

**Town of Walker**

**Budget Year 2010**



**EXPENDITURES**

**REVENUE**

**Budget  
Amendment  
No. 1**





Town of Walker  
 General Fund  
 Budget Amendment No. 1  
 Ordinance # 12-2010-\_\_\_\_  
 Adopted December \_\_\_\_, 2010  
 For the Year Ended December 31, 2010

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
<u>Revenues</u>			
Taxes	\$ 2,698,171.00	\$ (63,871.00)	\$ 2,634,300.00
Licenses and Permits	380,045.43	(13,645.43)	366,400.00
Fines and Forfeits	940,994.32	(297,794.32)	643,200.00
Interest Income	1,716.41	683.59	2,400.00
Fees	76,270.34	23,529.66	99,800.00
Intergovernmental	280,201.00	48,639.00	328,840.00
Concessions	39,631.00	(2,531.00)	37,100.00
Miscellaneous	28,371.02	1,753.98	30,125.00
Total Revenues	<u>4,445,400.52</u>	<u>(303,235.52)</u>	<u>4,142,165.00</u>
<u>Expenditures</u>			
General and Administrative	1,372,312.62	48,639.00	1,420,951.62
Animal Control	186,777.65		186,777.65
Parks and Recreation	237,488.88		237,488.88
Police Department	1,934,861.87		1,934,861.87
Street Department	932,452.00		932,452.00
Capital Outlay	207,778.00		207,778.00
Debt Service	70,746.78		70,746.78
Total Expenditures	<u>4,942,417.80</u>	<u>48,639.00</u>	<u>4,991,056.80</u>
Excess (Deficiency) of Revenues over Exenditures	(497,017.28)	(351,874.52)	(848,891.80)
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	5,525.00	234,475.00	240,000.00
Transfers In	600,000.00	200,000.00	800,000.00
Net Change in Fund Balance	108,507.72	<u>82,600.48</u>	191,108.20
Fund Balance at Beginning of Year	<u>1,417,781.79</u>		<u>1,417,781.79</u>
Fund Balance at End of Year	<u>\$ 1,526,289.51</u>		<u>\$ 1,608,889.99</u>

Town of Walker  
Special Revenue Fund  
Budget Amendment No. 1  
Ordinance # 12-2010-\_\_\_\_  
Adopted December \_\_\_\_, 2010  
For the Year Ended December 31, 2010

	Current Budget	Amendment Inc (Dec)	Amended Budget
<u>Revenues</u>			
Taxes	\$ 1,064,955.97		\$ 1,064,955.97
Interest Income	2,435.36		2,435.36
Total Revenues	<u>1,067,391.33</u>	<u>-</u>	<u>1,067,391.33</u>
<u>Expenditures</u>			
General Expenses	19,961.44		19,961.44
Debt Service	-	316,004.60	316,004.60
Total Expenditures	<u>19,961.44</u>	<u>316,004.60</u>	<u>335,966.04</u>
Excess (Deficiency) of Revenues over Expenditures	1,047,429.89	(316,004.60)	731,425.29
Other Financing Sources (Uses) Transfers Out	<u>(500,000.00)</u>		<u>(500,000.00)</u>
Net Change in Fund Balance	547,429.89	<u>(316,004.60)</u>	231,425.29
Fund Balance at Beginning of Year	<u>870,651.60</u>		<u>870,651.60</u>
Fund Balance at End of Year	<u>\$ 1,418,081.49</u>		<u>\$ 1,102,076.89</u>

Town of Walker  
 Enterprise Fund - Gas Department  
 Budget Amendment No. 1  
 Ordinance # 12-2010-\_\_\_\_  
 Adopted December \_\_\_\_, 2010  
 For the Year Ended December 31, 2010

	Current Budget	Amendment Inc (Dec)	Amended Budget
Operating Revenues	\$ 5,404,910.63	\$ (873,500.00)	\$ 4,531,410.63
Operating Expenses	4,378,240.90	(1,100,000.00)	3,278,240.90
Operating Income (Loss)	1,026,669.73	226,500.00	1,253,169.73
Add:			
Non-Operating Revenues	61,418.71		61,418.71
Less:			
Non-Operating Expenses	254,307.10		254,307.10
Transfers Out	600,000.00	200,000.00	800,000.00
Gas Department Net Income (Loss)	\$ 233,781.34	\$ 26,500.00	\$ 260,281.34

Town of Walker  
 Enterprise Fund - Sewer Department  
 Budget Amendment No. 1  
 Ordinance # 12-2010-\_\_\_\_  
 Adopted December \_\_\_\_, 2010  
 For the Year Ended December 31, 2010

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
Operating Revenues	\$ 531,054.05	\$ 650,700.00	\$ 1,181,754.05
Operating Expenses	<u>974,464.87</u>	<u>83,000.00</u>	<u>1,057,464.87</u>
Operating Income (Loss)	(443,410.82)	567,700.00	124,289.18
Add:			
Non-Operating Revenues	563.29		563.29
Transfers In	500,000.00		500,000.00
Less:			
Non-Operating Expenses	-		-
Transfers Out	<u>-</u>		<u>-</u>
Gas Department Net Income (Loss)	<u>\$ 57,152.47</u>	<u>\$ 567,700.00</u>	<u>\$ 624,852.47</u>

Town of Walker  
 Enterprise Fund - Water Department  
 Budget Amendment No. 1  
 Ordinance # 12-2010-\_\_\_\_  
 Adopted December \_\_\_\_, 2010  
 For the Year Ended December 31, 2010

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
Operating Revenues	\$ 894,725.25		\$ 894,725.25
Operating Expenses	<u>647,720.16</u>	<u>75,000.00</u>	<u>722,720.16</u>
Operating Income (Loss)	247,005.09	(75,000.00)	172,005.09
Add:			
Non-Operating Revenues	2,430.69		2,430.69
Less:			
Non-Operating Expenses	63,547.40		63,547.40
Transfers Out	<u>-</u>		<u>-</u>
Gas Department Net Income (Loss)	<u>\$ 185,888.38</u>	<u>\$ (75,000.00)</u>	<u>\$ 110,888.38</u>

Town of Walker  
 Enterprise Fund - Garbage Department  
 Budget Amendment No. 1  
 Ordinance # 12-2010-\_\_\_\_  
 Adopted December \_\_\_\_, 2010  
 For the Year Ended December 31, 2010

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
Operating Revenues	\$ 327,181.24		\$ 327,181.24
Operating Expenses	<u>350,826.58</u>		<u>350,826.58</u>
Operating Income (Loss)	(23,645.34)	-	(23,645.34)
Add:			
Non-Operating Revenues	308.00		308.00
Less:			
Non-Operating Expenses	-		-
Transfers Out	<u>-</u>		<u>-</u>
Gas Department Net Income (Loss)	<u>\$ (23,337.34)</u>	<u>\$ -</u>	<u>\$ (23,337.34)</u>



**SEPTEMBER 30, 2010**

**INCOME STATEMENTS**

**WITH BA NO 1**



*General  
Fund*



TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 09/30/10				PROJECTED THROUGH 12/31/10		
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance
<b>REVENUES</b>							
Taxes	2,561,347.06	1,948,582.15	2,634,300.00	(685,717.85)	2,635,037.00	737.00	0.03%
Licenses and Permits	408,816.03	341,383.35	366,400.00	(25,016.65)	367,431.53	1,031.53	0.28%
Fines and Forfeits	866,384.03	480,409.43	643,200.00	(162,790.57)	640,545.90	(2,654.10)	-0.41%
Interest Income	1,701.04	1,800.85	2,400.00	(599.15)	2,401.13	1.13	0.05%
Fees	88,577.50	94,137.50	99,800.00	(5,662.50)	99,888.33	88.33	0.09%
Intergovernmental	553,133.86	236,021.15	328,840.00	(92,818.85)	310,793.15	(18,046.85)	-5.49%
Parks and Recreation Concessions	34,248.94	37,025.58	37,100.00	(74.42)	37,025.58	(74.42)	-0.20%
Miscellaneous	41,352.65	26,683.90	30,125.00	(3,441.10)	29,326.06	(798.94)	-2.65%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>4,555,561.11</b>	<b>3,166,043.91</b>	<b>4,142,165.00</b>	<b>(976,121.09)</b>	<b>4,122,448.68</b>	<b>(19,716.32)</b>	<b>-0.48%</b>
<b>EXPENDITURES</b>							
<b>GENERAL AND ADMINISTRATIVE</b>							
Salaries	589,807.29	512,350.94	652,750.00	140,399.06	677,284.56	(24,534.56)	-3.76%
Payroll Taxes and Benefits	212,860.01	185,465.67	236,250.00	50,784.33	244,578.18	(8,328.18)	-3.53%
Aldermen's Per Diem	48,000.00	32,600.00	48,000.00	15,400.00	48,000.00	-	0.00%
Advertising	11,791.66	7,306.34	9,600.00	2,293.66	9,741.79	(141.79)	-1.48%
Collection Costs	46,161.12	33,044.17	46,600.00	13,555.83	46,742.04	(142.04)	-0.30%
Bank Charges	9,481.48	5,222.03	7,000.00	1,777.97	6,962.71	37.29	0.53%
Contracted Services	100,130.54	22,082.80	28,750.00	6,667.20	29,443.74	(693.74)	-2.41%
Coroner Fees	1,900.00	2,550.00	2,900.00	350.00	3,400.00	(500.00)	-17.24%
Court Costs	12,000.00	6,200.00	13,200.00	7,000.00	13,200.00	-	0.00%
Economic Development	211,280.00	10,000.00	10,000.00	-	10,000.00	-	0.00%
Grant Expenditures	-	-	-	-	-	-	#DIV/0!
Insurance	65,979.31	56,652.29	64,750.00	8,097.71	67,958.69	(3,208.69)	-4.96%
Legal and Professional	107,781.33	46,574.75	60,550.00	13,975.25	64,167.71	(3,617.71)	-5.97%
Membership Fees / Educational Training	17,693.50	12,980.37	14,550.00	1,569.63	17,307.16	(2,757.16)	-18.95%
Miscellaneous	9,720.03	1,399.48	1,862.62	463.14	1,865.67	(3.05)	-0.16%
Printing, Postage, and Office Supplies	57,382.78	45,669.58	56,050.00	10,380.42	60,892.78	(4,842.78)	-8.64%
Promotional and Community Events	16,973.92	8,263.15	12,000.00	3,736.85	13,345.78	(1,345.78)	-11.21%
Rental Equipment	11,868.51	10,014.57	13,000.00	2,985.43	13,352.76	(352.76)	-2.71%
Repairs and Maintenance	27,890.57	13,434.34	64,639.00	51,204.66	17,912.45	46,726.55	72.29%
Small Tools and Supplies	34,712.59	7,121.29	9,250.00	2,128.71	9,495.05	(245.05)	-2.65%
Telephone	28,753.25	17,242.09	23,000.00	5,757.91	22,989.45	10.55	0.05%

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 09/30/10				PROJECTED THROUGH 12/31/10		
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance
Utilities	17,100.70	17,924.44	21,000.00	3,075.56	23,899.25	(2,899.25)	-13.81%
Uniforms	10,273.62	5,729.13	8,750.00	3,020.87	7,638.84	1,111.16	12.70%
Vehicle Expense	14,547.52	13,121.91	16,500.00	3,378.09	17,495.88	(995.88)	-6.04%
Total General and Administrative	1,664,089.73	1,072,949.34	1,420,951.62	348,002.28	1,427,674.49	(6,722.87)	-0.47%
<b>ANIMAL CONTROL</b>							
Salaries	89,735.83	59,149.22	83,750.00	24,600.78	83,826.37	(76.37)	-0.09%
Payroll Taxes and Benefits	40,947.59	38,797.90	49,877.65	11,079.75	51,432.12	(1,554.47)	-3.12%
Animal Care Expense	2,915.19	2,914.54	3,450.00	535.46	3,886.06	(436.06)	-12.64%
Insurance	2,575.82	2,710.07	3,000.00	289.93	3,268.30	(268.30)	-8.94%
Legal and Professional	2,623.11	8,212.50	8,425.00	212.50	8,491.20	(66.20)	-0.79%
Membership Fees / Educational Training	-	1,030.00	1,100.00	70.00	1,373.34	(273.34)	-24.85%
Miscellaneous	5,160.86	12,149.95	13,450.00	1,300.05	14,033.27	(583.27)	-4.34%
Printing, Postage, and Office Supplies	8,266.62	5,887.38	6,375.00	487.62	6,849.84	(474.84)	-7.45%
Small Tools and Supplies	2,050.40	720.91	900.00	179.09	961.21	(61.21)	-6.80%
Telephone	5,321.37	3,825.10	5,050.00	1,224.90	5,100.13	(50.13)	-0.99%
Utilities	7,156.53	5,585.18	7,500.00	1,914.82	7,446.90	53.10	0.71%
Uniforms	1,025.03	864.15	1,100.00	235.85	1,152.20	(52.20)	-4.75%
Vehicle Expense	2,363.69	2,314.69	2,800.00	485.31	3,086.26	(286.26)	-10.22%
Total Animal Control	170,142.04	144,161.59	186,777.65	42,616.06	190,907.20	(4,129.55)	-2.21%
<b>PARKS AND RECREATION</b>							
Salaries	42,241.40	38,100.57	48,500.00	10,399.43	48,491.27	8.73	0.02%
Payroll Taxes and Benefits	20,590.50	17,733.14	23,600.00	5,866.86	23,462.51	137.49	0.58%
Contracted Services	28,949.81	30,424.80	29,500.00	(924.80)	33,960.33	(4,460.33)	-15.12%
Concession Supplies	28,332.78	32,841.79	32,500.00	(341.79)	36,490.88	(3,990.88)	-12.28%
Insurance	6,919.19	8,504.05	8,500.00	(4.05)	8,824.38	(324.38)	-3.82%
Legal and Professional	5,012.26	6,189.25	6,100.00	(89.25)	6,202.58	(102.58)	-1.68%
Membership Fees / Educational Training	599.40	1,064.40	1,000.00	(64.40)	1,419.20	(419.20)	-41.92%
Miscellaneous	2,524.10	2,351.69	2,559.48	207.79	3,073.79	(514.31)	-20.09%
Printing, Postage, and Office Supplies	237.08	611.43	650.00	38.57	815.24	(165.24)	-25.42%
Recreational Supplies	20,114.73	21,528.13	21,500.00	(28.13)	23,920.14	(2,420.14)	-11.26%
Rental Equipment	3,904.00	3,054.81	3,500.00	445.19	4,073.08	(573.08)	-16.37%
Repairs and Maintenance	36,781.82	12,667.66	20,000.00	7,332.34	15,273.59	4,726.41	23.63%
Small Tools and Supplies	7,008.90	6,288.79	8,950.00	2,661.21	8,385.06	564.94	6.31%
Telephone	4,884.81	4,261.92	5,750.00	1,488.08	5,682.56	67.44	1.17%

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 09/30/10				PROJECTED THROUGH 12/31/10			
	AUDITED	ORIGINAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	%
	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Actual 12/31/2010	Annual Budget Remaining	Variance	
Utilities	19,018.06	17,859.32	24,000.00	6,140.68	23,812.43	187.57	0.78%	
Uniforms	143.58	250.23	879.40	629.17	333.64	545.76	62.06%	
Total Parks and Recreation	227,262.42	203,731.98	237,488.88	33,756.90	244,220.68	(6,731.80)	-2.83%	
<b>POLICE DEPARTMENT</b>								
Salaries	1,010,879.91	810,284.54	1,071,210.00	260,925.46	1,058,425.03	12,784.97	1.19%	
Payroll Taxes and Benefits	318,092.78	300,134.92	391,750.00	91,615.08	395,278.30	(3,528.30)	-0.90%	
Contracted Services	5,536.00	6,288.50	5,500.00	(788.50)	8,384.67	(2,884.67)	-52.45%	
Court Costs	-	1,200.00	-	(1,200.00)	1,600.00	(1,600.00)	#DIV/0!	
Grant Expenditures	-	-	55,693.00	55,693.00	55,693.00	-	0.00%	
Insurance	100,513.76	83,892.26	100,000.00	16,107.74	101,518.90	(1,518.90)	-1.52%	
Legal and Professional	16,415.61	12,587.38	13,750.00	1,162.62	13,435.25	314.75	2.29%	
Membership Fees / Educational Training	10,170.33	6,594.72	8,500.00	1,905.28	8,792.96	(292.96)	-3.45%	
Miscellaneous	5,200.30	7,106.43	10,183.87	3,077.44	9,475.24	708.63	6.96%	
Printing, Postage, and Office Supplies	16,344.78	8,397.15	10,500.00	2,102.85	11,196.20	(696.20)	-6.63%	
Promotional and Community Events	89.53	854.18	1,250.00	395.82	1,138.90	111.10	8.89%	
Rental Equipment	19,549.89	12,275.63	16,500.00	4,224.37	16,367.51	132.49	0.80%	
Repairs and Maintenance	43,205.95	28,955.82	36,000.00	7,044.18	38,607.77	(2,607.77)	-7.24%	
Small Tools and Supplies	33,194.05	62,071.61	67,750.00	5,678.39	82,762.15	(15,012.15)	-22.16%	
Telephone	30,169.32	21,583.49	28,000.00	6,416.51	28,777.98	(777.98)	-2.78%	
Utilities	6,749.19	5,498.76	7,275.00	1,776.24	7,331.68	(56.68)	-0.78%	
Uniforms	23,248.93	12,135.68	15,000.00	2,864.32	16,180.90	(1,180.90)	-7.87%	
Vehicle Expense	92,098.34	84,212.08	96,000.00	11,787.92	112,282.77	(16,282.77)	-16.96%	
Total Police Department	1,731,458.67	1,464,073.15	1,934,861.87	470,788.72	1,967,249.21	(32,387.34)	-1.67%	
<b>STREET DEPARTMENT</b>								
Salaries	371,469.85	270,151.33	352,000.00	81,848.67	348,986.60	3,013.40	0.86%	
Payroll Taxes and Benefits	126,932.55	101,911.82	131,000.00	29,088.18	134,309.71	(3,309.71)	-2.53%	
Contracted Services	121,376.26	105,140.00	130,000.00	24,860.00	140,186.67	(10,186.67)	-7.84%	
Equipment Expense	30,666.40	31,145.21	33,600.00	2,454.79	41,526.95	(7,926.95)	-23.59%	
Grant Expenditures	-	-	26,080.00	26,080.00	26,080.00	-	0.00%	
Insurance	90,797.90	55,102.46	64,500.00	9,397.54	68,012.62	(3,512.62)	-5.45%	
Landscaping and Beautification	193,003.94	21,285.48	21,750.00	464.52	21,285.48	464.52	2.14%	
Legal and Professional	14,162.89	7,729.15	17,000.00	9,270.85	9,635.95	7,364.05	43.32%	
Membership Fees / Educational Training	900.00	1,302.00	1,750.00	448.00	1,736.00	14.00	0.80%	
Miscellaneous	8,951.48	1,040.50	1,372.00	331.50	1,387.34	(15.34)	-1.12%	
Printing, Postage, and Office Supplies	1,457.82	293.10	1,150.00	856.90	390.80	759.20	66.02%	

TOWN OF WALKER - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 09/30/10				PROJECTED THROUGH 12/31/10		
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance
Rental Equipment	438.31	719.93	1,250.00	530.07	959.91	290.09	23.21%
Repairs and Maintenance	41,505.50	26,501.20	36,750.00	10,248.80	35,334.93	1,415.07	3.85%
Small Tools and Supplies	11,779.58	12,972.60	16,500.00	3,527.40	17,296.80	(796.80)	-4.83%
Telephone	11,366.40	8,889.44	11,500.00	2,610.56	11,852.59	(352.59)	-3.07%
Utilities	67,775.00	61,527.16	79,000.00	17,472.84	82,036.22	(3,036.22)	-3.84%
Uniforms	10,114.69	5,636.26	7,250.00	1,613.74	7,515.01	(265.01)	-3.66%
Total Street Department	1,102,698.57	711,347.64	932,452.00	221,104.36	948,533.58	(16,081.58)	-1.72%
Capital Outlay	379,695.66	203,177.03	207,778.00	4,600.97	203,177.03	4,600.97	2.21%
Debt Service	63,923.70	69,081.79	70,746.78	1,664.99	69,587.51	1,159.27	1.64%
TOTAL GENERAL FUND EXPENDITURES	5,339,270.79	3,868,522.52	4,991,056.80	1,122,534.28	5,051,349.70	(60,292.90)	-1.21%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(783,709.68)	(702,478.61)	(848,891.80)	146,413.19	(928,901.02)	(80,009.22)	
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets	49,933.50	-	240,000.00	(240,000.00)	240,000.00	-	0.00%
Transfers In	941,280.00	450,000.00	800,000.00	(350,000.00)	800,000.00	-	0.00%
Total Other Financing Sources (Uses)	991,213.50	450,000.00	1,040,000.00	(590,000.00)	<b>1,040,000.00</b>	-	0.00%
NET CHANGE IN FUND BALANCE	207,503.82	(252,478.61)	191,108.20	(443,586.81)	111,098.98	(80,009.22)	
FUND BALANCE AT BEGINNING OF YEAR	1,210,277.97	1,417,781.79	1,417,781.79		1,417,781.79		
FUND BALANCE AT END OF YEAR	\$ 1,417,781.79	\$ 1,165,303.18	\$ 1,608,889.99		\$ 1,528,880.77		

*Special  
Revenue  
Fund*



TOWN OF WALKER - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

	FOR THE PERIOD ENDING 09/30/10			PROJECTED THROUGH 12/31/10			
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance
<b>Revenues:</b>							
Taxes	\$1,046,100.18	\$791,161.15	\$1,064,955.97	(\$273,794.82)	\$1,056,561.18	(\$8,394.79)	-0.79%
Interest	\$2,457.52	\$1,715.41	\$2,435.36	(\$719.95)	\$2,287.21	(\$148.15)	-6.08%
Total Revenues	\$1,048,557.70	\$792,876.56	\$1,067,391.33	(\$274,514.77)	\$1,058,848.39	(\$8,542.94)	-0.80%
<b>Expenditures:</b>							
General Expenses	\$19,086.24	\$13,830.54	\$19,961.44	\$6,130.90	\$18,440.72	\$1,520.72	7.62%
Debt Service	\$432,747.61	\$66,484.91	\$316,004.60	\$249,519.69	\$316,004.60	\$0.00	0.00%
Total Expenditures	\$451,833.85	\$80,315.45	\$335,966.04	\$255,650.59	\$334,445.32	\$1,520.72	0.45%
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$596,723.85	\$712,561.11	\$731,425.29	(\$18,864.18)	\$724,403.07	(\$7,022.22)	
<b>Other Financing Sources (Uses):</b>							
Issuance of Bonds	\$2,904,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Payment to Refund Bonds	(\$2,904,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Discounts on Bond Issuance	(\$12,147.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfers Out	(\$600,000.00)	(\$166,666.68)	(\$500,000.00)	(\$333,333.32)	(\$166,666.68)	(\$333,333.32)	66.67%
Total Other Financing Sources (Uses)	(\$612,147.00)	(\$166,666.68)	(\$500,000.00)	(\$333,333.32)	(\$166,666.68)	(\$333,333.32)	66.67%
<b>NET CHANGE IN FUND BALANCE</b>	(\$15,423.15)	\$545,894.43	\$231,425.29	\$314,469.14	\$557,736.39	\$326,311.10	141.00%
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	886,074.75	\$870,651.60	\$870,651.60		\$870,651.60		
<b>FUND BALANCE AT END OF YEAR</b>	\$870,651.60	\$1,416,546.03	\$1,102,076.89		\$1,428,387.99		



*Enterprise  
Fund*



TOWN OF WALKER - ENTERPRISE FUND  
ALL DEPARTMENTS STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 09/30/10			PROJECTED THROUGH 12/31/10			
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	Variance %
<b>OPERATING REVENUES</b>							
CHARGES FOR SERVICES	\$ 5,851,650.11	\$ 5,128,950.15	\$ 5,842,990.24	\$ (714,040.09)	\$ 5,934,631.60	\$ 91,641.36	1.57%
DELINQUENT CHARGES	111,855.46	125,083.80	147,338.80	(22,255.00)	166,778.41	19,439.61	13.19%
MISCELLANEOUS CHARGES	344,231.62	735,766.41	944,742.13	(208,975.72)	981,021.87	36,279.74	3.84%
<b>TOTAL OPERATING REVENUES</b>	<b>6,307,737.19</b>	<b>5,989,800.36</b>	<b>6,935,071.17</b>	<b>(945,270.81)</b>	<b>7,082,431.88</b>	<b>147,360.71</b>	<b>2.12%</b>
<b>OPERATING EXPENSES</b>							
NATURAL GAS PURCHASES	1,882,864.97	1,949,038.35	2,025,362.77	76,324.42	1,977,008.22	48,354.55	2.39%
SALARIES AND WAGES	711,282.73	601,255.71	815,676.39	214,420.68	777,539.88	38,136.51	4.68%
PAYROLL TAXES AND BENEFITS	288,043.45	243,345.12	340,350.76	97,005.64	321,356.82	18,993.94	5.58%
CONTRACT SERVICES	498,965.60	374,852.69	501,737.30	126,884.61	499,803.58	1,933.72	0.39%
DEPRECIATION	558,893.49	-	581,254.25	581,254.25	575,660.31	5,593.94	0.96%
EQUIPMENT EXPENSE	60,019.42	58,311.81	53,142.97	(5,168.84)	77,749.09	(24,606.12)	-46.30%
EQUIPMENT RENTAL	15,724.29	18,537.26	15,619.87	(2,917.39)	24,716.35	(9,096.48)	-58.24%
LAB FEES	23,235.00	17,548.78	25,662.66	8,113.88	23,398.38	2,264.28	8.82%
MAINTENANCE	397,959.79	408,876.09	420,290.64	11,414.55	529,818.05	(109,527.41)	-26.06%
SMALL TOOLS AND SUPPLIES	29,046.26	18,046.57	32,481.82	14,435.25	24,062.11	8,419.71	25.92%
UTILITIES	146,763.35	141,832.14	139,237.77	(2,594.37)	189,109.52	(49,871.75)	-35.82%
INSURANCE EXPENSE	145,003.51	130,831.96	131,758.04	926.08	146,661.62	(14,903.58)	-11.31%
MISCELLANEOUS EXPENSE	68,673.59	44,745.04	70,325.38	25,580.34	59,660.05	10,665.33	15.17%
OFFICE EXPENSE	45,121.43	40,606.47	54,703.37	14,096.90	54,141.97	561.40	1.03%
PROFESSIONAL FEES	73,269.09	162,989.82	149,552.70	(13,437.12)	171,270.98	(21,718.28)	-14.52%
TELEPHONE EXPENSE	26,830.80	25,623.70	25,734.59	110.89	34,164.94	(8,430.35)	-32.76%
BAD DEBT EXPENSE	24,428.17	25,104.26	26,361.23	1,256.97	33,472.35	(7,111.12)	-26.98%
<b>TOTAL OPERATING EXPENSES</b>	<b>4,996,124.94</b>	<b>4,261,545.77</b>	<b>5,409,252.51</b>	<b>1,147,706.74</b>	<b>5,519,594.22</b>	<b>(110,341.71)</b>	<b>-2.04%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,311,612.25</b>	<b>1,728,254.59</b>	<b>1,525,818.66</b>	<b>202,435.93</b>	<b>1,562,837.66</b>	<b>37,019.00</b>	
ADD:							
NONOPERATING REVENUES	72,055.23	86,289.15	64,720.69	21,568.46	115,052.20	50,331.51	-77.77%
TRANSFERS IN	600,000.00	166,666.68	500,000.00	(333,333.32)	166,666.68	(333,333.32)	66.67%
LESS:							
NONOPERATING EXPENSES	287,957.16	237,364.13	317,854.50	80,490.37	422,609.47	(104,754.97)	-32.96%
TRANSFERS OUT	941,280.00	450,000.00	800,000.00	350,000.00	800,000.00	-	0.00%
<b>FUND NET INCOME (LOSS)</b>	<b>\$ 754,430.32</b>	<b>\$ 1,293,846.29</b>	<b>\$ 972,684.85</b>	<b>\$ 321,161.44</b>	<b>\$ 621,947.07</b>	<b>\$ (350,737.78)</b>	

TOWN OF WALKER - ENTERPRISE FUND  
GAS DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	AUDITED			FOR THE PERIOD ENDING 09/30/10		PROJECTED THROUGH 12/31/10		
	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance	
<b>OPERATING REVENUES</b>								
CHARGES FOR SERVICES	\$4,236,300.46	\$3,886,974.05	\$4,221,798.75	(\$334,824.70)	\$4,278,663.46	\$56,864.71	1.35%	
DELINQUENT CHARGES	\$77,309.37	\$93,712.16	\$110,446.35	(\$16,734.19)	\$124,949.55	\$14,503.20	13.13%	
MISCELLANEOUS CHARGES	\$191,347.58	\$156,873.99	\$199,165.53	(\$42,291.54)	\$209,165.31	\$9,999.78	5.02%	
TOTAL OPERATING REVENUES	\$4,504,957.41	\$4,137,560.20	\$4,531,410.63	(\$393,850.43)	\$4,612,778.32	\$81,367.69	1.80%	
<b>OPERATING EXPENSES</b>								
NATURAL GAS PURCHASES	\$1,882,864.97	\$1,949,038.35	\$2,025,362.77	\$76,324.42	\$1,977,008.22	\$48,354.55	2.39%	
SALARIES AND WAGES	\$447,707.58	\$359,998.31	\$460,667.88	\$100,669.57	\$466,968.62	(\$6,300.74)	-1.37%	
PAYROLL TAXES AND BENEFITS	\$191,804.19	\$147,707.68	\$208,802.62	\$61,094.94	\$194,895.56	\$13,907.06	6.66%	
CONTRACT SERVICES	\$110,445.23	\$80,702.31	\$100,229.91	\$19,527.60	\$107,603.08	(\$7,373.17)	-7.36%	
DEPRECIATION	\$146,839.50	\$0.00	\$149,065.51	\$149,065.51	\$151,244.69	(\$2,179.18)	-1.46%	
EQUIPMENT EXPENSES	\$39,544.07	\$40,630.52	\$33,303.76	(\$7,326.76)	\$54,174.03	(\$20,870.27)	-62.67%	
EQUIPMENT RENTAL	\$6,755.83	\$7,278.51	\$6,805.53	(\$472.98)	\$9,704.68	(\$2,899.15)	-42.60%	
MAINTENANCE	\$82,124.22	\$85,864.96	\$57,025.57	(\$28,839.39)	\$114,486.62	(\$57,461.05)	-100.76%	
SMALL TOOLS AND SUPPLIES	\$16,944.15	\$6,845.93	\$18,463.34	\$11,617.41	\$9,127.91	\$9,335.43	50.56%	
UTILITIES	\$6,358.37	\$5,195.77	\$6,238.68	\$1,042.91	\$6,927.69	(\$689.01)	-11.04%	
INSURANCE	\$100,286.25	\$91,698.22	\$93,154.66	\$1,456.44	\$102,255.17	(\$9,100.51)	-9.77%	
MISCELLANEOUS	\$35,166.10	\$18,763.78	\$30,062.93	\$11,299.15	\$25,018.37	\$5,044.56	16.78%	
OFFICE EXPENSE	\$33,875.68	\$30,613.53	\$33,712.85	\$3,099.32	\$40,818.04	(\$7,105.19)	-21.08%	
PROFESSIONAL FEES	\$27,175.76	\$67,440.31	\$27,241.20	(\$40,199.11)	\$68,691.94	(\$41,450.74)	-152.16%	
TELEPHONE EXPENSE	\$9,884.79	\$9,081.08	\$8,920.17	(\$160.91)	\$12,108.11	(\$3,187.94)	-35.74%	
BAD DEBT EXPENSE	\$16,748.71	\$20,366.16	\$19,183.52	(\$1,182.64)	\$27,154.88	(\$7,971.36)	-41.55%	
TOTAL OPERATING EXPENSES	\$3,154,525.40	\$2,921,225.42	\$3,278,240.90	\$357,015.48	\$3,368,187.61	(\$89,946.71)	-2.74%	
OPERATING INCOME (LOSS)	\$1,350,432.01	\$1,216,334.78	\$1,253,169.73	(\$36,834.95)	\$1,244,590.71	(\$8,579.02)		
ADD:								
NONOPERATING REVENUES	\$48,870.13	\$65,097.54	\$61,418.71	\$3,678.83	\$86,796.72	\$25,378.01	41.32%	
LESS:								
NONOPERATING EXPENSES	\$167,883.97	\$114,998.85	\$254,307.10	\$139,308.25	\$259,455.76	(\$5,148.66)	-2.02%	
TRANSFERS OUT	\$941,280.00	\$450,000.00	\$800,000.00	\$350,000.00	\$800,000.00	\$0.00	0.00%	
GAS DEPARTMENT NET INCOME (LOSS)	\$290,138.17	\$716,433.47	\$260,281.34	\$456,152.13	\$271,931.67	\$11,650.33		

TOWN OF WALKER - ENTERPRISE FUND  
SEWER DEPARTMENT STATEMENT OF NET  
INCOME (LOSS) FROM OPERATIONS

	AUDITED			FOR THE PERIOD ENDING 09/30/10		PROJECTED THROUGH 12/31/10		
	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance	
<b>OPERATING REVENUES</b>								
CHARGES FOR SERVICES	508,327.70	389,065.79	509,419.57	(120,353.78)	518,754.39	9,334.82	1.83%	
DELINQUENT CHARGES	9,749.97	10,881.02	12,883.37	(2,002.35)	14,508.03	1,624.66	12.61%	
MISCELLANEOUS CHARGES	63,420.27	510,675.49	659,451.11	(148,775.62)	680,900.65	21,449.54	3.25%	
TOTAL OPERATING REVENUES	581,497.94	910,622.30	1,181,754.05	(271,131.75)	1,214,163.07	32,409.02	2.74%	
<b>OPERATING EXPENSES</b>								
SALARIES AND WAGES	176,656.78	152,568.46	194,009.62	41,441.16	198,303.04	(4,293.42)	-2.21%	
PAYROLL TAXES AND BENEFITS	52,375.97	54,706.66	68,583.15	13,876.49	72,235.72	(3,652.57)	-5.33%	
CONTRACT SERVICES	10,483.10	7,870.50	11,778.20	3,907.70	10,494.00	1,284.20	10.90%	
DEPRECIATION	339,444.80	-	355,857.82	355,857.82	349,628.15	6,229.67	1.75%	
EQUIPMENT EXPENSES	13,297.10	10,239.17	13,394.96	3,155.79	13,652.23	(257.27)	-1.92%	
EQUIPMENT RENTAL	3,754.79	6,234.06	3,565.07	(2,668.99)	8,312.08	(4,747.01)	-133.15%	
LAB FEES	22,985.00	15,458.78	25,329.33	9,870.55	20,611.71	4,717.62	18.63%	
MAINTENANCE	160,678.79	170,189.04	204,401.31	34,212.27	211,568.64	(7,167.33)	-3.51%	
SMALL TOOLS AND SUPPLIES	5,323.06	6,946.93	5,563.35	(1,383.58)	9,262.58	(3,699.23)	-66.49%	
UTILITIES	97,740.16	99,506.52	90,804.80	(8,701.72)	132,675.36	(41,870.56)	-46.11%	
INSURANCE	19,934.77	14,963.19	18,131.16	3,167.97	19,401.42	(1,270.26)	-7.01%	
MISCELLANEOUS	7,294.63	3,399.46	7,781.92	4,382.46	4,532.62	3,249.30	41.75%	
OFFICE EXPENSE	3,730.75	2,880.61	12,818.74	9,938.13	3,840.81	8,977.93	70.04%	
PROFESSIONAL FEES	32,597.78	12,029.48	33,657.97	21,628.49	15,369.72	18,288.25	54.34%	
TELEPHONE EXPENSE	11,401.43	10,059.81	10,607.99	548.18	13,413.08	(2,805.09)	-26.44%	
BAD DEBT EXPENSE	1,323.47	601.24	1,179.48	578.24	801.65	377.83	32.03%	
TOTAL OPERATING EXPENSES	959,022.38	567,653.91	1,057,464.87	489,810.96	1,084,102.81	(26,637.94)	-2.52%	
OPERATING INCOME (LOSS)	(377,524.44)	342,968.39	124,289.18	218,679.21	130,060.26	5,771.08		
ADD:								
NONOPERATING REVENUES	21,261.08	300.00	563.29	(263.29)	400.00	(163.29)	-28.99%	
TRANSFERS IN	600,000.00	166,666.68	500,000.00	(333,333.32)	166,666.68	(333,333.32)	66.67%	
LESS:								
NONOPERATING EXPENSES	98,794.15	8,307.87	-	(8,307.87)	11,077.16	(11,077.16)	#DIV/0!	
SEWER DEPARTMENT NET INCOME (LOSS)	\$ 144,942.49	\$ 501,627.20	\$ 624,852.47	\$ (123,225.27)	\$ 286,049.78	\$ (338,802.69)		

TOWN OF WALKER - ENTERPRISE FUND  
 WATER DEPARTMENT STATEMENT OF NET  
 INCOME (LOSS) FROM OPERATIONS

PROJECTED THROUGH 12/31/10

FOR THE PERIOD ENDING 09/30/10

	AUDITED		CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected	Projected	% Variance
	LAST FISCAL YEAR					Actual 12/31/2010	Annual Budget Remaining	
<b>OPERATING REVENUES</b>								
CHARGES FOR SERVICES	787,117.96	612,301.97	791,941.15	(179,639.18)	816,402.63	24,461.48	3.09%	
DELINQUENT CHARGES	18,081.91	15,108.27	17,523.01	(2,414.74)	20,144.36	2,621.35	14.96%	
MISCELLANEOUS CHARGES	88,742.71	68,002.26	85,261.09	(17,258.83)	90,669.68	5,408.59	6.34%	
TOTAL OPERATING REVENUES	<u>893,942.58</u>	<u>695,412.50</u>	<u>894,725.25</u>	<u>(199,312.75)</u>	<u>927,216.67</u>	<u>32,491.42</u>	<u>3.63%</u>	
<b>OPERATING EXPENSES</b>								
SALARIES AND WAGES	81,145.85	84,303.89	156,033.68	71,729.79	106,627.36	49,406.32	31.66%	
PAYROLL TAXES AND BENEFITS	43,429.72	40,600.36	62,586.22	21,985.86	53,795.81	8,790.41	14.05%	
CONTRACT SERVICES	54,030.28	38,476.27	48,614.52	10,138.25	51,301.69	(2,687.17)	-5.53%	
DEPRECIATION	72,609.19	-	76,330.92	76,330.92	74,787.47	1,543.45	2.02%	
EQUIPMENT EXPENSES	7,178.25	7,442.12	6,444.25	(997.87)	9,922.83	(3,478.58)	-53.98%	
EQUIPMENT RENTAL	5,100.74	4,665.50	5,098.70	433.20	6,220.67	(1,121.97)	-22.01%	
LAB FEES	250.00	2,090.00	333.33	(1,756.67)	2,786.67	(2,453.34)	-736.01%	
MAINTENANCE	154,093.46	151,428.59	157,793.12	6,364.53	201,904.79	(44,111.67)	-27.96%	
SMALL TOOLS AND SUPPLIES	6,779.05	4,253.71	8,455.13	4,201.42	5,671.62	2,783.51	32.92%	
UTILITIES	42,664.82	37,129.85	42,194.29	5,064.44	49,506.47	(7,312.18)	-17.33%	
INSURANCE	24,782.49	24,170.55	20,472.22	(3,698.33)	25,005.03	(4,532.81)	-22.14%	
MISCELLANEOUS	26,212.86	22,581.80	32,480.53	9,898.73	30,109.06	2,371.47	7.30%	
OFFICE EXPENSE	7,515.00	6,852.33	8,171.78	1,319.45	9,136.45	(964.67)	-11.80%	
PROFESSIONAL FEES	11,340.67	81,511.28	86,498.65	4,987.37	85,200.57	1,298.08	1.50%	
TELEPHONE EXPENSE	5,544.58	6,482.81	6,206.43	(276.38)	8,643.75	(2,437.32)	-39.27%	
BAD DEBT EXPENSE	5,310.10	3,747.98	5,006.39	1,258.41	4,997.31	9.08	0.18%	
TOTAL OPERATING EXPENSES	<u>547,987.06</u>	<u>515,737.04</u>	<u>722,720.16</u>	<u>206,983.12</u>	<u>725,617.55</u>	<u>(2,897.39)</u>	<u>-0.40%</u>	
OPERATING INCOME (LOSS)	345,955.52	179,675.46	172,005.09	7,670.37	201,599.12	29,594.03		
ADD:								
NONOPERATING REVENUES	1,924.02	20,891.61	2,430.69	18,460.92	27,855.48	25,424.79	1045.99%	
LESS:								
NONOPERATING EXPENSES	21,279.04	114,057.41	63,547.40	(50,510.01)	152,076.55	(88,529.15)	-139.31%	
WATER DEPARTMENT NET INCOME (LOSS)	<u>326,600.50</u>	<u>86,509.66</u>	<u>110,888.38</u>	<u>(24,378.72)</u>	<u>77,378.05</u>	<u>(33,510.33)</u>		

TOWN OF WALKER - ENTERPRISE FUND  
 GARBAGE DEPARTMENT STATEMENT OF NET  
 INCOME (LOSS) FROM OPERATIONS

	FOR THE PERIOD ENDING 09/30/10				PROJECTED THROUGH 12/31/10		
	AUDITED LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ANNUAL BUDGET	BUDGET REMAINING	Projected Actual 12/31/2010	Projected Annual Budget Remaining	% Variance
<b>OPERATING REVENUES</b>							
CHARGES FOR SERVICES	\$ 319,903.99	\$ 240,608.34	\$ 319,830.77	\$ (79,222.43)	\$ 320,811.12	\$ 980.35	0.31%
DELINQUENT CHARGES	\$ 6,714.21	\$ 5,382.35	\$ 6,486.07	\$ (1,103.72)	\$ 7,176.47	\$ 690.40	10.64%
MISCELLANEOUS CHARGES	\$ 721.06	\$ 214.67	\$ 864.40	\$ (649.73)	\$ 286.23	\$ (578.17)	-66.89%
TOTAL OPERATING REVENUES	\$ 327,339.26	\$ 246,205.36	\$ 327,181.24	\$ (80,975.88)	\$ 328,273.82	\$ 1,092.58	0.33%
<b>OPERATING EXPENSES</b>							
SALARIES AND WAGES	\$ 5,772.52	\$ 4,385.05	\$ 4,965.21	\$ 580.16	\$ 5,640.86	\$ (675.65)	-13.61%
PAYROLL TAXES AND BENEFITS	\$ 433.57	\$ 330.42	\$ 378.77	\$ 48.35	\$ 429.73	\$ (50.96)	-13.45%
CONTRACT SERVICES	\$ 324,006.99	\$ 247,803.61	\$ 341,114.67	\$ 93,311.06	\$ 330,404.81	\$ 10,709.86	3.14%
EQUIPMENT RENTAL	\$ 112.93	\$ 359.19	\$ 150.57	\$ (208.62)	\$ 478.92	\$ (328.35)	-218.07%
MAINTENANCE	\$ 1,063.32	\$ 1,393.50	\$ 1,070.64	\$ (322.86)	\$ 1,858.00	\$ (787.36)	-73.54%
OFFICE EXPENSE	\$ -	\$ 260.00	\$ -	\$ (260.00)	\$ 346.67	\$ (346.67)	#DIV/0!
PROFESSIONAL FEES	\$ 2,154.88	\$ 2,008.75	\$ 2,154.88	\$ 146.13	\$ 2,008.75	\$ 146.13	6.78%
BAD DEBT EXPENSE	\$ 1,045.89	\$ 388.88	\$ 991.84	\$ 602.96	\$ 518.51	\$ 473.33	47.72%
TOTAL OPERATING EXPENSES	\$ 334,590.10	\$ 256,929.40	\$ 350,826.58	\$ 93,897.18	\$ 341,686.25	\$ 9,140.33	2.61%
OPERATING INCOME (LOSS)	\$ (7,250.84)	\$ (10,724.04)	\$ (23,645.34)	\$ 12,921.30	\$ (13,412.43)	\$ 10,232.91	
ADD:							
NONOPERATING REVENUES	\$ -	\$ -	\$ 308.00	\$ (308.00)	\$ -	\$ (308.00)	-100.00%
GARBAGE DEPARTMENT NET INCOME (LOSS)	\$ (7,250.84)	\$ (10,724.04)	\$ (23,337.34)	\$ 12,613.30	\$ (13,412.43)	\$ 9,924.91	