

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Utility Billing

BUDGET TITLE & NUMBER: 40-550

DEPARTMENT DESCRIPTION:

Handles all matters of utility billing for the City. Maintains computer database to assure accuracy, generates monthly statements, and verifies that the receipts are posted correctly

| <i>Resources</i> | <i>Actual Last year</i> | <i>Budgeted Current year</i> | <i>Projected Current Year</i> | <i>Requested Next year</i> | <i>Final next year</i> |
|---------------------------|-------------------------|------------------------------|-------------------------------|----------------------------|------------------------|
| <i>Personnel Services</i> | 35,783 | 46,644 | 47,439 | 15,490 | 15,490 |
| <i>Supplies</i> | 4,896 | 7,500 | 6,576 | 6,600 | 6,600 |
| <i>Purchased Services</i> | 20,240 | 23,100 | 24,525 | 24,150 | 24,150 |
| <i>Fixed Cost</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Gross City Cost</i> | 60,919 | 77,244 | 78,540 | 46,240 | 46,240 |
| <i>Revenue</i> | 2,172,485 | 2,587,125 | 2,257,942 | 2,169,605 | 2,169,605 |
| <i>Net City cost</i> | (2,111,566) | (2,509,881) | (2,179,402) | (2,123,365) | (2,123,365) |
| <i>Budgeted Positions</i> | 1 | 1 | 1 | 0.3 | 0.3 |

SUMMARY OF CHANGES:

Personnel Services decreased due to reflect automation of billing and collection processes.

OBJECTIVES:

PERFORMANCE MEASURES

| | <i>2008 Actual</i> | <i>2009 Estimated</i> | <i>2010 Projected</i> |
|--|--------------------|-----------------------|-----------------------|
| <i>Efficiency Measures / Total Bills</i> | 27,592 | 27,592 | 27,593 |
| <i>Per Utility Customer Cost</i> | \$ 2.21 | \$ 2.85 | \$ 1.68 |
| <i>Per Capita Cost (city support)</i> | \$ (289.69) | \$ (299.00) | \$ (291.31) |
| | | | |

Finance Recommendation:

Approve as requested.

Council Action:

Approved

UTILITY BILLING

UTILITY FUND

REVENUE DETAIL

| Account | Description | 2008 Actual | 2009 Amended Budget | 2009 Projected Year End | 2010 Requested Budget | 2010 Final Budget |
|----------------|--------------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 35500 | Water Sales To Customer | 2,001,960 | 2,202,275 | 1,938,017 | 1,996,158 | 1,996,158 |
| 35510 | Water (Turn On & Reading Fees) | 2,707 | 3,750 | 2,200 | 2,500 | 2,500 |
| 35520 | Water Surcharges | 8,465 | 10,000 | 7,791 | 9,000 | 9,000 |
| 35220 | Coin Op Sales | 14,289 | 15,000 | 11,861 | 13,000 | 13,000 |
| 35525 | Adjustments To Water Accounts | (349) | 100 | 100 | 100 | 100 |
| 35270 | Water Augmentation Fee | 68,615 | 70,000 | 70,673 | 70,673 | 70,673 |
| 35265 | Lease Water | 8,183 | 6,000 | 7,300 | 7,500 | 7,500 |
| 35275 | Capital Improvement Fee | 68,615 | 280,000 | 220,000 | 70,673 | 70,673 |
| | Revenue Water | 2,172,485 | 2,587,125 | 2,257,942 | 2,169,605 | 2,169,605 |

REVENUE SUMMARY

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services | 2,164,302 | 2,581,125 | 2,250,642 | 2,162,105 | 2,162,105 |
| Other | 8,183 | 6,000 | 7,300 | 7,500 | 7,500 |
| Total Revenues | 2,172,485 | 2,587,125 | 2,257,942 | 2,169,605 | 2,169,605 |

UTILITY BILLING

UTILITY FUND

BUDGET DETAIL

| Account | Description | 2008 Actual | 2009 Amended Budget | 2009 Projected Year End | 2010 Requested Budget | 2010 Final Budget |
|----------------|---------------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 51100 | Salaries & Wages | 32,234 | 33,795 | 33,795 | 13,694 | 13,694 |
| 51101 | Salaries & Wages - Furlough | - | - | (576) | (1,729) | (1,729) |
| 51110 | FICA | 1,829 | 2,095 | 2,095 | 849 | 849 |
| 51115 | Medicare | 428 | 490 | 490 | 198 | 198 |
| 51255 | VALIC Retirement 3.0 | 1,289 | 1,352 | 1,352 | 548 | 548 |
| 51210 | Unemployment Insurance | 3 | 68 | 68 | 30 | 30 |
| 51220 | Health Insurance Expense | - | 7,835 | 7,835 | 1,647 | 1,647 |
| 51230 | Dental Insurance Expense | - | 699 | 2,070 | 147 | 147 |
| 51240 | Vision Insurance Expense | - | 108 | 108 | 24 | 24 |
| 51250 | Life & AD&D Insurance Exp | - | 84 | 84 | 35 | 35 |
| 51285 | LTD Insurance Expense | - | 118 | 118 | 47 | 47 |
| | Total Personnel | 35,783 | 46,644 | 47,439 | 15,490 | 15,490 |
| 52010 | General Supplies | 1,851 | 1,000 | 1,600 | 1,600 | 1,600 |
| 52020 | Office Supplies | 3,045 | 4,500 | 3,624 | 4,000 | 4,000 |
| 53105 | Equipment <\$5000 | - | 2,000 | 1,352 | 1,000 | 1,000 |
| | Total Supplies | 4,896 | 7,500 | 6,576 | 6,600 | 6,600 |
| 53060 | Services | 6,955 | 6,000 | 6,214 | 6,500 | 6,500 |
| 53110 | Fees/Permits/Licenses | 550 | 350 | 350 | 350 | 350 |
| 53290 | Telephone | - | 150 | 1,352 | 600 | 600 |
| 53180 | Postage | 12,609 | 15,700 | 15,200 | 15,500 | 15,500 |
| 53240 | Repair & Maintenance- Equip | - | 700 | 500 | 500 | 500 |
| 55160 | Weld County Tax Collection Fee | - | - | 809 | 600 | 600 |
| 55350 | Misc Expenditures | 126 | 200 | 100 | 100 | 100 |
| | Total Purchased Services | 20,240 | 23,100 | 24,525 | 24,150 | 24,150 |
| 55170 | Depreciation Expense | 5,302 | - | 5,302 | 5,302 | 5,302 |
| | Total Fixed Costs | 5,302 | - | 5,302 | 5,302 | 5,302 |
| | TOTAL | 60,919 | 77,244 | 78,540 | 46,240 | 46,240 |

BUDGET SUMMARY

| | | | | | |
|------------------------|---------------|---------------|---------------|---------------|---------------|
| Personnel | 35,783 | 46,644 | 47,439 | 15,490 | 15,490 |
| Supplies | 4,896 | 7,500 | 6,576 | 6,600 | 6,600 |
| Purchased Services | 20,240 | 23,100 | 24,525 | 24,150 | 24,150 |
| Gross City Cost | 60,919 | 77,244 | 78,540 | 46,240 | 46,240 |

Budget Unit Summary

AGENCY/DEPARTMENT NAME: Utility - Utility Debt & Misc.

BUDGET TITLE & NUMBER: 40-590, 40-800, 40-810, 40-820

DEPARTMENT DESCRIPTION: *Controls the debt portion of the utility function in water purchase, sewer expansion, and development in the Utility Fund.*

| <i>Resources</i> | <i>Actual Last year</i> | <i>Budgeted Current year</i> | <i>Projected Current Year</i> | <i>Requested Next year</i> | <i>Final next year</i> |
|---|-------------------------|------------------------------|-------------------------------|----------------------------|------------------------|
| <i>Personnel Services</i> | 56,090 | 10,804 | 2,300 | 7,089 | 7,089 |
| <i>Purchased Services</i> | 2,487 | 2,000 | 2,519 | 2,550 | 2,550 |
| <i>Fixed Cost</i> | 1,137,162 | 1,213,095 | 2,064,112 | 2,115,922 | 2,115,922 |
| <i>Capital Outlay</i> | 0 | 78,217 | 68,217 | 391,947 | 451,947 |
| <i>Gross City Cost</i> | 1,195,739 | 1,304,116 | 2,137,148 | 2,517,508 | 2,577,508 |
| <i>Transfers Out to General Fund</i> | (113,946) | (83,680) | (83,680) | - | - |
| <i>Transfers In From Water Sales Tax Fund</i> | 356,401 | 437,484 | 437,484 | 440,014 | 440,014 |
| <i>Revenue</i> | 202,328 | 1,451,161 | 891,978 | 1,014,500 | 1,014,500 |
| <i>Net City cost</i> | 750,956 | (500,849) | 891,366 | 1,062,994 | 1,122,994 |
| <i>Budgeted Positions</i> | 0 | 0 | 0 | 0 | 0 |

SUMMARY OF CHANGES:

Capital Outlay includes fire hydrants \$8,800, South Lift Station Improvements \$250,000, SCADA Upgrades \$40,000, and Windy Gap FIRMING \$93,147.

OBJECTIVES:

PERFORMANCE MEASURES

| | <i>2008 Actual</i> | <i>2009 Estimated</i> | <i>2010 Projected</i> |
|---------------------------------------|--------------------|-----------------------|-----------------------|
| <i>Efficiency Measures</i> | | | |
| <i>Per Capita Cost (city support)</i> | \$ 103.03 | \$ 122.29 | \$ 145.84 |

Finance Recommendation:

Approve as requested.

Council Action:

Remove \$40,000 SCADA upgrades from capital expenditures.

UTILITY DEBT & MISC

UTILITY FUND

REVENUE DETAIL

| Account | Description | 2008 Actual | 2009 Amended Budget | 2009 Projected Year End | 2010 Requested Budget | 2010 Final Budget |
|----------------|--|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 31610 | Interest Earned | 78,017 | 100,000 | 10,000 | 11,000 | 11,000 |
| 39200 | F/t From Water Sales Tax Fund | 356,401 | 437,484 | 437,484 | 440,014 | 440,014 |
| 31600 | Insurance Recoveries-Other | 11,965 | - | - | - | - |
| 39100 | State/federal Grants | 110,988 | 1,349,161 | 877,948 | 1,000,000 | 1,000,000 |
| 39000 | Misc Revenue | 1,358 | 2,000 | 4,030 | 3,500 | 3,500 |
| 39300 | Emergency Reserve | 119,594 | 42,321 | 113,892 | 206,075 | 206,075 |
| 39395 | Debt Service Reserve | 1,413,743 | 1,430,381 | 1,430,381 | 2,167,217 | 2,167,217 |
| 39360 | Water Assessment Reserve | 132,155 | 45,804 | 200,770 | 271,443 | 271,443 |
| 39350 | Plant Fee Reserve - Water | 26,524 | 26,524 | 26,524 | 26,524 | 26,524 |
| 39355 | Capital Repairs Reserve | 248,739 | 308,739 | 317,354 | - | - |
| 39366 | Water Storage Reserve | 25,000 | 50,000 | 50,000 | 75,000 | 75,000 |
| 39370 | Pay-in-lieu Water Shares Reserve | 97,465 | 108,965 | 97,465 | 177,965 | 177,965 |
| 39365 | Filter Replacement Reserve | 59,000 | 99,000 | 99,000 | - | - |
| 39375 | Water & Sewer Line Replacement Reserve | 200,000 | 300,000 | 300,000 | 350,000 | 350,000 |
| 39390 | Oxidation Ditch Reserve | - | - | - | 100,000 | 100,000 |
| 39380 | Well Improvement Reserve | 20,000 | 30,000 | 30,000 | 40,000 | 40,000 |
| 39399 | Unappropriated Reserve | (356,194) | (580,204) | 200,061 | (1,336,319) | (1,336,319) |
| | Revenue Misc | 2,544,755 | 3,750,175 | 4,194,909 | 3,532,419 | 3,532,419 |

REVENUE SUMMARY

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Intergovernmental | 110,988 | 1,349,161 | 877,948 | 1,000,000 | 1,000,000 |
| Interest Income | 78,017 | 100,000 | 10,000 | 11,000 | 11,000 |
| Internal Transfers | 356,401 | 437,484 | 437,484 | 440,014 | 440,014 |
| Other | 13,323 | 2,000 | 4,030 | 3,500 | 3,500 |
| Beginning Reserves | 1,986,026 | 1,861,530 | 2,865,447 | 2,077,905 | 2,077,905 |
| Total Revenues | 2,544,755 | 3,750,175 | 4,194,909 | 3,532,419 | 3,532,419 |

UTILITY DEBT & MISC

UTILITY FUND

BUDGET DETAIL

| Account | Description | 2008 Actual | 2009 Amended Budget | 2009 Projected Year End | 2010 Requested Budget | 2010 Final Budget |
|----------------|---------------------------------------|------------------------|------------------------------------|--|--------------------------------------|----------------------------------|
| 51100 | Salaries & Wages | 5,969 | - | - | - | - |
| 51240 | Vision Insurance | 728 | - | - | - | - |
| 51220 | Health Insurance | 44,849 | - | - | - | - |
| 51230 | Dental Insurance | 2,925 | - | 2,300 | - | - |
| 51250 | Life & AD&D Insurance | 416 | - | - | - | - |
| 51285 | Long Term Disability Insurance | 766 | - | - | - | - |
| 51120 | Workers Compensation Insurance | - | 10,804 | - | 7,089 | 7,089 |
| 51210 | Unemployment Insurance | 437 | - | - | - | - |
| | Total Personnel | 56,090 | 10,804 | 2,300 | 7,089 | 7,089 |
| 53080 | Dues & Subscriptions | 1,735 | 2,000 | 1,750 | 1,750 | 1,750 |
| 53220 | Public Notices | 752 | - | 769 | 800 | 800 |
| | Total Purchased Services | 2,487 | 2,000 | 2,519 | 2,550 | 2,550 |
| 55260 | Insurance - CIRSA | 59,772 | 58,621 | 59,326 | 52,827 | 52,827 |
| 58010 | Loan Administrative Fees | 6,203 | 34,800 | 10,000 | 10,000 | 10,000 |
| 58020 | CWRPDA Sewer - Principal | - | 250,706 | 250,706 | 261,191 | 261,191 |
| 58030 | Centrifuge - Principal | - | 13,105 | 13,105 | 13,796 | 13,796 |
| 58035 | Sewer Jet - Principal | - | 26,631 | 26,631 | 27,736 | 27,736 |
| 58040 | USDA Big Water 5.5M - Principal | - | 80,400 | 80,400 | 84,500 | 84,500 |
| 58050 | USDA Big Water 6M - Principal | - | 94,000 | 94,000 | 99,000 | 99,000 |
| 58060 | CWRPDA 3M - Principal | (5,000) | 210,000 | 210,000 | 225,000 | 225,000 |
| 58070 | CWCB Water Loan - Principal | - | 94,498 | 94,498 | 96,388 | 96,388 |
| 58080 | Water Treatment Plant Exp - Principal | - | 80,000 | 80,000 | 85,000 | 85,000 |
| 58090 | Windy Gap - Principal | - | 85,000 | 85,000 | 90,000 | 90,000 |
| 58120 | CWRPDA Sewer - Interest | 67,054 | 83,739 | 83,739 | 73,159 | 73,159 |
| 58130 | Centrifuge - Interest | 2,677 | 3,276 | 3,276 | 2,585 | 2,585 |
| 58135 | Sewer Jet - Interest | 3,985 | 3,455 | 3,455 | 27,736 | 27,736 |
| 58140 | USDA Big Water 5.5M - Interest | 249,650 | 246,992 | 246,992 | 242,819 | 242,819 |
| 58150 | USDA Big Water 6M - Interest | 269,905 | 265,680 | 265,680 | 260,786 | 260,786 |
| 58160 | CWRPDA 3M - Interest | 62,021 | 49,890 | 49,890 | 34,678 | 34,678 |
| 58170 | CWCB Water Loan - Interest | 68,071 | 66,218 | 66,218 | 64,328 | 64,328 |
| 58180 | Water Treatment Plant Exp - Interest | 69,757 | 66,343 | 66,343 | 62,583 | 62,583 |
| 58190 | Windy Gap Water - Interest | 80,954 | 86,081 | 86,081 | 83,425 | 83,425 |
| 55475 | Windy Gap Delivery | 31,842 | 35,000 | 35,000 | 35,000 | 35,000 |
| 55470 | Water Assessment | 151,523 | 152,000 | 153,772 | 158,385 | 158,385 |
| 55280 | CIRSA Insurance Claims | 1,000 | 1,000 | - | - | - |
| 55440 | Tap Fee Rebates | 17,748 | 60,000 | - | 25,000 | 25,000 |
| | Total Fixed Costs | 1,137,162 | 1,213,095 | 2,064,112 | 2,115,922 | 2,115,922 |
| 59200 | Transfer to General Fund | 113,946 | 83,680 | 83,680 | - | - |
| | Total Transfers | 113,946 | 83,680 | 83,680 | - | - |

UTILITY DEBT & MISC

UTILITY FUND

BUDGET DETAIL

| Account | Description | 2008 Actual | 2009 Amended Budget | 2009 Projected Year End | 2010 Requested Budget | 2010 Final Budget |
|---------|--|------------------|---------------------------|-------------------------------|-----------------------------|-------------------------|
| 57500 | Capital Projects | | | | | |
| 57500 | Replace Hydrants | - | 10,000 | 10,000 | 8,800 | 8,800 |
| 57500 | S. Lift Station | - | - | - | 250,000 | 250,000 |
| 57500 | Lift Station Expansion | - | - | - | - | 100,000 |
| 57500 | Upgrade SCADA | - | - | - | 40,000 | - |
| 57500 | Leak Detection Software | - | 10,000 | - | - | - |
| 57500 | Windy Gap | - | 58,217 | 58,217 | 93,147 | 93,147 |
| | Total Capital Outlay | - | 78,217 | 68,217 | 391,947 | 451,947 |
| 59010 | Debt Service Reserve | 1,430,381 | 1,841,012 | 2,167,217 | 2,201,652 | 2,201,652 |
| 59020 | Emergency Reserve | 113,892 | 39,123 | 206,075 | 176,491 | 178,291 |
| 59040 | Fund Balance Reserves | 200,061 | (767,007) | (1,336,319) | (1,649,695) | (1,721,495) |
| 59080 | Sewer Plant Reserve | 26,524 | 26,524 | 26,524 | 26,524 | 26,524 |
| 59100 | Capital Repairs Reserve | 317,354 | - | - | - | - |
| 59110 | Filter Replacement Reserve | 99,000 | - | - | - | - |
| 59115 | Pay-in-lieu Water Shares Reserve | 97,465 | 108,965 | 177,965 | 225,465 | 225,465 |
| 59120 | Oxidation Ditch Reserve | - | - | 100,000 | 200,000 | 200,000 |
| 59140 | Water Assessment Reserve | 200,770 | 45,804 | 271,443 | 342,117 | 342,117 |
| 59145 | Raw Water Storage Reserve | 50,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 59150 | Water & Sewer Line Replacement Reserve | 300,000 | 425,000 | 350,000 | 350,000 | 350,000 |
| 59155 | Well Improvement Reserve | 30,000 | 40,000 | 40,000 | 40,000 | 50,000 |
| | Total Reserves | 2,865,447 | 1,834,421 | 2,077,905 | 1,987,555 | 1,927,555 |
| | TOTAL | 4,175,132 | 3,222,217 | 4,298,733 | 4,505,063 | 4,505,063 |

BUDGET SUMMARY

| | | | | | |
|------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel | 56,090 | 10,804 | 2,300 | 7,089 | 7,089 |
| Purchased Services | 2,487 | 2,000 | 2,519 | 2,550 | 2,550 |
| Fixed Costs | 1,137,162 | 1,213,095 | 2,064,112 | 2,115,922 | 2,115,922 |
| Capital Outlay | - | 78,217 | 68,217 | 391,947 | 451,947 |
| Transfers | 113,946 | 83,680 | 83,680 | - | - |
| Reserves | 2,865,447 | 1,834,421 | 2,077,905 | 1,987,555 | 1,927,555 |
| Gross City Cost | 4,175,132 | 3,222,217 | 4,298,733 | 4,505,063 | 4,505,063 |