Account Number	Description of Expenditure	FY 03/04 Actual	Original FY 04/05 Budget	Revised FY 04/05 Budget	Projected FY 04/05 Actual/Est	Baseline FY 05/06 Budget	New FY 05/06 Budget	Total FY 05/06 Budget
51210	Salaries	$1,232,405	$1,344,224	$1,339,434	$1,339,434	$1,334,176	$44,726	$1,378,902
51210	Sick Leave Purchase	$15,656	$17,336	$17,336	$17,336	$21,480	$0	$21,480
51214	Overtime Salaries	$49,730	$52,217	$52,217	$52,217	$54,353	$1,994	$56,347
52110	F.I.C.A. Taxes	$94,525	$107,394	$107,645	$107,645	$106,627	$3,405	$110,032
52310	Health Insurance/Life Insurance	$129,366	$157,629	$157,629	$157,629	$160,644	$301	$160,945
52320	Workmen's Comp. Ins.	$38,996	$40,551	$40,566	$40,566	$42,761	$1,444	$44,205
52330	Pension Expense	$102,197	$132,187	$132,574	$132,574	$155,101	$5,139	$160,240
	Total Payroll	$1,662,875	$1,851,538	$1,847,401	$1,847,401	$1,875,142	$57,009	$1,932,151
53111	Other Legal Services	$10,502	$40,000	$40,000	$30,000	$30,000	$0	$30,000
53130	Bond Trustee Fees	$1,285	$1,000	$1,800	$1,800	$1,800	$0	$1,800
53140	Physical Exams	$1,017	$3,500	$3,500	$2,500	$2,500	$0	$2,500
53160	Consulting Engineer	$86,424	$60,000	$60,000	$60,000	$60,000	$0	$60,000
53180	Consultant Services (Rate Study-'06)	$0	$0	$0	$0	$0	$25,000	$25,000
53186	Outside Services	$0	$0	$8,064	$8,064	$0	$0	$0
53411	Bank Service Charges	$21,274	$23,600	$28,200	$28,200	$29,600	$0	$29,600
53680	Unrecognized Gain/Loss	$26,806	$0	$0	$0	$0	$0	$0
53690	Deposit Interest Expense	$12,573	$7,000	$7,000	$7,000	$16,000	$0	$16,000
54010	Travel & Per Diem	$2,399	$3,000	$3,000	$3,000	$3,500	$0	$3,500
54110	Telephone	$7,487	$11,000	$11,000	$9,000	$9,000	$0	$9,000
54210	Postage	$128	$500	$500	$300	$300	$0	$300
54310	Utility Services	$461,846	$440,000	$440,000	$480,000	$589,726	$0	$589,726
54320	Sludge Disposal	$147,368	$170,000	$170,000	$170,000	$170,000	$0	$170,000
54410	Equipment Rental	$1,504	$3,000	$3,000	$3,000	$3,000	$0	$3,000
54501	Collection Service Fee	$1,126	$500	$500	$1,200	$1,200	$0	$1,200
54630	Repair & Maint. - Equipment	$28,188	$30,000	$30,000	$25,000	$30,000	$0	$30,000
54633	Maintenance Agreements	$0	$0	$500	$500	$500	$0	$500
54640	Repair & Maint. - Communications	$3,520	$2,000	$2,000	$2,500	$3,000	$0	$3,000
54650	Repair & Maint. - Vehicles	$12,864	$14,000	$14,000	$14,000	$15,000	$0	$15,000
54660	Repair & Maint. - Buildings	$3,521	$7,000	$7,000	$7,000	$7,000	$0	$7,000
54670	Repair & Maint. - Fire Hydrants	$6,760	$9,000	$9,000	$8,000	$8,000	$0	$8,000
54671	Repair & Maint. - Water Plants	$40,860	$52,000	$52,000	$50,000	$52,000	$0	$52,000
54680	Repair & Maint. - Sewer Plants	$69,903	$95,000	$95,000	$85,000	$95,000	$0	$95,000
54681	Repair & Maint. - Reclaimed Water	$27,028	$33,000	$33,000	$33,000	$33,000	$0	$33,000
54690	Repair & Maint. - Water Lines	$26,145	$28,000	$28,000	$28,000	$28,000	$0	$28,000
54691	Repair & Maint. - Sewer Lines	$34,113	$36,000	$52,412	$52,412	$36,000	$0	$36,000
54692	Repair & Maint. - Water Meters	$15,742	$15,000	$15,000	$15,000	$15,000	$0	$15,000
54694	Repair & Maint. - Lift Stations	$46,446	$60,000	$60,000	$60,000	$60,000	$0	$60,000
54720	Copy Machine Supplies	$0	$1,000	$1,000	$1,000	$1,000	$0	$1,000
54730	Printing Expenses	$4,178	$8,000	$8,000	$5,000	$6,000	$0	$6,000
54733	Scan Records	$30	$0	$0	$0	$0	$0	$0
54800	Promotional Activities	$0	$500	$500	$500	$500	$0	$500
54930	Classified Advertising	$133	$1,000	$1,000	$1,000	$1,000	$0	$1,000
55110	Office Supplies	$1,590	$1,200	$1,200	$1,200	$1,500	$0	$1,500
55120	Computer Expenses	$924	$1,300	$1,300	$1,300	$1,300	$0	$1,300
55210	Fuel & Oil	$59,336	$46,000	$46,000	$50,000	$95,000	$0	$95,000
55220	Tires & Filters	$7,846	$6,000	$6,000	$6,000	$7,000	$0	$7,000
55229	Water & Reclaimed Meter - Replacement	$34,255	$50,000	$50,000	$35,000	$40,000	$0	$40,000
55230	Operating Supplies	$2,897	$4,500	$4,500	$3,500	$4,000	$0	$4,000
55231	Testing & Samples	$17,167	$26,000	$26,000	$25,000	$24,000	$0	$24,000
55232	Water Meters-New Accts	$6,222	$20,000	$20,000	$10,000	$15,000	$0	$15,000
55233	Chlorine	$69,798	$90,000	$90,000	$90,000	$90,000	$0	$90,000
55234	Backflow Devices	$2,933	$3,500	$3,500	$2,000	$2,500	$0	$2,500
55240	Uniforms	$8,947	$10,300	$10,300	$10,300	$10,300	$0	$10,300
55260	Janitorial Supplies	$1,149	$1,500	$1,500	$1,500	$1,500	$0	$1,500
55270	Small Tools & Equipment	$9,149	$10,000	$10,000	$10,000	$10,000	$20,000	$30,000
55278	New Software	$2,638	$20,000	$19,500	$10,000	$15,000	$0	$15,000
55282	Chemicals - Water Plants	$13,815	$25,000	$25,000	$25,000	$25,000	$0	$25,000
55283	Chemicals - Sewer Plants	$16,488	$26,000	$26,000	$25,000	$25,000	$0	$25,000
55284	Lab Supplies	$17,897	$30,000	$30,000	$30,000	$30,000	$0	$30,000
55290	Protective Clothing	$3,477	$5,500	$5,500	$4,000	$5,000	$750	$5,750
55410	Subscriptions	$85	$300	$300	$200	$250	$0	$250
55411	Dues & Registrations-Employees	$844	$3,000	$3,000	$3,000	$3,000	$0	$3,000
55412	Dues & Registrations-Facilities	$8,200	$3,000	$3,000	$3,000	$3,000	$0	$3,000
55430	Employee Development	$6,096	$9,000	$9,000	$7,000	$8,000	$0	$8,000
59109	Transfer to Emerg & Disaster Relief Services	$375,000	$0	$0	$0	$0	$0	$0
59130	Transfer to the General Fund - City Engineer (20%)	$0	$0	$8,620	$8,620	$0	$0	$0
59130	Transfer to the General Fund - Audit/Admin. Services	$546,700	$574,000	$574,000	$574,000	$602,700	$0	$602,700
59130	Transfer to the General Fund - Utility Finance	$508,787	$548,246	$548,246	$548,246	$574,002	$0	$574,002
59210	Transfer to Stormwater (Engineering-20%)	$0	$0	$0	$0	$34,504	$0	$34,504
	Total Operating	$2,823,410	$2,668,946	$2,707,442	$2,675,842	$2,935,182	$45,750	$2,980,932
	Sub-Total - Payroll & Operating Expenditures	$4,486,285	$4,520,484	$4,554,843	$4,523,243	$4,810,324	$102,759	$4,913,083

Small Tools & Equipment:

Misc furniture for new facility	$20,000

Account Number	Description of Expenditure	FY 03/04 Actual	Original FY 04/05 Budget	Revised FY 04/05 Budget	Projected FY 04/05 Actual/Est	Baseline FY 05/06 Budget	New FY 05/06 Budget	Total FY 05/06 Budget
57110	Debt Service - Principal	$815,000	$850,000	$850,000	$850,000	$880,000	$0	$880,000
57210	Debt Service - Interest	$1,079,872	$992,000	$992,000	$992,000	$960,225	$0	$960,225
58600	Developer Agreement Payments	$0	$10,000	$10,000	$2,000	$0	$0	$0
59110	Transfer to Renewal & Replacement Fund	$213,500	$140,000	$193,600	$193,600	$230,000	$0	$230,000
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	$147,021	$147,021	$147,021	$115,072	$0	$115,072
59161	Transfer to Capital Projects Fund	$125,000	$350,000	$350,000	$350,000	$0	$950,000	$950,000
59181	T/fer to 2000 Info Sys Debt Svc Fund - Fin. Soft	$168,786	$0	$0	$0	$0	$0	$0
57150	Lease Purchase - Principal (SCADA)	$78,050	$64,100	$64,100	$64,100	$0	$0	$0
57250	Lease Purchase - Interest (SCADA)	$11,917	$3,400	$3,400	$3,400	$0	$0	$0
62000	Buildings	$1,575	$0	$0	$0	$0	$0	$0
62100	Plants and Main	$1,558,743	$70,000	$70,000	$70,000	$0	$403,000	$403,000
63100	Infrastructure	$48,000	$0	$0	$0	$0	$0	$0
64000	Equipment-General	$82,053	$41,000	$41,000	$39,000	$0	$70,150	$70,150
64100	Vehicles	$0	$24,000	$39,930	$24,000	$0	$121,000	$121,000
64200	Data Processing Equipment	$20,502	$4,400	$7,541	$17,082	$0	$38,000	$38,000
64400	Machinery	$25,738	$32,050	$32,050	$32,050	$0	$0	$0
65000	30037 CIP - PW/Utility Complex	$43,425	$0	$0	$0	$0	$0	$0
65000	30062 Construction in Progress	$48,768	$0	$0	$0	$0	$0	$0
65000	30064 CIP - Elect imp to WTP #3	$18,608	$150,000	$150,000	$0	$0	$225,000	$225,000
65000	30066 Construction in Progress	$13,745	$0	$0	$0	$0	$0	$0
	Transfer to Balance Sheet - 3600	($2,754,207)						
	Transfer to Balance Sheet - 3610	($195,931)						
	Transfer to Balance Sheet - 3620	$0						
	Transfer to Balance Sheet - 3640	($138,206)						
	Sub-Total - Non Operating Expenditures	$1,315,938	$2,928,971	$3,001,642	$2,835,253	$2,236,297	$1,807,150	$4,043,447
TOTAL WATER & SEWER EXPENDITURES		$5,802,223	$7,449,455	$7,556,485	$7,358,496	$7,046,621	$1,909,909	$8,956,530
59990	Appropriations to Fund Balance	$2,090,006	$0	$0	$226,704	$852,079	$0	$852,079
TOTAL WATER & SEWER EXPENDITURES AND APPROPRIATIONS TO (FROM) FUND BALANCE		$7,892,229	$7,449,455	$7,556,485	$7,585,200	$7,898,700	$1,909,909	$9,808,609

Net Assets less Net Capital

Net Assets - October 1	$12,337,664	$6,290,739	$6,928,476	$6,928,476	$7,155,180		$7,155,180
Appropriations to (from) Fund Balance	$2,090,006	($183,478)	($290,508)	$226,704	$852,079	($1,909,909)	($1,057,830)
Net Assets - September 30	$14,427,670	$6,107,261	$6,637,968	$7,155,180	$8,007,259		$6,097,350

Non-cash Adjustments:	
Compensated Absences	($9,859)
Amortization	($20,529)
Depreciation	($1,497,948)
Plants & Main Contribution	$1,436,546
Bad Debt	($45,516)
Loss on Asset Disposal	($3,784)
Misc	$40
Total Adjustments	($141,050)
Total Net Assets per CAFR (9/30/04)	$14,286,620

Total Net Assets Consists of:
Cash - $3,151,770
Deposits - $794,952
Other Current Assets - $2,565,273
Other Noncurrent Assets - $2,259,499
Other Current Liabilities - ($1,843,018)
Capital Assets (net of related debt) - $7,358,144

Transfer to Gen Fund- IS Special Projects Allocation Breakdown:	
General Fund	$136,969
Water & Sewer	**$95,013**
Development Services	$46,433
	$278,415

Transfer to Gen Fund- IS Records Mgmt Allocation Breakdown:	
General Fund	$140,250
Water & Sewer	**$20,059**
Development Services	$45,717
Stormwater	$9,986
Solid Waste	$5,991
	$222,003

Plants & Mains:	
Lighting for Digester #3 EWRF	$3,000
West Force Main Rerouting	$150,000
Variable Frequency Drives	$35,000
EWRF Reject Pond Liner	$60,000
Underground Diesel Tank Removal /Above Ground	$20,000
Tree Swallow Water Line Ext.	$100,000
Sludge Lime Stabilization	$10,000
WTP#2 Elec. Impr. (Design)	$20,000
A/C Compressor Bldg. EWRF	$5,000
	$403,000

Vehicles:	
Replacing Unit#1 1992 F150	$23,000
Replacing Unit #12 Jet Truck 1991 F-350	$80,000
Replacing Unit #4 1994 Ranger	$18,000
	$121,000

Equipment -General:	
3" Mud Hog Pump	$1,650
Composite Sampler	$5,500
Emergency Generators for 5HP L.S. (4)	$20,000
Air Compressor EWRF	$1,500
Remote Readers for Wells (5)	$5,800
Truck Lift	$2,200
Incubator for Fecal Coliform Testing	$4,000
Pumps to Dedicate Monitoring Wells	$20,000
Portable Light Tower includes a Generator	$8,000
Hydraulic punch driver set	$1,500
	$70,150

Data Processing:	
Copier	$10,000
Plotter/Scanner	$2,000
Network Printer	$5,000
Fax Machine	$1,000
Fiber Termination Equipment	$20,000
	$38,000