Greatrock North Water and Sanitation District
Summary of Proposed 2014 Budget Items

General Fund

a) The difference in legal expense from 2013 to 2014 includes revisions to rules and regulations, preparation of service agreements, and work related to potential inclusions which are reimbursed by the property owner; these items were initially included in the Capital Projects Fund. The hourly rate for 2014 has not been changed.
b) Budgeting for a full election; 900 electors at $12 per elector.
c) Miscellaneous expense includes UNCC fees, duplication expenses, United Site Services expense (toilet), SDA conference expenses, and the purchase of computer/tablet for the Board members ($5,000).
d) REC expense of $98 per hour for 80 hours to attend board meetings and staff meetings. In 2014, the hourly rate increased $3 per hour from the rate of $95 an hour in 2013.
e) REC operations contract (an increase of 3.2% from 2013) including a 5% fuel surcharge and mileage expense. This amount also includes additional services upon request and emergency services.
f) Beginning in 2014, the District Board is simplifying the budget and condensing budget line items. Facility maintenance and repair includes landscape maintenance, pump maintenance, and well maintenance which were previously budgeted separately.
Includes $15,000 for regular repair and maintenance expense, $8,520 for landscaping maintenance, $35,200 to paint the Rocking Horse Farms tank, $45,600 for the BECR pump station pump improvements, $1,500 for the monument signs, and $7,250 for engineering related to these projects. In 2013, $5,000 was included in the estimated number for repair of the RHF fire pump.
g) SDMS provides meter reading services. $6,500 for the meter reading service plus $1,540 for mileage related to meter reading; this also includes obtaining re-reads and final readings when people move.
h) In 2013 and future years, expenses related to well maintenance, pump maintenance, and landscape maintenance will be coded to Facility Maintenance and Repair.
i) Full appropriation of the Capital Repair and Replacement Reserve to show that those funds are not available for use as part of fund balance.

Capital Projects Fund

j) Legal expense for potential negotiations related to future easements.

GREATROCK NORTH WATER AND SANITATION DISTRICT
Assessed Value, Property Tax and Mill Levy Information

	2012 Actual	2013 Adopted Budget	2014 Proposed Budget
Assessed Valuation	$ 11,231,320	$ 11,217,880	$ 10,900,650
Mill Levy			
General Fund	27.000	27.000	28.340
Debt Service Fund	18.500	18.500	18.500
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Total Mill Levy	45.500	45.500	46.840
Property Taxes			
General Fund	$ 303,246	$ 302,883	$ 308,924
Debt Service Fund	207,779	207,531	201,662
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Actual/Budgeted Property Taxes	**$ 511,025**	**$ 510,414**	**$ 510,586**

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2014 PROPOSED BUDGET
with 2012 Actual, 2013 Adopted, and 2013 Estimated

		2012 YTD Actual	01/13-09/13 YTD Actual	2013 Adopted Budget	2013 Estimated Budget	2014 Proposed Budget	
1-501	**BEGINNING FUND BALANCE**	$ 769,102	$ 881,861	$ 831,116	$ 881,861	$ 1,011,885	
	REVENUE						
1-510	Property Tax Revenue	303,444	300,753	302,883	302,883	308,924	
1-515	Specific Ownership Taxes	20,758	14,738	18,173	18,173	18,535	
1-525	Service Charges-Greatrock	144,986	104,717	156,000	139,623	133,000	
1-526	Service Charges-Rocking Horse	102,641	76,777	117,000	102,369	92,000	
1-527	Service Charges-Box Elder	133,263	96,888	127,000	129,184	127,000	
1-560	Interest Income	2,229	1,318	1,500	1,500	1,500	
1-561	Grant Revenue	-	3,000	-	3,000	-	
1-579	Inclusion-Kremers Property	2,500	2,504	-	2,504	-	
1-580	Other Income	12,171	1,354	2,000	2,000	-	
1-581	Box Elder-Wtr Lease Irrigation	7,500	7,500	7,500	7,500	7,500	
	Total Revenue	729,491	609,550	732,056	708,736	688,459	
	Total Funds Available	1,498,593	1,491,411	1,563,172	1,590,597	1,700,344	
	EXPENDITURES						
	Administration						
1-612	Accounting	21,798	11,155	22,000	22,000	22,000	
1-614	District Management	68,901	40,102	55,000	62,000	62,000	
1-617	Water Rights Dev - Legal	-	2,760	20,000	4,200	10,000	
1-618	Water Rights Dev - Engineering	-	9,281	32,000	14,000	13,500	
1-616	Engineering	-	10,790	16,140	16,140	17,750	
1-615	Audit	8,360	2,250	8,500	8,500	8,500	
1-620	Director's Fees	5,723	4,600	6,500	6,500	6,500	
1-630	Utility Billing	13,478	9,164	15,000	13,800	15,000	
1-650	Social Media	-	1,565	6,000	3,000	2,000	
1-655	Studies	-	11,650	-	13,000	10,000	
1-670	Insurance/SDA Membership	14,617	16,316	15,600	16,316	17,600	
1-675	Legal	53,030	30,763	47,250	51,100	58,850	a
1-677	Litigation	-	-	-	-	-	
1-679	Statutory Compliance	350	238	1,500	1,500	1,500	
1-672	Election	832	38	-	38	10,800	b
1-680	Legal Publication/Election	19	-	-	-	-	
1-685	Miscellaneous Expense	8,268	5,258	8,000	9,000	14,300	c
1-693	Payroll Taxes	511	367	497	497	497	
1-700	Treasurer's Fees	4,446	4,511	4,543	4,543	4,634	
	Sub-Total Administration	200,332	160,806	258,530	246,134	275,431	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2014 PROPOSED BUDGET
with 2012 Actual, 2013 Adopted, and 2013 Estimated

		2012 YTD Actual	01/13-09/13 YTD Actual	2013 Adopted Budget	2013 Estimated Budget	2014 Proposed Budget	
	Operations						
1-756	Concentrate Disposal	8,285	-	-	-	-	
1-780	Project Mgmt/Oper Admin	4,405	1,191	3,800	3,800	7,840	d
1-783	Engineering, Design & Ops Plan	7,687	-	-	-	-	
1-784	Engineering	65,271	8,527	15,300	15,300	16,830	
1-791	Inclusion - Kremers property	4,921	-	-	-	-	
1-794	Utilities	78,401	35,777	63,000	53,700	51,000	
1-798	Plant Supplies	6,550	3,304	7,000	7,000	7,000	
1-802	Testing and Reporting	4,128	798	4,500	1,500	4,500	
1-825	Distribution Sys Mntc	4,214	330	8,300	11,000	10,000	
1-830	Maintenance & Repair-Box Elder	27,656	-	-	-	-	
1-832	Maintenance & Repair-Rocking H	3,329	-	-	-	-	
1-834	Maintenance & Repair-Greatrock	4,843	-	-	-	-	
1-835	Equipment and tools	-	-	-	2,000	1,000	
1-840	Operator Services	44,656	29,259	46,000	46,000	51,700	e
1-845	Box Elder Facility Painting	-	2,488	6,400	2,488	-	
1-847	RTU Replacements	-	13,600	13,600	13,600	-	
1-850	Water Meters	274	756	500	2,000	2,000	
1-851	Facility Maintenance & Repair	3,477	38,660	16,200	50,000	113,070	f
1-852	Communications Services/SCADA	-	-	-	-	5,000	
1-853	Meter Reading	3,270	4,432	3,400	6,700	8,040	g
1-854	Generator Preventative Mntc	-	1,240	2,600	2,600	2,625	
1-856	Mileage	2,957	2,273	3,400	3,400	-	
1-860	Well Maintenance	2,426	0	-	-	-	h
1-861	Pump maintenance	-	-	-	30,000	-	h
1-869	Tank Painting	64,698	-	-	-	-	
1-871	Electrical Prev. Mtnc. Program	-	-	6,970	6,970	-	
1-872	Concentrate Disposal	37,488	5,205	10,000	10,000	5,000	
1-873	RHF& GRN Wtr Tnk Landscape Imp	3,109	-	-	-	12,000	
1-874	Landscape Maintenance	3,745	5,360	10,800	8,520	-	h
1-876	Locates	534	711	2,000	1,000	2,000	
1-898	Replacement Reserve	26,884	-	-	-	229,000	i
1-899	Contingency	-	-	20,000	-	-	
	Sub-Total Operations	413,207	153,911	243,770	277,578	528,605	
	Total Expenditures	613,539	314,717	502,300	523,712	804,036	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2014 PROPOSED BUDGET
with 2012 Actual, 2013 Adopted, and 2013 Estimated

		2012 YTD Actual	01/13-09/13 YTD Actual	2013 Adopted Budget	2013 Estimated Budget	2014 Proposed Budget
1-890	Transfer to Debt Service	3,193	-	60,000	55,000	50,000
1-891	Transfer to Capital	-	-	-	-	-
1-895	Emergency Reserve	-	-	46,895	-	51,010
	Total Expenditures Requiring Appropriation	616,732	314,717	609,195	578,712	905,046
	Replacement Reserve	175,000	-	200,000	200,000	-
(a)	**Debt Service**	-	-	634,731	634,731	638,166
	Undesignated	706,861	1,176,694	119,246	177,154	157,132
	ENDING FUND BALANCE	$ 881,861	$ 1,176,694	$ 953,977	$ 1,011,885	$ 795,298

GREATROCK NORTH WATER AND SANITATION DISTRICT

DEBT SERVICE FUND
2014 PROPOSED BUDGET
with 2012 Actual, 2013 Adopted, and 2013 Estimated

	2012 Actual	01/13-09/13 YTD Actual	2013 Adopted Budget	2013 Estimated Budget	2014 Proposed Budget
BEGINNING FUND BALANCE	$ 28,741	$ 4,155	$ 1,515	$ 4,155	$ 4,729
REVENUE					
Property Tax Revenue	207,915	206,072	207,531	207,531	201,662
Specific Ownership Taxes	14,223	10,098	12,452	13,464	12,100
Availability of Service Fees	-	-	-	-	14,700
Interest Income	232	44	25	75	25
Transfer from General Fund	3,193	-	60,000	55,000	50,000
Total Revenue	225,563	216,214	280,008	276,070	278,487
Total Funds Available	254,304	220,368	281,523	280,225	283,216
EXPENDITURES					
Bond Interest-2007 GO	141,408	70,704	141,408	141,408	141,407
Bonds Principal-2010 GO	-	-	25,000	25,000	25,000
Bond Interest-2010 GO	104,750	52,375	104,750	104,750	104,188
Paying Agent Fees	350	200	500	500	500
Legal	420	725	500	725	500
Treasurer's Fees	3,222	3,091	3,113	3,113	3,025
Contingency	-	-	5,000	-	5,000
Total Expenditures	250,149	127,095	280,271	275,496	279,620
Total Expenditures Requiring Appropriation	250,149	127,095	280,271	275,496	279,620
ENDING FUND BALANCE	$ 4,155	$ 93,273	$ 1,252	$ 4,729	$ 3,596

GREATROCK NORTH WATER AND SANITATION DISTRICT

CAPITAL PROJECTS FUND
2014 PROPOSED BUDGET
with 2012 Actual, 2013 Adopted, and 2013 Estimated

		2012 YTD Actual	01/13-09/13 YTD Actual	2013 Adopted Budget	2013 Estimated Budget	2014 Proposed Budget
3-501	BEGINNING FUND BALANCE	$ 593,987	$ 383,745	$ 380,371	$ 383,745	$ 333,241
	REVENUE					
3-560	Interest Income	1,133	543	500	700	500
3-580	Other Income	809	-	-		
	Total Revenue	1,942	543	500	700	500
	Total Funds Available	595,929	384,288	380,871	384,445	333,741
	EXPENDITURES					
3-675	Legal	4,290	260	2,500	5,000	500
3-751	SCADA Computer	-	9,142	10,000	10,000	-
3-795	GIS Mapping	9,515	-	-	-	-
3-820	Box Elder Improvements	21,800	-	-	-	-
3-830	Rules and Regulations	8,408	3,444	3,000	3,500	-
3-831	Service Area Expansion	98	-	-	-	-
3-833	Third Evaporation Pond	-	11,754	-	11,754	-
3-835	GRN - UKA 1 Pump	10,416	-	-	-	-
3-841	Purchase of Easements	-	-	500	-	-
3-850	EDOP Review	826	5,531	6,250	6,250	-
3-851	VFD In Greatrock North	-	-	10,000	10,000	-
3-877	Water Resources Master Plan	33,393	-	-	-	-
3-885	Water Tank Construction	62,697	-	-	-	-
3-892	Water Rights Dev-Legal	12,365	1,520	45,000	2,600	55,000
3-893	Water Rights Dev-Engineering	48,376	1,207	15,000	2,100	28,000
3-899	Contingency	-	-	237,121	-	-
	Total Expenditures	212,184	32,857	329,371	51,204	83,500
	Total Expenditures Requiring Appropriation	212,184	32,857	329,371	51,204	83,500
	ENDING FUND BALANCE	$ 383,745	$ 351,431	$ 51,500	$ 333,241	$ 250,241