

# Introduction to the 2010 Budget Proposal

For its 2010 Budget Proposal, the City of Bloomington Utilities Department has employed zero-based budgeting techniques to evaluate and define all of its cost centers. For the Utilities Department, this process involved closely examining expenses and revenues with a focus on rising variable costs. Along with this approach to the 2010 Budget, the Department has also focused on incorporating the service principles of the strategic plan as highlighted in the mission and vision statement of the City. This plan focused on all departments of the City, providing the highest quality services that will give all residents, especially customers, confidence in their local government's ability to meet high expectations of performance and service.

As has been noted, the Department incorporated a zero-based budgeting approach to this year's request. This evaluation revealed a number of trends that have been incorporated into the 2010 Proposal. We believe that by taking this approach we are able to address trends in a fashion that will allow us to focus our resources, meet our goals, and continue to improve Community Commerce and Community Condition through fiscally responsible management of the utility. The trends and actions specific to 2010 and the C they address include:

**Community Condition:** It is the mission and responsibility of City of Bloomington Utilities to provide the effective and efficient delivery of drinking water as well as waste and storm water treatment while planning for the future needs of the community. In addition, a water conservation plan is being developed for the Utility and its customers. Within the context of meeting all of our treatment requirements we have experienced an increase in the cost of chemicals necessary to meet those obligations. As a result, our budget includes a near 26% increase in all chemical related expenses. We have also experienced an increase in fuel and energy costs. As an effect, our budget includes an 11% increase in all fuel and energy related expenses.

**Community Commerce:** City of Bloomington Utilities recognizes having a sufficient water supply is essential to sustain current and future population as well as current commercial and industrial growth. We also recognize maintaining an effective sanitary sewer collection and treatment system is vital to the community both for the safety and well-being of citizens and to support current and future businesses. The Utility has a strong and ongoing commitment to investing in infrastructure and keeping it updated. The Utility acknowledges the importance of community outreach. Meetings are conducted by staff with representatives from our high tech/ high demand water users and the ten rural water companies served. The Utility also works to promote sustainability and enhance the natural environment. Examples include an established recycling program at each of its facilities and the landscaping at the Administrative Services Building has been recognized by the National Wildlife Federation as a Certified Wildlife Habitat™.

## **Combined Budget**

The Operations & Maintenance portion of this proposal combines Water, Wastewater, and Stormwater expenses to simplify the format and make changes more transparent. Detailed listings for each utility have been included at the end of the proposal.

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# A GUIDE TO ACCOUNTING CODES

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# A GUIDE TO LINE ITEMS

## Salaries & Wages – Employees

This line includes the salaries and wages for all departmental employees. It combines all types of employees (full-time, part-time) and all types of pay (regular-time, over-time, holiday-pay).

## Salaries & Wages – Officers & Directors

This line includes the salaries and wages for the Utilities Service Board, Director, and Deputy Director. In the past, this expense has been distributed across all departments. As a result of the 2005 budget reorganization, this line will only appear in the director (11) and the Utility Service Board's (12) budget.

## FICA

This line represents the federal payroll tax which includes Social Security and Medicare. It is equal to 7.65 percent of the total salaries and wages. In the past, this line has been distributed proportionally to each department. In accordance with the Indiana Utility Regulatory Commission's (IURC) accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

## Pensions & Benefits

This line represents PERF benefits, health insurance, and life insurance. The PERF portion is equal to 11.0 percent of the total salaries and wages. The amounts for health and life insurance have been supplied by the City of Bloomington Controller and are subject to change. In the past, this line has been distributed proportionally to each department. In accordance with the IURC's accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

## Chemicals

Most departments do not incur expenses for chemicals. For those that do (41, 42, 51, & 61), this line includes chemicals such as:

Anhydrous Ammonia  
Chlorine  
Lime  
Alum

Fluoride  
Polymer  
Potassium Permanganate  
Polyaluminum Chloride

## **Materials & Supplies**

This line is very broadly defined. It includes any expendable items such as paper, light bulbs, gloves, etc. It also includes repairs and maintenance of structures and treatment equipment. Purchased items that are not considered capital outlays are included here. This line item also includes materials and supplies for:

Lines	Engineering & Survey Equipment
Services	Pumping Equipment
Meters	Treatment Equipment
Hydrants	Records & Collection Statements
Meter Reading	Office Supply Expenses
Structural Improvements	General Plant Maintenance

## **Furniture & Fixtures**

Computer equipment, office furniture & equipment, and the cost of maintaining these items appear in this line.

## **Liability Insurance**

This line represents the liability insurance that CBU is required to carry. This amount is supplied by the City of Bloomington Controller and is subject to change.

## **Purchased Water**

This line only appears under the Monroe Treatment Plant. It is the cost of water purchased from the Army Corps of Engineers.

## **Purchased Power**

This line is CBU's electricity bills. It is included only for departments where large amounts of power are utilized such as the Monroe, Dillman, & Blucher Poole Treatment Plants and the Booster & Lift stations. The CBU's General Ledger divides these expenses between pumping, treatment, and general power expenses.

## **Utilities General**

This line includes all utility bills other than electricity, such as telephone, cell phones, pagers, internet service bills, sewer and water, and natural gas.

## **Contracted Labor**

This line includes cost for temporary employees. Due to changes in the City of Bloomington's policies concerning temporary employees, CBU no longer employs any temporary employees.

## **Sludge Removal**

This line includes the cost of removing sludge at the wastewater treatment facilities. It should be noted that some portion of the total sludge removal expenses is distributed throughout Salaries & Wages and Materials & Supplies.

**Training**

This line consists of expenses attributed to continuing education and travel.

**Contracted Services**

This item includes professional services procured by CBU.

**In Lieu of Taxes**

This line is part of the interdepartmental agreement. It is CBU's contribution to the Civil City in lieu of property tax revenue. The amount is based on CBU's total fixed assets within the City limits. This expenditure is charged to the Utility Service Board's (12) budget.

**Interdepartmental Expenditures**

This line accounts for funding agreements made between CBU and the Civil City. This payment is designed to reimburse the Civil City for the services it provides to CBU. It includes services such as Information Technology (ITS), legal, risk management, the Office of the Controller, police, and fire protection. This expenditure is charged to the Utility Service Board's (12) budget.

**Bond Issuance Cost**

This line item represents the cost of issuing bonds and is found in the director's budget.

**Transportation**

This line is the Fleet Maintenance bill that is paid to the Civil City each year. It is comprised of vehicle repair and fuel costs. It is divided among the various departments according to the number and value of the vehicles assigned to each department.

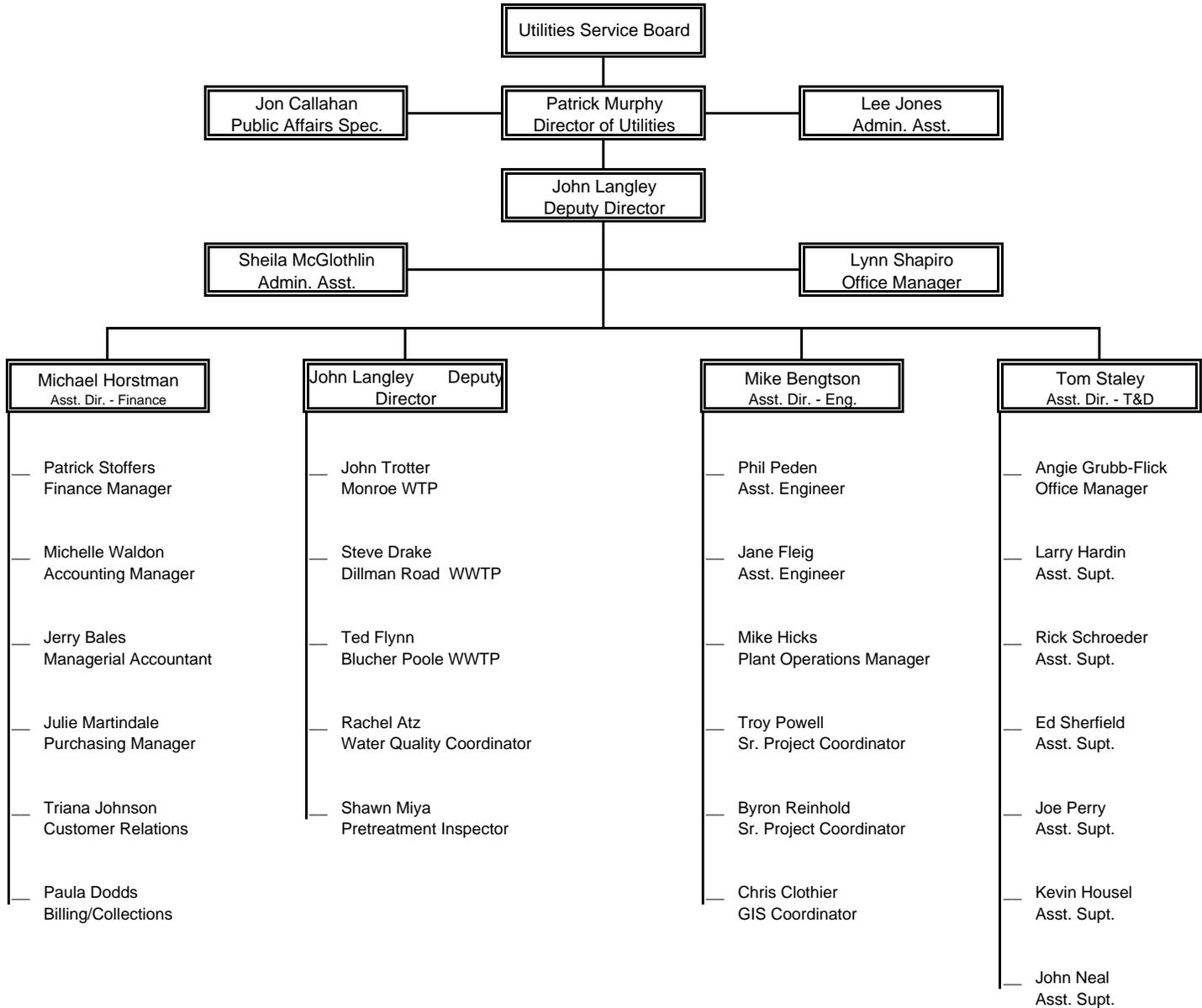
**Miscellaneous Expenses**

This line includes a wide variety of expenses. It is mostly comprised of shipping fees, mandated expenses for drug testing, obsolete inventory costs, credit card fees, and lien filing fees. For 2006, it also includes rental payments for office space at the North Showers building.

**Equipment**

This line includes all equipment purchases to be paid from operating funds that meet the criteria for capitalization. All equipment purchases that exceed \$10,000 will be capitalized.

# City of Bloomington Utilities Department Organization Chart 2009



## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Utility Service Board**

Program Description: The USB has broad oversight of CBU policies and activities and is governed by nine members, four appointed by the Mayor, three appointed by the Common Council and two serving in an ex-officio capacity representing the interests of the Council and the Mayor.

#### **Administration**

Program Description: CBU Administration oversees the day to day operation of all CBU departments. The Director develops policy with the Utilities Service Board and the Mayor and is directly responsible for implementing that policy.

Includes: 63: Griffey Reservoir  
64: Lake Lemon

#### **Accounting**

Program Description: The Accounting Dept. has five primary responsibilities including income tracking, operation and maintenance, accounting, debt management, and capital financing. Accounting is responsible for the processing of all daily financial transactions of the Water, Wastewater and Stormwater Utilities, including the daily deposits and reconciliation of revenues; processing, paying and reporting CBU payroll; and processing and paying for CBU expenditures.

#### **Purchasing**

Program Description: Purchasing and Materials Management provides all CBU departments with overall procurement services. This includes purchasing, inventory and facilities management, warehousing, records retention, mobile devices, fleet inventory, courier services, master key management, surplus, and equipment accountability. Purchasing strives to purchase the best quality of goods and services at the lowest price to meet CBU goals.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Customer Relations**

Program Description: The Customer Relations Dept. seeks to provide the best possible service to CBU customers. This includes assisting customers with starting and stopping water and wastewater service, making sure that paperwork is completed correctly, assisting customers on the phone and in person with billing questions or concerns, selling septage tickets to waste haulers for dumping at Dillman WWTP, assisting customers with paperwork for new service, and working closely with the engineering, T&D and meter services regarding new services.

#### **Billings and Collections**

Program Description: Processes and manages all collections (collection of outstanding debt) due to CBU; establishing customer payment plans; billing, address changes and online payments through Aqua-Pay; and the processing of adjustments, lien letters and NSF items. These tasks are completed through data entry and the maintenance of electronic and paper files.

#### **Engineering**

Program Description: The Engineering Dept. is responsible for engineering oversight for design construction and maintenance of all water, wastewater, and storm sewer pipelines that are owned, or will be owned, by CBU. Other functions include maintaining informational databases for CBU pipelines; computer mapping of all CBU pipelines; calculating appropriate service pipe sizes to be installed; issuing permission for service connections to CBU wastewater and water mains; keeping records on and securing needed easement rights and property ownership for all CBU projects; providing long-range planning vision and involvement in the budget process to ensure infrastructure improvements can be made; and interacting with and providing information to the general public, engineers, architects, designers, other City departments and governmental agencies.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Blucher Poole WWTP**

Program Description: Blucher Poole wastewater treatment plant is responsible for treating wastewater generated in the northern part of the Bloomington collection system. Employees strive to maintain levels of discharges lower than those required by the state and produce a safe byproduct of operations for disposal (sludge). Blucher Poole employees work within CBU budget guidelines to maintain an above average level of performance.

#### **Dillman Road WWTP**

Program Description: Dillman Road is Bloomington's largest wastewater treatment plant, processing an average of 9.5 million gallons per day. Both wastewater plants are monitored by the State of Indiana for compliance with their respective NPDES permits.

#### **Laboratory**

Program Description: The Dillman Road Laboratory is a key component of the department's environmental compliance program. The laboratory either conducts or arranges testing for all water and wastewater programs. The Laboratory Director works closely with the Utilities Director and Deputy Director to resolve regulatory and environmental policy issues.

#### **Monroe**

Program Description: The Monroe Water Plant is the primary source of drinking water for Monroe County. Ten rural water corporations rely on CBU for water. Monroe employees conduct laboratory analyses, operate and maintain the system to ensure reliable delivery of high quality water.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **T & D**

Program Description: The Transmission and Distribution Dept. is responsible for maintenance and installation of water and wastewater lines throughout the service area. T&D also installs and reads meters, initiates and terminates water service to customers and troubleshoots customer complaints. T&D manages the department's communications operators who respond to customer telephone calls. Typical activities in the Communications Dept. include scheduling after hours emergency work and responding to calls for services from other city departments (Street, Public Works, Animal Shelter) and the American Red Cross.

Includes:                      71: Transmission & Distribution                      75: Meters  
   72: Booster stations    95: Communications  
   73: Lift stations

#### **Stormwater**

Program Description: The Stormwater system is comprised of about 70 miles of roadside ditches, open channels and natural streams, 100 miles of small diameter collection pipes with inlets and 25 miles of large diameter culverts and tunnels.

<b>TOTAL BUDGET OVERVIEW</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>CASH ON HAND - BEGINNING</b>						
60 Day Reserve for O&M Available Fund Balance	N/A	2,858,956	2,680,098	2,862,987	182,889	N/A
	N/A	3,614,517	1,143,394	960,505	(182,889)	N/A
<b>TOTAL - CASH ON HAND</b>	-	6,473,473	3,823,493	3,823,493	0	0.00%
<b>TOTAL REVENUE</b>						
Water	11,115,000	10,790,211	11,337,300	11,337,300	0	0.00%
Wastewater	14,225,000	13,862,886	14,509,500	14,509,500	-	
Stormwater	1,447,000	1,555,393	1,475,940	1,475,940	-	
<b>TOTAL - REVENUE</b>	26,787,000	26,208,490	27,322,740	27,322,740	0	0.00%
<b>TOTAL EXPENSES</b>						
Operation & Maintenance						
Water	6,010,593	7,117,613	6,173,123	6,943,009	769,886	12.47%
Wastewater	8,536,192	9,498,423	9,315,860	9,643,538	30,978	0.33%
Stormwater	535,484	537,701	591,607	591,377	(230)	(0.04%)
Total - Operation & Maintenance	15,082,269	17,153,737	16,080,590	17,177,924	1,097,334	6.82%
Debt Service						
Water	2,890,562	2,890,562	2,926,987	2,898,726	(28,261)	(0.97%)
Wastewater	4,960,735	4,960,735	4,947,462	4,940,573	(6,889)	(0.14%)
Stormwater	246,395	246,395	244,370	244,488	118	0.05%
Total - Debt Requirements	8,097,692	8,097,692	8,118,819	8,083,787	(35,032)	(0.43%)
Extensions & Replacements						
Water	2,213,845	2,225,472	2,237,191	1,495,565	(741,626)	(33.15%)
Wastewater	911,981	714,318	443,070	282,732	(160,338)	(36.19%)
Stormwater	481,215	614,731	443,070	282,732	(160,338)	(36.19%)
Total - Extensions & Replacements	3,607,041	3,554,520	3,123,331	2,061,029	(1,062,302)	(34.01%)
<b>TOTAL - EXPENSES</b>	26,787,002	28,805,949	27,322,740	27,322,740	(0)	(0.00%)
<b>CASH ON HAND - ENDING</b>						
60 Day Reserve for O&M Available Fund Balance	N/A	2,858,956	2,680,098	2,862,987	182,889	N/A
	N/A	964,536	1,143,394	960,505	(182,889)	N/A
<b>SUBTOTAL - ENDING FUND BALANCE</b>	-	3,823,493	3,823,493	3,823,493	0	0.00%
Restricted for Ongoing Capital Projects	-	52,521	-	-	-	
<b>TOTAL - CASH ON HAND</b>	-	3,876,014	3,823,493	3,823,493	0	0.00%
<b>TOTAL CASH - INCREASE (DECREASE)</b>	N/A	(2,597,459)	0	0	N/A	N/A

**Notes about the Total Budget Overview**

60 Day Reserve for O&M

CUD's Bond Covenants require the department to maintain cash reserves equal to 60 days of operating expenses. This line is calculated by dividing the total Operations & Maintenance budget by six

Extensions & Replacements

2008 Extensions & Replacements figures include amounts carried over from previous years.

Restricted for Ongoing Capital Projects

This line represents projects that were budgeted in previous years and have not yet been completed. It is equal to the difference between the 2008 budgeted amount and the 2008 actual amount minus any budget overruns.

<b>REVENUE PROJECTION</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>WATER REVENUE</b>						
Metered Sales To Customers	9,565,000	9,054,286	9,787,300	9,787,300	-	
Fire Protection	800,000	836,650	800,000	855,890	55,890	6.99%
Interest Income	300,000	143,409	300,000	150,000	(150,000)	(50.00%)
Connection Fees	150,000	170,949	150,000	175,223	25,223	16.82%
Penalties	100,000	145,771	100,000	149,415	49,415	49.42%
T and D Billings	150,000	165,339	150,000	169,472	19,472	12.98%
Other Income	50,000	273,807	50,000	50,000	-	
<b>TOTAL - WATER REVENUE</b>	<b>11,115,000</b>	<b>10,790,211</b>	<b>11,337,300</b>	<b>11,337,300</b>	<b>0</b>	<b>0.00%</b>
<b>WASTEWATER REVENUE</b>						
Metered Sales To Customers	12,860,000	12,091,858	13,144,500	13,144,500	-	
Interest Income	500,000	159,081	500,000	300,000	(200,000)	(40.00%)
Connection Fees	500,000	685,850	500,000	680,000	180,000	36.00%
Penalties	120,000	95,657	120,000	120,000	-	
T and D Billings	50,000	2,810	50,000	50,000	-	
Dumping Revenue	150,000	157,650	150,000	165,000	15,000	10.00%
Other Income	45,000	669,980	45,000	50,000	5,000	11.11%
<b>TOTAL - WASTEWATER REVENUE</b>	<b>14,225,000</b>	<b>13,862,886</b>	<b>14,509,500</b>	<b>14,509,500</b>	<b>-</b>	
<b>STORMWATER</b>						
Stormwater Fees	1,377,000	1,397,977	1,405,940	1,405,940	-	
Interest Income	70,000	157,416	70,000	70,000	-	
<b>TOTAL - STORMWATER REVENUE</b>	<b>1,447,000</b>	<b>1,555,393</b>	<b>1,475,940</b>	<b>1,475,940</b>	<b>-</b>	
<b>TOTAL - REVENUE:</b>	<b>26,787,000</b>	<b>26,208,490</b>	<b>27,322,740</b>	<b>27,322,740</b>	<b>0</b>	<b>0.00%</b>

<b>O&amp;M BUDGET SUMMARY</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Request</b>	<b>\$ Change</b>	<b>% Change</b>
<b>1 PERSONNEL SERVICES</b>						
		<b>FTE:</b>	<b>165.250</b>	<b>165.250</b>		
Salaries & Wages						
Salaries & Wages - Employee	6,623,500	6,793,695	6,821,700	<u>7,169,523</u>	347,823	5.10%
Salaries & Wages - Officers & Directr	189,000	187,598	195,200	<u>203,352</u>	8,152	4.18%
Employee Benefits						
FICA	521,156	497,728	536,793	<u>537,479</u>	687	0.13%
Pensions & Benefits	1,517,313	1,767,836	1,714,197	<u>1,810,028</u>	95,831	5.59%
<b>TOTAL - CATEGORY 1:</b>	<b>8,850,969</b>	<b>9,246,857</b>	<b>9,267,890</b>	<b>9,720,383</b>	<b>452,493</b>	<b>4.88%</b>
<b>2 SUPPLIES</b>						
Chemicals	656,000	932,690	621,000	<u>782,000</u>	161,000	25.93%
Materials & Supplies	1,286,200	1,559,162	1,560,800	<u>1,463,600</u>	-97,200	(6.23%)
Furniture & Fixtures	55,500	160,623	55,500	<u>53,370</u>	-2,130	(3.84%)
<b>TOTAL - CATEGORY 2:</b>	<b>1,997,700</b>	<b>2,652,475</b>	<b>2,237,300</b>	<b>2,298,970</b>	<b>61,670</b>	<b>2.76%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance	417,900	355,340	438,900	<u>383,020</u>	-55,880	(12.73%)
Utility Services						
Purchased Water	175,000	194,861	210,000	<u>210,000</u>		
Purchased Power	1,469,200	1,971,755	1,623,900	<u>1,962,700</u>	338,800	20.86%
Utilities General	190,500	343,579	204,700	<u>345,850</u>	141,150	68.95%
Other Services & Charges						
Contracted Labor						
Sludge Removal	25,000	129,721	25,000	<u>25,000</u>		
Training	46,000	26,929	51,000	<u>53,200</u>	2,200	4.31%
Contract Services	295,900	356,715	280,900	<u>344,400</u>	63,500	22.61%
In Lieu of Taxes	383,250	420,949	402,500	<u>440,716</u>	38,216	9.49%
Interdepartmental Expenditures	771,750	772,543	810,400	<u>815,257</u>	4,857	0.60%
Transportation	389,600	543,495	443,600	<u>493,928</u>	50,328	11.35%
Miscellaneous Expenses	69,500	138,518	84,500	<u>84,500</u>		
<b>TOTAL - CATEGORY 3:</b>	<b>4,233,600</b>	<b>5,254,405</b>	<b>4,575,400</b>	<b>5,158,571</b>	<b>583,171</b>	<b>12.75%</b>
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	<b>15,082,269</b>	<b>17,153,737</b>	<b>16,080,590</b>	<b>17,177,924</b>	<b>1,097,334</b>	<b>6.82%</b>

<b>O&amp;M BUDGET BY DEPARTMENT</b>														
	11	12	21	22	23	24	31	41	42	51	61	71	81	Total
<b>1 PERSONNEL SERVICES</b>														
Salaries & Wages														
Salaries & Wages - Employee	326,856		452,665	236,478	166,835	149,311	887,324	642,452	872,849	173,068	596,388	2,305,814	359,483	7,169,523
Salaries & Wages - Officers & Directo	173,352	30,000												203,352
Employee Benefits														
FICA		509,979											27,500	537,479
Pensions & Benefits		1,755,135											54,893	1,810,028
<b>TOTAL - CATEGORY 1:</b>	<b>500,208</b>	<b>2,295,114</b>	<b>452,665</b>	<b>236,478</b>	<b>166,835</b>	<b>149,311</b>	<b>887,324</b>	<b>642,452</b>	<b>872,849</b>	<b>173,068</b>	<b>596,388</b>	<b>2,305,814</b>	<b>441,877</b>	<b>9,720,383</b>
<b>2 SUPPLIES</b>														
Chemicals								31,000	140,000	11,000	600,000			782,000
Materials & Supplies	7,000	25,000	2,200	2,000	4,400	100,000	20,000	130,000	180,000	40,000	70,000	778,000	105,000	1,463,600
Furniture & Fixtures	4,200	6,000	3,680	550	2,200	11,540	14,600	600	1,000		1,000	4,000	4,000	53,370
<b>TOTAL - CATEGORY 2:</b>	<b>11,200</b>	<b>31,000</b>	<b>5,880</b>	<b>2,550</b>	<b>6,600</b>	<b>111,540</b>	<b>34,600</b>	<b>161,600</b>	<b>321,000</b>	<b>51,000</b>	<b>671,000</b>	<b>782,000</b>	<b>109,000</b>	<b>2,298,970</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>														
Insurance														
Liability Insurance		352,120											30,900	383,020
Utility Services														
Purchased Water											210,000			210,000
Purchased Power	3,200	48,500						295,000	543,500		732,500	340,000		1,962,700
Utilities General	3,100	69,000		550	500		6,400	165,500	55,000		35,000	10,800		345,850
Other Services & Charges														
Contracted Labor								5,000	20,000					25,000
Sludge Removal								15,000	15,000			10,000	5,000	53,200
Training			1,000	200			5,000						2,000	
Contract Services	42,400	60,000	39,000				144,000	13,000	30,000	12,000	4,000			344,400
In Lieu of Taxes		440,716												440,716
Interdepartmental Expenditures		815,257												815,257
Transportation	14,000	1,100		3,248			25,080	33,000	65,000		22,000	323,000	7,500	493,928
Miscellaneous Expenses	20,000	20,000	1,500	100	500	30,000	2,900	1,000	1,500	200	2,500	4,200	100	84,500
<b>TOTAL - CATEGORY 3:</b>	<b>82,700</b>	<b>1,806,693</b>	<b>41,500</b>	<b>4,098</b>	<b>1,000</b>	<b>30,000</b>	<b>183,380</b>	<b>527,500</b>	<b>730,000</b>	<b>12,200</b>	<b>1,016,000</b>	<b>683,000</b>	<b>40,500</b>	<b>5,158,571</b>
<b>4 CAPITAL OUTLAYS</b>														
Equipment														
<b>TOTAL - CATEGORY 4:</b>														
<b>TOTAL - ALL CATEGORIES:</b>	<b>594,108</b>	<b>4,132,807</b>	<b>500,045</b>	<b>243,126</b>	<b>174,435</b>	<b>290,851</b>	<b>1,105,304</b>	<b>1,331,552</b>	<b>1,923,849</b>	<b>236,268</b>	<b>2,283,388</b>	<b>3,770,814</b>	<b>591,377</b>	<b>17,177,924</b>

### Guide To Accounting Codes

Director	11	Blucher Poole WWTP	41
General (USB)	12	Dillman Road WWTP	42
Accounting	21	Laboratory	51
Purchasing	22	Monroe WTP	61
Customer Relations	23	Transmission & Distribution	71
Billings & Collections	24	Stormwater	81
Engineering	31		

Department: DIRECTOR	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>		<b>FTE:</b>	<b>8.000</b>	<b>8.000</b>		
Salaries & Wages						
Salaries & Wages - Employee	289,500	314,431	288,600	326,856	38,256	13.26%
Salaries & Wages - Officers & Director	159,000	159,005	165,200	173,352	8,152	4.93%
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	<b>448,500</b>	<b>473,435</b>	<b>453,800</b>	<b>500,208</b>	<b>46,408</b>	<b>10.23%</b>
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	7,000	26,776	7,000	7,000		
Furniture & Fixtures	4,000	7,880	4,000	4,200	200	5.00%
<b>TOTAL - CATEGORY 2:</b>	<b>11,000</b>	<b>34,655</b>	<b>11,000</b>	<b>11,200</b>	<b>200</b>	<b>1.82%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power	2,500	1,468	3,200	3,200		
Utilities General	2,000	3,155	2,000	3,100	1,100	55.00%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	10,000	15,056				
Contract Services	52,400	132,576	52,400	42,400	-10,000	(19.08%)
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	12,000	17,199	13,200	14,000	800	6.06%
Miscellaneous Expenses	20,000	6,041	20,000	20,000		
<b>TOTAL - CATEGORY 3:</b>	<b>98,900</b>	<b>175,495</b>	<b>90,800</b>	<b>82,700</b>	<b>-8,100</b>	<b>(8.92%)</b>
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	<b>558,400</b>	<b>683,586</b>	<b>555,600</b>	<b>594,108</b>	<b>38,508</b>	<b>6.93%</b>

**Notes about the 2010 Budget Request**

Now includes the following departments:

- 63 Lake Griffy
- 64 Lake Lemon

Contract Services

Includes the following contracts

Description	Amount
Legal Counsel	35,000
Financial Consulting	5,000
Two Service Corp Interns	2,400
Total	42,400

Related to PCB litigation and Agreed Order implementation

Department: GENERAL (USB)	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>						
		<b>FTE:</b>	<b>.000</b>	<b>.000</b>		
Salaries & Wages						
Salaries & Wages - Employee						
Salaries & Wages - Officers & Directo	30,000	28,593	30,000	30,000		
Employee Benefits						
FICA	495,452	497,728	510,821	509,979	-842	(0.16%)
Pensions & Benefits	1,480,033	1,714,445	1,668,062	1,755,135	87,073	5.22%
<b>TOTAL - CATEGORY 1:</b>	<b>2,005,485</b>	<b>2,240,766</b>	<b>2,208,883</b>	<b>2,295,114</b>	<b>86,231</b>	<b>3.90%</b>
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	25,000	70,555	25,000	25,000		
Furniture & Fixtures	6,000	48,890	6,000	6,000		
<b>TOTAL - CATEGORY 2:</b>	<b>31,000</b>	<b>119,445</b>	<b>31,000</b>	<b>31,000</b>		
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance	388,500	324,598	408,000	352,120	-55,880	(13.70%)
Utility Services						
Purchased Water						
Purchased Power	20,000	48,336	30,000	48,500	18,500	61.67%
Utilities General	41,500	68,964	45,000	69,000	24,000	53.33%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training						
Contract Services		58,434		60,000	60,000	
In Lieu of Taxes	383,250	420,949	402,500	440,716	38,216	9.49%
Interdepartmental Expenditures	771,750	772,543	810,400	815,257	4,857	0.60%
Transportation	1,000	5,940	1,100	1,100		
Miscellaneous Expenses	20,000	28,318	20,000	20,000		
<b>TOTAL - CATEGORY 3:</b>	<b>1,626,000</b>	<b>1,728,082</b>	<b>1,717,000</b>	<b>1,806,693</b>	<b>89,693</b>	<b>5.22%</b>
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	<b>3,662,485</b>	<b>4,088,294</b>	<b>3,956,883</b>	<b>4,132,807</b>	<b>175,924</b>	<b>4.45%</b>

**Notes about the 2010 Budget Request**

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Contract Services:

Janitorial Services	\$54,000
Tank Inspections	6,000

Total	\$60,000
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Department: ACCOUNTING	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE: 9.000</b>	<b>9.000</b>		
Salaries & Wages						
Salaries & Wages - Employee	431,500	426,092	441,700	452,665	10,965	2.48%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	431,500	426,092	441,700	452,665	10,965	2.48%
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	2,000	2,940	2,000	2,200	200	10.00%
Furniture & Fixtures	3,700	2,841	3,700	3,680	-20	(0.54%)
<b>TOTAL - CATEGORY 2:</b>	5,700	5,781	5,700	5,880	180	3.16%
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	1,000		1,000	1,000		
Contract Services	23,000	12,261	39,000	39,000		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation						
Miscellaneous Expenses	1,500	2,094	1,500	1,500		
<b>TOTAL - CATEGORY 3:</b>	25,500	14,355	41,500	41,500		
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	462,700	446,228	488,900	500,045	11,145	2.28%

**Notes about the 2010 Budget Request**

Contract Services

Includes the following contracts

Description	Amount
Audit Expense	23,000
Software Maintenance	16,000
Total	39,000

Department: PURCHASING	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>		<b>FTE:</b>	<b>6.000</b>	<b>6.000</b>		
Salaries & Wages						
Salaries & Wages - Employee	228,500	195,680	237,500	<u>236,478</u>	-1,022	(0.43%)
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	228,500	195,680	237,500	<u>236,478</u>	-1,022	(0.43%)
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	2,000	2,236	2,000	<u>2,000</u>		
Furniture & Fixtures	500	4,367	500	<u>550</u>	50	10.00%
<b>TOTAL - CATEGORY 2:</b>	2,500	6,603	2,500	<u>2,550</u>	50	2.00%
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General		522	500	<u>550</u>	50	10.00%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training		122		<u>200</u>	200	
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	2,600	5,972	2,900	<u>3,248</u>	348	12.00%
Miscellaneous Expenses	100	7,399	100	<u>100</u>		
<b>TOTAL - CATEGORY 3:</b>	2,700	14,015	3,500	<u>4,098</u>	598	17.09%
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	233,700	216,298	243,500	243,126	-374	(0.15%)

Department: CUSTOMER RELATIONS		2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE:</b>	<b>5.000</b>	<b>5.000</b>		
Salaries & Wages							
Salaries & Wages - Employee	155,000	142,814	162,500	166,835	4,335	2.67%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
<b>TOTAL - CATEGORY 1:</b>	155,000	142,814	162,500	166,835	4,335	2.67%	
<b>2 SUPPLIES</b>							
Chemicals							
Materials & Supplies	4,800	3,983	4,800	4,400	-400	(8.33%)	
Furniture & Fixtures	4,800	1,034	4,800	2,200	-2,600	(54.17%)	
<b>TOTAL - CATEGORY 2:</b>	9,600	5,017	9,600	6,600	-3,000	(31.25%)	
<b>3 OTHER SERVICES &amp; CHARGES</b>							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			500	500			
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses	500	698	500	500			
<b>TOTAL - CATEGORY 3:</b>	500	698	1,000	1,000			
<b>4 CAPITAL OUTLAYS</b>							
Equipment							
<b>TOTAL - CATEGORY 4:</b>							
<b>TOTAL - ALL CATEGORIES:</b>	165,100	148,530	173,100	174,435	1,335	0.77%	

Department: BILLINGS & COLLECTION		2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE:</b>	<b>4.000</b>	<b>4.000</b>		
Salaries & Wages							
Salaries & Wages - Employee	137,500	137,122	142,200	149,311	7,111	5.00%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
<b>TOTAL - CATEGORY 1:</b>	137,500	137,122	142,200	149,311	7,111	5.00%	
<b>2 SUPPLIES</b>							
Chemicals							
Materials & Supplies	100,000	157,121	100,000	100,000			
Furniture & Fixtures	10,900	27,710	10,900	11,540	640	5.87%	
<b>TOTAL - CATEGORY 2:</b>	110,900	184,831	110,900	111,540	640	0.58%	
<b>3 OTHER SERVICES &amp; CHARGES</b>							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services	31,000						
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses	15,000	38,254	30,000	30,000			
<b>TOTAL - CATEGORY 3:</b>	46,000	38,254	30,000	30,000			
<b>4 CAPITAL OUTLAYS</b>							
Equipment							
<b>TOTAL - CATEGORY 4:</b>							
<b>TOTAL - ALL CATEGORIES:</b>	294,400	360,207	283,100	290,851	7,751	2.74%	

Department: ENGINEERING	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>		<b>FTE:</b>	<b>17.250</b>	<b>17.250</b>		
Salaries & Wages						
Salaries & Wages - Employee	776,000	809,404	844,300	887,324	43,024	5.10%
Salaries & Wages - Officers & Directc						
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	776,000	809,404	844,300	887,324	43,024	5.10%
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	20,000	13,881	20,000	20,000		
Furniture & Fixtures	15,000	13,247	15,000	14,600	-400	(2.67%)
<b>TOTAL - CATEGORY 2:</b>	35,000	27,128	35,000	34,600	-400	(1.14%)
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General	5,000	6,302	5,000	6,400	1,400	28.00%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	5,000	2,005	5,000	5,000		
Contract Services	144,000	93,240	144,000	144,000		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	19,000	26,098	20,900	25,080	4,180	20.00%
Miscellaneous Expenses	2,900	23,790	2,900	2,900		
<b>TOTAL - CATEGORY 3:</b>	175,900	151,435	177,800	183,380	5,580	3.14%
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	986,900	987,967	1,057,100	1,105,304	48,204	4.56%

**Notes about the 2010 Budget Request**

Contract Services

Includes the following contracts

Description	Amount
Flow Meter Tracking	124,000
Engineering Services	20,000
Total	144,000

Department: BLUCHER POOLE WWTP		2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE:</b>	<b>14.000</b>	<b>14.000</b>		
Salaries & Wages							
Salaries & Wages - Employee	606,500	553,460	630,000	642,452	12,452	1.98%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
<b>TOTAL - CATEGORY 1:</b>	<b>606,500</b>	<b>553,460</b>	<b>630,000</b>	<b>642,452</b>	<b>12,452</b>	<b>1.98%</b>	
<b>2 SUPPLIES</b>							
Chemicals	31,000	31,884	31,000	31,000			
Materials & Supplies	150,000	138,670	130,000	130,000			
Furniture & Fixtures	600	9,332	600	600			
<b>TOTAL - CATEGORY 2:</b>	<b>181,600</b>	<b>179,886</b>	<b>161,600</b>	<b>161,600</b>			
<b>3 OTHER SERVICES &amp; CHARGES</b>							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power	158,800	295,082	174,700	295,000	120,300	68.86%	
Utilities General	71,000	165,912	80,000	165,500	85,500	106.88%	
Other Services & Charges							
Contracted Labor							
Sludge Removal	5,000	15,203	5,000	5,000			
Training	15,000	897	15,000	15,000			
Contract Services	13,000	13,925	13,000	13,000			
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation	25,000	41,808	27,500	33,000	5,500	20.00%	
Miscellaneous Expenses	1,000	2,911	1,000	1,000			
<b>TOTAL - CATEGORY 3:</b>	<b>288,800</b>	<b>535,738</b>	<b>316,200</b>	<b>527,500</b>	<b>211,300</b>	<b>66.82%</b>	
<b>4 CAPITAL OUTLAYS</b>							
Equipment							
<b>TOTAL - CATEGORY 4:</b>							
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,076,900</b>	<b>1,269,084</b>	<b>1,107,800</b>	<b>1,331,552</b>	<b>223,752</b>	<b>20.20%</b>	

**Notes about the 2010 Budget Request**

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Description	Amount
Effluent Testing	13,000

Department: DILLMAN ROAD WWTP		2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE:</b>	<b>18.000</b>	<b>18.000</b>		
Salaries & Wages							
Salaries & Wages - Employee	818,000	881,574	846,500	872,849	26,349	3.11%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
<b>TOTAL - CATEGORY 1:</b>	<b>818,000</b>	<b>881,574</b>	<b>846,500</b>	<b>872,849</b>	<b>26,349</b>	<b>3.11%</b>	
<b>2 SUPPLIES</b>							
Chemicals	140,000	128,391	140,000	140,000			
Materials & Supplies	190,000	136,147	180,000	180,000			
Furniture & Fixtures	1,000	15,603	1,000	1,000			
<b>TOTAL - CATEGORY 2:</b>	<b>331,000</b>	<b>280,140</b>	<b>321,000</b>	<b>321,000</b>			
<b>3 OTHER SERVICES &amp; CHARGES</b>							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power	410,000	543,416	451,000	543,500	92,500	20.51%	
Utilities General	31,000	54,748	31,000	55,000	24,000	77.42%	
Other Services & Charges							
Contracted Labor							
Sludge Removal	20,000	114,518	20,000	20,000			
Training	5,000	4,342	15,000	15,000			
Contract Services	30,000	26,529	30,000	30,000			
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation	56,000	65,913	61,600	65,000	3,400	5.52%	
Miscellaneous Expenses	1,500	6,935	1,500	1,500			
<b>TOTAL - CATEGORY 3:</b>	<b>553,500</b>	<b>816,401</b>	<b>610,100</b>	<b>730,000</b>	<b>119,900</b>	<b>19.65%</b>	
<b>4 CAPITAL OUTLAYS</b>							
Equipment							
<b>TOTAL - CATEGORY 4:</b>							
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,702,500</b>	<b>1,978,115</b>	<b>1,777,600</b>	<b>1,923,849</b>	<b>146,249</b>	<b>8.23%</b>	

**Notes about the 2010 Budget Request**

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Description	Amount
Effluent Testing	30,000

Department: LABORATORY	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE: 3.500</b>	<b>3.500</b>		
Salaries & Wages						
Salaries & Wages - Employee	167,000	165,154	166,200	173,068	6,868	4.13%
Salaries & Wages - Officers & Directc						
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	167,000	165,154	166,200	173,068	6,868	4.13%
<b>2 SUPPLIES</b>						
Chemicals	5,000	11,329	10,000	11,000	1,000	10.00%
Materials & Supplies	40,000	39,570	40,000	40,000		
Furniture & Fixtures						
<b>TOTAL - CATEGORY 2:</b>	45,000	50,899	50,000	51,000	1,000	2.00%
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training						
Contract Services	2,500	15,509	2,500	12,000	9,500	380.00%
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation						
Miscellaneous Expenses	200	36	200	200		
<b>TOTAL - CATEGORY 3:</b>	2,700	15,545	2,700	12,200	9,500	351.85%
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	214,700	231,598	218,900	236,268	17,368	7.93%

**Notes about the 2010 Budget Request**

Contract Services

Includes the following contracts

Description	Amount
Atomic Absortion Analyzer Maint.	8,000
Sample Testing	4,000
Total	12,000



Department: TRANSMISSION & DISTRIBUTION	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>			<b>FTE: 58.700</b>	<b>58.700</b>		
Salaries & Wages						
Salaries & Wages - Employee	2,127,000	2,273,785	2,150,200	2,305,814	155,614	7.24%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
<b>TOTAL - CATEGORY 1:</b>	2,127,000	2,273,785	2,150,200	2,305,814	155,614	7.24%
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	572,400	751,484	850,000	778,000	-72,000	(8.47%)
Furniture & Fixtures	4,000	19,104	4,000	4,000		
<b>TOTAL - CATEGORY 2:</b>	576,400	770,588	854,000	782,000	-72,000	(8.43%)
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power	297,900	340,891	322,200	340,000	17,800	5.52%
Utilities General	10,000	9,890	10,000	10,800	800	8.00%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	5,000	1,578	5,000	5,000		
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	257,000	356,632	282,700	323,000	40,300	14.26%
Miscellaneous Expenses	4,200	17,740	4,200	4,200		
<b>TOTAL - CATEGORY 3:</b>	574,100	726,731	624,100	683,000	58,900	9.44%
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	3,277,500	3,771,105	3,628,300	3,770,814	142,514	3.93%

**Notes about the 2010 Budget Request**

Now includes the following departments:

- 71 Transmission & Distribution
- 72 Booster Stations
- 73 Lift Stations
- 75 Meters
- 95 Communications

Department: STORMWATER	2008	2008	2009	2010	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
<b>1 PERSONNEL SERVICES</b>		<b>FTE:</b>	<b>9.000</b>	<b>9.000</b>		
Salaries & Wages						
Salaries & Wages - Employee	336,000	334,956	339,500	359,483	19,983	5.89%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA	25,704		25,972	27,500	1,529	5.89%
Pensions & Benefits	37,280	53,391	46,135	54,893	8,758	18.98%
<b>TOTAL - CATEGORY 1:</b>	<b>398,984</b>	<b>388,346</b>	<b>411,607</b>	<b>441,877</b>	<b>30,270</b>	<b>7.35%</b>
<b>2 SUPPLIES</b>						
Chemicals						
Materials & Supplies	103,000	108,765	130,000	105,000	-25,000	(19.23%)
Furniture & Fixtures	4,000	4,870	4,000	4,000		
<b>TOTAL - CATEGORY 2:</b>	<b>107,000</b>	<b>113,635</b>	<b>134,000</b>	<b>109,000</b>	<b>-25,000</b>	<b>(18.66%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>						
Insurance						
Liability Insurance	29,400	30,742	30,900	30,900		
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training		2,444		2,000	2,000	
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation		598	15,000	7,500	-7,500	(50.00%)
Miscellaneous Expenses	100	1,936	100	100		
<b>TOTAL - CATEGORY 3:</b>	<b>29,500</b>	<b>35,720</b>	<b>46,000</b>	<b>40,500</b>	<b>-5,500</b>	<b>(11.96%)</b>
<b>4 CAPITAL OUTLAYS</b>						
Equipment						
<b>TOTAL - CATEGORY 4:</b>						
<b>TOTAL - ALL CATEGORIES:</b>	<b>535,484</b>	<b>537,701</b>	<b>591,607</b>	<b>591,377</b>	<b>-230</b>	<b>(0.04%)</b>

**Notes about the 2010 Budget Request**

Pensions & Benefits  
PERF contributions have increased by 0.25% of gross payroll

<b>WATER DEBT SERVICE</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Request</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUE BONDS</b>						
2003 Refunding Revenue Bonds						
Principal	1,040,000	1,040,000	365,000	<u>380,000</u>	15,000	4.11%
Interest	219,756	219,756	194,869	<u>183,619</u>	-11,250	(5.77%)
2006 Revenue Bonds						
Principal	180,000	180,000	190,000	<u>195,000</u>	5,000	2.63%
Interest	232,627	232,627	225,513	<u>218,013</u>	-7,500	(3.33%)
<b>TOTAL - CATEGORY 1:</b>	<b>1,672,383</b>	<b>1,672,383</b>	<b>975,382</b>	<b>976,632</b>	<b>1,250</b>	<b>0.13%</b>
<b>SRF LOANS</b>						
2000 Loan						
Principal	2,000	2,000	764,000	<u>790,000</u>	26,000	3.40%
Interest	314,259	314,259	308,720	<u>286,360</u>	-22,360	(7.24%)
2003 Series A Loan						
Principal	182,000	182,000	188,000	<u>194,000</u>	6,000	3.19%
Interest	112,893	112,893	106,838	<u>100,584</u>	-6,254	(5.85%)
2003 Series B Loan						
Principal	319,000	319,000	329,000	<u>340,000</u>	11,000	3.34%
Interest	232,716	232,716	222,107	<u>211,150</u>	-10,957	(4.93%)
<b>TOTAL - CATEGORY 2:</b>	<b>1,162,868</b>	<b>1,162,868</b>	<b>1,918,664</b>	<b>1,922,094</b>	<b>3,430</b>	<b>0.18%</b>
<b>CAPITAL LEASES</b>						
2000 Energy Savings Contract						
Principal	31,913	31,913	16,624			
Interest	2,256	2,256	461			
<b>TOTAL - CATEGORY 3:</b>	<b>34,169</b>	<b>34,169</b>	<b>17,085</b>			
<b>NOTES PAYABLE</b>						
Russell Road Utility Acquisition						
Principal	19,952	19,952	15,564			
Interest	1,190	1,190	293			
<b>TOTAL - CATEGORY 4:</b>	<b>21,142</b>	<b>21,142</b>	<b>15,856</b>			
<b>TOTAL - ALL CATEGORIES:</b>	<b>2,890,562</b>	<b>2,890,562</b>	<b>2,926,987</b>	<b>2,898,726</b>	<b>4,680</b>	<b>(1.00%)</b>

See page next page for Debt Requirement clarifications (CB-29)

## Clarification of Water Debt Service

<b>Revenue Bonds</b>
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The 2003 Bond Issue is due to be paid off in 2020.	
The outstanding principal on 1/1/10 will be:	\$ 4,440,000
The 2006 Bond Issue is due to be paid off in 2027.	
The outstanding principal on 1/1/10 will be:	\$4,775,000

<b>SRF Loans</b>
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The 2000 Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/10 will be:	\$ 10,071,000
The 2003 Series A Loan is due to be paid off in 2023.	
The outstanding principal on 1/1/10 will be:	\$ 3,096,000
The 2003 Series B Loan is due to be paid off in 2025	
The outstanding principal on 1/1/10 will be:	\$ 6,483,000

<b>Capital Leases</b>
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The 2000 Energy Savings Contract is due to be paid off in 2009.	
The outstanding principal on 1/1/10 will be:	\$ -

<b>Notes Payable</b>
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The Russell Road Utility Acquisition is due to be paid off in 2009.	
The outstanding principal on 1/1/10 will be:	\$ -

<b>Total Outstanding Debt</b>
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As of 1/1/10 the total outstanding principal will be:	\$ 28,865,000
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<b>WASTEWATER DEBT SERVICE</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Request</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUE BONDS</b>						
1999 Revenue Bonds						
Principal	110,000	110,000	112,750	<u>118,250</u>	5,500	4.88%
Interest	191,150	191,150	185,925	<u>180,570</u>	-5,355	(2.88%)
2003 Refunding Revenue Bonds						
Principal	605,000	605,000	625,000	<u>655,000</u>	30,000	4.80%
Interest	697,983	697,983	676,808	<u>654,932</u>	-21,876	(3.23%)
2006 Revenue Bonds Series A-1						
Principal						
Interest	249,487	249,487	249,487	<u>249,487</u>		
2006 Revenue Bonds Series A-2						
Principal	275,000	275,000	285,000	<u>295,000</u>	10,000	3.51%
Interest	165,401	165,401	149,093	<u>132,192</u>	-16,901	(11.34%)
<b>TOTAL - CATEGORY 1:</b>	<b>2,294,021</b>	<b>2,294,021</b>	<b>2,284,062</b>	<b>2,285,431</b>	<b>1,369</b>	<b>0.06%</b>
<b>SRF LOANS</b>						
2000 Series A Loan						
Principal	185,000	185,000	191,000	<u>194,000</u>	3,000	1.57%
Interest	81,142	81,142	75,777	<u>70,238</u>	-5,539	(7.31%)
2000 Series B Loan						
Principal	443,000	443,000	458,000	<u>469,000</u>	11,000	2.40%
Interest	194,938	194,938	182,091	<u>168,809</u>	-13,282	(7.29%)
2000 Series C Loan						
Principal	210,000	210,000	216,000	<u>223,000</u>	7,000	3.24%
Interest	94,656	94,656	88,566	<u>82,302</u>	-6,264	(7.07%)
2004 Series A Loan						
Principal	221,000	221,000	228,000	<u>236,000</u>	8,000	3.51%
Interest	185,072	185,072	177,470	<u>169,626</u>	-7,844	(4.42%)
2006 Revenue Bonds Series B						
Principal	132,068	132,068	136,466	<u>141,010</u>	4,544	3.33%
Interest	114,025	114,025	109,628	<u>105,083</u>	-4,545	(4.15%)
2006 Revenue Bonds Series C						
Principal	270,978	270,978	280,001	<u>289,325</u>	9,324	3.33%
Interest	233,958	233,958	224,394	<u>215,610</u>	-8,784	(3.91%)
<b>TOTAL - CATEGORY 2:</b>	<b>2,365,837</b>	<b>2,365,837</b>	<b>2,367,393</b>	<b>2,364,003</b>	<b>-3,390</b>	<b>(0.14%)</b>
<b>CAPITAL LEASES</b>						
2000 Energy Savings Contract						
Principal	9,095	9,095	4,738			
Interest	643	643	131			
2003 Energy Savings Contract						
Principal	233,167	233,167	242,349	<u>251,893</u>	9,544	3.94%
Interest	57,972	57,972	48,789	<u>39,246</u>	-9,543	(19.56%)
<b>TOTAL - CATEGORY 3:</b>	<b>300,876</b>	<b>300,877</b>	<b>296,007</b>	<b>291,139</b>	<b>-4,868</b>	<b>(1.64%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>4,960,735</b>	<b>4,960,735</b>	<b>4,947,462</b>	<b>4,940,573</b>	<b>-6,889</b>	<b>(0.14%)</b>

See next page for Debt Requirement clarifications (CB-31)

## Clarification of Wastewater Debt Service

### Revenue Bonds

The 1999 bond issue is due to be paid off in 2029.	
The outstanding principal on 1/1/10 will be:	\$ 3,544,750
The 2003 bond issue is due to be paid off in 2025.	
The outstanding principal on 1/1/10 will be:	\$ 14,030,000
The 2006 Revenue Bonds Series A-1 bond issue is due to be paid off in 2027.	
The outstanding principal on 1/1/10 will be:	\$ 5,240,000
The 2006 Revenue Bonds Series A-2 bond issue is due to be paid off in 2017.	
The outstanding principal on 1/1/10 will be:	\$ 2,025,000

### SRF Loans

The 2000 Series A Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/10 will be:	\$ 2,422,000
The 2000 Series B Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/10 will be:	\$ 5,821,000
The 2000 Series C Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/10 will be:	\$ 2,838,000
The 2004 Series A Loan is due to be paid off in 2025.	
The outstanding principal on 1/1/10 will be:	\$ 4,931,000
The 2006 Revenue Bonds Series B is due to be paid off in 2027.	
The outstanding principal on 1/1/10 will be:	\$ 3,155,654
The 2006 Revenue Bonds Series C is due to be paid off in 2027.	
The outstanding principal on 1/1/10 will be:	\$ 6,474,776

### Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.	
The outstanding principal on 1/1/10 will be:	\$ -
The 2003 Energy Savings Contract is due to be paid off in 2013.	
The outstanding principal on 1/1/10 will be:	\$ 1,068,666

### Total Outstanding Debt

As of 1/1/10 the total outstanding principal will be:	\$ 51,550,846
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<b>STORMWATER DEBT SERVICE</b>	<b>2008 Budget</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Request</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REVENUE BONDS</b>						
1999 Revenue Bonds						
Principal	90,000	90,000	92,250	<u>96,750</u>	4,500	4.88%
Interest	156,395	156,395	152,120	<u>147,738</u>	-4,382	(2.88%)
<b>TOTAL - ALL CATEGORIES:</b>	246,395	246,395	244,370	244,488	118	0.05%

See next page for Debt Requirement clarifications (CB-33)

## Clarification of Stormwater Debt Service

<b>Revenue Bonds</b>
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The 1999 bond issue is due to be paid off in 2029.

The outstanding principal on 1/1/10 will be:                   \$   2,900,250

<b>Total Outstanding Debt</b>
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As of 1/1/10 the total outstanding principal will be:                   \$   2,900,250

<b>WATER SYSTEM 2010 EXTENSIONS &amp; REPLACEMENTS BUDGET</b>		
Hydrants	\$50,000	<i>Replacements and additions within the system.</i>
Replace Garage Roof	\$28,000	<i>Replace roof on garage at 600 E. Miller Drive</i>
Capital Project Contingency	\$1,417,565	
Total	<b>\$1,495,565</b>	
<b>WASTEWATER SYSTEM 2010 EXTENSIONS &amp; REPLACEMENTS BUDGET</b>		
Replace Garage Roof	\$42,000	<i>Replace Roof on garage at 600 E. Miller Drive</i>
Meters	\$50,000	<i>Replace meters as needed within the system.</i>
Capital Project Contingency	\$190,732	
Total	<b>\$282,732</b>	
<b>STORMWATER SYSTEM 2010 EXTENSIONS &amp; REPLACEMENTS BUDGET</b>		
Neighborhood Side Walk Project	\$125,000	<i>Stormwater infrastructure Projects.</i>
Capital Project Contingency	\$157,732	
Total	<b>\$282,732</b>	