**County Water District of Billing Heights**

| line No | Code | Description | FY 2022-23 Budget | FY 2021-22 Budget | FY 2020-21 Actual | FY 2019-20 Actual | FY 2018-19 Actual | |
|---|---|---|---|---|---|---|---|---|
| | Income | | | | | | | |
| | 6000 | Uncategorized Income | $ 396.00 | $ 200.00 | $ 300.00 | | $ 600.00 | $ 366.67 |
| | 6010 | Water Sales | $ 4,795,496.20 | $ 4,221,034.73 | $ 4,879,852.14 | $ 4,076,748.00 | $ 3,797,572.91 | $ 4,243,801.95 |
| | 6020 | Service Line Fee | $ 130,034.63 | $ 146,525.19 | $ 162,896.11 | $ 148,598.75 | $ 842,326.27 | $ 325,086.58 |
| | 6030 | Interest Income | $ 124,563.79 | $ 104,628.00 | $ 162,237.50 | $ 209,502.17 | $ 187,972.56 | $ 166,085.06 |
| | 6040 | Other Income | $ 106,802.18 | $ 61,117.21 | $ **141,858.73** | $ 115,802.68 | $ **88,086.83** | $ 101,716.36 |
| | 6050 | Grant Income | $535,182 | | | | $ 50.00 | |
| | 6060 | Work Order Income | $ 314.20 | $ 290.00 | $ 290.00 | $ 292.00 | $ 291.72 | $ 290.93 |
| | 6070 | Buy-In Fees | $ 187,835.19 | $ 389,552.59 | $ 299,928.09 | $ 19,962.00 | $ 41,898.06 | $ 187,835.19 |
| | | **Total Revenue/ Income** | **$ 5,880,624.19** | **$ 4,923,347.72** | **$ 5,647,362.57** | $ 4,570,905.60 | **$ 4,938,828.27** | |
| Cost of Goods Sold | | | | | | | | |
| | 7500 | Water Purchased (from City) | $ 2,844,228.83 | $ 2.612.602.13 | $ 2,694,434.18 | $ 2,324,760.05 | $ 2,092,062.89 | $ 2,430,964.81 |
| Total COGS | | **Total COGS** | **$ 2,844,228.83** | **$ 2,612,602.13** | **$2,694,434.18** | **$ 2,324,760.05** | **$ 2,092,062.89** | |
| | Expenses | | | | | | | |
| | 66900 | Reconciliation Discrepancies | **$ 16,932.84** | $ 15,678.56 | $ - | $ - | | $ 15,678.56 |
| | 6999 | Uncategorized Expenses | $ 169.70 | $ 157.13 | $ - | $ - | | $ 157.13 |
| | 6900 | **Total Expenses 6900** | **$ 17,102.55** | **$ 15,835.69** | **$ -** | **$ -** | | **$ 15,835.69** |
| | Labor | | | | | | | |
| | 8010 | Labor - Administrative | $ 274,708.71 | $ 247,717.48 | $ 257,072.23 | $ 234,926.16 | $ 215,792.70 | $ 238,877.14 |
| | 8011 | Labor - Field | $ 290,552.38 | $ 264,913.84 | $ 300,762.09 | $ 294,664.12 | $ 279,081.05 | **$ 284,855.28** |
| | 8014 | Labor - Bonus | $ 7,491.99 | $ 12.361.94 | $ 4,001.00 | $ 5,097.00 | $ 16,000.00 | $ 9,364.99 |
| | 8009 | Total **8009** Labor | **$572,753.08** | **$ 524,993.26** | **$ 561,835.32** | **$ 534,687.28** | **$ 510,873.75** | **$ 533,097.40** |
| | 8012 | Directors Fee | | $ 11,400.00 | | | | |
| | Payroll Taxes | | | | | | | |
| | 8019 | Medicare | $ 8,426.15 | $ 8,347.57 | $ 8,061.19 | $ 7,446.25 | $ 7,352.97 | $ 7,802.00 |
| | 8020 | FICA | $ 36,696.31 | $ 35,693.05 | $ 34,468.49 | $ 31,839.21 | $ 31,440.38 | $ 33,360.28 |
| | 8021 | State Unemployment | $ 3,492.88 | $ 3,640.84 | $ 3,876.72 | $ 2,052.91 | $ 2,578.69 | $ 3,037.29 |
| | 8015 | Payroll Taxes - other | $ 5,745.08 | $ 15,798.00 | $ 84.00 | $ - | $ 76.56 | $ 5,319.52 |
| | 8015 | **Total 8015 Payroll Taxes** | **$ 54,360.43** | **$ 63,479.46** | **$ 46,490.40** | **$ 41,338.37** | **$ 41,448.60** | **$ 49,519.09** |
| | 8030 | Retirement Benefits | **$ 54,616.42** | $ 49,551.62 | **$ 56,296.13** | **$ 50,660.62** | **$ 45,774.65** | $ 50,570.76 |
| | Insurance | | | | | | | |
| | 8041 | Employee Insurance | $ 223,072.14 | $ 199,759.01 | $ 218,283.12 | $ 202,116.10 | $ 206,034.89 | $ 206,548.28 |
| | 8043 | Business Insurance | $ 82,248.69 | $ 66,774.00 | $ 2,844.00 | $ 54,571.00 | $ 53,646.00 | $ 44,458.75 |
| | 8044 | Workers Comp Insurance | $ 12,896.85 | $ 10,292.54 | $ 12,343.70 | $ 13,027.07 | $ 12,102.81 | $ 11,941.53 |
| | 8040 | **Total 8040 Insurance** | **$ 318,217.68** | **$ 276,825.55** | **$ 233,470.82** | **$ 269,714.17** | **$ 271,783.70** | **$ 262,948.56** |
| | Supplies | | | | | | | |
| | 8210 | Office Supplies & Equipment | $ 24,341.53 | $ 16,604.38 | $ 44,577.66 | $ 26,557.34 | $ 20,719.19 | $ 27,114.64 |
| | 8220 | Operating Supplies | $ 4,459.72 | $ 4,560.46 | $ 2,981.78 | $ 5,525.62 | $ 3,449.63 | $ 4,129.37 |
| | 8222 | Laboratory and Medical Supplies | $ 262.34 | | $ 537.95 | $ 170.79 | $ 19.98 | $ 242.91 |
| | 8226 | Clothing & Uniforms | $ 474.17 | $ 759.52 | $ 94.68 | $ 667.00 | $ 235.00 | $ 439.05 |
| | 8231 | Gas, Oil, Fuel, Grease | $ 11,824.93 | $ 9,022.48 | $ 8,335.97 | $ 11,230.44 | $ 14,410.86 | $ 10,749.94 |
| | 8233 | Machinery & Equip Parts, Tires | $ 7,059.41 | $ 9,247.04 | $ 9,470.57 | $ 3,016.87 | $ 4,411.49 | $ 6,536.49 |
| | 8236 | Watermain and Service Line Parts | $ 49,414.45 | $ 43.838.95 | $ 31.150.86 | $ 17,422.19 | $ 20,535.32 | $ 28,236.83 |
| | 8241 | Consumable Tools | $ 2,102.27 | $ 1,761.62 | $ 1,627.24 | $ 1,621.98 | $ 2,775.35 | $ 1,946.55 |
| | 8263 | Safety Supplies | $ 1,614.61 | $ 462.11 | $ 4.368.65 | $ 937.19 | $ 212.10 | $ 1,495.01 |
| | 8200 | **Total 8200 Supplies** | **$ 101,553.44** | **$ 86,256.56** | **$ 103,145.36** | **$ 67,149.42** | **$ 66,768.92** | **$ 80,890.79** |
| | Purchased Services | | | | | | | |
| | 8310 | Communication and Postage | $ 25,668.26 | $ 24,385.01 | $ 23,170.69 | $ 20,286.20 | $ 21,439.02 | $ 22,320.23 |
| | 8312 | Billings Alarm | $ 622.67 | $ 535.70 | $ 767.00 | $ 583.50 | $ 420.00 | $ 576.55 |
| | 8313 | ELM-Utilities Underground | $ 2,942.94 | $ 2,618.02 | $ 2,899.91 | $ 2,847.65 | $ 2,534.20 | $ 2,724.95 |
| | 8320 | Printing, Forms, Printing Service | $ 2,394.18 | $ 79.40 | $ 2,389.20 | $ 566.54 | $ 5,832.18 | $ 2,216.83 |
| | 8330 | Subscriptions, Legal Notices | $ 1,808.68 | $ 5,446.47 | $ 66.90 | $ 1,051.95 | $ 133.50 | $ 1,674.71 |
| | 8335 | Memberships & Dues | $ 2,589.18 | $ 2.729.00 | $ 2,612.00 | $ 2,172.55 | $ 2,076.00 | $ 2,397.39 |
| | 8339 | Certification Renewals | $ 7,616.90 | $ 1.457.48 | $ 778.00 | $ 12,351.78 | $ 13,623.47 | $ 7,052.68 |
| | 8341 | Electric | $ 40,845.08 | $ 39,177.74 | $ 40,998.66 | $ 38,725.18 | $ 32,376.51 | $ 37,819.52 |
| | 8342 | Gas | $ 2,474.87 | $ 3,087.41 | $ 2,085.44 | $ 2,000.39 | $ 1,992.96 | $ 2,291.55 |
| | 8343 | Sewer | $ 632.78 | $ 583.99 | $ 606.80 | $ 585.24 | $ 567.61 | $ 585.91 |
| | 8344 | Telephone and Internet Access | $ 3,793.30 | $ 5.245.52 | $ 3,223.58 | $ 2,902.74 | $ 2,677.41 | $ 3,512.31 |
| | 8345 | Cell Phones | $ 2,740.92 | $ 2,869.78 | $ 2,856.74 | $ 2,993.14 | $ 1,431.90 | $ 2,537.89 |
| | 8347 | Permits | $ 1,129.06 | $ 2,935.00 | $ 3,670.00 | $ 6,835.00 | $ 4,625.00 | $ 4,516.25 |
| | 8349 | Quality Testing | $ 7,532.74 | $ 6.829.00 | $ 5,119.27 | $ 11,194.78 | $ 4,756.00 | $ 6,974.76 |
| | 8351 | Legal Fees | $ 11,219.63 | $ 60,284.26 | $ 19,460.29 | $ 3,645.00 | $ 6,367.50 | $ 22,439.26 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8352 | Accounting Fees | $ 16,556.40 | $ 17,220.00 | $ 14,300.00 | $ 14,300.00 | $ 15,500.00 | $ 15,330.00 |
| 8353 | Engineering Fees | $ 70,695.08 | $ 296,632.72 | $ 94,706.98 | $ 90,312.49 | $ 83,908.44 | $ 141,390.16 |
| 8355 | Data Processing Services | $ 36,085.56 | $ 45,852.67 | $ 22,752.05 | $ 17,024.83 | $ 51,839.26 | $ 34,367.20 |
| 8360 | Repair & Maintenance Contract Servic | $ 52,585.30 | $ 54,344.88 | $ 81,237.55 | $ 39,373.01 | $ 19,804.93 | $ 48,690.09 |
| 8363 | Meters Repair and Maintenance | $ 29,388.87 | $ 50,159.08 | $ 31,278.73 | $ 6,148.19 | $ 21,261.65 | $ 27,211.91 |
| 8366 | Building Maintenance | $ 6,290.72 | $ 51.425.49 | $ 15,570.86 | $ 3,180.64 | $ 1,717.00 | $ 17,973.50 |
| 8370 | Travel and Lodging | $ 633.30 | | $ 326.46 | $ - | $ 846.32 | $ 586.39 |
| 8380 | Training and Tuition | $ 451.40 | $ 286.85 | $ 40.00 | $ - | $ 1,345.00 | $ 417.96 |
| 8300 | **Total 8300 Purchased Services** | **$ 326,697.84** | **$ 674,185.47** | **$ 370,917.11** | **$ 279,080.80** | **$ 297,114.59** | $ 4os,608.01 |
| | | | | | | | |
| Building Materials | | | | | | | |
| 8410 | Concrete | $ 2,740.50 | $ 350.00 | $ 2,300.00 | $ 3,530.00 | $ 3,970.00 | $ 2,537.50 |
| 8450 | Gravel, Sand | $ 1,884.69 | $ 1,834.89 | $ 964.16 | $ 3,203.74 | $ 977.54 | $ 1,745.08 |
| 8470 | Asphalt, Cold Mix | $ 14,329.41 | $ 9,054.50 | $ 10,968.50 | $ 18,989.70 | $ 8,752.00 | $ 11,941.18 |
| 8400 | **Total 8400 Building Materials** | **$ 18,954.60** | **$ 11,239.39** | **$ 14,232.66** | **$ 25,723.44** | **$ 13,699.54** | $ 16,223.16 |
| | | | | | | | |
| Fixed Charges | | | | | | | |
| 8515 | Taxes | $ 4,407.72 | $ 4,188.09 | $ 4,076.38 | $ 3,979.20 | | $ 4,081.22 |
| 8520 | Miscellaneous | $ 1,840.93 | $ 4,133.71 | $ 483.07 | $ 496.91 | | $ 1,704.56 |
| 8533 | Equipment Rental | $ 475.20 | | $ 440.00 | | | $ 440.00 |
| 8543 | DEQ Service Connection Fee | $ 12,226.20 | $ 11,806.00 | $ 11,482.00 | | | $ 11,644.00 |
| 8500 | **Total 8500 Fixed Charges** | **$ 18,950.05** | **$ 20,127.80** | **$ 16,481.45** | **$ 4,476.11** | | $ 17,869.79 |
| | | | | | | | |
| Debt Services | | | | | | | |
| 8620 | Interest | $ 12,199.16 | $ 6,954.42 | $ 13,235.62 | $ 13,696.52 | | $ 11,295.52 |
| | Principal | | | | | | |
| 8600 | **Total 8600 Debt Services** | **$ 12,199.16** | **$ 6,954.42** | **$ 13,235.62** | **$ 13,696.52** | | $ 11,295.52 |
| | | | | | | | |
| Other | | | | | | | |
| 8810 | Losses (Bad Debt) | $ 1,497.10 | $ 576.30 | $ 1,530.72 | $ 2,051.60 | | $ 1,386.21 |
| 8800 | Other | $ 136.10 | $ 161.14 | $ 90.90 | | | $ 126.02 |
| 8800 | **Total 8800 Other** | **$ 1,633.20** | **$ 737.44** | **$ 1,621.62** | **$ 2,051.60** | | |
| Capitol Outlay | | | | | | | |
| 8920 | Non Budgeted Capitol Assets | | | | | | |
| 8930 | Emergency Main Replacement, CIP | | | | | | |
| 8931 | SRF Capital Investment | | | | | | |
| 8940 | Machinery, Equipment, Fleet | | | | | | |
| | **Total Income** | **5,880,624.19** | **$ 4,923,347.72** | **$ 5,647,362.57** | **$ 4,570,905.60** | **$ 4,938,828.27** | |
| | **Total Expense** | **4,341,267.281** | **$ 4,342,788.79** | **$ 4,112,160.67** | $ 3,613,338.38 | $ 3,339,s26.64 | |
| | **Profit / Loss** | **1,539,356.911** | **$ 580,558.93** | **$ 1,535,201.90** | $ 9s1,s61.22 | $ 1,s99,3ot.63 | |

| Line No | Code | Description | FY 2022-23 Budget | FY 2021-22 Budget | FY 2020-21 Actual | FY 2019-20 Actual | FY2018-19 Actual | FY 2018-19 • FY 2021-22 Average | FY 2022-23 to FY 2021-22 Change-$ | FY 2022-23 to FY 2021-22 Change-% | FY 2022-23 to Average Change - $ | FY 2022-23 to Average Change-% |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 6000 | Uncategorized Income | $396 | $200 | $300 | $0 | $600 | $275 | $196 | 98% | $121 | 44% |
| 2 | **6010** | **Water Sales** | **$4,795,496** | **$4,221,035** | **$4,879,852** | **$4,076,748** | **$3,797,573** | **$4,243,802** | $574,461 | 14% | $551,694 | 13% |
| 3 | **6020** | **Service Line Fee** | **$130,035** | **$146,525** | **$162,896** | **$148,599** | **$842,326** | **$325,087** | ($16,491) | -11% | ($195,052) | -60% |
| 4 | 6030 | Interest Income | $124,564 | $104,628 | $162,238 | $209,502 | $187,973 | $166,085 | $19,936 | 19% | ($41,521) | -25% |
| 5 | 6040 | Other Income | $106,802 | $61,117 | $141,859 | $115,803 | $88,087 | $101,716 | $45,685 | 75% | $5,086 | 5% |
| 6 | **6050** | **Grant Income** | **$535,182** | **$0** | **$0** | **$0** | $0 | **$13** | $535,182 | | $535,170 | 4281356% |
| 7 | 6060 | Work Order Income | $314 | $290 | $290 | $292 | $292 | $291 | $24 | 8% | $23 | 8% |
| 8 | **6070** | **Buy-In Fees** | **$187,835** | **$389,553** | **$299,928** | **$19,962** | **$41,898** | **$187,835** | ($201,717) | -52% | $0 | 0% |
| 9 | | Total Operating and Non-Operating Income | $5,880,624 | $4,923,348 | $5,647,363 | $4,570,906 | $4,958,798 | $5,025,104 | $957,276 | 19% | $855,521 | 17% |
| 10 | 7500 | Purchased Water | $2,844,229 | $2,612,602 | $2,694,434 | $2,324,760 | $2,092,063 | $2,430,965 | $231,627 | 9% | $413,264 | 17% |
| 11 | 6900 | Misc. Expenses | $17,103 | $15,836 | $0 | $0 | $0 | $15,836 | $1,267 | 8% | $1,267 | 8% |
| 12 | 8009 | Labor | $572,753 | $524,993 | $561,835 | $534,687 | $510,874 | $533,097 | $47,760 | 9% | $39,656 | 7% |
| 13 | 8015 | Payroll Taxes | $60,106 | $79,277 | $46,574 | $41,338 | $41,525 | $54,839 | ($19,172) | -24% | $5,267 | 10% |
| 14 | 8030 | Retirement Benefits | $54,616 | $49,552 | $56,296 | $50,661 | $45,775 | $50,571 | $5,065 | 10% | $4,046 | 8% |
| 15 | 8040 | Insurance | $318,218 | $276,826 | $233,471 | $269,714 | $271,784 | $262,949 | $41,392 | 15% | $55,269 | 21% |
| 16 | 8200 | Supplies | $101,553 | $86,257 | $103,145 | $67,149 | $66,769 | $80,891 | $15,297 | 18% | $20,663 | 26% |
| 17 | 8300 | Purchased Services | $326,698 | $674,185 | $370,917 | $279,081 | $297,115 | $405,608 | ($347,488) | -52% | ($78,910) | -19% |
| 18 | 8400 | Building Materials | $18,955 | $11,239 | $14,233 | $25,723 | $13,700 | $16,224 | $7,715 | 69% | $2,731 | 17% |
| 19 | 8500 | Fixed Charges | $18,950 | $20,128 | $16,481 | $4,476 | $0 | $17,870 | ($1,178) | -6% | $1,080 | 6% |
| 20 | 8600 | Debt Service | $12,199 | $6,954 | $13,236 | $13,697 | $0 | $11,296 | $5,245 | 75% | $904 | 8% |
| 21 | 8800 | Other | $1,769 | $899 | $1,713 | $2,052 | $0 | $126 | $871 | 97% | $1,643 | 1304% |
| 22 | | Total Operating Expenses and Interest Cost (Excludes depreciation) | $4,347,148 | $4,358,748 | $4,112,336 | $3,613,338 | $3,339,603 | $3,880,270 | ($11,599) | 0% | $466,879 | 12% |
| 23 | 8920 | Non Budgeted Capitol Assets | $0 | $0 | $0 | $0 | $0 | $0 | | | | |
| 24 | 8930 | Emergency Main Replacement, CIP | $0 | $0 | $0 | $0 | $0 | $0 | | | | |
| 25 | 8931 | SRF Capital Investment | $0 | $0 | $0 | $0 | $0 | $0 | | | | |
| 26 | 8940 | Machinery, Equipment, Fleet | $0 | $0 | $0 | $0 | $0 | $0 | | | | |
| 27 | | Total Capital Outlay | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | $0 | |
| 28 | PROJ | Northwest Transmission Main - Design Costs | $650,000 | | | | | | | | | |
| 29 | PROJ | Comprehensive Water System PER | $180,000 | | | | | | | | | |
| 30 | | Chlorination System Project | | | | | | | | | | |
| 31 | | UNUSED | | | | | | | | | | |
| 32 | | UNUSED | | | | | | | | | | |
| 33 | | UNUSED | | | | | | | | | | |
| 34 | | UNUSED | | | | | | | | | | |
| 35 | | UNUSED | | | | | | | | | | |
| 36 | | UNUSED | | | | | | | | | | |
| 37 | | Total Capital Projects | $830,000 | $0 | $0 | $0 | $0 | $0 | $0 | | $0 | |
| 38 | | Total Operating and Non-Operating Income | $5,880,624 | 54,923,348 | $5,647,363 | $4,570,906 | $4,958,798 | $5,025,104 | $957,276 | 19% | $855,521 | 17% |
| 39 | | Total Operating Expenses and Interest Cost (Excludes depreciation) | $4,347,148 | $4,358,748 | $4,112,336 | $3,613,338 | $3,339,603 | $3,880,270 | ($11,599) | 0% | $466,879 | 12% |
| 40 | | Total Capital Outlay | $0 | $0 | $0 | $0 | $0 | $0 | $0 | | $0 | |
| 41 | | Total Capital Projects | $830,000 | $0 | $0 | $0 | $0 | $0 | $0 | | $0 | |
| 42 | | Increase / Decrease in Cash Balances | $703,476 | $564,600 | $1,535,027 | $957,567 | $1,619,195 | Sl,144,834 | $968,876 | 172% | $388,642 | 34% |