



FY 2023-2024

DRAFT Annual Budget

Water has no substitute.....Conserve it

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May 10, 2023

Board of Water Supply
County of Kauai
4398 Pua Loke Street
Lihue, HI 96766

Chair Larry Dill and Finance Committee Members–

We are pleased to submit the following Proposed Operating and Capital Budgets for Fiscal Year 2023-2024.

We recommend that the Committee receive the DRAFT Department of Water’s Proposed Annual Operating Budget for Fiscal Year (“FY”) 2023-2024 and recommend adoption by the full Board at it’s May meeting after approval by your Finance Committee.



The Department of Water (DOW) is a semi-autonomous agency of the County of Kauai operating as an enterprise fund. The operations are managed by the Manager & Chief Engineer who is appointed by the Board of Water Supply (“Board”) with a Deputy Manager Engineer and four Division Managers, each managing their respective teams.

The DOW’s proposed budget is a compilation summary of each division’s programs and planned projects for the FY 2023 – 2024. It consists of the following:

- I. The Operating Budget
- II. The New Capital Outlay
- III. Rollover of Outstanding Purchase Orders (“PO”), Contracts and Agreements.

A summary of Purchase Order (“PO”) rollovers for unexpended encumbrances is included in the proposed budget. Refer to Exhibit I. This summary includes all Contracts and Purchase Order obligations that remain outstanding to date.

EXECUTIVE SUMMARY

The Department of Water’s proposed budget is a compilation summary of each division’s programs and planned projects for the Fiscal Year 2023 – 2024. Below lists a recap of the proposed revenues and expenses for the upcoming fiscal year.

Projected Revenues / Sources of Funds

Water Utility Fund (Note 1)	\$ 31,929,000
Facilities Reserve Charge	\$ 1,351,000
Build America Bonds	\$ 9,340,000
State Allotments Appropriations	\$ 10,600,000
State Revolving Fund (Note 2)	\$ 5,000,000
TOTALS	\$ 58,220,000

Note 1 - Water consumption sales are projected to be 4.293 billion gallons or 5% growth over the prior fiscal year (4.088 billion gallons in FY2023). Other revenues primarily include Public Fire Protection and BAB subsidy on interest payments.

Note 2 - State Revolving Fund sources are loans from the State to fund certain pre-approved projects. This amount may become available during the fiscal year; however, the contract has not been finalized at this time.

Projected Expenses

Water Utility Fund Operating Expenses (Note 3)	\$ 34,502,122
Debt Service	\$ 5,099,969
TOTALS	\$ 39,602,091

Note 3 - There are currently 47 vacant full-time positions. Salaries were budgeted at 50%, thus impacting payroll related benefits accordingly.

HGEA, UPW - ATB, Step movements budgeted approximately 5-8% increase. Employer costs relating to payroll related benefits remained relatively flat (no change in %), as compared to the prior fiscal year (e.g. ERS, OPEB, FICA, Health care premiums, etc.); however, Premium pay and Overtime has a direct impact on certain costs.

Projected Capital Outlay

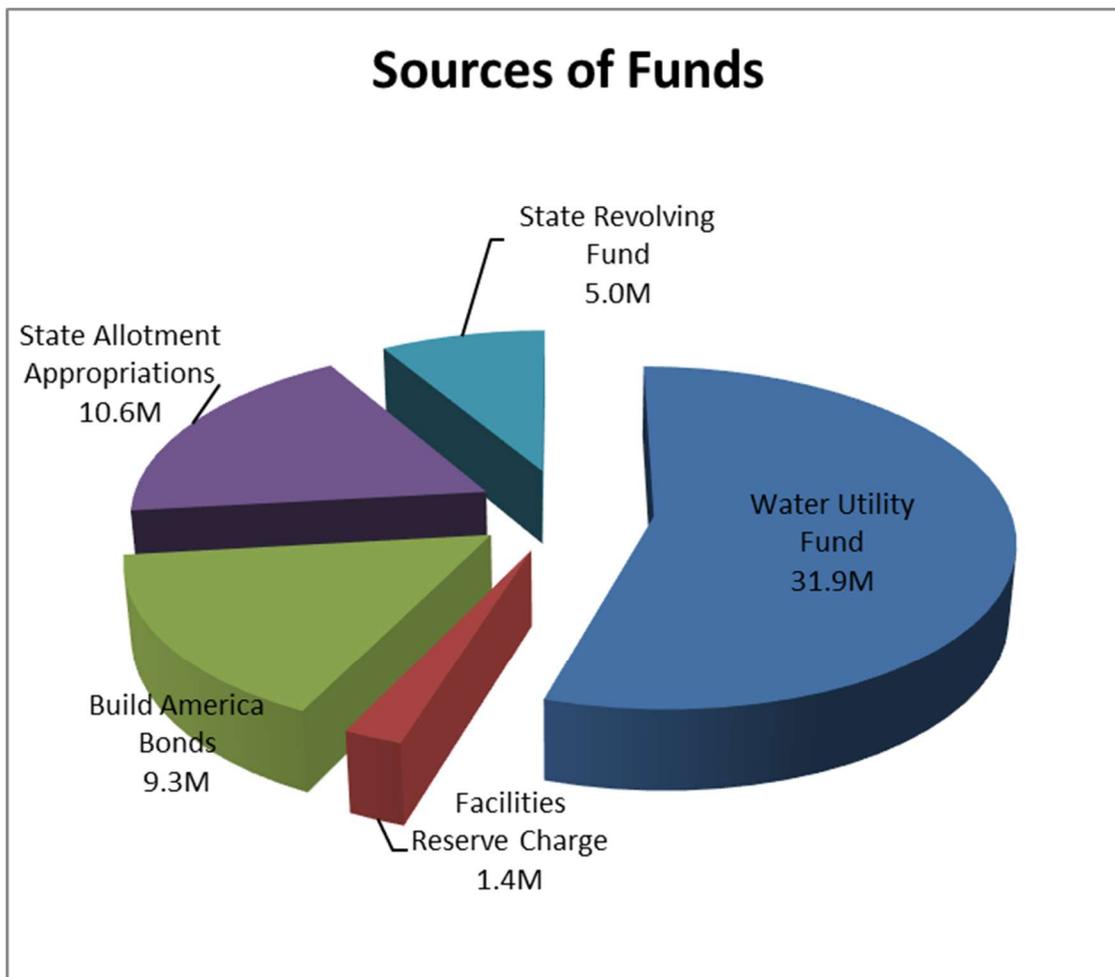
Water Utility Fund	\$ 19,223,491
Facilities Reserve Charge	\$ 1,100,000
Build America Bonds	\$ 6,100,000
State Allotments Appropriations	\$ 10,600,000
State Revolving Fund	\$ 5,000,000
TOTALS	\$ 42,023,491

FUND SUMMARY

The projected sources of funds for Fiscal Year 2023 – 2024 with a total of \$ 58.2 million (“M”) are shown below. This amount is net of current total encumbrances which may roll over to the next fiscal budget year 2023-2024 if not expended before the end of this fiscal year 2023.

There are five (5) Sources of Funds that are maintained and accounted for separately, and these are:

1. Water Utility Fund (“WUF”).
2. Facilities Reserve Charge (“FRC”).
3. Build America Bond (“BAB”).
4. State Revolving Fund (“SRF”).
5. State Allotment Appropriations (“Grants”).



FUND SUMMARY

Sources of Funds:

Water Utility Fund	\$ 31,929,000
Facilities Reserve Charge	\$ 1,351,000
Build America Bond	\$ 9,340,000
State Allotment Appropriations	\$ 10,600,000
State Revolving Fund	\$ 5,000,000
Total	\$ 58,220,000

UTILIZATION SUMMARY

The Water Utility Fund (WUF) will be used to fund the operating expenses, service debt payments and to fund the purchase and replacement of furniture, fixtures, and equipment. In addition, it will be used to pay for new capital replacement projects. These projects are itemized on a separate worksheet.

The Facilities Reserve Charge (FRC) Fund is a fund used to account for revenues received from new service applications. These are impact fees collected from new single accounts or developers wishing to connect to DOW's water infrastructure system. Any fees collected are only used to construct new water facilities or expansion of the water system.

The Build America Bond (BAB) Fund has a remaining unspent amount of \$9,340,00 from the original \$60M bond and a list of new capital outlays for CIP were proposed to be funded from this fund.

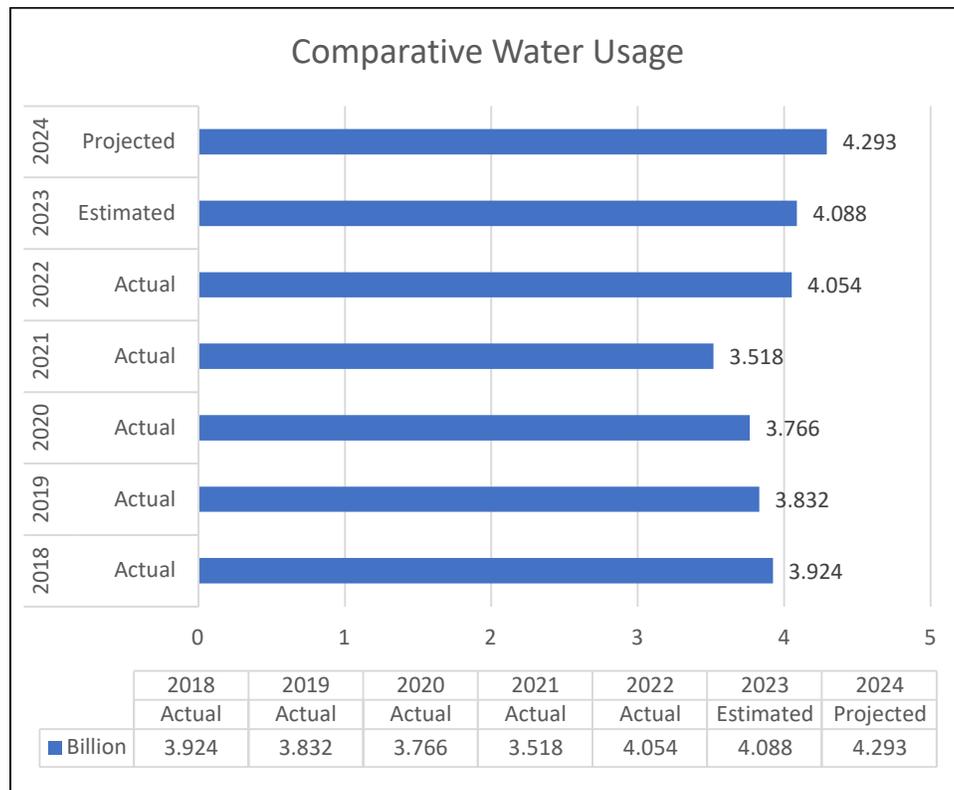
The State Allotments Appropriation (Grants) Fund will be used for capital improvements. The amounts allocated to DOW from the State of Hawaii Legislature is \$10,600,000.

WATER UTILITY FUND / OPERATING BUDGET

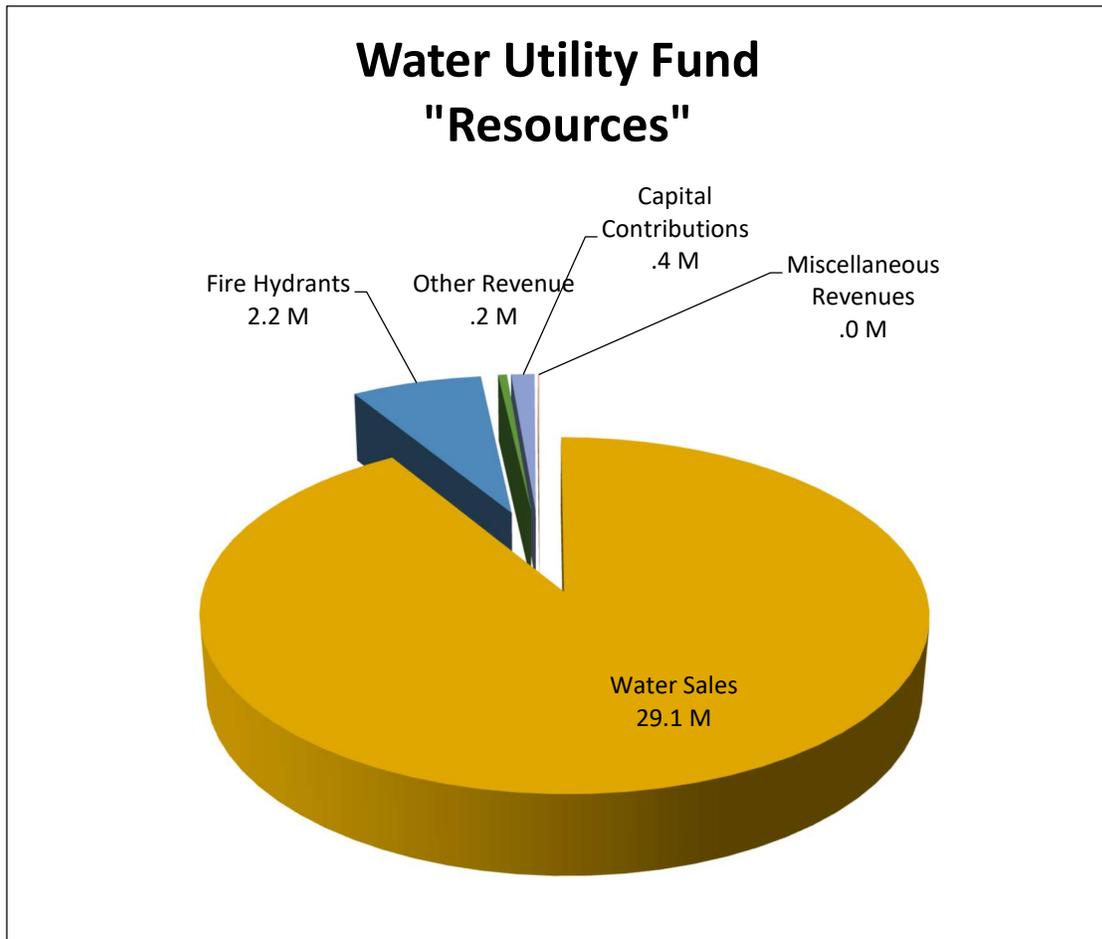
The (WUF) is the general operating fund of the DOW. This fund is used for the day-to-day operations and various capital outlays including matching funds for grants.

The DOW’s main source of revenue is generated from water sales. Historically, the DOW provided an annual average of four billion gallons of water to over 22,000 customer accounts from single to multi-family dwellings, agricultural, commercial, government and other mixed-use accounts through the operation and maintenance of nine different public water systems island wide. Total water consumption through the end of FY 2023 is estimated at 4.088 billion gallons (“BG”), up from 4.054 BG in FY 2022, and 3.518 BG in FY 2021. As illustrated in the chart below, the estimated consumption at the end of this FY 2023 would surpass the FY 2022 water consumption of 4.054 BG. Water sales are projected at 4.293 BG in FY 2024, a five percent (5%) increase based on current trends. DOW’s water rate charges continue to be based on the last water rate increase implemented on July 1, 2014. There will be evaluations of water rates and FRC charges.

The chart below is a five-year illustration of the actual water consumption in billion gallons from fiscal years ending 2018 – 2022, actual consumption for ten months and an estimated consumption for the two months remaining in FY 2023. FY 2024 consumption was projected with a 5% increase as explained above.



WATER UTILITY FUND / PROJECTED REVENUE



The DOW projects revenues as follows:

Water Sales	\$ 29,140,000
Fire Hydrants	\$ 2,215,000
Capital Contributions	\$ 399,000
Other Water Revenues	\$ 150,000
Miscellaneous Revenues	\$ 25,000
Total	\$ 31,929,000

WATER UTILITY FUND / PROJECTED REVENUE

Water Sales - \$29,140,000

The water sales for FY 2024 were projected with 5% growth forecast. This amount represents 91.3% of the total projected resources.

Revenue from Public Fire Protection - \$2,215,000

This revenue is a non-cash resource recorded as revenue generated from the operation and maintenance of 3,034 public fire hydrants and standpipes for the County of Kauai ("County"). A contra expenditure offset is also recorded for the same amount to recognize the value of the staff support and services provided by the County to the DOW.

Capital Contributions - \$399,000

This revenue is generated from the BAB Subsidy.

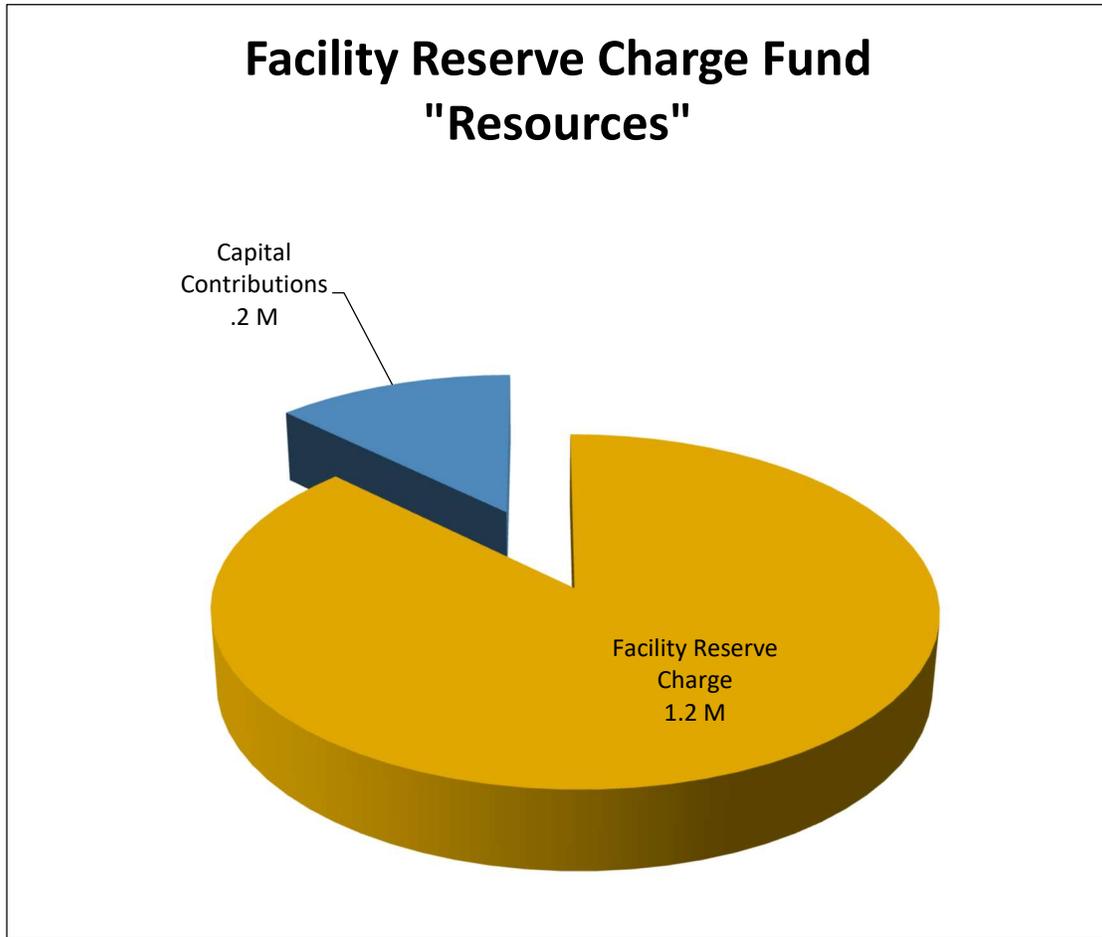
Other Water Revenues - \$150,000

These revenues are generated from water and meter installations and other job services provided by the DOW.

Miscellaneous Revenues - \$25,000

This is projected sales revenue from obsolete capital assets and other revenues. Insurance reimbursement and Purchase Card rebates are also included.

FACILITY RESERVE CHARGE / PROJECTED REVENUE



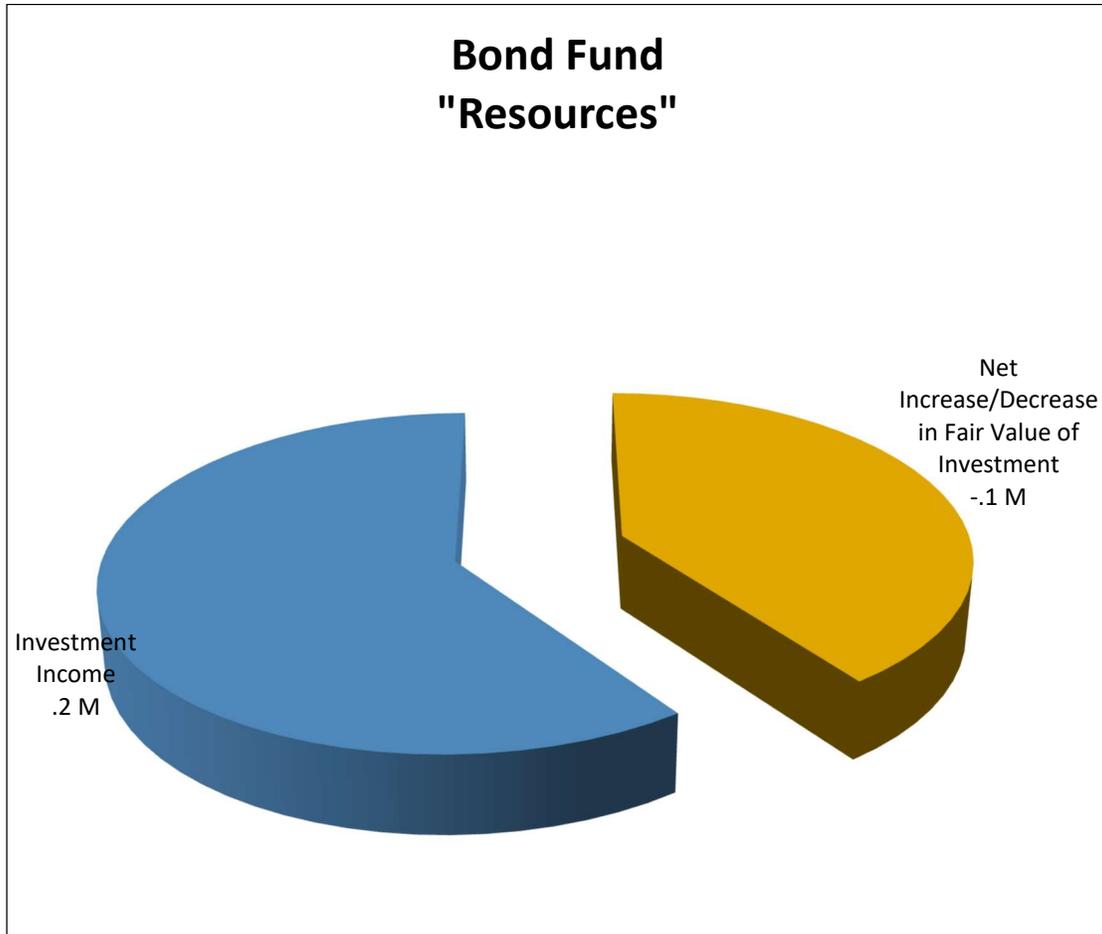
The DOW projects revenue as follows:

Facility Reserve Charge	\$ 1,180,000
Capital Contributions Cash Receipts	\$ 171,000
Total	\$ 1,351,000

Facility Reserve Charge - \$1,180,000
This is derived from trends and averages from the past 3 years.

Capital Contributions Cash Receipts - \$171,000
Interest from BAB Subsidy.

BOND FUND / PROJECTED REVENUE

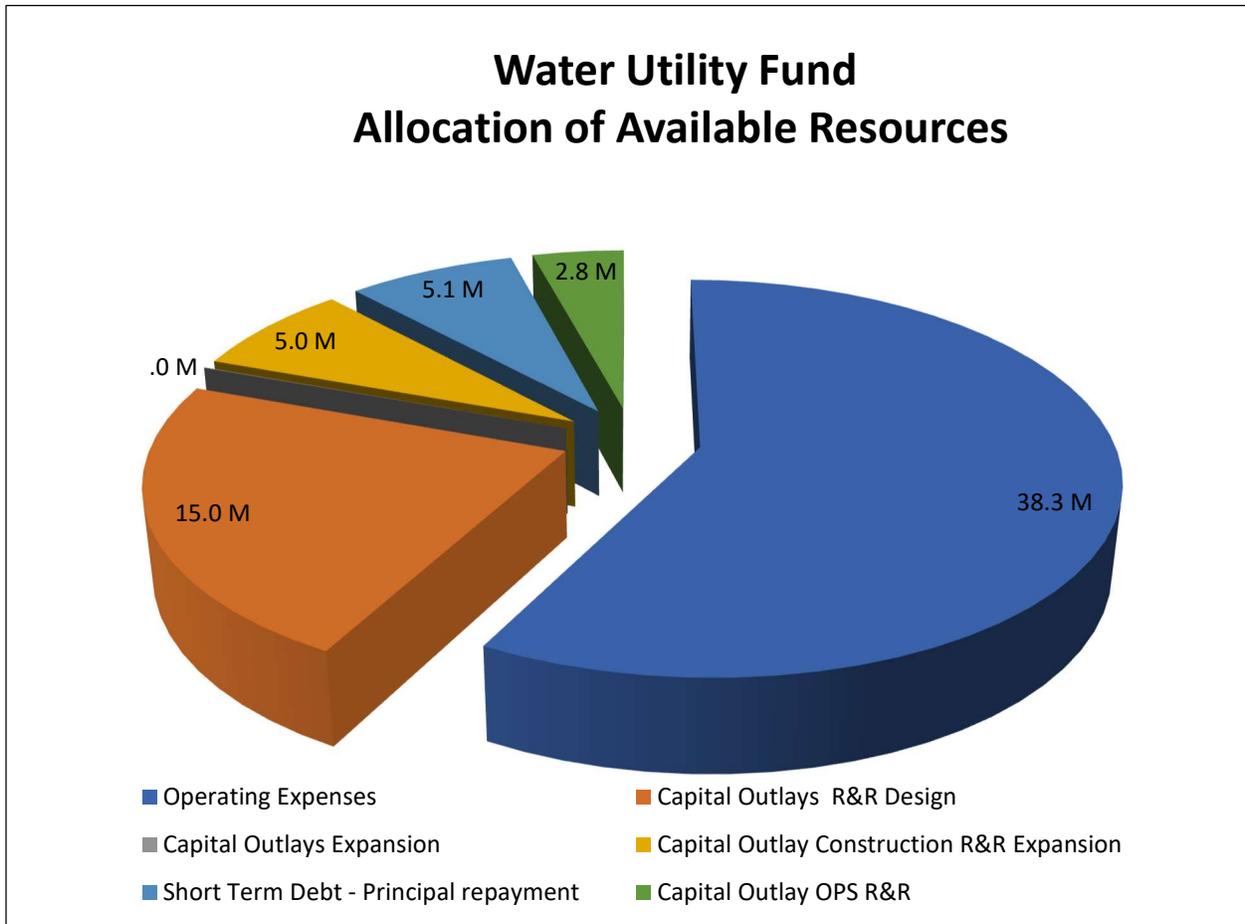


The DOW projects revenue as follows:

Net Increase/Decrease Fair Value of Investments	(\$100,000)
Investment Income	\$ 150,000
Total	\$ 50,000

WATER UTILITY FUND / PROJECTED UTILIZATION

The DOW's operating expenses were summarized by major expenditure items or similar categories for this report. An Operating Expense Summary and Operating Expense Detail are attached for further review, analysis and discussion.



WATER UTILITY FUND / PROJECTED UTILIZATION

Water Utility Fund - Operating Expenses and Capital Outlay	Proposed 2023-2024 Budget	%
Labor & Benefits	\$ 11,842,430	
OPEB	\$ 1,058,000	
Labor & Benefits Total	\$ 12,900,430	22%
Services	\$ 6,507,703	
Supplies	\$ 2,414,750	
Insurance & Leases	\$ 267,625	
County Service Charge	\$ 2,236,126	
Utility Services	\$ 3,442,271	
Bulk Water Purchases	\$ 1,934,935	
Repairs & Maintenance - Water System	\$ 540,000	
Repairs & Maintenance - Other than Water System	\$ 1,468,063	
Meetings, Training & Development	\$ 168,733	
Travel & Per Diem	\$ 195,960	
Travel & Per Diem Board	\$ 17,315	
Debt - Interest Expense	\$ 2,408,211	
Non-Personnel Total	\$ 21,601,692	37%
Operating Expenses - Subtotal	\$ 34,502,122	
Debt Principal - Subtotal	\$ 5,099,969	9%
Miscellaneous Capital Purchases	\$ 35,000	
NEW CIP - Engineering Rehabilitation & Replacement	\$ 13,155,000	
NEW CIP - Engineering Expansion	\$ 3,250,000	
NEW CIP - Operations Rehabilitation & Replacement	\$ 2,783,491	
Capital Outlay - Subtotal	\$ 19,223,491	33%
TOTAL	\$ 58,825,582	100%

I. Operating Expenses

A. Labor and Benefits

This amount accounts for 22% of total water utility and fund budget while non-labor expenses accounted for 36%, debt principal for 9% and New Capital Outlay budget represented 33%. Included in the "Salaries & Wages" budget was \$1,476,793 in budgeted vacancy positions. There are currently 47 full-time vacant positions, each was proposed at 50% funding.

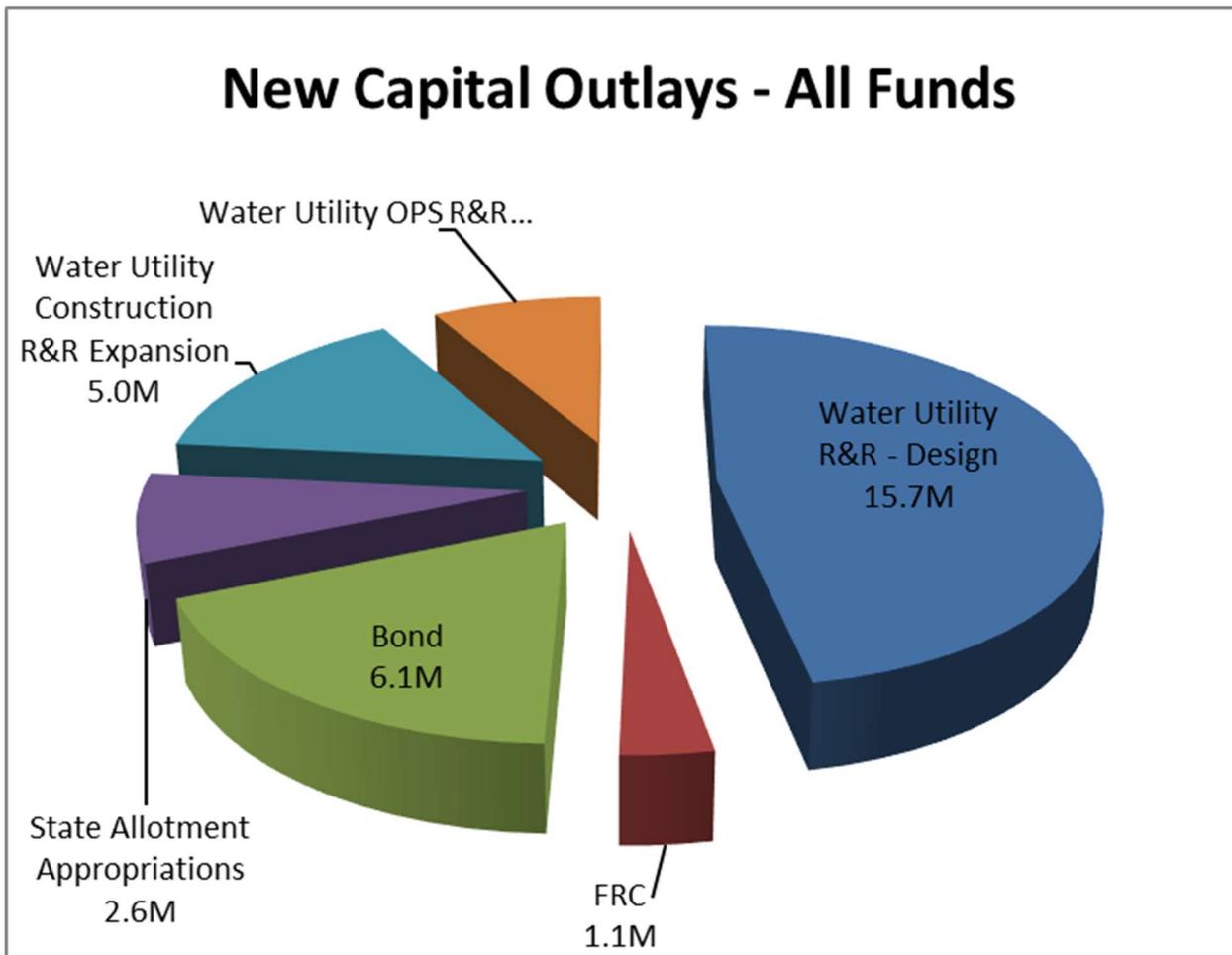
WATER UTILITY FUND / PROJECTED UTILIZATION

Non-labor expenses represented 39% of the total WUF budget as follows:

1. Services, which include Professional Services, Accounting & Auditing, Other General Services, Public Relations, Communications and Miscellaneous Services have a total budget of \$5,454,703.
 2. Fuel, office and operating supplies have a total budget of \$2,405,750.
 3. Insurance & Leases have a total budget of \$267,625. This includes DOW's liability insurance premium.
 4. County Service Charge at \$2,236,126. This is a non-cash expenditure where revenues from public fire hydrants are billed to the County of Kauai. In exchange for services rendered by the County of Kauai to the DOW, the same amount is recorded as a contra-expenditure against the non-cash revenue.
 5. Utility Services budget is \$3,442,271.
 6. Water Purchases have a total budget of \$ 1,934,935.
 7. Repairs & Maintenance for both water and non-water systems, are proposed at \$ 2,008,063.
 8. Training & Development, which includes books, publications and memberships, and meeting expenses for both staff and board members is budgeted at \$168,733.
 9. Travel and per diem, for both staff and board members, is budgeted at \$213,275.
 10. Interest Expense for FY 2024 is \$2,408,211. This includes interest for BAB (\$2.1M) and SRF (\$0.3M).
- B. Debt Service
Total annual Debt Service Requirements (DSR) is \$5,100,000. DSR for BAB and SRF is \$3,332,000 and \$1,768,000, respectively.
- C. Miscellaneous Capital Purchases
This amount represents capital expenditures for both Rehabilitation & Replacement (R&R) and Expansion. A detailed list is provided on a separate budget worksheet.
- D. New Capital Outlay
This amount represents the proposed CIP for design, construction and replacements managed by Engineering. A detailed list is provided on a separate budget worksheet.

NEW CAPITAL OUTLAY

Capital Improvement Projects (CIP) will address both the need to replace and improve current pipelines as well as modifying and expanding sources and storage around the island. In addition to DOW funded Capital Improvement Projects, the Department continues to work with developers on conveyances of water infrastructure in lieu of FRC payments for the expanded services. DOW expects additional private development to continue to expand and are working with these agents to provide feedback on needs, opportunities, and requirements.



NEW CAPITAL OUTLAY

New Capital Outlay - CIP	Proposed 2023-2024 Budget	%
WUF - Engineering Rehabilitation & Replacement	\$ 13,155,000	
WUF - Engineering Expansion	\$ 3,285,000	
WUF - Operations Rehabilitation & Replacement	\$ 2,783,491	
WUF - Subtotal	\$ 19,223,491	46%
FRC Fund	\$ 1,100,000	
BAB Fund	\$ 6,100,000	
State Allotment Appropriations	\$ 10,600,000	
State Revolving Fund	\$ 5,000,000	
Other - Subtotal	\$ 22,800,000	54%
TOTALS	\$ 42,023,491	100%

ROLLOVER OF OUTSTANDING PURCHASE ORDERS (PO)

Historically, encumbered funds are rolled over as supplemental budget request; these encumbered funds include outstanding financial commitments for Contracts and Purchase Orders that are expected to be disbursed after the fiscal year ends (See Exhibit I).

RESERVED FUNDS

In addition to the encumbered funds, the Board has a policy of maintaining a reserve fund of 30% of the previous year's Audited Operating Revenue, or \$9,263,874 based on FY 22 revenues. Reserve and encumbered funds will roll forward into the new fiscal year, not requiring additional funds, but representing a sizable commitment.

	Fund Balance Projections						
	Water Utility General Fund	WURF (30% of Previous Years' Last Audited Operating Revenue)	Facility Reserve Charge Fund	Build America Bond Fund	State Allotments Appropriation	State Revolving Fund	TOTAL
Cash and Investment Balances (as of 4/30/23)	\$ 39,228,552	\$ 9,263,874	\$ 4,344,925	\$ 9,340,000	\$ -	\$ -	\$ 62,177,351
Projected Revenues (5/1/23-6/30/23)	4,900,000	-	-	-	-	-	4,900,000
Total Cash, Investments, and Revenues	\$ 44,128,552	\$ 9,263,874	\$ 4,344,925	\$ 9,340,000	\$ -	\$ -	\$ 67,077,351
Less: Operating Expenses (estimated thru 6/30/23)	(4,000,000)	-	-	-	-	-	(4,000,000)
Less: Outstanding Contracts, PO encumbrances (as of 4/30/23)	(18,307,474)	-	-	-	-	-	(18,307,474)
Less: Amounts appropriated	-	-	-	(3,240,000)	-	-	(3,240,000)
Estimated Available Balance For Future Budgeting 7/1/23: WURF & CIP Reserve (as of 4/30/23)	\$ 21,821,078	\$ 9,263,874	\$ 4,344,925	\$ 6,100,000	\$ -	\$ -	\$ 41,529,877
FY2024 Projected Revenues:	31,929,000	-	-	-	10,600,000	5,000,000	47,529,000
Less: FY2024 Budgeted Expenses	(38,541,091)	-	-	-	-	-	(38,541,091)
Less: FY2024 Budgeted Capital Outlay	(19,223,491)	-	(1,100,000)	(6,100,000)	(10,600,000)	(5,000,000)	(42,023,491)
Totals	\$ (4,014,504)	\$ 9,263,874	\$ 3,244,925	\$ -	\$ -	\$ -	\$ 8,494,295

Revenue Summary

		FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Budget	FY 2022-2023 Revenue at 3/31	FY 2023-2024 Proposed Budget
REVENUES						
Water Utility Fund		\$ 28,451,107	\$ 29,904,359	\$ 60,195,936	\$ 23,475,969	\$ 31,929,000
10-00-00-400-000	Water Sales	25,320,900	28,469,219	30,578,458	21,286,706	29,140,000
10-00-00-405-000	Revenue from Public Fire Protection	2,201,634	2,215,302	2,201,634	1,661,477	2,215,000
10-00-00-410-000	Other Water Revenue	163,083	125,030	150,000	127,105	150,000
10-00-00-430-000	Federal Grants (FEMA)	117,889	-	-	-	-
10-00-00-432-000	State Grants	(119,595)	-	25,050,000	-	-
10-00-00-440-000	Capital Contributions - Cash Receipts	567,251	492,499	1,907,344	386,731	399,000
10-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(411,333)	(1,978,910)	-	<i>accurate info not available</i>	<i>accurate info not available</i>
10-00-00-461-000	Investment Income	571,233	514,923	300,000	<i>accurate info not available</i>	<i>accurate info not available</i>
10-00-00-470-000	Gain or Loss on Disposal of Capital Assets	-	-	5,000	-	-
10-00-00-490-000	Miscellaneous Revenues	40,046	66,296	3,500	13,950	25,000
FRC Fund		\$ 1,533,611	\$ 1,041,309	\$ 1,027,843	\$ 1,720,700	\$ 1,351,000
20-00-00-424-000	Facility Reserve Charge	1,288,569	830,238	800,000	1,554,958	1,180,000
20-00-00-440-000	Capital Contributions - Cash Receipts (BAB Subsidy)	243,107	211,071	227,843	165,742	171,000
20-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	-	-	-	-	-
20-00-00-461-000	Investment Income	1,935	-	-	-	-
Bond Fund		\$ 12,190	\$ (312,553)	\$ -	\$ 43,216	\$ 50,000
30-00-00-453-000	Net Increase / Decrease in Fair Value of Investments	(149,147)	(465,335)	-	(85,358)	(100,000)
30-00-00-461-000	Investment Income (Net of custodial fees & other investment co	161,337	152,781	-	128,574	150,000

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES							
Water Utility Fund		\$28,257,209	\$ 23,223,234	\$ 30,787,792	\$ 20,635,213	\$ 24,382,926	\$ 33,441,122
510-010	Salaries & Wages (Regular & Compensated Leave)	5,041,605	5,117,675	7,473,096	4,111,961	4,934,353	7,729,790
510-020	Temporary Assignment	69,364	65,335	60,500	61,734	74,081	60,500
510-030	Overtime	603,710	530,817	513,400	599,094	718,913	513,400
510-040	Standby Pay	211,928	217,356	195,000	180,432	216,519	195,000
520-010	Compensated Annual Leave	831,583	893,833	-	607,567	729,080	-
520-020	Compensated Sick Leave	-	-	-	-	-	-
520-030	Compensated Compensatory Time	120,945	113,458	-	97,888	117,466	-
520-040	Vacation & Compensatory Time Pay out	-	-	100,000	-	-	100,000
530-010	FICA Taxes	497,561	509,119	638,163	699,062	838,875	639,572
530-020	Retirement Contributions	3,340,960	973,416	1,978,079	1,837,403	2,204,884	1,926,877
530-030	Life and Health Insurance	538,967	574,613	689,383	361,176	433,411	677,290
530-040	Workers Compensation	(11,514)	2,948	-	2,270	2,724	1
530-050	Unemployment Compensation	-	11,505	-	-	-	-
530-060	Post Employment Benefits (OPEB)	998,491	402,603	1,058,000	1,708,066	2,049,680	1,058,000
540-010	Professional Services - General	1,945,728	1,176,829	4,353,100	822,519	987,023	4,695,603
540-020	Professional Services - Accounting and Auditing	84,500	74,100	120,000	88,000	105,600	140,000
541-010	Other Services - General	46,774	48,547	77,200	121,188	145,426	77,200
541-020	Other Services - Billing Costs	134,244	165,759	223,790	135,651	162,781	259,030
542-010	Public Relations - General	44,688	79,961	90,950	85,905	103,086	106,760
542-020	Procurement Advertising	37,589	9,677	5,000	-	-	5,000
543-000	Communication Services	124,875	110,846	145,312	88,281	105,937	171,110
544-000	Freight and Postage Services	3,876	1,586	11,000	3,183	3,820	9,100
545-000	Rentals and Leases	73,601	113,498	153,600	49,470	59,364	137,625
546-000	Insurance	96,703	147,420	130,000	-	-	130,000
547-000	County Service Charge	2,201,634	2,215,302	2,201,634	1,661,477	1,993,772	2,236,126
551-000	Utility Services	2,502,528	2,909,552	3,147,500	2,470,132	2,964,158	3,442,271
560-000	Repairs and Maintenance - Water System	45,935	240,374	360,000	276,257	331,509	540,000
561-000	Repairs and Maintenance - Other than Water System	491,344	629,250	1,334,489	376,657	451,989	1,468,063
562-000	Office Supplies	17,869	18,076	29,000	6,916	8,299	29,000
563-000	Operating Supplies	979,530	1,050,893	642,380	663,017	795,620	2,144,890
564-000	Fuel	101,759	157,981	175,000	134,741	161,690	192,500
565-000	Bulk Water Purchase	4,054,076	1,809,198	1,918,185	1,381,895	1,658,274	1,934,935
570-010	Books, Publications, Subscriptions, and Memberships	33,689	24,011	29,980	12,779	15,334	29,660
570-020	Books, Publications, Subscriptions, and Memberships - Boa	75	227	600	-	-	600
571-010	Training and Development	41,147	49,302	89,100	34,733	41,679	99,100
572-010	Travel and Per Diem	-	22,357	163,100	42,668	51,202	195,960
572-020	Travel and Per Diem - Board	-	3,289	13,250	1,955	2,607	17,315
573-010	Meeting Expense	1,625	4,939	42,170	11,914	14,297	65,433
573-020	Meeting Expense - Board	301	1,561	6,500	1,275	1,530	5,200
582-000	Interest Expense	2,949,517	2,746,022	2,619,332	1,897,949	1,897,949	2,408,211

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES							
Water Utility Fund - Bond and Loan Proceeds and Repayment		\$ 5,160,541	\$ 5,170,095	\$ 4,961,483	\$ 4,910,864	\$ 4,910,864	\$ 5,099,969
682-000	Debt Principal Repayment	\$5,160,541	5,170,095	4,961,483	4,910,864	4,910,864	5,099,969
Water Utility Fund - Non Budgetary Operating Expenses		\$ 7,109,742	\$ 6,970,096	\$ 7,350,379	\$ 5,136,219	\$ 5,136,219	\$ 6,884,039
580-000	Depreciation	6,906,157	6,861,194	7,190,082	5,085,642	5,085,642	6,900,000
581-000	Amortization	235,859	159,620	235,859	76,633	76,633	33,780
580-000	Inflows/Outflows	(32,274)	(50,718)	(75,562)	(26,055)	(26,055)	(49,741)

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
Water Utility Fund Operating Expenses		\$ 28,257,209	\$ 23,223,234	\$ 30,787,792	\$ 20,635,213	\$ 24,382,926	\$ 33,441,122
510-010	Salaries and Wages (includes compensated annual leaves and comp time.)	\$ 5,041,605	5,117,675	\$ 7,473,096	\$ 4,111,961	\$ 4,934,353	\$ 7,729,790
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	610,292	717,433	918,393	490,186	588,224	836,982
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	62,643	116,776	223,112	75,028	90,034	282,522
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	232,607	179,143	215,097	125,627	150,752	265,200
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	195,541	135,551	439,149	199,158	238,990	326,406
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	345,381	191,728	555,575	226,105	271,326	645,400
10-22-10-510-010	WU - Plan - Admin - Salaries and Wages	279,905	423,410	443,008	319,396	383,275	323,534
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	443,803	434,818	594,568	315,077	378,092	579,709
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	428,675	430,509	701,069	320,521	384,625	621,240
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	414,549	424,510	534,968	358,951	430,741	647,424
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	162,836	132,265	138,235	122,911	147,493	298,872
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	164,710	169,845	211,882	135,610	162,732	230,760
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	1,700,663	1,761,688	2,498,040	1,423,391	1,708,069	2,671,741
510-020	Temporary Assignment	\$ 69,364	\$ 65,335	\$ 60,500	\$ 61,734	\$ 74,081	\$ 60,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	3,605	168	2,000	-	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	2,257	8,528	500	12,748	15,297	500
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	19	1,801	1,500	-	-	1,500
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	791	-	1,000	16	19	1,000
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	1,177	-	2,000	187	225	2,000
10-22-10-510-020	WU - Plan - Admin - Temporary Assignment	9,665	6,719	5,000	10,222	12,267	5,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	3,733	1,436	5,000	4,854	5,825	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	9,746	8,457	10,000	1,296	1,555	10,000
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	2,165	1,631	3,000	546	655	3,000
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	291	562	1,500	31	37	1,500
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	5,783	804	4,000	826	991	4,000
10-40-60-510-020	WU - Ops - TandD -Temporary Assignment	30,132	35,229	25,000	31,009	37,210	25,000
510-030	Overtime	\$ 603,710	\$ 530,817	\$ 513,400	\$ 599,094	\$ 718,913	\$ 513,400
10-01-10-510-030	WU - Admin - Admin - Overtime	17,863	15,902	20,000	42,397	50,876	20,000
10-02-10-510-030	WU - IT - Admin - Overtime	523	31,485	30,000	47,637	57,165	30,000
10-10-40-510-030	WU - Qual - Purification - Overtime	10,238	3,568	3,500	106	128	3,500
10-20-10-510-030	WU - Eng - Admin - Overtime	13,721	7,491	10,500	6,074	7,289	10,500
10-21-10-510-030	WU - Const - Admin - Overtime	1,159	701	15,000	12,400	14,880	15,000
10-22-10-510-030	WU - Plan - Admin - Overtime	107,807	75,173	30,000	41,158	49,390	30,000
10-30-20-510-030	WU - Bill - Collection - Overtime	8,805	7,955	60,000	17,786	21,343	60,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	68,446	87,774	65,000	120,724	144,868	65,000
10-40-30-510-030	WU - Ops - Source - Overtime	17,401	14,350	6,600	9,627	11,552	6,600
10-40-40-510-030	WU - Ops - Purification - Overtime	26,684	34,164	33,000	19,923	23,908	33,000
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	16,520	13,355	8,800	16,851	20,222	8,800
10-40-60-510-030	WU - Ops - TandD - Overtime	314,542	238,899	231,000	264,411	317,293	231,000

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
510-040	Standby Pay	\$ 211,928	\$ 217,356	\$ 195,000	\$ 180,432	\$ 216,519	\$ 195,000
10-01-10-510-040	WU - Admin - Admin - Standby Pay	-	-	-	-	-	-
10-02-10-510-040	WU - IT - Admin - Standby Pay	-	-	-	-	-	-
10-10-40-510-040	WU - Qual - Purification - Standby Pay	-	-	-	-	-	\$ -
10-20-10-510-040	WU - Eng - Admin - Standby Pay	-	-	-	255	306	-
10-21-10-510-040	WU - Const - Admin - Standby Pay	-	-	-	-	-	-
10-22-10-510-040	WU - Plan - Admin - Standby Pay	-	-	-	-	-	-
10-30-20-510-040	WU - Bill - Collection - Standby Pay	-	-	-	-	-	-
10-31-10-510-040	WU - Acctg - Admin - Standby Pay	-	-	-	-	-	-
10-40-30-510-040	WU - Ops - Source - Standby Pay	6,133	6,680	-	6,023	7,227	-
10-40-40-510-040	WU - Ops - Purification - Standby Pay	10,375	8,611	10,000	5,923	7,107	10,000
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	-	1,281	-	2,635	3,162	-
10-40-60-510-040	WU - Ops - TandD - Standby Pay	195,420	200,784	185,000	165,597	198,717	185,000
520-010	Compensated Annual Leave (CAL) (*YTD Actual Expenses - CAL were added to YTD Actual Expenses - Salaries & Wages)	\$ 831,583	\$ 893,833	\$ -	\$ 607,567	\$ 729,080	\$ -
10-01-10-520-010	WU - Admin - Admin - Compensated Annual Leave	68,379	79,441	-	71,945	86,334	-
10-02-10-520-010	WU - IT - Admin - Compensated Annual Leave	17,645	5,553	-	749	899	-
10-10-40-520-010	WU - Qual - Purification - Compensated Annual Leave	23,111	32,471	-	14,040	16,848	-
10-20-10-520-010	WU - Eng - Admin - Compensated Annual Leave	42,580	57,940	-	23,719	28,463	-
10-21-10-520-010	WU - Const - Admin - Compensated Annual Leave	73,112	40,536	-	31,492	37,791	-
10-22-10-520-010	WU - Plan - Admin - Compensated Annual Leave	68,236	66,125	-	64,295	77,153	-
10-30-20-520-010	WU - Bill - Collection - Compensated Annual Leave	71,403	91,927	-	51,646	61,975	-
10-31-10-520-010	WU - Acctg - Admin - Compensated Annual Leave	49,102	59,449	-	38,742	46,490	-
10-40-30-520-010	WU - Ops - Source - Compensated Annual Leave	67,141	87,747	-	64,657	77,588	-
10-40-40-520-010	WU - Ops - Purification - Compensated Annual Leave	31,113	18,824	-	11,311	13,574	-
10-40-50-520-010	WU - Ops - PowerAndPump - Compensated Annual Leave	39,361	35,015	-	33,895	40,674	-
10-40-60-520-010	WU - Ops - TandD - Compensated Annual Leave	280,400	318,806	-	201,077	241,292	-
520-030	Compensated Compensatory Time (CCT) (*YTD Actual Expenses - CCT were added to YTD Actual Expenses - Salaries & Wages)	\$ 120,945	\$ 113,458	\$ -	\$ 97,888	\$ 117,466	\$ -
10-01-10-520-030	WU - Admin - Admin - Compensated Compensatory Time	4,745	4,036	-	6,455	7,746	-
10-02-10-520-030	WU - IT - Admin - Compensated Compensatory Time	4,209	6,409	-	1,030	1,236	-
10-10-40-520-030	WU - Qual - Purification - Compensated Compensatory Time	135	29	-	-	-	-
10-20-10-520-030	WU - Eng - Admin - Compensated Compensatory Time	107	-	-	1,260	1,512	-
10-21-10-520-030	WU - Const - Admin - Compensated Compensatory Time	5,546	990	-	947	1,136	-
10-22-10-520-030	WU - Plan - Admin - Compensated Compensatory Time	6,452	21,486	-	11,132	13,358	-
10-30-20-520-030	WU - Bill - Collection - Compensated Compensatory Time	10,004	11,444	-	12,732	15,278	-
10-31-10-520-030	WU - Acctg - Admin - Compensated Compensatory Time	7,941	2,854	-	11,606	13,927	-
10-40-30-520-030	WU - Ops - Source - Compensated Compensatory Time	5,965	2,961	-	2,104	2,525	-
10-40-40-520-030	WU - Ops - Purification - Compensated Compensatory Time	6,878	6,008	-	262	315	-
10-40-50-520-030	WU - Ops - PowerAndPump - Compensated Compensatory Time	6,970	2,607	-	2,735	3,282	-
10-40-60-520-030	WU - Ops - TandD - Compensated Compensatory Time	61,994	54,635	-	47,626	57,151	-

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
520-040	Vacation & Compensatory Time Payout	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	-	-	90,000	-	-	90,000
10-01-10-520-040	WU - Admin - Admin - Compensatory Time Payout	-	-	10,000	-	-	10,000
530-010	FICA Taxes	\$ 497,561	\$ 509,119	\$ 638,163	\$ 699,062	\$ 838,875	\$ 639,572
10-01-10-530-010	WU - Admin - Admin - FICA	47,677	56,453	79,590	57,323	68,787	64,029
10-02-10-530-010	WU - IT - Admin - FICA	6,228	12,824	19,401	11,515	13,818	12,421
10-10-40-530-010	WU - Qual - Purification - FICA	20,324	16,659	16,837	10,599	12,719	25,736
10-20-10-530-010	WU - Eng - Admin - FICA	18,812	15,907	34,475	42,489	50,987	27,374
10-21-10-530-010	WU - Const - Admin - FICA	31,394	17,019	43,802	26,660	31,992	57,436
10-22-10-530-010	WU - Plan - Admin - FICA	33,211	39,618	36,568	32,043	38,451	24,231
10-30-20-530-010	WU - Bill - Collection - FICA	40,507	38,814	50,457	40,892	49,070	49,492
10-31-10-530-010	WU - Acctg - Admin - FICA	41,208	42,259	59,369	45,729	54,875	63,757
10-40-30-530-010	WU - Ops - Source - FICA	35,983	39,576	41,659	46,619	55,943	49,795
10-40-40-530-010	WU - Ops - Purification - FICA	17,284	20,955	13,979	22,733	27,279	27,258
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	16,106	16,073	17,188	31,041	37,249	16,812
10-40-60-530-010	WU - Ops - TandD - FICA	188,828	192,962	224,837	331,420	397,704	221,231
530-020	Retirement Contributions	\$ 3,340,960	\$ 973,416	\$ 1,978,079	\$ 1,837,403	\$ 2,204,884	\$ 1,926,877
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	319,688	98,142	225,694	179,620	215,544	283,353
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	41,353	20,282	60,867	23,034	27,641	38,965
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	141,284	31,539	52,823	33,521	40,225	80,739
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	131,513	28,775	108,156	136,244	163,493	85,880
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	221,299	33,505	137,418	80,937	97,124	18,093
10-22-10-530-020	WU - Plan - Admin - Retirement Contributions	241,878	86,718	114,722	117,716	141,259	76,019
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	288,216	79,660	158,296	129,295	155,154	155,270
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	285,216	80,397	186,257	126,249	151,499	200,022
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	259,305	77,348	130,696	157,333	188,800	156,219
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	112,083	24,213	43,856	62,002	74,402	85,515
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	115,572	32,243	53,924	101,358	121,629	52,744
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	1,183,552	380,593	705,370	690,094	828,113	694,058
530-030	Life and Health Insurance	\$ 538,967	\$ 574,613	\$ 689,383	\$ 361,176	\$ 433,411	\$ 677,290
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	43,085	53,881	77,978	37,138	44,566	82,605
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	6,802	11,620	20,165	4,836	5,803	10,910
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	11,377	5,823	1,227	553	664	11,710
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	18,699	21,860	37,944	15,256	18,307	23,599
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	12,499	20,276	56,263	14,676	17,612	66,498
10-22-10-530-030	WU - Plan - Admin - Life and Health Insurance	44,213	56,018	35,733	34,960	41,952	21,850
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	46,380	39,838	41,543	33,242	39,890	41,586
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	49,762	61,439	76,641	28,033	33,639	76,642
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	45,811	56,027	58,530	36,877	44,252	58,530
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	7,805	4,671	4,627	13,277	15,932	4,627
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	19,877	20,673	12,323	13,247	15,897	12,322
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	232,657	222,487	266,410	129,081	154,897	266,411

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
530-040	Workers Compensation	\$ (11,514)	\$ 2,948	\$ -	\$ 2,270	\$ 2,724	\$ 1
10-30-20-530-040	WU - Bill - Collection - Workers Compensation				2,270	2,724	
10-40-30-530-040	WU - Ops - Source - Workers Compensation	-	2,948	-		-	1
530-050	Unemployment Compensation	\$ -	\$ 11,505	\$ -	\$ -	\$ -	\$ -
10-02-10-530-050	WU - IT - Admin - Unemployment Compensation	-	7,119	-	-	-	-
10-30-20-530-050	WU - Bill - Collection - Unemployment Compensation	-	4,386	-	-	-	-
530-060	Post-Employment Benefits (OPEB)	\$ 998,491	\$ 402,603	\$ 1,058,000	\$ 1,708,066	\$ 2,049,680	\$ 1,058,000
10-01-10-530-060	WU - Admin - Admin - OPEB	89,076	39,740	130,021	156,312	187,575	114,560
10-02-10-530-060	WU - IT - Admin - OPEB	9,652	10,015	31,587	25,635	30,762	38,670
10-10-40-530-060	WU - Qual - Purification - OPEB	39,125	12,869	30,452	29,071	34,885	36,299
10-20-10-530-060	WU - Eng - Admin - OPEB	36,740	11,751	62,172	116,741	140,089	44,676
10-21-10-530-060	WU - Const - Admin - OPEB	92,625	13,781	78,655	72,185	86,621	88,338
10-22-10-530-060	WU - Plan - Admin -OPEB	66,118	35,399	62,719	102,471	122,965	44,283
10-30-20-530-060	WU - Bill - Collection - OPEB	81,167	32,513	84,176	114,495	137,394	79,347
10-31-10-530-060	WU - Acctg - Admin - OPEB	81,796	34,430	99,253	114,220	137,064	85,031
10-40-30-530-060	WU - Ops - Source - OPEB	72,037	32,019	75,738	136,878	164,254	88,615
10-40-40-530-060	WU - Ops - Purification - OPEB	33,502	11,974	19,571	57,348	68,818	40,908
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	32,247	13,216	29,997	88,028	105,634	31,585
10-40-60-530-060	WU - Ops - TandD - OPEB	364,407	154,896	353,659	694,683	833,620	365,689
540-010	Professional Services - General	\$ 1,945,728	\$ 1,176,829	\$ 4,353,100	\$ 822,519	\$ 987,023	\$ 4,695,603
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	87,917	69,784	406,500	42,840	51,409	317,000
10-02-10-540-010	WU - IT - Admin - Professional Services - General	729,917	40,861	580,000	149,011	178,814	565,000
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	27,736	43,136	-	2,375	2,850	1
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	342,032	261,581	2,925,000	72,312	86,775	3,372,000
10-21-10-540-010	WU - Const - Admin - Professional Services - General	412,726	277,239	-	44,315	53,178	-
10-22-10-540-010	WU - Plan - Admin - Professional Services - General	137,480	396,274	-	494,841	593,809	1
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	109,200	-	-	6,072	7,286	1
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	98,720	44,942	41,600	10,753	12,903	41,600
10-40-60-540-010	WU - Ops - TandD - Professional Services - General	-	43,012	400,000	-	-	400,000
540-020	Professional Services - Accounting and Auditing	\$ 84,500	\$ 74,100	\$ 120,000	\$ 88,000	\$ 105,600	\$ 140,000
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	84,500	74,100	120,000	88,000	105,600	140,000
541-010	Other Services	\$ 46,774	\$ 48,547	\$ 77,200	\$ 121,188	\$ 145,426	\$ 77,200
10-01-10-541-010	WU - Admin - Admin - Other Services	3,371	82	-	91,780	110,136	-
10-30-20-541-010	WU - Bill - Collection - Other Services	21,280	24,618	33,200	10,335	12,403	33,200
10-31-10-541-010	WU - Acctg - Admin - Other Services	21,806	23,315	42,000	17,649	21,179	42,000
10-40-60-541-010	WU - Ops - TandD - Other Services	317	533	2,000	1,423	1,708	2,000
541-020	Billing Costs	\$ 134,244	\$ 165,759	\$ 223,790	\$ 135,651	\$ 162,781	\$ 259,030
10-30-20-541-020	WU - Bill - Collection - Billing Costs	134,244	165,759	223,790	135,651	162,781	259,030
542-010	Public Relations - General	\$ 44,688	\$ 79,961	\$ 90,950	\$ 85,905	\$ 103,086	\$ 106,760
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	44,688	79,961	90,950	85,905	103,086	106,760
542-020	Procurement Advertising	\$ 37,589	\$ 9,677	\$ 5,000	\$ -	\$ -	\$ 5,000
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	37,589	9,677	5,000	-	-	5,000

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
543-000	Communication Services	\$ 124,875	\$ 110,846	\$ 145,312	\$ 88,281	\$ 105,937	\$ 171,110
10-01-50-543-000	WU/Admin/PowerAndPump - Communication Services			\$ -	-	\$ -	\$ -
10-02-10-543-000	WU - IT - Admin - Communication Services	108,046	97,472	87,828	88,281	105,937	105,003
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	16,778	13,374	57,484	-	-	66,107
10-40-50-543-000	WU - Ops - PowerAndPump - Communication Services	51	-	-	-	-	-
544-000	Freight and Postage	\$ 3,876	\$ 1,586	\$ 11,000	\$ 3,183	\$ 3,820	\$ 9,100
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	2,070	-	5,000	2,312	2,774	6,100
10-02-10-544-000	WU - IT - Admin - Freight and Postage	1,000	248	-	-	-	-
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	-	-	3,000	-	-	3,000
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	806	1,337	3,000	871	1,046	-
545-000	Rentals and Leases	\$ 73,601	\$ 113,498	\$ 153,600	\$ 49,470	\$ 59,364	\$ 137,625
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	22,230	42,239	67,100	11,161	13,393	65,400
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	18,376	56,101	36,500	30,320	36,384	42,225
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	32,995	15,158	50,000	7,989	9,587	30,000
546-000	Insurance	\$ 96,703	\$ 147,420	\$ 130,000	\$ -	\$ -	\$ 130,000
10-01-10-546-000	WU - Admin - Admin - Insurance	96,703	147,420	130,000	-	-	130,000
547-000	County Service Charge	\$ 2,201,634	\$ 2,215,302	\$ 2,201,634	\$ 1,661,477	\$ 1,993,772	\$ 2,236,126
10-00-10-547-000	WU - County Service Charge	2,201,634	2,215,302	2,201,634	1,661,477	1,993,772	2,236,126
551-000	Utility Services	\$ 2,502,528	\$ 2,909,552	\$ 3,147,500	\$ 2,470,132	\$ 2,964,158	\$ 3,442,271
10-01-10-551-000	WU - Admin - Admin - Utility Services	141,797	144,567	179,800	130,122	156,146	195,901
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	2,360,731	2,764,984	2,967,700	2,340,010	2,808,012	3,246,370
560-000	Repairs and Maintenance - Water System	\$ 45,935	\$ 240,374	\$ 360,000	\$ 276,257	\$ 331,509	\$ 540,000
10-40-30-560-000	WU - Ops - Powerand Pump - Repairs & Maint	-	24,271	-	-	-	-
10-40-50-560-000	WU - Ops - Source - Repairs and Maintenance - Water System	17,678	-	40,000	29,486	35,383	40,000
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	28,257	216,103	320,000	246,772	296,126	500,000
561-000	Repairs and Maintenance - Other than Water System	\$ 491,344	\$ 629,250	\$ 1,334,489	\$ 376,657	\$ 451,989	\$ 1,468,063
10-01-10-561-000	WU - Admin - Admin - Repairs and Maintenance - Other than Water System	10,550	-	-	-	-	-
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	233,733	271,083	834,489	257,502	309,003	959,663
10-02-20-561-000	WU-IT-Collection- - R&M Other than WS	-	174,720	-	-	-	-
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	9,144	6,481	-	2,062	2,474	-
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	-	-	5,000	2,201	2,642	5,000
10-21-40-561-000	WU - Const - Admin - Repairs and Maintenance - Other than Water System	29,400	-	-	-	-	-
10-22-10-561-000	WU - Plan - Admin - Repairs and Maintenance - Other than Water System	-	-	-	-	-	-
10-30-20-561-000	WU - Bill-Collection - Repairs and Maintenance - Other than Water System	-	-	-	-	-	-
10-31-10-561-000	WU - Acctg - Admin - Repairs and Maintenance - Other than Water System	-	-	-	-	-	-
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water System	208,517	176,966	495,000	114,892	137,870	503,400
562-000	Office Supplies	\$ 17,869	\$ 18,076	\$ 29,000	\$ 6,916	\$ 8,299	\$ 29,000
10-01-10-562-000	WU - Admin - Admin - Office Supplies	-	-	\$ -	-	\$ -	\$ -
10-31-10-562-000	WU - Accounting - Admin - Office Supplies	17,869	18,076	29,000	6,916	8,299	29,000

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
563-000	Operating Supplies	\$ 979,530	\$ 1,050,893	\$ 642,380	\$ 663,017	\$ 795,620	\$ 2,144,890
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	4,493	12,207	10,000	5,125	6,150	7,500
10-02-10-563-000	WU - IT - Admin - Operating Supplies	78,158	52,771	53,000	32,143	38,572	58,000
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	13,553	14,056	-	10,616	12,739	-
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	-	686	26,000	13,012	15,615	26,000
10-21-10-563-000	WU - Const - Admin - Operating Supplies	31,099	2,193	-	-	-	-
10-22-10-563-000	WU - Plan - Admin - Operating Supplies	2,453	1,549	-	38	45	-
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	6,212	24,304	6,500	8,094	9,713	7,150
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	1,432	4,608	4,000	2,913	3,495	4,000
10-40-30-563-000	WU - Ops - Source - Operating Supplies	63,026	101,253	60,000	56,596	67,916	80,000
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	125,011	184,052	152,880	90,305	108,366	191,440
563-000	Operating Supplies (continued)						
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	90,508	89,701	35,000	51,873	62,247	90,000
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	563,586	563,512	275,000	250,413	300,495	320,800
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	-	-	20,000	21,336	25,603	40,000
10-40-60-563-010	WU - Ops - TandD - Operating Supplie - Invty. Stock	-	-	-	120,553	144,664	1,320,000
564-000	Fuel	\$ 101,759	\$ 157,981	\$ 175,000	\$ 134,741	\$ 161,690	\$ 192,500
10-40-60-564-000	WU - Ops - TandD - Fuel	101,759	157,981	175,000	134,741	161,690	192,500
565-000	Bulk Water Purchase	\$ 4,054,076	\$ 1,809,198	\$ 1,918,185	\$ 1,381,895	\$ 1,658,274	\$ 1,934,935
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase (Reclass)	4,054,076	1,809,198	1,918,185	1,381,895	1,658,274	1,934,935
10-40-60-565-000	WU - Ops - TandD - Bulk Water Purchase	-	-	\$ -	-	\$ -	\$ -
570-010	Books, Publications, Subscriptions, and Memberships	\$ 33,689	\$ 24,011	\$ 29,980	\$ 12,779	\$ 15,334	\$ 29,660
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	20,676	21,433	23,370	11,479	13,774	23,050
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	12,178	-	500	1,000	1,200	500
10-10-40-570-010	WU - Qual - Purification - Books, Publications, Subscriptions, and Memberships	-	-	-	-	-	-
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	-	-	5,000	-	-	5,000
10-21-10-570-010	WU - Const - Admin - Books, Publications, Subscriptions, and Memberships	685	987	-	-	-	-
10-22-10-570-010	WU - WRP - Admin - Books, Publications, Subscriptions, and Memberships	-	1,291	-	-	-	-
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	-	-	300	150	180	300
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	150	300	810	150	180	810
10-40-60-570-010	WU - Ops - TandD - Books, Publications, Subscriptions, and Memberships	-	-	-	-	-	-
570-020	Books, Publications, Subscriptions, and Memberships - Board	\$ 75	\$ 227	\$ 600	\$ -	\$ -	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - E	75	227	600	-	-	600
571-010	Training and Development	\$ 41,147	\$ 49,302	\$ 89,100	\$ 34,733	\$ 41,679	\$ 99,100
10-01-10-571-010	WU - Admin - Admin - Training and Development	1,678	3,138	15,500	5,546	6,655	15,500
10-02-10-571-010	WU - IT - Admin - Training and Development	39	626	6,600	-	-	6,600
10-10-40-571-010	WU - Qual - Purification - Training and Development	-	-	5,000	-	-	-
10-20-10-571-010	WU - Eng - Admin - Training and Development	-	-	26,000	660	792	26,000
10-21-10-571-010	WU - Const - Admin - Training and Development	-	-	-	-	-	-
10-22-10-571-010	WU - Plan - Admin - Training and Development	18,653	1,824	-	-	-	-
10-30-20-571-010	WU - Bill - Collection - Training and Development	-	-	3,000	-	-	3,000

Operating Expense Detail

		FY 2020 - 2021 Actual	FY 2021 - 2022 Actual	FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
OPERATING EXPENSES (Detail)							
10-31-10-571-010	WU - Acctg - Admin - Training and Development	3,388	1,764	3,000	-	-	3,000
10-40-60-571-010	WU - Ops - TandD - Training and Development	17,389	41,951	30,000	28,527	34,232	45,000
572-010	Travel and Per Diem	\$ -	\$ 22,357	\$ 163,100	\$ 42,668	\$ 51,202	\$ 195,960
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	-	21,148	53,130	28,234	33,881	83,740
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	-	-	15,000	1,602	1,922	17,250
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	-	-	65,250	10,762	12,915	65,250
10-21-10-572-010	WU - Const - Admin - Travel and Per Diem	-	-	-	-	-	-
10-22-10-572-010	WU - Plan - Admin - Travel and Per Diem	-	-	-	20	24	-
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	-	-	5,000	-	-	5,000
10-31-10-572-010	WU - Acc - Admin - Travel and Per Diem	-	214	5,720	-	-	5,720
10-40-40-572-010	WU - Ops - Purification - Travel and Per Diem	-	-	-	-	-	-
10-40-50-572-010	WU - Ops - PowerAndPump - Travel and Per Diem	-	-	-	-	-	-
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	-	995	19,000	2,050	2,460	19,000
573-010	Meeting Expense	\$ 1,625	\$ 4,939	\$ 42,170	\$ 11,914	\$ 14,297	\$ 65,433
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	1,625	4,939	16,970	8,184	9,821	40,233
10-02-10-573-010	WU - IT - Admin - Meeting Expense	-	-	8,000	966	1,159	8,000
10-20-10-573-010	WU - Eng - Admin - Meeting Expense	-	-	16,000	2,764	3,317	16,000
10-21-10-573-010	WU - Const - Admin - Meeting Expense	-	-	-	-	-	-
10-22-10-573-010	WU - WRP - Admin - Meeting Expense	-	-	-	-	-	-
10-30-20-573-010	WU - Bill - Collection - Meeting Expense	-	-	600	-	-	600
10-31-10-573-010	WU - Acctg - Admin - Meeting Expense	-	-	600	-	-	600
10-40-60-573-010	WU - Ops - TandD - Meeting Expense	-	-	-	-	-	-
573-020	Meeting Expense - Board	\$ 301	\$ 1,561	\$ 6,500	\$ 1,275	\$ 1,530	\$ 5,200
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	301	1,561	6,500	1,275	1,530	5,200
582-000	Interest Expense	\$ 2,949,517	\$ 2,746,022	\$ 2,619,332	\$ 1,897,949	\$ 1,897,949	\$ 2,408,211
10-00-00-582-000	WU - Interest Expense	2,949,517	2,746,022	2,619,332	1,897,949	1,897,949	2,408,211
Water Utility Fund Bond and Loan Repayment		\$ 5,160,541	\$ 5,170,095	\$ 4,961,483	\$ 4,910,864	\$ 4,910,864	\$ 5,099,969
682-000	Debt Principal Repayment	\$ 5,160,541	\$ 5,170,095	\$ 4,961,483	\$ 4,910,864	\$ 4,910,864	\$ 5,099,969
10-00-00-682-000	WU - Debt Principal Repayment	5,160,541	5,170,095	4,961,483	4,910,864	4,910,864	5,099,969
Water Utility Fund - Non Cash Operating Expenses		\$ 7,109,742	\$ 6,970,096	\$ 7,350,379	\$ 5,136,219	\$ 5,136,219	\$ 6,884,039
10-00-90-580-000	WU - Depreciation - Depreciation	6,906,157	6,861,194	7,190,082	5,085,642	5,085,642	6,900,000
10-00-90-581-000	WU - Depreciation - Amortization	235,859	159,620	235,859	76,633	76,633	33,780
10-00-90-582-000	WU - Bond Inflows & Outflows	(32,274)	(50,718)	(75,562)	(26,055)	(26,055)	(49,741)

FISCAL

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022- 2023 Estimated thru 6/30	FY 2023- 2024 Proposed Budget
510-101	Salaries and Wages	\$ 1,295,637	\$ 635,598	\$ 762,718	\$ 1,200,949
10-30-20-510-010	WU - Bill - Collection - Salaries and Wages	594,568	315,077	378,092	579,709
10-31-10-510-010	WU - Acctg - Admin - Salaries and Wages	701,069	320,521	384,625	621,240
510-020	Temporary Assignment	\$ 15,000	\$ 6,150	\$ 7,380	\$ 15,000
10-30-20-510-020	WU - Bill - Collection - Temporary Assignment	5,000	4,854	5,825	5,000
10-31-10-510-020	WU - Acctg - Admin - temporary Assignment	10,000	1,296	1,555	10,000
510-030	Overtime	\$ 125,000	\$ 138,509	\$ 166,211	\$ 125,000
10-30-20-510-030	WU - Bill - Collection - Overtime	60,000	17,786	21,343	60,000
10-31-10-510-030	WU - Acctg - Admin - Overtime	65,000	120,724	144,868	65,000
520-010	Compensated Annual Leave	\$ -	\$ 90,387	\$ 108,465	\$ -
10-30-20-520-010	WU - Bill - Collection - Compensated Annual Leave	-	51,646	61,975	-
10-31-10-520-010	WU - Acctg - Admin - Compensated Annual Leave	-	38,742	46,490	-
520-030	Compensated Compensatory Time	\$ -	\$ 24,337	\$ 29,205	\$ -
10-30-20-520-030	WU - Bill - Collection - Compensated Compensatory Time	-	12,732	15,278	-
10-31-10-520-030	WU - Acctg - Admin - Compensated Compensatory Time	-	11,606	13,927	-
530-010	FICA	\$ 109,826	\$ 86,621	\$ 103,945	\$ 113,249
10-30-20-530-010	WU - Bill - Collection - FICA	50,457	40,892	49,070	49,492
10-31-10-530-010	WU - Acctg - Admin - FICA	59,369	45,729	54,875	63,757
530-020	Retirement Contributions	\$ 344,553	\$ 255,544	\$ 306,653	\$ 355,292
10-30-20-530-020	WU - Bill - Collection - Retirement Contributions	158,296	129,295	155,154	155,270
10-31-10-530-020	WU - Acctg - Admin - Retirement Contributions	186,257	126,249	151,499	200,022
530-030	Life and Health Insurance	\$ 118,184	\$ 61,274	\$ 73,529	\$ 118,228
10-30-20-530-030	WU - Bill - Collection - Life and Health Insurance	41,543	33,242	39,890	41,586
10-31-10-530-030	WU - Acctg - Admin - Life and Health Insurance	76,641	28,033	33,639	76,642
530-040	Workers Compensation	\$ -	\$ 2,270	\$ 2,724	\$ -
10-30-20-530-040	WU - Bill - Collection - Workers Compensation		2,270	2,724	
10-31-10-530-040	WU - Acctg - Admin - Workers Compensation			-	
530-060	OPEB	\$ 183,429	\$ 228,715	\$ 274,458	\$ 164,378
10-30-20-530-060	WU - Bill - Collection - OPEB	84,176	114,495	137,394	79,347
10-31-10-530-060	WU - Acctg - Admin - OPEB	99,253	114,220	137,064	85,031

FISCAL

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022- 2023 Estimated thru 6/30	FY 2023- 2024 Proposed Budget
540-010	Professional Service	\$ 41,600	\$ 16,824	\$ 20,189	\$ 41,601
10-30-20-540-010	WU - Bill - Collection - Professional Services - General	-	6,072	7,286	1
10-31-10-540-010	WU - Acctg - Admin - Professional Services - General	41,600	10,753	12,903	41,600
540-020	Professional Service Accountig and Auditing	\$ 120,000	\$ 88,000	\$ 105,600	\$ 140,000
10-31-10-540-020	WU - Acctg - Admin - Professional Services - Accounting and Auditing	120,000	88,000	105,600	140,000
541-010	Other Services	\$ 75,200	\$ 27,985	\$ 33,582	\$ 75,200
10-30-20-541-010	WU - Bill - Collection - Other Services	33,200	10,335	12,403	33,200
10-31-10-541-010	WU - Acctg - Admin - Other Services	42,000	17,649	21,179	42,000
541-020	Billing Costs	\$ 223,790	\$ 135,651	\$ 162,781	\$ 259,030
10-30-20-541-020	WU - Bill - Collection - Billing Costs	223,790	135,651	162,781	259,030
562-000	Office Supplies	\$ 29,000	\$ 6,916	\$ 8,299	\$ 29,000
10-31-10-562-000	WU - Accounting - Admin - Office Supplies	29,000	6,916	8,299	29,000
563-000	Operating Supplies	\$ 10,500	\$ 11,007	\$ 13,208	\$ 11,150
10-30-20-563-000	WU - Bill - Collection - Operating Supplies	6,500	8,094	9,713	7,150
10-31-10-563-000	WU - Acctg - Admin - Operating Supplies	4,000	2,913	3,495	4,000
570-010	Books, Publications	\$ 1,110	\$ 300	\$ 360	\$ 1,110
10-30-20-570-010	WU - Bill - Collection - Books, Publications, Subscriptions, and Memberships	300	150	180	300
10-31-10-570-010	WU - Acctg - Admin - Books, Publications, Subscriptions, and Memberships	810	150	180	810
571-010	Training & Development	\$ 6,000	-	-	\$ 6,000
10-30-20-571-010	WU - Bill - Collection - Training and Development	3,000	-	-	3,000
10-31-10-571-010	WU - Acctg - Admin - Training and Development	3,000	-	-	3,000
572-010	Travel & Per Diem	\$ 10,720	-	-	\$ 10,720
10-30-20-572-010	WU - Bill - Collection - Travel and Per Diem	5,000	-	-	5,000
10-31-10-572-010	WU - Acc - Admin - Travel and Per Diem	5,720	-	-	5,720

ENGINEERING

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
510-101	Salaries and Wages	\$ 1,652,829.20	\$ 870,285.33	\$ 1,044,342.40	\$ 1,560,540.00
10-10-40-510-010	WU - Qual - Purification - Salaries and Wages	\$ 215,096.80	\$ 125,626.65	\$ 150,751.98	\$ 265,200.00
10-20-10-510-010	WU - Eng - Admin - Salaries and Wages	\$ 439,148.80	\$ 199,158.09	\$ 238,989.71	\$ 326,406.00
10-21-10-510-010	WU - Const - Admin - Salaries and Wages	\$ 555,575.20	\$ 226,104.92	\$ 271,325.90	\$ 645,400.00
10-22-10-510-010	WU - Plan - Admin - Salaries and Wages	\$ 443,008.40	\$ 319,395.67	\$ 383,274.80	\$ 323,534.00
510-020	Temporary Assignment	\$ 9,500.00	\$ 10,424.99	\$ 12,509.99	\$ 9,500.00
10-10-40-510-020	WU - Qual - Purification - Temporary Assignment	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
10-20-10-510-020	WU - Eng - Admin - Temporary Assignment	\$ 1,000.00	\$ 15.56	\$ 18.67	\$ 1,000.00
10-21-10-510-020	WU - Const - Admin - Temporary Assignment	\$ 2,000.00	\$ 187.20	\$ 224.64	\$ 2,000.00
10-22-10-510-020	WU - Plan - Admin - Temporary Assignment	\$ 5,000.00	\$ 10,222.23	\$ 12,266.68	\$ 5,000.00
510-030	Overtime	\$ 59,000.00	\$ 59,738.47	\$ 71,686.16	\$ 59,000.00
10-10-40-510-030	WU - Qual - Purification - Overtime	\$ 3,500.00	\$ 106.25	\$ 127.50	\$ 3,500.00
10-20-10-510-030	WU - Eng - Admin - Overtime	\$ 10,500.00	\$ 6,074.25	\$ 7,289.10	\$ 10,500.00
10-21-10-510-030	WU - Const - Admin - Overtime	\$ 15,000.00	\$ 12,399.94	\$ 14,879.93	\$ 15,000.00
10-22-10-510-030	WU - Plan - Admin - Overtime	\$ 30,000.00	\$ 41,158.03	\$ 49,389.64	\$ 30,000.00
510-040	Stand-by Pay	\$ -	\$ 254.82	\$ 305.78	\$ -
10-10-40-510-040	WU - Qual - Purification - Standby Pay	\$ -	\$ -	\$ -	\$ -
10-20-10-510-040	WU - Eng - Admin - Standby Pay	\$ -	\$ 254.82	\$ 305.78	\$ -
10-21-10-510-040	WU - Const - Admin - Standby Pay	\$ -	\$ -	\$ -	\$ -
10-22-10-510-040	WU - Plan - Admin - Standby Pay	\$ -	\$ -	\$ -	\$ -
520-010	Compensated Annual Leave	\$ -	\$ 133,545.91	\$ 160,255.09	\$ -
10-10-40-520-010	WU - Qual - Purification - Compensated Annual Leave	\$ -	\$ 14,040.35	\$ 16,848.42	\$ -
10-20-10-520-010	WU - Eng - Admin - Compensated Annual Leave	\$ -	\$ 23,718.85	\$ 28,462.62	\$ -
10-21-10-520-010	WU - Const - Admin - Compensated Annual Leave	\$ -	\$ 31,492.13	\$ 37,790.56	\$ -
10-22-10-520-010	WU - Plan - Admin - Compensated Annual Leave	\$ -	\$ 64,294.58	\$ 77,153.50	\$ -
520-030	Compensated Compensatory Time	\$ -	\$ 13,338.54	\$ 16,006.25	\$ -
10-10-40-520-030	WU - Qual - Purification - Compensated Compensatory Time	\$ -	\$ -	\$ -	\$ -
10-20-10-520-030	WU - Eng - Admin - Compensated Compensatory Time	\$ -	\$ 1,259.98	\$ 1,511.98	\$ -
10-21-10-520-030	WU - Const - Admin - Compensated Compensatory Time	\$ -	\$ 946.75	\$ 1,136.10	\$ -
10-22-10-520-030	WU - Plan - Admin - Compensated Compensatory Time	\$ -	\$ 11,131.81	\$ 13,358.17	\$ -

ENGINEERING

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
530-010	FICA	\$ 131,681.68	\$ 111,790.76	\$ 134,148.91	\$ 134,777.00
10-10-40-530-010	WU - Qual - Purification - FICA	\$ 16,837.41	\$ 10,599.26	\$ 12,719.11	\$ 25,736.00
10-20-10-530-010	WU - Eng - Admin - FICA	\$ 34,474.63	\$ 42,489.13	\$ 50,986.96	\$ 27,374.00
10-21-10-530-010	WU - Const - Admin - FICA	\$ 43,802.00	\$ 26,659.62	\$ 31,991.54	\$ 57,436.00
10-22-10-530-010	WU - Plan - Admin - FICA	\$ 36,567.64	\$ 32,042.75	\$ 38,451.30	\$ 24,231.00
530-020	Retirement Contributions	\$ 413,119.01	\$ 368,417.93	\$ 442,101.52	\$ 260,731.00
10-10-40-530-020	WU - Qual - Purification - Retirement Contributions	\$ 52,823.23	\$ 33,520.62	\$ 40,224.74	\$ 80,739.00
10-20-10-530-020	WU - Eng - Admin - Retirement Contributions	\$ 108,155.71	\$ 136,244.20	\$ 163,493.04	\$ 85,880.00
10-21-10-530-020	WU - Const - Admin - Retirement Contributions	\$ 137,418.05	\$ 80,936.91	\$ 97,124.29	\$ 18,093.00
10-22-10-530-020	WU - Plan - Admin - Retirement Contributions	\$ 114,722.02	\$ 117,716.20	\$ 141,259.44	\$ 76,019.00
530-030	Life and Health Insurance	\$ 131,166.24	\$ 65,445.70	\$ 78,534.84	\$ 123,657.00
10-10-40-530-030	WU - Qual - Purification - Life and Health Insurance	\$ 1,226.88	\$ 553.20	\$ 663.84	\$ 11,710.00
10-20-10-530-030	WU - Eng - Admin - Life and Health Insurance	\$ 37,943.52	\$ 15,256.00	\$ 18,307.20	\$ 23,599.00
10-21-10-530-030	WU - Const - Admin - Life and Health Insurance	\$ 56,263.20	\$ 14,676.42	\$ 17,611.70	\$ 66,498.00
10-22-10-530-030	WU - Plan - Admin - Life and Health Insurance	\$ 35,732.64	\$ 34,960.08	\$ 41,952.10	\$ 21,850.00
530-060	OPEB	\$ 233,998.52	\$ 320,466.74	\$ 384,560.09	\$ 213,595.88
10-10-40-530-060	WU - Qual - Purification - OPEB	\$ 30,452.23	\$ 29,070.82	\$ 34,884.98	\$ 36,298.74
10-20-10-530-060	WU - Eng - Admin - OPEB	\$ 62,172.29	\$ 116,740.66	\$ 140,088.79	\$ 44,676.19
10-21-10-530-060	WU - Const - Admin - OPEB	\$ 78,655.30	\$ 72,184.52	\$ 86,621.42	\$ 88,337.87
10-22-10-530-060	WU - Plan - Admin -OPEB	\$ 62,718.71	\$ 102,470.74	\$ 122,964.89	\$ 44,283.09
540-010	Professional Service	\$ 2,925,000.00	\$ 613,842.70	\$ 736,611.24	\$ 3,372,002.00
10-10-40-540-010	WU - Qual - Purification - Professional Services - General	\$ -	\$ 2,375.00	\$ 2,850.00	\$ 1.00
10-20-10-540-010	WU - Eng - Admin - Professional Services - General	\$ 2,925,000.00	\$ 72,312.37	\$ 86,774.84	\$ 3,372,000.00
10-21-10-540-010	WU - Const - Admin - Professional Services - General	\$ -	\$ 44,314.72	\$ 53,177.66	\$ -
10-22-10-540-010	WU - Plan - Admin - Professional Services - General	\$ -	\$ 494,840.61	\$ 593,808.73	\$ 1.00
540-010	Freight & Postage	\$ 11,000.00	\$ 7,196.79	\$ 8,636.15	\$ 8,000.00
10-20-10-544-000	WU - Eng - Admin - Freight and Postage	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
10-10-40-544-000	WU - Qual - Purification - Freight and Postage	\$ 3,000.00	\$ 871.47	\$ 1,045.76	\$ -
561-000	Repairs & Maintenance Other than Water System	\$ 5,000.00	\$ 4,263.30	\$ 5,115.96	\$ 5,000.00
10-10-40-561-000	WU - Qual - Purification - Repairs and Maintenance - Other than Water System	\$ -	\$ 2,062.02	\$ 2,474.42	\$ -
10-20-10-561-000	WU - Eng - Admin - Repairs and Maintenance - Other than Water System	\$ 5,000.00	\$ 2,201.28	\$ 2,641.54	\$ 5,000.00
10-21-40-561-000	WU - Const - Admin - Repairs and Maintenance - Other than Water System	\$ -	\$ -	\$ -	\$ -
10-22-10-561-000	WU - Plan - Admin - Repairs and Maintenance - Other than Water System	\$ -	\$ -	\$ -	\$ -

ENGINEERING

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
563-000	Operating Supplies	\$ 26,000.00	\$ 23,665.89	\$ 28,399.07	\$ 26,000.00
10-10-40-563-000	WU - Qual - Purification - Operating Supplies	\$ -	\$ 10,616.17	\$ 12,739.40	\$ -
10-20-10-563-000	WU - Eng - Admin - Operating Supplies	\$ 26,000.00	\$ 13,012.17	\$ 15,614.60	\$ 26,000.00
10-21-10-563-000	WU - Const - Admin - Operating Supplies	\$ -	\$ -	\$ -	\$ -
10-22-10-563-000	WU - Plan - Admin - Operating Supplies	\$ -	\$ 37.55	\$ 45.06	\$ -
570-010	Books, Publications	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
10-10-40-570-010	WU - Qual - Purification - Books, Publications, Subscriptions, and Memberships	\$ -	\$ -	\$ -	\$ -
10-20-10-570-010	WU - Eng - Admin - Books, Publications, Subscriptions, and Memberships	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
10-21-10-570-010	WU - Const - Admin - Books, Publications, Subscriptions, and Memberships	\$ -	\$ -	\$ -	\$ -
10-22-10-570-010	WU - WRP - Admin - Books, Publications, Subscriptions, and Memberships	\$ -	\$ -	\$ -	\$ -
571-010	Training & Development	\$ 31,000.00	\$ 660.00	\$ 792.00	\$ 26,000.00
10-10-40-571-010	WU - Qual - Purification - Training and Development	\$ 5,000.00	\$ -	\$ -	\$ -
10-20-10-571-010	WU - Eng - Admin - Training and Development	\$ 26,000.00	\$ 660.00	\$ 792.00	\$ 26,000.00
10-21-10-571-010	WU - Const - Admin - Training and Development	\$ -	\$ -	\$ -	\$ -
10-22-10-571-010	WU - Plan - Admin - Training and Development	\$ -	\$ -	\$ -	\$ -
572-010	Travel & Per Diem	\$ 107,420.00	\$ 22,696.36	\$ 27,235.63	\$ 130,683.00
10-20-10-572-010	WU - Eng - Admin - Travel and Per Diem	\$ 65,250.00	\$ 10,762.29	\$ 12,914.75	\$ 65,250.00
10-21-10-572-010	WU - Const - Admin - Travel and Per Diem	\$ -	\$ -	\$ -	\$ -
10-22-10-572-010	WU - Plan - Admin - Travel and Per Diem	\$ -	\$ 20.00	\$ 24.00	\$ -

OPERATIONS

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
510-101	Salaries and Wages	\$ 3,383,124.80	\$ 2,040,862.91	\$ 2,449,035.49	\$ 3,848,797.00
10-40-30-510-010	WU - Ops - Source - Salaries and Wages	\$ 534,967.80	\$ 358,950.77	\$ 430,740.92	\$ 647,424.00
10-40-40-510-010	WU - Ops - Purification - Salaries and Wages	\$ 138,235.00	\$ 122,910.87	\$ 147,493.04	\$ 298,872.00
10-40-50-510-010	WU - Ops - PowerAndPump - Salaries and Wages	\$ 211,882.00	\$ 135,610.20	\$ 162,732.24	\$ 230,760.00
10-40-60-510-010	WU - Ops - TandD - Salaries and Wages	\$ 2,498,040.00	\$ 1,423,391.07	\$ 1,708,069.28	\$ 2,671,741.00
510-020	Temporary Assignment	\$ 33,500.00	\$ 32,411.35	\$ 38,893.62	\$ 33,500.00
10-40-30-510-020	WU - Ops - Source - Temporary Assignment	\$ 3,000.00	\$ 545.86	\$ 655.03	\$ 3,000.00
10-40-40-510-020	WU - Ops - Purification - Temporary Assignment	\$ 1,500.00	\$ 31.10	\$ 37.32	\$ 1,500.00
10-40-50-510-020	WU - Ops - PowerAndPump - Temporary Assignment	\$ 4,000.00	\$ 825.68	\$ 990.82	\$ 4,000.00
10-40-60-510-020	WU - Ops - TandD -Temporary Assignment	\$ 25,000.00	\$ 31,008.71	\$ 37,210.45	\$ 25,000.00
510-030	Overtime	\$ 279,400.00	\$ 310,812.18	\$ 372,974.62	\$ 279,400.00
10-40-30-510-030	WU - Ops - Source - Overtime	\$ 6,600.00	\$ 9,626.65	\$ 11,551.98	\$ 6,600.00
10-40-40-510-030	WU - Ops - Purification - Overtime	\$ 33,000.00	\$ 19,922.93	\$ 23,907.52	\$ 33,000.00
10-40-50-510-030	WU - Ops - PowerAndPump - Overtime	\$ 8,800.00	\$ 16,851.43	\$ 20,221.72	\$ 8,800.00
10-40-60-510-030	WU - Ops - TandD - Overtime	\$ 231,000.00	\$ 264,411.17	\$ 317,293.40	\$ 231,000.00
510-040	Standby Pay	\$ 195,000.00	\$ 180,177.67	\$ 216,213.20	\$ 195,000.00
10-40-30-510-040	WU - Ops - Source - Standby Pay	\$ -	\$ 6,022.74	\$ 7,227.29	\$ -
10-40-40-510-040	WU - Ops - Purification - Standby Pay	\$ 10,000.00	\$ 5,922.82	\$ 7,107.38	\$ 10,000.00
10-40-50-510-040	WU - Ops - PowerAndPump - Standby Pay	\$ -	\$ 2,634.64	\$ 3,161.57	\$ -
10-40-60-510-040	WU - Ops - TandD - Standby Pay	\$ 185,000.00	\$ 165,597.47	\$ 198,716.96	\$ 185,000.00
520-010	Compensated Annual Leave	\$ -	\$ 310,939.51	\$ 373,127.41	\$ -
10-40-30-520-010	WU - Ops - Source - Compensated Annual Leave	\$ -	\$ 64,656.85	\$ 77,588.22	\$ -
10-40-40-520-010	WU - Ops - Purification - Compensated Annual Leave	\$ -	\$ 11,311.28	\$ 13,573.54	\$ -
10-40-50-520-010	WU - Ops - PowerAndPump - Compensated Annual Leave	\$ -	\$ 33,894.84	\$ 40,673.81	\$ -
10-40-60-520-010	WU - Ops - TandD - Compensated Annual Leave	\$ -	\$ 201,076.54	\$ 241,291.85	\$ -
520-030	Compensated Compensatory Time		\$ 52,726.78	\$ 63,272.14	
10-40-30-520-030	WU - Ops - Source - Compensated Compensatory Time	\$ -	\$ 2,103.85	\$ 2,524.62	\$ -
10-40-40-520-030	WU - Ops - Purification - Compensated Compensatory Time	\$ -	\$ 262.37	\$ 314.84	\$ -
10-40-50-520-030	WU - Ops - PowerAndPump - Compensated Compensatory Time	\$ -	\$ 2,734.91	\$ 3,281.89	\$ -
10-40-60-520-030	WU - Ops - TandD - Compensated Compensatory Time	\$ -	\$ 47,625.65	\$ 57,150.78	\$ -

OPERATIONS

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
530-010	FICA	\$ 297,663.40	\$ 431,812.54	\$ 518,175.05	\$ 315,096.00
10-40-30-530-010	WU - Ops - Source - FICA	\$ 41,659.44	\$ 46,618.96	\$ 55,942.75	\$ 49,795.00
10-40-40-530-010	WU - Ops - Purification - FICA	\$ 13,979.23	\$ 22,732.86	\$ 27,279.43	\$ 27,258.00
10-40-50-530-010	WU - Ops - PowerAndPump - FICA	\$ 17,188.17	\$ 31,040.54	\$ 37,248.65	\$ 16,812.00
10-40-60-530-010	WU - Ops - TandD - FICA	\$ 224,836.56	\$ 331,420.18	\$ 397,704.22	\$ 221,231.00
530-020	Retirement Contributions	\$ 933,845.95	\$ 1,010,786.70	\$ 1,212,944.04	\$ 988,536.00
10-40-30-530-020	WU - Ops - Source - Retirement Contributions	\$ 130,696.27	\$ 157,333.45	\$ 188,800.14	\$ 156,219.00
10-40-40-530-020	WU - Ops - Purification - Retirement Contributions	\$ 43,856.40	\$ 62,001.93	\$ 74,402.32	\$ 85,515.00
10-40-50-530-020	WU - Ops - PowerAndPump - Retirement Contributions	\$ 53,923.68	\$ 101,357.50	\$ 121,629.00	\$ 52,744.00
10-40-60-530-020	WU - Ops - TandD - Retirement Contributions	\$ 705,369.60	\$ 690,093.82	\$ 828,112.58	\$ 694,058.00
530-030	Life and Health Insurance	\$ 341,890.08	\$ 192,482.06	\$ 230,978.47	\$ 341,890.00
10-40-30-530-030	WU - Ops - Source - Life and Health Insurance	\$ 58,530.24	\$ 36,876.93	\$ 44,252.32	\$ 58,530.00
10-40-40-530-030	WU - Ops - Purification - Life and Health Insurance	\$ 4,627.44	\$ 13,276.80	\$ 15,932.16	\$ 4,627.00
10-40-50-530-030	WU - Ops - PowerAndPump - Life and Health Insurance	\$ 12,322.80	\$ 13,247.47	\$ 15,896.96	\$ 12,322.00
10-40-60-530-030	WU - Ops - TandD - Life and Health Insurance	\$ 266,409.60	\$ 129,080.86	\$ 154,897.03	\$ 266,411.00
530-040	Workers Compensation				
10-40-30-530-040	WU - Ops - Source - Workers Compensation	\$ -		\$ -	\$ 1.00
10-40-40-530-040	WU - Ops - Purification - Workers Compensation			\$ -	
10-40-50-530-040	WU - Ops - PowerAndPump - Workers Compensation			\$ -	
10-40-60-530-040	WU - Ops - TandD - Workers Compensation			\$ -	
530-060	OPEB	\$ 478,964.30	\$ 976,937.47	\$ 1,172,324.96	\$ 526,796.62
10-40-30-530-060	WU - Ops - Source - OPEB	\$ 75,737.82	\$ 136,878.10	\$ 164,253.72	\$ 88,614.90
10-40-40-530-060	WU - Ops - Purification - OPEB	\$ 19,570.56	\$ 57,348.09	\$ 68,817.71	\$ 40,907.52
10-40-50-530-060	WU - Ops - PowerAndPump - OPEB	\$ 29,997.09	\$ 88,028.35	\$ 105,634.02	\$ 31,584.83
10-40-60-530-060	WU - Ops - TandD - OPEB	\$ 353,658.84	\$ 694,682.93	\$ 833,619.52	\$ 365,689.36
540-010	Professional Service	\$ 400,000.00			\$ 400,000.00
10-40-60-540-010	WU - Ops - TandD - Professional Services - General	\$ 400,000.00	\$ -	\$ -	\$ 400,000.00
541-010	Other Services	\$ 2,000.00	\$ 1,423.00	\$ 1,708.00	\$ 32,000.00
10-40-60-541-010	WU - Ops - TandD - Other Services	\$ 2,000.00	\$ 1,422.92	\$ 1,707.50	\$ 2,000.00
545-000	Rentals & Leases	\$ 50,000.00	\$ 7,989.00	\$ 9,587.00	\$ 30,000.00
10-40-60-545-000	WU - Ops - TandD - Rentals and Leases	\$ 50,000.00	\$ 7,989.34	\$ 9,587.21	\$ 30,000.00
551-000	Utility Services	\$ 2,967,700.00	\$ 2,340,010.00	\$ 2,808,012.00	\$ 3,246,370.00
10-40-50-551-000	WU - Ops - PowerAndPump - Utility Services	\$ 2,967,700.00	\$ 2,340,009.88	\$ 2,808,011.86	\$ 3,246,370.00

OPERATIONS

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023-2024 Proposed Budget
560-000	Repairs & Maintenance	\$ 360,000.00	\$ 276,257.47	\$ 331,508.96	\$ 540,000.00
10-40-30-560-000	WU - Ops - Powerand Pump - Repairs & Maint	\$ -	\$ -	\$ -	\$ -
10-40-50-560-000	WU - Ops - Source - Repairs and Maintenance - Water System	\$ 40,000.00	\$ 29,485.56	\$ 35,382.67	\$ 40,000.00
10-40-60-560-000	WU - Ops - TandD - Repairs and Maintenance - Water System	\$ 320,000.00	\$ 246,771.91	\$ 296,126.29	\$ 500,000.00
561-000	Repairs & Maintenance Other than Water System	\$ 495,000.00	\$ 114,892.00	\$ 137,870.00	\$ 503,499.00
10-40-60-561-000	WU - Ops - TandD - Repairs and Maintenance - Other than Water Syster	\$ 495,000.00	\$ 114,891.75	\$ 137,870.10	\$ 503,400.00
563-000	Operating Supplies	\$ 522,880.00	\$ 449,186.48	\$ 539,023.78	\$ 682,240.00
10-40-30-563-000	WU - Ops - Source - Operating Supplies	\$ 60,000.00	\$ 56,596.36	\$ 67,915.63	\$ 80,000.00
10-40-40-563-000	WU - Ops - Purification - Operating Supplies	\$ 152,880.00	\$ 90,304.65	\$ 108,365.58	\$ 191,440.00
10-40-50-563-000	WU - Ops - PowerAndPump - Operating Supplies	\$ 35,000.00	\$ 51,872.70	\$ 62,247.24	\$ 90,000.00
10-40-60-563-000	WU - Ops - TandD - Operating Supplies	\$ 275,000.00	\$ 250,412.77	\$ 300,495.32	\$ 320,800.00
563-010	Operating Supplies Inventory Stock	\$ 20,000.00	\$ 141,889.39	\$ 170,267.27	\$ 1,360,000.00
10-40-50-563-010	WU - Ops - PowerAndPump - Operating Supplies - Invty. Stock	\$ 20,000.00	\$ 21,335.93	\$ 25,603.12	\$ 40,000.00
10-40-60-563-010	WU - Ops - TandD - Operating Supplie - Invty. Stock	\$ -	\$ 120,553.46	\$ 144,664.15	\$ 1,320,000.00
564-000	Fuel	\$ 175,000.00	\$ 134,741.00	\$ 161,690.00	\$ 192,500.00
10-40-60-564-000	WU - Ops - TandD - Fuel	\$ 175,000.00	\$ 134,741.26	\$ 161,689.51	\$ 192,500.00
565-000	Bulk Water Purchase	\$ 1,918,185.00	\$ 1,381,895.00	\$ 1,658,274.00	\$ 934,935.00
10-40-30-565-000	WU - Ops - Source - Bulk Water Purchase (Reclass)	\$ 1,918,184.80	\$ 1,381,894.66	\$ 1,658,273.59	\$ 1,934,935.00
10-40-60-565-000	WU - Ops - TandD - Bulk Water Purchase	\$ -		\$ -	\$ -
571-010	Training & Development	\$ 30,000.00	\$ 28,527.00	\$ 34,232.00	\$ 45,999.00
10-40-60-571-010	WU - Ops - TandD - Training and Development	\$ 30,000.00	\$ 28,526.73	\$ 34,232.08	\$ 45,000.00
572-010	Travel & Per Diem	\$ 19,000.00	\$ 2,050.00	\$ 2,460.00	\$ 19,000.00
10-40-40-572-010	WU - Ops - Purification - Travel and Per Diem	\$ -	\$ -	\$ -	\$ -
10-40-50-572-010	WU - Ops - PowerAndPump - Travel and Per Diem	\$ -	\$ -	\$ -	\$ -
10-40-60-572-010	WU - Ops - TandD - Travel and Per Diem	\$ 19,000.00	\$ 2,049.82	\$ 2,459.78	\$ 19,000.00

ADMINISTRATION

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023- 2024 Proposed Budget
510-101	Salaries and Wages	\$1,141,505	\$ 565,214	\$ 678,257	\$ 1,119,504
10-01-10-510-010	WU - Admin - Admin - Salaries and Wages	918,393	490,186	588,224	836,982
10-02-10-510-010	WU - IT - Admin - Salaries and Wages	223,112	75,028	90,034	282,522
510-020	Temporary Assignment	\$ 2,500	\$ 12,748	\$ 15,297	\$ 2,500
10-01-10-510-020	WU - Admin - Admin - Temporary Assignment	2,000	-	-	2,000
10-02-10-510-020	WU - IT - Admin - Temporary Assignment	500	12,748	15,297	500
510-030	Overtime	\$ 50,000	\$ 90,034	\$ 108,041	\$ 50,000
10-01-10-510-030	WU - Admin - Admin - Overtime	20,000	42,397	50,876	20,000
10-02-10-510-030	WU - IT - Admin - Overtime	30,000	47,637	57,165	30,000
510-040	Stand-by Pay	\$ -	\$ -	\$ -	\$ -
10-01-10-510-040	WU - Admin - Admin - Standby Pay	-	-	-	-
10-02-10-510-040	WU - IT - Admin - Standby Pay	-	-	-	-
520-010	Compensated Annual Leave	\$ -	\$ 72,694	\$ 87,233	\$ -
10-01-10-520-010	WU - Admin - Admin - Compensated Annual Leave	-	71,945	86,334	-
10-02-10-520-010	WU - IT - Admin - Compensated Annual Leave	-	749	899	-
520-030	Compensated Compensatory Time	\$ -	\$ 7,485	\$ 8,982	\$ -
10-01-10-520-030	WU - Admin - Admin - Compensated Compensatory Time	-	6,455	7,746	-
10-02-10-520-030	WU - IT - Admin - Compensated Compensatory Time	-	1,030	1,236	-
520-040	Vacation Payout	\$ 100,000	\$ -	\$ -	\$ 100,000
10-01-10-520-040	WU - Admin - Admin - Vacation Payout	90,000	-	-	90,000
10-01-10-520-040	WU - Admin - Admin - Compensatory Time Payout	10,000	-	-	10,000
530-010	FICA	\$ 98,991	\$ 68,838	\$ 82,606	\$ 76,450
10-01-10-530-010	WU - Admin - Admin - FICA	79,590	57,323	68,787	64,029
10-02-10-530-010	WU - IT - Admin - FICA	19,401	11,515	13,818	12,421
530-020	Retirement Contributions	\$ 286,561	\$ 202,654	\$ 243,185	\$ 322,318
10-01-10-530-020	WU - Admin - Admin - Retirement Contributions	225,694	179,620	215,544	283,353
10-02-10-530-020	WU - IT - Admin - Retirement Contributions	60,867	23,034	27,641	38,965
530-030	Life and Health Insurance	\$ 98,143	\$ 41,974	\$ 50,368	\$ 93,515
10-01-10-530-030	WU - Admin - Admin - Life and Health Insurance	77,978	37,138	44,566	82,605
10-02-10-530-030	WU - IT - Admin - Life and Health Insurance	20,165	4,836	5,803	10,910
530-050	Unemployment	\$ -	\$ -	\$ -	\$ -
10-02-10-530-050	WU - IT - Admin - Unemployment Compensation	-	-	-	-

ADMINISTRATION

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023- 2024 Proposed Budget
530-060	OPEB	\$ 130,021	\$ 156,312	\$ 187,575	\$ 114,560
10-01-10-530-060	WU - Admin - Admin - OPEB	130,021	156,312	187,575	114,560
540-010	Professional Service	\$ 986,500	\$ 191,852	\$ 230,222	\$ 882,000
10-01-10-540-010	WU - Admin - Admin - Professional Services - General	406,500	42,840	51,409	317,000
10-02-10-540-010	WU - IT - Admin - Professional Services - General	580,000	149,011	178,814	565,000
541-010	Other Services	\$ -	\$ 91,780	\$ 110,136	\$ -
10-01-10-541-010	WU - Admin - Admin - Other Services	-	91,780	110,136	-
542-010	Public Relations	\$ 90,950	\$ 85,905	\$ 103,086	\$ 106,760
10-01-10-542-010	WU - Admin - Admin - Public Relations - General	90,950	85,905	103,086	106,760
542-020	Procurement Advertising	\$ 5,000	\$ -	\$ -	\$ 5,000
10-01-10-542-020	WU - Admin - Admin - Procurement Advertising	5,000	-	-	5,000
543-000	Communication Services	\$ 145,312	\$ 88,281	\$ 105,937	\$ 171,110
10-01-50-543-000	WU/Admin/PowerAndPump - Communication Services	\$ -	-	\$ -	\$ -
10-02-10-543-000	WU - IT - Admin - Communication Services	87,828	88,281	105,937	105,003
10-02-50-543-000	WU - IT - PowerAndPump - Communication Services	57,484	-	-	66,107
544-000	Freight & Postage	\$ 5,000	\$ 2,312	\$ 2,774	\$ 6,100
10-01-10-544-000	WU - Admin - Admin - Freight and Postage	5,000	2,312	2,774	6,100
10-02-10-544-000	WU - IT - Admin - Freight and Postage	-	-	-	-
545-000	Rentals & Leases	\$ 103,600	\$ 41,481	\$ 49,777	\$ 107,625
10-01-10-545-000	WU - Admin - Admin - Rentals and Leases	67,100	11,161	13,393	65,400
10-02-10-545-000	WU - IT - Admin - Rentals and Leases	36,500	30,320	36,384	42,225
546-010	Insurance	\$ 130,000	\$ -	\$ -	\$ 130,000
10-01-10-546-000	WU - Admin - Admin - Insurance	130,000	-	-	130,000
551-000	Utility Services	\$ 179,800	\$ 130,122	\$ 156,146	\$ 195,901
10-01-10-551-000	WU - Admin - Admin - Utility Services	179,800	130,122	156,146	195,901
561-000	Repairs & Maintenance Other than Water System	\$ 834,489	\$ 257,502	\$ 309,003	\$ 959,663
10-01-10-561-000	WU - Admin - Admin - Repairs and Maintenance - Other than Water System	-	-	-	-
10-02-10-561-000	WU - IT - Admin - Repairs and Maintenance - Other than Water System	834,489	257,502	309,003	959,663
10-02-20-561-000	WU-IT-Collection- - R&M Other than WS	-	-	-	-
562-000	Office Supplies	\$ -	\$ -	\$ -	\$ -
10-01-10-562-000	WU - Admin - Admin - Office Supplies	\$ -	-	\$ -	\$ -

ADMINISTRATION

		FY2022 - 2023 Budget	FY 2022-2023 Expenditures at 4/30	FY 2022-2023 Estimated thru 6/30	FY 2023- 2024 Proposed Budget
563-000	Operating Supplies	\$ 63,000	\$ 37,268	\$ 44,722	\$ 65,500
10-01-10-563-000	WU - Admin - Admin - Operating Supplies	10,000	5,125	6,150	7,500
10-02-10-563-000	WU - IT - Admin - Operating Supplies	53,000	32,143	38,572	58,000
570-010	Books, Publications	\$ 23,870	\$ 12,479	\$ 14,974	\$ 23,550
10-01-10-570-010	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships	23,370	11,479	13,774	23,050
10-02-10-570-010	WU - IT - Admin - Books, Publications, Subscriptions, and Memberships	500	1,000	1,200	500
570-020	Books, Publication - Board	\$ 600	\$ -	\$ -	\$ 600
10-01-10-570-020	WU - Admin - Admin - Books, Publications, Subscriptions, and Memberships - Bo	600	-	-	600
571-010	Training & Development	\$ 22,100	\$ 5,546	\$ 6,655	\$ 22,100
10-01-10-571-010	WU - Admin - Admin - Training and Development	15,500	5,546	6,655	15,500
10-02-10-571-010	WU - IT - Admin - Training and Development	6,600	-	-	6,600
572-010	Travel & Per Diem	\$ 68,130	\$ 29,836	\$ 35,803	\$ 100,990
10-01-10-572-010	WU - Admin - Admin - Travel and Per Diem	53,130	28,234	33,881	83,740
10-02-10-572-010	WU - IT - Admin - Travel and Per Diem	15,000	1,602	1,922	17,250
573-010	Meeting Expense	\$ 24,970	\$ 9,150	\$ 10,980	\$ 48,233
10-01-10-573-010	WU - Admin - Admin - Meeting Expense	16,970	8,184	9,821	40,233
10-02-10-573-010	WU - IT - Admin - Meeting Expense	8,000	966	1,159	8,000
573-020	Meeting Expense - Board	\$ 6,500	\$ 1,275	\$ 1,530	\$ 5,200
10-01-10-573-020	WU - Admin - Admin - Meeting Expense - Board	6,500	1,275	1,530	5,200

Capital Outlay

Proposed Budget
 FY 2023- 2024

CAPITAL OUTLAY - CIP (New Appropriations)		39,523,491
Water Utility Fund (Capital Outlay - Rehabilitation & Replacement)		13,155,000
10-02-00-604-999	WU-IT-RandR Capital Purchases--	2,435,000
10-02-00-605-999	WU-IT-Expansion Capital Purchases--	70,000
10-20-00-604-106	WU-Eng WU-Eng 03-04 K05-Kalaheo Tank 0.5MG 886'	300,000
10-20-00-604-109	WU-Eng Koloa Road (Alalohe Pl - Piko Rd) 8" Main Replacement: 1,700'	150,000
10-20-00-604-110	WU-Eng 11-04 LO-10 Lawai 6n8inch Main Replacement	200,000
10-20-00-604-XXX	WU-Eng Weke, Anae, Mahimahi and Hee Roads 6" and 8" Main Replacement	3,000,000
10-20-00-604-XXX	WU-Eng Kuhio Highway (Hardy-Oxford) 16' Main Replacement	2,000,000
10-20-00-604-XXX	WU-Eng WK-08-Kapaa Homesteads 2-0.5MG Tanks	3,750,000
10-20-00-604-174	WU-Eng Kilohana Wells MCC, Chlorination Facility	500,000
10-20-00-604-178	WU-Eng Kokolau Water Treatment and Pipeline Replacement: 15,417'	250,000
10-20-00-604-179	WU-Eng Hanamaulu 6" Main Replacement: 13,500'	300,000
10-20-00-604-180	WU-Eng Kahuna Rd 12" Main Replacement: 9,500'	200,000
Water Utility Fund (Capital Outlay - Expansion)		750,000
10-02-00-605-XXX	WU-Eng Admin Kapaia Cane Haul Road 18" Main	750,000
Water Utility Fund (Misc. Capital Purchases - Expansion)		35,000
10-20-00-605-999	Permit & Start up Fees Lab Field Sampling Station	15,000
10-20-40-605-999	Lab Equipment	20,000
Water Utility Fund (Capital Outlay - Rehabilitation & Replacement- Operations)		2,783,491
10-40-00-604-175	Demolish Admin Building/Add Temp Parking Lot	400,000
10-40-00-604-181	Replace Fuel Pumps	30,000
10-40-00-604-182	Upgrade and Replace SCADA RTU and PLC	500,000
10-40-00-604-999	WU-Ops-RandR Capital Purchases	1,020,991
10-40-00-605-176	Satellite Operations Facility	100,000
10-40-00-605-999	WU-Ops-Expansion Capital Purchases	732,500
FRC Fund (Capital Projects - Expansion)		1,100,000
20-20-00-605-118	Develop Kapaa Well No. 4 site improvements (production well)	700,000
20-20-00-605-155	FRC-Eng-Wainiha Well #4 (EXP)	200,000
20-20-00-605-018	H-08, Drill & Test Hanalei Well	200,000
Bond Fund (Capital Projects - Expansion - Construction)		6,100,000
30-21-00-605-116	BAB-Cns-WK-08-Kapaa Homestead Tank (Ornellas)	3,500,000
30-21-00-605-118	BAB-Cns-ALLE-WK-39-Kapaa Homestead Well No. 4	2,600,000
Grant Fund (Capital Projects - Expansion - Construction)		10,600,000
40-21-00-605-XXX	State Approp. Grant-WK-08-Kapaa Homesteads 313' 1.0MG Tank	7,250,000
40-21-00-605-XXX	State Approp. Grant-WK-39, Drill & Develop Kapaa Homesteads Well No. 4	2,600,000
40-21-00-605-118	State Approp. Grant-Kapaia Cane Haul Road 18" Main	750,000
State Revolving Fund (Capital Outlay - Rehabilitation & Replacement)		5,000,000
60-20-00-604-XXX	SRF-WK-08-Kapaa Homesteads 313' 1.0MG Tank	2,500,000
60-20-00-604-XXX	SRF-WK-39, Drill & Develop Kapaa Homesteads Well No. 4	2,500,000
CAPITAL OUTLAY - CIP (Future Projects)		6,000,000
10-20-00-604-171	WU-Eng Tank Remediation Repair	2,500,000
10-20-00-604-174	WU-Eng Kilohana Wells ABF&I Perm Gen	500,000
10-20-00-604-178	WU-Eng Kokolau Water Treatment and Pipeline Replacement	3,000,000

EXHIBIT I

PO Number	Document Date	PO Status	Company		Remaining Subtotal	It's my P.O. - Keep it past	Anticipated date of liquidation	Justification for retaining P.O. past date of anticipated liquidation
			Name	Vendor Name		6/30/23		
PO0002608	3/21/2017	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$53,508.05	Eng - PM	May-24	Ongoing - as needed
PO0002611	3/21/2017	Released	ENG	KODANI & ASSOCIATES ENGINEERS, LLC	\$29,861.24			
PO0002616	3/21/2017	Change Order	ENG	BROWN AND CALDWELL	\$16,811.38	Eng - WRP	Dec-24	Ongoing - as needed
PO0002620	3/21/2017	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$94,222.00	Eng - PM	May-24	Ongoing - as needed
PO0002624	3/21/2017	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$125,200.00	Eng - PM	May-24	Ongoing - as needed
PO0002835	6/30/2017	Released	CM	R. M. TOWILL CORPORATION	\$279,570.40	Eng - PM	Jun-24	Ongoing - as needed
PO0002836	6/30/2017	Released	ENG	BROWN AND CALDWELL	\$92,769.92	Eng - WRP	Dec-24	Ongoing - as needed
PO0003149	11/16/2017	Released	ENG	R. M. TOWILL CORPORATION	\$346,707.26	Eng - PM	Jun-24	Ongoing - as needed
PO0003576	6/12/2018	Released	CM	GOODFELLOW BROS. INC.	\$446,496.98			
PO0003577	6/12/2018	Change Order	CM	H E JOHNSON COMPANY, INC	\$4,081,870.00			
PO0003581	6/12/2018	Change Order	ENG	R. M. TOWILL CORPORATION	\$346,218.15	Eng - PM	Jun-24	Ongoing - as needed
PO0003601	6/27/2018	Change Order	ENG	BELT COLLINS HAWAII LLC	\$100,761.75	Eng - PM	May-25	Ongoing CIP
PO0004217	7/19/2019	Released	ACCT	FUKUNAGA & ASSOCIATES, INC.	\$102,581.40			
PO0004218	7/19/2019	Released	ACCT	BELT COLLINS HAWAII LLC	\$2,513.75	Eng - PM	May-25	Ongoing CIP
PO0004301	9/24/2019	Released	ACCT	ESAKI SURVEYING & MAPPING INC.	\$12,016.68	Eng - PM	May-24	Ongoing - as needed
PO0004334	10/24/2019	Released	ACCT	BELT COLLINS HAWAII LLC	\$33,672.05	Eng - PM	May-25	Ongoing CIP
PO0004335	10/24/2019	Released	ACCT	KAI HAWAII, INC.	\$9,407.62	Eng - PM	May-24	Ongoing CIP
PO0004404	1/13/2020	Released	ACCT	EARTHWORKS PACIFIC, INC.	\$1,312,416.01			
PO0004461	2/18/2020	Released	ACCT	BOWERS + KUBOTA CONSULTING, INC	\$700,000.00	Eng - PM	Oct-25	Ongoing CIP
PO0004545	5/5/2020	Released	ACCT	HDR ENG, INC.	\$61,504.69			
PO0004566	5/20/2020	Released	OPS	DERRICK'S WELL DRILLING & PUMP SERVICES, LLC	\$6,400.00	Contract completed	6/30/2023	
PO0004577	6/2/2020	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$241,268.00	Eng - PM	May-24	Ongoing - as needed
PO0004593	6/15/2020	Released	ENG	BROWN AND CALDWELL	\$80,039.82	Eng - WRP	Dec-24	Ongoing long range project
PO0004612	6/23/2020	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$26,832.00	Eng - PM	May-24	Ongoing - as needed
PO0004705	9/2/2020	Released	ENG	STEVEN NISHIMURA & ASSOCIATES	\$1,571.00			
PO0004723	9/30/2020	Released	LAB	EUROFINS EATON ANALYTICAL	\$6,669.00			
PO0004748	10/15/2020	Released	ENG	BELT COLLINS HAWAII LLC	\$30,737.20	Eng - PM	May-25	Ongoing CIP
PO0004750	10/16/2020	Released	IT	LAVANET, INC.	\$195.84			
PO0004831	1/27/2021	Released	OPS	OASIS WATER SYSTEMS, INC.	\$7,839.09	Contract 703 completed	6/30/2023	
PO0004933	5/21/2021	Released	IT	XEROX CORPORATION	\$983.32			
PO0004938	5/24/2021	Released	IT	XEROX CORPORATION	\$1,276.95			
PO0004939	5/24/2021	Released	IT	XEROX CORPORATION	\$10,217.60			
PO0004956	6/17/2021	Released	IT	DELL COMPUTER CORPORATION	\$25,479.93			
PO0004959	6/22/2021	Released	ACCT	BRIO CONSULTING, LLC	\$124,357.79			
PO0004960	6/22/2021	Released	OPS	KONE INC.	\$2,934.03	OPS		May/June invoices will be received July or later
PO0004964	7/9/2021	Change Order	ADMIN	ASHFORD + WRISTON LLP	\$4,469.09			
PO0004976	7/13/2021	Released	CM	PACIFIC CONCRETE CUTTING & CORING	\$238,112.58	Eng - PM	Jul-23	Ongoing CIP
PO0004983	7/20/2021	Released	IT	SHI INTERNATIONAL CORP	\$33.80			
PO0004995	7/28/2021	Released	IT	DELL COMPUTER CORPORATION	\$1,265.71			
PO0005013	8/24/2021	Released	LAB	EUROFINS EATON ANALYTICAL	\$2,089.00			
PO0005024	9/22/2021	Released	LAB	CONSOLIDATED STERILIZER SYSTEMS	\$561.86			

PO Number	Document Date	PO Status	Company Name	Vendor Name	Remaining Subtotal	It's my P.O. - Keep it past 6/30/23	Anticipated date of liquidation	Justification for retaining P.O. past date of anticipated liquidation
PO0005038	10/14/2021	Released	WRP	U.S. GEOLOGICAL SURVEY	\$26,160.00			
PO0005044	10/21/2021	Released	CM	R. M. TOWILL CORPORATION	\$11,412.38	Eng - PM	Jun-24	Ongoing - as needed
PO0005054	11/8/2021	Released	OPS	RONALD N.S. HO & ASSOCIATES, INC.	\$26,134.06	Contract 716 on-going		On-going contract
PO0005057	11/12/2021	Released	IT	ZR SYSTEMS GROUP, LLC	\$8,973.43			
PO0005075	11/30/2021	Released	IT	PAIRSOFT	\$2,200.00			
PO0005076	11/30/2021	Released	IT	PRITHIBI LLC	\$1,544.86			
PO0005082	12/3/2021	Released	OPS	KAUAI AIR CONDITIONING & REFRIGERATION	\$13,999.87	OPS		On-going contract
PO0005083	12/3/2021	Released	OPS	PSI WATER TECHNOLOGIES, INC	\$6,655.00	OPS	Check/PSI for invoice	No invoice received yet
PO0005088	12/7/2021	Released	OPS	MIDPAC AUTO CENTER	\$102,080.00	OPS		on-going contract awaiting delievery
PO0005090	12/7/2021	Released	OPS	MIDPAC AUTO CENTER	\$58,534.00	OPS		On-going contract awaiting delievery
PO0005091	12/8/2021	Released	IT	DELL COMPUTER CORPORATION	\$13,021.47			
PO0005105	12/27/2021	Released	IT	HAWAIIAN TELCOM	\$7,195.00			
PO0005123	1/21/2022	Released	OPS	GLENMOUNT GLOBAL SOLUTIONS, INC.	\$3,764.00	Contract 701 on-going		on-going contract
PO0005125	1/21/2022	Released	PR	GARDEN ISLAND-OAHU PUBLICATIONS, INC.	\$5,091.06	PR	Jun-23	awaiting invoice
PO0005132	1/28/2022	Released	OPS	KAUAI COLLISION CENTER	\$5,333.87		6/30/2023	
PO0005143	2/9/2022	Released	ENG	VARIDESK, LLC	\$895.00			
PO0005144	2/9/2022	Released	OPS	GLENMOUNT GLOBAL SOLUTIONS, INC.	\$10,599.51	Contract 701 on-going		on-going contract
PO0005145	2/9/2022	Released	CM	VARIDESK, LLC	\$895.00			
PO0005146	2/14/2022	Released	WRP	BROWN AND CALDWELL	\$668,255.11	Eng - WRP	Dec-24	Ongoing long range project
PO0005157	3/8/2022	Released	ACCT	VENTURES ASSOCIATES INC.	\$144.17	ACCT - RELEASE		
PO0005168	3/18/2022	Released	IT	NET SOL PARENT, LLC	\$19.96			
PO0005180	4/8/2022	Released	IT	NET SOL PARENT, LLC	\$69.90			
PO0005181	4/8/2022	Released	IT	TECHNOLOGY INTEGRATION GROUP	\$582.36			
PO0005185	4/13/2022	Released	OPS	NORTHWEST PUMP & EQUIPMENT CO	\$22.85		6/30/2023	
PO0005186	4/21/2022	Released	OPS	U.S.SAWS, INC	\$3,223.46		6/30/2023	
PO0005189	4/25/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$2,451.33		6/30/2023	
PO0005190	4/25/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$54.93		6/30/2023	
PO0005192	4/26/2022	Released	Billing	4IMPRINT	\$844.00	Paid w pCard		
PO0005193	4/27/2022	Released	IT	HAWAIIAN TELCOM	\$1,110.01			
PO0005197	5/9/2022	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$18,617.80	Eng - PM	May-24	Ongoing - as needed
PO0005200	5/11/2022	Released	OPS	BADGER METER INC.	\$63,355.35	OPS		awaiting complete delivery
PO0005218	5/31/2022	Released	IT	ZR SYSTEMS GROUP, LLC	\$0.01			
PO0005219	6/2/2022	Released	CM	KIEWIT INFRASTRUCTURE WEST CO	\$520,000.00	Eng - PM	Jul-24	Ongoing CIP
PO0005220	6/2/2022	Released	CM	KIEWIT INFRASTRUCTURE WEST CO	\$2,600,000.00	Eng - PM	Jul-24	Ongoing CIP
PO0005221	6/2/2022	Released	CM	KIEWIT INFRASTRUCTURE WEST CO	\$4,020.00	Eng - PM	Jul-24	Ongoing CIP
PO0005222	6/2/2022	Released	PR	RUSSELL L. BECKETT	\$296.00	PR	Jun-23	awaiting invoice
PO0005223	6/7/2022	Released	OPS	BADGER METER INC.	\$218.71	OPS		awaiting complete delivery
PO0005226	6/14/2022	Released	OPS	GRAINGER, DIVISION OF W.W. GRAINGER INC.	\$4,333.50		6/30/2023	
PO0005229	6/14/2022	Released	OPS	USA BLUE BOOK	\$488.18		6/30/2023	
PO0005235	6/17/2022	Released	WRP	THE NATURE CONSERVANCY OF HAWAII	\$46,175.87			
PO0005237	6/20/2022	Released	IT	LAVANET, INC.	\$94.00			
PO0005239	6/27/2022	Released	IT	SHI INTERNATIONAL CORP	\$0.59			
PO0005244	6/28/2022	Change Order	IT	BUSCH CONSULTING, INC.	\$0.00			

PO Number	Document Date	PO Status	Company Name	Vendor Name	Remaining Subtotal	It's my P.O. - Keep it past 6/30/23	Anticipated date of liquidation	Justification for retaining P.O. past date of anticipated liquidation
PO0005245	6/28/2022	Released	ACCT	N&K CPAs, INC	\$18,800.00	ACCT		Ongoing
PO0005246	6/28/2022	Released	ACCT	N&K CPAs, INC	\$1,000.00	ACCT		Ongoing
PO0005250	6/29/2022	Released	ADMIN	MANDIANT, INC	\$250,000.00			
PO0005252	6/30/2022	Released	IT	CDW GOVERNMENT INC.	\$9,952.15			
PO0005253	6/30/2022	Released	IT	DELL COMPUTER CORPORATION	\$12,094.10			
PO0005255	6/30/2022	Released	IT	DELL COMPUTER CORPORATION	\$630.22			
PO0005256	6/30/2022	Released	CM	HAWAIIIN DREDGING CONSTRUCTION CO. INC	\$10,200,000.00	Eng - PM	Mar-25	Ongoing CIP
PO0005257	6/30/2022	Released	CM	BOWERS + KUBOTA CONSULTING, INC	\$1,039,471.48	Eng - PM	Oct-25	Ongoing CIP
PO0005258	6/30/2022	Released	CM	HAWAIIIN DREDGING CONSTRUCTION CO. INC	\$2,040,000.00	Eng - PM	Mar-25	Ongoing CIP
PO0005259	6/30/2022	Released	CM	HAWAIIIN DREDGING CONSTRUCTION CO. INC	\$10,604,000.00	Eng - PM	Mar-25	Ongoing CIP
PO0005260	6/30/2022	Released	CM	R. M. TOWILL CORPORATION	\$968,619.64	Eng - PM	Jun-24	Ongoing CIP
PO0005263	7/7/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$397.35		6/30/2023	
PO0005264	7/7/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$43.64		6/30/2023	
PO0005269	7/8/2022	Released	OPS	BEI HAWAII	\$57,139.60	OPS		Invoices will be received after 7/2023
PO0005274	7/8/2022	Released	OPS	Superseded by KAUAIFUELS	\$695.00	OPS		Invoices will be received after 7/2023
PO0005275	7/8/2022	Released	OPS	LINDNER, JEFFREY S.	\$3,650.11	OPS		Invoices will be received after 7/2023
PO0005276	7/8/2022	Released	OPS	PAR HAWAII LLC	\$37,275.00	OPS		Invoices will be received after 7/2023
PO0005277	7/8/2022	Released	OPS	PARSONS ENVIRONMENT & INFRASTRUCTURE GROUP INC.	\$121.34	OPS		Invoices will be received after 7/2023
PO0005278	7/8/2022	Released	OPS	PRINCEVILLE UTILITIES COMPANY, INC.	\$33,419.62	OPS		Invoices will be received after 7/2023
PO0005280	7/8/2022	Released	OPS	UNITEK SOLVENT SERVICES, INC.	\$11,774.63	OPS		Invoices will be received after 7/2023
PO0005281	7/8/2022	Released	OPS	WAIAHI WATER COMPANY LLC	\$405,024.22	OPS		Invoices will be received after 7/2023
PO0005283	7/12/2022	Released	ADMIN	U.S. POSTAL SERVICE	\$2,000.00			
PO0005284	7/14/2022	Released	ACCT	State of Hawai'i, Office of the Auditor	\$3,700.00	ACCT		Ongoing
PO0005288	7/15/2022	Released	Billing	C R DISPATCH SERVICE, INC	\$3,128.24	BILLING	Jun-23	awaiting invoice
PO0005289	7/18/2022	Released	ACCT	VENTURES ASSOCIATES INC.	\$56.77	ACCT - RELEASE		
PO0005290	7/20/2022	Released	ADMIN	WALTER D. MCBRYE TRUST	\$3,350.78			
PO0005291	7/20/2022	Released	LAB	FEDERAL EXPRESS	\$1,271.08			
PO0005293	7/22/2022	Released	OPS	STEINER HAWAII INC	\$23.82		6/30/2023	
PO0005298	7/22/2022	Released	ADMIN	KAUAI ISLAND UTILITY COOPERATIVE	\$41,691.29			
PO0005299	7/22/2022	Released	ADMIN	PUHI SEWER & WATER CO., INC.	\$2,756.75			
PO0005302	7/25/2022	Released	IT	RICOH AMERICAS CORPORATION	\$746.14			
PO0005303	7/25/2022	Released	IT	SPECTRUM BUSINESS	\$1,522.41			
PO0005304	7/25/2022	Released	IT	XEROX CORPORATION	\$2,713.93			
PO0005305	7/25/2022	Released	IT	HAWAIIAN TELCOM	\$16,067.57			
PO0005306	7/25/2022	Released	IT	HAWAIIAN TELCOM	\$180.18			
PO0005307	7/25/2022	Released	IT	HAWAIIAN TELCOM	\$541.50			
PO0005309	7/25/2022	Released	IT	VERIZON WIRELESS	\$3,992.86			

PO Number	Document Date	PO Status	Company Name	Vendor Name	Remaining Subtotal	It's my P.O. - Keep it past 6/30/23	Anticipated date of liquidation	Justification for retaining P.O. past date of anticipated liquidation
PO0005314	7/28/2022	Released	OPS	MUTUAL PLUMBING SUPPLY CO, INC	\$116,522.18	OPS		awaiting delivery of materials
PO0005316	8/2/2022	Released	OPS	BADGER METER INC.	\$328.06		6/30/2023	
PO0005317	8/2/2022	Released	OPS	BADGER METER INC.	\$17,819.24	OPS		awaiting delivery
PO0005319	8/2/2022	Released	OPS	BADGER METER INC.	\$91.04	OPS		awaiting delivery
PO0005320	8/4/2022	Released	OPS	BADGER METER INC.	\$25,748.69	OPS		awaiting delivery
PO0005321	8/4/2022	Released	OPS	KAUAI AIR CONDITIONING & REFRIGERATION	\$32,681.24	OPS		on-going contract
PO0005338	8/25/2022	Released	IT	NET SOL PARENT, LLC	\$62.70			
PO0005340	8/30/2022	Released	OPS	BADGER METER INC.	\$7,024.43	OPS		awaiting delivery
PO0005341	8/30/2022	Released	OPS	HOME DEPOT	\$25.10		6/30/2023	
PO0005346	9/16/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$2,572.57	OPS		on-going PO for materials
PO0005347	9/16/2022	Released	OPS	JAS. W. GLOVER, LTD.	\$6,373.87	OPS		on-going PO for materials
PO0005351	9/21/2022	Released	OPS	KAUAI AIR CONDITIONING & REFRIGERATION	\$2,117.38	OPS		on-going contract
PO0005353	9/26/2022	Released	OPS	IRRIGATION SYSTEMS, INC	\$0.01		6/30/2023	
PO0005355	9/27/2022	Released	ADMIN	ROYAL HAWAIIAN MOVERS, INC	\$7,863.34			
PO0005357	9/29/2022	Released	OPS	FERGUSON ENTERPRISES, INC.	\$4.52		6/30/2023	
PO0005358	10/3/2022	Released	OPS	AIRGAS GASPRO	\$0.07		6/30/2023	
PO0005361	10/11/2022	Released	OPS	PACIFIC PIPE COMPANY, INC.	\$7,068.06	OPS		awaiting delivery
PO0005371	10/19/2022	Released	OPS	PACIFIC SERVICE & DEV. CORP.	\$2,132.39		6/30/2023	
PO0005372	10/21/2022	Released	OPS	FERGUSON ENTERPRISES INC.	\$60.20	OPS		awaiting delivery
PO0005377	10/31/2022	Released	OPS	MILLER INDUSTRIES, INC.	\$523.56	OPS		awaiting delivery
PO0005382	11/3/2022	Released	IT	WEST YOST & ASSOCIATES, INC	\$123,043.64			
PO0005383	11/3/2022	Released	ENG	KAI HAWAII, INC.	\$7,862.50	Eng - PM	May-24	Ongoing CIP
PO0005384	11/4/2022	Released	ENG	Enviro Services & Training Center	\$4,729.94	Eng - PM	Jul-23	Ongoing CIP
PO0005386	11/4/2022	Released	CM	EARTHWORKS PACIFIC, INC.	\$923,549.55			
PO0005387	11/9/2022	Released	ENG	FUKUNAGA & ASSOCIATES, INC.	\$22,000.00			
PO0005388	11/10/2022	Released	ENG	BOWERS + KUBOTA CONSULTING, INC	\$322,979.60	Eng - PM	Oct-25	Ongoing CIP
PO0005392	11/18/2022	Released	OPS	M. KAWAMURA FARM ENTERPRISES, INC.	\$0.02		6/30/2023	
PO0005394	11/18/2022	Released	OPS	NEIL NAKAI INC	\$0.01		6/30/2023	
PO0005396	11/21/2022	Released	IT	PRITHIBI LLC	\$127,175.14			
PO0005397	11/23/2022	Released	CM	EARTHWORKS PACIFIC, INC.	\$194,120.62			
PO0005401	11/29/2022	Released	OPS	PACIFIC PIPE COMPANY, INC.	\$1,238.45	OPS		awaiting delivery
PO0005403	12/2/2022	Released	OPS	SERVCO AUTO PARTS CENTER	\$19.51		6/30/2023	
PO0005404	12/2/2022	Released	ADMIN	ES&A Inc	\$3,020.94			
PO0005405	12/5/2022	Released	IT	ZOOM VIDEO COMMUNICATIONS, INC	\$3,289.00			
PO0005407	12/6/2022	Released	ADMIN	ASHFORD + WRISTON LLP	\$25,000.00			
PO0005409	12/6/2022	Released	IT	FOUR WINDS GROUP, INC.	\$10,456.00			
PO0005410	12/7/2022	Released	OPS	BEI HAWAII	\$196.44		6/30/2023	
PO0005412	12/7/2022	Released	LAB	THERMO SOLUTIONS SERVICES USA INC	\$2,106.49			
PO0005414	12/9/2022	Released	OPS	MAUI ASPHALT X-IV, LLC	\$215.50		6/30/2023	
PO0005422	12/16/2022	Released	OPS	KUHIO AUTO GROUP	\$83.37		6/30/2023	
PO0005423	12/19/2022	Released	IT	GLENMOUNT GLOBAL SOLUTIONS, INC.	\$158,764.00			
PO0005428	12/22/2022	Released	OPS	BADGER METER INC.	\$270,066.49	OPS		awaiting delivery
PO0005430	12/29/2022	Released	ENG	U.S. GEOLOGICAL SURVEY	\$20,340.00			
PO0005431	1/4/2023	Released	ADMIN	ES&A Inc	\$3,640.30			
PO0005432	1/4/2023	Released	OPS	BADGER METER INC.	\$87.60	OPS		waiting for corrected invoice

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PO0005438	1/13/2023	Released	OPS	OFFICE DEPOT, INC.	\$135.64	OPS		awaiting delivery
PO0005441	1/18/2023	Released	ADMIN	PMWEB, INC	\$600.00			
PO0005442	1/19/2023	Released	OPS	C & G EQUIPMEMT LLC	\$1,987.43	OPS		awaiting delivery
PO0005449	1/25/2023	Released	OPS	PACIFIC PIPE COMPANY, INC.	\$6,883.76	OPS		awaiting delivery
PO0005452	1/28/2023	Released	OPS	PACIFIC PIPE COMPANY, INC.	\$0.11		6/30/2023	
PO0005453	1/28/2023	Released	OPS	UTILITY TOOL COMPANY, INC	\$79.16		6/30/2023	
PO0005456	1/31/2023	Released	LAB	IDEXX LABORATORIES, INC.	\$0.01			
PO0005458	2/2/2023	Released	OPS	AWWA-HAWAII SECTION	\$150.50	OPS		on-going advertisement
PO0005461	2/9/2023	Released	ENG	EUROFINS EATON ANALYTICAL	\$24,089.00			
PO0005464	2/9/2023	Released	Billing	BADGER METER INC.	\$6,369.32	BILLING		Ongoing
PO0005466	2/13/2023	Released	OPS	JOHNSON CONTROLS FIRE PROTECTION LP	\$6,511.95	OPS		on-going
PO0005468	2/13/2023	Released	OPS	PRINTING SERVICES CORP.	\$1,400.00	OPS		awaiting delivery
PO0005469	2/13/2023	Released	OPS	WHELEN ENG COMPANY INC	\$2,022.88	OPS		awaiting completion
PO0005472	2/14/2023	Released	OPS	IRRIGATION SYSTEMS, INC	\$4,900.52	OPS		awaiting delivery
PO0005473	2/14/2023	Released	OPS	PACIFIC PIPE COMPANY, INC.	\$11,581.71	OPS		awaiting delivery
PO0005474	2/21/2023	Released	OPS	IRRIGATION SYSTEMS, INC	\$2,743.45	OPS		awaiting delivery
PO0005475	2/21/2023	Released	OPS	SCHNEIDER ELECTRIC SYSTEMS USA INC	\$5,528.78	OPS		awaiting delivery
PO0005476	2/21/2023	Released	OPS	SUBSURFACE INSTRUMENTS INC.	\$2,219.89	OPS		awaiting delivery
PO0005477	2/21/2023	Released	IT	DELL COMPUTER CORPORATION	\$2,648.98			
PO0005479	3/6/2023	Released	OPS	ALLIED MACHINERY CORP	\$395,287.80	OPS		awaiting delivery
PO0005481	3/6/2023	Released	OPS	MSC INDUSTRIAL SUPPLY CO	\$1,277.73	OPS		awaiting delivery
PO0005483	3/9/2023	Change Order	OPS	HAWAII RURAL WATER ASSOCIATION	\$0.00		6/30/2023	
PO0005486	3/13/2023	Released	IT	DELL COMPUTER CORPORATION	\$10,996.81			
PO0005487	3/13/2023	Released	OPS	ALLIED MACHINERY CORP	\$40.40		6/30/2023	
PO0005491	3/13/2023	Released	OPS	KONE INC.	\$1,609.98	OPS		on-going contract
PO0005492	3/16/2023	Released	OPS	BACON UNIVERSAL CO., INC.	\$1,707.71		6/30/2023	
PO0005493	3/16/2023	Released	OPS	BADGER METER INC.	\$588,344.06	OPS		awaiting delivery
PO0005495	3/22/2023	Released	OPS	CBC INC.	\$13,215.70	OPS		awaiting delivery
PO0005497	3/23/2023	Released	OPS	JAS. W. GLOVER, LTD.	\$13,979.05	OPS		awaiting delivery
PO0005498	3/23/2023	Released	OPS	MSC INDUSTRIAL SUPPLY CO	\$0.38		6/30/2023	
PO0005500	3/30/2023	Released	OPS	GRAINGER, DIVISION OF W.W. GRAINGER INC.	\$3,420.67			
PO0005502	3/30/2023	Released	OPS	MCCROMETER INC	\$4,699.12	OPS		awaiting delivery
PO0005503	3/30/2023	Released	OPS	SEALMASTER HAWAII	\$2,716.02		6/30/2023	
PO0005504	3/30/2023	Released	OPS	WAYNE'S ENTERPRISES	\$901.00	OPS		awaiting completion
PO0005508	4/11/2023	Released	OPS	BEI HAWAII	\$4,587.64	OPS		awaiting delivery
PO0005509	4/11/2023	Released	OPS	BLUE-WHITE INDUSTRIES	\$4,038.74	OPS		awaiting delivery
PO0005510	4/11/2023	Released	OPS	CAIN K ROBINSON	\$8,908.33	OPS		awaiting delivery
PO0005511	4/11/2023	Released	OPS	HAWTHORNE PACIFIC CORP.	\$2,041.55	OPS		awaiting delivery
PO0005512	4/11/2023	Released	OPS	HT & T TRUCK CENTER	\$4,962.23	OPS		awaiting completion
PO0005514	4/17/2023	Released	OPS	HOME DEPOT	\$2,067.59	OPS		awaiting delivery
PO0005515	4/24/2023	Released	OPS	KUHIO AUTO GROUP	\$3,927.16	OPS		awaiting completion
PO0005516	4/24/2023	Released	OPS	DERRICK'S WELL DRILLING & PUMP SERVICES, LLC	\$177,782.00	OPS		on-going contract
PO0005517	4/26/2023	Released	LAB	MICROTECH SCIENTIFIC	\$852.30			
PO0005518	4/26/2023	Released	LAB	THERMO SOLUTIONS SERVICES USA INC	\$2,106.49			
PO0005519	4/27/2023	Released	ENG	BOWERS + KUBOTA CONSULTING, INC	\$82,700.00	Eng - PM	Oct-25	Ongoing CIP

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PO0005521	4/27/2023	Released	ENG	BROWN AND CALDWELL	\$525,000.00	Eng - WRP	Dec-24	Ongoing long range project
PO0005522	4/27/2023	Released	ENG	ESAKI SURVEYING & MAPPING INC.	\$81,000.00	Eng - PM	May-24	Ongoing - as needed
PO0005523	4/27/2023	Released	ENG	R. M. TOWILL CORPORATION	\$200,000.00	Eng - PM	Jun-24	Ongoing - as needed
PO0005524	4/27/2023	Released	ENG	R. M. TOWILL CORPORATION	\$130,000.00	Eng - PM	Jun-24	Ongoing - as needed
PO0005525	4/27/2023	Released	CM	KODANI & ASSOCIATES ENGINEERS, LLC	\$180,000.00			
PO0005526	4/28/2023	Released	OPS	IRRIGATION SYSTEMS, INC	\$2,829.59	OPS		awaiting delivery
PO0005527	4/28/2023	Released	OPS	MUTUAL PLUMBING SUPPLY CO, INC	\$9,034.55	OPS		awaiting delivery
PO0005528	4/28/2023	Released	OPS	MUTUAL PLUMBING SUPPLY CO, INC	\$11,615.07	OPS		awaiting delivery

TOTAL	\$44,082,667.48
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State Allotment & SRF	\$25,809,419.55
New Encumbrance Balance	\$ 18,577,540.28