

1st Reading: May 23, 2022
2nd Reading: June 13, 2022

Presented By:
Utility Manager

Action Taken:
Yes____
No____
Abstain____

CITY OF NOME, ALASKA

ORDINANCE NO. O-22-06-08

**AN ORDINANCE APPROVING THE 2022 OPERATIONS AND MAINTENANCE BUDGET FOR
NOME JOINT UTILITY SYSTEM**

SECTION 1

This is a non-Code ordinance.

SECTION 2

WHEREAS, Chapter 15.10.010, Nome Code of Ordinances, states the Council reserves the power and authority to approve or disapprove all budgets of the Nome Joint Utilities System; and,

WHEREAS, the Nome Joint Utility Board has adopted Utility Resolution No. 15-08 recommending an Operating and Maintenance Budget for FY16 as follows:

Estimated Revenues	\$15,323,240
Operations & Maintenance Expense (prior to non-cash depreciation)	<u>\$13,379,428</u>
Net Operating Margin	\$ 1,943,812; and,

WHEREAS, the cash margins will be used to fund the 2022 annual Bond and Debt Service Principal payments and capital investments which are not a part of or included in the Operation and Maintenance Budget; and,

NOW, THEREFORE, BE IT ORDAINED by the Common Council of Nome, Alaska that the 2022 Operations & Maintenance Budget as recommended by the Nome Joint Utilities Board is hereby approved.

APPROVED and SIGNED the 13th day of June, 2022.

JOHN K. HANDELAND, Mayor

ATTEST:

BRYANT HAMMOND, Clerk



NOME JOINT UTILITY SYSTEM

NOME JOINT UTILITY BOARD

RESOLUTION 22-02

**A RESOLUTION TO THE NOME COMMON COUNCIL RECOMMENDING ACCEPTANCE AND APPROVAL OF THE PROPOSED
NOME JOINT UTILITY SYSTEM FISCAL YEAR 2022 OPERATIONS AND MAINTENANCE BUDGET**

- WHEREAS, Section 15.10.030 (b) of the Nome Code of Ordinances provides that the Utility Board is charged with the responsibility of preparing and submitting to the Council annual budgets and to make recommendations thereon for the efficient and economical operations of the system; and,
- WHEREAS, Section 15.10.070 (c) of the Nome Code of Ordinances provides that the Utility Manager shall prepare the annual budget for review by the Utility Board prior to submission to the Council; and,
- WHEREAS, The Utility Board and Utility Management have carefully reviewed the operation and maintenance activities of the Utility during the current and prior fiscal years; and,
- WHEREAS, it is the intention of the Utility to operate at a level of performance and reliability satisfactory to the users of service, and provided for ongoing maintenance and reliability of the systems;

NOW, THEREFORE, BE IT RESOLVED that the Nome Joint Utility Board does hereby submit to the Nome Common Council an Operating and Maintenance Budget for the fiscal year 2022 which consists of estimated Revenues of \$15,269,140 and Operations and Maintenance Expenses of \$13,325,328, including provisions for depreciation in the amount of \$5,938,600 which results in a net cash margins of \$1,943,812. Net margin, non-cash amortizations and required overhaul, annual Bond and Debt Service Principal payments and fuel inventory, detailed separately from Operations and Maintenance Budget expenses result in a Net projected cash surplus of \$1,496,788.

SIGNED THIS _____ DAY OF _____, 2022 AT NOME, ALASKA.

Carl Emmons, Chairman
NOME JOINT UTILITY BOARD

ATTEST:

David Barron, Secretary
NOME JOINT UTILITY BOARD



NOME JOINT UTILITY SYSTEM

FISCAL YEAR 2022 OPERATIONS & MAINTENANCE BUSINESS PLAN

SUMMARY:

REVENUE

ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ELECTRIC	9,302,380	8,887,000	9,683,541	11,768,000
INTER-DEPARTMENTAL ELECTRIC	697,056	727,000	706,330	749,000
WATER/SEWER	2,461,891	2,401,290	2,480,441	2,461,290
GARBAGE	111,039	115,080	111,789	111,600
LANDFILL	33,096	33,000	33,000	33,000
	12,605,462	12,163,370	13,015,101	15,122,890
OTHER INCOME				
NON-OPERATING INCOME, ELECTRIC	256,686	84,250	69,992	89,250
NON-OPERATING INCOME, WATER/SEWER	86,045	52,000	70,704	57,000
	342,731	136,250	140,696	146,250
GRAND TOTAL REVENUE	12,948,193	12,299,620	13,155,797	15,269,140

EXPENSES

ELECTRIC				
GENERATION	7,442,757	7,450,724	7,378,798	9,488,182
DISTRIBUTION	1,498,746	1,484,638	1,379,367	1,582,213
	8,941,503	8,935,362	8,758,166	11,070,395
DEPRECIATION (TRANSPORTATION)	-	-	-	-
	8,941,503	8,935,362	8,758,166	11,070,395
WATER & SEWER				
EXPENSE	2,458,461	2,115,307	2,062,932	2,240,333
GARBAGE	57,388	64,600	55,122	59,600
DEPRECIATION (GENERAL PLANT)	(45,652)	(50,000)	(38,799)	(45,000)
GRAND TOTAL EXPENSES - LESS DEPRECIATION	11,411,701	11,065,269	10,837,421	13,325,328
NET MARGIN (DEFICIT) PRIOR TO DEPRECIATION	1,536,492	1,234,351	2,318,376	1,943,812
DEPRECIATION	5,840,213	5,898,600	5,886,286	5,938,600
TOTAL MARGIN (DEFICIT)	(4,303,721)	(4,664,249)	(3,567,910)	(3,994,788)

DEPRECIATION

ELECTRIC GENERATION	1,809,429	1,825,000	1,848,637	1,825,000
ELECTRIC DISTRIBUTION	752,214	755,000	773,532	800,000
WATER & SEWER	3,232,918	3,268,600	3,225,318	3,268,600
GENERAL PLANT	45,652	50,000	38,799	45,000
TOTAL DEPRECIATION	5,840,213	5,898,600	5,886,286	5,938,600

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ELECTRICITY					
ELECTRIC GENERATION					
OPERATING EXPENSES					
COST OF FUEL					
Diesel fuel - Snake Plant	539.000	3,987,652	3,570,000	3,794,733	5,498,000
OPERATIONS EXPENSES					
Fuel handling labor	539.001	30,502	32,000	31,851	32,000
Fuel handling - insurance and legal	539.002	587	5,000	1,283	3,000
Fuel handling - electricity	539.003	8,882	8,000	8,552	11,000
Fuel handling - other	539.004	13,521	13,000	14,032	14,000
Pollution Liability Insurance	539.006	40,501	40,500	43,248	46,739
Wind Farm Expenses	556.000	155,657	175,000	166,179	175,000
Labor - supervision	546.000	116,403	168,000	130,841	172,000
Labor - operations	546.100	808,908	850,000	742,479	810,000
Lube oil	546.300	42,807	45,000	42,294	45,000
Other	547.000	9,618	9,000	8,102	9,000
Safety supplies	547.100	4,700	3,000	233	3,000
Air permit charges	549.100	17,993	20,000	19,766	20,000
Oil spill contingency plan	559.400	-	3,000	3,353	3,000
Fuel spill cleanup and prevention	559.600	1,328	22,000	9,852	10,000
Engineering expense (SCADA, trans-batt test	559.800	35,812	25,000	12,179	100,000
Office expense & communications	549.000	25,517	30,000	31,812	30,000
Emission testing	559.900	22,373	22,000	22,165	22,000
TOTAL OPERATIONS EXPENSES		1,335,109	1,470,500	1,288,222	1,505,739
MAINTENANCE					
Generator maintenance materials	553.000	-	30,000	248	30,000
Generator maintenance #12	553.012	764		436	
Generator maintenance #15	553.015	2,672		18,742	
Generator maintenance #16	553.016	2,705		18,740	
Generator maintenance #18	553.018	-		470	
Generator maintenance #14	553.014	1,911		2,029	
Amortize deferred maintenance - #14	553.114	-	-	-	-
Amortize deferred maintenance - #16	553.116	90,794	108,192	117,278	108,182
Amortize deferred maintenance - #15	553.115	126,281	166,338	204,960	193,182
Total Generator Maintenance		225,127	304,530	362,903	331,364
Labor	557.000	-	140,000	-	140,000
Labor #12	557.012	5,078		1,668	
Labor #15	557.015	25,457		12,265	
Labor #16	557.016	16,201		16,340	
Labor #18	557.018	132		80	
Total Labor		46,868	140,000	30,353	140,000
General supplies	553.300	1,717	4,000	3,887	4,000
Vehicle expense	553.500	21,374	20,000	30,361	25,000
Training	557.200	6,079	15,000	-	15,000
Electrical labor maintenance and parts	558.000	127,241	150,000	113,442	140,000
Fuel tank maintenance and parts	558.100	16,370	20,000	32,138	25,000
Amortize deferred tank maintenance	558.150	179,710	163,390	163,498	145,661
Fuel testing	558.300	412	1,000	416	1,000
Tools and shop equipment	558.200	17,039	10,000	13,816	15,000
Building labor maintenance and other	559.000	152,957	140,000	178,563	165,000
Boiler and machinery insurance	559.110	47,828	68,062	68,062	81,675

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
Property Insurance	559.200	245,832	304,701	304,701	331,502
Total Other		816,559	896,153	908,884	948,838
TOTAL MAINTENANCE EXPENSES		1,088,554	1,340,683	1,302,140	1,420,202
STATION POWER USAGE	548.000	371,042	400,000	389,491	410,000
ALLOCATED COSTS					
General & Administrative - 40%		518,033	521,658	497,186	535,658
TOTAL OPERATIONS EXPENSE		7,300,389	7,302,841	7,271,772	9,369,599
FINANCING COSTS					
Bond interest - \$4.0M New Power Plant	554.100	56,812	56,800	45,938	37,500
Note interest - \$5.3M Water Pumphouse	554.150	39,986	35,995	35,995	35,995
Bond Refunding Loss Writeoff	554.160	5,088	5,088	5,087	5,088
Fuel loan interest	554.200	40,482	50,000	20,006	40,000
TOTAL FINANCING COSTS		142,368	147,883	107,026	118,583
DEPRECIATION	559.100	1,809,429	1,825,000	1,848,637	1,825,000
TOTAL GENERATION EXPENSES		9,252,186	9,275,724	9,227,435	11,313,182
ELECTRIC DISTRIBUTION					
OPERATIONS EXPENSES					
Metering	586.000	9,546	10,000	9,558	10,000
Engineering (3-phase meter audit)	588.000	-	5,000	-	32,500
Office expense & communication	[598.000]	13,080	16,000	15,910	16,000
Street lighting	596.000	18,962	10,000	29,878	10,000
TOTAL OPERATIONS EXPENSES		41,588	41,000	55,346	68,500
MAINTENANCE EXPENSES					
Maintenance labor	591.000	484,642	695,000	596,082	765,000
Apprentice training - labor	598.500	18,286	20,000	18,356	20,000
Turtle meters - labor	591.100	6,053	10,000	8,140	5,000
Maintenance of building	592.000	2,580	4,500	15,187	4,500
Maintenance materials	593.000	52,569	40,000	49,685	50,000
Vehicle	595.000	48,421	55,000	58,999	55,000
Supplies & Safety Supplies	597.000	2,742	5,000	1,210	5,000
Other	598.000	13,998	15,000	11,990	15,000
Property insurance	598.100	5,042	6,618	6,618	4,093
TOTAL MAINTENANCE EXPENSES		634,333	851,118	766,268	923,593
In-house electricity usage	592.200	3,364	5,000	3,461	5,000
ALLOCATED COSTS					
Consumer accounting allocation - 55%		157,816	177,650	151,586	163,900
General and admin allocation - 21%		271,967	273,870	261,023	281,220
		429,783	451,520	412,608	445,120
PAYMENT IN LIEU OF TAXES	598.200	110,000	110,000	110,000	110,000
PERS Relief Expense/GASB 68 Pension Liability	598.300	279,678	26,000	31,684	30,000
DEPRECIATION	599.100	752,214	755,000	773,532	800,000
TOTAL DISTRIBUTION EXPENSES		2,250,960	2,239,638	2,152,899	2,382,213

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ELECTRIC SYSTEM OPERATING REVENUE					
Electric revenue	440.000	5,370,904	5,330,000	5,767,055	5,800,000
Street lighting	444.000	46,693	44,000	40,244	40,000
Fuel adjustment	448.000	3,749,165	3,423,000	3,744,354	5,838,000
Late charges	450.000	10,732	15,000	14,377	15,000
Pole attachment revenue	456.300	33,045	60,000	56,700	60,000
MJC income	456.100	91,841	15,000	60,811	15,000
BASE REVENUE TOTAL		9,302,380	8,887,000	9,683,541	11,768,000
INTERDIVISIONAL REVENUE					
Electric charges	929.000	697,056	727,000	706,330	749,000
TOTAL OPERATING REVENUE		9,999,436	9,614,000	10,389,871	12,517,000
NON-OPERATING REVENUE					
Interest income	419.000	1,508	1,200	1,102	1,200
ARECA insurance income	455.000	117,636	-	-	-
Other income	456.000	65,421	25,000	4,158	25,000
Excess Space Rental		-	-	-	-
Bond Refunding Gain	456.350	33,048	33,050	33,048	33,050
PERS Relief - Electric	456.400	39,073	25,000	31,684	30,000
Vehicle rental income	456.200	-	-	-	-
TOTAL NON-OPERATING REVENUE		256,686	84,250	69,992	89,250
TOTAL REVENUE		10,256,122	9,698,250	10,459,863	12,606,250
GENERATION EXPENSES		9,252,186	9,275,724	9,227,435	11,313,182
DISTRIBUTION EXPENSES		2,250,960	2,239,638	2,152,899	2,382,213
TOTAL EXPENSES		11,503,146	11,515,362	11,380,335	13,695,395
MARGIN		(1,247,024)	(1,817,112)	(920,472)	(1,089,145)
		1,314,619	762,888	1,701,697	1,535,855

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
WATER AND SEWER					
WATER					
WATER DISTRIBUTION					
OPERATIONS					
Labor - Superintendent	600.000	3,453	-	-	-
Labor - Operations	601.000	95,144	100,000	132,499	145,000
Labor - Customer Serv Calls	604.000	5,691	3,000	3,333	3,000
Training & Certification	605.000	5,669	7,000	7,399	7,000
Safety Labor & Supplies	606.000	1,233	2,000	1,322	2,000
Office expense & communications	610.000	25,606	28,000	34,214	30,000
Supplies	611.000	2,644	3,000	3,665	3,000
Heating Oil	614.000	31,263	35,000	27,541	35,000
Building Repairs	615.000	1,522	2,500	26,323	10,000
Electricity	616.000	42,015	35,000	42,141	45,000
Engineering	613.000	4,333	15,000	2,515	15,000
Vehicle Expense	617.000	42,403	45,000	41,752	45,000
Customer Claims	619.900	12,863	2,000	-	2,000
Other Expenses	619.000	9,996	12,000	14,318	12,000
TOTAL OPERATIONS EXPENSE		283,835	289,500	337,022	354,000
MAINTENANCE					
Labor - Maintenance	622.000	36,611	45,000	13,460	45,000
Labor - Summer Maintenance	623.000	14,316	40,000	5,594	40,000
Labor - Cust Serv Calls	624.000	5,116	7,500	2,698	7,500
Supplies for Water Mains	625.000	37,927	24,000	21,296	24,000
Electricity	626.000	117,256	125,000	127,152	133,000
Equipment (heavy duty) expense	628.000	13,726	20,000	10,133	20,000
Other Expenses	629.000	5,903	25,000	25,337	25,000
TOTAL MAINTENANCE EXPENSE		230,855	286,500	205,670	294,500
TOTAL WATER DISTRIBUTION EXPENSE		514,690	576,000	542,692	648,500
WATER TREATMENT					
Labor - Operations & Maintenance	641.000	114,744	100,000	126,591	135,000
Labor - Testing	642.000	23,496	30,000	1,791	20,000
Water Testing Supplies & Laboratory	651.000	6,127	8,000	4,163	5,000
Fluoride	652.000	3,673	4,500	5,515	4,500
Electricity	656.000	16,576	22,000	12,524	16,000
Property insurance	657.000	50,460	63,451	63,450	61,389
Other Expenses	659.000	3,116	4,000	1,797	4,000
TOTAL WATER TREATMENT EXPENSE		218,192	231,951	215,831	245,889
TOTAL WATER SYSTEM		732,882	807,951	758,523	894,389
WASTEWATER					
COLLECTION O & M					
Labor - Operations & Maintenance	701.000	131,810	135,000	131,436	135,000
Labor - Cust Serv Calls	704.000	7,047	3,000	10,061	5,000
Testing Supplies & Laboratory	711.000	9,337	8,000	12,741	12,000
Electricity	716.000	146,803	140,000	131,561	140,000
Equipment (heavy duty) expense	718.000	908	3,000	130	3,000
Other Expenses	719.000	25,126	20,000	48,054	30,000
TOTAL COLLECTION EXPENSE		321,031	309,000	333,984	325,000
TREATMENT O & M					
Labor - Operations	741.000	98,080	100,000	112,962	120,000
Labor - Testing	742.000	2,076	5,000	817	2,000
Labor - Safety & Training	745.000	12,222	12,500	2,549	5,000
Property insurance	757.000	9,433	11,753	11,753	12,278
TOTAL TREATMENT EXPENSE		121,811	129,253	128,081	139,278

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
TOTAL SEWER SYSTEM EXPENSE		442,842	438,253	462,065	464,278
TOTAL WATER & SEWER EXPENSE		1,175,724	1,246,204	1,220,588	1,358,667
WATER AND SEWER SYSTEM OPERATING REVENUE					
Piped Water	461.100	1,194,686	1,200,000	1,224,095	1,225,000
Piped Water - Mandatory Subscription	461.200	1,532	1,500	1,813	1,500
Piped Water - Fire Hydrants	463.000	2,091	2,090	2,091	2,090
Self-Haul Customers & Large Fill Users	464.000	16,732	15,000	11,143	15,000
MJC Income	465.000	80,971	20,000	63,783	40,000
Sewer Revenue	470.000	1,163,250	1,160,000	1,174,512	1,175,000
Sewer Mandatory Subscription	470.200	2,629	2,200	2,915	2,200
Sewer Dumping Revenue - STP	470.400	-	500	89	500
BASE REVENUE TOTAL		2,461,891	2,401,290	2,480,441	2,461,290
NON-OPERATING REVENUE					
Other income	465.200	5,618	2,000	16,756	2,000
Asset Disposal	466.000	13,897	5,000	-	5,000
PERS Relief - Water & Sewer	465.400	66,530	45,000	53,948	50,000
Equipment Rental Income	465.300	-	-	-	-
TOTAL NON-OPERATING REVENUE		86,045	52,000	70,704	57,000
TOTAL REVENUE		2,547,936	2,453,290	2,551,145	2,518,290
DIRECT EXPENSES					
Water Distribution and Treatment		732,882	807,951	758,523	894,389
Wastewater Collection and Treatment		442,842	438,253	462,065	464,278
Total Direct Expenses		1,175,724	1,246,204	1,220,588	1,358,667
FINANCING COSTS					
Interest - RUS 200K Loan (2005)	783.001	464	-	-	-
Interest - DEC Clean Water #627261	783.011	4,616	10,895	10,895	10,900
Interest - DEC Drinking Water #627271	783.012	4,924	7,264	7,264	7,300
Interest - DEC Clean Water #627131	783.003	2,017	1,822	1,822	1,850
Interest - DEC Drinking Water #627111	783.004	3,588	3,232	3,232	3,250
Interest - DEC Clean Water #627141	783.005	15,381	15,766	15,766	15,800
Interest - DEC Drinking Water #627161	783.006	7,319	7,503	7,503	7,500
Interest - DEC Drinking Water #627171	783.007	2,949	2,600	2,600	2,600
Interest - DEC Clean Water #627181	783.008	5,440	4,842	4,842	4,850
Interest - DEC Clean Water #627211	783.009	16,478	25,165	25,165	25,200
Interest - DEC Drinking Water #627221	783.010	26,538	15,648	15,648	15,650
Total Financing Costs		89,714	94,737	94,737	94,900
ALLOCATED COSTS					
Consumer Accounting - 25%		71,735	80,750	68,903	74,500
General & Administrative - 38%		505,082	508,616	484,757	522,266
		576,816	589,366	553,659	596,766
PAYMENT IN LIEU OF TAXES	792.000	140,000	140,000	140,000	140,000
PERS Relief Expense/GASB 68 Pension Liability	792.500,60	476,207	45,000	53,948	50,000

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
DEPRECIATION					
Water & Sewer System	759.000	2,964,316	3,000,000	2,957,034	3,000,000
Icy View System	790.000	215,461	215,500	215,461	215,500
New Sewer Treatment Plant	766.000	34,925	34,900	27,833	34,900
Aeration Plant	766.100	18,216	18,200	24,990	18,200
TOTAL DEPRECIATION		3,232,918	3,268,600	3,225,318	3,268,600
TOTAL EXPENSES		5,691,379	5,383,907	5,288,250	5,508,933
MARGIN (LOSS)		(3,143,443)	(2,930,617)	(2,737,105)	(2,990,643)
		89,475	337,983	488,213	277,957

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
GARBAGE/LANDFILL					
SERVICES BILLED					
Residential Garbage	480.000	373,799	389,000	369,480	370,000
Commercial Garbage	480.100	551,522	570,000	562,096	560,000
TOTAL SERVICES BILLED		925,321	959,000	931,576	930,000
PAYMENTS TO CONTRACTOR					
Garbage Billing Contract	850.200	814,282	843,920	819,787	818,400
NET REVENUE FROM BILLING CONTRACT [12%]	[12%]	111,039	115,080	111,789	111,600
CITY LANDFILL					
Landfill Fees Billed	480.300	356,005	350,000	351,780	350,000
Landfill Fees Paid to City of Nome	880.000	(322,909)	(317,000)	(318,780)	(317,000)
Billing Revenue from City of Nome		33,096	33,000	33,000	33,000
EXPENSES					
Allocated: Consumer Accounting - 20%	899.400	57,388	64,600	55,122	59,600
MARGIN		86,747	83,480	89,667	85,000

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
ADMINISTRATIVE					
ADMINISTRATION SALARIES & PAYROLL COSTS					
Manager	920.000	222,168	230,000	220,410	238,000
Accounting labor	920.100	276,052	275,000	257,217	240,000
Finance officer, plus Assistant Manager	920.900	345,368	320,000	331,385	359,000
Administrative assistants	920.300	153,357	160,000	155,678	160,000
TOTAL ADMINISTRATION SALARIES		996,945	985,000	964,690	997,000
OFFICE EXPENSE					
Office expense	921.000	57,210	55,000	60,795	55,000
Admin office utilities	921.500	24,755	25,000	25,698	25,000
TOTAL OFFICE EXPENSE		81,965	80,000	86,494	80,000
GENERAL EXPENSES					
General expenses	920.200	2,998	2,500	693	2,500
Vehicle expenses - Manager	920.800	11,882	12,000	8,793	10,000
Administrative Travel	920.110	3,936	9,000	2,531	9,000
TOTAL MANAGER EXPENSE		18,816	23,500	12,017	21,500
OUTSIDE SERVICES					
Audit	923.100	44,601	45,000	34,000	45,000
Rate study consultant					25,000
Computer consultant	923.120	14,362	18,000	14,770	18,000
Legal	923.200	3,471	3,000	3,986	8,000
Janitor	923.300	9,180	9,180	9,180	9,180
TOTAL OUTSIDE SERVICES		71,614	75,180	61,942	105,180
OTHER EXPENSES					
Vehicle expense - Administration	926.000	5,423	8,000	3,917	8,000
Board fees and insurance	930.100	43,857	45,000	48,536	45,000
Dues and subscriptions	930.200	16,414	13,500	13,582	14,500
Advertising	930.300	2,527	3,000	2,486	3,000
Other	930.400	7,659	10,000	5,951	10,000
Board travel	930.500	-	2,000	-	2,000
Injuries and damages	925.000	1,874	1,500	-	1,500
Depreciation of general plant	932.500	45,652	50,000	38,799	45,000
Board errors/omissions insurance	932.900	2,336	2,464	2,464	2,464
Training	934.000	-	5,000	2,088	4,000
OTHER EXPENSES TOTAL		125,742	140,464	117,823	135,464
TOTAL ADMINISTRATIVE EXPENSES		1,295,082	1,304,144	1,242,966	1,339,144
ALLOCATION TO:					
Electric generation - 40%	40%	518,033	521,658	497,186	535,658
Electric distribution - 21%	21%	271,967	273,870	261,023	281,220
Water and sewer - 39%	39%	505,082	508,616	484,757	522,266
TOTAL ALLOCATIONS		1,295,082	1,304,144	1,242,966	1,339,144

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
CONSUMER ACCOUNTING					
OPERATING EXPENSES					
Consumer accounting salaries	903.100	171,199	189,000	175,067	184,000
Meter reading	902.000	30,761	50,000	28,420	30,000
Bad debt expense	904.000	20,400	12,000	12,000	12,000
Small claims fees	904.500	227	1,000	-	1,000
Computer and billing supplies	905.000	17,433	14,000	14,900	14,000
Postage	906.000	4,240	5,000	-	5,000
Computer consultant	908.000	22,282	28,000	23,129	28,000
Billing office expenses	910.000	5,914	8,000	7,047	8,000
Billing office utilities	911.000	14,482	16,000	15,046	16,000
TOTAL CONSUMER ACCOUNTING		286,938	323,000	275,610	298,000

ALLOCATION TO:

Electric distribution - 55%	55%	157,816	177,650	151,586	163,900
Water and sewer - 25%	25%	71,735	80,750	68,903	74,500
Solid waste - 15% + below	15%	43,041	48,450	41,342	44,700
Dump billing - 5% (total = 20%)	5%	14,347	16,150	13,781	14,900
TOTAL ALLOCATIONS		286,938	323,000	275,610	298,000

	ACCT	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET
APPARENT CASH FLOW					
NET MARGIN (DEFICIT) PRIOR TO DEPRECIATION		1,536,492	1,234,351	2,318,376	1,943,812
Amortization of Deferred Debits (non-cash use):					
Deferred generator maintenance - #15		126,281	166,338	204,960	193,182
Deferred generator maintenance - #16	553.111	90,794	108,192	117,278	108,182
Deferred fuel tank maintenance	558.150	179,710	163,390	163,498	145,661
		396,785	437,920	485,736	447,025
		1,933,277	1,672,271	2,804,112	2,390,837
Debt Service Requirements (Principal):					
AMBBA - New Power Plant (2005)					
AMBBA - New Power Plant Refinance		215,000	225,000	225,000	225,000
RUS Loan (2005)		76,595	-	-	-
DEC ADWF #627061 (2008) PPlt Wtr Plnt		266,043	266,043	266,043	266,043
DEC ACWF #627131 (2008)		13,013	13,013	13,013	13,013
DEC ADWF #627111 (2008)		23,750	23,750	23,750	23,750
DEC ACWF #627141 (2014-15)		63,341	64,291	64,291	64,291
DEC ADWF #627161 (2014-15)		30,142	30,594	30,594	30,594
DEC ADWF #627171 (Equip)		10,096	20,192	20,192	20,192
DEC ACWF #627181 (Equip)		37,608	37,608	37,608	37,608
DEC ACWF #627211		91,510	91,510	91,510	91,510
DEC ADWF #627221		56,903	56,903	56,903	56,903
DEC Clean Water #627261		39,087	26,058	39,087	26,058
DEC Drinking Water #627271		26,058	39,087	26,058	39,087
Principal/Capital Lease Payments		949,146	894,049	894,050	894,049
		984,131	778,222	1,910,062	1,496,788
Deferred Debits:					
Additions (use of cash)					
Tank Farm Maintenance					
Wartsila PLC Upgrade					
Generator #15 Overhaul					
Generator #16 Overhaul					
Balance provided from current operations available for capital grant participation			778,222	1,910,062	1,496,788
Projected investment in capital assets					
Tank maintenance (deferred debit)			405,000	579,950	516,200
Remove/Dispose of Old Generators Wind Turbines			20,000	-	-
Remove generator at Old Power Plant					50,000
Battery Storage Design					50,000
Vehicle replacements (4)			90,000		200,000
Fuel Tank Replacements			16,000	16,000	
Tank Farm Relocate engineering			350,000	131,430	149,475
Moonlight Springs Reservoir engineering			75,000	98,800	6,335
Electric Meter System Replaement PLC->RF			210,000	208,042	310,000
Projected investment in capital assets			1,166,000	1,034,222	1,282,010
Projected Cash Result			(387,778)	875,840	214,778