

## Changes from Recommended to Adopted Budget Fiscal Year 2015-2016 for the Water Fund

768	Increase misc revenues to balance
-35,000	Decrease use of retained earnings to balance
-34,232	Total changes to revenues
-12,567 725-5102	Adjust allocation of Kraft between wf/gf
-748 725-5102-01	Adjust allocation of Kraft between wf/gf
-1,024 725-5206	Adjust allocation of Kraft between wf/gf
-10,708 725-5207	Adjust allocation of Kraft between wf/gf
-870 725-5208	Adjust allocation of Kraft between wf/gf
-267 725-5210	Adjust allocation of Kraft between wf/gf
-210 725-5322-01	Adjust allocation of Kraft between wf/gf
73 720-5207	adjust health
1,700 725-5207	adjust health
-5,555 810-5207	adjust health
-1,136 818-5207	adjust health
-3,147 818-5207-01	adjust health
41 720-5208	adjust retirement
76 810-5208	adjust retirement
105 818-5208	adjust retirement
725-5208	adjust retirement - 60?
5 720-5218	cola adjustment
810-5440	funding for water master plan update
-34,232	Total Changes to expenditures
0	Net

Range of Revenue Accounts: 61-000-0-0000-00 to 61-999-9-9999-99  
For Revenue: %PY = (( Anticipated / Anticipated) - 1) \* 100

Description	2011	2012	2013	2014	***** 2015 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
<b>POND ISLAND SPECIAL ASSESSMENT PRINCIPAL</b>									
61-000-0-3201-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 14,822.53	0.00			0.00
<b>FEMA REIMBURSEMENT REVENUE</b>									
61-000-0-3302-00	0.00 0.00	14,463.00 14,696.20	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
<b>WATER UTILITY SALES</b>									
61-000-0-3470-00	0.00 0.00	2,300,000.00 2,403,878.87	2,457,000.00 2,308,951.10	2,401,191.00 2,311,472.77	2,600,000.00 2,347,663.17	0.00	2,725,000.00	2,725,000.00	4.81
<b>ADJUSTMENTS TO WATER SALES</b>									
61-000-0-3470-01	0.00 0.00	0.00 45,535.58-	0.00 35,485.07-	0.00 47,264.03-	0.00 59,688.48-	0.00			0.00
<b>CUSTOMER SERVICE ADJUSTMENTS</b>									
61-000-0-3470-03	0.00 0.00	0.00 1,166.08-	0.00 2,255.83-	0.00 1,373.74-	0.00 1,593.77-	0.00			0.00
<b>10% LATE PAYMENT PENALTY</b>									
61-000-0-3470-12	0.00 0.00	21,000.00 27,840.81	30,000.00 27,762.41	28,000.00 25,590.34	28,000.00 30,926.98	0.00	28,000.00	28,000.00	0.00
<b>INITIAL IMPACT FEES</b>									
61-000-0-3480-00	0.00 0.00	0.00 67,500.00	0.00 73,500.00	0.00 91,500.00	0.00 150,000.00	0.00			0.00
<b>AMMONS DARE IMPACT FEES</b>									
61-000-0-3481-00	0.00 0.00	0.00 12,000.00	0.00 18,000.00	0.00 4,000.00	0.00 0.00	0.00			0.00
<b>TAPS AND CONNECTION FEES</b>									
61-000-0-3490-00	0.00 0.00	10,000.00 10,607.50	10,000.00 10,410.00	10,000.00 10,990.00	10,000.00 14,880.00	0.00	15,000.00	15,000.00	50.00
<b>TAG CUTOFF FEES</b>									
61-000-0-3491-00	0.00 0.00	9,000.00 10,899.70	12,000.00 10,100.00	10,000.00 8,950.00	10,000.00 7,100.00	0.00	10,000.00	10,000.00	0.00
<b>SEPTIC LOAN PRINCIPAL PAID</b>									

Description Revenue Account Number	2011	2012	2013	2014	***** 2015 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****	***** 2016 *****
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	%PY
61-000-0-3600-00	0.00 0.00	13,000.00 14,092.16	15,000.00 12,365.21	10,000.00 17,990.16	15,000.00 14,323.63	0.00	12,000.00	12,000.00	20.00-
<b>INTEREST ON CASH/INVESTMENTS</b>									
61-000-0-3610-00	0.00 0.00	5,000.00 2,190.32	2,000.00 6,649.00	25,000.00 23,276.89	15,000.00 0.00	0.00	23,000.00	23,000.00	53.33
<b>INTEREST ON INTERFUND LOANS</b>									
61-000-0-3611-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>SEPTIC LOAN INTEREST PAID</b>									
61-000-0-3617-25	0.00 0.00	500.00 431.34	450.00 513.08	0.00 978.21	0.00 590.52	0.00	500.00	500.00	0.00
<b>PURCHASE DISCOUNTS</b>									
61-000-0-3710-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>INSURANCE DAMAGE REIMBURSEMENT</b>									
61-000-0-3720-00	0.00 0.00	7,270.00 7,269.92	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>CONTRIBUTIONS</b>									
61-000-0-3730-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 562.00	0.00	_____	_____	0.00
<b>MISCELLANEOUS REVENUES</b>									
61-000-0-3750-00	0.00 0.00	2,094.00 5,963.17	943.00 3,084.91	3,000.00 1,593.00	2,901.00 3,763.47	0.00	_____	768.00	73.53-
<b>Misc Revenues - Accrual</b>									
61-000-0-3750-01	0.00 0.00	0.00 0.00	0.00 0.00	0.00 175.00	0.00 475.00	0.00	_____	_____	0.00
<b>SALE OF MATERIALS</b>									
61-000-0-3770-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
<b>SALE OF FIXED ASSETS</b>									
61-000-0-3780-00	0.00 0.00	0.00 0.00	0.00 0.00	300,000.00 300,000.00	0.00 0.00	0.00	_____	_____	0.00
<b>PROCEEDS FROM LOAN</b>									

PROCEEDS FROM LOAN

Description Revenue Account Number	2011 Anticipated Actual	2012 Anticipated Actual	2013 Anticipated Actual	2014 Anticipated Actual	***** 2015 ***** Anticipated Actual	Estimated Full Year Actual	***** 2016 ***** Admin. Recmnd	Anticipated	%PY
61-000-0-3910-00	0.00 0.00	0.00 0.00	0.00 0.00	154,543.00 154,543.00	0.00 0.00	0.00	_____	_____	0.00
CONTRIBUTION FROM GENERAL FUND									
61-000-0-3920-00	0.00 0.00	0.00 0.00	0.00 300,000.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
CONTRIBUTION NAGS HEAD LEASING									
61-000-0-3926-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
CONTRIB. HOSPITAL WATER LINE									
61-000-0-3927-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
REFUNDS OF PRIOR YEAR EXPENSES									
61-000-0-3980-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 150.00	0.00	_____	_____	0.00
APPROPRIATED FUND BALANCE									
61-000-0-3990-00	0.00 0.00	71,785.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
APPROPRIATED RETAINED EARNINGS									
61-000-0-3991-00	0.00 0.00	363,621.00 0.00	419,106.00 0.00	51,244.00 0.00	414,359.00 0.00	0.00	480,187.00	445,187.00	7.44
Revenue Fund Total	0.00 0.00	2,817,733.00 2,530,668.33	2,946,499.00 2,733,594.81	2,992,978.00 2,902,421.60	3,095,260.00 2,523,975.05	0.00	3,293,687.00	3,259,455.00	5.30
Year Total	0.00 0.00	2,817,733.00 2,530,668.33	2,946,499.00 2,733,594.81	2,992,978.00 2,902,421.60	3,095,260.00 2,523,975.05	0.00	3,293,687.00	3,259,455.00	5.30

Range of Expend Accounts: 61-000-0-0000-00 to 61-999-9-9999-99  
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) \* 100

Description Budget Account Number	2011 Approp Actual	2012 Approp Actual	2013 Approp Actual	2014 Approp Actual	***** 2015 ***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** 2016 ***** Admin. Recmnd	***** Budgeted	%PY
STORM WATER MANAGEMENT FUND										
60-620-0-0000-00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	4,652.55	12,227.89	0.00	26,672.57	0.00				
WATER FUND										
61-630-0-0000-00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
WATER ADMINISTRATION										
61-720-6-0000-00	0.00	215,075.00	209,256.00	205,572.00	156,279.00		131,899.00	128,303.00	128,422.00	17.83-
	0.00	208,469.81	443,974.68	451,123.96	128,413.22	0.00				
SEPTIC HEALTH INITIATIVE										
61-725-6-5101-00	0.00	248,899.00	254,440.00	304,790.00	213,169.80		163,984.00	173,797.00	149,103.00	30.05-
	0.00	223,431.61	235,443.28	287,982.87	207,381.50	53,300.00				
WATER OPERATIONS										
61-810-0-0000-00	0.00	1,748,269.00	1,838,035.00	1,650,236.00	1,978,009.00		1,860,462.00	1,692,893.00	1,687,414.00	14.69-
	0.00	1,871,125.21	1,764,327.49	1,597,129.84	1,818,189.58	0.00				
WATER DISTRIBUTION										
61-818-6-0000-00	0.00	555,490.00	573,672.00	780,531.00	690,033.00		783,684.00	706,076.00	701,898.00	1.72
	0.00	456,447.91	454,626.67	646,464.10	635,599.62	0.00				
CAPITAL IMPROVEMENTS PLAN										
61-900-7-5775-00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
INTERFUND										
61-900-8-0000-00	0.00	0.00	0.00	0.00	0.00		542,618.00	542,618.00	542,618.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
CONTINGENCY										
61-900-9-0000-00	0.00	50,000.00	50,000.00	50,000.00	50,000.00		50,000.00	50,000.00	50,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Totals	0.00	2,817,733.00	2,925,403.00	2,991,129.00	3,087,490.80		3,532,647.00	3,293,687.00	3,259,455.00	5.57
	0.00	2,764,127.09	2,910,600.01	2,982,700.77	2,816,256.49	53,300.00				

## Water Fund Expenditures by Function and Percentage

### Water Fund Expenditures by Function

	Adopted 2014-2015	Adopted 2015-2016	Net Change Adopted vs. Adopted
PERSONNEL	\$705,760	\$664,024	-5.91%
OPERATIONS/MAINTENANCE	\$1,324,231	\$1,496,349	13.00%
CAPITAL OUTLAY	\$239,940	\$344,871	43.73%
DEBT SERVICE	<u>\$162,049</u>	<u>\$161,593</u>	-0.28%
SUB-TOTAL	\$2,431,980	\$2,666,837	9.66%
INTERFUND TRANSFERS	\$515,000	\$542,618	5.36%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
<b>TOTAL</b>	<b><u>\$2,996,980</u></b>	<b><u>\$3,259,455</u></b>	<b>8.76%</b>

### Water Fund Expenditures by Percentage

	Adopted 2014-2015	Percentage of Total	Adopted 2015-2016	Percentage of Total
PERSONNEL	\$705,760	23.55%	\$664,024	20.37%
OPERATIONS/MAINTENANCE	\$1,324,231	44.19%	\$1,496,349	45.91%
CAPITAL OUTLAY	\$239,940	8.01%	\$344,871	10.58%
DEBT SERVICE	<u>\$162,049</u>	5.41%	<u>\$161,593</u>	4.96%
SUB-TOTAL	\$2,431,980	81.15%	\$2,666,837	81.82%
INTERFUND TRANSFERS	\$515,000	17.18%	\$542,618	16.65%
CONTINGENCY	<u>\$50,000</u>	1.67%	<u>\$50,000</u>	1.53%
<b>TOTAL</b>	<b><u>\$2,996,980</u></b>	<b>100.00%</b>	<b><u>\$3,259,455</u></b>	<b>100.00%</b>