

Budget Review

Water and Related Funds

Water

- Revenue is in line with last 3 years – budget FY18-19 was projected too high due to overstatement of estimated actual FY17-18 ; water pumped is down in current year
- Personnel increase of 1.1%
- Operations decrease of 1%
- Capital purchases budgeted include:
 - Replacement equipment (pumps, PLCs, etc.) \$25,000
 - Hydra-stop valves and hydrant replacements \$85,000
 - WTP1 flood protection levee \$150,000
 - Water main replacement – Lawndale \$168,000
 - Water main replacement – Holland \$52,000
 - Water main repairs – Misc. \$15,000
 - WTP1 filter rehab \$300,000 (continued from FY18-19)
 - Water tower #3 engineering \$125,000
 - Water meters \$33,750 (includes continued in-house replacement of remaining 450 SR2s at 50 per year)
- Reserves of \$1,218,894 will be almost entirely spent down after transfer for Water Tower #1 painting and maintenance of \$250,000
- Total revenue of \$1,751,000 is sufficient to ONLY COVER personnel, operations, debt service and transfers, leaving no funds for capital expenditures going forward
- **Projected balance FYE 4/30/20 – \$470,917 compared to a minimum standard balance of \$437,750**

Water Subdivision Development Fee

- Nofsinger/Dallas/Cruger Water Main Extension budgeted
- Projected balance FYE 4/30/20 – \$298,445

Water Connection Fee

- No anticipated expenses
- Projected balance FYE 4/30/20 – \$771,965

Water Tank Reserve

- Capital expenditures include painting of Water Tower #1
- Requires transfer of \$250,000 from Water Fund
- Projected balance FYE 4/30/20 – \$52,791

**WATER FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 1,500,883	\$ 1,574,263	\$ 1,658,644
Min. Std. Bal. (a)					\$ 437,750
Surplus Funds					\$ 1,218,894
REVENUES:					
<i>Metered Sales</i>	\$ 1,373,142	\$ 1,356,443	\$ 1,486,250	\$ 1,370,000	\$ 1,405,000
<i>Pumphouse Sales</i>	3,604	3,706	4,500	7,000	5,000
<i>Penalty Charges</i>	19,480	24,263	20,000	23,000	20,000
<i>Water Meters</i>	7,140	6,300	7,000	7,500	7,000
<i>Water Construction</i>	3,000	1,900	3,000	1,500	2,000
<i>Interest</i>	16,022	21,093	15,000	28,000	25,000
<i>Forfeited Inspection Fees</i>	1,700	3,600	1,000	1,000	1,000
<i>Technology Fee</i>	190,055	286,505	282,000	290,000	285,000
<i>Loan Proceeds</i>	1,482,442	58,928	0	0	0
<i>Misc. Income</i>	1,822	2,372	1,000	500	1,000
TOTAL COLLECTIONS	\$ 3,098,407	\$ 1,765,110	\$ 1,819,750	\$ 1,728,500	\$ 1,751,000
<i>T/F From:</i>					
<i>Sewer</i>	15,813	13,070	21,125	9,500	16,875
<i>GF - Unrestr. Loan</i>	0	0	0	0	0
<i>Storm Water Mgmt.</i>	0	13,538	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	\$ 3,114,220	\$ 1,791,718	\$ 1,840,875	\$ 1,738,000	\$ 1,767,875
EXPENDITURES:					
<i>Personnel</i>	\$ 618,908	\$ 598,902	\$ 635,200	\$ 606,200	\$ 641,950
<i>Operations</i>	409,609	425,696	671,110	457,835	662,375
<i>Capital</i>	1,736,446	726,348	619,750	138,000	953,750
<i>Debt Service</i>	160,784	297,766	261,315	269,234	261,315
<i>Inter-Fund T/F</i>	228,273	224,101	171,902	184,350	184,212
TOTAL EXPENDITURES	\$ 3,154,020	\$ 2,272,813	\$ 2,359,277	\$ 1,655,619	\$ 2,703,602
Revenue Over (Under) Expenditures	\$ (39,800)	\$ (481,095)	\$ (518,402)	\$ 82,381	\$ (935,727)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
Net Rev. Over (Under) Exp.	\$ (39,800)	\$ (481,095)	\$ (768,402)	\$ 82,381	\$ (1,185,727)
End. Cash Balance					\$ 470,917

SUPPORTING DETAIL FOR WATER FUND

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
Personnel Detail						
City Administrator	0.05	0.05				
City Engineer	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			\$ 371,590	\$ 405,000	\$ 385,000	\$ 415,000
P-T Accountant	0.00	0.00				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			6,374	6,100	6,000	6,200
Overtime			32,567	32,500	33,500	35,000
Standby			7,250	10,000	8,200	9,000
Unused Sick Time			2,998	6,500	3,700	6,500
Group Insurance			142,814	140,000	138,000	135,000
Retiree Health Insurance			16,364	17,500	17,500	19,200
Health Savings Plan Contribution			5,341	6,000	5,200	5,800
Unemployment Insurance Tax			538	900	600	650
Workers Comp. Insurance			11,179	8,000	6,300	7,100
Uniform Rental			1,887	2,700	2,200	2,500
TOTAL FTE YEARS	7.20	7.20				
TOTAL PERSONNEL			\$ 598,902	\$ 635,200	\$ 606,200	\$ 641,950
Operations Detail						
R/M - Building-Cont.			\$ 7,661	\$ 145,000	\$ 91,444	\$ 107,500
R/M-Equipment-Cont.			9,685	7,000	7,500	6,500
R/M-System-Cont.			20,185	17,500	49,501	32,750
Engineering Fees			0	25,000	7,500	35,000
Legal Fees			10,825	3,000	10,000	10,000
Drug & Alcohol Testing			51	200	200	200
Data Processing Support			7,111	15,750	19,500	19,750
Professional Fees			8,928	8,000	19,660	10,000
Water Testing			7,723	10,000	10,800	12,500
Postage Expenses			11,977	11,500	10,542	10,000
Communications			10,361	17,850	12,202	13,100
Printing/Advertising			2,342	3,250	227	3,250
Membership Dues			791	1,225	1,116	1,225
Training			2,104	7,250	1,001	3,750
Ref. Materials/Manuals			445	400	300	550
Software			1,906	3,700	4,650	4,000
Electricity			114,859	120,000	96,060	115,000
Heating			5,459	5,000	5,000	5,000
Property Insurance			5,502	6,600	5,800	6,200
Lease/Rent Expense			2,319	3,000	2,200	3,350
R/M-Building-Comm.			3,717	7,500	5,000	6,000
R/M-Equipment-Comm.			4,369	3,750	2,500	7,250
R/M-System-Comm.			34,012	32,500	33,870	35,000
Office Supplies			875	1,500	726	1,000
Operating Supplies			2,414	2,250	2,000	2,250
Health & Safety Equipment			2,697	22,135	4,500	17,500
Miscellaneous Equipment			6,607	5,000	8,000	7,500
Chemicals			27,187	37,500	27,500	37,500
Softener Salt			111,768	137,500	100,176	137,500
Lab/Testing Supplies			4,232	4,500	5,305	5,500
Miscellaneous Expenses			312	1,750	500	1,750
Bad Debts			4,933	4,000	4,000	4,000
TOTAL OPERATIONS			\$ 425,696	\$ 671,110	\$ 457,835	\$ 662,375
Capital Detail						
Purchase:						
Equipment			\$ 27,424	\$ 20,000	\$ 10,000	\$ 20,000
Legal			0	0	0	0
Bld./Property			58,406	12,500	3,500	5,000
System			546,552	395,000	90,500	770,000
System Engineering			67,825	150,000	15,000	125,000
Meters			26,141	42,250	19,000	33,750
TOTAL CAPITAL			\$ 726,348	\$ 619,750	\$ 138,000	\$ 953,750
Debt Service Detail						
AMR Loan - MCB			\$ 289,941	\$ 261,315	\$ 261,315	\$ 261,315
S. Cummings Impr. Bond			7,825	0	7,919	0
TOTAL DEBT SERVICE			\$ 297,766	\$ 261,315	\$ 269,234	\$ 261,315
Inter-Fund Transfer Detail						
T/F to MERF			\$ 130,000	\$ 78,000	\$ 78,000	\$ 95,000
T/F to Capital Replacement Fund			34,527	30,712	30,712	30,712
T/F to L/A			355	750	1,100	700
T/F to City Hall			7,719	9,240	7,800	5,800
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			34,000	35,200	35,200	36,000
T/F to IMRF			17,500	18,000	18,000	16,000
T/F to Stormwater Management			0	0	13,538	0
TOTAL INTER-FUND TRANSFERS			\$ 224,101	\$ 171,902	\$ 184,350	\$ 184,212
Intra-Fund Transfers						
Water Tower Reserve			\$ 0	\$ 250,000	\$ 0	\$ 250,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 250,000
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 2,272,813	\$ 2,609,277	\$ 1,655,619	\$ 2,953,602
Depreciation Expense						
System			\$ 465,870	\$ 380,000	\$ 480,000	\$ 500,000
Buildings			4,305	4,305	4,305	4,305
Equipment			505,597	38,000	520,000	550,000
			\$ 975,772	\$ 422,305	\$ 1,004,305	\$ 1,054,305

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 494,659	\$ 496,145	\$ 513,145
REVENUES:					
<i>Subd. Dev. Fees</i>	\$ 28,860	\$ 0	\$ 17,000	\$ 1,000	\$ 17,300
<i>Main Ext. Fees</i>	0	0	0	0	0
<i>Interest</i>	1,891	6,486	4,000	16,000	18,000
<i>Misc. Income</i>	0	0	0	0	0
TOTAL	\$ 30,751	\$ 6,486	\$ 21,000	\$ 17,000	\$ 35,300
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	250,000	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	\$ 250,000	\$ 0	\$ 250,000
Revenue Over (Under) Expenditures	\$ 30,751	\$ 6,486	\$ (229,000)	\$ 17,000	\$ (214,700)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 30,751	\$ 6,486	\$ (229,000)	\$ 17,000	\$ (214,700)
End. Cash Balance					\$ 298,445

SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<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	25,000	0	25,000
Purchase - System			0	225,000	0	225,000
TOTAL CAPITAL			\$ 0	\$ 250,000	\$ 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	\$ 250,000	\$ 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	\$ 250,000	\$ 0	\$ 250,000

**WATER CONNECTION FEE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 727,264	\$ 728,440	\$ 748,665
REVENUES:					
<i>Connection Fees</i>	\$ 12,653	\$ 8,715	\$ 10,375	\$ 6,225	\$ 8,300
<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>	7,590	9,345	10,000	14,000	15,000
TOTAL	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
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	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 20,243	\$ 18,060	\$ 20,375	\$ 20,225	\$ 23,300
End. Cash Balance					\$ 771,965

SUPPORTING DETAIL FOR WATER CONNECTION FEE

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
<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	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

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

	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	EST. ACT. 18-19	BUDGET 19-20
Beg. Cash Balance			\$ 251,473	\$ 253,421	\$ 288,591
REVENUES:					
<i>Rental Income</i>	\$ 31,163	\$ 32,097	\$ 33,200	\$ 33,060	\$ 34,200
<i>Interest</i>	898	3,100	1,100	8,000	5,000
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&M</i>	0	0	250,000	0	250,000
TOTAL	\$ 32,061	\$ 35,197	\$ 284,300	\$ 41,060	\$ 289,200
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	23,140	23,140	15,000	5,890	25,000
<i>Capital</i>	0	0	500,000	0	500,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 23,140	\$ 23,140	\$ 515,000	\$ 5,890	\$ 525,000
Revenue Over (Under)					
Expenditures	\$ 8,921	\$ 12,057	\$ (230,700)	\$ 35,170	\$ (235,800)
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 8,921	\$ 12,057	\$ (230,700)	\$ 35,170	\$ (235,800)
End. Cash Balance					\$ 52,791

SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT

	FTE YEARS 18-19	FTE YEARS 19-20	ACTUAL 17-18	BUDGET 18-19	EST.ACT. 18-19	BUDGET 19-20
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	\$ 15,000	\$ 5,890	\$ 25,000
Engineering Fees			18,319	0	0	0
Legal Fees			521	0	0	0
TOTAL OPERATIONS			\$ 23,140	\$ 15,000	\$ 5,890	\$ 25,000
Capital Detail						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	50,000	0	0
Purchase - System			0	450,000	0	500,000
TOTAL CAPITAL			\$ 0	\$ 500,000	\$ 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	\$ 515,000	\$ 5,890	\$ 525,000
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	\$ 515,000	\$ 5,890	\$ 525,000