

FY24 Budget Pro Forma

2024 Budget 09-13-23 Agenda

430 - Gas Operating Fund

	FY23	FY24	FY25	FY26	FY27	FY28
	Adopted	Budget	Budget	Budget	Budget	Budget
All Accounts	31,752,686	33,340,321	34,340,530	35,370,746	36,431,868	37,524,824
Revenues	31,752,686	33,340,321	34,340,530	35,370,746	36,431,868	37,524,824
Taxes & Franchise Fees	0	0	0	0	0	0
314400 - Gas Tax	0	0	0	0	0	0
Charges for Services	30,932,433	32,479,055	33,453,426	34,457,029	35,490,740	36,555,462
343123 - Forfeited Discounts	0	0	0	0	0	0
343132 - Meter Tampering Fine	104	109	112	116	119	123
343133 - Sale of Scrap	0	0	0	0	0	0
343201 - Residential	13,493,658	14,168,341	14,593,391	15,031,193	15,482,129	15,946,593
343202 - Non-Residential	9,356,614	9,824,445	10,119,178	10,422,753	10,735,436	11,057,499
343204 - Interruptible	1,113,943	1,169,640	1,204,729	1,240,871	1,278,097	1,316,440
343207 - Flexible Contract Interruptibl	6,370,915	6,689,461	6,890,145	7,096,849	7,309,754	7,529,047
343210 - Forfeited Discounts	121,455	127,528	131,354	135,294	139,353	143,534
343211 - Initiating Services	132,005	138,605	142,763	147,046	151,458	156,001
343212 - Tapping Fees	10,487	11,011	11,342	11,682	12,032	12,393
343213 - Cut Fees	31,561	33,139	34,133	35,157	36,212	37,298
343214 - Surcharge	117,695	123,580	127,287	131,106	135,039	139,090
343218 - Gas Pilot Lighting	25,131	26,388	27,179	27,995	28,834	29,699
343219 - Compressed Natural Gas	158,865	166,808	171,812	176,967	182,276	187,744
343299 - WCOT Revenues	0	0	0	0	0	0
343321 - Gas Tap Relocation Fees	0	0	0	0	0	0
343408 - Resid Solid Waste Misc Fees	0	0	0	0	0	0
349999 - Budget Bill Variance Revenue	0	0	0	0	0	0
Other Revenues	820,253	861,266	887,104	913,717	941,128	969,362
361001 - Interest	28,270	29,684	30,574	31,491	32,436	33,409
369920 - Other Miscellaneous Revenue	133,137	139,794	143,988	148,307	152,757	157,339
369941 - Trans from Fund Bal - Encumb	0	0	0	0	0	0
369950 - Capitalized Overhead	658,846	691,788	712,542	733,918	755,936	778,614
369998 - (Over)/Under Recovery	0	0	0	0	0	0

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	FY23	FY24	FY25	FY26	FY27	FY28
	Adopted	Budget	Budget	Budget	Budget	Budget
All Accounts	31,752,686	33,340,321	34,089,406	35,091,623	36,124,746	37,188,022
Expenditures	31,752,686	33,340,321	34,089,406	35,091,623	36,124,746	37,188,022
Personnel Services	3,078,078	3,317,550	3,417,078	3,519,593	3,625,177	3,733,934
511000 - Salaries	2,294,368	2,459,327	2,533,106	2,609,100	2,687,373	2,767,994
511200 - Capitalized Wages	(599,170)	(629,129)	(648,002)	(667,442)	(687,466)	(708,090)
511300 - Salary Enhancements	109,958	125,432	129,195	133,071	137,063	141,175
511500 - Temporary Wages	164,646	172,878	178,065	183,407	188,909	194,576
512000 - Overtime	118,004	123,904	127,621	131,450	135,393	139,455
512100 - Capitalized Overtime	0	0	0	0	0	0

512400 - Other Salary Items	2,268	2,160	2,225	2,292	2,360	2,431
515000 - Pension- Current	396,617	416,448	428,941	441,810	455,064	468,716
515100 - Pension- MAP	124,608	144,144	148,469	152,923	157,510	162,236
515600 - Mandatory Medicare	32,036	37,058	38,170	39,315	40,495	41,710
516000 - Health Benefits	352,750	387,092	398,705	410,666	422,986	435,675
516020 - Health Benefits - OPEB	24,885	26,129	26,913	27,721	28,552	29,409
516100 - Flex Benefits	83,828	80,163	82,568	85,045	87,596	90,224
518000 - Vacancy Factor of 3%	(26,720)	(28,056)	(28,898)	(29,765)	(30,658)	(31,577)
Operating Expenditures	11,303,457	11,967,475	12,326,501	12,696,297	13,077,185	13,469,501
521010 - Advertising	88,702	93,137	95,931	98,809	101,773	104,827
521020 - Custodial/Janitorial Services	11,121	11,677	12,027	12,388	12,760	13,143
521030 - Printing/Reproduction Services	1,368	1,436	1,479	1,524	1,570	1,617
521040 - Unclassified Professional Fees	116,147	121,954	125,613	129,381	133,263	137,261
521060 - System Dispatch Services	141,930	149,027	153,497	158,102	162,845	167,731
521080 - System Collection	27,667	29,050	29,922	30,820	31,744	32,696
521100 - Veh & Other Equip R&M Non Cap	3,708	3,893	4,010	4,131	4,254	4,382
521120 - Educational Services	0	0	0	0	0	0
521130 - Engineering Services	0	0	0	0	0	0
521170 - Construction/Renovation Svcs	0	0	0	0	0	0
521180 - Unclassified Contractual Svcs	16,720	17,556	18,083	18,625	19,184	19,759
521230 - Garage Employee Parking	0	0	0	0	0	0
522080 - Mobile Devices/Phone Services	18,358	19,276	19,854	20,450	21,063	21,695
523010 - Chem-Med-Lab	0	0	0	0	0	0
523020 - Food Products/Services	1,853	1,946	2,004	2,064	2,126	2,190
523030 - Gasoline/Fuel	123	129	133	137	141	145
523040 - Oil & Lubricants	0	0	0	0	0	0
523050 - Postage/Shipping/Freight Chgs	2,903	3,048	3,140	3,234	3,331	3,431
523060 - Office Supplies	9,147	9,604	9,892	10,189	10,495	10,810
523070 - Uniforms & Clothing	7,632	8,014	8,254	8,502	8,757	9,019
523080 - Unclassified Supplies	111,100	216,655	223,155	229,849	236,745	243,847
523090 - Furniture & Equip Non Cap	4,864	5,107	5,260	5,418	5,581	5,748
523100 - Vehicle Non Garage	0	0	0	0	0	0
523110 - COGS Material Stores	46,906	49,251	50,729	52,251	53,818	55,433
523130 - Building Supplies Non Cap	0	0	0	0	0	0
523140 - Safety Materials & Supplies	4,942	5,189	5,345	5,505	5,670	5,840
524010 - Travel & Training	47,900	50,295	51,804	53,358	54,959	56,607
524020 - Journals & Books	1,967	2,065	2,127	2,191	2,257	2,325
524030 - Memberships	93,462	98,135	101,079	104,112	107,235	110,452
524040 - Membershp/Certificates/License	1,510	1,586	1,633	1,682	1,733	1,784
524070 - Lease Expense- Machines	12,161	12,769	13,152	13,547	13,953	14,372
524080 - Unclassified Charges	6,082	6,386	6,578	6,775	6,978	7,188
530030 - COGS- Natural Gas	10,394,207	10,913,917	11,241,335	11,578,575	11,925,932	12,283,710
540110 - Interest on Deposits	13,507	14,182	14,608	15,046	15,497	15,962
540120 - Bad Debt Expense	94,414	99,135	102,109	105,172	108,327	111,577
540160 - Direct Overhead	0	0	0	0	0	0
550030 - Office Equipment	0	0	0	0	0	0
550040 - Computer Equipment	0	0	0	0	0	0

550060 - Unclassified Equipment	23,056	23,056	23,748	24,460	25,194	25,950
521070 - System Planning Services	0	0	0	0	0	0
580060 - Unclassified Equipment	0	0	0	0	0	0
521185 - Landscape/Grounds Maintenance	0	0	0	0	0	0
Internal Service Funds	3,674,355	4,321,102	4,450,734	4,584,256	4,721,786	4,863,438
560010 - Human Resource Expense	106,825	64,491	66,426	68,419	70,471	72,585
560020 - Accounting Expense	98,882	119,515	123,100	126,793	130,597	134,515
560030 - Purchasing Expense	56,009	64,140	66,064	68,046	70,088	72,190
560040 - Information Systems Expense	454,213	715,090	736,543	758,639	781,398	804,840
560050 - Risk Management Expense	182,906	251,041	258,572	266,329	274,319	282,549
560060 - Radio Communications Expense	42,963	42,342	43,612	44,921	46,268	47,656
560070 - Revenue Collection	97,440	101,222	104,259	107,386	110,608	113,926
560080 - Utility Services Expense	1,558,335	1,706,382	1,757,573	1,810,301	1,864,610	1,920,548
560082 - Facilities and Environmental	221,676	261,999	269,859	277,955	286,293	294,882
560085 - Energy Services	80,492	86,931	89,539	92,225	94,992	97,842
560090 - Vehicle Garage Expense	89,089	142,747	147,029	151,440	155,984	160,663
560095 - Vehicle Fuel	62,298	66,526	68,522	70,577	72,695	74,876
560100 - Vehicle Replacement	222,239	253,530	261,136	268,970	277,039	285,350
560120 - Indirect Costs	227,543	272,205	280,371	288,782	297,446	306,369
560140 - Community Relations Expense	159,391	154,514	159,149	163,924	168,842	173,907
560150 - Diversity and Inclusion Exp	14,054	18,427	18,980	19,549	20,136	20,740
Utilities and Other Expenses	75,216	80,685	83,107	85,600	88,169	90,813
571030 - Utilities - Sanitation	36,105	37,910	39,048	40,219	41,426	42,668
571040 - Utilities - Stormwater	3,406	3,576	3,684	3,794	3,908	4,025
571050 - Utilities - Gas	1,726	1,812	1,867	1,923	1,980	2,040
571060 - Utilities - Water	521	547	563	580	598	616
571070 - Utilities - Electric	31,268	32,831	33,816	34,831	35,876	36,952
571080 - Utilities - Fire Services	2,190	4,009	4,129	4,253	4,381	4,512
Transfers	4,167,000	4,095,556	3,967,294	4,065,845	4,168,196	4,272,775
611300 - Debt Service Transfer	718,877	893,385	669,057	668,662	669,097	668,703
612200 - RR&I Transfer	2,188,697	2,017,933	2,078,471	2,140,825	2,205,050	2,271,201
612300 - Other Transfers	450,265	434,619	447,658	461,087	474,920	489,168
612400 - Inter-Fund Ops Transfer	809,161	749,619	772,108	795,271	819,129	843,703
Contributions to Operations	3,415,967	3,586,765	3,694,368	3,805,199	3,919,355	4,036,936
620001 - Contribution to General Fund	3,415,967	3,586,765	3,694,368	3,805,199	3,919,355	4,036,936
621000 - Contribution to Other Funds	0	0	0	0	0	0
Year End Adjustments	6,038,613	5,971,188	6,150,324	6,334,833	6,524,878	6,720,625
632200 - Transfer to RR&I	3,404,784	3,575,023	3,682,274	3,792,742	3,906,524	4,023,720
632400 - Transfer to Operating Reserve	2,633,829	2,396,165	2,468,050	2,542,091	2,618,354	2,696,905