



**Town of Sullivan's Island, South Carolina**  
**Finance Committee**  
**Meeting Minutes**  
**Friday, April 14, 2023**

A Finance Committee Meeting of Town Council was held on the above date at 8:30 a.m., all requirements of the Freedom of Information Act having been satisfied.

Present were: Patrick M. O'Neil, Mayor  
Scott Millimet, Councilmember (Chair)  
Bachman Smith, Councilmember  
Gary Visser, Councilmember

- I. Chair Millimet called the meeting to order at 8:30 a.m. and stated the press and public had been notified in accordance with State Law. Staff members present were: Andy Benke, Jason Blanton, Greg Gress, Police Chief Chris Griffin, Amanda Hawver, Joe Henderson, Glenn Meadows, Bridget Welch, and Max Wurthmann. There were no (0) members of the public present, with no members of the media present.
  
- II. **Review FY 2024 Water and Sewer Budget Ahead of 1<sup>st</sup> Reading**

Water and Sewer Manager Greg Gress reviewed the FY 2024 budget and provided a comparison with FY 2023 budget. He stated the biggest increase is from salary increases, including the 6.5% COLA increase and a certain amount of overtime. He reviewed and explained other line items and answered questions from the committee. He also had a few items that needed to be looked at more in depth after the meeting. Chair Millimet discussed the \$4 million loan that the Town has taken out and how it is being used in this budget. The need for a new a dump truck was also discussed. Mr. Gress discussed other items in the budget and provided explanations for increases. He also mentioned they are considering changing the disinfection tablet to a cheaper option.

### III. Review FY 2024 General Fund Budget Ahead of 1<sup>st</sup> Reading

Mr. Jason Blanton provided a summary of the draft budget highlights for FY 2024 and stated the projected interest income has increased by \$190,000. This number could increase or decrease in the future based on the rates. He then reviewed other areas in the budget that have increased and provided brief explanations for each. He also stated they will not need to refinance any bonds this year and the next. Overall, the projected revenue for FY 2024 increased by approximately \$1,200,000 over the FY 2023 projections.

Mr. Blanton then reviewed the expense increases and budgets for each department. The COLA increase for 2024 is 6.5% for all departments for salary and wages. The Fire Department budgeted for an additional 1.5 full time firefighters and have no vehicle purchases planned. The total increase is \$337,000.

The Police Department will not add any additional officers but added an incentive program. They have also budgeted for 3 police cruisers. There was also discussion about budgeting for having extra officers on patrol during high traffic times. The total increase is \$186,750.

The Maintenance Department has a Kubota side-by-side, a new lawnmower, and a replacement truck in the budget, in addition to a 3% increase in the cost of garbage collection and additional pick-ups with Republic Services. The total increase is \$97,000.

The Recreation budget has increased by \$15,000 for special events, mainly the second fireworks display. There will not be a Farmers Market this year due to lack of interest from vendors, but it may come back in the future. The Master Plan for Stith Park is covered by the bond money. The total budget is \$134,000.

The Administration and Building Departments have included a \$130,000 increase for a Director of Natural Resources, as well as \$120,000 for Information Technology (IT) purposes. Legal fees associated with the Accredited Land increased by \$50,000. A new computer server will be purchased for the Town for \$40,000. The total increase is \$580,000.

There were further questions about Capital Projects which Mr. Blanton will provide more information about at a later date. The documents will be accurate at First Reading during the next Regular Council Meetings and also available for public comment. Third Reading and Codification is scheduled after new Council members are elected at the June Council meeting so there was some discussion on how to handle the vote. Mr. Benke provided a few options, and a decision will be made at the next meeting.

**IV. Adjourn**

**Motion was made by Mayor O'Neil, seconded by Councilmember Bachman Smith, to adjourn the meeting at 10:10 a.m., carried unanimously.**

Respectfully submitted,



Bridget Welch

## General Fund Draft Budget Highlights for Fiscal Year 2024

**Currently, Revenue and Expenses are balanced at \$10,449,618.**

### **Revenue: (Page 1)**

1. Projected interest income has been increased by \$190,000 to reflect the increase in interest rates. (Line 10-0000-43300)
2. Business licenses revenue has been increased by \$170,000 to \$1,400,000. (Line 10-0000-49100)
3. Building permits have been increased by \$200,000 based on previous years' income. (Line 10-0000-49300)
4. Projection for property taxes has been increased by approximately 7%. This reflects the percentage increase that is allowed by State Code for tax year 2023 (6.5%) and the increase in property assessments. (Line 10-0000-49400)
5. The property tax amount needed to fund General Obligation bond payments remains at \$2,107,448. Due to increases in assessed values, the millage rate will most likely decrease for debt service. (Line 10-0000-49401)
6. Franchise fees for cable, electricity and others have been increased by \$90,000 to reflect the amount received over the past couple of years. (Line 10-0000-49765)
7. Transfer amount from the Hospitality Tax Fund has been increased to \$550,000 from \$400,000 since H-Tax revenue has increased. (Line 10-0000-49779)
8. Projections from other revenue sources have increased or decreased by small amounts after reviewing previous years' income.
9. The projected revenue for FY 2024 increased by approximately \$1,200,000 over the projections for FY 2023. This includes projected proceeds from capital leases of \$275,000.

### **Expenses:**

**A COLA increase of 6.5% has been used for the salary and wages projections in all departments. Fringe benefit increases are as follows: 1% for retirement and 3.7% increase for health insurance premiums.**

### **Fire: (Page 2)**

1. The major increase in the Fire Department is the addition of the equivalent of 1.5 full-time firefighters. Most of the fire departments in the area have gone to 4 firefighters on each shift, which is the national OSHA regulations. This addition will allow the Town to slowly increase to 4 firefighters per shift. Currently, the Town has been following

guidelines set by the State, which is set to 3 firefighters per shift.

2. The addition of these positions, increase the cost of payroll taxes, health insurance and retirement paid by the Town.
3. \$13,000 has been added for the cost of fire hydrants paid to Charleston Water Systems. (Increase to Line 10-5000-51200)
4. The total increase for the Fire Department is approximately \$337,400 is mainly due to the increase from COLA and the additional firefighters.
5. No vehicles are needed to be purchased during FY 2024.

**Police: (Page 3)**

1. No additional police officers have been budgeted. The budget does include an incentive program for the police officers. The projected cost is \$70,000, which is included in Line 10-6000-50100 PD Salaries and Wages.
2. The expense for county officers has been increased by \$20,000. (Line 10-6000-50250)
3. Dispatch services will increase by approximately \$20,000 with the addition of computers in the cars. This allows officers to obtain more data during traffic stops. (Line 10-6000-50800)
4. The budget includes the cost of updating policies in the department. The cost is approximately \$6,000 per year. (Line 10-6000-51200)
5. 3 police cruisers have been included in the budget. The police cruisers are budgeted to be purchased through a lease purchase agreement. (Line 10-6000-53101)
6. The total increase for the Police Department is approximately \$186,750 over the amount budgeted for FY 2023.

**Maintenance: (Page 4)**

1. The budget for the Maintenance Department includes \$35,000 for the purchase of a Kubota side-by-side and a new lawnmower. Both pieces of equipment will be purchased to replace equipment that is beyond its useful life. (Line 10-7000-53101)
2. The budget includes \$50,000 for the replacement of a pickup truck. (Line 10-7000-53101)
3. The budget includes a 3% increase in the cost of garbage collection and additional pickups for beach paths. The contract with Republic includes an annual 3% increase. (Line 10-7000-53400)
4. The total increase for the Maintenance Department is approximately \$97,000 over the amount budgeted for FY 2023.

**Recreation: (Page 5)**

1. An additional \$15,000 has been added to Special Events to cover the cost of the additional fireworks show. (Line 10-8000-51400)
2. The \$5,000 budgeted for the Farmer's Market has been moved to Special Events. Currently, the Town is unable to obtain farmers willing to participate in the Farmer's

Market. If Council wishes to have a farmer's market or something similar, there will still be enough budgeted in Special Events to use for a farmer's market.

(Line 10-8000-51500)

3. Currently, the Recreation budget for FY 2024 is \$134,000.

**Administration & Building: (Pages 6-8)**

1. A position has been included for a Director of Natural Resources in the Building Department. This adds an additional cost of approximately \$130,000. The increase includes salary and fringe benefits.
2. An account for Information Technology has been created for FY 2024. The budgeted amount is \$120,000. This amount will cover the contracted IT service provider, software updates and small hardware purchases. The budgeted amount was created by reducing other accounts such as Systems and Maintenance (Line 10-9000-51200) and Professional Services (Line 10-9000-51800) and adding approximately \$40,000 to the overall budget. The IT account has been created due to the increase in the cost of contracted IT services and the cost of different software the Town uses. (Line 10-9000-51205)
3. The budgeted amount for Legal and Accounting has been increased by \$50,000. The increase is based on the amounts paid out over the last few years. Some of the increase will be funded by insurance reimbursements from the Town's prepaid legal policy. (Line 10-9000-51900)
4. The only equipment purchase in these two departments is a new computer server for the Town. The cost of a server has increased substantially. The new is estimated to cost \$40,000. The server is budgeted to be purchased with a lease purchase agreement. (Line 10-9000-53101)
5. The total increase for the two departments is approximately \$580,000 over the amounts budgeted for FY 2023.

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
DS FROM CAPITAL LEASE	190,000.00	100,000.00	185,000.00	180,000.00	224,000.00	
T EARNED	66,069.11	51,590.24	26,904.97	6,222.63	10,000.00	80,000.00
INDS RECEIVED			189,210.27			
ACCIDENT REPORTS	75.00	155.00	125.00	50.00	300.00	5.00
S LICENSES	1,126,163.83	1,333,994.14	1,135,848.00	1,340,603.79	1,230,000.00	1,500,000.00
IMITS	122,316.00	105,685.00	113,651.00	141,802.50	135,000.00	150,000.00
RMITS	435.00	20.00	30.00	55.00	70.00	25.00
ONING APPEALS APPLIC FEE	1,570.00	755.00	1,000.00	2,310.00	1,000.00	1,100.00
REVIEW BOARD FEES	21,589.06	19,884.86	30,878.92	20,972.40	22,000.00	22,000.00
IG COMMISSION FEES		585.00		295.00		290.00
G PERMITS	406,030.77	560,684.54	596,998.18	708,798.51	570,000.00	780,000.00
RMITS						
VG & PRUNING INCOME	10,500.00	11,000.00	9,250.00	11,000.00	11,000.00	10,000.00
TY TAXES - OPERATING	2,491,684.13	2,664,372.65	2,741,890.49	2,936,402.00	3,250,000.00	3,121,000.00
TY TAX REVENUE - GO BOND	1,239,126.47	1,287,605.83	2,167,245.38	2,305,745.31	2,107,448.00	2,290,000.00
HEAD EXEMPT REFUND	16,512.53	20,250.46	21,631.68	20,812.04	22,000.00	22,000.00
OLL - RECORDER	237,493.55	216,236.90	285,184.03	162,401.50	171,000.00	165,000.00
PLE TITLES		25.00				
UBDIVISIONS	40,768.42	43,162.49	43,536.08	43,098.78	40,000.00	44,261.00
RRRED TO GF			431,651.33	7,290,068.90		4,343,995.31
RIGHTS FUND	32,843.24	22,240.35	66,426.05	23,740.01	25,000.00	10,400.00
L - LOP FEES	19,337.51	10,520.69	7,650.00	22,350.00	18,000.00	21,000.00
ISE FEES - CELL TOWER	50,020.02	44,420.20	45,515.64	46,017.75	44,000.00	46,780.00
ISE FEES - OTHER	505,110.42	520,526.32	534,926.32	608,690.09	525,000.00	615,000.00
CCOMMODATIONS TAX	25,159.85	23,260.62	27,047.88	28,171.12	27,000.00	27,000.00
ER FROM STATE A-TAX FUND	7,263.99	2,078.07				
ER LOCAL A-TAX	30,000.00	20,000.00	25,000.00	20,000.00	20,000.00	25,000.00
ER FROM HOSP. TAX	592,817.30	266,672.00	400,000.00	400,000.00	400,000.00	400,000.00
PROP.ROLLBACK	168,914.58	167,608.60	186,779.60	197,628.12	180,000.00	200,000.00
REVENUE FUND	118,055.14	116,210.50	143,614.95	166,932.06	140,000.00	180,000.00
ER FROM TREE FUND	9,766.30	14,820.80				
ANEOUS INCOME	188,989.47	270,567.13	151,828.50	96,647.02	78,000.00	80,000.00
DS-SALES OF ASSETS			62,000.00			10,000.00
COVE		106,000.00				

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
<b>S &amp; WAGES</b>	691,523.19	771,598.44	763,367.86	784,847.61	825,000.00	832,000.00
<b>SOCIAL SECURITY</b>	52,817.87	58,792.30	56,911.12	61,752.81	61,000.00	65,500.00
<b>HEALTH INSURANCE</b>	95,461.07	111,167.73	106,413.87	103,244.55	133,000.00	111,000.00
<b>POLY OFF RETIREMENT</b>	101,650.56	132,662.03	138,846.03	141,958.49	163,400.00	160,000.00
<b>GAS &amp; OIL</b>	8,884.98	7,744.34	9,295.21	13,962.61	11,500.00	16,000.00
<b>VEHICLE REPAIRS</b>	7,427.38	17,321.12	24,160.87	26,270.09	12,000.00	20,000.00
<b>UTILITIES &amp; MATERIALS</b>	18,670.14	15,699.08	22,649.71	22,655.26	25,000.00	25,000.00
<b>PHONE</b>	6,220.75	7,000.42	7,158.50	8,029.29	7,000.00	10,000.00
<b>WIRELESS RADIO SYSTEM</b>	26,970.52	29,766.92	31,114.53	29,640.00	32,000.00	32,000.00
<b>PAINT &amp; LIGHTS</b>	6,342.16	6,975.33	11,304.35	11,972.46	11,700.00	19,000.00
<b>TRAVEL EXPENSE</b>	69,402.97	66,766.95	80,566.83	72,087.29	82,000.00	78,000.00
<b>VEHICLE REPAIRS &amp; MAINT</b>	8,831.56	17,721.25	13,530.76	15,362.06	17,000.00	25,000.00
<b>UNIFORMS &amp; CLOTHING</b>	2,584.35	9,107.99	24,252.92	13,864.67	23,500.00	10,000.00
<b>PERMITS &amp; CERTIF FEES</b>	573.00	521.00	25.00	910.00	1,000.00	1,000.00
<b>TRAINING &amp; SEMINARS</b>	4,165.94	7,133.70	4,909.20	9,266.39	12,000.00	10,000.00
<b>VARIOUS MISCELLANEOUS EXPENSE</b>	50,863.64	2,136.86	3,578.47	3,588.67	8,000.00	12,000.00
<b>VARIOUS LOCATION EXPENSES</b>			92,000.88	24,342.84	3,000.00	17,000.00
<b>PROPERTY &amp; EQUIP PURCH</b>		563,267.82	44,790.00	5,523,380.00		3,506,300.00
<b>NOT FUNDED EQUIPMENT</b>	39,990.00			36,930.00		
<b>FINANCIAL LEASE PRINCIPAL</b>	39,297.47	12,318.78	13,089.30	13,089.30		
<b>FINANCIAL LEASE INTERSET</b>	571.71	1,173.67	403.16	403.15		
<b>EQUIP &lt; \$5000</b>	12,105.02	83,209.89	12,743.25	380.10	15,000.00	46,000.00
<b>VEHICLE REPAIRS</b>	35,537.96	8,048.52		350.00		
<b>TOTAL DEPARTMENT</b>	1,279,892.24	1,930,134.14	1,461,111.82	6,918,287.64	1,443,100.00	4,995,800.00

by the Project Fund from debt issued by the Town in Fiscal Year 2020. Please see Line #10-0000-49700 for the transfer into the General Fund.



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<b>IT</b>						
<b>RIES &amp; WAGES</b>	698,009.99	806,069.49	851,774.18	851,128.84	1,050,000.00	950,000.00
<b>SOCIAL SECURITY</b>	50,185.39	58,617.44	60,096.59	62,489.84	77,000.00	75,000.00
<b>HEALTH INSURANCE</b>	92,889.99	105,544.02	103,877.63	98,910.30	150,000.00	107,000.00
<b>POL OFF RETIRE</b>	94,592.11	128,940.44	141,020.30	149,838.91	196,000.00	180,000.00
<b>NAL LAW ENFORCEMENT</b>	37,342.50	52,875.00	43,895.00	40,329.29	45,000.00	60,000.00
<b>&amp; OIL</b>	34,393.82	32,904.22	35,664.72	51,843.63	40,250.00	41,000.00
<b>CLE REPAIR &amp; MAINT</b>	14,369.48	16,649.04	23,663.05	16,219.37	17,000.00	16,000.00
<b>LIES &amp; MATERIALS</b>	12,491.44	14,473.83	15,267.02	26,000.35	21,000.00	32,000.00
<b>PHONE</b>	16,871.86	17,420.31	18,231.35	18,049.89	18,000.00	18,000.00
<b>E RADIO SYSTEM</b>	14,347.00	14,837.00	14,937.00	19,068.00	17,000.00	38,000.00
<b>ER &amp; LIGHTS</b>	18,354.51	19,918.05	17,826.56	18,801.32	21,000.00	22,000.00
<b>RANCE</b>	66,963.06	74,168.55	89,983.12	89,691.44	91,000.00	90,000.00
<b>EM REPAIR &amp; MAINT</b>	18,832.64	8,936.21	7,407.99	38,058.24	27,000.00	40,000.00
<b>VIS &amp; CLOTHING</b>	21,405.54	19,554.35	14,404.48	14,664.51	15,000.00	15,000.00
<b>IMPROVEMENTS</b>	35,812.59					
<b>&amp; CERTIF FEES</b>	1,926.00	1,800.00	1,810.78	1,950.20	2,000.00	2,000.00
<b>NING &amp; SEMINARS</b>	18,609.96	18,275.34	25,083.77	29,676.16	30,000.00	30,000.00
<b>ELLANEOUS EXPENSES</b>	976.21	962.57	881.01	1,742.23	1,000.00	1,000.00
<b>PERTY &amp; EQUIP PURCH</b>	73,413.06					240,000.00
<b>T FUNDED EQUIPMENT</b>	113,182.00	104,169.36	85,836.00	99,942.06	180,000.00	
<b>TAL LEASE PRINCIPAL</b>	44,121.11	34,865.31	70,372.15	97,196.90	111,000.00	110,914.00
<b>TAL LEASE INTEREST</b>	630.93	3,321.80	2,889.67	3,999.08		
<b>EQUIP &lt; \$5000</b>	64,407.94	178,513.93	74,581.82	39,892.45	75,000.00	75,000.00
<b>E MANAGEMENT</b>				631.27	1,000.00	2,500.00
<b>DEPARTMENT</b>	1,544,129.13	1,712,816.26	1,699,504.19	1,770,124.28	2,185,250.00	2,145,414.00

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
T						
VARIABLES & WAGES	159,117.40	181,402.94	167,036.82	186,245.70	200,000.00	200,000.00
SOCIAL SECURITY	9,270.81	10,746.72	9,527.36	8,929.36	18,000.00	9,500.00
HEALTH INSURANCE	14,289.49	20,220.78	23,721.11	26,788.30	30,000.00	29,000.00
S. C. RETIREMENT	18,512.23	19,835.83	19,059.06	27,887.43	30,000.00	33,000.00
VEHICLE GAS & OIL	9,609.78	8,035.85	6,571.98	9,490.40	12,700.00	9,200.00
VEHICLE REPAIRS	5,353.77	6,276.55	3,377.83	8,752.42	5,000.00	5,000.00
UTILITIES & MATERIALS	26,803.46	29,355.68	20,381.83	6,387.82	25,000.00	15,000.00
PHONE	660.00	660.00	660.00	1,617.53	670.00	670.00
WATER & ELECTRICITY	37,299.52	36,102.84	35,714.90	35,334.12	39,000.00	36,000.00
INSURANCE	15,140.55	14,504.81	19,388.44	19,234.21	20,000.00	30,000.00
SEWER REPAIRS & MAIN	18,759.74	18,732.11	16,561.56	27,073.52	20,000.00	
UNIFORMS & CLOTHING	1,019.64	1,384.18	1,499.26	742.54	2,500.00	2,500.00
TRAINING CONTRACT	6,816.54	10,188.84	18,636.33	44,954.70	20,000.00	45,000.00
WILDLAND MANAGEMENT	3,653.45	92,522.10	103,301.00	28,636.50	150,000.00	10,000.00
CELLANEOUS EXPENSES	106.83	475.58	90.43	5,808.69	1,000.00	1,000.00
EQUIP & EQUIP PURCHASE			7,848.00	1,692,212.45		
STATE FUNDED EQUIPMENT	46,220.36		108,782.00	38,362.55	50,000.00	
ANNUAL LEASE PRINCIPAL	5,763.87	14,238.02	15,128.59	49,139.44	35,000.00	49,127.00
ANNUAL LEASE INTEREST	85.88	1,356.53	465.96	1,872.56		
EQUIP < \$5000	3,398.21		1,149.99	929.98	7,500.00	7,500.00
WASTE DISPOSAL CONTR	193,679.47	205,202.91	234,727.34	204,282.83	224,000.00	225,000.00
WINTER MAINTENANCE	3,022.74		140.01		2,500.00	2,500.00
WINTER SERVICING	2,510.00			5,674.30		13,000.00
WATER & ASSET MAINTENANCE				23,980.00	20,000.00	15,000.00
WATER MAINTENANCE	180,827.20	107,074.47	765.13	54,880.02	140,000.00	850,000.00
WATER SYSTEM REPAIRS					52,000.00	
WATER MANAGEMENT					75,000.00	
WINTER REPAIRS & IMPROVEMENTS		334.00				600.00
WATER DEPT	761,920.94	778,650.74	814,534.93	2,509,217.37	1,179,870.00	1,588,597.00

100-53730 are paid for by the Project Fund from debt issued by the Town in Fiscal Year 2020. Please see Line #10-0000-49700 for the transfer into the General Fund. These items were covered by grants received by the Town.

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<b>MENT</b>						
<b>ER &amp; LIGHTS</b>	3,695.84	3,650.18	3,762.57	2,423.91	5,000.00	3,500.00
<b>RANCE</b>	7,762.68	9,577.90	12,555.06	12,308.25	14,000.00	14,000.00
<b>ION AREA MAINTENANCE</b>	61,663.08	43,266.89	53,242.87	40,139.08	65,000.00	10,000.00
<b>EVENTS</b>	26,186.61	23,571.43	7,595.10	29,079.14	45,000.00	55,000.00
<b>'S MARKET</b>	4,927.48	699.91	305.65	449.19	5,000.00	300.00
<b>PERTY &amp; EQUIP PURCH</b>			13,533.90	89,455.99		89,000.00
<b>EQUIP &lt; \$5000</b>			18,188.65			
<b>TIONAL PROJECTS</b>	10,450.00					
<b>ION DEPARTMENT</b>	114,685.69	80,766.31	109,183.80	173,855.56	134,000.00	171,800.00

by the Project Fund from debt issued by the Town in Fiscal Year 2020. Please see Line #10-0000-49700 for the transfer into the General Fund.

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
RIES & WAGES	452,950.23	476,958.01	479,444.38	482,482.99	650,700.00	600,000.00
SOCIAL SECURITY	35,065.75	36,903.58	39,492.97	39,811.44	50,000.00	45,000.00
HEALTH INSURANCE	61,826.17	65,995.80	71,083.22	72,547.56	95,000.00	80,000.00
S. C. RETIREMENT	56,904.42	71,386.74	80,373.98	79,734.42	110,000.00	100,000.00
CLE EXPENSE	3,659.06	6,549.71	4,939.29	5,717.49	7,000.00	8,000.00
CE SUPPLIES	31,018.16	28,946.13	33,712.36	34,437.06	35,000.00	35,000.00
PHONE	18,505.24	22,594.74	17,674.72	18,431.78	21,000.00	20,000.00
ER & LIGHTS	32,789.42	38,474.20	35,670.10	38,914.44	42,000.00	40,000.00
RANCE	96,209.69	103,849.75	135,958.84	180,583.15	180,000.00	180,000.00
EMS REPAIR & MAINT	61,540.41	80,996.98	94,295.45	99,323.92	80,000.00	80,000.00
ATION TECHNOLOGY						
;& CERTIF FEES	5,009.86	5,905.96	3,916.18	3,203.28	6,000.00	6,000.00
NING & SEMINARS	9,588.03	7,409.16	6,361.74	13,893.34	10,800.00	13,000.00
RT EXPENSES	490.00	160.00		320.00	750.00	500.00
PROFESSIONAL SERVICES	75,537.33	106,635.25	96,303.21	49,850.74	62,000.00	130,000.00
IG EXPENSE	13,770.51	619.63	1,682.63	324.45	5,000.00	1,000.00
. EXPENSES	40,583.42	41,962.24	42,977.01	50,266.47	40,000.00	57,000.00
L ADVERTISING EXPENSES	13,790.71	9,330.83	16,260.12	5,916.90	15,000.00	15,000.00
L & ACCOUNTING	123,824.21	112,630.90	124,816.10	246,963.34	130,000.00	225,000.00
OD LAND - LAWSUIT EXPENSES	12,492.74	5,775.00	37,475.00	56,288.45		
OD LAND MANAGEMENT	3,290.00			699.00		
ELLANEOUS EXPENSES	17,673.38	40,264.96	35,289.36	21,656.43	22,000.00	20,000.00
WATER FEES	5,218.20	6,072.80	6,238.00	6,583.72	7,000.00	9,300.00
USE TAX	1,128.64	177.67	17.68		400.00	76.00
ING LEASES	9,911.21	10,377.89	7,070.93	5,171.13	10,000.00	5,200.00
NCY CAT A & B EXPENSES	15,453.96	97,115.32	50,405.60			100,700.00
PERTY & EQUIP PURCH		38,587.75	78,155.00		11,000.00	10,000.00
LEASE EQUIP PURCHASE						
LEASE PRINCIPAL	12,272.22					
LEASE INTEREST	175.49					
PROJECT	64,144.94		414,801.25	11,151.14		-
EQUIP < \$5000	12,684.17	15,048.92	19,917.30	25,436.64	19,500.00	20,000.00
SPENDITURES GF				46,065.13		
G REPARS & MAINT.	22,439.12	23,742.11	17,956.16	23,356.97	100,000.00	30,000.00

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
<b>RIGHTS FUND</b>	37,500.00	84.02	91,500.00	28,666.00	45,000.00	30,000.00
<b>BOND DEBT SERVICE</b>	390,000.00	423,535.00	415,000.00	430,000.00	435,000.00	458,000.00
<b>SERVICE - 2018 BONDS</b>	(485,531.25)					
<b>TRANSFER TO OTHER FUND</b>	1,486,437.50	771,062.50	1,671,510.18	1,727,218.76	1,672,448.00	1,763,000.00
<b>TRANSFER TO SEWER FUND</b>	750,157.13	115,697.16				
<b>TOTAL EXPENSE</b>	(188,193.49)	33,119.66	47,008.02	39,167.47		30,000.00
	3,325,919.60	2,833,584.80	4,204,829.35	3,875,296.44	3,892,598.00	4,141,776.00

<u>DESCRIPTION</u>	<u>2018-19 ACTIVITY</u>	<u>2019-20 ACTIVITY</u>	<u>2020-21 ACTIVITY</u>	<u>2021-22 ACTIVITY</u>	<u>2022-23 BUDGET</u>	<u>PROJECTED ACTIVITY</u>
RIES & WAGES	248,198.63	275,146.39	285,654.29	279,538.68	235,000.00	260,000.00
SOCIAL SECURITY	18,554.88	20,136.18	21,050.53	20,493.91	26,000.00	26,000.00
HEALTH INSURANCE	31,090.42	31,725.47	34,262.04	30,562.08	45,000.00	35,000.00
P.C. RETIREMENT	37,665.03	41,617.50	47,069.60	44,574.75	54,000.00	50,000.00
CLE EXPENSE	2,228.49	3,744.61	2,709.57	7,699.93	5,000.00	2,500.00
CE SUPPLIES	3,754.62	972.00	3,999.29	4,000.00	4,000.00	4,000.00
LIES	636.02	131.04	288.13	3,511.01	2,000.00	2,000.00
PHONE	3,086.07	2,642.23	4,238.22	3,601.77	3,500.00	3,500.00
ER & LIGHTS	3,980.68	1,720.21	1,546.96	1,655.68	2,000.00	2,000.00
RANCE	1,974.24	2,129.10	2,225.58	1,715.40	2,500.00	2,000.00
EMS REPAIRS & MAINT	823.57	2,965.79	2,582.00	9,104.57	3,500.00	3,500.00
I & CERTIF FEES	2,395.25	3,135.68	3,625.21	1,829.84	4,000.00	1,500.00
VING & SEMINARS	10,291.64	2,971.76	2,352.37	4,681.56	6,000.00	1,300.00
ENSES	2,646.20	384.66	1,273.32	759.52	2,500.00	1,500.00
ENSES	799.58	1,238.88	3,895.96	2,371.53	2,500.00	2,500.00
MMISSION	11,046.40	14,845.80	6.00	271.44	1,500.00	1,000.00
VG & PRUNING EXP.	9,550.00	10,775.00	7,600.00	11,300.00	11,000.00	7,800.00
ELLANEOUS	22.64	66.66				1,200.00
EQUIP < \$5000	6,059.18	6,987.88	4,360.00	1,449.02	6,000.00	2,000.00
3 DEPT	394,803.54	423,336.84	428,739.07	429,120.69	416,000.00	409,300.00
	7,421,351.14	7,759,289.09	8,717,903.16	15,675,901.98	9,250,818.00	13,452,687.00
IONS - FUND 10	297,260.55	241,643.30	912,921.11	1,104,912.55	-	692,169.31

SEWER EXPENDATURES  
DRAFT  
BUDGET FY24



4/10/2023	Water	Sewer
	FY 2024	FY 2024
	\$ increase/decrease	\$ increase/decrease
<b>Expenses Assumptions</b>		
Salaries	\$ 38,370 Increase	\$ 38,370 Increase
Health Insurance	\$ 593 Increase	\$ 593 Increase
<b>Expenses Highlights</b>		
Debt Service	\$ - Same	\$ - Same
Water Delivery Capital Improvements	\$ - Same	N/A
Capital Improvements	\$ - Same	\$ - Same
CWS H2O Purchase	\$ - Same	N/A
Equipment/Vehicle Capital Reserves	\$ 1,801 Increase	\$ - Same
Reserves	\$ - Same	\$ - Same
Operating Costs	\$ 3,098 Increase	\$ 3,579 Increase
<b>Usage Demand Assumptions</b>		
Usage		
Billed Usage (projections)	Million Gallons	Million Gallons
<b>Revenue Requirements</b>		
Estimated Budget Increase	3.68%	3.29%
Estimated Revenue Requirements	\$ 43,863 Increase	\$ 42,542 Increase
Avg 6,000 gallon user will actually see a		Combined Increase
<i>All increases or decreases are referenced to budgeted numbers from FY23</i>		
<b>Equipment replacements from reserves + 1-Dump Truck, 1-Mower, 1- Meter Reader Utility Vehicle</b>		

WATER EXPENDITURES  
DRAFT  
BUDGET FY24

1			FY20	FY21	FY22	FY23	FY23	FY24	(+/-) %	(+/-) \$
2		SEWER 114	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETED	PROPOSED	to	to
3		DESCRIPTION						BUDGET	BUDGET	Budget
3	124.0100	Salaries	\$ 202,981.51	\$ 267,448.55	\$ 280,921.40	\$ 284,248.71	\$ 333,515.41	\$ 357,393.26	7.2%	23,878
4	124.0200	Social Security	\$ 14,599.61	\$ 18,935.95	\$ 20,036.06	\$ 20,429.41	\$ 25,513.93	\$ 27,340.58	7.2%	1,827
5	124.0210	Health Insurance	\$ 25,279.07	\$ 36,925.55	\$ 41,328.78	\$ 37,380.41	\$ 54,996.96	\$ 53,676.44	-2.4%	(1,321)
6	124.0220	Retirement	\$ 28,851.71	\$ 39,623.21	\$ 46,489.72	\$ 47,826.18	\$ 58,565.31	\$ 66,332.19	13.3%	7,767
7	124.0300	Gas & Oil Vehicles	\$ 4,831.51	\$ 4,774.73	\$ 6,853.32	\$ 6,882.66	\$ 7,000.00	\$ 7,000.00	0.0%	-
8	124.0310	Diesel-Fuel	\$ -	\$ -	\$ 21.25	\$ 500.00	\$ 2,000.00	\$ 2,000.00	0.0%	-
9	124.0320	Diesel Equip Maint & Repairs	\$ 5,477.59	\$ 4,056.95	\$ 4,903.88	\$ 2,166.20	\$ 2,000.00	\$ 2,000.00	0.0%	-
10	124.0400	Maint & Repairs Vehicles	\$ 5,554.97	\$ 393.54	\$ 2,720.47	\$ 4,591.22	\$ 5,000.00	\$ 5,000.00	0.0%	-
11	124.0600	Supplies & Materials	\$ 5,535.79	\$ 3,293.37	\$ 8,631.96	\$ 7,707.72	\$ 12,000.00	\$ 12,000.00	0.0%	-
12	124.0610	Tools	\$ 5,936.98	\$ 483.11	\$ 690.71	\$ 1,787.26	\$ 1,600.00	\$ 1,600.00	0.0%	-
13	124.0620	Office Supplies	\$ 11,318.06	\$ 6,842.48	\$ 8,808.71	\$ 10,319.34	\$ 9,100.00	\$ 9,870.00	8.5%	770
14	124.0630	Lab Supplies	\$ 2,912.74	\$ 3,293.93	\$ 4,816.44	\$ 2,879.45	\$ 2,731.56	\$ 4,000.00	46.4%	1,268
15	124.0700	Telephone	\$ 5,855.42	\$ 8,179.27	\$ 6,225.38	\$ 6,563.28	\$ 6,093.00	\$ 6,093.00	0.0%	-
16	124.0900	Power & Electricity	\$ 3,245.77	\$ 3,605.81	\$ 3,212.98	\$ 3,308.21	\$ 3,677.00	\$ 3,677.00	0.0%	-
17	124.1000	Insurance	\$ 24,865.26	\$ 31,221.49	\$ 28,422.01	\$ 29,479.64	\$ 19,646.00	\$ 20,000.00	1.8%	354
18	124.1100	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
19	124.1200	System Repairs&Main	\$ 33,331.03	\$ 25,259.27	\$ 33,750.00	\$ 38,387.35	\$ 41,200.00	\$ 41,200.00	0.0%	-
20	124.1203	Uniforms and Clothing	\$ 1,121.81	\$ 713.29	\$ 168.11	\$ 1,650.00	\$ 1,600.00	\$ 1,700.00	6.3%	100
21	124.1210	capital Improvements	\$ 94,161.52	\$ 81,735.55	\$ 127,878.48	\$ 39,078.72	\$ 100,500.00	\$ 100,500.00	0.0%	-
22	124.1211	Admin. Bld. Expenses	\$ 1,061.07	\$ 311.00	\$ -	\$ 350.50	\$ 1,200.00	\$ 1,200.00	-	-
23	124.1220	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
24	124.1300	Dues & Certifications	\$ 5,263.00	\$ 6,587.37	\$ 6,345.07	\$ 11,531.02	\$ 9,270.00	\$ 9,270.00	0.0%	-
25	124.1400	Training & Seminars	\$ 4,440.62	\$ 2,639.37	\$ 1,226.09	\$ 4,251.85	\$ 4,794.00	\$ 4,900.00	2.2%	106
26	124.1900	Prof. Ser. - Audit	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	0.0%	-
27	124.2000	Prof. Ser. - Eng.	\$ 25,277.10	\$ 3,198.50	\$ 33,137.78	\$ 8,340.00	\$ 75,000.00	\$ 30,000.00	-60.0%	(45,000)
28	124.3000	Miscellaneous	\$ 60.53	\$ 2,535.48	\$ -	\$ -	\$ 1,564.35	\$ 1,564.35	0.0%	-
29	124.3100	Prop. & Equipment	\$ -	\$ 36,146.81	\$ 29,313.00	\$ 52,941.21	\$ 46,000.00	\$ 55,000.00	19.6%	9,000
30	124.3110	Prop & Equip <\$5,000	\$ -	\$ 2,534.58	\$ 956.79	\$ -	\$ -	\$ -	-	-
31	124.3500	Water Bond pmt to general fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	-
32	124.3510	Equipment/Vehicle Capital Reserves	\$ 14,088.44	\$ 14,088.44	\$ 14,088.43	\$ 14,088.45	\$ 44,371.00	\$ 46,172.00	4.1%	1,801
33	124.3600	Water analysis	\$ 875.00	\$ 1,090.00	\$ 1,250.00	\$ 1,200.00	\$ 1,300.00	\$ 1,300.00	0.0%	-
34	124.3700	Chemicals	\$ 8,918.76	\$ 9,904.82	\$ 14,938.61	\$ 11,575.44	\$ 9,500.00	\$ 10,000.00	5.3%	500
35	124.3800	Meter Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
36	124.3900	H2O Payment, Operation	\$ 164,605.14	\$ 175,323.66	\$ 200,673.00	\$ 133,717.20	\$ 168,000.00	\$ 168,000.00	0.0%	-
37	124.4000	CPW Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	-
38	124.8900	Bad Debt Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
39		<b>SUBTOTAL - WATER</b>	<b>\$ 874,450.01</b>	<b>\$ 965,146.08</b>	<b>\$ 1,142,808.43</b>	<b>\$ 1,003,181.43</b>	<b>\$ 1,262,738.51</b>	<b>\$ 1,263,788.83</b>	<b>0.1%</b>	<b>1,050</b>
40										
41										
42		<b>ADMINISTRATIVE</b>								
43	ACCT #	DESCRIPTION								
44	129.0100	Admin. Salaries	\$ 49,230.77	\$ 50,464.81	\$ 41,263.47	\$ 51,153.04	\$ 53,225.28	\$ 56,684.92	6.5%	3,460
45	129.0200	Social Security	\$ 3,622.00	\$ 3,690.77	\$ 3,033.46	\$ 3,779.32	\$ 4,071.73	\$ 4,336.40	6.5%	265
46	129.0210	Hospital Insurance	\$ 4,138.81	\$ 5,025.13	\$ 4,188.17	\$ 5,234.15	\$ 5,071.21	\$ 6,985.15	37.7%	1,914
47	129.0220	Retirement	\$ 7,579.33	\$ 8,326.85	\$ 6,787.69	\$ 8,917.75	\$ 9,346.36	\$ 10,520.72	12.6%	1,174
48		Admin-Office Supplies				\$ -	\$ -	\$ -	-	-
49		Bond Interest expense				\$ -	\$ -	\$ -	-	-
50		Transfer to Gen. Fund				\$ -	\$ -	\$ -	-	-
51		Transfer to Water Fund				\$ -	\$ -	\$ -	-	-
52		Transfer to Sewer Fund				\$ -	\$ -	\$ -	-	-
53		Transfer to Special Rev				\$ -	\$ -	\$ -	-	-
54		<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 64,570.91</b>	<b>\$ 67,507.56</b>	<b>\$ 55,272.79</b>	<b>\$ 71,714.59</b>	<b>\$ 71,714.59</b>	<b>\$ 78,527.19</b>	<b>9.5%</b>	<b>6,813</b>
55										
56		<b>GRAND TOTAL - WATER</b>	<b>\$ 939,020.92</b>	<b>\$ 1,032,653.64</b>	<b>\$ 1,198,081.22</b>	<b>\$ 1,334,453.09</b>	<b>\$ 1,334,453.09</b>	<b>\$ 1,342,316.02</b>	<b>0.6%</b>	<b>7,863</b>
57										
58		Reserve for Anticipated capital Outlays	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	0.0%	-
59		Reserve for CWS capital Charge	\$ 74,000.00	\$ 74,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	0.0%	-



WATER REVENUE  
DRAFT  
BUDGET FY24

3												
4	ACCT.#	DESCRIPTION	FY20	ACTUAL	FY21	ACTUAL	FY22	ACTUAL	FY23 PROJECTED ACTUAL	FY23 BUDGETED	FY24 PROPOSED REVENUES	(+/-) % to BUDGET
5	123-0005	Water Bond Transfer	\$	-	\$	-	\$	-	\$	-	\$	-
6	123-1000	Transfer From CIP Fund	\$	-	\$	-	\$	-	\$	46,000.00	\$	46,000.00
7	123.2000	Transfer fr. Depreciation Fd.	\$	-	\$	-	\$	-	\$	-	\$	-
8	123.3300	Interest earned	\$	15,402.22	\$	9,737.53	\$	2,219.61	\$	25,838.79	\$	2,060.00
9	123.4110	Water Sales	\$	1,137,303.84	\$	1,183,271.82	\$	1,178,021.67	\$	1,220,629.78	\$	1,193,193.09
10	123.4111	Penalties	\$	2,934.32	\$	4,155.00	\$	3,460.00	\$	3,146.43	\$	5,500.00
11	123.4112	Administrative Account Fees	\$	6,465.00	\$	8,695.00	\$	6,775.00	\$	3,963.57	\$	8,240.00
13	123.4114	Hydrant meter permits	\$	1,477.53	\$	-	\$	500.00	\$	-	\$	200.00
14	123.4300	Meter connect & renew	\$	46,175.00	\$	52,960.00	\$	73,061.55	\$	50,163.00	\$	7,210.00
15	123.4400	Meter Repairs	\$	750.00	\$	75.00	\$	125.00	\$	-	\$	500.00
16	123.4500	Service Calls	\$	1,200.00	\$	1,865.00	\$	1,710.00	\$	1,782.86	\$	500.00
17	123.4600	Inspection Fees	\$	3,000.00	\$	3,000.00	\$	2,360.00	\$	1,922.86	\$	250.00
18	123.4610	Backflow Testing	\$	2,580.00	\$	2,100.00	\$	2,580.00	\$	2,700.00	\$	700.00
19	124.4611	Unmetered Fire Line Fees	\$	-	\$	-	\$	-	\$	-	\$	-
21	124.4612	Repairs Caused by Others	\$	-	\$	-	\$	-	\$	-	\$	-
22	123.4900	Miscellaneous	\$	100.00	\$	50.00	\$	424.75	\$	-	\$	100.00
23	123.9000	Transfer fr. Spec. Rev.	\$	-	\$	-	\$	-	\$	-	\$	-
24	123.9100	Transfer fr. Sewer Fd.	\$	-	\$	-	\$	-	\$	-	\$	-
25	123.9400	Transfer fr. Gen. Fd.	\$	-	\$	-	\$	-	\$	-	\$	-
26	123.9900	Advalorem Tax	\$	-	\$	-	\$	-	\$	-	\$	-
27		<b>TOTAL</b>	\$	1,217,387.91	\$	1,265,909.35	\$	1,271,237.58	\$	1,356,147.28	\$	1,264,453.09
26											\$	1,342,316.02
												-6.8%



**SEWER EXPENDITURES  
DRAFT  
BUDGET FY24**

1	SEWER 114	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY23 PROPOSED	FY24 PROPOSED	BUDGET	BUDGET	DESCRIPTION
3	114.0100	\$ 202,919.07	\$ 267,466.69	\$ 280,941.08	\$ 284,266.97	\$ 333,516.41	\$ 357,393.26	\$ 23,878	7.2%	Salaries
4	114.0200	\$ 14,566.96	\$ 18,938.43	\$ 20,076.20	\$ 20,566.34	\$ 25,513.93	\$ 27,340.58	\$ 1,827	7.2%	Social Security
5	114.0210	\$ 25,284.91	\$ 36,929.83	\$ 41,334.29	\$ 37,385.64	\$ 54,996.96	\$ 53,676.44	\$ (1,321)	-2.4%	Health Insurance
6	114.0220	\$ 28,858.04	\$ 39,624.73	\$ 46,491.96	\$ 47,991.77	\$ 58,565.31	\$ 66,332.19	\$ 7,767	13.3%	Retirement
7	114.0300	\$ 4,782.07	\$ 4,675.99	\$ 6,853.34	\$ 6,861.53	\$ 7,000.00	\$ 7,000.00	\$ 0.0%	0.0%	Gas & Oil Vehicles
8	114.0310	\$ -	\$ -	\$ 9,075.27	\$ 5,029.25	\$ 3,990.00	\$ 3,990.00	\$ 0.0%	0.0%	Diesel-Fuel
9	114.0320	\$ 9,272.21	\$ 162.05	\$ 11,717.33	\$ 20,021.07	\$ 7,000.00	\$ 7,000.00	\$ 0.0%	0.0%	Diesel Equip Maint & Repairs
10	114.0400	\$ 5,698.87	\$ 366.34	\$ 2,967.28	\$ 1,839.46	\$ 5,000.00	\$ 5,000.00	\$ 0.0%	0.0%	Maint & Repairs Vehicles
11	114.0600	\$ 11,834.38	\$ 11,630.45	\$ 15,296.01	\$ 9,469.63	\$ 11,025.00	\$ 11,025.00	\$ 0.0%	0.0%	Supplies & Materials
12	114.0610	\$ 7,376.14	\$ 880.28	\$ 1,978.08	\$ 2,392.31	\$ 2,215.00	\$ 2,215.00	\$ 0.0%	0.0%	Tools
13	114.0620	\$ 11,289.01	\$ 6,943.48	\$ 9,326.09	\$ 10,681.74	\$ 9,409.00	\$ 9,870.00	\$ 461	4.9%	Office Supplies
14	114.0630	\$ 6,189.30	\$ 5,766.65	\$ 9,203.43	\$ 7,513.84	\$ 8,032.50	\$ 8,150.00	\$ 118	1.5%	Lab Supplies
15	114.0700	\$ 5,855.48	\$ 8,179.29	\$ 6,225.50	\$ 6,563.36	\$ 6,238.00	\$ 6,238.00	\$ 0.0%	0.0%	Telephone
16	114.0900	\$ 45,711.16	\$ 46,159.29	\$ 73,874.36	\$ 64,330.24	\$ 62,727.00	\$ 62,727.00	\$ 0.0%	0.0%	Power & Electricity
17	114.1000	\$ 28,426.09	\$ 33,087.23	\$ 36,676.99	\$ 52,482.72	\$ 27,000.00	\$ 30,000.00	\$ 3,000	11.1%	Insurance
18	114.1100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	Equipment Repairs
19	114.1200	\$ 74,715.95	\$ 30,774.33	\$ 16,887.48	\$ 31,865.84	\$ 77,250.00	\$ 77,250.00	\$ 0.0%	0.0%	System Repairs&Main
20	114.1201	\$ 71,075.57	\$ 56,385.74	\$ 22,426.24	\$ 13,924.20	\$ 42,000.00	\$ 25,000.00	\$ (17,000)	-40.5%	Sludge Disposal
21	114.1202	\$ 1,207.35	\$ 3,859.77	\$ 8,085.43	\$ 5,493.48	\$ 1,627.50	\$ 1,627.50	\$ 0.0%	0.0%	Grd Disposal
22	114.1203	\$ 1,148.66	\$ 543.16	\$ 225.26	\$ 1,478.57	\$ 2,200.00	\$ 2,200.00	\$ 0.0%	0.0%	Uniforms and Clothing
23	114.1210	\$ 25,210.30	\$ 11,210.36	\$ 32,487.09	\$ 2,330.51	\$ 100,000.00	\$ 100,000.00	\$ 0.0%	0.0%	Capital Improvements
24	114.1211	\$ 761.06	\$ 251.00	\$ -	\$ 450.64	\$ 1,200.00	\$ 1,200.00	\$ 0.0%	0.0%	Admin. Bld. Expenses
25	114.1220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	Depreciation
26	114.1230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	Collection System I&I Monitoring
27	114.1300	\$ 2,105.00	\$ 5,040.15	\$ 3,043.05	\$ 4,094.94	\$ 8,100.00	\$ 8,100.00	\$ 0.0%	0.0%	Dues & Certifications
28	114.1400	\$ 4,940.22	\$ 2,436.84	\$ 1,054.21	\$ 4,599.89	\$ 6,000.00	\$ 6,000.00	\$ 0.0%	0.0%	Training & Seminars
29	114.1900	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 0.0%	0.0%	Prof. Ser. - Audit
30	114.2000	\$ 42,305.50	\$ 1,470.00	\$ 4,200.00	\$ 8,437.50	\$ 5,000.00	\$ 5,000.00	\$ 0.0%	0.0%	Prof. Ser. - Eng.
31	114.3000	\$ 303,201.36	\$ 394,417.14	\$ 170,653.46	\$ 52,941.22	\$ 1,124.82	\$ 1,124.82	\$ 9,000	0.0%	Miscellaneous
32	114.3100	\$ 102.83	\$ 2,500.00	\$ -	\$ -	\$ 46,000.00	\$ 55,000.00	\$ 19,6%	19.6%	Prop. & Equipment
33	114.3110	\$ 77,424.00	\$ 33,534.55	\$ 29,369.00	\$ -	\$ -	\$ -	\$ -	0.0%	Prop & Equip <\$5,000
34	114.3500	\$ 2,639,553.02	\$ 9,244,123.56	\$ 1,946,050.82	\$ 88,408.89	\$ 87,000.00	\$ 87,000.00	\$ 0.0%	0.0%	Admin. of Sewer bond
35	114.3510	\$ 358,482.35	\$ 674,678.68	\$ 275,218.40	\$ 101,672.16	\$ 115,475.00	\$ 115,475.00	\$ 0.0%	0.0%	Equipment/Vehicle Capital Reserves
36	114.3600	\$ 2,600.00	\$ 3,534.00	\$ -	\$ 12,402.94	\$ 12,500.00	\$ 12,500.00	\$ 0.0%	0.0%	Wastewater analysis
37	114.3700	\$ -	\$ 2,534.58	\$ 2,709.09	\$ 58,868.88	\$ 30,600.00	\$ 47,600.00	\$ 17,000	55.6%	Chemicals (cl2,so2)
38	114.8900	\$ 88,257.96	\$ 86,954.28	\$ 88,258.04	\$ -	\$ -	\$ -	\$ -	0.0%	Bad Debt Expense
39		\$ 101,672.15	\$ 101,672.15	\$ 101,672.16	\$ -	\$ -	\$ -	\$ -	0.0%	
41	<b>SUBTOTAL - SEWER</b>	\$ 4,218,603.82	\$ 11,152,058.87	\$ 3,289,704.78	\$ 1,081,265.53	\$ 1,275,305.42	\$ 1,320,034.80	\$ 44,729	3.5%	
42										
43	<b>ADMINISTRATIVE</b>									
44	<b>ACCT #</b>									
45	119.0100	\$ 49,183.58	\$ 50,463.86	\$ 41,262.77	\$ 51,907.06	\$ 53,225.28	\$ 56,684.92	\$ 3,460	6.5%	Admin. Salaries
46	119.0200	\$ 3,618.00	\$ 3,690.95	\$ 3,033.41	\$ 3,838.00	\$ 4,071.73	\$ 4,336.40	\$ 265	6.5%	Social Security
47	119.0210	\$ 4,138.33	\$ 5,024.61	\$ 4,187.72	\$ 5,337.03	\$ 5,071.21	\$ 6,985.15	\$ 1,914	37.7%	Hospital Insurance
48	119.0220	\$ 7,579.34	\$ 8,326.80	\$ 6,787.77	\$ 9,110.10	\$ 9,346.36	\$ 10,520.72	\$ 1,174	12.6%	Retirement
50										Admin-Office Supplies
51										Bond Interest expense
52										Transfer to Gen. Fund
53										Transfer to Water Fund
54										Transfer to Special Rev
55	<b>TOTAL ADMINISTRATIVE</b>	\$ 64,519.25	\$ 67,506.22	\$ 55,271.67	\$ 70,192.18	\$ 71,714.59	\$ 78,527.19	\$ 6,813	9.5%	
56										
57	<b>GRAND TOTAL - SEWER</b>	\$ 4,283,123.07	\$ 11,219,565.09	\$ 3,344,976.45	\$ 1,151,457.71	\$ 1,347,020.00	\$ 1,398,561.99	\$ 51,542	3.8%	
58										
59										Reserve for Anticipated capital Outlays

SEWER REVENUE  
DRAFT  
BUDGET FY24

3										
4	ACCT.#	DESCRIPTION	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 PROJECTED ACTUAL	FY23 BUDGETED	FY24 PROPOSED REVENUES	(+/-) % to BUDGET	
5	113-0005	Sewer Bond Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	113-1000	Transfer From CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	113-2000	Transfer fr. Depreciation Fd.	\$ -	\$ -	\$ -	\$ 46,000.00	\$ 46,000.00	\$ 55,000.00		
8	113-3300	Intrest earned	\$ 7,936.73	\$ 4,594.11	\$ 1,415.02	\$ 16,333.64	\$ 1,000.00	\$ 1,000.00	0.0%	
9	113-4110	Sewer Service Charges	\$ 1,233,231.70	\$ 1,225,000.03	\$ 1,204,610.72	\$ 1,272,998.20	\$ 1,292,020.00	\$ 1,334,561.99	3.3%	
10	113-4111	Penalties	\$ 2,934.32	\$ 4,155.00	\$ 3,460.00	\$ 3,146.43	\$ 5,500.00	\$ 5,500.00	0.0%	
11	113-4112	Administrative Account Fees	\$ 350.00	\$ 400.00	\$ 400.00	\$ 492.86	\$ 1,300.00	\$ 1,300.00	0.0%	
12	113-4300	Tie-in fees & Installations	\$ 3,550.00	\$ 700.00	\$ 41,880.63	\$ 4,400.00	\$ -	\$ -		
13	113-4500	Service Calls	\$ -	\$ 40.00	\$ -	\$ -	\$ 500.00	\$ 500.00	0.0%	
14	113-4600	Inspection Fees	\$ 2,600.00	\$ 4,200.00	\$ 2,880.00	\$ 4,192.86	\$ 1,500.00	\$ 1,500.00	0.0%	
15	113-4610	Repairs Caused by Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	113.4800	Federal Grant Revenue	\$ -	\$ -	\$ -	\$ 324.75	\$ 200.00	\$ 200.00	0.0%	
16	113-4900	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17	113-9100	Transfer fr. Water Fd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18	113-9200	Transfer fr. Gen. Fd.	\$ 115,697.16	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
19	113-9300	Transfer fr. Spec. Rev.	\$ 4,156,993.08	\$ 13,135,842.41	\$ 3,951,906.72	\$ 532,028.00	\$ -	\$ -		
20	113-9900	Advalorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	123.9901	Proceeds-Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
21		SRF Bond Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22		<b>TOTAL</b>	\$ 5,523,292.99	\$ 14,374,931.55	\$ 5,206,553.09	\$ 1,348,020.00	\$ 1,348,020.00	\$ 1,399,561.99	3.8%	
26										

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 PROJECTED ACTUAL	FY23 BUDGETED	FY24 PROPOSED BUDGET			FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL
	\$ 101,672.15	\$ 101,672.15	\$ 101,672.15	\$ 101,672.15	\$ 102,257.00	\$ -	4.1200	System Repairs&Main			
s	\$ 13,802.85	\$ 13,802.85	\$ 13,802.85	\$ 13,802.85	\$ 13,218.00	\$ 115,475.00					
								General System Repairs	\$ 74,115.00	\$ 30,774.33	\$ 16,887.
								TOTAL	\$ 74,115.00	\$ 30,774.33	\$ 16,887.
	This equipment to be paid from reserves						4.1210	capital Improvements Program			
						\$ 9,000.00		Building and Grounds Repairs			
	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -			Repairs to lift stations			
	\$ 26,000.00		\$ -	\$ -							
			\$ -	\$ 41,000.00	\$ 41,000.00						
k	\$ 19,000.00		\$ 21,500.00	\$ 21,500.00	\$ -						
			\$ 42,500.00	\$ 42,500.00	\$ -			I & I Monitoring			
						\$ 5,000.00		On Going Collection Sys Rehab and/or Replacements			
								Service Lateral Rehab & Replacement			
								Manhole Rehabilitation			
								TOTAL	\$ 25,210.00	\$ 11,210.00	\$ 32,487.
							4.1220	Deprecation Fund/Reserves			
								Reserve for Anticipated capital Outlays	\$ 112,000.00	\$ 112,000.00	\$ 112,000.
				\$ 64,000.00	\$ 105,000.00	\$ 55,000.00		TOTAL	\$ 112,000.00	\$ 112,000.00	\$ 112,000.
				\$ 46,000.00	\$ 105,000.00	\$ 55,000.00	4.2000	Professional Services - Engineering			
				\$ -				Rate Study			
				\$ -				NPDES Renewal			
s				\$ 115,475.00	\$ 115,475.00	\$ 115,475.00		WWTF Design			
								WWTF FEMA			
								GIS Mapping			
								Sewer Pump Station Design			
								Miscellaneous Engineering		\$ 1,470.00	\$ 4,200.
								TOTAL	\$ 42,305.00	\$ 1,470.00	\$ 4,200.
								Reserve Offsets			
								Totals	\$ 253,630.00		