

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of 15-16 Budget
Total Revenue	4,089,448	3,435,546	77,592	109,336	261,716	210,755	8,184,393
Operating Revenue	3,448,189	3,359,125	74,145	107,403	21,743	210,439	7,221,044
Customer Service Charges	1,241,000	2,866,000	72,000	-	-	-	4,179,000
Customer Usage Charges	1,983,443	65,000	-	-	-	-	2,048,443
Internal Service Charges	16,000	-	-	-	-	-	16,000
Internal Usage Charges	29,000	-	-	-	-	-	29,000
User Fees	-	-	-	-	-	-	-
County Service Area	-	-	-	-	-	210,439	210,439
Bulk Water Sales/Construction Water	11,000	-	-	-	-	-	11,000
Late Charges/Bank Charges	64,400	25,760	1,840	-	-	-	92,000
New Service Installation	-	-	-	-	-	-	-
Plan Check/Will Serve/Inspection Fees	2,500	2,500	-	-	-	-	5,000
Administration/Reconnection	79,940	8,360	-	-	-	-	88,300
Rent	-	-	-	-	16,200	-	16,200
Interest Income	3,906	39,505	305	-	3,943	-	47,659
Miscellaneous Income	17,000	17,000	-	-	-	-	34,000
Property Tax/Assessments	-	-	-	107,403	-	-	107,403
Designated Revenue	-	335,000	-	-	1,600	-	336,600
Discretionary Revenue	-	-	3,362	1,933	239,955	-	245,250
Property Tax/Assessments	-	-	3,362	1,933	239,955	-	245,250
Restricted Revenue	641,259	76,421	85	-	18	316	718,099
System Connection Fees	27,200	12,800	-	-	-	-	40,000
Conservation Fees	-	60,000	-	-	-	-	60,000
Quimby Fees	-	-	-	-	-	-	-
Grants	614,059	-	-	-	-	-	614,059
LAIIF Interest	-	3,621	85	-	18	316	4,040
Total Expenses	(5,157,973)	(3,147,205)	(126,337)	(60,591)	(199,825)	(201,256)	(8,893,187)
Personnel Expenses	(938,531)	(1,094,388)	-	-	-	-	(2,032,919)
Salaries	(615,839)	(612,402)	-	-	-	-	(1,228,241)
Overtime Pay	(14,039)	(13,961)	-	-	-	-	(28,000)
Oncall/Pager Pay	(8,022)	(7,978)	-	-	-	-	(16,000)
Degree/Certification Pay	(10,973)	(10,911)	-	-	-	-	(21,884)
Holiday Pay	(29,153)	(28,990)	-	-	-	-	(58,143)
Vacation Pay	(38,350)	(38,136)	-	-	-	-	(76,486)
Sick Pay	(25,439)	(25,297)	-	-	-	-	(50,735)
Directors Pay	(26,534)	(26,386)	-	-	-	-	(52,920)
Payroll Tax Expense	(60,067)	(59,732)	-	-	-	-	(119,799)
Health Insurance	(168,026)	(167,087)	-	-	-	-	(335,113)
Workers Compensation	(30,212)	(30,043)	-	-	-	-	(60,255)
Other Benefits (Education Reimburse)	-	-	-	-	-	-	-
PERS Contribution	(73,878)	(73,465)	-	-	-	-	(147,343)
Less Capitalized Labor/Benefits	162,000	-	-	-	-	-	162,000
Direct Operating Expenses	(678,657)	(281,172)	(84,625)	(14,625)	(3,025)	(127,340)	(1,189,444)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of 15-16 Budget
Meters	-	-	-	-	-	-	-
Engineering	(10,400)	(500)	-	-	-	-	(10,900)
Electricity Expense	(239,400)	(130,000)	(82,875)	(14,625)	(125)	(2,375)	(469,400)
Utilities - Water	-	-	-	-	-	(20,000)	(20,000)
Utilities - Other Than Water	(7,310)	(11,290)	-	-	-	(2,100)	(20,700)
Equipment Leases	(6,500)	(6,500)	-	-	-	-	(13,000)
Operating Expenses	(960)	(3,840)	-	-	-	-	(4,800)
Purchased Water	(50,000)	-	-	-	-	-	(50,000)
Billing Expense	(42,775)	(9,886)	(1,750)	-	-	-	(54,411)
Operating Supplies	(800)	(920)	-	-	-	-	(1,720)
Parks Supplies & Maintenance	-	-	-	-	(2,650)	(99,465)	(102,115)
Pool Supplies & Maintenance	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-
Safety Supplies & Training	(5,300)	(5,380)	-	-	(100)	(100)	(10,880)
System Repair & Maintenance	(276,004)	(58,953)	-	-	-	(3,300)	(338,257)
System Tests	(6,750)	(20,900)	-	-	-	-	(27,650)
Uniforms	(4,500)	(4,500)	-	-	-	-	(9,000)
Auto & Truck Expense	(27,958)	(28,503)	-	-	(150)	-	(56,611)
Banked Water Expense	-	-	-	-	-	-	-
General and administrative	(2,114,720)	(1,100,533)	(41,712)	(45,966)	(139,528)	(73,916)	(3,516,375)
Accounting Consultants	(99,717)	(93,031)	(12,406)	(12,213)	(32,439)	(24,394)	(274,200)
Public Affairs	(7,236)	(7,236)	-	-	(25)	-	(14,497)
Legal Fees	(69,816)	(69,816)	(3,000)	(5,000)	(6,000)	(15,000)	(168,632)
Adjudication	(121,500)	-	-	-	-	-	(121,500)
Outside Services	(731,929)	(81,710)	(2,310)	(9,200)	(4,620)	(6,500)	(836,269)
Conservation Program	(16,815)	(539)	-	-	-	-	(17,354)
Advertising/Promotion	(368)	(368)	-	-	-	-	(736)
Bad Debt Expense	(2,250)	(2,250)	(500)	-	-	-	(5,000)
Building & Grounds Maintenance	(16,200)	(16,274)	-	-	-	-	(32,474)
Security Services	(2,790)	(4,890)	-	-	-	-	(7,680)
Computer Hardware	(4,095)	(4,095)	-	-	(80)	-	(8,270)
Computer Software	(3,625)	(3,625)	-	-	(205)	-	(7,455)
Computer Services/Consulting	(71,345)	(71,345)	-	-	(1,600)	-	(144,290)
Computer Licenses & Software	(2,100)	(2,100)	-	-	-	-	(4,200)
Election Expense	-	-	(17,500)	(17,500)	-	-	(35,000)
Dues & Subscriptions	(26,353)	(9,680)	-	-	-	-	(36,033)
Recruitment	-	-	-	-	-	-	-
Employment Costs	(1,385)	(2,390)	-	-	-	-	(3,775)
Employee Retention	(255)	(255)	-	-	-	-	(510)
Education - Conferences & Seminars	(4,636)	(4,636)	-	-	(250)	-	(9,522)
Training/Certification	(3,905)	(3,405)	-	-	-	-	(7,310)
Resource Material	(370)	(370)	-	-	-	-	(740)
Director Training/Seminars	(5,295)	(5,295)	-	-	-	-	(10,590)

	Water	Sewer	Street Lighting	LLAD # 2	Park	Park Maintenance	Sum of 15-16 Budget
Insurance - Liability	(80,000)	(75,000)	-	-	(6,500)	-	(161,500)
Office Expense	(21,726)	(19,651)	(150)	(20)	(30)	-	(41,577)
Office Supplies	(2,340)	(2,340)	-	-	(395)	-	(5,075)
Business Expense	(38,260)	(24,375)	(2,312)	-	(75)	-	(65,022)
Office Furniture & Equipment	(1,520)	(1,520)	-	-	(20)	-	(3,060)
Emergency Preparedness	(250)	(250)	-	-	-	-	(500)
Utilities	(14,012)	(14,012)	-	-	(2,050)	-	(30,074)
Principal Expense	(660,109)	(404,714)	(3,362)	(1,933)	(81,087)	(26,992)	(1,178,197)
Interest Expense	(104,518)	(175,361)	(172)	(100)	(4,152)	(1,030)	(285,333)
Discounts	-	-	-	-	-	-	-
Depreciation Expense - Noncash	(1,426,065)	(671,112)	-	-	(57,272)	-	(2,154,449)
Depreciation Expense - Noncash	(1,426,065)	(671,112)	-	-	(57,272)	-	(2,154,449)
CIP Write-Off	-	-	-	-	-	-	-
CIP Write-Off	-	-	-	-	-	-	-
Net Operating Surplus (Deficit)	(1,068,525)	288,341	(48,745)	48,745	61,891	9,499	(708,794)
LESS: Capital Projects	(442,000)	(1,290,000)	-	-	-	-	(1,732,000)
ADD: Transfer from Reserve	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Assigned	326,632	154,554	-	-	-	-	481,186
Unrestricted	-	343,771	-	-	-	-	343,771
TRANSFERS:	-	-	-	-	-	-	-
To Street Lighting Fund	-	-	48,745	(48,745)	(104,845)	(9,499)	-
To Water Fund	114,344	-	-	-	-	-	-
Adjustments:	-	-	-	-	-	-	-
75% Depreciation Add Back	1,069,549	503,334	-	-	42,954	-	1,615,837
Increase (Decrease) in Net Position	(0)	0	-	-	-	-	(0)
Beginning Fund Balance (Audited)	23,947,619	14,756,325	(58,659)	(18,498)	(1,693,674)	(238,619)	36,694,494
Available Fund Balance (Budget 2015-2016)	23,947,619	14,756,325	(58,659)	(18,498)	(1,693,674)	(238,619)	36,694,494