



DuPage Water Commission

600 E. Butterfield Road, Elmhurst, IL 60126-4642
(630)834-0100 Fax: (630)834-0120

NOTICE IS HEREBY GIVEN THAT A SPECIAL COMMITTEE OF THE WHOLE MEETING OF THE DUPAGE WATER COMMISSION WILL BE HELD AT 6:30 P.M. ON THURSDAY, FEBRUARY 14, 2008, AT ITS OFFICES LISTED BELOW. THE AGENDA FOR THE SPECIAL COMMITTEE OF THE WHOLE MEETING IS AS FOLLOWS:

AGENDA

**DUPAGE WATER COMMISSION
COMMITTEE OF THE WHOLE
THURSDAY, FEBRUARY 14, 2008
6:30 P.M.**

**600 EAST BUTTERFIELD ROAD
ELMHURST, IL 60126**

- I. Roll Call
- II. Tentative Draft Fiscal Year 2008-2009 Budget
- III. Executive Session

(Concurrence of a Majority of those Commissioners Present, provided there is a quorum—minimum 4)

RECOMMENDED MOTION: To go into Executive Session to discuss matters related to personnel pursuant to 5 ILCS 120/2(c)(1) (Roll Call).

RECOMMENDED MOTION: To come out of Executive Session (Voice Vote)

- IV. Other
- V. Adjournment

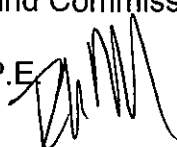
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DuPage Water Commission

MEMORANDUM

TO: Chairman Rathje and Commissioners

FROM: Robert L. Martin, P.E.
General Manager 

DATE: February 8, 2008

SUBJECT: Tentative Draft Management Budget
May 1, 2008 to April 30, 2009

Attached is a copy of the Tentative Draft Management Budget for fiscal year May 1, 2008 to April 30, 2009. If you have any questions or wish more detail, please contact me. The Commission is required to submit a copy of the budget to the Charter Customer Communities prior to March 1, 2008 for their review.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 to APRIL 30, 2009

**DuPage Water Commission
Tentative Draft Management Budget
May 1, 2008 to April 30, 2009
Executive Summary**

- Total budgeted revenues increased \$6.3 million versus the fiscal year 2007-08 budget. The total Charter Customer average water rate is proposed to remain at \$1.25 per thousand gallons until October 1 2008, with operations and maintenance rate being \$1.04 per thousand gallons and the fixed cost equivalent equal to \$0.21, per thousand gallons. On October 1, 2008, the Charter Customer average water rate is proposed to increase to \$1.45 per 1,000 gallons, with the operations and maintenance rate increasing to \$1.24 per thousand gallons and the fixed cost equivalent remaining at \$0.21 per thousand gallons. Operation and maintenance (O&M) revenues are based on 94.0% of the IDNR allocation for the fiscal year. Sales tax proceeds are budgeted to decrease slightly (0.3%) from last year's budget. Sales tax proceeds will be used to pay 50% of the annual fixed cost requirement. Investment income is budgeted to decrease because of a decrease in yields and fund balances.
- Total operating expenses increased \$11.9 million versus the fiscal year 2007-08 budget. Direct water distribution costs increased by \$12.6 million over last year's budget because of the increase in the rate which the City of Chicago charges for water (\$11.1 million) and corrosion testing and mitigation (\$1.1 million). The City of Chicago water rate increased by 15% on January 1, 2008 and will increase another 15% on January 1, 2009 and 14% on January 1, 2010.
- All new construction will be supported with sales tax revenues.
- The Commission holds liquid assets, for the purpose of making emergency system repairs, in an amount equal to \$20 million which is the equivalent of three months operating expenses, defined as personal expenses, professional services, insurance, administrative and direct water distribution. Sales tax funds not needed for this contingency will be reserved for new construction.

TOTAL REVENUES AND OPERATING EXPENSES. The total average Charter Customer water rate is proposed to remain at \$1.25 per 1,000 gallons until October 1, 2008 and then increase to \$1.45 per 1,000 gallons. On October 1, 2008, the operation and maintenance component of the water rate will increase to \$1.24 per 1,000 gallons and the fixed cost equivalent remaining at \$0.21 per 1,000 gallons. Fiscal year 2008-09 revenues are budgeted to be 7.6% more than the budgeted total revenues of fiscal year 2007-08 mainly because of the increase in the operation and maintenance rate. The Commission will use sales tax funds to reduce customer fixed cost obligations to 50% of the annual revenue bond debt service requirement.

Operating expenditures in the 2008-09 budget has increased 16.1% from the fiscal year 2007-08 budgeted expenditures.

CONSTRUCTION EXPENDITURES

Construction projects for fiscal year 2008-09 are outlined in the five-year planning document.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

ACCT #	ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	5000 REVENUES					
01	5110 O & M PAYMENTS	PAGE 3	41,023,413	33,772,796	40,605,758	20.2%
01	5120 FIXED COST PAYMENTS	PAGE 3	7,145,343	7,145,344	7,144,719	0.0%
01	5130 SUBSEQUENT CUSTOMER DIFFERENTIAL	PAGE 3	707,195	721,581	935,362	29.6%
01	5140 EMERGENCY WATER SERVICE	PAGE 3	10,051	10,252	13,111	27.9%
01	5300 SALES TAXES	PAGE 3	36,382,668	36,390,944	36,268,083	-0.3%
01	5810 INTEREST INCOME	PAGE 3	4,720,651	5,050,378	4,446,791	-12.0%
01	5900 OTHER INCOME	PAGE 3	66,156	2,500	2,500	0.0%
	TOTAL REVENUE		90,055,477	83,093,795	89,416,324	7.6%
01	60 6000 OPERATING EXPENDITURES					
01	60 6100 PERSONAL SERVICES	PAGE 5	3,992,152	5,297,852	4,768,188	-10.0%
01	60 6200 PROFESSIONAL SERVICES	PAGE 7	645,221	779,046	1,211,666	55.5%
01	60 6400 INSURANCE	PAGE 8	749,088	828,501	831,874	0.4%
01	60 6500 ADMINISTRATIVE COSTS	PAGE 9	578,144	720,200	966,339	34.2%
01	60 6600 DIRECT WATER DISTRIBUTION COSTS	PAGE 10	52,515,841	52,987,096	55,608,960	23.8%
01	60 6700 BOND INTEREST COSTS	PAGE 11	7,608,990	7,434,993	6,767,972	-9.0%
01	60 6800 CAPITAL EXPENDITURES	PAGE 11	48,097	274,600	254,600	-7.3%
01	60 6900 DEPRECIATION	PAGE 12	6,646,917	6,963,224	6,965,924	0.0%
	TOTAL OPERATING EXPENDITURES		72,784,450	75,285,512	87,375,523	16.1%
01	60 7000 CONSTRUCTION EXPENDITURES	PAGE 13	0	0	0	0.0%
01	60 8000 LEXINGTON EXPENDITURES	PAGE 14	0	0	0	0.0%
	TOTAL EXPENDITURES		72,784,450	75,285,512	87,375,523	16.1%
	NET OPERATING ACCOUNTING TRANSACTIONS		17,271,027	7,808,283	2,040,801	-73.9%

FUND BALANCES. The Commission reports its net assets in accordance with Generally Accepted Accounting Principles (GAAP). For internal management purposes the Unrestricted Net Assets category is divided into three sub-categories:

- 4210 - Unrestricted Net Assets
 - 4211 - Held for Emergency Repairs;
 - 4212 - Reserved for wholesale water rate stabilization;
 - 4213 - Reserved for the acquisition of capital assets;
 - 4214 - Reserved for water quality loans;
- 4220 - Net Assets Restricted by Ordinance/Resolution;
- 4230 - Net Assets Invested in Property, Plant and Equipment.

The amounts reported in accounts 4211, 4212 and 4213 constitute the Commission's day-to-day operating balance. The amount in account 4214 is not restricted but reserved for water quality loans. Account 4220 is restricted and shows funds held for bond payments and required bond reserves. Account 4230 represents the Commission's infrastructure investment net of unpaid long-term debt used for its construction.

FUND BALANCE RECOMMENDATION.

The Commission has determined that the balance available for emergency reserves be equal to three (3) months of operating expenses, defined (in the budget) as personal expenses, professional services, insurance, administrative, direct water distribution or \$20,000,000.

Net cash balances not needed for this contingency will be reserved for the acquisition of capital assets (from sales taxes) and for wholesale water rate stabilization (from water sales revenues). The Commission must carry an additional \$34.7 million of restricted funds to meet water revenue bond ordinance requirements which can be used to pay for major repairs (the depreciation account, \$5.0 million) or to support operations during an emergency (the operations and maintenance reserve account, \$14.6 million and the operation and maintenance account \$15.2 million). Those amounts must begin to be replenished the month following their use.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

ACCT #	ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
NET ASSETS BALANCE						
	NET CURRENT YEAR TRANSACTIONS	PAGE 1	17,271,027	7,808,283	2,040,801	-73.9%
	FIXED ASSET EQUITY TRANSFERS		0	0	0	0.0%
	BEGINNING NET ASSET BALANCE		364,681,363	364,681,363	381,952,390	4.7%
	ENDING NET ASSET BALANCE		381,952,390	372,489,646	383,993,191	3.1%
NET ASSETS BALANCE ANALYSIS						
01	4211 HELD FOR EMERGENCY REPAIRS		20,000,000	20,000,000	20,000,000	0.0%
01	4212 RESERVED FOR WHOLESALE WATER RATE STABILIZATION		3,972,637	12,825,328	0	-100.0%
01	4213 RESERVED FOR THE ACQUISITION OF CAPITAL ASSETS		57,331,592	55,479,607	55,479,607	0.0%
	NET UNRESTRICTED OPERATING ASSETS		81,304,229	88,304,935	75,479,607	-14.5%
01	4214 WATER QUALITY LOANS RESERVE		3,152,731	3,026,300	3,152,731	4.2%
01	4210 TOTAL UNRESTRICTED NET ASSETS		84,456,960	91,331,235	78,632,338	-13.9%
01	4220 RESTRICTED BY ORDINANCE/RESOLUTION		28,832,104	30,892,452	34,772,110	12.6%
01	4230 INVESTED IN PROPERTY PLANT AND EQUIPMENT		268,663,326	250,265,959	270,588,743	8.1%
	NET ASSETS BALANCE		381,952,390	372,489,646	383,993,191	3.1%
USE OF OPERATING INCOME						
	NET OPERATING ACCOUNTING TRANSACTIONS		17,271,027	7,808,283	2,040,801	-73.9%
	USED FOR ITEMS NOT IN ACCOUNTING BUDGET					
	G. O. BOND PRINCIPAL PAYMENT		(10,715,000)	(10,715,000)	(11,250,000)	5.0%
	REVENUE BOND PRINCIPAL PAYMENT		(9,125,000)	(9,125,000)	(9,580,000)	5.0%
	CONSTRUCTION OUTLAYS		(1,454,419)	(4,749,000)	(12,219,000)	157.3%
	TOTAL LEXINGTON EXPENDITURES		(1,646,927)	(7,194,000)	(13,066,000)	81.6%
	STATUTORY PAYMENT TO DU PAGE COUNTY		(15,000,000)	(15,000,000)	0	-100.0%
	REBATE		(40,000,000)	(40,000,000)	0	-100.0%
	NET CHANGES IN RECEIVABLES, PAYABLES, ETC.		(3,261,423)	(2,423,092)	(3,391,243)	40.0%
	NON-CASH ACCOUNTING EXPENSES					
	DEPRECIATION		6,646,917	6,963,224	6,965,924	0.0%
	CHANGE IN CASH POSITION		(57,284,825)	(74,434,585)	(40,499,518)	-45.6%

WATER REVENUES. The average combined Charter Customer operation and maintenance (O&M) and fixed cost rate is proposed to remain at \$1.25 per 1,000 gallons and increase to \$1.45 per 1,000 gallons on October 1, 2008. Under Illinois PA93-0226, enacted July 22, 2003, the combined rate cannot exceed \$1.65 per 1,000 gallons for a period of five years ending July 22, 2008. O&M revenues for fiscal year 2008-09 are based on selling 34.048 billion gallons at a rate of \$1.04 per thousand gallons for the period of May 1, 2008 through September 30, 2008 and \$1.24 per thousand gallons for the period of October 1, 2008 through April 30, 2009. Commission customers are expected to use 94.0% of their revised Illinois Department of Natural Resources (IDNR) allocations.

Fixed cost payments fund only the annual revenue bond principal and interest payments. By using sales taxes to fund 50% of this requirement, the fixed cost equivalent will be \$0.21 per 1,000 gallons.

The Subsequent Customer Charges represents two charges and one credit budgeted for subsequent customers. One of the charges is the missed fixed cost recapture from January 1, 1989 to the date of first service to the subsequent customer. The cost of existing subsequent customer facilities is also recaptured in this line item net of a credit for revenue bond funds used to construct Charter Customer feeder mains and meter stations. The budget increase is due to the Capital Cost Recovery for the County of DuPage.

SALES TAXES. Sales tax revenues for the fiscal year 2008-09 are projected to decrease slightly by 0.3% over fiscal year 2007-08.

INTEREST INCOME. The average rate of return has been estimated to be 4.0%. The average invested is estimated to be \$111 million.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

ACCT #	ACCOUNT TITLE	TOTAL FROM	% CHANGE		
			WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET
01	5000	REVENUES			
01	5100	WATER REVENUES			
01	5110	O & M PAYMENTS	41,023,413	33,772,796	40,605,758
01	5120	FIXED COST PAYMENTS	7,145,343	7,145,344	7,144,719
01	5130	SUBSEQUENT CUSTOMER CHARGES	707,195	721,581	935,362
01	5140	EMERGENCY WATER SERVICE	10,051	10,252	13,111
01	5300	SALES TAXES	36,382,668	36,390,944	36,268,083
01	5800	INVESTMENT EARNINGS			
01	5810	INTEREST INCOME	4,720,651	5,050,378	4,446,791
01	5900	OTHER INCOME	66,156	2,500	2,500
	TOTAL REVENUE		90,055,477	83,093,795	89,416,324

FIXED COST PAYMENT SCHEDULE. As required in the Charter Customer water purchase contract, the schedule of fixed cost payments for the presently served Commission Customers is shown below. The costs are allocated based on historic water use for calendar years 2006 and 2007. However, the fixed cost equivalent of \$0.21 per 1,000 gallons is based on the total fixed cost requirement net of sales tax funding (\$7,144,719) divided by the budgeted fiscal year 2008-09 water sales of 34.048 billion gallons.

DuPAGE WATER COMMISSION
ESTIMATED CUSTOMER
FIXED COST PAYMENT SCHEDULE
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

CUSTOMER	2006 & 2007 CALENDAR YEARS USE (1000 GAL)	2006 & 2007 CALENDAR YEARS % USAGE	REQUIRED FIXED COST PAYMENT \$14,289,438 50% SALES TAX FUNDED (\$7,144,719) AMOUNT TO BE RATE FUNDED \$7,144,719	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:	FOR:
				05/31/08 DUE: 07/10/08	06/30/08 DUE: 08/10/08	07/31/08 DUE: 09/10/08	08/31/08 DUE: 10/10/08	09/30/08 DUE: 11/10/08	10/31/08 DUE: 12/10/08	11/30/08 DUE: 01/10/09	12/31/08 DUE: 02/10/09	01/31/09 DUE: 03/10/09	02/28/09 DUE: 04/10/09	03/31/09 DUE: 05/10/09	04/30/09 DUE: 06/10/09
ADDISON	2,693,509	4.2724%	\$305,244	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437	\$25,437
BENSENVILLE	1,708,095	2.7093%	193,572	16,131	16,131	16,131	16,131	16,131	16,131	16,131	16,131	16,131	16,131	16,131	16,131
BLOOMINGDALE	1,807,167	2.8665%	204,804	17,067	17,067	17,067	17,067	17,067	17,067	17,067	17,067	17,067	17,067	17,067	17,067
CAROL STREAM	2,753,451	4.3675%	312,048	26,004	26,004	26,004	26,004	26,004	26,004	26,004	26,004	26,004	26,004	26,004	26,004
CLARENDON HILLS	571,371	0.9063%	64,752	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396
DARIEN	1,521,816	2.4135%	172,440	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370	14,370
DOWNERS GROVE	4,324,960	6.8601%	490,140	40,845	40,845	40,845	40,845	40,845	40,845	40,845	40,845	40,845	40,845	40,845	40,845
ELMHURST	3,074,968	4.8774%	348,480	29,040	29,040	29,040	29,040	29,040	29,040	29,040	29,040	29,040	29,040	29,040	29,040
GLEN ELLYN	1,966,623	3.1194%	222,876	18,573	18,573	18,573	18,573	18,573	18,573	18,573	18,573	18,573	18,573	18,573	18,573
GLENDALE HTS	1,926,253	3.0554%	218,292	18,191	18,191	18,191	18,191	18,191	18,191	18,191	18,191	18,191	18,191	18,191	18,191
HINSDALE	1,953,136	3.0980%	221,340	18,445	18,445	18,445	18,445	18,445	18,445	18,445	18,445	18,445	18,445	18,445	18,445
ITASCA	1,092,700	1.7332%	123,828	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319
LISLE	2,020,919	3.2055%	229,032	19,086	19,086	19,086	19,086	19,086	19,086	19,086	19,086	19,086	19,086	19,086	19,086
LOMBARD	3,132,009	4.9679%	354,948	29,579	29,579	29,579	29,579	29,579	29,579	29,579	29,579	29,579	29,579	29,579	29,579
NAPERVILLE	12,653,530	20.0707%	1,434,000	119,500	119,500	119,500	119,500	119,500	119,500	119,500	119,500	119,500	119,500	119,500	119,500
OAK BROOK	2,607,551	4.1360%	295,512	24,626	24,626	24,626	24,626	24,626	24,626	24,626	24,626	24,626	24,626	24,626	24,626
ROSELLE	1,393,048	2.2096%	157,872	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156	13,156
VILLA PARK	1,369,099	2.1716%	155,160	12,930	12,930	12,930	12,930	12,930	12,930	12,930	12,930	12,930	12,930	12,930	12,930
WESTMONT	1,877,579	2.9782%	212,784	17,732	17,732	17,732	17,732	17,732	17,732	17,732	17,732	17,732	17,732	17,732	17,732
WHEATON	3,781,488	5.9981%	428,544	35,712	35,712	35,712	35,712	35,712	35,712	35,712	35,712	35,712	35,712	35,712	35,712
WILLOWBROOK	819,392	1.2997%	92,856	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
WOOD DALE	1,090,484	1.7297%	123,588	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299
WOODRIDGE	2,360,949	3.7449%	267,564	22,297	22,297	22,297	22,297	22,297	22,297	22,297	22,297	22,297	22,297	22,297	22,297
WINFIELD	642,040	1.0184%	72,756	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063
OAK BROOK TERRACE	114,219	0.1812%	12,948	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079
IAWC-ARROWHEAD	116,223	0.1843%	13,176	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098
IAWC-VALLEY VIEW	518,045	0.8217%	58,704	4,892	4,892	4,892	4,892	4,892	4,892	4,892	4,892	4,892	4,892	4,892	4,892
IAWC-COUNTRY CLUB	67,119	0.1065%	7,608	634	634	634	634	634	634	634	634	634	634	634	634
IAWC-LMBRD HIGHTS	44,821	0.0711%	5,076	423	423	423	423	423	423	423	423	423	423	423	423
IAWC-DP/LISLE	334,551	0.5307%	37,908	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159
ARGONNE NATIONAL LAB	352,640	0.5593%	39,960	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
IAWC-LIBERTY RIDGE WEST	200,405	0.3179%	22,716	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893
IAWC-LIBERTY RIDGE EAST	23,976	0.0380%	2,712	226	226	226	226	226	226	226	226	226	226	226	226
DPC-GLEN ELLYN HEIGHTS (1)	141,255	0.2241%	16,008	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334
DPC-GREENE ROAD (2)	0	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
DPC-SERWF (1)	1,814,780	2.8786%	205,668	17,139	17,139	17,139	17,139	17,139	17,139	17,139	17,139	17,139	17,139	17,139	17,139
DPC-STEEPLE RUN (1)	131,765	0.2090%	14,928	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244
DPC-NORDIC PARK (3)	43,040	0.0683%	4,872	406	406	406	406	406	406	406	406	406	406	406	406
DPC-YORK CENTER (2)	0	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
ROUNDING	0	0.0000%	3	0	0	0	0	0	0	0	0	0	0	0	0
ALL CUSTOMERS TOTAL (4)	63,044,776	100.0000%	\$7,144,719	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393	\$595,393

- (1) - CUSTOMER LESS THAN TWO FULL CALENDAR YEARS - USE ALLOCATION
(2) - COSTS ABOVE THE HIGHEST CUSTOMER CONNECTION COST
(3) - NO ALLOCATION, WATER USAGE FOR 2005 & 2006 USED IN CALCULATION.
(4) - THE FIXED COST PAYMENT INCLUDES THE COUNTY OF DuPAGE

	FY 2008-09		FY 2007-08	
	MAY - SEPT	OCT - APR		
ESTIMATED O & M RATE	\$ 1.04	\$1.24		\$1.04
ESTIMATED FIXED COST EQUIVALENT	0.21	0.21		0.21
ESTIMATED TOTAL RATE PER THOUSAND GALLONS	\$1.25	\$1.45		\$1.25

SALARIES AND WAGES. Commission employee wages are established and evaluated according to competitive rates paid by the Commission's customers and general labor market considerations. Increases are awarded to employees on the basis of merit. Normal plant operation staff scheduling accounts for most of the overtime costs.

FRINGE BENEFITS. The Commission participates in the Illinois Municipal Retirement Fund (IMRF) and its contribution rate for 2008 is 8.92%. Annually, IMRF calculates the amount of unfunded pension liability for the prior calendar year and notifies the Commission after the budget has been approved. The Commission's unfunded pension liability at the end of 2007 is estimated to be \$0.5 million which will be paid in the fiscal year 2008-09.

Group health and life insurance benefits are provided for all full time employees. The budget is based on actual rates for January 1, 2008, with a 10% increase for the last four months of the budget year.

PROFESSIONAL DEVELOPMENT. Travel, training and professional development are budgeted for courses and seminars. Tuition reimbursement for employees is budgeted in under professional development. Decrease in travel is due to American Water Works Association Research Foundation Asset Management project. Increase in training is due to additional GIS software training.

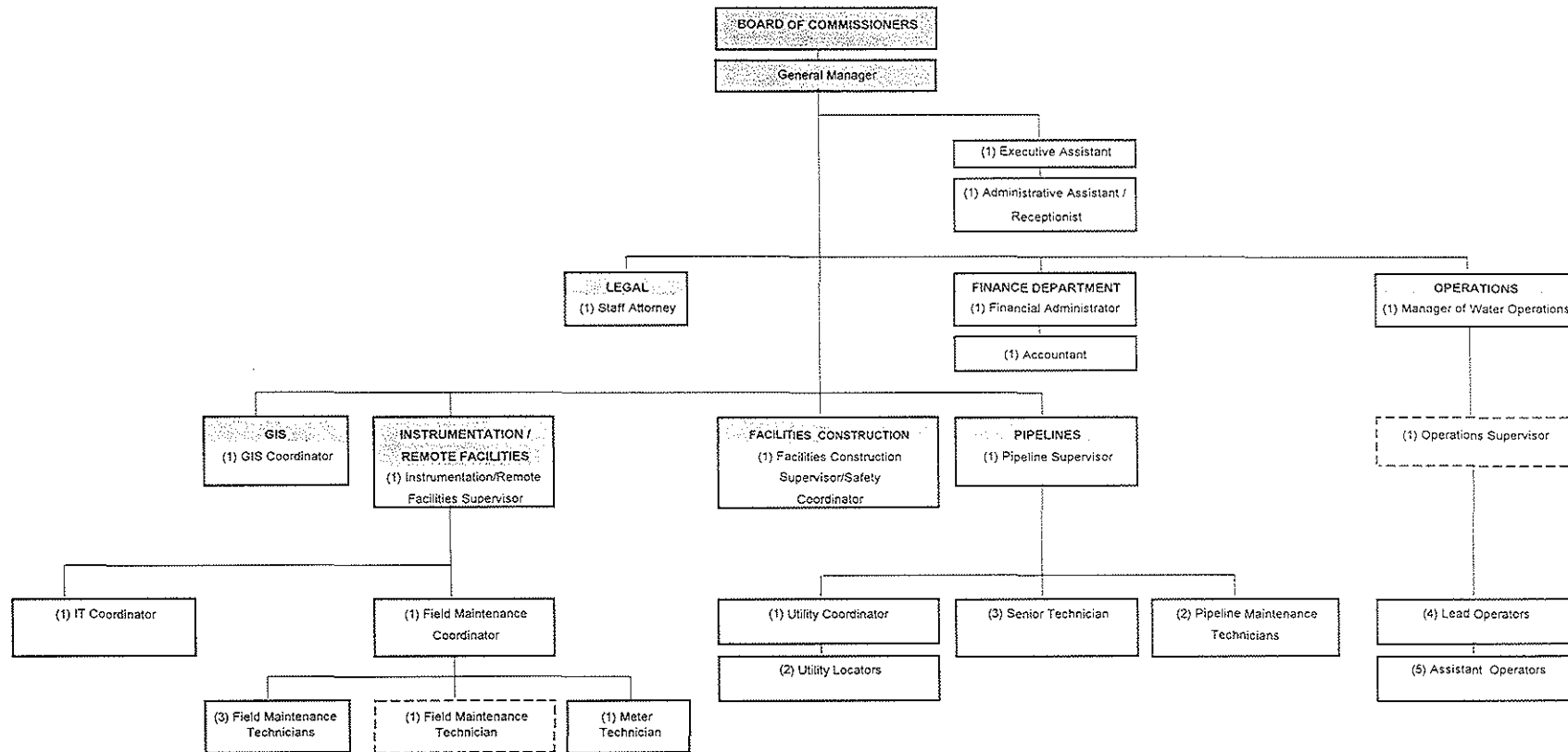
OTHER PERSONNEL COSTS. These expenses are for employee recruitment and annual physical examinations required for normal operating procedures and confined space entry.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

ACCT #			ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	60	6000	OPERATING EXPENSES					
01	60	6100	PERSONAL SERVICES					
01	60	6110	SALARIES & WAGES					
01	60	6111	ADMINISTRATIVE-REGULAR		982,568	1,074,911	1,175,110	9.3%
01	60	6112	OPERATIONS-REGULAR		1,266,396	1,279,884	1,562,621	22.1%
01	60	6113	SUMMER INTERNS		0	20,000	25,000	0.0%
01	60	6116	ADMINISTRATIVE - OVERTIME		2,082	7,439	9,497	27.7%
01	60	6117	OPERATIONS - OVERTIME		205,030	204,781	234,394	14.5%
01	60	6120	FRINGE BENEFITS					
01	60	6121	PENSION		807,059	1,800,157	773,226	-57.0%
01	60	6122	MEDICAL/LIFE BENEFITS		497,661	542,900	593,570	9.3%
01	60	6123	FEDERAL PAYROLL TAXES		174,681	191,500	219,420	14.6%
01	60	6128	STATE UNEMPLOYMENT TAXES		1,063	4,410	4,600	4.3%
01	60	6130	PROFESSIONAL DEVELOPMENT					
01	60	6131	TRAVEL		8,161	14,600	9,200	-37.0%
01	60	6132	TRAINING		6,615	46,000	46,000	0.0%
01	60	6133	PROFESSIONAL DEVELOPMENT		38,709	75,370	79,650	5.7%
01	60	6190	OTHER PERSONNEL COSTS					
01	60	6191	OTHER PERSONNEL COSTS		2,127	35,900	35,900	0.0%
TOTAL PERSONAL SERVICES					3,992,152	5,297,852	4,768,188	-10.0%

PERSONNEL TABLE. The personnel service budget is based on the personnel structure in the table below. This budget includes the addition of one Field Maintenance Technician to the Instrumentation/Remote Facilities Department and one Operations Supervisor to the Operations Department. A Field Maintenance Technician is necessary to complete a two person crew and work that is uncompleted. The Operations Supervisor will be involved in the development of the operation and maintenance (O&M) manuals and record drawings in electronic format as part of the Commission's Asset Management Program. The total requested personnel under this budget are 36.

DUPAGE WATER COMMISSION
ORGANIZATIONAL CHART
FISCAL YEAR 2008-2009



CONSERVATION PROGRAM. The amount budgeted includes a conservation program.

FINANCIAL SERVICES. Trust services and bank charges are for revenue and general obligation bonds, as well as investment safekeeping services. The amount budgeted for other financial services include the revenue bond arbitrage rebate annual calculation and local investment program bank review.

LEGAL SERVICES. The budget for general counsel provides for the legal services of a corporate counsel. Bond counsel will be utilized for tax abatement, arbitrage and miscellaneous bond issues. Special counsel will provide legal services for non-routine matters. such The other legal service line item provides for defense cost should the Commission become involved in unanticipated litigation.

AUDIT SERVICES. The audit service budget is for the annual audit for fiscal year ending April 30, 2008. A 10% increase to the projected amount was budgeted.

CONSULTING SERVICES. Major consulting costs in fiscal year 2008-09 include asset management, geographical information system, electrical market consultant, development of O&M manuals, pipe loop pilot plant, CADD drawings and insurance consultant.

CONTRACTUAL SERVICES. Contractual services include document scanning which was not performed last fiscal year, UPS maintenance, building maintenance (custodial, landscaping, etc.) and temporary accounting services.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

ACCT #			ACCOUNT TITLE	TOTAL FROM	WATER FUND			% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
					FY 07-08 PROJECTED	FY 07-08 BUDGET	FY 08-09 BUDGET	
01	60	6200	PROFESSIONAL SERVICES					
01	60	6210	CONSERVATION PROGRAM		0	0	400,000	0.0%
01	60	6230	FINANCIAL SERVICES					
01	60	6233	TRUST SERVICES BANK CHARGES		24,337	39,725	39,725	0.0%
01	60	6239	GENERAL FINANCIAL CONSULTING		0	2,200	2,200	0.0%
01	60	6250	LEGAL SERVICES					
01	60	6251	GENERAL COUNSEL		62,129	90,000	90,000	0.0%
01	60	6252	BOND COUNSEL		0	2,000	2,000	0.0%
01	60	6253	SPECIAL COUNSEL		0	60,000	60,000	0.0%
01	60	6258	LEGAL NOTICES		846	5,000	5,000	0.0%
01	60	6259	OTHER LEGAL SERVICES		0	25,000	25,000	0.0%
01	60	6260	AUDIT SERVICES		62,197	62,997	68,417	8.6%
01	60	6280	CONSULTING SERVICES		379,920	266,000	295,000	10.9%
01	60	6290	CONTRACTUAL SERVICES		115,792	226,124	224,324	-0.8%
TOTAL PROFESSIONAL SERVICES					645,221	779,046	1,211,666	55.5%

CASUALTY INSURANCE. This covers the Commission against operating liabilities. The budget is based on known costs of current policies for the calendar year. Insurance policies were renewed through a competitive bidding process which resulted in savings (\$27,000).

PROPERTY INSURANCE. This covers the Commission against damage to its physical plant. The budget is based on known costs of current policies for the calendar year. Reduced availability of this type of insurance has caused the Commission to significantly self-insure its underground facilities.

OTHER COVERAGES. The Commission carries deductibles on its property insurance policies. The deductible per above ground incident is \$25,000. Below ground facilities carry a \$1 million deductible per occurrence. Because it is impossible to know if an incident will occur and no known claims are currently outstanding, \$25,000 was budgeted for each type of incident.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

ACCT #			ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	60	6400	INSURANCE					
01	60	6410	CASUALTY INSURANCE					
01	60	6411	GENERAL LIABILITY		85,589	86,772	90,636	4.5%
01	60	6412	PUBLIC OFFICIAL'S LIABILITY		78,710	85,300	79,175	-7.2%
01	60	6413	TEMPORARY BONDS		0	723	723	0.0%
01	60	6415	WORKER'S COMPENSATION		89,827	93,555	98,957	5.8%
01	60	6416	UMBRELLA COVERAGE		96,390	97,930	91,383	-6.7%
01	60	6420	PROPERTY INSURANCE					
01	60	6421	PROPERTY		379,689	394,057	406,000	3.0%
01	60	6422	AUTOMOBILE INSURANCE		18,883	20,164	15,000	-25.6%
01	60	6490	OTHER COVERAGE					
01	60	6491	SELF INSURED CLAIMS		0	50,000	50,000	0.0%
TOTAL INSURANCE					749,088	828,501	831,874	0.4%

OCCUPANCY COSTS. Amounts have been budgeted for natural gas service for the DuPage Pumping Station, as well as for communication systems.

ADMINISTRATION SUPPLIES. General supplies include office and computer supplies. Books and publications include the purchase of standard construction books used in determining rates for labor and equipment in conjunction with the Commission's quick response repair contracts.

PRINTING AND POSTAGE. Printing costs are for blue-line drawings used in construction in and around the Commission's pipeline. This item also includes the printing of letterhead and other business forms. Postage and delivery is for regular Commission mailings and delivery to various consultants working with the Commission.

PROFESSIONAL DUES. The most significant outlays for this line item are memberships in the Association of Metropolitan Water Agencies (\$8,000), Water ISAC (\$4,000) and American Water Works Association (\$6,883) and AWWA Research fund (\$2,000).

OFFICE EQUIPMENT REPAIRS. This item is for maintaining the Commission's copy and facsimile machines, the educational model and other office machines.

REPAIRS & MAINT – BLDGS & GRN. This item is for maintaining the Commission's building and grounds at the DuPage Pumping Station. This budget includes the replacement of the air handling unit in the computer room, fire alarm upgrade and fall protection.

COMPUTER SOFTWARE. This item is for all the Commission's software purchases and upgrades.

SOFTWARE MAINTENANCE. This item is for the Commission's non-SCADA software maintenance agreements.

OTHER ADMINISTRATIVE EXPENSES. This item includes funds for various meetings and recognition expenses related to Commission business.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

ACCT #				ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	60	6500		ADMINISTRATIVE COSTS					
01	60	6510		OCCUPANCY COSTS					
01	60	6513		NATURAL GAS		32,876	40,200	40,200	0.0%
01	60	6514		COMMUNICATION SYSTEMS		58,069	65,620	68,880	5.0%
01	60	6520		ADMINISTRATION SUPPLIES					
01	60	6521		OFFICE SUPPLIES		31,123	34,900	34,900	0.0%
01	60	6522		BOOKS & PUBLICATIONS		9,601	13,767	13,837	0.5%
01	60	6530		PRINTING & POSTAGE					
01	60	6531		PRINTING - GENERAL		7,557	12,400	12,400	0.0%
01	60	6532		POSTAGE & DELIVERY		18,161	30,000	30,000	0.0%
01	60	6540		PROFESSIONAL DUES		18,618	23,608	23,423	-0.8%
01	60	6550		OFFICE EQUIPMENT REPAIRS		11,069	20,115	21,959	9.2%
01	60	6560		REPAIRS & MAINT - BLDGS & GRN		316,577	359,240	614,240	71.0%
01	60	6580		COMPUTER SOFTWARE		22,098	54,500	36,000	-33.9%
01	60	6590		SOFTWARE MAINTENANCE		28,719	26,650	44,300	66.2%
01	60	6591		OTHER ADMINISTRATIVE EXPENSE		23,676	39,200	26,200	-33.2%
				TOTAL ADMINISTRATIVE & MAINTENANCE COSTS		578,144	720,200	966,339	34.2%

WATER SUPPLY. The budget for the fiscal year 2008-09 assumes a 0.1% increase in demand as projected in the IDNR allocations. Water costs from the City of Chicago are budgeted on the assumption that the Commission's customers will use 94.0% of the 35.928 billion gallons allocated for the fiscal year (34.048 billion gallons). At 97.1% accountability, this means the Commission will purchase 35.066 billion gallons of water at an average rate of \$1.53 per 1,000 gallons. The City of Chicago raised water rates by 15% on January 1, 2008. An additional 15% increase will be implemented on January 1, 2009 and a 14% increase on January 1, 2010. In addition, 80% of the electrical costs and 50% of the labor and repair costs for the Lexington Pump Station are included in the water purchases line item. The budget for this item includes the electrical costs of operating the DuPage Pump Station, the elevated tanks and the metering stations as well as water quality chemicals and testing.

PUMP STATION OPERATIONS. This item includes the maintenance and repair of water pumps, reservoirs and the pump station building and purchase of spare parts. Costs of meter testing and instrumentation maintenance are included here. A major cost element for fiscal year 2008-09 is safety equipment and training.

PIPELINE MAINTENANCE. Repairs to the Commission's pipeline include work done under both the Quick Response contract by the Commission staff. Major expenses in this category include the valve stem replacement project (\$410,000) and fall protection at the tank sites (\$200,000). Corrosion testing and mitigation is budgeted at \$1,100,000.

VEHICLES. Equipment repairs and maintenance includes the cost of gasoline, oil and repairs to the Commission's vehicles.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

ACCT #				ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	60	6600		DIRECT WATER DISTRIBUTION COSTS					
01	60	6610		WATER SUPPLY					
01	60	6611		WATER PURCHASES - CHICAGO		48,554,311	47,737,643	58,860,982	23.30%
01	60	6612		ELECTRIC - DuPAGE		2,589,304	2,746,275	3,545,000	29.1%
01	60	6613		WATER CHEMICALS		15,169	30,000	30,000	0.0%
01	60	6614		WATER TESTING		5,878	15,750	24,750	57.1%
01	60	6620		PUMP STATION OPERATIONS					
01	60	6621		PUMPING SERVICES		83,325	121,150	121,150	0.0%
01	60	6623		METER TESTING & REPAIR		10,309	17,500	18,500	5.7%
01	60	6624		SCADA/INSTRUMENTATION		44,983	75,900	53,400	-29.6%
01	60	6625		EQUIPMENT RENTAL		5,055	23,400	25,900	10.7%
01	60	6626		UNIFORMS		42,832	17,000	19,000	11.8%
01	60	6627		SAFETY		111,337	249,900	247,400	-1.0%
01	60	6630		PIPELINE MAINTENANCE					
01	60	6631		PIPELINE REPAIRS		146,682	1,120,500	920,000	-17.9%
01	60	6632		CORROSION TESTING & MITIGATION		644,416	331,200	1,100,000	232.1%
01	60	6633		METER STATIONS, ROVS, STANDPIPES		85,704	270,000	390,000	44.4%
01	60	6634		PLAN REVIEW - PIPELINE CONFLICTS		78,234	107,200	117,200	9.3%
01	60	6637		PIPELINE SUPPLIES		24,681	44,000	44,000	0.0%
01	60	6640		VEHICLES					
01	60	6641		REPAIRS & MAINT - VEHICLES		13,840	25,400	25,400	0.0%
01	60	6642		FUEL- VEHICLES		58,521	53,000	65,000	22.6%
01	60	6643		LICENSES - VEHICLES		1,260	1,278	1,278	0.0%
TOTAL DIRECT WATER DISTRIBUTION COSTS						52,515,841	52,987,096	65,608,960	23.8%

BOND INTEREST COSTS. With the consolidation of the General Obligation Bond Debt Service Fund into the Water Fund, principal payments on these bonds are no longer a budgeted expense. Water revenue bond principal has never been a GAAP budgeted expense. Interest costs are the only budgeted expenses for both the Water Revenue Bonds and General Obligation Bonds. The budget for this line item has been reduced by \$0.4 million. Reductions in principal outstanding over the past fiscal year by regular maturities account for this decrease. Final maturity on the General Obligation Bonds is March 1, 2011. Final maturity on the Water Revenue Bonds was extended by two years in the refunding to May 1, 2016.

LAND AND RIGHT-OF-WAY. The amount budgeted for leases include Cook County and Illinois State Toll Highway Authority leases for pipeline crossings and the use of the Illinois Toll Highway Authority's antenna system for the Commission's SCADA radio system. The increase in permits & fees is due to the title commitments to be provided to Chicago in connection with the transfer of the Lexington Pump Station and other interconnection facilities.

EQUIPMENT PURCHASES. The purpose of budgeting in this manner is to allow control over the purchase of equipment, as well as to plan for depreciation to conform to accounting principles in the annual audit report. The major outlays for fiscal year 2008-09 include upgrade in the Commission board room (\$85,000) and laptops for the computerized maintenance management system (\$50,000). The capitalized equipment budget item is for year-end audit compliance.

VEHICLE PURCHASES. The replacement of the JULIE locating truck, facility construction vehicle and an automobile is budgeted for in fiscal year 2008-09. The capitalized equipment budget item is for year-end audit compliance.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

ACCT #			ACCOUNT TITLE	TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
01	60	6720	BOND INTEREST					
01	60	6721	BOND INTEREST - GO BONDS		2,231,348	2,049,590	1,610,694	-21.4%
01	60	6722	BOND INTEREST - REV BONDS		5,377,642	5,385,403	5,157,278	-4.2%
TOTAL INTEREST EXPENSES					7,608,990	7,434,993	3,767,972	-9.0%
01	60	6800	CAPITAL EXPENDITURES					
LAND AND RIGHT-OF-WAY								
01	60	6810	LEASES		0	1,000	1,000	0.0%
01	60	6820	PERMITS & FEES		0	25,000	25,000	0.0%
EQUIPMENT PURCHASES								
01	60	6851	COMPUTER		22,950	78,600	53,600	-31.8%
01	60	6852	OFFICE FURNITURE & EQUIPMENT		0	85,000	85,000	0.0%
01	60	6856	MACHINERY & EQUIPMENT		0	0	0	0.0%
01	60	6858	CAPITALIZED EQUIPMENT PURCHASES		(22,950)	(189,600)	(164,600)	-13.2%
VEHICLE PURCHASES								
01	60	6860	VEHICLES		25,147	85,000	90,000	5.9%
01	60	6868	CAPITALIZED VEHICLES PURCHASES		(25,147)	(85,000)	(90,000)	5.9%
TOTAL CAPITAL EXPENDITURES					0	0	0	0.0%

WATER MAIN, BUILDING AND PUMPING EQUIPMENT DEPRECIATION. The Commission recognizes depreciation on its water mains, buildings and pumping equipment. Buildings are being depreciated over a 40-year period. Pipelines are estimated to last 80 years. Pumping equipment has a 30-year life.

EQUIPMENT DEPRECIATION. Equipment is being depreciated over 3 – 10 years.

VEHICLE DEPRECIATION. Vehicles are being depreciated 5 years.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

				TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET
ACCT #		ACCOUNT TITLE						
01	60	6900	DEPRECIATION					
01	60	6920	WATER MAINS		4,298,880	4,557,007	4,557,007	0.0%
01	60	6930	BUILDINGS		2,041,426	2,041,745	2,041,745	0.0%
01	60	6952	EQUIPMENT		84,932	110,200	110,200	0.0%
01	60	6956	PUMPING EQUIPMENT		171,478	179,472	179,472	0.0%
01	60	6960	VEHICLE		50,201	74,800	77,500	3.6%
TOTAL DEPRECIATION					6,646,917	6,963,224	6,965,924	0.0%
TOTAL OPERATING EXPENSES					72,736,353	75,010,912	83,946,043	15.9%

METERING STATIONS. All metering station projects are complete.

DUPAGE PUMPING STATION. The capital improvements at the DuPage Pump Station that are expected to be started in fiscal year 2008-09 include the material & equipment storage (\$675,000), the site improvements (\$2,200,000) and garage/office building (\$1,084,000). Engineering and construction of a generation facility at the DuPage Pumping Station will continue in fiscal year 2008-09.

STANDPIPE MODIFICATION. No standpipe modifications are planned for the fiscal year 2008-09

TRANSMISSION MAINS. No new transmission mains are planned for the fiscal year 2008-09

FEEDER MAINS. No new feeder mains are planned for fiscal year 2008-09.

ENGINEERING, LEGAL, LAND, CONTINGENCY. The expenditures for engineering, legal, material testing, land and right-of-way and miscellaneous items are all to support the construction of projects listed above. The capitalized fixed asset budget item is for year-end audit compliance.

DuPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

				TOTAL	WATER FUND	WATER FUND	WATER FUND	% CHANGE
				FROM	FY 07-08	FY 07-08	FY 08-09	FY 08-09 BUDGET
ACCT #					PROJECTED	BUDGET	BUDGET	VS
ACCOUNT TITLE								FY 07-08 BUDGET
01	60	7000	CONSTRUCTION EXPENDITURES					
01	60	7110	METERING STATIONS		0	0	0	0.0%
01	60	7210	DU PAGE PUMPING STATION		0	0	0	0.0%
01	60	7211	CADWELL AVE REALIGNMENT		552,600	437,000	0	-100.0%
01	60	7212	MATERIAL & EQUIPMENT STORAGE		26	700,000	675,000	-3.6%
01	60	7213	EMERGENCY GENERATION		748,761	3,470,000	8,229,000	137.1%
01	60	7214	SITE IMPROVEMENTS		0	0	2,200,000	0.0%
01	60	7215	GARAGE/OFFICE BUILDING		0	0	1,084,000	0.0%
01	60	7410	REMOTE FACILITIES		0	0	0	0.0%
01	60	7510	TRANSMISSION MAINS		0	0	0	0.0%
01	60	7610	STANDPIPE IMPROVEMENTS		0	0	0	0.0%
01	60	7611	#4 EAST RISER PIPE		153,032	111,000	0	-100.0%
01	60	7950	LEGAL					
01	60	7950	GENERAL COUNSEL		0	30,000	30,000	0.0%
01	60	7950	LEGAL NOTICES		0	0	0	0.0%
01	60	7970	LAND AND RIGHT-OF-WAY					
01	60	7970	PERMITS & FEES		0	1,000	1,000	0.0%
01	60	7970	EASEMENTS		0	0	0	0.0%
01	60	7970	REAL PROPERTY		0	0	0	0.0%
01	60	7970	RELATED SERVICES		0	0	0	0.0%
01	60	7980	CAPITALIZED FIXED ASSETS		(1,454,419)	(4,749,000)	(12,219,000)	157.3%
TOTAL CONSTRUCTION EXPENDITURES					0	0	0	0.0%

LEXINGTON PUMP STATION. The improvements at the Lexington Pump Station that are to be started the fiscal year 2008-09 include the emergency generation (\$8,545,000), variable frequency drive replacement (\$608,000) and solar photovoltaic system (\$3,913,000). Chicago will be reimbursing the Commission 50% (up to \$8,500,000) for the emergency generation; 50% for the variable frequency drive; and 50% (up to \$4,000,000) for the photovoltaic system through a 10% credit on the water invoice.

DUPAGE WATER COMMISSION
TENTATIVE DRAFT MANAGEMENT BUDGET
MAY 1, 2008 TO APRIL 30, 2009

EXHIBIT 1

				TOTAL FROM	WATER FUND FY 07-08 PROJECTED	WATER FUND FY 07-08 BUDGET	WATER FUND FY 08-09 BUDGET	% CHANGE FY 08-09 BUDGET VS FY 07-08 BUDGET	
ACCT #		ACCOUNT TITLE							
01	60	8200	LEXINGTON PUMP STATION EXPENDITURES						
01	60	8201	EMERGENCY GENERATION			1,388,271	3,441,000	8,545,000	148.3%
01	60	8202	PHOTOVOLTAIC CELLS			190,711	1,781,000	3,913,000	119.7%
01	60	8203	VARIABLE FREQUENCY DRIVES			67,945	1,972,000	608,000	-69.2%
01	60	8200	CAPITALIZED/REIMBURSED			(1,646,927)	(7,194,000)	(13,066,000)	81.6%
TOTAL LEXINGTON EXPENDITURES						0	0	0	0.0%