

# WATER AND SANITARY SEWER UTILITY RATE STUDY

Prepared for:  
City of Neosho, Missouri



**MARCH 2023**

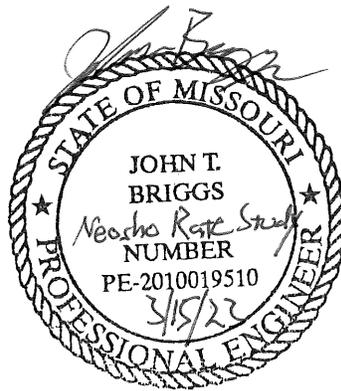
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Joplin • Rolla • Springfield • Kansas City • Tulsa • Bentonville**

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I. INTRODUCTION

A. Purpose

The City of Neosho, Missouri operates potable water and sanitary sewer utilities that provide water and wastewater services for residents, businesses, and industries. Although it varies from month to month and year to year, the City has approximately 5,783 water and sanitary sewer customers based on information provided.

The purpose of this study is to examine the City’s water and sanitary sewer expenses and incomes and propose rate adjustments, if needed, to provide the funds necessary to operate and maintain the utilities.

B. Current Rate Schedule

The current water rate structure for Neosho was established in 2017 and is presented below.

**TABLE 1 – CURRENT WATER USER RATE STRUCTURE**

Water Meter Size	Monthly Base Rate Per Connection	Monthly Usage Rate Up To and Including 100,000-gallons	Monthly Usage Rate For All Usage Over 100,000-gallons
1-Inch and Less	\$9.79	\$4.16 per 1,000-gallons	\$3.07 per 1,000-gallons
1.5-Inch	\$19.57		
2-Inch	\$31.32		
3-Inch	\$62.64		
4-Inch	\$97.87		
6-Inch	\$195.75		
8-Inch and 10-Inch	\$313.19		

The current sanitary sewer rate structure for Neosho was also established in 2017 and is as follows:

**TABLE 2 – CURRENT SANITARY SEWER RATE STRUCTURE**

Classification	Monthly Sewer Service Charge	Monthly Usage Rate
Residential User	\$7.79	\$5.64 per 1,000-gallons
Other Users	\$7.79	

C. Methodology

Since the City already has existing rate structures in place for these utilities, this report will compile actual water and sanitary sewer usages, revenues, and expenses from information provided for the previous three years. These revenues and expenses will be categorized and projected based on their yearly trend. A replacement schedule will be generated for each utility with the results included in the projected expenses. The total projected expenses will then be compared to actual water and sanitary sewer revenue to determine if there is an anticipated shortfall. If there is an anticipated shortfall, the Missouri Department

of Natural Resources (MDNR) Financial Assistance Center (FAC) user charge guidelines will be followed to calculate the necessary user rates.

II. ANNUAL WATER UTILITY EXPENSES AND REVENUES

A. Water Utility Expenses

Water utility expenses were provided by the City for the fiscal years 2020 through 2022. The full general ledger for each fiscal year has been provided in Appendix A. For the purpose of this study, the expenses were analyzed and categorized into seven general categories. The expense description and categorization has been included in Appendix B.

Additionally, many of the administrative (including labor), billing and collection, and record keeping expenses are listed as water expenses in the City’s general ledger. However, these expenses are also utilized by the sanitary sewer utility and should be shared between both utilities. For the purposes of this study, those expenses have been split 50/50 between the water and sanitary sewer utilities.

**TABLE 3 – ANNUAL WATER EXPENSES**

Description	2020	2021	2022
Admin., Billing, Collection, Record Keeping, etc.	\$288,956.48	\$263,792.01	\$309,242.57
Debt Service	\$145,557.19	\$136,617.43	\$127,343.02
Utilities	\$325,841.32	\$344,601.92	\$388,778.37
Labor	\$411,444.52	\$434,348.94	\$459,570.69
Replacement Costs	\$164,235.55	\$132,131.40	\$125,379.24
Maintenance	\$169,220.43	\$378,466.78	\$701,336.78
Alliance Contract	\$361,507.52	\$367,742.99	\$343,983.69
Total Expenses	\$1,866,763.01	\$2,057,701.47	\$2,455,634.36

B. Projected Water Utility Replacement Schedule and Annual Annuity

To fully evaluate water utility rates, a replacement schedule must be generated. The replacement schedule should include the anticipated replacement date(s), and estimated costs for the replacement of major equipment and anticipated capital improvement projects for the system over a 20-year period. This information is then input into an Annual Replacement Annuity spreadsheet created by the MDNR. The annual replacement annuity calculation uses the yearly totals from the replacement schedule in today’s dollars and accounts for inflation at a rate of three percent (3%). It is also assumed that these funds could be deposited into an account drawing an interest rate of four percent (4%).

In July 2022, an engineering report titled *Analysis of Water Supply, Storage, and Distribution System* was completed. This report recommended many water system improvements to be completed over the next 20-years. The recommendations were broken down into Priority, Phase 2, Phase 3, and Phase 4 Improvements. Furthermore, it was recommended that Priority Improvements be completed within the next five years followed by a five-year window for each subsequent phase of improvements. Those estimated project costs have been included in the project replacement schedule.

Lastly, City staff provided a water distribution vehicle replacement schedule for consideration. These replacement costs are also included in the replacement schedule. An excerpt from the 2022

Engineering Report and vehicle replacement schedule have been included in Appendix C, along with the water utility replacement schedule and replacement fund annual annuity calculation.

C. Water Utility Revenue

Water utility revenues for the fiscal years 2020 through 2022 were also provided by the City. The full general ledger for each fiscal year has been provided in Appendix A. For the purpose of this study, the revenues were analyzed and categorized into four general categories. The revenue description and categorization has been included in Appendix B.

**TABLE 4 – WATER UTILITY REVENUES**

Description	2020	2021	2022
Dedicated Capital Improvement Sales Tax Revenue	\$24,754.65	\$25,649.64	\$23,350.66
Other Revenue (Fixed Fee)	\$287,289.41	\$313,111.33	\$378,290.11
Other Revenue (Volume Fee)	\$265,147.83	\$326,122.06	\$236,001.41
Billing Customer Water	\$2,211,650.36	\$2,285,479.11	\$2,285,316.77
<b>Total Revenues</b>	<b>\$2,788,842.55</b>	<b>\$2,950,362.14</b>	<b>\$2,922,958.95</b>

D. Projected Water Expenses and Revenues

After analyzing the water utility expenses and revenues for the previous three years and developing the replacement fund annual annuity, the following expenses and revenues are anticipated for the following year.

**TABLE 5 – PROJECTED WATER UTILITY EXPENSES AND REVENUES**

Description	Projected Expense/Revenue
Expenses	
Admin., Billing, Collection, Record Keeping, etc.	\$328,000.00
Debt Service	\$124,600.00
Utilities	\$411,000.00
Labor	\$486,690.00
Replacement Costs	\$1,700,370.10
Maintenance	\$744,000.00
Alliance Contract	\$350,000.00
<b>Total Expenses</b>	<b>\$4,144,660.10</b>
Revenues	
Dedicated Capital Improvement Sales Tax Revenue	\$26,000.00
Other Revenue (Fixed Fee)	\$364,500.00
Other Revenue (Volume Fee)	\$225,500.00
<b>Total Revenues</b>	<b>\$616,000.00</b>
<b>Total Revenue to be Generated by User Rate</b>	<b>\$3,528,660.10</b>

III. WATER UTILITY RATE STUDY

A. Customer Base

Currently, the City’s water utility rate structure is based on water meter size and actual water use. The following table presents a breakdown of water usage by meter size for the years 2020 through 2022, as provided by the City. The number of customers presented is based on the average number of users throughout 2022.

**TABLE 6 – WATER USAGE BY METER SIZE**

Meter Size	Number of Customers	2020 Usage (gallons)	2021 Usage (gallons)	2022 Usage (gallons)
1-Inch and Less	5,334	255,711,030	264,770,100	264,701,690
1.5-Inch	64	7,855,660	12,522,000	13,589,500
2-Inch	318	83,396,070	97,296,410	98,419,190
3-Inch	31	9,915,200	12,139,000	10,547,600
4-Inch	22	72,276,400	70,035,000	73,423,070
6-Inch	10	2,169,200	3,434,400	3,647,400
8-Inch and 10-Inch	4	750	1,625,750	58,500
Total	5,783	431,324,310	461,822,660	464,386,950

B. Current Utility Rate Calculation

Based on the information compiled throughout the report so far, the estimated revenue generated from the existing rate structure can be determined. Adding this projected customer billing revenue to the remaining revenue less projected expenses determines if the existing user rates are adequate.

**TABLE 7 – PROJECTED WATER CASH FLOW WITH CURRENT RATE STRUCTURE**

Meter Size	Number of Customers	Base Rate	2022 Usage (gallons)	Usage Rate (per 1,000-gallons)	Yearly Revenue
1-Inch and Less	5,334	\$9.79	264,701,690	\$4.16	\$1,727,797.35
1.5-Inch	64	\$19.57	13,589,500	\$4.16	\$71,562.08
2-Inch	318	\$31.32	98,419,190	\$4.16	\$528,940.95
3-Inch	31	\$62.64	10,547,600	\$4.16	\$67,180.10
4-Inch	22	\$97.87	73,423,070	\$4.16	\$331,277.65
6-Inch	10	\$195.75	3,647,400	\$4.16	\$38,663.18
8-Inch and 10-Inch	4	\$313.19	58,500	\$4.16	\$15,276.48
Total Revenue from Current User Rates					\$2,780,697.79
Remaining Projected Revenue (From Table 5Table 4)					\$616,000.00
Total Projected Expenses (From Table 5)					\$(4,144,660.10)
Net Cash Flow					\$(747,962.31)

C. Water Utility Rate Break-Even Analysis

As shown in the previous section, it is anticipated that the City’s water utility will experience a budget shortfall of nearly \$750,000 when considering the projected expenses and revenues (which include the replacement fund annual annuity). In order to eliminate the projected shortfall, the City will need to raise their water rates.

To determine the recommended user rates, the MDNR rate fund calculator was utilized. The rate calculation accounts for debt service, operation and maintenance, replacement, and revenues generated by the water utility. The calculation is setup to have the administrative, debt service, labor, and alliance contract costs placed into the minimum charge calculation. The remaining utility, maintenance, and replacement costs are placed into the usage charge calculation. The following calculated user rates represent the break-even point, meaning total revenue and total expenses are equal. The full user rate calculation is presented in Appendix D.

**TABLE 8 – PROJECTED WATER CASH FLOW WITH INCREASED RATE STRUCTURE**

Meter Size	Number of Customers	Increased Base Rate	2022 Usage (gallons)	Increased Usage Rate (per 1,000-gallons)	Yearly Revenue
1-Inch and Less	5,334	\$10.18	264,701,690	\$5.67	\$2,152,460.02
1.5-Inch	64	\$20.48	13,589,500	\$5.67	\$92,781.11
2-Inch	318	\$32.97	98,419,190	\$5.67	\$683,850.33
3-Inch	31	\$75.50	10,547,600	\$5.67	\$87,890.89
4-Inch	22	\$119.16	73,423,070	\$5.67	\$447,767.05
6-Inch	10	\$234.06	3,647,400	\$5.67	\$48,767.96
8-Inch and 10-Inch	4	\$374.50	58,500	\$5.67	\$18,307.70
Total Revenue from Projected User Rates					\$3,531,825.06
Remaining Projected Revenue (From Table 5Table 4)					\$616,000.00
Total Projected Expenses (From Table 5)					\$(4,144,660.10)
Net Cash Flow					\$3,164.96

IV. ANNUAL SANITARY SEWER UTILITY EXPENSES AND REVENUES

A. Sanitary Sewer Utility Expenses

Sanitary sewer utility expenses were provided by the City for the fiscal years 2020 through 2022. The full general ledger for each fiscal year has been provided in Appendix A. For the purpose of this study, the expenses were analyzed and categorized into the same seven general categories as the water utility. The expense description and categorization has been included in Appendix B.

Additionally, many of the administrative (including labor), billing and collection, and record keeping expenses are listed as water expenses in the City’s general ledger. However, these expenses are also utilized by the sanitary sewer utility and should be shared between both utilities. For the purposes of this study, those expenses have been split 50/50 between the water and sanitary sewer utilities.

**TABLE 9 – ANNUAL SANITARY SEWER EXPENSES**

Description	2020	2021	2022
Admin., Billing, Collection, Record Keeping, etc.	\$587,373.90	\$557,857.42	\$641,618.31
Debt Service	\$68,895.68	\$63,110.78	\$57,529.78
Utilities	\$242,451.55	\$243,360.79	\$302,929.00
Labor	\$411,444.51	\$434,348.93	\$459,570.69
Replacement Costs	\$53,764.59	\$14,912.47	\$650,811.52
Maintenance	\$23,922.80	\$29,719.35	\$39,297.30
Alliance Contract	\$701,749.48	\$713,854.01	\$667,733.01
Total Expenses	\$2,089,602.51	\$2,057,163.75	\$2,819,489.61

B. Projected Sanitary Sewer Utility Replacement Schedule and Annual Annuity

Similar to the water utility rate study, a sanitary sewer replacement schedule must be generated. The replacement schedule should include the anticipated replacement date(s), and estimated costs for the replacement of major equipment and anticipated capital improvement projects for the system over a 20-year period. This information is then input into an Annual Replacement Annuity spreadsheet created by the MDNR. The annual replacement annuity calculation uses the yearly totals from the replacement schedule in today’s dollars and accounts for inflation at a rate of three percent (3%). It is also assumed that these funds could be deposited into an account drawing an interest rate of four percent (4%).

Currently the City is planning for improvements to the Buffalo Creek Lift Station within the next year. It is also recommended that lift station pumps be scheduled for replacement every ten years. Additionally, the current budget allocates capital improvements for collection system rehabilitation and replacement and equipment. These annual costs have been moved into the replacement schedule. The full sanitary sewer utility replacement schedule and replacement fund annual annuity calculation has been included in Appendix E.

C. Sanitary Sewer System Revenue

Sanitary sewer utility revenues for the fiscal years 2020 through 2022 were also provided by the City. The full general ledger for each fiscal year has been provided in Appendix A. For this study, the

revenues were analyzed and categorized into four general categories. The revenue description and categorization has been included in Appendix B.

**TABLE 10 – SANITARY SEWER UTILITY REVENUES**

Description	2020	2021	2022
Dedicated Capital Improvement Sales Tax Revenue	\$24,754.64	\$25,649.63	\$23,350.65
Other Revenue (Fixed Fee)	\$448,863.02	\$339,876.57	\$372,756.36
Other Revenue (Volume Fee)	\$80,903.65	\$77,750.81	\$75,806.77
Billing Customer Water	\$2,131,928.49	\$2,130,726.99	\$2,160,412.45
<b>Total Revenues</b>	<b>\$2,686,449.80</b>	<b>\$2,574,004.00</b>	<b>\$2,632,326.23</b>

**D. Projected Sanitary Sewer Expenses and Revenues**

After analyzing the sanitary sewer utility expenses and revenues for the previous three years and developing the replacement fund annual annuity, the following expenses and revenues are anticipated for the following year.

**TABLE 11 – PROJECTED SEWER UTILITY EXPENSES AND REVENUES**

Description	Projected Expenses/Revenues
Expenses	
Admin., Billing, Collection, Record Keeping, etc.	\$669,500.00
Debt Service	\$73,000.00
Utilities	\$313,500.00
Labor	\$486,690.00
Replacement Costs	\$1,434,817.00
Maintenance	\$50,000.00
Alliance Contract	\$700,000.00
<b>Total Expenses</b>	<b>\$3,727,507.00</b>
Revenues	
Dedicated Capital Improvement Sales Tax Revenue	\$23,000.00
Other Revenue (Fixed Fee)	\$370,000.00
Other Revenue (Volume Fee)	\$72,500.00
<b>Total Revenues</b>	<b>\$465,500.00</b>
<b>Total Revenue to be Generated by User Rate</b>	<b>\$3,262,007.00</b>

V. SANITARY SEWER RATE STUDY

A. Customer Base

Currently the City’s sanitary sewer utility rate structure has two user classifications: Residential and Other users. However, the monthly base rate and volume charge is identical for both user classes. For the purpose of this study, all users will have the same classification. The sanitary sewer utility serves a nearly identical customer base as the water utility. As shown previously in Table 6, there are approximately 5,783 connections using 464,386,950-gallons of water.

B. Current Sewer Utility Rate Calculation

Based on the information compiled throughout the report so far, the estimated revenue generated from the existing rate structure can be determined. Adding this projected customer billing revenue to the remaining revenue less projected expenses determines if the existing user rates are adequate.

**TABLE 12 – PROJECTED SEWER CASH FLOW WITH CURRENT RATE STRUCTURE**

Number of Customers	Base Rate	2022 Usage (gallons)	Usage Rate (per 1,000-gallons)	Yearly Revenue
5,783	\$7.79	464,386,950	\$5.64	\$3,159,737.24
Total Revenue from Current User Rates				\$3,159,737.24
Remaining Projected Revenue (From Table 11)Table 4				\$465,500.00
Total Projected Expenses (From Table 11)				\$(3,727,507.00)
Net Cash Flow				\$(102,269.76)

C. Sanitary Sewer Utility Rate Break-Even Analysis

As shown in the previous section, it’s anticipated that the City’s sanitary sewer utility will experience a budget shortfall of approximately \$102,000 when considering the projected expenses and revenues (which include the replacement fund annual annuity). In order to eliminate the projected shortfall, the City will need to raise their sewer rates.

To determine the recommended user rates, the MDNR rate fund calculator was utilized. The rate calculation accounts for debt service, operation and maintenance, replacement, and revenues generated by the sanitary sewer utility. The calculation is setup to have the administrative, debt service, and Alliance contract costs placed into the minimum charge calculation. The remaining utilities, labor, maintenance, and replacement costs are placed into the usage charge calculation. The following calculated user rates represent the break-even point, meaning total revenue and total expenses are equal. The full user rate calculation is presented in Appendix F.

**TABLE 13 – PROJECTED SEWER CASH FLOW WITH INCREASED RATE STRUCTURE**

Number of Customers	Base Rate	2022 Usage (gallons)	Usage Rate (per 1,000-gallons)	Yearly Revenue
5,783	\$15.13	464,386,950	\$4.77	\$3,265,087.23
Total Revenue from Projected User Rates				\$3,265,087.23
Remaining Projected Revenue (From Table 11)Table 4				\$465,500.00
Total Projected Expenses (From Table 11)				\$(3,727,507.00)
Net Cash Flow				\$3,080.23

VI. CONCLUSIONS

As determined in the preceding sections, increases in both water and sanitary sewer utility rates are necessary in order to maintain the existing infrastructure and facilities. Although the rates shown in the break-even analysis would provide a small positive cash flow for each utility, it is recommended that these be increased to provide an appropriate reserve for unexpected expenses or declining revenues. A typical reserve between 2% and 5% of total revenues would be appropriate. At this time, a reserve closer to 2% is recommended. Therefore, the recommended water and sanitary sewer utility rates are shown below:

**TABLE 14 – RECOMMENDED UTILITY RATES**

WATER RATE STRUCTURE			
Water Meter Size	Monthly Base Rate Per Connection	Monthly Usage Rate Up To and Including 100,000-gallons	Monthly Usage Rate For All Usage Over 100,000-gallons
1-Inch and Less	\$10.38	\$5.78 per 1,000-gallons	\$4.27 per 1,000-gallons
1.5-Inch	\$20.89		
2-Inch	\$33.63		
3-Inch	\$77.01		
4-Inch	\$121.54		
6-Inch	\$238.74		
8-Inch and 10-Inch	\$381.99		
SANITARY SEWER RATE STRUCTURE			
Classification	Monthly Sewer Service Charge	Monthly Usage Rate	
Residential	\$15.43	\$4.87 per 1,000-gallons	
Other	\$15.43		

To gain a better sense of the recommended rate increase, the following table presents the current utility bill and recommended utility bill for typical (1-Inch water meter and less) residential users with various water use.

**TABLE 15 – WATER AND SEWER RATE REVIEW**

Water Use per Month	Current Monthly Water Bill	Current Monthly Sewer Bill	Total Current Water/Sewer Bill	Recommended Monthly Water Bill	Recommended Monthly Sewer Bill	Total Recommended Water/Sewer Bill	Total Increase
1,000-gallons	\$13.95	\$13.43	\$27.38	\$16.16	\$20.30	\$36.46	\$9.08
2,000-gallons	\$18.11	\$19.07	\$37.18	\$21.94	\$25.17	\$47.11	\$9.93
3,000 gallons	\$22.27	\$24.71	\$46.98	\$27.72	\$30.04	\$57.76	\$10.78
4,000 gallons	\$26.43	\$30.35	\$56.78	\$33.50	\$34.91	\$68.41	\$11.63
5,000-gallons (average use)	\$30.59	\$35.99	\$66.58	\$39.28	\$39.78	\$79.06	\$12.48
6,000-gallons	\$34.75	\$41.63	\$76.38	\$45.06	\$44.65	\$89.71	\$13.33
7,000-gallons	\$38.91	\$47.27	\$86.18	\$50.84	\$49.52	\$100.36	\$14.18

Historically, one metric utilized by the EPA, as well as other funding agencies, in evaluating the ratepayer affordability and utility financial capability is by determining what percent of the community's median household income (MHI) the rate accounts for. More specially, a utility rate isn't deemed excessive unless it reaches or exceeds 2% of the MHI. In Neosho, the MHI was estimated to be \$45,471 (2021 American Community Survey 5-Year Estimates). Therefore, the recommended water rate for an average user equates to 1.04% of the MHI and the recommended sewer rate equates to 1.05% of the MHI.

For comparative purposes, a list of similarly sized communities throughout Missouri as well as other local user rates are presented in Appendix G. This information was collected by the Missouri Public Utility Alliance (MPUA) and is based on a 2022 rate survey.

APPENDIX A  
ANNUAL CITY WATER/WASTEWATER  
BUDGET (2020 THROUGH 2022)

# General Ledger

## Budget Status

User: lforest  
 Printed: 11/21/2022 - 7:11 PM  
 Period: 1 to 12, 2020



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Water/Wastewater							
Dept 500-000	Non-Departmental							
R90	TRANSFERS IN							
500-000-3353-000	Transfer fm Water -Rplcmt Rsrv	202,790.00	202,790.00	202,790.00	0.00	0.00	0.00	0.00
500-000-3361-000	Transfer fm WW -Rplcmt Rsrv	91,021.00	91,021.00	91,021.00	0.00	0.00	0.00	0.00
500-000-3363-000	Slip Lining Reserve	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
500-000-3364-000	Trns to Main Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R90 Sub Totals:</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E90	TRANSFERS OUT							
500-000-3253-000	Transfer to Water Rplcmt Rsrv	202,790.00	202,790.00	202,790.00	0.00	0.00	0.00	0.00
500-000-3261-000	Transfer to WW Rplcmt Reserve	91,021.00	91,021.00	91,021.00	0.00	0.00	0.00	0.00
500-000-3263-000	Slip Lining Reserve	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
500-000-3264-000	Trns to Main Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>E90 Sub Totals:</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>393,811.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Dept 000 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Dept 500-212	2012 A&B COPs							
E50	DEBT SERVICE - INTEREST & FI							
500-212-5920-212	Interest Expense 2012A	5,420.90	5,404.88	5,404.88	16.02	0.00	16.02	0.30
500-212-5930-212	Admin. Fee 2012 A	1,250.00	1,818.00	1,818.00	-568.00	0.00	-568.00	0.00
	<b>E50 Sub Totals:</b>	<b>6,670.90</b>	<b>7,222.88</b>	<b>7,222.88</b>	<b>-551.98</b>	<b>0.00</b>	<b>-551.98</b>	<b>0.00</b>
	<b>Expense Sub Totals:</b>	<b>6,670.90</b>	<b>7,222.88</b>	<b>7,222.88</b>	<b>-551.98</b>	<b>0.00</b>	<b>-551.98</b>	<b>0.00</b>
	<b>Dept 212 Sub Totals:</b>	<b>6,670.90</b>	<b>7,222.88</b>	<b>7,222.88</b>	<b>-551.98</b>	<b>0.00</b>		
Dept 500-500	DEPRECIATION EXPENSE							
E02	DEPRECIATION EXPENSE							
500-500-5990-500	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E02 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 500 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 500-510								
R04	CHARGES FOR SERVICES							
500-510-3510-510	Penalties/Utility Bills	97,000.00	110,668.26	110,668.26	-13,668.26	0.00	-13,668.26	0.00
500-510-3530-510	Residential Trash Billing	453,170.00	476,245.76	476,245.76	-23,075.76	0.00	-23,075.76	0.00
500-510-3540-510	Service Application Fee	8,800.00	7,731.28	7,731.28	1,068.72	0.00	1,068.72	12.14
500-510-3580-510	Trash Tag Sales	1,000.00	231.75	231.75	768.25	0.00	768.25	76.83
500-510-3600-510	Billing Customers-Water	2,300,000.00	2,211,650.36	2,211,650.36	88,349.64	0.00	88,349.64	3.84
500-510-4792-510	Online Surcharge Fees	18,300.00	20,077.19	20,077.19	-1,777.19	0.00	-1,777.19	0.00
	R04 Sub Totals:	2,878,270.00	2,826,604.60	2,826,604.60	51,665.40	0.00	51,665.40	1.80
R06	REVENUE FROM USE OF ASSET							
500-510-3560-510	Lease Pmt. Tower Space	36,807.00	41,074.76	41,074.76	-4,267.76	0.00	-4,267.76	0.00
500-510-4700-510	Interest Earned-Water/WW	13,500.00	15,598.53	15,598.53	-2,098.53	0.00	-2,098.53	0.00
	R06 Sub Totals:	50,307.00	56,673.29	56,673.29	-6,366.29	0.00	-6,366.29	0.00
R07	OTHER INCOME							
500-510-4800-510	Water Admin Miscellaneous	3,500.00	2,398.38	2,398.38	1,101.62	0.00	1,101.62	31.47
	R07 Sub Totals:	3,500.00	2,398.38	2,398.38	1,101.62	0.00	1,101.62	31.47
	Revenue Sub Totals:	2,932,077.00	2,885,676.27	2,885,676.27	46,400.73	0.00	46,400.73	1.58
E10	PERSONNEL							
500-510-5010-510	Water Admin Salaries	241,847.00	246,057.98	246,057.98	-4,210.98	0.00	-4,210.98	0.00
500-510-5020-510	Water Admin Overtime	5,500.00	3,831.44	3,831.44	1,668.56	0.00	1,668.56	30.34
500-510-5070-510	Availability Allowance	360.00	0.00	0.00	360.00	0.00	360.00	100.00
500-510-5170-510	Water Admin Social Security	18,923.00	18,164.93	18,164.93	758.07	0.00	758.07	4.01
500-510-5180-510	Water Admin Retirement	9,400.00	9,399.87	9,399.87	0.13	0.00	0.13	0.00
500-510-5185-510	Pension Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
500-510-5190-510	Water Admin Health Insurance	42,196.00	40,934.61	40,934.61	1,261.39	0.00	1,261.39	2.99
500-510-5210-510	Water Admin Workers Comp.	10,126.00	9,684.42	9,684.42	441.58	0.00	441.58	4.36
500-510-5360-510	Water Admin Member/Train/Trvl	6,000.00	2,082.00	2,082.00	3,918.00	0.00	3,918.00	65.30
	E10 Sub Totals:	336,852.00	330,155.25	330,155.25	6,696.75	0.00	6,696.75	1.99
E20	OPERATING COSTS							
500-510-5260-510	Water Admin Prof. Services	98,920.00	99,484.88	99,484.88	-564.88	0.00	-564.88	0.00
500-510-5270-510	Water Admin Credit Card Fees	33,000.00	32,935.59	32,935.59	64.41	0.00	64.41	0.20
500-510-5273-510	Collection Agency Charges	2,000.00	2,242.56	2,242.56	-242.56	0.00	-242.56	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-510-5300-510	Water Admin Insurance & Bonds	546.00	538.00	538.00	8.00	0.00	8.00	1.47
500-510-5330-510	Water Admin Equipment Maint.	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
500-510-5590-510	Water Admin General Supplies	57,000.00	45,890.29	45,890.29	11,109.71	0.00	11,109.71	19.49
500-510-5700-510	Water Admin Comp., Software	29,000.00	13,695.47	13,695.47	15,304.53	0.00	15,304.53	52.77
500-510-6250-510	Water Admin Trash Tag Expenses	950.00	50.00	50.00	900.00	0.00	900.00	94.74
500-510-6260-510	Trash Service Paid	430,512.00	445,632.10	445,632.10	-15,120.10	0.00	-15,120.10	0.00
500-510-6350-510	Water Admin Phones	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	656,928.00	644,468.89	644,468.89	12,459.11	0.00	12,459.11	1.90
E30	CAPITAL OUTLAY							
500-510-5790-510	Water Admin Capital Purchase	9,870.00	8,973.00	8,973.00	897.00	0.00	897.00	9.09
	E30 Sub Totals:	9,870.00	8,973.00	8,973.00	897.00	0.00	897.00	9.09
	Expense Sub Totals:	1,003,650.00	983,597.14	983,597.14	20,052.86	0.00	20,052.86	2.00
	Dept 510 Sub Totals:	-1,928,427.00	-1,902,079.13	-1,902,079.13	-26,347.87	0.00		
Dept 500-530								
R04	CHARGES FOR SERVICES							
500-530-3500-531	Meter Fee	128,000.00	127,282.71	127,282.71	717.29	0.00	717.29	0.56
500-530-3610-531	Water Taps	54,000.00	67,611.64	67,611.64	-13,611.64	0.00	-13,611.64	0.00
	R04 Sub Totals:	182,000.00	194,894.35	194,894.35	-12,894.35	0.00	-12,894.35	0.00
R06	REVENUE FROM USE OF ASSET							
500-530-4760-530	Insurance Proceeds	0.00	2,030.22	2,030.22	-2,030.22	0.00	-2,030.22	0.00
500-530-4820-530	Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	0.00	2,030.22	2,030.22	-2,030.22	0.00	-2,030.22	0.00
R07	OTHER INCOME							
500-530-4800-530	D&M Miscellaneous	0.00	585.00	585.00	-585.00	0.00	-585.00	0.00
500-530-4800-531	Meter Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R07 Sub Totals:	0.00	585.00	585.00	-585.00	0.00	-585.00	0.00
	Revenue Sub Totals:	182,000.00	197,509.57	197,509.57	-15,509.57	0.00	-15,509.57	0.00
E02	DEPRECIATION EXPENSE							
500-530-5990-530	Depreciation	400,000.00	0.00	0.00	400,000.00	0.00	400,000.00	100.00
	E02 Sub Totals:	400,000.00	0.00	0.00	400,000.00	0.00	400,000.00	100.00
E10	PERSONNEL							
500-530-5010-530	Water Distribution Salaries	271,001.00	250,286.75	250,286.75	20,714.25	0.00	20,714.25	7.64
500-530-5010-531	Meter Read/Mtnce. Salaries	98,917.00	98,802.53	98,802.53	114.47	0.00	114.47	0.12
500-530-5020-530	Water Distribution Overtime	17,000.00	12,232.18	12,232.18	4,767.82	0.00	4,767.82	28.05

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-530-5020-531	Meter Reading Overtime	8,000.00	3,193.36	3,193.36	4,806.64	0.00	4,806.64	60.08
500-530-5070-530	Availability Allowance	1,440.00	1,080.00	1,080.00	360.00	0.00	360.00	25.00
500-530-5070-531	Availability Allowance	1,080.00	1,080.00	1,080.00	0.00	0.00	0.00	0.00
500-530-5170-530	Water Distribution Soc'l Sec.	22,033.00	20,439.46	20,439.46	1,593.54	0.00	1,593.54	7.23
500-530-5170-531	Meter Program Social Security	8,180.00	7,290.80	7,290.80	889.20	0.00	889.20	10.87
500-530-5180-530	Water Distribution Retirement	10,945.00	8,886.96	8,886.96	2,058.04	0.00	2,058.04	18.80
500-530-5180-531	Meter Program Retirement	4,063.00	3,865.55	3,865.55	197.45	0.00	197.45	4.86
500-530-5185-530	Pension Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
500-530-5190-530	Water Distribution Health Ins.	58,707.00	53,016.08	53,016.08	5,690.92	0.00	5,690.92	9.69
500-530-5190-531	Meter Prog Health Insurance	22,016.00	20,948.22	20,948.22	1,067.78	0.00	1,067.78	4.85
500-530-5210-530	Water Distribution Work Comp	11,790.00	9,797.95	9,797.95	1,992.05	0.00	1,992.05	16.90
500-530-5210-531	Meter Program Workers Comp.	4,377.00	3,895.94	3,895.94	481.06	0.00	481.06	10.99
500-530-5360-530	Water Distrib. Mem/Train/Trvl	4,000.00	466.00	466.00	3,534.00	0.00	3,534.00	88.35
500-530-5380-530	Water Distribution Uniforms	6,000.00	4,049.60	4,049.60	1,950.40	0.00	1,950.40	32.51
500-530-5380-531	Meter Program Uniforms	2,600.00	1,627.12	1,627.12	972.88	0.00	972.88	37.42
	E10 Sub Totals:	554,649.00	500,958.50	500,958.50	53,690.50	0.00	53,690.50	9.68
E20	OPERATING COSTS							
500-530-5260-530	Water Distribution Prof. Svcs	55,000.00	61,080.06	61,080.06	-6,080.06	0.00	-6,080.06	0.00
500-530-5280-530	Central Dispatch	1,992.00	1,174.71	1,174.71	817.29	0.00	817.29	41.03
500-530-5300-530	Water Distribution Ins & Bonds	8,410.00	8,371.99	8,371.99	38.01	0.00	38.01	0.45
500-530-5300-531	Meter Program Insurance & Bond	1,800.00	1,797.00	1,797.00	3.00	0.00	3.00	0.17
500-530-5320-530	Water Distrib. Facility Maint	10,000.00	827.32	827.32	9,172.68	0.00	9,172.68	91.73
500-530-5330-530	Water Distribution Equip Maint	40,000.00	22,346.09	22,346.09	17,653.91	0.00	17,653.91	44.13
500-530-5330-531	Meter Program Equipment Maint.	6,000.00	1,973.21	1,973.21	4,026.79	0.00	4,026.79	67.11
500-530-5530-530	Water Distribution Fuels	30,000.00	19,531.99	19,531.99	10,468.01	0.00	10,468.01	34.89
500-530-5530-531	Meter Program Fuels/Lubricants	4,500.00	5,266.41	5,266.41	-766.41	0.00	-766.41	0.00
500-530-5590-530	Water Distrib. Gen Supplies	4,000.00	-1,752.34	-1,752.34	5,752.34	0.00	5,752.34	143.81
500-530-5590-531	Meter Program General Supplies	1,500.00	2,233.99	2,233.99	-733.99	0.00	-733.99	0.00
500-530-5620-530	Water Distribution Line Repair	110,000.00	76,173.58	76,173.58	33,826.42	0.00	33,826.42	30.75
500-530-5650-531	Meter Program Meter Sets	45,000.00	29,262.65	29,262.65	15,737.35	0.00	15,737.35	34.97
500-530-5700-530	Water Distrib. Comp., Software	4,500.00	1,022.86	1,022.86	3,477.14	0.00	3,477.14	77.27
500-530-5700-531	Meter Reading Comp/Software	500.00	905.24	905.24	-405.24	0.00	-405.24	0.00
500-530-6190-530	COVID Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-6190-531	COVID Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-6300-530	Water Distribution Electricity	5,780.00	5,396.90	5,396.90	383.10	0.00	383.10	6.63
500-530-6310-530	Water Distrib. Heating Fuels	1,350.00	1,419.07	1,419.07	-69.07	0.00	-69.07	0.00
500-530-6350-530	Water Dist Telephones	7,600.00	6,032.37	6,032.37	1,567.63	0.00	1,567.63	20.63
500-530-6390-530	Water Distribution Minor Equip	6,000.00	1,995.85	1,995.85	4,004.15	0.00	4,004.15	66.74
	E20 Sub Totals:	343,932.00	245,058.95	245,058.95	98,873.05	0.00	98,873.05	28.75
E30	CAPITAL OUTLAY							
500-530-5660-531	Meter Replacement Program	75,000.00	58,799.32	58,799.32	16,200.68	0.00	16,200.68	21.60
500-530-5780-530	D&M Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-530-5790-530	Water Dist Capital Purchases	280,000.00	0.00	0.00	280,000.00	0.00	280,000.00	100.00
500-530-6380-530	Lease Purchase Payments	7,227.00	7,197.19	7,197.19	29.81	0.00	29.81	0.41
500-530-8200-530	PW Facility-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	362,227.00	65,996.51	65,996.51	296,230.49	0.00	296,230.49	81.78
E50	DEBT SERVICE - INTEREST & FI							
500-530-5920-596	2011 DNR SRF Interest Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E50 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,660,808.00	812,013.96	812,013.96	848,794.04	0.00	848,794.04	51.11
	Dept 530 Sub Totals:	1,478,808.00	614,504.39	614,504.39	864,303.61	0.00		
Dept 500-610								
R03	INTER-GOVERNMENTAL							
500-610-4200-520	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-4205-610	MIRMA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R03 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R04	CHARGES FOR SERVICES							
500-610-3520-610	Pretreatment/Surcharge WW	325,000.00	210,740.14	210,740.14	114,259.86	0.00	114,259.86	35.16
500-610-3590-610	Billings to Customers WW	2,250,000.00	2,131,928.49	2,131,928.49	118,071.51	0.00	118,071.51	5.25
500-610-3610-610	Sewer Saddle Charges	0.00	1,300.00	1,300.00	-1,300.00	0.00	-1,300.00	0.00
	R04 Sub Totals:	2,575,000.00	2,343,968.63	2,343,968.63	231,031.37	0.00	231,031.37	8.97
R06	REVENUE FROM USE OF ASSET							
500-610-4760-610	Insurance Claims	1,259.00	1,258.42	1,258.42	0.58	0.00	0.58	0.05
500-610-4820-610	Wastewater Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	1,259.00	1,258.42	1,258.42	0.58	0.00	0.58	0.05
R07	OTHER INCOME							
500-610-4800-520	Filtration Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-4800-610	Wastewater Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R07 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	2,576,259.00	2,345,227.05	2,345,227.05	231,031.95	0.00	231,031.95	8.97
E02	DEPRECIATION EXPENSE							
500-610-5990-610	Depreciation	400,000.00	0.00	0.00	400,000.00	0.00	400,000.00	100.00
	E02 Sub Totals:	400,000.00	0.00	0.00	400,000.00	0.00	400,000.00	100.00
E10	PERSONNEL							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-610-5185-520	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5185-610	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E20	OPERATING COSTS							
500-610-5250-610	Wastewater Rent Expense	9,700.00	8,083.70	8,083.70	1,616.30	0.00	1,616.30	16.66
500-610-5260-520	Water Plant Prof. Services	25,000.00	2,561.98	2,561.98	22,438.02	0.00	22,438.02	89.75
500-610-5260-610	Wastewater Prof. Services	55,000.00	36,451.16	36,451.16	18,548.84	0.00	18,548.84	33.73
500-610-5300-520	Water Plant Insurance & Bonds	45,684.00	45,676.52	45,676.52	7.48	0.00	7.48	0.02
500-610-5300-610	Wastewater Insurance & Bonds	26,956.00	26,829.87	26,829.87	126.13	0.00	126.13	0.47
500-610-5320-520	Water Plant Facility Maint.	88,500.00	42,561.72	42,561.72	45,938.28	0.00	45,938.28	51.91
500-610-5320-610	Wastewater Facility Maint.	33,000.00	9,664.88	9,664.88	23,335.12	0.00	23,335.12	70.71
500-610-5330-520	Water Plant Equipment Maint.	22,800.00	14,490.88	14,490.88	8,309.12	0.00	8,309.12	36.44
500-610-5330-610	Wastewater Equipment Maint.	30,000.00	14,257.92	14,257.92	15,742.08	0.00	15,742.08	52.47
500-610-5530-520	Water Plant Fuels/Lubricants	3,000.00	123.00	123.00	2,877.00	0.00	2,877.00	95.90
500-610-5530-610	Wastewater Fuels/Lubricants	1,000.00	303.87	303.87	696.13	0.00	696.13	69.61
500-610-5590-520	Water Plant General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5590-610	Wastewater General Supplies	1,100.00	1,091.16	1,091.16	8.84	0.00	8.84	0.80
500-610-5620-610	Wastewater Line Repair	3,000.00	2,755.68	2,755.68	244.32	0.00	244.32	8.14
500-610-5700-610	Wastewater Comp., Software	500.00	841.55	841.55	-341.55	0.00	-341.55	0.00
500-610-5800-520	Alliance Contract	367,876.00	361,507.52	361,507.52	6,368.48	0.00	6,368.48	1.73
500-610-5800-610	Alliance Contract	714,114.00	701,749.48	701,749.48	12,364.52	0.00	12,364.52	1.73
500-610-6300-520	Filtration Electricity	353,621.00	288,498.08	288,498.08	65,122.92	0.00	65,122.92	18.42
500-610-6300-610	Wastewater Electricity	275,740.00	233,161.43	233,161.43	42,578.57	0.00	42,578.57	15.44
500-610-6310-520	Filtration Heating Fuels	6,100.00	5,605.87	5,605.87	494.13	0.00	494.13	8.10
500-610-6310-610	Wastewater Heating Fuels	1,700.00	902.55	902.55	797.45	0.00	797.45	46.91
500-610-6350-520	Filtration Phones	10,000.00	10,489.66	10,489.66	-489.66	0.00	-489.66	0.00
500-610-6350-610	Wastewater Phones	11,715.00	10,387.64	10,387.64	1,327.36	0.00	1,327.36	11.33
500-610-6390-610	Wastewater Minor Equipment	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	E20 Sub Totals:	2,094,106.00	1,817,996.12	1,817,996.12	276,109.88	0.00	276,109.88	13.19
E30	CAPITAL OUTLAY							
500-610-5780-520	Filtration Cap. Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5780-610	WW Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5790-520	Filtration Capital- Other	85,000.00	84,543.71	84,543.71	456.29	0.00	456.29	0.54
500-610-5790-610	WW Capital Equipment	15,000.00	6,958.09	6,958.09	8,041.91	0.00	8,041.91	53.61
500-610-5810-619	WW Line Capital Improvemt	125,000.00	44,050.82	44,050.82	80,949.18	0.00	80,949.18	64.76
	E30 Sub Totals:	225,000.00	135,552.62	135,552.62	89,447.38	0.00	89,447.38	39.75
	Expense Sub Totals:	2,719,106.00	1,953,548.74	1,953,548.74	765,557.26	0.00	765,557.26	28.15
	Dept 610 Sub Totals:	142,847.00	-391,678.31	-391,678.31	534,525.31	0.00		

Dept 500-640

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R90	TRANSFERS IN							
500-640-3990-641	Transfer for TIF 2012	49,561.51	49,509.29	49,509.29	52.22	0.00	52.22	0.11
	R90 Sub Totals:	49,561.51	49,509.29	49,509.29	52.22	0.00	52.22	0.11
	Revenue Sub Totals:	49,561.51	49,509.29	49,509.29	52.22	0.00	52.22	0.11
E50	DEBT SERVICE - INTEREST & FI							
500-640-5920-646	Interest on 2009B	48,459.00	47,795.98	47,795.98	663.02	0.00	663.02	1.37
500-640-5920-648	2011 Water Impr Interest Exp.	104,228.00	98,946.20	98,946.20	5,281.80	0.00	5,281.80	5.07
500-640-5930-645	Other Debt Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-640-5930-646	Paying Agent Fee - 2009B	16,046.00	17,488.26	17,488.26	-1,442.26	0.00	-1,442.26	0.00
500-640-5930-648	2011 Water Impr. Adm Fees	34,513.00	35,802.36	35,802.36	-1,289.36	0.00	-1,289.36	0.00
	E50 Sub Totals:	203,246.00	200,032.80	200,032.80	3,213.20	0.00	3,213.20	1.58
	Expense Sub Totals:	203,246.00	200,032.80	200,032.80	3,213.20	0.00	3,213.20	1.58
	Dept 640 Sub Totals:	153,684.49	150,523.51	150,523.51	3,160.98	0.00		
	Fund Revenue Sub Totals:	6,133,708.51	5,871,733.18	5,871,733.18	261,975.33	0.00	261,975.33	4.27
	Fund Expense Sub Totals:	5,987,291.90	4,350,226.52	4,350,226.52	1,637,065.38	0.00	1,637,065.38	27.34
	Fund 500 Sub Totals:	-146,416.61	-1,521,506.66	-1,521,506.66	1,375,090.05	0.00		
	Revenue Totals:	6,133,708.51	5,871,733.18	5,871,733.18	261,975.33	0.00	261,975.33	4.27
	Expense Totals:	5,987,291.90	4,350,226.52	4,350,226.52	1,637,065.38	0.00	1,637,065.38	27.34
	Report Totals:	-146,416.61	-1,521,506.66	-1,521,506.66	1,375,090.05	0.00		

# General Ledger

## Budget Status

User: lforest  
 Printed: 11/21/2022 - 7:10 PM  
 Period: 1 to 12, 2021



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Water/Wastewater							
Dept 500-000	Non-Departmental							
R10	NON-OPERATING REVENUES							
500-000-2590-000	Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R90	TRANSFERS IN							
500-000-3353-000	Transfer fm Water -Rplcmt Rsrv	202,790.00	202,790.00	202,790.00	0.00	0.00	0.00	0.00
500-000-3361-000	Transfer fm WW -Rplcmt Rsrv	91,021.00	91,021.00	91,021.00	0.00	0.00	0.00	0.00
500-000-3363-000	Slip Lining Reserve	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
500-000-3364-000	Trns to Main Replacement	250,000.00	250,000.00	250,000.00	0.00	0.00	0.00	0.00
	R90 Sub Totals:	643,811.00	643,811.00	643,811.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	643,811.00	643,811.00	643,811.00	0.00	0.00	0.00	0.00
E90	TRANSFERS OUT							
500-000-3253-000	Transfer to Water Rplcmt Rsrv	202,790.00	202,790.00	202,790.00	0.00	0.00	0.00	0.00
500-000-3261-000	Transfer to WW Rplcmt Reserve	91,021.00	91,021.00	91,021.00	0.00	0.00	0.00	0.00
500-000-3263-000	Slip Lining Reserve	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
500-000-3264-000	Trns to Main Replacement	250,000.00	250,000.00	250,000.00	0.00	0.00	0.00	0.00
	E90 Sub Totals:	643,811.00	643,811.00	643,811.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	643,811.00	643,811.00	643,811.00	0.00	0.00	0.00	0.00
	Dept 000 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 500-212	2012 A&B COPs							
E50	DEBT SERVICE - INTEREST & FI							
500-212-5920-212	Interest Expense 2012A	5,421.00	3,643.02	3,643.02	1,777.98	0.00	1,777.98	32.80
500-212-5930-212	Admin. Fee 2012 A	1,250.00	1,908.00	1,908.00	-658.00	0.00	-658.00	0.00
	E50 Sub Totals:	6,671.00	5,551.02	5,551.02	1,119.98	0.00	1,119.98	16.79
	Expense Sub Totals:	6,671.00	5,551.02	5,551.02	1,119.98	0.00	1,119.98	16.79

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 212 Sub Totals:	6,671.00	5,551.02	5,551.02	1,119.98	0.00		
Dept 500-500								
E02	DEPRECIATION EXPENSE							
500-500-5990-500	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E02 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 500 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 500-510								
R03	INTER-GOVERNMENTAL							
500-510-4201-510	CARES Act	0.00	108.69	108.69	-108.69	0.00	-108.69	0.00
	R03 Sub Totals:	0.00	108.69	108.69	-108.69	0.00	-108.69	0.00
R04	CHARGES FOR SERVICES							
500-510-3510-510	Penalties/Utility Bills	100,000.00	107,373.27	107,373.27	-7,373.27	0.00	-7,373.27	0.00
500-510-3530-510	Residential Trash Billing	514,758.00	514,757.65	514,757.65	0.35	0.00	0.35	0.00
500-510-3540-510	Service Application Fee	8,000.00	7,890.00	7,890.00	110.00	0.00	110.00	1.38
500-510-3580-510	Trash Tag Sales	500.00	33.99	33.99	466.01	0.00	466.01	93.20
500-510-3600-510	Billing Customers-Water	2,190,000.00	2,285,479.11	2,285,479.11	-95,479.11	0.00	-95,479.11	0.00
500-510-4792-510	Online Surcharge Fees	18,800.00	18,892.99	18,892.99	-92.99	0.00	-92.99	0.00
	R04 Sub Totals:	2,832,058.00	2,934,427.01	2,934,427.01	-102,369.01	0.00	-102,369.01	0.00
R06	REVENUE FROM USE OF ASSET							
500-510-3560-510	Lease Pmt. Tower Space	48,180.00	46,584.81	46,584.81	1,595.19	0.00	1,595.19	3.31
500-510-4700-510	Interest Earned-Water/WW	15,700.00	17,556.08	17,556.08	-1,856.08	0.00	-1,856.08	0.00
	R06 Sub Totals:	63,880.00	64,140.89	64,140.89	-260.89	0.00	-260.89	0.00
R07	OTHER INCOME							
500-510-4800-510	Water Admin Miscellaneous	2,700.00	424.63	424.63	2,275.37	0.00	2,275.37	84.27
	R07 Sub Totals:	2,700.00	424.63	424.63	2,275.37	0.00	2,275.37	84.27
	Revenue Sub Totals:	2,898,638.00	2,999,101.22	2,999,101.22	-100,463.22	0.00	-100,463.22	0.00
E10	PERSONNEL							
500-510-5010-510	Water Admin Salaries	245,440.00	240,373.70	240,373.70	5,066.30	0.00	5,066.30	2.06
500-510-5020-510	Water Admin Overtime	3,000.00	1,681.68	1,681.68	1,318.32	0.00	1,318.32	43.94
500-510-5070-510	Availability Allowance	360.00	0.00	0.00	360.00	0.00	360.00	100.00
500-510-5170-510	Water Admin Social Security	19,006.00	17,858.15	17,858.15	1,147.85	0.00	1,147.85	6.04
500-510-5180-510	Water Admin Retirement	7,951.00	7,787.08	7,787.08	163.92	0.00	163.92	2.06
500-510-5185-510	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-510-5190-510	Water Admin Health Insurance	42,662.00	40,077.78	40,077.78	2,584.22	0.00	2,584.22	6.06
500-510-5210-510	Water Admin Workers Comp.	12,200.00	11,139.26	11,139.26	1,060.74	0.00	1,060.74	8.69
500-510-5360-510	Water Admin Member/Train/Trvl	5,000.00	1,633.00	1,633.00	3,367.00	0.00	3,367.00	67.34
	E10 Sub Totals:	335,619.00	320,550.65	320,550.65	15,068.35	0.00	15,068.35	4.49
E20	OPERATING COSTS							
500-510-5260-510	Water Admin Prof. Services	100,000.00	73,993.13	73,993.13	26,006.87	0.00	26,006.87	26.01
500-510-5270-510	Water Admin Credit Card Fees	37,600.00	37,130.75	37,130.75	469.25	0.00	469.25	1.25
500-510-5273-510	Collection Agency Charges	2,800.00	2,788.07	2,788.07	11.93	0.00	11.93	0.43
500-510-5300-510	Water Admin Insurance & Bonds	600.00	125.00	125.00	475.00	0.00	475.00	79.17
500-510-5330-510	Water Admin Equipment Maint.	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
500-510-5590-510	Water Admin General Supplies	57,000.00	38,543.72	38,543.72	18,456.28	0.00	18,456.28	32.38
500-510-5700-510	Water Admin Comp., Software	3,000.00	1,370.88	1,370.88	1,629.12	0.00	1,629.12	54.30
500-510-6250-510	Water Admin Trash Tag Expenses	475.00	0.00	0.00	475.00	0.00	475.00	100.00
500-510-6260-510	Trash Service Paid	486,769.00	486,768.35	486,768.35	0.65	0.00	0.65	0.00
500-510-6350-510	Water Admin Phones	4,800.00	4,800.00	4,800.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	694,044.00	645,519.90	645,519.90	48,524.10	0.00	48,524.10	6.99
E30	CAPITAL OUTLAY							
500-510-5790-510	Water Admin Capital Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,029,663.00	966,070.55	966,070.55	63,592.45	0.00	63,592.45	6.18
	Dept 510 Sub Totals:	-1,868,975.00	-2,033,030.67	-2,033,030.67	164,055.67	0.00		
Dept 500-530								
R03	INTER-GOVERNMENTAL							
500-530-4660-530	FEMA Revenues	0.00	4,607.80	4,607.80	-4,607.80	0.00	-4,607.80	0.00
	R03 Sub Totals:	0.00	4,607.80	4,607.80	-4,607.80	0.00	-4,607.80	0.00
R04	CHARGES FOR SERVICES							
500-530-3500-531	Meter Fee	130,000.00	128,858.57	128,858.57	1,141.43	0.00	1,141.43	0.88
500-530-3610-531	Water Taps	118,000.00	124,991.72	124,991.72	-6,991.72	0.00	-6,991.72	0.00
	R04 Sub Totals:	248,000.00	253,850.29	253,850.29	-5,850.29	0.00	-5,850.29	0.00
R06	REVENUE FROM USE OF ASSET							
500-530-4760-530	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-4820-530	Sale of Property	0.00	2,034.00	2,034.00	-2,034.00	0.00	-2,034.00	0.00
	R06 Sub Totals:	0.00	2,034.00	2,034.00	-2,034.00	0.00	-2,034.00	0.00
R07	OTHER INCOME							
500-530-4800-530	D&M Miscellaneous	0.00	739.30	739.30	-739.30	0.00	-739.30	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-530-4800-531	Meter Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R07 Sub Totals:	0.00	739.30	739.30	-739.30	0.00	-739.30	0.00
	Revenue Sub Totals:	248,000.00	261,231.39	261,231.39	-13,231.39	0.00	-13,231.39	0.00
E02	DEPRECIATION EXPENSE							
500-530-5990-530	Depreciation	239,000.00	0.00	0.00	239,000.00	0.00	239,000.00	100.00
	E02 Sub Totals:	239,000.00	0.00	0.00	239,000.00	0.00	239,000.00	100.00
E10	PERSONNEL							
500-530-5010-530	Water Distribution Salaries	308,745.00	279,712.96	279,712.96	29,032.04	0.00	29,032.04	9.40
500-530-5010-531	Meter Read/Mtnce. Salaries	100,917.00	98,167.91	98,167.91	2,749.09	0.00	2,749.09	2.72
500-530-5020-530	Water Distribution Overtime	21,500.00	20,676.54	20,676.54	823.46	0.00	823.46	3.83
500-530-5020-531	Meter Reading Overtime	8,000.00	7,054.42	7,054.42	945.58	0.00	945.58	11.82
500-530-5070-530	Availability Allowance	1,440.00	1,320.00	1,320.00	120.00	0.00	120.00	8.33
500-530-5070-531	Availability Allowance	1,080.00	1,080.00	1,080.00	0.00	0.00	0.00	0.00
500-530-5170-530	Water Distribution Soc'l Sec.	24,920.00	22,877.40	22,877.40	2,042.60	0.00	2,042.60	8.20
500-530-5170-531	Meter Program Social Security	8,333.00	7,911.29	7,911.29	421.71	0.00	421.71	5.06
500-530-5180-530	Water Distribution Retirement	10,424.00	9,171.04	9,171.04	1,252.96	0.00	1,252.96	12.02
500-530-5180-531	Meter Program Retirement	3,486.00	3,385.80	3,385.80	100.20	0.00	100.20	2.87
500-530-5185-530	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-5190-530	Water Distribution Health Ins.	66,775.00	58,713.18	58,713.18	8,061.82	0.00	8,061.82	12.07
500-530-5190-531	Meter Prog Health Insurance	22,259.00	21,197.52	21,197.52	1,061.48	0.00	1,061.48	4.77
500-530-5210-530	Water Distribution Work Comp	15,996.00	13,601.35	13,601.35	2,394.65	0.00	2,394.65	14.97
500-530-5210-531	Meter Program Workers Comp.	5,349.00	4,910.81	4,910.81	438.19	0.00	438.19	8.19
500-530-5360-530	Water Distrib. Mem/Train/Trvl	4,000.00	1,216.00	1,216.00	2,784.00	0.00	2,784.00	69.60
500-530-5380-530	Water Distribution Uniforms	6,000.00	5,291.47	5,291.47	708.53	0.00	708.53	11.81
500-530-5380-531	Meter Program Uniforms	2,800.00	1,903.63	1,903.63	896.37	0.00	896.37	32.01
	E10 Sub Totals:	612,024.00	558,191.32	558,191.32	53,832.68	0.00	53,832.68	8.80
E20	OPERATING COSTS							
500-530-5260-530	Water Distribution Prof. Svcs	46,570.00	13,704.58	13,704.58	32,865.42	0.00	32,865.42	70.57
500-530-5280-530	Central Dispatch	461.00	192.20	192.20	268.80	0.00	268.80	58.31
500-530-5300-530	Water Distribution Ins & Bonds	15,835.00	15,901.20	15,901.20	-66.20	0.00	-66.20	0.00
500-530-5300-531	Meter Program Insurance & Bond	599.00	599.00	599.00	0.00	0.00	0.00	0.00
500-530-5320-530	Water Distrib. Facility Maint	94,000.00	85,078.40	85,078.40	8,921.60	0.00	8,921.60	9.49
500-530-5330-530	Water Distribution Equip Maint	40,000.00	37,545.31	37,545.31	2,454.69	0.00	2,454.69	6.14
500-530-5330-531	Meter Program Equipment Maint.	6,000.00	5,691.14	5,691.14	308.86	0.00	308.86	5.15
500-530-5530-530	Water Distribution Fuels	30,000.00	17,413.90	17,413.90	12,586.10	0.00	12,586.10	41.95
500-530-5530-531	Meter Program Fuels/Lubricants	7,036.00	7,035.56	7,035.56	0.44	0.00	0.44	0.01
500-530-5590-530	Water Distrib. Gen Supplies	4,000.00	2,981.11	2,981.11	1,018.89	0.00	1,018.89	25.47
500-530-5590-531	Meter Program General Supplies	1,500.00	1,376.72	1,376.72	123.28	0.00	123.28	8.22
500-530-5620-530	Water Distribution Line Repair	110,000.00	57,088.14	57,088.14	52,911.86	0.00	52,911.86	48.10
500-530-5650-531	Meter Program Meter Sets	85,000.00	75,043.26	75,043.26	9,956.74	0.00	9,956.74	11.71

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-530-5700-530	Water Distrib. Comp., Software	3,400.00	288.97	288.97	3,111.03	0.00	3,111.03	91.50
500-530-5700-531	Meter Reading Comp/Software	1,070.00	772.96	772.96	297.04	0.00	297.04	27.76
500-530-6190-530	COVID Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-6190-531	COVID Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-6300-530	Water Distribution Electricity	5,625.00	5,650.29	5,650.29	-25.29	0.00	-25.29	0.00
500-530-6310-530	Water Distrib. Heating Fuels	2,000.00	1,892.26	1,892.26	107.74	0.00	107.74	5.39
500-530-6350-530	Water Dist Telephones	6,000.00	4,904.65	4,904.65	1,095.35	0.00	1,095.35	18.26
500-530-6390-530	Water Distribution Minor Equip	6,000.00	3,269.64	3,269.64	2,730.36	0.00	2,730.36	45.51
	E20 Sub Totals:	465,096.00	336,429.29	336,429.29	128,666.71	0.00	128,666.71	27.66
E30	CAPITAL OUTLAY							
500-530-5660-531	Meter Replacement Program	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
500-530-5780-530	D&M Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-5790-530	Water Dist Capital Purchases	103,000.00	74,743.92	74,743.92	28,256.08	0.00	28,256.08	27.43
500-530-5790-531	Meter Program Capital Equip	450,000.00	85,540.50	85,540.50	364,459.50	0.00	364,459.50	80.99
500-530-6380-530	Lease Purchase Payments	7,227.00	7,197.19	7,197.19	29.81	0.00	29.81	0.41
500-530-8200-530	PW Facility-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	580,227.00	167,481.61	167,481.61	412,745.39	0.00	412,745.39	71.14
E50	DEBT SERVICE - INTEREST & FI							
500-530-5920-596	2011 DNR SRF Interest Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E50 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,896,347.00	1,062,102.22	1,062,102.22	834,244.78	0.00	834,244.78	43.99
	Dept 530 Sub Totals:	1,648,347.00	800,870.83	800,870.83	847,476.17	0.00		
Dept 500-610								
R03	INTER-GOVERNMENTAL							
500-610-4200-520	Grant Revenue	353,223.00	353,223.00	353,223.00	0.00	0.00	0.00	0.00
500-610-4205-610	MIRMA Grant	11,250.00	0.00	0.00	11,250.00	0.00	11,250.00	100.00
	R03 Sub Totals:	364,473.00	353,223.00	353,223.00	11,250.00	0.00	11,250.00	3.09
R04	CHARGES FOR SERVICES							
500-610-3520-610	Pretreatment/Surcharge WW	325,000.00	82,497.75	82,497.75	242,502.25	0.00	242,502.25	74.62
500-610-3590-610	Billings to Customers WW	2,200,000.00	2,130,726.99	2,130,726.99	69,273.01	0.00	69,273.01	3.15
500-610-3610-610	Sewer Saddle Charges	0.00	1,525.00	1,525.00	-1,525.00	0.00	-1,525.00	0.00
	R04 Sub Totals:	2,525,000.00	2,214,749.74	2,214,749.74	310,250.26	0.00	310,250.26	12.29
R06	REVENUE FROM USE OF ASSET							
500-610-4760-520	Filtration Insurance Claims	0.00	5,193.63	5,193.63	-5,193.63	0.00	-5,193.63	0.00
500-610-4760-610	Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-4820-610	Wastewater Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R06 Sub Totals:	0.00	5,193.63	5,193.63	-5,193.63	0.00	-5,193.63	0.00
R07	OTHER INCOME							
500-610-4800-520	Filtration Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-4800-610	Wastewater Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R07 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	2,889,473.00	2,573,166.37	2,573,166.37	316,306.63	0.00	316,306.63	10.95
E02	DEPRECIATION EXPENSE							
500-610-5990-610	Depreciation	600,000.00	0.00	0.00	600,000.00	0.00	600,000.00	100.00
	E02 Sub Totals:	600,000.00	0.00	0.00	600,000.00	0.00	600,000.00	100.00
E10	PERSONNEL							
500-610-5010-610	Wastewater Salaries	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
500-610-5020-610	Wastewater Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5070-610	Availability Allowance	360.00	0.00	0.00	360.00	0.00	360.00	100.00
500-610-5170-610	Wastewater Social Security	3,825.00	0.00	0.00	3,825.00	0.00	3,825.00	100.00
500-610-5180-610	Wastewater Retirement	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	100.00
500-610-5185-520	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5185-610	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5190-610	Wastewater Health Insurance	7,420.00	0.00	0.00	7,420.00	0.00	7,420.00	100.00
500-610-5210-610	Wastewater Workers Comp.	2,456.00	0.00	0.00	2,456.00	0.00	2,456.00	100.00
	E10 Sub Totals:	65,661.00	0.00	0.00	65,661.00	0.00	65,661.00	100.00
E20	OPERATING COSTS							
500-610-5250-610	Wastewater Rent Expense	9,700.00	9,700.00	9,700.00	0.00	0.00	0.00	0.00
500-610-5260-520	Water Plant Prof. Services	25,000.00	2,282.55	2,282.55	22,717.45	0.00	22,717.45	90.87
500-610-5260-610	Wastewater Prof. Services	78,770.00	30,054.56	30,054.56	48,715.44	0.00	48,715.44	61.85
500-610-5300-520	Water Plant Insurance & Bonds	66,854.00	66,853.57	66,853.57	0.43	0.00	0.43	0.00
500-610-5300-610	Wastewater Insurance & Bonds	11,004.00	11,293.99	11,293.99	-289.99	0.00	-289.99	0.00
500-610-5320-520	Water Plant Facility Maint.	2,600.00	2,528.00	2,528.00	72.00	0.00	72.00	2.77
500-610-5320-610	Wastewater Facility Maint.	20,000.00	5,076.51	5,076.51	14,923.49	0.00	14,923.49	74.62
500-610-5330-520	Water Plant Equipment Maint.	11,901.00	11,900.20	11,900.20	0.80	0.00	0.80	0.01
500-610-5330-610	Wastewater Equipment Maint.	30,000.00	24,642.84	24,642.84	5,357.16	0.00	5,357.16	17.86
500-610-5530-520	Water Plant Fuels/Lubricants	500.00	0.00	0.00	500.00	0.00	500.00	100.00
500-610-5530-610	Wastewater Fuels/Lubricants	500.00	103.18	103.18	396.82	0.00	396.82	79.36
500-610-5590-520	Water Plant General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5590-610	Wastewater General Supplies	500.00	156.65	156.65	343.35	0.00	343.35	68.67
500-610-5620-610	Wastewater Line Repair	3,000.00	1,768.74	1,768.74	1,231.26	0.00	1,231.26	41.04
500-610-5700-520	Filtration Comp., Software	760.00	0.00	0.00	760.00	0.00	760.00	100.00
500-610-5700-610	Wastewater Comp., Software	760.00	0.00	0.00	760.00	0.00	760.00	100.00
500-610-5800-520	Alliance Contract	372,659.00	367,742.99	367,742.99	4,916.01	0.00	4,916.01	1.32
500-610-5800-610	Alliance Contract	723,398.00	713,854.01	713,854.01	9,543.99	0.00	9,543.99	1.32

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-610-6300-520	Filtration Electricity	320,000.00	307,388.25	307,388.25	12,611.75	0.00	12,611.75	3.94
500-610-6300-610	Wastewater Electricity	240,000.00	229,809.77	229,809.77	10,190.23	0.00	10,190.23	4.25
500-610-6310-520	Filtration Heating Fuels	6,100.00	5,221.66	5,221.66	878.34	0.00	878.34	14.40
500-610-6310-610	Wastewater Heating Fuels	4,000.00	3,747.84	3,747.84	252.16	0.00	252.16	6.30
500-610-6350-520	Filtration Phones	11,000.00	9,904.50	9,904.50	1,095.50	0.00	1,095.50	9.96
500-610-6350-610	Wastewater Phones	11,000.00	9,176.05	9,176.05	1,823.95	0.00	1,823.95	16.58
500-610-6390-610	Wastewater Minor Equipment	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	100.00
	E20 Sub Totals:	1,954,806.00	1,813,205.86	1,813,205.86	141,600.14	0.00	141,600.14	7.24
E30	CAPITAL OUTLAY							
500-610-5780-520	Filtration Cap. Vehicles	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	100.00
500-610-5780-610	WW Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5790-520	Filtration Capital- Other	264,116.00	67,811.84	67,811.84	196,304.16	0.00	196,304.16	74.32
500-610-5790-610	WW Capital Equipment	230,000.00	0.00	0.00	230,000.00	0.00	230,000.00	100.00
500-610-5810-619	WW Line Capital Improvemt	300,000.00	13,143.73	13,143.73	286,856.27	0.00	286,856.27	95.62
	E30 Sub Totals:	822,616.00	80,955.57	80,955.57	741,660.43	0.00	741,660.43	90.16
	Expense Sub Totals:	3,443,083.00	1,894,161.43	1,894,161.43	1,548,921.57	0.00	1,548,921.57	44.99
	Dept 610 Sub Totals:	553,610.00	-679,004.94	-679,004.94	1,232,614.94	0.00		
Dept 500-640								
R90	TRANSFERS IN							
500-640-3990-641	Transfer for TIF 2012	51,300.00	51,299.27	51,299.27	0.73	0.00	0.73	0.00
	R90 Sub Totals:	51,300.00	51,299.27	51,299.27	0.73	0.00	0.73	0.00
	Revenue Sub Totals:	51,300.00	51,299.27	51,299.27	0.73	0.00	0.73	0.00
E02	DEPRECIATION EXPENSE							
500-640-5980-640	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E02 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E50	DEBT SERVICE - INTEREST & FI							
500-640-5920-646	Interest on 2009B	44,249.00	44,234.26	44,234.26	14.74	0.00	14.74	0.03
500-640-5920-648	2011 Water Impr Interest Exp.	93,975.00	93,225.47	93,225.47	749.53	0.00	749.53	0.80
500-640-5930-645	Other Debt Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-640-5930-646	Paying Agent Fee - 2009B	18,000.00	16,101.01	16,101.01	1,898.99	0.00	1,898.99	10.55
500-640-5930-648	2011 Water Impr. Adm Fees	38,000.00	33,419.26	33,419.26	4,580.74	0.00	4,580.74	12.05
	E50 Sub Totals:	194,224.00	186,980.00	186,980.00	7,244.00	0.00	7,244.00	3.73
	Expense Sub Totals:	194,224.00	186,980.00	186,980.00	7,244.00	0.00	7,244.00	3.73

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 640 Sub Totals:	142,924.00	135,680.73	135,680.73	7,243.27	0.00		
	Fund Revenue Sub Totals:	6,731,222.00	6,528,609.25	6,528,609.25	202,612.75	0.00	202,612.75	3.01
	Fund Expense Sub Totals:	7,213,799.00	4,758,676.22	4,758,676.22	2,455,122.78	0.00	2,455,122.78	34.03
	Fund 500 Sub Totals:	482,577.00	-1,769,933.03	-1,769,933.03	2,252,510.03	0.00		
	Revenue Totals:	6,731,222.00	6,528,609.25	6,528,609.25	202,612.75	0.00	202,612.75	3.01
	Expense Totals:	7,213,799.00	4,758,676.22	4,758,676.22	2,455,122.78	0.00	2,455,122.78	34.03
	Report Totals:	482,577.00	-1,769,933.03	-1,769,933.03	2,252,510.03	0.00		

# General Ledger

## Budget Status

User: lforest  
 Printed: 11/21/2022 - 7:07 PM  
 Period: 1 to 12, 2022



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 500	Water/Wastewater							
Dept 500-000	Non-Departmental							
R10	NON-OPERATING REVENUES							
500-000-2590-000	Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R90	TRANSFERS IN							
500-000-3306-000	Transfer fm ARPA	0.00	68,087.80	68,087.80	-68,087.80	0.00	-68,087.80	0.00
500-000-3353-000	Transfer fm Water -Rplcmt Rsrv	202,790.00	202,788.00	202,788.00	2.00	0.00	2.00	0.00
500-000-3361-000	Transfer fm WW -Rplcmt Rsrv	91,021.00	91,020.00	91,020.00	1.00	0.00	1.00	0.00
500-000-3363-000	Slip Lining Reserve	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00
500-000-3364-000	Trns to Main Replacement	250,000.00	249,996.00	249,996.00	4.00	0.00	4.00	0.00
	R90 Sub Totals:	693,811.00	761,891.80	761,891.80	-68,080.80	0.00	-68,080.80	0.00
	Revenue Sub Totals:	693,811.00	761,891.80	761,891.80	-68,080.80	0.00	-68,080.80	0.00
E90	TRANSFERS OUT							
500-000-3253-000	Transfer to Water Rplcmt Resrv	202,790.00	202,788.00	202,788.00	2.00	0.00	2.00	0.00
500-000-3261-000	Transfer to WW Rplcmt Reserve	91,021.00	91,020.00	91,020.00	1.00	0.00	1.00	0.00
500-000-3263-000	Slip Lining Reserve	150,000.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00
500-000-3264-000	Trns to Main Replacement	250,000.00	249,996.00	249,996.00	4.00	0.00	4.00	0.00
	E90 Sub Totals:	693,811.00	693,804.00	693,804.00	7.00	0.00	7.00	0.00
	Expense Sub Totals:	693,811.00	693,804.00	693,804.00	7.00	0.00	7.00	0.00
	Dept 000 Sub Totals:	0.00	-68,087.80	-68,087.80	68,087.80	0.00		
Dept 500-212	2012 A&B COPs							
E50	DEBT SERVICE - INTEREST & FI							
500-212-5920-212	Interest Expense 2012A	3,810.68	3,810.68	3,810.68	0.00	0.00	0.00	0.00
500-212-5930-212	Admin. Fee 2012 A	2,000.00	2,048.24	2,048.24	-48.24	0.00	-48.24	0.00
	E50 Sub Totals:	5,810.68	5,858.92	5,858.92	-48.24	0.00	-48.24	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	5,810.68	5,858.92	5,858.92	-48.24	0.00	-48.24	0.00
	Dept 212 Sub Totals:	5,810.68	5,858.92	5,858.92	-48.24	0.00		
Dept 500-500 E02 500-500-5990-500	DEPRECIATION EXPENSE Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E02 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 500 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 500-510 R04	CHARGES FOR SERVICES Penalties/Utility Bills	110,000.00	105,699.57	105,699.57	4,300.43	0.00	4,300.43	3.91
500-510-3510-510	Residential Trash Billing	525,600.00	578,945.86	578,945.86	-53,345.86	0.00	-53,345.86	0.00
500-510-3540-510	Service Application Fee	8,500.00	7,890.00	7,890.00	610.00	0.00	610.00	7.18
500-510-3580-510	Trash Tag Sales	0.00	-37.08	-37.08	37.08	0.00	37.08	0.00
500-510-3600-510	Billing Customers-Water	2,200,000.00	2,285,316.77	2,285,316.77	-85,316.77	0.00	-85,316.77	0.00
500-510-4792-510	Online Surcharge Fees	3,000.00	4,999.69	4,999.69	-1,999.69	0.00	-1,999.69	0.00
	R04 Sub Totals:	2,847,100.00	2,982,814.81	2,982,814.81	-135,714.81	0.00	-135,714.81	0.00
R06	REVENUE FROM USE OF ASSET Lease Pmt. Tower Space	48,630.00	50,440.53	50,440.53	-1,810.53	0.00	-1,810.53	0.00
500-510-3560-510	Interest Earned-Water/WW	14,000.00	19,819.59	19,819.59	-5,819.59	0.00	-5,819.59	0.00
500-510-4760-510	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	62,630.00	70,260.12	70,260.12	-7,630.12	0.00	-7,630.12	0.00
R07	OTHER INCOME Water Admin Miscellaneous	0.00	1,450.95	1,450.95	-1,450.95	0.00	-1,450.95	0.00
500-510-4800-510								
	R07 Sub Totals:	0.00	1,450.95	1,450.95	-1,450.95	0.00	-1,450.95	0.00
	Revenue Sub Totals:	2,909,730.00	3,054,525.88	3,054,525.88	-144,795.88	0.00	-144,795.88	0.00
E10	PERSONNEL Water Admin Salaries	285,648.00	259,258.14	259,258.14	26,389.86	0.00	26,389.86	9.24
500-510-5010-510	Water Admin Overtime	3,000.00	3,923.21	3,923.21	-923.21	0.00	-923.21	0.00
500-510-5020-510	Water Admin Social Security	22,082.00	19,232.33	19,232.33	2,849.67	0.00	2,849.67	12.90
500-510-5170-510	Water Admin Retirement	12,124.00	8,929.90	8,929.90	3,194.10	0.00	3,194.10	26.35
500-510-5180-510	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-510-5185-510	Water Admin Health Insurance	49,094.00	41,896.54	41,896.54	7,197.46	0.00	7,197.46	14.66
500-510-5190-510	Water Admin Workers Comp.	12,643.00	12,642.72	12,642.72	0.28	0.00	0.28	0.00
500-510-5210-510								

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-510-5360-510	Water Admin Member/Train/Trvl	5,185.00	3,541.50	3,541.50	1,643.50	0.00	1,643.50	31.70
	E10 Sub Totals:	389,776.00	349,424.34	349,424.34	40,351.66	0.00	40,351.66	10.35
E20	OPERATING COSTS							
500-510-5260-510	Water Admin Prof. Services	87,300.00	72,061.25	72,061.25	15,238.75	0.00	15,238.75	17.46
500-510-5270-510	Water Admin Credit Card Fees	38,000.00	40,280.72	40,280.72	-2,280.72	0.00	-2,280.72	0.00
500-510-5273-510	Collection Agency Charges	3,000.00	1,630.08	1,630.08	1,369.92	0.00	1,369.92	45.66
500-510-5300-510	Water Admin Insurance & Bonds	600.00	200.00	200.00	400.00	0.00	400.00	66.67
500-510-5330-510	Water Admin Equipment Maint.	1,000.00	415.93	415.93	584.07	0.00	584.07	58.41
500-510-5590-510	Water Admin General Supplies	55,000.00	41,118.32	41,118.32	13,881.68	0.00	13,881.68	25.24
500-510-5700-510	Water Admin Comp., Software	1,000.00	294.36	294.36	705.64	0.00	705.64	70.56
500-510-6260-510	Trash Service Paid	499,320.00	542,391.02	542,391.02	-43,071.02	0.00	-43,071.02	0.00
500-510-6350-510	Water Admin Phones	4,800.00	4,800.00	4,800.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	690,020.00	703,191.68	703,191.68	-13,171.68	0.00	-13,171.68	0.00
E30	CAPITAL OUTLAY							
500-510-5790-510	Water Admin Capital Purchase	0.00	55,880.80	55,880.80	-55,880.80	0.00	-55,880.80	0.00
	E30 Sub Totals:	0.00	55,880.80	55,880.80	-55,880.80	0.00	-55,880.80	0.00
	Expense Sub Totals:	1,079,796.00	1,108,496.82	1,108,496.82	-28,700.82	0.00	-28,700.82	0.00
	Dept 510 Sub Totals:	-1,829,934.00	-1,946,029.06	-1,946,029.06	116,095.06	0.00		
Dept 500-530								
R03	INTER-GOVERNMENTAL							
500-530-4200-530	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R03 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R04	CHARGES FOR SERVICES							
500-530-3500-531	Meter Fee	130,000.00	132,677.79	132,677.79	-2,677.79	0.00	-2,677.79	0.00
500-530-3610-531	Water Taps	45,000.00	37,960.12	37,960.12	7,039.88	0.00	7,039.88	15.64
	R04 Sub Totals:	175,000.00	170,637.91	170,637.91	4,362.09	0.00	4,362.09	2.49
R06	REVENUE FROM USE OF ASSET							
500-530-4760-530	Insurance Proceeds	2,477.00	2,477.00	2,477.00	0.00	0.00	0.00	0.00
500-530-4820-530	Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	2,477.00	2,477.00	2,477.00	0.00	0.00	0.00	0.00
R07	OTHER INCOME							
500-530-4800-530	D&M Miscellaneous	0.00	1,023.20	1,023.20	-1,023.20	0.00	-1,023.20	0.00
500-530-4800-531	Meter Misc. Revenue	0.00	-5.40	-5.40	5.40	0.00	5.40	0.00
	R07 Sub Totals:	0.00	1,017.80	1,017.80	-1,017.80	0.00	-1,017.80	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	177,477.00	174,132.71	174,132.71	3,344.29	0.00	3,344.29	1.88
E02	DEPRECIATION EXPENSE							
500-530-5990-530	Depreciation	220,000.00	0.00	0.00	220,000.00	0.00	220,000.00	100.00
	E02 Sub Totals:	220,000.00	0.00	0.00	220,000.00	0.00	220,000.00	100.00
E10	PERSONNEL							
500-530-5010-530	Water Distribution Salaries	318,103.00	298,846.28	298,846.28	19,256.72	0.00	19,256.72	6.05
500-530-5010-531	Meter Read/Mtnce. Salaries	104,956.00	100,928.39	100,928.39	4,027.61	0.00	4,027.61	3.84
500-530-5020-530	Water Distribution Overtime	19,000.00	16,357.53	16,357.53	2,642.47	0.00	2,642.47	13.91
500-530-5020-531	Meter Reading Overtime	8,000.00	5,082.06	5,082.06	2,917.94	0.00	2,917.94	36.47
500-530-5070-530	Availability Allowance	1,800.00	1,080.00	1,080.00	720.00	0.00	720.00	40.00
500-530-5070-531	Availability Allowance	1,080.00	1,080.00	1,080.00	0.00	0.00	0.00	0.00
500-530-5170-530	Water Distribution Soc'l Sec.	25,789.00	23,439.69	23,439.69	2,349.31	0.00	2,349.31	9.11
500-530-5170-531	Meter Program Social Security	8,642.00	7,911.76	7,911.76	730.24	0.00	730.24	8.45
500-530-5180-530	Water Distribution Retirement	14,159.00	11,549.49	11,549.49	2,609.51	0.00	2,609.51	18.43
500-530-5180-531	Meter Program Retirement	4,745.00	4,479.08	4,479.08	265.92	0.00	265.92	5.60
500-530-5185-530	Pension Expense	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	100.00
500-530-5190-530	Water Distribution Health Ins.	67,976.00	61,193.88	61,193.88	6,782.12	0.00	6,782.12	9.98
500-530-5190-531	Meter Prog Health Insurance	22,659.00	21,597.84	21,597.84	1,061.16	0.00	1,061.16	4.68
500-530-5210-530	Water Distribution Work Comp	14,766.00	14,765.50	14,765.50	0.50	0.00	0.50	0.00
500-530-5210-531	Meter Program Workers Comp.	4,948.00	4,947.04	4,947.04	0.96	0.00	0.96	0.02
500-530-5360-530	Water Distrib. Mem/Train/Trvl	5,000.00	243.25	243.25	4,756.75	0.00	4,756.75	95.14
500-530-5380-530	Water Distribution Uniforms	5,900.00	4,120.66	4,120.66	1,779.34	0.00	1,779.34	30.16
500-530-5380-531	Meter Program Uniforms	2,200.00	1,062.14	1,062.14	1,137.86	0.00	1,137.86	51.72
	E10 Sub Totals:	669,723.00	578,684.59	578,684.59	91,038.41	0.00	91,038.41	13.59
E20	OPERATING COSTS							
500-530-5260-530	Water Distribution Prof. Svcs	32,900.00	13,977.55	13,977.55	18,922.45	0.00	18,922.45	57.52
500-530-5300-530	Water Distribution Ins & Bonds	17,000.00	16,999.94	16,999.94	0.06	0.00	0.06	0.00
500-530-5300-531	Meter Program Insurance & Bond	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
500-530-5320-530	Water Distrib. Facility Maint	94,000.00	85,836.19	85,836.19	8,163.81	0.00	8,163.81	8.68
500-530-5330-530	Water Distribution Equip Maint	40,000.00	24,535.39	24,535.39	15,464.61	0.00	15,464.61	38.66
500-530-5330-531	Meter Program Equipment Maint.	25,000.00	1,988.45	1,988.45	23,011.55	0.00	23,011.55	92.05
500-530-5530-530	Water Distribution Fuels	25,000.00	30,420.29	30,420.29	-5,420.29	0.00	-5,420.29	0.00
500-530-5530-531	Meter Program Fuels/Lubricants	7,000.00	6,908.84	6,908.84	91.16	0.00	91.16	1.30
500-530-5590-530	Water Distrib. Gen Supplies	4,000.00	2,815.45	2,815.45	1,184.55	0.00	1,184.55	29.61
500-530-5590-531	Meter Program General Supplies	1,500.00	374.32	374.32	1,125.68	0.00	1,125.68	75.05
500-530-5620-530	Water Distribution Line Repair	80,000.00	61,258.76	61,258.76	18,741.24	0.00	18,741.24	23.43
500-530-5650-531	Meter Program Meter Sets	55,000.00	44,170.48	44,170.48	10,829.52	0.00	10,829.52	19.69
500-530-5700-530	Water Distrib. Comp., Software	3,400.00	866.24	866.24	2,533.76	0.00	2,533.76	74.52
500-530-5700-531	Meter Reading Comp/Software	688.63	1,124.86	1,124.86	-436.23	0.00	-436.23	0.00
500-530-6300-530	Water Distribution Electricity	5,625.00	6,318.89	6,318.89	-693.89	0.00	-693.89	0.00
500-530-6310-530	Water Distrib. Heating Fuels	2,000.00	2,489.90	2,489.90	-489.90	0.00	-489.90	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-530-6350-530	Water Dist Telephones	4,980.00	5,679.41	5,679.41	-699.41	0.00	-699.41	0.00
500-530-6390-530	Water Distribution Minor Equip	6,000.00	5,342.01	5,342.01	657.99	0.00	657.99	10.97
	E20 Sub Totals:	405,093.63	311,106.97	311,106.97	93,986.66	0.00	93,986.66	23.20
E30	CAPITAL OUTLAY							
500-530-5660-531	Meter Replacement Program	19,950.00	19,950.00	19,950.00	0.00	0.00	0.00	0.00
500-530-5780-530	D&M Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-530-5790-530	Water Dist Capital Purchases	108,500.00	120,956.82	120,956.82	-12,456.82	0.00	-12,456.82	0.00
500-530-5790-531	Meter Program Capital Equip	364,460.00	203,589.50	203,589.50	160,870.50	0.00	160,870.50	44.14
500-530-6380-530	Lease Purchase Payments	7,227.00	7,197.19	7,197.19	29.81	0.00	29.81	0.41
500-530-8200-530	PW Facility-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	500,137.00	351,693.51	351,693.51	148,443.49	0.00	148,443.49	29.68
E50	DEBT SERVICE - INTEREST & FI							
500-530-5920-596	2011 DNR SRF Interest Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E50 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	1,794,953.63	1,241,485.07	1,241,485.07	553,468.56	0.00	553,468.56	30.83
	Dept 530 Sub Totals:	1,617,476.63	1,067,352.36	1,067,352.36	550,124.27	0.00		
Dept 500-610 R03	INTER-GOVERNMENTAL							
500-610-4200-520	Grant Revenue	700,000.00	0.00	0.00	700,000.00	0.00	700,000.00	100.00
500-610-4205-610	MIRMA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R03 Sub Totals:	700,000.00	0.00	0.00	700,000.00	0.00	700,000.00	100.00
R04	CHARGES FOR SERVICES							
500-610-3520-610	Pretreatment/Surcharge WW	80,000.00	83,283.43	83,283.43	-3,283.43	0.00	-3,283.43	0.00
500-610-3590-610	Billings to Customers WW	2,132,000.00	2,160,412.45	2,160,412.45	-28,412.45	0.00	-28,412.45	0.00
500-610-3610-610	Sewer Saddle Charges	2,000.00	2,445.00	2,445.00	-445.00	0.00	-445.00	0.00
	R04 Sub Totals:	2,214,000.00	2,246,140.88	2,246,140.88	-32,140.88	0.00	-32,140.88	0.00
R06	REVENUE FROM USE OF ASSET							
500-610-4760-520	Filtration Insurance Claims	0.00	4,830.36	4,830.36	-4,830.36	0.00	-4,830.36	0.00
500-610-4760-610	Insurance Claims	0.00	2,407.26	2,407.26	-2,407.26	0.00	-2,407.26	0.00
500-610-4820-610	Wastewater Sale of Property	15,900.00	15,900.00	15,900.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	15,900.00	23,137.62	23,137.62	-7,237.62	0.00	-7,237.62	0.00
R07	OTHER INCOME							
500-610-4800-520	Filtration Miscellaneous	27,955.25	27,955.25	27,955.25	0.00	0.00	0.00	0.00
500-610-4800-610	Wastewater Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R07 Sub Totals:	27,955.25	27,955.25	27,955.25	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	2,957,855.25	2,297,233.75	2,297,233.75	660,621.50	0.00	660,621.50	22.33
E02	DEPRECIATION EXPENSE							
500-610-5990-610	Depreciation	600,000.00	0.00	0.00	600,000.00	0.00	600,000.00	100.00
	E02 Sub Totals:	600,000.00	0.00	0.00	600,000.00	0.00	600,000.00	100.00
E10	PERSONNEL							
500-610-5185-520	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5185-610	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E20	OPERATING COSTS							
500-610-5250-610	Wastewater Rent Expense	9,700.00	8,892.07	8,892.07	807.93	0.00	807.93	8.33
500-610-5260-520	Water Plant Prof. Services	31,780.00	2,266.05	2,266.05	29,513.95	0.00	29,513.95	92.87
500-610-5260-610	Wastewater Prof. Services	71,600.00	39,317.88	39,317.88	32,282.12	0.00	32,282.12	45.09
500-610-5300-520	Water Plant Insurance & Bonds	70,000.00	69,999.54	69,999.54	0.46	0.00	0.46	0.00
500-610-5300-610	Wastewater Insurance & Bonds	12,000.00	11,999.51	11,999.51	0.49	0.00	0.49	0.00
500-610-5320-520	Water Plant Facility Maint.	9,500.00	10,183.03	10,183.03	-683.03	0.00	-683.03	0.00
500-610-5320-610	Wastewater Facility Maint.	20,000.00	8,183.17	8,183.17	11,816.83	0.00	11,816.83	59.08
500-610-5330-520	Water Plant Equipment Maint.	22,428.00	2,821.83	2,821.83	19,606.17	0.00	19,606.17	87.42
500-610-5330-610	Wastewater Equipment Maint.	35,000.00	31,114.13	31,114.13	3,885.87	0.00	3,885.87	11.10
500-610-5530-520	Water Plant Fuels/Lubricants	3,000.00	1,009.73	1,009.73	1,990.27	0.00	1,990.27	66.34
500-610-5530-610	Wastewater Fuels/Lubricants	32,000.00	23,017.43	23,017.43	8,982.57	0.00	8,982.57	28.07
500-610-5590-520	Water Plant General Supplies	990.00	990.00	990.00	0.00	0.00	0.00	0.00
500-610-5590-610	Wastewater General Supplies	500.00	258.15	258.15	241.85	0.00	241.85	48.37
500-610-5620-610	Wastewater Line Repair	3,000.00	761.31	761.31	2,238.69	0.00	2,238.69	74.62
500-610-5700-520	Filtration Comp., Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-610-5700-610	Wastewater Comp., Software	351.35	351.35	351.35	0.00	0.00	0.00	0.00
500-610-5800-520	Alliance Contract	355,947.00	343,983.69	343,983.69	11,963.31	0.00	11,963.31	3.36
500-610-5800-610	Alliance Contract	683,442.00	667,733.01	667,733.01	15,708.99	0.00	15,708.99	2.30
500-610-6300-520	Filtration Electricity	290,000.00	335,043.77	335,043.77	-45,043.77	0.00	-45,043.77	0.00
500-610-6300-610	Wastewater Electricity	240,000.00	267,118.87	267,118.87	-27,118.87	0.00	-27,118.87	0.00
500-610-6310-520	Filtration Heating Fuels	6,100.00	6,586.95	6,586.95	-486.95	0.00	-486.95	0.00
500-610-6310-610	Wastewater Heating Fuels	7,000.00	3,900.63	3,900.63	3,099.37	0.00	3,099.37	44.28
500-610-6350-520	Filtration Phones	10,000.00	10,727.03	10,727.03	-727.03	0.00	-727.03	0.00
500-610-6350-610	Wastewater Phones	9,240.00	9,253.34	9,253.34	-13.34	0.00	-13.34	0.00
500-610-6390-610	Wastewater Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	1,923,578.35	1,855,512.47	1,855,512.47	68,065.88	0.00	68,065.88	3.54
E30	CAPITAL OUTLAY							
500-610-5780-520	Filtration Cap. Vehicles	32,000.00	0.00	0.00	32,000.00	0.00	32,000.00	100.00
500-610-5780-610	WW Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
500-610-5790-520	Filtration Capital- Other	912,000.00	241,903.79	241,903.79	670,096.21	0.00	670,096.21	73.48
500-610-5790-610	WW Capital Equipment	158,700.00	20,217.53	20,217.53	138,482.47	0.00	138,482.47	87.26
500-610-5810-619	WW Line Capital Improvemnt	1,080,040.97	629,832.68	629,832.68	450,208.29	0.00	450,208.29	41.68
	E30 Sub Totals:	2,182,740.97	891,954.00	891,954.00	1,290,786.97	0.00	1,290,786.97	59.14
	Expense Sub Totals:	4,706,319.32	2,747,466.47	2,747,466.47	1,958,852.85	0.00	1,958,852.85	41.62
	Dept 610 Sub Totals:	1,748,464.07	450,232.72	450,232.72	1,298,231.35	0.00		
Dept 500-640 R90	TRANSFERS IN							
500-640-3990-641	Transfer for TIF 2012	52,135.00	46,701.31	46,701.31	5,433.69	0.00	5,433.69	10.42
	R90 Sub Totals:	52,135.00	46,701.31	46,701.31	5,433.69	0.00	5,433.69	10.42
	Revenue Sub Totals:	52,135.00	46,701.31	46,701.31	5,433.69	0.00	5,433.69	10.42
E02	DEPRECIATION EXPENSE							
500-640-5980-640	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E02 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E50	DEBT SERVICE - INTEREST & FI							
500-640-5920-646	Interest on 2009B	39,957.00	39,913.56	39,913.56	43.44	0.00	43.44	0.11
500-640-5920-648	2011 Water Imprpm Interest Exp.	90,487.00	86,230.70	86,230.70	4,256.30	0.00	4,256.30	4.70
500-640-5930-645	Other Debt Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-640-5930-646	Paying Agent Fee - 2009B	13,231.00	14,686.76	14,686.76	-1,455.76	0.00	-1,455.76	0.00
500-640-5930-648	2011 Water Impr. Adm Fees	30,000.00	30,985.67	30,985.67	-985.67	0.00	-985.67	0.00
	E50 Sub Totals:	173,675.00	171,816.69	171,816.69	1,858.31	0.00	1,858.31	1.07
	Expense Sub Totals:	173,675.00	171,816.69	171,816.69	1,858.31	0.00	1,858.31	1.07
	Dept 640 Sub Totals:	121,540.00	125,115.38	125,115.38	-3,575.38	0.00		
	Fund Revenue Sub Totals:	6,791,008.25	6,334,485.45	6,334,485.45	456,522.80	0.00	456,522.80	6.72
	Fund Expense Sub Totals:	8,454,365.63	5,968,927.97	5,968,927.97	2,485,437.66	0.00	2,485,437.66	29.40
	Fund 500 Sub Totals:	1,663,357.38	-365,557.48	-365,557.48	2,028,914.86	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	6,791,008.25	6,334,485.45	6,334,485.45	456,522.80	0.00	456,522.80	6.72
	Expense Totals:	8,454,365.63	5,968,927.97	5,968,927.97	2,485,437.66	0.00	2,485,437.66	29.40
	Report Totals:	1,663,357.38	-365,557.48	-365,557.48	2,028,914.86	0.00		

APPENDIX B  
WATER AND SEWER  
BUDGET CATEGORIZATION

**APPENDIX B - WATER AND SEWER BUDGET CATEGORIZATION**

<b>WATER REVENUE</b>					
<b>Description</b>	<b>Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Projected</b>
Billing Customers - Water	Billing Customers	\$ 2,211,650.36	\$ 2,285,479.11	\$ 2,285,316.77	*
Transfer for TIF 2012	Dedicated Sales Tax	\$ 24,754.65	\$ 25,649.64	\$ 23,350.66	\$ 26,000.00
Residential Trash Billing	Fixed Fee	\$ 238,122.88	\$ 257,378.83	\$ 289,472.93	\$ 300,000.00
Lease Pmt. Tower Space	Fixed Fee	\$ 41,074.76	\$ 46,584.81	\$ 50,440.53	\$ 55,000.00
Interest Earned - Water/WW	Fixed Fee	\$ 7,799.27	\$ 8,778.04	\$ 9,909.80	\$ 9,500.00
D&M Miscellaneous	Fixed Fee	\$ 292.50	\$ 369.65	\$ 511.60	\$ -
Filtration Miscellaneous	Fixed Fee	\$ -	\$ -	\$ 27,955.25	\$ -
Penalties/Utility Bills	Volume Fee	\$ 55,334.13	\$ 53,686.64	\$ 52,849.79	\$ 50,000.00
Service Application Fee	Volume Fee	\$ 3,865.64	\$ 3,945.00	\$ 3,945.00	\$ 3,500.00
Online Surcharge Fees	Volume Fee	\$ 10,038.60	\$ 9,446.50	\$ 2,499.85	\$ 2,000.00
Meter Fee	Volume Fee	\$ 127,282.71	\$ 128,858.57	\$ 132,677.79	\$ 130,000.00
Water Taps	Volume Fee	\$ 67,611.64	\$ 124,991.72	\$ 37,960.12	\$ 40,000.00
Insurance Proceeds	Volume Fee	\$ 1,015.11	\$ -	\$ 1,238.50	\$ -
Filtration Insurance Claims	Volume Fee	\$ -	\$ 5,193.63	\$ 4,830.36	\$ -

\* To be determined by User Rate Calculation.

<b>WATER EXPENSES</b>					
<b>Description</b>	<b>Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Projected</b>
Water Admin. Member/Train/Travel	Administrative	\$ 2,082.00	\$ 1,633.00	\$ 3,541.50	\$ 4,000.00
Water Admin. Prof. Services	Administrative	\$ 99,484.88	\$ 73,993.13	\$ 72,061.25	\$ 75,000.00
Water Admin. Credit Card Fees	Administrative	\$ 32,935.59	\$ 37,130.75	\$ 40,280.72	\$ 45,000.00
Collection Agency Charges	Administrative	\$ 2,242.56	\$ 2,788.07	\$ 1,630.08	\$ 2,500.00
Water Admin. Insurance and Bonds	Administrative	\$ 538.00	\$ 125.00	\$ 200.00	\$ 250.00
Water Admin. Equipment Maint.	Administrative	\$ -	\$ -	\$ 415.93	\$ 500.00
Water Admin. General Supplies	Administrative	\$ 45,890.29	\$ 38,543.72	\$ 41,118.32	\$ 45,000.00
Water Admin. Comp., Software	Administrative	\$ 13,695.47	\$ 1,370.88	\$ 294.36	\$ 2,000.00
Trash Service Paid	Administrative	\$ 222,816.05	\$ 243,384.18	\$ 271,195.51	\$ 290,000.00
Water Admin. Phones	Administrative	\$ 4,000.00	\$ 4,800.00	\$ 4,800.00	\$ 5,000.00
Water Admin. Capital Purchase	Administrative	\$ 8,973.00	\$ -	\$ 55,880.80	\$ 45,000.00
Water Distribution Mem/Train/Travel	Administrative	\$ 466.00	\$ 1,216.00	\$ 243.25	\$ 1,500.00
Water Distribution Uniforms	Administrative	\$ 4,049.60	\$ 5,291.47	\$ 4,120.66	\$ 5,000.00
Meter Programs Uniforms	Administrative	\$ 1,627.12	\$ 1,903.63	\$ 1,062.14	\$ 2,000.00

Water Distribution Prof. Services	Administrative	\$ 61,080.06	\$ 13,704.58	\$ 13,977.55	\$ 15,000.00
Central Dispatch	Administrative	\$ 1,174.71	\$ 192.20	\$ -	\$ 500.00
Water Distribution Insurance and Bonds	Administrative	\$ 8,371.99	\$ 15,901.20	\$ 16,999.94	\$ 20,000.00
Meter Program Insurance and Bonds	Administrative	\$ 1,797.00	\$ 599.00	\$ -	\$ 1,250.00
Water Distribution Comp., Software	Administrative	\$ 1,022.86	\$ 288.97	\$ 866.24	\$ 1,000.00
Meter Reading Comp., Software	Administrative	\$ 905.24	\$ 772.96	\$ 1,124.86	\$ 1,200.00
Water Distribution Telephones	Administrative	\$ 6,032.37	\$ 4,904.65	\$ 5,679.41	\$ 5,800.00
Water Plant Prof. Services	Administrative	\$ 2,561.98	\$ 2,282.55	\$ 2,266.05	\$ 2,500.00
Water Plant Insurance and Bonds	Administrative	\$ 45,676.52	\$ 66,853.57	\$ 69,999.54	\$ 75,000.00
Filtration Phones	Administrative	\$ 10,489.66	\$ 9,904.50	\$ 10,727.03	\$ 11,000.00
Alliance Contract	Alliance Contract	\$ 361,507.52	\$ 367,742.99	\$ 343,983.69	\$ 350,000.00
Interest Expense 2012A	Debt Service	\$ 2,702.44	\$ 1,821.51	\$ 1,905.34	\$ 1,300.00
Administration Fee 2012 A	Debt Service	\$ 909.00	\$ 954.00	\$ 1,024.12	\$ 1,100.00
Lease Purchase Payments	Debt Service	\$ 7,197.19	\$ 7,197.19	\$ 7,197.19	\$ 7,200.00
2011 Water Improv. Interest Exp.	Debt Service	\$ 98,946.20	\$ 93,225.47	\$ 86,230.70	\$ 85,000.00
2011 Water Impro. Administration Fees	Debt Service	\$ 35,802.36	\$ 33,419.26	\$ 30,985.67	\$ 30,000.00
Water Admin. Salaries	Labor	\$ 246,057.98	\$ 240,373.70	\$ 259,258.14	\$ 265,000.00
Water Admin. Overtime	Labor	\$ 3,831.44	\$ 1,681.68	\$ 3,923.21	\$ 4,000.00
Water Admin. Social Security	Labor	\$ 18,164.93	\$ 17,858.15	\$ 19,232.33	\$ 20,000.00
Water Admin. Retirement	Labor	\$ 9,399.87	\$ 7,787.08	\$ 8,929.90	\$ 10,000.00
Water Admin. Health Insurance	Labor	\$ 40,934.61	\$ 40,077.78	\$ 41,896.54	\$ 42,000.00
Water Admin. Workers Comp.	Labor	\$ 9,684.42	\$ 11,139.26	\$ 12,642.72	\$ 14,000.00
Water Distribution Salaries	Labor	\$ 250,286.75	\$ 279,712.96	\$ 298,846.28	\$ 325,000.00
Meter Read/Maintenance, Salaries	Labor	\$ 98,802.53	\$ 98,167.91	\$ 100,928.39	\$ 105,000.00
Water Distribution Overtime	Labor	\$ 12,232.18	\$ 20,676.54	\$ 16,357.53	\$ 20,000.00
Meter Reading Overtime	Labor	\$ 3,193.36	\$ 7,054.42	\$ 5,082.06	\$ 7,000.00
Availability Allowance	Labor	\$ 1,080.00	\$ 1,320.00	\$ 1,080.00	\$ 1,300.00
Availability Allowance	Labor	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00
Water Distribution Social Security	Labor	\$ 20,439.46	\$ 22,877.40	\$ 23,439.69	\$ 25,000.00
Meter Program Social Security	Labor	\$ 7,290.80	\$ 7,911.29	\$ 7,911.76	\$ 8,000.00
Water Distribution Retirement	Labor	\$ 8,886.96	\$ 9,171.04	\$ 11,549.49	\$ 12,500.00
Meter Program Retirement	Labor	\$ 3,865.55	\$ 3,385.80	\$ 4,479.08	\$ 5,000.00
Water Distribution Health Insurance	Labor	\$ 53,016.08	\$ 58,713.18	\$ 61,193.88	\$ 65,000.00
Meter Program Health Insurance	Labor	\$ 20,948.22	\$ 21,197.52	\$ 21,597.84	\$ 22,000.00
Water Distribution Workers Comp.	Labor	\$ 9,797.95	\$ 13,601.35	\$ 14,765.50	\$ 16,000.00
Meter Program Workers Comp.	Labor	\$ 3,895.94	\$ 4,910.81	\$ 4,947.04	\$ 5,500.00
Water Distribution Facility Maintenance	Maintenance	\$ 827.32	\$ 85,078.40	\$ 85,836.19	\$ 100,000.00

Water Distribution Equipment Maintenance	Maintenance	\$ 22,346.09	\$ 37,545.31	\$ 24,535.39	\$ 32,500.00
Meter Program Equipment Maintenance	Maintenance	\$ 1,973.21	\$ 5,691.14	\$ 1,988.45	\$ 3,500.00
Water Distribution General Supplies	Maintenance	\$ (1,752.34)	\$ 2,981.11	\$ 2,815.45	\$ 4,000.00
Meter Program General Supplies	Maintenance	\$ 2,233.99	\$ 1,376.72	\$ 374.32	\$ 1,500.00
Water Distribution Minor Equipment	Maintenance	\$ 1,995.85	\$ 3,269.64	\$ 5,342.01	\$ 6,500.00
Water Distribution Capital Purchases	Maintenance	\$ -	\$ 74,743.92	\$ 120,956.82	\$ 150,000.00
Meter Program Capital Equipment	Maintenance	\$ -	\$ 85,540.50	\$ 203,589.50	\$ 215,000.00
Water Plant Facility Maintenance	Maintenance	\$ 42,561.72	\$ 2,528.00	\$ 10,183.03	\$ 20,000.00
Water Plant Equipment Maintenance	Maintenance	\$ 14,490.88	\$ 11,900.20	\$ 2,821.83	\$ 10,000.00
Water Plant General Supplies	Maintenance	\$ -	\$ -	\$ 990.00	\$ 1,000.00
Filtration Capital - Other	Maintenance	\$ 84,543.71	\$ 67,811.84	\$ 241,903.79	\$ 200,000.00
Water Distribution Line Repair	Replacement	\$ 76,173.58	\$ 57,088.14	\$ 61,258.76	**
Meter Program Meter Sets	Replacement	\$ 29,262.65	\$ 75,043.26	\$ 44,170.48	**
Meter Replacement Program	Replacement	\$ 58,799.32	\$ -	\$ 19,950.00	**
Water Distribution Fuels	Utilities	\$ 19,531.99	\$ 17,413.90	\$ 30,420.29	\$ 35,000.00
Meter Program Fuels/Lubricants	Utilities	\$ 5,266.41	\$ 7,035.56	\$ 6,908.84	\$ 7,500.00
Water Distribution Electricity	Utilities	\$ 5,396.90	\$ 5,650.29	\$ 6,318.89	\$ 7,000.00
Water Distribution Heating Fuels	Utilities	\$ 1,419.07	\$ 1,892.26	\$ 2,489.90	\$ 3,000.00
Water Plant Fuels/Lubricants	Utilities	\$ 123.00	\$ -	\$ 1,009.73	\$ 1,500.00
Filtration Electricity	Utilities	\$ 288,498.08	\$ 307,388.25	\$ 335,043.77	\$ 350,000.00
Filtration Heating Fuels	Utilities	\$ 5,605.87	\$ 5,221.66	\$ 6,586.95	\$ 7,000.00

**APPENDIX B - WATER AND SEWER BUDGET CATEGORIZATION**

<b>WASTEWATER EXPENSE</b>					
<b>Description</b>	<b>Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Projected</b>
Trash Service Paid	Administrative	\$ 222,816.05	\$ 243,384.17	\$ 271,195.51	\$ 275,000.00
Wastewater Prof. Services	Administrative	\$ 36,451.16	\$ 30,054.56	\$ 39,317.88	\$ 40,000.00
Wastewater Insurance and Bonds	Administrative	\$ 26,829.87	\$ 11,293.99	\$ 11,999.51	\$ 15,000.00
Wastewater General Supplies	Administrative	\$ 1,091.16	\$ 156.65	\$ 258.15	\$ 1,000.00
Wastewater Comp., Software	Administrative	\$ 841.55	\$ -	\$ 351.35	\$ 500.00
Wastewater Phones	Administrative	\$ 10,387.64	\$ 9,176.05	\$ 9,253.34	\$ 10,000.00
Alliance Contract	Alliance	\$ 701,749.48	\$ 713,854.01	\$ 667,733.01	\$ 700,000.00
Interest Expense 2012A	Debt Service	\$ 2,702.44	\$ 1,821.51	\$ 1,905.34	\$ 2,000.00
Administration Fee 2012 A	Debt Service	\$ 909.00	\$ 954.00	\$ 1,024.12	\$ 1,000.00
Interest on 2009B	Debt Service	\$ 47,795.98	\$ 44,234.26	\$ 39,913.56	\$ 50,000.00
Paying Agent Fee - 2009B	Debt Service	\$ 17,488.26	\$ 16,101.01	\$ 14,686.76	\$ 20,000.00
Wastewater Facility Maintenance	Maintenance	\$ 9,664.88	\$ 5,076.51	\$ 8,183.17	\$ 10,000.00
Wastewater Equipment Maintenance	Maintenance	\$ 14,257.92	\$ 24,642.84	\$ 31,114.13	\$ 40,000.00
Wastewater Line Repair	Replacement	\$ 2,755.68	\$ 1,768.74	\$ 761.31	*
WW Capital Equipment	Replacement	\$ 6,958.09	\$ -	\$ 20,217.53	*
WW Line Capital Improvement	Replacement	\$ 44,050.82	\$ 13,143.73	\$ 629,832.68	*
Wastewater Rent Expense	Utilities	\$ 8,083.70	\$ 9,700.00	\$ 8,892.07	\$ 9,500.00
Wastewater Fuels/Lubricants	Utilities	\$ 303.87	\$ 103.18	\$ 23,017.43	\$ 25,000.00
Wastewater Electricity	Utilities	\$ 233,161.43	\$ 229,809.77	\$ 267,118.87	\$ 275,000.00
Wastewater Heating Fuels	Utilities	\$ 902.55	\$ 3,747.84	\$ 3,900.63	\$ 4,000.00

\* Refer to Replacement Fund Annual Annuity in Appendix E

<b>WASTEWATER REVENUE</b>					
<b>Description</b>	<b>Category</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Projected</b>
Billings to Customers WW	Billing Customers	\$ 2,131,928.49	\$ 2,130,726.99	\$ 2,160,412.45	**
Transfer for TIF 2012	Dedicated Sales Tax	\$ 24,754.64	\$ 25,649.63	\$ 23,350.65	\$ 23,000.00
Residential Trash Billing	Fixed Fee	\$ 238,122.88	\$ 257,378.82	\$ 289,472.93	\$ 290,000.00
Pretreatment/Surcharge WW	Fixed Fee	\$ 210,740.14	\$ 82,497.75	\$ 83,283.43	\$ 80,000.00
Penalties/Utility Bills	Volume Fee	\$ 55,334.13	\$ 53,686.63	\$ 52,849.78	\$ 50,000.00
Service Application Fee	Volume Fee	\$ 3,865.64	\$ 3,945.00	\$ 3,945.00	\$ 4,000.00
Online Surcharge Fees	Volume Fee	\$ 10,038.59	\$ 9,446.49	\$ 2,499.84	\$ 2,000.00

Interest Earned - Water/WW	Volume Fee	\$ 7,799.26	\$ 8,778.04	\$ 9,909.79	\$ 10,000.00
Insurance Proceeds	Volume Fee	\$ 1,015.11	\$ -	\$ 1,238.50	\$ 900.00
D&M Miscellaneous	Volume Fee	\$ 292.50	\$ 369.65	\$ 511.60	\$ 600.00
Sewer Saddle Charges	Volume Fee	\$ 1,300.00	\$ 1,525.00	\$ 2,445.00	\$ 3,000.00
Insurance Claims	Volume Fee	\$ 1,258.42	\$ -	\$ 2,407.26	\$ 2,000.00

\*\* To be determined by User Rate Calculation

APPENDIX C  
WATER UTILITY  
REPLACEMENT SCHEDULE AND REPLACEMENT  
FUND ANNUAL ANNUITY

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

The City of Neosho operates a water supply, treatment, storage, and distribution system that serves nearly 5,400 customers. Water system customers include residential, commercial, and industrial users. In order for the City to continue to supply reliable and safe drinking water, improvements to the water system are recommended.

An extensive investigation of the City's water storage and distribution system was undertaken to assess current and future demands, existing system pressures, and to determine the ability of the existing facilities to meet current and projected system needs. Based on the results of this study, the following can be concluded:

- The City continues to struggle with extreme water loss. Water loss for the previous three years averaged 66%.
- Preliminary water supplied versus water sold data may show water loss within the City-Upper pressure zone to be much higher than the City's overall average loss.
- The water supply for the community is adequate when considering current 2022 design conditions.
- The condition of the Camp Crowder Reservoir is unknown. City staff have suspected leakage from the tank, but it has never been verified or disproved.
- The interior coating of the South Camp Crowder Water Tower has minor areas of rust streaking and staining deficiencies near the high-water level. The exterior coating is beginning to chalk and fade with minor rust staining deficiencies noted on the roof.
- The exterior coating of the North Camp Crowder Water Tower has areas of paint flaking and rust streaking deficiencies mainly on the roof area.
- The available storage capacity for the City as a whole is adequate; however, the available storage capacity within the City pressure zone can be considered deficient without being supplemented by the Camp Crowder pressure zone storage.
- Evaluate the status and functionality of the 10" diameter water line branch connection off of the 20" diameter transmission main on the south side of Stratford Place.
- Evaluate the SCADA system control and operational sequence of the water plant high service pumps and transmission main as they switch from providing water from the City pressure zone to the Camp Crowder pressure zone.
- Normal working pressures throughout the Camp Crowder pressure zone are reasonable (48 psi to 127 psi) when considering average customer demands. However, it's recommended that customer service connections with pressures over 80 psi incorporate individual pressure reducing valves.
- Normal working pressures in the City-Upper pressure zone are reasonable (32 psi to 133 psi) when considering average customer demands. Customer service connections within pressure in excess of 80 psi should incorporate individual pressure reducing valves.
- Normal working pressures in the City-Downtown pressure zone are reasonable (39 psi to 94 psi) when considering average customer demands. Again, it's recommended that customer service connections with pressures over 80 psi incorporate individual pressure reducing valves.
- Available water storage capacity for fire flow supply is excellent. Each pressure zone easily meets a residential fire flow supply of 1,500 gpm with a 2-hour duration and a non-residential fire flow supply of 3,500 gpm with a 3-hour duration.

- Although water storage is adequate when considering fire flow supply, points in the distribution system supply as little as 600 gpm with system pressures reaching 20 psi (considering only water lines 6" in diameter and larger).

In order to reduce water loss in the system, it's recommended that an aggressive water line replacement program be undertaken. Preliminary water supplied vs water sold data provided by the City seems to indicate that a large percentage of water loss is occurring in the City-Upper pressure zone. Additionally, repair and maintenance activities have centered on the older cast iron water mains throughout the City. It's recommended that the City begin to prioritize the replacement of cast iron water lines in the City-Upper pressure zone. The recommended improvements have been divided into the following four phases of construction to be completed over the next 20-years.

#### Priority Improvements

- City-Upper pressure zone water line replacements (already identified water lines that have reached the end of their service life and require continual repair and maintenance).
- Reconfigure City-Upper and City-Downtown pressure zone boundary to eliminate a high-pressure area.

**Estimated Project Cost: \$6,329,113.94**

#### Phase 2 Improvements (5 to 10 Years)

- City-Upper pressure zone 6" diameter cast iron water line replacements.
- Dewey-Finney Water Tower Exterior Recoat
- Baxter Street Standpipe Interior Recoat

**Estimated Project Cost: \$6,226,610**

#### Phase 3 Improvements (10 to 15 Years)

- City-Upper pressure zone 4" diameter cast iron water line replacements.
- Proposed 400,000-gallon Water Tower to replace one of the aging Camp Crowder water towers.

**Estimated Project Cost: \$5,819,673**

#### Phase 4 Improvements (15 to 20 Years)

- City-Upper pressure zone 8" and 10" diameter water line replacements.
- Proposed 400,000-gallon Water Tower to replace the remaining Camp Crowder water tower.

**Estimated Project Cost: \$5,806,885**

A map of these recommendations can be found on the following Exhibit 1. Further information on the evaluation of the City's water system and how these recommendations were determined are contained in the remainder of this report.

Certainly, these recommended water line replacement projects can be interchanged with other areas of the community if additional water usage verses supplied data reveals the need. Additionally, if water loss is reduced significantly after the completion of the priority water line replacement project, other areas may be in more need for replacement those recommended in Phases 2 through 4.

Lastly, the City should keep a close eye on the condition of the 20" diameter water transmission main and the 12" diameter South Street water main and valve structure. Although these lines don't currently exhibit the need for replacement, they have a very high consequence of failure. Failure of these lines would

leave most, if not all City customers without water service during a repair. A more detailed evaluation of these two water facilities and their replacement costs may be warranted.

**APPENDIX C - WATER UTILITY REPLACEMENT SCHEDULE AND REPLACEMENT FUND ANNUAL ANNUITY**

**WATER DISTRIBUTION VEHICLE REPLACEMENT SCHEDULE**

<b>Unit #</b>	<b>Year</b>	<b>Description</b>	<b>Model</b>	<b>VIN</b>	<b>Mileage</b>	<b>Replacement Cost</b>	<b>Expected Service Life</b>	<b>Replacement Year</b>
200	2016	F150	1/2 Ton 4x4	1FTMF1EF2GKE78261	83,674	<b>\$39,000.00</b>	15 years	<b>2031</b>
201	2014	F150	1/2 Ton 4x4	1FTMF1EMXEKD69624	116451	<b>\$39,000.00</b>	15 years	<b>2029</b>
203	2018	F150	1/2 Ton 4X4	1FTMF1EB4JKD60443	57,844	<b>\$39,000.00</b>	15 years	<b>2033</b>
204	2015	F350 Extended	1 Ton 2X4	1FD8X3G61FEC27294	92,367	<b>\$62,550.00</b>	15 years	<b>2030</b>
205	2009	C3500	1 Ton 2X4	1GBJC74K69E105582	165,789	<b>\$60,000.00</b>	15 years	<b>2024</b>
206	2018	F150	1/2 Ton 4X4	1FTMF1EP5HKE24883	67,193	<b>\$39,000.00</b>	15 years	<b>2033</b>
207	2019	F350 Ext. Cab	1 Ton 4X4	1FD8X3HT5KEC44338	33,994	<b>\$63,000.00</b>	15 years	<b>2034</b>
208	2012	F350 4 Door	1 Ton 4X4	1FD8W3H62CEC14020	152,382	<b>\$63,000.00</b>	15 years	<b>2027</b>
232	2015	International	6 Wheel Dump Trk.	1HTWDAAR1FH526331	27,458	<b>\$185,000.00</b>	20 years	<b>2035</b>
233	2014	Case 580	Backhoe	JJGN58SNPEL705751	3340 HRS	<b>\$160,000.00</b>	20 years	<b>2034</b>
254	2002	International	10 Wheel Dump Trk.	1HTGCADTX2H542245	unknown	<b>\$220,000.00</b>	20 years	<b>2022</b>
237	2007	John Deere	310SJ Backhoe	T0310SJ158462	5647hrs	<b>\$160,000.00</b>	20 years	<b>2027</b>
238	2020	John Deere 35G	Mini Ex.	1FF0350XJLK290302	895hrs	<b>\$66,000.00</b>	20 years	<b>2040</b>
235	2019	John Deere 333G	Track Loader		775hrs	<b>\$78,000.00</b>	20 years	<b>2039</b>

**APPENDIX C - WATER UTILITY REPLACEMENT SCHEDULE AND REPLACEMENT FUND ANNUAL ANNUITY**

**WATER UTILITY REPLACEMENT SCHEDULE**

This appendix contains a replacement schedule that was developed to determine the amount of revenue needed to fund the Replacement Account. The replacement schedule lists the major equipment in the drinking water system, the estimated dates when the equipment will have to be replaced, and the estimated cost of replacement (based on today's cost) over the useful life of the drinking water system. The replacement dates and costs shown are estimates; the actual replacement dates and costs could be significantly different from those shown. If the actual replacement expenses differ significantly from those listed in the replacement schedule, the funding of the Replacement Account shall be adjusted accordingly. The Replacement Fund Calculation includes factors for inflation and interest. These should be adjusted to reflect actual interest and inflation rates.

Year	Replacement Item	Cost Per Item	Yearly Total
2024	Unit #254 International 10 Wheel Dump Truck	\$220,000.00	\$1,545,823.00
	Unit #205 C3500	\$60,000.00	
	Water Study Recommendations (Priority Improvements)	\$1,265,823.00	
2025	Water Study Recommendations (Priority Improvements)	\$1,265,823.00	\$1,265,823.00
2026	Water Study Recommendations (Priority Improvements)	\$1,265,823.00	\$1,265,823.00
2027	Unit #208 F350 4 Door	\$63,000.00	\$1,488,823.00
	Unit #237 John Deere 310SJ Backhoe	\$160,000.00	
	Water Study Recommendations (Priority Improvements)	\$1,265,823.00	
2028	Water Study Recommendations (Priority Improvements)	\$1,265,823.00	\$1,265,823.00
2029	Unit #201 F150	\$39,000.00	\$1,284,322.00
	Water Study Recommendations (Phase 2 Improvements)	\$1,245,322.00	
2030	Unit #204 F350	\$62,550.00	\$1,307,872.00
	Water Study Recommendations (Phase 2 Improvements)	\$1,245,322.00	
2031	Unit #200 F150	\$39,000.00	\$1,284,322.00
	Water Study Recommendations (Phase 2 Improvements)	\$1,245,322.00	
2032	Water Study Recommendations (Phase 2 Improvements)	\$1,245,322.00	\$1,245,322.00
2033	Unit #203 F150	\$39,000.00	\$1,323,322.00
	Unit #206 F150	\$39,000.00	
	Water Study Recommendations (Phase 2 Improvements)	\$1,245,322.00	
2034	Unit #207 F350 Ext. Cab	\$63,000.00	\$1,386,935.00
	Unit #233 Case 580 Backhoe	\$160,000.00	
	Water Study Recommendations (Phase 3 Improvements)	\$1,163,935.00	
2035	Unit #232 International 6 Wheel Dump Truck	\$185,000.00	\$1,348,935.00
	Water Study Recommendations (Phase 3 Improvements)	\$1,163,935.00	
2036	Water Study Recommendations (Phase 3 Improvements)	\$1,163,935.00	\$1,163,935.00
2037	Water Study Recommendations (Phase 3 Improvements)	\$1,163,935.00	\$1,163,935.00

2038	Water Study Recommendations (Phase 3 Improvements)	\$1,163,935.00	
			\$1,163,935.00
2039	Unit #235 John Deere 333G Track Loader	\$78,000.00	
	Water Study Recommendations (Phase 4 Improvements)	\$1,161,377.00	
			\$1,239,377.00
2040	Unit #238 John Deere 35G Mini Excavator	\$66,000.00	
	Water Study Recommendations (Phase 4 Improvements)	\$1,161,377.00	
			\$1,227,377.00
2041	Water Study Recommendations (Phase 4 Improvements)	\$1,161,377.00	
			\$1,161,377.00
2042	Water Study Recommendations (Phase 4 Improvements)	\$1,161,377.00	
			\$1,161,377.00
2043	Water Study Recommendations (Phase 4 Improvements)	\$1,161,377.00	
			\$1,161,377.00
Total			\$25,455,835.00



**APPENDIX C - WATER UTILITY REPLACEMENT SCHEDULE AND REPLACEMENT FUND ANNUAL ANNUITY**

**WATER UTILITY REPLACEMENT FUND ANNUAL ANNUITY**

*Inflation*                    3.00%  
*Interest*                    4.00%  
*Initial Balance*            \$0.00

<u>Year</u>	<u>Year</u>	<u>Estimated Replacement Costs</u>	<u>Compound Amount</u>	<u>Factor (F/P)</u>	<u>Future Worth</u>	<u>Present Worth Factor (P/F)</u>	<u>Adjusted Present Worth</u>	<u>Interest on Fund Balance</u>	<u>Net Fund Balance</u>
			<u>X</u>	<u>=</u>	<u>X</u>	<u>=</u>			
		<i>Initial Balance</i>							\$0.00
2024	1	\$1,545,823.00	1.030000		\$1,592,197.69	0.961538	\$1,530,959.32	0.00	\$108,172.41
2025	2	\$1,265,823.00	1.060900		1,342,911.62	0.924556	\$1,241,597.28	4,326.90	\$469,957.79
2026	3	\$1,265,823.00	1.092727		1,383,198.97	0.888996	\$1,229,658.85	18,798.31	\$805,927.23
2027	4	\$1,488,823.00	1.125509		1,675,683.40	0.854804	\$1,432,381.20	32,237.09	\$862,851.02
2028	5	\$1,265,823.00	1.159274		1,467,435.79	0.821927	\$1,206,125.25	34,514.04	\$1,130,299.37
2029	6	\$1,284,322.00	1.194052		1,533,547.63	0.790315	\$1,211,984.97	45,211.97	\$1,342,333.81
2030	7	\$1,307,872.00	1.229874		1,608,517.59	0.759918	\$1,222,341.17	53,693.35	\$1,487,879.67
2031	8	\$1,284,322.00	1.266770		1,626,940.68	0.730690	\$1,188,789.62	59,515.19	\$1,620,824.28
2032	9	\$1,245,322.00	1.304773		1,624,862.75	0.702587	\$1,141,607.02	64,832.97	\$1,761,164.60
2033	10	\$1,323,322.00	1.343916		1,778,434.11	0.675564	\$1,201,446.36	70,446.58	\$1,753,547.17
2034	11	\$1,386,935.00	1.384234		1,919,842.40	0.649581	\$1,247,093.02	70,141.89	\$1,604,216.76
2035	12	\$1,348,935.00	1.425761		1,923,258.76	0.624597	\$1,201,261.75	64,168.67	\$1,445,496.77
2036	13	\$1,163,935.00	1.468534		1,709,277.79	0.600574	\$1,026,547.95	57,819.87	\$1,494,408.95
2037	14	\$1,163,935.00	1.512590		1,760,556.12	0.577475	\$1,016,677.29	59,776.36	\$1,493,999.29
2038	15	\$1,163,935.00	1.557967		1,813,372.81	0.555265	\$1,006,901.55	59,759.97	\$1,440,756.55
2039	16	\$1,239,377.00	1.604706		1,988,836.25	0.533908	\$1,061,855.94	57,630.26	\$1,209,920.66
2040	17	\$1,227,377.00	1.652848		2,028,667.17	0.513373	\$1,041,463.45	48,396.83	\$930,020.42
2041	18	\$1,161,377.00	1.702433		1,977,166.60	0.493628	\$975,985.03	37,200.82	\$690,424.74
2042	19	\$1,161,377.00	1.753506		2,036,481.60	0.474642	\$966,600.56	27,616.99	\$381,930.23
2043	20	\$1,161,377.00	1.806111		2,097,576.05	0.456387	\$957,306.33	15,277.21	\$1.49
		\$25,455,835.00					<b>\$ 23,108,584.00</b>		
					Less Initial Deposit		\$0.00		
					Capital Recovery Factor	X	\$ 23,108,584.00		
					Annual Annuity		0.073582		
							<b>\$1,700,370.10</b>		

APPENDIX D  
WATER UTILITY RATE FUND  
BREAK-EVEN CALCULATION

**APPENDIX D - WATER UTILITY RATE FUND BREAK-EVEN CALCULATION**

This appendix presents the methodology to be used in calculating user charge rates and illustrates the calculations followed in arriving at the first year's user charges. The unit costs established in this appendix are based on projections of expenses. The actual expenses that occur may differ from these projections and certainly they will change as time passes. Therefore, the unit cost must be reestablished whenever necessary to reflect actual expenses. Once the system is in use, the expenses can be determined from operating records and the unit costs can be adjusted based on these figures. By using the total water metered to customers as a bases for setting the rate, the cost of water loss is distributed even among users.

**1. Expenses: The total annual expenses associated with the treatment works, as defined in article II, Section 8, are estimated as follows:**

<u>Item</u>	<u>Annual Expense</u>
Administration, Billing, Collection, Record Keeping, Etc.	\$ 328,000.00
Debt Service	\$ 124,600.00
Labor	\$ 486,690.00
Alliance Contract	\$ 350,000.00
Utilities	\$ 411,000.00
Maintenance	\$ 744,000.00
Other (specify)	
Replacement Costs (from Appendix C)	\$ 1,700,370.10
Other (specify)	\$ -
Total Expenses	\$ 4,144,660.10

**Revenues Received from Other Sources**

Dedicated Capital Improvement Sales Tax Revenue	\$ 26,000.00
Other Revenue Fix Fee (specify)	\$ 364,500.00
Other Revenue Volume Fee (specify)	\$ 225,500.00
Total Revenues form Other Sources:	\$ 616,000.00
Total Expenses to be Derived from User Charges:	\$ 3,528,660.10

**2. Allocation of Expenses: The total operation and maintenance, including replacement expenses, is allocated in the following manner:**

<u>Minimum</u>		<u>Volume</u>	
Administration	\$ 328,000.00	Utilities	\$ 411,000.00
Debt Service	\$ 124,600.00	Maintenance	\$ 744,000.00
Labor	\$ 486,690.00	Other (Specify)	\$ -
Alliance Contract	\$ 350,000.00	Replacement (see Appendix C)	\$ 1,700,370.10
Other (specify)	\$ -	Other (Specify)	\$ -
Other (specify)	\$ -	Other (Specify)	\$ -
Other (specify)	\$ -	Other (Specify)	\$ -
Capital Improvement Sales Tax	\$ (26,000.00)	Other (Specify)	\$ -
Other Revenue Fix Fee (specify)	\$ (364,500.00)	Other Revenue Volume Fee (specify)	\$ (225,500.00)
Total	\$ 898,790.00	Total	\$ 2,629,870.10

\* Note: The amount of debt service collected in the minimum bill is reduced by the revenues derived from the dedicated Capital Improvement Sales Tax.

3. Annual Metered Water, Billing and, Connection Information

Total water metered to customers	464,386,950	Gallons Per Year
Number of billing periods	12	
Number of Service Connections	5,783	
Flow in Minimum Charge	0	Gallons per Month
Flow in Volume Charge	464,386,950	

4. Volume Charge

$$\begin{aligned} \text{Volume Unit Charge} &= \frac{\text{Annual cost allocated to volume}}{\text{Total water metered to customers}} \\ &= \frac{\$ 2,629,870.10}{464,386,950} \\ &= \$ 0.005664 \text{ per gallon} \\ &= \$ 5.670000 \text{ per 1000 gallons (rounded up)} \end{aligned}$$

5. Minimum Charge

$$\text{Minimum Charge} = \text{Annual cost allocated to minimum} / \text{Number of service connections} / \text{Number of billing periods}$$

Meter Size	Minimum Charge
1-Inch & Less	\$ 10.18
1.5-Inch	\$ 20.48
2-Inch	\$ 32.97
3-Inch	\$ 75.50
4-Inch	\$ 119.16
6-Inch	\$ 234.06
8- to 10-Inch	\$ 374.50

6. Example User Charge

Assume 5,000 gallons used.

$$\begin{aligned} \text{User Charge} &= \text{Minimum Charge} + [( \text{Gallons Used} / 1,000 ) \times \text{Volume Charge per 1,000 gallons}] \\ &= \$10.18 + [(5,000 - 0 / 1,000) \times \$5.67] \\ &= \$ 38.53 \text{ per month} \end{aligned}$$

Are rates sufficient?

$$\begin{aligned} \text{Annual revenues generated from Minimum Charge} &= \text{Minimum Charge per billing period} \times \text{Number of Billing Periods} \times \text{Number of Connections} \\ \text{Annual revenues generated from Minimum Charge} &= \$10.18 \times 12 \times 5,783 \\ \text{Annual revenues generated from Minimum Charge} &= \$ 898,751.04 \\ \text{Annual revenues generated from Residential Unit Charge} &= \text{Volume Charge} \times \text{Total Annual Flow in 1000 gallons} \\ \text{Annual revenues generated from Residential Unit Charge} &= \$5.67 \times 464,386,950 / 1,000 \\ \text{Annual revenues generated from Residential Unit Charge} &= \$ 2,633,074.02 \\ \text{Total Annual Revenues} &= \text{Annual revenues generated from Minimum Charge} + \text{Annual revenues generated from Residential Unit Charge} \\ \text{Total Annual Revenues} &= \$898,751.04 + \$2,633,074.02 \\ \text{Total Annual Revenues} &= \$ 3,531,825.06 \\ \text{Budget Surplus/(Deficit)} &= \text{Total Annual Revenues} - \text{Total Expenses to be Derived From User Charges} \\ \text{Budget Surplus/(Deficit)} &= \$3,531,825.06 - \$3,528,660.10 \\ \text{Budget Surplus/(Deficit)} &= \$3,164.96 \end{aligned}$$



APPENDIX E  
SANITARY SEWER UTILITY  
REPLACEMENT SCHEDULE AND REPLACEMENT  
FUND ANNUAL ANNUITY

**APPENDIX E - SANITARY SEWER UTILITY REPLACEMENT SCHEDULE  
AND REPLACEMENT FUND ANNUAL ANNUITY**

**SANITARY SEWER REPLACEMENT SCHEDULE**

This appendix contains a replacement schedule that was developed to determine the amount of revenue needed to fund the Replacement Account. The replacement schedule lists the major equipment in the wastewater system, the estimated dates when the equipment will have to be replaced, and the estimated cost of replacement (based on today's cost) over the useful life of the wastewater system. The replacement dates and costs shown are estimates; the actual replacement dates and costs could be significantly different from those shown. If the actual replacement expenses differ significantly from those listed in the replacement schedule, the funding of the Replacement Account shall be adjusted accordingly. The Replacement Fund Calculation includes factors for inflation and interest. These should be adjusted to reflect actual interest and inflation rates.

<b>Year</b>	<b>Replacement Item</b>	<b>Cost Per Item</b>	<b>Yearly Total</b>
2024	Buffalo Creek Lift Station Improvements	\$1,000,000.00	\$1,525,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2025	Collection System Line Replacement	\$500,000.00	\$1,100,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Jay Lift Station Pump Replacement	\$75,000.00	
2026	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Crowder Mini Lift Station	\$50,000.00	
2027	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2028	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2029	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	

2030	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2031	Collection System Line Replacement	\$500,000.00	\$775,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$250,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2032	Collection System Line Replacement	\$500,000.00	\$1,025,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2033	Collection System Line Replacement	\$500,000.00	\$1,025,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2034	Collection System Line Replacement	\$500,000.00	\$1,125,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Buffalo Creek Lift Station Pump Replacement	\$100,000.00	
2035	Collection System Line Replacement	\$500,000.00	\$1,100,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Jay Lift Station Pump Replacement	\$75,000.00	
2036	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Crowder Mini Lift Station	\$50,000.00	
2037	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2038	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2039	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	

2040	Collection System Line Replacement	\$500,000.00	\$1,075,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
	Lift Station Pump Replacement	\$50,000.00	
2041	Collection System Line Replacement	\$500,000.00	\$1,025,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2042	Collection System Line Replacement	\$500,000.00	\$1,025,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
2043	Collection System Line Replacement	\$500,000.00	\$1,025,000.00
	Rehabilitation (CIPP, MH Lining, etc.)	\$500,000.00	
	Wastewater Capital Equipment	\$25,000.00	
Total			\$21,500,000.00

APPENDIX E - SANITARY SEWER REPLACEMENT SCHEDULE AND REPLACEMENT FUND ANNUAL ANNUITY

SANITARY SEWER UTILITY REPLACEMENT FUND ANNUAL ANNUITY

Inflation 3.00%  
 Interest 4.00%  
 Initial Balance \$0.00

Year	Year	Estimated Replacement Costs	Compound Amount	Future Worth	4.00% Present Worth Factor (P/F)	Adjusted Present Worth	Interest on Fund Balance	Net Fund Balance
		<b>Initial Balance</b>						\$0.00
2024	1	\$1,525,000.00	1.030000	\$1,570,750.00	0.961538	\$1,510,336.54	0.00	(\$135,933.00)
2025	2	\$1,100,000.00	1.060900	1,166,990.00	0.924556	\$1,078,947.86	(5,437.32)	\$126,456.68
2026	3	\$1,075,000.00	1.092727	1,174,681.53	0.888996	\$1,044,287.60	5,058.27	\$391,650.43
2027	4	\$1,075,000.00	1.125509	1,209,921.97	0.854804	\$1,034,246.37	15,666.02	\$632,211.48
2028	5	\$1,075,000.00	1.159274	1,246,219.63	0.821927	\$1,024,301.69	25,288.46	\$846,097.31
2029	6	\$1,075,000.00	1.194052	1,283,606.22	0.790315	\$1,014,452.64	33,843.89	\$1,031,151.98
2030	7	\$1,075,000.00	1.229874	1,322,114.41	0.759918	\$1,004,698.29	41,246.08	\$1,185,100.65
2031	8	\$775,000.00	1.266770	981,746.81	0.730690	\$717,352.78	47,404.03	\$1,685,574.87
2032	9	\$1,025,000.00	1.304773	1,337,392.51	0.702587	\$939,634.24	67,422.99	\$1,850,422.35
2033	10	\$1,025,000.00	1.343916	1,377,514.29	0.675564	\$930,599.30	74,016.89	\$1,981,741.95
2034	11	\$1,125,000.00	1.384234	1,557,263.10	0.649581	\$1,011,568.42	79,269.68	\$1,938,565.53
2035	12	\$1,100,000.00	1.425761	1,568,336.98	0.624597	\$979,578.65	77,542.62	\$1,882,588.17
2036	13	\$1,075,000.00	1.468534	1,578,673.74	0.600574	\$948,110.54	75,303.53	\$1,814,034.96
2037	14	\$1,075,000.00	1.512590	1,626,033.95	0.577475	\$938,994.09	72,561.40	\$1,695,379.41
2038	15	\$1,075,000.00	1.557967	1,674,814.97	0.555265	\$929,965.30	67,815.18	\$1,523,196.62
2039	16	\$1,075,000.00	1.604706	1,725,059.42	0.533908	\$921,023.33	60,927.86	\$1,293,882.06
2040	17	\$1,075,000.00	1.652848	1,776,811.20	0.513373	\$912,167.34	51,755.28	\$1,003,643.14
2041	18	\$1,025,000.00	1.702433	1,744,993.89	0.493628	\$861,378.05	40,145.73	\$733,611.98
2042	19	\$1,025,000.00	1.753506	1,797,343.70	0.474642	\$853,095.57	29,344.48	\$400,429.76
2043	20	\$1,025,000.00	1.806111	1,851,264.02	0.456387	\$844,892.73	16,017.19	(\$0.07)
		\$21,500,000.00				<b>\$ 19,499,631.00</b>		
				Less Initial Deposit		\$0.00		
				Capital Recovery Factor	X	\$ 19,499,631.00		
				Annual Annuity		0.073582		
						<b>\$1,434,817.00</b>		

APPENDIX F  
SANITARY SEWER UTILITY RATE FUND  
BREAK-EVEN CALCULATION

## APPENDIX F - SANITARY SEWER UTILITY RATE FUND BREAK-EVEN CALCULATION

This appendix presents the methodology to be used in calculating user charge rates and surcharges, illustrates the calculations followed in arriving at the first year's user charges and surcharges. The unit costs established in this appendix are based on estimates of expenses, including those associated with transporting and treating inflow and infiltration. The actual expenses and flow rates that occur may differ from these estimates and certainly they will change as time passes. Therefore, the unit cost must be reestablished whenever necessary to reflect actual expenses and flow rates. Once the system is in use, the expenses and flow rates can be determined from operating records and the unit costs can be adjusted based on these figures.

For questions, please contact the Financial Assistance Center at [fac@dnr.mo.gov](mailto:fac@dnr.mo.gov) or 573-751-1192.

**1. Expenses:** The total annual expenses associated with the treatment works, as defined in Article II, Section 8, are estimated as follows:

<u>Item</u>	<u>Annual Expense</u>	<u>Allocation</u>
Administration, Billing, Collection, Record Keeping, Etc.	\$ 669,500.00	Minimum charge
Debt Service	\$ 73,000.00	Minimum charge
Alliance Contract	\$ 700,000.00	Minimum charge
Utilities	\$ 313,500.00	Variable charge
Labor	\$ 486,690.00	Variable charge
Replacement Costs (see Appendix C)	\$1,434,817.00	Variable charge
Maintenance	\$ 50,000.00	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
Other (specific)	\$ -	Variable charge
	\$ 3,727,507.00	
Total Expenses:		
<b>Revenues Received from Other Sources</b>		
Dedicated Capital Improvement Sales Tax Revenue	\$ 23,000.00	Minimum charge
Other Revenue (fixed fee)	\$ 370,000.00	Minimum charge
Other Revenue (Volume Fee)	\$ 72,500.00	Variable charge
Other Revenue (specify)	\$ -	Variable charge
Other Revenue (specify)	\$ -	Variable charge
	\$ 465,500.00	
Total Revenues from Other Sources:		
Total Expenses to be Derived From User Charges: \$ 3,262,007.00		

(Note: In this example, the administration, billing, collection, record keeping, debt expenses, and Alliance contract are deducted from the total O&M budget at this point because each user will pay the same for these expenses per billing period. See part 3 for Minimum Charge calculation. In some situations other appropriate expenses may be handled in the same manner. Costs associated with debt can be collected as part of the unit/volume charge or as a combination of the Minimum Charge and Unit Charge. The ordinance writer should adjust the allocation of percentages to Flow, BOD, and SS to fit their specific type of treatment works.

**2. Loadings**

The number of system users is:

5,784 Customers

The initial hydraulic loading (less I/I) is estimated to be:

464,386,950 Gallons/year

**3. Minimum Charge:**

Number of users: 5,783  
Billing Period: 12

Administration, Billing, Collection, Record Keeping, Etc.	=	\$ 669,500.00
Debt Service	=	\$ 73,000.00
Alliance Contract	=	\$ 700,000.00
Other (specific)	=	\$ -
Other (specific)	=	\$ -
Other (specific)	=	\$ -
Other (specific)	=	\$ -
Other (specific)	=	\$ -
Other Revenue (Fixed Fee)	=	\$ (370,000.00)
Dedicated Sales Tax	=	\$ (23,000.00)
<b>Total Annual Minimum Cost</b>	=	<b>\$ 1,049,500.00</b>
<b>Minimum Charge</b>	=	<b>Total Annual Minimum Cost/Billing Period/Number of Users</b>
	=	<b>\$ 15.13</b>

**4. User Unit Charge:**

Residential Unit Charge	=	(Total Expenses to be Derived From User Charge – Total Annual Minimum Cost) / The initial hydraulic loading less I/I in gallons X 1,000 = cost per 1,000 gallons
	=	\$ 4.77 per 1,000 gallons
	=	\$ 3.57 per 100 cubic feet

An example calculation of a monthly residential charge is as follows:

$$\text{Assumed flow} = 5,000 \text{ gallons}$$

$$\$15.13 + [(5,000/1,000) \times \$4.77] = \$38.98 \text{ per month}$$

**Are rates sufficient?**

Annual revenues generated from Minimum Charge	=	Minimum Charge per billing period x Number of Billing Periods x Number of Customers
Annual revenues generated from Minimum Charge	=	\$15.13 x 12 x 5,783
Annual revenues generated from Minimum Charge	=	<b>\$ 1,049,961.48</b>

Annual revenues generated from Residential Unit Charge	=	Residential Unit Charge x Total Annual Flow in 1000 gallons
Annual revenues generated from Residential Unit Charge	=	\$4.77 x Gallons/year/1000
Annual revenues generated from Residential Unit Charge	=	\$ 2,215,125.75
Total Annual Revenues	=	Annual revenues generated from Minimum Charge + Annual revenues generated from Residential Unit Charge
Total Annual Revenues	=	\$1,049,961.48 + \$2,215,125.75
Total Annual Revenues	=	\$ 3,265,087.23
Budget Surplus/(Deficit)	=	Total Annual Revenues - Total Expenses to be Derived From User Charges
Budget Surplus/(Deficit)	=	\$3,265,087.23 - \$3,262,007.00
Budget Surplus/(Deficit)	=	\$3,080.23

# APPENDIX G

## COMPARABLE WATER AND SEWER RATES

**APPENDIX G - COMPARABLE WATER AND SEWER RATES**

<u>Community</u>	<u>Population</u>	<u>MHI</u>	<u>Water Bill</u>	<u>Water Bill as % MHI</u>	<u>Sewer Bill</u>	<u>Sewer Bill as % MHI</u>	<u>Total Water/Sewer</u>
Current Neosho	12,590	\$ 45,471.00	\$ 30.59	0.81%	\$ 35.99	0.95%	\$ 66.58
<b>Recommended Neosho</b>			<b>\$ 39.28</b>	<b>1.04%</b>	<b>\$ 39.78</b>	<b>1.05%</b>	<b>\$ 79.06</b>
Communities (Population 10,000 to 49,999)							
Belton	23,953	\$ 67,213.00	\$ 55.78	1.00%	\$ 69.92	1.25%	\$ 125.70
Bolivar	10,679	\$ 37,233.00	\$ 34.31	1.11%	\$ 80.45	2.59%	\$ 114.76
Branson	12,638	\$ 45,669.00	\$ 18.58	0.49%	\$ 16.75	0.44%	\$ 35.33
Carthage	15,522	\$ 41,378.00	\$ 29.25	0.85%	\$ 32.35	0.94%	\$ 61.60
Grain Valley	15,627	\$ 81,429.00	\$ 41.05	0.60%	\$ 39.37	0.58%	\$ 80.42
Harrisonville	10,121	\$ 51,460.00	\$ 51.19	1.19%	\$ 58.43	1.36%	\$ 109.62
Lebanon	15,013	\$ 40,885.00	\$ 6.35	0.19%	\$ 27.34	0.80%	\$ 33.69
Nixa	23,257	\$ 66,264.00	\$ 20.70	0.37%	\$ 33.25	0.60%	\$ 53.95
Ozark	21,284	\$ 62,169.00	\$ 25.70	0.50%	\$ 42.00	0.81%	\$ 67.70
Raymore	22,941	\$ 90,362.00	\$ 32.30	0.43%	\$ 42.40	0.56%	\$ 74.70
Republic	18,750	\$ 58,972.00	\$ 20.02	0.41%	\$ 57.19	1.16%	\$ 77.21
Rolla	19,943	\$ 37,426.00	\$ 27.75	0.89%	\$ 40.25	1.29%	\$ 68.00
Sedalia	21,725	\$ 44,487.00	\$ 27.02	0.73%	\$ 43.89	1.18%	\$ 70.91
Warrensburg	19,337	\$ 52,335.00	\$ 40.23	0.92%	\$ 31.17	0.71%	\$ 71.40
Webb City	13,031	\$ 50,033.00	\$ 29.70	0.71%	\$ 34.27	0.82%	\$ 63.97
West Plains	12,184	\$ 38,408.00	\$ 23.13	0.72%	\$ 20.59	0.64%	\$ 43.72
Average	17,250	\$ 54,107.69	\$ 30.19	\$ 0.01	\$ 41.85	\$ 0.01	\$ 72.04
Aurora	7,219	\$ 39,142.00	Liberty Utility		\$ 44.90	1.38%	-
Carl Junction	8,143	\$ 68,636.00	\$ 28.75	0.50%	\$ 26.99	0.47%	\$ 55.74
Cassville	3,190	\$ 38,857.00	\$ 35.53	1.10%	\$ 54.99	1.70%	\$ 90.52
Joplin	51,762	\$ 46,849.00	\$ 40.23	1.03%	\$ 48.44	1.24%	\$ 88.67
Lamar	4,266	\$ 32,156.00	\$ 47.57	1.78%	\$ 57.08	2.13%	\$ 104.65
Marshfield	7,458	\$ 57,254.00	\$ 29.37	0.62%	\$ 25.00	0.52%	\$ 54.37
Monett	9,576	\$ 39,469.00	\$ 24.52	0.75%	\$ 27.95	0.85%	\$ 52.47
Mt. Vernon	4,526	\$ 38,400.00	\$ 37.20	1.16%	\$ 43.00	1.34%	\$ 80.20
Nevada	8,212	\$ 42,126.00	\$ 55.30	1.58%	\$ 47.20	1.34%	\$ 102.50
Pineville	802	\$ 27,500.00	\$ 37.60	1.64%	\$ 44.10	1.92%	\$ 81.70
Rogersville	3,897	\$ 49,764.00	\$ 29.00	0.70%	\$ 36.06	0.87%	\$ 65.06
Seneca	2,230	\$ 38,780.00	\$ 46.30	1.43%	\$ 40.80	1.26%	\$ 87.10
Willard	6,344	\$ 74,438.00	\$ 24.29	0.39%	\$ 55.46	0.89%	\$ 79.75
Average	9,201	\$ 46,185.75	\$ 36.31	1.06%	\$ 42.26	1.21%	\$ 78.56