



Budget Worksheet Report

Budget Year 2016

Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget
Fund 002	Water Fund			
	REVENUE			
	<i>General Government</i>			
390.02	Miscellaneous Revenue	15,301.18	4,213.59	.00
	<i>General Government Totals</i>	\$15,301.18	\$4,213.59	\$0.00
	<i>Water Charges</i>			
348.11	Domestic Inside Water	2,220,045.86	2,164,812.30	2,294,319.00
348.12	Domestic Outside Water	320,160.81	308,268.10	337,828.00
348.16	Industrial In Water	404,977.22	384,728.80	426,478.00
348.17	Industrial Out Water	1,963,287.28	1,959,415.27	2,200,000.00
348.18	Water Companies	2,299,858.91	2,397,867.88	2,481,358.00
348.20	Reconnection Charges	87,547.31	90,404.79	93,309.00
348.21	Meter Reading Fees	60.00	(10.00)	100.00
348.23	Tap Fees	34,129.27	22,955.30	53,220.00
348.25	Meter Test Revenue	50.00	.00	.00
348.90	Meter Read Penalty Revenue	14.60	13.80	.00
348.91	Penalties & Interest	37,180.34	34,459.65	32,127.00
348.92	NSF Fee Revenue	1,155.00	1,417.50	1,531.00
	<i>Water Charges Totals</i>	\$7,368,466.60	\$7,364,333.39	\$7,920,270.00
	<i>Fines</i>			
351.10	Fines & Forfeitures	700.00	950.00	1,060.00
	<i>Fines Totals</i>	\$700.00	\$950.00	\$1,060.00
	<i>Interest Revenues</i>			
361.00	Interest Income	2.16	538.21	100.00
361.02	Interest On Undrawn Proc	337.90	230.68	130.00
	<i>Interest Revenues Totals</i>	\$340.06	\$768.89	\$230.00
	<i>Other Financing Sources</i>			
390.020	Cap Contribution	.00	.00	5,445.00
390.02S	Sale of Scrap Materials	.00	120.64	.00
390.13	Insurance Settlements	2,785.13	60,000.00	.00
390.21DF	Debt Forgiveness Income	.00	497,000.00	.00
390.27	Restitution Payments	15.00	.00	.00
390.38	Duplicate Billing Fee	150.00	.00	85.00
	<i>Other Financing Sources Totals</i>	\$2,950.13	\$557,120.64	\$5,530.00
	<i>Interfund Operating Transfers</i>			
391.045	Transfer From Misc	57,394.00	.00	.00



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Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget
Fund 002 - Water Fund				
REVENUE				
<i>Interfund Operating Transfers</i>				
391.05	Financing Proceeds	.00	.00	414,130.00
<i>Interfund Operating Transfers Totals</i>		\$57,394.00	\$0.00	\$414,130.00
<i>Proceeds of General Fixed Asset Dispositions</i>				
392.00	Sale Of Surplus Property	.00	20.00	500.00
<i>Proceeds of General Fixed Asset Dispositions Totals</i>		\$0.00	\$20.00	\$500.00
REVENUE TOTALS		\$7,445,151.97	\$7,927,406.51	\$8,341,720.00
EXPENSE				
Department 210 - Water Administration				
<i>Other Operating Expenditures</i>				
20100	Contractual Service	2,538.38	2,819.32	2,613.00
20200	Administrative Charges	732,654.00	609,634.26	797,833.00
20201	Utility Admin Allocation	196,605.85	244,167.11	181,682.00
21000	Accounting & Auditing	19,456.24	20,355.75	21,000.00
21701	CC Processing Fees	4,397.91	16,393.61	5,000.00
52000	Retiree Health Insurance	22,897.76	25,563.20	25,000.00
52050	Employee Health	.00	52,936.14	.00
52250	Pension Expense - GASB 68	.00	(9,079.95)	.00
52900	Principal Payment	.00	.00	722,484.00
53000	Interest Expense	302,619.48	364,315.14	363,127.00
53200	Bond Issuance Cost	53,438.84	14,640.31	.00
56400	Debt Admin Fee	.00	.00	.00
56401	MDE Loan Admin Fees	.00	.00	2,819.00
56505	DWSRF Admin Fee	3,625.05	3,625.05	3,625.00
58200	Judgements & Losses	.00	62,500.00	.00
92000	Bad Debt Expense	.00	(27.14)	.00
<i>Other Operating Expenditures Totals</i>		\$1,338,233.51	\$1,407,842.80	\$2,125,183.00
<i>Operating Transfers</i>				
70000	Transfer Other Fund/Dept	.00	.00	.00
<i>Operating Transfers Totals</i>		\$0.00	\$0.00	\$0.00
Department 210 - Water Administration Totals		\$1,338,233.51	\$1,407,842.80	\$2,125,183.00
Department 220 - Water Distribution				
<i>Personal Services - Salary & Wages</i>				
10100	Department Payroll	891,857.86	929,163.08	818,389.00
10105	Annual Salary Supplement	16,762.50	.00	9,750.00



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10200	Temp Employees Payroll	(623.64)	.00	.00
10300	Sick bonus/Vacation acc	3,816.00	1,695.27	3,000.00
10302	Compensated Absences	(22,743.43)	9,756.26	.00
10500	Department Overtime	105,893.92	74,227.56	70,000.00
11000	Workers Compensation	150,856.90	66,229.50	136,613.00
11500	Social Security Contrib	77,162.28	76,035.95	68,937.00
11600	Health & Life Insurance	251,083.01	279,422.36	305,658.00
11700	Employee State Retirement	111,364.80	109,833.20	105,135.00
11800	Deferred Comp Match	4,036.50	4,036.50	7,027.00
12200	YMCA Contributions	1,223.72	1,545.72	1,104.00
<i>Personal Services - Salary & Wages Totals</i>		\$1,590,690.42	\$1,551,945.40	\$1,525,613.00
<i>Other Operating Expenditures</i>				
20100	Contractual Service	2,344.73	2,785.96	5,000.00
20302	Electricity - WiFi	2,264.43	2,206.50	2,800.00
20500	Telephone	6,945.04	5,701.69	6,000.00
20600	Radio Rental & Maint	6,720.00	7,728.00	5,040.00
20800	Advertising & Publishing	.00	.00	.00
20900	Postage	.00	18.07	500.00
21200	Printing & Binding	248.00	66.24	500.00
23100	Fleet Insurance	14,297.00	12,052.00	15,297.00
28100	Property Rental	10.00	10.00	.00
30100	Office Supplies	3,545.12	4,674.80	15,000.00
30150	Non-Cap Equip/Furn< 5000	.00	2,856.26	4,000.00
38400	Gasoline & Diesel Fuel	59,132.22	52,374.23	70,000.00
39000	Small Tools & Supplies	14,371.08	17,352.03	15,000.00
39200	Pipe & Fittings	73,169.22	75,471.24	60,000.00
39300	Water Meters & Fittings	28,263.60	130,316.61	145,000.00
39400	Taps Mat For Resale	13,824.57	19,987.97	80,000.00
40200	Maintenance Materials	56,467.90	64,181.93	71,000.00
40300	Street Maintenance Labor	76,290.48	79,706.76	80,000.00
40301	Str. Maintenance Material	30,846.81	34,360.76	39,000.00
40400	Inventory Adjustment	1,668.84	(188,750.88)	.00
40800	Distribution Line Repairs	69,058.50	.00	.00
45700	Grounds Maint Supplies	200.18	13.50	100.00
45701	Environ Grounds Supplies	308.00	10,462.40	12,150.00



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Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget
Fund	002 - Water Fund			
EXPENSE				
Department 220 - Water Distribution				
<i>Other Operating Expenditures</i>				
48100	Equipment Maintenance	23,737.27	24,089.06	22,000.00
48400	Auto & Truck Repairs	23,525.33	29,062.96	35,573.00
48401	Veh Maint Charge--TO BE USED BY FINANCE ONLY	46,398.36	54,652.34	75,663.00
50200	Dues & Publications	1,247.20	1,059.70	5,000.00
51300	Court & Recording Fees	.00	1,842.66	.00
51900	Landfill Fee	292.00	.00	1,000.00
52055	ACA/Affordable Care Act	.00	.00	.00
53000	Interest Expense	43,917.06	21,681.73	36,537.00
53100	Uniforms & Accessories	6,235.36	4,227.72	5,000.00
53300	Lease Purchase	.00	.00	3,634.00
53500	Meal Allowance	3,009.90	2,089.15	2,100.00
53505	Employment/Employee Incentives	.00	200.00	.00
57200	Training	2,682.38	1,385.89	5,000.00
57201	Safety & Welfare Program	2,969.60	1,267.00	6,157.00
57500	Depreciation Expense	423,361.38	452,938.53	.00
57800	Medical Exams	610.00	375.00	1,000.00
57801	Medical Testing	665.00	529.00	700.00
58200	Judgements & Losses	371,302.05	(1,334.08)	750.00
59500	Cap Cont to Gov Activity	.00	39,319.69	.00
<i>Other Operating Expenditures Totals</i>		\$1,409,928.61	\$966,962.42	\$826,501.00
<i>Operating Transfers</i>				
70000	Transfer Other Fund/Dept	51,569.16	119,314.00	1,362,207.00
70200	Fund Transfer To General	473,657.00	.00	.00
70201	Transfer To General-PILOT	211,661.67	207,922.26	207,922.00
<i>Operating Transfers Totals</i>		\$736,887.83	\$327,236.26	\$1,570,129.00
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	.00	.00	358,000.00
64000	Machinery & Equipment	(.05)	.30	46,130.00
<i>Capital Expenses Totals</i>		(\$0.05)	\$0.30	\$404,130.00
Department 220 - Water Distribution Totals		\$3,737,506.81	\$2,846,144.38	\$4,326,373.00
Department 230 - Water Filtration Plant				
<i>Personal Services - Salary & Wages</i>				



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10100	Department Payroll	374,770.23	403,039.71	462,107.00
10105	Annual Salary Supplement	6,000.00	.00	4,545.00
10200	Temp Employees Payroll	.00	.00	5,500.00
10300	Sick bonus/Vacation acc	2,576.40	3,113.16	2,000.00
10302	Compensated Absences	5,160.58	(4,295.84)	.00
10500	Department Overtime	18,162.05	18,460.13	20,000.00
11000	Workers Compensation	37,752.73	21,489.28	58,028.00
11500	Social Security Contrib	30,282.92	32,110.68	37,455.00
11600	Health & Life Insurance	111,754.56	122,395.80	158,616.00
11700	Employee State Retirement	62,201.40	62,192.20	58,582.00
11800	Deferred Comp Match	2,990.00	2,990.00	2,990.00
12200	YMCA Contributions	552.00	402.50	552.00

Personal Services - Salary & Wages Totals

\$652,202.87 \$661,897.62 \$810,375.00

Other Operating Expenditures

20100	Contractual Service	73,605.07	99,448.09	86,000.00
20300	Electricity	157,787.14	161,759.36	168,000.00
20500	Telephone	6,366.16	5,662.53	7,000.00
20600	Radio Rental & Maint	1,423.92	1,531.92	1,000.00
20700	Heating Oil	39,652.21	36,269.46	30,000.00
20800	Advertising & Publishing	.00	1,399.73	1,000.00
20900	Postage	546.01	619.69	500.00
21200	Printing & Binding	.00	.00	500.00
23100	Fleet Insurance	1,936.00	1,851.00	2,392.00
23200	Fire Insurance	42,546.80	32,386.00	42,600.00
23300	Contractor Insurance	.00	.00	702.00
23400	Boiler Insurance	.00	.00	23.00
30100	Office Supplies	3,087.18	2,336.47	2,500.00
30150	Non-Cap Equip/Furn< 5000	.00	4,752.00	.00
36000	Chemicals	234,929.47	242,882.01	300,000.00
38400	Gasoline & Diesel Fuel	6,705.18	10,939.94	10,000.00
39000	Small Tools & Supplies	1,680.89	1,867.74	2,000.00
40100	Building Maint Supplies	4,713.47	8,513.27	10,000.00
40200	Maintenance Materials	66,212.89	72,545.20	75,000.00
40400	Inventory Adjustment	(1,590.29)	497.10	.00
40700	Bridge Maintenance	.00	.00	4,000.00



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Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget
Fund	002 - Water Fund			
EXPENSE				
Department 230 - Water Filtration Plant				
<i>Other Operating Expenditures</i>				
45700	Grounds Maint Supplies	39.95	.00	1,000.00
48100	Equipment Maintenance	15,571.99	14,840.58	15,000.00
48400	Auto & Truck Repairs	3,021.43	2,725.57	2,750.00
48401	Veh Maint Charge--TO BE USED BY FINANCE ONLY	2,655.96	700.90	1,557.00
50200	Dues & Publications	788.39	500.00	500.00
52055	ACA/Affordable Care Act	.00	.00	.00
53000	Interest Expense	9,191.36	9,191.36	9,191.00
53100	Uniforms & Accessories	1,281.92	1,189.91	1,500.00
53500	Meal Allowance	133.35	127.00	200.00
53505	Employment/Employee Incentives	.00	200.00	.00
56100	Laboratory Expense	22,040.67	24,862.82	25,000.00
56501	WQA Filt Plant 1999	931.29	931.29	931.00
56504	WQA 2001 Admin Fee	9,615.02	9,615.02	9,615.00
57200	Training	2,848.00	1,657.00	4,000.00
57201	Safety & Welfare Program	1,190.45	1,199.45	2,000.00
57500	Depreciation Expense	700,136.50	706,558.02	.00
57700	Property Tax	39,115.29	39,636.39	50,000.00
57800	Medical Exams	180.00	132.00	250.00
57801	Medical Testing	106.00	165.00	300.00
58200	Judgements & Losses	.00	338.55	.00
<i>Other Operating Expenditures Totals</i>		\$1,448,449.67	\$1,499,832.37	\$867,011.00
<i>Operating Transfers</i>				
70201	Transfer To General-PILOT	161,380.26	156,930.84	156,930.00
<i>Operating Transfers Totals</i>		\$161,380.26	\$156,930.84	\$156,930.00
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	(.05)	.00	10,000.00
64000	Machinery & Equipment	.00	(.42)	.00
<i>Capital Expenses Totals</i>		(\$0.05)	(\$0.42)	\$10,000.00
Department 230 - Water Filtration Plant Totals		\$2,262,032.75	\$2,318,660.41	\$1,844,316.00
Department 299A - Lake Gordan Dam Intake design				
<i>Other Operating Expenditures</i>				
20100	Contractual Service	.00	.00	.00



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	<i>Other Operating Expenditures Totals</i>	\$0.00	\$0.00	\$0.00
Department	299A - Lake Gordan Dam Intake design	\$0.00	\$0.00	\$0.00
	Totals			
Department	299B - Structural Steel/Beam Painting			
	<i>Other Operating Expenditures</i>			
20100	Contractual Service	.00	.00	.00
	<i>Other Operating Expenditures Totals</i>	\$0.00	\$0.00	\$0.00
Department	299B - Structural Steel/Beam Painting	\$0.00	\$0.00	\$0.00
	Totals			
Department	299C - Fort Hill Control Valve			
	<i>Capital Expenses</i>			
63000	Improvements Not Bldgs	.00	.00	.00
	<i>Capital Expenses Totals</i>	\$0.00	\$0.00	\$0.00
Department	299C - Fort Hill Control Valve	\$0.00	\$0.00	\$0.00
	Totals			
Department	299D - Koon Dam Sidewalk Repair			
	<i>Other Operating Expenditures</i>			
20100	Contractual Service	.00	.00	.00
	<i>Other Operating Expenditures Totals</i>	\$0.00	\$0.00	\$0.00
Department	299D - Koon Dam Sidewalk Repair	\$0.00	\$0.00	\$0.00
	Totals			
Department	299Q - Hydrant Replacement			
	<i>Other Operating Expenditures</i>			
39200	Pipe & Fittings	.34	.11	.00
	<i>Other Operating Expenditures Totals</i>	\$0.34	\$0.11	\$0.00
Department	299Q - Hydrant Replacement	\$0.34	\$0.11	\$0.00
	Totals			
Department	299XC - Kentucky Avenue			
	<i>Capital Expenses</i>			
63000	Improvements Not Bldgs	.14	.00	.00
	<i>Capital Expenses Totals</i>	\$0.14	\$0.00	\$0.00
Department	299XC - Kentucky Avenue	\$0.14	\$0.00	\$0.00
	Totals			
Department	299XF - Other Bond Projects			
	<i>Capital Expenses</i>			
63000	Improvements Not Bldgs	(.14)	(.86)	.00
	<i>Capital Expenses Totals</i>	(\$0.14)	(\$0.86)	\$0.00
Department	299XF - Other Bond Projects	(\$0.14)	(\$0.86)	\$0.00
	Totals			
Department	299XH - Fort Hill Resvr ValveRplc			
	<i>Capital Expenses</i>			
63000	Improvements Not Bldgs	(.50)	(.50)	.00
	<i>Capital Expenses Totals</i>	(\$0.50)	(\$0.50)	\$0.00
Department	299XH - Fort Hill Resvr ValveRplc	(\$0.50)	(\$0.50)	\$0.00
	Totals			
Department	299XI - CrossConnec Upgrade			
	<i>Capital Expenses</i>			



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Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget
Fund 002	Water Fund			
EXPENSE				
Department 299XI - CrossConnec Upgrade				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	.00	.00	.00
	<i>Capital Expenses Totals</i>	\$0.00	\$0.00	\$0.00
Department 299XI - CrossConnec Upgrade Totals				
		\$0.00	\$0.00	\$0.00
Department 299XJ - Chlorine Feed/Storage				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	(.18)	.00	.00
	<i>Capital Expenses Totals</i>	(\$0.18)	\$0.00	\$0.00
Department 299XJ - Chlorine Feed/Storage Totals				
		(\$0.18)	\$0.00	\$0.00
Department 299XM - Surge Management Project				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	(.10)	.00	.00
	<i>Capital Expenses Totals</i>	(\$0.10)	\$0.00	\$0.00
Department 299XM - Surge Management Project Totals				
		(\$0.10)	\$0.00	\$0.00
Department 299XN - Permalog Leak Detection Program				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	.02	.00	.00
	<i>Capital Expenses Totals</i>	\$0.02	\$0.00	\$0.00
Department 299XN - Permalog Leak Detection Program Totals				
		\$0.02	\$0.00	\$0.00
Department 299XO - Water System Improvements				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	.00	.13	.00
	<i>Capital Expenses Totals</i>	\$0.00	\$0.13	\$0.00
Department 299XO - Water System Improvements Totals				
		\$0.00	\$0.13	\$0.00
Department 299XQ - Replace Hydrants/Valves				
<i>Capital Expenses</i>				
63000	Improvements Not Bldgs	.00	.00	.00
	<i>Capital Expenses Totals</i>	\$0.00	\$0.00	\$0.00
Department 299XQ - Replace Hydrants/Valves Totals				
		\$0.00	\$0.00	\$0.00
EXPENSE TOTALS				
		\$7,337,772.65	\$6,572,646.47	\$8,295,872.00
Fund 002 - Water Fund Totals				
	REVENUE TOTALS	\$7,445,151.97	\$7,927,406.51	\$8,341,720.00
	EXPENSE TOTALS	\$7,337,772.65	\$6,572,646.47	\$8,295,872.00



Budget Worksheet Report

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Fund	002 - Water Fund	Totals	\$107,379.32	\$1,354,760.04	\$45,848.00
		Net Grand Totals			
		REVENUE GRAND TOTALS	\$7,445,151.97	\$7,927,406.51	\$8,341,720.00
		EXPENSE GRAND TOTALS	\$7,337,772.65	\$6,572,646.47	\$8,295,872.00
		Net Grand Totals	\$107,379.32	\$1,354,760.04	\$45,848.00
