

REVENUE REPORT

FUND : 570 UTILITY ACCOUNTING

| SUBOBJ                                      | REVENUE DETAIL                         | FY06<br>ACTUAL<br>REVENUE | FY07<br>ACTUAL<br>REVENUE | FY08<br>CURRENT<br>BUDGET | FY08<br>PROJECTED<br>BUDGET | FY09<br>RECOMMENDED<br>BUDGET |
|---|--|---------------------------|---------------------------|---------------------------|-----------------------------|-------------------------------|
| <b>CHARACTER: 34 CHARGES FOR SERVICES</b>   |  |                           |                           |                           |                             |                               |
| 341291                                      | BILLINGS-UTILITY ACCOUNTING DEPARTMENT | 4,922,691                 | 5,537,897                 | 6,045,512                 | 6,045,512                   | 6,266,252                     |
| 341292                                      | BILLINGS-WATER RESOURCES               | 273,642                   | 290,220                   | 281,582                   | 281,582                     | 304,486                       |
| 343350                                      | OTHER WATER SERVICES                   | 1,394,675                 | 940,040                   | 1,250,000                 | 1,250,000                   | 1,250,000                     |
| 343357                                      | WATER CREDIT COLLECTION CHARGES        | 145,419                   | 123,875                   | 110,000                   | 110,000                     | 110,000                       |
| 343366                                      | HILLS COUNTY-METER READ SALES          | 21,111                    | 8,963                     |                           |                             |                               |
| 343950                                      | UTILITY LATE FEES                      | 1,790,556                 | 2,043,309                 | 1,500,000                 | 1,500,000                   | 1,500,000                     |
| <b>CHARACTER 34 SUBTOTAL</b>                |  | <b>8,548,094</b>          | <b>8,944,304</b>          | <b>9,187,094</b>          | <b>9,187,094</b>            | <b>9,430,738</b>              |
| <b>CHARACTER: 36 MISCELLANEOUS REVENUES</b> |  |                           |                           |                           |                             |                               |
| 361110                                      | INT EARNG-POOLED CASH                  | 123,337                   | 132,221                   | 90,000                    | 90,000                      | 90,000                        |
| 364400                                      | SALE OF CITY PROPERTY                  | 6,284                     | 7,505                     |                           |                             |                               |
| 369971                                      | BAD DEBT COLLECTIONS                   | 34,873                    | 50,572                    |                           |                             |                               |
| 369990                                      | MISCELLANEOUS REVENUES                 | -6,746                    | 5,170                     |                           |                             |                               |
| <b>CHARACTER 36 SUBTOTAL</b>                |  | <b>157,748</b>            | <b>195,468</b>            | <b>90,000</b>             | <b>90,000</b>               | <b>90,000</b>                 |
| <b>FUND 570 SUBTOTAL</b>                    |  | <b>8,705,842</b>          | <b>9,139,772</b>          | <b>9,277,094</b>          | <b>9,277,094</b>            | <b>9,520,738</b>              |

DEPARTMENT EXPENDITURES

SUBFUND : 572 UAD-ADMIN OF PW & UTIL SVCS  
 DEPT : WP WATER RESOURCES DEPARTMENT (018)  
 CHARACTER:01 PERSONAL SERVICES

| SUBOBJ       | EXPENDITURE DETAIL                    | FY06<br>ACTUAL<br>EXPENDITURE | FY07<br>ACTUAL<br>EXPENDITURE | FY08<br>CURRENT<br>BUDGET | FY08<br>PROJECTED<br>BUDGET | FY09<br>RECOMMENDED<br>BUDGET |
|--------------|---------------------------------------|-------------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|
| 01201        | REGULAR SALARIES & WAGES              | 187,202                       | 178,394                       | 193,440                   | 188,440                     | 199,826                       |
| 01202        | TERMINAL LEAVE                        |                               | 5,790                         |                           |                             |                               |
| 01203        | LONGEVITY AWARDS                      | 750                           | 1,374                         | 750                       | 750                         | 750                           |
| 01211        | FLOATING HOLIDAY                      | 232                           | 808                           |                           |                             |                               |
| 01212        | ANNUAL LEAVE                          | 12,850                        | 8,633                         |                           |                             |                               |
| 01213        | SICK LEAVE                            | 1,857                         | 1,174                         |                           |                             |                               |
| 01230        | PAY ADJUSTMENTS                       |                               |                               | 7,263                     |                             | 7,194                         |
| 01502        | SICK & ANNUAL LEAVE ACCRUAL           | -2,116                        | 8,230                         |                           |                             |                               |
| 02101        | FICA MATCH                            | 9,612                         | 9,698                         | 7,734                     | 7,734                       | 7,904                         |
| 02110        | 1.45% MEDICARE MATCH                  | 2,901                         | 2,934                         | 2,816                     | 2,816                       | 2,909                         |
| 02200        | RETIREMENT CONTRIB                    | 17,096                        | 19,119                        | 20,311                    | 20,311                      | 18,484                        |
| 02300        | LIFE INS                              | 1,121                         | 1,330                         | 738                       | 738                         | 699                           |
| 02301        | ACCIDENTAL D&D INS                    | 139                           | 157                           | 134                       | 134                         | 140                           |
| 02302        | EMPLOYEE HEALTH INS                   | 10,370                        | 12,422                        | 14,684                    | 14,684                      | 15,284                        |
| 02303        | LONG-TERM DISABILITY INS              | 292                           | 269                           | 416                       | 416                         | 445                           |
| 02400        | WORKERS COMP                          | 25                            | 40                            | 32                        | 32                          | 13                            |
| 02500        | UNEMPLOYMENT COMP                     | 203                           | 202                           | 118                       | 118                         | 195                           |
| CHARACTER 01 | SUBTOTAL                              | 242,534                       | 250,574                       | 248,436                   | 236,173                     | 253,843                       |
| CHARACTER:03 | OPERATING EXPENSES                    |                               |                               |                           |                             |                               |
| 03100        | EMPLOYEE TRAINING COST-PROF SVC       | 20                            |                               | 300                       | 300                         | 300                           |
| 03401        | OTHER-CONTRACTUAL SVC                 | 114                           |                               |                           |                             |                               |
| 04000        | TRAVEL & PER DIEM                     | 2,814                         | 613                           | 4,799                     | 4,799                       | 4,799                         |
| 04100        | COMMUNICATION SVC                     | 2,030                         | 558                           | 1,900                     | 1,900                       | 1,900                         |
| 04102        | POSTAGE-INSIDE-TRANSPORTATION         | 75                            | 29                            | 400                       | 400                         | 400                           |
| 04104        | POSTAGE-INDIRECT COSTS-TRANSPORTATION | 2,226                         | 2,220                         | 2,220                     | 2,220                       | 2,990                         |
| 04401        | RENT-CONVENTION CENTER                | 238                           |                               |                           |                             |                               |
| 04502        | INTERDEPT-PREMIUM COSTS-INS           | 212                           | 290                           | 181                       | 181                         | 186                           |
| 04914        | INTERDEPT                             | 15                            |                               |                           |                             |                               |
| 04924        | PARKING DEPT-INTERDEPT CHARGES        |                               |                               | 1,500                     | 1,500                       | 1,500                         |
| 04932        | COST ALLOCATION-GENERAL FUND SVC      | 17,744                        | 34,467                        | 17,745                    | 17,745                      | 34,467                        |
| 05100        | OFFICE SUPPLIES-OUTSIDE VENDORS       | 4,694                         | 867                           | 4,950                     | 4,950                       | 2,601                         |
| 05204        | OTHER-SUPPLIES & MATERIALS            | 926                           | 398                           |                           |                             |                               |
| 05400        | DUES & SUBSCRIPTIONS                  |                               |                               | 1,500                     | 1,500                       | 1,500                         |
| CHARACTER 03 | SUBTOTAL                              | 31,108                        | 39,442                        | 35,495                    | 35,495                      | 50,643                        |

DEPARTMENT EXPENDITURES

SUBFUND : 572 UAD-ADMIN OF PW & UTIL SVCS  
 DEPT : WP WATER RESOURCES DEPARTMENT (018)  
 CHARACTER: 06 CAPITAL OUTLAY

| SUBOBJ       | EXPENDITURE DETAIL | FY06<br>ACTUAL<br>EXPENDITURE | FY07<br>ACTUAL<br>EXPENDITURE | FY08<br>CURRENT<br>BUDGET | FY08<br>PROJECTED<br>BUDGET | FY09<br>RECOMMENDED<br>BUDGET |
|--------------|--------------------|-------------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|
| 06401        | MACHINERY & EQUIP  | 1,102                         |                               |                           |                             |                               |
| CHARACTER 06 | SUBTOTAL           | 1,102                         |                               |                           |                             |                               |
| DEPT         | WP SUBTOTAL        | 274,744                       | 290,016                       | 283,931                   | 271,668                     | 304,486                       |

SALARY DETAIL

SUBFUND :572 UAD-ADMIN OF PW & UTIL SVCS  
 DEPT :WP WATER RESOURCES DEPARTMENT (018)

| NUMBER OF<br>POSITIONS | TITLE                            | CODE     | GRADE | AMOUNT  |
|------------------------|----------------------------------|----------|-------|---------|
| <hr/>                  |                                  |          |       |         |
| FULL-TIME              |                                  |          |       |         |
|                        | 1.0 EXECUTIVE AIDE               | 000421   | AU4   | 50,544  |
|                        | 1.0 ADMIN PUBLIC WKS & UTIL SVCS | 926900   | M-M   | 149,282 |
| <hr/>                  |                                  |          |       |         |
| FULL-TIME              | SUBTOTAL                         | 2.0      |       | 199,826 |
| <hr/>                  |                                  |          |       |         |
| DEPT                   | WP                               | SUBTOTAL | 2.0   | 199,826 |
| <hr/>                  |                                  |          |       |         |
| PAY ADJUSTMENTS        |                                  |          |       | 7,194   |
| <hr/>                  |                                  |          |       |         |
| DEPT                   | WP                               | TOTAL    | 2.0   | 207,020 |

DEPARTMENT EXPENDITURES

SUBFUND :573 UAD-OPERATIONS  
 DEPT :UA UTILITY ACCOUNTING (075)  
 CHARACTER:01 PERSONAL SERVICES

| SUBOBJ       | EXPENDITURE DETAIL                     | FY06<br>ACTUAL<br>EXPENDITURE | FY07<br>ACTUAL<br>EXPENDITURE | FY08<br>CURRENT<br>BUDGET | FY08<br>PROJECTED<br>BUDGET | FY09<br>RECOMMENDED<br>BUDGET |
|--------------|--|-------------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|
| 01201        | REGULAR SALARIES & WAGES               | 2,281,173                     | 2,348,391                     | 2,855,969                 | 2,580,969                   | 2,850,706                     |
| 01202        | TERMINAL LEAVE                         | 107                           | 9,067                         | 4,500                     | 4,500                       | 4,500                         |
| 01203        | LONGEVITY AWARDS                       | 58,000                        | 59,354                        | 61,580                    | 61,580                      | 60,746                        |
| 01211        | FLOATING HOLIDAY                       | 9,124                         | 9,886                         |                           |                             |                               |
| 01212        | ANNUAL LEAVE                           | 167,757                       | 184,487                       |                           |                             |                               |
| 01213        | SICK LEAVE                             | 117,220                       | 131,609                       |                           |                             |                               |
| 01230        | PAY ADJUSTMENTS                        |                               |                               | 20,655                    |                             |                               |
| 01231        | RESERVE FOR VACANCIES                  |                               |                               | -109,237                  |                             | -115,677                      |
| 01290        | PERSONNEL RECLASS/REALLOC              |                               |                               | 3,000                     | 3,000                       | 3,000                         |
| 01400        | OVERTIME                               | 1,031                         | 7,110                         | 2,436                     | 2,436                       | 23,912                        |
| 01502        | SICK & ANNUAL LEAVE ACCRUAL            | 12,666                        | -4,662                        |                           |                             |                               |
| 02101        | FICA MATCH                             | 113,569                       | 118,624                       | 134,831                   | 134,831                     | 139,020                       |
| 02110        | 1.45% MEDICARE MATCH                   | 26,561                        | 27,743                        | 31,532                    | 31,532                      | 32,518                        |
| 02200        | RETIREMENT CONTRIB                     | 182,427                       | 236,844                       | 255,730                   | 255,730                     | 227,278                       |
| 02300        | LIFE INS                               | 10,418                        | 11,155                        | 13,638                    | 13,638                      | 11,784                        |
| 02301        | ACCIDENTAL D&D INS                     | 2,168                         | 2,198                         | 4,138                     | 4,138                       | 4,189                         |
| 02302        | EMPLOYEE HEALTH INS                    | 317,676                       | 327,687                       | 370,592                   | 370,592                     | 400,188                       |
| 02303        | LONG-TERM DISABILITY INS               | 2,879                         | 3,060                         | 5,156                     | 5,156                       | 5,141                         |
| 02400        | WORKERS COMP                           | 56,465                        | 57,068                        | 73,657                    | 73,657                      | 59,369                        |
| 02500        | UNEMPLOYMENT COMP                      | 2,632                         | 2,739                         | 1,749                     | 1,749                       | 2,779                         |
| CHARACTER 01 | SUBTOTAL                               | 3,361,873                     | 3,532,360                     | 3,729,926                 | 3,543,508                   | 3,709,453                     |
| CHARACTER:03 | OPERATING EXPENSES                     |                               |                               |                           |                             |                               |
| 03100        | EMPLOYEE TRAINING COST-PROF SVC        | 113                           | 3,002                         | 3,000                     | 3,000                       |                               |
| 03101        | OTHER-PROF SVC                         | 57                            |                               |                           |                             |                               |
| 03401        | OTHER-CONTRACTUAL SVC                  | 651,308                       | 693,296                       | 847,399                   | 727,399                     | 792,036                       |
| 04000        | TRAVEL & PER DIEM                      |                               |                               | 1,250                     | 1,250                       | 50                            |
| 04001        | MOTOR POOL RENTAL                      | 144,361                       | 138,513                       | 161,879                   | 160,000                     | 155,920                       |
| 04100        | COMMUNICATION SVC                      | 32,598                        | 30,414                        | 25,152                    | 25,152                      | 30,946                        |
| 04101        | FREIGHT & MOVING-TRANSPORTATION        | 78                            | 212                           | 360                       | 360                         | 360                           |
| 04102        | POSTAGE-INSIDE-TRANSPORTATION          | 9,036                         | 10,149                        | 5,072                     | 5,072                       | 5,072                         |
| 04103        | POSTAGE-OUTSIDE-TRANSPORTATION         | 460,500                       | 486,940                       | 452,828                   | 452,000                     | 520,250                       |
| 04104        | POSTAGE-INDIRECT COSTS-TRANSPORTATION  | 4,452                         | 4,440                         | 4,440                     | 4,440                       | 2,990                         |
| 04300        | CITY-UTILITY SVC                       |                               |                               | 740                       | 740                         | 740                           |
| 04402        | ELECTRONICS RENTAL                     | 6,938                         | 11,923                        | 12,580                    | 12,580                      | 8,782                         |
| 04502        | INTERDEPT-PREMIUM COSTS-INS            | 6,255                         | 8,744                         | 13,065                    | 13,065                      | 13,036                        |
| 04600        | REPAIR & MAINT-OUTSIDE                 | 8,216                         | 1,210                         | 4,295                     | 4,295                       | 8,200                         |
| 04602        | COPIER MAINTENANCE                     |                               | 845                           | 2,500                     | 2,500                       | 2,500                         |
| 04700        | INTERDEPT-GRAPHIC DESIGN & TYPESETTING | 10,620                        | 13,140                        |                           |                             |                               |

DEPARTMENT EXPENDITURES

SUBFUND :573 UAD-OPERATIONS  
 DEPT :UA UTILITY ACCOUNTING (075)  
 CHARACTER:03 OPERATING EXPENSES

| SUBOBJ       | EXPENDITURE DETAIL                       | FY06<br>ACTUAL<br>EXPENDITURE | FY07<br>ACTUAL<br>EXPENDITURE | FY08<br>CURRENT<br>BUDGET | FY08<br>PROJECTED<br>BUDGET | FY09<br>RECOMMENDED<br>BUDGET |
|--------------|--|-------------------------------|-------------------------------|---------------------------|-----------------------------|-------------------------------|
| 04902        | BAD DEBT EXPENSE                         | 135,784                       | 167,257                       | 100,000                   | 100,000                     | 100,000                       |
| 04913        | PETTY CASH LOSS                          |                               | 186                           |                           |                             |                               |
| 04914        | INTERDEPT                                |                               |                               | 1,057                     | 1,000                       | 33,398                        |
| 04924        | PARKING DEPT-INTERDEPT CHARGES           | 545                           | 1,144                         |                           |                             |                               |
| 04932        | COST ALLOCATION-GENERAL FUND SVC         | 3,462,313                     | 3,499,038                     | 3,462,313                 | 3,462,313                   | 3,499,038                     |
| 05100        | OFFICE SUPPLIES-OUTSIDE VENDORS          | 20,231                        | 24,497                        | 25,864                    | 25,864                      | 24,931                        |
| 05201        | CHEM-OUTSIDE VENDORS                     | 57                            | 132                           | 215                       | 215                         | 215                           |
| 05202        | UNIFORMS                                 | 6,963                         | 8,542                         | 8,394                     | 8,394                       | 5,405                         |
| 05204        | OTHER-SUPPLIES & MATERIALS               | 347                           | 294                           | 945                       | 945                         | 945                           |
| 05205        | TOOLS & MINOR EQUIP                      | 20,243                        | 29,129                        | 41,480                    | 41,480                      | 38,510                        |
| 05220        | FUELS & LUBRICANTS-INVENTORY             |                               |                               | 50                        | 50                          | 50                            |
| 05221        | CHEMICALS & DRUGS-INVENTORY              |                               |                               | 100                       | 100                         | 100                           |
| 05222        | UNIFORMS-INVENTORY                       |                               |                               | 100                       | 100                         | 100                           |
| 05224        | OTHER-INVENTORY                          | 1,259                         | 573                           | 200                       | 200                         | 200                           |
| 05225        | TOOLS, MED & MINOR EQUIP-INVENTORY       |                               |                               | 150                       | 150                         | 150                           |
| 05400        | DUES & SUBSCRIPTIONS                     | 135                           | 105                           | 485                       | 485                         | 235                           |
| CHARACTER 03 | SUBTOTAL                                 | 4,982,409                     | 5,133,725                     | 5,175,913                 | 5,053,149                   | 5,244,159                     |
| CHARACTER:06 | CAPITAL OUTLAY                           |                               |                               |                           |                             |                               |
| 06397        | COMPUTERS - HARDWARE/SOFTWARE BULK PURCH |                               |                               | 17,640                    | 17,640                      | 17,640                        |
| 06399        | BULK PURCHASES                           | 3,191                         |                               |                           |                             |                               |
| 06400        | TRANSP EQUIP                             |                               | 71,020                        | 191,250                   | 191,250                     | 105,000                       |
| 06401        | MACHINERY & EQUIP                        | 46,025                        |                               | 179,596                   | 179,596                     | 5,000                         |
| 06402        | FURNITURE & FIXTURES                     |                               |                               |                           |                             | 35,000                        |
| CHARACTER 06 | SUBTOTAL                                 | 49,216                        | 71,020                        | 388,486                   | 388,486                     | 162,640                       |
| CHARACTER:07 | DEBT SERVICE                             |                               |                               |                           |                             |                               |
| 07205        | INT-DEPOSITS                             | 84,729                        | 98,810                        | 100,000                   | 100,000                     | 100,000                       |
| CHARACTER 07 | SUBTOTAL                                 | 84,729                        | 98,810                        | 100,000                   | 100,000                     | 100,000                       |
| DEPT         | UA SUBTOTAL                              | 8,478,227                     | 8,835,915                     | 9,394,325                 | 9,085,143                   | 9,216,252                     |

SALARY DETAIL

SUBFUND :573 UAD-OPERATIONS  
 DEPT :UA UTILITY ACCOUNTING (075)

| NUMBER OF<br>POSITIONS         | TITLE                          | CODE   | GRADE | AMOUNT           |
|--------------------------------|--------------------------------|--------|-------|------------------|
| <b>FULL-TIME</b>               |                                |        |       |                  |
| 1.0                            | UTILITY ACCOUNTING MANAGER     | 020900 | M-F   | 106,101          |
| 1.0                            | ADMINISTRATIVE SUPERVISOR      | 000415 | S03   | 30,122           |
| 1.0                            | REFUSE SERVICE INSPECTIONS SUP | 002715 | S08   | 55,536           |
| 1.0                            | ADMINISTRATIVE ASSISTANT II    | 000412 | S09   | 39,479           |
| 1.0                            | WATER METER SERVICE ASSISTANT  | 003313 | S10   | 60,757           |
| 2.0                            | ADMINISTRATIVE ASSISTANT III   | 000413 | S12   | 132,954          |
| 1.0                            | WATER METER SERVICE SUPERVISOR | 003315 | S13   | 69,514           |
| 1.0                            | UTILITY ACCOUNTING SUPERVISOR  | 020600 | S17   | 61,917           |
| 2.0                            | OFFICE SUPPORT SPECIALIST I    | 000100 | 015   | 66,768           |
| 1.0                            | WATER METER SERV ATTD I        | 370100 | 015   | 24,546           |
| 12.0                           | WATER METER SERV ATTD II       | 370200 | 017   | 412,867          |
| 1.0                            | OFFICE SUPPORT SPECIALIST II   | 000200 | 018   | 37,627           |
| 8.0                            | CUSTOMER SERVICE CLERK III     | 001300 | 018   | 267,628          |
| 5.0                            | ACCOUNTS/PROPERTIES COLLECTOR  | 000201 | 019   | 185,440          |
| 9.0                            | WATER METER SERVICE ATTEND II  | 003312 | 019   | 351,936          |
| 1.0                            | WATER METER SERV ATTD III      | 370300 | 019   | 39,104           |
| 19.0                           | CUSTOMER SERVICE REP I         | 000211 | 021   | 772,773          |
| 1.0                            | PERSONNEL ASSISTANT I          | 000501 | 021   | 42,349           |
| 1.0                            | REFUSE SERVICE INSPECTOR       | 002711 | 023   | 45,718           |
| 1.0                            | CUSTOMER SERVICE REP II        | 000212 | 024   | 47,570           |
| <b>FULL-TIME SUBTOTAL 70.0</b> |                                |        |       | <b>2,850,706</b> |
| <b>DEPT UA SUBTOTAL 70.0</b>   |                                |        |       | <b>2,850,706</b> |
| <b>RESERVE FOR VACANCIES</b>   |                                |        |       | <b>-115,677</b>  |
| <b>DEPT UA TOTAL 70.0</b>      |                                |        |       | <b>2,735,029</b> |