

Cat	Cat Descr	Sum of 2018 Actual	Sum of 2019 Actual	Sum of 2020 Adopted Budget	Sum of 6-30-20 YTD Amount	Sum of Year End Estimates	Sum of 2021 Proposed Budget	% change 2021 Proposed Budget over 2020 Adopted Budget	\$\$ change 2021 Proposed Budget over 2020 Adopted Budget
610 - Water Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	146	146	200	103	200	200	0.00%	-
** 5900	OTHER FINANCING USES	10,000	10,000	267,896	10,000	10,000	150,541	-43.81%	(117,355)
6200	PUMPING OPERATIONS	81,542	102,762	112,320	58,747	116,602	119,798	6.66%	7,478
6210	PUMPING MAINTENANCE	87,043	46,788	189,232	65,876	284,026	184,362	-2.57%	(4,870)
6300	WATER TREATMENT OPERATIONS	67,854	75,342	68,537	28,730	77,459	75,181	9.69%	6,644
6310	WATER TREATMENT MAINTENANCE	5,795	14,385	13,838	10,762	21,819	33,466	141.84%	19,628
6450	T&D-DISTR RSRVR/STNDP MAINT	53,058	399,115	21,740	5,573	21,834	3,301	-84.82%	(18,439)
6451	T&D-MAINS MAINTENACE	62,063	37,210	54,847	14,928	32,396	45,107	-17.76%	(9,740)
6452	T&D-SERVICES MAINTENANCE	28,045	20,610	39,152	7,345	41,636	40,818	4.26%	1,666
6453	T&D-METERS MAINTENANCE	9,972	9,018	20,166	9,688	29,952	29,093	44.27%	8,927
6454	T&D-HYDRANTS MAINTENANCE	21,861	30,885	35,162	4,102	23,163	27,314	-22.32%	(7,848)
6901	METER READING LABOR	2,722	4,651	3,532	4,534	8,709	8,893	151.78%	5,361
6902	ACCOUNTING/COLLECTING	70,426	71,834	73,400	39,264	81,400	82,868	12.90%	9,468
6920	ADMINISTRATIVE & GENERAL EXP	958,119	999,856	995,777	459,131	961,039	964,530	-3.14%	(31,247)
** 6950	YEAR END ACCOUNTING ADJUSTMENT	501,511	471,481	397,554	-	491,613	491,613	23.66%	94,059
Depreciation Expense Increased due to PY Capital Assets from TID #5									
Expenditure Total		1,960,157	2,294,083	2,293,353	718,783	2,201,848	2,257,085	-1.58%	(36,268)
Revenue									
4010	METERED SALES	1,778,122	1,934,482	1,994,153	938,514	1,934,375	1,995,000	0.04%	847
4020	OTHER OPERATING REVENUE	158,532	166,371	147,000	108,885	140,011	147,000	0.00%	-
4200	SPECIAL ASSESSMENTS	32	17,074	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	93,925	371,651	100,000	41,452	100,000	100,000	0.00%	-
4800	MISC REVENUE	1,559,966	69,480	100	-	325	100	0.00%	-
4810	INTEREST REVENUE	52,882	75,662	52,100	12,126	15,663	14,985	-71.24%	(37,115)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	125,219	125,219	-	-	-	-	0.00%	-
Revenue Total		3,768,678	2,759,939	2,293,353	1,100,977	2,190,374	2,257,085	-1.58%	(36,268)

2018 Amount in Misc Revenues is Contributed Capital from TID #5 Infrastructure

Water Debt Service Coverage Ratio		2021
* Total Revenue less Other Financing Sources:		2,257,085 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,614,931 **
Net Revenue		642,154
Debt Service Principal		445,290
		144%

Breakdown of Totals for WATER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,614,931
Depreciation	491,613
Capital Expense (excl. development)	80,000
Debt Service (Principal Only)	445,290
Total Water Budget	2,631,834

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620 - Sewer Utility									
Expenditure									
5140	ADMINISTRATIVE & GENERAL	89	73	120	38	14,503	120	0.00%	-
5700	CAPITAL EXPENDITURES	-	-	-	-	-	-	0.00%	-
** 5900	OTHER FINANCING USES	-	-	88,014	-	-	24,000	-72.73%	(64,014)
8010	WWTP-TREATMENT/DISPOSAL/GP	459,104	499,269	564,304	212,138	450,521	510,733	-9.49%	(53,571)
8020	LIFT STATIONS/PUMPING EQUIP	16,113	37,691	31,499	7,784	31,461	32,145	2.05%	646
8030	WASTEWATER COLLECTION SYSTEM	82,913	54,755	105,867	22,916	100,369	98,875	-6.60%	(6,992)
8100	DPW	2,026	-	-	-	-	-	0.00%	-
8300	ACCOUNTING/COLLECTING	71,065	72,383	73,400	37,201	74,200	75,668	3.09%	2,268
8400	ADMINISTRATIVE & GENERAL	542,179	599,358	576,232	289,439	573,782	618,052	7.26%	41,820
** 8900	YEAR END ACCOUNTING ADJUSTMENT	652,446	758,527	635,479	-	754,325	754,325	18.70%	118,846
Depreciation Expense Increased due to PY Capital Assets from TID #5									
Expenditure Total		1,825,935	2,022,056	2,074,915	569,516	1,999,161	2,113,918	1.88%	39,003
Revenue									
4010	METERED SALES	1,530,582	1,522,687	1,568,640	782,781	1,565,764	1,606,960	2.44%	38,320
4020	OTHER OPERATING REVENUE	320,460	435,641	373,600	147,971	352,000	372,800	-0.21%	(800)
4200	SPECIAL ASSESSMENTS	391	16,503	-	-	-	-	0.00%	-
4420	IMPACT FEES COLLECTED	38,893	152,972	80,000	15,318	45,000	97,558	21.95%	17,558
4700	INTERGOV T CHARGES FOR SERVICE	15,283	-	-	-	-	-	0.00%	-
4800	MISC REVENUE	1,194,887	318,509	1,500	-	-	1,000	-33.33%	(500)
4810	INTEREST REVENUE	90,843	84,688	41,175	33,255	41,878	25,600	-37.83%	(15,575)
4820	COMMERCIAL REVENUE	-	-	-	-	-	-	0.00%	-
* 4900	OTHER FINANCING SOURCES	10,000	10,000	10,000	-	10,000	10,000	0.00%	-
Revenue Total		3,201,339	2,541,000	2,074,915	979,325	2,014,642	2,113,918	1.88%	39,003

2018 Amount in Misc Revenues is Contributed Capital from TID #5 Infrastructure

Sewer Debt Service Coverage Ratio		2021
* Total Revenue less Other Financing Sources:		2,103,918 *
** Total Expenditure Less Year End Accounting Adjustments & Other Financing Uses:		1,335,593 **
Net Revenue		768,325
Debt Service Principal		373,748
		206%

Breakdown of Totals for SEWER Budget Resolution	
Operation and Maintenance (includes Salaries & Compensation and Interest Due on Debt):	1,335,593
Depreciation	754,325
Capital Expense (excl. development)	1,220,000
Debt Service (Principal Only)	373,748
Total Sewer Budget	3,683,666