

Summary of Changes from the Recommended Budget to the Adopted Budget  
Water Fund

-1,037	630-3470	Increase water sales
10,000	630-3600	Add budgeted revenues for septic loan repayment
8,963		Total changes to revenues
4,263	720-5785	add vendor financing, omitted due to software error
695	720-5210	increase funding for 401k to 2% with employee match
488	725-5210	increase funding for 401k to 2% with employee match
1,949	810-5210	increase funding for 401k to 2% with employee match
1,568	818-5210	increase funding for 401k to 2% with employee match
8,963		Total Changes to expenditures
0		Net

Range of Revenue Accounts: 61-000-0-0000-00 to 61-999-9-9999-99      Incl Revenue Accts: Only  
 Subtotal SOURCE: No  
 For Revenue: %PY = (( Anticipated / Anticipated) - 1) \* 100

Description Revenue Account Number	2011	2012	2013	***** Year 2014 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmnd	Anticipated	
FEMA REIMBURSEMENT REVENUE						
61-000-0-3302-00	0.00 0.00	14,463.00 14,696.20	0.00 0.00	_____	_____	0.00
WATER UTILITY SALES						
61-000-0-3470-00	0.00 0.00	2,300,000.00 2,403,878.87	2,457,000.00 1,776,141.79	2,402,228.00	2,401,191.00	2.27-
ADJUSTMENTS TO WATER SALES						
61-000-0-3470-01	0.00 0.00	0.00 45,535.58-	0.00 34,864.29-	_____	_____	0.00
CUSTOMER SERVICE ADJUSTMENTS						
61-000-0-3470-03	0.00 0.00	0.00 1,166.08-	0.00 2,255.83-	_____	_____	0.00
10% LATE PAYMENT PENALTY						
61-000-0-3470-12	0.00 0.00	21,000.00 27,840.81	30,000.00 26,587.53	28,000.00	28,000.00	6.67-
INITIAL IMPACT FEES						
61-000-0-3480-00	0.00 0.00	0.00 67,500.00	0.00 69,000.00	_____	_____	0.00
AMMONS DARE IMPACT FEES						
61-000-0-3481-00	0.00 0.00	0.00 12,000.00	0.00 18,000.00	_____	_____	0.00
TAPS AND CONNECTION FEES						
61-000-0-3490-00	0.00 0.00	10,000.00 10,607.50	10,000.00 9,885.00	10,000.00	10,000.00	0.00
TAG CUTOFF FEES						
61-000-0-3491-00	0.00 0.00	9,000.00 10,899.70	12,000.00 9,200.00	10,000.00	10,000.00	16.67-
SEPTIC LOAN PRINCIPAL PAID						
61-000-0-3600-00	0.00 0.00	13,000.00 14,092.16	15,000.00 11,669.70	_____	10,000.00	33.33-
INTEREST ON CASH/INVESTMENTS						
61-000-0-3610-00	0.00 0.00	5,000.00 2,190.32	2,000.00 12,150.95	25,000.00	25,000.00	*****
INTEREST ON INTERFUND LOANS						
61-000-0-3611-00	0.00 0.00	0.00 0.00	0.00 0.00	_____	_____	0.00

Description Revenue Account Number	2011	2012	2013	***** Year 2014 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmnd	Anticipated	
SEPTIC LOAN INTEREST PAID						
61-000-0-3617-25	0.00 0.00	500.00 431.34	450.00 513.11	_____	_____	0.00
PURCHASE DISCOUNTS						
61-000-0-3710-00	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	7,270.00 7,269.92	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
MISCELLANEOUS REVENUES						
61-000-0-3750-00	0.00 0.00	2,094.00 5,963.17	943.00 2,477.91	3,000.00	3,000.00	218.13
SALE OF MATERIALS						
61-000-0-3770-00	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
PROCEEDS FROM LOAN						
61-000-0-3910-00	0.00 0.00	0.00 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
CONTRIBUTION NAGS HEAD LEASING						
61-000-0-3926-00	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
REFUNDS OF PRIOR YEAR EXPENSES						
61-000-0-3980-00	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	71,785.00 0.00	0.00 0.00	_____	_____	0.00

Description Revenue Account Number	2011 Anticipated Actual	2012 Anticipated Actual	2013 Anticipated Actual	***** Year 2014 Admin. Recmnd	***** Anticipated	%PY
APPROPRIATED RETAINED EARNINGS						
61-000-0-3991-00	0.00	363,621.00	419,106.00	329,395.00	329,395.00	21.41-
	0.00	0.00	0.00			
Revenue Fund Total	0.00	2,817,733.00	2,946,499.00	2,807,623.00	2,816,586.00	4.41-
	0.00	2,530,668.33	2,198,505.87			
Year Total	0.00	2,817,733.00	2,946,499.00	2,807,623.00	2,816,586.00	4.41-
	0.00	2,530,668.33	2,198,505.87			

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	2012	2013	***** Year 2014 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
STORM WATER MANAGEMENT FUND							
60-620-0-0000-00	0.00 0.00	0.00 4,652.55	0.00 11,779.54	0.00	0.00	0.00	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
WATER ADMINISTRATION							
61-720-6-0000-00	0.00 0.00	215,075.00 208,469.81	209,256.00 180,762.91	146,930.00	146,679.00	147,374.00	29.57-
SEPTIC HEALTH INITIATIVE							
61-725-6-5101-00	0.00 0.00	248,899.00 223,431.61	254,440.00 231,044.22	180,134.00	164,000.00	164,488.00	35.35-
WATER OPERATIONS							
61-810-0-0000-00	0.00 0.00	1,748,269.00 1,871,125.21	1,838,035.00 1,564,915.22	1,542,954.00	1,432,736.00	1,434,685.00	21.94-
WATER DISTRIBUTION							
61-818-6-0000-00	0.00 0.00	555,490.00 456,447.91	573,672.00 444,553.66	515,756.00	503,471.00	505,039.00	11.96-
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
INTERFUND							
61-900-8-0000-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	515,000.00	515,000.00	0.00
CONTINGENCY							
61-900-9-0000-00	0.00 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	2,817,733.00 2,764,127.09	2,925,403.00 2,433,055.55	2,435,774.00	2,811,886.00	2,816,586.00	3.72-

## Water Fund Expenditures by Function and Percentage

### Water Fund Expenditures by Function

	Adopted 2012-2013	Adopted 2013-2014	Net Change Adopted vs. Adopted
PERSONNEL	\$801,016	\$693,796	-13.39%
OPERATIONS/MAINTENANCE	\$1,247,649	\$1,127,911	-9.60%
CAPITAL OUTLAY	\$150,000	\$311,004	107.34%
DEBT SERVICE	<u>\$123,138</u>	<u>\$118,875</u>	-3.46%
SUB-TOTAL	\$2,321,803	\$2,251,586	-3.02%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
<b>TOTAL</b>	<b><u>\$2,886,803</u></b>	<b><u>\$2,816,586</u></b>	<b>-2.43%</b>

2012-2013 adopted numbers need to be put in

### Water Fund Expenditures by Percentage

	Adopted 2012-2013	Percentage of Total	Adopted 2013-2014	Percentage of Total
PERSONNEL	\$801,016	27.75%	\$693,796	24.63%
OPERATIONS/MAINTENANCE	\$1,247,649	43.22%	\$1,127,911	40.05%
CAPITAL OUTLAY	\$150,000	5.20%	\$311,004	11.04%
DEBT SERVICE	<u>\$123,138</u>	4.27%	<u>\$118,875</u>	4.22%
SUB-TOTAL	\$2,321,803	80.43%	\$2,251,586	79.94%
INTERFUND TRANSFERS	\$515,000	17.84%	\$515,000	18.28%
CONTINGENCY	<u>\$50,000</u>	1.73%	<u>\$50,000</u>	1.78%
<b>TOTAL</b>	<b><u>\$2,886,803</u></b>	<b>100.00%</b>	<b><u>\$2,816,586</u></b>	<b>100.00%</b>