

Borough of Phoenixville

2009

Proposed Budget



Borough of Phoenixville

2009

Proposed Budget

Mr. Leo J. Scoda, Mayor
Mr. Henry A. Wagner, Council President
Mr. Richard Kirkner, Vice President
Mr. Michael Handwerk, Assistant Secretary

Council Members:

Mr. Kendrick Buckwalter Mr. Carlos Ciruelos
Mr. David Gill Mr. Jeffrey Senley
Mr. Michael Speck

Mr. E. Jean Krack
Borough Manager

Mr. Stephen M. Nease
Finance Director

Mr. Andrew Rau, Esq.
Borough Solicitor

GENERAL FUND 2009 BUDGET

GENERAL FUND REVENUE

	Budgeted 2008	Projected 2008	Proposed 2009
Real Estate Taxes			
10-301-100	\$ 1,316,442	\$ 1,300,000	\$ 1,684,039
10-301-110	\$ 1,000	\$ 1,000	\$ -
10-301-200	\$ 8,000	\$ 2,512	\$ 4,000
10-301-500	\$ 95,000	\$ 81,000	\$ 81,000
10-301-600	\$ 10,000	\$ 16,000	\$ 10,000
10-301-620	\$ 9,000	\$ 1,500	\$ 1,500
511 Taxes			
10-310-100	\$ 450,000	\$ 390,000	\$ 375,000
10-310-200	\$ 1,675,000	\$ 1,740,000	\$ 1,740,000
10-310-500	\$ 236,250	\$ 140,000	\$ 160,000
Business Licenses	\$ 204,000	\$ 191,015	\$ 191,000
Fines and Forfeitures	\$ 142,500	\$ 142,500	\$ 164,000
Interest	\$ 75,000	\$ 60,000	\$ 60,000
Grants	\$ -	\$ 295,121	\$ -
State Revenue	\$ 6,300	\$ -	\$ 6,300
Local Government Reimbursement	\$ 122,000	\$ 84,982	\$ 67,000
Codes Charges for Services	\$ 86,550	\$ 162,200	\$ 111,750
Charges for Safety Permit Licenses	\$ 731,276	\$ 789,885	\$ 780,994
Other	\$ 120,170	\$ 127,086	\$ 120,170
Sale Of Fixed Assets/One Time Revenue	\$ 12,735	\$ 580,583	\$ 195,000
TOTAL REVENUE	<u>\$ 5,288,488</u>	<u>\$ 5,524,802</u>	<u>\$ 5,751,753</u>
Total Expenses	\$ 5,794,273	\$ 5,378,998	\$ 5,751,803
			-
	\$ (505,785)	\$ 145,804	\$ (50)
Purchase of Fire Truck		\$ 200,000	-
Purchase of Friendship Field		\$ 300,000	
Ending Fund Balance	<u>\$ 2,842,660</u>	<u>\$ 2,994,249</u>	<u>\$ 2,994,198</u>
		52%	52%
Allocated Fund Balance			
Project Currently Started			\$ 25,000
Grants			\$ 438,500
Available Fund Balance			<u>\$ 2,530,698</u>
			44%

GENERAL FUND ALL EXPENSE

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 3,560,159	\$ 3,396,003	\$ 3,764,309
Benefits and Development	\$ 1,201,624	\$ 1,012,574	\$ 1,201,939
Operating Expense	\$ 736,037	\$ 725,748	\$ 748,804
Administrative Expense	\$ 73,937	\$ 64,815	\$ 76,209
Building Maintenance	\$ 199,592	\$ 209,079	\$ 178,267
Capital Projects	\$ 1,151,114	\$ 1,211,836	\$ 6,000
Equipment	\$ -	\$ -	\$ -
Professional Services	\$ 896,348	\$ 847,482	\$ 832,622
Prior Year	\$ -	\$ 9,840	\$ -
Allocated Cost	\$ (1,292,791)	\$ (1,257,367)	\$ (1,056,347)
Totals Before Allocations	\$ 7,818,811	\$ 7,467,537	\$ 6,808,150
Totals After Allocations	\$ 6,526,020	\$ 6,210,170	\$ 5,751,803
Personnel	54	54	57
Avg. Employee Cost	\$ 87,734	\$ 81,982	\$ 87,859

General Fund Expense

Department	2009 Proposed	2008 Budget	2008 Projected	2007 Actual
Legislative	\$ 320,499	\$ 364,056	\$ 304,859	\$ 350,279
Executive	\$ 190,067	\$ 237,119	\$ 228,139	\$ 277,414
Finance	\$ 218,589	\$ 237,524	\$ 222,096	\$ 202,744
Information Technology	\$ 95,655	\$ 91,255	\$ 79,623	\$ 81,537
Public Works	\$ 70,463	\$ 156,528	\$ 120,932	\$ 115,197
Facilities	\$ -	\$ 943,463	\$ 937,746	\$ 6,657
Police	\$ 3,221,600	\$ 3,123,391	\$ 2,943,819	\$ 2,628,792
Codes	\$ 505,321	\$ 556,431	\$ 454,850	\$ 454,720
Emergency and Safety	\$ 1,600	\$ 1,581	\$ -	
Crossing Guards	\$ 117,138	\$ 93,601	\$ 110,293	\$ 95,523
Human Resources	\$ -	\$ 12,000	\$ 10,800	\$ -
Streets	\$ 932,120	\$ 849,636	\$ 835,659	\$ 954,115
Shade Trees	\$ 78,750	\$ 65,435	\$ 67,927	\$ 62,950
Total General Fund Expense	\$ 5,751,803	\$ 6,732,019	\$ 6,316,744	\$ 5,229,930
Total General Fund Less FF	\$ 5,751,803	\$ 5,794,273	\$ 5,378,998	\$ 5,229,930

- FF – Friendship Field Purchase

GENERAL FUND DEPARTMENTS

Legislative Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 14,747	\$ 14,746	\$ 14,747
Benefits and Development	\$ 7,842	\$ 3,877	\$ 7,638
Operating Expense	\$ 148,493	\$ 126,484	\$ 98,361
Administrative Expense	\$ 8,718	\$ 7,017	\$ 8,660
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ 381,226	\$ 364,354	\$ 432,872
Allocated Cost	\$ (480,411)	\$ (516,478)	\$ (241,780)
Totals Before Allocations	\$ 480,411	\$ 516,478	\$ 562,278
Totals After Allocations	\$ -	\$ (0)	\$ 320,498
Personnel	1	1	1
Avg. Employee Cost	\$ 22,589	\$ 18,623	\$ 22,385

Executive Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 189,674	\$ 192,985	\$ 248,215
Benefits and Development	\$ 61,914	\$ 46,536	\$ 62,908
Operating Expense	\$ 9,114	\$ 8,692	\$ 5,778
Administrative Expense	\$ 2,208	\$ 1,768	\$ 2,244
Building Maintenance	\$ 36,977	\$ 39,153	\$ 26,432
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ 116,111	\$ 111,111	\$ -
Allocated Cost	\$ (415,998)	\$ (400,244)	\$ (155,510)
Totals Before Allocations	\$ 415,998	\$ 400,244	\$ 345,577
Totals After Allocations	\$ -	\$ 0	\$ 190,067
Personnel	3	3	4
Avg. Employee Cost	\$ 83,863	\$ 79,840	\$ 77,781

Finance Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 335,203	\$ 330,147	\$ 308,118
Benefits and Development	\$ 99,126	\$ 93,075	\$ 99,280
Operating Expense	\$ 2,538	\$ 1,889	\$ 2,538
Administrative Expense	\$ 46,920	\$ 45,179	\$ 50,143
Building Maintenance	\$ 10,448	\$ 11,063	\$ 7,489
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ 83,205	\$ 74,313	\$ 78,905
Allocated Cost	\$ (577,439.77)	\$ (555,666)	\$ (327,884)
Totals Before Allocations	\$ 577,440	\$ 555,667	\$ 546,473
Totals After Allocations	\$ 0	\$ 0	\$ 218,589
Personnel	7	7	6
Avg. Employee Cost	\$ 62,047	\$ 60,460	\$ 67,900

Information Technology Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 2,691	\$ 2,691	\$ -
Benefits and Development	\$ 2,500	\$ 2,500	\$ 2,500
Operating Expense	\$ 96,629	\$ 102,955	\$ 110,560
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ 1,916	\$ 2,029	\$ 1,322
Capital Projects	\$ 32,700	\$ 44,700	\$ -
Equipment			
Professional Services	\$ 36,588	\$ 35,940	\$ 47,747
Allocated Cost	\$ (173,024)	\$ (190,814)	\$ (66,472)
Totals Before Allocations	\$ 173,024	\$ 190,814	\$ 162,128
Totals After Allocations	\$ 0	\$ 0	\$ 95,655
Personnel	0	0	0
Avg. Employee Cost	\$ -	\$ -	\$ -

Public Works Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 165,865	\$ 160,807	\$ 167,944
Benefits and Development	\$ 48,314	\$ 41,296	\$ 50,988
Operating Expense	\$ 6,424	\$ 4,469	\$ 5,203
Administrative Expense	\$ 544	\$ -	\$ 200
Building Maintenance	\$ 1,916	\$ 1,985	\$ 1,322
Capital Projects	\$ 50,000	\$ 50,041	\$ -
Equipment			
Professional Services	\$ 2,500	\$ 4,404	\$ 21,400
Prior Year Expense		\$ 9,840	
Allocated Cost	\$ (275,563)	\$ (263,003)	\$ (176,593)
Totals Before Allocations	\$ 275,563	\$ 263,002	\$ 247,056
Totals After Allocations	\$ (0)	\$ (0)	\$ 70,463
Personnel	2,375	2,375	2,375
Avg. Employee Cost	\$ 90,181	\$ 85,096	\$ 92,182

Facility Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 17,852	\$ 17,852	\$ 18,476
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ -	\$ -	\$ -
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ 45,429	\$ 42,073	\$ 49,632
Capital Projects	\$ 989,246	\$ 988,389	\$ -
Equipment			
Professional Services	\$ 13,720	\$ 19,440	\$ 20,000
Allocated Cost	\$ (122,784)	\$ (130,008)	\$ (88,108)

Totals Before Allocations	\$ 1,066,247	\$ 1,067,754	\$ 88,108
Totals After Allocations	\$ 943,463	\$ 937,746	\$ 0

Personnel	0	0	0
Avg. Employee Cost	\$ -	\$ -	\$ -

Police Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 2,179,616	\$ 1,997,798	\$ 2,226,270
Benefits and Development	\$ 742,852	\$ 600,314	\$ 703,273
Operating Expense	\$ 117,900	\$ 195,121	\$ 218,130
Administrative Expense	\$ 6,262	\$ 6,341	\$ 7,348
Building Maintenance	\$ 47,438	\$ 50,229	\$ 34,362
Capital Projects	\$ 34,168	\$ 91,976	\$ 6,000
Equipment			
Professional Services	\$ 42,593	\$ 52,269	\$ 26,218
Allocated Cost	\$ 150,237	\$ 160,955	\$ -

Totals Before Allocations	\$ 3,170,829	\$ 2,994,047	\$ 3,221,600
Totals After Allocations	\$ 3,321,066	\$ 3,155,002	\$ 3,221,600

Personnel	27.5	27.5	28.75
Avg. Employee Cost	\$ 106,272	\$ 94,477	\$ 101,897

Codes and Zoning Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 251,100	\$ 231,376	\$ 271,937
Benefits and Development	\$ 84,864	\$ 60,215	\$ 100,853
Operating Expense	\$ 18,768	\$ 9,787	\$ 13,150
Administrative Expense	\$ 5,610	\$ 2,020	\$ 4,000
Building Maintenance	\$ 24,089	\$ 25,507	\$ 17,181
Capital Projects	\$ 45,000	\$ 34,089	\$ -
Equipment			
Professional Services	\$ 127,000	\$ 91,857	\$ 98,200
Allocated Cost	\$ 365,230	\$ 384,725	\$ -
Totals Before Allocations	\$ 556,431	\$ 454,850	\$ 505,321
Totals After Allocations	\$ 921,661	\$ 839,575	\$ 505,321
Personnel	5.2	4.7	6.2
Avg. Employee Cost	\$ 64,608	\$ 62,041	\$ 60,127

Crossing Guards Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 87,360	\$ 104,057	\$ 107,709
Benefits and Development	\$ 3,249	\$ 5,936	\$ 6,529
Operating Expense	\$ 2,925	\$ 300	\$ 2,900
Administrative Expense	\$ 67	\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ -	\$ -	\$ -
Allocated Cost	\$ 34,248	\$ 34,648	\$ -
Totals Before Allocations	\$ 93,601	\$ 110,293	\$ 117,138
Totals After Allocations	\$ 127,849	\$ 144,941	\$ 117,138
Personnel	1.2	1.2	1.2
Avg. Employee Cost	\$ 75,508	\$ 91,661	\$ 95,198

Emergency Management Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ -	\$ -	\$ -
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ 481	\$ -	\$ 500
Administrative Expense	\$ 1,100	\$ -	\$ 1,100
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ -	\$ -	\$ -
Allocated Cost	\$ -	\$ -	\$ -

Totals Before Allocations	\$ 1,581	\$ -	\$ 1,600
Totals After Allocations	\$ 1,581	\$ -	\$ 1,600

Personnel	0	0	0
Avg. Employee Cost	\$ -	\$ -	\$ -

Human Resources Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ -	\$ -	\$ -
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ 12,000	\$ 10,800	\$ -
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ -	\$ -	\$ -
Allocated Cost	\$ -	\$ -	\$ -

Totals Before Allocations	\$ 12,000	\$ 10,800	\$ -
Totals After Allocations	\$ 12,000	\$ 10,800	\$ -

Personnel	0	0	0
Avg. Employee Cost	\$ -	\$ -	\$ -

Streets Department Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 316,051	\$ 343,544	\$ 400,893
Benefits and Development	\$ 150,964	\$ 158,825	\$ 167,970
Operating Expense	\$ 314,774	\$ 259,445	\$ 285,215
Administrative Expense	\$ 2,509	\$ 2,491	\$ 2,514
Building Maintenance	\$ 31,379	\$ 37,041	\$ 40,527
Capital Projects	\$ -	\$ -	\$ -
Equipment			
Professional Services	\$ 33,960	\$ 34,313	\$ 35,000
Allocated Cost	\$ 202,714	\$ 218,519	\$ -

Totals Before Allocations	\$ 849,636	\$ 835,659	\$ 932,120
Totals After Allocations	\$ 1,052,349	\$ 1,054,178	\$ 932,120

Personnel	7	7	7
Avg. Employee Cost	\$ 66,716	\$ 71,767	\$ 81,266

Shade Tree Expense

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ -	\$ -	\$ -
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ 5,990	\$ 5,805	\$ 6,470
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ 2,640	\$ -
Equipment			
Professional Services	\$ 59,445	\$ 59,482	\$ 72,280
Allocated Cost	\$ -	\$ -	\$ -
Totals Before Allocations	\$ 65,435	\$ 67,927	\$ 78,750
Totals After Allocations	\$ 65,435	\$ 67,927	\$ 78,750
Personnel	0	0	0
Avg. Employee Cost	\$ -	\$ -	\$ -

DEBT RETIREMENT 2009 BUDGET

DEBT RETIREMENT REVENUE

	2008 Budget	2008 Projected	2009 Budget
Real Estate Taxes			
Assessments	\$ 323,390	\$ 316,922	\$ 314,938
Duplicate Payments	\$ -	\$ -	\$ -
Prior Year Collections	\$ -	\$ 871	\$ 871
Liened	\$ -	\$ 15,000	\$ 15,000
Current Yr Interim	\$ 2,800	\$ 5,000	\$ 5,000
Prior Year Interim	\$ -	\$ 516	\$ 500
Real Estate Taxes Total	\$ 326,190	\$ 338,309	\$ 336,309
Interest Revenue			
Interest Earnings	\$ 5,300	\$ 3,300	\$ 3,300
Interest Revenue Total	\$ 5,300	\$ 3,300	\$ 3,300
Grand Total	\$ 331,490	\$ 341,609	\$ 339,609

Fund Balance			
Beginning Balance	\$ 53,217	\$ 53,217	\$ 69,183
Projected Revenue	\$ 331,490	\$ 341,609	\$ 339,609
Projected Expenses	\$ 325,643	\$ 325,643	\$ 351,939
Projected Ending Balance	\$ 59,064	\$ 69,183	\$ 56,853

2010 DEBT PAYMENT \$ 379,773

DEBT RETIREMENT EXPENSE

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ -	\$ -	\$ -
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ -	\$ -	\$ -
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Debt Retirement	\$ 325,643	\$ 325,643	\$ 351,939
Allocated Cost	\$ -	\$ -	\$ -
Totals Before Allocations	\$ 325,643	\$ 325,643	\$ 351,939

PENSION 2009 BUDGET

PENSION FUND REVENUE

	2008 Budget	2008 Projected	2009 Budget
Real Estate Taxes			
Assessments	\$ 143,116	\$ 140,067	\$ 166,904
Duplicate Payments	\$ -	\$ -	\$ -
Prior Year Collections	\$ -	\$ 295	\$ 300
Liened	\$ -	\$ 5,000	\$ 5,000
Current Yr Interim	\$ 1,500	\$ 1,700	\$ 1,500
Prior Year Interim	\$ -	\$ 200	\$ 200
Real Estate Taxes Total	\$ 144,616	\$ 147,262	\$ 173,904
Grant Revenue			
State Pension Grant	\$ 337,198	\$ 337,750	\$ 337,198
Grant Revenue Total	\$ 337,198	\$ 337,750	\$ 337,198
Interest Revenue			
Interest Earnings	\$ -	\$ 1,377	\$ 1,500
Interest Revenue Total	\$ -	\$ 1,377	\$ 1,500
Grand Total	\$ 481,814	\$ 486,389	\$ 512,602

Fund Balance			
Beginning Balance	\$ 9,617	\$ 9,617	\$ 28,333
Projected Revenue	\$ 481,814	\$ 486,389	\$ 512,602
Projected Expenses	\$ 481,633	\$ 467,673	\$ 531,449
Projected Ending Balance	\$ 9,798	\$ 28,333	\$ 9,486

PENSION FUND EXPENSE

	Budgeted 2008	Projected 2009	Proposed 2009
Salary and Wages	\$ -	\$ -	\$ -
Benefits and Development	\$ 481,633	\$ 467,673	\$ 531,449
Operating Expense	\$ -	\$ -	\$ -
Administrative Expense		\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Allocated Cost	\$ -	\$ -	\$ -
Totals Before Allocations	\$ 481,633	\$ 467,673	\$ 531,449

LIQUID FUELS 2009 BUDGET

LIQUID FUELS REVENUE BUDGET

	2008 Budget	2008 Projected	2009 Budget
Grant Revenue			
State Liquid Fuels Tax Grant	\$ 265,228	\$ 292,338	\$ 265,228
Grant Revenue Total	\$ 265,228	\$ 292,338	\$ 265,228
Interest Revenue			
Interest Earnings	\$ 9,836	\$ 8,000	\$ 9,836
Interest Revenue Total	\$ 9,836	\$ 8,000	\$ 9,836
Miscellaneous Revenue			
Damages	-	-	-
Miscellaneous Revenue Total	-	-	-
Grand Total			
	\$ 275,064	\$ 300,338	\$ 275,064
2007 Audited Fund Balance			
	\$ 270,113	\$ 270,113	\$ 437,940
Expenses			
	\$ 313,006	\$ 132,511	\$ 350,006
Ending Fund Balance	\$ 232,171	\$ 437,940	\$ 362,998

LIQUID FUELS EXPENSE BUDGET

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 24,640	\$ 7,466	\$ 24,756
Benefits and Development	\$ -	\$ -	\$ -
Operating Expense	\$ 139,366	\$ 116,804	\$ 175,250
Administrative Expense	\$ -	\$ -	\$ -
Building Maintenance	\$ -	\$ -	\$ -
Capital Projects	\$ 149,000	\$ 8,240	\$ 150,000
Equipment	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
CPIP	\$ -	\$ -	\$ -
Allocated Cost	\$ -	\$ -	\$ -

Totals Before Allocations	\$ 313,006	\$ 132,511	\$ 350,006
Totals After Allocations	\$ 313,006	\$ 132,511	\$ 350,006
After Allocations & CPIP	\$ 313,006	\$ 132,511	\$ 350,006

Personnel	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

SANITATION 2009 BUDGET

SANITATION REVENUE BUDGET

	2008 Budget	2008 Projected	2009 Budget
Sanitation Revenue			
Solid Waste Collections (Customers)	\$ 1,421,952	\$ 1,418,698	\$ 1,418,640
Interest/Penalty	\$ 15,000	\$ 20,500	\$ 20,500
Bulk Trash Pick-up	\$ -		\$ -
Recycling Bins	\$ 600	\$ 610	\$ 600
Recycled Waste	\$ 36,000	\$ 40,918	\$ 40,500
Scrap Metal	\$ 420	\$ -	\$ 420
Performance Grants	\$ -		\$ -
Recycling Performance Grant	\$ 90,000	\$ 90,000	\$ 90,000
Interest Income	\$ 4,800	\$ 6,800	\$ 4,800
Total Sanitation Revenue	\$ 1,568,772	\$ 1,577,525	\$ 1,575,460
Expenses	\$ 1,529,626	\$ 1,442,557	\$ 1,571,511
Increase or Decrease to Fund Balance	\$ 39,146	\$ 134,969	\$ 3,949
Ending Fund Balance	\$ 385,327	\$ 481,150	\$ 485,099
	25%	33%	31%

SANITATION EXPENSE BUDGET

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 484,300	\$ 439,135	\$ 474,124
Benefits and Development	\$ 167,741	\$ 152,983	\$ 176,436
Operating Expense	\$ 537,949	\$ 476,211	\$ 534,955
Administrative Expense	\$ 2,420	\$ 1,298	\$ 775
Building Maintenance	\$ 1,086	\$ 1,084	\$ 650
Capital Projects		\$ 19,247	\$ 71,977
Equipment	\$ -	\$ -	\$ -
Professional Services	\$ 7,000	\$ 7,122	\$ 7,000
Debt Service	\$ -	\$ -	\$ -
Allocated Cost	\$ 329,130	\$ 345,477	\$ 305,594

Totals Before Allocations	\$ 1,200,496	\$ 1,097,080	\$ 1,265,917
Totals After Allocations	\$ 1,529,626	\$ 1,442,557	\$ 1,571,511

Personnel	10	11	11
Avg. Employee Cost	\$ 68,636	\$ 53,829	\$ 59,142

RECREATION 2009 BUDGET

Recreation Revenue

REVENUE	2008 Budget	2008 Projected	2009 Proposed
Real Estate Taxes			
Assessments	\$ 440,944	\$ 441,000	\$ 334,217
Investment Income		\$ 2,500	\$ 2,500
Pre School Age Activities	\$ 17,700	\$ 17,650	\$ 19,185
Youth Programs	\$ 46,975	\$ 42,588	\$ 44,700
Adult Programs	\$ 51,660	\$ 33,209	\$ 48,300
Facility Rentals	\$ 5,000	\$ 5,440	\$ 6,550
Donations	\$ 28,300	\$ 27,900	\$ 28,190
	\$ 26,000	\$ 26,000	\$ 26,890
	\$ 1,300	\$ -	\$ 300
	\$ 1,000	\$ 1,900	\$ 1,000
	\$ -	\$ -	\$ -
Total Revenues	\$ 590,579	\$ 570,287	\$ 483,642
Expenses	\$ 590,998	\$ 535,148	\$ 482,180
Increase or Decrease to Fund Balance	-\$418.29	\$35,138.73	\$1,461.53
Ending Fund Balance	\$ 52,723	\$ 88,280	\$ 89,741
	9%	15%	19%

RECREATION DEPARTMENT EXPENSES

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 193,303	\$ 173,377	\$ 210,713
Benefits and Development	\$ 70,308	\$ 55,283	\$ 64,029
Operating Expense	\$ 55,738	\$ 49,626	\$ 60,342
Administrative Expense	\$ 2,449	\$ 1,649	\$ 2,322
Building Maintenance	\$ 30,198	\$ 31,910	\$ 38,040
Capital Projects	\$ 145,000	\$ 148,232	\$ -
Professional Services	\$ 93,995	\$ 75,070	\$ 106,735
Allocations	\$ 150,495	\$ 157,727	\$ -
Totals Before Allocations	\$ 590,991	\$ 535,147	\$ 482,180
Totals After Allocations	\$ 741,486	\$ 692,874	\$ 482,180
Personnel	5.5	5.5	5.5
Avg. Employee Cost	\$ 47,929.21	\$ 41,574.61	\$ 49,952.98

FIRE DEPARTMENT 2009 BUDGET

Fire Department Revenue

	2008 Budget	2008 Projected	2009 Proposed
Real Estate Taxes Total	\$ 210,324	\$ 204,987	\$ 302,662
511 Taxes Totals	\$ 78,750	\$ 37,000	\$ 50,000
Grant Revenue Total	\$ 102,717	\$ 107,508	\$ 107,508
Interest Revenue Total	\$ 18,800	\$ 6,500	\$ 7,500
Sale of Assets	\$ -	\$ 18,000	\$ -
Grand Total	\$ 410,591	\$ 373,995	\$ 467,670
Total Revenue	\$ 410,591	\$ 373,995	\$ 467,670
Expenses			
Totals After Allocations	\$ 519,693	\$ 499,482	\$ 566,437
Excess of Revenue versus Expense	\$ (109,102)	\$ (125,487)	\$ (98,767)
Ending Fund Balance	\$ 207,689	\$ 191,304	\$ 92,537

FIRE DEPARTMENT EXPENSES

	Budgeted 2008	Projected 2007	Proposed 2009
Salary and Wages	\$ 145,992	\$ 130,923	\$ 138,354
Benefits and Development	\$ 126,916	\$ 119,492	\$ 128,977
Operating Expense	\$ 106,855	\$ 82,276	\$ 92,985
Administrative Expense	\$ 6,273	\$ 4,805	\$ 6,200
Building Maintenance	\$ 90,362	\$ 90,830	\$ 89,123
Capital Projects	\$ 25,228	\$ 40,738	
Equipment			\$ -
Professional Services	\$ 9,668	\$ 8,039	\$ 11,420
Debt Retirement	\$ 8,400	\$ 22,379	\$ 99,378

Totals Before Allocations	\$ 519,693	\$ 499,482	\$ 566,437
Totals After Allocations	\$ 519,693	\$ 499,482	\$ 566,437

Personnel	5.5	5.5	5.5
------------------	-----	-----	-----

Avg. Employee Cost	\$ 49,619.55	\$ 45,529.96	\$ 48,605.61
---------------------------	--------------	--------------	--------------

WATER FUND 2009 BUDGET

WATER FUND REVENUE

	2008 Budget	2008 Projected	2009 Budget
Service Revenue Total	\$ 2,522,935	\$ 2,419,630	\$ 3,009,510
Fee Revenue Total	\$ 145,125	\$ 85,518	\$ 190,125
Interest Revenue Total	\$ 52,000	\$ 54,000	\$ 52,000
Grand Total	\$ 2,720,060	\$ 2,559,149	\$ 3,251,635
Total Water Revenue	\$ 2,783,909	\$ 2,559,149	\$ 3,251,635
Expenses			
Distribution	\$ 1,025,708	\$ 815,272	\$ 937,510
Treatment	\$ 2,635,180	\$ 2,061,031	\$ 2,310,043
	\$ 3,660,889	\$ 2,876,303	\$ 3,247,553
Excess of Revenue versus Expense	\$ (876,980)	\$ (317,155)	\$ 4,082
Ending Fund Balance	\$ 1,141,547 31%	\$ 1,701,372 59%	\$ 1,705,454 53%
Allocated Fund Balance			
Debt Retirement		\$ 35,500	\$ 73,218
Projects in Process		\$ 300,000	\$ 180,000
Total Allocated Fund Balance		\$ 335,500	\$ 253,218
Unallocated Fund Balance		\$ 1,365,872 47%	\$ 1,452,236 45%

WATER TREATMENT EXPENSE BUDGET

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 502,368	\$ 467,361	\$ 562,106
Benefits and Development	\$ 210,604	\$ 173,089	\$ 227,560
Operating Expense	\$ 466,076	\$ 437,901	\$ 483,812
Administrative Expense	\$ 4,103	\$ 2,050	\$ 2,400
Building Maintenance	\$ 36,566	\$ 43,241	\$ 55,280
Capital Projects			
Equipment	\$ 490,160	\$ 46,659	\$ -
Professional Services	\$ 170,410	\$ 123,367	\$ 134,320
Debt Service	\$ 594,285	\$ 594,285	\$ 671,507
Allocated Cost	\$ 161,148	\$ 173,078	\$ 173,058
Totals Before Allocations	\$ 2,474,572	\$ 1,887,953	\$ 2,136,985
Totals After Allocations	\$ 2,635,720	\$ 2,061,031	\$ 2,310,043
Personnel	9	9	9.25
Avg. Employee Cost	\$ 79,219	\$ 71,161	\$ 85,369

WATER DISTRIBUTION EXPENSE BUDGET

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 339,733	\$ 325,288	\$ 334,955
Benefits and Development	\$ 139,480	\$ 111,719	\$ 138,014
Operating Expense	\$ 101,635	\$ 72,357	\$ 90,816
Administrative Expense	\$ 1,816	\$ 852	\$ 2,760
Building Maintenance	\$ 5,986	\$ 7,467	\$ 8,100
Capital Projects	\$ 250,000	\$ -	\$ 150,000
Equipment	\$ -	\$ 100,000	\$ -
Professional Services			
Allocated Cost	\$ 187,057	\$ 197,590	\$ 211,865

Totals Before Allocations	\$ 838,651	\$ 617,682	\$ 724,645
Totals After Allocations	\$ 1,025,708	\$ 815,272	\$ 936,510

Personnel	6.0	6.0	6.25
Avg. Employee Cost	\$ 79,869	\$ 72,834	\$ 75,675

WASTE WATER FUND 2009 BUDGET

WASTE WATER REVENUE

	2008 Budget	2008 Projected	2009 Proposed
Service Revenue Total	\$ 2,065,799	\$ 2,066,848	\$ 2,185,505
Fee Revenue Total	\$ 313,850	\$ 110,000	\$ 313,850
Interest Revenue Total	\$ 52,000	\$ 52,000	\$ 52,000
			\$ -
Grand Total	\$ 2,431,649	\$ 2,228,848	\$ 2,551,355
Total Sewer Revenue	\$ 2,431,649	\$ 2,228,848	\$ 2,551,355
Expenses			
Totals After Allocations - Waste Water	\$ 2,355,935	\$ 2,276,489	\$ 2,555,787
Excess of Revenue versus Expense	\$ 75,713	\$ (47,641)	\$ (4,432)
Ending Fund Balance	\$ 1,362,735	\$ 1,239,381	\$ 1,234,949
	58%	54%	48%
Allocated Fund Balance			
DEBT PAYMENT		\$ -	\$ 31,160
Projects Started in 2008 yet not complete		\$ -	\$ 138,850
Total Allocated Fund Balance		\$ -	\$ 170,010
Unallocated Fund Balance		1,239,381	1,064,939
			42%

WASTE WATER TREATMENT EXPENSE BUDGET

	Budgeted 2008	Projected 2008	Proposed 2009
Salary and Wages	\$ 576,196	\$ 518,724	\$ 535,958
Benefits and Development	\$ 242,970	\$ 199,024	\$ 267,487
Operating Expense	\$ 469,626	\$ 421,394	\$ 521,845
Administrative Expense	\$ 2,599	\$ 3,271	\$ 3,760
Building Maintenance	\$ 45,248	\$ 39,602	\$ 41,440
Capital Projects	\$ 186,250	\$ 222,465	\$ 120,000
Equipment			
Professional Services	\$ 176,825	\$ 174,744	\$ 176,880
Debt Service	\$ 605,164	\$ 605,164	\$ 629,173
Allocated Cost	\$ 221,382	\$ 236,522	\$ 259,245
Totals Before Allocations	\$ 2,304,876	\$ 2,184,387	\$ 2,296,543
Totals After Allocations	\$ 2,526,258	\$ 2,420,910	\$ 2,555,787
Personnel	9	9	9
Avg. Employee Cost	\$ 91,018	\$ 79,750	\$ 89,272

LAST PAGE LEFT BLANK