

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

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	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ESTIMATE 2010-11	BUDGET 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	3,218,976	5,229,700	3,800,900
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	2,328,871	2,311,000	2,311,000
Interest Earnings	174,105	156,201	138,621	16,525	4,136	4,137	9,637	20,774	15,000	15,000
Sewer Service Charges **	1,117,180	1,104,774	1,098,594	1,521,728	1,907,936	2,324,802	2,697,552	3,029,536	2,984,000	2,984,000
Other	16,062	21,026	23,596	22,628	25,366	19,185	19,825	10,465	10,000	15,000
Non-Recurring Revenues	0	0	0	206,094	42,060	8,412	2,103	6,309	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	5,395,955	5,320,000	5,325,000
Operating Expenditures (Recurring)										
Administration	(189,033)	(229,131)	(233,216)	(243,907)	(290,382)	(380,506)	(405,084)	(404,379)	(376,200)	(420,100)
Collection System Maintenance	(307,726)	(286,148)	(305,537)	(306,721)	(427,016)	(388,755)	(475,771)	(542,095)	(522,000)	(552,600)
Pump Station Maintenance (CMSA)	(188,845)	(190,951)	(186,489)	(274,470)	(312,405)	(332,317)	(315,960)	(325,970)	(328,000)	(342,000)
Sewage Treatment & Disposal (CMSA)	(614,879)	(672,000)	(696,336)	(784,751)	(825,026)	(878,934)	(925,249)	(953,030)	(984,000)	(1,014,000)
WWIP Debt Service (CMSA)	0	0	0	0	(203,021)	(365,332)	(641,390)	(631,965)	(634,000)	(634,000)
"FOG" Source Control (CMSA)	0	0	0	0	0	0	0	0	(10,000)	(13,000)
Property Tax Collection	(17,068)	(21,231)	(22,279)	(20,242)	(26,934)	(32,599)	(33,801)	(38,082)	(39,600)	(40,000)
Total Operating Expenditures	(1,317,551)	(1,399,461)	(1,443,857)	(1,630,091)	(2,084,784)	(2,378,443)	(2,797,255)	(2,895,521)	(2,893,800)	(3,015,700)
Non-Operating Expenditures (Non-Recurring)										
Equipment & Other Non-Recurring	(143,535)	(159,972)	0	0	(16,014)	0	0	(29,866)	0	0
Capital Maintenance Projects	(680,346)	(800,347)	(4,177,289)	(5,528,336)	(591,988)	(840,649)	(644,889)	(459,873)	(3,855,000)	(3,250,000)
Total Non-Operating Expenditures	(823,881)	(960,319)	(4,177,289)	(5,528,336)	(608,002)	(840,649)	(644,889)	(489,739)	(3,855,000)	(3,250,000)
Closing Balance June 30th	4,815,781	5,305,362	2,555,470	(1,047,755)	264,432	1,648,733	3,218,976	5,229,671	3,800,900	2,860,200
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)	(9,834,102)		
Fiscal Year Unfunded Depreciation	(750,507)	(783,037)	(895,106)	(1,000,749)	(823,196)	(1,113,640)	(1,149,097)	(1,143,770)		
Fiscal Year Funded Depreciation	0	0	0	0	0	0	0	0		
Adjustments	25,409	0	2,028,028	0	2,870,990	15,856	0	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)	(10,977,872)		
* 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	5,975	6,100
CMSA Charge Per User Unit	108	112	119.2356	128.7744	168.60	213.85	252.84	260.78	268.64	275.82
Actual EDU Counts	5,901	5,883	5,840	6,094	6,091	6,195	6,196	6,078	5,975	?
County Tax Billings	7,752	7,770	7,768	7,812	7,834	7,834	7,828	7,824	7,822	7,800
County Tax Roll EDU's	5,830	5,818	5,728	5,981	6,023	6,080	6,068	5,975	5,860	?

SEWER FUND *
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	PROJECTION 2012-13	ESTIMATE 2013-14	ESTIMATE 2014-15	ESTIMATE 2015-16	ESTIMATE 2016-17	ESTIMATE 2017-18	PERCENT INCREASE
Opening Balance July 1st	2,860,200	2,489,400	1,251,400	1,563,400			
Recurring Revenues							
Property Taxes	2,311,000	2,357,000	2,404,000	2,452,000			2.0%
Interest Earnings	15,000	20,000	20,000	20,000			
Sewer Service Charges **	2,984,000	2,984,000	2,984,000	2,984,000			
Other	15,000	20,000	20,000	20,000			
Non-Recurring Revenues	0	0	0	0			
Total Revenues	5,325,000	5,381,000	5,428,000	5,476,000	0	0	
Operating Expenditures (Recurring)							
Administration	(418,200)	(427,000)	(435,000)	(444,000)			2.0%
Collection System Maintenance	(553,600)	(565,000)	(576,000)	(587,000)			2.0%
Pump Station Maintenance (CMSA)	(342,000)	(347,000)	(352,000)	(358,000)			1.5%
Sewage Treatment & Disposal (CMSA)	(1,014,000)	(1,101,000)	(1,135,000)	(1,135,000)			EDU
WWIP Debt Service (CMSA)	(634,000)	(647,000)	(647,000)	(647,000)			EDU
"FOG" Source Control (CMSA)	(13,000)	(13,000)	(14,000)	(14,000)			2.0%
Property Tax Collection	(40,000)	(41,000)	(42,000)	(43,000)			
Total Operating Expenditures	(3,014,800)	(3,141,000)	(3,201,000)	(3,228,000)	0	0	
Non-Operating Expenditures (Non-Recurring)							
Equipment & Other Non-Recurring	0						
Capital Maintenance Projects	(2,681,000)	(3,478,000)	(1,915,000)	(1,748,000)			
Total Non-Operating Expenditures	(2,681,000)	(3,478,000)	(1,915,000)	(1,748,000)	0	0	
Closing Balance June 30th	2,489,400	1,251,400	1,563,400	2,063,400			
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	281.10	286.52	292.03	292.06	?	?	
Actual EDU Counts	?	?	?	?	?	?	
County Tax Billings	7,800	7,800	7,800	7,800	7,800	7,800	
County Tax Roll EDU's	?	?	?	?	?	?	