

OLVER ASSOCIATES INC.

ENVIRONMENTAL ENGINEERS

December 7, 2016

Mr. James Porter, City Manager
Calais City Building
P.O. Box 413
Calais, Maine 04619

Dear Jim:

As you requested, we have prepared a draft 2017 Water Department budget for your review. The proposed budget is attached as Table 1. The 2017 budget was based on 2016 expenditures, anticipated 2017 operational costs, principal and interest debt payments as well as expected revenue for the year. The proposed 2016 budget is proposed to be reduced from the 2016 budget at \$651,636.00, which is \$5,419.00 lower than the 2016 budget. The proposed budget includes borrowing through the Drinking Water Program's State Revolving Fund Loan (DWSRF) for water main upgrades to include the payment for the Union Street and Temperance Street water main projects. The Water Department is expected to end the 2016 operational year well below budget and with left over revenue that can be transferred towards future improvement projects.

The following is a detailed description of each budget account and the costs attributed to that account:

1) DEBT SERVICE PAYMENT ACCOUNTS (0170-0199), (0420-0441 + Proposed)

The City's operating debt (principal and interest) was at its highest in 2004 at \$268,592.32. Based on the proposed 2017 budget, the overall debt is still less by \$32,407.32. Because of securing more DWSRF loans, refinancing, and qualifying for forgiveness grants, much more of the revenue is going to principal payments versus interest payments. The proposed total debt for 2017 is \$236,185.00 which represents 36.2% of the overall budget. This includes P & I for Union Street and Temperance Street. Based on the available revenue, the City will be able to keep water rates fairly consistent for another year. However, the level of revenue has decreased, which may require a small rate increase in the next couple of years.

2) REGULATORY ASSESSMENT TAX (0408)

This account was used to pay required annual fees in 2016 which included the PUC Public Advocate, State of Maine DWP and the annual State Regulatory Assessment Tax for a total charge of \$3,818.00. These expenses are expected to be \$3,900.00 in 2017.

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3) DUES (0410)

This account is used to pay for dues and publications received from the Maine Rural Water Association and the Maine Water Utilities Association on an annual basis. The expected dues for 2017 are \$1,200.00.

4) PAYROLL CONTRACTED REGULAR WAGES (5110)

Staffing of the facility has been provided under a pass-through, contract operations arrangement. Typically, this account includes the regular (non-overtime) wages incurred for a staffing level of three full-time individuals at the facility. In 2016, this account was budgeted at \$128,000.00. We expect \$130,000.00 to be needed for 2017.

5) PAYROLL CONTRACTED OVERTIME WAGES (5115)

This account includes overtime wages for the hourly employees in the Water Department. These employees are expected to cover weekends and nights to conduct required and necessary plant testing and to check the Filtration Plant. They are also called in from time-to-time to address plant alarms, maintenance problems, customer issues and water distribution system breaks. In 2016, the Water Department is expected to utilize \$4,500.00 compared to the budget of \$5,000.00. For 2017, we are expecting similar overtime hours and are proposing to budget \$5,000.00.

6) PAYROLL ON CALL STIPEND (5120)

When the current staffing was transitioned from the City's payroll, we established a twenty-four hour call-in policy. The Water Department must be covered twenty-four hours a day, seven days per week. We compensate the staff member on-call with a stipend to be responsible for this coverage. We have been providing a \$100.00 per week call-in stipend which represents \$14.29 per day for one employee to be on-call on nights and weekends. This duty will remain combined between the Water Department and the Wastewater Department in order to continue to save on this line item. We are proposing to maintain a budget of \$2,600.00 for 2017.

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7) CITY MANAGER/FINANCE DIRECTOR – CLERICAL WAGES (6017-6019)

A portion of the City Manager, Finance Director and Billing Clerk wages are assigned to the Water Department Budget. These wages reflect PUC's allocation requirements of fifteen percent of the City Manager's wages, thirty-three percent of the City Clerk's position and twenty-five percent of the City's Finance Director's wages. The total proposed cost of the allocated portion of these wages for 2017 is \$33,651.00.

8) CONTRACTED FRINGE BENEFITS – REGULAR (6046)

These costs include all regular wage based fringe benefits for the three employees at the Calais Water Department. These benefits include: FICA contributions, unemployment insurance, Workers Compensation insurance, health/dental insurance, disability/life insurance and retirement contributions. The budget for these costs is expected to be similar to 2016. The total estimated expense is proposed to be reduced from \$75,000.00 to \$73,000.00.

9) CONTRACTED FRINGE BENEFITS – OVERTIME (6047)

The costs estimated within this account include fringe benefit expenses related to employee overtime wages. In 2016, the prorated expenditures in this account are expected to be \$725.00 compared to an expected budget of \$1,000.00. The estimated level of spending for 2016 will remain at \$1,000.00 since we don't expect significant overtime.

10) EMPLOYEE BENEFITS – CITY (6048)

In 2016, the budget included \$16,000.00 for the portion of the City employee's fringe benefit costs which is allocated based on the same percentages as the City's wages. The estimated cost for this account is also proposed at \$16,000.00 for 2016.

11) PURCHASED POWER (6151)

The largest usage of electrical power in the Water Department is incurred by the two well pumps which run based on the reservoir level and system water usage. In 2016, the expenditures in this account were initially expected to be about \$31,000.00, but at this time are expected to only reach \$18,000.00, due to well pump replacement and cleaning. We are proposing a budget of \$22,000.00 for this account in 2017 which is decreased from the 2016 budget by \$9,000.00.

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12) MATERIALS AND SUPPLY – OFFICE (6202)

This account is used to apply costs for general office operational supplies not related to customer accounts or maintenance. The expenditures in this account in 2016 are estimated to be \$2,500.00 compared to the budget of \$2,000.00. The proposed budget for this account has been increased to \$2,500.00.

13) CHEMICALS (6204)

The City utilizes a sequestering agent for the control of lead concentrations in the drinking water to reduce iron pipe corrosion issues which can cause aesthetic water quality complaints. The other process chemical purchased at the facility is sodium hypochlorite for disinfection. The proper use of sodium hypochlorite has been essential for both iron and manganese removal and distribution system disinfection and water quality improvements. Back in 2010, we also initiated the addition of a polymer at the Filtration Plant to optimize iron removal. This has been very successful in improving the percent of iron removal, so the practice will continue. The expenditures in this account in 2016 are expected to be approximately \$15,250.00 compared to the budget of \$14,000.00. We plan to increase the budget to \$16,000.00 due to increases in chemical costs.

14) MATERIALS AND SUPPLY – MAINTENANCE (6205)

This account is used to apply costs for maintenance materials for all aspects of the distribution system except for customer accounts. During 2016, the City budgeted \$18,000.00 for this account and is estimated to spend \$18,000.00 before the end of the year. We propose to maintain this budget at \$18,000.00 for 2017.

15) MATERIALS AND SUPPLY – OPERATION (6206)

This account is used for costs associated with the operation of the Filtration Plant. This account includes costs for purchasing filter media and other Filtration Plant operational supplies as well as production well maintenance supplies. This account typically has variable spending depending on maintenance needs. We propose to maintain this budget at \$5,000.00 for 2017. At the end of 2016, we expect to spend approximately \$4,000 in this account.

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16) MATERIALS AND SUPPLY - CUSTOMER ACCOUNTS (6207)

This account is used for costs related to meter replacements, repair parts and other activities associated with a customer's service. The estimated prorated expenditures in this account for 2016 are \$7,500.00. This account is proposed to be decreased to \$7,500.00.

17) MATERIALS AND SUPPLY-ADMINISTRATION (6208)

This account is used for administration supply costs. In 2016, we expect to expend \$3,700.00. The Water Department has had variable expenditures in this line over the past few years from \$432.01 to \$4,208.41. The budget is proposed to be maintained at \$2,500.00.

18) MDOT WATER REPAIRS (6209)

This account is used for costs attributed to obtaining permits along all MDOT roadways and for repairs or relocations of water infrastructure in these areas. In 2016, we expended \$200.00 out of the \$500.00 budgeted. We propose to maintain the budget at \$500.00 for 2017.

19) CONTRACT SERVICES – ENGINEER (6318)

The City has used this account to retain outside services for Water Department management oversight and for assistance with Water Department related operational improvement projects. In 2016, we expect to spend less than the budget of \$7,500.00 with approximately \$5,000.00 predicted. We are proposing to maintain the budget at \$7,500.00 for 2017. In 2017, the Water Department plans to implement Construction Standards to amend its policies and put together bids to replace the Water Department building roof. Additional emphasis also needs to be done on updating the City's Water System policies to maintain compliance with the DWP rules.

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20) CONTRACT SERVICES – ACCOUNTANT (6328)

The City uses this account to charge costs associated with the accounting, computer maintenance, and PUC reporting done each year. In addition, this account was utilized to charge services for the maintenance of the City's billing system. The expenditures in this account for 2016 are estimated to be \$12,000.00 compared to a budget of \$12,000.00. We are proposing to maintain the budget at \$12,000.00 based on the City's estimated costs for these services for 2017.

21) CONTRACT SERVICES – WATER TREATMENT (6351)

This account is used to track contract services related to the upkeep and repair of the water treatment plant, production wells and the SCADA system. This account is utilized for instrumentation and other process repairs at the City's Filtration Plant, and for well rehabilitation services. The Water Department is expected to spend around \$3,000.00 in this account in 2016 compared to the budget of \$3,000.00. We propose to increase this account to \$5,000.00 for 2017 based on expected expenses related to the water treatment system.

22) CONTRACT SERVICES – DISTRIBUTION SYSTEM REPAIRS (6358)

This account is used to charge all contracted services related to piping repairs or other distribution repairs. It is difficult to predict the actual number of leaks or other distribution repairs that the Water Department will experience from year-to-year. In 2017, the Water Department plans to continue distribution system improvements. This account is variable and used for small contract projects to improve the reliability of the distribution system. The Water Department will expend approximately \$34,000.00 for distribution system repairs in 2016. We had several expensive projects in 2016 which caused us to over expend this line. In 2017, we should be able to complete planned work within the current budget of \$25,000.00.

23) CONTRACT SERVICES – BUILDING MAINTENANCE AND REPAIRS (6400)

This account will be used in 2017 to repair the Water Department Shop Roof which is leaking. This work has been delayed from previous budgets but will be completed in 2017. We estimate that it will cost approximately \$6,000.00 to repair the roofing.

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24) RENTAL EQUIPMENT (6426)

This account is used for equipment or services that are rented such as compressor or ledge removal equipment. We plan to maintain \$500.00 from last year's budget.

25) TRANSPORTATION EXPENSE – VEHICLE MAINTENANCE (6506)

This account is used for vehicle maintenance and other transportation related expenses. In 2016, we expect to spend \$2,100.00 compared to a budget of \$5,000.00. For 2017, we are proposing to reduce the budget to \$3,000.00.

26) INSURANCE – RISK POOL (6598)

The City estimates a property and liability insurance budget to be increased to \$3,400.00 for 2017.

27) ADVERTISING – GENERAL ADMINISTRATION (6608)

This account is used to advertise information to the public related to water quality problems and for flushing activities. The 2016 budget was \$700.00. The Water Department is expected to spend \$681.52 in this account in 2016. We propose to maintain this account at \$700.00.

28) MISC. EXPENSE/STATE TESTING (6751)

This account is used to apply costs related to State-mandated testing that is done at an outside laboratory. The Water Department is expected to spend around \$3,500.00 in this account in 2016 compared to a budget of \$5,000.00. Based on projected sampling needs for 2017, we are estimating that the Water Department will need \$4,000.00 for this account which is decreased by \$1,000.00 from the 2016 budget.

29) TRAINING (6755)

We believe that all plant employees should obtain their water licenses and have made this part of their job descriptions. The State also requires annual renewal credits from training. We are suggesting that this account be decreased to \$1,000.00 for 2017 based on past usage.

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30) HEATING FUEL (6757)

We considered a budget based on the past year and the current expenses this year. The heating costs are expected to be \$3,300.00 compared to a budget of \$4,500.00 in 2016. We propose to reduce the budget to \$4,000.00 for 2017.

31) MISC. EXPENSE (6758)

In 2016, we expect to charge only \$100.00 to this account. We are proposing to maintain the budget at \$200.00 for 2017 due to the limited use of this account.

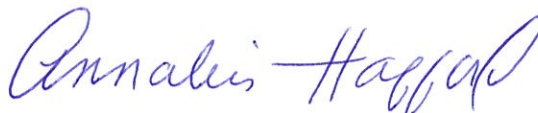
32) CONTINGENCY ALLOWANCE – (FUTURE IMPROVEMENTS)

The current year's budget should result in additional revenue beyond the total expenditures. These contingency funds should be utilized as necessary for Capital Improvements in the water system. A portion of these funds could be used to fund future projects such that the payment on the loan amount could be reduced. In 2017, we are predicting a small contingency which is currently estimated at \$2,800.00.

The proposed 2017 budget will permit the Water Department to continue to maintain its current rates while improving its operations and allowing the ongoing maintenance of infrastructure. The expected 2017 revenue is estimated to be between \$630,000.00 and approximately \$650,000.00. The 2016 budget is proposed to be decreased to \$651,636.00 which is very close to the expected Water Department revenue. This is a decrease of \$5,419.00 from the 2016 budget year. Please let us know if you have any questions regarding any of the proposed accounts or proposed budget estimates.

Very truly yours,

OLVER ASSOCIATES INC.



Annaleis Hafford P.E., Vice-President
Senior Process Engineer

AH/ml
0174/035

CC: Ms. Crystal Myers, Finance Director

TABLE 1 - CALAIS WATER DEPARTMENT - PROPOSED 2017 BUDGET

City Account #	Account Description	2012	2013	Budget 2014	Budget 2015	Budget 2016	2016 TO-Date	Prorated 2016 Budget	Proposed Budget 2017	Difference between 2016 Budget and 2017 Budget
0170	PREVIOUS BUDGET	\$689,583.00	\$681,563.06	\$649,298.00	\$649,298.00	\$657,055.00	\$16,934.19	\$16,934.19	\$17,310.00	\$386.00
0175	PRINCIPAL - REFINANCE - UNION TRUST	\$17,200.00	\$16,718.00	\$16,193.00	\$16,193.00	\$16,924.00	\$4,785.00	\$4,785.00	\$4,785.00	\$0.00
0177	PRINCIPAL - DWSRF CLEVELAND ST.	\$4,785.00	\$4,785.00	\$4,785.00	\$4,785.00	\$4,785.00	\$32,660.71	\$32,660.71	\$32,661.00	\$0.00
0179	PRINCIPAL - DWSRF RESERVOIR/FILTER BACKWASH	\$32,660.71	\$32,661.00	\$32,661.00	\$32,661.00	\$32,661.00	\$1,483.34	\$1,483.34	\$1,484.00	\$1.00
0181	PRINCIPAL - RD 91-08	\$1,483.34	\$1,483.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0183	PRINCIPAL - RD 91-10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0185	PRINCIPAL - GMAC 820-4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0187	PRINCIPAL - GMAC 820-5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0188	DWSRF - LAFF/PRICE	\$15,349.26	\$19,483.00	\$19,483.00	\$19,483.00	\$16,484.00	\$19,483.34	\$19,483.34	\$19,484.00	\$3,000.00
0190	DWSRF - MIDLAND/BROOKS/SPRINGGERMAIN	\$12,741.66	\$12,742.00	\$13,652.00	\$13,652.00	\$12,742.00	\$12,741.66	\$12,741.66	\$12,742.00	\$0.00
0192	DWSRF - CLARK/SCHOOL	\$0.00	\$0.00	\$7,015.00	\$7,015.00	\$7,227.00	\$7,156.00	\$7,156.00	\$7,227.00	\$80.00
0195	PRINCIPAL - LONG TERM DEBT - 1ST N - PF	\$3,297.50	\$3,333.00	\$3,750.00	\$3,750.00	\$3,902.00	\$3,903.65	\$3,903.65	\$3,982.00	\$80.00
0197	LONG TERM DEBT - SRF REFINANCE	\$81,832.84	\$81,833.00	\$81,833.00	\$81,833.00	\$81,833.00	\$81,832.84	\$81,832.84	\$81,833.00	\$0.00
0199	PRINCIPAL - B.H.B. & TRUST - WATER LINE	\$7,153.43	\$0.00	\$8,487.00	\$8,487.00	\$8,724.00	\$8,500.32	\$8,500.32	\$8,959.00	\$235.00
0200	PRINCIPAL - TEMPERANCE WATER - DWPSRF	\$0.00	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	\$0.00	\$0.00	\$9,100.00	-\$2,400.00
0201	PRINCIPAL - UNION STREET WATER - DWPSRF	\$0.00	\$0.00	\$0.00	\$0.00	\$23,175.00	\$0.00	\$0.00	\$21,000.00	-\$2,175.00
0408	REG ASSESSMENT TAX	\$3,524.75	\$3,085.00	\$3,056.00	\$3,056.00	\$3,000.00	\$0.00	\$0.00	\$3,818.00	\$800.00
0410	DUES	\$1,744.32	\$2,383.64	\$1,879.32	\$1,879.32	\$1,800.00	\$5,008.00	\$1,190.00	\$1,200.00	-\$900.00
0420	INTEREST - UNION TRUST	\$4,845.87	\$3,120.88	\$2,635.90	\$2,729.00	\$1,988.00	\$1,986.83	\$1,986.83	\$1,612.00	-\$386.00
0421	ADMIN - DWSRF CLEVELAND STREET	\$239.26	\$239.36	\$239.26	\$240.00	\$240.00	\$239.26	\$239.26	\$240.00	\$0.00
0425	ADMIN FEE - DWSRF FILTER BACKWASH	\$74.16	\$74.16	\$74.16	\$75.00	\$75.00	\$74.16	\$74.16	\$75.00	\$0.00
0427	INTEREST - RD 91-08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0429	INTEREST - RD 91-10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00
0431	INTEREST - GMAC 820-4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00
0433	INTEREST - GMAC 820-5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00
0435	INTEREST - 1ST NAT'L P	\$937.68	\$569.90	\$463.61	\$478.00	\$401.00	\$323.88	\$323.88	\$247.00	-\$154.00
0437	INTEREST - RD WATER SOURCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0439	INTEREST - B.H.B. & TRUST - Water Line	\$5,363.06	\$3,633.97	\$3,410.43	\$3,318.00	\$3,081.00	\$3,303.73	\$3,303.73	\$2,846.00	-\$235.00
0440	DWSRF 2009F ADMINISTRATION FEE	\$767.46	\$974.16	\$974.16	\$975.00	\$0.00	\$974.16	\$974.16	\$975.00	\$975.00
0442	DWSRF 2010 ADMINISTRATION FEE	\$0.00	\$260.71	\$2,679.29	\$0.00	\$2,300.00	\$2,299.16	\$2,299.16	\$2,228.00	-\$72.00
0444	INTEREST - CLARK/SCHOOL DWPSRF	\$0.00	\$0.00	\$0.00	\$0.00	\$2,095.00	\$0.00	\$0.00	\$2,095.00	\$0.00
	INTEREST FEE - TEMPERANCE DWPSRF	\$0.00	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
	INTEREST/FEE - UNION STREET DWPSRF	\$0.00	\$0.00	\$0.00	\$0.00	\$4,825.00	\$0.00	\$0.00	\$4,000.00	-\$825.00
0445	REGULAR WAGES	\$118,191.30	\$117,628.90	\$125,330.20	\$130,000.00	\$128,000.00	\$97,676.00	\$118,000.00	\$130,000.00	\$2,000.00
5110	OVERTIME WAGES	\$5,689.35	\$4,620.45	\$3,930.01	\$5,000.00	\$5,000.00	\$3,672.15	\$4,500.00	\$5,000.00	\$500.00
5115	PAYROLL - ON CALL STIPEND	\$3,100.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00
6017	SHARE-CLERICAL WAGES - 33%	\$7,698.24	\$8,166.64	\$8,933.46	\$10,412.69	\$9,700.00	\$8,610.52	\$9,700.00	\$11,100.00	\$1,400.00
6018	SHARE-MANAGER WAGES - 15%	\$6,571.26	\$9,291.82	\$10,357.37	\$9,300.02	\$8,600.00	\$7,690.42	\$8,600.00	\$9,301.00	\$701.00
6019	SHARE-FIN DIR WAGES - 25%	\$10,533.60	\$12,374.88	\$10,407.69	\$10,750.09	\$12,300.00	\$10,956.73	\$12,300.00	\$13,250.00	\$950.00
6046	CONTRACTED FRINGE BENEFITS REGULAR	\$66,187.13	\$65,872.19	\$70,184.91	\$65,000.00	\$75,000.00	\$54,698.56	\$67,000.00	\$73,000.00	\$2,000.00
6047	CONTRACTED FRINGE BENEFITS OVERTIME	\$1,024.09	\$831.68	\$707.42	\$1,000.00	\$1,000.00	\$661.02	\$725.00	\$1,000.00	\$0.00
6048	EMPLOYEE BENEFITS - CITY ADMINISTRATION	\$10,278.57	\$15,778.08	\$14,753.53	\$14,850.06	\$16,000.00	\$13,415.41	\$16,000.00	\$16,000.00	\$0.00
6151	PURCHASED POWER	\$28,973.45	\$28,085.26	\$30,156.59	\$32,000.00	\$31,000.00	\$14,999.76	\$18,000.00	\$22,000.00	\$9,000.00
6202	MATERIALS AND SUPPLY - OFFICE	\$15,195.65	\$17,427.22	\$12,500.75	\$2,000.00	\$2,000.00	\$2,094.41	\$2,500.00	\$2,500.00	\$500.00
6204	CHEMICALS	\$16,182.14	\$13,342.42	\$14,499.27	\$14,000.00	\$14,000.00	\$13,974.41	\$15,250.00	\$16,000.00	\$2,000.00
6205	MATERIALS AND SUPPLY - MAINTENANCE	\$15,195.65	\$13,342.42	\$15,356.36	\$18,000.00	\$18,000.00	\$16,371.29	\$18,000.00	\$18,000.00	\$0.00
6206	MATERIALS AND SUPPLY - OPERATION	\$4,720.29	\$6,418.72	\$4,701.89	\$6,500.00	\$5,000.00	\$3,625.62	\$4,000.00	\$5,000.00	\$500.00
6207	SUPPLIES/CUSTOMER ACCOUNTS	\$6,722.23	\$13,614.86	\$13,928.20	\$15,000.00	\$10,000.00	\$5,973.15	\$6,600.00	\$7,500.00	\$500.00
6208	MAT & SUP ADMIN & GEN	\$4,208.41	\$2,974.51	\$432.01	\$2,000.00	\$2,500.00	\$3,326.59	\$3,700.00	\$2,500.00	-\$2,500.00
6209	MDOT WATER REPAIRS	\$500.00	\$100.00	\$300.00	\$500.00	\$500.00	\$151.11	\$200.00	\$500.00	\$0.00
6318	CONTRACT SVC/ENGINEER	\$4,115.90	\$1,165.04	\$60.50	\$7,500.00	\$7,500.00	\$2,164.86	\$4,000.00	\$7,500.00	\$0.00
6328	CONTRACT SVC/ACCOUNTANT	\$11,456.50	\$13,092.97	\$12,025.89	\$13,000.00	\$12,000.00	\$9,500.00	\$12,000.00	\$12,000.00	\$0.00
6351	CONTRACT SVC/WATER TREATMENT	\$2,261.00	\$5,132.65	\$2,502.89	\$5,000.00	\$3,000.00	\$1,841.31	\$3,000.00	\$5,000.00	\$2,000.00
6358	CONTRACT SVC/DISTRIBUTION SYS. REPAIRS	\$16,341.94	\$15,196.74	\$18,065.56	\$25,000.00	\$25,000.00	\$30,710.37	\$34,000.00	\$25,000.00	\$0.00
6400	BUILDING MAINTENANCE & REPAIRS	\$115.14	\$0.00	\$0.00	\$15,000.00	\$6,000.00	\$7,517.28	\$7,600.00	\$6,000.00	\$0.00
6426	RENTAL EQUIPMENT	\$0.00	\$55.00	\$0.00	\$500.00	\$500.00	\$720.00	\$720.00	\$500.00	\$0.00
6506	TRANSPORTATION EXPENSE/VEHICLE MAINT.	\$5,848.40	\$4,967.28	\$7,753.26	\$5,500.00	\$5,500.00	\$2,027.00	\$2,100.00	\$3,000.00	\$2,500.00
6598	INSURANCE - RISK POOL	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,400.00	\$200.00
6608	ADVERTISING - GEN ADMINIS.	\$431.64	\$302.40	\$682.17	\$700.00	\$700.00	\$567.93	\$681.52	\$700.00	\$0.00
6751	MISC EXP/STATE TESTING	\$5,513.18	\$6,404.60	\$8,013.43	\$7,000.00	\$5,000.00	\$2,916.44	\$3,499.73	\$4,000.00	-\$1,000.00
6755	TRAINING	\$455.00	\$75.00	\$415.00	\$1,000.00	\$1,500.00	\$610.00	\$732.00	\$1,000.00	-\$500.00
6757	HEATING FUEL	\$4,231.38	\$3,178.87	\$3,539.85	\$4,500.00	\$4,500.00	\$2,645.45	\$3,300.00	\$4,000.00	-\$500.00
6758	MISC EXPENSE	\$19.43	\$116.78	\$33.53	\$200.00	\$200.00	\$0.00	\$100.00	\$200.00	\$0.00
6765	CONTINGENCY ALLOWANCE - (Improvements)	\$0.00	\$0.00	\$25,000.00	\$5,133.14	\$0.00	\$27,117.25	\$27,117.25	\$2,800.00	\$2,800.00
	YTD Total (Actual/Proposed)	\$554,879.87	\$585,125.27	\$611,875.87	\$649,298.00	\$657,055.00	\$555,125.27	\$613,415.72	\$651,636.00	\$-5,419.00