

PROGRAM . . . : BP0200
REPORT . . . : BUDGET LISTING
USER . . . : JDU
DATE . . . : 4/19/11
TIME . . . : 23:34
HOLD . . . : YES
COPIES . . . : 1
OUTPUT QUEUE: P11
DISTRIBUTION: *NONE

SELECTION OPTIONS

FROM ORGANIZATION 1 . . . : 003 Sewer
FROM ORGANIZATION 2 . . . :
FROM ORGANIZATION 3 . . . :
FROM ORGANIZATION 4 . . . :
FROM ORGANIZATION 5 . . . :
FROM ACCOUNT :

THRU ORGANIZATION 1 . . . : 003 Sewer
THRU ORGANIZATION 2 . . . : *ALL
THRU ORGANIZATION 3 . . . : *ALL
THRU ORGANIZATION 4 . . . : *ALL
THRU ORGANIZATION 5 . . . : *ALL
THRU ACCOUNT : *ALL

SUMMARIZE TO ORG : 3A Department
ACCOUNT TYPE : BOTH
CLASSIFICATION TOTALS . . . : YES
SORT BY ACCOUNT TYPE . . . : YES
PRINT DOCUMENTS : NO
PRINT TRANSACTIONS : NO
PAGE BREAK LEVEL : 0

COLUMN HEADINGS

USE % CHANGE COLUMN . . . : NO
INCLUDE \$0 ACCOUNTS . . . : NO

WORKSHEET COLUMN

F I N A N C I A L M A N A G E M E N T
 BUDGET LISTING

ACCOUNT	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 003 - Sewer Fund				
=====				
REVENUE				
Department ORG. 2				

331 Grants				
331.11 Flood Proj Maintenance	62,282	95,720	65,000	65,000
Grants TOTAL :	62,282	95,720	65,000	65,000
334 St. Grants				
334.90 Enterprise Fund Grants	676,224	16,364,642	0	0
St. Grants TOTAL :	676,224	16,364,642	0	0
344 Sewerage				
344.11 Domestic Sewer	3,286,398	3,043,565	3,714,617	4,037,561
344.13 Industrial In Sewer	390,962	256,717	390,710	409,341
344.14 Industrial Out Sewer	76,282	98,731	116,421	146,291
344.15 LaVale	1,250,460	1,280,757	1,536,913	1,421,324
344.16 Bedford Road	218,739	259,927	330,635	261,518
344.17 Valley Road	23,947	27,425	33,121	46,735
344.18 Finan Center	7,063	4,982	7,881	3,013
344.19 Ridgeley	15,893	15,511	17,649	15,672
344.20 Carpendale	14,746	15,078	16,373	17,424
344.21 Mexico Farms	114,565	125,726	145,470	156,751
344.24 Oldtown Road Sant Dist	6,059	4,632	6,660	5,194
344.25 Wiley Ford	14,753	17,436	22,311	19,762
344.30 Reconnection Charges	0	15	0	0
344.31 Pretreatment Test Fees	1,499	1,743	1,800	500
344.32 Surcharge Fees	2,341	10,839	4,000	11,000
344.91 Penalties & Interest	34,731	31,231	35,000	33,000
344.92 NSF Fee Revenue	1,750	2,240	2,200	2,000
Sewerage TOTAL :	5,460,188	5,196,555	6,381,761	6,587,086
348 Water				
348.23 Tap Fees	3,735	6,525	0	2,500
Water TOTAL :	3,735	6,525	0	2,500
361 Interest				
361.00 Interest Income	3,589	2,901	2,500	2,500
361.02 Interest On Undrawn Proc	1,163	104	0	250
Interest TOTAL :	4,752	3,005	2,500	2,750
390 Other				
390.02 Miscellaneous Revenue	0	13,954	0	5,000
390.02E EnerNOC Demand Respon In	0	5,234	2,700	5,300
390.13 Insurance Settlements	0	8,595	0	0

City of Cumberland
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 BUDGET LISTING

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ACCOUNT	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 003 - Sewer Fund				
=====				
Department ORG. 2				

Other TOTAL :	0	27,783	2,700	10,300
391 Transfers				
391.056 Financing Proceeds-Lease	0	0	33,000	0
391.22 Transfer from Trash Fund	0	0	0	120,000

Transfers TOTAL :	0	0	33,000	120,000
394 Debt Assum				
393.01 Assumption of Debt PF	0	10,309	0	0
393.02 Assumption of Debt GF	0	3,051	0	0

Debt Assum TOTAL :	0	13,360	0	0

Department TOTAL :	6,207,181	21,707,590	6,484,961	6,787,636

REVENUE TOTAL :	6,207,181	21,707,590	6,484,961	6,787,636

F I N A N C I A L M A N A G E M E N T
 BUDGET LISTING

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested	
=====					
Fund 003 - Sewer Fund					
=====					
EXPENSE					
Department 310 - Wastewater Treat Plant					

10 PerServS/W					
10100	Department Payroll	524,873	525,057	491,897	543,111
10200	Temp Employees Payroll	41,313	45,914	55,583	38,482
10302	Compensated Absences	8,091-	56,097-	0	0
10500	Department Overtime	24,746	19,165	25,000	20,000
11000	Workers Compensation	66,500	101,975	50,271	70,563
11100	Unemployment Insurance	4,291	161	0	0
11500	Social Security Contrib	44,288	44,408	44,095	46,328
11600	Health & Life Insurance	171,099	178,063	197,326	165,135
11700	Employee State Retirement	48,584	53,096	67,811	89,581
11800	Deferred Comp Match	575	0	0	0
12200	YMCA Contributions	552	690	897	897
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PerServS/W TOTAL :		918,730	912,432	932,880	974,097
20 Other					
20100	Contractual Service	247,294	408,417	178,148	145,000
20110	Sludge Treatment Svcs	0	0	620,000	799,208
20200	Administrative Charges	509,287	503,136	551,514	498,741
20201	Utility Admin Allocation	186,153	160,315	237,493	245,690
20300	Electricity	355,330	381,035	454,000	480,000
20500	Telephone	2,906	2,794	3,000	3,000
20600	Radio Rental & Maint	618	461	397	456
20700	Heating Oil	9,251	9,588	12,000	11,000
20800	Advertising & Publishing	1,543	158	1,500	1,000
20900	Postage	997	599	1,000	1,000
21000	Accounting & Auditing	16,279	15,809	16,000	14,000
23100	Fleet Insurance	1,418	2,987	3,286	2,534
23200	Fire Insurance	18,400	20,832	22,915	26,644
23300	Contractor Insurance	2,302	2,607	2,867	3,334
23400	Boiler Insurance	76	86	95	110
28000	Equipment Rental	0	1,600	7,000	1,000
29100	Water Charges	120,860	108,401	126,000	76,000
30100	Office Supplies	6,913	7,067	8,000	6,000
36000	Chemicals	154,030	128,098	380,000	588,865
38400	Gasoline & Diesel Fuel	5,966	5,987	8,000	8,000
39000	Small Tools & Supplies	6,108	2,930	4,000	3,000
40100	Building Maint Supplies	15,402	6,078	6,600	3,500
40200	Maintenance Materials	17,208	28,158	30,000	20,000
40400	Inventory Adjustment	26	1,383	0	0
45700	Grounds Maint Supplies	1,860	13	0	0
48100	Equipment Maintenance	218,223	115,971	167,123	110,000
48400	Auto & Truck Repairs	2,984	2,369	4,500	3,000
48401	Veh Maint Charge	172	911	2,000	1,000
50200	Dues & Publications	191	498	500	500
51200	Legal Fees	3,293	0	0	0

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested	
=====					
Fund 003 - Sewer Fund					
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Department 310 - Wastewater Treat Plant					

51500	Sludge Generation Fee	4,050	3,921	6,000	6,000
52000	Retiree Health Insurance	26,575	963	11,280	12,241
52900	Principal Payment	0	0	514,258	679,606
53000	Interest Expense	119,613	116,292	57,036	98,283
53002	Interest - Bond Refundin	1,620	1,620	0	1,200
53100	Uniforms & Accessories	1,770	2,283	3,000	2,000
53200	Bond Issuance Cost	22	22	0	11
53300	Lease Purchase	0	0	4,336	0
53500	Meal Allowance	189	166	200	200
56100	Laboratory Expense	21,062	17,387	20,900	18,000
56400	WQA Loan I Admin Fee	2,735	2,735	2,735	2,735
56401	MDE Loan Admin Fees	955	955	955	955
56500	WQA Loan II Admin Fee	1,283	1,283	1,283	1,283
56502	WQA BNR 1999 Admin Fee	14,563	14,563	14,563	14,563
56503	WQA CSO Admin Fee	601	601	601	601
57010	Promotions	112	0	0	0
57200	Training	4,524	2,956	6,850	5,000
57201	Safety Program	4,201	4,387	4,000	4,000
57500	Depreciation Expense	700,561	669,699	0	0
57600	Amortization Exp	2,120	2,683	2,677	2,677
57800	Medical Exams	538	969	800	800
57801	Medical Testing	144	903	500	500
58200	Judgements & Losses	1,000	2,619	2,500	0
Other TOTAL :		2,813,328	2,765,295	3,502,412	3,903,237
40 Transfers					
70201	Transfer To General-PILO	370,451	345,900	375,000	335,000
Transfers TOTAL :		370,451	345,900	375,000	335,000
60 Capital					
64000	Machinery & Equipment	0	0	43,000	0
Capital TOTAL :		0	0	43,000	0
80 Other Obj.					
58201	Loss on Disposal of Asse	14,140	0	0	0
Other Obj. TOTAL :		14,140	0	0	0
WWTP TOTAL :		4,116,649	4,023,627	4,853,292	5,212,334

Department 320 - Sanitary & Storm Sewers

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 003 - Sewer Fund				
=====				
Department 320 - Sanitary & Storm Sewers				

10 PerServS/W				
10100 Department Payroll	447,317	502,243	517,813	469,478
10302 Compensated Absences	11,341	35,307-	0	0
10500 Department Overtime	11,216	22,701	16,000	16,000
11000 Workers Compensation	18,166	13,375	50,271	40,586
11500 Social Security Contrib	34,454	39,590	41,053	37,450
11600 Health & Life Insurance	110,683	110,221	116,273	140,034
11700 Employee State Retirement	55,733	58,144	87,433	81,079
11800 Deferred Comp Match	8,395	8,970	8,970	5,980
12200 YMCA Contributions	552	713	828	828
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PerServS/W TOTAL :	697,857	720,650	838,641	791,435
20 Other				
20100 Contractual Service	1,206	71,231	127,521	36,856
20200 Administrative Charges	89,874	88,789	91,580	88,013
20201 Utility Admin Allocation	92,753	82,832	59,373	61,423
20300 Electricity	14,659	16,009	16,000	16,000
20302 Electricity - WiFi	2,785	2,751	2,700	2,700
20500 Telephone	2,883	2,829	2,500	2,500
20600 Radio Rental & Maint	611	710	2,601	2,244
20800 Advertising & Publishing	85	0	500	300
20900 Postage	70	214	200	150
21600 Consulting Services	6,549	0	35,655	0
23100 Fleet Insurance	9,084	9,386	9,500	7,180
23200 Fire Insurance	1,157	1,310	1,300	1,675
23300 Contractor Insurance	145	164	150	210
23400 Boiler Insurance	5	5	5	7
28000 Equipment Rental	450	0	1,000	500
28100 Property Rental	540	771	1,595	1,595
30100 Office Supplies	415	974	2,850	950
36000 Chemicals	0	2,155	2,500	2,000
38400 Gasoline & Diesel Fuel	26,759	27,808	26,300	26,000
39000 Small Tools & Supplies	2,553	1,977	4,700	4,000
40100 Building Maint Supplies	2,768	1,331	9,018	3,500
40200 Maintenance Materials	26,320	34,948	31,446	30,000
40300 Street Maintenance Labor	0	0	2,000	2,000
40301 Str. Maintenance Materia	1,568	1,619	3,000	3,000
48100 Equipment Maintenance	10,569	10,773	10,600	8,000
48400 Auto & Truck Repairs	10,022	10,599	10,000	8,000
48401 Veh Maint Charge	20,492	29,398	22,000	20,000
50200 Dues & Publications	0	0	110	110
51300 Court & Recording Fees	0	0	50	0
51900 Landfill Fee	13,780	10,422	14,250	10,000
52000 Retiree Health Insurance	7,000	1,431	0	6,297
53000 Interest Expense	32,852	70,748	57,036	50,973
53100 Uniforms & Accessories	2,307	2,350	3,000	1,500

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested	
=====					
Fund 003 - Sewer Fund					
=====					
Department 320 - Sanitary & Storm Sewers					

53300	Lease Purchase	0	0	6,504	0
53500	Meal Allowance	128	431	250	300
57000	Miscellaneous	0	0	13,681	0
57010	Promotions	0	0	1,175	0
57200	Training	278	383	1,400	800
57201	Safety Program	1,132	889	1,500	1,000
57500	Depreciation Expense	304,217	358,354	0	0
57600	Amortization Exp	236	236	175	175
57800	Medical Exams	195	0	200	200
57801	Medical Testing	571	196	250	250
58200	Judgements & Losses	18,085	5,712	22,136	0
Other TOTAL :		705,103	849,735	598,311	400,408
40 Transfers					
70000	Transfer Other Fund/Dept	0	13,360	0	0
70201	Transfer To General-PILO	236,036	232,432	237,000	265,000
Transfers TOTAL :		236,036	245,792	237,000	265,000
60 Capital					
62000	Buildings	0	0	7,732	0
63000	Improvements Not Bldgs	0	0	71,361	85,000
64000	Machinery & Equipment	0	0	8,300	0
Capital TOTAL :		0	0	87,393	85,000
80 Other Obj.					
58201	Loss on Disposal of Asse	22,973	0	0	0
Other Obj. TOTAL :		22,973	0	0	0

San Sewers TOTAL :		1,661,969	1,816,177	1,761,345	1,541,843
Department 330 - Utility Administration					

10 PerServS/W					
10100	Department Payroll	300,608	312,770	323,288	0
10200	Temp Employees Payroll	0	12,393	16,000	0
10302	Compensated Absences	19,163	77,141-	0	0
10500	Department Overtime	520	558	2,000	0
11000	Workers Compensation	11,322	10,263	32,811	0
11500	Social Security Contrib	22,545	24,629	26,109	0
11600	Health & Life Insurance	53,346	55,105	70,954	0
11700	Employee State Retiremen	35,839	33,846	45,252	0

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 003 - Sewer Fund				
=====				
Department 330 - Utility Administration				

11800 Deferred Comp Match	2,990	2,990	2,990	0
12000 Am Heritage - Disab Ins	0	0	15	0
12200 YMCA Contributions	276	276	276	0
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PerServS/W TOTAL :	446,609	375,689	519,695	0
20 Other				
20100 Contractual Service	6,917	1,760	2,000	0
20500 Telephone	1,888	2,112	1,900	0
20600 Radio Rental & Maint	224	224	0	0
20800 Advertising & Publishing	0	1,109	500	0
20900 Postage	19,067	48,157	30,000	0
21200 Printing & Binding	4,570	10,949	10,000	0
21701 CC Processing Fees	1,537	2,406	2,300	0
23100 Fleet Insurance	463	555	611	0
23600 Professional Liab Ins	333	228	250	0
28100 Property Rental	28,862	14,011	13,600	0
30100 Office Supplies	1,167	3,028	2,000	0
38400 Gasoline & Diesel Fuel	1,622	1,445	1,900	0
48200 Software Maintenance	0	6,000	0	0
48400 Auto & Truck Repairs	0	0	500	0
48401 Veh Maint Charge	0	0	1,000	0
52000 Retiree Health Insurance	492	0	0	0
53000 Interest Expense	8,517	7,261	0	13,694
53100 Uniforms & Accessories	90	0	0	0
53300 Lease Purchase	0	0	7,227	0
53500 Meal Allowance	12	6	0	0
57500 Depreciation Expense	8,919	10,748	0	0
57801 Medical Testing	49	49	250	0
59600 Debt Assumption Exp	25,733	0	0	0
92000 Bad Debt Expense	49-	0	0	0
99900 Appropriation	557,813-	486,293-	0	0
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Other TOTAL :	447,400-	376,245-	74,038	13,694
40 Transfers				
70201 Transfer To General-PILO	789	553	0	0
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Transfers TOTAL :	789	553	0	0
Ut Admin TOTAL :	2-	3-	593,733	13,694

EXPENSE TOTAL :	5,778,616	5,839,801	7,208,370	6,767,871

City of Cumberland
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 BUDGET LISTING

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ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 003 - Sewer Fund				
=====				
Sewer TOTAL REVENUE . . :	6,207,181	21,707,590	6,484,961	6,787,636
Sewer TOTAL EXPENSE . . :	5,778,616	5,839,801	7,208,370	6,767,871
Sewer TOTAL NET :	428,565	15,867,789	723,409-	19,765
=====				
TOTAL REVENUES :	6,207,181	21,707,590	6,484,961	6,787,636
=====				
TOTAL EXPENSES :	5,778,616	5,839,801	7,208,370	6,767,871
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NET TOTAL :	428,565	15,867,789	723,409-	19,765