

Budget Narrative for 08/31/2022

Revenue Overview:

- Total revenue amounted to \$119,750, derived from:
 - Tribal Contributions: \$50,000.
 - State Contributions: \$50,000.
 - Water Application Fees: \$19,750.
 - Investment Interest: \$0.
- This revenue reflects an unbudgeted surplus, as no initial budgeted amounts were indicated for these income categories.

Expense Summary:

- **Total Expenses:** \$40,945.17, distributed across key categories:
 1. **Wages and Fringe (\$13,416.52):**
 - Primary expense: Compliance Technician (\$12,131.25) and associated fringe benefits (\$1,285.27).
 - Other positions remained vacant.
 2. **Contract Services (\$4,462.27):**
 - Accounting Fees: \$1,041.27.
 - Professional Services: \$2,546.00.
 - Board Director Pay: \$875.00.
 3. **General Administrative (\$7,130.79):**
 - Significant expenditures in Supplies (\$3,497.01) and Subscriptions (\$2,231.82).
 - Telecommunications and postage costs also contributed.
 4. **Facilities and Equipment (\$13,305.75):**
 - Equipment purchases accounted for \$9,241.00.
 - Rent and utilities totaled \$4,064.75.
 5. **Travel and Meetings (\$2,575.46):**
 - Staff travel costs were \$2,537.96.
 6. **Other Business Expenses (\$54.38):**
 - Insurance (\$50.00) and minor bank fees (\$4.38).

Net Income:

- A surplus of \$78,804.83 was realized after deducting expenses from total revenues.

Budget Narrative for 06/30/2023

Revenue Overview:

- **Total Revenue:** \$602,709.58, exceeding the budgeted \$500,000 by \$102,709.58. Key contributors included:
 - Tribal and State contributions met budgeted amounts of \$250,000 each.
 - Water Application Fees added \$23,904.75, which was not originally budgeted.
 - Prior Year Carry Over amounted to \$78,804.83, contributing significantly to the surplus.

Expense Summary:

- **Total Expenses:** \$446,465.70, under the budgeted \$562,330 by \$115,864.30. Key categories include:
 1. **Wages and Fringe (\$226,401.36):**
 - Significant underspending (\$100,748.64 under budget) due to unfilled positions, including the Admin Assistant (\$38,025 saved).
 - Fringe expenses were notably lower than anticipated, contributing \$83,795.55 to savings.
 2. **Contract Services (\$114,219.45):**
 - Under budget by \$81,960.55, primarily from reduced Legal Fees (\$60,801.40 vs. \$100,000) and unspent Board Director Pay (\$23,931.70 vs. \$60,000).
 3. **General Administrative (\$19,035.68):**
 - Over budget by \$9,035.68, with key overruns in printing, copying, and administrative supplies.
 4. **Facilities and Equipment (\$73,787.37):**
 - Overspending by \$44,787.37, driven by significant equipment expenses (\$46,890.28).
 5. **Travel and Meetings (\$11,167.28):**
 - Unbudgeted costs for staff (\$6,757.06) and board travel (\$4,410.22).
 6. **Other Business Expenses (\$1,854.56):**
 - Comprised minor overruns in insurance, advertising, and bank fees.

Net Income:

- A surplus of \$156,243.88 was realized, surpassing the projected deficit of \$62,330. This positive outcome resulted from higher-than-expected revenues and cost savings in several key areas.

Budget Narrative for 06/30/2024

Revenue Overview:

- **Total Revenue:** \$1,514,666.89, exceeding the budgeted \$1,326,000 by \$188,666.89. Key highlights include:
 - Tribal and State contributions met budgeted amounts of \$663,000 and \$648,151(+ \$14,849 in-kind match), respectively.
 - Water Application Fees contributed \$35,015, despite no prior budget allocation.
 - Investment Interest added \$12,257.01, also unbudgeted.
 - A carryover from the prior year contributed \$156,243.88.

Expense Summary:

- **Total Expenses:** \$626,105.17, significantly under the budgeted \$1,311,151 by \$685,045.83. Key observations include:
 1. **Wages and Fringe (\$364,788.06):**
 - Underspent by \$343,861.94 due to vacancies, including a Hydro-Geologist (\$120,000 saved) and Admin Assistant (\$43,680 saved).
 - Fringe expenses were \$104,705.46 under budget.
 2. **Contract Services (\$177,563.71):**
 - Savings of \$46,436.29, primarily from reduced Board Director Pay (\$26,600 vs. \$72,000).
 - Professional Services and Committee Pay introduced unbudgeted costs of \$6,697.92 and \$5,900.00, respectively.
 3. **General Administrative (\$18,009.93):**
 - Savings of \$43,990.07 with reduced spending on supplies, printing, and administrative costs.
 4. **Facilities and Equipment (\$50,694.94):**
 - Major underspending of \$234,305.06, as equipment expenses were significantly lower than anticipated.
 5. **Travel and Meetings (\$11,954.53):**
 - Savings of \$19,546.47 due to reduced staff and board travel costs.
 6. **Other Business Expenses (\$3,094.00):**
 - Minor unbudgeted costs included insurance, advertising, and board meeting meals.

Net Income:

- A surplus of \$888,561.72 was realized. This significant surplus was driven by higher-than-expected revenues and reduced spending across several categories.

Budget Narrative for 09/30/2024

Revenue Overview:

- **Total Revenue:** \$902,824.87, all unbudgeted, with key contributions from:
 - Water Application Fees: \$12,435.00.
 - Investment Interest: \$1,828.15.
 - Prior Year Carry Over: \$888,561.72.

Expense Summary:

- **Total Expenses:** \$251,025.37, under the budgeted \$307,295.60 by \$56,270.23. Key observations include:
 1. **Wages and Fringe (\$125,585.32):**
 - Savings of \$35,160.28 due to the Hydro-Geologist position remaining unfilled (\$27,691.20 saved).
 - Slight overspending in Compliance Tech and other staff wages.
 - Fringe expenses contributed \$15,048.42 in savings.
 2. **Contract Services (\$44,511.51):**
 - Savings of \$16,988.49, with lower spending in Legal Fees (\$22,643.83 vs. \$30,000) and Board Director Pay (\$9,600.00 vs. \$18,000).
 3. **General Administrative (\$10,175.76):**
 - Almost aligned with the budget, showing savings of \$824.24.
 4. **Facilities and Equipment (\$61,503.41):**
 - Closely managed, with savings of \$996.59.
 5. **Travel and Meetings (\$5,221.85):**
 - Under budget by \$778.15, primarily in staff travel expenses.
 6. **Other Business Expenses (\$4,027.52):**
 - Savings of \$1,522.48, driven by lower-than-expected insurance, advertising, and board meeting meal costs.

Net Income:

- A surplus of \$651,799.50 was achieved, reflecting significant underspending across multiple categories and the unbudgeted revenue surplus.