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Meeting Date: December 18, 2013  
Staff Contact: Stan Allred, Chief Financial Officer

**TITLE: C-13-32 - FY/14 1<sup>st</sup> Quarter Operating Financial Reports**

**ACTION: Receipt be Noted**

**SUMMARY:**

Submitted to the Board for review and informational purposes are the financial reports for the quarter ended September 30, 2013. These reports provide a year to date comparison between the approved FY/12 budget and actual expenditures through September 30. These reports also include revenue and expenditure projections to June 30, 2014. The projections are based on actual, trend and historical information. As with any estimates, this information is subject to change.

Fund 21 General Operating Fund

Revenues:

First quarter revenues are about \$1.1 million less than for the same period in FY/13. This revenue decrease includes decreased revenue from water sales of \$1.6 million, San Juan Chama Strategy implementation \$.4 million, increases in Water Facilities Rehab of \$.2 million and Sewer revenue \$.7 million. The FY/14 revenues are down from the FY/13 revenues for the same time period due to decreased water usage due to a 15% reduction in consumption as compared to the same 3-month period of FY/13. The reduction is offset by the 5% Rate Revenue increase implemented at July 1, 2013. Factors affecting the reduction are increased precipitation in the months of July and September as compared to the same period of FY/13 and normal precipitation for that same period. In addition, the increase in rates that went into effect on July 1 along with the 200% water use block level in the rate structure has had an impact on customer's usage patterns. Projected revenues are off by approximately \$3.6 million for the first 3 months of FY/14 and are in line to be below the approved budget for FY/14. Revenue projections to June 30, 2014 have not been adjusted from the approved budget on the 1<sup>st</sup> quarter report. Approved budget revenues amounts were derived with the expectation of very limited growth in the service area for the next several years coupled with continued 2% reductions in consumption due to the very effective conservation efforts of the Authority.

Expenditures:

First quarter total expenditures are \$9 million above the same period in FY/13. This increase is mainly in the Interfund Transfers \$6 million and General Government

\$4.7 million. The increase in the General Government is due to the large Risk Insurance Premiums the Authority paid as it transferred its Risk Program away from the City of Albuquerque. It is anticipated that the Water Authority will be under budget in the expenditures at the end of the fiscal year. These two increases were offset by decreases in other operating categories. In FY/14, in conjunction with the move to a new ERP system, the WUA added a General Government division to the chart of accounts structure to further move Authority-wide appropriations out of individual departments. This division is comprised of the following departments, appropriations for Utilities, Electricity, and Natural Gas. Additional appropriations for Workers Compensation, Tort and Risk, Franchise Fees, Water Conservation Fees, Admin Fees to the City of Albuquerque, and Interfund Transfers. These appropriations had, in previous years been tracked in individual departments or divisions. At this time due to the revenue shortfall, the Authority has postponed the transfer from Operating to CIP. This will generate savings of approximately \$8 million for FY/14. The projected expenditure at June 30, 2014, is estimated to be \$.750 million under the approved appropriation. Including the savings that will be derived by the reduction of the CIP transfer, it is estimated the projected expenditures at June 30, 2014 will be \$9 million under approved appropriation.

Working capital or fund balance is projected to be \$.2 million, compared to a beginning balance in 2014 of (\$13.7) million. The fund balance trend has reversed as planned and will eventually meet the target of 1/12.

**FISCAL IMPACT:**

Due to the reduction in revenue, the transfer to CIP in the amount of \$8 million has been postponed. It is clear that reduced consumption has caused revenues to decline. If this trend continues, a combination of reducing operating expenses and increasing fixed portion of the rate structure will need to be evaluated. \$1.5 million in anticipation of this trend have already reduced operating expenses. Use of the rate reserve fund will be evaluated prior to any consideration of rate adjustments.

The reduction in consumption is a positive result for conservation goals, however, the costs of maintains the utility are primarily fixed in nature and the revenue requirements for operating, debt service payments, reserves, and debt service coverage must be met.

**COMMENTS:**

The first quarter report was delayed by one month due to the design and configuration of the financial reports in the new ERP system. All such reports are now done on a monthly basis in real time and a hard close occurs on a monthly basis as well. No delays are anticipated going forward.



# Memo

**To:** Stan Allred, Chief Financial Officer  
**From:** Susan Lander, Fiscal Officer  
**Date:** November 7, 2013, 2013  
**Re:** September 2013 FINANCIAL REPORTS

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Attached are the September 2013 financial reports for the Water Authority operating and CIP funds. This report includes:

1. Revenues vs. Expenditures Graph
2. Revenue & Expenditure Analysis-Fund 21
3. Department Summary Budget with Projection-Fund 21
4. Overview-Funds 21 and 31
5. Plant & Field Operations Overview
4. Precipitation Chart
5. Utility CIP Actual and Projected Expenditures
7. Debt Service Fund 31

If you have any questions about your specific program(s) and what assumptions were used, please call me at 768-3695.

cc: Mark Sanchez, Executive Director  
Tom Ortiz, Senior Financial Officer  
John Stomp, Chief Operating Officer  
Frank Roth, Senior Policy Manager

Description	Current Month	FY14 Y-T-D	FY14 Budget	FY14 Projection
<b>Sources:</b>				
Interest on Investments *				
Miscellaneous Income				
Utility Expansion Charges	503,647.68	1,859,167.05		
Affordable Housing Rebate				
Transfer from Fund 621	6,007,833.33	18,023,499.99		
<b>Total Sources</b>	<b>6,511,481.01</b>	<b>19,882,667.04</b>	<b>0.00</b>	<b>0.00</b>
Beginning Unrestricted Balance	(2,971,505.00) **	-2,971,505.00 **	-2,971,505.00 **	-2,971,505.00 **
<b>Total Sources &amp; Beginning Balance</b>	<b>3,539,976.01</b>	<b>16,911,162.04</b>	<b>-2,971,505.00</b>	<b>-2,971,505.00</b>
<b>Expenditures/Appropriations:</b>				
<b>Debt Service Principal &amp; Interest:</b>				
SRF Loan Principal	0	0	453,894.16	453,894.16
9.627M Interest	0	-22,009	193,250.38	193,250.38
				647,144.54
SRF Loan Principal	0	0	327,264.00	327,264.00
3.6M-Duranes Interest	0	0	11,569.08	11,569.08
				338,833.08
2004A NMFA Principal	0	0	4,000,000.00	4,000,000.00
36.295M Basic Interest	0	-100,743	435,670.00	435,670.00
				4,435,670.00
2004B NMFA Principal	0	0	4,670,000.00	4,670,000.00
82.120M SJC Interest	0	-319,364	2,084,971.00	2,084,971.00
				6,754,971.00
DWRLF (1727-DW) Principal	0	0	464,774.00	464,774.00
10.4M-Santa Barbara Interest	0	-27,139	162,836.82	162,836.82
				627,610.82
2005 Bond Principal	0	0	7,760,000.00	7,760,000.00
116.695 SJC Interest	0	0	4,737,736.26	4,737,736.26
				12,497,736.26
2005 Bond Principal	0	0	1,905,000.00	1,905,000.00
16.290 Basic Interest	0	0	410,950.00	410,950.00
				2,315,950.00
2005 Loan Principal	0	0	1,010,000.00	1,010,000.00
20M SJC Interest	0	-110,145	660,872.50	660,872.50
				1,670,872.50
2006 Bond Principal	0	0	5,345,000.00	5,345,000.00
112.765 SJC Interest	0	0	4,457,853.76	4,457,853.76
				9,802,853.76
2006 Bond Principal	0	0	0.00	0.00
11.945 - 627 Interest	0	0	572,205.00	572,205.00
				572,205.00
2006 Bond Principal	0	0	940,000.00	940,000.00
8.680 - 628 Interest	0	0	230,406.26	230,406.26
				1,170,406.26
2007A NMFA Principal	0	0	1,360,000.00	1,360,000.00
\$53.595 Basic Interest	0	-292,398	1,986,887.50	1,986,887.50
				3,346,887.50
2007A NMFA Principal	0	0	3,125,000.00	3,125,000.00
\$23.410 SJC Interest	0	-167,275	771,150.00	771,150.00
				3,896,150.00
2008 Bond Principal	0	0	0.00	0.00
\$48.430 SJC Interest	0	0	2,421,500.00	2,421,500.00
				2,421,500.00
2008 Bond Principal	0	0	0.00	0.00
\$7.20 Reuse Interest	0	0	360,000.00	360,000.00
				360,000.00
2009 Bond Principal	0	0	6,610,000.00	6,610,000.00
\$ Interest	0	0	5,777,500.00	5,777,500.00
				12,387,500.00
2009 Bond Principal	0	0	175,000.00	175,000.00
\$ SJC Interest	0	0	327,800.00	327,800.00
				502,800.00
2011 Bond NMFA Principal	0	0	2,700,000.00	2,700,000.00
\$37.740 Basic Interest	0	-142,132	1,698,250.00	1,698,250.00
				4,398,250.00
2011 Bond NMFA Principal	0	0	120,000.00	120,000.00
\$5M SJC Interest	0	-18,017	225,274.00	225,274.00
				345,274.00
2011 Bond NMFA Principal	0	0	255,000.00	255,000.00
\$10.660 Reuse Interest	0	-40,037	478,707.26	478,707.26
				733,707.26
2316-ADW Principal	0	0	45,869.00	45,869.00
\$1M Interest	0	0	6,987.38	6,987.38
				52,856.38
2009 WTB-0051 Principal	0	0	2,517.00	2,517.00
\$50K Interest	0	0	102.60	102.60
				2,619.60
2009 WTB-0079 Principal	0	0	5,042.00	5,042.00
\$100K Interest	0	0	205.52	205.52
				5,247.52
2010 WTB-177 Principal	0	0	9,838.00	9,838.00
\$200K Interest	0	0	426.60	426.60
				10,264.60
2010 DWRF Principal	0	0	1,854.00	1,854.00
2379-ADW Interest	0	0	376.67	376.67
				2,230.67
2010 DWRF Principal	0	0	5,705.00	5,705.00
2381-ADW Interest	0	0	1,147.49	1,147.49
				6,852.49
2010 DWRF Principal	0	0	2,825.00	2,825.00
2380-ADW Interest	0	0	520.82	520.82
				3,345.82
2011 #0205 WTB Principal	0	0	22,123.00	22,123.00
59.872K ABCWUA12 Interest	0	-65	1,074.80	1,074.80
				23,197.80
2011 #0206 WTB Principal	0	0	31,324.00	31,324.00
59.872K ABCWUA13 Interest	0	0	1,521.96	1,521.96
				32,845.96
2011 #0207 WTB Principal	0	0	3,101.00	3,101.00
59.872K ABCWUA14 Interest	0	0	150.66	150.66
				3,251.66
Rounding Principal	0	0	(130.16)	
Interest	0	0	95.68	
				-
<b>Total Principal &amp; Interest</b>	<b>0.00</b>	<b>(1,239,324.68)</b>	<b>69,369,000.00</b>	<b>69,369,034.48</b>
<b>Other Expenditures:</b>				
Transfer to Capital	0.00	0.00	3,000,000.00	3,000,000.00
Fiscal Agent Fees	0.00	0.00	362,000.00	362,444.35
<b>Total Other Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>3,362,000.00</b>	<b>3,362,444.35</b>
<b>Total Expenditures/Appropriations</b>	<b>0.00</b>	<b>(1,239,324.68)</b>	<b>72,731,000.00</b>	<b>72,731,478.83</b>
<b>ENDING UNRESTRICTED BALANCE</b>	<b>3,539,976.01</b>	<b>18,150,486.72</b>	<b>(75,702,505.00)</b>	<b>(75,702,983.83)</b>

SRF finalized at 9,627,876.72

647,144.54

338,833.08 Puts \$1,652.72 into Fiscal Agent Fee

4,435,670.00 Puts \$32,387.50 into Fiscal Agent Fee

6,754,971.00 Puts \$141,800 into Fiscal Agent Fee

627,610.82

12,497,736.26

2,315,950.00

1,670,872.50 Puts \$43,512.50 into Fiscal Agent Fee

9,802,853.76

572,205.00

1,170,406.26

3,346,887.50 Puts \$101,262.50 into Fiscal Agent Fee

3,896,150.00 Puts \$39,500 into Fiscal Agent Fee

2,421,500.00

360,000.00

12,387,500.00

502,800.00

4,398,250.00

345,274.00

733,707.26

52,856.38 Puts \$2,329.13 into Fiscal Agent Fee

2,619.60

5,247.52

10,264.60

2,230.67

6,852.49

3,345.82

23,197.80

32,845.96

3,251.66

-

Min Required \$354,000

\*\* unaudited

Fiscal Agent	0.00	0.00	362,000.00	362,444.35
Total Principal	0.00	0.00	41,351,000.00	41,351,130.16
Total Interest	0.00	-1,239,324.68	28,018,000.00	28,017,904.32
	-	(1,239,325)	69,731,000.00	69,731,478.83

**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

Fund: 21					Budget to
Division				Over/Under	Actual
Department	Budget	Actual	Projected	Budget	% Expended
<b>Administration</b>					
<b>Executive Director</b>					
Wages & Benefits	973,561	217,475	748,892	756,086	22.34
Wages Overtime	0	104	0	(104)	0.00
Operating Expenses	849,645	105,228	524,284	744,417	12.38
Total Executive Director	1,823,206	322,807	1,273,176	1,500,399	17.71
<b>COOs office</b>					
Wages & Benefits	332,022	52,937	208,590	279,085	15.94
Operating Expenses	125,684	19,084	120,352	106,600	15.18
Capital Expenses	0	0	0	0	0.00
Total COOs office	457,706	72,021	328,942	385,685	15.74
<b>Safety</b>					
Wages & Benefits	235,234	49,954	180,950	185,280	21.24
Wages Overtime	0	432	1,800	(432)	0.00
Operating Expenses	21,211	901	15,908	20,310	4.25
Total Safety	256,445	51,287	198,658	205,158	20.00
<b>Human Resources</b>					
Wages & Benefits	1,073,780	225,606	825,986	848,174	21.01
Wages Overtime	0	1,595	900	(1,595)	0.00
Operating Expenses	155,864	54,543	103,398	101,321	34.99
Total Human Resources	1,229,644	281,744	930,284	947,900	22.91
Total Administration	3,767,001	727,859	2,731,060	3,039,142	19.32
<b>Financial/Business Services</b>					
<b>Finance</b>					
Wages & Benefits	1,842,219	414,833	1,417,091	1,427,386	22.52
Wages Overtime	0	3,408	7,300	(3,408)	0.00
Operating Expenses	998,025	143,534	610,434	854,491	14.38
Total Finance	2,840,244	561,775	2,034,825	2,278,469	19.78
<b>Customer Services &amp; Billing</b>					
Wages & Benefits	2,227,957	495,542	1,696,038	1,732,415	22.24
Wages Overtime	0	4,219	9,000	(4,219)	0.00
Operating Expenses	1,959,113	424,678	1,330,874	1,534,435	21.68
Capital Expenses	0	0	0	0	0.00
Total Customer Services & Billing	4,187,070	924,439	3,035,912	3,262,631	22.08
<b>CS Meter Reading</b>					
Wages & Benefits	1,778,014	417,040	1,412,956	1,360,974	23.46
Wages Overtime	29,000	2,847	30,088	26,153	9.82
Operating Expenses	2,773	25,616	2,080	(22,843)	923.76
Capital Expenses	0	0	0	0	0.00
Total CS Meter Reading	1,809,787	445,503	1,445,124	1,364,284	24.62
<b>Customer Service Field</b>					
Wages & Benefits	832,636	178,000	608,933	654,636	21.38
Wages Overtime	0	7,235	26,000	(7,235)	0.00
Operating Expenses	867,928	58,815	363,375	809,113	6.78
Total Customer Service Field	1,700,564	244,050	998,308	1,456,514	14.35
<b>Information Technology</b>					
Wages & Benefits	2,905,118	587,051	2,234,706	2,318,067	20.21
Wages Overtime	0	(8)	0	8	0.00
Operating Expenses	1,397,216	616,945	2,440,662	780,271	44.16
Total Information Technology	4,302,334	1,203,988	4,675,368	3,098,346	27.98

**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

Fund: 21					Budget to
Division				Over/Under	Actual
Department	Budget	Actual	Projected	Budget	% Expended
Total Financial/Business Services	14,839,999	3,379,755	12,189,537	11,460,244	22.77
<b>Plant</b>					
<b>WW Plant Administration</b>					
Wages & Benefits	222,089	49,991	170,838	172,098	22.51
Wages Overtime	0	26	0	(26)	0.00
Operating Expenses	149,817	4,365	95,730	145,452	2.91
Total WW Plant Administration	371,906	54,382	266,568	317,524	14.62
<b>WW Cogen</b>					
Operating Expenses	752,323	369,535	224,542	382,788	49.12
Total WW Cogen	752,323	369,535	224,542	382,788	49.12
<b>WW Mechanical</b>					
Wages & Benefits	2,796,859	639,070	2,197,187	2,157,789	22.85
Wages Overtime	68,925	56,942	138,000	11,983	82.61
Operating Expenses	960,227	150,712	725,900	809,515	15.70
Capital Expenses	20,000	6,686	15,000	13,314	33.43
Total WW Mechanical	3,846,011	853,410	3,076,087	2,992,601	22.19
<b>WW Plant Operations</b>					
Wages & Benefits	2,966,704	695,099	2,401,341	2,271,605	23.43
Wages Overtime	277,202	80,983	260,000	196,219	29.21
Operating Expenses	270,804	85,205	263,400	185,599	31.46
Total WW Plant Operations	3,514,710	861,287	2,924,741	2,653,423	24.51
<b>WW MDC</b>					
Operating Expenses	63,000	24,355	48,150	38,645	38.66
Capital Expenses	0	0	0	0	0.00
Total WW MDC	63,000	24,355	48,150	38,645	38.66
<b>WW SAF</b>					
Wages & Benefits	1,054,872	232,421	811,440	822,451	22.03
Wages Overtime	0	20,194	63,000	(20,194)	0.00
Operating Expenses	420,962	84,984	321,594	335,978	20.19
Total WW SAF	1,475,834	337,599	1,196,034	1,138,235	22.88
<b>WW Warehouse</b>					
Operating Expenses	73,244	9,990	23,184	63,254	13.64
Total WW Warehouse	73,244	9,990	23,184	63,254	13.64
<b>San Juan Chama Wtr Trtmt Plant</b>					
Wages & Benefits	2,056,414	421,647	1,581,857	1,634,767	20.50
Wages Overtime	60,000	32,764	126,000	27,236	54.61
Operating Expenses	942,685	134,843	691,514	807,842	14.30
Total San Juan Chama Wtr Trtmt Plant	3,059,099	589,254	2,399,371	2,469,845	19.26
<b>WA Plant Admin</b>					
Wages & Benefits	401,371	64,011	295,956	337,360	15.95
Operating Expenses	9,450	1,331	7,087	8,119	14.08
Total WA Plant Admin	410,821	65,342	303,043	345,479	15.91
<b>WA Wells, PS, Boost, Reserv</b>					
Wages & Benefits	2,462,396	566,448	1,894,152	1,895,948	23.00
Wages Overtime	100,168	23,811	75,347	76,357	23.77
Operating Expenses	676,887	126,028	549,345	550,859	18.62
Total WA Wells, PS, Boost, Reserv	3,239,451	716,287	2,518,844	2,523,164	22.11
<b>WA Treatment</b>					
Wages & Benefits	800,511	163,624	615,777	636,887	20.44
Wages Overtime	31,972	8,605	24,594	23,367	26.91

**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

Fund: 21					Budget to
Division					Actual
Department	Budget	Actual	Projected	Over/Under Budget	% Expended
Operating Expenses	105,493	54,026	79,120	51,467	51.21
<b>Total WA Treatment</b>	<b>937,976</b>	<b>226,255</b>	<b>719,491</b>	<b>711,721</b>	<b>24.12</b>
<b>WA Plant Operations</b>					
Wages & Benefits	834,240	235,170	641,724	599,070	28.19
Wages Overtime	37,917	10,510	41,500	27,407	27.72
Operating Expenses	33,128	33,778	78,846	(650)	101.96
<b>Total WA Plant Operations</b>	<b>905,285</b>	<b>279,458</b>	<b>762,070</b>	<b>625,827</b>	<b>30.87</b>
<b>WA Arsenic Treatment</b>					
Operating Expenses	70,000	2,163	28,600	67,837	3.09
<b>Total WA Arsenic Treatment</b>	<b>70,000</b>	<b>2,163</b>	<b>28,600</b>	<b>67,837</b>	<b>3.09</b>
<b>WA MDC</b>					
Operating Expenses	49,837	9,903	32,128	39,934	19.87
<b>Total WA MDC</b>	<b>49,837</b>	<b>9,903</b>	<b>32,128</b>	<b>39,934</b>	<b>19.87</b>
<b>North Reuse</b>					
Operating Expenses	71,865	3,133	64,808	68,732	4.36
<b>Total North Reuse</b>	<b>71,865</b>	<b>3,133</b>	<b>64,808</b>	<b>68,732</b>	<b>4.36</b>
<b>South Reuse</b>					
Wages & Benefits	0	(518)	518	518	0.00
Wages Overtime	0	(15)	15	15	0.00
Operating Expenses	76,000	0	57,000	76,000	0.00
<b>Total South Reuse</b>	<b>76,000</b>	<b>(533)</b>	<b>57,533</b>	<b>76,533</b>	<b>(0.70)</b>
<b>Total Plant</b>	<b>18,917,362</b>	<b>4,401,820</b>	<b>14,645,194</b>	<b>14,515,542</b>	<b>23.27</b>
<b>Field</b>					
<b>WW Collections</b>					
Wages & Benefits	3,291,438	765,443	2,627,199	2,525,995	23.26
Wages Overtime	84,950	26,835	80,000	58,115	31.59
Operating Expenses	514,425	173,176	401,569	341,249	33.66
<b>Total WW Collections</b>	<b>3,890,813</b>	<b>965,454</b>	<b>3,108,768</b>	<b>2,925,359</b>	<b>24.81</b>
<b>WW Lift Station Operations</b>					
Wages & Benefits	1,080,582	249,644	831,217	830,938	23.10
Wages Overtime	48,050	28,101	85,000	19,949	58.48
Operating Expenses	392,971	142,444	309,352	250,527	36.25
Capital Expenses	0	0	0	0	0.00
<b>Total WW Lift Station Operations</b>	<b>1,521,603</b>	<b>420,189</b>	<b>1,225,569</b>	<b>1,101,414</b>	<b>27.61</b>
<b>Fleet Maintenance</b>					
Wages & Benefits	369,255	90,375	293,005	278,880	24.47
Wages Overtime	0	15,099	45,000	(15,099)	0.00
Operating Expenses	2,667,471	512,895	2,051,125	2,154,576	19.23
Capital Expenses	618,326	95,010	463,744	523,316	15.37
<b>Total Fleet Maintenance</b>	<b>3,655,052</b>	<b>713,379</b>	<b>2,852,874</b>	<b>2,941,673</b>	<b>19.52</b>
<b>WA Customer Requests</b>					
Wages & Benefits	558,229	115,539	429,407	442,690	20.70
Wages Overtime	109,468	10,795	40,000	98,673	9.86
Operating Expenses	59,248	7,831	14,961	51,417	13.22
<b>Total WA Customer Requests</b>	<b>726,945</b>	<b>134,165</b>	<b>484,368</b>	<b>592,780</b>	<b>18.46</b>
<b>Cross Connections</b>					
Wages & Benefits	438,830	76,577	337,561	362,253	17.45
Wages Overtime	4,114	56	1,500	4,058	1.36
Operating Expenses	4,450	2,924	3,337	1,526	65.71

**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

Fund: 21

Division				Over/Under	Budget to
Department	Budget	Actual	Projected	Budget	Actual
					% Expended
Total Cross Connections	447,394	79,557	342,398	367,837	17.78
<b>WA Distribution Lines</b>					
Wages & Benefits	5,572,568	1,336,580	4,567,629	4,235,988	23.98
Wages Overtime	513,475	223,457	700,000	290,018	43.52
Operating Expenses	5,372,232	831,447	3,968,620	4,540,785	15.48
Capital Expenses	19,693	0	14,770	19,693	0.00
Total WA Distribution Lines	11,477,968	2,391,484	9,251,019	9,086,484	20.84
<b>WA Meter NS/REP</b>					
Wages & Benefits	760,306	154,997	552,058	605,309	20.39
Wages Overtime	51,265	26,116	82,000	25,149	50.94
Operating Expenses	548,558	38,001	411,418	510,557	6.93
Total WA Meter NS/REP	1,360,129	219,114	1,045,476	1,141,015	16.11
<b>WA Field Administration</b>					
Wages & Benefits	1,705,386	305,666	1,374,949	1,399,720	17.92
Wages Overtime	53,244	8,545	40,957	44,699	16.05
Operating Expenses	277,105	72,412	285,228	204,693	26.13
Capital Expenses	10,000	0	0	10,000	0.00
Total WA Field Administration	2,045,735	386,623	1,701,134	1,659,112	18.90
Total Field	25,125,639	5,309,965	20,011,606	19,815,674	21.13
<b>Compliance</b>					
<b>Laboratory</b>					
Wages & Benefits	1,844,727	338,924	1,232,306	1,505,803	18.37
Wages Overtime	5,000	4,197	3,846	803	83.94
Operating Expenses	461,053	(32,257)	234,931	493,310	(7.00)
Capital Expenses	0	0	0	0	0.00
Total Laboratory	2,310,780	310,864	1,471,083	1,999,916	13.45
<b>NPDES</b>					
Wages & Benefits	1,062,699	202,888	786,202	859,811	19.09
Wages Overtime	670	1,351	1,687	(681)	201.64
Operating Expenses	114,426	17,313	41,040	97,113	15.13
Total NPDES	1,177,795	221,552	828,929	956,243	18.81
<b>Water Quality</b>					
Wages & Benefits	746,371	162,618	574,130	583,753	21.79
Wages Overtime	1,377	0	1,059	1,377	0.00
Operating Expenses	286,676	69,433	265,767	217,243	24.22
Capital Expenses	2,000	0	0	2,000	0.00
Total Water Quality	1,036,424	232,051	840,956	804,373	22.39
Total Compliance	4,524,999	764,467	3,140,968	3,760,532	16.89
<b>Water Resources Management</b>					
<b>Utility Development</b>					
Wages & Benefits	1,025,226	225,145	830,356	800,081	21.96
Wages Overtime	0	0	0	0	0.00
Operating Expenses	20,174	4,535	15,131	15,639	22.48
Total Utility Development	1,045,400	229,680	845,487	815,720	21.97
<b>One Stop Shop Enterprise</b>					
Wages & Benefits	252,215	53,702	183,389	198,513	21.29
Operating Expenses	12,681	799	16,336	11,882	6.30
Total One Stop Shop Enterprise	264,896	54,501	199,725	210,395	20.57
<b>Maps &amp; Records</b>					
Wages & Benefits	408,682	89,948	314,371	318,734	22.01



**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

Fund: 21

Division				Over/Under	Budget to
Department	Budget	Actual	Projected	Budget	Actual
					% Expended
Operating Expenses	111,259	12,653	83,444	98,606	11.37
Total Maps & Records	519,941	102,601	397,815	417,340	19.73
<b>Water Resources Planning</b>					
Wages & Benefits	719,018	136,808	470,402	582,210	19.03
Operating Expenses	532,394	283,764	370,557	248,630	53.30
Total Water Resources Planning	1,251,412	420,572	840,959	830,840	33.61
<b>Water Conservation</b>					
Wages & Benefits	944,074	189,895	720,390	754,179	20.11
Wages Overtime	0	328	0	(328)	0.00
Operating Expenses	2,036,960	349,608	1,516,470	1,687,352	17.16
Capital Expenses	4,000	0	0	4,000	0.00
Total Water Conservation	2,985,034	539,831	2,236,860	2,445,203	18.08
<b>Groundwater Protection</b>					
Wages & Benefits	168,492	38,865	129,610	129,627	23.07
Operating Expenses	144,823	124,460	(142,107)	20,363	85.94
Total Groundwater Protection	313,315	163,325	(12,497)	149,990	52.13
<b>Arsenic Removal</b>					
Operating Expenses	49,002	0	752	49,002	0.00
Total Arsenic Removal	49,002	0	752	49,002	0.00
Total Water Resources Management	6,429,000	1,510,510	4,509,101	4,918,490	23.50
<b>General Government</b>					
<b>General Government</b>					
Operating Expenses	25,390,536	8,375,390	17,601,570	17,015,146	32.99
Transfers	84,094,000	21,023,500	63,070,504	63,070,500	25.00
Total General Government	109,484,536	29,398,890	80,672,074	80,085,646	26.85
<b>Early Retirement</b>					
Wages & Benefits	400,000	97,562	307,692	302,438	24.39
Operating Expenses	0	0	0	0	0.00
Total Early Retirement	400,000	97,562	307,692	302,438	24.39
<b>Gen Govt SWTP</b>					
Operating Expenses	4,395,522	145,950	3,296,642	4,249,572	3.32
Total Gen Govt SWTP	4,395,522	145,950	3,296,642	4,249,572	3.32
<b>Gen Govt WA</b>					
Operating Expenses	262,000	29,373	196,500	232,627	11.21
Total Gen Govt WA	262,000	29,373	196,500	232,627	11.21
<b>Gen Govt WW Treatment</b>					
Operating Expenses	1,039,450	243,089	779,588	796,361	23.39
Total Gen Govt WW Treatment	1,039,450	243,089	779,588	796,361	23.39
<b>Gen Govt Collections</b>					
Operating Expenses	1,544,000	498,836	1,158,000	1,045,164	32.31
Total Gen Govt Collections	1,544,000	498,836	1,158,000	1,045,164	32.31
<b>CIP Funded Positions</b>					
Wages & Benefits	809,234	126,574	610,915	682,660	15.64
Wages Overtime	0	55	0	(55)	0.00
Operating Expenses	1,258	2,277	944	(1,019)	181.00
Total CIP Funded Positions	810,492	128,906	611,859	681,586	15.90
<b>San Juan-Chama</b>					
Operating Expenses	2,247,000	1,217,877	933,750	1,029,123	54.20

**ONESolution**  
**Summary Budget with Projections**  
**Fiscal Year 2014 As of 9/30/2013**

<b>Fund: 21</b>					<b>Budget to</b>
<b>Division</b>				<b>Over/Under</b>	<b>Actual</b>
<b>Department</b>	<b>Budget</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	<b>% Expended</b>
Total San Juan-Chama	2,247,000	1,217,877	933,750	1,029,123	54.20
Total General Government	120,183,000	31,760,483	87,956,105	88,422,517	26.43
<b>Group Insurance</b>					
<b>Group Insurance</b>					
Operating Expenses	0	0	0	0	0.00
Total Group Insurance	0	0	0	0	0.00
Total Group Insurance	0	0	0	0	0.00
Grand Total	193,787,000	47,854,859	145,183,571	145,932,141	24.69

**OVERVIEW**  
**WATER UTILITY AUTHORITY**  
**As of September 2013**

Fund 621	FY13 YTD	FY14 YTD	FY14 Budgeted	FY14 Projected	Variance Budget-Projected
<b>Revenues:</b>					
<b>Water</b>	26,447,176	25,043,844	95,015,000	95,015,000	-
<b>Water Resources Management</b>	1,628,133	1,477,978	4,500,000	4,500,000	-
<b>Wastewater</b>	14,891,341	15,600,473	66,387,000	66,387,000	-
<b>Interest Earnings</b>	3,380	-	750,000	750,000	-
<b>Other</b>	2,706,718	2,896,518	11,822,000	11,822,000	-
<b>San Juan Chama</b>	9,032,501	8,590,629	30,000,000	30,000,000	-
<b>Total</b>	<b>54,709,249</b>	<b>53,609,442</b>	<b>208,474,000</b>	<b>208,474,000</b>	<b>-</b>

<b>Fund 621</b>					
<b>Expenses:</b>					
<b>Salaries (less overtime)</b>	10,372,044	10,463,148	47,953,329	47,580,871	372,458
<b>Overtime</b>	552,814	598,588	1,476,797	2,483,180	(1,006,383)
<b>Operating Expenses (less power/chemicals)</b>	6,971,881	10,462,336	41,057,275	39,450,204	1,607,071
<b>Power</b>	3,373,026	4,288,339	11,290,608	12,756,296	(1,465,688)
<b>Chemicals</b>	1,409,411	917,248	7,240,972	6,347,983	892,989
<b>Other</b>	16,210,610	21,125,196	84,768,019	84,130,460	637,559
<b>Total</b>	<b>38,889,784</b>	<b>47,854,859</b>	<b>193,787,000</b>	<b>192,748,994</b>	<b>1,038,007</b>

<b>Fund 631:</b>					
<b>Revenues:</b>					
<b>Utility Expansion Charges</b>	2,066,621	1,859,167	8,000,000	8,000,000	-
<b>Interest Earnings</b>	5,003	-	200,000	200,000	-
<b>Total</b>	<b>2,071,624</b>	<b>1,859,167</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>-</b>
<b>Expenses:</b>					
<b>Principal</b>	-	-	41,351,000	41,351,000	-
<b>Interest/Fiscal Agent Fees</b>	(1,338,039)	(1,239,325)	28,380,000	28,380,000	-
<b>Total</b>	<b>(1,338,039)</b>	<b>(1,239,325)</b>	<b>69,731,000</b>	<b>69,731,000</b>	<b>-</b>

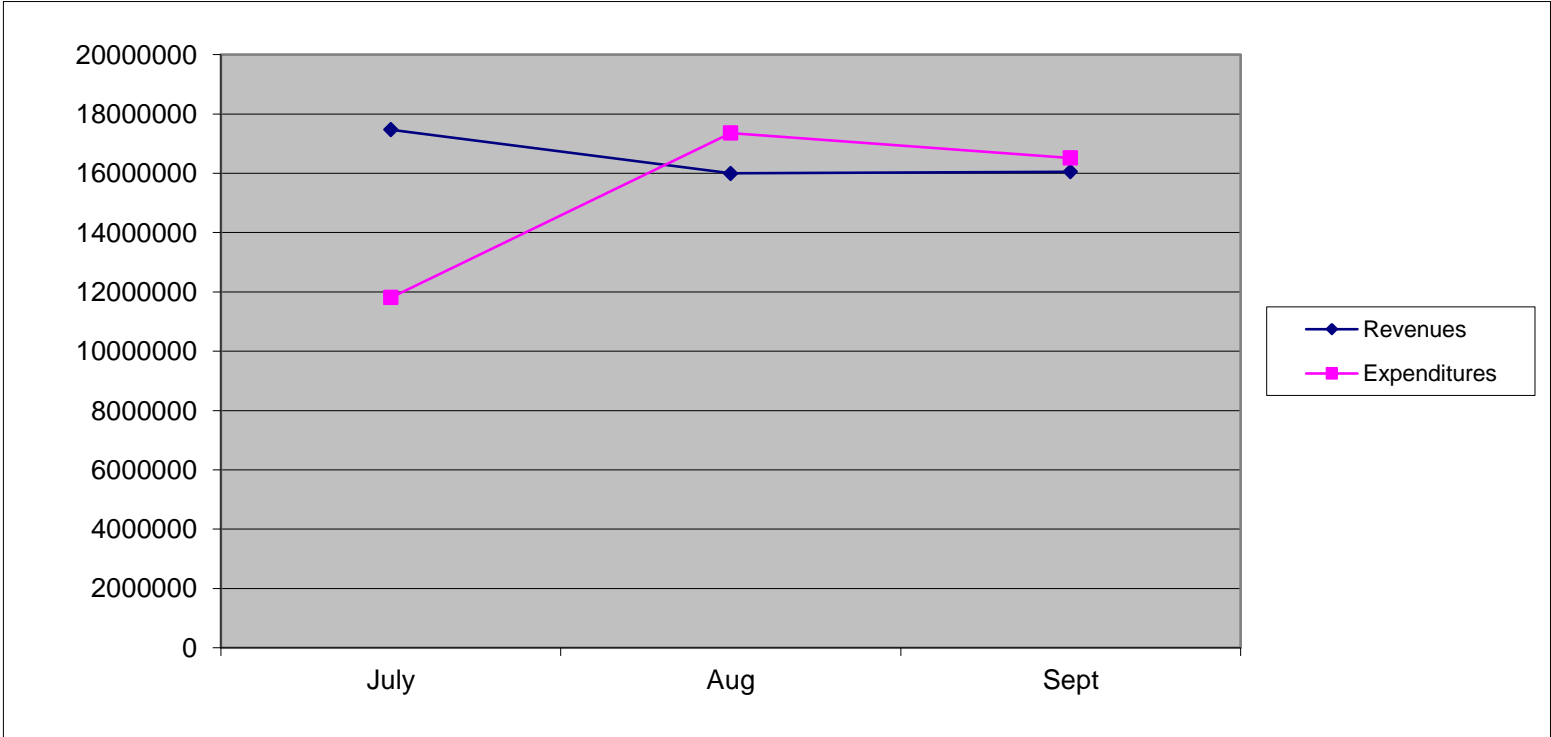
**ACTIVITY OVERVIEW  
WATER UTILITY AUTHORITY  
Plant Division  
As of Sept 2013**

<b>FUND 621</b>	<b>FY13 YTD</b>	<b>FY14 YTD</b>	<b>FY14 Budgeted</b>	<b>FY14 Projected</b>	<b>Variance Budget-Projected</b>
<b>Expenses:</b>					
Salaries (less overtime)	3,192,570	3,066,963	13,595,456	13,677,753	(82,297)
Overtime	178,775	233,820	576,184	962,276	(386,092)
Operating Expenses	1,309,398	1,094,351	4,725,722	4,385,299	340,423
Vehicle Maintenance	143,802	-	-	-	-
Other	189,908	6,686	20,000	21,686	(1,686)
<b>Total</b>	<b>5,014,453</b>	<b>4,401,820</b>	<b>18,917,362</b>	<b>19,047,014</b>	<b>(129,652)</b>

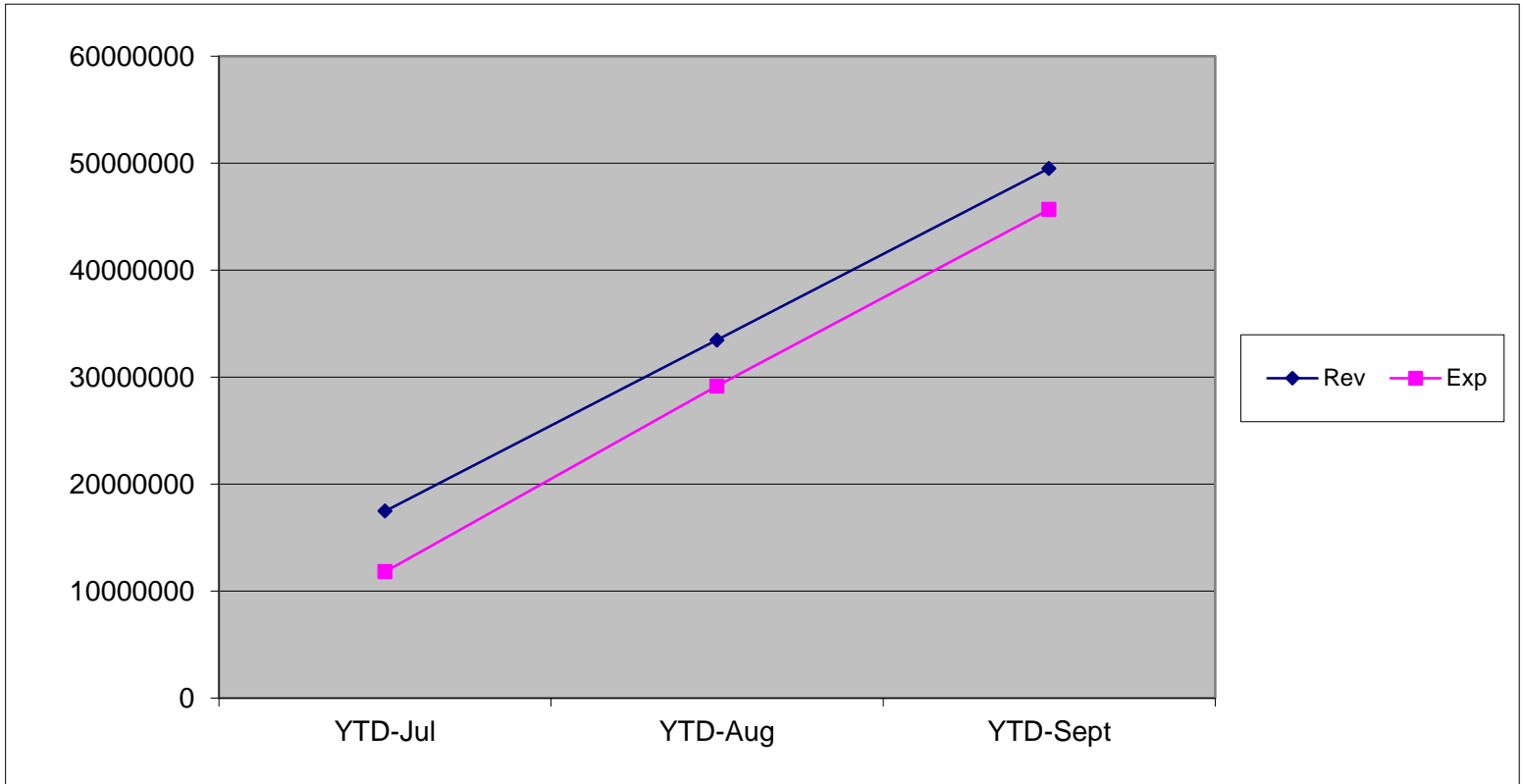
**ACTIVITY OVERVIEW  
WATER UTILITY AUTHORITY  
Field Division  
As of Sept 2013**

<b>FUND 621</b>	<b>FY13 YTD</b>	<b>FY14 YTD</b>	<b>FY14 Budgeted</b>	<b>FY14 Projected</b>	<b>Variance Budget-Projected</b>
Salaries (less overtime)	3,083,919	3,094,821	13,776,594	14,107,846	(331,252)
Overtime	346,908	339,004	864,566	1,413,461	(548,895)
Operating Expenses	1,581,608	1,781,130	9,836,460	9,226,740	609,720
Vehicle Maintenance	149,030	-	-	-	-
Other	64,977	95,010	648,019	573,524	74,495
<b>Total</b>	<b>5,226,443</b>	<b>5,309,965</b>	<b>25,125,639</b>	<b>25,321,571</b>	<b>(195,932)</b>

**Water Utility Authority - General Fund 21  
Revenues Compared to Expenditures - FY14  
Sep-13**



Revenues - September	\$16,046,800
Expenditures - September	\$16,517,174



YTD Revenues	\$49,515,908
YTD Expenditures	\$45,683,829

**Notes:**

**Does not include Water Resources Management expenses due to dedicated funding.**  
**FY14 Budgeted Revenues - Fund 21** **\$176,574,000**  
**FY14 Operating Budget Appropriation - Fund 21** **\$184,437,824**

Officer Expenditure Summary by Decade Category and Line  
Fiscal Year 2014 As of 9/30/2013  
The Fiscal Year is 25% over

**Funding Type: 01 Basic Program Rehab**

Decade Line	Current Budget	Activity Balance	Encumbrances	Balance	% of Budget
<b>01 Sanitary Swr Pipeline Renewal</b>					
0100 Operating to CIP 01	\$ -	\$ -	\$ 40.00	\$ (40.00)	-
0101 Interceptor Rehab	\$ 697,581	\$ 796.13	\$ 2,749.57	\$ 694,035.30	0.51
0102 Interceptor Rehab Contingency	\$ 452,843	\$ 107,093.42	\$ 564,478.39	\$ (218,728.81)	148.30
0103 Small Diameter Sewer Line Rehb	\$ (195,904)	\$ 4,391.59	\$ 348,453.17	\$ (548,748.76)	(180.11)
0104 Sm Diam Swr Ln On-Call Contngy	\$ 466,757	\$ 14,236.97	\$ 12,423.59	\$ 440,096.44	5.71
0105 Sewer Line CCTV Inspections	\$ 500,000	\$ 4,525.00	\$ 21,350.00	\$ 474,125.00	5.18
<b>Total Sanitary Swr Pipeline Renewal</b>	<b>\$ 1,921,277</b>	<b>\$ 131,043</b>	<b>\$ 949,495</b>	<b>\$ 840,739</b>	<b>56.24</b>
<b>02 Drinking Wtr Pipeline Renewal</b>					
0201 Small Diameter Water Lin Rehab	\$ 552,423	\$ 39,728.83	\$ 127,120.64	\$ 385,573.53	30.20
0202 Sm Dia Wtr Ln On-Call Contngy	\$ 820,235	\$ 23,289.75	\$ 119,079.12	\$ 677,866.13	17.36
0203 Large Diameter Water Lin Rehab	\$ -	\$ -	\$ 1,199.13	\$ (1,199.13)	-
0204 Lg Dia Wtr Ln On-Call Contngy	\$ 468,887	\$ -	\$ 1,292,383.99	\$ (823,496.99)	275.63
0205 Wtr Mtr, Mtr Bx and Ser Ln Reh	\$ 85,172	\$ 610,606.50	\$ 270,806.10	\$ (796,240.60)	1,034.86
0206 Large Water Valve Replacement	\$ 65,355	\$ 171,745.95	\$ 69,161.50	\$ (175,552.45)	368.61
0207 Pressure Reducing Valve Replmt	\$ -	\$ -	\$ -	\$ -	-
<b>Total Drinking Wtr Pipeline Renewal</b>	<b>\$ 1,992,072</b>	<b>\$ 845,371</b>	<b>\$ 1,879,750</b>	<b>\$ (733,050)</b>	<b>136.80</b>
<b>03 Southsd Wtr Reclam Plant Renwl</b>					
0301 Preliminary Treatment Fac Repl	\$ 24,193,302	\$ 365,993.79	\$ 1,181,689.94	\$ 22,645,618.27	6.40
0302 Dewatering Facility Repl	\$ 14,790,953	\$ 56,480.89	\$ 268,098.77	\$ 14,466,373.34	2.19
0303 Blower Capacity Improvements	\$ 986,081	\$ -	\$ 1,040,419.69	\$ (54,338.69)	105.51
0304 Digester Rehab and Improv	\$ 929,938	\$ -	\$ 3,763.41	\$ 926,174.59	0.40
0305 Primary Clarifier Improvements	\$ 468,746	\$ -	\$ 2,850.48	\$ 465,895.52	0.61
0306 Aeration Basin Rehabilitation	\$ 2,252,007	\$ 32,346.15	\$ 950,746.61	\$ 1,268,914.24	43.65
0307 Secdry Sludge Thick Improve CA	\$ 500,000	\$ -	\$ -	\$ 500,000.00	-
0308 Cogeneration Improvements	\$ 250,000	\$ -	\$ -	\$ 250,000.00	-
0309 SWRP Renewal Contingency	\$ 1,969,046	\$ 2,545.90	\$ 25,415.53	\$ 1,941,084.57	1.42
0310 ABB Service Contract	\$ 140,000	\$ -	\$ -	\$ 140,000.00	-
0311 Plant Wd Elec Instr & Cntrls	\$ 254,922	\$ 62,370.27	\$ 423,336.91	\$ (230,785.18)	190.53
0314 Warehouse Facility Replacement	\$ (9,124)	\$ -	\$ -	\$ (9,124.00)	-
0320 Plant Equalization Basins	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
0322 RAMP Report Update	\$ 200,000	\$ -	\$ -	\$ 200,000.00	-
0323 Program Mgmt Assistance	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
0324 High Efficiency Blwr Upgrades	\$ 500,000	\$ -	\$ -	\$ 500,000.00	-
0325 New Digester Capacity	\$ 500,000	\$ -	\$ -	\$ 500,000.00	-
0326 Digester Cleaning Program	\$ 300,000	\$ -	\$ -	\$ 300,000.00	-
<b>Total Southsd Wtr Reclam Plant Renwl</b>	<b>\$ 48,425,871</b>	<b>\$ 519,737</b>	<b>\$ 3,896,321</b>	<b>\$ 44,009,813</b>	<b>9.12</b>
<b>04 Soil Amendment Facility Renwl</b>					
0401 Upgrade of Soil Amendment Fac	\$ 45,000	\$ -	\$ 5,285.80	\$ 39,714.20	11.75
<b>Total Soil Amendment Facility Renwl</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 5,286</b>	<b>\$ 39,714</b>	<b>11.75</b>
<b>05 Lift Stat and Vac Stat Renwl</b>					
0501 Lift Station Rehab	\$ 246,001	\$ 170,853.15	\$ 42,476.90	\$ 32,670.95	86.72
0502 Lift Station 20 Rehab	\$ -	\$ -	\$ -	\$ -	-
0504 Vacuum Station Rehab	\$ 373,952	\$ -	\$ 866.69	\$ 373,085.31	0.23
0505 Lift Station PLC Replacement	\$ 130,000	\$ -	\$ -	\$ 130,000.00	-
0506 Asset MgtPln LftStatn/VacStatn	\$ 150,000	\$ -	\$ -	\$ 150,000.00	-
0507 Arc Flash Study	\$ 150,000	\$ -	\$ -	\$ 150,000.00	-
<b>Total Lift Stat and Vac Stat Renwl</b>	<b>\$ 1,049,953</b>	<b>\$ 170,853</b>	<b>\$ 43,344</b>	<b>\$ 835,756</b>	<b>20.40</b>
<b>06 Odor Ctrl Facilities Renewal</b>					
0601 Interceptor Odor Ctrl Renewal	\$ 5,851	\$ 6,416.57	\$ 59,623.75	\$ (60,189.32)	1,128.70
<b>Total Odor Ctrl Facilities Renewal</b>	<b>\$ 5,851</b>	<b>\$ 6,417</b>	<b>\$ 59,624</b>	<b>\$ (60,189)</b>	<b>1,128.70</b>
<b>07 Groundwater Prod and Distrib</b>					
0701 NaClO Gentr Sys Rehab / Repl	\$ 220,000	\$ -	\$ 11,708.00	\$ 208,292.00	5.32
0702 Booster Pump Station Rehab	\$ 217,772	\$ 88,047.76	\$ 1,617.95	\$ 128,106.29	41.17
0703 Well Rehab & Replacement	\$ 144,552	\$ 21,122.89	\$ 1,451.35	\$ 121,977.76	15.62
0706 Ridgrst Well N5 Elim Dir Inj	\$ 40,000	\$ -	\$ -	\$ 40,000.00	-
0708 Kiva Reservoir N1 Rehab	\$ 150,000	\$ -	\$ -	\$ 150,000.00	-
0715 Charles Wells Reserv Rehab	\$ 50,000	\$ -	\$ 16,799.00	\$ 33,201.00	33.60
0717 Reservoir Clean & Inspection	\$ 38,332	\$ -	\$ 5,072.87	\$ 33,259.13	13.23
0722 Corrales Well N2 Collctr Pipe	\$ 248,000	\$ -	\$ -	\$ 248,000.00	-
0725 Corrales Trk Gas Engine Conv	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
0726 Booster Pmp Surge Tnk Removal	\$ 75,000	\$ -	\$ -	\$ 75,000.00	-
0727 Burton Reservoir N2 Renewal	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
0729 Asset Mgmt for Pump Stations	\$ 250,000	\$ -	\$ -	\$ 250,000.00	-
0730 Asset Mgmt for Reservoirs	\$ 150,000	\$ -	\$ -	\$ 150,000.00	-
0731 Asset Mgmt for Wells	\$ 250,000	\$ -	\$ -	\$ 250,000.00	-
0732 Valve Exercng Equip & Replace	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
0735 Arc Flash Study Groundwtr Sys	\$ 150,000	\$ -	\$ -	\$ 150,000.00	-
<b>Total Groundwater Prod and Distrib</b>	<b>\$ 2,183,656</b>	<b>\$ 109,171</b>	<b>\$ 36,649</b>	<b>\$ 2,037,836</b>	<b>6.68</b>

Decade Line	Current Budget	Activity Balance	Encumbrances	Balance	% of Budget
<b>08 Water Treatment</b>					
0801 Surface Wtr Treatmt Plnt Rehab	\$ 243,037	\$ 40,955.03	\$ 229,872.39	\$ (27,790.42)	111.43
0802 Chemical Solids Syst Improvmt	\$ 808,569	\$ 96,308.36	\$ 449,076.02	\$ 263,184.62	67.45
0803 Grit Removal Basin Improvement	\$ 315,000	\$ -	\$ -	\$ 315,000.00	-
0805 Diversion Bar Screen Imprv	\$ 80,786	\$ 14,183.09	\$ 6,858.27	\$ 59,744.64	26.05
0807 Settling Basin Edge Protection	\$ 75,000	\$ -	\$ 55,101.79	\$ 19,898.21	73.47
0808 Water System SCADA Rehab	\$ 110,000	\$ -	\$ 9,967.88	\$ 100,032.12	9.06
0811 College Arsenic Facility Rehab	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
0812 Corrales Trunk Arsenic Impr	\$ 25,000	\$ -	\$ -	\$ 25,000.00	-
0813 Corrales Well N2 Arsenic Treat	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
0814 Corrales Well N4 Arsenic Treat	\$ 120,000	\$ -	\$ -	\$ 120,000.00	-
0815 Corrales Well N5 Arsenic Treat	\$ 75,000	\$ -	\$ -	\$ 75,000.00	-
0817 Corrales Trk Arsnc Media Repla	\$ 350,000	\$ -	\$ -	\$ 350,000.00	-
0818 Raw Water Pump Station Rehab	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
0819 SJCWTP Site Security Improv	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
0820 Relocate MDC/BCIP Arsnic Treat	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
0821 Caustic Soda Feed Sys at SJCWT	\$ 50,000	\$ -	\$ -	\$ 50,000.00	-
<b>Total Water Treatment</b>	<b>\$ 2,602,392</b>	<b>\$ 151,446</b>	<b>\$ 750,876</b>	<b>\$ 1,700,069</b>	<b>34.67</b>
<b>09 Reuse Line and Plant Renewal</b>					
0901 Reuse Line Rehab	\$ (56,437)	\$ 21,448.58	\$ 99,421.87	\$ (177,307.45)	(214.17)
0902 Reuse Plant Rehab	\$ (80,423)	\$ 3,408.61	\$ 45,458.37	\$ (129,289.98)	(60.76)
<b>Total Reuse Line and Plant Renewal</b>	<b>\$ (136,860)</b>	<b>\$ 24,857</b>	<b>\$ 144,880</b>	<b>\$ (306,597)</b>	<b>(124.02)</b>
<b>10 Compliance</b>					
1001 Water Quality Laboratory	\$ 104,116	\$ 10,082.19	\$ 212,440.46	\$ (118,406.65)	213.73
1002 NPDES Program	\$ 13,000	\$ -	\$ -	\$ 13,000.00	-
1003 Water Quality Program	\$ 22,000	\$ -	\$ -	\$ 22,000.00	-
<b>Total Compliance</b>	<b>\$ 139,116</b>	<b>\$ 10,082</b>	<b>\$ 212,440</b>	<b>\$ (83,407)</b>	<b>159.95</b>
<b>11 Franchise Fee Compliance Costs</b>					
1101 Transfer Station 70 Rehab	\$ 254,096	\$ (19,903.85)	\$ 205,120.07	\$ 68,879.78	72.89
1102 Valve Assessment Program Study	\$ 100,000	\$ -	\$ -	\$ 100,000.00	-
1103 CIP Funded Position Transfer	\$ 400,000	\$ -	\$ -	\$ 400,000.00	-
<b>Total Franchise Fee Compliance Costs</b>	<b>\$ 754,096</b>	<b>\$ (19,904)</b>	<b>\$ 205,120</b>	<b>\$ 568,880</b>	<b>24.56</b>
<b>12 Shared Renewal</b>					
1201 Franchise Fee Compliance	\$ 1,000,000	\$ 549,334.89	\$ 245,479.86	\$ 205,185.25	79.48
1202 DMD Street Rehab	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000.00	-
<b>Total Shared Renewal</b>	<b>\$ 2,000,000</b>	<b>\$ 549,335</b>	<b>\$ 245,480</b>	<b>\$ 1,205,185</b>	<b>39.74</b>
<b>Total Basic Rehab</b>	<b>\$ 60,982,424</b>	<b>\$ 2,498,408.41</b>	<b>\$ 8,429,265.83</b>	<b>\$ 50,054,749.76</b>	<b>17.92</b>
<b>Funding Type: 02 Basic Program Growth</b>					
<b>20 Drinking Wtr Plant Fac Growth</b>					
2001 Aquifer Storage and Recovery	\$ (28,692)	\$ 59,356.09	\$ 809,754.78	\$ (897,802.87)	(3,029.11)
<b>Total Drinking Wtr Plant Fac Growth</b>	<b>\$ (28,692)</b>	<b>\$ 59,356</b>	<b>\$ 809,755</b>	<b>\$ (897,803)</b>	<b>(3,029.11)</b>
<b>21 Arsenic Treatment Growth</b>					
2101 Arsenic Treatmt at Alameda Trk	\$ (316)	\$ 4,112.46	\$ 8,646.94	\$ (13,075.40)	(4,037.78)
<b>Total Arsenic Treatment Growth</b>	<b>\$ (316)</b>	<b>\$ 4,112</b>	<b>\$ 8,647</b>	<b>\$ (13,075)</b>	<b>(4,037.78)</b>
<b>23 Water Lines Growth</b>					
2301 Warehouse Meters	\$ 500,000	\$ -	\$ -	\$ 500,000.00	-
<b>Total Water Lines Growth</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>-</b>
<b>26 Water Rights and Storage</b>					
2601 Water Rights and Storage	\$ -	\$ 434.94	\$ -	\$ (434.94)	-
<b>Total Water Rights and Storage</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ -</b>	<b>\$ (435)</b>	<b>-</b>
<b>27 Development Agreements</b>					
2701 Development Agreements	\$ 1,250,000	\$ 438,963.00	\$ 11,385,873.72	\$ (10,574,836.72)	945.99
<b>Total Development Agreements</b>	<b>\$ 1,250,000</b>	<b>\$ 438,963</b>	<b>\$ 11,385,874</b>	<b>\$ (10,574,837)</b>	<b>945.99</b>
<b>28 MIS / GIS</b>					
2801 MIS / GIS	\$ 2,055,331	\$ 538,757.70	\$ 494,097.42	\$ 1,022,475.88	50.25
<b>Total MIS / GIS</b>	<b>\$ 2,055,331</b>	<b>\$ 538,758</b>	<b>\$ 494,097</b>	<b>\$ 1,022,476</b>	<b>50.25</b>
<b>29 Vehicles and Heavy Equipment</b>					
2901 Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	-
2904 SAF Tractor Trailer	\$ -	\$ -	\$ 421,240.00	\$ (421,240.00)	-
<b>Total Vehicles and Heavy Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 421,240</b>	<b>\$ (421,240)</b>	<b>-</b>

Decade Line	Current Budget	Activity Balance	Encumbrances	Balance	% of Budget
<b>31 Master Plan and Asset Managemt</b>					
3101 Integrated Master Plan	\$ (38,680)	\$ 2,000.00	\$ 233,763.49	\$ (274,443.49)	(609.52)
<b>Total Master Plan and Asset Managemt</b>	<b>\$ (38,680)</b>	<b>\$ 2,000</b>	<b>\$ 233,763</b>	<b>\$ (274,443)</b>	<b>(609.52)</b>
<b>32 Miscellaneous Growth</b>					
3203 Low Income W/S Connections	\$ 232,428	\$ -	\$ 119,940.58	\$ 112,487.42	51.60
<b>Total Miscellaneous Growth</b>	<b>\$ 232,428</b>	<b>\$ -</b>	<b>\$ 119,941</b>	<b>\$ 112,487</b>	<b>51.60</b>
<b>Total Basic Growth</b>	<b>\$ 3,970,071</b>	<b>\$ 1,043,624.19</b>	<b>\$ 13,473,316.93</b>	<b>\$ (10,546,870.12)</b>	<b>365.66</b>
<b>Funding Type: 03 Spec Proj w/Ded Rev Stream</b>					
<b>94 Special Projects</b>					
9404 Renewable Energy Projects	\$ 350,000	\$ -	\$ -	\$ 350,000.00	-
9405 Water Rights Enhancement	\$ 3,036,084	\$ -	\$ -	\$ 3,036,084.00	-
9406 San Juan Chama Drinkng Wtr Prj	\$ (23,474)	\$ 2,862.35	\$ 81,739.36	\$ (108,075.71)	(360.41)
9407 Southside Reuse Project	\$ (1,058)	\$ 278.90	\$ 24,602.79	\$ (25,939.69)	(2,351.77)
9408 San Juan Chama Mitigation	\$ 1,718,553	\$ 30,223.71	\$ 243,169.77	\$ 1,445,159.52	15.91
<b>Total Special Projects</b>	<b>\$ 5,080,105</b>	<b>\$ 33,365</b>	<b>\$ 349,512</b>	<b>\$ 4,697,228</b>	<b>7.54</b>
<b>Funding Type: 04 Spec Proj w/o Ded Rev Stream</b>					
<b>94 Special Projects</b>					
9401 Steel Water Line Replacement	\$ 1,409,813	\$ -	\$ 363.80	\$ 1,409,449.20	0.03
9402 Leak Detection Progam	\$ -	\$ -	\$ 252,207.18	\$ (252,207.18)	-
9403 Automated Meter Infrastructure	\$ 2,764,493	\$ 313,917.07	\$ 3,724,215.58	\$ (1,273,639.65)	146.07
9409 SunGard ERP Project	\$ 164,219	\$ 145,406.08	\$ 893,570.33	\$ (874,757.41)	632.68
9410 Water Trust Board No. 205	\$ 2,131,974	\$ 3,408.62	\$ 354,725.87	\$ 1,773,839.51	16.80
9411 Water Trust Board No. 206	\$ -	\$ -	\$ -	\$ -	-
9412 Carnuel WUA Funded	\$ -	\$ -	\$ 3,503.60	\$ (3,503.60)	-
9413 Water Trust Board No. 207	\$ 85,861	\$ 80,233.85	\$ 5,627.04	\$ 0.11	100.00
9415 Issuance Costs	\$ (3,261)	\$ 11,432.00	\$ 204,750.60	\$ (219,443.60)	(6,629.33)
9416 Tablazon Water Users Assoc	\$ -	\$ -	\$ 100,104.92	\$ (100,104.92)	-
<b>Total Special Projects</b>	<b>\$ 6,553,099</b>	<b>\$ 554,398</b>	<b>\$ 5,539,069</b>	<b>\$ 459,632</b>	<b>92.99</b>
<b>Total CIP</b>	<b>\$ 76,585,699</b>	<b>\$ 4,129,795.18</b>	<b>\$ 27,791,163.60</b>	<b>\$ 44,664,740.22</b>	<b>41.68</b>



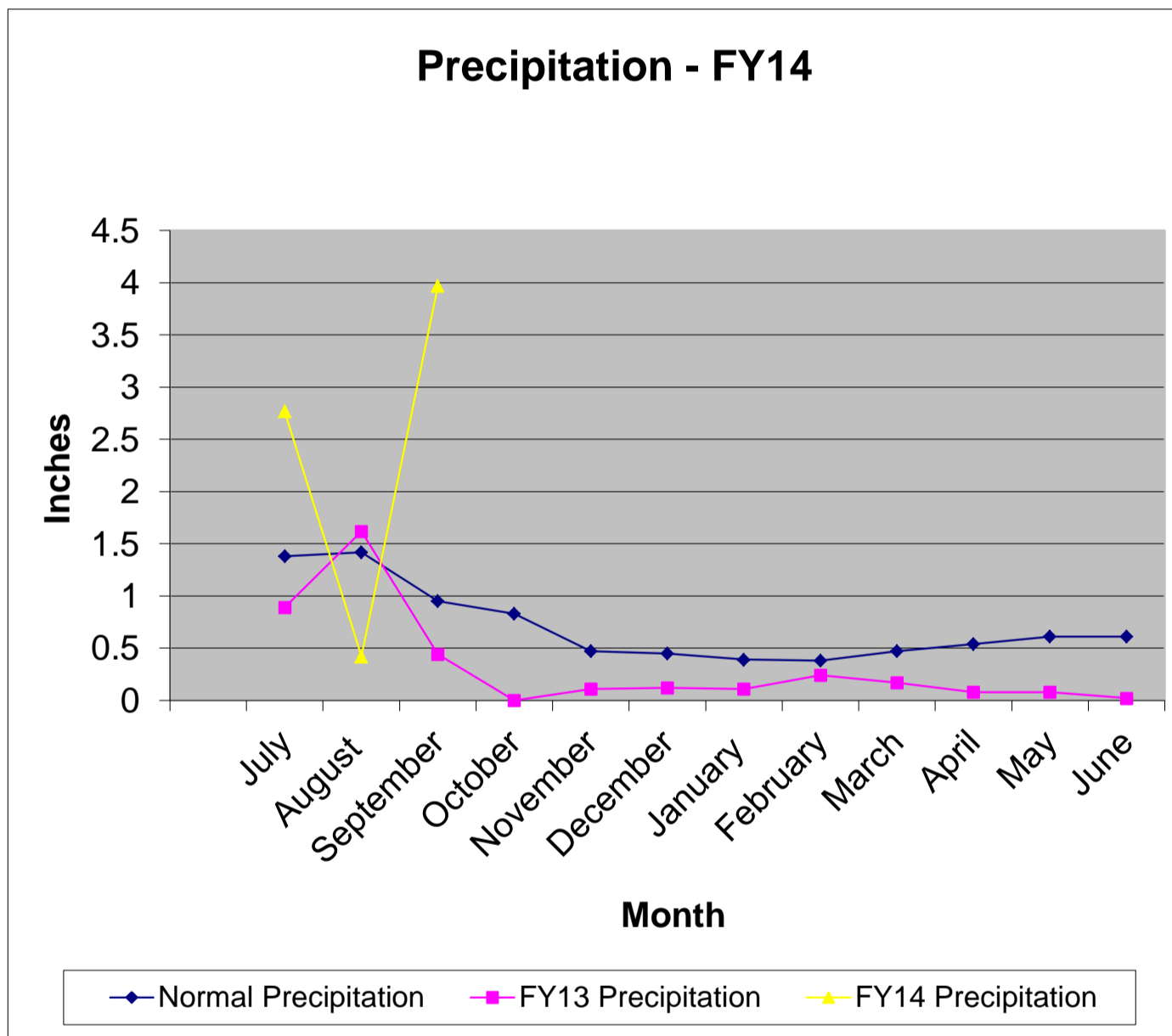
WUA General Fund 21  
Revenue and Expenditure Analysis - FY14  
Month Ending September 2013

	<u>FY13 YTD</u>	<u>FY14 YTD</u>	<u>FY14 BUDGET</u>	<u>FY14 PROJECTION</u>	<u>BUDGET LESS PROJECTION</u>
<b><u>REVENUES</u></b>					
Sale of Water: City (includes NWSA)	21,732,926	20,181,751	82,515,000	82,515,000	-
Water Valley	1,567,845	1,509,081	5,000,000	5,000,000	-
Water Facilities Rehab	3,047,126	3,264,040	7,100,000	7,100,000	-
Sewer Service: City (includes NWSA)	10,530,105	9,681,645	56,187,000	56,187,000	-
Sewer Valley	947,078	853,574	4,000,000	4,000,000	-
Wastewater Facilities Rehab	3,414,158	5,065,254	6,200,000	6,200,000	-
Hookups/CIA: City	94,054	84,197	350,000	350,000	-
Hookups/CIA: Valley	5,225	4,775	50,000	50,000	-
Water Resources Mgmt.	1,628,133	1,477,978	4,500,000	4,500,000	-
SJC Strategy Imp	9,032,501	8,590,629	30,000,000	30,000,000	-
Reuse	161,805	182,341	400,000	400,000	-
SW Billing Fee	207,636	205,333	1,236,000	1,236,000	-
CIP Employees	-	-	800,000	800,000	-
Interest	3,380	-	750,000	750,000	-
Miscellaneous	311,280	544,406	1,550,000	1,550,000	-
Franchise Fee City	1,841,825	1,790,583	7,130,000	7,130,000	-
Franchise Fee Valley	160,980	152,309	627,000	627,000	-
Franchise Fee Rio Rancho	291	282	1,000	1,000	-
Franchise Fee Los Ranchos	22,901	21,264	78,000	78,000	-
Rate Reserve	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>54,709,249</b>	<b>53,609,442</b>	<b>208,474,000</b>	<b>208,474,000</b>	<b>-</b>
Beg Working Capital Excluding Gasb	(10,868,656) a)	(13,707,840) b)	(13,707,840) b)	(13,707,840) b)	
<b>TOTAL REVENUES &amp; BWC</b>	<b>43,840,593</b>	<b>39,901,602</b>	<b>194,766,160</b>	<b>194,766,160</b>	
<b><u>EXPENDITURES</u></b>					
Water Authority Administration	905,115	446,115	2,537,357	2,246,891	290,466
Human Resources	233,064	281,744	1,229,644	1,212,028	17,616
Finance	1,351,297	561,775	2,840,244	2,596,600	243,644
Customer Services	1,527,834	1,613,992	7,697,421	7,093,336	604,085
Information Technology	1,302,664	1,203,988	4,302,334	5,879,356	(1,577,022)
Wastewater Plant	2,845,286	2,510,558	10,097,028	10,269,864	(172,836)
SJC Water Treatment Plant	679,839	589,254	3,059,099	2,988,625	70,474
Groundwater System	1,489,328	1,302,008	5,761,235	5,788,525	(27,290)
Wastewater Collection	1,455,867	2,099,022	9,067,468	9,286,233	(218,765)
Water Field Operations	3,770,576	3,210,943	16,058,171	16,035,338	22,833
Compliance	798,261	764,467	4,524,999	3,905,435	619,564
Water Resources Management	1,312,822	1,510,510	6,429,000	6,019,611	409,389
General Government	4,779,393	9,519,106	33,842,000	33,470,957	371,043
San Juan Chama	1,357,601	1,217,877	2,247,000	2,151,627	95,373
Interfund Transfers	15,080,837	21,023,500	84,094,000	84,094,004	(4)
<b>TOTAL EXPENDITURES</b>	<b>38,889,784</b>	<b>47,854,859</b>	<b>193,787,000</b>	<b>193,038,430</b>	<b>748,570</b>
Year end CA's					
<b>TOTAL NET EXPENDITURES</b>	<b>38,889,784</b>	<b>47,854,859</b>	<b>193,787,000</b>	<b>193,038,430</b>	
Restricted - Rate Stabilization Fund	2,000,000	2,000,000	2,000,000	2,000,000	
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>2,950,809</b>	<b>(9,953,257)</b>	<b>(1,020,840)</b>	<b>(272,270)</b>	
GASB-31 Adj					
<b>ENDING WCB PER CAFR</b>	<b>2,950,809</b>	<b>(9,953,257)</b>	<b>(1,020,840)</b>	<b>(272,270)</b>	

a) audited b) unaudited per Financial Plan

ALBUQUERQUE AREA PRECIPITATION

<u>Month</u>	<u>Normal Precipitation</u>	<u>FY13 Precipitation</u>	<u>FY14 Precipitation</u>	
July	1.38	0.89	2.77	
August	1.42	1.62	0.42	
September	0.95	0.44	3.97	
October	0.83	0.00		
November	0.47	0.11		
December	0.45	0.12		
January	0.39	0.11		
February	0.38	0.24		
March	0.47	0.17		
April	0.54	0.08		
May	0.61	0.08		
June	0.61	0.02		
Totals YTD	3.75	2.95	7.16	FOR THE MONTH Jun-13 Normal YTD 3.75"
Totals FY	8.50	3.88	7.16	Actual FY13 YTD 2.95" Actual FY14 YTD 7.16"



ALBUQUERQUE AREA PRECIPITATION  
Calendar Year

<u>Year</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Annual</u>
<u>Normal</u>	0.41	0.40	0.52	0.40	0.46	0.51	1.39	1.51	0.85	0.86	0.38	0.52	8.21
1985	0.49	0.54	0.70	1.69	1.12	0.53	1.16	0.49	1.53	2.15	0.19	0.16	10.75
1986	0.22	1.01	0.17	0.33	1.11	2.57	1.51	2.26	0.53	1.54	1.29	0.44	12.98
1987	0.66	0.61	0.07	1.00	0.58	0.13	0.91	2.98	0.20	0.44	0.42	0.34	8.34
1988	0.15	0.07	0.85	1.42	0.62	1.25	2.26	3.29	2.63	0.32	0.22	0.03	13.11
1989	0.57	0.35	0.48	T	0.02	0.02	1.51	0.48	0.31	0.97	T	0.28	4.99
1990	0.21	0.49	0.41	1.71	0.45	0.27	2.36	1.79	0.96	0.15	0.86	0.59	10.25
1991	0.60	0.06	0.14	T	1.14	0.65	2.63	1.26	1.43	0.26	1.93	1.49	11.59
1992	0.60	0.20	0.63	0.22	1.81	0.67	2.01	2.17	0.79	0.70	1.12	1.16	12.08
1993	0.94	1.82	0.22	T	0.20	0.44	0.23	3.05	0.49	0.64	0.97	0.03	9.03
<u>Normal</u>	0.44	0.46	0.54	0.52	0.50	0.59	1.37	1.64	1.00	0.89	0.43	0.50	8.88
1994	0.02	0.26	0.59	0.07	1.87	0.28	0.61	2.70	1.21	1.54	1.38	0.62	11.15
1995	0.55	0.39	0.16	0.69	0.08	0.20	0.35	0.74	2.32	T	0.03	0.17	5.68
1996	0.17	0.19	0.02	T	0.02	2.86	1.03	1.54	1.46	1.52	0.95	T	9.76
1997	0.55	0.12	0.11	1.65	0.42	1.03	2.04	1.96	2.43	0.32	0.73	1.00	12.36
1998	0.14	0.66	2.34	0.64	T	0.17	2.37	0.88	0.15	1.80	0.46	0.22	9.83
1999	0.12	T	1.10	0.59	0.54	0.60	1.47	3.04	0.54	0.26	T	0.03	8.29
2000	0.30	0.30	1.27	T	0.07	0.72	0.83	0.57	0.37	2.66	0.91	0.24	8.24
2001	0.28	0.27	0.27	0.51	0.38	0.26	1.37	1.59	0.51	0.14	0.68	0.24	6.50
2002	0.34	0.07	T	0.39	0.02	0.18	0.88	1.59	1.53	0.54	0.49	0.36	6.39
2003	T	1.02	1.45	T	0.09	0.20	0.41	0.71	0.29	1.58	0.49	0.11	6.35
<u>Normal</u>	0.39	0.38	0.47	0.54	0.61	0.61	1.38	1.42	0.95	0.83	0.47	0.45	8.50
2004	0.10	1.17	0.67	3.00	T	0.61	2.25	0.23	0.97	1.13	1.37	0.30	11.80
2005	1.38	1.78	1.12	1.17	0.40	0.09	1.03	0.49	2.83	1.03	T	0.10	11.42
2006	0.04	T	0.14	0.13	T	1.14	3.55	3.74	1.10	1.70	0.02	1.50	13.06
2007	0.18	0.70	0.64	1.06	2.00	0.66	1.63	1.05	0.73	0.17	0.25	1.14	10.21
2008	0.39	0.41	T	0.11	0.18	0.50	3.38	1.04	0.08	1.38	0.23	0.65	8.35
2009	T	T	0.31	0.34	0.36	0.80	0.80	0.94	1.42	1.51	0.04	0.15	6.67
2010	0.64	0.17	0.40	0.58	0.04	0.76	2.19	0.95	1.88	0.26	0.02	1.07	8.96
2011	0.07	0.04	T	0.03	0.05	T	0.39	0.93	0.40	1.48	0.13	1.20	4.72
2012	0.40	0.26	0.20	0.81	0.19	0.42	0.89	1.62	0.44	T	0.11	0.12	5.46
2013	0.11	0.24	0.17	0.08	0.08	0.02	2.77	0.42	3.97				