

AGENDA
BUDGET COMMITTEE – SPECIAL MEETING
THE PUBLIC WORKS AUTHORITY
THURSDAY, MAY 12, 2022, 11:30 a.m.
JENKS CITY HALL, 211 N ELM ST

CALL TO ORDER

ROLL CALL

BUSINESS

1. Review of Revenues and Expenditures (and Transfers) and any accounts or related issues pertaining to the FY 2022-2024 Biennial Budget.

2. Request to recommend to the Jenks Public Works Authority the FY 2022-2024 Biennial Budget and its related documents to implement same.

ADJOURNMENT



CITY OF JENKS
 211 NORTH ELM STREET • P.O. BOX 2007
 JENKS, OKLAHOMA 74037-2007
 PHONE (918) 299-5883 • FAX (918) 299-4489

Memorandum

To: Chair & Trustees of the Authority
 From: Robert Saucedo, Finance Director
 Date: April 29, 2022
 Re: **FY22-24 Budget Highlights – JPWA**

Revenue Assumptions

- **Water Sales / Sewer** – Staff received notice from the City of Tulsa that they will **not** increase our water cost for the coming fiscal year. Staff would like to take advantage of this by proposing a 5% increase in our water charges and a 10% increase in our sewer charges. This will help cover JPWA costs and the rising costs at the wastewater treatment plant. The following chart breaks down the proposed water and sewer rates. The monthly cost increase, based on 8,000 gallons usage, is an additional \$5.35.

WATER - 5% INCREASE & SEWER - 10% INCREASE

PROPOSED FY 22-23 RATES
EFFECTIVE DATE OCTOBER 1, 2022
 (November Utility Bills)

WATER RATES

<u>GALLON CONSUMPTION</u>	<u>CURRENT RATE</u>	<u>PROPOSED RATE</u>	<u>TOTAL RATE</u>	<u>CUMULATIVE RATE</u>
First 1,000	\$ 15.60	\$ 16.38	\$ 16.38	\$ 16.38
1,001-8,000	\$ 6.45	\$ 6.77	\$ 47.39	\$ 63.77
8,001-12,000	\$ 6.52	\$ 6.85	\$ 27.40	\$ 91.17
12,001-18,000	\$ 6.68	\$ 7.01	\$ 42.06	\$ 133.23
18,001-25,000	\$ 7.01	\$ 7.36	\$ 51.52	\$ 184.75
Over 25,000	\$ 7.41	\$ 7.78		

SEWER RATES

<u>GALLON CONSUMPTION</u>	<u>CURRENT RATE</u>	<u>PROPOSED RATE</u>	<u>TOTAL RATE</u>	<u>CUMULATIVE RATE</u>
First 1,000	\$ 7.16	\$ 7.88	\$ 7.88	\$ 7.88
1,001-12,000	\$ 2.33	\$ 2.56	\$ 28.16	\$ 36.04
12,001-25,000	\$ 2.53	\$ 2.78	\$ 36.14	\$ 72.18
Over 25,000	\$ 2.73	\$ 3.00		

- **Industrial Water Sales** – We analyzed current year billings and noted a downward trend in water consumption by Green Country Energy. We decided to reduce the revenue projections.
- **Stormwater Sewer** – We are proposing a \$1 dollar increase to this fee. It is currently \$4 per meter per month (a billing cycle), and we propose increasing it to \$5 per meter per month.
- **Solid Waste and Recycling Fee** - American Waste Control submitted a request to increase the fees for trash and recycling services, a 4.4% increase effective July 1st, 2022. (see attached letter)

Expenses

- **Personnel Expense**
 - Cost of Living Raises – 3% in YR1 and 3% in YR2
 - Health Insurance – Health insurance premiums budgeting for a 5% increase in YR1 and YR2
 - FTE's:
 - 211 City Manager: We moved Assistant City Manager and Director of Communications from 50-242 (Economic Development) to 50-211 (City Manager)
 - 213 City Treasury: We moved a Deputy Finance Director position from JPWA - Fund 50 to City - Fund 10.
 - 531 Water Maintenance: We added a full-time maintenance worker.
 - 533 Sewer Maintenance: We added a full-time maintenance worker.

JENKS PUBLIC WORKS AUTHORITY
FY 2022-2024 BIENNIAL REVENUE BUDGET
OPERATING FUND (FUND 50)
FY 21-22 ACTUAL FOR PERIOD ENDING JUNE 30, 2022

ACCOUNT NO.	REVENUES DESCRIPTION	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24	PB - OB BUDGET CHANGE	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL -3/31	YR1 BUDGET	YR2 FINANCIAL PLAN		
50 4021-001	WATER SALES	4,982,162	6,258,000	6,152,490	6,358,000	5,379,376	6,978,000	7,198,000	620,000	1
50 4021-002	WATER TAPS	110,746	100,000	114,135	100,000	186,402	105,000	105,000	5,000	
50 4021-003	SEWER	1,496,795	1,805,000	1,740,152	1,850,000	1,445,743	1,977,000	2,037,000	127,000	2
50 4021-004	SEWER TAPS	41,000	45,000	47,100	45,000	45,600	45,000	45,000	-	
50 4021-006	FIELD CHARGES	72,774	45,000	51,639	45,000	45,846	45,000	45,000	-	
50 4021-007	PENALTIES	72,240	125,000	122,950	125,000	105,787	125,000	125,000	-	
50 4021-008	BULK WATER	301	500	331	500	27	500	500	-	
50 4021-010	RETURN CHECK FEE	1,590	1,700	2,465	1,700	2,345	1,700	1,700	-	
50 4021-012	SOLID WASTE REVENUE	1,261,731	1,273,000	1,294,300	1,297,000	993,031	1,384,800	1,404,000	87,800	3
50 4021-014	RECYCLING FEE	255,038	308,000	314,685	314,000	240,732	321,000	324,000	7,000	4
50 4021-015	WATERSALES-INDUSTRIAL	3,568,473	4,000,000	4,322,115	4,512,500	3,592,210	4,100,000	4,100,000	(412,500)	5
50 4021-017	STORMWATER SEWER	226,523	325,000	312,180	429,000	319,864	560,000	680,000	131,000	6
50 4021-019	ONLINE CONVENIENCE FEES	33,534	45,600	-	-	-	-	-	-	
50 4021-099	MISCELLANEOUS FEES	35	-	-	-	-	-	-	-	
50 4140	MISCELLANEOUS	7,059	4,000	6,556	4,000	4,984	4,000	4,000	-	
50 4190-001	INTEREST	14,188	25,000	248	500	220	500	1,000	-	
50 4190-002	INTEREST ON INVESTMENTS	267,618	210,000	181,246	155,400	48,714	157,500	159,500	2,100	
50 4130	REIMBURSEMENTS			55,614	-	4,560	-	-	-	
50 4160	SALE OF LAND			801,558	-	22,500	-	-	-	
50 4400-001	AUCTION SALES			118,851	-	-	-	-	-	
50 4510-002	TRANSFER FROM SINKING FUND			2,586,230	20,000	-	25,000	25,000	5,000	
50 4510-099	TRANSFER FROM ONE CENT CAPITAL	-	-	2,930	-	-	-	-	-	
	INDUSTRIAL WATER SALES ADJ	-	-	-	-	-	-	-	-	
	SUBTOTAL	12,411,808	14,570,800	18,227,775	15,257,600	12,437,940	15,830,000	16,254,700	572,400	
	FUND BALANCE (RADIO SYSTEM)	257,000	162,000	-	95,000	-	95,000	95,000	-	
	FUND BALANCE*	836,655	-	-	-	-	-	-	-	
	FUND BALANCE	-	500,000	-	500,000	-	500,000	500,000	-	
	SUBTOTAL	13,505,463	15,232,800	18,227,775	15,852,600	12,437,940	16,425,000	16,849,700	572,400	
	TRANSFER FROM GF (SALES TAX)	6,401,400	6,506,500	7,063,667	6,844,500	6,109,894	8,542,950	8,973,900	1,698,450	7
	TRANSFER FROM GF (USE TAX)	1,594,045	1,605,500	1,922,363	1,859,000	1,602,589	2,213,900	2,323,750	354,900	8
	EMSA FEES	395,519	396,000	407,785	400,000	313,845	410,000	410,000	10,000	
	TOTALS	21,896,427	23,740,800	27,621,591	24,956,100	20,464,268	27,591,850	28,557,350	2,635,750	

* Transfer to Insurance & Cash Reimbursement for JAA Notes

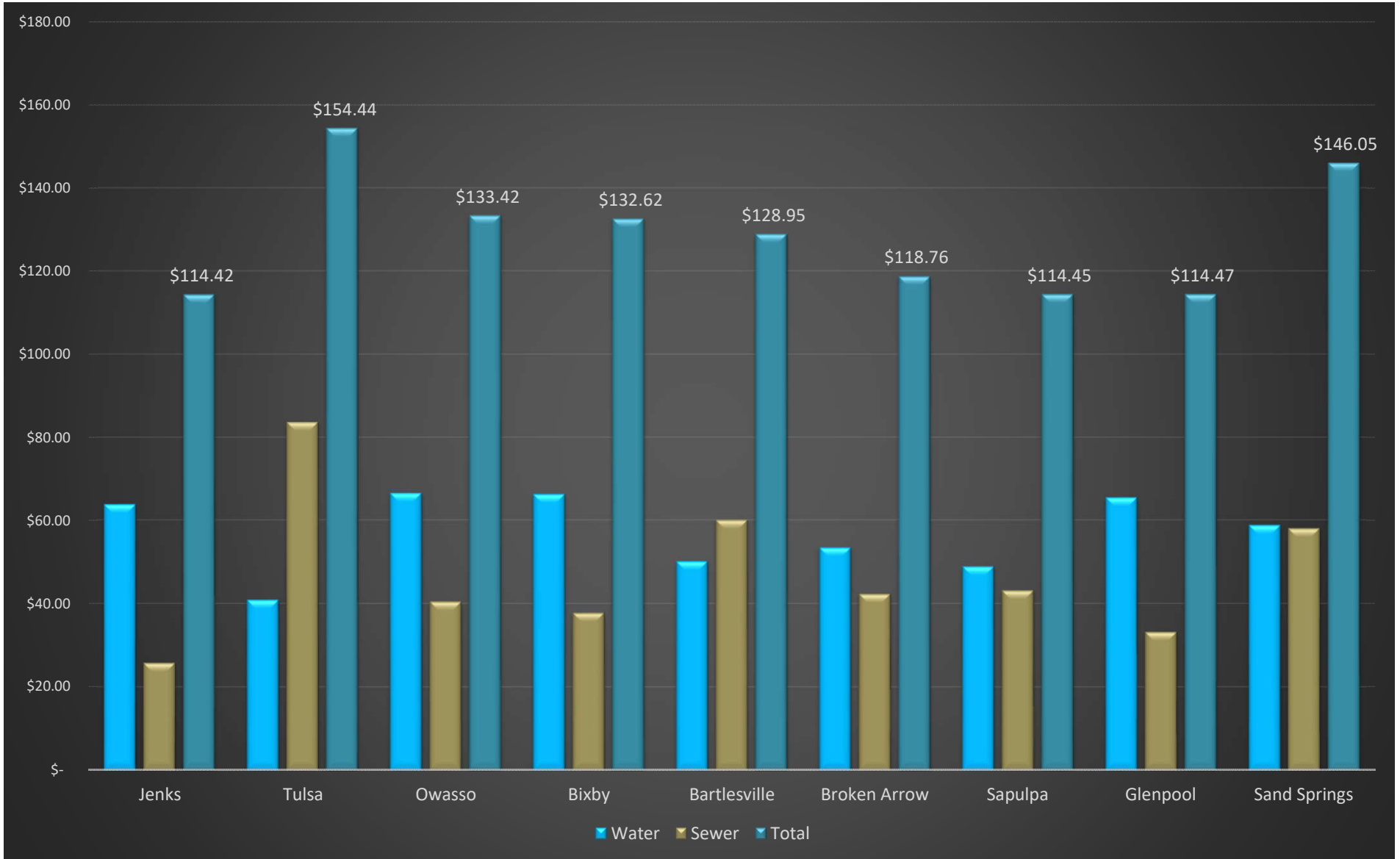
ACCOUNT NO.	EXPENSES DESCRIPTION	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24	BUDGET CHANGE	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL -3/31	YR1 BUDGET	YR2 FINANCIAL PLAN		
211	CITY MANAGER	19,872	67,800	44,274	69,500	5,638	316,100	326,200	246,600	9
212	CITY CLERK	201,335	208,300	165,280	215,500	137,801	199,000	204,600	(16,500)	10
213	CITY TREASURY	192,221	237,500	261,915	241,200	169,045	136,300	143,100	(104,900)	11
214	CITY ATTORNEY	180,272	191,900	177,414	193,800	144,508	197,200	203,200	3,400	12
215	REVENUE COLLECTIONS	251,409	382,300	312,564	392,300	301,300	377,000	388,400	(15,300)	13
216	PERSONNEL	2,196	5,700	1,762	5,700	1,935	3,000	3,000	(2,700)	14
218	ADMIN SUPPORT/RECORDS	43,223	54,200	3,159	55,700	26,152	57,800	59,400	2,100	15
231	GENERAL GOVERNMENT	153,406	199,500	94,400	202,500	135,299	261,000	261,000	58,500	16
241	CITY PLANNER	138,417	159,000	138,880	160,800	118,246	153,800	160,800	(7,000)	17
242	ECONOMIC DEVELOPMENT	533,136	634,500	547,358	642,700	460,005	401,300	412,000	(241,400)	18
252	CITY FACILITIES	269,345	342,100	288,185	345,900	280,045	350,800	369,400	4,900	19
511	CITY ENGINEER	471,469	419,400	375,005	424,400	318,768	443,000	467,200	18,600	20
512	PROTECTIVE INSPECTIONS	114,608	138,100	99,850	141,500	64,073	125,700	129,100	(15,800)	21
514	TECHNOLOGY/COMMUNICATION	77,091	101,500	96,619	102,700	87,997	146,400	151,800	43,700	22
522	GENERAL MAINTENANCE	227,015	356,600	289,849	369,200	491,810	383,800	420,000	14,600	23
523	DRAINAGE MAINTENANCE	278,784	346,200	242,983	356,400	210,580	409,800	438,100	53,400	24
530	WATER SUPPLY	5,924,106	6,500,000	6,866,852	6,850,000	5,271,749	6,950,000	7,050,000	100,000	25
531	WATER MAINTENANCE	631,691	655,300	3,165,266	651,500	435,635	724,900	772,800	73,400	26
532	SEWER PLANT	844,503	962,500	971,827	1,028,700	923,813	1,064,000	1,094,000	35,300	27
533	SEWER MAINTENANCE	387,459	583,800	635,822	618,300	525,670	866,000	904,400	247,700	28
571	COMMUNITY ACTIVITIES	55,479	71,400	61,224	74,100	56,394	88,800	91,700	14,700	29
575	MAINTENANCE FACILITY	112,223	133,200	88,486	165,200	135,097	214,300	223,500	49,100	30
590	SOLID WASTE	1,425,506	1,520,000	1,555,138	1,547,500	1,185,515	1,640,000	1,661,000	92,500	31
	SUBTOTAL	12,534,764	14,270,800	16,484,110	14,855,100	11,487,075	15,510,000	15,934,700	654,900	
5500	TRANSFERS	6,249,350	9,470,000	10,420,032	10,101,000	8,446,494	12,081,850	12,622,650	1,980,850	32
	TOTALS	18,784,114	23,740,800	26,904,142	24,956,100	19,933,569	27,591,850	28,557,350	2,635,750	

FOOTNOTES TO FUND 50

- 1 Mgmt. recommends a 5% increase to water fees
- 2 Mgmt. recommends a 10% increase to sewer fees
- 3 American Waste Control is requesting a price increase of roughly 4%
- 4 American Waste Control is requesting a price increase of roughly 4%
- 5 Reduced based on historical / current year performance
- 6 Mgmt. recommends a \$1 increase to stormwater fees
- 7 Increase based on the increase in sales and use tax revenue budgets (5%)
- 8 Increase based on the increase in sales and use tax revenue budgets (5%)
- 9 Moving two FTEs from 50-242 to 50-211 with car allowance and communications, moving one vacant FTE from F.50 to F.10 and 3% increase in pay.
- 10 Rolled back budgeted salary due to turnover in Deputy Finance Director position, increased subscription costs for Microsoft/Adobe.
- 11 Moving one FTE and communications from F50 to F10 and 3% increase in pay. Increase in contractual services for Crawford, subscription costs for Microsoft/Adobe and communications.
- 12 3% increase in base pay and subscription costs for Microsoft/Adobe.
- 13 Rolled back budgeted salary due to reassigning a FTE, 3% increase in pay, subscription costs for Microsoft/Adobe
- 14 Increase professional services and reduce other miscellaneous costs.
- 15 Increased hours for part-time positions, 3% increase in pay and subscription costs for Microsoft/Adobe.
- 16 Moved budget for membership dues from 50-241, increased contractual services, subscriptions, and insurance
- 17 Increase in base pay and subscription costs for Microsoft/Adobe, reduction in professional services (moved to 50-231 as membership dues) and travel.
- 18 Moving two FTEs from 50-242 to 50-211 with car allowance and communications, 3% increase in pay, increased subscription costs for Microsoft/Adobe, added contingency
- 19 Increase pay grade and salaries for two FTEs, reduce materials and supplies, increase contractual services and communications.
- 20 Increase pay grade and salary for one FTE, 3% increase in base pay
- 21 Moved one FTE from 50 to 10 in budget, removed budget in professional services, increased budget for subscriptions for Microsoft/Adobe/Dude Solutions (permitting software)
- 22 Increase in base pay and range, add budget for car allowance, increased budget for materials and supplies and professional services.
- 23 Increase FTEs base pay, but reduce increase from prior years and increase contractual services.
- 24 3% increase in base pay, Increase in subscription costs for Microsoft/Adobe, materials and supplies, repair and maintenance and contractual services.
- 25 Increased budget in contractual services for purchase of water from City of Tulsa
- 26 Adding one FTE and increased overtime along with 3% increases in pay, materials and supplies, contractual services, subscriptions, professional services and a decrease in vehicle fuel.
- 27 Increases in material and supplies, professional services and utilities. Decreases in contractual services and miscellaneous expenses.
- 28 Add one FTE and base pay increases on two FTEs. Increases in vehicle expense, material and supplies, repair and maintenance, contractual services, subscriptions, communications and utilities.
- 29 Increase in base pay and subscription costs for Microsoft/Adobe.
- 30 Moved one FTE from 50-531, reduced materials and supplies and contractual services, increased printing and binding, subscriptions and utilities.
- 31 Increase contractual services for solid waste and recycling services due to American Waste Control's request to increase fees
- 32 Increase based on the increase in sales and use tax revenue budgets (5%)

Tulsa Metro Utility Rates Comparison
Proposed FY2023 Rates

Gallons Used (x1000) 8



January 24, 2022

American Waste Control, Inc
Paul M Ross, Vice President
1420 W 35th Street Tulsa, OK 74107
Tel (918) 446-0023
Cell (918) 282-0490
paul@awcok.com
www.americanwastecontrol.com



CITY OF JENKS, OKLAHOMA

Chris Shrout City Manager
Robert Carr Assistant City Manager
211 N Elm Street
PO Box 2007
Jenks, OK 74037

Re: Rate Adjustment – Refuse and Recycling Services

Section 11 of the Amended Refuse & Recycling Services Agreement between the Jenks Public Works Authority and American Waste Control Inc. provides for the request of a rate increase annually of not more than five percent (5%).

American Waste Control, Inc. is submitting for review and approval a 4.4% increase based on the CPI increase of the Unadjusted Percent Change for the 12 months ending January 2021. The adjustment would be made according to the change in the Consumer Price Index for All Urban Consumers (CPI-U): U. S. city average, Housing expenditure category, for Garbage and Trash Collection.

Accordingly, American Waste Control, Inc. requests the current rate to be updated, effective July 1st 2022, to the rates outlined below.

Service	Current Pricing	New Pricing	Difference
Curb Service	\$12.56	\$13.11	\$0.55
Backyard Service	\$19.25	\$20.10	\$0.85
Elderly Rate	\$8.56	\$8.94	\$0.38
Extra Bags	\$3.95	\$4.12	\$0.17
Recycle	\$3.24	\$3.24	\$0.00

American Waste Control, Inc. appreciates the opportunity to provide Refuse & Recycling Services to the citizens of Jenks. I am asking the Jenks Public Works Authority please approve our 4.4% increase, effective July 1st 2022. Please call me if there are questions or you want to meet to discuss our request.

Respectfully,

A handwritten signature in black ink, appearing to read 'Paul M Ross', with a long, sweeping flourish extending to the right.

Paul M Ross
Vice President

JENKS PUBLIC WORKS AUTHORITY

**CAPITAL OUTLAYS LIST
2022-2024 BIENNIUM**

FUND	ACCOUNT	OBJECT	DESCRIPTION	YR1 AMOUNT	YR2 AMOUNT	JUSTIFICATION
53	252	5392	New roof top heat & air units	60,000.00	45,000.00	for city facilities
53	514	5399	Technology Upgrades	75,000.00	75,000.00	Misc. Technology Upgrades
53	521	5393	Misc. Street Repairs (concrete)	400,000.00	450,000.00	Digouts; unforeseen neighborhood street repairs throughout the City
53	521	5393	Pavement Rehab Program	625,000.00	650,000.00	Throughout the City
53	521	5393	Theme District improvements	50,000.00	25,000.00	Continue downtown lighting / replace poles
53	521	5393	Neighborhood Street Lighting	15,000.00	-	
53	521	5393	Pavement Maintenance Program	100,000.00	-	
53	521	5393	New Storm Sirens, Pole, Electrical Wiring Components	120,000.00	120,000.00	
53	521	5393	Fire Station #2 Parking & Driveway Lot Seal Coating	25,000.00	-	
53	521	5393	Sealcoating/stripping - City Hall/PD/Fire & Hive parking lots	-	30,000.00	
53	521	5399	1 - 350' Bucket Truck	-	60,000.00	Possibly late model used truck
53	521	5399	1 - 60' Bucket Truck	110,000.00	-	Possibly late model used truck
53	521	5393	Aquarium Place (Elm to River) - Overlay	205,000.00	-	\$545k funded by Federal CRRSAA, \$205k from One-Cent Capital (53).
53	522	5393	Misc. Maintenance Needs	100,000.00	150,000.00	unknown sinkhole issues & unforeseeable problems
53	522	5399	Misc. Auction Purchases	50,000.00	50,000.00	
53	523	5393	Misc. Drainage Projects	75,000.00	90,000.00	Sinkholes that come up for repair during the year
53	523	5399	Storm Pumps	50,000.00	50,000.00	To replace old worn out pumps
53	531	5392	Water Line Improvements / Lead Service Line Inventory	175,000.00	175,000.00	Line extensions & repair
53	531	5394	2022 Komatsu / WA200-8 - Loader with rubber tires	175,000.00	-	Machine needed by PW Dept to use throughout City in Streets/Parks/Sewer/Water/Drainage
53	531	5399	Water Meters	90,000.00	90,000.00	For repairs & replacements; new home construction
53	531	5399	Pipe & Appurtenances	75,000.00	75,000.00	Unforeseeable repairs, problems & upgrades
53	532	5399	Equipment/Piping/Electrical & Appurtenances	150,000.00	150,000.00	For equipment and parts as needed
53	533	5392	Lift Station Mechanical Improvements	80,000.00	80,000.00	
53	533	5392	Sewer Line & Force Main Improvement	125,000.00	125,000.00	
53	533	5399	Sewer Pipe & Appurtenances	25,000.00	25,000.00	
53	533	5399	Lift Station Pumps	30,000.00	30,000.00	
53	533	5399	Sewer Pumps - Skyline Estates	15,000.00	15,000.00	
53	561	5392	Streetscaping	75,000.00	75,000.00	Tree planting program
53	561	5392	Wayfinding Signage	75,000.00	75,000.00	Downtown/River District
53	561	5392	Irrigation System on Medians	100,000.00	-	Elm Street/Main Street
53	575	5392	Breakroom/Office A/C	15,000.00	-	Replacement if needed
53	575	5392	Training/Breakroom Improvements	25,000.00	-	Remodel Restroom/Partitions
53	575	5392	Polebarn Concrete Floor	-	25,000.00	Replace dirt/rock floor
56	531	5392	Pedestrian Bridge Water Line Replacement	600,000.00	-	

JENKS PUBLIC WORKS AUTHORITY
FY 2022-2024 BIENNIAL REVENUE & EXPENSE BUDGET
SPECIAL FUNDS
FY 21-22 ACTUAL FOR PERIOD ENDING JUNE 30, 2022

ACCOUNT NO.	REVENUES/EXPENSE DESCRIPTION	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24	PB - OB BUDGET CHANGE	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL 3/31	YR 1 BUDGET	YR 2 FINANCIAL PLAN		
53	ONE-CENT CAPITAL FUND	3,792,379	3,637,300	2,334,898	3,497,800		4,843,740	4,154,350	1,345,940	1
53-212	CITY CLERK	39,957	-	7,443	-	-	-	-	-	
53-215	REVENUE COLLECTIONS	6,932	-	-	-	-	-	-	-	
53-252	CITY HALL	503,384	420,000	805,678	70,000	32,846	60,000	45,000	(10,000)	2
53-512	PROTECTIVE INSPECTIONS	-	40,000	11,509	-	-	-	-	-	
53-514	TECHNOLOGY & COMMUNICATIONS	111,325	50,000	39,528	75,000	10,972	75,000	75,000	-	3
53-521	STREET MAINTENANCE	737,011	573,300	1,254,483	1,234,300	262,514	1,650,000	1,335,000	415,700	4
53-522	GENERAL MAINTENANCE	86,499	217,000	313,696	42,500	21,986	150,000	200,000	107,500	5
53-523	DRAINAGE MAINTENANCE	158,942	-	324	108,000	34,794	125,000	140,000	17,000	6
53-531	WATER MAINTENANCE	241,752	170,000	79,562	315,000	120,102	515,000	340,000	200,000	7
53-532	SEWER PLANT	110,736	220,000	180,857	150,000	99,259	150,000	150,000	-	8
53-533	SEWER MAINTENANCE	77,724	275,000	29,185	437,000	89,566	275,000	275,000	(162,000)	9
53-561	PARKS & GROUNDS	283,803	421,000	351,969	681,000	222,551	250,000	150,000	(431,000)	10
53-575	MAINTENANCE FACILITY	-	15,000	8,127	35,000	3,271	40,000	25,000	5,000	11
53-XFER	TRANSFER TO F.12 (PLOICE VEHICLE FUND)			5,279	-	-	100,540	89,650	100,540	12
53-XFER	TRANSFER TO F.14 (FIRE VEHICLE FUND)	723,500	525,000	525,000	350,000	175,000	638,200	514,700	288,200	13
53-XFER	TRANSFER TO F.51 (JPWA DEBT SRV. FUND)	512,000	711,000	711,000	713,000	713,000	815,000	815,000	102,000	14
58	RADIO COMMUNICATIONS FUND	258,433	163,200	162,019	96,200	12	95,000	95,000	(1,200)	15
58-514	TECHNOLOGY & COMMUNICATIONS	221,600	162,000	97,109	95,000	26,668	95,000	95,000	-	16
77-760	TIF #1 REVENUE	249,097	1,300,000	1,210,253	1,300,000	870,010	1,500,000	1,600,000	200,000	17
77-760	TIF #1	1,085,998	1,300,000	1,107,150	1,300,000	367,623	1,500,000	1,600,000	200,000	18
59-801	INSURANCE & RISK MANAGEMENT	1,564,934	1,200,000	1,110,975	1,200,000	529,755	1,200,000	1,200,000	-	19
59-801	INSURANCE & RISK MANAGEMENT	449,934	700,000	361,310	700,000	98,581	700,000	700,000	-	20
59-XFER	INSURANCE & RISK MANAGEMENT	-	500,000	-	500,000	-	500,000	500,000	-	21
51-611	DEBT SERVICE	621,299	1,111,000	723,778	1,075,500	713,043	1,171,000	1,185,000	95,500	22
51-611	DEBT SERVICE	618,299	1,111,000	988,401	1,055,500	789,471	1,171,000	1,185,000	115,500	23
55-726	WWTP CAPITAL IMPROVEMENTS	-	11,400,000	94,049	-	3,415,573	40,000	40,000	40,000	24
55-726	WWTP CAPITAL IMPROVEMENTS	-	11,400,000	224	-	9,584	-	-	-	25
56	WATER MAINTENANCE			61,709	-	89,949	600,000	-	600,000	26
56-531	WATER MAINTENANCE			-	-	-	600,000	-	600,000	27
56-844	REIMBURSEMENT TO JPWA			-	154,000	166,076	-	-	(154,000)	28
TOTAL REVENUE		6,486,142	18,811,500	5,697,682	7,169,500	5,618,342	9,449,740	8,274,350	2,280,240	
TOTAL EXPENSES		5,969,395	18,810,300	6,877,833	8,015,300	3,243,864	9,409,740	8,234,350	1,394,440	

FOOTNOTES TO JPWA SPECIAL FUNDS

1 Revenue is Sales/Use Tax Transfer (1 Cent), Earned Interest, Fund Balance

2 Refer to Capital Outlays List

3 Refer to Capital Outlays List

4 Refer to Capital Outlays List

5 Refer to Capital Outlays List

6 Refer to Capital Outlays List

7 Refer to Capital Outlays List

8 Refer to Capital Outlays List

9 Refer to Capital Outlays List

10 Refer to Capital Outlays List

11 Refer to Capital Outlays List

12 Refer to Capital Outlays List

13 Refer to Capital Outlays List

14 To fund annual debt service on 2019 & 2020 JPWA Revenue Bonds

15 Revenue is Transfer from JPWA

16 \$95k Contractual Services

17 Revenue is Ad Valorem Taxes

18 Contractual Services - TIF #1 ad valorem reimbursements

19 Revenue is Transfer from JPWA (Markup on Industrial Water Sales), Earned Interest

20 Health Insurance Deductible Reimbursement, contingency budget

21 JAA Operating Shortfall Subsidy Transfer

22 Revenue is Transfer from JPWA One-Cent Capital, Earned Interest, Fund Balance

23 Annual Debt Service on JPWA 2019 & 2020 Revenue Bonds.

24 Revenue is Building Permit Revenue.

25 No budget needed for FY23/FY24.

26 Revenue is Fund Balance

27 Refer to Capital Outlays List

28 No budget needed for FY23/FY24.