

Budget Book

July 2011 to June 2012

Adopted Fiscal Operating and Capital
Budget

Fiscal Year ending June 2012.

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General

Town Council and Town Officials

Amy Kania, Mayor

Heath Hopkin, Council

David Cooper, Council

Deb Rathbun, Council

Lyle King, Council

Danielle Chapman, Clerk/Treasurer

Grace McCoy, Deputy Clerk/Treasurer

Jeff McFrederick, Crew Supervisor

Mike Dellos, Department Head-Water/Sewer

Eric Lowe – Department Head – Electric

CHRIS KAMPBELL – Chief of Police

Town Council Goals

Complete Town Master Plan

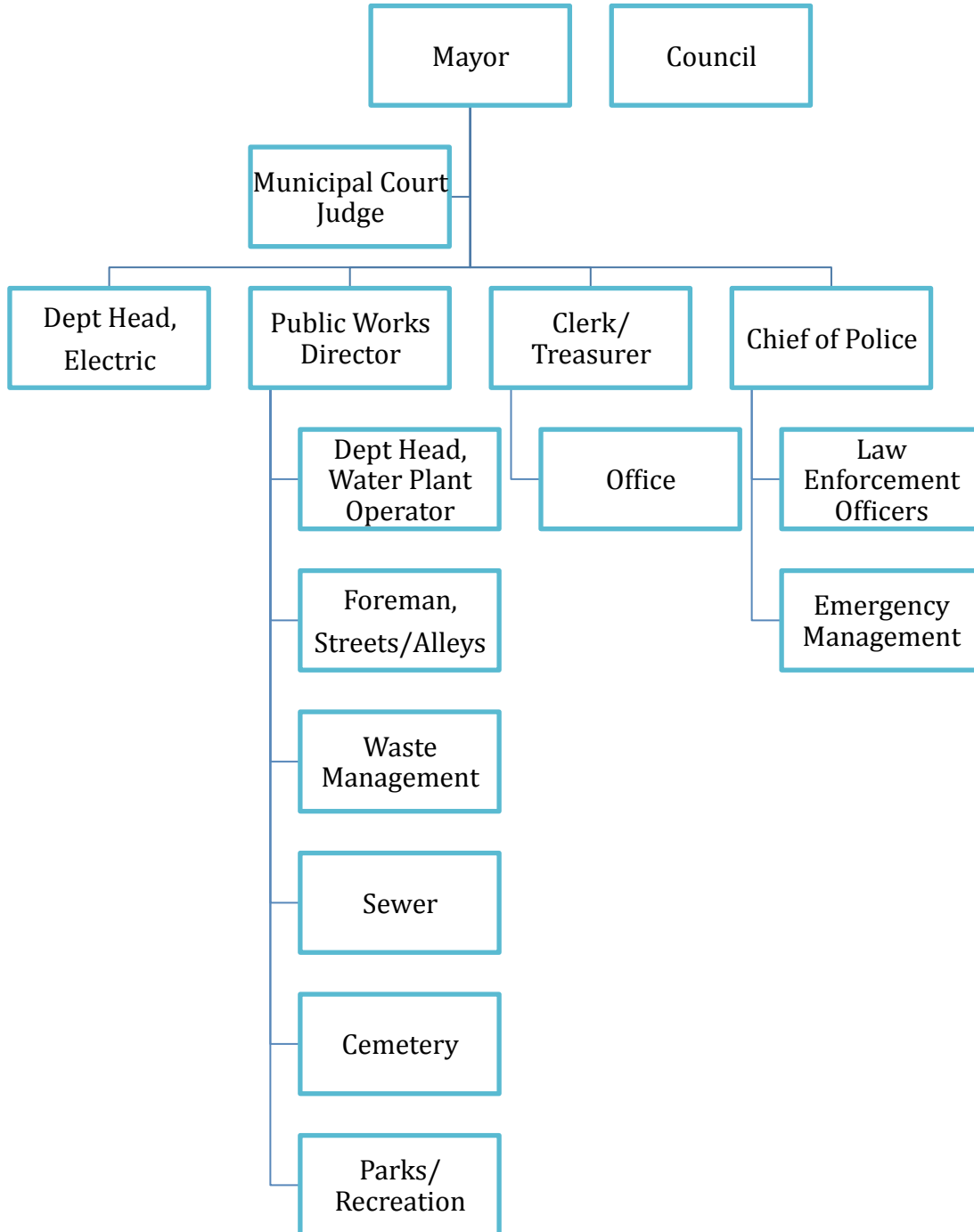
Infrastructure Planning and Improvements

Reduce Debt

Improve Efficiency to Improve Expenses

General Information

Organizational Chain of Command:



Appointed Professionals – Contracted Service Provider:

Town Attorney	Kent Richens
Town Accountant	Don Russell
Town Engineer	Sherman Allred
Municipal Judge	Bill Duncan
Mt. View Cemetery Sexton	Del Atwood

Town of Basin Planning and Zoning Commission:

Tom Alderson	1 st Term expires August 2011
Bob Bult	1 st Term expires August 2011
Mark Hillman	1 st Term expires August 2011
Ken Fink	2 nd Term expires August 2012
Bob Kampbell	1 st Term expires August 2012
Keith Pederson	1 st Term expires August 2012
Lyle King	Council Liaison

Summaries

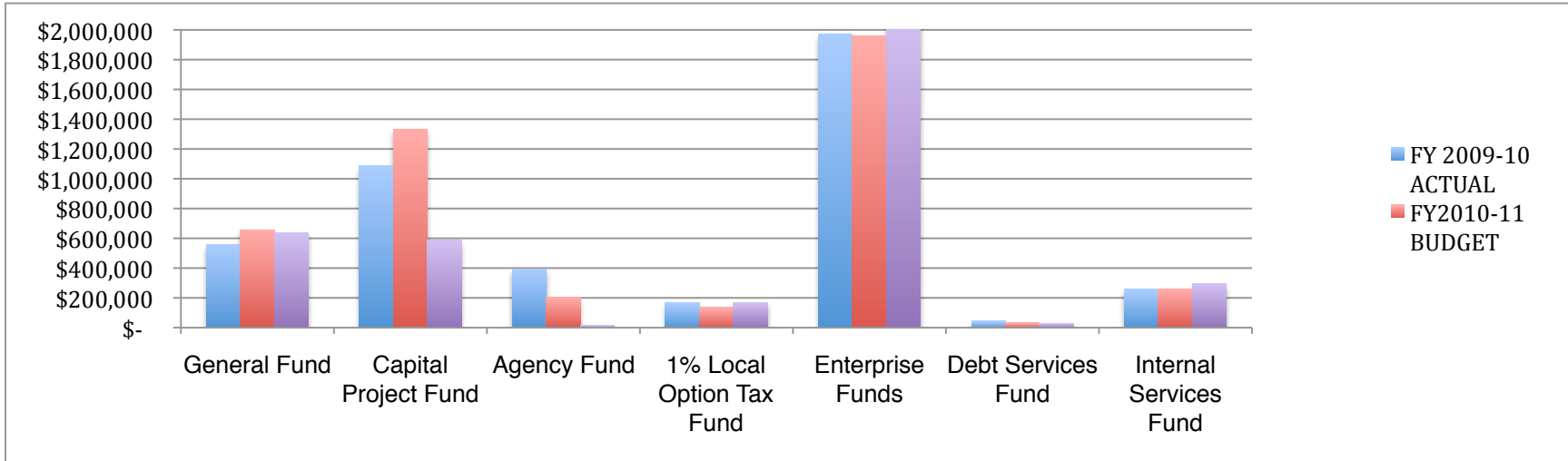
Listed on the adjacent worksheets are the Resources and Expenditures for all Town funds. Town Resources lists all revenue resources of the Town by category. Reserves are listed separately on its own worksheet. Expenditures list the expenditures by fund type.

- The General Fund is used for general government type expenditures, such as police, cemetery, streets and parks. A correction has been made to move the "Maintenance Assessment" to taxes as this is the assessed Property Tax.
- Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Historically, this fund also contained Agency Funds which have been moved to their own fund. Also all administrative expenses and loan expenses have been moved to their appropriate fund.
- Enterprise funds are used for business type activities that generally derive a large portion of their revenue from user fees or charges, such as electric, purified water, raw water, sewer, garbage and mosquito. For more accurate reporting, I have moved the mosquito enterprise to its own fund.
- Debt Service funds are used by the Town to account for debts owed to the Town for special assessments - this is only the Raw Water Bond at this time.
- Internal Service funds provide support services to other Town functions.
- Agency funds are used to account for activities where the Town serves as the agent or fiduciary for the funds.

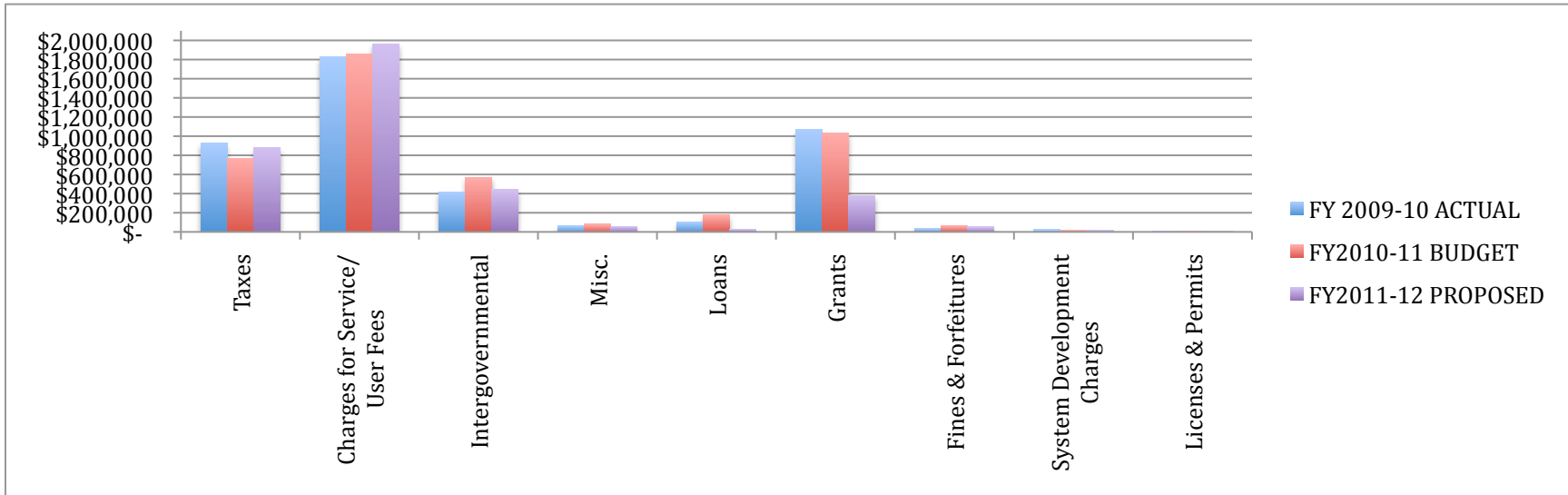
Transfers represent appropriations from one Town fund to another. With a transfer, revenue is recorded in one fund and true expenditures are recorded in another funds. Therefore, these transfers are deducted from total Town expenditures, eliminating the double counting of expenditures, to determine net Town Resources and Expenditure Fund.

All Fund Revenue and Expenditure Summary

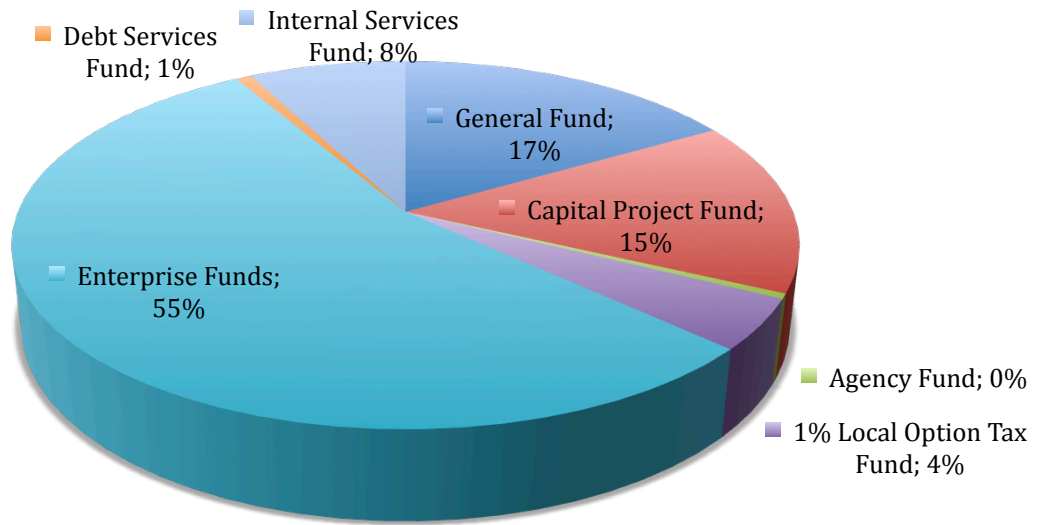
Revenue by Fund



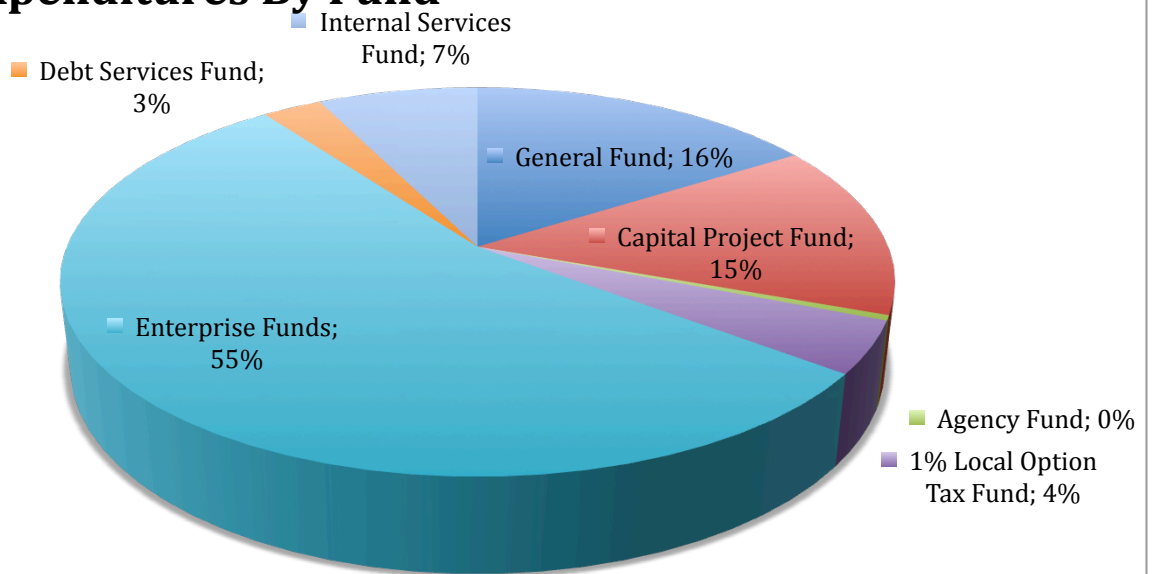
Revenue by Type



Revenue By Fund



Expenditures By Fund



	FY 2009-10 ACTUAL	%	FY2010-11 BUDGET	%	FY 2010 ESTIMATE	%	FY2011- 12 PROPOSED	%	% Δ Proposed V. Prior Budget
REVENUES									
TOTAL GENERAL FUND	558,678	14%	657,713	15%	674,283	15%	638,612	17%	-3%
TOTAL CAPITAL FUND	1,480,390	36%	1,537,818	35%	1,510,767	34%	602,685	16%	-61%
TOTAL STREET PROJECTS	165,562	4%	136,600	3%	185,410	4%	169,736	4%	24%
Total Electric	1,319,750	67%	1,225,100	63%	1,229,132	62%	1,302,656	62%	6%
Total Purified Water	278,152	14%	281,000	14%	290,744	15%	306,561	15%	9%
Total Raw Water	59,338	3%	63,600	3%	60,942	3%	106,755	5%	68%
Total Sewer	106,680	5%	103,300	5%	112,065	6%	131,361	6%	27%
Total Garbage	182,951	9%	257,250	13%	249,426	13%	221,260	11%	-14%
Total Mosquito	26,549	1%	27,700	1%	45,505	2%	26,290	1%	-5%
TOTAL ENTERPRISE	1,973,420	48%	1,957,950	45%	1,987,814	45%	2,094,883	55%	7%
		100%		100%		100%		100%	
Total Debt Services	43,250	1%	34,000	1%	40,456	1%	30,097	1%	-11%
Total Internal Service Funds	259,000	6%	259,000	6%	259,000	6%	293,029	8%	13%
Sub-Total Revenues	4,480,300		4,583,081		4,657,730		3,829,041		-16%
Less Intergovernmental	(419,000)		(571,898)		(571,898)		(441,610)		-23%
Less Agency Funds	(394,922)	-10%	(206,920)	-5%	(243,016)	-6%	(16,920)	0%	-92%
TOTAL AVAILABLE RESOURCES	3,666,378	100%	3,804,263	100%	3,842,816	100%	3,370,511	100%	-11%

EXPENSES

TOTAL GENERAL FUND	599,561	15%	662,713	14%	590,018	13%	638,612	16%	-4%
TOTAL CAPITAL FUND	1,447,559	36%	1,536,305	33%	1,481,193	34%	592,203	15%	-61%
TOTAL STREET PROJECTS	94,206	2%	311,323	7%	278,506	6%	172,136	4%	-45%
Total Electric	1,265,577	66%	1,180,937	60%	1,151,203	60%	1,297,375	62%	10%
Total Purified Water	285,762	15%	277,583	14%	295,316	15%	330,559	16%	19%
Total Raw Water	64,933	3%	63,564	3%	62,047	3%	105,198	5%	65%
Total Sewer	103,034	5%	104,825	5%	96,237	5%	127,314	6%	21%
Total Garbage	197,296	10%	303,863	16%	299,778	16%	274,237	13%	-10%
Total Mosquito	1,655	0%	27,025	1%	24,833	1%	34,246	2%	27%
TOTAL ENTERPRISE	1,918,257	48%	1,957,797	42%	1,929,414	44%	2,168,929	55%	11%
		100%		100%		100%		104%	
Total Debt Services	55,000	1%	174,000	4%	55,000	1%	109,109	3%	-37%
Total Internal Service Funds	246,092	6%	259,000	6%	280,428	6%	293,029	7%	13%
Sub-Total Expenditures	4,360,675		4,901,138		4,614,558		3,974,018		-19%
Less Intergovernmental	(419,000)		(506,898)		(506,898)		(369,810)		-27%
Less Agency Funds	(382,738)	-10%	(206,920)	-4%	(242,995)	-6%	(16,920)	0%	-92%
TOTAL EXPENDITURES	3,558,938	100%	4,187,320	100%	3,864,665	100%	3,587,287	100%	-14%

NET PROFIT(LOSS)

TOTAL GENERAL FUND	(40,884)	-31%	(5,000)	84,265	(0)	0%	-100%
TOTAL CAPITAL FUND	32,831	25%	1,513	29,574	10,482	-7%	593%
TOTAL STREET PROJECTS	71,356	54%	(174,723)	(93,096)	(2,400)	2%	-99%
Total Electric	54,173	98%	44,163	77,929	5,280	-7%	-88%
Total Purified Water	(7,609)	-14%	3,417	(4,572)	(23,998)	32%	-802%
Total Raw Water	(5,595)	-10%	36	(1,105)	1,557	-2%	4224%
Total Sewer	3,646	7%	(1,525)	15,828	4,047	-5%	-365%
Total Garbage	(14,345)	-26%	(46,613)	(50,352)	(52,977)	72%	14%
Total Mosquito	24,894	45%	675	20,672	(7,956)	11%	-1279%
							-
TOTAL ENTERPRISE	55,163	42%	153	58,400	(74,046)	51%	48496%
		100%				100%	
Total Debt Services**	(11,750)	-9%	(140,000)	(14,544)	(79,012)	54%	-44%
Total Internal Service Funds	12,908	10%	-	(21,428)	-	0%	#DIV/0!
Sub-Total Profit (Loss)	119,625		(318,057)	43,172	(144,976)		-54%
*Less Intergovenmental	-		(65,000)	(65,000)	(71,800)		10%
Less Agency Funds	12,184	9%	-	21	-	0%	
NET AVAILABLE RESOURCES	131,809	100%	(383,057)	(21,807)	(216,776)	100%	-43%

Revenue Summary

All Revenue

REVENUE	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ
GENERAL FUND					
Taxes	309,280	281,515	333,999	460,952	64%
Licenses & Permits	11,614	9,000	12,658	11,500	28%
Charges for Service/User Fees	10,855	20,000	11,725	15,000	-25%
Fines & Forfeitures	35,840	65,500	43,000	51,260	-22%
Miscellaneous	31,089	33,800	25,003	23,119	-32%
Transfers In	160,000	247,898	247,898	76,781	-69%
Total General Fund	558,678	657,713	674,283	638,612	-3%
CAPITAL PROJECTS					
Taxes	152,107	141,669	109,074	-	-100%
Supplemental Funding	291,207	196,122	196,134	241,435	23%
Miscellaneous	3,810	5,500	12,970	1,000	-82%
Capital Transfer In	-	-	-	-	0%
Loans	60,083	144,000	149,957	-	-100%
Grants	578,261	843,607	799,616	343,329	-59%
Total Capital Projects	1,085,468	1,330,898	1,267,751	585,765	-56%
AGENCY FUNDS					
Grants	392,903	191,920	235,745	16,920	-91%
Donations	2,019	15,000	7,271	-	-100%
Total Agency	394,922	206,920	243,016	16,920	-92%
TOTAL CAPITAL PROJECTS	1,480,390	1,537,818	1,510,767	602,685	-61%
STREET PROJECTS					
Taxes	164,908	134,600	184,694	168,986	26%
Grants	-	-	-	-	0%
Miscellaneous	654	2,000	716	750	-63%
Total Street Projects	165,562	136,600	185,410	169,736	24%
ENTERPRISE FUNDS					
Taxes	7,491	12,500	11,250	11,980	-4%
Charges for Service	1,818,751	1,841,000	1,845,165	1,946,413	6%
Miscellaneous	27,826	23,250	42,169	32,200	38%
Transfers In	-	65,000	65,000	71,800	10%
System Development Charges	22,731	16,200	5,479	14,300	-12%
Grants	96,622	-	18,750	18,190	0%
Total Enterprise Funds	1,973,420	1,957,950	1,987,814	2,094,883	7%
DEBT SERVICES FUNDS					
Principal & Interest	43,250	34,000	40,456	30,097	-11%

Total Debt Services	43,250	34,000	40,456	30,097	-11%
INTERNAL SERVICES FUNDS					
Charges for Service/User Fees	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	259,000	259,000	259,000	293,029	13%
Grants	-	-	-	-	0%
Total Internal Service Funds	259,000	259,000	259,000	293,029	13%
Sub-Total Revenues	4,480,300	4,583,081	4,657,730	3,829,041	-16%
Less Intergovernmental					
Transfers In	(419,000)	(571,898)	(571,898)	(441,610)	-23%
Total Intergovernmental	(419,000)	(571,898)	(571,898)	(441,610)	-23%
AVAILABLE RESOURCES	4,061,300	4,011,183	4,085,832	3,387,431	-16%
Less Agency Funds	(394,922)	(206,920)	(243,016)	(16,920)	
TOTAL AVAILABLE RESOURCES	3,666,378	3,804,263	3,842,816	3,370,511	-11%

Enterprise Revenue

	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ
ELECTRIC					
Taxes	-	-	-	-	0%
Charges for Service	1,201,183	1,215,000	1,224,000	1,292,556	6%
Miscellaneous	219	100	132	100	0%
Transfers In	-	-	-	-	0%
System Development Charges	21,726	10,000	5,000	10,000	0%
Grants	96,622	-	-	-	0%
Total Electric	1,319,750	1,225,100	1,229,132	1,302,656	6%
PURIFIED WATER					
Taxes	-	-	-	-	0%
Charges for Service	251,950	256,000	248,689	273,961	7%
Miscellaneous	25,197	21,100	41,848	31,600	50%
Transfers In	-	-	-	-	0%
System Development Charges	1,005	3,900	207	1,000	-74%
Grants	-	-	-	-	0%
Total Purified Water	278,152	281,000	290,744	306,561	9%
RAW WATER					
Taxes	7,491	12,500	11,250	11,980	-4%
Charges for Service	49,884	50,000	49,230	58,676	17%
Miscellaneous	1,963	1,100	189	100	-91%
Transfers In	-	-	-	35,000	0%
System Development Charges	-	-	272	1,000	0%
Grants	-	-	-	-	0%
Total Raw Water	59,338	63,600	60,942	106,755	68%
SEWER					
Taxes	-	-	-	-	0%
Charges for Service	106,680	101,000	112,065	129,061	28%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
System Development Charges	-	2,300	-	2,300	0%
Grants	-	-	-	-	0%
Total Sewer	106,680	103,300	112,065	131,361	27%

GARBAGE					
Taxes	-	-	-	-	0%
Charges for Service	182,504	192,000	184,426	184,360	-4%
Miscellaneous	447	250	-	100	-60%
Transfers In	-	65,000	65,000	36,800	-43%
System Development					
Charges	-	-	-	-	0%
Grants	-	-	-	-	0%
Total Garbage	182,951	257,250	249,426	221,260	-14%
MOSQUITO					
Taxes	-	-	-	-	0%
Charges for Service	26,549	27,000	26,755	7,800	-71%
Miscellaneous	-	700	-	300	-57%
Transfers In	-	-	-	-	0%
System Development					
Charges	-	-	-	-	0%
Grants	-	-	18,750	18,190	0%
Total Mosquito	26,549	27,700	45,505	26,290	-5%
	209,500	284,950	294,931	247,550	
TOTAL					
Taxes	7,491	12,500	11,250	11,980	-4%
Charges for Service	1,818,751	1,841,000	1,845,165	1,946,413	6%
Miscellaneous	27,826	23,250	42,169	32,200	38%
Transfers In	-	65,000	65,000	71,800	10%
System Development					
Charges	22,731	16,200	5,479	14,300	-12%
Grants	96,622	-	18,750	18,190	0%
Total ENTERPRISE	1,973,420	1,957,950	1,987,814	2,094,883	7%

Included 65K transfer from Reserves for garbage Truck

True ENTERPRISE	1,973,420	1,892,950	1,922,814	2,094,883	11%
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Expenditures Summary

All Fund Expenses

	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ Budget
GENERAL FUND - CEMETERY					
Cost of Services	-	-	-	-	#DIV/0!
Payroll	16,092	16,230	16,230	21,923	35%
R&M	7,122	11,725	2,000	4,400	-62%
Supplies & Materials	1,283	1,500	1,500	500	-67%
Energy & Utilities	479	1,500	750	1,500	0%
Contract Services	-	-	-	-	#DIV/0!
Other Operating Expenses	64	100	100	100	0%
Taxes/Insurance	-	-	-	-	#DIV/0!
Travel & Training	-	-	-	-	#DIV/0!
Loans	-	-	-	-	#DIV/0!
Grant	-	-	-	-	#DIV/0!
Capital	-	-	-	-	#DIV/0!
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total Cemetery Fund	25,039	31,055	20,580	28,423	-8%
GENERAL FUND - Municipal Judge					
Cost of Services	-	-	-	-	#DIV/0!
Payroll	13,182	12,200	12,880	15,304	25%
R&M	-	-	-	-	#DIV/0!
Supplies & Materials	1,470	500	500	500	0%
Energy & Utilities	-	-	-	-	#DIV/0!
Contract Services	100	1,000	1,000	500	-50%
Other Operating Expenses	1,500	1,500	1,650	3,500	133%
Taxes/Insurance	-	-	-	-	#DIV/0!
Travel & Training	846	500	857	1,000	100%
Loans	-	-	-	-	#DIV/0!
Grant	-	-	-	-	#DIV/0!
Capital	-	-	-	-	#DIV/0!
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total Municipal Judge Fund	17,097	15,700	16,887	20,804	33%
GENERAL FUND - Police Department					
Cost of Services	-	-	-	-	#DIV/0!
Payroll	230,444	238,858	238,858	209,217	-12%
R&M	5,198	5,400	6,500	5,400	0%
Supplies & Materials	4,961	5,400	9,013	4,200	-22%
Energy & Utilities	14,309	18,000	16,122	25,092	39%
Contract Services	40,616	41,650	43,880	42,550	2%
Other Operating Expenses	399	850	500	5,725	574%

Taxes/Insurance	-	-	-	-	#DIV/0!
Travel & Training	2,734	2,700	2,700	2,700	0%
Loans	17,781	13,500	13,500	15,272	13%
Grant	9,425	30,000	10,000	15,760	-47%
Capital	-	750	707	-	-100%
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total Police Fund	325,868	357,108	341,780	325,916	-9%

GENERAL FUND - Recreation & Parks

Cost of Services	-	-	-	-	#DIV/0!
Payroll	7,987	7,950	2,900	5,538	-30%
R&M	1,974	3,100	5,000	3,600	16%
Supplies & Materials	-	-	-	-	#DIV/0!
Energy & Utilities	5,963	4,900	4,900	5,000	2%
Contract Services	-	-	-	-	#DIV/0!
Other Operating Expenses	-	-	-	-	#DIV/0!
Taxes/Insurance	-	-	-	-	#DIV/0!
Travel & Training	-	-	-	-	#DIV/0!
Loans	-	-	-	-	#DIV/0!
Grant	-	-	-	-	#DIV/0!
Capital	-	-	-	-	#DIV/0!
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total Recreation & Parks Fund	15,924	15,950	12,800	14,138	-11%

GENERAL FUND - Streets & Alleys

Cost of Services	-	-	-	-	#DIV/0!
Payroll	176,783	178,900	161,562	185,636	4%
R&M	21,252	38,000	14,909	35,000	-8%
Supplies & Materials	2,408	4,000	1,500	3,000	-25%
Energy & Utilities	15,190	22,000	20,000	20,695	-6%
Contract Services	-	-	-	-	#DIV/0!
Other Operating Expenses	-	-	-	-	#DIV/0!
Taxes/Insurance	-	-	-	-	#DIV/0!
Travel & Training	-	-	-	-	#DIV/0!
Loans	-	-	-	-	#DIV/0!
Grant	-	-	-	-	#DIV/0!
Capital	-	-	-	-	#DIV/0!
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total S&A Fund	215,633	242,900	197,971	244,331	1%

GENERAL FUND - Public Facilities

Cost of Services					#DIV/0!
Payroll					#DIV/0!
R&M	2,690	500	500	500	-81%
Supplies & Materials					#DIV/0!

Energy & Utilities	2,901	3,000	3,280	3,000	3%
Contract Services					#DIV/0!
Other Operating Expenses					#DIV/0!
Taxes/Insurance					#DIV/0!
Travel & Training					#DIV/0!
Loans					#DIV/0!
Grant					#DIV/0!
Capital	3,264	1,500	1,200	1,500	-54%
Reserve Transfer					#DIV/0!
Internal Services Transfers					#DIV/0!
Total Public Facilities Fund	8,854	5,000	4,980	5,000	0%
TOTAL GENERAL FUND	608,415	667,713	594,997	638,612	-4%
CAPITAL PROJECTS					
Capital Projects	807,392	968,377	905,772	367,672	-54%
Capital Equipment	35,587	15,000	13,220	17,145	-52%
Miscellaneous	19,658	12,500	20,519	19,000	-3%
General Fund Transfer	160,000	247,898	247,898	76,781	-52%
Loans	16,184	16,185	16,184	16,185	0%
Grants	200	47,500	10,000	78,500	39150%
Total Capital Projects	1,039,022	1,307,460	1,213,593	575,283	-56%
AGENCY FUNDS					
Grants	382,738	191,920	235,745	16,920	-91%
Donations	-	15,000	7,250	-	-100%
Total Agency	382,738	206,920	242,995	16,920	-92%
<i>Total Transferred to Admin in 2011/12</i>	<i>16,945</i>	<i>16,925</i>	<i>19,625</i>	<i>-</i>	<i>-100%</i>
<i>Total to General-Public Facilities in 2011/12</i>	<i>8,854</i>	<i>5,000</i>	<i>4,980</i>	<i>5,000</i>	<i>0%</i>
TOTAL CAPITAL FUND	1,447,559	1,536,305	1,481,193	597,203	-61%
STREET PROJECTS					
Street Improvements	77,967	295,000	262,233	155,813	-47%
Sewer Loan	16,223	16,223	16,223	16,223	0%
Miscellaneous	17	100	50	100	0%
Total Street Projects	94,206	311,323	278,506	172,136	-45%
ENTERPRISE FUNDS					
Cost of Services	847,308	911,149	919,597	953,564	5%
Payroll	260,750	203,326	208,211	299,316	47%
R&M	40,775	37,900	34,640	39,600	4%
Supplies & Materials	35,632	40,400	39,922	37,050	-8%
Energy & Utilities	43,371	46,100	44,275	56,190	22%
Contract Services	49,827	101,680	60,500	78,000	-23%
Other Operating Expenses	114	1,217	670	1,217	0%
Taxes/Insurance	614	4,800	11,363	11,761	145%

Travel & Training	8,013	5,100	4,117	6,500	27%
Loans	9,518	9,525	9,518	65,482	587%
Grant	104,190	-	-	-	#DIV/0!
Capital	206,545	285,000	285,000	198,870	-30%
Reserve Transfer	52,600	52,600	52,600	128,350	144%
Internal Services Transfers	259,000	259,000	259,000	293,029	13%
Total Enterprise Funds	1,918,257	1,957,797	1,929,414	2,168,929	11%
DEBT SERVICES FUNDS					
Principal & Interest	55,000	174,000	55,000	109,109	-37%
Total Debt Services	55,000	174,000	55,000	109,109	-37%
INTERNAL SERVICES FUNDS					
Mayor-Council (Salary + travel)	3,120	3,000	3,000	7,140	
Cost of Services	-	-	-	-	#DIV/0!
Payroll	159,380	167,875	175,619	181,561	8%
R&M	479	500	500	500	0%
Supplies & Materials	10,700	9,000	9,500	10,850	21%
Energy & Utilities	7,731	8,625	7,334	8,000	-7%
Contract Services	39,382	40,500	54,145	55,240	36%
Other Operating Expenses	-	-	-	2,738	#DIV/0!
Taxes/Insurance	22,800	26,000	26,830	25,000	-4%
Travel & Training	288	500	500	1,000	100%
Loans	-	-	-	-	#DIV/0!
Grant	-	-	-	-	#DIV/0!
Capital	2,212	3,000	3,000	1,000	-67%
Reserve Transfer	-	-	-	-	#DIV/0!
Internal Services Transfers	-	-	-	-	#DIV/0!
Total Internal Service Funds	246,092	259,000	280,428	293,029	13%
Sub-Total Expenditures	4,343,730	4,884,213	4,594,933	3,974,018	-19%
Less Intergovernmental					
Transfers Expenses	(419,000)	(506,898)	(506,898)	(369,810)	-27%
Total Intergovernmental	(419,000)	(506,898)	(506,898)	(369,810)	-27%
Total Expenses	3,924,730	4,377,315	4,088,035	3,604,207	-18%
Less Agency Funds	(382,738)	(206,920)	(242,995)	(16,920)	
TOTAL EXPENDITURES	3,541,992	4,170,395	3,845,040	3,587,287	-14%

Enterprise Expenditures

	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ
ELECTRIC					
Cost of Services	568,313	598,749	607,547	641,260	7%
Payroll	141,975	86,620	84,521	169,627	96%
R&M	3,059	3,500	3,000	4,700	34%
Supplies & Materials	33,862	36,000	36,000	36,000	0%
Energy & Utilities	1,526	3,600	3,400	3,970	10%
Contract Services	48,339	100,180	60,000	77,000	-23%
Other Operating Expenses	59	1,117	500	1,117	0%
Taxes/Ins	614	4,800	11,363	11,761	145%
Travel & Training	5,490	4,500	3,000	4,500	0%
Loans	-	-	-	-	0%
Grant	104,190	-	-	-	0%
Capital	191,279	175,000	175,000	148,000	-15%
Reserve Transfer	-	-	-	10,000	0%
Internal Services Transfers	166,871	166,871	166,871	189,440	14%
Total Electric	1,265,577	1,180,937	1,151,203	1,297,375	10%
PURIFIED WATER					
Cost of Services	175,320	169,900	175,570	176,804	4%
Payroll	52,779	43,883	61,400	58,597	34%
R&M	6,968	13,800	9,959	11,200	-19%
Supplies & Materials	357	500	500	200	-60%
Energy & Utilities	9,272	10,300	9,100	10,720	4%
Contract Services	1,488	1,500	500	1,000	-33%
Other Operating Expenses	55	100	170	100	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	2,523	600	1,117	2,000	233%
Loans	-	-	-	-	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	24,000	24,000	24,000	47,000	96%
Internal Services Transfers	13,000	13,000	13,000	22,938	76%
Total Purified Water	285,762	277,583	295,316	330,559	19%
RAW WATER					
Cost of Services	12,238	12,500	12,287	12,500	0%
Payroll	3,547	5,804	4,000	6,637	14%
R&M	2,003	4,100	2,000	7,750	89%
Supplies & Materials	-	300	-	100	-67%
Energy & Utilities	26,385	20,100	23,000	22,100	10%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	-	-	-	-	0%
Grant	-	-	-	-	0%

Capital	-	-	-	35,000	0%
Reserve Transfer	7,600	7,600	7,600	7,600	0%
Internal Services Transfers	13,160	13,160	13,160	13,511	3%
Total Raw Water	64,933	63,564	62,047	105,198	65%

SEWER

Cost of Services	-	-	-	-	0%
Payroll	8,985	15,825	4,000	23,105	46%
R&M	19,520	13,100	15,921	14,550	11%
Supplies & Materials	720	2,000	2,422	-	-100%
Energy & Utilities	16	100	100	3,200	3100%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	9,518	9,525	9,518	9,525	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	11,000	11,000	11,000	45,000	309%
Internal Services Transfers	53,275	53,275	53,275	31,933	-40%
Total Sewer	103,034	104,825	96,237	127,314	21%

GARBAGE

Cost of Services	91,437	110,000	104,359	102,000	-7%
Payroll	52,212	46,469	50,790	37,950	-18%
R&M	9,225	3,000	3,560	1,000	-67%
Supplies & Materials	290	500	500	250	-50%
Energy & Utilities	6,172	11,200	7,875	15,200	36%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	-	-	-	55,957	0%
Grant	-	-	-	-	0%
Capital	15,266	110,000	110,000	15,870	-86%
Reserve Transfer	10,000	10,000	10,000	18,750	88%
Internal Services Transfers	12,694	12,694	12,694	27,260	115%
Total Garbage	197,296	303,863	299,778	274,237	-10%

MOSQUITO

Cost of Services	-	20,000	19,833	21,000	5%
Payroll	1,253	4,725	3,500	3,399	-28%
R&M	-	400	200	400	0%
Supplies & Materials	402	1,100	500	500	-55%
Energy & Utilities	-	800	800	1,000	25%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%

Loans	-	-	-	-	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	-	-	-	-	0%
Internal Services Transfers	-	-	-	7,947	0%
Total Mosquito	1,655	27,025	24,833	34,246	27%
	<i>198,951</i>	<i>330,888</i>	<i>324,611</i>	<i>308,483</i>	
TOTAL					
Cost of Services	847,308	911,149	919,597	953,564	5%
Payroll	260,750	203,326	208,211	299,316	47%
R&M	40,775	37,900	34,640	39,600	4%
Supplies & Materials	35,632	40,400	39,922	37,050	-8%
Energy & Utilities	43,371	46,100	44,275	56,190	22%
Contract Services	49,827	101,680	60,500	78,000	-23%
Other Operating Expenses	114	1,217	670	1,217	0%
Taxes/Ins	614	4,800	11,363	11,761	145%
Travel & Training	8,013	5,100	4,117	6,500	27%
Loans	9,518	9,525	9,518	65,482	587%
Grant	104,190	-	-	-	0%
Capital	206,545	285,000	285,000	198,870	-30%
Reserve Transfer	52,600	52,600	52,600	128,350	144%
Internal Services Transfers	259,000	259,000	259,000	293,029	13%
Total ENTERPRISE	1,918,257	1,957,797	1,929,414	2,168,929	11%

Capital Summary

Available County Consensus Funding \$99,181.84

Infrastructure

Project 1: Sewer improvement	<u>\$ 273,000</u>
– Crescent Drive	\$ 112,200
<i>Beginning at manhole at intersection of A Street and Crescent, continuing south on Crescent Drive to flush tank south of intersection of Snow Street and Crescent Drive.</i>	
– G Street	\$ 94,000
<i>Starting at manhole in intersection of alley between 4th and 5th Street continuing east to manhole on East Side</i>	
– B Street	\$ 67,000
<i>Starting at manhole between 8th and 9th, replace manhole and 50' of main running north</i>	
Project 2: Sewer Flush Tanks	\$ 54,000
<i>Rebuild existing flush tanks (12) on dead end lines</i>	
Project 3: Water Main Improvements – 2 nd Street/Wyoming	<u>\$ 122,000</u>
<i>Replace water line in south side of Wyoming Ave beginning on west side of 3rd Street and continuing east under railroad.</i>	
Project 4: Electric/Water Metering Upgrade	\$ 140,000
<i>Reduce labor costs and improve reliability and accuracy of metering to consumer. Reducing overall rates to consumer through recaptured line loss and payroll. Reduce liability of injury to meter reader.</i>	
Project 5: Henderson Field Bathroom	\$ 65,000
<i>Replace existing bathroom at Henderson field (deteriorated blocks, roof bad, not ADA)</i>	
Project 6: Annex Building Improvements	\$ 200,000
<i>Demolish and replace back wall, replace and reconfigure roof, finish concrete floor, design and complete finishing interior work.</i>	
Project 7: Buffer around Tennis Court (Shovel Ready)	\$ 7,000
Options 1) cement skirting(no maintenance) or 2) shrubbery/wood chips (on going maintenance) Or 3)raised garden beds for community garden projects.	
Project 8: Resurface Tennis Court	\$ 15,000
<i>Due to standing water, court surface treatment is bubbling and chipping</i>	
Project 9: Install 4" Slab Cement Floor for Skating Rink	\$ 42,500
<i>To allow for summer hockey and skateboard area</i>	

Long-Term

Project 1: Sewer Collections System/Canal Lining	Unknown
Project 2: Sewer Lagoon – Phase III	\$2.9 Million
Project 3: Cemetery Expansion	\$160,000/acre
<i>Pricing based on CARL Thuesen ASLA Firm (Architectural Design)</i>	

Studies

- Project 1: **Level III Study – Big Horn Canal Lining (2/3_1/3 grant)** \$ 125,000
Applying for WWDC grant for 2/3_1/3 for study.
- Project 2: Electric Engineering Sectionalizing and Coordinating Study \$ 80,000
Efficient and safe operation of distribution system to improve reliability to end-users.
- Project 3: Cost of Service Study for Electric/Water/Sewer/Garbage \$ 60,000
The cost of service is one of the most important considerations in establishing rates. The cost allocation process will identify any rate disparity between customer classes. The purpose of the study is to identify the utility's cost of providing service to its customers and to propose rates reflecting the utility's cost structure.
- Project 4: Wage/Benefit Study \$ 20,000
In order to Recruit and retain quality employees, the Town of Basin needs to ensure that the tools are available to do so. Wages and Benefits are a big piece of this.

Equipment

- Project 1: **Water Truck** \$ 23,000
Replace existing truck (8 years/80k miles) used for Water and Sewer
- Project 2: Electric Bucket Truck \$ 115,000
Replace existing bucket truck (17 years old) and then ultimately move existing bucket to a new 1 ½ ton pickup to continue using as backup and for crew usage.
- Project 3: Electric Regulators \$ 42,000
Backup regulation for electric sub-station apparatus.
- Project 4: Install second basketball hoop at Henderson Field \$ 500
Additional hoop would be shorter to accommodate elementary ages
- Project 5: Blade for Rhino \$ 495
Snow Removal Capability within Town

Software:

- Project 1: **Upgrade Cassel to Cassel Clarity** \$ 20,000
Required upgrade by 2012. Install on server with two workstations. Upgrade one of existing workstations to newer operating system (Vista or Windows 7). Add Cash Receipting to software package to increase efficiency and reduce payroll expense to cash process.

Red Text Indicates items in Capital Budget for FY 2011/12 with no additional funding.

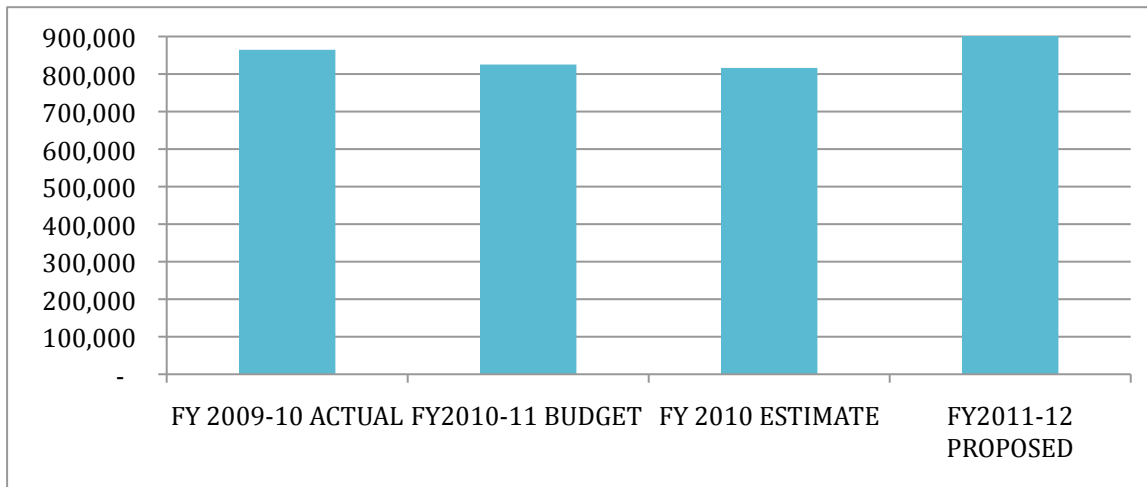
Personnel Summary

The adopted budget for FY 2011-12 includes a 2.7% cost of living adjustments (CPI) for existing employees as well as a longevity pay program of \$0.25 every two years. Employees will be transitioned to this pay increase on their anniversary date and in the current year this will be done in full or half increments depending on the odd and even year cycle of each employee.

Three positions will be refilled: 1) Chief of Police, 2) Office Manager, and 3) Public Works Director – all salaried, exempt positions. These positions will need to be refilled at a higher salary in order to recruit qualified individuals. One part time office employee will be added for 10 hours per week to assist with utility billing and collections. One full-time line-man position is proposed in the Electric Department. The purpose of this increase is safety and efficiency. This will result in a 50% decrease in contract labor in the first year and a projected 95% total decrease by year 2. A position of crew foreman will be added to be filled internally with no increase in crew positions. Finally, proposed staffing also includes two seasonal cemetery personnel. These positions will be a none benefited to last 24 weeks with 34 hours per week. Other than the initial opening of the cemetery in the spring, this will reduce time the Street Crew must be in the cemetery. Street crew will instead be utilized to complete a sewer washing project which has to be done in warmer months so cannot be completed in the colder winter months. Also the garbage truck driver will be utilized to complete Mosquito Control and Parks. This will be accomplished by a more efficient garbage route and the elimination of excess dumpsters that are not currently being billed for.

The proposed budget calls for a reduction in overtime to only that overtime from holidays worked and call-outs. This has reduced the budgeted overtime from an average of 7% to an average of 4%.

STAFFING BUDGET



Rate increases for health insurance accounts have been received and starting July 2011, the Town will incur a **12.5% increase** in the existing benefit program. Some of the increase will be covered by employees. Current town health coverage covers employee in full. Employees reimburse the town for 15% of the coverage for Employee plus Dependent, 20% of the coverage for Employee plus spouse and 30% of family coverage.

PROPOSED HEALTH BENEFIT CONVERAGE:

Beginning 7/1/11, the town will fund 100% of WEBT HDHP/HAS - \$2500 Deductible Plan (PRIMARY CONTRIBUTION) for Employees plus a lump sum HSA Deposit \$300 per employee. Dependent, Spouse and Family Coverage will continue to be covered based on a portion being paid by the employee with the change in cost to 23.3%, 26% and 34% respectively. Employees who choose to "Buy Up" to the \$1,500 Ded/\$45 Co-Pay POP option will pay for the difference in plans less \$25 each month (in lieu of \$300 HAS contribution). One additional option for employees will be to "buy-up" to the \$2,500 Ded/\$55 Co-Pay POP option and employees will also pay any difference in premium.

The Town will also be enrolling in pre-tax health benefit coverage. This will create a savings of payroll taxes and also will benefit the employees by lowering their taxable income. The cost of enrolling in this plan will be paid for by the savings so is not reflected in the budget.

GROUP HEALTH 11/12	***PROPOSED***	23.30%	26.00%	34.00%
	Emp	EE+DEP	EE+Spouse	Fam
2. \$1500 Ded/\$45 Co-pay	\$622.91	\$1,075.60	\$1,243.68	\$1,643.67
1. HDHP/HAS - \$2500	\$560.62	\$951.84	\$1,119.31	\$1,479.31
3. \$2500 Ded/\$50 Co-pay	\$560.62	\$951.84	\$1,119.31	\$1,479.31
		69.8%	99.7%	163.9%
Option 1				
Town Funds	\$560.62	\$824.99	\$920.32	\$1,084.82
HSA Funding (Monthly)	\$25.00	\$25.00	\$25.00	\$25.00
Employee Contribution	\$-	\$126.85	\$198.99	\$394.49
		45.1%	61.4%	89.5%
		24.6%	38.2%	74.4%
Option 2				
Town Funds Buy Up Option	\$585.62	\$849.99	\$945.32	\$1,109.82
Employee Contribution	\$37.29	\$225.61	\$298.36	\$533.85
Option 3				
Town Funds Buy Up Option	\$560.62	\$849.99	\$945.32	\$1,109.82
Employee Contribution	\$-	\$101.85	\$173.99	\$369.49
Annual HSA	\$7,027.44	\$10,199.82	\$11,343.88	\$13,317.87
Annual \$1500 Ded	\$7,027.44	\$10,199.82	\$11,343.88	\$13,317.87
Annual \$2500 Ded	\$6,727.44	\$10,199.82	\$11,343.88	\$13,317.87
Annual Emp Cost HSA	\$-	\$1,522.26	\$2,387.84	\$4,733.85
Annual Emp Cost \$1500 Ded	\$447.48	\$2,707.38	\$3,580.28	\$6,406.17
Annual Emp Cost \$2500 Ded	\$-	\$1,222.26	\$2,087.84	\$4,433.85
Prior Year				
#2 Option Employee Contribution	\$-	\$141.01	\$221.10	\$438.31
Employee Increase(Decrease)	\$37.29	\$84.60	\$77.26	\$95.54
#1 Option Employee Contribution	\$-	\$126.91	\$198.99	\$394.48
Employee Increase(Decrease)	\$-	\$(0.06)	\$(0.00)	\$0.01

FULL-TIME POSITIONS (Authorized)

	FY 2009-10 SUMMER	FY 2009-10 WINTER	FY 2010-11 SUMMER	FY 2010-11 WINTER	FY 2011-12 Proposed- Summer	FY 2011-12 Proposed- WINTER
GENERAL FUND						
Cemetery	1.75	0	1.75	0	1.75	0
Municipal Court	0.5	0.5	0.5	0.5	0.25	0.25
Police Department	4	4	4	4	4	4
Recreation & Parks	0.25	0	0.25	0	0.25	0
Streets & Alleys	1.75	4	1.75	4	3.75	4.5
Animal Control	0	0	0	0	0	0
ENTERPRISE FUND						
Electric	1	1	1	1	2	2
Purified Water	0.5	0.5	0.5	0.5	0.5	0.5
Raw Water	0.25	0.25	0.25	0.25	0.25	0.25
Sewer	0.25	0.25	0.25	0.25	0.25	0.25
Garbage	1	1	1	1	0.5	0.5
Mosquito	0.25	0	0.25	0	OVERTIME	0
INTERNAL SERVICES FUND						
Administrative	2	2	2	2	2.5	2.5
Public Works	1	1	1	1	1	1
TOTAL	14.5	14.5	14.5	14.5	17	15.75

(1) Municipal Clerk - PT

(2) Administrative includes Crew Supervisor

As labor is shared across departments, labor transfers will be captured as wage rate only and shown on the budget as "Contra Labor" to reflect either the transfer out or in. For The water/raw water and sewer, the department head's total payroll will be split as follows: 80% to purified water, 12% to sewer and 8% to raw water.

Reserves Summary

Negative cash reserves will not be carried over into FY 11/12 but rather be adjusted through the Budget ordinance to come from Capital Project Fund and leave a balance forward of \$5k.

	FY 2009-10 Ending Balance	FY2010-11 ESTIMATED BUDGET Reserves	FY2011-12 BUDGET Reserves	FY 2011-12 PROJECTED Ending Balance	% Δ	Estimated FY 2010-11 Retained Capital
REPLACEMENT RESERVE FUNDS						
Street Improvement Fund	303,450	(93,096)	(2,400)	207,954	-1%	210,354
Debt Service Reserve (CK/CD)	123,511	(14,544)	(79,012)	29,956	-73%	108,967
Electric Replacement	80,967	419	10,400	91,786	13%	81,386
Water Replacement Fund	80,128	4,416	4,400	88,944	5%	84,544
Water Tank Replacement	20,026	20,051	20,060	60,137	50%	40,077
Raw Water Replacement Fund	130,703	8,279	8,250	147,232	6%	138,982
Sewer Replacement Fund	22,652	3,618	10,125	36,395	39%	26,270
Sewer Lagoon Replacement	120,428	8,126	35,600	164,154	28%	128,554
Garbage Replacement Fund	91,673	(54,861)	18,900	55,712	51%	36,812
Total Enterprise Funds	973,538	(9,952)	107,735	882,269	-8%	
CASH RESERVES						
General Fund	15,167	84,265	(0)	99,432	0%	99,432
Capital Projects Fund	560,790	29,574	10,482	600,846	2%	590,365
Agency Funds	2,019	21	-	2,040	0%	2,040
Internal Service Fund	7,399	(21,428)	-	(14,029)	0%	(14,029)
Electric Fund	95,452	77,929	5,280	178,662	3%	173,381
Purified Water Fund	60,110	(4,572)	(23,998)	31,540	-43%	55,538
Raw Water Fund	(28,408)	(1,105)	1,557	(27,957)	-5%	(29,513)
Sewer Fund	167,071	15,828	4,047	186,947	2%	182,900
Garbage	128,306	(50,352)	(52,977)	24,977	-68%	77,954
Mosquito Fund	26,000	20,672	(7,956)	38,716	-17%	46,672
Total Cash Reserves	1,033,906	150,833	(63,565)	1,121,174	-5%	
Less Avg Accounts Receivables	-	115,000	115,000	115,000	0%	
AVAILABLE RESERVES	2,007,444	25,881	(70,830)	1,888,443	-7%	2,033,325

Debt Summary

FUND	Lender	Original Loan Date	Original Loan Amount	Total Payment Amount	Amount Outstanding 6/30/2011	Payment Frequency	Rate
Raw Water	WWDC	5/1/89	\$570,076.79	\$29,108.59	205,353.37	Annually	4.00%
Sewer Lagoon- 1 #061 pd from Streets 1% Acct	CWSRF	1/1/07	\$112,600.00	\$7,222.97	94,295.84	Annually	2.50%
Sewer Lagoon- 2 #074 pd from Streets 1% & Sewer fund	CWSRF	10/1/08	\$288,682.89	\$18,518.18	205,353.37	Annually	2.50%
Streets & Alleys - Pickup	SSB	11/30/07	\$14,125.40	\$3,531.35	3,531.35	4-Annual	4.85%
Streets & Alleys - Shop Area	WAM	2004	\$2,300.00	\$57.50	977.50	Quarterly	-
Garbage Truck	SSB	11/15/10	\$55,957.00	\$12,862.97	55,957.00	5-Annually	4.81%
New Police Car	SSB	9/7/10	\$14,672.00	\$7,857.62	14,672.00	2-Annually	4.70%
Water - Water Plant Building	WAM	2004	\$13,500.00	\$337.50	5,737.50	Quarterly	-
Internal Services Town Annex Bldg	WAM	2002	\$6,448.00	\$200.20	1,601.60	Quarterly	-
Internal Services - Town Hall Annex	WAM	2002	\$50,000.00	\$1,250.00	36,250.00	Quarterly	-
Internal Services - Town Hall Annex	WAM	2008	\$15,000.00	\$375.00	6,375.00	Quarterly	-
Internal Services - Town Hall Windows	WAM	2004	\$8,008.00	\$161.20	1,289.60	Quarterly	-
Internal Services - Basin Chamber Building- Roof	WAM	2002	\$3,000.00	\$75.00	675.00	Quarterly	-
Public Facilities - BCAC- Window Replacement	WAM	2003	\$28,274.00	\$706.85	5,654.80	Quarterly	-
				\$-			
Total Loan Amounts			1,182,644.08	82,264.93	637,723.93		

Budgeted payoff 2011-2012

\$74,160.35

In addition to budgeted payoff and loan payments, \$80k will be put towards debt retirement for Raw Water Bond.

General Fund (10)

Sales tax revenue is projected to increase from 2010/11 with portion of that coming from the increase in the percentage of the Big Horn County population. Based on 2010 census data released in March, Basin's new percentage is 11.01% (up from 10.80% in 2000) Sales tax revenue has also increased generally due to increased sales.

Federal Mineral Royalties estimate have decreased 1.4% and Severance tax has decreased 8.6% from 2010/11.

		2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
2011	Revenue	398677.54	409815.00	404836.39	561830.69		
	Other Income	160000.00	247898.00	247898.00	76781.00		
	Total Revenue	558677.54	657713.00	652734.39	638611.69	99%	-3%
	Expense	(599561.26)	(662713.00)	(521082.18)	(633611.82)	79%	-4%
	Net Profit	(40883.72)	(5000.00)	131652.21	4999.87	-2633%	-200%
	Property Tax Value	71224.54	65000.00	71238.03	70000.00		
Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
31	040 TCTWest Franchise	4931.49	5000.00	4470.33	4665.00	89%	-7%
31	050 WY Gas Franchise	16554.73	16000.00	13753.57	16132.00	86%	1%
31	060 Bresnan Franchise	1480.60	1500.00	1536.80	1500.00	102%	0%
31	090 Taxes - Special Fuel	6819.70	8824.00	8634.77	7594.00	98%	-14%
31	150 Taxes - Cigarette	6877.53	6702.00	6543.88	7208.00	98%	8%
31	170 Taxes - Gasoline	14472.07	16989.00	14928.37	17171.00	88%	1%
31	190 Taxes - Sales	186919.55	161500.00	193967.04	202715.00	120%	26%
30	470 Federal Mineral Royalties	0.00	0.00	0.00	86108.00	#DIV/0!	#DIV/0!
30	490 Severance Tax	0.00	0.00	0.00	47859.00	#DIV/0!	#DIV/0!
30	980 Food Tax Revenue	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
36	210 Maintenance Assessment	71224.54	65000.00	71238.03	70000.00	110%	8%
	Total Tax Revenue	309280.21	281515.00	315072.79	460952.00	112%	64%
32	110 Business Licenses	4484.00	4000.00	5927.67	5000.00	148%	25%
32	250 Building Permits	720.00	1000.00	855.00	1000.00	86%	0%
32	270 Dog Licenses	6410.00	4000.00	5875.00	5500.00	147%	38%
	Total Licenses & Permits	11614.00	9000.00	12657.67	11500.00	141%	28%
34	010 Cemetery	10855.00	20000.00	11725.00	15000.00	59%	-25%
	Total Charges for Services	10855.00	20000.00	11725.00	15000.00	59%	-25%
35	010 Highway Safety Grant	4072.53	20000.00	2264.25	5000.00	11%	-75%
35	030 Fines & Tickets	22719.50	30000.00	32503.50	30000.00	108%	0%
35	050 Automated Fines	2332.50	4000.00	2590.00	4000.00	65%	0%
35	070 Animal Fines	817.00	1000.00	930.00	1000.00	93%	0%
35	080 Homeland Security	5898.23	10000.00	3320.00	10759.69	33%	8%
35	090 Restitution	0.00	500.00	0.00	500.00	0%	0%
	Total Fines & Forfeitures	35839.76	65500.00	41607.75	51259.69	64%	-22%
36	070 Interest Income	16828.82	17500.00	13420.37	15409.00	77%	-12%
36	100 Reconnection/NSF Fee	479.44	500.00	280.00	450.00	56%	-10%
36	110 Rentals	309.36	1000.00	861.30	500.00	86%	-50%
36	120 Repayment of Cell Phones	781.99	800.00	548.75	360.00	69%	-55%
36	130 Office Revenue	514.35	500.00	474.17	500.00	95%	0%
36	140 Street Sweeping	2834.24	3900.00	4535.04	4000.00	116%	3%

36	230	Wyoming Labor	0.00	5000.00	0.00	0.00	0%	-100%
36	240	Filing Fees	125.00	100.00	50.00	100.00	50%	0%
36	250	Assembly Room Rent	4855.00	500.00	980.00	500.00	196%	0%
36	290	Municipal Gas Refund	249.16	700.00	0.00	250.00	0%	-64%
36	291	Bad Debt	3848.12	300.00	2295.38	500.00	765%	67%
36	970	Gas & Oil Leases	0.00	2000.00	0.00	0.00	0%	-100%
36	980	Credit Card Fees	0.00	500.00	222.51	50.00	45%	-90%
36	990	Misc/NSF Ck/Encoding	263.09	500.00	105.66	500.00	21%	0%
Total Misc Revenue			31088.57	33800.00	23773.18	23119.00	70%	-32%
39	980	Fund Transfer	160000.00	247898.00	247898.00	76781.00	100%	-69%
Total Contributions & Transfers			160000.00	247898.00	247898.00	76781.00	100%	-69%
Total Fund Revenue			558677.54	657713.00	652734.39	638611.69	99%	-3%
Building								
42	060	Maintenance/Repairs	3899.46	6675.00	1.57	1000.00	0%	-85%
42	140	Employee Benefits	2873.28	3210.00	2082.71	0.00	65%	-100%
42	180	Equipment Expenses	1675.71	4000.00	445.27	2000.00	11%	-50%
42	380	Payroll Overhead	1208.15	1250.00	826.09	1643.33	66%	31%
42	480	Grave Salaries (Contra Labor)	3269.49	2675.00	1820.00	3000.00	68%	12%
42	520	Gen. Operating/Maintenance	1167.53	650.00	735.41	1000.00	113%	54%
42	660	Labor Salaries	8740.61	9095.00	5311.65	17280.00	58%	90%
42	680	Vehicle Gas/Diesel	478.66	1500.00	433.99	1500.00	29%	0%
42	700	Vehicle Repairs	378.94	400.00	130.68	400.00	33%	0%
42	720	Sprinklers	1282.82	1500.00	90.60	500.00	6%	-67%
42	980	Deeds	64.00	100.00	48.00	100.00	48%	0%
Total Cemetery			25038.65	31055.00	11925.97	28423.33	38%	-8%
Cemetery Gross Profit			(14183.65)	(11055.00)	(200.97)	(13423.33)	2%	21%
43	360	Office Expense	1469.99	500.00	411.34	500.00	82%	0%
43	370	Schooling	845.53	500.00	857.24	1000.00	171%	100%
43	380	Payroll Overhead	1173.04	1200.00	1002.30	1329.03	84%	11%
43	480	Salaries	12008.93	11000.00	10537.73	13975.06	96%	27%
43	481	Contra Labor	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
43	490	Jail Expense	100.00	1000.00	0.00	500.00	0%	-50%
43	500	Jury Trial	1500.00	1500.00	1650.00	3500.00	110%	133%
Total Municipal Judge			17097.49	15700.00	14458.61	20804.09	92%	33%
44	010	Police Memberships	280.00	300.00	210.00	325.00	70%	8%
44	020	Police Uniforms	1915.29	1350.00	1669.97	1350.00	124%	0%
44	030	Police Medical	540.00	540.00	417.84	540.00	77%	0%
44	140	Employee Benefits Investigation/Medical	74453.07	60515.00	47358.80	32037.74	78%	-47%
44	260	Expense	1159.07	1350.00	1885.26	1350.00	140%	0%
44	270	Computer Expense	1049.75	1800.00	887.63	2700.00	49%	50%
44	360	Office Expense	937.94	900.00	1603.10	900.00	178%	0%
44	380	Payroll Overhead	13719.78	17783.00	14630.61	15222.37	82%	-14%
44	480	Salaries	139816.32	158670.00	152157.27	165066.98	96%	4%
44	481	Contra Labor	0.00	0.00	0.00	(5000.00)	#DIV/0!	#DIV/0!
44	521	Utilities	0.00	0.00	0.00	2025.00	#DIV/0!	#DIV/0!
44	560	Radio & Equipment	2528.19	2700.00	2699.02	1500.00	100%	-44%
44	600	Travel, Training & Lodging	2734.17	2700.00	2043.15	2700.00	76%	0%
44	680	Vehicle Gas/Oil	9256.45	13500.00	10334.44	18567.32	77%	38%
44	690	Vehicle Repairs	5197.51	5400.00	6233.67	5400.00	115%	0%
44	710	Big Horn County Dispatch	38407.00	38500.00	38407.00	38500.00	100%	0%
44	720	Highway Safety Grant	2777.03	20000.00	1687.50	5000.00	8%	-75%
44	960	Fire Arms & Ammo	1494.98	1800.00	1604.48	1800.00	89%	0%

44	970	Police Car	17781.17	13500.00	13500.00	15271.58	100%	13%
44	980	Telephone & Cellular Phone	5052.80	4500.00	4420.88	4500.00	98%	0%
44	990	Homeland Security	6648.23	10000.00	3225.00	10759.69	32%	8%
44	991	Fire Arms Safe	0.00	750.00	706.96	0.00	94%	-100%
Total Police			325748.75	356558.00	305682.58	320515.68	86%	-10%
48	480	Dog Tags	89.46	100.00	95.81	100.00	96%	0%
48	520	Operating Expense	30.00	450.00	60.00	5300.00	13%	1078%
Total Animal Control			119.46	550.00	155.81	5400.00	28%	882%
Police/Municipal Court Gross Profit			(307125.94)	(307308.00)	(278689.25)	(295460.07)	91%	-4%
Building Maintenance &								
45	060	Repairs	0.00	1000.00	1744.85	1000.00	174%	0%
45	140	Employee Benefits	1953.99	2000.00	132.95	0.00	7%	-100%
45	180	Equipement Expeses	410.34	500.00	395.87	500.00	79%	0%
45	380	Payroll Overhead	525.25	600.00	112.39	0.00	19%	-100%
45	480	Salaries	5508.12	5350.00	1181.80	0.00	22%	-100%
45	481	Contra Labor	0.00	0.00	0.00	5538.00	#DIV/0!	#DIV/0!
45	520	General Operating & Maint	1501.80	1500.00	2385.11	2000.00	159%	33%
45	680	Vehicle Gas/Diesel	10.00	100.00	58.73	200.00	59%	100%
45	700	Vehicle Repairs	61.38	100.00	0.00	100.00	0%	0%
45	980	Utilities	5952.74	4800.00	4794.90	4800.00	100%	0%
Total Recreation & Parks			15923.62	15950.00	10806.60	14138.00	68%	-11%
46	050	Building Expenses	145.02	1000.00	553.49	1000.00	55%	0%
46	060	Utilities	6904.05	7000.00	6285.05	4975.00	90%	-29%
46	080	Chemicals	1979.78	1500.00	504.80	1500.00	34%	0%
46	140	Employee Benefits	67826.85	53385.00	37449.00	55237.44	70%	3%
46	180	Equipment Expenses	12631.09	20000.00	8582.84	20000.00	43%	0%
46	380	Payroll Overhead	9715.50	12600.00	9326.80	12669.35	74%	1%
46	480	Salaries	99240.84	112915.00	99627.16	133221.39	88%	18%
46	481	Contra Labor	0.00	0.00	0.00	(16692.45)	#DIV/0!	#DIV/0!
46	485	Uniforms	0.00	0.00	0.00	1200.00	#DIV/0!	#DIV/0!
46	500	S&A R&M	793.00	5000.00	44.97	3000.00	1%	-40%
46	520	General Operating & Maint	5201.16	7000.00	4214.25	7000.00	60%	0%
46	660	Street Signs	428.00	2500.00	381.00	1500.00	15%	-40%
46	680	Vehicle Gas/Oil	4343.13	7000.00	4443.02	7000.00	63%	0%
46	690	Vehicle Diesel	3137.89	7000.00	4740.37	8000.00	68%	14%
46	700	Vehicle Repairs	2482.16	5000.00	1034.54	4000.00	21%	-20%
46	980	Cellular Phone	804.82	1000.00	865.32	720.00	87%	-28%
Total Street & Alleys			215633.29	242900.00	178052.61	244330.73	73%	1%
Total Fund Expenditures			599561.26	662713.00	521082.18	633611.82	79%	-4%
Net Revenue			(40883.72)	(5000.00)	131652.21	4999.87	-2633%	-200%

Capital Fund (31)

		2011					% of Budget	% Δ
	Revenue	443313.97	337791.32	305208.12	241435.15			
	Other Income	1037076.16	1200026.67	1190793.39	361249.44			
	Total Revenue	1480390.13	1537817.99	1496001.51	602684.59		97%	-61%
	Expense	(1447558.78)	(1536305.02)	(1469075.99)	(597202.95)		96%	-61%
	Net Profit	32831.35	1512.97	26925.52	5481.64		1780%	262%
Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12		% of Budget	% Δ
30 470	Federal Mineral Royalties	86921.41	87317.00	68989.78	0.00		79%	-100%
30 490	Severance Tax	53843.86	52462.00	38194.11	0.00		73%	-100%
30 980	Food Tax Revenue	11341.92	1890.32	1890.32	0.00		100%	-100%
	Total Tax Revenue	152107.19	141669.32	109074.21	0.00		77%	-100%
30 992	Supplemental Fund 328	158941.00	127464.00	127464.00	172777.15		100%	36%
30 993	Supplemental Fund 329	132265.78	68658.00	68669.91	68658.00		100%	0%
	Total Supplemental Funding	291206.78	196122.00	196133.91	241435.15		100%	23%
30 550	Parks & Recreation	1935.00	0.00	0.00	0.00		#DIV/0!	#DIV/0!
30 570	Donations	1250.00	5000.00	650.00	500.00		13%	-90%
30 50	Tfr Deposit for Loan	0.00	0.00	12045.00	0.00		#DIV/0!	#DIV/0!
30 990	Christmas Decorations	625.00	500.00	275.00	500.00		55%	0%
	Total Misc. Funding	3810.00	5500.00	12970.00	1000.00		236%	-82%
30 090	Water Tank SRF Loan	60083.15	144000.00	149956.94	0.00		104%	-100%
	Total Loans	60083.15	144000.00	149956.94	0.00		104%	-100%
30 080	Water Tank County Consensus	123945.28	152000.00	157031.68	99181.84		103%	-35%
30 100	WWDC Water Tank Grant	413596.95	510000.00	526331.57	82500.00		103%	-84%
30 101	Safe Routes to School	0.00	10000.00	5264.00	41000.00		53%	310%
30 119	Big B Drive Waterline	40718.75	0.00	0.00	0.00		#DIV/0!	#DIV/0!
30 995	Electric Energy Grant 2	0.00	44647.60	14030.00	44647.60		31%	0%
30 996	Street Light Grant 1	0.00	96959.07	84193.20	46000.00		87%	-53%
30 970	Basin Master Plan	0.00	30000.00	0.00	30000.00		0%	0%
	Total Grants	578260.98	843606.67	786850.45	343329.44		93%	-59%
	Total Projects Funds	1085468.10	1330897.99	1254985.51	585764.59		94%	-56%
30 070	Recycling Trailer	2019.00	15000.00	5271.00	0.00		35%	-100%
	Total Donations	2019.00	15000.00	5271.00	0.00		35%	-100%
30 580	Basin City Arts (WBC Grant)	392903.03	150000.00	213246.00	0.00		142%	-100%
30 996	Big Horn County Hospital Grant	0.00	25000.00	22499.00	0.00		90%	-100%
30 991	Basin Sign	0.00	16920.00	0.00	16920.00		0%	0%
	Total Grants	392903.03	191920.00	235745.00	16920.00		123%	-91%
	Total Agency Funds	394922.03	206920.00	241016.00	16920.00		116%	-92%

TOTAL CAPITAL PROJECTS		1480390.13	1537817.99	1496001.51	602684.59	97%	-61%	
40	130	Casselle Upgrade		0.00	20000.00	#DIV/0!	#DIV/0!	
40	114	Sewer Flush Tanks		0.00	60068.00	#DIV/0!	#DIV/0!	
40	120	Sewer Improvements		0.00	49956.00	#DIV/0!	#DIV/0!	
40	090	Canal Lining (LEVEL III Study)		0.00	125000.00	#DIV/0!	#DIV/0!	
40	901	Street Light Grant 1	0.00	107729.07	92069.50	85%	-57%	
40	889	Electric Energy Grant	0.00	44647.60	14322.50	32%	0%	
40	111	Water Tank Project	637347.43	806000.00	791211.23	98%	-100%	
40	113	Matteson Ave Water Main	30025.39		0.00			
40	119	Big B Drive Waterline	137044.44		0.00			
40	650	Parks	1935.00	10000.00	8169.00	0.00	82%	-100%
40	700	Tennis Court	1039.72		0.00	22000.00	#DIV/0!	#DIV/0!
Total Capital Projects		807391.98	968376.67	905772.23	367671.60	94%	-62%	
40						#DIV/0!	#DIV/0!	
40						#DIV/0!	#DIV/0!	
40	110	Sewer Vac	11092.04		0.00	0.00	#DIV/0!	#DIV/0!
40	720	Fire Hydrant	20483.67	9000.00	0.00	0.00	0%	-100%
40	730	Street Sander	0.00	1000.00	12045.00	12145.00	1205%	1115%
40	910	Cemetery Sprinkler System	4011.59	5000.00	1174.39	5000.00	23%	0%
Total Capital Equipment		35587.30	15000.00	13219.39	17145.00	88%	14%	
40	071	Administration - Engineer	18313.07	7000.00	14447.64	15000.00	206%	114%
40	710	Christmas Decorations	95.00	500.00	3071.35	3500.00	614%	600%
40	880	Donations	1250.00	5000.00	0.00	500.00	0%	-90%
Total Misc.		19658.07	12500.00	17518.99	19000.00	140%	52%	
40	900	WAM Loan - Water Plant Building	1350.00	1350.00	1350.00	1350.00	100%	0%
40	901	WAM Loan - Office Shop Area	230.00	230.00	230.00	230.00	100%	0%
40	902	WAM Loan - Town Hall Annex	1500.00	1500.00	1500.00	1500.00	100%	0%
40	903	WAM Loan - BCAC	2827.40	2828.00	2827.40	2828.00	100%	0%
40	904	WAM Loan - Town Office	644.80	645.00	644.80	645.00	100%	0%
40	905	WAM Loan - Basin Meetin Build	300.00	300.00	300.00	300.00	100%	0%
40	906	WAM Loan - Basin Annex Build	800.80	801.00	800.80	801.00	100%	0%
40	907	WAM Loan - Basin Annex Build	5000.00	5000.00	5000.00	5000.00	100%	0%
65	040	S&A Pickup Loan	3531.35	3531.35	3531.35	3531.35	100%	0%
Total Loans		16184.35	16185.35	16184.35	16185.35	100%	0%	
				0.00				
				0.00				
				0.00				
40	112	Safe Routes to School	200.00	10000.00	5264.40	41000.00	53%	310%
40	920	Basin Master Plan	0.00	37500.00	0.00	37500.00	0%	0%
Total Grants		200.00	47500.00	5264.40	78500.00	11%	65%	
40	870	Fund Transfer	160000.00	247898.00	247898.00	76781.00	100%	-69%
Total General Fund Transfer		160000.00	247898.00	247898.00	76781.00	100%	-69%	

40	021	Basin Sign	0.00	16920.00	0.00	16920.00	0%	0%
40	300	Basin City Arts Grant	382737.68	150000.00	213245.75	0.00	142%	-100%
40	930	Big Horn County Hospital Grant	0.00	25000.00	22499.00	0.00	90%	-100%
Total Agency Grant			382737.68	191920.00	235744.75	16920.00	123%	-91%
40	109	Recycling Trailer	0.00	15000.00	7250.00	0.00	48%	-100%
Total Agency Donation			0.00	15000.00	7250.00	0.00	48%	-100%
Total AGENCY			382737.68	206920.00	242994.75	16920.00	117%	-92%
Total Fund Expenditures			1421759.38	1514380.02	1448852.11	592202.95	96%	-61%
Net Reserve Increase (Decrease)			58630.75	23437.97	47149.40	10481.64	201%	-55%
					0.00			
					0.00			
40	010	Administration - BH Coalition	1000.00	1000.00	1000.00	0.00	100%	-100%
40	020	Administration - WAM	1617.00	1625.00	1601.00	0.00	99%	-100%
40	030	Administration - Accountant	9637.50	8100.00	4237.50	0.00	52%	-100%
40	070	Administration - Computer Support	3320.00	3500.00	3455.00	0.00	99%	-100%
40	100	BHC Emergency Management	0.00	1300.00	5432.36	0.00	418%	-100%
40	500	Transportation Bus Line	1370.69	1400.00	203.96	0.00	15%	-100%
Total Internal Services (Moved to Internal Services)			16945.19	16925.00	15929.82	0.00	94%	-100%
					0.00			
					0.00			
					0.00			
					0.00			
61	550	Basin Assembly Room Renovation	3000.00		0.00	0.00		
40	72	Chamber Building	2690.00	500.00	175.00	500.00	35%	0%
40	115	Economic Development	2900.71	3000.00	3014.56	3000.00	100%	0%
40	250	BCAC	263.50	1500.00	1104.50	1500.00	74%	0%
Total Public Facilities (Moved to General Fund)			8854.21	5000.00	4294.06	5000.00	86%	0%
			32831.35	1512.97	26925.52	5481.64	1780%	262%

1% Local Option Sales Tax – “Street Projects” (32)

		Revenue	165562.09	136600.00	171359.21	169736.00		
		Other Income	0.00	0.00	0.00	0.00		
2011		Total Revenue	165562.09	136600.00	171359.21	169736.00	% of Budget	% Δ
		Expense	(94206.38)	(311322.97)	(179010.08)	(172135.97)	125%	24%
		Net Profit	71355.71	(174722.97)	(7650.87)	(2399.97)	57%	-45%
							4%	-99%
Acct	Desc		2009-10	FY 2010-11	YTD	Proposed	% of	%
			FY	Budget	5/31/11	Budget 2011-12	Budget	Δ
30	010	1% Sales Tax	164908.35	134600.00	170694.03	168986.00	127%	26%
30	030	Interest Income	653.74	2000.00	665.18	750.00	33%	-63%
		Total Tax Revenue	165562.09	136600.00	171359.21	169736.00	125%	24%
TOTAL CAPITAL PROJECTS			165562.09	136600.00	171359.21	169736.00	125%	24%
40	100	Big Horn Canal Crossing	22480.44	53000.00	66340.27	0.00	125%	100%
40	200	Chip Seal Project	0.00	150000.00	50553.64	100813.00	34%	-33%
40	300	Gravel Pit Reclamation	0.00	20000.00	21250.00	5000.00	106%	-75%
40	400	Patching Streets	44362.72	20000.00	24643.20	10000.00	123%	-50%
40	600	Walking/Biking Path	11123.50	12000.00	0.00	0.00	0%	100%
40	900	S&A Gravel	0.00	40000.00	0.00	40000.00	0%	0%
		Total Capital Projects	77966.66	295000.00	162787.11	155813.00	55%	-47%
40	990	Misc	16.75	100.00	0.00	100.00	0%	0%
		Total Misc.	16.75	100.00	0.00	100.00	0%	0%
40	950	Sewer Loan SRF-Phase 1	7222.97	7222.97	7222.97	7222.97	100%	0%
40	960	Sewer Loan SRF-Phase 2	9000.00	9000.00	9000.00	9000.00	100%	0%
		Total Loans	16222.97	16222.97	16222.97	16222.97	100%	0%
					0.00	0.00		
		Total Grants	0.00	0.00	0.00	0.00		
		Total Fund Expenditures	94206.38	311322.97	179010.08	172135.97	57%	-45%
		Net Reserve Increase (Decrease)	71355.71	(174722.97)	(7650.87)	(2399.97)	4%	-99%

Bonds Fund

The bond started out in the amount of \$576,103 with annual payments of 29,108. The state sends a statement around the first of November each year. The current balance is 205,353 with the next payment due 12/1/11. Each year the town asks the county to levy on the town's assessed valuation an amount that will cover the payment due. Over the years the town has built up a cash cushion of approx. 105,000 in the bond account. With the lower interest rates the last few years the town has been prepaying some of the principal. Based on the town's assessed valuation the levy is typically 4.3 mils.

	Revenue	0.00	29000.00	39596.87	29000.00		
	Other Income	2022.39	5000.00	859.12	1097.00	% of Budget	% Δ
2011	Total Revenue	2022.39	34000.00	40455.99	30097.00	119%	-11%
	Expense	(55000.00)	(174000.00)	(55000.00)	(109108.59)	32%	-37%
	Net Profit	(52977.61)	(140000.00)	(14544.01)	(79011.59)	10%	-44%
	Total Miles (MC)						
Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
30	450 Raw Water Assessment	41227.85	29000.00	39596.87	29000.00	137%	0%
30	470 Raw Water Interest	2022.39	5000.00	859.12	1097.00	17%	-78%
	Total Debt Service Revenue	43250.24	34000.00	40455.99	30097.00	119%	-11%
	Total Fund Revenue	43250.24	34000.00	40455.99	30097.00	119%	-11%
40	620 Raw Water Bond Principle	41551.42	159000.00	44986.41	94368.81	28%	-41%
40	640 Raw Water Bond Interest	13448.58	15000.00	10013.59	14739.78	67%	-2%
	Total Debt Services Expenditures	55000.00	174000.00	55000.00	109108.59	32%	-37%
	Net Bond Fund	(11749.76)	(140000.00)	(14544.01)	(79011.59)	10%	-44%

Total Cost of Sale			0.00	0.00	0.00	0.00
			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40	480	Salaries	101155.97	109970.00	110537.52	120375.23
40	321	Mayor - Council (Salaries)	0.00	0.00	0.00	2640.00
Total Salaries and Wages			101155.97	109970.00	110537.52	123015.23
40	380	Payroll Overhead	9203.77	12339.00	10512.30	11698.75
40	140	Employee Benefits	49020.65	45566.00	40200.30	49487.17
40	481	Contra Labor	0.00	0.00	0.00	0.00
Total Benefits			58224.42	57905.00	50712.60	61185.92
			57.6%	52.7%	45.9%	49.7%
Total Payroll Expense			159380.39	167875.00	161250.12	184201.15
40	180	Equipment R&M	479.34	500.00	65.00	500.00
Total Repair & Maintenance			479.34	500.00	65.00	500.00
40	120	Office Expenses	10699.86	9000.00	9140.10	10850.00
Total Supplies & Repair Parts			10699.86	9000.00	9140.10	10850.00
40	640	Utilities	5008.86	6000.00	4242.51	5500.00
40	560	Telephone	2321.84	2200.00	2348.16	2500.00
40	570	Cell Phone	400.19	425.00	208.85	0.00
Total Energy & Utilities			7730.89	8625.00	6799.52	8000.00
40	150	Employee Drug Testing	530.50	500.00	846.75	700.00
40	030	Administration - Accountant	0.00	0.00	0.00	3500.00
40	070	Administration - Computer Support	0.00	0.00	0.00	3500.00
40	980	Audit	8250.00	8000.00	8500.00	8500.00
40	200	Fire District Allotment	18748.83	17500.00	20079.93	22000.00
40	300	Legal	3860.00	7000.00	8125.00	7200.00
40	990	Codification Changes	591.00	1500.00	784.55	0.00
40	020	Advertising	7401.50	6000.00	10438.20	9600.00
40	991	Website	0.00	0.00	0.00	240.00
Total Contract Services			39381.83	40500.00	48774.43	55240.00
40	010	Administration - BH Coalition	0.00	0.00	0.00	1000.00
40	020	Administration - WAM BHC Emergency Management	0.00	0.00	0.00	1588.00
40	100	Management	0.00	0.00	0.00	0.00
40	500	Transportation Bus Line	0.00	0.00	0.00	0.00
40	40	Chamber of Commerce Dues	0.00	0.00	0.00	150.00
Total Other Operating Exp			0.00	0.00	0.00	2738.00
Total Operating Expense			58291.92	58625.00	64779.05	77328.00
40	320	Mayor-Council	3119.79	3000.00	2603.27	4500.00
40	600	Travel/Training	287.97	500.00	453.88	1000.00
Total Travel			3407.76	3500.00	3057.15	5500.00
40	900	General Fund Administration				
Total General & Admin Exp			0.00	0.00	0.00	0.00
Total Other Expenses			3407.76	3500.00	3057.15	5500.00

169%	40%
#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!
106%	6%
115%	26%
116%	3%
52%	-100%
174%	60%
#DIV/0!	#DIV/0!

40	760	Insurance	22800.00	26000.00	26329.59	25000.00	101%	-4%
Total Property & Liability Ins. Exp			22800.00	26000.00	26329.59	25000.00		
40	540	Taxes						
Total Taxes & Fees			0.00	0.00	0.00	0.00		
40								
Total Grant Expense			0.00	0.00	0.00	0.00		
40								
Total Debt Service			0.00	0.00	0.00	0.00		
Total Fixed & Financing Expense			22800.00	26000.00	26329.59	25000.00		
40		GAIN / LOSS ASSET DISPOSAL						
Total Non Operating			0.00	0.00	0.00	0.00		
Total Expenses			243880.07	256000.00	255415.91	292029.15		
Profit			15119.89	3000.00	(16935.91)	1000.00		
40	250	Office Upgrade	2211.50	3000.00	817.19	1000.00		
Total Capital Projects			2211.50	3000.00	817.19	1000.00		
Total Reserve			0.00	0.00	0.00	0.00		
Total Capital Investment			2211.50	3000.00	817.19	1000.00		
Cash Fund Contribution			12908.39	0.00	(17753.10)	0.00		

Internal Services Fund Allocation

	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ
ELECTRIC					
Revenue	1,201,183	1,215,000	1,224,000	1,292,556	6%
COS	568,313	598,749	607,547	641,260	7%
<i>Net Revenue</i>	632,870	616,251	616,453	651,296	6%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	65%	65%	66%	51%	
Internal Services					
Transfers	166,871	166,871	166,871	189,440	14%
<i>% of Internal Fund</i>					
Allocation	64%	64%	64%	65%	
Total PROPOSED				189,440	
PURIFIED WATER					
Revenue	251,950	256,000	248,689	306,561	20%
COS	175,320	169,900	175,570	-	-100%
<i>Net Revenue</i>	76,630	86,100	73,119	306,561	256%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	8%	9%	8%	24%	
Internal Services					
Transfers	13,000	13,000	13,000	22,938	76%
<i>% of Internal Fund</i>					
Allocation	5%	5%	5%	8%	Based on last full FY Net Rev %
Total PROPOSED				22,938	
RAW WATER					
Revenue	57,375	62,500	60,480	71,755	15%
COS	12,238	12,500	12,287	12,500	0%
<i>Net Revenue</i>	45,138	50,000	48,193	59,255	19%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	5%	5%	5%	5%	
Internal Services					
Transfers	13,160	13,160	13,160	13,511	3%
<i>% of Internal Fund</i>					
Allocation	5%	5%	5%	5%	
Total PROPOSED				13,511	
SEWER					
Revenue	106,680	101,000	112,065	131,361	30%
COS	-	-	-	-	#DIV/0!
<i>Net Revenue</i>	106,680	101,000	112,065	131,361	30%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	11%	11%	12%	10%	
Internal Services					
Transfers	53,275	53,275	53,275	31,933	-40%
<i>% of Internal Fund</i>					
Allocation	21%	21%	21%	11%	
Total PROPOSED				31,933	

GARBAGE					
Revenue	182,504	192,000	184,426	221,260	15%
COS	91,437	110,000	104,359	102,000	-7%
<i>Net Revenue</i>	91,067	82,000	80,067	119,260	45%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	9%	9%	9%	9%	8%
Internal Services					
Transfers	12,694	12,694	12,694	27,260	115%
<i>% of Internal Fund</i>					
Allocation	5%	5%	5%	9%	
Total PROPOSED				27,260	
MOSQUITO					
Revenue	26,549	27,000	26,755	26,290	-3%
COS	-	20,000	19,833	21,000	5%
<i>Net Revenue</i>	26,549	7,000	6,922	5,290	-24%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	3%	1%	1%	0%	-44%
Internal Services					
Transfers	-	-	-	7,947	#DIV/0!
<i>% of Internal Fund</i>					
Allocation	0%	0%	0%	3%	
Total PROPOSED				7,947	
TOTAL					
Revenue	1,826,242	1,853,500	1,856,415	2,049,783	11%
COS	847,308	911,149	919,597	776,760	-15%
<i>Net Revenue</i>	978,934	942,351	936,819	1,273,023	35%
<i>% of Enterprise</i>					
<i>Net Revenue</i>	100%	100%	100%	100%	0%
Internal Services					
Transfers	259,000	259,000	259,000	293,029	13%
<i>% of Internal Fund</i>					
Allocation					
Total Funding					
Needed	259,000	259,000	259,000	293,029	13%

**Allocation Based on last full FY
Net Rev %**

Enterprise Funds

	FY 2009-10 ACTUAL	FY2010-11 BUDGET	FY 2010 ESTIMATE	FY2011-12 PROPOSED	% Δ
ELECTRIC					
Cost of Services	568,313	598,749	607,547	641,260	7%
Payroll	141,975	86,620	84,521	169,627	96%
R&M	3,059	3,500	3,000	4,700	34%
Supplies & Materials	33,862	36,000	36,000	36,000	0%
Energy & Utilities	1,526	3,600	3,400	3,970	10%
Contract Services	48,339	100,180	60,000	77,000	-23%
Other Operating Expenses	59	1,117	500	1,117	0%
Taxes/Ins	614	4,800	11,363	11,761	145%
Travel & Training	5,490	4,500	3,000	4,500	0%
Loans	-	-	-	-	0%
Grant	104,190	-	-	-	0%
Capital	191,279	175,000	175,000	148,000	-15%
Reserve Transfer	-	-	-	10,000	0%
Internal Services Transfers	166,871	166,871	166,871	189,440	14%
Total Electric	1,265,577	1,180,937	1,151,203	1,297,375	10%
PURIFIED WATER					
Cost of Services	175,320	169,900	175,570	176,804	4%
Payroll	52,779	43,883	61,400	58,597	34%
R&M	6,968	13,800	9,959	11,200	-19%
Supplies & Materials	357	500	500	200	-60%
Energy & Utilities	9,272	10,300	9,100	10,720	4%
Contract Services	1,488	1,500	500	1,000	-33%
Other Operating Expenses	55	100	170	100	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	2,523	600	1,117	2,000	233%
Loans	-	-	-	-	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	24,000	24,000	24,000	47,000	96%
Internal Services Transfers	13,000	13,000	13,000	22,938	76%
Total Purified Water	285,762	277,583	295,316	330,559	19%
RAW WATER					
Cost of Services	12,238	12,500	12,287	12,500	0%
Payroll	3,547	5,804	4,000	6,637	14%
R&M	2,003	4,100	2,000	7,750	89%
Supplies & Materials	-	300	-	100	-67%
Energy & Utilities	26,385	20,100	23,000	22,100	10%

Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	-	-	-	-	0%
Grant	-	-	-	-	0%
Capital	-	-	-	35,000	0%
Reserve Transfer	7,600	7,600	7,600	7,600	0%
Internal Services					
Transfers	13,160	13,160	13,160	13,511	3%
Total Raw Water	64,933	63,564	62,047	105,198	65%

SEWER

Cost of Services	-	-	-	-	0%
Payroll	8,985	15,825	4,000	23,105	46%
R&M	19,520	13,100	15,921	14,550	11%
Supplies & Materials	720	2,000	2,422	-	-100%
Energy & Utilities	16	100	100	3,200	3100%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	9,518	9,525	9,518	9,525	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	11,000	11,000	11,000	45,000	309%
Internal Services					
Transfers	53,275	53,275	53,275	31,933	-40%
Total Sewer	103,034	104,825	96,237	127,314	21%

GARBAGE

Cost of Services	91,437	110,000	104,359	102,000	-7%
Payroll	52,212	46,469	50,790	37,950	-18%
R&M	9,225	3,000	3,560	1,000	-67%
Supplies & Materials	290	500	500	250	-50%
Energy & Utilities	6,172	11,200	7,875	15,200	36%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	-	-	-	55,957	0%
Grant	-	-	-	-	0%
Capital	15,266	110,000	110,000	15,870	-86%
Reserve Transfer	10,000	10,000	10,000	18,750	88%
Internal Services					
Transfers	12,694	12,694	12,694	27,260	115%
Total Garbage	197,296	303,863	299,778	274,237	-10%

MOSQUITO					
Cost of Services	-	20,000	19,833	21,000	5%
Payroll	1,253	4,725	3,500	3,399	-28%
R&M	-	400	200	400	0%
Supplies & Materials	402	1,100	500	500	-55%
Energy & Utilities	-	800	800	1,000	25%
Contract Services	-	-	-	-	0%
Other Operating Expenses	-	-	-	-	0%
Taxes/Ins	-	-	-	-	0%
Travel & Training	-	-	-	-	0%
Loans	-	-	-	-	0%
Grant	-	-	-	-	0%
Capital	-	-	-	-	0%
Reserve Transfer	-	-	-	-	0%
Internal Services	-	-	-	-	-
Transfers	-	-	-	7,947	0%
Total Mosquito	1,655	27,025	24,833	34,246	27%
	198,951	330,888	324,611	308,483	
TOTAL					
Cost of Services	847,308	911,149	919,597	953,564	5%
Payroll	260,750	203,326	208,211	299,316	47%
R&M	40,775	37,900	34,640	39,600	4%
Supplies & Materials	35,632	40,400	39,922	37,050	-8%
Energy & Utilities	43,371	46,100	44,275	56,190	22%
Contract Services	49,827	101,680	60,500	78,000	-23%
Other Operating Expenses	114	1,217	670	1,217	0%
Taxes/Ins	614	4,800	11,363	11,761	145%
Travel & Training	8,013	5,100	4,117	6,500	27%
Loans	9,518	9,525	9,518	65,482	587%
Grant	104,190	-	-	-	0%
Capital	206,545	285,000	285,000	198,870	-30%
Reserve Transfer	52,600	52,600	52,600	128,350	144%
Internal Services	-	-	-	-	-
Transfers	259,000	259,000	259,000	293,029	13%
Total ENTERPRISE	1,918,257	1,957,797	1,929,414	2,168,929	11%

Electric

2011	Revenue	1201182.94	1215000.00	1125060.46	1292555.73	% of Budget	% Δ	
	Other Income	118566.81	10100.00	132.00	10100.00	92%	6%	
	Total Revenue	1319749.75	1225100.00	1125192.46	1302655.73	92%	6%	
	Expense	(1265577.16)	(1180937.00)	(1056792.01)	(1297375.30)	89%	10%	
	Net Profit	54172.59	44163.00	68400.45	5280.42	155%	-88%	
	KwH Sold				1227926.00			
KwH Consumed				83974.00				
					Proposed Budget 2011-12			
Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11		% of Budget	% Δ	
30	270	Electric Sales Taxable	839407.17	885000.00	809677.80	903260.03	91%	2%
30	280	Electric Sales Tax Exempt	361775.77	330000.00	315382.66	389295.69	96%	18%
30	985	Electric Grant 2	96621.89	0.00	0.00	0.00	#DIV/0!	#DIV/0!
30	990	Electric Construction	21726.17	10000.00	0.00	10000.00	0%	0%
30	999	Misc.	218.75	100.00	132.00	100.00	132%	0%
Total Revenue		1319749.75	1225100.00	1125192.46	1302655.73	92%	6%	
Total Fund Revenue		1319749.75	1225100.00	1125192.46	1302655.73	92%	6%	
40	060	Building Maintenance/Repairs	514.05	500.00	185.00	1200.00	37%	140%
40	100	Contract Labor	14022.75	60180.00	24129.03	30000.00	40%	-50%
40	120	Electric Materials	31302.26	30000.00	21015.60	30000.00	70%	0%
40	140	Employee Benefits	24332.88	19188.00	15092.09	41498.05	79%	116%
40	180	Equipment Expenses	1569.33	1500.00	726.26	1500.00	48%	0%
40	380	Payroll Overhead	5791.24	6732.00	5370.85	10979.81	80%	63%
40	390	Utilities	260.07	500.00	426.90	500.00	85%	0%
40	480	Salaries	109141.62	60000.00	56475.82	115455.39	94%	92%
40	481	Contra Labor	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
40	485	Uniform	0.00	0.00	0.00	694.00	#DIV/0!	#DIV/0!
40	520	Supplies/Tools	2560.00	6000.00	2334.55	6000.00	39%	0%
40	540	Taxes	613.96	4800.00	11363.26	11760.71	237%	145%
40	600	Travel/TRAINING	4673.65	1500.00	203.40	1500.00	14%	0%
40	601	Electric MEAN Meetings	816.70	3000.00	2620.50	3000.00	87%	0%
40	680	Vehicle Gas/Oil	270.00	500.00	423.88	750.00	85%	50%
40	690	Vehicle Deisel	324.53	1700.00	1290.37	2000.00	76%	18%
40	700	Vehicle Repairs	975.58	1500.00	1881.95	2000.00	125%	33%
40	880	Professional Licenses	2709.20	700.00	0.00	1000.00	0%	43%
40	890	Reserve for Replacement	0.00	0.00	0.00	10000.00	#DIV/0!	#DIV/0!
40	900	General Fund Administration	166871.04	166871.00	152988.62	189440.17	92%	14%
40	920	BCAC	0.00	1017.00	0.00	1017.00	0%	0%
40	970	Tree Trimming	7725.00	15000.00	10850.00	22000.00	72%	47%
40	980	Cell Phone	671.45	900.00	876.93	720.00	97%	-20%
40	990	Misc	59.14	100.00	218.34	100.00	218%	0%
Total Expenditures		375204.45	382188.00	308473.35	483115.12	81%	26%	
63	160	Electric Purchases	568312.64	598749.00	562188.02	641260.18	94%	7%
Total Electrical Energy Cost		568312.64	598749.00	562188.02	641260.18	94%	7%	
63	550	Electric Grant 2	104189.90	0.00	0.00	0.00	#DIV/0!	#DIV/0!

Total Electrical System			104189.90	0.00	0.00	0.00	#DIV/0!	#DIV/0!
65 020 Electric Engineering			26591.25	25000.00	14248.85	25000.00	57%	0%
65 030 Electric Upgrade			191278.92	175000.00	171881.79	148000.00	98%	-15%
Total Capital Projects			217870.17	200000.00	186130.64	173000.00	93%	-14%
Net Electric Revenue			54172.59	44163.00	68400.45	5280.42	155%	-88%
63 160 Electric Purchases			568312.64	598749.00	562188.02	641260.18	94%	7%
Total Cost of Sale			568312.64	598749.00	562188.02	641260.18	94%	7%
			47.3%	49.3%	50.0%	49.6%		
40 480 Salaries			109141.62	60000.00	56475.82	115455.39	94%	92%
40 481 Contra Labor			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
Total Salaries and Wages			109141.62	60000.00	56475.82	115455.39	94%	92%
40 380 Payroll Overhead			5791.24	6732.00	5370.85	10979.81	80%	63%
40 140 Employee Benefits			24332.88	19188.00	15092.09	41498.05	79%	116%
40 485 Uniform			0.00	0.00	0.00	694.00	#DIV/0!	#DIV/0!
Professional								
40 880 Licenses			2709.20	700.00	0.00	1000.00	0%	43%
Total Benefits			32833.32	26620.00	20462.94	54171.85	77%	104%
			30.1%	44.4%	36.2%	46.9%		
Total Payroll Expense			141974.94	86620.00	76938.76	169627.25	89%	96%
40 060 Building R&M			514.05	500.00	185.00	1200.00	37%	140%
40 180 Equipment R&M			1569.33	1500.00	726.26	1500.00	48%	0%
40 700 Vehicle R&M			975.58	1500.00	1881.95	2000.00	125%	33%
Total Repair & Maintenance			3058.96	3500.00	2793.21	4700.00	80%	34%
40 120 Electric Materials			31302.26	30000.00	21015.60	30000.00	70%	0%
40 520 Supplies/Tools			2560.00	6000.00	2334.55	6000.00	39%	0%
Total Supplies & Repair Parts			33862.26	36000.00	23350.15	36000.00	65%	0%
40 980 Cell Phone			671.45	900.00	876.93	720.00	97%	-20%
40 390 Utilities			260.07	500.00	426.90	500.00	85%	0%
40 680 Vehicle Gas/Oil			270.00	500.00	423.88	750.00	85%	50%
40 690 Vehicle Diesel			324.53	1700.00	1290.37	2000.00	76%	18%
Total Energy & Utilities			1526.05	3600.00	3018.08	3970.00	84%	10%
40 100 Contract Labor			14022.75	60180.00	24129.03	30000.00	40%	-50%
65 020 Electric Engineering			26591.25	25000.00	14248.85	25000.00	57%	0%
40 970 Tree Trimming			7725.00	15000.00	10850.00	22000.00	72%	47%
Total Contract Services			48339.00	100180.00	49227.88	77000.00	49%	-23%
40 990 Misc			59.14	100.00	218.34	100.00	218%	0%
40 920 BCAC			0.00	1017.00	0.00	1017.00	0%	0%
Total Other Operating Exp			59.14	1117.00	218.34	1117.00	20%	0%
Total Operating Expense			86845.41	144397.00	78607.66	122787.00	54%	-15%
40 600 Travel/Training			4673.65	1500.00	203.40	1500.00	14%	0%
40 601 Electric MEAN			816.70	3000.00	2620.50	3000.00	87%	0%

Meeting								
Total Travel			5490.35	4500.00	2823.90	4500.00	63%	0%
40	900	General Fund Administration	166871.04	166871.00	152988.62	189440.17	92%	14%
Total General & Admin Exp			166871.04	166871.00	152988.62	189440.17	92%	14%
Total Other Expenses			172361.39	171371.00	155812.52	193940.17	91%	13%
40		Risk Insurance						
Total Property & Liability Ins. Exp			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
40	540	Taxes	613.96	4800.00	11363.26	11760.71	237%	145%
Total Taxes & Fees			613.96	4800.00	11363.26	11760.71	237%	145%
63	550	Electric Grant 2	104189.90	0.00	0.00	0.00		
Total Grant Expense			104189.90	0.00	0.00	0.00		
40								
Total Debt Service			0.00	0.00	0.00	0.00		
Total Fixed & Financing Expense			104803.86	4800.00	11363.26	11760.71		
40		GAIN / LOSS ASSET DISPOSAL						
Total Non Operating			0.00	0.00	0.00	0.00		
Total Expenses			505985.60	407188.00	322722.20	498115.12		
Profit			245451.51	219163.00	240282.24	163280.42		
65	030	Electric Up-grade	191278.92	175000.00	171881.79	148000.00	98%	-15%
Total Capital Projects			191278.92	175000.00	171881.79	148000.00	98%	-15%
40	890	Reserve for Replacement	0.00	0.00	0.00	10000.00	#DIV/0!	#DIV/0!
Total Reserve			0.00	0.00	0.00	10000.00	#DIV/0!	#DIV/0!
Total Capital Investement			191278.92	175000.00	171881.79	158000.00	98%	-10%
Cash Fund Contribution			54172.59	44163.00	68400.45	5280.42		

Purified Water

2011	Revenue	277147.49	277000.00	267166.71	305460.98		
	Other Income	1004.60	4000.00	270.77	1100.00	% of Budget	% Δ
	Total Revenue	278152.09	281000.00	267437.48	306560.98	95%	9%
	Expense	(285761.53)	(277583.00)	(272658.40)	(330559.06)	98%	19%
	Net Profit	(7609.44)	3417.00	(5220.92)	(23998.08)	-153%	-802%
	Gallons Sold						
Gallons Consumed							

Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
30	290 Water Sales	247089.50	251000.00	228082.43	268776.32	91%	7%
	Water District Fee						
30	390 Sales	25197.49	21000.00	34830.32	31500.00	166%	50%
30	490 Haul Water	4860.50	5000.00	4253.96	5184.66	85%	4%
30	980 Water Construction	1004.60	3900.00	206.72	1000.00	5%	-74%
30	999 Misc.	0.00	100.00	64.05	100.00	64%	0%
	Total Revenue	278152.09	281000.00	267437.48	306560.98	95%	9%
	Total Fund Revenue	278152.09	281000.00	267437.48	306560.98	95%	9%
40	060 Building Maintenance/Repairs	108.11	200.00	110.00	200.00	55%	0%
40	080 Chemicals	357.33	500.00	158.95	200.00	32%	-60%
40	090 JPB Purchased Water	24480.00	24480.00	22440.00	24480.00	92%	0%
40	100 Cell Phone	906.96	900.00	723.91	720.00	80%	-20%
40	140 Employee Benefits	22253.27	16913.00	16681.94	15621.61	99%	-8%
40	180 Equipment Expenses	1085.82	2000.00	5245.45	2000.00	262%	0%
40	380 Payroll Overhead	2717.36	2720.00	3430.42	3201.69	126%	18%
40	400 Pipeline Maint & Repair	5676.45	10000.00	3096.73	8000.00	31%	-20%
40	440 Professional Fees	1488.00	1500.00	400.00	1000.00	27%	-33%
40	480 Salaries	27807.95	24250.00	36071.40	33666.53	149%	39%
40	481 Contra labor	0.00	0.00	0.00	5907.20	#DIV/0!	#DIV/0!
40	485 Uniform	0.00	0.00	0.00	200.00	#DIV/0!	#DIV/0!
40	520 Haul Water Refund	0.00	300.00	150.00	300.00	50%	0%
40	560 Telephone	1563.77	1500.00	1004.25	1500.00	67%	0%
40	600 Travel/Training	2522.76	600.00	1116.88	2000.00	186%	233%
40	640 Utilities	3992.98	5000.00	4017.01	5000.00	80%	0%
40	660 JPB Loan Payment	59112.00	59000.00	54186.00	59000.00	92%	0%
40	680 Vehicle Gas/Oil	2807.93	2900.00	2806.75	3500.00	97%	21%
40	700 Vehicle Repairs	97.93	1600.00	757.16	1000.00	47%	-38%
40	880 Cash Reserves for Vehicle Watertank	0.00	0.00	0.00	23000.00		
40	740 Replacement General Fund	20000.00	20000.00	20000.00	20000.00	100%	0%
40	900 Administration Reserved for	12999.96	13000.00	11916.63	22938.03	92%	76%
40	920 Replacement	4000.00	4000.00	4000.00	4000.00	100%	0%
40	980 Regional Water District	91728.00	86120.00	84175.00	93024.00	98%	8%
40	990 Misc	54.95	100.00	169.92	100.00	170%	0%
	Total Expenditures	285761.53	277583.00	272658.40	330559.06	98%	19%
Net Water Revenue		(7609.44)	3417.00	(5220.92)	(23998.08)	-153%	-802%
090	JPB Purchased Water	24480.00	24480.00	22440.00	24480.00	92%	0%
520	Haul Water Refund	0.00	300.00	150.00	300.00	50%	0%

40	660	JPB Loan Payment	59112.00	59000.00	54186.00	59000.00	92%	0%
40	980	Regional Water District	91728.00	86120.00	84175.00	93024.00	98%	8%
Total Cost of Sale			175320.00	169900.00	160951.00	176804.00	95%	4%
			63.3%	61.3%	60.2%	57.9%		
40	480	Salaries	27807.95	24250.00	36071.40	33666.53	149%	39%
40	481	Contra labor	0.00	0.00	0.00	5907.20	#DIV/0!	#DIV/0!
Total Salaries and Wages			27807.95	24250.00	36071.40	39573.73	149%	63%
40	380	Payroll Overhead	2717.36	2720.00	3430.42	3201.69	126%	18%
40	485	Uniform	0.00	0.00	0.00	200.00	#DIV/0!	#DIV/0!
40	140	Employee Benefits	22253.27	16913.00	16681.94	15621.61	99%	-8%
Total Benefits			24970.63	19633.00	20112.36	19023.29	102%	-3%
			89.8%	81.0%	55.8%	48.1%		
Total Payroll Expense			52778.58	43883.00	56183.76	58597.02	128%	34%
40	060	Building R&M	108.11	200.00	110.00	200.00	55%	0%
40	180	Equipment R&M	1085.82	2000.00	5245.45	2000.00	262%	0%
40	400	Pipeline R&M	5676.45	10000.00	3096.73	8000.00	31%	-20%
40	700	Vehicle R&M	97.93	1600.00	757.16	1000.00	47%	-38%
Total Repair & Maintenance			6968.31	13800.00	9209.34	11200.00	67%	-19%
40	080	Chemicals	357.33	500.00	158.95	200.00	32%	-60%
Total Supplies & Repair Parts			357.33	500.00	158.95	200.00	32%	-60%
40	100	Cell Phone	906.96	900.00	723.91	720.00	80%	-20%
40	560	Telephone	1563.77	1500.00	1004.25	1500.00	67%	0%
40	640	Utilities	3992.98	5000.00	4017.01	5000.00	80%	0%
40	680	Vehicle Gas/Oil	2807.93	2900.00	2806.75	3500.00	97%	21%
Total Energy & Utilities			9271.64	10300.00	8551.92	10720.00	83%	4%
40	440	Professional Licenses	1488.00	1500.00	400.00	1000.00	27%	-33%
Total Contract Services			1488.00	1500.00	400.00	1000.00	27%	-33%
40	990	Misc	54.95	100.00	169.92	100.00	170%	0%
Total Other Operating Exp			54.95	100.00	169.92	100.00	170%	0%
Total Operating Expense			18140.23	26200.00	18490.13	23220.00	71%	-11%
40	600	Travel/Training	2522.76	600.00	1116.88	2000.00	186%	233%
Total Travel			2522.76	600.00	1116.88	2000.00	186%	233%
General Fund Administration			12999.96	13000.00	11916.63	22938.03	92%	76%
Total General & Admin Exp			12999.96	13000.00	11916.63	22938.03	92%	76%
Total Other Expenses			15522.72	13600.00	13033.51	24938.03	96%	83%
40		Risk Insurance						
Total Property & Liability Ins. Exp			0.00	0.00	0.00	0.00		
40	540	Taxes						

Total Taxes & Fees	0.00	0.00	0.00	0.00	
40					
Total Grant Expense	0.00	0.00	0.00	0.00	
40					
Total Debt Service	0.00	0.00	0.00	0.00	
Total Fixed & Financing Expense	0.00	0.00	0.00	0.00	
40					
GAIN / LOSS ASSET DISPOSAL					
Total Non Operating	0.00	0.00	0.00	0.00	
Total Expenses	86441.53	83683.00	87707.40	106755.06	
Profit	16390.56	27417.00	18779.08	23001.92	0
Total Capital Projects	0.00	0.00	0.00	0.00	
740 Water Tank Replacement	20000.00	20000.00	20000.00	20000.00	100% 0%
701 Vehicle Replacement				23000.00	#DIV/0! #DIV/0!
920 Reserve for Replacement	4000.00	4000.00	4000.00	4000.00	100% 0%
Total Reserve	24000.00	24000.00	24000.00	47000.00	100% 96%
Total Capital Investement	24000.00	24000.00	24000.00	47000.00	100% 96%
Cash Fund Contribution	(7609.44)	3417.00	(5220.92)	(23998.08)	

Raw Water

2011	Revenue	57375.27	62500.00	59859.84	70655.00	
	Other Income	1962.84	1100.00	461.64	36100.00	% of Budget % Δ
	Total Revenue	59338.11	63600.00	60321.48	106755.00	95% 68%
	Expense	(64932.87)	(63564.00)	(54611.93)	(105198.22)	86% 65%
	Net Profit	(5594.76)	36.00	5709.55	1556.78	15860% 4224%
	# of Taps				554	

Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
30	310 Co. Asseement - RW	7490.79	12500.00	10629.42	11979.50	85%	-4%
30	330 Raw Water Services	49884.48	50000.00	49230.42	58675.50	98%	17%
30	340 Reserve for Replacement	0.00	0.00	0.00	35000.00	#DIV/0!	#DIV/0!
30	980 Water Construction	1889.31	1000.00	272.42	1000.00	27%	0%
30	999 Misc.	73.53	100.00	189.22	100.00	189%	0%

Total Revenue	59338.11	63600.00	60321.48	106755.00	95%	68%
Total Fund Revenue	59338.11	63600.00	60321.48	106755.00	95%	68%
40 060 Building Maintenance/Repairs	0.00	0.00	0.00	700.00	#DIV/0!	#DIV/0!
40 030 Equipment Upgrade	0.00	0.00	0.00	35000.00	#DIV/0!	#DIV/0!
40 080 Chemicals	0.00	300.00	0.00	100.00	0%	-67%
40 140 Employee Benefits	172.58	800.00	600.21	1562.16	75%	95%
40 180 Equipement Expenses	961.34	2000.00	934.22	2000.00	47%	0%
40 380 Payroll Overhead	306.19	504.00	191.83	320.17	38%	-36%
40 480 Salaries	3068.00	4500.00	2017.17	3366.65	45%	-25%
40 481 Contra labor	0.00	0.00	0.00	1388.00	#DIV/0!	#DIV/0!
40 520 General operating & Maint	1041.91	2000.00	519.36	5000.00	26%	150%
40 680 Vehicle Gas/Oil	0.00	100.00	0.00	100.00	0%	0%
40 700 Vehicle Repairs	0.00	100.00	0.00	50.00	0%	-50%
40 720 Water Assessment	12237.75	12500.00	12287.31	12500.00	98%	0%
40 900 General Fund Administration Reserved for	13160.04	13160.00	12063.37	13511.23	92%	3%
40 920 Replacement	7600.00	7600.00	7600.00	7600.00	100%	0%
40 980 Utilities	26385.06	20000.00	18398.46	22000.00	92%	10%
40 990 Misc	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
Total Expenditures	64932.87	63564.00	54611.93	105198.22	86%	65%
Net Raw Water Revenue	(5594.76)	36.00	5709.55	1556.78	15860%	4224%
720 Water Assessment	12237.75	12500.00	12287.31	12500.00	98%	0%
Total Cost of Sale	12237.75	12500.00	12287.31	12500.00	98%	0%
	21.3%	20.0%	20.5%	17.7%		
40 480 Salaries	3068.00	4500.00	2017.17	3366.65	45%	-25%
40 481 Contra labor	0.00	0.00	0.00	1388.00	#DIV/0!	#DIV/0!
Total Salaries and Wages	3068.00	4500.00	2017.17	4754.65	45%	6%
40 380 Payroll Overhead	306.19	504.00	191.83	320.17	38%	-36%
40 140 Employee Benefits	172.58	800.00	600.21	1562.16	75%	95%
Total Benefits	478.77	1304.00	792.04	1882.33	61%	44%
	15.6%	29.0%	39.3%	39.6%		
Total Payroll Expense	3546.77	5804.00	2809.21	6636.98	48%	14%
40 060 Building Maintenance/Repairs	0.00	0.00	0.00	700.00	#DIV/0!	#DIV/0!
40 180 Equipment R&M	961.34	2000.00	934.22	2000.00	47%	0%
40 520 General R&M	1041.91	2000.00	519.36	5000.00	26%	150%
40 700 Vehicle R&M	0.00	100.00	0.00	50.00	0%	-50%
Total Repair & Maintenance	2003.25	4100.00	1453.58	7750.00	35%	89%
40 080 Chemicals	0.00	300.00	0.00	100.00	0%	-67%
Total Supplies & Repair Parts	0.00	300.00	0.00	100.00	0%	-67%
40 640 Utilities	26385.06	20000.00	18398.46	22000.00	92%	10%
40 680 Vehicle Gas/Oil	0.00	100.00	0.00	100.00	0%	0%
Total Energy & Utilities	26385.06	20100.00	18398.46	22100.00	92%	10%

40							
		Total Contract Services	0.00	0.00	0.00	0.00	#DIV/0! #DIV/0!
40							
		Total Other Operating Exp	0.00	0.00	0.00	0.00	#DIV/0! #DIV/0!
Total Operating Expense			28388.31	24500.00	19852.04	29950.00	
40							
		Total Travel	0.00	0.00	0.00	0.00	#DIV/0! #DIV/0!
40	900	General Fund Administration	13160.04	13160.00	12063.37	13511.23	92% 3%
		Total General & Admin Exp	13160.04	13160.00	12063.37	13511.23	92% 3%
Total Other Expenses			13160.04	13160.00	12063.37	13511.23	92% 3%
40		Risk Insurance					
		Total Property & Liability Ins. Exp	0.00	0.00	0.00	0.00	#DIV/0! #DIV/0!
40	540	Taxes					
		Total Taxes & Fees	0.00	0.00	0.00	0.00	#DIV/0! #DIV/0!
40							
		Total Grant Expense	0.00	0.00	0.00	0.00	
40							
		Total Debt Service	0.00	0.00	0.00	0.00	
Total Fixed & Financing Expense			0.00	0.00	0.00	0.00	
40		GAIN / LOSS ASSET DISPOSAL					
		Total Non Operating	0.00	0.00	0.00	0.00	
Total Expenses			45095.12	43464.00	34724.62	50098.22	
Profit			2005.24	7636.00	13309.55	44156.78	
40	30	Equipement Upgrade	0.00	0.00	0.00	35000.00	#DIV/0! #DIV/0!
		Total Capital Projects	0.00	0.00	0.00	35000.00	#DIV/0! #DIV/0!
	920	Reserve for Replacement	7600.00	7600.00	7600.00	7600.00	100% 0%
		Total Reserve	7600.00	7600.00	7600.00	7600.00	100% 0%
Total Capital Investement			7600.00	7600.00	7600.00	42600.00	100% 461%

Cash Fund Contribution	(5594.76)	36.00	5709.55	1556.78
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Sewer

2011	Revenue	106680.15	101000.00	102816.02	129061.05		
	Other Income	0.00	2300.00	0.00	2300.00	% of Budget	% Δ
	Total Revenue	106680.15	103300.00	102816.02	131361.05	100%	27%
	Expense	(103034.47)	(104825.00)	(87602.45)	(127313.57)	84%	21%
	Net Profit	3645.68	(1525.00)	15213.57	4047.48	-998%	-365%
	Purified Gallons Sold				38,186,000		
	Households						

Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
30	330 Sewer Services	77880.15	78000.00	71236.02	93061.05	91%	19%
30	340 Sewer Lagoon Sewer Tap	28800.00	23000.00	31580.00	36000.00	137%	57%
30	990 Construction	0.00	2300.00	0.00	2300.00	0%	0%
Total Revenue		106680.15	103300.00	102816.02	131361.05	100%	27%
Total Fund Revenue		106680.15	103300.00	102816.02	131361.05	100%	27%
40	140 Employee Benefits	517.74	1000.00	102.27	2343.24	10%	134%
40	180 Equipement Expenses	8693.61	4000.00	5099.98	2000.00	127%	-50%
40	380 Payroll Overhead	744.51	1000.00	156.60	480.25	16%	-52%
40	480 Salaries	7723.10	13825.00	1646.67	5049.98	12%	-63%
40	481 Contra labor	0.00	0.00	0.00	15232.00	#DIV/0!	#DIV/0!
General operating & Maint		10816.38	9000.00	8820.94	12500.00	98%	39%
40	521 Utilities	0.00	0.00	0.00	3100.00	#DIV/0!	#DIV/0!
40	680 Vehicle Gas/Oil	15.99	100.00	0.00	100.00	0%	0%
40	700 Vehicle Repairs	10.00	100.00	0.00	50.00	0%	-50%
Reserve for Lagoon Replacement		7500.00	7500.00	7500.00	35000.00	100%	367%
40	900 Administration	53274.96	53275.00	48835.38	31933.09	92%	-40%
Reserved for Replacement		3500.00	3500.00	3500.00	10000.00	100%	186%
40	990 Bio-Bugs	720.00	2000.00	2422.43	0.00	121%	-100%
40	995 Sewer Loan SRF-Phase 2	9518.18	9525.00	9518.18	9525.00	100%	0%
Total Expenditures		103034.47	104825.00	87602.45	127313.57	84%	21%
Net Sewer Revenue		3645.68	(1525.00)	15213.57	4047.48	-998%	-365%

Total Cost of Sale	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
	0.0%	0.0%	0.0%	0.0%		

40	480 Salaries	7723.10	13825.00	1646.67	5049.98	12%	-63%
40	481 Contra labor	0.00	0.00	0.00	15232.00	#DIV/0!	#DIV/0!
Total Salaries and Wages		7723.10	13825.00	1646.67	20281.98	12%	47%

40	380	Payroll Overhead	744.51	1000.00	156.60	480.25	16%	-52%
40	140	Employee Benefits	517.74	1000.00	102.27	2343.24	10%	134%
Total Benefits			1262.25	2000.00	258.87	2823.49	13%	41%
			16.3%	14.5%	15.7%	13.9%		
Total Payroll Expense			8985.35	15825.00	1905.54	23105.47	12%	46%
40	180	Equipment R&M	8693.61	4000.00	5099.98	2000.00	127%	-50%
40	520	General R&M	10816.38	9000.00	8820.94	12500.00	98%	39%
40	700	Vehicle R&M	10.00	100.00	0.00	50.00	0%	-50%
Total Repair & Maintenance			19519.99	13100.00	13920.92	14550.00	106%	11%
40	990	Bio-bugs	720.00	2000.00	2422.43	0.00	121%	-100%
Total Supplies & Repair Parts			720.00	2000.00	2422.43	0.00	121%	-100%
40	521	Utilities	0.00	0.00	0.00	3100.00	#DIV/0!	#DIV/0!
40	680	Vehicle Gas/Oil	15.99	100.00	0.00	100.00	0%	0%
Total Energy & Utilities			15.99	100.00	0.00	3200.00	0%	3100%
40								
Total Contract Services			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
40								
Total Other Operating Exp			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
Total Operating Expense			20255.98	15200.00	16343.35	17750.00	108%	17%
40								
Total Travel			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
40								
General Fund Administration			53274.96	53275.00	48835.38	31933.09	92%	-40%
Total General & Admin Exp			53274.96	53275.00	48835.38	31933.09	92%	-40%
Total Other Expenses			53274.96	53275.00	48835.38	31933.09	92%	-40%
40		Risk Insurance						
Total Property & Liability Ins. Exp			0.00	0.00	0.00	0.00		
40		540 Taxes						
Total Taxes & Fees			0.00	0.00	0.00	0.00		
40								
Total Grant Expense			0.00	0.00	0.00	0.00		
40								
Sewer Loan SRF-Phase 2			9518.18	9525.00	9518.18	9525.00	100%	0%
Total Debt Service			9518.18	9525.00	9518.18	9525.00	100%	0%
Total Fixed & Financing Expense			9518.18	9525.00	9518.18	9525.00	100%	0%
40		GAIN / LOSS ASSET DISPOSAL						

Total Non Operating	0.00	0.00	0.00	0.00
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Total Expenses	92034.47	93825.00	76602.45	82313.57
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Profit	14645.68	9475.00	26213.57	49047.48
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Total Capital Projects	0.00	0.00	0.00	0.00
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880 Reserve for Lagoon Replacement	7500.00	7500.00	7500.00	35000.00	100%	367%
920 Reserve for Replacement	3500.00	3500.00	3500.00	10000.00	100%	186%

Total Reserve	11000.00	11000.00	11000.00	45000.00	100%	309%
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Total Capital Investment	11000.00	11000.00	11000.00	45000.00	100%	309%
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Cash Fund Contribution	3645.68	(1525.00)	15213.57	4047.48
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Garbage

2011	Revenue	182504.36	257000.00	233997.91	221160.00	% of Budget	% Δ		
	Other Income	446.50	250.00	0.00	100.00				
	Total Revenue	182950.86	257250.00	233997.91	221260.00			91%	-14%
	Expense	(197295.87)	(303863.00)	(262565.56)	(274236.69)			86%	-10%
	Net Profit	(14345.01)	(46613.00)	(28567.65)	(52976.69)			61%	14%
	# Hauled				104163.20				

Acct	Desc	2009-10 FY	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ
30 340	Reserve for Replacement	0.00	65000.00	65000.00	36800.00	100%	-43%
30 350	Garbage Services	182504.36	192000.00	168997.91	184360.00	88%	-4%
30 360	Garbage Misc.	446.50	250.00	0.00	100.00	0%	-60%
Total Garbage Revenue		182950.86	257250.00	233997.91	221260.00	91%	-14%
Total Fund Revenue		182950.86	257250.00	233997.91	221260.00	91%	-14%

40 140	Employee Benefits	23005.56	15632.00	15201.23	17643.72	97%	13%
40 380	Payroll Overhead	2600.07	3111.00	2745.43	2733.69	88%	-12%
40 480	Salaries	26605.89	27726.00	28868.71	28745.41	104%	4%
40 481	Contra Labor	0.00	0.00	0.00	(11172.71)	#DIV/0!	#DIV/0!
40 520	Supplies	290.20	500.00	406.87	250.00	81%	-50%
40 530	Dumpster	15265.99	20000.00	912.42	15870.00	5%	-21%
40 680	Vehicle Gas/Oil	0.00	200.00	94.84	200.00	47%	0%
40 680	Vehicle Diesel	6172.31	11000.00	6780.98	15000.00	62%	36%
40 700	Vehicle Repairs	9224.69	3000.00	3559.75	1000.00	119%	-67%
40 890	Reserve for Replacement	10000.00	10000.00	10000.00	18750.00	100%	88%
40 900	General Fund	12693.96	12694.00	11636.13	27259.58	92%	115%

		Administration							
40	910	Garbage Truck	0.00	90000.00	90000.00	55957.00	100%	-38%	
40	970	Landfill District	91437.20	110000.00	92359.20	102000.00	84%	-7%	
		Total Garbage Expenditures	197295.87	303863.00	262565.56	274236.69	86%	-10%	
Net Garbage Revenue			(14345.01)	(46613.00)	(28567.65)	(52976.69)	61%	14%	
40	970	Landfill District	91437.20	110000.00	92359.20	102000.00	84%	-7%	
Total Cost of Sale			91437.20	110000.00	92359.20	102000.00	84%	-7%	
			50.1%	57.3%	54.7%	55.3%			
40	480	Salaries	26605.89	27726.00	28868.71	28745.41	104%	4%	
40	481	Contra Labor	0.00	0.00	0.00	(11172.71)	#DIV/0!	#DIV/0!	
				500.00					
		Total Salaries and Wages	26605.89	27726.00	28868.71	17572.71	104%	-37%	
40	380	Payroll Overhead	2600.07	3111.00	2745.43	2733.69	88%	-12%	
40	140	Employee Benefits	23005.56	15632.00	15201.23	17643.72	97%	13%	
		Total Benefits	25605.63	18743.00	17946.66	20377.41	96%	9%	
			96.2%	67.6%	62.2%	116.0%			
Total Payroll Expense			52211.52	46469.00	46815.37	37950.11	101%	-18%	
40	700	Vehicle R&M	9224.69	3000.00	3559.75	1000.00	119%	-67%	
		Total Repair & Maintenance	9224.69	3000.00	3559.75	1000.00	119%	-67%	
40	520	Supplies/Tools	290.20	500.00	406.87	250.00	81%	-50%	
		Total Supplies & Repair Parts	290.20	500.00	406.87	250.00	81%	-50%	
40	680	Vehicle Gas/Oil	0.00	200.00	94.84	200.00	47%	0%	
40	690	Vehicle Diesel	6172.31	11000.00	6780.98	15000.00	62%	36%	
		Total Energy & Utilities	6172.31	11200.00	6875.82	15200.00	61%	36%	
40									
		Total Contract Services	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
40									
		Total Other Operating Exp	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
Total Operating Expense			15687.20	14700.00	10842.44	16450.00	74%	12%	
40									
		Total Travel	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
General Fund									
40	900	Administration	12693.96	12694.00	11636.13	27259.58	92%	115%	
		Total General & Admin Exp	12693.96	12694.00	11636.13	27259.58	92%	115%	
Total Other Expenses			12693.96	12694.00	11636.13	27259.58	92%	115%	
40									
		Total Property & Liability Ins. Exp	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	

40	540	Taxes							
		Total Taxes & Fees	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
40									
		Total Grant Expense	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
40	910	Garbage Truck	0.00	0.00	0.00	55957.00	#DIV/0!	#DIV/0!	
		Total Debt Service	0.00	0.00	0.00	55957.00	#DIV/0!	#DIV/0!	
Total Fixed & Financing Expense			0.00	0.00	0.00	55957.00	#DIV/0!	#DIV/0!	
40		GAIN / LOSS ASSET DISPOSAL							
		Total Non Operating	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	
Total Expenses			80592.68	73863.00	69293.94	137616.69			
Profit			10920.98	73387.00	72344.77	(18356.69)			
	910	Garbage Truck Dumpster	0.00	90000.00	90000.00	0.00	100%	-100%	
	530	Replacement	15265.99	20000.00	912.42	15870.00	5%	-21%	
		Total Capital Projects	15265.99	110000.00	90912.42	15870.00	83%	-86%	
	890	Reserve for Replacement	10000.00	10000.00	10000.00	18750.00	100%	88%	
		Total Reserve	10000.00	10000.00	10000.00	18750.00	100%	88%	
Total Capital Investment			25265.99	120000.00	100912.42	34620.00	84%	-71%	
Cash Fund Contribution			(14345.01)	(46613.00)	(28567.65)	(52976.69)			

Mosquito Control

	Revenue	26549.00	27000.00	24508.33	7800.00		
	Other Income	0.00	700.00	0.00	18490.00	% of Budget	% Δ
	Total Revenue	26549.00	27700.00	24508.33	26290.00	88%	-5%
2011	Expense	(1655.39)	(27025.00)	(23619.45)	(34246.19)	87%	27%
	Net Profit	24893.61	675.00	888.88	(7956.19)	132%	1279%
	Total Miles (MC)						
Acct	Desc	YTD	FY 2010-11 Budget	YTD 5/31/11	Proposed Budget 2011-12	% of Budget	% Δ

30	370	Mosquito Control	26549.00	27000.00	24508.33	7800.00	91%	-71%
30	900	Insect Grant	0.00	0.00	0.00	18190.00	#DIV/0!	#DIV/0!
30	980	Mosquito Control Misc	0.00	700.00	0.00	300.00	0%	-57%
Total Mosquito Control Revenue			26549.00	27700.00	24508.33	26290.00	88%	-5%
Total Fund Revenue			26549.00	27700.00	24508.33	26290.00	88%	-5%
60	080	Chemicals	0.00	20000.00	19833.25	21000.00	99%	5%
60	140	Employee Benefits	108.89	750.00	572.74	0.00	76%	-100%
60	380	Payroll Overhead	1055.16	450.00	205.52	0.00	46%	-100%
60	480	Salaries	89.10	3525.00	2161.23	0.00	61%	-100%
60	481	Contra Labor	0.00	0.00	0.00	3399.15	#DIV/0!	#DIV/0!
60	520	Supplies	402.24	1100.00	359.40	500.00	33%	-55%
60	680	Vehicle Gas/Oil	0.00	800.00	487.31	1000.00	61%	25%
60	700	Vehicle Repairs	0.00	200.00	0.00	200.00	0%	0%
60	720	Equipement Repairs	0.00	200.00	0.00	200.00	0%	0%
60	900	General Fund Administration	0.00	0.00	0.00	7947.04	#DIV/0!	#DIV/0!
Total Mosquito Control Expenditures			1655.39	27025.00	23619.45	34246.19	87%	27%

Net Mosquito Revenue			24893.61	675.00	888.88	(7956.19)	132%	1279%
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60	080	Chemicals	0.00	20000.00	19833.25	21000.00	99%	5%
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Total Cost of Sale			0.00	20000.00	19833.25	21000.00	99%	5%
			0.0%	74.1%	80.9%	80.8%		

40	480	Salaries	89.10	3525.00	2161.23	0.00	61%	-100%
60	481	Contra Labor	0.00	0.00	0.00	3399.15	#DIV/0!	#DIV/0!

Total Salaries and Wages			89.10	3525.00	2161.23	3399.15	61%	-4%
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40	380	Payroll Overhead	1055.16	450.00	205.52	0.00	46%	-100%
40	140	Employee Benefits	108.89	750.00	572.74	0.00	76%	-100%

Total Benefits			1164.05	1200.00	778.26	0.00	65%	-100%
			1306.5%	34.0%	36.0%	0.0%		

Total Payroll Expense			1253.15	4725.00	2939.49	3399.15	62%	-28%
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40	700	Vehicle R&M	0.00	200.00	0.00	200.00	0%	0%
40	720	Equipement Repairs	0.00	200.00	0.00	200.00	0%	0%

Total Repair & Maintenance			0.00	400.00	0.00	400.00	0%	0%
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40	520	Supplies/Tools	402.24	1100.00	359.40	500.00	33%	-55%
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Total Supplies & Repair Parts			402.24	1100.00	359.40	500.00	33%	-55%
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40	680	Vehicle Gas/Oil	0.00	800.00	487.31	1000.00	61%	25%
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Total Energy & Utilities			0.00	800.00	487.31	1000.00	61%	25%
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40								
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Total Contract Services			0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
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40

Total Other Operating Exp	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
Total Operating Expense	402.24	2300.00	846.71	1900.00		
40						
Total Travel	0.00	0.00	0.00	0.00		
40 900 General Fund Administration	0.00	0.00	0.00	7947.04	#DIV/0!	#DIV/0!
Total General & Admin Exp	0.00	0.00	0.00	7947.04	#DIV/0!	#DIV/0!
Total Other Expenses	0.00	0.00	0.00	7947.04	#DIV/0!	#DIV/0!
40 Risk Insurance						
Total Property & Liability Ins. Exp	0.00	0.00	0.00	0.00		
40 540 Taxes						
Total Taxes & Fees	0.00	0.00	0.00	0.00		
40						
Total Grant Expense	0.00	0.00	0.00	0.00		
40						
Total Debt Service	0.00	0.00	0.00	0.00		
Total Fixed & Financing Expense	0.00	0.00	0.00	0.00		
40 GAIN / LOSS ASSET DISPOSAL						
Total Non Operating	0.00	0.00	0.00	0.00		
Total Expenses	1655.39	7025.00	3786.20	13246.19		
Profit	24893.61	675.00	888.88	(7956.19)		
Total Capital Projects	0.00	0.00	0.00	0.00		
Reserve for Replacement						
Total Reserve	0.00	0.00	0.00	0.00		
Total Capital Investment	0.00	0.00	0.00	0.00		
Cash Fund Contribution	24893.61	675.00	888.88	(7956.19)		

Rates

Average increase are projected based on the following.

Electric

1. Base rates increased
2. 9.19 – 10.19% rate increase due to increased energy and delivery costs + for reserve for replacement (metering goal).
 - a. Increased Wheeling Rate
 - b. Increased cost of power from MEAN
 - c. Increased tax on electric system from State.
 - d. Additional Lineman (resulting in lower contract services)
3. Average Monthly increase = 13.3%
4. GOAL 1: Cost of Service Rate Study to be started by July 2012 and completed by Dec 2012. (More accurate efficiency #'s) – Budget into FY 12/13
5. GOAL 2, by July 2012 budget upgrade to 2S Resident metering for more efficient metering.

	Residential	Commercial	Industrial	Total
#	539	93	35	667
Demand				12,488,996
Energy	4,155,912	2,601,021	3,955,759	10,712,692
Capacity			7694.2	24,195
Base	\$25.00	\$30.76	\$48.69	
Energy/Demand Rate - 1	0.109	0.109	7.74	
Allowed kWh	150	500	0	
Energy/Demand Rate - 2	0.087	0.087	0.07	
Total Base	\$161,700.00	\$34,328.16	\$20,447.76	\$216,475.92
Total Energy/Demand - 1	\$8,812.65	\$5,068.50	\$59,552.75	\$73,433.90
Total Energy/Demand - 2	\$354,530.39	\$222,243.33	\$276,903.13	\$853,676.85
Average Rate	\$81.18	\$234.44	\$849.77	
PROJECTED SHORTFALL				\$(158,597.75)

PROPOSED BASE RATE	\$27.00	\$37.00	\$65.00
PROPOSED ENERGY/DEMAND - 1	0.119	0.119	8.529
PROPOSED ENERGY/DEMAND - 2	0.095	0.095	0.077
% Demand Increase	9.19%	9.19%	10.19%

Projected Base Revenue	\$174,636.00	\$41,292.00	\$27,300.00	\$243,228.00
Projected Energy/Demand 1	\$115,470.39	\$66,411.54	\$65,621.17	\$247,503.11
Projected Energy/Demand 2	\$302,627.67	\$194,077.39	\$305,119.56	\$801,824.62
Total Projected Revenue	\$592,734.06	\$301,780.93	\$398,040.73	\$1,292,555.73

Average Proposed Rate	\$91.64	\$270.41	\$947.72	
Average Impact \$	\$10.47	\$35.97	\$97.95	
Average impact %	12.9%	15.3%	11.5%	13.3%

Purified Water

1. No change to Base rate.
2. Increase usage charge average of 49.4% - due to primarily to increases on JPB water rate increases
3. Correct Billing for EDU (Equivalent Dwelling Unit) based on tap size. 1 EDU = ¾" Tap
4. Required to continue \$20k in Water Tank Reserve.
5. By Jan 2013 have Cost of Service study completed.

Tap size to EDU conversion factor: ¾"=1, 1"=1.76, 1 ½"=4, 2"=7.11, 3"=16, 4"=28.4, 6"=64

Prior Rate	EXISTING		PROPOSED			Capital/ Reserve	Total Rate	Total Annual Gallons*1000 Per Gallons Rate to pay for reserves/capital
	EDU Portion	O&M/Capit al	EDU	O&M				
29.5	9.10	20.40	9.10	\$14.33	\$3.67	27.10	\$1.12	
40	16.02	23.98	16.02	\$14.33	\$3.67	34.01	\$1.12	
40	36.40	3.60	36.40	\$14.33	\$3.67	54.40	\$1.12	
40	64.70	(24.70)	64.70	\$14.33	\$3.67	82.70	\$1.12	
40	145.60	(105.60)	145.60	\$14.33	\$3.67	163.60	\$1.12	
40	258.44	(218.44)	258.44	\$14.33	\$3.67	276.44	\$1.12	
40	582.40	(542.40)	582.40	\$14.33	\$3.67	600.40	\$1.12	

Raw Water

1. Increase usage charge annualized at 2%
2. Allow for payment over 12 months (see Mosquito Charge)
3. Average Monthly rate (watering months) = \$13.28 per month or \$1.80 increase per month for majority of users.
 - a. Utilities are higher than previously budgeted.
 - b. Building R&M.

10/11	3/4"	1"	1 1/2"	2"	3"	Total Taps	
# Demand	296	306	33	11	2	648	
Published Base/year	\$60.00	\$75.00	\$165.00	\$240.00	\$465.00	0	0
Total Base	\$17,760.00	\$22,950.00	\$5,445.00	\$2,640.00	\$930.00	\$49,725.00	
Total Usage Charge	\$-	\$-	\$-	\$-	\$-	\$-	\$-
						\$49,725.00	
Average Monthly Rate (6 Mo.)	\$10.00	\$12.50	\$27.50	\$40.00	\$77.50		
PROPOSED BASE RATE	\$70.80	\$88.50	\$194.70	\$283.20	\$548.70		
% Increase	18.00%	18.00%	18.00%	18.00%	18.00%		
Projected Base Revenue	\$20,956.80	\$27,081.00	\$6,425.10	\$3,115.20	\$1,097.40	\$58,675.50	
Total Projected Revenue	\$20,956.80	\$27,081.00	\$6,425.10	\$3,115.20	\$1,097.40	\$58,675.50	
Average Proposed Monthly Charge	\$70.80	\$88.50	\$194.70	\$283.20	\$548.70		
Average Impact \$	\$10.80	\$13.50	\$29.70	\$43.20	\$83.70		
Average impact %	18.0%	18.0%	18.0%	18.0%	18.0%		18.0%
Annualized Increase	2%	2%	2%	2%	2%		
Average Watering Months rate	\$11.80	\$14.75	\$32.45	\$47.20	\$91.45		

Sewer

1. Base rate increase.
2. Usage of \$0.25 per 1000 gallon purified
 - a. Corrected Internal Fund Allocation (reduced)
 - b. Additional expense for sewer washing which is ongoing.
3. Increase General Reserve for goal of repairing/replacing sewer collection system and Increase Sewer Lagoon Replacement.
 - a. Lagoon Project \$2.9 M. A 25% match would be \$725k
4. By Jan 2012 have Cost of Service study completed.

	Residential	Res. - Large User	County	Dump Station	Total
#	547	41	1		589
Demand					12,488,996
Metered(1/16/11 to 1/15/11)	26,807,000	10,750,000	2,400,000	640,000	40,597,000
Published Base/month	\$10.50	\$20.50	\$12.60		
Published Usage Charge	0	0	0	45	
Gallons per Usage Charge	1000	1000	1000	1000	
Total Base	\$67,407.06	\$10,050.98	\$151.20	\$-	\$77,609.24
Total Usage Charge	\$-	\$-	\$-	\$28,800.00	\$28,800.00
					\$106,409.24
Average Monthly Rate	\$10.50	\$20.50	\$12.60		
PROPOSED BASE RATE	\$11.00	\$23.00	\$12.65	\$-	
PROPOSED USAGE CHARGE	0.250	0.250	0.000	56.250	
% Usage Increase	4.76%	12.20%	0.40%	25.00%	
Projected Base Revenue	\$72,204.00	\$11,316.00	\$151.80	\$-	\$83,671.80
Projected Usage Revenue	\$6,701.75	\$2,687.50	\$-	\$36,000.00	\$45,389.25
Total Projected Revenue	\$78,905.75	\$14,003.50	\$151.80	\$36,000.00	\$129,061.05
Average Proposed Monthly Charge	\$12.02	\$28.46	\$12.65	#DIV/0!	
Average Impact \$	\$1.52	\$7.96	\$0.05	#DIV/0!	
Average impact %	14.5%	38.8%	0.4%	#DIV/0!	17.9%

Garbage (No Rate Increased Passed as of 7/1/11)

1. Increase rate to cover increased landfill expense.
 - a. Increased Landfill expense not corrected for in 2010
 - b. Increased reserve based on cost of truck over 8 years.
 - c. Internal Fund correction
 - d. Residential currently subsidizing large users (number of tips)
2. Reduce labor to 4 hours per day or 20 hours per week.
3. Increase efficiency of route.
4. Identify recycling/composting potentials.
5. Correct rate structure to be per tip (based on # of pickups and number for dumpsters)

	Type 1	Type 2	Type 3	Type 5	County 1	County 2	Total
#	573	19	14	3	9	1	619
One Dumpster only - Each Additional dumpster @ 85% additional							0
Published Rate	\$24.00	\$39.00	\$54.00	\$74.00	\$27.60	\$44.85	0
Total Base	\$159,700.77	\$8,961.09	\$9,307.90	\$2,664.00	\$2,980.80	\$538.20	\$184,153
PROPOSED BASE RATE	\$28.40	\$56.80	\$85.20	\$142.00	\$32.66	\$65.32	
% Increase	18.33%	45.64%	57.78%	91.89%	18.33%	45.64%	
Projected Base Revenue	\$195,181.03	\$13,145.14	\$14,751.77	\$5,112.00	\$3,527.28	\$783.84	\$232,501
Total Projected Revenue	\$195,181.03	\$13,145.14	\$14,751.77	\$5,112.00	\$3,527.28	\$783.84	\$232,501
Total Revised Shortfall							
Average Proposed Monthly Charge	\$28.40	\$56.80	\$85.20	\$142.00	\$32.66	\$65.32	
Average Impact \$	\$4.40	\$17.80	\$31.20	\$68.00	\$5.06	\$20.47	
Average impact %	18.3%	45.6%	57.8%	91.9%	18.3%	45.6%	

Mosquito

1. Reduce charge to \$1.00 per active account per month.
2. Secure \$18,190 grant to offset reduced income.
3. Utilize existing staff with overtime expense.