



TO: Cindy Poore, Interim CFO  
FROM: Lance A. Lantz, DPW Director *LAL*  
DATE: December 21, 2022  
SUBJECT: DPW Re-Appropriations Explanation

Understanding that this task is not a request for any new funding and is merely a routine accounting exercise moving surpluses within funds, the following is an explanation of DPW re-appropriation requests.

**MVH Fund**

Underspending in 2022 was experienced in three lines, Engineering, Vehicle Repair, and Operating Equipment & Supplies. As a result, additional spending occurred in the following lines:

- Workers Comp: When these payments were made by former Finance staff, they did not take the stormwater workers comp from that budget, but instead took it all from general MVH.
- Offices Supplies: We used more than the \$5,000 budget in this line as more office supplies were needed.
- Fuel: The cost of fuel increased beyond expectations.
- Signs and Posts: We had not specifically budgeted for two new school zone flashers serving the school zone at the new Trailside Elementary.
- Infrastructure: A major storm sewer pipe was discovered in the Raintree subdivision, resulting in an unanticipated expense for pipe repair. Also, additional paving along Elm Street was performed.

**2019 Sewer Bond**

Past Finance staff did not establish a “contractual services” fund line within this bond for 2022. A portion of the overfunding within the “construction” line was used for construction engineering and inspection on the Oak St. sewer project and Western Regional Lift Station projects.