

# FY 2016 Water and Sewer Budget Summary Assumptions and Highlights



3/19/2015

	Water	Sewer
	FY 2016 increase/decrease	FY 2016 increase/decrease
<b>Expenses Assumptions</b>		
Salaries	\$ 7,803 Increase	\$ 7,803 Increase
Health Insurance	\$ 3,320 Increase	\$ 3,320 Increase
<b>Expenses Highlights</b>		
CWS Capital Improvements	\$ (24,565) Decrease	N/A
Capital Improvements	\$ 22,500 Increase	\$ -
CWS H2O Purchase	\$ - Same	N/A
Lease Payments/Vehicle Replacement	\$ 20,999 Increase	\$ 21,000 Increase
Reserves	\$ (25,000) Decrease	\$ 4,200
Operating Costs	\$ 9,700 Increases	\$ 45,000 Increase
<b>Usage Demand Assumptions</b>		
Usage		
Billed Usage Projected FY16	81 Million Gallons	66 Million Gallons
<b>Revenue Requirments</b>		
Estimated Rate Increase	1.5%	8.7%
Estimated Revenue Requirements	\$ 14,757 Increase	\$ 71,323 Increase

Avg 6,000 gallon user will actually see a 4.7% Water & Sewer bill increase

All references are to revenue requirements or budgeted numbers from FY15

Salaries	Increase 2.0%
Health Insurance	Increase of 5% overall plus funding for full family coverage on two staff
CWS Capital Improvements	Projected CWS capital budget reduced from 117K to 110K. Payment for FY16 is 73K and 37k will go into the CWS re
Water Capitol	Increase 105K with 120k from reserves for 2900' Middle St reline project, continue design of WLRP
CWS H2O Purchase	No change, Rev requirement will remain at 123K
Water Reserves	Decreased buy 25k
Sewer Capital	No rev requirement increase, all project funding anticipated from lot sales or CIP reserves. Poe and Citadel sewer line replacements, sludge storage bld, paint clarifier, settelment of cl tank, Phase II I&I
Lease Payments/Vehicle Replacement	Existing debt service plus Increase funding for 1 truck, skid steer replacement and Jet Vac refurbishment.
Sewer Reserves	No change, rev requirement will remain at 35K.

WATER DEPARTMENT  
CAPITAL  
FY16 BUDGET

JUSTIFICATION OF .3100, 3110, 3500																	
DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED ACTUAL	FY15 BUDGETED	FY16 PROPOSED BUDGET	(+/-) \$ to BUDGET				FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED ACTUAL	FY15 BUDGETED	FY16 PROPOSED BUDGET	(+/-) \$ to BUDGET
EXISTING DEBT SERVICE	\$ -		\$ 14,255.61	\$ 13,568.98	\$ 19,568.00	\$ 19,568.00	\$ -				\$ -						
Vehicle Replacements	\$ -			\$ 6,000.00	\$ 6,000.00		\$ (6,000.00)		4.1200	System Repairs & Maintenance	\$ 30,205.78	\$ 23,907.15	\$ 39,613.03	\$ 34,880.04	\$ 38,000.00	\$ 38,000.00	\$ -
2006 F150 CO Truck	\$ -	\$ -	\$ -				\$ -			General System Improvements							\$ -
2006 F150 MGR Truck	\$ -	\$ -	\$ -				\$ -			Total	\$ 30,205.78	\$ 23,907.15	\$ 39,613.03	\$ 34,880.04	\$ 38,000.00	\$ 38,000.00	\$ -
	\$ -	\$ -	\$ -				\$ -										\$ -
2002 F250 Utility Truck	\$ -	\$ -				\$ 4,000.00	\$ 4,000.00		4.1210	capital Improvements Program							
2005 F750 Dump Truck	\$ -						\$ -			Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500.00	\$ 17,500
Meter Reader Utility vehicle	\$ -	\$ -					\$ -			Pipe Replacement Program	\$ 17,411.46	\$ 196,725.54	\$ 45,322.71	\$ 98,330.33	\$ 60,000.00	\$ 165,000.00	\$ 105,000
2002 John Deer Skid Steer	\$ -					\$ 6,000.00	\$ 6,000.00			Total	\$ 17,411.46	\$ 196,725.54	\$ 45,322.71	\$ 98,330.33	\$ 60,000.00	\$ 182,500.00	\$ 122,500
2004 Godwin 4" Pump	\$ -						\$ -										
	\$ -						\$ -		4.1220	Deprecation Fund/Reserves							
Backhoe Trailer	\$ -						\$ -			Reserve for Anticipated capital Outlays	\$ 30,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
Mobile Solar Powered Sign	\$ -	\$ -	\$ -				\$ -			CWS Annual Capital Reserves	\$ 16,018.00	\$ -	\$ 131,797.00	\$ 59,000.00	\$ 126,270.00	\$ 117,000.00	\$ (9,270)
Safety Equipment (Trench Box)	\$ -					\$ 7,000.00	\$ 7,000.00			Total	\$ 30,000.00	\$ 50,000.00	\$ 181,797.00	\$ 109,000.00	\$ 176,270.00	\$ 167,000.00	\$ (9,270)
2005 John Deer Mower	\$ -				\$ -	\$ 4,000.00	\$ 4,000.00										
	\$ -						\$ -										
	\$ -						\$ -		4.2000	Professional Services - Engineering							
	\$ -						\$ -			Rate Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000
	\$ -						\$ -			ASR Study	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	\$ -						\$ -			Water System Modeling/Design	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
										Design future years water line replacem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,255.61</b>	<b>\$ 19,568.98</b>	<b>\$ 25,568.00</b>	<b>\$ 40,568.00</b>	<b>\$ 15,000.00</b>			Miscellaneous Engineering	\$ 5,002.50	\$ 8,000.00	\$ -	\$ 2,666.67	\$ 7,000.00	\$ 5,000.00	\$ (2,000)
							\$ -			GIS Mapping	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Property & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00			<b>Total</b>	<b>\$ 5,002.50</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>	<b>\$ 2,666.67</b>	<b>\$ 7,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 28,000</b>
Property & Equipment <\$5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										\$ -
Lease Payments/Vehicle replacements	\$ -	\$ -	\$ 14,255.61	\$ 19,568.98	\$ 25,568.00	\$ 29,568.00	\$ 4,000.00										\$ -
										<b>Total</b>	<b>\$ 82,619.74</b>	<b>\$ 278,632.69</b>	<b>\$ 266,732.74</b>	<b>\$ 244,877.04</b>	<b>\$ 281,270.00</b>	<b>\$ 422,500.00</b>	<b>\$ 141,230</b>
														<b>\$ 264,446</b>	<b>\$ 306,838</b>	<b>\$ 463,068</b>	<b>\$ 156,230</b>
* F250 Utility Truck	\$ 30,000.00																
* Skid Loader	\$ 55,000.00																

# WATER PROJECTIONS

Acct#	DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED EXPENSES	FY15 BUDGETED	PROJECTED VS. BUDGETED	(+/-) %	FY16 RECOMMENDED	% increase /decrease to Budget
<b>Expenses</b>										
124.0100	Salaries	\$ 133,312.23	\$ 146,325.43	\$ 147,352.26	\$ 156,189.32	\$ 168,308.92	\$ (12,119.60)	93%	\$ 174,282.55	3.55%
124.0200	Social Security	\$ 9,318.46	\$ 10,716.94	\$ 11,021.54	\$ 11,121.76	\$ 12,875.63	\$ (1,753.87)	86%	\$ 13,332.62	3.55%
124.0210	Health Insurance	\$ 15,832.90	\$ 16,082.32	\$ 17,822.73	\$ 23,075.97	\$ 25,390.83	\$ (2,314.86)	91%	\$ 28,368.63	11.73%
124.0220	Retirement	\$ 11,534.15	\$ 13,723.13	\$ 14,454.46	\$ 16,820.55	\$ 18,018.67	\$ (1,198.12)	93%	\$ 18,412.53	2.19%
124.0300	Gas & Oil - Vehicles	\$ 6,567.10	\$ 6,742.45	\$ 6,644.14	\$ 4,006.35	\$ 7,000.00	\$ (2,993.65)	57%	\$ 7,000.00	0.00%
124.0310	Diesel-Fuel	\$ 2,520.42	\$ 2,666.96	\$ 586.00	\$ 2,645.84	\$ 3,300.00	\$ (654.16)	80%	\$ 3,300.00	0.00%
124.0320	Diesel Equipment Maint & Repairs	\$ 2,121.64	\$ 316.66	\$ 2,487.34	\$ 5,500.66	\$ 2,000.00	\$ 3,500.66	275%	\$ 2,000.00	0.00%
124.0400	Repairs Vehicles	\$ 2,918.64	\$ 3,333.41	\$ 5,793.35	\$ 4,352.65	\$ 5,000.00	\$ (647.35)	87%	\$ 5,000.00	0.00%
124.0600	Supplies & Materials	\$ 5,474.01	\$ 8,415.82	\$ 14,030.99	\$ 11,230.99	\$ 10,000.00	\$ 1,230.99	112%	\$ 10,000.00	0.00%
124.0610	Tools	\$ 1,658.34	\$ 1,654.09	\$ 592.61	\$ 1,139.07	\$ 1,500.00	\$ (360.93)	76%	\$ 1,500.00	0.00%
124.0620	Office Supplies	\$ 6,931.27	\$ 5,955.38	\$ 6,436.81	\$ 7,595.09	\$ 8,700.00	\$ (1,104.91)	87%	\$ 8,700.00	0.00%
124.0630	Lab Supplies	\$ 3,203.18	\$ 1,937.81	\$ 1,640.83	\$ 3,755.16	\$ 2,200.00	\$ 1,555.16	171%	\$ 2,200.00	0.00%
124.0700	Telephone	\$ 7,582.50	\$ 5,456.34	\$ 5,495.66	\$ 5,984.60	\$ 5,600.00	\$ 384.60	107%	\$ 5,600.00	0.00%
124.0900	Power & Electricity	\$ 3,084.93	\$ 3,128.75	\$ 3,316.80	\$ 3,530.08	\$ 2,800.00	\$ 730.08	126%	\$ 3,500.00	25.00%
124.1000	Insurance	\$ 18,116.83	\$ 15,931.24	\$ 15,750.11	\$ 16,189.13	\$ 17,000.00	\$ (810.87)	95%	\$ 17,000.00	0.00%
124.1100	Equipment Repairs	\$ 188.41			\$ -	\$ -	\$ -		\$ -	
124.1200	System Repairs&Main	\$ 30,205.78	\$ 23,907.15	\$ 39,613.03	\$ 34,880.04	\$ 38,000.00	\$ (3,119.96)	92%	\$ 38,000.00	0.00%
124.1203	Uniforms and Clothing	\$ 599.39	\$ 303.99	\$ 1,812.91	\$ 1,100.00	\$ 1,500.00	\$ (400.00)	73%	\$ 1,500.00	0.00%
124.1210	Capital Improvements	\$ 17,411.46	\$ 196,725.54	\$ 45,322.71	\$ 98,330.33	\$ 60,000.00	\$ 38,330.33	164%	\$ 182,500.00	204.17%
124.1300	Dues & Certifications	\$ 4,758.00	\$ 5,289.00	\$ 4,944.64	\$ 6,323.33	\$ 9,000.00	\$ (2,676.67)	70%	\$ 9,000.00	0.00%
124.1400	Training & Seminars	\$ 3,645.11	\$ 1,213.49	\$ 3,774.45	\$ 3,190.13	\$ 4,500.00	\$ (1,309.87)	71%	\$ 4,500.00	0.00%
124.1900	Prof. Ser. - Audit	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	100%	\$ 5,000.00	0.00%
124.2000	Prof. Ser. - Eng.	\$ 5,002.50	\$ 8,000.00	\$ -	\$ 2,666.67	\$ 7,000.00	\$ (4,333.33)	38%	\$ 35,000.00	400.00%
124.3000	Miscellaneous	\$ 426.96	\$ 260.20	\$ 35.27	\$ 1,497.95	\$ 1,564.35	\$ (66.40)	96%	\$ 1,564.35	0.00%
124.3100	Prop. & Equipment	\$ -			\$ 24,672.99	\$ -	\$ 24,672.99		\$ 11,000.00	
124.3110	Prop & Equip <\$5,000	\$ -			\$ -	\$ -	\$ -		\$ -	
114.3500	Water Bond pmt to general fund	\$ 196,937.61	\$ 198,500.00	\$ 199,682.77	\$ 198,500.00	\$ 198,500.00	\$ -	100%	\$ 198,500.00	0.00%
124.3510	Lease Payments/Vehicle replacements	\$ -	\$ -	\$ 13,568.98	\$ 13,568.98	\$ 19,568.98	\$ (6,000.00)	69%	\$ 29,568.00	51.10%
124.3600	Water analysis	\$ 589.28	\$ 420.00	\$ -	\$ -	\$ 1,200.00	\$ (1,200.00)	0%	\$ 1,200.00	0.00%
124.3700	Chemicals	\$ 8,527.61	\$ 9,583.60	\$ 4,938.51	\$ 9,851.31	\$ 7,000.00	\$ 2,851.31	141%	\$ 8,000.00	14.29%
124.3900	H2O Payment, Operation	\$ 99,542.90	\$ 101,640.10	\$ 117,505.52	\$ 151,361.84	\$ 123,000.00	\$ 28,361.84	123%	\$ 123,000.00	0.00%
124.4000	CPW Improvements	\$ 16,018.00	\$ -	\$ 131,797.00	\$ 2,225.00	\$ 8,295.00	\$ (6,070.00)	27%	\$ 73,000.00	780.05%
124.8900	Bad Debt Expenses					\$ -			\$ -	
124.9500	WD-Int Expense					\$ -			\$ -	
<b>SUBTOTAL - WATER</b>		<b>\$ 619,029.61</b>	<b>\$ 793,229.80</b>	<b>\$ 821,421.42</b>	<b>\$ 935,305.79</b>	<b>\$ 950,092.38</b>	<b>\$ (14,786.59)</b>	<b>98%</b>	<b>\$ 1,083,528.68</b>	<b>14.04%</b>

114.3500 Admin. of Sewer bond

**ADMINISTRATIVE**

Acct#	DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED EXPENSES	FY15 BUDGETED	PROJECTED VS. BUDGETED	(+/-) %	FY16 RECOMMENDED	% increase /decrease to Budget
129.0100	Admin. Salaries	\$37,416.83	\$39,803.92	\$39,587.28	\$ 40,521.75	\$ 41,269.70	\$ (747.95)	98%	\$ 42,095.10	2.00%
129.0200	Social Security	\$2,826.42	\$3,012.49	\$2,968.61	\$ 3,047.93	\$ 3,157.13	\$ (109.20)	97%	\$ 3,220.28	2.00%
129.0210	Health Insurance	\$3,455.34	\$3,617.76	\$3,581.07	\$ 3,417.61	\$ 3,429.78	\$ (12.17)	100%	\$ 3,771.88	9.97%
129.0220	Retirement	\$3,563.28	\$4,219.24	\$4,196.17	\$ 4,361.11	\$ 4,498.40	\$ (137.29)	97%	\$ 4,588.37	2.00%
129.2100	Admin-Office Supplies				\$ -	\$ -	\$ -	0%	\$ -	
129.2200	Bond Interest expense				\$ -	\$ -	\$ -	0%	\$ -	
129.2300	Transfer to Gen. Fund				\$ -	\$ -	\$ -	0%	\$ -	
129.2400	Transfer to Sewer Fund				\$ -	\$ -	\$ -	0%	\$ -	
129.2400	Transfer to Special Rev				\$ -	\$ -	\$ -	100%	\$ -	
<b>TOTAL ADMINISTRATIVE</b>		<b>\$ 47,261.87</b>	<b>\$ 50,653.41</b>	<b>\$ 50,333.13</b>	<b>\$ 51,348.40</b>	<b>\$ 52,355.01</b>	<b>\$ (1,006.61)</b>	<b>98%</b>	<b>\$ 53,675.63</b>	<b>2.52%</b>

**GRAND TOTAL - WATER**      **\$ 666,291.48**    **\$ 843,883.21**    **\$ 871,754.55**    **\$ 986,654.19**    **\$ 1,002,447.39**    **\$ (15,793.20)**    **\$ 1.97**    **\$ 1,137,204.30**    **13.44%**

Acct#	Revenue	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED	FY15 BUDGETED	PROJECTED VS. BUDGETED	(+/-) %	FY16 RECOMMENDED	% increase /decrease to Budget
123.0005	Bond Money Transferred				\$ -	\$ -	\$ -		\$ -	
123.1000	Transfer fr CIP Fund		\$39,523.33		\$ -	\$ -	\$ -		\$ 120,000.00	
123.2000	Transfer fr. Depreciation Fund				\$ -	\$ -	\$ -		\$ -	
123.3300	Interest earned	\$2,045.31	\$1,980.52	\$1,772.67	\$ 1,342.59	\$ 2,000.00	\$ (657.41)	67%	\$ 2,000.00	0.00%
123.4110	Water Sales	\$876,310.00	\$869,067.34	\$925,568.00	\$ 992,964.90	\$ 977,697.40	\$ 15,267.50	102%	\$ 992,454.30	1.51%
123.4111	Penalties	\$5,875.00	\$5,410.00	\$6,080.00	\$ 7,240.00	\$ 5,500.00	\$ 1,740.00	132%	\$ 5,500.00	0.00%
123.4112	Administrative Account Fees	\$10,000.00	\$9,940.00	\$10,260.00	\$ 8,228.81	\$ 8,000.00	\$ 228.81	103%	\$ 8,000.00	0.00%
123.4114	Hydrant meter permits	\$350.00	\$100.00	\$850.00	\$ -	\$ 200.00	\$ (200.00)	0%	\$ 200.00	0.00%
123.4300	Meter Connect & Renewals	\$18,485.00	\$19,370.00	\$22,169.24	\$ 14,695.00	\$ 7,000.00	\$ 7,695.00	210%	\$ 7,000.00	0.00%
123.4400	Meter Repairs	\$335.00	\$1,175.00	\$1,835.00	\$ 610.00	\$ 500.00	\$ 110.00	122%	\$ 500.00	0.00%
123.4500	Service Calls	\$420.00	\$1,020.00	\$390.00	\$ 700.00	\$ 500.00	\$ 200.00	140%	\$ 500.00	0.00%
123.4600	Inspection Fees	\$0.00	\$0.00		\$ -	\$ 250.00	\$ (250.00)	0%	\$ 250.00	0.00%
123.4610	Backflow Testing	\$400.00	\$560.00	\$720.00	\$ 533.33	\$ 700.00	\$ (166.67)	76%	\$ 700.00	0.00%
123.4611	Unmetered Fire Line Fees	\$0.00	\$0.00		\$ -	\$ -	\$ -		\$ -	
123.4612	Repairs Caused by Others	\$0.00	\$0.00		\$ -	\$ -	\$ -		\$ -	
123.4900	Miscellaneous	\$4,254.75	\$114.76	\$3,558.55	\$ 100.00	\$ 100.00	\$ -	100%	\$ 100.00	0.00%
123.9000	Transfer fr. Spec. Rev.		\$0.00		\$ -	\$ -	\$ -		\$ -	
123.9100	Transfer fr. Sewer Fd.	\$0.00	\$0.00		\$ -	\$ -	\$ -		\$ -	
123.9400	Transfer fr. Gen. Fd.	\$0.00	\$125,000.00		\$ -	\$ -	\$ -		\$ -	
<b>TOTAL</b>		<b>\$ 918,475.06</b>	<b>\$ 1,073,260.95</b>	<b>\$ 973,203.46</b>	<b>\$ 1,026,414.63</b>	<b>\$ 1,002,447.40</b>	<b>\$ 23,967.23</b>	<b>102%</b>	<b>\$ 1,137,204.30</b>	<b>13.44%</b>
Cash Flow		\$ 252,183.58	\$ 229,377.74	\$ 101,448.91	\$ 39,760.44					
Reserve for Anticipated capital Outlays		\$ 30,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -		\$ 25,000.00	-50.00%
Reserve for CWS capital Charge		\$ 17,000.00	\$ 17,000.00	\$ 59,000.00	\$ 59,000.00	\$ 126,270.00	\$ (67,270.00)		\$ 37,000.00	-70.70%

SEWER DEPARTMENT  
CAPITAL  
FY16 BUDGET

JUSTIFICATION OF .3100, 3110, 3500																	
DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED ACTUAL	FY15 BUDGETED	FY16 PROPOSED BUDGET	(+/-) \$ to BUDGET		4.1200	System Repairs&Main	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED ACTUAL	FY15 BUDGET	FY16 PROPOSED BUDGET	(+/-) \$ to BUDGET
EXISTING DEBT SERVICE	\$ -	\$ -	\$ 13,568.98	\$ 13,568.98	\$ 19,568.98	\$ 19,568.98	\$ -										
Vehicle Replacements	\$ -	\$ -	\$ -				\$ -		Special Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Sewer Line Testing Equipment		\$ -	\$ -		\$ 6,000.00		\$ (6,000)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000
2006 F150 CO Truck	\$ -	\$ -	\$ -				\$ -		General System Repairs	\$ 46,409.70	\$ 75,901.53	\$ 57,033.60	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
2006 F150 MGR Truck	\$ -	\$ -	\$ -				\$ -		TOTAL	\$ 46,409.70	\$ 75,901.53	\$ 57,033.60	\$ 40,000.00	\$ 40,000.00	\$ 60,000.00	\$ 20,000	\$ -
	\$ -	\$ -	\$ -				\$ -		<b>4.1210 capital Improvements Program</b>								\$ -
2002 F250 Utility Truck	\$ -	\$ -	\$ -			\$ 4,000.00	\$ 4,000		Building and Grounds Repairs							\$ 27,500.00	\$ 27,500
2005 F750 Dump Truck	\$ -						\$ -		Repairs to lift stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
2004 Jet-Vac	\$ -					\$ 20,000.00	\$ 20,000		Sandblast and Paint Clarifiers	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -
Meter Reader Utility vehicle	\$ -						\$ -		CCOD Sewer				\$ -				\$ -
2002 John Deer Skid Steer	\$ -	\$ -	\$ -			\$ 6,000.00	\$ 6,000		Poe Ave Sewer				\$ -		\$ 250,000.00	\$ 250,000	
2004 Godwin 4" Pump	\$ -						\$ -		Citadel to Staton 17 Sewer				\$ -		\$ 50,000.00	\$ 50,000	
	\$ -						\$ -		Sludge Drying Improvements				\$ -	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -
1999 Colman Portable Generator		\$ -	\$ -				\$ -		<b>I &amp; I Monitoring</b>								\$ -
1995 Aries CCTV Sewer Camera	\$ -			\$ 14,983.85	\$ 20,000.00		\$ (20,000)		On Going Collection Sys Rehab & Replacemen	\$ 131,237.11	\$ 76,524.18	\$ 144,572.15	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ -	\$ -
2012 Aries Lateral Push Camera	\$ -						\$ -		I&I Reduction Phase II Grouting & CIP Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -
1999 Wisconsin 6" Portable Pump	\$ -						\$ -		Collection Sys Rehab & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Equipment (Trench Box)	\$ -					\$ 7,000.00	\$ 7,000		I&I Reduction Phase I Grouting Debt Ser			\$ 56,000.00	\$ 1,565,600.00	\$ 91,000.00	\$ 91,000.00	\$ -	\$ -
Mobile Solar Powered Sign	\$ -						\$ -		Service Lateral Rehab & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -		Manhole Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005 John Deer Mower	\$ -				\$ -	\$ 4,000.00	\$ 4,000		TOTAL	\$ 131,237.11	\$ 76,524.18	\$ 200,572.15	\$ 1,695,600.00	\$ 346,000.00	\$ 2,673,500.00	\$ 2,327,500	\$ -
	\$ -						\$ -										\$ -
	\$ -	\$ -	\$ -				\$ -		<b>4.1220 Deprecation Fund/Reserves</b>	\$ -	\$ -	\$ -		\$ -			\$ -
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,568.98</b>		<b>\$ 45,568.98</b>	<b>\$ 60,568.98</b>	\$ 15,000		Reserve for Anticipated capital Outlays	\$ -	\$ 28,000.00	\$ 30,800.00	\$ 30,800.00	\$ 30,800.00	\$ 35,000.00	\$ -	\$ -
							\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -		TOTAL	\$ -	\$ 28,000.00	\$ 30,800.00	\$ 30,800.00	\$ 30,800.00	\$ 35,000.00	\$ -	\$ -
Property & Equipment	\$ -	\$ 39,656.84	\$ -		\$ 20,000.00	\$ 31,000.00	\$ 11,000										\$ -
Property & Equipment <\$5,000	\$ -	\$ -	\$ -		\$ -		\$ -		<b>4.2000 Professional Services - Engineering</b>								\$ -
Lease Payments/Vehicle replacements	\$ -	\$ -	\$ 13,568.98		\$ 19,568.98	\$ 29,568.98	\$ 10,000		Rate Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000
									SCADA Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000	\$ -
									GIS Mapping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* F250 Utility Truck	\$ 30,000.00								Sewer Collection System Modeling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Skid Loader	\$ 55,000.00								Miscellaneous Engineering	\$ 786.91	\$ 19,309.58	\$ 125,346.12	\$ 5,000.00	\$ 5,000.00	\$ 600,000.00	\$ -	\$ -
										\$ 786.91	\$ 19,309.58	\$ 125,346.12	\$ 5,000.00	\$ 5,000.00	\$ 615,000.00	\$ 610,000	\$ -
																	\$ -
									<b>Totals</b>	<b>\$ 178,433.72</b>	<b>\$ 199,735.29</b>	<b>\$ 413,751.87</b>	<b>\$ 1,771,400.00</b>	<b>\$ 421,800.00</b>	<b>\$ 3,383,500.00</b>	<b>\$ 2,961,700</b>	

# SEWER PROJECTIONS

1	A	B	K	L	M	Z	AA	AB	AC	AD	AF
ACCT. #	DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 PROJECTED EXPENSES	FY15 BUDGETED	PROJECTED VS. BUDGETED	(+/-) %	FY16 RECOMMENDED	% increase /decrease to Budget	
2	Expenses										
3	114.0100	Salaries	\$ 135,334.88	\$ 146,326.04	\$ 148,252.07	\$ 156,048.35	\$ 168,308.92	\$ (12,260.57)	93%	\$ 174,282.55	3.55%
4	114.0200	Social Security	\$ 9,838.46	\$ 10,716.96	\$ 10,735.52	\$ 11,121.77	\$ 12,875.63	\$ (1,753.86)	86%	\$ 13,332.62	3.55%
5	114.0210	Health Insurance	\$ 15,830.00	\$ 16,082.38	\$ 20,330.04	\$ 22,731.13	\$ 25,390.83	\$ (2,659.70)	90%	\$ 28,368.63	11.73%
6	114.0220	Retirement	\$ 12,149.17	\$ 13,723.21	\$ 14,904.74	\$ 16,820.56	\$ 18,018.67	\$ (1,198.11)	93%	\$ 18,412.53	2.19%
7	114.0300	Gas & Oil Vehicles	\$ 6,567.12	\$ 6,742.52	\$ 6,644.09	\$ 4,006.35	\$ 7,000.00	\$ (2,993.65)	57%	\$ 7,000.00	0.00%
8	114.0310	Diesel--Fuel	\$ 1,690.52	\$ 2,267.69	\$ 3,589.81	\$ 2,273.16	\$ 3,300.00	\$ (1,026.84)	69%	\$ 3,300.00	0.00%
9	114.0320	Diesel Equipment Maint & Repairs	\$ 5,610.60	\$ 3,119.74	\$ 4,279.95	\$ 8,070.85	\$ 5,000.00	\$ 3,070.85	161%	\$ 5,000.00	0.00%
10	114.0400	Repairs Vehicles	\$ 2,918.71	\$ 3,998.43	\$ 6,885.32	\$ 2,446.88	\$ 5,000.00	\$ (2,553.12)	49%	\$ 5,000.00	0.00%
11	114.0600	Supplies & Materials	\$ 9,122.97	\$ 12,063.17	\$ 12,699.83	\$ 8,508.37	\$ 10,000.00	\$ (1,491.63)	85%	\$ 10,000.00	0.00%
12	114.0610	Tools	\$ 2,351.00	\$ 784.88	\$ 2,102.24	\$ 2,348.28	\$ 2,000.00	\$ 348.28	117%	\$ 2,000.00	0.00%
13	114.0620	Office Supplies	\$ 6,892.60	\$ 5,836.74	\$ 6,894.54	\$ 7,546.23	\$ 8,700.00	\$ (1,153.77)	87%	\$ 8,700.00	0.00%
14	114.0630	Lab Supplies	\$ 6,395.59	\$ 5,644.21	\$ 5,112.30	\$ 7,006.85	\$ 3,700.00	\$ 3,306.85	189%	\$ 3,700.00	0.00%
15	114.0700	Telephone	\$ 7,582.38	\$ 5,385.63	\$ 5,495.61	\$ 6,115.79	\$ 5,600.00	\$ 515.79	109%	\$ 5,600.00	0.00%
16	114.0900	Power & Electricity	\$ 48,216.38	\$ 55,233.63	\$ 55,437.95	\$ 59,258.25	\$ 48,000.00	\$ 11,258.25	123%	\$ 58,000.00	20.83%
17	114.1000	Insurance	\$ 20,561.77	\$ 18,396.20	\$ 18,155.69	\$ 18,421.93	\$ 19,000.00	\$ (578.07)	97%	\$ 19,000.00	0.00%
18	114.1100	Equipment Repairs	\$ -			\$ -	\$ -	\$ -		\$ -	
19	114.1200	System Repairs&Main	\$ 46,409.70	\$ 75,901.53	\$ 79,762.47	\$ 53,097.12	\$ 40,000.00	\$ 13,097.12	133%	\$ 60,000.00	50.00%
20	114.1201	Sludge Disposal	\$ 10,658.49	\$ 28,552.83	\$ 54,582.89	\$ 57,033.60	\$ 17,000.00	\$ 40,033.60	335%	\$ 50,000.00	194.12%
21	114.1202	Grit Disposal	\$ 979.45	\$ 1,223.42	\$ 1,075.21	\$ 3,059.32	\$ 1,400.00	\$ 1,659.32	219%	\$ 1,400.00	0.00%
22	114.1203	Uniforms and Clothing	\$ 599.41	\$ 304.00	\$ 1,812.90	\$ 133.33	\$ 1,500.00	\$ (1,366.67)	9%	\$ 1,500.00	0.00%
23	114.1210	Capital Improvements	\$ 131,237.11	\$ 76,524.18	\$ 73,622.86	\$ 144,572.15	\$ 346,000.00	\$ (201,427.85)	42%	\$ 2,673,500.00	672.69%
26	114.1230	Collection System I&I Monitoring				\$ 61,116.12	\$ -	\$ 61,116.12		\$ -	
27	114.1300	Dues & Certifications	\$ 1,502.00	\$ 2,345.00	\$ 5,745.65	\$ 5,554.00	\$ 8,000.00	\$ (2,446.00)	69%	\$ 8,000.00	0.00%
28	114.1400	Training & Seminars	\$ 3,513.82	\$ 4,591.97	\$ 4,142.09	\$ 5,709.83	\$ 5,000.00	\$ 709.83	114%	\$ 5,000.00	0.00%
29	114.1900	Prof. Ser. - Audit	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	100%	\$ 5,000.00	0.00%
30	114.2000	Prof. Ser. - Eng.	\$ 786.91	\$ 19,309.58	\$ 15,795.18	\$ 125,346.12	\$ 5,000.00	\$ 120,346.12	2507%	\$ 615,000.00	12200.00%
31	114.3000	Miscellaneous	\$ 449.96	\$ 803.62	\$ 1,406.08	\$ 2,315.19	\$ 1,124.82	\$ 1,190.37	206%	\$ 1,124.82	0.00%
32	114.3100	Prop. & Equipment	\$ -	\$ 8,940.40		\$ 39,656.84	\$ 20,000.00	\$ 19,656.84		\$ 31,000.00	55.00%
33	114.3110	Prop & Equip <\$5,000	\$ -			\$ -	\$ -	\$ -		\$ -	
34	114.3500	Admin. of Sewer bond	\$ 66,838.50	\$ 68,304.50	\$ 69,682.00	\$ 62,463.00	\$ 72,000.00	\$ (9,537.00)	87%	\$ 72,000.00	0.00%
35	114.3510	Lease Payments/Vehicle Replacement	\$ -	\$ -	\$ 13,568.98	\$ 13,568.98	\$ 19,568.98	\$ (6,000.00)	69%	\$ 29,568.98	51.10%
36	114.3600	Wastewater analysis	\$ 11,939.27	\$ 11,642.49	\$ 10,909.35	\$ 9,453.33	\$ 9,000.00	\$ 453.33	105%	\$ 9,000.00	0.00%
37	114.3700	Chemicals	\$ 10,563.44	\$ 14,719.75	\$ 17,916.21	\$ 16,876.13	\$ 9,000.00	\$ 7,876.13	188%	\$ 11,000.00	22.22%
38	114.8900	Bad Debt Expense				\$ -	\$ -	\$ -		\$ -	
39	114.9500	SD-Interest Expense				\$ -	\$ -	\$ -		\$ -	
40		SRF I&I Rehab Project				\$ 1,214,091.00	\$ 1,646,725.00	\$ (432,634.00)			
41		<b>SUBTOTAL - SEWER</b>	\$ 589,380.21	\$ 652,484.70	\$ 707,341.57	\$ 2,182,570.82	\$ 2,579,012.85	\$ (396,442.03)	85%	\$ 3,969,790.13	53.93%
42											
43											
44		<b>ADMINISTRATIVE</b>									
45	ACCT #	DESCRIPTION									
46	119.0100	Admin. Salaries	\$ 37,416.59	\$ 39,803.86	\$ 39,587.07	\$ 40,522.11	\$ 41,269.70	\$ (747.59)	98%	\$ 42,095.10	2.00%
47	119.0200	Social Security	\$ 2,826.36	\$ 3,012.48	\$ 2,968.63	\$ 3,048.01	\$ 3,157.13	\$ (109.12)	97%	\$ 3,220.28	2.00%
48	119.0210	Hospital Insurance	\$ 3,455.34	\$ 3,617.76	\$ 3,581.25	\$ 3,804.00	\$ 3,429.78	\$ 374.22	111%	\$ 3,771.88	9.97%
49	119.0220	Retirement	\$ 3,563.23	\$ 4,219.31	\$ 4,196.16	\$ 4,361.35	\$ 4,498.40	\$ (137.05)	97%	\$ 4,588.37	2.00%
50	119.0600	Admin-Office Supplies	\$ -			\$ -	\$ -	\$ -	0%	\$ -	
51	119.1000	Bond Interest expense	\$ -			\$ 1,831.00	\$ -	\$ 1,831.00	0%	\$ -	
52	119.2200	Transfer to Gen. Fund	\$ -			\$ -	\$ -	\$ -	0%	\$ -	
53	119.2300	Transfer to Water Fund	\$ -			\$ -	\$ -	\$ -	0%	\$ -	
54	119.2400	Transfer to Special Rev	\$ -			\$ -	\$ -	\$ -	0%	\$ -	
55		<b>TOTAL ADMINISTRATIVE</b>	\$ 47,261.52	\$ 50,653.41	\$ 50,333.11	\$ 53,566.47	\$ 52,355.01	\$ 1,211.46	102%	\$ 53,675.63	2.52%
56											
57		<b>GRAND TOTAL - SEWER</b>	\$ 636,641.73	\$ 703,138.11	\$ 757,674.68	\$ 2,236,137.28	\$ 2,631,367.86	\$ (395,230.57)	85%	\$ 4,023,465.75	52.90%
58											
60											
61		<b>Revenue</b>									
62	113.0005	Sewer Bond Transfer	\$ -			\$ 14,000.00	\$ 14,000.00	\$ -		\$ -	
63	113.2000	Transfer fro. Depreciation Fund	\$ -			\$ 20,000.00	\$ 20,000.00	\$ -		\$ 102,500.00	
64	113.1000	Transfer fr CIP Fund	\$ -	\$ 39,523.33		\$ -	\$ -	\$ -		\$ -	
65	113.3300	Interest earned	\$ 733.07	\$ 583.07	\$ 398.83	\$ 571.27	\$ 1,000.00	\$ (428.73)	57%	\$ 1,000.00	0.00%
66	113.4110	Sewer Service Charges	\$ 613,761.00	\$ 618,570.00	\$ 741,896.00	\$ 872,967.32	\$ 815,642.87	\$ 57,324.45	107%	\$ 886,965.75	8.74%
67	113.4111	Penalties	\$ 5,875.00	\$ 5,410.00	\$ 6,080.00	\$ 3,934.87	\$ 5,500.00	\$ (1,565.13)	72%	\$ 5,500.00	0.00%
68	113.4112	Administrative Account Fees	\$ 60.00	\$ 400.00	\$ 900.00	\$ 621.84	\$ 1,300.00	\$ (678.16)	48%	\$ 1,300.00	0.00%
69	113.4300	Tie-in fees & Installations	\$ 90.00	\$ 9,378.00	\$ 4,530.00	\$ -	\$ -	\$ -		\$ -	
70	113.4500	Service Calls	\$ -	\$ -		\$ -	\$ 500.00	\$ (500.00)	0%	\$ 500.00	0.00%
71	113.4600	Inspection Fees	\$ 1,420.00	\$ 2,550.00	\$ 1,550.00	\$ 2,190.24	\$ 1,500.00	\$ 690.24	146%	\$ 1,500.00	0.00%
72	113.4610	Repairs Caused by Others	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	
73	113.4900	Miscellaneous	\$ 55,624.12	\$ 6,790.46	\$ 3,377.83	\$ 1,288,451.00	\$ 200.00	\$ 1,288,251.00	644226%	\$ 200.00	0.00%
74	113.9100	Transfer fr. Water Fd.				\$ -	\$ -	\$ -		\$ -	
75	113.9200	Transfer fr. Gen. Fd.		\$ 50,000.00		\$ 90,507.00	\$ 125,000.00	\$ (34,493.00)		\$ 3,025,000.00	2320.00%
76	113.9300	Transfer fr. Spec. Rev.		\$ 11,960.00		\$ -	\$ -	\$ -		\$ -	
77	113.9900	Advalorem Tax				\$ -	\$ -	\$ -		\$ -	
78		SRF Bond Reserve				\$ -	\$ 1,646,725.00	\$ -		\$ -	-100.00%
79		<b>TOTAL</b>	\$ 677,563.19	\$ 745,164.86	\$ 758,732.66	\$ 2,293,243.54	\$ 2,631,367.87	\$ (338,124.33)	87%	\$ 4,024,465.75	52.94%
80		Cash Flow				\$ 57,106.25					
81											
83											
84		Reserve for Anticipated capital Outlays	\$ -	\$ 28,000.00	\$ 30,800.00	\$ 30,800.00	\$ 30,800.00	\$ -		\$ 35,000.00	13.64%