



Town of Highland Beach

Notice of Public Meeting Protocol

The Town of Highland Beach is committed to serving the needs of the public.

The following information is guidance for preregistration for Zoom or telephone participation, and for viewing and providing public comments at the meeting:

ZOOM PARTICIPATION:

Online or Telephone Access – Access to the meeting will begin on the date and time of the meeting.

- To Join Meeting: All interested persons **must preregister** to participate by contacting Town Clerk Lanelda Gaskins at publiccomments@highlandbeach.us or by calling (561) 278-4548 no later than one (1) business day prior to the meeting date (**e.g. by 4:30 P.M. on a Monday if the meeting is scheduled for that Tuesday; and by 4:30 P.M.**).
- Meeting access information and instructions will be provided to those persons two hours prior to the meeting.
- The video camera display feature will only be enabled for Public Hearing Quasi-Judicial matters and during public comments only. The video camera display feature will be disabled for public use.

For additional information on using Zoom, please visit Zoom Support by click on the following link: <https://support.zoom.us/hc/en-us>.

Viewing Only - To view the meeting, preregistration is not required. The public can view the meeting on the following:

- Highland Beach TV Channel 99 online streaming on the Town's website and via Highland Beach YouTube at <https://www.youtube.com/channel/UCTAGr8WCa44Y3Q2Bb6UN2mw>.

PROVIDING PUBLIC COMMENT:

Persons desiring to provide public comments must do so by one of the methods listed below. Public comments will be limited to five minutes (three minutes for special Commission meeting items only) per person during the designated section of the agenda. If an interested person desires to provide written public comment, all comments must be directed to Lanelda Gaskins, Town Clerk as follows:

TO SEND COMMENTS IN ADVANCE VIA EMAIL:

- To submit public comments, click on the link <https://mmportal6.teamunicode.com//> to go to the Agendas and Meeting webpage. At the top of the page click on "Public Comments" to submit your comments, or
- Submit your comments to publiccomments@highlandbeach.us.
- The Town will receive such public comments no later than two (2) hours prior to the meeting. If timely received, Town staff will read the public comment at the meeting.
- Live Zoom Video Participation - If attending via Zoom online, please follow Zoom instructions above. Once the meeting gets to the applicable public comment period, the host of the meeting

will allow public participants (audio only) into the meeting from the waiting room, to provide live public comment.

- Live Zoom Telephone Participation - If attending via Zoom by telephone, please follow the instructions above. Once the meeting gets to the appropriate public comment period, the host of the meeting will allow public participants into the meeting from the waiting room, to provide live public comment.

Should you have any questions, please feel free to contact the Town Clerk's Office at (561) 278-4548.

AGENDA

FINANCIAL ADVISORY BOARD REGULAR MEETING



Thursday, January 26, 2023 AT 11:30 AM

TOWN OF HIGHLAND BEACH, FLORIDA

3614 S. OCEAN BOULEVARD

HIGHLAND BEACH, FL 33487

Telephone: (561) 278-4548

Website: www.highlandbeach.us

TOWN HALL COMMISSION CHAMBERS

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **APPROVAL OF THE AGENDA**
5. **PUBLIC COMMENT** *(limited to three (3) minutes per speaker)*
6. **APPROVAL OF MINUTES**
 - A. October 27, 2022
7. **UNFINISHED BUSINESS**
 - A. None.
8. **NEW BUSINESS**
 - A. Nomination of Chairperson and Vice Chairperson, term ending in May 2024
 - B. First Quarter Financial Report - David DiLena, Finance Director
 - C. Water and Sewer Billing Rate Review - Vice Mayor Natasha Moore
 - D. Update on Fire Rescue Budget - David DiLena, Finance Director
9. **BOARD MEMBERS REPORT**

10. ANNOUNCEMENTS

January 31, 2023	1:30 P.M.	Town Commission Special Meeting
February 01, 2023	10:00 A.M.	Natural Resources Preservation Advisory Board Regular Meeting
February 07, 2023	1:30 P.M.	Town Commission Meeting
February 09, 2023	9:30 A.M.	Planning Board Regular Meeting
February 14, 2023	1:00 P.M.	Code Enforcement Board Regular Meeting
February 20, 2023		Town Hall closed in observance of Presidents Day
February 21, 2023	1:30 P.M.	Town Commission Meeting

11. ADJOURNMENT

Any person that decides to appeal any decision made by the Financial Advisory Board with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record including testimony and evidence upon which the appeal is based. (State Law requires the above Notice. Any person desiring a verbatim transcript shall have the responsibility, at his/her own cost, to arrange for the transcript.) The Town neither provides nor prepares such record. There may be one or more Town Commissioners attending the meeting.

In accordance with the Americans with Disabilities Act (ADA), persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at (561) 278-4548 within a reasonable time prior to this meeting in order to request such assistance.

File Attachments for Item:

A. October 27, 2022



TOWN OF HIGHLAND BEACH FINANCIAL ADVISORY BOARD REGULAR MEETING MINUTES

**Town Hall / Commission Chambers
3614 South Ocean Boulevard
Highland Beach, Florida 33487**

**Date: October 27, 2022
Time: 11:30 AM**

1. CALL TO ORDER

Chairperson Stern called the meeting to order at 11:30 A.M.

2. ROLL CALL

PRESENT

Board Member Edward Kornfeld
Board Member David Goldberg
Board Member Mitchell Pakler (virtually)
Board Member Peter Weiner (virtually)
Board Member Richard Greenwald
Vice Chairperson Ronald Reame (virtually)
Chairperson David Stern
Administrative Support Specialist Jaclyn DeHart

Additional Staff Present

Finance Director David DiLena

3. PLEDGE OF ALLEGIANCE

The Board Members led the Pledge of Allegiance to the United States of America.

4. APPROVAL OF THE AGENDA

Motion: Greenwald/ Reame - Moved to approve the agenda as presented, which passed unanimously 7 to 0.

5. PUBLIC COMMENT

There were no public comments.

6. APPROVAL OF MINUTES

A. July 07, 2022

Date: October 27, 2022

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August 23, 2022

Motion: Greenwald/ Kornfeld - Moved to approve the minutes of July 07, 2022, and August 23, 2022, which passed unanimously 7 to 0.

7. UNFINISHED BUSINESS

A. None

8. NEW BUSINESS

A. Third Quarter Financial Report - David DiLena, Finance Director

Finance Director DiLena presented the third quarter financial report.

The Board Members discussed the changing costs of the budget for building the new Fire Station, contingency plans for gaining more funding, and inflation costs.

Member Goldberg called for a motion to have an updated fire rescue budget for the next meeting.

Motion: Goldberg/Greenwald - Moved to have an updated fire rescue budget for the next meeting, which passed unanimously on a 7 to 0 vote.

Member Goldberg spoke about the water award won by The Town of Highland Beach, and he encouraged the other board members to take a tour of the water treatment plant.

Chairperson Stern asked about the rising interest rates and how that relates to the Town's investment funds. Finance Director DiLena said it could be looked at during the next meeting to give more insight.

B. Consideration and approval of the 2023 proposed Financial Advisory Board Meeting Schedule.

Motion: Greenwald/Goldberg - Moved to accept the meeting dates which passed unanimously 7 to 0.

9. BOARD MEMBERS REPORT

Member Goldberg announced that he has resigned from the Board and would be leaving in the new year.

Chairperson Stern announced that his term as member of the Financial Advisory Board would expire as of April 2023.

Date: October 27, 2022

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10. ANNOUNCEMENTS

Commissioner Stern read the announcements as follows.

October 27, 2022	5:00 - 7:00 P.M.	Food Truck Event
November 01, 2022	1:30 P.M.	Town Commission Meeting
November 02, 2022	9:30 A.M.	Natural Resources Preservation Advisory Board Regular Meeting
November 09, 2022	1:00 P.M.	Code Enforcement Board Regular Meeting
November 09, 2022	6:00 P.M.	Public Meeting Accessory Marine Facility Regulations
November 10, 2022	9:30 A.M.	Planning Board Regular Meeting
November 10, 2022	6:00 P.M.	Public Meeting Accessory Marine Facility Regulations
December 07, 2022	6:00 P.M.	Public Meeting Accessory Marine Facility Regulations

11. ADJOURNMENT

The meeting adjourned at 12:23 P.M.

Financial Advisory Board Regular Meeting Minutes

Date: October 27, 2022

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APPROVED at the January 26, 2023, Financial Advisory Board Regular Meeting

Ronald Reame, Vice-Chairperson

ATTEST:

Transcribed by: Jaclyn DeHart

Jaclyn DeHart,
Administrative Support Specialist

Date

Disclaimer: Effective May 19, 2020, per Resolution No. 20-008, all meeting minutes are transcribed as a brief summary reflecting the event of the meeting. Verbatim audio/video of this meeting can be found on the town's Media Archives & Minutes webpage: <https://highlandbeach-fl.municodemeetings.com/>.

File Attachments for Item:

A. Nomination of Chairperson and Vice Chairperson, term ending in May 2024



TOWN OF HIGHLAND BEACH AGENDA MEMORANDUM

MEETING TYPE: Financial Advisory Board Regular Meeting

MEETING DATE 01/26/2023

SUBMITTED BY: Jaclyn DeHart, Administrative Support Specialist

SUBJECT: Nomination Chairperson and Vice Chairperson, term ending in May 2024

SUMMARY:

As of November 22, 2022, Mr. David Stern resigned from his role as member and Chairperson of the Financial Advisory Board. Therefore, this matter is being brought before the Board for discussion and nomination to fill the vacant position, with the term ending in May 2024.

According to Resolution No. 19-029 R, - Advisory Board and Committees Appointment Process Policy, Section 9, it should be common practice that no member shall serve as chair until he or she have served for one full year on the advisory board unless no existing member is willing to serve as chairperson or vice chairperson.

FISCAL IMPACT:

None.

ATTACHMENTS:

Board Members List

RECOMMENDATION:

Staff recommend nominations for a Chairperson and Vice Chairperson to serve, ending on May, 2024.



**TOWN OF HIGHLAND BEACH
RESOLUTION NO. 19-029 R**

**A RESOLUTION OF THE TOWN COMMISSION OF THE
TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING AN
ADVISORY BOARDS AND COMMITTEES APPOINTMENT
PROCESS POLICY; AND PROVIDING AN EFFECTIVE
DATE.**

WHEREAS, the Town of Highland Beach, Florida, is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town has several boards and committees who fulfill a vital role in assisting the Town Commission with executing Town business; and

WHEREAS, although the Town's code of ordinances generally discusses the appointment of board and committee members, the Town Commission finds that it is beneficial to set forth the Town's process regarding the appointment of members in more detail; and

WHEREAS, the Policy shall supplement the appointment processes in the Town's code of ordinances.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE
TOWN OF HIGHLAND BEACH, FLORIDA, THAT:**

SECTION 1. The above recitations are true and incorporated herein.

SECTION 2. The Advisory Boards and Committees Appointment Process Policy is approved, said Policy is attached hereto as **Exhibit A**.

SECTION 3. This resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE TOWN COMMISSION OF THE TOWN OF
HIGHLAND BEACH, FLORIDA, ON THIS 3RD DAY OF OCTOBER, 2019.**

AYE NAY

Mayor Zelniker

☒ ☐


Rhoda Zelniker, Mayor


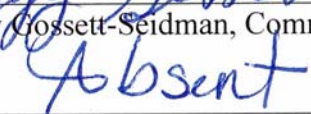
Vice Mayor Babij

☒ ☐


Greg Babij, Vice Mayor

Commissioner Gossett-Seidman

☒ ☐


Peggy Gossett-Seidman, Commissioner


Commissioner Donaldson

☐ ☐


Barry Donaldson, Commissioner

Commissioner David


☒ ☐


Evalyn David, Commissioner

ATTEST:


Lanelda Gaskins, MMC
Town Clerk

REVIEWED FOR LEGAL SUFFICIENCY


Glen J. Torcivia,
Town Attorney



TOWN OF HIGHLAND BEACH ADVISORY BOARD & COMMITTEES APPOINTMENT PROCESS POLICY

Approved by Resolution No. 19-029 R on October 3, 2019

- 1) Purpose: This policy establishes consistent procedures and standards for the appointment of individuals to all town advisory boards and committees, and applies to individuals serving on advisory boards appointed by the Highland Beach Town Commission. This policy does not apply to temporary or ad hoc committees or to appointments made by the commission to external boards, commissions or committees. This policy shall serve as a complement to the City's code of ordinances regulating boards and committees.
- 2) Duties of Advisory Boards and Committees: Unless otherwise provided for in the City's code of ordinances, all advisory boards and committees (sometimes referred to collectively as "advisory board" or "advisory boards") shall act in an advisory capacity to the Town Commission with the exception of the Code Enforcement Board, the Planning Board and the Board of Appeals and Adjustments, which may have the final decision making authority on quasi-judicial matters. When not acting in a quasi-judicial role, all other matters of the Code Enforcement Board, the Planning Board and the Board of Adjustment and Appeals, are to be advisory.
- 3) Qualifications and Restrictions:
 - a) Applicants shall be a resident of the Town of Highland Beach and shall maintain residency while serving on an advisory board or committee. Residency for appointment to an advisory board or committee means the individual must be domiciled within the corporate limits and a registered voter of Highland Beach for at least one year prior to appointment.
 - b) No person shall serve as a regular voting member on more than one advisory board unless specific action is taken by the Town Commission and so long as said appointment does not violate Sec. 2-99 of the code. In no case shall an individual serve on two advisory boards that function as a quasi-judicial board, i.e., (1) Code Enforcement Board, (2) Planning Board or (3) Boards of Adjustment and Appeals.
 - c) Any conflict of interest between an applicant and their proposed role as a member of an advisory board shall be divulged in the application process. A failure to do so may result in removal.
 - d) Persons currently holding any elective municipal, county, state or federal office shall not be eligible to serve in a regular voting position on any advisory board. If a sitting advisory board member is elected to a Commission office, that sitting member shall resign their board position pursuant to Sec. 7-4 of the Town 's code of ordinances.
 - e) Town employees (part-time or full-time) are not eligible to serve on an advisory board, unless serving in an ex officio (non-voting) capacity.

- f) Applicants shall indicate which advisory board they are interested in on their application. If interested in more than one board, applicants shall indicate an order of preference numerically on the Town approved application with 1 being the highest preference and 5 being the lowest preference if all advisory boards are indicated.

4) Selection Process:

- a) Twice annually, during the first week of January and July, a notice inviting applications for the Town of Highland Beach shall be placed in the official newspaper of record, online (website), and emailed to Town email subscribers. Potential members will have approximately three weeks to apply, said applications to be due no later than 4:30 pm on the last Friday in January and July. The Town Commission may call for applications at additional times based on need.
- b) Persons interested in appointment or reappointment to an advisory board shall complete a Town approved application as provided by the Town on its website or at the Town Clerk's Office. Existing members seeking reappointment shall complete a new application to ensure that the Town has the most current information related to the advisory board member.
- c) Persons interested in appointment shall also submit a completed and signed background investigation waiver form. The simple background investigation would verify employment history, affiliations and memberships, financial/credit report and any criminal convictions.
- d) Applications shall be received by the Town Clerk on or before the advertised deadline. Late or incomplete applications will not be considered unless an extension is granted by action of the Town Commission. All applications will be held on file by the Town Clerk for a period of two years.
- e) Town staff will screen all applications for residency and other qualification requirements. The Police Department will conduct the simple background investigation.
- f) In February and August, Town staff will direct advisory board applications to the appropriate Advisory Board Chairs for screening and recommendation pursuant to Sec. 2-99 of the Town's code of ordinances. Advisory Board Chairs may ask applicants to attend an Advisory Board meeting for an interview conducted by the full board. Advisory Board Chairs may choose to not formally interview board members seeking reappointment and instead base their review upon the board member's performance and attendance. An Advisory Board Chair's written screening of a candidate may remain in effect for up one year.
- g) The qualifications for service on an advisory board shall be those that in the judgment of the advisory board chair are representative of the community and are qualified by training, experience, and interest for the fulfillment of the advisory board's responsibility. If the Chair feels that a particular candidate(s) not recommended for selection would be viable alternates to serve in case of vacancy, they may note those applicants to the Town Clerk as part of their report.
- h) All candidates for advisory boards along with the recommendations of the Advisory Board Chair shall be placed in a candidate pool and when a vacancy becomes available all applications shall be forwarded to Town Commission for selection and approval. The recommending Advisory Board Chair may rank candidates if more than one person applies for appointment. Any Town

Commissioner may then nominate an individual, or a slate of candidates for a public interview at the upcoming commission meeting. Votes via a signed ballot process will be taken by Town Commission until all vacancies are filled.

- i) The Town Commission has the ability to nominate and appoint any of the candidates within the applicant pool. The Town Commission will make every effort to ensure an advisory board does not have a majority of members from a single neighborhood, condominium association or group of condominium associations collectively referred to as a single condominium association and that advisory board members' background, proficiencies and experiences align as closely as possible to the mission of the assigned advisory board.
 - j) Appointment of a qualified candidate shall be made by an affirmative vote of not less than three members of the Town Commission.
 - k) On the day following Commission action, the Town Clerk shall notify each applicant of the Commission's appointment decision. Letters will subsequently be mailed to each individual appointed to an advisory board stating the name of the board to which they have been appointed, the name of the staff liaison for their advisory board, and any other pertinent information relevant to the position and information on ethics, conflicts of interest and open meetings requirements. All first-term appointees need to plan on completing the Palm Beach Commission on Ethics Training and Orientation session within 30 days of appointment.
 - l) The Town Clerk shall also prepare and mail letters to those not selected for service to express the Commission's appreciation for their willingness to serve the Town of Highland Beach and that application will remain on file for future appointment opportunities for a period of two years, or the remaining period of time since the date of initiation application.
 - m) Should an applicant no longer wish to be considered for appointment, notice of withdrawal of the application shall be made in writing to the Town Clerk with a copy of said written withdrawal forwarded to the Town Commission.
- 5) Terms of Office:
- a) Residents are appointed at the pleasure of the Town of Highland Beach, and can be removed or replaced at any given time by the same.
 - b) As set forth in Sec. 2-99, in the Town's code, Terms for all boards shall be three (3) years and no board member may serve more than two (2) consecutive terms on the same board without first taking a one-year hiatus from the board. Appointments for partial terms shall not count toward the two-term limit.
 - c) Expectations: Advisory board members are expected to be prepared for meetings to ensure recommendations, approvals and advisory opinions are well formed to assist the Town Commission in making optimal decisions. Additionally, advisory board members shall act with respectful and professional demeanor at all times.

Being prepared includes, but is not limited to:

- i) Reviewing background materials (staff reports);
- ii) Conducting independent research on topics as needed;
- iii) Understanding ordinances;
- iv) Staying informed on Town affairs and Town Commission actions;
- v) Appreciating due process and public comments;
- vi) Engaging all stakeholders with respect;
- vii) Being familiar with basic provisions of Robert Rules of Order; and
- viii) For quasi-judicial boards, strict adherence to criteria established for reviewing petitions and applications.

6) Attendance:

- a) Advisory board members are required to maintain regular attendance pursuant to *Article V – Boards and Committees* of the Town of Highland Beach Code of Ordinances. Members who cannot attend a meeting should inform the Town Clerk 24 hours in advance of the scheduled meeting.
- b) Pursuant to Article V – Board and Committees inadequate attendance is grounds for removal. Inadequate attendance shall mean a member’s absence at three (3) or more consecutive regular meetings of a board.

7) Compensation: Members of advisory board and committees are paid \$25 per meeting with the compensation amount adjusted periodically by action of the Town Commission.

8) Orientation: Newly appointed members will make every effort to become familiar with all aspects of their particular advisory board. The Town will provide basic information to all advisory board members about the Town, the purpose and responsibility of the advisory board, and additional information to assist members in the performance of their duties.

9) Organizational: It should be common practice that no member shall serve as chair until he or she shall have served for one full year on the advisory board unless no existing member is willing to serve as chair. Roberts Rules of Order (Newly Revised) shall govern all meetings as to procedural matters not set forth in the state statutes or town code. A record via summary minutes shall be kept of all meetings. A verbatim transcript is not required.

10) Advisory Boards and Committees Enabling Sections: Authorization of advisory boards and committees are duly constituted pursuant of the Town of Highland Beach Code of Ordinances.

- a) Chapter 2: Administration, Article V
 - i) Division 2 – Code Enforcement Board (Sec. 2-110 – 2-134)
 - ii) Division 3 – Natural Resources Preservation Advisory Board (Sec. 2-135 – 2-154)
 - iii) Division 4 – Financial Advisory Board (Sec. 2-155 – 2-160)
- b) Chapter 20: Planning and Development, Article II – Planning Board (Sec. 20-26 – 20-45) & Chapter 30: Zoning (Sec. 30-22)
- c) Chapter 20: Planning and Development, Article III – Board of Appeals and Adjustments (Sec. 20-46 – 20-100) & Chapter 30: Zoning (Sec. 30-23)

TOWN OF HIGHLAND BEACH
Town Commissioners Advisory Board Members
Contact Information

FINANCIAL ADVISORY BOARD <i>Regular Meetings held Quarterly - January, April, July & October (as needed)</i> <i>4th Thursday at 11:30 AM</i>						
Names	Addresses	Home Numbers	Cellular Numbers	Email Addresses	Date of Appointment	Date Term End
Richard Greenwald				ragreenwald@bellsouth.net	6/15/2021 Reappointed	4/30/2024
Ronald Reame Vice Chairperson				rreame@outlook.com	6/15/2021 Reappointed	4/30/2023
Peter Weiner				Peterweiner912@gmail.com	6/15/2021	4/30/2024
Mitchell Pakler				Mpakler@aol.com	6/15/2021	4/30/2024
Edward Kornfeld				Edkorn44@gmail.com	1/18/2022	4/30/2025
Vacant (unexpired)						4/30/2023
Vacant (unexpired)						4/30/2024

File Attachments for Item:

B. First Quarter Financial Report - David DiLena, Finance Director



FY 2022



BUDGET TO ACTUALS

100%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Sept 30, 2022	Actuals Up To Sept 30, 2022	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 9,580,365	\$ 9,580,365	\$ 9,623,432	\$ 43,067	0%	
3	Franchise Fees	750,000	750,000	787,073	37,073	5%	
4	Sales & Use Tax	276,000	276,000	250,071	(25,929)	-9%	
5	Inter-Governmental	421,900	421,900	559,938	138,038	33%	
6	Total Tax Revenue	11,028,265	11,028,265	11,220,514	192,249	2%	Tax rev relized little over budget
7	Misc Revenue	65,000	65,000	116,907	51,907	80%	
8	Charges for Service	590,000	590,000	624,271	34,271	6%	
9	Investment Earnings	82,500	82,500	6,682	(75,818)	-92%	
10	Fines & Forfeitures	10,700	10,700	6,577	(4,123)	-39%	
11	Rents & Leases	67,000	67,000	76,858	9,858	15%	
12	Total Misc Revenue	815,200	815,200	831,296	16,096	2%	Misc rev relized little over budget
13	Grants	20,000	20,000	19,230	(770)	-4%	
14	Intra-Governmental	735,000	735,000	735,000	(0)	0%	
15	Other Sources	2,000	2,000	68,661	66,661	3333%	
16	Reserves	642,908	642,908	-	(642,908)	-100%	Didn't need to draw from reserves
17	Other Revenue	1,399,908	1,399,908	822,890	(577,018)	-41%	Didn't need to draw from reserves
18	General Fund-Total	13,243,373	13,243,373	12,874,700	(368,673)	-3%	
19	Disc Sales Tax Fud	525,000	525,000	356,147	(168,853)	-32%	
20	Building Fund	1,391,204	1,391,204	1,728,443	337,239	24%	Building fund continues to succeed
21	Water Fund	4,757,635	4,757,635	4,383,390	(374,245)	-8%	Water fund down. Incr rates
22	Sewer Fund	2,139,675	2,139,675	2,065,571	(74,104)	-3%	Sewer fund donw. Incr rates
23	Other Funds-Total	8,813,514	8,813,514	8,533,551	(279,963)	-3%	
24	Total	\$22,056,887	\$ 22,056,887	\$ 21,408,251	\$ (648,636)	-3%	WO Reserve Rev, Actual Rev -\$5,728

Expenditures

Line No	Fund/Dept	Budget	Budget To Sept 30, 2022	Actuals Up To Sept 30, 2022	Budget vs Actuals		
					\$ Var	% Var	
25	General Fund	\$ 13,330,719	\$ 13,330,719	\$ 12,865,490	\$ (465,230)	-3%	
26	Town Commission	197,525	197,525	174,127	(23,398)	-12%	
27	Town Manager	642,250	642,250	559,692	(82,558)	-13%	
28	Town Clerk	480,216	480,216	381,863	(98,353)	-20%	
29	Finance	569,333	569,333	513,760	(55,573)	-10%	
30	Legal	185,000	185,000	115,098	(69,902)	-38%	
31	Public Works	334,913	334,913	298,726	(36,187)	-11%	
32	Post Office	133,050	133,050	113,633	(19,417)	-15%	
33	Shared Support	443,690	443,690	461,945	18,255	4%	Slight increase in overall shared cost
34	Police	2,897,992	2,897,992	2,671,494	(226,498)	-8%	
35	Fire Rescue	5,425,325	5,425,325	5,617,954	192,629	4%	Exceeded budget-low budget #
36	Solid Waste	488,180	488,180	449,221	(38,959)	-8%	
37	Library	424,800	424,800	413,539	(11,261)	-3%	
38	Other Uses (Contg)	14,000	14,000	-	(14,000)	-100%	
39	Transfers Out	1,094,445	1,094,445	1,094,436	(9)	0%	
40	General Fund-Total	13,330,719	13,330,719	12,865,490	(465,230)	-3%	GF Exp under budget
41	Discretionary Sales Tax Fund	595,119	595,119	335,355	(259,764)	-44%	
42	Building Fund	1,406,159	1,406,159	1,316,732	(89,427)	-6%	
43	Water Fund	4,926,197	4,926,197	4,264,521	(661,676)	-13%	
44	Sewer Fund	2,206,523	2,206,523	1,287,874	(918,649)	-42%	
45	Other Funds-Total	9,133,999	9,133,999	7,204,483	(1,929,516)	-21%	Other funds fund under budget
46	Total	\$22,464,718	\$ 22,464,718	\$ 20,069,972	(2,394,745)	-11%	

47 \$ 1,338,278



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR SEPTEMBER 30, 2022

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 9,623,432	\$ -	\$ -	\$ -	\$ -	\$ 9,623,432
3	Franchise Fees	787,073	-	-	-	-	787,073
4	Sales & Use Tax	250,071	355,923	-	-	-	605,995
5	Inter-Governmental	559,938	-	-	-	-	559,938
6	Miscellaneous Revenues						
7	Misc Revenue	116,907	-	-	-	-	116,907
8	Charges for Service	624,271	-	1,597,551	2,834,379	1,370,646	6,426,848
9	Investment Earnings	6,682	224	1,046	2,330	1,494	11,775
10	Fines & Forfeitures	6,577	-	74,850	-	-	81,427
11	Rents & Leases	76,858	-	-	-	-	76,858
12	Total Revenues	\$ 12,051,810	\$ 356,147	\$ 1,673,447	\$ 2,836,709	\$ 1,372,140	\$ 18,290,252
13	Other Resources:						
14	Grants	19,229.76	-	-	287,241	693,431	999,902
15	Intra-Governmental	735,000	-	54,996	1,259,440	-	2,049,436
16	Other Sources	68,661	-	-	-	-	68,661
17	Reserves	-	-	-	-	-	-
18	Total Sources	\$ 12,874,700	\$ 356,147	\$ 1,728,443	\$ 4,383,390	\$ 2,065,571	\$ 21,408,251
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 2,198,312					\$ 2,198,312
20	Public Safety	8,047,117		1,063,094			9,110,210
21	Culture / Recreation	399,303					399,303
22	Public Works	298,726					298,726
23	Sanitation / Solid Waste	449,221					449,221
24	Post Office	113,633					113,633
25	Enterprise Funds (Utilities)				2,034,142	1,067,874	3,102,016
26	Capital Outlay	212,117	335,355	68,639	136,611	-	752,722
27	Total Expenditures	\$ 11,718,429	\$ 335,355	\$ 1,131,732	\$ 2,170,753	\$ 1,067,874	\$ 16,424,144
28							
29	Other Uses						
30	Debt Service	52,624	-	-	1,543,769	-	1,596,392
31	Transfers	1,094,436	-	185,000	550,000	220,000	2,049,436
32	Total Expenditures & Other Uses	\$ 12,865,490	\$ 335,355	\$ 1,316,732	\$ 4,264,521	\$ 1,287,874	\$ 20,069,972
33	Net	\$ 9,210	\$ 20,792	\$ 411,711	\$ 118,869	\$ 777,697	\$ 1,338,278
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	185,000	Cover OH Allocation			
35	Water Fund	General Fund	550,000	Cover OH Allocation			
36			735,000				
37	Sewer Fund	Water Fund	220,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	1,039,440	Debt Service in Ad Valorem Taxes			
39			1,259,440				
40	General Fund	Building Fund	54,996	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		2,049,436				



FY 2023 Q1



BUDGET TO ACTUALS

25%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Dec 31, 2022	Actuals Up To Dec 31, 2022	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 10,774,296	\$ 2,693,574	\$ 8,281,545	\$ 5,587,971	207%	Typically rec 70-80% during 1st Q
3	Franchise Fees	756,000	189,000	136,467	(52,533)	-28%	Gap will close between 2nd & 3rd Q
4	Sales & Use Tax	240,000	60,000	48,343	(11,657)	-19%	Gap will close between 2nd & 3rd Q
5	Inter-Governmental	561,449	140,362	108,975	(31,388)	-22%	Gap will close between 2nd & 3rd Q
6	Total Tax Revenue	12,331,745	3,082,936	8,575,330	5,492,394	178%	
7	Misc Revenue	5,500	1,375	-	(1,375)	-100%	
8	Charges for Service	662,000	165,500	153,667	(11,833)	-7%	
9	Investment Earnings	80,500	20,125	63,493	43,368	215%	Investments doing better
10	Fines & Forfeitures	5,500	1,375	3,185	1,810	132%	
11	Rents & Leases	75,000	18,750	9,151	(9,599)	-51%	
12	Total Misc Revenue	828,500	207,125	229,496	22,371	11%	
13	Grants	19,230	4,808	-	(4,808)	-100%	Grant comes in Jan
14	Intra-Governmental	850,000	212,500	225,001	12,501	6%	
15	Other Sources	3,000	750	2,238	1,488	198%	
16	Reserves	1,162,524	290,631	-	(290,631)	-100%	No Reserves needed during 1st Q
17	Other Revenue	2,034,754	508,689	227,239	(281,450)	-55%	
18	General Fund-Total	15,194,999	3,798,750	9,032,064	5,233,315	138%	
19	Disc Sales Tax Fud	430,000	107,500	57,886	(49,614)	-46%	Gap will close between 2nd & 3rd Q
20	Building Fund	1,823,434	455,859	468,602	12,744	3%	
21	Water Fund	4,843,140	1,210,785	1,038,391	(172,394)	-14%	To pick up for Feb & April billing
22	Sewer Fund	1,782,692	445,673	419,186	(26,487)	-6%	To pick up for Feb & April billing
23	Other Funds-Total	8,879,266	2,219,817	1,984,066	(235,751)	-11%	
24	Total	\$ 24,074,265	\$ 6,018,566	\$ 11,016,130	\$ 4,997,564	83%	

Expenditures

Line No	Fund/Dept	Budget	Budget To Dec 31, 2022	Actuals Up To Dec 31, 2022	Budget vs Actuals		
					\$ Var	% Var	
25	General Fund	\$ 15,194,999	\$ 3,798,750	\$ 3,615,171	\$ (183,579)	-5%	
26	Town Commission	198,646	49,662	60,830	11,168	22%	Food Truck Events during 1st Q
27	Town Manager	563,537	140,884	127,180	(13,704)	-10%	
28	Town Clerk	431,582	107,896	93,448	(14,448)	-13%	
29	Finance	624,754	156,189	132,734	(23,455)	-15%	
30	Legal	200,000	50,000	9,392	(40,608)	-81%	
31	Public Works	383,438	95,860	71,833	(24,026)	-25%	
32	Post Office	156,972	39,243	33,529	(5,714)	-15%	
33	Shared Support	628,459	157,115	162,968	5,853	4%	Annual contracts booked in Q1
34	Police	3,016,529	754,132	773,604	19,472	3%	Annual Police Comm Contrct
35	Fire Rescue	7,013,370	1,753,343	1,672,919	(80,424)	-5%	
36	Solid Waste	492,235	123,059	114,169	(8,890)	-7%	
37	Library	459,958	114,990	112,435	(2,554)	-2%	
38	Other Uses (Contg)	25,000	6,250	-	(6,250)	-100%	
39	Transfers Out	1,000,519	250,130	250,130	0	0%	
40	General Fund-Total	15,194,999	3,798,750	3,615,171	(183,579)	-5%	
41	Discretionary Sales Tax Fund	430,000	107,500	92,811	(14,689)	-14%	
42	Building Fund	1,823,434	455,859	343,665	(112,193)	-25%	
43	Water Fund	4,843,140	1,210,785	1,035,505	(175,280)	-14%	
44	Sewer Fund	1,782,692	445,673	257,049	(188,624)	-42%	
45	Other Funds-Total	8,879,266	2,219,817	1,729,030	(490,786)	-22%	
46	Total	\$ 24,074,265	\$ 6,018,566	\$ 5,344,201	(674,365)	-11%	
47		-	-	\$ 5,671,929			



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR DECEMBER 31, 2022

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 8,281,545	\$ -	\$ -	\$ -	\$ -	\$ 8,281,545
3	Franchise Fees	136,467	-	-	-	-	136,467
4	Sales & Use Tax	48,343	54,922	-	-	-	103,265
5	Inter-Governmental	108,975	-	-	-	-	108,975
6	Miscellaneous Revenues						
7	Misc Revenue	-	-	-	-	-	-
8	Charges for Service	153,667	-	431,478	719,241	399,932	1,704,317
9	Investment Earnings	63,493	2,964	13,794	25,684	19,254	125,190
10	Fines & Forfeitures	3,185	-	9,580	-	-	12,765
11	Rents & Leases	9,151	-	-	-	-	9,151
12	Total Revenues	\$ 8,804,826	\$ 57,886	\$ 454,852	\$ 744,925	\$ 419,186	\$ 10,481,675
13	Other Resources:						
14	Grants	-	-	-	-	-	-
15	Intra-Governmental	225,001	-	13,750	291,380	-	530,131
16	Other Sources	2,238	-	-	2,087	-	4,324
17	Reserves	-	-	-	-	-	-
18	Total Sources	\$ 9,032,064	\$ 57,886	\$ 468,602	\$ 1,038,391	\$ 419,186	\$ 11,016,130
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 578,098					\$ 578,098
20	Public Safety	2,210,174		256,164			2,466,338
21	Culture / Recreation	112,435					112,435
22	Public Works	71,833					71,833
23	Sanitation / Solid Waste	114,169					114,169
24	Post Office	33,529					33,529
25	Enterprise Funds (Utilities)				497,081	202,049	699,130
26	Capital Outlay	244,802	92,811	-	13,618	-	351,231
27	Total Expenditures	\$ 3,365,041	\$ 92,811	\$ 256,164	\$ 510,699	\$ 202,049	\$ 4,426,764
28							
29	Other Uses						
30	Debt Service	-	-	-	387,306	-	387,306
31	Transfers	250,130	-	87,501	137,500	55,000	530,131
32	Total Expenditures & Other Uses	\$ 3,615,171	\$ 92,811	\$ 343,665	\$ 1,035,505	\$ 257,049	\$ 5,344,201
33	Net	\$ 5,416,894	\$ (34,925)	\$ 124,937	\$ 2,886	\$ 162,137	\$ 5,671,929
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	87,501	Cover OH Allocation			
35	Water Fund	General Fund	137,500	Cover OH Allocation			
36			225,001				
37	Sewer Fund	Water Fund	55,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	236,380	Debt Service in Ad Valorem Taxes			
39			291,380				
40	General Fund	Building Fund	13,750	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		530,131				

File Attachments for Item:

C. Water and Sewer 10/1/2023 Billing Rate Review- Vice Mayor Natasha Moore



TOWN OF HIGHLAND BEACH AGENDA MEMORANDUM

MEETING TYPE: Financial Advisory Board Meeting

MEETING DATE *January 26, 2023*

SUBMITTED BY: Natasha Moore, Vice Mayor - Commissioner

SUBJECT: Water and Sewer 10/1/2023 Billing Rate Review

SUMMARY:

The purpose of this item is to continue the analysis for the next change in water and sewer billing rates to be effective 10/1/2023. The presentation will focus on the next five pages, such as

- Highland Beach Water and Sewer Revenue Rate Changes
- Water Fund Five Year Budget Forecast with 8% Rate Changes
- Sewer Fund Five Year Budget Forecast with 8% Rate Changes
- Water Fund Five Year Budget Forecast with 10% Rate Changes
- Sewer Fund Five Year Budget Forecast with 10% Rate Changes

The remaining pages are additional details to provide support for the analysis and answer questions that may arise.

RECOMMENDATION:

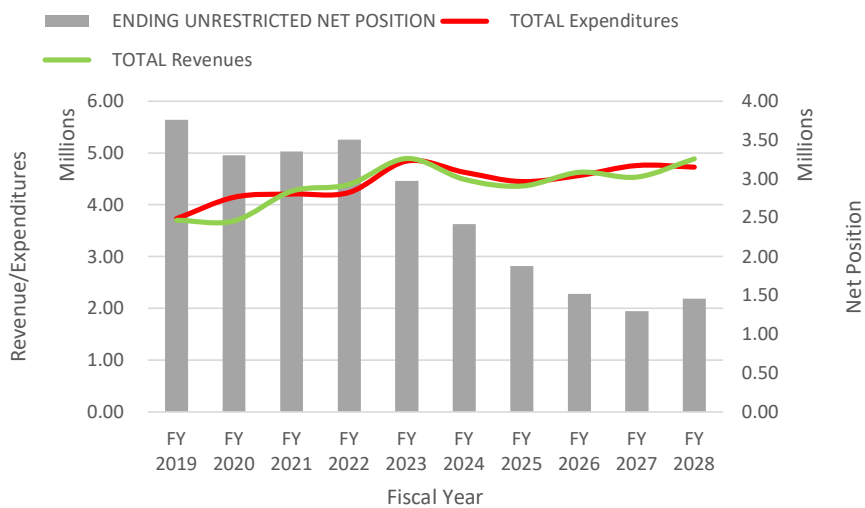
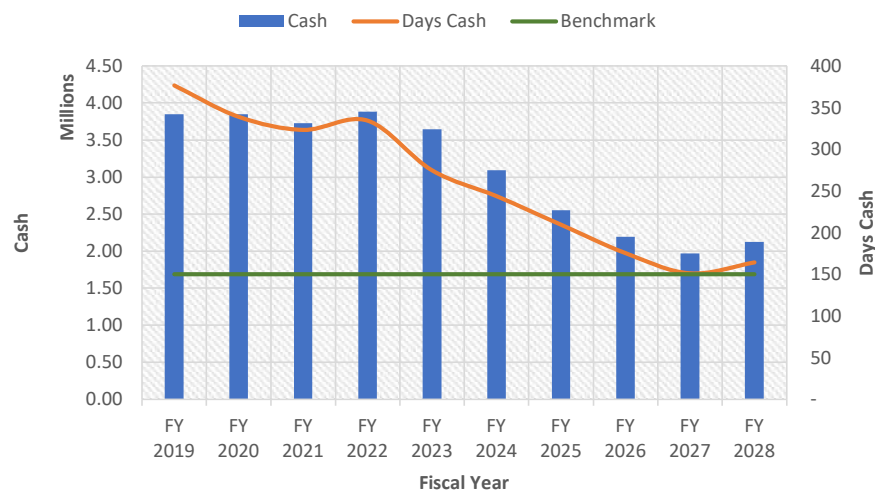
Review the results of the budget forecasts for the Water Fund and the Sewer Fund. Make a recommendation for the 10/1/2023 rate change.

Highland Beach Water and Sewer Revenue Rate Changes

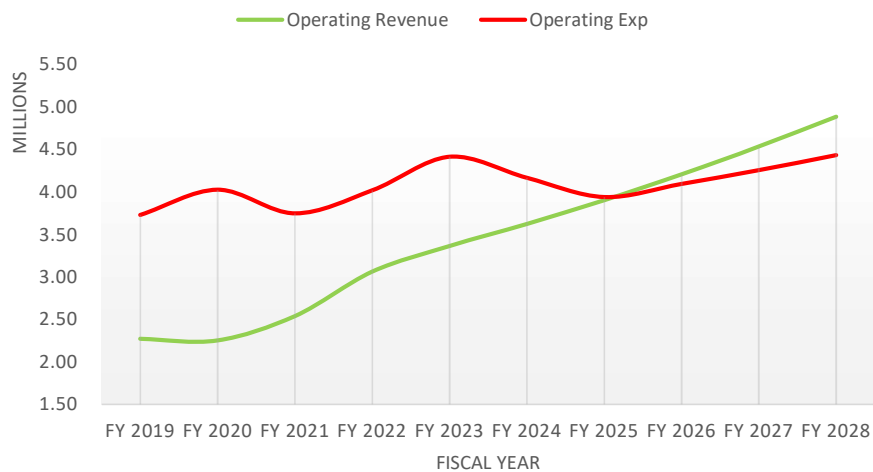
	Date	Water	Sewer
Actual	10/1/2019	2.5%	2.5%
Actual	10/1/2020	3.0%	3.0%
Actual	4/1/2021	10.5%	16.5%
Actual	10/1/2021	11.0%	13.0%
Actual	10/1/2022	10.0%	12.0%
Proposed	10/1/2023	8.0%	8.0%
Alternative	10/1/2023	10.0%	10.0%
Raftelis	10/1/2023	5.0%	5.0%

		4/1/2021	10/1/2021	10/1/2022
Water	base charge	40.00	44.40	48.84
	Usage			
	10 tier1	2.13	2.36	2.60
	20 tier2	2.88	3.20	3.52
	55 tier3	4.47	4.96	5.46
	80 tier4	6.50	7.22	7.94
	80+ tier5	8.50	9.44	10.38
Irrigation	base charge	40.00	44.40	48.84
	Usage			
	55 tier1	4.47	4.96	5.46
	80 tier2	6.50	7.22	7.94
	80+ tier3	8.50	9.44	10.38
Sewer	base charge	29.55	33.39	37.40
	Usage			
	10 tier1	2.41	2.72	3.05
	20 tier2	2.41	2.72	3.05

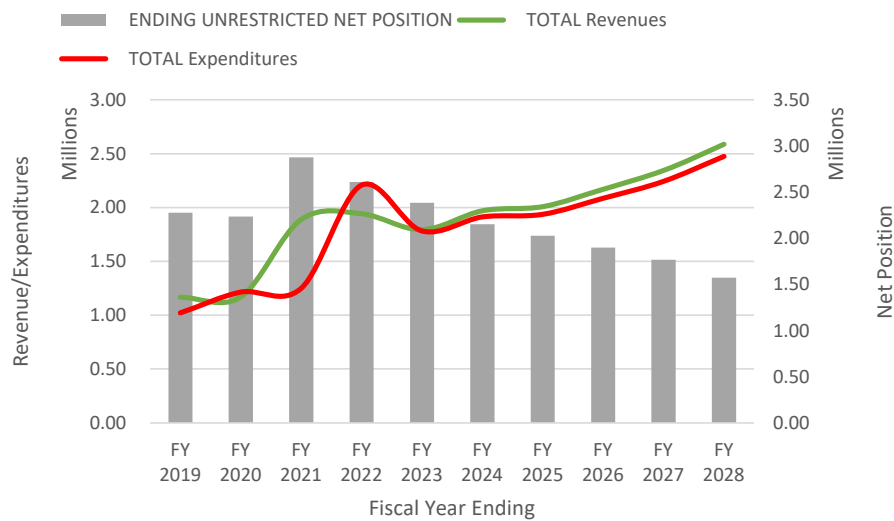
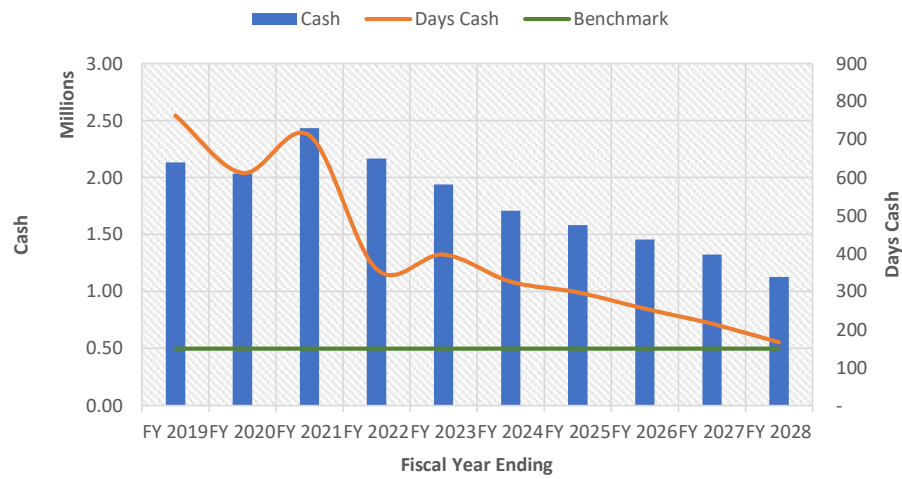
Water Fund Five Year Budget Forecast with 8% Rate Change



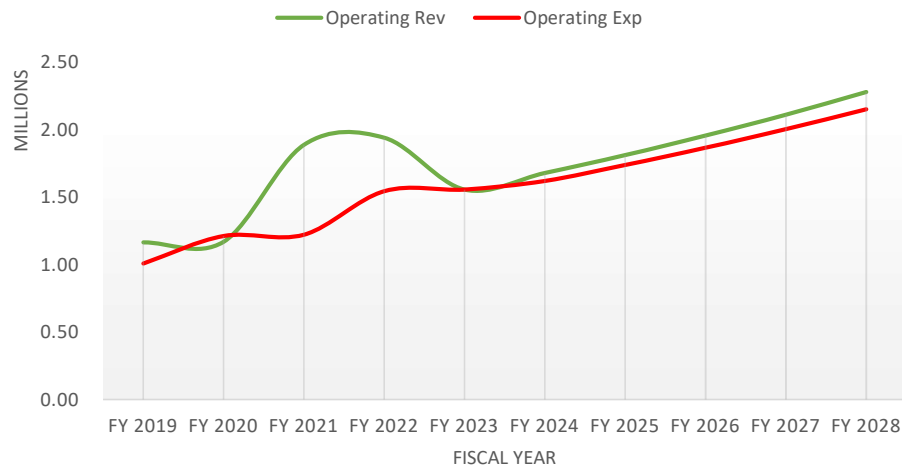
Operating Revenue and Expenses excluding Capital and Ad Valorem Tax Revenue



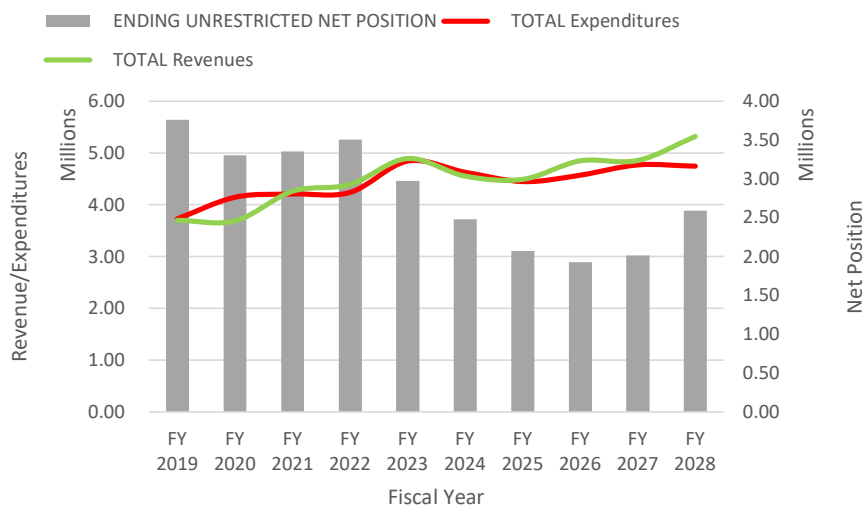
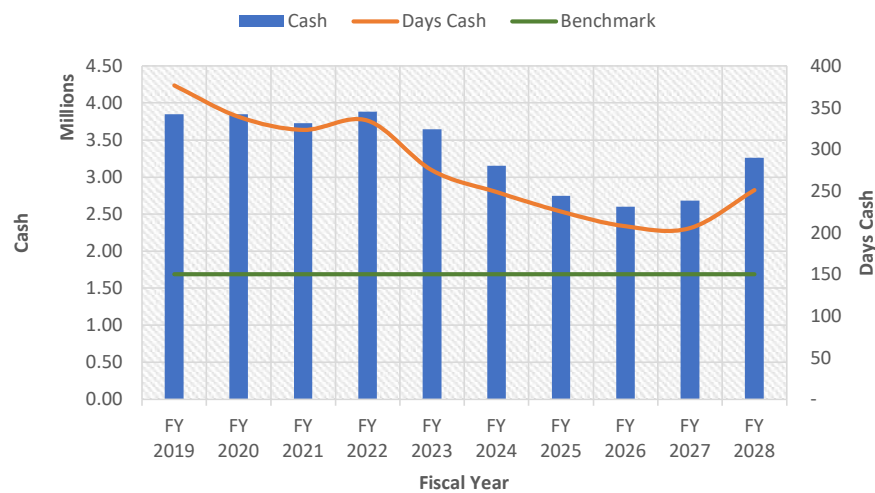
Sewer Fund Five Year Budget Forecast with 8% Rate Change



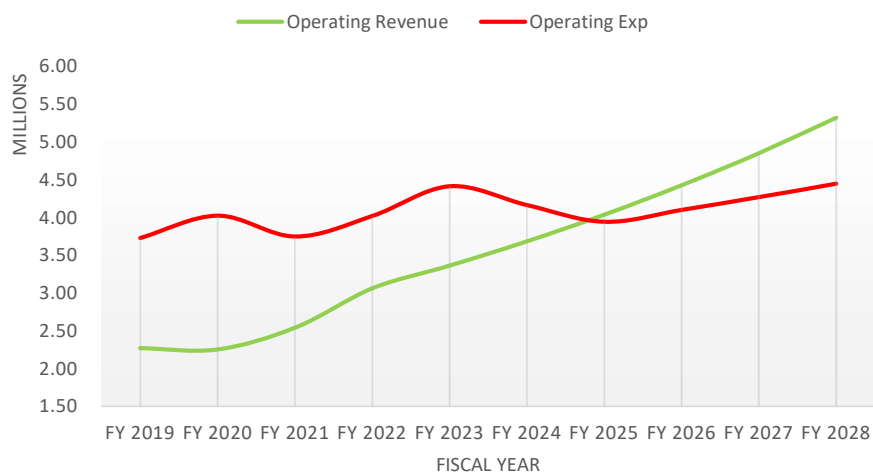
Operating Revenue & Expenses (Excluding Capital)



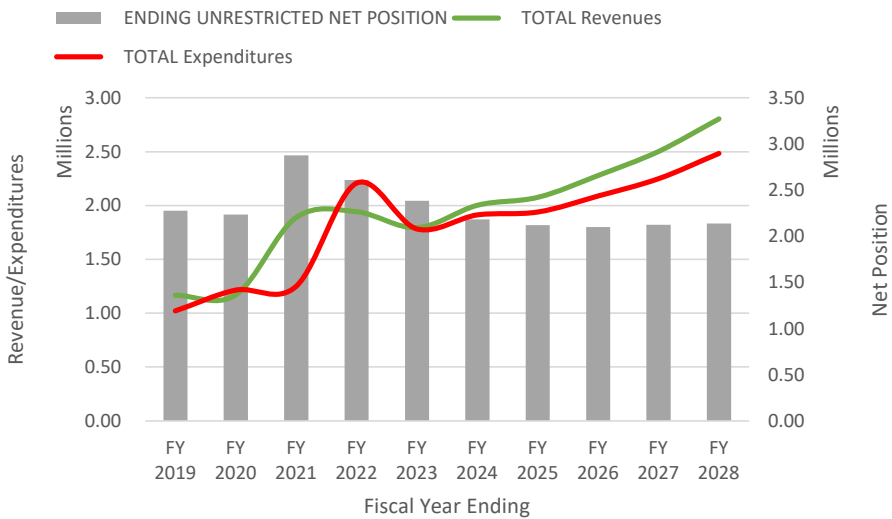
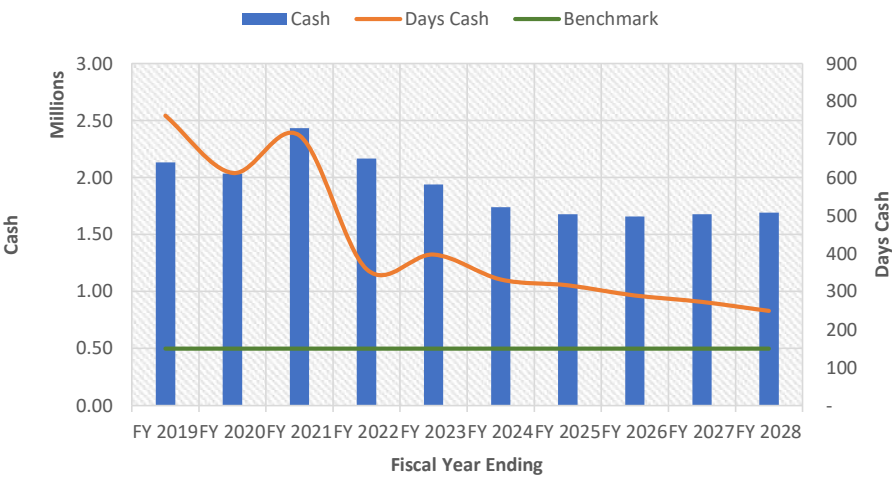
Water Fund Five Year Budget Forecast with 10% Rate Change



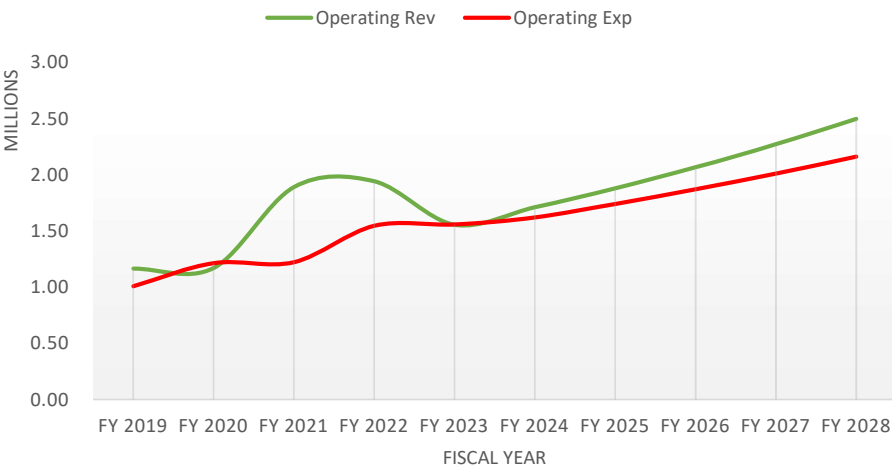
Operating Revenue and Expenses excluding Capital and Ad Valorem Tax Revenue



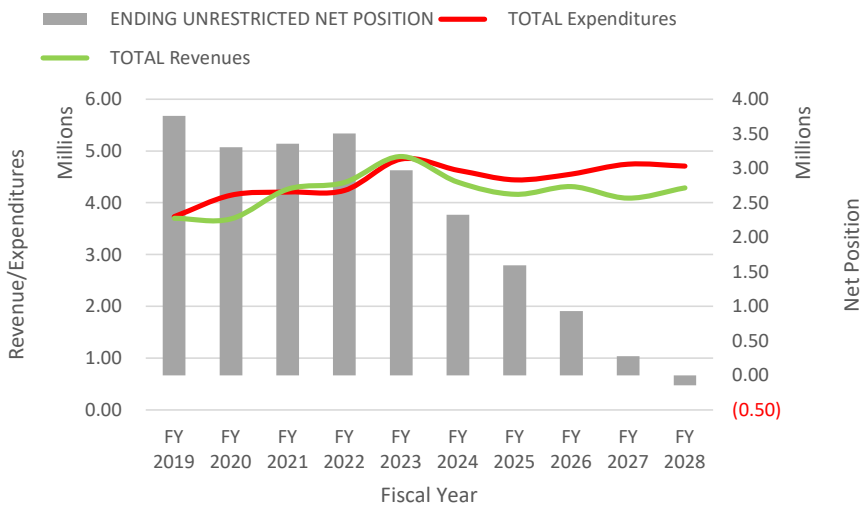
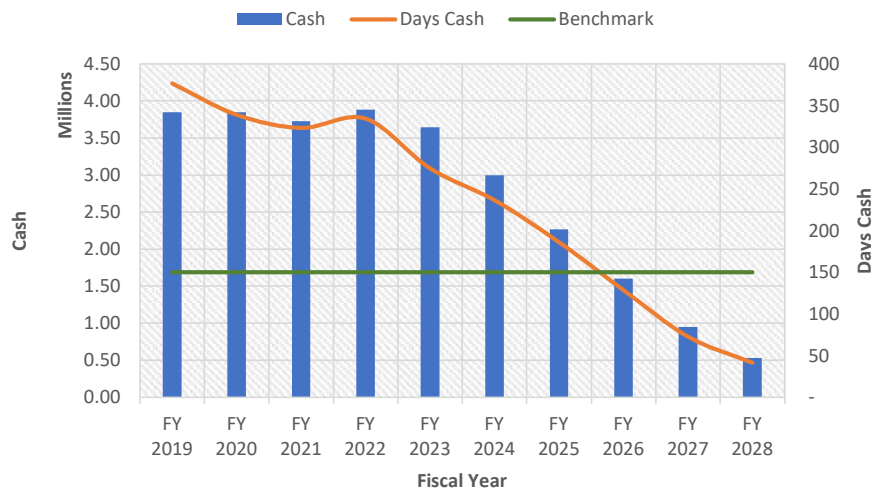
Sewer Fund Five Year Budget Forecast with 10% Rate Change



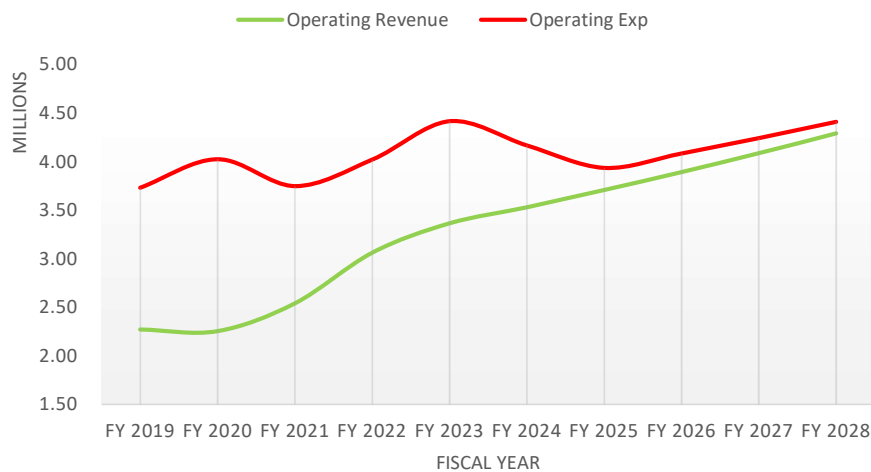
Operating Revenue & Expenses (Excluding Capital)



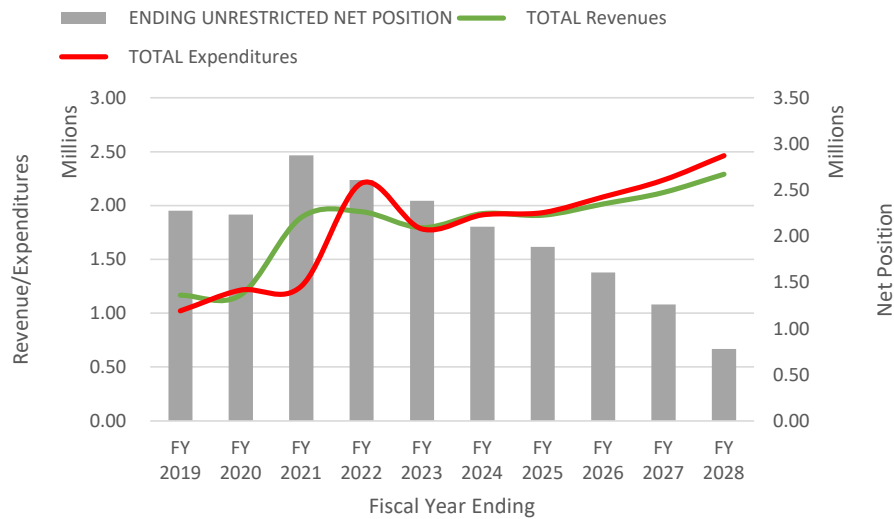
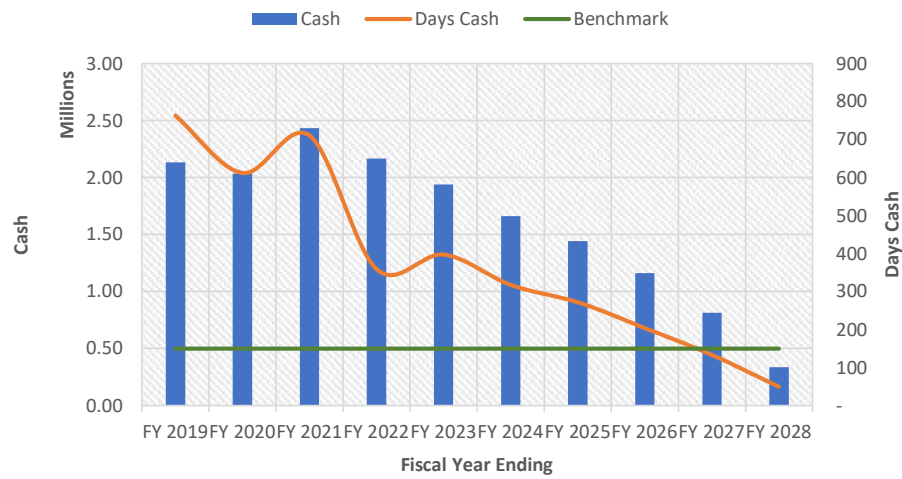
Water Fund Five Year Budget Forecast with 5% Rate Change



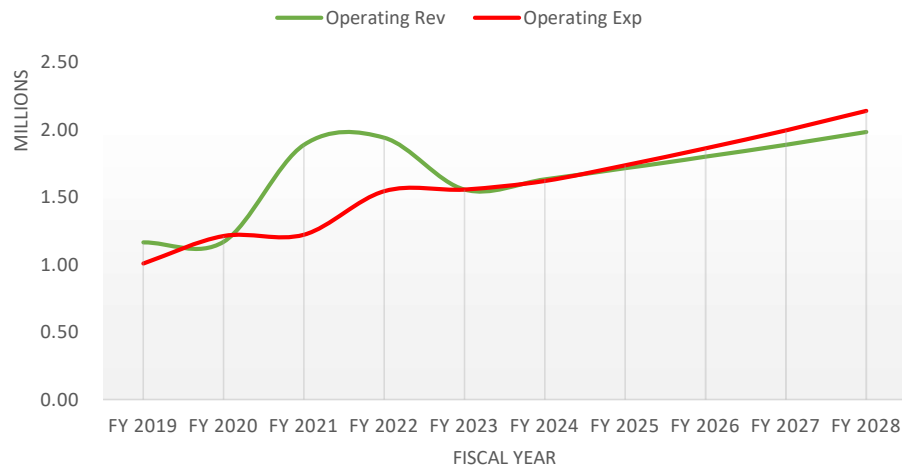
Operating Revenue and Expenses excluding Capital and Ad Valorem Tax Revenue



Sewer Fund Five Year Budget Forecast with 5% Rate Change



Operating Revenue & Expenses (Excluding Capital)



Summary of Water and Sewer Bills **COMBINED**, by Fiscal Year

FY 2022		A	B	FY 2022		C	D	E
Type	Billed Amt	Share of Billed Amt	Percent Chg in Billed Amt from Prior Yr	Type	Usage in 1,000 Gallons	Share of Usage by Type	Billed Amt/Usage	Percent Chg in Usage from Prior Yr
Condo	2,968,023.77	71%	6%	Condo	195,802	57%	15.2	-11%
Single family	1,025,266.18	25%	30%	Single family	125,738	37%	8.2	25%
Church	17,199.83	0%	8%	Church	1,981	1%	8.7	9%
Commercial	122,680.60	3%	87%	Commercial	12,418	4%	9.9	302%
Governmental	51,481.97	1%	74%	Governmental	6,039	2%	8.5	43%
Total	4,184,652.35	100%	13%	Total	341,978	100%	12.2	4%

Impacted by 10/1/2021 Water Rate Change of +11% and Sewer Rate Change of +13%
Forecasted revenue increase was +11.7%

FY 2021		F	G	FY 2021		H	I
Type	Billed Amt	Share of Billed Amt	Percent Chg in Billed Amt from Prior Yr	Type	Usage in 1,000 Gallons	Share of Usage by Type	Billed Amt/Usage
Condo	2,797,953.58	76%	19%	Condo	220,537	67%	12.7
Single family	785,784.85	21%	20%	Single family	100,579	30%	7.8
Church	15,969.59	0%	34%	Church	1,811	1%	8.8
Commercial	65,596.46	2%	-9%	Commercial	3,088	1%	21.2
Governmental	29,572.48	1%	27%	Governmental	4,235	1%	7.0
Total	3,694,876.96	100%	19%	Total	330,249	100%	11.2

Impacted by 10/1/2020 Water & Sewer change of +3% plus 4/1/2021 (mid year) Water of +10.5% and Sewer of +16.5%
Forecasted revenue increase was +9.5%

FY 2020		
Type	Billed Amt	Share of Billed Amt
Condo	2,344,553.94	76%
Single family	652,567.38	21%
Church	11,938.50	0%
Commercial	72,070.58	2%
Governmental	23,322.05	1%
Total	3,104,452.45	100%

Water Fund Five Year Budget Forecast with 8% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Forecasted Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues																
ARPA FEDERAL GRANT FUNDS			287,240	287,241	0	0	0	0	0	0						
WATER UTILITY REVENUE	2,014,193	2,036,762	2,336,579	2,321,941	2,554,135	2,758,466	2,979,143	3,217,475	3,474,873	3,752,862	Pct	8%	8%	8%	8%	8%
FIRE HYDRANT- MAINTENAN	30,720	25,920	30,720	31,000	31,000	32,550	34,178	35,886	37,681	39,565	Pct					
IRRIGATION UTILITY REVENUE				481,718	529,890	572,281	618,063	667,509	720,909	778,582	Pct	8%	8%	8%	8%	8%
INTEREST ON INVESTMENTS	84,797	30,286	2,114	8,000	29,000	29,870	30,766	31,689	32,640	33,619	+3%/Yr					
DISPOSITION OF FIXED ASSETS		(8,859)	16,251	0												
ADMINISTRATIVE REIMBUSE	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed from SF					
INSURANCE REIMBURSEMENT	2,965	24,471	2,292	0												
OTHER MISCELLANEOUS REV	289			0		0	0	0	0	0						
TRANSFER FROM GENERAL F	1,429,500	1,430,004	1,430,003	1,039,445	945,519	451,753	0	0	0	0	Plan					
APPROP FROM RESERVE - PRIOR CONNEC FEES					296,880											
APPROPRIATION FROM RESERVE					285,766	412,500	453,750	420,778	0		Match to Capital Plan					
APPROPRIATION FROM R & R																
TOTAL Revenues	3,702,464	3,685,584	4,259,549	4,389,065	4,892,190	4,488,420	4,358,450	4,628,014	4,533,514	4,885,410						
YoY % Chng		-0.5%	15.6%	3.0%	11.5%	-8.3%	-2.9%	6.2%	-2.0%	7.8%						
Expenditures																
REGULAR SALARIES & WAGE	575,386	595,038	602,700	621,000	692,860	727,503	763,878	802,072	842,176	884,284	+5%/Yr					
BONUS				0	18,200	0	0	0	0	0						
OVERTIME	39,812	35,611	38,355	45,000	42,259	41,820	42,656	43,510	44,380	45,267	Avg \$41K + %					
SHIFT DIFFERENTIAL PAY	6,039	7,542	10,574	14,000	8,986	9,180	9,364	9,551	9,742	9,937	Avg \$9K + %					
EDUCATION INCENTIVE PAY	8,000	4,231	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	Fixed					
FICA TAXES	50,125	39,022	47,798	54,880	57,383	62,760	65,752	68,891	72,184	75,639	Ratio to Salaries					
BONUS FICA TAXES				0	1,400	0	0	0	0	0						
RETIREMENT CONTRIBUTION	137,404	209,300	86,383	95,000	113,255	116,653	120,152	123,757	127,470	131,294	+3%/yr					
BONUS RETIREMENT CONTRIBUTION				0	2,800	0	0	0	0	0						
OPEB EXPENSE	(3,225)	7,339	(516)	0	0	0	0	0	0	0						
HEALTH INSURANCE/ALLOW	162,333	156,497	149,229	147,000	170,682	187,750	206,525	227,178	249,896	274,885	+10%/Yr					
WORKERS' COMPENSATION	35,000	28,435	33,920	6,000	16,933	18,626	20,489	22,538	24,792	27,271	+10%/Yr					
COMPENSATED ABSENCES	7,430	8,028	23,081	15,000		0	0	0	0	0						
PROFESSIONAL FEES	21,705	3,406	70,061	50,000	50,000	52,500	55,125	57,881	60,775	63,814	+10%/Yr					
OTHER CONTRACTUAL SERV	10,390	124,375	69,224	24,000	41,000	45,100	45,100	45,100	45,100	45,100	+10%/Yr					
TRAVEL AND PER DIEM	1,571		1,377	1,600	3,745	3,932	4,129	4,335	4,552	4,780	+5%/Yr					
TRAINING & DEVELOPMENT	2,955	2,349	335	2,400	2,700	2,835	2,977	3,126	3,282	3,446	+5%/Yr					
COMMUNICATIONS	1,714	3,062	3,344	3,500	0	0	0	0	0	0						
POSTAGE & FREIGHT	88	53	336	105	300	315	331	347	365	383	+5%/Yr					
UTILITY SERVICES	222,292	204,732	227,876	285,000	315,988	338,107	361,775	387,099	414,196	443,190	+7%/Yr					
INSURANCE & BONDS	106,419	137,979	100,262	150,000	130,997	144,097	158,506	174,357	191,793	210,972	+10%/Yr					
REPAIRS & MAINTENANCE- C	207,148	59,373	103,103	65,000	125,000	131,250	137,813	144,703	151,938	159,535	+10%/Yr					
REPAIRS & MAINTENANCE- V	1,831	4,115	730	2,000	2,500	2,875	3,306	3,802	4,373	5,028	+15%/Yr					
RENEWALS & REPLACEMENT	110,437	188,172	17,570	90,000	140,000	155,751	168,165	181,569	196,043	211,673	5% PY Rev					
OTH CURR CHG-LICENSE & P	4,275	4,275	4,975	5,000	5,450	5,723	6,009	6,309	6,625	6,956	+5%/Yr					
ADMINISTRATIVE CHARGES	298,550	327,870	325,433	550,000	550,000	550,000	550,000	550,000	550,000	550,000	Fixed					
OPERATING SUPPLIES	124,679	207,557	197,282	210,000	325,000	341,250	358,313	376,228	395,040	414,792	+5%/Yr					
UNIFORMS	5,277	4,549	9,313	6,000	6,000	6,300	6,615	6,946	7,293	7,658	+5%/Yr					
OPERATING SUPPLIES- SAFE	1,213	873	1,846	1,700	3,500	3,675	3,859	4,052	4,254	4,467	+5%/Yr					
OPERATING SUPPLIES-GASO	28,640	5,627	3,620	3,000	4,321	4,753	5,228	5,751	6,326	6,959	+10%/Yr					
BOOKS,DUES,EDUCATION,SU	1,024	2,603	1,888	2,000	3,000	3,150	3,308	3,473	3,647	3,829	+5%/Yr					
BUILDINGS	0	118,203	88,692	10,000	50,000	50,000	50,000	50,000	50,000	50,000	Fixed					
IMPROVEMENTS OTHER THA	0	1,969	333,568	190,000	0	412,500	453,750	420,778	450,232	244,580	Cap Plan or % PYF					
MACHINERY AND EQUIPMENT		400	37,420	16,000	378,689						Cap Plan					
PRINCIPAL-DWSRF502901 R	635,758	654,146	673,069	692,540	712,602	363,989	0	0	0	0	Set by Sch					DW502901
PRINCIPAL-R.O. EXPANSION	211,436	218,767	226,353	234,869	242,981	251,408	260,126	269,147	278,481	288,139	Set by Sch					RO Exp BOA
PRINCIPAL-DWSRF500201 A	38,443	39,453	40,490	41,554	42,645	43,765	44,915	46,095	47,306	48,549	Set by Sch					DW500201
PRINCIPAL-DWSRF500200 A	142,711	146,764	150,932	155,219	159,627	164,160	168,822	173,616	178,547	183,617	Set by Sch					DW500200
SRF LOAN PRINCIPAL- WIIP 2	210,273	212,563	215,078	217,624	220,199	222,805	225,442	228,110	230,810	233,541	Set by Sch					DW500210
INTEREST- DWSRF502901 R	102,665	84,277	64,561	45,884	25,822	5,223	0	0	0	0	Set by Sch					DW502901
INTEREST-R.O. EXPANSION	85,442	78,113	62,498	62,016	53,868	45,441	36,723	27,702	18,368	8,710	Set by Sch					RO Exp BOA
INTEREST-DWSRF500201 A	13,693	12,683	11,603	10,583	9,491	8,371	7,221	6,041	4,830	3,587	Set by Sch					DW500201
INTEREST-DWSRF500200 AR	55,599	51,547	47,205	43,092	38,684	34,151	29,489	24,695	19,764	14,694	Set by Sch					DW500200
SRF LOAN INTERST- WIIP 20	53,200	50,910	48,905	45,849	43,273	40,667	38,031	35,363	32,663	29,931	Set by Sch					DW500210
RESERVE FOR CONTINGENCY	13,198	104,395	72,045	15,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
TOTAL Expenditures	3,730,930	4,146,203	4,208,518	4,235,415	4,843,140	4,629,385	4,444,892	4,565,121	4,758,240	4,727,505						
YoY % Chng total		11.1%	1.5%	0.6%	14.3%	-4.4%	-4.0%	2.7%	4.2%	-0.6%						
NET OF REVENUES/APPRO	(28,466)	(460,619)	51,031	153,650	49,050	(140,965)	(86,442)	62,893	(224,726)	157,905						
BEGINNING UNRESTRICTED	3,789,988	3,761,522	3,300,903	3,351,934	2,922,938	2,559,488	1,964,772	1,457,553	1,520,446	1,295,720						
ENDING UNRESTRICTED N	3,761,522	3,300,903	3,351,934	3,505,584	2,971,988	2,418,522	1,878,331	1,520,446	1,295,720	1,453,625						

Sewer Fund Five Year Budget Forecast with 8% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast						
Revenues																
ARPA FEDERAL GRANT FUNDS			693,431	565,675	0	0	0	0	0	0						
SEWER UTILITIES REVENUE	1,128,148	1,155,248	1,188,036	1,370,646	1,535,124	1,657,933	1,790,568	1,933,814	2,088,519	2,255,600	Rate plan	8%	8%	8%	8%	8%
INTEREST ON INVESTMENTS	37,590	15,708	893	5,000	21,000	21,630	22,279	22,947	23,636	24,345	+3%/Yr	3%				
DISPOSITION OF FIXED ASSETS			7,350													
INSURANCE REIMBURSEMENTS	35															
APPROPRIATION FROM RESERVE					237,358	290,898	195,833	213,163	231,323	306,805	Match to Capital Plan					
APPROPRIATION FROM R & R																
	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	1,970,461	2,008,680	2,169,924	2,343,477	2,586,750						
TOTAL Revenues	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	1,970,461	2,008,680	2,169,924	2,343,477	2,586,750						
YoY % Chng		0.4%	61.4%	2.7%	-7.6%	9.9%	1.9%	8.0%	8.0%	10.4%						
Expenditures																
PROFESSIONAL FEES	25,617	37,829	38,730	150,848	90,000	73,500	77,175	81,034	85,085	89,340	Avg \$70K + 5%	5%				
OTHER CONTRACTUAL SERVICES	1,175	14,449	39,621	19,000	25,000	27,500	30,250	33,275	36,603	40,263	10%/Yr	10%				
UTILITY SERVICES	32,805	30,227	30,526	40,000	38,750	42,625	46,888	51,576	56,734	62,407	10%/Yr	10%				
SEWAGE TREATMENT-CITY OF DELRA	618,185	799,975	920,150	900,000	985,000	1,063,800	1,148,904	1,240,816	1,340,082	1,447,288	8%/Yr	8%				
INSURANCE & BONDS		4,998	3,613	9,000	2,942	3,236	3,560	3,916	4,307	4,738	10%/Yr	10%				
REPAIRS & MAINTENANCE- GENERAL	75,822	162,443	12,374	60,000	50,000	75,600	79,380	83,349	87,516	91,892	Avg \$72K + 5%	5%				
RENEWALS & REPLACEMENTS	96,698	13,292	21,920	120,675	120,000	76,756	82,897	89,528	96,691	104,426	5% PY Rev	5%				
ADMINISTATIVE CHARGES	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed to WF					
OPERATING SUPPLIES	327	3,188	952	1,000	1,000	2,000	3,000	4,000	5,000	6,000	+1K/Yr	1,000				
BUILDINGS	6,084															
IMPROVEMENTS OTHER THAN BLDG.	7,141		24,480	661,000	225,000	290,898	197,465	217,309	239,148	322,537	Capital Plan Tab					
MACHINERY AND EQUIPMENT			2,970													
RESERVE FOR CONTINGENCY	17,174			25,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,937,068	2,084,481	2,243,577	2,474,673						
TOTAL Expenditures	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,937,068	2,084,481	2,243,577	2,474,673						
YoY % Chng		18.8%	3.0%	76.6%	-19.2%	7.2%	1.3%	7.6%	7.6%	10.3%						
NET OF REVENUES/APPROPRIATION	144,745	(42,445)	640,024	(265,202)	10,790	58,546	71,612	85,442	99,900	112,077						
BEGINNING UNRESTRICTED NET POS	2,133,349	2,278,094	2,235,649	2,875,673	2,373,113	2,093,005	1,955,717	1,814,166	1,668,286	1,461,381						
ENDING UNRESTRICTED NET POSITIC	2,278,094	2,235,649	2,875,673	2,610,471	2,383,903	2,151,550	2,027,329	1,899,609	1,768,186	1,573,458						

Water Fund Five Year Budget Forecast with 10% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Forecasted Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues																
ARPA FEDERAL GRANT FUNDS			287,240	287,241	0	0	0	0	0	0						
WATER UTILITY REVENUE	2,014,193	2,036,762	2,336,579	2,321,941	2,554,135	2,809,549	3,090,503	3,399,554	3,739,509	4,113,460	Pct	10%	10%	10%	10%	10%
FIRE HYDRANT- MAINTENAN	30,720	25,920	30,720	31,000	31,000	32,550	34,178	35,886	37,681	39,565	Pct	5%				
IRRIGATION UTILITY REVENUE				481,718	529,890	582,879	641,167	705,283	775,812	853,393	Pct	10%	10%	10%	10%	10%
INTEREST ON INVESTMENTS	84,797	30,286	2,114	8,000	29,000	29,870	30,766	31,689	32,640	33,619	+3%/Yr	3%				
DISPOSITION OF FIXED ASSETS		(8,859)	16,251	0												
ADMINISTRATIVE REIMBURSE	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed from SF	5%				
INSURANCE REIMBURSEMENT	2,965	24,471	2,292	0												
OTHER MISCELLANEOUS REV	289				0	0	0	0	0	0						
TRANSFER FROM GENERAL F	1,429,500	1,430,004	1,430,003	1,039,445	945,519	451,753	0	0	0	0	Plan					
APPROP FROM RESERVE - PRIOR CONNEC FEES					296,880											
APPROPRIATION FROM RESERVE					285,766	412,500	453,750	420,778	0		Match to Capital Plan					
APPROPRIATION FROM R & R																
TOTAL Revenues	3,702,464	3,685,584	4,259,549	4,389,065	4,892,190	4,550,100	4,492,914	4,847,868	4,853,053	5,320,819						
YoY % Chng		-0.5%	15.6%	3.0%	11.5%	-7.0%	-1.3%	7.9%	0.1%	9.6%						
Expenditures																
REGULAR SALARIES & WAGE	575,386	595,038	602,700	621,000	692,860	727,503	763,878	802,072	842,176	884,284	+5%/Yr	5%				
BONUS				0	18,200	0	0	0	0	0						
OVERTIME	39,812	35,611	38,355	45,000	42,259	41,820	42,656	43,510	44,380	45,267	Avg \$41K + %	2%				
SHIFT DIFFERENTIAL PAY	6,039	7,542	10,574	14,000	8,986	9,180	9,364	9,551	9,742	9,937	Avg \$9K + %	2%				
EDUCATION INCENTIVE PAY	8,000	4,231	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	Fixed					
FICA TAXES	50,125	39,022	47,798	54,880	57,383	62,760	65,752	68,891	72,184	75,639	Ratio to Salaries	8%				
BONUS FICA TAXES				0	1,400	0	0	0	0	0						
RETIREMENT CONTRIBUTION	137,404	209,300	86,383	95,000	113,255	116,653	120,152	123,757	127,470	131,294	+3%/yr	3%				
BONUS RETIREMENT CONTRIBUTION				0	2,800	0	0	0	0	0						
OPEB EXPENSE	(3,225)	7,339	(516)	0	0	0	0	0	0	0						
HEALTH INSURANCE/ALLOW	162,333	156,497	149,229	147,000	170,682	187,750	206,525	227,178	249,896	274,885	+10%/Yr	10%				
WORKERS' COMPENSATION	35,000	28,435	33,920	6,000	16,933	18,626	20,489	22,538	24,792	27,271	+10%/Yr	10%				
COMPENSATED ABSENCES	7,430	8,028	23,081	15,000		0	0	0	0	0						
PROFESSIONAL FEES	21,705	3,406	70,061	50,000	50,000	52,500	55,125	57,881	60,775	63,814	+10%/Yr	5%				
OTHER CONTRACTUAL SERV	10,390	124,375	69,224	24,000	41,000	45,100	45,100	45,100	45,100	45,100	+10%/Yr	10%				
TRAVEL AND PER DIEM	1,571		1,377	1,600	3,745	3,932	4,129	4,335	4,552	4,780	+5%/Yr	5%				
TRAINING & DEVELOPMENT	2,955	2,349	335	2,400	2,700	2,835	2,977	3,126	3,282	3,446	+5%/Yr	5%				
COMMUNICATIONS	1,714	3,062	3,344	3,500	0	0	0	0	0	0						
POSTAGE & FREIGHT	88	53	336	105	300	315	331	347	365	383	+5%/Yr	5%				
UTILITY SERVICES	222,292	204,732	227,876	285,000	315,988	338,107	361,775	387,099	414,196	443,190	+7%/Yr	7%				
INSURANCE & BONDS	106,419	137,979	100,262	150,000	130,997	144,097	158,506	174,357	191,793	210,972	+10%/Yr	10%				
REPAIRS & MAINTENANCE- C	207,148	59,373	103,103	65,000	125,000	131,250	137,813	144,703	151,938	159,535	+10%/Yr	5%				
REPAIRS & MAINTENANCE- V	1,831	4,115	730	2,000	2,500	2,875	3,306	3,802	4,373	5,028	+15%/Yr	15%				
RENEWALS & REPLACEMENT	110,437	188,172	17,570	90,000	140,000	155,751	171,249	188,292	207,036	227,650	5% PY Rev	5%				
OTH CURR CHG-LICENSE & P	4,275	4,275	4,975	5,000	5,450	5,723	6,009	6,309	6,625	6,956	+5%/Yr	5%				
ADMINISTRATIVE CHARGES	298,550	327,870	325,433	550,000	550,000	550,000	550,000	550,000	550,000	550,000	Fixed	0%				
OPERATING SUPPLIES	124,679	207,557	197,282	210,000	325,000	341,250	358,313	376,228	395,040	414,792	+5%/Yr	5%				
UNIFORMS	5,277	4,549	9,313	6,000	6,000	6,300	6,615	6,946	7,293	7,658	+5%/Yr	5%				
OPERATING SUPPLIES- SAFE	1,213	873	1,846	1,700	3,500	3,675	3,859	4,052	4,254	4,467	+5%/Yr	5%				
OPERATING SUPPLIES-GASO	28,640	5,627	3,620	3,000	4,321	4,753	5,228	5,751	6,326	6,959	+10%/Yr	10%				
BOOKS,DUES,EDUCATION,SU	1,024	2,603	1,888	2,000	3,000	3,150	3,308	3,473	3,647	3,829	+5%/Yr	5%				
BUILDINGS	0	118,203	88,692	10,000	50,000	50,000	50,000	50,000	50,000	50,000	Fixed	0%				
IMPROVEMENTS OTHER THA	0	1,969	333,568	190,000	0	412,500	453,750	420,778	450,232	244,580	Cap Plan or % PYF	5%				
MACHINERY AND EQUIPMENT		400	37,420	16,000	378,689						Cap Plan					
PRINCIPAL-DWSRF502901 R	635,758	654,146	673,069	692,540	712,602	363,989	0	0	0	0	Set by Sch	DW502901				
PRINCIPAL-R.O. EXPANSION	211,436	218,767	226,353	234,869	242,981	251,408	260,126	269,147	278,481	288,139	Set by Sch	RO Exp BOA				
PRINCIPAL-DWSRF500201 A	38,443	39,453	40,490	41,554	42,645	43,765	44,915	46,095	47,306	48,549	Set by Sch	DW500201				
PRINCIPAL-DWSRF500200 A	142,711	146,764	150,932	155,219	159,627	164,160	168,822	173,616	178,547	183,617	Set by Sch	DW500200				
SRF LOAN PRINCIPAL- WIIP 2	210,273	212,563	215,078	217,624	220,199	222,805	225,442	228,110	230,810	233,541	Set by Sch	DW500210				
INTEREST- DWSRF502901 R	102,665	84,277	64,561	45,884	25,822	5,223	0	0	0	0	Set by Sch	DW502901				
INTEREST-R.O. EXPANSION	85,442	78,113	62,498	62,016	53,868	45,441	36,723	27,702	18,368	8,710	Set by Sch	RO Exp BOA				
INTEREST-DWSRF500201 A	13,693	12,683	11,603	10,583	9,491	8,371	7,221	6,041	4,830	3,587	Set by Sch	DW500201				
INTEREST-DWSRF500200 AR	55,599	51,547	47,205	43,092	38,684	34,151	29,489	24,695	19,764	14,694	Set by Sch	DW500200				
SRF LOAN INTERST- WIIP 20	53,200	50,910	48,905	45,849	43,273	40,667	38,031	35,363	32,663	29,931	Set by Sch	DW500210				
RESERVE FOR CONTINGENCY	13,198	104,395	72,045	15,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
TOTAL Expenditures	3,730,930	4,146,203	4,208,518	4,235,415	4,843,140	4,629,385	4,447,976	4,571,844	4,769,232	4,743,482						
YoY % Chng total		11.1%	1.5%	0.6%	14.3%	-4.4%	-3.9%	2.8%	4.3%	-0.5%						
NET OF REVENUES/APPRO	(28,466)	(460,619)	51,031	153,650	49,050	(79,285)	44,938	276,024	83,820	577,336						
BEGINNING UNRESTRICTED	3,789,988	3,761,522	3,300,903	3,351,934	2,922,938	2,559,488	2,026,453	1,650,613	1,926,637	2,010,457						
ENDING UNRESTRICTED N	3,761,522	3,300,903	3,351,934	3,505,584	2,971,988	2,480,203	2,071,390	1,926,637	2,010,457	2,587,794						

Sewer Fund Five Year Budget Forecast with 10% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast						
Revenues																
ARPA FEDERAL GRANT FUNDS			693,431	565,675	0	0	0	0	0	0						
SEWER UTILITIES REVENUE	1,128,148	1,155,248	1,188,036	1,370,646	1,535,124	1,688,636	1,857,499	2,043,249	2,247,574	2,472,332	Rate plan	10%	10%	10%	10%	10%
INTEREST ON INVESTMENTS	37,590	15,708	893	5,000	21,000	21,630	22,279	22,947	23,636	24,345	+3%/Yr	3%				
DISPOSITION OF FIXED ASSETS			7,350													
INSURANCE REIMBURSEMENTS	35															
APPROPRIATION FROM RESERVE					237,358	290,898	195,833	213,163	231,323	306,805	Match to Capital Plan					
APPROPRIATION FROM R & R																
	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	2,001,164	2,075,611	2,279,360	2,502,533	2,803,482						
TOTAL Revenues	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	2,001,164	2,075,611	2,279,360	2,502,533	2,803,482						
YoY % Chng		0.4%	61.4%	2.7%	-7.6%	11.6%	3.7%	9.8%	9.8%	12.0%						
Expenditures																
PROFESSIONAL FEES	25,617	37,829	38,730	150,848	90,000	73,500	77,175	81,034	85,085	89,340	Avg \$70K + 5%	5%				
OTHER CONTRACTUAL SERVICES	1,175	14,449	39,621	19,000	25,000	27,500	30,250	33,275	36,603	40,263	10%/Yr	10%				
UTILITY SERVICES	32,805	30,227	30,526	40,000	38,750	42,625	46,888	51,576	56,734	62,407	10%/Yr	10%				
SEWAGE TREATMENT-CITY OF DELRA	618,185	799,975	920,150	900,000	985,000	1,063,800	1,148,904	1,240,816	1,340,082	1,447,288	8%/Yr	8%				
INSURANCE & BONDS		4,998	3,613	9,000	2,942	3,236	3,560	3,916	4,307	4,738	10%/Yr	10%				
REPAIRS & MAINTENANCE- GENERAL	75,822	162,443	12,374	60,000	50,000	75,600	79,380	83,349	87,516	91,892	Avg \$72K + 5%	5%				
RENEWALS & REPLACEMENTS	96,698	13,292	21,920	120,675	120,000	76,756	84,432	92,875	102,162	112,379	5% PY Rev	5%				
ADMINISTATIVE CHARGES	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed to WF					
OPERATING SUPPLIES	327	3,188	952	1,000	1,000	2,000	3,000	4,000	5,000	6,000	+1K/Yr	1,000				
BUILDINGS	6,084															
IMPROVEMENTS OTHER THAN BLDG.	7,141		24,480	661,000	225,000	290,898	197,465	217,309	239,148	322,537	Capital Plan Tab					
MACHINERY AND EQUIPMENT			2,970													
RESERVE FOR CONTINGENCY	17,174			25,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,938,603	2,087,828	2,249,049	2,482,626						
TOTAL Expenditures	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,938,603	2,087,828	2,249,049	2,482,626						
YoY % Chng		18.8%	3.0%	76.6%	-19.2%	7.2%	1.4%	7.7%	7.7%	10.4%						
NET OF REVENUES/APPROPRIATION	144,745	(42,445)	640,024	(265,202)	10,790	89,248	137,009	191,532	253,484	320,855						
BEGINNING UNRESTRICTED NET POS	2,133,349	2,278,094	2,235,649	2,875,673	2,373,113	2,093,005	1,986,420	1,910,265	1,870,474	1,817,153						
ENDING UNRESTRICTED NET POSITIC	2,278,094	2,235,649	2,875,673	2,610,471	2,383,903	2,182,253	2,123,428	2,101,797	2,123,958	2,138,009						

Water Fund Five Year Budget Forecast with 5% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Forecasted Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues																
ARPA FEDERAL GRANT FUNDS			287,240	287,241	0	0	0	0	0	0						
WATER UTILITY REVENUE	2,014,193	2,036,762	2,336,579	2,321,941	2,554,135	2,681,842	2,815,934	2,956,731	3,104,567	3,259,796	Pct	5%	5%	5%	5%	5%
FIRE HYDRANT- MAINTENAN	30,720	25,920	30,720	31,000	31,000	32,550	34,178	35,886	37,681	39,565	Pct	5%				
IRRIGATION UTILITY REVENUE				481,718	529,890	556,384	584,204	613,414	644,084	676,289	Pct	5%	5%	5%	5%	5%
INTEREST ON INVESTMENTS	84,797	30,286	2,114	8,000	29,000	29,870	30,766	31,689	32,640	33,619	+3%/Yr	3%				
DISPOSITION OF FIXED ASSETS		(8,859)	16,251	0												
ADMINISTRATIVE REIMBUSE	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed from SF	5%				
INSURANCE REIMBURSEMEN	2,965	24,471	2,292	0												
OTHER MISCELLANEOUS REV	289			0		0	0	0	0	0						
TRANSFER FROM GENERAL F	1,429,500	1,430,004	1,430,003	1,039,445	945,519	451,753	0	0	0	0	Plan					
APPROP FROM RESERVE - PRIOR CONNEC FEES					296,880											
APPROPRIATION FROM RESERVE					285,766	412,500	453,750	420,778	0		Match to Capital Plan					
APPROPRIATION FROM R & R																
TOTAL Revenues	3,702,464	3,685,584	4,259,549	4,389,065	4,892,190	4,395,899	4,161,381	4,313,175	4,086,383	4,290,050						
YoY % Chng		-0.5%	15.6%	3.0%	11.5%	-10.1%	-5.3%	3.6%	-5.3%	5.0%						
Expenditures																
REGULAR SALARIES & WAGE	575,386	595,038	602,700	621,000	692,860	727,503	763,878	802,072	842,176	884,284	+5%/Yr	5%				
BONUS				0	18,200	0	0	0	0	0						
OVERTIME	39,812	35,611	38,355	45,000	42,259	41,820	42,656	43,510	44,380	45,267	Avg \$41K + %	2%				
SHIFT DIFFERENTIAL PAY	6,039	7,542	10,574	14,000	8,986	9,180	9,364	9,551	9,742	9,937	Avg \$9K + %	2%				
EDUCATION INCENTIVE PAY	8,000	4,231	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	Fixed					
FICA TAXES	50,125	39,022	47,798	54,880	57,383	62,760	65,752	68,891	72,184	75,639	Ratio to Salaries	8%				
BONUS FICA TAXES				0	1,400	0	0	0	0	0						
RETIREMENT CONTRIBUTION	137,404	209,300	86,383	95,000	113,255	116,653	120,152	123,757	127,470	131,294	+3%/yr	3%				
BONUS RETIREMENT CONTRIBUTION				0	2,800	0	0	0	0	0						
OPEB EXPENSE	(3,225)	7,339	(516)	0	0	0	0	0	0	0						
HEALTH INSURANCE/ALLOW	162,333	156,497	149,229	147,000	170,682	187,750	206,525	227,178	249,896	274,885	+10%/Yr	10%				
WORKERS' COMPENSATION	35,000	28,435	33,920	6,000	16,933	18,626	20,489	22,538	24,792	27,271	+10%/Yr	10%				
COMPENSATED ABSENCES	7,430	8,028	23,081	15,000		0	0	0	0	0						
PROFESSIONAL FEES	21,705	3,406	70,061	50,000	50,000	52,500	55,125	57,881	60,775	63,814	+10%/Yr	5%				
OTHER CONTRACTUAL SERV	10,390	124,375	69,224	24,000	41,000	45,100	45,100	45,100	45,100	45,100	+10%/Yr	10%				
TRAVEL AND PER DIEM	1,571		1,377	1,600	3,745	3,932	4,129	4,335	4,552	4,780	+5%/Yr	5%				
TRAINING & DEVELOPMENT	2,955	2,349	335	2,400	2,700	2,835	2,977	3,126	3,282	3,446	+5%/Yr	5%				
COMMUNICATIONS	1,714	3,062	3,344	3,500	0	0	0	0	0	0						
POSTAGE & FREIGHT	88	53	336	105	300	315	331	347	365	383	+5%/Yr	5%				
UTILITY SERVICES	222,292	204,732	227,876	285,000	315,988	338,107	361,775	387,099	414,196	443,190	+7%/Yr	7%				
INSURANCE & BONDS	106,419	137,979	100,262	150,000	130,997	144,097	158,506	174,357	191,793	210,972	+10%/Yr	10%				
REPAIRS & MAINTENANCE- C	207,148	59,373	103,103	65,000	125,000	131,250	137,813	144,703	151,938	159,535	+10%/Yr	5%				
REPAIRS & MAINTENANCE- V	1,831	4,115	730	2,000	2,500	2,875	3,306	3,802	4,373	5,028	+15%/Yr	15%				
RENEWALS & REPLACEMENT	110,437	188,172	17,570	90,000	140,000	155,751	163,539	171,716	180,302	189,317	5% PY Rev	5%				
OTH CURR CHG-LICENSE & P	4,275	4,275	4,975	5,000	5,450	5,723	6,009	6,309	6,625	6,956	+5%/Yr	5%				
ADMINISTRATIVE CHARGES	298,550	327,870	325,433	550,000	550,000	550,000	550,000	550,000	550,000	550,000	Fixed	0%				
OPERATING SUPPLIES	124,679	207,557	197,282	210,000	325,000	341,250	358,313	376,228	395,040	414,792	+5%/Yr	5%				
UNIFORMS	5,277	4,549	9,313	6,000	6,000	6,300	6,615	6,946	7,293	7,658	+5%/Yr	5%				
OPERATING SUPPLIES- SAFE	1,213	873	1,846	1,700	3,500	3,675	3,859	4,052	4,254	4,467	+5%/Yr	5%				
OPERATING SUPPLIES-GASO	28,640	5,627	3,620	3,000	4,321	4,753	5,228	5,751	6,326	6,959	+10%/Yr	10%				
BOOKS,DUES,EDUCATION,SU	1,024	2,603	1,888	2,000	3,000	3,150	3,308	3,473	3,647	3,829	+5%/Yr	5%				
BUILDINGS	0	118,203	88,692	10,000	50,000	50,000	50,000	50,000	50,000	50,000	Fixed	0%				
IMPROVEMENTS OTHER THA	0	1,969	333,568	190,000	0	412,500	453,750	420,778	450,232	244,580	Cap Plan or % PYF	5%				
MACHINERY AND EQUIPMENT		400	37,420	16,000	378,689						Cap Plan					
PRINCIPAL-DWSRF502901 R	635,758	654,146	673,069	692,540	712,602	363,989	0	0	0	0	Set by Sch	DW502901				
PRINCIPAL-R.O. EXPANSION	211,436	218,767	226,353	234,869	242,981	251,408	260,126	269,147	278,481	288,139	Set by Sch	RO Exp BOA				
PRINCIPAL-DWSRF500201 A	38,443	39,453	40,490	41,554	42,645	43,765	44,915	46,095	47,306	48,549	Set by Sch	DW500201				
PRINCIPAL-DWSRF500200 A	142,711	146,764	150,932	155,219	159,627	164,160	168,822	173,616	178,547	183,617	Set by Sch	DW500200				
SRF LOAN PRINCIPAL- WIIP 2	210,273	212,563	215,078	217,624	220,199	222,805	225,442	228,110	230,810	233,541	Set by Sch	DW500210				
INTEREST- DWSRF502901 R	102,665	84,277	64,561	45,884	25,822	5,223	0	0	0	0	Set by Sch	DW502901				
INTEREST-R.O. EXPANSION	85,442	78,113	62,498	62,016	53,868	45,441	36,723	27,702	18,368	8,710	Set by Sch	RO Exp BOA				
INTEREST-DWSRF500201 A	13,693	12,683	11,603	10,583	9,491	8,371	7,221	6,041	4,830	3,587	Set by Sch	DW500201				
INTEREST-DWSRF500200 AR	55,599	51,547	47,205	43,092	38,684	34,151	29,489	24,695	19,764	14,694	Set by Sch	DW500200				
SRF LOAN INTERST- WIIP 20	53,200	50,910	48,905	45,849	43,273	40,667	38,031	35,363	32,663	29,931	Set by Sch	DW500210				
RESERVE FOR CONTINGENCY	13,198	104,395	72,045	15,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
TOTAL Expenditures	3,730,930	4,146,203	4,208,518	4,235,415	4,843,140	4,629,385	4,440,266	4,555,267	4,742,498	4,705,149						
YoY % Chng total		11.1%	1.5%	0.6%	14.3%	-4.4%	-4.1%	2.6%	4.1%	-0.8%						
NET OF REVENUES/APPRO	(28,466)	(460,619)	51,031	153,650	49,050	(233,486)	(278,885)	(242,092)	(656,114)	(415,099)						
BEGINNING UNRESTRICTED	3,789,988	3,761,522	3,300,903	3,351,934	2,922,938	2,559,488	1,872,252	1,172,589	930,497	274,383						
ENDING UNRESTRICTED N	3,761,522	3,300,903	3,351,934	3,505,584	2,971,988	2,326,002	1,593,367	930,497	274,383	(140,717)						

Sewer Fund Five Year Budget Forecast with 5% Rate Change

DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Basis	Percentage Change				
	Actual	Actual	Actual	Estimate	Budget / Forecast	Forecast	Forecast	Forecast	Forecast	Forecast						
Revenues																
ARPA FEDERAL GRANT FUNDS			693,431	565,675	0	0	0	0	0	0						
SEWER UTILITIES REVENUE	1,128,148	1,155,248	1,188,036	1,370,646	1,535,124	1,611,880	1,692,474	1,777,097	1,865,952	1,959,250	Rate plan	5%	5%	5%	5%	5%
INTEREST ON INVESTMENTS	37,590	15,708	893	5,000	21,000	21,630	22,279	22,947	23,636	24,345	+3%/Yr	3%				
DISPOSITION OF FIXED ASSETS			7,350													
INSURANCE REIMBURSEMENTS	35															
APPROPRIATION FROM RESERVE					237,358	290,898	195,833	213,163	231,323	306,805	Match to Capital Plan					
APPROPRIATION FROM R & R																
	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	1,924,408	1,910,586	2,013,208	2,120,911	2,290,400						
TOTAL Revenues	1,165,773	1,170,956	1,889,710	1,941,321	1,793,482	1,924,408	1,910,586	2,013,208	2,120,911	2,290,400						
YoY % Chng		0.4%	61.4%	2.7%	-7.6%	7.3%	-0.7%	5.4%	5.3%	8.0%						
Expenditures																
PROFESSIONAL FEES	25,617	37,829	38,730	150,848	90,000	73,500	77,175	81,034	85,085	89,340	Avg \$70K + 5%	5%				
OTHER CONTRACTUAL SERVICES	1,175	14,449	39,621	19,000	25,000	27,500	30,250	33,275	36,603	40,263	10%/Yr	10%				
UTILITY SERVICES	32,805	30,227	30,526	40,000	38,750	42,625	46,888	51,576	56,734	62,407	10%/Yr	10%				
SEWAGE TREATMENT-CITY OF DELRA	618,185	799,975	920,150	900,000	985,000	1,063,800	1,148,904	1,240,816	1,340,082	1,447,288	8%/Yr	8%				
INSURANCE & BONDS		4,998	3,613	9,000	2,942	3,236	3,560	3,916	4,307	4,738	10%/Yr	10%				
REPAIRS & MAINTENANCE- GENERAL	75,822	162,443	12,374	60,000	50,000	75,600	79,380	83,349	87,516	91,892	Avg \$72K + 5%	5%				
RENEWALS & REPLACEMENTS	96,698	13,292	21,920	120,675	120,000	76,756	80,594	84,624	88,855	93,298	5% PY Rev	5%				
ADMINISTATIVE CHARGES	140,000	147,000	154,350	220,000	220,000	231,000	242,550	254,678	267,411	280,782	Fixed to WF					
OPERATING SUPPLIES	327	3,188	952	1,000	1,000	2,000	3,000	4,000	5,000	6,000	+1K/Yr	1,000				
BUILDINGS	6,084															
IMPROVEMENTS OTHER THAN BLDG.	7,141		24,480	661,000	225,000	290,898	197,465	217,309	239,148	322,537	Capital Plan Tab					
MACHINERY AND EQUIPMENT			2,970													
RESERVE FOR CONTINGENCY	17,174			25,000	25,000	25,000	25,000	25,000	25,000	25,000	Fixed					
	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,934,765	2,079,577	2,235,741	2,463,545						
TOTAL Expenditures	1,021,028	1,213,401	1,249,686	2,206,523	1,782,692	1,911,916	1,934,765	2,079,577	2,235,741	2,463,545						
YoY % Chng		18.8%	3.0%	76.6%	-19.2%	7.2%	1.2%	7.5%	7.5%	10.2%						
NET OF REVENUES/APPROPRIATION	144,745	(42,445)	640,024	(265,202)	10,790	12,492	(24,179)	(66,369)	(114,830)	(173,145)						
BEGINNING UNRESTRICTED NET POS	2,133,349	2,278,094	2,235,649	2,875,673	2,373,113	2,093,005	1,909,664	1,672,321	1,374,629	952,994						
ENDING UNRESTRICTED NET POSITIC	2,278,094	2,235,649	2,875,673	2,610,471	2,383,903	2,105,497	1,885,484	1,605,952	1,259,799	779,848						

Capital Plan for Water Utilities

		Annual Percent Change	10%	10%	7%	7%	7%	
		Cumulative Percent Change	0%	10%	21%	29%	39%	48%
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
2022 Baseline	Water System							
	Water CIP Projects							
	250,000 VFD Replacements	250,000						
	30,000 Vehicle Replacements		33,000					
	80,000 Rehab of Well # 8	80,000						
	25,000 Upgrade SCADA Software	25,000	27,500	30,250	32,368	34,633	37,058	
	120,000 Replace Membrane Train Turbos		132,000					
	250,000 Replace Water Plant Roof				323,675			
	300,000 Paint Elevated Storage Tank interior			363,000				
	100,000 Replace Cartridge Filter Vessels				-	138,533		
	50,000 Replace Water Plant Blowers		55,000					
	100,000 WTP De-Gasifier and Scrubber System		110,000					
	150,000 Bulk Tank Repl					207,799		
	50,000 Meter Replacements	23,689	55,000	60,500	64,735	69,266	74,115	
	90,000 Replace West Chiller atWTP						133,407	
		Total Water CIP Projects	\$ 378,689	\$ 412,500	\$ 453,750	\$ 420,778	\$ 450,232	\$ 244,580

Capital Plan for Sewer Utilities

		0%	10%	10%	7%	7%	7%
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Baseline	Sewer System						
	Sewer CIP Projects						
\$ 105,781	Lift Station #2 Rehab	\$ -	116,359				
225,000	WW Collection Sys Piping (Phase 2)	225,000					
158,672	Raise Lift Station #3		174,539				
163,194	Raise Lift Station #2			197,465			
167,845	Replace Emergency Generator LS #1				217,309		
172,629	Raise Lift Statio #4					239,148	
217,592	WW Collection Sys Rehab						322,537
	Total Sewer CIP Projects	\$ 225,000	\$ 290,898	\$ 197,465	\$ 217,309	\$ 239,148	\$ 322,537

Water Fund - Analysis of Expenses

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Salaries & Related	1,018,304	1,091,043	997,524	1,003,880	1,130,758	1,170,292	1,234,816	1,303,495	1,376,638	1,454,577
Operating	1,163,406	1,385,365	1,210,620	1,466,305	1,734,501	1,816,613	1,895,557	1,980,079	2,070,601	2,167,581
Debt Service	1,549,220	1,549,223	1,540,694	1,549,230	1,549,192	1,179,980	810,769	810,769	810,769	810,768
Operating Exp	3,730,930	4,025,631	3,748,838	4,019,415	4,414,451	4,166,885	3,941,142	4,094,343	4,258,008	4,432,926
Capital	-	120,572	459,680	216,000	428,689	462,500	503,750	470,778	500,232	294,580

Annualized Growth Rate 2019 to 2023

Salaries & Related	2.7%
Operating	10.5%
Debt Service	0.0%
Operating Exp	4.3%

Annualized Growth Rate 2019 to 2028

Salaries & Related	4.0%
Operating	7.2%
Debt Service	-6.9%
Operating Exp	1.9%
Capital	11.8%

Sewer Fund Analysis of Expenses

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Average Annual Growth Rate
Salaries & Related	-	-	-	-	-	-	-	-	-	-	
Operating	1,007,803	1,213,401	1,222,236	1,545,523	1,557,692	1,621,017	1,739,603	1,867,173	2,004,429	2,152,136	8.8%
DS	-	-	-	-	-	-	-	-	-	-	
Operating Exp	1,007,803	1,213,401	1,222,236	1,545,523	1,557,692	1,621,017	1,739,603	1,867,173	2,004,429	2,152,136	
Capital	13,225	0	27,450	661,000	225,000	290,898	197,465	217,309	239,148	322,537	42.6%

Water Fund - Debt Balance (in millions)

