



**LAKE STEVENS
SEWER DISTRICT**
Serving You Since 1957

2023

DRAFT

Operating Revenue & Expenses,
Debt, and Capital
Mid-Year Budgetary Guidelines

CONTENTS

BUDGETARY SCHEDULES:	<u>Page</u>
Schedule 1 Cash Flows	1
Schedule 2 Projected Operating Revenues	2
Schedule 3 Current Year Debt Payments	3
Schedule 3b Five Year Debt Payments	4
Schedule 4 Maintenance & Operations	5 - 8
Schedule 5 Comprehensive Plan & Capital Projects	9

SCHEDULE 1

2023 BUDGET CASH FLOWS	2023 BOY Budget	Actual Through June 2023	2023 Mid-Year Budget	Source
OPERATING CASH FLOWS				
1. START OF YEAR OPERATING CASH	\$3,583,612	\$4,774,523	\$4,774,523	
2. (+) TOTAL OPERATING REVENUES	\$17,734,500	\$9,155,204	\$18,155,175	Schedule 2 Line 9
3. (+) INTEREST INCOME ON NON-CAPITAL INVESTMENTS ⁽¹⁾	\$34,080	222,219	\$ 278,722	
4. (+) ULID #13 ASSESSMENT REVENUE ⁽²⁾	\$0	\$1,508	\$1,508	
5. (-) TOTAL DISTRICT DEBT PAYMENTS	(\$6,934,888)	(\$3,640,908)	(\$6,934,888)	Schedule 3 Line 16
6. (+) RENTAL REVENUE (NET) ⁽³⁾	\$30,986	\$ 15,859.83	\$31,000	
7. (-) RATE REVENUE CONTRIBUTION TO CAPITAL	(\$1,581,818)	(\$1,590,009)	(\$1,609,091)	9% Schedule 2 Line 1
8. NET OPERATING CASH AVAILABLE FOR O&M EXPENSES	\$12,866,472	\$8,938,396	\$14,696,949	2% incr in 1/1/23
9. O&M EXPENSES	(\$9,380,055)	(\$4,069,394)	(\$9,174,605)	Schedule 4 Line 135
10. NET OPERATING REVENUE / END OF YEAR REVENUE	\$3,486,417	\$4,869,002	\$5,522,344	90-Days Operating Reserves Required
CAPITAL CASH FLOWS				
11. START OF YEAR CAPITAL CASH	(\$242,893)	\$18,363,105	\$18,363,105	
12. (+) PROJECTED CONNECTION CHARGES	\$1,350,000	\$320,686	\$1,350,000	Assumes 100 New GFC
13. (+) INTEREST INCOME ON CONNECTION FEES ⁽¹⁾	\$6,750	395,326	\$ 772,384	Interest on CF \$'s only
14. (+) BASIN CHARGES & FORFIETED REIMBURSABLES	\$25,000	\$24,504	\$25,000	
15. (+) NEW DEBT	\$0	\$0	\$0	
16. (+) RATE REVENUE CONTRIBUTION TO CAPITAL	\$1,581,818	\$1,590,009	\$1,609,091	
17. (-) TOTAL CAPITAL COSTS	(\$17,864,226)	(\$1,170,310)	(\$17,864,226)	Schedule 5 Line 28
18. END OF YEAR CAPITAL RESERVES	(\$15,143,551)	\$19,523,321	\$4,255,355	\$1.5M Capital Reserves Required
OTHER CASH				
19. RESTRICTED BY BOND/LOAN COVENANTS ⁽⁴⁾	\$3,200,898	\$3,200,898	\$3,200,898	

Notes

- (1) The District's weighted average return on funds in both the County and State pools is 3.818%
- (2) Revenue from ULID assessments are based on the calculated straight line amounts to be collected annually based on outstanding balances, interest rates, and remaining years.
- (3) Rental Revenue was included in Line 2 Total Operating Revenues in Beginning of Year Budget
- (4) The District refunded the 2010A Bonds, the 2019 Bonds do not have a reserve requirement leaving the SRF Reserve.

SCHEDULE 2

2023 PROJECTED OPERATING REVENUES	NO. OF CUSTOMERS (ERUS)	RATE	2023 BOY Budget	Actual		2023 Mid-Year Budget
				Through June 2023	Estimated to End of Year	
1. DISTRICT RATE REVENUE	15,212	\$99.00	\$ 17,400,000	\$ 8,873,373	\$ 17,746,745	\$ 17,700,000
2. PERMIT FEES	120	\$100-\$550	\$ 75,000	\$ 55,850	\$ 75,000	\$ 75,000
3. INTEREST CHARGES ON LATE SEWER FEES		PLR+4%	\$ 19,000	\$ 13,362	\$ 26,723	\$ 26,000
4. LATE FEES & PENALTIES		10%	\$ 200,000	\$ 131,611	\$ 263,223	\$ 260,000
5. PRETREATMENT (FOG) PROGRAM FEES	101	\$150, \$325, \$500	\$ 38,500	\$ 63,675	\$ 63,675	\$ 63,675
6. OTHER SEWER REVENUES			\$ 2,000	\$ 3,497	\$ 3,500	\$ 3,500
7. FIELD INSPECTION HOURS		\$100, \$150	\$ -	\$ 6,628	\$ 13,256	\$ 13,000
8. DIST ADMIN SAL - WEBCHECK			\$ -	\$ 7,208	\$ 14,416	\$ 14,000
9. TOTAL PROJECTED OPERATING REVENUE			\$ 17,734,500	\$ 9,155,204	\$ 18,206,538	\$ 18,155,175

SCHEDULE 3

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2022 Budget	2023 Budget
1. 2019 Refunding Bonds	\$ 2,039,050	\$ 2,042,050
2. 2008 City LTGO	\$ 135,200	\$ -
3. City 2002 Cap Imp PW02-691-029	\$ 86,120	\$ -
4. Lundeen PW02-691-030	\$ 218,015	\$ -
5. STP2 Design PW05-691-PRE-107	\$ 53,684	\$ 53,421
6. STP2 Design PW05-691-PRE-133	\$ 54,430	\$ 54,163
7. STP2 Design PW05-691-PRE-137	\$ 56,842	\$ 55,789
8. STP2 Design PR08-951-054	\$ 54,474	\$ 54,211
9. STP2 Const PW06-962-020	\$ 419,778	\$ 417,730
10. STP2 Const PW07-962-013	\$ 406,855	\$ 404,880
11. STP2 Const PC08-951-023	\$ 327,382	\$ 325,873
12. STP2 Const PC08-951-024	\$ 327,382	\$ 325,873
13. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628
14. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867
15. STP2 Const L150112	\$ 270,403	\$ 270,403
16. TOTAL DEBT OBLIGATIONS	\$ 7,380,109	\$ 6,934,888

SCHEDULE 3b
Five Year Debt Payments

DEBT PRINCIPAL AND INTEREST OBLIGATIONS	2024	2025	2026	2027	2028
1. 2019 Refunding Bonds	\$ 2,036,800	\$ 2,038,550	\$ 2,036,800	\$ 2,036,550	\$ 2,032,550
2. STP2 Design PW05-691-PRE-107	\$ 53,158	\$ 52,895	\$ -	\$ -	\$ -
3. STP2 Design PW05-691-PRE-133	\$ 53,896	\$ 53,629	\$ -	\$ -	\$ -
4. STP2 Design PW05-691-PRE-137	\$ 54,737	\$ 53,684	\$ -	\$ -	\$ -
5. STP2 Design PR08-951-054	\$ 53,947	\$ 53,684	\$ 53,421	\$ 53,158	\$ 52,895
6. STP2 Const PW06-962-020	\$ 415,683	\$ 413,635	\$ 411,587	\$ -	\$ -
7. STP2 Const PW07-962-013	\$ 402,905	\$ 400,930	\$ 398,955	\$ 396,980	\$ -
8. STP2 Const PC08-951-023	\$ 324,365	\$ 322,856	\$ 321,347	\$ 319,839	\$ 318,330
9. STP2 Const PC08-951-024	\$ 324,365	\$ 322,856	\$ 321,347	\$ 319,839	\$ 318,330
10. STP2 Const L0800014	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628	\$ 1,076,628
11. STP2 Const L0900004	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867	\$ 1,853,867
12. SRF Old Plant Rehab L150112	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403	\$ 270,403
13. TOTAL DEBT OBLIGATIONS	\$ 6,920,752	\$ 6,913,616	\$ 6,744,355	\$ 6,327,262	\$ 5,923,002

2029 Total Debt Payment Amour	\$5,869,339	TOTAL \$ 66,505,470
2030 Total Debt Payment Amour	\$5,861,722	
2031 Total Debt Payment Amour	\$5,856,505	
2032 Total Debt Payment Amour	\$4,388,240	
2033 Total Debt Payment Amour	\$891,976	
2034 Total Debt Payment Amour	\$888,958	
2035 Total Debt Payment Amour	\$885,941	
2036 Total Debt Payment Amour	\$882,924	
2037 Total Debt Payment Amour	\$609,504	
2038 Total Debt Payment Amour	\$606,486	
2039 Total Debt Payment Amour	\$0	

SCHEDULE 4

OFFICE AND ADMINISTRATION RECAP FOR 2023 BUDGET

GL Acct #	Description	2023 BOY Budget	Actual Through	Estimated to	2023 Mid-Year	2023 Incr
			June 2023	End of Year	Budget	(Decr)
OFFICE & ADMIN EXPENSES						
1.	508-10 ADMIN MEDICARE PR TAX	11,250	5,460	10,919	11,250	0
2.	508-11 ADMIN FICA PR TAX	47,850	23,345	46,689	47,850	0
3.	508-50 MERCHANT SERVICES FEE	12,000	3,043	6,087	12,000	0
4.	623-05 DIST UTILITIES OFFICE	6,240	3,097	6,194	6,240	0
5.	903-00 CUSTOMER RECORDS &	125,000	56,308	112,616	125,000	0
6.	903-01 LIEN FILING EXPENSE	100	36	72	100	0
7.	903-02 FORECLOSURE EXPENSE	2,500	1,171	2,343	2,500	0
8.	920-00 ADMIN REGULAR SALARIES	778,700	369,141	738,283	778,700	0
9.	920-01 ADMIN COMP TIME PAYOUT	8,400	0	0	5,000	(3,400)
10.	920-02 ADMIN HOLIDAY PAYOUT	1,000	0	0	1,000	0
11.	920-03 ADMIN VACATION PAYOUT	20,000	0	0	20,000	0
12.	920-30 COMMISSIONERS SALARIES	30,000	8,320	16,640	25,000	(5,000)
13.	921-00 ADMINISTRATIVE SUPPLIES	22,000	9,926	19,851	22,000	0
14.	921-01 EMPLOYEE APPRECIATION	5,000	659	1,317	5,000	0
15.	921-02 ELECTION COSTS	35,000	0	0	25,000	(10,000)
16.	921-03 COMPUTER MAINTENANCE	95,000	24,810	49,620	55,000	(40,000)
17.	921-04 OFFICE FURNITURE & EQUIPMENT	15,000	0	0	500	(14,500)
18.	921-05 ADV/PROMOTION/PUBLIC EDUC	6,000	2,940	5,880	6,000	0
19.	921-06 ADMIN COMPUTER SOFTWARE	31,000	16,069	32,139	31,000	0
20.	921-10 ADMIN VEHICLE EXPENSE	1,000	377	755	1,000	0
21.	921-12 ADMIN	12,000	2,828	5,655	6,000	(6,000)
22.	921-16 DUES CERTS & SUBSCRIPTIONS	34,000	6,427	12,853	34,000	0
23.	921-31 ADMIN SAFETY	2,000	224	448	2,000	0
24.	926-00 ADMIN L&I PR TAX	3,450	822	1,644	3,450	0
25.	926-10 ADMIN WA SL PR TAX	4,600	2,197	4,394	4,600	0
26.	926-30 ADMIN MEDICAL INSURANCE	196,500	68,475	136,950	150,000	(46,500)
27.	926-40 ADMIN PERS	80,100	38,324	76,649	80,100	0
28.	926-50 ADMIN DCP (ER)	7,795	3,294	6,587	7,795	0
29.	930-00 MISC GENERAL EXPENSE	500	286	572	500	0
30.	930-30 DIST TELEPHONE VBC	8,100	2,593	5,186	5,200	(2,900)
31.	930-34 ADMIN CELLULAR PHONE	1,200	894	1,788	2,200	1,000
32.	932-00 VBC FACILITY MAINTENANCE	27,000	39,731	79,461	41,500	14,500
33.	933-00 CASH OVER AND SHORT	0	0	0	0	0
ADMINISTRATION EXPENSES TOTAL		1,630,285	690,796	1,381,593	1,517,485	(112,800)
TAXES & INSURANCE						
34.	508-00 EXCISE TAX (1)	395,000	200,997	401,993	405,000	10,000
35.	508-30 PROPERTY & DIKING TAX	33,000	20,106	40,211	33,000	0
36.	508-40 OPERATING LICENSES & PERMITS	60,000	21,898	43,796	60,000	0
37.	924-00 DIST PROPERTY INSURANCE	350,000	183,475	366,950	370,000	20,000
TAXES & INSURANCE TOTAL		838,000	426,475	852,950	868,000	30,000
ADVISOR EXPENSE						
38.	923-11 STATE AUDITOR	25,000	0	0	25,000	0
39.	923-12 CPA	76,000	27,773	55,545	76,000	0
40.	923-13 HUMAN RESOURCES	500	33	66	500	0
41.	923-14 FINANCIAL	5,000	0	0	1,000	(4,000)
42.	923-20 LEGAL	350,000	32,996	65,992	200,000	(150,000)
43.	923-30 ENGINEERS	20,000	6,119	12,237	20,000	0
44.	923-40 OUTSIDE HELP	3,000	442	884	3,000	0
45.	923-80 GASB 65 Bond Issuance Cost	1,500	1,500	1,500	1,500	0
ADVISOR EXPENSES TOTAL		481,000	68,862	136,224	327,000	(154,000)

SCHEDULE 4 (Continued)

FIELD OPERATIONS EXPENSES RECAP FOR 2023 BUDGET

GL Acct #	Description	2023 BOY Budget	Actual Through June 2023	Estimated to End of Year	2023 Mid-Year Budget	2023 Incr (Decr)	
FIELD MAINTENANCE & OPERATION							
46.	508-12	FIELD MEDICARE PR TAX	21,800	9,833	19,666	21,800	0
47.	508-13	FIELD FICA PR TAX	93,000	41,938	83,876	93,000	0
48.	613-00	DIST MAINTENANCE OF LINES	8,000	22,502	45,005	8,000	0
49.	613-01	DIST I & I	5,000	4,296	8,591	9,000	4,000
50.	613-02	DIST MANHOLE ADJUSTMENTS	15,000	84	169	15,000	0
51.	623-00	DIST UTILITIES OTHER LS	72,800	36,608	73,215	72,800	0
52.	623-01	DIST UTILITIES LS 5	5,750	1,945	3,890	5,750	0
53.	623-03	DIST UTILITIES LS 12	12,000	5,552	11,105	12,000	0
54.	623-04	CITY UTILITIES OTHER LS	13,550	6,303	12,606	13,550	0
55.	623-06	DIST UTILITIES LS 15	45,750	19,678	39,357	45,750	0
56.	623-07	CITY UTILITIES LS 1	20,800	8,928	17,857	20,800	0
57.	623-08	CITY UTILITIES LS 8	18,750	10,394	20,789	18,750	0
58.	623-09	DIST UTILITIES LS 17	12,480	4,724	9,449	12,480	0
59.	623-10	DIST UTILITIES FIELD MNT BLDG	15,600	7,187	14,373	15,600	0
60.	626-00	DIST OTHER LS MAINTENANCE	49,000	51,481	102,962	70,000	21,000
61.	626-01	DIST LS 5 MAINTENANCE	1,000	453	907	1,000	0
62.	626-02	DIST LS 12 MAINTENANCE	6,000	3,571	7,143	6,000	0
63.	626-03	DIST LS 15 MAINTENANCE	7,000	1,947	3,894	7,000	0
64.	626-04	CITY OTHER LS MAINTENANCE	15,000	6,928	13,856	15,000	0
65.	626-05	CITY LS 1 MAINTENANCE	5,500	29,546	59,091	35,000	29,500
66.	626-06	CITY LS 8 MAINTENANCE	5,000	5,004	10,008	10,000	5,000
67.	626-07	DIST LS 17 MAINTENANCE	2,000	1,396	2,791	2,000	0
68.	626-10	FIELD BLDG MAINTENANCE	9,000	4,785	9,569	9,600	600
69.	626-12	DECANT MAINTENANCE	500	335	670	6,000	5,500
70.	640-00	FIELD REGULAR SALARIES	1,373,000	623,553	1,247,105	1,373,000	0
71.	640-01	FIELD COMP TIME PAYOUT	117,300	34,625	69,250	117,300	0
72.	640-02	FIELD HOLIDAY PAYOUT	3,000	0	0	3,000	0
73.	640-03	FIELD VACATION PAYOUT	3,000	0	0	3,000	0
74.	640-04	FIELD CERTIFICATION PAY	40,500	14,800	29,600	35,000	(5,500)
75.	641-05	ODOR CONTROL	55,000	24,426	48,851	55,000	0
76.	643-00	MAINT/COLL TOOLS & SUPPLIES	33,000	8,845	17,690	30,000	(3,000)
77.	921-07	FIELD ADMIN SUPPLIES & EQUIP	4,000	1,499	2,999	3,000	(1,000)
78.	921-08	FIELD COMPUTER SOFTWARE	165,000	80,756	161,513	165,000	0
79.	921-09	FIELD VEHICLE EQUIPMENT	18,000	1,234	2,469	10,000	(8,000)
80.	921-11	FIELD VEHICLE EXPENSE	25,000	15,733	31,466	25,000	0
81.	921-13	FIELD	30,000	6,642	13,285	30,000	0
82.	921-21	FIELD TRAINING/SCHOOLING	0	0	0	0	0
83.	921-30	FIELD SAFETY	80,000	9,233	18,465	80,000	0
84.	926-01	FIELD L&I PR TAX	19,600	4,309	8,618	19,600	0
85.	926-11	FIELD WA SL PR TAX	8,900	3,856	7,711	8,900	0
86.	926-31	FIELD MEDICAL INSURANCE	285,300	131,104	262,207	285,300	0
87.	926-42	FIELD PERS	173,150	69,145	138,290	162,000	(11,150)
88.	926-51	FIELD DCP (ER)	0	5,295	10,590	11,000	11,000
89.	930-10	DIST TELEPHONE FIELD MNT BLDG	4,100	1,665	3,330	4,100	0
90.	930-38	FIELD CELLULAR PHONE	12,000	6,444	12,887	13,000	1,000
91.	931-10	FACILITY RENT PUD BUILDING	37,740	18,624	37,248	37,740	0
FIELD M&O TOTAL		2,947,870	1,347,206	2,694,412	2,996,820	48,950	

SCHEDULE 4 (Continued)

PLANT OPERATIONS EXPENSES RECAP FOR 2023 BUDGET

PLANT MAINTENANCE & OPERATION							
92.	508-14	PLANT MEDICARE PR TAX	14,400	7,575	15,151	14,400	0
93.	508-15	PLANT FICA PR TAX	64,200	32,391	64,782	64,200	0
94.	640-50	PLANT REGULAR SALARIES	1,014,000	455,223	910,446	1,014,000	0
95.	640-51	PLANT COMP TIME PAYOUT	91,000	36,845	73,690	91,000	0
96.	640-52	PLANT HOLIDAY PAYOUT	8,000	2,650	5,301	8,000	0
97.	640-53	PLANT VACATION PAYOUT	9,000	13,561	27,122	15,000	6,000
98.	640-54	PLANT CERTIFICATION PAY	28,800	7,900	15,800	16,000	(12,800)
99.	801-01	PLANT ELECTRICITY	410,000	188,120	376,241	410,000	0
100.	801-02	PLANT NATURAL GAS	12,000	9,091	18,182	25,000	13,000
101.	801-03	PLANT WATER	3,000	1,156	2,312	3,000	0
102.	801-04	PLANT GARBAGE	10,000	4,535	9,070	14,000	4,000
103.	802-01	POLYMERS	180,000	117,514	235,027	235,000	55,000
104.	802-02	PH CONTROL	195,000	44,156	88,311	100,000	(95,000)
105.	802-03	SODIUM HYPOCHLORITE	25,000	51,484	102,967	75,000	50,000
106.	802-04	CITRIC ACID	0	0	0	0	0
107.	803-01	BIOSOLIDS HAULING/DISPOSAL	200,000	114,720	229,440	230,000	30,000
108.	803-02	BIOSOLIDS ANALYSIS	4,000	854	1,708	4,000	0
109.	804-01	MAJOR EQUIPMENT & SERVICE	224,000	53,868	107,735	224,000	0
110.	804-02	PLANT MAINT & OPER SUPPLIES	200,000	36,269	72,538	200,000	0
111.	805-02	PLANT TELEPHONE	5,200	2,387	4,774	5,200	0
112.	805-03	PLANT INTERNET	12,000	3,453	6,906	10,000	(2,000)
113.	805-04	PLANT TELEMETRY	4,000	1,997	3,994	4,000	0
114.	805-05	PLANT CELLULAR PHONE	11,000	3,121	6,242	7,000	(4,000)
115.	806-01	PLANT COMPUTER SOFTWARE	175,000	104,314	208,628	175,000	0
116.	806-02	LEVERAGE SN SOFTWARE SUPPORT	0	0	0	0	0
117.	806-04	WIN 911 ALARM SOFTWARE	0	2,597	5,193	0	0
118.	807-01	MILLIPORE (LAB DI WTR SYSTEM)	5,000	6,363	12,727	7,500	2,500
119.	807-04	JANITORIAL	7,000	4,320	8,640	8,700	1,700
120.	807-05	OTHER SERVICES	65,000	12,857	25,714	33,000	(32,000)
121.	808-01	LABORATORY SUPPLIES	25,000	16,997	33,995	25,000	0
122.	808-02	LABORATORY QA/QC SAMPLES	1,600	0	0	1,600	0
123.	808-03	LABORATORY ACCREDITATION	2,600	0	0	2,600	0
124.	808-04	LABORATORY OUTSIDE ANALYSIS	4,000	5,400	10,799	12,000	8,000
125.	809-01	PLANT SAFETY	85,000	24,543	49,086	45,000	(40,000)
126.	809-02	PLANT	6,000	4,637	9,274	7,000	1,000
127.	809-04	PLANT OTHER ADMIN SUPPLIES	3,000	557	1,114	2,000	(1,000)
128.	809-05	PLANT VEHICLE EXPENSE	3,500	941	1,883	1,500	(2,000)
129.	926-02	PLANT L&I PR TAX	14,250	2,874	5,748	14,250	0
130.	926-12	PLANT WA SL PR TAX	6,600	3,005	6,009	6,600	0
131.	926-32	PLANT MEDICAL INSURANCE	211,600	94,852	189,703	211,600	0
132.	926-43	PLANT PERS	128,150	51,403	102,805	120,150	(8,000)
133.	926-52	PLANT DCP (ER)	0	4,026	8,051	8,000	8,000
PLANT M&O TOTAL			3,467,900	1,528,555	3,057,109	3,450,300	(17,600)

SCHEDULE 4 (Continued)

OTHER EXPENSES RECAP FOR 2023 BUDGET

OTHER RATE EXPENSES							
134.	508-42	CITY OPERATING FEE ⁽²⁾	15,000	7,500	15,000	15,000	0
TOTAL OTHER RATE EXPENSES			15,000	7,500	15,000	15,000	0
135.	TOTAL O&M		\$ 9,380,055	\$ 4,069,394	\$ 8,137,288	\$ 9,174,605	\$ (205,450)

Notes

- (1) Excise tax expense is based on 2.1% times the total revenue as shown in Schedule 2 and 1.5% applied to GFC income
(2) This amount is to be specified by the Sewer Utility Committee

SCHEDULE 4

MAINTENANCE AND OPERATIONS EXPENSES BUDGET SUMMARY

DEPARTMENT	2023 BOY Budget	Actual Through June 2023	Estimated to End of Year	2023 Mid- Year Budget	2023 Incr (Decr)	% Incr/ Decr
OFFICE & ADMIN EXPENSES	1,630,285	690,796	1,381,593	1,517,485	(112,800)	-6.92%
TAXES & INSURANCE	838,000	426,475	852,950	868,000	30,000	3.58%
ADVISOR EXPENSES	481,000	68,862	136,224	327,000	(154,000)	-32.02%
FIELD M&O EXPENSES	2,947,870	1,347,206	2,694,412	2,996,820	48,950	1.66%
PLANT M&O EXPENSES	3,467,900	1,528,555	3,057,109	3,450,300	(17,600)	-0.51%
OTHER RATE EXPENSES	15,000	7,500	15,000	15,000	0	0.00%
TOTAL O&M EXPENSES	9,380,055	4,069,394	8,137,288	9,174,605	(205,450)	-2.19%

SCHEDULE 5

COMPREHENSIVE PLAN PROJECTS	Estimated Cost ⁽¹⁾	Actuals ⁽²⁾	Remaining Budget
1. Gravity Sewer System Repair & Replacement	\$1,500,000.00	\$0.00	\$1,500,000.00
2. Anoxic Zone Wall Improvements (WWTF)	\$6,000.00	\$0.00	\$6,000.00
3. TIN Optimization Report (WWTF)	\$30,000.00	\$0.00	\$30,000.00
4. 20th St NE & Bus. Loop Rd to LS 2C (E2-B)	\$1,150,000.00	\$112,791.52	\$1,037,208.48
5. SR 9 Gravity Crossing (G7-B)	\$500,000.00	\$265,508.05	\$234,491.95
6. LS 2C Upgrade (E2-A)	\$2,700,000.00	\$250,105.42	\$2,449,894.58
7. LS 2C Upgrade - Force Main (E2-C)	\$2,730,000.00	\$171,052.11	\$2,558,947.89
8. LS Decommission (Lift Sta) LS 5C (E4)	\$491,000.00	\$26,533.03	\$464,466.97
9. LS Rehab (Lift Sta) LS 4C (E4)	\$504,000.00	\$26,521.46	\$477,478.54
10. LS Rehab (Lift Sta) LS 6C (E4)	\$715,000.00	\$26,521.46	\$688,478.54
11. LS 11 Rehabilitation (G4)	\$590,000.00	\$0.00	\$590,000.00
12. Process Blower Enclosure Cooling (WWTF)	\$87,200.00	\$0.00	\$87,200.00
13. Mixed Liquor Alkalinity Addition System Improvements (WWTF)	\$130,300.00	\$7,200.70	\$123,099.30
14. Carbon Addition System (WWTF)	\$231,100.00	\$0.00	\$231,100.00
15. Office Upgrades - Generator & 2nd Floor (VBC-A & VBC-B)	\$500,000.00	\$12,135.33	\$487,864.67
16. WWTF Membrane Replacement	\$3,858,000.00	\$0.00	\$3,858,000.00
17. LS 1C rehabilitation (E1-A)	\$740,000.00	\$22,761.01	\$717,238.99
18. LS 3C rehabilitation (E7)	\$550,000.00	\$0.00	\$550,000.00
19. 131st Avenue NE (E5-B)	\$1,020,000.00	\$0.00	\$1,020,000.00
Subtotal	\$18,032,600.00	\$921,130.09	\$17,111,469.91
DETAILED CAPITAL PROJECTS	Estimated Cost ⁽¹⁾	Actuals ⁽²⁾	Remaining Budget
20. GE HMI Computer & VPN	\$85,000.00	\$0.00	\$85,000.00
21. SR204/SR9 Realignment	\$56,518.19	\$63,601.39	(\$7,083.20)
22. Micro-C 2000 TP Pilot Project	\$85,000.00	\$0.00	\$85,000.00
23. Vehicle Replacements	\$230,000.00	\$0.00	\$230,000.00
24. Collection System Pipe Repairs (annual amount)	\$270,000.00	\$0.00	\$270,000.00
25. LS7 Generator Replacement	\$142,686.40	\$72,767.50	\$69,918.90
26. WWTF Probes	\$92,731.68	\$85,837.80	\$6,893.88
27. COLS Downtown Plan - Pre-Design	\$40,000.00	\$26,973.31	\$13,026.69
Subtotal	\$1,001,936.27	\$249,180.00	\$752,756.27
28. TOTAL CAPITAL COSTS	\$19,034,536.27	\$1,170,310.09	\$17,864,226.18

Notes

(1) Estimate from Comp plan, does not include allied costs (such as engineering, legal, etc.)

(2) Actuals through June 30, 2023