

# VCSD Budget for 2019-2020 proposed

6/6/2019

	2017-2018			2018-2019			2018-2019
	Budgeted	Actual	Variance	Budgeted	Actual	Annualized Estimate	Proposed Budget
	Estimated budget for 2017-2018	Quickbooks Actual for 2017-2018		Estimated budget for 2017-2018	Quickbooks Actual for 2018-2019 thru 03/31/2019	Estimated year-end income/expense s 2018-2019 based on 1st 9 months.	Based on Annualized to date 2019-2020 Quickbooks Accounting
<b>WATER SERVICE</b>							
<b>Income</b>	<b>50,900.00</b>	<b>\$ 49,640.55</b>	<b>\$ (1,259.45)</b>	<b>50,900.00</b>	<b>\$ 37,909.52</b>	50,546.03	<b>50,900.00</b>
<b>Expenses (w/out non-allocated)</b>							
Meter Reader/Billing	4,320.00	4,260.00	(60.00)	4,320.00	3,235.00	4,320.00	4,320.00
WS Electricity/wells Elec	1,800.00	2,282.23	482.23	2,000.00	1,529.57	2,039.43	2,000.00
Continuing Education			-			-	
Health Permits	887.00	887.00	-	887.00	887.00	887.00	887.00
Membership/Subscriptions	385.00	375.00	(10.00)	375.00	314.00	375.00	375.00
Telephone for plant	625.00	562.90	(62.10)	552.00	444.19	592.25	552.00
Maintenance/Repair, Lab/Operator	33,500.00	30,135.87	(3,364.13)	28,000.00	17,058.70	28,000.00	28,000.00
	<b>\$ 41,517.00</b>	<b>\$ 38,503.00</b>	<b>\$ (3,014.00)</b>	<b>\$ 36,134.00</b>	<b>\$ 23,468.46</b>	<b>\$ 36,213.68</b>	<b>\$ 36,134.00</b>
<i>Net Income (loss)</i>	<b>\$ 9,383.00</b>	<b>\$ 11,137.55</b>	<b>\$ 1,754.55</b>	<b>\$ 14,766.00</b>	<b>\$ 14,441.06</b>	<b>\$ 14,332.35</b>	<b>\$ 14,766.00</b>
<b>ARMORY HALL</b>							
<b>Income</b>							
Rental Fees	5,000.00	3,400.00	(1,600.00)	4,000.00	2,700.00	3,600.00	4,000.00
Auditor Warrants	1,100.00		(1,100.00)	1,250.00	1,818.93	1,848.44	1,250.00
	<b>6,100.00</b>	<b>3,400.00</b>	<b>\$ (2,700.00)</b>	<b>5,250.00</b>	<b>\$ 4,518.93</b>	5,448.44	<b>5,250.00</b>
<b>Expenses (w/out non-allocated)</b>							
Cleaning & Supplies	100.00	167.14	67.14	200.00	143.81	191.75	200.00
Hall Manager Fee	2,100.00	1,950.00	(150.00)	2,100.00	1,600.00	1,900.00	2,100.00
Repairs	1,850.00	11,058.33	9,208.33	1,000.00	1,068.28	1,424.37	1,000.00
Electricity	900.00	1,042.61	142.61	800.00	586.74	782.32	800.00
Phone	600.00	552.42	(47.58)	600.00	613.62	600.00	600.00
Propane	550.00	490.03	(59.97)	550.00	506.48	550.00	550.00
	<b>6,100.00</b>	<b>\$ 15,260.53</b>	<b>9,160.53</b>	<b>5,250.00</b>	<b>\$ 4,518.93</b>	<b>\$ 5,448.44</b>	<b>5,250.00</b>
<i>Net Income (loss)</i>	<b>\$ -</b>	<b>\$ (11,860.53)</b>	<b>\$ (11,860.53)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARK</b>							
<b>Income</b>							
donations	200.00		(200.00)	100.00	50.00	66.67	100.00
Auditor Warrants			-	260.00	340.65	454.20	260.00
	<b>\$ 200.00</b>	<b>\$ -</b>	<b>(200.00)</b>	<b>360.00</b>	<b>\$ 390.65</b>	<b>\$ 520.87</b>	<b>360.00</b>
<b>Expenses (w/out non-allocated)</b>							
Electricity	140.00	141.41	1.41	160.00	120.65	160.87	160.00
Maintenance & Repair		0	-	200.00	270.00	360.00	200.00
	<b>140.00</b>	<b>141.41</b>	<b>1.41</b>	<b>360.00</b>	<b>390.65</b>	<b>520.87</b>	<b>360.00</b>
<i>Net Income (Loss)</i>	<b>60.00</b>	<b>\$ (141.41)</b>	<b>(201.41)</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>RESTROOMS</b>							
<b>Income</b>							
donations	1,000.00	\$ 1,178.26	\$ 178.26	500.00	\$ 254.16	338.88	500.00
Auditor Warrants	820.00		(820.00)	1,305.00	\$ 1,233.96	1,449.11	1,305.00
	<b>1,820.00</b>	<b>\$ 1,178.26</b>	<b>\$ (641.74)</b>	<b>1,805.00</b>	<b>\$ 1,488.12</b>	<b>\$ 1,787.99</b>	<b>1,805.00</b>
<b>Expenses (w/out non-allocated)</b>							
Electricity	190.00	185.11	(4.89)	160.00	109.32	145.76	160.00
Janitorial/Amy	880.00	765.00	(115.00)	780.00	585.00	780.00	780.00
Maintenance & Repair	650.00	625.00	(25.00)	700.00	672.13	700.00	700.00
Supplies	100.00	138.76	\$ 38.76	165.00	121.67	162.23	165.00
	<b>1,820.00</b>	<b>\$ 1,713.87</b>	<b>\$ (106.13)</b>	<b>1,805.00</b>	<b>\$ 1,488.12</b>	<b>\$ 1,787.99</b>	<b>1,805.00</b>
<i>Net Income (Loss)</i>	<b>-</b>	<b>\$ (535.61)</b>	<b>\$ (535.61)</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>-</b>
<b>STREET LIGHTS &amp; TRASH</b>							
<b>Income--Auditor Warrants</b>	<b>4,050.00</b>		(4,050.00)	<b>4,050.00</b>		<b>4,117.89</b>	<b>4,050.00</b>
<b>Expenses (w/out unallocated)</b>							
Street Lighting Electricity	2,950.00	2,687.63	(262.37)	2,950.00	2,201.59	2,935.45	2,950.00
Trash Collection	1,100.00	1,163.17	63.17	1,100.00	886.83	1,182.44	1,100.00
	<b>4,050.00</b>	<b>3,850.80</b>	<b>(199.20)</b>	<b>4,050.00</b>	<b>3,088.42</b>	<b>4,117.89</b>	<b>4,050.00</b>
<i>Net Income (Loss)</i>	<b>-</b>	<b>\$ (3,850.80)</b>	<b>(3,850.80)</b>	<b>-</b>	<b>\$ (3,088.42)</b>	<b>\$ (0.00)</b>	<b>-</b>
<b>Total Service Income</b>	63,070.00	54,218.81	(8,851.19)	62,365.00	44,307.22	62,421.21	62,365.00
<b>Total Service Expense</b>	53,627.00	59,469.61	5,842.61	47,599.00	32,954.58	48,088.87	47,599.00
<b>(not including non-allocated)</b>	-	-	-	-	-	-	-
<b>Net Service Income (Loss)</b>	<b>9,443.00</b>	<b>\$ (5,250.80)</b>	<b>\$ (14,693.80)</b>	<b>14,766.00</b>	<b>\$ 11,352.64</b>	<b>\$ 14,332.35</b>	<b>14,766.00</b>

<b>NON-ALLOCATED INCOME</b>								
Auditor WarrAnts (residual from service)	7,530.00	13,830.06	6,300.06	6,635.00	3,465.17	5,630.36	8,135.00	
Interest	350.00	288.66	(61.34)	60.00	41.48	55.31	60.00	
Other income	-	-	-	-	-	-	-	
	<b>7,880.00</b>	<b>\$ 14,118.72</b>	<b>\$ 6,238.72</b>	<b>6,695.00</b>	<b>\$ 3,506.65</b>	<b>4,675.53</b>	<b>8,195.00</b>	
<b>NON-ALLOCATED EXPENSES</b>								
Accounting Services (external)	2,500.00		(2,500.00)	5,000.00		5,000.00	5,000.00	
Attorney Fees	100.00	707.50	607.50	100.00		-	100.00	
Bank Fees	-		-	8.00	8.00	8.00	8.00	
Insurance	5,700.00	5,669.86	(30.14)	5,700.00	5,685.15	5,700.00	5,700.00	
County Admin Fee	385.00	379.23	(5.77)	400.00		400.00	400.00	
Legal Notices	-	217.92	217.92	-		-	-	
Office Supplies	200.00	361.94	161.94	200.00	91.51	200.00	200.00	
Postage	300.00	281.54	(18.46)	350.00	303.89	350.00	350.00	
Secretary/Treasurer (incl. bookkeeping)	6,420.00	6,300.00	(120.00)	6,420.00	4,805.00	6,420.00	6,420.00	
Uncategorized	100.00	(652.92)	(752.92)	100.00		-	100.00	
	<b>15,705.00</b>	<b>\$ 13,265.07</b>	<b>(2,439.93)</b>	<b>18,278.00</b>	<b>\$ 10,893.55</b>	<b>\$ 18,078.00</b>	<b>18,278.00</b>	
<b>Non-Allocated Net Income (Loss)</b>	<b>(7,825.00)</b>	<b>\$ 853.65</b>	<b>8,678.65</b>	<b>(11,583.00)</b>	<b>\$ (7,386.90)</b>	<b>\$ (13,402.47)</b>	<b>(10,083.00)</b>	
<b>Total Income</b>	70,950.00	68,337.53	(2,612.47)	69,060.00	47,813.87	67,096.75	70,560.00	
<b>Total Expense</b>	69,332.00	72,734.68	3,402.68	65,877.00	43,848.13	66,166.87	65,877.00	
<b>Other Contingencies</b>	1,500.00	-	(1,500.00)	1,500.00	-	-	1,500.00	
<b>Net income (loss) before Deprec</b>	<b>118.00</b>	<b>(4,397.15)</b>	<b>(4,515.15)</b>	<b>1,683.00</b>	<b>3,965.74</b>	<b>929.88</b>	<b>3,183.00</b>	
<b>Depreciation/Amortization</b>	14,642.00	9,761.33	(4,880.67)	14,642.00	9,761.33	14,642.00	14,642.00	
<b>Total Net Income (Loss)</b>	<b>(14,524.00)</b>	<b>\$ (14,158.48)</b>	<b>365.52</b>	<b>(12,959.00)</b>	<b>\$ (5,795.59)</b>	<b>\$ (13,712.12)</b>	<b>(11,459.00)</b>	
<b>Auditor warrant budgeted or actual</b>	13,500.00	\$ 13,060.15		13,500.00	\$ 6,858.71	\$ 13,500.00	15,000.00	
<b>Auditor warrents allocated to service items</b>	(5,970.00)	-		(6,865.00)	(3,393.54)	(7,869.64)	(6,865.00)	
<b>Auditor warrant residual to non allocated</b>	7,530.00	13,060.15		6,635.00	3,465.17	5,630.36	8,135.00	
<b>Total Non allocated Expenses</b>	<b>\$ 15,705.00</b>	<b>\$ 13,265.07</b>		<b>\$ 18,278.00</b>	<b>\$ 10,893.55</b>	<b>\$ 18,078.00</b>	<b>\$ 18,278.00</b>	
<b>80% to water service</b>	12,564.00	10,612.06		14,622.40	8,714.84	14,462.40	14,622.40	
<b>20% to other service items</b>	3,141.00	2,653.01		3,655.60	2,178.71	3,615.60	3,655.60	