

SEWER FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008  
FUND 525

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Operating Revenue</u>						
Charges For Services	16,610,496	18,000,000	7,851,505	17,000,000	18,000,000	16,500,000
Total	<u>\$ 16,610,496</u>	<u>\$ 18,000,000</u>	<u>\$ 7,851,505</u>	<u>\$ 17,000,000</u>	<u>\$ 18,000,000</u>	<u>\$ 16,500,000</u>
<u>Operating Expenses</u>						
Salaries & Benefits	1,566,837	952,501	866,413	1,732,825	2,208,253	2,211,137
Maintenance & Operation	5,345,945	10,086,722	2,801,310	10,086,722	10,561,472	10,573,472
Total	<u>\$ 6,912,781</u>	<u>\$ 11,039,223</u>	<u>\$ 3,667,722</u>	<u>\$ 11,819,547</u>	<u>\$ 12,769,725</u>	<u>\$ 12,784,609</u>
Operating Income or (Loss)	<u>\$ 9,697,715</u>	<u>\$ 6,960,777</u>	<u>\$ 4,183,783</u>	<u>\$ 5,180,453</u>	<u>\$ 5,230,275</u>	<u>\$ 3,715,391</u>
Non-Operating Revenue	1,754,399	1,700,000	1,267,750	2,520,000	1,700,000	2,500,000
Non-Operating Expense	(1,000,000)	(1,020,000)	(1,020,000)	(1,020,000)	(1,040,000)	(1,040,000)
Net Income or (Loss)	<u><u>\$ 10,452,114</u></u>	<u><u>\$ 7,640,777</u></u>	<u><u>\$ 4,431,533</u></u>	<u><u>\$ 6,680,453</u></u>	<u><u>\$ 5,890,275</u></u>	<u><u>\$ 5,175,391</u></u>

SEWER FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008  
FUND 525

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Estimated Financing Resources</u>						
<u>Revenue</u>						
Charges For Services	16,610,496	18,000,000	7,851,505	17,000,000	18,000,000	16,500,000
Misc & Non Operating Revenue	1,754,399	1,700,000	1,267,750	2,520,000	1,700,000	2,500,000
Fund Balance - Prior Year	-	2,476,408	-	3,436,732	7,054,725	8,869,609
Total Estimated Financing Resources	<u>\$ 18,364,895</u>	<u>\$ 22,176,408</u>	<u>\$ 9,119,255</u>	<u>\$ 22,956,732</u>	<u>\$ 26,754,725</u>	<u>\$ 27,869,609</u>
<u>Estimated Requirements</u>						
Salaries & Benefits	1,566,837	952,501	866,413	1,732,825	2,208,253	2,211,137
Maintenance & Operation	5,345,945	10,086,722	2,801,310	10,086,722	10,561,472	10,573,472
Capital	228,549	97,185	7,185	97,185	325,000	425,000
Capital Projects	-	10,020,000	-	10,020,000	12,620,000	13,620,000
Charges to Other Funds	-	-	-	-	-	-
Transfer to Other Funds	1,000,000	1,020,000	1,020,000	1,020,000	1,040,000	1,040,000
Unallocated	10,223,565	-	4,424,348	-	-	-
Total Estimated Requirements	<u>\$ 18,364,895</u>	<u>\$ 22,176,408</u>	<u>\$ 9,119,255</u>	<u>\$ 22,956,732</u>	<u>\$ 26,754,725</u>	<u>\$ 27,869,609</u>

SEWER FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 525

<u>Source</u>	<u>Actual Resources 2005-2006</u>	<u>Original Estimate 2006-2007</u>	<u>Year to Date 12/31/06</u>	<u>Revised Estimated 2006-2007</u>	<u>Prior Estimate 2007-2008</u>	<u>Budget 2007-2008</u>
<u>Charges For Services</u>						
34755 Collectible - Non Performanc	-	-	-	-	-	-
35900 Sewer Service Fees	16,126,451	16,100,000	7,329,601	16,100,000	16,100,000	16,100,000
35910 Sewer Service Fees-C. V.	-	1,500,000	-	-	1,500,000	-
35920 Sewer Facility Charge	484,045	400,000	521,904	900,000	400,000	400,000
Total	<u>\$ 16,610,496</u>	<u>\$ 18,000,000</u>	<u>\$ 7,851,505</u>	<u>\$ 17,000,000</u>	<u>\$ 18,000,000</u>	<u>\$ 16,500,000</u>
<u>Misc &amp; Non Operating Revenue</u>						
31250 Disaster Relief Reimb	-	-	-	-	-	-
38560 Miscellaneous Revenue	57,064	-	10,803	20,000	-	-
38710 Interest & Inv. Revenue	2,471,045	1,700,000	1,256,947	2,500,000	1,700,000	2,500,000
38715 Interest & Inv. (GASB 31)	(773,710)	-	-	-	-	-
39080 Sales of Property	-	-	-	-	-	-
Total	<u>\$ 1,754,399</u>	<u>\$ 1,700,000</u>	<u>\$ 1,267,750</u>	<u>\$ 2,520,000</u>	<u>\$ 1,700,000</u>	<u>\$ 2,500,000</u>
Total Revenue	<u>\$ 18,364,895</u>	<u>\$ 19,700,000</u>	<u>\$ 9,119,255</u>	<u>\$ 19,520,000</u>	<u>\$ 19,700,000</u>	<u>\$ 19,000,000</u>

	<u>Actual Expenditures 2005-2006</u>	<u>Current Year Appropriation 2006-2007</u>	<u>Year to Date Expenditures 12/31/06</u>	<u>Estimated Expenditures 2006-2007</u>	<u>Prior Estimate 2007-2008</u>	<u>Budget 2007-2008</u>
Account Summary						
<u>Financial</u>						
Salaries & Benefits	1,566,267	952,501	330,050	660,100	994,390	997,274
Maintenance & Operation	5,230,687	9,447,272	2,677,172	9,447,272	9,952,272	9,856,892
Capital	228,549	-	-	-	25,000	25,000
Charges-Other Depts	-	-	-	-	-	-
Total	<u>\$ 7,025,503</u>	<u>\$ 10,399,773</u>	<u>\$ 3,007,221</u>	<u>\$ 10,107,372</u>	<u>\$ 10,971,662</u>	<u>\$ 10,879,166</u>

## Personnel Classification Detail

	Actual 2005-2006	Budget 2006-2007	Estimated 2006-2007	Prior Est. 2007-2008	Budget 2007-2008
Administrative Associate	0.25	0.25	0.25	0.25	0.00
Accountant II	0.00	0.00	0.00	0.00	0.25
Assistant City Attorney	0.00	0.00	0.00	0.00	0.30
Assistant Environmental Technician	0.00	0.00	0.00	0.00	1.50
Civil Engineer I	1.00	1.00	1.00	1.00	1.00
Civil Engineering Associate	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney	0.30	0.30	0.30	0.30	0.00
Engineering Aide	1.00	1.00	1.00	1.00	1.00
Environment Program Specialist	1.00	1.00	1.00	1.00	0.00
General Council	0.00	0.00	0.00	0.00	0.30
GIS Analyst	1.00	1.00	1.00	1.00	1.00
IT Applications Specialist	1.00	1.00	1.00	1.00	1.00
Legal Secretary	0.20	0.20	0.20	0.20	0.00
Legal Executive Secretary	0.00	0.00	0.00	0.00	0.10
Maintenance Services Administrator	0.10	0.10	0.10	0.10	0.00
Office Services Specialist II	0.00	0.00	0.00	0.00	2.00
Sr. Assistant City Attorney	0.30	0.30	0.30	0.30	0.00
Sr. Environmental Program Specialist	0.00	0.00	0.00	0.00	0.50
Storm Water Specialist	1.00	1.00	1.00	1.00	0.00
Wastewater Crew Supervisor	1.00	1.00	1.00	1.00	0.00
Wastewater Maintenance Superintendent	1.00	1.00	1.00	1.00	0.00
Wastewater Maintenance Worker	10.00	10.00	10.00	10.00	0.00
Wastewater Technician	2.00	2.00	2.00	2.00	0.00
TOTAL	<u>22.15</u>	<u>22.15</u>	<u>22.15</u>	<u>22.15</u>	<u>9.95</u>

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Salaries &amp; Benefits</u>						
41100 Salaries	1,164,313	709,562	239,702	479,403	741,489	744,373
41200 Overtime	61,976	6,799	5,210	10,420	6,799	6,799
41300 Hourly Wages	-	79,568	10,085	20,169	79,568	79,568
41600 Compensated Absences	21,431	7,315	4,650	9,301	7,698	7,698
41700 Other Benefits	4,341	700	313	626	700	700
41800 Life Insurance	1,756	618	360	720	641	641
41900 Disability Insurance	6,903	3,454	1,323	2,645	3,619	3,619
42000 Vision Insurance	1,591	1,644	387	775	1,644	1,644
42100 Medical Insurance	120,791	52,775	24,029	48,058	55,596	55,596
42200 Dental Insurance	13,090	-	2,502	5,004	-	-
42300 Unemployment Insurance	1,227	610	255	510	641	641
42400 Compensation Insurance	51,260	15,542	10,659	21,317	16,378	16,378
42500 Medicare	17,237	8,839	3,648	7,296	9,302	9,302
42600 Social Security/PARS	-	1,034	300	600	1,034	1,034
42700 PERS Retirement	100,351	64,041	26,628	53,255	69,281	69,281
Total	<u>1,566,267</u>	<u>952,501</u>	<u>330,050</u>	<u>660,100</u>	<u>994,390</u>	<u>997,274</u>

Maintenance & Operation Detail

42800 Auto Allowance	407	-	110	-	-	-
42900 Uniform Allowance	1,650	-	-	-	-	-
43050 Repairs-Bldgs & Grounds	361	500	2,866	500	500	500
43060 Utilities	11,325	13,000	8,168	13,000	13,000	13,000
43110 Contractual Services	2,682,291	6,760,000	1,403,803	6,760,000	7,265,000	7,265,000
43150 City Services	277,877	349,437	182,091	349,437	349,437	324,092
44100 Repairs to Equipment	10,915	2,500	-	2,500	2,500	2,500
44120 Repairs to Office Equip	4,430	2,500	894	2,500	2,500	2,500
44200 Advertising	65	-	-	-	-	-
44250 Communication Maint	-	750	-	750	750	750
44300 Telephone	3,074	2,500	961	2,500	2,500	2,500
44350 Vehicle Maintenance	167,809	15,000	5,684	15,000	15,000	15,000

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
44450 Postage	189	250	-	250	250	250
44550 Travel	153	3,000	679	3,000	3,000	3,000
44600 Laundry & Towel Service	2,197	-	998	-	-	-
44650 Training	5,441	-	729	-	-	-
44700 Computer Software	-	2,000	649	2,000	2,000	2,000
44750 Insurance & Surety Bonds	51,483	43,111	19,035	43,111	43,111	50,000
44800 Membership and Dues	559	-	2,027	-	-	-
45100 Books	-	-	66	-	-	-
45150 Furniture & Equipment	3,743	7,500	-	7,500	7,500	7,500
45170 Computer Hardware	1,038	-	-	-	-	-
45250 Office Supplies	9,519	3,000	1,005	3,000	3,000	3,000
45300 Small Tools	425	-	-	-	-	-
45350 General Supplies	20,497	25,000	1,448	25,000	25,000	25,000
45450 Printing and Graphics	472	-	-	-	-	-
46000 Depreciation	1,972,445	2,141,924	1,039,195	2,141,924	2,141,924	2,065,000
46500 Uncollectible Accounts	-	75,000	5,330	75,000	75,000	75,000
46900 Business Meetings	684	50	28	50	50	50
47000 Miscellaneous	2,140	250	1,405	250	250	250
47010 Discount Earned & Lost	(500)	-	-	-	-	-
Total	<u>\$ 5,230,687</u>	<u>\$ 9,447,272</u>	<u>\$ 2,677,172</u>	<u>\$ 9,447,272</u>	<u>\$ 9,952,272</u>	<u>\$ 9,856,892</u>

Account Summary	<u>Actual Expenditures 2005-2006</u>	<u>Current Year Appropriation 2006-2007</u>	<u>Year to Date Expenditures 12/31/06</u>	<u>Estimated Expenditures 2006-2007</u>	<u>Prior Estimate 2007-2008</u>	<u>Budget 2007-2008</u>
<u>Financial</u>						
Salaries & Benefits	570	-	108,504	217,008	204,419	204,419
Maintenance & Operation	115,258	398,150	52,423	398,150	366,700	386,980
Capital	-	-	-	-	-	-
Charges-Other Depts	-	-	-	-	-	-
<b>Total</b>	<b>\$ 115,827</b>	<b>\$ 398,150</b>	<b>\$ 160,927</b>	<b>\$ 615,158</b>	<b>\$ 571,119</b>	<b>\$ 591,399</b>



Personnel Classification Detail

	Actual <u>2005-2006</u>	Budget <u>2006-2007</u>	Estimated <u>2006-2007</u>	Prior Est. <u>2007-2008</u>	Budget <u>2007-2008</u>
Assistant Environmental Technician	0.00	0.00	0.00	0.00	1.50
Sr. Environmental Program Specialist	0.00	0.00	0.00	0.00	0.50
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Salaries &amp; Benefits</u>						
41100 Salaries	-	-	74,580	149,159	162,707	162,707
41200 Overtime	539	-	540	1,081	-	-
41300 Hourly Wages	-	-	12,996	25,993	-	-
41600 Compensated Absences	-	-	1,409	2,817	1,952	1,952
41700 Other Benefits	-	-	11	22	-	-
41800 Life Insurance	-	-	98	195	158	158
41900 Disability Insurance	-	-	405	810	911	911
42000 Vision Insurance	-	-	114	228	456	456
42100 Medical Insurance	-	-	4,930	9,860	14,127	14,127
42200 Dental Insurance	-	-	337	675	-	-
42300 Unemployment Insurance	1	-	88	176	163	163
42400 Compensation Insurance	23	-	3,683	7,366	4,010	4,010
42500 Medicare	8	-	1,275	2,549	2,360	2,360
42700 PERS Retirement	-	-	8,038	16,076	17,575	17,575
Total	570	-	108,504	217,008	204,419	204,419

Maintenance & Operation Detail

42800 Auto Allowance	12	100	-	100	100	100
43110 Contractual Services	41,112	357,000	36,754	357,000	327,000	327,000
43150 City Services	65	-	392	-	-	17,100
44100 Repairs to Equipment	-	1,800	-	1,800	1,800	1,800
44120 Repairs to Office Equip	-	100	-	100	100	100
44200 Advertising	7,880	-	-	-	-	-
44250 Communication Maint	-	500	-	500	500	500
44350 Vehicle Maintenance	124	500	-	500	500	500
44450 Postage	-	150	-	150	150	150
44650 Training	7	2,500	-	2,500	2,500	2,500
44750 Insurance & Surety Bonds	9	-	1,498	-	-	3,150
44760 Regulatory	-	23,000	-	23,000	25,000	25,000
45050 Periodicals & Newspapers	-	250	-	250	250	250

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
45100 Books	-	250	-	250	300	300
45150 Furniture & Equipment	267	1,000	-	1,000	1,000	1,000
45170 Computer Hardware	-	4,500	-	4,500	-	-
45250 Office Supplies	2	500	-	500	500	500
45300 Small Tools	6	-	-	-	-	-
45350 General Supplies	65,773	5,000	13,665	5,000	6,000	6,000
46000 Depreciation	-	-	-	-	-	30
46900 Business Meetings	-	-	114	-	-	-
47000 Miscellaneous	-	1,000	-	1,000	1,000	1,000
Total	<u>\$ 115,258</u>	<u>\$ 398,150</u>	<u>\$ 52,423</u>	<u>\$ 398,150</u>	<u>\$ 366,700</u>	<u>\$ 386,980</u>

Account Summary	<u>Actual Expenditures 2005-2006</u>	<u>Current Year Appropriation 2006-2007</u>	<u>Year to Date Expenditures 12/31/06</u>	<u>Estimated Expenditures 2006-2007</u>	<u>Prior Estimate 2007-2008</u>	<u>Budget 2007-2008</u>
<u>Financial</u>						
Salaries & Benefits	-	-	427,859	855,717	1,009,444	1,009,444
Maintenance & Operation	-	241,300	71,716	241,300	242,500	329,600
Capital	-	97,185	7,185	97,185	300,000	400,000
Charges-Other Depts	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 338,485</b>	<b>\$ 506,759</b>	<b>\$ 1,194,202</b>	<b>\$ 1,551,944</b>	<b>\$ 1,739,044</b>

## Personnel Classification Detail

	Actual <u>2005-2006</u>	Budget <u>2006-2007</u>	Estimated <u>2006-2007</u>	Prior Est. <u>2007-2008</u>	Budget <u>2007-2008</u>
Public Works Maintenance Svs. Admin	0.00	0.00	0.00	0.00	0.10
Sr. Wastewater Maintenance Worker	0.00	0.00	0.00	0.00	2.00
Storm Water Specialist	1.00	1.00	1.00	1.00	0.00
Wastewater Crew Supervisor	1.00	1.00	1.00	1.00	0.00
Wastewater Maintenance Crew Supervisor	0.00	0.00	0.00	0.00	2.00
Wastewater Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
Wastewater Maintenance Trainee	0.00	0.00	0.00	0.00	1.00
Wastewater Maintenance Worker	10.00	10.00	10.00	10.00	10.00
Wastewater Technician	2.00	2.00	2.00	2.00	0.00
TOTAL	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>16.10</u>

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Salaries &amp; Benefits</u>						
41100 Salaries	-	-	294,765	589,531	800,067	800,067
41200 Overtime	-	-	27,382	54,764	-	-
41300 Hourly Wages	-	-	1,675	3,351	-	-
41600 Compensated Absences	-	-	5,990	11,979	9,601	9,601
41700 Other Benefits	-	-	2,004	4,008	350	350
41800 Life Insurance	-	-	307	613	334	334
41900 Disability Insurance	-	-	1,610	3,220	3,754	3,754
42000 Vision Insurance	-	-	342	683	1,332	1,332
42100 Medical Insurance	-	-	38,778	77,557	72,152	72,152
42200 Dental Insurance	-	-	3,820	7,640	-	-
42300 Unemployment Insurance	-	-	324	648	800	800
42400 Compensation Insurance	-	-	13,536	27,071	23,041	23,041
42500 Medicare	-	-	4,060	8,120	11,605	11,605
42600 Social Security/PARS	-	-	22	44	-	-
42700 PERS Retirement	-	-	33,244	66,489	86,408	86,408
<b>Total</b>	<b>-</b>	<b>-</b>	<b>427,859</b>	<b>855,717</b>	<b>1,009,444</b>	<b>1,009,444</b>

Maintenance & Operation Detail

42900 Uniform Allowance	-	1,000	-	1,000	1,000	1,000
43050 Repairs-Bldgs & Grounds	-	500	-	500	500	500
43090 Equipment Usage	-	-	133	-	-	-
43110 Contractual Services	-	47,000	-	47,000	47,000	47,000
43150 City Services	-	-	75	-	-	60,500
44100 Repairs to Equipment	-	29,200	5,161	29,200	29,200	29,200
44120 Repairs to Office Equip	-	2,500	-	2,500	2,500	2,500
44250 Communication Maint	-	750	-	750	750	750
44300 Telephone	-	2,500	254	2,500	2,500	2,500
44350 Vehicle Maintenance	-	100,000	42,741	100,000	100,000	100,000
44450 Postage	-	250	-	250	250	250
44600 Laundry & Towel Service	-	2,500	226	2,500	2,500	2,500

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
44650 Training	-	14,000	2,194	14,000	14,000	14,000
44700 Computer Software	-	5,800	2,298	5,800	5,800	5,800
44750 Insurance & Surety Bonds	-	-	5,505	-	-	11,600
45150 Furniture & Equipment	-	7,500	-	7,500	7,500	7,500
45170 Computer Hardware	-	3,600	5,536	3,600	4,800	4,800
45250 Office Supplies	-	5,000	1,134	5,000	5,000	5,000
45350 General Supplies	-	19,000	6,203	19,000	19,000	19,000
46000 Depreciation	-	-	-	-	-	15,000
46900 Business Meetings	-	50	106	50	50	50
47000 Miscellaneous	-	150	149	150	150	150
Total	\$ -	\$ 241,300	\$ 71,716	\$ 241,300	\$ 242,500	\$ 329,600