

WATER FUND BUDGET 2022

G/L DESCRIPTION	GL ACCOUNT NUMBER	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL YEAR TO DATE 6/30/21	FY 2021 PROJECTIONS AT 9/30/21	FY 2021 ADOPTED BUDGET	DEPT HD FY 2022	CITY MGR APPROVAL FY 2022	COMMENTS
WATER FUND									
WATER SALES	402-3433000	1,614,646	1,728,000	1,325,357	1,700,000	1,583,292	1,751,000	1,751,000	Includes 3% Water Rate Increase
WATER TAPS	402-3433510	103,550	144,803	64,547	100,000	100,000	100,000	100,000	
WATER DEPT SERVICES	402-3433520	802	226,782	5,091	5,200	5,000	6,000	6,000	
WATER IMPROVEMENT TRUST	402-3433540	43,705	60,150	60,244	61,000	45,000	55,000	55,000	
DEVELOPER'S AGREEMENT	402-3433541	20,611	-	14,875	14,875	-	-	-	
INTEREST FSBA	402-3433610	16,799	8,145	868	1,300	12,000	1,300	1,300	
EXTENSION REIMBURSEMENT	402-3435551	3,900	19,550	44,150	45,000	30,000	30,000	30,000	Ties to CIP
SALE OF SURPLUS	402-3651000	12,586	1,150	578	1,000	10,000	5,000	5,000	
FIRE PROTECTION AVAIL CHG	402-3651200	14,755	14,881	11,160	14,880	16,000	15,000	15,000	
BAD DEBTS COLLECTED	402-3699150	737	627	437	500	1,000	500	500	
MISC INCOME	402-3699200	244	193	253	300	-	300	300	
MISCELLANEOUS-LATE FEES	402-3699300	12,296	11,750	8,265	12,000	12,000	12,000	12,000	
DEPRECIATION RES TRANSFER	402-3849993	-	-	-	-	-	-	-	Ties to CIP
TRANSFERS IN FROM RETAINED EARNINGS	402-3910000	-	-	-	120,000	120,000	-	-	Ties to CIP
LOAN PROCEEDS	402-3849994	-	-	233,895	800,000	800,000	1,750,000	1,750,000	Ties to CIP
SUBTOTAL REVENUE		1,844,631	2,216,032	1,769,721	2,876,055	2,734,292	3,726,100	3,726,100	
EXPENDITURES									
PERSONAL SERVICES									
WATER PLANT - SALARIES	402-3033-5001200	410,873	431,907	319,215	433,561	433,561	450,976	450,976	
WATER PLANT - PART TIME SALARIES	402-3033-5001300	11,650	2,219	-	-	14,763	15,000	15,000	
WATER PLANT - OVERTIME	402-3033-5001400	31,371	36,654	25,342	33,789	29,700	29,700	29,700	
WATER PLANT - STANDBY	402-3033-5001510	7,754	7,856	5,966	7,995	9,000	9,000	9,000	
WATER PLANT - FICA	402-3033-5002100	33,862	32,502	24,991	37,076	37,076	38,616	38,616	
WATER PLANT - RETIREMENT	402-3033-5002200	35,384	37,893	33,077	43,966	43,966	49,103	49,103	
WATER PLANT - RETIREMENT - NATIONWIDE	402-3033-5002230	3,555	3,664	2,837	3,577	3,577	3,971	3,971	
WATER PLANT - LIFE/HEALTH INSURANCE	402-3033-5002300	74,502	102,209	67,252	105,186	105,186	107,465	107,465	
WATER PLANT - WORKERS COMPENSATION	402-3033-5002400	23,058	21,777	12,671	16,895	16,895	18,506	18,506	
WATER PLANT - WELLNESS PROGRAM PREMIUM CREDIT	402-3033-5005402	-	-	-	1,408	1,408	-	-	
TOTAL PERSONAL SERVICES		632,011	676,681	491,352	683,453	695,132	722,337	722,337	

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OPERATING EXPENSES									
WATER PLANT - PROFESSIONAL SERVICE	402-3033-5003100	16,854	3,778	3,898	7,000	10,641	10,000	10,000	\$3,096 Health Ins Commission Allocation
WATER PLANT - MAINT SUPPORT/SOFTWARE	402-3033-5003102			834	2,453	2,453	3,000	3,000	Office 365 Licenses, Adobe Acrobat, AutoCad,ArcGIS,AppRiver (\$2,904)
WATER PLANT - CONTRACT SERVICES	402-3033-5003103	-	-	-	-	-	8,000	8,000	
WATER PLANT - AUDITING	402-3033-5003200	5,500	6,000	6,000	6,000	6,000	6,000	6,000	Annual Audit
WATER PLANT - ELEVATED TANK MAINTENANCE	402-3033-5003401	37,700	38,367	40,441	53,921	50,000	50,000	50,000	Increase proposed by vendor
WATER PLANT - LABORATORY SERVICES	402-3033-5003402	2,012	4,118	1,107	1,476	5,000	4,000	4,000	Reducing, consistently less than previous budgets
WATER PLANT - TEMP LABOR	402-3033-5003423	12,112	15,277	10,219	13,625	-	-	-	
WATER PLANT - TRAVEL & PER DIEM	402-3033-5004000	-	-	55	73	200	200	200	COVID-19 cancelled many training courses
WATER PLANT - COMMUNICATION	402-3033-5004100	5,372	5,512	4,472	5,963	6,000	6,000	6,000	Still have CCR to publish, cell phone stipends
WATER PLANT - POSTAGE/FREIGHT	402-3033-5004110	617	84	199	265	700	700	700	still improving allocation of freight charges in PO's
WATER PLANT - UTILITIES-ELECTRIC	402-3033-5004300	72,385	68,545	42,382	56,508	75,000	75,000	75,000	
WATER PLANT - UTILITIES - WATER/SEWER	402-3033-5004320	144	149	99	132	200	200	200	
WATER PLANT - UTILITIES - WATER (CCUA)	402-3033-5004321	50,272	83,782	56,624	75,499	100,000	100,000	100,000	
WATER PLANT - STORMWATER FEES	402-3033-5004330	-	735	730	973	780	1,751	1,751	
WATER PLANT - INSURANCE	402-3033-5004500	19,145	22,008	17,883	24,890	24,890	24,890	24,890	
WATER PLANT - EQUIPMENT MAINTENANCE	402-3033-5004610	801	1,430	2,146	2,861	2,000	4,000	4,000	
WATER PLANT - LINE MAINTENANCE	402-3033-5004613	61,453	136,472	62,241	82,988	70,000	70,000	70,000	
WATER PLANT - HYDRANT MAINTENANCE	402-3033-5004615	1,746	12,984	645	860	10,000	10,000	10,000	will install/repair hydrants near end fiscal year
WATER PLANT - PLANT MAINTENANCE	402-3033-5004616	23,838	34,101	21,850	29,134	24,000	25,000	25,000	Painting GST is not approved, will have to utilize operating funds.
WATER PLANT - VEHICLE MAINTENANCE	402-3033-5004620	5,242	5,246	1,207	1,609	3,000	3,000	3,000	
WATER PLANT - BUILDING MAINTENANCE	402-3033-5004640	1,402	113	1,882	2,509	2,500	2,500	2,500	
WATER PLANT - ADVERTISING	402-3033-5004910	560	1,345	961	1,281	300	300	300	
WATER PLANT - OFFICE SUPPLIES	402-3033-5005100	970	824	726	968	400	900	900	
WATER PLANT - OPERATING SUPPLIES	402-3033-5005200	32,133	20,505	16,146	21,329	30,000	30,000	30,000	Lots of aesthetic maintenance planned
WATER PLANT - CHEMICALS	402-3033-5005211	34,048	37,345	25,099	33,465	35,000	35,000	35,000	
WATER PLANT - LABORATORY SUPPLIES	402-3033-5005212	1,728	4,576	3,363	4,484	6,000	6,000	6,000	
WATER PLANT - DONATIONS	402-3033-5005215	-	-	5,000	5,000	5,000	5,000	5,000	EDC Donation
WATER PLANT - UNIFORMS	402-3033-5005220	1,717	2,732	2,160	2,880	2,000	2,000	2,000	
WATER PLANT - VEHICLE FUEL	402-3033-5005230	8,682	10,120	7,641	10,188	15,000	15,000	15,000	Now have full crews & vehicles
WATER PLANT - BOOKS,PUB, SUB & MEMBERSHIPS	402-3033-5005400	813	805	252	336	1,000	1,000	1,000	
WATER PLANT - PROFESSIONAL DEVELOPMENT	402-3033-5005410	1,610	1,507	1,305	1,740	5,000	5,000	5,000	COVID-19 cancelled many training courses
WATER PLANT - WELLNESS MEMBERSHIP	402-3033-5005401	245	235	225	300	300	300	300	Health Club Memberships
WATER PLANT - EAP PROGRAM	402-3033-5005403	254	249	187	249	249	249	249	
WATER PLANT - DEPRECIATION	402-3033-5005900	499,158	498,737	-	-	43,473	94,671	59,537	
TOTAL OPERATING EXPENSES		898,515	1,017,684	337,979	450,959	537,086	599,661	564,527	

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CAPITAL OUTLAY									
WATER PLANT - WATER LINE REPLACEMENT	402-3033-5006391	-	40,456	-	-	-	-	-	
WATER PLANT - NEW/REPLACE VALVES	402-3033-5006393	-	1,895	-	-	10,000	10,000	10,000	
WATER PLANT - METER REPLACEMENT	402-3033-5006394	15,902	2,850	-	-	-	-	-	Will resume program with next phase of smart meters
WATER PLANT - NEW METERS INSTALLED	402-3033-5006395	45,445	53,473	44,851	59,801	20,000	20,000	20,000	
WATER PLANT - LINE EXTENSIONS	402-3033-5006396	8,869	511,980	910,497	1,213,996	10,000	10,000	10,000	
WATER PLANT - NEW METER READING INFRASTRUCTURE & SOFTWARE	402-3033-50063xx	-	-	-	-	-	75,000	75,000	
WATER PLANT - EQUIPMENT/VEHICLES	402-3033-5006400	-	4,576	-	-	50,000	30,000	30,000	
WATER PLANT - TREATMENT PLANT	402-3033-5006403	8,495	60,375	73,067	97,423	120,000	1,750,000	1,750,000	
WATER PLANT - REYNOLDS WATER SYS IMPROVE	402-3033-5006405	27,000	132,000	19,125	25,500	800,000	-	-	
WATER PLANT - C.R. 209 S. WATER & SEWER FORCE	402-3033-5006406	-	-	27,675	36,900	-	-	-	
TOTAL CAPITAL OUTLAY		105,711	807,605	1,075,215	1,433,620	1,010,000	1,895,000	1,895,000	
DEBT SERVICE									
WATER PLANT - LOAN CLOSING COSTS SERIES 2019	402-3033-5007000	46,290	-	-	-	-	-	-	Series 2019 Water Loan
WATER PLANT - PRINCIPAL ON DEBT-BOND	402-3033-5007100	329,047	118,000	138,000	148,030	148,030	168,408	168,408	Series 2019 Water Loan & SRF Loan DW 100102
WATER PLANT - INTEREST ON DEBT-BOND	402-3033-5007230	20,427	37,950	18,173	36,347	36,347	32,717	32,717	Series 2019 Water Loan
TOTAL DEBT SERVICE		395,765	155,950	156,173	184,377	184,377	201,125	201,125	
NON-OPERATING EXPENSES									
WATER PLANT - BAD DEBTS EXPENSE	402-3033-5008000	2,473	2,838	-	3,000	3,000	3,000	3,000	
WATER PLANT - TO BE APPROPRIATED	402-3033-5009992	-	-	-	-	-	-	-	
TOTAL NON-OPERATING EXPENSES		2,473	2,838	-	3,000	3,000	3,000	3,000	
TRANSFERS									
WATER PLANT - COST RECOVERY & ALLOCATION	402-3033-5009990	127,433	140,176	105,132	140,176	140,176	140,176	140,176	Based on Cost Allocation Study
WATER PLANT - CUSTOMER SVC ALLOCATION	402-3033-5009993	90,969	90,969	68,227	90,969	90,969	99,935	99,935	Based on Cost Allocation Study
WATER - CUSTOMER SVC DEFICIT REPAYMENT	402-3033-5009995	8,686	8,686	6,514	8,686	8,686	-	-	Per Audited Financial Statements at 9/30/16, the Customer Service Fund had a deficit balance of \$160,786 owed from the Major Utility Funds. The City needs to have a plan in place to repay the deficit balance.
WATER PLANT - TRANSFER TO GENERAL FUND	402-3033-5009994	65,638	64,866	48,650	64,866	64,866	64,866	100,000	PILOT
TOTAL TRANSFERS		292,726	304,697	228,523	304,697	304,697	304,977	340,111	

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CAPITAL EXPENDITURES		105,711	807,605	1,075,215	1,433,620	1,010,000	1,895,000	1,895,000	
TOTAL EXPENDITURES WITHOUT CAPITAL		2,221,489	2,157,850	1,214,026	1,626,486	1,724,292	1,831,100	1,831,100	
TOTAL EXPENDITURES		2,327,200	2,965,454	2,289,242	3,060,106	2,734,292	3,726,100	3,726,100	
TOTAL DEPARTMENT EXPENSES		2,327,200	2,965,454	2,289,242	3,060,106	2,734,292	3,726,100	3,726,100	
PROFIT/(LOSS)		(482,569)	(749,423)	(519,521)	(184,051)	0	(0)	(0)	