

# **CITY OF HAWTHORNE**

## **Annual Operating Budget Fiscal Year 2005 - 2006**

**Hawthorne, Florida**

## GENERAL FUND REVENUES

	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
PROP TX/CURRENT YR	167,917.00	167,715.29	180,666.25	183,235.45	161,678.84
PROP TX/PR YR/DELINQ	3,000.00	1,044.86	-	3,292.19	2,500.00
FIRE ASSESSMENT	-	-	-	-	52,061.00
CO OPTION GAS TAX	74,647.00	69,798.74	75,951.00	60,297.94	80,437.00
FRANCH FEE/CABLE TV	-	13.43	-	40.91	-
UTILITY TAX/FPL	58,000.00	49,622.14	54,000.00	35,671.50	54,500.00
UTILITY TAX/CLAY ELEC	9,000.00	8,942.65	8,400.00	7,202.76	9,715.00
UTILITY TAX/TELECOMMUNICATIONS	31,753.00	18,627.59	40,045.00	20,877.99	40,045.00
UTIL TAX/CITY WATER	10,500.00	9,876.60	10,104.00	7,312.79	9,675.00
OCCUPAT LICEN FEES	3,500.00	3,886.02	3,840.00	3,459.02	3,840.00
OLD TYME PARK PERMIT	500.00	445.64	480.00	182.32	480.00
BLDG PERMIT FEES/SIGN PERMITS	1,000.00	200.00	264.00	250.00	264.00
ANNEXATION FEES	-	300.00	-	300.00	-
SPECIAL EXCEPTIONS/PERMITS	500.00	1,000.00	1,200.00	-	1,200.00
SPECIAL TEMP. USE PERMIT	300.00	262.20	225.00	75.00	225.00
VARIANCE FEE	400.00	-	-	-	-
SITE PLAN REVIEW FEE/LDR COMP.	500.00	225.00	300.00	925.00	300.00
FEMA REIMBURSEMENT	-	-	-	113,540.52	-
GRANT/LLEBG	10,000.00	(408.95)	-	-	-
GRANT/ HAW. RED.TRUST	11,500.00	27,433.00	27,600.00	28,468.00	30,000.00
GRANT/LLEBG	-	3,570.00	-	-	-
ST REV/MUNICIPAL REV SHARING	43,341.00	47,969.45	49,488.00	33,900.72	52,342.00
ST REV/8 CENT GAS TAX	11,000.00	-	-	-	-
ST REV/ALCOHOL BEV TX/LICENSE	500.00	563.61	600.00	634.07	600.00
ST REV/HALF CT SALE TX	76,018.00	73,291.36	72,161.00	59,308.78	78,752.00
SHIP HOUSING GRANT ALACHUA CO	85,500.00	77,133.69	58,000.00	53,711.81	58,000.00
WATER-SEWER LATE FEES	-	7,652.69	-	8,565.57	8,000.00
REC SPONSOR/REG. FEES	30,000.00	8,738.46	-	410.00	-
FINE REVENUE/SHERIFF	12,000.00	20,618.46	12,000.00	25,211.68	20,000.00
CODE ENFORCEMENT FINE REVENUE	1,500.00	1,000.00	1,200.00	600.00	1,200.00
INTEREST REV/GF SAV	600.00	789.40	720.00	536.81	720.00
INT REV/HAW.RED.TRUST	400.00	589.62	480.00	239.36	480.00
INT REV/LLEBG TRUST	-	1.88	-	0.16	-
LAND LEASE	-	-	-	416.00	-
DONATIONS RECV/GF	-	200.00	-	-	-
MISC REVEN/CITY	5,300.00	31,160.56	5,300.00	6,364.87	5,300.00
XFER FROM WATER/UNRESTRICT	30,000.00	-	5,000.00	5,000.00	6,500.00
XFER FR SAN/UNRESTRICT	11,000.00	-	8,400.00	8,400.00	9,400.00
XFER FROM SEWER	-	-	24,000.00	24,000.00	16,948.00
	<b>690,176.00</b>	<b>632,263.39</b>	<b>640,424.25</b>	<b>692,431.22</b>	<b>705,162.84</b>

**NOTES:**

1. The FY '05-'06 Proposed Property Tax amount has been budgeted at \$161,678.84. This amount represents 96% of the amount to be collected at a Millage Rate of 4.5000. This represents a reduction in the Millage Rate from the FY '04-'05 rate of 5.4185. This amount also represents a 7.46% increase in taxable valuation within the City.
2. Fire Assessment represents 96% of the proceeds that would be generated from the proposed Fire Assessment formula. This Fire Assessment formula includes a \$60 fee for each residential unit. Non-residential property would be charged at 20 cents per square foot with a maximum charge of \$200. Vacant land would be charged at \$1 per acre with a minimum charge of \$10 and a maximum charge of \$100.

3. County Option Gas Tax, Municipal Revenue Sharing, and Half-Cent Sales Tax represent amounts forecasted by the Florida Department of Revenue's office.
4. The City of Hawthorne increased its Telecommunications Utility Tax during the current fiscal year. The projected increased revenue from this action is reflected in this budget.
5. The FY '04-'05 FEMA Reimbursement is balanced with expenditures of an equal value under Emergency Management.
6. The projected revenues for the Hawthorne Redevelopment Trust consist of tax increment for the downtown area and are balanced with expenditures of an equal value under Downtowm Redevelopment.
7. SHIP Housing grant has been budgeted at the same rate as the current year and is balanced by expenditures of equal value under SHIP Housing.
8. Water and Sewer Late Fees has previously been budgeted for within the Water and Sewer Funds and accounted for within the General Fund. The budgeted amounts of these items have been moved from the Water and Sewer Funds to the General Fund to reflect this practice. An equal reduction was made in the revenues of each of those funds as well.
9. The transfer of funds from the Water and Sewer funds have been set at 5% of the current year's budgeted revenues. The transfer from the Sanitation Fund was not fully adjusted because it does not have enough projected revenue to cash-flow the adjusted number. This transfer fund is the City's method of compensating the General Fund for Water and Sewer Funds' portion of shared costs (City Hall Operations, Equipment, Staffing, etc).
10. All other items reflect recent observed amounts.

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## GENERAL FUND EXPENDITURES

	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
COMMISSION AND ELECTIONS	19,700.00	18,599.55	19,700.00	13,088.53	19,700.00
ADMINISTRATION	246,403.00	257,608.18	246,512.61	179,610.94	296,879.52
STREET	147,974.00	152,411.75	165,071.13	141,863.34	161,043.72
FIRE	95,400.00	12,967.86	102,140.00	83,295.45	101,970.00
RECREATION	45,100.00	14,458.65	14,545.00	5,862.29	14,090.00
CODE ENFORCEMENT	4,500.00	4,860.00	5,280.00	3,610.18	5,280.00
EMERGENCY MANAGEMENT	-	-	-	113,540.52	-
SHIP HOUSING	85,500.00	98,493.50	58,000.00	64,320.00	58,000.00
DOWNTOWN REDEVELOPMENT	12,500.00	47,359.98	27,600.00	10,606.55	30,000.00
LLEBG TRUST	10,000.00	-	-	-	-
INTERFUND TRANSFERS	13,000.00	-	-	4,800.00	4,200.00
	<b>680,077.00</b>	<b>606,759.47</b>	<b>638,848.74</b>	<b>620,597.80</b>	<b>691,163.24</b>
REVENUES OVER EXPENDITURES	<b>10,099.00</b>	<b>25,503.92</b>	<b>1,575.51</b>	<b>71,833.42</b>	<b>13,999.60</b>

NOTES:

1. The General Fund is forecast to have \$13,999 in Revenues over Expenditures. Any revenue over expenditure amount will be used to increase the general fund reserves.
2. Departmental Budgets by line item are detailed on the following pages.

## GENERAL FUND EXPENDITURES BY LINE ITEM

COMMISSION AND ELECTIONS	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
ELECT OFFICIAL COMP	18,900.00	18,000.00	18,900.00	12,750.00	18,900.00
CITY ELECTION EXPENSE	800.00	599.55	800.00	338.53	800.00
	<b>19,700.00</b>	<b>18,599.55</b>	<b>19,700.00</b>	<b>13,088.53</b>	<b>19,700.00</b>
<b>ADMINISTRATION</b>					
ADMIN TRAVEL/TRAINING	10,000.00	13,656.20	13,000.00	8,857.78	16,000.00
ADMIN SALARY SHARE	100,215.00	86,974.98	86,320.07	68,477.42	119,051.52
ADMIN FICA SHARE	9,112.00	6,867.18	6,603.49	5,004.41	8,700.00
ADMIN-RETIREMENT	7,413.00	4,629.75	5,236.09	4,472.99	9,775.00
ADMIN EMPLOY HEALTH INS	15,663.00	13,964.85	14,352.96	13,303.52	21,603.00
ADMIN WORK COMP INS	2,000.00	2,333.55	800.00	927.52	950.00
ADMIN UNEMPL / FED MAND	1,200.00	-	-	-	-
ADMIN CONTR LABOR	12,000.00	34,639.62	16,000.00	11,361.25	16,000.00
ADMIN AUDIT EXPENSE	10,000.00	15,213.80	10,000.00	10,000.00	10,000.00
ADMIN TELEPHONE EXP	4,600.00	7,662.24	8,400.00	6,931.16	8,400.00
ADMIN ELECTRIC EXPENSE	3,500.00	3,040.17	3,600.00	2,482.56	3,600.00
ADMIN C.UTILS	1,200.00	1,626.60	1,200.00	1,448.01	1,800.00
ADMIN PUBLIC OFF INS	-	3,048.40	3,600.00	500.00	3,600.00
ADMIN PROP/LIAB INS	21,000.00	14,492.99	9,300.00	7,200.12	9,300.00
ADMIN BLDG REP/MAINT	3,000.00	2,596.44	6,000.00	(626.87)	6,000.00
ADMIN MISCELLANEOUS	-	1,704.34	3,000.00	2,115.51	3,000.00
ADMIN OFFICE EXPENSE	15,000.00	10,202.90	12,000.00	10,229.32	12,000.00
ADMIN DUES/DONATIONS	3,000.00	2,934.71	6,000.00	5,481.35	6,000.00
ADMIN CAPITAL OUTLAY	1,000.00	26.00	13,300.00	293.99	13,300.00
ADMIN LEGAL FEES	15,000.00	29,813.89	21,000.00	15,750.00	21,000.00
ADMIN LEGAL ADVERTS	7,500.00	2,179.57	2,400.00	1,128.54	2,400.00
ADMIN MUN.CODE UPDATE	-	-	4,400.00	4,272.36	4,400.00
MISC/OTHER THAN ADMIN***	4,000.00	-	-	-	-
	<b>246,403.00</b>	<b>257,608.18</b>	<b>246,512.61</b>	<b>179,610.94</b>	<b>296,879.52</b>
<b>STREETS</b>					
STREET SALARY SHARE	42,205.00	43,056.37	44,447.37	27,693.57	37,800.00
STREET FICA SHARE	3,229.00	3,237.87	3,400.22	2,069.95	3,570.00
STREET-RETIREMENT	2,532.00	1,762.84	1,005.82	766.60	1,056.00
STREET EMPLOY HEALTH INS	9,108.00	6,262.53	4,317.72	3,716.21	4,317.72
STREET WORK COMP	3,000.00	2,713.47	4,000.00	3,654.48	4,000.00
STREET ROLL OFFS	4,500.00	2,512.70	4,500.00	2,587.92	2,600.00
STREET LIGHT EXPENSE	31,500.00	38,312.28	40,000.00	32,624.83	40,000.00
STREET WATER	100.00	-	-	-	-
STREET PROP/LIAB INS	5,500.00	3,936.08	4,500.00	4,385.15	4,500.00
TRAFFIC SIGNAL REPAIRS	1,500.00	4,998.25	600.00	7,773.01	600.00
STREET EQUIP REP/MAINT	12,000.00	12,339.81	13,200.00	11,119.16	10,000.00
STREET ELECTRIC	500.00	2,835.22	-	-	-
STREET MISCELLANEOUS	2,600.00	2,403.73	2,600.00	1,729.62	2,600.00
STREET GAS/OIL/DIESEL	9,700.00	4,399.17	6,000.00	4,151.81	6,000.00
STREET GRADING/REPAIR	1,500.00	781.00	4,500.00	20,397.13	12,000.00
STREET R.O.WAY MAINT/CSX	2,500.00	11,866.90	9,000.00	8,009.40	9,000.00
STREET CAPITAL OUTLAY	16,000.00	10,993.53	23,000.00	11,184.50	23,000.00
	<b>147,974.00</b>	<b>152,411.75</b>	<b>165,071.13</b>	<b>141,863.34</b>	<b>161,043.72</b>

FIRE	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
FIRE CONTRACT/COUNTY	70,000.00	(3,106.50)	70,000.00	57,012.00	70,000.00
FIRE TELEPHONE	1,800.00	1,795.94	2,400.00	1,384.77	1,500.00
FIRE ELECTRIC	7,300.00	6,468.38	7,620.00	5,283.11	7,620.00
FIRE WATER	2,300.00	2,307.80	2,520.00	2,719.05	2,800.00
FIRE PROP/LIAB INS	5,500.00	3,936.08	3,200.00	3,626.89	3,650.00
FIRE EQUIP REP/MAINT	-	-	-	6.49	-
FIRE BLDG REP/MAINT	4,500.00	1,566.16	5,000.00	1,858.94	5,000.00
FIRE MISCELLANEOUS	-	-	-	4.20	-
FIRE OPER/NON-CAP	-	-	-	-	-
FIRE DEBT TO COUNTY	4,000.00	-	11,400.00	11,400.00	11,400.00
	<b>95,400.00</b>	<b>12,967.86</b>	<b>102,140.00</b>	<b>83,295.45</b>	<b>101,970.00</b>
<b>RECREATION</b>					
REC SALARY SHARE/ADMIN SERVICE	14,997.00	5,837.29			
REC RETIREMENT	900	237.22			
REC FICA SHARE	1,147.00	0			
REC EMPLOY HEALTH INS	1,423.00	247.92			
REC TELEPHONE	720.00	155.28			
REC WATER/SEWER	2,300.00	2,060.30	2,400.00	2,216.40	2,400.00
REC ELECTRIC	2,800.00	2,974.04	3,240.00	2,287.69	3,240.00
REC PROP/LIAB INS	3,000.00	2,567.91	2,200.00	3,043.44	3,050.00
REC MISCELLANEOUS	2,000.00	752.27	900.00	1,109.05	900.00
REC OPERATING EXP	10,000.00	1,258.58	1,680.00	(2,794.29)	1,500.00
REC UNIFORMS	10,000.00	1,943.65			
REC SPORTS EQUIPMENT	5,000.00	977.40			
REC CONCESSION	5,000.00	-			
REC DUES/DONATIONS	2,500.00	1,625.00	1,625.00	-	-
REC LAND IMPROVEMENTS	2,500.00	-	2,500.00	-	3,000.00
REC GRANT EXP.	-	299.50			
	<b>45,100.00</b>	<b>14,458.65</b>	<b>14,545.00</b>	<b>5,862.29</b>	<b>14,090.00</b>
<b>CODE ENFORCEMENT</b>					
CODES ENFORCE EXP	4,500.00	4,860.00	5,280.00	3,610.18	5,280.00
	<b>4,500.00</b>	<b>4,860.00</b>	<b>5,280.00</b>	<b>3,610.18</b>	<b>5,280.00</b>
<b>EMERGENCY MANAGEMENT</b>					
FEMA/DEBRI PICKUP(BOONE WASTE)			-	92,275.27	-
FEMA/SLUDGE HAULING(FL SEPTIC)			-	21,265.25	-
	-	-	-	<b>113,540.52</b>	-
<b>SHIP HOUSING</b>					
SHIP HOUSING LABOR/MATERIALS	68,400.00	83,682.00	58,000.00	58,085.00	58,000.00
SHIP HOUSING ADM/DEVEL.FEE ***	16,100.00	3,461.50	-	1,660.00	-
SHIP HOUSING PROG.DELIVERY****	1,000.00	11,350.00	-	4,575.00	-
	<b>85,500.00</b>	<b>98,493.50</b>	<b>58,000.00</b>	<b>64,320.00</b>	<b>58,000.00</b>
<b>DOWNTOWN REDEVELOPMENT</b>					
D'TOWN REDEV/CITY EXP ***	1,000.00	641.70	-	607.96	-
D'TOWN REDEV/TRUST EXP	11,500.00	41,943.28	27,600.00	9,998.59	30,000.00
HIST MUSEUM/EXPEND	-	4,775.00			
	<b>12,500.00</b>	<b>47,359.98</b>	<b>27,600.00</b>	<b>10,606.55</b>	<b>30,000.00</b>

LLEBG TRUST/EXPENDS***	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
LLEBG TRUST/EXPENDS***	10,000.00	-	-	-	-
	<b>10,000.00</b>	-	-	-	-
<b>INTERFUND TRANSFERS OUT</b>					
XFER TO USDA WATER/SEWER ACC.	-	-	-	4,800.00	4,200.00
INTERFUND XFER TO SEWER FUND	13,000.00	-	-	-	-
	<b>13,000.00</b>	-	-	<b>4,800.00</b>	<b>4,200.00</b>

NOTES:

Commission and Elections

1. These items contain no changes from the FY '04-'05 Budget.

Administration

1. Travel and Training has been increased to reflect the additional staffing level.
2. Salaries reflect an amount 5% increase over FY '04-'05. Salaries are not set until later in the budget process, so this line item is set at 5% to allow for any amount up to that.
3. FICA and Retirement also reflect a 5% increase over the current level.
4. Health Insurance reflects the current premium rate for all employees.
5. All other items reflect either current budgeted numbers or current projected amounts.

Streets

1. Projected Salaries of FY '04-'05 are less than the Budgeted amounts to reflect a reduction in the staffing level for the Public Works department. Salaries reflect an amount 5% increase over the projected FY '04-'05. Salaries are not set until later in the budget process, so this line item is set at 5% to allow for any amount up to that.
2. FICA and Retirement also reflect a 5% increase over the current level.
3. The Roll-Offs amount has been reduced to reflect current projected amounts.
4. Equipment Maintenance and Repair has been reduced to reflect reduced reflected maintenance costs associated with the replacement of several problematic pieces of equipment with new equipment.
5. Street Grading and Repair shows a significant over-budget amount in FY '04-'05 due to costs associated with repair of the streets following the hurricanes of 2004. The budgeted amount has been increased in FY '05-'06 to reflect a more aggressive street maintenance program.
6. All other items reflect either current budgeted numbers or current projected amounts.

Fire

1. All items reflect either current budgeted numbers or current projected amounts.

Recreation

1. All items reflect either current budgeted numbers or current projected amounts.

Code Enforcement

1. This item reflects the current budgeted amount.

Emergency Management

1. Expenditures in FY '04-'05 are balanced by a FEMA Reimbursement in an equal amount and reported within the revenues for the General Fund.

SHIP Housing

1. These items reflect current budgeted numbers and are balance by an equal revenue reported in the General Fund.

Downtown Redevelopment

1. This item is balanced by an equal revenue reported in the general fund.

Interfund Transfers Out

1. Transfers to the USDA Water/Sewer Account reflects a mandated transfer into a reserve account for our water and sewer funds.

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## WATER FUND

REVENUES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALE OF WATER (BILLS)	122,000.00	111,304.84	122,000.00	87,019.00	130,000.00
DISCONN/RECONN FEES	2,800.00	2,390.00	2,800.00	2,225.00	2,800.00
CUSTOMER LATE FEES	4,000.00	-	4,000.00	-	-
METER/WATER LINE INSTALL FEES	2,700.00	9,200.00	2,700.00	5,657.85	2,700.00
MISCELL INCOME	-	150.00			
INTEREST INC/WATER	500.00	467.42	500.00	343.30	500.00
XFER FR USDA WATER/SEWER ACC.	-	-	-	4,800.00	-
	<b>132,000.00</b>	<b>123,512.26</b>	<b>132,000.00</b>	<b>100,045.15</b>	<b>136,000.00</b>

EXPENDITURES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALARIES/WATER SHARE	26,265.00	27,851.33	28,949.65	18,301.94	30,396.00
FICA - WATER SHARE	2,009.00	2,038.30	2,214.60	1,455.82	2,325.00
RETIREMENT	1,576.00	2,346.85	868.49	1,054.06	1,107.00
EMPLOY HEALTH INSUR	3,324.00	4,869.59	3,521.76	3,827.78	3,850.00
WORKERS COMP INSUR	1,000.00	779.99	1,260.00	1,684.48	1,700.00
AUDIT EXPENSE	2,000.00	-	2,000.00	1,827.60	2,000.00
WATER PLANT OPERATOR	8,700.00	9,682.00	9,000.00	7,275.50	9,000.00
POSTAL EXPENSE	-	332.00	480.00	476.05	480.00
ELECTRICITY EXPENSE	7,300.00	6,791.45	7,500.00	5,706.92	7,500.00
PROPERTY/LIAB INS	3,500.00	3,018.98	2,700.00	3,335.15	3,400.00
SYSTEMS REP/MAINT	9,000.00	77,746.07	19,000.00	17,222.82	17,000.00
MISCELL/M'SHIP DUES	1,550.00	704.88	900.00	745.24	900.00
OPERATING SUPPLIES	1,000.00	1,256.64	1,380.00	1,054.52	1,200.00
LAB/PERMIT FEES	2,000.00	480.00	2,000.00	200.00	500.00
CHEMICAL EXPENSE	3,500.00	3,795.00	3,600.00	3,795.00	3,795.00
CAPITAL OUTLAY	-	-	11,500.00	-	11,500.00
XFER TO GEN FUND	30,000.00	-	5,000.00	5,000.00	6,500.00
RECD LOAN - PRINCIPAL	6,400.00	-	6,800.00	-	6,800.00
WATER RESERVE/SAVINGS	-	494.00	-	-	-
RECD LOAN/INTEREST	23,465.00	29,856.00	23,088.75	22,500.00	23,088.75
	<b>132,589.00</b>	<b>172,043.08</b>	<b>131,763.25</b>	<b>95,462.88</b>	<b>133,041.75</b>
<b>EXCESS REVENUE OVER EXPENSE</b>	<b>(589.00)</b>	<b>(48,530.82)</b>	<b>236.75</b>	<b>4,582.27</b>	<b>2,958.25</b>

**NOTES:**

1. Sale of Water reflects a projected revenue amount based upon current usage and rates.
2. Late Fees are accounted for within the General Fund and, therefore, are no longer budgeted in the Water Fund.
3. Salaries reflect an amount 5% increase over FY '04-'05. Salaries are not set until later in the budget process, so this line item is set at 5% to allow for any amount up to that.
4. FICA and Retirement also reflect a 5% increase over the current level.
5. Health Insurance reflects the current premium rate for all employees.
6. Transfer to General Fund has been set at 5% of the projected Sale of Water amount and reflects the water related costs accounted for within the General Fund.
7. All other items have been budgeted to reflect current budgeted levels.

# SEWER FUND

REVENUES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALE OF SEWER (BILLS)	156,000.00	206,267.57	300,864.00	240,887.91	338,964.00
CUSTOMER LATE FEES	4,000.00	0	4,000.00	0	0.00
CUST LINE INSTALL/SEW	1,000.00	2,250.00	1,000.00	750	1,000.00
MISC REVENUE/SEWER	0.00	84	0	532.5	0
INTEREST INC/SEWER	1,000.00	391.53	1,000.00	281.13	1,000.00
LAND LEASE/GATOR TOWER	4,992.00	5,824.00	4,992.00	3,744.00	4,992.00
LAND LEASE/AMERICAN TOWER	12,150.00	12,150.00	12,150.00	9,112.50	12,150.00
LAND LEASE/FLORIDA POWER LIGHT	3,900.00	3,900.00	3,900.00	2,925.00	3,900.00
TRANSFER FROM GEN FUND	13,000.00	0.00	0.00	0	0.00
	<b>196042</b>	<b>230867.1</b>	<b>327,906.00</b>	<b>258,233.04</b>	<b>362,006.00</b>

EXPENDITURES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
HOOKUP LOAN / MISCELL	0	55			
INTEREST/CONSTRUCTION LOAN	0	10,414.56			
OTHER CONTRACT SERV	0	83.33			
SALARIES - SEWER	29,137.00	34,978.57	32,346.24	25,911.73	33,965.00
FICA - SEWER SHARE	2,229.00	2,695.83	2,474.49	2,097.78	2,600.00
RETIREMENT	1,748.00	3,671.40	970.39	1,388.60	1,460.00
EMPLOYEE HEALTH INS	3,324.00	4,568.18	3,600.78	3,605.92	3,600.78
WORKERS COMP INSUR	1,000.00	1,866.99	1,250.00	1,677.52	1,700.00
PRO SERV- SURV/ENGINEER	-	632.00			
AUDIT EXPENSE	2,000.00	-	2,000.00	1,827.50	2,000.00
PLANT OPER/CONTRACT	4,000.00	3,600.00	4,000.00	2,700.00	4,000.00
RESIDUAL CONTRACT	10,500.00	10,279.00	10,500.00	12,402.00	30,000.00
POSTAL EXPENSE	-	334.00	-	125.00	350.00
TELEPHONE EXPENSE	1,000.00	985.34	1,000.00	1,213.68	1,000.00
ELECTRICITY EXPENSE	18,000.00	20,413.03	21,000.00	20,116.07	21,000.00
WATER/SEWER EXPENSE	1,500.00	948.55	1,500.00	550.20	1,000.00
PREPAID INS(PROP/LIAB)	3,000.00	2,567.90	2,500.00	3,218.53	3,225.00
SYS/PLANT MAIN/REP	18,000.00	10,928.04	14,000.00	22,916.91	14,000.00
MISCELL EXPENSE	2,750.00	2,826.31	3,600.00	3,267.33	3,600.00
ADMIN/OFFICE EXPENSE	200.00	280.00	200.00	165.00	200.00
OPERATING SUPPLIES	1,500.00	1,432.27	1,800.00	1,893.71	2,000.00
GAS/OIL - VEHICLE	500.00	-	1,500.00	498.64	750.00
DIESEL/PLANT GENERATOR	100.00	1,565.38	900.00	1,865.70	2,000.00
LAB/CHEM/FIELD TEST/PERMITS	18,000.00	15,019.50	18,000.00	15,766.69	18,000.00
CAPITOL OUTLAY/SEWER	-	-	15,000.00	-	15,000.00
M&S LOAN PRIN.(LINE OF CREDIT)	6,869.00	-	27,000.00	3,209.04	27,000.00
INTEREST EXPENSE M&S	-	-	3,600.00	-	3,600.00
RECD LOAN 92-02/PRINC(1994)	17,300.00	-	18,200.00	-	18,200.00
RECD LOAN 92-02/INTER(1994)	57,525.00	52,575.00	56,660.00	43,430.58	56,660.00
RECD LOAN 92-04/INTER	-	17,470.08	-	14,125.32	14,125.32
RECD LOAN 92-06/INTER	-	4,830.00	53,428.50	3,629.97	53,428.50
TRANSFER TO GF	-	-	24,000.00	24,000.00	16,948.00
RECD LOAN 92-10/RESER	-	-	6,624.00	-	6,624.00
	<b>200,182.00</b>	<b>194,467.37</b>	<b>327,654.40</b>	<b>211,603.42</b>	<b>358,036.60</b>
<b>EXCESS REVENUE OVER EXPENSE</b>	<b>(4,140.00)</b>	<b>36,399.73</b>	<b>251.60</b>	<b>46,629.62</b>	<b>3,969.40</b>

NOTES:

1. Sale of Sewer reflects a projected revenue amount based upon current usage and rates.
2. Late Fees are accounted for within the General Fund and, therefore, are no longer budgeted in the Water Fund.
3. Salaries reflect an amount 5% increase over FY '04-'05. Salaries are not set until later in the budget process, so this line item is set at 5% to allow for any amount up to that.
4. FICA and Retirement also reflect a 5% increase over the current level.
5. Health Insurance reflects the current premium rate for all employees.
6. Residual Contract has been increased to reflect a nearly 300% increase in the cost to dispose of bio-solids.
7. Transfer to General Fund has been set at 5% of the projected Sale of Sewer amount and reflects the sewer related costs accounted for within the General Fund.
8. All other items have been budgeted to reflect current budgeted levels or current projected amounts.

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## SANITATION FUND

REVENUES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SAN INCOME/BILLINGS	197,000.00	181,994.94	197,000.00	134,505.97	197,000.00
H'HOLD RECY INCOME	2,500.00	-	-	-	-
SANITAT MISC INCOME	-	999.00	-	709.00	1,000.00
	<b>199,500.00</b>	<b>182,993.94</b>	<b>197,000.00</b>	<b>135,214.97</b>	<b>198,000.00</b>

EXPENDITURES	FY '03-'04		FY '04-'05		FY '05-'06
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
AUDIT EXPENSE	2,000.00	-	2,000.00	1,827.60	2,000.00
NON-RECYCLE PICKUPS	178,000.00	167,229.69	178,000.00	113,442.48	178,000.00
C'BOARD RECY PICKUP	7,500.00	6,819.37	7,600.00	4,124.24	7,600.00
ADM/OFFICE/POST,ETC	1,000.00	334.00	1,000.00	999.39	1,000.00
XFER TO GF/UNRESTR	11,000.00	-	8,400.00	8,400.00	9,400.00
	<b>199,500.00</b>	<b>174,383.06</b>	<b>197,000.00</b>	<b>128,793.71</b>	<b>198,000.00</b>

<b>TOTAL REVENUE OVER EXPENSE</b>	-	<b>8,610.88</b>	-	<b>6,421.26</b>	-
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**NOTES:**

1. Sanitation Misc. Income has been budgeted to reflect current projected amounts.
2. Transfer to General Fund reflects 4.7% of the projected Sanitation income and reflects the sewer related costs accounted for within the General Fund. We were unable to set this amount at 5% because the revenues do not allow that adjustment to cash-flow.
3. All other items have been budgeted to reflect current budgeted levels or current projected amounts.