

**SULTAN CITY COUNCIL
AGENDA COVER SHEET**

Date: December 13, 2007
Agenda Item #: Action A 2
Subject: Ordinance 973-07 2007 Budget Amendment
Contact: Laura Koenig, Deputy Finance Director

ISSUE:

The issue before the Council is adopt Ordinance 973-07 (Attachment A) to amend the 2007 Budget. The Ordinance was introduced for a first reading on November 15, 2007.

There may be adjustments based on a final review of expenditures. The Civil Service hearing for Carol Pepperell is costing more than anticipated.

Summary Statement:

The Council held a public hearing on November 15, 2007 for the purpose of amending the 2007 Budget. The General Fund, Sewer Utility, Garbage Utility and Equipment Reserve Funds were discussed.

The Council made two policy decisions:

1. Allocating \$64,000 interest from the LID Bond fund and Reserve funds to the General Fund
2. Allocating all sales tax revenue (approximately \$305,000) to the General Fund. This decision would preclude a distribution to the Contingency Fund.

The City has an estimated \$4,603 positive balance in the General Fund based on the Staff's recommendations.

The interfund loan payment has been included in the amendment. The City may not be able to make the full payment and this may result in an audit finding, however, a partial payment would demonstrate a good faith effort on behalf of the City to comply with the terms of the loan agreement.

Discussion:

Attachment B provides a detailed accounting of the budget amendments.

001 General Fund:

The General Fund will be in balance with the recommended actions:

- Allocate all sales tax revenue to the General Fund for 2007
- Allocate investment interest for 2007 in accordance with Resolution 07-24. (Agenda Item A 3)
- Increase anticipated revenues based on actual amounts received year to date
- Reduce expenditures for the balance of 2007 to essential costs only.

The legal fees for the personnel issues are less than anticipated in July, however, the legal and consultant fees for land use have increased.

The City has received a request for an appeal to the Civil Service Commission and the Council has approved a contract for legal services in the amount of \$10,000.

401 Sewer Utility Fund: The expenditures for the flood damage in 2006 were paid in 2007. The City has submitted a claim for damages, however, we have not received reimbursement and may not by the end of the fiscal year. Staff is recommending a fund transfer from the reserve fund to cover the cost of the flood damage and when funds are received, those moneys would be receipted back into the reserve fund.

The City was notified in June that the state excise tax reports were not correct and that a deduction for debt service was not allowed. The deduction was disallowed in 2003, however, the Department of Revenue did not audit or correct the returns until 2007. The City was required to make payments on recalculated tax amount which was approximately \$30,000.

402 Garbage Utility Fund: The Garbage Utility Fund has a current fund balance of \$192,000 and staff is recommending that \$80,000 of those funds be transferred to the Equipment Reserve Fund. The Public Works Department plans to purchase an additional garbage truck in the future with the capability of picking up toters. The estimated cost for the toters is \$60,000. The goal is to have adequate funds in reserve to replace the truck and purchase the toters by late 2008.

104 Equipment Reserve Fund: The revenues for this fund would be increased by the \$80,000 transfer from the Garbage Utility Fund.

Staff Recommendation:

Adoption of Ordinance 973-07 to amend the 2007 Budget with the recommended revenue and expenditure adjustments.

Motion:

Move to adopt Ordinance 973-07 amending the 2007 Budget.

Attachments:

- A. Ordinance 973-07
- B. Detailed Fund Spreadsheets

**CITY OF SULTAN
SULTAN WASHINGTON
ORDINANCE 973-07**

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

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 and 953-07 for revenues and expenditures for the operation of the City of Sultan for the fiscal year ending December 31, 2007 is amended to increase in the following amounts:

| FUND # AND NAME | REVENUES/ UNENCUMBERED FUNDS | EXPENDITURES |
|--------------------------|---------------------------------|--------------|
| 001 General Fund | \$ 191,589 | \$ 105,436 |
| 104 Equipment Reserve | \$ 80,000 | |
| 401 Sewer Utility Fund | \$ 87,500 | \$ 104,986 |
| 402 Garbage Utility Fund | \$ 85,000 | \$ 80,000 |
| Total Amendment | \$ 444,089 | \$ 290,422 |

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 day of , 2007

Benjamin Tolson, Mayor

Attest:

Laura J. Koenig, City Clerk

Approved as to form:

Thom Graafstra, City Attorney

Published:

**CITY OF SULTAN
SULTAN WASHINGTON
ORDINANCE 973-07**

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| 2007 BUDGET | | | | | |
|--------------------|--------------------|----------------------------------|---------------------|--------------------------|------------------------------|
| 001 - GENERAL FUND | | | | | |
| RESOURCES | | | | | |
| Amend # | Account | Description | ADOPTED 2007 Budget | July AMENDED 2007 Budget | November AMENDED 2007 Budget |
| | 001-000-308-10-000 | Beginning Fund Balance | 0 | 0 | 0 |
| | | TAXES | | | |
| | 001-000-311-10-000 | Real and Personal Property Tax | 566,663 | 566,663 | 566,663 |
| | 001-000-313-10-000 | Local and Retail Sales and Use | ** 250,000 | 250,000 | 305,000 |
| | 001-000-313-70-010 | Sales Tax - Criminal Justice Fee | 64,283 | 64,283 | 64,283 |
| | 001-000-316-41-000 | B & O Electric | 122,373 | 122,373 | 122,373 |
| | 001-000-316-43-000 | B & O Gas | ** 60,337 | 60,337 | 68,300 |
| | 001-000-316-46-000 | Cable Franchise Fees | ** 33,265 | 33,265 | 45,000 |
| | 001-000-316-46-001 | B & O Cable | 42,000 | 58,000 | 58,000 |
| | 001-000-316-47-000 | B & O Telephone | 79,549 | 79,549 | 79,549 |
| | 001-000-316-72-000 | Water Utility Tax | 34,640 | 34,640 | 34,640 |
| | 001-000-316-74-000 | Sewer Utility Tax | 48,684 | 48,684 | 48,684 |
| | 001-000-316-75-000 | Garbage Utility Tax | 25,872 | 25,872 | 25,872 |
| | 001-000-317-50-000 | Gambling Tax | 1,625 | 1,625 | 1,625 |
| | 001-000-319-16-000 | Property Tax Interest | 960 | 960 | 960 |
| | | Total Taxes | 1,330,251 | 1,346,251 | 1,420,949 |
| | | LICENSE/PERMITS | | | |
| | 001-000-321-90-000 | Business License | ** 12,000 | 12,000 | 14,000 |
| | 001-000-322-10-000 | Buildings and Structures | ** 182,700 | 45,000 | 55,000 |
| | 001-000-322-10-010 | Permits - Other | ** 15,000 | 7,500 | 9,000 |
| | 001-000-322-30-000 | Animal Licenses | ** 300 | 300 | 1,200 |
| | 001-000-322-80-000 | Penalties/Land Use Violations | 0 | 0 | 0 |
| | 001-000-322-90-000 | Non-Business Permits | 450 | 450 | 450 |
| | 001-000-322-90-010 | Alarm System Fees | 0 | 0 | 0 |
| | | Total License/Permits | 210,450 | 65,250 | 79,650 |
| | | INTERGOVERNMENTAL | | | |
| | 001-000-331-16-000 | Police Grants | 0 | 0 | 0 |
| | 001-000-334-01-030 | CTED - Planning Grants | 5,500 | 21,500 | 21,500 |
| | 001-000-334-03-030 | Flood Management Plan Grant | 0 | 0 | 0 |
| | 001-000-334-03-510 | WSTC Mini Grants | 4,000 | 4,000 | 4,000 |
| | 001-000-335-03-910 | PUD Privilege Tax | 25,500 | 25,500 | 25,500 |
| | 001-000-336-06-210 | Criminal Justice Funding | 1,000 | 1,000 | 1,000 |
| | 001-000-336-06-260 | CJ Special Programs | 2,400 | 2,400 | 2,400 |
| | 001-000-336-06-510 | DUI Cities | 800 | 800 | 800 |
| | 001-000-336-06-870 | City Hardship Assistance | 106,000 | 106,000 | 106,000 |
| | 001-000-336-06-940 | Liquor Excise Tax | ** 18,959 | 18,959 | 20,300 |
| | 001-000-336-06-950 | Liquor Board Profits | 33,034 | 33,034 | 33,034 |
| | | Total Intergovernmental | 197,193 | 213,193 | 214,534 |
| | | SERVICES | | | |
| | 001-000-341-50-000 | Sale of Maps/Publications | 700 | 700 | 700 |
| | 001-000-341-60-000 | Certifications/Photocopies | 900 | 900 | 900 |
| | 001-000-341-60-010 | Law Enforcement Copies/Reports | 850 | 850 | 850 |
| | 001-000-341-91-000 | Candidate Filing Fees | 0 | 0 | 0 |
| | 001-000-341-96-000 | Civil Service Testing | 0 | 0 | 0 |
| | 001-000-341-99-000 | Passport Fees | ** 12,000 | 25,000 | 29,000 |
| | 001-000-342-10-000 | Law Enforcement - Service/Serv | 850 | 850 | 850 |
| | 001-000-343-19-000 | Other Environment Protection F | 4,000 | 4,000 | 4,000 |
| | 001-000-343-20-020 | Prof. - Hearing Examiner | 7,500 | 7,500 | 7,500 |
| | 001-000-343-20-030 | Consultant Review Deposit | ** 40,000 | 20,000 | 2,500 |
| | 001-000-343-93-000 | Animal Control Fees | 0 | 0 | 0 |
| | 001-000-345-81-000 | Zoning and Subdivision Fees | ** 84,245 | 30,000 | 69,000 |
| | 001-000-345-83-000 | Plan Check Fees | ** 136,990 | 20,000 | 40,000 |
| | | Total Services | 288,035 | 109,800 | 155,300 |

| 2007 BUDGET | | | | | |
|-----------------------------|-------------------------------------|----|------------------------|--------------------------------|------------------------------------|
| 001 - GENERAL FUND | | | | | |
| RESOURCES | | | | | |
| Account | Description | | Adopted 2007 Budget | July Amended 2007 Budget | November Amended 2007 Budget |
| COURT FEES | | | | | |
| 001-000-353-10-010 | District Court | ** | 55,000 | 55,000 | 60,000 |
| 001-000-353-10-020 | Local Infraction Refund | | 0 | 0 | 0 |
| 001-000-353-10-030 | Violations Bureau | ** | 15,000 | 15,000 | 6,000 |
| 001-000-354-10-000 | Parking Infractions | | 0 | 0 | 0 |
| 001-000-359-90-000 | Animal Control Fines | | 150 | 150 | 150 |
| | Total Court Fees | | 70,150 | 70,150 | 66,150 |
| MISCELLANEOUS INCOME | | | | | |
| 001-000-361-11-000 | Investment Interest | ** | 20,000 | 20,000 | 84,000 |
| 001-000-361-40-000 | Sales Tax Interest | | 1,500 | 1,500 | 1,500 |
| 001-000-362-40-000 | Rents and Royalties | | 7,000 | 7,000 | 7,000 |
| | Post Office Rents | | 0 | 45,144 | 45,144 |
| 001-000-367-11-010 | Contributions/Donations | | 10,000 | 10,000 | 10,000 |
| 001-000-367-11-020 | WASPC Grants | | 0 | 0 | 0 |
| 001-000-369-20-000 | Unclaimed Property | | 0 | 0 | 0 |
| 001-000-369-30-000 | Confiscated and Forfeited Prop | | 0 | 0 | 0 |
| 001-000-369-40-000 | Judgements and Settlements | | 1,500 | 1,500 | 1,500 |
| 001-000-369-81-000 | Cash Overages and Shortages | | 0 | 0 | 0 |
| 001-000-369-90-000 | NSF Check Fee | | 1,000 | 1,000 | 1,000 |
| 001-000-369-90-010 | Miscellaneous Income | | 5,000 | 5,000 | 5,000 |
| 001-000-369-90-500 | Administration Fees | ** | 7,350 | 7,350 | 3,000 |
| | Total Miscellaneous | | 53,350 | 98,494 | 158,144 |
| 001-000-397-10-000 | Operating Transfer In from TR Trust | | 0 | 50,000 | 50,000 |
| 001-000-397-10-000 | Operating Transfer In from TR Trust | | 0 | 30,000 | 30,000 |
| | | | 0 | 80,000 | 80,000 |
| | TOTAL RESOURCES | | 2,149,429 | 1,983,138 | 2,174,727 |

| 2007 BUDGET | | | | | |
|--------------------|--------------------------------|----|------------------------|--------------------------------|------------------------------------|
| 001 - GENERAL FUND | | | | | |
| EXPENDITURES | | | | | |
| Account | Description | | Adopted 2007 Budget | July Amended 2007 Budget | November Amended 2007 Budget |
| LEGISLATIVE | | | | | |
| 001-005-511-60-100 | Salaries and Wages | ** | 3,720 | 2,447 | 3,720 |
| 001-005-511-60-200 | Benefits | | 285 | 285 | 285 |
| 001-005-511-60-310 | Operating Supplies | ** | 300 | 300 | 670 |
| 001-005-511-60-410 | Professional Services | | 1,000 | 1,000 | 1,000 |
| 001-005-511-60-420 | Communication | | 600 | 600 | 600 |
| 001-005-511-60-430 | Travel and Seminars | | 3,000 | 1,600 | 1,600 |
| 001-005-511-60-490 | Miscellaneous | | 100 | 100 | 100 |
| 001-005-511-80-490 | Voter Registration | | 3,800 | 3,800 | 3,800 |
| 001-005-511-60-640 | Capital Outlay - Equipment | | 0 | 0 | 0 |
| | | | 12,805 | 10,132 | 11,775 |
| EXECUTIVE | | | | | |
| 001-010-513-10-100 | Salaries and Wages | ** | 17,500 | 17,500 | 19,645 |
| 001-010-513-10-200 | Benefits | ** | 4,347 | 4,347 | 5,565 |
| 001-010-513-10-320 | Office Supplies | | 2,200 | 200 | 200 |
| 001-010-513-10-420 | Communication | | 600 | 600 | 600 |
| 001-010-513-10-430 | Travel and Seminars | | 3,000 | 3,000 | 3,000 |
| 001-010-513-10-490 | Miscellaneous | | 1,500 | 625 | 625 |
| 001-010-513-10-640 | Capital Outlay - Equipment | | 1,200 | 0 | 0 |
| | | | 30,347 | 26,272 | 29,635 |
| FINANCE | | | | | |
| 001-015-514-23-100 | Salaries and Wages | ** | 38,075 | 17,925 | 21,900 |
| 001-015-514-23-200 | Benefits | ** | 11,500 | 5,794 | 6,918 |
| 001-015-514-23-310 | Operating Supplies | | 0 | 0 | 0 |
| 001-015-514-23-320 | Office Supplies | | 350 | 350 | 350 |
| 001-015-514-23-411 | Professional Services | ** | 7,000 | 17,000 | 10,000 |
| 001-015-514-23-412 | Audit Costs | | 4,500 | 4,500 | 5,300 |
| 001-015-514-23-430 | Travel and Seminars | | 750 | 750 | 750 |
| 001-015-514-23-490 | Miscellaneous | | 650 | 650 | 650 |
| 001-015-514-23-491 | Bank Fees | | 500 | 500 | 500 |
| 001-015-514-78-461 | Payment of Judgements and Sett | | 0 | 0 | 0 |
| 001-015-514-23-640 | Capital Outlay - Equipment | | 1,500 | 100 | 100 |
| | | | 64,825 | 47,569 | 46,468 |
| GRANTS | | | | | |
| 001-020-514-60-100 | Salaries and Wages | | 13,118 | 10,495 | 10,495 |
| 001-020-514-60-200 | Benefits | | 3,119 | 2,495 | 2,495 |
| 001-020-514-60-310 | Operating Supplies | | 300 | 300 | 300 |
| 001-020-514-60-311 | Economic Development | | 5,000 | 500 | 500 |
| 001-020-514-60-320 | Office Supplies | | 900 | 315 | 315 |
| 001-020-514-60-350 | Small Tools/Minor Equipment | | 500 | 250 | 250 |
| 001-020-514-60-410 | Professional Services | | 500 | 500 | 500 |
| 001-020-514-60-420 | Communication | | 500 | 500 | 500 |
| 001-020-514-60-430 | Travel and Seminars | | 3,000 | 600 | 600 |
| 001-020-514-60-490 | Miscellaneous | | 300 | 300 | 300 |
| 001-020-514-60-640 | Capital Outlay - Equipment | | 500 | 500 | 500 |
| | | | 27,737 | 16,755 | 16,755 |
| LEGAL | | | | | |
| 001-025-515-20-100 | Salaries and Wages | | 13,697 | 6,696 | 6,696 |
| 001-025-515-20-200 | Benefits | | 3,874 | 1,918 | 1,918 |
| 001-025-515-20-410 | Professional Services | ** | 42,000 | 75,000 | 55,000 |
| 001-025-515-20-490 | Miscellaneous | | 500 | 0 | 0 |
| 001-025-515-70-510 | Crime Victim Services | | 1,200 | 1,200 | 1,200 |
| | | | 61,271 | 84,814 | 64,814 |

| | | 2007 BUDGET | | | |
|---------|---|--------------------|-------------|-------------|-------------|
| | | 001 - GENERAL FUND | | | |
| | | EXPENDITURES | Original | July | November |
| Account | Description | 2007 Budget | Amended | Amended | Amended |
| | | 2007 Budget | 2007 Budget | 2007 Budget | 2007 Budget |
| | CIVIL SERVICE | | | | |
| 2 | 001-030-516-10-310 Office Supplies | 150 | 150 | 150 | 150 |
| | 001-030-516-10-410 Professional Services | 500 | 5,000 | 15,000 | 15,000 |
| | 001-030-516-10-430 Travel and Seminars | 0 | 0 | 0 | 0 |
| | 001-030-516-10-440 Advertising and Legal Notices | 500 | 500 | 500 | 500 |
| | | 1,150 | 5,650 | 15,650 | 15,650 |
| | GOVERNMENTAL SERVICE | | | | |
| | 001-035-518-10-310 Office/Operating Supplies | 3,500 | 3,500 | 5,000 | 5,000 |
| | 001-035-518-10-340 Books and Periodicals | 200 | 200 | 200 | 200 |
| | 001-035-518-10-350 Small Tools/Minor Equipment | 200 | 200 | 200 | 200 |
| | 001-035-518-10-410 Professional Services | 10,000 | 10,000 | 6,000 | 6,000 |
| | 001-035-518-10-420 Communication | 6,900 | 6,900 | 6,900 | 6,900 |
| | 001-035-518-10-440 Advertising and Legal Notices | 4,300 | 4,300 | 4,300 | 4,300 |
| | 001-035-518-10-450 Rentals | 0 | 0 | 0 | 0 |
| | 001-035-518-10-460 Insurance | 14,378 | 14,378 | 16,600 | 16,600 |
| | 001-035-518-10-470 Utilities | 6,000 | 6,000 | 8,000 | 8,000 |
| | 001-035-518-10-480 Repair and Maintenance | 2,500 | 2,500 | 3,700 | 3,700 |
| | 001-035-518-10-490 Miscellaneous | 1,000 | 1,000 | 2,700 | 2,700 |
| | 001-035-519-90-490 Organization Dues | 2,500 | 2,500 | 2,100 | 2,100 |
| | 001-035-518-10-530 Water Service Interfund | 325 | 325 | 325 | 325 |
| | 001-035-518-10-620 Capital Outlay - Buildings | 6,000 | 6,000 | 6,700 | 6,700 |
| | | 57,803 | 57,803 | 62,725 | 62,725 |
| | LAW ENFORCEMENT | | | | |
| | 001-040-521-20-100 Salaries and Wages | 578,717 | 565,000 | 565,000 | 565,000 |
| | 001-040-521-20-200 Benefits | 208,377 | 202,573 | 202,573 | 202,573 |
| | 001-040-521-20-210 Benefits - Disability Insuranc | 17,300 | 17,300 | 17,300 | 17,300 |
| | 001-040-521-20-220 Uniforms | 10,000 | 10,000 | 6,500 | 6,500 |
| | 001-040-521-20-230 Pre Employment Testing | 5,000 | 3,450 | 3,450 | 3,450 |
| | 001-040-521-20-310 Operating Supplies | 6,500 | 4,115 | 4,115 | 4,115 |
| | 001-040-521-20-320 Office Supplies | 3,500 | 2,000 | 2,000 | 2,000 |
| | 001-040-521-20-350 Small Tools/Minor Equipment | 2,500 | 2,500 | 2,500 | 2,500 |
| | 001-040-521-20-360 Vehicle Operation/Maintenance | 27,000 | 27,000 | 27,000 | 27,000 |
| | 001-040-521-20-370 Vehicle Repair | 6,000 | 6,000 | 6,000 | 6,000 |
| | 001-040-521-20-380 Grant Programs | 13,000 | 3,000 | 0 | 0 |
| | 001-040-521-20-410 Professional Services | 7,000 | 160,000 | 140,000 | 140,000 |
| | 001-040-521-20-420 Communication | 14,000 | 14,000 | 14,000 | 14,000 |
| | 001-040-521-20-430 Travel and Seminars | 8,000 | 8,000 | 8,000 | 8,000 |
| | 001-040-521-20-450 Rentals | 8,500 | 4,200 | 4,200 | 4,200 |
| | 001-040-521-20-460 Insurance | 21,874 | 21,874 | 14,000 | 14,000 |
| | 001-040-521-20-470 Utilities | 5,500 | 5,500 | 5,500 | 5,500 |
| | 001-040-521-20-480 Repair and Maintenance | 4,500 | 2,100 | 2,100 | 2,100 |
| | 001-040-521-20-490 Miscellaneous | 2,500 | 1,415 | 1,415 | 1,415 |
| | 001-040-521-78-461 Payment of Judgements and Sett | 0 | 0 | 0 | 0 |
| | 001-040-521-20-500 Intergovernmental - SNOPAC | 60,553 | 60,553 | 60,553 | 60,553 |
| | 001-040-521-20-510 Intergovernmental - Drug Task | 966 | 966 | 966 | 966 |
| | 001-040-521-20-520 Vehicle Payment - Interfund Lo | 0 | 0 | 0 | 0 |
| | 001-040-521-20-530 Water Service Interfund | 325 | 325 | 325 | 325 |
| | 001-040-521-20-640 Capital Outlay - Equipment | 10,000 | 7,400 | 10,665 | 10,665 |
| | | 1,021,612 | 1,129,271 | 1,098,162 | 1,098,162 |
| | COURT COSTS | | | | |
| | 001-045-521-90-411 Professional Service - Court A | 18,000 | 18,000 | 18,000 | 18,000 |
| | 001-045-521-90-412 Professional Services - Prosec | 20,000 | 20,000 | 20,000 | 20,000 |
| | 001-045-521-90-491 Miscellaneous - Court Filing F | 35,000 | 35,000 | 35,000 | 35,000 |
| | 001-045-521-90-492 Miscellaneous - Jail Fees | 110,000 | 160,000 | 160,000 | 160,000 |
| | | 183,000 | 233,000 | 233,000 | 233,000 |

B-4

| 2007 BUDGET | | | | |
|-----------------------------|--------------------------------|-------------|-------------|-------------|
| 001 - GENERAL FUND | | | | |
| EXPENDITURES | | Original | July | November |
| Account | Description | Adopted | Amended | Amended |
| | | 2007 Budget | 2007 Budget | 2007 Budget |
| EMERGENCY MANAGEMENT | | | | |
| 001-050-525-50-310 | Operating Supplies | 500 | 500 | 500 |
| 001-050-525-50-480 | Repair and Maintenance | 0 | 0 | 0 |
| 001-050-525-10-500 | Department of Emergency Mgmt | 700 | 700 | 700 |
| | | 1,200 | 1,200 | 1,200 |
| CODE ENFORCEMENT | | | | |
| 001-060-539-30-100 | Salaries and Wages | 0 | 8,754 | 8,754 |
| 001-060-539-30-200 | Benefits | 0 | 1,354 | 1,354 |
| 001-060-539-30-310 | Office/Operating Supplies | 0 | 0 | 0 |
| 001-060-539-30-360 | Vehicle Operation/Maintenance | 0 | 0 | 0 |
| 001-060-539-30-370 | Vehicle Repair | 0 | 0 | 0 |
| 001-060-539-30-410 | Professional Services | 20,000 | 1,700 | 4,000 |
| 001-060-539-30-430 | Travel and Seminars | 0 | 0 | 0 |
| 001-060-539-30-460 | Insurance | 0 | 0 | 0 |
| 001-060-539-30-640 | Capital Outlay - Equipment | 0 | 0 | 0 |
| | | 20,000 | 11,808 | 14,108 |
| PLANNING DEPARTMENT | | | | |
| 001-065-558-60-100 | Salaries and Wages | 66,609 | 56,387 | 46,537 |
| 001-065-558-60-200 | Benefits | 19,378 | 18,005 | 15,000 |
| 001-065-558-60-310 | Office/Operating Supplies | 3,000 | 3,000 | 3,000 |
| 001-065-558-60-340 | Books and Periodicals | 400 | 0 | 0 |
| 001-065-558-60-350 | Small Tools/Minor Equipment | 500 | 0 | 0 |
| 001-065-558-60-380 | GMA Planning Grants | 5,500 | 15,500 | 12,000 |
| 001-065-558-60-411 | Hearing Examiner Service | 7,500 | 7,500 | 7,500 |
| 001-065-558-60-412 | Professional Services | 40,000 | 40,000 | 40,000 |
| 001-065-558-60-412 | Comp Plan Update | 0 | 54,714 | 130,000 |
| 001-065-558-60-420 | Communication | 1,500 | 1,500 | 3,200 |
| 001-065-558-60-430 | Travel and Seminars | 3,400 | 1,200 | 1,200 |
| 001-065-558-60-440 | Advertising and Legal Notices | 3,500 | 3,500 | 5,000 |
| 001-065-558-60-490 | Miscellaneous | 1,000 | 1,000 | 3,000 |
| 001-065-558-60-640 | Capital Outlay - Equipment | 6,500 | 1,500 | 1,500 |
| | | 158,787 | 203,806 | 267,937 |
| BUILDING DEPARTMENT | | | | |
| 001-070-559-60-100 | Salaries and Wages | 84,145 | 58,132 | 80,000 |
| 001-070-559-60-200 | Benefits | 30,884 | 21,929 | 27,000 |
| 001-070-559-60-310 | Operating Supplies | 845 | 845 | 3,400 |
| 001-070-559-60-340 | Books and Periodicals | 650 | 650 | 650 |
| 001-070-559-60-350 | Small Tools/Minor Equipment | 450 | 450 | 450 |
| 001-070-559-60-360 | Vehicle Operation/Maintenance | 450 | 450 | 450 |
| 001-070-559-60-410 | Professional Services | 2,800 | 0 | 0 |
| 001-070-559-60-420 | Communication | 200 | 200 | 200 |
| 001-070-559-60-430 | Travel and Seminars | 1,800 | 1,800 | 1,800 |
| 001-070-559-60-460 | Insurance | 1,375 | 1,375 | 1,375 |
| 001-070-559-60-480 | Repair and Maintenance | 0 | 0 | 0 |
| 001-070-559-60-490 | Miscellaneous | 450 | 450 | 450 |
| 001-070-559-60-630 | Hazard Mitigation Buyout Progr | 0 | 0 | 0 |
| 001-070-559-60-640 | Capital Outlay - Equipment | 7,000 | 7,000 | 9,000 |
| | | 131,049 | 93,281 | 124,775 |
| HEALTH DEPT. | | | | |
| 001-075-562-50-500 | Intergovernmental | 700 | 700 | 700 |
| | | 700 | 700 | 700 |

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| 104 - GENERAL EQUIPMENT RESERVE | | | |
|---------------------------------|--------------------------------|----------------------|------------------------------|
| RESOURCES | | 2007 Original Budget | November 2007 Amended Budget |
| Account | Description | | |
| 104-000-308-10-000 | Beginning Fund Balance | 0 | 0 |
| 104-000-361-11-000 | Investment Interest | 0 | 0 |
| 104-000-366-10-000 | Interfund Interest Payment Rec | 0 | 0 |
| 104-000-381-20-000 | Interfund Loan Payment Receive | 0 | 0 |
| 104-000-395-10-000 | Sale of Fixed Assets - Garbage | 0 | 0 |
| 104-000-395-10-020 | Sale of Fixed Assests - Utilit | 0 | 0 |
| 104-000-397-10-010 | Operating Transfer In | 30,000 | 110,000 |
| | | 30,000 | 110,000 |
| | TOTAL RESOURCES | 30,000 | 110,000 |
| 104 - GENERAL EQUIPMENT RESERVE | | | |
| EXPENDITURES | | 2007 Original Budget | 2007 Amended Budget |
| Account | Description | | |
| 104-104-537-80-640 | Garbage Equipment | 0 | 0 |
| 104-104-538-10-640 | Equipment - Vehicles (Utility) | 30,000 | 30,000 |
| 104-104-597-55-000 | Operating Transfer Out | 0 | 0 |
| | TOTAL EXPENSE | 30,000 | 30,000 |
| 104-900-508-00-000 | Ending Fund Balance | 0 | 80,000 |

| 401 - SEWER UTILITY FUND | | | |
|--------------------------|-------------------------------|----------------------|------------------------------|
| RESOURCES | | | |
| Account | Description | 2007 Original Budget | November 2007 Amended Budget |
| 401-000-308-10-000 | Beginning Fund Balance | 0 | 23,000 |
| 401-000-343-19-000 | Sewer Inspection Fee | 7,000 | 29,000 |
| 401-000-343-50-000 | Sewer Service | 901,555 | 901,555 |
| 401-000-369-90-000 | Miscellaneous | 500 | 7,700 |
| 401-000-395-10-000 | Sale of Fixed Assets | 0 | 0 |
| 401-000-397-10-000 | Operating Transfer In | 0 | 35,300 |
| | | 909,055 | 973,555 |
| | TOTAL RESOURCES | 909,055 | 996,555 |
| 401 - SEWER UTILITY FUND | | | |
| EXPENDITURES | | | |
| Account | Description | 2007 Original Budget | 2007 Amended Budget |
| 401-401-535-80-100 | Salaries and Wages | 301,099 | 301,099 |
| 401-401-535-80-200 | Benefits | 91,902 | 91,902 |
| 401-401-535-80-220 | Uniforms | 2,000 | 1,100 |
| 401-401-535-80-310 | Operating Supplies | 30,000 | 30,000 |
| 401-401-535-80-320 | Office Supplies | 6,000 | 4,500 |
| 401-401-535-80-350 | Small Tools/Minor Equipment | 10,000 | 9,000 |
| 401-401-535-80-360 | Vehicle Operation Maintenance | 5,000 | 5,000 |
| 401-401-535-80-370 | Vehicle Repair | 1,000 | 500 |
| 401-401-535-80-410 | Construction Review Costs | 5,000 | 28,000 |
| 401-401-535-80-411 | Professional Service - Other | 50,000 | 67,000 |
| 401-401-535-80-412 | Professional - Legal | 20,000 | 20,000 |
| 401-401-535-80-413 | Services - Sludge Hauling | 30,000 | 30,000 |
| 401-401-535-80-420 | Communication | 10,000 | 10,000 |
| 401-401-535-80-430 | Travel and Seminars | 3,500 | 3,500 |
| 401-401-535-80-450 | Rentals | 200 | 7,440 |
| 401-401-535-80-460 | Insurance | 24,972 | 27,700 |
| 401-401-535-80-470 | Utilities | 44,000 | 35,000 |
| 401-401-535-80-480 | Repair and Maintenance | 6,000 | 6,000 |
| 401-401-535-80-490 | Miscellaneous | 10,000 | 10,000 |
| 401-401-535-80-500 | Interfund Water/Sewer Bonds | 50,000 | 50,000 |
| 401-401-535-80-510 | Taxes - Excise | 18,782 | 32,000 |
| 401-401-535-80-530 | Water Service Interfund | 195 | 195 |
| 401-401-535-80-620 | Capital Outlay - Buildings | 0 | 0 |
| 401-401-535-80-640 | Capital Outlay - Equipment | 10,000 | 10,000 |
| 401-401-597-55-000 | Operating Transfer Out | 160,100 | 214,800 |
| | | 889,750 | 994,736 |
| | TOTAL EXPENDITURES | 889,750 | 994,736 |
| 401-900-508-00-000 | Ending Fund Balance | 19,305 | 1,819 |

| 402 - GARBAGE UTILITY FUND | | | |
|----------------------------|--------------------------------|----------------------|------------------------------|
| RESOURCES | | 2007 Original Budget | November 2007 Amended Budget |
| Account | Description | | |
| 402-000-308-10-000 | Beginning Fund Balance | 0 | 85,000 |
| 402-000-316-45-000 | Garbage Franchise Fees | 2,500 | 2,500 |
| 402-000-316-75-000 | Garbage State Tax | 17,248 | 17,248 |
| 402-000-334-03-100 | Coordinated Prevention Grant | 1,710 | 1,710 |
| 402-000-343-70-000 | Garbage/Solid Waste | 479,112 | 479,112 |
| 402-000-343-70-010 | Recycling Charges | 66,900 | 66,900 |
| 402-000-362-20-000 | Rental Fees (Dumpsters) | 21,852 | 21,852 |
| 402-000-362-90-000 | Dumpster Delivery Charges | 400 | 400 |
| 402-000-369-90-000 | Miscellaneous | 0 | 0 |
| 402-000-395-10-000 | Sale of Fixed Assets | 0 | 0 |
| 402-000-397-10-000 | Operating Transfer In | 0 | 0 |
| | | 589,722 | 589,722 |
| | TOTAL RESOURCES | 589,722 | 674,722 |
| 402 - GARBAGE UTILITY FUND | | | |
| EXPENDITURES | | 2007 Original Budget | 2007 Amended Budget |
| Account | Description | | |
| 402-402-537-80-100 | Salaries and Wages | 148,158 | 148,158 |
| 402-402-537-80-200 | Benefits | 51,403 | 51,403 |
| 402-402-537-80-220 | Uniforms | 1,600 | 1,600 |
| 402-402-537-80-230 | Contract Labor | 0 | 0 |
| 402-402-537-80-310 | Operating Supplies | 2,500 | 2,500 |
| 402-402-537-80-320 | Office Supplies | 10,000 | 10,000 |
| 402-402-537-80-350 | Small Tools/Minor Equipment | 2,000 | 2,000 |
| 402-402-537-80-360 | Vehicle Operation/Maintenance | 6,000 | 6,000 |
| 402-402-537-80-370 | Vehicle Repair | 500 | 500 |
| 402-402-537-80-410 | Professional Services | 35,000 | 35,000 |
| 402-402-537-80-412 | Professional - Legal | 4,200 | 4,200 |
| 402-402-537-80-420 | Communication | 9,000 | 9,000 |
| 402-402-537-80-430 | Travel and Seminars | 800 | 800 |
| 402-402-537-80-460 | Insurance | 9,560 | 9,560 |
| 402-402-537-80-470 | Utilities | 4,000 | 4,000 |
| 402-402-537-80-480 | Repair and Maintenance | 10,000 | 10,000 |
| 402-402-537-80-490 | Miscellaneous | 20,000 | 20,000 |
| 402-402-537-80-500 | Intergovernmental - Disposal F | 175,000 | 175,000 |
| 402-402-537-80-510 | Intergovernmental - Recycle | 57,600 | 57,600 |
| 402-402-537-80-511 | Taxes - Excise | 24,437 | 24,437 |
| 402-402-537-80-620 | Capital Outlay - Buildings | 2,500 | 2,500 |
| 402-402-537-80-640 | Capital Outlay - Equipment | 10,000 | 10,000 |
| 402-402-597-55-000 | Operating Transfer Out | 5,000 | 85,000 |
| | | 589,258 | 669,258 |
| | TOTAL EXPENDITURES | 589,258 | 669,258 |
| 402-900-508-00-000 | Ending Fund Balance | 464 | 5,464 |