

Water Utility Reserve

**WATER UTILITY RESERVE FUND**

**REVENUE**

	<u>Past Years Actuals</u>			2016			2017
	2013	2014	2015	Adopted	Estimated	Account #	Proposed Budget
1	\$0	\$20,910	\$25,155	\$25,889	\$25,758	400000 Beginning Fund Balance	\$18,906
2	\$6,239	\$4,978	\$4,751	\$4,950	\$5,100	431000 Reserve Charges	\$5,100
3	\$49	\$44	\$42	\$20	\$20	419100 Interest Income	\$20
<b>Transfers In</b>							
4	\$0	\$0		\$58,500	\$58,500	491202 WP LOAN Water Prjt Fnd (Audit)	\$0
5	\$6,288	\$25,932	\$29,948	\$89,359	\$89,378	<b>Total Revenue</b>	<b>\$24,026</b>

**WATER UTILITY RESERVE EXPENSES**

6	\$0	\$784	\$4,206	\$23,359	\$5,193	800100 Capital Outlay	\$12,013
7	\$0	\$2	\$21	\$7,500	\$6,779	800200 Equipment Replacement	\$12,013
<b>Transfers Out</b>							
8	\$0	\$0	\$0	\$58,500	\$58,500	900200 WP Loan to Sewer (AUDIT)	\$0
9	\$0	\$786	\$4,227	\$89,359	\$70,472	<b>Total Expenses</b>	<b>\$24,026</b>

**WATER UTILITY RESERVE FUND TOTALS**

10	\$7,596	\$25,932	\$29,948	\$89,359	\$89,378	Revenue	\$24,026
11	\$0	\$786	\$4,227	\$89,359	\$70,472	Expenses	\$24,026
12	\$7,596	\$25,146	\$25,721	\$0	\$18,906	Total	\$0

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**WATER UTILITY RESERVE FUND**

**REVENUE**

This is the balance of funds carried over from the previous year.

**Reserve Charges**

This is .50 on the monthly bill for approx. 650 customers.

**Interest** earned on City money in the Local Government Pool bank.

**Transfers In:** the auditors have asked for this audit trail to show the proper distribution of Water Project loans from 2010. You will see this off set on line 8.

**WATER UTILITY RESERVE EXPENSES**

**Capital Outlay / Equipment Replacement**

Unforeseen repairs and system improvements.

**Transfers Out:** This is an audit trail that offsets line 4.

**WATER UTILITY RESERVE FUND TOTALS**

Revenue and Expenses must balance. When dealing with actuals after the year is complete or near complete, you will see a difference between revenue and expenses. The difference must be a negative and will become the beginning balance for the next year.

*See line 12 of 2015 EST and line 1 of 2016 proposed.*

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**Materials and Supplies** for City Hall, Council, Planning etc. **Building Repair** and maintenance is any costs to r

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Tire repair and general vehicle maintenance. Fuel for the police vehicles.

CAD, LEADS maintenance agreements come out of **Software Maintenance**.

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Materials, rental of equipment etc to help complete street projects. Also street sweeping comes out of the Gener

This is the amount paid to Pendleton Parks and Rec for admittance into the swim park as well as the bus fee for our **swim pro**

Repair and replacement of equipment needed to maintain the park. This line item is intended to accumulate over

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repair the City Hall, Council Chambers or Library, such as changing out lights, door repair

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al Fund

**rogram.** Replacement of trees and shrubs in the park and through the City. **Materials and supplies** for upkeep of the park. P

the years to replace equipment as needed.

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ower and Lights at the park.