



2017 Operating Budget

DECEMBER 8, 2016 WORKSHOP

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	Surplus / Deficit	2016 Difference	2017 Budget	Difference
BASE RATE	1,302,773	1,318,918	1,320,000	987,573	75%	1,316,763	-3,237	100%	1,335,000	101.1%
METERED WATER SALES	243,321	289,495	298,500	232,248	78%	317,000	18,500	106%	364,000	121.9%
NEW ACCOUNT FEES	5,427	7,000	7,500	5,947	79%	7,929	429	106%	8,000	107%
DELINQUENT/LOCK OFF FEES	34,389	51,013	50,000	35,178	70%	46,904	-3,096	94%	45,000	90%
TOTAL OPERATIONAL REVENUE	1,585,910	1,666,427	1,676,000	1,260,946	75%	1,681,261	5,261	100%	1,752,000	105%
BANK INTEREST	4,150	8,889	6,000	7,412	124%	9,883	3,883	165%	7,000	117%
CONNECTION FEES	28,997	26,700	25,000	28,450	114%	37,933	12,933	152%	30,000	120%
SURFSIDE MANAGEMENT CONTRACT	60,000	60,000	65,400	49,050	75%	65,400	0	100%	65,400	100%
SURFSIDE REIMBURSABLES	2,278	1,921	2,200	1,176	53%	1,568	-632	71%	1,500	68%
CUSTOMER SERVICE CHARGES	4,975	9,750	7,500	5,161	69%	6,882	-618	92%	7,000	93%
TOTAL NONOPERATIONAL REVENUE	100,399	107,260	106,100	91,250	86%	121,667	15,567	115%	110,900	105%
SURPLUS INCOME	5,399	9,720	4,500	2,336	52%	3,114	-1,386	69%	4,500	100%
GOOD NEIGHBOR REVENUE	972	930	950	747	79%	996	46	105%	950	100%
TOTAL MISCELLANEOUS REVENUE	6,371	10,649	5,450	3,083	57%	4,111	-1,339	75%	5,450	100%
TOTAL REVENUE	1,692,681	1,784,336	1,787,550	1,355,279	76%	1,807,038	19,488	101%	1,868,350	105%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
FIELD EXPENSE										
REGULAR WAGES	139,532	177,704	200,000	147,232	74%	196,310	-3,690	98%	205,000	103%
OVERTIME WAGES	23,642	33,124	19,000	30,755	162%	41,006	22,006	216%	40,000	211%
TAXES AND BENEFITS	49,999	64,698	78,000	63,342	81%	84,457	6,457	108%	85,000	109%
SUB-TOTAL FIELD PAYROLL	213,173	275,526	297,000	241,329	81%	321,773	24,773	108%	330,000	111%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
COMMON EXPENSE										
VEHICLE EXPENSES	18,775	21,969	21,500	18,284	85%	24,378	2,878	113%	20,000	93%
CELLULAR PHONES EXPENSE	3,400	5,422	5,800	4,327	75%	5,769	-31	99%	5,800	100%
ELECTRICITY	31,957	27,911	32,000	24,194	76%	32,258	258	101%	32,000	100%
EQUIPMENT RENTAL EXPENSE	840	885	1,000	1,535	153%	2,047	1,047	205%	1,000	100%
EQUIPMENT/TOOLS EXPENSE	5,113	12,706	12,000	9,922	83%	13,230	1,230	110%	12,000	100%
SAFETY EQUIPMENT/PPE EXPENSE	5,113	1,512	2,500	2,502	100%	3,336	836	133%	2,500	100%
PARTS AND SUPPLIES EXPENSE	10,326	16,167	15,000	28,999	193%	38,665	23,665	258%	20,000	133%
OTHER COMMON EXPENSE	2,024	2,902	3,000	2,560	85%	3,413	413	114%	3,000	100%
SUB-TOTAL COMMON EXPENSE	77,548	89,474	92,800	92,322	99%	123,096	30,296	133%	96,300	104%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
DISTRIBUTION EXPENSE										
METER/SERVICE MAINTENANCE EXPENSE	2,875	0	500	101	20%	135	-365	27%	3,000	600%
DISTRIBUTION LINES MAINTENANCE EXPENSE	13,909	5,202	3,000	3,777	126%	5,036	2,036	168%	5,000	167%
CONTRACTOR LABOR EXPENSE	0	0	500	3,781	756%	5,041	4,541	1008%	1,000	200%
OTHER DISTRIBUTION EXPENSE	0	0	500	0	0%	0	-500	0%	0	0%
SUB-TOTAL DISTRIBUTION EXPENSE	16,784	5,202	4,500	7,659	170%	10,212	5,712	227%	9,000	200%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
PRODUCTION EXPENSE										
TREATMENT MAINTENANCE / REPAIR EXPENSE	0	1,859	2,500	268	11%	357	-2,143	14%	1,500	60%
PRODUCTION MAINTENANCE / REPAIR EXPENSE	5,666	23,464	15,000	5,737	38%	7,649	-7,351	51%	10,000	67%
TREATMENT PARTS / SUPPLIES EXPENSE	2,500	8,758	6,000	2,407	40%	3,209	-2,791	53%	6,000	100%
WATER TESTING EXPENSE	7,441	8,069	8,000	4,407	55%	5,876	-2,124	73%	8,000	100%
PRODUCTION PARTS / SUPPLIES EXPENSE	0	274	500	24	5%	32	-468	6%	500	100%
GENERATOR MAINTENANCE EXPENSE									6,000	
OTHER TREATMENT/ PRODUCTION EXPENSE	4,597	0	500	0	0%	0	-500	0%	500	100%
SUB-TOTAL PRODUCTION EXPENSE	20,204	42,424	32,500	12,843	40%	17,124	-15,376	53%	32,500	100%
TOTAL OPERATIONAL EXPENSE	327,709	412,626	426,800	354,153	83%	472,204	45,404	111%	467,800	110%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
ADMINISTRATION PAYROLL EXPENSE										
OFFICE / MANAGEMENT WAGES EXPENSE	149,527	153,131	159,000	118,658	75%	158,210	-790	100%	195,000	123%
SURFSIDE MANAGEMENT EXPENSE	24,000	24,000	26,160	19,620	75%	26,160	0	100%	26,100	100%
EMPLOYMENT TAXES AND BENEFITS	32,726	36,600	39,000	32,957	85%	43,942	4,942	113%	55,000	141%
SUB-TOTAL SALARIES	206,253	213,731	224,160	171,234	76%	228,313	4,153	102%	276,100	123%

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OFFICE EXPENSE										
OFFICE SUPPLIES	7,551	4,427	25,000	28,469	114%	32,000	7,000	128%	9,000	36%
COMPUTER EXPENSE	9,943	2,726	2,000	5,213	261%	6,200	4,200	310%	10,000	500%
TECHNICAL SERVICES	1,727	0	1,000	0	0%	0	-1,000	0%	0	0%
BILLING EXPENSE	26,979	28,062	28,000	27,000	96%	32,000	4,000	114%	24,000	86%
OFFICE TELEPHONES EXPENSE	7,300	8,003	7,200	6,132	85%	8,177	977	114%	3,200	44%
INTERNET EXPENSE	0	0	0	0	0%	0	0	0%	3,200	0%
PR / CROSS CONNECTION EXPENSE	1,359	2,238	1,500	2,195	146%	2,927	1,427	195%	5,000	333%
OFFICE RENT EXPENSE	15,600	15,600	2,600	5,200	200%	5,200	2,600	200%	0	0%
OFFICE MACHINE RENTAL	4,647	5,666	6,000	4,702	78%	6,269	269	104%	6,000	100%
ELECTRICITY - OFFICE	1,721	1,814	250	1,095	438%	1,095	845	438%	0	0%
SECURITY MONITORING	0	0	0	221	0%	295	295	0%	500	0%
OTHER OFFICE	1,984	1,938	5,000	2,764	55%	3,685	-1,315	74%	3,000	60%
SUB-TOTAL OFFICE EXPENSES	78,811	70,475	78,550	82,992	106%	110,656	32,106	141%	63,900	81%

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PROFESSIONAL EXPENSE										
ENGINEERING/GIS/SURVEYING SERVICES	0	15,000	10,000	0	0%	0	-10,000	0%	10,000	100%
LEGAL SERVICES	8,873	8,017	10,000	9,423	94%	12,564	2,564	126%	10,000	100%
ACCOUNTING SERVICES	425	915	1,200	134	11%	178	-1,022	15%	1,000	83%
OTHER PROFESSIONAL SERVICES	1,526	2,086	1,800	3,015	168%	4,020	2,220	223%	4,500	250%
SUB-TOTAL PROFESSIONAL EXPENSE	10,824	26,017	23,000	12,572	55%	16,763	-6,237	73%	25,500	111%

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OTHER EXPENSE										
DUES AND SUBSCRIPTION	3,509	4,927	4,000	977	24%	1,303	-2,697	33%	5,000	125%
COMMISSIONER ED.& TRAVEL	0	1,554	3,200	594	19%	792	-2,408	25%	1,500	47%
EMPLOYEE ED.& TRAVEL	6,470	7,852	10,000	6,783	68%	9,044	-956	90%	10,000	100%
LIABILITY INSURANCE	32,375	30,971	34,000	31,207	92%	31,207	-2,793	92%	34,000	100%
TAXES, FEES, & PERMIT	95,002	113,932	110,000	76,536	70%	102,049	-7,951	93%	115,000	105%
OTHER EXPENSES	0	17	500	0	0%	0	-500	0%	500	100%
COMMISSIONER COMPENSATION	8,778	8,094	8,200	5,358	65%	7,144	-1,056	87%	8,500	104%
GOOD NEIGHBOR	978	930	950	736	78%	982	32	103%	950	100%
SUB-TOTAL OTHER EXPENSE	147,112	168,278	170,850	122,192	72%	162,922	-7,928	95%	175,450	103%
TOTAL ADMINISTRATIVE	443,000	478,501	496,560	388,990	78%	518,653	22,093	104%	540,950	109%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	O / U Budget	2016 Difference	2017 Budget	Difference
PWTF LOAN #117 EXPENSE	55,789	55,285	55,000	55,263	100%	55,263	(263)	100%	55,500	101%
PWTF LOAN #129 EXPENSE	55,789	55,285	55,000	55,263	100%	55,263	(263)	100%	55,500	101%
WATER REVENUE BOND EXPENSE	271,060	275,190	272,565	62,033	23%	272,565	-	100%	275,000	101%
BIAS SOFTWARE EXPENSE	4,742	4,532	5,361	4,746	89%	4,746	615	89%	5,400	101%
DWSRF LOAN DM12-952-121 EXPENSE	0	0	0	0	0%	0	-		85,000	0%
DWSRF LOAN DM12-952-129 EXPENSE	0	0	0	0	0%	0	-		118,000	0%
TOTAL DEBT SERVICE	387,381	390,292	387,926	177,305	46%	387,838	89	100%	594,400	153%

Description	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	0 / U Budget	2016 Difference	2017 Budget	Difference
BIRCH PLACE BOOSTER STATION	0	4,017	250,000	7,978	3%	9,800	(240,200)	4%	320,000	128%
DISTRIBUTION SAMPLE STATIONS	0	0	9,000	8,643	96%	8,643	(357)	96%	0	0%
SERVICE TRUCKS (2)	0	0	70,000	77,577	111%	77,577	7,577	111%	0	0%
DUMP TRUCK & MINI EXCAVATOR	0	0	80,000	82,857	104%	82,857	2,857	104%	0	0%
SWF EASEMENT	755									
LAND IMPROVEMENTS	5,006									
227TH WATER MAIN EXTENSION	28,449									
GIS MAPPING PROJECT	15,000									
Z STREET WATER MAIN EXTENSION	48,941									
245TH WATER MAIN LOOP PROJECT	3,234	88,476								
AMR METER REPLACEMENT PROJECT	128,287	457,392								
WATER SYSTEM PLAN UPDATE	59,538	10,202								
RATE STUDY	20,413	7,898								
DWSRF TREE REMOVAL PROJECT		3,777								
NWF WELL #2 DECOMMISSIONING PROJECT		8,513								
227TH VAVLE INSTALLATION PROJECT		11,152								
UNBUDGETED BOARD APPROVED CAPITAL IMPROVEMENTS	2014 Actual	2015 Actual	2016 Budget	2016 thru September	% of Budget	2016 Projected	0 / U Budget	2016 Difference	2017 Budget	Difference
SOUTH WELLFIELD IMPROVEMENTS		30,586	0	12,754	0%	15,000	15,000		25,000	0%
WATER RESERVOIR IMPROVEMENTS		0	0	15,162	0%	15,162	15,162		0	0%
METER READING EQUIPMENT		0	0	12,357	0%	15,000	15,000		0	0%
CLAY VALVE IMPROVEMENTS		0	0	5,914	0%	5,914	5,914		0	0%
NWF ARSENIC REMOVAL IMPROVEMENTS		0	0	1,013	0%	1,013	1,013		0	0%
NWF IMPROVEMENTS		0	0	12,333	0%	15,000	15,000		0	0%
DWSRF PROJECT ADDITIONS		0	0	4,663	0%	25,000	25,000		45,000	0%
NWF FENCE INSTALLATION		0	0	0	0%	48,000	48,000		0	0%
EMOND EASEMENT ROAD IMPROVEMENTS		0	0	0	0%	25,000	25,000		0	0%
TOTAL CAPITAL IMPROVEMENTS	309,623	622,013	409,000	241,250	59%	343,966	(65,034)	84%	390,000	95%
TOTAL RESERVE CONTRIBUTION	224,968	(119,095)	67,264	193,581	288%	84,378	17,114	125%	(144,800)	-215%
TOTAL REVENUE	1,692,681	1,784,336	1,787,550	1,355,279	76%	1,807,038	22,702	101%	1,848,350	103%
TOTAL EXPENSE	1,692,680	1,784,337	1,787,550	1,355,279	76%	1,807,039	19,488	101%	1,848,350	103%