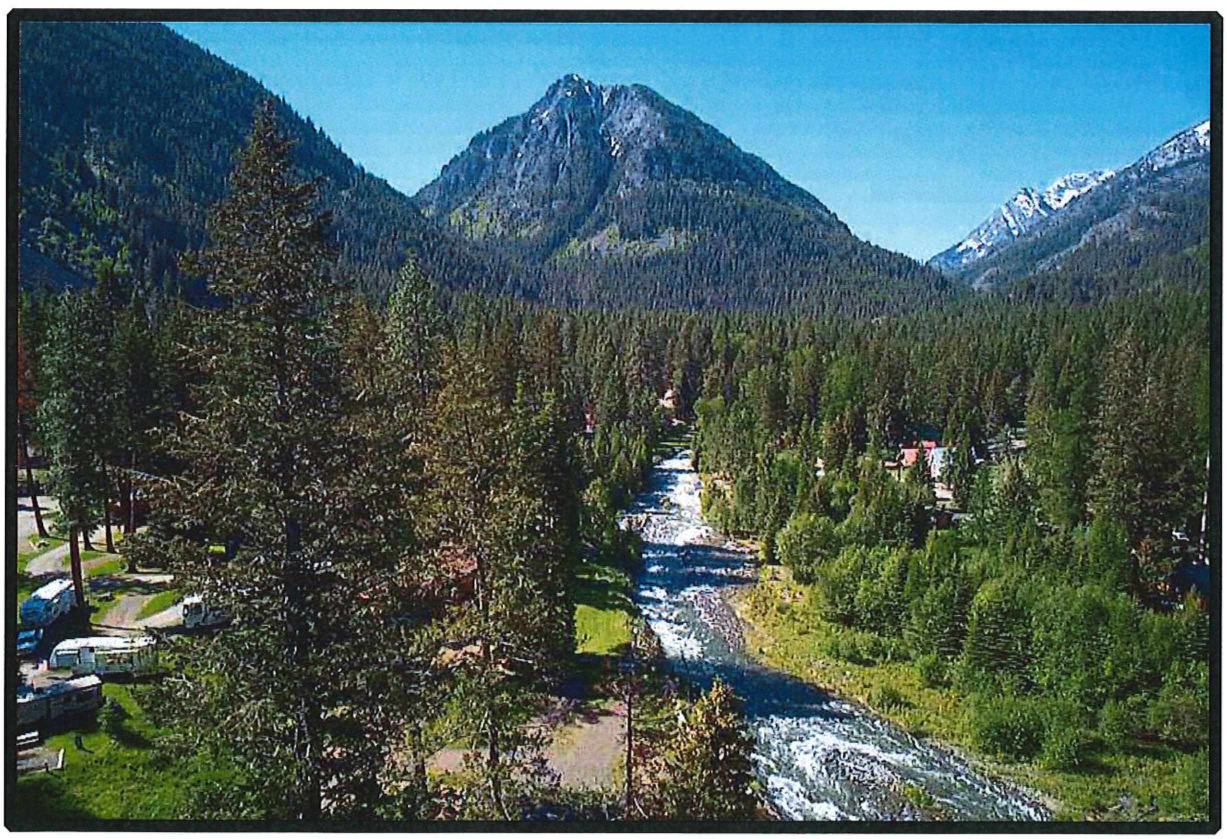
# Wallowa Lake County Service District

# Adopted Budget

# 2022 – 2023



## RESOLUTION ADOPTING BUDGET

BE IT RESOLVED that the Board of Commissioners of the State of Oregon for the County of Wallowa as the governing body of the Wallowa Lake County Service District hereby adopts the budget for fiscal year 2022-2023 in the total amount of $ 1,755,757 now on file in the office of the Wallowa County Board of Commissioners.

## RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022 and for the purpose shown below are hereby appropriated as follows:

### OPERATION & MAINTENANCE

| | | |
|---|---|---|
| *Sewer Department* | | |
| Personal Services | 74,857 | |
| Materials & Supplies | 106,800 | |
| Capital Outlay | 23,000 | |
| Transfer | 40,000 | |
| Operating Contingency | 196,514 | |
| Total Sewer Department | | 441,171 |
| * Unappropriated Balance | 0 | |
| *Water Department* | | |
| Personal Services | 74,657 | |
| Materials & Supplies | 128,725 | |
| Capital Outlay | 17,500 | |
| Transfer to Sewer | 18,144 | |
| Transfer to Reserve Fund | 20,000 | |
| Operating Contingency | 84,695 | |
| Total Water Department | | 343,721 |
| **Total Operation & Maintenance** | | **784,892** |

### DEBT SERVICE

| | | |
|---|---|---|
| Transfer to Reserve Fund | 400 | |
| **Total Debt Service** | | **400** |

### RESERVE FUND

| | | |
|---|---|---|
| Supplies & Services | 200,000 | |
| Capital Outlay | 100,000 | |
| Operating Contingency | 670,465 | |
| **Total Reserve Fund** | | **970,465** |

| | |
|---|---|
| **<u>TOTAL BUDGET</u>** | **<u>$ 1,755,757</u>** |

DONE AND DATED this 29th day of June 2022

**Wallowa County Board of Commissioners**

Susan Roberts, Chair

Todd Nash, Commissioner

John Hillock, Commissioner

BUDGET DOCUMENT

YEAR 2022-2023

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 283,001 | 330,295 | 318,365 | 3-01-0101 | BEGINNING FUND BALANCE | 373,722 | 373,722 | 376,347 |
| 283,001 | 330,295 | 318,365 | T O T A L | DEPT 100 R E V E N U E S | 373,722 | 373,722 | 376,347 |

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 6,430 | 2,486 | 4,500 | 3-15-1510 | INTEREST EARNED | 2,500 | 2,500 | 3,000 |
| 194,504 | 178,775 | 208,080 | 3-20-2202 | SEWER FEES BI-MONTHLY | 173,000 | 173,000 | 205,000 |
| 1,550 | 3,025 | 6,000 | 3-20-2204 | PERMIT/CONNECTION FEES | 6,000 | 6,000 | 6,000 |
| 1,036 | ---------- | ---------- | 3-20-2426 | COUNTY PARK | | | |
| 18,144 | 18,144 | 18,144 | 3-50-5502 | TRANSFER FROM WATER | 18,144 | 18,144 | 18,144 |
| 179 | 339 | 100 | 3-60-6204 | MISC REVENUE | 300 | 300 | 300 |
| 221,843 | 202,769 | 236,824 | T O T A L | DEPT 401 R E V E N U E S | 199,944 | 199,944 | 232,444 |
| | | | | E X P E N S E S | | | |
| SALARIES & BENEFITS | | | | | | | |
| 28,651 | 39,880 | 34,332 | 5-10-1001 | PROJECT MANAGER 50% | 34,970 | 34,970 | 34,970 |
| 8,060 | 7,496 | 13,280 | 5-10-1002 | EXTRA HELP 50% | 12,650 | 12,650 | 12,650 |
| 180 | 180 | 360 | 5-10-1102 | CELL PHONE STIPEND | 180 | 180 | 180 |
| 2,594 | 3,256 | 3,650 | 5-10-1301 | FICA/MEDICARE | 4,000 | 4,000 | 4,000 |
| 10,722 | 12,475 | 11,250 | 5-10-1302 | HEALTH INSURANCE | 11,900 | 11,900 | 11,900 |
| 2,292 | 3,188 | 2,525 | 5-10-1303 | RETIREMENT | 3,100 | 3,100 | 3,100 |
| 18 | 1,739 | 1,800 | 5-10-1305 | WORKERS COMP | 3,600 | 3,600 | 3,600 |
| 9 | 11 | 17 | 5-10-1306 | LIFE INSURANCE | 17 | 17 | 17 |
| ---------- | 131 | 110 | 5-10-1307 | LIFE FLIGHT | 115 | 115 | 115 |
| ---------- | ---------- | 1,000 | 5-10-1309 | UNEMPLOYMENT | 1,000 | 1,000 | 1,000 |
| 1,150 | 1,470 | 1,300 | 5-10-1312 | HSA CONTRUBUTION | 1,300 | 1,300 | 1,300 |
| ---------- | ---------- | ---------- | 5-10-1314 | ONE-TIME BONUS | 2,025 | 2,025 | 2,025 |
| 53,676 | 69,826 | 69,624 | TOTAL | SALARIES & BENEFITS | 74,857 | 74,857 | 74,857 |
| .75 | .90 | .75 | TOTAL | FTE'S | .75 | .75 | .75 |
| SUPPLIES & SERVICES | | | | | | | |
| 2,443 | 1,168 | 2,000 | 5-20-2102 | OFFICE SUPPLIES | 1,500 | 1,500 | 1,500 |
| 290 | 387 | 1,000 | 5-20-2108 | SUPPLIES | 5,000 | 5,000 | 5,000 |
| 204 | ---------- | ---------- | 5-20-2216 | ROAD MAINTENANCE | | | |
| 308 | 813 | 1,000 | 5-20-2218 | MATERIALS | 1,000 | 1,000 | 1,000 |
| ---------- | 1,174 | 1,800 | 5-20-2230 | TESTING | 1,800 | 1,800 | 1,800 |
| ---------- | 1,658 | 6,000 | 5-20-2252 | CHEMICALS | 6,000 | 6,000 | 6,000 |
| 19 | 100 | 1,500 | 5-20-2402 | TRAVEL/TRAINING/MEALS | 2,000 | 2,000 | 2,000 |
| 915 | 3,047 | 1,300 | 5-20-2406 | INS-LIAB/VEH/PROPERTY | 5,000 | 5,000 | 5,000 |
| ---------- | 1,088 | 1,200 | 5-20-2426 | CERTIFICATION | 1,200 | 1,200 | 1,200 |
| 3,868 | 6,968 | 5,000 | 5-20-2458 | UTILITIES | 8,000 | 8,000 | 8,000 |
| 900 | 1,080 | 900 | 5-20-2468 | COURTHOUSE OFFICE RENT | 900 | 900 | 900 |
| 37,000 | 37,000 | 37,000 | 5-20-2474 | CITY OF JOSEPH | 37,000 | 37,000 | 37,000 |
| 1,302 | 3,126 | 1,500 | 5-20-2502 | VEHICLE MAINT/FUEL 50% | 7,500 | 7,500 | 7,500 |
| ---------- | 247 | 500 | 5-20-2514 | CONTRACTED SERVICES | 1,000 | 1,000 | 1,000 |
| 396 | ---------- | 1,000 | 5-20-2530 | SOFTWARE MAINTENANCE | 1,000 | 1,000 | 1,000 |
| 6,100 | 8,520 | 7,100 | 5-20-2534 | ADMINISTRATION FEES | 7,100 | 7,100 | 7,100 |
| 5,480 | 3,150 | 3,000 | 5-20-2540 | AUDIT/LEGAL 50% | 3,500 | 3,500 | 3,500 |
| 1,593 | 7,423 | 10,000 | 5-20-2564 | REPAIRS | 12,000 | 12,000 | 12,000 |

BUDGET DOCUMENT

436-WLCSD OPERATION
401-WLCSD SEWER DEPARTMENT

YEAR 2022-2023

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| ---------- | ---------- | 500 | 5-20-2578 | SURVEYING/GIS LINE LOCATE | 3,000 | 3,000 | 3,000 |
| ---------- | ---------- | 1,000 | 5-20-2580 | ENGINEERING | 1,000 | 1,000 | 1,000 |
| ---------- | ---------- | 1,000 | 5-20-2598 | TANK PUMPING | 1,000 | 1,000 | 1,000 |
| ---------- | ---------- | ---------- | 5-20-2630 | REFUNDS (BOYS SCOUTS) | 300 | 300 | 300 |
| 60,818 | 76,949 | 84,300 | TOTAL | SUPPLIES & SERVICES | 106,800 | 106,800 | 106,800 |
| CAPITAL OUTLAY | | | | | | | |
| 1,000 | 1,000 | 1,000 | 5-40-4108 | EQUIPMENT-CITY OF JOSEPH | 1,000 | 1,000 | 1,000 |
| 29,438 | 29,438 | 29,438 | 5-40-4115 | CITYOFJOSEPH/OEDD WW LOAN | 22,000 | 22,000 | 22,000 |
| 30,438 | 30,438 | 30,438 | TOTAL | CAPITAL OUTLAY | 23,000 | 23,000 | 23,000 |
| TRANSFER | | | | | | | |
| 40,000 | 40,000 | 40,000 | 5-50-5102 | TRANSFER TO RESERVE FUND | 40,000 | 40,000 | 40,000 |
| 40,000 | 40,000 | 40,000 | TOTAL | TRANSFER | 40,000 | 40,000 | 40,000 |
| CONTINGENCY | | | | | | | |
| ---------- | ---------- | 165,349 | 5-60-6102 | CONTINGENCY | 150,792 | 150,792 | 196,514 |
| | | 165,349 | TOTAL | CONTINGENCY | 150,792 | 150,792 | 196,514 |
| 184,932 | 217,213 | 389,711 | T O T A L | DEPT 401 E X P E N S E S | 395,449 | 395,449 | 441,171 |

BUDGET DOCUMENT

436-WLCSD OPERATION
402-WLCSD WATER DEPARTMENT

YEAR 2022-2023

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 166,528 | 157,565 | 171,360 | 3-20-2202 | WATER FEES BI-MONTHLY | 171,401 | 171,401 | 171,401 |
| 550 | 1,850 | 3,200 | 3-20-2204 | PERMIT/CONNECTION FEES | 3,200 | 3,200 | 3,200 |
| ---------- | 1,000 | 1,000 | 3-20-2426 | COUNTY PARK | 1,000 | 1,000 | 1,000 |
| 179 | 226 | 500 | 3-60-6204 | MISC REV/CITY OF JOSEPH | 500 | 500 | 500 |
| 167,257 | 160,641 | 176,060 | T O T A L | DEPT 402 R E V E N U E S | 176,101 | 176,101 | 176,101 |
| | | | | E X P E N S E S | | | |
| SALARIES & BENEFITS | | | | | | | |
| 28,651 | 27,320 | 34,332 | 5-10-1001 | PROJECT MANAGER 50% | 34,970 | 34,970 | 34,970 |
| 7,697 | 5,299 | 13,280 | 5-10-1002 | EXTRA HELP 50% | 12,650 | 12,650 | 12,650 |
| 180 | 180 | 360 | 5-10-1102 | CELL PHONE STIPEND | 180 | 180 | 180 |
| 2,566 | 2,247 | 3,650 | 5-10-1301 | FICA/MEDICARE | 4,000 | 4,000 | 4,000 |
| 10,722 | 8,562 | 11,250 | 5-10-1302 | HEALTH INSURANCE | 11,900 | 11,900 | 11,900 |
| 2,292 | 2,188 | 2,525 | 5-10-1303 | RETIREMENT | 3,100 | 3,100 | 3,100 |
| 17 | 1,159 | 1,800 | 5-10-1305 | WORKERS COMP | 3,400 | 3,400 | 3,400 |
| 9 | 7 | 17 | 5-10-1306 | LIFE INSURANCE | 17 | 17 | 17 |
| ---------- | 87 | 110 | 5-10-1307 | LIFE FLIGHT | 115 | 115 | 115 |
| ---------- | ---------- | 1,000 | 5-10-1309 | UNEMPLOYMENT | 1,000 | 1,000 | 1,000 |
| 1,150 | 980 | 1,300 | 5-10-1312 | HSA CONTRIBUTION | 1,300 | 1,300 | 1,300 |
| ---------- | ---------- | ---------- | 5-10-1314 | ONE-TIME BONUS | 2,025 | 2,025 | 2,025 |
| 53,284 | 48,029 | 69,624 | | TOTAL SALARIES & BENEFITS | 74,657 | 74,657 | 74,657 |
| .75 | .60 | .75 | | TOTAL FTE'S | .75 | .75 | .75 |
| SUPPLIES & SERVICES | | | | | | | |
| 2,840 | 1,096 | 2,000 | 5-20-2102 | OFFICE SUPPLIES | 1,500 | 1,500 | 1,500 |
| 445 | 1,321 | 1,000 | 5-20-2108 | SUPPLIES-SMALL EQUIPMENT | 2,000 | 2,000 | 2,000 |
| 2,271 | 1,209 | 5,000 | 5-20-2218 | MATERIALS | 5,000 | 5,000 | 5,000 |
| 939 | 1,864 | 8,000 | 5-20-2230 | TESTING | 3,000 | 3,000 | 3,000 |
| 230 | 1,672 | 2,000 | 5-20-2238 | PERMITS/REGISTRATIONS | 2,000 | 2,000 | 2,000 |
| 19 | 100 | 1,500 | 5-20-2402 | TRAVEL/TRAINING/MEALS | 2,000 | 2,000 | 2,000 |
| 881 | 2,198 | 1,300 | 5-20-2406 | INS-LIAB/VEH/PROPERTY | 5,000 | 5,000 | 5,000 |
| 360 | 989 | 1,200 | 5-20-2426 | CERTIFICATION | 1,200 | 1,200 | 1,200 |
| 25,343 | 14,064 | 28,000 | 5-20-2458 | UTILITIES | 25,000 | 25,000 | 25,000 |
| 900 | 720 | 900 | 5-20-2468 | C.H. OFFICE RENT 50% | 900 | 900 | 900 |
| 1,302 | 2,023 | 1,500 | 5-20-2502 | VEHICLE MAINT/FUEL 50% | 7,500 | 7,500 | 7,500 |
| ---------- | 165 | 500 | 5-20-2514 | CONTRACTED SERVICES | 500 | 500 | 500 |
| ---------- | ---------- | 2,025 | 5-20-2522 | OR HEALTH AUTHORITY FEES | 2,025 | 2,025 | 2,025 |
| 396 | ---------- | 1,000 | 5-20-2530 | SOFTWARE MAINTENANCE | 1,000 | 1,000 | 1,000 |
| 6,100 | 5,680 | 7,100 | 5-20-2534 | ADMINISTRATION FEES | 7,100 | 7,100 | 7,100 |
| 8,102 | 2,000 | 3,000 | 5-20-2540 | AUDIT/LEGAL 50% | 3,500 | 3,500 | 3,500 |
| 32,211 | 30,796 | 50,000 | 5-20-2564 | REPAIR | 50,000 | 50,000 | 50,000 |
| ---------- | ---------- | 500 | 5-20-2578 | SURVEYING/GIS LINE LOCATE | 5,000 | 5,000 | 5,000 |
| 3,108 | ---------- | 500 | 5-20-2580 | ENGINEERING | 500 | 500 | 500 |
| ---------- | ---------- | 4,000 | 5-20-2600 | FORECLOSURE TAXES | 4,000 | 4,000 | 4,000 |

BUDGET DOCUMENT

YEAR 2022-2023

436-WLCSD OPERATION
402-WLCSD WATER DEPARTMENT

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| 85,447 | 65,897 | 121,025 | | TOTAL SUPPLIES & SERVICES | 128,725 | 128,725 | 128,725 |
| CAPITAL OUTLAY | | | | | | | |
| ---------- | 15,500 | 17,500 | 5-40-4106 | WATER RES.TANK PAINTING | 17,500 | 17,500 | 17,500 |
| | 15,500 | 17,500 | | TOTAL CAPITAL OUTLAY | 17,500 | 17,500 | 17,500 |
| TRANSFER | | | | | | | |
| ---------- | ---------- | 20,000 | 5-50-5102 | TRANSFER TO RESERVE FUND | 20,000 | 20,000 | 20,000 |
| 18,144 | 18,144 | 18,144 | 5-50-5106 | TRANSFER TO SEWER DEPT | 18,144 | 18,144 | 18,144 |
| 18,144 | 18,144 | 38,144 | | TOTAL TRANSFER | 38,144 | 38,144 | 38,144 |
| CONTINGENCY | | | | | | | |
| ---------- | ---------- | 95,245 | 5-60-6102 | CONTINGENCY | 95,292 | 95,292 | 84,695 |
| | | 95,245 | | TOTAL CONTINGENCY | 95,292 | 95,292 | 84,695 |
| 156,875 | 147,570 | 341,538 | T O T A L | DEPT 402 E X P E N S E S | 354,318 | 354,318 | 343,721 |
| 672,101 | 693,705 | 731,249 | T O T A L | FUND 436 R E V E N U E S | 749,767 | 749,767 | 784,892 |
| 106,960 | 117,855 | 139,248 | | TOTAL SALARIES & BENEFITS | 149,514 | 149,514 | 149,514 |
| 146,265 | 142,846 | 205,325 | | TOTAL SUPPLIES & SERVICES | 235,525 | 235,525 | 235,525 |
| 30,438 | 45,938 | 47,938 | | TOTAL CAPITAL OUTLAY | 40,500 | 40,500 | 40,500 |
| 58,144 | 58,144 | 78,144 | | TOTAL TRANSFER | 78,144 | 78,144 | 78,144 |
| | | 260,594 | | TOTAL CONTINGENCY | 246,084 | 246,084 | 281,209 |
| 341,807 | 364,783 | 731,249 | T O T A L | FUND 436 E X P E N S E S | 749,767 | 749,767 | 784,892 |
| 1.50 | 1.50 | 1.50 | T O T A L | FUND 436 F T E' S | 1.50 | 1.50 | 1.50 |

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 79 | ---------- | 400 | 3-10-1111 | PRIOR YEAR TAXES | 400 | 400 | 400 |
| 79 | | 400 | T O T A L | DEPT 401 R E V E N U E S | 400 | 400 | 400 |
| | | | | E X P E N S E S | | | |
| TRANSFER | | | | | | | |
| 79 | ---------- | 400 | 5-50-5102 | TRANSFER TO RESERVE FUND | 400 | 400 | 400 |
| 79 | | 400 | | TOTAL TRANSFER | 400 | 400 | 400 |
| 79 | | 400 | T O T A L | DEPT 401 E X P E N S E S | 400 | 400 | 400 |
| 79 | | 400 | T O T A L | FUND 437 R E V E N U E S | 400 | 400 | 400 |
| | | | | TOTAL SALARIES & BENEFITS | | | |
| | | | | TOTAL SUPPLIES & SERVICES | | | |
| | | | | TOTAL CAPITAL OUTLAY | | | |
| 79 | | 400 | | TOTAL TRANSFER | 400 | 400 | 400 |
| | | | | TOTAL CONTINGENCY | | | |
| 79 | | 400 | T O T A L | FUND 437 E X P E N S E S | 400 | 400 | 400 |

BUDGET DOCUMENT

YEAR 2022-2023



| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 380,872 | 473,042 | 540,500 | 3-01-0101 | BEGINNING FUND BALANCE | 701,965 | 701,965 | 701,965 |
| 380,872 | 473,042 | 540,500 | T O T A L | DEPT 100 R E V E N U E S | 701,965 | 701,965 | 701,965 |

BUDGET DOCUMENT

YEAR 2022-2023

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT | DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|---|
| | | | | R E V E N U E S | | | |
| 7,591 | 3,823 | 6,000 | 3-15-1510 | INTEREST EARNED | 3,500 | 3,500 | 3,500 |
| 15,368 | ---------- | 100,000 | 3-20-2106 | PAST FEES- XXXX PROPERTY | 1,500 | 1,500 | 1,500 |
| 3,000 | 1,500 | ---------- | 3-20-2202 | SEWER DEVELOPMENT FEES | 1,600 | 1,600 | 1,600 |
| 500 | 800 | ---------- | 3-20-2204 | WATER DEVELOPMENT FEE | 1,500 | 1,500 | 1,500 |
| ---------- | ---------- | ---------- | 3-40-4267 | W.C. ARPA (COVID RELIEF) | 200,000 | 200,000 | 200,000 |
| ---------- | 60,000 | ---------- | 3-40-4302 | BLUE SKY GRANT | | | |
| 80,000 | ---------- | ---------- | 3-40-4304 | ENERGY TRUST OF OREGON | | | |
| ---------- | ---------- | 20,000 | 3-50-5602 | TRANSFER FROM WATER O&M | 20,000 | 20,000 | 20,000 |
| 40,000 | 40,000 | 40,000 | 3-50-5604 | TRANSFER FROM SEWER O&M | 40,000 | 40,000 | 40,000 |
| 79 | ---------- | 400 | 3-50-5606 | TRANSF FROM DEBT SERVICE | 400 | 400 | 400 |
| 146,538 | 106,123 | 166,400 | T O T A L | DEPT 403 R E V E N U E S | 268,500 | 268,500 | 268,500 |
| | | | | E X P E N S E S | | | |
| SUPPLIES & SERVICES | | | | | | | |
| ---------- | ---------- | ---------- | 5-20-2474 | WATER/SEWER INFASTRUCTURE | 200,000 | 200,000 | 200,000 |
| | | | TOTAL | SUPPLIES & SERVICES | 200,000 | 200,000 | 200,000 |
| CAPITAL OUTLAY | | | | | | | |
| ---------- | 32,500 | ---------- | 5-40-4105 | VEHICLE | | | |
| 54,369 | 3,894 | ---------- | 5-40-4118 | HYDRO PROJECT | | | |
| ---------- | ---------- | 100,000 | 5-40-4128 | CAPITAL PROJECTS | 100,000 | 100,000 | 100,000 |
| 54,369 | 36,394 | 100,000 | TOTAL | CAPITAL OUTLAY | 100,000 | 100,000 | 100,000 |
| CONTINGENCY | | | | | | | |
| ---------- | ---------- | 606,900 | 5-60-6102 | CONTINGENCY | 670,465 | 670,465 | 670,465 |
| | | 606,900 | TOTAL | CONTINGENCY | 670,465 | 670,465 | 670,465 |
| 54,369 | 36,394 | 706,900 | T O T A L | DEPT 403 E X P E N S E S | 970,465 | 970,465 | 970,465 |
| 527,410 | 579,165 | 706,900 | T O T A L | FUND 438 R E V E N U E S | 970,465 | 970,465 | 970,465 |
| | | | TOTAL | SALARIES & BENEFITS | | | |
| | | | TOTAL | SUPPLIES & SERVICES | 200,000 | 200,000 | 200,000 |
| 54,369 | 36,394 | 100,000 | TOTAL | CAPITAL OUTLAY | 100,000 | 100,000 | 100,000 |
| | | | TOTAL | TRANSFER | | | |
| | | 606,900 | TOTAL | CONTINGENCY | 670,465 | 670,465 | 670,465 |
| 54,369 | 36,394 | 706,900 | T O T A L | FUND 438 E X P E N S E S | 970,465 | 970,465 | 970,465 |
| 1,199,590 | 1,272,870 | 1,438,549 | GRAND | TOTAL REVENUES | 1,720,632 | 1,720,632 | 1,755,757 |
| 106,960 | 117,855 | 139,248 | GR | TOTAL SALARIES & BENEFITS | 149,514 | 149,514 | 149,514 |
| 146,265 | 142,846 | 205,325 | GR | TOTAL SUPPLIES & SERVICES | 435,525 | 435,525 | 435,525 |
| 84,807 | 82,332 | 147,938 | GR | TOTAL CAPITAL OUTLAY | 140,500 | 140,500 | 140,500 |

BUDGET DOCUMENT

438-WLCSD RESERVE (3/2014)
403-WATER & SEWER RESERVE

YEAR 2022-2023

| -- HISTORICAL DATA -- 2019-2020 | 2020-2021 | ADOPTED 2021-2022 | ACCT DESCRIPTION | PROPOSED | APPROVED | ADOPTED |
|---|---|---|---|---|---|---|
| 58,223 | 58,144 | 78,544 | GR TOTAL TRANSFER | 78,544 | 78,544 | 78,544 |
| | | 867,494 | GR TOTAL CONTINGENCY | 916,549 | 916,549 | 951,674 |
| 396,255 | 401,177 | 1,438,549 | GRAND TOTAL EXPENSES | 1,720,632 | 1,720,632 | 1,755,757 |
| 1.50 | 1.50 | 1.50 | GRAND TOTAL FTE'S | 1.50 | 1.50 | 1.50 |