### **Lancaster County Water and Sewer District**

### OPERATING BUDGET

For Fiscal Year Ending June 30, 2024

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### 2023-2024 Budget Calendars

| February 24 | Finance Director begins review of 2022-2023 Financials and distributes worksheets to Department Heads.          |
|-------------|---|
| March 9-15  | Management, Department Heads, and Finance Director meet in groups to discuss 2023-2024 Budget and future needs. |
| March 18    | Management and Finance Director meet to discuss the Budget.   |
| March 24    | Management and Finance Director meet to discuss the Budget.   |
| April 14    | Management and Finance Director meet to discuss the Budget.   |
| May 9       | 2023-2024 Budget Draft presented to Board of Commissioners.   |
| May 27      | Notice of Public Budget Hearing in The Lancaster News.  |
| June 12     | Public Hearing  |
| June 13     | Board of Commissioners approves Budget for Fiscal Year Ending June 30, 2024                                     |
| July 1      | New fiscal year begins  |

#### **SECTION 6-1-80.** Budget adoption.

- (A) A county, municipality, special purpose or public service district, and a school district shall provide notice to the public by advertising the public hearing before the adoption of its budget for the next fiscal year in at least one South Carolina newspaper of general circulation in the area. This notice must be given not less than fifteen days in advance of the public hearing and must be a minimum of two columns wide with a bold headline.
- (B) The notice must include the following:
- (1) the governing entity's name;
- (2) the time, date, and location of the public hearing on the budget;
- (3) the total revenues and expenditures from the current operating fiscal year's budget of the governing entity;
- (4) the proposed total projected revenue and operating expenditures for the next fiscal year as estimated in next year's budget for the governing entity;
- (5) the proposed or estimated percentage change in estimated operating budgets between the current fiscal year and the proposed budget;
- (6) the millage for the current fiscal year; and
- (7) the estimated millage in dollars as necessary for the next fiscal year's proposed budget.
- (C) This notice is given in lieu of the requirements of Section 4-9-130.

HISTORY: 1995 Act No. 146, Section 9A.

### **Operating and Maintenance Fund**

#### **Budget Highlights**

The Operating and Maintenance Fund consists of revenues and expenses in connection with the
normal, day-to-day operations of the District. Below are the proposed water and sewer retail rates
(fixed and volumetric) to be effective July 1, 2023. A typical customer's water bill will see a 2%
increase. A typical water and sewer customer's combined bill will see an average 4% increase.

| Base Charge<br>\$ 21.54<br>\$ 53.85<br>\$ 107.70 | 3/4-inch meter<br>1- inch meter   | \$                                     | se Charge<br>12.44 |           |
|--|---|--|--------------------|-----------|
| \$ 53.85   | •   |  | 12.44              |           |
|  | 1- inch meter   |  |                    |           |
| \$ 107.70  |   | \$                                     | 31.10              |           |
| γ 107.70   | 1-1/2-inch meter  | \$                                     | 62.20              |           |
| \$ 172.32  | 2-inch meter  | \$                                     | 99.52              |           |
| \$ 344.64  | 3-inch meter  | \$                                     | 199.04             |           |
| \$ 646.20  | 4-inch meter  | \$                                     | 373.20             |           |
| \$ 1,400.10                                      | 6-inch meter  | \$                                     | 808.60             |           |
| \$ 2,692.50                                      | 8-inch meter  | \$                                     | 1,555.00           |           |
| \$ 2.65*   | Account Maintenance Fee   | \$                                     | 2.65               |           |
| *Fee covers costs of meter reading and billing   |   |  |                    |           |
|  |   |  |                    |           |
| Volumetric Water Rate (per 1,000 gals)           |   | Volumetric Sewer Rate (per 1,000 gals) |                    |           |
| \$4.42 *   |   |  | \$5.45             |           |
| \$8.84*  |   |  |                    |           |
| nigh volume                                      |   |  |                    |           |
|  | \$ 344.64<br>\$ 646.20<br>\$ 1,400.10<br>\$ 2,692.50<br>\$ 2.65*<br>ding and billing<br>er 1,000 gals)<br>\$4.42 *<br>\$8.84* | \$ 344.64                              | \$ 344.64          | \$ 344.64 |

- On Wednesday, February 15, 2023, the Catawba River Water Supply Project (CRWSP) Board met and approved the Budget for Fiscal Year 2023-2024. The cost of water purchased from the CRWSP will be \$0.79/1,000 gallons. This represents a \$0.07/1,000 gallons increase from last year's cost.
- As of March 1, 2023, the State Health Plan recommended a 3.7% overall increase in the plan's rates for 2023. The District's experience rating for 2023 is 1.165 and will remain in effect until December 31, 2023 and the experience rating for 2024 is 1.112 and will remain in effect until December 31, 2024.

- S.C. Retirement Systems (SCRS) contribution rates for Fiscal Year 2024 are 18.56% for employer contribution and 9% for employee contribution. These rates are effective beginning July 1, 2023.
- The Insurance Reserve Fund recommends increasing the overall premiums 15% for all policies issued by them. This is effective for all policies that renew on or after July 1, 2023.
- The System Improvements and Replacements include the Hannah's Creek Gravity Sewer Upgrade, Rum Creek Outfall Upgrade, Rum Creek Force Main Relocation, ILWWTP Lab/Office Improvements, ILWWTP Chemical Storage Improvements, ILWWTP Residual Storage Improvements, Carmel Road Area Water Line Replacement, Pleasant Hill Transmission Improvements Phase 1&2, Old Hickory/N Corner Transmission EV Relocation, Operations Center Improvements, Potter Road Sewer, Land Acquisition, Various Transportation Improvements, Various Unknowns to include Water and Sewer Emergency, Unscheduled Maintenance, and Rehabilitation and Replacement.
- Vehicle Purchases reflect one new truck, and five replacement trucks. The District will purchase
  one new Valve Crew truck, and will replace a Route truck, Dump truck, Quality Control truck,
  systems maintenance truck and a Sewer truck. Equipment Replacements include the following:
  Caterpillar 305 mini excavator with 10 ton trailer, Case 620B Skid Steer, Polaris ATV, ILWWTP
  Centrifuge Rotating Assembly, and a GIS Data Collector.
- Advanced Metering Infrastructure (AMI) improvements include upgrades to our radio system to communicate with system components and enhance the overall coverage and performance.
- Lancaster County continues to be in a growth period that will require significant Panhandle and remainder of the County needs-driven water and sewer capital improvement projects. The District continues to fulfill its goal to provide high-quality yet cost effective water and sewer services to its customers in Lancaster County.

| Water and Sewer Connection Fees         550,000         650,000           Total Operating Revenue         33,915,000         36,900,000           Operating Expenses         Seventing Expenses         Seventing Expenses           Cost of Wastewater Treatment Plant (1)         1,700,000         2,035,000           Cost of Treated Water         3,500,000         3,771,000           Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Sever Maintenance Cost (3)         1,178,000         1,272,000           Sever Maintenance Cost (3)         1,178,000         1,010,000           Facilities Expense (4)         910,000         25,000           Gratt Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         600,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         600,000                               | Metered Water and Sewer Sales          | 33,365,000 | 36,250,000 |
|---|--|------------|------------|
| Operating Expenses           Cost of Wastewater Treatment Plant (1)         1,700,000         2,035,000           Cost of Treated Water         3,500,000         3,771,000           Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         150,000         150,000           Equipment Repairs         150,000         350,000  | Water and Sewer Connection Fees        | 550,000    | 650,000    |
| Cost of Wastewater Treatment Plant (1)         1,700,000         2,035,000           Cost of Treated Water         3,500,000         3,771,000           Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         365,000           Equipment Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Talk Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         266,000         200,000           Property Insurance  | Total Operating Revenue                | 33,915,000 | 36,900,000 |
| Cost of Wastewater Treatment Plant (1)         1,700,000         2,035,000           Cost of Treated Water         3,500,000         3,771,000           Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Talk Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         250,000           Telephone         200,  |  |            |            |
| Cost of Treated Water         3,500,000         3,771,000           Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         155,000           Equipment Repairs         140,000         155,000           Equipment Repairs         150,000         305,000           Tank Maintenance         250,000         305,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584   | Operating Expenses                     |            |            |
| Water Maintenance Cost (2)         3,000,000         2,714,000           Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Equipment Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584   | Cost of Wastewater Treatment Plant (1) | 1,700,000  | 2,035,000  |
| Quality Control Cost         70,000         70,000           Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         305,000           Tank Maintenance         250,000         305,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           <   | Cost of Treated Water                  | 3,500,000  | 3,771,000  |
| Cost of Sewer Treatment         1,325,000         1,600,000           Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         305,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         15,000         15,000 <tr< td=""><td>Water Maintenance Cost (2)</td><td>3,000,000</td><td>2,714,000</td></tr<> | Water Maintenance Cost (2)             | 3,000,000  | 2,714,000  |
| Sewer Maintenance Cost (3)         1,178,000         1,272,000           Route Department Expense         0         866,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         15,000         15,000           Workers Compensation Insurance         15,000         15,000 <t< td=""><td>Quality Control Cost</td><td>70,000</td><td>70,000</td></t<>              | Quality Control Cost                   | 70,000     | 70,000     |
| Route Department Expense (4)         910,000         1,010,000           Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         168,025         179,584           Auto Liability Insurance         150,000         150,000           Workers Compensation Insurance         150,000         150,000 </td <td>Cost of Sewer Treatment</td> <td>1,325,000</td> <td>1,600,000</td>   | Cost of Sewer Treatment                | 1,325,000  | 1,600,000  |
| Facilities Expense (4)         910,000         1,010,000           Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         1,000         1,000           Cyber Liability Insurance         1,500,000         150,000           Workers Compensation Insurance         1,500,000         235,000           Medical Insurance         1,500,000         235,000 <t< td=""><td>Sewer Maintenance Cost (3)</td><td>1,178,000</td><td>1,272,000</td></t<>  | Sewer Maintenance Cost (3)             | 1,178,000  | 1,272,000  |
| Grant Expense         25,000         25,000           Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         250,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         150,000         15,000           Workers Compensation Insurance         150,000         15,000           Medical Insurance         1,500,000         235,000           Inland Marine Insurance         44,397         49,632  | Route Department Expense               | 0          | 866,000    |
| Connection Expenses         550,000         650,000           Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         15,000         150,000           Workers Compensation Insurance         15,000         150,000           Medical Insurance         150,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887 <t< td=""><td>Facilities Expense (4)</td><td>910,000</td><td>1,010,000</td></t<>        | Facilities Expense (4)                 | 910,000    | 1,010,000  |
| Salaries & Wages Expense         5,160,576         6,112,013           System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         150,000         150,000           Medical Insurance         150,000         150,000           Medical Insurance         1,500,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887  | Grant Expense                          | 25,000     | 25,000     |
| System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         15,000         150,000           Workers Compensation Insurance         150,000         150,000           Medical Insurance         1,500,000         235,000           OPEB Expense         206,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887  | Connection Expenses                    | 550,000    | 650,000    |
| System Expense and Supplies         500,000         500,000           Human Resource Expenses         110,570         85,000           Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         15,000         150,000           Workers Compensation Insurance         150,000         150,000           Medical Insurance         1,500,000         235,000           OPEB Expense         206,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887  | Salaries & Wages Expense               | 5,160,576  | 6,112,013  |
| Employee Health & Safety         60,000         60,000           Gas & Oil         325,000         345,000           Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         15,000         150,000           Workers Compensation Insurance         150,000         1,500,000           Medical Insurance         1,500,000         235,000           OPEB Expense         206,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887           General Tort Liability Insurance         45,800         48,130           Office Expense (6)         155,000         155,000   |  | 500,000    | 500,000    |
| Gas & Oil       325,000       345,000         Vehicle Repairs       140,000       155,000         Equipment Repairs       150,000       150,000         Tank Maintenance       250,000       250,000         Building & Grounds Maintenance (5)       260,000       305,000         Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | Human Resource Expenses                | 110,570    | 85,000     |
| Vehicle Repairs         140,000         155,000           Equipment Repairs         150,000         150,000           Tank Maintenance         250,000         250,000           Building & Grounds Maintenance (5)         260,000         305,000           Telephone         200,000         200,000           Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         15,000         15,000           Workers Compensation Insurance         150,000         150,000           Medical Insurance         1,500,000         1,500,000           OPEB Expense         206,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887           General Tort Liability Insurance         45,800         48,130           Office Expense (6)         155,000         155,000           Postage         170,000         170,000   | Employee Health & Safety               | 60,000     | 60,000     |
| Equipment Repairs       150,000       150,000         Tank Maintenance       250,000       250,000         Building & Grounds Maintenance (5)       260,000       305,000         Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | Gas & Oil                              | 325,000    | 345,000    |
| Tank Maintenance       250,000       250,000         Building & Grounds Maintenance (5)       260,000       305,000         Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | Vehicle Repairs                        | 140,000    | 155,000    |
| Tank Maintenance       250,000       250,000         Building & Grounds Maintenance (5)       260,000       305,000         Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | •                                      | 150,000    |            |
| Building & Grounds Maintenance (5)       260,000       305,000         Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  |  | 250,000    |            |
| Telephone       200,000       200,000         Utilities       550,000       600,000         Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | Building & Grounds Maintenance (5)     | 260,000    |            |
| Utilities         550,000         600,000           Property Insurance         168,025         179,584           Auto Comp & Collision Insurance         26,360         29,466           Employee Bond Insurance         1,000         1,000           Cyber Liability Insurance         15,000         15,000           Workers Compensation Insurance         150,000         150,000           Medical Insurance         1,500,000         1,500,000           OPEB Expense         206,000         235,000           Inland Marine Insurance         44,397         49,632           Auto Liability Insurance         28,400         32,887           General Tort Liability Insurance         45,800         48,130           Office Expense (6)         155,000         155,000           Postage         170,000         170,000   | _                                      | 200,000    | 200,000    |
| Property Insurance       168,025       179,584         Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | Utilities                              | 550,000    | 600,000    |
| Auto Comp & Collision Insurance       26,360       29,466         Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | Property Insurance                     |            |            |
| Employee Bond Insurance       1,000       1,000         Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  |  |            |            |
| Cyber Liability Insurance       15,000       15,000         Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | •                                      | 1,000      |            |
| Workers Compensation Insurance       150,000       150,000         Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | Cyber Liability Insurance              |            |            |
| Medical Insurance       1,500,000       1,500,000         OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   |  |            |            |
| OPEB Expense       206,000       235,000         Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   |  |            |            |
| Inland Marine Insurance       44,397       49,632         Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | OPEB Expense                           |            |            |
| Auto Liability Insurance       28,400       32,887         General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000  |  |            | •          |
| General Tort Liability Insurance       45,800       48,130         Office Expense (6)       155,000       155,000         Postage       170,000       170,000   | Auto Liability Insurance               |            |            |
| Office Expense (6)       155,000       155,000         Postage       170,000       170,000  | •                                      |            |            |
| Postage 170,000 170,000   | •                                      | ·          |            |
|   |  |            | •          |
| ,   | <del>-</del>                           | ·          |            |
| Professional Fees 470,000 450,000   |  |            |            |
| Information Technology Expense (7) 395,000 355,000  |  | ·          |            |

| GIS Expenses                                | 100,000    | 105,500    |
|---|------------|------------|
| Engineering                                 | 50,000     | 50,000     |
| Permits, Fees, Dues                         | 160,000    | 160,000    |
| Seminars ,Conferences, Education            | 60,000     | 70,000     |
| Payroll Tax Expense                         | 394,784    | 467,569    |
| Retirement Expense                          | 1,370,649  | 1,684,471  |
| Bond Administration Expense                 | 25,000     | 25,000     |
| Total Operating Expenses                    | 25,859,561 | 29,188,252 |
|   |            |            |
| Other Income                                | 2022/2023  | 2023/2024  |
| Interest Income                             | 50,000     | 300,000    |
| Miscellaneous Income                        | 475,000    | 410,000    |
| Grant Revenue                               | 0_         | 380,000    |
| Total Other Income                          | 525,000    | 1,090,000  |
| Income before Debt Service/Capital Expenses | 8,580,439  | 8,801,748  |
| Debt Service                                |            |            |
| Principal & Interest                        | 2,700,536  | 2,698,478  |
| Capital Expense Projections:                |            |            |
| System Improvements/Replacements            | 4,740,903  | 4,849,230  |
| Vehicle Replacements                        | 461,000    | 451,040    |
| Equipment Replacements                      | 478,000    | 603,000    |
| AMI Upgrade                                 | 200,000    | 200,000    |
|   | 5,879,903  | 6,103,270  |
|   |            |            |
| Net Income                                  | 0          | 0          |

| Chemicals         400,000         510,000           Miscellaneous Repairs and Supplies         240,000         260,000           Projected Repairs         125,000         125,000           Sludge Handling         575,000         675,000           Lab Fees         100,000         110,000           Telemetry         20,000         40,000           Utilities         240,000         2,035,000           Utilities         240,000         1,634,000           Utilities         2,100,000         1,634,000           Distribution System Repairs/Replacements         900,000         1,080,000           Distribution System Repairs/Replacements         600,000         600,000           Collection System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         1,178,000         1,272,000           (4) Facilities Cost         110,000         10,000         10,000           Uiff Stations         110,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000 <th>(1) Cost of Wastewater Treatment</th> <th>2022/2023</th> <th>2023/2024</th>  | (1) Cost of Wastewater Treatment         | 2022/2023 | 2023/2024 |
|---|--|-----------|-----------|
| Projected Repairs         125,000         125,000           Sludge Handling         575,000         675,000           Lab Fees         100,000         110,000           Telemetry         20,000         40,000           Utilities         240,000         315,000           1,700,000         2,035,000           (2) Water Maintenance Cost         2,100,000         1,634,000           Distribution System Repairs/Replacements         900,000         1,080,000           Distribution System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           Sewer Rehabilitation - CMOM         50,000         1,772,000           (4) Facilities Cost         110,000         110,000           Lift Stations         910,000         1,010,000           Lift Stations         910,000         1,010,000           (5) Building & Grounds Maintenance         160,000         75,000           Building & Grounds - Main Office         160,000         75,000           Building & Grounds - Operations Center         60,000         75,000           G) Office Expense         150,000         55,000 </td <td>Chemicals</td> <td>400,000</td> <td>510,000</td>  | Chemicals                                | 400,000   | 510,000   |
| Sludge Handling         575,000         675,000           Lab Fees         100,000         110,000           Telemetry         20,000         40,000           Utilities         240,000         315,000           (2) Water Maintenance Cost         "T700,000         2,035,000           Materials and Supplies         2,100,000         1,684,000           Distribution System Repairs/Replacements         900,000         1,080,000           G) Sewer Maintenance Cost         600,000         600,000           Collection System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           Sewer Rehabilitation - CMOM         50,000         1,272,000           (4) Facilities Cost         "T10,000         110,000           Pump Stations         110,000         110,000           Lift Stations         800,000         900,000           (5) Building & Grounds Maintenance         800,000         900,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           G) Office Expense   | Miscellaneous Repairs and Supplies       | 240,000   | 260,000   |
| Lab Fees         100,000         110,000           Telemetry         20,000         40,000           Utilities         240,000         315,000           1,700,000         2,035,000           12) Water Maintenance Cost         3,000,000         1,634,000           Materials and Supplies         2,100,000         1,080,000           Distribution System Repairs/Replacements         900,000         1,080,000           (3) Sewer Maintenance Cost         800,000         600,000           Collection System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           Sewer Rehabilitation - CMOM         50,000         50,000           Lift Stations         110,000         110,000           Lift Stations         800,000         900,000           Lift Stations         800,000         900,000           Lift Stations         110,000         180,000           Lift Stations         160,000         180,000           Building & Grounds Maintenance         160,000         75,000           Building & Grounds - Main Office         160,000         75,000   | Projected Repairs                        | 125,000   | 125,000   |
| Telemetry   | Sludge Handling                          | 575,000   | 675,000   |
| Utilities         240,000 (1,700,000)         315,000 (2,035,000)           (2) Water Maintenance Cost         Vaterials and Supplies         2,100,000 (1,634,000)         1,634,000 (1,080,000)           Distribution System Repairs/Replacements         900,000 (2,714,000)         2,714,000           (3) Sewer Maintenance Cost         Collection System Repairs/Replacements         600,000 (600,000)         600,000           Odor and Grease Control         528,000 (622,000)         50,000         50,000           Sewer Rehabilitation - CMOM         50,000 (1,178,000)         50,000         50,000           Yeurp Stations         110,000 (10,000)         110,000         110,000           | Lab Fees                                 | 100,000   | 110,000   |
| 1,700,000   2,035,000   | Telemetry                                | 20,000    | 40,000    |
| Calibration   Calibration | Utilities                                | 240,000   | 315,000   |
| Materials and Supplies         2,100,000         1,634,000           Distribution System Repairs/Replacements         900,000         1,080,000           (3) Sewer Maintenance Cost         3,000,000         600,000           Collection System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           Sewer Rehabilitation - CMOM         1,178,000         1,272,000           (4) Facilities Cost         110,000         110,000           Pump Stations         110,000         110,000           Lift Stations         8800,000         900,000           Usilding & Grounds Maintenance         800,000         900,000           Building & Grounds - Main Office         160,000         180,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           Office Expense         15,000         15,000           Coffice Supplies         55,000         55,000           Printing Expense         85,000         85,000           (7) Information Technology Expense         170,000         185,000  |  | 1,700,000 | 2,035,000 |
| Distribution System Repairs/Replacements  | (2) Water Maintenance Cost               |           |           |
| 3,000,000   2,714,000     3   Sewer Maintenance Cost   Collection System Repairs/Replacements   600,000   600,000     Odor and Grease Control   528,000   622,000     Sewer Rehabilitation - CMOM   50,000   1,272,000     A   Facilities Cost   Fump Stations   110,000   110,000     Lift Stations   800,000   900,000     Lift Stations   800,000   900,000     A   Seventa Maintenance   Fump Stations   160,000   1,010,000     A   Seventa Maintenance   Fump Stations   1,000   1,000,000     Building & Grounds - Main Office   160,000   75,000     Building & Grounds - Indian Land   40,000   50,000     Building & Grounds - Operations Center   60,000   75,000     A   Seventa Labor   15,000   15,000     A   Seventa Labor   15,000 | Materials and Supplies                   | 2,100,000 | 1,634,000 |
| Collection System Repairs/Replacements  | Distribution System Repairs/Replacements | 900,000   | 1,080,000 |
| Collection System Repairs/Replacements         600,000         600,000           Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           4) Facilities Cost         Pump Stations         110,000         110,000           Lift Stations         800,000         900,000           Lift Stations         800,000         900,000           Suilding & Grounds Maintenance         160,000         180,000           Building & Grounds - Main Office         160,000         75,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           Contract Labor         15,000         15,000           Office Expense         55,000         55,000           Printing Expense         85,000         85,000           Printing Expense         85,000         155,000           (7) Information Technology Expense         170,000         185,000           Oata Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000   |  | 3,000,000 | 2,714,000 |
| Odor and Grease Control         528,000         622,000           Sewer Rehabilitation - CMOM         50,000         50,000           4) Facilities Cost         110,000         110,000           Pump Stations         110,000         110,000           Lift Stations         800,000         900,000           (5) Building & Grounds Maintenance         800,000         1,010,000           Building & Grounds - Main Office         160,000         180,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           Coffice Expense         75,000         305,000           Coffice Supplies         55,000         55,000           Printing Expense         85,000         85,000           (7) Information Technology Expense         170,000         185,000           Otata Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000  | (3) Sewer Maintenance Cost               |           |           |
| Sewer Rehabilitation - CMOM         50,000         50,000           (4) Facilities Cost         110,000         1,272,000           Pump Stations         110,000         110,000           Lift Stations         800,000         900,000           15) Building & Grounds Maintenance         800,000         1,010,000           Building & Grounds - Main Office         160,000         180,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           Building & Grounds - Special Spec   | Collection System Repairs/Replacements   | 600,000   | 600,000   |
| (4) Facilities Cost         Pump Stations       110,000       110,000         Lift Stations       800,000       900,000         (5) Building & Grounds Maintenance       910,000       180,000         Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense       170,000       185,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  | Odor and Grease Control                  | 528,000   | 622,000   |
| (4) Facilities Cost         Pump Stations       110,000       110,000         Lift Stations       800,000       900,000         910,000       1,010,000         (5) Building & Grounds Maintenance       800,000       180,000         Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         (6) Office Expense       260,000       305,000         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense       170,000       185,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000   | Sewer Rehabilitation - CMOM              | 50,000    | 50,000    |
| Pump Stations       110,000       110,000         Lift Stations       800,000       900,000         800,000       910,000       1,010,000         (5) Building & Grounds Maintenance         Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         Building & Grounds - Operations Center       60,000       75,000         Contract Labor       15,000       15,000         Offfice Supplies       55,000       55,000         Printing Expense       85,000       85,000         Printing Expense       85,000       155,000         (7) Information Technology Expense       170,000       185,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  |  | 1,178,000 | 1,272,000 |
| Lift Stations         800,000         900,000           (5) Building & Grounds Maintenance         910,000         1,010,000           Building & Grounds - Main Office         160,000         180,000           Building & Grounds - Indian Land         40,000         50,000           Building & Grounds - Operations Center         60,000         75,000           Building & Grounds - Operations Center         60,000         75,000           Contract Labor         15,000         15,000           Office Expense         55,000         55,000           Printing Expense         85,000         85,000           Printing Expense         85,000         155,000           (7) Information Technology Expense         170,000         185,000           Virtual Office Advantage         170,000         185,000           Data Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000  | (4) Facilities Cost                      |           |           |
| 910,000       1,010,000         (5) Building & Grounds Maintenance         Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         Building & Grounds - Operations Center       60,000       75,000         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         Printing Expense       85,000       85,000         (7) Information Technology Expense       170,000       185,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  | Pump Stations                            | 110,000   | 110,000   |
| Contract Labor   Supplies   State   State | Lift Stations                            | 800,000   | 900,000   |
| Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         (6) Office Expense         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  |  | 910,000   | 1,010,000 |
| Building & Grounds - Main Office       160,000       180,000         Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         (6) Office Expense         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  | (5) Building & Grounds Maintenance       |           |           |
| Building & Grounds - Indian Land       40,000       50,000         Building & Grounds - Operations Center       60,000       75,000         (6) Office Expense       260,000       305,000         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense       170,000       185,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000   |  | 160,000   | 180,000   |
| (6) Office Expense         260,000         305,000           Contract Labor         15,000         15,000           Office Supplies         55,000         55,000           Printing Expense         85,000         85,000           (7) Information Technology Expense         155,000         155,000           Virtual Office Advantage         170,000         185,000           Data Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000   | Building & Grounds - Indian Land         | 40,000    | 50,000    |
| (6) Office Expense         Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense       155,000       155,000         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000   | Building & Grounds - Operations Center   | 60,000    | 75,000    |
| Contract Labor       15,000       15,000         Office Supplies       55,000       55,000         Printing Expense       85,000       85,000         (7) Information Technology Expense         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  |  | 260,000   | 305,000   |
| Office Supplies         55,000         55,000           Printing Expense         85,000         85,000           (7) Information Technology Expense           Virtual Office Advantage         170,000         185,000           Data Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000   | (6) Office Expense                       |           |           |
| Printing Expense         85,000         85,000           (7) Information Technology Expense         T55,000         155,000           Virtual Office Advantage         170,000         185,000           Data Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000   | Contract Labor                           | 15,000    | 15,000    |
| (7) Information Technology Expense         155,000         155,000           Virtual Office Advantage         170,000         185,000           Data Processing Costs         65,000         0           Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000  | Office Supplies                          | 55,000    | 55,000    |
| (7) Information Technology Expense         Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  | Printing Expense                         | 85,000    | 85,000    |
| Virtual Office Advantage       170,000       185,000         Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000   |  | 155,000   | 155,000   |
| Data Processing Costs       65,000       0         Hardware Costs       20,000       30,000         Contract Maintenance       140,000       140,000  | (7) Information Technology Expense       |           |           |
| Hardware Costs         20,000         30,000           Contract Maintenance         140,000         140,000   | Virtual Office Advantage                 | 170,000   | 185,000   |
| Contract Maintenance         140,000         140,000  | Data Processing Costs                    | 65,000    | 0         |
|   | Hardware Costs                           | 20,000    | 30,000    |
| 395,000 355,000   | Contract Maintenance                     | 140,000   | 140,000   |
|   |  | 395,000   | 355,000   |

### **Contingency and Capital Replacement Fund**

**Budget Highlights** 

Lancaster County continues to be in a growth period that requires significant needs-driven Capital Improvement Projects. Therefore, projected capacity fees are \$7.0 million with plans to use \$1,642,364 from existing contingency funds and the collected capacity fees for various Capital Improvement Projects for budget year 2023-2024.

The District's Capital Improvement Program includes the following projects for year ending June 30, 2024: Hwy 521 20" Transmission Phase 3, Clems Branch PS Upgrade, Bridgemill #2 Gravity Outfall, Calvin Hall Forcemain, Developer Reimbursement Agreements, CRWSP SCADA/Surveillance/Pump, State Line Tank Relocation, Calvin Hall Pump Station, Riverside Road Regional Water Transmission, Transportation Betterment, and Land Acquisition. The District continues to fulfill its goal to provide water and sewer service for residents and businesses in Lancaster County.

| Contingency and Capital Replacement Fund     | 2022/2023 | 2023/2024 |
|--|-----------|-----------|
| Projected Capacity Fees                      |           |           |
| Contingency Funds                            | 836,634   | 1,642,364 |
| Projected Capacity Fees                      | 6,000,000 | 7,000,000 |
| Interest Income                              | 50,000    | 300,000   |
| Total Revenue Available for Capital Projects | 6,886,634 | 8,942,364 |
| Debt Service                                 |           |           |
| Principal & Interest                         | 1,070,342 | 1,070,364 |
| Projected Capital Projects                   |           |           |
| Transportation Betterment                    | 110,000   | 100,000   |
| Developer Reimbursement Agreements           | 916,292   | 1,482,000 |
| University Drive Connector Water Main        | 50,000    | 0         |
| Hwy 521 20" Transmission-Phase 3             | 1,500,000 | 1,800,000 |
| Riverside Road Regional Water Transmission   | 0         | 175,000   |
| Land Acquisition                             | 200,000   | 200,000   |
| State Line Tank Relocation                   | 50,000    | 1,500,000 |
| CRWSP SCADA/Surveillance/Pump                | 1,500,000 | 2,000,000 |
| Six Mile Creek Gravity Sewer                 | 300,000   | 0         |
| Calvin Hall Pump Station                     | 1,000,000 | 450,000   |
| Clems Branch PS Upgrade                      | 50,000    | 50,000    |
| Calvin Hall Forcemain                        | 0         | 75,000    |
| Hannah's Creek Gravity Sewer                 | 100,000   | 0         |
| Bridgemill #2 Gravity Outfall                | 40,000    | 40,000    |
| Total Expenditures for Capital Projects      | 6,886,634 | 8,942,364 |