

BOARD OF WATER WORKS OF PUEBLO, COLORADO  
STATEMENT OF OPERATING EXPENSES  
AS COMPARED WITH BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2003

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	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Budget
<b>OPERATING EXPENSES</b>				
Administration division				
Personnel services				
Managerial	\$ 329,200	\$ 329,200	\$ 323,305	\$ ( 5,895)
Supervision and specialists	147,000	147,000	152,677	5,677
Part-time	10,000	10,000	8,506	( 1,494)
Overtime	-	-	11	11
Total	486,200	486,200	484,499	( 1,701)
Operation and maintenance				
Outside services	39,200	39,200	40,115	915
Office supplies	3,900	3,900	4,818	918
Maintenance	2,200	2,200	1,946	( 254)
In-service training	7,000	7,000	9,600	2,600
Subscriptions and membership dues	25,800	25,800	21,683	( 4,117)
Consulting	25,000	25,000	7,118	( 17,882)
Total	103,100	103,100	85,280	( 17,820)
Total division	\$ 589,300	\$ 589,300	\$ 569,779	\$ ( 19,521)
Administrative services division				
Personnel services				
Managerial	\$ 84,600	\$ 84,600	\$ 163,203	\$ 78,603
Supervision and specialists	504,300	504,300	444,534	( 59,766)
Skills and trades	530,100	530,100	543,952	13,852
Part-time	18,325	18,325	10,106	( 8,219)
Overtime	11,200	28,200	26,596	( 1,604)
Total	1,148,525	1,165,525	1,188,391	22,866
Operation and maintenance				
Outside services	77,350	82,350	81,422	( 928)
Office supplies	58,700	60,700	86,861	26,161
Maintenance	89,025	89,025	59,797	( 29,228)
In-service training	2,400	2,400	4,096	1,696
Subscriptions and membership dues	2,500	2,500	2,862	362
Janitor supplies	1,500	1,500	1,151	( 349)
Safety	2,000	2,000	1,878	( 122)
Total	233,475	240,475	238,067	( 2,408)
Total division	\$ 1,382,000	\$ 1,406,000	\$ 1,426,458	\$ 20,458

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	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Budget
<b>OPERATING EXPENSES--CONTINUED</b>				
Treating, pumping and laboratory division				
Personnel services				
Managerial	\$ 82,300	\$ 82,300	\$ 243,984	\$ 161,684
Supervision and specialists	487,700	487,700	346,676	( 141,024)
Skills and trades	1,129,900	1,129,900	1,178,921	49,021
Miscellaneous	24,035	24,035	19,005	( 5,030)
Overtime	75,000	157,000	142,229	( 14,771)
Total	<u>1,798,935</u>	<u>1,880,935</u>	<u>1,930,815</u>	<u>49,880</u>
Operation and maintenance				
Outside services	26,700	26,700	58,225	31,525
Office supplies	3,500	3,500	5,273	1,773
Maintenance	376,950	376,950	426,872	49,922
In-service training	1,150	1,150	1,537	387
Subscriptions and membership dues	900	900	803	( 97)
Tool replacement	5,000	5,000	5,519	519
Chemicals	474,000	474,000	367,927	( 106,073)
Laboratory	40,000	40,000	38,991	( 1,009)
Power and diesel	1,200,000	1,285,000	1,260,938	( 24,062)
Janitor supplies	5,000	5,000	2,479	( 2,521)
Safety	4,500	4,500	3,409	( 1,091)
Engineering consulting	2,000	2,000	21,756	19,756
Total	<u>2,139,700</u>	<u>2,224,700</u>	<u>2,193,729</u>	<u>( 30,971)</u>
Total division	<u>\$ 3,938,635</u>	<u>\$ 4,105,635</u>	<u>\$ 4,124,544</u>	<u>\$ 18,909</u>

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	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Budget
<b>OPERATING EXPENSES--CONTINUED</b>				
Transmission, distribution and engineering division				
Personnel services				
Managerial	\$ 82,000	\$ 82,000	\$ 245,287	\$ 163,287
Supervision and specialists	388,200	388,200	239,446	( 148,754)
Skills and trades	2,186,300	2,186,300	2,188,453	2,153
Part-time	55,930	55,930	25,941	( 29,989)
Miscellaneous	-	20,000	38,424	18,424
Overtime	95,000	95,000	141,367	46,367
Total	<u>2,807,430</u>	<u>2,827,430</u>	<u>2,878,918</u>	<u>51,488</u>
Operation and maintenance				
Outside services	7,700	7,700	8,115	415
Office supplies	13,800	13,800	12,202	( 1,598)
Maintenance	47,400	47,400	64,634	17,234
In-service training	2,750	2,750	2,758	8
Subscriptions and membership dues	3,400	3,400	3,506	106
Tool replacement	12,600	12,600	8,924	( 3,676)
Equipment repair	5,500	5,500	6,016	516
Barricades	2,000	2,000	1,433	( 567)
Mains maintenance	90,000	90,000	283,653	193,653
Meter maintenance	2,500	2,500	6,500	4,000
Hydrant maintenance	6,500	6,500	9,068	2,568
Valve maintenance	11,000	26,000	30,550	4,550
Meter shop supplies	8,000	8,000	2,108	( 5,892)
Gasoline and oil	65,000	65,000	59,759	( 5,241)
Janitor supplies	2,000	2,000	2,087	87
Auto and truck	100,000	100,000	107,587	7,587
Safety	3,000	3,000	2,281	( 719)
Cathodic protection maintenance	500	500	187	( 313)
Engineering consulting	1,000	1,000	0	( 1,000)
Uninsured small claims	3,000	3,000	2,858	( 142)
Service lines	3,000	3,000	5,982	2,982
Freight	500	500	192	( 308)
Total	<u>391,150</u>	<u>406,150</u>	<u>620,400</u>	<u>214,250</u>
Total division	<u>\$ 3,198,580</u>	<u>\$ 3,233,580</u>	<u>\$ 3,499,318</u>	<u>\$ 265,738</u>

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	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Budget
<b>OPERATING EXPENSES--CONTINUED</b>				
Water resources division				
Personnel services				
Managerial	\$ 81,900	\$ 81,900	\$ 86,316	\$ 4,416
Supervision and specialists	167,100	167,100	172,515	5,415
Miscellaneous	6,800	6,800	-	( 6,800)
Total	<u>255,800</u>	<u>255,800</u>	<u>258,831</u>	<u>3,031</u>
Operation and maintenance				
Outside services	28,800	28,800	22,620	( 6,180)
Office supplies	1,050	1,050	1,162	112
Maintenance	1,800	1,800	1,615	( 185)
In-service training	23,200	23,200	21,521	( 1,679)
Subscriptions and membership dues	36,800	36,800	25,714	( 11,086)
Tool replacement	1,200	1,200	740	( 460)
Clear Creek Reservoir maintenance	9,900	9,900	5,319	( 4,581)
Wurtz Ditch maintenance	1,500	1,500	1,023	( 477)
Wurtz Extension maintenance	1,500	1,500	828	( 672)
Ewing Ditch maintenance	1,500	1,500	906	( 594)
Columbine Ditch maintenance	2,000	2,000	2,192	192
Snowplowing operations	25,000	25,000	30,450	5,450
Annual transmountain maintenance	46,000	46,000	37,907	( 8,093)
Ranch irrigation maintenance	3,000	3,000	527	( 2,473)
Gas and oil	4,000	4,000	4,852	852
Dwelling maintenance	2,700	2,700	1,601	( 1,099)
Leadville utilities	3,100	3,100	2,854	( 246)
Comanche return flow maintenance	200	200	-	( 200)
Homestake (Aurora) maintenance	7,500	7,500	-	( 7,500)
Twin Lakes water rights maintenance	206,600	206,600	206,591	( 9)
Busk-Ivanhoe water rights maintenance	150,000	150,000	150,000	-
Water storage and transportation	95,300	95,300	95,150	( 150)
Water purchase	64,000	64,000	31,598	( 32,402)
Consulting services	88,000	88,000	79,592	( 8,408)
Total	<u>804,650</u>	<u>804,650</u>	<u>724,762</u>	<u>( 79,888)</u>
Total division	<u>\$ 1,060,450</u>	<u>\$ 1,060,450</u>	<u>\$ 983,593</u>	<u>\$ ( 76,857)</u>

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OPERATING EXPENSES--CONTINUED	Budgeted Amounts		Actual	Actual
	Original	Final		Budget
Plant-at-large division				
Personnel services				
Retirees	\$ -	\$ -	\$ 2,334	\$ 2,334
Pension and deferred compensation	587,600	587,600	585,163	( 2,437)
Health insurance	825,000	825,000	796,208	( 28,792)
Dental plan	83,850	83,850	70,864	( 12,986)
Life insurance	85,000	85,000	88,192	3,192
Disability insurance	41,300	41,300	35,999	( 5,301)
F. I. C. A.	550,000	550,000	528,585	( 21,415)
Worker's compensation	160,000	160,000	129,244	( 30,756)
Sick pay	309,000	309,000	247,310	( 61,690)
Vacation pay	72,000	72,000	87,265	15,265
Unemployment compensation	500	500	-	( 500)
Total	2,714,250	2,714,250	2,571,164	( 143,086)
Operation and maintenance				
Outside services	492,050	492,050	479,125	( 12,925)
Maintenance	19,700	19,700	21,679	1,979
Subscriptions and memberships	3,800	3,800	6,800	3,000
Communication	15,500	15,500	5,009	( 10,491)
Postage	115,000	115,000	137,680	22,680
Equipment lease/rental	2,700	2,700	2,767	67
Utilities	157,500	157,500	147,035	( 10,465)
Insurance--property	190,600	190,600	190,505	( 95)
Collection expense	1,500	1,500	1,253	( 247)
Amortization of bond issue expense	-	-	10,574	10,574
Cash short	100	100	176	76
Advertising	10,000	10,000	3,679	( 6,321)
Bad debts	-	-	(1,275)	( 1,275)
Contingency	400,000	119,000	-	( 119,000)
Total	1,408,450	1,127,450	1,005,007	( 122,443)
Total division	\$ 4,122,700	\$ 3,841,700	\$ 3,576,171	\$ ( 265,529)

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	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		Budget
OPERATING EXPENSES--CONTINUED				
Water Development Fund				
Operation and maintenance				
Outside services	\$ 50,000	\$ 50,000	\$ -	\$ ( 50,000)