

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUNDS AVAILABLE
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
REVENUE				
Operating Revenue				
Water Sales	\$ 8,727,083	\$ 8,885,770	\$ 9,125,496	\$ 9,292,067
Tap Connection Charges	\$ 81,596	\$ 22,931	\$ 10,600	\$ 38,595
Sewer Treatment	\$ 3,552,974	\$ 3,558,287	\$ 3,777,948	\$ 3,906,352
Late Charges	\$ 78,369	\$ 65,000	\$ 76,000	\$ 75,000
	<u>\$ 12,440,022</u>	<u>\$ 12,531,988</u>	<u>\$ 12,990,044</u>	<u>\$ 13,312,014</u>
Other Revenues				
Net Investment Income	\$ 131,142	\$ 144,000	\$ 206,000	\$ 152,250
Tap Fees	\$ 608,590	\$ 195,300	\$ 260,000	\$ 459,800
Miscellaneous	\$ 8,400	\$ 1,500	\$ (8,500)	\$ 1,500
General Property Tax	\$ 579,065	\$ 589,618	\$ 589,618	\$ 601,487
Specific Ownership Tax	\$ 63,850	\$ 45,629	\$ 45,629	\$ 46,000
	<u>\$ 1,391,047</u>	<u>\$ 976,047</u>	<u>\$ 1,092,747</u>	<u>\$ 1,261,037</u>
Total Revenue	<u>\$ 13,831,069</u>	<u>\$ 13,508,035</u>	<u>\$ 14,082,791</u>	<u>\$ 14,573,051</u>
EXPENDITURES				
Water Operating Expense				
Source of Supply	\$ 6,232,648	\$ 6,021,136	\$ 6,501,187	\$ 6,203,682
Transmission & Distribution	\$ 1,174,830	\$ 1,285,927	\$ 1,237,104	\$ 1,286,342
	<u>\$ 7,407,478</u>	<u>\$ 7,307,063</u>	<u>\$ 7,738,291</u>	<u>\$ 7,490,023</u>
Sewer Operating Expense				
Sewage Treatment Fees	\$ 2,298,748	\$ 2,793,397	\$ 2,823,311	\$ 2,382,508
Collection & Transmission	\$ 441,846	\$ 711,391	\$ 658,710	\$ 686,824
	<u>\$ 2,740,594</u>	<u>\$ 3,504,788</u>	<u>\$ 3,482,021</u>	<u>\$ 3,069,332</u>
General & Administrative Fees	\$ 971,047	\$ 964,450	\$ 952,529	\$ 1,011,794
Total Operating Expenditures	<u>\$ 11,119,119</u>	<u>\$ 11,776,301</u>	<u>\$ 12,172,841</u>	<u>\$ 11,571,150</u>
Net Operating Gain / Loss	<u>\$ 2,711,950</u>	<u>\$ 1,731,734</u>	<u>\$ 1,909,950</u>	<u>\$ 3,001,901</u>
Capital Outlays				
Water	\$ 20,494	\$ 540,000	\$ 40,311	\$ 2,125,558
Sewer	\$ 312,837	\$ 1,999,490	\$ 650,970	\$ 1,821,390
Administrative	\$ -	\$ 75,000	\$ 75,000	\$ 186,000
	<u>\$ 333,331</u>	<u>\$ 2,614,490</u>	<u>\$ 766,281</u>	<u>\$ 4,132,948</u>
Total Expenditures	<u>\$ 11,452,450</u>	<u>\$ 14,390,791</u>	<u>\$ 12,939,122</u>	<u>\$ 15,704,098</u>
EXCESS OF REVENUE (UNDER) EXPENDITURES	<u>\$ 2,378,619</u>	<u>\$ (882,756)</u>	<u>\$ 1,143,669</u>	<u>\$ (1,131,047)</u>

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF REVENUES
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Operating Revenues				
Water Sales				
Meter Turn Off	\$ 5,600	\$ 6,000	\$ 6,000	\$ 6,000
Metered Sales to General Customers	\$ 7,202,751	\$ 7,311,730	\$ 7,546,956	\$ 7,664,125
Svs Charge to Gen Customers	\$ 1,468,314	\$ 1,535,040	\$ 1,535,040	\$ 1,596,442
Stand by charges	\$ 15,191	\$ 15,500	\$ 20,000	\$ 15,500
Sale of Potable Water	\$ 35,227	\$ 17,500	\$ 17,500	\$ 10,000
	<u>\$ 8,727,083</u>	<u>\$ 8,885,770</u>	<u>\$ 9,125,496</u>	<u>\$ 9,292,067</u>
Tap Connection Charges				
Inspection Fees - Water	\$ 10,238	\$ 2,100	\$ 2,100	\$ 2,000
Meters & Accessories	\$ 63,975	\$ 18,731	\$ 8,000	\$ 34,595
Inspection Fees - Sewer	\$ 7,383	\$ 2,100	\$ 500	\$ 2,000
	<u>\$ 81,596</u>	<u>\$ 22,931</u>	<u>\$ 10,600</u>	<u>\$ 38,595</u>
Sewer Treatment				
Sewer Treatment to General Customers	\$ 2,572,518	\$ 2,525,195	\$ 2,768,608	\$ 2,879,352
Sewer Service Charge	\$ 872,585	\$ 920,000	\$ 900,000	\$ 936,000
Sewer - Alameda	\$ 107,667	\$ 113,092	\$ 109,340	\$ 91,000
Sewer Line Maint Fee	\$ 204	\$ -	\$ -	\$ -
	<u>\$ 3,552,974</u>	<u>\$ 3,558,287</u>	<u>\$ 3,777,948</u>	<u>\$ 3,906,352</u>
Late Charges				
Late Charge Water	\$ 62,695	\$ 52,000	\$ 61,000	\$ 60,000
Late Charges - Sewer	\$ 15,674	\$ 13,000	\$ 15,000	\$ 15,000
	<u>\$ 78,369</u>	<u>\$ 65,000</u>	<u>\$ 76,000</u>	<u>\$ 75,000</u>
Operating Revenues	<u>\$ 12,440,022</u>	<u>\$ 12,531,988</u>	<u>\$ 12,990,044</u>	<u>\$ 13,312,014</u>
Other Revenues				
Net Investment Income				
Interest Income	\$ 131,142	\$ 144,000	\$ 206,000	\$ 152,250
	<u>\$ 131,142</u>	<u>\$ 144,000</u>	<u>\$ 206,000</u>	<u>\$ 152,250</u>
Tap Fees				
Tap Fees - Water	\$ 361,650	\$ 106,750	\$ 143,000	\$ 251,350
Tap Fees - Sewer	\$ 246,940	\$ 88,550	\$ 117,000	\$ 208,450
	<u>\$ 608,590</u>	<u>\$ 195,300</u>	<u>\$ 260,000</u>	<u>\$ 459,800</u>
Miscellaneous				
Miscellaneous	\$ 1,798	\$ 500	\$ 500	\$ 500
Special Permits and Fees	\$ 1,075	\$ 1,000	\$ 1,000	\$ 1,000
Damage Recovery Suspense - Net	\$ 5,527	\$ -	\$ (10,000)	\$ -
	<u>\$ 8,400</u>	<u>\$ 1,500</u>	<u>\$ (8,500)</u>	<u>\$ 1,500</u>
General Property Tax				
Property Tax	\$ 579,065	\$ 589,618	\$ 589,618	\$ 601,487
Mill Levy Credit	\$ -	\$ -	\$ -	\$ -
	<u>\$ 579,065</u>	<u>\$ 589,618</u>	<u>\$ 589,618</u>	<u>\$ 601,487</u>
Specific Ownership Tax	\$ 63,850	\$ 45,629	\$ 45,629	\$ 46,000
Other Revenues	\$ 1,391,047	\$ 976,047	\$ 1,092,747	\$ 1,261,037
Total Revenues	<u>\$ 13,831,069</u>	<u>\$ 13,508,035</u>	<u>\$ 14,082,791</u>	<u>\$ 14,573,051</u>

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF DIRECT WATER EXPENSES
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Water Operating Expense				
Source of Supply				
Water Purchases	\$ 6,073,612	\$ 5,841,027	\$ 6,321,878	\$ 6,015,873
Service Charge	\$ 159,036	\$ 180,109	\$ 179,309	\$ 187,809
Total Source of Supply	\$ 6,232,648	\$ 6,021,136	\$ 6,501,187	\$ 6,203,682
Transmission & Distribution				
Employee Pensions - Benefits	\$ 80,351	\$ 79,266	\$ 78,961	\$ 86,825
Safety Equipment	\$ 3,542	\$ 5,000	\$ 5,000	\$ 5,000
Continuing Education	\$ 1,223	\$ 3,000	\$ 1,800	\$ 3,000
Uniforms	\$ 1,037	\$ 1,600	\$ 1,600	\$ 1,600
Operating Supplies	\$ 1,685	\$ 2,000	\$ 2,500	\$ 2,060
Repair & Maintenance Service	\$ 47,614	\$ 88,000	\$ 88,000	\$ 88,000
Repair & Maintenance Lines	\$ 113,297	\$ 205,000	\$ 205,000	\$ 175,000
Salaries & Wages	\$ 316,379	\$ 256,445	\$ 264,484	\$ 287,738
Taxes - Payroll	\$ 24,733	\$ 20,516	\$ 20,909	\$ 23,019
Repair & Maintenance Building & Equipment	\$ 7,277	\$ 10,000	\$ 5,500	\$ 10,000
Telephone	\$ 12,484	\$ 14,000	\$ 14,000	\$ 14,000
Equipment Expense	\$ 1,770	\$ 2,100	\$ 2,100	\$ 2,100
Tools	\$ 8,339	\$ 5,000	\$ 5,000	\$ 5,000
Utilities	\$ 23,408	\$ 26,000	\$ 26,000	\$ 26,000
Fire Hydrant Maintenance	\$ 1,987	\$ 3,000	\$ 500	\$ 3,000
Engineering	\$ 22,564	\$ 41,000	\$ 12,000	\$ 40,000
Water Quality Supplies	\$ (181)	\$ 1,100	\$ 1,100	\$ 1,100
Water Quality Certification	\$ 310	\$ 1,000	\$ 1,000	\$ 1,000
Truck Expense	\$ 14,833	\$ 16,000	\$ 16,000	\$ 15,000
Water Tap Installation	\$ 84,089	\$ 22,750	\$ 15,000	\$ 34,595
Miscellaneous Expense	\$ 1,080	\$ 500	\$ 500	\$ 500
Meter Testing	\$ -	\$ 5,000	\$ -	\$ 2,500
Leak Detection	\$ -	\$ 5,150	\$ 5,150	\$ 5,305
MXU Replacement	\$ 397,017	\$ 400,000	\$ 400,000	\$ 400,000
Water line pipe testing	\$ 9,992	\$ 47,500	\$ 40,000	\$ 32,000
Pump Station Maintenance	\$ -	\$ 25,000	\$ 25,000	\$ 22,000
Total Transmission & Distribution	\$ 1,174,830	\$ 1,285,927	\$ 1,237,104	\$ 1,286,342
Total Water Operating Expense	\$ 7,407,478	\$ 7,307,063	\$ 7,738,291	\$ 7,490,023

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF DIRECT SEWER OPERATING EXPENSES
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Sewer Operating Expense				
Sewage Treatment Fees				
Green Mountain WSD	\$ 6,461	\$ 5,800	\$ 5,800	\$ 6,140
Bear Creek WSD	\$ 14,290	\$ 15,875	\$ 14,290	\$ 18,457
South Sheridan WSD	\$ 4,455	\$ 7,200	\$ 7,955	\$ 7,939
Sewage Treatment	\$ 2,273,542	\$ 2,764,522	\$ 2,795,266	\$ 2,349,972
Total Sewage Treatment Fees	\$ 2,298,748	\$ 2,793,397	\$ 2,823,311	\$ 2,382,508
Collection & Transmission				
Safety Equipment	\$ 885	\$ 5,000	\$ 5,000	\$ 5,000
Uniforms	\$ 228	\$ 500	\$ 500	\$ 500
Operating Supplies	\$ 368	\$ 606	\$ 800	\$ 624
Repair & Maintenance - Other	\$ 36,425	\$ 77,250	\$ 77,250	\$ 75,000
Repair & Maintenance - Prevent	\$ 130,263	\$ 134,930	\$ 134,930	\$ 135,000
Findings / Repairs Sewer Cleaning	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Salaries & Wages	\$ 79,095	\$ 64,111	\$ 66,121	\$ 77,658
Taxes - Payroll	\$ 6,337	\$ 5,129	\$ 5,227	\$ 6,213
Employee Pensions - Benefits	\$ 19,950	\$ 20,000	\$ 19,967	\$ 21,707
Continuing Education	\$ 306	\$ 750	\$ 750	\$ 750
Sanitary Sewer Line TV	\$ 121,129	\$ 116,000	\$ 131,000	\$ 118,320
Engineering Fees	\$ 32,342	\$ 40,000	\$ 20,000	\$ 39,000
Engineering - Monitor Flow	\$ -	\$ 30,000	\$ -	\$ 15,000
Engineering - Sewer Video Review	\$ -	\$ 20,000	\$ -	\$ 10,000
Repair & Maintenance - Building & Equipment	\$ 1,736	\$ 2,200	\$ 2,200	\$ 2,200
Telephone	\$ 3,169	\$ 3,500	\$ 3,500	\$ 3,500
Equipment Expense	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Tools	\$ 2,016	\$ 1,545	\$ 1,545	\$ 1,550
Utilities	\$ 3,666	\$ 4,500	\$ 4,500	\$ 4,545
Sewer Operator Certification	\$ 315	\$ 250	\$ 300	\$ 258
Truck Expense	\$ 3,616	\$ 4,120	\$ 4,120	\$ 4,000
Sewer pipe testing	\$ -	\$ 80,000	\$ 80,000	\$ 65,000
Total Collection & Transmission	\$ 441,846	\$ 711,391	\$ 658,710	\$ 686,824
Total Sewer Operating Expense	\$ 2,740,594	\$ 3,504,788	\$ 3,482,021	\$ 3,069,332

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSE
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
General & Administrative Fees				
Accounting	\$ 20,826	\$ 27,000	\$ 27,000	\$ 27,270
Seminars	\$ 14,263	\$ 14,500	\$ 14,500	\$ 14,935
Auditing Services	\$ 18,900	\$ 20,000	\$ 20,000	\$ 21,000
County Treasurer Collection Fees	\$ 8,693	\$ 9,100	\$ 9,100	\$ 9,100
Meeting Expense	\$ 6,618	\$ 3,000	\$ 3,000	\$ 2,000
Directors Expense	\$ 6,500	\$ 6,200	\$ 6,200	\$ 7,000
Legal	\$ 28,859	\$ 40,000	\$ 40,000	\$ 40,000
General Engineering Expense	\$ 26,204	\$ 35,000	\$ 20,000	\$ 35,000
Copier Lease	\$ 13,353	\$ 12,500	\$ 12,500	\$ 12,500
Employee Pensions - Benefits	\$ 108,481	\$ 118,194	\$ 109,098	\$ 119,214
Insurance	\$ 14,510	\$ 45,000	\$ 49,000	\$ 46,000
Continuing Education	\$ 2,195	\$ 6,000	\$ 1,500	\$ 6,000
Other Expense	\$ 9,097	\$ 2,500	\$ 3,518	\$ 2,500
Office Supplies & Expense	\$ 26,439	\$ 27,810	\$ 27,810	\$ 27,000
Mailing Expense	\$ 44,989	\$ 60,000	\$ 60,000	\$ 60,000
Master Plan	\$ 65,517	\$ -	\$ 2,740	\$ -
Repair and Maint - Equipment	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Repair & Maint	\$ 31,147	\$ 20,600	\$ 20,600	\$ 30,000
Wages & Salaries	\$ 363,611	\$ 379,163	\$ 363,179	\$ 370,829
Taxes - Payroll	\$ 28,174	\$ 30,333	\$ 28,703	\$ 29,666
Water Rate Study	\$ 29,595	\$ 20,000	\$ 20,000	\$ 20,600
Telephone	\$ 7,249	\$ 7,000	\$ 10,000	\$ 7,500
Utilities	\$ 4,464	\$ 4,600	\$ 4,600	\$ 4,738
Computer Consulting	\$ 21,845	\$ 25,750	\$ 27,000	\$ 26,000
Computer Expense	\$ 40,425	\$ 20,000	\$ 35,000	\$ 25,000
Bank Charges	\$ 19,937	\$ 25,000	\$ 33,000	\$ 31,200
Bank Error	\$ 5,949	\$ -	\$ -	\$ -
Dues	\$ 2,721	\$ 3,200	\$ 3,200	\$ 6,742
Auto Expense	\$ 598	\$ 1,000	\$ 1,000	\$ 1,000
Election Expense	\$ -	\$ -	\$ -	\$ 25,000
Lien - Fees	\$ (112)	\$ -	\$ (719)	\$ -
Sales Clearing	\$ -	\$ -	\$ -	\$ -
	<u>\$ 971,047</u>	<u>\$ 964,450</u>	<u>\$ 952,529</u>	<u>\$ 1,011,794</u>

BANCROFT-CLOVER WATER & SANITATION DISTRICT
SCHEDULE OF CAPITAL EXPENSES
2020 BUDGET
FINAL November 18, 2019

	2018 Actual	2019 Budget	2019 Proj	2020 Budget
Water Capital				
SCADA Maintenance	\$ 3,870	\$ 10,000	\$ -	\$ 30,000
GIS Development (Equip, software, support)	\$ 14,294	\$ 25,000	\$ 1,451	\$ 25,000
GPS Surface Features	\$ -	\$ 5,000	\$ -	\$ 5,000
General Mapping	\$ -	\$ 20,000	\$ -	\$ 10,000
Easements on Key Maps	\$ -	\$ 5,000	\$ -	\$ -
Vehicle Replacement	\$ -	\$ -	\$ -	\$ 25,558
Pierson Pump Station-Construct	\$ 2,330	\$ -	\$ -	\$ -
Hoyt St Pump	\$ -	\$ 10,000	\$ -	\$ -
Water Master Plan Expected Work	\$ -	\$ 10,000	\$ -	\$ -
Planned Renewal & Replacement - Webster St	\$ -	\$ 455,000	\$ 38,860	\$ 400,000
Ohio Ave-Harlan to Pierce & Marshall-Ohio to Exposition	\$ -	\$ -	\$ -	\$ 660,000
W Jewell Ave - Carr to Wadsworth	\$ -	\$ -	\$ -	\$ 970,000
	<u>\$ 20,494</u>	<u>\$ 540,000</u>	<u>\$ 40,311</u>	<u>\$ 2,125,558</u>
Sewer Capital				
Sewer rehab - lining	\$ 218,511	\$ 599,490	\$ 114,831	\$ 500,000
W Mexico & Lee St - rehab manholes	\$ 23,828	\$ -	\$ -	\$ -
Green Gables Sewer Connection	\$ 5,000	\$ -	\$ -	\$ -
GIS Equipment Software & Support	\$ 13,326	\$ 25,000	\$ 135	\$ 20,000
GPS Surface Features	\$ -	\$ 5,000	\$ -	\$ 5,000
General Mapping	\$ -	\$ 20,000	\$ -	\$ 10,000
Easements on Key Maps	\$ -	\$ 5,000	\$ -	\$ -
Monitor Sewer Flows - Smart Lids	\$ -	\$ 30,000	\$ -	\$ 30,000
Vehicle Replacement	\$ -	\$ -	\$ -	\$ 6,390
S Lee St infiltration study & mitigation	\$ 19,462	\$ 15,000	\$ -	\$ -
Jewell Ave by pass study & construction	\$ 32,710	\$ 1,300,000	\$ 121,004	\$ 1,250,000
Sewer Master Plan Expected Work	\$ -	\$ -	\$ 415,000	\$ -
	<u>\$ 312,837</u>	<u>\$ 1,999,490</u>	<u>\$ 650,970</u>	<u>\$ 1,821,390</u>
Administrative Capital				
Equipment & Building - Billing System	\$ -	\$ 75,000	\$ 75,000	\$ 100,000
Equipment & Building - Access Control	\$ -	\$ -	\$ -	\$ 10,000
Equipment - Water Valve Maint. Trailer	\$ -	\$ -	\$ -	\$ 76,000
Equipment - Sewer	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 186,000</u>
Total Capital	<u>\$ 333,331</u>	<u>\$ 2,614,490</u>	<u>\$ 766,281</u>	<u>\$ 4,132,948</u>