Current Water Rate Structure:

- Again in summary
 - Billed for 57,120,000 gallons
 - Used 19,670,832 gallons
 - Difference of 37,449,168 gallons
- Breakdown by customer type
 - 459 Residential billed vs used = 55,080,000 vs 5,804,232
 - Only using 11% of what they are billed for
 - 16 Industrial/Commercial billed vs used = 1,920,000 vs 13,813,500
 - Uses 719% more than billed for
 - 1 School/Government billed vs used = 120,000 vs 53,100
 - Only using 44% of what they are billed for

Current Water Rate Structure:

- Using these numbers, the city is only truly billing the quarterly flat fee per customer.
- There are only four large users consuming gallons over the quarterly minimum of 30,000.
- Residential Customers pay for 96% of usage yet only actually use 30%
- Ind/Com Customers pay for 3% of usage yet actually use 70%
- School pays for 1% yet doesn't even register for usage

FINANCIAL SUMMARY

Current Water Rate Structure - Revenues

- All 476 customers pay minimum at \$61.93 per quarter
 - $\$61.93 \times 476 = \$29,478.68$
 - $\$29,478.68 \times 4 = \$117,914.72$

- Billed gallons = 14,280,000 quarterly; 57,120,000 annually
- Actual usage = 4,917,708 quarterly; 19,670,832 annually

- Ultimately the current rate structure has such a high minimum usage that it virtually cannot charge for any type of flow rate charge.

BULK WATER CHARGES

- Waterloo charges to city for FY2020:
 - Charged for 20,228,576 gallons
 - Charge amount \$54,820.49
 - \$2.71 per 1000 gal
 - Includes flat meter charge and consumption charges

- City charged customers in FY2020:
 - Charged for 57,120,000 gallons
 - Actual Income of \$131,677.89
 - \$2.30 per 1000 gal

BULK WATER CHARGES

- Although the city is spending \$2.71 per 1000 gallons, it is only recouping \$2.30 per 1000 gallons.
- This leaves a deficit of \$0.41 per 1000 gallons.
- Waterloo Charged for 20,228,576 gallons, divided by 1000 = 20,229
- $\$0.41 \times 20,229 = \$8,293.89$ lost

Current Actual Expenses

■ Fixed Vs Variable

- **FIXED** Expenses are costs associated with just having the system available. This does not include any cost associated with actual water usage. This is the cost of doing business so to speak.
- **VARIABLE** Expenses are costs that only come with water going through the system. These expenses are somewhat random in that if the amount of water going through the system is higher, costs are higher. But if the water going through the system is lower, so are these costs.

Current Actual Expenses

- Fixed Expenses for Elk Run Heights
 - Wages, employment taxes and benefits, work comp, and unemployment
 - People Service Contract
 - Liability Insurance
 - Utilities such as electricity, phone and internet, gas, etc
 - Waterloo Water Works flat meter charges
 - DNR permits

Current Actual Expenses

- Variable Expenses for Elk Run Heights:
 - Waterloo Water Works actual consumption/usage
 - Trainings, meetings, etc
 - Equip/Tech Support
 - Lab Testing
 - Repairs: equipment and infrastructure
 - Operating and Maintenance such as water treatment chemicals, oil, seals, etc
 - Office supplies and postage

Current Actual Expenses

- Fixed Costs are used to decide a flat rate. This is the amount collected from every customer regardless of usage just to “keep the lights on”.
 - FY19 = \$43,263.27
 - FY20 = \$47,700.18 (10% increase from previous year)
 - FY21 = \$51,671.37 (8% increase from previous year)
 - FY22 projected = \$70,879.75 (9% increase)

Results:

- Flat Fee or Base Rate:

- Simple: Divide the fixed costs by the number of customers in the system:

- $\$70,880$ (FY22 projected) / 476 customers / 12 months
= \$12.40 per household per month with no usage included
 - $\$70,880$ (FY22 projected) / 476 customers / 4 quarters
= \$37.23 per household per quarter

*This is not the rate being recommended, this is simply the break-even point.

Current Actual Expenses

- Variable Costs are used to decide the usage rates. This is the amount collected from every customer for the amount of usage at their property.
 - FY19 = \$75,789.89
 - FY20 = \$81,093.86 (7% increase from previous year)
 - FY21 = \$92,668.88 (14% increase from previous year)
 - FY22 projected = \$101,935.77 (10% increase)

Results:

■ Variable Rates:

□ Find the amount of sales units available for sale:

- 20,228,576 gallons consumed by city
- Bill customers by 1000 gallons not per gallon so divide by 1000
- $20,228,576 / 1000 = 20,229$ sales units
- Variable Expenses (FY22 projected) = \$101,935.77
- Expenses \$101,935.77 divided by 20,229 sales units
= \$5.04 per 1000 gallons

*This is not the rate being recommended, this is simply the break-even point.

Results:

- Example:
 - Family of 5
 - Uses approximately 5,000 gallons each month
 - Base rate for this family is $\$12.40/\text{mo} \times 12 \text{ mo} = \148.80
 - Usage rate for this family at 5,000 gallons each month
 - $\$5.04 \times 5 = \$25.20/\text{month} \times 12 \text{ mo} = \302.40 annually
 - In total this family paid base rate plus usage rate of $\$451.20$ for the year.

Results:

- At the current rates this same family of 5 would pay \$247.72 per year
- Total consumption = 60,000 gallons year / 15,000 gallons quarter
- At current rate, there would be no additional charges or income from this family.
- Difference from current income of \$247.72 vs example of \$451.20 = extra income of \$203.48

Comparison:

■ FY19

- Revenue: \$130,783.67
- Fixed Exp: \$42,263.27
- Variable Exp: \$75,789.89
- Profit of \$11,730.51

■ FY20

- Revenue: \$133,809.60
- Fixed Exp: \$47,700.18
- Variable Exp: \$81,093.86
- Profit of \$5015.56

Comparison:

■ FY21

- Revenue: \$136,444.15
- Fixed Exp: \$51,671.37
- Variable Exp: \$92,668.88
- Deficit of \$7,896.10

■ FY22 (projected)

- Revenue: \$139,365.81
- Fixed Exp: \$70,879.75
- Variable Exp: \$101,935.77
- Deficit of \$33,359.71

RECOMMENDATIONS:

- Increase base rate to \$20 per customer per month and include 1000 gallons of usage
- Earns = $\$20 \times 476 = \$9,520 \times 12 = \$114,240$
- This amount almost meets the current revenue structure of \$117,914.72 with bare minimum usage.
- Covers current Fixed Expenses of \$70,879.75 with a profit of \$43,360.25

RECOMMENDATIONS:

- $1000 \text{ gallons} \times 476 \text{ customers} = 476,000 \text{ gallons paid for in base rate}$
- $\text{Remaining gallons} = 20,228,576 \text{ (Waterloo usage)} - 5,712,000 \text{ (yearly base usage billed for)} = 14,516,576$
- $14,516,576 / 1000 = 14,517 \text{ sales units (usage to bill for)}$

RECOMMENDATIONS:

- Charge a Variable rate of \$8 per 1000 gallons
- $14,517 \text{ sales unit} \times \$8 = \$116,136$ income from usage alone
- This amount surpasses the current revenue structure of \$12,479.23 of income over the base usage.
- Covers current Variable Expenses of \$ \$92,668.88 with a profit of \$23,467.12

RECOMMENDATIONS:

- With a \$20 base rate and a usage rate of \$8/1000 gallons
- Future
 - Revenue: \$230,376
 - Fixed Exp: \$70,879.75
 - Variable Exp: \$101,935.77
 - Profit of \$57,560.48

RECOMMENDATIONS:

- What does this mean for your customers:
 - The base charge would basically stay the same as what they are currently being charged now.
 - Low income residents would not be affected or minimally affected with the changes
 - Promotes water conservation
 - Costs of producing water would now be distributed fairly across usage
 - Residents would no longer be paying for water usage for the businesses/industries
 - With the conservation of water, the city's Waterloo bill would be reduced lowering expenses to the city.



Thank you

Presentation by: Chris McKee
Technical Assistance Provider

515-368-1178

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"Improving Rural Quality of Life"

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

*600-
Water.*

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
600-610-4600 SPECIAL ASSESSMENTS-WTR MAIN	.00	.00	.00	1,672.00	.00
600-810-4300 INTEREST	.00	.00	.00	.00	.00
600-810-4400 FEDERAL GRANTS	.00	.00	.00	.00	.00
600-810-4500 CHARGES/FEES FOR SERVICES	130,994.39	130,393.95	125,000.00	91,325.90	240,500.00
600-810-4530 PENALTIES	1,374.74	1,283.94	1,500.00	983.63	2,000.00
600-810-4540 CONNECT/RECONNECT FEES	.00	.00	.00	.00	.00
600-810-4550 MISC CHARGE FOR SERVICES	1,440.47	1,241.26	1,000.00	80.00	500.00
600-810-4560 SALES TAXES COLLECTED	209.59	.00	.00	.00	.00
600-810-4561 WATER EXCISE TAX	7,778.87	7,836.20	8,000.00	5,636.17	14,430.00
600-810-4600 SPECIAL ASSESSMENTS	.00	3,525.00	3,525.00	.00	.00
600-810-4730 DEPOSITS	2,189.79	2,131.00	2,000.00	1,284.00	2,000.00
600-910-4830 TRANSFER IN-WATER	161,042.50	.00	68,300.00	.00	.00
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WATER TOTAL	305,030.35	146,411.35	209,325.00	100,981.70	259,430.00
=====	=====	=====	=====	=====	=====
*****	*****	*****	*****	*****	*****
TOTAL OF ALL REVENUE	305,030.35	146,411.35	209,325.00	100,981.70	259,430.00
*****	*****	*****	*****	*****	*****

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
600-610-6499 OTHER CONTRACTUAL SERV	.00	.00	.00	.00	.00

MAYOR/COUNCIL/CITY MGR TOTAL	.00	.00	.00	.00	.00
600-810-6010 WAGES - WATER - FT	6,009.82	9.55-	.00	.00	.00
600-810-6011 WAGES - WATER - CLERK	.00	2,023.69	2,396.00	1,426.15	2,600.00
600-810-6020 WAGES - WATER	1,267.84	.00	.00	.00	.00
600-810-6021 WAGES - WATER - PT	6,463.07	7,739.27	8,472.00	4,908.99	17,300.00
600-810-6022 WAGES - WATER	1,449.31	577.20	.00	.00	.00
600-810-6110 FICA - WATER	1,159.89	767.42	832.00	484.62	1,521.00
600-810-6130 IPERS - WATER	1,408.48	947.11	330.00	598.08	1,876.00
600-810-6150 GROUP INSURANCE	1,102.75	747.89	374.00	245.63	345.00
600-810-6151 VISION INSURANCE	14.82	14.72	14.00	7.00	12.00
600-810-6155 LIFE INSURANCE	.00	2.64	.00	2.88	3.00
600-810-6160 WORKER'S COMP	637.00	.00	.00	253.00-	.00
600-810-6170 UNEMPLOYMENT COMPENSATION	1,280.50	.00	.00	.00	.00
600-810-6230 TRAINING	210.00	.00	.00	.00	.00
600-810-6332 VEHICLE REPAIRS	.00	.00	.00	.00	.00

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
600-810-6350 REPAIR MAINT - WATER MAIN	17,992.67	22,510.13	66,500.00	61,439.64	45,000.00
600-810-6373 TELEPHONE/COMMUNICATIONS	621.15	500.03	600.00	288.21	600.00
600-810-6375 EQUIPMENT SUPPORT	62.50	2,150.00	.00	.00	.00
600-810-6413 WATER - WATERLOO	54,820.49	66,169.94	63,000.00	35,590.04	67,000.00
600-810-6418 SALES TAX EXPENSE	6,007.26	7,853.70	8,000.00	5,731.00	13,800.00
600-810-6419 TECH SERVICES - ANNUAL SUPPORT	65.74	2,150.00	3,000.00	.00	2,200.00
600-810-6489 OTHER CONTRACTUAL SRV	166,042.50	.00	.00	.00	.00
600-810-6490 OTHER PROFESSIONAL SERVICES	16,469.55	31,256.95	28,800.00	14,419.05	31,360.00
600-810-6497 BANK SERVICE CHGS	5.35	10.70	.00	10.70	40.00
600-810-6498 DEPOSIT REFUNDS - WATER	1,173.28	1,804.51	1,000.00	581.87	1,000.00
600-810-6499 TESTS/PERMITS	1,874.27	422.57	1,500.00	437.29	500.00
600-810-6505 WT METERS/WT EQUIPMENT	7,434.86	72.36	2,000.00	.00	2,000.00
600-810-6506 OFFICE SUPPLIES	209.58	571.01	300.00	.00	150.00
600-810-6508 POSTAGE	526.53	361.39	300.00	149.39	300.00
600-810-6599 OTHER SUPPLIES	2,707.87	.00	.00	.00	.00
600-810-6727 CAPITAL EQUIPMENT	.00	.00	.00	.00	.00
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WATER TOTAL	297,017.08	148,643.68	187,418.00	126,067.54	187,607.00

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
600-910-6910 TRANSFER OUT	.00	15,000.00	.00	.00	.00

TRANSFERS IN/OUT TOTAL	.00	15,000.00	.00	.00	.00
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WATER TOTAL	297,017.08	163,643.68	187,418.00	126,067.54	187,607.00
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=====					
TOTAL EXPENSES	297,017.08	163,643.68	187,418.00	126,067.54	187,607.00
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BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

601
 Water Depreciation

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
601-810-4300 INTEREST-WATER DEPRECIATION	2,359.94	884.24	1,000.00	521.83	500.00
601-810-6599 MISC SUPPLIES	.00	.00	.00	.00	.00
601-910-4830 TRANSFER IN-WATER DEPRECIATION	.00	.00	.00	.00	.00
601-910-6910 TRANSFER OUT	161,042.50	.00	68,300.00	.00	.00
601-999-9999 PROFIT HANDLER	158,682.56-	884.24	.00	.00	.00
	=====	=====	=====	=====	=====
DIFFERENCE	.00	.00	67,300.00-	521.83	500.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====
PROOF	.00	.00	67,300.00-	521.83	500.00
	=====	=====	=====	=====	=====

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

610 -
 Sewer

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
610-815-4300 INTEREST-SEWER	.00	.00	.00	.00	.00
610-815-4500 CHARGES/FEES FOR SERVICES	121,297.60	120,175.50	138,000.00	92,649.92	291,600.00
610-815-4502 CAPITAL PROJECT FEE	.00	.00	.00	45.15	.00
610-815-4510 RAYMOND SEWER USAGE	62,567.70	59,050.00	63,000.00	35,000.00	60,000.00
610-815-4530 PENALTIES	1,344.36	1,217.30	1,400.00	900.96	1,400.00
610-815-4550 MISC CHARGE FOR SERVICES	27.78	301.12	500.00	300.00	500.00
610-815-4560 SALES TAXES COLLECTED	428.03	203.17	400.00	33.41	300.00
610-815-4710 REIMBURSEMENTS	.00	3,750.00	.00	.00	.00
610-815-4730 DEPOSITS	1,760.07	1,734.80	1,500.00	918.00	1,500.00
610-910-4830 TRANSFER IN-SEWER	.00	100,000.00	25,000.00	.00	91,380.00
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SEWER TOTAL	187,425.54	286,431.89	229,800.00	129,847.44	446,680.00
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*****	*****	*****	*****	*****	*****
TOTAL OF ALL REVENUE	187,425.54	286,431.89	229,800.00	129,847.44	446,680.00
*****	*****	*****	*****	*****	*****

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
610-710-6801 PRINCIPAL PAYMENTS	.00	.00	.00	.00	72,000.00
610-710-6851 INTEREST PAYMENTS	.00	.00	25,000.00	416.87	19,380.00
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DEBT SERVICES TOTAL	.00	.00	25,000.00	416.87	91,380.00
610-815-6010 WAGES - SEWER	32,532.22	4,613.06	.00	.00	.00
610-815-6011 WAGES - SEWER - CLERK	.00	1,672.83	2,396.00	1,426.19	2,590.00
610-815-6020 WAGES - SEWER	1,267.76	.00	.00	.00	.00
610-815-6030 WAGES - SEWER	4,025.73	.00	.00	.00	.00
610-815-6110 FICA - SEWER	2,890.79	127.97	184.00	109.03	198.00
610-815-6130 IPERS - SEWER	3,394.01	157.87	227.00	134.57	245.00
610-815-6150 GROUP INSURANCE	1,449.83	258.18	374.00	245.65	345.00
610-815-6151 VISION INSURANCE	46.07	8.08	14.00	7.07	12.00
610-815-6155 LIFE INSURANCE	.00	.00	.00	2.88	3.00
610-815-6160 WORKER'S COMP	975.00	.00	.00	.00	.00
610-815-6170 UNEMPLOYMENT COMPENSATION	5,994.30	.00	.00	.00	.00
610-815-6181 UNIFORM ALLOWANCE	279.96	.00	.00	.00	.00
610-815-6230 TRAINING	282.88	.00	.00	.00	.00

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
610-815-6310 BUILDING REPAIR/MAINT	.00	.00	.00	3,000.00	1,000.00
610-815-6320 LIFT STATION EXPENSE	29,692.05	62,432.49	40,000.00	9,119.89	30,000.00
10,000 NEW PUMP 2ND PUMP @ SUTTON LIFT STATION 25,000 LIFT STATION REHAB 17,000-MANHOLE REHAB 3,000-ESTIMATED ANNUAL GENERATOR MAINT 10,000-REG BUDGETED					
610-815-6331 FUEL	968.04	.00	.00	.00	.00
610-815-6332 VEHICLE REPAIRS	138.99	.00	.00	.00	.00
610-815-6350 PLANT REPAIR/MAINTENANCE	14,573.70	6,095.79	5,000.00	2,432.85	5,000.00
610-815-6370 UTILITIES - LIFT STATION	3,312.79	4,561.14	5,000.00	1,877.65	6,000.00
610-815-6371 UTILITIES - PLANT	11,434.85	13,037.00	12,000.00	9,109.51	17,000.00
610-815-6373 TELEPHONE/COMMUNICATIONS	935.00	.00	.00	.00	.00
610-815-6399 SEWER LINE REPAIR/MAINTENANCE	6,696.45	8,947.50	25,000.00	17,898.57	18,000.00
SEWER LINE CLEANING \$15,000					
610-815-6407 ENGINEERING/WWTP PROJECT	300.00	.00	.00	.00	.00
610-815-6408 INSURANCE	3,000.00	3,000.00	3,000.00	.00	3,000.00
610-815-6413 LUMP SUM APPROPRIATIONS	783.85	4,621.22	.00	.00	.00
610-815-6418 SALES TAX EXPENSE	.00	.00	.00	.00	.00
610-815-6490 IOWA ONE CALL	89.55	80.55	150.00	41.85	100.00

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
610-815-6494 PLANT CONTRACTED SERVICES	.00	.00	.00	.00	.00
610-815-6491 SAFETY TRAINING	683.32	.00	.00	.00	.00
610-815-6493 SLUDGE HAULING	12,962.45	14,088.75	15,000.00	4,158.00	15,000.00
610-815-6498 DEPOSIT REFUNDS - SEWER	1,014.66	1,299.90	1,000.00	485.59	1,000.00
610-815-6499 PEOPLESERVICES/CONTRACTUAL SRV	71,215.00	124,705.60	115,018.00	57,508.80	155,800.00
610-815-6501 TESTS/PERMITS	.00	.00	75.00	.00	75.00
610-815-6505 OFFICE EQUIPMENT	62.50	.00	.00	.00	.00
610-815-6506 OFFICE SUPPLIES	226.55	.00	.00	.00	.00
610-815-6507 OPERATING SPPLY/PEOPLESERVICE	257.95	7,007.99-	300.00	.00	.00
610-815-6508 POSTAGE	224.04	446.39	300.00	149.39	300.00
610-815-6510 SAFETY SUPPLIES	105.50	54.28	.00	.00	.00
610-815-6599 MISC SUPPLIES	102.00	35.00	.00	.00	.00
610-815-6727 CAPITAL EQUIPMENT	.00	.00	.00	.00	.00
610-815-6780 CAP OUTLAY-UTIL SYS/STRCT	.00	.00	.00	.00	.00
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SEWER/SEWAGE DISPOSAL TOTAL	211,917.79	243,235.61	225,038.00	107,707.49	255,668.00
610-910-6910 TRANSFER OUT	133,137.39	9,000.00	10,000.00	.00	10,000.00
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BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
TRANSFERS IN/OUT TOTAL	133,137.39	9,000.00	10,000.00	.00	10,000.00
	=====	=====	=====	=====	=====
SEWER TOTAL	345,055.18	252,235.61	260,038.00	108,124.36	357,048.00
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	=====	=====	=====	=====	=====
TOTAL EXPENSES	345,055.18	252,235.61	260,038.00	108,124.36	357,048.00
	=====	=====	=====	=====	=====

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

Cell -
Sewer Replacement

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
611-815-4300 INTEREST-SEWER REPLACEMENT	2,774.05	1,188.56	1,500.00	400.76	450.00
611-910-4830 TRANSFER IN-SEWER PLCMNT	.00	9,000.00	10,000.00	.00	10,000.00
611-910-6910 TRANSFER OUT	.00	.00	.00	.00	.00
611-999-9999 PROFIT HANDLER	2,774.05	10,188.56	.00	.00	.00
	=====	=====	=====	=====	=====
DIFFERENCE	.00	.00	11,500.00	400.76	10,450.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====
PROOF	.00	.00	11,500.00	400.76	10,450.00
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BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

612-
Sewer Deprec.

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
612-815-4300 INTEREST-SEWER DEPRECIATION	373.56	84.85	100.00	19.82	100.00
612-910-4830 TRANSFER IN-SEWER DEPRECIATION	.00	.00	.00	.00	.00
612-910-6910 TRANSFER OUT	.00	.00	.00	.00	.00
612-999-9999 PROFIT HANDLER	373.56	84.85	.00	.00	.00
	=====	=====	=====	=====	=====
DIFFERENCE	.00	.00	100.00	19.82	100.00
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====
PROOF	.00	.00	100.00	19.82	100.00
	=====	=====	=====	=====	=====

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

613-
 WWTP Project.

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
613-815-4300 INTEREST - WW CAP PROJ	8,789.72	5,358.98	6,000.00	1,441.31	.00
613-815-4502 CAPITAL PROJECT FEE	92,028.94	93,467.10	119,000.00	82,428.60	192,100.00
613-815-4820 PROCEEDS FROM DEBT/LOAN-WWTP	191,750.00	119,250.00	2,600,000.00	1,466,333.98	2,600,000.00
613-910-4830 TRANSFER IN-WWTP PROJECT	634,843.09	217,197.52	50,000.00	.00	.00
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WASTE WTR PLANT PROJECT TOTAL	927,411.75	435,273.60	2,775,000.00	1,550,203.89	2,792,100.00
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*****	*****	*****	*****	*****	*****
TOTAL OF ALL REVENUE	927,411.75	435,273.60	2,775,000.00	1,550,203.89	2,792,100.00
*****	*****	*****	*****	*****	*****

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
613-815-6407 ENGINEERING	103,250.00	205,850.00	600,000.00	132,462.03	200,840.00
613-815-6499 OTHER CONTRACTUAL SERV	95,962.50	86,500.00-	2,000,000.00	1,270,622.16	2,399,160.00
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SEWER/SEWAGE DISPOSAL TOTAL	199,212.50	119,350.00	2,600,000.00	1,403,084.19	2,600,000.00
613-910-6910 TRANSFER OUT	.00	210,000.00	125,000.00	15,800.32	91,380.00
FY23 P&I TO 610					
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TRANSFERS IN/OUT TOTAL	.00	210,000.00	125,000.00	15,800.32	91,380.00
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WASTE WTR PLANT PROJECT TOTAL	199,212.50	329,350.00	2,725,000.00	1,418,884.51	2,691,380.00
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	=====	=====	=====	=====	=====
TOTAL EXPENSES	199,212.50	329,350.00	2,725,000.00	1,418,884.51	2,691,380.00
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BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

670 -
 Garbage

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
670-840-4300 INTEREST-LANDFILL/GARBAGE	204.22	21.31	25.00	.00	25.00
670-840-4500 CHARGES/FEES FOR SERVICES	58,300.93	62,806.61	73,000.00	53,982.03	79,454.00
670-840-4530 PENALTIES	671.51	647.18	800.00	574.98	800.00
670-840-4560 SALES TAXES COLLECTED	.00	.00	.00	.00	.00
670-840-4710 REIMBURSEMENTS - RECYCLE REIMB	4,468.00	4,468.00	4,468.00	4,468.00	4,468.00
670-840-4730 DEPOSITS	1,054.38	991.22	1,000.00	540.00	1,000.00
670-910-4830 TRANSFER IN-LANDFILL/GARBAGE	.00	15,000.00	.00	.00	.00
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LANDFILL/GARBAGE TOTAL	64,699.04	83,934.32	79,293.00	59,565.01	85,747.00
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	*****	*****	*****	*****	*****
TOTAL OF ALL REVENUE	64,699.04	83,934.32	79,293.00	59,565.01	85,747.00
	*****	*****	*****	*****	*****

BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
670-840-6490 GARBAGE COLLECTION	54,470.58	65,882.40	70,000.00	35,482.28	65,435.00
670-840-6492 RECYCLING EXPENSE	5,412.16	6,327.49	6,500.00	4,547.63	7,300.00
670-840-6498 DEPOSIT REFUNDS - GARBAGE	586.78	732.54	700.00	330.00	700.00
670-840-6508 POSTAGE	8.38	27.38	30.00	16.60	32.00
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LANDFILL/GARBAGE TOTAL	60,477.90	72,969.81	77,230.00	40,376.51	73,467.00
670-910-6910 TRANSFER OUT	.00	.00	.00	.00	.00
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TRANSFERS IN/OUT TOTAL	.00	.00	.00	.00	.00
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LANDFILL/GARBAGE TOTAL	60,477.90	72,969.81	77,230.00	40,376.51	73,467.00
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	=====	=====	=====	=====	=====
TOTAL EXPENSES	60,477.90	72,969.81	77,230.00	40,376.51	73,467.00
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BUDGET WORKSHEET
CALENDAR 1/2022, FISCAL 7/2022

*671-
Yard Waste*

ACCOUNT NUMBER ACCOUNT TITLE	2 YRS AGO EXP	LYR EXPENSE	CURRENT BUDGET	EXPENDED YTD	NEW BUDGET
671-840-4300 INTEREST-YARD WASTE	.00	.00	.00	.00	.00
671-840-4500 CHARGES/FEES FOR SERVICES	2,736.79	2,774.68	2,700.00	2,043.30	2,874.00
671-840-4530 PENALTIES	32.06	28.30	40.00	21.57	40.00
671-840-4730 DEPOSITS	204.00	204.00	200.00	108.00	200.00
671-910-4830 TRANSFER IN-YARD WASTE	.00	.00	.00	.00	.00
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YARD WASTE TOTAL	2,972.85	3,006.98	2,940.00	2,172.87	3,114.00
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*****	*****	*****	*****	*****	*****
TOTAL OF ALL REVENUE	2,972.85	3,006.98	2,940.00	2,172.87	3,114.00
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