

Item 5D

2016 GENERAL FUND HISTORY & BUDGET PROPOSAL

Water/Roads/Services

2010 2011 2012 2013 2014 2015 2015 2016

to 9/1/15

100

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	EXTRAPOLATED	PROPOSED
Income								
Dues	411,413	341,819	522,680	542,007	465,395	409,512	614,265	?
Non-Due Income								
Extra Mailing Fees	80	40						
Interest Income	1,312	921	1,188	0				
NFHA dues	13,230	13,405	13,405	13,405	15,320	15,320	15,320	\$ 15,320
water sales	10,465		385	2,510				
Strawberry Fire Dept.			4,000	4,000	4,000	4,000		\$ 4,000
Lot #99 Rent [Bosque]				1,800	1,800	1,246	1,869	\$ 1,800
School Rd Rent [Barclay]				1,800	1,800	1,246	1,869	\$ 1,800
Other income				7,096	16,663	100	150	
Penalties [late fees]	9,488	2,911	5,021	3,046	3,770	4,129.75	6,194	
Transfer Fees		140	140	210	105	70	105	
Total Income	445,988	359,236	546,818	575,875	508,853	435,624	653,403	
							0	
Operational Expense							0	
Appraisal (2nd Appraisal \$50,000 in 2009-\$10,000 in 2012)			10,000		0	0	0	\$ -
Employee Education Costs	4,214	582	195	0	1,150	1,389	2,083	\$ 2,000
Employee Housing (Lot #99-Bosque)		1,424	3,555	877	2,220	731	1,096	\$ 1,800
Employee Housing (School Road-Barclay)							0	\$ 1,800
Employee wages	153,060	157,953	147,160	127,745	132,550	91,029	136,537	\$ 125,000
Employee health insurance	52,919	51,726	49,617	54,751	37,175	26,576	39,862	\$ 36,000
Employee Retirement	36,283	40,614	36,913	41,029	33,815	20,311	30,465	\$ 33,000
Employee workers comp	10,846	11,215	11,140	10,703	5,956	4,202	6,303	\$ 6,000
Employee payroll taxes	12,475	14,409	13,236	11,578	11,584	7,853	11,780	\$ 12,000
Fire department expense	11,109	7,000	6,797	8,599	8,226	3,245	4,868	\$ 8,000
Strawberry Fire Dept. Wages			711	510	-	-	-	\$ 1,000
Equipment repairs & maintenance	8,649	4,773	6,743	6,018	6,226	3,531	5,297	\$ 6,000
Fuel and oil	11,857	11,014	13,321	4,220	13,599	5,233	7,849	\$ 6,000
General maintenance	1,264	341	512	754	382	825	1,237	\$ 1,000
General Manager expense	190			0	59		0	\$ 250
Miscellaneous	146	860		228	742		0	\$ 500
NFHA dues paid out [in & out]	13,405	13,405	13,405	13,405	15,280		0	\$ 15,320
NFHA Meeting Expense					296	500	750	\$ 500

Office expense		332			221		0	\$ 200
Outside services	5,384				4,000		0	\$ 500
President's expense							0	\$ -
Roads maintenance expense	25,472	18,739	6,032	0			0	\$ 2,500
Small tools [2015-GENERATOR]	213	921			146	2,588	3,881	\$ 2,500
Taxes and licenses	876	602	687	260	881	561	841	\$ 1,000
Truck Op Repairs & Maintenance				136	619		0	\$ 1,000
Use Permit						41,313	61,967	\$ 6,200
Utilities	15,784	17,298	16,995	15,133	16,189	8,508	12,762	\$ 14,000
Water Regulation Fees	2,502	2,792	2,674	2,816	2,304	344	516	\$ 2,500
Water treatment supplies	41,450	18,301	43,275	31,480	28,230	22,321	33,480	\$ 30,000
Total Operational Expense	408,098	374,300	382,967	330,243	321,849	241,060	361,572	\$ 316,570

ADMIN FUND allocation

Total Costs								
Capital Projects								
Tank Painting						0		3,600
Divers		730				0		0
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				-	-	-	12375	0
Total Capital Costs	0	730	0	0	0	0	12375	3,600
Total Budget Expense	408,098	375,030	382,967	330,243	321,849	241,060	373,947	320,170
Loan Contingency Allowance [15% minimum]								
Total Allowed Expense	408,098	375,030	382,967	330,243				

[w/o ADMIN]

**2016 SEWER FUND HISTORY
& BUDGET PROPOSAL**

2010 2011 2012 2013 2014 2015 2015 2016
to 9/1/15

ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	EXTRAPOLATED	PROPOSED
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Income

Sewer fees	585,939	516,165	481,820	510,248	569,876	473,107	?	
Employee Housing Rent (Firehouse-Webber)				1,800	1,800	1,246	1,800	
Employee Housing Rent (Cold Springs-Guiffra)				415	69	762	1,800	
Penalties	176	330	31	245				
Interest Income	1,312	740	934	-				
Other income		16,000			8,000			
\$3,000 retainer-Trujillo 2010						3,000		
Total Income	587,427	533,234	482,784	512,708	579,745	478,115		

Expense

Operations

Annual Audit		6,895	6,750	6,750	6,500		6,500	\$ 6,500
Legal and Accounting	3,000	310	0	0			-	
Employee Educational Costs	4,243	280	412	230	212	243	364	\$ 500
Employee Housing (Firehouse-Webber)[new stove	-			2,632	8,153		-	
Employee Housing (Cold Springs-Bandley)		2,680	2,725	-		10,252	15,377	\$ 1,200
Employees wages	145,751	143,501	146,678	174,927	143,752	99,013	148,513	\$ 145,000
Employee health insurance	48,148	45,443	49,126	60,830	41,998	30,977	46,463	\$ 42,000
Employee Retirement	35,640	32,337	25,774	34,735	35,033	23,739	35,607	\$ 35,000
Employee workers comp	11,633	12,527	13,475	12,139	8,252	5,990	8,984	\$ 12,000
Employee payroll taxes	12,648	12,602	12,480	14,895	12,501	8,313	12,469	\$ 12,000
Equipment rental						1,159	1,738	\$ 500
Equipment repairs & maintenance	15,866	23,155	13,121	12,973	26,698	7,910	11,864	\$ 10,000
Fuel & Oil	2,057	6,821	4,916	8,888	6,724	2,907	4,360	\$ 3,500

General Maintenance	742	1,782	24	141			-	\$ 1,000
Insurance (now an ADMIN COST)							-	\$ -
Lab tests	15,567	11,821	12,846	14,328	13,180	8,237	12,355	\$ 13,000
Miscellaneous		97	41				-	\$ -
Outside Services			8,642	13,416			-	\$ -
Regulation fee	9,298	10,873	11,017	13,875	15,062	139	208	\$ 15,000
Sludge Removal [annual activity + triennial lab tes	1,259	1,937	2,839	988	2,126	403	604	\$ 2,000
Small Tools							-	\$ 500
Supplies	6,445	6,385			8,069		-	\$ 8,000
Taxes (Cold Springs House)	2,913	2,940	3,018	4,656	400		-	\$ 3,000
Telephone	2,729	2,786	2,822	3,076	3,379	2,595	3,892	\$ 2,800
Truck operation	2,502	704	215	120	1,434	440	660	\$ 1,500
Use permit	4,243	4,340		8,899	4,557		-	\$ 4,600
Utilities [electricity]	56,349	52,088	51,597	50,772	54,861	35,085	52,625	\$ 55,000
Operations Subtotal	381,033	382,301	368,519	439,269	392,889	237,400	362,582	\$ 374,600
ADMIN ALLOCATION								
Total Cost Expenses								
COST SHARING INFO								
Permittees Expense								
USFS Expense								
Capital Expense								
New Blower								
Employee House in Cold Springs (~\$276,000)*	30,000	30,000			30,000	30,000	30,000	\$ 30,000
Blue & Gold Lift Stations [recondition]							91,262	\$ 83,000
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				-	-	-	12,375	\$ -
New Head Building Design/Construction				7,885				-
New WWTP ROOF Design								
Bio- Solid BIN								
New DRYING BED								
Capital Expense Subtotal	30,000	30,000	-	-	30,000	30,000	133,637	\$ 113,000
Total Budget Expense	\$ 411,033	\$ 412,301	\$ 368,519	\$ 439,269	\$ 326,224	\$ 267,400	\$ 496,219	\$ 487,600
Loan Contingency Allowance [15% minimum]						\$ 40,110		
Total Allowed Expense	472,688	474,147	423,797	505,159		\$ 307,510		

* House > \$30K down in 2009 then \$30K/year starting 2010 \$210k of \$276k paid end 2015

[w/o ADMIN]

2016 SNOW FUND HISTORY & BUDGET PROPO 2010 2011 2012 2013 2014 2015 2015 2016

to 9/1/15

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT	EXTRAPO LATED	PROPOSED
Income								
Other income (PLR)								
Snow Removal Fees (275 x \$100 ea)	27,400	27,500	27,400	27,400	27,300	27,400	27,400	\$27,400
Interest Income		23	39	0				
Total Income	27,400	27,523	27,439	27,400	27,300	-	27,400	\$27,400
Operational Expenses								
Employee Wages	8,878	9,791	6,215	2,450	1,721	2,810	4,214	\$3,000
Employee Health Insurance	2,425	1,518	549	476	302	402	603	\$500
Employee Retirement	2,142	2,294	1,470	549	415	654	981	\$700
Equipment repairs & maintenance	8,185	4,411	4,480	2,312	642		-	\$2,000
Employee Worker's Comp	759	1,210	792	195	119	254	381	\$800
Payroll Taxes	865	768	649	224	153	213	319	\$500
Fuel and oil	1,975	6,039	1,726	5,085	1,050		-	\$1,500
Miscellaneous							-	
Taxes and licenses	23	130		84			-	
Contingency Funds							-	\$18,400
Total Operational Expense	25,252	26,162	15,881	11,376	4,401	4,332	6,498	\$27,400
ADMIN FUND allocation								
Total Costs								
Capital Expense								
Heavy Duty Truck Chassis \$60K- CHARGE \$5k TO 4 FUNDS-3 YEARS							12,375	
				-	-	-		
Total Capital Expense				-	-	-	12,375	0
Total Budget Expense	\$25,252	\$26,162	\$15,881	\$11,376	\$4,401	\$4,332	\$18,873	\$27,400
Loan Contingency Allowance [15% minimum]	3,788	3,924	2,382	1,706	660	650		
Total Allowed Expense					5,062	4,982		

**2016 GARBAGE FUND HISTORY &
BUDGET PROPOSAL**

	2010	2011	2012	2013	2014	2015 to 9/1/15	2015 EXTRAPO LATED	2016 PROPOSED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT		
Income -FEES	4,275	3,975	37,920	42,050	41,525	38225		
Internal Operational Expenses								
Employee costs	535							
Employee health insurance	852	2,465	1,530	1,465	846	968	1,290	\$1,500
Employee Retirement	1,344	3,084	2,556	2,799	3,088	2,085	2,780	\$2,800
Employee payroll taxes	660	1,215	954	1,113	1,139	947	1,262	\$1,100
Employee wages	8,320	13,538	10,585	11,613	12,777	11,000	14,667	\$13,000
Employee workers comp	1,068	1,566	1,422	1,296	1,071	960	1,280	\$1,100
Equipment repairs & maintenance		78	1,866	342	197	327	435	\$1,000
Fuel and oil		2,437		124	666		-	\$2,000
Regulation fee				180		196	261	\$200
Taxes & Licenses		130		102			-	\$200
Total Internal Operational Expenses	12,779	24,513	18,913	19,034	19,783	16,482	21,976	\$22,900
External Expenses							-	
Tipping Fees	14,238	14,208	12,549	11,155	14,021	9,434	12,579	\$14,000
TOTAL EXPENSES	27,017	38,721	31,462	30,189	33,804	25,916	34,555	\$36,900
Capital Expenses								
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				-	-	-	12,375	\$0
Admin Allocation								
Total Budget Expense	\$27,017	\$38,721	\$31,462	\$30,189	\$33,804	\$25,916	\$46,930	\$36,900
Loan Contingency Allowance [15% minimum]					5,071	3,887		
Total Allowed Expense	31,070	44,529	36,181	34,717	38,875	29,803		

2016 ADMINISTRATIVE FUND HISTORY & BUDGET PROPO

	2011	2012	2013	2014	2015	2015	2016	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT to 9/1/15	EXTRAPOLATED	PROPOSED

BUDGET (non-program costs-spread to other funds)

500

Expense

Accounting [Hohne, Hoyt & Aguilera]	38,325	26,710	26,400	26,875	33,978	24,900	33,200	\$30,000
Bank charges	62			28			-	\$0
Contributions [WATCH Beach Patrol]	750	1,000				80	107	\$1,200
Employee costs [NON-SPECIFIC TRAINING]	1,068			256			-	\$200
Employee Wages	17,834	18,082	16,236	11,033	16,682	9,820	13,094	\$16,000
Employee health insurance	18,196	6,971	5,617	8,152	7,673	2,055	2,740	\$6,000
Employee Retirement	4,593	4,514	4,059	2,754	4,152	2,452	3,269	\$4,000
Employee workers comp	1,331	1,249	3,077	378	1,447	1,044	1,392	\$1,400
Employee payroll taxes	1,772	2,239	2,239	1,844	2,571	1,170	1,560	\$2,000
Insurance	33,478	33,416	33,974	27,786	29,193	29,282	39,043	\$31,000
Internet Service			40	0			-	\$1,000
Legal							-	\$0
Miscellaneous	8,156	1,525	1,577	1,798	511	1,200	1,600	\$1,600
Outside Services (Appraisal)	3,329	32,795	31,885	699	1,180	1,295	1,727	\$1,000
Office expense	10,109	8,982	4,847	5,580	8,190	5,129	6,839	\$6,000
Posage & delivery		150	147	214	295	209	279	\$300
President Expense		77	63	0	167		-	\$100
Professional services	5,000		500	1,048	730		-	\$800
Taxes and Licenses [vehicles]	85	1,487	85	5,029	3,553		-	\$3,600
Telephone	879	919	439	447	449	458	611	\$500
Website			288	288			-	\$120
TOTAL			\$131,472	\$94,207	\$110,771	\$79,094	\$105,459	\$106,820

	\$ DISTRIBUTION			
To General Fund	185,850			\$54,735
To Wastewater Fund	179,550			\$49,765
To Snow Fund	9,600			\$4,279
To Garbage [NO PRIOR RECORD only after 2010]				\$1,993
Total Overhead [to 2008] > G&A [2009]> ADMIN [2010-14]	375,000	0	0	\$110,771