

Debt Service and Capital Improvement Expenses

401	DESCRIPTION	BUDGETED 2014	ACTUAL 2014	% OF BUDGET	BUDGETED 2015	PROJECTED 2015	% OF BUDGET	2016 PROPOSED BUDGET	% Diff. Proj.
	013 DEBIT SERVICE EXPENSE								
	000 PWTF LOAN #117 EXPENSE	56,503	56,053	99%	55,527	55,285	100%	55,263	100%
	001 PWTF LOAN #129 EXPENSE	56,503	56,503	100%	55,527	55,285	100%	55,263	100%
	002 WATER REVENUE BOND EXPENSE	271,060	271,060	100%	275,190	275,190	100%	274,065	100%
	003 BIAS SOFTWARE EXPENSE	4,532	4,532	100%	4,532	4,532	100%	4,399	97%
	DWSRF LOAN DM12-952-121 EXPENSE	0	0		0	0		0	
	DWSRF LOAN DM12-952-129 EXPENSE	0	0		0	0		0	
	TOTAL DEBT SERVICES	388,598	388,148	100%	390,776	390,292	101%	388,990	99.7%

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014 CAPITAL IMPROVEMENT									
Emond Easement	0	755		0	0		0		
Land Improvements	0	5,006		0	0		0		
002 227th Water Main Project	35,000	28,449		0	0		0		
10 GIS Project	0	15,000		0	0		0		
009 Z Street Water Main Project	0	48,941		0	0		0		
001 245th Water Main Project	20,000	3,234		0	88,476		0		
012 Incident Trailer	12,000	0		0	0		0		
000 AMR Meter Replacement	130,000	131,250		525,000	500,000		0		
003 Water System Plan	61,000	59,538		0	10,202		0		
004 Rate Study	30,000	20,413		0	7,898		0		
012 Well #2 Decommissioning	0	0		0	8,513		0		
011 Tree Removal Project (U Street & Bay Ave)	0	0		0	3,777		0		
013 227th Culvert Replacement Project	0	0		0	8,800		0		
Sample Stations	0	0		0	0		9,000		
Service Trucks	0	0		0	0		70,000		
Dump Truck/Excavator	40,000	0		0	0		80,000		
014 Booster Pumping Station (Birch & 227th Place)				0	0		250,000		
TOTAL CAPITAL IMPROVEMENTS	328,000	312,586	95%	525,000	627,666	120%	409,000	65.2%	
000 Capital Reserve Contribution Expenses	92,202	202,855	220%	-122,676	-181,689	148%	43,200	-23.8%	
TOTAL RESERVE CONTRIBUTION EXPENSE	92,202	202,855	220%	-122,676	-181,689	148%	43,200	-24%	
TOTAL REVENUE	1,673,600	1,692,681	101%	1,714,500	1,768,350	103%	1,782,550	100.8%	
TOTAL EXPENSE	1,673,600	1,692,631	101%	1,714,500	1,768,270	103%	1,782,550	101%	

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	008 ADMINISTRATION PAYROLL EXPENSE								
	000 OFFICE / MANAGEMENT WAGES EXPENSE	152,500	149,527	98%	159,000	154,000	97%	160,000	104%
	002 SURFSIDE MANAGEMENT EXPENSE	24,000	24,000	100%	24,000	24,000	100%	26,160	109%
	003 EMPLOYMENT TAXES AND BENEFITS	38,500	32,726	85%	36,000	35,000	97%	38,000	109%
	SUB-TOTAL SALARIES	215,000	206,253	96%	219,000	213,000	97%	224,160	105%
	010 OFFICE EXPENSE								
	000 OFFICE SUPPLIES	12,000	7,551	63%	10,000	7,000	70%	25,000	357%
	001 COMPUTER EXPENSE	4,500	9,943	221%	6,500	3,600	55%	4,500	125%
	002 TECHNICAL SERVICES	1,000	1,727	173%	2,000	1,000	50%	1,000	100%
	003 BILLING EXPENSE	27,000	26,979	100%	27,000	27,500	102%	28,000	102%
	004 OFFICE TELEPHONES	8,000	7,300	91%	8,000	7,500	94%	7,200	96%
	005 PUBLIC RELATIONS	3,000	1,359	45%	3,000	2,200	73%	2,200	100%
	006 OFFICE RENT EXPENSE	15,600	15,600	100%	15,600	15,600	100%	0	0%
	007 OFFICE MACHINE RENTAL	10,500	4,647	44%	8,000	6,000	75%	6,000	100%
	008 ELECTRICITY - OFFICE	1,700	1,721	101%	1,800	1,800	100%	0	0%
	009 OTHER OFFICE	1,500	1,984	132%	2,500	2,500	100%	5,000	200%
	SUB-TOTAL OFFICE EXPENSES	84,800	78,811	93%	84,400	74,700	89%	78,900	106%

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011 PROFESSIONAL EXPENSE									
	000 METER READERS SERVICES	20,000	23,186	116%	24,000	24,000	100%	0	0%
	001 ENGINEERING/GIS/SURVEYING SERVICES	1,000	0	0%	17,500	15,000	86%	15,000	100%
	002 LEGAL SERVICES	20,000	8,873	44%	10,000	9,200	92%	10,000	109%
	003 ACCOUNTING SERVICES	8,000	425	5%	1,000	1,500	150%	1,500	100%
	004 OTHER PROFESSIONAL SERVICES	1,500	1,526	102%	1,500	2,200	147%	2,000	91%
	SUB-TOTAL PROFESSIONAL EXPENSE	50,500	34,010	67%	54,000	51,900	96%	28,500	55%
012 OTHER EXPENSE									
	000 DUES AND SUBSCRIPTION	3,500	3,509	100%	3,500	3,500	100%	3,500	100%
	001 COMMISSIONER ED.& TRAVEL	4,000	0	0%	2,500	500	20%	2,500	500%
	002 EMPLOYEE ED.& TRAVEL	8,000	6,470	81%	8,500	8,000	94%	9,000	113%
	003 LIABILITY INSURANCE	34,500	32,375	94%	35,000	34,000	97%	35,000	103%
	004 TAXES, FEES, & PERMIT	90,000	95,022	106%	95,000	105,000	111%	110,000	105%
	005 OTHER EXPENSES	1,000	0	0%	500	500	100%	500	100%
	006 COMMISSIONER COMPENSATION	8,000	8,778	110%	8,000	8,600	108%	8,600	100%
	007 GOOD NEIGHBOR	1,000	978	98%	1,000	950	95%	950	100%
	SUB-TOTAL OTHER EXPENSE	150,000	147,133	98%	154,000	161,050	105%	170,050	106%
	TOTAL ADMINISTRATIVE	500,300	466,207	93%	511,400	500,650	98%	501,610	100.2%

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	003 FIELD PAYROLL								
	000 WAGES - FIELD	172,000	163,174	95%	205,000	205,000	100%	215,000	105%
	001 TAXES AND BENEFITS - FIELD	59,000	49,999	85%	64,000	64,000	100%	72,000	113%
003	SUB-TOTAL FIELD PAYROLL	231,000	213,173	92%	269,000	269,000	100%	287,000	107%
	004 COMMON EXPENSE								
	000 VEHICLE EXPENSES	25,000	18,775	75%	20,000	\$ 21,500	108%	21,500	100%
	001 CELLULAR PHONES EXPENSE	3,500	3,400	97%	6,000	\$ 5,600	93%	5,600	100%
	002 EQUIPMENT RENTAL EXPENSE	1,000	840	84%	1,000	\$ 1,100	110%	1,000	91%
	003 EQUIPMENT/TOOLS EXPENSE	5,000	2,739	55%	8,500	\$ 15,000	176%	15,000	100%
	004 SAFETY EQUIPMENT/PPE EXPENSE	5,000	5,113		5,000	\$ 2,500	50%	2,500	100%
	005 MAINTENANCE GENERAL EXPENSE	10,000	10,326	103%	10,000	\$ 15,000	150%	10,000	67%
	006 OTHER COMMON EXPENSE	3,000	2,024	67%	3,000	\$ 2,000	67%	2,000	100%
004	SUB-TOTAL COMMON EXPENSE	52,500	43,216	82%	53,500	62,700	117%	57,600	92%
	005 DISTRIBUTION EXPENSE								
	000 METER/SERVICE BOX EXPENSE	1,500	2,875	192%	3,000	\$ 1,000	33%	1,000	100%
	001 DISTRIBUTION LINES EXPENSE	15,000	13,909	93%	15,000	\$ 18,500	123%	18,500	100%
	002 CONTRACTOR LABOR EXPENSE	1,500	0	0%	1,500	\$ 650	43%	650	100%
	004 OTHER DISTRIBUTION EXPENSE	500	0	0%	500	\$ 500	100%	500	100%
005	SUB-TOTAL DISTRIBUTION EXPENSE	18,500	16,785	91%	20,000	20,650	103%	20,650	100%

006 PRODUCTION EXPENSE									
000	ELECTRICITY - PRODUCTION / TREATMENT EXPENSE	36,000	31,957	89%	36,000	35,000	97%	36,000	103%
001	TREATMENT MAINTENANCE / REPAIR EXPENSE	1,000	0		2,000	2,500	125%	2,500	100%
002	PRODUCTION MAINTENANCE / REPAIR EXPENSE	14,500	5,666	39%	15,000	25,000	167%	20,000	80%
005	TREATMENT PARTS / SUPPLIES EXPENSE	2,500	0	0%	6,000	6,500	108%	6,000	92%
006	WATER TESTING EXPENSE	6,000	7,441		5,500	8,000	145%	8,000	100%
007	PRODUCTION PARTS / SUPPLIES EXPENSE	0	0		1,500	1,000		1,000	100%
008	OTHER TREATMENT/ PRODUCTION EXPENSE	2,500	4,597	184%	1,500	1,000	67%	1,000	100%
006	SUB-TOTAL PRODUCTION / TREATMENT EXPENSE	62,500	49,661	79%	67,500	79,000	117%	74,500	94%
TOTAL OPERATIONAL EXPENSE		364,500	322,835	89%	410,000	431,350	105%	439,750	101.9%

REVENUES	BUDGETED 2014	ACTUAL 2014	% OF BUDGET	BUDGETED 2015	PROJECTED 2015	% OF BUDGET	2016 PROPOSED BUDGET	% Diff. Proj
000 BASE RATE	1,295,000	1,302,773	101%	1,295,000	1,324,000	102%	1,326,000	100.2%
001 METERED WATER SALES	244,000	243,321	100%	278,000	283,000	102%	292,000	103.2%
002 NEW ACCOUNT FEES	8,000	5,427	68%	8,000	7,200	90%	8,000	111.1%
003 DELINQUENT/LOCK OFF FEES	30,000	34,389	115%	36,000	50,000	139%	52,000	104.0%
001 TOTAL OPERATIONAL REVENUE	1,577,000	1,585,910	101%	1,617,000	1,664,200	103%	\$ 1,678,000	103.8%
000 BANK INTEREST	1,800	4,150	231%	3,000	4,500	150%	4,500	100.0%
001 CONNECTION FEES	15,000	28,997	193%	15,000	19,000	127%	19,000	100.0%
002 SURFSIDE MANAGEMENT CONTRACT	60,000	60,000	100%	60,000	60,000	100%	65,400	109.0%
003 SURFSIDE REIMBURSABLES	1,800	2,278	127%	2,000	2,200	110%	2,200	100.0%
004 CUSTOMER SERVICE CHARGES	15,000	4,975	33%	10,000	8,000	80%	8,000	100.0%
005 SURPLUS INCOME	2,000	5,399	270%	6,500	9,500	146%	4,500	47.4%
006 GOOD NEIGHBOR REVENUE	1,000	972	97%	1,000	950	95%	950	100.0%
TOTAL NON-OPERATIONAL REVENUE	96,600	106,770	111%	97,500	104,150	107%	104,550	100.4%
TOTAL REVENUE	1,673,600	1,692,681	101%	1,714,500	1,768,350	103%	1,782,550	100.8%