

**SULTAN CITY COUNCIL
AGENDA COVER SHEET**

Date: April 26, 2007

Agenda Item #: Consent C 3

Subject: Ordinance 948-07 Budget Amendment – 2nd Reading

Contact: Laura Koenig, Deputy Finance Director

Summary Statement:

The issue before the council is the second reading of Ordinance 948-07 amending the 2007 Budget. Ordinance 948-07 was introduced for a first reading on April 12, 2007. The Council held a public hearing on March 22, 2007 for the purpose of amending the 2007 Budget. The discussion included amendments to the Street Fund, Capital Improvement Funds and the General Fund. There was discussion on tracking expenditures on a line item basis and the responsibility of the Department Heads to manage the budget. The positions of Finance Director and Associate Planner were included in the original budget; however, due to budget constraints are not being filled. The amount budgeted for these positions have been factored into the budget amendment as a decrease in expenditures

The following changes were made to the 2007 Budget:

001 General Fund: The Comprehensive Plan Update required the addition of two elements, 1) a supplemental EIS and 2) a transportation element. The estimated increase in cost for the update is \$54,714. The city has received additional CTED funding in the amount of \$16,000 to offset the cost of the Comprehensive Plan update. The city has also incurred additional professional services expenses for legal services in the Law Enforcement Department and the total expenditure is anticipated to be \$30,000.

The City has not filled the positions of Finance Director or Associate Planner and salary and benefits were included in the adopted budget. The Department funds have been adjusted to reduce the amounts budgeted for these positions.

The increase to the expenditures is \$77,714 and the decrease to expenditures is \$56,312 which reduces the total budget amendment to \$21,402. The net impact of these adjustments is an increase to the anticipated ending balance of \$24,598.

101 Street Fund: The original budget did not include expenditures for the street lights and the anticipated cost for street lighting is \$32,000. An allocation for salary and wages for the Finance Director and Associate Planner were included in the adopted budget. As these positions are not being filled at this time, an adjustment has been made to reduce the amount of expenditure required for salary and benefits. This covered \$20,518 of the required expenditure for street lights. The fund had an anticipated ending fund balance of \$2776 with the original budget. This amendment will leave the fund with an anticipated negative ending fund balance of \$8,706.

105 Park Improvement Fund: The fund expenditures were increase to include the acquisition of park property, improvements to the Skateboard Park and additional improvements to Reese and Sportsmen Parks as approved by the Council. The funding source for revenues is from the impact fees and REET funds.

108 Impact Fee Fund: Impact fees will be used to fund the park projects approved by the Council. The fund has park impact fees in reserve.

301 Capital Project Fund: REET funds will be used to fund the park projects approved by the Council. The fund has REET funds in reserve.

303 Street Improvement Fund: The fund expenditures have been increased to include the closeout of the Sultan Basin Project Phase II and the design work for the Sultan Basin Road Project Phase II and expenditures have been decreased for the Sultan Basin Road overlay. The grant for the Sultan Basin Road Phase III was received after the adoption of the 2007 Budget. The acquisition of property for Sultan Basin Road Phase II was not completed in 2006 as anticipated. Grant funding is available for Sultan Basin Road Phase II and Phase III.

405 CR Utility Fund: Interfund transfer to the 407 Sewer Improvement Fund from the fund reserve will be used to cover the cost of the added projects.

407 – Sewer System Improvement Fund: The fund expenditures have been increased to include the I & I Study and the design work for the Sewer Force main. Interfund transfer of funds from the CR Utility fund will be used to cover the costs of the projects.

Fiscal Impact: Total for all funds \$1,988,319

RECOMMENDATION:

Adoption of Ordinance 948-07 amending the 2007 Budget.

MOTION:

Move to adopt the consent agenda as presented.

Attachments:

- A. Ordinance 948-07
- B. Fund Summary Sheets

**CITY OF SULTAN
SULTAN WASHINGTON
ORDINANCE 948-07**

**AN ORDINANCE OF THE CITY OF SULTAN AMENDING
THE 2007 BUDGET ADOPTED UNDER ORDINANCE 943-08**

THE CITY COUNCIL OF THE CITY OF SULTAN DO ORDAIN AS FOLLOWS:

SECTION 1: The 2007 Budget as authorized under Ordinance 943-06 for revenues and expenditures for the operation of the City of Sultan for the fiscal year ending December 31, 2007 is amended to increase in the following amounts:

FUND # AND NAME	REVENUES/ UNENCUMBERED FUNDS	EXPENDITURES
001 General Fund	46,000	46,000
101 Street Fund	32,000	32,000
105 Park Improvement Fund	301,155	301,155
108 Impact Fees Fund	180,000	180,000
301 Capital Project Fund	100,000	100,000
303 Street Improvement Fund	1,109,164	1,109,164
405 CR Utility Fund	110,000	110,000
407 Sewer Improvement Fund	110,000	110,000
Total Amendment	\$1,988,319	\$1,988,319

A full copy of the amended budget sections are attached and made part of this ordinance by reference.

SECTION 2: The budget for the year 2007 is amended to provide for the changes as outlined above and filed in the office of the City Clerk.

SECTION 3: The City Clerk is hereby directed to transmit the amended budget to the Auditor of the State of Washington, Division of Municipal Corporations.

Severability: This ordinance is severable and if any portion of it shall be declared invalid or unconstitutional, the remaining portion shall remain valid and enforceable.

Effective Date: This ordinance shall be in full force and effect five days after publication as required by law.

REGULARLY ADOPTED this 26th day of April, 2007

Benjamin Tolson, Mayor

Attest:

Laura J. Koenig, City Clerk

Approved as to form:

Thom Graafstra, City Attorney

Published:

General Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
001-000-334-01-030	CTED - Planning Grants	\$5,500.00	\$21,500.00	\$16,000.00
001-000-397-10-000	Operating Transfer In	\$0.00	\$30,000.00	\$30,000.00
	(Donations received from Developer)	\$5,500.00	\$51,500.00	\$46,000.00
TOTAL AMENDED REVENUES		\$2,149,429.00	\$2,195,429.00	\$46,000.00
Expenditures		Adopted	Amended	Difference
FINANCE				
001-015-514-23-100	Salaries and Wages	\$38,075.00	\$20,921.00	-\$17,154.00
001-015-514-23-200	Benefits	\$11,500.00	\$6,708.00	-\$4,792.00
001-015-514-23-411	Professional Services	\$7,000.00	\$17,000.00	\$10,000.00
LEGAL				
001-025-515-20-100	Salaries and Wages	\$13,697.05	\$6,696.00	-\$7,001.05
001-025-515-20-200	Benefits	\$3,874.00	\$1,918.00	-\$1,956.00
Law Enforcement				
001-040-521-20-410	Professional Services - Legal	\$7,000.00	\$30,000.00	\$23,000.00
PLANNING				
001-065-558-60-100	Salaries and Wages	\$66,609.00	\$39,943.00	-\$26,666.00
001-065-558-60-200	Benefits	\$19,378.00	\$10,635.00	-\$8,743.00
001-065-558-60-412	Comp Plan Update	\$0.00	\$54,714.00	\$54,714.00
Total Change		\$167,133.05	\$188,535.00	\$21,401.95
TOTAL AMENDED GENERAL FUND EXPENSE		\$2,007,807.00	\$2,029,209.00	\$21,402.00
001-900-508-00-000	Ending Fund Balance	\$141,622.00	\$166,220.00	\$24,598.00
TOTAL EXPENDITURE INCREASE				\$21,402.00

2007 BUDGET			
001 - GENERAL FUND			
RESOURCES			
Account	Description	ADOPTED 2007 Budget	AMENDED 2007 Budget
001-000-308-10-000	Beginning Fund Balance	0	0
TAXES			
001-000-311-10-000	Real and Personal Property Tax	566,663	566,663
001-000-313-10-000	Local and Retail Sales and Use	250,000	250,000
001-000-313-70-010	Sales Tax - Criminal Justice Fee	64,283	64,283
001-000-316-41-000	B & O Electric	122,373	122,373
001-000-316-43-000	B & O Gas	60,337	60,337
001-000-316-46-000	Cable Franchise Fees	33,265	33,265
001-000-316-46-001	B & O Cable	42,000	42,000
001-000-316-47-000	B & O Telephone	79,549	79,549
001-000-316-72-000	Water Utility Tax	34,640	34,640
001-000-316-74-000	Sewer Utility Tax	48,684	48,684
001-000-316-75-000	Garbage Utility Tax	25,872	25,872
001-000-317-50-000	Gambling Tax	1,625	1,625
001-000-319-16-000	Property Tax Interest	960	960
	Total Taxes	1,330,251	1,330,251
LICENSE/PERMITS			
001-000-321-90-000	Business License	12,000	12,000
001-000-322-10-000	Buildings, Structures, Equipme	182,700	182,700
001-000-322-10-010	Permits - Other	15,000	15,000
001-000-322-30-000	Animal Licenses	300	300
001-000-322-80-000	Penalties/Land Use Violations	0	0
001-000-322-90-000	Non-Business Permits	450	450
001-000-322-90-010	Alarm System Fees	0	0
	Total License/Permits	210,450	210,450
INTERGOVERNMENTAL			
001-000-331-16-000	Police Grants	0	0
001-000-334-01-030	CTED - Planning Grants	5,500	21,500
001-000-334-03-030	Flood Management Plan Grant	0	0
001-000-334-03-510	WSTC Mini Grants	4,000	4,000
001-000-335-03-910	PUD Privilege Tax	25,500	25,500
001-000-336-06-210	Criminal Justice Funding	1,000	1,000
001-000-336-06-260	CJ Special Programs	2,400	2,400
001-000-336-06-510	DUI Cities	800	800
001-000-336-06-870	City Hardship Assistance	106,000	106,000
001-000-336-06-940	Liquor Excise Tax	18,959	18,959
001-000-336-06-950	Liquor Board Profits	33,034	33,034
	Total Intergovernmental	197,193	213,193
SERVICES			
001-000-341-50-000	Sale of Maps/Publications	700	700
001-000-341-60-000	Certifications/Photocopies	900	900
001-000-341-60-010	Law Enforcement Copies/Reports	850	850
001-000-341-91-000	Candidate Filing Fees	0	0
001-000-341-96-000	Civil Service Testing	0	0
001-000-341-99-000	Passport Fees	12,000	12,000
001-000-342-10-000	Law Enforcement - Service/Serv	850	850
001-000-343-19-000	Other Environment Protection F	4,000	4,000
001-000-343-20-020	Prof. - Hearing Examiner	7,500	7,500
001-000-343-20-030	Consultant Review Deposit	40,000	40,000
001-000-343-93-000	Animal Control Fees	0	0
001-000-345-81-000	Zoning and Subdivision Fees	84,245	84,245
001-000-345-83-000	Plan Check Fees	136,990	136,990
	Total Services	288,035	288,035

2007 BUDGET			
001 - GENERAL FUND			
RESOURCES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
	COURT FEES		
001-000-353-10-010	District Court	55,000	55,000
001-000-353-10-020	Local Infraction Refund	0	0
001-000-353-10-030	Violations Bureau	15,000	15,000
001-000-354-10-000	Parking Infractions	0	0
001-000-359-90-000	Animal Control Fines	150	150
	Total Court Fees	70,150	70,150
	MISCELLANEOUS INCOME		
001-000-361-11-000	Investment Interest	20,000	20,000
001-000-361-40-000	Sales Tax Interest	1,500	1,500
001-000-362-40-000	Rents and Royalties	7,000	7,000
001-000-367-11-010	Contributions/Donations	10,000	10,000
001-000-367-11-020	WASPC Grants	0	0
001-000-369-20-000	Unclaimed Property	0	0
001-000-369-30-000	Confiscated and Forfeited Prop	0	0
001-000-369-40-000	Judgements and Settlements	1,500	1,500
001-000-369-81-000	Cash Overages and Shortages	0	0
001-000-369-90-000	NSF Check Fee	1,000	1,000
001-000-369-90-010	Miscellaneous Income	5,000	5,000
001-000-369-90-500	Administration Fees	7,350	7,350
	Total Miscellaneous	53,350	53,350
001-000-395-10-000	Sale of Fixed Assets	0	0
001-000-397-10-000	Operating Transfer In from TR Trust	0	30,000
		0	30,000
	TOTAL RESOURCES	2,149,429	2,195,429

2007 BUDGET			
001 - GENERAL FUND			
EXPENDITURES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
LEGISLATIVE			
001-005-511-60-100	Salaries and Wages	3,720	3,720
001-005-511-60-200	Benefits	285	285
001-005-511-60-310	Operating Supplies	300	300
001-005-511-60-410	Professional Services	1,000	1,000
001-005-511-60-420	Communication	600	600
001-005-511-60-430	Travel and Seminars	3,000	3,000
001-005-511-60-490	Miscellaneous	100	100
001-005-511-80-490	Voter Registration	3,800	3,800
001-005-511-60-640	Capital Outlay - Equipment	0	0
		12,805	12,805
EXECUTIVE			
001-010-513-10-100	Salaries and Wages	17,500	17,500
001-010-513-10-200	Benefits	4,347	4,347
001-010-513-10-320	Office Supplies	2,200	2,200
001-010-513-10-420	Communication	600	600
001-010-513-10-430	Travel and Seminars	3,000	3,000
001-010-513-10-490	Miscellaneous	1,500	1,500
001-010-513-10-640	Capital Outlay - Equipment	1,200	1,200
		30,347	30,347
FINANCE			
001-015-514-23-100	Salaries and Wages	38,075	20,921
001-015-514-23-200	Benefits	11,500	6,708
001-015-514-23-310	Operating Supplies	0	0
001-015-514-23-320	Office Supplies	350	350
001-015-514-23-411	Professional Services	7,000	17,000
001-015-514-23-412	Audit Costs	4,500	4,500
001-015-514-23-430	Travel and Seminars	750	750
001-015-514-23-490	Miscellaneous	650	650
001-015-514-23-491	Bank Fees	500	500
001-015-514-78-461	Payment of Judgements and Sett	0	0
001-015-514-23-640	Capital Outlay - Equipment	1,500	1,500
		64,825	52,879
GRANTS			
001-020-514-60-100	Salaries and Wages	13,118	13,118
001-020-514-60-200	Benefits	3,119	3,119
001-020-514-60-310	Operating Supplies	300	300
001-020-514-60-311	Economic Development	5,000	5,000
001-020-514-60-320	Office Supplies	900	900
001-020-514-60-350	Small Tools/Minor Equipment	500	500
001-020-514-60-410	Professional Services	500	500
001-020-514-60-420	Communication	500	500
001-020-514-60-430	Travel and Seminars	3,000	3,000
001-020-514-60-490	Miscellaneous	300	300
001-020-514-60-640	Capital Outlay - Equipment	500	500
		27,737	27,737
LEGAL			
001-025-515-20-100	Salaries and Wages	13,697	6,696
001-025-515-20-200	Benefits	3,874	1,918
001-025-515-20-410	Professional Services	42,000	42,000
001-025-515-20-490	Miscellaneous	500	500
001-025-515-70-510	Crime Victim Services	1,200	1,200
		61,271	52,314
Page 3			
2007 BUDGET			

001 - GENERAL FUND			
EXPENDITURES		Adopted	Amended
Account	Description	2007 Budget	2007 Budget
	CIVIL SERVICE		
001-030-516-10-310	Office Supplies	150	150
001-030-516-10-410	Professional Services	500	500
001-030-516-10-430	Travel and Seminars	0	0
001-030-516-10-440	Advertising and Legal Notices	500	500
		1,150	1,150
	GOVERNMENTAL SERVICE		
001-035-518-10-310	Office/Operating Supplies	3,500	3,500
001-035-518-10-340	Books and Periodicals	200	200
001-035-518-10-350	Small Tools/Minor Equipment	200	200
001-035-518-10-410	Professional Services	10,000	10,000
001-035-518-10-420	Communication	6,900	6,900
001-035-518-10-440	Advertising and Legal Notices	4,300	4,300
001-035-518-10-450	Rentals	0	0
001-035-518-10-460	Insurance	14,378	14,378
001-035-518-10-470	Utilities	6,000	6,000
001-035-518-10-480	Repair and Maintenance	2,500	2,500
001-035-518-10-490	Miscellaneous	1,000	1,000
001-035-519-90-490	Organization Dues	2,500	2,500
001-035-518-10-530	Water Service Interfund	325	325
001-035-518-10-620	Capital Outlay - Buildings	6,000	6,000
		57,803	57,803
	LAW ENFORCEMENT		
001-040-521-20-100	Salaries and Wages	578,717	578,717
001-040-521-20-200	Benefits	208,377	208,377
001-040-521-20-210	Benefits - Disability Insuranc	17,300	17,300
001-040-521-20-220	Uniforms	10,000	10,000
001-040-521-20-230	Pre Employment Testing	5,000	5,000
001-040-521-20-310	Operating Supplies	6,500	6,500
001-040-521-20-320	Office Supplies	3,500	3,500
001-040-521-20-350	Small Tools/Minor Equipment	2,500	2,500
001-040-521-20-360	Vehicle Operation/Maintenance	27,000	27,000
001-040-521-20-370	Vehicle Repair	6,000	6,000
001-040-521-20-380	Grant Programs	13,000	13,000
001-040-521-20-410	Professional Services	7,000	30,000
001-040-521-20-420	Communication	14,000	14,000
001-040-521-20-430	Travel and Seminars	8,000	8,000
001-040-521-20-450	Rentals	8,500	8,500
001-040-521-20-460	Insurance	21,874	21,874
001-040-521-20-470	Utilities	5,500	5,500
001-040-521-20-480	Repair and Maintenance	4,500	4,500
001-040-521-20-490	Miscellaneous	2,500	2,500
001-040-521-78-461	Payment of Judgements and Sett	0	0
001-040-521-20-500	Intergovernmental - SNOPAC	60,553	60,553
001-040-521-20-510	Intergovernmental - Drug Task	966	966
001-040-521-20-520	Vehicle Payment - Interfund Lo	0	0
001-040-521-20-530	Water Service Interfund	325	325
001-040-521-20-640	Capital Outlay - Equipment	10,000	10,000
		1,021,612	1,044,612
	COURT COSTS		
001-045-521-90-411	Professional Service - Court A	18,000	18,000
001-045-521-90-412	Professional Services - Prosec	20,000	20,000
001-045-521-90-491	Miscellaneous - Court Filing F	35,000	35,000
001-045-521-90-492	Miscellaneous - Jail Fees	110,000	110,000
		183,000	183,000

2007 BUDGET			
001 - GENERAL FUND			
EXPENDITURES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
	EMERGENCY MANAGEMENT		
001-050-525-50-310	Operating Supplies	500	500
001-050-525-50-480	Repair and Maintenance	0	0
001-050-525-10-500	Department of Emergency Mgmt	700	700
		1,200	1,200
	CODE ENFORCEMENT		
001-060-539-30-100	Salaries and Wages	0	0
001-060-539-30-200	Benefits	0	0
001-060-539-30-310	Office/Operating Supplies	0	0
001-060-539-30-360	Vehicle Operation/Maintenance	0	0
001-060-539-30-370	Vehicle Repair	0	0
001-060-539-30-410	Professional Services	20,000	20,000
001-060-539-30-430	Travel and Seminars	0	0
001-060-539-30-460	Insurance	0	0
001-060-539-30-640	Capital Outlay - Equipment	0	0
		20,000	20,000
	PLANNING DEPARTMENT		
001-065-558-60-100	Salaries and Wages	66,609	39,943
001-065-558-60-200	Benefits	19,378	10,635
001-065-558-60-310	Office/Operating Supplies	3,000	3,000
001-065-558-60-340	Books and Periodicals	400	400
001-065-558-60-350	Small Tools/Minor Equipment	500	500
001-065-558-60-380	GMA Planning Grants	5,500	5,500
001-065-558-60-411	Hearing Examiner Service	7,500	7,500
001-065-558-60-412	Professional Services	40,000	40,000
001-065-558-60-412	Comp Plan Update	0	54,714
001-065-558-60-420	Communication	1,500	1,500
001-065-558-60-430	Travel and Seminars	3,400	3,400
001-065-558-60-440	Advertising and Legal Notices	3,500	3,500
001-065-558-60-490	Miscellaneous	1,000	1,000
001-065-558-60-640	Capital Outlay - Equipment	6,500	6,500
		158,787	178,092
	BUILDING DEPARTMENT		
001-070-559-60-100	Salaries and Wages	84,145	84,145
001-070-559-60-200	Benefits	30,884	30,884
001-070-559-60-310	Operating Supplies	845	845
001-070-559-60-340	Books and Periodicals	650	650
001-070-559-60-350	Small Tools/Minor Equipment	450	450
001-070-559-60-360	Vehicle Operation/Maintenance	450	450
001-070-559-60-410	Professional Services	2,800	2,800
001-070-559-60-420	Communication	200	200
001-070-559-60-430	Travel and Seminars	1,800	1,800
001-070-559-60-460	Insurance	1,375	1,375
001-070-559-60-480	Repair and Maintenance	0	0
001-070-559-60-490	Miscellaneous	450	450
001-070-559-60-630	Hazard Mitigation Buyout Progr	0	0
001-070-559-60-640	Capital Outlay - Equipment	7,000	7,000
		131,049	131,049
	HEALTH DEPT.		
001-075-562-50-500	Intergovernmental	700	700
		700	700

2007 BUDGET			
001 - GENERAL FUND			
EXPENDITURES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
	LIBRARY		
001-080-572-20-100	Salaries and Wages	17,313	17,313
001-080-572-20-200	Benefits	6,981	6,981
001-080-572-20-310	Office/Operating Supplies	300	300
001-080-572-20-460	Insurance	3,640	3,640
001-080-572-20-470	Utilities	8,000	8,000
001-080-572-20-480	Repair and Maintenance	650	650
001-080-572-20-500	Intergovernmental - SNOISLE	60,000	60,000
001-080-572-20-530	Water Service Interfund	325	325
001-080-572-20-620	Capital Outlay - Buildings	0	0
001-080-572-20-640	Capital Outlay - Equipment	0	0
		97,209	97,209
	PARK SERVICES		
001-085-576-80-100	Salaries and Wages	42,937	42,937
001-085-576-80-200	Benefits	14,475	14,475
001-085-576-80-220	Uniforms	700	700
001-085-576-80-310	Office/Operating Supplies	6,000	6,000
001-085-576-80-320	Office Supplies	100	100
001-085-576-80-350	Small Tools/Minor Equipment	500	500
001-085-576-80-360	Vehicle Operation/Maintenance	2,000	2,000
001-085-576-80-370	Vehicle Repair	1,000	1,000
001-085-576-80-410	Professional Services	2,500	2,500
001-085-576-80-420	Communication	0	0
001-085-576-80-430	Travel and Seminars	500	500
001-085-576-80-450	Rentals	4,000	4,000
001-085-576-80-460	Insurance	2,800	2,800
001-085-576-80-470	Utilities	0	0
001-085-576-80-480	Repair and Maintenance	1,000	1,000
001-085-576-80-490	Miscellaneous	200	200
001-085-576-80-630	Capital Outlay - Improvements	0	0
001-085-576-80-640	Capital Outlay - Equipment	6,000	6,000
		84,712	84,712
001-085-581-20-780	Interfund Loan Payment Issued	42,000	42,000
001-085-592-22-820	Interfund Interest Payment Iss	9,100	9,100
001-085-597-55-000	Operating Transfer Out	2,500	2,500
		53,600	53,600
	TOTAL GENERAL FUND EXPENSE	2,007,807	2,029,209
001-900-508-00-000	Ending Fund Balance	141,622	166,220

Street Fund Line Item Changes Summary				
Expenditures		Adopted	Amended	Difference
101-150-542-30-100	Salaries and Wages	\$137,164.00	\$121,329.00	-\$15,835.00
101-150-542-30-200	Benefits	\$36,803.00	\$32,120.00	-\$4,683.00
101-160-542-63-470	Utilities	\$0.00	\$32,000.00	\$32,000.00
	Total Change	\$173,967.00	\$185,449.00	\$11,482.00
	Total Street Fund Expense	\$249,408.00	\$260,890.00	\$11,482.00
001-900-508-00-000	Ending Fund Balance	\$2,776.00	-\$8,706.00	-\$11,482.00
	TOTAL EXPENDITURE INCREASE			\$11,482.00

2007 BUDGET			
101 - STREET FUND			
RESOURCES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
101-000-308-10-000	Beginning Fund Balance	4,156	4,156
101-000-311-10-000	Real and Personal Property Tax	70,000	70,000
101-000-316-41-000	B & O Electric	58,350	58,350
101-000-322-40-000	Street/Curb Permits -ROW	7,300	7,300
101-000-336-00-870	Motor Vehicle Excise Tax	110,778	110,778
101-000-361-11-000	Investment Interest	600	600
101-000-367-11-010	Contributions - Street Project	1,000	1,000
101-000-391-80-010	Local Options Program	0	0
101-000-395-10-000	Sale of Fixed Assets	0	0
101-000-397-10-000	Operating Transfer In	0	0
	Totals	248,028	248,028
	Total Resources	252,184	252,184
101 - STREET FUND			
EXPENDITURES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
101-150-542-30-100	Salaries and Wages	137,164	121,329
101-150-542-30-200	Benefits	36,803	32,120
101-150-542-30-220	Uniforms	1,000	1,000
101-150-542-30-310	Office/Operating Supplies	3,000	3,000
101-150-542-30-320	Office Supplies	2,500	2,500
101-150-542-30-350	Small Tools/Minor Equipment	1,000	1,000
101-150-542-30-360	Vehicle Operation/Maintenance	5,000	5,000
101-150-542-30-370	Vehicle Repair	500	500
101-150-542-30-410	Professional Services	16,200	16,200
101-150-542-30-420	Communication	4,000	4,000
101-150-542-30-430	Travel and Seminars	1,000	1,000
101-150-542-30-450	Rentals	0	0
101-150-542-30-460	Insurance	8,775	8,775
101-150-542-30-461	Payment of Judgements and Sett	0	0
101-150-542-30-490	Miscellaneous	5,812	5,812
101-150-542-30-610	Capital - Land	0	0
101-150-542-30-620	Capital Outlay - Buildings	0	0
101-150-542-30-630	Other Improvements	0	0
101-150-542-30-640	Capital Outlay (Signs/Equip)	9,750	9,750
101-150-591-80-700	Bond Payment - Principal	8,691	8,691
101-150-591-80-800	Bond Payment - Interest	1,063	1,063
101-150-597-55-000	Operating Transfer Out	2,500	2,500
		244,758	224,240
101-160-542-66-310	Snow and Ice Control	0	0
101-160-542-67-310	Street Cleaning	4,000	4,000
101-160-542-30-480	Repair and Maintenance	650	650
101-160-542-63-470	Utilities	0	32,000
		4,650	36,650
	Total Expense	249,408	260,890
101-900-508-00-000	Ending Fund Balance	2,776	-8,706

Park Improvement Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
105-000-308-10-000	Beginning Fund Balance (Skate Park Donation)	\$10,000.00	\$10,000.00	\$0.00
105-000-397-10-000	Operating Transfer In	\$34,063.00	\$318,218.00	\$284,155.00
		\$44,063.00	\$328,218.00	
TOTAL AMENDED REVENUES		\$155,319.00	\$439,474.00	\$284,155.00
Expenditures		Adopted	Amended	Difference
105-105-575-21-630	Property Acquisition	\$0.00	\$115,000.00	\$115,000.00
105-105-575-21-640	Skateboard Park	\$10,000.00	\$75,000.00	\$65,000.00
105-105-575-22-640	Reese Park Field	\$94,358.00	\$176,485.00	\$82,127.00
105-105-575-25-640	Sportsman Park Improvements	\$33,961.00	\$72,989.00	\$39,028.00
		\$138,319.00	\$439,474.00	\$301,155.00
TOTAL AMENDED EXPENDITURES		\$138,319.00	\$439,474.00	\$301,155.00
TOTAL EXPENDITURE INCREASE				\$301,155.00

Impact Fee Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
108-000-308-10-000	Beginning Fund Balance	\$0.00	\$138,468.00	\$138,468.00
TOTAL AMENDED REVENUES		\$367,640.00	\$506,180.00	\$138,540.00
Expenditures		Adopted	Amended	Difference
108-108-597-55-000	Operating Transfer Out to Park	\$17,063.00	\$201,218.00	\$184,155.00
TOTAL AMENDED EXPENDITURES		\$17,063.00	\$506,108.00	\$489,045.00
TOTAL EXPENDITURE INCREASE				\$184,155.00

Capital Project Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
301-000-308-10-000	Beginning Fund Balance	\$0.00	\$21,549.00	\$21,549.00
TOTAL AMENDED REVENUES		\$245,281.00	\$266,830.00	\$21,549.00
Expenditures		Adopted	Amended	Difference
301-301-597-55-000	Operating Transfer Out to Park	\$125,230.00	\$225,230.00	\$100,000.00
TOTAL AMENDED EXPENDITURES		\$166,830.00	\$266,830.00	\$100,000.00
TOTAL EXPENDITURE INCREASE				\$100,000.00

Street Improvement Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
303-000-334-03-800	WSDOT - Sultan Basin Road	\$0.00	\$1,009,164.00	\$1,009,164.00
TOTAL AMENDED REVENUES		\$919,453.00	\$2,028,617.00	\$1,109,164.00
Expenditures		Adopted	Amended	Difference
303-303-595-10-610	SBR Phase II	\$0.00	\$200,000.00	\$200,000.00
303-303-595-64-010	SBR Phase III	\$0.00	\$1,009,164.00	\$1,009,164.00
303-303-595-64-020	SBR Overlay	\$500,000.00	\$400,000.00	-\$100,000.00
		\$500,000.00	\$1,609,164.00	\$1,109,164.00
TOTAL AMENDED EXPENDITURES		\$919,453.00	\$2,028,617.00	\$1,109,164.00
TOTAL EXPENDITURE INCREASE				\$1,109,164.00

CR Utility Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
405-000-308-10-000	Beginning Fund Balance	\$688,790.00	\$798,790.00	\$110,000.00
TOTAL AMENDED REVENUES		\$811,490.00	\$921,490.00	\$110,000.00
Expenditures		Adopted	Amended	Difference
404-405-597-55-000	Operating Transfer Out to 407 (Sewer)	\$311,490.00	\$421,490.00	\$110,000.00
TOTAL AMENDED EXPENDITURES		\$811,490.00	\$921,490.00	\$110,000.00
TOTAL EXPENDITURE INCREASE				\$110,000.00

24

2007 BUDGET			
405 - C.R. UTILITY FUND			
RESOURCES			
Account	Description	Adopted 2007 Budget	Amended 2007 Budget
405-000-308-10-000	Beginning Fund Balance	688,790	798,790
405-000-312-02-310	Timber Tax	0	0
405-000-361-11-000	Investment Interest	0	0
405-000-366-10-000	Interfund Interest On Loans	18,700	18,700
405-000-367-10-000	Sewer Connection	0	0
405-000-367-10-010	Water Connections Fee	0	0
405-000-381-20-000	Loan Repayment Received	74,000	74,000
405-000-395-10-000	Sale of Fixed Assets	30,000	30,000
405-000-397-10-000	Operating Transfer In	0	0
		122,700	122,700
	Total Resources	811,490	921,490
2007 BUDGET			
405 - C.R. UTILITY FUND			
EXPENDITURES			
Account	Description	Adopted Budget	Amended Budget
405-405-581-10-000	Loans Issued To Other Funds	0	0
405-405-597-55-000	Operating Transfer Out to 407	311,490	421,490
405-405-597-55-001	Operating Transfer Out to 409	500,000	500,000
405-405-597-55-002	Operating Transfer Out	0	0
	Total Expenditures	811,490	921,490
405-900-508-00-000	Ending Fund Balance	0	0

Sewer System Improvement Fund Line Item Changes Summary				
Revenues		Adopted	Amended	Difference
407-000-397-10-00	Operating Transfer in from 405	\$311,490.00	\$421,490.00	\$110,000.00
TOTAL AMENDED REVENUES		\$1,600,000.00	\$1,710,000.00	\$110,000.00
Expenditures		Adopted	Amended	Difference
407-407-596-35-410	Professional Service - Force main	\$0.00	\$35,000.00	\$35,000.00
407-407-596-35-631	I & I Reduction Study	\$0.00	\$75,000.00	\$75,000.00
		\$0.00	\$110,000.00	\$110,000.00
TOTAL AMENDED EXPENDITURES		\$1,600,000.00	\$1,710,000.00	\$110,000.00
TOTAL EXPENDITURE INCREASE				\$110,000.00

2007 BUDGET			
407 - SEWER SYSTEM IMPROVEMENTS			
RESOURCES		Adopted	Amended
Account	Description	2007 Budget	2007 Budget
407-000-308-10-000	Beginning Fund Balance	0	0
407-000-361-11-000	Investment Interest	0	0
407-000-367-00-000	Connection Fees	223,510	223,510
407-000-369-90-000	Miscellaneous	0	0
407-000-382-80-010	Intergovernmental Loan Proceed	1,000,000	1,000,000
407-000-382-80-020	Intergovernmental Loan Proceed	65,000	65,000
407-000-397-10-000	Operating Transfer In	311,490	421,490
		1,600,000	1,710,000
	Total Resources	1,600,000	1,710,000
2007 BUDGET			
407 - SEWER SYSTEM IMPROVEMENTS			
EXPENDITURES		Adopted	Amended
Account	Description	Budget	Budget
407-407-596-35-410	Professional Service Engineeri	1,500,000	1,500,000
407-407-596-35-410	Professional Service - Sewer Force Main	0	35,000
407-407-596-35-631	I & I Reduction Program	0	75,000
407-407-596-35-632	Sewer Plant Construction	100,000	100,000
407-407-596-35-633	Contruction Project	0	0
407-407-597-55-000	Operating Transfer Out	0	0
		1,600,000	1,710,000
407-900-508-00-000	Ending Fund Balance	0	0