

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
<b>Total Revenue</b>	<b>4,750,736</b>	<b>3,532,272</b>	<b>72,966</b>	<b>24,450</b>	<b>263,622</b>	<b>218,000</b>	<b>8,862,045</b>
<b>Operating Revenue</b>	<b>3,606,000</b>	<b>3,334,020</b>	<b>72,962</b>	<b>24,369</b>	<b>263,622</b>	<b>218,000</b>	<b>7,518,972</b>
Customer Service Charges	1,248,000	2,866,000	72,000	-	-	-	4,186,000
Customer Usage Charges	2,139,000	65,000	-	-	-	-	2,204,000
Internal Service Charges	18,000	-	-	-	-	-	18,000
Internal Usage Charges	34,000	-	-	-	-	-	34,000
User Fees	-	-	-	-	12,000	-	12,000
County Service Area	-	-	-	-	-	218,000	218,000
Bulk Water Sales/Construction Water	18,000	-	-	-	-	-	18,000
Late Charges/Bank Charges	44,100	-	900	-	-	-	45,000
New Service Installation	23,460	-	-	-	-	-	23,460
Plan Check/Will Serve/Inspection Fees	4,700	4,700	-	-	-	-	9,400
Administration/Reconnection	72,000	900	-	-	-	-	72,900
Rent	-	-	-	-	16,200	-	16,200
Interest Income	1,240	9,920	62	1,179	-	-	12,400
Miscellaneous Income	3,500	3,500	-	-	-	-	7,000
Property Tax/Assessments	-	-	-	23,190	230,020	-	253,210
Designated Revenue	-	384,000	-	-	5,402	-	389,402
<b>Restricted Revenue</b>	<b>1,144,736</b>	<b>198,252</b>	<b>4</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>1,343,073</b>
System Connection Fees	115,736	54,464	-	-	-	-	170,200
Conservation Fees	45,192	143,108	-	-	-	-	188,300
Quimby Fees	-	-	-	-	-	-	-
Grants	983,723	-	-	-	-	-	983,723
LAIIF Interest	85	680	4	81	-	-	850
<b>Total Expenses</b>	<b>(4,754,197)</b>	<b>(2,289,091)</b>	<b>(107,669)</b>	<b>(38,194)</b>	<b>(438,087)</b>	<b>(255,697)</b>	<b>(7,882,927)</b>
<b>Personnel Expenses</b>	<b>(895,546)</b>	<b>(932,061)</b>	<b>-</b>	<b>-</b>	<b>(264,988)</b>	<b>(20,797)</b>	<b>(2,113,385)</b>
Salaries	(600,603)	(486,297)	-	-	(139,048)	(11,134)	(1,237,081)
Overtime Pay	(12,138)	(9,828)	-	-	(2,810)	(225)	(25,000)
Oncall/Pager Pay	(7,768)	(6,290)	-	-	(1,798)	(145)	(16,000)
Degree/Certification Pay	(9,615)	(7,785)	-	-	(2,226)	(178)	(19,804)
Holiday Pay	(30,886)	(25,008)	-	-	(7,151)	(573)	(63,617)
Vacation Pay	(47,579)	(38,524)	-	-	(11,015)	(882)	(98,000)
Sick Pay	(29,201)	(23,644)	-	-	(6,761)	(541)	(60,147)
Directors Pay	(23,814)	(23,814)	-	-	(5,292)	-	(52,920)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
Payroll Tax Expense	(58,164)	(47,094)	-	-	(13,465)	(1,079)	(119,801)
Health Insurance	(144,390)	(116,910)	-	-	(33,428)	(2,677)	(297,404)
Workers Compensation	(27,955)	(22,635)	-	-	(6,472)	(518)	(57,580)
Other Benefits (Education Reimburse)	(23,498)	(19,026)	-	-	(5,440)	(436)	(48,400)
PERS Contribution	(129,935)	(105,206)	-	-	(30,082)	(2,409)	(267,631)
Less Capitalized Labor/Benefits	250,000	-	-	-	-	-	250,000
<b>Direct Operating Expenses</b>	<b>(635,550)</b>	<b>(376,670)</b>	<b>(89,240)</b>	<b>(20,390)</b>	<b>(28,230)</b>	<b>(229,920)</b>	<b>(1,380,000)</b>
Meters	(5,000)	-	-	-	-	-	(5,000)
Engineering	(9,000)	(6,000)	-	-	-	-	(15,000)
Electricity Expense	(202,870)	(110,750)	(86,840)	(20,390)	(4,430)	(17,720)	(443,000)
Utilities - Water	-	-	-	-	-	(77,000)	(77,000)
Utilities - Other Than Water	(11,900)	(11,900)	-	-	(5,100)	(5,100)	(34,000)
Equipment Leases	(12,000)	(8,000)	-	-	-	-	(20,000)
Operating Expenses	(13,500)	(16,500)	-	-	-	-	(30,000)
Purchased Water	(50,000)	-	-	-	-	-	(50,000)
Billing Expense	(48,600)	(9,000)	(2,400)	-	-	-	(60,000)
Operating Supplies	(17,150)	(17,150)	-	-	-	(700)	(35,000)
Parks Supplies & Maintenance	(12,000)	(12,000)	-	-	-	(96,000)	(120,000)
Pool Supplies & Maintenance	-	-	-	-	-	(12,000)	(12,000)
Security Services	(450)	(450)	-	-	(100)	-	(1,000)
Safety Supplies & Training	(5,000)	(5,000)	-	-	-	-	(10,000)
System Repair & Maintenance	(176,480)	(96,320)	-	-	(12,200)	(15,000)	(300,000)
System Tests	(14,000)	(56,000)	-	-	-	-	(70,000)
Uniforms	(3,600)	(3,600)	-	-	(400)	(400)	(8,000)
Auto & Truck Expense	(24,000)	(24,000)	-	-	(6,000)	(6,000)	(60,000)
Banked Water Expense	(30,000)	-	-	-	-	-	(30,000)
<b>G &amp; A</b>	<b>(1,833,791)</b>	<b>(799,364)</b>	<b>(18,429)</b>	<b>(17,804)</b>	<b>(94,799)</b>	<b>(4,980)</b>	<b>(2,769,167)</b>
Accounting Consultants	(92,475)	(92,475)	(2,055)	(2,055)	(14,385)	(2,055)	(205,500)
Public Affairs	(3,800)	(3,800)	(475)	-	(1,425)	-	(9,500)
Legal Fees	(54,225)	(54,225)	-	-	(12,050)	-	(120,500)
Adjudication	(140,000)	-	-	-	-	-	(140,000)
Outside Services	(1,095,495)	(184,782)	(13,199)	(15,749)	(13,199)	-	(1,322,423)
Conservation Program	(45,000)	-	-	-	-	-	(45,000)
Advertising/Promotion	(7,200)	(7,200)	-	-	(1,600)	-	(16,000)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	2014-2015 Budget
Bad Debt Expense	(250)	(250)	-	-	-	-	(500)
Building & Grounds Maintenance	(12,150)	(12,150)	-	-	(1,525)	(1,175)	(27,000)
Security Services	(4,500)	(4,500)	-	-	(1,000)	-	(10,000)
Computer Hardware	(4,500)	(4,500)	-	-	(1,000)	-	(10,000)
Computer Software	(3,600)	(3,600)	-	-	(800)	-	(8,000)
Computer Services/Consulting	(19,485)	(19,485)	-	-	(4,330)	-	(43,300)
Computer Licenses & Software	(14,850)	(14,850)	-	-	(3,300)	-	(33,000)
Election Expense	(9,450)	(9,450)	-	-	(2,100)	-	(21,000)
Dues & Subscriptions	(18,860)	(5,000)	-	-	(2,140)	-	(26,000)
Recruitment	(1,000)	(1,000)	-	-	(2,000)	-	(4,000)
Employment Costs	(1,600)	(1,600)	-	-	(800)	-	(4,000)
Employee Retention	(1,800)	(1,800)	-	-	(400)	-	(4,000)
Education - Conferences & Seminars	(11,250)	(11,250)	-	-	(2,500)	-	(25,000)
Training/Certification	(5,400)	(5,400)	-	-	(1,200)	-	(12,000)
Resource Material	(675)	(675)	-	-	(150)	-	(1,500)
Director Training/Seminars	(13,499)	(13,499)	-	-	(3,000)	-	(29,998)
Insurance - Liability	(67,572)	(67,572)	-	-	(5,631)	-	(140,776)
Office Expense	(18,000)	(18,000)	-	-	(4,000)	-	(40,000)
Office Supplies	(3,600)	(3,600)	-	-	(800)	-	(8,000)
Business Expense	(48,150)	(48,150)	(2,700)	-	(6,000)	-	(105,000)
Office Furniture & Equipment	(900)	(900)	-	-	(200)	-	(2,000)
Emergency Preparedness	(6,750)	(6,750)	-	-	(1,500)	-	(15,000)
Utilities	(15,750)	(15,750)	-	-	(1,750)	(1,750)	(35,000)
Interest Expense	(112,005)	(187,151)	-	-	(6,014)	-	(305,170)
Discounts	-	-	-	-	-	-	-
<b>Depreciation Expense - Noncash</b>	<b>(1,389,310)</b>	<b>(180,996)</b>	-	-	<b>(50,070)</b>	-	<b>(1,620,375)</b>
Depreciation Expense - Noncash	(1,389,310)	(180,996)	-	-	(50,070)	-	(1,620,375)
<b>CIP Write-Off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CIP Write-Off	-	-	-	-	-	-	-
<b>Net Operating Surplus (Deficit)</b>	<b>(3,461)</b>	<b>1,243,181</b>	<b>(34,703)</b>	<b>(13,744)</b>	<b>(174,465)</b>	<b>(37,697)</b>	<b>979,118</b>