

6-16-18							
ACCOUNT NO.	ACCOUNT CATEGORY EXPENSE	FUND 300	FUND 400	FUND 500	NEW FISCAL YEAR TOTAL	LAST FISCAL YEAR'S BUDGET	
		WATER	WASTEWATER	LOANS/BONDS DEBTS/FIXED ASSETS	2018-2019	2017-2018	
Employee Expense							
5105	Salaries & Wages	431,762	185,041		616,803	591,879	
5110	Vacation/Sick Leave Accrued Costs	7,250	7,250		14,500	14,500	
5115	Standby Pay	24,855			24,855	24,855	
5125	Overtime	4,200	1,800		6,000	4,500	
5135	Unemployment Insurance	2,666	1,142		3,808	3,808	
5140	Health Insurance	106,569	45,673		152,242	145,595	(1)
5142	Dental Insurance	8,037	3,444		11,481	10,688	
5143	Life Insurance	733	314		1,047	1,500	
5144	OPEB Expense (Medical Insurance)	39,669	-----		39,669	39,669	
5145	Pers Retirement Benefit	148,604	63,688		212,292	189,971	
5150	Medicare	8,340	3,574		11,914	11,478	
5155	Employee Allowances - Clothing	1,488	637		2,125	2,125	
5170	Co-Pays, Eyewear, etc.	1,400	600		2,000	2,000	
5175	Tuition Fees	1,500	750		2,250	2,250	
5176	Training & Certification	3,266	2,734		6,000	4,500	
5471	Workers' Compensation Insurance	13,308	5,703		19,011	18,341	
	S/T Employee Expense	803,647	322,350		1,125,997	1,067,659	
Board Related Costs							
5180	Board Officer Costs	9,360	8,640		18,000	18,000	
5190	Auditor	11,200	4,800		16,000	15,000	
5195	Legal Counsel	15,000	60,000		75,000	60,000	
	S/T Board Related Costs	35,560	73,440		109,000	93,000	
Contract & Outside Services							
5306	Water Engineering/Consulting	10,000	-----		10,000	10,000	
5307	District Wastewater Engineer	-----	65,000		65,000	65,000	
5309	General Manager Contract	90,001	90,002		180,003	174,882	
5310	Janitorial Service	4,200	1,800		6,000	5,500	
5312	Bookkeeping Service	38,500	16,500		55,000	53,000	
5315	Landscaping	2,310	990		3,300	3,300	
5327	Tech Support Services	5,600	2,400		8,000	8,000	
5350	Community Clean-up	-----			0	4,200	
5356	Payroll Service	2,100	900		3,000	2,200	
5475	Lab Testing Service	24,500	10,500		35,000	30,000	
5490	Miscellaneous Outside Services	13,300	5,700		19,000	14,000	
	S/T Contract & Outside Services	190,511	193,792		384,303	370,082	
Other Operating Costs							
5405	Electricity & Propane	49,000	1,000		50,000	44,000	
5415	Septic Waste Disposal	4,000	1,000		5,000	4,000	
5424	Cell Phones	3,150	1,350		4,500	4,500	
5425	Telephone	6,300	2,700		9,000	9,000	
5426	Internet Service	2,100	900		3,000	3,000	
5430	Answering & Paging Services	4,000	-----		4,000	4,000	
5435	Postage	5,600	2,400		8,000	7,200	
5450	Small Equipment Expense	4,000	200		4,200	4,200	
5460	Vehicle Maintenance	3,500	1,500		5,000	5,000	
5470	Liability & Property Insurance	28,000	12,000		40,000	31,000	
5480	Permit Fees	8,000	-----		8,000	8,000	
5485	District Memberships	9,000	-----		9,000	7,500	
5505	Inventory: Pipes/Fittings/Meters	6,000	-----		6,000	6,000	
5520	Treatment Chemicals	15,000	-----		15,000	15,000	
5523	Miscellaneous Field Supplies	7,000	3,000		10,000	6,000	
5540	Office operations	14,000	6,000		20,000	18,000	
5545	Copier Costs	1,995	855		2,850	2,850	
5555	Gasoline	14,000	6,000		20,000	20,000	
5560	CORE Utility Support	2,000			2,000	2,000	
5565	Beacon monthly service charge	7,796			7,796	7,796	
5651	Property Tax Collection Fees	15,000	-----		15,000	12,000	
	S/T OTHER OPERATING COSTS	209,441	38,905		248,346	221,046	
	(1) Based on 2018 rates						

