

Account Number	Account Description	FY 05/06 Actual	Original FY 06/07 Budget	Revised FY 06/07 Budget	Projected FY 06/07 Actual/Est	Baseline FY 07/08 Budget	New FY 07/08 Budget	Total FY 07/08 Budget
51210	Salaries	\$1,312,861	\$1,525,332	\$1,493,232	\$1,450,000	\$1,545,271	\$101,758	\$1,647,029
51210	Sick Leave Purchase	\$18,316	\$19,938	\$19,938	\$19,938	\$18,164	\$0	\$18,164
51214	Overtime Salaries	\$66,027	\$62,487	\$62,487	\$62,487	\$63,225	\$4,813	\$68,038
52110	F.I.C.A. Taxes	\$102,483	\$120,969	\$120,969	\$117,250	\$123,377	\$7,966	\$131,343
52310	Health Insurance/Life Insurance	\$142,668	\$196,175	\$196,175	\$192,000	\$200,423	\$13,724	\$214,147
52320	Workmen's Comp. Ins.	\$41,649	\$46,395	\$46,395	\$44,500	\$43,471	\$3,328	\$46,799
52330	Pension Expense	\$151,630	\$200,969	\$205,298	\$195,929	\$219,599	\$14,387	\$233,986
	Total Payroll	\$1,835,634	\$2,172,265	\$2,144,494	\$2,082,104	\$2,213,530	\$145,976	\$2,359,506
53111	Other Legal Services	\$24,602	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
53130	Bond Trustee Fees	\$1,485	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53140	Pre-Employment/Physicals	\$1,890	\$2,500	\$3,000	\$2,500	\$2,500	\$0	\$2,500
53160	Consulting Engineer	\$24,639	\$70,000	\$80,000	\$60,000	\$70,000	\$0	\$70,000
53180	Consultant Services	\$0	\$20,000	\$10,000	\$5,000	\$25,000	\$0	\$25,000
53186	Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53411	Bank Service Charges	\$25,689	\$29,600	\$29,600	\$29,600	\$29,600	\$0	\$29,600
53680	Unrecognized Gain/Loss	\$3,027	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$16,375	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$40,000
54010	Travel & Per Diem	\$3,714	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$3,500
54110	Telephone	\$8,011	\$9,000	\$9,242	\$9,242	\$9,000	\$0	\$9,000
54210	Postage	\$104	\$300	\$300	\$300	\$300	\$0	\$300
54310	Utility Services ('08-incr for new bldg)	\$620,607	\$600,000	\$600,000	\$660,000	\$680,000	\$24,000	\$704,000
54320	Sludge Disposal	\$181,304	\$175,000	\$220,000	\$175,000	\$175,000	\$0	\$175,000
54410	Equipment Rental	\$200	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54501	Collection Service Fee	\$1,226	\$1,200	\$1,200	\$1,200	\$1,300	\$0	\$1,300
54511	General Insurance Settlements	\$37,500	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$41,736	\$31,500	\$37,500	\$31,500	\$31,500	\$0	\$31,500
54633	Maintenance Agreements	\$500	\$500	\$1,900	\$1,900	\$2,200	\$0	\$2,200
54640	Repair & Maint. - Communications	\$1,375	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54650	Repair & Maint. - Vehicles	\$14,419	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$16,000
54660	Repair & Maint. - Buildings ('08-incr for new bld)	\$1,842	\$7,000	\$7,000	\$7,000	\$7,000	\$10,000	\$17,000
54670	Repair & Maint. - Fire Hydrants	\$7,839	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants (paint WTP#2)	\$72,472	\$56,000	\$66,000	\$56,000	\$53,300	\$15,000	\$68,300
54680	Repair & Maint. - Sewer Plants	\$87,608	\$95,000	\$95,000	\$95,000	\$87,000	\$0	\$87,000
54681	Repair & Maint. - Reclaimed Water	\$19,978	\$33,000	\$33,000	\$27,000	\$27,000	\$0	\$27,000
54682	Repair & Maint. - Grounds	\$0	\$0	\$9,000	\$0	\$12,700	\$12,000	\$24,700
54690	Repair & Maint. - Water Lines	\$26,075	\$28,000	\$28,000	\$28,000	\$28,000	\$0	\$28,000
54691	Repair & Maint. - Sewer Lines	\$37,522	\$54,000	\$49,400	\$54,000	\$54,000	\$0	\$54,000
54692	Repair & Maint. - Water Meters	\$15,052	\$15,000	\$15,000	\$15,000	\$16,000	\$0	\$16,000
54694	Repair & Maint. - Lift Stations	\$66,679	\$85,000	\$85,000	\$85,000	\$85,000	\$0	\$85,000
54720	Copy Machine Supplies	\$0	\$1,000	\$500	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expenses	\$4,944	\$6,300	\$6,300	\$6,300	\$6,300	\$0	\$6,300
54800	Promotional Activities	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54930	Classified Advertising	\$992	\$1,000	\$1,500	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$1,483	\$1,500	\$1,600	\$1,500	\$1,500	\$0	\$1,500
55120	Computer Expenses	\$1,345	\$1,300	\$1,300	\$1,300	\$1,400	\$0	\$1,400
55210	Fuel & Oil	\$96,461	\$95,000	\$95,000	\$95,000	\$95,000	\$0	\$95,000
55220	Tires & Filters	\$8,429	\$9,000	\$10,000	\$9,000	\$10,000	\$0	\$10,000
55229	Meter Replacement (water & reclaimed)	\$39,201	\$44,000	\$43,000	\$44,000	\$44,000	\$0	\$44,000
55230	Operating Supplies	\$2,486	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$4,000
55231	Testing & Samples	\$17,485	\$27,400	\$30,000	\$27,400	\$30,000	\$0	\$30,000
55232	Water Meters	\$34,910	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000
55233	Chlorine	\$108,569	\$94,000	\$125,000	\$110,000	\$119,000	\$0	\$119,000
55234	Backflow Devices	\$0	\$2,500	\$2,500	\$2,500	\$5,000	\$0	\$5,000
55240	Uniforms	\$8,321	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$10,300
55260	Janitorial Supplies	\$1,497	\$1,500	\$2,000	\$1,500	\$1,500	\$0	\$1,500
55270	Small Tools & Equipment	\$10,544	\$30,000	\$28,000	\$30,000	\$20,000	\$0	\$20,000
55278	New Software	\$4,176	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
55282	Chemicals - Water Plants	\$16,755	\$35,000	\$25,000	\$35,000	\$26,000	\$0	\$26,000
55283	Chemicals - Sewer Plants	\$14,297	\$25,000	\$19,000	\$19,000	\$19,000	\$0	\$19,000
55284	Lab Supplies	\$16,894	\$30,000	\$30,000	\$20,000	\$20,000	\$0	\$20,000
55290	Protective Clothing	\$3,809	\$6,500	\$6,500	\$6,500	\$6,500	\$0	\$6,500
55410	Subscriptions	\$180	\$250	\$250	\$250	\$250	\$0	\$250
55411	Dues & Registrations-Employees	\$2,149	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$4,200
55412	Dues & Registrations-Facilities	\$8,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55430	Employee Development	\$5,535	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$10,300
56970	Amortization	\$20,529	\$20,530	\$20,530	\$20,530	\$20,530	\$0	\$20,530
	Total Operating	\$1,772,461	\$1,958,180	\$2,041,922	\$1,988,822	\$2,038,180	\$61,000	\$2,099,180
	Sub-Total - Payroll & Operating Expenditures	\$3,608,095	\$4,130,445	\$4,186,416	\$4,070,926	\$4,251,710	\$206,976	\$4,458,686

Account Number	Account Description	FY 05/06 Actual	Original FY 06/07 Budget	Revised FY 06/07 Budget	Projected FY 06/07 Actual/Est	Baseline FY 07/08 Budget	New FY 07/08 Budget	Total FY 07/08 Budget
57110	Debt Service - Principal	\$880,000	\$915,000	\$915,000	\$915,000	\$955,000	\$0	\$955,000
57210	Debt Service - Interest	\$1,019,621	\$927,200	\$927,200	\$927,200	\$890,600	\$0	\$890,600
	Total Debt Service	\$1,899,621	\$1,842,200	\$1,842,200	\$1,842,200	\$1,845,600	\$0	\$1,845,600
58110	Transfer to Renewal & Replacement Fund	\$230,000	\$347,100	\$347,100	\$347,100	\$387,500	\$0	\$387,500
58111	Transfer to Revenue Generation Fund	\$51,000	\$0	\$0	\$0	\$0	\$0	\$0
58115	23810 Transfer to Stormwater (20% Eng)	\$36,126	\$42,058	\$42,058	\$43,458	\$50,534	\$0	\$50,534
58130	21341 Transfer to Gen Fund - IS Spec Proj	\$70,691	\$51,156	\$62,629	\$62,629	\$9,684	\$0	\$9,684
58130	21342 Transfer to Gen Fund - Records Mgmt	\$12,760	\$24,406	\$24,406	\$24,406	\$10,271	\$0	\$10,271
58130	21343 Transfer to Gen Fund - KIVA	\$30,997	\$0	\$0	\$0	\$19,727	\$0	\$19,727
58130	21360 Transfer to General-Utility Billing	\$489,347	\$611,036	\$620,120	\$594,971	\$643,363	\$0	\$643,363
58130	21915 Transfer to Gen Fund - Operator (16%)	\$2,579	\$6,196	\$6,207	\$6,207	\$6,138	\$0	\$6,138
58130	24415 Transfer to General Fund (Proj Adm)	\$0	\$0	\$0	\$0	\$12,000	\$0	\$12,000
58130	Transfer to General - Audit/Admin Services	\$602,700	\$632,835	\$632,835	\$632,835	\$664,477	\$0	\$664,477
58161	Transfer to Capital Projects Fund #311	\$1,282,800	\$750,000	\$750,000	\$750,000	\$0	\$300,000	\$300,000
	Total Transfers	\$2,809,000	\$2,464,787	\$2,485,355	\$2,461,606	\$1,803,694	\$300,000	\$2,103,694
62100	Plants and Main	\$285,356	\$245,400	\$235,365	\$140,000	\$140,000	\$365,000	\$505,000
62100	30028 Plants and Main	\$0	\$0	\$26,304	\$0	\$0	\$0	\$0
64000	Equipment-General	\$31,012	\$44,200	\$44,200	\$44,200	\$0	\$12,600	\$12,600
64100	Vehicles	\$113,680	\$38,000	\$38,000	\$38,000	\$0	\$191,000	\$191,000
64200	Data Processing Equipment	\$0	\$89,500	\$88,100	\$88,100	\$0	\$3,200	\$3,200
64300	Furniture / Equipment	\$0	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0
64400	Machinery	\$2,429	\$0	\$0	\$0	\$0	\$29,000	\$29,000
65000	30028 CIP - Elect imp to WTP #2	\$0	\$300,000	\$300,000	\$30,000	\$270,000	\$0	\$270,000
65000	30051 CIP - Town Center Sewer	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
65000	30064 CIP - Elect imp to WTP #3	\$112,953	\$155,000	\$209,893	\$209,983	\$0	\$0	\$0
	Total Capital	\$545,430	\$902,100	\$971,862	\$580,283	\$460,000	\$600,800	\$1,060,800
	Transfer to Balance Sheet - 3600	(\$1,425,430)						
	Transfer to Balance Sheet - 3610	(\$210,796)						
	Transfer to Balance Sheet - 3620	(\$34,037)						
	Transfer to Balance Sheet - 3640	(\$223,246)						
	To Balance Sheet	(\$1,893,509)	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$6,968,637	\$9,339,532	\$9,485,833	\$8,955,015	\$8,361,004	\$1,107,776	\$9,468,780

Net Assets less Net Capital

CHANGE IN FUND EQUITY

FUND EQUITY - October 1	1-	\$15,468,630	\$6,870,456	\$8,526,433	\$8,526,433	\$7,609,918		\$7,609,918
Appropriation TO (FROM) Fund Balance		\$2,315,539	(\$938,532)	(\$1,084,833)	(\$916,515)	\$314,496	(\$1,107,776)	(\$793,280)
FUND EQUITY - September 30		\$17,784,169	\$5,931,924	\$7,441,600	\$7,609,918	\$7,924,414		\$6,816,638

Non-cash Adjustments:			
Compensated Absences	\$1,500		
Depreciation	(\$1,539,913)		
Plants & Main Contribution	\$280,186		
Bad Debt	(\$71,260)		
Loss on Asset Disposal	(\$2,170)		
Misc	\$64		
Total Adjustments	(\$1,331,593)	(\$1,331,593)	
Total Net Assets per CAFR		\$16,452,576	

Total Net Assets Consist of:
Cash - \$4,358,427
Cash w/ Fiscal Agent - \$749,968
Deposits - \$736,517
Other Current Assets - \$2,006,315
Restricted Investments - \$1,970,546
Other Noncurrent Assets - \$359,581
Other Current Liabilities - (\$1,654,921)
Capital Assets (net of related debt) - \$7,926,143

Transfer to Gen Fund - IS Special Projects 1341	
Allocation Breakdown:	
General Fund	\$117,246
Water & Sewer	\$9,684
Stormwater	\$1,614
Development Services	<u>\$4,842</u>
	\$133,386
Transfer to Gen Fund - IS Records Mgmt 1342	
Allocation Breakdown:	
General Fund	\$112,784
Water & Sewer	\$10,271
Development Services	\$8,405
Stormwater	\$18,896
Solid Waste	\$3,033
	<u>\$153,389</u>
Transfer to Gen Fund - IS KIVA 1343	
Allocation Breakdown:	
General Fund	\$55,083
Water & Sewer	\$19,727
Development Services	\$125,040
Storm Water	<u>\$5,916</u>
	\$205,766

Plants and Main:		Vehicles	
Corrosion Study & Remediation	\$50,000	F-150 (replace #14)	\$21,000
Transducers for WTP#1 tanks	\$20,000	Dump Truck(replace #6)	\$140,000
NO 1st Addition Water Main Repl.	\$250,000	F-350 w/ space master utility body (replace #3)	\$30,000
Stationary generators w/ auto t/fer switch (2)	<u>\$45,000</u>		<u>\$191,000</u>
	\$365,000		
Equipment - General:		Data Processing	
Concrete Saw	\$1,500	New lap top computer	\$3,200
Mud Pump	\$1,800		
		Machinery:	
Refrigerated Composite Sampler	\$7,000	Tractor	\$29,000
Tommy Lift	<u>\$2,300</u>		
	\$12,600		

1- Beginning fund balance increased in 3600 due to corresponding decrease in 3640 as a result of a 2002 prior period adjustment of \$144,442 (see note detail in 3640 - 2000 Utility Construction Fund).