

**2019 Budget Analysis - Water Fund**

| Revenues                            | Actual      |             |             |              |             |             | Totals       | 2019 Budget Original | 2019 Budget Amended | % of Total Amended |
|-------------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|----------------------|---------------------|--------------------|
|                                     | January     | February    | March       | April        | May         | June        |              |                      |                     |                    |
| <b>User Charges</b>                 |             |             |             |              |             |             |              |                      |                     |                    |
| Metered Sales                       | \$ -        | \$ -        | \$ -        | \$ 18,936.00 | \$ 1,606.00 | \$ -        | \$ 20,542.00 | \$ 100,000.00        | \$ 100,000.00       | 20.54%             |
| Unmetered Sales                     | \$ 121.00   | \$ 47.00    | \$ -        | \$ -         | \$ -        | \$ -        | \$ 168.00    | \$ 100.00            | \$ 100.00           | 0.00%              |
| Irrigation Sales                    | \$ -        | \$ -        | \$ -        | \$ -         | \$ 300.00   | \$ -        | \$ 300.00    | \$ 10,000.00         | \$ 10,000.00        | 3.00%              |
| <b>Total User Charges</b>           | \$ 121.00   | \$ 47.00    | \$ -        | \$ 18,936.00 | \$ 1,906.00 | \$ -        | \$ 21,010.00 | \$ 110,100.00        | \$ 110,100.00       | 19.08%             |
| <b>Miscellaneous Revenues</b>       |             |             |             |              |             |             |              |                      |                     |                    |
| Fire Protection - Property Tax      | \$ -        | \$ -        | \$ -        | \$ -         | \$ -        | \$ -        | \$ -         | \$ 91,950.00         | \$ 91,950.00        | 0.00%              |
| Rental Income                       | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00  | \$ 1,000.00 | \$ 1,000.00 | \$ 6,000.00  | \$ 35,550.75         | \$ 35,550.75        | 16.88%             |
| Interest                            | \$ 1,948.02 | \$ 1,383.41 | \$ 2,337.95 | \$ 1,917.47  | \$ 1,977.54 | \$ 1,944.08 | \$ 11,508.47 | \$ 15,000.00         | \$ 15,000.00        | 76.72%             |
| Penalties and Fines                 | \$ -        | \$ -        | \$ -        | \$ -         | \$ -        | \$ -        | \$ -         | \$ 15.00             | \$ 15.00            | 0.00%              |
| Miscellaneous                       | \$ -        | \$ -        | \$ -        | \$ -         | \$ -        | \$ -        | \$ -         | \$ -                 | \$ -                | 0.00%              |
| <b>Total Miscellaneous Revenues</b> | \$ 2,948.02 | \$ 2,383.41 | \$ 3,337.95 | \$ 2,917.47  | \$ 2,977.54 | \$ 2,944.08 | \$ 17,508.47 | \$ 142,515.75        | \$ 142,515.75       | 12.29%             |
| <b>Total Revenues</b>               | \$ 3,069.02 | \$ 2,430.41 | \$ 3,337.95 | \$ 21,853.47 | \$ 4,883.54 | \$ 2,944.08 | \$ 38,518.47 | \$ 252,615.75        | \$ 252,615.75       | 15.25%             |

| Expenditures                                  | Actual      |             |             |             |             |             | Totals       | 2019 Budget Original | 2019 Budget Amended | % of Total Amended |
|---|-------------|-------------|-------------|-------------|-------------|-------------|--------------|----------------------|---------------------|--------------------|
|   | January     | February    | March       | April       | May         | June        |              |                      |                     |                    |
| <b>Plant Operations and Maintenance</b>       |             |             |             |             |             |             |              |                      |                     |                    |
| Wages and FICA                                | \$ 152.85   | \$ 2,987.53 | \$ 4,325.56 | \$ 3,506.50 | \$ 2,857.74 | \$ 2,935.35 | \$ 16,765.53 | \$ 32,000.00         | \$ 32,000.00        | 52.39%             |
| Power Purchased                               | \$ -        | \$ -        | \$ 1,708.85 | \$ 1,445.39 | \$ 1,517.85 | \$ 646.45   | \$ 5,318.54  | \$ 18,000.00         | \$ 18,000.00        | 29.55%             |
| Supplies and Expenses                         | \$ -        | \$ 293.71   | \$ 673.44   | \$ 878.11   | \$ 612.42   | \$ 114.83   | \$ 2,572.51  | \$ 5,350.00          | \$ 5,350.00         | 48.08%             |
| Meter Repairs                                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 5,000.00          | \$ 5,000.00         | 0.00%              |
| Chemicals                                     | \$ -        | \$ 305.10   | \$ -        | \$ 336.00   | \$ -        | \$ 369.50   | \$ 1,010.60  | \$ 3,000.00          | \$ 3,000.00         | 33.69%             |
| Repairs of Water Plant                        | \$ 480.00   | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 480.00    | \$ 4,250.00          | \$ 4,250.00         | 11.29%             |
| Transportation Expense                        | \$ -        | \$ 31.93    | \$ 47.56    | \$ 360.65   | \$ 6.38     | \$ 41.80    | \$ 488.32    | \$ 750.00            | \$ 750.00           | 65.11%             |
| Lab Testing                                   | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 2,000.00          | \$ 2,000.00         | 0.00%              |
| <b>Total Plant Operations and Maintenance</b> | \$ 632.85   | \$ 3,618.27 | \$ 6,755.41 | \$ 6,526.65 | \$ 4,994.39 | \$ 4,107.93 | \$ 26,635.50 | \$ 78,350.00         | \$ 78,350.00        | 34.00%             |
| <b>Operating Expenses</b>                     |             |             |             |             |             |             |              |                      |                     |                    |
| Commissioners' Salaries                       | \$ -        | \$ 100.00   | \$ 50.00    | \$ 50.00    | \$ 25.00    | \$ 50.00    | \$ 275.00    | \$ 600.00            | \$ 600.00           | 45.83%             |
| Insurance                                     | \$ 352.37   | \$ 352.37   | \$ 352.37   | \$ 352.37   | \$ 352.37   | \$ 352.37   | \$ 2,114.22  | \$ 4,228.44          | \$ 4,228.44         | 50.00%             |
| Office Supplies and Expenses                  | \$ 285.72   | \$ 348.06   | \$ 616.92   | \$ 436.89   | \$ 301.12   | \$ 301.12   | \$ 2,289.83  | \$ 5,000.00          | \$ 5,000.00         | 45.80%             |
| PSC Assessment                                | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 225.00            | \$ 225.00           | 0.00%              |
| Taxes (Property, Administration)              | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 1,476.19 | \$ 8,857.14  | \$ 17,714.28         | \$ 17,714.28        | 50.00%             |
| Engineering                                   | \$ -        | \$ 310.00   | \$ 72.50    | \$ 1,391.67 | \$ 191.25   | \$ 382.50   | \$ 2,347.92  | \$ 10,000.00         | \$ 10,000.00        | 23.48%             |
| Legal   | \$ -        | \$ 745.86   | \$ -        | \$ 1,541.00 | \$ -        | \$ -        | \$ 2,286.86  | \$ 8,000.00          | \$ 8,000.00         | 28.59%             |
| Audit   | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 4,000.00          | \$ 4,000.00         | 0.00%              |
| Training/Education                            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 1,000.00          | \$ 1,000.00         | 0.00%              |
| Outside Services                              | \$ 285.72   | \$ 1,860.72 | \$ 2,849.16 | \$ 2,011.65 | \$ 1,580.72 | \$ 5,847.92 | \$ 14,435.89 | \$ 30,000.00         | \$ 30,000.00        | 48.12%             |
| Mslns (Dues, Chargeback)/Water use fees       | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ 200.00            | \$ 200.00           | 0.00%              |
| <b>Total Operating Expenses</b>               | \$ 2,400.00 | \$ 5,193.20 | \$ 5,417.14 | \$ 7,259.77 | \$ 3,926.65 | \$ 8,410.10 | \$ 32,606.86 | \$ 80,967.72         | \$ 80,967.72        | 40.27%             |

|                                 | January     | February    | March        | April        | May         | June         | Totals       | 2019 Budget Original | 2019 Budget Amended | % of Total Amended |
|---------------------------------|-------------|-------------|--------------|--------------|-------------|--------------|--------------|----------------------|---------------------|--------------------|
| Capital Expenditures            |             |             |              |              |             |              |              |                      |                     |                    |
| Meters                          | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 3,000.00          | \$ 3,000.00         | 0.00%              |
| Repair/Replace Mains/Valves     | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 10,000.00         | \$ 10,000.00        | 0.00%              |
| Electric Pumping Equipment      | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 1,500.00          | \$ 1,500.00         | 0.00%              |
| Replace Furnace/AC              | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 10,000.00         | \$ 10,000.00        | 0.00%              |
| Hydrant Maintenance             | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 10,000.00         | \$ 10,000.00        | 0.00%              |
| Hydrant Painting                | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 7,500.00          | \$ 7,500.00         | 0.00%              |
| Remote Meter Readers            | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 2,000.00          | \$ 2,000.00         | 0.00%              |
| Water Tower Maintenance         | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 9,500.00          | \$ 9,500.00         | 0.00%              |
| Water Tower Cleaning            | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 7,500.00          | \$ 7,500.00         | 0.00%              |
| Safety Equipment                | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 500.00            | \$ 500.00           | 0.00%              |
| Purchase Computer               | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 1,000.00          | \$ 1,000.00         | 0.00%              |
| Total Capital Expenditures      | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 62,500.00         | \$ 62,500.00        | 0.00%              |
| Depreciation                    |             |             |              |              |             |              |              |                      |                     |                    |
| Depreciation                    | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 57,000.00         | \$ 57,000.00        | 0.00%              |
| Total Depreciation              | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 57,000.00         | \$ 57,000.00        | 0.00%              |
| Contingency                     |             |             |              |              |             |              |              |                      |                     |                    |
| Contingency                     | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 30,798.03         | \$ 30,798.03        | 0.00%              |
| Total Contingency               | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 30,798.03         | \$ 30,798.03        | 0.00%              |
| Water Tower Painting Fund       |             |             |              |              |             |              |              |                      |                     |                    |
| Water Tower Painting Fund       | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 20,000.00         | \$ 20,000.00        | 0.00%              |
| Total Water Tower Painting Fund | \$ -        | \$ -        | \$ -         | \$ -         | \$ -        | \$ -         | \$ -         | \$ 20,000.00         | \$ 20,000.00        | 0.00%              |
| Total Expenditures              | \$ 3,032.85 | \$ 8,811.47 | \$ 12,172.55 | \$ 13,786.42 | \$ 8,921.04 | \$ 12,518.03 | \$ 59,242.36 | \$ 221,817.72        | \$ 221,817.72       | 26.71%             |

|                                      | January     | February      | March         | April        | May           | June          | Totals         |
|--------------------------------------|-------------|---------------|---------------|--------------|---------------|---------------|----------------|
| Monthly Revenues                     | \$ 3,069.02 | \$ 2,430.41   | \$ 3,337.95   | \$ 21,853.47 | \$ 4,883.54   | \$ 2,944.08   | \$ 38,518.47   |
| Monthly Expenditures                 | \$ 3,032.85 | \$ 8,811.47   | \$ 12,172.55  | \$ 13,786.42 | \$ 8,921.04   | \$ 12,518.03  | \$ 59,242.36   |
| Excess of Revenues over Expenditures | \$ 36.17    | \$ (6,381.06) | \$ (8,834.60) | \$ 8,067.05  | \$ (4,037.50) | \$ (9,573.95) | \$ (20,723.89) |

|                                      | January     | February      | March          | April         | May            | June           | Totals         | 2019 Budget Original | 2019 Budget Amended | % of Total Amended |
|--------------------------------------|-------------|---------------|----------------|---------------|----------------|----------------|----------------|----------------------|---------------------|--------------------|
| Revenues to Date                     | \$ 3,069.02 | \$ 5,499.43   | \$ 8,837.38    | \$ 30,690.85  | \$ 35,574.39   | \$ 38,518.47   | \$ 38,518.47   | \$ 252,615.75        | \$ 252,615.75       | 15.25%             |
| Expenditures to Date                 | \$ 3,032.85 | \$ 11,844.32  | \$ 24,016.87   | \$ 37,803.29  | \$ 46,724.33   | \$ 59,242.36   | \$ 59,242.36   | \$ 221,817.72        | \$ 221,817.72       | 26.71%             |
| Excess of Revenues over Expenditures | \$ 36.17    | \$ (6,344.89) | \$ (15,179.49) | \$ (7,112.44) | \$ (11,149.94) | \$ (20,723.89) | \$ (20,723.89) | \$ 30,798.03         | \$ 30,798.03        |                    |