



# Duckett Creek Sanitary District

## Operational Budget

January 1, 2024 – December 31, 2024

*Approved November 28, 2023*



3550 Highway K, O'Fallon, MO 63368 [www.duckettcreek.com](http://www.duckettcreek.com)

November 28, 2023

Members of the Duckett Creek Board of Trustees,

I hereby submit the recommended budget of Duckett Creek Sanitary District for the 2024 fiscal year. This budget continues to provide for the effective and efficient delivery of essential services while assuring the long-term stability of the District's treasury. In fiscal year 2024 the District continues its contract with Stantec for sewer rate advisory calculation services on commercial adjustments to equally align the commercial sewer rate with residential, which is the norm in our county. This progression over a three year period toward rate parity started in the spring of 2022. In addition, the District has contracted with Stantec to develop wholesale rate pricing for future evaluation and use. The updated Stantec rate projection will be presented to the board in November. Duckett Creek staff will take over updates to the tool after this budget season. Included in the draft 2024 budget includes a full year of the residential increase effective March 1, 2023 and a partial year of the third commercial parity increase planned for March of 2024.

In our fiscal year 2024 budget we have continued necessary infrastructure maintenance and improvements to our system at our new inflation affected pricing. The budget also includes a salary progression system that replaced a former design adding a shorter span to maximum salary which has been successful in attracting and retaining employees. The new plan offers salary progression for gaining job competency and role expertise. The new plan provides a means to address recurring vacancies which, if not addressed, could negatively affect the short and long term operation of our system.

#### ***Sewer Fund Revenue Overview***

As mentioned above, total Revenues for 2024 are budgeted to provide for all activities. In addition, the District will maintain a required reserve ratio of 110% of debt service coverage with the sewer fund's operating income. The third and final commercial rate increase in 2024 of \$0.95 cents per month to the minimum monthly rate, will contribute to help provide for the necessary coverage ratio as well as provide equality as compared to the residential rate. Total revenues increase over the 2023 estimate by 1.79% or \$316,425 with conservative budget projections for connection fees which are tied to construction activity.

Combined residential charge revenue totals \$13,814,902 with a 6.49% increase compared to the 2023 estimate which is \$12.972 million. This budget includes an estimated 334 new homes or 0.75% growth which is the projection of attainable residential growth for 2024 and less than our annual average growth of 1%. The combined commercial charge revenue budget totals \$3,620,468 compared to the 2023 estimate of \$3,030,375 an overall 19.47% increase. Miscellaneous revenue (Other Revenue) fluctuates year to year and returns to the minimum attainable level of \$20,600 plus the addition of a \$40,000 statement credit offered by Cigna health insurance for a total budget of \$60,600 in 2024.

#### **Connection Revenue**

The District received residential connection fees from January through September totaling \$1,188,400 and commercial connection fees of \$86,842 for the same time period. As stated above, the District routinely conservatively projects connection revenues every year although actual connection revenues have exceeded the \$200,000 annual budget since 2012. This minimum level allows for a budgeted amount that can be achieved, as estimated by our engineering department. As a reminder, we collect connection fees when a developer obtains a permit for the construction. We do not acquire the new customer until the building construction is complete or occupied.

#### **Other Revenue**

The District's miscellaneous revenue or Other Revenue for the present 2023 year includes a 2022 Cigna invoice credit of \$15,450 received this year, cell tower revenue of \$18,250, recycled metals of \$7,516, a workers' compensation insurance refund of \$4,973, a damage reimbursement from Messiah Lutheran for \$6,428, Cuivre River coop credit payment of \$2,561 and an insurance reimbursement for flood damage to the UV system totaling \$4,476. Since most are one-time occurrences, the "Other Revenue" budget for 2024 includes only routine revenue items for field

rents, cell tower charges and a one year Cigna statement credit, therefore is lower than the 2023 estimate by 17.89% or \$13,750.

### Charge Revenue

Residential Charge Revenue is impacted by new connections which represent new customers. The new budget allows for some of the new housing starts, and housing starts from the latter part of the year to be added slowly into our revenue stream. The Residential Charge Revenue budget of \$13,814,902 includes a 6.49% increase compared to the 2023 estimate of \$12.97 million and a 3.7% increase of \$492,464 compared to the 2023 budget. As mentioned above, the revenue budget also allows the District to reach its necessary debt service coverage ratio of 110%.

Commercial Charge Revenue totals \$3,620,468 in the 2024 budget which is a 19.47% increase from the 2023 estimate and is 20% higher than the 2023 budget or \$608,029. The District received commercial connections through September totaling \$86,842. These additional commercial developments will increase revenue once they are built.

### Appropriations

The proposed 2024 Budget authorizes appropriations for total sewer fund expenses of \$50,918,112 (\$50,020,164 net of interest) which includes operational expenses of \$9,927,324 capital expenses, including plant construction, of \$34,391,853 and debt service of \$6,598,935. Sewer fund expenses are outlined below.

### Operational Expenses

Operational expenses include department expenses for administration, information systems, debt service, engineering, sewer line maintenance, and operations and maintenance including lift station maintenance and plant maintenance. Major expenses in these departments are included in the following paragraphs.

Administration – Excluding personnel expenses, the 2024 Administration operational budget decreases compared to the current year 2023 estimate by 21.78% or \$73,039 and decreases by 3.68% or \$10,022 compared to the 2023 budget. 2024 changes include reductions in newsletter postage and printing which was used to mail rate increase notifications to all customers in 2023. All District office supplies, employee meetings, community outreach at the Cottleville Weldon Spring Rotary Club and expenses related to the accounting, purchasing and the customer service billing functions are included in this department's budget.

In the 2022 fiscal year the customer service collections expense account was separated into individual expense accounts for printing, billing, lock box, merchant processing and the Tyler web payment service. These items were previously bundled in the 10-2300 account where they were offset by fee receipts for credit processing, water utility letter fees and delinquent fees. This new process increases transparency and allows us to track these items more effectively. In the past year the merchant services expense (credit card processing fees) has increased and staff requested relief from the current merchant service provider, who is one of only two options that our ERP system allows to work with their online platform. Staff has evaluated other online platforms, and foresees a potential bid for these services in the next year after further evaluation. At present, staff proposes to pass the majority, if not all expense, on to customers. Therefore, the 2024 merchant services budget includes a \$4,000 increase from the 2023 budget and a \$49,500 decrease compared to the 2023 estimate. The \$4,000 budget is intended to offset any deficit of fees charged to customers. Fees will continue to be charged only to customers who use credit card processing as a payment option. Credit card processing comprised approximately 30.27% of all payments received in the last 12 month period (September 2022 to October 2023).

The overall administration budget, including personnel, increases by 6.89 % or \$123,307 compared to the 2023 estimate. Salaries which grow by 12.04% or \$114,228 compared to the 2023 estimate, include the mid-year hiring of an Information Systems Specialist to run a new inventory control system process using existing software. Also included in the salaries budget is a 5% cost of living increase to the top of the salary ranges and

progression along the salary range for non-executive employees who are not at the maximum salary range. Other budget increases compared to the 2023 estimate include retirement which grows by 11.65% or \$17,372 and the health insurance budget with an increase of 24.89% or \$44,646. Both retirement and health insurance budgets include expense for the new Information Systems position including the cost of family health coverage.

Information Systems – The 2024 Information Systems operational budget increases compared to the current year estimate by 7.5% or \$17,628 and 11.76% or \$26,600 from the current year budget with increases for software support and maintenance, computer equipment and programming.

Engineering – The 2024 Engineering operational budget, without personnel expense decreases by 8.81% or \$53,458 over the current year estimate due to increased cost in 2023 for emergency dig work in the sewer line maintenance account. The 2024 operational budget without personnel increases 26.68% or \$116,498 over the current year budget and includes a temporary one year increase in the dig budget of \$100,000. After 2024 the 20-6000 dig budget will return from \$320,000 to a flat \$220,000 annual recurring budget. Another increase to this department expense is an additional \$20,000 budget increase to move the back-up reimbursement account to Engineering from Operations and Maintenance where it was formerly housed.

Also new to this year's budget is additional training for water damage restoration, applied microbial remediation training and welding training. The total 2024 Engineering budget with personnel increases by 12% which is \$272,281 over the 2023 budget and 7.18% or \$168,382 over the 2023 estimate. For comparison to the 2023 estimate, full time salaries increase by 12.62% or \$141,867 due to full staffing, retirement increases by 8.97% or \$16,289 and health insurance increases by 16.82% or \$41,484. Personnel and salary expense increases in 2024 compared to the 2023 estimate due to the addition of a field services employee in late 2023 after a partial year vacancy for the position. As mentioned, the department's ongoing sewer line maintenance program is budgeted for \$320,000 in improvements for 2024 and \$220,000 annually thereafter as part of our continuing collection system maintenance program. This budget also provides equipment and tools for the sewer line maintenance function.

Operations and Maintenance – Operations and Maintenance operational expenses, excluding personnel expenses, increase by 2.85% or \$86,960 compared to the 2023 estimate and decrease by 5.95% or \$198,206 compared to the current year budget. Changes in line items compared to the 2023 budget include a combined 8% increase for property and casualty insurance and a 15.54% increase for auto insurance due to added vehicles and a 5% overall increase to premium. Professional engineering services for the pretreatment program with Geosyntec was approved late last year. In 2024 that expense should finish under budget and our pre-treatment program should be ready to start. Water utility increases by 20% or \$14,100 and natural gas increases by 7% or \$4,500, both compared to the current year budget. The lab consumables budget increase by 25% or \$15,000 due to increased testing expense and the bio-solid polymer budget increases by 12.2% or \$17,226 compared to the current year budget for the petroleum based product. The department expenses also include a sufficient budget for vehicle maintenance and fleet gasoline. Major reductions in the 2024 O&M expense budgets include the removal of the back-up reimbursement budget of \$20,000 to move this expense to the Engineering department, a \$234,900 and 61.8% reduction in the plant projects budget and a \$141,300 or 86% reduction in the lift station project budget.

The total operations expense budget including personnel items, decreases by 1.09% or \$57,909 compared to the 2023 budget and increases 4.7% or \$235,756 compared to the 2023 estimate. Compared to the 2023 budget, O&M salaries increase 7.16% or \$89,698, the retirement budget increases by 7.29% or \$15,472 and health insurance increases 10.93% or \$26,988. Large maintenance projects for 2024 are outlined below:

**Large Plant Maintenance and Lift Station Projects total \$847,250**

**Large Plant Maintenance Items of \$655,000 include:**

General Plant Maintenance \$300,000  
TP1 Clarifier Brush System \$45,000  
Roof Maintenance \$25,000  
TP1 Ditch Rotor Drive Electrical Conduit Replacement \$75,000  
TP2 Influent Pump \$50,000  
General Pumps \$50,000  
Road Repairs \$50,000

**Large Lift Station Maintenance Projects of \$192,250 Include:**

General Lift Station Maintenance \$100,000  
Hwy K Ball Valves and Hwy DD Flanged Ball Valve \$22,250  
Lift Station Parts Inventory \$20,000  
Lift Station Pump Inventory \$50,000

**Capital Expenses** Capital expenses increase by \$2,109,358 or 6.53% from the current year 2023 budget and increases \$14,359,384 or 71.68% from the current year estimate due to Hopewell plant construction, as well as other planned projects. The 2024 budget year's planned construction projects or purchases include:

Harvester Storage Building \$25,000  
Annual Fleet Replacement \$197,000  
Semi Truck Replacement for TP2 \$250,000  
Sludge Spreader Replacement-Land App \$170,000  
Replace TP1 Stainless Steel Gates \$200,000  
Complete Sewer Line Maint. - South Interceptor \$50,000  
TP4 Engineering-Estimated Remainder of CMT Contract \$100,000  
O'Fallon Hills Engineering \$116,127  
Engineering for TP1 Biosolids and Equipment Shed \$85,000  
Engineering for Rehabilitation of Future Pump Stations \$40,000  
General Engineering \$30,000  
GIS Upgrade \$9,000  
Incode ERP Upgrades \$13,900  
Rate Tool Updates Spring 2024 \$12,300

O'Fallon Hills \$640,000  
Hwy DD Water Line, Road Bore \$20,000  
Research Park LS Control Panel/Spare Pump \$60,000  
Twin Chimneys LS Controls \$30,000  
Princeton Place Controls, Regrading and Asphalt \$40,000  
Future Pump Station Rehabilitation Construction \$250,000  
Hwy K Addition/Project and Influent Structure \$570,070  
Dardenne Rehabilitation (Corrosion) \$1,750,000  
Replace Street Side Landscape Administration Bldg \$25,000  
Replace Admin Bldg HVAC Chiller \$127,203  
Redo Admin Bldg Sidewalk for ADA Accessibility \$45,000  
Admin Bldg Pavillion/Awning for Employee Breaks and Meetings \$5,000  
Concrete Curbing Replacement Admin Bldg \$10,000  
TP4 Construction \$29,516,253

The Hopewell TP4 project was approved at the September 2022 board meeting and a major change order was approved in 2023 to add an aeration basin for increased capacity. The total TP4 Budget for 2023 and 2024 equals \$44.375 million including permits, overhead electric, completion of the access road, the East Influent Pipeline, the Dardenne Creek Interceptor, and the conversion of Wyndgate to a lift station. The total 2024 capital budget is set at \$34,391,853.

**Debt Service** - The 2024 budget provides for all required debt service obligations and the budget includes the required revenue ratio coverage of 110% which is dividing operating income by debt service to reach a minimum ratio of 110%. Gross debt service equals \$6,598,935 and the interest income offset is estimated at 4.13% in 2024 totaling \$897,948 for a net debt service amount of \$5,700,987

**Fund Balance Reserve** - Based on the estimates of revenue, and all authorized expenditures we are projecting an unrestricted fund balance at the 2024 fiscal year end of **\$10,415,344**. This proposed fund balance amount is in addition to maintaining \$800,000 in required 2015 bond reserve, funds accumulated for debt service, a benefit reserve fund, the Hopewell TP4 reserve fund of \$1,500,000 and the Board mandated emergency reserve of \$3,000,000. The overall debt service coverage ratio is projected to be 123% (141% net of interest) for fiscal year 2024 which exceeds the required 110% debt service covenant.

**Compensation Plan** – Last September the board approved authorization for a necessary wage cost increase that aligns efforts to reward employees for skill acquisition and job mastery by adjusting our salary range down to a five year step system with a final \$1,500 step reward for longevity of 15 years or more. The pay plan has helped the District be competitive in the current aggressive labor market and will help prevent the loss of skilled



employees. The cost of living CPI indexes exceeded 4.5% for the first half of the year. A recent salary survey of local governments included an average 5% increase with some governments making range adjustments. Therefore, we believe the cost of living (COLA) adjustment of 5% is appropriate to fairly adjust for cost of living increases. The average wage increase compared to the 2023 wage rates will be 7.75% including directors and 7.94% excluding directors.

In November 2017, the District created a benefit reserve fund to allocate premium savings and surplus funds received from our level-funded insurance program. The money in the fund was intended to off-set premium increases or other benefit expenses if needed. Because premiums from year-to-year are considered revenue items and due to the receipt of surplus funds or negotiated credits since 2018, the benefit reserve fund continues to slowly grow in size. The budgeted reserve balance at fiscal 2024 year-end is projected at \$274,944.

### **History of Medical Insurance**

During the 2019 year, an employee committee met various times to provide feedback on employee preferences they obtained regarding potential benefit changes considering the addition of the LAGERS retirement plan and subsequent cost increase. The outcome of those discussions was replacing the 100% employer funded deductible to an employee share of the deductible totaling \$600 for employee only coverage and \$1,200 for employee and dependent coverage. This employee deductible share is comparable to our narrowed peer group in St. Charles County. In addition, employee only coverage, previously no cost to employees, was changed to include a 10% premium share from employees. The last benefit and salary survey was done in 2022 and showed the health insurance deductibles and plans were still comparable with peers.

An early renewal quote from Cigna, our medical insurance company indicated their desire to increase premiums by 12.6%. [After discussions with our broker, the final renewal increase was limited to 11.7% with a \\$40,000 statement credit, an overall savings of \\$5,907 for all departments including sewer lateral. No adjustment was made in the budget from October to November for this savings which was equal to 0.82% net expense savings.](#) The Cigna renewal includes no change in plan design or benefits and includes continuation of the MotivateMe wellness program. The MotivateMe program started in 2021 to provide an offset for the H.S.A. contribution of \$300 for employee enrollments and \$600 for employee and spouse enrollments. These offsets are only achieved after completion of multiple healthy behavior activities such as health screenings, preventive exams, coaching programs, wellness activities or weight loss and body mass index changes. Due to a staffing addition in Administration and filling a vacancy in Engineering, the overall health insurance benefit is budgeted to increase by 16.54% or \$113,531.

The 2022 benefit and salary survey and outside compensation study shows the District could compare more favorably to peers if there were additional overall leave with the availability of an emergency medical leave bank with low accrual rates and low accrual retention as a consideration for the future. The pension benefit factor of 2.0% (of final average salary) is now the norm for most local entities compared to the District's LAGERS benefit program of 1.5%. [A benefit of 1.75% was recommended by LAGERS as a potential benefit improvement with lesser expense.](#) The survey also identified a larger employer cost share for family health coverage. The District will consider these benefit comparisons with a future survey review in 2024. Any future change would be properly discussed and evaluated with the Board prior to request. The 2023 pension budget includes a 0.1% increase to the LAGERS rate and a 7.54% increase in budget or \$42,296.42 compared to the prior year's budget and a 9.13% or \$50,503 increase compared to the prior year 2023 estimate.

Our broker Marsh McLennan advised that the District's dental renewal with Delta is an increase of [5% or \\$1,741.68](#). Vision increases by [8% or \\$455.28](#) but is a guaranteed rate for two years. The 2024 budget includes a combined net increase of \$2,439 or 8.4% for both programs including a buffer for employee enrollment changes. Life and disability with UNUM had a rate hold which ends in 2024. UNUM's renewal of the total life and disability package was offered with an increase of [6.1% or \\$1,678](#). MetLife offered an improved long term disability benefit of 60% instead of 50% with a total package price (life and disability) of [\\$28,274, which is an increase of \\$794 or 2.9% over current, a savings of \\$884 annually compared to the UNUM renewal.](#) The total budget for dental, life, vision and disability insurance equals \$63,005, a difference of 8.57% or \$4,800 compared to the prior year's budget. Final marketing results for all insurance will be shared with the board at the November board meeting.

### **Sewer Lateral Fund**

The Sewer Lateral Fund was implemented on January 1, 2017. The program is funded with a \$28 annual customer fee approved in the April 2016 election for the sewer lateral program repairs. This program pays for costs related to diagnosis and repair or replacement of private sewer lateral lines.

The 2024 budget includes revenue projected at \$730,198 and expenses totaling \$677,687. Budgeted expenses include salaries and benefits for allocation of the following positions to the program: 1.5% of the Senior Engineering Supervisor position's time, operation of the program with 76.5% of the Inspector position, 7% of the Engineering Assistant's time and the Director of Engineering and Operations at 1%. Administration personnel expense includes Information Systems, Accounting and Customer Service at 12% total or 0.12 of a full time equivalency (FTE). The budget also includes overhead such as utilities and maintenance as well as office supplies, postage, vehicle fuel, vehicle insurance and maintenance. [In 2023 a miscellaneous expense of \\$21,255 is estimated to cover refunds for sewer lateral fees charged in the Summergate subdivision. The subdivision has a mix of single family homes, villas and condos. Some of the buildings have six or more units that were determined not eligible for the program and their fees are being refunded.](#)

Most of the expense budget is appropriated for sewer lateral repairs with \$560,000 budgeted for this purpose. The Sewer Lateral Fund is budgeted to end the 2024 year with a budgeted net income of \$52,511 and an estimated program balance of [\\$588,289](#) which is restricted for future residential sewer lateral repairs.

In closing, I want to express my gratitude to the directors and department supervisors for their assistance in the preparation of this budget. I want to acknowledge the Director of Finance and Administration, Julie O'Guinn for helping to develop and finalize these recommendations and preparation of the budget with the assistance of Sarah Beckmann and accounting staff members Bridget Knudsen and Sarah Marien, whose contributions enable a successful budget function.

Together, we commend this budget for your consideration.

Keith Arbuckle, Executive Director

DUCKETT CREEK SEWER DISTRICT 5-YEAR PROJECTION SUMMARY  
 November 28, 2023 *Cash Basis*

					Projected Budgets for Discussion Only			
	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>Operating Revenues</b>								
Charges and Services	13,715,687	16,334,878	16,002,750	17,435,370	17,842,854	18,071,284	18,186,396	18,302,317
Connection Fees	511,062	200,000	1,275,242	200,000	100,000	100,000	300,000	300,000
Surcharge Income	243,319	241,170	261,696	261,696	257,144	257,144	0	0
Inspections/Other Rev.	113,192	31,600	113,554	72,600	39,600	31,600	34,900	34,900
<b>Total Operating Revenue</b>	<b>14,583,260</b>	<b>16,807,648</b>	<b>17,653,241</b>	<b>17,969,666</b>	<b>18,239,598</b>	<b>18,460,028</b>	<b>18,521,296</b>	<b>18,637,217</b>
<b>Operating Expenses</b>								
Administration	1,555,645	1,725,542	1,790,089	1,913,396	2,156,774	2,307,561	2,433,547	2,566,487
Information Services	198,431	226,120	235,092	252,720	259,288	265,764	272,402	279,206
Engineering	1,765,568	2,242,378	2,346,277	2,514,659	2,632,611	2,866,035	3,025,995	3,195,778
Operations & Maint.	5,584,465	5,304,457	5,010,791	5,246,549	5,427,374	6,184,436	6,348,304	6,930,256
<b>Total Operating Expenses</b>	<b>9,104,018</b>	<b>9,498,497</b>	<b>9,382,249</b>	<b>9,927,324</b>	<b>10,476,047</b>	<b>11,623,796</b>	<b>12,080,248</b>	<b>12,971,726</b>
<b>OPERATING INCOME (LOSS)</b>	<b>5,479,242</b>	<b>7,309,151</b>	<b>8,270,992</b>	<b>8,042,342</b>	<b>7,763,551</b>	<b>6,836,232</b>	<b>6,441,049</b>	<b>5,665,491</b>
Costs of Issuance	237,510	0	0					
Current Debt Service	3,540,947	6,653,778	6,653,778	6,598,935	6,540,032	4,221,766	3,438,784	3,439,444
Interest Income General (cr)	261,271	226,362	591,501	419,786	0	0	0	0
Interest Income 2022 (cr)	0	0	1,674,464	478,162	155,208	104,193	98,984	102,208
<b>NET DEBT SERVICE</b>	<b>3,778,457</b>	<b>6,427,416</b>	<b>4,387,813</b>	<b>5,700,987</b>	<b>6,384,824</b>	<b>4,117,573</b>	<b>3,339,800</b>	<b>3,337,236</b>
<b>Total Capital Expenditures</b>	<b>6,629,349</b>	<b>32,282,495</b>	<b>20,032,469</b>	<b>34,391,853</b>	<b>4,164,706</b>	<b>2,040,200</b>	<b>3,401,598</b>	<b>2,587,416</b>
<b>Net Income</b>	<b>-4,928,563</b>	<b>-31,400,760</b>	<b>-16,149,290</b>	<b>-32,050,498</b>	<b>-2,785,979</b>	<b>678,459</b>	<b>-300,350</b>	<b>-259,161</b>
Transfers In-Prior Year Reimb.			286,181					
Transfers In-Curr Yr Project Reimb.		27,591,000	14,136,650	29,430,942				
Release 2006 reserve								
<b>Unrestricted Fund Bal Est. ('22 Actual)</b>	<b>\$ 16,722,003</b>	<b>\$ 12,912,243</b>	<b>\$ 13,034,899</b>	<b>\$ 10,415,343</b>	<b>\$ 7,629,363</b>	<b>\$ 9,107,822</b>	<b>\$ 8,807,472</b>	<b>\$ 8,548,311</b>
Restricted Proj Fund Interest		\$ -	\$ 1,674,464	\$ 478,162				
Restricted Project Fund Balance		\$ 13,588,812	\$ 28,952,780	\$ -				
Board Designated Reserve	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Surplus Share		\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Cigna Statement Credit		\$ 16,000	\$ 16,000	\$ 40,000				
Offset Premium 23 \$16,000		\$ -	\$ -					
Offset Wellness (Actual < 50%)		\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)
Benefit Stabilization Reserve	\$ 269,164	\$ 280,054	\$ 260,054	\$ 274,944	\$ 269,834	\$ 264,724	\$ 259,614	\$ 254,504
Reserve -2015 DCSD issue	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -
Reserve -2022 DCSD issue		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Coverage Ratio Net DS (Goal of 1.10)	1.45	1.14	1.88	1.41	1.22	1.66	1.93	1.70
Coverage Ratio Curr DS (Goal of 1.10)	1.55	1.10	1.24	1.22	1.19	1.62	1.87	1.65
Reserve Ratio (Goal of 25-40%)	184%	136%	139%	105%	73%	78%	73%	66%

Covg:Income/DS. Reserve: FB/OpEXP

Capital expenses follow a ten year plan produced by depts.



DUCKETT CREEK SEWER DISTRICT 5-YEAR PROJECTION SUMMARY  
November 28, 2023 *Cash Basis*

	Projected Budgets for Discussion Only													
	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
<b>Operating Revenues</b>														
Charges and Services	13,715,687	16,334,878	16,002,750	17,435,370	17,842,854	18,071,284	18,186,396	18,302,317	18,419,052	18,536,607	18,654,988	18,774,201	18,894,252	19,006,947
Connection Fees	511,062	200,000	1,275,242	200,000	100,000	100,000	300,000	300,000	400,000	540,000	740,000	740,000	740,000	25,000
Surcharge Income	243,319	241,170	261,696	261,696	257,144	257,144	0	0	0	0	0	0	0	0
Inspections/Other Rev.	113,192	31,600	113,554	72,600	39,600	31,600	34,900	34,900	34,900	34,900	34,900	34,900	34,900	21,800
<b>Total Operating Revenue</b>	<b>14,583,260</b>	<b>16,807,648</b>	<b>17,653,241</b>	<b>17,969,666</b>	<b>18,239,598</b>	<b>18,460,028</b>	<b>18,521,296</b>	<b>18,637,217</b>	<b>18,853,952</b>	<b>19,111,507</b>	<b>19,429,888</b>	<b>19,549,101</b>	<b>19,669,152</b>	<b>19,053,747</b>
<b>Operating Expenses</b>														
Administration	1,555,645	1,725,542	1,790,089	1,913,396	2,156,774	2,307,561	2,433,547	2,566,487	2,707,526	2,855,919	2,997,397	3,147,303	3,306,234	3,474,833
Information Services	198,431	226,120	235,092	252,720	259,288	265,764	272,402	279,206	286,229	293,378	300,705	308,215	315,963	323,853
Engineering	1,765,568	2,242,378	2,346,277	2,514,659	2,632,611	2,866,035	3,025,995	3,195,778	3,376,050	3,567,528	3,750,560	3,944,399	4,149,160	4,365,016
Operations & Maint.	5,584,465	5,304,457	5,010,791	5,246,549	5,427,374	6,184,436	6,348,304	6,930,256	6,727,252	7,308,807	7,574,692	7,773,504	8,024,905	8,247,300
<b>Total Operating Expenses</b>	<b>9,104,018</b>	<b>9,498,497</b>	<b>9,382,249</b>	<b>9,927,324</b>	<b>10,476,047</b>	<b>11,623,796</b>	<b>12,080,248</b>	<b>12,971,726</b>	<b>13,097,058</b>	<b>14,025,632</b>	<b>14,623,352</b>	<b>15,173,421</b>	<b>15,796,262</b>	<b>16,411,002</b>
<b>OPERATING INCOME (LOSS)</b>	<b>5,479,242</b>	<b>7,309,151</b>	<b>8,270,992</b>	<b>8,042,342</b>	<b>7,763,551</b>	<b>6,836,232</b>	<b>6,441,049</b>	<b>5,665,491</b>	<b>5,756,894</b>	<b>5,085,875</b>	<b>4,806,535</b>	<b>4,375,680</b>	<b>3,872,890</b>	<b>2,642,745</b>
Costs of Issuance	237,510	0	0											
Current Debt Service	3,540,947	6,653,778	6,653,778	6,598,935	6,540,032	4,221,766	3,438,784	3,439,444	3,437,007	3,436,472	3,437,633	3,440,283	3,439,217	3,439,433
Interest Income General (cr)	261,271	226,362	591,501	419,786	0	0	0	0	0	0	0	0	0	0
Interest Income 2022 (cr)	0	0	1,674,464	478,162	155,208	104,193	98,984	102,208	106,744	109,330	112,203	117,278	121,386	44,000
<b>NET DEBT SERVICE</b>	<b>3,778,457</b>	<b>6,427,416</b>	<b>4,387,813</b>	<b>5,700,987</b>	<b>6,384,824</b>	<b>4,117,573</b>	<b>3,339,800</b>	<b>3,337,236</b>	<b>3,330,263</b>	<b>3,327,142</b>	<b>3,325,430</b>	<b>3,323,005</b>	<b>3,317,831</b>	<b>3,395,433</b>
<b>Total Capital Expenditures</b>	<b>6,629,349</b>	<b>32,282,495</b>	<b>20,032,469</b>	<b>34,391,853</b>	<b>4,164,706</b>	<b>2,040,200</b>	<b>3,401,598</b>	<b>2,587,416</b>	<b>3,204,274</b>	<b>2,385,612</b>	<b>2,210,890</b>	<b>1,898,288</b>	<b>1,770,306</b>	<b>966,164</b>
<b>Net Income</b>	<b>-4,928,563</b>	<b>-31,400,760</b>	<b>-16,149,290</b>	<b>-32,050,498</b>	<b>-2,785,979</b>	<b>678,459</b>	<b>-300,350</b>	<b>-259,161</b>	<b>-777,644</b>	<b>-626,879</b>	<b>-729,785</b>	<b>-845,613</b>	<b>-1,215,247</b>	<b>-1,718,852</b>
Transfers In-Prior Year Reimb.			286,181											
Transfers In-Curr Yr Project Reimb.		27,591,000	14,136,650	29,430,942										
Release 2006 reserve														
<b>Unrestricted Fund Bal Est. ('22 Actual)</b>	<b>\$ 16,722,003</b>	<b>\$ 12,912,243</b>	<b>\$ 13,034,899</b>	<b>\$ 10,415,343</b>	<b>\$ 7,629,363</b>	<b>\$ 9,107,822</b>	<b>\$ 8,807,472</b>	<b>\$ 8,548,311</b>	<b>\$ 7,770,668</b>	<b>\$ 7,143,788</b>	<b>\$ 6,414,004</b>	<b>\$ 5,568,390</b>	<b>\$ 4,353,143</b>	<b>\$ 2,634,291</b>
Restricted Proj Fund Interest		\$ -	\$ 1,674,464	\$ 478,162										
Restricted Project Fund Balance		\$ 13,588,812	\$ 28,952,780	\$ -										
Board Designated Reserve	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Surplus Share		\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Cigna Statement Credit		\$ 16,000	\$ 16,000	\$ 40,000										
Offset Premium 23 \$16,000		\$ -	\$ -	\$ -										
Offset Wellness (Actual < 50%)		\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)	\$ (25,110)
Benefit Stabilization Reserve	\$ 269,164	\$ 280,054	\$ 260,054	\$ 274,944	\$ 269,834	\$ 264,724	\$ 259,614	\$ 254,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve -2015 DCSD issue	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve -2022 DCSD issue		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Coverage Ratio Net DS (Goal of 1.10)	1.45	1.14	1.88	1.41	1.22	1.66	1.93	1.70	1.73	1.53	1.45	1.32	1.17	0.78
Coverage Ratio Curr DS (Goal of 1.10)	1.55	1.10	1.24	1.22	1.19	1.62	1.87	1.65	1.67	1.48	1.40	1.27	1.13	0.77
Reserve Ratio (Goal of 25-40%)	184%	136%	139%	105%	73%	78%	73%	66%	59%	51%	44%	37%	28%	16%

Covg:Income/DS. Reserve: FB/OpEXP

Capital expenses follow a ten year plan produced by depts.

**DUCKETT CREEK SANITARY DISTRICT - 2024 REVENUE BUDGET**

<b>REVENUES</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b><u>RESIDENTIAL CHARGES</u></b>				
01-4001 - SEWER CHARGES-RESIDENTIAL	\$10,634,138	\$12,856,495	\$12,462,871	\$13,312,902
01-4002 - RIVERDALE SEWER CHGS RES	140,320	138,016	146,260	146,260
01-4003 - WYNDGATE SEWER CHRGS RES	313,974	309,028	336,840	336,840
01-4030 - SEWER LATE CHARGES	23,329	18,000	23,052	18,000
01-4040 - NSF FEES	1,258	900	3,351	900
TOTAL RESIDENTIAL CHARGES	\$11,113,019	\$13,322,439	\$12,972,375	\$13,814,902
<b><u>COMMERCIAL CHARGES</u></b>				
01-4115 - SEWER CHARGES-COMMERCIAL	\$2,505,156	\$3,009,664	\$3,020,625	\$3,610,718
01-4117 - WYNDGATE SEWER CHRGS COM	7,410	2,775	9,750	9,750
TOTAL COMMERCIAL CHARGES	\$2,512,566	\$3,012,439	\$3,030,375	\$3,620,468
<b><u>CONNECTION FEES</u></b>				
01-4210 - RESIDENTIAL CONNECTION FEES	\$230,800	\$104,000	\$1,188,400	\$104,000
01-4211 - COMMERCIAL CONNECTION FEES	\$327,462	\$96,000	\$86,842	\$96,000
TOTAL CONNECTION FEES	\$558,262	\$200,000	\$1,275,242	\$200,000
<b><u>SURCHARGE INCOME</u></b>				
01-4301 - SURCHARGE INCOME	\$0	\$0	\$0	\$0
01-4302 - RIVERDALE SURCHARGE INCOME	64,297	63,216	67,768	67,768
01-4303 - WYNDGATE SURCHARGE INCOME	180,824	177,954	193,928	193,928
TOTAL SURCHARGE INCOME	\$245,121	\$241,170	\$261,696	\$261,696
<b><u>INSPECTION FEES</u></b>				
01-4420 - INSPECTION FEES	\$56,141	\$9,500	\$36,704	\$9,500
TOTAL INSPECTION FEES	\$56,141	\$9,500	\$36,704	\$9,500
<b><u>OTHER REVENUE</u></b>				
01-4500 - PERMIT FEES	\$2,550	\$1,500	\$4,700	\$2,500
01-4501 - OTHER REVENUE	34,801	20,600	72,150	60,600
TOTAL OTHER REVENUE	\$37,351	\$22,100	\$76,850	\$63,100
<b>TOTAL REVENUES:</b>	<b>\$14,522,460</b>	<b>\$16,807,648</b>	<b>\$17,653,241</b>	<b>\$17,969,666</b>

**DUCKETT CREEK SANITARY DISTRICT - 2024 ADMINISTRATION EXPENSE BUDGET - DEPARTMENT 10**

**DEPARTMENTAL EXPENDITURES**

**WAGES - REGULAR**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>10 - 0001 WAGES-ADMIN-FULL TIME</b>	\$855,380	\$945,571	\$948,525	\$1,062,753
0002 - WAGES-ADMIN-PART TIME	0	0	0	0
0003 - WAGES-ADMIN-INTERNSHIPS	7,260	8,500	1,740	8,500
0004 - WAGES BOARD OF TRUSTEES	2,250	1,500	1,500	1,500
<b>TOTAL WAGES-REGULAR</b>	<b>\$864,890</b>	<b>\$955,571</b>	<b>\$951,765</b>	<b>\$1,072,753</b>

**WAGES - OVERTIME**

0100 - WAGES-ADMIN-OVERTIME	\$0	\$250	\$0	\$250
0101 - PERSONAL LEAVE BUY BACK	4,306	4,500	3,227	4,300
<b>TOTAL WAGES-OVERTIME</b>	<b>\$4,306</b>	<b>\$4,750</b>	<b>\$3,227</b>	<b>\$4,550</b>

**FRINGE BENEFITS**

0200 - FICA	\$60,880	\$71,622	\$72,044	\$80,571
0201 - ER RETIREMENT CONTRIBUTION	48,892	147,300	149,127	166,499
0202 - DISABILITY & LIFE INSURANCE	7,095	7,280	7,167	9,067
0203 - WORKER'S COMPENSATION INS	51,774	57,070	61,242	60,811
0204 - HEALTH INSURANCE	100,378	179,349	179,339	223,985
0205 - DENTAL INSURANCE	5,628	6,538	6,197	7,958
0207 - VISION INSURANCE	1,135	1,169	1,094	1,331
0208 - CAR ALLOWANCE	6,000	6,000	6,000	6,000
0210 - PAYROLL PROCESSING FEES	17,404	16,500	17,477	17,500
<b>TOTAL FRINGE BENEFITS</b>	<b>\$299,186</b>	<b>\$492,828</b>	<b>\$499,687</b>	<b>\$573,722</b>

**BOND ADMINISTRATION FEES**

1300 - ADMINISTRATIVE BOND FEES	\$9,968	\$5,025	\$7,445	\$7,500
<b>TOTAL BOND ADMINISTRATION FEES</b>	<b>\$9,968</b>	<b>\$5,025</b>	<b>\$7,445</b>	<b>\$7,500</b>

**FEES**

1700 - BANKING FEES	\$3,643	\$20,200	\$19,238	\$19,800
<b>TOTAL FEES</b>	<b>\$3,643</b>	<b>\$20,200</b>	<b>\$19,238</b>	<b>\$19,800</b>

**DUES & PUBLICATIONS**

2100 - DUES & PUBLICATIONS	\$5,891	\$4,859	\$6,671	\$5,875
<b>TOTAL DUES &amp; PUBLICATIONS</b>	<b>\$5,891</b>	<b>\$4,859</b>	<b>\$6,671</b>	<b>\$5,875</b>

**PROF SERVICES - ACCOUNTING**

2200 - PROFESSIONAL SVCS - ACCOUNTING	\$21,400	\$22,000	\$22,175	\$21,600
<b>TOTAL PROFESSIONAL SVCS - ACCOUNTING</b>	<b>\$21,400</b>	<b>\$22,000</b>	<b>\$22,175</b>	<b>\$21,600</b>

PROF SERVICES - COLLECTIONS

2300 - PROFESSIONAL SVCS - COLLECTING	\$716	\$3,000	\$2,200	\$1,200
2305 - PRINTING -BILLING STOCK	6,739	8,235	7,701	8,703
2306 - BILLING SERVICE	11,348	12,000	12,742	12,750
2307 - LOCK BOX SERVICE	13,293	12,500	14,500	14,500
2308 - MERCHANT PROCESSING SVC	21,225	1,000	54,500	5,000
2309 - UB BILLING SVCS - TYLER	208	400	400	400
TOTAL PROF SVCS - COLLECTIONS	\$53,528	\$37,135	\$92,043	\$42,553

PROF SERVICES - LEGAL

2400 - PROFESSIONAL SVCS - LEGAL	\$30,991	\$25,000	\$25,000	\$25,000
TOTAL PROF SVCS - LEGAL	\$30,991	\$25,000	\$25,000	\$25,000

PROF SERVICES - MEDICAL

2500 - PROF SERVICES - MEDICAL	\$1,481	\$3,500	\$1,630	\$2,000
TOTAL PROF SERVICES - MEDICAL	\$1,481	\$3,500	\$1,630	\$2,000

PROF SERVICES - PERSONNEL

2600 - PROFESSIONAL SVCS - PERSONNEL	\$18,170	\$7,000	\$4,700	\$4,500
TOTAL PROF SERVICES - PERSONNEL	\$18,170	\$7,000	\$4,700	\$4,500

OFFICE SUPPLIES

3000 - OFFICE SUPPLIES	\$6,650	\$8,680	\$4,774	\$6,720
TOTAL OFFICE SUPPLIES	\$6,650	\$8,680	\$4,774	\$6,720

MISCELLANEOUS

3100 - POSTAGE	\$73,476	\$68,299	\$77,149	\$77,200
3101 - DISTRICT NEWSLETTER	17,172	23,033	28,201	1,799
3200 - MISCELLANEOUS	3,339	1,895	3,233	3,245
3300 - EMPLOYEE ASSISTANCE EAP	1,202	1,035	1,035	1,035
TOTAL MISCELLANEOUS	\$95,189	\$94,262	\$109,618	\$83,279

TRAINING/EDUCATION

4000 - TRAVEL & TRAINING	\$7,872	\$15,958	\$16,744	\$18,135
4001 - SPECIALIZED EDUCATION/TRAINING	3,650	10,000	5,990	10,000
TOTAL TRAINING/EDUCATION	\$11,523	\$25,958	\$22,734	\$28,135

STAFF DEVELOPMENT

4100 - STAFF DEVELOPMENT	\$13,413	\$17,574	\$18,182	\$14,209
TOTAL STAFF DEVELOPMENT	\$13,413	\$17,574	\$18,182	\$14,209

COMMUNITY AFFAIRS

4200 - COMMUNITY AFFAIRS	\$903	\$1,200	\$1,200	\$1,200
TOTAL COMMUNITY AFFAIRS	\$903	\$1,200	\$1,200	\$1,200

**TOTAL ADMINISTRATION:** \$1,441,131 \$1,725,542 \$1,790,089 \$1,913,396

**DUCKETT CREEK SANITARY DISTRICT - 2024 INFORMATION SERVICES EXPENSE BUDGET - DEPARTMENT 12**

<b><i>DEPARTMENTAL EXPENDITURES</i></b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b><u>COMPUTER MAINTENANCE</u></b>				
12 - 1100 - PROGRAMMING	\$750	\$2,000	\$8,400	\$12,000
1101 - SOFTWARE	942	1,000	1,000	1,000
1102 - SOFTWARE SUPPORT & MAINTENANCE	101,149	99,330	99,330	112,970
1103 - COMPUTER EQUIPMENT	18,709	14,000	16,000	20,000
TOTAL COMPUTER MAINTENANCE	\$121,550	\$116,330	\$124,730	\$145,970
<b><u>EQUIPMENT LEASE</u></b>				
1400 - EQUIPMENT LEASE	\$5,816	\$7,360	\$7,360	\$7,050
TOTAL EQUIPMENT LEASE	\$5,816	\$7,360	\$7,360	\$7,050
<b><u>EQUIPMENT MAINTENANCE</u></b>				
1500 - OFFICE EQUIPMENT MAINTENANCE	\$5,840	\$8,400	\$8,400	\$7,870
TOTAL EQUIPMENT MAINTENANCE	\$5,840	\$8,400	\$8,400	\$7,870
<b><u>DUES &amp; PUBLICATIONS</u></b>				
2100 - DUES & PUBLICATIONS	\$0	\$0	\$0	\$0
TOTAL DUES & PUBLICATIONS	\$0	\$0	\$0	\$0
<b><u>TRAINING/EDUCATION</u></b>				
4000 - TRAVEL & TRAINING	\$1,201	\$3,600	\$4,172	\$3,600
TOTAL TRAINING/EDUCATION	\$1,201	\$3,600	\$4,172	\$3,600
<b><u>TELEPHONE/PAGERS</u></b>				
5100 - TELEPHONE, INTERNET, SATELLITE	\$40,036	\$64,010	\$64,010	\$61,830
5101 - CELLULAR PHONE	21,713	26,420	26,420	26,400
TOTAL TELEPHONE/PAGERS	\$61,749	\$90,430	\$90,430	\$88,230
<b>TOTAL INFORMATION SERVICES:</b>	<b>\$196,156</b>	<b>\$226,120</b>	<b>\$235,092</b>	<b>\$252,720</b>



**DUCKETT CREEK SANITARY DISTRICT - 2024 ENGINEERING EXPENSE BUDGET - DEPARTMENT 20**

<b><i>DEPARTMENTAL EXPENDITURES</i></b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<b><u>WAGES - REGULAR</u></b>				
20 - 0001 - WAGES-ENGINEERING-FULL TIME	\$987,922	\$1,168,851	\$1,124,528	\$1,266,395
0002 - WAGES-ENGINEERING-PART TIME	26,096	18,400	26,000	18,400
TOTAL WAGES-REGULAR	\$1,014,018	\$1,187,251	\$1,150,528	\$1,284,795
<b><u>WAGES - OVERTIME</u></b>				
0100 - WAGES-ENGINEERING-OVERTIME	\$56,216	\$60,000	\$45,618	\$60,000
0101 - PERSONAL LEAVE BUY BACK	1,311	1,500	1,923	2,800
TOTAL WAGES-OVERTIME	\$57,527	\$61,500	\$47,541	\$62,800
<b><u>FRINGE BENEFITS</u></b>				
0200 - FICA	\$78,994	\$95,377	\$91,071	\$102,938
0201 - ER RETIREMENT CONTRIBUTION	47,857	190,704	181,671	197,960
0202 - DISABILITY & LIFE INSURANCE	9,167	9,948	9,759	11,074
0204 - HEALTH INSURANCE	128,053	250,343	246,581	288,065
0205 - DENTAL INSURANCE	7,831	9,062	8,617	9,844
0207 - VISION INSURANCE	1,543	1,563	1,523	1,655
0208 - CAR ALLOWANCE	0	0	2,400	2,400
TOTAL FRINGE BENEFITS	\$273,445	\$556,997	\$541,622	\$613,936
<b><u>DUES &amp; PUBLICATIONS</u></b>				
2100 - DUES & PUBLICATIONS	\$8,939	\$10,400	\$11,285	\$11,654
TOTAL DUES & PUBLICATIONS	\$8,939	\$10,400	\$11,285	\$11,654
<b><u>PROF SVCS - ENGINEERING</u></b>				
2700 - PROFESSIONAL SVCS - ENGINEERING	\$0	\$0	\$0	\$0
TOTAL PROF SVCS - ENGINEERING	\$0	\$0	\$0	\$0
<b><u>MISCELLANEOUS</u></b>				
3200 - MISCELLANEOUS	\$433	\$500	\$150	\$500
TOTAL MISCELLANEOUS	\$433	\$500	\$150	\$500
<b><u>TRAINING/EDUCATION</u></b>				
4000 - TRAVEL & TRAINING	\$6,767	\$28,680	\$28,255	\$24,710
TOTAL TRAINING/EDUCATION	\$6,767	\$28,680	\$28,255	\$24,710
<b><u>COMMUNITY AFFAIRS</u></b>				
4200 - COMMUNITY AFFAIRS	\$740	\$1,850	\$1,720	\$1,064
TOTAL COMMUNITY AFFAIRS	\$740	\$1,850	\$1,720	\$1,064

MAINTENANCE SUPPLIES

6000 - SEWER LINE MAINTENANCE	\$94,561	\$220,000	\$395,456	\$320,000
6002 - EQUIPMENT & TOOLS	68,356	90,000	90,000	90,000
6003 - SAFETY SUPPLIES AND EQUIPMENT	2,750	10,000	10,000	10,000
6090 - MANHOLE REHAB SUPPLIES	44,200	70,200	64,120	70,200
TOTAL MAINTENANCE SUPPLIES	\$209,866	\$390,200	\$559,576	\$490,200

BACK-UP REIMBURSEMENT

6400 - BACK-UP REIMBURSEMENT	\$0	\$0	\$0	\$20,000
TOTAL BACK-UP REIMBURSEMENT	\$0	\$0	\$0	\$20,000

MISSOURI ONE CALL

6700 - MISSOURI ONE CALL	\$4,970	\$5,000	\$5,600	\$5,000
TOTAL MISSOURI ONE CALL	\$4,970	\$5,000	\$5,600	\$5,000

**TOTAL ENGINEERING:**

\$1,576,705	\$2,242,378	\$2,346,277	\$2,514,659
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**DUCKETT CREEK SANITARY DISTRICT - 2024 O&M EXPENSE BUDGET - DEPARTMENT 31**

<b>DEPARTMENTAL EXPENDITURES</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<u>WAGES - REGULAR</u>				
31 - 0001 - WAGES-O & M-FULL TIME	\$1,126,560	\$1,253,385	\$1,243,269	\$1,343,083
0002 - WAGES-O & M-PART TIME	0	0	0	0
TOTAL WAGES-REGULAR	\$1,126,560	\$1,253,385	\$1,243,269	\$1,343,083
<u>WAGES - OVERTIME</u>				
0100 - WAGES-O & M-OVERTIME	\$108,746	\$110,000	\$114,048	\$110,000
0101 - PERSONAL LEAVE BUY BACK	6,221	6,500	6,117	7,200
TOTAL WAGES-OVERTIME	\$114,967	\$116,500	\$120,165	\$117,200
<u>FRINGE BENEFITS</u>				
0200 - FICA	\$92,616	\$104,796	\$104,303	\$111,712
0201 - ER RETIREMENT CONTRIBUTION	62,756	212,332	211,332	227,804
0202 - DISABILITY & LIFE INSURANCE	9,648	9,811	10,037	11,452
0204 - HEALTH INSURANCE	141,916	246,849	244,396	273,837
0205 - DENTAL INSURANCE	7,946	9,096	8,390	8,986
0207 - VISION INSURANCE	1,629	1,545	1,523	1,638
0208 - CAR ALLOWANCE	0	0	2,400	2,400
0209 - UNIFORMS	13,668	18,500	18,500	15,000
TOTAL FRINGE BENEFITS	\$330,178	\$602,929	\$600,881	\$652,829
<u>PROGRAM INSURANCE</u>				
1200 - COMP/GEN LIABILITY INSURANCE	\$164,017	\$166,950	\$168,556	\$180,355
1201 - VEHICLE INSURANCE	51,138	53,400	58,759	61,697
TOTAL PROGRAM INSURANCE	\$215,155	\$220,350	\$227,315	\$242,052
<u>DUES &amp; PUBLICATIONS</u>				
2100 - DUES & PUBLICATIONS	\$3,393	\$3,734	\$3,248	\$3,450
TOTAL DUES & PUBLICATIONS	\$3,393	\$3,734	\$3,248	\$3,450
<u>PROF SVCS-MEDICAL</u>				
2500 - PROFESSIONAL SERVICES-MEDICAL	\$0	\$0	\$0	\$0
TOTAL PROF SVCS-MEDICAL	\$0	\$0	\$0	\$0
<u>PROF SVCS-ENGINEERING</u>				
2700 - PROFESSIONAL SERVICES-ENGINEERING	\$7,398	\$12,000	\$67,574	\$27,500
TOTAL PROF SVCS-ENGINEERING	\$7,398	\$12,000	\$67,574	\$27,500
<u>MISCELLANEOUS</u>				
3200 - MISCELLANEOUS	\$334	\$600	\$100	\$600
TOTAL MISCELLANEOUS	\$334	\$600	\$100	\$600
<u>TRAINING/EDUCATION</u>				
4000 - TRAVEL & TRAINING	\$12,907	\$14,785	\$20,000	\$13,585
TOTAL TRAINING/EDUCATION	\$12,907	\$14,785	\$20,000	\$13,585
<u>COMMUNITY AFFAIRS</u>				
4200 - COMMUNITY AFFAIRS	\$0	\$440	\$320	\$440
TOTAL COMMUNITY AFFAIRS	\$0	\$440	\$320	\$440

UTILITIES

5000 - WATER	\$74,667	\$68,900	\$82,919	\$83,000
5001 - TRASH	9,485	10,000	11,003	11,000
5002 - ELECTRICITY	1,024,647	1,090,000	977,500	1,090,000
5003 - GAS/PROPANE	51,005	65,000	54,000	69,500
TOTAL UTILITIES	\$1,159,804	\$1,233,900	\$1,125,422	\$1,253,500

LIFT STATION/PLANT MAINT

6200 - BUILDING & GROUND MAINTENANCE	\$62,346	\$73,700	\$66,564	\$66,750
TOTAL LIFT STATION/PLANT MAINT	\$62,346	\$73,700	\$66,564	\$66,750

BACK-UP REIMBURSEMENT

6400 - BACKUP REIMBURSEMENT	\$15,968	\$20,000	\$20,000	\$0
TOTAL BACK-UP REIMBURSEMENT	\$15,968	\$20,000	\$20,000	\$0

VEHICLE EXPENSE

6800 - VEHICLE MAINTENANCE	\$58,103	\$60,000	\$60,512	\$60,000
TOTAL VEHICLE EXPENSE	\$58,103	\$60,000	\$60,512	\$60,000

**TOTAL O & M:**                      \$3,107,113                      \$3,612,323                      \$3,555,370                      \$3,780,989

**DUCKETT CREEK SANITARY DISTRICT- 2024 O & M TREATMENT PLANT EXPENSE BUDGET - DEPT 32**

<b>DEPARTMENTAL EXPENDITURES</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>
<u>MAINTENANCE SUPPLIES</u>				
<b>32 - 6001 - LAB CONSUMABLE SUPPLIES</b>	\$50,957	\$60,000	\$76,977	\$75,000
TOTAL MAINTENANCE SUPPLIES	\$50,957	\$60,000	\$76,977	\$75,000
<u>BIO-SOLID REMOVAL</u>				
6101 - BIO-SOLID REMOVAL - VEH/EQU MAINT	\$111,490	\$90,000	\$81,025	\$90,000
6102 - BIO-SOLID POLYMER	85,560	141,174	94,392	158,400
TOTAL BIO-SOLID REMOVAL	\$197,050	\$231,174	\$175,417	\$248,400
<u>ODOR CONTROL</u>				
6300 - LIFT STATION ODOR CONTROL	\$50,514	\$58,000	\$60,400	\$60,400
6301 - PLANT ODOR CONTROL	32,514	33,000	25,000	25,000
TOTAL ODOR CONTROL	\$83,028	\$91,000	\$85,400	\$85,400
<u>PERMITS, FEES</u>				
6500 - PLANT OPERATING PERMIT	\$31,027	\$31,000	\$31,000	\$31,500
TOTAL PERMITS, FEES	\$31,027	\$31,000	\$31,000	\$31,500
<u>VEHICLE EXPENSE</u>				
6801 - FLEET GASOLINE	\$90,227	\$92,000	\$82,061	\$92,000
6802 - DIESEL FUEL	73,886	71,010	58,669	71,010
TOTAL VEHICLE EXPENSE	\$164,113	\$163,010	\$140,730	\$163,010
<b>TOTAL O &amp; M TREATMENT PLANT:</b>	\$526,175	\$576,184	\$509,524	\$603,310



**DUCKETT CREEK SANITARY DISTRICT - 2024 O & M FIELD EXPENSE BUDGET - DEPARTMENT 33**

<i><b>DEPARTMENTAL EXPENDITURES</b></i>	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<u>MAINTENANCE SUPPLIES</u>				
<b>33 - 6002 - EQUIPMENT &amp; TOOLS</b>	\$6,876	\$10,500	\$15,000	\$15,000
TOTAL MAINTENANCE SUPPLIES	\$6,876	\$10,500	\$15,000	\$15,000
<b>TOTAL O &amp; M FIELD:</b>	\$6,876	\$10,500	\$15,000	\$15,000

**DUCKETT CREEK SANITARY DISTRICT - 2024 O & M LS/PLANT MAINT EXPENSE BUDGET - DEPT. 34**

**DEPARTMENTAL EXPENDITURES**

LIFT STATION/PLANT MAINT

**34 - 6201 - PLANT MAINTENANCE**

6202 - PLANT PROJECTS

6203 - PLANT PARTS INVENTORY

6204 - PLANT PUMPS AND PUMP PARTS

6205 - PAVING

6211 - LIFT STATION MAINTENANCE

6212 - LIFT STATION PROJECTS

6213 - LIFT STATION PARTS INVENTORY

6214 - LIFT STATION PUMPS AND PUMP PARTS

TOTAL LIFT STATION/PLANT MAINT

**TOTAL O & M LS/PLANT MAINT:**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
	\$1,115,962	\$300,000	\$320,000	\$300,000
	207	379,900	303,613	145,000
	0	20,000	20,000	60,000
	0	0	34,000	100,000
	0	50,000	25,000	50,000
	277,248	132,000	100,600	100,000
	0	163,550	67,684	22,250
	0	10,000	10,000	20,000
	0	50,000	50,000	50,000
	<u>\$1,393,417</u>	<u>\$1,105,450</u>	<u>\$930,897</u>	<u>\$847,250</u>
	\$1,393,417	\$1,105,450	\$930,897	\$847,250

**DUCKETT CREEK SANITARY DISTRICT - 2024 DEBT SERVICE EXPENSE BUDGET - DEPARTMENT 11**

***DEPARTMENTAL EXPENDITURES***

INTEREST EXPENSE

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
<b>11 - 7002 - BOND INT-PRINCIPAL EXP 2002A</b>	5,605	261,566	261,566	0
7005 - BOND INT-PRINCIPAL EXP 2015	212,379	2,171,750	2,171,750	2,378,500
7006 - BOND INT-PRINCIPAL EXP 2016	67,374	781,266	781,266	780,770
7007 - BOND INT-PRINCIPAL EXP 2022	239,289	3,439,196	3,439,196	3,439,665
7099 - COST OF ISSUANCE EXENSE	237,510	0	0	0
<b>TOTAL INTEREST EXPENSE</b>	<b>\$762,157</b>	<b>\$6,653,778</b>	<b>\$6,653,778</b>	<b>\$6,598,935</b>

INTEREST INCOME

7100 - REGULAR INTEREST INCOME	(\$279,353)	(\$226,362)	(\$2,265,965)	(\$897,948)
7103 - 2002A BOND INTEREST INCOME	(11,598)	-	-	-
<b>TOTAL INTEREST INCOME</b>	<b>(\$290,951)</b>	<b>(\$226,362)</b>	<b>(\$2,265,965)</b>	<b>(\$897,948)</b>

<b>TOTAL DEBT SERVICE:</b>	<b>\$471,206</b>	<b>\$6,427,416</b>	<b>\$4,387,813</b>	<b>\$5,700,987</b>
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**DUCKETT CREEK SANITARY DISTRICT - 2024 CAPITAL BUDGET - DEPT 40**

<b>DEPARTMENTAL EXPENDITURES</b>	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
CAPITAL EXPENSE (CASH BASIS)				
<b>40 - 8001 - HARVESTER MAINT FACILITY/GRNDS</b>	\$6,704	\$6,000	\$2,000	\$30,000
8002 - TRUCKS, HEAVY EQUIPMENT	427,099	1,000,789	849,016	617,000
8004 - TREATMENT PLANT IMPROVEMENT	75,714	200,000	2,107,943	200,000
8008 - SEWER LINE REPLACEMENT	65,233	475,506	300,000	50,000
8009 - LAND EASEMENTS	58,568	120,000	55,000	0
8010 - LAND ACQUISITIONS	0	0	0	0
8011 - ENGINEERING DESIGN PROJECTS	1,800,652	1,105,000	1,576,156	371,127
8012 - COMPUTERS, SMALL EQUIPMENT	86,202	0	0	9,000
8016 - ERP SOFTWARE	20,342	73,200	25,930	26,200
8020 - LIFT STATION IMPROVEMENTS	116,450	1,955,000	234,647	3,360,070
8021 - BIO PAD	23,950	125,000	0	0
8022 - ADMIN BLDG IMPROVEMENTS	38,249	131,000	22,600	212,203
8023 - TREATMENT PLANT 4	393,000	27,091,000	14,859,177	29,516,253
TOTAL CAPITAL EXPENSE	\$3,112,162	\$32,282,495	\$20,032,469	\$34,391,853
<b>TOTAL CAPITAL:</b>	\$3,112,162	\$32,282,495	\$20,032,469	\$34,391,853

## Summary of Proposed Capital Plan FY 2024-2028

CATEGORIES	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
Harvester Maintenance Facility/Grnds.	\$ 2,000	\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck, Heavy Equipment	849,016	617,000	335,000	360,000	160,000	160,000
Treatment Plant Improvement	2,107,943	200,000	320,000	320,000	320,000	720,000
Sewer Line Replacement	300,000	50,000	455,506	-	1,500,000	-
Land Easements	55,000	-	-	-	-	-
Land Acquisitions	-	-	-	-	-	-
Engineering Design Projects	1,576,156	371,127	70,000	70,000	70,000	70,000
Computers/Small Equipment	-	9,000	6,000	12,000	12,000	-
ERP Software	25,930	26,200	23,200	23,200	17,900	17,900
Lift Station Improvements	234,647	3,360,070	1,750,000	250,000	250,000	250,000
Bio Pad	-	-	200,000	-	-	-
Admin. Building Improvements	22,600	212,203	-	-	-	-
Treatment Plant 4	14,859,177	29,516,253	1,000,000	1,000,000	1,000,000	1,265,000
<b>Capital Expenses</b>	<b>\$ 20,032,468</b>	<b>\$ 34,391,853</b>	<b>\$ 4,164,706</b>	<b>\$ 2,040,200</b>	<b>\$ 3,334,900</b>	<b>\$ 2,487,900</b>



# 2024 Capital Improvement Budget

**Account Name:** Harvester Maintenance Facility/Grnds.

**Description:** Expenses Related to The Maintenance of The Facility and Grounds.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8001 Harvester Maintenance Facility/Grnds.</b>						
Storage Building		25,000				
Flooring	2,000					
Miscellaneous		5,000	5,000	5000	5,000	5,000
<b>Total Harvester Maintenance Facility/Grnds.</b>	<b>2,000</b>	<b>30,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

## 2024 Capital Improvement Budget

**Account Name:** Trucks and Heavy Equipment

**Description:** Repair or Replace Existing Vehicles and Equipment Due to Age and Use.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8002 Trucks and Heavy Equipment</b>						
Annual Fleet Replacement	42,854	197,000	160,000	160,000	160,000	160,000
Replace Semi Truck - Plant 2		250,000				
Hydroflush	9,713					
Replace Sludge Spreader	151,700	170,000				
Boom Truck	233,975					
Vac Truck	226,089					
Utility UTV	23,000					
Front End Loader	161,685		175,000			
Semi Trailers (Dump Trailers)				200,000		
<b>Total Trucks and Heavy Equipment</b>	<b>849,016</b>	<b>617,000</b>	<b>335,000</b>	<b>360,000</b>	<b>160,000</b>	<b>160,000</b>

## 2024 Capital Improvement Budget

**Account Name:** Treatment Plant Improvements

**Description:** Repair or Replace Existing Facilities or Portions of Facilities Due to Age and Use.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8004 Treatment Plant Improvements</b>						
Stainless Steel Gates at TP1		200,000				
Replacing Above Ground Fuel Tanks at TP1 Riverdale, Phase 2	16,844 70,000					
Membrane Replacements						
Replace Ditch Rotors / Paddles at TP2	1,800,099					
Two Surface Aerators at TP1	221,000					
Two Surface Aerators at TP2				300,000		
Project Contingency Budget			320,000	20,000	320,000	320,000
<b>Total Treatment Plant Improvements</b>	<b>2,107,943</b>	<b>200,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>

## 2024 Capital Improvement Budget

**Account Name:** Sewer Line Replacement

**Description:** Repair or Replace Existing Sewer Lines Due to Age and Use.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8008 Sewer Line Replacement</b>						
CIPP						
Pinewoods Project 3			367,392			
Muirfield Project 6			36,608			
Trails of Riverwood Project 17			27,144			
Twin Chimneys LS Project 8			6,396			
Vineyards Project 15			17,966			
South Interceptor	170,000	50,000			1,500,000	
8" Portable Diesel Pump	130,000					
<b>Total Sewer Line Replacement</b>	<b>300,000</b>	<b>50,000</b>	<b>455,506</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>

# 2024 Capital Improvement Budget

**Account Name:** Land Easements

**Description:** Procurement of Land Easements for Construction Projects.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8009 Land Easements</b>						
Easement Budget O'Fallon Hills	55,000					
<b>Total Land Easements</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 2024 Capital Improvement Budget

**Account Name:** Engineering Design Projects

**Description:** Design Work for Various Repair and Replacement Projects.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8011 Engineering Design Projects</b>						
TP4 Task 1 (100k) Preliminary Design	29,565					
TP4 Task 2 (432k) Preliminary Design	5,008					
TP4 Task 3 (768k) Preliminary Design (now 1mil.)	52,049					
TP4 Task 4 (700k) Preliminary Design	723,531					
TP4 Task 5 (75k) Preliminary Design	20,287					
TP4 Task 6 (100k) Preliminary Design	18,440					
TP4 Task 7 (225k) Preliminary Design	96,015					
TP4 Adjust Contract CMT and Extra Work for Permitting Approval	175,285					
TP4 Adjust Contract CMT for \$3.635775M Aeration \$200,000	100,000	100,000				
Rehab of Future Pump Stations		40,000	40,000	40,000	40,000	40,000
O'Fallon Hills	5,666	116,127				
Hwy K Pump Station Upgrade	195,000					
PS Dardenne Engineering	125,310					
Equipment Shed at TP1		50,000				
Biosolids Equipment Shed at TP1		35,000				
General Engineering	30,001	30,000	30,000	30,000	30,000	30,000
<b>Total Engineering Design Projects</b>	<b>1,576,156</b>	<b>371,127</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

## 2024 Capital Improvement Budget

**Account Name:** Computers and Small Equipment

**Description:** Provides for Information Systems Infrastructure Needs.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8012 Computers / Small Equipment</b>						
Batteries (every five years)			6,000			
Server Replacements				12,000	12,000	
GIS Upgrade		9,000				
<b>Total Computers / Small Equipment</b>	<b>0</b>	<b>9,000</b>	<b>6,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>



# 2024 Capital Improvement Budget

**Account Name:** ERP Software

**Description:** Provides for Billing System and ERP System Software and Updates.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8016 ERP Software</b>						
Incode Upgrades	4,000	13,900	13,900	13,900	13,900	13,900
Rate Study Tool/Rate Setting Tool	21,930	12,300	9,300	9,300	4,000	4,000
<b>Total ERP Software</b>	<b>25,930</b>	<b>26,200</b>	<b>23,200</b>	<b>23,200</b>	<b>17,900</b>	<b>17,900</b>

## 2024 Capital Improvement Budget

**Account Name:** Lift Station Improvements

**Description:** Construction Activity Related to Improvements to Lift Stations.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8020 Lift Station Improvements</b>						
O'Fallon Hills	75,000	640,000				
Windcastle-800' Boring for Low Pressure System Extension-Creekview Ct.	60,000					
Hwy DD LS - Add Water Line, Road Bore		20,000				
MO Research Pk North LS - Control Panel, Spare Pump		60,000				
Trails of Jacobs Summit LS - New Pumps/Phase Converter	45,000					
Twin Chimneys LS - Controls		30,000				
Princeton Place - Controls - Regrading and Asphalt		40,000				
Areawide Pump Station Consolidation Summerlin	54,647					
Future PS Rehab		250,000	250,000	250,000	250,000	250,000
Hwy K Addition/Project		500,000	1,500,000			
Hwy K Influent Structure		70,070				
Dardenne Rehab Replace Piping/Corrosion		1,750,000				
<b>Total Lift Station Improvements</b>	<b>234,647</b>	<b>3,360,070</b>	<b>1,750,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

# 2024 Capital Improvement Budget

**Account Name:** Bio Pad

**Description:** Repairs or Improvements to Bio Pad.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8021 Bio Pad</b>						
Biosolids Handling Equipment Shed			200000			
<b>Total Bio Pad</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2024 Capital Improvement Budget

**Account Name:** Administration Building Improvements

**Description:** Replacements or Repairs to Facility and Grounds Due to Age and Use.

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8022 Admin. Bldg. Improvements</b>						
Landscaping Replaced		25,000				
Replace HVAC Chiller in 2022 & System in 2023		127,203				
Painting	600					
Redo Slope of Sidewalk for ADA Accessibility		45,000				
Pavilion		5,000				
Boiler Replacement	22,000					
Concrete Curbing at Admin Building		10,000				
<b>Total Admin. Building Improvements</b>	<b>22,600</b>	<b>212,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2024 Capital Improvement Budget

**Account Name:** Treatment Plant 4

**Description:** Continuation of Conceptual Plan for Hopewell Road Plant

Budget Item	2023 Est.	2024 Budget	2025 Planned	2026 Planned	2027 Planned	2028 Planned
<b>5.40.8023 Treatment Plant 4</b>						
Building Permit	45,501					
Overhead Electric	110,185					
Easements	8,269					
Access Road	121,793					
Plant Construction	13,372,000	23,714,550				
East Influent Pipeline	485,714	1,214,286				
Collection System / Pipeline	485,714	300,000	1,000,000	1,000,000	1,000,000	1,000,000
Removal of Wyndgate (Conversion of Plant to Lift Station)	230,000	651,642				
Add Aeration TP4 River City		3,635,775				
New Vehicle for One Person						25,000
Biosolids Loader						240,000
<b>Total Treatment Plant 4</b>	<b>14,859,177</b>	<b>29,516,253</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,265,000</b>

**2024 Personnel Budget**

		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Diff '24 Budget from '23 Estimate	% Diff	\$ Diff '24 Budget from '23 Budget	% Diff	Comments:
<b>Administration:</b>										
01-0001	Wages Admin Full Time	\$ 852,593.91	\$ 945,571.00	\$ 948,525.00	\$ 1,062,753.00	\$ 114,228.00	12.04%	\$ 117,182.00	12.39%	23 leave payout x3. Staffing changes including retirements with two increased ranges. 2024 Add new IS specialist for the inventory control system (enters mid year).
01-0002	Wages Admin Part Time	\$ -	\$ -	\$ -	\$ -					
01-0003	Wages Admin Internships	\$ 6,443.85	\$ 8,500.00	\$ 1,740.00	\$ 8,500.00	\$ 6,760.00	388.51%	\$ -	0.00%	
01-0004	Wages Board of Trustees	\$ 2,250.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	\$ -	0.00%	
01-0100	Wages Admin Overtime	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	#DIV/0!	\$ -	0.00%	
01-0101	Personal Leave Buy Back	\$ 4,305.76	\$ 4,500.00	\$ 3,227.00	\$ 4,300.00	\$ 1,073.00	33.25%	\$ (200.00)	-4.44%	
01-0200	FICA	\$ 60,578.64	\$ 71,622.12	\$ 72,044.45	\$ 80,570.72	\$ 8,526.27	11.83%	\$ 8,948.60	12.49%	
01-0201	Retirement/Employer	\$ 122,843.12	\$ 147,300.09	\$ 149,126.90	\$ 205,989.48	\$ 56,862.58	38.13%	\$ 58,689.39	39.84%	
01-0202	Disability & Life Insurance	\$ 7,094.75	\$ 7,280.00	\$ 7,167.00	\$ 9,067.00	\$ 1,900.00	26.51%	\$ 1,787.00	24.55%	
01-0203	Worker's Compensation Ins	\$ 51,773.96	\$ 57,070.00	\$ 61,242.00	\$ 60,811.00	\$ (431.00)	-0.70%	\$ 3,741.00	6.56%	
01-0204	Health Insurance	\$ 146,289.19	\$ 179,349.00	\$ 179,339.00	\$ 223,985.00	\$ 44,646.00	24.89%	\$ 44,636.00	24.89%	2021 \$142,800 is social security max - include disability. 2021 682 Admin and Eng., 2022 1682 Admin only
01-0205	Dental Insurance	\$ 5,628.20	\$ 6,538.00	\$ 6,197.00	\$ 7,958.00	\$ 1,761.00	28.42%	\$ 1,420.00	21.72%	2023 Vacancies. 2024: 'New EE for IS (Kehoe's new inventory processes). Total =Premium+wellness+H.S.A. funding. Budget Increase of 12.6%. Final renewal 11.7%-Budget not revised for small variance.
01-0207	Vision Insurance	\$ 1,135.20	\$ 1,169.00	\$ 1,094.00	\$ 1,331.00	\$ 237.00	21.66%	\$ 162.00	13.86%	Budget Increase of 6%. Final renewal 5%-Budget not revised for small variance. Vacancies in 2023. 'New EE for IS (Kehoe new inventory processes).
01-0208	Car Allowance	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%	\$ -	0.00%	Budget Increase of 6%. Final renewal 8%-Budget not revised for small variance. Vacancies in 2023. 'New EE for IS (Kehoe new inventory processes).
01-0210	Payroll Processing Fees	\$ 17,403.53	\$ 16,500.00	\$ 17,477.00	\$ 17,500.00	\$ 23.00	0.13%	\$ 1,000.00	6.06%	
<b>Total</b>		\$ 1,284,340.11	\$ 1,453,149.21	\$ 1,454,679.34	\$ 1,690,515.20	\$ 235,835.85	16.21%	\$ 237,365.99	16.33%	

<b>Engineering:</b>										
01-0001	Wages Engineering Full Time	\$ 979,677.67	\$ 1,168,851.00	\$ 1,124,528.00	\$ 1,266,395.00	\$ 141,867.00	12.62%	\$ 97,544.00	8.35%	Add new person in 2024 to fill persistent vacancy in 2023.
01-0002	Wages Engineering Part Time	\$ 26,095.85	\$ 18,400.00	\$ 26,000.00	\$ 18,400.00	\$ (7,600.00)	-29.23%	\$ -	0.00%	2023 Est: Kept one part time employee on due to one employee out on extended leave.
01-0100	Wages Engineering Overtime	\$ 56,032.19	\$ 60,000.00	\$ 45,618.00	\$ 60,000.00	\$ 14,382.00	31.53%	\$ -	0.00%	
01-0101	Personal Leave Buy Back	\$ 1,310.64	\$ 1,500.00	\$ 1,923.00	\$ 2,800.00	\$ 877.00	45.61%	\$ 1,300.00	86.67%	
01-0200	FICA	\$ 78,419.12	\$ 95,376.65	\$ 91,652.28	\$ 102,937.85	\$ 11,285.57	12.31%	\$ 7,561.20	7.93%	
01-0201	Retirement/Employer	\$ 148,529.69	\$ 190,704.41	\$ 181,670.70	\$ 244,912.18	\$ 63,241.48	34.81%	\$ 54,207.77	28.43%	
01-0202	Disability & Life Insurance	\$ 9,166.93	\$ 9,948.00	\$ 9,759.00	\$ 11,074.00	\$ 1,315.00	13.47%	\$ 1,126.00	11.32%	10% Increase plus the increase in salaries for STD/LTD
01-0204	Health Insurance	\$ 186,622.31	\$ 250,343.00	\$ 246,581.00	\$ 288,065.00	\$ 41,484.00	16.82%	\$ 37,722.00	15.07%	Includes plan changes. Includes employee to fill persistent vacancy in 2023. Total =Premium+wellness+H.S.A. funding. Budget Increase of 12.6%. Final renewal 11.7%-Budget not revised for small variance.
01-0205	Dental Insurance	\$ 7,830.90	\$ 9,062.00	\$ 8,617.00	\$ 9,844.00	\$ 1,227.00	14.24%	\$ 782.00	8.63%	Budget Increase of 6%. Final renewal 5%-Budget not revised for small variance. Vacancies in 2023. One has been open almost all year.
01-0207	Vision Insurance	\$ 1,543.19	\$ 1,563.00	\$ 1,523.00	\$ 1,655.00	\$ 132.00	8.67%	\$ 92.00	5.89%	Budget Increase of 6%. Final renewal 8%-Budget not revised for small variance. Vacancies in 2023. One has been open almost all year.
01-0208	Car Allowance	\$ -	\$ -	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%	\$ 2,400.00	#DIV/0!	
<b>Total</b>		\$ 1,495,228.49	\$ 1,805,748.06	\$ 1,740,271.97	\$ 2,008,483.02	\$ 268,211.05	15.41%	\$ 202,734.97	11.23%	
		\$ 1,495,228.49	\$ 1,805,748.00							

<b>Operations &amp; Maintenance:</b>										
01-0001	Wages O & M Full Time	\$ 1,125,909.15	\$ 1,253,385.00	\$ 1,243,269.00	\$ 1,343,083.00	\$ 99,814.00	8.03%	\$ 89,698.00	7.16%	
01-0100	Wages O & M Overtime	\$ 105,364.04	\$ 110,000.00	\$ 114,048.00	\$ 110,000.00	\$ (4,048.00)	-3.55%	\$ -	0.00%	
01-0101	Personal Leave Buy Back	\$ 6,221.37	\$ 6,500.00	\$ 6,117.00	\$ 7,200.00	\$ 1,083.00	17.70%	\$ 700.00	10.77%	
01-0200	FICA	\$ 92,374.22	\$ 104,796.20	\$ 104,302.70	\$ 111,711.65	\$ 7,408.95	7.10%	\$ 6,915.45	6.60%	
01-0201	Retirement/Employer	\$ 163,454.50	\$ 212,332.18	\$ 211,332.27	\$ 281,834.62	\$ 70,502.35	33.36%	\$ 69,502.44	32.73%	
01-0202	Disability & Life Insurance	\$ 9,647.91	\$ 9,811.00	\$ 10,037.00	\$ 11,452.00	\$ 1,415.00	14.10%	\$ 1,641.00	16.73%	10% Increase plus the increase in salaries last year and this year with change in salary plan/progression (for STD/LTD)
01-0204	Health Insurance	\$ 206,823.65	\$ 246,849.00	\$ 244,396.00	\$ 273,837.00	\$ 29,441.00	12.05%	\$ 26,988.00	10.93%	Total =Premium+wellness+H.S.A. funding. Budget Increase of 12.6%. Final renewal 11.7%-Budget not revised for small variance.
01-0205	Dental Insurance	\$ 7,946.13	\$ 9,096.00	\$ 8,390.00	\$ 8,986.00	\$ 596.00	7.10%	\$ (110.00)	-1.21%	Budget Increase of 6%. Final renewal 5%-Budget not revised for small variance.
01-0207	Vision Insurance	\$ 1,629.26	\$ 1,545.00	\$ 1,522.89	\$ 1,638.00	\$ 115.11	7.56%	\$ 93.00	6.02%	Budget Increase of 6%. Final renewal 8%-Budget not revised for small variance.
01-0208	Car Allowance	\$ -	\$ -	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%	\$ 2,400.00	#DIV/0!	
01-0209	Uniforms	\$ 13,667.88	\$ 18,500.00	\$ 18,500.00	\$ 15,000.00	\$ (3,500.00)	-18.92%	\$ (3,500.00)	-18.92%	
<b>Total</b>		\$ 1,733,038.11	\$ 1,972,814.38	\$ 1,964,314.86	\$ 2,167,142.27	\$ 202,827.41	10.33%	\$ 194,327.89	9.85%	
		\$ 1,733,038.11	\$ 1,972,814.00							

**Sewer Lateral:**

02-0001	Wages Sewer Lateral Total	\$ 72,309.96	\$ 67,523.00	\$ 67,523.00	\$ 71,446.00	\$ 3,923.00	5.81%	\$ 3,923.00	5.81%
02-0001	Wages Admin/IT	\$ 3,198.00	\$ 10,357.00	\$ 10,357.00	\$ 11,226.00	\$ 869.00	8.39%	\$ 869.00	8.39%
02-0200	FICA Administration	\$ -	\$ 792.00	\$ 792.00	\$ 859.00	\$ 67.00	8.46%	\$ 67.00	8.46%
02-0201	Retirement/Employer Admin	\$ -	\$ 1,605.00	\$ 1,605.00	\$ 2,166.62	\$ 561.62	34.99%	\$ 561.62	34.99%
02-0203	Workers Comp	\$ 1,667.04	\$ 1,880.00	\$ 1,880.00	\$ 2,015.00	\$ 135.00	7.18%	\$ 135.00	7.18%
02-0204	Health Ins Administration	\$ -	\$ 1,958.00	\$ 1,958.00	\$ 2,302.00	\$ 344.00	17.57%	\$ 344.00	17.57%
02-0001	Wages Engineering	\$ 69,111.96	\$ 57,166.00	\$ 57,166.00	\$ 60,220.00	\$ 3,054.00	5.34%	\$ 3,054.00	5.34%
02-0100	Wages Overtime	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	#DIV/0!	\$ -	0.00%
02-0200	FICA Engineering	\$ 5,439.96	\$ 4,526.00	\$ 4,526.00	\$ 4,760.00	\$ 234.00	5.17%	\$ 234.00	5.17%
02-0201	Retirement/Employer	\$ 10,311.00	\$ 9,171.00	\$ 9,171.00	\$ 11,622.46	\$ 2,451.46	26.73%	\$ 2,451.46	26.73%
02-0204	Health Ins Engineering	\$ 7,923.04	\$ 7,749.00	\$ 7,749.00	\$ 11,590.00	\$ 3,841.00	49.57%	\$ 3,841.00	49.57%
<b>Total</b>		\$ 97,651.00	\$ 97,204.00	\$ 95,204.00	\$ 108,761.08	\$ 13,557.08	14.24%	\$ 11,557.08	11.89%

Equivalent to 0.12 FTE

Blended premium plus H.S.A. and wellness of a 0.12 FTE Admin/IS

Blended premium plus H.S.A. and wellness of a 0.865 FTE Engineering

2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Diff '24 Budget from '23 Estimate	% Diff	\$ Diff '24 Budget from '23 Budget	% Diff
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**Summary of Departments**

0001	Wages Full Time	\$ 3,030,490.69	\$ 3,435,330.00	\$ 3,383,845.00	\$ 3,743,677.00	\$ 359,832.00	10.63%	\$ 308,347.00	8.98%
0002	Wages Part Time	\$ 26,095.85	\$ 18,400.00	\$ 26,000.00	\$ 18,400.00	\$ (7,600.00)	-29.23%	\$ -	0.00%
0003	Wages Internships	\$ 6,443.85	\$ 8,500.00	\$ 1,740.00	\$ 8,500.00	\$ 6,760.00	388.51%	\$ -	0.00%
0004	Wages Board of Trustees	\$ 2,250.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	\$ -	0.00%
0100	Wages Over Time	\$ 161,396.23	\$ 172,250.00	\$ 159,666.00	\$ 172,250.00	\$ 12,584.00	7.88%	\$ -	0.00%
0101	Personal Leave Buy Back	\$ 11,837.77	\$ 12,500.00	\$ 11,267.00	\$ 14,300.00	\$ 3,033.00	26.92%	\$ 1,800.00	14.40%
0200	FICA	\$ 236,811.94	\$ 277,112.97	\$ 273,317.43	\$ 300,839.22	\$ 27,521.79	10.07%	\$ 23,726.25	8.56%
0201	Retirement/Employer	\$ 445,138.31	\$ 561,112.67	\$ 552,905.86	\$ 746,525.35	\$ 193,619.49	35.02%	\$ 185,412.68	33.04%
0202	Disability & Life Insurance	\$ 25,909.59	\$ 27,039.00	\$ 26,963.00	\$ 31,593.00	\$ 4,630.00	17.17%	\$ 4,554.00	16.84%
0203	Workmen's Compensation Ins	\$ 53,441.00	\$ 58,950.00	\$ 63,122.00	\$ 62,826.00	\$ (296.00)	-0.47%	\$ 3,876.00	6.58%
0204	Health Insurance	\$ 547,658.19	\$ 686,248.00	\$ 680,023.00	\$ 799,779.00	\$ 119,756.00	17.61%	\$ 113,531.00	16.54%
0205	Dental Insurance	\$ 21,405.23	\$ 24,696.00	\$ 23,204.00	\$ 26,788.00	\$ 3,584.00	15.45%	\$ 2,092.00	8.47%
0207	Vision Insurance	\$ 4,307.65	\$ 4,277.00	\$ 4,139.89	\$ 4,624.00	\$ 484.11	11.69%	\$ 347.00	8.11%
0208	Car Allowance	\$ 6,000.00	\$ 6,000.00	\$ 10,800.00	\$ 10,800.00	\$ -	0.00%	\$ 4,800.00	80.00%
0209	Uniforms	\$ 13,667.88	\$ 18,500.00	\$ 18,500.00	\$ 15,000.00	\$ (3,500.00)	-18.92%	\$ (3,500.00)	-18.92%
0210	Other Payroll Expense	\$ 17,403.53	\$ 16,500.00	\$ 17,477.00	\$ 17,500.00	\$ 23.00	0.13%	\$ 1,000.00	6.06%
<b>Total</b>		\$ 4,610,257.71	\$ 5,328,915.64	\$ 5,254,470.18	\$ 5,974,901.57	\$ 720,431.39	13.71%	\$ 645,985.93	12.12%

**DUCKETT CREEK SANITARY DISTRICT - 2024 SEWER LATERAL PROGRAM BUDGET**

<b>REVENUES</b>	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
SEWER LATERAL REVENUES				
OTHER REVENUE	\$7,413	\$0	\$0	\$0
SEWER LATERAL FEES	687,718	686,974	686,974	688,152
INTEREST INCOME	9,884	6,000	50,904	42,046
<b>TOTAL REVENUES</b>	<b>\$705,015</b>	<b>\$692,974</b>	<b>\$737,878</b>	<b>\$730,198</b>
<b>EXPENSES</b>				
ADMINISTRATION	\$5,569	\$19,563	\$40,718	\$21,124
INFORMATION SERVICES	1,053	2,000	2,000	2,000
ENGINEERING	521,324	590,612	638,586	647,964
O&M	1,800	5,599	5,599	5,599
O&M TREATMENT PLANT	800	1,000	806	1,000
<b>TOTAL OPERATIONAL EXPENSES</b>	<b>\$530,546</b>	<b>\$618,774</b>	<b>\$687,709</b>	<b>\$677,687</b>
CAPITAL EXPENSES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$530,546</b>	<b>\$618,774</b>	<b>\$687,709</b>	<b>\$677,687</b>
<b>REVENUES OVER/UNDER EXP</b>	<b>\$174,469</b>	<b>\$74,200</b>	<b>\$50,169</b>	<b>\$52,511</b>
<b>PROGRAM BALANCE:</b>	<b>\$485,609</b>	<b>\$559,809</b>	<b>\$535,778</b>	<b>\$588,289</b>

**2024 SEWER LATERAL EXPENSE DETAIL**

**ADMINISTRATION DEPT '10' EXPENSES**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
ADMIN SALARIES	\$3,198	\$10,357	\$10,357	\$11,226
FICA	0	792	792	859
ER RETIREMENT CONTRIBUTION	0	1,605	1,605	1,751
WORKERS' COMPENSATION INS	1,667	1,880	1,880	2,015
HEALTH INSURANCE	0	1,958	1,958	2,302
ACCOUNTING FEES	0	1,100	1,100	1,100
LEGAL SERVICES	0	1,250	1,250	1,250
OFFICE SUPPLIES	620	521	521	521
POSTAGE	0	0	0	0
MISCELLANEOUS	84	100	21,255	100
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$5,569</b>	<b>\$19,563</b>	<b>\$40,718</b>	<b>\$21,124</b>

**INFORMATION SVCS DEPT '12' EXPENSES**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
PROGRAMMING	\$0	\$250	\$250	\$250
SOFTWARE	0	0	0	0
SOFTWARE SUPPORT	524	524	524	524
COMPUTER EQUIPMENT	0	0	0	0
TELEPHONE AND INTERNET	0	806	806	806
CELLULAR PHONE	529	420	420	420
<b>TOTAL INFORMATION SERVICES EXPENSES</b>	<b>\$1,053</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

**ENGINEERING DEPT '20' EXPENSES**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
ENGINEERING SALARIES	\$69,112	\$57,166	\$57,166	\$60,220
OVERTIME	0	2,000	0	2,000
FICA	5,440	4,526	4,526	4,760
ER RETIREMENT CONTRIBUTION	6,082	9,171	9,171	9,394
HEALTH INSURANCE	5,436	7,749	7,749	11,590
401K MATCH	0	0	0	0
SEWER LATERAL REPAIR	435,254	510,000	559,974	560,000
<b>TOTAL ENGINEERING EXPENSES</b>	<b>\$521,324</b>	<b>\$590,612</b>	<b>\$638,586</b>	<b>\$647,964</b>

**O & M DEPT '31' EXPENSES**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
VEHICLE INSURANCE	\$1,200	\$1,200	\$1,200	\$1,200
ELECTRICITY	0	1,117	1,117	1,117
NATURAL GAS	0	316	316	316
BUILDING MAINTENANCE	0	2,366	2,366	2,366
VEHICLE MAINTENANCE	600	600	600	600
<b>TOTAL O &amp; M EXPENSES</b>	<b>\$1,800</b>	<b>\$5,599</b>	<b>\$5,599</b>	<b>\$5,599</b>

**O & M PLANT DEPT '32' EXPENSES**

	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET
FLEET FUEL	\$800	\$1,000	\$806	\$1,000
<b>TOTAL O &amp; M TREATMENT PLANT EXP</b>	<b>\$800</b>	<b>\$1,000</b>	<b>\$806</b>	<b>\$1,000</b>

**TOTAL EXPENSES:** 2022 ACTUAL: \$530,546 | 2023 BUDGET: \$618,774 | 2023 ESTIMATE: \$687,709 | 2024 BUDGET: \$677,687