



CHILLICOTHE MUNICIPAL UTILITIES
920 S. Washington St., P.O. Box 140
Chillicothe, MO 64601

660-646-1664 Customer Service
660-646-1683 Administrative
www.cmuchillicothe.com

Date: March 16, 2021
To: Mayor and City Council
From: Katie Bolling, Finance Director
Subject: Budget for FYE 3/31/2022 – **Budget Review for Approval 3/29/2021**

The proposed 2021-22 Budget for the Electric, Water Resources (Water/Wastewater), and Refuse Departments of Chillicothe Municipal Utilities is hereby submitted for your review. The overall operating revenues and expenses are projected to be \$15,513,189 and \$15,443,448, respectively. This includes a 2% cost-of-living adjustment on CMU employee salaries.

Overall, the Budget, inclusive of all Departments, is financially sound with no anticipated rise in current utility rates. And, as experienced over the last few years, April 1st will also usher in the next step of the ongoing customer rate adjustment initiative which carries an anticipated revenue-neutral effect for CMU.

The budget includes notable capital expenditure items and other budgetary effects as follows:

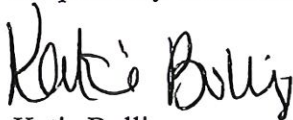
1. Capacity Credits were adjusted to reflect partial non-receipt due to one of the turbines being down because of a damaged generator. It is projected to remain down for the whole fiscal year while all alternatives which were provided by an electric generation study completed in the prior fiscal year are explored and thoroughly evaluated.
2. Reserve Funds earmarked for Generation & Power Plant Expenses are assigned for any necessary high-cost repairs to the generation equipment or plant facilities.
3. Replacement of the AMI System and associated acceleration of depreciation for the fixed assets being retired and disposed in conjunction with that project is slated for the upcoming fiscal year. This affects the Electric & Water Resources Departmental detailed budgets.

4. Purchased Power was budgeted at \$68.00 per MWh for upcoming fiscal year. The most recent month-end costs for CMU have been in the \$71.00 range, and are also expecting an updated calculation on the monthly bill which is forecasted to bring in a savings of around \$3.00 per MWh. Power costs are not forecasted to rise over the next year. With the recent shift of power between political parties in DC, it will be interesting to see if power costs will remain contained going forward.
5. Billing sales for all Departments are forecasted to remain steady or rise slightly over the most recent, lower-consumption year mainly attributable to unusually milder weather patterns throughout most of the year.
6. Other Expenses were budgeted with the following anticipated increases organization-wide:

-- Health Insurance	+ 3.0%
-- Pension Expense (Lagers Contribution Rate)	+ 0.7%
-- All Other Expenses	+ 0.5%

The attached budget document also outlines future fiscal budget-year agendas forecasting CMU's ongoing plans for other significant capital projects and their associated period financial projection.

Respectfully Submitted,



Katie Bolling
Finance Director



Chillicothe Municipal Utilities

Budget - For City Council

Review on 3/16/2021
& Approval at Meeting on 3/29/2021

For Fiscal Year Ending
March 31, 2022

Chillicothe Municipal Utilities

Summary Overview -- All Departments

Budget FYE 3/31/2022

	-----Budgeted-----		-----Budgeted-----		-----Budgeted-----		
	Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Total Expenses	Capital Items	Net Income (Loss)
	Revenue	Revenue	Expenses	Expenses	Expenses	Items	(Loss)
Electric	10,760,824	168,820	10,749,299	0	10,749,299	1,583,745	180,345
Water	1,920,400	76,469	2,018,347	0	2,018,347	507,500	(21,478)
Wastewater	1,322,126	81,200	1,494,098	0	1,494,098	502,500	(90,772)
Refuse	1,136,250	47,100	1,181,703	0	1,181,703	29,400	1,647
Grand Totals	<u>15,139,600</u>	<u>373,589</u>	<u>15,513,189</u>	<u>0</u>	<u>15,443,448</u>	<u>2,623,145</u>	<u>69,741</u>

Electric Department

FYE March 31, 2022

Budget – For City Council

Review on 3/16/2021
& Approval at Meeting on 3/29/2021



**ELECTRIC DEPARTMENT
GENERATION
CAPITAL & MAJOR EXPENDITURES
FYE 3/31/2022**

Year: 2021-2022		
1	Reverse Osmosis PLC Upgrade	\$25,000
2	Plotter Printer for GIS	\$7,500
	Total	<u>\$32,500</u>

Year: 2022-2023		
1	None	\$0
	Total	<u>\$0</u>

Year: 2023-2024		
1	None	\$0
	Total	<u>\$0</u>

Year: 2024-2025		
1	None	\$0
	Total	<u>\$0</u>

Year: 2025-2026		
1	None	\$0
	Total	<u>\$0</u>

Expense Items

1	Survalent Support	13,500
2	Schreiber Engineering	15,000
3	Training	7,500
4	Safety Items	1,500
5	Gravel Outfalls	2,500
6	Spill Plan Items	1,500
7	Diesel Stack Testing (Every 5 years)	15,000
	Total	<u>\$56,500</u>

Special Items & Training

1	Operator Training and Membership Dues	\$3,000
	Total	<u>\$3,000</u>

**ELECTRIC DEPARTMENT
TRANSMISSION & DISTRIBUTION
CAPITAL IMPROVEMENTS
FYE 3/31/2022**

Year: 2021-2022

1	Distribution Items	\$200,000
2	Replace 3 SEL 651 Recloser Control Upgrade (Sub R)	\$18,000
3	Replace Unit # 4 (2011 Digger Derrick)	\$225,000
4	LED Street Light Replacement Program	\$50,000
5	Tractor Repair & PTO [\$22.5k total: \$7.5k each-Elect / Water / Wwater]	\$7,500
6	<u>FYE2021 Budget Carryover: Unit #11 Bucket Truck Addition</u>	<u>\$100,745</u>
	Total	<u><u>\$601,245</u></u>

Year: 2022-2023

1	Distribution Items	\$250,000
2	Replace 3 SEL 651 Recloser Control Upgrade (Sub R/L)	\$18,000
3	Transmission Line Upgrades	\$50,000
4	LED Street Light Replacement Program	\$50,000
5	Substation LTC Maintenance	\$50,000
6	Warehouse Roof	\$70,000
7	Replace Unit #100 (2010 Ford Escape)	\$30,000
	Total	<u><u>\$518,000</u></u>

Year: 2023-2024

1	Distribution Items	\$250,000
2	Replace Unit #2 (2012 Bucket Truck)	\$225,000
3	Replace 1988 GMC Dump Truck Unit #18 (\$99k - 1/3)	\$33,000
4	LED Street Light Replacement Program	\$50,000
5	Replace 3 SEL 651 Recloser Control Upgrade (Sub L)	\$18,000
	Total	<u><u>\$576,000</u></u>

Year: 2024-2025

1	Distribution Items	\$250,000
2	Other Capital Items	\$300,000
	Total	<u><u>\$550,000</u></u>

Year: 2025-2026

1	Distribution Items	\$250,000
2	Other Capital Items	\$300,000
	Total	<u><u>\$550,000</u></u>

Expense Items

1	Tree trimming	\$75,000
2	Industrial Developer Expense	\$6,600
	Total	<u><u>\$81,600</u></u>

Special Items & Training

1	Superintendents Conference	\$2,350
2	MAMU Lineman Training Course & MPUA	\$2,600
	Total	<u><u>\$4,950</u></u>

CMU OFFICE & ADMINISTRATION
CAPITAL IMPROVEMENTS
 FYE 3/31/2022

Year: 2021-2022		
1	AMI System Upgrade [\$1900k total: \$950k Electric / \$475k Water / \$475k WWater]	\$950,000
	Total	<u>\$950,000</u>
Year: 2022-2023		
1	HVAC Replacement Unit (for West Unit)	\$15,000
	Total	<u>\$15,000</u>
Year: 2023-2024		
1	Copier -- Rotate out non-supported unit in another Dept.	\$10,000
	Total	<u>\$10,000</u>
Year: 2024-2025		
1	None.	\$0
	Total	<u>\$0</u>
Year: 2025-2026		
1	None.	\$0
	Total	<u>\$0</u>

Expense Items

1	Admin/Board/APPA/MPUA/MoPEP	\$8,500
2	Seminars, Workshops & Other Training (Springbrook, Online, etc.)	\$1,000
3	LAGERS Employee Annual Meeting - 1 Rep (Mgmt)	\$1,500
4	MIRMA Insurance - Annual & Board Meetings (3)	\$1,200
5	Building Repairs	\$5,000
6	Office Furniture Replacements	\$2,900
	Total	<u>\$20,100</u>

Special Items & Training

1	Memberships/Licenses/Dues	\$5,000
	Total	<u>\$5,000</u>

CAPITAL ADDITIONS -- 5-YR PROJECTION

Electric Dept. -- Generation / T&D / Office

PRODUCTION PLANT

Structures & Improvements	0	0	0	0	0
Cooling Towers & Circulating Water System	25,000	0	0	0	0
Accessory Electric Equipment	0	0	0	0	0
Miscellaneous Power Plant Equipment	7,500	0	0	0	0
Peaking Plant	0	0	0	0	0
Plant Mobile Equipment	0	0	0	0	0
TOTAL PRODUCTION PLANT	32,500	0	0	0	0

TRANSMISSION PLANT

Land Clearing & Right of Ways	0	0	0	0	0
Station Equipment	0	0	0	0	0
Poles & Fixtures	0	50,000	0	0	0
Overhead Conductors & Devices	0	0	0	0	0
Miscellaneous Equipment	0	0	0	0	0
TOTAL TRANSMISSION PLANT	0	50,000	0	0	0

DISTRIBUTION PLANT

Station Equipment - Distribution	218,000	318,000	268,000	250,000	250,000
Station Equipment - Interconnect	0	0	0	0	0
Poles & Fixtures	0	0	0	0	0
Overhead Conductors & Devices	0	0	0	0	0
Underground Conduit	0	0	0	0	0
Underground Conductors	0	0	0	0	0
Line Transformers	0	0	0	0	0
Services	0	0	0	0	0
Meters	950,000	0	0	0	0
Street Lighting, Signal System, & Park Equipment	50,000	50,000	50,000	0	0
Mobile Distribution Equipment	325,745	0	258,000	0	0
Total Other Equipment	0	0	0	0	0
Projects	0	0	0	300,000	300,000
TOTAL DISTRIBUTION PLANT	1,543,745	368,000	576,000	550,000	550,000

GENERAL PLANT AND EQUIPMENT:

Structures & Improvements	0	85,000	0	0	0
Office Furniture & Equipment	0	0	10,000	0	0
Office & admin. Mobile Equip.	0	30,000	0	0	0
Stores Equipment	0	0	0	0	0
Shop Equipment	0	0	0	0	0
Laboratory Equipment	0	0	0	0	0
Tools & Work Equipment	0	0	0	0	0
Plant	7,500	0	0	0	0
Distribution	0	0	0	0	0
Radio Equipment	0	0	0	0	0
Miscellaneous & Expense Items	0	0	0	0	0
TOTAL GENERAL PLANT & EQUIP	7,500	115,000	10,000	0	0

UNCLASSIFIED PLANT/LAND & IMPROVEMENTS

	0	0	0	0	0
TOTAL	1,583,745	533,000	586,000	550,000	550,000

ELECTRIC DEPARTMENT

INCOME STATEMENT

<u>REVENUES</u>	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
Gross Billings	9,725,407	10,018,524	9,609,211	9,914,024
MoPep – Capacity & Generation Credits	1,411,852	1,291,800	774,669	787,000
Misc. Bills, Temp, & Connection fees	53,371	50,000	74,486	52,000
Fiber Lease Revenue	5,400	5,400	7,800	7,800
Less:				
Total Revenues	11,196,031	11,365,724	10,466,167	10,760,824
<u>EXPENSES</u>				
Generation & Purchase Power	8,748,180	8,227,574	7,507,546	7,502,193
Transmission & Distribution	750,151	750,433	723,338	703,068
Customer Accounting & Network Systems	623,256	618,732	570,144	606,035
Administrative & General	882,445	999,392	963,149	961,829
Depreciation	795,401	802,500	960,375	976,175
Total Expenses	11,799,432	11,398,631	10,724,551	10,749,299
Operating Income (Loss)	(603,402)	(32,907)	(258,384)	11,525
Nonoperating Revenue	247,787	235,085	198,806	168,820
Nonoperating (Expenses)	0	0	0	0
Operating Transfers (Out)	0	0	0	0
Operating Transfers In	0	0	0	0
Net Income (Loss) Before Extraordinary Items	(355,615)	202,178	(59,578)	180,345
Other Extraordinary Items	0	0	0	0
(Gain) / Loss on Disposal of F/A	(4,380)	0	(4,253)	0
Transfer Out to Water Dept.	75,000	0	0	0
Net Income (Loss) After Extraordinary Items	(426,235)	202,178	(55,325)	180,345

ELECTRIC DEPARTMENT

OPERATING EXPENSES

GENERATION:

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
<i>POWER PLANT - Diesels</i>				
Generation Supervision & Labor	290,785	300,032	287,070	253,759
Diesel Plant Generating Fuel	5,488	8,020	8,699	5,000
EPA Emissions & NOX Fees	13,414	3,232	5,153	7,500
Lube/Oil/Supplies Expense	1,865	3,030	2,313	3,030
Water & Water Treatment	385	404	448	404
Buildings & Generation Equipment	491,523	35,266	14,472	15,500
<i>BEARDMORE ENERGY CENTER</i>				
Gas/Oil Expense	289,161	300,000	43,559	95,000
Gas Turbine Generator Maintenance	466,061	89,590	45,069	50,000
Purchased Power	7,189,498	7,488,000	7,100,763	7,072,000
Generation Total	8,748,180	8,227,574	7,507,546	7,502,193

TRANSMISSION & DISTRIBUTION:

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
Transmission & Distrib. Labor	480,132	497,707	445,251	461,531
Maint Trans. & Distr. Sys. Expense	164,567	141,516	181,193	141,516
Tree Trimming Expense	74,979	75,000	76,679	75,000
Maint. of Services & Meters	13,158	17,170	2,927	8,020
PCB Compliance Expense	0	1,515	3,950	1,515
SCADA System	13,338	13,485	13,338	13,485
Special City Service Labor	0	0	0	0
Special City Service Expense	3,975	4,040	0	2,000
Transmission & Distribution Total	750,151	750,433	723,338	703,068

ELECTRIC DEPARTMENT

(Expenses Continued)

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
CUSTOMERS' ACCOUNTING AND NETWORK SYSTEMS:				
I T, Network, & Communications Labor	189,127	191,675	203,961	202,853
I T, Network, & Communications Expense	15,673	15,950	11,112	12,500
Generation Office Supplies & Expense	13,803	20,992	16,578	17,000
Trans. & Distr. Office Supplies & Expense	26,435	30,390	29,491	30,000
Office Salaries & Wages	183,204	178,373	183,813	201,767
General Office Supplies & Expense	118,584	113,315	79,401	103,646
Meter Services Wages	34,691	35,538	35,430	35,269
Meter Services Expense	41,741	32,500	10,357	3,000
	623,256	618,732	570,144	606,035
ADMINISTRATIVE AND GENERAL:				
Admin. & Warehouse Wages	142,015	145,765	145,553	149,588
Industrial Developer	5,023	6,600	5,633	6,600
Professional Services/Engineering	27,716	90,300	80,477	30,100
Customer Marketing	3,436	1,616	2,518	1,616
Health & Life insurance	242,985	252,300	244,623	256,608
Training, Meeting, & Education	20,199	27,685	7,558	24,000
Vehicle Expense	25,402	28,280	23,239	26,000
Warehouse Expense	25,838	25,250	25,620	25,250
Commercial Liability Umbrella Insurance	152,348	160,899	175,588	180,856
Bad Debts	31,272	28,000	22,375	28,000
Miscellaneous Expense	8,527	16,948	18,865	15,000
Pension Expense	103,306	117,213	116,321	122,548
Payroll & Unemployment Taxes	94,378	98,537	94,780	95,663
	882,445	999,392	963,149	961,829
TOTALS	11,004,031	10,596,131	9,764,176	9,773,124

ELECTRIC DEPARTMENT

NON-OPERATING REVENUES & EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
NON-OPERATING REVENUE				
Interest Income	152,647	151,185	109,153	84,920
Delinquent Charges	74,608	72,000	73,418	72,000
Farm Income / (Expense)	1,800	1,800	1,800	1,800
Other Income	18,731	10,100	14,435	10,100
	<u>247,787</u>	<u>235,085</u>	<u>198,806</u>	<u>168,820</u>
NON-OPERATING EXPENSE				
Interest Expense	0	0	0	0
Other Expense	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ELECTRIC DEPARTMENT

REVENUE & EXPENSE-- 5-YR PROJECTIONS

REVENUE:

Gross Billings
 MoPep 1 Capacity & Generation Credits
 Electric misc. bills, temp, & connection fees
 Fiber Lease Revenue

TOTAL

EXPENSES:

Production, generation & purchase power
 Transmission & Distribution
 Customer Accounting & Collection
 Administrative & General

Depreciation

TOTAL

Operating Income

Non-operating Income
(netted Revenues + Expenses)
 Extraordinary Items

NET INCOME

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
	9,725,407	9,609,211	9,914,024	9,914,024	9,914,024	9,914,024	9,914,024
	1,411,852	774,669	787,000	787,000	787,000	787,000	787,000
	53,371	74,486	52,000	52,000	52,000	52,000	52,000
	5,400	7,800	7,800	7,800	7,800	7,800	7,800
TOTAL	11,196,031	10,466,167	10,760,824	10,760,824	10,760,824	10,760,824	10,760,824
	8,748,180	7,507,546	7,502,193	7,505,538	7,508,908	7,512,305	7,515,729
	750,151	723,338	703,068	708,341	713,653	719,006	724,398
	623,256	570,144	606,035	612,577	619,190	625,875	632,631
	882,445	963,149	961,829	972,572	983,435	994,419	1,005,526
	795,401	960,375	976,175	906,575	916,975	916,975	916,975
TOTAL	11,799,432	10,724,551	10,749,299	10,705,602	10,742,162	10,768,580	10,795,259
	(603,402)	(258,384)	11,525	55,222	18,662	(7,756)	(34,435)
Operating Income							
Non-operating Income <small>(netted Revenues + Expenses)</small>	247,787	198,806	168,820	168,820	168,820	168,820	168,820
Extraordinary Items	(70,620)	4,253	0	0	0	0	0
NET INCOME	(426,235)	(55,325)	180,345	224,042	187,482	161,064	134,385

ELECTRIC DEPARTMENT

WORKING CAPITAL STATEMENT -- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
SOURCES OF WORKING CAPITAL							
OPERATIONS:							
Net Income	(426,235)	(55,325)	180,345	224,042	187,482	161,064	134,385
Items not Requiring Working Capital:							
Depreciation	795,401	960,375	976,175	906,575	916,975	916,975	916,975
Working capital provided by operations	369,166	905,050	1,156,520	1,130,617	1,104,457	1,078,039	1,051,360
Returned Debt Reserves for capital projects	0	0	0	0	0	0	0
Total sources of working capital	369,166	905,050	1,156,520	1,130,617	1,104,457	1,078,039	1,051,360
USES OF WORKING CAPITAL							
Acquisition of Property, Plant, & Equipment	612,624	335,747	1,583,745	533,000	586,000	550,000	550,000
Fund Reserve Electric cap. improv. program	0	0	0	0	0	0	0
Debt Service Principal	0	0	0	0	0	0	0
Other Sources (Inventory increase etc.)	0	0	0	0	0	0	0
Total uses of working capital	612,624	335,747	1,583,745	533,000	586,000	550,000	550,000
Draw on Reserves	243,458	0	427,225	0	0	0	0
Net Increase (Decrease) in Working Capital	0	569,303	0	597,617	518,457	528,039	501,360

Water Resources Department

FYE March 31, 2022

Budget – For City Council

Review on 3/16/2021
& Approval at Meeting on 3/29/2021



**WATER DEPARTMENT
CAPITAL IMPROVEMENTS
FYE 3/31/2022**

Year: 2021-2022		
1	Replace Fire Hydrants	\$25,000
2	AMI System Upgrade [\$1900k total: \$950k Electric / \$475k Water / \$475k WWater]	\$475,000
3	Tractor Repair & PTO [\$22.5k total: \$7.5k each-Elect / Water / Wwater]	\$7,500
	Total	<u><u>\$507,500</u></u>

Year: 2022-2023		
1	Replace Fire Hydrants	\$25,000
2	Replace E35 Bobcat Mini Excavator	\$55,000
3	PLC Upgrades	\$10,000
4	Tower #1 - Cleaning & Surface Rust Repairs	\$20,000
	Total	<u><u>\$110,000</u></u>

Year: 2023-2024		
1	Replace Fire Hydrants	\$25,000
2	Test Pump 6 Wells and Chemical Treatment	\$65,000
3	Replace HSP #3	\$85,000
4	Replace 1988 GMC Dump Truck Unit #18 (\$99k - 1/3)	\$33,000
	Total	<u><u>\$208,000</u></u>

Year: 2024-2025		
1	Replace Distribution Mains	\$100,000
2	Replace Unit #3 (2011 Chevy 4WD/Crew Cab w/Trade-in)	\$45,000
3	Water Tower #3 - Paint and Repair	\$200,000
4	Replace Unit #5 (2009 Chevy 4WD/Reg Cab w/Trade-in)	\$35,000
	Total	<u><u>\$380,000</u></u>

Year: 2025-2026		
1	Replace Distribution Mains	\$100,000
	Total	<u><u>\$100,000</u></u>

Expense Items

1	New Street Projects	\$5,000
2	Industrial Developer	\$2,250
	Total	<u><u>\$7,250</u></u>

Special Items & Training

1	Operator Training and Membership Dues	\$7,000
2	Tower #2 Wash & Paint Touchup	\$22,000
	Total	<u><u>\$29,000</u></u>

Water Dept. --

CAPITAL ADDITIONS -- 5-YR PROJECTION

	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
Land & Land Improvements	0	0	0	0	0
Pumping & Purification:					
Structures & improvements	0	0	0	0	0
Intake & suction piping	0	0	65,000	0	0
Reservoirs & elevated tanks	0	20,000	0	200,000	0
Pumping equipment	0	0	85,000	0	0
Purification & chemical feed equipment	0	0	0	0	0
Miscellaneous equipment	0	0	0	0	0
Plant construction	0	0	0	0	0
TOTAL PUMPING & PURIFICATION	0	20,000	150,000	200,000	0
Transmission & Distribution:					
Transmission mains	0	0	0	0	0
Distribution mains	0	0	0	100,000	100,000
Services	0	0	0	0	0
Meters	475,000	0	0	0	0
Hydrants	25,000	25,000	25,000	0	0
City park equipment	0	0	0	0	0
TOTAL TRANSMISSION & DISTRIBUTION	500,000	25,000	25,000	100,000	100,000
General Plant & Equipment:					
Structures & improvements	0	0	0	0	0
Office equipment & furniture	0	0	0	0	0
Transportation & mobile equipment	0	55,000	33,000	80,000	0
Stores equipment	0	0	0	0	0
Shop equipment	7,500	0	0	0	0
Signal equipment	0	0	0	0	0
Laboratory equipment	0	0	0	0	0
Tools & work equipment	0	0	0	0	0
Miscellaneous & Expense Items	0	0	0	0	0
Radio equipment	0	10,000	0	0	0
TOTAL GENERAL PLANT & EQUIPMENT	7,500	65,000	33,000	80,000	0
UNCLASSIFIED PLANT & IMPROVEMENTS	0	0	0	0	0
TOTAL	507,500	110,000	208,000	380,000	100,000

WATER DEPARTMENT

INCOME STATEMENT

<u>REVENUES</u>	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
Gross Billings	1,705,979	1,856,450	1,851,317	1,905,800
Misc Billings, Tap, Temp, & Connection Fees	24,237	14,600	35,000	14,600
Other / Misc Refunds	0	0	0	0
Total Revenues	1,730,216	1,871,050	1,886,317	1,920,400
 <u>EXPENSES</u>				
Plant, Pumping, & Purification	763,345	761,677	767,780	771,429
Distribution System	246,920	192,126	222,573	202,299
Customer Accounting & Network Systems	196,086	190,677	181,261	188,579
Administrative & General	376,719	410,385	402,819	401,841
Depreciation	374,227	379,820	446,700	454,200
Total Expenses	1,957,297	1,934,686	2,021,132	2,018,347
Operating Income (Loss)	(227,080)	(63,636)	(134,815)	(97,947)
Nonoperating Revenue	80,350	77,140	75,512	76,469
Nonoperating Expenses	0	0	0	0
Operating Transfers OUT	0	0	0	0
Operating Transfers IN	100,000	0	0	0
Net Income (Loss) Before Extraordinary Items	(46,730)	13,504	(59,303)	(21,478)
(Gain) / Loss on Disposal of F/A	0	0	0	0
Net Income (Loss) After Extraordinary Items	(46,730)	13,504	(59,303)	(21,478)

WATER DEPARTMENT

OPERATING EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
PLANT, PUMPING, AND PURIFICATION:				
Plant Labor	430,344	425,663	421,899	431,551
Chemicals & Handling	122,028	122,500	127,902	125,000
Misc Plant Supplies & Expense	3,856	5,050	2,099	4,000
Laboratory Supplies & Expense	35,665	36,360	34,121	36,000
Plant Utilities & Fuel	131,911	132,815	137,496	136,077
Sludge Basin	5,291	20,200	33,104	24,000
Plant Pumps & Purification Equipment	14,217	15,150	4,863	10,000
Plant Buildings & Grounds	16,591	2,222	2,329	2,300
Misc Equipment & Tools	3,442	1,717	3,965	2,500
<i>Plant Expenses Total</i>	763,345	761,677	767,780	771,429
DISTRIBUTION SYSTEMS:				
	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
Distribution Labor	136,500	142,469	146,136	129,267
Misc Distribution Supplies & Expense	88	202	(0)	202
Elevated Tanks & Towers	9,646	2,000	30	24,000
Distribution Mains	39,539	30,300	45,018	30,300
Services & Meters Maintenance	2,842	4,025	4,992	4,025
Water Wells	58,305	12,625	26,397	14,000
Special City Service Labor	0	0	0	0
Special City Service Expense	0	505	0	505
<i>Distribution Systems Expenses Total</i>	246,920	192,126	222,573	202,299

WATER DEPARTMENT

(Expenses Continued)

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
CUSTOMERS' ACCOUNTING AND NETWORK SYSTEMS:				
I T, Network, & Communications Labor	13,061	12,501	13,302	13,230
I T, Network, & Communications Expense	473	253	231	253
Water Office Supplies & Expense	26,576	24,192	23,440	24,000
Office Salaries & Wages	83,274	80,613	82,685	91,712
General Office Supplies & Expense	42,340	46,153	42,952	46,205
Meter Services Wages	9,784	9,968	9,970	10,180
Meters Expense	20,578	17,000	8,681	3,000
	<u>196,086</u>	<u>190,677</u>	<u>181,261</u>	<u>188,579</u>
ADMINISTRATIVE AND GENERAL:				
Admin & Warehouse Wages	25,968	26,675	26,621	27,345
Industrial Developer	2,250	2,250	2,560	2,250
Engineering & Professional Fees	5,387	22,565	15,303	6,525
Health & Life Insurance	143,323	150,936	148,713	159,783
Training, Meeting & Education	637	2,020	1,700	2,020
Vehicle Expense	10,105	10,908	9,666	10,500
Warehouse Expense	2,809	3,030	3,913	3,500
Commercial Liability Umbrella Insurance	69,842	73,758	78,016	75,971
Bad Debts	3,994	4,500	2,513	4,500
Miscellaneous	8,828	2,677	5,421	3,000
Pension -- LAGERS	53,547	60,341	58,498	59,783
Payroll & Unemployment Taxes	50,028	50,726	49,894	46,665
	<u>376,719</u>	<u>410,385</u>	<u>402,819</u>	<u>401,841</u>
Total Operating Expenses	<u>1,583,069</u>	<u>1,554,866</u>	<u>1,574,432</u>	<u>1,564,147</u>

WATER DEPARTMENT

NON-OPERATING REVENUES & EXPENSES

NON-OPERATING REVENUE	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
Interest Income	14,895	11,660	10,056	10,000
Other NOR	1,004	1,000	1,115	1,000
Delinquent Charges	33,971	34,000	33,372	34,000
Other Income -- Tower Leases & Realized G/L on F/A	30,480	30,480	30,970	31,469
	80,350	77,140	75,512	76,469
 NON-OPERATING EXPENSE				
Interest Expense	0	0	0	0
Other Expense	0	0	0	0
	0	0	0	0

WATER DEPARTMENT

REVENUE & EXPENSE-- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
REVENUE:							
Gross Billings	1,705,979	1,851,317	1,905,800	1,905,800	1,905,800	1,905,800	1,905,800
Misc Billings, Tap, Temp, & Connection Fees	24,237	35,000	14,600	14,600	14,600	14,600	14,600
Other / Misc Refunds	0	0	0	0	0	0	0
TOTAL	1,730,216	1,886,317	1,920,400	1,920,400	1,920,400	1,920,400	1,920,400
EXPENSES:							
Plant, Pumping, & Purification	763,345	767,780	771,429	775,286	779,162	783,058	786,973
Distribution System	246,920	222,573	222,299	232,966	212,713	214,309	215,916
Customer Accounting & Network Systems	196,086	181,261	188,579	189,993	191,418	192,854	194,300
Administrative & General	376,719	402,819	401,841	404,855	407,891	410,950	414,033
Depreciation	374,227	446,700	454,200	425,700	434,700	444,700	444,700
TOTAL	1,957,297	2,021,132	2,038,347	2,028,800	2,025,885	2,045,871	2,055,922
Operating Income	(227,080)	(134,815)	(117,947)	(108,400)	(105,485)	(125,471)	(135,522)
Non-operating Income <small>(netted Revenues + Expenses)</small>	80,350	75,512	76,469	76,469	76,469	76,469	76,469
Extraordinary Items	100,000	0	0	0	0	0	0
NET INCOME	(46,730)	(59,303)	(41,478)	(31,931)	(29,016)	(49,002)	(59,053)

WATER DEPARTMENT

WORKING CAPITAL STATEMENT -- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
SOURCES OF WORKING CAPITAL OPERATIONS:							
Net Income	(46,730)	(59,303)	(41,478)	(31,931)	(29,016)	(49,002)	(59,053)
Items not Requiring Working Capital:							
Depreciation	374,227	446,700	454,200	425,700	434,700	444,700	444,700
Working capital provided by operations	327,497	387,397	412,722	393,769	405,684	395,698	385,647
Returned Debt Reserves for capital projects	0	0	0	0	0	0	0
Total sources of working capital	327,497	387,397	412,722	393,769	405,684	395,698	385,647
USES OF WORKING CAPITAL							
Acquisition of Property, Plant, & Equipment	306,517	550,106	507,500	110,000	208,000	380,000	100,000
Fund Reserve WATER cap. improv. program	0	0	0	0	0	0	0
Debt Service Principal	0	0	0	0	0	0	0
Other Sources (inventory increase etc.)	0	0	0	0	0	0	0
Total uses of working capital	306,517	550,106	507,500	110,000	208,000	380,000	100,000
Draw on Reserves	0	162,709	94,778	0	0	0	0
Net Increase (Decrease) in Working Capital	20,980	0	0	283,769	197,684	15,698	285,647

**WASTEWATER DEPARTMENT
COLLECTION SYSTEM & TREATMENT PLANT
CAPITAL IMPROVEMENTS
FYE 3/31/2022**

Year: 2021-2022

1	AMI System Upgrade [\$1900k total: \$950k Electric / \$475k Water / \$475k WWater]	\$475,000
2	Plant Grates	\$20,000
3	Tractor Repair & PTO [\$22.5k total: \$7.5k each-Elect / Water / Wwater]	\$7,500
Total		\$502,500

Year: 2022-2023

1	System improvements	\$50,000
2	Replace Unit #34 (2001 Jetter Line Cleaner/Camera)	\$100,000
3	PLC Upgrades	\$10,000
4	Lab Equipment	\$6,000
Total		\$166,000

Year: 2023-2024

1	System improvements	\$50,000
2	Sewer Line Improvements (Lining Project)	\$550,000
3	Replace Unit #18 (1988 GMC Dump Truck) (\$99k total cost - 1/3)	\$33,000
Total		\$633,000

Year: 2024-2025

1	System improvements	\$50,000
2	Replace Unit #12 (2011 3/4 Ton/4 Dr/Service Bed w/ Trade-in)	\$40,000
Total		\$90,000

Year: 2025-2026

1	System improvements	\$75,000
Total		\$75,000

Year: 2026-2027

1	Sewer Line Improvements (Lining Project)	\$400,000
Total		\$400,000

Expense Items

1	Manhole Riser Rings	\$5,000
2	NPDES Permit Fee	\$5,500
3	Industrial Developer	\$900
4	Wastewater Plant Miscellaneous Repairs	\$20,000
5	Environmental Engineering & Consulting	\$8,000
6	Irrigation Pond Cleanout	\$35,000
Total		\$74,400

Special Items & Training

1	Wastewater Subscriptions / Memberships / Dues / Training	\$5,000
Total		\$5,000

Waste Water Dept. --

CAPITAL ADDITIONS -- 5-YR PROJECTION

	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
LAND & IMPROVEMENTS:	0	0	0	0	0
TREATMENT PLANT:					
Structures & improvements	20,000	0	0	0	0
Piping	0	0	0	0	0
Pumping Equipment	0	0	0	0	0
Sludge disposal equipment	7,500	0	0	0	0
Mechanical devices	0	0	0	0	0
Heater	0	0	0	0	0
Miscellaneous equipment	0	0	0	0	0
Laboratory equipment	0	6,000	0	0	0
Storm sewers	0	0	0	0	0
Wastewater treatment plant	0	0	0	0	0
Irrigation system	0	0	0	0	0
System improvements	0	50,000	50,000	50,000	75,000
Construction in progress	0	0	0	0	0
TOTAL TREATMENT PLANT	27,500	56,000	50,000	50,000	75,000
SEWER COLLECTION:					
Sewers	0	0	550,000	0	0
Transportation equipment	0	0	33,000	40,000	0
Meters, tools, & equipment	475,000	100,000	0	0	0
TOTAL SEWER COLLECTION	475,000	100,000	583,000	40,000	0
GENERAL PLANT:					
Office & Consulting	0	0	0	0	0
Radio equipment	0	10,000	0	0	0
Miscellaneous & Expense Items	0	0	0	0	0
TOTAL GENERAL PLANT & EQUIPMENT	0	10,000	0	0	0
UNCLASSIFIED PLANT & IMPROVEMENTS	0	0	0		
TOTAL	502,500	166,000	633,000	90,000	75,000

WASTE WATER DEPARTMENT

INCOME STATEMENT

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
<u>REVENUES</u>				
Gross Billings	1,224,586	1,290,810	1,273,779	1,308,426
Misc. Bills -- tap/temp/connection fees	13,676	13,700	12,540	13,700
Other / Misc. Refunds	0	0	0	0
<i>Total Revenues</i>	1,238,262	1,304,510	1,286,319	1,322,126
<u>EXPENSES</u>				
Treatment Plant	418,282	404,983	396,935	429,484
Sewer Systems Maintenance	149,120	160,635	151,974	147,433
Customer Accounting & Network Systems	97,636	96,051	81,125	85,766
Administrative & General	272,357	269,267	253,823	269,715
Depreciation	448,222	446,985	549,100	561,700
<i>Total Expenses</i>	1,385,618	1,377,921	1,432,957	1,494,098
Operating Income (Loss)	(147,357)	(73,411)	(146,638)	(171,972)
Nonoperating Revenue	60,022	101,965	127,113	81,200
Nonoperating (Expenses)	0	(1,000)	0	0
Operating Transfers OUT	25,000	0	0	0
Operating Transfers IN	0	0	0	0
Net Income (Loss) Before Extraordinary Items	(112,335)	27,554	(19,524)	(90,772)
(Gain) / Loss on Disposal of F/A	0	0	0	0
Net Income (Loss) After Extraordinary Items	(112,335)	27,554	(19,524)	(90,772)

WASTE WATER DEPARTMENT

OPERATING EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
TREATMENT PLANT:				
Supervision & Plant Labor	261,474	265,987	266,873	262,266
Chemicals & Handling	6,241	6,062	7,746	6,062
Laboratory Supplies	14,751	10,550	8,284	10,550
Plant Utilities	86,066	82,820	81,588	82,000
General, Fuel, & Misc	2,568	909	1,513	1,500
Plant & Piping Equipment	14,880	15,350	7,967	9,000
Mechanical Devices	7,211	10,000	11,329	10,000
Plant Equipment & Tools	2,021	808	1,064	1,000
Plant Grounds & Lift Station	3,016	2,525	3,222	38,000
Sludge Handling & Disposal	8,303	9,367	7,203	8,500
Irrigation System	11,751	606	147	606
<i>Plant Expenses Total</i>	418,282	404,983	396,935	429,484

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
COLLECTION SYSTEMS:				
Collection Labor	128,144	142,469	134,351	129,267
Vehicles & Equipment	4,290	6,060	1,791	6,060
Supplies & Materials	71	76	247	76
Tools	11,394	3,030	7,953	3,030
Sanitary Sewer Services	5,222	9,000	7,632	9,000
Special City Services - Labor	0	0	0	0
Special City Services - Expense	0	0	0	0
<i>Collection Systems Expenses Total</i>	149,120	160,635	151,974	147,433

WASTE WATER DEPARTMENT

(Expenses Continued)

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
CUSTOMERS' ACCOUNTING AND NETWORK SYSTEMS:				
I T, Network, & Communications Labor	4,354	4,167	4,434	4,410
I T, Network, & Communications Expense	189	1,010	92	1,010
Waste Water Office Supplies & Other	12,631	14,000	15,950	14,000
Office Salaries & Wages	33,309	32,245	33,074	36,685
General Office Supplies & Expense	17,180	18,461	17,181	18,482
Meter Services Wages	9,784	9,968	9,970	10,180
Meter Services Supplies	20,189	16,200	423	1,000
	97,636	96,051	81,125	85,766
ADMINISTRATIVE AND GENERAL:				
Admin & Warehouse Wages	25,968	26,675	26,621	27,345
Industrial Developer	900	900	1,024	900
Engineering & Professional fees	20,026	7,020	2,263	7,020
Health & Life Insurance	107,140	107,775	104,557	107,279
Meetings, Training & Education	1,481	2,850	1,921	2,850
Fuel Expense	6,266	7,878	4,848	6,000
Warehouse Expense	1,545	2,020	2,250	2,020
Commercial Liability Umbrella Insurance	27,696	29,251	31,937	32,895
Bad Debts	3,949	4,500	2,493	4,500
Miscellaneous	8,071	1,055	1,133	1,055
Pension -- LAGERS	36,678	43,109	41,628	43,723
Payroll & Unemployment Taxes	32,639	36,234	33,146	34,128
	272,357	269,267	253,823	269,715
TOTAL	937,396	930,936	883,857	932,398

WASTE WATER DEPARTMENT

NON-OPERATING REVENUES & EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
NON-OPERATING REVENUE				
Interest Income -- SRF Int Acct & Investments	17,551	14,030	11,779	9,000
Delinquent Charges	13,536	11,000	13,349	11,000
Farm Crop Income / (Expense) [NETTED]	28,619	76,735	86,221	61,000
Other NOR	316	200	15,764	200
	<u>60,022</u>	<u>101,965</u>	<u>127,113</u>	<u>81,200</u>
NON-OPERATING EXPENSE				
Interest Expense -- SRF Loan	0	1,000	0	0
Other Expense	0	0	0	0
	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>

WASTE WATER DEPARTMENT

REVENUE & EXPENSE-- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
REVENUE:							
Gross Billings	1,224,586	1,273,779	1,308,426	1,308,426	1,308,426	1,308,426	1,308,426
Misc. Bills – tap/temp/connection fees	13,676	12,540	13,700	13,700	13,700	13,700	13,700
Other / Misc. Refunds	0	0	0	0	0	0	0
TOTAL	1,238,262	1,286,319	1,322,126	1,322,126	1,322,126	1,322,126	1,322,126
EXPENSES:							
Treatment Plant	418,282	396,935	429,484	397,061	399,443	401,840	404,251
Sewer Systems Maintenance	149,120	151,974	147,433	157,498	158,635	159,781	160,935
Customer Accounting & Network Systems	97,636	81,125	85,766	86,770	87,785	88,811	89,850
Administrative & General	272,357	253,823	269,715	272,979	276,282	279,625	283,008
Depreciation	448,222	549,100	561,700	500,400	500,400	500,400	500,400
TOTAL	1,385,618	1,432,957	1,494,098	1,414,707	1,422,544	1,430,457	1,438,444
Operating Income	(147,357)	(146,638)	(171,972)	(92,581)	(100,419)	(108,331)	(116,318)
Non-operating Income <small>(netted Revenues + Expenses)</small>	60,022	127,113	81,200	101,200	101,200	101,200	101,200
Extraordinary Items	(25,000)	0	0	0	0	0	0
NET INCOME	(112,335)	(19,524)	(90,772)	8,619	781	(7,131)	(15,118)

WASTE WATER DEPARTMENT

WORKING CAPITAL STATEMENT -- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
SOURCES OF WORKING CAPITAL							
OPERATIONS:							
Net Income	(112,335)	(19,524)	(90,772)	6,619	781	(7,131)	(15,118)
Items net Requiring Working Capital:							
Depreciation	448,222	549,100	561,700	500,400	500,400	500,400	500,400
Working capital provided by operations	335,888	529,576	470,928	509,019	501,181	493,269	485,282
Returned Debt Reserves for capital projects	0	0	0	0	0	0	0
Total sources of working capital	335,888	529,576	470,928	509,019	501,181	493,269	485,282
USES OF WORKING CAPITAL							
Acquisition of Property, Plant, & Equipment	80,316	565,613	502,500	166,000	633,000	90,000	75,000
Fund Reserve WASTE WATER cap. Improv. program	0	0	0	0	0	0	0
Debt Service Principal	0	0	0	0	0	0	0
Total uses of working capital	80,316	565,613	502,500	166,000	633,000	90,000	75,000
Draw on Reserves	0	36,037	31,572	0	131,819	0	0
Net Increase (Decrease) in Working Capital	255,572	0	0	343,019	0	403,269	410,282

Refuse Department

FYE March 31, 2022

Budget – For City Council

Review on 3/16/2021
& Approval at Meeting on 3/29/2021



**REFUSE DEPARTMENT
CAPITAL IMPROVEMENTS
FYE 3/31/2022**

Year: 2021-2022			
1	Dumpster Replacement	25	\$10,000
2	90 Gal. Containers	25	\$4,400
3	Landfill Fencing & Area Cleanup		\$15,000
		Total	<u>\$29,400</u>

Year: 2022-2023			
1	Dumpster Replacement	25	\$10,000
2	90 Gal. Containers	25	\$4,400
3	Replace 2015 Packer Unit # 56		\$100,000
		Total	<u>\$114,400</u>

Year: 2023-2024			
1	Dumpster Replacement	25	\$10,000
2	90 Gal. Containers	25	\$4,400
		Total	<u>\$14,400</u>

Year: 2024-2025			
1	Dumpster Replacement	25	\$10,000
2	90 Gal. Containers	25	\$4,400
		Total	<u>\$14,400</u>

Year: 2025-2026			
1	Dumpster Replacement	25	\$10,000
2	90 Gal. Containers	25	\$4,400
		Total	<u>\$14,400</u>

Special Items & Training

1	Solid Waste Conference, MO Recycling Mtg, & Other Seminars		\$3,000
2	Promotional Materials (recycling, city clean-up, etc.)		\$1,000
3	Green Hills Solid Waste Dues		\$750
4	Industrial Developer		\$900
5	Maintenance / Disposal at Old Landfill & Burnsite		\$10,000
		Total	<u>\$15,650</u>

Refuse Dept. --

CAPITAL ADDITIONS -- 5-YR PROJECTION

	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
Land	0	0	0	0	0
Landfill Improvements	15,000	0	0	0	0
Plant Structures	0	0	0	0	0
Transp & Mobile Equipment	0	100,000	0	0	0
Dumpsters and Equipment	14,400	14,400	14,400	14,400	14,400
Recycling & Other Equipment	0	0	0	0	0
Office Furniture & Equipment	0	0	0	0	0
Miscellaneous & Expense Items	0	0	0	0	0
TOTAL CAPITAL PURCHASES	29,400	114,400	14,400	14,400	14,400
UNCLASSIFIED PURCHASES	0	0	0	0	0
TOTAL	29,400	114,400	14,400	14,400	14,400

REFUSE DEPARTMENT

INCOME STATEMENT

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
<u>REVENUES</u>				
Gross Billings - Total	1,117,917	1,095,000	1,125,939	1,127,000
Misc. bills	11,219	8,400	12,385	9,250
<i>Total Revenues</i>	1,129,136	1,103,400	1,138,324	1,136,250
<u>EXPENSES</u>				
Refuse Collection	431,408	439,466	431,938	438,587
Dump Ground & Hazardous Waste Coll. / Disp.	355,825	349,935	337,290	352,739
Customer Accounting & Network Systems	54,253	56,084	56,198	61,167
Administrative & General	217,046	226,897	223,941	245,570
Depreciation	75,546	55,000	83,636	83,640
<i>Total Expenses</i>	1,134,077	1,127,382	1,133,003	1,181,703
Operating Income (Loss)	(4,942)	(23,982)	5,321	(45,453)
Nonoperating Revenue	89,825	48,600	48,025	47,100
Nonoperating (Expenses)	0	0	0	0
Operating Transfers (OUT)	0	0	0	0
Operating Transfers IN	0	0	0	0
<i>Net Income (Loss) Before Extraordinary Items</i>	84,884	24,618	53,346	1,647
(Gain) / Loss on Disposal of F/A	0	0	0	0
<i>Net Income (Loss) After Extraordinary Items</i>	84,884	24,618	53,346	1,647

REFUSE DEPARTMENT

OPERATING EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
REFUSE COLLECTION:				
Operating Labor	357,122	363,983	368,080	375,774
Gas & Oil Expense	28,738	33,300	21,519	26,000
Truck & Packer Repairs	38,766	36,370	29,813	31,000
Tires & Tube Expense	3,417	3,050	9,913	3,050
Collection Tools, Repairs & Supplies	2,622	2,359	575	2,359
Wrecker Service	743	404	2,038	404
	<u>431,408</u>	<u>439,466</u>	<u>431,938</u>	<u>438,587</u>
DUMP GROUND AND HAZARDOUS WASTE COLL. / DISP.:				
Dump Ground Labor	0	0	0	0
Hazardous Waste Processing Labor	2,386	1,100	840	1,100
Outside Waste Disposal Expense	281,282	277,870	286,895	292,084
Maint. Bldg, Equip, & Orange Bag Expenses	38,306	51,055	41,824	42,055
Recycling Expense-Hope Haven	7,816	9,910	2,731	7,500
Hazardous Waste Expense & Disposal	26,034	10,000	5,000	10,000
	<u>355,825</u>	<u>349,935</u>	<u>337,290</u>	<u>352,739</u>
CUSTOMERS' ACCOUNTING AND NETWORK SYSTEMS:				
Refuse Supplies & Expense	3,763	5,378	5,920	6,001
Office Salaries & Wages	33,309	32,245	33,074	36,685
General Office Supplies & Expense	17,180	18,461	17,204	18,482
I T, Network, & Communications Labor	0	0	0	0
I T, Network, & Communications Expense	189	0	92	0
	<u>54,442</u>	<u>56,084</u>	<u>56,290</u>	<u>61,167</u>
ADMINISTRATIVE AND GENERAL:				
Admin & Warehouse Wages	10,208	10,480	10,463	10,751
Industrial developer	900	900	1,024	900
Professional services	1,887	1,515	1,550	1,515
Health & Life Insurance	111,135	111,610	111,044	120,640
Commercial Liability Umbrella Insurance	27,696	29,251	31,937	32,895
Bad Debts	2,512	2,200	1,212	2,200
Miscellaneous	3,268	2,818	1,578	2,818
Pension -- LAGERS	31,019	37,010	36,544	41,475
Payroll & Unemployment Taxes	28,421	31,113	28,589	32,376
	<u>217,046</u>	<u>226,897</u>	<u>223,941</u>	<u>245,570</u>
Total Expenses	<u>1,058,721</u>	<u>1,072,382</u>	<u>1,049,459</u>	<u>1,098,063</u>

REFUSE DEPARTMENT

NON-OPERATING REVENUES & EXPENSES

	Actual 2019-20	Budget 2020-21	Projected Curr Yr End Balance	Proposed Budget 2021-22
NON-OPERATING REVENUE				
Delinquent Charges	13,535	13,500	13,349	13,500
Landfill Lease & Other NOR	17,308	15,200	15,600	15,200
Interest Income	9,782	8,700	7,876	7,200
Tower Lease Income	49,200	11,200	11,200	11,200
	<u>89,825</u>	<u>48,600</u>	<u>48,025</u>	<u>47,100</u>
NON-OPERATING EXPENSE				
Interest Expense	0	0	0	0
Other Expense	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

REFUSE DEPARTMENT

REVENUE & EXPENSE-- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
REVENUE:							
Gross Billings - Total	1,117,917	1,125,939	1,127,000	1,127,000	1,127,000	1,127,000	1,127,000
Misc. bills	11,219	12,385	9,250	9,250	9,250	9,250	9,250
TOTAL	1,129,136	1,138,324	1,136,250	1,136,250	1,136,250	1,136,250	1,136,250
EXPENSES:							
Refuse Collection	431,408	431,938	438,587	441,876	445,190	448,529	451,893
Dump Ground & Hazardous Waste Coll. / Disp.	355,825	337,290	352,739	359,023	365,418	371,927	378,552
Customer Accounting & Network Systems	54,253	56,198	61,167	61,840	62,520	63,208	63,903
Administrative & General	217,046	223,941	245,570	248,986	252,450	255,961	259,522
Depreciation	75,546	83,636	83,640	83,640	83,640	83,640	83,640
TOTAL	1,134,077	1,133,003	1,181,703	1,195,365	1,209,218	1,223,265	1,237,510
Operating Income	(4,942)	5,321	(45,453)	(59,115)	(72,968)	(87,015)	(101,260)
Non-operating Income <small>(netted Revenues + Expenses)</small>	89,825	48,025	47,100	47,100	47,100	47,100	47,100
Extraordinary Items	0	0	0	0	0	0	0
NET INCOME	84,884	53,346	1,647	(12,015)	(25,868)	(39,915)	(54,160)

REFUSE DEPARTMENT

WORKING CAPITAL STATEMENT -- 5-YR PROJECTIONS

	Year: 2019 - 2020	Year: 2020-2021	Year: 2021 - 2022	Year: 2022 - 2023	Year: 2023 - 2024	Year: 2024 - 2025	Year: 2025 - 2026
SOURCES OF WORKING CAPITAL							
OPERATIONS:							
Net Income	84,884	53,346	1,647	(12,015)	(25,868)	(39,915)	(54,160)
Items not Requiring Working Capital:							
Depreciation	75,546	83,636	83,640	83,640	83,640	83,640	83,640
Working capital provided by operations	160,429	136,981	85,287	71,625	57,772	43,725	29,480
Returned Debt Reserves for capital projects	0	0	0	0	0	0	0
Total sources of working capital	160,429	136,981	85,287	71,625	57,772	43,725	29,480
USES OF WORKING CAPITAL							
Acquisition of Property, Plant, & Equipment	97,711	12,715	29,400	114,400	14,400	14,400	14,400
Fund Reserve Refuse cap. improv. program	0	0	0	0	0	0	0
Debt Service Principal	0	0	0	0	0	0	0
Total uses of working capital	97,711	12,715	29,400	114,400	14,400	14,400	14,400
Draw on Reserves	0	0	0	42,775	0	0	0
Net Increase (Decrease) in Working Capital	62,718	124,266	55,887	0	43,372	29,325	15,080