

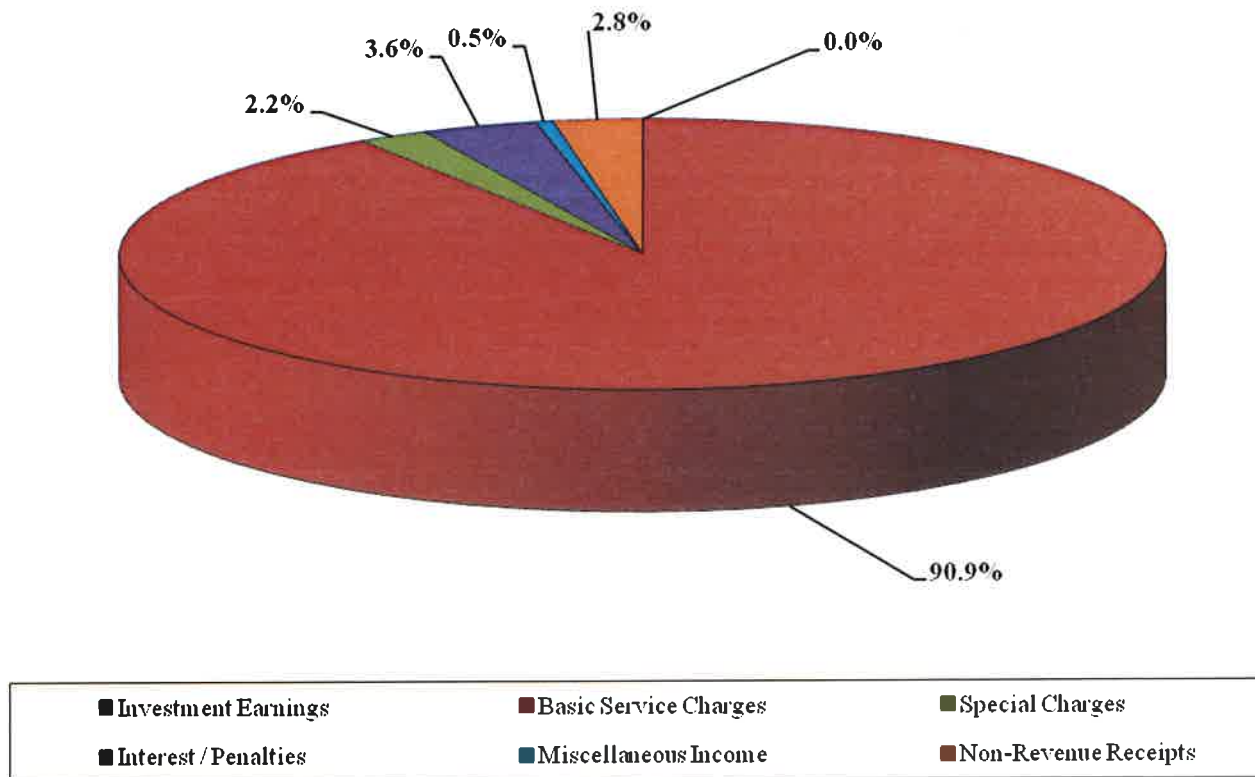
WATER & SEWER FUND REVENUES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Estimated | 2011-2012 Manager Recommend |
|------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------|-----------------------------------|
| Investment Earnings | | | | | | | |
| Interest income | 2,937.81 | 1,757.38 | 330.20 | 500 | 426.01 | 500 | 500 |
| Total Investment Earnings | 2,937.81 | 1,757.38 | 330.20 | 500 | 426.01 | 500 | 500 |
| Basic Service Charges | | | | | | | |
| Revenue - water | 1,053,430.39 | 1,377,410.27 | 1,282,363.27 | 1,488,139 | 956,269.13 | 1,407,500 | 1,518,790 |
| Revenue - sewer | 1,074,524.74 | 1,231,668.08 | 1,360,271.84 | 1,368,797 | 909,704.13 | 1,369,000 | 1,358,402 |
| Total Basic Service Charges | 2,127,955.13 | 2,609,078.35 | 2,642,635.11 | 2,856,936 | 1,865,973.26 | 2,776,500 | 2,877,192 |
| Other Regular Services | | | | | | | |
| Water taps | 700.00 | 34,415.34 | 22,678.00 | - | - | - | - |
| Sewer taps | 500.00 | - | - | - | - | - | - |
| Total Other Regular Services | 1,200.00 | 34,415.34 | 22,678.00 | - | - | - | - |
| Special Charges | | | | | | | |
| Septic haulers fees | 62,274.90 | 101,139.00 | 39,004.50 | 21,000 | 43,695.00 | 45,000 | 45,000 |
| Other Utility Services | - | 550.00 | 90.00 | - | 350.00 | - | - |
| New account / transfer fee | 25,750.00 | 24,330.00 | 26,295.00 | 24,000 | 22,758.50 | 24,000 | 24,000 |
| Total Special Charges | 88,024.90 | 126,019.00 | 65,389.50 | 45,000 | 66,803.50 | 69,000 | 69,000 |

WATER & SEWER FUND REVENUES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Estimated | 2011-2012 Manager Recommend |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------|-----------------------------------|
| Interest / Penalties | | | | | | | |
| Returned check fee | 3,759.32 | 4,816.64 | 3,530.00 | 3,450 | 2,903.00 | 3,450 | 3,450 |
| Late fees | 138,851.61 | 131,958.62 | 103,706.02 | 130,000 | 102,934.82 | 110,000 | 110,000 |
| Total Interest / Penalties | 142,610.93 | 136,775.26 | 107,236.02 | 133,450 | 105,837.82 | 113,450 | 113,450 |
| Miscellaneous Income | | | | | | | |
| Rent income - water tank | 12,667.70 | 13,047.73 | 17,030.53 | 13,500 | 17,025.04 | 17,000 | 17,000 |
| Insurance settlements | 2,208.20 | - | 2,214.00 | - | 14,382.30 | - | - |
| Sale of Material | - | - | 43,596.63 | 20,647 | 19,836.38 | - | - |
| Sale of Capital Assets | - | - | - | - | 3,857.00 | - | - |
| Miscellaneous revenue | -6,886.16 | 38.14 | 1,169.27 | - | 21,677.95 | - | - |
| Total Miscellaneous Income | 21,762.06 | 13,085.87 | 64,010.43 | 34,147 | 76,778.67 | 17,000 | 17,000 |
| Non-Revenue Receipts | | | | | | | |
| Interfund transfers | - | 163,847.88 | - | - | - | - | - |
| Employee Cost Sharing | - | 5,874.28 | 6,114.00 | 6,564 | 2,250.00 | 6,010 | 6,010 |
| Total Non-Revenue Receipts | - | 169,722.16 | 6,114.00 | 6,564 | 2,250.00 | 6,010 | 87,115 |
| Total Water & Sewer Fund Revenues | 2,384,490.83 | 3,090,853.36 | 2,908,393.26 | 3,076,597 | 2,118,069.26 | 2,982,460 | 3,164,257 |
| Total Water & Sewer Fund Expenses | 2,845,306.99 | 2,680,205.68 | 2,722,372.09 | 3,076,597 | 1,868,360.30 | 3,304,946 | 3,164,257 |
| Revenue Over/Under Expenses | (460,816.16) | 410,647.68 | 186,021.17 | - | 249,708.96 | (322,486) | (0) |

Water & Sewer Fund Proposed Revenues



WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Non Departmental | | | | | | | |
| Purchases for resale | 593,934.99 | 650,226.68 | 662,475.57 | 722,550 | 477,418.10 | 772,680 | 772,680 |
| Depreciation expense | 355,975.66 | 398,688.96 | 399,948.34 | - | - | - | - |
| Other fixed charges | - | - | - | - | - | - | - |
| Total Non Departmental | 949,910.65 | 1,048,915.64 | 1,062,423.91 | 722,550 | 477,418.10 | 772,680 | 772,680 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Revenue Collection Division | | | | | | | |
| Salaries and wages | 68,956.16 | 70,071.43 | 73,154.46 | 74,527 | 56,851.37 | 77,441 | 77,441 |
| Special payments | 363.72 | 816.12 | 1,175.05 | 1,195 | 914.71 | 1,252 | 1,253 |
| Fringe benefits | 21,595.80 | 13,777.96 | 14,885.39 | 17,233 | 11,457.21 | 18,131 | 18,131 |
| Professional services | 3,171.50 | 4,105.00 | 4,121.39 | 4,200 | 4,127.60 | 4,200 | 4,200 |
| Housekeeping supplies and materials | 23.85 | 50.59 | 50.51 | 160 | 62.69 | 160 | 160 |
| Office supplies and materials | 2,856.18 | 1,555.31 | 1,791.23 | 2,640 | 1,433.14 | 4,000 | 4,000 |
| Travel and training | 878.56 | - | - | 2,157 | 867.30 | 2,548 | 2,548 |
| Communications | 1,217.00 | 1,681.49 | 2,060.98 | 2,048 | 1,588.56 | 2,268 | 2,268 |
| Printing and binding | 25.12 | - | 722.20 | 3,085 | - | 3,825 | 3,825 |
| Repairs and maintenance | 675.00 | - | 455.65 | 800 | 27.45 | 800 | 800 |
| Advertising | 39.49 | 35.32 | - | 50 | - | 50 | 50 |
| Rental of equipment | 5,769.01 | 4,107.82 | 3,218.70 | 5,220 | 1,549.25 | 5,220 | 5,220 |
| Service and maintenance contracts | 12,707.06 | 17,045.51 | 20,214.33 | 33,360 | 21,366.61 | 41,620 | 36,620 |
| Insurance and bonding | 500.11 | 595.07 | 792.69 | 842 | 490.05 | 842 | 842 |
| Dues and subscriptions | - | 4.00 | - | 50 | - | 50 | 50 |
| Non-Capital Assets | - | - | 945.52 | 860 | 829.58 | - | - |
| Total Revenue Collection Division | 118,778.56 | 113,845.62 | 123,588.10 | 148,427 | 101,565.52 | 162,407 | 157,408 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Revenue Billing Division | | | | | | | |
| Salaries and wages | 109,754.09 | 104,839.43 | 108,228.09 | 108,445 | 76,247.14 | 110,446 | 110,446 |
| Special payments | 732.72 | 1,569.85 | 2,064.52 | 2,148 | 1,283.51 | 1,711 | 1,711 |
| Fringe benefits | 44,421.00 | 41,277.75 | 41,738.36 | 46,557 | 25,459.13 | 37,872 | 37,872 |
| Professional services | 3,109.50 | 2,805.00 | 2,900.00 | 3,000 | 2,989.00 | 3,000 | 3,000 |
| Housekeeping supplies and materials | 625.27 | 380.63 | 386.71 | 851 | 342.55 | 856 | 856 |
| Food and Provisions | 116.68 | - | 46.46 | 75 | - | 75 | 75 |
| Educational, Emergency and Agri Supplies | 264.22 | 41.55 | 71.52 | 684 | - | 680 | 680 |
| Maintenance and Repair Supplies | 863.65 | 38,689.18 | 55,208.19 | 22,957 | 26,888.62 | 38,441 | 38,441 |
| Vehicle supplies and materials | 7,814.23 | 4,614.51 | 6,107.43 | 3,646 | 4,016.25 | 12,630 | 12,630 |
| Office supplies and materials | 1,740.47 | 596.91 | 983.70 | 2,087 | 1,537.87 | 2,056 | 2,056 |
| Travel and training | 836.58 | - | 215.32 | 3,237 | 1,114.46 | 3,106 | 3,106 |
| Communications | 17,712.45 | 15,847.19 | 15,840.38 | 16,740 | 12,109.30 | 17,440 | 17,440 |
| Printing and binding | 759.52 | 1,323.00 | 752.00 | 1,240 | 806.56 | 1,690 | 1,690 |
| Repairs and maintenance | 60.00 | 680.00 | 5,925.65 | 965 | 365.30 | 1,139 | 1,139 |
| Advertising | 432.94 | 33.32 | - | 100 | - | 100 | 100 |
| Other services | 1,130.69 | 960.03 | 1,568.17 | 450 | 1,225.95 | 988 | 988 |
| Rental of equipment | 2,577.19 | 1,742.06 | 1,773.33 | 1,716 | 856.25 | 1,716 | 1,716 |
| Service and maintenance contracts | 13,158.00 | 11,877.30 | 11,743.00 | 26,245 | 17,303.51 | 22,875 | 22,875 |
| Insurance and bonding | 697.37 | 1,418.93 | 2,772.96 | 1,883 | 1,271.99 | 1,883 | 1,883 |
| Dues and subscriptions | - | 4.00 | 38.75 | 130 | - | 150 | 150 |
| Non-capitalized assets | - | - | 945.52 | 1,039 | - | 800 | 800 |
| Total Revenue Billing Division | 206,806.57 | 228,700.64 | 259,310.06 | 244,195 | 173,817.39 | 259,654 | 259,654 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Water and Sewer Operations | | | | | | | |
| Salaries and wages | 245,327.08 | 239,489.20 | 191,250.98 | 156,376 | 112,297.64 | 146,110 | 146,110 |
| Special payments | 1,699.96 | 3,541.26 | 4,172.81 | 2,785 | 2,246.07 | 2,741 | 2,741 |
| Expense allowance | 1,500.00 | 1,200.00 | 700.00 | - | - | - | - |
| Fringe benefits | 92,088.45 | 88,953.31 | 85,871.95 | 71,926 | 45,067.83 | 71,613 | 71,613 |
| Professional services | 9,852.00 | 7,545.00 | 4,609.13 | 42,723 | 11,228.43 | 12,512 | 22,512 |
| Housekeeping supplies and materials | 1,688.88 | 606.31 | 796.76 | 3,803 | 365.10 | 3,439 | 3,439 |
| Food and Provisions | 109.00 | 131.98 | 40.21 | 240 | 13.60 | 240 | 240 |
| Educational, Emergency and Agri Supplies | 318.05 | (135.08) | 291.38 | 1,068 | 663.16 | 1,355 | 1,355 |
| Maintenance and Repair Supplies | 15,508.79 | (8,234.93) | 10,100.37 | 58,986 | 25,180.85 | 105,390 | 100,390 |
| Vehicle supplies and materials | 23,725.24 | 22,217.86 | 23,458.73 | 28,500 | 11,561.22 | 31,328 | 31,328 |
| Office supplies and materials | 2,542.49 | 1,163.06 | 1,620.81 | 1,161 | 382.38 | 912 | 912 |
| Travel and training | 6,152.74 | 3,072.64 | 2,524.98 | 4,937 | 2,595.30 | 3,255 | 3,255 |
| Communications | 6,534.75 | 3,424.73 | 3,568.78 | 5,706 | 2,702.56 | 8,132 | 8,132 |
| Utilities | 9,413.87 | 10,251.66 | 10,962.32 | 13,200 | 9,239.82 | 13,200 | 13,200 |
| Printing | 893.12 | 2,516.80 | 1,445.68 | 2,605 | 285.00 | 3,635 | 3,635 |
| Repairs and maintenance | 93,688.94 | 74,404.75 | 111,638.00 | 139,610 | 52,390.86 | 153,550 | 145,950 |
| Advertising | 410.38 | 55.45 | - | 1,000 | 2,147.20 | 1,150 | 1,150 |
| Other services | 4,468.47 | 4,552.01 | 12,125.63 | 6,302 | 5,254.53 | 15,983 | 8,983 |
| Rental of equipment | 3,404.98 | 1,724.87 | 2,350.47 | 2,690 | 1,390.79 | 2,702 | 2,702 |
| Service and maintenance contracts | 38,301.98 | 25,061.78 | 19,454.14 | 54,140 | 39,798.58 | 70,670 | 58,670 |
| Insurance and bonding | 7,780.66 | 8,216.20 | 16,133.09 | 8,592 | 5,680.53 | 8,592 | 8,592 |
| Dues and subscriptions | 4,624.00 | 5,018.00 | 6,303.00 | 6,065 | 4,695.00 | 6,425 | 6,425 |
| Capital outlay | - | - | - | 11,000 | - | 215,100 | 111,100 |
| Non-Capitalized Assets | 4,194.37 | 1,605.76 | 7,550.62 | 10,450 | 2,962.95 | 7,435 | 7,435 |
| Total Water and Sewer Operations | 574,228.20 | 496,382.62 | 516,969.84 | 633,865 | 338,149.40 | 885,469 | 759,869 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Waste Water Treatment Plant | | | | | | | |
| Salaries and wages | 159,181.97 | 148,115.91 | 133,929.94 | 151,467 | 98,682.32 | 135,719 | 135,719 |
| Special payments | 759.82 | 1,522.68 | 2,597.05 | 2,619 | 1,973.63 | 2,617 | 2,617 |
| Expense allowance | - | - | 80.00 | - | - | - | - |
| Fringe benefits | 53,717.64 | 57,889.52 | 61,066.11 | 58,885 | 43,636.98 | 55,598 | 55,598 |
| Professional services | 7,645.30 | 4,354.13 | 7,477.62 | 14,459 | 4,068.00 | 16,495 | 14,395 |
| Housekeeping supplies and materials | 949.69 | 398.13 | 125.83 | 1,313 | 594.52 | 1,685 | 1,685 |
| Food and provisions | - | 44.88 | 165.78 | 100 | - | 100 | 100 |
| Educational, medical and agri supplies | 9,951.14 | 16,895.44 | 17,957.03 | 24,031 | 7,711.47 | 28,441 | 28,441 |
| Maintenance and Repair Supplies | 2,976.02 | 730.44 | 9,048.58 | 9,350 | 844.45 | 10,260 | 10,260 |
| Vehicle supplies and materials | 5,750.69 | 4,004.47 | 2,594.52 | 4,702 | 2,373.33 | 5,719 | 5,719 |
| Office supplies and materials | 3,153.44 | 658.09 | 870.38 | 978 | 579.97 | 978 | 978 |
| Travel and training | 2,792.58 | 1,692.59 | 255.60 | 3,870 | 619.00 | 3,510 | 3,510 |
| Communications | 4,219.04 | 4,546.52 | 3,944.36 | 4,680 | 2,097.82 | 4,680 | 4,680 |
| Utilities | 84,677.93 | 89,926.48 | 95,425.07 | 90,000 | 70,089.68 | 98,400 | 98,400 |
| Printing and binding | 72.64 | - | - | - | - | 50 | 50 |
| Repairs and maintenance | 57,562.57 | 29,488.20 | 32,982.53 | 45,235 | 38,646.53 | 53,950 | 47,950 |
| Advertising | - | 146.40 | - | - | - | - | - |
| Other services | 2,438.41 | 2,471.59 | 2,485.41 | 3,200 | 1,870.88 | 1,589 | 1,589 |
| Rental of equipment | 1,429.01 | 1,090.27 | 2,408.70 | 1,530 | 394.06 | 1,176 | 1,176 |
| Service and maintenance contracts | 97,208.70 | 69,106.25 | 77,094.67 | 73,450 | 57,041.42 | 89,608 | 89,608 |
| Insurance and bonding | 7,509.62 | 8,359.47 | 9,789.93 | 8,843 | 8,272.88 | 8,843 | 8,843 |
| Dues and subscriptions | 6,341.96 | 10,725.67 | 7,509.33 | 10,845 | 6,860.79 | 10,975 | 10,975 |
| Capital outlay | - | - | - | - | - | 18,477 | 18,477 |
| Non-capitalized assets | 5,649.32 | 437.99 | - | 9,650 | 95.00 | 20,375 | 9,375 |
| Total Waste Water Treatment Plant | 513,987.49 | 452,605.12 | 467,808.44 | 519,207 | 346,452.73 | 569,245 | 550,145 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| Debt Service | | | | | | | |
| Bond principal | - | - | - | 94,890 | - | 96,648 | 96,648 |
| Bond interest | 40,307.85 | 90,714.73 | 86,355.43 | 82,725 | 11,321.50 | 78,455 | 78,455 |
| Installment purchase principal | 6,927.08 | 7,285.21 | - | 103,373 | 103,372.19 | 55,001 | 55,001 |
| Installment purchase interest | 40,259.50 | 33,734.56 | 29,104.73 | 28,641 | 28,639.24 | 24,579 | 24,579 |
| Total Debt Service | 87,494.43 | 131,734.50 | 115,460.16 | 309,629 | 143,332.93 | 254,683 | 254,683 |
| Interfund Transfers | | | | | | | |
| General Fund | 148,367.00 | 156,262.00 | 148,600.00 | 347,872 | 260,903.97 | 347,872 | 347,872 |
| Stormwater | - | - | - | 24,376 | 18,281.97 | 24,376 | 24,376 |
| Capital Project Funds | 214,905.14 | 26,530.00 | - | 34,347 | - | - | - |
| Post Retirement Insurance Fund | 30,828.95 | 25,229.54 | 28,211.58 | 28,560 | 8,438.29 | 28,560 | 28,560 |
| Total Interfund Transfers | 394,101.09 | 208,021.54 | 176,811.58 | 435,155 | 287,624.23 | 400,808 | 400,808 |

WATER & SEWER FUND EXPENDITURES

| Category | 2007-2008 Actual | 2008-2009 Actual | 2009-2010 Actual | 2010-2011 Budget | Actual as of 03/31/11 | 2011-2012 Department Requested | 2011-2012 Manager Recommend |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------------|--------------------------------------|-----------------------------------|
| For Budgetary Accounting Only | | | | | | | |
| Contingency | | - | - | - | - | - | 9,010 |
| Fund balance | - | - | - | 63,569 | - | - | - |
| Total For Budgetary Accounting Only | - | - | - | 63,569 | - | - | 9,010 |
| Total Water & Sewer Fund Expenditure | 2,845,306.99 | 2,680,205.68 | 2,722,372.09 | 3,076,597 | 1,868,360.30 | 3,304,946 | 3,164,257 |
| Total Water & Sewer Fund Revenues | 2,384,490.83 | 3,090,853.36 | 2,908,393.26 | 3,076,597 | 2,118,069.26 | 2,982,460 | 3,164,257 |

Water & Sewer Fund Proposed Expenses

