

**Expenditure Comparison
2004-2005 Budget**

<u>ACCOUNT NAME</u>	<u>FY 2002-2003</u>	<u>FY 2003-2004</u>	<u>FY 2004-2005</u>	<u>CHANGE FROM</u>	<u>% CHANGE</u>
	<u>MID YEAR</u>	<u>MID-Year</u>	<u>Adopted</u>	<u>PREVIOUS YR</u>	
PERSONNEL					
Salaries	\$1,787,900	1,829,100	\$1,879,400	\$50,300	3%
Retirement	125,200	128,100	244,600	\$116,500	91%
Unemployment Comp	4,000	4,000	4,000	\$0	0%
Auto Allowance	3,500	3,600	3,600	\$0	0%
Manager's 457 Plan	8,500	0	0	\$0	0%
Moving Expense	0	0	0	\$0	0%
Manager's Benefit Supplement	1,600	0	0	\$0	0%
Temporary Personnel	15,600	900	900	\$0	0%
Workers Comp Ins	46,100	63,800	65,600	\$1,800	3%
Employee Insurance	247,800	234,400	267,900	\$33,500	13%
Medicare and FICA Taxes	22,100	22,500	23,000	\$500	2%
Personnel Recruitment	7,000	35,500	5,500	(\$30,000)	-545%
Pre-Employment Phy	600	700	600	(\$100)	-17%
FLSA Audit	0	0	2,000	\$2,000	100%
Staff Development	24,700	38,100	25,000	(\$13,100)	-52%
Reclass/Comp. Survey	0	0	0	\$0	0%
Contingency	59,500	59,000	63,100	\$4,100	6%
** SUBTOTAL **	\$2,354,100	2,419,700	\$2,585,200	\$165,500	7%
SERV & SUPPLIES					
Board Member Comp	21,000	12,000	25,000	\$13,000	52%
Telephone	27,000	28,400	30,200	\$1,800	6%
Insurance	33,800	35,800	47,100	\$11,300	24%
Facility Maint	27,000	27,000	27,100	\$100	0%
Membership Dues	7,100	8,200	8,300	\$100	1%
Miscellaneous	2,000	900	1,000	\$100	10%
Office Supplies	42,000	36,900	38,500	\$1,600	4%
Courier Expense	0	0	3,600	\$3,600	100%
Conference Facilities	12,000	4,000	4,000	\$0	0%
Printing/Duplicating/Binding	8,700	11,500	10,200	(\$1,300)	-13%
Data Processing	63,700	49,600	53,000	\$3,400	6%
Professional Fees	20,300	19,000	17,000	(\$2,000)	-12%
Legal Notices	10,500	14,000	14,000	\$0	0%
Utilities	17,700	20,400	20,500	\$100	0%
Rent	21,800	21,500	22,500	\$1,000	4%
Legal Services	217,400	205,100	175,000	(\$30,100)	-17%
Travel	10,000	12,600	16,300	\$3,700	23%
Transportation	27,000	27,000	30,300	\$3,300	11%
Operating Supplies	15,000	14,600	10,900	(3,700)	-34%
** SUBTOTAL **	\$584,000	\$548,500	\$554,500	6,000	1%
FIXED ASSETS	248,000	183,000	103,000	(80,000)	-78%
PROJECTS EXPENSE	1,972,200	2,165,200	1,169,400	(995,800)	-85%
FLOOD/DROUGHT RESERVE	17,400	0	0	0	0%
CAPITAL EQUIP RESERVE	48,500	52,600	68,400	15,800	23%
ELECTION EXPENSE	0	80,900	0	(80,900)	#DIV/0!
OFFICE PURCHASE REIMBURSEMENT	159,500	159,600	159,600	0	0%
CONTINGENCY	127,800	67,900	86,200	18,300	21%
EXPENDITURE TOTAL	\$5,511,500	5,677,400	\$4,726,300	(\$951,101)	-17%