



Memorandum

To: Members of the City of Bloomington Common Council
From: Patrick Murphy, Director, Utilities Department
Date: July 14, 2010

The City of Bloomington Utilities Department employed zero-based budgeting techniques to evaluate and define costs for the 2011 Budget Proposal. The Utilities Department closely examined expenses and revenues and focused on rising variable costs.

The proposal includes an increase in revenue projections for CY 2011 based on the rate adjustment approved by the City Council. Revenue growth potential in CY 2011 is estimated to exceed CY 2010 by twenty percent. Expenses for CY 2011 are estimated to be the same as actual expenses incurred for CY 2009.

CBU's 2011, zero-based budget addresses expenditure trends and allows the department to focus resources, meet goals, and continue to improve Community Commerce, Community Collaboration and Community Condition through fiscally responsible management. As the utility moves forward to 2011, several initiatives are being carried out in conjunction with the recent rate adjustment, the Defining Prosperity Report and the Strategic Plan.

The 2011 budget includes the creation of the Conservation and Education Coordinator position. The primary objective of the position is to educate and equip customers to conserve the community's limited and valuable water resources. The Conservation and Education Coordinator will collaborate with local groups and other stakeholders in Indiana to help protect and preserve Bloomington's drinking water source. The coordinator will implement and follow IDEM's Source Water Assessment for Monroe Reservoir. The Conservation and Education Coordinator will collaborate with local groups and businesses to provide rain barrels, low-flow showerheads, and other conservation initiatives.

The Utility will implement several new programs in 2011, such as an Energy Management Team (EMT) and a Water Management Team (WMT). The EMT will coordinate the activities of reducing energy demands and costs at our water and wastewater facilities. The EMG will work in partnership with EPA on an Energy Pilot Program to evaluate current and future fuel alternatives. The EMT will explore better uses of bio-solids from the wastewater treatment facilities and evaluate the feasibility of sludge-to-biogas operations. The WMT will evaluate the community's water uses and recommend Best Management Practices to maximize water efficiency or minimize water use. In addition, the WMT will implement an aggressive

leak maintenance program to address water leaks and preserve assets. This budget reflects the Utility's ongoing commitment to invest in infrastructure and keep it updated.

As part of the rate adjustment, the Utility proposes expanding the eligibility requirements for the assistance program administered by the South Central Community Action Program (CAP). The program provides financial support to customers experiencing financial difficulties.

This budget proposal reflects the Utility's continued commitment to implement Best Management Practices, provide quality services and increase environmental stewardship.

2011 BUDGET

City of Bloomington
Utilities Department

CUD

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.

Table of Contents

A Guide to Accounting Codes	CB-2
A Guide to Line Items	CB-3
CUD Organizational Chart	CB-6
Program Budget	CB-7
Total Budget Overview	CB-11
Revenue Projections	CB-12
Combined O&M Expense Summary	CB-13
Combined O&M Departmental Summary	CB-14
Combined O&M Departmental Budgets by Cost Center	CB-15
Water Debt Service	CB-28
Wastewater Debt Service	CB-30
Stormwater Debt Service	CB-32
Extensions & Replacements	CB-34

A GUIDE TO ACCOUNTING CODES

Funds

Water.....	009
Wastewater.....	010
Stormwater.....	010-81

Departments

Director.....	11
General (Utilities Service Board).....	12
Accounting.....	21
Purchasing.....	22
Customer Relations.....	23
Billings & Collections.....	24
Engineering.....	31
Blucher Poole WWTP.....	41
Dillman Road WWTP.....	42
Laboratory.....	51
Monroe WTP.....	61
Griffy Reservoir.....	63
Lake Lemon.....	64
Transmission & Distribution.....	71
Booster Stations.....	72
Lift Stations.....	73
Meters.....	75
Stormwater.....	81
Environmental Services.....	91
Communications.....	95

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:

Alum

Fluoride

Polymer

Potassium Permanganate

Muratic Acid

Sodium Bisulfite

Sodium Hypochlorite

Aqua Ammonia

Sodium Hydroxide

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, and the Office of the Controller. 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.

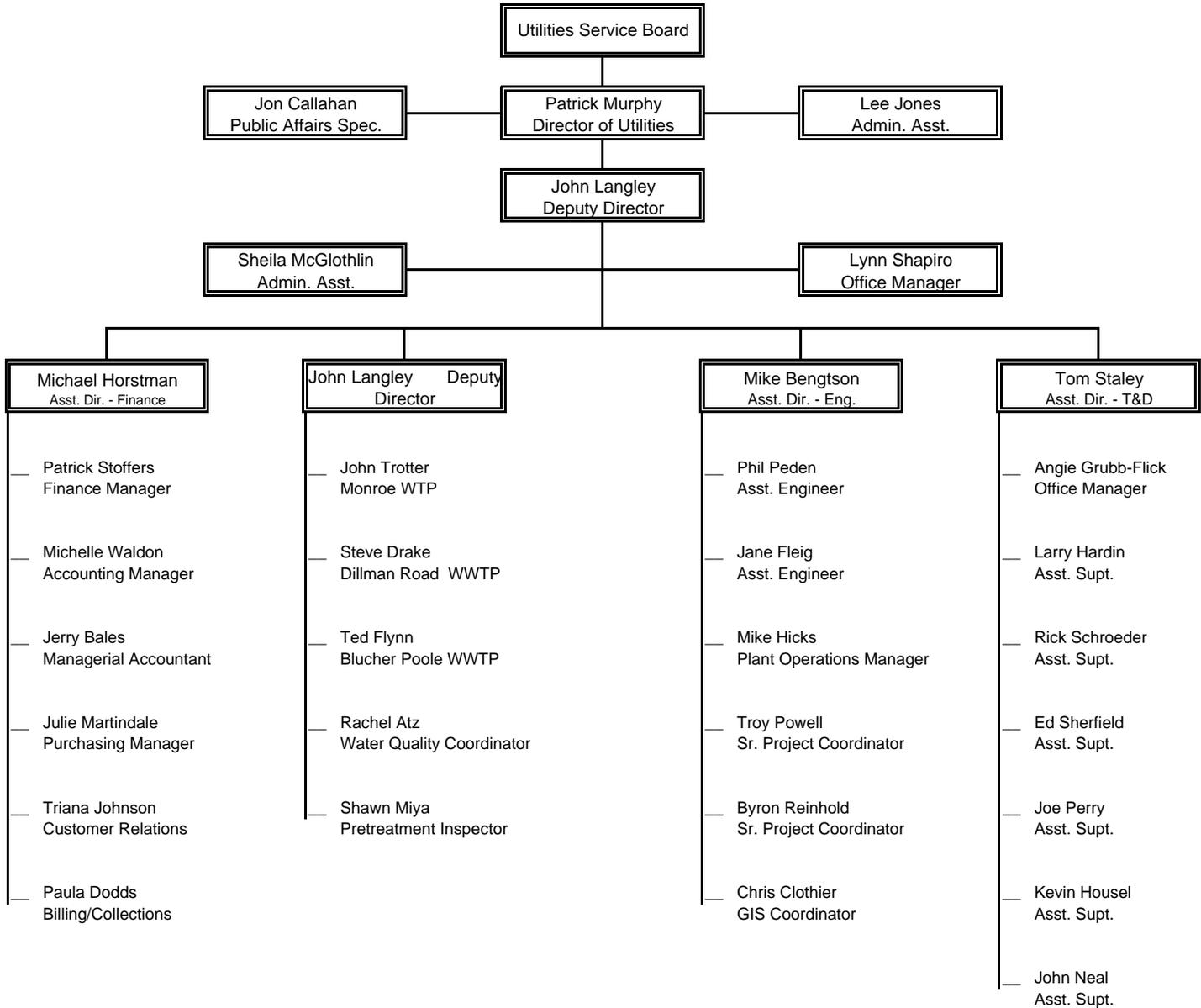
Miscellaneous Expenses

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

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 2010



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 14 miles of roadside ditches, open channels and natural streams, 66 miles of small diameter collection pipes with inlets and 26 miles of large diameter culverts and tunnels.

TOTAL BUDGET OVERVIEW	2009 Budget	2009 Actual	2010 Budget	2011 Budget	\$ Change	% Change
CASH ON HAND - BEGINNING						
60 Day Reserve for O&M Available Fund Balance	N/A	2,858,956	2,862,991	2,961,073	98,082	N/A
	N/A	964,536	(866,966)	(965,047)	(98,082)	N/A
TOTAL - CASH ON HAND	-	3,823,492	1,996,025	1,996,025	0	0.00%
TOTAL REVENUE						
Water	11,337,300	10,173,913	11,337,300	13,617,745	2,280,445	20.11%
Wastewater	14,509,500	13,689,080	14,509,500	14,509,500	-	
Stormwater	1,475,940	1,449,482	1,475,940	1,475,940	-	
TOTAL - REVENUE	27,322,740	25,312,476	27,322,740	29,603,185	2,280,445	8.35%
TOTAL EXPENSES						
Operation & Maintenance						
Water	6,173,123	6,748,032	6,943,009	7,305,865	362,856	5.23%
Wastewater	9,315,800	9,669,918	9,643,558	9,886,771	30,978	0.32%
Stormwater	591,607	690,630	591,377	573,799	(230)	(0.04%)
Total - Operation & Maintenance	16,080,530	17,108,580	17,177,944	17,766,435	588,491	3.43%
Debt Service						
Water	2,926,987	2,926,989	2,898,706	2,920,261	21,555	0.74%
Wastewater	4,947,463	4,995,513	4,940,573	4,986,700	46,127	0.93%
Stormwater	244,370	244,370	244,488	244,393	(95)	(0.04%)
Total - Debt Requirements	8,118,820	8,166,872	8,083,767	8,151,353	67,586	0.84%
Extensions & Replacements						
Water	2,237,191	259,072	1,495,565	3,391,620	1,896,055	126.78%
Wastewater	443,070	206,978	282,732	146,889	(135,843)	(48.05%)
Stormwater	443,070	254,680	282,732	146,889	(135,843)	(48.05%)
Total - Extensions & Replacements	3,123,331	720,730	2,061,029	3,685,397	1,624,368	78.81%
TOTAL - EXPENSES	27,322,681	25,996,182	27,322,740	29,603,185	2,280,444	8.35%
CASH ON HAND - ENDING						
60 Day Reserve for O&M Available Fund Balance	N/A	2,858,956	2,862,991	2,961,073	98,082	N/A
	N/A	1,996,025	(866,966)	(965,047)	(98,082)	N/A
SUBTOTAL - ENDING FUND BALANCE	-	1,996,025	1,996,025	1,996,025	-	
Restricted for Ongoing Capital Projects	-	(0)	-	-	-	
TOTAL - CASH ON HAND	-	1,996,025	1,996,025	1,996,025	-	
TOTAL CASH - INCREASE (DECREASE)	N/A	(1,827,467)	0	-	N/A	N/A

Notes about the Total Budget Overview

Extensions & Replacements

2009 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.

REVENUE PROJECTION	2009 Budget	2009 Actual	2010 Budget	2011 Budget	\$ Change	% Change
WATER REVENUE						
Metered Sales To Customers	9,787,300	8,873,051	9,787,300	11,796,548	2,009,248	20.53%
Fire Protection	800,000	855,743	855,890	1,127,087	271,197	31.69%
Interest Income	300,000	22,122	150,000	150,000	-	
Connection Fees	150,000	134,986	175,223	175,223	-	
Penalties	100,000	123,617	149,415	149,415	-	
T and D Billings	150,000	127,951	169,472	169,472	-	
Other Income	50,000	36,443	50,000	50,000	-	
TOTAL - WATER REVENUE	11,337,300	10,173,913	11,337,300	13,617,745	2,280,445	20.11%
WASTEWATER REVENUE						
Metered Sales To Customers	13,144,500	12,179,191	13,144,500	13,144,500	-	
Interest Income	500,000	30,600	300,000	300,000	-	
Connection Fees	500,000	519,063	680,000	680,000	-	
Penalties	120,000	88,607	120,000	120,000	-	
T and D Billings	50,000	4,450	50,000	50,000	-	
Dumping Revenue	150,000	100,004	165,000	165,000	-	
Other Income	45,000	767,165	50,000	50,000	-	
TOTAL - WASTEWATER REVENUE	14,509,500	13,689,080	14,509,500	14,509,500	-	
STORMWATER						
Stormwater Fees	1,405,940	1,409,546	1,405,940	1,405,940	-	
Interest Income	70,000	39,936	70,000	70,000	-	
TOTAL - STORMWATER REVENUE	1,475,940	1,449,482	1,475,940	1,475,940	-	
TOTAL - REVENUE:	27,322,740	25,312,476	27,322,740	29,603,185	2,280,445	8.35%

O&M BUDGET SUMMARY	2009 Budget	2009 Actual	2010 Budget	2011 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE: 165.250	166.250		
Salaries & Wages						
Salaries & Wages - Employee	6,821,700	7,189,092	7,169,523	7,311,140	141,617	1.98%
Salaries & Wages - Officers & Directo	195,200	198,000	203,352	203,391	39	0.02%
Employee Benefits						
FICA	536,793	544,141	537,479	574,119	36,639	6.82%
Pensions & Benefits	1,714,197	1,713,020	1,810,028	1,842,508	32,480	1.79%
TOTAL - CATEGORY 1:	9,267,890	9,644,254	9,720,383	9,931,158	210,775	2.17%
2 SUPPLIES						
Chemicals	621,000	987,175	782,000	870,800	88,800	11.36%
Materials & Supplies	1,560,800	1,868,473	1,463,600	1,547,880	84,280	5.76%
Furniture & Fixtures	55,500	151,727	53,390	62,140	8,750	16.39%
TOTAL - CATEGORY 2:	2,237,300	3,007,375	2,298,990	2,480,820	181,830	7.91%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance	438,900	507,001	383,020	506,839	123,819	32.33%
Utility Services						
Purchased Water	210,000	186,156	210,000	190,000	-20,000	(9.52%)
Purchased Power	1,624,600	2,056,782	1,962,700	2,025,200	62,500	3.18%
Utilities General	204,000	314,354	345,850	351,385	5,535	1.60%
Other Services & Charges						
Contracted Labor						
Sludge Removal	25,000	26,807	25,000	25,000		
Training	51,000	20,914	53,200	53,200		
Contract Services	280,900	354,192	344,400	347,800	3,400	0.99%
In Lieu of Taxes	402,500	110,179	440,716	440,716		
Interdepartmental Expenditures	810,400	203,814	815,257	815,257		
Transportation	443,540	481,676	493,928	499,380	5,452	1.10%
Miscellaneous Expenses	84,500	195,074	84,500	99,680	15,180	17.96%
TOTAL - CATEGORY 3:	4,575,340	4,456,951	5,158,571	5,354,457	195,886	3.80%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	16,080,530	17,108,580	17,177,944	17,766,435	588,491	3.43%

O&M BUDGET BY DEPARTMENT														
	11	12	21	22	23	24	31	41	42	51	61	71	81	Total
1 PERSONNEL SERVICES														
Salaries & Wages														
Salaries & Wages - Employee	371,554		455,140	239,780	167,769	144,800	894,283	656,821	871,014	176,432	607,376	2,396,214	329,957	7,311,140
Salaries & Wages - Officers & Directo	173,419	29,972												203,391
Employee Benefits														
FICA		548,702											25,417	574,119
Pensions & Benefits		1,784,683											57,825	1,842,508
TOTAL - CATEGORY 1:	544,973	2,363,357	455,140	239,780	167,769	144,800	894,283	656,821	871,014	176,432	607,376	2,396,214	413,199	9,931,158
2 SUPPLIES														
Chemicals								31,000	168,000	11,800	660,000			870,800
Materials & Supplies	105,400	25,000	2,200	2,440	4,640	115,000	20,000	120,000	150,000	43,200	77,000	778,000	105,000	1,547,880
Furniture & Fixtures	7,400	7,000	4,020	1,500	2,200	12,040	14,600	1,000	1,500		2,000	4,880	4,000	62,140
TOTAL - CATEGORY 2:	112,800	32,000	6,220	3,940	6,840	127,040	34,600	152,000	319,500	55,000	739,000	782,880	109,000	2,480,820
3 OTHER SERVICES & CHARGES														
Insurance														
Liability Insurance		464,839											42,000	506,839
Utility Services														
Purchased Water											190,000			190,000
Purchased Power	1,700	48,500						295,000	575,000		745,000	360,000		2,025,200
Utilities General	3,300	69,000		585	500		7,200	180,000	55,000		25,000	10,800		351,385
Other Services & Charges														
Contracted Labor														
Sludge Removal								5,000	20,000					25,000
Training			1,000	200			5,000	15,000	15,000		10,000	5,000	2,000	53,200
Contract Services	42,400	60,000	39,000				147,000	13,000	30,000	12,000	4,400			347,800
In Lieu of Taxes		440,716												440,716
Interdepartmental Expenditures		815,257												815,257
Transportation	15,400	1,100		5,300			27,080	33,000	65,000		22,000	323,000	7,500	499,380
Miscellaneous Expenses	20,000	20,000	1,500	112	500	31,000	16,340	1,000	2,000	200	2,500	4,428	100	99,680
TOTAL - CATEGORY 3:	82,800	1,919,412	41,500	6,197	1,000	31,000	202,620	542,000	762,000	12,200	998,900	703,228	51,600	5,354,457
4 CAPITAL OUTLAYS														
Equipment														
TOTAL - CATEGORY 4:														
TOTAL - ALL CATEGORIES:	740,573	4,314,769	502,860	249,917	175,609	302,840	1,131,503	1,350,821	1,952,514	243,632	2,345,276	3,882,322	573,799	17,766,435

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	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE: 8.000	9.000		
Salaries & Wages						
Salaries & Wages - Employee	288,600	332,411	326,856	371,554	44,698	13.68%
Salaries & Wages - Officers & Director	165,200	168,047	173,352	173,419	67	0.04%
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	453,800	500,458	500,208	544,973	44,765	8.95%
2 SUPPLIES						
Chemicals						
Materials & Supplies	7,000	269,152	7,000	105,400	98,400	1405.71%
Furniture & Fixtures	4,000	17,278	4,200	7,400	3,200	76.19%
TOTAL - CATEGORY 2:	11,000	286,431	11,200	112,800	101,600	907.14%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power	3,200	860	3,200	1,700	-1,500	(46.88%)
Utilities General	2,000	2,580	3,100	3,300	200	6.45%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training		9,867				
Contract Services	52,400	98,428	42,400	42,400		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	13,200	17,561	14,000	15,400	1,400	10.00%
Miscellaneous Expenses	20,000	10,775	20,000	20,000		
TOTAL - CATEGORY 3:	90,800	140,071	82,700	82,800	100	0.12%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	555,600	926,960	594,108	740,573	146,465	24.65%

Notes about the 2011 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)	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES		FTE:	.000	.000		
Salaries & Wages						
Salaries & Wages - Employee						
Salaries & Wages - Officers & Directo	30,000	29,954	30,000	29,972	-28	(0.09%)
Employee Benefits						
FICA	510,821	544,141	509,979	548,702	38,723	7.59%
Pensions & Benefits	1,668,062	1,658,381	1,755,135	1,784,683	29,548	1.68%
TOTAL - CATEGORY 1:	2,208,883	2,232,476	2,295,114	2,363,357	68,243	2.97%
2 SUPPLIES						
Chemicals						
Materials & Supplies	25,000	77,568	25,000	25,000		
Furniture & Fixtures	6,000	51,280	6,000	7,000	1,000	16.67%
TOTAL - CATEGORY 2:	31,000	128,848	31,000	32,000	1,000	3.23%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance	408,000	464,839	352,120	464,839	112,719	32.01%
Utility Services						
Purchased Water						
Purchased Power	30,000	46,819	48,500	48,500		
Utilities General	45,000	60,339	69,000	69,000		
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training						
Contract Services		57,720	60,000	60,000		
In Lieu of Taxes	402,500	110,179	440,716	440,716		
Interdepartmental Expenditures	810,400	203,814	815,257	815,257		
Transportation	1,040	4,050	1,100	1,100		
Miscellaneous Expenses	20,000	16,891	20,000	20,000		
TOTAL - CATEGORY 3:	1,716,940	964,651	1,717,000	1,919,412	202,412	11.79%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	3,956,823	3,325,975	4,043,114	4,314,769	271,655	6.72%

Notes about the 2011 Budget Request

Pensions & Benefits

PERF contributions have not increased for CY2011.

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Contract Services:

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

Total	\$60,000
-------	----------

Department: ACCOUNTING	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE: 9.000	9.000		
Salaries & Wages						
Salaries & Wages - Employee	441,700	427,327	452,665	455,140	2,475	0.55%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	441,700	427,327	452,665	455,140	2,475	0.55%
2 SUPPLIES						
Chemicals						
Materials & Supplies	2,000	2,865	2,200	2,200		
Furniture & Fixtures	3,700	5,268	3,700	4,020	320	8.65%
TOTAL - CATEGORY 2:	5,700	8,134	5,900	6,220	320	5.42%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	1,000	74	1,000	1,000		
Contract Services	39,000	37,365	39,000	39,000		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation						
Miscellaneous Expenses	1,500	498	1,500	1,500		
TOTAL - CATEGORY 3:	41,500	37,938	41,500	41,500		
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	488,900	473,399	500,065	502,860	2,795	0.56%

Notes about the 2011 Budget Request

Contract Services

Includes the following contracts

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

Department: PURCHASING	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES		FTE:	6.000	6.000		
Salaries & Wages						
Salaries & Wages - Employee	237,500	228,819	236,478	239,780	3,302	1.40%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	237,500	228,819	236,478	239,780	3,302	1.40%
2 SUPPLIES						
Chemicals						
Materials & Supplies	2,000	2,465	2,000	2,440	440	22.00%
Furniture & Fixtures	500	2,269	550	1,500	950	172.73%
TOTAL - CATEGORY 2:	2,500	4,735	2,550	3,940	1,390	54.51%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General	500	639	550	585	35	6.36%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training		136	200	200		
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	2,900	6,733	3,248	5,300	2,052	63.18%
Miscellaneous Expenses	100	1,801	100	112	12	12.00%
TOTAL - CATEGORY 3:	3,500	9,308	4,098	6,197	2,099	51.22%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	243,500	242,862	243,126	249,917	6,791	2.79%

Department: CUSTOMER RELATIONS		2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	5.000	5.000		
Salaries & Wages							
Salaries & Wages - Employee	162,500	157,104	166,835	167,769	934	0.56%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:	162,500	157,104	166,835	167,769	934	0.56%	
2 SUPPLIES							
Chemicals							
Materials & Supplies	4,800	4,041	4,400	4,640	240	5.45%	
Furniture & Fixtures	4,800	1,603	2,200	2,200			
TOTAL - CATEGORY 2:	9,600	5,644	6,600	6,840	240	3.64%	
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General	500		500	500			
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses	500	223	500	500			
TOTAL - CATEGORY 3:	1,000	223	1,000	1,000			
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:	173,100	162,971	174,435	175,609	1,174	0.67%	

Department: BILLINGS & COLLECTION		2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	4.000	4.000		
Salaries & Wages							
Salaries & Wages - Employee	142,200	141,052	149,311	144,800	-4,511	(3.02%)	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:	142,200	141,052	149,311	144,800	-4,511	(3.02%)	
2 SUPPLIES							
Chemicals							
Materials & Supplies	100,000	155,503	100,000	115,000	15,000	15.00%	
Furniture & Fixtures	10,900	17,209	11,540	12,040	500	4.33%	
TOTAL - CATEGORY 2:	110,900	172,713	111,540	127,040	15,500	13.90%	
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses	30,000	37,099	30,000	31,000	1,000	3.33%	
TOTAL - CATEGORY 3:	30,000	37,099	30,000	31,000	1,000	3.33%	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:	283,100	350,863	290,851	302,840	11,989	4.12%	

Department: ENGINEERING	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE: 17.250	17.250		
Salaries & Wages						
Salaries & Wages - Employee	844,300	851,912	887,324	894,283	6,959	0.78%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	844,300	851,912	887,324	894,283	6,959	0.78%
2 SUPPLIES						
Chemicals						
Materials & Supplies	20,000	15,944	20,000	20,000		
Furniture & Fixtures	15,000	7,121	14,600	14,600		
TOTAL - CATEGORY 2:	35,000	23,065	34,600	34,600		
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General	5,000	6,677	6,400	7,200	800	12.50%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	5,000	2,967	5,000	5,000		
Contract Services	144,000	103,690	144,000	147,000	3,000	2.08%
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	20,900	24,879	25,080	27,080	2,000	7.97%
Miscellaneous Expenses	2,900	15,617	2,900	16,340	13,440	463.45%
TOTAL - CATEGORY 3:	177,800	153,829	183,380	202,620	19,240	10.49%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	1,057,100	1,028,806	1,105,304	1,131,503	26,199	2.37%

Notes about the 2011 Budget Request

Contract Services

Includes the following contracts

Description	Amount
Flow Meter Tracking	125,000
Engineering Services	22,000
Total	147,000

Department: BLUCHER POOLE WWTP		2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	14.000	14.000		
Salaries & Wages							
Salaries & Wages - Employee	630,000	594,405	642,452	656,821	14,369	2.24%	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:	630,000	594,405	642,452	656,821	14,369	2.24%	
2 SUPPLIES							
Chemicals	31,000	33,888	31,000	31,000			
Materials & Supplies	130,000	118,719	130,000	120,000	-10,000	(7.69%)	
Furniture & Fixtures	600	4,031	600	1,000	400	66.67%	
TOTAL - CATEGORY 2:	161,600	156,638	161,600	152,000	-9,600	(5.94%)	
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power	174,700	302,961	295,000	295,000			
Utilities General	80,000	179,141	165,500	180,000	14,500	8.76%	
Other Services & Charges							
Contracted Labor							
Sludge Removal	5,000	16,775	5,000	5,000			
Training	15,000	1,086	15,000	15,000			
Contract Services	13,000	12,045	13,000	13,000			
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation	27,500	33,079	33,000	33,000			
Miscellaneous Expenses	1,000	656	1,000	1,000			
TOTAL - CATEGORY 3:	316,200	545,742	527,500	542,000	14,500	2.75%	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:	1,107,800	1,296,785	1,331,552	1,350,821	19,269	1.45%	

Notes about the 2011 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		2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	18.000	18.000		
Salaries & Wages							
Salaries & Wages - Employee	846,500	887,127	872,849	871,014	-1,835	(0.21%)	
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:	846,500	887,127	872,849	871,014	-1,835	(0.21%)	
2 SUPPLIES							
Chemicals	140,000	178,742	140,000	168,000	28,000	20.00%	
Materials & Supplies	180,000	141,789	180,000	150,000	-30,000	(16.67%)	
Furniture & Fixtures	1,000	10,001	1,000	1,500	500	50.00%	
TOTAL - CATEGORY 2:	321,000	330,531	321,000	319,500	-1,500	(0.47%)	
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power	451,000	603,582	543,500	575,000	31,500	5.80%	
Utilities General	31,000	34,609	55,000	55,000			
Other Services & Charges							
Contracted Labor							
Sludge Removal	20,000	10,032	20,000	20,000			
Training	15,000	4,171	15,000	15,000			
Contract Services	30,000	25,583	30,000	30,000			
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation	61,600	55,743	65,000	65,000			
Miscellaneous Expenses	1,500	4,846	1,500	2,000	500	33.33%	
TOTAL - CATEGORY 3:	610,100	738,566	730,000	762,000	32,000	4.38%	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:	1,777,600	1,956,224	1,923,849	1,952,514	28,665	1.49%	

Notes about the 2011 Budget Request

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Description	Amount
Effluent Testing	30,000

Department: LABORATORY	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE: 3.500	3.500		
Salaries & Wages						
Salaries & Wages - Employee	166,200	172,672	173,068	176,432	3,364	1.94%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	166,200	172,672	173,068	176,432	3,364	1.94%
2 SUPPLIES						
Chemicals	10,000	11,571	11,000	11,800	800	7.27%
Materials & Supplies	40,000	46,626	40,000	43,200	3,200	8.00%
Furniture & Fixtures						
TOTAL - CATEGORY 2:	50,000	58,197	51,000	55,000	4,000	7.84%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training						
Contract Services	2,500	14,931	12,000	12,000		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation						
Miscellaneous Expenses	200	51	200	200		
TOTAL - CATEGORY 3:	2,700	14,982	12,200	12,200		
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	218,900	245,852	236,268	243,632	7,364	3.12%

Notes about the 2011 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	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE: 58.700	58.700		
Salaries & Wages						
Salaries & Wages - Employee	2,150,200	2,469,496	2,305,814	2,396,214	90,401	3.92%
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	2,150,200	2,469,496	2,305,814	2,396,214	90,401	3.92%
2 SUPPLIES						
Chemicals						
Materials & Supplies	850,000	747,350	778,000	778,000		
Furniture & Fixtures	4,000	27,795	4,000	4,880	880	22.00%
TOTAL - CATEGORY 2:	854,000	775,145	782,000	782,880	880	0.11%
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power	322,200	361,127	340,000	360,000	20,000	5.88%
Utilities General	10,000	6,167	10,800	10,800		
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	5,000	1,785	5,000	5,000		
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	282,700	316,585	323,000	323,000		
Miscellaneous Expenses	4,200	15,651	4,200	4,428	228	5.43%
TOTAL - CATEGORY 3:	624,100	701,315	683,000	703,228	20,228	2.96%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	3,628,300	3,945,956	3,770,814	3,882,322	111,509	2.96%

Notes about the 2011 Budget Request

Now includes the following departments:

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

Department: STORMWATER	2009	2009	2010	2011	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES		FTE:	9.000	9.000		
Salaries & Wages						
Salaries & Wages - Employee	339,500	330,840	359,483	329,957	-29,526	(8.21%)
Salaries & Wages - Officers & Directo						
Employee Benefits						
FICA	25,972		27,500	25,417	-2,083	(7.58%)
Pensions & Benefits	46,135	54,639	54,893	57,825	2,932	5.34%
TOTAL - CATEGORY 1:	411,607	385,480	441,877	413,199	-28,678	(6.49%)
2 SUPPLIES						
Chemicals						
Materials & Supplies	130,000	167,463	105,000	105,000		
Furniture & Fixtures	4,000	3,198	4,000	4,000		
TOTAL - CATEGORY 2:	134,000	170,661	109,000	109,000		
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance	30,900	42,163	30,900	42,000	11,100	35.92%
Utility Services						
Purchased Water						
Purchased Power						
Utilities General						
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training		142	2,000	2,000		
Contract Services						
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	15,000	2,785	7,500	7,500		
Miscellaneous Expenses	100	89,400	100	100		
TOTAL - CATEGORY 3:	46,000	134,489	40,500	51,600	11,100	27.41%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	591,607	690,630	591,377	573,799	-17,578	(2.97%)

Notes about the 2011 Budget Request

Pensions & Benefits
 PERF contributions have not increased for CY2011.

WATER DEBT SERVICE	2009 Budget	2009 Actual	2010 Budget	2011 Request	\$ Change	% Change
REVENUE BONDS						
2003 Refunding Revenue Bonds						
Principal	365,000	365,000	380,000	<u>400,000</u>	20,000	5.26%
Interest	194,869	194,869	183,619	<u>170,819</u>	-12,800	(6.97%)
2006 Revenue Bonds						
Principal	190,000	190,000	195,000	<u>200,000</u>	5,000	2.56%
Interest	225,513	225,513	218,013	<u>210,102</u>	-7,911	(3.63%)
TOTAL - CATEGORY 1:	975,382	975,382	975,382	980,921	5,539	0.57%
SRF LOANS						
2000 Loan						
Principal	764,000	764,000	790,000	<u>813,000</u>	23,000	2.91%
Interest	308,720	308,720	286,360	<u>263,291</u>	-23,069	(8.06%)
2003 Series A Loan						
Principal	188,000	188,000	194,000	<u>200,000</u>	6,000	3.09%
Interest	106,838	106,838	100,584	<u>94,133</u>	-6,452	(6.41%)
2003 Series B Loan						
Principal	329,000	329,000	340,000	<u>352,000</u>	12,000	3.53%
Interest	222,107	222,107	211,150	<u>199,831</u>	-11,319	(5.36%)
TOTAL - CATEGORY 2:	1,918,664	1,918,665	1,918,664	1,922,255	3,591	0.19%
CAPITAL LEASES						
2000 Energy Savings Contract						
Principal	16,624	16,624	16,624	<u>16,624</u>		
Interest	461	461	461	<u>461</u>		
TOTAL - CATEGORY 3:	17,085	17,085	17,085	17,085		
NOTES PAYABLE						
Russell Road Utility Acquisition						
Principal	15,564	15,564				
Interest	293	293				
TOTAL - CATEGORY 4:	15,857	15,857				
TOTAL - ALL CATEGORIES:	2,926,987	2,926,989	2,911,131	2,920,261	9,130	0.31%

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

Clarification of Water Debt Service

Revenue Bonds

The 2003 Bond Issue is due to be paid off in 2020.	
The outstanding principal on 1/1/11 will be:	\$ 4,060,000
The 2006 Bond Issue is due to be paid off in 2027.	
The outstanding principal on 1/1/11 will be:	\$4,580,000

SRF Loans

The 2000 Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/11 will be:	\$ 9,281,000
The 2003 Series A Loan is due to be paid off in 2023.	
The outstanding principal on 1/1/11 will be:	\$ 2,902,000
The 2003 Series B Loan is due to be paid off in 2025	
The outstanding principal on 1/1/11 will be:	\$ 6,143,000

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.	
The outstanding principal on 1/1/11 will be:	\$ -

Notes Payable

The Russell Road Utility Acquisition is due to be paid off in 2009.	
The outstanding principal on 1/1/11 will be:	\$ -

Total Outstanding Debt

As of 1/1/11 the total outstanding principal will be:	\$ 26,966,000
---	---------------

WASTEWATER DEBT SERVICE	2009	2009	2010	2011	\$	%
	Budget	Actual	Budget	Request	Change	Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	112,750	112,750	118,250	<u>123,750</u>	5,500	4.65%
Interest	185,925	185,925	180,570	<u>174,952</u>	-5,618	(3.11%)
2003 Refunding Revenue Bonds						
Principal	625,000	625,000	655,000	<u>685,000</u>	30,000	4.58%
Interest	676,808	676,808	654,932	<u>628,732</u>	-26,200	(4.00%)
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	285,000	285,000	295,000	<u>310,000</u>	15,000	5.08%
Interest	149,093	149,093	132,192	<u>114,699</u>	-17,493	(13.23%)
TOTAL - CATEGORY 1:	2,284,064	2,284,063	2,285,431	2,286,620	1,189	0.05%
SRF LOANS						
2000 Series A Loan						
Principal	191,000	191,000	194,000	<u>200,000</u>	6,000	3.09%
Interest	75,777	75,777	70,238	<u>64,612</u>	-5,626	(8.01%)
2000 Series B Loan						
Principal	458,000	458,000	469,000	<u>480,000</u>	11,000	2.35%
Interest	182,091	182,091	168,809	<u>155,208</u>	-13,601	(8.06%)
2000 Series C Loan						
Principal	216,000	216,000	223,000	<u>229,000</u>	6,000	2.69%
Interest	88,566	88,566	82,302	<u>75,835</u>	-6,467	(7.86%)
2004 Series A Loan						
Principal	228,000	228,000	236,000	<u>244,000</u>	8,000	3.39%
Interest	177,470	177,470	169,626	<u>161,508</u>	-8,118	(4.79%)
2006 Revenue Bonds Series B						
Principal	136,466	136,466	141,010	<u>145,706</u>	4,696	3.33%
Interest	109,628	109,628	105,083	<u>100,388</u>	-4,695	(4.47%)
2006 Revenue Bonds Series C						
Principal	280,001	280,001	289,325	<u>298,960</u>	9,635	3.33%
Interest	224,394	224,394	215,610	<u>205,975</u>	-9,635	(4.47%)
TOTAL - CATEGORY 2:	2,367,393	2,367,393	2,364,003	2,361,192	-2,811	(0.12%)
CAPITAL LEASES						
2009 Vector Truck						
Principal		48,050		<u>41,971</u>		
Interest				<u>5,779</u>		
2003 Energy Savings Contract						
Principal	247,087	247,087	251,893	<u>261,812</u>	9,919	3.94%
Interest	48,920	48,920	39,246	<u>29,326</u>	-9,920	(25.28%)
TOTAL - CATEGORY 3:	296,007	344,057	291,139	338,888	47,749	16.40%
TOTAL - ALL CATEGORIES:	4,947,463	4,995,513	4,940,573	4,986,700	46,127	0.93%

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 1/1/11 will be:	\$ 3,426,500
The 2003 bond issue is due to be paid off in 2025.	
The outstanding principal on 1/1/11 will be:	\$ 13,375,000
The 2006 Revenue Bonds Series A-1 bond issue is due to be paid off in 2027.	
The outstanding principal on 1/1/11 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 1/1/11 will be:	\$ 1,730,000

SRF Loans

The 2000 Series A Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/11 will be:	\$ 2,228,000
The 2000 Series B Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/11 will be:	\$ 5,352,000
The 2000 Series C Loan is due to be paid off in 2021.	
The outstanding principal on 1/1/11 will be:	\$ 2,615,000
The 2004 Series A Loan is due to be paid off in 2025.	
The outstanding principal on 1/1/11 will be:	\$ 4,695,000
The 2006 Revenue Bonds Series B is due to be paid off in 2027.	
The outstanding principal on 1/1/11 will be:	\$ 3,014,644
The 2006 Revenue Bonds Series C is due to be paid off in 2027.	
The outstanding principal on 1/1/11 will be:	\$ 6,140,451

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.	
The outstanding principal on 1/1/11 will be:	\$ -
2009 Vactor Truck is due to be paid off in 2013.	
The outstanding principal on 1/1/11 will be:	\$ 171,730
The 2003 Energy Savings Contract is due to be paid off in 2013.	
The outstanding principal on 1/1/11 will be:	\$ 816,773

Total Outstanding Debt

As of 1/1/11 the total outstanding principal will be:	\$ 48,805,098
---	---------------

STORMWATER DEBT SERVICE	2009 Budget	2009 Actual	2010 Budget	2011 Request	\$ Change	% Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	92,250	92,250	96,750	<u>101,250</u>	4,500	4.65%
Interest	152,120	152,120	147,738	<u>143,143</u>	-4,595	(3.11%)
TOTAL - ALL CATEGORIES:	244,370	244,370	244,488	244,393	-95	(0.04%)

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

Clarification of Stormwater Debt Service

Revenue Bonds

The 1999 bond issue is due to be paid off in 2029.

The outstanding principal on 1/1/11 will be: \$ 2,803,500

Total Outstanding Debt

As of 1/1/11 the total outstanding principal will be: \$ 2,803,500

WATER SYSTEM 2011 EXTENSIONS & REPLACEMENTS BUDGET		
Hydrants	\$50,000	<i>Replacements and additions within the system.</i>
Operating Fund Balance Funding	\$750,000	
Debt Service Reserve Funding	\$1,200,000	
Capital Project Contingency	\$1,391,620	
	Total	\$3,391,620
WASTEWATER SYSTEM 2011 EXTENSIONS & REPLACEMENTS BUDGET		
Meters	\$50,000	<i>Replace meters as needed within the system.</i>
Capital Project Contingency	\$96,889	
	Total	\$146,889
STORMWATER SYSTEM 2011 EXTENSIONS & REPLACEMENTS BUDGET		
Capital Project Contingency	\$146,889	
	Total	\$146,889