



2022

The Board of
Water and Sewer
Commissioners of
the City of Mobile

FY 2022 Operating & Maintenance and Capital Budget

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE
2022 BUDGET
TABLE OF CONTENTS

INTRODUCTION

Transmittal Letter	5
Mission Statement	8
Commissioners	9
Organizational Chart	10
Selected Administrative Staff	11
About the Board	12
Service Area	13
Strategic Plan	14

BUDGET PROCESS

History of the Budget	21
Budget Process	21
Budget Development	22
Relevant Financial Policies	24
Net Position	25
One-Page Budget	26

FINANCIAL TRENDS

Revenue Development	28
Water Revenue	29
Sewer Revenue	30
Rates	31
Operating Expenses	33
Debt Service	35
Capital Improvements (PayGo Funds)	37

O&M BUDGET OVERVIEW

Operating Budget Overview	39
Combined O&M Budget	40
Water Supply O&M Budget	44
Water Treatment O&M Budget	52
Wastewater Treatment O&M Budget	58
Transmission and Collection O&M Budget	64
Support Services O&M Budget	70
Supervision and General O&M Budget	76
Personnel Counts	82

CAPITAL IMPROVEMENT BUDGET

Master Plan.....	84
Capital Improvement Budget.....	84
Capital Projects.....	85

STATISTICAL SECTION

Annual Water Flows to the System.....	89
Total Number of Customers and Population Counts.....	90
Mobile County Demographics.....	91
Top 10 Employers.....	92
Connect with Us.....	93

INTRODUCTION



December 6, 2021

To the Board of Commissioners and Customers of the Board,

I am pleased to present the 2022 Annual Operating Budget and Capital Improvement Budget. The staff has worked diligently over the past few months to prepare and forecast our needs for the 2022 fiscal year. The budget is designed to help achieve our goals and objectives as outlined in our Strategic Plan and Master Plan.

Financial planning

Meeting new and revised regulatory permit requirements in the future will require additional capital investment in both the water and wastewater sectors. MAWSS has completed a master planning effort to evaluate the assets of the Board. A risk-based approach was used to prioritize assets for long term renewal and funding. This master plan was completed in 2018 and will assist MAWSS in forecasting their needs moving forward. Forecasting regulatory requirements is also a component of the planning effort.

MAWSS utilizes a financial planning model to optimize the balance between necessary rate increases and additional borrowing. Also taken into consideration are financial benchmarks such as days cash on hand and the debt service coverage ratio. The intent is to ensure the sustainability of the funding for capital projects, as well as to keep customer rates as low as possible.

In regard to the water system, the treatment plants and raw water conveyance systems were evaluated during the master plan for resiliency, redundancy, physical condition and technology to ensure the systems remain operational during times of power outage. The E.M. Stickney water treatment plant was constructed in 1944. A project was recently awarded to construct major electrical renovations throughout the plant. At the H.E. Myers Water Treatment Plant, a solids handling facility is being completely renovated.

The predominant cause of sanitary sewer overflows (SSOs) in MAWSS' aging collection system is storm water inflow and infiltration through defects in aging collection system piping and manholes.

SSOs that reach Waters of the State are considered unauthorized discharges under the Clean Water Act and are prohibited. MAWSS will continue to need to expend resources, and both capital and operational budgets, to control and prevent SSOs within the system so that the potential for future U.S. EPA enforcement action is minimized. The effort to minimize SSOs includes ongoing collection system rehabilitation and the construction of wet weather conveyance and storage facilities in the Halls Mill Creek, Three Mile Creek and Eslava Creek sewer sheds. The Halls Mill Creek and Three Mile Creek Wet Weather Conveyance and Storage Facilities are complete and in service. The Eslava Creek Facility is in the design phase and easements are being acquired.



Wastewater related projects underway include the Wright Smith, Jr. Wastewater Treatment Plant Headworks Replacement, C.C. Williams Wastewater Treatment Plant Dewatering Facility, Eslava Creek Force Main Replacement Phase 2, Crenshaw St. Lift Station and Force Main upgrades, Magnolia Grove Lift Station and Force Main, Augusta Lift Station and Force Main upgrades and sanitary sewer renovations,

In June of 2020, The Alabama Department of Environmental Management (“ADEM”) filed suit against MAWSS, alleging that MAWSS caused unpermitted discharges in the form of Sanitary Sewer Overflows (SSOs). MAWSS entered a Consent Order with ADEM and the Alabama Attorney General on October 12, 2021. Civil penalties in the amount of \$954,000 must be paid over a period of 5 years. The injunctive relief program is predominantly performing projects identified in the Board’s Master Plan.

Key Objectives to the 2022 budget:

- Sustain the production and treatment of quality water and wastewater services to the citizens of Mobile, AL.
- Ensure pay and benefits remain fair and competitive.
- Increasing operating efficiency which includes technology improvements, employee trainings, fleet management, and other factors.
- Continue the projects outlined in Phase I of the Maser Plan.
- Ensure revenue requirements will be met in order to sustain a balanced budget.

FY 2022 BUDGET HIGHLIGHTS & ASSUMPTIONS

- With consumption projected to be slightly less in 2021 compared to 2020, we have to assume consumption will remain the same if not lower in 2022. With this assumption in mind and considering the operating, capital, and debt service needs of the Board, there will be 3% rate increase on volumetric charges. All other fees and charges will remain the same. This is projected to increase revenues by approximately \$4.4 million. Total revenue is budgeted to be approximately \$118 million.
- The Budget assumes the additional debt requirements that will go into effect during the 2022 year. The Board anticipates closing on two SRF loans totaling approximately \$56.3 million.
- Operating expenses will remain comparable to the 2021 operating budget. Total operating expenses are projected to be approximately \$64.2 million.
- The total Capital Improvement Budget is \$71.3 million. The funding for this expense comes from two different sources: PayGo (cash) Funds and Debt Financing. Capital Improvements funded by PayGo (cash) is estimated to be approximately \$28 million and Capital Improvements funded by debt will be approximately \$43.3 million.
- A 5% COLA for active employees is assumed in the overall labor costs. The last COLA the Board implemented was in 2018.
- Budgeted positions decreased from 403 to 370.
- \$800,000 of OPEB funding is estimated based on actuality determined contributions.



As outlined in the 2014 Trust Indenture, the Board must adopt the annual budget by December 31 each year. The overall theme or priorities of the budget does not change from year to year. The biggest differences in priorities from year to year are the capital projects being completed. As with the 2021 year, the priorities of the 2022 Annual Operating and Capital Budget will allow MAWSS to continue to work on completing Phase I of the Master Plan and provide high quality water and wastewater services to our customers while achieving our goals outlined for the next several years.

Sincerely,

Bud McCrory
Executive Director

MISSION STATEMENT

Mobile Area Water and Sewer System will protect and enhance the health, safety, and economic wellbeing of our community through responsible management of water resources while providing superior customer service.

VISION STATEMENT

Mobile Area Water and Sewer System will become a model utility to create and protect resources for future generations. We will lead our industry and provide services to accommodate regional economic development and growth.

VALUES

Environment	We are guardians of the environment and honor this great responsibility by ensuring that our actions reflect our resolve to protect the health of the environment.
Communication	Effective communication with the community and throughout our organization is the means by which we will maintain alignment toward our goals and the needs of our customers.
Customer Service	We are servants of the community and make every effort to fulfill this privilege by placing our customers first in all that we do.
Trust	Trust is the foundation of relationships. We strive to understand and rely on each other as we build strong teams and partnerships.
Employees	We acknowledge, respect, and promote the well-being and professional development of our employees because they are the heart of our organization.
Integrity	We weave virtue, honesty, sincerity, and acceptance of duty into our daily efforts so that integrity is the banner of our commitment.
Continuous Improvement	We always seek to improve our organization and ourselves because the community deserves the best we can offer.

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

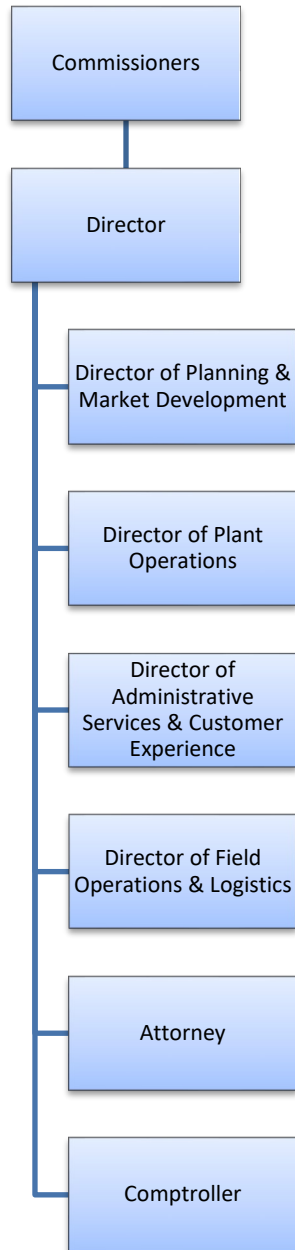
**Appointed Commissioners
FY 2022**

Sheri N. Weber Term	Chair October 4, 2016 to October 1, 2022
Thomas Zoghby Term	Vice-Chair March 23, 2021 to October 1, 2026
Raymond L. Bell, Jr. Term	Secretary-Treasurer August 11, 2020 to October 1, 2024
Barbara Drummond Term	Commissioner July 7, 2020 to February 2, 2026
Maria Gonzalez Term	Commissioner April 4, 2020 to April 28, 2026
Kenneth W. Nichols Term	Commissioner December 13, 2016 to February 1, 2022
Linda St. John Term	Commissioner December 21, 2021 to December 21, 2027



**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

Organizational Chart



**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**Selected Administrative Staff
FY 2022**

Billy McCrory, Jr.	Executive Director
Doug Cote	Director of Plant Operations
Calressia Clark	Director of Field Operations & Logistics
Daryl Russell	Director of Planning & Marketing Development
Fatima Washington	Director of Administrative Services & Customer Experience
Bradley Dean	Attorney
Van Shepard	Comptroller
Mitch Jackson	Customer Operations Manager
Monica Allen	Public Affairs Manager
Russell Lomax	Water and Sewer Operations Manager
Markus Moore	Engineer II

About the Board

The Board of Water and Sewer Commissioners of the City of Mobile (The Board) was created in 1952 by an Act of the Alabama State Legislature as an independent water and sewer Utility. The Board, doing business as Mobile Area Water & Sewer System (MAWSS), provides water and wastewater services to customers in the City of Mobile and the surrounding areas. MAWSS is a public agency or instrumentality existing under the provisions of Act No. 775 adopted at the 1951 Regular Session of the Legislature of Alabama, as amended, which has been recodified as Code of Alabama 1975, Sections 11-50-340 through 11-50-358, as amended, and by an ordinance adopted by the governmental body of the City of Mobile on September 18, 1952. The Board is composed of seven (7) board members who serve staggered six (6) year terms. Mobile Area Water & Sewer System is a quasi-governmental agency located in South Alabama with over 330 employees and 130 retirees.

The Board is a separate governmental unit granted independent authority by the State of Alabama General Statutes. The Board does not receive funding from the state or any other local government. The Board has business activities for the provision of water and sewer services. It is fiscally independent, has the authority to set its own budget, set rates, and issue debt in its own name without the approval of any other governing body. Operations are funded through water and sewer usage fees.

The Board has a fiduciary fund for which it is responsible. The Board established the fiduciary fund to provide assets in trust to meet future other postemployment benefit (OPEB) obligations.

The Board currently provides services to approximately 90,000 accounts within the City of Mobile and portions of the unincorporated areas of Mobile County. MAWSS also sells treated water from the J. B. Converse Reservoir (Big Creek Lake) to wholesale customers, and untreated or raw water, also from Big Creek Lake, to industrial customers.

Related Organization

The City Council members of the City of Mobile, Alabama are responsible for appointing the seven (7) members of the Board. However, they do not have the power to impose their will upon the members of the Board.

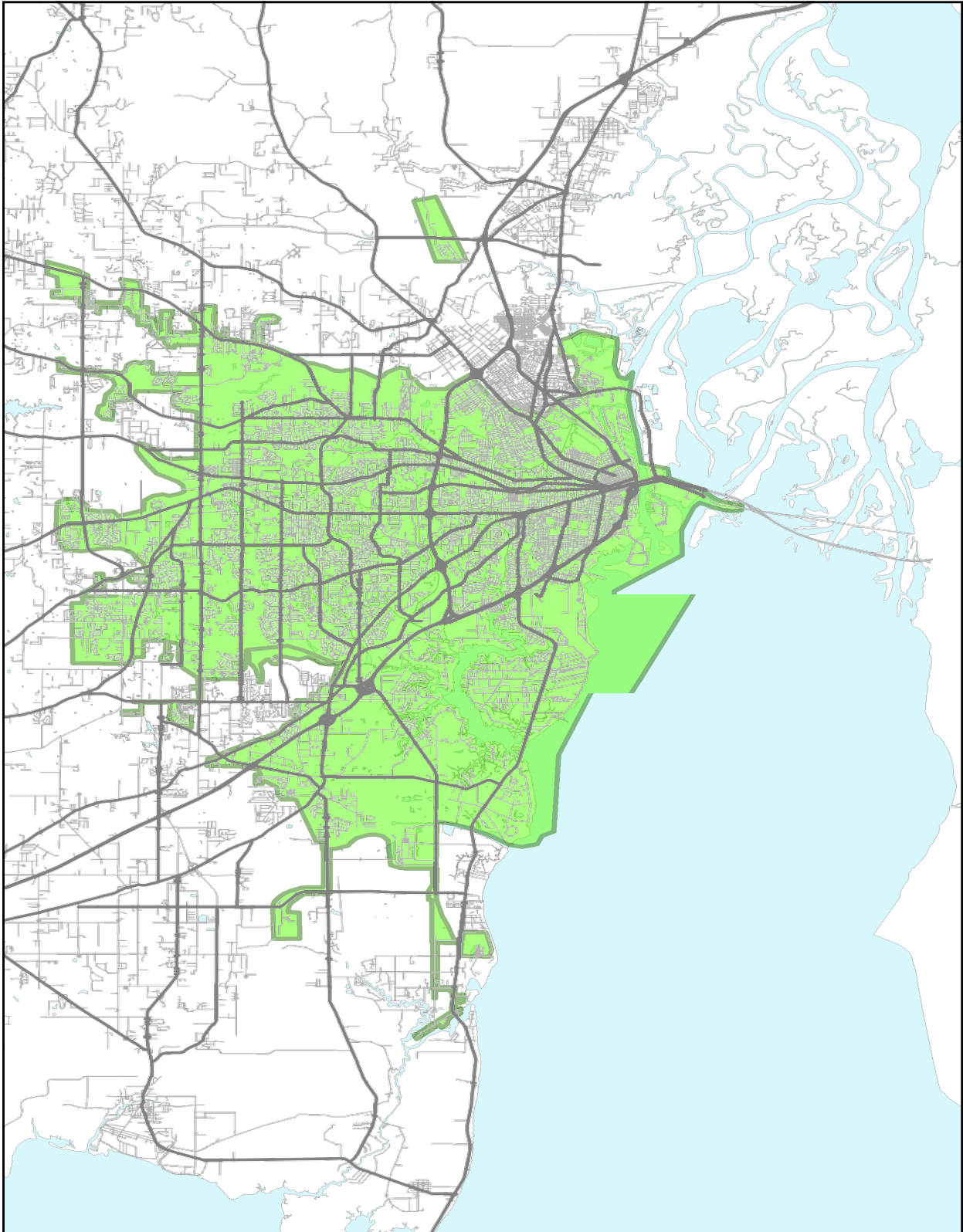
The Board's financial statements and budget have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Under provisions of GASB, the Board is considered a special-purpose government and is not a component unit of any other entity. The Board's financial statements include both the business activities and fiduciary activities of the Board.

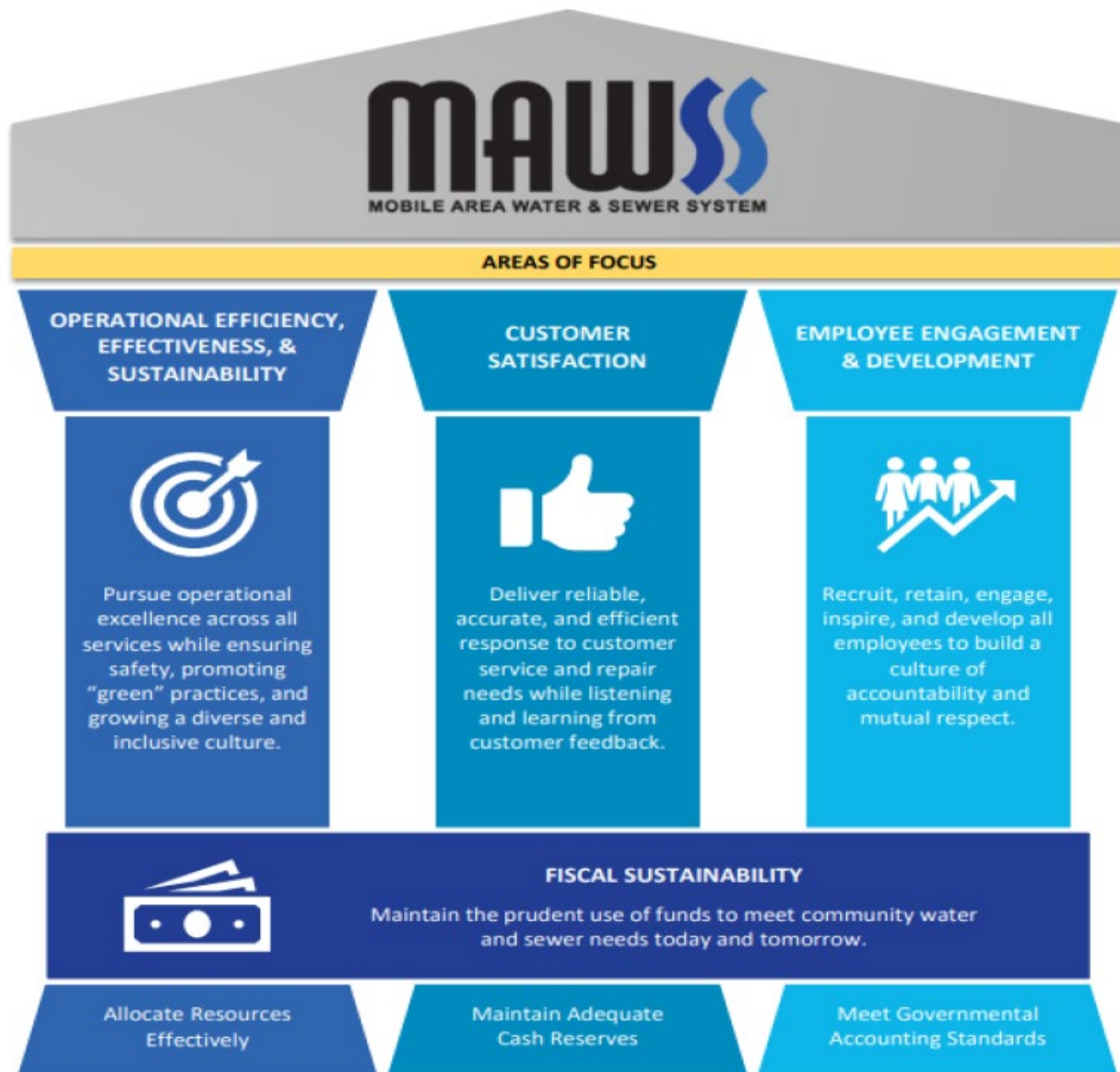
Key Performance Indicators (KPIs)

Throughout the year, the executive staff will update KPIs to ensure MAWSS is achieving our goals as outlined in the strategic plan. These measures are then evaluated by the Board. KPIs are developed for the following categories: Operating efficiency, Fiscal Sustainability, Customer Satisfaction, and Employee Engagement.

Service Area
City of Mobile, AL



OUR STRATEGIC PLAN - VISION 2026





FISCAL SUSTAINABILITY

Maintain the prudent use of funds to meet community water and sewer needs today and tomorrow.

STRATEGIC GOALS AND TACTICS

- 1.1. Grow the overall number of residential, commercial, and industrial customers**
 - A. Develop understanding of legal authority of service expansion into other areas
 - B. Review "in-fill" opportunities in existing service area and establish incentives for development
 - C. Identify wholesale customers within Mobile County
 - D. Review potential of converting septic tank users into sewer system customers
 - E. Continue to promote current water and wastewater services through local Chamber of Commerce relationship
- 1.2. Uphold fiscal and operational sustainability while maintaining low competitive rates**
 - A. Continue to balance rate increases and borrowing in order to fund future capital needs
 - B. Maintain reserves and positive performance of key financial measure benchmarks to ensure organization's high credit rating
 - C. Assist in the development and deployment of employee education in relationship to fiscal and operational responsibilities
 - D. Develop periodic leadership fiscal review process
- 1.3. Increase customer awareness of fiscal and operational service benefits and needs**
 - A. Summarize Comprehensive Annual Financial Report (CAFR) for appropriate audience to improve overall understanding
 - B. Incorporate fiscal and operational benefits and needs regularly into social media campaigns
 - C. Increase speaking engagement opportunities focused on fiscal and operational benefits and needs
 - D. Weave cost of service into all engagement activities as appropriate to audience (e.g., Citizen's Water Academy, community meetings, etc.)
- 1.4. Continue to pursue and build supplier diversity objectives and relationships**
 - A. Increase participation in and utilization of the Supplier Diversification Program
 - i. Increase communication and training regarding the Supplier Diversity program
 - a. Employees
 - b. Suppliers
 - c. Contract Service Providers
 - ii. Promote past accomplishments and future program goals to all stakeholders

KEY PERFORMANCE INDICATORS

- | | |
|---|---|
| <ul style="list-style-type: none"> • Credit rating • Total O&M expenditures as percent of revenue • Total number of customers (wholesale, residential, commercial, industrial, raw water) • Total percent of eligible dollars spent with participants of the Supplier Diversification Program • Days of cash on hand | <ul style="list-style-type: none"> • Debt service coverage ratio compared to both trust indenture requirement as well as internal target • O&M cost as percent of total revenue compared to identified peer utility group range (low and high percent) • Percent of total asset value spent on asset renewal annually • Privilege cost percent • Total annual debt |
|---|---|



OPERATIONAL EFFICIENCY, EFFECTIVENESS, AND SUSTAINABILITY

Pursue operational excellence across all services while ensuring safety, promoting “green” practices, and growing a diverse and inclusive culture.

STRATEGIC GOALS AND TACTICS

- 2.1. Sustain and improve existing service levels across Operations, Administration, and Technology while maintaining environmental and regulatory compliance**
 - A. Continue to implement Infrastructure Master Plan and periodically evaluate for needed changes going forward
 - B. Develop and implement an effective Technology Master Plan that is adaptable to change as required
 - C. Define the characteristics of “Model Utility” as intended in the Board’s Vision and implement efforts to meet or exceed
 - D. Define actionable KPIs for each department
 - i. Benchmark high performing peers to determine what is measured and how it is measured
 - ii. Use benchmarks in conjunction with MAWSS strategy, processes, and culture
 - E. Develop formal approach to review KPIs and drive improvement actions
 - F. Define organization-wide document management strategy
- 2.2. Maintain and improve safety and security awareness and practices across all activities**
 - A. Review and update policies and procedures related to safety and security
 - B. Integrate safety and security requirements and certifications into Master Training Plan
 - C. Incorporate safety and security requirements and behaviors in all employee evaluation processes
 - D. Improve and further implement both cyber and physical security measures
 - E. Develop and implement a property management program
- 2.3. Continue building MAWSS ‘green’ consciousness and practices**
 - A. Explore use of hybrid and alternative fueled vehicles
 - B. Increase recycling and expand our continued focus on waste reduction and energy efficiency
 - i. Conduct inventory of current programs and projects underway and explore opportunities to expand as viable
- 2.4. Grow a diverse and inclusive culture**
 - A. Encourage, promote, and require inclusive leadership practices across all levels of supervision
 - B. Ensure diversity and inclusion in hiring/promotion practices
 - C. Incorporate diversity and inclusiveness training within the Master Training Plan across all positions
 - D. Incorporate culture and climate checks in annual employee engagement survey process
 - E. Establish periodic third-party internal culture and climate assessments

KEY PERFORMANCE INDICATORS

- | | |
|---|---|
| <ul style="list-style-type: none"> • Percent of rate and fee structure that reflects cost of service (including funding capital investments, O&M, and contribution to fund reserves) - actual compared to budget year over year • Operating cost coverage (total operational revenues/total operating costs) for water and wastewater • Total annual water pumped (billions of gallons) • Percent of complete infrastructure master plan by phase • Miles of water main • Miles of sewer main | <ul style="list-style-type: none"> • Percent of complete technology master plan • Recordable lost time rate • Percent of new employees hired from monitored groups (compared with company, labor market, or industry benchmarks) • Water loss (water pumped/sold) • Overtime hours to regular hours • Water main breaks per mile of pipe per year • Sewer main breaks per mile of pipe per year • Total percent of eligible expenditures with diverse suppliers |
|---|---|



CUSTOMER SATISFACTION

Deliver reliable, accurate, and efficient response to customer service and repair needs while listening and learning from customer feedback.

STRATEGIC GOALS AND TACTICS

- 3.1. Deliver reliable, accurate, and efficient response to customer service and repair needs**
 - A. Automate work order administration
 - B. Provide customer real-time usage data
 - C. Improve work order scheduling through Infor/GIS connectivity to optimize routing response
 - D. Improve interdepartmental resource allocations, sharing, and communication
 - E. Study work processes to further understand opportunities to improve efficiency (i.e., cost effectiveness and productivity)
 - F. Development of Master Technology Plan
 - i. Software to support customer service improvements
 - ii. Increase employee understanding and use of software to improve customer service levels
- 3.2. Drive Customer Service improvements based on feedback from current and prospective customers**
 - A. Establish channels for follow-up customer service feedback at all customer contact points
 - i. Provide customer service survey
 - ii. Automate phone surveys for customer calls
 - iii. Develop service ticket email survey for service call follow-up
 - iv. Provide 'Chat Now' service for immediate website customer contact
 - v. Continue social media feedback
 - B. Set up standardized periodic customer feedback/ opportunity review process
 - i. Develop Board and public reporting of feedback-based improvement actions
- 3.3. Engage and educate all community stakeholders and customers**
 - A. Develop and deploy "MAWSS Listens" initiative
 - B. Continue "Citizen's Water Academy"
 - C. Expand local school outreach
 - D. Develop community outreach and engagement program
 - E. Expand website as an educational tool
- 3.4. Provide clear and consistent communication to our customers from within all areas of our organization**
 - A. Identify examples of conflicting communication; design and deploy employee training as needed to eliminate conflicting information
- 3.5. Expand Customer Assistance Programs**
 - A. Explore, improve, and enhance MAWSS Customer Financial Assistance Programs and expand public awareness of and participation in programs

KEY PERFORMANCE INDICATORS

- Average residential water and wastewater bill as a percent of median income in Mobile County
- Percent of customers surveyed that rate MAWSS as "good" or better
- Number of households positively impacted by customer assistance programs (CAPs)
- Monthly abandoned call rate
- Average call wait time
- Number of work orders created by customer requests (not including new service requests)
- Elapsed time to completing customer work orders from time requested (not including new service requests)
- Annual sanitary sewer overflows (SSO)
- Rates compared to peer group utilities
- Percent of water and wastewater bill of median income in Mobile County



EMPLOYEE ENGAGEMENT AND DEVELOPMENT

Recruit, retain, engage, inspire, and develop all employees to build a culture of accountability and mutual respect.

STRATEGIC GOALS AND TACTICS

- 4.1. Consistently engage, inspire, and develop all employees**
 - A. Expand employee participation in Citizen's Academy
 - B. Develop Master Training Plan
 - i. Complete department training needs assessment
 - a. Engage both leadership and staff in determining training needs
 - ii. Based on needs, develop appropriate employee training plans by department and position
 - iii. Incorporate diversity, inclusion, sensitivity, and bias training across the organization
 - C. Improve employee onboarding/orientation process to incorporate use of new technology and leadership check-ins
 - D. Periodic all hands meetings
 - E. Conduct annual all employee engagement survey and identify improvement actions based on results
 - F. Update employee policies for simplicity and clarity
- 4.2. Recruit and retain appropriately skilled, motivated, and responsive employees**
 - A. Update job descriptions to better fit employee duties
 - B. Improve consistency of workforce planning
 - C. Expand applicant pool
 - D. Improve interview and selection process
 - E. Improve early employee evaluation effectiveness during probationary period
 - F. Improve hiring practices, evaluation, and promotion to ensure equity and fairness
 - G. Leverage insights from employee exit interviews to address solutions to maximize employee retention
- 4.3. Develop a culture of accountability and mutual respect through consistent, constant, objective evaluation, feedback, and inter-company cooperation**
 - A. Develop and deploy inter-department customer service surveys to improve inter-company cooperation
 - B. Develop and deploy an annual employee engagement process that incorporates an annual survey, focus groups, and action plans
- 4.4. Engage each employees' understanding of fiscal and operational responsibilities**
 - A. Develop and deploy an Employee Water Academy
 - B. Include fiscal and operational feedback at periodic all hands meetings
 - C. Incorporate fiscal responsibility into core curriculum as part of the Master Training Plan
 - D. Complete and implement MAWSS Incentive Program
- 4.5. Continuously inform and engage the organization's Board of Directors**
 - A. Establish multiple retreats throughout the year to review strategic plan performance/gather feedback
 - B. Continue use of Board Committees to allow for in-depth review, discussion, and guidance

KEY PERFORMANCE INDICATORS

- | | |
|---|---|
| <ul style="list-style-type: none"> • Number of employees • Employee retention percent rate • Employee engagement survey participation level (percent of total employees) • Employee engagement index rating (from survey) | <ul style="list-style-type: none"> • Average training hours per employee • Number of employees with pertinent advanced education/certifications • Total hours worked • Total overtime hours |
|---|---|

OUR STRATEGIC PLANNING PROCESS



Developing the strategic plan was a true collaborative process and a purposeful collection of stakeholder input focused on developing the direction of MAWSS. The strategic planning team, working with a third-party facilitator, began the process of gathering information to conduct an environmental scan and performance review. This information was used to determine the impact of the environment on the future of MAWSS, to review the current strategic plan and goals, and to evaluate performance data related to organizational development, business operations, and customer service. These findings served as the basis to conduct a SWOT (strengths, weaknesses, opportunities, and threats) analysis, which was then reviewed by the team in relation to the current strategic plan. This information became the springboard from which a new strategic plan could be built.

Subsequent strategic planning team meetings were held to review SWOT analysis and provide feedback. Using this information as well as previous findings, the team defined new/updated strategic goals, which will guide the organization in coming years.

To support the strategic goals, the team set its strategic objectives and critical initiatives, which will be the focus of action for the remaining five years. Key performance indicators were also developed to measure progress toward achieving these goals. Once all components were developed, the plan was submitted to the Board of Directors, who reviewed and approved the **Strategic Plan**.

This Strategic Plan will drive our work and will be continuously monitored using our identified key performance indicators.

BUDGET PROCESS

History of the Budget

MAWSS is currently made up of multiple cost centers (departments). Each cost center is responsible for completing their budget each year. After completion all the data is compiled into a one-page budget for the Board to review and adopt. The one-page budget has a long history. Since MAWSS' inception, the consulting engineer and the full-time secretary treasurer together prepared the one-page budget prior to October 20 of each year. It wasn't until the early 1990s that cost center line item budgets were developed that supported the amounts on the one-page budget. These cost center budgets were prepared by the comptroller with little or no input from the various managers. As time progressed, the development of the budget was shifted to the various managers which allowed them a say in their departmental needs. Today each cost center manager prepares their department's budget, providing input into what the overall budget will be.

The 2014 Indenture of Trust removed several requirements of the budget process, including the adoption of a preliminary budget in October and public hearing with newspaper publication. However, MAWSS has chosen to continue with both the public hearing and the newspaper publication. We believe that we have a fiscal responsibility to keep our customers informed and we strive to be as transparent as possible.

BUDGET PROCESS

Basis of Accounting

Enterprise funds are presented on the accrual basis of accounting using governmental accounting standards applicable to an enterprise fund for business activities and to fiduciary funds for the Board's OPEB trust fund.

Basis of Budgeting

The Board sets its budget on a cash basis of accounting. The Board does not consider non-cash items (i.e. depreciation, amortization, gains/loss on sale of assets, etc...) and considers debt and capital purchases as expenses when preparing the budget. The objective of the budget is to determine the amount of cash coming to the Board (revenue) and the amount of cash used by the Board (operating expenses, capital improvements, debt service). This basis is different from what is shown on the audited financial statements. The Board does not budget for a change in net position.

Recognition of Revenue

The Board's main source of revenue is derived from water/sewer services. Business activity revenues are recognized when water is used by the customer or when wastewater services are provided to the customer. Meters are read throughout the month and billed during different cycles of the month.

Fiduciary fund revenues are recognized when earned. Earned revenues include the change in fair value of investments for the reporting period as all investments are carried at fair value in the statement of fiduciary net position.

Operating Revenues and Expenses

Operating revenues and expenses result from providing water and wastewater services, which are the Board's principal ongoing operations. The Board also recognizes connection charges and capacity fees to connect to the system as operating revenues. Operating expenses include the costs to provide these services, administrative costs, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Budget Adoption

The following steps are taken each year to ensure the Board stays in compliance with its Trust Indenture:

(a) Prior to the beginning of each Fiscal Year, the Board shall prepare and approve an annual budget for the System for the next ensuing Fiscal Year. Such budget shall show in reasonable detail:

- (1) the System Revenues estimated to be derived during such Fiscal Year;
- (2) the Operating Expenses estimated to be incurred during such Fiscal Year; and
- (3) the amounts which it is estimated will be paid into the Special Funds (Debt Service and Capital).

(b) The Board shall, after the adoption of the budget for each Fiscal Year, furnish a copy thereof to the Trustee and to any Holder who shall have made a written request therefor to the Board.

(c) The Board may at any time and from time to time, by Resolution, amend any budget so adopted.

The budget of the Board of Water and Sewer Commissioners of the City of Mobile ("Board") is adopted in accordance with the provisions of the *Indenture of Trust*, as revised November 2014, between the Board and its bond trustee, Regions Bank.

Budget Amendments

Amendments to the total combined budget shall be approved by resolution by the Board. Amendments to the departmental budgets will be made during the year as needed without Board approval.

Budget Calendar

The budget calendar is as follows:

August	Budget prepared by each cost center
September	Budget review by Director and Division Heads
October	Review budget information with the Finance Committee
November	Review budget information with the Board
November	Newspaper publication
December	Public hearing
December	Final budget adoption
December	Provide approved budget to Trustee

BUDGET DEVELOPMENT

Operating and Maintenance Budget

Each Cost Center will receive its own budget workbook from the Accounting Department. Cost Center budget workbooks are prepared in Excel format. Each Cost Center supervisor/manager receives five worksheets within its Excel workbook: Cost Center Operating budget, a detailed calculation template for all requested amounts, prior year calculations, the cost center capital budget, and a checklist of all items under review. The workbooks are completed and reviewed by the Supervisors, Managers, and Department Heads, and then submitted to Accounting for consolidation and subsequent review with the Director and Division Heads. The main worksheet lists the entire chart of accounts, five (5) years of actual expenses for that cost center, the prior year budget, current year budget and a column to complete the upcoming year's budget. Information on the five-year average, five-year median, previous twelve months, and current year annualized is also provided. The section for labor costs includes calculated fields based on another workbook where information on positions is maintained by Accounting. (See Budgeting for Positions below.)

Labor/ Positions

There are two parts to the process of budgeting for positions. One is to determine the number of employees that are budgeted, and the other is to arrive at a dollar value of all payroll-related expenses based on that number of employees.

To determine the number of employees, the starting point is the budget for the current year. Departments are listed, showing every position that was budgeted for the department and the number of employees for each. Any changes or budget amendments that took place during the year are shown, with those two columns together making up the current year budget as amended. The corresponding actual information for the current year by department and position is then included, with the difference between these columns being any unfilled positions.

Any requested changes are directed to the Department Heads and Division Heads for approval and then can be included in a copy of the comparison detailed above to arrive at the new number of total budgeted positions. This includes any additions, deletions, promotions, or transfers. The departments are summed into the same classifications or divisions used in our financial statements, showing totals by division and overall.

For the dollar value of labor costs, a spreadsheet is created using the current payroll information, including employee name and number, department, position, grade, step, and hourly rate. Current employees by department and position are compared to the current year budget, and any vacant positions are added to the spreadsheet. A base for annual wages at the budgeted number of positions is then established using current labor costs. From there, multipliers are used to include any budgeted merit increases or COLA increases for the following year. This method allows the cost of any proposed increases to be calculated by changing only one field in the workbook which recalculates all labor costs.

Consolidating the budgets

Once the information is received from the managers and the labor costs are added to the workbooks, the budget is combined for all cost centers to determine total operating needs. Beginning with budget year 2014, information is combined based on the following classifications, which reflects the same classifications in the board's annual audit:

- Water Supply
- Water Treatment
- Wastewater Treatment
- Transmission and Collection
- Support Services
- Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget.

Revenue Projections

Current year consumption information is added to the financial planning model and used to project revenues. The determining factors in deciding whether or not a rate increase is needed in the coming year are budgeted O & M expenses, debt service coverage and capital needs. The model is used to determine the increase needed to maintain the required levels of debt service coverage, fund balances,

and capital improvement expenditures. The balance of revenues minus operating expenses and debt service payments is the amount available for capital improvement.

Budgeted outcomes over the next several years are projected based on various assumptions, including rate increases, growth, increases to expenses based on the CPI, etc. The debt service coverage ratio (net revenues available for debt service payments) is then calculated. The debt service coverage ratio required by the Board's Indenture of Trust is 1.25, but the targeted ratio is 2.0, not to drop below 1.7. The days cash on hand benchmark is also monitored, with 200 days being the current target.

Cost Center Capital Requests

As noted earlier, the budget workbook contains five separate worksheets, including the Capital worksheet. This worksheet is for the preparation of each year's Cost Center Capital budget, and also a ten-year layout of assets needed, by year, and the amount necessary to maintain each Cost Center's request.

The current year's capital asset requests for each cost center are listed in a spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost of the item requested. Requests are made for equipment replacement as well as new equipment. Items greater than \$5,000 with a service life of two (2) or more years are capitalized as fixed assets. Assets less than \$5,000 are expensed. All new and replacement vehicle and equipment requests are included in the budget for the Garage cost center. These requests are submitted to the Garage Supervisor so that the items can be evaluated and included in the budget if approved. All computer hardware and software related requests are included in the budget for the Information Services cost center. These requests are submitted to the IT Director.

One-Page Budget

The preliminary one-page budget is prepared using projected revenues, requested budgeted expenses and required debt service payments. Every effort is made to limit the increase in the O&M budgeted expenses. The one-page proposed budget is reviewed, first by the Finance Committee, then at a board retreat, prior to submitting it to the Board for discussion and approval at the December board meeting.

Relevant Financial Policies

In conjunction with the new issue and the refunding, the Board adopted its Master Trust Indenture, dated November 1, 2014. The new covenants provide for, among other things, the adoption of an annual budget must be made by December 31 each year. The Board will vote on a one-page balanced budget. A balanced budget is establishing operating expenses, capital improvement needs, and debt service requirements and adjusting revenues to offset those costs. There should be no surplus/deficit in the budget. The Board is required to maintain a minimum Capital Improvement Fund balance of \$15 million. The Master Trust Indenture requires that the Board maintain a debt service coverage ratio of both parity and subordinate bonds of not less than 1.25. The Board has set internal policies to strive to maintain a debt service coverage ratio of 2.0, and also to maintain 200 days cash on hand.

The Board revised the Cash Reserve Requirements Policy in December 2015 in order to react to the required recording of the unfunded pension liability. This revision created an additional cash reserve for the accumulation of funds to offset the unfunded pension liability due to the adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

The Board, through their annual budget, is continuing to fund the reserve. The amount budgeted for 2022 was \$1,400,000.

As a result of two of the GASB Statements adopted in 2017, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Board must also report its net OPEB liability. As of December 2021, through contributions to an OPEB trust, the Board has a funded the liability at a rate of 104%.

Net Position

Net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted - consist of net position that is restricted by the Board's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (including those who have donated to the Board).

Unrestricted - all other net position is reported in this category.

**THE BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE
ONE PAGE BUDGET - CASH BASIS**

	2021 APPROVED BUDGET	2022 PROPOSED BUDGET
REVENUE		
Revenue Derived from Levy and Collection of Water Charges	\$ 39,385,422	\$ 40,588,380
Water Connection (Service Line) Fees	315,305	255,730
Water Connection (Capacity) Fees	195,077	126,525
Miscellaneous Water Revenue	2,330,059	2,803,512
Water Supply System (Industrial)	<u>1,696,010</u>	<u>1,450,757</u>
Total Water Revenue	<u>43,921,873</u>	<u>45,224,904</u>
 Revenue Derived from Levy and Collection of Sewer Charges	 67,334,999	 70,126,983
Sewer Connection (Service Line) Fees	274,642	329,511
Sewer Connection (Capacity) Fees	516,859	363,585
Pre-treatment Fees	707,171	693,861
Miscellaneous Sewer Revenue	<u>1,050,787</u>	<u>1,479,621</u>
Total Sewer Revenue	<u>69,884,458</u>	<u>72,993,561</u>
 Investment Revenue	 265,000	 75,000
Miscellaneous Rentals and Other	<u>540,000</u>	<u>430,000</u>
Gross Revenue	114,611,331	118,723,465
 EXPENSES - OPERATION AND MAINTENANCE		
Total Operation and Maintenance		
<i>Less Capitalized Labor and Materials and Depreciation</i>	<u>64,267,100</u>	<u>64,259,000</u>
 Net Revenue Before Transfers and Debt Service	 <u>50,344,231</u>	 <u>54,464,465</u>
 TRANSFERS AND DEBT SERVICE		
Bond Principal and Interest Requirements	15,759,539	12,154,351
State Revolving Loans P & I Requirements	9,748,412	14,322,034
Transfers to CIP Fund		
Cash Transfers	23,586,280	26,738,080
Capitalized Labor and Materials	<u>1,250,000</u>	<u>1,250,000</u>
	<u>24,836,280</u>	<u>27,988,080</u>
Total Transfers and Debt Service	<u>50,344,231</u>	<u>54,464,465</u>
 Net Revenue After Transfers and Debt Service (change in net position)	 <u>-</u>	 <u>-</u>
 Net Position - Beginning of the year (based on audit)	 400,206,648	 429,555,340
Net Position - Ending Balance	<u>\$ 400,206,648</u>	<u>\$ 429,555,340</u>
 Debt Service Coverage Ratio	 1.94	 2.04

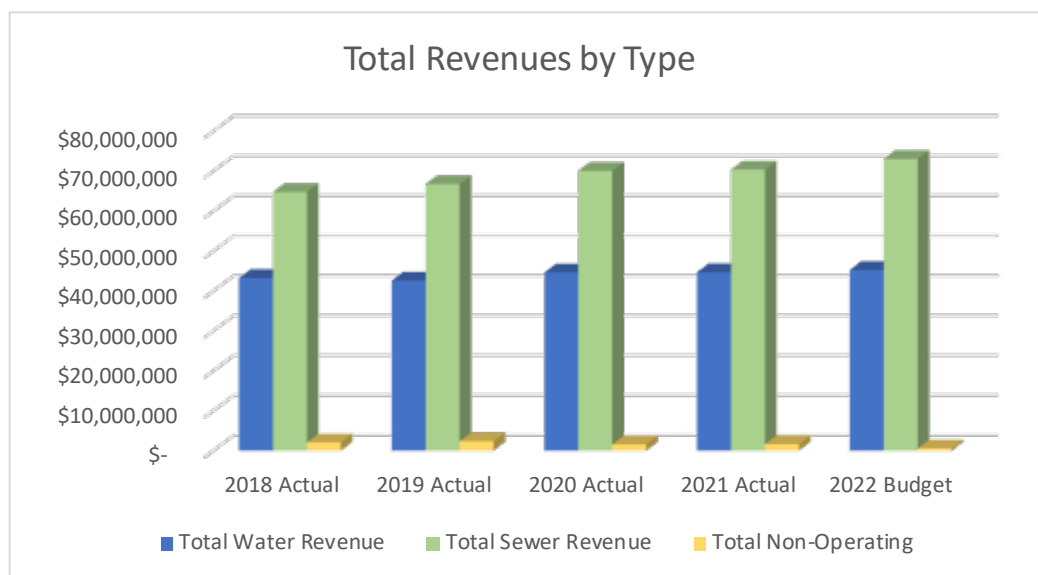
*** Please note the budget is prepared on a cash basis of accounting. This is different from the basis of accounting as presented on our financial statements. The Board does not budget for an increase/decrease in net position.

FINANCIAL TRENDS

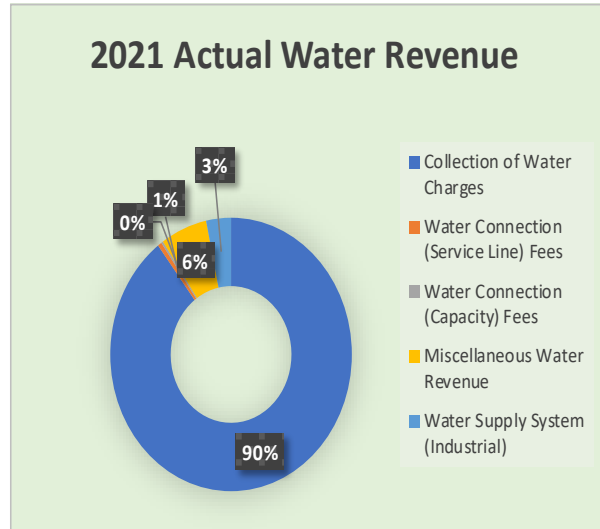
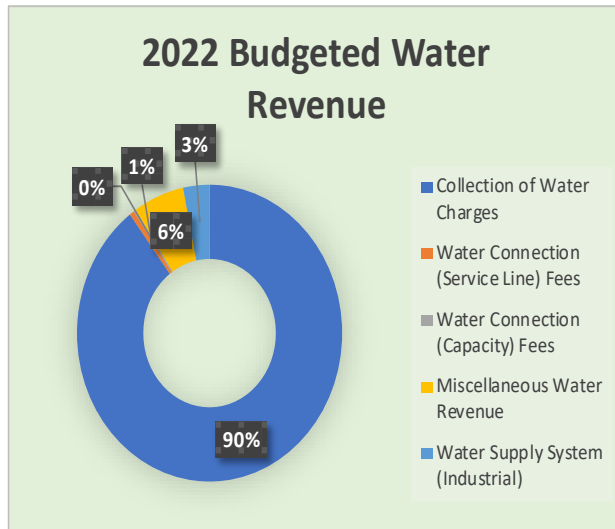
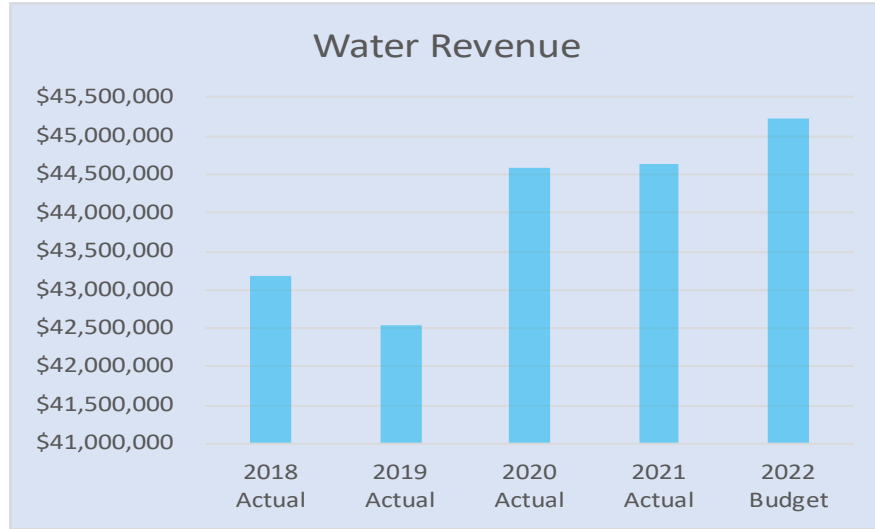
Revenue Development

Current year consumption information is added to the financial planning model and used to project revenues. The determining factors in deciding whether or not a rate increase is needed in the coming year are budgeted O & M expenses, debt service coverage and capital needs. A 3% volumetric rate increase was used in developing the 2022 budgeted revenues.

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Revenue Derived from Levy and					
Collection of Water Charges	\$ 37,828,334	\$ 37,970,822	\$ 40,902,868	\$ 40,025,427	\$ 40,588,380
Water Connection (Service Line) Fees	327,916	291,908	413,788	234,992	255,730
Water Connection (Capacity) Fees	217,600	159,637	178,890	115,150	126,525
Miscellaneous Water Revenue	3,029,187	2,625,824	1,848,970	2,777,858	2,803,512
Water Supply System (Industrial)	1,786,334	1,491,099	1,230,581	1,480,511	1,450,757
Total Water Revenue	<u>43,189,371</u>	<u>42,539,290</u>	<u>44,575,097</u>	<u>44,633,938</u>	<u>45,224,904</u>
Revenue Derived from Levy and					
Collection of Sewer Charges	61,810,368	63,884,147	67,323,009	67,576,205	70,126,983
Sewer Connection (Service Line) Fees	287,706	236,215	348,712	304,820	329,511
Sewer Connection (Capacity) Fees	531,364	405,210	492,340	329,890	363,585
Pre-treatment Fees	1,270,151	1,379,502	1,078,049	1,508,329	693,861
Miscellaneous Sewer Revenue	799,538	793,511	792,069	608,893	1,479,621
Total Sewer Revenue	<u>64,699,127</u>	<u>66,698,585</u>	<u>70,034,179</u>	<u>70,328,137</u>	<u>72,993,561</u>
Investment Revenue	1,006,525	1,429,807	504,755	(51,027)	75,000
Miscellaneous Rentals and Other	1,002,876	913,214	1,014,502	1,646,619	430,000
Total Non-Operating	<u>2,009,401</u>	<u>2,343,021</u>	<u>1,519,257</u>	<u>1,595,592</u>	<u>505,000</u>
TOTAL REVENUE	<u>\$ 109,897,899</u>	<u>\$ 111,580,896</u>	<u>\$ 116,128,533</u>	<u>\$ 116,557,667</u>	<u>\$ 118,723,465</u>

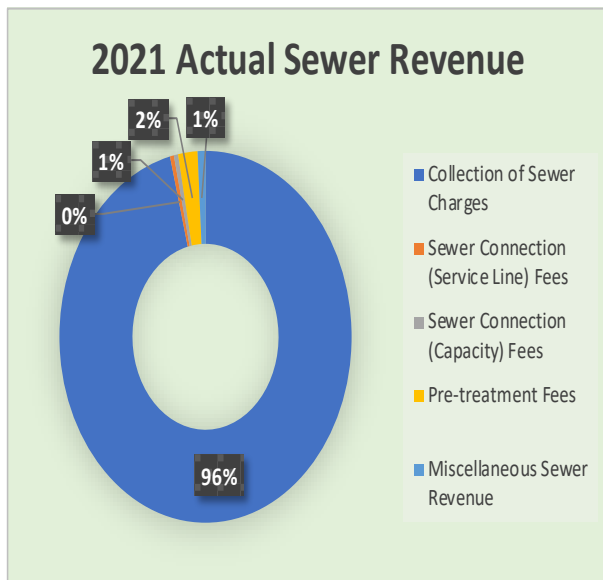
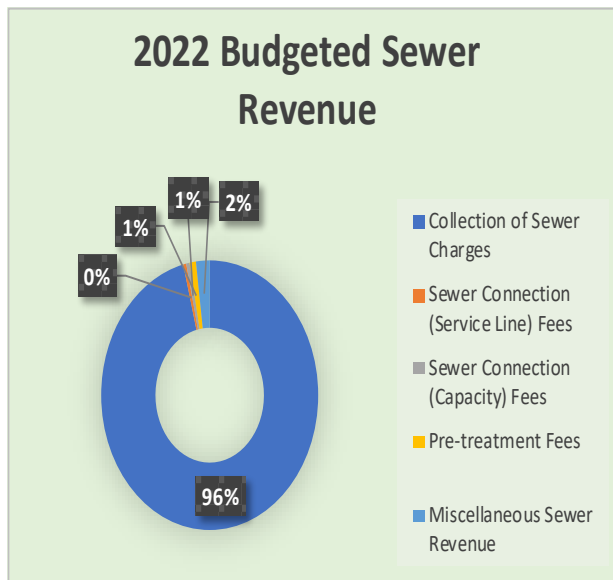
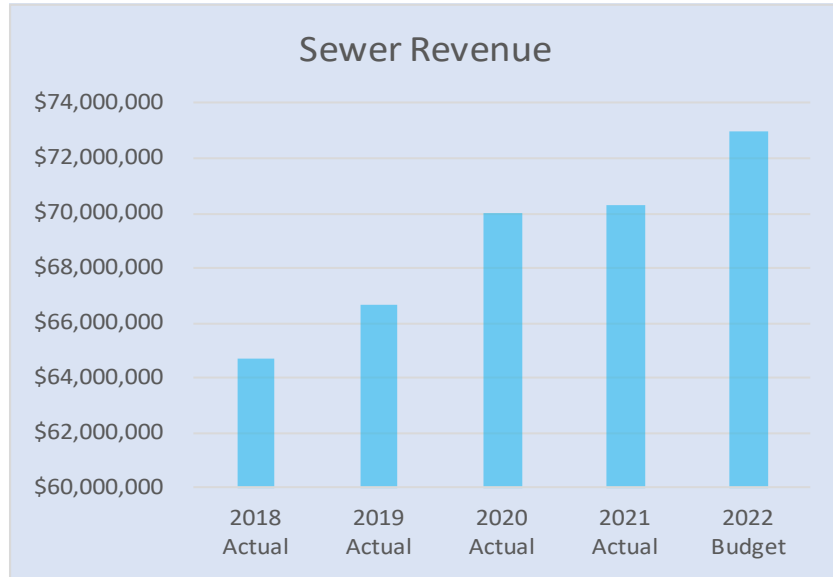


Water Revenue



Water consumption decreased during 2021 from 2020 by 3%. With the decrease in consumption and the increase in our debt service for 2022, the decision was made to increase volumetric rates by 3%. The volumetric rate revenue is equivalent to 90% of total water revenue. All other fees and charges were unchanged for the 2022 fiscal year.

Sewer Revenue



With the decrease in consumption and the increase in our debt service for 2022, the decision was made to increase the sewer volumetric rates by 3%. The volumetric rate revenue is equivalent to 96% of total sewer revenue. All other fees and charges were unchanged for the 2022 fiscal year.

Rates

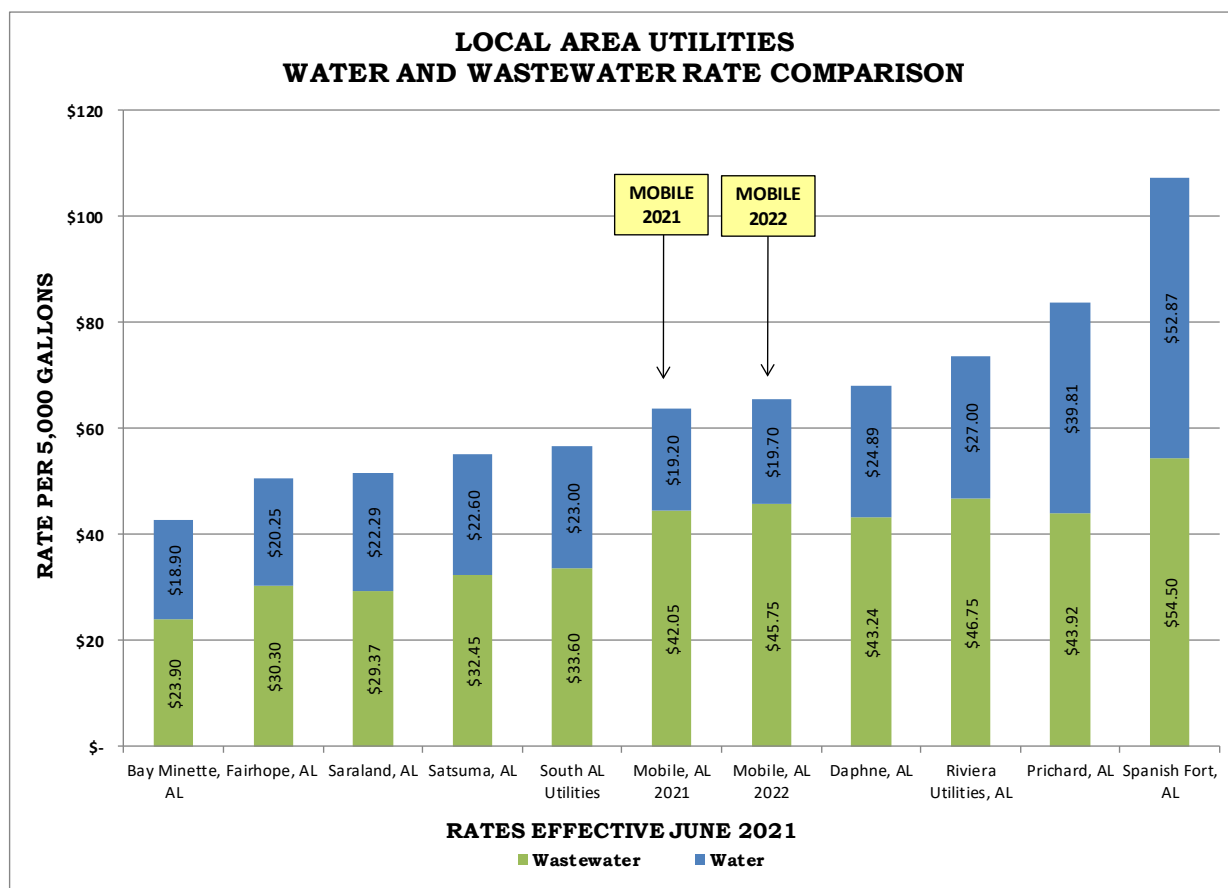
As of January 1, 2022, there will be a 3% volumetric rate increase on water and sewer services. The Board has a monthly fixed admin fee and capital improvement fee on each bill. A complete view of our rates can be found on our website at <https://www.mawss.com/billing/rates-and-billing/>.

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE
EFFECTS OF COST OF SERVICE RATE INCREASES FOR 2022

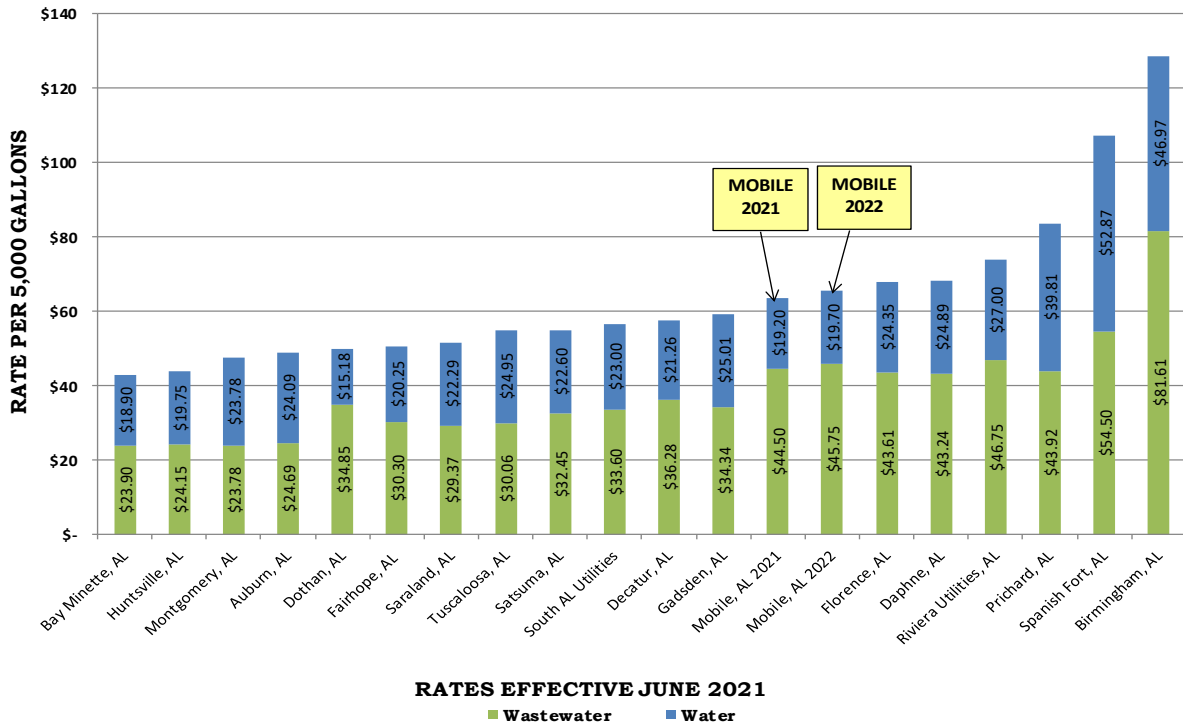
PROPOSED

	2021			2022			CHANGE PER MONTH		
	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL
RATE PER 1,000 GALLONS	3.38	8.44	11.82	3.48	8.69	12.17	0.10	0.25	0.35
2,500 GALLONS - MINIMUM	10.86	25.05	35.91	11.12	25.73	36.85	0.26	0.68	0.94
5,000 GALLONS	19.31	46.15	65.46	19.82	47.45	67.27	0.51	1.30	1.81
7,500 GALLONS	27.76	67.25	95.01	28.52	69.18	97.70	0.76	1.93	2.69

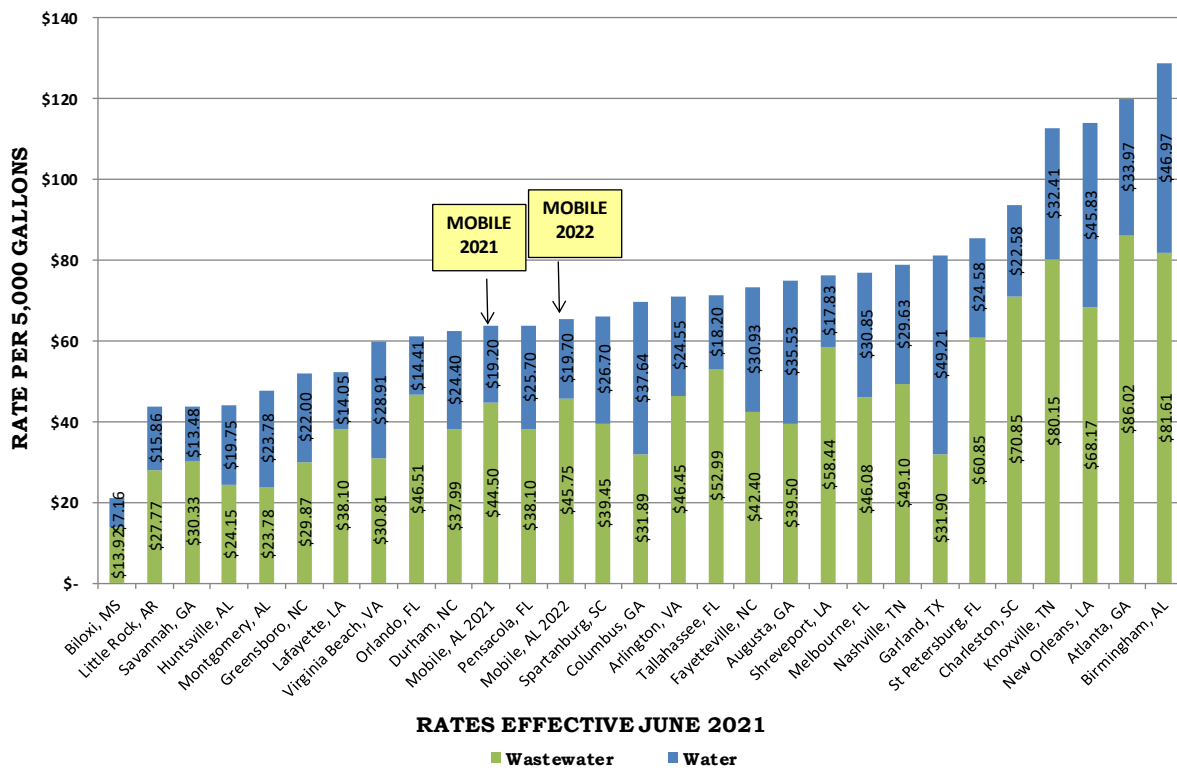
Even with a 3% rate increase to cover capital and operating needs, the Board still holds some of the cheapest rates locally and throughout the Southeastern United States.



STATE OF ALABAMA UTILITIES WATER AND WASTEWATER RATE COMPARISON



SOUTHEAST REGION UTILITIES WATER AND WASTEWATER RATE COMPARISON



Operating Expenses

Each Cost Center will determine their own expense budget based on three (3) different categories: Labor Costs, Contractual Services, and Operating Supplies/Materials. Once Accounting receives all completed cost center workbooks, the budget is combined for all cost centers to determine total operating needs. Information is combined based on the following classifications, which reflects the same classifications in the board's annual audit:

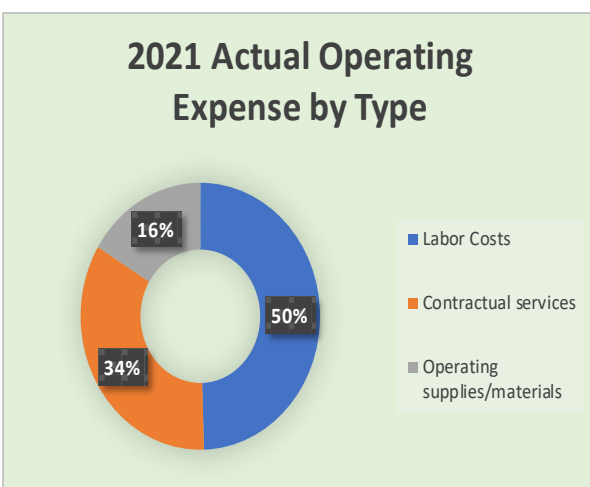
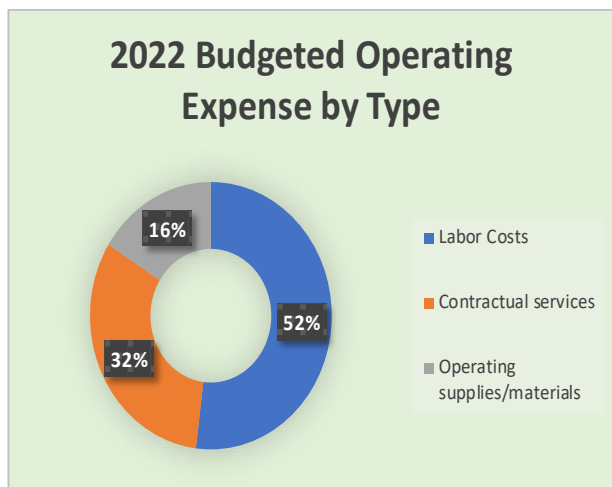
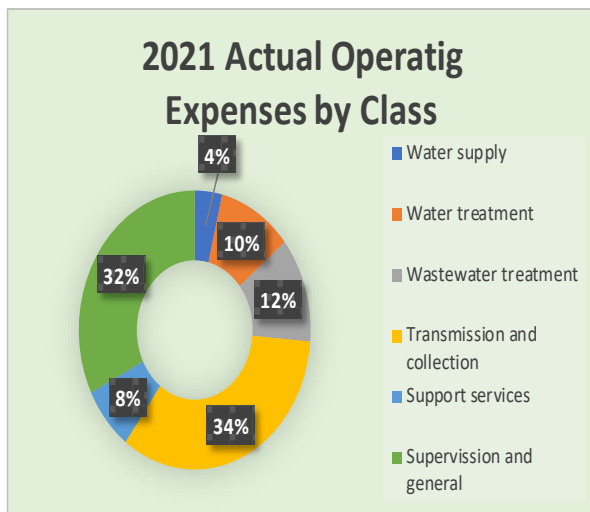
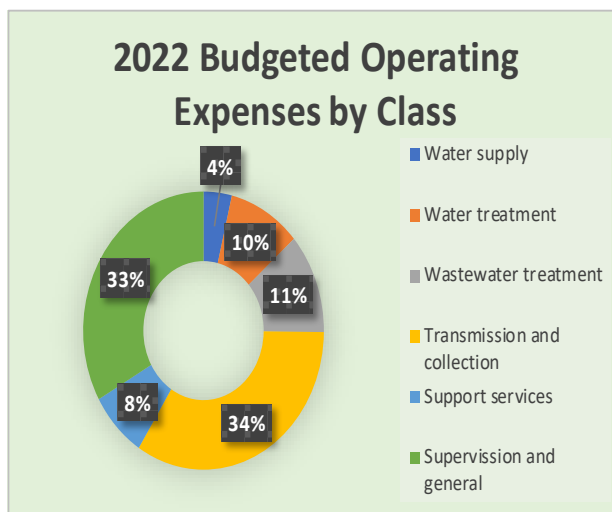
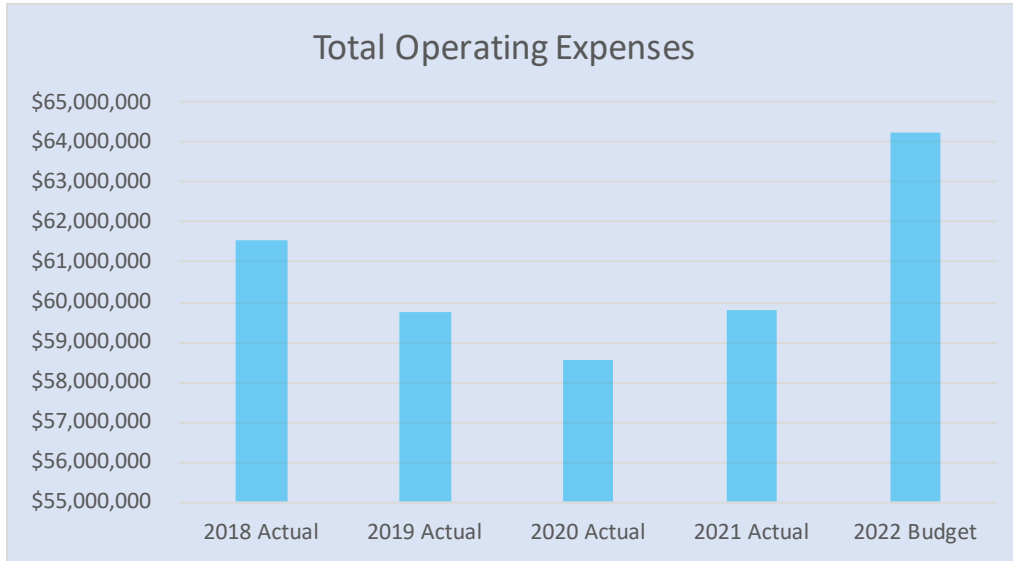
Water Supply
Water Treatment
Wastewater Treatment
Transmission and Collection
Support Services
Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget.

Operating Expense by Classification					
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Water supply	\$ 1,874,955	\$ 1,878,277	\$ 1,906,486	\$ 2,283,823	\$ 2,438,000
Water treatment	6,365,605	6,456,684	6,046,753	6,171,376	6,256,000
Wastewater treatment	7,677,924	7,506,824	6,728,642	7,282,974	7,479,000
Transmission and collection	21,083,636	21,595,487	21,639,446	20,235,260	21,764,000
Support services	4,852,226	4,943,279	4,744,760	4,431,794	4,983,000
Supervision and general	<u>19,702,151</u>	<u>17,362,468</u>	<u>17,470,121</u>	<u>19,373,109</u>	<u>21,339,000</u>
Total Operating expenses	<u>\$ 61,556,497</u>	<u>\$ 59,743,019</u>	<u>\$ 58,536,208</u>	<u>\$ 59,778,336</u>	<u>\$ 64,259,000</u>

Operating Expense by Type					
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Labor Costs	\$ 33,431,617	\$ 29,503,346	\$ 29,703,354	\$ 29,598,732	\$ 33,405,000
Contractual services	18,556,074	19,866,272	19,143,330	20,423,910	20,529,000
Operating supplies/materials	<u>9,568,806</u>	<u>10,373,401</u>	<u>9,689,524</u>	<u>9,755,694</u>	<u>10,325,000</u>
Total Operating expenses	<u>\$ 61,556,497</u>	<u>\$ 59,743,019</u>	<u>\$ 58,536,208</u>	<u>\$ 59,778,336</u>	<u>\$ 64,259,000</u>

Operating Expenses (continued)



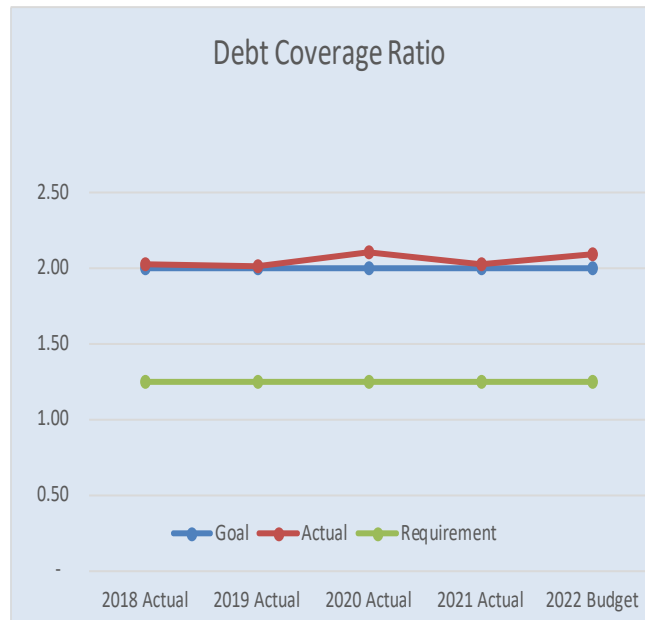
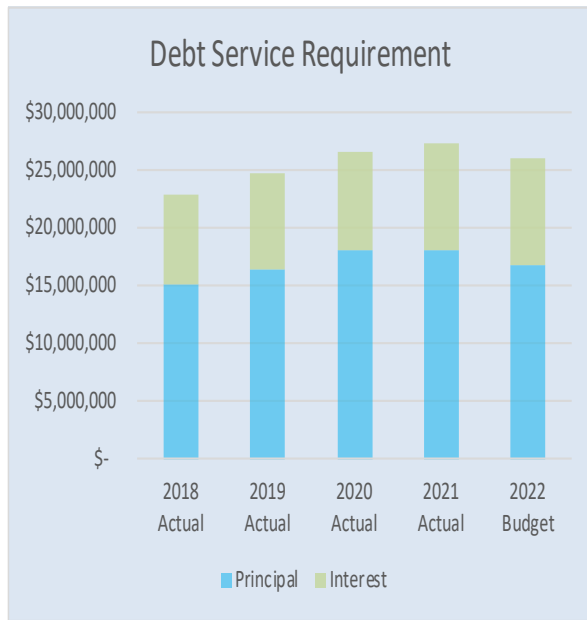
Debt Service

The Board issues water and sewer revenue bonds to provide funds for the acquisition and construction of major capital assets, including infrastructure. The water and sewer revenue bonds are on parity, while the State Revolving Fund bonds are subordinate. Total operating revenues are pledged as security on the bonds, regardless of the source of the revenue or the use of the proceeds. The Board currently holds an Aa3 rating with Moody's Investments.

During 2021, the Board obtained two State Revolving Fund bonds in the amount of \$48,865,000. These bonds will be used to for various capital improvement projects dealing with clean water and drinking water. In 2022, the Board will obtain two more State Revolving Fund bonds in the amount of \$54,850,000. The proceeds from these borrowings will used to complete Phase I of the Master Plan capital improvement project.

Below is a graph to demonstrate the debt service for the previous five years. As set forth in the 2014 Trust Indenture, the Board is required to maintain a 1.25 debt coverage ratio but has an internal goal of maintain a 2.0 ratio. These figures are updated annually into our finance model and revenues are set accordingly to ensure MAWSS maintains a 2.0 debt service coverage ratio.

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Principal	\$ 15,159,213	\$ 16,369,213	\$ 17,990,232	\$ 17,990,232	\$ 16,742,000
Interest	<u>7,670,278</u>	<u>8,275,372</u>	<u>8,594,095</u>	<u>9,303,669</u>	<u>9,264,000</u>
Total	<u>\$ 22,829,491</u>	<u>\$ 24,644,585</u>	<u>\$ 26,584,327</u>	<u>\$ 27,293,901</u>	<u>\$ 26,006,000</u>
Operating Revenues	\$ 107,888,498	\$ 109,237,875	\$ 114,609,276	\$ 114,962,075	\$ 118,723,465
Operating expenses	<u>61,556,497</u>	<u>59,743,019</u>	<u>58,536,208</u>	<u>59,778,336</u>	<u>64,259,000</u>
Operating income	<u>\$ 46,332,001</u>	<u>\$ 49,494,856</u>	<u>\$ 56,073,068</u>	<u>\$ 55,183,739</u>	<u>\$ 54,464,465</u>
Debt Coverage Ratio	2.03	2.01	2.11	2.02	2.09



Debt Service (continued)

Below is a summary of future debt service payments. The Board is expected to have all debt paid off by 2041.

<u>Year ending December 31,</u>	<u>Principal</u> (in thousands)	<u>Interest</u> (in thousands)	<u>Total</u> (in thousands)
2022	\$ 16,742	\$ 9,264	\$ 26,006
2023	15,780	8,916	24,696
2024	12,375	8,544	20,919
2025	15,280	8,231	23,511
2026	15,845	7,754	23,599
2027 - 2031	93,015	29,917	122,932
2032 - 2036	101,260	14,127	115,387
2037 - 2041	<u>32,010</u>	<u>1,620</u>	<u>33,630</u>
Subtotals	302,307	88,373	390,680
Plus: bond premium	<u>5,466</u>	<u>(5,466)</u>	<u>-</u>
Total bonds payable	<u>\$ 307,773</u>	<u>\$ 82,907</u>	<u>\$ 390,680</u>

Capital Improvements (PAYGO Funds)

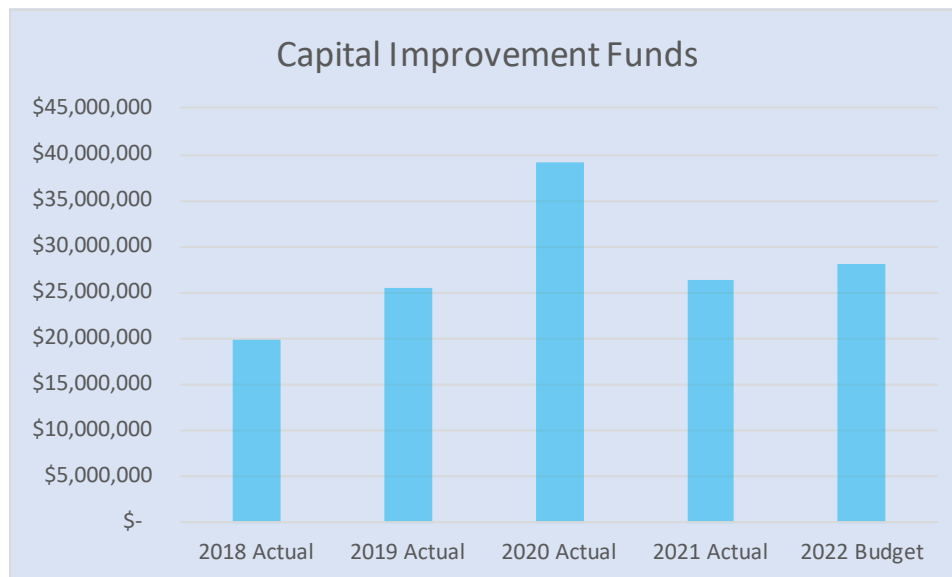
Cost Centers are asked to prepare their Capital Budget for the next ten-years. The current year's capital asset requests for each cost center are listed in a separate spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost of the item requested. Requests are made for equipment replacement as well as new equipment. Items greater than \$5,000 with a service life of two (2) or more years are capitalized as fixed assets. Assets less than \$5,000 are expensed. All new and replacement vehicle and equipment requests are included in the budget for the Garage cost center. These requests are submitted to the Garage Supervisor so that the items can be evaluated and included in the budget if approved. All computer hardware and software related requests are included in the budget for the Information Services cost center. These requests are submitted to the IT Director.

The following formula is used to calculate the funds that will be used for capital purchases:

$$\text{Budgeted revenues} - \text{operating expenses} - \text{debt services} = \text{capital improvement (paygo funds)}$$

Below is a chart representing how much the Board has applied to Capital Improvements over the past 5 years. This amount is separate from Capital Projects being funded by debt.

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Capital Improvement Funds	\$ 19,744,538	\$ 25,525,973	\$ 39,137,519	\$ 26,353,844	\$ 27,988,080



**The year 2020 was higher due to the Board funding the Advanced Metering Infrastructure System (AMI).

O&M BUDGET OVERVIEW

Operating Budget Overview

As mentioned earlier, each Cost Center/Department will determine their own expense budget based on three (3) different categories: Labor Costs, Contractual Services, and Operating Supplies/Materials. Once Accounting receives all completed cost center workbooks, the budget is combined for all cost centers to determine total operating needs. Cost Centers are combined based on the following classifications, which reflects the same classifications in the board's annual audit:

- Water Supply
- Water Treatment
- Wastewater Treatment
- Transmission and Collection
- Support Services
- Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget. The total O&M cost is referenced on the One-Page budget summary presented to the Board prior to adoption.

In this section, the combined O&M will be presented and then a breakdown of each classification. A brief description of each classification and their responsibilities is listed below.

Combined O&M Operating Budget

Below is a combined O&M budget of all six classifications. This budget is used in determining the overall operating needs for the upcoming fiscal year. This is presented to the Board and used in the adoption process.

2022 OPERATIONS AND MAINTENANCE BUDGET COMBINED O&M														
						APPROVED	APPROVED	WORKING						
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	PREVIOUS	6
	2016	2017	2018	2019	2020	2020	2021	2022	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	12 MONTHS	YTD 2021
													JULY-JUNE	ANNUALIZED
LABOR COSTS														
Labor-Regular	17,238,416	17,205,471	18,067,061	18,529,913	18,667,657	22,526,500	21,430,330	21,095,000	(335,330)	-2%	17,941,703	18,067,061	17,835,161	17,719,754
Labor-Capitalized	(484,907)	(454,917)	(344,128)	(283,245)	(213,588)	-	-	(350,000)	(350,000)	0%	(356,157)	(344,128)	(201,318)	(249,148)
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,985,910)	(1,115,803)	(1,092,000)	23,803	-2%	-	-	-	-
Labor-Overtime	954,983	1,106,328	1,115,165	1,021,906	846,551	875,520	849,141	823,000	(26,141)	-3%	1,008,987	1,021,906	758,592	765,858
Labor-Standby	413,293	531,455	552,444	460,657	356,091	435,250	407,165	400,000	(7,165)	-2%	462,788	460,657	410,572	411,823
Labor-Holiday	79,095	87,817	97,267	93,063	92,618	91,000	98,907	93,000	(5,907)	-6%	89,972	92,618	85,028	68,600
Labor-Military Time	1,496	1,947	238	12,008	14,643	-	-	-	-	0%	6,066	1,947	6,069	1,530
Labor-Sick Pay	425,855	441,464	466,212	492,367	745,334	-	-	-	-	0%	514,247	466,212	748,299	547,131
Labor-Vacation	1,082,481	1,085,385	1,158,569	1,162,436	1,019,997	-	-	-	-	0%	1,101,774	1,085,385	1,111,263	794,400
Labor-Bonus Pay	181,170	229,560	236,500	253,666	239,251	225,000	225,000	225,000	-	0%	228,029	236,500	239,251	-
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Payroll Taxes-FICA	1,537,759	1,570,210	1,585,369	1,639,630	1,623,933	1,847,930	1,659,133	1,633,000	(26,133)	-2%	1,591,380	1,585,369	1,571,314	1,519,958
Pension Expense	2,129,870	2,153,105	662,134	901,912	1,701,750	2,411,600	2,274,300	2,237,000	(37,300)	-2%	1,509,754	1,701,750	2,833,133	2,110,615
Unfunded Pension Expense	805,000	900,000	1,000,000	1,100,000	1,200,000	1,200,000	1,300,000	1,400,000	100,000	8%	1,001,000	1,000,000	50,000	1,300,000
Disability Insurance Expense	114,787	114,637	118,878	122,763	122,072	127,920	123,210	118,000	(5,210)	-4%	118,628	118,878	117,425	111,669
Health Insurance Expense	4,286,348	3,849,476	4,500,511	4,289,180	4,306,044	4,702,500	4,844,480	4,846,000	1,520	0%	4,246,312	4,289,180	4,568,764	4,347,913
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Flex Benefit Plan-Sec 125	7,200	5,427	5,072	6,233	5,945	6,640	6,400	6,000	(400)	-6%	5,975	5,945	5,585	5,680
Life Insurance Expense	46,689	48,849	51,125	52,803	52,250	52,110	48,580	45,000	(3,580)	-7%	50,343	51,125	45,356	39,817
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Unemployment Insurance Expense	6,193	3,620	3,137	5,319	1,672	15,640	4,590	9,000	4,410	96%	3,988	3,620	557	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Workers' Comp Insurance Exp	505,465	703,220	675,096	574,766	475,391	607,030	498,960	303,000	(195,960)	-39%	586,788	574,766	406,887	295,775
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Non-Cash PIK Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Acc Vacation Leave Exp	209,901	169,867	1,829	237,901	256,457	100,000	105,150	200,000	94,850	90%	175,191	209,901	256,457	-
Acc Sick Leave Exp	287,699	229,629	1,900,141	578,383	363,007	100,000	306,000	300,000	(6,000)	-2%	671,772	363,007	363,007	-
Post Employment Benefits-Other	2,780,391	195,339	1,340,070	(2,022,344)	(2,436,244)	490,880	240,000	800,000	560,000	233%	(28,557)	195,339	(2,315,196)	242,095
Personnel Board Expense	288,800	277,666	238,929	274,030	262,522	315,820	313,030	314,000	970	0%	268,389	274,030	264,370	310,788
Total Labor Costs	32,897,983	30,455,559	33,431,617	29,503,346	29,703,354	34,145,430	33,618,573	33,405,000	(213,573)	-1%	31,198,372	31,461,069	29,150,578	30,344,259
CONTRACTUAL SERVICES														
Accounting & Audit Fees	45,102	32,631	94,258	87,515	103,780	100,000	93,970	104,000	10,030	11%	72,657	87,515	182,180	185,300
Advertising	7,240	8,337	17,315	23,677	30,527	147,500	141,500	73,000	(68,500)	-48%	17,419	17,315	28,964	37,964
Bank Service Charges	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Contract-Grass Cutting	275,407	281,727	313,993	302,656	270,734	280,000	300,000	327,000	27,000	9%	288,904	281,727	263,248	211,752
Collection/Credit Bureau Fees	(147)	(280)	(186)	(2,437)	(1,499)	-	-	-	-	0%	(910)	(280)	(13)	(133)
Cost of Water-Other Utilities	56,092	62,374	53,620	56,246	47,863	55,200	55,710	51,000	(4,710)	-8%	55,239	56,092	50,381	45,805
Couner Fees	11,529	12,049	14,954	21,624	20,526	18,250	18,000	13,000	(5,000)	-28%	16,137	14,954	22,916	23,773
Commissioners' Fees	93,250	94,800	93,700	94,800	95,900	94,800	94,800	95,000	200	0%	94,460	94,800	95,900	94,800
Customer Assistance	-	-	-	5,000	5,000	5,000	5,000	5,000	-	0%	2,000	-	5,000	10,000
Diving Services	-	-	2,066	29,751	-	1,000	1,000	1,000	-	0%	6,363	-	872	1,744
Electricity	4,040,032	4,260,689	4,241,485	4,542,511	4,150,320	4,194,135	4,348,746	4,301,000	(47,746)	-1%	4,247,007	4,241,485	4,640,574	4,371,875
Electricity-Bucks	4,549	5,481	6,697	16,894	6,717	7,000	17,500	13,000	(4,500)	-26%	8,068	6,697	3,638	3,273
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Empl Counseling-Rehab	13,319	14,484	15,359	15,858	13,518	15,000	15,000	15,000	-	0%	14,508	14,484	13,571	12,154
Engineering Services	206,424	198,161	154,416	279,967	219,381	232,500	235,000	210,000	(25,000)	-11%	211,670	206,424	187,352	143,968
Engineering Services-Consent Decree	-	-	-	-	-	-	-	50,000	50,000	0%	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	0%	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET COMBINED O&M														
						APPROVED	APPROVED	WORKING						
ACCOUNT DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2020	BUDGET 2021	BUDGET 2022	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	PREVIOUS 12 MONTHS JULY-JUNE	6 YTD 2021 ANNUALIZED
Equip & Property Rental	56,206	81,949	239,004	34,548	23,450	101,300	59,180	113,000	53,820	91%	87,031	56,206	66,533	109,672
Garbage Collection/Dump Fees	211,481	181,882	330,912	267,185	263,769	226,600	232,980	247,000	14,020	6%	251,046	263,769	250,156	240,163
Generator Maintenance - CC 27	34,369	33,208	15,428	47,860	4,931	24,450	25,000	25,000	-	0%	27,159	33,208	16,431	23,000
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Insurance-Property & Liab	108,777	372,888	288,799	371,905	382,449	371,770	389,000	420,000	31,000	8%	304,964	371,905	402,823	415,443
Insurance-Uninsured Damage Clm	667,869	1,223,636	794,403	478,261	415,061	300,000	390,000	300,000	(90,000)	-23%	715,846	667,869	266,463	91,828
Insurance-Uninsured/Admin Fees	100,146	130,590	97,864	65,318	27,548	100,000	50,000	30,000	(20,000)	-40%	84,293	97,864	15,714	4,978
Investment Fees	-	-	-	-	13,611	-	-	-	-	0%	2,722	-	15,229	15,235
Land Management	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Land Surveying	42,661	17,994	67,913	26,161	20,736	35,500	35,600	20,000	(15,600)	-44%	35,093	26,161	4,375	8,750
Legal Fees	198,340	279,858	371,628	300,645	367,659	200,000	250,000	370,000	120,000	48%	303,626	300,645	346,203	258,147
Maintenance Agreement	1,161,003	1,243,364	1,245,194	1,708,788	1,932,994	2,382,407	2,294,907	2,101,000	(193,907)	-8%	1,458,268	1,245,194	2,078,199	2,165,478
Manhole Rehab	3,250	3,725	3,870	3,250	5,300	3,500	3,500	4,000	500	14%	3,879	3,725	5,500	4,500
Minority Enterprise Project	23,150	45,033	125,028	139,368	138,193	95,000	100,000	140,000	40,000	40%	94,154	125,028	175,854	203,998
Misc Outside Services	1,122,159	2,207,971	2,031,286	2,069,391	2,258,516	2,474,439	2,879,592	2,491,000	(388,592)	-13%	1,937,865	2,069,391	2,482,242	2,207,915
Natural Gas	274,965	277,447	249,876	275,745	227,689	283,500	279,720	295,000	15,280	5%	261,144	274,965	272,710	366,520
Permit Fees	18,489	5,248	23,876	21,662	3,022	13,900	12,395	13,000	605	5%	14,460	18,489	13,604	43,989
Personnel Board Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Pipeline Crossing Expense	3,609	3,072	4,296	3,631	4,079	5,000	4,000	4,000	-	0%	3,737	3,631	3,782	3,335
Plant Maint-Annual Contract	558,149	802,817	861,782	667,158	742,412	773,000	773,000	775,000	2,000	0%	726,463	742,412	808,952	895,877
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	105,000	105,000	0%	-	-	-	-
Plant Maint/Electrical-Annua	180,273	191,547	193,678	259,574	250,629	257,000	252,000	257,000	5,000	2%	215,140	193,678	376,854	474,368
Plant Maint/Painting-Annual Cc	-	-	-	124,359	88,661	224,000	219,000	186,000	(33,000)	-15%	42,604	-	35,948	-
Point Repairs	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Recording Fees	670	616	756	1,554	803	2,000	1,500	1,000	(500)	-33%	880	756	517	753
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Repairs-Autos & Trucks	315,227	199,789	67,360	87,151	111,340	151,137	141,850	116,000	(25,850)	-18%	156,173	111,340	87,876	86,747
Repairs-Generators	-	-	4,507	4,818	9,131	2,500	5,700	4,000	(1,700)	-30%	3,691	4,507	8,344	966
Repairs & Maint-Equipment	803,308	908,044	750,785	643,077	465,055	1,014,180	930,800	835,000	(95,800)	-10%	714,054	750,785	371,451	407,553
Repairs-Property	162,857	138,574	148,673	168,547	166,636	287,000	243,520	266,000	22,480	9%	157,057	162,857	181,202	143,040
Repairs-Standby Pumps	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Repairs-Tires	-	-	14,451	140,259	113,344	27,400	60,770	103,000	42,230	69%	53,611	14,451	115,282	124,668
Risk Management	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Safety Consulting Fees	40,110	32,079	24,737	35,376	29,700	40,000	45,000	68,000	23,000	51%	32,400	32,079	14,725	13,800
Security Services	258,938	208,976	233,027	217,958	246,146	249,000	223,000	233,000	10,000	4%	233,009	233,027	262,278	217,824
Sewer Cleaning/Videoling	1,498,777	1,651,931	1,327,956	1,669,603	1,437,024	1,500,000	1,500,000	1,500,000	-	0%	1,517,058	1,498,777	1,833,965	1,375,106
Sludge Disposal	443,268	636,084	634,532	929,677	450,882	560,000	573,200	570,000	(3,200)	-1%	618,929	634,532	571,449	519,547
Street Repairs-Paving-Permits	2,743,606	1,690,404	2,726,725	2,969,699	3,030,222	2,603,000	2,703,520	2,700,000	(3,520)	0%	2,632,131	2,743,606	2,146,389	1,931,322
Substance Abuse-Testing	13,311	10,568	10,955	8,706	3,411	13,000	7,000	5,000	(2,000)	-29%	9,390	10,568	3,570	4,564
Telephone Services	207,246	105,458	88,296	77,955	82,481	123,574	90,016	91,000	984	1%	112,287	88,296	84,383	84,683
Telephone-Cellular & Pager	104,376	176,961	172,922	194,605	211,053	182,500	220,500	224,000	3,500	2%	171,983	176,961	182,446	183,865
Testing-ICR	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Testing-Outside Services	172,087	120,025	205,989	172,374	237,689	296,942	176,723	300,000	123,277	70%	181,633	172,374	297,131	292,997
Trustee Fees	19,154	21,404	19,954	18,559	19,678	12,750	21,000	21,000	-	0%	19,750	19,678	19,678	16,500
Watershed Planning	23,850	28,620	30,230	30,230	30,230	30,000	30,000	38,000	8,000	27%	28,632	30,230	22,899	15,570
WCA Expenses	-	-	141,705	157,051	365,032	500,000	500,000	300,000	(200,000)	-40%	132,758	141,705	356,287	(10,857)
Total Contractual Services	16,324,476	18,002,214	18,556,074	19,866,272	19,143,330	20,616,734	21,050,199	20,529,000	(521,199)	-2%	18,378,473	18,341,881	19,692,025	18,083,919
OPERATING SUPPLIES/MATERIALS														
Cashier Shortages	(169)	(50)	(291)	(1,316)	15	-	-	-	-	0%	(362)	(169)	141	200
Chem-Aluminum Sulfate	619,208	617,777	578,960	672,551	723,199	625,000	799,650	740,000	(59,650)	-7%	642,339	619,208	735,389	724,810
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Calcium Hypochlorite	3,570	1,853	2,163	1,597	2,997	2,800	2,875	2,000	(875)	-30%	2,436	2,163	1,979	1,424
Chem-Chlorine	217,408	227,933	214,715	211,864	228,066	235,857	246,205	260,000	13,795	6%	219,997	217,408	248,936	254,121

2022 OPERATIONS AND MAINTENANCE BUDGET COMBINED O&M														
						APPROVED	APPROVED	WORKING						
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	PREVIOUS	6
	2016	2017	2018	2019	2020	2020	2021	2022	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	12 MONTHS	YTD 2021
													JULY-JUNE	ANNUALIZED
Chem-Copper Sulfate	10,298	10,298	10,395	9,954	14,604	10,500	10,468	9,000	(1,468)	-14%	11,109	10,298	13,358	7,800
Chem-Fluoride	80,038	73,192	63,419	66,768	64,619	82,000	66,456	69,000	2,544	4%	69,607	66,768	71,783	78,908
Chem-Lime	177,076	185,760	187,042	187,215	245,057	348,000	318,361	317,000	(1,361)	0%	196,430	187,042	312,086	310,192
Chem-Misc	11,718	10,464	4,451	7,077	5,176	16,400	16,720	9,000	(7,720)	-46%	7,777	7,077	3,566	2,077
Chem-Odor Control	120,193	105,922	136,679	296,796	363,995	300,000	350,000	350,000	-	0%	204,717	136,679	340,923	302,414
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Polymer	300,643	268,585	305,258	298,127	168,903	368,800	302,838	284,000	(18,838)	-6%	275,903	298,127	232,140	262,022
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Polyorthophosphate	132,008	121,778	113,009	123,213	129,398	125,000	124,386	201,000	76,614	62%	123,881	123,213	126,964	122,755
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Powder Activated Charcoal	1,076,148	965,431	677,136	716,318	354,767	875,000	610,354	309,000	(301,354)	-49%	767,960	716,318	260,954	171,798
Chem-Sodium Chlorite THM	338,262	305,703	323,887	318,487	329,679	345,000	330,563	326,000	(4,583)	-1%	323,203	323,887	329,577	309,434
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Chem-Sulfur Dioxide	68,027	76,930	69,054	72,249	67,704	70,808	69,998	72,000	2,002	3%	70,793	69,054	66,824	69,565
Chem-Zinc	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Discounts Taken	(844)	(1,250)	(386)	(2,086)	(3,506)	-	-	-	-	0%	(1,614)	(1,250)	(3,554)	(702)
Dues & Subscriptions	67,371	75,071	70,342	76,586	81,042	91,487	108,181	118,000	9,819	9%	74,083	75,071	120,114	130,192
Empl Educ-Committee Reimbursed	14,966	18,070	23,372	21,325	14,297	16,300	15,100	21,000	5,900	39%	18,410	18,070	13,862	13,636
Empl Expense-Misc	106,725	97,220	101,535	71,638	52,992	78,698	76,380	70,000	(6,380)	-8%	86,022	97,220	59,798	71,853
Empl Incentive Expense	55,989	42,767	72,366	57,773	20,739	55,000	60,000	58,000	(2,000)	-3%	49,925	55,989	51,261	81,979
Empl Operator Certification	3,983	5,677	6,328	7,134	5,496	14,563	8,165	14,000	5,835	71%	5,724	5,677	4,497	1,532
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Empl Professional Development	136,340	141,767	139,470	143,422	47,432	252,076	101,923	120,000	18,077	18%	121,686	139,470	20,945	16,185
Empl Training Expense	110,513	98,197	94,122	70,897	107,779	104,150	111,100	113,000	1,900	2%	96,302	98,197	124,441	128,788
Empl Uniform Expense	58,518	65,031	65,587	65,848	92,122	78,996	75,627	113,000	37,373	49%	69,421	65,587	103,955	99,868
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Empl Uniform Expense - Boots	-	-	28,105	41,507	39,643	21,480	32,860	28,000	(4,860)	-15%	21,851	28,105	35,421	14,980
Freight	-	-	-	166	74	2,100	-	2,000	2,000	0%	48	-	305	462
Handling Fees	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Inspection Hold	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Misc Board Member Expense	879	1,075	5,308	723	937	1,000	-	1,000	1,000	0%	1,784	937	1,136	547
Misc Equip-Furniture Purchase	130,511	290,816	357,961	479,205	349,215	182,890	178,412	357,000	178,588	100%	321,542	349,215	435,309	463,482
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Off Supp-Adhesive/Sealant/Tape	2,931	2,412	1,370	6,537	1,136	3,375	3,200	3,000	(200)	-6%	2,877	2,412	4,260	7,121
Off Supp-Disp Food Utensils	7,604	8,624	8,803	9,470	8,433	8,325	8,518	10,000	1,482	17%	8,587	8,624	7,355	7,740
Office Supp & Expense-Clerical	117,883	117,216	87,403	89,302	76,101	104,200	83,245	74,000	(9,245)	-11%	97,581	89,302	73,860	78,710
Office Supp & Expense-Other	216	121	4,194	16,644	11,964	3,000	3,700	6,000	2,300	62%	6,628	4,194	8,914	4,381
Opr Supp-Bldg & Grds Mats	83,029	114,651	95,917	100,887	112,908	123,750	89,300	106,000	16,700	19%	101,478	100,887	129,183	161,897
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Opr Supp-Cleaning	85,594	89,189	97,155	107,936	84,248	98,188	95,392	84,000	(11,392)	-12%	92,824	89,189	73,470	70,599
Opr Supp-Cplgs-Clamps	136,067	107,188	132,306	111,759	96,203	127,850	108,365	125,000	16,835	15%	116,705	111,759	104,702	127,800
Opr Supp-Disaster Prep Mats	1,631	15,163	202	426	411,734	-	-	-	-	0%	85,831	1,631	354,365	227,864
Opr Supp-Electrical	90,988	85,445	95,383	58,548	92,997	127,400	117,950	129,000	11,050	9%	84,672	90,988	89,945	56,221
Opr Supp-Fire Hydrants & Parts	226,141	184,872	168,966	245,283	214,361	180,000	190,680	200,000	9,320	5%	207,925	214,361	186,845	213,362
Opr Supp-Flshrs/Barricades/Sig	4,957	3,662	6,894	2,402	4,831	8,000	6,500	10,000	3,500	54%	4,549	4,831	1,139	-
Opr Supp-Fuel-Off Road	22,357	36,907	97,286	69,312	67,431	95,650	84,525	80,000	(4,525)	-5%	68,658	67,431	111,686	114,644
Opr Supp-Fuel-On Road	498,826	555,886	632,280	592,720	457,503	612,900	566,045	578,000	11,955	2%	547,443	555,886	508,571	546,655
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Opr Supp-Grease Disposal Supp	45,698	64,903	56,795	50,496	22,957	50,100	50,000	52,000	2,000	4%	48,170	50,496	46,475	91,458
Opr Supp-Hose	41,722	24,075	32,362	24,007	19,739	46,400	34,200	35,000	800	2%	28,381	24,075	30,345	42,669

2022 OPERATIONS AND MAINTENANCE BUDGET COMBINED O&M														
						APPROVED	APPROVED	WORKING					PREVIOUS	6
ACCOUNT DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2020	BUDGET 2021	BUDGET 2022	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	12 MONTHS JULY-JUNE	YTD 2021 ANNUALIZED
Opr Supp-Lab	147,144	143,288	155,076	149,537	140,673	147,500	150,500	135,000	(15,500)	-10%	147,144	147,144	152,801	161,664
Opr Supp-Liquid Oxygen	15,442	29,153	67,377	100,257	38,920	69,000	61,600	57,000	(4,600)	-7%	50,229	38,920	40,284	33,090
Opr Supp-Meters	367,109	473,953	185,524	634,068	1,025,378	440,000	870,510	875,000	4,490	1%	537,206	473,953	1,042,073	1,109,795
Opr Supp-Misc	20,653	23,776	16,780	21,026	18,889	22,700	22,700	11,000	(11,700)	-52%	20,185	20,653	33,658	43,740
Opr Supp-Mnholes-Castings-Cvrs	108,649	153,547	102,815	115,246	108,206	132,750	134,680	131,000	(3,680)	-3%	117,693	108,649	116,432	123,229
Opr Supp-Mtr/Vlve-Boxes-Lids	74,993	99,089	118,577	127,122	144,584	105,300	95,631	97,000	1,369	1%	112,873	118,577	116,881	93,031
Opr Supp-Nuts-Bolts	11,878	9,353	11,529	13,842	14,906	18,525	16,265	15,000	(1,265)	-8%	12,302	11,878	19,800	23,051
Opr Supp-Oil-Lubricant	17,124	21,848	30,629	14,461	14,785	43,970	40,459	40,000	(459)	-1%	19,769	17,124	14,422	12,073
Opr Supp-Paint	47,138	35,560	26,975	17,778	11,186	34,300	31,065	32,000	935	3%	27,728	26,975	14,656	14,943
Opr Supp-Pipes-Fittings	514,340	551,877	561,915	466,187	550,031	542,525	430,430	428,000	(2,430)	-1%	528,870	550,031	521,996	434,237
Opr Supp-Purchasing Card	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Opr Supp-Radmix-Asph-Concrete	74,356	66,423	68,666	59,145	44,481	79,300	61,026	62,000	974	2%	62,614	66,423	46,573	47,860
Opr Supp-Rainsuits-Hip Boots	15,771	16,436	18,688	18,765	16,016	18,118	17,375	13,000	(4,375)	-25%	17,135	16,436	11,257	11,231
Opr Supp-Safety	157,148	150,504	120,172	135,687	83,932	151,567	120,611	128,000	7,389	6%	129,488	135,687	94,296	120,746
Opr Supp-Sand-Dirt-Clay	55,022	51,692	48,950	49,792	36,650	62,000	58,000	62,000	4,000	7%	48,421	49,792	46,064	62,544
Opr Supp-Shells-Gravel	419,208	444,616	563,847	419,627	282,995	450,000	427,794	420,000	(7,794)	-2%	426,058	419,627	338,002	404,142
Opr Supp-Shop Accessories	22,845	17,237	16,380	23,433	21,325	28,500	29,000	27,000	(2,000)	-7%	20,244	21,325	22,249	20,217
Opr Supp-Small Tools	107,825	93,535	108,070	114,230	101,706	125,807	110,279	124,000	13,721	12%	105,073	107,825	105,153	116,088
Opr Supp-Tapping Saddles-Slves	31,499	41,273	34,050	34,419	50,239	37,500	45,000	51,000	6,000	13%	38,296	34,419	50,075	56,796
Opr Supp-Valves	136,298	204,837	271,626	219,013	348,210	272,450	340,980	407,000	66,020	19%	235,997	219,013	363,764	409,673
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	3,024	3,764	1,929	1,335	1,609	6,400	6,650	8,000	1,350	20%	2,332	1,929	2,734	3,742
Capitalized Materials	(1,276,065)	(1,326,357)	(869,444)	(668,309)	(625,697)	(1,445,000)	(1,250,000)	(900,000)	350,000	-28%	(953,174)	(869,444)	(570,753)	(678,212)
Parts-Equipment	725,257	729,072	967,400	689,314	734,089	899,056	863,004	885,000	21,996	3%	769,026	729,072	863,365	963,054
Parts-Generators	-	-	6,593	22,108	11,611	30,000	21,850	22,000	150	1%	8,063	6,593	6,527	2,812
Parts-Meters/Backflows	72,138	401,835	189,508	420,093	416,423	141,000	101,500	400,000	298,500	294%	299,999	401,835	428,790	437,087
Parts-Standby Pumps	-	-	8,420	11,192	14,881	7,500	10,000	10,000	-	0%	6,899	8,420	7,751	5,862
Parts-Veh/Equip-Tires	-	-	84,479	13,737	7,162	4,650	12,850	19,000	6,150	48%	21,076	7,162	9,726	10,001
Parts-Vehicles	225,549	165,979	171,692	210,534	163,724	170,320	150,357	145,000	(5,357)	-4%	187,495	171,692	194,322	193,553
Postage and Bill Outsourcing	624,718	683,815	847,789	979,383	979,377	914,075	932,450	1,011,000	78,550	8%	823,016	847,789	1,050,420	1,010,561
Public Relations	120,880	175,265	139,675	278,809	151,821	166,000	140,500	155,000	14,500	10%	173,290	151,821	97,390	116,965
Rigby Place Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Warehouse Variance	(20,643)	61,516	276,948	177,767	(92,037)	-	-	-	-	0%	80,710	61,516	(92,037)	-
Invoice Tolerance	(144)	155	189	1	(247,462)	-	-	-	-	0%	(49,462)	1	20	40
Received - Not Invoiced	(77,393)	19,863	48,689	3,034	(87,869)	-	-	-	-	0%	(18,735)	3,034	(87,869)	-
Match Write-Off	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Total Operating Supplies and Materials	7,946,803	8,777,234	9,568,807	10,373,401	9,689,524	9,568,836	9,511,328	10,325,000	813,672	9%	9,271,154	9,231,294	10,504,042	10,758,057
Total Cost Center Operating Expenses	57,169,263	57,235,007	61,556,498	59,743,019	58,536,208	64,331,000	64,180,100	64,259,000	78,900	0.1%	58,847,999	59,034,244	59,346,644	59,186,235

The combined operating budget was \$64,259,000. This figure was essentially unchanged from the previous year. For the last two years, The Board has implemented using a zero-based budgeting approach instead of the traditional incremental increase approach. This is one of the main factors in why operating costs do not increase from the previous year.

On the next several pages, we will breakdown each individual classification operating budget.

Water Supply O&M Budget

Water Supply is made up of the Cost Centers that supply the water to our water treatment facilities. Our water is pumped from Big Creek Lake and then fed to our two water treatment facilities. The pumping station has the capacity to pump over 40,000,000 gallons per day.



2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
LABOR COSTS												
Labor-Regular	179,618	220,080	237,510	206,252	246,561	372,840	270,980	173,000	218,004	220,080	250,490	252,617
Labor-Capitalized	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Allowance-Unfilled Posit	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Overtime	12,047	6,229	9,937	13,532	34,183	8,000	14,600	15,000	15,186	12,047	25,590	27,318
Labor-Standby	11,383	6,715	6,674	7,496	7,268	8,000	8,730	7,000	7,907	7,268	4,781	1,416
Labor-Holiday	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Military Time	-	-	-	3,796	-	-	-	-	759	-	-	-
Labor-Sick Pay	-	482	1,419	4,497	6,135	-	-	-	2,506	1,419	7,446	4,495
Labor-Vacation	15,823	20,792	15,552	16,314	12,465	-	-	-	16,189	15,823	13,427	7,358
Labor-Bonus Pay	1,588	1,976	2,954	2,474	2,108	-	-	-	2,220	2,108	2,108	-
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes-FICA	16,509	19,164	15,358	19,124	23,179	29,750	20,760	13,000	18,667	19,124	22,675	21,823
Pension Expense	23,302	24,788	27,484	25,482	31,364	39,590	28,750	19,000	26,484	25,482	31,247	31,256
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance Expense	1,239	1,439	1,521	1,372	1,466	2,140	1,560	1,000	1,408	1,439	1,623	1,561
Health Insurance Expense	34,005	40,343	55,233	52,630	62,644	37,620	61,400	40,000	48,971	52,630	78,143	85,861
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-
Flex Benefit Plan-Sec 125	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Expense	522	591	635	588	619	780	650	-	591	591	647	567
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Expense	47	-	11	68	22	160	60	-	30	22	8	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance Exp	3,757	7,819	7,554	6,848	6,390	10,130	6,220	2,000	6,473	6,848	5,580	3,962
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Non-Cash PIK Expense	1,166	1,537	2,024	1,177	1,030	-	-	-	1,387	1,177	946	877
Acc Vacation Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Acc Sick Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits-Other	19,675	26,815	14,398	2,902	6,965	7,080	-	-	14,151	14,398	8,619	3,307
Personnel Board Expense	3,138	4,002	2,939	3,365	3,649	5,270	3,930	3,000	3,419	3,365	3,666	4,496
Total Labor Costs	323,819	382,770	401,202	367,919	446,049	521,360	417,640	273,000	384,352	383,822	456,997	446,915
CONTRACTUAL SERVICES												
Accounting & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Contract-Grass Cutting	-	-	-	-	-	-	-	250,000	-	-	-	-
Collection/Credit Bureau Fees	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Water-Other Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Courier Fees	-	-	-	-	-	-	-	-	-	-	-	-
Commissioners' Fees	-	-	-	-	-	-	-	-	-	-	-	-
Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Diving Services	-	-	2,066	1,957	-	-	-	-	805	-	872	1,744
Electricity	827,583	822,530	874,165	888,507	833,200	880,000	874,454	847,000	849,197	833,200	839,362	846,301
Electricity-Bucks	4,549	5,481	6,697	16,894	6,717	7,000	17,500	13,000	8,068	6,697	3,638	3,273
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	-	26,918	7,505	11,597	4,475	30,000	25,000	45,000	10,099	7,505	35,302	70,605
Garbage Collection/Dump Fees	1,153	5,374	3,125	5,280	12,101	4,200	4,260	4,000	5,406	5,280	2,907	3,610
Generator Maintenance - CC 27	783	2,348	371	458	-	2,000	2,000	2,000	792	458	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Property & Liab	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Insurance-Uninsured Damage Clm	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured/Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	-	-	-	-
Land Surveying	35,940	17,139	67,490	25,000	20,155	35,000	35,000	20,000	33,145	25,000	4,375	8,750
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Agreement	240	692	-	-	1,718	1,400	1,400	1,000	530	240	-	-
Manhole Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	-	-
Misc Outside Services	57,213	25,282	103,748	33,327	105,490	160,602	201,702	242,000	65,012	57,213	178,416	212,255
Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-
Permit Fees	282	282	-	-	-	300	300	-	113	-	-	-
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint-Annual Contract	38,750	38,570	5,255	47,545	66,137	55,000	55,000	55,000	39,251	38,750	69,583	8,256
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	10,000	-	-	-	-
Plant Maint/Electrical-Annual	3,553	11,343	10,301	14,151	13,688	15,000	10,000	10,000	10,607	11,343	23,262	45,035
Plant Maint/Painting-Annual Co	-	-	-	49,695	18,093	70,000	65,000	55,000	13,557	-	18,093	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	2,736	2,037	809	1,260	594	2,350	-	2,000	1,487	1,260	170	280
Repairs-Generators	-	-	-	3,060	-	-	2,000	2,000	612	-	-	-
Repairs & Maint-Equipment	85,602	104,310	101,866	121,413	41,106	200,000	200,000	185,000	90,859	101,866	80,752	120,447
Repairs-Property	18,214	3,402	26,454	63,444	95,954	69,000	54,020	73,000	41,494	26,454	85,273	-
Repairs-Standby Pumps	-	-	-	268	-	-	-	-	54	-	-	-
Repairs-Tires	-	-	-	1,362	1,183	-	-	-	509	-	1,153	100
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Safety Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	25,000	25,000	25,000	25,450	25,000	25,000	25,000	25,000	25,090	25,000	25,000	-
Sewer Cleaning/Videoging	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Street Repairs-Paving-Permits	-	-	-	-	-	-	-	-	-	-	-	-
Substance Abuse-Testing	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Services	-	-	-	-	-	4,000	4,020	-	-	-	-	-
Telephone-Cellular & Pager	3,874	2,329	2,755	4,120	1,994	4,350	-	4,000	3,014	2,755	675	202
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	-	-	38,927	37,397	31,361	45,000	42,000	45,000	21,537	31,361	52,268	62,721
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-
Watershed Planning	23,850	28,620	30,230	30,230	30,230	30,000	30,000	38,000	28,632	30,230	22,899	15,570
WCA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractual Services	1,129,323	1,121,656	1,306,762	1,382,412	1,309,193	1,640,202	1,648,656	1,928,000	1,249,869	1,204,611	1,444,000	1,399,149
OPERATING SUPPLIES/MATERIALS												
Cashier Shortages	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Aluminum Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Chlorine	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Copper Sulfate	10,296	10,296	10,395	9,954	14,604	10,500	10,468	9,000	11,109	10,296	13,356	7,800
Chem-Fluoride	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Lime	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Misc	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Odor Control	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polymer	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Chlorite THM	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sulfur Dioxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	-	-	-	225	5	-	350	-	46	-	380	750
Empl Educ-Committee Reimbursed	-	-	3,286	6,090	7,500	5,000	7,500	8,000	3,375	3,286	8,807	7,166
Empl Expense-Misc	-	-	511	242	(203)	220	60	-	110	-	162	730
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	-	-
Empl Operator Certification	60	70	-	600	866	1,275	375	-	319	70	526	110
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	-	-
Empl Professional Development	-	-	836	2,268	3,885	8,000	9,000	4,000	1,398	836	8	308
Empl Training Expense	-	-	120	-	-	-	-	-	24	-	-	-
Empl Uniform Expense	795	1,077	1,089	1,221	1,176	1,330	1,330	1,000	1,071	1,089	1,373	1,651
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Expense - Boots	-	-	605	455	795	1,000	1,000	1,000	371	455	600	580
Freight	-	-	-	-	-	-	-	-	-	-	-	-
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Board Member Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Equip-Furniture Purchase	-	1,075	3,187	3,461	3,407	3,500	3,500	3,000	2,226	3,187	2,404	4,469
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	-	-	-
Off Supp-Adhesive/Sealant/Tape	48	155	-	-	-	50	-	-	41	-	-	-
Off Supp-Disp Food Utensils	-	2	-	-	-	-	-	-	0	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Office Supp & Expense-Clerical	363	444	1,460	1,244	1,144	1,500	1,505	1,000	931	1,144	561	97
Office Supp & Expense-Other	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Bldg & Grds Matls	10,107	27,866	8,311	13,342	32,824	31,000	31,150	46,000	18,490	13,342	45,663	64,075
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Cleaning	1,418	2,212	1,437	1,935	1,708	2,500	2,472	2,000	1,742	1,708	2,092	1,848
Opr Supp-Cplgs-Clamps	848	-	-	-	-	-	-	-	170	-	-	-
Opr Supp-Disaster Prep Matls	-	-	-	-	1,616	-	-	-	323	-	502	-
Opr Supp-Electrical	5,070	6,590	31,305	3,432	625	5,500	5,500	6,000	9,405	5,070	3,310	5,419
Opr Supp-Fire Hydrants & Parts	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Fishrs/Barricades/Sig	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Fuel-Off Road	10	6,919	11,262	-	-	3,000	3,000	3,000	3,638	10	10,717	21,433
Opr Supp-Fuel-On Road	9,050	9,116	9,032	10,376	9,910	16,000	10,500	10,000	9,497	9,116	12,793	14,537
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Hose	-	-	-	-	389	500	-	-	78	-	389	-
Opr Supp-Lab	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Liquid Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Meters	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Misc	-	939	-	-	-	-	-	-	188	-	-	-
Opr Supp-Mnholes-Castings-Cvrs	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Mtr/Vlve-Boxes-Lids	384	3,133	174	524	142	2,650	2,646	3,000	871	384	420	556
Opr Supp-Nuts-Bolts	1,562	177	62	-	266	250	-	-	413	177	213	-
Opr Supp-Oil-Lubricant	1,639	134	1,133	1,648	1,639	850	850	1,000	1,239	1,639	2,143	1,008
Opr Supp-Paint	3,442	3,675	1,741	3,516	585	2,500	2,500	3,000	2,592	3,442	3,114	5,790
Opr Supp-Pipes-Fittings	3,305	4,467	1,110	2,437	3,469	3,750	3,500	4,000	2,957	3,305	7,510	8,699
Opr Supp-Purchasing Card	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Radmix-Asph-Concrete	1,839	294	409	36	561	600	600	1,000	628	409	38	-
Opr Supp-Rainsuits-Hip Boots	-	99	-	51	169	400	500	-	64	51	-	-
Opr Supp-Safety	2,385	2,181	1,730	5,891	2,027	3,400	3,710	4,000	2,843	2,181	2,139	686
Opr Supp-Sand-Dirt-Clay	7,650	7,600	1,680	9,408	4,770	12,000	12,000	12,000	6,222	7,600	17,064	34,128

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER SUPPLY (CC 01, 02)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	16,962	49,137	41,454	38,185	26,021	50,000	50,000	70,000	34,352	38,185	37,445	74,891
Opr Supp-Shop Accessories	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Small Tools	245	408	1,430	1,652	1,399	1,550	1,600	2,000	1,027	1,399	2,085	3,488
Opr Supp-Tapping Saddles-Slves	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Valves	79	-	-	-	95	250	-	-	35	-	95	-
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	121	-	-	-	94	250	250	-	43	-	183	178
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Equipment	11,309	15,486	32,680	3,802	26,123	22,000	17,000	39,000	17,880	15,486	55,715	67,721
Parts-Generators	-	-	-	2,281	2,023	4,000	2,000	2,000	861	-	2,727	1,407
Parts-Meters/Backflows	-	-	-	412	-	-	-	-	82	-	-	-
Parts-Standby Pumps	-	-	-	686	25	-	-	-	142	-	-	-
Parts-Veh/Equip-Tires	-	-	130	600	-	-	-	-	146	-	-	-
Parts-Vehicles	3,002	1,175	422	1,973	1,581	2,000	-	2,000	1,631	1,581	4,043	6,385
Postage and Bill Outsourcing	-	-	-	-	3	-	-	-	1	-	3	-
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	-	-
Invoice Tolerance	-	-	-	-	-	-	-	-	-	-	-	-
Received - Not Invoiced	-	-	-	-	-	-	-	-	-	-	-	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	91,988	154,725	166,991	127,945	151,244	197,325	184,866	237,000	138,579	125,446	238,578	335,910
Total Cost Center Operating Expenses	1,545,130	1,659,151	1,874,955	1,878,277	1,906,486	2,358,887	2,251,162	2,438,000	1,772,800	1,713,880	2,139,576	2,181,974

Water Treatment O&M Budget

Water Treatment is made up of the Cost Centers that deal directly with treating raw water. These Cost Centers ensure the City of Mobile has good clean drinking water for its citizens. The Board uses two water treatment plants: H.E. Myers WTP and E.M. Stickney WTP. On a monthly basis, the Myers Plant receives approximately 340,000,000 gallons of water and the Stickney Plant receives approximately 763,000,000 gallons of water from the pumping station at Big Creek Lake.



2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER TREATMENT (CC 08, 09, 12)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
LABOR COSTS												
Labor-Regular	1,065,768	1,223,176	1,345,526	1,333,352	1,264,678	1,542,530	1,430,790	1,471,000	1,246,500	1,264,678	1,234,553	1,238,049
Labor-Capitalized	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Allowance-Unfilled Post	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Overtime	170,124	186,922	193,477	142,123	216,129	155,000	175,635	168,000	181,755	186,922	197,482	198,828
Labor-Standby	4,346	1,461	1,337	906	714	750	997	1,000	1,753	1,337	1,292	1,154
Labor-Holiday	36,736	39,484	46,156	41,820	41,781	46,500	47,739	47,000	41,195	41,781	39,697	31,701
Labor-Military Time	1,496	-	-	-	-	-	-	-	299	-	-	-
Labor-Sick Pay	24,549	28,492	40,087	40,612	24,042	-	-	-	31,556	28,492	35,052	43,196
Labor-Vacation	65,326	85,419	86,848	83,413	57,826	-	-	-	75,766	83,413	68,203	50,288
Labor-Bonus Pay	11,158	16,444	17,573	15,955	14,345	-	-	-	15,095	15,955	14,345	-
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes-FICA	111,601	119,277	130,344	123,999	120,180	133,490	109,580	113,000	121,080	120,180	117,723	115,614
Pension Expense	142,173	160,949	176,429	169,042	163,658	163,830	151,790	157,000	162,450	163,658	158,965	158,544
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance Expense	6,966	8,273	9,061	8,997	7,965	8,840	8,210	8,000	8,253	8,273	7,943	7,691
Health Insurance Expense	274,406	273,573	322,570	304,118	277,218	326,040	331,560	359,000	290,377	277,218	321,325	348,386
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-
Flex Benefit Plan-Sec 125	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Expense	2,954	3,604	3,916	3,885	3,422	3,670	3,320	3,000	3,556	3,604	3,139	2,768
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Expense	385	-	74	396	102	650	290	1,000	191	102	35	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance Exp	31,811	48,868	47,786	40,725	29,754	41,880	32,870	19,000	39,789	40,725	26,820	20,558
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash PIK Expense	3,726	5,565	7,539	8,164	5,850	-	-	-	6,169	5,850	5,249	4,821
Acc Vacation Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Acc Sick Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits-Other	153,992	183,036	94,205	17,829	33,434	34,220	-	-	96,499	94,205	41,702	16,537
Personnel Board Expense	19,713	24,677	19,249	21,258	19,194	21,810	20,810	22,000	20,818	19,713	19,485	24,018
Total Labor Costs	2,127,229	2,409,219	2,542,179	2,356,594	2,280,292	2,479,210	2,313,591	2,369,000	2,343,103	2,356,106	2,293,010	2,262,154
CONTRACTUAL SERVICES												
Accounting & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Contract-Grass Cutting	-	-	-	-	-	-	-	-	-	-	-	-
Collection/Credit Bureau Fees	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Water-Other Utilities	56,046	62,207	53,024	55,573	47,090	55,000	55,000	50,000	54,788	55,573	49,597	44,955
Courier Fees	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER TREATMENT (CC 08, 09, 12)												
ACCOUNT DESCRIPTION						APPROVED	APPROVED	WORKING				
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	PREVIOUS	9
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	12 MONTHS (OCT-SEPT)	YTD 2021 ANNUALIZED
Commissioners' Fees	-	-	-	-	-	-	-	-	-	-	-	-
Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Diving Services	-	-	-	-	-	1,000	1,000	1,000	-	-	-	-
Electricity	470,726	492,742	532,348	575,120	513,097	550,000	548,369	503,000	516,807	513,097	503,524	491,265
Electricity-Bucks	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	12,500	-	-	-	-	-	-
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	-	8,622	1,000	328	1,730	5,500	1,500	1,000	2,336	1,000	2,114	2,023
Garbage Collection/Dump Fees	3,544	6,253	13,969	5,402	5,886	7,100	6,520	7,000	7,011	5,886	5,449	5,181
Generator Maintenance - CC 27	2,708	2,599	90	2,159	-	5,500	4,000	4,000	1,511	2,159	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Property & Liab	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured Damage Ctm	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured/Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	-	-	-	-
Land Surveying	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Agreement	75,656	22,178	17,223	21,310	15,081	40,500	25,680	21,000	30,290	21,310	10,869	11,159
Manhole Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	-	-
Misc Outside Services	36,185	46,383	74,869	40,691	19,227	67,000	53,500	54,000	43,471	40,691	50,461	82,026
Natural Gas	12,539	3,272	19,650	11,830	9,668	18,000	14,720	15,000	11,392	11,830	9,454	18,518
Permit Fees	581	282	4,920	380	356	700	75	-	1,304	380	346	100
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint-Annual Contract	128,135	220,460	300,426	199,736	369,919	200,000	200,000	200,000	243,735	220,460	329,344	304,731
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	30,000	-	-	-	-
Plant Maint/Electrical-Annual	37,515	30,836	29,749	69,619	37,222	35,000	35,000	37,000	40,988	37,222	47,107	77,210
Plant Maint/Painting-Annual Co	-	-	-	56,692	70,568	67,000	62,000	62,000	25,452	-	17,855	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	7,054	10,203	103	4,669	1,123	8,500	-	8,000	4,630	4,669	11,663	23,326
Repairs-Generators	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maint-Equipment	83,187	114,607	59,734	93,019	90,514	88,000	83,000	81,000	88,212	90,514	57,810	23,490
Repairs-Property	12,151	34,154	20,664	3,929	1,734	39,000	37,500	38,000	14,526	12,151	21,279	42,558
Repairs-Standby Pumps	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Tires	-	-	806	12,610	7,467	-	-	-	4,176	806	7,124	8,616
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER TREATMENT (CC 08, 09, 12)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Safety Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Cleaning/Videoling	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Disposal	67,512	78,569	69,339	64,522	60,756	85,000	97,200	97,000	68,140	67,512	65,763	69,696
Street Repairs-Paving-Permits	-	-	-	23,379	-	-	-	-	4,676	-	-	-
Substance Abuse-Testing	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Services	4,389	3,608	4,296	5,075	5,569	5,000	4,940	5,000	4,587	4,389	5,303	5,139
Telephone-Cellular & Pager	4,772	6,691	6,682	7,153	6,005	6,650	-	5,000	6,261	6,682	2,171	708
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	79,530	80,870	81,747	88,201	65,897	156,500	38,890	63,000	79,249	80,870	56,232	55,600
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-
Watershed Planning	-	-	-	-	-	-	-	-	-	-	-	-
WCA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractual Services	1,082,229	1,224,535	1,290,638	1,341,399	1,328,908	1,453,450	1,268,894	1,282,000	1,253,542	1,177,201	1,253,467	1,266,299
OPERATING SUPPLIES/MATERIALS												
Cashier Shortages	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Aluminum Sulfate	619,208	617,777	578,960	672,551	723,199	625,000	799,650	740,000	642,339	619,208	735,389	724,810
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	3,053	1,853	1,900	1,597	2,865	2,800	2,875	2,000	2,253	1,900	1,979	1,424
Chem-Chlorine	96,275	100,593	104,239	110,226	113,575	108,000	118,886	118,000	104,981	104,239	114,262	111,326
Chem-Copper Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Fluoride	80,038	73,192	63,419	66,768	64,619	82,000	66,456	69,000	69,607	66,768	71,783	78,908
Chem-Lime	177,076	185,760	187,042	187,215	245,057	348,000	318,361	317,000	196,430	187,042	312,086	310,192
Chem-Misc	1,000	645	370	2,463	942	1,500	1,300	1,000	1,084	942	1,356	828
Chem-Odor Control	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Oxalic Acid	-	451	-	-	-	2,500	-	-	90	-	-	-
Chem-Polymer	95,751	97,680	104,867	121,246	125,494	100,000	134,838	127,000	109,007	104,867	119,631	116,967
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	132,008	121,778	113,009	123,213	129,398	125,000	124,386	201,000	123,881	123,213	126,964	122,755
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	1,076,148	965,431	677,136	716,318	354,767	875,000	610,354	309,000	757,960	716,318	260,954	171,798
Chem-Sodium Chloride THM	338,262	305,703	323,887	318,487	329,679	345,000	330,583	326,000	323,203	323,887	329,577	309,434
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sulfur Dioxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,215	460	800	705	1,186	1,280	1,300	1,000	873	800	672	860
Empl Educ-Committee Reimbursed	1,247	1,289	3,487	-	-	1,000	-	-	1,205	1,247	-	-
Empl Expense-Misc	1,106	790	1,086	2,640	552	1,350	1,800	2,000	1,235	1,086	63	1,467
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	-	-
Empl Operator Certification	1,175	2,047	1,506	2,715	1,970	1,080	2,210	2,000	1,883	1,970	1,316	(138)
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER TREATMENT (CC 08, 09, 12)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Empl Professional Development	6,758	8,226	16,044	15,456	1,150	20,300	18,624	19,000	9,527	8,226	(84)	416
Empl Training Expense	(2,000)	-	4,686	-	450	2,050	1,800	2,000	627	-	250	500
Empl Uniform Expense	10,262	6,813	7,736	6,937	9,658	8,000	7,334	7,000	8,281	7,736	7,649	5,569
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Expense - Boots	-	-	3,085	2,920	3,097	-	2,990	3,000	1,820	2,920	2,757	1,330
Freight	-	-	-	-	-	-	-	-	-	-	-	-
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Board Member Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Equip-Furniture Purchase	2,870	10,410	23,956	158,319	8,999	60,700	50,800	64,000	40,911	10,410	4,448	6,317
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	-	-	-
Off Supp-Adhesive/Sealant/Tape	449	232	202	141	529	900	900	1,000	311	232	530	395
Off Supp-Disp Food Utensils	534	1,036	1,037	531	1,044	1,100	1,500	2,000	836	1,036	676	717
Office Supp & Expense-Clerical	3,467	3,358	3,037	2,815	3,716	4,950	3,650	4,000	3,279	3,358	3,920	3,946
Office Supp & Expense-Other	-	81	-	293	166	-	-	-	108	81	178	25
Opr Supp-Bldg & Grds Matis	2,295	6,063	14,795	11,994	19,903	14,900	9,400	10,000	11,010	11,994	24,791	20,090
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Cleaning	6,314	9,903	12,888	9,014	11,539	12,700	9,900	10,000	9,932	9,903	10,221	10,926
Opr Supp-Cpigs-Clamps	659	7	69	84	772	150	140	-	318	84	1,781	2,206
Opr Supp-Disaster Prep Matis	239	-	-	-	12,120	-	-	-	2,472	-	8,438	12,618
Opr Supp-Electrical	15,214	13,242	11,121	9,892	9,164	14,500	13,000	9,000	11,726	11,121	6,621	7,086
Opr Supp-Fire Hydrants & Parts	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Fishrs/Barricades/Sig	-	90	-	-	260	-	-	-	70	-	-	-
Opr Supp-Fuel-Off Road	511	953	2,752	3,493	1,224	4,500	4,500	3,000	1,787	1,224	1,296	189
Opr Supp-Fuel-On Road	7,071	9,023	10,750	8,576	6,035	11,600	7,900	8,000	8,291	8,576	6,435	7,021
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Hose	522	2,377	2,802	6,944	5,450	4,000	5,500	3,000	3,619	2,802	4,244	1,101
Opr Supp-Lab	51,282	46,470	46,394	43,320	40,744	50,500	55,500	51,000	45,642	46,394	41,520	42,368
Opr Supp-Liquid Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Meters	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Misc	-	2,032	404	3,021	2,878	500	1,000	1,000	1,667	2,032	2,213	2,278
Opr Supp-Mnholes-Castings-Cvrs	-	-	22	-	-	-	-	-	4	-	810	1,620
Opr Supp-Mtr/Vive-Boxes-Lids	28	2,087	-	-	300	300	450	-	483	28	-	-
Opr Supp-Nuts-Boils	606	921	784	2,353	791	1,375	1,375	2,000	1,091	791	2,196	4,001
Opr Supp-Oil-Lubricant	3,276	1,595	5,086	5,544	4,556	4,800	4,800	4,000	4,011	4,556	4,839	2,206
Opr Supp-Paint	5,626	9,989	5,761	2,519	1,114	7,500	7,100	6,000	5,002	5,626	1,023	1,438
Opr Supp-Pipes-Fittings	5,824	10,108	9,195	9,004	6,440	8,700	7,700	7,000	8,114	9,004	10,495	12,934
Opr Supp-Purchasing Card	-	-	-	-	(1,515)	-	-	-	(303)	-	(256)	(129)
Opr Supp-Radmix-Asph-Concrete	23	61	7	-	-	-	-	-	18	7	386	771
Opr Supp-Rainsuits-Hip Boots	692	497	508	384	485	1,400	1,000	1,000	513	497	401	442
Opr Supp-Safety	10,292	14,465	9,706	7,804	8,692	16,000	16,000	16,000	10,192	9,706	10,972	16,163
Opr Supp-Sand-Dirt-Clay	720	-	-	-	-	-	-	-	144	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WATER TREATMENT (CC 08, 09, 12)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Shop Accessories	-	-	-	509	-	-	-	-	102	-	449	898
Opr Supp-Small Tools	4,277	3,366	3,112	1,465	2,490	5,500	5,700	6,000	2,942	3,112	2,846	3,887
Opr Supp-Tapping Saddles-Glves	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Valves	288	5,088	7,653	11,249	3,106	8,500	5,500	6,000	5,477	5,088	4,863	7,010
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	1,132	525	-	15	1,450	1,400	1,000	334	15	470	910
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Equipment	85,632	139,785	160,370	101,143	169,527	137,500	137,500	133,000	131,291	139,785	120,720	107,211
Parts-Generators	-	-	-	764	4,054	6,000	4,000	4,000	964	-	-	-
Parts-Meters/Backflows	-	371	-	-	-	-	-	-	74	-	4,519	9,038
Parts-Standby Pumps	-	-	230	80	-	-	-	-	62	-	26	52
Parts-Veh/Equip-Tires	-	-	645	-	430	-	-	-	215	-	423	846
Parts-Vehicles	2,851	3,603	3,381	3,318	2,382	5,500	-	5,000	3,107	3,318	2,520	2,791
Postage and Bill Outsourcing	2,082	784	2,338	2,662	2,491	2,250	2,000	2,000	2,071	2,338	2,710	3,223
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Sorap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	-	-
Invoice Tolerance	-	-	-	-	-	-	-	-	-	-	-	-
Received - Not Invoiced	-	-	-	-	-	-	-	-	-	-	-	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	2,852,225	2,789,619	2,532,788	2,758,691	2,437,553	3,037,635	2,901,962	2,605,000	2,674,175	2,565,487	2,374,328	2,251,040
Total Cost Center Operating Expenses	6,061,683	6,423,373	6,365,605	6,456,684	6,046,753	6,970,295	6,484,447	6,256,000	6,270,820	6,098,794	5,920,805	5,779,492

Wastewater Treatment O&M Budget

Wastewater Treatment is made up of the Cost Centers that directly deal with treating and cleaning the sewage water. The Board has two wastewater treatment facilities: C.C. Williams WWTP and Wright-Smith WWTP.



2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
LABOR COSTS												
Labor-Regular	1,600,334	1,719,337	1,817,316	1,929,901	1,931,145	2,213,640	2,227,250	2,118,000	1,799,607	1,817,316	1,841,438	1,815,656
Labor-Capitalized	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Allowance-Unfilled Posit	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Overtime	91,690	118,402	128,041	126,694	176,659	97,000	107,000	106,000	128,297	126,694	141,670	124,984
Labor-Standby	18,661	20,750	20,329	33,681	40,676	21,500	23,500	24,000	26,819	20,750	43,163	37,091
Labor-Holiday	30,448	35,078	36,483	36,183	37,345	32,000	37,400	34,000	35,107	36,183	34,641	28,178
Labor-Military Time	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Sick Pay	31,422	22,926	30,071	32,010	54,489	-	-	-	34,184	31,422	52,643	35,049
Labor-Vacation	99,873	92,229	103,061	111,029	99,273	-	-	-	101,093	99,873	103,904	65,686
Labor-Bonus Pay	15,520	18,812	25,120	24,502	25,586	-	-	-	21,908	24,502	25,586	-
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes-FICA	143,248	153,633	152,775	171,812	176,167	180,880	170,590	162,000	159,527	153,633	171,594	166,216
Pension Expense	187,888	200,870	212,720	225,955	235,531	235,110	236,260	226,000	212,593	212,720	222,802	214,260
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance Expense	10,192	10,844	11,647	12,371	12,360	12,690	12,750	12,000	11,483	11,647	11,796	11,065
Health Insurance Expense	418,096	391,431	447,302	405,749	336,305	489,060	503,480	491,000	399,777	405,749	382,317	413,815
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-
Flex Benefit Plan-Sec 125	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Expense	4,296	4,732	4,995	5,361	5,332	5,210	5,060	5,000	4,943	4,995	4,709	3,992
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Expense	590	-	100	562	169	940	470	1,000	284	169	56	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance Exp	48,090	70,241	67,513	60,201	48,397	60,140	51,200	28,000	58,888	60,201	41,507	29,653
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash PIK Expense	5,997	6,085	7,245	8,106	8,592	-	-	-	7,205	7,245	7,694	7,032
Acc Vacation Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Acc Sick Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits-Other	229,537	261,820	133,367	24,472	52,937	49,560	-	-	140,427	133,367	65,174	24,474
Personnel Board Expense	27,011	31,437	24,006	29,157	28,052	31,320	32,410	32,000	27,933	28,052	26,992	32,315
Total Labor Costs	2,962,894	3,158,628	3,222,090	3,237,745	3,269,016	3,429,050	3,407,370	3,239,000	3,170,074	3,174,516	3,177,677	3,009,665
CONTRACTUAL SERVICES												
Accounting & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Contract-Grass Cutting	-	-	-	-	-	-	-	-	-	-	-	-
Collection/Credit Bureau Fees	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Water-Other Utilities	46	167	557	192	163	200	200	-	225	167	285	391
Courier Fees	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)													
						APPROVED	APPROVED	WORKING			PREVIOUS	9	
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021	
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED	
Commissioners' Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Diving Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	1,179,931	1,241,645	1,211,010	1,284,053	1,183,998	1,214,000	1,234,000	1,221,000	1,220,107	1,211,010	1,216,959	1,259,938	
Electricity-Bucks	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	9,260	-	-	-	-	1,852	-	-	-	-
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	18,712	12,981	167,972	5,469	-	22,000	15,000	13,000	41,027	12,981	14,936	29,872	
Garbage Collection/Dump Fees	102,658	99,493	222,122	173,882	173,792	126,800	147,700	147,000	154,369	173,792	164,580	146,234	
Generator Maintenance - CC 27	3,472	5,620	487	5,895	-	5,300	9,000	9,000	3,095	3,472	-	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Property & Liab	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured Damage Cim	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured/Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Surveying	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Agreement	48,308	22,391	34,188	35,585	47,009	79,968	56,180	57,000	37,496	35,585	62,222	72,835	
Manhole Rehab	-	-	-	-	-	-	-	-	-	-	-	-	-
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Outside Services	63,758	208,351	88,011	75,628	99,756	105,802	78,910	80,000	107,101	88,011	135,725	143,478	
Natural Gas	249,107	330,423	182,903	222,123	205,894	255,000	255,000	250,000	238,090	222,123	229,367	295,084	
Permit Fees	13,160	360	8,155	10,930	440	9,750	11,000	1,000	6,609	8,155	10,868	21,015	
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint-Annual Contract	292,485	403,854	438,717	341,853	236,809	403,000	403,000	405,000	342,744	341,853	298,081	441,872	
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	5,000	-	-	-	-	-
Plant Maint/Electrical-Annual	56,830	90,904	63,602	110,325	132,964	102,000	102,000	105,000	90,925	90,904	172,307	170,139	
Plant Maint/Painting-Annual Co	-	-	-	-	-	53,000	53,000	50,000	-	-	-	-	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	15,085	5,113	1,402	519	3,988	6,500	-	7,000	5,222	3,988	9,258	12,271	
Repairs-Generators	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maint-Equipment	137,304	391,235	262,739	63,089	115,339	335,870	306,300	144,000	193,941	137,304	45,017	36,409	
Repairs-Property	34,101	11,097	26,950	23,696	31,182	32,000	27,000	33,000	25,405	26,950	6	-	
Repairs-Standby Pumps	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Tires	-	-	329	1,675	120	1,000	-	1,000	425	120	1,980	3,960	
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)													
						APPROVED	APPROVED	WORKING			PREVIOUS	9	
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021	
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED	
Safety Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Cleaning/Mileage	-	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Disposal	375,756	557,515	565,193	865,355	390,126	475,000	476,000	473,000	550,789	557,515	505,686	449,851	
Street Repairs-Paving-Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Substance Abuse-Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Services	224	1,077	-	-	-	-	-	-	260	-	-	-	-
Telephone-Cellular & Pager	9,288	37,782	8,763	9,339	5,614	10,520	-	-	14,157	9,288	1,364	100	
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	91,644	35,718	84,454	40,926	140,056	81,442	94,748	191,000	78,560	84,454	185,767	169,696	
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Watershed Planning	-	-	-	-	-	-	-	-	-	-	-	-	-
WCA Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractual Services	2,691,868	3,455,726	3,367,554	3,279,795	2,767,152	3,319,152	3,269,038	3,192,000	3,112,419	3,007,674	3,054,405	3,253,146	
OPERATING SUPPLIES/MATERIALS													
Cashier Shortages	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Aluminum Sulfate	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	517	-	264	-	132	-	-	-	183	132	-	-	-
Chem-Chlorine	121,133	127,341	110,475	101,638	114,491	127,857	127,319	142,000	115,016	114,491	134,675	142,795	
Chem-Copper Sulfate	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Fluoride	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Lime	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Misc	10,201	7,756	3,625	4,614	3,959	12,400	13,920	8,000	6,031	4,614	2,073	1,250	
Chem-Odor Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polymer	204,892	188,905	200,391	176,861	63,410	268,800	168,000	157,000	166,896	188,905	112,509	145,056	
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Chloride THM	-	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hydroxide	517	-	-	-	-	-	1,500	-	103	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	275	-	-	-	55	-	137	-	-
Chem-Sulfur Dioxide	68,027	76,930	69,054	72,249	67,704	70,808	69,998	72,000	70,793	69,054	66,824	69,565	
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	1,944	1,257	1,516	385	169	1,525	1,465	1,000	1,054	1,257	169	-	
Empl Educ-Committee Reimbursed	7,957	1,195	-	-	-	-	-	-	1,830	-	-	-	-
Empl Expense-Misc	448	1,310	1,239	1,323	(836)	323	480	1,000	697	1,239	(1,242)	741	
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Empl Operator Certification	2,143	3,130	3,580	3,490	1,505	4,298	4,440	4,000	2,770	3,130	980	520	
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)													
						APPROVED	APPROVED	WORKING			PREVIOUS	9	
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021	
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED	
Empl Professional Development	9,251	10,527	8,604	6,364	1,004	16,050	14,550	10,000	7,150	8,604	475	292	
Empl Training Expense	-	1,889	604	750	-	-	-	1,000	649	604	253	506	
Empl Uniform Expense	10,821	14,881	10,375	11,838	11,989	11,896	11,383	9,000	11,981	11,838	9,485	7,829	
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	-	-	
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	-	-	-	-	-	
Empl Uniform Expense - Boots	-	-	4,025	5,700	5,010	3,175	3,100	4,000	2,947	4,025	3,765	1,490	
Freight	-	-	-	-	-	-	-	-	-	-	-	-	
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-	
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-	
Misc Board Member Expense	-	-	-	-	-	-	-	-	-	-	-	-	
Misc Equip-Furniture Purchase	3,729	47,753	42,575	2,231	12,149	4,240	8,094	2,000	21,687	12,149	1,492	2,984	
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	-	-	-	
Off Supp-Adhesive/Sealant/Tape	1,061	1,341	476	1,299	221	1,300	1,300	2,000	880	1,061	3,229	6,457	
Off Supp-Disp Food Utensils	1,318	1,679	1,693	2,232	2,321	1,900	1,900	2,000	1,849	1,693	2,220	2,133	
Office Supp & Expense-Clerical	11,602	13,044	11,805	9,049	6,893	12,400	12,100	7,000	10,478	11,602	6,961	8,559	
Office Supp & Expense-Other	-	-	-	2,169	31	-	1,000	1,000	440	-	703	1,343	
Opr Supp-Bldg & Grds Matis	13,744	21,718	20,862	18,716	31,774	18,700	18,500	20,000	21,363	20,862	19,073	26,413	
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Cleaning	21,547	19,975	22,319	24,968	10,047	17,200	17,700	16,000	19,771	21,547	6,907	7,818	
Opr Supp-Cpigs-Clamps	-	88	534	175	125	-	-	-	184	125	119	149	
Opr Supp-Disaster Prep Matis	-	117	-	-	23,955	-	-	-	4,814	-	18,770	3,902	
Opr Supp-Electrical	20,721	30,204	20,358	10,460	14,388	28,500	23,000	23,000	19,226	20,358	18,149	9,867	
Opr Supp-Fire Hydrants & Parts	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Fishrs/Barricades/Gig	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Fuel-Off Road	5,071	4,574	6,855	11,606	13,789	15,000	12,500	14,000	8,379	6,855	16,900	6,646	
Opr Supp-Fuel-On Road	27,129	26,441	31,307	28,586	19,752	33,700	27,072	31,000	26,643	27,129	23,751	27,353	
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Grease Disposal Suppl	45,698	64,903	56,795	50,496	22,957	50,100	50,000	52,000	48,170	50,496	46,475	91,458	
Opr Supp-Hose	1,984	2,338	6,474	720	4,853	3,600	3,600	9,000	3,274	2,338	8,952	15,778	
Opr Supp-Lab	13,942	11,471	15,822	12,249	10,048	17,000	15,000	12,000	12,707	12,249	10,257	10,267	
Opr Supp-Liquid Oxygen	15,442	29,153	67,377	100,257	38,920	69,000	61,600	57,000	50,229	38,920	40,284	33,090	
Opr Supp-Meters	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Misc	1,543	7,264	2,147	3,146	6,024	3,600	4,000	5,000	4,025	3,146	17,744	29,501	
Opr Supp-Mnholes-Castings-Cvrs	10	10	3	-	-	-	-	-	5	3	-	-	
Opr Supp-Mtr/Vive-Boxes-Lids	1,272	2,670	20	-	194	-	-	-	831	194	49	-	
Opr Supp-Nuts-Boits	4,305	926	1,858	1,032	4,343	3,000	3,000	4,000	2,493	1,858	6,812	7,369	
Opr Supp-Oil-Lubricant	6,857	14,544	19,880	2,383	5,693	19,500	15,500	14,000	9,871	6,857	3,930	5,424	
Opr Supp-Paint	19,146	8,726	6,981	1,359	441	2,700	2,200	2,000	7,331	6,981	502	752	
Opr Supp-Pipes-Fittings	8,344	16,425	15,951	11,572	10,430	15,500	15,500	18,000	12,545	11,572	10,808	9,374	
Opr Supp-Purchasing Card	-	-	-	-	-	-	-	-	-	-	551	1,101	
Opr Supp-Radmtr-Asph-Concrete	110	65	59	252	172	-	-	1,000	132	110	906	1,488	
Opr Supp-Rainsuits-Hip Boots	901	660	418	456	1,037	1,000	1,000	1,000	694	660	225	308	
Opr Supp-Safety	20,617	11,315	13,666	11,034	9,485	14,450	14,400	15,000	13,223	11,315	7,900	8,390	
Opr Supp-Sand-Dirt-Clay	-	-	240	-	-	-	-	-	48	-	-	-	

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Shop Accessories	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Small Tools	4,568	4,848	7,896	5,226	7,321	7,100	7,100	13,000	5,972	5,226	8,737	10,852
Opr Supp-Tapping Saddles-Glves	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Valves	4,888	11,231	11,251	30,717	9,268	15,700	59,700	22,000	13,471	11,231	14,965	22,273
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	-	-	84	-	200	700	2,000	17	-	-	-
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Equipment	325,852	269,862	274,560	243,765	147,251	330,030	295,800	274,000	252,258	269,862	165,170	170,719
Parts-Generators	-	-	2,595	943	993	6,000	4,500	5,000	906	943	1,134	282
Parts-Meters/Backflows	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Standby Pumps	-	-	348	80	48	-	-	-	95	48	378	757
Parts-Veh/Equip-Tires	-	-	1,959	1,489	477	1,800	-	2,000	785	477	1,022	1,090
Parts-Vehicles	8,821	5,430	4,748	7,231	4,192	6,100	-	4,000	6,084	5,430	3,734	3,753
Postage and Bill Outsourcing	3,032	14,601	4,696	8,071	4,069	6,000	6,000	9,000	6,894	4,696	8,099	9,912
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	-	-
Invoice Tolerance	-	-	-	-	-	-	-	-	-	-	-	-
Received - Not Invoiced	-	-	-	-	-	-	-	-	-	-	-	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	1,031,106	1,078,500	1,088,280	989,285	692,474	1,222,452	1,098,921	1,048,000	975,329	975,887	807,011	907,586
Total Cost Center Operating Expenses	6,685,868	7,692,854	7,677,924	7,506,824	6,728,642	7,970,654	7,775,329	7,479,000	7,258,423	7,158,077	7,039,093	7,170,398

Transmission and Collection O&M Budget

The Transmission System conveys potable water from the water plants to customers. The Collection System conveys wastewater from the customers to the wastewater plant. The responsibilities of the Transmission and Collection Department consists of monitoring, investigating, installing, repairing, maintaining, pumping, operating, conveying, metering and storing water and wastewater between the water and wastewater treatment plants in a community.



2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)												
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED BUDGET	APPROVED BUDGET	WORKING BUDGET	5 YEAR AVERAGE	5 YEAR MEDIAN	PREVIOUS 12 MONTHS (OCT-SEPT)	9 YTD 2021 ANNUALIZED
	2016	2017	2018	2019	2020	2020	2021	2022				
LABOR COSTS												
Labor-Regular	5,731,944	5,686,947	5,958,409	6,038,694	6,126,111	7,532,350	7,471,810	6,876,000	5,908,421	5,958,409	5,707,837	5,649,524
Labor-Capitalized	(484,907)	(454,917)	(344,128)	(283,245)	(213,588)	-	-	(350,000)	(356,157)	(344,128)	(201,318)	(249,148)
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Allowance-Unfilled Post	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Overtime	528,254	548,810	505,903	464,987	279,856	459,400	454,799	439,000	465,562	505,903	278,701	283,999
Labor-Standby	342,597	449,018	470,792	368,066	252,916	358,500	330,423	315,000	376,678	368,066	298,107	311,493
Labor-Holiday	1,800	2,695	538	703	910	1,500	1,287	-	1,329	910	2,153	2,486
Labor-Military Time	-	1,947	238	1,581	-	-	-	-	753	238	-	-
Labor-Sick Pay	151,272	156,403	181,591	171,772	353,760	-	-	-	202,960	171,772	376,373	257,726
Labor-Vacation	366,356	365,733	384,968	381,354	375,419	-	-	-	374,766	375,419	394,815	290,068
Labor-Bonus Pay	66,947	78,768	79,956	93,756	92,533	-	-	-	82,392	79,956	92,533	-
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes-FICA	540,743	561,592	552,305	559,749	552,432	638,970	572,890	527,000	553,364	552,432	526,999	499,304
Pension Expense	737,069	722,219	742,411	758,456	765,151	800,060	793,330	734,000	745,061	742,411	735,819	710,547
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance Expense	38,897	38,423	39,301	40,607	41,835	43,180	43,000	38,000	39,813	39,301	39,186	36,888
Health Insurance Expense	1,603,271	1,367,129	1,623,685	1,593,399	1,518,868	1,755,600	1,927,960	1,812,000	1,541,271	1,593,399	1,579,949	1,640,205
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-
Flex Benefit Plan-Sec 125	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Expense	15,908	16,544	17,111	17,840	18,353	18,240	17,770	15,000	17,151	17,111	15,730	13,246
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Expense	2,261	-	378	1,879	626	3,170	1,600	2,000	1,029	626	210	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance Exp	184,069	252,497	244,847	203,956	177,480	204,790	171,730	116,000	212,570	203,956	150,136	107,939
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash PIK Expense	27,029	25,814	25,858	27,221	25,887	-	-	-	26,362	25,887	22,647	20,499
Acc Vacation Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Acc Sick Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-
Post Employment Benefits-Other	935,546	930,268	471,267	87,133	196,424	187,620	-	-	524,128	471,267	242,065	91,282
Personnel Board Expense	101,498	108,497	83,207	90,641	89,503	106,550	108,660	103,000	94,669	90,641	85,286	103,484
Total Labor Costs	10,890,553	10,858,388	11,038,635	10,618,549	10,654,475	12,109,330	11,895,259	10,627,000	10,812,120	10,853,574	10,347,228	9,769,543
CONTRACTUAL SERVICES												
Accounting & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Contract-Grass Cutting	-	-	-	-	-	-	-	-	-	-	-	-
Collection/Credit Bureau Fees	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Water-Other Utilities	-	-	40	481	611	-	510	1,000	226	40	500	259
Courier Fees	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Commissioners' Fees	-	-	-	-	-	-	-	-	-	-	-	-
Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Diving Services	-	-	-	27,794	-	-	-	-	5,559	-	-	-
Electricity	1,325,733	1,469,665	1,593,423	1,487,911	1,370,821	1,400,100	1,441,888	1,460,000	1,449,511	1,469,665	1,460,969	1,514,453
Electricity-Bucks	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	3,726	-	-	-	-	745	-	-	-
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	36,083	33,398	60,622	4,633	13,436	36,000	11,000	50,000	29,634	33,398	9,644	1,360
Garbage Collection/Dump Fees	78,553	67,850	80,088	65,638	52,346	75,500	60,900	62,000	68,895	67,850	51,822	48,612
Generator Maintenance - CC 27	22,908	23,432	229	21,913	-	7,550	7,550	8,000	13,696	21,913	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Property & Liab	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured Damage Cln	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured/Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	-	-	-	-
Land Surveying	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Agreement	22,356	4,221	34,485	15,946	21,944	6,960	62,834	63,000	19,790	21,944	23,498	23,433
Manhole Rehab	3,250	3,725	3,620	3,250	5,300	3,500	3,500	4,000	3,829	3,620	5,500	4,500
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	-	-
Misc Outside Services	111,080	1,001,843	291,500	302,315	326,324	290,500	417,880	421,000	406,612	302,315	272,765	92,426
Natural Gas	11,501	16,479	47,109	41,580	11,625	10,500	10,000	30,000	25,659	16,479	33,327	52,510
Permit Fees	1,956	1,956	120	-	170	2,200	120	-	840	170	-	-
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint-Annual Contract	98,780	139,932	117,383	78,024	69,547	115,000	115,000	115,000	100,733	98,780	111,945	141,019
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	35,000	-	-	-	-
Plant Maint/Electrical-Annual	82,376	58,464	90,027	65,089	66,755	105,000	105,000	105,000	72,542	66,755	134,177	181,984
Plant Maint/Painting-Annual Co	-	-	-	17,972	-	34,000	39,000	19,000	3,594	-	-	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	248,374	133,502	54,137	68,641	81,578	104,300	-	83,000	117,246	81,578	55,786	37,887
Repairs-Generators	-	-	4,507	1,758	9,131	2,500	2,500	-	3,079	1,758	7,861	-
Repairs & Maint-Equipment	462,674	254,838	302,960	341,711	182,255	338,250	326,800	344,000	308,888	302,960	158,375	182,901
Repairs-Property	14,155	16,828	5,411	13,037	-	35,000	25,000	22,000	9,886	13,037	81	162
Repairs-Standby Pumps	-	-	400	-	460	5,000	2,500	5,000	172	-	2,950	5,350
Repairs-Tires	-	-	11,766	113,178	91,657	26,000	-	63,000	43,320	11,766	97,760	104,491
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Safety Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Cleaning/Videoling	1,498,777	1,651,931	1,327,956	1,669,603	1,437,024	1,500,000	1,500,000	1,500,000	1,517,058	1,498,777	1,833,965	1,375,106
Sludge Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Street Repairs-Paving-Permits	2,743,606	1,690,404	2,726,725	2,946,320	3,030,222	2,603,000	2,703,520	2,700,000	2,627,455	2,743,606	2,146,389	1,931,322
Substance Abuse-Testing	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Services	60	101	26	9	18	-	-	-	43	26	-	-
Telephone-Cellular & Pager	26,114	35,044	53,683	62,883	48,744	53,480	-	37,000	45,294	48,744	27,107	19,723
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	-	2,754	459	383	-	100	-	-	719	383	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-
Watershed Planning	-	-	-	-	-	-	-	-	-	-	-	-
WCA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractual Services	6,788,338	6,606,367	6,806,676	7,353,795	6,819,967	6,754,440	6,835,502	7,127,000	6,875,029	6,805,564	6,434,419	5,717,498
OPERATING SUPPLIES/MATERIALS												
Cashier Shortages	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Aluminum Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Chlorine	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Copper Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Fluoride	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Lime	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Misc	-	1,612	386	-	-	-	-	-	400	-	-	-
Chem-Odor Control	120,193	105,922	136,679	296,796	363,995	300,000	350,000	350,000	204,717	136,679	340,923	302,414
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polymer	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Chlorite THM	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sulfur Dioxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	415	743	365	127	401	980	180	-	410	401	240	480
Empl Eduo-Committee Reimbursed	3,466	5,000	4,792	-	-	-	-	13,000	2,652	3,466	1,193	2,387
Empl Expense-Misc	3,202	2,505	4,839	2,192	(4,602)	3,250	2,925	2,000	1,627	2,505	(4,584)	2,375
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	-	-
Empl Operator Certification	475	220	1,101	329	690	6,270	370	8,000	563	475	1,140	900
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Empl Professional Development	25,978	23,832	16,416	15,129	3,752	27,050	20,176	21,000	17,022	16,416	540	1,081
Empl Training Expense	1,265	4,070	15,639	4,700	100	2,850	4,200	10,000	5,195	4,070	4,905	9,809
Empl Uniform Expense	22,651	26,180	31,069	30,282	33,770	35,550	38,820	32,000	28,790	30,282	26,648	24,447
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Expense - Boots	-	-	12,680	21,890	21,387	14,645	21,190	16,000	11,191	12,680	18,942	6,860
Freight	-	-	-	28	74	-	-	1,000	20	-	283	417
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Board Member Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Equip-Furniture Purchase	4,430	121,137	89,571	30,940	21,457	54,300	42,768	23,000	53,507	30,940	16,768	4,519
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	-	-	-
Off Supp-Adhesive/Sealant/Tape	676	150	256	4,545	386	150	200	-	1,203	386	387	40
Off Supp-Disp Food Utensils	1,315	1,949	1,696	1,459	1,312	1,175	1,018	2,000	1,546	1,459	867	565
Office Supp & Expense-Clerical	16,985	16,531	14,737	10,100	8,252	13,850	11,340	9,000	13,321	14,737	7,939	8,531
Office Supp & Expense-Other	-	-	112	1,286	645	-	-	-	409	112	617	233
Opr Supp-Bldg & Grds Maint	26,517	22,226	18,418	26,971	16,061	36,500	18,600	16,000	22,038	22,226	24,105	35,388
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Cleaning	23,842	26,443	25,960	32,567	27,005	29,980	32,270	29,000	27,163	26,443	23,459	21,177
Opr Supp-Cpigs-Clamps	134,561	107,093	131,703	111,500	95,305	127,700	108,225	125,000	116,032	111,500	102,802	125,445
Opr Supp-Disaster Prep Maint	16	14,865	15	18	22,940	-	-	-	7,571	18	22,940	-
Opr Supp-Electrical	47,813	34,270	31,039	34,393	68,619	77,000	75,000	76,000	43,226	34,393	61,685	33,488
Opr Supp-Fire Hydrants & Parts	226,141	184,872	168,966	244,770	214,361	180,000	190,680	200,000	207,822	214,361	186,845	213,362
Opr Supp-Fishrs/Barricades/Sig	4,626	3,572	6,894	95	2,004	8,000	5,500	10,000	3,418	3,572	34	-
Opr Supp-Fuel-Off Road	15,343	28,511	54,539	35,864	41,927	47,800	37,725	54,000	35,237	35,864	53,260	46,247
Opr Supp-Fuel-On Road	324,715	357,438	417,538	395,897	307,217	383,300	362,800	370,000	360,561	357,438	335,622	373,629
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Hose	39,216	19,361	23,086	15,831	8,294	38,200	24,900	23,000	21,157	19,361	16,654	25,578
Opr Supp-Lab	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Liquid Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Meters	324,727	462,260	185,524	597,780	995,631	440,000	870,510	875,000	513,184	462,260	1,040,458	1,106,565
Opr Supp-Misc	856	775	634	450	659	300	-	-	675	659	1,214	1,710
Opr Supp-Mnholes-Castings-Cvrs	108,237	152,168	101,667	114,137	106,520	132,250	134,680	130,000	116,546	108,237	114,682	120,225
Opr Supp-Mtr/Vive-Boxes-Lids	62,269	87,600	107,559	121,694	120,955	96,550	84,535	92,000	100,015	107,559	100,252	84,232
Opr Supp-Nuts-Bolts	5,077	5,562	7,222	8,874	7,449	10,300	8,190	5,000	6,837	7,222	8,315	9,515
Opr Supp-Oil-Lubricant	3,352	3,532	3,054	3,630	1,899	4,450	3,859	4,000	3,093	3,552	1,967	1,754
Opr Supp-Paint	6,375	5,461	5,583	5,210	3,338	13,100	12,315	14,000	5,193	5,461	5,771	3,943
Opr Supp-Pipes-Fittings	492,414	517,503	532,258	438,220	524,937	507,750	401,855	398,000	501,066	517,503	489,849	401,996
Opr Supp-Purchasing Card	-	291	(149)	-	-	-	-	-	28	-	-	-
Opr Supp-Radmix-Asph-Concrete	71,252	65,364	67,083	58,155	43,672	78,500	60,426	59,000	61,105	65,364	45,016	45,284
Opr Supp-Rainsuits-Hip Boots	11,928	14,021	16,547	16,062	12,954	12,275	11,855	9,000	14,302	14,021	8,719	8,488
Opr Supp-Safety	94,359	94,653	78,407	64,443	52,060	95,300	72,916	69,000	76,784	78,407	57,704	73,718
Opr Supp-Sand-Dirt-Clay	46,652	44,092	47,030	40,384	31,880	50,000	46,000	50,000	42,006	44,092	29,000	28,416

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	402,246	395,479	522,392	381,442	256,974	400,000	377,794	350,000	391,707	395,479	300,556	329,252
Opr Supp-Shop Accessories	-	-	-	25	-	2,500	2,500	-	5	-	-	-
Opr Supp-Small Tools	75,311	64,679	70,394	83,353	73,626	87,675	65,829	70,000	73,473	73,626	67,632	66,737
Opr Supp-Tapping Saddles-Slves	31,499	41,273	34,060	34,354	50,239	37,500	45,000	51,000	38,283	34,354	50,075	59,796
Opr Supp-Valves	131,044	188,517	252,722	177,047	335,741	248,000	275,780	379,000	217,014	188,517	343,841	380,390
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	240	109	-	148	256	-	100	-	151	148	869	1,238
Capitalized Materials	(1,276,065)	(1,326,357)	(869,444)	(668,309)	(625,697)	(1,445,000)	(1,250,000)	(900,000)	(953,174)	(869,444)	(570,753)	(678,212)
Parts-Equipment	260,467	267,861	470,727	308,270	356,880	384,900	387,204	409,000	332,841	308,270	469,145	563,360
Parts-Generators	-	-	3,601	17,902	3,167	14,000	10,000	10,000	4,934	3,167	1,160	130
Parts-Meters/Backflows	70,643	397,734	183,225	330,995	406,259	130,000	95,000	395,000	277,771	330,995	417,596	418,781
Parts-Standby Pumps	-	-	7,762	10,296	14,807	7,500	10,000	10,000	6,573	7,762	7,347	5,053
Parts-Veh/Equip-Tires	-	-	73,912	2,373	2,324	1,500	-	29,000	15,722	2,324	3,426	4,375
Parts-Vehicles	175,101	118,441	127,868	158,464	132,775	127,000	-	112,000	142,530	132,775	153,589	145,642
Postage and Bill Outsourcing	396	-	-	36	349	-	-	-	156	36	444	236
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	-	-
Invoice Tolerance	-	-	-	-	-	-	-	-	-	-	-	-
Received - Not Invoiced	-	-	-	-	-	-	-	-	-	-	-	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	2,142,120	2,709,522	3,238,325	3,623,142	4,165,004	2,824,900	3,075,235	4,010,000	3,175,623	3,101,931	4,392,087	4,421,996
Total Cost Center Operating Expenses	19,821,011	20,174,277	21,083,636	21,595,487	21,639,446	21,689,270	21,805,996	21,764,000	20,862,771	20,761,069	21,173,734	19,909,038

Support Services O&M Budget

Support is made up of the Cost Centers that provide additional support/maintenance to all other Cost Centers. Additional support includes the maintenance of our vehicle fleet, operation of inventory, pre-treatment services, lawn/easement services, and much more.



2022 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)													
						APPROVED	APPROVED	WORKING			PREVIOUS	9	
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021	
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED	
LABOR COSTS													
Labor-Regular	1,929,080	1,832,466	1,883,999	2,058,966	2,097,323	2,493,530	2,541,800	2,482,000	1,960,365	1,887,470	2,106,746	2,097,341	
Labor-Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-	
Labor-Allowance-Unfilled Post	-	-	-	-	-	-	-	-	-	-	-	-	
Labor-Overtime	17,954	13,104	8,077	16,732	23,862	22,500	15,987	14,000	15,950	11,090	9,931	6,676	
Labor-Standby	9,865	17,493	20,796	21,561	15,933	21,000	14,374	24,000	17,130	17,575	14,132	9,599	
Labor-Holiday	3,015	2,864	2,969	2,877	3,364	3,400	2,800	3,000	3,018	2,877	2,847	2,101	
Labor-Military Time	-	-	-	-	-	-	-	-	-	-	-	-	
Labor-Sick Pay	42,350	61,727	54,090	44,002	90,561	-	-	-	58,546	53,193	70,325	53,165	
Labor-Vacation	124,248	122,125	137,468	134,293	115,600	-	-	-	126,747	128,400	119,668	76,854	
Labor-Bonus Pay	23,170	26,494	27,980	31,046	25,491	-	-	-	26,836	27,029	25,491	-	
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Taxes-FICA	164,343	163,092	159,249	175,252	176,165	194,360	194,680	190,000	167,620	163,783	174,026	165,965	
Pension Expense	223,390	205,749	216,275	237,295	237,651	264,820	269,670	265,000	224,072	217,391	235,673	228,742	
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	
Disability Insurance Expense	13,294	12,395	13,147	14,540	13,934	14,290	14,610	14,000	13,462	13,315	13,575	12,790	
Health Insurance Expense	513,001	440,935	508,209	531,310	558,931	589,380	577,160	584,000	510,477	485,778	585,945	609,332	
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-	
Flex Benefit Plan-Geo 125	-	-	-	-	-	-	-	-	-	-	-	-	
Life Insurance Expense	5,465	5,367	5,739	6,268	5,991	5,980	5,730	6,000	5,770	5,738	5,305	4,474	
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-	
Unemployment Insurance Expense	717	-	111	601	185	1,030	500	1,000	323	185	62	-	
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-	
Workers' Comp Insurance Exp	58,107	80,285	74,043	65,955	53,540	67,780	58,400	32,000	66,386	65,236	47,155	34,546	
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-	
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-	
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-	
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-	
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Cash PIK Expense	13,516	13,167	14,954	17,425	18,096	-	-	-	15,432	15,472	17,931	17,081	
Acc Vacation Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-	
Acc Sick Leave Exp	-	-	-	-	-	-	-	-	-	-	-	-	
Post Employment Benefits-Other	291,714	299,802	149,188	28,013	58,509	56,640	-	-	165,445	149,188	72,069	27,120	
Personnel Board Expense	30,829	32,286	23,437	29,178	28,121	35,250	36,970	37,000	28,770	28,221	28,208	34,430	
Total Labor Costs	3,464,078	3,329,350	3,299,734	3,415,304	3,523,277	3,769,360	3,732,681	3,652,000	3,406,348	3,271,340	3,529,089	3,380,216	
CONTRACTUAL SERVICES													
Accounting & Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	
Contract-Grass Cutting	275,407	281,727	313,993	302,656	270,734	280,000	300,000	77,000	288,904	281,727	263,248	211,752	
Collection/Credit Bureau Fees	-	-	-	-	-	-	-	-	-	-	-	-	
Cost of Water-Other Utilities	-	-	-	-	-	-	-	-	-	-	-	-	
Courier Fees	-	-	-	-	-	-	-	-	-	-	-	-	

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Commissioners' Fees	-	-	-	-	-	-	-	-	-	-	-	-
Customer Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Diving Services	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Bucks	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	350	-	-	3,876	-	-	300	-	845	-	-	-
Garbage Collection/Dump Fees	1,067	212	4,048	6,016	5,488	5,500	100	1,000	3,366	4,225	4,834	5,631
Generator Maintenance - CC 27	3,769	33,071	14,250	47,860	4,931	47,500	2,400	2,000	20,776	14,250	16,431	23,000
Generator Maintenance - contra	-	(35,443)	-	(32,114)	-	(47,500)	-	-	(13,511)	-	-	-
Insurance-Property & Liab	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured Damage Cln	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Uninsured/Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	-	-	-	-
Land Surveying	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Agreement	9,156	5,436	5,302	8,157	23,920	282,889	29,809	8,000	10,394	5,695	14,371	7,859
Manhole Rehab	-	-	-	-	-	-	-	-	-	-	-	-
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	-	-
Misc Outside Services	261,545	287,504	529,975	587,757	603,437	638,891	622,800	656,000	454,044	524,323	643,681	558,433
Natural Gas	-	59	215	211	501	-	-	-	197	211	562	408
Permit Fees	540	360	360	371	1,536	450	400	1,000	633	360	6,383	10,436
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint-Annual Contract	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	25,000	-	-	-	-
Plant Maint/Electrical-Annual	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint/Painting-Annual Co	-	-	-	-	-	-	-	-	-	-	-	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	9,522	28,241	4,517	4,599	18,734	12,362	141,850	10,000	13,122	9,548	2,346	1,543
Repairs-Generators	-	-	-	-	-	-	1,200	1,000	-	-	-	-
Repairs & Maint-Equipment	18,242	24,912	14,346	14,506	6,635	25,360	(10,450)	51,000	15,728	11,558	6,832	3,534
Repairs-Property	19,295	45,670	45,981	50,290	37,767	85,000	100,000	100,000	39,801	45,670	71,612	94,970
Repairs-Standby Pumps	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Tires	-	-	766	9,395	8,187	400	60,770	38,000	3,670	351	4,767	6,279
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Safety Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Cleaning/Videoling	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Street Repairs-Paving-Permits	-	-	-	-	-	-	-	-	-	-	-	-
Substance Abuse-Testing	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Services	-	-	-	-	-	-	-	4,000	-	-	-	-
Telephone-Cellular & Pager	14,380	12,037	14,529	20,926	16,961	17,610	-	4,000	15,767	14,960	7,119	4,284
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	913	683	403	5,466	375	600	1,085	1,000	1,568	683	2,865	4,980
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-
Watershed Planning	-	-	-	-	-	-	-	-	-	-	-	-
WCA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractual Services	614,185	684,469	948,684	1,029,971	999,206	1,349,062	1,250,264	979,000	855,303	913,561	1,045,050	933,107
OPERATING SUPPLIES/MATERIALS												
Cashier Shortages	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Aluminum Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Chlorine	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Copper Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Fluoride	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Lime	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Misc	-	-	70	-	-	-	-	-	14	-	-	-
Chem-Odor Control	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polymer	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Chlorite THM	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sulfur Dioxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Subscriptions	2,983	2,989	7,417	4,155	355	4,270	4,715	6,000	3,580	2,916	360	250
Empl Educ-Committee Reimbursed	134	-	-	-	1,244	300	100	-	276	-	-	-
Empl Expense-Misc	725	95	844	1,211	(1,227)	195	125	-	330	214	(1,256)	864
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	-	-
Empl Operator Certification	60	210	70	-	140	1,000	570	-	96	-	210	140
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Empl Professional Development	9,204	4,100	8,841	6,944	7,066	18,650	15,798	16,000	7,231	5,173	282	275
Empl Training Expense	21,222	321	399	2,045	2,767	6,450	7,050	3,000	5,351	1,142	985	1,820
Empl Uniform Expense	6,757	8,657	6,523	7,055	5,226	13,450	10,490	8,000	6,844	6,701	4,580	4,846
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	1,000	-	-	-	-
Empl Uniform Expense - Boots	-	-	3,620	5,585	5,777	2,560	4,480	4,000	2,996	3,620	5,592	2,940
Freight	-	-	-	138	-	2,100	-	1,000	28	-	22	44
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Board Member Expense	-	-	-	-	-	-	-	-	-	-	-	-
Misc Equip-Furniture Purchase	8,032	7,316	19,955	5,224	10,167	9,900	6,550	12,000	10,139	3,540	8,902	638
Misc Litigation Prep Costs	-	-	-	-	-	-	-	-	-	-	-	-
Off Supp-Adhesive/Gelant/Tape	235	240	224	459	-	475	800	-	232	220	-	-
Off Supp-Disp Food Utensils	862	648	1,018	599	538	700	800	-	733	738	712	927
Office Supp & Expense-Clerical	7,501	3,588	2,641	3,439	3,184	5,000	4,300	4,000	4,070	3,232	3,567	3,797
Office Supp & Expense-Other	-	-	-	28	41	-	200	-	14	-	41	-
Opr Supp-Bldg & Grds Matis	1,542	6,421	14,490	6,131	1,260	7,200	3,400	3,000	5,969	3,711	2,285	2,383
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Cleaning	6,147	4,380	4,271	4,482	4,501	6,568	5,750	4,000	4,756	4,595	4,400	5,353
Opr Supp-Cpigs-Clamps	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Disaster Prep Matis	16	181	187	408	29,719	-	-	-	6,102	179	12,251	12,960
Opr Supp-Electrical	553	33	-	69	201	200	100	15,000	171	-	-	-
Opr Supp-Fire Hydrants & Parts	-	-	-	513	-	-	-	-	103	-	-	-
Opr Supp-Fishrs/Barricades/Gig	-	-	-	914	-	-	-	-	183	-	-	-
Opr Supp-Fuel-Off Road	(672)	(4,060)	19,580	16,674	9,263	23,350	24,000	5,000	8,157	4,297	25,377	32,772
Opr Supp-Fuel-On Road	23,943	53,579	46,914	46,279	45,062	60,000	68,590	57,000	43,155	42,538	47,854	28,059
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Hose	-	-	-	234	636	-	-	-	174	-	-	-
Opr Supp-Lab	81,919	85,347	92,860	93,967	89,881	80,000	80,000	72,000	88,795	89,881	101,024	109,029
Opr Supp-Liquid Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Meters	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Misc	17,735	12,000	13,792	15,390	12,072	18,200	17,500	-	14,198	13,792	9,983	4,013
Opr Supp-Mnhoies-Castings-Cvrs	370	1,307	1,016	1,080	1,686	500	-	1,000	1,092	1,307	940	1,384
Opr Supp-Mtr/Vive-Boxes-Lids	(2)	-	118	258	81	-	-	-	91	27	67	133
Opr Supp-Nuts-Boils	120	1,646	1,470	1,503	1,892	3,500	3,500	4,000	1,326	1,477	2,213	2,166
Opr Supp-Oil-Lubricant	1,073	1,258	645	400	556	14,020	15,000	16,000	786	645	658	410
Opr Supp-Paint	955	1,401	826	657	358	800	1,250	1,000	839	746	359	491
Opr Supp-Pipes-Fittings	1,794	1,311	1,299	1,664	2,400	3,525	625	-	1,694	1,251	1,521	97
Opr Supp-Purchasing Card	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Radmix-Asph-Concrete	1,087	504	835	560	53	200	-	1,000	608	510	143	216
Opr Supp-Rainsuits-Hlp Boots	2,102	974	1,021	1,584	1,345	2,620	2,920	2,000	1,405	1,047	1,866	1,925
Opr Supp-Safety	12,154	11,528	7,472	4,972	2,776	11,917	8,200	7,000	7,760	6,665	3,743	4,382
Opr Supp-Sand-Dirt-Clay	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Shop Accessories	22,845	17,237	16,380	22,899	21,325	26,000	26,500	27,000	20,137	21,325	21,800	19,319
Opr Supp-Small Tools	12,768	7,461	12,433	10,721	6,274	11,382	19,100	23,000	9,931	10,516	14,329	21,339
Opr Supp-Tapping Saddles-Slves	-	-	-	65	-	-	-	-	13	-	-	-
Opr Supp-Valves	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	2,663	2,286	1,057	1,103	1,245	4,500	4,200	5,000	1,671	1,245	1,213	1,416
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Equipment	38,065	32,470	20,899	29,095	32,496	19,376	22,400	29,000	30,605	27,048	50,917	53,124
Parts-Generators	-	-	-	-	426	-	1,350	1,000	85	-	426	-
Parts-Meters/Backtows	-	-	-	132	-	-	-	-	26	-	-	-
Parts-Standby Pumps	-	-	81	50	-	-	-	-	26	-	-	-
Parts-Veh/Equip-Tires	-	-	1,937	3,122	1,358	1,350	12,850	7,000	1,283	757	1,481	526
Parts-Vehicles	11,544	15,173	15,529	17,350	11,444	18,170	150,357	16,000	14,208	12,010	11,528	13,008
Postage and Bill Outsourcing	228	19	127	1,078	727	300	350	1,000	436	83	1,055	1,050
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	(20,643)	61,516	276,948	177,767	(92,037)	-	-	-	80,710	61,516	(92,037)	-
Invoice Tolerance	-	-	-	-	-	-	-	-	-	-	-	-
Receivd - Not Invoiced	-	-	-	-	-	-	-	-	-	-	-	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	276,021	342,135	603,808	498,004	222,276	378,728	523,920	352,000	388,449	334,662	249,394	332,098
Total Cost Center Operating Expenses	4,354,284	4,355,354	4,852,226	4,943,279	4,744,760	5,497,750	5,506,865	4,983,000	4,650,100	4,520,162	4,823,533	4,645,421

Supervision and General (Admin) O&M Budget

Supervision and General is made up all other Cost Centers that do not fall under any of the other sections. The duties of these other Cost Centers primarily deal with providing administrative support to the Board: Accounting, HR, Public Relations, IT, Billing, Customer Support, Mapping and GIS, Facility Management, Supplier Diversity, and much more.



2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
LABOR COSTS												
Labor-Regular	6,731,672	6,523,465	6,824,301	6,962,759	7,001,840	8,371,610	7,487,700	7,975,000	6,808,807	6,824,301	6,694,096	6,666,566
Labor-Capitalized	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	-	-	-
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,985,910)	(1,115,803)	(1,092,000)	-	-	-	-
Labor-Overtime	134,913	232,861	269,730	257,838	115,843	133,620	81,120	81,000	202,237	232,861	105,219	124,052
Labor-Standby	26,441	36,017	32,515	28,946	38,583	25,500	29,141	29,000	32,500	32,515	49,097	51,070
Labor-Holiday	7,096	7,696	11,122	11,480	9,217	7,600	9,681	9,000	9,322	9,217	5,689	4,133
Labor-Military Time	-	-	-	6,631	14,643	-	-	-	4,255	-	6,069	1,530
Labor-Sick Pay	176,262	171,434	158,955	199,475	216,347	-	-	-	184,495	176,262	206,460	153,500
Labor-Vacation	410,856	399,088	430,672	436,035	359,414	-	-	-	407,213	410,856	411,247	303,947
Labor-Bonus Pay	62,788	87,066	82,916	85,932	79,189	125,000	125,000	125,000	79,578	82,916	79,189	-
Labor-Bonus-Measure Based	-	-	-	-	-	100,000	100,000	100,000	-	-	-	-
Payroll Taxes-FICA	561,314	553,452	575,338	589,693	575,810	670,480	590,633	628,000	571,121	575,338	558,297	551,035
Pension Expense	816,048	838,531	(713,185)	(514,319)	268,395	908,190	794,500	836,000	139,094	268,395	1,448,627	767,266
Unfunded Pension Expense	805,000	900,000	1,000,000	1,100,000	1,200,000	1,200,000	1,300,000	1,400,000	1,001,000	1,000,000	50,000	1,300,000
Disability Insurance Expense	44,199	43,263	44,200	44,875	44,513	46,780	43,080	45,000	44,210	44,200	43,303	41,676
Health Insurance Expense	1,443,569	1,336,065	1,543,512	1,401,974	1,552,078	1,504,800	1,442,920	1,560,000	1,455,440	1,443,569	1,621,084	1,250,314
Health Insurance Expense Distr	-	-	-	-	-	-	-	-	-	-	-	-
Flex Benefit Plan-Sec 125	7,200	5,427	5,072	6,233	5,945	6,640	6,400	6,000	5,975	5,945	5,585	5,680
Life Insurance Expense	17,524	18,012	18,729	18,861	18,532	18,230	16,050	16,000	18,332	18,532	15,826	14,770
Health and Life Ins Variance	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Expense	2,193	3,620	2,462	1,814	567	9,690	1,670	4,000	2,131	2,193	186	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance Exp	179,632	243,510	233,353	197,081	159,830	222,310	178,540	106,000	202,681	197,081	135,688	99,117
Workers' Comp Ins Distr	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp Insurance-Polic	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	(0)	-
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense-Retirees	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash PIK Expense	(51,434)	(52,168)	(57,620)	(62,095)	(59,455)	-	-	-	(56,554)	(57,620)	(54,467)	(50,310)
Acc Vacation Leave Exp	209,901	169,867	1,829	237,901	256,457	100,000	105,150	200,000	175,191	209,901	256,457	-
Acc Sick Leave Exp	287,699	229,629	1,900,141	578,383	363,007	100,000	306,000	300,000	671,772	363,007	363,007	-
Post Employment Benefits-Other	1,149,926	(1,506,400)	477,646	(2,182,694)	(2,784,514)	155,760	240,000	800,000	(969,207)	(1,506,400)	(2,744,826)	79,375
Personnel Board Expense	106,611	76,766	86,090	100,431	94,003	115,620	110,250	117,000	92,780	94,003	90,744	112,045
Total Labor Costs	13,129,411	10,317,204	12,927,778	9,507,234	9,530,245	11,835,920	11,852,032	13,245,000	11,082,374	10,427,071	9,346,577	11,475,766
CONTRACTUAL SERVICES												
Accounting & Audit Fees	45,102	32,631	94,258	87,515	103,780	100,000	93,970	104,000	72,657	87,515	182,180	185,300
Advertising	7,240	8,337	17,315	23,677	30,527	147,500	141,500	73,000	17,419	17,315	28,964	37,964
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Contract-Grass Cutting	-	-	-	-	-	-	-	-	-	-	-	-
Collection/Credit Bureau Fees	(147)	(280)	(186)	(2,437)	(1,499)	-	-	-	(910)	(280)	(13)	(133)
Cost of Water-Other Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Courier Fees	11,529	12,049	14,954	21,624	20,526	18,250	18,000	13,000	16,137	14,954	22,916	23,773

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Commissioners' Fees	93,250	94,800	93,700	94,800	95,900	94,800	94,800	95,000	94,490	94,800	95,900	94,800
Customer Assistance	-	-	-	5,000	5,000	5,000	5,000	5,000	2,000	-	5,000	10,000
Diving Services	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	236,058	234,107	30,539	306,920	249,303	150,035	250,035	270,000	211,385	236,058	619,761	259,917
Electricity-Buoks	-	-	-	-	-	-	-	-	-	-	-	-
Electricity-Support Bids	-	-	-	-	-	-	-	-	-	-	-	-
Empl Counseling-Rehab	13,319	14,484	15,359	15,858	13,518	15,000	15,000	15,000	14,508	14,484	13,571	12,154
Engineering Services	206,424	198,161	154,416	266,961	219,381	220,000	235,000	210,000	209,073	206,424	187,352	143,968
Engineering Services-Consent Decree	-	-	-	-	-	-	-	50,000	-	-	-	-
EPA Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Equip & Property Rental	1,062	30	1,906	8,644	3,810	7,800	6,380	4,000	3,091	1,906	4,536	5,813
Garbage Collection/Dump Fees	24,507	2,701	7,560	10,968	14,156	7,500	13,500	26,000	11,978	10,968	20,564	30,896
Generator Maintenance - CC 27	728	1,581	-	1,688	-	4,100	-	-	800	728	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Property & Liab	108,777	372,888	288,799	371,905	382,449	371,770	389,000	420,000	304,964	371,905	402,823	415,443
Insurance-Uninsured Damage Cim	667,869	1,223,636	794,403	478,261	415,061	300,000	390,000	300,000	715,846	667,869	266,463	91,828
Insurance-Uninsured/Admin Fees	100,146	130,590	97,864	65,318	27,548	100,000	50,000	30,000	84,293	97,864	15,714	4,978
Investment Fees	-	-	-	-	13,611	-	-	-	2,722	-	15,229	15,235
Land Management	1,071	(45)	423	-	581	-	600	-	406	423	-	-
Land Surveying	5,650	900	-	1,161	-	500	-	-	1,542	900	-	-
Legal Fees	198,340	279,858	371,628	300,645	367,659	200,000	250,000	370,000	303,626	300,645	346,203	258,147
Maintenance Agreement	1,005,286	1,188,447	1,153,996	1,627,790	1,823,322	1,970,690	2,119,004	1,951,000	1,359,768	1,188,447	1,967,238	2,050,191
Manhole Rehab	-	-	250	-	-	-	-	-	50	-	-	-
Minority Enterprise Project	23,150	45,033	125,028	139,368	138,193	95,000	100,000	140,000	94,154	125,028	175,854	203,998
Misc Outside Services	592,378	636,609	943,182	1,029,675	1,104,283	1,211,644	1,504,800	1,038,000	861,625	943,182	1,201,193	1,119,298
Natural Gas	1,818	(72,786)	-	-	-	-	-	-	(14,194)	-	-	-
Permit Fees	1,970	2,008	10,321	9,982	520	500	500	11,000	4,960	2,008	(3,993)	12,439
Personnel Board Expense	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Crossing Expense	3,609	3,072	4,296	3,631	4,079	5,000	4,000	4,000	3,737	3,631	3,782	3,335
Plant Maint-Annual Contract	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
SCADA OT Service	-	-	-	-	-	-	-	-	-	-	-	-
Plant Maint/Electrical-Annual	-	-	-	389	-	-	-	-	78	-	-	-
Plant Maint/Painting-Annual Co	-	-	-	-	-	-	-	-	-	-	-	-
Point Repairs	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations Consult Fees	-	-	-	-	-	-	-	-	-	-	-	-
Recording Fees	670	616	756	1,554	803	2,000	1,500	1,000	880	756	517	753
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Autos & Trucks	32,456	20,693	6,393	7,464	5,322	17,125	-	6,000	14,465	7,464	8,653	11,440
Repairs-Generators	-	-	-	-	-	-	-	1,000	-	-	483	966
Repairs & Maint-Equipment	16,298	18,141	8,739	9,072	28,746	21,700	22,700	25,000	16,199	16,298	22,665	40,771
Repairs-Property	64,940	27,423	23,213	14,151	-	27,000	-	-	25,945	23,213	-	-
Repairs-Standby Pumps	-	-	-	-	-	-	-	-	-	-	-	-
Repairs-Tires	-	-	785	2,040	4,730	-	-	1,000	1,511	785	2,499	1,223
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Safety Consulting Fees	40,110	32,079	24,737	35,376	29,700	40,000	45,000	68,000	32,400	32,079	14,725	13,800
Security Services	233,938	183,976	208,027	192,508	221,146	224,000	198,000	208,000	207,919	208,027	237,278	217,824
Sewer Cleaning/Videoling	-	-	-	-	-	-	-	-	-	-	-	-
Sludge Disposal	-	-	-	-	-	-	-	-	-	-	-	-
Street Repairs-Paving-Permits	-	-	-	-	-	-	-	-	-	-	-	-
Substance Abuse-Testing	13,311	10,568	10,955	8,706	3,411	13,000	7,000	5,000	9,390	10,568	3,570	4,564
Telephone Services	202,573	100,672	83,975	72,872	76,894	114,574	81,056	82,000	107,397	83,975	79,080	79,545
Telephone-Cellular & Pager	45,946	83,077	86,510	90,184	131,736	89,890	220,500	174,000	87,491	86,510	144,010	158,849
Testing-ICR	-	-	-	-	-	-	-	-	-	-	-	-
Testing-Outside Services	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	19,154	21,404	19,954	18,559	19,678	12,750	21,000	21,000	19,750	19,678	19,678	16,500
Watershed Planning	-	-	-	-	-	-	-	-	-	-	-	-
WCA Expenses	-	-	141,705	157,051	365,032	500,000	500,000	300,000	132,758	141,705	356,287	(10,857)
Total Contractual Services	4,018,533	4,909,460	4,835,759	5,478,900	5,918,904	6,087,128	6,777,845	6,021,000	5,032,311	5,017,831	6,460,683	5,514,719
OPERATING SUPPLIES/MATERIALS												
Cashier Shortages	(169)	(50)	(291)	(1,316)	15	-	-	-	(362)	(169)	141	200
Chem-Aluminum Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hydroxide Slurry	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Calcium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Chlorine	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Copper Sulfate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Fluoride	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Lime	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Misc	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Odor Control	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polymer	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Polyorthophosphate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Powder Activated Charcoal	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Chloride THM	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sodium Hypochlorite	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Sulfur Dioxide	-	-	-	-	-	-	-	-	-	-	-	-
Chem-Zinc	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	-	-	-
Discounts Taken	(844)	(1,250)	(386)	(2,086)	(3,506)	-	-	-	(1,614)	(1,250)	(3,554)	(702)
Dues & Subscriptions	60,815	69,623	60,245	70,989	78,926	83,432	100,171	110,000	68,120	69,623	118,293	127,852
Empl Educ-Committee Reimbursed	2,182	10,586	11,807	15,235	5,552	10,000	7,500	-	9,073	10,586	3,851	4,083
Empl Expense-Misc	100,644	91,919	91,197	63,326	58,791	69,960	70,990	65,000	81,175	91,197	66,114	65,597
Empl Incentive Expense	55,989	42,767	72,356	57,773	20,739	55,000	60,000	58,000	49,925	55,989	51,261	81,979
Empl Operator Certification	70	-	70	-	325	640	200	-	93	70	325	-
Empl Orientation Expense	600	600	1,819	706	517	3,400	-	-	848	600	542	79

2022 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)													
						APPROVED	APPROVED	WORKING			PREVIOUS	9	
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021	
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED	
Empl Professional Development	85,148	95,081	88,729	97,261	30,575	162,026	23,775	50,000	79,359	88,729	19,723	13,814	
Empl Training Expense	90,025	91,917	72,474	63,402	104,462	92,800	98,050	97,000	84,456	90,025	118,048	116,154	
Empl Uniform Expense	7,232	7,423	8,796	8,515	6,676	8,770	6,270	31,000	7,729	7,423	4,241	2,823	
Empl Uniform Expense - Purchas	-	-	-	-	23,627	-	-	-	4,725	-	49,979	52,704	
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	(1,000)	-	-	-	-	
Empl Uniform Expense - Boots	-	-	4,090	4,957	3,577	100	100	-	2,525	3,577	3,765	1,780	
Freight	-	-	-	-	-	-	-	-	-	-	-	-	
Handling Fees	-	-	-	-	-	-	-	-	-	-	-	-	
Inspection Hold	-	-	-	-	-	-	-	-	-	-	-	-	
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	-	-	-	
Misc Board Member Expense	879	1,075	5,308	723	937	1,000	-	1,000	1,784	937	1,136	547	
Misc Equip-Furniture Purchase	111,450	103,125	178,717	279,030	293,036	50,250	66,700	278,000	193,071	178,717	401,294	444,556	
Misc Litigation Prep Costs	-	-	-	1,129	707	-	-	-	367	-	123	-	
Off Supp-Adhesive/Sealant/Tape	463	293	212	93	-	500	-	-	212	212	114	228	
Off Supp-Disp Food Utensils	3,577	3,311	3,359	4,650	3,217	3,450	3,300	4,000	3,623	3,359	2,880	3,399	
Office Supp & Expense-Clerical	77,964	80,250	53,724	61,526	52,207	66,500	50,350	49,000	65,134	61,526	50,790	53,779	
Office Supp & Expense-Other	216	40	4,082	12,868	11,081	3,000	2,500	5,000	5,657	4,082	7,374	2,780	
Opr Supp-Bldg & Grds Matis	28,825	30,358	19,042	23,734	11,083	15,450	8,250	11,000	22,608	23,734	13,265	13,549	
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Cleaning	26,326	26,277	30,281	34,968	29,448	29,220	27,300	23,000	29,460	29,448	26,390	23,476	
Opr Supp-Cpigs-Ciamps	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Disaster Prep Matis	1,359	-	-	-	321,383	-	-	-	64,549	-	291,464	198,383	
Opr Supp-Electrical	1,617	1,106	1,561	303	-	1,700	1,350	-	917	1,106	180	360	
Opr Supp-Fire Hydrants & Parts	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Fishrs/Barricades/Sig	431	-	-	1,394	2,567	-	1,000	-	878	431	1,105	-	
Opr Supp-Fuel-Off Road	2,095	10	2,297	1,674	1,228	2,000	2,800	1,000	1,461	1,674	4,136	7,358	
Opr Supp-Fuel-On Road	106,917	100,290	116,739	103,006	69,526	108,300	89,183	102,000	99,296	103,006	82,116	96,056	
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Hose	-	-	-	278	117	100	200	-	79	-	106	211	
Opr Supp-Lab	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Liquid Oxygen	-	-	-	-	-	-	-	-	-	-	-	-	
Opr Supp-Meters	42,382	11,693	-	36,288	29,747	-	-	-	24,022	29,747	1,615	3,230	
Opr Supp-Misc	519	-	755	569	320	100	200	5,000	433	519	2,735	5,266	
Opr Supp-Mnholes-Castings-Cvrs	31	62	108	29	-	-	-	-	46	31	-	-	
Opr Supp-Mtr/Vive-Boxes-Lids	11,041	3,599	10,706	4,647	22,912	5,800	8,000	2,000	10,581	10,706	16,093	8,109	
Opr Supp-Nuts-Bolts	208	121	133	79	166	100	200	-	141	133	50	-	
Opr Supp-Oil-Lubricant	928	785	831	855	442	350	450	1,000	768	831	884	1,270	
Opr Supp-Paint	11,594	6,307	6,083	4,517	5,351	7,700	5,700	6,000	6,770	6,083	3,887	2,529	
Opr Supp-Pipes-Fittings	2,659	2,062	2,101	3,290	2,355	3,300	1,250	1,000	2,494	2,355	1,813	1,137	
Opr Supp-Purchasing Card	-	475	(804)	(1,550)	(1,749)	-	-	-	(726)	(804)	(527)	0	
Opr Supp-Radmix-Asph-Concrete	45	135	274	142	23	-	-	-	124	135	83	121	
Opr Supp-Rainsuits-Hlp Boots	149	184	194	229	27	423	100	-	157	184	47	68	
Opr Supp-Safety	17,340	16,361	9,192	41,544	8,892	10,500	5,385	17,000	18,666	16,361	11,838	17,408	
Opr Supp-Sand-Dirt-Clay	-	-	-	-	-	-	-	-	-	-	-	-	

2022 OPERATIONS AND MAINTENANCE BUDGET												
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)												
						APPROVED	APPROVED	WORKING			PREVIOUS	9
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	12 MONTHS	YTD 2021
	2016	2017	2018	2019	2020	2020	2021	2022	AVERAGE	MEDIAN	(OCT-SEPT)	ANNUALIZED
Opr Supp-Shells-Gravel	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Shop Accessories	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Small Tools	10,656	12,772	12,804	11,815	10,597	12,600	10,950	10,000	11,729	11,815	9,525	9,785
Opr Supp-Tapping Saddles-Gives	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Valves	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	237	347	-	-	-	-	-	117	-	-	-
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Equipment	3,932	3,608	8,154	3,238	1,812	5,250	3,100	1,000	4,151	3,608	1,698	918
Parts-Generators	-	-	397	218	949	-	-	-	313	218	1,081	993
Parts-Meters/Backflows	1,495	3,730	6,283	88,554	10,164	11,000	6,500	5,000	22,045	6,283	6,675	9,268
Parts-Standby Pumps	-	-	-	-	-	-	-	-	-	-	-	-
Parts-Veh/Equip-Tires	-	-	5,896	6,154	2,574	-	-	(19,000)	2,925	2,574	3,374	3,164
Parts-Vehicles	24,229	22,157	19,743	22,198	11,349	11,550	-	6,000	19,935	22,157	18,909	21,973
Postage and Bill Outsourcing	618,980	668,410	840,628	967,536	971,738	905,525	924,100	999,000	813,458	840,628	1,038,109	996,140
Public Relations	120,880	175,265	139,675	278,809	151,821	166,000	140,500	155,000	173,290	151,821	97,390	116,965
Rigby Place Expense	-	-	-	-	-	-	-	-	-	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	-	-	-
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	-	-
Invoice Tolerance	(144)	155	189	1	(247,462)	-	-	-	(49,452)	1	20	40
Received - Not Invoiced	(77,393)	19,863	48,689	3,034	(87,869)	-	-	-	(18,735)	3,034	(87,869)	-
Match Write-Off	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Supplies and Materials	1,553,343	1,702,734	1,938,614	2,376,334	2,020,973	1,907,796	1,726,424	2,073,000	1,918,399	1,933,050	2,442,644	2,509,427
Total Cost Center Operating Expenses	18,701,287	16,929,396	19,702,151	17,362,468	17,470,121	19,830,844	20,356,301	21,339,000	18,033,085	17,377,952	18,249,903	19,499,912

PERSONELL COUNTS

Labor/ Positions

As mentioned during the budget process section, there are two parts to the process of budgeting for positions. One is to determine the number of employees that are budgeted, and the other is to arrive at a dollar value of all payroll-related expenses based on that number of employees.

To determine the number of employees, the starting point is the budget for the current year. Departments are listed, showing every position that was budgeted for the department and the number of employees for each. Any changes or budget amendments that took place during the year are shown, with those two columns together making up the current year budget as amended. The corresponding actual information for the current year by department and position is then included, with the difference between these columns being any unfilled positions.

Any requested changes are directed to the Department Heads and Division Heads for approval and then can be included in a copy of the comparison detailed above to arrive at the new number of total budgeted positions. This includes any additions, deletions, promotions, or transfers. The departments are summed into the same classifications or divisions used in our financial statements, showing totals by division and overall.

For the dollar value of labor costs, a spreadsheet is created using the current payroll information, including employee name and number, department, position, grade, step, and hourly rate. Current employees by department and position are compared to the current year budget, and any vacant positions are added to the spreadsheet. A base for annual wages at the budgeted number of positions is then established using current labor costs. From there, multipliers are used to include any budgeted merit increases or COLA increases for the following year. This method allows the cost of any proposed increases to be calculated by changing only one field in the workbook which recalculates all labor costs.

Below is a summary chart that makes up our budgeted personnel counts for the previous year, the current year, and the 2022 budgeted year.

2022 OPERATIONS AND MAINTENANCE BUDGET
POSITIONS SUMMARY

POSITION	2020 BUDGET	2021 BUDGET	2021 BUDGET AMENDMENTS	2021 BUDGET AS AMENDED - INCLUDING TRANSFERS & SWAPS	2021 CURRENT IN PLACE 08/11/21	2022 ELIMINATIONS	2022 VACANT POSITIONS	2022 VACANT POSITIONS ELIMINATED	2022 PROMOTIONS/ SWAPS	2022 NEW POSITIONS	2022 BUDGET
Water Supply	6.5	5.0	(2.0)	3.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Water Treatment	29.0	28.0	1.0	29.0	28.0	(0.8)	1.0	0.0	0.0	0.0	28.3
Wastewater Treatment	43.0	42.0	(4.0)	38.0	35.0	0.0	3.0	0.0	0.0	0.0	38.0
Transmission and Collection	159.5	157.0	(20.0)	137.0	117.0	0.0	20.0	0.0	0.0	0.0	137.0
Support	48.5	48.5	(3.5)	45.0	42.0	0.0	3.0	0.0	0.0	0.0	45.0
Administration	136.0	123.5	(5.5)	118.0	114.5	0.0	3.5	0.0	0.0	0.5	118.5
Total	422.5	404.0	(34.0)	370.0	339.5	(0.8)	30.5	0.0	0.0	0.5	369.8

CAPITAL IMPROVEMENT BUDGET

Master Plan

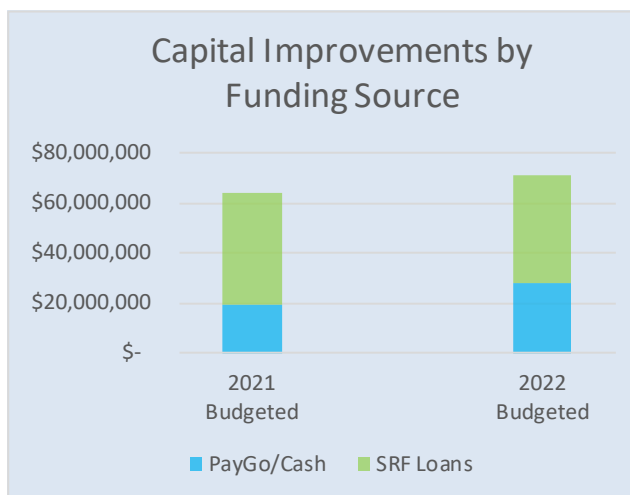
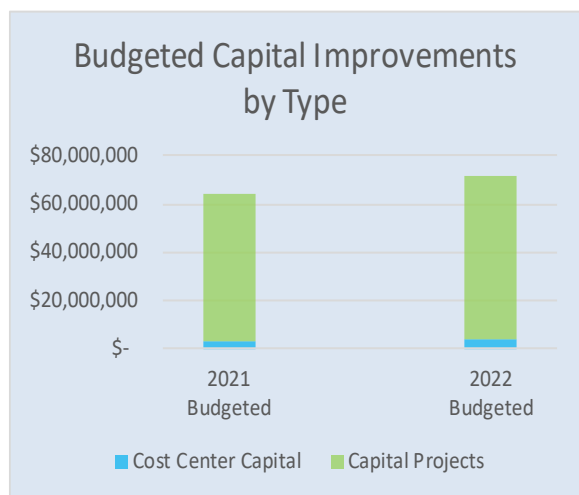
The Board has developed a “Master Plan” to help aid in our aging infrastructure. The Master Plan is a 15-year program for renewing aging infrastructure. The plan was developed by studying all of MAWSS infrastructure and identifying projects necessary to repair or replace facilities that are at high risk of failure plus constructing new facilities for the purpose of reducing sanitary sewer overflows.

Phase I of the Master Plan implementation covers a five-year period, 2019 through 2023. The cost of Phase I is approximately \$325 Million. The Board has approved all of Phase I and is expected to receive the final loans for Phase I in the beginning of 2023. During the 2022 year, the Board will review and vote on the approval of Phase II. The majority of the Master Plan will be funded with SRF loans provided ADEM (Alabama Department of Environmental Management). The portions not funded by loans will be paid for using PayGo (cash) funds. Capital purchases are looked at each year and the total dollar amount that is anticipated to be needed, is then factored into the finance model to determine if current rates are adequate to fulfill the cost of capital projects. Projects would be considered as non-recurring because once a project is completed, it will not reoccur.

Capital Improvement Budget

The Capital Improvement Budget is broken down into two sections: Cost Center Capital Requests and Capital Projects. Cost Center Capital is any minor capital purchase that would need to be made (i.e. equipment/machinery, vehicles, small projects, minor facility upgrades, etc...). Capital Projects is typically any project that would involve engineers and be covered under the Master Plan.

Capital Improvements by Type			Capital Improvements by Funding Source		
	<u>2021 Budgeted</u>	<u>2022 Budgeted</u>		<u>2021 Budgeted</u>	<u>2022 Budgeted</u>
Cost Center Capital	\$ 2,952,400	\$ 4,045,473	PayGo/Cash	\$ 19,579,000	\$ 27,988,080
Capital Projects	61,476,600	67,287,607	SRF Loans	44,850,000.00	43,345,000.00
Total Capital	<u>\$ 64,429,000</u>	<u>\$ 71,333,080</u>	Total Funding	<u>\$ 64,429,000</u>	<u>\$ 71,333,080</u>



Capital Projects

Below is a list of the Capital Projects and Expenses for 2021 and 2022 (including Cost Center Capital).

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2022 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2021	2022
Cost Center Capital				
Cost Center Repair & Replacement	Cash	R&R	210,000	1,566,873
Fleet Vehicle and Equipment Replacement	Cash	R&R	779,500	1,219,000
Fleet Vehicles and Equipment Expansion	Cash	New	94,900	51,600
Cost Center Expansion/New Purchases	Cash	New	1,868,000	1,208,000
Total Cash Funded			2,952,400	4,045,473
Distribution System				
Replace 16" Water Main Across River/Repair Bulkheads	Cash	R&R		300,000
Victory Avenue & Wilkins Road	Cash	New Work - Cap Imp	225,000	100,000
Lead and Copper Rule Svc Line Inventory and Program Dev. LCRR	Cash	New Work - Reg	150,000	1,500,000
Total Cash Funded			375,000	1,900,000
Total Non-Cash Funded			0	0
Total			375,000	1,900,000
Distribution System/Sewer Collection System				
Utility Relocation ALDOT and County ROW Projects	Cash	New Work - Other	500,000	200,000
Round about at Dawes and Jeff Hamilton	Cash	New Work - Other	225,000	
St. Louis Street (City ROW Restoration)	Cash	R&R	700,000	1,000,000
Baltimore Street (City ROW Restoration)	Cash	R&R	1,150,000	
McGregor North Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	400,000	935,000
Ann St. Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	250,000	
Texas St. ROW Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	700,000	1,225,000
MLK Avenue - Broad St. to Butchers Lane (City ROW Restoration)	Cash	R&R		1,100,000
McGregor Widening Airport to Dauphin (ALDOT Project)	Cash	R&R		60,000
Total Cash Funded			3,925,000	4,520,000
Total Non-Cash Funded			0	0
Total			3,925,000	4,520,000
Distribution System Booster Stations/Storage				
Paint Water Tanks	Cash	R&R		550,000
Total Cash Funded			0	550,000
Total Non-Cash Funded			0	0
Total			0	550,000
Myers WTP				
Sludge Building Upgrades (Solids Handling Facility) (MP1)	2021 MP DWSRF	R&R	4,072,000	
Sludge Building Upgrades (Solids Handling Facility) (MP1)	2022 MP DWSRF	R&R		5,035,000
Sludge Building Upgrades (Solids Handling Facility) (MP1)	2022 MP DWSRF (Additional Funds MP PH1)	R&R		1,500,000
Myers WTP SCADA Improvement Project (MP1)	2022 MP DWSRF	R&R		2,174,000
Myers Septic Drain Field Replacement	Cash	R&R	100,000	
Replace Myers Chlorine Scrubber (Public Safety)	Cash	R&R		300,000
Total Cash Funded			100,000	300,000
Total Non-Cash Funded			4,072,000	8,709,000
Total			4,172,000	9,009,000
Other				
Private Lateral Loans	Cash	New Work - Cus Svc	20,000	20,000
Engineering Studies	Cash	New Work - Sys Imp	300,000	250,000
Pretreatment Program Evaluation	Cash	New Work - Sys Imp	50,000	
New Service - Unidentified Projects (Contribution to Developers)	Cash	New Work - Sys Exp		200,000
Park Forest SCADA OT Hardware and Software Upgrades (MP1)	Cash	R&R		300,000
Shelton Beach Road Maintenance Facility Pavement Repairs	Cash			175,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2022 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2021	2022
Convert EMA Bldg to Laboratory and Pretreatment Bldg(Including Contents)(MP1)	Cash	New Work-Sys Imp		1,600,000
Total Cash Funded			370,000	2,545,000
Total Non-Cash Funded			0	0
Total			370,000	2,545,000
Big Creek Lake Raw Water System				
Boat Wash Facility to Prevent Evasive Species from Entering Lake	Cash	New Work - Sys Imp		600,000
Total Cash Funded			0	600,000
Total Non-Cash Funded			0	0
Total			0	600,000
Sewer Collection System (Gravity Sewers)				
Manhole Rehab	Cash	R&R	310,000	507,607
Locate and Raise Manholes				100,000
Sewer Lateral Replacement (Fund from O&M)*	Cash	R&R	1,250,000	1,250,000
Replace Old Manhole Castings	Cash	R&R	100,000	100,000
CIPP Sewer Lining (Large Diameter)	Cash	R&R	500,000	1,000,000
CIPP Sewer Lining (Large Diameter)	2019 CWSRF	R&R		
Sanitary Sewer Rehab & Maintenance	Cash	R&R	1,541,600	3,000,000
CIPP Sewer Lining (Small Diameter)	Cash	R&R	100,000	1,000,000
CDBG Sewer Lining (Small Diameter)	Cash	R&R		
CIPP Lateral Lining	Cash	R&R	100,000	250,000
Gravity Sewer Ingress, Egress and Erosion Issues	Cash	R&R	750,000	1,200,000
Annual Contract for Public Lateral Replacements	Cash	R&R	50,000	250,000
Collection System Dynamic Modeling (Consent Decree)	Cash	New Work - Sys Imp	25,000	120,000
Restore Act Grant Match for CIPP of Perch Creek Trunk Sewers (CD)	Cash	R&R	2,600,000	
Florida St. Sewer Rehab Phase II (Consent Decree)	Cash	R&R		1,100,000
Mobile Street Sewer Phase I (Consent Decree)	Cash	R&R	1,100,000	
Mobile Street Sewer Phase II (Consent Decree)	Cash	R&R		150,000
Total Cash Funded			8,426,600	10,027,607
Total Non-Cash Funded			0	0
Total			8,426,600	10,027,607
Sewer Transmission (LS, Force Mains, SWATs)				
Crenshaw St. LS Force Main Design (SSO Reduction)(Consent Decree)	Cash	New Work - Reg	3,350,000	2,150,000
Eslava Creek SWAT (MP1) (Consent Decree)	2021 MP CWSRF	New Work - Reg	12,000,000	
Eslava Creek SWAT (MP1) (Consent Decree)	2021 MP CWSRF (Additional Funds MP PH1)	New Work - Reg		5,000,000
Eslava Creek SWAT (MP1) (Consent Decree)	2022 MP CWSRF	New Work - Reg		3,665,000
Eslava Creek SWAT (MP1) (Consent Decree)	2022 MP CWSRF (Additional Funds MP PH1)	New Work - Reg		5,000,000
Eslava Creek Trunk (MP1) (Consent Decree)	2021 MP CWSRF	New Work - Reg	12,000,000	
Eslava Creek Trunk (MP1) (Consent Decree)	2022 MP CWSRF	New Work - Reg		3,665,000
Three Mile Creek 8 MG Steel SWAT Rehabilitation (MP1) (Consent Decree)	2020 MP CWSRF	R&R	2,000,000	
Eslava Creek Trunk Easement Acquisition (Consent Decree)	Cash	New Work - Reg		400,000
Eslava Creek FM Phase 2 Easements (MP1)	Cash	R&R	80,000	
Lift Station/SWAT SCADA Software and HMI Upgrades(MP2)	Cash	R&R		350,000
Total Cash Funded			3,430,000	2,900,000
Total Non-Cash Funded			26,000,000	17,330,000
Total			29,430,000	20,230,000
Stickney WTP				
Stickney WTP Electrical Upgrades (MP1)	2021 MP DWSRF	R&R	4,778,000	
Stickney WTP Electrical Upgrades (MP1)	2021 MP DWSRF (Additional Funds MP PH1)	R&R		3,000,000
Stickney WTP Electrical Upgrades (MP1)	2022 MP DWSRF (Additional Funds MP PH1)	R&R		3,000,000
Stickney WTP Electrical Upgrades (MP1)	2022 MP DWSRF	R&R		2,000,000
Total Cash Funded			0	0
Total Non-Cash Funded			4,778,000	8,000,000
Total			4,778,000	8,000,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2022 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2021	2022
Williams WWTP				
Clean/Repair Digesters	Cash	New Work - Other		500,000
Williams WWTP Process Modeling	Cash	New Work - Sys Imp		100,000
Dewatering Facility (MP1)	2021 MP CWSRF	R&R	10,000,000	
Dewatering Facility (MP1)	2022 MP CWSRF	R&R		9,306,000
Total Cash Funded			0	600,000
Total Non-Cash Funded			10,000,000	9,306,000
Total			10,000,000	9,906,000
Subtotal of Cash Projects			19,579,000	27,988,080
Available Cash for Unspecified Projects				
Projected PayGo/Cash Capital Budget based on 3% RI Annually			19,579,000	27,988,080
Total Budget Non-Cash Funded (SRF)			44,850,000	43,345,000
Total Budget with Projected PayGo			64,429,000	71,333,080

STATISTICAL SECTION

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**ANNUAL WATER FLOWS TO SYSTEM
Last Ten Years**

YEAR	E. M. STICKNEY WFF			H. E. MYERS WFF			TOTAL			
	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	Billion Gallons (Yr.)
2012	26.29	9,621.41	43.8%	11.49	4,205.03	38.4%	37.88	13,826.44	42.1%	13.83
2013	24.18	8,824.39	40.3%	11.77	4,294.37	39.2%	35.94	13,118.76	39.9%	13.12
2014	24.50	8,941.72	40.8%	11.75	4,369.65	39.9%	36.47	13,311.37	40.5%	13.31
2015	24.66	9,002.59	41.1%	11.80	4,305.36	39.3%	36.46	13,307.95	40.5%	13.31
2016	24.67	9,030.65	41.1%	11.78	4,310.52	39.4%	36.55	13,341.17	40.6%	13.34
2017	25.19	9,192.94	41.9%	11.60	4,235.36	38.7%	36.79	13,428.30	40.9%	13.43
2018	28.88	10,542.41	48.0%	10.74	3,918.34	35.8%	39.62	14,460.75	44.0%	14.46
2019	28.75	10,493.58	47.8%	11.09	4,048.29	37.0%	39.84	14,541.87	44.3%	14.54
2020	26.71	9,748.71	44.4%	10.52	3,838.28	35.1%	37.22	13,586.99	41.4%	13.59
2021	26.30	9,600.07	43.8%	10.96	4,001.25	36.5%	37.26	13,601.32	41.4%	13.60
10 Year Average	26.01	9,499.85	43%	11.35	4,152.64	38%	37.40	13,652.49	42%	13.65

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**TOTAL NUMBER OF CUSTOMERS
Last Ten Years**

YEAR	WATER	SEWER	TOTAL
2012	84,989	82,203	88,606
2013	85,266	82,482	88,906
2014	85,219	82,412	88,911
2015	85,678	82,923	89,447
2016	86,166	83,497	90,007
2017	86,271	83,662	90,121
2018	86,276	83,696	90,154
2019	86,561	83,764	90,261
2020	87,448	84,649	91,186
2021	87,162	83,856	90,348

**BOARD OF WATER & SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

MISCELLANEOUS STATISTICAL DATA

Population (per census):

Year	City of Mobile	Mobile County
1910	51,521	80,854
1920	60,777	110,117
1930	68,202	118,363
1940	78,720	141,974
1950	129,009	231,105
1960	202,779	314,301
1970	190,026	317,308
1980	200,452	364,379
1990	196,278	378,643
2000	198,915	399,843
2010	195,111	412,992
2020	187,041	414,809

Source: US Census website....<https://www.census.gov/quickfacts/mobilecountyalabama>

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**MOBILE COUNTY DEMOGRAPHIC STATISTICS
Last Ten Years**

Year	Population	School Enrollment	Per Capita Personal Income	Median Income Per Household	Labor Force	Unemployment Rate Percent	Employment
2012	413,936	59,706	\$ 33,554	\$ 43,252	187,925	8.3%	172,410
2013	414,560	59,582	\$ 33,924	\$ 41,800	186,004	8.0%	171,163
2014	415,123	59,746	\$ 34,675	\$ 44,264	183,668	6.7%	171,415
2015	415,395	58,537	\$ 36,169	\$ 43,844	187,902	6.6%	175,493
2016	415,635	57,694	\$ 35,031	\$ 45,821	187,465	6.5%	175,320
2017	413,955	56,572	\$ 35,348	\$ 45,233	185,118	4.1%	177,529
2018	414,270	62,089	\$ 35,951	\$ 45,802	187,172	4.6%	186,017
2019	414,328	54,144	\$ 37,089	\$ 46,166	192,453	3.0%	184,147
2020	414,659	53,286	\$ 40,112	\$ 46,166	188,111	8.3%	172,427
2021	415,395	53,992	\$ 43,844	\$ 47,583	186,778	4.6%	178,166

Sources: The US Census Bureau, Bureau of Labor Statistics, Mobile Area Chamber of Commerce, and Mobile County Public School System

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**MOBILE COUNTY TOP TEN EMPLOYERS
2021 AND NINE YEARS AGO**

Employer	2021			2012		
	Full-Time Employees	Rank	Percentage of Total Employment	Full-Time Employees	Rank	Percentage of Total Employment
Mobile County Public School System	7,200	1	3.99%	7,250	1	4.02%
Univ of South Alabama & USA Medical Facilities	6,000	2	3.32%	5,500	2	3.05%
Infirmiry Health Systems (Mobile Infirmiry)	5,400	3	2.99%	4,660	3	2.58%
Austal USA	4,000	4	2.21%	3,200	4	1.77%
City of Mobile	2,000	5	1.11%	2,200	6	1.22%
AltaPointe	1,700	6	0.94%	-	-	
Mobile County	1,600	7	0.89%	1,585	8	0.88%
AM/NS Calvert	1,600	8	0.89%	-	-	
Providence Hospital	1,250	9	0.69%	1,670	7	0.92%
CPSI	1,000	10	0.55%	-	-	
Wal-Mart	-	-		2,500	5	1.38%
ThyssenKrupp Steel	-	-		1,550	9	0.86%
ST Aerospace Mobile	-	-		1,500	10	0.83%
Totals	31,750		17.58%	31,615		17.51%
Total Number of Employees - All Mobile County Employers	180,594			180,554		

Source: Mobile Area Chamber of Commerce

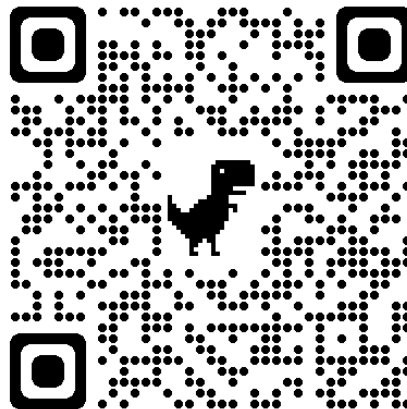
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