

**FY24 Budget Pro Forma**

**2024 Budget 09-13-23 Agenda**

**500 - Sewer Operating Fund**

	FY23	FY24	FY25	FY26	FY27	FY28
	Adopted	Budget	Budget	Budget	Budget	Budget
<b>All Accounts</b>	81,170,279	84,874,066	87,746,257	89,939,913	92,188,411	94,493,122
<b>Revenues</b>	81,170,279	84,874,066	87,746,257	89,939,913	92,188,411	94,493,122
<b>Intergovernmental Revenue</b>	1,573,918	1,573,918	1,613,266	1,653,598	1,694,938	1,737,311
331902 - Federal BABS Subsidy	1,573,918	1,573,918	1,613,266	1,653,598	1,694,938	1,737,311
<b>Charges for Services</b>	70,749,918	75,033,949	77,660,138	79,601,641	81,591,682	83,631,474
343501 - Residential	40,176,530	42,687,324	44,181,380	45,285,915	46,418,063	47,578,514
343502 - Commercial	27,578,715	29,233,438	30,256,608	31,013,023	31,788,349	32,583,058
343510 - Forfeited Discounts	219,467	221,662	229,420	235,155	241,034	247,060
343511 - Tapping Fees	166,630	168,296	174,187	178,541	183,005	187,580
343512 - Digester Fees	374,165	377,907	391,133	400,912	410,935	421,208
343513 - Surcharge	1,771,355	1,877,636	1,943,354	1,991,937	2,041,736	2,092,779
343514 - Other Revenues	228,782	231,070	239,157	245,136	251,265	257,546
343515 - Laboratory Sample Test Fees	76,288	77,051	79,748	81,741	83,785	85,880
343517 - System Dispatch Services	64,340	64,983	67,258	68,939	70,663	72,429
343518 - Strong Waste Surcharge	2,538	2,563	2,653	2,719	2,787	2,857
343520 - Developer-Installed Line Inspc	46,247	46,709	48,344	49,553	50,792	52,062
343521 - Demo Sewer Fees	14,954	15,104	15,632	16,023	16,424	16,834
343599 - Other Miscellaneous Revenue	29,907	30,206	31,263	32,045	32,846	33,667
<b>Other Revenues</b>	2,597,690	2,727,575	2,795,764	2,865,658	2,937,299	3,010,732
369950 - Capitalized Overhead	2,597,690	2,727,575	2,795,764	2,865,658	2,937,299	3,010,732
<b>Other Sources</b>	6,248,753	5,538,624	5,677,090	5,819,017	5,964,492	6,113,605
381430 - Transfer From Gas Fund	279,096	279,096	286,073	293,225	300,556	308,070
381460 - Transfer From Water Fund	3,790,922	3,667,448	3,759,134	3,853,113	3,949,440	4,048,176
381503 - Transfer From Sewer System Chg	2,133,305	1,558,529	1,597,492	1,637,430	1,678,365	1,720,324
381605 - Transfer From Stormwater Fund	45,430	33,551	34,390	35,250	36,131	37,034

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	FY23	FY24	FY25	FY26	FY27	FY28
	Adopted	Budget	Budget	Budget	Budget	Budget
<b>All Accounts</b>	81,170,279	84,874,066	88,223,776	89,950,180	92,090,322	93,904,997
<b>Expenditures</b>	81,170,279	84,874,066	88,223,776	89,950,180	92,090,322	93,904,997
<b>Personnel Services</b>	18,168,906	19,230,368	19,711,126	20,203,898	20,709,005	21,226,727
511000 - Salaries	12,550,838	13,204,310	13,534,417	13,872,777	14,219,597	14,575,088
511200 - Capitalized Wages	(2,129,147)	(2,098,876)	(2,151,348)	(2,205,132)	(2,260,259)	(2,316,764)
511300 - Salary Enhancements	664,533	658,270	674,730	691,595	708,886	726,607
511500 - Temporary Wages	527,657	597,452	612,387	627,696	643,390	659,474
512000 - Overtime	895,506	940,282	963,788	987,883	1,012,580	1,037,894
512100 - Capitalized Overtime	(246,285)	(226,569)	(232,233)	(238,040)	(243,990)	(250,089)
512400 - Other Salary Items	9,360	9,360	9,594	9,834	10,080	10,332
515000 - Pension- Current	2,450,045	2,577,840	2,642,286	2,708,342	2,776,051	2,845,454
515100 - Pension- MAP	745,875	772,500	791,812	811,609	831,898	852,694
515600 - Mandatory Medicare	191,760	198,605	203,569	208,657	213,875	219,221
516000 - Health Benefits	2,058,077	2,145,892	2,199,539	2,254,528	2,310,891	2,368,662
516020 - Health Benefits - OPEB	169,537	178,014	182,464	187,026	191,701	196,494
516100 - Flex Benefits	451,458	452,112	463,414	475,000	486,877	499,047
518000 - Vacancy Factor of 3%	(170,308)	(178,824)	(183,293)	(187,877)	(192,572)	(197,387)
<b>Operating Expenditures</b>	8,968,268	10,045,871	10,297,025	10,554,444	10,818,307	11,088,769
521010 - Advertising	3,119	3,275	3,357	3,441	3,527	3,615
521020 - Custodial/Janitorial Services	57,162	58,861	60,333	61,839	63,386	64,971
521030 - Printing/Reproduction Services	16,777	17,616	18,057	18,507	18,971	19,444
521040 - Unclassified Professional Fees	49,918	52,415	53,724	55,067	56,444	57,855
521080 - System Collection	99,650	104,633	107,248	109,930	112,678	115,495
521090 - Bldg Repairs & Maint Non Cap	22,988	24,136	24,742	25,359	25,994	26,643
521100 - Veh & Other Equip R&M Non Cap	610,289	640,802	656,824	673,243	690,075	707,328
521110 - Medical Services	1,976	2,075	2,126	2,180	2,234	2,290
521120 - Educational Services	1,429	1,500	1,538	1,576	1,616	1,656
521130 - Engineering Services	8,717	9,153	9,382	9,616	9,856	10,103
521140 - Contract Engineering Services	3,062	3,215	3,295	3,378	3,462	3,549
521180 - Unclassified Contractual Svcs	1,072,375	1,253,815	1,285,159	1,317,287	1,350,221	1,383,976
521190 - IT Consulting Services	149,767	287,255	294,439	301,799	309,343	317,077
521200 - Environmental Contractual Svc	1,248	1,310	1,343	1,377	1,411	1,446
522080 - Mobile Devices/Phone Services	84,825	90,567	92,831	95,152	97,531	99,970
523010 - Chem-Med-Lab	3,007,175	3,457,533	3,543,972	3,632,571	3,723,385	3,816,470

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523020 - Food Products/Services	11,739	12,325	12,635	12,949	13,273	13,606
523030 - Gasoline/Fuel	147	154	158	162	166	170
523040 - Oil & Lubricants	17,933	18,830	19,300	19,782	20,277	20,785
523050 - Postage/Shipping/Freight Chgs	22,179	39,570	40,558	41,572	42,613	43,678
523060 - Office Supplies	46,033	48,636	49,851	51,097	52,375	53,683
523070 - Uniforms & Clothing	36,390	40,208	41,216	42,245	43,303	44,384
523080 - Unclassified Supplies	982,440	1,081,562	1,108,601	1,136,318	1,164,724	1,193,843
523090 - Furniture & Equip Non Cap	25,535	26,812	27,481	28,170	28,873	29,596
523130 - Building Supplies Non Cap	6,236	6,548	6,712	6,880	7,052	7,228
523140 - Safety Materials & Supplies	19,207	20,167	20,671	21,189	21,719	22,262
524010 - Travel & Training	112,119	123,124	126,202	129,356	132,590	135,907
524020 - Journals & Books	1,577	1,656	1,697	1,740	1,783	1,827
524030 - Memberships	39,018	40,968	41,993	43,043	44,118	45,222
524040 - Membershp/Certificates/License	32,744	34,381	35,241	36,122	37,024	37,950
524050 - Lease Exp Building & Office	58	61	62	64	66	67
524070 - Lease Expense- Machines	27,197	28,557	29,271	30,004	30,753	31,522
524080 - Unclassified Charges	1,868	1,961	2,011	2,061	2,112	2,165
540120 - Bad Debt Expense	413,258	433,921	444,769	455,888	467,285	478,967
540130 - Line Extensions	336,397	353,217	362,047	371,098	380,376	389,885
550040 - Computer Equipment	15,850	35,143	36,022	36,922	37,845	38,791
550060 - Unclassified Equipment	1,629,866	1,689,909	1,732,157	1,775,460	1,819,846	1,865,343
<b>Internal Service Funds</b>	<b>11,076,973</b>	<b>11,810,986</b>	<b>12,165,309</b>	<b>12,530,276</b>	<b>12,906,180</b>	<b>13,293,365</b>
560010 - Human Resource Expense	415,743	354,913	365,559	376,527	387,822	399,457
560020 - Accounting Expense	507,776	557,667	574,398	591,630	609,378	627,661
560030 - Purchasing Expense	223,450	232,228	239,191	246,369	253,760	261,372
560040 - Information Systems Expense	1,800,508	1,721,099	1,772,733	1,825,914	1,880,691	1,937,113
560050 - Risk Management Expense	1,612,517	1,836,339	1,891,427	1,948,172	2,006,618	2,066,814
560060 - Radio Communications Expense	48,596	46,743	48,146	49,590	51,079	52,610
560070 - Revenue Collection	284,962	292,382	301,154	310,189	319,494	329,079
560080 - Utility Services Expense	1,462,035	1,562,423	1,609,296	1,657,574	1,707,302	1,758,521
560082 - Facilities and Environmental	1,081,507	1,247,486	1,284,911	1,323,458	1,363,162	1,404,057
560090 - Vehicle Garage Expense	831,894	864,086	890,008	916,710	944,209	972,536
560095 - Vehicle Fuel	299,336	278,079	286,421	295,016	303,865	312,980
560100 - Vehicle Replacement	1,308,712	1,446,114	1,489,498	1,534,183	1,580,209	1,627,614
560120 - Indirect Costs	971,148	1,133,822	1,167,835	1,202,869	1,238,956	1,276,125
560140 - Community Relations Expense	149,541	136,200	140,286	144,495	148,829	153,294
560150 - Diversity and Inclusion Exp	79,248	101,405	104,446	107,580	110,806	114,132
<b>Utilities and Other Expenses</b>	<b>3,573,854</b>	<b>4,204,624</b>	<b>4,309,739</b>	<b>4,417,482</b>	<b>4,527,919</b>	<b>4,641,118</b>
571010 - Utilities - Sewer	5,466	7,801	7,996	8,196	8,401	8,611
571030 - Utilities - Sanitation	159,249	167,225	171,406	175,691	180,084	184,585
571040 - Utilities - Stormwater	43,922	46,118	47,271	48,452	49,665	50,907
571050 - Utilities - Gas	719,085	755,039	773,916	793,263	813,094	833,422
571060 - Utilities - Water	102,370	107,489	110,175	112,929	115,753	118,647
571070 - Utilities - Electric	2,515,642	3,091,425	3,168,711	3,247,929	3,329,126	3,412,355
571080 - Utilities - Fire Services	28,120	29,527	30,264	31,022	31,796	32,591
<b>Transfers</b>	<b>33,139,945</b>	<b>33,649,267</b>	<b>35,659,303</b>	<b>36,010,774</b>	<b>36,739,772</b>	<b>37,106,151</b>
611300 - Debt Service Transfer	19,683,675	19,691,234	21,561,690	21,560,720	21,928,468	21,924,564
612200 - RR&I Transfer	11,720,957	12,307,003	12,430,073	12,740,825	13,059,345	13,385,829
612300 - Other Transfers	1,691,175	1,604,685	1,620,732	1,661,250	1,702,781	1,745,351
612400 - Inter-Fund Ops Transfer	44,138	46,345	46,808	47,979	49,178	50,407
<b>Contributions to Operations</b>	<b>5,650,429</b>	<b>5,932,950</b>	<b>6,081,274</b>	<b>6,233,306</b>	<b>6,389,139</b>	<b>6,548,867</b>
620001 - Contribution to General Fund	5,650,429	5,932,950	6,081,274	6,233,306	6,389,139	6,548,867
<b>Year End Adjustments</b>	<b>591,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
632200 - Transfer to RR&I	591,904	0	0	0	0	0