



6-17-17							
						NEW	LAST
ACCOUNT		ACCOUNT CATEGORY	FUND 300	FUND 400	FUND 500	FISCAL YEAR	YEAR'S
NO.		EXPENSE			LOANS/BONDS	TOTAL	BUDGET
			WATER	WASTEWATER	DEBTS/FIXED ASSETS	2017-2018	2016-2017
<b>Employee Expense</b>							
5105		Salaries & Wages	414,315	177,564		591,879	570,879
5110		Vacation/Sick Leave Accrued Costs	7,250	7,250		14,500	14,500
5115		Standby Pay	24,855			24,855	15,100
5125		Overtime	3,150	1,350		4,500	4,500
5135		Unemployment Insurance	2,666	1,142		3,808	3,808
5140		Health Insurance	101,917	43,678		145,595	(1) 146,733
5142		Dental Insurance	7,482	3,206		10,688	10,688
5143		Life Insurance	1,050	450		1,500	1,023
5144		OPEB Expense (Medical Insurance)	39,669	-----		39,669	36,000
5145		Pers Retirement Benefit	132,979	56,992		189,971	173,478
5150		Medicare	8,035	3,443		11,478	10,887
5155		Employee Allowances - Clothing	1,488	637		2,125	2,125
5170		Co-Pays, Eyewear, etc.	1,400	600		2,000	2,000
5175		Tuition Fees	1,500	750		2,250	750
5176		Training & Certification	2,450	2,050		4,500	3,500
5471		Workers' Compensation Insurance	12,839	5,502		18,341	17,419
		<b>S/T Employee Expense</b>	<b>763,045</b>	<b>304,614</b>		<b>1,067,659</b>	<b>1,013,390</b>
<b>Board Related Costs</b>							
5180		Board Officer Costs	9,360	8,640		18,000	18,000
5190		Auditor	10,500	4,500		15,000	12,530
5195		Legal Counsel	12,000	48,000		60,000	35,000
		<b>S/T Board Related Costs</b>	<b>31,860</b>	<b>61,140</b>		<b>93,000</b>	<b>65,530</b>
<b>Contract &amp; Outside Services</b>							
5306		Water Engineering/Consulting	10,000	-----		10,000	4,000
5307		District Wastewater Engineer	-----	65,000		65,000	65,000
5309		General Manager Contract	87,441	87,441		174,882	169,882
5310		Janitorial Service	3,850	1,650		5,500	5,500
5312		Bookkeeping Service	37,100	15,900		53,000	50,000
5315		Landscaping	2,310	990		3,300	3,300
5327		Tech Support Services	5,600	2,400		8,000	12,000
5350		Community Clean-up	-----	4,200		4,200	4,200
5356		Payroll Service	1,540	660		2,200	2,200
5475		Lab Testing Service	20,000	10,000		30,000	30,000
5490		Miscellaneous Outside Services	9,800	4,200		14,000	7,000
		<b>S/T Contract &amp; Outside Services</b>	<b>177,641</b>	<b>192,441</b>		<b>370,082</b>	<b>353,082</b>
<b>Other Operating Costs</b>							
5405		Electricity & Propane	43,120	880		44,000	44,000
5415		Septic Waste Disposal	3,200	800		4,000	4,000
5424		Cell Phones	3,150	1,350		4,500	4,500
5425		Telephone	6,300	2,700		9,000	6,300
5426		Internet Service	2,100	900		3,000	3,500
5430		Answering & Paging Services	4,000	-----		4,000	4,000
5435		Postage	5,040	2,160		7,200	7,200
5450		Small Equipment Expense	4,000	200		4,200	4,200
5460		Vehicle Maintenance	3,500	1,500		5,000	6,000
5470		Liability & Property Insurance	21,700	9,300		31,000	31,000
5480		Permit Fees	8,000	-----		8,000	8,000
5485		District Memberships	7,500	-----		7,500	7,500
5505		Inventory: Pipes/Fittings/Meters	6,000	-----		6,000	6,000
5520		Treatment Chemicals	15,000	-----		15,000	15,000
5523		Miscellaneous Field Supplies	4,200	1,800		6,000	5,000
5540		Office operations	12,600	5,400		18,000	(2) 15,000
5545		Copier Costs	1,995	855		2,850	2,850
5555		Gasoline	14,000	6,000		20,000	20,000
5560		CORE Utility Support	2,000			2,000	1,050
5565		Beacon monthly service charge	7,796			7,796	7,796
5651		Property Tax Collection Fees	12,000	-----		12,000	12,000
		<b>S/T OTHER OPERATING COSTS</b>	<b>187,201</b>	<b>33,845</b>		<b>221,046</b>	<b>214,896</b>
		(1) Based on 2017 rates					
		(2) Includes check scanning set up fee of \$2,000.					2

BUDGET							
FISCAL YEAR 2017-2018							
						NEW	LAST
						FISCAL YEAR	YEAR'S
ACCOUNT NO.	ACCOUNT CATEGORY EXPENSE	FUND 300 WATER	FUND 400 WASTEWATER	FUND 500 CAPITAL	TOTAL	TOTAL	BUDGET
						2017-2018	2016-2017
Debt Service Expense				DEBT SERVICE			
5614	SDWDRF Interest Expense			4,628	4,628	5,620	
5615	2013 Water Revenue Refunding Bond			49,483	49,483	58,431	
5620	Wells Fargo- SCDWSRF Loan Fees			750	750	500	
5626	GO Bond Interest Expense			1,850	1,850	5,875	
S/T DEBT SERVICE EXPENSE				56,711	56,711	70,426	
TOTAL OPERATING EXPENSES		1,159,747	592,040	56,711	1,808,498	1,717,324	
TOTAL REVENUE		1,405,000	663,100	38,400	2,106,500	1,984,720	
TOTAL OPERATING EXPENSES		(1,159,747)	(592,040)	(56,711)	(1,808,498)	(1,717,324)	
BUDGET (DEFICIT)/EXCESS		245,253	71,060	(18,311)	298,002	267,396	
Annual Depreciation						246,505	248,217
BUDGET EXCESS						51,497	19,179

