

2023 Water Budget			Audited				Budget	Y-T-D	Budget	
Fund	Account	Account	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Budget	Y-T-D	Budget	
Number	Number	Explanation	2018	2019	2020	2021	2022	11/30/2022	2023	
601	40000	Contributions -Hook ups	0.00	(6,600.00)	(7,230.00)	(1,350.00)	0.00	(650.00)	0.00	
	40030	Contributions - Other				-		-		
601	43695	Federal Interest Rebate BAB 2008				-				
601	44110	Interest Income				-		-		
601	44600	Unmetered Sales				-		-		
601	44611	Residential Sales	(500,734.00)	(732,087.00)	(819,278.00)	(836,313.66)	(728,818.00)	(614,677.07)	(655,936.20)	PSC Formula driven (down 10%)
601	44612	Commercial Sales	(165,056.00)	(220,060.00)	(204,443.00)	(210,765.00)	(269,753.00)	(147,435.82)	(257,614.12)	PSC Formula driven (down 4.5%)
601	44613	Multi-Family Sales	(12,034.00)	(17,129.00)	(18,547.00)	(18,455.07)	(16,120.00)	(15,406.42)	(17,490.02)	PSC Formula driven (up 8.5%)
601	44620	Private Fire Protection	(180.00)	(180.00)	(180.00)	(180.00)	(180.00)	(135.00)	(180.00)	PSC Formula driven
601	44630	Public Fire Protection	(355,257.00)	(563,429.00)	(563,429.00)	(563,429.00)	(563,429.00)	-	JE	PSC Formula driven
601	44640	Public Authority Sales	(14,795.00)	(19,831.00)	(20,748.00)	(24,519.99)	(21,124.00)	(9,220.85)	(9,188.94)	PSC Formula driven (down 56.5%)
601	44700	Forfeited Discounts	(3,031.00)	(4,046.00)	(2,225.00)	(4,716.21)	(3,805.00)	(4,386.23)	(4,500.00)	
601	44710	Other Revenue	(3,110.00)	(2,952.00)	(2,527.00)	(2,857.00)	(3,784.00)	(25.00)	(2,700.00)	
	44900	Premium Amortization	(2,304.00)	(2,304.00)	(7,412.00)	(7,411.81)		-		
		Total Operational Water Revenue	(1,056,501.00)	(1,568,618.00)	(1,646,019.00)	(1,669,997.74)	(1,607,013.00)	(791,936.39)	(947,609.28)	
601	49330	Loan Proceeds	0.00	0.00	0.00	-	0.00	-	0.00	Bonding
		Carry Over of unused Bond Proceeds from Prior Yr	0.00	0.00	(1,490,897.00)			-		
		Total Water Revenue w/ borrowings	(1,056,501.00)	(1,568,618.00)	(3,136,916.00)	(1,669,997.74)	(1,607,013.00)	(791,936.39)	(947,609.28)	
601	54081-130	Taxes--Water	167,523.00	154,165.00	140,774.00	12,149.01	152,927.00	10,211.96		book entry - Sewer Tax?
601	54081-130	Payroll Taxes--Water	-	-	11,616.00	150,718.00	13,333.00			New Broken out (one is FICA and med)
601	54260-620	Interest Long Term Debt	218,404.00	168,281.00	161,678.00	192,774.99	147,137.00	170,147.76	154,362.76	
601	54260-635	Costs of Bond Issuance			33,211.00	-	-	-	-	
601	54270-610	Principal Long Term Debt(True Liability)	352,560.00	398,321.00	400,481.00	-	413,307.00	-	462,124.00	
601	54400/410-000	Depreciation Expense	353,542.00	357,322.00	360,058.00	328,926.48	342,993.00	-	-	
601	54500	Amortization	108,564.00	108,564.00	108,564.00	108,564.00	108,564.00	-	108,564.00	?
601	56020-110	Operations (Wells) --Labor Expense	20,781.00	16,502.00	12,399.00	11,718.35	18,445.00	17,286.99	19,745.49	Payroll spreadsheet
601	56020-221	Operations (Wells) --Heat Expense	2,854.00	2,444.00	2,225.00	3,013.29	2,500.00	2,532.08	3,000.00	
601	56020-222	Operations (Wells) --Communication Expense	4,673.00	3,033.00	3,673.00	2,887.90	4,500.00	1,258.74	4,500.00	
601	56020-340	Operations (Wells) --Supplies Expense	7,699.00	7,150.00	-	4,858.85	5,000.00	6,171.77	6,500.00	
601	56020-350	Operations (Wells) --Repairs and Maint Exp	5,626.00	6,415.00	8,281.00	10,515.01	8,000.00	5,976.31	8,000.00	41,745.49
601	56220-110	Operation (Pumps) --Labor Expense	9,419.00	10,422.00	10,961.00	10,028.76	7,378.00	9,139.36	9,600.00	2022 actual (ss = \$7,898.19)
601	56220-220	Operation (Pumps) --Electric Expense	37,726.00	36,310.00	42,725.00	42,588.11	45,000.00	38,277.16	45,000.00	
601	56220-350	Operation (Pumps) --Repair&Maint. Exp	150.00	3,089.00	5,029.00	5,868.21	5,320.00	11,530.66	8,000.00	62,600.00
601	56310-110	Operation (Water Treatment) --Labor Expense	16,202.00	13,543.00	15,229.00	15,059.59	13,834.00	13,480.85	14,809.11	Payroll spreadsheet
601	56310-300	Operation (Water Treatment) --Chemicals Exp	11,478.00	9,499.00	6,101.00	4,218.18	5,000.00	3,022.95	5,000.00	
601	56310-350	Operation (Water Treatment) --R&M Exp	3,760.00	21,804.00	421.00	228.78	3,000.00	62.33	3,000.00	22,809.11
601	56410-110	Operation (Transmission & Distribution) --Labor Exp	62,748.00	49,933.00	75,395.00	76,247.46	52,568.00	59,938.19	64,500.00	2022 actual (ss = \$56,274.64)
601	56500-340	Operation(Reservoirs & Standpipes) --Supplies Exp	2,848.00	4,183.00	-	3,719.11	8,000.00	7,518.13	8,000.00	
601	56510-340	Operation (Water Mains) --Supplies Expense	5,091.00	14,357.00	-	8,122.86	21,000.00	12,604.00	21,000.00	
601	56510-350	Operation (Water Mains) --Repairs and Maintenance	33,296.00	40,921.00	55,977.00	86,675.47	40,000.00	43,494.24	45,000.00	
601	56520-340	Operation (Services) --Supplies Expense	2,789.00	1,294.00	-	768.15	1,850.00	757.31	3,000.00	
601	56530-350	Operation (Meters) --Repairs & Maintenance Exp	1,707.00	(205.00)	1,998.00	1,783.12	2,000.00	1,303.96	2,000.00	
601	56540-350	Operation (Hydrant) --Repairs & Maint Exp	143.00	1,813.00	269.00	4,853.96	2,500.00	68.08	2,500.00	w/amortization
601	56550-350	Operation (Other) --Repairs & Maintenance Exp	1,658.00	1,651.00	1,064.00	4,389.68	1,500.00	-	1,500.00	256,064.00
601	59010-110	Meter Reading --Labor Expense	367.00	297.00	-	-	1,850.00	1,123.38	2,300.00	2022 actual
601	59030-110	Accounting & Collection --Labor Expense	40,647.00	31,357.00	32,564.00	36,259.49	40,990.00	32,784.59	35,500.00	2022 actual
601	59030-210	Accounting & Collection --Professional Svcs Exp	4,355.00	3,874.00	779.00	390.00	3,750.00	2,677.00	2,700.00	2022 actual
601	59030-310	Accounting & Collection --Office Supplies Exp	5,040.00	1,298.00	1,512.00	3,852.00	3,750.00	4,550.41	5,100.00	45,600.00
601	59200-110	Administration --Labor Expense	14,075.00	12,192.00	12,019.00	12,064.67	41,076.00	11,495.38	28,853.00	Payroll spreadsheet
601	59200-310	Administration --Office Supplies Expense	2,589.00	1,542.00	1,674.00	1,220.91	1,500.00	1,717.22	1,850.00	2022 actual
601	59230-210	Outside Services Employed	32,206.00	26,715.00	14,528.00	17,162.20	26,250.00	14,023.69	15,500.00	2022 actual
601	59240-510	Insurance Expense	14,593.00	14,682.00	15,130.00	15,593.00	22,500.00	-	-	
601	59260-130	Employee Benefits Expense	53,181.00	43,241.00	52,666.00	66,393.84	67,496.00	60,767.08	66,000.00	2022 actual (ss = \$51,141.39)
601	59260-135	Pension Exp GASB 68	5,308.00	26,056.00	-	15,831.00	25,000.00	-	-	Audit Adj
601	59260-136	OPED Exp - GASB 75	-	344.00	(635.00)	2,482.10	-	-	-	
601	59260-180	Uniform Expense	2,047.00	1,383.00	998.00	932.32	2,000.00	675.00	675.00	2022 actual- other staff goes into 100-5
601	59300-390	Miscellaneous/School/Travel Expense	1,692.00	1,873.00	559.00	683.02	1,750.00	3,221.42	3,200.00	2022 actual
601	59330-345	Transportation Expenses/Fuel	4,150.00	6,308.00	6,080.00	4,726.86	6,500.00	4,874.59	6,600.00	2022 actual
601	59350-350	General Plant Repairs & Maintenance Expense	501.00	-	-	-	-	3,424.54	3,500.00	133,978.00
		Total Water Expenses Operating (less debt P.)	1,259,432.00	1,203,652.00	1,195,522.00	1,268,268.73	1,256,761.00	556,117.13	709,359.36	1,171,483.36
		Total Water Expenses (less debt P&I, Dep, Amort)	411,399.00	415,320.00	424,448.00	625,854.25	505,140.00	375,757.41	446,432.60	

		2023 Water Budget	Audited							
Fund	Account	Account	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Budget	Y-T-D	Budget	
Number	Number	Explanation	2018	2019	2020	2021	2022	11/30/2022	2023	
		Total Expenses (Less Dep & Amort)-Cash Flow	1,149,886.00	1,136,087.00	1,127,381.00	830,778.25	1,218,511.00	556,117.13	1,062,919.36	
		Total Expenses (Less Debt P&I)-PSC	1,041,028.00	1,035,371.00	1,033,844.00	1,075,493.74	1,109,624.00	385,969.37	554,996.60 \$1,072,252	

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Fund	Account	Account	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Budget	Y-T-D	Budget	
Number	Number	Explanation	2018	2019	2020	2021	2022	11/30/2022	2023	
601	18310	Land and Land Rights Supply Plant (Wells)	\$0.00	\$0.00	\$0.00	-	\$0.00	-	\$0.00	
601	18328	Other Pumping Equipment								
601	18314	Wells & Springs				32,395.49	\$7,000.00	5,500.00		\$45,000 Generator for wells #1 & 3
601	18321	Pumping Plant Equipment (Wells)		\$6,530.00	\$0.00			-	\$45,000.00	Generator Dock Pond and Brookwood Tower's
601	18325	Electric Pump Equipment		\$7,037.00	\$0.00		\$39,000.00	19,352.65	\$13,500.00	
601	18331	Structures and Improvements (Wells)		\$19,000.00	\$61,270.00	5,400.00	\$25,000.00	-	\$25,000.00	
601	18333	Water Chlorination/Iron Treatment Equipment	\$24,605.00	\$19,404.00	\$0.00			-		For future garage
601	18340	Land & Land Rights (Transmission & Distribution)					\$30,000.00	17,200.00	\$15,000.00	
601	18341	Structures&Improvements(Transmission&Distribution)				77.22		2,130.00		
601	18342	Distribution Reservoirs and Standpipes	\$0.00	\$0.00	\$0.00			-		Fill Ravine(Abbey Springs) exposed Water Main
601	18343	Transmission and Distribution Mains	\$136,961.00	\$9,937.00	\$1,490,988.00	646,690.33	\$3,900.00	4,300.00	\$14,500.00	
601	18345	Water Services	\$6,100.00	\$0.00	\$0.00	247,570.90				
601	18346	Meters	18,890.00	12,456.00	2,238.00	16,226.81	40,000.00	38,214.05	40,000.00	\$5500 Pressure Reducing Valve
601	18348	Hydrants	10,119.00	4,891.00	-	136,472.85	10,000.00	-	10,000.00	Sterns Booster Station
601	18349	Other Transmsn & Dstrbtn								\$4500 Shabbona Dr Altitude Valve
601	18365	Miscellaneous Equipment (General Plant)				3,188.00				Rebuild
601	18379	General Equipment					23,500.00		6,100.00	\$4500 Adahi Way (add water main)
601	18390	Structures & Improvements (General Plant)								
601	18391	Office Furniture Equipment								50% - split with sewer
601	18392	Transportation						-		\$2850 Snow blower
601	18395	Computer Equipment and Sftwr				3,494.90		1,732.00		\$3250 Broom
601	18397	Communication Equipment						-		
	18398	Scada		6,300.00	0.00			-	1,400.00	Bobcat Toolcat
		Total Water Asset Additions (Less Borrowings)	196,675.00	85,555.00	1,554,496.00	1,091,516.50	178,400.00	88,428.70	170,500.00	1/3(Gen/H2O/Sewer) Split
		Total Water Expenses + Asset Addtns. (less borrowings)	608,074.00	500,875.00	1,978,944.00	1,717,370.75	683,540.00	464,186.11	616,932.60	
		TOTAL WATER FUND Profit (Loss) Operating (less debt P.)	(399,606.00)	279,411.00	386,898.00	(689,787.49)	171,852.00	147,390.56	67,749.92	
		TOTAL WATER FUND Profit (Loss)-CASH FLOW	(290,060.00)	346,976.00	455,039.00	(252,297.01)	210,102.00	147,390.56	(285,810.08)	
		TOTAL WATER FUND Profit(Loss)-(Less Debt P&I)-PSC	(181,202.00)	447,692.00	548,576.00	(497,012.50)	318,989.00	317,538.32	222,112.68	392,612.68

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Fund	Account	Account	Actual Audited	Actual Audited	Actual Audited	Actual Audited	Budget	Y-T-D	Budget
Number	Number	Explanation	2018	2019	2020	2021	2022	11/30/2022	2023
SEWER FUND 2023 Sewer Budget									
602	40000	Contribution - Hook ups	(31,300.00)	(12,788.00)	(15,580.00)	(20,670.00)	(10,000.00)	(5,560.00)	
602	40300	Contribution - Other	-	-	-	-	-	-	
602	43695	Federal Interest Rebate BAB 2008	-	-	-	-	-	-	
602	46110	Interest Income	(32,136.00)	(39,389.00)	(7,802.00)	(849.85)	(5,000.00)	(17,110.63)	
602	46221	Residential Sales	(855,443.00)	(855,113.00)	(955,418.00)	(1,032,528.74)	(945,840.00)	(808,375.59)	up 12%
602	46222	Commercial Sales	(238,793.00)	(215,375.00)	(198,631.00)	(218,293.71)	(235,000.00)	(164,742.44)	flat
602	46223	Multi-Family Sales	(20,612.00)	(20,697.00)	(22,007.00)	(21,922.25)	(20,500.00)	(20,273.17)	flat
602	46224	Public Authority Sales	(11,417.00)	(11,358.00)	(12,098.00)	(11,768.82)	(10,750.00)	(8,161.55)	flat
602	46310	Forfeited Discounts	(5,018.00)	(5,088.00)	(2,754.00)	(5,655.59)	(6,500.00)	(5,760.87)	flat
602	46350	Other Revenue	(988.00)	(988.00)	(1,935.00)	-	-	-	
		Revenue Before Capacity Sales & Borrowing	(1,195,707.00)	(1,160,796.00)	(1,216,225.00)	(1,311,688.96)	(1,233,590.00)	(1,029,984.25)	0.00
602	49330	Loan Proceeds or Capital Proceeds	-	-	-	-	-	-	no bonding
		Carry Over Bond Proceeds from Prior Yr							
602	46900	2017 Bond Premium Amort				1,934.52			
602	49331	Clean Water Fund Loan Proceeds							
602	46300	Capacity Sales							
		Total Sewer Revenue (Less Borrowings)	(1,195,707.00)	(1,160,796.00)	(1,216,225.00)	(1,309,754.44)	(1,233,590.00)	(1,029,984.25)	0.00
602	54082-130	Payroll Taxes--Sewer	9,054.00	5,400.00	5,555.00	5,553.81	12,927.00	4,199.13	
602	54260-620	Interest Long Term Debt	158,969.00	78,302.00	119,738.00	97,737.87	106,646.00	74,920.51	
602	5260-630-35-	Debt Issuance Cost/Premium/Discount			6,326.00				
602	54270-610	Principal Long Term Debt(True Liability)	365,685.00	357,928.00	357,928.00		413,307.00	-	
602	54300-000	Payment to Municipality						-	
602	54401-000	Depreciation Expense	239,256.00	260,174.00	266,209.00	228,199.71	260,174.00	-	
602	54402-000	Depreciation Expense-Contrib	33,931.00	33,931.00	33,931.00	33,930.68	33,391.00	-	
602	58210-110	Operation (Lift Station) --Labor Expense	59,093.00	32,021.00	27,739.00	24,752.22	86,918.00	23,433.26	
602	58210-220	Operation (Lift Station) --Electric Exp	48,601.00	52,249.00	53,698.00	43,515.62	37,500.00	35,727.54	38,000.00
602	58210-221	Operation (Lift Station) --Heat Exp	2,753.00	4,599.00	3,972.00	4,557.30	3,500.00	3,641.30	4,000.00
602	58210-222	Operation (Lift Station) --Communications Exp	3,481.00	257.00	2,920.00	2,619.57	3,000.00	2,773.60	3,000.00
602	58210-223	Operation (Lift Station) --Water/Sewer Exp	2,737.00	2,691.00	1,711.00	1,965.24	2,500.00	2,253.18	2,500.00
602	58210-340	Operation (Lift Station) Supplies Expense	12,190.00	7,048.00	13,368.00	5,299.69	11,000.00	5,092.98	11,000.00
602	58210-350	Operation (Lift Station) --R & Maint Exp	35,566.00	30,474.00	73,299.00	33,180.79	35,000.00	30,559.84	35,000.00
602	58272-390	FWWPCC User Charge	284,438.00	330,043.00	326,506.00	227,898.53	300,000.00	237,576.27	
602	58280-345	Operation --Transportation Expense	4,234.00	6,112.00	6,115.00	4,431.92	5,000.00	3,493.67	
602	58310-350	Operation (Mains & Laterals) R&M Exp	12,226.00	10,478.00	17,165.00	6,810.09	12,000.00	3,337.46	12,000.00
602	58340-350	General Plant --Repairs & Maintenance Exp	0.00	0.00	0.00	-	0.00	-	
602	58400-110	Accounting & Collecting --Labor Exp	40,647.00	31,357.00	32,564.00	36,259.49	40,990.00	32,840.87	
602	58400-310	Accounting & Collecting --Office Supplies Exp	3,882.00	3,571.00	2,144.00	3,059.37	3,500.00	4,068.18	
602	58420-110	Meter Reading --Labor Expense	2,387.00	1,278.00	2,423.00	1,106.39	2,500.00	-	
602	58500-110	Administration --Labor Expense	12,273.00	12,192.00	12,019.00	12,064.67	41,076.00	11,290.50	-
602	58500-310	Administration --Office Supplies Expense	1,215.00	1,025.00	1,664.00	913.33	1,250.00	699.37	
602	58520-210	Outside Services Employed	28,077.00	24,435.00	15,376.00	15,982.69	31,000.00	16,033.30	31,000.00
602	58530-510	Insurance Expense	25,691.00	26,090.00	26,881.00	27,896.42	28,000.00	-	
602	58540-130	Employee Benefits Expense	30,377.00	28,088.00	25,238.00	31,171.57	67,496.00	25,245.00	
602	58540-135	Pension Exp - GASB 68	2,859.00	13,890.00	702.00	(7,276.00)	2,500.00	-	
602	58540-180	Uniform Expense	498.00	675.00	1,155.00	675.00	675.00	675.00	
602	58560-390	Miscellaneous General Expense	24,731.00	14,479.00	6,230.00	6,949.42	500.00	362.80	500.00
602	59999	Contributions-Federal				-			
		Total Sewer Expense Operating (less Debt P.)	1,079,166.00	1,010,859.00	1,084,648.00	849,255.39	1,129,043.00	518,223.76	137,000.00
		Total Sewer Expense (less depreciation & amort.)--Cash Flow	1,171,664.00	1,074,682.00	1,142,436.00	587,125.00	1,248,785.00	518,223.76	137,000.00

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602	18397	Scada/Communications Equipment	0.00	86,380.00	86,380.00			-	1,400.00
602	18515	Force Mains	0.00	0.00	0.00			-	
602	18551	Land and Land Rights (Lift Stations)	0.00	0.00	0.00			-	
602	18552	Structures and Improvements	0.00	6,530.00	6,530.00		50,000.00	-	50,000.00
602	18553	Pumping Equipment	0.00	0.00	0.00			-	
602	18555	Other Plant Equipment	0.00	0.00	0.00			-	
602	18560	Collecting Mains & Accessories	90,682.00	128,203.00	128,203.00	5,710.00	13,424.00	13,425.00	12,000.00
602	18561	Sewer Laterals	0.00	0.00	0.00			-	
602	18562	Electric Pumping Equipment (Lift Stations)	0.00	9,169.00	9,169.00	494.56	31,500.00	-	41,641.00
602	18563	Transportation Equipment	0.00	0.00	0.00			-	
602	18564	Office Equipment	0.00	0.00	0.00			1,732.00	
602	18565	Miscellaneous Equipment (General Plant)	30,385.00	0.00	0.00	-	\$23,500.00	-	\$6,100.00
602	18601	Contributed Laterals	0.00	0.00	0.00			-	
602	18703	Construction in Progress	0.00	0.00	0.00			-	
602	18590	FWWPCC Inventory	0.00	137,433.00	137,433.00	447,736.63		-	
		Total Sewer Asset Additions(Less Borrowings)	121,067.00	367,715.00	367,715.00	453,941.19	118,424.00	15,157.00	111,141.00
		Total Sewer Expenses + Asset Addtns.(Less Borrowings)	1,292,731.00	1,442,397.00	1,510,151.00	1,041,066.19	1,367,209.00	533,380.76	248,141.00
		TOTAL SEWER FUND Profit (Loss) Operating	116,541.00	149,937.00	131,577.00	6,557.86	(13,877.00)	496,603.49	(248,141.00)
		TOTAL SEWER FUND Profit (Loss) Cash Flow	24,043.00	86,114.00	73,789.00	268,688.25	(133,619.00)	496,603.49	(248,141.00)
		Total Water and Sewer Asset Additions	317,742.00	453,270.00	1,922,211.00	1,545,457.69	296,824.00	103,585.70	281,641.00
		Total Water and Sewer Expense(Less Dep & Amort)-Cash Flow)	2,321,550.00	2,210,769.00	2,269,817.00	1,417,903.25	2,467,296.00	1,074,340.89	1,199,919.36
		Total Assets and Expenditures	2,639,292.00	2,664,039.00	4,192,028.00	2,963,360.94	2,764,120.00	1,177,926.59	1,481,560.36
		Total Water and Sewer Revenue	(2,252,208.00)	(2,729,414.00)	(4,353,141.00)	(2,979,752.18)	(2,840,603.00)	(1,821,920.64)	(947,609.28)
		TOTAL UTILITY FUND BALANCE	(387,084.00)	65,375.00	161,113.00	16,391.24	76,483.00	643,994.05	(533,951.08)

Future funds for garage

Mohr Rd LS check valve (2)

\$17,750 Mill St LS Pump
\$23,891 Mohr Rd LS Pump

50% - split with water
\$2850 Snow blower
\$3250 Broom

-Bobcat Toolcat
1/3(Gen/H2O/Sewer) Split