

Budget Review

Water and Related Funds

Water

- Operations decrease of 3% due to:
 - Reduction in Repair & Maintenance – Contractual as a result of completion of the air release valve replacement
- Projected capital includes Water Tower #3 for which there is not a current funding source
- Capital purchases budgeted include \$114,750 not included in the CIP since under \$50,000
- Reserves of \$1,311,975 will be spent down by \$850,650 leaving a reserve fund balance of less than \$200,000
- Revenue less expenses is negative \$600,650 not including the transfer to the Water Tank Reserve Fund; capital expenditures are \$673,960
- Projected balance FYE 4/30/18 – \$654,108

Water Subdivision Development Fee

- Nofsinger/Dallas/Cruger Water Main Extension budgeted
- Subdivision development fee revenue down from past years
- Projected balance FYE 4/30/19 – \$265,659

Water Connection Fee

- No anticipated expenses
- Connection fee revenue down from past years – budgeted for 35 connections rather than 50
- Projected balance FYE 4/30/19 – \$503,539

Water Tank Reserve

- Capital increase due to painting of Water Tower #1
- Requires transfer of \$250,000 from Water Fund
- Projected balance FYE 4/30/19 – \$20,773

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 1,740,600	\$ 2,030,662	\$ 1,504,758
Min. Std. Bal. (a)					\$ 454,938
Surplus Funds					\$ 1,049,821
REVENUES:					
<i>Metered Sales</i>	\$ 1,223,878	\$ 1,373,142	\$ 1,385,000	\$ 1,450,000	\$ 1,486,250
<i>Pumphouse Sales</i>	3,865	3,604	5,000	4,500	4,500
<i>Penalty Charges</i>	10,807	19,480	20,000	24,000	20,000
<i>Water Meters</i>	19,040	7,140	10,500	5,000	7,000
<i>Water Construction</i>	3,900	3,000	4,000	1,500	3,000
<i>Interest</i>	7,979	16,022	5,000	18,000	15,000
<i>Forfeited Inspection Fees</i>	5,000	1,700	2,000	1,000	1,000
<i>Technology Fee</i>	0	190,055	282,000	285,000	282,000
<i>Loan Proceeds</i>	741,174	1,482,442	50,000	58,928	0
<i>Misc. Income</i>	786	1,822	1,000	2,000	1,000
TOTAL COLLECTIONS	\$ 2,016,429	\$ 3,098,407	\$ 1,764,500	\$ 1,849,928	\$ 1,819,750
T/F From:					
<i>Sewer</i>	21,429	15,813	18,750	12,662	21,125
<i>GF - Unrestr. Loan</i>	0	0	0	0	0
<i>Storm Water Mgmt.</i>	0	0	0	0	0
<i>Tornado Recovery (Water)</i>	0	0	0	0	0
<i>Tornado Recovery (Sewer)</i>	0	0	0	0	0
<i>Water Tower Reserve</i>	0	0	0	0	0
TOTAL REVENUE	\$ 2,037,858	\$ 3,114,220	\$ 1,783,250	\$ 1,862,590	\$ 1,840,875
EXPENDITURES:					
<i>Personnel</i>	\$ 559,011	\$ 618,908	\$ 645,700	\$ 606,700	\$ 651,300
<i>Operations</i>	379,054	409,609	691,950	453,333	673,960
<i>Capital</i>	127,067	1,736,446	1,222,000	833,200	619,750
<i>Debt Service</i>	8,951	160,784	269,938	269,234	261,315
<i>Inter-Fund T/F</i>	130,282	228,273	226,347	226,027	235,200
TOTAL EXPENDITURES	\$ 1,204,365	\$ 3,154,020	\$ 3,055,935	\$ 2,388,494	\$ 2,441,525
Revenue Over (Under) Expenditures	\$ 833,493	\$ (39,800)	\$ (1,272,685)	\$ (525,904)	\$ (600,650)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000
Net Rev. Over (Under) Exp.	\$ 833,493	\$ (39,800)	\$ (1,272,685)	\$ (525,904)	\$ (850,650)
End. Cash Balance					\$ 654,108

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
City Administrator	0.05	0.05				
Public Works Director	0.25	0.25				
Controller	0.10	0.10				
Accountant	0.10	0.10				
Public Works Manager	0.15	0.15				
WTP Supervisor	0.90	0.90				
WTP Operator	0.90	0.90				
WTP Laborer	0.85	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.15	0.15				
Cust. Serv. Specialist	1.25	1.25				
Regular Salaries			\$ 355,064	\$ 390,000	\$ 375,000	\$ 405,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			9,133	6,000	8,000	6,100
Overtime			39,358	30,000	31,000	32,500
Standby			7,913	10,000	9,000	10,000
Unused Sick Time			2,870	6,000	3,000	6,200
Group Insurance			163,570	160,000	140,000	150,000
Retiree Health Insurance			16,364	19,800	19,800	19,800
Health Savings Plan Contribution			5,273	5,600	5,500	6,000
Unemployment Insurance Tax			1,112	1,700	1,000	1,200
Workers Comp. Insurance			15,886	14,100	12,000	12,000
Uniform Rental			2,367	2,500	2,400	2,500
TOTAL FTE YEARS	7.20	7.20				
TOTAL PERSONNEL			\$ 618,908	\$ 645,700	\$ 606,700	\$ 651,300
Operations Detail						
R/M - Building-Cont.			\$ 4,290	\$ 151,500	\$ 30,000	\$ 145,000
R/M-Equipment-Cont.			5,833	2,800	5,750	7,000
R/M-System-Cont.			16,672	50,000	23,500	17,500
Engineering Fees			2,000	17,500	17,500	25,000
Legal Fees			3,414	3,250	3,250	3,000
Drug & Alcohol Testing			160	200	150	200
Data Processing Support			14,773	15,600	14,283	15,750
Professional Fees			12,414	11,500	14,250	13,000
Water Testing			7,058	14,000	8,750	10,000
Postage Expenses			8,544	10,000	11,399	11,500
Communications			17,043	14,500	10,586	17,250
Printing/Advertising			2,412	3,300	3,200	3,250
Membership Dues			1,008	1,750	600	1,225
Training			1,993	6,000	5,630	7,250
Ref. Materials/Manuals			220	300	500	400
Software			2,317	2,700	2,595	2,750
Electricity			111,236	120,000	103,000	120,000
Heating			1,695	5,000	4,250	5,000
Property Insurance			5,481	6,300	5,500	6,000
Lease/Rent Expense			1,735	3,000	2,900	3,000
R/M-Building-Comm.			6,609	8,000	3,500	7,500
R/M-Equipment-Comm.			1,523	3,000	5,400	3,750
R/M-System-Comm.			25,610	32,500	30,090	32,500
Office Supplies			1,576	1,300	750	1,500
Operating Supplies			2,158	2,000	2,000	2,250
Health & Safety Equipment			2,242	11,500	9,300	22,135
Miscellaneous Equipment			6,452	4,500	5,120	5,000
Chemicals			25,482	40,000	32,500	37,500
Softener Salt			112,925	140,000	117,300	137,500
Lab/Testing Supplies			4,291	4,200	4,300	4,500
Miscellaneous Expenses			1,943	1,750	1,500	1,750
Bad Debts			2,790	4,000	4,000	4,000
TOTAL OPERATIONS			\$ 409,609	\$ 691,950	\$ 453,333	\$ 673,960
Capital Detail						
Purchase:						
Equipment			\$ 135,235	\$ 19,500	\$ 20,600	\$ 20,000
Legal			0	0	0	0
Bld./Property			0	15,000	57,200	12,500
System			1,486,625	1,000,000	670,000	395,000
System Engineering			82,959	150,000	60,000	150,000
Meters			31,627	37,500	25,400	42,250
TOTAL CAPITAL			\$ 1,736,446	\$ 1,222,000	\$ 833,200	\$ 619,750
Debt Service Detail						
AMR Loan - MCB			\$ 152,924	\$ 262,000	\$ 261,315	\$ 261,315
S. Cummings Impr. Bond			7,860	7,938	7,919	0
TOTAL DEBT SERVICE			\$ 160,784	\$ 269,938	\$ 269,234	\$ 261,315
Inter-Fund Transfer Detail						
T/F to MERF			\$ 146,000	\$ 130,000	\$ 130,000	\$ 135,000
T/F to Capital Replacement Fund			22,409	34,527	34,527	36,000
T/F to L/A			404	1,000	1,000	1,000
T/F to City Hall			7,352	9,320	9,000	10,000
T/F to Streets			1,608	0	0	0
T/F to Social Security/Medicare			33,500	34,000	34,000	35,200
T/F to IMRF			17,000	17,500	17,500	18,000
T/F to Tornado Recovery			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 228,273	\$ 226,347	\$ 226,027	\$ 235,200
Intra-Fund Transfers						
Water Tower Reserve			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 3,154,020	\$ 3,055,935	\$ 2,388,494	\$ 2,691,525
Depreciation Expense						
System			\$ 356,324	\$ 380,000	\$ 360,000	\$ 380,000
Buildings			4,305	4,305	4,305	4,305
Equipment			29,477	28,000	35,000	38,000
			\$ 390,106	\$ 412,305	\$ 399,305	\$ 422,305

**WATER SUBDIVISION DEVELOPMENT FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 484,379	\$ 489,659	\$ 497,659
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 16,577	\$ 28,860	\$ 25,000	\$ 5,000	\$ 15,000
<i>Main Ext. Fees</i>	0	0	0	0	0
<i>Interest</i>	1,317	1,891	1,500	3,000	3,000
<i>Misc. Income</i>	0	0	0	0	0
TOTAL	\$ 17,894	\$ 30,751	\$ 26,500	\$ 8,000	\$ 18,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	245,000	0	250,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 245,000	\$ 0	\$ 250,000
Revenue Over (Under) Expenditures	\$ 17,894	\$ 30,751	\$ (218,500)	\$ 8,000	\$ (232,000)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 17,894	\$ 30,751	\$ (218,500)	\$ 8,000	\$ (232,000)
End. Cash Balance					\$ 265,659

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	20,000	0	25,000
Purchase - System			0	225,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 245,000	\$ 0	\$ 250,000
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 245,000	\$ 0	\$ 250,000
<u>Intra-Fund Transfers</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 245,000	\$ 0	\$ 250,000

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 712,957	\$ 712,039	\$ 728,539
REVENUES:					
<i>Connection Fees</i>	\$ 33,718	\$ 12,653	\$ 21,000	\$ 7,500	\$ 15,000
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Water O & M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	1,921	7,590	1,500	9,000	10,000
TOTAL	\$ 35,639	\$ 20,243	\$ 22,500	\$ 16,500	\$ 25,000
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 35,639	\$ 20,243	\$ 22,500	\$ 16,500	\$ 25,000
Intra-Fund Transfers	0	0	0	0	250,000
Net Rev. Over (Under) Exp.	\$ 35,639	\$ 20,243	\$ 22,500	\$ 16,500	\$ (225,000)
End. Cash Balance					\$ 503,539

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
<u>Personnel Detail</u>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
<u>Purchase System</u>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<u>Intra-Fund Transfers</u>						
<u>Water Fund</u>			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 250,000

**WATER TOWER RESERVE ACCOUNT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	EST. ACT. 17-18	BUDGET 18-19
Beg. Cash Balance			\$ 215,468	\$ 218,273	\$ 251,473
REVENUES:					
<i>Rental Income</i>	\$ 30,255	\$ 31,163	\$ 56,300	\$ 32,200	\$ 33,200
<i>Interest</i>	128	898	100	1,000	1,100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&M</i>	0	0	0	0	250,000
TOTAL	\$ 30,383	\$ 32,061	\$ 56,400	\$ 33,200	\$ 284,300
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	22,619	23,140	5,000	0	15,000
<i>Capital</i>	0	0	25,000	0	500,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 22,619	\$ 23,140	\$ 30,000	\$ 0	\$ 515,000
Revenue Over (Under) Expenditures	\$ 7,764	\$ 8,921	\$ 26,400	\$ 33,200	\$ (230,700)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 7,764	\$ 8,921	\$ 26,400	\$ 33,200	\$ (230,700)
End. Cash Balance					\$ 20,773

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 17-18	FTE YEARS 18-19	ACTUAL 16-17	BUDGET 17-18	EST.ACT. 17-18	BUDGET 18-19
Personnel Detail						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
R/M-System-Cont.			\$ 4,300	\$ 5,000	\$ 0	\$ 15,000
Engineering Fees			18,319	0	0	0
Legal Fees			521	0	0	0
TOTAL OPERATIONS			\$ 23,140	\$ 5,000	\$ 0	\$ 15,000
Capital Detail						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	25,000	0	50,000
Purchase - System			0	0	0	450,000
TOTAL CAPITAL			\$ 0	\$ 25,000	\$ 0	\$ 500,000
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 23,140	\$ 30,000	\$ 0	\$ 515,000
Intra-Fund Transfers						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 23,140	\$ 30,000	\$ 0	\$ 515,000

**CAPITAL IMPROVEMENT PROGRAM
PROPRIETARY FUNDS SUMMARY**

WATER FUND

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
WTP #1 Filter Rehab.	Water Fund/Reserves	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Water Tower #3	Water Fund/Loan	50,000	2,525,000	-	-	-	2,575,000
Water Main Replacement / Upgrades	Water Fund		238,703	245,864	253,239	260,836	998,642
East End		50,000		-	-	-	50,000
TBA (Lawndale or other)		125,000			-	-	125,000
TOTAL		\$ 500,000	\$ 2,763,703	\$ 245,864	\$ 253,239	\$ 260,836	\$ 4,023,642

WATER SUBDIVISION DEVELOPMENT FEE

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Nofsinger/Dallas/Cruger Watermain Extension (Wash. 223)							
Engineering	Sub. Dev. Fees	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Construction	Sub. Dev. Fees	225,000	-	-	-	-	225,000
TOTAL		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

WATER TOWER RESERVE FUND

Description	Source of Funds	Budgeted FY18-19	Projected FY19-20	Projected FY20-21	Projected FY21-22	Projected FY22-23	Total
Water Tower #1 Painting							
Engineering	Water Tower Res/Water	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	Water Tower Res/Water	450,000	-	-	-	-	450,000
TOTAL		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000