

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

Governmental Funds

The City reports the following major governmental fund:

General Fund: This is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

Proprietary Funds

The City reports the following major enterprise fund:

Water and Sewer Utilities Fund – This fund accounts for the operating activities of the City's water and sewer utilities services as well as water and sewer utilities construction, contracting, and debt.

b. **Measurement Focus, Basis of Accounting**

Government-Wide Financial Statements: These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary fund financial statements also report using this same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales and liquor taxes, franchise fees, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Major revenue sources susceptible to accrual include: sales and liquor taxes, property taxes, and franchise taxes (fees). In general, other revenues are recognized when cash is received because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City's policy to use restricted resources first, then unrestricted resources.

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased. The City did not own any cash equivalents as of September 30, 2007.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the general fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Streets and Improvements	20
Vehicles	6
Furniture, Plant and Equipment	5-20

d. Receivable and Payable Balances

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

There are no significant receivables which are not scheduled for collection within one year of year end.

e. **Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities.

f. **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

B. Deposits and Investments

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

At September 30, 2007, the carrying amount of the City's deposits (cash, certificates of deposit, and interest-bearing savings accounts) was \$1,380,839 and the bank balance was \$1,385,995. The City's cash deposits at September 30, 2007 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

In addition, the following is disclosed regarding coverage as of September 30, 2007:

- a. **Depositories:** First State Bank of Gainesville, American Bank of Texas, and Landmark Bank
- b. The total amount of FDIC coverage at September 30, 2007 was \$300,000.
- c. The market value of securities pledged at September 30, 2007 was \$2,006,825.

The cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are as follows:

- Category 1 - Deposits which are insured or collateralized with securities held by the City or by its agent in the City's name.
- Category 2 - Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

Category 3 - Deposits which are not collateralized or insured.

Based on these three levels of risk, all of the City's deposits are classified as Category 1 as of September 30, 2007.

Investments:

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

At year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the city was not exposed to interest rate risk.

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

Investment Accounting Policy

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

C. Capital Assets

Capital asset activity for the period ended September 30, 2007, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated</i>				
Land	\$ 23,700	--	--	\$ 23,700
Total capital assets not being depreciated	<u>23,700</u>	<u>--</u>	<u>--</u>	<u>23,700</u>
<i>Capital assets being depreciated:</i>				
Buildings and improvements	450,288	10,979	--	461,267
Plant and equipment	129,186	10,237	--	139,423
Streets	<u>185,114</u>	<u>13,962</u>	--	<u>199,076</u>
Total capital assets being depreciated	<u>764,588</u>	<u>35,178</u>	<u>--</u>	<u>799,766</u>
Less accumulated depreciation for:				
Buildings and improvements	(58,604)	(9,370)	--	(67,974)
Plant and equipment	(75,188)	(10,624)	--	(85,812)
Streets	<u>(55,040)</u>	<u>(7,964)</u>	--	<u>(63,004)</u>
Total accumulated depreciation	<u>(188,832)</u>	<u>(27,958)</u>	<u>--</u>	<u>(216,790)</u>
Total capital assets being depreciated, net	<u>575,756</u>	<u>7,220</u>	<u>--</u>	<u>582,976</u>
Governmental activities capital assets, net	\$599,456	\$7,220	\$ --	\$606,776

Depreciation was charged to functions as follows:

General	\$12,178
Recreation	996
Court	1,525
Fire	832
Police	8,998
Disaster	1,011
Streets	<u>2,418</u>
	<u>\$27,958</u>

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Beginning		Ending	
	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	<u>\$ 10,000</u>	<u>--</u>	<u>--</u>	<u>\$ 10,000</u>
Total capital assets not being depreciated	<u>10,000</u>	<u>--</u>	<u>--</u>	<u>10,000</u>
<i>Capital assets being depreciated:</i>				
Plant and equipment	<u>1,017,149</u>	<u>8,215</u>	<u>--</u>	<u>1,025,364</u>
Total capital assets being depreciated	<u>1,017,149</u>	<u>8,215</u>	<u>--</u>	<u>1,025,364</u>
Less accumulated depreciation for:				
Plant and equipment	<u>(491,664)</u>	<u>(29,795)</u>	<u>--</u>	<u>(521,459)</u>
Total accumulated depreciation	<u>(491,664)</u>	<u>(29,795)</u>	<u>--</u>	<u>(521,459)</u>
Total capital assets being depreciated, net	<u>525,485</u>	<u>(21,580)</u>	<u>--</u>	<u>503,905</u>
Business-type activities capital assets, net	<u>\$535,485</u>	<u>\$(21,580)</u>	<u>\$ --</u>	<u>\$513,905</u>

Depreciation was charged to functions as follows:

Water and sewer utilities \$ 29,795

D. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2007, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Water and sewer fund	\$ 43,411	Supplement other fund sources

E. Commitments under Capitalized Leases

During the fiscal year 1995, the City entered into a contract to construct and acquire a new water well under the provisions of a long-term capital lease agreement. Upon final payment (fiscal year 2015) the title of the water well will pass to the City.

Future obligations over the primary terms of the City's capital lease as of September 30, 2007 are as follows:

<u>Year Ending</u>	<u>Amount</u>
<u>September 30,</u>	
2008	41,160
2009	41,206
2010	42,788
2011	40,802
2012	40,469
2013-2015	<u>111,129</u>
Total	<u>\$317,554</u>

The effective interest rate on the capital lease is 6.55%.

CITY OF LINDSAY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

F. Risk Management

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2007, the City purchased commercial insurance to cover general liabilities. There were not significant reductions in coverage in the past fiscal year and there were not settlements exceeding insurance coverage for each of the past three fiscal years.

G. Restricted Assets

As of September 30, 2007, the City had restricted assets of \$56,160. The City restricts assets and reserves a portion of its retained earnings to meet the requirements of its capital lease. The City restricts the money held on deposit for meter deposits. Motel tax revenue is restricted to expenditures relating to tourism.

H. Deferred Revenue

Deferred revenue at year end consisted of the following:

<u>Revenue Description</u>	<u>Fund</u>	<u>Deferred Amount</u>
Net property tax revenue	General	\$92,098
Police training grant	Special Revenue	542
		<u>\$92,640</u>

I. Commitments and Contingencies

1. Contingencies

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

2. Litigation

No reportable litigation was pending against the City at September 30, 2007.

J. Grant agreements

In July 2007, the City entered into a contract and grant agreement with the Office of Rural Community Affairs. Under the terms of the contract, the City is to receive \$125,000 to be used for street repairs, which are required to be completed by July 3, 2009. The City also received a \$30,300 Planning Grant in connection with the grant for street improvements. The City council has pledged to match the grant funds. The \$225,000 pledged for street improvements is shown on the accompanying Statement of Net Assets as Reserved for improvements related to grant. As of September 30, 2007, the City had incurred no expenditures in connection with these grant agreements, and no grant revenue had been received.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but is not considered a part of the basic financial statements.

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CITY OF LINDSAY
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 96,179	\$ 96,179	\$ 98,736	\$ 2,557
Franchise taxes (fees)	41,603	41,603	40,440	(1,163)
Liquor taxes	5,582	5,582	7,498	1,916
Motel taxes	8,600	8,600	7,158	(1,442)
Sales taxes	83,234	83,234	97,222	13,988
Licenses and permits	10,000	10,000	11,202	1,202
Fees	13,586	13,586	25,586	12,000
Interest	27,054	27,054	36,088	9,034
Total revenues	<u>285,838</u>	<u>285,838</u>	<u>323,930</u>	<u>38,092</u>
EXPENDITURES				
General government	118,183	118,183	84,339	33,844
Public safety				
Court	10,305	10,305	9,277	1,028
Police	52,067	52,067	53,733	(1,666)
Fire	2,500	2,500	5,063	(2,563)
Disaster	586	586	6,154	(5,568)
Recreation	22,750	22,750	17,042	5,708
Streets	203,600	203,600	28,678	174,922
Total expenditures	<u>409,991</u>	<u>409,991</u>	<u>204,286</u>	<u>205,705</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(124,153)</u>	<u>(124,153)</u>	<u>119,644</u>	<u>243,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers to other fund	124,400	124,400	(43,411)	(167,811)
Total other financing sources (uses)	<u>124,400</u>	<u>124,400</u>	<u>(43,411)</u>	<u>(167,811)</u>
Net change in fund balance	247	247	76,233	75,986
Fund balance - beginning	694,817	694,817	694,817	-
Fund balance - ending	<u>\$ 695,064</u>	<u>\$ 695,064</u>	<u>\$ 771,050</u>	<u>\$ 75,986</u>

NOTE: The City of Lindsay did not have any budget amendments for the fiscal year 2006-2007; therefore, the original budget and final budget presented above are identical.

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Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and is not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

HESS & ROHMER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

BRIAN D. HESS, CPA
MELODY ROHMER, CPA
LESLIE DANGELMAYR, CPA
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DAVID STOFFELS, CPA
LISA MELTON, CPA

Independent Auditors' Report

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Honorable Steven Zwinggi, Mayor and
Members of the City Council
City of Lindsay, Texas
P.O. Box 153
Lindsay, Texas 76250

Members of the City Council:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lindsay, State of Texas, as of and for the year ended September 30, 2007, which collectively comprise the City of Lindsay, State of Texas' basic financial statements, and have issued our report thereon dated January 7, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Lindsay, State of Texas' internal control over financial reporting as a basis for designating our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Lindsay, State of Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Lindsay, State of Texas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City of Lindsay, State of Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City of Lindsay, State of Texas' financial statements that is more than inconsequential will not be prevented or detected by the City of Lindsay, State of Texas' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City of Lindsay, State of Texas' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over

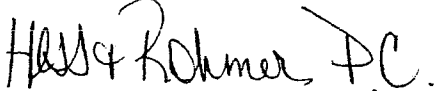
financial reporting that we consider to be material weaknesses, as defined above.

Compliance

As part of obtaining reasonable assurance about whether the City of Lindsay, State of Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the organization and the Members of the City Council and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Hess & Rohmer P.C.", written in a cursive, stylized script.

Hess & Rohmer, P.C.

January 7, 2008

CITY OF LINDSAY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ No

Reportable condition(s) identified that are
not considered to be material weaknesses?

☐ Yes ☒ None Reported

Noncompliance material to financial
statements noted?

☐ Yes ☒ No

B. Financial Statement Findings

Our procedures detected no material findings that require disclosure in this report.

CITY OF LINDSAY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2007


<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no findings in the 2005-2006 Annual Financial Report.		

In the State of Texas

§
§
§

County of Cooke

I, Betsy Fleitman, City Secretary for the City of Lindsay, Texas, hereby certify that the attached document is a true and correct copy of a document taken from the official City files of the City of Lindsay, Texas, and is maintained in the regular course of business of the City of Lindsay, Texas. Given under my hand and the seal of office on June 3, 2008.



City Secretary
City of Lindsay, Texas

**CITY OF LINDSAY, TEXAS
ORDINANCE NO. 0907-3**

**AN ORDINANCE OF THE CITY OF LINDSAY, TEXAS, AMENDING THE
SCHEDULE OF FEES FOR WATER, AND SEWER; PROVIDING FOR A
PENALTY FOR EACH INSTANCE OF VIOLATION OF THE ORDINANCE;
PROVIDING A REPEAL AND SEVERANCE CLAUSE; AND
ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, the City of Lindsay is providing for the supply and distribution of water, and the treatment of wastewater to promote the health, safety, and convenience of its citizens and for the safeguarding of water resources common to all residents of the community and adjacent areas; and,

WHEREAS, for the protection of its citizens there is a need to amend the schedule of fees relating to the operation of those services within the City of Lindsay and adjacent areas; now therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LINDSAY THAT:

SECTION 1: Adoption Provision

The attached Schedule of Fees (*Exhibit A*) is hereby adopted.

SECTION 2: Penalty Provision

Any person, firm or corporation violating any provision of this Code shall be deemed guilty of a misdemeanor and upon final conviction thereof fined in an amount not exceeding two thousand dollars (\$2,000.00) for violations of all provisions that govern fire safety, public health, and sanitation, and not exceeding five hundred dollars (\$500.00) for all other violations. Each and every day any such violation continues shall constitute a separate offense punishable hereunder.

SECTION 3: Repeal Clause

All parts of any ordinance in conflict with the provisions of this ordinance are to the extent of such conflict hereby repealed.

SECTION 4: Savings Clause

If any provision of this ordinance shall be held to be invalid or unconstitutional, the remainder of such ordinance shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.


SECTION 5: Effective Date

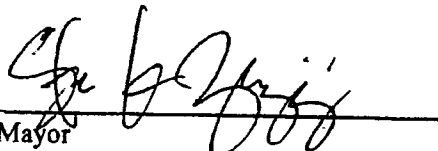
This ordinance shall be effective upon the posting and/or publication of its caption as required by law and the City Secretary is hereby directed to implement such posting and/or publication.

PASSED AND APPROVED by the City Council of the City of Lindsay on this the 10th day of September, 2007.

ATTEST:

APPROVED:


City Secretary


Mayor

DLM-16

APP0342

**CITY OF LINDSAY
SCHEDULE OF FEES**

Billing Code	Description	Class	Income	Quantity	Price	Rate
WATER						
0.75	3/4" Meter Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$12.00 \$12.00 \$24.00	XXXXXXXXXXXXXXXXXXXX \$2.00 per 1,000 gallons \$2.50 per 1,000 gallons
.75B	Outside City Limits Rate + 1/2 (3/4" Meter) Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$18.00 \$18.00 \$36.00	XXXXXXXXXXXXXXXXXXXX \$3.00 per 1,000 gallons \$3.75 per 1,000 gallons
1	1" Meter Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$15.00 \$15.00 \$27.00	XXXXXXXXXXXXXXXXXXXX \$2.00 per 1,000 gallons \$3.50 per 1,000 gallons
1.5	1.5" Meter Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$20.00 \$20.00 \$33.20	XXXXXXXXXXXXXXXXXXXX \$2.60 per 1,000 gallons \$3.50 per 1,000 gallons
1B	Outside City Limits Rate + 1/2 (1" Meter) Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$22.50 \$22.50 \$40.50	XXXXXXXXXXXXXXXXXXXX \$3.00 per 1,000 gallons \$5.25 per 1,000 gallons
2	2" Meter Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$28.00 \$28.00 \$44.20	XXXXXXXXXXXXXXXXXXXX \$2.70 per 1,000 gallons \$3.50 per 1,000 gallons
3	3" Meter Water Rate	W-Nontax		Base (Minimum) 2,000 gallons 2,001 to 8,000 gallons 8,001 gallons and up	\$38.00 \$38.00 \$56.00	XXXXXXXXXXXXXXXXXXXX \$3.00 per 1,000 gallons \$3.50 per 1,000 gallons
SEWER						
S00	Sewer Rate-No Water Meter	S-Nontax		Base (Minimum) 3,000 gallons	\$11.00	XXXXXXXXXXXXXXXXXXXX
S01	Residential Sewer Rate	S-Nontax		Base (Minimum) 3,000 gallons 3,001 and greater	\$11.00 \$10.00	XXXXXXXXXXXXXXXXXXXX \$1.00 per 1,000 gallons of water
S02	Residential Sewer Rate-Outside CL	S-Nontax		Base (Minimum) 3,000 gallons 3,001 and greater	\$16.50 \$16.50	XXXXXXXXXXXXXXXXXXXX \$1.50 per 1,000 gallons of water
S03	Commercial Sewer Rate	S-Nontax		Base (Minimum) 3,000 gallons 3,001 and greater	\$20.00 \$20.00	XXXXXXXXXXXXXXXXXXXX \$1.00 per 1,000 gallons of water
S03	Commercial Sewer Rate-Outside CL	S-Nontax		Base (Minimum) 3,000 gallons 3,001 and greater	\$30.00 \$30.00	XXXXXXXXXXXXXXXXXXXX \$1.50 per 1,000 gallons of water

effective 10/01/20r