

SEWER FUND *

| | ACTUAL 1982-83 | ACTUAL 1983-84 | ACTUAL 1984-85 | ACTUAL 1985-86 | ACTUAL 1986-87 | ACTUAL 1987-88 | ACTUAL 1988-89 | ACTUAL 1989-90 | ACTUAL 1990-91 | ACTUAL 1991-92 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Opening Balance July 1st | 1,562,429 | 1,087,479 | 924,186 | 1,392,354 | 1,389,640 | 1,195,786 | 1,545,367 | 1,302,724 | 1,570,641 | 1,353,082 |
| Recurring Revenues | | | | | | | | | | |
| Property Taxes | 314,672 | 342,941 | 361,721 | 398,918 | 493,235 | 604,207 | 656,786 | 720,690 | 764,229 | 802,946 |
| Interest Earnings | 190,868 | 115,299 | 150,523 | 101,473 | 65,274 | 69,535 | 97,258 | 109,140 | 107,152 | 98,611 |
| Sewer Service Charges ** | 297,242 | 227,872 | 710,946 | 742,510 | 670,773 | 659,705 | 646,719 | 699,726 | 804,077 | 806,619 |
| Other | 20,730 | 16,519 | 24,957 | 15,710 | 16,369 | 27,509 | 14,924 | 8,889 | 11,211 | 8,301 |
| Non-Recurring Revenues | 13,298 | 0 | 75,474 | 31,905 | 13,856 | 0 | 0 | 28,309 | 4,613 | 0 |
| Total Revenues | 836,810 | 702,631 | 1,323,621 | 1,290,516 | 1,259,507 | 1,360,956 | 1,415,687 | 1,566,754 | 1,691,282 | 1,716,477 |
| Operating Expenditures (Recurring) | | | | | | | | | | |
| Administration | (38,499) | (29,430) | (28,048) | (43,438) | (55,830) | (69,449) | (62,774) | (78,604) | (76,144) | (74,905) |
| Collection System Maintenance | (202,831) | (169,506) | (185,267) | (113,245) | (160,487) | (148,575) | (178,450) | (167,042) | (172,068) | (149,612) |
| Pump Station Maintenance | | | | | | | | | | |
| Town Forces | (34,699) | (63,047) | (27,121) | | | | | | | |
| CMSA | 0 | 0 | (12,356) | (200,953) | (209,368) | (184,384) | (192,899) | (192,992) | (261,580) | (276,206) |
| Sewage Treatment & Disposal | | | | | | | | | | |
| Sanitary District #1 | (85,217) | (101,867) | (55,000) | (60,369) | | | | | | |
| CMSA | 0 | 0 | (141,900) | (358,868) | (364,699) | (396,921) | (393,560) | (421,084) | (443,333) | (482,296) |
| Property Tax Collection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,764) | (12,936) |
| Total Operating Expenditures | (361,246) | (363,850) | (449,692) | (776,873) | (790,384) | (799,329) | (827,683) | (859,722) | (965,889) | (995,955) |
| Non-Operating Expenditures (Non-Recurring) | | | | | | | | | | |
| Equipment & Other Non-Recurring | (57,159) | 0 | (13,492) | (41,250) | (21,887) | (70,150) | (72,486) | (20,360) | (7,429) | (20,874) |
| Capital Maintenance Projects | (434,417) | 0 | (85,232) | (55,270) | (641,090) | (141,896) | (758,161) | (418,755) | (935,523) | (160,604) |
| Capital Improvement Projects | (458,938) | (502,074) | (307,037) | | | | | | | |
| Forgive Town Loan | 0 | 0 | 0 | (419,837) | | | | | | |
| Total Non-Operating Expenditures | (950,514) | (502,074) | (405,761) | (516,357) | (662,977) | (212,046) | (830,647) | (439,115) | (942,952) | (181,478) |
| Closing Balance June 30th | 1,087,479 | 924,186 | 1,392,354 | 1,389,640 | 1,195,786 | 1,545,367 | 1,302,724 | 1,570,641 | 1,353,082 | 1,892,126 |
| Segregation of Balance | | | | | | | | | | |
| Capital Maintenance | 53,112 | 0 | 155,719 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Equipment Replacement | 0 | 0 | 0 | 6,731 | 34,714 | 42,785 | 68,541 | 94,297 | 120,053 | 150,651 |
| Depreciation Reserve (Historical Cost) | 1,034,367 | 1,124,924 | 1,236,635 | 1,384,656 | 1,561,322 | 1,763,679 | 2,005,619 | 2,185,114 | 2,322,041 | 2,671,662 |
| Less Unfunded Deprec. (Historical Cost) | 0 | (200,738) | 0 | (1,747) | (400,250) | (261,097) | (771,436) | (708,770) | (1,089,012) | (930,187) |
| Total Balance | 1,087,479 | 924,186 | 1,392,354 | 1,389,640 | 1,195,786 | 1,545,367 | 1,302,724 | 1,570,641 | 1,353,082 | 1,892,126 |
| * Presented on the Modified Accrual Basis of Accounting | | | | | | | | | | |
| ** Sewer Service Charge Per User Unit | 63+2 | 48+2 | 153+2 | 153+2 | 130+2 | 130+2 | 130+2 | 130+2 | 138+2 | 142+2 |

SEWER FUND *

| | ACTUAL 1992-93 | ACTUAL 1993-94 | ACTUAL 1994-95 | ACTUAL 1995-96 | ACTUAL 1996-97 | ACTUAL 1997-98 | ACTUAL 1998-99 | ACTUAL 1999-00 | ACTUAL 2000-01 | ACTUAL 2001-02 |
|---|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Opening Balance July 1st | 1,892,126 | 2,135,570 | 1,407,235 | 2,313,180 | 2,699,100 | 3,139,864 | 2,017,830 | 2,378,293 | 3,314,496 | 3,726,782 |
| Recurring Revenues | | | | | | | | | | |
| Property Taxes | 821,836 | 790,774 | 813,007 | 866,475 | 880,786 | 890,621 | 1,002,739 | 1,164,665 | 1,264,009 | 1,356,900 |
| Interest Earnings | 103,226 | 74,964 | 103,684 | 143,468 | 173,978 | 145,004 | 135,999 | 164,196 | 239,591 | 201,267 |
| Sewer Service Charges ** | 1,000,607 | 996,793 | 1,041,357 | 1,036,730 | 1,048,885 | 1,046,272 | 1,017,943 | 1,062,068 | 1,077,984 | 1,119,718 |
| Other | 12,018 | 9,673 | 12,262 | 8,453 | 10,292 | 8,253 | 8,173 | 10,718 | 11,958 | 19,640 |
| Non-Recurring Revenues | 0 | 74,496 | 158,509 | 35,723 | 54,401 | 34,361 | 25,400 | 75,068 | 201,794 | 0 |
| Total Revenues | 1,937,687 | 1,946,700 | 2,128,819 | 2,090,849 | 2,168,342 | 2,124,511 | 2,190,254 | 2,476,715 | 2,795,336 | 2,697,525 |
| Operating Expenditures (Recurring) | | | | | | | | | | |
| Administration | (79,218) | (69,919) | (78,658) | (77,244) | (106,738) | (126,155) | (130,156) | (155,915) | (159,896) | (218,207) |
| Collection System Maintenance | (185,484) | (155,652) | (169,783) | (170,632) | (183,501) | (215,895) | (186,871) | (158,535) | (207,244) | (262,971) |
| Pump Station Maintenance (CMSA) | (255,463) | (228,334) | (239,751) | (267,415) | (254,689) | (236,240) | (243,200) | (188,035) | (200,355) | (169,152) |
| Sewage Treatment & Disposal (CMSA) | (505,116) | (483,128) | (494,811) | (507,840) | (541,200) | (545,400) | (552,400) | (528,900) | (564,264) | (575,328) |
| Property Tax Collection | (8,125) | (15,113) | (14,723) | (14,380) | (15,082) | (15,436) | (15,357) | (17,994) | (16,230) | (15,692) |
| Total Operating Expenditures | (1,033,406) | (952,146) | (997,726) | (1,037,511) | (1,101,210) | (1,139,126) | (1,127,984) | (1,049,379) | (1,147,989) | (1,241,350) |
| Non-Operating Expenditures (Non-Recurring) | | | | | | | | | | |
| Equipment & Other Non-Recurring | (37,241) | (7,953) | (18,707) | (34,312) | (224,168) | (52,526) | (7,990) | (31,507) | (31,200) | (45,110) |
| Capital Maintenance Projects | (623,596) | (1,714,936) | (206,441) | (633,106) | (402,200) | (2,054,893) | (693,817) | (459,626) | (1,203,861) | (949,251) |
| Total Non-Operating Expenditures | (660,837) | (1,722,889) | (225,148) | (667,418) | (626,368) | (2,107,419) | (701,807) | (491,133) | (1,235,061) | (994,361) |
| Closing Balance June 30th | 2,135,570 | 1,407,235 | 2,313,180 | 2,699,100 | 3,139,864 | 2,017,830 | 2,378,293 | 3,314,496 | 3,726,782 | 4,188,596 |
| Segregation of Balance | | | | | | | | | | |
| Capital Maintenance | 0 | 0 | 671,000 | 813,100 | 1,785,400 | 672,000 | 862,600 | 1,062,000 | 1,284,000 | 1,680,000 |
| Capital Equipment Replacement | 141,020 | 156,092 | 171,034 | 209,088 | 54,809 | 53,145 | 67,348 | 85,601 | 109,522 | 126,061 |
| Depreciation Reserve (Historical Cost) | 3,039,560 | 3,358,447 | 4,049,368 | 4,488,575 | 4,990,256 | 5,518,652 | 6,175,011 | 6,867,139 | 7,560,976 | 8,259,053 |
| Less Unfunded Deprec. (Historical Cost) | (1,045,010) | (2,107,304) | (2,578,222) | (2,811,663) | (3,690,601) | (4,225,967) | (4,726,666) | (4,700,244) | (5,227,716) | (5,876,518) |
| Total Balance | 2,135,570 | 1,407,235 | 2,313,180 | 2,699,100 | 3,139,864 | 2,017,830 | 2,378,293 | 3,314,496 | 3,726,782 | 4,188,596 |
| * Presented on the Modified Accrual Basis of Accounting | | | | | | | | | | |
| ** Sewer Service Charge Per User Unit | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 | 188+2 |
| Estimated EDU's Per CMSA Charge | | | | | | | | | 5,532 | 5,532 |
| CMSA Charge Per User Unit | | | | | | | | | 102 | 104 |
| Actual EDU Counts | | | | | | | | | 5,832 | 5,941 |
| County Tax Billings | | | | | | | | | 7,680 | 7,674 |
| County Tax Roll EDU's | | | | | | | | | 5,725 | 5,796 |

SEWER FUND *
5/28/2010

| | ACTUAL 2002-03 | ACTUAL 2003-04 | ACTUAL 2004-05 | ACTUAL 2005-06 | ACTUAL 2006-07 | ACTUAL 2007-08 | ACTUAL 2008-09 | ESTIMATE 2009-10 | BUDGET 2010-11 | PROJECTION 2011-12 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------------|
| Opening Balance July 1st | 4,188,596 | 4,815,781 | 5,305,362 | 2,555,470 | (1,047,755) | 264,432 | 1,648,733 | 3,219,000 | 4,652,800 | 3,078,000 |
| Recurring Revenues | | | | | | | | | | |
| Property Taxes | 1,461,270 | 1,567,360 | 1,610,443 | 1,788,227 | 2,025,475 | 2,246,857 | 2,283,270 | 2,352,000 | 2,352,000 | 2,352,000 |
| Interest Earnings | 174,105 | 156,201 | 138,621 | 16,525 | 4,136 | 4,137 | 9,637 | 20,000 | 20,000 | 20,000 |
| Sewer Service Charges ** | 1,117,180 | 1,104,774 | 1,098,594 | 1,521,728 | 1,907,936 | 2,324,802 | 2,697,552 | 3,034,000 | 3,034,000 | 3,034,000 |
| Other | 16,062 | 21,026 | 23,596 | 22,628 | 25,366 | 19,185 | 19,825 | 15,000 | 15,000 | 15,000 |
| Non-Recurring Revenues | 0 | 0 | 0 | 206,094 | 42,060 | 8,412 | 2,103 | 0 | 0 | 0 |
| Total Revenues | 2,768,617 | 2,849,361 | 2,871,254 | 3,555,202 | 4,004,973 | 4,603,393 | 5,012,387 | 5,421,000 | 5,421,000 | 5,421,000 |
| Operating Expenditures (Recurring) | | | | | | | | | | |
| Administration | (189,033) | (229,131) | (233,216) | (243,907) | (290,382) | (380,506) | (405,084) | (393,300) | (392,700) | (400,700) |
| Collection System Maintenance | (307,726) | (286,148) | (305,537) | (306,721) | (427,016) | (388,755) | (475,771) | (557,700) | (552,100) | (558,000) |
| Pump Station Maintenance (CMSA) | (188,845) | (190,951) | (186,489) | (274,470) | (312,405) | (332,317) | (315,960) | (328,000) | (328,000) | (335,000) |
| Sewage Treatment & Disposal (CMSA) | (614,879) | (672,000) | (696,336) | (784,751) | (825,026) | (878,934) | (925,249) | (953,000) | (1,004,000) | (1,037,000) |
| WWIP Debt Service (CMSA) | 0 | 0 | 0 | 0 | (203,021) | (365,332) | (641,390) | (641,000) | (634,000) | (627,000) |
| "FOG" Source Control (CMSA) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (10,000) | (10,000) |
| Property Tax Collection | (17,068) | (21,231) | (22,279) | (20,242) | (26,934) | (32,599) | (33,801) | (38,000) | (40,000) | (42,000) |
| Total Operating Expenditures | (1,317,551) | (1,399,461) | (1,443,857) | (1,630,091) | (2,084,784) | (2,378,443) | (2,797,255) | (2,911,000) | (2,960,800) | (3,009,700) |
| Non-Operating Expenditures (Non-Recurring) | | | | | | | | | | |
| Equipment & Other Non-Recurring | (143,535) | (159,972) | 0 | 0 | (16,014) | 0 | 0 | (31,200) | 0 | 0 |
| Capital Maintenance Projects | (680,346) | (800,347) | (4,177,289) | (5,528,336) | (591,988) | (840,649) | (644,889) | (1,045,000) | (4,035,000) | (3,204,000) |
| Total Non-Operating Expenditures | (823,881) | (960,319) | (4,177,289) | (5,528,336) | (608,002) | (840,649) | (644,889) | (1,076,200) | (4,035,000) | (3,204,000) |
| Closing Balance June 30th | 4,815,781 | 5,305,362 | 2,555,470 | (1,047,755) | 264,432 | 1,648,733 | 3,218,976 | 4,652,800 | 3,078,000 | 2,285,300 |
| Unfunded Depreciation July 1st | (8,259,053) | (8,984,151) | (9,767,188) | (8,634,266) | (9,635,015) | (7,587,221) | (8,685,005) | | | |
| Fiscal Year Unfunded Depreciation | (750,507) | (783,037) | (895,106) | (1,000,749) | (823,196) | (1,113,640) | (1,149,097) | | | |
| Fiscal Year Funded Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Adjustments | 25,409 | 0 | 2,028,028 | 0 | 2,870,990 | 15,856 | 0 | | | |
| Unfunded Depreciation June 30th | (8,984,151) | (9,767,188) | (8,634,266) | (9,635,015) | (7,587,221) | (8,685,005) | (9,834,102) | 0 | | |
| * Presented on the Modified Accrual Basis of Accounting | | | | | | | | | | |
| ** Sewer Service Charge Per User Unit | 188+2 | 188+2 | 188+2 | 250+2 | 312+2 | 374+2 | 436+2 | 498+2 | 498+2 | 498+2 |
| Estimated EDU's Per CMSA Charge | 5,693 | 6,000 | 5,840 | 6,094 | 6,091 | 6,195 | 6,196 | 6,078 | 6,100 | 6,100 |
| CMSA Charge Per User Unit | 108 | 112 | 119.2356 | 128.7744 | 168.60 | 213.85 | 252.84 | 260.78 | 268.59 | ? |
| Actual EDU Counts | 5,901 | 5,883 | 5,840 | 6,094 | 6,091 | 6,195 | 6,196 | ? | ? | ? |
| County Tax Billings | 7,752 | 7,770 | 7,768 | 7,812 | 7,834 | 7,834 | 7,828 | 7,800 | 7,800 | 7,800 |
| County Tax Roll EDU's | 5,830 | 5,818 | 5,728 | 5,981 | 6,023 | 6,080 | 6,068 | ? | ? | ? |

SEWER FUND *
5/28/2010

| | ESTIMATE 2012-13 | ESTIMATE 2013-14 | ESTIMATE 2014-15 | ESTIMATE 2015-16 | ESTIMATE 2016-17 | ESTIMATE 2017-18 | PERCENT INCREASE |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Opening Balance July 1st | 2,285,300 | 1,606,300 | 1,607,300 | | | | |
| Recurring Revenues | | | | | | | |
| Property Taxes | 2,399,000 | 2,447,000 | 2,496,000 | | | | 2.0% |
| Interest Earnings | 20,000 | 20,000 | 20,000 | | | | |
| Sewer Service Charges ** | 3,034,000 | 3,034,000 | 3,034,000 | | | | |
| Other | 15,000 | 15,000 | 15,000 | | | | |
| Non-Recurring Revenues | 0 | 0 | 0 | | | | |
| Total Revenues | 5,468,000 | 5,516,000 | 5,565,000 | 0 | 0 | 0 | |
| Operating Expenditures (Recurring) | | | | | | | |
| Administration | (409,000) | (417,000) | (425,000) | | | | 2.0% |
| Collection System Maintenance | (569,000) | (581,000) | (592,000) | | | | 2.0% |
| Pump Station Maintenance (CMSA) | (340,000) | (345,000) | (350,000) | | | | 1.5% |
| Sewage Treatment & Disposal (CMSA) | (1,053,000) | (1,068,000) | (1,084,000) | | | | 1.5% |
| WWIP Debt Service (CMSA) | (627,000) | (627,000) | (627,000) | | | | |
| "FOG" Source Control (CMSA) | (10,000) | (10,000) | (10,000) | | | | |
| Property Tax Collection | (44,000) | (46,000) | (48,000) | | | | |
| Total Operating Expenditures | (3,052,000) | (3,094,000) | (3,136,000) | 0 | 0 | 0 | |
| Non-Operating Expenditures (Non-Recurring) | | | | | | | |
| Equipment & Other Non-Recurring | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Maintenance Projects | (3,095,000) | (2,421,000) | (1,754,000) | | | | |
| Total Non-Operating Expenditures | (3,095,000) | (2,421,000) | (1,754,000) | 0 | 0 | 0 | |
| Closing Balance June 30th | 1,606,300 | 1,607,300 | 2,282,300 | 0 | 0 | 0 | |
| Unfunded Depreciation July 1st | | | | | | | |
| Fiscal Year Unfunded Depreciation | | | | | | | |
| Fiscal Year Funded Depreciation | | | | | | | |
| Adjustments | | | | | | | |
| Unfunded Depreciation June 30th | 0 | 0 | 0 | 0 | 0 | 0 | |
| * Presented on the Modified Accrual Basis of Accounting | | | | | | | |
| ** Sewer Service Charge Per User Unit | 498+2 | 498+2 | 498+2 | 498+2 | 498+2 | 498+2 | |
| Estimated EDU's Per CMSA Charge | 6,100 | 6,100 | 6,100 | 6,100 | 6,100 | 6,100 | |
| CMSA Charge Per User Unit | ? | ? | ? | ? | ? | ? | |
| Actual EDU Counts | ? | ? | ? | ? | ? | ? | |
| County Tax Billings | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 | |
| County Tax Roll EDU's | ? | ? | ? | ? | ? | ? | |