

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Salaries	\$1,440,863	\$1,647,029	\$1,631,029	\$1,625,000	\$1,653,196	\$38,126	\$1,691,322
51210	Sick Leave Purchase	\$15,889	\$18,164	\$18,164	\$13,210	\$17,643	\$0	\$17,643
51214	Overtime Salaries	\$56,427	\$68,038	\$68,038	\$60,000	\$66,567	\$1,906	\$68,473
52110	F.I.C.A. Taxes	\$111,471	\$131,343	\$131,490	\$130,495	\$130,515	\$3,063	\$133,578
52310	Health Insurance/Life Insurance	\$167,264	\$214,147	\$214,147	\$214,147	\$221,619	\$240	\$221,859
52320	Workmen's Comp. Ins.	\$41,155	\$46,799	\$46,799	\$46,799	\$46,719	\$1,367	\$48,086
52330	Pension Expense	\$186,234	\$233,986	\$233,986	\$232,231	\$260,871	\$6,005	\$266,876
<b>Total Payroll</b>		<b>\$2,019,303</b>	<b>\$2,359,506</b>	<b>\$2,343,653</b>	<b>\$2,321,882</b>	<b>\$2,397,130</b>	<b>\$50,707</b>	<b>\$2,447,837</b>
53111	Other Legal Services	\$78,003	\$30,000	\$30,000	\$15,000	\$30,000	\$0	\$30,000
53130	Bond Trustee Fees	\$1,785	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53140	Pre-Employment/Physicals	\$2,620	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
53160	Consulting Engineer	\$73,262	\$70,000	\$70,000	\$70,000	\$70,000	\$0	\$70,000
53180	Consultant Services	\$7,666	\$25,000	\$61,400	\$61,400	\$30,000	\$0	\$30,000
53411	Bank Service Charges	\$27,031	\$29,600	\$29,600	\$29,600	\$29,600	\$0	\$29,600
53680	Unrecognized Gain/Loss	(\$448)	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$27,829	\$40,000	\$40,000	\$32,000	\$35,000	\$0	\$35,000
54010	Travel & Per Diem	\$1,693	\$3,500	\$4,000	\$4,000	\$3,500	\$0	\$3,500
54110	Telephone	\$7,979	\$9,000	\$8,853	\$8,853	\$9,500	\$0	\$9,500
54210	Postage	\$135	\$300	\$1,000	\$1,000	\$300	\$0	\$300
54310	Utility Services ('08-incr for new bldg)	\$641,439	\$704,000	\$704,000	\$720,000	\$740,000	\$0	\$740,000
54320	Sludge Disposal	\$214,410	\$175,000	\$215,000	\$215,000	\$230,000	\$0	\$230,000
54410	Equipment Rental	\$441	\$3,000	\$3,000	\$1,000	\$2,000	\$0	\$2,000
54501	Collection Service Fee	\$1,149	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$1,300
54511	General Insurance Settlements	\$30,029	\$0	\$30,029	\$30,029	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$36,146	\$31,500	\$37,000	\$40,000	\$45,000	\$0	\$45,000
54633	Maintenance Agreements	\$1,837	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
54640	Repair & Maint. - Communications	\$1,249	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54650	Repair & Maint. - Vehicles	\$10,979	\$16,000	\$17,217	\$17,217	\$16,000	\$0	\$16,000
54660	Repair & Maint. - Buildings ('08-incr for new bldg)	\$6,413	\$17,000	\$22,507	\$17,000	\$17,000	\$0	\$17,000
54670	Repair & Maint. - Fire Hydrants	\$8,769	\$9,000	\$12,000	\$12,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants (paint WTP#2)	\$55,855	\$68,300	\$105,300	\$68,300	\$75,000	\$0	\$75,000
54680	Repair & Maint. - Sewer Plants	\$86,866	\$87,000	\$112,000	\$112,000	\$87,000	\$0	\$87,000
54681	Repair & Maint. - Reclaimed Water	\$30,239	\$27,000	\$27,000	\$20,000	\$20,000	\$0	\$20,000
54682	Repair & Maint. - Grounds	\$5,014	\$24,700	\$24,700	\$24,700	\$24,700	\$0	\$24,700
54690	Repair & Maint. - Water Lines	\$16,005	\$28,000	\$33,000	\$33,000	\$25,000	\$0	\$25,000
54691	Repair & Maint. - Sewer Lines	\$14,721	\$54,000	\$41,500	\$41,500	\$50,000	\$0	\$50,000
54692	Repair & Maint. - Water Meters	\$1,281	\$16,000	\$16,000	\$6,000	\$12,000	\$0	\$12,000
54694	Repair & Maint. - Lift Stations	\$68,658	\$85,000	\$85,000	\$80,000	\$80,000	\$0	\$80,000
54720	Copy Machine Supplies	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expenses	\$6,180	\$6,300	\$6,300	\$6,300	\$6,300	\$0	\$6,300
54800	Promotional ('09 Water Conservation)	\$0	\$500	\$500	\$500	\$500	\$5,000	\$5,500
54930	Classified Advertising	\$1,433	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$1,506	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$2,000
55120	Computer Expenses	\$1,297	\$1,400	\$1,400	\$1,400	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$92,409	\$95,000	\$111,000	\$111,000	\$115,000	\$0	\$115,000
55220	Tires & Filters	\$9,910	\$10,000	\$14,000	\$12,000	\$13,000	\$0	\$13,000
55229	Meter Replacement (water & reclaimed)	\$18,591	\$44,000	\$44,000	\$20,000	\$40,000	\$0	\$40,000
55230	Operating Supplies	\$1,769	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$4,000
55231	Testing & Samples	\$24,787	\$30,000	\$38,000	\$30,000	\$40,300	\$0	\$40,300
55232	Water Meters	\$44,766	\$60,000	\$48,700	\$10,000	\$40,000	\$0	\$40,000
55233	Chlorine	\$118,579	\$119,000	\$128,100	\$128,100	\$125,000	\$0	\$125,000
55234	Backflow Devices	\$2,405	\$5,000	\$5,000	\$2,500	\$4,000	\$0	\$4,000
55240	Uniforms	\$7,957	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$10,300
55260	Janitorial Supplies	\$1,745	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$2,200
55270	Small Tools & Equipment	\$20,848	\$20,000	\$19,000	\$15,000	\$15,000	\$0	\$15,000
55278	New Software	\$3,406	\$15,000	\$7,000	\$3,000	\$5,000	\$0	\$5,000
55282	Chemicals - Water Plants	\$20,700	\$26,000	\$26,000	\$26,000	\$26,000	\$0	\$26,000
55283	Chemicals - Sewer Plants	\$14,268	\$19,000	\$26,500	\$26,500	\$25,000	\$0	\$25,000
55284	Lab Supplies	\$10,274	\$20,000	\$20,000	\$20,000	\$22,000	\$0	\$22,000
55290	Protective Clothing	\$5,186	\$6,500	\$6,500	\$6,500	\$7,100	\$0	\$7,100
55410	Subscriptions	\$29	\$250	\$250	\$250	\$250	\$0	\$250
55411	Dues & Registrations-Employees	\$2,323	\$4,200	\$4,200	\$2,500	\$4,500	\$0	\$4,500
55412	Dues & Registrations-Facilities	\$2,050	\$3,000	\$3,000	\$2,500	\$3,000	\$0	\$3,000
55430	Employee Development	\$7,877	\$10,300	\$11,300	\$10,300	\$9,500	\$0	\$9,500
56970	Amortization	\$20,529	\$20,530	\$20,530	\$20,530	\$20,530	\$0	\$20,530
<b>Total Operating</b>		<b>\$1,899,879</b>	<b>\$2,099,180</b>	<b>\$2,301,686</b>	<b>\$2,145,279</b>	<b>\$2,196,080</b>	<b>\$5,000</b>	<b>\$2,201,080</b>
<b>Sub-Total - Payroll &amp; Operating Expenditures</b>		<b>\$3,919,182</b>	<b>\$4,458,686</b>	<b>\$4,645,339</b>	<b>\$4,467,161</b>	<b>\$4,593,210</b>	<b>\$55,707</b>	<b>\$4,648,917</b>

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
57110	Debt Service - Principal	\$915,000	\$955,000	\$955,000	\$955,000	\$990,000	\$0	\$990,000
57210	Debt Service - Interest	\$986,596	\$890,600	\$890,600	\$890,600	\$851,525	\$0	\$851,525
	<b>Total Debt Service</b>	<b>\$1,901,596</b>	<b>\$1,845,600</b>	<b>\$1,845,600</b>	<b>\$1,845,600</b>	<b>\$1,841,525</b>	<b>\$0</b>	<b>\$1,841,525</b>
58110	Transfer to Renewal & Replacement Fund	\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
58115	23810 Transfer to Stormwater (20% Eng)	\$42,614	\$50,534	\$50,534	\$50,534	\$40,057	\$0	\$40,057
58130	21341 Transfer to Gen Fund - IS Spec Proj	\$23,527	\$9,684	\$16,788	\$16,788	\$10,995	\$0	\$10,995
58130	21342 Transfer to Gen Fund - Records Mgmt	\$10,588	\$10,271	\$11,468	\$11,468	\$45,403	\$0	\$45,403
58130	21343 Transfer to Gen Fund - Kiva	\$14,176	\$19,727	\$19,727	\$19,727	\$20,069	\$0	\$20,069
58130	21360 Transfer to General-Utility Billing	\$515,081	\$643,363	\$649,613	\$618,853	\$679,795	\$0	\$679,795
58130	21915 Transfer to Gen Fund - Operator (16%)	\$5,619	\$6,138	\$6,138	\$6,090	\$6,393	\$0	\$6,393
58130	24415 Transfer to General Fund (Proj Adm)	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
58130	Transfer to General - Audit/Admin Services	\$632,835	\$664,477	\$664,477	\$664,477	\$697,701	\$0	\$697,701
58161	Transfer to Capital Projects Fund #311	\$750,000	\$300,000	\$300,000	\$300,000	\$0	\$0	\$0
	<b>Total Transfers</b>	<b>\$2,341,540</b>	<b>\$2,103,694</b>	<b>\$2,118,245</b>	<b>\$2,073,896</b>	<b>\$1,712,413</b>	<b>\$0</b>	<b>\$1,712,413</b>
62100	Plants and Main	\$973,280	\$505,000	\$111,500	\$50,000	\$0	\$338,000	\$338,000
64000	Equipment-General	\$36,553	\$12,600	\$47,600	\$47,600	\$0	\$61,100	\$61,100
64100	Vehicles	\$37,695	\$191,000	\$106,000	\$106,000	\$0	\$48,000	\$48,000
64200	Data Processing Equipment	\$64,067	\$3,200	\$8,200	\$8,200	\$0	\$6,100	\$6,100
64400	Machinery	\$13,274	\$29,000	\$31,000	\$31,000	\$0	\$4,000	\$4,000
65000	30028 CIP - Elect imp to WTP #2	\$15,591	\$270,000	\$25,000	\$25,000	\$300,000	\$0	\$300,000
65000	30051 CIP - Town Center Sewer	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0
65000	30064 CIP - Elect imp to WTP #3	\$195,139	\$0	\$0	\$30,000	\$0	\$0	\$0
65000	30123 CIP - West Force Main Reroute	\$11,590	\$0	\$50,000	\$37,487	\$0	\$0	\$0
65000	30129 CIP - NO 1ST Addition Water Main	\$0	\$0	\$50,000	\$50,000	\$500,000	\$0	\$500,000
	<b>Total Capital</b>	<b>\$1,347,189</b>	<b>\$1,060,800</b>	<b>\$479,300</b>	<b>\$385,287</b>	<b>\$800,000</b>	<b>\$457,200</b>	<b>\$1,257,200</b>
	Transfer to Balance Sheet - 3600	(\$2,262,189)						
	Transfer to Balance Sheet - 3610	(\$207,842)						
	Transfer to Balance Sheet - 3620	(\$110,235)						
	Transfer to Balance Sheet - 3640	(\$4,505)						
	<b>To Balance Sheet</b>	<b>(\$2,584,771)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$6,924,736</b>	<b>\$9,468,780</b>	<b>\$9,088,484</b>	<b>\$8,771,944</b>	<b>\$8,947,148</b>	<b>\$512,907</b>	<b>\$9,460,055</b>

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Balance

FUND EQUITY - September 30

Non-cash Adjustments:

Compensated Absences	(\$22,594)
Depreciation	(\$1,568,554)
Plants & Main Contribution	\$895,868
Fixed Asset Transfer	\$3,022
Bad Debt	(\$25,631)
Asset Disposition	\$1,203
Misc	\$43
Total Adjustments	(\$716,643)
<b>Total Net Assets per CAFR</b>	<b>\$16,983,033</b>

Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
\$16,452,576	\$7,609,918	\$8,103,599	\$8,103,599	\$7,306,879	\$7,306,879
\$1,247,100	(\$793,280)	(\$406,260)	(\$796,720)	(\$874,998)	(\$512,907)
\$17,699,676	\$6,816,638	\$7,697,339	\$7,306,879	\$6,431,881	\$5,918,974

Total Net Assets Consist of:  
Cash - \$4,711,093  
Cash w/ Fiscal Agent - \$752,863  
Deposits - \$735,311  
Other Current Assets - \$1,298,091  
Restricted Investments - \$2,064,507  
Other Noncurrent Assets - \$339,053  
Other Current Liabilities - (\$1,797,319)  
Capital Assets (net of related debt) - \$8,879,434

<b>Transfer to Gen Fund - IS Special Projects 1341</b>	
<b>Allocation Breakdown:</b>	
General Fund	\$118,791
Water & Sewer	<b>\$10,995</b>
Stormwater	\$2,090
Development Services	\$4,712
	<b>\$136,588</b>
<b>Transfer to Gen Fund - IS Records Mgmt 1342</b>	
<b>Allocation Breakdown:</b>	
General Fund	\$77,413
Water & Sewer	<b>\$45,403</b>
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	\$3,121
	<b>\$154,023</b>
<b>Transfer to Gen Fund - IS KIVA 1343</b>	
<b>Allocation Breakdown:</b>	
General Fund	\$54,183
Water & Sewer	<b>\$20,069</b>
Development Services	\$120,410
Stormwater	\$6,020
	<b>\$200,682</b>

<b>Equipment - General:</b>	
Fluke power quality analyzer	\$2,600
Utility bed	\$12,300
Mobile radios (3)	\$8,200
Generator 60kw	\$38,000
	<b>\$61,100</b>
<b>Vehicles:</b>	
Ford Escape Hybrid (repl. #15)	\$25,000
F-250 (replace #5)	\$23,000
	<b>\$48,000</b>
<b>Machinery:</b>	
6' Bushhog	<b>\$4,000</b>

<b>Plants &amp; Main:</b>	
Sample taps for bact.&auto flushing devices (25)	\$25,000
CL17 for WTP#1 Non-repairable	\$4,000
LS pressure transducer	\$15,000
Storage tank resurfacing WTP #1 (T2)	\$115,000
Replace ortho skid @WTP#1	\$9,000
East Force Main re-route/design	\$50,000
Corrosion - Hydrotanks (2)	\$45,000
SR 46 Alt Water Study	\$75,000
	<b>\$338,000</b>

<b>Data Processing:</b>	
Personal Computer (2)	\$3,600
Laptop (Inst Tech)	\$2,500
	<b>\$6,100</b>