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

	2013 Actual	2014 Adopted Budget	2015 Proposed Budget
Assessed Valuation	$ 11,217,880	$ 10,900,660	$ 10,921,070
Mill Levy			
General Fund	27.000	28.340	28.340
Debt Service Fund	18.500	18.500	18.500
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Total Mill Levy	45.500	46.840	46.840
Property Taxes			
General Fund	$ 302,883	$ 308,925	$ 309,503
Debt Service Fund	207,531	201,662	202,040
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Actual/Budgeted Property Taxes	**$ 510,414**	**$ 510,587**	**$ 511,543**

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
1-501	**BEGINNING FUND BALANCE**	$ 881,861	$ 1,067,758	$ 1,011,885	$ 1,067,758	$ 1,165,006	
	REVENUE						
1-510	Property Tax Revenue	302,344	307,996	308,925	308,925	309,503	Estimating 100% collectible
1-515	Specific Ownership Taxes	22,448	11,671	18,536	18,000	18,570	**6% of property tax collected**
1-525	Service Charges-Greatrock	145,013	73,178	139,635	146,356	140,572	Base rate of $40 per month (based upon a
1-526	Service Charges-Rocking Horse	103,478	50,899	106,349	101,798	109,227	computation of $39.82). Usage rate of $5.25 per
1-527	Service Charges-Box Elder	130,162	82,288	131,436	131,436	149,772	1,000 gallons (based upon a computation of $5.26 for
1-530	Inspection Fees	-	1,217	-	1,500	-	
1-560	Interest Income	1,877	893	1,500	1,500	1,500	**estimate of tax interest, CDs**
1-561	Grant Revenue	3,000	-	-	-	-	
1-579	Inclusion-Kremers Property	2,504	-	-	-	-	
1-580	Other Income	1,354	2,519	-	3,000	-	
1-581	Box Elder-Wtr Lease Irrigation	7,500	7,500	7,500	7,500	7,500	$7,500, no CPI adjustment
	Total Revenue	719,680	538,161	713,881	720,015	736,644	
	Total Funds Available	1,601,541	1,605,920	1,725,766	1,787,773	1,901,650	
	EXPENDITURES						
	Administration						
1-612	Accounting	17,693	9,749	22,000	19,498	22,880	**4% increase in SDMS fees**
1-614	District Management	65,006	33,246	62,000	66,492	64,480	4% increase in SDMS fees
1-617	Water Rights Dev - Legal	7,120	8,613	10,000	17,226	70,000	**See Matt Paznovich's budget in the budget file. Might need to include White Jankowski's numbers here too for the Walraven case. Lisa to research. 8-26-14**
1-618	Water Rights Dev - Engineering	15,314	15,763	13,500	31,526	27,500	See Chris Sanchez's memo minus the amount he has budgeted for Ridgeview Estates.
1-616	Engineering	19,634	10,832	17,750	21,664	21,150	**104 hours of Brad's time at $165 per hour; 38 hours of E.I.s time at $105 per hour.**
1-615	Audit	7,300	6,501	8,500	6,501	8,500	May see an increase because Schilling will include the EDOP review in the proposal. Board may decide to go out for proposal.
1-620	Director's Fees	6,500	3,800	6,500	6,500	6,500	
1-630	Utility Billing	13,081	6,996	15,000	13,992	15,000	
1-650	Social Media	2,372	128	2,000	300	1,000	
1-655	Studies	13,878	-	10,000	10,000	-	Per Brad, no studies necessary.
1-670	Insurance/SDA Membership	16,316	15,879	17,600	15,879	17,100	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
1-675	Legal	53,280	24,002	58,850	62,602	65,900	**For 2014 estimate: Includes JR litigation, water rights acquisition, and potential bond restructure. For 2015: Reduced amount of $69,700 by $2,500 for Rules and Regulations; $800 for audit review; and $500 for debt legal review.**
1-677	Litigation	-	1,500	-	1,500	-	
1-679	Statutory Compliance	275	175	1,500	175	-	
1-672	Election	63	9,262	10,800	9,262	-	
1-680	Legal Publication/Election	43	-	-	-	-	
1-685	Miscellaneous Expense	7,959	6,789	14,300	13,578	14,300	UNCC, SDMS fees, United Site Services (Toilet), publication expenses, WBATW miscellaneous fees.
1-693	Payroll Taxes	513	291	497	497	497	
1-700	Treasurer's Fees	4,537	4,626	4,634	4,634	4,643	
	Sub-Total Administration	250,882	158,151	275,431	301,826	339,450	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
	Operations						
1-750	Tank Painting	-	-	-			
1-751	SCADA Computer	-	-	-	-	-	
1-752	Boundary Map	-	-	-			
	Rules and regulations					3,000	Starting in 2014, updates to R&Rs will be coded to the General Fund. Per Jennifer, estimated cost is $2,500. Plus $500 for SDMS and TTG costs.
1-754	Safety Audit	-	-	-	-	-	
1-756	Concentrate Disposal	-	-	-	-	-	
1-780	Project Mgmt/Oper Admin	2,473	1,988	7,840	3,976	7,840	**Includes Jeff's time for staff meetings, board meetings and mileage.**
1-783	Engineering, Design & Ops Plan	-	-	-	-	-	
1-784	Engineering	15,119	3,743	16,830	7,486	24,090	146 hours of Brad's time at $165/hour.
1-785	Recoverable Costs-Tuscany	-	-	-	-	-	
1-786	Recoverable Costs-Box Elder	-	-	-	-	-	
1-787	Inclusion-Hayesmount Estates	-	-	-	-	-	
1-788	Inclusion-Homestead Heights	-	-	-	-	-	
1-790	Inclusion-Ridgeview Estates	-	-	-	-	-	
1-791	Inclusion - Kremers property	-	-	-	-	-	
1-794	Utilities	46,606	14,603	51,000	29,206	35,000	$30,000 for regular utility and $5,000 in case the district needs to augment.
1-798	Plant Supplies	3,656	3,439	7,000	6,878	5,000	**$2.50 times 2,000 gallons of chlorine and antiscalient.**
1-802	Testing and Reporting	1,997	1,932	4,500	3,864	4,500	Per Jeff, $4,500 for routine testing.
1-820	Plant Supplies-Box Elder	-	-	-	-	-	
1-822	Plant Supplies-Rocking Horse	-	-	-	-	-	
1-824	Plant Supplies-Greatrock	-	-	-	-	-	
1-825	Distribution Sys Mntc	16,759	8,318	10,000	16,636	36,802	Ramey Environmental: Paint fire hydrants - $6,768; Fireflows on hydrants - $5,076; Servicing fire hydrants - $5,076; exercising valves - $7,350; Hydrant flushing - $2,632. Jeff to shore up his bid because there were differences between the painting bid received by Action ($9,400) versus Jeff's number ($6,768). 8-26-14 $9,900 ($300*33 curb stops) for Rocking Horse, to exercise the 33 curb stops that couldn't be exercised by Jeff's team. Brian to let Lisa know what the curb stop looks like at his old house in Greatrock.
1-830	Maintenance & Repair-Box Elder	-	-	-	-	-	
1-832	Maintenance & Repair-Rocking H	-	-	-	-	-	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
1-834	Maintenance & Repair-Greatrock	-	-	-	-	-	
1-835	Equipment and tools	1,397	-	1,000	1,000	1,000	
1-840	Operator Services	43,900	23,219	51,700	46,438	54,977	Ramey Environmental: $3,668 monthly rate times a 5% fuel surcharge on contract amount; $2,000 for mileage; $62 x 80 hours = $4,960 for additional services; $90 x 20 hours =$1,800 for emergency services.
1-842	Operator Services-Rocking H	-	-	-	-	-	
1-844	Operator Services-Greatrock	-	-	-	-	-	
1-845	Box Elder Facility Painting	2,488	-	-	-	-	
1-846	Box Elder-Oper Wtr Lease Irrig	-	-	-	-	-	
1-847	RTU Replacements	13,600	-	-	-	-	
1-850	Water Meters	756	975	2,000	2,000	2,000	
1-851	Facility Maintenance & Repair	49,497	85,907	113,070	113,070	53,720	Ramey Environmental: $1,200 for spare chlorine pump; $4,000 x 3 = $12,000 for three new flow meters; $10,000 for R&M; $5,000 for SCADA controls; $2,000 for miscellaneous. TTG - $15,000 for redundant fire pump. Elite Industries - $8,520 for landscaping.
1-852	Communications Services/SCADA	-	-	5,000	5,000	-	
1-853	Meter Reading	6,094	4,451	8,040	8,902	8,362	**4% increase in SDMS fees; also includes re-reads and final reads that are done when someone sells their home.**
1-854	Generator Preventative Mntc	3,285	3,595	2,625	4,000	4,000	Generator maintenance preventative service plus repairs.
1-856	Mileage	3,916	-	-	-	-	
1-860	Well Maintenance	533	-	-	-	-	
1-861	Pump maintenance	-	-	-	-	-	
1-862	Well Mntce-LFH#1 Well Rehab	-	-	-	-	-	
1-864	Well Mntce-LFH#3 Well Rehab	-	-	-	-	-	
1-865	Well Mntce-RHF-LFH#2 Rehab	-	-	-	-	-	
1-866	Well Mntce-RHF-Arap Well Rehab	-	-	-	-	-	
1-867	Well Mntce-Box-UK#3 Well Rehab	-	-	-	-	-	
1-868	Lightning Damage	-	-	-	-	-	
1-869	Tank Painting	-	-	-	-	-	
1-871	Electrical Prev. Mtnc. Program	3,485	3,485	-	3,485	-	
1-872	Concentrate Disposal	6,042	2,766	5,000	5,000	5,000	
1-873	RHF& GRN Wtr Tnk Landscape Imp	-	4,800	12,000	12,000	-	
1-874	Landscape Maintenance	8,200	-	-	-	-	

GREATROCK NORTH WATER AND SANITATION DISTRICT

GENERAL FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget
1-876	Locates	1,098	934	2,000	2,000	2,000
1-898	Replacement Reserve	-	-	229,000	-	265,149
1-899	Contingency	-	-	-	-	-
	Sub-Total Operations	230,900	164,156	528,605	270,941	512,440
	Total Expenditures	481,783	322,307	804,036	572,767	851,890
1-890	Transfer to Debt Service	52,000	-	50,000	50,000	200,000
1-891	Transfer to Capital	-	-	-	-	-
1-895	Emergency Reserve	-	-	51,773	-	57,050
	Total Expenditures Requiring Appropriation	533,783	322,307	905,809	622,767	1,108,940
	Replacement Reserve	-	-	-	-	-
(a)	**Debt Service**	638,166	638,166	638,166	634,731	438,166
	Undesignated	429,592	645,447	181,791	530,275	354,545
	ENDING FUND BALANCE	$ 1,067,758	$ 1,283,613	$ 819,957	$ 1,165,006	$ 792,711

2014 / 2015 Estimate Budget Basis

Assumes an increase of $29,000 (added to the $229,000) plus a CPI of 2.771%. For sake of flexibility, the District is fully appropriating the reserve amount. If needed, the district can replace two pumps at two wells and the expense can come from this line item. Estimated cost would be $70,000 (2 * $35,000).

GREATROCK NORTH WATER AND SANITATION DISTRICT

DEBT SERVICE FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
2-501	BEGINNING FUND BALANCE	$ 4,155	$ 3,490	$ 4,729	$ 3,490	$ 7,432	
	REVENUE						
2-510	Property Tax Revenue	207,162	201,604	201,662	201,662	202,040	Estimating 100% collectible
2-515	Specific Ownership Taxes	15,381	7,619	12,100	12,100	12,122	6% of property tax collected
2-518	Availability of Service Fees	-	7,440	14,700	14,700	14,700	Estimated at 70 homes times $17.50 per month for 12
2-560	Interest Income	134	80	25	100	25	estimate
2-587	Transfer from General Fund	52,000	-	50,000	50,000	200,000	
	Total Revenue	274,677	216,742	278,487	278,562	428,887	
	Total Funds Available	278,831	220,233	283,216	282,052	436,319	
	EXPENDITURES						
2-607	Bond Principal-2007 GO	-	-	-	-	125,000	
2-608	Bond Interest-2007 GO	141,408	70,704	141,407	141,407	141,408	DS Schedule
2-610	Bonds Principal-2010 GO	25,000	-	25,000	25,000	55,000	
2-611	Bond Interest-2010 GO	104,750	52,094	104,188	104,188	103,562	DS Schedule
2-668	Paying Agent Fees	350	200	500	500	500	estimate
2-675	Legal	725	-	500	500	500	WBA - estimate
	Arbitrage	-	-	-	-	4,500	Need to discuss with the Board. Rebate calculations are needed on Series 1998, 2002 and 2007. 2010 would need to be done in 2015. SDMS time will need to be added to the arbitrage amount as may some legal expense.
2-700	Treasurer's Fees	3,109	3,020	3,025	3,025	3,031	1.5% of property tax collections
2-899	Contingency	-	-	5,000	-	500	
	Total Expenditures	275,341	126,017	279,620	274,620	434,001	
	Total Expenditures Requiring Appropriation	275,341	126,017	279,620	274,620	434,001	
	ENDING FUND BALANCE	$ 3,490	$ 94,215	$ 3,596	$ 7,432	$ 2,318	

GREATROCK NORTH WATER AND SANITATION DISTRICT

CAPITAL PROJECTS FUND
2015 PROPOSED BUDGET
with 2013 Actual, 2014 Adopted, and 2014 Estimated

		2013 YTD Actual	01/14-07/14 YTD Actual	2014 Adopted Budget	2014 Estimated Budget	2015 Proposed Budget	2014 / 2015 Estimate Budget Basis
3-501	BEGINNING FUND BALANCE	$ 383,745	$ 345,543	$ 333,241	$ 345,543	$ 346,043	
	REVENUE						
3-560	Interest Income	717	301	500	500	500	
	Total Revenue	717	301	500	500	500	
	Total Funds Available	384,462	345,844	333,741	346,043	346,543	
	EXPENDITURES						
3-675	Legal	650	-	500	-	500 j	
3-751	SCADA Computer	9,142	-	-	-	-	
3-830	Rules and Regulations	3,444	-	-	-	-	
3-833	Third Evaporation Pond	11,754	-	-	-	-	
3-850	EDOP Review	5,861	-	-	-	-	
3-851	VFD in Greatrock North	5,342	-	-	-	-	
	RO Replacement	-	-	-	-	-	For future years: estimated $200,000 for future RO replacement.
	Subdivision Interconnect	-	-	-	-	-	For future years: $145,000 for a subdivision interconnect.
	Greatrock North Pump Station	-	-	-	-	207,000	See Brad's emails for the estimates.
3-880	Water Rights Acquisition Costs	-	-	-	-	-	Water rights acquisition?
3-892	Water Rights Dev-Legal	1,520	-	55,000	-	-	
3-893	Water Rights Dev-Engineering	1,207	-	28,000	-	-	
3-850	EDOP Review	-	-	-	-	-	
3-899	Contingency	-	-	-	-	-	Remainder to contingency
	Total Expenditures	38,919	-	83,500	-	207,500	
	Total Expenditures Requiring Appropriation	38,919	-	83,500	-	207,500	
	ENDING FUND BALANCE	$ 345,543	$ 345,844	$ 250,241	$ 346,043	$ 139,043	