

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 . . . : 002 Water
FROM ORGANIZATION 2 . . . :
FROM ORGANIZATION 3 . . . :
FROM ORGANIZATION 4 . . . :
FROM ORGANIZATION 5 . . . :
FROM ACCOUNT :

THRU ORGANIZATION 1 . . . : 002 Water
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 002 - Water Fund				
=====				
REVENUE				
Department ORG. 2				

331 Grants				
331.15 FEMA Emergency Funds	0	4,360	0	4,360
Grants TOTAL	0	4,360	0	4,360

334 St. Grants				
334.35A WSG/Reservoir Replmt Pro	1,439,997	35,281	0	0
334.90 Enterprise Fund Grants	0	41,500	0	0
St. Grants TOTAL	1,439,997	76,781	0	0

348 Water				
348.11 Domestic Inside Water	2,548,587	2,346,657	2,558,000	2,496,227
348.12 Domestic Outside Water	371,030	343,405	380,000	375,000
348.16 Industrial In Water	488,543	481,615	485,000	424,000
348.17 Industrial Out Water	1,797,550	1,839,106	1,790,000	1,927,000
348.18 Water Companies	2,806,629	2,740,312	2,808,000	2,715,932
348.20 Reconnection Charges	25,500	49,135	43,000	45,000
348.21 Meter Reading Fees	190	120	190	120
348.23 Tap Fees	54,459	123,026	50,000	80,745
348.25 Meter Test Revenue	50	0	0	0
348.90 Meter Read Penalty Reven	49	19	20	20
348.91 Penalties & Interest	33,729	42,149	40,000	40,000
348.92 NSF Fee Revenue	1,750	2,240	2,500	2,500
Water TOTAL	8,128,066	7,967,784	8,156,710	8,106,544

351 Fines				
351.10 Fines & Forfeitures	485	805	900	900
Fines TOTAL	485	805	900	900

361 Interest				
361.00 Interest Income	8,360	465	1,000	100
361.02 Interest On Undrawn Proc	1,398	80	100	100
Interest TOTAL	9,758	545	1,100	200

390 Other				
390.02 Miscellaneous Revenue	3,400	6,368	3,000	3,635
390.020 Cap Contribution	5,660	18,000	0	0
390.38 Duplicate Billing Fee	0	250	250	250
Other TOTAL	9,060	24,618	3,250	3,885

391 Transfers				

City of Cumberland
 DATE 4/19/11
 TIME 23:34:29

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

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 BP0200
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ACCOUNT	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 002 - Water Fund				
=====				
Department ORG. 2				

391.045 Transfer From Misc	0	27,309	0	0
391.056 Financing Proceeds-Lease	0	0	160,000	0

Transfers TOTAL :	0	27,309	160,000	0
392 Asset Sale				
392.00 Sale Of Surplus Property	2,232	501	501	500

Asset Sale TOTAL :	2,232	501	501	500
Department TOTAL :	9,589,598	8,102,703	8,322,461	8,116,389

REVENUE TOTAL :	9,589,598	8,102,703	8,322,461	8,116,389

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 002 - Water Fund				
=====				
EXPENSE				
Department 210 - Water Administration				

20 Other				
20200 Administrative Charges	639,105	631,386	645,265	625,871
20201 Utility Admin Allocation	278,907	243,147	296,867	307,113
20800 Advertising & Publishing	0	0	500	500
21000 Accounting & Auditing	22,527	21,878	13,000	21,000
21701 CC Processing Fees	1,279	2,107	2,200	2,200
51200 Legal Fees	840	0	17,000	4,000
52000 Retiree Health Insurance	51,419	18,635	31,108	31,108
52900 Principal Payment	0	0	2,064,389	2,099,342
53000 Interest Expense	383,941	340,536	339,473	246,993
53002 Interest - Bond Refundin	21,600	21,600	16,600	20,011
53200 Bond Issuance Cost	130	129	44	87
56505 DWSRF Admin Fee	3,625	3,625	3,625	3,625
57600 Amortization Exp	11,274	11,771	11,771	10,392
59600 Debt Assumption Exp	0	27,309	0	0
92000 Bad Debt Expense	16	0	0	0
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Other TOTAL :	1,414,663	1,322,123	3,441,842	3,372,242
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Water Admi TOTAL :	1,414,663	1,322,123	3,441,842	3,372,242
Department 220 - Water Distribution				

10 PerServS/W				
10100 Department Payroll	926,553	886,022	906,371	921,464
10200 Temp Employees Payroll	5,267	55-	0	0
10302 Compensated Absences	19,403	170,848-	0	0
10500 Department Overtime	70,354	81,777	35,000	50,000
11000 Workers Compensation	25,047	304,168	79,596	108,638
11100 Unemployment Insurance	0	101	0	0
11500 Social Security Contrib	76,325	73,198	72,322	74,624
11600 Health & Life Insurance	265,501	247,793	252,519	247,944
11700 Employee State Retirement	87,730	101,330	133,599	159,137
11800 Deferred Comp Match	5,290	2,990	2,990	2,990
12200 YMCA Contributions	1,929	1,668	1,670	1,670
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PerServS/W TOTAL :	1,483,399	1,528,144	1,484,067	1,566,467
20 Other				
20100 Contractual Service	39,729	58,647	22,070	0
20302 Electricity - WiFi	2,785	2,751	2,700	2,800
20500 Telephone	4,621	5,590	5,760	5,760
20600 Radio Rental & Maint	2,643	2,232	4,131	3,700
20900 Postage	53	72	80	80

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested	
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Fund 002 - Water Fund					
=====					
Department 220 - Water Distribution					

21200	Printing & Binding	667	564	1,100	250
23100	Fleet Insurance	14,859	16,763	18,405	15,995
28000	Equipment Rental	1,940	2,856	11,511	10,000
30100	Office Supplies	4,031	5,201	5,000	4,500
38400	Gasoline & Diesel Fuel	45,700	48,075	40,000	45,000
39000	Small Tools & Supplies	18,519	13,843	19,000	15,000
39200	Pipe & Fittings	71,742	56,359	54,828	50,000
39300	Water Meters & Fittings	82,864	56,262	74,000	50,000
39400	Taps Mat For Resale	50,168	50,976	110,223	50,000
40200	Maintenance Materials	52,076	49,641	51,000	51,000
40300	Street Maintenance Labor	65,309	60,924	69,000	80,000
40301	Str. Maintenance Materia	29,938	21,278	89,606	39,000
40400	Inventory Adjustment	37,669	1,045-	0	0
45700	Grounds Maint Supplies	12,652	466	1,000	500
45701	Environ Grounds Supplies	0	0	16,000	0
48100	Equipment Maintenance	16,388	25,000	21,000	22,000
48400	Auto & Truck Repairs	22,126	28,348	35,000	31,500
48401	Veh Maint Charge	42,703	46,219	50,000	50,000
50200	Dues & Publications	4,624	4,216	6,000	4,300
51300	Court & Recording Fees	0	0	200	0
53000	Interest Expense	34,983	70,276	52,030	67,834
53100	Uniforms & Accessories	4,783	4,907	5,000	4,500
53300	Lease Purchase	0	0	14,919	3,600
53500	Meal Allowance	1,867	2,403	1,700	1,500
57000	Miscellaneous	100	0	36,903	0
57200	Training	5,910	5,862	5,500	4,950
57201	Safety Program	807	1,207	1,423	1,280
57500	Depreciation Expense	432,037	451,103	0	0
57800	Medical Exams	239	455	500	500
57801	Medical Testing	490	990	874	700
58200	Judgements & Losses	1,285	24,467	10,000	10,000

Other TOTAL :	1,106,307	1,116,908	836,463	626,249	
40 Transfers					
70000	Transfer Other Fund/Dept	1,015,625	576,145	0	0
70201	Transfer To General-PILO	166,364	165,355	184,000	200,000

Transfers TOTAL :	1,181,989	741,500	184,000	200,000	
60 Capital					
62000	Buildings	0	0	10,000	0
63000	Improvements Not Bldgs	0	0	661,989	0
64000	Machinery & Equipment	0	0	135,000	0

Capital TOTAL :	0	0	806,989	0	

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 002 - Water Fund				
=====				
Department 220 - Water Distribution				

Water Dist TOTAL . . . :	3,771,695	3,386,552	3,311,519	2,392,716
Department 230 - Water Filtration Plant				

10 PerServS/W				
10100 Department Payroll	390,927	449,321	368,979	385,915
10300 Sick bonus/Vacation acc	0	0	0	2,940
10302 Compensated Absences	6,576	43,481	0	0
10500 Department Overtime	28,386	25,121	20,000	20,000
11000 Workers Compensation	11,795	16,109	14,636	16,653
11500 Social Security Contrib	31,665	35,886	30,013	31,308
11600 Health & Life Insurance	128,014	124,600	124,146	120,050
11700 Employee State Retirement	37,638	43,249	54,387	66,648
11800 Deferred Comp Match	2,990	2,990	2,990	2,990
12200 YMCA Contributions	552	552	552	552
PerServS/W TOTAL :	638,543	654,347	615,703	647,056
20 Other				
20100 Contractual Service	58,756	60,384	107,887	50,000
20300 Electricity	159,988	166,299	168,000	168,000
20500 Telephone	7,324	6,929	7,000	7,000
20600 Radio Rental & Maint	1,503	1,278	2,459	2,000
20700 Heating Oil	19,735	24,113	27,500	23,000
20800 Advertising & Publishing	1,831	1,454	4,000	3,000
20900 Postage	2,590	2,728	4,000	3,000
21200 Printing & Binding	1,977	1,679	3,000	3,000
23100 Fleet Insurance	5,742	1,782	1,960	1,797
23200 Fire Insurance	3,878	4,391	4,830	5,614
23300 Contractor Insurance	485	548	603	702
23400 Boiler Insurance	16	18	20	23
30100 Office Supplies	2,488	2,810	4,600	2,500
36000 Chemicals	329,227	354,322	349,836	300,000
38400 Gasoline & Diesel Fuel	9,247	11,863	10,000	7,500
39000 Small Tools & Supplies	8,235	2,399	3,000	2,500
40100 Building Maint Supplies	9,985	9,995	10,000	7,500
40200 Maintenance Materials	77,649	76,914	75,000	67,500
40400 Inventory Adjustment	1,873	183	0	0
40700 Bridge Maintenance	13,372	0	4,000	0
45700 Grounds Maint Supplies	982	1,166	1,500	1,000
48100 Equipment Maintenance	23,475	19,502	20,000	15,000
48400 Auto & Truck Repairs	2,196	2,429	2,500	2,500
48401 Veh Maint Charge	0	1,160	3,300	1,000
50200 Dues & Publications	258	387	1,000	500
52000 Retiree Health Insurance	5,836	2,994	0	0

ACCOUNT	2009 Actual Expense	2010 Actual Expense	2011 Amended Budget	2012 City Admin Requested
=====				
Fund 002 - Water Fund				
=====				
Department 230 - Water Filtration Plant				

53000 Interest Expense	9,285	5,156	156	9,192
53100 Uniforms & Accessories	1,137	1,769	1,500	1,500
53300 Lease Purchase	0	0	10,851	6,000
53500 Meal Allowance	197	107	200	200
56100 Laboratory Expense	17,654	16,824	20,000	20,000
56501 WQA Filt Plant 1999	931	931	931	931
56504 WQA 2001 Admin Fee	9,615	9,615	9,615	9,615
57200 Training	3,146	3,485	3,733	3,000
57201 Safety Program	275	1,922	2,000	2,000
57500 Depreciation Expense	667,239	695,906	0	0
57700 Property Tax	34,939	38,248	37,588	50,000
57800 Medical Exams	283	399	250	250
57801 Medical Testing	348	370	350	300
58200 Judgements & Losses	11,178	0	0	0

Other TOTAL :	1,504,875	1,532,093	903,169	777,624
40 Transfers				
70201 Transfer To General-PILO	88,651	87,516	89,000	176,000

Transfers TOTAL :	88,651	87,516	89,000	176,000
60 Capital				
63000 Improvements Not Bldgs	0	0	49,020	0
64000 Machinery & Equipment	0	0	48,000	8,000

Capital TOTAL :	0	0	97,020	8,000
80 Other Obj.				
58201 Loss on Disposal of Asse	13,776	152,404	0	0

Other Obj. TOTAL :	13,776	152,404	0	0

Water Filt TOTAL :	2,245,845	2,426,360	1,704,892	1,608,680
Department 299L1 - Feas Ind Dam Removal				

20 Other				
20100 Contractual Service	258	41,500	0	0

Other TOTAL :	258	41,500	0	0

Ind Dam TOTAL :	258	41,500	0	0

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 002 - Water Fund				
=====				
EXPENSE TOTAL :	7,432,461	7,176,535	8,458,253	7,373,638
Water TOTAL REVENUE :	9,589,598	8,102,703	8,322,461	8,116,389
Water TOTAL EXPENSE :	7,432,461	7,176,535	8,458,253	7,373,638
Water TOTAL NET :	2,157,137	926,168	135,792-	742,751
TOTAL REVENUES :	9,589,598	8,102,703	8,322,461	8,116,389
TOTAL EXPENSES :	7,432,461	7,176,535	8,458,253	7,373,638
NET TOTAL :	2,157,137	926,168	135,792-	742,751