Council Conference Meeting

October 23, 2023

5:00 PM

Moore Lake Park-5:00 pm & Fridley City Hall-6:30 pm

Agenda

1. Moore Lake Park Project Tour
2. 2024 Budget Discussion – Utility Budgets/Rates
3. Finance Update – September 2023 Year-to-Date

Upon request, accommodation will be provided to allow individuals with disabilities to participate in any City of Fridley services, programs, or activities. Hearing impaired persons who need an interpreter or other persons who require auxiliary aids should contact the City at (763) 571-3450.

AGENDA REPORT

Meeting Date: October 23, 2023 **Meeting Type:** City Council Conference Meeting

Submitted By: James Kosluchar, Director of Public Works and Engineering
Mike Maher, Parks and Recreation Director
Jeff Jensen, Public Works Manager
Nic Schmidt, Engineering Project Manager

Title

Moore Lake Park Project Tour

Background

On October 23, 2023 at 5:00 PM, City staff and our project construction manager Kraus-Anderson will host a tour of the Moore Lake Park Project. The tour will be led by Public Works staff and Parks and Recreation staff, along with John Nordby of Kraus-Anderson. Council should wear comfortable clothing for the weather and conditions. Construction footwear will not be required and the City will provide hard hats and vests for the Council. City Council may park in the new parking lot off the Gardena/Central Avenue roundabout.

We appreciate your feedback and responding to any questions you have regarding the construction or improvements.

Financial Impact

There is no financial impact related to the tour.

Recommendation

We request the City Council attend the tour.

Focus on Fridley Strategic Alignment

X	Vibrant Neighborhoods & Places		Community Identity & Relationship Building
	Financial Stability & Commercial Prosperity	X	Public Safety & Environmental Stewardship
X	Organizational Excellence		

Attachments and Other Resources

- None

AGENDA REPORT

Meeting Date: October 23, 2023 **Meeting Type:** City Council Conference Meeting

Submitted By: Joe Starks, Finance Director/City Treasurer

Title

2024 Budget Discussion – Utility Budgets/Rates

Background

A presentation and discussion will be had regarding the 2024 Proposed Utility Budgets/Rates.

Focus on Fridley Strategic Alignment

___	Vibrant Neighborhoods & Places	___	Community Identity & Relationship Building
X	Financial Stability & Commercial Prosperity	___	Public Safety & Environmental Stewardship
X	Organizational Excellence		

Attachments and Other Resources

- Proposed 2024-2028 CIP Tables Utility Funds
- Utility Funds CIP by Department Summary
- 2024 Proposed Utility Budget Summaries
- 2024 Utility Funds Detailed Budget

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Item 2.

WATER UTILITY FUND
2024 Capital Investment Program Budget and 2025 through 2028 Plan
Funding Sources and Expenditure Projections

Fund No. 601	**2024 Budget**	**2025 Projection**	**2026 Projection**	**2027 Projection**	**2028 Projection**	**Total**
Funding Sources						
Water Utility Fees	$ 4,681,200	$ 4,821,600	$ 4,966,200	$ 5,115,200	$ 5,268,700	$ 24,852,900
Interest on Investments	55,500	56,600	57,700	58,900	60,100	288,800
American Rescue Funds	230,000	-	-	-	-	230,000
Total Funding Sources	***$ 4,966,700***	***$ 4,878,200***	***$ 5,023,900***	***$ 5,174,100***	***$ 5,328,800***	***$ 25,371,700***
Non-Capital Expenses						
Operating Expenses	$ 2,376,700	$ 2,448,000	$ 2,521,400	$ 2,597,000	$ 2,674,900	$ 12,618,000
Debt Service	332,300	331,000	330,200	329,200	329,200	1,651,900
Depreciation	1,020,100	1,025,200	1,030,300	1,035,500	1,040,700	5,151,800
Interfund Loan	581,400	583,400	589,400	422,000	422,000	2,598,200
Subtotal Non-capital Expenses	*$ 4,310,500*	*$ 4,387,600*	*$ 4,471,300*	*$ 4,383,700*	*$ 4,466,800*	*$ 22,019,900*
Capital Plan Expenses						
Subtotal Capital Plan Expenses	*$ 2,355,000*	*$ 1,635,000*	*$ 4,446,000*	*$ 931,000*	*$ 2,550,000*	*$ 11,917,000*
Total Expenses	***$ 6,665,500***	***$ 6,022,600***	***$ 8,917,300***	***$ 5,314,700***	***$ 7,016,800***	***$ 33,936,900***
Surplus (deficiency) of funding sources over (under) Expenses	$ 656,200	$ 490,600	$ 552,600	$ 790,400	$ 862,000	$ 3,351,800
Estimated Beginning Fund Balance	*16,081,763*	*16,737,963*	*17,228,563*	*17,781,163*	*18,571,563*	*86,401,015*
Projects Carried Forward from Prior Years	-	-	-	-	-	
Estimated Ending Fund Balance	***$ 16,737,963***	***$ 17,228,563***	***$ 17,781,163***	***$ 18,571,563***	***$ 19,433,563***	***$ 89,752,815***
Cash Balance Floor (6 months Operating/DS/Capital)	3,773,400	6,626,300	2,980,700	4,495,220	4,495,220	
Cash Ending Balance	7,020,517	6,901,317	4,038,217	4,933,117	4,285,817	
Difference	3,247,117	275,017	1,057,517	437,897	(209,403)	
Funding Sources						
To Be Determined/Capital Project Contingent	$ -	$ -	$ 802,000	$ 443,500	$ -	$ 1,245,500
Total Funding Sources	***$ -***	***$ -***	***$ 802,000***	***$ 443,500***	***$ -***	***$ 1,245,500***
Capital Plan Provisional	$ -	$ -	$ 802,000	$ 443,500	$ -	$ 1,245,500
Total Expenditures	***$ -***	***$ -***	***$ 802,000***	***$ 443,500***	***$ -***	***$ 1,245,500***

SANITARY SEWER UTILITY FUND
2024 Capital Investment Program Budget and 2025 through 2028 Plan
Funding Sources and Expenditure Projections

Fund No. 602	**2024 Budget**	**2025 Projection**	**2026 Projection**	**2027 Projection**	**2028 Projection**	**Total**
Funding Sources						
Sanitary Sewer Utility Fees	$ 6,910,600	$ 7,532,600	$ 8,210,500	$ 8,949,400	$ 9,754,800	$ 41,357,900
Interest on Investments	36,100	36,800	36,800	37,500	37,500	184,700
American Rescue Funds	1,100,000	-	-	-	-	1,100,000
Total Funding Sources	***$ 8,046,700***	***$ 7,569,400***	***$ 8,247,300***	***$ 8,986,900***	***$ 9,792,300***	***$ 42,642,600***
Non-Capital Expenses						
Operating Expenses	$ 1,043,800	$ 1,075,100	$ 1,107,400	$ 1,140,600	$ 1,174,800	$ 5,541,700
Sewer Service Charge	5,469,800	5,688,600	5,916,100	6,152,700	6,398,800	29,626,000
Depreciation	415,000	417,100	419,200	421,300	423,400	2,096,000
Interfund Loan	42,600	46,800	45,800	-	-	135,200
Subtotal Non-capital Expenses	*$ 6,971,200*	*$ 7,227,600*	*$ 7,488,500*	*$ 7,714,600*	*$ 7,997,000*	*$ 37,398,900*
Capital Expenses						
Subtotal Capital Plan Expenses	*$ 1,602,000*	*$ 1,227,000*	*$ 679,000*	*$ 1,389,000*	*$ 994,000*	*$ 5,891,000*
Total Expenses	***$ 8,573,200***	***$ 8,454,600***	***$ 8,167,500***	***$ 9,103,600***	***$ 8,991,000***	***$ 43,289,900***
Surplus (deficiency) of funding sources over (under) expenses	$ 1,075,500	$ 341,800	$ 758,800	$ 1,272,300	$ 1,795,300	$ 5,243,700
Estimated Beginning Fund Balance	*10,211,273*	*11,286,773*	*11,628,573*	*12,387,373*	*13,659,673*	*59,173,665*
Projects Carried Forward from Prior Years	-					
Estimated Ending Fund Balance	***$ 11,286,773***	***$ 11,628,573***	***$ 12,387,373***	***$ 13,659,673***	***$ 15,454,973***	***$ 64,417,365***
Cash Balance Floor (6 months Operating/DS/Capital)	4,608,850	4,190,750	5,035,650	4,694,970	4,694,970	
Cash Ending Balance	3,487,807	3,019,707	3,518,707	3,823,307	5,048,007	
Difference	(1,121,043)	(1,171,043)	(1,516,943)	(871,663)	353,037	

STORM WATER UTILITY FUND
2024 Capital Investment Program Budget and 2025 through 2028 Plan
Funding Sources and Expenditure Projections

Fund No. 603	**2024 Budget**	**2025 Projection**	**2026 Projection**	**2027 Projection**	**2028 Projection**	**Total**
Funding Sources						
Storm Water Utility Fees	$ 2,102,200	$ 2,312,400	$ 2,381,800	$ 2,453,300	$ 2,526,900	$ 11,776,600
Special Assessments	500	500	600	600	600	2,800
Interest on Investments	36,000	36,700	36,700	37,400	37,400	184,200
Total Funding Sources	***$ 2,138,700***	***$ 2,349,600***	***$ 2,419,100***	***$ 2,491,300***	***$ 2,564,900***	***$ 11,963,600***
Non-Capital Expenses						
Operating Expenses	$ 1,105,500	$ 1,138,700	$ 1,172,900	$ 1,208,100	$ 1,244,300	$ 5,869,500
Depreciation	410,000	412,100	414,200	416,300	418,400	2,071,000
Interfund Loan	37,000	36,300	30,500	-	-	103,800
Subtotal Operating Expenses	*$ 1,552,500*	*$ 1,587,100*	*$ 1,617,600*	*$ 1,624,400*	*$ 1,662,700*	*$ 8,044,300*
Capital Expenses						
Subtotal Capital Plan Expenses	*$ 1,153,500*	*$ 1,586,000*	*$ 2,056,000*	*$ 1,011,500*	*$ 1,213,000*	*$ 7,020,000*
Total Expenses	***$ 2,706,000***	***$ 3,173,100***	***$ 3,673,600***	***$ 2,635,900***	***$ 2,875,700***	***$ 15,064,300***
Surplus (deficiency) of funding sources over (under) Expenses	$ 586,200	$ 762,500	$ 801,500	$ 866,900	$ 902,200	$ 3,919,300
Estimated Beginning Fund Balance	*12,189,349*	*12,775,549*	*13,538,049*	*14,339,549*	*15,206,449*	*68,048,945*
Projects Carried Forward from Prior Years	532,500	-	-	-	-	
Estimated Ending Fund Balance	***$ 12,775,549***	***$ 13,538,049***	***$ 14,339,549***	***$ 15,206,449***	***$ 16,108,649***	***$ 71,968,245***
Cash Balance Floor (6 months Operating/DS/Capital)	2,691,650	3,172,950	2,115,550	2,335,150	2,511,710	
Cash Ending Balance	3,304,652	2,893,252	2,052,952	2,324,652	2,432,252	
Difference	613,002	(279,698)	(62,598)	(10,498)	(79,458)	

Fund: Water Utility (601)
Department: Public Works (60)
Division: Administration, Operations and Capital (1)

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -
44 - Intergovernmental	-	-	-	7,229	614,500	230,000
45 - Charges for Services	-	2,936	-	1,680	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	44,000	4,578	33,100	(194,100)	54,400	90,500
48 - Proprietary Revenue	4,032,800	4,663,743	4,432,700	4,543,604	4,544,900	4,676,200
49 - Other Financing Sources	-	2,700	-	17,550	-	-
Total Revenues	***$ 4,076,800***	***$ 4,673,957***	***$ 4,465,800***	***$ 4,375,963***	***$ 5,213,800***	***$ 4,996,700***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	-
61 - Personnel Services	796,700	759,389	834,300	857,650	871,800	920,800
62 - Supplies	218,010	251,350	251,400	312,043	297,400	402,900
63 - Other Services & Charges	1,900,120	1,930,392	1,980,800	1,903,930	2,189,300	2,183,100
70 - Capital Outlay	1,365,000	506,415	1,370,000	649,143	1,291,000	2,245,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 4,279,830***	***$ 3,447,546***	***$ 4,436,500***	***$ 3,722,766***	***$ 4,649,500***	***$ 5,751,800***
Net Fund Balance Supported	**$ (203,030)**	**$ 1,226,411**	**$ 29,300**	**$ 653,197**	**$ 564,300**	**$ (755,100)**
Fund Balance	***$ 9,755,792***	***$ 14,088,901***	***$ 11,538,701***	***$ 15,236,661***	***$ 13,299,761***	***$ 12,544,661***

Fund: Water Utility (601)
Department: Public Works (65)
Division: Debt Service

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	1,218,000	185,746	1,209,500	154,668	1,210,200	913,700
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 1,218,000***	***$ 185,746***	***$ 1,209,500***	***$ 154,668***	***$ 1,210,200***	***$ 913,700***
Net Fund Balance Supported	**$ (1,218,000)**	**$ (185,746)**	**$ (1,209,500)**	**$ (154,668)**	**$ (1,210,200)**	**$ (913,700)**

Fund: **Sanitary Sewer Utility (602)**
Department: **Public Works (60)**
Division: **Administration, Operations and Capital (2)**

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -
44 - Intergovernmental	-	-	520,000	547,348	550,000	1,100,000
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	29,500	(14,197)	26,400	(76,635)	131,100	36,100
48 - Proprietary Revenue	6,233,400	6,325,190	6,492,000	6,639,735	6,613,000	6,910,600
49 - Other Financing Sources	-	9,750	-	-	-	-
Total Revenues	***$ 6,262,900***	***$ 6,320,743***	***$ 7,038,400***	***$ 7,110,448***	***$ 7,294,100***	***$ 8,046,700***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
61 - Personnel Services	441,500	409,877	462,400	437,015	481,500	540,800
62 - Supplies	39,500	61,690	41,500	72,153	51,500	60,500
63 - Other Services & Charges	5,288,710	5,318,204	5,676,600	5,732,873	6,222,900	6,404,300
70 - Capital Outlay	1,710,000	712,338	575,000	542,543	883,000	1,525,000
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 7,479,710***	***$ 6,502,109***	***$ 6,755,500***	***$ 6,784,584***	***$ 7,638,900***	***$ 8,530,600***
Net Fund Balance Supported	**$ (1,216,810)**	**$ (181,366)**	**$ 282,900**	**$ 325,864**	**$ (344,800)**	**$ (483,900)**
Fund Balance	***$ 8,603,732***	***$ 8,677,265***	***$ 8,340,965***	***$ 9,541,473***	***$ 8,270,273***	***$ 7,786,373***

Fund: Sanitary Sewer Utility (602)
Department: Public Works (65)
Division: Debt Service

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	42,480	6,729	44,200	4,200	43,400	42,600
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 42,480***	***$ 6,729***	***$ 44,200***	***$ 4,200***	***$ 43,400***	***$ 42,600***
Net Fund Balance Supported	**$ (42,480)**	**$ (6,729)**	**$ (44,200)**	**$ (4,200)**	**$ (43,400)**	**$ (42,600)**

Fund: Storm Water Utility (603)
Department: Public Works (60)
Division: Administration, Operations and Capital (3)

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ 500	$ 880	$ 500	$ 238	$ 500	$ 500
44 - Intergovernmental	-	275,449	480,000	791,330	180,000	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	16,400	(12,855)	25,800	(35,435)	94,900	36,000
48 - Proprietary Revenue	1,525,700	1,600,199	1,735,700	1,767,347	1,909,300	2,102,100
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	***$ 1,542,600***	***$ 1,863,673***	***$ 2,242,000***	***$ 2,523,480***	***$ 2,184,700***	***$ 2,138,600***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
61 - Personnel Services	522,300	514,467	601,100	532,588	631,100	747,300
62 - Supplies	18,700	21,538	41,200	28,048	33,700	40,200
63 - Other Services & Charges	939,670	773,610	1,267,900	907,508	1,484,600	1,331,000
70 - Capital Outlay	1,333,000	512,933	300,000	702,177	471,000	587,500
80 - Debt Service	-	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 2,813,670***	***$ 1,822,548***	***$ 2,210,200***	***$ 2,170,321***	***$ 2,620,400***	***$ 2,706,000***
Net Fund Balance Supported	**$ (1,271,070)**	**$ 41,125**	**$ 31,800**	**$ 353,159**	**$ (435,700)**	**$ (567,400)**
Fund Balance	***$ 9,866,676***	***$ 10,389,410***	***$ 10,093,210***	***$ 11,441,649***	***$ 10,502,349***	***$ 9,934,949***

Fund: **Storm Water Utility (603)**
Department: **Public Works (65)**
Division: **Debt Service (30)**

Revenues	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget
42 - Special Assessments	$ -	$ -	$ -	$ -	$ -	$ -
44 - Intergovernmental	-	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-	-
Total Revenues	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Expenditures						
50 - Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
61 - Personnel Services	-	-	-	-	-	-
62 - Supplies	-	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-	-
80 - Debt Service	35,590	4,982	28,000	3,100	32,600	37,000
99 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	***$ 35,590***	***$ 4,982***	***$ 28,000***	***$ 3,100***	***$ 32,600***	***$ 37,000***
Net Fund Balance Supported	**$ (35,590)**	**$ (4,982)**	**$ (28,000)**	**$ (3,100)**	**$ (32,600)**	**$ (37,000)**

City of Fridley, MN

Budget Worksheet
Account Summary
For Fiscal: 2023 Period Ending: 12/31/2023

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
								Defined Budgets
Fund: 601 - Water Fund								
SubDivision: 6010 - Water Administration								
Expense								
ExpProgram: 61 - Personnel Services								
601-6010-611100	Water Admin / FT Employee-R...	95,200.00	94,569.19	114,500.00	105,142.14	118,200.00	91,017.45	126,400.00
601-6010-611110	Water Admin / Temp Employee...	0.00	1,130.40	0.00	0.00	0.00	0.00	0.00
601-6010-611200	Water Admin / FT Employee - ...	0.00	978.25	0.00	317.68	0.00	12.99	500.00
601-6010-612100	Water Admin / Medicare Contr...	1,300.00	1,318.34	1,400.00	1,419.38	1,600.00	1,223.07	1,700.00
601-6010-612110	Water Admin / PERA Contribut...	7,100.00	7,036.04	8,200.00	7,910.41	8,900.00	6,827.35	9,500.00
601-6010-612120	Water Admin / Social Security ...	5,700.00	5,636.13	6,200.00	6,070.71	6,600.00	5,230.29	7,100.00
601-6010-612140	Water Admin / Health Insurance	17,600.00	18,948.07	27,100.00	26,107.08	30,600.00	21,893.32	31,600.00
601-6010-612150	Water Admin / Dental Insurance	500.00	398.17	600.00	477.74	500.00	384.51	500.00
601-6010-612160	Water Admin / Life Insurance	0.00	48.86	100.00	55.05	100.00	44.11	100.00
601-6010-612170	Water Admin / Cash Benefit	0.00	0.00	0.00	33.01	0.00	0.00	0.00
601-6010-612180	Water Admin / Workers' Comp...	600.00	474.33	700.00	408.02	400.00	442.25	600.00
601-6010-612190	Water Admin / Short Term Dis...	300.00	342.91	300.00	399.32	400.00	323.51	400.00
601-6010-612195	Water Admin / Long Term Disa...	300.00	281.95	300.00	324.16	300.00	262.25	300.00
	ExpProgram: 61 - Personnel Services Total:	**128,600.00**	**131,162.64**	**159,400.00**	**148,664.70**	**167,600.00**	**127,661.10**	**178,700.00**
ExpProgram: 62 - Supplies								
601-6010-621120	Water Admin / Office Supplies	410.00	284.83	400.00	167.91	400.00	206.55	400.00
601-6010-621130	Water Admin / Operating Suppl...	600.00	400.30	600.00	0.00	600.00	77.16	600.00
	ExpProgram: 62 - Supplies Total:	**1,010.00**	**685.13**	**1,000.00**	**167.91**	**1,000.00**	**283.71**	**1,000.00**
ExpProgram: 63 - Other Services & Charges								
601-6010-631100	Water Admin / Services-Profess...	15,550.00	3,702.42	15,000.00	2,975.00	5,000.00	4,025.00	4,800.00
601-6010-631130	Water Admin / Insurance Polici...	700.00	699.96	8,700.00	8,700.00	10,500.00	8,750.00	11,500.00
601-6010-631140	Water Admin / Admin Charges	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	227,833.30	288,900.00
601-6010-632110	Water Admin / Transportation	300.00	0.00	300.00	159.38	300.00	24.24	900.00
601-6010-632120	Water Admin / Conferences & ...	400.00	449.00	1,600.00	34.67	1,600.00	625.00	2,100.00

Budget Worksheet | **For Fiscal: 2023 Period Ending: 3**

Defined Budgets

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
601-6010-633110	Water Admin / Printing & Bindi...	0.00	0.00	0.00	0.00	0.00	19.03	0.00
601-6010-633120	Water Admin / Communication...	26,000.00	19,967.85	26,000.00	20,441.39	26,000.00	19,145.34	26,000.00
601-6010-635100	Water Admin / Services Contra...	21,500.00	21,398.45	21,500.00	25,226.90	23,000.00	19,219.03	32,500.00
601-6010-635120	Water Admin / IT Fund Charge	2,520.00	2,520.00	2,500.00	2,499.96	2,500.00	2,083.30	2,500.00
601-6010-635130	Water Admin / Hardware & Sof...	10,000.00	11,148.52	10,000.00	11,811.59	10,000.00	12,097.40	13,200.00
	ExpProgram: 63 - Other Services & Charges Total:	**328,670.00**	**311,586.20**	**338,700.00**	**324,948.93**	**352,300.00**	**293,821.64**	**382,400.00**
	Expense Total:	**458,280.00**	**443,433.97**	**499,100.00**	**473,781.54**	**520,900.00**	**421,766.45**	**562,100.00**
	SubDivision: 6010 - Water Administration Total:	**458,280.00**	**443,433.97**	**499,100.00**	**473,781.54**	**520,900.00**	**421,766.45**	**562,100.00**
SubDivision: 6012 - Water Operations								
Revenue								
RevProgram: 44 - Intergovernmental								
601-6012-443400	Water Ops / State Grants	0.00	0.00	0.00	7,228.80	0.00	0.00	0.00
	RevProgram: 44 - Intergovernmental Total:	**0.00**	**0.00**	**0.00**	**7,228.80**	**0.00**	**0.00**	**0.00**
RevProgram: 45 - Charges for Services								
601-6012-451320	Water Ops / NSF Service Charge	0.00	1,820.00	0.00	1,680.00	0.00	1,610.00	0.00
601-6012-455110	Water Ops / Public Works Main...	0.00	1,115.50	0.00	0.00	0.00	0.00	0.00
	RevProgram: 45 - Charges for Services Total:	**0.00**	**2,935.50**	**0.00**	**1,680.00**	**0.00**	**1,610.00**	**0.00**
RevProgram: 47 - Miscellaneous Revenue								
601-6012-471110	Water Ops / Interest Earnings	44,000.00	81,550.99	31,400.00	74,520.33	53,900.00	0.00	90,000.00
601-6012-471120	Water Ops / Unrealized Gain/L...	0.00	-77,154.38	0.00	-268,738.85	0.00	306,542.59	0.00
601-6012-475300	Water Ops / Sale of Miscellane...	0.00	0.00	1,700.00	0.00	500.00	0.00	500.00
601-6012-475900	Water Ops / Miscellaneous Rev...	0.00	181.36	0.00	118.74	0.00	1,212.37	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	**44,000.00**	**4,577.97**	**33,100.00**	**-194,099.78**	**54,400.00**	**307,754.96**	**90,500.00**
RevProgram: 48 - Proprietary Revenue								
601-6012-481100	Water Ops / Water Sales	3,938,300.00	4,458,808.45	4,278,900.00	4,391,121.98	4,376,200.00	2,750,111.78	4,507,500.00
601-6012-481200	Water Ops / Connection & Rec...	6,000.00	10,521.66	5,700.00	4,500.00	6,500.00	3,650.00	6,500.00
601-6012-481300	Water Ops / Penalties & Forfeit...	50,000.00	91,456.05	89,000.00	124,341.17	95,000.00	73,090.61	95,000.00
601-6012-481410	Water Ops / Water Tapping, Mi...	9,000.00	3,135.16	5,000.00	2,912.62	5,200.00	2,159.61	5,200.00
601-6012-481420	Water Ops / Meter Sales	12,000.00	76,687.11	35,400.00	1,827.99	40,000.00	12,013.68	40,000.00
601-6012-481430	Water Ops / Account Set-up Fee	17,500.00	23,134.86	18,700.00	18,900.00	22,000.00	10,290.00	22,000.00
	RevProgram: 48 - Proprietary Revenue Total:	**4,032,800.00**	**4,663,743.29**	**4,432,700.00**	**4,543,603.76**	**4,544,900.00**	**2,851,315.68**	**4,676,200.00**
	Revenue Total:	**4,076,800.00**	**4,671,256.76**	**4,465,800.00**	**4,358,412.78**	**4,599,300.00**	**3,160,680.64**	**4,766,700.00**

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
Expense								
ExpProgram: 61 - Personnel Services								
601-6012-611100	Water Ops / FT Employee-Regu...	486,900.00	450,473.17	497,000.00	508,698.32	515,800.00	412,579.23	550,900.00
601-6012-611200	Water Ops / FT Employee - Ove...	34,000.00	34,618.47	34,000.00	39,383.99	35,000.00	31,676.81	35,000.00
601-6012-611300	Water Ops / Employee Leave	0.00	3,772.55	0.00	6,253.85	0.00	0.00	0.00
601-6012-612100	Water Ops / Medicare Contribu...	6,600.00	7,397.24	7,700.00	8,323.59	8,300.00	6,768.68	9,000.00
601-6012-612110	Water Ops / PERA Contribution	38,300.00	36,296.42	38,100.00	40,279.44	40,300.00	32,621.23	42,600.00
601-6012-612120	Water Ops / Social Security Con...	28,200.00	31,630.18	32,400.00	35,592.13	34,900.00	28,941.87	38,300.00
601-6012-612140	Water Ops / Health Insurance	35,500.00	23,749.05	21,900.00	27,398.04	25,400.00	13,012.90	13,100.00
601-6012-612150	Water Ops / Dental Insurance	700.00	559.51	700.00	517.94	400.00	271.72	300.00
601-6012-612160	Water Ops / Life Insurance	200.00	224.74	200.00	242.58	200.00	177.51	200.00
601-6012-612170	Water Ops / Cash Benefit	23,000.00	25,441.82	28,400.00	27,968.56	28,900.00	26,307.15	34,400.00
601-6012-612180	Water Ops / Workers' Compen...	12,500.00	10,805.77	12,000.00	10,615.12	11,600.00	10,335.54	14,700.00
601-6012-612190	Water Ops / Short Term Disabili...	1,200.00	1,809.64	1,400.00	1,952.82	1,900.00	1,584.31	2,000.00
601-6012-612195	Water Ops / Long Term Disabili...	1,000.00	1,447.31	1,100.00	1,568.93	1,500.00	1,278.04	1,600.00
601-6012-613125	Water Ops / Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	100.00	0.00
	ExpProgram: 61 - Personnel Services Total:	**668,100.00**	**628,225.87**	**674,900.00**	**708,895.31**	**704,200.00**	**565,654.99**	**742,100.00**
ExpProgram: 62 - Supplies								
601-6012-621100	Water Ops / Fuels & Lubes	9,000.00	9,667.51	9,000.00	10,987.25	12,500.00	11,230.92	14,000.00
601-6012-621110	Water Ops / Clothing & Laundry	2,500.00	3,469.36	2,500.00	4,011.48	4,000.00	2,629.81	4,000.00
601-6012-621120	Water Ops / Office Supplies	410.00	0.00	400.00	17.48	400.00	0.00	400.00
601-6012-621130	Water Ops / Operating Supplies	65,400.00	83,563.42	75,000.00	111,653.17	90,000.00	110,061.81	180,000.00
601-6012-621140	Water Ops / Supplies for Repair...	115,000.00	88,884.46	110,000.00	101,880.74	115,000.00	77,360.21	175,000.00
601-6012-621150	Water Ops / Tools & Minor Equ...	9,090.00	8,048.61	9,500.00	4,076.94	9,500.00	2,137.52	9,500.00
601-6012-621160	Water Ops / Work Order Trans...	5,600.00	595.25	5,000.00	8,645.15	5,000.00	8,269.68	10,000.00
	ExpProgram: 62 - Supplies Total:	**207,000.00**	**194,228.61**	**211,400.00**	**241,272.21**	**236,400.00**	**211,689.95**	**392,900.00**
ExpProgram: 63 - Other Services & Charges								
601-6012-631100	Water Ops / Services-Professio...	74,850.00	33,426.90	70,000.00	19,698.00	70,000.00	18,698.00	70,000.00
601-6012-632100	Water Ops / Dues & Subscripti...	15,000.00	25,126.80	17,000.00	17,471.02	21,000.00	5,370.74	35,000.00
601-6012-632110	Water Ops / Transportation	800.00	0.00	800.00	0.00	800.00	39.50	500.00
601-6012-632120	Water Ops / Conferences & Sc...	4,600.00	2,106.01	7,000.00	3,109.28	5,000.00	4,567.00	5,000.00
601-6012-633100	Water Ops / Advertising	400.00	0.00	400.00	0.00	400.00	0.00	400.00

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
601-6012-633110	Water Ops / Printing & Binding	300.00	186.98	300.00	194.76	300.00	0.00	300.00
601-6012-633120	Water Ops / Communication (p...	9,000.00	8,764.33	9,000.00	9,790.31	9,000.00	8,682.58	10,000.00
601-6012-634100	Water Ops / Utility Services	236,500.00	306,969.56	236,500.00	339,828.52	360,500.00	254,682.10	360,500.00
601-6012-635100	Water Ops / Services Contracte...	223,000.00	194,857.87	223,000.00	173,955.87	195,000.00	98,590.59	195,000.00
601-6012-635110	Water Ops / Rentals	4,500.00	2,137.14	4,500.00	1,094.69	4,500.00	1,748.70	4,500.00
601-6012-635130	Water Ops / Hardware & Softw...	10,000.00	13,871.21	10,000.00	16,593.62	20,000.00	3,970.00	8,000.00
601-6012-638100	Water Ops / Depreciation Expe...	932,000.00	996,798.25	932,000.00	962,912.37	1,010,000.00	841,666.70	1,010,000.00
601-6012-638140	Water Ops / Miscellaneous Exp...	0.00	5,684.95	0.00	5,193.04	0.00	956.18	0.00
601-6012-638170	Water Ops / Work Order Trans...	0.00	1,778.63	0.00	5,925.73	0.00	2,478.63	0.00
601-6012-638180	Water Ops / Pmts to Other Age...	500.00	3,863.90	500.00	667.54	500.00	614.30	500.00
	ExpProgram: 63 - Other Services & Charges Total:	**1,511,450.00**	**1,595,572.53**	**1,511,000.00**	**1,556,434.75**	**1,697,000.00**	**1,242,065.02**	**1,699,700.00**
	Expense Total:	**2,386,550.00**	**2,418,027.01**	**2,397,300.00**	**2,506,602.27**	**2,637,600.00**	**2,019,409.96**	**2,834,700.00**
	SubDivision: 6012 - Water Operations Surplus (Deficit):	**1,690,250.00**	**2,253,229.75**	**2,068,500.00**	**1,851,810.51**	**1,961,700.00**	**1,141,270.68**	**1,932,000.00**
SubDivision: 6019 - Water Capital								
Revenue								
RevProgram: 44 - Intergovernmental								
601-6019-441100	Water CIP / Federal Grants	0.00	0.00	0.00	0.00	614,500.00	0.00	230,000.00
	RevProgram: 44 - Intergovernmental Total:	**0.00**	**0.00**	**0.00**	**0.00**	**614,500.00**	**0.00**	**230,000.00**
RevProgram: 49 - Other Financing Sources								
601-6019-491110	Water CIP / Sale of Fixed Assets	0.00	2,700.00	0.00	17,550.00	0.00	9,178.00	0.00
	RevProgram: 49 - Other Financing Sources Total:	**0.00**	**2,700.00**	**0.00**	**17,550.00**	**0.00**	**9,178.00**	**0.00**
	Revenue Total:	**0.00**	**2,700.00**	**0.00**	**17,550.00**	**614,500.00**	**9,178.00**	**230,000.00**
Expense								
ExpProgram: 62 - Supplies								
601-6019-621140	Water CIP / Supplies for Repair...	10,000.00	38,208.44	30,000.00	64,700.65	60,000.00	0.00	0.00
601-6019-621150	Water CIP / Tools & Minor Equi...	0.00	18,228.15	9,000.00	5,902.19	0.00	1,463.37	9,000.00
	ExpProgram: 62 - Supplies Total:	**10,000.00**	**56,436.59**	**39,000.00**	**70,602.84**	**60,000.00**	**1,463.37**	**9,000.00**
ExpProgram: 63 - Other Services & Charges								
601-6019-635100	Water CIP / Services Contracted..	60,000.00	18,566.82	120,000.00	13,742.14	140,000.00	13,370.00	65,000.00
601-6019-635110	Water CIP / Lease	0.00	4,666.89	11,100.00	8,804.47	0.00	16,496.06	36,000.00
	ExpProgram: 63 - Other Services & Charges Total:	**60,000.00**	**23,233.71**	**131,100.00**	**22,546.61**	**140,000.00**	**29,866.06**	**101,000.00**
ExpProgram: 70 - Capital Outlay								
601-6019-701100	Water CIP / Building & Bldg Imp..	0.00	92,837.85	530,000.00	275,859.25	0.00	45,870.00	220,000.00

Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
601-6019-703100	Water CIP / Machinery & Equi...	45,000.00	0.00	240,000.00	109,100.24	366,000.00	40,934.12	475,000.00
601-6019-705100	Water CIP / Infrastructure	1,320,000.00	413,577.44	600,000.00	264,183.20	925,000.00	124,355.11	1,550,000.00
601-6019-709999	Water CIP / Contra Capital Outl...	0.00	-506,415.29	0.00	-649,142.69	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	**1,365,000.00**	**0.00**	**1,370,000.00**	**0.00**	**1,291,000.00**	**211,159.23**	**2,245,000.00**
	Expense Total:	**1,435,000.00**	**79,670.30**	**1,540,100.00**	**93,149.45**	**1,491,000.00**	**242,488.66**	**2,355,000.00**
	SubDivision: 6019 - Water Capital Surplus (Deficit):	**-1,435,000.00**	**-76,970.30**	**-1,540,100.00**	**-75,599.45**	**-876,500.00**	**-233,310.66**	**-2,125,000.00**
SubDivision: 6500 - Community Investments								
Expense								
ExpProgram: 80 - Debt Service								
601-6500-800100	Community Invest / Principal P...	323,450.00	0.00	473,200.00	0.00	488,100.00	0.00	503,400.00
601-6500-800200	Community Invest / Interest Ex...	98,580.00	98,579.10	104,000.00	103,975.57	91,200.00	0.00	78,000.00
	ExpProgram: 80 - Debt Service Total:	**422,030.00**	**98,579.10**	**577,200.00**	**103,975.57**	**579,300.00**	**0.00**	**581,400.00**
	Expense Total:	**422,030.00**	**98,579.10**	**577,200.00**	**103,975.57**	**579,300.00**	**0.00**	**581,400.00**
	SubDivision: 6500 - Community Investments Total:	**422,030.00**	**98,579.10**	**577,200.00**	**103,975.57**	**579,300.00**	**0.00**	**581,400.00**
SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000)								
Expense								
ExpProgram: 80 - Debt Service								
601-6517-800100	Debt Serv-10A Bond (1,900,00...	135,000.00	0.00	0.00	0.00	0.00	0.00	0.00
601-6517-800200	Debt Serv-10A Bond (1,900,00...	27,010.00	24,216.32	0.00	0.00	0.00	0.00	0.00
601-6517-800300	Debt Serv-10A Bond (1,900,00...	500.00	975.00	0.00	0.00	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	**162,510.00**	**25,191.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**162,510.00**	**25,191.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000) Tot...	**162,510.00**	**25,191.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
SubDivision: 6518 - Debt Service-Future Bond Issuance								
Expense								
ExpProgram: 80 - Debt Service								
601-6518-800100	Debt Serv-16A Bond (4,315,000...	555,000.00	0.00	565,000.00	0.00	575,000.00	0.00	285,000.00
601-6518-800200	Debt Serv-16A Bond (4,315,000...	77,960.00	61,500.49	66,800.00	50,217.16	55,400.00	29,898.96	46,800.00
601-6518-800300	Debt Serv-16A Bond (4,315,000...	500.00	475.00	500.00	475.00	500.00	0.00	500.00
	ExpProgram: 80 - Debt Service Total:	**633,460.00**	**61,975.49**	**632,300.00**	**50,692.16**	**630,900.00**	**29,898.96**	**332,300.00**
	Expense Total:	**633,460.00**	**61,975.49**	**632,300.00**	**50,692.16**	**630,900.00**	**29,898.96**	**332,300.00**
	SubDivision: 6518 - Debt Service-Future Bond Issuance Total:	**633,460.00**	**61,975.49**	**632,300.00**	**50,692.16**	**630,900.00**	**29,898.96**	**332,300.00**
	Fund: 601 - Water Fund Surplus (Deficit):	**-1,421,030.00**	**1,547,079.57**	**-1,180,200.00**	**1,147,761.79**	**-645,900.00**	**456,294.61**	**-1,668,800.00**

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
Fund: 602 - Sewer Fund								
SubDivision: 6020 - Sewer Administration								
Expense								
ExpProgram: 61 - Personnel Services								
602-6020-611100	Sewer Admin / FT Employee-Re...	57,300.00	58,003.14	67,100.00	64,970.01	68,900.00	53,160.53	74,100.00
602-6020-611105	Sewer Admin / PT Permanent-...	0.00	565.20	0.00	0.00	0.00	0.00	8,000.00
602-6020-611200	Sewer Admin / FT Employee - ...	0.00	975.19	0.00	250.24	0.00	0.00	300.00
602-6020-612100	Sewer Admin / Medicare Contr...	800.00	799.62	900.00	875.65	900.00	710.59	1,000.00
602-6020-612110	Sewer Admin / PERA Contributi...	4,300.00	4,397.13	4,800.00	4,892.14	5,200.00	3,987.03	5,600.00
602-6020-612120	Sewer Admin / Social Security ...	3,400.00	3,418.59	3,700.00	3,744.30	3,900.00	3,038.51	4,200.00
602-6020-612140	Sewer Admin / Health Insurance	10,200.00	12,543.39	12,200.00	14,721.99	16,000.00	12,005.77	16,000.00
602-6020-612150	Sewer Admin / Dental Insurance	300.00	237.03	300.00	261.06	300.00	195.88	300.00
602-6020-612160	Sewer Admin / Life Insurance	0.00	27.52	0.00	30.00	100.00	22.51	0.00
602-6020-612170	Sewer Admin / Cash Benefit	0.00	0.00	0.00	22.01	0.00	0.00	0.00
602-6020-612180	Sewer Admin / Workers' Comp...	300.00	291.63	300.00	253.96	300.00	258.17	400.00
602-6020-612190	Sewer Admin / Short Term Dis...	200.00	223.07	100.00	235.60	200.00	185.72	200.00
602-6020-612195	Sewer Admin / Long Term Disab..	200.00	183.53	100.00	192.02	200.00	151.21	200.00
	ExpProgram: 61 - Personnel Services Total:	**77,000.00**	**81,665.04**	**89,500.00**	**90,448.98**	**96,000.00**	**73,715.92**	**110,300.00**
ExpProgram: 63 - Other Services & Charges								
602-6020-631100	Sewer Admin / Services-Profess...	3,330.00	2,700.80	3,300.00	2,125.00	3,500.00	2,943.00	3,500.00
602-6020-631130	Sewer Admin / Insurance Polici...	7,700.00	7,700.04	4,700.00	4,700.04	600.00	500.00	6,400.00
602-6020-631140	Sewer Admin / Admin Charges	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	227,833.30	288,900.00
602-6020-633120	Sewer Admin / Communication ..	10,300.00	9,462.56	10,300.00	9,476.72	10,300.00	8,769.23	10,300.00
602-6020-635100	Sewer Admin / Services Contra...	1,000.00	0.00	1,000.00	0.00	0.00	300.00	0.00
602-6020-635130	Sewer Admin / Hardware & Sof...	5,500.00	8,120.36	5,500.00	8,632.03	5,500.00	8,881.11	9,800.00
	ExpProgram: 63 - Other Services & Charges Total:	**279,530.00**	**279,683.76**	**277,900.00**	**278,033.83**	**293,300.00**	**249,226.64**	**318,900.00**
	Expense Total:	**356,530.00**	**361,348.80**	**367,400.00**	**368,482.81**	**389,300.00**	**322,942.56**	**429,200.00**
	SubDivision: 6020 - Sewer Administration Total:	**356,530.00**	**361,348.80**	**367,400.00**	**368,482.81**	**389,300.00**	**322,942.56**	**429,200.00**
SubDivision: 6022 - Sewer Operations								
Revenue								
RevProgram: 44 - Intergovernmental								
602-6022-443400	Sewer Ops / State Grants	0.00	0.00	0.00	50,000.00	0.00	19,624.00	0.00
	RevProgram: 44 - Intergovernmental Total:	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**19,624.00**	**0.00**

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
RevProgram: 47 - Miscellaneous Revenue								
602-6022-471110	Sewer Ops / Interest Earnings	29,500.00	35,142.12	26,400.00	29,845.70	36,100.00	0.00	36,100.00
602-6022-471120	Sewer Ops / Unrealized Gain/L...	0.00	-49,339.27	0.00	-106,481.12	0.00	122,771.59	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	**29,500.00**	**-14,197.15**	**26,400.00**	**-76,635.42**	**36,100.00**	**122,771.59**	**36,100.00**
RevProgram: 48 - Proprietary Revenue								
602-6022-482100	Sewer Ops / Sewer Sales	6,060,400.00	6,125,893.21	6,242,400.00	6,399,758.21	6,403,000.00	3,781,189.05	6,675,600.00
602-6022-482110	Sewer Ops / Sewer Flat Rate Sa...	115,000.00	116,633.78	158,900.00	130,669.76	130,000.00	193,483.16	150,000.00
602-6022-482200	Sewer Ops / Connection & Rec...	1,200.00	8,923.62	2,700.00	4,150.00	5,000.00	3,700.00	5,000.00
602-6022-482300	Sewer Ops / Penalties & Forfeit...	47,500.00	66,844.86	75,800.00	103,999.02	65,000.00	86,874.71	70,000.00
602-6022-482410	Sewer Ops / Sewer Tapping, Mi...	9,300.00	6,894.70	12,200.00	1,158.05	10,000.00	2,960.00	10,000.00
	RevProgram: 48 - Proprietary Revenue Total:	**6,233,400.00**	**6,325,190.17**	**6,492,000.00**	**6,639,735.04**	**6,613,000.00**	**4,068,206.92**	**6,910,600.00**
	Revenue Total:	**6,262,900.00**	**6,310,993.02**	**6,518,400.00**	**6,613,099.62**	**6,649,100.00**	**4,210,602.51**	**6,946,700.00**
Expense								
ExpProgram: 61 - Personnel Services								
602-6022-611100	Sewer Ops / FT Employee-Regu...	242,900.00	219,242.93	246,800.00	225,988.70	253,200.00	195,970.10	307,700.00
602-6022-611110	Sewer Ops / Temp Employee-R...	16,000.00	7,222.00	16,000.00	10,086.16	16,000.00	11,127.15	8,000.00
602-6022-611200	Sewer Ops / FT Employee - Ove...	21,200.00	16,315.99	21,200.00	18,798.40	22,000.00	23,235.57	22,000.00
602-6022-611300	Sewer Ops / Employee Leave	0.00	3,392.39	0.00	8,022.61	0.00	0.00	0.00
602-6022-612100	Sewer Ops / Medicare Contribu...	3,900.00	3,540.31	3,900.00	3,754.07	4,200.00	3,318.23	4,900.00
602-6022-612110	Sewer Ops / PERA Contribution	18,600.00	17,533.29	18,900.00	17,790.76	20,000.00	15,784.64	23,400.00
602-6022-612120	Sewer Ops / Social Security Con...	16,500.00	15,138.79	16,400.00	16,050.98	17,400.00	14,186.18	20,800.00
602-6022-612150	Sewer Ops / Dental Insurance	700.00	692.01	800.00	668.43	800.00	525.37	700.00
602-6022-612160	Sewer Ops / Life Insurance	100.00	112.15	100.00	110.42	100.00	87.90	100.00
602-6022-612170	Sewer Ops / Cash Benefit	6,300.00	3,503.40	3,500.00	3,980.58	4,200.00	3,069.60	3,900.00
602-6022-612180	Sewer Ops / Workers' Compen...	5,500.00	5,796.30	6,000.00	4,855.87	5,000.00	5,523.70	7,300.00
602-6022-612190	Sewer Ops / Short Term Disabili..	800.00	898.92	900.00	882.14	1,000.00	737.19	1,000.00
602-6022-612195	Sewer Ops / Long Term Disabili...	700.00	721.31	700.00	710.03	800.00	595.80	800.00
602-6022-613125	Sewer Ops / Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	75.00	0.00
602-6210-612140	Sewer Ops / Health Insurance	31,300.00	34,001.72	37,700.00	34,867.10	40,800.00	23,126.78	29,900.00
	ExpProgram: 61 - Personnel Services Total:	**364,500.00**	**328,211.51**	**372,900.00**	**346,566.25**	**385,500.00**	**297,363.21**	**430,500.00**
ExpProgram: 62 - Supplies								
602-6022-621100	Sewer Ops / Fuels & Lubes	11,000.00	12,053.84	11,000.00	19,343.52	16,000.00	16,336.60	16,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 3

Defined Budgets

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
602-6022-621110	Sewer Ops / Clothing & Laundry	4,000.00	3,386.60	4,000.00	4,047.58	4,000.00	3,096.36	4,000.00
602-6022-621120	Sewer Ops / Office Supplies	300.00	80.88	300.00	320.58	300.00	0.00	300.00
602-6022-621130	Sewer Ops / Operating Supplies	1,200.00	515.82	1,200.00	1,132.85	1,200.00	689.72	1,200.00
602-6022-621140	Sewer Ops / Supplies for Repair...	14,000.00	18,538.04	14,000.00	13,439.96	19,000.00	13,925.65	19,000.00
602-6022-621150	Sewer Ops / Tools & Minor Equ...	3,000.00	4,011.97	5,000.00	6,685.37	5,000.00	974.34	5,000.00
602-6022-621160	Sewer Ops / Work Order Transf...	6,000.00	4,874.92	6,000.00	14,183.39	6,000.00	5,147.29	6,000.00
	ExpProgram: 62 - Supplies Total:	**39,500.00**	**43,462.07**	**41,500.00**	**59,153.25**	**51,500.00**	**40,169.96**	**51,500.00**
ExpProgram: 63 - Other Services & Charges								
602-6022-631100	Sewer Ops / Services-Professio...	6,670.00	938.50	6,000.00	1,854.00	6,000.00	955.00	6,000.00
602-6022-632100	Sewer Ops / Dues & Subscripti...	1,000.00	2,794.00	1,000.00	2,107.49	2,000.00	7,496.00	2,000.00
602-6022-632110	Sewer Ops / Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00
602-6022-632120	Sewer Ops / Conferences & Sc...	3,500.00	2,692.85	7,000.00	6,257.47	7,000.00	2,926.30	7,000.00
602-6022-633120	Sewer Ops / Communication (p...	5,500.00	6,161.22	5,500.00	6,942.30	6,500.00	5,075.08	8,000.00
602-6022-634100	Sewer Ops / Utility Services	4,582,300.00	4,585,270.06	4,823,000.00	4,834,719.04	5,230,000.00	4,358,083.13	5,469,800.00
602-6022-635100	Sewer Ops / Services Contracte...	87,400.00	76,790.38	87,400.00	93,435.98	76,500.00	101,952.09	95,000.00
602-6022-635110	Sewer Ops / Rentals	1,500.00	0.00	1,500.00	167.60	1,500.00	0.00	1,500.00
602-6022-635130	Sewer Ops / Hardware & Softw...	300.00	13,871.21	300.00	16,593.62	20,000.00	3,970.00	8,000.00
602-6022-638100	Sewer Ops / Depreciation Expe...	320,910.00	322,715.22	320,900.00	394,076.37	405,000.00	337,500.00	415,000.00
602-6022-638170	Sewer Ops / Work Order Transf...	0.00	4,707.94	0.00	8,384.28	0.00	5,857.68	5,000.00
	ExpProgram: 63 - Other Services & Charges Total:	**5,009,180.00**	**5,015,941.38**	**5,252,700.00**	**5,364,538.15**	**5,754,600.00**	**4,823,815.28**	**6,017,400.00**
	Expense Total:	**5,413,180.00**	**5,387,614.96**	**5,667,100.00**	**5,770,257.65**	**6,191,600.00**	**5,161,348.45**	**6,499,400.00**
	SubDivision: 6022 - Sewer Operations Surplus (Deficit):	**849,720.00**	**923,378.06**	**851,300.00**	**842,841.97**	**457,500.00**	**-950,745.94**	**447,300.00**
SubDivision: 6029 - Sewer Capital								
Revenue								
RevProgram: 44 - Intergovernmental								
602-6029-441100	Sewer CIP / Federal Grants	0.00	0.00	520,000.00	497,348.45	550,000.00	0.00	1,100,000.00
	RevProgram: 44 - Intergovernmental Total:	**0.00**	**0.00**	**520,000.00**	**497,348.45**	**550,000.00**	**0.00**	**1,100,000.00**
RevProgram: 47 - Miscellaneous Revenue								
602-6029-474110	Sewer CIP / Other Reimbursem...	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**95,000.00**	**0.00**	**0.00**

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
								Defined Budgets
RevProgram: 49 - Other Financing Sources								
602-6029-491110	Sewer CIP / Sale of Fixed Assets	0.00	9,750.00	0.00	0.00	0.00	17,098.00	0.00
	RevProgram: 49 - Other Financing Sources Total:	**0.00**	**9,750.00**	**0.00**	**0.00**	**0.00**	**17,098.00**	**0.00**
	Revenue Total:	**0.00**	**9,750.00**	**520,000.00**	**497,348.45**	**645,000.00**	**17,098.00**	**1,100,000.00**
Expense								
ExpProgram: 62 - Supplies								
602-6029-621150	Sewer CIP / Tools & Minor Equi...	0.00	18,228.15	0.00	12,999.50	0.00	2,667.89	9,000.00
	ExpProgram: 62 - Supplies Total:	**0.00**	**18,228.15**	**0.00**	**12,999.50**	**0.00**	**2,667.89**	**9,000.00**
ExpProgram: 63 - Other Services & Charges								
602-6029-631100	Sewer CIP / Professional Servic...	0.00	0.00	90,000.00	0.00	50,000.00	0.00	0.00
602-6029-635100	Sewer CIP / Services Contracted..	0.00	17,911.88	50,000.00	83,690.74	125,000.00	66,323.90	50,000.00
602-6029-635110	Sewer CIP / Lease	0.00	4,666.89	6,000.00	6,610.56	0.00	11,946.30	18,000.00
	ExpProgram: 63 - Other Services & Charges Total:	**0.00**	**22,578.77**	**146,000.00**	**90,301.30**	**175,000.00**	**78,270.20**	**68,000.00**
ExpProgram: 70 - Capital Outlay								
602-6029-701100	Sewer CIP / Building & Bldg Imp..	750,000.00	684,004.76	520,000.00	0.00	0.00	0.00	200,000.00
602-6029-703100	Sewer CIP / Machinery & Equi...	45,000.00	0.00	55,000.00	0.00	238,000.00	0.00	225,000.00
602-6029-705100	Sewer CIP / Infrastructure	915,000.00	28,333.00	0.00	524,543.45	645,000.00	-15,882.16	1,100,000.00
602-6029-709999	Sewer CIP / Contra Capital Outl...	0.00	-712,337.76	0.00	-524,543.45	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	**1,710,000.00**	**0.00**	**575,000.00**	**0.00**	**883,000.00**	**-15,882.16**	**1,525,000.00**
	Expense Total:	**1,710,000.00**	**40,806.92**	**721,000.00**	**103,300.80**	**1,058,000.00**	**65,055.93**	**1,602,000.00**
	SubDivision: 6029 - Sewer Capital Surplus (Deficit):	**-1,710,000.00**	**-31,056.92**	**-201,000.00**	**394,047.65**	**-413,000.00**	**-47,957.93**	**-502,000.00**
SubDivision: 6500 - Community Investments								
Expense								
ExpProgram: 80 - Debt Service								
602-6500-800100	Community Invest / Principal P...	0.00	0.00	40,000.00	0.00	40,000.00	0.00	40,000.00
602-6500-800200	Community Invest / Interest Ex...	0.00	0.00	4,200.00	4,200.00	3,400.00	0.00	2,600.00
	ExpProgram: 80 - Debt Service Total:	**0.00**	**0.00**	**44,200.00**	**4,200.00**	**43,400.00**	**0.00**	**42,600.00**
	Expense Total:	**0.00**	**0.00**	**44,200.00**	**4,200.00**	**43,400.00**	**0.00**	**42,600.00**
	SubDivision: 6500 - Community Investments Total:	**0.00**	**0.00**	**44,200.00**	**4,200.00**	**43,400.00**	**0.00**	**42,600.00**
SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000)								
Expense								
ExpProgram: 80 - Debt Service								
602-6517-800100	Debt Serv-10A Bond (1,900,00...	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
602-6517-800200	Debt Serv-10A Bond (1,900,00...	7,480.00	6,729.20	0.00	0.00	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	**42,480.00**	**6,729.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**42,480.00**	**6,729.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000) Tot...		**42,480.00**	**6,729.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Fund: 602 - Sewer Fund Surplus (Deficit):	**-1,259,290.00**	**524,243.14**	**238,700.00**	**864,206.81**	**-388,200.00**	**-1,321,646.43**	**-526,500.00**
Fund: 603 - Storm Water Fund								
SubDivision: 6030 - Storm Administration								
Expense								
ExpProgram: 61 - Personnel Services								
603-6030-611100	Storm Admin / FT Employee-Re...	54,000.00	53,443.12	59,300.00	56,535.84	60,000.00	46,282.37	64,100.00
603-6030-611105	Storm Admin / PT Permanent-...	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
603-6030-611200	Storm Admin / FT Employee - O...	0.00	487.60	0.00	82.20	0.00	0.00	100.00
603-6030-612100	Storm Admin / Medicare Contr...	800.00	743.99	800.00	778.62	800.00	633.69	900.00
603-6030-612110	Storm Admin / PERA Contributi...	4,100.00	4,033.66	4,100.00	4,247.72	4,500.00	3,471.07	4,800.00
603-6030-612120	Storm Admin / Social Security ...	3,200.00	3,183.52	3,300.00	3,330.38	3,400.00	2,708.87	3,700.00
603-6030-612140	Storm Admin / Health Insurance	7,600.00	8,391.95	8,400.00	9,178.73	10,000.00	7,466.82	9,900.00
603-6030-612150	Storm Admin / Dental Insurance	200.00	162.35	200.00	164.30	200.00	123.19	200.00
603-6030-612160	Storm Admin / Life Insurance	0.00	18.80	0.00	19.09	100.00	14.26	0.00
603-6030-612170	Storm Admin / Cash Benefit	0.00	0.00	0.00	33.00	0.00	0.00	0.00
603-6030-612180	Storm Admin / Workers' Comp...	300.00	256.47	300.00	220.61	200.00	225.08	300.00
603-6030-612190	Storm Admin / Short Term Disa...	200.00	178.26	100.00	169.07	200.00	130.12	200.00
603-6030-612195	Storm Admin / Long Term Disab..	100.00	154.54	100.00	145.54	100.00	111.68	100.00
	ExpProgram: 61 - Personnel Services Total:	**70,500.00**	**71,054.26**	**76,600.00**	**74,905.10**	**79,500.00**	**61,167.15**	**100,300.00**
ExpProgram: 62 - Supplies								
603-6030-621130	Storm Admin / Operating Suppl...	100.00	0.00	100.00	0.00	100.00	0.00	100.00
603-6030-621150	Storm Admin / Tools & Minor E...	100.00	0.00	100.00	0.00	100.00	0.00	100.00
	ExpProgram: 62 - Supplies Total:	**200.00**	**0.00**	**200.00**	**0.00**	**200.00**	**0.00**	**200.00**
ExpProgram: 63 - Other Services & Charges								
603-6030-631100	Storm Admin / Services-Profess...	2,120.00	913.12	2,100.00	850.00	1,200.00	1,150.00	1,300.00
603-6030-631130	Storm Admin / Insurance Polici...	500.00	500.04	500.00	500.04	500.00	416.70	500.00
603-6030-631140	Storm Admin / Admin Charges	176,200.00	176,199.96	179,400.00	179,400.00	195,200.00	162,666.70	206,500.00
603-6030-635100	Storm Admin / Service Contrac...	0.00	0.00	0.00	0.00	0.00	308.00	0.00

Defined Budgets

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
603-6030-635130	Storm Admin / Hardware & Sof...	5,250.00	5,429.95	5,500.00	5,691.45	5,500.00	5,966.02	6,500.00
	ExpProgram: 63 - Other Services & Charges Total:	**184,070.00**	**183,043.07**	**187,500.00**	**186,441.49**	**202,400.00**	**170,507.42**	**214,800.00**
	Expense Total:	**254,770.00**	**254,097.33**	**264,300.00**	**261,346.59**	**282,100.00**	**231,674.57**	**315,300.00**
	SubDivision: 6030 - Storm Administration Total:	**254,770.00**	**254,097.33**	**264,300.00**	**261,346.59**	**282,100.00**	**231,674.57**	**315,300.00**
SubDivision: 6032 - Storm Operations								
Revenue								
RevProgram: 42 - Special Assessments								
603-6032-421500	Storm Ops / Directly to City - Pr...	500.00	879.89	500.00	238.26	500.00	102.66	500.00
	RevProgram: 42 - Special Assessments Total:	**500.00**	**879.89**	**500.00**	**238.26**	**500.00**	**102.66**	**500.00**
RevProgram: 47 - Miscellaneous Revenue								
603-6032-471110	Storm Ops / Interest Earnings	16,400.00	36,301.05	25,800.00	32,844.36	34,900.00	0.00	36,000.00
603-6032-471120	Storm Ops / Unrealized Gain/L...	0.00	-49,157.10	0.00	-118,278.98	0.00	135,106.68	0.00
603-6032-475900	Storm Ops / Miscellaneous Rev...	0.00	0.87	0.00	0.01	0.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	**16,400.00**	**-12,855.18**	**25,800.00**	**-85,434.61**	**34,900.00**	**135,106.68**	**36,000.00**
RevProgram: 48 - Proprietary Revenue								
603-6032-483110	Storm Ops / Storm Sewer Colle...	1,515,300.00	1,587,168.53	1,721,500.00	1,745,854.16	1,893,700.00	1,196,761.87	2,083,100.00
603-6032-483120	Storm Ops / Pond Assessment-...	3,400.00	3,914.84	3,500.00	4,222.58	3,900.00	-565.40	4,000.00
603-6032-483300	Storm Ops / Storm Sewer Penal...	7,000.00	9,115.72	10,700.00	17,270.19	11,700.00	14,717.26	15,000.00
	RevProgram: 48 - Proprietary Revenue Total:	**1,525,700.00**	**1,600,199.09**	**1,735,700.00**	**1,767,346.93**	**1,909,300.00**	**1,210,913.73**	**2,102,100.00**
	Revenue Total:	**1,542,600.00**	**1,588,223.80**	**1,762,000.00**	**1,682,150.58**	**1,944,700.00**	**1,346,123.07**	**2,138,600.00**
Expense								
ExpProgram: 61 - Personnel Services								
603-6032-611100	Storm Ops / FT Employee-Regu...	324,400.00	310,628.01	380,200.00	315,520.51	397,600.00	286,131.03	462,500.00
603-6032-611110	Storm Ops / Temp Employee-R...	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
603-6032-611200	Storm Ops / FT Employee - Ove...	11,400.00	19,431.69	11,400.00	26,457.74	12,000.00	31,713.00	28,000.00
603-6032-612100	Storm Ops / Medicare Contribu...	4,800.00	4,673.78	5,300.00	4,833.70	5,800.00	4,539.65	7,200.00
603-6032-612110	Storm Ops / PERA Contribution	24,800.00	24,444.11	27,900.00	24,691.54	29,800.00	22,858.08	35,100.00
603-6032-612120	Storm Ops / Social Security Con...	20,700.00	19,987.12	22,800.00	20,671.34	24,700.00	19,419.43	30,700.00
603-6032-612140	Storm Ops / Health Insurance	45,300.00	48,033.88	59,300.00	49,120.11	63,600.00	37,405.21	52,800.00
603-6032-612150	Storm Ops / Dental Insurance	900.00	911.42	1,300.00	874.14	1,200.00	776.19	1,100.00
603-6032-612160	Storm Ops / Life Insurance	200.00	156.26	200.00	154.45	200.00	129.04	200.00
603-6032-612170	Storm Ops / Cash Benefit	7,900.00	4,599.57	4,600.00	5,843.10	6,400.00	4,511.59	5,500.00

Defined Budgets

Account	Description	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
603-6032-612180	Storm Ops / Workers' Compen...	9,400.00	8,243.49	9,400.00	7,287.47	7,800.00	8,206.50	11,000.00
603-6032-612190	Storm Ops / Short Term Disabili...	1,100.00	1,275.92	1,200.00	1,234.95	1,400.00	1,098.21	1,600.00
603-6032-612195	Storm Ops / Long Term Disabili...	900.00	1,027.61	900.00	994.02	1,100.00	887.11	1,300.00
	ExpProgram: 61 - Personnel Services Total:	**451,800.00**	**443,412.86**	**524,500.00**	**457,683.07**	**551,600.00**	**417,675.04**	**647,000.00**
ExpProgram: 62 - Supplies								
603-6032-621100	Storm Ops / Fuels & Lubes	0.00	4,838.93	3,500.00	6,481.88	5,000.00	6,491.50	5,000.00
603-6032-621110	Storm Ops / Clothing & Laundry	500.00	752.94	500.00	545.47	500.00	321.97	500.00
603-6032-621130	Storm Ops / Operating Supplies	3,500.00	402.95	3,500.00	8.27	3,500.00	8,321.45	4,500.00
603-6032-621140	Storm Ops / Supplies for Repair...	10,000.00	9,886.49	10,000.00	6,723.96	10,000.00	15,507.17	15,000.00
603-6032-621150	Storm Ops / Tools & Minor Equ...	2,000.00	5,576.33	13,000.00	11,025.19	13,000.00	4,685.71	13,000.00
603-6032-621160	Storm Ops / Work Order Transf...	2,500.00	80.27	1,500.00	460.49	1,500.00	1,080.62	2,000.00
	ExpProgram: 62 - Supplies Total:	**18,500.00**	**21,537.91**	**32,000.00**	**25,245.26**	**33,500.00**	**36,408.42**	**40,000.00**
ExpProgram: 63 - Other Services & Charges								
603-6032-631100	Storm Ops / Services-Professio...	5,000.00	1,053.00	5,000.00	5,644.37	5,000.00	0.00	5,000.00
603-6032-632100	Storm Ops / Dues & Subscripti...	4,000.00	2,900.00	10,000.00	3,190.00	10,000.00	3,220.00	5,000.00
603-6032-632120	Storm Ops / Conferences & Sch...	500.00	724.95	2,000.00	1,014.00	5,000.00	735.71	4,000.00
603-6032-633100	Storm Ops / Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00
603-6032-633120	Storm Ops / Communication (p...	200.00	151.25	2,000.00	150.00	2,000.00	62.50	2,000.00
603-6032-634100	Storm Ops / Utility Services	4,500.00	2,929.14	4,500.00	3,377.96	4,500.00	2,855.60	4,500.00
603-6032-635100	Storm Ops / Services Contracte...	73,500.00	110,434.13	85,000.00	73,085.49	110,000.00	96,609.47	110,000.00
603-6032-635110	Storm Ops / Rentals	400.00	0.00	400.00	0.00	400.00	1,055.00	400.00
603-6032-635130	Storm Ops / Hardware & Softw...	200.00	13,541.23	200.00	15,271.34	20,000.00	6,070.00	8,000.00
603-6032-638100	Storm Ops / Depreciation Expe...	317,000.00	358,812.46	317,000.00	379,946.75	380,000.00	316,666.70	410,000.00
603-6032-638140	Storm Ops/ Miscellaneous Exp...	0.00	400.00	0.00	100.00	0.00	150.00	0.00
603-6032-638170	Storm Ops / Work Order Transf...	0.00	441.65	0.00	1,405.92	0.00	563.12	1,000.00
	ExpProgram: 63 - Other Services & Charges Total:	**405,600.00**	**491,387.81**	**426,400.00**	**483,185.83**	**537,200.00**	**427,988.10**	**550,200.00**
	Expense Total:	**875,900.00**	**956,338.58**	**982,900.00**	**966,114.16**	**1,122,300.00**	**882,071.56**	**1,237,200.00**
	SubDivision: 6032 - Storm Operations Surplus (Deficit):	**666,700.00**	**631,885.22**	**779,100.00**	**716,036.42**	**822,400.00**	**464,051.51**	**901,400.00**
SubDivision: 6039 - Storm Capital								
Revenue								
RevProgram: 44 - Intergovernmental								
603-6039-441100	Storm CIP / Federal Grants	0.00	0.00	480,000.00	297,486.80	180,000.00	0.00	0.00

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
603-6039-443400	Storm CIP / State Grants	0.00	225,449.44	0.00	386,448.06	0.00	-12,807.50	0.00
603-6039-445200	Storm CIP / Watershed District...	0.00	50,000.00	0.00	107,395.00	0.00	41,903.60	0.00
	RevProgram: 44 - Intergovernmental Total:	**0.00**	**275,449.44**	**480,000.00**	**791,329.86**	**180,000.00**	**29,096.10**	**0.00**
RevProgram: 47 - Miscellaneous Revenue								
603-6039-474110	Storm CIP / Other Reimbursem...	0.00	0.00	0.00	50,000.00	60,000.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**50,000.00**	**60,000.00**	**0.00**	**0.00**
	Revenue Total:	**0.00**	**275,449.44**	**480,000.00**	**841,329.86**	**240,000.00**	**29,096.10**	**0.00**
Expense								
ExpProgram: 62 - Supplies								
603-6039-621150	Storm CIP / Tools & Minor Equi...	0.00	0.00	9,000.00	2,803.06	0.00	0.00	0.00
	ExpProgram: 62 - Supplies Total:	**0.00**	**0.00**	**9,000.00**	**2,803.06**	**0.00**	**0.00**	**0.00**
ExpProgram: 63 - Other Services & Charges								
603-6039-631100	Storm CIP / Services-Profession...	200,000.00	14,865.00	220,000.00	0.00	290,000.00	0.00	50,000.00
603-6039-632100	Storm CIP / Dues & Subscript, P...	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
603-6039-635100	Storm CIP / Services Contracted..	150,000.00	84,314.43	420,000.00	232,909.04	455,000.00	85,761.00	510,000.00
603-6039-635110	Storm CIP / Lease	0.00	0.00	14,000.00	4,971.53	0.00	4,772.59	6,000.00
	ExpProgram: 63 - Other Services & Charges Total:	**350,000.00**	**99,179.43**	**654,000.00**	**237,880.57**	**745,000.00**	**93,033.59**	**566,000.00**
ExpProgram: 70 - Capital Outlay								
603-6039-703100	Storm CIP / Machinery & Equi...	0.00	0.00	0.00	0.00	106,000.00	118,529.00	115,000.00
603-6039-705100	Storm CIP / Infrastructure	1,333,000.00	512,933.18	300,000.00	702,176.80	365,000.00	136,965.27	472,500.00
603-6039-709999	Storm CIP / Contra Capital Outl...	0.00	-512,933.18	0.00	-702,176.80	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	**1,333,000.00**	**0.00**	**300,000.00**	**0.00**	**471,000.00**	**255,494.27**	**587,500.00**
	Expense Total:	**1,683,000.00**	**99,179.43**	**963,000.00**	**240,683.63**	**1,216,000.00**	**348,527.86**	**1,153,500.00**
	SubDivision: 6039 - Storm Capital Surplus (Deficit):	**-1,683,000.00**	**176,270.01**	**-483,000.00**	**600,646.23**	**-976,000.00**	**-319,431.76**	**-1,153,500.00**
SubDivision: 6500 - Community Investments								
Expense								
ExpProgram: 80 - Debt Service								
603-6500-800100	Community Invest / Principal P...	0.00	0.00	25,000.00	0.00	30,000.00	0.00	35,000.00
603-6500-800200	Community Invest / Interest Ex...	0.00	0.00	3,000.00	3,100.00	2,600.00	0.00	2,000.00
	ExpProgram: 80 - Debt Service Total:	**0.00**	**0.00**	**28,000.00**	**3,100.00**	**32,600.00**	**0.00**	**37,000.00**
	Expense Total:	**0.00**	**0.00**	**28,000.00**	**3,100.00**	**32,600.00**	**0.00**	**37,000.00**
	SubDivision: 6500 - Community Investments Total:	**0.00**	**0.00**	**28,000.00**	**3,100.00**	**32,600.00**	**0.00**	**37,000.00**

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000)								
Expense								
ExpProgram: 80 - Debt Service								
603-6517-800100	Debt Serv-10A Bond (1,900,00...	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
603-6517-800200	Debt Serv-10A Bond (1,900,00...	5,590.00	4,981.72	0.00	0.00	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	**35,590.00**	**4,981.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**35,590.00**	**4,981.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
SubDivision: 6517 - Debt Service-10A Bond Issuance ($1,900,000) Tot...		**35,590.00**	**4,981.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Fund: 603 - Storm Water Fund Surplus (Deficit):	**-1,306,660.00**	**549,076.18**	**3,800.00**	**1,052,236.06**	**-468,300.00**	**-87,054.82**	**-604,400.00**
	Report Surplus (Deficit):	**-3,986,980.00**	**2,620,398.89**	**-937,700.00**	**3,064,204.66**	**-1,502,400.00**	**-952,406.64**	**-2,799,700.00**

Fund Summary

Defined Budgets

Fund	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
601 - Water Fund	-1,421,030.00	1,547,079.57	-1,180,200.00	1,147,761.79	-645,900.00	456,294.61	-1,668,800.00
602 - Sewer Fund	-1,259,290.00	524,243.14	238,700.00	864,206.81	-388,200.00	-1,321,646.43	-526,500.00
603 - Storm Water Fund	-1,306,660.00	549,076.18	3,800.00	1,052,236.06	-468,300.00	-87,054.82	-604,400.00
Report Surplus (Deficit):	**-3,986,980.00**	**2,620,398.89**	**-937,700.00**	**3,064,204.66**	**-1,502,400.00**	**-952,406.64**	**-2,799,700.00**

City of Fridley, Minnesota

Capital Investment Program

2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Equipment Capital Project							
Backhoe Replacement	601-60-24601	175,000					175,000
Water Pick-Up Truck Replacement (Lease)	601-60-24611	36,000	51,000	52,000	52,000	45,000	236,000
Water Division Pick-Up Truck Outfit (Lease)	601-60-24621	9,000	9,000	9,000	9,000	10,000	46,000
Water Break Trailer	601-60-27601				20,000		20,000
Equipment Capital Project Total		**220,000**	**60,000**	**61,000**	**81,000**	**55,000**	**477,000**
Water Utility Fees		220,000	60,000	61,000	81,000	55,000	477,000
Equipment Capital Project Total		**220,000**	**60,000**	**61,000**	**81,000**	**55,000**	**477,000**
Water Utility							
Water Treatment Plant Security	601-60-23191	30,000					30,000
New Distribution System Extension-Watermain	601-60-24101	1,050,000		600,000			1,650,000
Recondition Water System Pumps	601-60-24191	200,000		100,000		100,000	400,000
Water Distribution Upgrades with Street Project	601-60-24406	500,000	900,000	700,000	800,000	900,000	3,800,000
Well Updates	601-60-24448	220,000		250,000		250,000	720,000
Variable Frequency Drives	601-60-24477	40,000				60,000	100,000
Hydrant Repairs	601-60-24494	20,000	25,000	25,000	25,000	25,000	120,000
Building Maintenance	601-60-24495	45,000	25,000	60,000	25,000	160,000	315,000
Asphalt Saw (New)	601-60-24602	15,000					15,000
Excavation Trench Box (New)	601-60-24603	15,000					15,000
SCADA Systems Upgrade	601-60-25190		100,000				100,000
Backup Generator for Water Treatment Plant 3	601-60-25191		125,000				125,000
Storage Retrofits and Reconditioning	601-60-25192		400,000	1,000,000		1,000,000	2,400,000
Bulk Water Fill Station	601-60-26193			150,000			150,000
Treatment Plant Retrofits	601-60-26497			1,500,000			1,500,000
Water Utility Total		**2,135,000**	**1,575,000**	**4,385,000**	**850,000**	**2,495,000**	**11,440,000**
Grant - Federal		230,000					230,000
Water Utility Fees		712,000	1,017,000	804,000	450,000	1,873,000	4,856,000
Water Utility Fund Reserves		1,193,000	558,000	3,581,000	400,000	622,000	6,354,000
Water Utility Total		**2,135,000**	**1,575,000**	**4,385,000**	**850,000**	**2,495,000**	**11,440,000**
Grand Total		**2,355,000**	**1,635,000**	**4,446,000**	**931,000**	**2,550,000**	**11,917,000**

City of Fridley, Minnesota

Capital Investment Program

2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Equipment Capital Project							
CCTV Sewer Camera System Replacement	602-60-24605	225,000					225,000
Sanitary Sewer Pick-Up Truck Replacement (Lease)	602-60-24612	18,000	23,000	30,000	30,000	24,000	125,000
Sewer Division Pick-Up Truck Outfit (Lease)	602-60-24622	9,000	9,000	9,000	9,000	10,000	46,000
Equipment Capital Project Total		**252,000**	**32,000**	**39,000**	**39,000**	**34,000**	**396,000**
Sanitary Sewer Utility Fees		252,000	32,000	39,000	39,000	34,000	396,000
Equipment Capital Project Total		**252,000**	**32,000**	**39,000**	**39,000**	**34,000**	**396,000**
Sanitary Sewer Utility							
Sanitary Sewer System Upgrades with Street Project	602-60-24406	50,000	70,000	60,000	75,000	85,000	340,000
Sanitary Sewer Collection System Lining	602-60-24450	1,100,000		550,000		600,000	2,250,000
Sanitary Sewer Lift Station Rehabilitation	602-60-24519	200,000	950,000		1,100,000		2,250,000
Sanitary Sewer Force Main Reconstruction	602-60-25501		100,000		100,000		200,000
Lift Station Maintenance	602-60-25520		75,000		75,000		150,000
Hydraulic Submersible Pump and Motor	602-60-26602			30,000			30,000
Sewer Mainline Hydraulic Jetter	602-60-28602					275,000	275,000
Sanitary Sewer Utility Total		**1,350,000**	**1,195,000**	**640,000**	**1,350,000**	**960,000**	**5,495,000**
Grant - Federal		1,100,000					1,100,000
Sanitary Sewer Utility Fees		250,000	483,000	587,000	688,000	685,000	2,693,000
Sanitary Sewer Utility Fund Reserves			712,000	53,000	662,000	275,000	1,702,000
Sanitary Sewer Utility Total		**1,350,000**	**1,195,000**	**640,000**	**1,350,000**	**960,000**	**5,495,000**
Grand Total		**1,602,000**	**1,227,000**	**679,000**	**1,389,000**	**994,000**	**5,891,000**

City of Fridley, Minnesota

Capital Investment Program

2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Equipment Capital Project							
Leaf Loader (New)	603-31-24802	75,000					75,000
Storm Water Vehicle Replacement (Leases)	603-60-24613	6,000	6,000	6,000	6,500	3,000	27,500
Equipment Capital Project Total		**81,000**	**6,000**	**6,000**	**6,500**	**3,000**	**102,500**
Storm Water Utility Fees		81,000	6,000	6,000	6,500	3,000	102,500
Equipment Capital Project Total		**81,000**	**6,000**	**6,000**	**6,500**	**3,000**	**102,500**
Storm Water Utility							
Watershed District Water Quality Projects	603-60-23102	157,500	300,000	200,000	200,000	300,000	1,157,500
Storm Water System Upgrades	603-60-24101	100,000	300,000	150,000	200,000	250,000	1,000,000
Storm Water System Upgrades with Street Projects	603-60-24406	215,000	220,000	220,000	225,000	225,000	1,105,000
Watershed BMP Implementation	603-60-24445	50,000	30,000	30,000	30,000	35,000	175,000
TMDL Water Quality Projects	603-60-24467	50,000	250,000	400,000	200,000	200,000	1,100,000
Storm Water Pond Maintenance	603-60-24472	210,000	30,000	100,000	150,000	150,000	640,000
Sediment Removal Projects	603-60-24478	250,000		500,000			750,000
Grappler Bucket for Excavator (New)	603-60-24603	40,000					40,000
Norton Creek Flood Control	603-60-25524		450,000	450,000			900,000
Iron Sand Filter Media Replacement	603-60-28456					50,000	50,000
Storm Water Utility Total		**1,072,500**	**1,580,000**	**2,050,000**	**1,005,000**	**1,210,000**	**6,917,500**
Storm Water Utility Fees		782,500	1,005,000	1,213,000	1,005,000	1,160,000	5,165,500
Storm Water Utility Fund Reserves		290,000	575,000	837,000		50,000	1,752,000
Storm Water Utility Total		**1,072,500**	**1,580,000**	**2,050,000**	**1,005,000**	**1,210,000**	**6,917,500**
Grand Total		**1,153,500**	**1,586,000**	**2,056,000**	**1,011,500**	**1,213,000**	**7,020,000**

AGENDA REPORT

Meeting Date: October 23, 2023 **Meeting Type:** City Council Conference Meeting

Submitted By: Joe Starks, Finance Director/City Treasurer

Title

Finance Update – September 2023 Year-to-Date

Background

A year-to-date financial update will be provided.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
____ Community Identity & Relationship Building
X Financial Stability & Commercial Prosperity
____ Public Safety & Environmental Stewardship
____ Organizational Excellence

Attachments and Other Resources

- September 2023 YTD Financial Update
- September 2023 YTD Liquor Store Income Statement
- Investment Summary 9/30/2023

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

For the fiscal period ending 9/30/2023
% of Year Remaining: 25%

Revenues	2023 Current Budget	2023 YTD Actual	2023 Balance	% Remaining	Note	2022 YTD Actual	23 vs. 22 YTD
General Fund	$ 21,054,500	$ 12,715,091	$ 8,339,409	40%	A	$ 11,756,603	$ 958,488
Cable TV Fund	$ 349,300	$ 189,371	$ 159,929	46%	B	$ 157,583	$ 31,788
Solid Waste Abatement	$ 451,300	$ 298,174	$ 153,126	34%		$ 294,528	$ 3,646
Police Activity Fund	$ 218,800	$ 112,228	$ 106,572	49%	C	$ 134,098	$ (21,870)
SNC Fund	$ 695,700	$ 397,134	$ 298,566	43%	A	$ 356,697	$ 40,437
Water Utility Fund	$ 5,213,800	$ 3,158,320	$ 2,055,480	39%	D	$ 2,583,678	$ 574,642
Sewer Utility Fund	$ 7,294,100	$ 4,208,607	$ 3,085,493	42%	D	$ 3,842,289	$ 366,318
Storm Water Utility Fund	$ 2,184,700	$ 1,372,939	$ 811,761	37%	D	$ 1,294,352	$ 78,587
Liquor Fund	$ 7,146,000	$ 4,680,838	$ 2,465,162	34%		$ 4,815,046	$ (134,208)
TOTAL REVENUES	$ 44,608,200	$ 27,132,702	$ 17,475,498	39%		$ 25,234,874	$ 1,897,828

Expenditures	2023 Current Budget	2023 YTD Actual	2023 Balance	% Remaining	Note	2022 YTD Actual	23 vs. 22 YTD
General Fund	$ 21,054,500	$ 14,978,623	$ 6,075,877	29%		$ 13,895,730	$ 1,082,893
Cable TV Fund	$ 442,400	$ 283,799	$ 158,601	36%		$ 226,941	$ 56,858
Solid Waste Abatement	$ 460,400	$ 302,953	$ 157,447	34%		$ 344,758	$ (41,805)
Police Activity Fund	$ 218,600	$ 151,759	$ 66,841	31%		$ 151,846	$ (87)
SNC Fund	$ 723,200	$ 502,076	$ 221,124	31%		$ 419,400	$ 82,676
Water Utility Fund	$ 5,859,700	$ 2,546,093	$ 3,313,607	57%		$ 2,308,485	$ 237,608
Sewer Utility Fund	$ 7,682,300	$ 5,450,070	$ 2,232,230	29%		$ 5,381,515	$ 68,555
Storm Water Utility Fund	$ 2,653,000	$ 1,258,132	$ 1,394,868	53%		$ 1,172,606	$ 85,526
Liquor Fund	$ 7,122,100	$ 4,605,109	$ 2,516,991	35%		$ 4,729,900	$ (124,791)
TOTAL EXPENDITURES	$ 46,216,200	$ 30,078,614	$ 16,137,586	35%		$ 28,631,181	$ 1,447,433

GENERAL FUND

GF Revenue Types	2023 Current Budget	2023 YTD Actual	2023 Balance	% Remaining	Note	2022 YTD Actual	23 vs. 22 YTD
Taxes	$ 13,883,600	$ 7,250,339	$ 6,633,261	48%	A	$ 7,192,854	$ 57,485
Special Assessments	$ 53,300	$ 23,178	$ 30,122	57%	A	$ 56,881	$ (33,703)
Licenses and Permits	$ 1,121,800	$ 908,331	$ 213,469	19%		$ 642,165	$ 266,166
Intergovernmental	$ 2,162,600	$ 1,829,477	$ 333,123	15%		$ 1,631,627	$ 197,850
Charges for Services	$ 2,742,000	$ 1,855,295	$ 886,705	32%		$ 1,801,156	$ 54,139
Fines and Forfeitures	$ 133,400	$ 110,535	$ 22,865	17%		$ 88,358	$ 22,177
Miscellaneous	$ 277,700	$ 490,361	$ (212,661)	-77%	F	$ 199,337	$ 291,024
Other Financing Sources	$ 680,100	$ 247,575	$ 432,525	64%		$ 144,225	$ 103,350
TOTAL GF REVENUES	$ 21,054,500	$ 12,715,091	$ 8,339,409	40%		$ 11,756,603	$ 958,488

GF Dept. Expenditures	2023 Current Budget	2023 YTD Actual	2023 Balance	% Remaining	Note	2022 YTD Actual	23 vs. 22 YTD
Legislative	$ 169,000	$ 141,766	$ 27,234	16%		$ 96,775	$ 44,991
City Management	$ 1,696,100	$ 1,219,337	$ 476,763	28%		$ 1,111,362	$ 107,975
Finance	$ 1,845,200	$ 1,259,231	$ 585,969	32%		$ 1,239,891	$ 19,340
Non-Departmental	$ 112,000	$ 21,878	$ 90,122	80%		$ 9,633	$ 12,245
Public Safety	$ 9,977,300	$ 7,280,153	$ 2,697,147	27%		$ 6,710,567	$ 569,586
Public Works	$ 4,670,700	$ 3,219,565	$ 1,451,135	31%		$ 3,005,984	$ 213,581
Parks & Recreation	$ 889,900	$ 622,903	$ 266,997	30%		$ 534,177	$ 88,726
Community Development	$ 1,694,300	$ 1,213,790	$ 480,510	28%		$ 1,187,341	$ 26,449
TOTAL GF EXPENDITURES	$ 21,054,500	$ 14,978,623	$ 6,075,877	29%		$ 13,895,730	$ 1,082,893

Notes:
A - 1st property tax settlement received from Anoka County July 3rd, 2nd in December and short settlement in January.
B - Cable franchise fee payments are received quarterly.
C - Timing of reimbursements.
D - Timing of quarterly utility bills and receipt of corresponding payments.
E - Includes reversal of $401,465 ***unrealized*** loss book entry from 2022 year end. Investments are booked at market value as part of year-end process.
Interest revenue allocated at year-end, based on average cash balances, as part of year-end process.

Liquor Store #1 - Fridley Market	September 2023 YTD			
Category	**2021**	**2022**	**2023**	
Sales	4,522,919	3,994,441	3,847,728	
Cost of Sales	3,215,263	2,855,909	2,725,362	
Gross Profit ($)	**1,307,656**	**1,138,532**	**1,122,366**	
Gross Profit (%)	**28.91%**	**28.50%**	**29.17%**	
Operating Expenses	814,999	825,410	844,835	
Income/Loss	**492,657**	**313,122**	**277,530**	
Nonoperating Revenues	(8,484)	6,202	49,624	
Nonoperating Expenses	10,000	-	48,115	*Removed and capitalized at year-end
Net Profit/Loss	**474,173**	**319,325**	**279,040**	
Transfer	**208,875**	**208,875**	**208,875**	

Liquor Store #2 - Hwy. 65	September 2023 YTD		
Category	**2021**	**2022**	**2023**
Sales	968,394	814,403	783,467
Cost of Sales	717,810	624,504	586,899
Gross Profit ($)	**250,584**	**189,898**	**196,568**
Gross Profit (%)	**25.88%**	**23.32%**	**25.09%**
Operating Expenses	196,564	170,202	139,074
Income/Loss	**54,021**	**19,697**	**57,494**
Nonoperating Revenues	-	-	19
Nonoperating Expenses	-	-	-
Net Profit/Loss	**54,021**	**19,697**	**57,513**
Transfer	**45,000**	**45,000**	**45,000**

Liquor Stores - Combined	September 2023 YTD			
Category	**2021**	**2022**	**2023**	
Sales	5,491,314	4,808,844	4,631,195	
Cost of Sales	3,933,073	3,480,413	3,312,261	
Gross Profit ($)	**1,558,240**	**1,328,431**	**1,318,934**	
Gross Profit (%)	**28.38%**	**27.62%**	**28.48%**	
Operating Expenses	1,011,562	995,612	983,909	
Income/Loss	**546,678**	**332,819**	**335,024**	
Nonoperating Revenues	(8,484)	6,202	49,643	
Nonoperating Expenses	10,000	-	48,115	*Removed and capitalized at year-end
Net Profit/Loss	**528,194**	**339,021**	**336,553**	
Transfer	**253,875**	**253,875**	**253,875**	

MEMORANDUM

Date: 10/20/2023

To: Walter Wysopal, City Manager
City Council

From: Joe Starks, Finance Director/City Treasurer
Korrie Johnson, Assistant Finance Director

RE: Investments Overview as of 9/30/2023

To align with the City's Investment Policy and best practice, information should be provided to City Council regarding the City's investment earnings and diversification of investments. Information related to each is below:

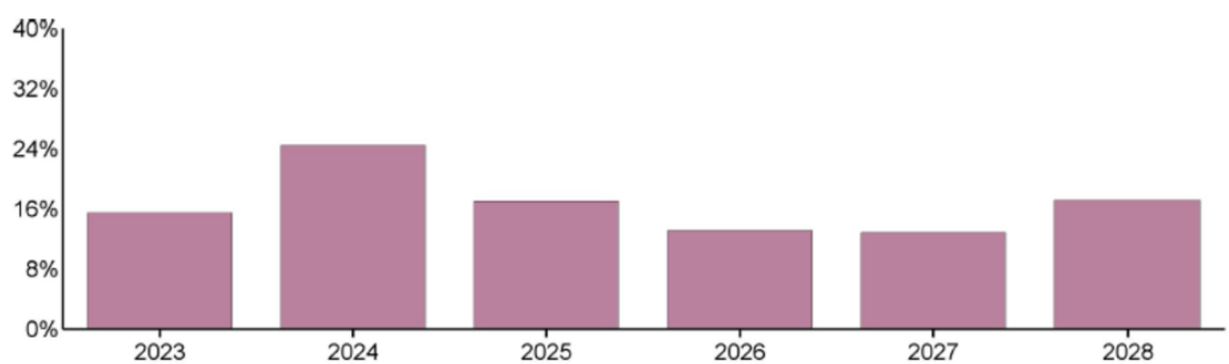
1. The City of Fridley has 3 separate investment accounts within our custodial bank, US Bank. They are for City Funds, American Rescue Plan Act (ARPA) Funds and Housing and Redevelopment Authority (HRA) Funds. Year to Date earnings is below:

Investment Income YTD through 09/30/2023

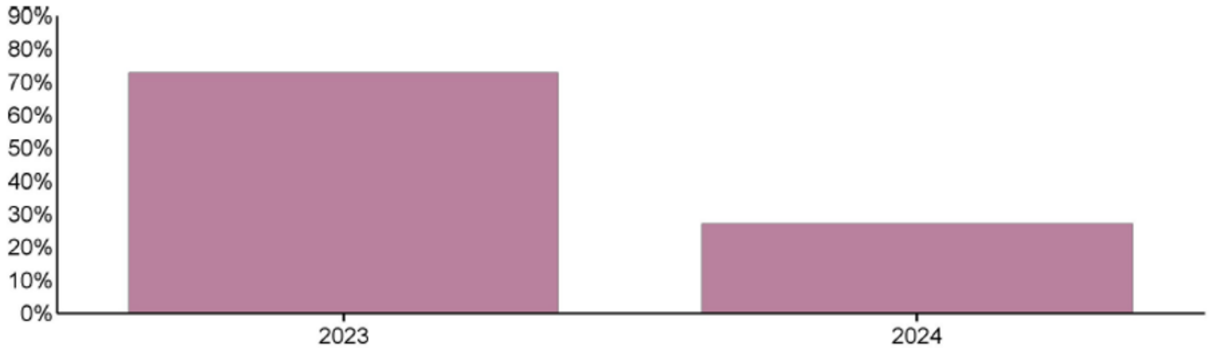
City	HRA	ARPA	Total
$ 533,597.39	$ 186,127.45	$ 39,902.29	$ 759,627.13

2. Information below shows the diversification of investments by maturity date:

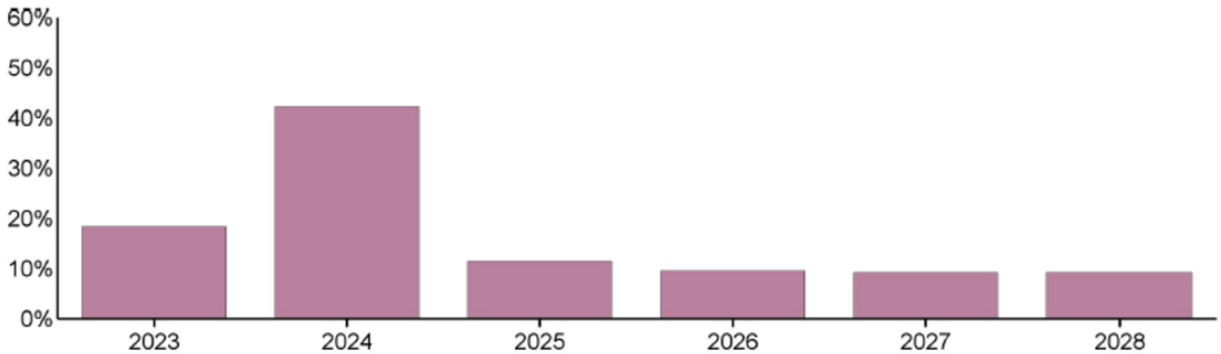
City



ARPA



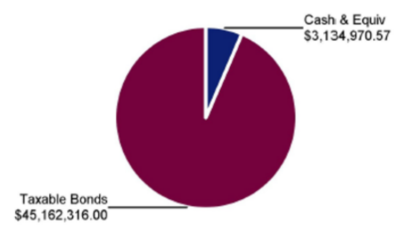
HRA



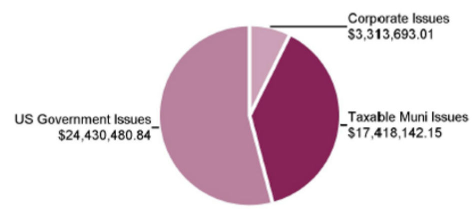
3. Information below shows the diversification below by type:

City

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	3,134,970.57	6.50	164,754.69
Taxable Bonds	45,162,316.00	93.50	850,471.15
Total Market Value	**$48,297,286.57**	**100.00**	**$1,015,225.84**

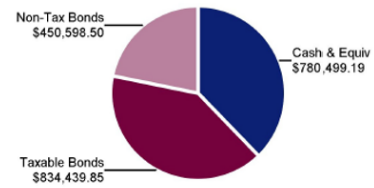


Fixed Income Summary

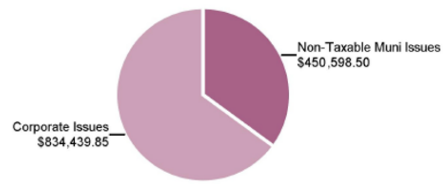


ARPA

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	780,499.19	37.80	40,782.03
Taxable Bonds	834,439.85	40.40	14,410.00
Non-Taxable Bonds	450,598.50	21.80	22,500.00
Total Market Value	**$2,065,537.54**	**100.00**	**$77,692.03**

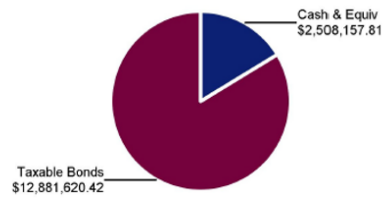


Fixed Income Summary



HRA

Assets	Current Period Market Value	% of Total	Estimated Annual Income
Cash & Equivalents	2,508,157.81	16.30	132,343.92
Taxable Bonds	12,881,620.42	83.70	253,874.53
Total Market Value	**$15,389,778.23**	**100.00**	**$386,218.45**



Fixed Income Summary