



# Board of Water Works of Pueblo, Colorado

## OVERVIEW

### PLANT AT LARGE

The Plant at Large section of the budget is comprised of personnel, operation and maintenance costs that are of a company-wide nature, and which are not attributable to departmental cost centers.

Personnel related costs budgeted in Plant at Large are principally those of the Board's Defined Benefit retirement program, which is non-contributory and funded in total by the company. The pension contribution for 2007, as called for in the 2005 actuarial study, is budgeted at \$665,000. During 2007 the biennial actuarial valuation (at an estimated cost of \$14,000) will determine the recommended contribution for 2008, 2009. The valuations are typically conducted every other odd-numbered year.

The significant operation and maintenance costs contained in this section of the budget include legal services, budgeted at \$198,000 for 2007; insurance and risk management consulting services of \$43,200; property and liability insurance program costs of \$225,000 and the Contingency Account is proposed at \$400,000. Contingency is utilized to fund any substantial unforeseen costs that may arise during the year, and Board approval is sought before funds are moved from the account into other budget accounts.

*Jerry J. Cantrell*

**BOARD OF WATER WORKS OF PUEBLO, COLORADO**  
**DETAIL OF EXPENDITURES**

PERSONNEL SERVICES

PLANT AT LARGE

	<u>2005</u> <u>ACTUAL</u>	<u>2006</u> <u>BUDGET</u>	<u>2006</u> <u>ESTIMATED</u>	<u>2007</u> <u>BUDGET</u>
<b>SALARIES &amp; WAGES</b>				
Pending retirees	\$ 553	\$ -	\$ 21,141	\$ 20,046
Total salaries and wages	<u>553</u>	<u>-</u>	<u>21,141</u>	<u>20,046</u>
<b>BENEFITS</b>				
Social security	321	-	1,929	1,604
Employee assistance	24	-	19	19
Pension	565,564	742,000	750,624	761,000
Health insurance	385	-	3,784	-
Dental insurance	44	-	348	-
Disability insurance	48	-	115	-
Life insurance	87	-	227	-
Worker's compensation insurance	123,600	150,000	156,000	160,000
Unemployment insurance	-	1,000	895	1,000
Sick leave	(177)	-	-	-
Vacation leave	<u>735</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total benefits	<u>690,631</u>	<u>893,000</u>	<u>913,941</u>	<u>923,623</u>
Total personnel services	<u>\$ 691,184</u>	<u>\$ 893,000</u>	<u>\$ 935,082</u>	<u>\$ 943,669</u>

BOARD OF WATER WORKS OF PUEBLO, COLORADO  
DETAIL OF EXPENDITURES

OPERATION AND MAINTENANCE

PLANT AT LARGE

	<u>2005</u> <u>ACTUAL</u>	<u>2006</u> <u>BUDGET</u>	<u>2006</u> <u>ESTIMATED</u>	<u>2007</u> <u>BUDGET</u>
OPERATION AND MAINTENANCE				
Outside services	\$ 269,097	\$ 239,150	\$ 215,000	\$ 241,600
Communications	129	-	-	-
Contingency	-	-	-	400,000
Insurance - property	210,411	225,000	215,000	225,000
Health reimbursement - In-patient copay	6,545	4,000	4,000	4,000
Health insurance - retiree's	62,882	64,016	53,844	55,826
Life insurance - retiree's	9,808	10,016	9,921	9,965
Pension supplement	<u>36,856</u>	<u>37,100</u>	<u>36,856</u>	<u>37,100</u>
 Total operation and maintenance	 <u>\$ 595,728</u>	 <u>\$ 579,282</u>	 <u>\$ 534,621</u>	 <u>\$ 973,491</u>

BOARD OF WATER WORKS OF PUEBLO, COLORADO  
 DETAIL OF EXPENDITURES

FUND TRANSFERS

PLANT AT LARGE

	2005 <u>ACTUAL</u>	2006 <u>BUDGET</u>	2006 <u>ESTIMATED</u>	2007 <u>BUDGET</u>
FUND TRANSFERS				
Transfer to Debt Service Fund	\$ 4,042,733	\$ 3,950,854	\$ 3,950,854	\$ 3,947,645
Transfer to Water Development Fund	<u>109,000</u>	<u>504,317</u>	<u>505,000</u>	<u>520,985</u>
 Total fund transfers	 <u>\$ 4,151,733</u>	 <u>\$ 4,455,171</u>	 <u>\$ 4,455,854</u>	 <u>\$ 4,468,630</u>