

**SHELBURNE WATER DEPARTMENT  
FY 2009-10 BUDGET**

	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
1 Revenues							
2 Retail Water Sales	693,176	712,385	725,569	754,982	<b>787,682</b>	<b>32,700</b>	4%
3 Applied Surplus			0	30,000	<b>10,000</b>	<b>(20,000)</b>	-67%
4 Other Revenues	107,573	125,861	117,857	100,481	<b>85,622</b>	<b>(14,859)</b>	-15%
5	-----	-----	-----	-----	-----	-----	-----
6 Total Revenues	800,748	838,245	843,426	885,463	<b>883,304</b>	<b>(2,159)</b>	-0.2%
7 Expenses							
8 Water supply/Engineering	240,772	243,730	249,246	259,118	<b>287,098</b>	<b>27,980</b>	11%
9 Facilities Maintenance	58,572	65,000	50,293	62,500	<b>60,800</b>	<b>(1,700)</b>	-3%
10 Administration	65,011	68,525	68,269	70,106	<b>72,067</b>	<b>1,961</b>	3%
11 Employee Benefits	65,356	75,119	71,034	80,497	<b>78,113</b>	<b>(2,384)</b>	-3%
12 Wages & Salaries	145,353	153,755	149,642	158,488	<b>163,713</b>	<b>5,226</b>	3%
13 Vehicle Expense	6,785	8,500	9,280	10,500	<b>8,100</b>	<b>(2,400)</b>	-23%
14 Property/Liability Insurance	7,766	10,000	10,000	10,000	<b>9,000</b>	<b>(1,000)</b>	-10%
15 Debt payments	153,533	148,616	148,616	154,254	<b>154,412</b>	<b>158</b>	0%
16 Capital Improvements	20,000	65,000	60,987	80,000	<b>50,000</b>	<b>(30,000)</b>	-38%
17	-----	-----	-----	-----	-----	-----	-----
18 Total Expenses	763,147	838,245	817,367	885,463	<b>883,304</b>	<b>(2,159)</b>	-0.2%
19 Revenue - Expenses	37,601	0	26,060	0	<b>0</b>	<b>(0)</b>	(0)
20							
21							
22 Total Volumes sold (000)	162,486	163,000	165,780	165,000	<b>159,000</b>	<b>(6,000)</b>	-3.6%
23 Total Purchases (000)	177,004	177,174	182,867	179,348	<b>172,826</b>	<b>(6,522)</b>	-3.6%
24 % Unacct. For	8.2%	8.0%	10.3%	8.0%	<b>8.0%</b>		
25 Actual Precip. May- Sept.(inches)	24.4		13.9	19.1			
26 Normal Precip (May-Sept)	18.6		18.6	18.6			
27 <b>Water Rate (\$/000 gal.)</b>		<b>\$4.36</b>		<b>\$4.56</b>	<b>\$4.94</b>	<b>\$ 0.3800</b>	8.3%
28 <b>Water Rate % Change</b>		<b>4.3%</b>		<b>4.6%</b>	<b>8.3%</b>		
29 CWD charge/000 gal.		<b>\$1.32</b>		<b>\$1.39</b>	<b>\$1.60</b>	<b>\$0.21</b>	15.1%
30							
31 Revenue @ \$0.01/000gal					<b>\$ 1,590</b>		
32 <u>Net Assets (Full Accrual Basis)</u>							
33 Reserved for Capital Impr.	<b>\$ 38,125</b>		<b>\$ 71,684</b>				
34 Unrestricted	<b>\$ 162,048</b>		<b>\$ 182,054</b>				
35							
36 <u>Capital Improvement Fund:</u>							
37 Beginning Balance	<b>\$ 492</b>	<b>\$ 20,779</b>	<b>\$ 20,779</b>	<b>\$ 71,684</b>			
38 Transfer In.	<b>\$ 20,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>			
39 Interest Income	<b>\$ 287</b>	<b>\$ 1,373</b>	<b>\$ 905</b>	<b>\$ 967</b>			
40	-----	-----	-----	-----			
41 Ending Balance	<b>\$ 20,779</b>	<b>\$ 72,747</b>	<b>\$ 71,684</b>	<b>\$ 122,650</b>			

**APPROVED BY SHELBURNE WATER COMMISSION, 5/12/09**

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	Increase (Decrease)	% Change	
<b>REVENUES</b>								
1	Retail Water Sales	693,176	712,385	725,569	754,982	<b>787,682</b>	32,700	4%
2	Applied Surplus				30,000	<b>10,000</b>	(20,000)	-67%
3	Bulk Water Sales	5,530	3,000	2,981	2,000	<b>2,500</b>	500	25%
4	Cut-In Fees	15,050	28,800	20,700	25,000	<b>9,000</b>	(16,000)	-64%
5	Hydrant Maint. Contr.	5,325	5,700	5,200	5,800	<b>6,000</b>	200	3%
6	Interest Income	29,963	30,000	26,850	22,000	<b>13,000</b>	(9,000)	-41%
7	Misc. Revenue	10,957	500		500	<b>500</b>	0	0%
8	On/Off Service	1,477	1,600	2,079	1,600	<b>1,600</b>	0	0%
9	Tank Space Rent	15,000	15,450	15,450	15,991	<b>22,300</b>	6,309	39%
10	Transfer from Sewer Fund	13,411	14,011	14,000	15,290	<b>15,722</b>	432	3%
11	Transfer From Rte 7 Fund		17,300	17,873			0	
12	Penalties/Interest	10,860	9,500	12,724	12,300	<b>15,000</b>	2,700	22%
13		-----	-----	-----	-----	-----	-----	
14	<b>TOTAL REVENUES</b>	<b>800,748</b>	<b>838,245</b>	<b>843,426</b>	<b>885,463</b>	<b>883,304</b>	(2,159)	0%
<b>EXPENSES</b>								
<b>WATER SUPPLY/ENGINEERING</b>								
17	CWD Water Purchase	230,106	233,870	240,856	249,293	<b>276,522</b>	27,228	11%
18	State Water Qual. Fee	6,354	6,861	6,551	6,825	<b>6,577</b>	(248)	-4%
19	Engineering	4,312	3,000	1,839	3,000	<b>4,000</b>	1,000	33%
20		-----	-----	-----	-----	-----	-----	
21	<b>SUB-TOTAL WATER SUPPLY/ENG.</b>	<b>240,772</b>	<b>243,730</b>	<b>249,246</b>	<b>259,118</b>	<b>287,098</b>	<b>27,980</b>	<b>11%</b>
<b>FACILITIES MAINTENANCE</b>								
24	Contractors & Equip. Rental	21,237	30,000	15,553	26,000	<b>30,000</b>	4,000	15%
25	Pump Station	5,794	5,500	4,274	4,000	<b>4,000</b>	0	0%
26	Hydrant Replacement & Maint.	6,030	5,000	2,625	5,000	<b>4,000</b>	(1,000)	-20%
27	Materials	3,337	4,000	3,947	4,000	<b>3,000</b>	(1,000)	-25%
28	Meter Purch & Maint.	10,726	8,000	11,629	8,000	<b>6,500</b>	(1,500)	-19%
29	Equipment & Lg. Tools	4,831	3,000	1,662	3,000	<b>2,000</b>	(1,000)	-33%
30	Miscellaneous	4,191	3,000	8,727	3,000	<b>3,000</b>	0	0%
31	Valve Maint./Replacements	346	3,000	500	3,000	<b>3,000</b>	0	0%
32	Building Maintenance	1,314	1,000	184	1,000	<b>1,000</b>	0	0%
33	Small Tools	766	800	724	800	<b>800</b>	0	0%
34	Radio Maintenance		700	469	700	<b>500</b>	(200)	-29%
35	Tank Maintenance		1,000		4,000	<b>3,000</b>	(1,000)	-25%
36		-----	-----	-----	-----	-----	-----	
37	<b>SUB-TOTAL, FACILITIES MAINT.</b>	<b>58,572</b>	<b>65,000</b>	<b>50,293</b>	<b>62,500</b>	<b>60,800</b>	<b>(1,700)</b>	<b>-3%</b>
<b>ADMINISTRATION</b>								
40	Administrative Fee	55,692	57,265	57,265	58,706	<b>60,467</b>	1,761	3%
41	Postage	1,550	2,000	1,867	2,000	<b>2,000</b>	0	0%
42	Accounting Services	1,700	1,800	1,800	1,900	<b>2,000</b>	100	5%
43	Legal Expense	1,000	1,000	1,000	1,000	<b>1,000</b>	0	0%
44	Office Supplies	1,256	1,400	2,335	1,400	<b>1,500</b>	100	7%
45	Computer Services	100	1,000	190	1,000	<b>1,000</b>	0	0%
46	Telephone	1,953	2,000	1,676	2,000	<b>2,000</b>	0	0%
47	Pagers	1,022	1,260	1,228	1,300	<b>1,300</b>	0	0%
48	Mileage	737	800	907	800	<b>800</b>	0	0%
49		-----	-----	-----	-----	-----	-----	
50	<b>SUB-TOTAL, ADMINISTRATION</b>	<b>65,011</b>	<b>68,525</b>	<b>68,269</b>	<b>70,106</b>	<b>72,067</b>	<b>1,961</b>	<b>3%</b>
<b>FRINGE BENEFITS</b>								
53	Uniforms	2,061	2,900	2,247	2,700	<b>2,400</b>	(300)	-11%
54	Retirement Expense	7,508	7,758	7,648	7,978	<b>8,390</b>	412	5%
55	Health Insurance	36,927	40,326	40,768	45,817	<b>37,810</b>	(8,007)	-17%
56	Health Reimbursements					<b>5,400</b>	5,400	
57	FICA	11,069	11,869	11,382	12,206	<b>12,628</b>	421	3%
58	Training	1,690	4,000	787	3,000	<b>2,500</b>	(500)	-17%
59	Dental	3,808	3,858	3,978	4,123	<b>4,123</b>	0	0%
60	Disability & Life	2,294	2,608	2,479	2,602	<b>2,709</b>	107	4%
61	Performance Bonus		1,800	1,744	2,071	<b>2,153</b>	82	4%
62		-----	-----	-----	-----	-----	-----	
63	<b>SUB-TOTAL FRINGE BENEFITS</b>	<b>65,356</b>	<b>75,119</b>	<b>71,034</b>	<b>80,497</b>	<b>78,113</b>	<b>(2,384)</b>	<b>-3%</b>

	FY 2006-07 Actual	FY 2007-08 Budget	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Budget	Increase (Decrease)	% Change
1 WAGES & SALARIES							
2 Water Salaries & On-Call Pay	132,610	136,318	137,301	142,356	<b>147,937</b>	5,581	4%
3 Overtime	11,778	16,237	11,868	15,132	<b>14,976</b>	(156)	-1%
4 Outside Labor	965	1,200	473	1,000	<b>800</b>	(200)	-20%
5	-----	-----	-----	-----	-----	-----	-----
6 SUB-TOTAL WAGES & SALARIES	145,353	153,755	149,642	158,488	<b>163,713</b>	5,226	3%
7							
8 VEHICLE EXPENSE							
9 Gas & oil	5,101	6,500	6,571	8,000	<b>6,100</b>	(1,900)	-24%
10 Vehicle Repair & Maint.	1,684	2,000	2,709	2,500	<b>2,000</b>	(500)	-20%
11	-----	-----	-----	-----	-----	-----	-----
12 SUB-TOTAL VEHICLE EXPENSE	6,785	8,500	9,280	10,500	<b>8,100</b>	(2,400)	-23%
13							
14 INSURANCE							
15 General Insurance	7,766	10,000	10,000	10,000	<b>9,000</b>	(1,000)	-10%
16	-----	-----	-----	-----	-----	-----	-----
17 SUB-TOTAL INSURANCE	7,766	10,000	10,000	10,000	<b>9,000</b>	(1,000)	-10%
18							
19 DEBT SERVICE							
20 Principal							
21 Bond Bank Series 1991	30,000	35,000	35,000	35,000	<b>40,000</b>	5,000	14%
22 Bond Bank Series 2003	55,000	55,000	55,000	55,000	<b>55,000</b>	0	0%
23 Truck Loan	6,000			7,200	<b>7,200</b>	0	
24 Bond Bank Series 2005	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u><b>10,000</b></u>	0	0%
25 Sub-Total, Principal	101,000	100,000	100,000	107,200	<b>112,200</b>	5,000	5%
26							
27 Interest							
28 Bond Bank Series 1991	12,960	10,712	10,712	9,975	<b>7,350</b>	(2,625)	-26%
29 Bond Bank Series 2003	35,788	34,669	34,669	33,357	<b>31,877</b>	(1,480)	-4%
30 Truck Loan	<u>239</u>			<u>810</u>	<u><b>410</b></u>	(400)	-49%
31 Bond Bank Series 2005	<u>3,547</u>	<u>3,236</u>	<u>3,236</u>	<u>2,912</u>	<u><b>2,575</b></u>	(338)	-12%
32 Sub-Total, Interest	52,533	48,616	48,616	47,054	<b>42,212</b>	(4,842)	-10%
33							
34 SUB-TOTAL, DEBT SERVICE	153,533	148,616	148,616	154,254	<b>154,412</b>	158	0%
35							
36 CAPITAL IMPROVEMENTS							
37 Transfer to Capital Impr. Fund	20,000	50,000	50,000	50,000	<b>40,000</b>	(10,000)	-20%
38 Inserta Valves		10,000	8,487	10,000	<b>10,000</b>	0	0%
39 Truck Purchase(down pmt)		5,000	2,500				
40 Harbor Road Bridge Line Repl.				20,000		(20,000)	-100%
41	-----	-----	-----	-----	-----	-----	-----
42 SUB-TOT. CAPITAL IMPROVEMENT	20,000	65,000	60,987	80,000	<b>50,000</b>	(30,000)	-38%
43							
44 TOTAL EXPENSES	763,147	838,245	817,367	885,463	<b>883,304</b>	(2,159)	0%