



AGENDA
CITY OF AUGUSTA
Council Work Session
Monday, June 8, 2023
6:00 P.M.

“Augusta – Where the metro’s edge meets the prairie’s serenity offering the perfect blend of opportunity and proximity for living, commerce and culture.”

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. BUSINESS

1. 2024 BUDGET WORK SESSION

Discuss enterprise and special purpose funds, utilities, and projects.

a) Staff Report

b) **Council Discussion / Direction**

D. ADJOURNMENT

2024 City Manager's Recommended Budget

*Work Session #2 – Enterprise and Special Revenue
Fund Budgets*

June 12, 2023



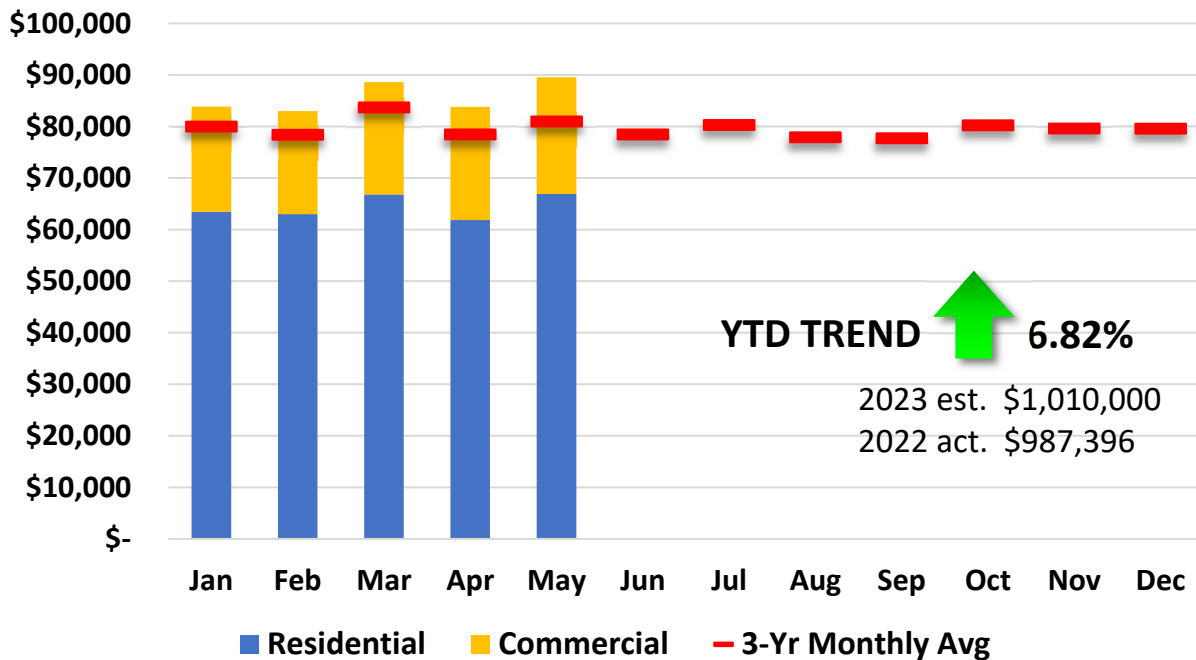
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Section I. Enterprise and Special Purpose Funds

SOLID WASTE (20, 20-45)

Solid Waste Service Fees



Fund Description: The Solid Waste fund provides the resources for trash collection and recycling services of the city. The Solid Waste Division is responsible for trash collection and curbside recycling for approximately 3,300 residential, 120 commercial, and 90 multi-residential customers. Revenues are recorded in Fund 20 and expenditures in Fund 20-45.

Revenue Source: Revenue for the Solid Waste Fund primarily comes from service fees for residential and commercial collection. Additional funding comes from roll-off dumpster rentals and the sale of recyclable materials.

Activities Funded: The Solid Waste Fund provides 100% of the resources for the enterprise, as well as the full salary for the Public Works Secretary/Clerk, and 1/3 of the mechanic’s salary. This fund also assists with operating costs for the compost and limb drop-off site to dispose of compost, grass clippings, leaves, and other yard waste, and the landfill coupon program.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3471 Roll Off Dumpster	\$7,000	Based on historical receipts. Service has been growing in demand in recent years.
3530 Sale of Scrap/Recycle	\$3,500	Based on historical receipts.
3611 Service Fees	\$13,000	Built-in 3% annual base escalator.
Total Revenue Changes	\$23,500	2.26% <u>increase</u> from 2023 Budget

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	\$32,280	Wage adjustments have not been determined for the 2024 budget. Placeholder.
4201 Telephone	\$500	Based on historical usage.
4210 Education	\$1,500	Extra training courses for superintendent.
4205 Electricity	(\$5,500)	Electrical cost for new solid waste building at electric complex less than originally projected.
4215 Vehicle Insurance	\$5,000	General inflation in insurance policies and newer (higher value) vehicles from leasing programs.
4216 Building Insurance	\$1,500	Based on updated insurance renewal costs and general inflation in insurance policies.
4218 Other Insurance	(\$1,000)	Based on historical usage.
4301 Office Supplies	\$400	Based on historical usage.
4316 Equipment Supplies	\$1,500	Based on historical usage.
4318 Diesel	\$5,000	Forecasted increase in Diesel fuel prices in 2024.
4320 Tires & Batteries	\$5,000	Based on historical usage/inflation in parts cost.
4321 Building & Grounds Sup.	\$1,000	Based on historical usage.
4401 Automotive Equipment	\$25,000	Placeholder for annual Enterprise vehicle leases.
5025 Transfer to General	(\$36,800)	Transfer eliminated for cash balance purposes
Operating Expenditures	\$47,180	(*Includes personnel costs with no increases)
Capital Expenditures*	\$25,000	(*Includes debt service for fleet vehicles)
Debt Service Expenditures	(\$36,800)	
Total Expend. Changes	\$35,380	3.14% <u>Increase</u> from 2023 Budget

SOLID WASTE BOND P & I (23)

Fund Description: This fund provides the resources to pay the debt for the Solid Waste Utility. In 2015, the City Council issued bonds to purchase new automated trash trucks, a grapple truck, recycling carts, and roll off containers to implement a fully automated curbside trash collection and recycling program. These are ten year (10) General Obligation (GO) bonds that are backed by service fees from the Solid Waste Utility and expire in 2025.

Revenue Source: Annual transfer from Solid Waste (Fund 20).

Activities Funded: Debt service.

2024 Revenue Changes: None.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
5005-5010 Debt Service	(\$2,400)	Based on annual debt service amortization schedule.
Operating Expenditures	\$0	
Debt Service Expenditures*	(\$2,400)	(*Includes debt service for new equipment.)
Total Expend. Changes	(\$2,400)	1.85% Decrease from 2023 Budget

WATER DIVISION ACCOMPLISHMENT, GOALS AND OBJECTIVES

2022 Accomplishments

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. All new security camaras installed 2. 710’ 4” Main installed under Wiley Street 3. Filter #1 rehab (All new filter media; Paint walls; Repair air lines on north side of filter bed) 4. Plant Maintenance Project (Paint the entire body of plant two tone grey; 35’X35’ concrete parking slab completed; 6 new windows installed; Handrails painted; Flower beds cleaned up and re-mulched 5. New mower purchased 6. 2022 Dodge Ram 1-Ton added to fleet 7. State Tower rehab project completed 8. New main air compressor installed | <ol style="list-style-type: none"> 9. Two new raw water valve actuators installed 10. Boring machine purchased 11. Meter Program: 553 12. Fire Hydrant Flushing Program: 240 13. Main Breaks: 49 14. Bores completed: 15 15. Valves installed: 6 16. Fire Hydrants installed: 2 17. AMI installed: 805 18. Locates Completed: 490 19. Service Line Upgrades: 14 20. New Services Set: 34 21. Total Work Orders: 745 |
|---|--|

2023 Goals

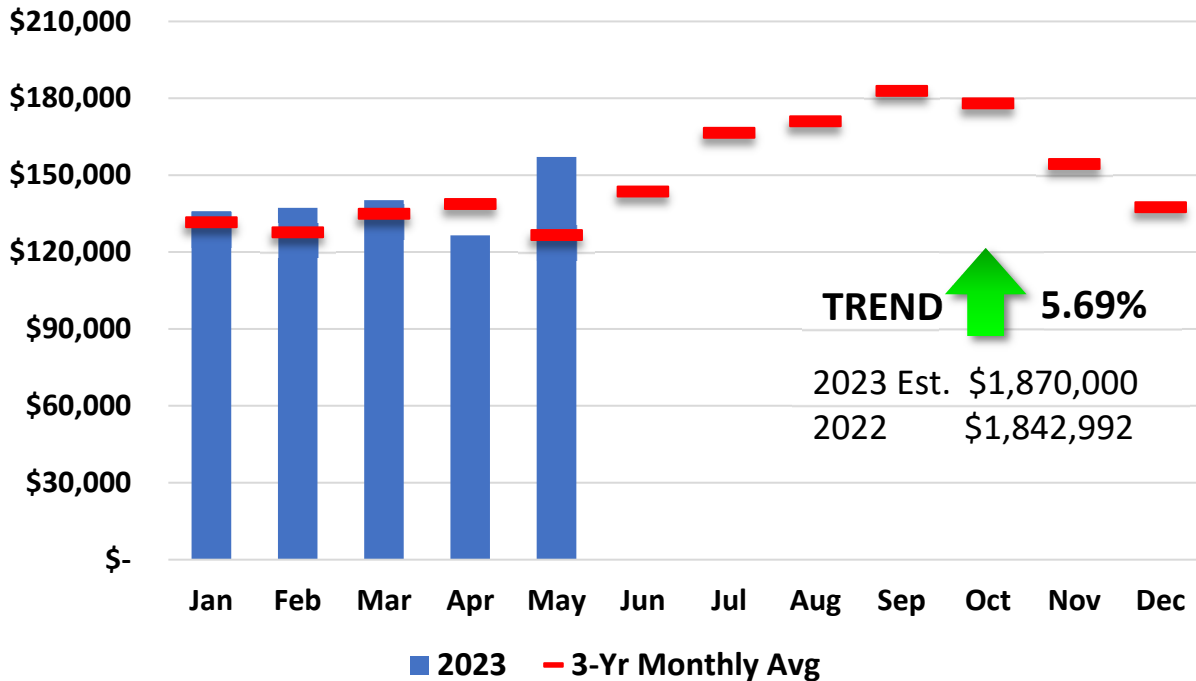
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| <ol style="list-style-type: none"> 1. Filter #2 Rehab 2. (11) K-Torq air valves installed 3. Raw water meter installed on El Dorado line 4. (6) new plant windows 5. Split unit AC installed at plant 6. New SCADA computer control system 7. New security camaras installed 8. Storage building construction 9. AMI install completed | <ol style="list-style-type: none"> 10. Andrew & Patrick KDHE exams 11. (5) new fire hydrants 12. (336) fire hydrants flushed 13. Block long main upgrade 14. Replace (10) lead service lines 15. Inspection & cleaning of 2 water towers (probably Golf tower and the million-gallon tank) 16. Johnson St. main upgrade (starting at 15th Street and working south) |
|---|--|

2024 Goals

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Filter #3 Rehab 2. Install new plant windows 3. Arnold Tower paint 4. Raw water meter installed on Augusta Raw water line 5. Storage flow line meter installation 6. Mini excavator trade out 7. Replacement of 2 low service VFD’s 8. AMI installation 9. Replace 15 2” meters in the system | <ol style="list-style-type: none"> 10. Storage building 11. Truck replacement 12. Main upgrade program 13. Replace (15) service lines (lead and copper rule) 14. Replace (5) fire hydrants 15. Complete KDHE State inspection 16. Inventory list for the new lead and copper rule complete 17. UMC5 samples taken |
|--|---|

WATER (30)

Water Service Fees



Fund Description: The Water Fund provides resources for three departmental budgets: Water Administration, Water Treatment, and Water Distribution.

Revenue Source: Resources for this fund come from the sale of water to the citizens of Augusta and two wholesale customers (RWD #6 and the City of Mulvane).

Activities Funded: The administration budget provides resources for the general support of the utility billing office and one-third of the Public Utilities Director’s salary & benefits. The treatment budget covers the expenditures related to the operation of the city’s water treatment plant, pump stations, water storage towers and tanks, and also provides resources to maintain and repair the water distribution system (including the raw water transmission lines from El Dorado, SFL, Augusta City Lake, and the potable line to Mulvane).

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3532 Equity Leases	\$85,000	Estimated auction value of existing vehicles if converted to Enterprise Equity Leases (Revenue not realized until new vehicles are actually in hand and under lease)
3611 Water Sales	\$60,000	3% annual base escalator per ordinance approved by City Council; Presumption that AMI metering will identify leaks quicker and provide more accurate metering.
Total Revenue Changes	\$145,000	6.73% <u>Increase</u> from 2023 Budget

WATER ADMINISTRATION (30-51)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	TBD	Wage adjustments have not been determined for the 2024 budget. All numbers currently shown as placeholder.
4202 Postage	\$4,000	Based on historical usage.
4218 Other Insurance	\$1,500	Based on historical usage. Overall increase in insurance premiums spread throughout budget.
4245 Printing & Advertising	(\$400)	Based on historical usage.
4265 Other Services	(\$99,000)	BNSF will not require the City to relocate Mulvane line in railroad right of way so annual allocation for project financing not required.
4301 Office Supplies	\$500	Based on historical usage.
4317 Gasoline	(\$500)	Based on historical usage. Presumption of one less meter reader driving around with completion of AMI implementation.
Operating Expenditures	(\$93,900)	
Capital Expenditures	\$0	
Debt Service Expenditures	\$0	
Total Expend. Changes	(\$93,900)	14.06% <u>Decrease</u> from 2023 Budget.

WATER TREATMENT (30-52)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	TBD	Wage adjustments haven’t been determined for the 2024 budget.
4201 Telephone	\$500	Based on historical usage.
4206 Natural Gas	\$900	Based on historical usage; increase in natural gas prices since Winter Storm Uri.
4216 Building Insurance	\$7,500	Increase in insurance premiums and addition of new maintenance building to plan.
4224 Construction	\$23,000	Increased utilization of contractors for utility cut road repairs to free up street crews for other maintenance activities.
4225 Professional Services	\$5,000	Based on historical usage; fees for consultants to maintain SCADA system.
4310 Chemicals	\$5,000	General increases in cost of treatment chemicals.
4319 Oil & Grease	\$300	Based on historical usage; general inflation.
4322 Water Repair Supplies	\$5,000	Inflation in costs of parts (e.g. brass fittings).
4404 Leased Vehicles	\$53,000	Allocation for monthly lease payments under Enterprise Equity Vehicle lease program (not expended unless vehicles are available and acquired for our use).
4405 Machinery & Equipment	\$40,000	*See CAPITAL OUTLAY NOTE Below.
4410 Meters and Accessories	\$10,000	*See CAPITAL OUTLAY NOTE Below.
4420 Structures & Improvements	(\$52,000)	*See CAPITAL OUTLAY NOTE Below.
Operating Expenditures	\$47,200	
Capital Expenditures	\$51,000	
Total Expend. Changes	\$98,200	4.93% Increase from 2023 Budget.

***CAPITAL OUTLAY NOTE MACHINERY & EQUIPMENT 4405:**

2024 Request - Rehab Filter #3 (\$35,000: 30-52-4405)

This is part of a four-year project that will replace all the media, inspect the air lines, repaint the walls and install new K-TORQ valves. The filter media is nearing the end of its 20-year life cycle. Filter number 3 will be the next one replaced.

These four filters are an integral part of the water treatment system. After the raw water has been treated and cleaned the filters are where the disinfection process begins with the addition of chlorine. There are three layers of media in each filter: Sand, Garnet, and Anthracite. Each layer helps clean the water before it leaves the water plant to be distributed throughout the system.



Mini Excavator trade in (\$35,000: 52-4405)

This is trading in the current five-year-old mini back into Bobcat for a brand-new model. Trading every five years will allow us to get the current model of mini excavator for a great price. Doing this ensures that the water department always has a great working excavator. The mini is the most used piece of equipment that the water department owns. Trading every five years keeps the maintenance cost down as we put lots of hours on this machine on a yearly basis.



***CAPITAL OUTLAY NOTE METERS & ACCESSORIES 4410:**

2024 Request - Raw Water Meter (\$45,000: 30-52-4410)

This project is adding a meter to the outside of the SPR building on the Augusta raw water line. Having an accurate meter on this line will help the water plant personnel tune in the chemicals at a better rate. Additionally, since we do not currently have a meter monitoring the intake line at the plant, this equipment will allow for better accounting of water loss on the incoming line before it reaches the plant. Council included funding in the 2023 Budget for addition of a similar meter on the incoming El Dorado raw water line for the same reasons stated above.



***CAPITAL OUTLAY NOTE STRUCTURES & IMPROVEMENTS 4420:**

2024 Request - Low Service VFDs (\$30,000: 52-4420)

This project is to replace the two existing variable frequency drives (VFDs) that control the low service pumps inside the main plant. These two VFDs are outdated, and we can no longer buy parts for them. This proposal will upgrade them to the same type of VFDs that the water department uses on all the other motors, helping improve fleet consistency and maintenance capabilities. These VFDs are used to pump water from the treatment plant into our million gallon storage tank for distribution.



2023 PROJECT UPDATE - 50' X 60" Three Bay Drive-thru Storage Building (\$225,000: 30-52-4420)

The City Council included funding in the 2023 Budget for construction of a new maintenance and storage shop for the water division. This facility sits on ground that is not platted and does not currently meet the City’s development standards for construction. As you will recall, City staff have been working with Schwab Eaton to complete an updated plat for the public works complex (which includes the land near the water plan where the maintenance facility would be constructed). The final plat is expected to be presented to the City Council in late July 2023. After approval, staff can proceed with the bidding and construction process on the new water maintenance facility.



This building will consolidate all Water Division vehicles and equipment in one location. Currently, the division stores equipment at three locations, none of which are even waterproof. All locations lack sufficient capacity to properly store, maintain, and stage vehicles, equipment, and parts, and their geographic dispersion compromises the division’s performance. Proper storage and a centralized location are important for the long-term care and maintenance of the City’s vehicles and equipment and contribute to the efficiency and effectiveness (outcomes) of the Water Division.

Staff has considered three sites for the structure and determined that locating it at the south end of the City property on the east side of Grove St. is the best long-term solution. This leaves ample room for construction of a new water plant adjacent to the 1-million gallon-water tank, as well as sufficient ingress-egress to allow for a drive-through facility.

WATER SALES TAX (31)

Fund Description: This fund was established in 2014 to track the revenues from the 1% sales tax for water system improvements and expenditures for related projects.

Revenue Source: 90% of the 1-cent sales tax for water system improvements by way of transfer from the General Fund

Activities Funded: Debt service and funding for El Dorado and Walnut River Projects and other capital projects related to improving the water supply and delivery system. Money is currently accumulating and will be spent on construction projects once Augusta locks down its new raw water contract with the City of El Dorado.

2024 Revenue Changes: None

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4402 Capital Projects	\$0	*See CAPITAL PROJECT UPDATE NOTE BELOW.
Total Revenue Changes	\$0	0% <u>increase</u> from 2023 Budget

2024 Expenditure Changes:

***CAPITAL PROJECTS 4402 UPDATE NOTE - SANTA FE LAKE SPILLWAY REHABILITATION:** During the strategic budget retreat in April 2018 and Pride & Progress work session in February 2019, Council discussed and prioritized two capital projects associated with Augusta’s water supply lakes. Staff recommended that the Council consider utilizing water sales tax revenues to pay for the projects. The first project involved rehabilitation of the ogee weir structure at Santa Fe Lake. The original structure is about 80-90 years old and is structurally unsound. In many places, the concrete has eroded completely to expose the rock structure underneath. Failure of this structure is a public safety concern, flood risk, and risk to the water supply capacity for the city.

2023 Status Update: The city engineer completed a hydraulic analysis report and submitted it to the Kansas Department of Agriculture Division of Water Resources (DWR) in March 2023 recommending that the existing ogee weir be replaced with an ogee weir that is 1.4 feet shorter, which should achieve the required 3-foot freeboard requirement on the dam. This proposal is being reviewed and, if approved, could save the city millions of dollars in reconstruction costs. The water sales tax fund includes an allocation for construction of this project in the 2024 Budget.

The 2024 budget includes the same placeholder values for the ogee weir project as well as some allocation for the El Dorado waterline project once the City relaunches engineering efforts and perhaps land acquisition.



WATER BOND P & I (33)

Fund Description: This fund provides the resources to pay the debt of the Water Fund, primarily through a transfer from the Water Administration budget.

Revenue Source: Transfer from Water Administration budget; supplemented with transfer from Water Sales Tax fund beginning in 2014.

Activities Funded: Debt service and KDHE Loan Payments. The City has two outstanding bond issues (Series 2019 and Series 2022-A) and a new KDHE revolving loan for water meters/AMI with first payment due in the 2023/24 budget years.

2024 Revenue Changes: None

2024 Expenditure Changes:

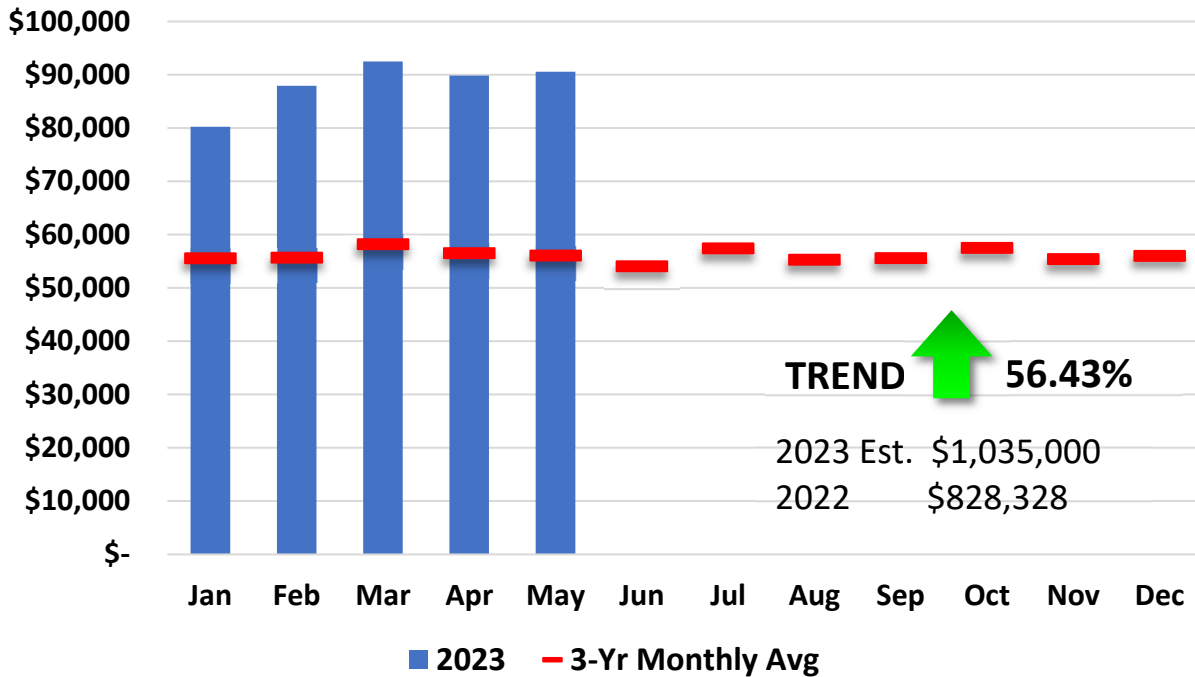
Expenditure Line Items	Change	Reason for Change
5005-5010 Debt Service	\$8,000	Payments based on amortization schedule for 2022-A bonds that refunded 2015-A bonds for water supply project debt and for Series 2019 that refunded 2010-A bonds.
Debt Service Expenditures	\$8,000	
Total Expend. Changes	\$8,000	1.37% <u>increase</u> from 2023 Budget

WASTEWATER DIVISION ACCOMPLISHMENT, GOALS AND OBJECTIVES

2022 Accomplishments	
<ol style="list-style-type: none"> 1. All staff not at Class 4 Wastewater operator continue to progress 2. Continued C-Basin root removal 3. Trained new workers on the use of the camera 4. Shane certified as NREP-REM 5. Changed out all belts on the belt press 6. Hired two excellent new staff at the WWTP 	<ol style="list-style-type: none"> 7. Replaced broken gas detection system in Headworks Building 8. Completed Wastewater Division emergency procedure manual; pending approval 9. Overhauled east aerator motor
2023 Goals	
<ol style="list-style-type: none"> 1. Concrete slab west of sludge building, approximately 25’ x 50’ 2. Everyone tests for at least one certification level 3. Ongoing training and practice on easement machine and sewer camera (quarterly) 4. Continue TV work for C-Basin 5. Continue C-Basin root removal 6. Complete installation of booster pump system 	<ol style="list-style-type: none"> 7. Complete Lakeside and Simmons lift station construction 8. Hire another operator at the WWTP to achieve 100% staffing 9. Be in compliance with the phosphorous and nitrogen levels of our new permit 10. Restore Simmons & Lakeside lift stations to residents’ satisfaction 11. Test run onboarding process
2024 Goals	
<ol style="list-style-type: none"> 1. All staff not at Class 4 Wastewater operator continue to progress 2. Continue TV work for C-Basin 3. Continue C-Basin root removal 4. Kansas lift station certified crane installation 5. Irrigation system to care for visible areas of WWTP grounds (pending reuse system overhaul) 	<ol style="list-style-type: none"> 6. 5th street lift station certified crane installation 7. Continue collection system clean and video program 8. Exchange north clarifier gear box 9. Box trailer to store the camera system 10. Continue to research funding sources for C-Basin rehab

WASTEWATER TREATMENT (50)

Wastewater Service Fees



Fund Description: The Wastewater Treatment Fund provides resources for two departmental budgets: wastewater treatment and wastewater collection.

Revenue Source: Resources for this fund come primarily from sewer fees. Other sources of revenue include sewer tap fees and payments from Sewer District #12.

Activities Funded: Fund provides resources for the day-to-day operation of the wastewater treatment plant as well as the maintenance and upkeep of the sanitary sewer collection system (sewer lines and lift stations). One third of the Director of Public Utilities salary and benefits is paid out of the Wastewater Fund.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3611 Service Fees	\$380,000	New rate structure proposed for 2024 eliminating WWTP fee and increasing sewer base.
361 Sewer District #12	\$3,000	Based on historical receipts.
Total Revenue Changes	\$383,000	37.13% increase from 2023 Budget

WASTEWATER TREATMENT (50-70)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	TBD	Wage adjustments haven’t been determined for the 2024 budget.
4206 Natural Gas	\$5,000	Based on historical usage and natural gas increases lingering from Winter Storm Uri.
4210 Education & Training	\$1,500	All employees testing for certifications; training opportunities for supervision and leadership.
4215 Vehicle Insurance	\$800	Increases for new Enterprise Fleet Vehicles coverage
4216 Building Insurance	\$6,000	Insurance premiums rising faster in recent years for building coverages (replacement value)
4220 Dues & Subscriptions	\$100	Based on historical usage.
4224 Construction	\$30,000	Funding reallocated from Fund 49 for sewer repair construction activities.
4225 Professional Services	\$22,000	Consultants used for SCADA system upkeep. Additional (\$10,000) reallocated from Fund 49.
4310 Chemicals	\$5,000	Chemical usage returning to normal levels. Higher prices for polymers (inflation).
4315 Vehicle Supply	\$300	Based on historical usage.
4321 Building & Grounds Supplies	\$500	Based on historical usage.
4324 Sewer Repair Supplies	\$10,000	Funding reallocated from Fund 49 for sewer repair construction activities.
4324 Transfer to Wastewater Reserve	\$500,000	*See TRANSFERS NOTE BELOW .
Operating Expenditures	\$81,200	
Capital Expenditures	\$0	
Debt Service Expenditures*	\$500,000	*Includes Transfers to other Funds
Total WW Exp. Changes	\$581,200	56.4% Increase from 2023 Budget.

***TRANSFERS NOTE WASTEWATER RESERVE FUND 47** – One-time transfer to Wastewater Reserve Fund 47. The new base rate structure proposed for 2024 will greatly increase revenues in operating fund 50-70, allowing for larger transfers to be made to reserve funds once fund balance targets are met. GFOA recommends a 25% minimum fund balance for enterprise funds. Sewer Operating Fund 50 will still have an estimated 35% minimum fund balance at the end of 2024 despite this large transfer. Transfer will be used to build cash balances for capital equipment and projects.

WASTEWATER RESERVE (47)

Fund Description: This fund was established to provide resources to assist with capital projects and improvements at the Wastewater Treatment Plant and in the sewer collection system.

Revenue Source: Annual transfer from Wastewater Treatment Plant Fund 49 and/or Wastewater Treatment Fund 50-70.

Activities Funded: Major capital upgrades (i.e. installation of belt filter press and bar screening) and large repairs/servicing for wastewater plant and sewer collection infrastructure (i.e. variable frequency drives, pump servicing, etc.). The WW Reserve will also pay for the replacement of wastewater vehicles and equipment.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3532 Equity Leases	\$10,000	These are the equity payments for vehicles traded in under Enterprise Equity Leases.
3545 Transfer from WW Treatment	\$500,000	Increased transfer from wastewater operating fund to begin building reserve balances for future equipment purchases and capital projects.
3545 Transfer from Wastewater Plant	\$188,193	One-time transfer from WWTP Fund 49 to zero out cash balance and eliminate Fund 49.
Total Revenue Changes	\$548,193	365.5% <u>Increase</u> from 2023 Budget

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4423 Engineering	\$25,000	New allocation for engineering projects previously accounted for in WWTP Fund 49.
4404 Leased Vehicles	\$50,000	Placeholder for potential annual Enterprise leased fleet vehicles payments.
4420 Structures & Improvements	(\$4,500)	*See CAPITAL OUTLAY NOTE BELOW .
5005-5010 Principal & Interest	\$77,900	New allocation for KDHE revolving loan payments previously accounted for in WWTP Fund 49.
Operating Expenditures	\$25,000	
Capital Expenditures	\$45,500	

Debt Service Expenditures*	\$77,900	*Includes Transfers to other Funds
Total WW Exp. Changes	\$148,400	1,236.7% <u>Increase</u> from 2023 Budget.

2023 Expenditure Changes (Budget Amendment):

***STRUCTURES & IMPROVEMENTS CAPITAL OUTLAY NOTE** – The 2023 Budget only includes \$12,000 in funding for a concrete slab construction project at the WWTP. During the 2024 Budget meetings, staff brought concerns to the City Manager’s attention regarding the sludge conveyor belt system and the North clarifier gearbox (*see detailed equipment descriptions on next page*). The conveyor belt system is broken and each subsequent use risks damaging additional parts, making repairs in the future more costly. The gearbox for the clarifier does not seem to be operating as smoothly as it used to and is due for an overhaul. Damage to any one critical or non-critical part of a clarifier can lead to a cascading failure (such a failure occurred a couple of years back on the other clarifier costing over \$300,000). Since more than sufficient funding is available, staff recommends the 2023 Budget expenditure authority be amended from \$12,000 to \$87,000 to allow for these critical pieces of equipment to be addressed expeditiously and proactively.

2024 Expenditure Change:

***STRUCTURES & IMPROVEMENTS NOTE**
 – The 2024 Budget includes \$7,500 in funding for a crane to be installed at the Kansas lift station (*located on Kansas Ave. between Dearborn and Robbins*).

The existing lift station does not have a crane, which is a critical piece of infrastructure used by employees to safely remove pumps and other heavy parts that require maintenance or replacement. The fixed crane system will improve maintenance capabilities and employee safety.

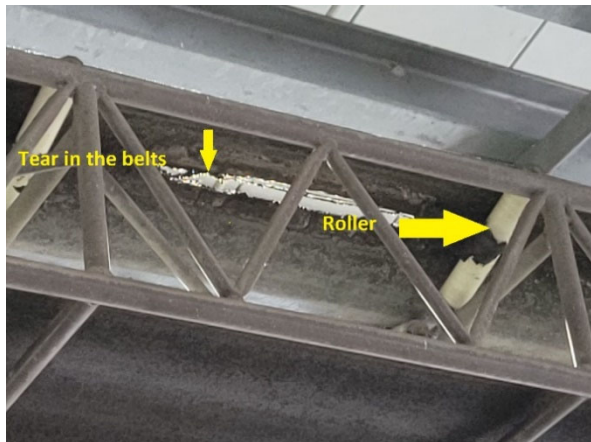


Kansas Lift Station

2023 CAPITAL EQUIPMENT BUDGET AMENDMENT - NARRATIVE

Overhaul conveyor belt system of the belt press (\$30,000: 50-70-4256)

The conveyor belt system has been repaired several times over its life. The current belts are the 3rd set; rollers have been replaced when needed; and greaseable points were greased. The belts are just worn out as are most rollers. The drive assembly has a bent shaft which causes the motor to move up/down about 1 inch which has ruined the bearing. The drive cannot be repaired because it is obsolete. We plan to replace both belts, all rollers, and the drive for the east/west conveyor. Other than needing the occasional roller, these repairs should last another 5-10 years.



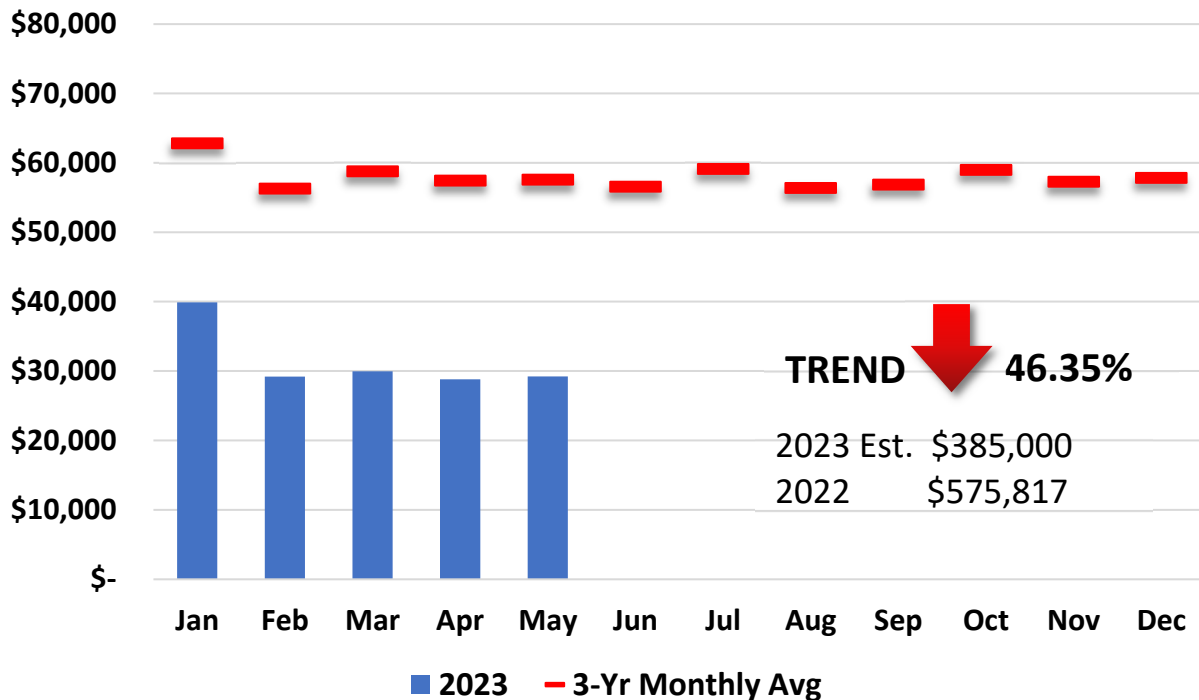
Replace Gearbox on North Clarifier (\$35,000: 50-70-4256)

The gearbox for the North Clarifier is worn out and needs replacement. This is NOT the clarifier that was destroyed in late 2019. It is the clarifier that sits slightly north and east of that clarifier. This clarifier is still operating with the original 20-year-old gearbox, but the box is getting very loud, which indicates it could fail at any time. When the South Clarifier was rebuilt, the City installed a new gear box in it to save time, money, and reduce the risk of having it out of service. The gearbox that was removed from the damaged clarifier was rebuilt and is now in storage at the plant to be used when the other gearbox fails. Staff believe it is time to proceed with installing the rebuilt gearbox in the North Clarifier. It is better to plan this activity than to have the gearbox fail and potentially cause harm like what happened with the South Clarifier in 2019. The City has a gearbox in storage and paid for. We estimated \$15,000 in 2022 for use in 2023. The actual quote in 2023 was \$35,000.



WASTEWATER TREATMENT PLANT (49)

Sewer Capital Fee



Fund Description: This fund was established primarily to provide resources to pay the debt for the KDHE revolving loan for the construction of the WWTP.

Revenue Source: Monthly sewer capital fee based on average winter water usage.

Activities Funded: By ordinance, funds can be used for the following expenditures: 1) WWTP debt; 2) costs associated with inflow and infiltration (I&I) repairs to the sanitary sewer system; 3) transfers to the WW reserve fund; and 4) equipment purchases for the sewer utility.

2024 Revenue Changes: Eliminate this Fund and standalone WWTP Fee. No new revenues beginning January 1, 2024.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4223 Engineering Fees	(\$25,000)	Line item reallocated to WW Operating Fund 50-70 based.

2024 City Manager’s Recommended Budget – Work Session #2

4224 Construction Fees	(\$30,000)	Line item reallocated to WW Operating Fund 50-70 based.
4225 Professional Services	(\$10,000)	Line item reallocated to WW Operating Fund 50-70 based.
4324 Sewer Repair Supplies	(\$10,000)	Line item reallocated to WW Operating Fund 50-70 based.
5005 Principal	(\$61,800)	Line item for KDHE Loan reallocated to Wastewater Reserve Fund 47.
5010 Interest	(\$16,200)	Line item for KDHE Loan reallocated to Wastewater Reserve Fund 47.
5025 Transfer to WW Reserve	\$38,193	Transfer remaining fund balance to Wastewater Reserve Fund 47 to zero out WWTP Fund 49.
Operating Expenditures	(\$75,000)	
Capital Expenditures	\$0	
Debt Service Expenditures*	(\$39,807)	*Includes Transfers to other Funds
Total Expend. Changes	(\$114,807)	37.89% <u>decrease</u> from 2023 Budget.

*** CITY MANAGER SPECIAL PROPOSAL – ELIMINATING WWTP FUND 49**

The 2024 Budget includes a proposal for eliminating the separate WWTP Fund 49 sewer impact fee, but doing so in a manner that is roughly budget neutral. The model on the following page outlines a conceptual plan for eliminating the WWTP fee (sewer capital fee) as a standalone fee in a budget neutral manner. There are several reasons for considering elimination of this standalone fee as outlined in this model:

- **Ratepayer Expectations.** Some ratepayers expected this fee to go away once the WWTP debt was paid off. Such "sunset" language was not included in the original ordinance in any way, but some ratepayers had this expectation, nonetheless. This plan will eliminate the separate fee from the utility bill.
- **Simplified Fund Structure.** The City uses three separate funds to track sewer expenditures: operating Fund 50, Reserve Fund 47, and WWTP Fund 49. The operating fund and WWTP fund both make annual transfers to the reserve fund. WWTP Fund 49 is only used for some capital purchases, capital projects, construction-related expenditures, and debt service on a KDHE revolving loan. There are duplicate line items for these same expenditures in the other funds.
- **Financial Flexibility.** The WWTP was established by ordinance and the use of the funds is restricted by that ordinance to "the retirement of the debt for the wastewater treatment plant, annual costs related to inflow and infiltration maintenance and repairs within the sewer collection system, sewer collection system equipment and a wastewater system capital reserve fund." Basically, the only thing the money can't be

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used for is personnel costs and maybe some commodities charges. This proposal will maximize flexibility to utilize the funding for any sewer utility needs.

# Customers	Tiers
3067	Tier 1 - 0 to 5,000 gallons
486	Tier 2 - 5,001 to 10,000 gallons
57	Tier 3 - 10,001 to 20,000 gallons
30	Tier 4 - 20,001 to 50,000 gallons
18	Tier 5 - 50,001 to 100,000 gallons
0	Tier 6 - Over 100,000 gallons

Elimination of WWTP Plant Fee Conceptual Model

3.00%	Old Base Escalator
2.23%	New Base Escalator

Monthly Customer Bills for Sewer

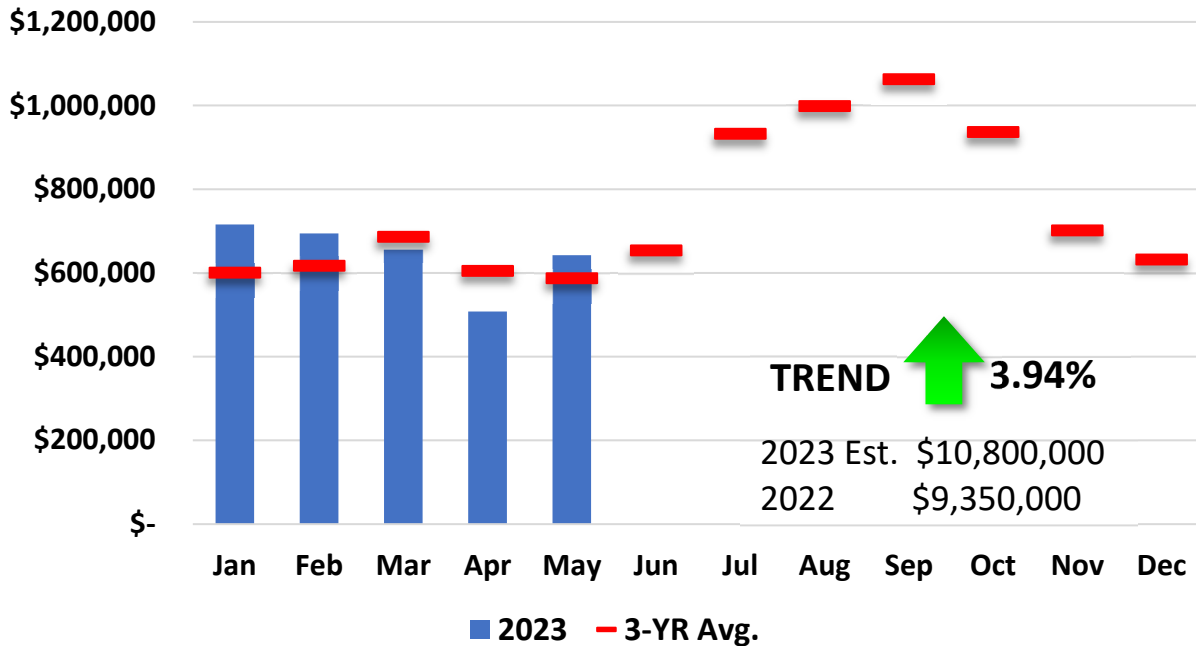
		2023	2024	2025	2026	2027	2028	2029	2030	7-YR Budget Impact
Tier 1	Old Rates	26.65	27.30	27.97	28.66	29.37	30.10	30.85	31.63	
	New Rates	26.65	27.24	27.85	28.47	29.11	29.76	30.42	31.10	
	Annual Budget Impact		(\$2,031.76)	(\$4,292.90)	(\$6,794.04)	(\$9,546.23)	(\$12,560.93)	(\$15,850.01)	(\$19,425.82)	(\$51,075.88)
Tier 2	Old Rates	36.65	37.30	37.97	38.66	39.37	40.10	40.85	41.63	
	New Rates	36.65	37.47	38.30	39.16	40.03	40.92	41.84	42.77	
	Annual Budget Impact		\$978.58	\$1,949.82	\$2,912.67	\$3,866.05	\$4,808.82	\$5,739.79	\$6,657.70	\$20,255.73
Tier 3	Old Rates	61.65	62.30	62.97	63.66	64.37	65.10	65.85	66.63	
	New Rates	61.65	63.02	64.43	65.87	67.34	68.84	70.37	71.94	
	Annual Budget Impact		\$496.10	\$999.85	\$1,511.30	\$2,030.53	\$2,557.60	\$3,092.58	\$3,635.52	\$10,687.96
Tier 4	Old Rates	86.65	87.30	87.97	88.66	89.37	90.10	90.85	91.63	
	New Rates	86.65	88.58	90.56	92.58	94.64	96.75	98.91	101.12	
	Annual Budget Impact		\$461.81	\$932.11	\$1,411.05	\$1,898.76	\$2,395.37	\$2,901.04	\$3,415.89	\$10,000.13
Tier 5	Old Rates	131.65	132.30	132.97	133.66	134.37	135.10	135.85	136.63	
	New Rates	131.65	134.59	137.59	140.66	143.79	147.00	150.28	153.63	
	Annual Budget Impact		\$493.84	\$997.61	\$1,511.51	\$2,035.71	\$2,570.43	\$3,115.85	\$3,672.19	\$10,724.95
Tier 6	Old Rates	191.65	192.30	192.97	193.66	194.37	195.10	195.85	196.63	
	New Rates	191.65	195.92	200.29	204.76	209.33	213.99	218.77	223.64	
	Annual Budget Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Total Budget Impact			\$398.56	\$586.48	\$552.48	\$284.82	(\$228.70)	(\$1,000.76)	(\$2,044.52)	\$592.88

As shown in the model, 3067 of our 3,658 (84%) of our customers will see a slight reduction in their wastewater bill while the revenue loss will be made up for by higher tier users. The annual budget impact of this proposal is roughly budget neutral over the forecasted seven-year period. This balance is achieved by adopting a tiered base rate structure incorporating the old WWTP fees and reducing the annual base escalator from its current 3% to 2.23%.

A draft sewer ordinance incorporating the recommended changes is included as an attachment.

ELECTRIC FUND (40)

Monthly Electric Service Sales (EFA Included)



Fund Description: This fund provides resources to support the Electric Utility. Expenditures in this fund along with its debt and reserve account for over 1/3 of the City’s total budget. The City purchases wholesale power from the Kansas Power Pool (KPP). The cost of wholesale power is impacted by many factors, including fuel/natural gas costs, weather, system load factors, etc.

Revenue Source: Sale of electricity to residential and commercial customers.

Activities Funded: This fund provides support for three different departmental budgets: Electric Administration 40-61, Electric Production 40-62, and Electric Distribution 40-63. The Electric Administration budget provides resources to assist with expenses related to the utility billing department, meter reading, and general administration of the City (including salaries and benefits for the Asst. City Clerk, meter readers, utility clerks, and Electric Utility Director). The Electric Production budget provides resources to operate and maintain the City’s two power plants. The Electric Distribution budget provides resources to operate and maintain the distribution system (i.e. poles, power lines, transformers, etc.).

ELECTRIC FUND (40)

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3550 Refund Expenditures	\$100,000	Based on historical receipts.
3560 Overpayment	\$25,000	Based on historical receipts.
3611 Service Fees	\$1,350,000	Based on revised rate structure adopted by City Council with rate increases taking effect May 2023.
3614 KPP Adjustment	(\$138,000)	The KPP Surcharge will go away completely in 2024 Budget after being paid back fully in summer 2023.
3715 Fuel Adjustment	(\$250,000)	EFA is largely eliminated by new structure and is only expected to generate revenue in extreme circumstances.
Total Revenue Changes	\$1,087,000	10.59% <u>Increase</u> from 2023 Budget.

ELECTRIC ADMINISTRATION (40-61)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4120 Personnel Services	TBD	Wage adjustments haven’t been determined for the 2024 budget.
4218 Other Insurance	\$5,000	Increased rates and reallocation of insurance expense between funds.
4405 Machinery & Equipment	\$1,000	Inflation in cost to replace computers; miscellaneous office equipment.
5025 Transfers	(\$286,800)	*See Transfers Note Below.
Operating Expenditures	\$5,000	
Debt Service Expenditures*	\$234,000	*Includes transfers to other funds.
Capital Outlay Expenditures	\$1,000	
Total Expend. Changes	\$240,000	12.42% <u>Increase</u> from 2023 Budget.

*** CITY MANAGER NOTE – TRANSFERS**

The total amount of 2023 transfers out of the Electric Admin budget have changed considerably from prior years as described below:

- **5025 Transfer to Electric Reserve** – Increase of \$300,000 to begin rebuilding cash balances after major reductions in past couple of years for capital projects and emergency response to Winter Storm Uri.
- **5025 Electric Bond P&I** – Decrease of \$66,000 due to favorable bids on temporary notes for the AMI electric metering system project resulting in lower than forecast annual debt payments.

***CITY MANAGER FACTOID – DEBT SERVICE:** Without transfers from the Electric Fund to other fund budgets, the City would not be able to accomplish a lot of projects and would be forced to either increase property taxes substantially or impose dramatic cuts in the services provided by the City. While we have stripped out many of these transfers in budget restructuring to improve the financial outlook of the utility, the transfers to tax supported funds are still equivalent to about **8.667 mills** of property tax, with total transfers to non-electric funds in the amount of **12.40 mills** (assuming that those transfers would have to be supported by property tax instead).

WHAT IS THE JUSTIFICATION FOR ELECTRIC TRANSFERS?: For communities that are served by private investor-owned utilities (IOUs), the private utility would generally be responsible for paying the community a franchise fee of 5-6% of their gross revenues as well as property taxes for the facility and equipment, assuming that it is located within the community's corporate boundaries; these revenues would go to the General Fund. Based on the franchise model, if Augusta's Electric Utility were a private utility, it would pay the city 6% of \$10.8 million in service fees forecasted for 2024 (\$648,000 or the equivalent of 8.64 mills) as a standard franchise fee.

Revenues generated by IOUs leave the community and are divvied up by shareholders of the private corporation. Even though the City transfers additional money beyond the baseline franchise fee that IOUs would pay (thus causing utility rates to be higher than they otherwise would be), that money is invested directly back into the community to the benefit of the public. In Augusta, water rates are lowered significantly because the Electric Utility provides electricity to the water treatment plant for free. Without the electric utility contributions to the Capital Improvement Fund, Augusta's citizens would have carried a significantly larger debt burden for projects such as the Corps Levee Project and Spillway Reconstruction.

FUND BALANCE UPDATE: During last year's work session, staff raised alarm at the dramatic decline in electric utility fund balances because of numerous world events causing the cost of commodities and electricity to spike, digging deep into our reserves. Council and staff acted quickly in response to the electric rate study conducted by the KPP Energy indicating complete erosion of the utility's fund balances in two years if rates were not adjusted. We restructured the 2023 Budget in a major way and Council approved new rate increases that took effect in

May 2023. As a result of these actions, staff estimates a final ending cash reserve balance in 2023 of \$2.86 million, which represents roughly 25.1% of annual operating expenditures. This ending balance meets the Government Finance Officer's Association (GFOA) minimum fund balance target of 25% for enterprise funds and is a far cry from the single digit percent reserves we were facing before budgetary restructuring and bolstering from the \$1 million ARPA infusion. As long as the new rate structure generates the revenue it is designed to generate, it appears that the utility is now balanced and on much more stable footing.

ELECTRIC PRODUCTION (40-62)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	TBD	Wage adjustments haven’t been determined for the 2024 budget.
4205 Electric Power	\$700,000	Forecasted increases in the cost of purchased wholesale power from KPP Energy.
4206 Natural Gas	\$7,000	Increased cost of natural gas based on historical usage and higher natural gas prices in recent years.
4210 Education & Training	\$15,000	Employee training and certification, CDL, cranes, smoke school, gas school, substation school (\$500/quarter per person etc.)
4215 Vehicle Insurance	\$4,500	Increased rates and reallocation of insurance expense between funds; higher premiums on newer vehicles under Enterprise program.
4216 Building Insurance	\$35,000	Increased rates and reallocation of insurance expense between funds; major insurance spike in 2023 premium renewal for replacement value of structures.
4217 Equipment Insurance	\$20,000	Increased rates and reallocation of insurance expense between funds; major insurance spike in 2023 premium renewal
4219 Fees & Permits	(\$500)	Based on historical usage.
4301 Office Supplies	\$500	Based on historical usage.
4305 Personnel Supplies	\$4,500	Increase cost for uniforms, boots, PPE, etc.
4318 Diesel	\$12,400	Based on historical usage and higher diesel fuel prices.
4319 Oil & Grease	(\$664)	Based on historical usage.
Operating Expenditures	(\$797,736)	
Capital Expenditures	\$0	
Total Expend. Changes	(\$797,736)	11.52% <u>Increase</u> from 2023 Budget.

ELECTRIC PRODUCTION DIVISION ACCOMPLISHMENT, GOALS AND OBJECTIVES

2022 Accomplishments

1. Fabricate new pole racks for Electric Distribution Division
2. Yard maintenance and upgrades
3. Worthington cooling tower replacement initiated
4. Drain, sandblast, paint, and refill C-3 air intake filter
5. Sandblast and paint Worthington Radiator – needs second coat of paint
6. Install fire extinguishers by fuel tanks
7. Work on painting piping and handrails
8. Develop new Electric Rate Policy to include distributed generation rates

2023 Goals

1. Fabricate new pole racks for Electric Distribution Division cont’d
2. Complete Worthington cooling tower installation
3. AMI installation
4. Drain, sandblast, paint, and refill W-1 air intake filter
5. Drain, sandblast, paint, and refill W-2 air intake filter
6. Cooper-Bessemer cooling towers replacement bids
7. Build 69kV Transmission line between Plant 2 and SW Substation
8. Augusta Industrial Park Feeder #8
9. Southwest Substation along Thunder Road
10. Electric complex parking lot/road improvements

2024 Goals

1. Finish Building the 69kV Transmission line between Plant 2 and SW Substation
2. Finish Building feeder #8 to the Industrial Park
3. Finish Building the SW Substation along Thunder Road
4. Replace C-3 cooling tower
5. Finish installing AMI meters

ELECTRIC DISTRIBUTION (40-63)

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4101-4118 Personnel Services	TBD	Wage adjustments haven’t been determined for the 2024 budget.
4201 Telephone	\$2,800	Includes data plans for field tablets for line staff.
4215 Vehicle Insurance	\$2,000	Increase in premiums for newer leased fleet vehicles; general increases in insurance premiums.
4216 Building Insurance	\$10,300	Increase in premiums for building replacement value.
4258 Com. Equip. Maint.	(\$2,500)	No historical usage of this line item.
4259 IT Services	\$300	Based on historical usage.
4323 Electric Repair Supplies	\$50,000	Major price increase in cost of poles.
Operating Expenditures	\$62,900	
Capital Expenditures	\$0	
Total Expend. Changes	\$62,900	0.62% <u>Increase</u> from 2023 Budget.

ELECTRIC DISTRIBUTION DIVISION ACCOMPLISHMENT, GOALS AND OBJECTIVES

2022 Accomplishments	
<ol style="list-style-type: none"> 1. Refinery – Rerouted primary electric line which consisted of 22 new poles and a new transformer bank to help with reliability and flood water 2. Ada East alley conversions South of 12th 3. High St. between Dearborn and Osage rebuild and convert 4. 1700 block of State St. east alley convert to 12470 voltage 5. 100 block of Fanny convert to 12470 voltage 6. 1600 block of State St. east alley rebuild 	<ol style="list-style-type: none"> 7. 400 block of Clark north alley rebuild 8. Hooper Mobile Home Park west easement rebuild 9. Bluff St. pulled primary underground 10. 1300 block of Dearborn rebuilt pole line 11. Loomis are by Garvin Park rebuild 12. New poles in the Oakridge Mobile Home Park/ Family First Living 13. Trimmed trees in rebuilt alleys, plus others scheduled for the near future
2023 Goals	
Tree trimming:	Line crew:
<ol style="list-style-type: none"> 1. The 8-block alley west of Ohio and North of 15th 2. Oakridge Mobile Home Park 3. West of Washington Lane on Kelly north side 4. Washington Ln. north to Westwood Ave. in the west alley 5. The 8-block alley east of Dearborn and north of Kelly 	<ol style="list-style-type: none"> 1. Install EV chargers 2. Electric in Veterans Memorial Park 3. AMI meter installation 4. 69kV line build to SW Substation 5. Industrial Park Feeder #8 installation 6. Transfer the under build on to the 70’ poles from Main to High and remove old poles
2024 Goals	
<ol style="list-style-type: none"> 1. Bores under the railroad (BASE Grant) 2. Build the 69kV line to SW Substation (BASE Grant) 3. Install Industrial Park Feeder #8 (BASE Grant) 4. Install AMI 5. Bore under 7th and Osage to install primary underground 	

ELECTRIC RESERVE (41)

Fund Description: This fund was established to provide resources for large capital improvements and repairs to the power plants and electric distribution system.

Revenue Source: Annual transfer from Electric Fund 40.

Activities Funded: Major capital upgrades and large repairs/servicing for the electric plant and electric system. Fund has also been used to pay for purchases of large capital equipment purchases (e.g. front end loader).

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3532 Equity Vehicle Lease	\$45,000	Estimated auction value of existing vehicles if converted to Enterprise Equity Leases (Revenue not realized until new vehicles are actually in hand and under lease)
3545 Transfer from Electric	\$300,000	Increase transfer to begin rebuilding fund balances.
Total Revenue Changes	\$345,000	345.00% <u>Increase</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
4404 Leased Vehicles	\$80,000	Allocation for monthly lease payments under Enterprise Equity Vehicle lease program (not expended unless vehicles are available and acquired for our use).
4405 Machinery & Equipment	(\$117,000)	See Capital Outlay Note Below.
Operating Expenditures	\$0	
Capital Outlay Expenditures	(\$37,000)	
Total Expend. Changes	(\$37,000)	9.30% <u>Decrease</u> from 2023 Budget.

***CAPITAL OUTLAY NOTE MACHINERY & EQUIPMENT 4405:**

2024 ELECTRIC RESERVE EQUIPMENT NARRATIVES

Cleaning of the Catalytic Converters (\$30,000, no sales tax: 40-62-4405)

Introduction:

Power Plant #2 has four generating units that comply with Reciprocating Internal Combustion Engine National Emission Standards for Hazardous Air Pollutants (R.I.C.E. NESHAP). These units require evaluating every three years, and while they have passed within the last six months, it has been recommended that the City purchase spare a catalyst for each unit and to clean the current ones.



Recommendation:

To ensure compliance with R.I.C.E. NESHAP and maintain efficient operation, it is recommended that the catalyst be cleaned next year. This process can take up to 12 weeks per unit, making it crucial to plan. While the catalysts are out, the plant should obtain quotes for replacement options. It is advised that the electric plant consider getting replacement catalyst in 2025 or 2026 to prepare for any issues that may arise with the current ones. By doing so, the electric plant can budget for replacements and ensure that they are installed before the current catalyst fails.

Testing:

Failure to maintain compliance with R.I.C.E. NESHAP regulations will result in significant fines and penalties, as well as each unit being shut down until the catalyst has been replaced and the unit retested. The next emissions test is scheduled for October of 2026, making it essential to clean and maintain the catalyst to avoid potential compliance issues.

Conclusion:

In summary, it is recommended that Electric Plant II take the necessary steps to maintain compliance with R.I.C.E. NESHAP and ensure efficient operation of its generating units. Cleaning the catalyst and looking into replacement options is crucial to avoid significant fines and penalties, as well as negative impacts on the company's finances and reputation. By planning ahead and preparing for potential issues, the electric plant can continue to operate and comply with all necessary regulations.

Ellis Miter Band Saw Model 1800 (\$6,000, including sales tax: 40-62-4405)

Introduction:

As technology continues to evolve, it is essential to upgrade old equipment with newer and more efficient models. This is especially true for fabrication shops, where tools like band saws are crucial to the production process. There is a need for a new band saw to replace Unit E-18, a Carolina Bandsaw Model HD9, and Unit E-21, an Ellis band saw Model 1600. There are many benefits that newer and larger models will provide to the electric plant maintenance shop.

The Need for a New Band Saw:

The old saws have been in use for several years, and their efficiency and accuracy have decreased over time. Additionally, their limitations in terms of the size of the material they can cut and the miter angle they can handle have hindered productivity and profitability. To address these limitations, a new band saw will need to be purchased.

The new band saw will have a larger cutting capacity and the ability to miter a 60-degree angle in both directions, a significant improvement over the old saws. It will also be able to cut six inches of square tubing, 6 7/8 inches of pipe, and a 7-inch by 2-inch flat bar at a 60-degree angle. These features will enable the Plant Maintenance shop to take on larger projects and increase productivity and profitability.

Benefits of the New Band Saw:

The new band saw will provide several benefits to the Electric Plant II shop. It will be more efficient, cutting larger pieces of material in less time, and provide greater accuracy, minimizing the need for rework. Additionally, it will be able to manage a wider range of materials, making it more versatile and cost-effective in the long run.

Conclusion:

Upgrading equipment is essential for any business, and in the case of the Electric Plant II shop, a new band saw will provide significant improvements in efficiency, accuracy, and the ability to take on larger projects. Therefore, it is recommended that the new band saw be purchased to replace Unit E-18 and Unit E-21.



Station Power Batteries for Unit M-4 (\$18,000, no sales tax: 40-62-4405)

Introduction:

Unit M-4 in Power Plant 2 has two sets of station power batteries that are crucial for start-up, shutdown, and black start operations. These batteries are failing, which puts the operation of Plant 2 at risk. This purchase would replace the failing batteries with Power Safe 12V155FS batteries, which have been proven dependable and durable. These batteries will ensure the safe and efficient operation of Unit M-4, simplify maintenance, reduce the need for spare parts, and decrease the strain on the battery chargers.

Problem Statement:

Unit M-4 is an essential component of Power Plant 2; its proper functioning is necessary for the safe and efficient operation of the entire facility. The failing batteries used for start-up, shutdown, and black start operations put the plant’s operation at risk. Running the unit off battery chargers during start-up and shutdown and switching to the batteries during a black start situation puts a strain on the batteries and the battery chargers. The current approach is not sustainable.

Proposed Solution:

Replace the failing batteries with Power Safe 12V155FS batteries. These batteries have been proven to be dependable and durable and are the same batteries used for the plant station power. Using these batteries for the station power pumps at Unit M-4 will ensure safe and efficient start-up, shutdown, and black start operations of the unit.

Benefits of the Proposed Solution:

The batteries have several benefits. First, they have a proven record of reliability and durability, ensuring the safe and efficient operation of the unit. Second, by not using the other station power batteries for unit M-4, those batteries will have a reduced load, which will improve their life span. Finally, these batteries will reduce the strain on the battery chargers and ensure their longevity.

Conclusion:

Replacement of the failing batteries for Unit M-4 is a critical issue that needs to be addressed. The proposed solution of using Power Safe 12V155FS batteries as replacements has several benefits that will ensure the safe and efficient operation of the unit. Staff recommend approval of the replacement of the failing batteries with Power Safe 12V155FS batteries.



Replace Flood Pump FP-3 (\$32,500, sales tax to be determined: 40-62-4405)

Introduction:

Flood pump unit FP-3 is an old D&D equipment rental 4" hand carry pump with a maximum flow rate of 500 gallons per minute (GPM). It is time to replace this pump with a more efficient and reliable solution. Staff propose a Multiquip MQ62TKT Industrial 6" wet priming de-watering trash pump, powered by a KOHLER KDW 1404 Tier 4 Final diesel engine. This pump is the same unit purchased for unit FP5 in 2021. The pump would be completely self-contained with intake and discharge hoses, tools, and lighting for ease of use and maintenance.

Problem Statement:

Flood pump unit FP-3 is a critical part of our flood control system but is an old hand carry pump that is inefficient with a maximum flow rate of around 500 GPM. This is insufficient for our current needs and poses a risk to the effectiveness of the flood control system. The pump is also difficult to use and maintain due to its lack of self-containment, proper tools, and lighting.

Proposed Solution:

The proposed FP-3 with a Multiquip MQ62TKT Industrial 6" wet priming de-watering trash pump, powered by a KOHLER KDW 1404 Tier 4 Final diesel engine has a proven performance record and is the same pump purchased for unit FP5 in 2021. The pump would be a completely self-contained unit, including both intake and discharge hoses with cam-lock quick couplers, a toolbox with essential tools, and lighting to make it easy to use and maintain.

Benefits of the Proposed Solution:

This pump has several benefits. First, it has a higher maximum flow rate of 1200 GPM; more in line with current needs. Second, the pump is powered by a KOHLER KDW 1404 Tier 4 Final diesel engine, which will ensure the pump operates reliably and with minimal fuel consumption. Finally, setting up the pump as a self-contained unit with the necessary tools and lighting will make it easy to use and maintain, reducing downtime and increasing efficiency.



Conclusion:

Replacement of unit FP-3 is necessary to ensure the effectiveness and reliability of the flood control system. The proposed solution has a proven performance record and will provide the necessary flow rate to operate the City’s flood control system

effectively. Additionally, setting up the pump as a completely self-contained unit with the necessary tools and lighting will make it easy to use and maintain, reducing downtime and increasing efficiency. ***Once a stormwater utility is formally established with incoming revenue, the electric utility should be reimbursed for this equipment.***

Substation Maintenance Program Setup (\$10,000, including sales tax: 40-62-4405)

Introduction:

KMEA Mid-States has recently implemented a Switch-Yard Maintenance Program that has proven to be extremely effective in ensuring the proper functioning of substation equipment. The program involves a comprehensive inspection of all the equipment by experienced and qualified technicians, who then prepare a detailed report outlining the condition of each component and recommending a maintenance schedule and cost estimate.

Benefits of the Program:

The equipment maintenance program has proven to be an effective way to minimize downtime and reduce maintenance costs associated with substation equipment. By identifying potential issues before they become major problems, the program has helped to ensure that the equipment is kept in good working condition, minimizing unexpected failures.

The program has also helped to reduce the overall maintenance costs associated with the substation equipment. By performing regular maintenance activities, the equipment is kept in good working condition and can operate at peak efficiency, which helps to reduce energy consumption and improve system reliability.

Conclusion:

The Switch-Yard Maintenance Program implemented by KMEA Mid-States has been a valuable addition to their substation maintenance strategy. The program has helped to ensure that the equipment is properly maintained, and any issues are addressed in a timely manner, resulting in improved equipment reliability, reduced downtime, and overall cost savings. The program's success is attributed to the comprehensive inspection performed by experienced and qualified technicians, which has enabled the early identification of potential issues before they become major problems.



Sprinkler System – Front Yard at Plant 2 (\$9,500, including sales tax: 40-62-4405)

Introduction:

A well-maintained yard and greenery around electric Plant 2 not only provides a pleasant sight but represents the City well and provides a pleasant work environment for employees. Without proper access to water, it becomes difficult to maintain the grass and plants in the yard. There is an issue with limited access to water for the yard between the street and the fence, in front of the plant and the north and east side of the switchyard.

Problem:

The Plant 2 yard is an important aspect of the facility’s appearance. Staff face difficulty in maintaining it due to the lack of access to water. Currently, there are no faucets on the outside of the line division building, and to water the yard in front of the line division, we must string a hose across the drives. This requires a lot of garden hose to reach both sides of the front yard and also causes inconvenience to other employees who may need a hose for other purposes.

Solution:

Installation of an underground irrigation system, which would provide a more permanent solution to the problem. Staff would begin with the area closest to the plant and expand the system in phases, ensuring consistent watering of the yard. This would ensure the areas seen from the street by the public would receive consistent watering, promoting healthy growth and a better appearance of the facilities.

Conclusion:

In conclusion, limited access to water for the yard between the street and the fence, in front of the plant, and the north and east side of the switchyard is a problem that needs to be resolved. Implementing an underground irrigation system or installing faucets on the outside of the line division building will ensure the proper maintenance of the plant's landscaping. This would enhance the visual appeal of the Electric Division grounds and provide a better working environment for our employees.



Replace Rock in Switch Yards (\$60,000, includes sales tax: 40-62-4405)

Introduction:

Maintaining switchyards is a crucial aspect of ensuring the safety and reliability of the power grid. As electric production crews add or replace breakers, rocks and dirt can become mixed, and wind can blow dirt and dust into the switchyards. Additionally, mowing and weed eating around switchyards can cause grass and weeds to accumulate, leading to maintenance needs.

Importance of Switchyard Maintenance:

Switchyards are critical components of power plants that allow electricity to flow from generators to substations and eventually to the grid. A well-maintained switchyard is essential for ensuring the safe and reliable operation of the power grid. Keeping switchyards clean and free of vegetation is crucial to avoid hazards. The accumulation of dust and dirt in the switchyard can cause a short circuit, leading to system downtime, equipment damage, and potential injury to personnel. Overgrown vegetation can also cause a disruption to the line of sight of operators and maintenance personnel, making it difficult to identify and resolve problems quickly.

Recommendations for Switchyard Maintenance:

To maintain switchyards, it is recommended to dig down to a depth of six inches and remove all rocks, dirt, and vegetation. The ground should then be sterilized and weed block should be placed to prevent further vegetation growth. Finally, the rocks should be replaced with six inches of ¾” white limestone. This approach will provide a clean and stable surface for switchyards and ensure their long-term operation.

Conclusion:

Switchyards are essential components of power plants that require maintenance to ensure the safe and reliable operation of the power grid. Accumulation of dust and dirt, as well as overgrown vegetation, can cause system downtime, equipment damage, and potential injury to personnel. To prevent hazards, it is recommended to dig down to six inches, sterilize the ground, and replace rocks with six inches of ¾” white limestone to maintain a clean and stable surface for our switchyard.



Bead Blast Cabinet (\$15,000, including sales tax: 40-62-4405)

Introduction:

Unit E-26, a 1993 Max blast dry blast cabinet with a shop vac filtration system, has been in use for several years and is nearing the end of its operational life. The small size and poor sealing of the cabinet are causing excessive dust production, making it necessary to replace this equipment.

Recommendation:

Replace Unit E-26 with a larger bead blast cabinet with a more efficient and effective filtration system. The new cabinet must accommodate larger workpieces and prevent dust leakage. To achieve this, the cabinet will be equipped with a high-quality filtration system capable of handling the required air flow. The filtration system must be able to remove dust particles effectively to prevent them from entering the workshop environment. This necessitates connecting the cabinet to an external exhaust system, such as a HEPA filter or dust collector, which removes the dust from the air and eliminates any health and safety hazards associated with dust inhalation.

The new bead blast cabinet should also be designed to handle various types of media, including glass beads, steel shot, aluminum oxide, and other abrasive materials. This will enable the cabinet to handle a wider range of applications and make it more versatile and cost-effective in the long run. The cabinet's construction material should be durable, corrosion-resistant, and have a long lifespan. The cabinet must be of high-quality steel construction, as this will provide maximum protection against wear and tear and corrosion. It should also be designed with user-friendliness in mind, including easy-to-use controls, good lighting, and ergonomic layout.

Conclusion:

It is time to replace Unit E-26, a Max blast dry blast cabinet, with a more efficient, effective, and versatile bead blast cabinet. The new equipment should have a larger capacity, a better filtration system, and be designed to handle a wide range of abrasive materials. It should also be durable, corrosion-resistant, and designed with user-friendliness in mind. Investing in this new equipment will create a safer, cleaner, and more productive working environment in the workshop.



ELECTRIC PLANT EXPANSION BOND P & I (45, 45-4380)

Fund Description: This debt fund was established to make payments on the bonds that were issued for the purchase of the new FM Mann Engine and the expansion of Power Plant #2. The original bonds were refinanced in 2010. This debt expired in 2021. The fund is now being utilized for outstanding temporary notes for the 2022-B Series for AMI meters.

Revenue Source: Annual transfer from Electric Fund 40.

Activities Funded: Debt service payments.

2024 Revenue Changes:

Revenue Line Items	Change	Reason for Change
3545 Transfer from Electric	(\$66,000)	Less funding required to pay debt service payments for Series 2022-B bonds for purchase of electric AMI meters due to favorable bids.
Total Revenue Changes	(\$66,000)	29.86% <u>Decrease</u> from 2023 Budget.

2024 Expenditure Changes:

Expenditure Line Items	Change	Reason for Change
5005-5010 Debt Service	(\$49,700)	Debt service payments for Series 2022-B bonds.
Debt Service Expenditures	(\$49,700)	
Total Expend. Changes	(\$49,700)	22.49% <u>Decrease</u> from 2023 Budget.

Section II. Attachments

The following attachments are provided in this packet for supplemental information and reference purposes:

1. Budget Worksheets (Fund 20, 20-45, 23, 25, 30, 30-51, 30-52, 31, 33, 40, 40-61, 40-62, 40-63, 41, 45, 47, 49, 50, and 50-70)
2. Draft Sewer/WWTP Ordinance – Revised Rate Structure

Solid Waste 20		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3312	County Sales Tax	-	-	-	-	-	-
3313	City Sales Tax	20	26	19	-	20	-
3314	Sales Tax	60	81	59	100	80	100
3471	Roll Off Dumpster	18,116	20,652	31,048	18,000	35,000	25,000
3475	Commercial Dumpster	224,544	249,139	242,239	255,000	250,000	255,000
3476	Bag Sales	944	1,261	922	1,000	1,000	1,000
3478	Compost Permits	633	716	891	500	600	500
3530	Sale of Scrap/Recyclables	4,849	7,539	15,895	1,000	6,000	4,500
3532	Equity Leases	-	-	-	-	-	5,000
3550	Refund of Expenditures	988	15,748	1,184	1,000	1,000	1,000
3611	Service Fees	685,778	718,193	745,157	765,000	760,000	778,000
	Sub-Total	935,932	1,013,356	1,037,413	1,041,600	1,053,700	1,070,100
3001	Revenue Forward	644,246	733,196	965,483	948,254	986,887	954,747
	Resources Available	1,580,178	1,746,552	2,002,896	1,989,854	2,040,587	2,024,847
	Fund 20-45 Expenditures	846,982	790,537	1,022,823	1,126,470	1,085,840	1,161,850
	Balance Remaining	733,196	956,015	980,073	863,384	954,747	862,997
	Auditor's Adjustment (+ / -)	-	9,468	6,814	-	-	-
	Operating Funds Balance Remaining	733,196	965,484	986,887	863,384	954,747	862,997
	Debt Service Fund Balance Remaining	7,347	8,147	11,247	11,547	11,647	14,447
	Solid Waste Utility Balance Remaining	740,543	973,631	998,134	874,931	966,394	877,444

Expenditures 20-45		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	261,222	212,339	301,978	346,200	370,600	370,600
4102	Overtime	12,406	4,592	4,504	7,500	12,000	12,000
4105	Longevity	1,816	1,299	2,295	2,000	2,500	2,500
4110	FICA	20,586	15,381	23,051	26,900	28,000	28,000
4112	KPERS	25,865	19,029	29,090	33,120	36,000	36,000
4114	Workers Compensation	19,344	13,165	4,733	17,750	8,000	8,000
4115	Wellness	170	140	158	3,000	250	250
4116	Unemployment Tax	219	288	1,546	1,400	900	900
4118	Health Insurance	62,030	55,083	94,505	114,500	126,400	126,400
	Sub-Total	403,658	321,316	461,859	552,370	584,650	584,650
Contractual Services							
4201	Telephone	1,188	1,327	2,024	2,000	2,200	2,500
4205	Electricity	-	-	-	10,000	4,200	4,500
4208	Landfill	160,879	170,070	167,463	180,000	172,000	180,000
4209	Recycling	-	-	-	-	-	-
4210	Education	-	65	484	1,000	4,100	2,500
4215	Vehicle Insurance	15,900	17,080	24,334	20,000	22,000	25,000
4216	Building Insurance	2,016	1,480	6,184	3,500	4,500	5,000
4218	Other Insurance	4,865	3,634	2,867	5,000	2,000	4,000
4220	Dues & Subscriptions	-	-	-	500	250	500
4225	Professional Services	1,762	1,314	3,082	1,000	1,000	1,000
4245	Printing & Advertising	2,375	1,060	1,142	1,500	1,000	1,500
4255	Vehicle Maintenance	25,466	24,021	7,645	40,000	35,000	40,000
4257	Office Equipment Maintenance	22	-	-	100	-	100
4258	Communication Maintenance	-	-	-	500	-	500
4259	IT Services/ Comp. Progr.	4,978	5,776	5,969	6,000	6,500	6,000
4265	Other Services	1,274	1,343	1,129	5,500	5,000	5,500
4269	Sales Tax	62	108	91	200	200	200
	Sub-Total	220,787	227,279	222,414	276,800	259,950	278,800
Commodities							
4301	Office Supplies	615	885	708	500	700	900
4305	Personnel Supplies - Uniforms	5,026	1,689	2,841	4,000	4,000	4,000
4315	Vehicle Supplies	2,984	1,734	14,688	10,000	5,000	10,000
4316	Equipment Supplies	1,397	3,257	3,977	2,000	3,000	3,500
4317	Fuel	976	914	3,779	4,500	4,500	4,500
4318	Diesel	29,192	32,932	58,724	55,000	45,000	60,000
4319	Oil	3,082	2,036	4,444	-	1,040	-
4320	Tires & Batteries	9,158	2,952	20,126	10,000	10,000	15,000
4321	Building & Grounds Supplies	9,268	10,840	5,427	4,000	4,000	5,000
4330	Tools	489	2,163	371	5,000	2,000	5,000
4331	Dumpster Buy Back	-	-	-	-	-	-
4335	Other Commodities	799	4,924	6	500	-	500
	Sub-Total	62,987	64,325	115,092	95,500	79,240	108,400
Capital Outlay							
4401	Automotive Equipment	-	-	41,682	-	-	-
4404	Leased Vehicles	-	-	-	-	-	25,000
4405	Machinery & Equipment	13,783	10,817	-	5,000	2,000	5,000
4407	Dumpsters	18,768	-	14,975	30,000	30,000	30,000
	Sub-Total	32,551	10,817	56,657	35,000	32,000	60,000
Debt Service							
5025	Transfer to General	-	36,800	36,800	36,800	-	-
5025	Transfer to Sanitation P & I	127,000	130,000	130,000	130,000	130,000	130,000
	Sub-Total	127,000	166,800	166,800	166,800	130,000	130,000
Fund 20-45 Expenditures		846,982	790,537	1,022,823	1,126,470	1,085,840	1,161,850
Solid Waste Utility Expenditures		973,382	919,737	1,152,422	1,256,070	1,215,440	1,289,050
% of Solid Waste Utility Expenditures		87.01%	85.95%	88.75%	89.68%	89.34%	90.13%

Solid Waste Bond P & I 23		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3545	Transfer from Solid Waste	127,000	130,000	130,000	130,000	130,000	130,000
	Sub-Total	127,000	130,000	130,000	130,000	130,000	130,000
3001	Revenue Forward	6,747	7,347	8,147	11,147	11,247	11,647
Resources Available		133,747	137,347	138,147	141,147	141,247	141,647
Fund 23-50 Expenditures		126,400	129,200	126,900	129,600	129,600	127,200
Balance Remaining		7,347	8,147	11,247	11,547	11,647	14,447
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		7,347	8,147	11,247	11,547	11,647	14,447

Solid Waste Bond P & I 23-50		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Debt Service							
5005	Principal	110,000	115,000	115,000	120,000	120,000	120,000
5010	Interest	16,400	14,200	11,900	9,600	9,600	7,200
	Sub-Total	126,400	129,200	126,900	129,600	129,600	127,200
Fund 23 Expenditures		126,400	129,200	126,900	129,600	129,600	127,200
Solid Waste Utility Expenditures		973,382	919,737	1,152,422	1,256,070	1,215,440	1,289,050
% of Utility Expenditures		12.99%	14.05%	11.01%	10.32%	10.66%	9.87%

Water 30		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3510	Interest	-	-	-	-	-	-
3512	Dividends	10,000	10,000	10,000	-	-	-
3525	Insurance Recovery	-	25,965	-	-	-	-
3530	Sale of Scrap	5,655	-	-	-	-	-
3549	Insufficient Check Charge	1,373	1,733	3,154	1,500	-	85,000
3550	Refunds of Expenditures	-	27	1,635	250	1,500	1,500
3532	Equity Leases	-	-	-	-	250	250
3563	Water Protection	7,020	7,168	7,820	7,000	7,000	7,000
3564	Bad Debt Collection	(114)	50	79	100	50	100
3593	Lease Agreement	-	2,400	-	2,400	-	2,400
3610	Utility Connections	11,043	10,680	9,427	10,000	9,000	10,000
3611	Water Sales	1,755,372	1,781,441	1,842,992	1,830,000	1,870,000	1,890,000
3613	Bulk Water Sales	254	117	210	200	150	200
3713	Reconnect	-	-	-	-	-	-
3714	Installation Fees	12,882	6,465	10,825	6,000	6,000	6,000
3715	RWD #6 Sales	9,133	11,104	18,700	13,000	16,500	13,000
3716	Mulvane Water Sales	279,411	302,450	354,711	285,000	300,000	285,000
3717	Wholesale Water Sales	-	-	-	-	-	-
3719	Body Dryer	-	-	-	-	-	-
	Sub-Total	2,092,030	2,159,600	2,259,553	2,155,450	2,210,450	2,300,450
3001	Revenue Forward	356,758	499,110	916,871	810,897	877,083	848,013
	Resources Available	2,448,788	2,658,710	3,176,424	2,966,347	3,087,533	3,148,463
	Fund 30-51, 30-52, 30-53 Expenditures	1,949,677	1,805,372	2,297,268	2,658,070	2,239,520	2,662,370
	Balance Remaining	499,110	853,338	879,156	308,277	848,013	486,093
	Auditor's Adjustment (+ / -)	-	63,533	(2,074)	-	-	-
	Final Balance Remaining	499,110	916,870	877,083	308,277	848,013	486,093

Administration 30-51		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	32,144	87,473	62,398	68,200	68,200	68,200
4102	Overtime	378	315	1,236	250	250	250
4105	Longevity	-	-	-	200	200	200
4110	FICA	2,367	6,148	4,783	5,225	5,225	5,225
4112	KPERS	3,140	18,840	6,562	12,800	12,800	12,800
4114	Workers Compensation	64	72	49	100	100	100
4115	Wellness	23	23	23	400	400	400
4116	Unemployment Tax	23	107	278	270	270	270
4118	Health Insurance	11,886	12,435	20,314	25,000	25,000	25,000
	Sub-Total	50,027	125,413	95,643	112,445	112,445	112,445
Contractual Services							
4201	Telephone	2,138	2,324	2,364	3,000	2,500	3,000
4202	Postage	5,250	7,776	22,664	6,000	6,000	10,000
4210	Education	-	-	484	200	200	200
4218	Other Insurance	856	941	6,921	10,000	10,500	11,500
4220	Dues & Subscriptions	1,735	1,755	2,030	3,000	2,200	3,000
4225	Professional Services	16,521	15,815	6,605	20,000	25,000	20,000
4226	Audit Services	1,725	1,720	1,967	3,000	2,300	3,000
4245	Printing & Advertising	591	583	195	1,000	600	600
4253	Water Protection & Use Fees	14,961	12,509	12,843	15,000	13,000	15,000
4256	Equipment Maintenance	-	-	-	500	-	500
4257	Office Equipment Maintenance	-	-	-	500	500	500
4259	IT Services/Comp. Programming	6,990	10,218	9,010	12,000	11,000	12,000
4265	Other Services	27,387	28,830	29,816	131,000	31,000	32,000
	Sub-Total	78,154	82,472	94,899	205,200	104,800	111,300
Commodities							
4301	Office Supplies	1,628	1,524	2,241	2,000	2,500	2,500
4305	Personnel Supplies	-	50	47	150	150	150
4317	Gasoline	983	1,767	2,083	2,500	2,000	2,000
4330	Tools	280	538	-	500	200	500
4335	Other Commodities	149	-	42	500	150	500
	Sub-Total	3,039	3,879	4,412	5,650	5,000	5,650
Capital Outlay							
4402	Capital Projects - Carry Forward	2,500	31,597	11,733	30,000	10,000	30,000
4405	Machinery & Equipment	-	-	-	5,000	5,000	5,000
4420	Structures & Improvements	-	-	-	-	-	-
	Sub-Total	2,500	31,597	11,733	35,000	15,000	35,000
Debt Service							
5005	KDHE Loan Principal	-	-	-	65,400	-	65,400
5010	KDHE Loan Interest	-	-	-	4,200	-	4,200
5020	Transfer to Water Bond P & I	235,000	235,000	270,000	240,000	240,000	240,000
	Sub-Total	235,000	235,000	270,000	309,600	240,000	309,600
Administration 30-51 Expenditures		368,720	478,360	476,687	667,895	477,245	573,995
Water Operating Funds Expenditures		1,949,677	1,805,372	2,297,268	2,658,070	2,239,520	2,662,370
% of Operating Funds Expenditures		18.91%	26.49%	20.75%	25.13%	21.31%	21.56%
Water Utility Expenditures		2,534,909	2,388,228	2,893,806	3,241,070	2,822,520	3,253,370
% of Water Utility Expenditures		14.55%	20.03%	16.47%	20.61%	16.91%	17.64%

Water Treatment 30-52		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	344,459	318,315	396,381	426,500	426,500	426,500
4102	Overtime	5,655	7,390	9,655	6,000	6,000	6,000
4105	Longevity	2,073	1,515	1,800	2,100	2,100	2,100
4110	FICA	26,114	23,253	30,373	33,000	33,000	33,000
4112	KPERS	33,243	29,428	38,038	40,600	40,600	40,600
4114	Workers Compensation	9,803	9,550	6,740	14,100	9,000	14,100
4115	Wellness	181	152	170	2,000	300	2,000
4116	Unemployment Tax	250	435	2,029	500	500	500
4118	Health Insurance	83,509	87,184	133,189	162,000	162,000	162,000
	Sub-Total	505,287	477,222	618,375	686,800	680,000	686,800
Contractual Services							
4201	Telephone	5,614	5,826	7,039	8,500	9,000	9,000
4205	Electric Power	12,990	16,932	5,419	20,000	20,000	20,000
4206	Natural Gas	797	674	737	1,100	2,000	2,000
4207	Water Purchase	404,500	415,750	467,532	420,000	420,000	420,000
4210	Education & Training	98	494	1,089	1,500	1,500	1,500
4215	Vehicle Insurance	7,100	7,110	8,445	9,000	8,000	9,000
4216	Building Insurance	15,228	16,750	25,888	21,500	26,000	29,000
4218	Other Insurance	2,599	2,859	1,953	3,000	2,000	3,000
4220	Dues & Subscriptions	-	-	55	75	75	75
4224	Construction	35,264	29,892	33,848	37,000	-	-
4225	Professional Services	15,713	14,300	21,446	20,000	37,000	60,000
4255	Vehicle Maintenance	995	1,298	1,438	2,500	20,000	25,000
4256	Equipment Maintenance	35,226	26,787	38,385	46,000	2,500	2,500
4259	IT Services	2,341	3,250	4,284	3,000	46,000	46,000
4260	Building & Grounds Maint.	2,965	2,874	1,267	3,000	3,000	3,000
4265	Other Services	453	5,794	5,221	4,000	3,000	3,000
	Sub-Total	541,883	550,589	624,044	600,175	604,075	637,075
Commodities							
4301	Office Supplies	2,511	2,148	1,326	2,500	2,500	2,500
4305	Personnel Supplies	2,725	2,244	4,333	4,000	4,000	4,000
4306	Locate Supplies	1,655	471	1,666	1,500	1,500	1,500
4310	Chemicals	173,310	149,899	183,363	175,000	175,000	180,000
4315	Vehicle Supplies	290	331	926	1,000	1,000	1,000
4316	Equipment Supply	4,187	6,171	5,030	8,000	8,000	8,000
4317	Gasoline	3,839	6,150	7,936	8,000	8,000	8,000
4318	Diesel	1,966	3,322	3,429	4,000	4,000	4,000
4319	Oil & Grease	507	1,344	1,360	1,700	1,700	2,000
4320	Tires & Batteries	1,898	1,796	868	3,000	3,000	3,000
4321	Building & Grounds Supply	2,831	2,931	2,331	3,000	3,000	3,000
4322	Water Repair Supplies	47,697	47,755	51,140	55,000	55,000	60,000
4330	Tools	2,269	1,756	2,361	2,500	2,500	2,500
4335	Other Commodities	1,975	2,445	1,579	2,000	2,000	2,000
	Sub-Total	247,658	228,763	267,649	271,200	271,200	281,500
Capital Outlay							
4401	Vehicles	-	-	30,573	-	-	-
4404	Leased Vehicles	-	-	-	-	-	53,000
4405	Machinery & Equipment (2)	85,277	10,620	177,188	30,000	30,000	70,000
4410	Meters and Accessories	119,073	10,020	5,433	45,000	45,000	55,000
4420	Structures & Improvements (3)	81,779	49,797	97,319	357,000	132,000	305,000
	Sub-Total	286,130	70,437	310,513	432,000	207,000	483,000
Fund 30-52 Expenditures		1,580,957	1,327,012	1,820,581	1,990,175	1,762,275	2,088,375
Water Operating Funds Expenditures		1,949,677	1,805,372	2,297,268	2,658,070	2,239,520	2,662,370
% of Operating Funds Expenditures		81.09%	73.50%	79.25%	74.87%	78.69%	78.44%
Water Utility Expenditures		2,534,909	2,388,228	2,893,806	3,241,070	2,822,520	3,253,370
% of Water Utility Expenditures		62.37%	55.56%	62.91%	61.40%	62.44%	64.19%

Water Sales Tax 31		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3545	Transfer from General Fund	1,218,189	1,347,700	1,481,734	1,260,000	1,485,000	1,260,000
	Sub-Total	1,218,189	1,347,700	1,481,734	1,260,000	1,485,000	1,260,000
3001	Revenue Forward	4,858,182	5,726,371	6,776,001	7,284,001	7,883,935	8,818,935
	Resources Available	6,076,371	7,074,071	8,257,734	8,544,001	9,368,935	10,078,935
	Fund 31-3250 Expenditures	350,000	350,000	373,800	3,550,000	550,000	3,550,000
	Balance Remaining	5,726,371	6,724,071	7,883,934	4,994,001	8,818,935	6,528,935
	Auditor's Adjustment (+ / -)	-	51,930	1	-	-	-
	Final Balance Remaining	5,726,371	6,776,001	7,883,935	4,994,001	8,818,935	6,528,935

Expenditures 31-3250		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4223	Engineering Fees	-	-	23,800	700,000	200,000	700,000
	Sub-Total	-	-	23,800	700,000	200,000	700,000
Capital Outlay							
4402	Capital Projects	-	-	-	2,500,000	-	2,500,000
	Sub-Total	-	-	-	2,500,000	-	2,500,000
Debt Service							
5025	Transfer to Water Bond P & I	350,000	350,000	350,000	350,000	350,000	350,000
	Sub-Total	350,000	350,000	350,000	350,000	350,000	350,000
	Fund 31-3250 Expenditures	350,000	350,000	373,800	3,550,000	550,000	3,550,000

Water Bond P & I 33		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3510	Interest	1,500	1,500	1,500	1,500	1,500	1,500
3545	Transfer from Water	585,000	235,000	270,000	240,000	240,000	240,000
3545	Transfer from Water Sales Tax	-	350,000	350,000	350,000	350,000	350,000
3545	Transfer from Water Bond Res.	-	-	-	-	-	-
3550	Miscellaneous	-	-	6,946	-	-	-
	Sub-Total	586,500	586,500	628,446	591,500	591,500	591,500
3001	Revenue Forward	38,182	39,451	43,095	47,595	75,003	83,503
	Resources Available	624,682	625,951	671,541	639,095	666,503	675,003
	Fund 33-55 Expenditures	585,231	582,856	596,538	583,000	583,000	591,000
	Balance Remaining	39,451	43,095	75,003	56,095	83,503	84,003
	Auditor's Adjustment (+ / -)	-	-	-	-	-	-
	Final Balance Remaining	39,451	43,095	75,003	56,095	83,503	84,003

Water Bond P & I 33-55		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Debt Service							
5005	Principal	335,000	350,000	380,000	365,000	365,000	405,000
5010	Interest	250,231	232,856	215,538	218,000	218,000	186,000
5020	Transfer to Fund 78	-	-	-	-	-	-
	Sub-Total	585,231	582,856	596,538	583,000	583,000	591,000
	Fund 33-55 Expenditures	585,231	582,856	596,538	583,000	583,000	591,000
	Water Utility Expenditures	2,534,909	2,388,228	2,893,806	3,241,070	2,822,520	3,253,370
	% of Utility Expenditures	23.09%	24.40%	20.61%	17.99%	20.66%	18.17%

Stormwater 35		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3510	Interest	-	-	20,000	-	-	-
3611	Service Fees	-	-	-	125,000	-	125,000
	Sub-Total	-	-	20,000	125,000	-	125,000
3001	Revenue Forward	56,000	9,450	4,500	4,500	24,500	24,500
Resources Available		56,000	9,450	24,500	129,500	24,500	149,500
Fund 35-3536 Expenditures		46,550	-	-	125,000	-	125,000
Balance Remaining		9,450	9,450	24,500	4,500	24,500	24,500
Auditor's Adjustment (+ / -)		-	(4,950)		-	-	-
Final Balance Remaining		9,450	4,500	24,500	4,500	24,500	24,500

Stormwater 35-3536		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4225	Professional Services	46,550	-	-	25,000	-	25,000
	Sub-Total	46,550	-	-	25,000	-	25,000
Capital Outlay							
4402	Capital Projects	-	-	-	100,000	-	100,000
	Sub-Total	-	-	-	100,000	-	100,000
Fund 35-3536 Expenditures		46,550	-	-	125,000	-	125,000
Stormwater Utility Expenditures		46,550	-	-	125,000	-	125,000
% of Stormwater Utility Expenditures		100%	-	-	100%	-	100%

Wastewater 50		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3229	Sewer Tap Fee	3,296	2,527	2,482	1,000	2,000	1,000
3480	Miscellaneous	-	-	-	100	-	100
3510	Interest	1,000	1,000	1000	1,000	1000	1000
3550	Refund of Expenditures	223	-	63	-	-	-
3611	Service Fees	584,838	590,000	828,329	1,025,000	1,035,000	1,405,000
3616	Sewer District #12	4,968	4,700	7,619	4,500	10,200	7,500
	Sub-Total	594,324	614,518	839,493	1,031,600	1,048,200	1,414,600
3001	Revenue Forward	431,914	570,108	625,761	605,080	569,594	594,718
	Resources Available	1,026,238	1,184,626	1,465,254	1,636,680	1,617,794	2,009,318
	Fund 50-70 Expenditures	456,131	579,545	893,978	1,031,270	1,023,076	1,612,470
	Balance Remaining	570,108	605,080	571,276	605,410	594,718	396,848
	Auditor's Adjustment (+ / -)	-	20,681	(1,683)	-	-	-
	Final Balance Remaining	570,108	625,761	569,594	605,410	594,718	396,848

Wastewater Treatment 50-70		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	184,448	210,950	280,149	341,000	341,000	341,000
4102	Overtime	3,445	5,010	10,267	2,500	2,500	2,500
4105	Longevity	846	918	990	1,520	1,520	1,520
4110	FICA	13,869	15,081	21,378	23,300	23,300	23,300
4112	KPERS	18,257	19,388	32,957	38,750	38,750	38,750
4114	Workers Compensation	5,185	3,609	2,951	5,325	5,000	5,325
4115	Wellness	99	111	117	1,000	200	1,000
4116	Unemployment Tax	143	260	1,409	1,375	500	1,375
4118	Health Insurance	51,498	76,793	97,511	115,000	115,000	115,000
	Sub-Total	277,792	332,119	447,728	529,770	527,770	529,770
Contractual Services							
4201	Telephone	18,642	19,194	19,392	20,000	20,000	20,000
4205	Electricity	-	-	167,101	195,000	158,461	195,000
4207	Water	-	-	8,977	58,000	57,888	58,000
4206	Natural Gas	2,498	29,672	48,412	5,000	10,000	10,000
4210	Education & Training	1,393	4,195	6,675	5,000	6,000	6,500
4215	Vehicle Insurance	3,900	3,310	6,528	5,700	5,800	6,500
4216	Building Insurance	14,770	13,524	20,200	16,000	20,000	22,000
4218	Other Insurance	3,707	3,950	2,067	4,000	3,000	4,000
4220	Dues & Subscriptions	563	797	1,738	800	900	900
4224	Construction	-	539	-	500	500	30,500
4225	Professional Services	22,987	35,341	50,856	38,000	50,000	60,000
4226	Audit	1,035	1,040	738	1,500	1,500	1,500
4245	Printing & Advertising	-	25	-	500	500	500
4255	Vehicle Maintenance	1,198	1,060	213	3,500	3,500	3,500
4256	Equipment Maintenance	36,926	62,192	18,859	50,000	50,000	50,000
4257	Office Equipment Maintenance	(6,862)	15	-	-	-	-
4259	IT Services	4,232	5,049	8,843	5,200	5,200	5,200
4260	Building & Grounds Maint.	8,851	10,060	1,268	10,000	10,000	10,000
4265	Other Services	378	9,608	3,360	4,000	4,000	4,000
	Sub-Total	114,220	199,571	365,227	422,700	407,249	488,100
Commodities							
4301	Office Supplies	1,627	602	501	1,500	1,500	1,500
4305	Personnel Supplies	4,685	2,525	7,247	5,500	5,500	5,500
4306	Locate Supplies	-	-	11,116	-	-	-
4310	Chemicals	17,991	2,882	5,202	20,000	25,000	25,000
4314	Lab Supplies	1,960	1,612	1,693	3,500	6,957	3,500
4315	Vehicle Supply	419	414	7,774	1,200	1,500	1,500
4316	Equipment Supply	1,612	5,527	5,160	6,000	6,000	6,000
4317	Gasoline	2,750	2,931	7,425	6,000	6,000	6,000
4318	Diesel	3,442	5,417	2,436	9,000	9,000	9,000
4319	Oil & Grease	-	54	236	3,000	3,000	3,000
4320	Tires & Batteries	-	1,822	8,117	3,600	3,600	3,600
4321	Building & Grounds Supplies	1,781	825	6,132	2,000	2,500	2,500
4324	Sewer Repair Supplies	220	1,468	2,900	12,000	12,000	22,000
4330	Tools	2,650	3,476	116	3,500	3,500	3,500
4335	Other Commodities	-	-	-	2,000	2,000	2,000
	Sub-Total	39,136	29,553	66,054	78,800	88,057	94,600
Capital Outlay							
4405	Machinery & Equipment (2)	-	5,660	14,968	-	-	-
4420	Structure & Improvements (3)	24,983	12,642	-	-	-	-
	Sub-Total	24,983	18,302	14,968	-	-	-
Debt Service							
5025	Transfer to WW Reserve	-	-	-	-	-	500,000
	Sub-Total	-	-	-	-	-	500,000
Fund 50-70 Expenditures		456,131	579,545	839,978	1,031,270	1,023,076	1,612,470
Wastewater Utility Expenditures		1,364,939	1,088,850	1,146,815	1,346,270	2,090,076	1,961,063
% of Wastewater Utility Expenditures		33.42%	53.22%	73.24%	76.60%	48.95%	82.22%

Wastewater Reserve 47		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3532	Equity Leases	-	-	-	-	-	10,000
3545	Transfer from WW Treatment	-	-	-	-	-	500,000
3545	Transfer from Wastewater Plant	25,000	-	25,000	150,000	150,000	188,193
	Sub-Total	25,000	-	25,000	150,000	150,000	698,193
3001	Revenue Forward	119,990	121,482	89,172	149,575	105,887	168,887
Resources Available		144,990	121,482	114,172	299,575	255,887	867,080
Fund 47-4940 Expenditures		23,508	67,711	8,285	12,000	87,000	160,400
Balance Remaining		121,482	53,771	105,887	287,575	168,887	706,680
Auditor's Adjustment (+ / -)		-	35,401	-	-	-	-
Final Balance Remaining		121,482	89,172	105,887	287,575	168,887	706,680

Wastewater Reserve 47-4940		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4223	Engineering	(58,034)	-	-	-	-	25,000
	Sub-Total	(58,034)	-	-	-	-	25,000
Capital Outlay							
4401	Vehicles	-	-	-	-	-	-
4404	Leased Vehicles	-	-	-	-	-	50,000
4420	Structures & Improvements	81,542	67,711	8,285	12,000	87,000	7,500
	Sub-Total	81,542	67,711	8,285	12,000	87,000	57,500
Debt Service							
5005	Principal	-	-	-	-	-	60,250
5010	Interest	-	-	-	-	-	17,650
	Sub-Total	-	-	-	-	-	77,900
Fund 47-4940 Expenditures		23,508	67,711	8,285	12,000	87,000	160,400
Wastewater Utility Expenditures		1,364,939	1,088,850	1,146,815	1,346,270	2,090,076	1,961,063
% of Wastewater Utility Expenditures		1.72%	6.22%	0.72%	0.89%	4.16%	8.18%

Wastewater Treatment Plant 49		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3612	Fees	742,374	769,041	575,818	380,000	385,000	-
	Sub-Total	742,374	769,041	575,818	380,000	385,000	-
3001	Revenue Forward	267,406	124,480	451,927	174,927	783,193	188,193
Resources Available		1,009,780	893,521	1,027,745	554,927	1,168,193	188,193
Fund 49-4940 Expenditures		885,300	441,594	244,552	303,000	980,000	188,193
Balance Remaining		124,480	451,927	783,193	251,927	188,193	-
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		124,480	451,927	783,193	251,927	188,193	-

Wastewater Treatment Plant 49-4950		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4223	Engineering Fees	-	74,100	39,647	25,000	50,000	-
4224	Construction Fees	30,093	-	-	30,000	692,000	-
4225	Professional Services	1,920	-	-	10,000	5,000	-
4324	Sewer Repair Supplies	-	-	-	10,000	5,000	-
	Sub-Total	32,013	74,100	39,647	75,000	752,000	-
Capital Outlay							
4405	Machinery & Equipment	152,577	9,114	45,044	-	-	-
4420	Structures & Improvements	10,930	-	56,981	-	-	-
	Sub-Total	163,507	9,114	102,025	-	-	-
Debt Service							
5005	Principal	630,431	334,948	58,112	61,800	61,800	-
5010	Interest	34,350	23,432	19,768	16,200	16,200	-
5025	Transfer to WW Reserve	25,000	-	25,000	150,000	150,000	188,193
	Sub-Total	689,780	358,380	102,880	228,000	228,000	188,193
Fund 49-4940 Expenditures		885,300	441,594	244,552	303,000	980,000	188,193
Wastewater Utility Expenditures		1,364,939	1,088,850	1,146,815	1,346,270	2,090,076	1,961,063
% of Wastewater Utility Expenditures		64.86%	40.56%	21.32%	22.51%	46.89%	9.60%

Electric 40		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3480	Miscellaneous	315	325	362	300	300	300
3505	Grants (ARPA)	-	500	-	-	1,000,000	-
3530	Sale of Scraps	18,246	1,632	48,579	15,000	15,000	15,000
3550	Refund Expenditures	222,537	542,285	407,049	200,000	380,000	300,000
3552	Cash Variance	(101)	(161)	135	-	-	-
3560	Overpayment	228,413	264,599	248,206	175,000	245,000	200,000
3610	Connection Fees	16,687	16,417	14,124	16,000	16,000	16,000
3611	Service Fees	8,266,505	8,450,132	8,751,811	9,450,000	9,350,000	10,800,000
3614	KPP Adjustment	-	458,345	640,596	138,000	340,000	-
3615	Fuel Adjustment	138,166	464,141	964,359	250,000	225,000	-
3711	Electrical Transformer Fee	43,393	13,071	10,852	16,000	16,000	16,000
3713	Reconnect	10,963	10,680	12,884	8,000	8,000	8,000
	Sub-Total	8,945,124	10,221,967	11,098,956	10,268,300	11,595,300	11,355,300
3001	Revenue Forward	2,682,603	2,376,130	2,091,067	938,167	715,562	1,878,093
Resources Available		11,637,727	12,598,097	13,190,023	11,206,467	12,310,862	13,233,393
Fund 40-61,62,63 Expenditures		9,251,597	10,555,567	12,510,078	10,191,969	10,432,769	11,292,605
Balance Remaining		2,376,130	2,042,530	679,945	1,014,498	1,878,093	1,940,788
Auditor's Adjustment (+ / -)		-	48,537	35,617	-	-	-
Final Balance Remaining		2,376,130	2,091,067	715,562	1,014,498	1,878,093	1,940,788

Administration 40-61		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	345,796	317,397	323,157	267,000	267,000	267,000
4102	Overtime	4,198	4,228	4,743	4,500	4,500	4,500
4105	Longevity	2,850	3,225	2,535	2,830	2,830	2,830
4110	FICA	26,090	22,863	24,389	20,650	20,650	20,650
4112	KPERS	40,893	30,424	36,689	26,620	26,620	26,620
4114	Workers Compensation	4,118	3,188	3,088	4,600	4,600	4,600
4115	Wellness	1,306	317	187	1,540	1,540	1,540
4116	Unemployment Tax	255	412	1,706	1,100	1,100	1,100
4118	Health Insurance	79,206	91,867	96,667	80,000	80,000	80,000
4120	ICMA	22,500	25,667	23,417	26,000	26,000	26,000
	Sub-Total	527,211	499,588	516,577	434,840	434,840	434,840
Commodities							
4201	Telephone	9,459	13,994	12,507	15,000	15,000	15,000
4202	Postage	5,723	8,199	20,513	10,000	10,000	10,000
4205	Electric Power	489	704	789	500	500	500
4210	Education & Training	754	3,732	1,824	12,000	5,000	12,000
4212	Mileage	89	90	-	1,000	500	1,000
4218	Other Insurance	42,479	56,090	52,667	50,000	50,000	55,000
4220	Dues & Subscriptions	6,760	3,189	3,743	6,000	4,000	6,000
4225	Professional Services (3)	27,104	35,378	19,768	40,000	40,000	40,000
4226	Audit Services	10,350	10,355	6,765	15,000	10,000	15,000
4230	Bad Debt Collection Fee	268	541	293	500	500	500
4245	Printing & Advertising	1,099	880	1,409	2,000	2,000	2,000
4255	Vehicle Maintenance	-	-	-	500	250	500
4256	Equipment Maintenance	407	407	625	500	500	500
4257	Office Equipment Maintenance	193	-	-	500	250	500
4259	IT Services	26,654	13,045	12,956	30,000	20,000	30,000
4265	Other Services (4)	14,632	15,526	14,954	20,000	20,000	20,000
4269	Sales Tax	35,356	26,177	50,130	25,000	25,000	25,000
	Sub-Total	181,817	188,308	198,943	228,500	203,500	233,500
Capital Outlay							
4301	Office Supplies	3,358	2,245	3,307	3,500	3,500	3,500
4302	Printed Material	407	282	-	500	300	500
4304	Safety Training	774	-	1,738	2,500	2,500	2,500
4305	Personnel Supplies	56	394	47	500	500	500
4315	Vehicle Supply	262	373	638	1,000	800	1,000
4316	Equipment Supplies	-	-	-	-	-	-
4317	Gasoline	1,012	125	2,083	1,800	1,800	1,800
4320	Tires & Batteries	397	1,617	324	500	500	500
4335	Other Commodities	553	266	2,238	1,500	1,500	1,500
	Sub-Total	6,819	5,301	10,373	11,800	11,400	11,800
Debt Service							
5025	Transfer to General Fund	652,600	651,800	651,800	650,000	650,000	650,000
5025	Transfer to Special Parks	20,000	15,000	15,000	-	-	-
5025	Transfer to Employee Benefit	100,000	50,000	50,000	-	-	-
5025	Transfer to Capital Improvement	310,000	310,000	280,000	280,000	280,000	280,000
5025	Transfer to Electric Bond P & I	490,000	476,000	536,000	100,000	100,000	400,000
5025	Transfer to Electric Reserve	-	-	-	221,000	221,000	155,000
5025	Transfer to Bond & Interest	1,000	-	-	-	-	-
	Sub-Total	1,573,600	1,502,800	1,532,800	1,251,000	1,251,000	1,485,000
Fund 40-61 Expenditures		2,291,137	2,200,504	2,259,789	1,932,140	1,906,740	2,172,140
Electric Operating Fund Expenditures		9,251,597	10,555,567	12,510,078	10,191,969	10,432,769	11,292,605
% of Operating Funds Expenditures		24.76%	20.85%	18.06%	18.96%	18.28%	19.24%
Electric Utility Expenditures		10,035,247	11,299,158	12,669,709	10,810,969	11,652,805	11,824,905
% of Electric Utility Expenditures		22.83%	19.47%	17.84%	17.87%	16.36%	18.37%

Electric Production 40-62		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	303,633	332,878	389,770	450,000	450,000	450,000
4102	Overtime	4,764	12,722	17,284	15,000	15,000	15,000
4105	Longevity	1,974	2,007	2,271	2,465	2,465	2,465
4110	FICA	22,996	24,492	30,137	34,610	34,610	34,610
4112	KPERS	30,072	31,132	38,352	42,700	42,700	42,700
4114	Workers Compensation	6,279	2,457	2,803	9,800	9,800	9,800
4115	Wellness	140	140	146	2,100	2,100	2,100
4116	Unemployment Tax	224	436	2,001	1,810	1,810	1,810
4118	Health Insurance	77,858	102,462	137,288	153,500	153,500	153,500
	Sub-Total	447,940	508,725	620,052	711,985	711,985	711,985
Contractual Services							
4201	Telephone	5,991	6,317	7,156	7,500	7,500	7,500
4205	Electric Power	5,045,107	6,299,380	7,597,802	5,400,000	5,600,000	6,100,000
4206	Natural Gas	50,063	143,117	200,570	168,000	168,000	175,000
4210	Education & Training	9,953	20,272	30,475	35,000	35,000	50,000
4215	Vehicle Insurance	2,400	2,640	4,426	4,500	8,100	9,000
4216	Building Insurance	68,010	74,811	103,379	90,000	113,000	125,000
4217	Equipment Insurance	117,911	127,045	111,680	105,000	113,000	125,000
4218	Other Insurance	3,705	4,075	2,011	5,000	2,000	5,000
4219	Fees & Permits	2,822	5,084	4,156	7,500	7,500	7,000
4220	Dues & Subscriptions	-	1,958	2,067	5,000	5,000	5,000
4225	Professional Services	1,592	2,563	7,670	28,000	28,000	28,000
4256	Equipment Maintenance	102,566	64,785	92,496	80,000	80,000	80,000
4259	IT Services	3,175	2,096	1,686	3,500	3,000	3,500
4260	Building & Grounds Maintenance	21,947	20,978	11,979	25,000	25,000	25,000
4265	Other Services	450	5,595	1,440	1,000	1,000	1,000
	Sub-Total	5,435,691	6,780,716	8,178,994	5,965,000	6,196,100	6,746,000
Commodities							
4301	Office Supplies	1,215	1,096	5,795	5,000	5,000	5,500
4305	Personnel Supplies	8,247	7,742	7,910	13,000	13,000	17,500
4310	Chemicals	2,204	4,577	5,660	10,000	10,000	10,000
4315	Vehicle Supply	1,580	5,058	3,142	4,500	4,500	4,500
4316	Equipment Supply	3,496	10,615	25,651	60,000	60,000	60,000
4317	Gasoline	382	1,197	833	5,000	5,000	5,000
4318	Diesel	35,013	191,375	156,720	87,600	87,600	100,000
4319	Oil & Grease	16,738	7,313	10,653	20,664	20,664	20,000
4320	Tires & Batteries	1,080	-	370	5,000	5,000	5,000
4321	Building & Grounds Supplies	12,545	7,222	3,646	15,000	15,000	15,000
4330	Tools	6,351	2,829	2,671	21,000	21,000	21,000
4335	Other Commodities	262	6	348	500	500	500
	Sub-Total	89,114	239,029	223,400	247,264	247,264	264,000
Capital Outlay							
4405	Machinery & Equipment	-	-	64,500	-	-	-
4420	Structure & Improvements	-	-	1,817	-	-	-
	Sub-Total	-	-	66,317	-	-	-
Fund 40-62 Expenditures		5,972,745	7,528,470	9,088,762	6,924,249	7,155,349	7,721,985
Electric Operating Fund Expenditures		9,251,597	10,555,567	12,510,078	10,191,969	10,432,769	11,292,605
% of Operating Funds Expenditures		64.56%	71.32%	72.65%	67.94%	68.59%	68.38%
Electric Utility Expenditures		10,035,247	11,299,158	12,669,709	10,810,969	11,652,805	11,824,905
% of Electric Utility Expenditures		59.52%	66.63%	71.74%	64.05%	61.40%	65.30%

Electric Distribution 40-63		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Personnel Services							
4101	Salaries	416,661	374,982	515,201	606,000	606,000	606,000
4102	Overtime	13,669	30,637	25,807	20,000	20,000	20,000
4105	Longevity	1,988	1,344	1,419	1,530	1,530	1,530
4110	FICA	32,473	29,182	40,384	46,500	46,500	46,500
4112	KPERS	41,642	36,865	51,074	57,250	57,250	57,250
4114	Workers Compensation	5,174	2,600	2,803	16,500	16,500	16,500
4115	Wellness	187	176	176	2,200	2,200	2,200
4116	Unemployment Tax	325	529	2,689	2,400	2,400	2,400
4118	Health Insurance	85,150	68,321	100,875	192,000	192,000	192,000
	Sub-Total	597,270	544,636	740,428	944,380	944,380	944,380
Contractual Services							
4201	Telephone	653	818	2,011	3,000	4,500	5,800
4206	Natural Gas	4,198	4,248	8,288	10,000	10,000	10,000
4210	Education & Training	8,832	13,154	16,023	15,000	12,000	15,000
4215	Vehicle Insurance	11,900	11,825	19,788	18,000	18,000	20,000
4216	Building Insurance	2,220	2,442	3,131	2,700	12,000	13,000
4218	Other Insurance	2,027	2,124	1,947	3,000	2,000	3,000
4220	Dues & Subscriptions	-	-	-	100	100	100
4225	Professional Services	16,035	26,782	24,842	25,000	25,000	25,000
4255	Vehicle Maintenance	4,964	6,594	3,142	7,500	5,000	7,500
4256	Equipment Maintenance	3,891	1,452	5,426	10,750	7,500	10,750
4258	Communication Equip. Maint.	5,150	-	-	2,500	-	-
4259	IT Services	859	1,051	1,331	1,200	1,500	1,500
4260	Building & Grounds Maintenance	62	8,926	4,014	2,000	1,000	2,000
4265	Other Services	16,879	6,478	2,400	30,000	30,000	30,000
	Sub-Total	77,670	85,893	92,342	130,750	128,600	143,650
Commodities							
4301	Office Supplies	1,590	1,243	995	2,200	1,500	2,200
4305	Personnel Supplies	12,469	16,461	21,264	16,500	15,000	16,500
4315	Vehicle Supply	2,486	2,395	748	2,750	1,500	2,750
4316	Equipment Supply	2,982	1,909	5,575	5,250	5,000	5,250
4317	Gasoline	1,372	1,317	4,848	2,500	2,000	2,500
4318	Diesel	5,747	8,999	17,100	15,000	15,000	15,000
4319	Oil & Grease	558	19	663	1,000	700	1,000
4320	Tires & Batteries	1,121	5,177	3,636	6,000	5,000	6,000
4321	Building & Grounds Supplies	2,661	1,844	3,509	3,250	2,000	3,250
4323	Electric Repairs Supplies	86,162	123,186	112,709	175,000	225,000	225,000
4330	Tools	10,853	18,578	24,674	16,000	15,000	16,000
4335	Other Commodities	9,777	14,929	748	15,000	10,000	15,000
	Sub-Total	137,777	196,058	196,469	260,450	297,700	310,450
Capital Outlay							
4401	Vehicles	174,998	-	-	-	-	-
4405	Machinery & Equipment	-	-	116,699	-	-	-
4420	Structures/Improvements	-	6	-	-	-	-
	Sub-Total	174,998	6	132,289	-	-	-
Fund 40-63 Expenditures		987,715	826,593	1,161,527	1,335,580	1,370,680	1,398,480
Electric Operating Fund Expenditures		9,251,597	10,555,567	12,510,078	10,191,969	10,432,769	11,292,605
% of Operating Funds Expenditures		10.68%	7.83%	9.28%	13.10%	13.14%	12.38%
Electric Utility Expenditures		10,035,247	11,299,158	12,669,709	10,810,969	11,652,805	11,824,905
% of Electric Utility Expenditures		9.84%	7.31%	9.17%	12.35%	11.76%	11.83%

Electric Reserve 41		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3532	Equity Vehicle Lease	-	-	-	-	-	45,000
3545	Transfer from Electric	-	-	536,000	100,000	100,000	400,000
3597	Bond Proceeds	-	-	648,630	-	-	-
	Sub-Total	-	-	1,184,630	100,000	100,000	445,000
3001	Revenue Forward	1,315,840	1,063,284	850,787	1,086,787	1,875,785	928,785
Resources Available		1,315,840	1,063,284	2,035,417	1,186,787	1,975,785	1,373,785
Fund 41-68 Expenditures		252,556	212,497	159,631	398,000	1,047,000	361,000
Balance Remaining		1,063,284	850,787	1,875,786	788,787	928,785	1,012,785
Auditor's Adjustment (+ / -)		-	-	-	-	-	-
Final Balance Remaining		1,063,284	850,787	1,875,785	788,787	928,785	1,012,785

Expenditures 41-68		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Contractual Services							
4221	Cost of Issuance	-	-	10,690	-	-	-
4225	Professional Services	-	-	-	-	-	-
	Sub-Total	-	-	10,690	-	-	-
Capital Outlay							
4404	Leased Vehicles	-	-	-	-	-	80,000
4405	Machinery & Equipment	-	-	513	298,000	947,000	181,000
4420	Structure & Improvements	252,556	212,497	148,429	100,000	100,000	100,000
	Sub-Total	252,556	212,497	148,942	398,000	1,047,000	361,000
Fund 41-68 Expenditures		252,556	212,497	159,631	398,000	1,047,000	361,000
Electric Utility Expenditures		10,035,247	11,299,158	12,669,709	10,810,969	11,652,805	11,824,905
% of Electric Utility Expenditures		2.52%	1.88%	1.26%	3.68%	8.98%	3.05%

Electric Plant Bond P & I 45		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Revenues							
3510	Interest	475	13	3	-	-	-
3545	Transfer from Electric	490,000	476,000	0	221,000	221,000	155,000
	Sub-Total	490,475	476,013	3	221,000	221,000	155,000
3001	Revenue Forward	96,456	55,837	756	756	760	48,724
Resources Available		586,931	531,850	759	221,756	221,760	203,724
Fund 45-4380 Expenditures		531,094	531,094	-	221,000	173,036	171,300
Balance Remaining		55,837	756	759	756	48,724	32,424
Auditor's Adjustment (+ / -)		-	-	1	-	-	-
Final Balance Remaining		55,837	756	760	756	48,724	32,424

Expenditures 45-4380		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024
Debt Service							
5005	Principal	500,000	515,000	-	155,000	161,820	166,000
5010	Interest	31,094	16,094	-	66,000	11,216	5,300
	Sub-Total	531,094	531,094	-	221,000	173,036	171,300
Fund 41-68 Expenditures		531,094	531,094	-	221,000	173,036	171,300
Electric Utility Expenditures		10,035,247	11,299,158	12,669,709	10,810,969	11,652,805	11,824,905
% of Electric Utility Expenditures		5.29%	4.70%	-	2.04%	1.48%	1.45%

ORDINANCE NO. 222x

AN ORDINANCE ESTABLISHING RATES AND CHARGES FOR SEWER SERVICES OF THE MUNICIPALLY OWNED AND OPERATED WASTEWATER UTILITY OF THE CITY OF AUGUSTA; CLASSIFYING THE USERS OF SUCH SEWER SERVICES PROVIDING FOR THE EFFECTIVE DATE FOR SUCH RATES AND CHARGES AND AMENDING CHAPTER 15, ARTICLE 4, SECTION 442, OF THE CODE OF THE CITY OF AUGUSTA; AND REPEALING ORDINANCE NUMBER 2206 OF THE CITY OF AUGUSTA, KANSAS.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF AUGUSTA, AS FOLLOWS:

Section 1. Section 442 of Article 4, Chapter 15 of the Code of the City of Augusta, Kansas shall be amended to read as follows:

SEWER SERVICE RATES. The monthly sewer charge for service connections to the public sanitary sewer system of the City shall be based upon the average monthly water usage during the months of December, January and February as rounded to the nearest 1,000 gallons, herein after referred to as the average winter water usage and calculated using the following rates:

A. Inside the City.

1. Minimum charge for all individual residential, commercial and industrial billing units contributing sewage to the system shall be based upon the average winter water usage

a. Tier One	0 to 5,000 gallons	\$ 26.65
b. Tier Two	5,001 to 10,000 gallons	\$ 36.65
c. Tier Three	10,001 to 20,000 gallons	\$ 61.65
d. Tier Four	20,001 to 50,000 gallons	\$ 86.65
e. Tier Five	50,001 to 100,000 gallons	\$131.65
f. Tier Six	Over 100,000 gallons	\$191.65

2. Based upon the average winter water usage each billing unit shall pay the following commodity charges per 1,000 gallons per month:

a. First 10,000 gallons	\$0.61 per 1,000 gallons
b. Next 40,000 gallons	\$0.72 per 1,000 gallons
c. Next 50,000 gallons	\$0.77 per 1,000 gallons
d. Over 100,000 gallons	\$0.88 per 1,000 gallons

3. For calculating the monthly sewer service rates for a building with multiple billing units which share a common water meter and sewer connection:
 - a. Where one customer is billed for all water and sewer service to that building, the rate shall include a base charge of \$11.35 for each billing unit within the facility and the commodity charge per 1,000 gallon usage based up the average winter water usage.
 - b. Where the billing units not paying for the water service are billed for the sewer service to that building, the City will use an average of 3,000 gallons per month for the purpose of calculating the commodity charge.
4. For the purpose of calculating the commodity charge for sewer customers who are not connected to the City's water system or for those sewer customers where there exists no established average winter water usage, the City will use an average of 6,000 gallons per month.
5. The average winter water usage from which the service fees are based will be adjusted annually on the April utility billing.
6. The base charge for all individual residential, commercial, industrial and multiple billing units will be increased annually on January 1st, beginning in 2024, by 2.23%.

B. Outside the City

1. The minimum charge and commodity charges for all individual residential, commercial and industrial billing units outside of the city limits that contribute sewage to the system shall be billed at 125% of the "Inside the City" rates.

Section 2. **EFFECTIVE DATE.** That rates and charges, including the minimum charges set forth above, shall become effective and apply to all sewer system services billed on or after January 1, 2024.

Section 3. **AMENDMENTS.** All provisions of Article 4 of Chapter 15 of the Code of the City of Augusta, Kansas shall be amended only insofar as to reflect the above changes.

Section 4. **REPEAL.** All ordinances or parts of ordinances in conflict herewith are hereby repealed. However, any section of an existing ordinance not in conflict herewith is not repealed and remains in full force and effect.

Section 5. **PUBLICATION.** This Ordinance shall take effect and be in full force from and after its adoption by the governing body of the City, approval by the Mayor and publication in the official newspaper of the City.

PASSED, ADOPTED and APPROVED by majority vote of the governing body of the City of Augusta this ____ day of _____, 2023.

CITY OF AUGUSTA

[seal]

By _____
Mike L. Rawlings, Mayor

ATTEST:

By _____
Erica L. Jones, City Clerk