

Changes from Recommended to Adopted Budget - Water Fund

-263	630-3750	Decrease misc revenues to balance
-263		Total changes to revenues
455	720-5207	adjust health
304	725-5207	adjust health
841	810-5207	adjust health
806	818-5207	adjust health
647	818-5207-01	adjust health
-66	720-5208	adjust retirement
-50	725-5208	adjust retirement
-286	810-5208	adjust retirement
-414	818-5208	adjust retirement
-2,500	720-5218	cola adjustment
-263		Total Changes to expenditures
0		Net

Range of Revenue Accounts: 61-000-0-3000-00 to 61-000-0-3999-99
For Revenue: %PY = ((Anticipated / Anticipated) - 1) * 100

Description Revenue Account Number	2010	2011	2012	2013	2014	***** Year 2015 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmnd	Anticipated	
FEMA REIMBURSEMENT REVENUE								
61-000-0-3302-00	0.00	0.00	14,463.00	0.00	0.00			0.00
	0.00	0.00	14,696.20	0.00	0.00			
WATER UTILITY SALES								
61-000-0-3470-00	0.00	0.00	2,300,000.00	2,457,000.00	2,401,191.00	2,539,090.00	2,539,090.00	5.74
	0.00	0.00	2,403,878.87	2,308,951.10	1,905,208.67			
ADJUSTMENTS TO WATER SALES								
61-000-0-3470-01	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	45,535.58-	35,485.07-	47,256.78-			
CUSTOMER SERVICE ADJUSTMENTS								
61-000-0-3470-03	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	1,166.08-	2,255.83-	1,373.74-			
10% LATE PAYMENT PENALTY								
61-000-0-3470-12	0.00	0.00	21,000.00	30,000.00	28,000.00	28,000.00	28,000.00	0.00
	0.00	0.00	27,840.81	27,762.41	25,031.92			
INITIAL IMPACT FEES								
61-000-0-3480-00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	67,500.00	73,500.00	93,000.00			
AMMONS DARE IMPACT FEES								
61-000-0-3481-00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	12,000.00	18,000.00	4,000.00			
TAPS AND CONNECTION FEES								
61-000-0-3490-00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
	0.00	0.00	10,607.50	10,410.00	10,890.00			
TAG CUTOFF FEES								
61-000-0-3491-00	0.00	0.00	9,000.00	12,000.00	10,000.00	10,000.00	10,000.00	0.00
	0.00	0.00	10,899.70	10,100.00	8,500.00			
SEPTIC LOAN PRINCIPAL PAID								
61-000-0-3600-00	0.00	0.00	13,000.00	15,000.00	10,000.00	15,000.00	15,000.00	50.00
	0.00	0.00	14,092.16	12,365.21	17,924.54			
INTEREST ON CASH/INVESTMENTS								
61-000-0-3610-00	0.00	0.00	5,000.00	2,000.00	25,000.00	15,000.00	15,000.00	40.00-

Description Revenue Account Number	2010	2011	2012	2013	2014	***** Year 2015 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmnd	Anticipated	
	0.00	0.00	2,190.32	6,649.00	23,053.03			
INTEREST ON INTERFUND LOANS								
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
SEPTIC LOAN INTEREST PAID								
61-000-0-3617-25	0.00 0.00	0.00 0.00	500.00 431.34	450.00 513.08	0.00 973.83	_____	_____	0.00
PURCHASE DISCOUNTS								
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
INSURANCE DAMAGE REIMBURSEMENT								
61-000-0-3720-00	0.00 0.00	0.00 0.00	7,270.00 7,269.92	0.00 0.00	0.00 0.00	_____	_____	0.00
CONTRIBUTIONS								
61-000-0-3730-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
MISCELLANEOUS REVENUES								
61-000-0-3750-00	0.00 0.00	0.00 0.00	2,094.00 5,963.17	943.00 3,084.91	3,000.00 1,053.00	3,000.00	2,901.00	3.30-
Misc Revenues - Accrual								
61-000-0-3750-01	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 175.00	_____	_____	0.00
SALE OF MATERIALS								
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
SALE OF FIXED ASSETS								
61-000-0-3780-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	300,000.00 300,000.00	_____	_____	0.00
PROCEEDS FROM LOAN								
61-000-0-3910-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	154,543.00 154,543.00	_____	_____	0.00
CONTRIBUTION FROM GENERAL FUND								
61-000-0-3920-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 300,000.00	0.00 0.00	_____	_____	0.00

Description Revenue Account Number	2010	2011	2012	2013	2014	***** Year 2015 *****		
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmnd	Anticipated	%PY
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
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
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 0.00	_____	_____	0.00
APPROPRIATED FUND BALANCE								
61-000-0-3990-00	0.00 0.00	0.00 0.00	71,785.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00
APPROPRIATED RETAINED EARNINGS								
61-000-0-3991-00	0.00 0.00	0.00 0.00	363,621.00 0.00	419,106.00 0.00	51,244.00 0.00	376,989.00	376,989.00	635.67
Revenue Fund Total	0.00 0.00	0.00 0.00	2,817,733.00 2,530,668.33	2,946,499.00 2,733,594.81	2,992,978.00 2,495,722.47	2,997,079.00	2,996,980.00	0.13
Year Total	0.00 0.00	0.00 0.00	2,817,733.00 2,530,668.33	2,946,499.00 2,733,594.81	2,992,978.00 2,495,722.47	2,997,079.00	2,996,980.00	0.13

Range of Expend Accounts: 61-630-0-0000-00 to 61-999-9-9999-99
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

Description Budget Account Number	2010	2011	2012	2013	2014	***** Year 2015 *****			
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
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
WATER ADMINISTRATION									
61-720-6-0000-00	0.00 0.00	0.00 0.00	215,075.00 208,469.81	209,256.00 443,974.68	205,572.00 184,830.96	143,898.00	140,380.00	138,269.00	32.74-
SEPTIC HEALTH INITIATIVE									
61-725-6-5101-00	0.00 0.00	0.00 0.00	248,899.00 223,431.61	254,440.00 235,443.28	304,790.00 283,478.43	175,149.00	171,544.00	171,798.00	43.63-
WATER OPERATIONS									
61-810-0-0000-00	0.00 0.00	0.00 0.00	1,748,269.00 1,871,125.21	1,838,035.00 1,764,327.49	1,650,236.00 1,482,696.22	1,688,140.00	1,591,350.00	1,591,870.00	3.54-
WATER DISTRIBUTION									
61-818-6-0000-00	0.00 0.00	0.00 0.00	555,490.00 456,447.91	573,672.00 454,626.67	780,531.00 620,815.11	623,381.00	528,968.00	530,043.00	32.09-
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
INTERFUND									
61-900-8-0000-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	515,000.00	515,000.00	515,000.00	0.00
CONTINGENCY									
61-900-9-0000-00	0.00 0.00	0.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00 0.00	50,000.00	50,000.00	50,000.00	0.00
Totals	0.00 0.00	0.00 0.00	2,817,733.00 2,759,474.54	2,925,403.00 2,898,372.12	2,991,129.00 2,571,820.72	3,195,568.00	2,997,242.00	2,996,980.00	0.20

Water Fund Expenditures by Function and Percentage

Water Fund Expenditures by Function

	Adopted 2013-2014	Adopted 2014-2015	Net Change Adopted vs. Adopted
PERSONNEL	\$693,796	\$705,760	1.72%
OPERATIONS/MAINTENANCE	\$1,127,911	\$1,324,231	17.41%
CAPITAL OUTLAY	\$311,004	\$239,940	-22.85%
DEBT SERVICE	<u>\$118,875</u>	<u>\$162,049</u>	36.32%
SUB-TOTAL	\$2,251,586	\$2,431,980	8.01%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
TOTAL	<u>\$2,816,586</u>	<u>\$2,996,980</u>	6.40%

Water Fund Expenditures by Percentage

	Adopted 2013-2014	Percentage of Total	Adopted 2014-2015	Percentage of Total
PERSONNEL	\$693,796	24.63%	\$705,760	23.55%
OPERATIONS/MAINTENANCE	\$1,127,911	40.05%	\$1,324,231	44.19%
CAPITAL OUTLAY	\$311,004	11.04%	\$239,940	8.01%
DEBT SERVICE	<u>\$118,875</u>	4.22%	<u>\$162,049</u>	5.41%
SUB-TOTAL	\$2,251,586	79.94%	\$2,431,980	81.15%
INTERFUND TRANSFERS	\$515,000	18.28%	\$515,000	17.18%
CONTINGENCY	<u>\$50,000</u>	1.78%	<u>\$50,000</u>	1.67%
TOTAL	<u>\$2,816,586</u>	100.00%	<u>\$2,996,980</u>	100.00%