

Water/Wastewater Utility Fund PRELIMINARY CY2018 Financial Report

Year to Date as of December 31, 2018

Fund Name (Multiple Items)
Acct Type for Reporting Expense

Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% to Budget (YTD)	CY18 Dec P12	CY17 Dec P12	% Variance (P)
Water	-55,327,242	-48,323,968	87.34%	-52,066,851	3,742,882	-7.19%	-5,527,987	-8,237,344	-32.89%
Salaries & Wages	-6,642,390	-6,741,513	101.49%	-6,705,794	-35,719	0.53%	-547,776	-512,633	6.86%
Benefits & Related	-2,647,105	-2,441,226	92.22%	-2,475,262	34,037	-1.38%	-197,889	-194,231	1.88%
Capital Outlay	-10,938,500	-7,493,704	68.51%	-6,136,130	-1,357,574	22.12%	-1,955,246	-2,393,220	-18.30%
Grants & Contributions	-52,438	-168,775	321.86%	-55,838	-112,937	202.26%	-4,250	0	#DIV/0!
Interfund TF (Exp)	-1,026,224	-1,034,448	100.80%	-930,180	-104,268	11.21%	-86,204	-77,515	11.21%
Purchased Items	-4,810,040	-3,978,696	82.72%	-4,243,985	265,290	-6.25%	-457,933	-461,452	-0.76%
Purchased Services	-3,776,831	-1,929,383	51.08%	-3,182,086	1,252,702	-39.37%	-506,509	-736,057	-31.19%
Purchased Water	-25,433,714	-24,536,224	96.47%	-28,337,575	3,801,352	-13.41%	-1,772,181	-3,862,237	-54.12%
City Clerk	-3,578	-1,529	42.73%	-7,038	5,509	-78.28%	-14	-269	-94.69%
City Managers Office	-249,901	-199,578	79.86%	-162,391	-37,187	22.90%	-12,890	-15,027	-14.22%
Debt Service	-2,863,389	-2,864,856	100.05%	-2,852,369	-12,486	0.44%	-3	-27	-89.68%
Finance	-1,430,671	-1,165,820	81.49%	-1,262,504	96,685	-7.66%	-119,051	-113,118	5.25%
Human Resources	-120,981	-87,561	72.38%	-89,471	1,911	-2.14%	-6,645	-6,412	3.64%
Information Technology	-881,142	-407,969	46.30%	-311,603	-96,366	30.93%	-22,409	-19,239	16.48%
Insurance	-2,197	-2,196	99.95%	-23,352	21,156	-90.60%	-183	-1,946	-90.60%
Legal	-61,804	-50,567	81.82%	-92,310	41,744	-45.22%	-3,924	-3,824	2.61%
Mayor And Council	-59,825	-14,746	24.65%	-15,030	284	-1.89%	-1,187	-1,216	-2.37%
Police	-336,504	-343,451	102.06%	-321,482	-21,968	6.83%	-16,469	-20,001	-17.66%
Public Works	-666,934	-446,884	67.01%	-250,363	-196,521	78.49%	-9,487	-18,663	-49.16%
Transp Engineer Development	-120,101	-82,956	69.07%	-117,120	34,165	-29.17%	-5,001	-9,026	-44.60%
Grand Total	-62,124,269	-53,992,080	86.91%	-57,571,887	3,579,806	-6.22%	-5,725,251	-8,446,112	-32.21%

Water/Waste Water Utility PRELIMINARY CY2018 Financial Report

Year to Date as of December 31, 2018

Fund Name (Multiple Items)

Row Labels	Data								
	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
Revenue									
Charges for Service	58,666,464	59,720,847	101.80%	54,572,017	5,148,830	9.43%	4,161,786	4,321,586	-159,800
Fines, Fees, and Surcharges	374,905	456,567	121.78%	679,579	-223,012	-32.82%	30,780	26,809	3,972
Interfund TF	2,817,744	0	0.00%	2,570,490	-2,570,490	-100.00%	0	2,570,490	-2,570,490
Other Revenue	415,226	49,705	11.97%	299,148	-249,443	-83.38%	2,645	44,929	-42,284
Outside Revenue Sources	59,979	88,853	148.14%	369,317	-280,464	-75.94%	27,004	290,196	-263,193
Revenue Total	62,334,318	60,315,972	96.76%	58,490,550	1,825,422	3.12%	4,222,215	7,254,010	-3,031,795
Expense									
Salaries & Wages	-8,090,769	-7,982,492	98.66%	-8,008,835	26,343	-0.33%	-633,084	-607,643	-25,441
Benefits & Related	-3,156,139	-2,846,784	90.20%	-2,914,322	67,537	-2.32%	-224,949	-227,308	2,359
Capital Outlay	-11,886,600	-7,942,982	66.82%	-6,187,241	-1,755,741	28.38%	-1,958,000	-2,393,220	435,220
Debt Service	-2,863,389	-2,864,856	100.05%	-2,852,369	-12,486	0.44%	-3	-27	24
Grants & Contributions	-52,438	-170,578	325.30%	-55,838	-114,740	205.49%	-4,250	0	-4,250
Interfund TF	-1,028,421	-1,036,644	100.80%	-956,472	-80,172	8.38%	-86,387	-79,706	-6,681
Purchased Items	-30,273,254	-28,527,723	94.23%	-32,593,867	4,066,144	-12.48%	-2,231,791	-4,324,805	2,093,014
Purchased Services	-4,773,259	-2,620,021	54.89%	-4,003,495	1,383,474	-34.56%	-586,787	-813,449	226,662
Expense Total	-62,124,269	-53,992,080	86.91%	-57,572,439	3,580,358	-6.22%	-5,725,251	-8,446,158	2,720,907
Net Revenue(Expense)	210,049	6,323,892	3010.67%	918,112	5,405,780	588.79%	-1,503,036	-1,192,148	-310,888

Water/Waste Water Utility PRELIMINARY CY2018 Financial Report

Year to Date as of December 31, 2018

Fund Name (Multiple Items)

Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
Revenue									
Charges for Service									
Connection Fees	1,350,000	1,398,559	103.60%	1,753,975	-355,416	-20.26%	117,562	88,395	29,167
Customer Charge	4,563,600	5,697,071	124.84%	4,742,299	954,771	20.13%	437,562	402,765	34,797
Damage To City Property	505	1,631	323.01%	0	1,631	#DIV/0!	0	0	0
Department Service Charges	36,835	40,758	110.65%	37,051	3,707	10.00%	0	0	0
Phosphorus	575,291	571,133	99.28%	167,075	404,058	241.84%	44,518	23,047	21,471
Retail Rate	9,551,037	10,396,665	108.85%	8,909,764	1,486,900	16.69%	667,172	672,417	-5,245
Unincorporated Surcharge	234,176	89,454	38.20%	88,478	976	1.10%	6,676	7,072	-396
Usage Charge	18,738,189	18,580,736	99.16%	15,651,105	2,929,631	18.72%	1,419,205	1,390,112	29,092
Wholesale Charge	23,616,831	22,944,841	97.15%	23,222,269	-277,428	-1.19%	1,469,092	1,737,778	-268,686
Charges for Service Total	58,666,464	59,720,847	101.80%	54,572,017	5,148,830	9.43%	4,161,786	4,321,586	-159,800
Fines, Fees, and Surcharges									
Installation Fees	220,000	225,622	102.56%	254,686	-29,064	-11.41%	15,699	12,969	2,730
Late Payment Fee	101,000	152,247	150.74%	121,325	30,922	25.49%	9,041	9,685	-644
Ordinance Violations	253	0	0.00%	0	0	#DIV/0!	0	0	0
Service Fees	8,202	33,804	412.14%	63,249	-29,445	-46.55%	318	4,120	-3,802
Turn-Off/On Fee	25,250	18,635	73.80%	15,890	2,745	17.28%	4,690	35	4,655
Water/Sewer Extensions	20,200	26,259	129.99%	224,429	-198,170	-88.30%	1,032	0	1,032
Fines, Fees, and Surcharges Total	374,905	456,567	121.78%	679,579	-223,012	-32.82%	30,780	26,809	3,972
Interfund TF									
Loan Transfer	2,817,744	0	0.00%	2,570,490	-2,570,490	-100.00%	0	2,570,490	-2,570,490
Interfund TF Total	2,817,744	0	0.00%	2,570,490	-2,570,490	-100.00%	0	2,570,490	-2,570,490
Other Revenue									
Bad Debt	0	207	#DIV/0!	247	-40	-16.34%	0	0	0

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Fund Name (Multiple Items)

Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
Other Receipts	405,126	33,363	8.24%	248,134	-214,771	-86.55%	2,645	23,805	-21,160
Sale Of Property	10,100	16,136	159.76%	50,767	-34,631	-68.22%	0	21,124	-21,124
Other Revenue Total	415,226	49,705	11.97%	299,148	-249,443	-83.38%	2,645	44,929	-42,284
Outside Revenue Sources									
Gain/Loss On Investment	0	0	#DIV/0!	20,981	-20,981	-100.00%	0	0	0
Interest On Investments	27,000	0	0.00%	20,420	-20,420	-100.00%	0	0	0
Lease Income	0	77,901	#DIV/0!	0	77,901	#DIV/0!	27,996	0	27,996
Money Manager Fees	-6,500	-3,649	56.13%	-3,033	-616	20.31%	-993	-601	-392
Other Interest Income	1,010	0	0.00%	287,147	-287,147	-100.00%	0	287,147	-287,147
Rental Income	38,469	14,600	37.95%	43,801	-29,201	-66.67%	0	3,650	-3,650
Outside Revenue Sources Total	59,979	88,853	148.14%	369,317	-280,464	-75.94%	27,004	290,196	-263,193
Revenue Total	62,334,318	60,315,972	96.76%	58,490,550	1,825,422	3.12%	4,222,215	7,254,010	-3,031,795
Expense									
Salaries & Wages									
Regular Pay	-7,681,353	-7,233,447	94.17%	-7,376,159	142,712	-1.93%	-565,189	-550,131	-15,058
Overtime Pay	-547,938	-698,099	127.40%	-584,436	-113,663	19.45%	-67,498	-54,978	-12,520
Other Compensation	183,862	-21,389	-11.63%	-21,881	492	-2.25%	0	-1,982	1,982
Temporary Pay	-45,340	-29,557	65.19%	-26,359	-3,198	12.13%	-397	-552	155
Salaries & Wages Total	-8,090,769	-7,982,492	98.66%	-8,008,835	26,343	-0.33%	-633,084	-607,643	-25,441
Benefits & Related									
Employer Contributions/Dental	-83,405	-72,764	87.24%	-75,828	3,064	-4.04%	-6,035	-6,192	157
Employer Contributions/Life In	-13,635	-12,279	90.06%	-12,402	123	-0.99%	-997	-1,013	17
Employer Contributions/Medical	-1,533,999	-1,239,191	80.78%	-1,271,408	32,216	-2.53%	-97,796	-103,876	6,080
Employer Contributions/Unemploy	-10,659	-9,991	93.73%	-10,298	307	-2.98%	-742	-788	47
Employer Contributions/Wcomp	-56,889	-56,892	100.01%	-53,400	-3,492	6.54%	-4,741	-4,450	-291

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Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
IMRF	-895,666	-891,752	99.56%	-919,835	28,084	-3.05%	-69,349	-68,211	-1,139
Medicare	-107,029	-107,546	100.48%	-108,859	1,313	-1.21%	-8,720	-8,346	-374
Social Security	-454,857	-456,369	100.33%	-462,291	5,923	-1.28%	-36,569	-34,432	-2,137
Benefits & Related Total	-3,156,139	-2,846,784	90.20%	-2,914,322	67,537	-2.32%	-224,949	-227,308	2,359
Capital Outlay									
Building Improvements	0	-176,530	#DIV/0!	-1,000	-175,530	17552.95%	-127	0	-127
Infrastructure	-10,786,500	-6,895,915	63.93%	-5,189,678	-1,706,237	32.88%	-1,952,534	-2,188,257	235,723
Technology	-729,100	-279,982	38.40%	-304,999	25,017	-8.20%	-2,628	-16,046	13,418
Vehicles And Equipment	-371,000	-590,555	159.18%	-691,564	101,009	-14.61%	-2,712	-188,917	186,205
Capital Outlay Total	-11,886,600	-7,942,982	66.82%	-6,187,241	-1,755,741	28.38%	-1,958,000	-2,393,220	435,220
Debt Service									
Bond Issuance Cost	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0
Gain/Loss On Bond Refunding	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0
Interest	-922,491	-923,958	100.16%	-983,972	60,014	-6.10%	-3	-27	24
Principal	-1,940,898	-1,940,898	100.00%	-1,868,398	-72,500	3.88%	0	0	0
Debt Service Total	-2,863,389	-2,864,856	100.05%	-2,852,369	-12,486	0.44%	-3	-27	24
Grants & Contributions									
Contribution To Other Entities	-52,438	-56,874	108.46%	-55,091	-1,783	3.24%	0	0	0
Reimbursement Programs	0	-113,705	#DIV/0!	-747	-112,957	15118.43%	-4,250	0	-4,250
Grants & Contributions Total	-52,438	-170,578	325.30%	-55,838	-114,740	205.49%	-4,250	0	-4,250
Interfund TF									
Transfer Out	-1,028,421	-1,036,644	100.80%	-956,472	-80,172	8.38%	-86,387	-79,706	-6,681
Interfund TF Total	-1,028,421	-1,036,644	100.80%	-956,472	-80,172	8.38%	-86,387	-79,706	-6,681
Purchased Items									
Books And Publications	-5,540	-1,704	30.76%	-2,155	451	-20.93%	0	-110	110

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Fund Name (Multiple Items)

Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
Electric	-2,547,636	-2,420,355	95.00%	-2,629,135	208,779	-7.94%	-189,941	-232,332	42,391
Equipment Parts	-236,400	-285,462	120.75%	-255,465	-29,997	11.74%	-128,998	-32,941	-96,057
Internet	-178,405	-180,863	101.38%	-180,071	-793	0.44%	-318	0	-318
Inventory Issues - Contra	0	-461	#DIV/0!	772,908	-773,369	-100.06%	0	0	0
Lubricants And Fluids	-12,200	-11,218	91.95%	-11,200	-17	0.15%	-556	0	-556
Natural Gas	-45,600	-38,688	84.84%	-27,725	-10,963	39.54%	-5,620	-3,168	-2,452
Office Supplies	-10,000	-10,312	103.12%	-9,591	-721	7.51%	-353	-1,886	1,533
Operating Supplies	-1,406,850	-783,867	55.72%	-1,574,591	790,724	-50.22%	-69,549	-101,426	31,878
Salt And Chemicals	-322,980	-214,077	66.28%	-228,012	13,935	-6.11%	-42,203	-17,661	-24,542
Technology Hardware	-39,945	-28,979	72.55%	-102,236	73,257	-71.65%	-21,061	-72,269	51,208
Telephone	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0
Water	-25,433,714	-24,536,224	96.47%	-28,337,575	3,801,352	-13.41%	-1,772,181	-3,862,237	2,090,056
Water And Sewer	-33,984	-15,514	45.65%	-9,019	-6,495	72.01%	-1,013	-775	-238
Purchased Items Total	-30,273,254	-28,527,723	94.23%	-32,593,867	4,066,144	-12.48%	-2,231,791	-4,324,805	2,093,014
Purchased Services									
Advertising And Marketing	-3,000	-3,000	100.00%	-3,000	0	0.00%	0	0	0
Architect And Engineer Service	-656,400	-366,673	55.86%	-676,585	309,912	-45.81%	-163,979	-136,930	-27,048
Building And Grounds Maint	-1,712,525	-783,738	45.77%	-1,306,853	523,115	-40.03%	-299,092	-308,196	9,104
Dues And Subscriptions	-82,951	-60,653	73.12%	-113,272	52,619	-46.45%	-281	-1,056	775
Equipment Maintenance	-57,923	-93,692	161.75%	-57,176	-36,516	63.87%	-23,774	-1,019	-22,754
Financial Service	-17,000	-42,199	248.23%	-17,006	-25,193	148.14%	-3,296	-93	-3,202
Financial Service Fees	-250,000	-104,758	41.90%	-410,997	306,239	-74.51%	0	-33,238	33,238
Hr Service	-2,880	-3,885	134.90%	-1,400	-2,485	177.50%	-210	-300	90
Laundry Service	-18,233	-21,217	116.36%	-13,863	-7,354	53.05%	-2,820	-1,631	-1,190
Legal Service	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0

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Fund Name (Multiple Items)

Data									
Row Labels	CY18 Budget	CY18 YTD	% of Budget	CY17 YTD	\$ Variance (YTD)	% Variance (YTD)	CY18 Dec P12	CY17 Dec P12	\$ Variance (P)
Mileage Reimbursement	-575	-120	20.87%	-344	224	-65.16%	0	-40	40
Operational Service	-1,088,430	-732,020	67.25%	-1,000,797	268,777	-26.86%	-54,372	-293,557	239,185
Other Expenses	-120	-397	331.24%	0	-397	#DIV/0!	0	0	0
Other Professional Service	-516,682	-123,813	23.96%	-161,360	37,547	-23.27%	-7,938	-18,806	10,868
Postage And Delivery	-147,550	-120,478	81.65%	-117,445	-3,033	2.58%	-10,635	-131	-10,505
Printing Service	-72,900	-68,992	94.64%	-67,104	-1,888	2.81%	-13,480	-12,535	-944
Rental Fees	-46,250	-15,001	32.43%	-4,476	-10,525	235.12%	-4,600	-427	-4,173
Software And Hardware Maint	-35,060	-8,035	22.92%	-5,180	-2,855	55.12%	0	0	0
Education And Training	-64,780	-71,349	110.14%	-46,635	-24,714	53.00%	-2,311	-5,489	3,178
Purchased Services Total	-4,773,259	-2,620,021	54.89%	-4,003,495	1,383,474	-34.56%	-586,787	-813,449	226,662
Expense Total	-62,124,269	-53,992,080	86.91%	-57,572,439	3,580,358	-6.22%	-5,725,251	-8,446,158	2,720,907
Net Revenue(Expense)	210,049	6,323,892	3010.67%	918,112	5,405,780	588.79%	-1,503,036	-1,192,148	-310,888