

Ledger: GL
Level: OB

CONSOLIDATED EXPENDITURE REPORT- BY FUND/DEPT
12/31/2023

Fiscal Year: 2024
Fiscal Period: 06

		<u>Budget</u>	<u>Expenditures</u> <u>Month to</u>	<u>YTD</u>	<u>Encumbrances</u>	<u>Balance</u> <u>(Over)/Under</u>	<u>%</u> <u>Used</u>
576	DIRECT ACCESS ELECTRIC UTILITY						
00	NOT APPLICABLE						
	SERVICES-SUPPLIES						
40000	CIP & PROJECT EXPENSE	14,554.87	0.00	0.00	0.00	14,554.87	0.00
42900	PROF. & CONT. SVCS	6,539.84	0.00	3,326.91	3,212.93	0.00	100.00
TOTAL FOR SERVICES-SUPPLIES		21,094.71	0.00	3,326.91	3,212.93	14,554.87	31.00
TOTAL FOR NOT APPLICABLE		21,094.71	0.00	3,326.91	3,212.93	14,554.87	31.00
13	DEBT SERVICE						
	SERVICES-SUPPLIES						
44101	DS INTEREST 2021 POBS	36,268.00	0.00	0.00	0.00	36,268.00	0.00
TOTAL FOR SERVICES-SUPPLIES		36,268.00	0.00	0.00	0.00	36,268.00	0.00
TOTAL FOR DEBT SERVICE		36,268.00	0.00	0.00	0.00	36,268.00	0.00
52	ELECTRIC UTILITY						
	SALARIES-BENEFITS						
41100	PERMANENT EMPLOYEES	129,963.78	26,963.69	53,198.58	0.00	76,765.20	40.93
41141	SP COMP-BILINGUAL	271.00	125.74	125.74	0.00	145.26	46.39
41200	TEMPORARY EMPLOYEES	1,161.00	327.09	327.09	0.00	833.91	28.17
41300	OVERTIME	1,525.00	73.11	95.97	0.00	1,429.03	6.29
41320	COMP TIME	0.00	5.64	5.64	0.00	(5.64)	0.00
41410	AUTO ALLOWANCE	115.00	57.59	57.59	0.00	57.41	50.07
41500	DEFERRED COMPENSATION MATCH	1,099.00	26.30	278.30	0.00	820.70	25.32
41510	PST DEFERRED COMPENSATION	6.34	4.22	4.22	0.00	2.12	66.56
41520	TIERED EMP DEF COMPENSATION	366.00	108.00	171.00	0.00	195.00	46.72
41530	TIERED RHS BENEFIT	338.00	98.00	161.00	0.00	177.00	47.63
41600	LONGEVITY	999.00	264.18	490.28	0.00	508.72	49.07
41700	ANNUAL LEAVE BUYBACK	4,608.00	4,377.17	4,377.17	0.00	230.83	94.99
41910	PERS-NORMAL	15,866.34	3,289.63	6,472.91	0.00	9,393.43	40.79
41920	MEDICARE	4,104.97	964.11	1,751.93	0.00	2,353.04	42.67
41929	SHORT TERM DISABILITY	419.20	110.84	218.44	0.00	200.76	52.10
41930	LONG TERM DISABILITY	885.93	183.78	362.18	0.00	523.75	40.88
41931	WORKERS COMP	2,644.10	550.58	1,075.38	0.00	1,568.72	40.67
41932	STATE UNEMPLOYMENT INSURANCE	123.04	29.43	53.41	0.00	69.63	43.40
41940	HEALTH INSURANCE	29,899.47	4,811.32	11,425.00	0.00	18,474.47	38.21
41945	OPT OUT HEALTH INSURANCE	360.00	228.05	228.05	0.00	131.95	63.34
41946	LIFE INSURANCE	1,077.15	224.43	442.15	0.00	635.00	41.04
41951	HEALTH ALLOWANCE CREDIT	0.00	179.20	459.86	0.00	(459.86)	0.00
41997	BUDGETARY/PAYROLL	2,128.47	0.00	0.00	0.00	2,128.47	0.00
TOTAL FOR SALARIES-BENEFITS		197,960.79	43,002.10	81,781.89	0.00	116,178.90	41.31
	SERVICES-SUPPLIES						

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		Expenditures				Balance	%
		<u>Budget</u>	<u>Month to</u>	<u>YTD</u>	<u>Encumbrances</u>	<u>(Over)/Under</u>	<u>Used</u>
42034	SAFETY MATERIALS/CONSTRUCTION	20.00	0.00	0.00	0.00	20.00	0.00
42055	COMPUTER EQUIPMENT &	184.00	34.65	704.46	0.00	(520.46)	382.85
42101	SAFETY SHOES - MOU ITEM	158.00	0.00	0.00	0.00	158.00	0.00
42200	ADVERTISING EXPENSE	216.00	0.00	0.00	0.00	216.00	0.00
42320	POSTAGE & SHIPPING	50.00	0.96	1.80	0.00	48.20	3.60
42340	OFFICE SUPPLIES	574.00	37.93	115.33	0.00	458.67	20.09
42350	PROGRAM EXPENDITURES	488.00	13.05	484.29	0.00	3.71	99.23
42360	CLEANING/JANITORIAL SUPPLIES	0.00	0.00	0.56	0.00	(0.56)	0.00
42365	RECYCLED CONTENT PRODUCTS	65.00	0.00	19.08	0.00	45.92	29.35
42410	ELECTRIC UTILITY	710.00	0.00	227.21	0.00	482.79	32.00
42415	WHOLESALE ENERGY	4,325,445.00	85,546.38	2,261,839.41	10,374.00	2,053,231.59	52.53
42500	RENTS & LEASES	23,570.00	5,892.50	11,785.00	0.00	11,785.00	50.00
42710	MILEAGE/VEHICLE EXP REIMB	10.00	0.00	0.00	0.00	10.00	0.00
42813	MTCE & REPAIR - EQUIP & FAC	0.00	0.00	42.48	267.90	(310.38)	0.00
42900	PROF. & CONT. SVCS	121,090.49	9,767.18	48,326.72	67,584.00	5,179.77	95.72
43100	MEMBERSHIP & DUES	8,674.00	0.00	6,345.78	0.00	2,328.22	73.15
43200	CONFERENCE, TRAINING & TRAVEL	2,887.00	30.04	1,045.09	0.00	1,841.91	36.19
43400	LEGAL SERVICES-SPECIAL COUNSEL	43,932.00	0.00	24,544.36	0.00	19,387.64	55.86
43715	REGULATORY PERMIT & USE FEES	1,709.00	453.92	911.98	0.00	797.02	53.36
44100	INTEREST EXPENSE	40,519.00	0.00	0.00	0.00	40,519.00	0.00
44610	ADMINISTRATIVE SERVICES CHARGE	251,277.38	4.25	8.50	0.00	251,268.88	0.00
44614	INTERNAL SVC CHRG-INFO TECH	165,126.42	55,042.14	55,042.14	0.00	110,084.28	33.33
44630	FRANCHISE IN LIEU CHARGE	134,240.00	37,169.36	40,312.85	0.00	93,927.15	30.03
TOTAL FOR SERVICES-SUPPLIES		5,120,945.29	193,992.36	2,451,757.04	78,225.90	2,590,962.35	49.40
TOTAL FOR ELECTRIC UTILITY		5,318,906.08	236,994.46	2,533,538.93	78,225.90	2,707,141.25	49.10
FUN 576		5,376,268.79	236,994.46	2,536,865.84	81,438.83	2,757,964.12	48.70

		<u>Budget</u>	<u>Expenditures</u> <u>Month to</u>	<u>YTD</u>	<u>Encumbrances</u>	<u>Balance</u> <u>(Over)/Under</u>	<u>%</u> <u>Used</u>
578	GREENFIELD ELECTRIC UTILITY FD						
00	NOT APPLICABLE						
	SERVICES-SUPPLIES						
40000	CIP & PROJECT EXPENSE	1,601,273.82	0.00	0.00	0.00	1,601,273.82	0.00
42033	CONSTRUCTION MATERIALS	0.00	0.00	724.00	0.00	(724.00)	0.00
42900	PROF. & CONT. SVCS	1,770.85	0.00	303.84	1,467.01	0.00	100.00
43300	CONSTRUCTION CONTRACTS	0.00	0.00	8,565.00	0.00	(8,565.00)	0.00
TOTAL FOR SERVICES-SUPPLIES		1,603,044.67	0.00	9,592.84	1,467.01	1,591,984.82	0.68
	CAPITAL OUTLAY						
45100	LICENSED VEHICLES	75,324.00	0.00	0.00	67,827.37	7,496.63	90.04
45200	MACHINERY, EQUIPMENT, & FIXTUR	51,873.75	0.00	0.00	51,873.75	0.00	100.00
TOTAL FOR CAPITAL OUTLAY		127,197.75	0.00	0.00	119,701.12	7,496.63	94.10
TOTAL FOR NOT APPLICABLE		1,730,242.42	0.00	9,592.84	121,168.13	1,599,481.45	7.55
13	DEBT SERVICE						
	SERVICES-SUPPLIES						
42900	PROF. & CONT. SVCS	0.00	0.00	55.28	0.00	(55.28)	0.00
44101	DS INTEREST 2021 POBS	49,595.00	0.00	42,931.61	0.00	6,663.39	86.56
TOTAL FOR SERVICES-SUPPLIES		49,595.00	0.00	42,986.89	0.00	6,608.11	86.67
TOTAL FOR DEBT SERVICE		49,595.00	0.00	42,986.89	0.00	6,608.11	86.67
21	PLANNING & DEVELOPMENT						
	SALARIES-BENEFITS						
41100	PERMANENT EMPLOYEES	10,761.00	0.00	784.80	0.00	9,976.20	7.29
41141	SP COMP-BILINGUAL	227.00	0.00	17.50	0.00	209.50	7.70
41910	PERS-NORMAL	1,322.00	0.00	96.52	0.00	1,225.48	7.30
41920	MEDICARE	325.00	0.00	23.64	0.00	301.36	7.27
41929	SHORT TERM DISABILITY	34.00	0.00	3.22	0.00	30.78	9.47
41930	LONG TERM DISABILITY	73.00	0.00	5.34	0.00	67.66	7.31
41931	WORKERS COMP	220.00	0.00	16.00	0.00	204.00	7.27
41932	STATE UNEMPLOYMENT INSURANCE	10.00	0.00	0.74	0.00	9.26	7.40
41940	HEALTH INSURANCE	930.00	0.00	75.72	0.00	854.28	8.14
41946	LIFE INSURANCE	89.00	0.00	6.52	0.00	82.48	7.32
41951	HEALTH ALLOWANCE CREDIT	0.00	0.00	1.86	0.00	(1.86)	0.00
TOTAL FOR SALARIES-BENEFITS		13,991.00	0.00	1,031.86	0.00	12,959.14	7.37
	SERVICES-SUPPLIES						
42101	SAFETY SHOES - MOU ITEM	30.00	0.00	0.00	0.00	30.00	0.00
TOTAL FOR SERVICES-SUPPLIES		30.00	0.00	0.00	0.00	30.00	0.00
TOTAL FOR PLANNING & DEVELOPMENT		14,021.00	0.00	1,031.86	0.00	12,989.14	7.35
39	PUBLIC WORKS						

		<u>Budget</u>	<u>Expenditures</u> <u>Month to</u>	<u>YTD</u>	<u>Encumbrances</u>	<u>Balance</u> <u>(Over)/Under</u>	<u>%</u> <u>Used</u>
SALARIES-BENEFITS							
41100	PERMANENT EMPLOYEES	154,127.00	4,181.15	18,299.35	0.00	135,827.65	11.87
41140	FINAL LEAVE	0.00	0.00	1,133.41	0.00	(1,133.41)	0.00
41141	SP COMP-BILINGUAL	1,317.00	31.26	174.93	0.00	1,142.07	13.28
41200	TEMPORARY EMPLOYEES	2,777.00	369.16	1,814.39	0.00	962.61	65.33
41500	DEFERRED COMPENSATION MATCH	570.00	0.00	0.00	0.00	570.00	0.00
41510	PST DEFERRED COMPENSATION	36.00	4.80	23.59	0.00	12.41	65.52
41520	TIERED EMP DEF COMPENSATION	180.00	45.00	90.00	0.00	90.00	50.00
41530	TIERED RHS BENEFIT	180.00	45.00	90.00	0.00	90.00	50.00
41600	LONGEVITY	600.00	69.24	300.04	0.00	299.96	50.00
41700	ANNUAL LEAVE BUYBACK	4,893.00	2,297.52	2,297.52	0.00	2,595.48	46.95
41910	PERS-NORMAL	18,772.00	515.09	2,258.60	0.00	16,513.40	12.03
41920	MEDICARE	4,823.00	202.79	687.93	0.00	4,135.07	14.26
41929	SHORT TERM DISABILITY	493.00	40.99	178.97	0.00	314.03	36.30
41930	LONG TERM DISABILITY	1,050.00	67.95	296.64	0.00	753.36	28.25
41931	WORKERS COMP	3,165.00	91.45	402.37	0.00	2,762.63	12.71
41932	STATE UNEMPLOYMENT INSURANCE	146.00	6.36	21.92	0.00	124.08	15.01
41940	HEALTH INSURANCE	30,220.00	804.74	5,496.23	0.00	24,723.77	18.18
41945	OPT OUT HEALTH INSURANCE	0.00	48.00	192.00	0.00	(192.00)	0.00
41946	LIFE INSURANCE	1,280.00	82.95	362.07	0.00	917.93	28.28
41951	HEALTH ALLOWANCE CREDIT	0.00	27.58	187.42	0.00	(187.42)	0.00
41996	VACANCY FACTOR	(39,377.00)	0.00	0.00	0.00	(39,377.00)	0.00
TOTAL FOR SALARIES-BENEFITS		185,252.00	8,931.03	34,307.38	0.00	150,944.62	18.51
SERVICES-SUPPLIES							
42101	SAFETY SHOES - MOU ITEM	390.00	0.00	146.45	0.00	243.55	37.55
TOTAL FOR SERVICES-SUPPLIES		390.00	0.00	146.45	0.00	243.55	37.55
TOTAL FOR PUBLIC WORKS		185,642.00	8,931.03	34,453.83	0.00	151,188.17	18.55

52 ELECTRIC UTILITY
SALARIES-BENEFITS

41100	PERMANENT EMPLOYEES	253,152.90	50,800.91	105,463.00	0.00	147,689.90	41.65
41141	SP COMP-BILINGUAL	406.00	194.05	194.05	0.00	211.95	47.79
41200	TEMPORARY EMPLOYEES	3,867.00	1,170.75	1,170.75	0.00	2,696.25	30.27
41300	OVERTIME	2,736.00	1,063.19	3,039.42	0.00	(303.42)	111.08
41320	COMP TIME	0.00	44.90	44.90	0.00	(44.90)	0.00
41400	SPECIAL DUTY PAY	2,654.00	431.07	1,389.27	0.00	1,264.73	52.34
41410	AUTO ALLOWANCE	115.00	57.59	57.59	0.00	57.41	50.07
41500	DEFERRED COMPENSATION MATCH	1,547.00	44.50	392.50	0.00	1,154.50	25.37
41510	PST DEFERRED COMPENSATION	18.02	15.14	15.14	0.00	2.88	84.01
41520	TIERED EMP DEF COMPENSATION	534.00	180.00	267.00	0.00	267.00	50.00

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41530	TIERED RHS BENEFIT	482.00	150.00	237.00	0.00	245.00	49.17
41600	LONGEVITY	1,365.00	398.28	710.58	0.00	654.42	52.05
41700	ANNUAL LEAVE BUYBACK	7,762.00	7,532.12	7,532.12	0.00	229.88	97.03
41710	ANNUAL LEAVE OVER MAX	1,905.00	0.00	0.00	0.00	1,905.00	0.00
41910	PERS-NORMAL	30,960.97	6,184.74	12,798.12	0.00	18,162.85	41.33
41920	MEDICARE	8,081.23	1,825.70	3,540.00	0.00	4,541.23	43.80
41929	SHORT TERM DISABILITY	813.24	210.71	434.83	0.00	378.41	53.46
41930	LONG TERM DISABILITY	1,723.25	346.07	717.81	0.00	1,005.44	41.65
41931	WORKERS COMP	5,176.27	1,051.07	2,159.49	0.00	3,016.78	41.71
41932	STATE UNEMPLOYMENT INSURANCE	242.09	56.28	108.79	0.00	133.30	44.93
41940	HEALTH INSURANCE	57,898.00	9,657.18	22,237.03	0.00	35,660.97	38.40
41941	RETIREEES HEALTH INSURANCE/OPEB	47,761.00	12,247.89	24,188.71	0.00	23,572.29	50.64
41945	OPT OUT HEALTH INSURANCE	792.00	492.14	492.14	0.00	299.86	62.13
41946	LIFE INSURANCE	2,099.18	422.63	876.31	0.00	1,222.87	41.74
41951	HEALTH ALLOWANCE CREDIT	0.00	359.22	884.78	0.00	(884.78)	0.00
41996	VACANCY FACTOR	(4,622.00)	0.00	0.00	0.00	(4,622.00)	0.00
41997	BUDGETARY/PAYROLL	(1,168.15)	0.00	0.00	0.00	(1,168.15)	0.00
TOTAL FOR SALARIES-BENEFITS		426,301.00	94,936.13	188,951.33	0.00	237,349.67	44.32
SERVICES-SUPPLIES							
42033	CONSTRUCTION MATERIALS	23,821.45	8.65	19,625.19	9,426.45	(5,230.19)	121.95
42034	SAFETY MATERIALS/CONSTRUCTION	40.00	0.00	207.60	0.00	(167.60)	519.00
42055	COMPUTER EQUIPMENT &	894.00	2,488.62	3,924.53	0.00	(3,030.53)	438.98
42100	UNIFORM EXPENSE	42.00	0.00	0.00	0.00	42.00	0.00
42101	SAFETY SHOES - MOU ITEM	450.00	0.00	124.55	0.00	325.45	27.67
42200	ADVERTISING EXPENSE	1,638.00	0.00	0.00	0.00	1,638.00	0.00
42220	PROMOTIONAL/PUBLIC OUTREACH	208.00	0.00	523.98	0.00	(315.98)	251.91
42300	WIRELESS COMMUNICATION	5,227.00	0.00	778.55	0.00	4,448.45	14.89
42310	PHONES, FAX, ISDN LINES	3,359.00	58.50	1,162.89	0.00	2,196.11	34.62
42320	POSTAGE & SHIPPING	8,196.00	203.80	3,000.95	0.00	5,195.05	36.61
42340	OFFICE SUPPLIES	724.00	50.54	184.76	0.00	539.24	25.51
42350	PROGRAM EXPENDITURES	777.00	15.95	593.08	0.00	183.92	76.32
42360	CLEANING/JANITORIAL SUPPLIES	0.00	0.00	1.69	0.00	(1.69)	0.00
42365	RECYCLED CONTENT PRODUCTS	90.00	0.00	26.71	0.00	63.29	29.67
42410	ELECTRIC UTILITY	14,316.00	1,173.40	6,386.39	0.00	7,929.61	44.61
42415	WHOLESALE ENERGY	8,239,397.00	735,787.44	4,302,075.46	14,326.00	3,922,995.54	52.38
42500	RENTS & LEASES	47,147.00	11,786.75	23,573.50	0.00	23,573.50	50.00
42600	MOTOR POOL RENTAL - OPS & MTCE	23,653.00	10,735.50	10,735.50	0.00	12,917.50	45.38
42605	RETAINED VEHICLE EXPENSE	1,067.00	533.50	533.50	0.00	533.50	50.00
42700	OTHER EQUIPMENT RENTAL	24.57	0.00	0.00	24.57	0.00	100.00
42710	MILEAGE/VEHICLE EXP REIMB	10.00	0.00	0.00	0.00	10.00	0.00

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42813	MTCE & REPAIR - EQUIP & FAC	100,000.00	2,380.00	2,697.80	97,887.90	(585.70)	100.58
42815	SCADA MAINTENANCE	13,913.00	646.87	6,565.24	10,006.63	(2,658.87)	119.11
42816	MOWING/LANDSCAPE CONTRACTS	15,000.00	0.00	0.00	0.00	15,000.00	0.00
42900	PROF. & CONT. SVCS	635,749.49	11,948.85	80,095.27	203,671.09	351,983.13	44.63
42902	CUST CREDIT CRD PROCESSING FEE	22,962.00	34.28	7,269.90	15,394.77	297.33	98.70
43000	INSURANCE & SURETY BONDS	20,356.00	0.00	20,721.23	0.00	(365.23)	101.79
43100	MEMBERSHIP & DUES	11,978.00	0.00	8,763.22	0.00	3,214.78	73.16
43200	CONFERENCE, TRAINING & TRAVEL	3,950.00	279.76	6,588.79	0.00	(2,638.79)	166.80
43400	LEGAL SERVICES-SPECIAL COUNSEL	60,668.00	0.00	3,665.56	0.00	57,002.44	6.04
43715	REGULATORY PERMIT & USE FEES	2,666.00	626.85	1,259.39	0.00	1,406.61	47.23
43716	JOB REQ CERTIFICATES & LICENSE	37.00	0.00	0.00	0.00	37.00	0.00
43722	PREVENTION & MAINTENANCE	140,432.00	0.00	4,840.00	130,160.00	5,432.00	96.13
44100	INTEREST EXPENSE	90,666.00	0.00	0.00	0.00	90,666.00	0.00
44200	BAD DEBTS EXPENSE	26,822.00	0.00	0.00	0.00	26,822.00	0.00
44610	ADMINISTRATIVE SERVICES CHARGE	346,978.62	94,830.25	299,119.50	0.00	47,859.12	86.20
44613	INTERNAL SVC CHRG-WAREHOUSE	4,067.00	1,016.75	2,033.50	0.00	2,033.50	50.00
44614	INTERNAL SVC CHRG-INFO TECH	228,031.58	43,839.61	140,352.36	0.00	87,679.22	61.54
44615	INTERNAL SVC CHRG-NPDES	218,918.00	109,459.00	109,459.00	0.00	109,459.00	50.00
44630	FRANCHISE IN LIEU CHARGE	185,380.00	96,023.63	96,480.22	0.00	88,899.78	52.04
TOTAL FOR SERVICES-SUPPLIES		10,499,655.71	1,123,928.50	5,163,369.81	480,897.41	4,855,388.49	53.75
TOTAL FOR ELECTRIC UTILITY		10,925,956.71	1,218,864.63	5,352,321.14	480,897.41	5,092,738.16	53.38
FUN 578		12,905,457.13	1,227,795.66	5,440,386.56	602,065.54	6,863,005.03	46.82

	Expenditures				Balance	%
	<u>Budget</u>	<u>Month to</u>	<u>YTD</u>	<u>Encumbrances</u>	<u>(Over)/Under</u>	<u>Used</u>
GRAND TOTAL	18,281,725.92	1,464,790.12	7,977,252.40	683,504.37	9,620,969.15	47.37