

SD1 - Fiscal Year 2023 - Operation & Maintenance (O&M) Gross Budget Summary

May 25, 2022

		FISCAL YEAR 2023 GROSS BUDGET																				FY 2023	(+/-)	(+/-)					
	GL Acct	FY 2022 BUDGET	FY 2022 PROJ. ACTUAL	Dept. 100 DCWWTP	Dept. 810 ERWRF	Dept. 820 Small Plants	Dept. 900 WRWRF	Treatment Plants Total	Dept. 700 Field Tech	Dept. 200 Collection Sys.	Dept. 310 Exec. Director	Dept. 320 HR / Safety	Dept. 330 Finance	Dept. 340 IT	Dept. 350 Legal	Dept. 3## Administration	Dept. 410 Asset Mgmt	Dept. 420 Comm.	Dept. 430 Facilities	Dept. 4## Operations	Dept. 510 Design & Con	Dept. 520 Dev. Svcs.	Dept. 530 Planning	Dept. 5## Engineering	Dept. 650 Water Res.	BUDGET	Prev. Budget	Proj. Actual	
Salaries, Wages & Benefits																													
Salaries & Wages	5050	\$ 15,361,915	\$ 14,177,086	\$ 2,558,960	\$ 276,728	\$ 112,806	\$ 661,860	\$ 3,610,354	\$ 999,351	\$ 3,513,499	\$ 473,155	\$ 255,401	\$ 1,516,071	\$ 966,862	\$ 506,418	\$ 3,717,907	\$ 643,598	\$ 144,045	\$ 310,812	\$ 1,098,455	\$ 1,025,872	\$ 426,992	\$ 816,185	\$ 2,269,048	\$ 719,236	\$ 15,927,852	3.68%	12.35%	
Board of Directors	5030	29,400	29,965	-	-	-	-	-	-	-	-	-	-	-	-	29,400	-	-	-	-	-	-	-	-	-	-	29,400	0.00%	-1.89%
Medical / Dental Benefits	5140	3,656,889	3,784,101	651,495	65,150	32,575	195,449	944,668	276,885	1,026,105	48,862	48,862	407,185	211,736	97,724	814,369	162,874	16,287	48,862	228,023	244,311	114,012	146,586	504,909	162,874	3,957,834	8.23%	4.59%	
Pension Plan	5080	3,973,404	3,651,774	605,952	69,179	28,346	175,243	878,720	257,948	917,959	117,114	65,421	400,664	244,824	132,856	960,879	169,312	37,759	46,109	253,180	267,812	111,672	215,736	595,220	189,924	4,053,830	2.02%	11.01%	
Payroll Taxes	5070	1,180,924	1,048,931	195,760	21,170	8,630	50,632	276,192	76,450	268,783	36,196	19,538	115,979	73,965	38,741	284,420	49,235	11,019	23,777	84,032	78,479	32,665	62,438	173,582	55,022	1,218,481	3.18%	16.16%	
Employee Benefits	5090+95	248,876	247,363	46,110	4,611	2,305	13,833	66,859	19,597	72,623	3,458	3,458	28,819	14,986	6,916	57,637	11,527	1,153	3,458	16,138	17,291	8,069	10,375	35,735	11,527	280,117	12.55%	13.24%	
Unemployment Tax	5060	12,000	8,812	-	-	-	-	-	-	-	-	12,000	-	-	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000	0.00%	36.17%
subtotal		\$ 24,463,409	\$ 22,948,033	\$ 4,058,277	\$ 436,838	\$ 184,662	\$ 1,097,017	\$ 5,776,793	\$ 1,630,232	\$ 5,798,969	\$ 708,186	\$ 404,681	\$ 2,468,718	\$ 1,512,372	\$ 782,656	\$ 5,876,612	\$ 1,036,547	\$ 210,264	\$ 433,018	\$ 1,679,829	\$ 1,633,765	\$ 693,409	\$ 1,251,320	\$ 3,578,494	\$ 1,138,583	\$ 25,479,513	4.15%	11.03%	
Less: S,W&B Credits																													
Salary & Wages Reallocated to CIP	5135	\$ (1,925,972)	\$ (1,616,148)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ (36,960)	\$ (600,000)	\$ -	\$ -	\$ -	\$ (10,076)	\$ -	\$ (10,076)	\$ -	\$ -	\$ -	\$ -	\$ (890,346)	\$ (41,211)	\$ (385,661)	\$ (1,317,218)	\$ -	\$ (1,964,254)	1.99%	21.54%	
Salary & Wages Reallocated to PLP / BAP	5137	(175,000)	(215,123)	-	-	-	-	-	-	(230,400)	-	-	-	-	-	-	(9,600)	-	-	(9,600)	-	-	-	-	-	(240,000)	37.14%	11.56%	
Credit for Contractual Services	5130	(46,100)	(46,003)	-	-	(33,000)	-	(33,000)	(13,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(46,100)	0.00%	0.21%	
subtotal		\$ (2,147,072)	\$ (1,877,274)	\$ -	\$ -	\$ (33,000)	\$ -	\$ (33,000)	\$ (50,060)	\$ (830,400)	\$ -	\$ -	\$ -	\$ (10,076)	\$ -	\$ (10,076)	\$ (9,600)	\$ -	\$ -	\$ (9,600)	\$ (890,346)	\$ (41,211)	\$ (385,661)	\$ (1,317,218)	\$ -	\$ (2,250,354)	4.81%	19.87%	
Professional & Contractual Services																													
Insurance & Insurance Claims Deductibles	5540	\$ 1,461,410	\$ 1,423,008	\$ 212,500	\$ 33,500	\$ 14,200	\$ 78,500	\$ 338,700	\$ 136,500	\$ 553,178	\$ 36,000	\$ 12,000	\$ 69,500	\$ 69,500	\$ 72,601	\$ 259,601	\$ 52,500	\$ 3,600	\$ 15,000	\$ 71,100	\$ 85,000	\$ 19,500	\$ 22,500	\$ 127,000	\$ 65,000	\$ 1,551,079	6.14%	9.00%	
Professional & Contractual Services	5120	3,872,307	2,887,015	245,698	57,115	-	84,106	386,919	240,000	1,350,000	25,000	79,160	136,500	574,000	37,300	851,960	35,000	79,500	157,207	271,707	21,000	120,000	221,000	362,000	260,000	3,722,586	-3.87%	28.94%	
Legal Services	5170	116,000	110,759	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-	-	-	16,000	-	-	16,000	-	116,000	0.00%	4.73%	
Bank Services	5180	294,050	287,907	-	-	-	-	-	-	-	-	-	295,965	-	-	295,965	-	-	-	-	-	-	-	-	-	295,965	0.65%	2.80%	
Auditing Services	5160	31,000	30,460	-	-	-	-	-	-	-	-	-	33,000	-	-	33,000	-	-	-	-	-	-	-	-	-	33,000	6.45%	8.34%	
Collection Expenses	5200	11,760	8,775	-	-	-	-	-	-	-	-	-	12,250	-	-	12,250	-	-	-	-	-	-	-	-	-	12,250	4.17%	39.59%	
subtotal		\$ 5,786,527	\$ 4,747,924	\$ 458,198	\$ 90,615	\$ 14,200	\$ 162,606	\$ 725,619	\$ 376,500	\$ 1,903,178	\$ 61,000	\$ 91,160	\$ 547,215	\$ 643,500	\$ 209,901	\$ 1,552,776	\$ 87,500	\$ 83,100	\$ 172,207	\$ 342,807	\$ 122,000	\$ 139,500	\$ 243,500	\$ 505,000	\$ 325,000	\$ 5,730,880	-0.96%	20.70%	
Administrative & Office Operations																													
Postage & Shipping	5230	\$ 502,020	\$ 500,191	\$ 1,620	\$ 0	\$ 0	\$ 100	\$ 1,720	\$ -	\$ 4,600	\$ -	\$ -	\$ 495,000	\$ -	\$ 150	\$ 495,150	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ 100	\$ 850	\$ 100	\$ 502,420	0.08%	0.45%	
Office & Operating Supplies	5370	492,465	502,520	174,581	21,000	6,000	39,680	241,261	23,000	17,500	-	1,000	78,500	68,000	5,500	153,000	5,100	4,525	3,120	12,745	10,110	3,500	45,000	58,610	32,000	538,116	9.27%	7.08%	
Building & Grounds - Materials & Supplies	5400	428,779	383,275	77,175	21,788	2,500	33,660	135,123	43,000	-	-	-	-	-	-	-	-	-	238,360	238,360	-	-	-	-	9,000	425,483	-0.77%	11.01%	
Storm Water Expenses	5800	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000	0.00%	0.00%	
Training, Travel, & Certification	5600	275,000	264,020	69,000	10,000	1,403	4,524	84,927	12,500	20,000	20,000	29,577	11,500	33,500	25,710	120,287	16,335	7,953	1,684	25,972	17,044	12,166	14,852	44,062	15,000	322,748	17.36%	22.24%	
Dues & Subscriptions	5500	152,497	140,675	400	400	-	-	800	-	1,500	5,800	11,675	2,190	140,500	9,250	169,415	3,150	2,500	560	6,210	1,260	240	1,370	2,870	850	181,645	19.11%	29.12%	
Communications Expenses	5250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	n/a
Contract Labor - Building Maintenance	5110	3,000	2,435	3,000	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0.00%	23.22%	
Legal Advertising	5650	350	601	-	-	-	-	-	-	-	200	-	-	-	150	350	-	-	-	-	-	-	-	-	-	350	0.00%	-41.79%	
subtotal		\$ 1,889,111	\$ 1,828,717	\$ 325,776	\$ 53,188	\$ 9,903	\$ 77,964	\$ 466,831	\$ 78,500	\$ 43,600	\$ 26,000	\$ 42,252	\$ 587,190	\$ 242,000	\$ 40,760	\$ 938,202	\$ 24,585	\$ 14,978	\$ 243,724	\$ 283,287	\$ 29,164	\$ 15,906	\$ 61,322	\$ 106,392	\$ 91,950	\$ 2,008,762	6.33%	9.85%	
Utilities, Fuel Oil & Chemicals																													
Chemicals	5350	\$ 3,399,718	\$ 3,276,840	\$ 1,988,757	\$ 893,500	\$ 25,000	\$ 276,799	\$ 2,384,056	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,084,056	20.13%	24.63%
Utility - Electric & Gas	5310	4,100,072	4,569,520	996,000	313,200	12,000	832,250	2,153,450	2,140,000	-	-	-	-	-	-	-	-	-	-	164,220	164,220	-	-	-	3,200	4,460,870	8.80%	-2.38%	
Utility - Telephone, Cable, Internet & GPS	5590	356,478	311,294	38,020	7,500	1,800	14,400	61,720	56,500	40,000	1,500	3,365	5,675	125,280	1,600	137,420	6,454	-	14,784	21,238	10,110	3,804	12,000	25,914	5,415	348,207	-2.32%	11.86%	
Fuel Oil - Backup Generators	5300	55,815	72,141	40,000	7,935	-	1,500	49,435	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,435	8.28%	-16.23%	
Utility - Water	5320	136,500	127,090	48,000	5,200	1,500	-	54,700	32,000	-	-	-	-	-	-	-	-	-	51,000	51,000	-	-	-	-	-	137,700	0.88%	8.35%	
Utility - Storm Water Surcharge	5340	-	191	-	-	-	-	-	384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384	n/a	101.38%	
subtotal		\$ 8,048,583	\$ 8,357,097	\$ 3,110,777	\$ 427,335	\$ 40,300	\$ 1,124,949	\$ 4,703,361	\$ 3,939,884	\$ 40,000	\$ 1,500	\$ 3,365	\$ 5,675	\$ 125,280	\$ 1,600	\$ 137,420	\$ 6,454	\$ -	\$ 230,004	\$ 236,458	\$ 10,110	\$ 3,804	\$ 12,000	\$ 25,914	\$ 8,615	\$ 9,091,652	12.96%	8.79%	
Vehicle Operations																													
Fleet Vehicles - Fuels	5520	\$ 321,069	\$ 332,259	\$ 68,954	\$ 4,248	\$ 13,553	\$ 5,186	\$ 91,941	\$ 58,899	\$ 275,214	\$ -	\$ -	\$ -</																