

BCWS Op Cash Flows Statement-Apr 2013

% of Fiscal Year Completed: 83.3%

PRIOR YEAR			
Budget 11-12	Apr-12	% Collected	% Var

CURRENT YEAR			
Budget 12-13	Apr-13	% Collected	% Var

WATER FUND				
REVENUES:				
Rate & Service Charges	8,237,558	6,537,924	79.4%	
Impact Fees	438,750	618,404	140.9%	
Connection Fees	577,500	424,040	73.4%	
Other Revenues	97,000	132,431	136.5%	
NON-OPERATING REVENUES:				
Gain(Loss) on Sale of Assets	94,540	76,428	80.8%	
TOTAL REVENUES	9,445,348	7,789,227	82.5%	-0.9%

8,221,710	7,012,799	85.3%	
567,000	873,725	154.1%	
525,000	544,942	103.8%	
147,575	271,947	184.3%	
12,870	85,516	664.5%	
9,474,155	8,788,930	92.8%	9.4%

EXPENDITURES:				
Budget 11-12	Apr-12	% Spent	% Var	
Personnel Costs	2,627,653	1,934,372	73.6%	
Contractual Services	495,100	283,709	57.3%	
Maint & Repairs	757,555	408,178	53.9%	
Utilities	1,086,485	796,149	73.3%	
Office Expenses	420,420	346,762	82.5%	
Insurance	105,000	81,741	77.8%	
Other Expenses	70,680	35,699	50.5%	
TOTAL OPERATING EXPENSE	5,562,893	3,886,610	69.9%	13.5%
<i>Operating Expense v. Revenues Variance----->>></i>				12.6%
Cap Outlay, Bond, AA	5,035,118	1,652,118	32.8%	
TOTAL OP & NON-OP EXPENSE	10,598,011	5,538,728	52.3%	31.1%
<i>TOTAL Expense v. Revenues Variance----->>></i>				30.2%

2,560,336	1,980,152	77.3%		
482,905	257,544	53.3%		
440,688	226,243	51.3%		
1,249,952	1,006,677	80.5%		
705,811	660,206	93.5%		
112,500	101,256	90.0%		
70,758	32,985	46.6%		
5,622,950	4,265,061	75.9%	7.5%	
<i>Operating Expense v. Revenues Variance----->>></i>				16.9%
4,692,298	1,420,563	30.3%		
10,315,248	5,685,624	55.1%	28.2%	
<i>TOTAL Expense v. Revenues Variance----->>></i>				37.6%

WATER & SEWER FUND				
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PRIOR YEAR			
Budget 11-12	Apr-12	% Collected	% Var

CURRENT YEAR			
Budget 12-13	Apr-13	% Collected	% Var

REVENUES:				
Rate & Service Charges	31,893,315	26,036,096	81.6%	
Impact Fees	1,251,250	2,141,347	171.1%	
Connection Fees	1,577,500	1,103,660	70.0%	
Other Revenues	705,700	920,762	130.5%	
NON-OPERATING REVENUES:				
Interest Income	100,000	74,595	74.6%	
Gain(Loss) on Sale of Assets	240,340	164,715	68.5%	
TOTAL REVENUES	35,768,105	30,441,175	85.1%	1.8%

32,031,640	27,618,684	86.2%	
1,489,500	2,768,854	185.9%	
1,305,000	1,352,592	103.6%	
863,425	1,227,280	142.1%	
100,000	65,692	65.7%	
222,325	338,781	152.4%	
36,011,890	33,371,884	92.7%	9.3%

EXPENDITURES:				
Budget 11-12	Apr-12	% Spent	% Var	
Personnel Costs	8,694,254	6,986,529	80.4%	
Contractual Services	1,973,636	1,254,929	63.6%	
Maint & Repairs	3,005,956	2,130,911	70.9%	
Utilities	2,756,072	1,828,246	66.3%	
Office Expenses	1,247,232	993,060	79.6%	
Insurance	245,000	189,408	77.3%	
Other Expenses	181,420	123,430	68.0%	
TOTAL OPERATING EXPENSE	18,103,570	13,506,513	74.6%	8.7%
<i>Operating Expense v. Revenues Variance----->>></i>				10.5%
Cap Outlay, Bond, AA	17,662,404	5,761,388	32.6%	
TOTAL OP & NON-OP EXPENSE	35,765,974	19,267,901	53.9%	29.5%
<i>TOTAL Expense v. Revenues Variance----->>></i>				31.2%

8,727,262	7,272,772	83.3%		
1,859,714	1,218,142	65.5%		
2,847,606	2,081,513	73.1%		
2,715,352	2,158,640	79.5%		
1,578,661	1,397,194	88.5%		
262,500	235,035	89.5%		
181,680	134,622	74.1%		
18,172,775	14,497,919	79.8%	3.6%	
<i>Operating Expense v. Revenues Variance----->>></i>				12.9%
16,491,772	5,682,991	34.5%		
34,664,547	20,180,909	58.2%	25.1%	
<i>TOTAL Expense v. Revenues Variance----->>></i>				34.5%

Note-The bulk of Solid Waste Revenues are collected from Dec-Feb

% of Fiscal Year Completed (Revenue): 96.7%

SOLID WASTE				
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PRIOR YEAR			
Budget 11-12	Apr-12	% Collected	% Var

CURRENT YEAR			
Budget 12-13	Apr-13	% Collected	% Var

REVENUES:				
Landfill User Fee Revenue	7,838,500	7,734,383	98.7%	
Salvage Revenue	94,500	216,175	228.8%	
Grant Revenue	60,000	158,927	264.9%	
Tipping Fees	1,365,475	1,267,418	92.8%	
Total Other Revenues	502,355	217,713	43.3%	
NON-OPERATING REVENUES:				
Interest Income	60,000	28,097	46.8%	
Gain(Loss) on Sale of Assets	86,000	43,184	50.2%	
TOTAL REVENUES	10,006,830	9,665,897	96.6%	-0.1%

7,673,000	7,472,473	97.4%	
209,500	172,472	82.3%	
15,000	44,769	298.5%	
1,220,000	2,067,477	169.5%	
1,082,355	110,928	10.2%	
50,000	17,958	35.9%	
360,000	475,554	132.1%	
10,609,855	10,361,631	97.7%	1.0%

EXPENDITURES:				
Budget 11-12	Apr-12	% Spent	% Var	
Personnel Costs	3,898,145	3,013,150	77.3%	
Contractual Services	749,368	447,739	59.7%	
Maint & Repairs	2,269,274	1,439,593	63.4%	
Utilities	117,680	78,369	66.6%	
Office Expenses	316,431	188,445	59.6%	
Insurance	105,000	91,244	86.9%	
Other Expenses	67,180	38,608	57.5%	
TOTAL OPERATING EXPENSE	7,523,078	5,297,148	70.4%	12.9%
<i>Operating Expense v. Revenues Variance----->>></i>				12.9%
Cap Outlay, Bond, AA	2,466,564	1,754,757	71.1%	
TOTAL OP & NON-OP EXPENSE	9,989,642	7,051,905	70.6%	12.7%
<i>TOTAL Expense v. Revenues Variance----->>></i>				12.7%

3,980,284	3,385,609	85.1%		
723,509	462,854	64.0%		
2,218,389	1,308,236	59.0%		
120,800	82,825	68.6%		
245,450	196,699	80.1%		
112,500	102,410	91.0%		
67,225	36,933	54.9%		
7,468,157	5,575,567	74.7%	8.7%	
<i>Operating Expense v. Revenues Variance----->>></i>				9.7%
3,147,439	3,063,293	97.3%		
10,615,596	8,638,861	81.4%	2.0%	
<i>TOTAL Expense v. Revenues Variance----->>></i>				3.0%

SEWER FUND				
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PRIOR YEAR			
Budget 11-12	Apr-12	% Collected	% Var

CURRENT YEAR			
Budget 12-13	Apr-13	% Collected	% Var

REVENUES:				
Rate & Service Charges	23,655,757	19,498,172	82.4%	
Impact Fees	812,500	1,522,943	187.4%	
Connection Fees	1,000,000	679,620	68.0%	
Other Revenues	608,700	788,331	129.5%	
NON-OPERATING REVENUES:				
Interest Income	100,000	74,595	74.6%	
Gain(Loss) on Sale of Assets	145,800	88,287	60.6%	
TOTAL REVENUES	26,322,757	22,651,948	86.1%	2.7%

23,809,930	20,605,885	86.5%	
922,500	1,895,129	205.4%	
780,000	807,650	103.5%	
715,850	955,333	133.5%	
100,000	65,692	65.7%	
209,455	253,266	120.9%	
26,537,735	24,582,954	92.6%	9.3%

EXPENDITURES:				
Budget 11-12	Apr-12	% Spent	% Var	
Personnel Costs	6,066,601	5,052,157	83.3%	
Contractual Services	1,478,536	971,220	65.7%	
Maint & Repairs	2,248,401	1,722,733	76.6%	
Utilities	1,669,587	1,032,097	61.8%	
Office Expenses	826,812	646,298	78.2%	
Insurance	140,000	107,667	76.9%	
Other Expenses	110,740	87,731	79.2%	
TOTAL OPERATING EXPENSE	12,540,677	9,619,903	76.7%	6.6%
<i>Operating Expense v. Revenues Variance----->>></i>				9.3%
Cap Outlay, Bond, AA	12,627,286	4,109,270	32.5%	
TOTAL OP & NON-OP EXPENSE	25,167,963	13,729,173	54.6%	28.8%
<i>TOTAL Expense v. Revenues Variance----->>></i>				31.5%

6,166,926	5,292,621	85.8%		
1,376,809	960,598	69.8%		
2,406,918	1,855,270	77.1%		
1,465,400	1,151,964	78.6%		
872,850	736,989	84.4%		
150,000	133,780	89.2%		
110,922	101,636	91.6%		
12,549,825	10,232,857	81.5%	1.8%	
<i>Operating Expense v. Revenues Variance----->>></i>				11.1%
11,799,474	4,262,428	36.1%		
24,349,299	14,495,285	59.5%	23.8%	
<i>TOTAL Expense v. Revenues Variance----->>></i>				33.1%

BCWS Op Cash Flows Statement-Apr 2013

% of Fiscal Year Completed:

83.3%

WATER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,221,710	7,012,799	85.3%
Impact Fees	567,000	873,725	154.1%
Connection Fees	525,000	544,942	103.8%
Other Revenues	147,575	271,947	184.3%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	12,870	85,516	664.5%
TOTAL REVENUES	9,474,155	8,788,930	92.8%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,560,336	1,980,152	77.3%
Contractual Services	482,905	257,544	53.3%
Total Maintenance & Repairs	440,688	226,243	51.3%
Total Utilities	1,249,952	1,006,677	80.5%
Total Office Expenses	705,811	660,206	93.5%
Total Insurance	112,500	101,256	90.0%
Total Other Expenses	70,758	32,985	46.6%
Total OPERATING Expenditures	5,622,950	4,265,061	75.9%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	284,734	160,022	56.2%
Bond-Principal Expense	1,896,000	-	0.0%
Bond-Interest Expense	2,511,564	1,260,541	50.2%
	4,692,298	1,420,563	30.3%
TOTAL EXPENDITURES	10,315,248	5,685,624	55.1%

BCWS Op Cash Flows Statement-Apr 2013

% of Fiscal Year Completed:

83.3%

SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	23,809,930	20,605,885	86.5%
Impact Fees	922,500	1,895,129	205.4%
Connection Fees	780,000	807,650	103.5%
Other Revenues	715,850	955,333	133.5%
NON-OPERATING REVENUES:			
Interest Income	100,000	65,692	65.7%
Gain(Loss) on Sale of Assets	209,455	253,266	120.9%
TOTAL REVENUES	26,537,735	24,582,954	92.6%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	6,166,926	5,292,621	85.8%
Contractual Services	1,376,809	960,598	69.8%
Total Maintenance & Repairs	2,406,918	1,855,270	77.1%
Total Utilities	1,465,400	1,151,964	78.6%
Total Office Expenses	872,850	736,989	84.4%
Total Insurance	150,000	133,780	89.2%
Total Other Expenses	110,922	101,636	91.6%
Total OPERATING Expenditures	12,549,825	10,232,857	81.5%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,380,684	1,253,246	90.8%
Bond-Principal Expense	4,581,980	78,055	1.7%
Bond-Interest Expense	5,836,810	2,931,127	50.2%
Total NON-Operating Expenditures	11,799,474	4,262,428	36.1%
TOTAL EXPENDITURES	24,349,299	14,495,285	59.5%

BCWS Op Cash Flows Statement-Apr 2013

% of Fiscal Year Completed:

83.3%

WATER & SEWER FUND	Budget	Year-to-Date	% Collected
REVENUES:			
Fee & Service Charge Revenue	32,031,640	27,618,684	86.2%
Impact Fees	1,489,500	2,768,854	185.9%
Connection Fees	1,305,000	1,352,592	103.6%
Other Revenues	863,425	1,227,280	142.1%
NON-OPERATING REVENUES:			
Interest Income	100,000	65,692	65.7%
Gain(Loss) on Sale of Assets	222,325	338,781	152.4%
TOTAL REVENUES	36,011,890	33,371,884	92.7%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	8,727,262	7,272,772	83.3%
Contractual Services	1,859,714	1,218,142	65.5%
Total Maintenance & Repairs	2,847,606	2,081,513	73.1%
Total Utilities	2,715,352	2,158,640	79.5%
Total Office Expenses	1,578,661	1,397,194	88.5%
Total Insurance	262,500	235,035	89.5%
Total Other Expenses	181,680	134,622	74.1%
Total OPERATING Expenditures	18,172,775	14,497,919	79.8%
NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,665,418	1,413,268	84.9%
Bond-Principal Expense	6,477,980	78,055	1.2%
Bond-Interest Expense	8,348,374	4,191,668	50.2%
Total NON-Operating Expenditures	16,491,772	5,682,991	34.5%
TOTAL EXPENDITURES	34,664,547	20,180,909	58.2%

BCWS Op Cash Flows Statement-Apr 2013

% of Fiscal Year Completed

83.3%

SOLID WASTE FUND

	Budget	Year-to-Date	% Collected
REVENUES:			
Landfill User Fee Revenue	7,673,000	7,472,473	97.4%
Salvage Revenue	209,500	172,472	82.3%
Grant Revenue	15,000	44,769	298.5%
Tipping Fees	1,220,000	2,067,477	169.5%
Total Other Revenues	1,082,355	710,928	65.7%
NON-OPERATING REVENUES:			
Interest Income	50,000	17,958	35.9%
Gain(Loss) on Sale of Assets	360,000	475,554	132.1%
TOTAL REVENUES	10,609,855	10,961,631	103.3%

	Budget	Year-to-Date	% Spent
EXPENDITURES:			
Personnel Costs	3,980,284	3,385,609	85.1%
Contractual Services	723,509	462,854	64.0%
Total Maintenance & Repairs	2,218,389	1,308,236	59.0%
Total Utilities	120,800	82,825	68.6%
Total Office Expenses	245,450	196,699	80.1%
Total Insurance	112,500	102,410	91.0%
Total Other Expenses	67,225	36,933	54.9%
Total OPERATING Expenditures	7,468,157	5,575,567	74.7%

NON-OPERATING EXPENDITURES:			
Capital Expenditures	1,607,122	1,615,490	100.5%
Bond-Principal Expense	1,320,000	1,320,000	100.0%
Bond-Interest Expense	220,317	127,803	58.0%
Total NON-Operating Expenditures	3,147,439	3,063,293	97.3%

TOTAL EXPENDITURES	10,615,596	8,638,861	81.4%
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	Apr-12	Apr-13	<u>% Chg</u>
MSW & Special Waste	\$ 399,013	\$ 464,199	16.3%
C&D	\$ 68,041	\$ 60,071	-11.7%
Yard Debris	\$ 7,769	\$ 9,841	26.7%
NEW e-Waste	\$ 29	\$ -	-100.0%
Tires	\$ 1,521	\$ 474	-68.9%
Allocation Amount	\$ (327,639)	\$ (351,707)	7.3%
Revenue less Allocation	\$ 148,734	\$ 182,878	23.0%

	Apr-12	Apr-13	<u>% Chg</u>
MSW & Special Waste	12,487	13,846	10.9%
C&D	2,861	3,341	16.8%
Yard Debris	1,065	1,522	42.9%
Tires	12	39	221.6%
Total tons	16,425	18,747	14.1%

Current Cash Balance: **Total SW Budget:**