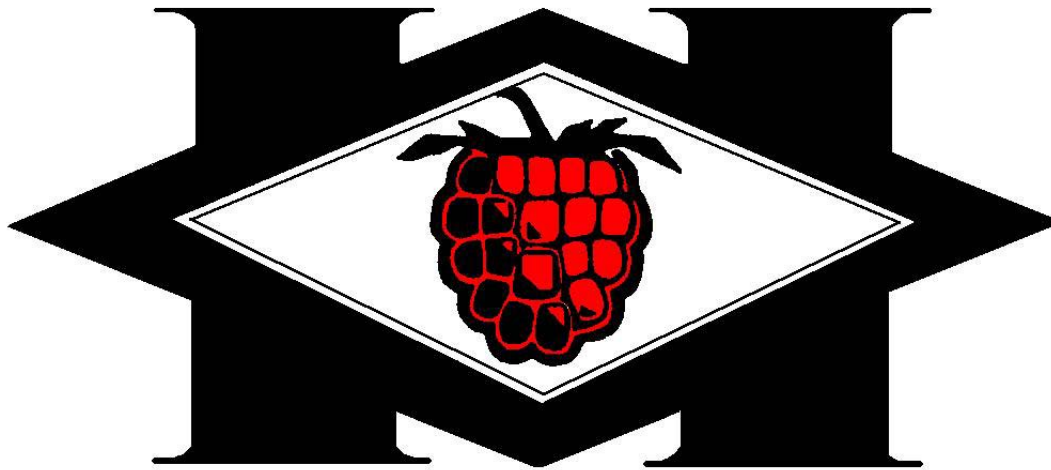


*City of Hopkins, Minnesota*

# Annual Budget

January 1 - December 31, 2010



*Partnering with the community to enhance the quality of life*



City of Hopkins  
1010 First St S  
Hopkins, MN 55343  
952-935-8474

**PROGRAM 44100  
EQUIPMENT REPLACEMENT**

**REVENUE AND EXPENSE DETAIL**

**FUND 602**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>						
330 Federal Grants	\$ -	\$ 12,154	\$ -	\$ -	\$ -	
400 Charges for Services	287,125	287,127	287,463	287,500	292,868	1.87%
370 Interest	57,967	37,377	13,871	50,000	25,000	-50.00%
449 Other Miscellaneous	-	-	52,545	-	-	
450 Proceeds from sale of Assets	18,472	16,150	15,828	20,000	18,000	-10.00%
<b>TOTAL</b>	<b>363,564</b>	<b>352,808</b>	<b>369,707</b>	<b>357,500</b>	<b>335,868</b>	<b>-6.05%</b>
<b>EXPENSES</b>						
<b>Materials, Supplies and Services</b>						
555 Other Supplies	\$ -	\$ 1,750	\$ -	\$ -	\$ -	
563 Maintenance - Equipment/Vehicle	4,314	2,687	2,573	6,000	5,000	-16.67%
580 Audit	1,500	2,000	2,000	2,000	2,000	
583 Other Contractual Services	29,148	1,743	-	-	-	
612 Leases (on equipment)	11,976	9,134	9,041	11,040	12,400	12.32%
622 Administrative Fee	9,183	8,289	10,202	10,202	10,798	5.84%
<b>TOTAL</b>	<b>56,121</b>	<b>25,604</b>	<b>23,816</b>	<b>29,242</b>	<b>30,198</b>	<b>3.27%</b>
<b>NON-OPERATING EXPENSES</b>						
680 Depreciation	496,960	405,639	416,351	400,000	405,000	1.25%
803 Debt Service	-	3,889	20,332	-	18,658	
	<b>496,960</b>	<b>409,528</b>	<b>436,683</b>	<b>400,000</b>	<b>423,658</b>	<b>5.91%</b>
<b>EQUIPMENT REPLACEMENT</b>						
<b>EXPENSE TOTAL</b>	<b>\$ 553,080</b>	<b>\$ 435,132</b>	<b>\$ 460,499</b>	<b>\$ 429,242</b>	<b>\$ 453,856</b>	<b>5.73%</b>
<b>NET INCOME</b>	<b>\$ (189,516)</b>	<b>\$ (82,324)</b>	<b>\$ (90,792)</b>	<b>\$ (71,742)</b>	<b>\$ (117,988)</b>	<b>64.46%</b>
<b>MEMO--CAPITAL OUTLAY</b>						
740 Motor Vehicles	227,776	1,021,882	103,964	289,500	312,100	7.81%
750 Office Equipment & Furnishings	-	-	7,692	13,000	13,000	
760 Computers	121,725	30,905	72,781	46,700	46,500	-0.43%
790 Other Equipment	13,914	56,227	-	9,900	15,900	60.61%
<b>TOTAL</b>	<b>\$ 363,415</b>	<b>\$ 1,109,014</b>	<b>\$ 184,437</b>	<b>\$ 359,100</b>	<b>\$ 387,500</b>	<b>7.91%</b>

REVENUE AND EXPENSE SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>						
400 Water Service Charge	\$ 1,068,087	\$ 1,124,947	\$ 1,259,116	\$ 1,357,800	\$ 1,387,000	2.15%
417 Connection Permits	4,050	743	1,495	2,000	2,000	
418 Penalties	10,861	11,818	12,248	12,000	12,000	
370 Interest Earned	14,651	(5,974)	(6,458)	11,000	-	-100.00%
419 Antenna Lease	47,604	51,075	66,379	45,000	68,000	51.11%
Miscellaneous	5,946	28	200	3,000	3,000	
<b>TOTAL</b>	<b>\$ 1,151,199</b>	<b>\$ 1,182,637</b>	<b>\$ 1,332,980</b>	<b>\$ 1,430,800</b>	<b>\$ 1,472,000</b>	<b>2.88%</b>
<b>EXPENSES</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 222,653	\$ 268,424	\$ 253,463	\$ 175,773	\$ 152,388	-13.30%
501 Overtime-Regular Employees	10,678	12,807	13,509	8,100	8,100	
503 Part-Time Employees	9,188	8,283	-	7,500	7,500	
524 SL Converted/LTD	1,428	1,862	1,886	1,731	2,108	21.78%
525 P.E.R.A. Contribution	14,531	18,223	17,250	15,958	15,053	-5.67%
526 F.I.C.A. Contribution	16,621	19,928	17,655	18,660	17,025	-8.76%
527 Employee Health Benefit Plan	48,238	52,534	51,605	45,751	42,500	-7.11%
531 Workers' Compensation Ins	6,308	8,533	8,245	8,793	11,994	36.40%
535 Paid Leave Accrual	15,392	7,282	2,747	2,747	2,479	-9.76%
<b>TOTAL</b>	<b>345,037</b>	<b>397,877</b>	<b>366,360</b>	<b>285,013</b>	<b>259,147</b>	<b>-9.08%</b>
<b>Materials, Supplies and Services</b>						
540 Office Supplies	2,077	1,693	3,161	2,500	2,500	
541 Uniforms/Clothing	2,573	1,832	1,002	1,600	1,600	
542 General Supplies	1,315	2,339	4,859	10,400	14,100	35.58%
543 Equipment & Vehicle Parts	1,870	5,748	940	6,000	2,300	-61.67%
545 Parts and Supplies	-	268	-	2,000	2,000	
549 Motor Fuels & Lubricants	6,132	6,615	3,367	3,000	3,000	
550 Minor Equipment	-	-	-	-	-	
555 Chemicals	48,777	48,265	59,004	40,000	50,000	25.00%
560 Postage	3,295	4,746	3,557	5,050	5,050	
563 Maint & Repair-Equip/Vehicles	64,558	26,098	20,367	28,000	28,000	
565 Maint. & Repair-Structures	96,251	121,194	7,815	25,500	25,500	
567 Maint. Other	1,873	11,103	705	10,000	10,000	
580 Audit	4,900	4,600	5,000	5,000	5,000	
581 Advertising and Publication	1,050	1,364	350	1,500	1,500	
582 Expert & Professional Services	25,240	63,847	34,711	36,000	36,000	
583 Other Contractual Services	2,377	932	1,118	-	-	
584 Communications-Telephone Local	9,061	9,082	8,230	9,200	9,200	
586 Telephone - Cellular	1,796	1,741	1,510	2,500	2,500	
587 Radio Contract	1,304	516	583	800	800	
588 Legal	48	2,244	436	-	-	
602 Heating Fuel - Gas	8,271	9,567	6,944	10,000	10,000	
604 Electricity	138,237	128,447	127,931	125,000	125,000	
622 Administrative Fee	163,643	186,299	188,197	188,197	199,579	6.05%
623 Garage - Labor & Burden	5,050	4,025	3,700	5,000	5,000	
630 Training	1,075	2,311	2,020	3,000	3,000	
633 Dues and Memberships	433	323	462	700	700	
635 Travel and Mileage	218	89	417	-	200	
636 Conference Fees	-	-	-	1,400	1,400	
637 Meals & Lodging	-	-	427	1,500	1,500	

## REVENUE AND EXPENSE SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSES, (cont.)</b>						
<b>Materials, Supplies and Services, (cont.)</b>						
639 Subscriptions and Publications	-	-	-	300	300	
644 Taxes & Licenses	380	582	2,713	8,000	8,000	
651 Fleet Liability	861	876	545	892	876	-1.79%
652 General Liability	26,576	27,550	24,543	25,158	26,585	5.67%
653 Property Insurance	2,393	2,746	2,861	2,989	2,960	-0.97%
680 Depreciation	206,364	209,441	191,467	209,000	209,000	
TOTAL	827,996	886,482	708,942	770,186	793,150	2.98%
<b>TOTAL OPERATING EXP.</b>	<b>\$ 1,173,034</b>	<b>\$ 1,284,358</b>	<b>\$ 1,075,302</b>	<b>\$ 1,055,199</b>	<b>\$ 1,052,297</b>	<b>-0.28%</b>
<b>OPERATING INCOME</b>	<b>\$ (21,835)</b>	<b>\$ (101,721)</b>	<b>\$ 257,678</b>	<b>\$ 375,601</b>	<b>\$ 419,703</b>	<b>11.74%</b>
<b>NON-OPERATING EXPENSES</b>						
830 Interest expense	67,127	60,652	56,570	56,570	49,338	-12.78%
840 Fiscal Agents Fee	600	289	485	600	400	-33.33%
930 Transfer to PIR Fund	45,000	45,000	45,000	45,000	45,000	
<b>TOTAL NON-OPERATING EXP.</b>	<b>112,727</b>	<b>105,941</b>	<b>102,055</b>	<b>102,170</b>	<b>94,738</b>	<b>-7.27%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (134,562)</b>	<b>\$ (207,662)</b>	<b>\$ 155,623</b>	<b>\$ 273,431</b>	<b>\$ 324,965</b>	<b>18.85%</b>
<b>MEMO--CAPITAL OUTLAY</b>						
740 Motor Vehicles	\$ 22,555	\$ -	\$ -	\$ -	\$ -	
760 Computers	-	-	-	-	-	
790 Other Equipment	-	15,970	167,637	95,000	107,200	12.84%
TOTAL	\$ 22,555	\$ 15,970	\$ 167,637	\$ 95,000	\$ 107,200	12.84%
<b>CONSTRUCTION - MEMO</b>						
Water System Improvements	376,582	188,606	74,577	448,000	367,000	-18.08%
TOTAL	\$ 376,582	\$ 188,606	\$ 74,577	\$ 448,000	\$ 367,000	-18.08%
<b>WATER UTILITY SUMMARY</b>						
Water Utility Revenue Total	\$ 1,151,199	\$ 1,182,637	\$ 1,332,980	\$ 1,430,800	\$ 1,472,000	2.88%
Water Utility Expense Total	1,285,761	1,390,299	1,177,357	1,157,369	1,147,035	-0.89%
<b>Water Utility Net Income(Loss)</b>	<b>(134,562)</b>	<b>(207,662)</b>	<b>155,623</b>	<b>273,431</b>	<b>324,965</b>	<b>18.85%</b>
Bond Proceeds	-	-	1,706,589	-	-	
Bond Principal payments	125,000	135,000	140,000	140,000	145,000	
Rate per 1000 gallons	1.40	1.65	1.86	1.86	1.90	

**WATER**

**REVENUE AND EXPENSE DETAIL**

**FUND 703**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>PROGRAM 48220 PUMPS &amp; WELLS</b>						
<b>REVENUES</b>						
415 Water Service Charge	\$ -	\$ 14	\$ -	\$ -	\$ -	
417 Permits	4,050	743	1,495	2,000	2,000	
370 Interest Earnings	5,679	(2,704)	(3,229)	4,000	-	-100.00%
409 Miscellaneous	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 9,729</b>	<b>\$ (1,947)</b>	<b>\$ (1,734)</b>	<b>\$ 6,000</b>	<b>\$ 2,000</b>	<b>-66.67%</b>
<b>EXPENSES</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 66,766	\$ 79,100	\$ 78,890	\$ 74,674	\$ 63,362	-15.15%
501 Overtime-Regular Employees	4,141	6,358	8,646	2,600	2,600	
503 Part-Time Employees	914	-	-	2,000	2,000	
524 SL Converted/LTD	513	455	375	716	632	-11.73%
525 P.E.R.A. Contribution	4,391	5,494	5,504	6,483	5,981	-7.74%
526 F.I.C.A. Contribution	4,987	5,950	5,733	7,500	6,690	-10.80%
527 Employee Health Benefit Plan	13,514	13,095	13,244	16,806	15,084	-10.25%
531 Workers' Compensation Insurance	1,848	2,564	2,669	2,262	4,087	80.68%
535 Paid Leave Accrual	6,927	3,277	1,136	1,136	1,003	-11.71%
<b>TOTAL</b>	<b>103,999</b>	<b>116,293</b>	<b>116,197</b>	<b>114,177</b>	<b>101,439</b>	<b>-11.16%</b>
<b>Materials, Supplies and Services</b>						
540 Office Supplies	502	180	1,536	750	750	
541 Uniforms/Clothing	1,026	956	877	400	400	
542 General Supplies	181	221	251	300	4,000	1233.33%
543 Equipment & Vehicle Parts	97	105	-	5,000	1,300	-74.00%
555 Other Supplies (Chemicals)	48,777	48,265	59,004	40,000	50,000	25.00%
560 Postage	66	19	6	50	50	
563 Maint & Repair-Equipment/Vehicles	57,695	23,674	20,195	24,000	24,000	
565 Maint. & Repair-Structures	23,468	117,293	6,746	5,500	5,500	
580 Audit	1,600	1,600	1,600	1,600	1,600	
581 Advertising and Publication	-	87	-	500	500	
582 Expert & Professional Services	8,392	22,928	12,979	21,000	21,000	
584 Telephone - Local	5,808	5,897	5,957	6,700	6,700	
587 Radio Contract	785	-	-	500	500	
602 Heating Fuel - Gas	8,271	9,567	6,944	10,000	10,000	
604 Electricity	138,237	128,447	127,931	125,000	125,000	
622 Administrative Fee	86,508	98,666	98,099	98,099	112,592	14.77%
630 Training	580	46	465	1,000	1,000	
633 Dues and Memberships	-	123	-	300	300	
635 Travel and Mileage	151	89	123	-	-	
636 Conference Fees	-	-	-	1,000	1,000	
637 Meals & Lodging	-	-	-	1,000	1,000	
639 Subscriptions and Publications	-	-	-	200	200	
644 Taxes & Licenses	375	524	2,692	3,000	3,000	
651 Fleet Liability	499	508	316	509	508	-0.20%
652 General Liability	16,652	17,171	14,914	12,309	16,570	34.62%

## WATER

## REVENUE AND EXPENSE DETAIL

FUND 703

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSES, (cont.)</b>						
<b>Materials, Supplies and Services, (cont.)</b>						
653 Property Insurance	2,393	2,746	2,861	2,989	2,960	-0.97%
680 Depreciation	92,825	94,225	86,139	94,000	94,000	
TOTAL	494,888	573,338	449,635	455,706	484,430	6.30%
<b>PUMPS &amp; WELLS EXPENSE</b>	<b>\$ 598,887</b>	<b>\$ 689,631</b>	<b>\$ 565,832</b>	<b>\$ 569,883</b>	<b>\$ 585,869</b>	<b>2.81%</b>
<b>OPERATING INCOME</b>	<b>(589,159)</b>	<b>(691,577)</b>	<b>(567,566)</b>	<b>(563,883)</b>	<b>(583,869)</b>	<b>3.54%</b>

## PROGRAM 48240 DISTRIBUTION

## REVENUES

415 Water Service Charge	\$ 1,068,087	\$ 1,124,933	\$ 1,259,116	\$ 1,357,800	\$ 1,387,000	2.15%
418 Penalties	10,861	11,818	12,248	12,000	12,000	
419 Antenna Lease	47,604	51,075	66,379	45,000	68,000	51.11%
370 Interest Earnings	8,972	(3,270)	(3,229)	7,000	-	-100.00%
409 Miscellaneous	2,646	28	200	3,000	3,000	
TOTAL	\$ 1,138,170	\$ 1,184,583	\$ 1,334,714	\$ 1,424,800	\$ 1,470,000	3.17%

## EXPENSES

## Salaries and Employee Benefits

500 Regular Employees	\$ 155,887	\$ 189,324	\$ 174,573	\$ 101,099	\$ 89,026	-11.94%
501 Overtime-Regular Employees	6,537	6,449	4,863	5,500	5,500	
503 Part-Time Employees	8,275	8,283	-	5,500	5,500	
524 SL Converted/LTD	915	1,407	1,511	1,015	1,476	45.42%
525 P.E.R.A. Contribution	10,140	12,729	11,746	9,475	9,072	-4.25%
526 F.I.C.A. Contribution	11,634	13,978	11,922	11,160	10,335	-7.39%
527 Employee Health Benefit Plan	34,724	39,439	38,361	28,945	27,416	-5.28%
531 Workers' Compensation Insurance	4,461	5,970	5,576	6,531	7,907	21.07%
535 Paid Leave Accrual	8,466	4,005	1,611	1,611	1,476	-8.38%
TOTAL	241,038	281,584	250,163	170,836	157,708	-7.68%

## Materials, Supplies and Services

540 Office Supplies	1,575	1,513	1,625	1,750	1,750	
541 Uniforms/Clothing	1,547	876	125	1,200	1,200	
542 General Supplies	1,134	2,119	4,608	10,100	10,100	
543 Equipment & Vehicle Parts	1,773	5,644	940	1,000	1,000	
545 Parts and Supplies	-	268	-	2,000	2,000	
549 Motor Fuels & Lubricants	6,132	6,615	3,367	3,000	3,000	
560 Postage	3,229	4,727	3,551	5,000	5,000	
563 Maintenance - Equip./Vehicle	6,863	2,425	172	4,000	4,000	
565 Maint & Repair-Structures	72,783	3,900	1,069	20,000	20,000	
567 Maint. - Other Improvements	1,873	11,103	705	10,000	10,000	
580 Audit	3,300	3,000	3,400	3,400	3,400	

## WATER

## REVENUE AND EXPENSE DETAIL

## FUND 703

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSES, (cont.)</b>						
<b>Materials, Supplies and Services (cont)</b>						
581 Advertising and Publication	1,050	1,277	350	1,000	1,000	
582 Expert & Professional Services	16,848	40,918	21,732	15,000	15,000	
583 Other Contractual Services	2,377	932	1,118	-	-	
584 Communications-Telephone Local	3,252	3,185	2,273	2,500	2,500	
586 Telephone - Cellular	1,796	1,741	1,510	2,500	2,500	
587 Radio Contract	519	516	583	300	300	
588 Legal Services	48	2,244	436	-	-	
622 Administrative Fee	77,135	87,633	90,098	90,098	86,987	-3.45%
623 Garage - Labor & Burden	5,050	4,025	3,700	5,000	5,000	
630 Training	495	2,265	1,555	2,000	2,000	
633 Dues and Memberships	433	200	462	400	400	
635 Travel and Mileage	67	-	294	-	200	
636 Conference Fees	-	-	-	400	400	
637 Meals & Lodging	-	-	427	500	500	
639 Subscriptions and Publications	-	-	-	100	100	
644 Taxes & Licenses	5	58	21	5,000	5,000	
651 Fleet Liability	362	368	229	383	368	-3.92%
652 General Liability	9,923	10,378	9,629	12,849	10,015	-22.06%
680 Depreciation	113,539	115,216	105,328	115,000	115,000	
TOTAL	333,109	313,144	259,307	314,480	308,720	-1.83%
<b>DISTRIBUTION EXPENSE</b>	<b>\$ 574,146</b>	<b>\$ 594,728</b>	<b>\$ 509,470</b>	<b>\$ 485,316</b>	<b>\$ 466,428</b>	<b>-3.89%</b>
<b>OPERATING INCOME</b>	<b>564,024</b>	<b>589,856</b>	<b>825,244</b>	<b>939,484</b>	<b>1,003,572</b>	<b>6.82%</b>
<b>NON-OPERATING EXPENSE</b>						
830 Interest Expense	67,127	60,652	56,570	56,570	49,338	-12.78%
840 Fiscal Agents Fee	600	289	485	600	400	-33.33%
930 Transfer to PIR Fund	45,000	45,000	45,000	45,000	45,000	
TOTAL	112,727	105,941	102,055	102,170	94,738	-7.27%
<b>NET INCOME(LOSS)</b>	<b>\$ (137,862)</b>	<b>\$ (207,662)</b>	<b>\$ 155,623</b>	<b>\$ 273,431</b>	<b>\$ 324,965</b>	<b>18.85%</b>

**WATER**

**REVENUE AND EXPENSE DETAIL**

**FUND 703**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>48270 - MEMO--CAPITAL OUTLAY</b>						
<b>REVENUES</b>						
450 Proceeds from sale of assets	\$ 3,300	\$ -	\$ -	\$ -	\$ -	
<b>EXPENSE</b>						
740 Motor Vehicles	\$ 22,555	\$ -	\$ -	\$ -	\$ -	
760 Computers	-	-	-	-	-	
790 Other Equipment	-	15,970	167,637	95,000	107,200	12.84%
<b>TOTAL</b>	<b>\$ 22,555</b>	<b>\$ 15,970</b>	<b>\$ 167,637</b>	<b>\$ 95,000</b>	<b>\$ 107,200</b>	<b>12.84%</b>
<b>CONSTRUCTION - MEMO</b>						
Water System Improvements	376,582	188,606	74,577	448,000	367,000	-18.08%
<b>TOTAL</b>	<b>\$ 376,582</b>	<b>\$ 188,606</b>	<b>\$ 74,577</b>	<b>\$ 448,000</b>	<b>\$ 367,000</b>	<b>-18.08%</b>
<b>TOTAL FUND REVENUE</b>	<b>1,151,199</b>	<b>1,182,637</b>	<b>1,332,980</b>	<b>1,430,800</b>	<b>1,472,000</b>	<b>2.88%</b>
<b>TOTAL FUND EXPENSE</b>	<b>1,285,761</b>	<b>1,390,299</b>	<b>1,177,357</b>	<b>1,157,369</b>	<b>1,147,035</b>	<b>-0.89%</b>
<b>NET INCOME (LOSS)</b>	<b>(134,562)</b>	<b>(207,662)</b>	<b>155,623</b>	<b>273,431</b>	<b>324,965</b>	

REVENUE AND EXPENSE SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>						
415 Sewer Service Charge	\$ 1,394,441	\$ 1,453,243	\$ 1,579,718	\$ 1,767,000	\$ 1,938,000	9.68%
418 Penalties	14,616	16,122	18,057	16,000	18,000	12.50%
419 Connections and Permits	13,435	5,109	355	8,000	8,000	
400 Charges for Service	2,986	-	-	-	-	
446 Refunds & Reimbursements	2,197	-	-	-	-	
449 Other Miscellaneous	-	-	588	-	-	
370 Interest Earned	11,207	(3,378)	(7,326)	6,000	-	-100.00%
<b>TOTAL</b>	<b>\$ 1,438,882</b>	<b>\$ 1,471,096</b>	<b>\$ 1,591,392</b>	<b>\$ 1,797,000</b>	<b>\$ 1,964,000</b>	<b>9.29%</b>
<b>EXPENSES</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 144,639	\$ 153,451	\$ 163,255	\$ 227,713	\$ 194,614	-14.54%
501 Overtime-Regular Employees	11,039	12,179	12,592	4,900	4,900	
503 Part-Time Employees	-	-	-	7,500	7,500	
524 SL Converted/LTD	1,423	1,501	1,263	1,729	1,469	-15.04%
525 P.E.R.A. Contribution	9,747	10,788	10,806	15,702	13,966	-11.06%
526 F.I.C.A. Contribution	10,965	11,650	11,918	18,369	15,837	-13.78%
527 Employee Benefit Plan	26,940	25,298	33,892	39,950	53,427	33.73%
531 Workers' Compensation Ins	3,698	4,563	5,188	4,716	6,871	45.70%
535 Paid Leave Accrual	(6,701)	3,712	2,745	2,745	2,332	-15.05%
<b>TOTAL</b>	<b>201,749</b>	<b>223,142</b>	<b>241,659</b>	<b>323,324</b>	<b>300,916</b>	<b>-6.93%</b>
<b>Materials, Supplies and Services</b>						
540 Office Supplies	1,778	2,599	2,291	4,200	4,200	
541 Uniforms/Clothing	698	1,432	1,419	1,600	1,600	
542 General Supplies	312	1,594	1,416	900	8,900	888.89%
543 Equipment & Vehicle Parts	1,926	4,780	12,207	11,500	3,500	-69.57%
544 Structural Supplies	20	25	15	1,000	1,000	
545 Parts and Supplies	-	-	-	-	-	
549 Motor Fuels & Lubricants	5,581	8,202	4,256	6,600	6,600	
560 Postage	3,209	3,392	3,527	4,500	4,500	
563 Maint & Repair-Equip/Vehicles	(6,524)	4,212	9,723	24,000	15,000	-37.50%
565 Maint & Repair- Structures	128	173	60	500	4,500	800.00%
567 Maint & Repair-Other Improv.	7,035	7,781	9	20,500	25,500	24.39%
580 Audit	5,000	3,500	4,000	5,000	5,000	
581 Advertising, Publication, Printing	75	-	-	300	300	
582 Expert & Professional Services	69,810	45,408	21,378	34,600	34,600	
583 Other Contractual Services	323	217	231	10,500	10,500	
584 Communications-Teleph/Alarms	2,688	2,564	2,340	3,500	3,500	
587 Radio Contract	-	-	-	1,300	1,300	
588 Legal	-	554	-	1,000	1,000	
602 Heating Fuel - Gas	364	384	340	750	750	
604 Electricity	12,046	12,002	10,598	14,000	14,000	
618 MWCC Charges	1,024,373	1,072,061	1,102,794	1,098,575	1,149,204	4.61%
619 MWCC - I/I Charges	-	-	-	-	-	
620 Sewer Dump Station Lease	13,174	-	-	15,000	15,000	
622 Administrative Fee	236,553	189,402	157,793	157,793	168,180	6.58%
623 Garage - Labor & Burden	5,850	3,395	3,737	6,000	6,000	
630 Travel, Conferences, Schools	1,521	140	100	800	800	

REVENUE AND EXPENSE SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSES, (cont.)</b>						
<b>Materials, Supplies and Services, (cont.)</b>						
633 Dues and Memberships	23	100	-	400	400	
635 Travel/Mileage	211	95	359	-	-	
636 Conferences	1,890	-	1,120	2,100	2,100	
644 Taxes & Licenses	-	44	676	-	-	
651 Fleet Liability	942	1,671	1,505	601	1,671	178.04%
652 General Liability	17,319	18,114	16,804	22,425	17,479	-22.06%
653 Property Insurance	1,071	1,179	1,214	1,364	1,271	-6.82%
680 Depreciation	174,858	139,774	128,374	140,500	140,500	
TOTAL	<u>1,582,253</u>	<u>1,524,793</u>	<u>1,488,286</u>	<u>1,591,808</u>	<u>1,648,855</u>	3.58%
<b>TOTAL OPERATING EXP.</b>	<u>\$ 1,784,002</u>	<u>\$ 1,747,936</u>	<u>\$ 1,729,945</u>	<u>\$ 1,915,132</u>	<u>\$ 1,949,771</u>	1.81%
<b>OPERATING INCOME (LOSS)</b>	<u>\$ (345,120)</u>	<u>\$ (276,840)</u>	<u>\$ (138,553)</u>	<u>\$ (118,132)</u>	<u>\$ 14,229</u>	-112.05%
<b>NON-OPERATING EXPENSES</b>						
930 Transfers Out	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	
<b>NET INCOME (LOSS)</b>	<u><u>\$ (395,120)</u></u>	<u><u>\$ (326,840)</u></u>	<u><u>\$ (188,553)</u></u>	<u><u>\$ (168,132)</u></u>	<u><u>\$ (35,771)</u></u>	-78.72%
<b>MEMO--CAPITAL OUTLAY REVENUES</b>						
450 Proceeds from sale of assets	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>EXPENSE</b>						
740 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	
760 Computers	-	-	-	-	-	
790 Other Equipment	-	-	-	-	-	
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>CONSTRUCTION - MEMO</b>						
Project Costs	<u>\$ 212,079</u>	<u>\$ 186,991</u>	<u>\$ 14,140</u>	<u>\$ 150,000</u>	<u>\$ 340,000</u>	126.67%
TOTAL	<u>\$ 212,079</u>	<u>\$ 186,991</u>	<u>\$ 14,140</u>	<u>\$ 150,000</u>	<u>\$ 340,000</u>	126.67%
Internal Loan to Storm Sewer	(350,000)					
<b>SEWER UTILITY SUMMARY</b>						
Sewer Utility Revenue Total	1,438,882	1,471,096	1,591,392	1,797,000	1,964,000	9.29%
Sewer Utility Expense Total	1,834,002	1,797,936	1,779,945	1,965,132	1,999,771	1.76%
<b>Sewer Utility Net Income(Loss)</b>	<b>(395,120)</b>	<b>(326,840)</b>	<b>(188,553)</b>	<b>(168,132)</b>	<b>(35,771)</b>	<b>-78.72%</b>
Bond Proceeds	-	-	1,031,077	-	-	
Bond Principal payments	-	-	-	-	-	
Rate per 1000 gallons	2.50	2.70	3.10	3.10	3.40	

**REVENUE AND EXPENSE DETAIL**

**FUND 707**

**SANITARY SEWER**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>PROGRAM 48410 LIFT STATIONS</b>						
<b>REVENUE</b>						
415 Sewer Service Charge	\$ 1,394,441	\$ 1,453,030	\$ 1,579,518	\$ 1,767,000	\$ 1,938,000	9.68%
400 Charges for Service	2,986	-	-	-	-	
370 Interest Earned	1,660	(731)	(1,509)	1,000	-	-100.00%
<b>TOTAL</b>	<u>\$ 1,399,088</u>	<u>\$ 1,452,299</u>	<u>\$ 1,578,009</u>	<u>\$ 1,768,000</u>	<u>\$ 1,938,000</u>	9.62%
<b>EXPENSE</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 92,601	\$ 94,284	\$ 99,774	\$ 126,136	\$ 107,413	-14.84%
501 Overtime-Regular Employees	2,934	5,726	7,962	2,940	2,940	
503 Part-Time Employees	-	-	-	5,000	5,000	
524 SL Converted/LTD	791	728	639	955	808	-15.39%
525 P.E.R.A. Contribution	5,977	6,503	6,238	8,713	7,725	-11.34%
526 F.I.C.A. Contribution	6,733	7,064	7,268	10,257	8,825	-13.96%
527 Employee Benefit Plan	17,137	15,151	15,401	21,686	34,568	59.40%
531 Workers' Compensation Insurance	2,352	2,906	3,314	2,742	4,587	67.29%
535 Paid Leave Accrual	(3,619)	2,004	1,516	1,516	1,282	-15.44%
<b>TOTAL</b>	<u>124,905</u>	<u>134,365</u>	<u>142,112</u>	<u>179,945</u>	<u>173,148</u>	-3.78%
<b>Materials, Supplies and Services</b>						
540 Office Supplies	-	712	324	1,200	1,200	
541 Uniforms/Clothing	(55)	169	26	800	800	
542 General Supplies	177	82	367	500	5,500	1000.00%
543 Equipment & Vehicle Parts	314	484	11	7,000	2,000	-71.43%
544 Structural Supplies	20	25	15	1,000	1,000	
549 Motor Fuels & Lubricants	406	-	12	2,000	2,000	
563 Maint & Repair-Equip/Vehicles	(7,727)	5,174	9,723	19,000	10,000	-47.37%
565 Maint & Repair- Structures	128	173	60	500	4,500	800.00%
567 Maint & Repair-Other Improv	2,063	5,858	9	5,500	10,500	90.91%
580 Audit	3,000	1,500	2,500	3,000	3,000	
581 Advertising and Publications	75	-	-	100	100	
582 Expert & Professional Services	3,641	1,350	1,431	19,600	19,600	
584 Telephone - Local	824	755	762	1,000	1,000	
587 Radio Contract	-	-	-	500	500	
588 Legal	-	-	-	600	600	
602 Heating Fuel - Gas	364	384	340	750	750	
604 Electricity	12,046	12,002	10,598	14,000	14,000	
622 Administrative Fee	54,374	62,435	74,172	74,172	71,665	-3.38%
623 Garage - Labor & Burden	-	-	-	1,000	1,000	
630 Training	1,000	-	100	200	200	
636 Conferences	-	-	1,120	1,000	1,000	
644 Taxes & Licenses	-	-	676	-	-	
652 General Liability	16,021	16,755	15,544	20,743	16,169	-22.05%
653 Property Insurance	1,071	1,179	1,214	1,364	1,271	-6.82%
680 Depreciation	105,826	83,862	77,024	84,000	84,000	
<b>TOTAL</b>	<u>193,568</u>	<u>192,898</u>	<u>196,028</u>	<u>259,529</u>	<u>252,355</u>	-2.76%
<b>LIFT STATIONS EXPENSE</b>	<b>\$ 318,472</b>	<b>\$ 327,262</b>	<b>\$ 338,140</b>	<b>\$ 439,474</b>	<b>\$ 425,503</b>	-3.18%
<b>OPERATING INCOME</b>	<b>1,080,615</b>	<b>1,125,037</b>	<b>1,239,869</b>	<b>1,328,526</b>	<b>1,512,497</b>	<b>13.85%</b>
<b>LIFT STATIONS NET INCOME(LOSS)</b>	<u><b>\$ 1,080,615</b></u>	<u><b>\$ 1,125,037</b></u>	<u><b>\$ 1,239,869</b></u>	<u><b>\$ 1,328,526</b></u>	<u><b>\$ 1,512,497</b></u>	<b>13.85%</b>

**REVENUE AND EXPENSE DETAIL**

**FUND 707**

**SANITARY SEWER**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>PROGRAM 48420 COLL/DISPOSAL</b>						
<b>REVENUES</b>						
415 Sewer Service Charge	\$ -	\$ 213	\$ 200	\$ -	\$ -	
417 Hook-ups and Permits	13,435	5,109	355	8,000	8,000	
418 Penalties	14,616	16,122	18,057	16,000	18,000	
446 Refunds & Reimbursements	2,197	-	-	-	-	
449 Other Miscellaneous	-	-	588	-	-	
370 Interest Earned	9,547	(2,648)	(5,817)	5,000	-	-100.00%
<b>TOTAL</b>	<b>39,795</b>	<b>18,797</b>	<b>13,383</b>	<b>29,000</b>	<b>26,000</b>	<b>-10.34%</b>
<b>EXPENSE</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 52,038	\$ 59,167	\$ 63,481	\$ 101,577	\$ 87,201	-14.15%
501 Overtime-Regular Employees	8,105	6,453	4,630	1,960	1,960	
503 Part-Time Employees	-	-	-	2,500	2,500	
524 SL Converted/LTD	632	773	624	774	661	-14.60%
525 P.E.R.A. Contribution	3,771	4,285	4,568	6,989	6,241	-10.70%
526 F.I.C.A. Contribution	4,231	4,587	4,650	8,112	7,012	-13.56%
527 Cafeteria Benefit Plan	9,803	10,148	18,491	18,264	18,859	3.26%
531 Workers' Compensation Insurance	1,346	1,657	1,874	1,974	2,284	15.70%
535 Paid Leave Accrual	(3,083)	1,707	1,229	1,229	1,050	-14.56%
<b>TOTAL</b>	<b>76,844</b>	<b>88,778</b>	<b>99,547</b>	<b>143,379</b>	<b>127,768</b>	<b>-10.89%</b>
<b>Materials, Supplies and Services</b>						
540 Office Supplies	1,778	1,887	1,967	3,000	3,000	
541 Uniforms/Clothing	753	1,263	1,393	800	800	
542 General Supplies	135	1,512	1,049	400	3,400	750.00%
543 Equipment & Vehicle Parts	1,612	4,297	12,196	4,500	1,500	-66.67%
549 Motor Fuels & Lubricants	5,174	8,202	4,244	4,600	4,600	
560 Postage	3,209	3,392	3,527	4,500	4,500	
563 Maint & Repair-Equip/Vehicles	1,202	(962)	-	5,000	5,000	
567 Maint & Repair-Other Improv.	4,972	1,923	-	15,000	15,000	
580 Audit	2,000	2,000	1,500	2,000	2,000	
581 Advertising and Publications	-	-	-	200	200	
582 Expert & Professional Services	66,170	44,059	19,947	15,000	15,000	
583 Other Contractual Services	323	217	231	10,500	10,500	
584 Communications-Telephones	1,864	1,809	1,578	2,500	2,500	
587 Radio Contract	-	-	-	800	800	
588 Legal	-	554	-	400	400	
618 MWCC Charges	1,024,373	1,072,061	1,102,794	1,098,575	1,149,204	4.61%
619 MWCC - I/I Charges	-	-	-	-	-	
620 Sewer Dump Station Lease	13,174	-	-	15,000	15,000	
622 Administrative Fee	182,179	126,967	83,621	83,621	96,515	15.42%
623 Garage - Labor & Burden	5,850	3,395	3,737	5,000	5,000	
630 Training	521	140	-	600	600	
633 Dues & memberships	23	100	-	400	400	
635 Travel/Mileage	211	95	359	-	-	
636 Conferences	1,890	-	-	1,100	1,100	
644 Taxes & Licenses	-	44	-	-	-	
651 Fleet Liability	942	1,671	1,505	601	1,671	178.04%
652 General Liability	1,299	1,358	1,260	1,682	1,310	-22.12%
680 Depreciation	69,032	55,911	51,350	56,500	56,500	
<b>TOTAL</b>	<b>1,388,685</b>	<b>1,331,896</b>	<b>1,292,258</b>	<b>1,332,279</b>	<b>1,396,500</b>	<b>4.82%</b>
<b>COLLECTION/DISPOSAL EXP.</b>	<b>\$ 1,465,529</b>	<b>\$ 1,420,674</b>	<b>\$ 1,391,805</b>	<b>\$ 1,475,658</b>	<b>\$ 1,524,268</b>	<b>3.29%</b>
<b>OPERATING INCOME</b>	<b>(1,425,735)</b>	<b>(1,401,877)</b>	<b>(1,378,422)</b>	<b>(1,446,658)</b>	<b>(1,498,268)</b>	<b>3.57%</b>

**REVENUE AND EXPENSE DETAIL**

**FUND 707**

**SANITARY SEWER**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>48440 NON-OPERATING</b>						
930 Transfers Out	50,000	50,000	50,000	50,000	50,000	
TOTAL NON-OPERATING	50,000	50,000	50,000	50,000	50,000	
<b>COLLECTION/DISPOSAL NET INCOME(LOSS)</b>	<b>\$ (1,475,735)</b>	<b>\$ (1,451,877)</b>	<b>\$ (1,428,422)</b>	<b>\$ (1,496,658)</b>	<b>\$ (1,548,268)</b>	3.45%

**DEPT 48450 CAPITAL OUTLAY - MEMO**

**REVENUES**

450 Proceeds from sale of assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**EXPENSE**

740 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
760 Computers	-	-	-	-	-	-
790 Other Equipment	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CONSTRUCTION - MEMO**

Project costs	\$ 212,079	\$ 186,991	\$ 14,140	\$ 150,000	\$ 340,000	126.67%
TOTAL	\$ 212,079	\$ 186,991	\$ 14,140	\$ 150,000	\$ 340,000	126.67%

**SEWER UTILITY SUMMARY**

Sewer Utility Revenue Total	1,438,882	1,471,096	1,591,392	1,797,000	1,964,000	9.29%
Sewer Utility Expense Total	1,834,002	1,797,936	1,779,945	1,965,132	1,999,771	1.76%
<b>Sewer Utility Net Income(Loss)</b>	<b>(395,120)</b>	<b>(326,840)</b>	<b>(188,553)</b>	<b>(168,132)</b>	<b>(35,771)</b>	<b>-78.72%</b>

## REVENUE AND EXPENSE DETAIL SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>						
400 Charges for Services	\$ 672,812	\$ 688,494	\$ 796,263	\$ 831,530	\$ 837,030	0.66%
356 County Grant	21,920	24,776	24,581	23,000	23,500	2.17%
370 Interest Earned	14,992	8,410	3,739	12,500	6,000	-52.00%
449 Recycling Rebate	8,695	14,257	13,470	6,000	500	-91.67%
409 Miscellaneous	10,715	10,519	11,897	6,000	6,000	
TOTAL	<u>\$ 729,133</u>	<u>\$ 746,456</u>	<u>\$ 849,950</u>	<u>\$ 879,030</u>	<u>\$ 873,030</u>	-0.68%
<b>EXPENSE</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	179,261	153,315	163,319	211,891	213,999	0.99%
501 Overtime-Regular Employees	5,331	7,759	10,545	9,800	9,800	
503 Part-Time Employees	4,955	5,057	6,096	16,500	16,500	
524 SL Converted/LTD	1,080	983	1,007	1,668	1,685	1.02%
525 P.E.R.A. Contribution	11,446	10,445	11,396	14,965	15,666	4.68%
526 F.I.C.A. Contribution	13,501	12,191	12,917	18,222	18,383	0.88%
527 Employee Health Benefit Plan	35,263	24,774	26,222	37,488	44,215	17.94%
531 Workers' Compensation Insurance	8,008	7,445	7,055	6,848	9,289	35.65%
535 Paid Leave Accrual	2,346	806	2,649	2,649	2,675	0.98%
TOTAL	<u>261,189</u>	<u>222,775</u>	<u>241,206</u>	<u>320,031</u>	<u>332,212</u>	3.81%
<b>Materials, Supplies and Services</b>						
540 Office Supplies	1,507	937	1,642	1,300	1,050	-19.23%
541 Uniforms/Clothing	286	270	534	350	300	-14.29%
542 General Supplies	6,484	2,737	581	3,050	1,850	-39.34%
543 Equipment & Vehicle Parts	9,822	20,786	6,570	18,600	10,000	-46.24%
545 Container Parts	2,773	213	1,106	2,800	2,500	-10.71%
549 Motor Fuels & Lubricants	17,456	24,084	12,367	22,900	17,900	-21.83%
550 Minor Equipment	-	8,094	14,378	-	10,000	
560 Postage	6,215	5,120	4,463	5,450	4,500	-17.43%
563 Maint. & Repair - Equip/Vehicles	2,893	18,635	7,667	11,800	6,000	-49.15%
568 Printing	-	-	-	250	100	-60.00%
580 Audit	4,700	3,175	4,000	4,500	4,500	
581 Advertising and Publication	2,903	304	-	2,200	800	-63.64%
582 Expert & Professional Services	1,347	212	318	1,400	200	-85.71%
583 Other Contractual Services	100,162	105,466	106,105	108,087	112,150	3.76%
584 Telephone - Local	1,796	1,741	1,510	1,900	1,900	
587 Radio	531	516	583	530	530	
605 Disposal Charges	112,706	128,705	110,627	134,600	137,000	1.78%
622 Administrative Fee	109,804	129,144	141,956	141,956	147,692	4.04%
623 Garage - Labor & Burden	25,850	28,788	19,370	28,000	24,000	-14.29%
630 Training	60	289	114	620	600	-3.23%
633 Dues and Memberships	75	170	170	200	200	
635 Travel/Mileage	65	118	17	600	100	-83.33%
636 Conference Fees	185	225	-	700	300	-57.14%
637 Meals and Lodging	-	-	-	550	-	-100.00%
639 Subscriptions and Publications	34	150	49	100	100	
644 Taxes & Licenses	200	244	200	200	200	
651 Fleet Liability	2,682	2,844	2,120	2,196	2,843	29.46%

REVENUE AND EXPENSE DETAIL SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSE, (cont.)</b>						
<b>Materials, Supplies and Services, (cont.)</b>						
652 General Liability	15,012	15,699	14,566	19,437	15,151	-22.05%
680 Depreciation	45,500	47,079	43,533	46,400	47,500	2.37%
TOTAL	471,050	545,745	494,546	560,676	549,966	-1.91%
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 732,239</b>	<b>\$ 768,520</b>	<b>\$ 735,752</b>	<b>\$ 880,707</b>	<b>\$ 882,178</b>	<b>0.17%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(3,106)</b>	<b>(22,064)</b>	<b>114,198</b>	<b>(1,677)</b>	<b>(9,148)</b>	<b>445.50%</b>
<b>DEPT 48940 NON-OPERATING</b>						
930 Transfers Out	25,000	25,000	25,000	25,000	25,000	
<b>REFUSE FUND INCOME (LOSS)</b>	<b>\$ (28,106)</b>	<b>\$ (47,064)</b>	<b>\$ 89,198</b>	<b>\$ (26,677)</b>	<b>\$ (34,148)</b>	<b>28.01%</b>

DEPT 48950 CAPITAL OUTLAY - MEMO

450 Proceeds from Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	
740 Motor Vehicles	-	-	-	-	-	
760 Computers	-	-	-	-	-	
790 Other Equipment	-	8,850	-	10,000	-	-100.00%
TOTAL	\$ -	\$ 8,850	\$ -	\$ 10,000	\$ -	-100.00%

REFUSE UTILITY SUMMARY

Refuse Utility Revenue Total	\$ 729,133	\$ 746,456	\$ 849,950	\$ 879,030	\$ 873,030	-0.68%
Refuse Utility Expense Total	757,239	793,520	760,752	905,707	907,178	0.16%
<b>Refuse Utility Net Income(Loss)</b>	<b>(28,106)</b>	<b>(47,064)</b>	<b>89,198</b>	<b>(26,677)</b>	<b>(34,148)</b>	
Cash & Investments 12/31	274,609	240,345	239,409			
<b>Monthly Refuse rate</b>	<b>\$13.20</b>	<b>\$13.20</b>	<b>\$13.20</b>	<b>\$15.85</b>	<b>\$15.85</b>	
30/60/90 gallon containers	\$15.90	\$15.90	\$15.90	\$18.55	\$18.55	
	\$17.25	\$17.25	\$17.25	\$21.25	\$21.25	
<b>Monthly Recycling rate</b>	<b>\$2.75</b>	<b>\$3.25</b>	<b>\$3.25</b>	<b>\$3.50</b>	<b>\$3.75</b>	

<b>BULK COLLECTION</b>		Actual	Actual	Actual	Budget	Budget	Percent
CODE		2007	2008	2009	2009	2010	Change
<b>REVENUES</b>							
409	Charges for Services	\$ 12,568	\$ 11,018	\$ 12,793	\$ 17,000	\$ 15,000	-11.76%
<b>EXPENSES</b>							
<b>Salaries and Employee Benefits</b>							
500	Regular Employees	13,786	8,007	8,258	6,514	6,514	
501	Overtime-Regular Employees	1,040	3,252	6,564	3,500	3,500	
503	Part-Time Employees	43	42	77	600	600	
524	SL Converted/LTD	116	53	52	51	51	
525	P.E.R.A. Contribution	926	730	978	676	701	3.70%
526	F.I.C.A. Contribution	1,049	833	1,081	812	812	
527	Employee Health Benefit Plan	2,949	1,454	2,104	2,690	2,926	8.77%
531	Workers' Compensation Insurance	633	376	397	381	591	55.12%
535	Paid Leave Accrual	72	84	81	81	81	
	<b>TOTAL</b>	<u>20,613</u>	<u>14,829</u>	<u>19,592</u>	<u>15,305</u>	<u>15,776</u>	3.08%
<b>Materials, Supplies and Services</b>							
540	Office supplies	408	-	419	200	150	-25.00%
542	General Supplies	69	-	50	150	100	-33.33%
560	Postage	16	-	-	100	100	
580	Audit	800	250	500	500	500	
581	Advertising and Publication	255	-	-	200	100	-50.00%
582	Expert and professional services	89	149	128	200	-	-100.00%
583	Other Contractual Services	1,779	2,010	-	2,500	2,700	8.00%
605	Disposal Charges	21,611	17,382	13,821	18,000	15,500	-13.89%
622	Administrative Fee	8,023	8,026	8,162	8,162	8,105	-0.70%
651	Fleet Liability	262	282	202	200	282	41.00%
652	General Liability	3,234	3,382	3,138	4,187	3,264	-22.04%
	<b>TOTAL</b>	<u>36,547</u>	<u>31,481</u>	<u>26,420</u>	<u>34,399</u>	<u>30,801</u>	-10.46%
	<b>PROGRAM EXPENSE TOTAL</b>	\$ 57,160	\$ 46,311	\$ 46,012	\$ 49,704	\$ 46,577	-6.29%
	<b>BULK COLLECTION OPERATING LOSS</b>	<u>\$ (44,593)</u>	<u>\$ (35,293)</u>	<u>\$ (33,219)</u>	<u>\$ (32,704)</u>	<u>\$ (31,577)</u>	-3.45%

YARD WASTE/LEAF COLLECT

CODE		Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>							
426	Charges for Services	\$ 11,099	\$ 12,103	\$ 9,866	\$ 15,000	\$ 13,500	-10.00%
<b>EXPENSES</b>							
<b>Salaries and Employee Benefits</b>							
500	Regular Employees	\$ 27,302	\$ 25,354	\$ 29,657	\$ 31,405	\$ 31,508	0.33%
501	Overtime-Regular Employees	54	-	309	300	300	0.00%
503	Part-Time Employees	2,774	2,946	3,206	8,300	5,800	-30.12%
524	SL Converted/LTD	78	64	66	247	248	0.40%
525	P.E.R.A. Contribution	1,702	1,640	1,975	2,140	2,227	4.07%
526	F.I.C.A. Contribution	2,037	1,985	2,313	2,869	2,877	0.28%
527	Employee Health Benefit Plan	6,292	4,061	5,096	5,296	7,607	43.64%
531	Workers' Compensation Insurance	1,581	1,639	1,229	665	1,418	113.23%
535	Paid Leave Accrual	214	673	393	393	394	0.25%
	<b>TOTAL</b>	<u>42,034</u>	<u>38,361</u>	<u>44,244</u>	<u>51,615</u>	<u>52,379</u>	1.48%
<b>Materials, Supplies and Services</b>							
540	Office Supplies	-	-	50	100	100	0.00%
542	General Supplies	463	450	-	600	300	-50.00%
543	Equipment & Vehicle Parts	69	733	39	2,000	1,000	-50.00%
549	Motor Fuels & Lubricants	1,478	1,911	1,036	1,800	1,800	0.00%
560	Postage	44	25	380	450	200	-55.56%
563	Maint. & Repair- Equip./Vehicle	-	-	-	5,800	-	-100.00%
568	Printing	-	-	-	250	100	-60.00%
580	Audit	600	250	500	500	500	0.00%
581	Advertising and Publication	383	-	-	200	100	-50.00%
582	Expert & Professional Services	190	63	190	200	-	-100.00%
583	Other Contractual Services	654	859	534	1,500	1,200	-20.00%
605	Disposal Charges	8,838	13,700	10,790	12,000	12,000	0.00%
622	Administrative Fee	12,249	15,146	16,167	16,167	16,724	3.45%
623	Garage - Labor & Burden	250	385	222	5,000	1,000	-80.00%
644	Taxes & Licenses	-	15	-	-	-	
651	Fleet Liability	306	329	235	233	329	41.20%
652	General Liability	3,199	3,346	3,104	4,142	3,229	-22.04%
	<b>TOTAL</b>	<u>28,722</u>	<u>37,211</u>	<u>33,247</u>	<u>50,942</u>	<u>38,582</u>	-24.26%
	<b>PROGRAM EXPENSE TOTAL</b>	\$ 70,755	\$ 75,572	\$ 77,491	\$ 102,557	\$ 90,961	-11.31%
	<b>YARD WASTE/LEAF COLLECT OPERATING LOSS</b>	<u>\$ (59,656)</u>	<u>\$ (63,469)</u>	<u>\$ (67,625)</u>	<u>\$ (87,557)</u>	<u>\$ (77,461)</u>	-11.53%

<b>RECYCLE</b>		Actual	Actual	Actual	Budget	Budget	Percent
CODE		2007	2008	2009	2009	2010	Change
<b>REVENUES</b>							
356	County Grant	\$ 21,920	\$ 24,776	\$ 24,581	\$ 23,000	\$ 23,500	2.17%
424	Charges for Services	95,311	111,933	120,351	122,010	131,010	7.38%
449	Recycling Rebate	8,695	14,257	13,470	6,000	500	-91.67%
	<b>TOTAL</b>	<u>125,926</u>	<u>150,966</u>	<u>158,402</u>	<u>151,010</u>	<u>155,010</u>	2.65%
<b>EXPENSES</b>							
<b>Salaries and Employee Benefits</b>							
500	Regular Employees	\$ 22,380	\$ 23,486	\$ 23,412	\$ 23,967	\$ 23,967	0.00%
501	Overtime-Regular Employees	41	-	-	500	500	0.00%
524	SL Converted/LTD	176	184	192	189	189	0.00%
525	P.E.R.A. Contribution	1,400	1,526	1,570	1,652	1,713	3.69%
526	F.I.C.A. Contribution	1,636	1,801	1,780	1,872	1,872	0.00%
527	Employee Health Benefit Plan	4,679	4,291	4,591	4,465	4,872	9.12%
531	Workers' Compensation Insurance	153	182	189	193	259	34.20%
535	Paid Leave Accrual	327	288	300	300	300	0.00%
	<b>TOTAL</b>	<u>30,792</u>	<u>31,757</u>	<u>32,034</u>	<u>33,138</u>	<u>33,672</u>	1.61%
<b>Materials, Supplies and Services</b>							
540	Office Supplies	64	-	265	100	100	0.00%
542	General Supplies	110	712	100	1,500	750	-50.00%
560	Postage	2,323	801	156	1,300	600	-53.85%
580	Audit	600	250	500	500	500	0.00%
581	Advertising and Publications	1,069	258	-	1,000	400	-60.00%
582	Expert and Professional Services	1,069	-	-	1,000	200	-80.00%
583	Other Contractual Services	97,475	102,318	105,571	104,087	108,250	4.00%
584	Telephone - Local	-	-	-	100	100	0.00%
605	Disposal Charges	-	218	-	-	-	-
622	Administrative Fee	19,541	25,421	27,938	27,938	28,808	3.11%
630	Training	25	-	-	500	500	0.00%
633	Dues and Memberships	75	170	170	200	200	0.00%
635	Travel/Mileage	55	103	17	600	100	-83.33%
636	Conference Fees	185	225	-	700	300	-57.14%
637	Meals and Lodging	-	-	-	550	-	-100.00%
639	Subscription and Publications	34	150	24	100	100	0.00%
652	General Liability	2,585	2,704	2,509	3,348	2,609	-22.07%
	<b>TOTAL</b>	<u>125,210</u>	<u>133,330</u>	<u>137,250</u>	<u>143,523</u>	<u>143,517</u>	0.00%
	<b>PROGRAM EXPENSE TOTAL</b>	\$ 156,002	\$ 165,087	\$ 169,284	\$ 176,661	\$ 177,189	0.30%
<b>RECYCLE</b>							
	<b>OPERATING INCOME (LOSS)</b>	<u>\$ (30,075)</u>	<u>\$ (14,121)</u>	<u>\$ (10,882)</u>	<u>\$ (25,651)</u>	<u>\$ (22,179)</u>	-13.54%
	<b>Recycling fee</b>	\$2.75	\$3.25	\$3.25	\$3.50	\$3.75	

**BRUSH SERVICE**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSES</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 27,728	\$ 12,488	\$ 15,013	\$ 34,709	\$ 35,077	1.06%
501 Overtime-Regular Employees	6	353	207	2,000	2,000	0.00%
503 Part-Time Employees	2,138	2,038	2,620	6,000	3,500	-41.67%
524 SL Converted/LTD	118	70	70	273	276	1.10%
525 P.E.R.A. Contribution	1,718	832	986	2,478	2,595	4.72%
526 F.I.C.A. Contribution	2,040	1,105	1,266	3,076	3,104	0.91%
527 Employee Health Benefit Plan	6,718	2,297	2,003	6,403	7,384	15.32%
531 Workers' Compensation Insurance	1,262	539	503	507	661	30.37%
535 Paid Leave Accrual	408	420	434	434	438	0.92%
<b>TOTAL</b>	<b>42,136</b>	<b>20,142</b>	<b>23,102</b>	<b>55,880</b>	<b>55,035</b>	<b>-1.51%</b>
<b>Materials, Supplies and Services</b>						
540 Office Supplies	-	-	50	100	100	0.00%
541 Uniforms/Clothing	2	-	135	-	-	
542 General Supplies	-	14	-	200	100	-50.00%
543 Equipment & Vehicle Parts	1,212	1,264	1,035	1,600	1,500	-6.25%
549 Motor Fuels & Lubricants	2,117	2,113	1,384	1,100	1,100	0.00%
560 Postage	17	-	-	100	100	0.00%
563 Maint. & Repair - Equip/Vehicles	2,117	-	718	1,000	1,000	0.00%
580 Audit	1,200	925	500	1,000	1,000	0.00%
581 Advertising and Publications	383	-	-	200	200	0.00%
605 Disposal Charges	2,625	8,625	2,600	8,000	8,000	0.00%
622 Administrative Fee	11,028	12,009	14,508	14,508	14,735	1.56%
623 Garage - Labor & Burden	4,900	1,820	1,480	2,000	2,000	0.00%
630 Training	-	250	-	-	-	
651 Fleet Liability	498	492	440	532	492	-7.52%
652 General Liability	3,199	3,346	3,104	4,142	3,229	-22.04%
<b>TOTAL</b>	<b>29,297</b>	<b>30,858</b>	<b>25,954</b>	<b>34,482</b>	<b>33,556</b>	<b>-2.69%</b>
<b>PROGRAM EXPENSE TOTAL</b>	<b>\$ 71,433</b>	<b>\$ 51,000</b>	<b>\$ 49,056</b>	<b>\$ 90,362</b>	<b>\$ 88,591</b>	<b>-1.96%</b>
<b>BRUSH SERVICE OPERATING LOSS</b>	<b>\$ (71,433)</b>	<b>\$ (51,000)</b>	<b>\$ (49,056)</b>	<b>\$ (90,362)</b>	<b>\$ (88,591)</b>	<b>-1.96%</b>

<b>DISPOSAL</b>		Actual	Actual	Actual	Budget	Budget	Percent
CODE		2007	2008	2009	2009	2010	Change
<b>REVENUES</b>							
415	Charges for Services	\$ 553,834	\$ 553,440	\$ 653,253	\$ 677,520	\$ 677,520	0.00%
370	Interest Earned	14,992	8,410	3,739	12,500	6,000	-52.00%
418	Miscellaneous - penalties	10,715	10,519	11,897	6,000	6,000	0.00%
	<b>TOTAL</b>	<u>579,541</u>	<u>572,369</u>	<u>668,889</u>	<u>696,020</u>	<u>689,520</u>	-0.93%
<b>EXPENSES</b>							
<b>Salaries and Employee Benefits</b>							
500	Regular Employees	\$ 88,066	\$ 83,981	\$ 86,979	\$ 115,296	\$ 116,933	1.42%
501	Overtime-Regular Employees	4,190	4,154	3,465	3,500	3,500	0.00%
503	Part-Time Employees	-	32	193	1,600	6,600	312.50%
524	SL Converted/LTD	591	612	627	908	921	1.43%
525	P.E.R.A. Contribution	5,700	5,718	5,887	8,019	8,430	5.13%
526	F.I.C.A. Contribution	6,739	6,468	6,477	9,593	9,718	1.30%
527	Employee Health Benefit Plan	14,625	12,671	12,428	18,634	21,426	14.98%
531	Workers' Compensation Insurance	4,379	4,709	4,737	5,102	6,360	24.66%
535	Paid Leave Accrual	1,325	(659)	1,441	1,441	1,462	1.46%
	<b>TOTAL</b>	<u>125,615</u>	<u>117,685</u>	<u>122,234</u>	<u>164,093</u>	<u>175,350</u>	6.86%
<b>Materials, Supplies and Services</b>							
540	Office Supplies	1,034	937	858	800	600	-25.00%
541	Uniforms/Clothing	284	270	399	350	300	-14.29%
542	General Supplies	5,843	1,561	431	600	600	0.00%
543	Equipment & Vehicle Parts	8,541	18,789	5,496	15,000	7,500	-50.00%
545	Container Parts	2,773	213	1,106	2,800	2,500	-10.71%
549	Motor Fuels & Lubricants	13,861	20,061	9,947	20,000	15,000	-25.00%
550	Minor Equipment	-	8,094	14,378	-	10,000	
560	Postage	3,815	4,294	3,927	3,500	3,500	0.00%
563	Maint & Repair-Equipment/Vehicles	776	18,635	6,949	5,000	5,000	0.00%
580	Audit	1,500	1,500	2,000	2,000	2,000	0.00%
581	Advertising and Publications	814	46	-	600	-	-100.00%
583	Other Contractual Services	255	279	-	-	-	
584	Telephone - Local	1,796	1,741	1,510	1,800	1,800	0.00%
587	Radio	531	516	583	530	530	0.00%
605	Disposal Charges	79,631	88,781	83,416	96,600	101,500	5.07%
622	Administrative Fee	58,964	68,543	75,181	75,181	79,320	5.51%
623	Garage - Labor & Burden	20,700	26,583	17,668	21,000	21,000	0.00%
630	Training	35	39	114	120	100	-16.67%
635	Travel/Mileage	10	15	-	-	-	
639	Subscriptions & Publications	-	-	25	-	-	
644	Taxes & Licenses	200	229	200	200	200	0.00%
651	Fleet Liability Insurance	1,616	1,740	1,243	1,231	1,740	41.35%
652	General Liability	2,794	2,922	2,711	3,618	2,820	-22.06%
680	Depreciation	45,500	47,079	43,533	46,400	47,500	2.37%
	<b>TOTAL</b>	<u>251,273</u>	<u>312,866</u>	<u>271,675</u>	<u>297,330</u>	<u>303,510</u>	2.08%
	<b>PROGRAM EXPENSE TOTAL</b>	\$ 376,889	\$ 430,551	\$ 393,909	\$ 461,423	\$ 478,860	3.78%
	<b>DISPOSAL OPERATING INCOME</b>	202,652	141,818	274,980	234,597	210,660	-10.20%
<b>PROGRAM 48940 NON-OPERATING</b>							
930	Transfers Out	25,000	25,000	25,000	25,000	25,000	0.00%
	<b>DISPOSAL NET INCOME</b>	<u>\$ 177,652</u>	<u>\$ 116,818</u>	<u>\$ 249,980</u>	<u>\$ 209,597</u>	<u>\$ 185,660</u>	-11.42%

DISPOSAL

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>Disposal Rates</b>	\$13.20	\$13.20	\$13.20	\$15.85	\$15.85	
30/60/90 gallon containers	\$15.90	\$15.90	\$15.90	\$18.55	\$18.55	
previous increase was in 2005	\$17.25	\$17.25	\$17.25	\$21.25	\$21.25	

CAPITAL OUTLAY		Actual	Actual	Actual	Budget	Budget	Percent
CODE		2007	2008	2009	2009	2010	Change
<b>- MEMO</b>							
450	Proceeds from sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
740	Motor Vehicles	-	-	-	-	-	-
760	Computers	-	-	-	-	-	-
790	Other Equipment	-	8,850	-	10,000	-	-
	TOTAL	\$ -	\$ 8,850	\$ -	\$ 10,000	\$ -	-

## REVENUE AND EXPENSE DETAIL SUMMARY

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUES</b>						
415 Storm Sewer Charges	\$ 716,710	\$ 716,957	\$ 791,703	\$ 802,140	\$ 802,140	
418 Penalties	8,069	8,071	9,140	8,000	8,000	
370 Interest Earnings	40,171	10,209	2,175	22,000	10,000	-54.55%
417 Miscellaneous	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<u>\$ 764,950</u>	<u>\$ 735,238</u>	<u>\$ 803,018</u>	<u>\$ 832,140</u>	<u>\$ 820,140</u>	-1.44%
<b>EXPENSE</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 31,413	\$ 32,961	\$ 25,222	\$ 30,374	\$ 30,782	1.34%
501 Overtime-Regular Employees	21	295	202	500	500	
503 Part-Time Employees	-	126	-	1,700	1,700	
524 SL Converted/LTD	188	173	180	239	242	1.26%
525 P.E.R.A. Contribution	1,960	2,156	1,676	2,084	2,190	5.09%
526 F.I.C.A. Contribution	2,221	2,380	1,746	2,492	2,523	1.24%
527 Employee Health Benefit Plan	4,908	5,174	3,535	4,803	5,537	15.28%
531 Workers' Compensation Insurance	749	797	457	611	679	11.13%
535 Paid Leave Accrual	948	358	380	380	385	1.32%
<b>TOTAL</b>	<u>42,408</u>	<u>44,419</u>	<u>33,398</u>	<u>43,183</u>	<u>44,538</u>	3.14%
<b>Materials, Supplies and Services</b>						
540 Office Supplies	579	579	820	1,000	1,000	
542 General Supplies	69	-	69	500	-	-100.00%
560 Postge	3,157	3,321	3,439	4,000	4,000	
567 Maint & Repair-Other Improv.	168	323	-	3,000	3,000	
580 Audit	1,000	1,000	1,000	1,000	1,000	
582 Expert & Professional Services	6,792	-	1,010	5,000	5,000	
583 Other Contractual Services	754	1,850	-	3,000	3,000	
622 Administrative Fees	70,119	80,104	78,293	78,293	74,876	-4.36%
644 Taxes, Licenses & Permits	-	-	9,805	-	-	
652 General Liability	1,866	1,951	1,810	2,416	1,883	-22.06%
680 Depreciation	183,245	190,091	174,589	190,500	190,500	
<b>TOTAL</b>	<u>267,750</u>	<u>279,220</u>	<u>270,836</u>	<u>288,709</u>	<u>284,259</u>	-1.54%
<b>TOTAL OPERATING EXP.</b>	<u>\$ 310,158</u>	<u>\$ 323,639</u>	<u>\$ 304,234</u>	<u>\$ 331,892</u>	<u>\$ 328,797</u>	-0.93%
<b>OPERATING INCOME</b>	<u>\$ 454,792</u>	<u>\$ 411,599</u>	<u>\$ 498,784</u>	<u>\$ 500,248</u>	<u>\$ 491,343</u>	-1.78%
<b>NON-OPERATING EXPENSES</b>						
820 Bond Interest	104,927	93,282	85,281	85,281	71,039	-16.70%
840 Fiscal Fee	1,394	674	1,152	1,400	1,400	
930 Transfer Out	25,000	25,000	25,000	25,000	25,000	
<b>TOTAL NON-OPERATING EXP.</b>	<u>\$ 131,320</u>	<u>\$ 118,956</u>	<u>\$ 111,433</u>	<u>\$ 111,681</u>	<u>\$ 97,439</u>	-12.75%
<b>STORM SEWER NET INCOME</b>	<u>\$ 323,471</u>	<u>\$ 292,642</u>	<u>\$ 387,351</u>	<u>\$ 388,567</u>	<u>\$ 393,904</u>	1.37%

**DEPARTMENT - STORM SEWER**

**FUND 740**

**REVENUE AND EXPENSE DETAIL SUMMARY**

<b>CODE</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2009</b>	<b>Budget 2010</b>	<b>Percent Change</b>
<b>MEMO--CAPITAL OUTLAY</b>						
760 Computers	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>CONSTRUCTION - MEMO</b>						
Projects	\$ 482,104	\$ 365,090	\$ 136,990	\$ 141,000	\$ 264,000	87.23%
<b>DEPARTMENT TOTAL</b>	<b>\$ 482,104</b>	<b>\$ 365,090</b>	<b>\$ 136,990</b>	<b>141,000</b>	<b>264,000</b>	<b>87.23%</b>
<b>STORM SEWER UTILITY SUMMARY</b>						
Sewer Utility Revenue Total	764,950	735,238	803,018	832,140	820,140	-1.44%
Sewer Utility Expense Total	441,478	442,595	415,667	443,573	426,236	-3.91%
<b>Sewer Utility Net Income(Loss)</b>	<b>323,471</b>	<b>292,642</b>	<b>387,351</b>	<b>388,567</b>	<b>393,904</b>	
Cash & Investments 12/31	899,357	379,482	323,948			
<b>Storm Sewer Rate History</b>	<b>\$4.50</b>	<b>\$4.50</b>	<b>\$4.50</b>	<b>\$5.00</b>	<b>\$5.00</b>	
Bond Proceeds	-	-	-	-	-	
Bond principal payments	350,000	365,000	365,000	365,000	385,000	5.48%

**REVENUE AND EXPENSE DETAIL**

**FUND 740**

**STORM SEWER**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>PROGRAM 48610 MAINTENANCE</b>						
<b>REVENUES</b>						
415 Storm Sewer Charges	\$ 716,710	\$ 716,957	\$ 791,703	\$ 802,140	\$ 802,140	
418 Penalties	8,069	8,071	9,140	8,000	8,000	
370 Interest Earnings	40,171	10,209	2,175	22,000	10,000	-54.55%
<b>TOTAL REVENUES</b>	<u>\$ 764,950</u>	<u>\$ 735,238</u>	<u>\$ 803,018</u>	<u>\$ 832,140</u>	<u>\$ 820,140</u>	-1.44%
<b>EXPENSE</b>						
<b>Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 31,413	\$ 32,961	\$ 25,222	\$ 30,374	\$ 30,782	1.34%
501 Overtime-Regular Employees	21	295	202	500	500	
503 Part-Time Employees	-	126	-	1,700	1,700	
524 SL Converted/LTD	188	173	180	239	242	1.26%
525 P.E.R.A. Contribution	1,960	2,156	1,676	2,084	2,190	5.09%
526 F.I.C.A. Contribution	2,221	2,380	1,746	2,492	2,523	1.24%
527 Employee Health Benefit Plan	4,908	5,174	3,535	4,803	5,537	15.28%
531 Workers' Compensation Insurance	749	797	457	611	679	11.13%
535 Paid Leave Accrual	948	358	380	380	385	1.32%
<b>TOTAL</b>	<u>42,408</u>	<u>44,419</u>	<u>33,398</u>	<u>43,183</u>	<u>44,538</u>	3.14%
<b>Materials, Supplies and Services</b>						
540 Office Supplies	579	579	820	1,000	1,000	
542 General Supplies	69	-	69	500	-	-100.00%
560 Postage	3,157	3,321	3,439	4,000	4,000	
567 Maint & Repair-Other Improvements	168	323	-	3,000	3,000	
580 Audit	1,000	1,000	1,000	1,000	1,000	
582 Expert & Professional Services	6,792	-	1,010	5,000	5,000	
583 Other Contractual Services	754	1,850	-	3,000	3,000	
622 Administrative Fees	70,119	80,104	78,293	78,293	74,876	-4.36%
644 Taxes and licenses	-	-	9,805	-	-	
652 General Liability	1,866	1,951	1,810	2,416	1,883	-22.06%
680 Depreciation	183,245	190,091	174,589	190,500	190,500	
<b>TOTAL</b>	<u>267,750</u>	<u>279,220</u>	<u>270,836</u>	<u>288,709</u>	<u>284,259</u>	-1.54%
<b>PROGRAM EXPENSE TOTAL</b>	<u>\$ 310,158</u>	<u>\$ 323,639</u>	<u>\$ 304,234</u>	<u>\$ 331,892</u>	<u>\$ 328,797</u>	-0.93%
<b>STORM SEWER MAINTENANCE</b>						
<b>OPERATING INCOME</b>	\$ 454,792	\$ 411,599	\$ 498,784	\$ 500,248	\$ 491,343	-1.78%

**REVENUE AND EXPENSE DETAIL**

**FUND 740**

**STORM SEWER**

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>PROGRAM 48640</b>						
<b>NON-OPERATING</b>						
<b>REVENUES</b>						
460 Sale of Bonds	-	-	620,650	-	-	
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>620,650</b>	<b>-</b>	<b>-</b>	
<b>EXPENSES</b>						
820 Bond Interest	104,927	93,282	85,281	85,281	71,039	-16.70%
840 Fiscal Fee	1,394	674	1,152	1,400	1,400	
930 Transfers Out	25,000	25,000	25,000	25,000	25,000	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>131,320</b>	<b>118,956</b>	<b>111,433</b>	<b>111,681</b>	<b>97,439</b>	<b>-12.75%</b>
<b>NET INCOME</b>	<b>\$ 323,471</b>	<b>\$ 292,642</b>	<b>\$ 1,008,001</b>	<b>\$ 388,567</b>	<b>\$ 393,904</b>	<b>1.37%</b>
 <b>DEPT 48660 CAPITAL OUTLAY - MEMO</b>						
760 Computers	-	-	-	-	-	
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
 <b>DEPT 48650 CONSTRUCTION - MEMO</b>						
Projects	482,104	365,090	136,990	141,000	264,000	87.23%
<b>DEPARTMENT TOTAL</b>	<b>\$ 482,104</b>	<b>\$ 365,090</b>	<b>\$ 136,990</b>	<b>\$ 141,000</b>	<b>\$ 264,000</b>	<b>87.23%</b>

REVENUE AND EXPENSE DETAIL SUMMARY

PROGRAM 48735 PAVILION

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUE</b>						
370 Interest Earnings	\$ 3,650	\$ 3,097	\$ 688	\$ -	\$ -	
380 Rentals	278,926	285,701	253,741	286,000	291,000	1.75%
383 Leases	153,806	38,000	38,000	38,000	38,000	
400 Charges for Service	40	-	30	-	-	
431 Open Skating	3,934	6,551	6,184	6,000	6,800	13.33%
432 Leagues	7,043	10,128	9,425	11,600	10,850	-6.47%
433 Admissions	7,520	10,171	9,505	9,500	9,500	
434 Advertising	2,350	2,295	2,748	4,000	4,000	
435 Concessions	1,019	1,364	2,328	1,500	2,000	33.33%
436 Vending Machines	4,364	4,435	2,525	5,500	4,500	-18.18%
<b>REVENUE TOTAL</b>	<b>462,652</b>	<b>361,742</b>	<b>325,174</b>	<b>362,100</b>	<b>366,650</b>	<b>1.26%</b>

**EXPENDITURES**

**Salaries and Employee Benefits**

500 Regular Employees	\$ 127,839	\$ 122,007	\$ 118,020	\$ 115,709	\$ 116,757	0.91%
501 Overtime Employees	-	-	-	500	500	
503 Part-Time Employees	23,375	37,706	40,859	46,575	47,470	1.92%
524 SL Converted/LTD	1,012	920	903	1,057	1,073	1.51%
525 P.E.R.A. Contribution	9,178	9,644	9,798	9,098	9,572	5.21%
526 F.I.C.A. Contribution	11,583	12,175	11,956	12,453	12,603	1.20%
527 Employee Health Benefit Plan	19,102	16,319	15,362	14,762	15,695	6.32%
531 Workers' Compensation Insurance	3,504	4,238	4,434	4,642	6,145	32.38%
532 Unemployment Compensation	-	2,897	(5)	-	-	
535 Paid Leave Accrual	(273)	3,135	1,679	1,679	1,703	1.43%
<b>TOTAL</b>	<b>195,321</b>	<b>209,042</b>	<b>203,006</b>	<b>206,475</b>	<b>211,518</b>	<b>2.44%</b>

**Materials, Supplies and Services**

540 Office Supplies	847	973	604	800	800	
541 Uniforms/Clothing	616	375	250	800	800	
542 General Supplies	11,478	11,409	11,414	7,850	9,500	21.02%
543 Equipment & Vehicle Parts	2,860	1,140	1,376	2,850	2,600	-8.77%
544 Structural Supplies	2,249	432	986	2,500	2,500	
545 Parts and Supplies	-	-	-	500	500	
548 Concessions	96	279	315	250	250	
549 Motor Fuels & Lubricants	1,962	2,551	2,111	3,000	3,000	
550 Minor Equipment	-	468	590	250	500	100.00%
555 Other Supplies	-	602	176	300	300	
560 Postage	679	501	123	750	500	-33.33%
563 Maint & Repair-Equipment/Vehicles	14,192	12,489	13,838	10,000	10,000	
565 Maint. & Repair- Structures	536	525	545	1,000	1,000	
567 Maint & Repair-Other Improvements	-	931	-	800	800	
580 Audit	1,050	1,000	1,100	1,100	1,100	
581 Advertising and Publication	1,259	1,288	500	800	800	
582 Expert & Professional Services	3,223	4,585	4,465	4,700	4,700	
583 Other Contractual Services	678	1,557	913	525	550	4.76%
584 Telephone - Local	751	743	743	1,200	1,200	
588 Legal	-	-	-	-	-	
602 Heating Fuel-Gas	25,320	28,285	18,694	28,300	28,000	-1.06%

## REVENUE AND EXPENSE DETAIL SUMMARY

## PROGRAM 48735 PAVILION

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENDITURES (cont.)</b>						
<b>Materials, Supplies and Services (Cont.)</b>						
604 Electricity	40,941	43,457	43,806	40,750	41,000	0.61%
622 Administrative Fee	11,322	12,939	12,689	12,689	13,968	10.08%
623 Garage - Labor & Burden	1,150	420	481	400	400	
630 Training	-	-	-	400	400	
633 Dues and Memberships	125	140	-	150	150	
637 Meals and Lodging	16	-	-	300	300	
639 Subscriptions and Publications	-	-	-	50	50	
651 Fleet Insurance	-	15	-	-	100	
651 Fleet Insurance	301	299	266	315	299	-5.08%
652 General Liability, Fire, Etc.	4,081	4,268	3,959	5,283	4,119	-22.03%
653 Property Insurance	2,108	2,446	2,559	2,606	2,637	1.19%
680 Depreciation	61,900	67,980	61,098	66,795	66,800	0.01%
TOTAL	189,739	202,092	183,601	198,013	199,623	0.81%
<b>PAVILION/ICE ARENA TOTAL EXP.</b>	<b>\$ 385,060</b>	<b>\$ 411,134</b>	<b>\$ 386,607</b>	<b>\$ 404,488</b>	<b>\$ 411,141</b>	<b>1.64%</b>
<b>OPERATING INCOME</b>	<b>77,591</b>	<b>(49,393)</b>	<b>(61,433)</b>	<b>(42,388)</b>	<b>(44,491)</b>	<b>4.96%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 77,591</b>	<b>\$ (49,393)</b>	<b>\$ (61,433)</b>	<b>\$ (42,388)</b>	<b>\$ (44,491)</b>	<b>4.96%</b>
<b>DEPT 48775 CAPITAL OUTLAY - MEMO</b>						
450 Proceeds from Sale of Assets	-	-	762	-	-	
720 Building and Improvements	\$ -	-	-	-	-	
750 Office Equipment & Furnishings	-	-	-	-	-	
760 Computer	-	-	-	-	-	
790 Other Equipment	-	-	2,939	3,000	-	-100.00%
TOTAL	\$ -	-	2,939	3,000	-	-100.00%
<b>PAVILION/ICE ARENA SUMMARY</b>						
Revenue Total	462,652	361,742	325,936	362,100	366,650	1.26%
Expense Total	385,060	411,134	386,607	404,488	411,141	1.64%
Net Income(Loss)	77,591	(49,393)	(60,671)	(42,388)	(44,491)	4.96%

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>REVENUE</b>						
<b>48735 ICE RENTAL</b>						
370 Interest Earnings	\$ 3,650	\$ 3,097	\$ 688	\$ -	\$ -	
380 Ice Rental	232,372	237,603	200,103	237,000	239,000	0.84%
400 Charges for Service	40	-	30	-	-	0.00%
431 Open Skating	3,934	6,551	6,184	6,000	6,800	13.33%
433 Admissions	7,520	10,171	9,505	9,500	9,500	0.00%
434 Advertising	2,350	2,295	2,748	4,000	4,000	0.00%
435 Concessions	1,019	1,364	2,328	1,500	2,000	33.33%
436 Vending Machines	4,364	4,435	2,525	5,500	4,500	-18.18%
TOTAL	<u>255,248</u>	<u>265,515</u>	<u>224,111</u>	<u>263,500</u>	<u>265,800</u>	0.87%
<b>48740 SOCCER</b>						
380 Turf Rent	30,741	32,999	35,449	34,000	35,000	2.94%
432 Leagues	7,043	10,128	9,425	11,600	10,850	
TOTAL	<u>37,785</u>	<u>43,127</u>	<u>44,873</u>	<u>45,600</u>	<u>45,850</u>	0.55%
<b>48745 DRY FLOOR</b>						
380 Rent	8,099	7,553	11,410	8,000	9,500	18.75%
TOTAL	<u>8,099</u>	<u>7,553</u>	<u>11,410</u>	<u>8,000</u>	<u>9,500</u>	18.75%
<b>48755 MEZZANINE</b>						
380 Rent	7,714	7,547	6,779	7,000	7,500	7.14%
383 Leases	153,806	38,000	38,000	38,000	38,000	0.00%
TOTAL	<u>161,520</u>	<u>45,547</u>	<u>44,779</u>	<u>45,000</u>	<u>45,500</u>	1.11%
<b>TOTAL REVENUES</b>	<u>\$ 462,652</u>	<u>\$ 361,742</u>	<u>\$ 325,174</u>	<u>\$ 362,100</u>	<u>\$ 366,650</u>	1.26%
<b>EXPENSE</b>						
<b>48735 Salaries and Employee Benefits</b>						
500 Regular Employees	\$ 127,839	\$ 122,007	\$ 118,020	\$ 115,709	\$ 116,757	0.91%
501 Overtime Employees	-	-	-	500	500	0.00%
503 Part-Time Employees	23,375	37,706	40,859	46,575	47,470	1.92%
524 SL Converted/LTD	1,012	920	903	1,057	1,073	1.51%
525 P.E.R.A. Contribution	9,178	9,644	9,798	9,098	9,572	5.21%
526 F.I.C.A. Contribution	11,583	12,175	11,956	12,453	12,603	1.20%
527 Employee Health Benefit Plan	19,102	16,319	15,362	14,762	15,695	6.32%
531 Workers' Compensation Insurance	3,504	4,238	4,434	4,642	6,145	32.38%
532 Unemployment Compensation	-	2,897	(5)	-	-	0.00%
535 Paid Leave Accrual	(273)	3,135	1,679	1,679	1,703	1.43%
TOTAL	<u>195,321</u>	<u>209,042</u>	<u>203,006</u>	<u>206,475</u>	<u>211,518</u>	2.44%
<b>Materials, Supplies and Services</b>						
540 Office Supplies	847	973	604	800	800	0.00%
541 Uniforms/Clothing	616	375	250	800	800	0.00%
542 General Supplies	11,478	11,409	11,414	7,850	9,500	21.02%
543 Equipment & Vehicle Parts	2,860	1,140	1,376	2,850	2,600	-8.77%
544 Structural Supplies	2,249	432	986	2,500	2,500	0.00%
545 Parts and Supplies	-	-	-	500	500	0.00%
548 Concessions	96	279	315	250	250	0.00%

CODE	Actual 2007	Actual 2008	Actual 2009	Budget 2009	Budget 2010	Percent Change
<b>EXPENSE (Cont.)</b>						
<b>Materials, Supplies and Services (Cont.)</b>						
549 Motor Fuels & Lubricants	1,962	2,551	2,111	3,000	3,000	0.00%
550 Minor Equipment	-	468	590	250	500	100.00%
555 Other Supplies	-	602	176	300	300	0.00%
560 Postage	679	501	123	750	500	-33.33%
563 Maint & Repair-Equipment/Vehicles	14,192	12,489	13,838	10,000	10,000	0.00%
565 Maint. & Repair- Structures	536	525	545	1,000	1,000	0.00%
567 Maint & Repair-Other Improvements	-	931	-	800	800	0.00%
580 Audit	1,050	1,000	1,100	1,100	1,100	0.00%
581 Advertising and Publication	1,259	1,288	500	800	800	0.00%
582 Expert & Professional Services	3,223	4,585	4,465	4,700	4,700	0.00%
583 Other Contractual Services	678	1,557	913	525	550	4.76%
584 Telephone - Local	751	743	743	1,200	1,200	0.00%
602 Heating Fuel-Gas	25,320	28,285	18,694	28,300	28,000	-1.06%
604 Electricity	40,941	43,457	43,806	40,750	41,000	0.61%
622 Administrative Fee	11,322	12,939	12,689	12,689	13,968	10.08%
623 Garage - Labor & Burden	1,150	420	481	400	400	0.00%
630 Training	-	-	-	400	400	0.00%
633 Dues and Memberships	125	140	-	150	150	0.00%
637 Meals and Lodging	16	-	-	300	300	0.00%
639 Subscriptions and Publications	-	-	-	50	50	0.00%
644 Taxes and Licenses	-	15	-	-	100	
651 Fleet Insurance	301	299	266	315	299	-5.08%
652 General Liability, Fire, Etc.	4,081	4,268	3,959	5,283	4,119	-22.03%
653 Property Insurance	2,108	2,446	2,559	2,606	2,637	1.19%
680 Depreciation	61,900	67,980	61,098	66,795	66,800	0.01%
TOTAL	189,739	202,092	183,601	198,013	199,623	0.81%
<b>PAVILION/ICE ARENA TOTAL EXP.</b>	<b>\$ 385,060</b>	<b>\$ 411,134</b>	<b>\$ 386,607</b>	<b>\$ 404,488</b>	<b>\$ 411,141</b>	<b>1.64%</b>
<b>OPERATING INCOME</b>	<b>77,591</b>	<b>(49,393)</b>	<b>(61,433)</b>	<b>(42,388)</b>	<b>(44,491)</b>	<b>4.96%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 77,591</b>	<b>\$ (49,393)</b>	<b>\$ (61,433)</b>	<b>\$ (42,388)</b>	<b>\$ (44,491)</b>	<b>4.96%</b>
<b>DEPT 48775 CAPITAL OUTLAY - MEMO</b>						
450 Proceeds from Sale of Assets	-	-	762	-	-	
720 Building and Improvements	-	-	-	-	-	
750 Office Equipment & Furnishings	-	-	-	-	-	
760 Computer	-	-	-	-	-	
790 Other Equipment	-	-	2,939	3,000	-	-100.00%
TOTAL	-	-	2,939	3,000	-	-100.00%
<b>PAVILION/ICE ARENA SUMMARY</b>						
Revenue Total	462,652	361,742	325,936	362,100	366,650	1.26%
Expense Total	385,060	411,134	386,607	404,488	411,141	1.64%
<b>Net Income(Loss)</b>	<b>77,591</b>	<b>(49,393)</b>	<b>(60,671)</b>	<b>(42,388)</b>	<b>(44,491)</b>	<b>4.96%</b>