

Highlights from Nicolette Bateson, CPA, Chief Financial Officer & Treasurer

The Financial Services Area is engaged in several strategic initiatives – both as leader and key participant in entity-wide initiatives.

❖ Financial operations

Continued rollout of technology to reduce the inefficiencies of processing times and to expand analytical capacity – as well to improve the data available for management decisions

❖ Business support

Rollout the expanded Business Inclusion & Diversity program, explore utility cooperative procurement sponsorship, and vendor quality management

❖ Cross-functional collaboration in key initiatives

Support transformational efforts across GLWA including asset management, capital program management, and recent movement toward enterprise wide contractual program management

❖ Member Partner Engagement

Support short-and long-term efforts related to the charges equity and stability program

❖ Affordability

Carryout recommendations to improve and expand constituent service including implementation the water residential assistance program

Organization

The Financial Services Area consists of three groups.

❖ CFO Services

Plans and directs all strategic financial planning, compliance, internal audit, and intergovernmental activities

❖ Business Operation Support Services

Responsible for procurement, inventory management, and transformational business support

❖ Financial Reporting & Accounting

Construction, general ledger, accounts payable, payroll, asset management, and related activities

Expense Categories

The primary expense category in the Financial Services area is Personnel Services. The second largest category is Contractual Services for project management support, and other special projects, studies, and audits.

Biennial Budget Request

The biennial budget reflects an overall increase of \$1.2 million, or 7.9%. The primary reasons for this increase are highlighted below.

- ❖ **Personnel** – The primary driver is support for new and/or expanding programs and system as described further below in the Personnel section.
- ❖ **Supplies & Other** – The primary reason for the variance in this category is the lease for the new warehouse. The amount of this lease is estimated at \$45,000 per month or \$540,000 per year. This lease was initiated in FY 2021 after the sale of the prior warehouse which no longer met the needs of GLWA and needed significant capital investment. The long-term plan is contingent upon further evaluation of the space needs for warehousing operations that support the WRRF. Once the long-term vision is determined by WRRF leadership, a decision will follow regarding the lease, build, or purchase of a facility.
- ❖ **Capital Program Allocation** – The amount in this account is shown as negative as this is a “contra” account which represents an offset to the Personnel Costs section of the Operations & Maintenance (O&M) budget. A decrease in this account results in an increase to the O&M expense. The budget for the Capital Program Allocation account, shown in the tables below, was based on an estimate of the number of hours that the Owners’ Representative team would be working directly on capital projects. A review of the activity has shown that the number of hours that can be capitalize (moved from the O&M account to the CIP) are fewer than planned. The FY 2022 through FY 2026 budget has been adjusted accordingly.
- ❖ **Shared Services** – The GLWA and DWSD leverage economies of scale, assets, technology, and expertise by sharing services. The shared services agreement referenced in the tables below is for the bank fees that the GLWA incurs as a result of managing the cash receipts for both entities. A review of the history has shown that the bank fees are coming in lower than anticipated. A budget amendment will be created for FY 2021 and the budgets for FY 2022 through FY 2026 have been adjusted accordingly.

Biennial Budget Request by Expense Category

Expense Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2022 Dollar Variance	FY 2022 Percent Variance	FY 2023 Department Requested
2.0 Personnel	\$ 11,640,300	\$ 12,536,600	\$ 2,834,400	\$ 13,198,300	\$ 661,700	5.3%	\$ 13,413,000
3.0 Utilities	28,300	94,800	6,300	92,000	(2,800)	-3.0%	93,900
4.2 Supplies & Other	433,600	653,900	199,300	1,151,400	497,500	76.1%	1,309,700
4.3 Contractual Services	2,516,200	2,711,800	343,100	2,642,900	(68,900)	-2.5%	2,500,600
5.1 Capital Program Allocation	(37,100)	(84,900)	(3,500)	(29,500)	55,400	-65.3%	(29,600)
5.2 Shared Services	(160,600)	(268,400)	(40,800)	(168,700)	99,700	-37.1%	(169,100)
Grand Total	\$ 14,420,700	\$ 15,643,800	\$ 3,338,800	\$ 16,886,400	\$ 1,242,600	7.9%	\$ 17,118,500

Biennial Budget Request by Team

Team	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2022 Dollar Variance	FY 2022 Percent Variance	FY 2023 Department Requested
CFO Services	\$ 4,759,200	\$ 5,298,700	\$ 1,051,900	\$ 5,735,400	\$ 436,700	8.2%	\$ 5,671,500
Chief Financial Officer	769,500	828,900	184,800	1,131,200	302,300	36.5%	1,030,700
Data Analytics & Internal Audit	505,400	750,500	90,300	755,000	4,500	0.6%	761,300
Financial Planning & Analysis	1,330,800	1,358,600	306,500	1,414,800	56,200	4.1%	1,425,300
Public Finance	908,400	1,014,300	232,300	1,066,400	52,100	5.1%	1,077,100
Reporting and Compliance	476,000	516,900	105,500	522,300	5,400	1.0%	524,500
Treasury	769,100	829,500	132,500	845,700	16,200	2.0%	852,600
Business Operations Support Services	6,529,500	6,963,100	1,622,800	7,710,100	747,000	10.7%	7,979,800
Procurement Director	2,998,600	3,111,600	790,000	3,426,900	315,300	10.1%	3,582,100
Logistics and Materials	2,220,200	1,921,300	568,500	2,569,800	648,500	33.8%	2,518,600
Owners' Representative	515,000	590,300	119,200	605,800	15,500	2.6%	609,200
Transformation	795,700	1,339,900	145,100	1,107,600	(232,300)	-17.3%	1,269,900
Financial Reporting & Accounting	3,132,000	3,382,000	664,100	3,440,900	58,900	1.7%	3,467,200
Grand Total	\$ 14,420,700	\$ 15,643,800	\$ 3,338,800	\$ 16,886,400	\$ 1,242,600	7.9%	\$ 17,118,500

Personnel Budget

The staffing plan provides for a steady state of 130 positions beginning in FY 2022. The staffing level is shown in the tables below.

- Chief Financial Officer – Addition of one Professional Administrative Analyst to support special projects and communications.
- Financial Planning & Analysis – Addition of one Management Professional to support reporting, analysis, and special projects.
- Public Finance – Addition of one Management Professional and one Professional Administrative Analyst for the administration of the WRAP program and other affordability initiatives.
- Procurement Director – Addition of 3 positions (Manager, Management Professional, and a Professional Administrative Assistant) to support the Business Inclusion & Diversity (BID) program. In FY 2022, two part time positions (Procurement Specialist and a Security Training Coordinator/Investigator) were eliminated. These positions became vacant in FY 2021 and were determined not to be needed going forward.
- Financial Reporting & Accounting – Addition of two Management Professionals to assist with managing technology initiatives, projects and staff development as well as succession planning. The cost of these additional positions is offset by a decrease to Contractual Professional Services. Currently project management is being performed by consultants.

- Not reflected in this first draft of the budget is establishment of a team of three to provide controls over enterprise wide contracts which now total over \$130 million. The amount of job order and enterprise wide contracts has grown significantly over the past year. These contracts are inherently complex, are not able to be efficiently accounted for by the existing financial system and are prone to overspending and errors.

Staffing Plan - The table below presents the number of positions in the plan. Each position has a value of one. The position count does not distinguish between a position that is filled 100% (2,080 hours per year), filled for a number of hours less than 2,080 per year, or one that is vacant.

Staffing Plan – Number of Positions

Team	Prior Year FY 2020 Staffing Plan	Current Year FY 2021 Staffing Plan	FY 2022 Staffing Plan	FY 2023 Staffing Plan	FY 2024 Staffing Plan	FY 2025 Staffing Plan	FY 2026 Staffing Plan
Financial Services Area	123.00	124.00	129.00	130.00	130.00	130.00	130.00
CFO Services	29.00	30.00	33.00	33.00	33.00	33.00	33.00
Chief Financial Officer	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Data Analytics & Internal Audit	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Financial Planning & Analysis	9.00	9.00	10.00	10.00	10.00	10.00	10.00
Public Finance	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Reporting and Compliance	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasury	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Business Operations Support Services	67.00	68.00	68.00	69.00	69.00	69.00	69.00
Procurement Director	29.00	31.00	32.00	32.00	32.00	32.00	32.00
Logistics and Materials	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Owners' Representative	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Transformation	8.00	8.00	7.00	8.00	8.00	8.00	8.00
Financial Reporting & Accounting	27.00	26.00	28.00	28.00	28.00	28.00	28.00

*Full Time Equivalent*s - The table below presents “full-time equivalent” (FTE) staffing. FTE is based on the number of hours that the position is filled, or budgeted for, in a given year based upon a standard of 2,080 hours per year. For this budget area, the Staffing Plan and the FTEs project an increase over the next five years.

*Full Time Equivalent*s

Team	Prior Year FY 2020 FTEs	Current Year FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs	FY 2024 FTEs	FY 2025 FTEs	FY 2026 FTEs
Financial Services Area	119.25	122.00	126.75	128.00	128.50	128.50	128.50
CFO Services	29.00	29.50	32.50	32.50	32.50	32.50	32.50
Chief Financial Officer	5.00	4.50	5.50	5.50	5.50	5.50	5.50
Data Analytics & Internal Audit	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Financial Planning & Analysis	9.00	9.00	10.00	10.00	10.00	10.00	10.00
Public Finance	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Reporting and Compliance	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Treasury	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Business Operations Support Services	64.25	67.50	67.25	68.50	69.00	69.00	69.00
Procurement Director	27.00	30.50	32.00	32.00	32.00	32.00	32.00
Logistics and Materials	23.25	24.00	24.00	24.00	24.00	24.00	24.00
Owners' Representative	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Transformation	8.00	8.00	6.25	7.50	8.00	8.00	8.00
Financial Reporting & Accounting	26.00	25.00	27.00	27.00	27.00	27.00	27.00

Personnel Budget – The following table presents the Financial Services personnel budget which consists of the following expense categories: Salaries & Wages, Salaries & Wages – Workforce Development, Overtime, Employee Benefits and Contractual Transition Services. These values are based on the *Full Time Equivalent*s in table 2 using current pay levels. Wage and benefit adjustments are based on merit increases and are included in the Unallocated Reserve line item for the Administrative Services Operating Area which is shown in detail in the Operating Financial Plan Introduction section.

Personnel Budget

Team	FY 2021 Adopted Budget	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
Financial Services	12,536,600	13,198,300	13,413,000	13,531,100	13,585,000	13,638,800
CFO Services	3,645,500	3,932,300	3,947,900	3,963,600	3,979,200	3,994,900
Chief Financial Officer	781,500	838,000	841,400	844,900	848,400	851,800
Data Analytics & Internal Audit	492,900	492,300	493,300	494,400	495,500	496,600
Financial Planning & Analysis	1,036,000	1,146,800	1,151,800	1,156,800	1,161,800	1,166,800
Public Finance	560,200	672,400	675,400	678,400	681,300	684,300
Reporting and Compliance	499,400	507,600	509,500	511,300	513,100	515,000
Treasury	275,500	275,200	276,500	277,800	279,100	280,400
Business Operations Support	6,411,500	6,572,400	6,760,000	6,850,900	6,877,600	6,904,200
Procurement Director	2,855,900	3,168,100	3,182,600	3,197,000	3,211,500	3,225,900
Logistics and Materials	1,681,200	1,753,000	1,762,000	1,771,000	1,780,000	1,789,000
Owners' Representative	583,500	586,200	588,700	591,300	593,800	596,400
Transformation	1,290,900	1,065,100	1,226,700	1,291,600	1,292,300	1,292,900
Financial Reporting & Accounting	2,479,600	2,693,600	2,705,100	2,716,600	2,728,200	2,739,700

Five Year Financial Plan

Five-Year Financial Plan by Expense Category

Expense Category	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2022 Dollar Variance	FY 2022 Percent Variance	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
2.0 Personnel	\$ 12,536,600	\$ 2,834,400	\$ 13,198,300	\$ 661,700	5.3%	\$ 13,413,000	\$ 13,531,100	\$ 13,585,000	\$ 13,638,800
3.0 Utilities	94,800	6,300	92,000	(2,800)	-3.0%	93,900	95,700	97,700	99,600
4.2 Supplies & Other	653,900	199,300	1,151,400	497,500	76.1%	1,309,700	1,335,900	1,362,700	1,389,800
4.3 Contractual Services	2,711,800	343,100	2,642,900	(68,900)	-2.5%	2,500,600	2,539,000	2,578,100	2,618,100
5.1 Capital Program Allocation	(84,900)	(3,500)	(29,500)	55,400	-65.3%	(29,600)	(29,800)	(29,900)	(30,000)
5.2 Shared Services	(268,400)	(40,800)	(168,700)	99,700	-37.1%	(169,100)	(169,500)	(169,800)	(170,200)
Grand Total	\$ 15,643,800	\$ 3,338,800	\$ 16,886,400	\$ 1,242,600	7.9%	\$ 17,118,500	\$ 17,302,400	\$ 17,423,800	\$ 17,546,100

Five-Year Financial Plan by Team

Team	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2022 Dollar Variance	FY 2022 Percent Variance	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
CFO Services	\$ 5,298,700	\$ 1,051,900	\$ 5,735,400	\$ 436,700	8.2%	\$ 5,671,500	\$ 5,712,800	\$ 5,755,100	\$ 5,797,400
Chief Financial Officer	828,900	184,800	1,131,200	302,300	36.5%	1,030,700	1,035,000	1,039,700	1,044,100
Data Analytics & Internal Audit	750,500	90,300	755,000	4,500	0.6%	761,300	767,800	774,300	781,100
Financial Planning & Analysis	1,358,600	306,500	1,414,800	56,200	4.1%	1,425,300	1,435,700	1,446,300	1,457,000
Public Finance	1,014,300	232,300	1,066,400	52,100	5.1%	1,077,100	1,088,300	1,099,600	1,110,800
Reporting and Compliance	516,900	105,500	522,300	5,400	1.0%	524,500	526,500	528,600	530,700
Treasury	829,500	132,500	845,700	16,200	2.0%	852,600	859,500	866,600	873,700
Business Operations Support Services	6,963,100	1,622,800	7,710,100	747,000	10.7%	7,979,800	8,095,600	8,147,700	8,200,300
Procurement Director	3,111,600	790,000	3,426,900	315,300	10.1%	3,582,100	3,604,500	3,627,100	3,649,900
Logistics and Materials	1,921,300	568,500	2,569,800	648,500	33.8%	2,518,600	2,542,700	2,567,200	2,591,900
Owners' Representative	590,300	119,200	605,800	15,500	2.6%	609,200	612,600	616,100	619,600
Transformation	1,339,900	145,100	1,107,600	(232,300)	-17.3%	1,269,900	1,335,800	1,337,300	1,338,900
Financial Reporting & Accounting	3,382,000	664,100	3,440,900	58,900	1.7%	3,467,200	3,494,000	3,521,000	3,548,400
Grand Total	\$ 15,643,800	\$ 3,338,800	\$ 16,886,400	\$ 1,242,600	7.9%	\$ 17,118,500	\$ 17,302,400	\$ 17,423,800	\$ 17,546,100

Capital Outlay

Financial Services capital outlay is funded by the Improvement & Extension (I&E) budget. The expansion and renovation of the Northeast Warehouse is planned to begin in FY 2021 and continue into FY 2022.

The renovation of a new warehouse is scheduled to take place in FY 2022. This warehouse will be replacing the McKinstry warehouse.

In addition to the warehouse renovations, Sprinter Pup delivery trucks and forklifts are scheduled to be purchased in FY 2021 and FY 2022 to transport materials and other items among GLWA's facility locations.

Five-Year Capital Outlay Plan by Asset Category

Asset Category	FY 2021 Adopted Budget	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
Improvement & Extension	\$ 1,250,000	\$ 3,030,750	\$ 75,000	\$ -	\$ -	\$ -
Machinery & Equipment	150,000	75,000	75,000			
Projects & Programs	950,000	2,805,750	-			
Vehicles	150,000	150,000				
Grand Total	\$ 1,250,000	\$ 3,030,750	\$ 75,000	\$ -	\$ -	\$ -

Five-Year Capital Outlay Plan by Funding Source

Funding Source	FY 2021 Adopted Budget	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
Improvement & Extension	\$ 1,250,000	\$ 3,030,750	\$ 75,000			
Grand Total	\$ 1,250,000	\$ 3,030,750	\$ 75,000	\$ -	\$ -	\$ -

Five-Year Capital Outlay Plan by Team

Team	FY 2021 Adopted Budget	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
Logistics & Material	\$ 1,250,000	\$ 3,030,750	\$ 75,000			
Grand Total	\$ 1,250,000	\$ 3,030,750	\$ 75,000	\$ -	\$ -	\$ -

Line Item Budget and Financial Plan

The five-year plan with a line item expense budget is presented on the following pages. The expenses are listed in order by cost center. Because of GLWA's initiatives expand multiple years, this planning document provides the information to smooth out expenses over time and/or plan for annual fluctuations.



Financial Services
Budget & Five-Year Plan
FY 2022 through FY 2026

Cost Center & Expense Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
884001 - Chief Financial Officer	769,500	828,900	184,800	1,131,200	1,030,700	1,035,000	1,039,700	1,044,100
2.1 Salaries & Wages	461,300	440,500	131,000	664,600	664,600	664,600	664,600	664,600
2.4 Employee Benefits	85,200	93,000	25,100	173,400	176,800	180,300	183,800	187,200
2.5 Transition Services	81,500	248,000	-	-	-	-	-	-
4.2 Supplies & Other	36,400	46,600	1,200	47,400	48,500	49,300	50,500	51,500
Memberships, Licenses & Subscriptions	6,800	10,400	-	10,600	10,800	11,000	11,300	11,500
Mileage and Parking	-	2,000	-	2,000	2,100	2,100	2,200	2,200
Office Supplies	14,400	12,200	1,000	12,400	12,700	12,900	13,200	13,500
Training and Internal Meetings	12,600	10,400	200	10,600	10,800	11,000	11,300	11,500
Travel	2,600	11,400	-	11,600	11,900	12,100	12,300	12,600
Postage	-	200	-	200	200	200	200	200
4.3 Contractual Services	105,100	800	27,500	245,800	140,800	140,800	140,800	140,800
Contractual Operating Services	500	800	-	800	800	800	800	800
Contractual Professional Services	104,600	-	27,500	245,000	140,000	140,000	140,000	140,000
884113 - Financial Planning & Analysis	1,330,800	1,358,600	306,500	1,414,800	1,425,300	1,435,700	1,446,300	1,457,000
2.1 Salaries & Wages	735,900	808,000	184,100	896,000	896,000	896,000	896,000	896,000
2.4 Employee Benefits	191,300	228,000	50,100	250,800	255,800	260,800	265,800	270,800
2.5 Transition Services	31,200	-	-	-	-	-	-	-
4.2 Supplies & Other	6,300	16,600	1,000	16,000	16,500	16,700	17,100	17,400
Memberships, Licenses & Subscriptions	1,600	2,300	1,000	2,300	2,400	2,400	2,500	2,500
Mileage and Parking	-	300	-	300	300	300	400	400
Office Supplies	300	2,800	-	2,000	2,000	2,100	2,100	2,200
Training and Internal Meetings	3,200	6,100	-	6,200	6,500	6,500	6,600	6,700
Travel	1,200	5,100	-	5,200	5,300	5,400	5,500	5,600
4.3 Contractual Services	366,100	306,000	71,300	252,000	257,000	262,200	267,400	272,800
884131 - Treasury	769,100	829,500	132,500	845,700	852,600	859,500	866,600	873,700
2.1 Salaries & Wages	210,400	210,400	53,900	210,400	210,400	210,400	210,400	210,400
2.3 Overtime	400	100	100	100	100	100	100	100
2.4 Employee Benefits	73,300	65,000	18,800	64,700	66,000	67,300	68,600	69,900
4.2 Supplies & Other	6,900	20,500	900	23,400	23,800	24,200	24,600	25,000
Memberships, Licenses & Subscriptions	1,100	2,500	-	2,600	2,600	2,700	2,700	2,800
Mileage and Parking	800	500	700	3,000	3,000	3,000	3,000	3,000
Office Supplies	500	2,000	100	2,000	2,100	2,100	2,200	2,200
Training and Internal Meetings	1,500	5,000	-	5,100	5,200	5,300	5,400	5,500
Travel	2,900	10,000	-	10,200	10,400	10,600	10,800	11,000
Postage	100	500	100	500	500	500	500	500
4.3 Contractual Services	586,900	783,500	95,000	697,100	702,300	707,500	712,900	718,300
Contractual Operating Services	586,900	783,500	95,000	697,100	702,300	707,500	712,900	718,300
5.2 Shared Services	(108,800)	(250,000)	(36,200)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)

Cost Center & Expense Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
884135 - Reporting and Compliance	476,000	516,900	105,500	522,300	524,500	526,500	528,600	530,700
2.1 Salaries & Wages	322,500	299,200	78,700	307,100	307,100	307,100	307,100	307,100
2.3 Overtime	2,600	6,000	800	6,000	6,000	6,000	6,000	6,000
2.4 Employee Benefits	97,700	91,200	25,100	91,500	93,400	95,200	97,000	98,900
2.5 Transition Services	40,900	103,000	-	103,000	103,000	103,000	103,000	103,000
4.2 Supplies & Other	12,300	14,500	900	14,700	15,000	15,200	15,500	15,700
Memberships, Licenses & Subscriptions	2,300	3,000	600	3,000	3,100	3,100	3,200	3,200
Mileage and Parking	100	300	-	300	300	300	300	300
Office Supplies	1,300	1,000	200	2,000	2,000	2,100	2,100	2,200
Training and Internal Meetings	2,800	2,300	100	3,000	3,100	3,100	3,200	3,200
Travel	5,700	5,700	-	5,900	6,000	6,100	6,200	6,300
Postage	100	2,200	-	500	500	500	500	500
4.3 Contractual Services	-	3,000	-	-	-	-	-	-
884141 - Public Finance	908,400	1,014,300	232,300	1,066,400	1,077,100	1,088,300	1,099,600	1,110,800
2.1 Salaries & Wages	439,000	436,000	102,100	524,400	524,400	524,400	524,400	524,400
2.4 Employee Benefits	122,200	124,200	31,400	148,000	151,000	154,000	156,900	159,900
2.5 Transition Services	-	-	-	-	-	-	-	-
4.2 Supplies & Other	7,900	10,800	500	14,000	14,100	14,600	15,000	15,100
Memberships, Licenses & Subscriptions	1,000	700	500	1,500	1,500	1,600	1,600	1,600
Mileage and Parking	800	800	-	1,500	1,500	1,600	1,600	1,600
Office Supplies	300	1,000	-	1,000	1,000	1,000	1,100	1,100
Training and Internal Meetings	800	1,300	-	1,500	1,500	1,600	1,600	1,600
Travel	5,000	6,000	-	7,500	7,600	7,800	8,000	8,100
Postage	-	1,000	-	1,000	1,000	1,000	1,100	1,100
4.3 Contractual Services	391,100	461,700	102,900	398,700	406,700	414,800	423,100	431,600
Contractual Operating Services	30,200	26,700	3,300	48,700	49,700	50,700	51,700	52,700
Contractual Professional Services	360,900	410,000	99,600	350,000	357,000	364,100	371,400	378,900
Legal	-	25,000	-	-	-	-	-	-
5.2 Shared Services	(51,800)	(18,400)	(4,600)	(18,700)	(19,100)	(19,500)	(19,800)	(20,200)
Shared Services Reimbursement	(27,800)	-	-	-	-	-	-	-
Shared Services : Salaries & Wages Reimb	(17,100)	(13,100)	(3,300)	(13,300)	(13,600)	(13,900)	(14,100)	(14,400)
Shared Services: Employee Benefit Reimb	(6,900)	(5,300)	(1,300)	(5,400)	(5,500)	(5,600)	(5,700)	(5,800)
884151 - Data Analytics & Internal Audit	505,400	750,500	90,300	755,000	761,300	767,800	774,300	781,100
2.1 Salaries & Wages	113,500	200,700	28,700	200,600	200,600	200,600	200,600	200,600
2.4 Employee Benefits	24,400	54,600	6,300	54,000	55,100	56,200	57,300	58,400
2.5 Transition Services	255,000	237,600	55,300	237,600	237,600	237,600	237,600	237,600
4.2 Supplies & Other	500	7,600	-	7,800	7,900	8,100	8,200	8,500
Memberships, Licenses & Subscriptions	300	2,000	-	2,100	2,100	2,200	2,200	2,300
Mileage and Parking	-	100	-	100	100	100	100	100
Office Supplies	-	300	-	300	300	300	300	300
Training and Internal Meetings	200	3,200	-	3,200	3,300	3,300	3,400	3,500
Travel	-	2,000	-	2,100	2,100	2,200	2,200	2,300
4.3 Contractual Services	112,000	250,000	-	255,000	260,100	265,300	270,600	276,000
884161 - Transformation	795,700	1,339,900	145,100	1,107,600	1,269,900	1,335,800	1,337,300	1,338,900
2.1 Salaries & Wages	135,900	129,500	33,100	129,500	129,500	129,500	129,500	129,500
2.4 Employee Benefits	24,400	32,800	6,300	32,200	32,900	33,500	34,200	34,800
2.5 Transition Services	621,900	1,128,600	103,100	903,400	1,064,300	1,128,600	1,128,600	1,128,600
4.2 Supplies & Other	13,500	49,000	2,600	42,500	43,200	44,200	45,000	46,000
Memberships, Licenses & Subscriptions	800	5,000	-	2,000	2,000	2,100	2,100	2,200
Mileage and Parking	-	2,000	-	500	500	500	500	500
Office Supplies	1,200	1,000	-	1,000	1,000	1,000	1,100	1,100
Operating Supplies	11,500	10,000	2,600	15,000	15,300	15,600	15,900	16,200
Training and Internal Meetings	-	23,000	-	17,000	17,300	17,700	18,000	18,400
Travel	-	8,000	-	7,000	7,100	7,300	7,400	7,600



Financial Services
Budget & Five-Year Plan
FY 2022 through FY 2026

Cost Center & Expense Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
884121 - Procurement Director	2,998,600	3,111,600	790,000	3,426,900	3,582,100	3,604,500	3,627,100	3,649,900
2.1 Salaries & Wages	1,822,300	2,180,600	491,600	2,410,300	2,410,300	2,410,300	2,410,300	2,410,300
2.3 Overtime	34,300	6,000	16,900	35,000	35,000	35,000	35,000	35,000
2.4 Employee Benefits	612,600	669,300	163,000	722,900	737,300	751,800	766,300	780,700
2.5 Transition Services	316,200	-	86,000	-	-	-	-	-
4.2 Supplies & Other	112,900	229,900	32,300	213,700	353,600	360,600	367,800	375,200
Memberships, Licenses & Subscriptions	24,800	28,200	3,900	40,000	40,800	41,600	42,500	43,300
Mileage and Parking	700	10,500	-	15,000	15,300	15,600	15,900	16,200
Office Supplies	22,100	48,700	500	60,100	61,300	62,500	63,800	65,100
Supplies & Other - Covid19	49,600	-	27,700	-	-	-	-	-
Operating Supplies	500	11,800	-	25,000	25,500	26,000	26,500	27,100
Training and Internal Meetings	7,400	91,100	-	17,100	153,000	156,100	159,200	162,400
Travel	7,700	26,000	-	40,000	40,800	41,600	42,400	43,300
Postage	-	6,500	-	6,500	6,700	6,800	6,900	7,000
Tuition Refund	-	6,000	-	10,000	10,200	10,400	10,600	10,800
Repairs & Maintenance-Equipment	-	1,100	-	-	-	-	-	-
Advertising	100	-	200	-	-	-	-	-
4.3 Contractual Services	100,300	25,800	200	45,000	45,900	46,800	47,700	48,700
Contractual Operating Services	99,200	10,500	-	20,000	20,400	20,800	21,200	21,600
Contractual Professional Services	1,100	15,300	200	25,000	25,500	26,000	26,500	27,100
884124 - Logistics and Materials	2,220,200	1,921,300	568,500	2,569,800	2,518,600	2,542,700	2,567,200	2,591,900
2.1 Salaries & Wages	1,123,000	1,238,800	276,400	1,303,600	1,303,600	1,303,600	1,303,600	1,303,600
2.3 Overtime	2,200	5,000	1,100	-	-	-	-	-
2.4 Employee Benefits	513,300	437,400	125,400	449,400	458,400	467,400	476,400	485,400
2.5 Transition Services	52,200	-	-	-	-	-	-	-
3.1 Electric	4,500	28,000	1,200	27,000	27,600	28,100	28,700	29,300
3.2 Gas	6,200	26,500	700	25,000	25,500	26,000	26,500	27,000
3.3 Sewage Service	17,600	33,800	4,500	35,000	35,700	36,400	37,100	37,900
3.4 Water Service	-	6,500	-	5,000	5,100	5,200	5,300	5,400
4.2 Supplies & Other	143,600	145,300	153,700	649,800	662,700	676,000	689,600	703,300
Memberships, Licenses & Subscriptions	-	3,200	-	1,000	1,000	1,100	1,100	1,100
Mileage and Parking	800	2,000	-	2,100	2,100	2,100	2,200	2,200
Office Supplies	18,600	22,700	5,600	25,000	25,500	26,000	26,500	27,100
Supplies & Other - Covid19	37,000	-	-	-	-	-	-	-
Operating Supplies	60,300	43,800	139,700	55,700	56,800	58,000	59,100	60,300
Training and Internal Meetings	1,100	14,400	-	1,000	1,000	1,000	1,100	1,100
Travel	-	4,100	-	2,000	2,000	2,100	2,100	2,200
Employee Uniform Expense	11,900	25,400	800	15,000	15,300	15,600	15,900	16,200
Uniforms, Laundry, Cleaning	5,500	-	2,100	-	-	-	-	-
Tuition Refund	-	1,700	-	-	-	-	-	-
Repairs & Maintenance-Buildings & Ground	2,700	10,000	-	3,000	3,100	3,100	3,200	3,200
Repairs & Maintenance-Equipment	5,700	18,000	5,500	5,000	5,100	5,200	5,300	5,400
Rentals-Buildings	-	-	-	540,000	550,800	561,800	573,100	584,500
4.3 Contractual Services	357,600	-	5,500	75,000	-	-	-	-
Contractual Operating Services	(600)	-	-	-	-	-	-	-
Contractual Professional Services	358,200	-	5,500	75,000	-	-	-	-
884126 - Owners' Representative	515,000	590,300	119,200	605,800	609,200	612,600	616,100	619,600
2.1 Salaries & Wages	385,700	455,600	94,900	458,800	458,800	458,800	458,800	458,800
2.4 Employee Benefits	110,300	127,900	25,000	127,300	129,900	132,400	135,000	137,500
4.2 Supplies & Other	33,600	23,700	2,800	24,200	24,600	25,200	25,700	26,200
Capital Outlay less than \$5,000	19,200	-	-	-	-	-	-	-
Memberships, Licenses & Subscriptions	3,600	1,200	-	1,200	1,200	1,300	1,300	1,300
Mileage and Parking	500	500	-	500	500	500	600	600
Operating Supplies	-	2,000	-	2,100	2,100	2,200	2,200	2,200
Training and Internal Meetings	10,200	10,000	2,800	10,200	10,400	10,600	10,800	11,100
Travel	100	10,000	-	10,200	10,400	10,600	10,800	11,000
4.3 Contractual Services	22,500	68,000	-	25,000	25,500	26,000	26,500	27,100
5.1 Capital Program Allocation	(37,100)	(84,900)	(3,500)	(29,500)	(29,600)	(29,800)	(29,900)	(30,000)
Capital Program: Salaries & Wages-Direct	(26,600)	(84,900)	(2,500)	(23,200)	(23,200)	(23,200)	(23,200)	(23,200)
Capital Program: Employee Benefits	(10,500)	-	(1,000)	(6,300)	(6,400)	(6,600)	(6,700)	(6,800)

Cost Center & Expense Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Activity as of 09.30.2020	FY 2022 Department Requested	FY 2023 Department Requested	FY 2024 Department Requested	FY 2025 Department Requested	FY 2026 Department Requested
884111 - Financial Reporting & Accounting	3,132,000	3,382,000	664,100	3,440,900	3,467,200	3,494,000	3,521,000	3,548,400
2.1 Salaries & Wages	1,825,000	1,710,600	468,600	1,923,000	1,923,000	1,923,000	1,923,000	1,923,000
2.2 Workforce Development	-	12,800	-	12,800	12,800	12,800	12,800	12,800
2.3 Overtime	400	1,000	800	1,000	1,000	1,000	1,000	1,000
2.4 Employee Benefits	565,800	507,900	150,500	576,800	588,300	599,800	611,400	622,900
2.5 Transition Services	206,500	247,300	-	180,000	180,000	180,000	180,000	180,000
4.2 Supplies & Other	59,700	89,400	3,500	98,000	99,800	101,800	103,800	105,900
Memberships, Licenses & Subscriptions	6,200	5,000	700	7,000	7,100	7,300	7,400	7,600
Mileage and Parking	1,800	3,000	-	3,100	3,100	3,200	3,200	3,300
Office Supplies	17,300	34,000	1,800	34,700	35,400	36,100	36,800	37,500
Training and Internal Meetings	13,100	10,000	(500)	15,000	15,300	15,600	15,900	16,200
Travel	3,600	10,400	-	10,600	10,800	11,000	11,300	11,500
Postage	16,800	23,000	1,500	23,500	23,900	24,400	24,900	25,400
Tuition Refund	900	4,000	-	4,100	4,200	4,200	4,300	4,400
4.3 Contractual Services	474,600	813,000	40,700	649,300	662,300	675,600	689,000	702,800
Contractual Operating Services	4,200	4,700	100	4,800	4,900	5,000	5,100	5,200
Contractual Professional Services	253,300	513,000	34,300	343,300	350,200	357,200	364,300	371,600
Auditing	217,100	295,300	6,300	301,200	307,200	313,400	319,600	326,000
Grand Total	\$ 14,420,700	\$ 15,643,800	\$ 3,338,800	\$ 16,886,400	\$ 17,118,500	\$ 17,302,400	\$ 17,423,800	\$ 17,546,100