

**City of St. Albans
Water Fund Budget
FYE 6/30/14
Approved by City Council 6-24-13**

	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	YTD 5/31/13	% Bgt (92%)	2014 Budget	Budget: Budget	
Water Fund 2014 Budget										
Revenue										
1	1,816,825	1,815,835	1,935,223	1,960,418.69	2,024,300	1,547,190.52	76.4%	2,084,848	3.0%	
2	-	-	-	-	-40,000	-	0.0%	-40,000	0.0%	
3	-	89,449	-	-	-	-	-	-	-	
4	10,000	7,125	4,800	7,421.25	5,000	9,293.75	185.9%	7,000	40.0%	
5	15,000	7,120	10,000	5,855.15	10,000	5,498.15	55.0%	5,000	-50.0%	
6	-	25,608	15,000	16,923.20	10,000	23,923.30	239.2%	20,000	100.0%	
7	-	-	-	-	-	-2,192.00	-	-	-	
8	-	594	500	1,303.12	1,000	1,454.25	145.4%	1,000	0.0%	
9	-	-	-	-	-	7,170.00	-	-	-	
10	-	7,448	1,000	11,595.30	1,000	2,888.20	288.8%	1,000	0.0%	
11	-	15,000	5,000	15,000.00	15,000	15,000.00	100.0%	15,000	0.0%	
12	-	5,377	-	-	-	-	-	-	-	
13	3,000	5,207	3,000	4,154.26	3,000	3,835.35	127.8%	3,000	0.0%	
14	1,000	791	500	664.00	500	1,173.50	234.7%	1,000	100.0%	
15	60,000	129,755	40,000	80,334.00	40,000	116,000.00	290.0%	80,000	100.0%	
16	-	-	-	-	-	-36,200.00	-	-	-	
17	-	-	-	-	-	-	-	21,500	-	
18	1,000	98	-	-	-	-	-	-	-	
19	-	-	-	-	65,000	1,217,113.33	1872.5%	-	-100.0%	
20										
	Total Revenue	1,906,825	2,109,406	2,015,023	2,103,668.97	2,134,800	2,912,148.35	136.4%	2,199,348	3.0%
Water Admin. Expenses										
21	187,855	171,507	183,740	185,059.11	187,570	181,716.55	96.9%	194,671	3.8%	
22	1,000	1,440	2,000	1,999.78	2,000	1,134.57	56.7%	2,000	0.0%	
23	51,184	40,533	50,083	38,316.21	48,010	35,438.11	73.8%	50,130	4.4%	
24	300	29	100	-	100	8.66	8.7%	-	-100.0%	
25	-	196	175	263.21	200	348.35	174.2%	-	-100.0%	
26	14,522	14,772	14,660	13,804.06	14,727	13,220.10	89.8%	14,995	1.8%	
27	7,826	8,756	4,850	7,972.95	8,000	8,547.43	106.8%	5,050	-36.9%	
28	3,557	1,723	2,550	1,786.85	2,000	1,702.37	85.1%	1,800	-10.0%	
29	2,847	5,628	7,650	6,525.93	6,750	6,308.15	93.5%	7,000	3.7%	
30	-	-	-	-	-	-	-	3,810	-	
31	840	1,024	925	1,067.70	1,100	998.76	90.8%	1,100	0.0%	
32	2,900	2,851	3,800	2,492.76	2,886	2,036.29	70.6%	3,160	9.5%	
33	5,767	4,723	4,000	3,694.83	4,850	4,114.89	84.8%	4,000	-17.5%	
34	500	805	600	464.31	600	213.83	35.6%	600	0.0%	
35	3,350	22,385	4,000	7,193.95	7,500	9,254.62	123.4%	15,000	100.0%	
36	6,500	11,344	10,000	19,184.92	15,000	9,618.26	64.1%	13,500	-10.0%	
37	4,000	202	4,000	23.48	3,000	295.78	9.9%	3,000	0.0%	
38	5,100	18,645	16,000	44,658.57	40,000	34,262.38	85.7%	40,000	0.0%	
39	5,000	5,000	5,000	8,000.04	8,000	7,333.37	91.7%	8,000	0.0%	
40	2,000	3,264	3,530	2,540.83	3,500	3,122.49	89.2%	3,500	0.0%	
41	200	-	200	68.75	200	-	0.0%	200	0.0%	
42	350	421	900	881.46	825	669.92	81.2%	825	0.0%	
43	4,000	5,161	1,625	619.09	2,000	786.02	39.3%	2,000	0.0%	
44	4,000	4,735	3,750	4,508.34	4,000	4,589.49	114.7%	4,000	0.0%	
45	-	-	36,500	36,500.00	37,415	28,059.36	75.0%	39,285	5.0%	
46	22,000	19,826	23,000	19,679.02	20,000	19,995.65	100.0%	20,000	0.0%	
47	-	150	130	220.00	150	190.00	126.7%	200	33.3%	
48	63,540	54,478	51,500	47,699.35	50,000	47,055.78	94.1%	52,000	4.0%	
49	1,500	1,161	10,000	-	10,000	833.33	8.3%	10,000	0.0%	
50	3,000	4,656	3,000	4,536.62	4,500	3,994.78	88.8%	4,500	0.0%	
51	6,000	7,216	7,000	6,276.13	7,000	4,909.48	70.1%	7,000	0.0%	
52	300	1,451	1,100	2,069.89	1,500	777.26	51.8%	1,000	-33.3%	
53	2,000	1,979	2,000	2,282.50	2,000	1,088.85	54.4%	2,300	15.0%	
54	4,000	3,507	4,000	3,222.91	3,250	4,167.86	128.2%	4,000	23.1%	
55	500	76	500	90.84	100	66.26	66.3%	100	0.0%	
56	-	6,049	1,600	4,827.58	4,000	3,782.78	94.6%	4,000	0.0%	

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57	Staff Activities	350	868	350	570.84	500	1,083.27	216.7%	500	0.0%
58	Technology Supplies	200	1,750	1,500	100.00	1,500	9,010.99	600.7%	1,500	0.0%
59	Utilities, Gas Heat	5,532	4,692	3,750	3,263.22	3,750	3,461.81	92.3%	3,750	0.0%
60	Utilities, Electricity	2,857	3,003	2,000	1,898.27	2,000	1,914.37	95.7%	2,000	0.0%
61	Gasoline, PW and Water	18,500	21,557	12,500	15,602.24	15,000	13,645.36	91.0%	17,000	13.3%
62	Fines & Penalties	-	2,190	1,000	-	1,000	-	0.0%	1,000	0.0%
63	State Water Taxes	25,000	19,165	25,000	26,784.67	30,000	31,006.94	103.4%	30,500	1.7%
64	NRPC	-	-	-	-	1,522	1,522.00	100.0%	1,575	3.5%
65	FCIDC	-	-	-	-	3,125	3,125.00	100.0%	3,125	0.0%
66	Budget Stabilization Reserve	-	118,719	100,000	100,000.00	125,000	93,750.00	75.0%	125,000	0.0%
67	Miscellaneous Equipment	-	-	-	-	-	-	-	3,200	-
68	Miscellaneous Expense	1,000	475	1,000	217.14	500	180.30	36.1%	500	0.0%
69	Total Admin.	469,877	598,112	611,568	626,968.35	686,630	599,341.82	87.3%	712,376	3.7%
	CIP									
70	Capital Reserve Fund	60,000	159,099	50,000	97,257.00	50,000	101,531.00	203.1%	100,000	100.0%
71	Water System Eval. & Mapping	30,000	30,184	20,000	32,028.00	5,000	2,443.00	48.9%	1,000	-80.0%
72	PW Pickup Trucks, 1/3	4,167	3,850	6,700	6,466.00	6,500	6,500.00	100.0%	4,000	-38.5%
73	PW Utility Trucks, 1/3	-	-	22,000	19,872.00	22,000	23,293.00	105.9%	23,000	4.5%
74	Hoe-ram, 50%	-	-	-	-	6,500	6,075.00	93.5%	-	-100.0%
75	Uni-loader/Skid Steer, 40%	-	-	2,800	2,800.00	2,800	2,100.00	75.0%	2,800	0.0%
76	Fairfax Dam	-	36,981	-	38,598.00	45,000	930,958.14	2068.8%	-	-100.0%
77	Heating System, Maquam Plant	-	-	-	-	-	-	-	21,500	-
78	Hole-Hog, Underground boring tool	-	-	-	-	-	-	-	7,500	-
79	Backhoe, 40%	8,000	-	-	-	-	-	-	14,000	-
80	W/WW Utility Van, 40%	-	-	-	-	2,800	-	0.0%	1,600	-42.9%
81	At-grade Infrastructure Assess.	7,500	7,532	-	5,440.10	-	-	-	-	-
82	Mini-Excavator	-	-	-	-	-	20,600.00	-	-	-
83	Vac-Con Replacement	-	-	-	-	-	-	-	10,500	-
84	Telemetry, Maquam	-	-	-	-	-	44,215.00	-	-	-
85	Single Axle Truck, 1/3	9,520	28,416	10,781	15,757.00	10,781	-	0.0%	-	-100.0%
86	Total CIP	119,187	266,062	112,281	218,218.10	151,381	1,137,715.14	751.6%	185,900	22.8%
	Debt Service: Principal and Interest									
87	Interest Expense	169,167	169,307	165,795	162,898.87	143,402	176,013.98	122.7%	180,931	26.2%
88	Principal Expense	203,352	215,765	175,745	144,392.71	200,076	227,201.71	113.6%	146,393	-26.8%
89		372,519	385,072	341,540	307,291.58	343,478	403,215.69	117.4%	327,324	-4.7%
	Debt Detail									
90	USDA for Water Sys.Improvements, Refi, PTC	240,242	240,242	227,490	196,433.19	229,428	231,469.40	100.9%	229,358	0.0%
91	Water Meter Loan (50%) paid off 9/1/12	94,582	94,582	97,774	94,582.01	97,774	94,556.56	96.7%	-	-
92	W/WW Line of Credit paid off April 2011	37,695	38,061	-	-	-	-	-	-	-
93	Fairfax Dam	-	-	-	-	-	63,230.14	-	85,002	-
94	Mini-Excavator	-	-	-	-	-	-	-	2,002	-
95	Backhoe (40%)	-	12,187	6,716	6,715.61	6,716	6,715.61	100.0%	-	-
96	Single Axle Truck (1/3)	-	-	9,560	9,560.77	9,560	7,243.98	75.8%	10,962	14.7%
97	Total, debt detail	372,519	385,072	341,540	307,291.58	343,478	403,215.69	117.4%	327,324	-4.7%
	Water Plants--Maquam and Fairfax									
98	Salaries	113,626	86,848	116,984	113,706.96	111,700	102,035.12	91.3%	113,344	1.5%
99	Overtime	16,900	22,271	20,000	25,735.17	24,500	20,306.66	82.9%	23,500	-4.1%
100	Health Benefits-HDLP	35,930	24,718	57,336	32,399.40	33,400	22,116.14	66.2%	23,396	-30.0%
101	FICA/MEDI	13,152	7,769	10,038	10,567.42	10,699	9,280.02	86.7%	10,470	-2.1%
102	Retirement, Prudential	3,057	360	1,300	2,079.20	1,425	4,378.00	307.2%	-	-100.0%
103	Retirement, VMERS	7,138	5,287	6,075	7,200.95	7,250	6,330.31	87.3%	6,070	-16.3%
104	Retirement, Retirees	-	-	-	-	-	-	-	4,420	-
105	Unemployment	680	830	870	1,004.36	845	767.21	90.8%	800	-5.3%
106	Workers' Comp.	7,660	7,532	7,950	5,215.14	4,800	3,386.64	70.6%	5,313	10.7%
107	Leave Buyback	1,495	-	2,000	3,660.42	3,520	2,322.18	66.0%	5,500	56.3%
108	Individual Clothing	1,650	1,131	1,650	1,647.78	1,800	1,178.36	65.5%	1,900	5.6%
109	Training	2,400	444	2,400	1,347.00	2,000	1,686.95	84.3%	2,000	0.0%

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110	OPS	11,095	14,730	12,895	18,687.86	17,595	25,265.25	143.6%	19,000	8.0%
111	Water Testing	25,700	15,968	25,700	7,607.00	12,000	6,291.00	52.4%	12,000	0.0%
112	IT Services & Supplies	-	158	-	-	-	911.40	-	-	-
113	R & M, Buildings	2,150	367	2,150	820.82	2,150	1,724.08	80.2%	2,000	-7.0%
114	R & M, Other	44,900	30,427	36,000	29,923.48	34,500	31,383.44	91.0%	31,500	-8.7%
115	Telephone	2,900	1,940	2,250	1,554.46	1,625	2,158.29	132.8%	2,600	60.0%
116	Supplies	2,050	1,660	2,550	1,100.06	1,800	2,373.39	131.9%	2,300	27.8%
117	Chemicals	137,500	131,923	136,250	134,688.84	150,000	138,036.69	92.0%	165,000	10.0%
118	Utilities, Gas Heat	38,375	45,086	40,000	41,091.09	45,000	42,838.81	95.2%	46,500	3.3%
119	Utilities, Electricity	106,050	149,007	173,500	135,539.69	173,500	163,977.04	94.5%	173,500	0.0%
120	Gasoline	-	-	6,000	5,144.12	7,500	4,045.65	53.9%	7,500	0.0%
121	Equipment	<u>19,000</u>	<u>12,218</u>	<u>19,000</u>	<u>23,632.74</u>	<u>15,000</u>	<u>19,209.47</u>	128.1%	<u>15,000</u>	0.0%
122	Total Water Plants	593,408	560,673	682,897	604,353.96	662,609	612,002.10	92.4%	673,613	1.7%
	Distribution System									
123	Salaries	89,190	97,978	89,636	91,600.16	91,501	71,229.24	77.8%	99,050	8.3%
124	Overtime	11,035	18,459	15,000	12,632.64	15,000	9,026.39	60.2%	15,000	0.0%
125	Health Benefits-HDLP	32,665	29,646	33,605	30,080.52	36,155	22,243.33	61.5%	38,555	6.6%
126	CIGNA Coinsurance	-	121	150	227.22	300	254.62	84.9%	-	-100.0%
127	FICA/MEDI	8,070	6,949	6,870	7,467.70	8,336	6,590.82	79.1%	8,420	1.0%
128	Retirement, Prudential	5,652	9,758	4,250	7,162.30	7,500	4,194.73	55.9%	3,405	-54.6%
129	Retirement, VMERS	2,423	2,522	2,850	2,419.46	2,850	3,333.85	117.0%	4,145	45.5%
130	Retirement, Retirees	-	-	-	-	-	-	-	950	-
131	Unemployment	590	719	700	808.10	775	703.68	90.8%	1,090	40.7%
132	Workers' Comp.	8,600	8,456	8,925	5,854.71	6,000	4,233.41	70.6%	7,160	19.3%
133	Leave Buyback	1,640	1,183	2,000	1,234.33	2,461	439.47	17.9%	2,035	-17.3%
134	Individual Clothing	1,800	1,150	2,000	1,537.59	2,250	1,543.34	68.6%	2,250	0.0%
135	Training	500	546	500	152.00	500	560.00	112.0%	500	0.0%
136	OPS	5,000	5,478	5,000	2,980.80	5,000	5,153.95	103.1%	5,000	0.0%
137	Trash Removal	1,120	393	-	26.81	325	-	0.0%	325	0.0%
138	R & M, Other	27,000	33,552	53,000	60,846.51	55,000	56,302.95	102.4%	60,000	9.1%
139	Excavation Costs	20,000	10,779	20,000	19,154.25	20,000	13,337.50	66.7%	20,000	0.0%
140	Telephone	1,050	631	750	659.50	750	579.92	77.3%	750	0.0%
141	Travel	-	-	-	-	-	118.07	-	-	-
142	Operating Supplies	25,000	22,907	-	6,363.28	7,000	7,016.82	100.2%	7,000	0.0%
143	Tools	1,000	363	1,000	1,584.66	1,000	751.08	75.1%	1,000	0.0%
144	Utilities, Gas, PW Garage	-	-	-	2,366.59	2,000	1,502.19	75.1%	2,000	0.0%
145	Utilities, Electric, PW Garage	-	-	-	2,310.97	1,500	1,800.50	120.0%	1,500	0.0%
146	North Elm Waterline	5,000	3,800	3,000	-	3,000	2,890.17	96.3%	-	-100.0%
147	Equipment & Valves	16,000	1,605	16,000	-	20,000	12,503.33	62.5%	20,000	0.0%
148	Equipment for Vehicles	1,500	-	1,500	-	1,500	-	0.0%	-	-100.0%
149	Gross Receipts Transfer	<u>87,000</u>	<u>89,449</u>	-	-	-	-	-	-	-
150	Total Distribution System	351,835	346,445	266,737	257,470.10	290,702	226,309.36	77.8%	300,136	3.2%
151	Total Revenue	1,906,825	2,109,406	2,015,023	2,103,668.97	2,134,800	2,912,148.35	136.4%	2,199,348	3.0%
152	Total Expense	<u>1,906,825</u>	<u>2,156,363</u>	<u>2,015,023</u>	<u>2,014,301.09</u>	<u>2,134,800</u>	<u>2,978,583.11</u>	139.5%	<u>2,199,348</u>	3.0%
153	Net Operations	0	-46,957	0	89,367.88	0	-66,434.76		0	
154	Depreciation Exp.		242,526		249,989.21	250,000	182,661.11		260,000	