

CITY OF PALMER W/S

October 2009 through September 2010

Income

2013001 · WATER SALES AND PENALTIES	525,000
2013102 · SEWER USER CHARGES	240,000
2013103 · WATER AND SEWER TAPS	1,100
2013105 · RECONNECT FEES	5,400
2013108 · NSF FEES	3,800
2013110 · APPLICATION FEES	600
2854601 · INTEREST EARNED	3,300
2885023 · CONTRIBUTION FROM EDC	19,200
2013501 · MISCELLANEOUS	100
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	798,500

Expense

2754101 · SALARIES	134,500
2754102 · OVERTIME	4,900
2754103 · FICA	8,600
2754104 · WORKERS COMPENSATION	6,400
2754106 · MEDICAL	31,100
2754107 · RETIREMENT	6,700
2754108 · TRAINING	1,300
2754112 · MEDICARE.	2,100
2754210 · UTILITIES	25,000
2754211 · TELEPHONE AND CELL	6,400
2754215 · ENGINEER SERVICES	10,000
2754217 · MISCELLANEOUS CTRCT SRV.	25,000
2754218 · VEHICLE AND EQUIPMENT REPAIR	10,000
2754219 · TOOLS AND EQUIPMENT	50,000
2754225 · SEWER PERMIT RENEWAL	1,900
2754230 · METER AND PUMP REPAIR	30,000
2754233 · UNIFORMS	1,800
2754234 · SEWER AND WATER TEST	14,400
2754319 · POSTAGE	3,400
2754320 · OFFICE SUPPLIES	5,000
2754321 · MISC. MATERIALS AND SUPPLIES	1,500
2754322 · MISC	800
2754323 · AGGREGATE (SAND, GRAVEL)	6,000
2754324 · GAS AND OIL	8,000
2754326 · CHEMICALS	33,500
2754330 · PIPES/CLAMPS/METERS	38,100
2754526 · TRA BUY IN AGREEMENT	1,100
2754600 · PURCHASE OF ROCKETT WATER	290,600
2995040 · SLUDGE DISPOSAL	1,000
2995065 · WATER/SEWER IMPROVEMENTS	205,000
2995077 · SPECIAL PROJECT	419,000
2995080 · 2002 BOND PRINCIPAL & INTEREST	102,000

2995085 · 2005 BOND PRINCIPAL & INTEREST	19,200
Total Expense	<u>1,504,300</u>
Net Ordinary Income	(705,800)
Other Income	
2885015 - CDBG GRANT	343,000
2994950 · TRANSFER FROM GENERAL FUND	260,800
2994965 · TRANSFER IN FROM DEBT SERVICE	<u>102,000</u>
Total Other Income	705,800
Net Income	<u><u>0</u></u>

CITY OF PALMER - GENERAL FUND

October 2009 through September 2010

Income

1013001 · CURRENT AD VALOREM	\$380,000
1013002 · CURRENT PENALTY AND INTEREST	\$5,600
1013101 · DELINQUENT AD VALOREM	\$10,000
1013102 · DELINQUENT PENALTY AND INTEREST	\$2,800
1013104 · FRANCHISE TAX	\$67,000
1013105 · SALES TAXES	\$125,000
1013106 · LICENSES AND PERMITS	\$12,000
1013107 · CITY FINE COLLECTIONS	\$820,000
1013116 · ZONING/PLAT FEES	\$0
1013118 · MISCELLANEOUS INCOME	\$15,200
1013121 · TRASH COLLECTIONS	\$88,900
1013122 · ECD GATE	\$18,000
1013127 · COUNTY CLERK FEES	\$0
1013128 · TECHNOLOGY FEE	\$33,000
1013160 · SERVICE FEE-COURT COSTS	\$46,900
1013161 · INTEREST INCOME	\$9,300
1013300 · BUILDING SECURITY	\$24,800
1013350 · SEIZURE FUNDS	\$4,700
1013920 - SALES TAX TRASH	\$6,900

Total Income \$1,670,100

Expense

1114000 · MUNICIPAL COURT	
1114101 · SALARIES	\$77,900
1114103 · FICA	\$4,800
1114104 · MEDICARE	\$1,200
1114106 · MEDICAL	\$11,200
1114107 · RETIREMENT	\$2,400
1114108 · TRAINING	\$900
1114110 · JURY	\$900
1114111 · TELEPHONE	\$2,000
1114318 · MISCELLANEOUS	\$200
1114321 · OFFICE SUPPLIES	\$3,500
1114322 · DUES AND SUBSCRIPTIONS	\$200
1114323 · PROFESSIONAL SERVICES	\$15,000
1114330 · TECHNOLOGY	\$32,400
1114405 · BUILDING SECURITY EXPENSE	\$24,400

Total 1114000 · MUNICIPAL COURT \$177,000

1124000 · ADMINISTRATION

1014102 · COUNCIL	\$4,000
1124101 · SALARIES	\$108,800
1124103 · FICA	\$6,800
1124104 · WORKERS COMPENSATION	\$8,000
1124106 · MEDICAL	\$1,000
1124107 · RETIREMENT	\$5,100
1124108 · TRAINING	\$2,500
1124203 · MEDICARE	\$1,600
1124209 · NOTICE	\$3,000
1124210 · UTILITIES	\$3,500
1124211 · PHONE	\$2,400
1124212 · DUES AND SUBSCRIPTIONS	\$1,200
1124214 · LEGAL	\$50,000
1124216 · APPRAISAL	\$5,500
1124219 · CONTRACT LABOR	\$4,000
1124220 · INSURANCE-PROPERTY	\$1,500
1124221 · INSURANCE - GENERAL LIABILITY	\$1,000
1124317 · CODIFICATION	\$6,000
1124318 · OFFICE SUPPLIES	\$10,000
1124319 · POSTAGE	\$2,000
1124321 · MISCELLANEOUS	\$2,400
1124322 · BUILDING IMPROVEMENTS	\$4,000
1124527 · ELECTION COST	\$3,000
1124605 · AUDIT	\$17,500
1124606 · ACCOUNTING SERVICES	\$14,000
1124607 · WEBSITE DESIGN & IMPLEMENTATION	\$1,000
1124905 · SPECIAL EVENTS	\$500
1124906 · EXPENSE REIMBURSEMENT	\$500
1124950 · EC ESD #9	\$5,000

Total 1124000 · ADMINISTRATION

\$275,800

1204000 · POLICE	
1204101 · SALARIES	\$366,700
1204102 · OVERTIME	\$1,000
1204103 · FICA	\$22,800
1204104 · WORKERS COMPENSATION	\$6,500
1204106 · MEDICAL	\$55,300
1204107 · RETIREMENT	\$17,500
1204108 · TRAINING	\$6,000
1204203 · MEDICARE	\$5,500
1204210 · UTILITIES	\$6,500
1204211 · PHONE AND PAGER	\$5,400
1204218 · VEHICLE O&M	\$10,000
1204220 · ANIMAL CONTROL	\$8,500
1204227 · INSURANCE-GENERAL LIABILITY	\$2,900
1204228 · INSURANCE-AUTO LIABILITY	\$10,500
1204229 · CONTRACT LABOR	\$1,800
1204318 · OFFICE SUPPLIES	\$4,000
1204319 · POSTAGE	\$3,500
1204321 · MISCELLANEOUS	\$1,400
1204322 · DUES AND SUBSCRIPTIONS	\$700
1204324 · GAS AND OIL	\$30,000
1204325 · UNIFORMS	\$7,500
1204350 · SEIZURE EXPENDITURES	\$4,700
1204606 · BUILDING IMPROVEMENTS	\$10,000
1204607 · COMPUTER MAINTENANCE	\$500
1204608 · JAIL	\$1,000
1204609 · OFFICE EQUIPMENT	\$4,800
1204613 · TRAFFIC CITATIONS	\$200
1204614 · MISCELLANEOUS EQUIPMENT	\$10,000
1204650 · CAPITAL OUTLAY-PATROL VEHICLE	\$30,000
Total 1204000 · POLICE	<u>\$635,200</u>

1304000 · PUBLIC WORKS	
1304101 · SALARIES	\$82,800
1304102 · OVERTIME	\$4,500
1304103 · FICA	\$5,600
1304104 · WORKERS COMPENSATION	\$6,500
1304106 · MEDICAL	\$16,000
1304107 · RETIREMENT	\$3,700
1304108 · MEDICARE	\$1,400
1304212 · INSURANCE-AUTO LIABILITY	\$1,700
1304218 · VEHICLE O&M	\$4,000
1304222 · SALES TAX TRASH	\$6,000
1304224 · STREET LIGHTS	\$35,000
1304225 · INSPECTIONS	\$7,200
1304230 · GARBAGE COLLECTION	\$68,000
1304320 · STREET MAINTENANCE	\$15,000
1304321 · MISCELLANEOUS	\$500
1304322 · UNIFORMS	\$1,000
1304324 · GAS AND OIL	\$12,000
1304326 · CHEMICALS	\$1,500
1304327 · PIPES AND CULVERTS	\$5,000
1304328 · AGGREGATE (SAND, GRAVEL)	\$5,500
1304329 · SIGNS	\$5,000
1304335 · BUILDING MAINTENANCE	\$5,000
1304340 · TOOLS AND EQUIPMENT	\$5,000
1304342 · ENGINEER SERVICES	\$5,000
1304350 · CAPITAL OUTLAY-MECHANICAL TOOLS	\$2,000
1304351 · CAPITAL OUTLAY-BUILDING EXPANSI	\$5,000
1304352 · PARKS AND RECREATION O&M	\$10,000
1304354 · SPECIAL PROJECT	\$50,000
Total 1304000 · PUBLIC WORKS	<u>\$369,900</u>

1994000 · OTHER EXPENDITURES	
1994901 · TRANSFERS TO W&S	\$260,800
1994902 · TRANSFER TO DEBT SERV-PROP.TAX	\$236,000
Total 1994000 · OTHER EXPENDITURES	<u>\$496,800</u>

Total Expense	<u>\$1,954,700</u>
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Net Ordinary Income	<u>(\$284,600)</u>
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RESERVE ANALYSIS

1003900 -Unreserved General Fund Balance as of 8-31-2009	\$660,426.52
General Fund Net Income as of 8-31-2009	<u>(\$71,017.32)</u>
General Fund Reserve as of 8-31-2009	\$589,409.20
2003900 W&S Net Assets as of 8-31-2009 (same as audit)	\$114,189.96
W&S Net Income as of 8-31-2009	<u>(\$34,599.89)</u>
W&S Fund Reserve as of 8-31-2009	\$79,590.07
Total Combined Reserve as of 8-31-2009	<u><u>\$668,999.27</u></u>
Total W&S Budgeted Expenditures for 2009/2010	\$1,504,300.00
less:	
2885015 - CDBG GRANT	<u>(\$343,000.00)</u>
2995080 · 2002 BOND PRINCIPAL & INTEREST	<u>(\$102,000.00)</u>
2995085 · 2005 BOND PRINCIPAL & INTEREST	<u>(\$19,200.00)</u>
Total W&S Expenditures requiring reserves as of 8-18-2009	<u>\$1,040,100.00</u>
Total General Fund Budgeted Expenses for 2009/2010	\$1,954,700.00
less:	
1114330 · TECHNOLOGY	<u>(\$32,400.00)</u>
1114405 · BUILDING SECURITY EXPENSE	<u>(\$24,400.00)</u>
1204350 · SEIZURE EXPENDITURES	<u>(\$4,700.00)</u>
1304222 · SALES TAX TRASH	<u>(\$6,000.00)</u>
1994902 · TRANSFER TO DEBT SERV-PROP.TAX	<u>(\$236,000.00)</u>
Total General Fund expenses requiring reserves	<u>\$1,651,200.00</u>
Total Budgeted Expenditures Requiring Reserves in 2009/2010	<u><u>\$2,691,300.00</u></u>
4 Month Reserve	\$897,100.00
3 Month Reserve	\$672,825.00
Combined Reserve Shortfall (3 month)	<u>(\$54,566.00)</u>
Budget Cuts required to meet Reserve Requirements	<u>(\$218,264.00)</u>

DEFER SPENDING ON PROJECTS UNTIL RESERVE IS MET					
BUDGET	PROJECT	LINE ITEM	AMOUNT	PRIORITY	
WATER & SEWER					
		Paint Standpipe	2754217 · MISCELLANEOUS CTRCT SRV.	\$15,000	5
		Newer Sewer Jet	2754219 · TOOLS AND EQUIPMENT	\$45,000	4
		Drying Beds	2995065 · WATER/SEWER IMPROVEMENTS	\$105,000	2
		Marshall Street	2995065 · WATER/SEWER IMPROVEMENTS	\$100,000	1
			\$265,000		
GENERAL FUND					
		Front Door	1124322 · BUILDING IMPROVEMENTS	\$3,000	6
		Ballfield Improvements	1304352 · PARKS AND RECREATION O&M	\$5,000	7
		Drainage	1304354 · SPECIAL PROJECT	\$50,000	3
			\$58,000		
		TOTAL POSSIBLE DEFFERAL	\$323,000		