

BUDGET MESSAGE

To: Ilwaco City Councilmembers

From: Mike Cassinelli, Mayor

Subject: Budget requests for 2011

I am pleased to submit for your consideration the 2011 proposed budget for the City of Ilwaco.

Proposed expenditures for 2011, stated on a comparative basis with the 2010 budget and 2009 actual expenditures are as follows:

<u>Expenditures</u>	Actual	Budget	Proposed
<i>General Fund</i>	2009	2010	2011
General City government (including legal svc and courts)	194,914	352,109	218,023
Law Enforcement	176,096	186,921	190,466
Fire Department	74,011	107,205	101,572
Other Services (Dispatch, Correctional Institution, etc.)	32,539	33,008	40,349
Physical Environment including Planner	35,498	25,968	29,193
Library	12,701	11,625	13,873
Parks	73,169	42,364	42,476
Streets & Stormwater (excludes BHO)	84,131	122,021	123,412
Debt Repayment and Capital Expenditures	1,134,038	421,281	318,488
Total Expenditures	<u>1,817,096</u>	<u>1,302,502</u>	<u>1,077,852</u>
 <i>Tourism Fund</i>			
Ilwaco Merchants Association	10,700	21,450	8,500
Visitors Bureau	25,769	15,769	9,269
Heritage Museum (2011 includes insurance provided)	6,000	6,000	11,500
Other	4,114	500	500
Total Expenditures	<u>46,583</u>	<u>43,719</u>	<u>29,769</u>
 <i>Water Fund</i>			
Operations & Maintenance	370,154	347,014	373,298
Capital Expenditures	-	71,421	159,600
Debt Service	28,658	36,158	75,659
Total Expenditures	<u>398,812</u>	<u>454,593</u>	<u>608,557</u>
 <i>Wastewater Fund</i>			
Operations & Maintenance	460,588	365,785	380,397
Capital Expenditures	33,195	58,500	219,950
Debt Service & Reserve contribution	409,246	415,394	434,512
Total Expenditures	<u>903,029</u>	<u>839,679</u>	<u>1,034,859</u>

The budget is balanced by a proposed levy of \$196,300 in general property taxes for the general fund and street fund. This tax is based on the 101% currently allowed for property tax including new construction.

The estimated yield from retail sales and use tax is \$185,000, which is a decrease of 3% from 2010. The General and Street Fund are further offset by utility taxes, Business and Occupation Tax, business license fees and Motor Vehicle Fuel Tax. In 2010 there was sales tax revenues included from the Beards Hollow Overlook project. In 2011 a project of this size is not anticipated. The city is currently undergoing a water and sewer rate study which is anticipated to be concluded in the first quarter of 2011.

PERSONNEL

The budget provides for normal progressive step increases as noted in Resolution 2006-05 passed by the council during regular session of December 11, 2006. No COLA for the year 2011 has been implemented. The figures are allowing for two full-time employees and one part-time employee at City Hall, six full-time utility employees, and one part-time fire chief. Mayor and City Council stipends waived in 2010 have been restored in the 2011 budget. The city provides full-time employees with medical and dental benefits in addition to contributing to the state retirement fund.

GENERAL FUND EXPENSES

1. Audit costs of \$17,200 were included in anticipation of the State Auditor's Office audit of the 2010 Financial Statements in 2011.
2. Ilwaco will continue to contract for law enforcement with the City of Long Beach with an increase of 4%, for a total of \$190,466.
3. Correctional institutions are budgeted at \$3,500.
4. Court services are budgeted at \$16,000.
5. Fire Department expenditures are appropriated at \$101,572 and include \$21,000 of remaining items to be replaced as a result of the fire.
6. The Drug Task Force has been appropriated \$2,000.
7. #911 System is anticipated to cost \$27,921 for dispatch services.
8. Pacific County Emergency Management services are budgeted at \$5,426.
9. Association of Washington Cities' annual service fee is \$550, and Pacific Council of Governments is at \$1,500.
10. Vision Municipal Solutions has an annual software maintenance agreement of \$1,745.
11. City Hall will continue to lease a Kyocera copier for a cost of \$105 per month.
12. Medical insurance will increase by 10%, Dental by 0%, and Vision by 0%. The City will pay for the increase in the Medical/Dental insurance coverage for 2011, at an increase of \$59.95 per employee per month.
13. The state retirement program increased the employer contribution rate from 5.3% in 2010 to 8.61% in 2011. The employee contribution rate was increased from 3.9% to 4.59%.
14. The City increased its insurable property value by 17% and incurred a 5% rate increase in 2010. Insurance coverage has been allocated to the various funds primarily based on insurable value.

101 STREET FUND

Due to budget constraints, no new equipment has been approved for purchase. Currently the Streets Fund provides for stormwater costs including debt service. The council intends to explore the potential need for an improved stormwater system while funding the committed costs of the existing infrastructure.

104 TOURISM

1. Merchants Association requested a total of \$15,000 for expenditures in 2011. The appropriation is \$8,500.
2. Columbia-Pacific Heritage Museum requested a total of \$6,000 for expenditures in 2011. \$6,000 is appropriated. Additionally, \$5,500 has been appropriated from this fund to provide insurance on the building the museum rents from the city.
3. The Visitors Bureau was appropriated \$8,500 after requesting \$15,000. An additional \$769 is appropriated for the Visitors Bureau building.

Lodging tax revenues have been trending down and have resulted in lower appropriations. The council intends to investigate all available methods of collecting lodging tax to ensure they have been considered.

301 EXCISE RESERVE FUND

The Real Estate Excise Tax revenue in the amount of \$8,000 is estimated. No expenditures are appropriated for the fund.

401 WATER FUND

The estimated revenues and expenditures of \$608,557 are for daily maintenance and operation of the plant as well as repayment of long-term debt. The focus for 2011 will be to ensure the plant is up to Department of Ecology requirements. The water comprehensive plan is a year behind in its required update and is budgeted to occur in 2011. Additionally, the city intends to continue to install radio-read meters and to line the wood reservoir to reduce water loss. Grant and low-interest loans are being sought to fund a new filter, appropriate chemical storage at the plant, and a more efficient back wash process.

403 WATER/SEWER LOAN REDEMPTION

Revenues are transferred from the water and sewer accounts to provide for payments of long-term debt redemption.

404 WATER/SEWER BOND RESERVE FUND

The reserve account is to provide for a yearly payment based on debt covenants for the Bonds, USDA and SRF loans. Currently the City must put \$9,102 into a reserve account until the total yearly payments are on reserve for each specific loan. In addition, an

interfund loan from the Sewer fund is in re-payment. Once the interfund loan is repaid in 2011, the reserves will be in compliance with the existing debt covenants.

409 SEWER FUND

The estimated revenue and expenditures of \$1,034,859 are for daily maintenance and operation of the plant as well as repayment of long-term debt and necessary capital expenditures. Appropriations have been made to replace a pump, rebuild the hydro-gridder, and replace the grit trailer. Reserves are being established to fund short-lived assets and appropriations have been made to maintain the current facility. The focus in 2011 will be to maintain the existing facility while seeking funds to make repairs and improvements to the aging sewer line infrastructure.

Mike Cassinelli, Mayor

City of Ilwaco
2011 Budget

001 GENERAL FUND

ESTIMATED REVENUES -

General Property Tax	117,780
General Property Tax-IVFD Truck	-
Timber Tax	-
General Sales Tax	185,000
B&O Tax	42,660
Garbage 6% Tax	13,800
Charter Cable 6% Tax	16,523
Telephone 6% Tax	18,420
Electric 6% Tax	75,981
Water Utility Tax	32,606
Fire Hydrant Fee	11,412
Sewer Utility Tax	45,153
Leasehold Excise Tax	20,220
Gambling Tax	-
TOTAL	579,556

LICENSES & PERMITS

Business License	36,744
Building Permit Fees	7,560
TOTAL	44,304

INTERGOVERNMENTAL REVENUE

PUD Privilege Tax	8,000
FEMA Grant	-
PORT OF ILWACO - MUSEUM water/sewer	1,300
ARRA/JUSTICE ASSISTANCE	
PCOG for Fire Station	25,000
PCOG - Comm Bldg	18,979
TOTAL	53,279

STATE ENTITLEMENTS

Sales & Use Equalization	-
Criminal Justice High Crime	1,175
Criminal Justice Low Population	1,000
Criminal Justice DCD Area 3	-
Criminal Justice DCD#4	1,500
Criminal Justice Spec. Programs	850
DUII Cities	200
Liquor Excise Tax	5,500
Liquor Board Profits	7,000
TOTAL	17,225

CHARGES FOR SERVICES

Photocopying	100
Fire Protection Services	5,210
Planning Application Fees	8,400
TOTAL	13,710

FINES AND FORFEITS

Municipal Court Fines	3,605
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ESTIMATED EXPENDITURES -

Official Publications	2,000
Custodian	-
Software Support Services (Vision)	1,000
Software Upgrade	-
Insurance - CityHall/Shop	7,334
Electricity - City Hall	7,831
Garbage Services	605
Repair & Maintenance	200
Miscellaneous	100
Mayor/Council Salaries	18,000
Mayor/Council Benefits	1,557
Travel/Meals/Lodging	1,500
City Water-Museum	1,135
City Sewer-Museum	1,890
City Water - City Hall	1,135
City Sewer - City Hall	1,890
Miscellaneous	2,000
Election Costs	2,000
Court - Remit to state	2,500
Municipal Court Services	16,000
Administrative Salaries	57,206
Administrative Benefits	20,406
Office & Operating	5,500
Small Tools & Equipment	500
Professional Services	3,000
Communication	4,080
Travel/Meals/Lodging	1,000
Planning Secretary	1,200
Insurance - Comm Bldg	5,275
Electricity	414
Garbage Services	2,911
Ongoing Education	1,500
Audit Costs	17,200
Training	-
Web Page	1,500
Legal Services	15,000
AWC Dues	550
Pacific Council of Governments	1,500
Pacific County EDC	500
Archive Imaging	-
TOTAL	207,920

LAW ENFORCEMENT

Law Enforcement	190,466
TOTAL	190,466

FIRE DEPARTMENT

Salaries & Wages	14,400
Benefits	11,176
Board of Volunteer Firemen	2,100
Life & Disability Insurance	3,100
Operating Expenses (\$21k to be pd from proc	27,112
Gasoline	1,000
Small Tools & Equipment	2,840

City of Ilwaco
2011 Budget

001 GENERAL FUND

ESTIMATED REVENUES -

City-Crime Victims	100
TOTAL	3,705

MISCELLANEOUS REVENUE

Interest Earnings	-
Interest on Sales Tax	500
Park Donations	-
Community Building Rents	1,250
Community Building Electricity	11,500
Black Lake Fishing Derby Donations	3,475
Other	2,400
TOTAL	19,125

NON REVENUES

Trauma Care	170
Auto Theft	220
Brain Trauma	40
State Portion	1,300
State 30% PSEA	700
Surety Deposit	-
JIS Account	225
Transfer in from 101 - Bldg. Rental	15,000
Transfer in from 401 - Bldg Rental	7,500
Transfer in from 409-Bldg Rental	7,500
Transfer from 107	-
Transfer from 106	-
Insurance proceeds	-

TOTAL	32,655
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GRAND TOTAL ALL REVENUES	763,559
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ESTIMATED EXPENDITURES -

Training/Attendance	11,300
Professional Service - inocculations (pd w/gr)	8,700
Communication	4,440
Insurance	9,504
Malpractice Insurance	-
Electricity	2,208
Water	451
Sewer	1,140
Repairs & Maintenance	2,245
Misc.	-
TOTAL	101,716

OTHER SERVICES

Postage Meter Rental	1,452
Correctional Institution	3,500
Juvenile Facility	50
Emergency Services	5,426
Dispatch Services	27,921
Drug Task Force	2,000
TOTAL	40,349

PHYSICAL ENVIRONMENT

Air Pollution Control	468
Planner Services	25,000
Planner Services-Comprehensive Plan	-
Alcohol Program 2%	250
Festival Banners	-
Black Lake Fishing Derby	3,475
TOTAL	29,193

Comm Bldg Other Water	739
Comm Bldg Other Sewer	1,140
Comm Bldg Other Electric	6,624
Comm Bldg Other Mntc	1,000
Miscellaneous	600
TOTAL	10,103

LIBRARY

Custodian	3,900
Insurance	5,275
Electricity	2,208
City Water	750
City Sewer	1,140
Repairs & Maintenance	500
Miscellaneous	100
TOTAL	13,873

PARK

Salaries & Wages	14,744
Benefits	5,226
Office & Operating	3,000
Small Tools & Equipment	2,000
Electricity	2,926
City Water	2,508
City Sewer	3,287
Insurance	2,286
Repairs & Maintenance	3,500

City of Ilwaco
2011 Budget

001 GENERAL FUND

ESTIMATED REVENUES -

GRAND TOTAL ALL REVENUES 763,559

ESTIMATED EXPENDITURES -

Vehicle Purchase 2,500
Miscellaneous 500
TOTAL 42,476

NON REVENUE TRANSFER
Transfer to 002 Fire (bond pmt) -
TOTAL -

LOAN REPAYMENT
Inter fund loan pmt -
USDA 97-09 Principal 16,023
USDA 97-09 Interest 10,505
Bond Pmt - Principle 30,582
Bond Pmt - Interest 46,850
Bank of Pacific - Community Building - Prin 14,938
Bank of Pacific - Community Building - Int 14,089
132,988

CAPITAL EXPENDITURES
Government Facility -
Administrative Equipment -
Fire Hall Rebuild/Project Manager 15,500
Fire Truck & Equipment -
FEMA grant -Fire Hose -
Loan Paydown 170,000
Long Beach Police Subgrant -
TOTAL 185,500

GRAND TOTAL 954,584

2011 SURPLUS / SHORTFALL (191,025)

DISPOSITION OF PRIOR YEAR CARRYOVER /SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR 270,078
ADD TO CURRENT YEAR SURPLUS -
COVER CURRENT YEAR SHORTFALL (191,025)
RESERVE FOR FUTURE (Ending Balance) 79,053
Future requirements of surplus:
Project Manager 2012 pmt 15,500
AWC pmts 47,500
Emergency Reserves 50,000
Karnofski Deposit 4,000
Operating Reserve @12.5% 79,512
Fire Equipment Reserve 21,070
Fire Truck Reserve 7,500
Desired Reserves 225,082
Reserve (shortfall) (146,029)

City of Ilwaco
2011 Budget

101 STREET FUND
ESTIMATED REVENUES -

General Property Tax	78,520
Motor Vehicle Fuel Tax	24,384
MV Fuel Tax (STP Money)	-
Charges for Services	-
Interest	-
Transfer from Street Equip Rsv (103)	1,502
GRAND TOTAL REVENUES	104,406

ESTIMATED EXPENDITURES

Salaries & Wages	35,540
Benefits	12,910
Roadway Operating	3,500
Roadway Equipment	1,500
Storm Drain Operating	2,000
Street Light Operating	6,230
Traffic Operating	-
Ice Control Operating	300
Street Cleaning	1,000
Road Side Operating	1,000
Office & Operating	1,000
Vehicle Purchase	-
Gas & Oil	1,500
Small Tools & Equipment	500
Safety Training	100
Admin. Maintenance	-
Web Page	-
Insurance	2,068
Construction Equipment	-
Roadway Construction	-
Storm Drainage Supplies	500
Drainage Construction	1,000
Overlook Loop/Beards Hollow	-
Sidewalks	5,000
Transfer To Street Equipment Fund	-
Transfer to 001 - Building Rental	15,000
PWTF 04-691-PRE-116; Phase #2- Principal	1,496
PWTF 04-691-PRE-116; Phase #2- Interest	209
PWTF 05-691-023; Phase#2 -Principal	20,260
PWTF 05-691-023; Phase#2 -Interest	6,078
DOE #19900038 Strmwtr - Principal	3,051
DOE #19900038 Strmwtr - Interest	1,668
Reserve/Contingency	-
Miscellaneous	-

GRAND TOTAL ALL REVENUES 104,406

GRAND TOTAL EXPENDITURES 123,412

2011 SURPLUS / SHORTFALL (19,006)

DISPOSITION OF PRIOR YEAR CARRYOVER / CURRENT YEAR SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	25,965
ADD TO CURRENT YEAR SURPLUS	-
COVER CURRENT YEAR SHORTFALL	(19,006)
RESERVE FOR FUTURE (Ending Balance)	6,959

City of Ilwaco
2011 Budget

104 TOURISM

ESTIMATED REVENUES

Hotel-Motel Tax	25,000
Investment Interest	130
TOTAL	25,130

ESTIMATED EXPENDITURES

Ilwaco Merchants Assoc.	8,500
Marketing Contract - Visitors Bureau	8,500
Visitors Bureau	-
Fishing Derby	500
Ilwaco Musuem - insurance	5,500
Ilwaco Musuem	6,000
Visitors Bureau Bldg - City Portion	769
Misc.	-
Contingency/Reserve	-

GRAND TOTALS ALL REVENUES 25,130

GRAND TOTAL EXPENDITURES 29,769

2011 SURPLUS / SHORTFALL (4,639)

DISPOSITION OF PRIOR YEAR CARRYOVER / CURRENT YEAR SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	12,969
Revenues	25,130
Expenses	(29,769)
COVER CURRENT YEAR SHORTFALL	(4,639)
RESERVE FOR FUTURE (Ending Balance)	8,330

City of Ilwaco
2011 Budget

301 EXCISE RESERVE FUND

ESTIMATED REVENUES

ESTIMATED EXPENDITURES

		Contingency	
Real Estate Excise Tax	8,000	TOTAL	-
GRAND TOTAL ALL REVENUES	8,000	GRAND TOTAL EXPENDITURES	-
		2011 SURPLUS / SHORTFALL	8,000

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	37,591
ADD TO CURRENT YEAR SURPLUS	8,000
COVER CURRENT YEAR SHORTFALL	-
RESERVE FOR FUTURE (Ending Balance)	45,591

City of Ilwaco
2011 Budget

401 WATER FUND
ESTIMATED REVENUES

Water Sales	543,437
TOTAL	543,437
Investment Interest	1,206
Water Connections	7,164
Other	-
TOTAL	8,370

ESTIMATED EXPENDITURES

Salaries & Wages	150,100
Benefits	47,189
TOTAL	197,289
Operation & Maintenance	36,000
Chemicals	25,000
Quarterly Excise Payment	27,329
Annual Meter Calibrations	2,500
DOE Annual Permit	4,025
Gasoline Products	6,000
Intertie Water	-
Small Tools & Equipment	1,300
TOTAL	102,154
Professional Services	14,000
Attorney Fees	1,000
Communications	3,120
Travel/Meals/Lodging	2,500
Safety Training	2,000
Insurance	20,355
Electricity	29,880
Water	-
Sewer	-
Vehicle Repairs/Maint.	1,000
Water Line Replacement	-
Web Page	-
Misc.	-
TOTAL	73,855
TOTAL OPERATION & MAINTENANCE	373,298
Vehicle Purchase	5,000
Software Upgrade	4,600
Equipment	40,000
Water Comp Plan engineering	35,000
Safety training	-
Construction Projects - repair wood reservoir	75,000
TOTAL	159,600
Contingency/Reserve	-
TOTAL	-
TOTAL CAPITAL EXPENDITURES	159,600
LOAN REPAYMENT	
PWTF-94206 Principal	3,994
PWTF 94206 Interest	320
Pmt on new loan to be taken for plant	40,000
Transfer to 405 Maint. Reserve	-
Transfer to 001 - Building Rental	7,500
Transfer to 403 - Intertie Loan USDA 91-01	4,355
Transfer to 403 -PWTF 04-65104-013	19,491
TOTAL DEBT PAYMENTS	75,659
GRAND TOTALS ALL REVENUES	551,807
GRAND TOTAL EXPENDITURES	608,558
2011 SURPLUS / SHORTFALL	(56,751)

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	120,552	2011 Ending Fund Balance	63,801
Revenues	551,807	Less:	
Expenses	(448,958)	Equipment Replacement	23,527
Net Collections (Usage) from Operations Activity	102,849	Emergency Reserve	100,000
Reserve Including 2011 Contribution	223,401	Operating Reserve 12.5% of expens	46,662
Utilization of Reserve for Capital Items - 2011	(159,600)	Loan Repayment (see fund 404)	-
RESERVE FOR FUTURE (Ending Balance)	63,801	New Construction Reserve	-
		Desired Reserves	170,189
		Reserve Shortfall	(106,388)

City of Ilwaco
2011 Budget

403 - W/S BOND REDEMPTION
ESTIMATED REVENUES

Transfer from Water Intertie Loan USDA 91-01	4,355
Transfer From Sewer USDA 92-07	141,763
Transfer From Sewer USDA SBR #3	61,368
Transfer From Sewer PWTF 97-791-007	15,873
Transfer From Sewer PWTF 04-691	1,706
Transfer From Sewer PWTF 05-691	26,339
Transfer From Sewer SRF 94-08	104,308
Transfer from Sewer PWTF 06-962-017	13,802
Transfer from Sewer B of P 2008	29,648
Transfer from Water PWTF 04-65104-013	19,491
Investment Interest	-

ESTIMATED EXPENDITURES

USDA 91-01 Principal & Interest	4,355
USDA 92-07 Principal & Interest	141,763
USDA SBR #3 Principal & Interest	61,368
PWTF 97-791-007 Principal & Interest	15,873
PWTF 04-691-PRE-116; Phase #2- Principal	1,496
PWTF 04-691-PRE-116; Phase #2- Interest	209
PWTF 05-691-023; Phase#2 -Principal	20,260
PWTF 05-691-023; Phase#2 -Interest	6,078
SRF 94-08 Principal Only	104,308
PWTF 06-962-0017 Principal & Interest	13,802
B of P 2008 Principal & Interest	29,648
PWTF 04-65104-013	19,491

GRAND TOTALS ALL REVENUES 418,652

GRAND TOTAL EXPENDITURES 418,652

2011 SURPLUS / SHORTFALL -

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	-
REVENUES	418,652
EXPENSES	(418,652)
ADD TO CURRENT YEAR SURPLUS	-
COVER CURRENT YEAR SHORTFALL	-
PLANNED DISPOSABLE SURPLUS	-
XFER TO RESERVE FUND	-
IN-FUND CONTINGENCY	-
RESERVE FOR FUTURE (Ending Balance)	-

City of Ilwaco
2011 Budget

404- W/S BOND RESERVE
ESTIMATED REVENUES

ESTIMATED EXPENDITURES

Interfund Loan Replacement 001	-	Reserve	
Interfund Loan Replacement 409	26,250		
WWTP Bond Reserve-2004-#92-10	6,137		
WWTP Bond Reserve-2008-BofP	2,965		
GRAND TOTALS ALL REVENUES	35,352	GRAND TOTAL EXPENDITURES	-
		2011 SURPLUS / SHORTFALL	35,352

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	273,539	
ADD TO CURRENT YEAR SURPLUS	35,352	
RESERVE FOR FUTURE (Ending Balance)	308,891	
Debt Covenants		
1987 #91-01	4,500	
1999 #92-07	141,762	
2000 #L9400008	104,307	
2004 #92-10	67,505	
2008 BofP	11,860	
2011 Year End Reserve Requirement	<u>329,934</u>	
Shortfall due to interfund loan	(21,043)	

City of Ilwaco
2011 Budget

409 - SEWER FUND
ESTIMATED REVENUES

Seaview Sewer Dist. Fees	113,219
Seaview RD Loan Match	64,860
Seaview SRF Loan Match	40,415
TOTAL	218,494
Sewer Service Charges	752,548
Investment Income	-
Sewer Connections	17,910
Other	500
TOTAL	770,958
Loan for First Street Sewer Engineering	68,850
Transfer from 419	
TOTAL	68,850
GRAND TOTAL ALL REVENUES	1,058,302

ESTIMATED EXPENDITURES

Salaries & Wages	101,167
Benefits	36,133
TOTAL	137,301
Operation & Maintenance	31,640
Chemicals	27,100
Excise Tax	15,090
Annual Meter Calibrations	7,600
DOE Annual Permit	9,200
Screen Panels & Brushes	5,800
Gas/Oil Products	6,500
Small Tools	2,500
TOTAL	105,430
Professional Services	-
Attorney Fees	2,000
Communications	5,000
Travel/Meals/Lodging	1,000
Training	1,000
Insurance	13,842
Electricity	58,973
City Water	4,826
City Sewer	1,135
Garbage Services	1,890
Repairs & Maint.	10,000
Spray Sludge Disposal Site	24,000
Annual Pipe Clean/TV Inspection	6,000
Misc.	500
TOTAL	130,166
TOTAL OPERATION & MAINTENANCE	372,897
Machinery & Equipment	37,000
Sewer Line Replacement/repair	12,350
First Street Sewer Line Engineering	76,500
Software Upgrade	12,100
Treatment Plant Roof	40,000
Vehicle Purchase - Grit trailer	5,000
SBR#3 Pump	28,000
TOTAL	210,950
Contingency	9,000
TOTAL	9,000
TOTAL CAPITAL EXPENDITURES	219,950
Transfer to 001-Building Rental	7,500
TOTAL	7,500
INTERFUND LOAN REPMT	26,250
To 403 USDA Redemption 92-07	141,763
To 403 SRF Bond Redemption - SRF 94-08	104,308
To 403 WWTP PWTF Redemption-97-791-007	15,873
To 404 WWTP Bond Reserve-2008-B of P	2,965
To 403 WWTP B of P - 2008	29,648
To 403 WWTP 91-01	4,354
To 403 WWTP USDA 2004 Redemption-SBR #3	61,368
To 404 WWTP Bond Reserve-2004-#92-10	6,137
To 403 WWTP PWTF 06-962-017	13,802
To 403 WWTP PWTF Redemption-05-691-023	26,339
To 403 WWTP PWTF Redemption-04-691-PRE-11	1,706
TOTAL DEBT PAYMENTS	434,512
GRAND TOTAL EXPENDITURES	1,034,859
2011 SURPLUS / SHORTFALL	23,443

GRAND TOTALS ALL REVENUES

1,058,302

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	37,675
Revenues	1,058,302
Expenses	(1,034,859)
Net Collections (Usage) from Operations Activity	243,393
Reserve Including 2011 Contribution	281,068
Utilization of Reserve for Capital Items - 2011	(219,950)
RESERVE FOR FUTURE (Ending Balance)	61,118

2011 Ending Fund Balance	61,118
Less:	
Equipment Replacement	23,527
Loan Repayment Rsv (see Fund 404)	-
New Construction Rsv	-
Emergency Reserve	100,000
Property purchase reserve	1,440,000
Operating Reserve 12.5% of expense	46,612
Desired Reserve	1,610,139
Reserve shortfall	(1,549,021)