

Account Number	Description of Expenditure	FY 02/03 Actual	Projected FY 03/04 Actual	Original FY 03/04 Budget	Revised FY 03/04 Budget	Baseline FY 04/05 Budget	New FY 04/05 Budget	Total FY 04/05 Budget
51210	Salaries	\$1,156,070	\$1,240,000	\$1,254,500	\$1,248,700	\$1,258,017	\$86,207	\$1,344,224
51210	Sick Leave Purchase	\$14,585	\$15,400	\$15,400	\$15,400	\$17,336	\$0	\$17,336
51214	Overtime Salaries	\$47,314	\$48,000	\$50,600	\$50,600	\$50,089	\$2,128	\$52,217
52110	F.I.C.A. Taxes	\$89,778	\$100,000	\$101,000	\$101,000	\$100,825	\$6,569	\$107,394
52310	Health Insurance/Life Insurance	\$150,028	\$150,000	\$156,000	\$156,000	\$146,660	\$10,969	\$157,629
52320	Workmen's Comp. Ins.	\$33,211	\$42,200	\$42,200	\$42,200	\$38,107	\$2,444	\$40,551
52330	Pension Expense	\$95,922	\$103,700	\$103,700	\$103,700	\$125,917	\$6,270	\$132,187
	Total Payroll	\$1,586,908	\$1,699,300	\$1,723,400	\$1,717,600	\$1,736,951	\$114,587	\$1,851,538
53111	Other Legal Services	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$40,000
53130	Bond Trustee Fees	\$1,094	\$1,000	\$6,000	\$6,000	\$1,000	\$0	\$1,000
53140	Physical Exams	\$1,755	\$3,900	\$3,900	\$3,900	\$3,500	\$0	\$3,500
53160	Consulting Engineer	\$42,798	\$90,000	\$60,000	\$90,000	\$60,000	\$0	\$60,000
53180	Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53411	Bank Service Charges	\$19,782	\$20,000	\$3,600	\$21,000	\$23,600	\$0	\$23,600
53680	Unrecognized Gain/Loss	\$22,211	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$1,606	\$6,000	\$1,000	\$6,000	\$7,000	\$0	\$7,000
54010	Travel & Per Diem	\$959	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54110	Telephone	\$8,228	\$9,200	\$9,200	\$9,950	\$11,000	\$0	\$11,000
54210	Postage	\$249	\$500	\$1,000	\$1,000	\$500	\$0	\$500
54310	Utility Services	\$399,774	\$410,000	\$410,000	\$410,000	\$420,000	\$20,000	\$440,000
54320	Sludge Disposal	\$165,631	\$160,000	\$160,000	\$160,000	\$170,000	\$0	\$170,000
54410	Equipment Rental	\$2,779	\$3,000	\$5,000	\$4,250	\$3,000	\$0	\$3,000
54501	Collections Svc Fee	\$1,767	\$500	\$500	\$1,300	\$500	\$0	\$500
54630	Repair & Maint. - Equipment	\$24,768	\$30,000	\$35,500	\$34,746	\$30,000	\$0	\$30,000
54640	Repair & Maint. - Communications	\$723	\$1,000	\$1,000	\$1,000	\$2,000	\$0	\$2,000
54650	Repair & Maint. - Vehicles	\$11,190	\$13,000	\$13,000	\$13,000	\$14,000	\$0	\$14,000
54660	Repair & Maint. - Buildings	\$6,425	\$5,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54670	Repair & Maint. - Fire Hydrants	\$8,190	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants	\$33,463	\$42,000	\$42,000	\$42,000	\$42,000	\$10,000	\$52,000
54680	Repair & Maint. - Sewer Plants	\$92,759	\$76,000	\$95,000	\$76,000	\$95,000	\$0	\$95,000
54681	Repair & Maint. - Reclaimed Water	\$24,846	\$33,000	\$33,000	\$33,000	\$33,000	\$0	\$33,000
54690	Repair & Maint. - Water Lines	\$24,464	\$27,500	\$28,000	\$27,500	\$28,000	\$0	\$28,000
54691	Repair & Maint. - Sewer Lines	\$34,862	\$37,500	\$40,000	\$37,500	\$36,000	\$0	\$36,000
54692	Repair & Maint. - Water Meters	\$12,446	\$15,000	\$20,000	\$20,000	\$15,000	\$0	\$15,000
54694	Repair & Maint. - Lift Stations	\$44,561	\$50,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000
54720	Copy Machine Supplies	\$91	\$500	\$1,000	\$500	\$1,000	\$0	\$1,000
54730	Printing Expenses	\$4,409	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$8,000
54733	Copy Machine Supplies	\$0	\$0	\$0	\$500	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54930	Classified Advertising	\$433	\$500	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$2,498	\$1,700	\$2,500	\$1,700	\$1,200	\$0	\$1,200
55120	Computer Expenses	\$0	\$1,300	\$0	\$1,300	\$1,300	\$0	\$1,300
55210	Fuel & Oil	\$46,271	\$42,000	\$46,200	\$46,200	\$46,000	\$0	\$46,000
55220	Tires & Filters	\$4,914	\$5,100	\$5,100	\$8,100	\$6,000	\$0	\$6,000
55229	Water & Reclaimed Meter - Replacement	\$29,567	\$25,000	\$50,000	\$50,000	\$50,000	\$0	\$50,000
55230	Operating Supplies	\$16,752	\$4,500	\$18,500	\$4,500	\$4,500	\$0	\$4,500
55231	Testing & Samples	\$20,189	\$26,000	\$26,000	\$26,000	\$26,000	\$0	\$26,000
55232	Water Meters-New Accts	\$18,172	\$15,000	\$20,000	\$20,000	\$20,000	\$0	\$20,000
55233	Chlorine	\$55,765	\$80,000	\$60,000	\$80,000	\$60,000	\$30,000	\$90,000
55234	Backflow Devices	\$1,107	\$4,500	\$2,000	\$4,500	\$3,500	\$0	\$3,500
55240	Uniforms	\$8,345	\$9,800	\$9,800	\$9,800	\$10,300	\$0	\$10,300
55260	Janitorial Supplies	\$952	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55270	Small Tools & Equipment	\$7,902	\$9,400	\$9,400	\$9,400	\$10,000	\$0	\$10,000
55278	New Software	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$20,000
55282	Chemicals - Water Plants	\$13,500	\$22,000	\$22,000	\$22,000	\$25,000	\$0	\$25,000
55283	Chemicals - Sewer Plants	\$14,297	\$26,000	\$26,000	\$26,000	\$26,000	\$0	\$26,000
55284	Lab Supplies	\$0	\$18,000	\$0	\$18,000	\$20,000	\$10,000	\$30,000
55290	Protective Clothing	\$4,085	\$5,200	\$5,200	\$5,200	\$5,500	\$0	\$5,500
55410	Subscriptions	\$88	\$300	\$300	\$300	\$300	\$0	\$300
55411	Dues & Registrations-Employees	\$2,944	\$3,000	\$3,000	\$2,800	\$3,000	\$0	\$3,000
55412	Dues & Registrations-Facilities	\$4,125	\$8,000	\$8,000	\$8,200	\$3,000	\$0	\$3,000
55430	Employee Development	\$4,883	\$9,000	\$11,000	\$11,000	\$9,000	\$0	\$9,000
59130	Transfer to the General Fund - Audit/Admin. Services	\$520,700	\$546,700	\$546,700	\$546,700	\$574,000	\$0	\$574,000
59130	Transfer to the General Fund - Utility Finance	\$449,678	\$537,165	\$502,450	\$537,765	\$548,246	\$0	\$548,246
	Total Operating	\$2,258,997	\$2,516,765	\$2,492,850	\$2,588,611	\$2,598,946	\$70,000	\$2,668,946
	Sub-Total - Payroll & Operating Expenditures	\$3,845,905	\$4,216,065	\$4,216,250	\$4,306,211	\$4,335,897	\$184,587	\$4,520,484

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57110	Debt Service - Principal	\$790,000	\$805,000	\$805,000	\$805,000	\$850,000	\$0	\$850,000
57210	Debt Service - Interest	\$1,106,860	\$1,042,100	\$1,042,100	\$1,042,100	\$992,000	\$0	\$992,000
58600	Developer Agreement Payments	\$4,000	\$10,000	\$20,000	\$20,000	\$10,000	\$0	\$10,000
59110	Transfer to Renewal & Replacement Fund	\$179,000	\$238,768	\$213,500	\$238,768	\$140,000	\$0	\$140,000
59111	Transfer to Revenue Generation Fund	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$0	\$51,000
59130	Transfer to Gen Fund- IS Spec Proj/Records Mgmt	\$0	\$0	\$0	\$0	\$0	\$147,021	\$147,021
59161	T/fer to Capital Projects Fund (#311)	\$0	\$125,000	\$0	\$125,000	\$0	\$350,000	\$350,000
59181	T/fer to 2000 Info Sys Debt Svc Fund - Fin. Soft	\$86,700	\$168,963	\$86,700	\$168,963	\$0	\$0	\$0
57150	Lease Purchase - Principal (SCADA)	\$70,366	\$78,000	\$78,000	\$78,000	\$0	\$64,100	\$64,100
57250	Lease Purchase - Interest (SCADA)	\$19,602	\$12,000	\$12,000	\$12,000	\$0	\$3,400	\$3,400
62000	Buildings	\$0	\$1,575	\$125,000	\$1,575	\$0	\$0	\$0
62100	Plants and Main	\$0	\$0	\$270,000	\$0	\$0	\$70,000	\$70,000
63000	Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
64000	Equipment-General	\$82,388	\$55,000	\$56,600	\$56,600	\$0	\$41,000	\$41,000
64100	Vehicles	\$88,984	\$0	\$0	\$0	\$0	\$24,000	\$24,000
64200	Data Processing Equipment	\$21,180	\$22,000	\$23,500	\$31,879	\$0	\$4,400	\$4,400
64400	Machinery	\$3,784	\$26,000	\$60,000	\$31,000	\$0	\$32,050	\$32,050
65000	Construction in Progress	\$128,925	\$0	\$0	\$0	\$0	\$0	\$0
65000	30037 CIP - PW/Utility Compound	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	30062 Construction in Progress	\$0	\$70,000	\$0	\$70,000	\$0	\$0	\$0
65000	30063 Construction in Progress	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$0
65000	30064 CIP - Elect imp to WTP #3	\$0	\$25,000	\$0	\$87,800	\$0	\$150,000	\$150,000
65000	30065 Construction in Progress	\$0	\$45,000	\$0	\$50,000	\$0	\$0	\$0
65000	30066 Construction in Progress	\$0	\$5,000	\$0	\$40,000	\$0	\$0	\$0
	Transfer to Balance Sheet - 3600	(\$1,185,627)						
	Transfer to Balance Sheet - 3610	(\$137,974)						
	Transfer to Balance Sheet - 3620	(\$599,541)						
	Transfer to Balance Sheet - 3640	(\$526,648)						
Sub-Total - Non Operating Expenditures		\$182,999	\$2,810,406	\$2,863,400	\$2,939,685	\$2,043,000	\$885,971	\$2,928,971
TOTAL WATER & SEWER EXPENDITURES		\$4,028,904	\$7,026,471	\$7,079,650	\$7,245,896	\$6,378,897	\$1,070,558	\$7,449,455
59990	Appropriations to Fund Balance	\$2,924,402	\$0	\$0	\$0	\$887,080	\$0	\$887,080
TOTAL WATER & SEWER EXPENDITURES AND APPROPRIATIONS TO (FROM) FUND BALANCE		\$6,953,306	\$7,026,471	\$7,079,650	\$7,245,896	\$7,265,977	\$1,070,558	\$8,336,535

Net Assets less Net Capital

Net Assets - October 1	\$9,968,544	\$6,386,010	\$2,871,832	\$6,386,010	\$6,290,739	\$6,290,739	
Appropriations to (from) Fund Balance	\$2,924,402	(\$95,271)	(\$138,650)	(\$259,896)	\$887,080	(\$1,070,558)	(\$183,478)
Net Assets - September 30	\$12,892,946	\$6,290,739	\$2,733,182	\$6,126,114	\$7,177,819	\$6,107,261	

Non-cash Adjustments:	
Compensated Absences	(\$8,847)
Amortization	(\$20,529)
Depreciation	(\$1,426,273)
Plants & Main Contribution	\$972,754
Bad Debt	(\$67,922)
Loss on Asset Disposal	(\$3,891)
Misc	(\$574)
Total Adjustments	(\$555,282)
Total Net Assets per CAFR (9/30/03)	\$12,337,664

Total Net Assets Consists of:
Cash - \$2,582,620
Deposits - \$700,264
Other Current Assets - \$3,071,732
Other Noncurrent Assets - \$1,587,910
Other Current Liabilities - (\$1,394,516)
Other Noncurrent Liabilities - (\$162,000)
Capital Assets (net of related debt) - \$5,951,654

Transfer to Gen Fund- IS Special Projects	
Allocation Breakdown:	
General Fund	\$188,199
Water & Sewer	\$120,139
Dev Services	\$70,824
	\$379,162
Transfer to Gen Fund- IS Records Mgmt	
Allocation Breakdown:	
Contingency	\$13,700
General Fund	\$161,292
Dev Services	\$59,141
Solidwaste	\$8,065
Stormwater	\$13,441
W&S- UT Billing	\$26,882
	\$282,521

Plants and Main:		Equipment-General:	
Security Fencing	\$50,000	pH Controller	\$3,000
Door install CL2 Bldgs	\$20,000	Chlorine Analyzer	\$6,000
	\$70,000	AC Voltage/Current Recorder	\$1,200
		Portable Radio Unit for Fac. Maint.	\$2,200
		Fire Hydrant Flow Meter	\$1,000
Data Processing Equipment:		Low Temp Incubator/West WWTP	\$7,000
2 Personal Comp	\$4,400	Distiller	\$7,000
		Low Temp Oven/ West WWTP	\$3,500
		Shelters-Composite Sampler/West WWTP	\$6,000
Machinery:		Locator	\$2,000
Tiller	\$1,500	Trench Box for Jack 'n' Bore	\$2,100
Tractor-4 wheel drive	\$30,550		\$41,000
	\$32,050		