

2014 Budget Analysis - Water Fund

| Revenues | Actual | | | | | | | | | | | | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|---|--------------|--------------|-------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|-------------|-------------|---------------|----------------------|---------------------|--------------------|
| | January | February | March | April | May | June | July | August | September | October | November | December | | | | |
| User Charges | | | | | | | | | | | | | | | | |
| Metered Sales | \$ - | \$ (601.22) | \$ 1,450.00 | \$ 17,536.00 | \$ 2,553.00 | \$ 53.00 | \$ 19,848.00 | \$ 640.00 | \$ - | \$ 23,482.37 | \$ 4,214.00 | \$ - | \$ 69,175.15 | \$ 112,000.00 | \$ 112,000.00 | 61.76% |
| Unmetered Sales | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Irrigation Sales | \$ - | \$ - | \$ - | \$ 908.00 | \$ - | \$ - | \$ - | \$ 1,998.70 | \$ - | \$ 8,585.65 | \$ - | \$ - | \$ 11,492.35 | \$ 10,000.00 | \$ 10,000.00 | 114.92% |
| Total User Charges | \$ - | \$ (601.22) | \$ 1,450.00 | \$ 18,444.00 | \$ 2,553.00 | \$ 53.00 | \$ 19,848.00 | \$ 2,638.70 | \$ - | \$ 32,068.02 | \$ 4,214.00 | \$ - | \$ 80,667.50 | \$ 122,000.00 | \$ 122,000.00 | 66.12% |
| Miscellaneous Revenues | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Fire Protection - Property Tax | \$ 33,055.13 | \$ 27,257.40 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 32,262.47 | \$ - | \$ - | \$ - | \$ - | \$ 92,575.00 | \$ 92,575.00 | \$ 92,575.00 | 100.00% |
| Rental Income | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 21,478.92 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ 2,000.00 | \$ 32,478.92 | \$ 32,479.00 | \$ 32,479.00 | 100.00% |
| Interest | \$ 42.56 | \$ 42.79 | \$ 59.91 | \$ 53.57 | \$ 52.95 | \$ 49.49 | \$ 47.34 | \$ 38.78 | \$ 39.63 | \$ 38.35 | \$ 39.97 | \$ 43.60 | \$ 548.94 | \$ 500.00 | \$ 500.00 | 109.79% |
| Special Assessment Interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Penalties and Fines | \$ - | \$ - | \$ - | \$ - | \$ 14.50 | \$ - | \$ - | \$ - | \$ - | \$ 133.37 | \$ - | \$ - | \$ 147.87 | \$ 50.00 | \$ 50.00 | 295.74% |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Contributed Plant/Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Draw from Savings | \$ - | \$ - | \$ - | \$ - | \$ 35,000.00 | \$ 30,000.00 | \$ 75,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ - | \$ - | \$ 150,000.00 | \$ - | \$ 188,006.00 | 79.78% |
| Assessments - Water Line/Interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Miscellaneous Revenues | \$ 34,097.69 | \$ 28,300.19 | \$ 1,059.91 | \$ 1,053.57 | \$ 36,067.45 | \$ 31,049.49 | \$ 96,526.26 | \$ 33,301.25 | \$ 1,039.63 | \$ 11,171.72 | \$ 39.97 | \$ 2,043.60 | \$ 275,750.73 | \$ 125,604.00 | \$ 313,610.00 | 87.93% |
| Total Revenues | \$ 34,097.69 | \$ 27,698.97 | \$ 2,509.91 | \$ 19,497.57 | \$ 38,620.45 | \$ 31,102.49 | \$ 116,374.26 | \$ 35,939.95 | \$ 1,039.63 | \$ 43,239.74 | \$ 4,253.97 | \$ 2,043.60 | \$ 356,418.23 | \$ 247,604.00 | \$ 435,610.00 | 81.82% |
| Expenditures | | | | | | | | | | | | | | | | |
| Plant Operations and Maintenance | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Wages and FICA | \$ 115.55 | \$ 2,147.04 | \$ 1,367.17 | \$ 2,578.97 | \$ 2,118.99 | \$ 3,165.25 | \$ 2,542.97 | \$ 2,595.46 | \$ 3,250.15 | \$ 2,354.54 | \$ 1,906.01 | \$ 1,921.22 | \$ 26,063.32 | \$ 25,000.00 | \$ 27,500.00 | 94.78% |
| Power Purchased | \$ - | \$ 2,424.59 | \$ 785.71 | \$ 1,380.63 | \$ 624.70 | \$ 766.66 | \$ 1,009.62 | \$ 2,452.80 | \$ 1,585.84 | \$ 1,323.87 | \$ 713.84 | \$ 1,706.17 | \$ 14,774.43 | \$ 25,000.00 | \$ 17,000.00 | 86.91% |
| Supplies and Expenses | \$ 321.87 | \$ 19.15 | \$ 287.43 | \$ 622.23 | \$ 150.82 | \$ 171.49 | \$ 622.03 | \$ 1,071.15 | \$ 184.96 | \$ 736.41 | \$ 162.13 | \$ 1,969.53 | \$ 6,319.20 | \$ 5,000.00 | \$ 7,000.00 | 90.27% |
| Meter Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,006.05 | \$ - | \$ - | \$ - | \$ - | \$ 2,006.05 | \$ 8,000.00 | \$ 2,006.00 | 100.00% |
| Chemicals | \$ - | \$ 299.50 | \$ - | \$ - | \$ 300.50 | \$ 331.50 | \$ - | \$ 427.00 | \$ - | \$ - | \$ 325.50 | \$ - | \$ 1,684.00 | \$ 2,000.00 | \$ 2,000.00 | 84.20% |
| Repairs of Water Plant | \$ - | \$ 187.41 | \$ 2,747.50 | \$ 357.31 | \$ 42,195.00 | \$ 2,542.64 | \$ 96,496.00 | \$ 5.99 | \$ 1,228.83 | \$ 61,220.00 | \$ - | \$ - | \$ 206,980.68 | \$ 5,000.00 | \$ 208,000.00 | 99.51% |
| Transportation Expense | \$ - | \$ 26.44 | \$ 101.99 | \$ 126.51 | \$ - | \$ 116.66 | \$ 142.53 | \$ 141.01 | \$ 24.50 | \$ 20.50 | \$ 74.39 | \$ 18.24 | \$ 792.77 | \$ 1,000.00 | \$ 1,000.00 | 79.28% |
| Lab Testing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 427.00 | \$ 351.00 | \$ - | \$ 778.00 | \$ 4,000.00 | \$ 4,000.00 | 19.45% |
| Water Tower Inspection | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500.00 | \$ 500.00 | 0.00% |
| Total Plant Operations and Maintenance | \$ 437.42 | \$ 5,104.13 | \$ 5,289.80 | \$ 5,065.65 | \$ 45,390.01 | \$ 7,094.20 | \$ 100,813.15 | \$ 8,699.46 | \$ 6,274.28 | \$ 66,082.32 | \$ 3,532.87 | \$ 5,615.16 | \$ 259,398.45 | \$ 77,500.00 | \$ 269,006.00 | 96.43% |
| Operating Expenses | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Commissioners' Salaries | \$ 0.72 | \$ 50.00 | \$ 25.00 | \$ 25.00 | \$ 50.00 | \$ 25.00 | \$ 25.00 | \$ 50.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ - | \$ 325.72 | \$ 600.00 | \$ 600.00 | 54.29% |
| Insurance | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 352.37 | \$ 4,228.44 | \$ 4,228.00 | \$ 4,228.44 | 100.00% |
| Office Supplies and Expenses | \$ 325.67 | \$ 304.97 | \$ 354.91 | \$ 285.72 | \$ 325.67 | \$ 285.72 | \$ 427.88 | \$ 285.72 | \$ 325.67 | \$ 325.67 | \$ 285.72 | \$ 285.72 | \$ 3,819.04 | \$ 4,500.00 | \$ 4,500.00 | 84.87% |
| PSC Assessment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200.29 | \$ - | \$ - | \$ 200.29 | \$ 300.00 | \$ 300.00 | 66.76% |
| Taxes (Property, Administration) | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 17,714.28 | \$ 17,715.00 | \$ 17,714.56 | 100.00% |
| Engineering | \$ - | \$ 653.50 | \$ 316.25 | \$ 3,092.75 | \$ 738.25 | \$ 3,318.50 | \$ - | \$ 2,164.23 | \$ (4,725.00) | \$ 527.00 | \$ 309.50 | \$ 662.00 | \$ 7,056.98 | \$ 5,000.00 | \$ 8,000.00 | 88.21% |
| Legal | \$ - | \$ 105.00 | \$ - | \$ 330.00 | \$ 15.00 | \$ 555.00 | \$ 1,110.00 | \$ 900.00 | \$ 67.50 | \$ - | \$ - | \$ - | \$ 3,082.50 | \$ 2,000.00 | \$ 3,500.00 | 88.07% |
| Audit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,200.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,200.00 | \$ 3,200.00 | \$ 3,200.00 | 100.00% |
| Outside Services | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 285.72 | \$ 3,428.64 | \$ 8,000.00 | \$ 5,500.00 | 62.34% |
| Mslns (Dues, Chargeback)/Water use fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 131.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 131.00 | \$ 500.00 | \$ 500.00 | 26.20% |
| Total Operating Expenses | \$ 2,440.67 | \$ 3,227.75 | \$ 2,810.44 | \$ 5,847.75 | \$ 3,243.20 | \$ 9,629.50 | \$ 3,677.16 | \$ 5,514.23 | \$ (2,192.55) | \$ 3,192.24 | \$ 2,734.50 | \$ 3,062.00 | \$ 43,186.89 | \$ 46,043.00 | \$ 48,043.00 | 89.89% |

| | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|---------------------------------|-------------|-------------|--------------|--------------|--------------|--------------|---------------|--------------|-------------|--------------|-------------|-------------|---------------|----------------------|---------------------|--------------------|
| Capital Expenditures | | | | | | | | | | | | | | | | |
| Meters | \$ - | \$ - | \$ 4,900.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,900.00 | \$ 10,000.00 | \$ 10,000.00 | 49.00% |
| Repair/Replace Valves | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | 0.00% |
| Water System Flags | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 800.00 | \$ 800.00 | 0.00% |
| Computer System for Office | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Hydrant Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,810.36 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,810.36 | \$ 2,000.00 | \$ 2,000.00 | 90.52% |
| Remote Meter Readers | \$ - | \$ - | \$ 5,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 100.00% |
| Water Tower Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Water Tower Cleaning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | 0.00% |
| Safety Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ - | 0.00% |
| Purchase Computer | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,500.00 | \$ - | 0.00% |
| Total Capital Expenditures | \$ - | \$ - | \$ 9,900.00 | \$ - | \$ - | \$ 1,810.36 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,710.36 | \$ 33,300.00 | \$ 27,800.00 | 42.12% |
| Depreciation | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,000.00 | \$ 55,000.00 | 0.00% |
| Total Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,000.00 | \$ 55,000.00 | 0.00% |
| Contingency | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,761.00 | \$ - | 0.00% |
| Total Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,761.00 | \$ - | 0.00% |
| Water Tower Painting Fund | | | | | | | | | | | | | | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
| Water Tower Painting Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 100.00% |
| Total Water Tower Painting Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 100.00% |
| Total Expenditures | \$ 2,878.09 | \$ 8,331.88 | \$ 18,000.24 | \$ 10,913.40 | \$ 48,633.21 | \$ 18,534.06 | \$ 104,490.31 | \$ 29,213.69 | \$ 4,081.73 | \$ 69,274.56 | \$ 6,267.37 | \$ 8,677.16 | \$ 329,295.70 | \$ 247,604.00 | \$ 414,849.00 | 79.38% |

| | January | February | March | April | May | June | July | August | September | October | November | December | Totals |
|--------------------------------------|--------------|--------------|----------------|--------------|----------------|--------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|
| Revenues | \$ 34,097.69 | \$ 27,698.97 | \$ 2,509.91 | \$ 19,497.57 | \$ 38,620.45 | \$ 31,102.49 | \$ 116,374.26 | \$ 35,939.95 | \$ 1,039.63 | \$ 43,239.74 | \$ 4,253.97 | \$ 2,043.60 | \$ 356,418.23 |
| Expenditures | \$ 2,878.09 | \$ 8,331.88 | \$ 18,000.24 | \$ 10,913.40 | \$ 48,633.21 | \$ 18,534.06 | \$ 104,490.31 | \$ 29,213.69 | \$ 4,081.73 | \$ 69,274.56 | \$ 6,267.37 | \$ 8,677.16 | \$ 329,295.70 |
| Excess of Revenues over Expenditures | \$ 31,219.60 | \$ 19,367.09 | \$ (15,490.33) | \$ 8,584.17 | \$ (10,012.76) | \$ 12,568.43 | \$ 11,883.95 | \$ 6,726.26 | \$ (3,042.10) | \$ (26,034.82) | \$ (2,013.40) | \$ (6,633.56) | \$ 27,122.53 |

| | January | February | March | April | May | June | July | August | September | October | November | December | Totals | 2014 Budget Original | 2014 Budget Amended | % of Total Amended |
|--------------------------------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|---------------------|--------------------|
| Revenues to Date | \$ 34,097.69 | \$ 61,796.66 | \$ 64,306.57 | \$ 83,804.14 | \$ 122,424.59 | \$ 153,527.08 | \$ 269,901.34 | \$ 305,841.29 | \$ 306,880.92 | \$ 350,120.66 | \$ 354,374.63 | \$ 356,418.23 | \$ 356,418.23 | \$ 247,604.00 | \$ 435,610.00 | 81.82% |
| Expenditures to Date | \$ 2,878.09 | \$ 11,209.97 | \$ 29,210.21 | \$ 40,123.61 | \$ 88,756.82 | \$ 107,290.88 | \$ 211,781.19 | \$ 240,994.88 | \$ 245,076.61 | \$ 314,351.17 | \$ 320,618.54 | \$ 329,295.70 | \$ 329,295.70 | \$ 247,604.00 | \$ 414,849.00 | 79.38% |
| Excess of Revenues over Expenditures | \$ 31,219.60 | \$ 50,586.69 | \$ 35,096.36 | \$ 43,680.53 | \$ 33,667.77 | \$ 46,236.20 | \$ 58,120.15 | \$ 64,846.41 | \$ 61,804.31 | \$ 35,769.49 | \$ 33,756.09 | \$ 27,122.53 | \$ 27,122.53 | \$ - | \$ 20,761.00 | |