

# BUDGET-TO-ACTUAL COMPARISON

## 2022 GENERAL FUND BUDGET

Adopted December 13, 2022

\*\*\* As of October 31, 2023 \*\*\*

|                                   |                              | <i>Proportional</i> |                     |                      |                   |
|-----------------------------------|------------------------------|---------------------|---------------------|----------------------|-------------------|
|                                   |                              | Annual<br>Budget    | YTD thru<br>October | Balance<br>Remaining | 10 month =<br>83% |
| <b>INCOME</b>                     |                              |                     |                     |                      |                   |
| <b>Operating Income</b>           |                              |                     |                     |                      |                   |
|                                   | Water Sales                  | 75,000              | 62,446              | 12,554               | 83%               |
| <b>Non-Operating Income</b>       |                              |                     |                     |                      |                   |
|                                   | Donations (one month behind) | 8,500               | 9,852               | 6,500                | 116%              |
|                                   | Interest Income              | 50                  | 1,913               | (1,863)              | 3825%             |
|                                   | Property Tax Revenue         | 11,588              | 12,352              | (764)                | 107%              |
|                                   | Other                        | 495                 | 293                 | 202                  | 59%               |
| <b>Total Non-Operating Income</b> |                              | <b>20,633</b>       | <b>24,410</b>       | <b>4,075</b>         | <b>118%</b>       |
| <b>TOTAL OPERATING INCOME</b>     |                              | <b>95,633</b>       | <b>86,856</b>       | <b>16,629</b>        | <b>91%</b>        |

Note 1

Note 2

Note 3

|                                |  |                |               |               |            |
|--------------------------------|--|----------------|---------------|---------------|------------|
| <b>EXPENSE</b>                 |  |                |               |               |            |
| <b>Operating Expense</b>       |  |                |               |               |            |
|                                | Insurance  | 6,020          | 3,977         | 2,043         | 66%        |
|                                | Legal/Professional   | 6,350          | 4,575         | 1,775         | 72%        |
|                                | Misc.  | 5,590          | 4,608         | 982           | 82%        |
|                                | Office   | 4,200          | 3,040         | 1,160         | 72%        |
|                                | Payroll  | 58,800         | 38,465        | 20,335        | 65%        |
|                                | Payroll taxes  | 4,640          | 3,011         | 1,629         | 65%        |
|                                | Repairs/Maintenance  | 7,000          | 1,876         | 5,124         | 27%        |
|                                | Supplies   | 8,800          | 1,587         | 7,213         | 18%        |
|                                | Utilities  | 7,300          | 6,252         | 1,048         | 86%        |
|                                | Water Tests/Permits  | 2,350          | 2,587         | (237)         | 110%       |
| <b>TOTAL OPERATING EXPENSE</b> |  | <b>111,050</b> | <b>69,977</b> | <b>41,073</b> | <b>63%</b> |
|                                | Capital Outlay - Meter System, Pipe Couplings, Road Repair | 57,500         | 13,014        | 44,486        | 23%        |

Note 4

Note 5

|  |                  |                |
|--|------------------|----------------|
| <b>YTD NET INCOME</b> (Match to Balance Sheet) | <b>-\$72,917</b> | <b>\$3,864</b> |
|--|------------------|----------------|

| <b>GENERAL FUND ACTIVITY</b>                    |  |                |                 |                |
|---|--|----------------|-----------------|----------------|
| <b>General Fund Activity - Increase balance</b> |  |                |                 |                |
|   | Transfer from account - Crystal Spring     | 14,000         | 14,000          | 0%             |
|   | Transfer from reserve - Unrestricted       | 115,000        | 115,000         | 0%             |
| <b>Fund Increasing Activity</b>                 |  | <b>129,000</b> | <b>0</b>        | <b>129,000</b> |
| <b>General Fund Activity - Decrease balance</b> |  |                |                 |                |
|   | Contingency - Unrestricted                 | 100,000        | 100,000         | 0%             |
|   | Transfer to Reserve - Repair & Replacement | 7,000          | 7,000           | 0              |
| <b>Fund Decreasing Activity</b>                 |  | <b>107,000</b> | <b>7,000</b>    | <b>100,000</b> |
| <b>General Fund Balance Change</b>              |  |                | <b>\$16,878</b> |                |

Done in April

Note 1 Donations higher than forecast

Note 2 Higher yield due to increased federal interest rates

Note 3 High due to abatement refund. Will likely remain high through the end of the year.

Note 4 High due to propane bill in March, and higher than usual electric bills at plant

Note 5 Multiple water tests in August. This account will end up over budget

Allenspark Water Sanitation District  
Unaccounted Water Loss

|           | 2016           |                |      |                 | 2017           |                |      |                 | 2018           |                |      |                 | 2019           |                |      |                 |
|-----------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|
|           | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average |
| January   | 150,400        | 136,800        | 9%   | 30%             | 163,900        | 136,400        | 17%  | 24%             | 267,200        | 209,752        | 22%  | 28%             | 230,500        | 109,700        | 52%  | 28%             |
| February  | 123,600        | 98,200         | 21%  | 29%             | 163,400        | 125,900        | 23%  | 24%             | 228,800        | 179,548        | 22%  | 28%             | 181,500        | 97,700         | 46%  | 30%             |
| March     | 144,000        | 103,200        | 28%  | 30%             | 137,200        | 109,400        | 20%  | 23%             | 107,000        | 93,200         | 13%  | 27%             | 194,100        | 105,800        | 45%  | 32%             |
| April     | 151,600        | 129,200        | 15%  | 28%             | 144,800        | 143,000        | 1%   | 22%             | 118,500        | 100,900        | 15%  | 28%             | 184,500        | 103,500        | 44%  | 35%             |
| May       | 213,300        | 138,300        | 35%  | 29%             | 205,300        | 149,900        | 27%  | 22%             | 185,100        | 160,900        | 13%  | 27%             | 216,500        | 146,500        | 32%  | 36%             |
| June      | 403,600        | 273,700        | 32%  | 29%             | 317,600        | 235,700        | 26%  | 21%             | 393,500        | 322,500        | 18%  | 26%             | 339,200        | 239,000        | 30%  | 37%             |
| July      | 458,150        | 290,300        | 37%  | 28%             | 382,600        | 293,900        | 23%  | 20%             | 367,700        | 283,800        | 23%  | 26%             | 433,300        | 338,700        | 22%  | 37%             |
| August    | 344,900        | 256,500        | 26%  | 27%             | 354,300        | 238,700        | 33%  | 21%             | 365,300        | 243,600        | 33%  | 26%             | 345,600        | 267,200        | 23%  | 36%             |
| September | 285,700        | 222,400        | 22%  | 27%             | 320,500        | 226,000        | 29%  | 21%             | 317,500        | 228,200        | 28%  | 26%             | 345,600        | 245,600        | 29%  | 36%             |
| October   | 221,900        | 174,200        | 21%  | 23%             | 233,500        | 122,500        | 48%  | 23%             | 209,900        | 135,200        | 36%  | 25%             | 234,200        | 152,000        | 35%  | 36%             |
| November  | 188,500        | 152,300        | 19%  | 23%             | 230,700        | 111,600        | 52%  | 26%             | 207,500        | 111,500        | 46%  | 25%             | 203,700        | 108,700        | 47%  | 36%             |
| December  | 267,300        | 228,100        | 15%  | 23%             | 171,400        | 122,900        | 28%  | 27%             | 253,200        | 172,300        | 32%  | 25%             | 139,100        | 107,000        | 23%  | 36%             |

|           | 2020           |                |      |                 | 2021           |                |      |                 | 2022           |                |      |                 | 2023           |                |      |                 |
|-----------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|----------------|----------------|------|-----------------|
|           | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average | Gallons Pumped | Gallons Billed | Lost | Rolling Average |
| January   | 131,000        | 104,700        | 20%  | 33%             | 154,200        | 125,400        | 19%  | 18%             | 141,300        | 98,100         | 31%  | 13%             | 218,400        | 110,100        | 50%  | 24%             |
| February  | 128,600        | 104,900        | 18%  | 31%             | 142,600        | 120,500        | 15%  | 17%             | 154,700        | 128,700        | 17%  | 13%             | 186,700        | 85,700         | 54%  | 27%             |
| March     | 128,700        | 99,000         | 23%  | 29%             | 185,900        | 173,800        | 7%   | 16%             | 119,400        | 102,000        | 15%  | 14%             | 223,300        | 107,400        | 52%  | 31%             |
| April     | 123,600        | 106,100        | 14%  | 26%             | 141,600        | 132,800        | 6%   | 15%             | 131,800        | 115,900        | 12%  | 14%             | 270,400        | 149,800        | 45%  | 33%             |
| May       | 170,300        | 144,500        | 15%  | 25%             | 211,100        | 184,600        | 13%  | 15%             | 164,000        | 146,200        | 11%  | 14%             | 322,400        | 157,300        | 51%  | 37%             |
| June      | 260,900        | 205,400        | 21%  | 24%             | 308,200        | 260,500        | 15%  | 15%             | 263,800        | 241,400        | 8%   | 14%             | 372,100        | 190,300        | 49%  | 40%             |
| July      | 334,100        | 278,700        | 17%  | 24%             | 311,600        | 267,400        | 14%  | 14%             | 338,900        | 329,700        | 3%   | 13%             | 457,400        | 273,600        | 40%  | 43%             |
| August    | 333,900        | 255,400        | 24%  | 24%             | 271,700        | 231,700        | 15%  | 14%             | 280,900        | 212,400        | 24%  | 14%             | 464,600        | 261,500        | 44%  | 45%             |
| September | 233,500        | 217,800        | 7%   | 22%             | 272,000        | 248,800        | 9%   | 14%             | 310,300        | 228,300        | 26%  | 15%             | 374,100        | 175,400        | 53%  | 47%             |
| October   | 232,100        | 191,900        | 17%  | 21%             | 167,800        | 136,700        | 19%  | 14%             | 247,700        | 152,400        | 38%  | 17%             | 359,000        | 140,500        | 61%  | 49%             |
| November  | 158,100        | 142,500        | 10%  | 17%             | 133,900        | 122,800        | 8%   | 14%             | 178,000        | 105,100        | 41%  | 19%             |                |                |      |                 |
| December  | 181,640        | 133,500        | 27%  | 18%             | 130,300        | 121,500        | 7%   | 12%             | 208,700        | 112,100        | 46%  | 23%             |                |                |      |                 |

|             |      |             |
|-------------|------|-------------|
| Annual Aver | 2020 |             |
|             | Lost | Rolling ave |
|             | 18%  | 24%         |

|  |      |             |
|--|------|-------------|
|  | 2021 |             |
|  | Lost | Rolling ave |
|  | 12%  | 15%         |

|  |      |             |
|--|------|-------------|
|  | 2022 |             |
|  | Lost | Rolling ave |
|  | 23%  | 15%         |

|  |      |             |
|--|------|-------------|
|  | 2023 |             |
|  | Lost | Rolling ave |
|  | 50%  | 38%         |

|                 |     |     |
|-----------------|-----|-----|
| 5-year averages | 28% | 25% |
|-----------------|-----|-----|