

EXHIBIT A  
**PARKER WATER AND SANITATION DISTRICT**  
**2009 AMENDED BUDGET**

February 12, 2009

**WATER OPERATING**

<u>DESCRIPTION</u>	<u>ADOPTED</u> 2008 <u>BUDGET</u>	<u>ADOPTED</u> 2009 <u>BUDGET</u>	<u>AMENDED</u> 2009 <u>BUDGET</u>	<u>ADOPTED TO</u> <u>AMENDED</u> 2009 <u>REDUCTION</u>
<u><b>INCOME</b></u>				
User Fee Reduction	\$ 9,793,500	\$ 12,782,600	\$ 10,362,600	<u>\$ 2,420,000</u>
<u><b>EXPENSE</b></u>				
Salaries	\$ 1,902,500	\$ 2,088,700	\$ 2,037,600	\$ 51,100
Water Purchase	-	1,368,800	1,094,100	274,700
Retirement Plan	273,900	304,400	289,000	15,400
Employee Insurance	365,500	386,300	377,300	9,000
Insurance Deductibles	5,000	2,500	1,500	1,000
Hydrology	450,000	250,000	174,845	75,155
Scada System	49,350	44,300	29,300	15,000
Computers & Related Hardware	20,250	45,000	26,650	18,350
Computer Software & Licensing	49,000	106,200	41,775	64,425
Employee Board Functions	30,000	30,000	5,500	24,500
General Contract Labor & Maint.	176,000	466,000	451,000	15,000
Line Maintenance & Repair	163,500	643,500	505,500	138,000
Equipment Repair & Replace.	67,750	68,300	52,800	15,500
Facility Maintenance	51,000	64,000	38,000	26,000
Landscape Maintenance	47,750	43,500	38,500	5,000
Laboratory Supplies	42,000	42,000	41,000	1,000
Office Supplies & Small Equip.	23,800	28,475	26,975	1,500
Meters	229,000	192,875	143,105	49,770
Materials	52,200	52,200	47,200	5,000
Electrical Supplies	30,000	30,000	25,000	5,000
Small Equipment & Tools	8,250	11,750	6,550	5,200
Equipment Rental	6,750	5,000	2,500	2,500
Seminars & Training	53,500	65,300	-	65,300
Maintenance Agreements	52,075	49,200	39,200	10,000
Community Outreach	25,000	25,000	16,000	9,000
Rate Funded Capital Expenditures	1,419,825	1,542,100	24,500	1,517,600
Total Expense Reductions				<u>\$ 2,420,000</u>

EXHIBIT B  
**PARKER WATER AND SANITATION DISTRICT**  
**2009 AMENDED BUDGET**

February 12, 2009

**SEWER OPERATING**

<u>DESCRIPTION</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>AMENDED</u>	<u>ADOPTED TO</u>
<u>INCOME</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>AMENDED</u>
<u>INCOME</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>2009</u>
<u>INCOME</u>				<u>REDUCTION</u>
User Fees	\$ 7,368,400	\$ 7,730,700	\$ 7,433,300	\$ 297,400
Sale of Water	-	1,368,800	1,094,100	274,700
<b>Total Income Reductions</b>				<u><u>\$ 572,100</u></u>
<u>EXPENSE</u>				
Salaries	\$ 1,990,400	\$ 2,230,000	\$ 2,087,800	\$ 142,200
Retirement Plan	273,900	304,400	289,000	15,400
Employee Insurance	365,500	386,300	377,300	9,000
Insurance Deductibles	5,000	2,500	1,500	1,000
Scada System	16,000	25,500	15,500	10,000
Computers & Related Hardware	20,250	45,000	20,650	24,350
Computer Software & Licensing	49,000	106,200	41,775	64,425
General Contract Labor & Maint.	79,000	81,000	71,000	10,000
Collection System I/I Study	50,000	25,000	-	25,000
Collection System Maint & Rep.	275,000	350,000	330,000	20,000
Employee Board Functions	30,000	30,000	5,500	24,500
Equipment Repair & Replace.	102,750	106,300	83,300	23,000
Facility Maintenance	51,000	64,000	38,000	26,000
Landscape Maintenance	47,750	43,500	38,500	5,000
Laboratory Supplies	42,000	42,000	41,000	1,000
Office Supplies & Small Equip.	23,800	28,500	27,000	1,500
Materials	64,500	64,500	56,500	8,000
Electrical Supplies	30,000	30,000	25,000	5,000
Small Equipment & Tools	7,550	7,500	5,500	2,000
Equipment Rental	6,750	5,000	2,500	2,500
Seminars & Training	53,500	65,300	-	65,300
Maintenance Agreements	42,075	49,200	39,200	10,000
Community Outreach	25,000	25,000	16,000	9,000
Rate Funded Capital Expend.	1,131,625	1,178,000	1,110,325	67,675
Industrial Pretreatment Program	1,000	1,000	750	250
<b>Total Expense Reductions</b>				<u><u>\$ 572,100</u></u>

EXHIBIT C  
**PARKER WATER AND SANITATION DISTRICT**  
**2009 AMENDED BUDGET**  
February 12, 2009

**WATER CAPITAL**

<u>DESCRIPTION</u>	<u>ADOPTED</u> 2008 <u>BUDGET</u>	<u>ADOPTED</u> 2009 <u>BUDGET</u>	<u>AMENDED</u> 2009 <u>BUDGET</u>	<u>ADOPTED/</u> <u>AMENDED</u> 2009 <u>CHANGE</u>
<u>INCOME</u>				
TAP FEES *	\$ 1,000,000	\$ 1,100,000	\$ 125,000	\$ 975,000
WATER DEVELOPMENT FEES **	4,800,000	2,400,000	600,000	1,800,000
SALE OF ASSETS	15,500	16,000	-	16,000
TRANSFER - RATE FUNDED CAPITAL	1,419,825	1,542,100	24,500	<u>1,517,600</u>
Total Income Reductions				\$ 4,308,600
<u>EXPENSE REDUCTIONS</u>				
WELLS - GENERAL	\$ 343,500	\$ 77,000	-	\$ 77,000
TRANSPORTATION EQUIPMENT	85,900	71,000	-	71,000
OFFICE EQUIPMENT	-	17,000	-	<u>17,000</u>
Total Expense Reductions				\$ 165,000
<u>INCREASES</u>				
RATE STUDY	-	-	\$ 65,000	<u>\$ 65,000</u>
<u>NET DECREASE IN EXPENSES</u>				<u>\$ (100,000)</u>
NET FUNDING REQUIRED TO MEET WATER CAPITAL BUDGET				<u>\$ 4,208,600 ***</u>

\*Tap Fees include a reduction in the 2009 budgeted tap fees along with a reduction in anticipated tap sales in 2009. (50 Taps Total 2009)

\*\* Fees are reduced due to an anticipated reduction in tap sales in 2009. (50 Taps Total 2009)

\*\*\* A Transfer of \$ 2.3M from the Rate Funded Capital Account was approved to meet the 2009 adopted budget. An additional transfer of \$4.2 M from the Rate Funded Capital Account is required to meet the Capital Budget.

Rate Funded Capital Balance 12/31/08	\$ 8,652,300
2009 Transfers to meet Capital Expenses	<u>(6,500,000)</u>
12/31/09 Ending Balance	<u>\$ 2,152,300</u>

EXHIBIT D  
**PARKER WATER AND SANITATION DISTRICT**  
**2009 AMENDED BUDGET**  
February 12, 2009

**SEWER CAPITAL**

<u>DESCRIPTION</u>	<u>ADOPTED</u> 2008 <u>BUDGET</u>	<u>ADOPTED</u> 2009 <u>BUDGET</u>	<u>AMENDED</u> 2009 <u>BUDGET</u>	<u>ADOPTED/</u> <u>AMENDED</u> 2009 <u>CHANGE</u>
<u>INCOME</u>				
TAP FEES *	\$ 1,514,000	\$ 960,000	\$ 113,550	\$ 846,450
SEWER DEVELOPMENT FEES **	2,070,000	1,240,000	155,250	1,084,750
OUTFALL DEVELOPMENT FEES	320,000	160,000	24,000	136,000
SALE OF ASSETS	15,500	16,000	-	16,000
TRANSFER - RATE FUNDED CAPITAL	1,131,625	1,178,000	1,110,325	<u>67,675</u>
Total Income Reductions				\$ 2,150,875
<u>EXPENSE</u> <u>REDUCTIONS</u>				
TRANSPORTATION EQUIPMENT	\$ 85,900	\$ 71,000	\$ -	\$ 71,000
OFFICE EQUIPMENT	-	17,000	-	<u>17,000</u>
Total Expense Reductions				\$ 88,000
<u>INCREASES</u>				
RATE STUDY	-	-	\$ 65,000	<u>\$ 65,000</u>
<u>NET DECREASE IN EXPENSES</u>				<u>\$ (23,000)</u>
NET FUNDING REQUIRED TO MEET SEWER CAPITAL BUDGET				<u>\$ 2,127,875 ***</u>

\*\* Fees are reduced due to an anticipated reduction in tap sales in 2009. (30 Taps Total 2009)

\*\*\* A Transfer of \$3.1M from the Rate Funded Capital Account is required to meet the Capital Budget.

Rate Funded Capital Balance 12/31/08	\$ 4,238,000
2009 Transfers to meet Capital Expenses	<u>(2,100,000)</u>
12/31/09 Ending Balance	<u>\$ 2,138,000</u>