576 – Engineering Services – Utilities

To provide a single cost control center for the collective expenses for sewer, water, drainage and street lighting functions in the water management division. Costs include general government overheads, Engineering Department overheads, staff wages and benefits, operations center expenses, etc. Inside staff costs and the other overheads are allocated as a flat rate per property served in all the utilities. Outside staff costs are allocated according to time sheets on a five year rolling average. Other than borrowing there are no other income streams for this function.

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Engineering Services - Utilities

Function: 576

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$3,464,575	$3,605,729	$3,650,000	$3,700,000	$3,900,000	$4,000,000
Long Term Debt						
Short Term Debt	20,869					
Capital	5,817,903		100,000	150,000	120,000	100,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$9,303,347	$3,605,729	$3,750,000	$3,850,000	$4,020,000	$4,100,000
SOURCES OF FUNDS						
Requisition/Parcel Tax						
User Fee						
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve	356,950					
Other	8,696,397	3,465,729	3,650,000	3,700,000	3,900,000	4,000,000
Debt Proceeds						
Transfer from Operating Reserve	250,000	140,000	100,000	150,000	120,000	100,000
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$9,303,347	$3,605,729	$3,750,000	$3,850,000	$4,020,000	$4,100,000

2023 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Vehicle w/Crane	$75,080	2023	$20,946
Total			**$20,946**

Budget Report by Cost Center

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-3,187	0	0	0
	Total GRANTS	-3,187	0	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-7,556	-14,997	0	0
	Total RECOVERY OF COSTS	-7,556	-14,997	0	0
5100 FEES & PERMITS					
01-1-5100-3560	SUBDIVISION APPLICATION FE	-32,000	0	0	0
	Total FEES & PERMITS	-32,000	0	0	0
5900 MISCELLANEOUS					
01-1-5900-5015	WCB RECOVERIES	-2,145	0	0	0
	Total MISCELLANEOUS	-2,145	0	0	0
6930 SALE OF ASSETS					
01-1-6930-0000	TANGIBLE CAPITAL	-16,000	0	0	0
	Total SALE OF ASSETS	-16,000	0	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	0	-140,000
	Total TRANSFER FROM OPERAT	0	0	0	-140,000
	Total OPERATING REV	-60,888	-14,997	0	-140,000
OPERATING EXP					
1140 FACILITIES OPERATING COSTS					
01-2-1140-1203	WAGES	0	75	0	0
01-2-1140-1400	BENEFITS	0	29	0	0
	Total FACILITIES OPERATING C(	0	104	0	0
1981 ALLOCATION FROM 175 INGRAM ST					
01-2-1981-4585	ALLOC - BUILDING COSTS	28,189	28,568	0	0
	Total ALLOCATION FROM 175 IN	28,189	28,568	0	0
1988 UTILITIES GENERAL EXPENDITURES					
01-2-1988-1204	WAGES - HOURLY	1,016	1	0	0
01-2-1988-1301	WAGES	1,730,166	1,840,040	2,062,124	2,109,995
01-2-1988-1400	BENEFITS	474,297	465,597	639,258	654,098
01-2-1988-2110	CONFERENCES & SEMINARS	-913	9,490	13,000	23,000
01-2-1988-2111	TRAVEL	57	0	6,600	10,000

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-1988-2125	CELLULAR PHONES - RENTAL	9,946	13,966	15,000	15,000
01-2-1988-2131	TELEPHONE	0	0	0	5,000
01-2-1988-2210	ADVERTISING	1,060	3,019	4,000	4,000
01-2-1988-2265	ASSET MANAGEMENT	0	0	0	90,000
01-2-1988-2320	LEGAL SERVICES	0	9,334	2,500	5,000
01-2-1988-2330	CONSULTANTS	0	5,968	0	0
01-2-1988-2338	CONTRACT FOR SERVICES	3,379	0	0	0
01-2-1988-2340	TRAINING & DEVELOPMENT	5,060	24,961	25,000	25,000
01-2-1988-2370	INSURANCE - PROPERTY	415	970	600	600
01-2-1988-2395	MEMBERSHIPS	6,510	4,245	5,200	5,200
01-2-1988-2410	R & M - BUILDINGS - GENERAL	4,660	873	10,000	10,000
01-2-1988-2468	PAGERS AND PAGER MAINTEN	6,059	5,237	5,600	6,000
01-2-1988-2474	ANSWERING SERVICE	3,659	4,720	3,500	5,000
01-2-1988-2475	MISCELLANEOUS EQUIPMENT	51,511	32,966	25,000	30,000
01-2-1988-2480	MINOR CAPITAL	0	8,998	50,000	50,000
01-2-1988-2532	COMPUTER SOFTWARE UPGR	4,117	22,830	10,000	25,000
01-2-1988-2561	ALARM MONITORING	239	239	500	500
01-2-1988-2610	ALLOC - RENTALS - BUILDING	49,911	49,911	49,911	82,000
01-2-1988-4100	ALLOC - GENERAL GOVERNME	123,913	126,899	188,017	198,842
01-2-1988-4536	ALLOC - GM OPERATIONS	0	0	0	105,581
01-2-1988-4560	ALLOC - LIABILITY INSURANCE	9,348	9,815	10,305	10,821
01-2-1988-4575	ALLOC - ENGINEERING	78,348	86,897	93,642	60,117
01-2-1988-4587	ALLOC - ADMINISTRATION	7,525	9,168	0	0
01-2-1988-5110	SUNDRY EXPENSES	37,791	30,255	20,000	10,000
01-2-1988-5411	CLOTHING	2,025	2,683	5,000	5,000
01-2-1988-5919	SAFETY SUPPLIES	14,384	15,105	20,000	20,000
01-2-1988-5920	SUPPLIES - OFFICE	4,455	4,351	2,000	5,000
01-2-1988-5924	SUPPLIES - JANITORIAL	3,349	1,204	2,000	2,000
01-2-1988-5933	SUPPLIES - SMALL TOOLS	36,999	20,699	30,000	30,000
01-2-1988-8150	BANK CHARGES	33	0	6,000	0
01-2-1988-9910	CONTINGENCY	0	0	16,481	5,038
	Total UTILITIES GENERAL EXPE	2,669,318	2,810,441	3,321,238	3,607,792
1996 MITSUBISHI (JA135S)					
01-2-1996-2373	INSURANCE/AUTOMOTIVE EQ	0	0	1,600	1,600
01-2-1996-2470	PURCHASED REPAIRS - VEHIC	0	0	500	500
01-2-1996-2570	PURCHASED MAINTENANCE/V	0	0	450	450
01-2-1996-5310	FUEL & LUBRICANTS	0	0	50	1,000
01-2-1996-5610	VEHICLE & EQUIPMENT PARTS	0	0	500	500
	Total MITSUBISHI (JA135S)	0	0	3,100	4,050
1998 COMMUNICATIONS					

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-1998-2468	PAGERS AND PAGER MAINTEN	0	75	0	0
01-2-1998-2474	ANSWERING SERVICE	0	324	0	0
	Total COMMUNICATIONS	0	399	0	0
2005 ENGINEERING - UTILITY TRAILER					
01-2-2005-2373	INSURANCE/AUTOMOTIVE EQI	285	351	520	520
01-2-2005-5610	VEHICLE & EQUIPMENT PARTS	0	0	300	300
	Total ENGINEERING - UTILITY TI	285	351	820	820
2019 BACKHOE LOADER (X45920)					
01-2-2019-2373	INSURANCE/AUTOMOTIVE EQI	476	603	700	700
01-2-2019-2470	PURCHASED REPAIRS - VEHIC	3,759	0	0	0
01-2-2019-2570	PURCHASED MAINTENANCE/V	41	289	800	800
01-2-2019-5310	FUEL & LUBRICANTS	590	639	500	500
01-2-2019-5610	VEHICLE & EQUIPMENT PARTS	884	4,290	250	250
	Total BACKHOE LOADER (X4592	5,749	5,821	2,250	2,250
2022 2015 CHEV VAN JN3524					
01-2-2022-2373	INSURANCE/AUTOMOTIVE EQI	557	535	500	500
01-2-2022-2470	PURCHASED REPAIRS - VEHIC	3,793	0	500	500
01-2-2022-2570	PURCHASED MAINTENANCE/V	0	9	250	250
01-2-2022-5310	FUEL & LUBRICANTS	4,483	3,086	3,000	3,000
01-2-2022-5610	VEHICLE & EQUIPMENT PARTS	288	1,333	0	0
01-2-2022-5620	TIRES	62	0	500	500
	Total 2015 CHEV VAN JN3524	9,183	4,963	4,750	4,750
2023 2017 GMC SIERRA					
01-2-2023-2373	INSURANCE/AUTOMOTIVE EQI	703	720	1,200	1,200
01-2-2023-2470	PURCHASED REPAIRS - VEHIC	200	0	2,000	2,000
01-2-2023-2570	PURCHASED MAINTENANACE/	247	298	500	500
01-2-2023-5310	FUEL & LUBRICANTS	7,774	8,595	10,000	10,000
01-2-2023-5610	VEHICLES & EQUIPMENT PART	1,551	0	250	250
	Total 2017 GMC SIERRA	10,474	9,613	13,950	13,950
2024 CHEVY BOLT (FM652F)					
01-2-2024-2373	INSURANCE/AUTOMOTIVE EQI	1,112	1,149	0	0
01-2-2024-2470	PURCHASED REPAIRS - VEHIC	472	1,162	0	0
01-2-2024-2570	PURCHASED MAINTENANCE/V	0	8	0	0
01-2-2024-5310	FUEL & LUBRICANTS	52	0	0	0
	Total CHEVY BOLT (FM652F)	1,636	2,319	0	0
2026 ENGINEERING - 2023 REPLACEMENT VEHICLE					
01-2-2026-2373	INSURANCE/AUTOMOTIVE EQI	0	0	500	1,000

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-2026-2470	PURCHASED REPAIRS - VEHIC	0	0	500	1,000
01-2-2026-2570	PURCHASED MAINTENANCE -	0	0	250	500
01-2-2026-5310	FUEL & LUBRICANTS	0	0	3,000	6,000
01-2-2026-5610	VEHICLE & EQUIPMENT PARTS	0	0	500	2,000
	Total ENGINEERING - 2023 REPI	0	0	4,750	10,500
2027 ENGINEERING - 2023 NEW VEHICLE					
01-2-2027-2373	INSURANCE/AUTOMOTIVE EQI	0	0	1,000	1,000
01-2-2027-2470	PURCHASED REPAIRS - VEHIC	0	0	1,000	1,000
01-2-2027-2570	PURCHASED MAINTENANCE -	0	0	500	500
01-2-2027-5310	FUEL & LUBRICANTS	0	0	6,000	6,000
01-2-2027-5610	VEHICLE & EQUIPMENT PARTS	0	0	1,000	2,000
	Total ENGINEERING - 2023 NEW	0	0	9,500	10,500
7315 UTILITIES- MINI EXCAVATOR					
01-2-7315-2373	INSURANCE/AUTOMOTIVE EQI	149	181	217	217
01-2-7315-2470	PURCHASED REPAIRS - VEHIC	722	247	500	500
01-2-7315-2570	PURCHASED MAINTENANCE/V	41	344	500	500
01-2-7315-5310	FUEL & LUBRICANTS	78	71	500	500
01-2-7315-5610	VEHICLE & EQUIPMENT PARTS	60	203	0	0
	Total UTILITIES- MINI EXCAVATC	1,049	1,047	1,717	1,717
7319 2013 CHEV SILVR PU (HF9409) 3500					
01-2-7319-2373	INSURANCE/AUTOMOTIVE EQI	489	0	0	0
01-2-7319-2470	PURCHASED REPAIRS - VEHIC	766	0	0	0
01-2-7319-2570	PURCHASED MAINTENANCE/V	1,069	0	0	0
01-2-7319-5310	FUEL & LUBRICANTS	5,811	0	0	0
01-2-7319-5610	VEHICLE & EQUIPMENT PARTS	2,557	0	0	0
	Total 2013 CHEV SILVR PU (HF9	10,693	0	0	0
7321 PROMASTER 1 DODGE VAN (3648TT)					
01-2-7321-2373	INSURANCE/AUTOMOTIVE EQI	618	614	800	0
01-2-7321-2470	PURCHASED REPAIRS - VEHIC	0	1,854	5,000	0
01-2-7321-2570	PURCHASED MAINTENANCE/V	340	667	2,000	0
01-2-7321-5310	FUEL & LUBRICANTS	7,816	11,372	10,000	0
01-2-7321-5610	VEHICLE & EQUIPMENT PARTS	2,091	583	1,000	0
01-2-7321-5620	TIRES	1,205	0	0	0
01-2-7321-8215	INTEREST	54	0	0	0
01-2-7321-8216	PRINCIPAL	8,137	0	0	0
	Total PROMASTER 1 DODGE VA	20,262	15,090	18,800	0
7323 PROMASTER 2 DODGE VAN					
01-2-7323-2373	INSURANCE/AUTOMOTIVE EQI	618	614	800	800

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7323-2470	PURCHASED REPAIRS - VEHIC	4,939	3,522	5,000	5,000
01-2-7323-2570	PURCHASED MAINTENANCE/V	774	524	2,000	2,000
01-2-7323-5310	FUEL & LUBRICANTS	7,243	11,927	10,000	12,000
01-2-7323-5610	VEHICLE & EQUIPMENT PARTS	446	753	1,000	1,000
01-2-7323-5620	TIRES	1,173	0	0	0
01-2-7323-8215	INTEREST	53	0	0	0
01-2-7323-8216	PRINCIPAL	8,300	0	0	0
	Total PROMASTER 2 DODGE VA	23,546	17,339	18,800	20,800
7324 2017 FUSO (MN3801)					
01-2-7324-2373	INSURANCE/AUTOMOTIVE EQI	764	803	1,000	1,000
01-2-7324-2470	PURCHASED REPAIRS - VEHIC	11,366	3,514	300	300
01-2-7324-2570	PURCHASED MAINTENANCE/V	0	5,796	1,500	1,500
01-2-7324-5310	FUEL & LUBRICANTS	1,762	2,420	4,000	4,000
01-2-7324-5610	VEHICLE & EQUIPMENT PARTS	678	2,097	500	500
01-2-7324-5620	TIRES	0	0	1,000	1,000
01-2-7324-8215	INTEREST	429	361	1,702	0
01-2-7324-8216	PRINCIPAL	20,440	20,508	19,167	0
	Total 2017 FUSO (MN3801)	35,440	35,499	29,169	8,300
7325 2018 DODGE RAM (MB9279)					
01-2-7325-2373	INSURANCE/AUTOMOTIVE EQI	754	833	1,000	1,000
01-2-7325-2470	PURCHASED REPAIRS - VEHIC	0	13,332	300	2,000
01-2-7325-2570	PURCHASED MAINTENANCE/V	1,747	2,723	1,500	1,500
01-2-7325-5310	FUEL & LUBRICANTS	8,050	8,315	10,000	10,000
01-2-7325-5610	VEHICLE & EQUIPMENT PARTS	61	44	1,500	1,500
01-2-7325-5620	TIRES	1,395	0	0	0
01-2-7325-8215	INTEREST	196	165	0	0
01-2-7325-8216	PRINCIPAL	9,348	9,380	0	0
	Total 2018 DODGE RAM (MB927	21,551	34,792	14,300	16,000
7334 2020 CHEV SILVERADO (NH3955)					
01-2-7334-2373	INSURANCE/AUTOMOTIVE EQI	1,079	1,131	1,300	1,300
01-2-7334-2470	PURCHASED REPAIRS - VEHIC	0	0	500	500
01-2-7334-2570	PURCHASED MAINTENANCE/V	362	693	500	500
01-2-7334-5310	FUELS & LUBRICANTS	6,633	9,699	10,000	10,000
01-2-7334-5610	VEHICLE & EQUIPMENT PARTS	1,611	234	700	700
01-2-7334-5620	TIRES	0	0	1,200	1,200
	Total 2020 CHEV SILVERADO (N	9,686	11,757	14,200	14,200
7337 2021 GMC SIERRA 1500					
01-2-7337-2373	INSURANCE/AUTOMOTIVE EQI	469	1,115	1,300	1,300
01-2-7337-2470	PURCHASED REPAIRS - VEHIC	181	0	500	500

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GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7337-2570	PURCHASED MAINTENANCE/V	141	268	500	500
01-2-7337-5310	FUELS & LUBRICANTS	3,280	12,116	10,000	12,000
01-2-7337-5610	VEHICLES & EQUIPMENT PAR	4,440	1,319	700	700
01-2-7337-5620	TIRES	1,258	0	1,200	1,200
	Total 2021 GMC SIERRA 1500	9,768	14,818	14,200	16,200
7338 Engineering 2022 new vehicle					
01-2-7338-2373	INSURANCE/AUTOMOTIVE EQ	0	473	1,000	1,000
01-2-7338-2470	PURCHASED REPAIRS - VEHIC	0	0	500	500
01-2-7338-2570	PURCHASED MAINTENANCE -	0	0	500	500
01-2-7338-5310	FUEL & LUBRICANTS	0	953	10,000	10,000
01-2-7338-5610	VEHICLE & EQUIPMENT PARTS	0	3,572	700	700
01-2-7338-5620	TIRES	0	0	1,200	1,200
	Total Engineering 2022 new veh	0	4,998	13,900	13,900
9900 INTERNAL RECOVERIES					
01-2-9900-4578	ALLOC - ENGINEERING WAGES	-2,304,958	-2,558,118	-2,701,382	-2,764,093
01-2-9900-4586	ALLOC - UTILITIES OVERHEAD	-675,900	-699,971	-784,062	-841,636
	Total INTERNAL RECOVERIES	-2,980,858	-3,258,089	-3,485,444	-3,605,729
	Total OPERATING EXP	-124,028	-260,170	0	140,000
CAPITAL REV					
2000 GRANTS					
01-7-2000-2121	PROVINCIAL CONDITIONAL	-4,727,363	-70,374	-188,953	0
	Total GRANTS	-4,727,363	-70,374	-188,953	0
4810 CONNECTION FEES					
01-7-4810-0000	CONNECTION FEES	0	0	-5,000,000	0
	Total CONNECTION FEES	0	0	-5,000,000	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-11,333	0	-356,950	0
	Total TRANSFER FROM GAS TA	-11,333	0	-356,950	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-116,346	-55,339	-250,000	0
	Total TRANSFER FROM OPERAT	-116,346	-55,339	-250,000	0
9900 INTERNAL RECOVERIES					
01-7-9900-4593	RECOVERY - VEHICLE	0	0	-22,000	0
	Total INTERNAL RECOVERIES	0	0	-22,000	0

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
576 - ENGINEERING SERVICES - UTILITI

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total CAPITAL REV	-4,855,042	-125,713	-5,817,903	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6111	ENGINEERING STRUCTURES	4,738,696	70,611	5,545,903	0
01-8-8221-6112	BUILDINGS	90,914	5,339	0	0
01-8-8221-6113	FURNITURE, FIXTURES, EQUIF	0	0	150,000	0
01-8-8221-6126	VEHICLES & MACHINERY	41,432	53,341	122,000	0
	Total TRANSFER/GENERAL CAP	4,871,042	129,292	5,817,903	0
	Total CAPITAL EXP	4,871,042	129,292	5,817,903	0
	Surplus/Deficit	**-168,917**	**-271,589**	**0**	**0**

Budget Report by Cost Center

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-168,917**	**-271,589**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **576 - Engineering - Utilities**

Requisition Change		2023 Allocation	Proposed 2024 Allocation			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$3,485,444	$3,605,729			120,285	3.45%
A) Core Budget				**2022 $ Budget**	**2023 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase wages and benefits (include GM & 1/2 new Admin Staff)			2,701,382	2,869,674	168,292	4.83%
	Increase allocation to Bings Creek			49,911	82,000	32,089	0.92%
	Decrease Administration Expenditures			519,946	516,118	(3,828)	(0.11%)
	Increase Asset Management Consultants			0	90,000	90,000	2.58%
	Increase transfer from Operating Reserve for Minor Capital & Asset Management			0	-140,000	(140,000)	(4.02%)
	Decrease vehicle expenses due to debt retirement			164,205	137,937	(26,268)	(0.75%)
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**3,435,444**	**3,555,729**	**120,285**	**3.45%**
B) Prior Year One-time items							
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**120,285**	**3.45%**
C) Other items to maintain service level							
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

			Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2024 Budget					**120,285**	**3.45%**
D)	**Supplemental Items**						
1)	**Vehicle Replacement**	Capital		-	75,000	75,000	2.15%
		Debt		-		0	0.00%
		Reserves		-	(75,000)	(75,000)	(2.15%)
		Other		-		0	0.00%
		Operating		-		0	0.00%
2)	**Asset Management - previously approved 2021**	Operating		-	90,000	90,000	2.58%
	for $90,000 from Operating Reserve	Reserves		-	- 90,000	(90,000)	(2.58%)
		Other		-		0	0.00%
			Subtotal	**-**	**-**	**0**	**0.00%**
	Max 2024 Allocation change if Supplemental & Other Items are Approved					**120,285**	**3.45%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $712,073 with $340,000 committed in 2023 - uncommitted balance is $372,073.

2) The Capital Reserve balance at December 31, 2022 is $0 with $0 committed in 2023 - uncommitted balance is $0.