

WATER FUND

2008

**City of Salida
2008 Budget
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**City of Salida
Finance Department
Water Fund 2008 Budget**

Water Fund Summary

<u>Operating Budget</u>	2008	2007	2008 Budget	2007	2008 Budget
<u>Revenues</u>	<u>Budget</u>	<u>Amended Budget</u>	<u>B/(W) than 2007 Budget</u>	<u>Projected Actuals</u>	<u>B/(W) than 2007 Actuals</u>
Water Sales	\$ 634,217	\$ 582,644	\$ 51,573	\$ 599,945	\$ 34,272
Water Line Maintenance	107,683	80,646	27,038	82,198	25,485
Final Read Fees	9,635	11,495	(1,860)	9,275	360
Late Fees	7,721	6,737	984	7,721	-
Interest Income	7,648	7,400	248	7,648	-
Maintenance Grant	300,000	-	300,000	-	300,000
Other Revenue	<u>2,573</u>	<u>2,200</u>	<u>373</u>	<u>2,573</u>	<u>-</u>
Total Operating Revenues	\$ 1,069,477	\$ 691,121	\$ 378,356	\$ 709,360	\$ 360,117
<u>Expenditures</u>					
Water Dept	\$ 481,862	\$ 442,719	\$ (39,143)	\$ 436,956	\$ (44,906)
Public Works Water	<u>598,834</u>	<u>395,014</u>	<u>(203,820)</u>	<u>393,895</u>	<u>(204,939)</u>
Total Operating Expenditures	\$ 1,080,696	\$ 837,733	\$ (242,963)	\$ 830,851	\$ (249,844)
Operating Surplus/(Deficit)	<u>\$ (11,219)</u>	<u>\$ (146,612)</u>	<u>\$ 135,393</u>	<u>\$ (121,491)</u>	<u>\$ 110,272</u>
<hr/>					
<u>Capital Budget</u>	2008	2007	2008 Budget	2007	2008 Budget
<u>Revenue Sources</u>	<u>Budget</u>	<u>Amended Budget</u>	<u>B/(W) than 2007 Budget</u>	<u>Projected Actuals</u>	<u>B/(W) than 2007 Actuals</u>
System Development Fees	\$ 189,030	\$ 109,354	\$ 79,676	\$ 145,202	\$ 43,828
Water Resource Fees	138,800	85,698	53,102	132,303	6,497
Commercial Demand Fee	61,335	49,753	11,583	50,836	10,499
Property Taxes	75,230	74,958	272	74,524	706
Meter/Meter Pit Payments	6,200	-	6,200	9,077	(2,877)
Payments on Grand Ave.	3,777	2,603	1,174	3,777	-
Interest	30,593	29,600	993	30,593	-
Bond Proceeds	-	2,400,000	(2,400,000)	2,400,000	(2,400,000)
Grants	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total Capital Revenues	\$ 704,965	\$ 2,751,966	(2,047,000)	2,846,313	(2,141,347)
<u>Expenditures</u>					
Water Facility Department	\$ 804,748	\$ 1,023,029	218,281	\$ 888,110	\$ 83,362
Public Works Water System	<u>846,472</u>	<u>712,633</u>	<u>(133,839)</u>	<u>271,561</u>	<u>(574,911)</u>
Total Capital Expenditures	\$ 1,651,220	\$ 1,735,662	84,442	1,159,670	(491,550)
Capital Surplus/(Deficit)	<u>\$ (946,255)</u>	<u>\$ 1,016,304</u>	<u>\$ (1,962,558)</u>	<u>\$ 1,686,642</u>	<u>\$ (2,632,897)</u>
Beginning Reserves	\$ 2,702,731	\$ 1,137,580		\$ 1,137,580	
Ending Reserves	\$ 1,745,258	\$ 2,007,272		\$ 2,702,731	

**City of Salida
Finance Department
Water Fund Revenues and Fund Balances
2008 Budget**

	Actuals						Budget	Amended Budget	Projected Actual	Budget	2008 Budget B/(W) than 2007 Actual
	2001	2002	2003	2004	2005	2006	2007 <i>Current Rates</i>	2007 <i>Revised Rates</i>	2007	2008	
Operating Revenues											
Metered Water Sales	\$ 508,520	\$ 564,419	\$ 607,778 ^A	\$ 500,759	\$ 592,984	\$ 535,765	\$ 537,343	\$ 577,644	\$ 594,945	\$ 629,217	\$ 34,272
Water Line Maintenance	9,831	9,871	12,315	10,073	16,699	16,852	16,978	80,646	82,198	107,683	25,485
Leased Water								5,000	5,000	5,000	-
Water Late Fees	4,120	4,914	1,768	4,753	5,696	6,716	6,486	6,486	7,588	7,588	-
Interest	13,232	5,829	4,504	4,208	8,266	11,736	7,400	7,400	7,648	7,648	-
NSF Fees	-	-	114	323	251	213	251	251	133	133	-
Final Read Fees	-	-	-	6,080	6,660	8,780	9,680	11,495	9,275	9,635	360
Maintenance Grant										300,000	
Other	803	1,278	1,805	29,116	999	1,475	2,200	2,200	2,573	2,573	-
Total Operating Revenue	\$ 536,506	\$ 586,310	\$ 628,284	\$ 555,311	\$ 631,554	\$ 581,537	\$ 580,338	\$ 691,121	\$ 709,360	\$1,069,477	\$ 60,117
Operating/Maintenance Expenditures											
Personnel Costs	\$ 218,784	\$ 262,734	\$ 259,971	\$ 223,049	\$ 229,585	\$ 230,452	\$ 267,386	\$ 278,008	\$ 274,526	\$ 298,011	\$ (23,485)
Supplies	26,083	38,439	42,607	42,267	33,933	45,587	60,485	62,485	59,331	57,785	1,546
Purchased Services	83,336	85,963	168,827	139,239	124,543	106,138	131,581	131,581	126,548	155,462	(28,914)
Construction and Building	28,803	8,617	10,513	19,117	3,826	1,284	3,700	5,200	6,043	6,450	(407)
Fixed Costs	28,539	30,841	34,399	24,231	30,453	35,436	35,636	35,636	34,982	39,265	(4,282)
Operating Expenditures	385,545	426,594	516,316	447,902	422,340	418,897	498,788	512,910	501,430	556,972	(55,543)
Equipment Updates	12,329	10,480	13,426	1,500	32,659	55,727	64,723	64,723	68,768	66,223	(87,600)
Infrastructure Updates	-	3,897	-	65,758	67,327	14,037	265,100	260,100	260,654	457,500	(196,847)
Total Operating Expenditures	\$ 397,874	\$ 440,971	\$ 529,742	\$ 515,160	\$ 522,327	\$ 488,660	\$ 828,611	\$ 837,733	\$ 830,851	\$1,080,696	\$ (252,389)
Net Operating Surplus/(Deficit)	\$ 138,632	\$ 145,339	\$ 98,541	\$ 40,151	\$ 109,228	\$ 92,877	\$ (248,273)	\$ (146,612)	\$ (121,491)	\$ (11,219)	\$ 110,272
Capital Revenues											
L/Z Tap Fees	\$ 9,300	\$ 53,120	\$ 47,010	\$ 30,281	\$ 73,774	\$ 108,309	\$ 80,179	\$ 91,354	\$ 116,347	\$ 159,893	\$ 43,546
H/Z Tap Fees	4,750	2,850	7,600	5,890	7,500	10,750	13,000	18,000	28,855	29,138	283
Water Resource Fee	22,200	67,100	46,600	42,820	85,920	129,703	85,698	85,698	132,303	138,800	6,497

**City of Salida
Finance Department
Water Fund Revenues and Fund Balances
2008 Budget**

	Actuals						Budget	Amended Budget	Projected Actual	Budget	2008 Budget B/(W) than 2007 Actual
	2001	2002	2003	2004	2005	2006	2007	2007	2007	2008	
Commercial Demand Fees					28,448	28,506	28,430	49,753	50,836	61,335	10,499
Property Taxes	74,171	72,267	72,100	70,525	72,252	73,869	74,908	74,908	74,504	75,200	696
Delinquent Tax	-	-	-	35	37	29	50	50	21	30	9
Meter/Meter Pit Payments	104,701	92,474	39,234	539	97	2,278	-	-	9,077	6,200	(2,877)
Interest	52,927	23,316	18,016	16,831	33,064	46,946	29,600	29,600	30,593	30,593	-
Payment on Grand Ave	-	-	-	-	26,059	11,017	2,603	2,603	3,777	3,777	-
Bond Proceeds					-	-	2,400,000	2,400,000	2,400,000	-	(2,400,000)
State Grants	192,500	-	-	157,500	50,000	239,786	500,000	-	-	200,000	200,000
Total Capital Revenue	\$ 460,549	\$ 311,127	\$ 230,560	\$ 324,421	\$ 377,152	\$ 651,192	\$ 3,214,468	\$2,751,966	\$2,846,313	\$ 704,965	\$ (2,141,347)
Capital Expenditures											
New Facilities/Infrastruc	\$ -	\$ 23,843	\$ 217,885	\$ 253,848	\$ 423,088	\$ 518,379	\$ 3,184,885	\$1,384,885	\$ 808,894	\$1,111,500	\$ (302,606)
Debt Service	283,841	284,854	287,135	284,627	349,374	351,047	350,777	350,777	350,777	539,720	(188,943)
Total Capital Expenditu	\$ 283,841	\$ 308,697	\$ 505,020	\$ 538,475	\$ 772,462	\$ 869,426	\$ 3,535,662	\$1,735,662	\$1,159,670	\$1,651,220	\$ (491,550)
Net Capital Surplus/(Def)	\$ 176,708	\$ 2,430	\$ (274,460)	\$ (214,054)	\$ (395,309)	\$ (218,234)	\$ (321,194)	\$1,016,304	\$1,686,642	\$ (946,255)	\$ (2,632,897)
Beginning Water Fund Ba	\$1,792,669	\$1,865,573	\$2,023,644	\$1,761,143	\$1,655,575	\$1,274,334	\$1,137,580	\$1,137,580	\$1,137,580	\$2,702,731	
Net change in Rec/pay	(242,436)	10,302	(86,583)	68,335	(95,159)	(11,397)					
Ending Water Fund Balan	\$1,865,573	\$2,023,644	\$1,761,143	\$1,655,575	\$1,274,334	\$1,137,580	\$ 568,113	\$2,007,272	\$2,702,731	\$1,745,258	

**City of Salida
2008 Water Fund History and Plant Current Budget**

Water

<u>Expenditures</u>	<u>Actuals</u>						<u>Budget</u>	<u>Amended</u>	<u>Projected</u>	<u>2008 Budget</u>	
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>B/(W) Than</u>
Department											
34 Water - Plant											
Personnel Services											
4101 Salaries and Wages	\$ 121,656	\$ 152,431	\$ 132,663	\$ 121,446	\$ 131,130	\$ 135,147	\$ 144,019	\$ 144,019	\$ 142,286	\$ 149,838	\$ (7,552)
4104 Overtime	322	796	212	3,170	3,116	2,694	6,909	1,738	2,636	2,744	(108)
4105 On-Call Wages				5,133	5,100	5,100	5,200	5,200	5,200	5,200	-
4107 Unemployment Insurance	336	300	280	280	408	429	453	453	450	473	(23)
4110 Health Insurance	23,925	26,572	29,161	27,493	26,807	29,671	39,079	39,079	36,606	29,061	7,546
4113 FICA Taxes	9,035	9,830	10,958	9,370	9,991	10,341	11,548	11,548	11,036	12,070	(1,034)
4102 Sick/Vacation Payout			14,052	264	-	-	-	-	-	-	-
4125 Wage reimbursement						(219)	-	-	-	-	-
4115 Retirement	6,855	7,706	7,773	5,847	7,586	8,109	8,331	8,331	8,216	8,661	(445)
Total Personnel Services:	\$ 162,129	\$ 197,635	\$ 195,100	\$ 173,002	\$ 184,137	\$ 191,271	\$ 215,539	\$ 210,368	\$ 206,431	\$ 208,047	\$ (1,616)
Supplies:											
4201 Office Supplies:	\$ 184	\$ 2,050	\$ 519	\$ 647	\$ 795	\$ 189	\$ 390	\$ 390	\$ 483	\$ 510	\$ (27)
4207 Small Items-Equipment:		-	1,021	66	433	147	300	300	-	935	(935)
4220 Operating Supplies	1,100	484	396	1,105	692	825	720	720	613	700	(87)
4223 Chemical Supplies	16,393	16,707	14,961	18,146	19,231	17,073	19,500	19,500	18,404	18,500	(96)
4226 Janitorial Supplies		150	34	205	80	79	125	125	132	130	2
4229 Clothing and Uniforms	613	774	576	693	609	805	700	700	675	700	(25)
4238 Purchased Water	4,560	11,986	16,893	8,746	5,263	17,203	30,000	30,000	24,839	25,000	(161)
4241 Repair & Maint. Supplies	901	625	527	51	224	229	400	400	703	800	(97)
4244 Gas, Oil, Diesel Fuel, etc.	734	893	967	1,130	1,541	1,887	1,800	1,800	2,267	2,300	(33)
4247 Motor Vehicle Parts	1,103	69	177	329	309	540	500	500	519	500	19
4253 Mach.and Equipm't Parts	107	994	120	599	173	963	500	500	454	500	(46)
4259 Tires, Tubes, etc.			116	280	10	390	300	300	322	450	(128)
4262 Consumable Tools	168		187	-	22	-	200	200	-	200	(200)
4264 Safety Equipment	220	285	319	262	91	262	300	300	250	300	(50)
4274 Miscellaneous Supplies		8	5	-	-	-	-	-	21	-	21
4290 Revenue Refunds			226	-	-	-	-	-	-	-	-
Total Supplies:	\$ 26,083	\$ 35,025	\$ 37,044	\$ 32,259	\$ 29,473	\$ 40,591	\$ 55,735	\$ 55,735	\$ 49,683	\$ 51,525	\$ (1,842)
Purchased Services:											
4304 Postage	\$ 1,523	\$ 1,102	\$ 1,723	\$ 1,980	\$ 2,071	\$ 2,363	\$ 2,720	\$ 2,720	\$ 2,035	\$ 2,400	\$ (366)
4307 Freight			-	-	-	-	-	-	6		6
4322 Printing	334	886	308	94	386	661	750	750	1,081	1,150	(69)
4328 Rental Services											
4331 Legal Notices	385		514	1,269	548	113	550	550	274	300	(26)
4337 Membership - Upper Ark	410	1,682	655	11,862	21,634	250	575	575	550	575	(25)
4340 Advertising					156	1,026	1,100	1,100	300	300	-
4344 Utilities (Electric)	14,487	18,991	26,816	29,182	30,111	28,451	32,120	32,120	29,538	31,000	(1,462)
4356 Utilities (Gas)	75	3,845	3,744	4,541	5,646	5,372	6,353	6,353	5,236	6,200	(964)
4359 Utilities (Telephone)	790	723	1,306	1,868	1,533	2,184	2,148	2,148	2,127	2,200	(73)
4360 Utilities (Trash)	152	182	175	181	266	221	240	240	229	240	(11)

**City of Salida
2008 Water Fund History and Plant Current Budget**

Water

<u>Expenditures</u>	<u>Actuals</u>						<u>Budget</u>	<u>Amended</u>	<u>Projected</u>	<u>2008 Budget</u>	
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2007</u>	<u>Actual</u>	<u>Budget</u>	<u>B/(W) Than</u>
									<u>2007</u>	<u>2008</u>	<u>2007 Actuals</u>
4364 Professional Services/Fees	1,316	1,516	2,144	2,739	5,861	4,159	4,685	4,685	10,082	10,070	12
4368 Reimbursable Expenditures	157	291	-	312	2,874	2,063	-	-	484	-	484
4370 Legal	26,711	33,780	101,777	52,583	40,816	26,635	25,440	25,440	28,766	25,440	3,326
4374 Audit		3,300	3,250	2,450	2,000	1,900	3,000	3,000	3,000	3,000	-
4376 Architectural & Engineering	17,181	7,957	6,658	12,114	214	16,792	30,200	30,200	29,765	45,200	(15,435)
4380 Consulting	500	6,416	5,519	-	-	-	3,000	3,000	2,353	3,000	(647)
4381 R/M Services (Bldg./Grds.)		1,219	-	-	-	261	1,000	1,000	200	800	(600)
4383 R/M Outside Serv. (M/E)	8,230		7,181	4,780	1,786	434	2,000	2,000	350	800	(450)
4387 Travel and Misc.	85		-	20	144	50	300	300	-	300	(300)
4390 Training	369	332	314	314	593	485	800	800	621	750	(129)
4398 Other Con. Services	8,457	3,741	4,893	5,144	7,457	3,574	8,000	8,000	7,396	14,000	(6,604)
Total Purchased Services:	\$ 81,162	\$ 85,963	\$ 166,978	\$ 131,433	\$ 124,098	\$ 96,995	\$ 124,981	\$ 124,981	\$ 124,392	\$ 147,725	\$ (23,333)
Fixed Costs:											
4501 Insurance	\$ 27,119	\$ 29,463	\$ 32,925	\$ 22,822	\$ 29,009	\$ 33,926	\$ 34,000	\$ 34,000	\$ 33,487	\$ 37,665	\$ (4,177)
4555 Bank Service Charges			42	24	24	20	36	36	6		6
4560 County Treasurer's	1,420	1,378	1,432	1,385	1,420	1,489	1,600	1,600	1,489	1,600	(111)
Total Fixed Costs:	\$ 28,539	\$ 30,841	\$ 34,399	\$ 24,231	\$ 30,453	\$ 35,436	\$ 35,636	\$ 35,636	\$ 34,982	\$ 39,265	\$ (4,282)
Debt Service											
4610 Bond Principle	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ (5,000)
4611 Bond Principle			-	-	28,859	30,014	31,214	31,214	31,214	108,966	(77,752)
4620 Bond Interest	45,576	36,160	33,413	30,273	27,133	23,600	19,600	19,600	19,600	15,200	4,400
4621 Bond Interest			-	-	34,375	33,221	32,020	32,020	32,020	138,772	(106,752)
4640 Bond Fees		637	-	312	-	605	310	310	310	310	(0)
4641 Bond Fees			-	-	-	-	-	-	-	-	-
Total Debt Service:	\$ 80,576	\$ 71,797	\$ 73,413	\$ 70,584	\$ 135,367	\$ 137,440	\$ 138,144	\$ 138,144	\$ 138,144	\$ 323,248	\$ (185,104)
Maintenance of existing facilities											
4935 Reservoir Controls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4937 CL2 Pacer	-	3,897	-	-	-	-	-	-	-	-	-
4951 Ditch Improvements					10,533	2,085	-	-	-	-	-
4955 Intake Structure				-	2,319	7,275	-	-	-	-	-
4955 Turbidity Meters					-	-	-	-	-	-	-
4955 South Ark Measuring Device					-	-	5,000	-	-	5,000	(5,000)
4955 Alarm System					-	-	-	-	-	-	-
4955 Machinery and Equipment		9,791	8,887	-	19,944	-	16,000	16,000	21,468	30,300	(8,832)
Reservoir Lining					-	-	-	-	-	-	-
Total Maintenance:	\$ -	\$ 13,689	\$ 8,887	\$ -	\$ 32,796	\$ 9,360	\$ 21,000	\$ 16,000	\$ 21,468	\$ 35,300	\$ (13,832)
New Facilities											
5090 Water Facilities	\$ -	\$ -	\$ -	\$ -	\$ 31,290	\$ 62,918	\$ 1,050,000	\$ 750,000	\$ 652,666	\$ 461,500	\$ 191,166
5093 Water Storage Capacity						7,129	39,885	39,885	24,072	-	24,072
5095 Watershed protection						-	266,782	5,000	5,000	-	5,000
5091 Water Rights			26,751	162,248	3,418	41,858	90,000	90,000	68,227	20,000	48,227
Total New Facilities	\$ -	\$ -	\$ 26,751	\$ 162,248	\$ 34,708	\$ 378,687	\$ 1,184,885	\$ 884,885	\$ 749,965	\$ 481,500	\$ 268,465

**City of Salida
2008 Water Fund History and Plant Current Budget**

Water	Actuals						Budget	Amended	Projected	2008 Budget	
	2001	2002	2003	2004	2005	2006	2007	Budget 2007	Actual 2007	Budget 2008	B/(W) Than 2007 Actuals
Expenditures											
Total Dept. 34 Expenditures.	\$ 378,489	\$ 434,949	\$ 542,571	\$ 593,758	\$ 571,031	\$ 889,779	\$ 1,775,919	\$ 1,465,748	\$ 1,325,066	\$ 1,286,610	\$ 38,456
Net Surplus/Deficit) for Operations											
Total of Capital Expenditures	\$ 80,576	\$ 71,797	\$ 100,164	\$ 232,833	\$ 170,074	\$ 516,127	\$ 1,323,029	\$ 1,023,029	\$ 888,110	\$ 804,748	\$ 83,362
Total of Operating Expenditures	\$ 297,913	\$ 363,152	\$ 442,407	\$ 360,925	\$ 400,957	\$ 373,652	\$ 452,890	\$ 442,719	\$ 436,956	\$ 481,862	\$ (44,906)
Total PW Water Operating Expenditures	\$ 99,961	\$ 77,819	\$ 87,335	\$ 154,235	\$ 121,370	\$ 115,008	\$ 375,721	\$ 395,014	\$ 393,895	\$ 598,834	\$ (204,939)
Total Water Operating Revenues	\$ 536,506	\$ 586,310	\$ 628,284	\$ 555,311	\$ 631,554	\$ 581,537	\$ 580,338	\$ 691,121	\$ 709,360	\$ 1,069,477	\$ 360,117
Net Water Operating Surplus/(Deficit)	<u>\$ 138,632</u>	<u>\$ 145,339</u>	<u>\$ 98,541</u>	<u>\$ 40,151</u>	<u>\$ 109,228</u>	<u>\$ 92,877</u>	<u>\$ (248,273)</u>	<u>\$ (146,612)</u>	<u>\$ (121,491)</u>	<u>\$ (11,219)</u>	<u>\$ (126,782)</u>
Beginning Reserves	\$ 1,792,669	\$ 1,865,573	\$ 2,023,644	\$ 1,761,143	\$ 1,655,575	\$ 1,274,334	\$ 1,137,580	\$ 1,137,580	\$ 1,137,580	\$ 2,702,731	
Capital Revenue	460,549	311,127	230,560	324,421	377,152	651,192	3,214,468	2,751,966	2,846,313	704,965	
Net Change in rec/pay	(242,436)	10,302	(86,583)	68,335	(95,159)	(11,397)					
Less Water Capital Expenditures	(80,576)	(71,797)	(100,164)	(232,833)	(170,074)	(516,127)	(1,323,029)	(1,023,029)	(888,110)	(804,748)	
Less PW Water Capital Expenditures	<u>(203,265)</u>	<u>(236,900)</u>	<u>(404,856)</u>	<u>(305,642)</u>	<u>(602,387)</u>	<u>(353,299)</u>	<u>(2,212,633)</u>	<u>(712,633)</u>	<u>(271,561)</u>	<u>(846,472)</u>	
Ending Reserves	<u>\$ 1,865,573</u>	<u>\$ 2,023,644</u>	<u>\$ 1,761,143</u>	<u>\$ 1,655,575</u>	<u>\$ 1,274,334</u>	<u>\$ 1,137,580</u>	<u>\$ 568,113</u>	<u>\$ 2,007,272</u>	<u>\$ 2,702,731</u>	<u>\$ 1,745,258</u>	

City of Salida
Water Infrastructure Actual History and 2008 Budget

Water - Infrastructure

<u>Expenditures</u>	<u>Actuals</u>						<u>Budget</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>2008 Budget</u>
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>Budget</u>	<u>Actuals</u>	<u>2008</u>	<u>B/(W) Than</u>
								<u>2007</u>	<u>2007</u>	<u>2007</u>	<u>2007 Actuals</u>
Department											
36 Water - Infrastructure											
Personnel Services											
4101 Salaries and Wages	\$ 50,845	\$ 57,923	\$ 47,995	\$ 41,200	\$ 82,549	\$ 33,671	\$ 44,038	\$ 53,538	\$ 53,587	\$ 61,481	\$ (7,894)
4104 Overtime	526	365	471	2,634	2,562	151	1,543	6,743	6,670	3,569	3,101
4105 On Call Wages				417	-	-		-	-		-
4107 Unemployment Insurance	74	101	152	77	222	101	137	181	181	195	(14)
4110 Health Insurance			492	-	740	860	-	-	-	16,896	(16,896)
4113 FICA Taxes	3,930	4,459	4,293	3,255	6,276	2,492	3,487	4,479	4,455	4,976	(522)
4102 Retirement/Termination Payout			8,217	-	-	-		-	-		-
4121 Wages for capital projects					(49,241)	-		-	-		-
4115 Retirement	1,280	2,250	3,251	2,463	2,340	1,904	2,642	2,699	3,202	2,846	356
Total Personnel Services:	\$ 56,655	\$ 65,100	\$ 64,871	\$ 50,046	\$ 45,447	\$ 39,181	\$ 51,847	\$ 67,641	\$ 68,095	\$ 89,963	\$ (21,869)
Supplies:											
4201 Office Supplies & Misc.	\$ -	\$ 695	\$ 741	\$ 127	\$ 27	\$ 3	\$ 30	\$ 30	\$ -	\$ 30	\$ (30)
4220 Operating Supplies					-	5	20	20	19	30	(11)
4223 Chemical, Lab, Medical			24	-	8	-	-	-	-		-
4262 Consumable Tools		369	156	249	244	-	200	200	156	200	(44)
4241 Repair and Maint.		2,350	4,642	9,632	4,182	4,989	4,500	6,500	9,474	6,000	3,474
Total Supplies:	\$ -	\$ 3,414	\$ 5,563	\$ 10,008	\$ 4,460	\$ 4,997	\$ 4,750	\$ 6,750	\$ 9,648	\$ 6,260	\$ 3,388
Purchased Services:											
4376 Architectural & Engineering	\$ 2,174	\$ -	\$ 1,759	\$ 3,200	-	5,856	\$ 5,000	\$ 5,000	\$ 653	\$ 5,000	\$ (4,348)
4328 Rental Services Equipment				50	-	-		-	-		-
4337 Membership										387	(387)
4340 Advertising					51	-		-	-		-
4368 Reimbursable Expenses						513		-	-		-
4383 R/M Outside Services (Mach)				4,457	-	2,588	1,500	1,500	855	1,500	(645)
4364 Professional Services				19	-	-	100	100	78	250	(172)
4390 Training			90	80	395	185		-	570	600	(30)
Total Purchased Services:	\$ 2,174	\$ -	\$ 1,849	\$ 7,806	\$ 446	\$ 9,143	\$ 6,600	\$ 6,600	\$ 2,155	\$ 7,737	\$ (5,582)
Construction and Building Materials:											
4401 Construction/Build'g Supplies	\$ 25,619	\$ 1,663	\$ 5,892	\$ 14,141	\$ 11	\$ -		\$ -	\$ -		\$ -
4404 Concrete	600	879	799	1,639	2,660	901	1,000	2,500	3,462	3,500	(38)
4420 Metal Products				-	-	-		-	-		-
4430 Wood Products				-	9	-		-	75	250	(175)
4452 Gravel and Sand	2,280	2,981	2,473	1,191	728	383	1,000	1,000	1,007	1,000	7
4471 Asphalt	304	3,094	1,349	2,146	368	-	1,500	1,500	1,500	1,500	-
4477 Miscellaneous Matter				-	51	-	200	200	-	200	(200)
Total Construction Materials:	\$ 28,803	\$ 8,617	\$ 10,513	\$ 19,117	\$ 3,826	\$ 1,284	\$ 3,700	\$ 5,200	\$ 6,043	\$ 6,450	\$ (407)
Debt Service											

City of Salida
Water Infrastructure Actual History and 2008 Budget

Expenditures	Actuals						Budget	Budget	Actuals	Budget	B/(W) Than
	2001	2002	2003	2004	2005	2006	2007	2007	2007	2008	2007 Actuals
4610 Bond Principle-	\$ -	\$ 5,292		\$ 5,835	\$ 6,127	\$ 6,433	\$ 6,755	\$ 6,755	\$ 6,755	\$ 7,092	\$ (337)
4611 Bond Principle-1996 CIF	85,000	85,000	90,000	95,000	149,783	105,000	110,000	110,000	110,000	120,000	(10,000)
4621 Bond Interest	117,865	122,365	123,322	112,808	57,898	101,774	95,678	95,678	95,678	89,180	6,498
4641 Bond Fees	400	400	400	400	200	400	200	200	200	200	-
Total Debt Service:	\$ 203,265	\$ 213,057	\$ 213,722	\$ 214,042	\$ 214,007	\$ 213,607	\$ 212,633	\$ 212,633	\$ 212,632	\$ 216,472	\$ (3,840)
Maintenance of Existing Infrastructure											
4950 Utility Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
4930 Vehicles & Heavy Equipment						46,855	30,923	30,923	30,995	30,923	72
4955 Machinery and Equipment	12,329	688	4,539	1,500	12,715	8,872	17,800	17,800	16,305	5,000	11,305
Fire Hydrants						-	12,500	12,500	12,500	12,500	-
Meter/Valve Replacement							182,600	182,600	182,600	410,000	(227,400)
5031 Replace Mains/service lines				65,758	54,476	4,677	65,000	65,000	65,554	30,000	35,554
Total Maintenance/Equipment:	\$ 12,329	\$ 688	\$ 4,539	\$ 67,258	\$ 67,191	\$ 60,404	\$ 308,823	\$ 308,823	\$ 307,954	\$ 488,423	\$ (180,470)
New Infrastructure											
5090 Grand Ave/291 Main	\$ -	\$ -	\$ 65,624	\$ -	\$ 102,242	\$ 32,641	\$ -	\$ -			\$ -
5092 New Water Mains					233,866	107,051	2,000,000	500,000	52,303	630,000	(577,697)
5091 Easements for water mains		23,843	683	2,904	-	-	-	-	6,625	-	6,625
5092 Water Main - Highway 50			124,827	88,696	52,272	-	-	-	-	-	-
Total New Infrastructure:	\$ -	\$ 23,843	\$ 191,134	\$ 91,600	\$ 388,380	\$ 139,692	\$ 2,000,000	\$ 500,000	\$ 58,928	\$ 630,000	\$ (571,072)
Total Dept. 36 Expenditures.	\$ 303,226	\$ 314,719	\$ 492,191	\$ 459,877	\$ 723,757	\$ 468,308	\$ 2,588,354	\$ 1,107,647	\$ 665,456	\$ 1,445,306	\$ (779,850)

Separation of Operating and Capital Expenditures											
Total of Operating Expenditure	\$ 99,961	\$ 77,819	\$ 87,335	\$ 154,235	\$ 121,370	\$ 115,008	\$ 375,721	\$ 395,014	\$ 393,895	\$ 598,834	\$ (204,939)
Total of Capital Expenditures	\$ 203,265	\$ 236,900	\$ 404,856	\$ 305,642	\$ 602,387	\$ 353,299	\$ 2,212,633	\$ 712,633	\$ 271,561	\$ 846,472	\$ (574,911)
Total of all Expenditures	\$ 303,226	\$ 314,719	\$ 492,191	\$ 459,877	\$ 723,757	\$ 468,308	\$ 2,588,354	\$ 1,107,647	\$ 665,456	\$ 1,445,306	\$ (779,850)

**City of Salida
Finance Department
Water Fund 2008 Budget**

Water Fund Summary

<u>Operating Budget</u>	2008	2007	2008 Budget	2007	2008 Budget	<u>Full year Actuals</u>					
	<u>Budget</u>	<u>Amended Budget</u>	<u>B/(W) than 2007 Budget</u>	<u>Projected Actuals</u>	<u>B/(W) than 2007 Actuals</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Revenues											
Water Sales	\$ 634,217	\$ 582,644	\$ 51,573	\$ 599,945	\$ 34,272	\$ 535,765	\$ 592,984	\$ 500,759	\$ 607,778	\$ 564,419	\$ 508,520
Water Line Maintenance	107,683	80,646	27,038	82,198	25,485	16,852	16,699	10,073	12,315	9,871	9,831
Final Read Fees	9,635	11,495	(1,860)	9,275	360	8,780	6,660	6,080	-	-	-
Late Fees	7,721	6,737	984	7,721	-	6,716	5,696	4,753	1,768	4,914	4,120
Interest Income	7,648	7,400	248	7,648	-	11,736	8,266	4,208	4,504	5,829	13,232
Maintenance Grant	300,000	-	300,000	-	300,000	-	-	-	-	-	-
Other Revenue	<u>2,573</u>	<u>2,200</u>	<u>373</u>	<u>2,573</u>	<u>-</u>	<u>1,688</u>	<u>1,250</u>	<u>29,439</u>	<u>1,919</u>	<u>1,278</u>	<u>803</u>
Total Operating Revenues	\$ 1,069,477	\$ 691,121	\$ 378,356	\$ 709,360	\$ 360,117	\$ 581,537	\$ 631,554	\$ 555,311	\$ 628,284	\$ 586,310	\$ 536,506
Expenditures											
Water Dept	\$ 481,862	\$ 442,719	\$ (39,143)	\$ 436,956	\$ (44,906)	\$ 373,652	\$ 400,957	\$ 360,925	\$ 442,407	\$ 363,152	\$ 297,913
Public Works Water	<u>598,834</u>	<u>395,014</u>	<u>(203,820)</u>	<u>393,895</u>	<u>(204,939)</u>	<u>115,008</u>	<u>121,370</u>	<u>154,235</u>	<u>87,335</u>	<u>77,819</u>	<u>99,961</u>
Total Operating Expenditures	\$ 1,080,696	\$ 837,733	\$ (242,963)	\$ 830,851	\$ (249,844)	\$ 488,660	\$ 522,327	\$ 515,160	\$ 529,742	\$ 440,971	\$ 397,874
Operating Surplus/(Deficit)	\$ (11,219)	\$ (146,612)	\$ 135,393	\$ (121,491)	\$ 110,272	\$ 92,877	\$ 109,227	\$ 40,151	\$ 98,541	\$ 145,339	\$ 138,632
Capital Budget	2008	2007	2008 Budget	2007	2008 Budget						
Revenue Sources	<u>Budget</u>	<u>Amended Budget</u>	<u>B/(W) than 2007 Budget</u>	<u>Projected Actuals</u>	<u>B/(W) than 2007 Actuals</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
System Development Fees	\$ 189,030	\$ 109,354	\$ 79,676	\$ 145,202	\$ 43,828	\$ 119,059	\$ 81,274	\$ 36,171	\$ 54,610	\$ 55,970	\$ 14,050
Water Resource Fees	138,800	85,698	53,102	132,303	6,497	129,703	85,920	42,820	46,600	67,100	22,200
Commercial Demand Fee	61,335	49,753	11,583	50,836	10,499	28,506	28,448	-	-	-	-
Property Taxes	75,230	74,958	272	74,524	706	73,898	72,289	70,560	72,100	72,267	74,171
Meter/Meter Pit Payments	6,200	-	6,200	9,077	(2,877)	2,278	97	539	39,234	92,474	104,701
Payments on Grand Ave.	3,777	2,603	1,174	3,777	-	11,017	26,059	-	-	-	-
Interest	30,593	29,600	993	30,593	-	46,946	33,064	16,831	18,016	23,316	52,927
Bond Proceeds	-	2,400,000	(2,400,000)	2,400,000	(2,400,000)	-	-	-	-	-	-
Grants	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>239,786</u>	<u>50,000</u>	<u>157,500</u>	<u>-</u>	<u>-</u>	<u>192,500</u>
Total Capital Revenues	\$ 704,965	\$ 2,751,966	(2,047,000)	2,846,313	(2,141,347)	\$ 651,192	\$ 377,152	\$ 324,421	230,560	311,127	460,549
Expenditures											
Water Facility Department	\$ 804,748	\$ 1,023,029	218,281	\$ 888,110	\$ 83,362	\$ 516,127	\$ 170,074	\$ 232,833	100,164	71,797	80,576
Public Works Water System	<u>846,472</u>	<u>712,633</u>	<u>(133,839)</u>	<u>271,561</u>	<u>(574,911)</u>	<u>353,299</u>	<u>602,387</u>	<u>305,642</u>	<u>404,856</u>	<u>236,900</u>	<u>203,265</u>
Total Capital Expenditures	\$ 1,651,220	\$ 1,735,662	84,442	1,159,670	(491,550)	869,426	\$ 772,461	\$ 538,475	505,020	308,697	283,841
Capital Surplus/(Deficit)	\$ (946,255)	\$ 1,016,304	\$ (1,962,558)	\$ 1,686,642	\$ (2,632,897)	\$ (218,235)	\$ (395,309)	\$ (214,054)	\$ (274,460)	\$ 2,430	\$ 176,708
Beginning Reserves	\$ 2,702,731	\$ 1,137,580		\$ 1,137,580							
Ending Reserves	\$ 1,745,258	\$ 2,007,272		\$ 2,702,731							