



2015 Adopted Budget for Operating Revenues and Expenses

	2015 Tentative Budget	2014 Actual 1/1/14 - 9/30/14 forecasted to 12/31/14	2014 Budget	2013 Actual	2013 Budget	2012 Actual	2012 Budget
Operating Revenues							
2-402 Culinary Sales	\$752,000	\$678,040	\$670,000	\$661,328	\$653,229	\$623,074	\$622,406
2-401 Irrigation Sales	\$358,000	\$358,912	\$365,000	\$355,463	\$367,207	\$207,545	\$217,229
2-413 NSL Water Sales	\$58,000	-	-	-	-	-	-
2-404 Hook-up Fees	-	\$900	-	\$8,888	-	\$7,162	-
2-405 Fire Protection	\$1,800	\$1,800	\$1,780	\$1,809	\$1,600	\$1,787	\$1,600
2-407 Property taxes	\$86,000	\$87,000	\$83,000	\$95,922	\$83,272	\$89,599	\$94,038
2-410 Personal Property	\$8,000	\$8,000	\$8,000	\$9,677	\$8,000	\$10,003	\$8,000
2-408 Redemption's	\$3,000	\$3,000	\$3,000	\$3,153	\$3,000	\$2,992	\$3,000
2-409 Penalties, fines, other	\$200	\$200	\$200	\$174	\$200	\$166	\$200
Total Operating Revenue	\$1,267,000	\$1,137,852	\$1,130,980	\$1,136,414	\$1,116,508	\$942,327	\$946,473

Operating and Administrative Expenses

	2015 Tentative Budget	2014 Actual 1/1/14 - 9/30/14 forecasted to 12/31/14	2014 Budget	2013 Actual	2013 Budget	2012 Actual	2012 Budget
Operating and Administrative Expenses							
2-501 Water Purchase	\$149,150	\$145,316	\$145,316	\$139,239	\$139,239	\$118,498	\$118,499
2-502 Salaries and Wages	\$328,000	\$315,482	\$310,000	\$315,913	\$338,746	\$299,146	\$350,952
2-720 Employee Benefits	\$145,000	\$143,667	\$152,000	\$150,941	\$128,724	\$104,164	\$131,433
2-715 Payroll Taxes	\$25,000	\$23,972	\$26,000	\$25,409	\$28,793	\$28,330	\$28,790
2-620 General Operating	\$149,780	\$157,039	\$163,000	\$182,023	\$164,358	\$119,965	\$97,741
2-615 Power and Pumping	\$78,000	\$81,892	\$85,000	\$82,999	\$79,096	\$82,080	\$82,555
2-605 Construction Material	\$28,500	\$27,929	\$30,000	\$28,189	\$25,920	\$16,723	\$18,870
2-760 Audit	\$12,000	\$11,030	\$11,800	\$11,310	\$10,590	\$16,960	\$17,590
2-765 Insurance	\$21,000	\$20,340	\$21,140	\$19,179	\$22,000	\$20,177	\$16,881
2-625 Water Samples	\$7,000	\$7,031	\$8,713	\$13,569	\$15,749	\$6,781	\$8,000
2-710 Trustee Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
2-784 Bad Debts	\$200	\$200	\$200	\$232	\$500	\$22	\$1,000
2-725 Truck and Auto	\$8,200	\$7,981	\$8,200	\$8,430	\$8,000	\$9,735	\$7,000
2-750 Computer Expenses	\$7,200	\$6,718	\$6,960	\$5,166	\$5,000	\$7,402	\$4,200
2-745 Telephone	\$6,800	\$6,622	\$6,589	\$6,614	\$5,300	\$6,144	\$4,300
2-726 Technical Service Expense	\$1,000	-	-	-	-	-	-
2-735 Office Supplies	\$3,500	\$3,018	\$3,600	\$3,872	\$3,700	\$3,548	\$3,500
2-787 Property Maint. Expense	\$2,700	\$1,200	-	-	-	-	-
2-770 Election Expense	\$3,800	-	-	-	\$7,000	-	-
2-740 Utilities	\$2,600	\$2,596	\$2,600	\$0	\$2,834	\$1,548	\$2,834
2-755 Legal Fees	\$4,000	\$4,700	\$7,000	\$3,868	\$10,000	\$15,224	\$5,500
2-780 Engineering Fees	\$4,000	\$3,800	\$3,521	\$2,660	\$8,000	\$6,675	\$5,000
2-600 Telemetering	\$3,000	\$6,196	\$3,041	\$2,021	\$4,650	\$2,815	\$4,650
2-789 Online Bill Pay Fees	\$1,700	-	-	-	-	-	-
2-790 Miscellaneous	-	-	-	\$1,082	\$1,500	\$2,065	\$1,500
2-786 Depreciation	\$113,000	\$112,708	\$120,000	\$116,429	\$118,632	\$125,611	\$112,000
2-730 Tractor Maint. Expense	\$600	\$1,400	\$200	-	\$200	-	\$1,500
2-731 Tractor Lease Expense	\$11,500	\$11,500	-	-	-	-	-
2-782 Employee Training & Cert.	\$2,750	\$1,896	\$2,000	-	-	-	-
2-791 Food and Entertainment	\$2,600	\$2,486	\$2,600	-	-	-	-
2-795 Bank Fee Expense	\$2,820	\$2,200	-	-	-	-	-
2-793 Division of Drinking Water	-	-	\$3,500	-	-	-	-
2-794 Membership Dues	\$3,600	\$3,535	\$2,000	-	-	-	-
Total Operating and Admin. Expenses	\$1,135,000	\$1,112,719	\$1,130,980	\$1,125,144	\$1,134,531	\$999,613	\$1,030,295
Operating Gain (Loss)	\$132,000	\$25,133	\$0	\$11,270	-\$18,023	-\$57,286	-\$83,822



2015 Adopted Budget for Non-Operating Revenues

	2015 Tentative Budget	2014 Actual 1/1/14 - 9/30/14 forecasted to 12/31/14	2014 Budget	2013 Actual	2013 Budget	2012 Actual	2012 Budget
Non-Operating Revenues							
2-804 Gain on sale fixed assets	-	\$45,604	-	\$3,445	-	\$143,044	\$200,000
2-801 Interest Income	\$1,000	\$941	\$1,100	\$1,278	\$1,400	\$2,777	\$3,000
2-802 Other (Reconnect Fees)	-	\$350	\$300	\$492	-	\$2,893	-
Total Non-Operating Revenues	\$1,000	\$46,895	\$1,400	\$5,215	\$1,400	\$148,714	\$203,000
Net Gain (Loss)	\$133,000	\$72,026	\$1,400	\$16,485	-\$16,623	\$91,429	\$119,178
Plus Depreciation	\$246,000	\$184,736	\$121,400	\$132,914	\$99,806	\$217,040	\$231,178

Capital Improvements

2-173 Capital Improvements	\$206,000	\$105,966	\$107,000	\$242,005	\$230,000	\$37,982	\$137,466
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Capital Purchases

Capital Purchases	\$116,000	\$92,333	\$91,000	\$11,149	\$18,000	\$56,989	\$60,276
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Capital Outlay

Capital Improvement Projects

	Estimated Cost
Tie Weber Basin into SDWD distribution line.	\$80,000
Install new lines in 825 W between 3800 S & 3900 S.	\$118,000
Complete the 2" main loop at Atlantis Burger.	\$8,000
Total	\$206,000

Rate Increase Break-down

Minimum increased to \$39 bi-monthly	
New overage block structure:	
14,001-24,000 gallons	2.15 (same)
24,001-34,000 gallons	\$2.40
34,001-44,000 gallons	\$2.75
44,001-54,000 gallons	\$3.05
54,001-infinity gallons	\$3.40

Capital Purchases

	Estimated Cost
Purchase metal road plates, snap cutter, locator.	\$9,000
Purchase Caselle software for Backflow Program.	\$5,500
Install new doors at office and pump houses.	\$3,000
Purchase new Bobtail dump truck.	\$80,000
Purchase computer & software for mapping.	\$5,500
Begin retrofitting 3A for shop.	\$13,000
Total	\$116,000