

Account Number	Description of Expenditure	FY 04/05 Actual	Original FY 05/06 Budget	Revised FY 05/06 Budget	Projected FY 05/06 Actual/Est	Baseline FY 06/07 Budget	New FY 06/07 Budget	Total FY 06/07 Budget
51210	Salaries	\$1,299,997	\$1,378,902	\$1,383,902	\$1,365,000	\$1,451,113	\$74,219	\$1,525,332
51210	Sick Leave Purchase	\$15,656	\$21,480	\$21,480	\$21,000	\$19,938	\$0	\$19,938
51214	Overtime Salaries	\$61,665	\$56,347	\$56,347	\$60,000	\$59,040	\$3,447	\$62,487
52110	F.I.C.A. Taxes	\$100,004	\$110,032	\$110,105	\$109,000	\$115,207	\$5,762	\$120,969
52310	Health Insurance/Life Insurance	\$140,490	\$160,945	\$160,945	\$160,945	\$189,413	\$6,762	\$196,175
52320	Workmen's Comp. Ins.	\$39,172	\$44,205	\$44,224	\$44,224	\$44,127	\$2,268	\$46,395
52330	Pension Expense	\$124,912	\$160,240	\$160,790	\$160,000	\$191,261	\$9,708	\$200,969
	<b>Total Payroll</b>	<b>\$1,781,896</b>	<b>\$1,932,151</b>	<b>\$1,937,793</b>	<b>\$1,920,169</b>	<b>\$2,070,099</b>	<b>\$102,166</b>	<b>\$2,172,265</b>
53111	Other Legal Services	\$21,980	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
53130	Bond Trustee Fees	\$1,785	\$1,800	\$1,800	\$1,800	\$2,000	\$0	\$2,000
53140	Pre-Employment/Physicals	\$2,496	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
53160	Consulting Engineer	\$41,741	\$60,000	\$60,000	\$60,000	\$60,000	\$10,000	\$70,000
53180	Consultant Services	\$0	\$25,000	\$20,000	\$5,000	\$20,000	\$0	\$20,000
53186	Outside Services	\$8,064	\$0	\$0	\$0	\$0	\$0	\$0
53411	Bank Service Charges	\$24,140	\$29,600	\$29,600	\$29,600	\$29,600	\$0	\$29,600
53680	Unrecognized Gain/Loss	\$17,616	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$9,304	\$16,000	\$28,000	\$28,000	\$40,000	\$0	\$40,000
54010	Travel & Per Diem	\$3,226	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$3,500
54110	Telephone	\$6,968	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
54210	Postage	\$134	\$300	\$300	\$300	\$300	\$0	\$300
54310	Utility Services	\$521,188	\$589,726	\$589,726	\$589,726	\$600,000	\$0	\$600,000
54320	Sludge Disposal	\$159,383	\$170,000	\$170,000	\$170,000	\$175,000	\$0	\$175,000
54410	Equipment Rental	\$3,524	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54501	Collection Service Fee	\$1,614	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
54511	General Insurance Settlements	\$0	\$0	\$37,500	\$37,500	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$26,954	\$30,000	\$30,000	\$30,000	\$31,500	\$0	\$31,500
54633	Maintenance Agreements	\$500	\$500	\$500	\$500	\$500	\$0	\$500
54640	Repair & Maint. - Communications	\$1,155	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54650	Repair & Maint. - Vehicles	\$17,525	\$15,000	\$15,000	\$15,000	\$16,000	\$0	\$16,000
54660	Repair & Maint. - Buildings	\$1,327	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54670	Repair & Maint. - Fire Hydrants	\$8,954	\$8,000	\$8,000	\$8,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants	\$64,795	\$52,000	\$55,675	\$55,675	\$56,000	\$0	\$56,000
54680	Repair & Maint. - Sewer Plants	\$53,651	\$95,000	\$95,000	\$95,000	\$95,000	\$0	\$95,000
54681	Repair & Maint. - Reclaimed Water	\$32,447	\$33,000	\$33,000	\$33,000	\$33,000	\$0	\$33,000
54690	Repair & Maint. - Water Lines	\$34,168	\$28,000	\$28,000	\$28,000	\$28,000	\$0	\$28,000
54691	Repair & Maint. - Sewer Lines	\$44,976	\$36,000	\$54,000	\$54,000	\$54,000	\$0	\$54,000
54692	Repair & Maint. - Water Meters	\$25,752	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
54694	Repair & Maint. - Lift Stations	\$74,693	\$60,000	\$60,000	\$70,000	\$70,000	\$15,000	\$85,000
54720	Copy Machine Supplies	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expenses	\$4,697	\$6,000	\$6,000	\$6,000	\$6,300	\$0	\$6,300
54800	Promotional Activities	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54930	Classified Advertising	\$346	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$1,143	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55120	Computer Expenses	\$896	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$1,300
55210	Fuel & Oil	\$77,234	\$95,000	\$95,000	\$95,000	\$95,000	\$0	\$95,000
55220	Tires & Filters	\$6,476	\$7,000	\$8,000	\$8,000	\$9,000	\$0	\$9,000
55229	Meter Replacement (water & reclaimed)	\$25,394	\$40,000	\$40,000	\$40,000	\$44,000	\$0	\$44,000
55230	Operating Supplies	\$4,355	\$4,000	\$3,000	\$3,000	\$4,000	\$0	\$4,000
55231	Testing & Samples	\$22,299	\$24,000	\$24,000	\$24,000	\$25,000	\$2,400	\$27,400
55232	Water Meters (400 new accts)	\$32,862	\$15,000	\$15,000	\$25,000	\$25,000	\$35,000	\$60,000
55233	Chlorine	\$83,211	\$90,000	\$90,000	\$90,000	\$94,000	\$0	\$94,000
55234	Backflow Devices	\$2,638	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55240	Uniforms	\$8,579	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$10,300
55260	Janitorial Supplies	\$1,495	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55270	Small Tools & Equipment	\$10,428	\$30,000	\$30,000	\$12,000	\$30,000	\$0	\$30,000
55278	New Software	\$11,827	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
55282	Chemicals - Water Plants	\$21,735	\$25,000	\$25,000	\$25,000	\$35,000	\$0	\$35,000
55283	Chemicals - Sewer Plants	\$17,023	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000
55284	Lab Supplies	\$18,622	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
55290	Protective Clothing	\$4,806	\$5,750	\$5,750	\$5,750	\$6,500	\$0	\$6,500
55410	Subscriptions	\$111	\$250	\$250	\$250	\$250	\$0	\$250
55411	Dues & Registrations-Employees	\$1,631	\$3,000	\$3,000	\$3,000	\$3,000	\$1,200	\$4,200
55412	Dues & Registrations-Facilities	\$3,050	\$3,000	\$8,000	\$8,000	\$3,000	\$0	\$3,000
55430	Employee Development	\$6,941	\$8,000	\$8,000	\$8,000	\$8,000	\$2,300	\$10,300
56970	Amortization	\$20,529	\$0	\$0	\$20,530	\$20,530	\$0	\$20,530
59130	T/fer to General-City Engineer (20%)	\$8,620	\$0	\$0	\$0	\$0	\$0	\$0
59130	T/fer to General-Audit/Admin. Services	\$574,000	\$602,700	\$602,700	\$602,700	\$632,835	\$0	\$632,835
59130	21380 T/fer to General-Utility Billing	\$483,646	\$574,002	\$574,002	\$557,688	\$611,036	\$0	\$611,036
59115	23810 T/fer to Stormwater (20% Eng)	\$0	\$34,504	\$34,504	\$38,674	\$42,058	\$0	\$42,058
59130	21910 Transfer to Gen Fund - Operator (16%)	\$0	\$0	\$6,111	\$6,111	\$6,196	\$0	\$6,196
	<b>Total Operating</b>	<b>\$2,664,654</b>	<b>\$2,980,932</b>	<b>\$3,058,218</b>	<b>\$3,053,604</b>	<b>\$3,184,405</b>	<b>\$65,900</b>	<b>\$3,250,305</b>
	<b>Sub-Total - Payroll &amp; Operating Expenditures</b>	<b>\$4,446,550</b>	<b>\$4,913,083</b>	<b>\$4,996,011</b>	<b>\$4,973,773</b>	<b>\$5,254,504</b>	<b>\$168,066</b>	<b>\$5,422,570</b>

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57110	Debt Service - Principal	\$850,000	\$880,000	\$880,000	\$880,000	\$915,000	\$0	\$915,000
57210	Debt Service - Interest	\$1,050,983	\$960,225	\$960,225	\$960,225	\$927,200	\$0	\$927,200
59110	Transfer to Renewal & Replacement Fund	\$193,600	\$230,000	\$230,000	\$230,000	\$347,100	\$0	\$347,100
59111	Transfer to Revenue Generation Fund	\$51,000	\$51,000	\$51,000	\$51,000	\$0	\$0	\$0
59130	21341 Transfer to Gen Fund - IS Spec Proj	\$71,598	\$95,013	\$100,461	\$100,461	\$51,156	\$0	\$51,156
59130	21342 Transfer to Gen Fund - Records Mgmt	\$19,230	\$20,059	\$20,059	\$20,059	\$24,406	\$0	\$24,406
59130	21343 Transfer to Gen Fund - KIVA	\$0	\$0	\$29,027	\$29,027	\$0	\$0	\$0
59161	Transfer to Capital Projects Fund #311	\$350,000	\$950,000	\$1,282,800	\$1,282,800	\$750,000	\$0	\$750,000
57150	Lease Purchase - Principal (SCADA)	\$64,082	\$0	\$0	\$0	\$0	\$0	\$0
57250	Lease Purchase - Interest (SCADA)	\$3,393	\$0	\$0	\$0	\$0	\$0	\$0
61000	Land	\$254	\$0	\$0	\$0	\$0	\$0	\$0
62100	Plants and Main	\$520,294	\$403,000	\$313,000	\$240,000	\$0	\$245,400	\$245,400
64000	Equipment-General	\$36,519	\$70,150	\$58,004	\$70,150	\$0	\$44,200	\$44,200
64100	Vehicles	\$39,858	\$121,000	\$121,000	\$121,000	\$0	\$38,000	\$38,000
64200	Data Processing Equipment	\$8,727	\$38,000	\$34,325	\$34,325	\$0	\$89,500	\$89,500
64300	Furniture / Equipment	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
64400	Machinery	\$31,711	\$0	\$12,146	\$0	\$0	\$0	\$0
65000	30028 CIP - Elect imp to WTP #2	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000
65000	30064 CIP - Elect imp to WTP #3	\$0	\$225,000	\$315,000	\$150,000	\$155,000	\$0	\$155,000
	Transfer to Balance Sheet - 3600	(\$1,551,445)						
	Transfer to Balance Sheet - 3610	(\$127,598)						
	Transfer to Balance Sheet - 3620	\$0						
	Transfer to Balance Sheet - 3640	(\$145,602)						
	<b>Sub-Total - Non Operating Expenditures</b>	\$1,466,604	\$4,043,447	\$4,407,047	\$4,169,047	\$3,169,862	\$747,100	\$3,916,962
	<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	\$5,913,154	\$8,956,530	\$9,403,058	\$9,142,820	\$8,424,366	\$915,166	\$9,339,532
59990	Appropriations to Fund Balance	\$2,092,116	\$0	\$0	\$0	(\$23,366)	\$0	(\$23,366)
	<b>TOTAL WATER &amp; SEWER EXPENDITURES AND APPROPRIATIONS TO (FROM) FUND BALANCE</b>	\$8,005,270	\$8,956,530	\$9,403,058	\$9,142,820	\$8,401,000	\$915,166	\$9,316,166

Net Assets less Net Capital

Net Assets - October 1	\$14,286,620	\$7,155,180	\$7,696,576	\$7,696,576	\$6,870,456		\$6,870,456
Appropriations to (from) Fund Balance	\$2,092,116	(\$1,057,830)	(\$1,504,358)	(\$826,120)	(\$23,366)	(\$915,166)	(\$938,532)
Net Assets - September 30	\$16,378,736	\$6,097,350	\$6,192,218	\$6,870,456	\$6,847,090		\$5,931,924

Non-cash Adjustments:	
Compensated Absences	\$803
Depreciation	(\$1,536,355)
Fixed Asset transfer from UB	\$71,939
Plants & Main Contribution	\$453,435
Bad Debt	(\$18,825)
Loss on Asset Disposal	(\$25,491)
Misc	(\$54)
Total Adjustments	(\$1,054,548)
Total Net Assets per CAFR	\$15,324,188

Total Net Assets consist of:	
Cash	\$3,290,869
Cash w/ Fiscal Agent	\$755,673
Deposits	\$690,818
Other Current Assets	\$2,180,477
Other Noncurrent Assets	\$2,274,757
Other Current Liabilities	(\$1,496,018)
Capital Assets (net of related debt)	\$7,627,612

<b>Transfer to Gen Fund - IS Special Projects 1341</b>	
<b>Allocation Breakdown:</b>	
General Fund	\$210,415
Water & Sewer	\$51,156
Stormwater	\$2,073
Development Services	\$10,363
	\$274,007
<b>Transfer to Gen Fund - IS Records Mgmt 1342</b>	
<b>Allocation Breakdown:</b>	
General Fund	\$132,739
Water & Sewer	\$24,406
Development Services	\$36,920
Stormwater	\$23,169
Solid Waste	\$6,374
	\$223,608

<b>Plants &amp; Mains:</b>	
2 New Clarifier Drive Unit-WWTP	\$23,600
Design effluent filter upgrade	\$40,000
New Clarifier drive unit-EWWTP	\$11,800
Pilot study- Air stripper/PAC tower	\$20,000
West Force Main Reroute	\$150,000
	\$245,400

<b>Vehicles:</b>	
F-250 4wheel-drive -replace Ut#4	\$20,000
F150- replace Ut# 15	\$18,000
	\$38,000

<b>Furniture / Equipment</b>	
Replacement Lab Equipment	\$30,000

<b>Equipment -General:</b>	
8' Disc Harrow	\$4,000
6" diesel powered trash pump w/silent pack	\$37,000
C1-17 Chlorine Analyzer replace WTP1	\$3,200
	\$44,200

<b>Data Processing:</b>	
Fiber Termination Equipment	\$20,000
Fiber Line Installation	\$20,000
Phone equipment	\$20,000
Data Connectivity	\$20,000
Computer for Operation Bldg	\$2,000
1- Lap top	\$2,500
1- Lap top w/ docking station	\$3,000
Computer-Fern	\$2,000
	\$89,500