

FY2023-24 & 2024-25 Proposed Budget

Water Division - Richard Wilson, Assistant General Manager

	Actuals FY 2021-22	Approved Budget FY 2021-22	FYE Actuals to Budget in %	FYTD Actuals FY 2022-23	Approved Budget FY 2022-23	FYTD Actuals to Budget in %	Proposed Budget FY 2023-24	Variance to Prior Year Budget	Variance to Prior Year Budget in %	Proposed Budget FY 2024-25	Variance to Prior Year Budget	Variance to Prior Year Budget in %
SALARIES AND BENEFITS												
60001.0000 Salaries & Wages	5,575,304	5,734,733	97.2%	3,704,857	6,070,227	61.0%	6,042,343	27,883	0.5%	6,584,775	(542,432)	(9.0)%
60006.0000 Overtime - Non-Safety	404,777	276,500	146.4%	294,394	256,500	114.8%	356,500	(100,000)	(39.0)%	356,500	0	0.0%
60012.0000 Fringe Benefits	787,462	1,004,139	78.4%	623,527	1,065,173	58.5%	1,131,387	(66,213)	(6.2)%	1,205,483	(74,095)	(6.5)%
60012.1006 Fringe Benefits:OPEB-PERS	(26,750)	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
60012.1008 Fringe Benefits:Retiree Benefits	1,265	43,931	2.9%	23,154	44,214	52.4%	47,323	(3,111)	(7.0)%	47,323	0	0.0%
60012.1509 Fringe Benefits:Employer Paid PERS	515,530	573,958	89.8%	315,676	506,257	62.4%	590,942	(84,685)	(16.7)%	629,407	(38,465)	(6.5)%
60012.1528 Fringe Benefits:Workers Comp	323,249	323,249	100.0%	141,988	189,318	75.0%	234,046	(44,727)	(23.6)%	249,822	(15,776)	(6.7)%
60012.1529 Fringe Benefits:Contra Expense	(1,688,979)	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
60012.1530 Fringe benefits:Pension (GASB 68)	(166,026)	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
60012.1531 Fringe Benefits:PERS UAL	1,026,102	1,026,102	100.0%	739,909	1,109,865	66.7%	1,041,218	68,647	6.2%	1,072,455	(31,237)	(3.0)%
60012.1532 Fringe Benefits:PERS UAL One-Time	439,901	439,901	100.0%	440,000	440,000	100.0%	165,000	275,000	62.5%	165,000	0	0.0%
60013.0000 Fringe Benefits:Overtime Meals	0	812	0.0%	0	812	0.0%	130	682	84.0%	0	130	100.0%
60015.0000 Wellness Program Reimbursement	4,276	500	855.2%	2,160	500	432.0%	3,500	(3,000)	(600.0)%	3,515	(15)	(0.4)%
60018.0000 Holding:Salaries	0	72,375	0.0%	0	554,061	0.0%	370,952	183,109	33.0%	0	370,952	100.0%
60020.0000 Projects Salaries	109,999	201,399	54.6%	128,974	133,515	96.6%	352,820	(219,305)	(164.3)%	363,416	(10,596)	(3.0)%
60020.0002 Projects Salaries:Credit	0	0	0.0%	0	0	0.0%	(995,450)	995,450	0.0%	(1,069,219)	73,769	(7.4)%
60020.0003 Project Salaries:Hyperion O&M	0	0	0.0%	0	0	0.0%	(128,038)	128,038	0.0%	(131,887)	3,849	(3.0)%
60020.1000 Projects Salaries:Capitalized	(922,804)	(1,258,004)	73.4%	(455,627)	(1,225,159)	37.2%	0	(1,225,159)	100.0%	0	0	0.0%
60021.0000 Projects Salaries Overhead	190,705	283,933	67.2%	192,007	189,007	101.6%	457,668	(268,661)	(142.1)%	484,415	(26,748)	(5.8)%
60021.0002 Projects Salaries:Credit	0	0	0.0%	0	0	0.0%	(1,094,995)	1,094,995	0.0%	(1,208,217)	113,222	(10.3)%
60021.0003 Project Salaries Overhead:Hyperion O&M	0	0	0.0%	0	0	0.0%	(140,842)	140,842	0.0%	(149,032)	8,191	(5.8)%
60021.1000 Projects Salaries Overhead:Capitalized	(1,016,820)	(1,383,805)	73.5%	(501,158)	(1,347,675)	37.2%	0	(1,347,675)	100.0%	0	0	0.0%
60023.0000 Uniform and Tool Allowance	728	1,240	58.7%	405	2,440	16.6%	1,240	1,200	49.2%	1,240	0	0.0%
60027.0000 Payroll Taxes Non-Safety	86,738	83,153	104.3%	56,990	88,018	64.7%	87,614	405	0.5%	93,316	(5,702)	(6.5)%
60031.0000 Payroll Adjustments	48,674	0	0.0%	10,917	0	0.0%	0	0	0.0%	0	0	0.0%
Sub-Total	\$5,693,331	\$7,424,116	76.7%	\$5,718,173	\$8,077,073	70.8%	\$8,523,358	(446,285)	(5.5)%	\$8,698,312	(174,953)	(2.1)%
MATERIALS, SUPPLIES AND SERVICES												
62000.0000 Utilities	66,321	39,150	169.4%	32,109	43,150	74.4%	62,500	(19,350)	(44.8)%	65,050	(2,550)	(4.1)%
62000.1001 Utilities:Cell Phone	0	11,620	0.0%	16,345	11,620	140.7%	20,199	(8,579)	(73.8)%	20,771	(572)	(2.8)%
62005.0000 Electricity for Water Pumping:	1,205,482	1,263,783	95.4%	895,621	1,255,700	71.3%	1,617,788	(362,088)	(28.8)%	1,749,545	(131,757)	(8.1)%
62085.0000 Other Professional Services	421,616	829,502	50.8%	289,524	859,502	33.7%	789,200	70,302	8.2%	706,939	82,261	10.4%
62170.0000 Private Contractual Services	131,059	363,500	36.1%	4,396	45,500	9.7%	249,263	(203,763)	(447.8)%	250,606	(1,343)	(0.5)%
62180.0000 Landscape Contractual Services	119,872	125,000	95.9%	66,099	125,000	52.9%	137,500	(12,500)	(10.0)%	137,500	0	0.0%
62220.0000 Insurance	172,499	172,499	100.0%	187,135	249,513	75.0%	651,417	(401,904)	(161.1)%	670,960	(19,543)	(3.0)%
62225.0000 Custodial Services	5,598	250	2,239.2%	3,423	250	1,369.2%	850	(600)	(240.0)%	869	(19)	(2.2)%
62235.0000 Services of Other Dept - Indirect	1,717,186	1,717,186	100.0%	1,154,398	1,769,714	65.2%	1,645,547	124,167	7.0%	1,694,913	(49,366)	(3.0)%
62240.0000 Services of Other Dept - Direct	2,910	4,913	59.2%	3,201	4,801	66.7%	2,715	2,086	43.4%	2,796	(81)	(3.0)%
62261.0000 Other Grant Expenses	328,935	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
62300.0000 Special Dept Supplies	177,611	280,000	63.4%	190,216	280,000	67.9%	312,503	(32,503)	(11.6)%	315,992	(3,489)	(1.1)%

	Actuals	Approved Budget	FYE Actuals to	FYTD Actuals	Approved Budget	FYTD Actuals to	Proposed Budget	Variance to Prior	Variance to Prior	Proposed Budget	Variance to Prior	Variance to Prior
	FY 2021-22	FY 2021-22	Budget in %	FY 2022-23	FY 2022-23	Budget in %	FY 2023-24	Year	Year	FY 2024-25	Year	Year
								Budget	Budget in %		Budget	Budget in %
62310.0000 Office Supplies, Postage & Printing	5,652	21,450	26.3%	4,422	21,450	20.6%	6,860	14,590	68.0%	7,025	(165)	(2.4)%
62316.0000 Software & Hardware	59,693	124,150	48.1%	51,547	136,400	37.8%	148,746	(12,346)	(9.1)%	152,526	(3,780)	(2.5)%
62360.0000 Non-Vehicle Equip Maint & Repair	14,320	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
62380.0000 Chemicals	153,049	120,106	127.4%	121,077	177,148	68.3%	326,205	(149,057)	(84.1)%	418,931	(92,726)	(28.4)%
62405.0000 Uniforms & Tools	18,201	20,200	90.1%	1,506	19,000	7.9%	21,528	(2,528)	(13.3)%	21,942	(414)	(1.9)%
62415.0000 Uncollectible Receivables	211,283	100,000	211.3%	0	64,000	0.0%	64,000	0	0.0%	64,000	0	0.0%
62420.0000 Books & Periodicals	1,433	500	286.6%	575	1,000	57.5%	2,500	(1,500)	(150.0)%	2,500	0	0.0%
62430.0000 Auto Equipment Maint & Repair	81,301	2,500	3,252.0%	50,352	2,500	2,014.1%	30,000	(27,500)	(1,100.0)%	30,000	0	0.0%
62435.0000 General Equipment Maint & Repair	202,163	77,000	262.5%	53,440	77,000	69.4%	82,769	(5,769)	(7.5)%	84,952	(2,183)	(2.6)%
62440.0000 Office Equip Maint & Repair	8,415	13,000	64.7%	0	13,000	0.0%	5,500	7,500	57.7%	5,530	(30)	(0.5)%
62445.0000 Street & Pavement Repair	120,402	95,000	126.7%	33,443	97,000	34.5%	132,015	(35,015)	(36.1)%	135,675	(3,660)	(2.8)%
62450.0000 Building Grounds Maint & Repair	10,005	12,000	83.4%	7,206	12,000	60.1%	12,000	0	0.0%	12,000	0	0.0%
62455.0000 Equipment Rental	229,548	233,048	98.5%	153,032	233,048	65.7%	230,048	3,000	1.3%	37,972	192,076	83.5%
62485.0000 Fund 535 Communications Rental Rate	66,111	66,111	100.0%	39,284	67,343	58.3%	63,327	4,015	6.0%	65,228	(1,900)	(3.0)%
62700.0000 Memberships & Dues	53,315	75,550	70.6%	51,270	76,550	67.0%	70,500	6,050	7.9%	72,500	(2,000)	(2.8)%
62710.0000 Travel	8,471	15,300	55.4%	1,918	10,667	18.0%	35,467	(24,800)	(232.5)%	36,266	(799)	(2.3)%
62735.0000 Emission Credits	103,524	107,000	96.8%	42,950	108,000	39.8%	112,772	(4,772)	(4.4)%	120,645	(7,873)	(7.0)%
62755.0000 Training	(61,030)	72,950	(83.7)%	109,573	62,450	175.5%	68,993	(6,543)	(10.5)%	69,793	(800)	(1.2)%
62765.0000 Educational Reimb:Citywide	0	500	0.0%	0	500	0.0%	500	0	0.0%	500	0	0.0%
62775.0000 Purchase Water	11,334,215	11,999,009	94.5%	6,701,113	11,648,850	57.5%	13,891,178	(2,242,328)	(19.2)%	13,970,276	(79,098)	(0.6)%
62780.0000 Fuel - Oil	67,407	0	0.0%	53,855	0	0.0%	70,000	(70,000)	0.0%	75,000	(5,000)	(7.1)%
62811.0000 Interest Expense	69,018	535,477	12.9%	0	190,000	0.0%	0	190,000	100.0%	0	0	0.0%
62820.0000 Bond Interest & Redemption	2,266,936	1,961,000	115.6%	1,509,298	2,397,368	63.0%	2,844,228	(446,860)	(18.6)%	2,749,238	94,991	3.3%
62825.0000 Bond Issuance Costs	311,455	(10,943)	(2,846.2)%	15,581	183,128	8.5%	0	183,128	100.0%	0	0	0.0%
62840.0000 Small Tools	22,257	30,500	73.0%	17,804	30,500	58.4%	30,500	0	0.0%	31,265	(765)	(2.5)%
62850.0000 Other Bond Expenses	66,874	5,000	1,337.5%	9,173	5,000	183.5%	8,000	(3,000)	(60.0)%	8,000	0	0.0%
62895.0000 Miscellaneous Expenses	4,451	24,000	18.5%	14,541	27,000	53.9%	20,500	6,500	24.1%	20,500	0	0.0%
63005.0000 Depreciation-Buildings	3,646,520	4,077,091	89.4%	2,286,877	3,960,018	57.7%	4,039,245	(79,227)	(2.0)%	4,028,746	10,499	0.3%
63015.0000 Depreciation-Machinery & Equipment	469,980	381,096	123.3%	275,148	470,617	58.5%	518,675	(48,058)	(10.2)%	602,983	(84,308)	(16.3)%
63025.0000 Depreciation-Other Utility Assets	2,147	12,888	16.7%	0	12,888	0.0%	12,888	0	0.0%	0	12,888	100.0%
63045.0000 Depreciation-Other Non-Utility	128	768	16.7%	0	768	0.0%	768	0	0.0%	0	768	100.0%
63050.0000 Non-Capitalized Assets	2,012	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
63131.1000 Overhead Recovery:Fleet Allocation	242,147	309,975	78.1%	184,446	276,668	66.7%	279,710	(3,043)	(1.1)%	285,225	(5,515)	(2.0)%
63131.1001 Overhead Recovery:Fleet Usage	(22,416)	(10,445)	214.6%	(9,698)	(10,496)	92.4%	(19,556)	9,061	(86.3)%	(19,948)	391	(2.0)%
63131.1004 Overhead Recovery:Safety Allocation	142,295	199,010	71.5%	88,572	219,951	40.3%	227,065	(7,114)	(3.2)%	225,208	1,858	0.8%
63131.1005 Overhead Recovery:Shared Support	1,967,100	2,848,351	69.1%	1,450,142	4,150,579	34.9%	4,628,116	(477,537)	(11.5)%	4,856,966	(228,850)	(4.9)%
63131.1006 Overhead Recovery:2nd Shared Suppt	90,175	0	0.0%	90,175	0	0.0%	0	0	0.0%	0	0	0.0%
63160.0000 Electric Stations	11,523	0	0.0%	2,552	0	0.0%	0	0	0.0%	0	0	0.0%
63290.0000 Water Testing	1,235	2,000	61.8%	0	2,000	0.0%	2,000	0	0.0%	2,000	0	0.0%
63295.0000 Other Water Expense	0	18,500	0.0%	83,960	153,500	54.7%	9,500	144,000	93.8%	9,500	0	0.0%
63310.0000 Inventory Overhead	28,999	49,530	58.5%	26,179	62,285	42.0%	51,061	11,224	18.0%	51,881	(820)	(1.6)%
Sub-Total	\$26,359,403	\$28,396,575	92.8%	\$16,363,780	\$29,604,430	55.3%	\$33,517,090	\$(3,912,661)	(13.2)%	\$33,850,766	\$(333,674)	(1.0)%
GRAND TOTAL	\$32,052,734	\$35,820,691	89.5%	\$22,081,953	\$37,681,503	58.6%	\$42,040,448	(4,358,946)	(11.6)%	\$42,549,078	(508,627)	(1.2)%