

Cucharas Sanitation and Water District
Adopted Budget
for the Year Ending December 31, 2018

	2016 Actual			2017 Projected				2018 Adopted				
	Government Fund	Water Fund	Sewer Fund	2016 Actual - Summary	Government Fund	Water Fund	Sewer Fund	2017 Projected - Summary	Government Fund	Water Fund	Sewer Fund	2018 Proposed - Summary
Beginning Fund Balances	\$173,082	\$286,704	\$1,104,940	\$1,564,726	\$162,572	\$364,900	\$1,091,020	\$1,618,492	\$128,813	\$483,247	\$1,113,118	\$1,725,178
Operating Income												
Service Fees		371,951	285,615	657,566		381,680	293,270	674,950		372,680	287,320	660,000
Pond Delivery Charge		6,480		6,480		6,445		6,445		6,500		6,500
Inspection Fees		50	100	150		50	100	150		100	100	200
Customer Late Fees		835	840	1,675		1,733	1,733	3,466		1,733	1,733	3,466
Interest Earned		1,433	1,235	2,669	0	1,405	1,246	2,651	0	1,405	1,246	2,651
Property Taxes - District Mill Levy	103,396			103,396	104,850			104,850	92,163			92,163
Property Taxes - Debt Service	18			18	0			0	0			0
Specific Ownership Taxes	11,159			11,159	11,050			11,050	11,050			11,050
County Treasurer Interest	322			322	300			300	322			322
License Fees	225			225	225			225	225			225
Pond Augmentation Admin Fees		5,980		5,980		5,980		5,980		1,800		1,800
Misc Operating Income	5,005	13,472		18,478	5,006	13,472	250	18,728	3,500	100	250	3,850
Loan Recoveries		41,455		41,455		41,455		41,455				0
Total Operating Income	\$120,126	\$400,201	\$287,791	\$849,573	\$121,431	\$452,220	\$296,599	\$870,250	\$107,260	\$384,318	\$290,649	\$782,227
Operating Expenses												
Directors' Fees	4,875			4,875	4,875			4,875	6,000			6,000
Salaries & Hourly Payroll	69,868	69,868	69,868	209,603	70,000	70,000	70,000	210,000	74,000	74,000	74,000	222,000
Payroll Taxes	3,075	1,011	1,011	5,098	2,922	2,922	2,922	8,767	1,200	1,200	1,200	3,600
Employee Retirement	9,706	9,707	9,706	29,119	10,226	10,226	10,226	30,679	10,175	10,175	10,175	30,525
Employee Insurance	16,511	16,511	16,511	49,532	16,700	16,700	16,700	50,100	13,700	13,700	13,700	41,100
Workman's Comp Ins	1,330	1,330	1,330	3,989	1,430	1,430	1,430	4,290	1,650	1,650	1,650	4,950
Analytical Services		5,281	8,771	14,052		5,311	8,940	14,251		7,755	5,300	13,055
Audit Expense	5,850			5,850	5,850			5,850	6,145			6,145
Bad Debt Expense		30,259	30,260	60,519								
DWRF Principal Payment (PH)		12,740		12,740		12,740		12,740		13,722		13,722
WPCRF Principal Payments (PH)			36,373	36,373			36,373	36,373			39,200	39,200
DWRF Principi (CWTP)		3,760		3,760		3,760		3,760		3,920		3,920
Chemicals		11,058	3,090	14,148		15,290	3,721	19,011		13,000	3,000	16,000
County Treasurer's Fees	3,124			3,124	3,140			3,140	3,300			3,300
Dues & Subscriptions	673	590		1,263	725	590		1,315	850	625		1,475
Election Expense	236			236	237			237	8,000			8,000
Insurance Expense P&L	4,950	4,532	4,532	14,014	5,000	4,700	4,700	14,400	5,000	4,500	4,500	14,000
Interest Expense - DWRF (PH)		6,530		6,530		6,530		6,530		6,530		6,530
Interest Expense - WPCRF (PH)			18,643	18,643			18,644	18,644			17,494	17,494
Interest Expense - DWRF (CWT)		1,527		1,527		1,528		1,528		1,464		1,464
Legal Expense	3,371	25,518	1,176	30,065	3,910	30,848	2,543	37,300	7,000	20,000	3,000	30,000
Miscellaneous Exp	508	6,986	1,987	9,481	4,250	5,300	300	9,850	1,000	5,000	1,000	7,000
Office Expense	455	2,038	1,726	4,219	680	2,250	1,950	4,880	700	6,350	3,500	10,550
Permits & Fees		746	2,480	3,226		1,030	3,425	4,455	0	1,100	3,500	4,600
Professional Services - Eng & ORC	1,184	14,096	8,911	24,191	4,184	23,015	10,912	38,111	2,500	20,000	15,500	38,000
Repairs & Maintenance	2,316	20,686	6,988	29,990	2,840	27,210	6,950	37,000	2,000	30,000	10,000	42,000
Supplies	1,760	2,375	3,077	7,212	1,685	2,860	3,585	8,130	1,750	3,000	3,700	8,450
Telephone	2,963	1,733	1,078	5,775	2,950	1,715	1,070	5,735	3,100	2,000	2,300	7,400
Travel & Training	1,422	312	278	2,012	1,550	400	200	2,150	3,000	2,000	2,000	7,000
Electric	3,486	23,468	29,477	56,431	3,625	25,160	29,660	58,445	4,000	24,000	27,000	55,000
Propane		7,850	5,121	12,971		7,950	5,150	13,100		10,150	6,900	17,050
Trash	360	360	360	1,080	360	360	360	1,080	360	360	360	1,080
Vehicle Expense		2,994	2,868	5,862		3,500	3,250	6,750		3,000	3,000	6,000

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Trasfer to Water Capital Const. Reserve		32,282		32,282		32,282		32,282				
Transfer to Emergency Reserves	4,800			4,800	4,800			4,800	5,000			5,000
Total Operating Expense	\$142,823	\$316,148	\$265,621	\$724,591	\$151,940	\$315,607	\$243,011	\$710,558	\$160,430	\$279,201	\$251,979	\$691,610
Net Operating Income/Loss	(\$22,697)	\$84,054	\$22,170	\$124,981	(\$30,509)	\$136,613	\$53,588	\$159,692	(\$53,170)	\$105,117	\$38,670	\$90,617
Capital Income												
Tap Fees		7,500	15,000	22,500		7,500	15,000	22,500		15,000	15,000	30,000
Interest on Capital Funds		1,935	2,296	4,232		1,002	2,410	3,412		1,750	2,500	4,250
Misc Capital Revenues	8,736			8,736					12,500	50,000	30,000	92,500
Transfer from Op/Water Captl Reserves		32,282		32,282		32,282		32,282				
Total Capital Income	\$8,736	\$41,717	\$17,296	\$67,750		\$40,784	\$17,410	\$58,194	\$12,500	\$66,750	\$47,500	\$126,750
Capital Expenditures	1,349	47,576	53,385	102,310	8,050	59,050	48,900	116,000	\$31,000	\$347,000	\$36,000	\$414,000
Total Capital Expense	\$1,349	\$47,576	\$53,385	\$102,310	\$8,050	\$59,050	\$48,900	\$116,000	\$31,000	\$347,000	\$36,000	\$414,000
Net Capital Income/Expense	\$7,387	(\$5,858)	(\$36,089)	(\$34,561)	(\$8,050)	(\$18,266)	(\$31,490)	(\$57,806)	(\$18,500)	(\$280,250)	\$11,500	(\$287,250)
Net Total Income over Expenses	(\$15,310)	\$78,195	(\$13,920)	\$90,421	(\$38,559)	\$118,347	\$22,098	\$101,886	(\$71,670)	(\$175,133)	\$50,170	(\$196,633)
Ending Fund Balances	\$162,572	\$364,900	\$1,091,020	\$1,659,947	\$128,813	\$483,247	\$1,113,118	\$1,725,178	\$57,143	\$308,114	\$1,163,288	\$1,533,544