

FY 2024-25 Adopted Budget

Finance, Fleet & Materials

Joe Lillio - Chief Financial Officer

Account.Sub Account	FY 24-25 Budget / Adopted Budget	Electric Allocation	Water Allocation	FYTD 2023-24 Actuals	FY 2023-24 Adopted Budget	FY 2022-23 Actuals	FY 2022-23 Adopted Budget
60001.0000 Salaries & Wages	3,354,023			2,686,320	3,002,199	2,328,343	2,629,896
60006.0000 Overtime - Non-Safety	55,000			57,976	54,000	64,139	62,000
60012.0000 Fringe Benefits	656,272			426,358	632,787	410,609	537,728
60012.1006 Fringe Benefits:OPEB-PERS						(16,083)	
60012.1008 Fringe Benefits:Retiree Benefits	30,764			16,151	23,726	26,198	22,559
60012.1509 Fringe Benefits:Employer Paid PERS	322,322			261,255	293,615	188,628	219,333
60012.1528 Fringe Benefits:Workers Comp	124,820			75,158	81,990	123,483	123,483
60012.1529 Fringe Benefits:Contra Expense						(743,396)	
60012.1530 Fringe benefits:Pension (GASB 68)						609,988	
60012.1531 Fringe Benefits:PERS UAL	435,925			361,886	394,785	474,523	474,523
60015.0000 Wellness Program Reimbursement	1,200			450	1,200	1,125	675
60018.0000 Holding:Salaries	(79,979)				224,221		360,660
60020.0000 Projects Salaries				(91,098)		(79,114)	
60021.0000 Projects Salaries Overhead				(128,128)		(111,382)	
60023.0000 Uniform and Tool Allowance	4,000			3,577	4,000	3,486	6,000
60027.0000 Payroll Taxes Non-Safety	48,633			39,998	43,532	32,092	38,133
60031.0000 Payroll Adjustments				78,465		7,534	
Subtotal: Labor & Related Expense	\$4,952,980			\$3,788,368	\$4,756,054	\$3,320,173	\$4,474,992
62000.0000 Utilities	97,227			91,947	92,300	91,477	88,900
62000.1001 Utilities:Cell Phone	7,000			3,531	8,454	5,208	5,900
62085.0000 Other Professional Services	228,500			62,744	218,900	225,425	317,710
62160.0000 Hazardous Materials Collection	6,000			8,795	6,000	4,274	6,000
62170.0000 Private Contractual Services	83,500			12,192	128,500	87,837	86,000
62220.0000 Insurance	2,521,227			2,604,300	2,841,055	1,599,654	1,599,654
62225.0000 Custodial Services	5,000			3,657	5,000	2,744	5,500
62235.0000 Services of Other Dept - Indirect	7,015,520			6,691,618	6,986,936	6,445,104	6,445,104
62240.0000 Services of Other Dept - Direct	397,320			20,318	23,695	(21,991)	15,310
62300.0000 Special Dept Supplies	46,939			35,195	46,300	24,071	54,300
62310.0000 Office Supplies, Postage & Printing	10,000			6,880	10,000	6,655	18,000
62316.0000 Software & Hardware	238,445			175,654	202,770	77,284	324,923
62400.0000 Telephone Supplies Handling	100				100		100
62405.0000 Uniforms & Tools	6,781			11,171	6,700	3,173	6,700
62420.0000 Books & Periodicals	1,000				1,000		500
62430.0000 Auto Equipment Maint & Repair	220,500			198,446	210,000	153,801	210,000
62435.0000 General Equipment Maint & Repair	26,000			18,400	26,000	495	35,000
62440.0000 Office Equip Maint & Repair	2,000			49	2,000	220	14,000
62450.0000 Building Grounds Maint & Repair	9,500			261	9,500		13,500
62455.0000 Equipment Rental	23,000				23,000		23,000

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62485.0000 Fund 535 Communications Rental Rate	21,102			19,344	21,102	22,066	22,066
62700.0000 Memberships & Dues	2,250			5,907	2,250	2,205	2,750
62710.0000 Travel				473		773	
62755.0000 Training	44,582			25,041	72,155	8,744	46,015
62765.0000 Educational Reimb:Citywide				190			
62780.0000 Fuel - Oil	257,250			205,394	245,000	182,156	180,000
62820.0000 Bond Interest & Redemption	9,159,780			7,745,915	9,295,098	4,877,928	4,866,098
62825.0000 Bond Issuance Costs				(484,513)		666,560	15,449
62830.0000 Bank Service Charges	2,500			544	2,500	327	10,000
62840.0000 Small Tools	15,000			18,633	15,000	6,737	15,000
62850.0000 Other Bond Expenses	3,000			3,309	3,000	10,258	3,000
62895.0000 Miscellaneous Expenses							5,000
63165.0000 Maintenance of Electric Equipment						176	
63220.1000 Disposal:Scrapped Inventory						(17,001)	
85101.0537 Transfers to Fund 537	25,000			316,250	539,000	349,899	405,999
Subtotal: All Other Except Depreciation & Allocations	\$20,476,023			\$17,801,646	\$21,043,315	\$14,816,258	\$14,841,477
63005.0000 Depreciation-Buildings	195,151			177,812	195,151	196,199	201,114
63015.0000 Depreciation-Machinery & Equipment	224,847			53,012	164,397	97,036	84,141
Subtotal: Depreciation Expense	\$419,998			\$230,824	\$359,548	\$293,235	\$285,255
63131.0000 Overhead Recovery	(38,436)			(58,528)	(63,849)	(38,792)	(38,792)
63131.1000 Overhead Recovery:Fleet Allocation	(1,421,332)			(1,244,577)	(1,371,258)	(1,305,888)	(1,350,064)
63131.1001 Overhead Recovery:Fleet Usage	(870,079)			(20,066)	(700,074)	(71,237)	(687,951)
63131.1002 Overhead Recovery:Warehouse Alloc	(1,161,456)			(545,001)	(1,067,263)	(853,902)	(1,123,445)
63131.1005 Overhead Recovery:Shared Support		(668,469)	668,469	(280,543)	(782,052)	(293,359)	(609,492)
63131.1006 Overhead Recovery:2nd Shared Suppt				(8,595)		(22,923)	
63310.0000 Inventory Overhead	7,294			9,468	27,207	38,466	41,272
Subtotal: Allocation Expense	\$(3,484,009)	\$(668,469)	\$668,469	\$(2,147,841)	\$(3,957,290)	\$(2,547,635)	\$(3,768,471)
Total O&M Expenses	\$22,364,992	\$(668,469)	\$668,469	\$19,672,997	\$22,201,627	\$15,882,032	\$15,833,253
60012.1532 Fringe Benefits:PERS UAL One-Time	149,480	(18,685)	18,685	74,740	74,740	199,334	199,334
Subtotal: UAL One-Time Expense	\$149,480	\$(18,685)	\$18,685	\$74,740	\$74,740	\$199,334	\$199,334
Total O&M and UAL One-Time	\$22,514,472	\$(687,154)	\$687,154	\$19,747,737	\$22,276,368	\$16,081,366	\$16,032,587