

Cucharas Sanitation and Water District
Preliminary Budget
for year ending December 31, 2019

| | 2017 Actual | | | | 2018 Projected | | | | 2019 Proposed | | | |
|-------------------------------------|-----------------|----------------|----------------|-----------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|-----------------------|
| | Government Fund | Water Fund | Sewer Fund | 2017 Actual - Summary | Gov't Fund | Water Fund | Sewer Fund | 2018 Projected - | Gov't Fund | Water Fund | Sewer Fund | 2019 Proposed Summary |
| Beginning Fund Balances | | | | - | | | | - | 57,143 | 308,114 | 1,163,288 | 1,528,545 |
| Operating Income | | | | | | | | | | | | |
| Residential water | | 377,209 | 287,171 | 664,380 | | 372,680 | 287,320 | 660,000 | | 344,652 | | 344,652 |
| Residential sewer | | | | | | | | | | | 261,864 | 261,864 |
| Commercial charges | | | | | | | | | | 22,500 | 17,500 | 40,000 |
| Pond Delivery Charge | | 6,535 | | 6,535 | | 6,500 | | 6,500 | | 6,500 | | 6,500 |
| Inspection Fees | | 50 | 100 | 150 | | 100 | 100 | 200 | | 100 | 100 | 200 |
| Customer Late Fees | | 905 | 900 | 1,805 | | 1,733 | 1,733 | 3,466 | | 1,735 | 1,735 | 3,470 |
| Interest Earned | | 739 | 436 | 1,175 | | 1,405 | 1,246 | 2,651 | | 1,050 | 1,050 | 2,100 |
| Property Taxes - District Mill Levy | 103,335 | | | 103,335 | 92,163 | | | 92,163 | 92,094 | | | 92,094 |
| Property Taxes - Debt Service | 202 | | | 202 | 2,546 | | | 2,546 | 200 | | | 200 |
| Specific Ownership Taxes | 11,719 | | | 11,719 | 11,050 | | | 11,050 | 10,800 | | | 10,800 |
| County Treasurer Interest | 575 | | | 575 | 322 | | | 322 | 420 | | | 420 |
| License Fees | | 225 | | 225 | 225 | | | 225 | 300 | | | 300 |
| Pond Augmentation Admin Fees | | 2,040 | | 2,040 | | 1,800 | | 1,800 | | 2,040 | | 2,040 |
| Misc Operating Income | 7,326 | 122 | 238 | 7,686 | 13,500 | 100 | 250 | 13,850 | 4,500 | 100 | 250 | 4,850 |
| Total Operating Income | 123,157 | 387,825 | 288,845 | 799,827 | 119,806 | 384,318 | 290,649 | 794,773 | 108,314 | 378,677 | 282,499 | 769,490 |
| Operating Expenses | | | | | | | | | | | | |
| Directors' Fees | 4,875 | | | 4,875 | 6,000 | | | 6,000 | 7,500 | | | 7,500 |
| Salaries & Hourly Payroll | 73,770 | 73,770 | 73,770 | 221,310 | 74,000 | 74,000 | 74,000 | 222,000 | 66,425 | 66,425 | 66,425 | 199,276 |
| Payroll Taxes | 11,172 | 1,084 | 1,084 | 13,340 | 1,200 | 1,200 | 1,200 | 3,600 | 1,200 | 1,200 | 1,200 | 3,600 |
| Temporary Labor | | | | | | | | | | 6,000 | 2,000 | 8,000 |
| Employee Retirement | (17,462) | 9,969 | 9,969 | 2,476 | 10,175 | 10,175 | 10,175 | 30,525 | 9,183 | 9,183 | 9,183 | 27,550 |
| Employee Insurance | 18,963 | 16,831 | 16,831 | 52,625 | 13,700 | 13,700 | 13,700 | 41,100 | 12,552 | 12,552 | 12,552 | 37,657 |
| Workman's Comp Ins | 1,568 | 1,568 | 1,568 | 4,704 | 1,650 | 1,650 | 1,650 | 4,950 | 1,735 | 1,735 | 1,735 | 5,205 |
| Analytical Services | | 8,129 | 6,199 | 14,328 | | 7,755 | 5,300 | 13,055 | | 9,096 | 5,404 | 14,500 |
| Audit Expense | 5,975 | | | 5,975 | 6,500 | | | 6,500 | 6,250 | | | 6,250 |
| DWRF Principal Payment (PH) | | 12,301 | | 12,301 | | 13,722 | | 13,722 | | 13,723 | | 13,723 |
| WPCRF Principal Payments (PH) | | | 35,119 | 35,119 | | | 39,178 | 39,178 | | | 40,661 | 40,661 |
| DWRF Principal (CWTP) | | 3,688 | | 3,688 | | 3,920 | | 3,920 | | 3,991 | | 3,991 |
| Chemicals | | 4,494 | 7,391 | 11,885 | | 13,000 | 3,000 | 16,000 | | 13,000 | 3,000 | 16,000 |
| County Treasurer's Fees | 3,133 | | | 3,133 | 3,300 | | | 3,300 | 3,300 | | | 3,300 |
| Dues & Subscriptions | 902 | 1,102 | 227 | 2,231 | 850 | 625 | | 1,475 | 1,700 | 700 | | 2,400 |
| Election Expense | | | | - | 8,000 | | | 8,000 | 240 | | | 240 |
| Insurance Expense P&L | 4,734 | 4,459 | 4,459 | 13,652 | 5,000 | 4,500 | 4,500 | 14,000 | 5,000 | 4,500 | 4,500 | 14,000 |

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|---|-----------------|-----------------|----------------|-----------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|------------------|-----------------------|
| | Government Fund | Water Fund | Sewer Fund | 2017 Actual - Summary | Gov't Fund | Water Fund | Sewer Fund | 2018 Projected - | Gov't Fund | Water Fund | Sewer Fund | 2019 Proposed Summary |
| Interest Expense - DWRF (PH) | | 6,045 | | 6,045 | | 5,627 | | 5,627 | | 5,107 | | 5,107 |
| Interest Expense - WPCRF (PH) | | | | 17,258 | | | | 16,065 | | | | 14,582 |
| Interest Expense - DWRF (CWTP) | | 1,451 | | 1,451 | | 1,387 | | 1,387 | | 1,308 | | 1,308 |
| Legal Expense | 16,417 | 38,544 | | 54,961 | 15,000 | 32,000 | 3,000 | 50,000 | 15,000 | 30,000 | 2,500 | 47,500 |
| Miscellaneous Exp | 1,280 | 4,388 | 537 | 6,205 | 1,000 | 5,000 | 1,000 | 7,000 | 1,200 | 5,000 | 1,000 | 7,200 |
| Office Expense | 1,559 | 1,781 | 1,449 | 4,789 | 700 | 6,350 | 3,500 | 10,550 | 1,000 | 2,000 | 1,500 | 4,500 |
| Permits & Fees | | 384 | 2,457 | 2,841 | | 1,100 | 3,500 | 4,600 | 2,000 | | | 2,000 |
| Professional Services | 3,086 | 17,620 | 12,621 | 33,327 | 2,500 | 20,000 | 15,500 | 38,000 | 2,000 | 16,000 | 4,500 | 22,500 |
| Repairs & Maintenance | 2,046 | 12,137 | 18,708 | 32,891 | 2,000 | 30,000 | 10,000 | 42,000 | 2,000 | 20,000 | 8,000 | 30,000 |
| Supplies | 2,173 | 6,594 | 6,859 | 15,626 | 1,750 | 3,000 | 3,700 | 8,450 | | 9,600 | 6,400 | 16,000 |
| Telephone | 3,438 | 1,566 | 1,568 | 6,572 | 3,100 | 2,000 | 2,300 | 7,400 | 4,650 | 1,500 | 1,500 | 7,650 |
| Travel & Training | 1,720 | 2,067 | 2,550 | 6,337 | 3,000 | 2,000 | 2,000 | 7,000 | 2,000 | 2,000 | 2,000 | 6,000 |
| Electric | 3,535 | 18,429 | 27,850 | 49,814 | 4,000 | 24,000 | 27,000 | 55,000 | 3,000 | 23,000 | 26,000 | 52,000 |
| Propane | | 7,485 | 3,515 | 11,000 | | 10,150 | 6,900 | 17,050 | | 9,500 | 5,500 | 15,000 |
| Trash | 360 | 360 | 360 | 1,080 | 360 | 360 | 360 | 1,080 | 400 | 400 | 400 | 1,200 |
| Vehicle Expense | 3,180 | 332 | 167 | 3,679 | | 3,000 | 3,000 | 6,000 | 6,000 | | | 6,000 |
| Total Operating Expense | 146,424 | 256,578 | 252,516 | 655,518 | 163,785 | 290,221 | 250,528 | 704,534 | 154,336 | 267,521 | 220,543 | 642,400 |
| Net Operating Income(Loss) | (23,267) | 131,247 | 36,329 | 144,309 | (43,979) | 94,097 | 40,121 | 90,239 | (46,022) | 111,156 | 61,956 | 127,090 |
| Capital Income | | | | | | | | | | | | |
| Tap Fees | | 7,500 | 7,500 | 15,000 | | 15,000 | 15,000 | 30,000 | | 7,500 | 7,500 | 15,000 |
| Interest on Capital Funds | | 2,805 | 2,928 | 5,733 | | 1,750 | 2,500 | 4,250 | 3,150 | 15,750 | 12,600 | 31,500 |
| Energy & Mineral Impact Assist Grant | | | | | | | | | | 187,500 | | 187,500 |
| Drinking Water Revolving Fund Loan (Forgiven) | | | | | | | | | | 50,000 | | 50,000 |
| Drinking Water Revolving Fund Loan | | | | | | | | | | 1,400,000 | | 1,400,000 |
| Total Capital Income | - | 10,305 | 10,428 | 20,733 | - | 16,750 | 17,500 | 34,250 | 3,150 | 1,660,750 | 20,100 | 1,684,000 |
| Capital Expenditures | 15,505 | 65,212 | 14,858 | 95,575 | 31,000 | 347,000 | 36,000 | 414,000 | - | 1,772,767 | 34,560 | 1,807,327 |
| Total Capital Expense | 15,505 | 65,212 | 14,858 | 95,575 | 31,000 | 347,000 | 36,000 | 414,000 | - | 1,772,767 | 34,560 | 1,807,327 |
| Net Capital Income(Loss) | (15,505) | (54,907) | (4,430) | (74,842) | (31,000) | (330,250) | (18,500) | (379,750) | 3,150 | (112,017) | (14,460) | (123,327) |
| Net Total Income over Expenses | (38,772) | 76,340 | 31,899 | 69,467 | (74,979) | (236,153) | 21,621 | (289,511) | (42,872) | (861) | 47,496 | 3,764 |
| Ending Fund Balances | (38,772) | 76,340 | 31,899 | 69,467 | (74,979) | (236,153) | 21,621 | (289,511) | 14,271 | 307,253 | 1,210,784 | 1,532,309 |