

MILLERSVILLE BOROUGH

2010 BUDGETARY NOTES

What Affects The Annual Budget:

PROPERTY TAX INCOME (49%)---CHIEF REVENUE SOURCE

- 1) GENERATED BY PROPERTY ASSESSMENTS: 32.7% percent of our entire assessment is NON-TAXABLE. We have the highest non-taxable assessments in Lancaster County. (Comprised mostly of Millersville University and Penn Manor School District.)
- 2) LOCAL TAX ASSESSMENT COMPOSITION: Only 17% of our taxable assessment is attributable to non-residential type of buildings. 7% is attributable to strictly business. *Businesses offer higher potential tax revenues with lower municipal service demands.* Commercial business buildings are limited in number in Millersville.
- 3) BUDGETARY CONSEQUENCES: Any increases in taxes would fall almost exclusively on residential properties.

ECONOMIC FACTORS:

- 4) HOME AND BUSINESS SALES (Property Transfer Tax)
Reduced property sales throughout the county have resulted in reduced incomes and a 26.8 percent reduction in expected revenue for 2010.
- 5) EMPLOYMENT (Local Services Tax)
The local \$52 dollar per employee annual service tax is not influenced proportionately by the economic climate because Millersville University is the Borough's chief employer.
- 6) EARNED INCOME TAX (Payroll withholding)
Earned Income tax will be reduced for 2010 due to the economy and a budgeting oversight at the County's Earned Income Tax Bureau. Budgeted income is expected to be decreased by 6% for 2010 to reflect lower employment rates seen in 2009.
- 7) ELECTRICITY GENERATION COSTS
PPL has indicated that electric rates will be increased by approximately 37% in 2010. Based on this information the Borough has participated in a PA League of Cities electric pool to negotiate a reduced cost for electric generation.
- 8) INTEREST INCOME
Due to economic conditions revolving around low investment returns, interest income projected for 2010 in our various funds have been reduced significantly.

MAJOR EXPENDITURES

- 1) As municipal government is a public service business, a majority of the Borough's anticipated expenses or 63.2% is for labor and labor associated costs. Labor contracts negotiated with their respective unions were finalized in 2009. The 2010 budgets reflect wage increases of 3.5% for the police union and 3% for the non-uniform union. Pension contributions for both groups have increased due to low returns on investments attributed to the economy.
- 2) Approximately 45% of our budget is for providing police safety services.

HIGHLIGHTS FOR 2010

The Finance Committee met on October 7, 14 and the 21st, to review the 2010 budgets with the Borough Manager and department heads. Some changes were made during those reviews.

GENERAL OPERATING FUND

On the expenditure side, the \$2,768,356 budget is 3% above the 2009. The consumer price index at yearend is estimated to be under 1% due to economic conditions. The budget was balanced without a tax increase. The average residential property is assessed at \$122,000 producing a base tax bill of \$591.70. The staffing levels (12 police officers and 15 non-uniform employees,) have not changed from 2009. The only transfer to the General Capital Reserve is for the purchase of one police vehicle.

GENERAL CAPITAL RESERVE FUND

In 2010 we are planning to replace 1 police vehicle and finalize the municipal building site purchase.

Sewer Operating Budget

There is no change in quarterly sewer service charges. (Residential \$110) (Commercial \$167.30) The expense budget has increased 9.8% mostly due to the increases in electricity and chemical purchases.

Sewer Capital Reserve Fund

Sewer main line and stormwater line replacements are budgeted for Glenn Oaks Drive area of the Borough at \$300,000 in addition to engineering costs.

The aged sewer pumping station at Creek Drive will also be upgraded with new more powerful pump and water retention abilities to protect the environment from sewer discharges during heavy storms.

Highway Aid Fund

The Borough Streets Department is planning to contract for the micro-surfacing of several streets in 2010 and purchase a replacement vehicle for their truck fleet.

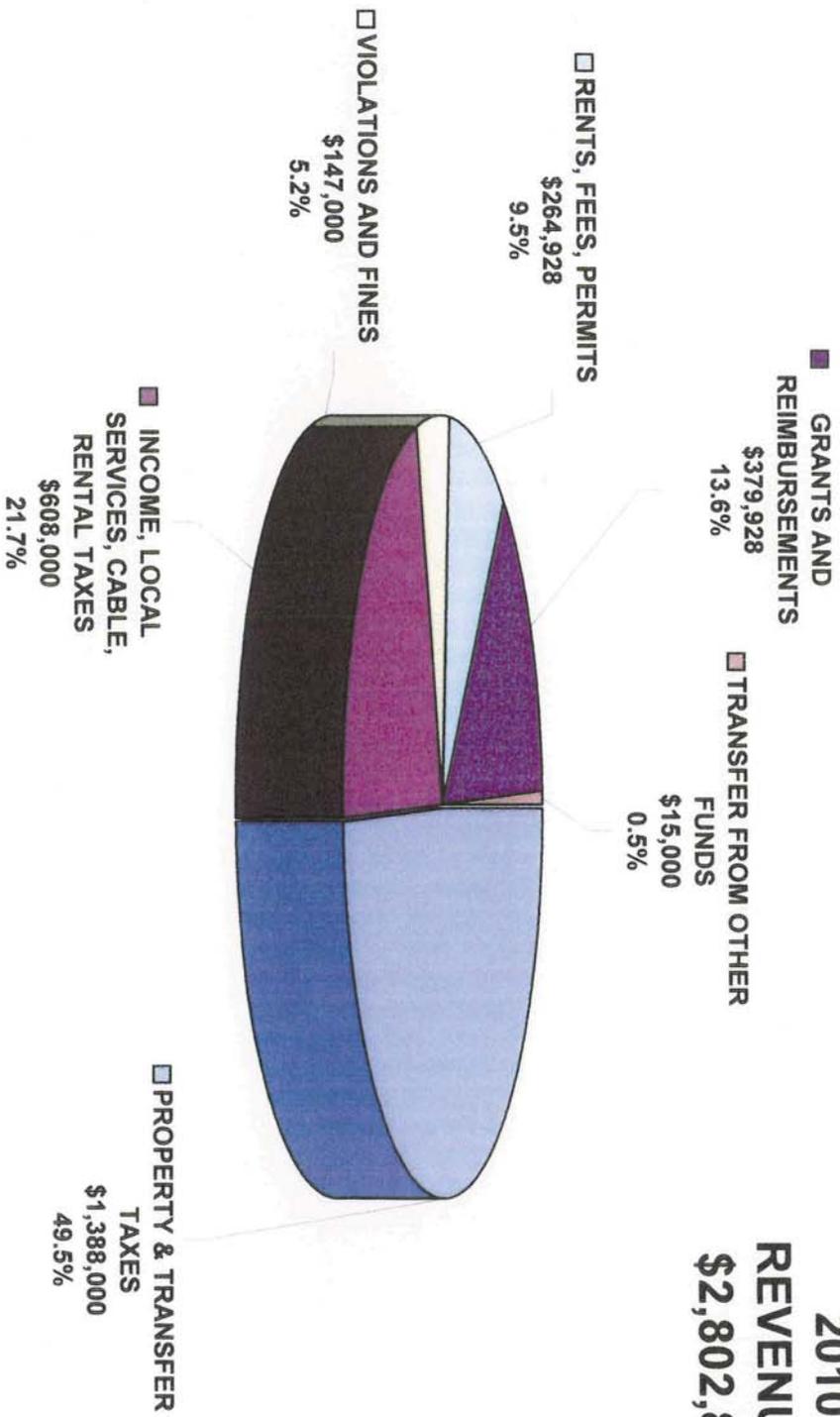
Solid Waste Budget

There will be an increase in the solid waste charges for 2010. The new fee will be \$55 per quarter. This is a 25% quarterly fee increase due to increases in tipping fees at the transfer station and trash collection fees by haulers. The current \$44 fee was last changed in 2006. At that time the increase was 38%. The hauling contract will be let in 2010 as our current one year contract extension will end.

MILLERSVILLE BOROUGH

MILLERSVILLE BOROUGH GENERAL FUND

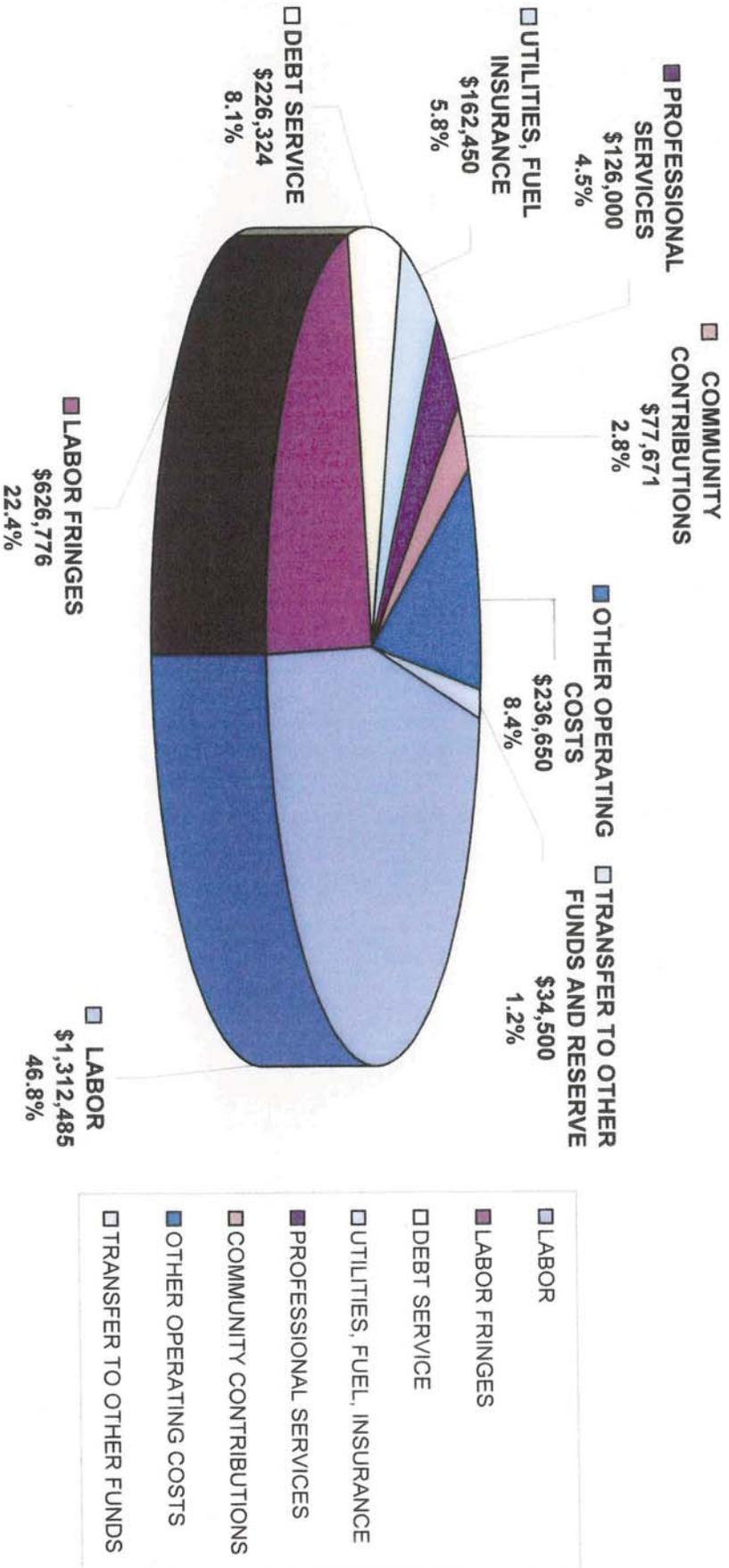
2010
REVENUES
\$2,802,856



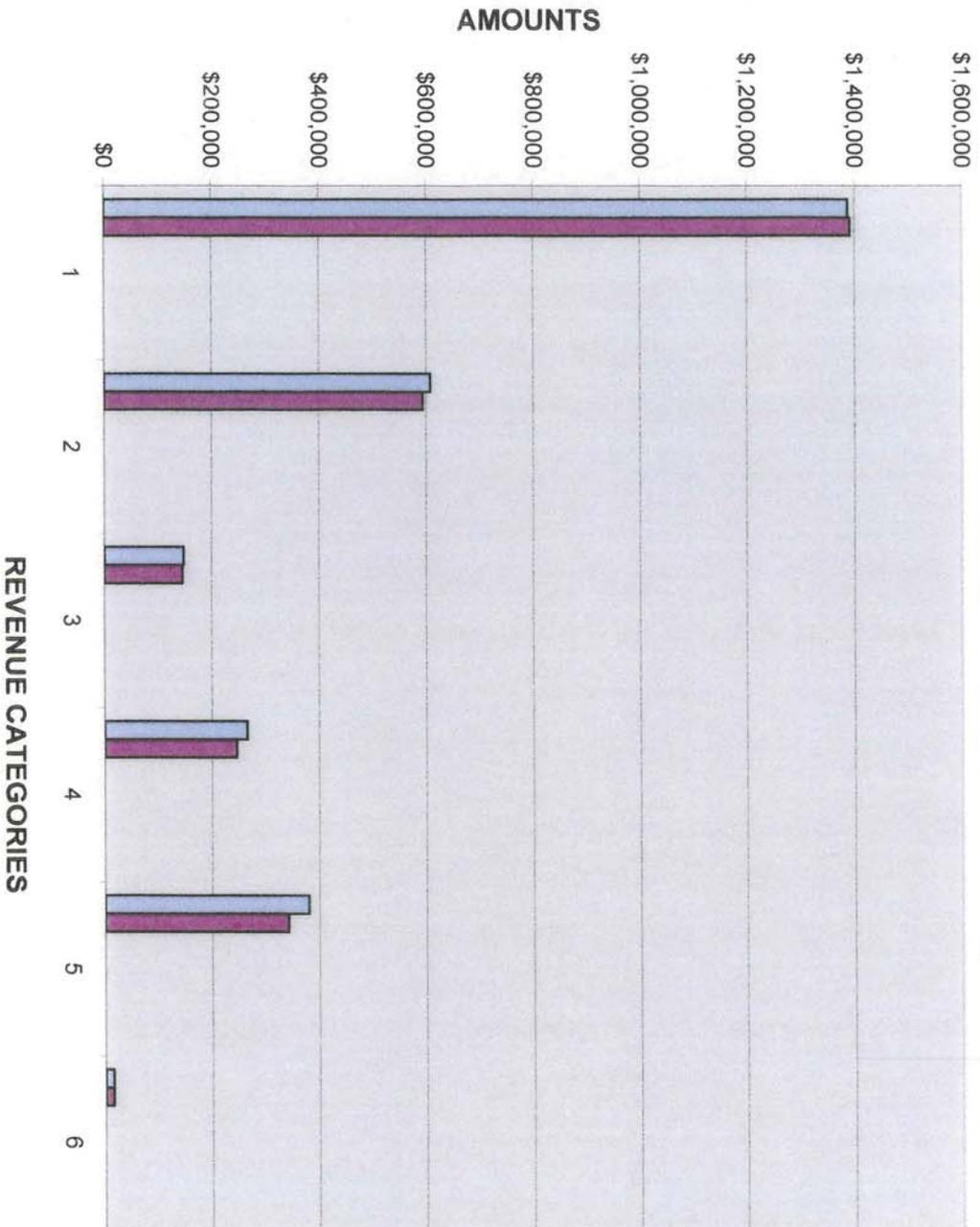
- ☐ PROPERTY & TRANSFER TAXES
- ☐ INCOME, LOCAL SERVICES, CABLE, RENTAL TAXES
- ☐ VIOLATIONS AND FINES
- ☐ RENTS, FEES, PERMITS
- ☐ GRANTS AND REIMBURSEMENTS
- ☐ TRANSFER FROM OTHER FUNDS

MILLERSVILLE BOROUGH

GENERAL FUND OPERATING BUDGET PROPOSED 2010 EXPENDITURES \$2,802,856



MILLERSVILLE BOROUGH
Percentage Change by Category
2010 Estimated Revenues Compared to 2009

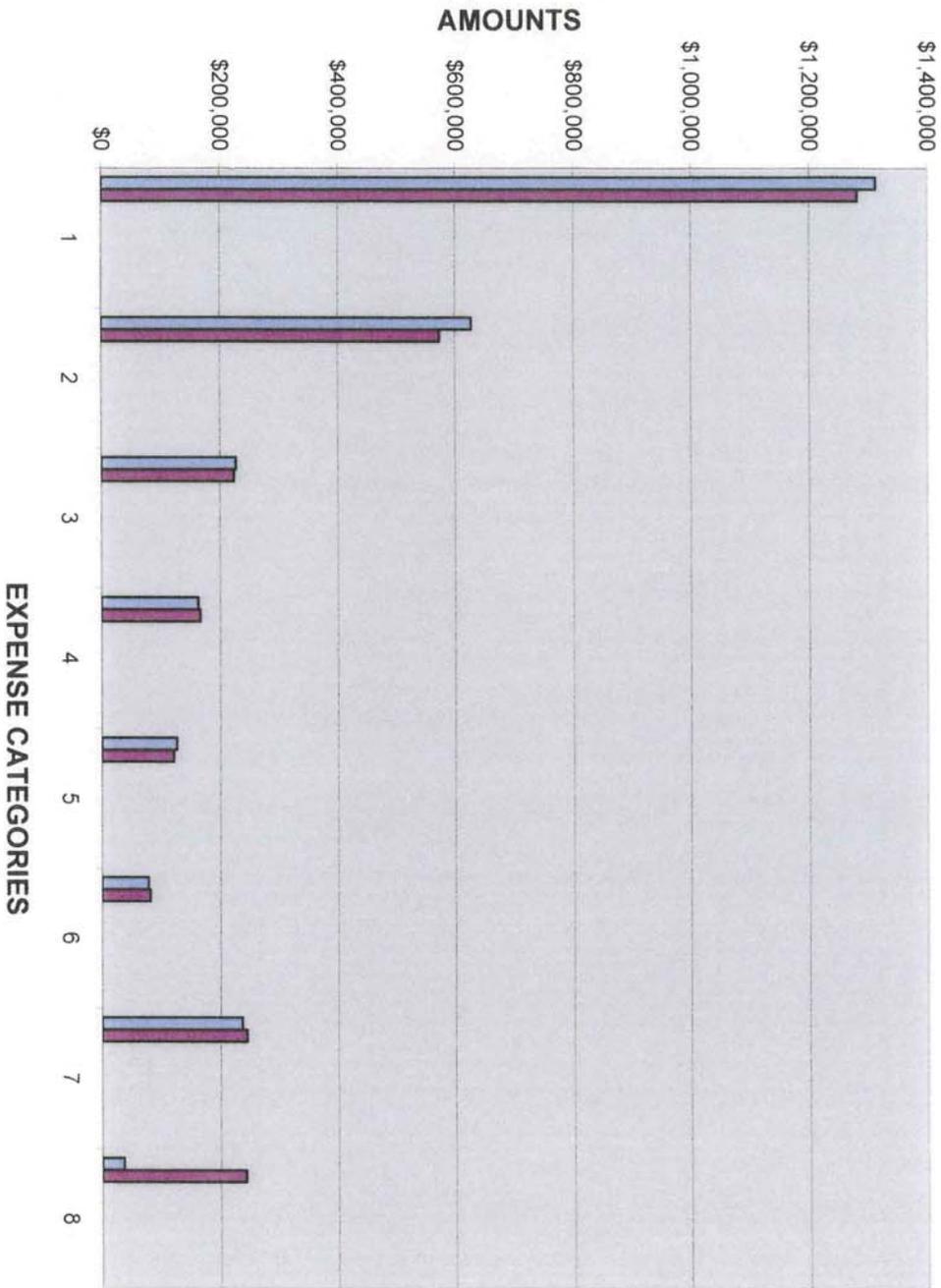


- 2010 Revenues
- 2009 Revenues
- 1 = Property/Transfer -0.3%
- 2 = Other Taxes +2.5%
- 3 = Vio/Fines +1.4%
- 4 = Rents/Permits +7.7%
- 5 = Grants/Reim +11.4%
- 6 = Transfers 0%

MILLERSVILLE BOROUGH

Percentage Change by Category

2010 Budgeted Expenditures Compared to 2009



- 2010 Expenses
- 2009 Expenses
- 1 = Labor +2.4%
- 2 = Fringes +9.4%
- 3 = Debt +1.4%
- 4 = Util/Ins -2.0%
- 5 = Profess +4.6%
- 6 = Contri -3.7%
- 7 = Op Costs -3.1%
- 8 = Transfers -85.8%

MILLERSVILLE BOROUGH
2009 BUDGET

Codes	GENERAL FUND	2010	2009	Budget
		Budget	Budget	Compare
	REVENUES			2009 to 2010
	Real Property Taxes	Rate .00485	Rate .00485	
01-301-100	Real Estate Tax -Current Year-	1,308,000	1,288,895	1.5%
01-301-200	Real Estate Taxes- Prior Year	1,000	1,000	0.0%
01-301-300	Real Estate Taxes- Delinquent	14,000	15,000	-6.7%
01-301-500	Real Estate Transfer Tax	60,000	82,000	-26.8%
01-301-600	Real Estate Taxes- Interim	5,000	5,000	0.0%
	Total Property Taxes	1,388,000	1,391,895	-0.3%
01-310-210	Earned Income Tax	390,000	415,000	-6.0%
01-310-235	Rental Transaction Tax	0	0	0.0%
01-310-510	Local Services Tax	130,000	90,000	44.4%
01-310-800	Cable Television Franchise	88,000	88,000	0.0%
	Total Income, Privilege, Cable Franchise Taxes	608,000	593,000	2.5%
01-331-100	Court Fines	10,000	10,000	0.0%
01-331-110	Vehicle Code Violations	39,000	38,300	1.8%
01-331-120	Violations of Ordinances	50,000	49,900	0.2%
01-331-130	Parking Fines	48,000	46,800	2.6%
	Total Violations and Fines	147,000	145,000	1.4%
01-361-010	Public Utility Realty Tax	2,400	2,400	0.0%
01-361-030	Subdivision and Land Dev.Appl. Fees	2,000	1,500	33.3%
01-361-050	Alcoholic Beverage Taxes	600	600	0.0%
01-361-100	Interest Earnings	10,000	30,000	-66.7%
01-361-105	Parking Permits	1,500	1,500	0.0%
01-361-110	Sale of copies of accident reports	1,000	1,000	0.0%
01-361-250	Street Encroachment	500	1,000	-50.0%
01-361-290	Rent of Buildings	24,000	24,000	0.0%
01-361-300	Rent of Water Tower	79,728	76,620	4.1%
01-361-305	Park Rentals	5,000	3,500	42.9%
01-361-310	Stormwater Mngmnt Application Fee	1,000	1,000	0.0%
01-361-330	Zoning Permits	40,000	5,000	700.0%
01-361-340	Zoning hearing Fees	2,000	2,500	-20.0%
01-361-350	Housing Hearing Fees	0	0	0.0%
01-361-400	Plan Review Fees	200	300	-33.3%
01-361-410	Building Permits	45,000	45,000	0.0%
01-361-420	Business Licenses and permits	200	200	0.0%
01-361-480	Housing Licenses	45,000	45,000	0.0%
01-361-500	Sales of maps and publications	200	200	0.0%
01-361-600	Tax Certification Fees	3,000	3,000	0.0%
01-361-620	County Tax Collection Commission	1,600	1,600	0.0%
	Total Rents, Fees and Permits	264,928	245,920	7.7%
01-363-110	Payments in lieu of taxes	2,000	1,500	33.3%
01-363-200	Reimbursements-Police Salaries	65,000	62,000	4.8%
01-363-380	Miscellaneous Revenue	6,500	4,800	35.4%
01-363-401	County Transportation Grants	5,000	5,000	0.0%
01-363-403	Engineering Cost Reimbursements	13,000	10,000	30.0%
01-363-405	State Grants	5,000	16,170	-69.1%
01-363-410	County Drug Taskforce	81,545	73,513	10.9%
01-363-411	Foreign Fire Insurance Premiums	41,000	44,000	-6.8%
01-363-415	PA Act 205 Pension Aid	121,992	124,000	-1.6%
01-363-416	Reim Nonuniform Pension Plan	38,891	0	0.0%
01-363-420	Refunds of Prior Year Expenses	0	0	0.0%
	Total Grants and Reimbursements	379,928	340,983	11.4%
	Total Revenues	2,787,856	2,716,798	
01-392-396	Transfer from Park Trust fund	15,000	15,000	0.0%
	Total Revenues and Transfers	2,802,856	2,731,798	2.6%

MILLERSVILLE BOROUGH
2009 BUDGET

Codes	GENERAL FUND	2010 Budget	2009 Budget	Budget Compare
	EXPENDITURES			
01-401-100	Manager's Salary	33,607	33,770	-0.5%
01-401-105	Mayor's Salary	2,400	2,400	0.0%
01-401-110	Council Salaries	16,800	16,800	0.0%
01-401-130	Salaries Clerical	51,812	50,292	3.0%
01-401-183	Overtime Pay	100	200	-50.0%
01-401-200	Office Supplies	2,500	2,500	0.0%
01-401-305	General Expense-admin	2,500	2,000	25.0%
01-401-311	Accounting and Audit Services	15,000	19,000	-21.1%
01-401-313	Engineering services	50,000	40,000	25.0%
01-401-314	Legal services-General	18,000	16,000	12.5%
01-401-315	Legal Services-Zoning & Planning	12,000	12,000	0.0%
01-401-316	Consultants	0	5,000	-100.0%
01-401-321	Telephone Monthly charges	3,700	4,400	-15.9%
01-401-322	Cleaning Supplies	700	800	-12.5%
01-401-325	Postage	3,200	3,200	0.0%
01-401-330	Postage - Tax Bills	875	875	0.0%
01-401-341	Advertising	6,000	6,000	0.0%
01-401-342	Printing	600	500	20.0%
01-401-350	Property and Liability Insurance Program	35,000	35,000	0.0%
01-401-361	Electricity	12,000	14,000	-14.3%
01-401-362	Gas - Heating	9,000	10,000	-10.0%
01-401-370	Equipment Maintenance - software	4,000	4,500	-11.1%
01-401-373	Repairs and Maintenance	12,000	12,000	0.0%
01-401-374	Equipment Maintenance	9,000	7,000	28.6%
01-401-446	Training and Conferences	2,000	2,500	-20.0%
01-401-460	Dues and Subscriptions	5,000	5,000	0.0%
01-401-740	Machinery and Equipment	500	5,000	-90.0%
	Total Administrative/ Legislative Department	308,294	310,737	-0.8%
01-410-122	Police Chief Salary	84,607	82,100	3.1%
01-410-130	Patrolman Salaries	678,916	646,530	5.0%
01-410-131	Part-time Patrolmen Wages	10,000	8,000	25.0%
01-410-140	Salaries Clerical	81,478	76,418	6.6%
01-410-160	Police Pension Contribution	92,217		
01-410-183	Overtime Pay	76,704	92,864	-17.4%
01-410-200	Office Supplies	3,750	3,500	7.1%
01-410-220	Operating Supplies	5,000	5,000	0.0%
01-410-231	Vehicle Fuel	19,000	24,000	-20.8%
01-410-238	Clothing and Uniforms	6,600	6,600	0.0%
01-410-242	Ammunition & Targets	3,500	3,500	0.0%
01-410-253	Vehicle Supplies	1,800	1,800	0.0%
01-410-260	Minor Equipment	5,000	10,600	-52.8%
01-410-300	General Expense	3,000	2,500	20.0%
01-410-301	Labor Counsel	8,000	10,500	-23.8%
01-410-316	Humane League	4,665	2,350	98.5%
01-410-320	Civil Service	3,000	2,000	50.0%
01-410-321	Telephone Monthly Charges	8,400	8,600	-2.3%
01-410-327	Radio Equipment Maintenance	5,000	5,000	0.0%
01-410-340	Advertising and Printing	1,500	1,500	0.0%
01-410-374	Equipment maintenance (software)	13,000	13,500	-3.7%
01-410-420	Dues, subscriptions, memberships	2,300	2,500	-8.0%
01-410-440	Uniform Cleaning	2,200	2,200	0.0%
01-410-451	Vehicle Maintenance	11,000	11,000	0.0%
01-410-460	Training and Conferences	9,500	8,700	9.2%
01-410-461	Training -Emergency Management	3,000	3,000	0.0%
01-410-505	County Drug Task Force Operation	7,800	7,800	0.0%
01-410-740	Major Equipment Purchases	0	0	0.0%
	Total Police Department	1,150,937	1,042,062	10.4%

MILLERSVILLE BOROUGH
2009 BUDGET

Codes	GENERAL FUND	2010	2009	Budget
		Budget	Budget	Compare
01-411-350	Worker's Comp.Insurance-Fire	7,621	7,621	0.0%
01-411-366	Water - Fire Department	800	800	0.0%
01-411-500	Contributions to Vol. Fire Companies	25,000	25,000	0.0%
01-411-510	Fireman's Relief Association	41,000	44,000	-6.8%
01-411-530	Contributions to County Library	2,000	2,000	0.0%
01-411-540	Meals on Wheels Program	250	250	0.0%
01-411-550	Contributions to Ambulance Company	1,000	1,000	0.0%
	Total Community Contributions	77,671	80,671	-3.7%
01-414-130	Zoning/Code Enforcement Salary	52,806	53,062	-0.5%
01-414-200	Supplies	500	700	-28.6%
01-414-231	Vehicle operating costs	700	750	-6.7%
01-414-260	Minor Equipment	200	500	-60.0%
01-414-300	General Expenses	500	500	0.0%
01-414-316	Court Reporter Services	1,000	1,000	0.0%
01-414-341	Advertising	2,000	1,500	33.3%
01-414-342	Printing	400	400	0.0%
01-414-446	Training and Conferences	600	750	-20.0%
	Total Zoning and Codes Enforcement	58,706	59,162	-0.8%
01-430-122	Superintendent	53,899	54,161	-0.5%
01-430-140	Street Dept. Salaries	137,587	133,277	3.2%
01-430-183	Overtime Pay	8,000	8,000	0.0%
01-430-200	Road supplies	500	500	0.0%
01-430-220	Operating Supplies	1,800	1,800	0.0%
01-430-231	Vehicle Fuel	11,000	13,000	-15.4%
01-430-245	Signs and other Supplies	6,000	5,000	20.0%
01-430-247	Supplies- storm sewers	10,000	8,000	25.0%
01-430-248	Supplies- streets	6,000	5,000	20.0%
01-430-260	Small Tools & Minor Equipment	700	1,000	-30.0%
01-430-300	General Expenses	1,500	1,500	0.0%
01-430-313	Engineering Services	23,000	23,000	0.0%
01-430-321	Telephone	550	500	10.0%
01-430-327	Radio Equipment Maintenance	300	300	0.0%
01-430-330	Rentals	300	300	0.0%
01-430-360	Electricity- traffic signals	3,200	3,000	6.7%
01-430-361	Electricity Streets Buildings	3,800	4,000	-5.0%
01-430-362	Gas Service	8,000	8,000	0.0%
01-430-363	Electricity- street lights	65,000	63,000	3.2%
01-430-369	Equipment Maintenance	3,500	3,500	0.0%
01-430-370	Signal Equipment Maintenance	6,500	6,500	0.0%
01-430-373	Building Repairs and Maintenance	4,000	4,000	0.0%
01-430-374	Equipment Maintenance-snow	3,500	3,500	0.0%
01-430-375	Vehicle Maintenance	3,500	3,500	0.0%
01-430-376	Water Tank Maintenance	7,860	7,860	0.0%
01-430-740	Machinery and Equipment	0	0	0.0%
	Total Streets Department	369,996	362,198	2.2%
01-454-143	Park Wages	23,769	23,550	0.9%
01-454-200	Supplies	400	400	0.0%
01-454-231	Vehicle Fuel	1,400	2,000	-30.0%
01-454-260	Small Tools & Minor Equipment	1,000	1,000	0.0%
01-454-300	General Expenses	1,500	1,000	50.0%
01-454-361	Electricity	2,800	2,200	27.3%
01-454-366	Water	500	500	500.0%
01-454-371	Grounds Maintenance	9,000	5,500	63.6%
01-454-374	Equipment Maintenance	1,500	1,500	0.0%
01-454-450	Park Summer Program	0	0	0.0%
	Total Parks Department	41,869	37,650	11.2%
01-474-601	Financing Debt Charges	4,559	4,611	-1.1%
01-474-605	2005 refunded 1996 Bond Interest	11,632	13,121	-11.3%
01-474-610	2005 refunded 1996 Bond Principal	51,600	47,300	9.1%
01-474-615	2002 Refunded 2007 Note Interest	49,405	49,969	-1.1%
01-474-620	2002Refunded 2007 Note Principal	38,000	37,000	2.7%
01-474-625	2005 New Building Bonds Interest	66,128	66,285	-0.2%
01-474-626	2005 New Building Bonds Principal	5,000	5,000	0.0%
	Total Debt Service	226,324	223,286	1.4%

MILLERSVILLE BOROUGH
SOLID WASTE MANAGEMENT FUND
2010 BUDGET

Fund 9	SOLID WASTE MANAGEMENT FUND	2010	2009	Budget
		Budget	Budget	Compare
		\$55 per/qtr	\$44 per/qtr	2009 to 2010
REVENUES				
09-364-030	Solid Waste Collection Fees	376,000	313,000	20.1%
09-364-045	PA Recycling Grant	11,000	11,000	0.0%
09-364-100	Interest Income	2,000	8,000	-75.0%
09-364-102	Solid Waste Lien Income	15,000	8,000	87.5%
09-364-330	Green Yard Waste Tags	8,000	8,500	-5.9%
09-364-331	Yellow Extra Service Tags	1,500	1,500	0.0%
09-364-332	Red Over Sized Trash Tags	1,500	1,500	0.0%
09-364-333	Blue Large Appliance Tags	600	600	0.0%
09-364-380	Miscellaneous Revenue (hauling rebates)	15,000	15,000	0.0%
09-364-420	Refund of Prior Years Expenses	0	0	0.0%
	Total Revenues	430,600	367,100	17.3%
EXPENSES				
09-401-100	Manager's Salary	16,804	16,885	-0.5%
09-401-130	Salaries-Clerical	25,906	25,146	3.0%
09-401-183	Overtime Pay	50	100	-50.0%
09-401-200	Office Supplies	500	500	0.0%
09-401-300	General Expense	3,000	3,500	-14.3%
09-401-314	Legal Services	4,000	4,000	0.0%
09-401-325	Postage	4,200	4,000	5.0%
09-401-341	Advertising	1,000	1,000	0.0%
09-401-342	Printing	1,500	1,500	0.0%
09-401-370	Equipment Maintenance software	100	2,400	-95.8%
09-401-383	Rent of Building	8,000	8,000	0.0%
09-401-460	Dues and Subscriptions	400	400	0.0%
09-401-740	Minor Equipment	100	3,300	-97.0%
	Total Administrative Department	65,560	70,731	-7.3%
09-427-355	Yard and leaf Bags	14,000	9,000	55.6%
09-427-360	Solid Waste Disposal	130,000	122,000	6.6%
09-427-450	Contract Collection and Hauling	180,000	170,000	5.9%
	Total Collections and Operations	324,000	301,000	7.6%
09-487-152	Dental insurance	583	561	3.9%
09-487-156	Health Insurance Program	7095	7963	-10.9%
09-487-157	Health and Welfare	480	400	20.0%
09-487-158	Life insurance	85	85	0.0%
09-487-160	Pension Contribution	4408		
09-487-161	FICA Employer Tax	3267	3215	1.6%
09-487-354	Worker's Compensation Insurance	2019	1660	21.6%
	Total Fringe Benefits/Employer Taxes	17,937	13,884	29.2%
	Total Expenses	407,497	385,615	5.7%
	Total Expenses	407,497	385,615	
	Total Revenues	430,600	367,100	
	Excess Revenue or (Expenses)	23,103	(18,515)	

MILLERSVILLE BOROUGH
SEWER FUND
2009 BUDGET

SEWER FUND		2009	2008	Budget
		Budget	Budget	Compare
(Residential rate per quarter)		\$110	\$110	2009 to 2010
REVENUES				
08-364-100	Sewerage Charges	1,280,000	1,223,865	4.6%
08-364-102	Sewerage Lien Income	10,000	10,000	0.0%
08-364-105	Interest Income	15,000	22,000	-31.8%
08-364-110	Sewer Connection/Tapping Fees	26,420	35,000	-24.5%
08-364-120	Sewer Agreement- University	350,000	320,000	9.4%
08-364-380	Misc Revenue & Manor Township	25,000	28,000	-10.7%
08-364-420	Refund of Prior Year Expenses	0	0	
Total Revenues and Transfers		1,706,420	1,638,865	4.1%
EXPENSES				
08-401-100	Manager's Salary	33,770	32,787	3.0%
08-401-130	Salaries-Clerical Employees	50,292	49,092	2.4%
08-401-183	Overtime Pay	200	500	-60.0%
08-401-200	Office Supplies	2,400	2,400	0.0%
08-401-300	General Expenses	8,000	8,000	0.0%
08-401-311	Accounting & Auditing Services	21,000	18,000	16.7%
08-401-314	Legal Services	5,000	5,000	0.0%
08-401-325	Postage	4,500	4,500	0.0%
08-401-350	Property and Liability Ins.	20,000	21,000	-4.8%
08-401-374	Equipment Maintenance	6,000	9,000	-33.3%
08-401-460	Dues and Subscriptions	1,300	800	62.5%
08-401-740	Minor Equipment	6,600	5,000	32.0%
Administrative Department		159,062	156,079	1.9%
08-429-122	Superintendent's Salary	62,433	61,830	1.0%
08-429-130	Sewer Plant Operators Wages	146,428	141,285	3.6%
08-429-183	Overtime Pay	14,000	16,000	-12.5%
08-429-200	Supplies	1,000	1,000	0.0%
08-429-223	Chemicals	25,000	25,000	0.0%
08-429-225	Laboratory Supplies	4,000	5,000	-20.0%
08-429-227	Outside Laboratory Services	22,000	20,000	10.0%
08-429-231	Vehicle Fuel	9,000	6,000	50.0%
08-429-260	Small Tools & Minor Equipment	5,000	5,000	0.0%
08-429-313	Engineering Services	25,000	25,000	0.0%
08-429-321	Telephone Monthly Charges	4,500	4,500	0.0%
08-429-327	Radio Equipment Maintenance	500	500	0.0%
08-429-361	Electricity	172,000	170,000	1.2%
08-429-366	Water	3,000	2,000	50.0%
08-429-371	Grounds Maintenance	2,500	2,000	25.0%
08-429-373	Buildings Maintenance	3,000	3,000	0.0%
08-429-374	STP Equipment Maintenance	50,000	50,000	0.0%
08-429-375	Vehicle Maintenance	7,000	7,000	0.0%
08-429-378	Maint-Collection Sys, Pump Sta	35,000	35,000	0.0%
08-429-383	Rent of Buildings	16,000	16,000	0.0%
08-429-450	Contracted Sludge Disposal	39,000	24,000	62.5%
08-429-460	Training and Conference	1,500	1,500	0.0%
08-429-500	Sludge Processing	0	36,000	-100.0%
Total Collection System and Operations		647,861	657,615	-1.5%
08-474-601	Financing Debt charges	9,786	10,400	-5.9%
08-474-605	2005 Refundng of 1996 Bond Int	17,394	19,219	-9.5%
08-474-610	2005 Refundng 1996 Bond Princ	62,700	59,850	4.8%
08-474-615	2007 Refundng of 2002 Note Int	101,107	106,803	-5.3%
08-474-620	2007 Refundng 2002 Note Princ	119,000	114,000	4.4%
Total Debt Service		309,987	310,272	-0.1%
08-487-152	Dental Insurance	3,927	3,627	8.3%
08-487-156	Health Insurance	55,038	48,433	13.6%
08-487-157	Health & Welfare Fund	2,800	2,800	0.0%
08-487-158	Life Insurance	594	594	0.0%
08-487-161	FICA	23,480	23,026	2.0%
08-487-354	Workers Compensation Insurance	12,119	10,509	15.3%
Fringe Benefits/Employer Taxes		97,958	88,989	10.1%
Total Expenses		1,214,868	1,212,955	0.2%
08-490-750	Transfer to Sewer Capital Fund	492,000	425,000	15.8%
Total Expenses and Transfers		1,706,868	1,637,955	4.2%
Total Expenses and Transfers		1,706,868	1,637,955	4.2%
Total Revenues and Transfers		1,706,420	1,638,865	4.1%
Excess Revenue or (Expenses)		(448)	910	