

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUNDS AVAILABLE**  
**2023 BUDGET**  
**December 15, 2022**

	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 BUDGET	2023 Budget to 2022 Budget	2023 Budget to 2022 Proj
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Water Sales	\$ 10,462,889	\$ 10,367,877	\$ 9,449,090	\$ 9,767,696	-5.8%	3.4%
Tap Connection Charges	\$ 55,000	\$ 18,200	\$ 18,200	\$ 8,500	-53.3%	-53.3%
Sewer Treatment	\$ 3,769,039	\$ 3,937,228	\$ 3,937,228	\$ 4,106,162	4.3%	4.3%
Late Charges	\$ 65,000	\$ 65,000	\$ 65,000	\$ 62,000	-4.6%	-4.6%
	<u>\$ 14,351,928</u>	<u>\$ 14,388,305</u>	<u>\$ 13,469,518</u>	<u>\$ 13,944,358</u>	<u>-3.1%</u>	<u>3.5%</u>
Other Revenues						
Net Investment Income	\$ 80,000	\$ 80,000	\$ 235,000	\$ 394,330	392.9%	67.8%
Tap Fees	\$ 1,662,600	\$ 302,250	\$ 200,000	\$ 1,044,030	245.4%	422.0%
Miscellaneous	\$ 2,500	\$ 1,750	\$ 6,500	\$ 1,750	0.0%	-73.1%
General Property Tax	\$ 604,565	\$ 605,370	\$ 605,370	\$ 608,637	0.5%	0.5%
Specific Ownership Tax	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	0.0%	0.0%
	<u>\$ 2,394,665</u>	<u>\$ 1,034,370</u>	<u>\$ 1,091,870</u>	<u>\$ 2,093,747</u>	<u>102.4%</u>	<u>91.8%</u>
Total Revenue	<u>\$ 16,746,593</u>	<u>\$ 15,422,675</u>	<u>\$ 14,561,388</u>	<u>\$ 16,038,105</u>	<u>4.0%</u>	<u>10.1%</u>
<b>EXPENDITURES</b>						
<b>Water Operating Expense</b>						
Source of Supply	\$ 6,791,586	\$ 7,173,355	\$ 7,174,695	\$ 7,256,723	1.2%	1.1%
Transmission & Distribution	\$ 960,347	\$ 990,009	\$ 1,101,749	\$ 1,172,698	18.5%	6.4%
	<u>\$ 7,751,933</u>	<u>\$ 8,163,364</u>	<u>\$ 8,276,444</u>	<u>\$ 8,429,421</u>	<u>3.3%</u>	<u>1.8%</u>
<b>Sewer Operating Expense</b>						
Sewage Treatment Fees	\$ 2,603,700	\$ 2,476,805	\$ 2,476,806	\$ 2,602,888	5.1%	5.1%
Collection & Transmission	\$ 602,526	\$ 687,235	\$ 674,331	\$ 737,448	7.3%	9.4%
	<u>\$ 3,206,226</u>	<u>\$ 3,164,040</u>	<u>\$ 3,151,137</u>	<u>\$ 3,340,336</u>	<u>5.6%</u>	<u>6.0%</u>
<b>General &amp; Administrative Fees</b>	\$ 1,081,892	\$ 1,186,574	\$ 1,186,064	\$ 1,398,352	17.8%	17.9%
<b>Total Operating Expenditures</b>	\$ 12,040,051	\$ 12,513,978	\$ 12,613,645	\$ 13,168,109	5.2%	4.4%
<b>Net Operating Gain / Loss</b>	<u>\$ 4,706,542</u>	<u>\$ 2,908,697</u>	<u>\$ 1,947,743</u>	<u>\$ 2,869,996</u>	<u>-1.3%</u>	<u>47.3%</u>
<b>Capital Outlays</b>						
Water	\$ 2,457,441	\$ 1,704,330	\$ 287,465	\$ 1,705,000	0.0%	493.1%
Sewer	\$ 1,503,063	\$ 1,422,600	\$ 1,924,720	\$ 1,130,000	-20.6%	-41.3%
Administrative	\$ 100,000	\$ 100,000	\$ 30,232	\$ 75,000	-25.0%	148.1%
	<u>\$ 4,060,504</u>	<u>\$ 3,226,930</u>	<u>\$ 2,242,417</u>	<u>\$ 2,910,000</u>	<u>-9.8%</u>	<u>29.8%</u>
Total Expenditures	<u>\$ 16,100,555</u>	<u>\$ 15,740,908</u>	<u>\$ 14,856,062</u>	<u>\$ 16,078,109</u>	<u>2.1%</u>	<u>8.2%</u>
<b>EXCESS OF REVENUE (UNDER) EXPENDITURES</b>	<u>\$ 646,038</u>	<u>\$ (318,233)</u>	<u>\$ (294,674)</u>	<u>\$ (40,004)</u>	<u>-87.4%</u>	<u>-86.4%</u>

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF REVENUES**  
**2023 BUDGET**  
**December 15, 2022**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 PROJECTED</u>	<u>2023 BUDGET</u>
<b>Operating Revenues</b>				
Water Sales				
Meter Turn Off	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Metered Sales to General Customers	\$ 8,801,000	\$ 8,630,181	\$ 7,764,050	\$ 8,033,000
Svs Charge to Gen Customers	\$ 1,620,389	\$ 1,704,696	\$ 1,652,040	\$ 1,704,696
Stand by charges	\$ 21,500	\$ 23,000	\$ 23,000	\$ 23,500
Sale of Potable Water	\$ 15,000	\$ 5,000	\$ 5,000	\$ 1,500
	<u>\$ 10,462,889</u>	<u>\$ 10,367,877</u>	<u>\$ 9,449,090</u>	<u>\$ 9,767,696</u>
Tap Connection Charges				
Inspection Fees - Water	\$ 12,000	\$ 6,000	\$ 6,000	\$ 3,000
Meters & Accessories	\$ 32,000	\$ 6,200	\$ 6,200	\$ 3,000
Inspection Fees - Sewer	\$ 11,000	\$ 6,000	\$ 6,000	\$ 2,500
	<u>\$ 55,000</u>	<u>\$ 18,200</u>	<u>\$ 18,200</u>	<u>\$ 8,500</u>
Sewer Treatment				
Sewer Treatment to General Customers	\$ 2,688,920	\$ 2,828,726	\$ 2,828,726	\$ 2,970,162
Sewer Service Charge	\$ 964,080	\$ 993,002	\$ 993,002	\$ 1,023,750
Sewer - Alameda	\$ 116,039	\$ 115,500	\$ 115,500	\$ 112,250
	<u>\$ 3,769,039</u>	<u>\$ 3,937,228</u>	<u>\$ 3,937,228</u>	<u>\$ 4,106,162</u>
Late Charges				
Late Charge Water	\$ 52,000	\$ 52,000	\$ 65,000	\$ 62,000
Late Charges - Sewer	\$ 13,000	\$ 13,000	\$ -	\$ -
	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 62,000</u>
Operating Revenues	<u>\$ 14,351,928</u>	<u>\$ 14,388,305</u>	<u>\$ 13,469,518</u>	<u>\$ 13,944,358</u>
<b>Other Revenues</b>				
Interest Income	\$ 80,000	\$ 80,000	\$ 235,000	\$ 394,330
	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 235,000</u>	<u>\$ 394,330</u>
Tap Fees				
Tap Fees - Water	\$ 908,200	\$ 165,230	\$ 110,000	\$ 570,712
Tap Fees - Sewer	\$ 754,400	\$ 137,020	\$ 90,000	\$ 473,318
	<u>\$ 1,662,600</u>	<u>\$ 302,250</u>	<u>\$ 200,000</u>	<u>\$ 1,044,030</u>
Miscellaneous				
Miscellaneous	\$ 1,847	\$ 1,000	\$ 1,600	\$ 1,000
Special Permits and Fees	\$ 653	\$ 750	\$ 4,900	\$ 750
	<u>\$ 2,500</u>	<u>\$ 1,750</u>	<u>\$ 6,500</u>	<u>\$ 1,750</u>
General Property Tax				
Property Tax	\$ 604,565	\$ 605,370	\$ 605,370	\$ 608,637
	<u>\$ 604,565</u>	<u>\$ 605,370</u>	<u>\$ 605,370</u>	<u>\$ 608,637</u>
Specific Ownership Tax				
	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Other Revenues	\$ 2,394,665	\$ 1,034,370	\$ 1,091,870	\$ 2,093,747
<b>Total Revenues</b>	<u>\$ 16,746,593</u>	<u>\$ 15,422,675</u>	<u>\$ 14,561,388</u>	<u>\$ 16,038,105</u>

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF DIRECT WATER OPERATING EXPENSES**  
**2023 BUDGET**  
**December 15, 2022**

	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>
<b>Water Operating Expense</b>				
Source of Supply				
Water Purchases	\$ 6,600,451	\$ 6,973,825	\$ 6,975,165	\$ 7,035,000
Service Charge	\$ 191,135	\$ 199,530	\$ 199,530	\$ 221,723
Total Source of Supply	\$ 6,791,586	\$ 7,173,355	\$ 7,174,695	\$ 7,256,723
Transmission & Distribution				
Employee Pensions - Benefits	\$ 82,473	\$ 107,213	\$ 111,885	\$ 112,385
Safety Equipment	\$ 5,000	\$ 6,000	\$ 6,000	\$ 12,800
Continuing Education	\$ 3,000	\$ 3,000	\$ 3,000	\$ 12,000
Uniforms	\$ 1,650	\$ 1,600	\$ 1,600	\$ 1,600
Operating Supplies	\$ 3,200	\$ 3,000	\$ 3,000	\$ 3,300
Repair & Maintenance Service	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
Repair & Maintenance Lines	\$ 175,000	\$ 175,000	\$ 250,000	\$ 220,000
Salaries & Wages	\$ 291,295	\$ 304,622	\$ 309,620	\$ 337,608
Taxes - Payroll	\$ 23,157	\$ 24,370	\$ 24,129	\$ 20,256
Repair & Maintenance Building & Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Telephone	\$ 14,000	\$ 12,000	\$ 13,000	\$ 24,000
Equipment Expense	\$ 2,100	\$ 3,000	\$ 3,000	\$ 3,000
Tools	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Utilities	\$ 26,800	\$ 28,150	\$ 32,500	\$ 34,000
Fire Hydrant Maintenance	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,500
Engineering	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Meter Replacement Program	\$ -	\$ 100,000	\$ 100,000	\$ 110,000
Water Quality Supplies	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Water Quality Certification	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Truck Expense	\$ 17,000	\$ 24,000	\$ 24,000	\$ 24,000
Water Tap Installation	\$ 35,000	\$ 6,290	\$ 20,000	\$ 21,000
Miscellaneous Expense	\$ 2,565	\$ 2,000	\$ 2,000	\$ 2,200
Meter Testing	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Leak Detection	\$ 5,500	\$ 5,665	\$ 5,665	\$ 5,665
MXU Replacement	\$ 100,000	\$ 25,000	\$ 25,000	\$ 15,000
Water line pipe testing	\$ -	\$ -	\$ -	\$ 30,000
Pump Station Maintenance	\$ 16,507	\$ -	\$ -	\$ 15,000
Utility Locates	\$ 5,000	\$ 5,000	\$ 13,250	\$ 14,284
Total Transmission & Distribution	\$ 960,347	\$ 990,009	\$ 1,101,749	\$ 1,172,698
<b>Total Water Operating Expense</b>	<b>\$ 7,751,933</b>	<b>\$ 8,163,364</b>	<b>\$ 8,276,444</b>	<b>\$ 8,429,421</b>

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF DIRECT SEWER OPERATING EXPENSES**  
**2023 BUDGET**  
**December 15, 2022**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 PROJECTED</u>	<u>2023 BUDGET</u>
<b>Sewer Operating Expense</b>				
Sewage Treatment Fees				
Green Mountain WSD	\$ 6,500	\$ 6,825	\$ 6,825	\$ 7,166
Bear Creek WSD	\$ 19,500	\$ 20,183	\$ 20,183	\$ 20,000
South Sheridan WSD	\$ 7,963	\$ 8,242	\$ 8,242	\$ 8,654
Sewage Treatment	\$ 2,569,737	\$ 2,441,556	\$ 2,441,556	\$ 2,567,068
Total Sewage Treatment Fees	\$ 2,603,700	\$ 2,476,805	\$ 2,476,806	\$ 2,602,888
<b>Collection &amp; Transmission</b>				
Safety Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,700
Uniforms	\$ 550	\$ 500	\$ 500	\$ 500
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,100
Repair & Maintenance - Other	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Repair & Maintenance - Prevent	\$ 125,000	\$ 142,774	\$ 142,774	\$ 178,000
Findings / Repairs Sewer Cleaning	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Salaries & Wages	\$ 81,326	\$ 90,554	\$ 77,405	\$ 94,964
Taxes - Payroll	\$ 6,465	\$ 6,840	\$ 6,060	\$ 5,698
Employee Pensions - Benefits	\$ 20,485	\$ 26,999	\$ 28,024	\$ 28,102
Continuing Education	\$ 750	\$ 750	\$ 750	\$ 3,000
Sanitary Sewer Line TV	\$ 114,000	\$ 132,756	\$ 132,756	\$ 124,000
Engineering Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Engineering - Monitor Flow	\$ 5,000	\$ 1,000	\$ 1,000	-
Engineering - Sewer Video Review	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Repair & Maintenance - Building & Equipment	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Telephone	\$ 3,600	\$ 3,500	\$ 3,500	\$ 7,000
Equipment Expense	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Tools	\$ 1,550	\$ 1,500	\$ 1,500	\$ 1,500
Utilities	\$ 4,600	\$ 4,830	\$ 4,830	\$ 5,313
Sewer Operator Certification	\$ 500	\$ 750	\$ 750	\$ 750
Truck Expense	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,600
Manhole Inspections	\$ -	\$ 28,782	\$ 28,782	\$ 42,000
Utility Locates	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,521
Total Collection & Transmission	\$ 602,526	\$ 687,235	\$ 674,331	\$ 737,448
<b>Total Sewer Operating Expense</b>	<b>\$ 3,206,226</b>	<b>\$ 3,164,040</b>	<b>\$ 3,151,137</b>	<b>\$ 3,340,336</b>

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSE**  
**2023 BUDGET**  
**December 15, 2022**

	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>
<b>General &amp; Administrative Fees</b>				
Accounting	\$ 28,143	\$ 28,500	\$ 28,500	\$ 29,000
Seminars	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Auditing Services	\$ 22,000	\$ 23,000	\$ 23,000	\$ 23,000
County Treasurer Collection Fees	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300
Meeting Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Directors Expense	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Legal	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
TAC Membership	\$ 3,100	\$ -	\$ -	\$ -
General Engineering Expense	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Copier Lease	\$ 12,600	\$ 13,000	\$ 13,000	\$ 13,000
Employee Pensions - Benefits	\$ 107,864	\$ 136,033	\$ 110,193	\$ 121,597
Insurance	\$ 46,000	\$ 46,000	\$ 46,000	\$ 47,258
Continuing Education	\$ 6,000	\$ 6,000	\$ 6,000	\$ 12,000
Human Resources Consulting	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Other Expense	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000
Office Supplies & Expense	\$ 27,810	\$ 29,000	\$ 29,000	\$ 30,000
Mailing Expense	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,500
Master Plan	\$ 1,656	\$ -	\$ 40,000	\$ 25,000
Repair and Maint - Equipment	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Repair & Maint	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Wages & Salaries	\$ 404,133	\$ 434,852	\$ 416,540	\$ 455,203
Taxes - Payroll	\$ 32,011	\$ 34,788	\$ 33,034	\$ 27,312
Water Rate Study	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
Telephone	\$ 8,250	\$ 8,500	\$ 8,500	\$ 9,000
Utilities	\$ 4,900	\$ 5,150	\$ 5,150	\$ 6,500
Computer Consulting	\$ 66,780	\$ 60,000	\$ 60,000	\$ 73,842
Computer Cybersecurity	\$ -	\$ -	\$ -	\$ 45,740
Computer Expense	\$ 25,000	\$ 21,000	\$ 50,000	\$ 50,000
Bank Charges	\$ 55,000	\$ 90,000	\$ 100,000	\$ 100,000
Bank Error	\$ -	\$ -	\$ 209	\$ -
Dues	\$ 6,742	\$ 7,450	\$ 7,450	\$ 7,500
Auto Expense	\$ 1,000	\$ -	\$ -	\$ -
Election Expense	\$ -	\$ 20,000	\$ -	\$ 80,000
Computer Hardware & Software	\$ -	\$ -	\$ -	\$ 15,000
Lien - Fees	\$ -	\$ -	\$ 13	\$ 100
Sales Clearing	\$ 9,603	\$ -	\$ 7,034	\$ -
Temporary Help	\$ -	\$ -	\$ 1,141	\$ -
	<b>\$ 1,081,892</b>	<b>\$ 1,186,574</b>	<b>\$ 1,186,064</b>	<b>\$ 1,398,352</b>

**BANCROFT-CLOVER WATER & SANITATION DISTRICT**  
**SCHEDULE OF CAPITAL EXPENSES**  
**2023 BUDGET**  
**December 15, 2022**

	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>
<b>Water Capital</b>				
SCADA Maintenance	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
GIS Development (Equip, software, support)	\$ 25,000	\$ 20,000	\$ 10,135	\$ 5,000
GPS Surface Features	\$ 15,000	\$ 5,000	\$ -	\$ 5,000
General Mapping	\$ 10,000	\$ 10,000	\$ 633	\$ 5,000
Vehicle Replacement	\$ 56,000	\$ 30,400	\$ -	\$ 80,000
Pierson Pump Station-Construct	\$ -	\$ -	\$ 10,108	\$ -
Planned Renewal & Replacement - Webster St	\$ -	\$ -	\$ 10,703	\$ -
W Jewell Ave - Carr to Wadsworth	\$ 400,000	\$ 400,000	\$ 47,353	\$ -
W Ohio Ave. between S Harlan St & S. Sheridan	\$ 623,608	\$ -	\$ 12,284	\$ -
W. Ohio Ave. & S. Pierce St.	\$ 623,608	\$ -	\$ -	\$ -
Miss Ave btwn Chase St & Sheridan Blvd	\$ 689,225	\$ -	\$ 85,000	\$ -
W. Florida Pierce to Wadsworth	\$ -	\$ 1,203,930	\$ 36,249	\$ -
W. Florida Wadsworth to Carr	\$ -	\$ -	\$ -	\$ 1,600,000
Construction Management	\$ -	\$ 25,000	\$ -	\$ -
Masterplan & Pipe Assessment	\$ -	\$ -	\$ 75,000	\$ -
<b>Subtotl Water Capital</b>	<b>\$ 2,457,441</b>	<b>\$ 1,704,330</b>	<b>\$ 287,465</b>	<b>\$ 1,705,000</b>
<b>Sewer Capital</b>				
Sewer rehab - lining	\$ 457,063	\$ 800,000	\$ 340,000	\$ 1,100,000
Sewer Inspection Findings	\$ -	\$ -	\$ 158,681	\$ -
W Mexico 10" sanitary design & construct	\$ -	\$ -	\$ 114,716	\$ -
GIS Equipment Software & Support	\$ 20,000	\$ 15,000	\$ 10,135	\$ 5,000
General Mapping	\$ 10,000	\$ 10,000	\$ 633	\$ 5,000
S. Hoyt - W Louisiana rehab	\$ -	\$ -	\$ 555	\$ -
Monitor Sewer Flows - Smart Lids	\$ 2,000	\$ -	\$ -	\$ -
Vehicle Replacement	\$ 14,000	\$ 7,600	\$ -	\$ 20,000
Jewell Ave by pass study & construction	\$ 1,000,000	\$ 540,000	\$ 1,300,000	\$ -
Geotech & Design	\$ -	\$ 25,000	\$ -	\$ -
Construction Management	\$ -	\$ 25,000	\$ -	\$ -
<b>Subtotal Sewer Capital</b>	<b>\$ 1,503,063</b>	<b>\$ 1,422,600</b>	<b>\$ 1,924,720</b>	<b>\$ 1,130,000</b>
<b>Administrative Capital</b>				
Equipment & Building	\$ -	\$ 50,000	\$ 7,000	\$ -
Billing System	\$ 100,000	\$ -	\$ 23,232	\$ -
Facility Improvements (painting, fence, lot repai	\$ -	\$ -	\$ -	\$ 25,000
Equipment & Building - Back office	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>Subtotal Administrative Capital</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 30,232</b>	<b>\$ 75,000</b>
<b>Total Capital</b>	<b>\$ 4,060,504</b>	<b>\$ 3,226,930</b>	<b>\$ 2,242,417</b>	<b>\$ 2,910,000</b>