

CITY COUNCIL AGENDA ITEM COVER SHEET

ITEM NO: Action A 3
DATE: August 9, 2007
SUBJECT: Ordinance 954-07 Budget Amendment

CONTACT PERSON: Deborah Knight, City Administrator

ISSUE:

The issue before the City Council is the adoption of Ordinance 954-07 amendments to the City's 2007 Budget.

- The amended 2007 General Fund anticipated revenues equal \$1,978,138 after proposed reductions/increases in anticipated revenues.
- The amended 2007 General Fund anticipated expenses after proposed reductions/increases equal \$2,066,688.
- The overall short-fall in the General Fund after proposed cuts/increases is \$88,550.
- The reduction in staffing in the police department will reduce expenditures by approximately \$18,288 in salaries. \$3,800 has been spent for provisional officers and \$9,700 was spent for retro pay to the officers. The original estimated savings was approximately \$30,000.
- The amended Street Fund expenditures after proposed reductions is \$198,052. This should provide a fund balance of approximately \$47,000 at the end of the year. Based on the five year projections, without action, the Street Fund would have shown a negative balance of around \$30,000 at the end of 2007. The fund has a negative balance of \$7,704 at this time.
- Reallocation of the revenues from the Post Office rent from the GO Limited Tax Bond fund will provide \$45,144 to the General Fund. REET funds will be used to make the bond payments. This bond is for the Community Center and payment on the bonds is an allowable expenditure of REET funds.
- The Capital Project original budget provided for an interfund loan payment. Payment in full for the interfund loan was included in the 2006 Budget and since adequate funds were available, the loan was paid off. The \$41,600 that was budgeted for the loan payment will be transferred to the Bond fund.

- The reallocation of staff to the Water, Sewer and Garbage funds will not have an impact at this time. Staff will monitor the funds for the balance of the year and will bring back amendments as required.

STAFF RECOMMENDATION

The proposed amendments were based on the recommendations presented to the Council during the Public Hearing on July 26, 2007. These included:

1. Reallocate staff resources from the General Fund to the Enterprise Funds (water, sewer, garbage, etc.) as presented in the supporting materials attached to the agenda cover. The budget amendment ordinance will include adjustments to both the General and all other impacted funds.
2. Do not fill the two vacant positions in the police department.
3. Reduce staffing in the police department from 8 budgeted patrol officer positions to 4 budgeted patrol officer positions. Total department staffing would be 1-Chief, 4- patrol officers, .5 FTE administrative manager position.
4. Staff also recommended adoption of a B & O tax.

There will be addition savings in uniforms, vehicle costs and pre-employment testing accrued by reducing the number of patrol officers. These additional savings could amount to approximately \$17,000.

City staff are recommending the Council focus on selling city properties or reducing staff further to close the gap.

SUBCOMMITTEE RECOMMENDATION

The City Council Governmental Services subcommittee met on July 19, 2007 to discuss amendments to the 2007 General Fund Budget to address changes in revenues and expenditures. The Subcommittee recommended:

- Accept staff recommended changes as presented in supporting materials
- Contact PUD regarding street light funding alternatives (e.g. home owners associations, private resident billing, and rolling blackouts). Forming a street light utility is not an option by court decision.
- Not hiring provisional police officers to fill vacant positions a \$24,000 savings.
- Review the Community Development Director contract
- Explore reducing hours at City Hall
- Finalize the Redflex contract as a potential source of revenues
- Advertise passport services
- Initiate a campaign to license pets in Sultan to support animal control services

SUMMARY:

The City is collecting less in anticipated revenues and has unanticipated expenses. At the July 26, 2007 Public Hearing, Council directed staff to prepare the ordinances to amend the budget based on the recommendations presented. The Ordinance attached incorporates those recommendations.

The City Council directed staff to seek participants in a "Blue Ribbon" citizen advisory panel. City staff are working on an application to serve on the committee. The plan is to have the application available by Friday, 7/20.

Applications would be due to the City by Friday, 8/3. The Council subcommittee will review the applications and make recommendations to the City Council at its 8/23 meeting and committee members would be appointed at that meeting. The first committee meeting would be in early September.

ALTERNATIVES:

1. Adopt Ordinance 954-07 to amend the 2007 Budget.
2. Do not adopt Ordinance 954-07. This will require that the Council provide staff direction on alternatives to reduce revenues and expenditures.
3. Revise Ordinance 954-07 and provide staff direction on alternatives to reducing revenues and expenditures.

RECOMMENDATION:

Introduction of Ordinance 954-07, 2007 Budget Amendment for a first reading and pass on to a second reading on August 23, 2007.

The Council set a Public Hearing for August 23, 2007 on the proposed B & O Tax.

MOTION:

Move to introduce of Ordinance 954-07, 2007 Budget Amendment for a first reading and pass on to a second reading on August 23, 2007.

Move to set a Public Hearing for August 23, 2007 on the proposed B & O Tax

- Attachments:
- A. Ordinance 954-07
 - B. Detailed information on amendments

**CITY OF SULTAN
SULTAN WASHINGTON
ORDINANCE 954-07**

**AN ORDINANCE OF THE CITY OF SULTAN AMENDING
THE 2007 BUDGET ADOPTED UNDER ORDINANCE 943-08
AND AMENDED UNDER ORDINANCE 948-07 and 953-07.**

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

SECTION 1: The 2007 Budget as authorized under Ordinance 943-06 and amended under Ordinance 948-07 for revenues and expenditures for the operation of the City of Sultan for the fiscal year ending December 31, 2007 is amended to increase or decrease in the following amounts:

FUND # AND NAME	REVENUES/ UNENCUMBERED FUNDS	EXPENDITURES
001 General Fund	\$ -171,291	\$ 58,881
101 Street Fund	\$ -0-	\$-51,356
203 GO Limited Tax Bond Fund	\$ -23,144	\$ -0-
301 Capital Project Fund	\$ 22,000	\$ 22,000

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 th day of August, 2007

Benjamin Tolson, Mayor

Attest:

Laura J. Koenig, City Clerk

Approved as to form:

Thom Graafstra, City Attorney

Published:

2007 BUDGET				
001 - GENERAL FUND				
RESOURCES				
Amend #	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
2	001-000-316-46-000	B & O Cable	42,000	58,000
	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	1,346,251
		LICENSE/PERMITS		
	001-000-321-90-000	Business License	12,000	12,000
3	001-000-322-10-000	Buildings and Structures	182,700	45,000
3	001-000-322-10-010	Permits - Other	15,000	7,500
	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	65,250
		INTERGOVERNMENTAL		
	001-000-331-16-000	Police Grants	0	0
1	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
5	001-000-341-99-000	Passport Fees	12,000	25,000
	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
3	001-000-343-20-030	Consultant Review Deposit	40,000	20,000
	001-000-343-93-000	Animal Control Fees	0	0
3	001-000-345-81-000	Zoning and Subdivision Fees	84,245	30,000
3	001-000-345-83-000	Plan Check Fees	136,990	20,000
		Total Services	288,035	109,800

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
3	001-000-353-10-030	Violations Bureau	15,000	10,000
	001-000-354-10-000	Parking Infractions	0	0
	001-000-359-90-000	Animal Control Fines	150	150
		Total Court Fees	70,150	65,150
		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
3		Post Office Rents	0	45,122
	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	98,494
2	001-000-397-10-000	Operating Transfer In from TR Trust	0	50,000
1	001-000-397-10-000	Operating Transfer In from TR Trust	0	30,000
			0	80,000
		TOTAL RESOURCES	2,149,429	1,978,138
		REDUCED REVENUES		171,291

2007 BUDGET				
001 - GENERAL FUND				
EXPENDITURES				
Account	Description	Adopted 2007 Budget	Amended 2007 Budget	
LEGISLATIVE				
3	001-005-511-60-100	Salaries and Wages	3,720	2,447
3	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
3	001-005-511-60-430	Travel and Seminars	3,000	1,600
	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	10,132
EXECUTIVE				
	001-010-513-10-100	Salaries and Wages	17,500	17,500
	001-010-513-10-200	Benefits	4,347	4,347
3	001-010-513-10-320	Office Supplies	2,200	200
	001-010-513-10-420	Communication	600	600
	001-010-513-10-430	Travel and Seminars	3,000	3,000
3	001-010-513-10-490	Miscellaneous	1,500	625
3	001-010-513-10-640	Capital Outlay - Equipment	1,200	0
			30,347	26,272
FINANCE				
1/2	001-015-514-23-100	Salaries and Wages	38,075	17,925
1/3	001-015-514-23-200	Benefits	11,500	5,794
	001-015-514-23-310	Operating Supplies	0	0
	001-015-514-23-320	Office Supplies	350	350
1	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
3	001-015-514-23-640	Capital Outlay - Equipment	1,500	100
			64,825	47,569
GRANTS				
3	001-020-514-60-100	Salaries and Wages	13,118	10,495
3	001-020-514-60-200	Benefits	3,119	2,495
	001-020-514-60-310	Operating Supplies	300	300
3	001-020-514-60-311	Economic Development	5,000	500
3	001-020-514-60-320	Office Supplies	900	315
3	001-020-514-60-350	Small Tools/Minor Equipment	500	250
	001-020-514-60-410	Professional Services	500	500
	001-020-514-60-420	Communication	500	500
3	001-020-514-60-430	Travel and Seminars	3,000	600
	001-020-514-60-490	Miscellaneous	300	300
	001-020-514-60-640	Capital Outlay - Equipment	500	500
			27,737	16,755
LEGAL				
1	001-025-515-20-100	Salaries and Wages	13,697	6,696
1	001-025-515-20-200	Benefits	3,874	1,918
3	001-025-515-20-410	Professional Services	42,000	75,000
3	001-025-515-20-490	Miscellaneous	500	0
	001-025-515-70-510	Crime Victim Services	1,200	1,200
			61,271	84,814

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
2	001-030-516-10-410	Professional Services	500	5,000
	001-030-516-10-430	Travel and Seminars	0	0
	001-030-516-10-440	Advertising and Legal Notices	500	500
			1,150	5,650
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				
3	001-040-521-20-100	Salaries and Wages	578,717	565,000
3	001-040-521-20-200	Benefits	208,377	202,573
	001-040-521-20-210	Benefits - Disability Insuranc	17,300	17,300
	001-040-521-20-220	Uniforms	10,000	10,000
3	001-040-521-20-230	Pre Employment Testing	5,000	3,450
3	001-040-521-20-310	Operating Supplies	6,500	4,115
3	001-040-521-20-320	Office Supplies	3,500	2,000
	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
3	001-040-521-20-380	Grant Programs	13,000	3,000
1/3	001-040-521-20-410	Professional Services	7,000	160,000
	001-040-521-20-420	Communication	14,000	14,000
	001-040-521-20-430	Travel and Seminars	8,000	8,000
3	001-040-521-20-450	Rentals	8,500	4,200
	001-040-521-20-460	Insurance	21,874	21,874
	001-040-521-20-470	Utilities	5,500	5,500
3	001-040-521-20-480	Repair and Maintenance	4,500	2,100
3	001-040-521-20-490	Miscellaneous	2,500	1,415
	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
3	001-040-521-20-540	Capital Outlay - Equipment	10,000	7,400
			1,021,612	1,129,271
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
2	001-045-521-90-492	Miscellaneous - Jail Fees	110,000	160,000
			183,000	233,000

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				
3 001-060-539-30-100	Salaries and Wages	0	8,754	
3 001-060-539-30-200	Benefits	0	1,354	
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	
3 001-060-539-30-410	Professional Services	20,000	1,700	
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	11,808	
PLANNING DEPARTMENT				
1/3 001-065-558-60-100	Salaries and Wages	66,609	56,367	
1/3 001-065-558-60-200	Benefits	19,378	18,003	
001-065-558-60-310	Office/Operating Supplies	3,000	3,000	
3 001-065-558-60-340	Books and Periodicals	400	0	
3 001-065-558-60-350	Small Tools/Minor Equipment	500	0	
3 001-065-558-60-380	GMA Planning Grants	5,500	15,500	
001-065-558-60-411	Hearing Examiner Service	7,500	7,500	
001-065-558-60-412	Professional Services	40,000	40,000	
1 001-065-558-60-412	Comp Plan Update	0	54,714	
001-065-558-60-420	Communication	1,500	1,500	
3 001-065-558-60-430	Travel and Seminars	3,400	1,200	
001-065-558-60-440	Advertising and Legal Notices	3,500	3,500	
001-065-558-60-490	Miscellaneous	1,000	1,000	
3 001-065-558-60-640	Capital Outlay - Equipment	6,500	1,500	
		158,787	203,806	
BUILDING DEPARTMENT				
3 001-070-559-60-100	Salaries and Wages	64,145	56,132	
3 001-070-559-60-200	Benefits	30,884	21,929	
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	
3 001-070-559-60-410	Professional Services	2,800	0	
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	93,281	
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		
3	001-080-572-20-100	Salaries and Wages	17,313	16,952
3	001-080-572-20-200	Benefits	6,981	6,835
	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	96,702
		PARK SERVICES		
3	001-085-576-80-100	Salaries and Wages	42,937	19,351
3	001-085-576-80-200	Benefits	14,475	7,574
	001-085-576-80-220	Uniforms	700	700
3	001-085-576-80-310	Office/Operating Supplies	6,000	1,400
	001-085-576-80-320	Office Supplies	100	100
	001-085-576-80-350	Small Tools/Minor Equipment	500	500
3	001-085-576-80-360	Vehicle Operation/Maintenance	2,000	1,500
3	001-085-576-80-370	Vehicle Repair	1,000	400
3	001-085-576-80-410	Professional Services	2,500	0
3	001-085-576-80-420	Communication	0	500
3	001-085-576-80-430	Travel and Seminars	500	0
3	001-085-576-80-450	Rentals	4,000	2,400
	001-085-576-80-460	Insurance	2,800	2,800
3	001-085-576-80-470	Utilities	0	2,500
	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
3	001-085-576-80-640	Capital Outlay - Equipment	6,000	4,500
			84,712	45,425
3	001-085-581-20-780	Interfund Loan Payment Issued	42,000	0
3	001-085-592-22-820	Interfund Interest Payment Iss	9,100	0
	001-085-597-55-000	Operating Transfer Out	2,500	2,500
			53,600	2,500
		TOTAL GENERAL FUND EXPENSE	2,007,807	2,066,688
1	001-900-508-00-000	Ending Fund Balance	141,622	-88,550

2007 BUDGET				
101 - STREET FUND				
RESOURCES				
Account	Description	Adopted 2007 Budget	Amended 2007 Budget	
101-000-308-10-000	Beginning Fund Balance	4,156	-2,835	
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	245,193	
101 - STREET FUND				
EXPENDITURES				
Account	Description	Adopted 2007 Budget	Amended 2007 Budget	
1/3 101-150-542-30-100	Salaries and Wages	137,164	78,830	
1/3 101-150-542-30-200	Benefits	36,803	22,650	
101-150-542-30-220	Uniforms	1,000	1,000	
101-150-542-30-310	Office/Operating Supplies	3,000	2,000	
3 101-150-542-30-320	Office Supplies	2,500	2,000	
3 101-150-542-30-350	Small Tools/Minor Equipment	1,000	1,000	
3 101-150-542-30-360	Vehicle Operation/Maintenance	5,000	3,443	
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	
3 101-150-542-30-430	Travel and Seminars	1,000	300	
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	
3 101-150-542-30-490	Miscellaneous	5,812	2,300	
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	
3 101-150-542-30-640	Capital Outlay (Signs/Equip)	9,750	6,150	
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	161,402	
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	
1 101-160-542-63-470	Utilities	0	32,000	
		4,650	36,650	
	Total Expense	249,408	198,052	
101-900-508-00-000	Ending Fund Balance	2,776	47,141	

2007 BUDGET				
203 - GO LIMITED TAX BOND - COMMUNITY CENTER				
RESOURCES				
Account	Description	2007 Budget	2007 Budget	
203-000-308-10-000	Beginning Fund Balance	0	0	
203-000-361-11-000	Investment Interest	2,300	2,300	
3 203-000-362-50-000	Rental Income (Post Office)	45,144	0	
203-000-382-20-000	Interfund Transfer (301)	97,000	119,000	
		144,444	121,300	
	Total Resources	144,444	121,300	
203 - GO LIMITED TAX BOND - COMMUNITY CENTER				
EXPENDITURES				
Account	Description	2007 Budget	2007 Budget	
203-203-596-22-410	Professional Services	350	350	
203-203-591-80-700	Bond Payment - Principal	65,000	65,000	
203-203-592-80-800	Bond Payment - Interest	55,120	55,120	
		120,470	120,470	
	Total Expenditures	120,470	120,470	
203-900-508-00-000	Ending Fund Balance	23,974	830	

2007 BUDGET				
301 - CAPITAL PROJECT FUND				
RESOURCES			Adoped	Amended
Account	Description		2007 Budget	2007 Budget
301-000-308-10-000	Beginning Fund Balance		0	21,649
301-000-317-30-000	Real Estate Excise Tax		230,318	230,318
301-000-361-11-000	Investment Interest		14,963	14,963
301-000-362-50-000	Rental Income Post Office		0	0
301-000-369-90-010	Miscellaneous Income		0	0
			245,281	245,281
	Total Resources		245,281	266,830
2007 BUDGET				
301 - CAPITAL PROJECT FUND				
EXPENDITURES			Adoped	Amended
Account	Description		2007 Budget	2007 Budget
301-301-518-50-410	Professional Services		0	0
301-301-518-50-490	Miscellaneous		0	0
301-301-518-50-620	Capital Outlay - Buildings		0	0
301-301-518-50-630	Construction		0	0
301-301-518-50-640	Capital Outlay - Equipment		0	0
301-301-581-20-780	Interrund Loan Payment Issued		32,000	0
301-301-581-20-820	Interrund Interest Payment Iss		9,600	0
301-301-597-55-000	Operating Transfer Out		125,230	247,230
	Total Expenditures		166,830	247,230
301-900-508-00-000	Ending Fund Balance		78,451	19,600
Interfund loan payment was made in full in 2006				
Interfund Transfers:	To fund 303 (Main Street)		28,230	
	To fund 203 GO Bonds		119,000	
	To fund 105 Park Improvements		100,000	
	Total		247,230	