

REVENUES & EXPENSES BY FUND 1

2015 GENERAL FUND BUDGET PROPOSAL		2010	2011	2012	2013	2014	2014	2015
Water/Roads/Services							to 9/8/14	
	100	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income								
Dues		411,413	341,819	522,680	542,007	481,780	465,395	
Non-Due Income								
Extra Mailing Fees		80	40			50		
Interest Income		1,312	921	1,188	0	1,000		
NFHA dues		13,230	13,405	13,405	13,405	15,320	15,320	
water sales		10,465		385	2,510	500		
Strawberry Fire Dept.				4,000	4,000	4,000		4,000
Lot #99 Rent [Bosque]					1,800	1,800	2,492	
School Rd Rent [Barclay]					1,800	1,800	2,492	
Other income					7,096		4,134	
Penalties [late fees]		9,488	2,911	5,021	3,046		3,770	
Transfer Fees			140	140	210		35	
Total Income		445,988	359,236	546,818	575,875	506,250	493,638	
Operational Expense								
Appraisal (2nd Appraisal \$50,000 in 2009-\$10,000 in 2012)				10,000				
Employee Education Costs		4,214	582	195	0	500		500
Employee Housing (Lot #99-Bosque)			1,424	3,555	877	1,800	1,711	1,800
Employee Housing (School Road-Barclay)						1,800		1,800
Employee wages		153,060	157,953	147,160	127,745	140,000	89,198	140,000
Employee health insurance		52,919	51,726	49,617	54,751	45,000	24,474	35,000
Employee Retirement		36,283	40,614	36,913	41,029	34,000	21,729	32,000
Employee workers comp		10,846	11,215	11,140	10,703	12,000	4,067	12,000
Employee payroll taxes		12,475	14,409	13,236	11,578	12,500	7,490	12,000
Fire department expense		11,109	7,000	6,797	8,599	8,000	3,288	7,000
Strawberry Fire Dept. Wages				711	510	700		500
Equipment repairs & maintenance		8,649	4,773	6,743	6,018	7,000	1,638	6,000
Fuel and oil		11,857	11,014	13,321	4,220	12,000	9,910	10,000
General maintenance		1,264	341	512	754	500	382	500
General Manager expense		190			0	150	50	150
Miscellaneous		146	860		228		100	100
NFHA dues paid out [in & out]		13,405	13,405	13,405	13,405	15,320		15,320
NFHA Meeting Expense						1,000	296	700
Office expense			332			120		120
Outside services		5,384				0	4,000	1,000
President's expense						150		100
Roads maintenance expense		25,472	18,739	6,032	0	5,000		5,000
Small tools		213	921			500	53	1,000
Taxes and licenses		876	602	687	260	500	689	1,000
Truck Op Repairs & Maintenance					136		329	250
Utilities		15,784	17,298	16,995	15,133	16,000	11,685	16,000
Water Regulation Fees		2,502	2,792	2,674	2,816	3,000		3,000
Water treatment supplies		41,450	18,301	43,275	31,480	30,000	22,100	30,000
Total Operational Expense		408,098	374,300	382,967	330,243	347,540	203,189	332,840
ADMIN FUND allocation						37,416		
Total Costs						384,956		
Capital Projects								
Tank Painting						2,500	HOLDOVER	0
Divers			730			4,000	HOLDOVER	0
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS					2nd year	5,000	3rd YR	5000
Total Capital Costs		0	730	0	0	11,500		
Total Cost Expense		408,098	375,030	382,967	330,243	359,040		337,840
Loan Contingency Allowance [15% minimum]						53,856	AVERAGE	
Total Budget Expense		408,098	375,030	382,967	330,243	412,896	\$344,431.16	

Last full year [2013] we spent only \$330,243 of a \$575,875 income. Extrapolation shows similar results for 2014.

REVENUES & EXPENSES BY FUND 2

2015 SEWER FUND BUDGET PROPOSAL							
	2010	2011	2012	2013	2014	2014 to 9/8/14	2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income							
Sewer fees	585,939	516,165	481,820	510,248	\$563,067	531,804	
Employee Housing Rent (Firehouse-Webber)				1,800	\$1,800	1,246	1,800
Employee Housing Rent (Cold Springs-Guiffri)				415	\$1,800	69	
Penalties	176	330	31	245			
Interest Income	1,312	740	934	-	\$900		
Other income		16,000				8,000	
Total Income	587,427	533,234	482,784	512,708	\$567,567	\$41,119	
Expense							
Operations							
Annual Audi		6,895	6,750	6,750	\$7,000		6,000
Legal and Accounting (\$3,000 retainer-Trujillo 2010)	3,000	310	0	0	\$0		
Employee Educational Cost:	4,243	280	412	230	\$500	212	500
Employee Housing (Firehouse-Webber)				2,632	\$500	463	1,000
Employee Housing (Cold Springs-Guiffri)		2,680	2,725	-	\$500		-
Employees wage:	145,751	143,501	146,678	174,927	\$166,000	93,259	140,000
Employee health insurance:	48,148	45,443	49,126	60,830	\$55,000	27,911	38,000
Employee Retirement	35,640	32,337	25,774	34,735	\$30,000	22,527	30,000
Employee workers comp	11,633	12,527	13,475	12,139	\$14,000	5,694	12,000
Employee payroll tax:	12,648	12,602	12,480	14,895	\$14,000	8,236	12,000
Equipment rental							
Equipment repairs & maintenanc	15,866	23,155	13,121	12,973	\$15,000	12,961	18,000
Fuel & Oil	2,057	6,821	4,916	8,888	\$8,000	4,615	8,000
General Maintenance	742	1,782	24	141	\$1,000		500
Insurance (ADMIN COST)							
Lab tests	15,567	11,821	12,846	14,328	\$16,000	9,575	15,000
Miscellaneous		97	41		\$200		200
Outside Services:			8,642	13,416	\$10,000		3,000
Regulation fec	9,298	10,873	11,017	13,875	\$11,000	133	14,000
Sludge Removal [annual activity + triennial lab tes	1,259	1,937	2,839	988	\$1,500	1,033	2,000
Small Tools					\$500		500
Supplies	6,445	6,385			\$300	8,214	
Taxes (Cold Springs House)	2,913	2,940	3,018	4,656	\$3,000		3,000
Telephone	2,729	2,786	2,822	3,076	\$3,000	2,227	3,000
Truck operator	2,502	704	215	120	\$500	1,144	1,000
Use permit	4,243	4,340		8,899	\$4,500		4,500
Utilities	56,349	52,088	51,597	50,772	\$53,000	40,858	56,000
Operations Subtotal	381,033	382,301	368,519	439,269	\$415,000	\$239,062	368,200
					ADMIN ALLOCATION	\$44,678	
Total Cost Expenses						\$489,678	
					COST SHARING INFC	-	
					Permittees Expense	\$322,234	
					USFS Expense	\$137,444	
Capital Expense							
New Blower					\$4,300		-
Employee House (-\$276,000)*	30,000	30,000			\$30,000	30,000	30,000
Blue & Gold Lift Stations [recondition							
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEAR				2nd Year	\$5,000	5,000	5,000
New Head Building Design/Constructio				7,885			
New WWTP ROOF Design							6,500
Bio- Solid BIN							6,500
New DRYING BED							6,000
Capital Expense Subtotal	30,000	30,000	-	-	\$39,300	35,000	54,000
Total Cost Expense	411,033	412,301	368,519	439,269	\$454,300	\$274,062	\$422,200
Loan Contingency Allowance [15% minimum					\$68,145	AVERAGE	
Total Budget Expense	472,688	474,147	423,797	505,159	\$522,445	434,969	

* House > \$30K down in 2009 then \$30K/year starting 2010 \$180k of \$276k paid through 2014 w/o ADMIN

2015 SNOW FUND BUDGET PROPOSAL							
	2010	2011	2012	2013	2014	2014 to 9/8/14	2015
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income							
Other income (PLR)							
Snow Removal Fees (275 x \$100 ea)	27,400	27,500	27,400	27,400	\$27,500	27,300	\$27,500
Interest Income		23	39	0			
Total Income	27,400	27,523	27,439	27,400	\$27,500		\$27,500
Operational Expense							
Employee Wages	8,878	9,791	6,215	2,450	\$7,000	944	\$7,000
Employee Health Insurance	2,425	1,518	549	476	\$2,500	240	\$2,500
Employee Retirement	2,142	2,294	1,470	549	\$1,500	227	\$1,500
Equipment repairs & maintenance	8,185	4,411	4,480	2,312	\$4,000	141	\$4,000
Employee Worker's Comp	759	1,210	792	195	\$800	84	\$800
Payroll Taxes	865	768	649	224	\$750	72	\$750
Fuel and oil	1,975	6,039	1,726	5,085	\$4,000	875	\$4,000
Miscellaneous					\$500		\$500
Taxes and licenses	23	130		84	\$100		\$100
Contingency Funds					\$0		\$0
Total Operational Expense	25,252	26,162	15,881	11,376	\$21,150	2,583	\$21,150
					ADMIN FUND allocation	\$2,277	
Total Costs						\$23,427	
Capital Expense							
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS				2nd Year	\$5,000	5000	\$5,000
Total Capital Expense					5,000	\$5,000	\$5,000
Total Cost Expense	25,252	26,162	15,881	16,376	\$28,427	7,583	\$26,150
						AVERAGE	
Loan Contingency Allowance [15% minimum]					\$4,264	E	
Total Budget Expense					\$32,691	\$27,000	
						or	
						BUDGET)	

Similarly in SEWER \$512,706 income vs. \$474,269 [includes dedications for truck & house] & snow .. a very low SNOW year exacerbates the \$27,400 income vs. \$15,376 expense ... we hope this isn't a regular scenario

REVENUES & EXPENSES BY FUND 3

2015 GARBAGE FUND BUDGET PROPOSAL		2010	2011	2012	2013	2014	2014 to 9/8/14	2015
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	CURRENT	PROPOSED
Income -FEES		4,275	3,975	37,920	42,050	\$38,300	38,150	
Internal Operational Expenses								
Employee costs		535				\$150		\$150
Employee health insurance		852	2,465	1,530	1,465	\$1,500	610	\$1,000
Employee Retirement		1,344	3,084	2,556	2,799	\$3,000	2,204	\$3,200
Employee payroll taxes		660	1,215	954	1,113	\$1,000	842	\$1,000
Employee wages		8,320	13,538	10,585	11,613	\$12,000	9,115	\$12,000
Employee workers comp		1,068	1,566	1,422	1,296	\$1,600	796	\$1,400
Equipment repairs & maintenance			78	1,866	342	\$1,000	99	\$1,000
Fuel and oil			2,437		124	\$1,000	666	\$1,000
Regulation fee					180	\$200		\$200
Taxes & Licenses			130		102	\$120		\$120
Total Internal Operational Expenses		12,779	24,513	18,913	19,034	\$21,570	\$14,332	\$21,070
External Expenses								
Tipping Fees		14,238	14,208	12,549	11,155	\$14,000		
TOTAL EXPENSES		27,017	38,721	31,462	30,189	\$35,570		
	Admin Allocation					3,829		
Total Costs						39,399		
Capital Expenses								
Heavy Duty Truck Chassis \$60K-CHARGE \$5k TO 4 FUNDS-3 YEARS					2nd Year	5,000	5,000	
Total Cost Expense						44,399	38,490	
Loan Contingency Allowance [15% minimum]						6,660	AVERAGE	
Budget Expense		31,070	44,529	36,181	34,717	51,059	35,682	

Our GARBAGE costs in 2013 were \$35,189 vs an income of \$42,050

2014 ADMINISTRATIVE FUND BUDGET PROPOSAL		2010	2011	2012	2013	2014	>2014	2014	2015
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	AVERAGE	CURRENT to 9/8/14	PROPOSED
BUDGET (non-program costs-spread to other funds)									
500									
Accounting [Hobbs, Hoyt & Aguilera]		38,325	26,710	26,400	26,875	\$26,000		24,365	\$26,000
Bank charges		62			28				
Contributions		750	1,000						
Employee costs		1,068			256	\$0			
Employee Wages		17,854	18,082	16,236	11,033	\$7,500		10,896	\$14,000
Employee health insurance		18,196	6,971	5,617	8,152	\$7,000		5,492	\$12,000
Employee Retirement		4,593	4,514	4,059	2,754	\$2,000		2,709	\$3,000
Employee workers comp		1,331	1,249	3,077	378	\$500		1,232	\$1,500
Employee payroll taxes		1,722	2,239	2,239	1,844	\$1,500		1,319	\$1,500
Insurance		33,478	33,416	33,974	27,786	\$30,000		7,304	\$10,000
Internet Service				40	0	\$300			
Legal									
Miscellaneous		8,156	1,525	1,577	1,798	\$1,500		511	\$1,000
Outside Services (Appraisal)		3,329	32,795	31,885	699	\$0		1,180	\$500
Office expense		10,109	8,982	4,847	5,580	\$6,000		5,370	\$7,000
Postage & delivery		150	147	214	214	\$250		197	\$300
President Expense			77	63	0	\$150		67	\$100
Professional services		5,000		500	1,048	\$1,500		230	\$1,000
Taxes and Licenses (vehicles)		85	1,487	85	5,029	\$3,200		414	\$3,000
Telephone		879	919	439	447	\$500		294	\$500
Website				288		\$300	AVERAGE		\$200
TOTAL		144,968	140,116	131,472	94,207	\$88,200	\$119,793	61,280	\$81,600
						\$ DISTRIBUTION		% DIST	
To General Fund		185,850				\$43,582			49.41%
To Wastewater Fund		179,550				\$39,624			44.93%
To Snow Fund		9,600				\$3,407			3.66%
To Garbage [NO PRIOR RECORD only after 2010]						\$1,587			1.80%
Total Overhead [to 2000] > O&A [2009]>ADMIN [2010-14]		375,000	0	0	0	\$88,200			100.00%

Administration Cost Allocations [Overhead]

FUND	AMOUNT	FUND %	ADMIN COST
General Fund	\$347,540	0.4242121	\$37,416
Wastewater Fund	\$415,000	0.5065547	\$44,678
Snow Fund	\$21,150	0.025816	\$2,277
Garbage Fund	\$35,570	0.0434172	\$3,829
TOTAL	\$819,260	1.0000000	\$88,200
Loan Contingency Allowance [15% minimum]			

Our ADMIN costs are split among the other fundas and we do not have records of their status ... yet