SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET

ITEM NO: Budget Workshop – A

DATE: April 24, 2008

SUBJECT: Budget Workshop

CONTACT PERSON: Laura Koenig, City Clerk/Deputy Finance Director
Deborah Knight, City Administrator

ISSUE:

The issue before the City Council is to:

1. Review proposed revisions to the 2008 General Fund Budget assumptions
2. Discuss budget amendments to ensure a balanced budget throughout the year.

STAFF RECOMMENDATION:

1. Review proposed revisions to the 2008 General Fund Budget assumptions
2. Direct staff to areas of concern prior to considering a Budget Amendment for first reading on May 6, 2008.

SUMMARY:

The City Council discussed General Fund expenditures and priority projects at its March 27, 2008 meeting. City staff identified two areas of concern in the General Fund budget:

1. Unanticipated staffing expenses $23,290 – the addition of an administrative assistant in the executive department and an anticipated 6 week overlap of severance pay and the start date for a new community development director.
2. Comprehensive Plan Professional services $55,186 – this represents 48% of the annual budget. Staff anticipates that at the current rate, the budget will be exhausted by June 1, 2008.

The City Council directed staff to schedule a budget workshop to review in detail revised revenue and expenditure assumptions.

The table below shows the city's General Fund budget with anticipated revenues, expenditures and ending fund balances as of March 31, 2008.

Beginning Fund Balance	$ 41,166.39
Revenues for Period	$378,347.78
Expenditures for Period	($449,878.58)
Year to Date	**(30,361.41)**

City staff have not overspent **budget** limits in the first quarter. Rather, the negative fund balance is indicative of the city's cash flow problem. The city has not yet received the first distribution of property taxes ($286,269) which are due after April 30, 2008.

City staff have been directed to postpone all non-essential purchases until after June 1, 2008.

All revenue sources (Attachment A) are at or above expected limits (20%-25% receipted) with the following exceptions:

Revenue sources not meeting projections

	% Receipt	YTD Revenues	2008 Budget
1. Property taxes[1]	4.78%	$27,363.94	$572,538.00
2. Consultant review deposit	8.33%	$ 1,000.00	$ 12,000.00
3. Zoning and subdivision fees	9.27%	$ 5,100.00	$ 55,000.00
4. Plan Check fees	3.75%	$ 750.00	$ 20,000.00

Revenue sources exceeding projections:

	% Receipt	YTD Revenues	2008 Budget
1. B&O Gas	38.65%	$24,209.61	$62,630.00
2. Law Enforcement Copies	84.00%	$ 714.00	$ 850.00
3. Law Enforcement Service	138.00%	$ 1,246.41	$ 900.00
4. Animal Control Fees	37.00%	$ 315.00	$ 500.00
5. Passports	52.41%	$ 7,862.00	$15,0000.00
6. Miscellaneous Income	93.89%	$ 938.90	$ 1,000.00

GENERAL FUND

The adopted 2008 General Fund anticipates receiving $1,956,520 in revenues and $1,847,594 in expenditures with a $108,926 ending fund balance.

[1] The city has not yet received the first distribution of property taxes ($286,269) which are due after April 30, 2008.

General Fund Revenues

Revenue Forecasts

Revised General Fund revenues for 2008

General fund revenues are broken into six categories:

	Adopted	Proposed Revised	Difference
1. Taxes	$1,349,558	$1,349,558	$0
2. License and Permits	$69,500	$47,500	($22,000)[2]
3. Intergovernmental	$190,468	$190,468	$0
4. Charges for Services	$125,800	$75,300	($50,000)[3]
5. Fines and Penalties	$65,250	$65,250	$0
6. Miscellaneous	$155,944	$155,944	$0
Total	$1,956,520	$1,884,520	($72,000)

TAXES

Real and Property Tax

Real and Property taxes ($673,583 estimate for 2008) are divided between the General Fund ($572,538), Street Fund ($70,000), and Police Bond Fund ($31,045).

The estimate is based on 1% increase in property taxes. The proposed budget includes estimates from new construction.

Total YTD revenues	$ 27,363.94
Budget	$545,174.06
% Actual	4.78%

Sales Tax

The city has collected 32.18% of its projected sales tax revenues through the first quarter of 2008 ($80,443.53). Although sales tax is estimated to increase by a small percentage in 2008 staff recommendation is to hold sales tax steady at the 2007 rate of $250,000 in the General Fund.

Total YTD revenues	$ 80,443.53
Budget	$250,000.00

[2] Proposed reduction is the result of reducing expectations for SFR building permits from 33 to 11
[3] Proposed reduction is the result of reducing expectations for land use applications as a result of housing market downturn

% Actual	32.18%

Any sales tax collected over the budgeted $250,000 in 2008 will be placed in the contingency fund per Ordinance No. 940-06 approved by the City Council in 2006. The Contingency fund is anticipated to receive $72,000 in sales tax revenues (sales tax excess).

B&O Utility – Electric, Gas, Cable, and Phone

Staff reviewed historic collections and increased this by 3.7% based on Gordon Hey's Five-Year projections. The city is currently between 29.37% and 38.65% of actual revenues collected compared to budget as of the end of the first quarter

Total YTD revenues	$112,523.46
Budget	$346,381.00
% Actual	32.48%

City Utilities – Water, Sewer, and Garbage

City Utilities are calculated on the number of accounts for each service and the estimated excess usage. This amount was multiplied by the 6% tax for each service.

This revenue source is difficult to estimate. The tax was implemented in the mid-2006, so there is a lack of history.

Total YTD revenues	$32,633.78
Budget	$111,898
% Actual	29.16%

LICENSE AND PERMITS/CHARGES FOR SERVICES

These are the most volatile revenue accounts since they are based on activities outside the city's control. Zoning and Subdivision Fees, Hearing Examiner fees, Building Permits, and Plan Check Fees are all contingent on development activity.

License and Permits

Building permit fees make up approximately 80% of the License and Permit revenues.

Building Permit Fees	
Total YTD revenues	$11,299.00
Budget	$47,000.00
% Actual	24.04%

The housing market continues to slow. Industry analysts now predict an 18 to 36 month recession. City staff recommend revising the 2008 budget estimate from $47,000 to $22,000.

2008 Building Permit Fees

Development	# Dwelling Units Budget Est.	**April Revised Estimate**	Bld Permit Fees $2,000/unit
George	6	6	$12,000
Everts	0	3	$6,000
Duplex	0	2	$4,000
Denali Ridge	6	0	0
Steen Park	12	0	0
Caleb Court	7	0	0
Timber Ridge	5	0	0
Total 2008	**33**	**11**	**$ 22,000**

The 2008 budget was built on an estimated 33 SFR building permits ($2,000/dwelling unit). City staff recommend amending the budget and reducing expected revenues from $47,000 to $22,000 in 2008 to avoid overestimating revenues.

The City has been using temporary part-time un-benefited staff to fill the building inspector/building official position. Unfortunately, there is on-going inspection work that needs to be done. The cost of retaining staff is not fully covered by the fees collected.

2008 expenses in the Building Department ($95,280) will exceed Building permit and Plan Check fees by approximately $67,780. The City Council may want to consider a building permit fee study in 2008 or 2009 to ensure permit fees are covering permit costs.

Charges for Service

Hearing Examiner Fees

The City has held 2 open record hearings in the first quarter. Fees for these hearings were paid in 2007. Hearing examiner fees (8 x $1,500 = $12,000) are expected to decline as a result of the downturn in the housing market. The revised estimate is $6,000 (4 x $1,500). Hearing examiner revenues are offset by Hearing examiner expenses in the Planning and Development budget. This is a "pass-through" cost to the applicant.

Total YTD revenues	$1,000.00
Budget	$12,000.00
% Actual	8.33%

Zoning and Subdivision Fees

The 2008 budget estimate receiving $55,000 in zoning and subdivision fees. The recommended revised budget is $25,000.

Total YTD revenues	$5,100.00
Budget	$55,000
% Actual	9.27%

Plan Check Fees

The City must review and "check" each building permit submitted. Plan check fees are $1,000 per permit.

The 2008 budget estimate $20,000 in Plan check fees for 2008. The proposed revised budget is $5,550
(75% of $22,000).

Total YTD revenues	$ 750.00
Budget	$20,000.00
% Actual	3.75%

Passport Fees

Effective January 1, 2008 American citizens will need a valid passport to drive into Canada. Staff anticipate continued strong demand for passports but at a lower level than 2007 when citizens were required to obtain passports for air travel to Canada and Mexico.

Staff estimate collecting $15,000 in passport fees in 2008.

Total YTD revenues	$7,862.00
Budget	$15,000.00
% Actual	52.41%

INTERGOVERNMENTAL

Per Capita Revenues

The following information was obtained from the *Budget Suggestions for 2008* which is a publication provided to cities by Municipal Research. These revenues are based on population. The Office of Financial Management estimates Sultan's population at 4,530.

Liquor tax – Due to increases in liquor sales, liquor excise taxes continue to rise. With the anticipation of additional stores being open on Sundays, and additional staff hours in the stores to better serve customers, revenues are expected to grow by 5%.

The City anticipates collecting $21,291 in liquor tax.

Profits of Liquor Board – Liquor Board profits are the difference between revenues from alcohol sales and expenditures form the Liquor Control Board. Liter sales of alcohol continue to grow at over 3%, wine sales are growing at 1%, and beer sales are not growing. Overall the Liquor Control Board anticipates around a 5% increase in profits for 2008.

The City anticipates collecting $32,072 in Liquor Board Profits

City County Assistance Forecast (Hardship) – The formula used to allocate city funding is based on a sales tax and property tax equalization formula and the 2005 MVET backfill levels.

The total certified amounts for 2008 will not be available until March 1, 2008. The Department of Revenue typically provides an estimate in September. A current search for the estimates did not produce any results. The City has received 81,000 through October 1, 2007 which may be the last distribution. The City may receive one more distribution on December 31, 2007.

City staff anticipate receiving $104,000 in 2008. The Council could make a determination to reduce this amount to $80,000 as a more conservative estimate.

Criminal Justice (former CTED programs) –

With the repeal of the motor vehicle excise tax, the only money that cities receive by statute comes from the Office of the State Treasurer on a per capita basis. There is a requirement that these funds be spent on some combination of innovative law enforcement programs, domestic violence prevention programs, and child abuse prevention programs, but no requirement of how much must be spent in each area.

City staff anticipate receiving $3,488. In the past, the City Council has allocated $1,000 to the Safe Stop program run by the Volunteers of America.

FINES AND PENALTIES

This revenue category covers three revenues sources: district court, violations bureau and animal control.

City staff recommend maintaining district court revenues at historic levels. The city estimated collecting $55,000 in 2007. At the close of the third quarter, the city has collected $41,392. Revenue estimates are $56,500 for 2008.

District Court

Total YTD revenues	$16,941.06
Budget	$56,500.00
% Actual	29.98%

The violations bureau has been steadily declining as the number of police officers has decreased. The city budgeted $15,000 in revenues for 2007. At the close of the third quarter the city had collected $4,095. Revenue estimates for 2008 are $7,500.

Violations Bureau

Total YTD revenues	$ 422.00
Budget	$7,500.00
% Actual	5.63%

MISCELLANEOUS

Miscellaneous revenues include investment interest, contributions, rents and royalties.

Investment Interest

As discussed earlier, code cities may now apportion some investment earnings from funds commingled for investment purposes to the general fund rather than the participating funds unless restricted by law (RCW 35.39.034). Utility funds, bond covenants or other provisions may require that the interest be allocated to the utility fund.

The 2008 budget takes advantage of this opportunity where appropriate.

Contributions/Donations

In the past, the City has received contributions from community members and property owners to support various city activities. Contributions and donations must be accepted in accordance with Sultan Municipal Code 3.68.

The development community has expressed interest in supporting the City's efforts to create a compliant Comprehensive Plan. This could be used to offset the $200,000 shortfall for this effort in the Planning and Development department.

Rents and Royalties

In August 2007, the City Council approved redirecting rent from the Post Office building owned by the City to the General Fund as part of the budget amendment approved by Council to balance the General Fund Budget.

The estimated revenue for 2008 from Post Office rent is $52,644.

GENERAL FUND EXPENSES

Cost of Living Adjustment

The City's bargaining agreement with the Police effective January 1, 2007-December 31, 2008 is based on the CPI-W for the Seattle-Tacoma-Bremerton Area for the period from June 2006 to June 2007.

The cost of living adjustment for police wages for 2008 will be 3.3%

The City's bargaining agreement with public works and clerical staff is currently under negotiation. Management expects the bargaining unit to request the same cost of living adjust as was approved in the police contract.

The cost of living adjustment for public works and clerical staff is estimated at 3.3%

The cost of living adjustment recommended for all other staff (management team) is 3.3%.

Benefit Costs

Medical, Dental and Vision Coverage

Medical premiums will increase by 14.8% in 2008. This is a significant impact the General Fund as well as the Street Fund and enterprise funds (water, wastewater, garbage, cemetery, and storm water).

Dental and vision costs **will not** increase over 2007.

Medical premium increases will affect the public works and clerical workers contract currently under negotiation. A premium cost share agreement will help the City control rising health care costs.

Attachment B shows the distribution of wages, salary and benefit costs and the Association of Washington City medical premium costs for 2008.

Public Employees Retirement System (PERS) - Pension Contribution Rates

PERS contribution rates for employers have been increasing quite significantly over the last couple of years. There was a jump from 6.12% effective July 1, 2007. There will be another increase to 8.31% effective July 1, 2008. A projected 9.10% increase will take effect in 2009 and a 9.12% increase is projected for each year from 2011-2013.

Operating Funds

Attachment C presents the General Fund Expense vs. Budget detail

Legislative - $8,915 for salaries, travel and seminars and professional services. The cost of the library annexation ballot measure ($10,000) is expensed from the Library budget.

Budget	$8,915.00	
Total YTD expenditures	$3,315.52	
Balance	$5,599.48	62.81% remaining

Executive - $41,505 for salary, travel, and a proposed salary and benefit survey ($10,000) to review staff wages and benefits against comparable cities. This **does not** include the budget amendment for the Executive Department Administrative Assistant position ($15,992)

Budget	$41,505.00	
Total YTD expenditures	$9,497.30	
Balance	$32,007.70	77.11% remaining

Finance - $34,215 for salary, professional services ($2,250 for Finance Director services), and audit costs. The budget is reduced from $47,569 in 2007 to $31,850 in 2008.

Budget	$34,215	
Total YTD expenditures	$5,884.20	
Balance	$28,330.80	82.80% remaining

Grants and Economic Development - $16,600 for salary, new web pages for economic development and tourism, business outreach through quarterly roundtable discussions, and volunteer program support.

Budget	$16,600.00	
Total YTD expenditures	$2,189.94	
Balance	$14,410.06	86.80% remaining

Legal Services - $49,610 this budget is dependent on many factors outside the City's control. The budgeted amount is strictly for normal attorney review approximately $4,000/month. This does not include special legal needs for unanticipated litigation. Special Legal Counsel for land use issues is currently combined with professional services for the Comprehensive Plan Update in the Planning and Development department.

Budget	$49,610.00	
Total YTD expenditures	$9,427.91	
Balance	$40,182.09	80.99% remaining

Civil Service - $16,250 supports the Civil Service Commission.

Budget	$16,250.00	
Total YTD expenditures	$9,962.81	
Balance	$9,962.81	61.31% remaining

Other Governmental Services - $63,788 includes expenses that cannot be allocated to a particular department such as copier paper, utilities, insurance for City Hall, City Hall maintenance and repair, and the phone system.

Budget	$63,788.00	
Total YTD expenditures	$9,718.61	
Balance	$54,069.39	84.76% remaining

Law Enforcement - $905,428 includes funding for 6 patrol officers and a police chief. Professional services ($70,000) is for legal services support. The City's SNOPAC obligation will increase from $40,000 in 2007 to $71,000 in 2008.

Budget	$905,428	
Total YTD expenditures	$58,908.19	
Balance	$265,206.10	70.70% remaining

Code Enforcement - $31,250 is for animal control services. This includes funding for a part-time (20 hours/week), benefited animal control officer position. Professional services is for legal services support for nuisance abatement.

Budget	$31,250.00	
Total YTD expenditures	$6,984.45	
Balance	$24,265.55	77.65% remaining

Planning and Development - $294,465 Professional services ($115,000) includes funding for the Comprehensive Plan Update, and pass-through consultant fees for current development review ($15,000). The remaining $100,000 budget for the Comprehensive Plan Update is spread out between the enterprise funds (water, sewer and storm water) and street fund. Hearing Examiner services ($12,000) is a pass-through expense with a corresponding allocation on the revenue side.

Budget	$219,465	
Total YTD expenditures	$82.332.06	
Balance	$137,132.94	62.48% remaining

Building and Community Development $95,280 includes building inspection and plan review services as well as engineering (City Engineer). Salaries and benefits for the City Engineer and proposed Engineering Technician position have been allocated to the Capital Budget. The Building department budget does include new computer and GIS/CAD software and the necessary license and maintenance contracts. The addition of engineering staff should provide transition as the City Engineer prepares to retire and some much needed support to get our capital projects completed.

The 2008 budget includes a half-time building inspector (regular, benefited position) and a half-time building official/plans examiner. The plans examiner costs are offset by a corresponding allocation on the revenue side.

Budget	$95,280.00	
Total YTD expenditures	$14,153.15	
Balance	$81,126.85	85.14% remaining

Library - $102,915 covers the cost of the City's contract with Sno-Isle for 2007. The contract provides for retroactive billing to the previous year's services. There is an additional $10,000 included in this line-item to cover the cost of the annexation ballot measure in 2008. The Snohomish County Auditor estimates the maximum cost of the ballot measure is $5/voter (approximately $10,000).

Budget	$102,915.00	
Total YTD expenditures	$1,110.30	
Balance	$101,804.70	98.92% remaining

Parks - $7,620 for allocated insurance costs and repairs to address risk factors. There are no other park expenses budgeted for 2008. City staff recommend leveraging the proposed volunteer program to address park issues. The school district is maintaining Osprey Park during soccer season. Other sports groups are paying field use fees on the "honor" system.

Budget	$28,620.00	
Total YTD expenditures	$3,092.64	
Balance	$25,527.36	89.19% remaining

DISCUSSION:

The City of Sultan struggles with cash flow. The majority of the City's General Fund Revenues come from property taxes which are limited to a 1% increase annually. In addition, property taxes are not receipted evenly throughout the year.

The negative fund balance is indicative of the city's cash flow problem. The city has not yet received the first distribution of property taxes ($286,269) which are due after April 30, 2008.

Revenue Assumptions

The downturn in the housing market and economic recession also impact revenue assumptions in the General Fund. Staff recommends adjusting downward the original assumption of 33 building permit to 11 permits. The downturn in the housing market also affects land use and permit fees which are reflected in Charges for Service. Staff recommends reducing Charges for Service by $50,000 to reflect lower expected revenues from Hearing Examiner, Consultant Review Deposit, Zoning and Subdivision Fees and Plan Checks.

	Adopted	Proposed Revised	Difference
1. Taxes	$1,349,558	$1,349,558	$0
2. License and Permits	$69,500	$47,500	($22,000)
3. Intergovernmental	$190,468	$190,468	$0
4. Charges for Services	$125,800	$75,300	($50,000)
5. Fines and Penalties	$65,250	$65,250	$0
6. Miscellaneous	$155,944	$155,944	$0
Total	$1,956,520	$1,884,520	($72,000)

Expenditure Assumptions

The City made several staffing cuts last year and converted some fixed expenses to variable expenses. For example, the City replaced its full-time benefited building inspector/building official position with a temporary part-time employee to match work load with staff hours.

In planning and building, project revenues are frequently collected at the beginning of the project with expenses spread out over several years. For example, the city collected land use and building permit fees in 2007 and the work has continued into 2008. In addition, inquiries regarding land use applications and building permits begin long before any revenues are collected.

With the city's "boom and bust" housing development cycles it is difficult to maintain staff during the "bust" periods especially when the city does not set aside permit and land use fees in a separate account to level out the regular business cycles.

The City Council may want to consider this approach during the 2009 budget process.

City staff identified two areas of concern in the General Fund budget:

1. Unanticipated staffing expenses $23,290 – the addition of an administrative assistant in the executive department and an anticipated 6 week overlap of severance pay and the start date for a new community development director.
2. Comprehensive Plan Professional services $55,186 – this represents 48% of the annual budget. Staff anticipates that at the current rate, the budget will be exhausted by June 1, 2008.

RECOMMENDATION

1. Review proposed revisions to the 2008 General Fund Budget assumptions
2. Direct staff to areas of concern prior to considering a Budget Amendment for first reading on May 6, 2008.

ATTACHMENTS

A – General Fund Revenues
B – Salary Distribution
C – General Fund Expenses

Attachment A

General Ledger
Revenue Analysis

User: laura
Printed: 04/18/2008 - 10:18 A
Period 1 to 3, 2008

Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Uncollected Balance	Percent Received
001	GENERAL FUND					
001-000-308-10-000	Beginning Fund Balance	0.00	0.00	41,166.39	(41,166.39)	0.00
001-000-311-10-000	Real and Personal Property Tax	572,538.00	27,363.94	27,363.94	545,174.06	4.78
001-000-313-10-000	Local and Retail Sales and Use	250,000.00	80,443.53	80,443.53	169,556.47	32.18
001-000-313-70-010	Sales Tax - Criminal Justice F	66,211.00	18,422.18	18,422.18	47,788.82	27.82
001-000-316-41-000	B & O Electric	125,310.00	36,809.59	36,809.59	88,500.41	29.37
001-000-316-43-000	B & O Gas	62,630.00	24,209.61	24,209.61	38,420.39	38.65
001-000-316-46-000	Cable Franchise Fees	34,506.00	10,444.54	10,444.54	24,061.46	30.27
001-000-316-46-001	B & O Cable	42,000.00	14,368.94	14,368.94	27,631.06	34.21
001-000-316-47-000	B & O Telephone	81,935.00	26,690.78	26,690.78	55,244.22	32.58
001-000-316-72-000	Water Utility Tax	39,540.00	10,941.46	10,941.46	28,598.54	27.67
001-000-316-74-000	Sewer Utility Tax	49,617.00	15,561.02	15,561.02	34,055.98	31.36
001-000-316-75-000	Garbage Utility Tax	22,741.00	6,131.30	6,131.30	16,609.70	26.96
001-000-317-50-000	Gambling Tax	1,630.00	404.96	404.96	1,225.04	24.84
001-000-319-16-000	Property Tax Interest	900.00	0.00	0.00	900.00	0.00
001-000-321-90-000	Business License	13,000.00	3,620.83	3,620.83	9,379.17	27.85
001-000-322-10-000	Buildings, Structures, Equipme	47,000.00	11,299.00	11,299.00	35,701.00	24.04
001-000-322-10-010	Permits - Other	7,500.00	1,195.50	1,195.50	6,304.50	15.94
001-000-322-30-000	Animal Licenses	1,500.00	355.00	355.00	1,145.00	23.67
001-000-322-80-000	Penalties/Land Use Violations	0.00	0.00	0.00	0.00	0.00
001-000-322-90-000	Non-Business Permits	500.00	0.00	0.00	500.00	0.00
001-000-322-90-010	Alarm System Fees	0.00	0.00	0.00	0.00	0.00
001-000-331-16-000	Police Grants	0.00	0.00	0.00	0.00	0.00
001-000-334-01-030	CTED - Planning Grants	0.00	0.00	0.00	0.00	0.00
001-000-334-03-030	Flood Management Plan Grant	0.00	0.00	0.00	0.00	0.00
001-000-334-03-510	WSTC Mini Grants	0.00	0.00	0.00	0.00	0.00
001-000-335-03-910	PUD Privilege Tax	28,750.00	0.00	0.00	28,750.00	0.00
001-000-336-04-220	Local Government Assistance	0.00	23,429.03	23,429.03	(23,429.03)	0.00
001-000-336-06-210	Criminal Justice Funding	1,042.00	250.00	250.00	792.00	23.99
001-000-336-06-220	DCD Police Protection Grant	0.00	0.00	0.00	0.00	0.00
001-000-336-06-260	CJ Special Programs	2,488.00	587.22	587.22	1,900.78	23.60
001-000-336-06-510	DUI Cities	825.00	206.06	206.06	618.94	24.98
001-000-336-06-850	Equalization Sales Tax	0.00	0.00	0.00	0.00	0.00
001-000-336-06-870	City Hardship Assistance	104,000.00	0.00	0.00	104,000.00	0.00

Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Uncollected Balance	Percent Received
001-000-336-06-940	Liquor Excise Tax	21,291.00	5,209.18	5,209.18	16,081.82	24.47
001-000-336-06-950	Liquor Board Profits	32,072.00	7,765.48	7,765.48	24,306.52	24.21
001-000-341-50-000	Sale of Maps/Publications	750.00	0.00	0.00	750.00	0.00
001-000-341-60-000	Certifications/Photocopies	1,000.00	65.05	65.05	934.95	6.50
001-000-341-60-010	Law Enforcement Copies/Reports	850.00	714.00	714.00	136.00	84.00
001-000-341-91-000	Candidate Filing Fees	0.00	0.00	0.00	0.00	0.00
001-000-341-96-000	Civil Service Testing	0.00	0.00	0.00	0.00	0.00
001-000-341-99-000	Passport Fees	15,000.00	7,862.00	7,862.00	7,138.00	52.41
001-000-342-10-000	Law Enforcement - Service/Serv	900.00	1,246.41	1,246.41	(346.41)	138.49
001-000-343-19-000	Other Environment Protection F	7,800.00	0.00	0.00	7,800.00	0.00
001-000-343-20-020	Prof. - Hearing Examiner	12,000.00	0.00	0.00	12,000.00	0.00
001-000-343-20-030	Consultant Review Deposit	12,000.00	1,000.00	1,000.00	11,000.00	8.33
001-000-343-93-000	Animal Control Fees	500.00	185.00	185.00	315.00	37.00
001-000-345-81-000	Zoning and Subdivision Fees	55,000.00	5,100.00	5,100.00	49,900.00	9.27
001-000-345-83-000	Plan Check Fees	20,000.00	750.00	750.00	19,250.00	3.75
001-000-353-10-010	District Court	56,500.00	16,941.06	16,941.06	39,558.94	29.98
001-000-353-10-020	Local Infraction Refund	0.00	0.00	0.00	0.00	0.00
001-000-353-10-030	Violations Bureau	7,500.00	422.00	422.00	7,078.00	5.63
001-000-354-10-000	Parking Infractions	0.00	0.00	0.00	0.00	0.00
001-000-359-90-000	Animal Control Fines	1,250.00	155.00	155.00	1,095.00	12.40
001-000-361-11-000	Investment Interest	93,500.00	0.00	0.00	93,500.00	0.00
001-000-361-40-000	Sales Tax Interest	1,700.00	390.54	390.54	1,309.46	22.97
001-000-362-40-000	Rents and Royalties	52,644.00	11,167.75	11,167.75	41,476.25	21.21
001-000-367-11-010	Contributions/Donations	1,000.00	0.00	0.00	1,000.00	0.00
001-000-367-11-020	WASPC Grants	0.00	0.00	0.00	0.00	0.00
001-000-369-20-000	Unclaimed Property	0.00	0.00	0.00	0.00	0.00
001-000-369-30-000	Confiscated and Forfeited Prop	0.00	93.16	93.16	(93.16)	0.00
001-000-369-40-000	Judgements and Settlements	0.00	5,117.76	5,117.76	(5,117.76)	0.00
001-000-369-81-000	Cash Overages and Shortages	0.00	0.00	0.00	0.00	0.00
001-000-369-90-000	NSF Check Fee	850.00	350.00	350.00	500.00	41.18
001-000-369-90-010	Miscellaneous Income	1,000.00	938.90	938.90	61.10	93.89
001-000-369-90-500	Administration Fees	5,250.00	140.00	140.00	5,110.00	2.67
001-000-381-20-000	Interfund Loan Payment Receive	0.00	0.00	0.00	0.00	0.00
001-000-395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
001-000-397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
	001 Totals:	1,956,520.00	378,347.78	419,514.17	1,537,005.83	21.44

Attachment B

	2008 SALARY/BENEFIT DISTRIBUTION						FOR BUDGET PURPOSES ONLY					
			% Increase	0.0330								
	CLASSIFICATION	CURRENT WAGE	2008 WAGE	2008 MONTHLY	2008 ANNUAL	FICA 0.0765	SDI 0.1006	EMP SEC 0.0110	MED/DENT	RETIRE 0.0613	TOTAL BENEFITS	TOTAL SAL/BEN
DK	CITY ADMINISTRATOR	43.79	45.24	7840.75	94088.95	7197.80	209.14	1034.98	12047.52	5767.65	26257.10	120346.04
	FINANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LK	CITY CLERK/DEP. FIN.	30.25	31.25	5416.36	64996.36	4972.22	209.14	714.96	12047.52	3984.28	21928.12	86924.48
RC	DIRECTOR OF COM DEV - Final Pay	37.57	38.81	3434.67	41216.02	3153.03	69.58	453.38	6023.76	2526.54	12226.28	53442.30
	DIRECTOR OF COM DEV	0.00	41.13	7115.49	56923.92	4354.68	138.76	626.16	9500.00	3489.44	18109.04	75032.96
	LONG RANGE PLANNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TP	UTILITY CLERK	16.90	17.46	3026.00	36312.02	2777.87	209.14	399.43	17045.76	2225.93	22658.13	58970.15
	UTILITY CLERK - New	16.90	17.46	3020.18	24161.46	1848.35	209.14	265.76	9500.00	1481.10	13304.37	37465.83
DM	GRANT ADMIN.	23.85	24.64	4270.42	54201.51	4146.42	209.14	596.22	6483.36	3322.55	14757.69	68959.20
JA	ADMIN. ASSIT/UT	21.99	22.72	3937.38	47248.59	3614.52	209.14	519.73	9336.72	2896.34	16576.45	63825.05
EC	RECEPTIONIST - Final Pay	12.32	12.73	2205.94	3160.00	241.74	209.14	34.76	540.25	193.71	1219.60	4379.60
CD	PERMIT TECH.	20.11	20.77	3600.76	43209.15	3305.50	209.14	475.30	11736.00	2648.72	18374.67	61583.82
CP	POLICE ADMIN ASST - Final Pay	23.85	23.85	5735.93	5735.93	438.80	0.00	63.10	0.00	351.61	853.51	6589.43
	ADMIN. ASST - OFFICE - New	0.00	21.80	1889.33	22672.00	1734.41	104.57	249.39	0.00	5500.00	7588.37	30260.37
	TOTAL CLERICAL	$247.53	$317.84	$51,493.21	$493,925.90	$37,785.33	$1,986.06	$5,433.18	$94,260.89	$34,387.86	$173,853.33	$667,779.23
							0.63690					
CD	PUBLIC WORKS DIR	30.38	31.38	5439.64	69041.59	5281.68	1324.75	759.46	12047.52	4232.25	23645.66	92687.25
RO	WWTP SUPERVISOR	26.91	27.80	4818.33	57819.90	4423.22	1324.75	636.02	12047.52	3544.36	21975.87	79795.78
JH	WWTP OPERATOR	21.84	22.56	3910.52	46926.30	3589.86	1324.75	516.19	6483.36	2876.58	14790.75	61717.04
MW	WATER SYSTEM MANAGER	26.91	27.80	4818.33	57819.90	4423.22	1324.75	636.02	15015.36	3544.36	24943.71	82763.62
WF	WATER PLANT ASSISTANT	21.84	22.56	3910.52	46926.30	3589.86	1324.75	516.19	17045.76	2876.58	25353.15	72279.44
JB	UTILITY WORKER	20.82	21.51	3727.89	44734.68	3422.20	1324.75	492.08	6483.36	2742.24	14464.63	59199.32
TS	UTILITY WORKER	18.00	18.59	3222.96	38675.52	2958.68	1324.75	425.43	6483.36	2370.81	13563.03	52238.55
SH	UTILITY WORKER	0.00	14.48	2509.87	30118.40	2304.06	1324.75	331.30	6483.36	1846.26	12289.73	42408.13
	ENGINEER TECHNICIAN	0.00	23.54	4080.27	48963.20	3745.68	1324.75	538.60	11783.00	3001.44	20393.48	69356.68
JS	ENGINEER (PT - 30 wk)	41.16	42.52	5527.38	66328.52	5074.13	993.56	729.61	2100.00	4065.94	12963.25	79291.76
	BUILDING OFFICIAL	26.45	27.32	2367.98	28415.76	2173.81	662.38	312.57	0.00	1741.89	4890.64	33306.41
	BUILDING INSPECTOR	17.55	18.13	1571.19	18854.32	1442.36	662.38	207.40	3241.68	1155.77	6709.58	25563.89
	STORMWATER TECH	0.00	21.49	1862.47	22349.60	1709.74	662.38	245.85	3011.88	1370.03	6999.88	29349.48
	STORMWATER ENG/INSPECTOR	0.00	23.54	2040.13	24481.60	1872.84	662.38	269.30	3011.88	1500.72	7317.12	31798.72
AL	ANIMAL CONTROL	14.48	17.82	1544.40	18532.80	1417.76	662.38	203.86	3241.68	1136.06	6661.74	25194.54
	PART TIME HELP	0.00	14.48	1254.93	15059.20	1152.03	662.38	165.65	0.00	0.00	1980.06	17039.26
	TOTAL UTILITY	$266.34	$375.52	$52,606.81	$635,047.59	$48,581.14	$16,890.59	$6,985.52	$108,479.72	$38,005.29	$218,942.26	$853,989.85
							0.54525			0.0533		
FW	POLICE CHIEF - Final Pay	35.91	35.91	14884.70	14884.70	1138.68	0.00	163.73	0.00	793.35	2095.77	16980.46
	POLICE CHIEF - NEW	0.00	41.71	7229.73	65067.60	4977.67	1190.83	715.74	9500.00	3468.10	19852.34	84919.94
LM	POLICE OFFICER	29.43	30.40	5439.54	66733.73	5105.13	1190.83	734.07	12047.52	3556.91	22634.46	89368.19
SB	POLICE OFFICER	30.91	31.93	5534.54	67947.10	5197.95	1190.83	747.42	17045.76	3621.58	27803.54	95750.64
SG	POLICE OFFICER	27.62	28.53	5115.45	62754.95	4800.75	1190.83	690.30	15015.36	3344.84	25042.08	87797.03
EP	POLICE OFFICER	24.03	24.82	4472.65	54863.32	4197.04	1190.83	603.50	17045.76	2924.22	25961.34	80824.66
LF	POLICE OFFICER	21.61	22.32	4039.34	49543.62	3790.09	1190.83	544.98	17045.76	2640.67	25212.33	74755.95
DV	POLICE OFFICER	29.43	30.40	5349.54	65653.73	5022.51	1190.83	722.19	12047.52	3499.34	22482.39	88136.12
	TOTAL POLICE	$198.94	$246.03	$52,065.49	$447,448.75	$34,229.83	$8,335.78	$4,921.94	$99,747.68	$23,849.02	$171,084.25	$618,533.00
	MAYOR	0.00	0.00	500.00	6000.00	459.00	0.00	0.00	0.00	0.00	459.00	6459.00
	COUNCIL 1	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 2	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 3	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 4	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 5	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 6	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	COUNCIL 7	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
	TOTAL COUNCIL	0.00	0.00	1550.00	18600.00	1422.90	0.00	0.00	0.00	0.00	1422.90	20022.90
	TOTAL PAYROLL	$712.81	$939.39	$157,715.51	$1,595,022.24	$122,019.20	$27,212.43	$17,340.64	$302,488.29	$96,242.17	$565,302.74	$2,160,324.98

REVISED SALARY/BENEFITS FOR 2008

	DEPARTMENT	ORIGINAL BUDGET	REVISED BUDGET	INCREASE DECREASE
	Legislative	4005.00	4005.00	0.00
1.	Executive (Admin)	23205.00	39197.00	15992.00
2.	Finance	19315.00	16948.00	-2367.00
	Grants/Econ Dev	6900.00	6895.00	-5.00
	Legal Services	3410.00	4346.00	936.00
3.	Law Enforcement	648123.00	648941.00	818.00
	Code Enforcement	25150.00	25202.00	52.00
4.	Planning	77065.00	88852.00	11787.00
5.	Building	72980.00	71344.00	-1636.00
6.	Parks	17000.00	14713.00	-2287.00
		897153.00	920443.00	23290.00
	Contract Services			
7.	Police Chief (Sal/Ben)	84920.00	85500.00	580.00
8.	Police Officer (Sal/Ben)	74756.00	95000.00	20244.00
		159676.00	180500.00	20824.00

Assumptions

1. Executive: Includes the addition of the Administrative Assistant
2. Finance: A % of the Utility Clerks wage were allocated to Law Enforcement
3. Law Enforcement: Police Chief wages savings from unfilled position for 2 m
   Includes the Police Officer in Position 6.
4. Planning: Overlap in wages for severance pay and new hire in department
   approximately 6 weeks.
5. Building: Employee budget part time in the department resigned.
6. Parks: Original budget include an estimate amount. This is actual amounts
7. **Police Chief: Contract with Snohomish County @ $9,500 per month**
8. **Police Officer: Contract with Snohomish County @$7,500 per month.**
   Revised includes $20,000 paid YTD and $75,000 for contract

B-2

City of Sultan
User: laura

General Ledger
Expenditure Summary

Attachment C

Printed: 04/18/2008 10:22
Period 1 to 3, 2008

Account	Description	Budgeted Amount	Beginning Balance	Debit This Period	Credit This Period	TOTAL EXPENSE
001	GENERAL FUND					
001-005	Legislative	8,915.00	0.00	3,315.52	0.00	3,315.52
001-010	Executive/Administrative	41,505.00	0.00	9,497.30	0.00	9,497.30
001-015	Finance Administration	34,215.00	0.00	5,884.20	0.00	5,884.20
001-020	Grants	16,600.00	0.00	2,189.94	0.00	2,189.94
001-025	Legal Services	49,610.00	0.00	9,427.91	0.00	9,427.91
001-030	Civil Service	16,250.00	0.00	6,287.19	0.00	6,287.19
001-035	Other Governmental Services	63,788.00	0.00	9,718.61	0.00	9,718.61
001-040	Law Enforcement	905,428.00	0.00	266,016.05	809.95	265,206.10
001-045	Law Enforcment Agency Fees	179,400.00	0.00	30,174.06	0.00	30,174.06
001-060	Code Enforcement	31,250.00	0.00	6,984.45	0.00	6,984.45
001-065	Planning and Development	219,465.00	0.00	82,332.06	0.00	82,332.06
001-070	Building and Community Dev.	95,280.00	0.00	14,153.15	0.00	14,153.15
001-075	Public Health	700.00	0.00	505.15	0.00	505.15
001-080	Library	102,915.00	0.00	1,110.30	0.00	1,110.30
001-085	Parks and Recreation	28,620.00	0.00	3,092.64	0.00	3,092.64
	001 Totals:	1,847,594.00*	0.00*	450,688.53*	809.95*	449,878.58*
	Report Totals:	1,847,594.00**	0.00**	450,688.53**	809.95**	449,878.58**

General Ledger
Expenses vs. Budget

User: laura
Printed: 04/18/2008 - 10:20 A
Period 1 to 3, 2008

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001	GENERAL FUND							
001-005	Legislative							
E10	Salaries and Wages							
001-005-511-60-100	Salaries and Wages	3,720.00	300.00	300.00	3,420.00	0.00	3,420.00	91.93
	Salaries and Wages	3,720.00	300.00	300.00	3,420.00	0.00	3,420.00	91.93
E20	Employee Benefits							
001-005-511-60-200	Benefits	285.00	22.95	22.95	262.05	0.00	262.05	91.94
	Employee Benefits	285.00	22.95	22.95	262.05	0.00	262.05	91.94
E30	Operating and Office Supply							
001-005-511-60-310	Operating Supplies	550.00	338.02	338.02	211.98	0.00	211.98	38.54
	Operating and Office Supply	550.00	338.02	338.02	211.98	0.00	211.98	38.54
E40	Other Services and Charges							
001-005-511-60-410	Professional Services	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-005-511-60-420	Communication	600.00	150.37	150.37	449.63	0.00	449.63	74.93
001-005-511-60-430	Travel and Seminars	1,600.00	797.13	797.13	802.87	0.00	802.87	50.17
001-005-511-60-490	Miscellaneous	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-005-511-80-490	Voter Registration	1,060.00	1,707.05	1,707.05	(647.05)	0.00	(647.05)	(61.04)
	Other Services and Charges	4,360.00	2,654.55	2,654.55	1,705.45	0.00	1,705.45	39.11
E60	Capital Outlays							
001-005-511-60-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	001-005 Totals:	8,915.00	3,315.52	3,315.52	5,599.48	0.00	5,599.48	62.81
001-010	Executive/Administrative							
E10	Salaries and Wages							
001-010-513-10-100	Salaries and Wages	18,065.00	6,828.93	6,828.93	11,236.07	0.00	11,236.07	62.19
	Salaries and Wages	18,065.00	6,828.93	6,828.93	11,236.07	0.00	11,236.07	62.19
E20	Employee Benefits							
001-010-513-10-200	Benefits	5,140.00	1,989.71	1,989.71	3,150.29	0.00	3,150.29	61.29
	Employee Benefits	5,140.00	1,989.71	1,989.71	3,150.29	0.00	3,150.29	61.29
E30	Operating and Office Supply							
001-010-513-10-320	Office Supplies	200.00	45.05	45.05	154.95	0.00	154.95	77.47
	Operating and Office Supply	200.00	45.05	45.05	154.95	0.00	154.95	77.47
E40	Other Services and Charges							
001-010-513-10-420	Communication	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-010-513-10-430	Travel and Seminars	6,300.00	633.61	633.61	5,666.39	0.00	5,666.39	89.94
001-010-513-10-490	Miscellaneous	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
	Other Services and Charges	16,900.00	633.61	633.61	16,266.39	0.00	16,266.39	96.25
E60	Capital Outlays							
001-010-513-10-640	Capital Outlay - Equipment	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
	Capital Outlays	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
	001-010 Totals:	41,505.00	9,497.30	9,497.30	32,007.70	0.00	32,007.70	77.11
001-015	Finance Administration							
E10	Salaries and Wages							
001-015-514-23-100	Salaries and Wages	14,135.00	3,688.06	3,688.06	10,446.94	0.00	10,446.94	73.90
	Salaries and Wages	14,135.00	3,688.06	3,688.06	10,446.94	0.00	10,446.94	73.90

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
E20	Employee Benefits							
001-015-514-23-200	Benefits	5,180.00	1,235.00	1,235.00	3,945.00	0.00	3,945.00	76.15
	Employee Benefits	5,180.00	1,235.00	1,235.00	3,945.00	0.00	3,945.00	76.15
E30	Operating and Office Supply							
001-015-514-23-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-015-514-23-320	Office Supplies	1,000.00	442.88	442.88	557.12	0.00	557.12	55.71
	Operating and Office Supply	1,000.00	442.88	442.88	557.12	0.00	557.12	55.71
E40	Other Services and Charges							
001-015-514-23-411	Professional Services	2,250.00	330.84	330.84	1,919.16	0.00	1,919.16	85.29
001-015-514-23-412	Audit Costs	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
001-015-514-23-430	Travel and Seminars	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-015-514-23-490	Miscellaneous	650.00	96.82	96.82	553.18	0.00	553.18	85.10
001-015-514-23-491	Bank Fees	500.00	90.60	90.60	409.40	0.00	409.40	81.88
001-015-514-78-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	11,900.00	518.26	518.26	11,381.74	0.00	11,381.74	95.64
E60	Capital Outlays							
001-015-514-23-640	Capital Outlay - Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Capital Outlays	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	001-015 Totals:	34,215.00	5,884.20	5,884.20	28,330.80	0.00	28,330.80	82.80
001-020	Grants							
E10	Salaries and Wages							
001-020-514-60-100	Salaries and Wages	5,420.00	1,378.22	1,378.22	4,041.78	0.00	4,041.78	74.57
	Salaries and Wages	5,420.00	1,378.22	1,378.22	4,041.78	0.00	4,041.78	74.57
E20	Employee Benefits							
001-020-514-60-200	Benefits	1,480.00	362.88	362.88	1,117.12	0.00	1,117.12	75.48
	Employee Benefits	1,480.00	362.88	362.88	1,117.12	0.00	1,117.12	75.48
E30	Operating and Office Supply							
001-020-514-60-310	Operating Supplies	300.00	0.00	0.00	300.00	0.00	300.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001-020-514-60-311	Economic Development	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
001-020-514-60-320	Office Supplies	600.00	381.67	381.67	218.33	0.00	218.33	36.38
001-020-514-60-350	Small Tools/Minor Equipment	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	Operating and Office Supply	4,700.00	381.67	381.67	4,318.33	0.00	4,318.33	91.87
E40	Other Services and Charges							
001-020-514-60-410	Professional Services	3,000.00	67.17	67.17	2,932.83	0.00	2,932.83	97.76
001-020-514-60-420	Communication	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-020-514-60-430	Travel and Seminars	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-020-514-60-490	Miscellaneous	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	Other Services and Charges	4,500.00	67.17	67.17	4,432.83	0.00	4,432.83	98.50
E60	Capital Outlays							
001-020-514-60-640	Capital Outlay - Equipment	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Capital Outlays	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	001-020 Totals:	16,600.00	2,189.94	2,189.94	14,410.06	0.00	14,410.06	86.80
001-025	Legal Services							
E10	Salaries and Wages							
001-025-515-20-100	Salaries and Wages	3,250.00	874.16	874.16	2,375.84	0.00	2,375.84	73.10
	Salaries and Wages	3,250.00	874.16	874.16	2,375.84	0.00	2,375.84	73.10
E20	Employee Benefits							
001-025-515-20-200	Benefits	160.00	277.00	277.00	(117.00)	0.00	(117.00)	(73.12)
	Employee Benefits	160.00	277.00	277.00	(117.00)	0.00	(117.00)	(73.12)
E40	Other Services and Charges							
001-025-515-20-410	Professional Services	45,000.00	8,276.75	8,276.75	36,723.25	0.00	36,723.25	81.60
001-025-515-20-420	Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-025-515-20-430	Travel and Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-025-515-20-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	45,000.00	8,276.75	8,276.75	36,723.25	0.00	36,723.25	81.60
E50	Intergovernmental Services							

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001-025-515-70-510	Crime Victim Services	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
	Intergovernmental Services	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	100.00
	001-025 Totals:	49,610.00	9,427.91	9,427.91	40,182.09	0.00	40,182.09	80.99
001-030	Civil Service							
E30	Operating and Office Supply							
001-030-516-10-310	Office Supplies	150.00	228.52	228.52	(78.52)	0.00	(78.52)	(52.34)
	Operating and Office Supply	150.00	228.52	228.52	(78.52)	0.00	(78.52)	(52.34)
E40	Other Services and Charges							
001-030-516-10-410	Professional Services	15,300.00	5,992.43	5,992.43	9,307.57	0.00	9,307.57	60.83
001-030-516-10-430	Travel and Seminars	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-030-516-10-440	Advertising and Legal Notices	500.00	66.24	66.24	433.76	0.00	433.76	86.75
	Other Services and Charges	16,100.00	6,058.67	6,058.67	10,041.33	0.00	10,041.33	62.36
	001-030 Totals:	16,250.00	6,287.19	6,287.19	9,962.81	0.00	9,962.81	61.31
001-035	Other Governmental Services							
E30	Operating and Office Supply							
001-035-518-10-310	Office/Operating Supplies	4,000.00	636.35	636.35	3,363.65	0.00	3,363.65	84.09
001-035-518-10-340	Books and Periodicals	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-035-518-10-350	Small Tools/Minor Equipment	0.00	24.93	24.93	(24.93)	0.00	(24.93)	0.00
	Operating and Office Supply	4,300.00	661.28	661.28	3,638.72	0.00	3,638.72	84.62
E40	Other Services and Charges							
001-035-518-10-410	Professional Services	1,800.00	0.00	0.00	1,800.00	0.00	1,800.00	100.00
001-035-518-10-420	Communication	7,850.00	1,307.94	1,307.94	6,542.06	0.00	6,542.06	83.33
001-035-518-10-440	Advertising and Legal Notices	4,500.00	915.36	915.36	3,584.64	0.00	3,584.64	79.65
001-035-518-10-450	Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-035-518-10-460	Insurance	27,043.00	0.00	0.00	27,043.00	0.00	27,043.00	100.00
001-035-518-10-470	Utilities	7,500.00	1,298.58	1,298.58	6,201.42	0.00	6,201.42	82.68
001-035-518-10-480	Repair and Maintenance	3,900.00	424.74	424.74	3,475.26	0.00	3,475.26	89.10
001-035-518-10-490	Miscellaneous	1,500.00	222.61	222.61	1,277.39	0.00	1,277.39	85.15
001-035-519-90-490	Organization Dues	1,200.00	1,478.79	1,478.79	(278.79)	0.00	(278.79)	(23.23)

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Other Services and Charges	55,293.00	5,648.02	5,648.02	49,644.98	0.00	49,644.98	89.78
E50	Intergovernmental Services							
001-035-518-10-530	Water Service Interfund	195.00	0.00	0.00	195.00	0.00	195.00	100.00
	Intergovernmental Services	195.00	0.00	0.00	195.00	0.00	195.00	100.00
E60	Capital Outlays							
001-035-518-10-620	Capital Outlay - Buildings	4,000.00	3,409.31	3,409.31	590.69	0.00	590.69	14.76
	Capital Outlays	4,000.00	3,409.31	3,409.31	590.69	0.00	590.69	14.76
	001-035 Totals:	63,788.00	9,718.61	9,718.61	54,069.39	0.00	54,069.39	84.76
001-040	Law Enforcement							
E10	Salaries and Wages							
001-040-521-20-100	Salaries and Wages	468,698.00	135,908.63	135,908.63	332,789.37	0.00	332,789.37	71.00
	Salaries and Wages	468,698.00	135,908.63	135,908.63	332,789.37	0.00	332,789.37	71.00
E20	Employee Benefits							
001-040-521-20-200	Benefits	179,425.00	43,534.07	43,534.07	135,890.93	0.00	135,890.93	75.73
001-040-521-20-210	Benefits - Disability Insuranc	19,860.00	4,372.20	4,372.20	15,487.80	0.00	15,487.80	77.98
001-040-521-20-220	Uniforms	6,800.00	71.54	71.54	6,728.46	0.00	6,728.46	98.94
001-040-521-20-230	Pre Employment Testing	3,400.00	0.00	0.00	3,400.00	0.00	3,400.00	100.00
	Employee Benefits	209,485.00	47,977.81	47,977.81	161,507.19	0.00	161,507.19	77.09
E30	Operating and Office Supply							
001-040-521-20-310	Operating Supplies	5,100.00	3.14	3.14	5,096.86	0.00	5,096.86	99.93
001-040-521-20-320	Office Supplies	3,000.00	811.31	811.31	2,188.69	0.00	2,188.69	72.95
001-040-521-20-350	Small Tools/Minor Equipment	1,750.00	166.57	166.57	1,583.43	0.00	1,583.43	90.48
001-040-521-20-360	Vehicle Operation/Maintenance	24,500.00	5,815.26	5,815.26	18,684.74	0.00	18,684.74	76.26
001-040-521-20-370	Vehicle Repair	5,400.00	2,149.94	2,149.94	3,250.06	0.00	3,250.06	60.18
001-040-521-20-380	Grant Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating and Office Supply	39,750.00	8,946.22	8,946.22	30,803.78	0.00	30,803.78	77.49
E40	Other Services and Charges							
001-040-521-20-410	Professional Services	70,000.00	43,289.45	43,289.45	26,710.55	0.00	26,710.55	38.15

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001-040-521-20-420	Communication	6,000.00	3,838.37	3,838.37	2,161.63	0.00	2,161.63	36.02
001-040-521-20-430	Travel and Seminars	5,600.00	286.49	286.49	5,313.51	0.00	5,313.51	94.88
001-040-521-20-450	Rentals	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-040-521-20-460	Insurance	15,700.00	0.00	0.00	15,700.00	0.00	15,700.00	100.00
001-040-521-20-470	Utilities	6,000.00	1,637.01	1,637.01	4,362.99	0.00	4,362.99	72.71
001-040-521-20-480	Repair and Maintenance	3,500.00	680.97	680.97	2,819.03	0.00	2,819.03	80.54
001-040-521-20-490	Miscellaneous	2,500.00	347.62	347.62	2,152.38	0.00	2,152.38	86.09
001-040-521-78-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	115,300.00	50,079.91	50,079.91	65,220.09	0.00	65,220.09	56.56
E50	Intergovernmental Services							
001-040-521-20-500	Intergovernmental - SNOPAC	71,000.00	20,222.13	20,222.13	50,777.87	0.00	50,777.87	71.51
001-040-521-20-510	Intergovernmental - Drug Task	1,000.00	1,021.00	1,021.00	(21.00)	0.00	(21.00)	(2.10)
001-040-521-20-520	Vehicle Payment - Interfund Lo	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-040-521-20-530	Water Service Interfund	195.00	0.00	0.00	195.00	0.00	195.00	100.00
	Intergovernmental Services	72,195.00	21,243.13	21,243.13	50,951.87	0.00	50,951.87	70.57
E60	Capital Outlays							
001-040-521-20-640	Capital Outlay - Equipment	0.00	1,050.40	1,050.40	(1,050.40)	0.00	(1,050.40)	0.00
	Capital Outlays	0.00	1,050.40	1,050.40	(1,050.40)	0.00	(1,050.40)	0.00
	001-040 Totals:	905,428.00	265,206.10	265,206.10	640,221.90	0.00	640,221.90	70.70
001-045	Law Enforcment Agency Fees							
E40	Other Services and Charges							
001-045-521-90-411	Professional Service - Court A	20,400.00	3,400.00	3,400.00	17,000.00	0.00	17,000.00	83.33
001-045-521-90-412	Professional Services - Prosec	24,000.00	4,416.94	4,416.94	19,583.06	0.00	19,583.06	81.59
001-045-521-90-491	Miscellaneous - Court Filing F	35,000.00	5,968.12	5,968.12	29,031.88	0.00	29,031.88	82.94
001-045-521-90-492	Miscellaneous - Jail Fees	100,000.00	16,389.00	16,389.00	83,611.00	0.00	83,611.00	83.61
	Other Services and Charges	179,400.00	30,174.06	30,174.06	149,225.94	0.00	149,225.94	83.18
E50	Intergovernmental Services							
001-045-521-90-500	State Violation Remittance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	001-045 Totals:	179,400.00	30,174.06	30,174.06	149,225.94	0.00	149,225.94	83.18
001-050	Emergency Services							
E30	Operating and Office Supply							
001-050-525-50-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating and Office Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40	Other Services and Charges							
001-050-525-50-420	Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-050-525-50-430	Travel and Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-050-525-50-480	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E50	Intergovernmental Services							
001-050-525-10-500	Department of Emergency Mgmt	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
	Intergovernmental Services	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
	001-050 Totals:	1,005.00	0.00	0.00	1,005.00	0.00	1,005.00	100.00
001-055	Miscellaneous Services							
E50	Intergovernmental Services							
001-055-531-70-500	Air Pollution	428.00	0.00	0.00	428.00	0.00	428.00	100.00
	Intergovernmental Services	428.00	0.00	0.00	428.00	0.00	428.00	100.00
	001-055 Totals:	428.00	0.00	0.00	428.00	0.00	428.00	100.00
001-060	Code Enforcement							
E10	Salaries and Wages							
001-060-539-30-100	Salaries and Wages	18,540.00	4,192.70	4,192.70	14,347.30	0.00	14,347.30	77.38
	Salaries and Wages	18,540.00	4,192.70	4,192.70	14,347.30	0.00	14,347.30	77.38
E20	Employee Benefits							

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001-060-539-30-200	Benefits	6,610.00	364.38	364.38	6,245.62	0.00	6,245.62	94.48
	Employee Benefits	6,610.00	364.38	364.38	6,245.62	0.00	6,245.62	94.48
E30	Operating and Office Supply							
001-060-539-30-310	Office/Operating Supplies	500.00	416.47	416.47	83.53	0.00	83.53	16.70
001-060-539-30-360	Vehicle Operation/Maintenance	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-060-539-30-370	Vehicle Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating and Office Supply	1,100.00	416.47	416.47	683.53	0.00	683.53	62.13
E40	Other Services and Charges							
001-060-539-30-410	Professional Services	5,000.00	1,552.00	1,552.00	3,448.00	0.00	3,448.00	68.96
001-060-539-30-430	Travel and Seminars	0.00	458.90	458.90	(458.90)	0.00	(458.90)	0.00
001-060-539-30-460	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	5,000.00	2,010.90	2,010.90	2,989.10	0.00	2,989.10	59.78
E60	Capital Outlays							
001-060-539-30-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	001-060 Totals:	31,250.00	6,984.45	6,984.45	24,265.55	0.00	24,265.55	77.65
001-065	Planning and Development							
E10	Salaries and Wages							
001-065-558-60-100	Salaries and Wages	57,590.00	16,759.35	16,759.35	40,830.65	0.00	40,830.65	70.89
	Salaries and Wages	57,590.00	16,759.35	16,759.35	40,830.65	0.00	40,830.65	70.89
E20	Employee Benefits							
001-065-558-60-200	Benefits	19,475.00	5,122.04	5,122.04	14,352.96	0.00	14,352.96	73.69
	Employee Benefits	19,475.00	5,122.04	5,122.04	14,352.96	0.00	14,352.96	73.69
E30	Operating and Office Supply							
001-065-558-60-310	Office/Operating Supplies	2,000.00	400.65	400.65	1,599.35	0.00	1,599.35	79.96
001-065-558-60-340	Books and Periodicals	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-065-558-60-341	PB Books and Periodicals	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-065-558-60-350	Small Tools/Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
001-065-558-60-380	GMA Planning Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Operating and Office Supply	2,700.00	400.65	400.65	2,299.35	0.00	2,299.35	85.16
E40	Other Services and Charges							
001-065-558-60-411	Hearing Examiner Service	12,000.00	1,408.00	1,408.00	10,592.00	0.00	10,592.00	88.26
001-065-558-60-412	Professional Services	115,000.00	55,965.28	55,965.28	59,034.72	0.00	59,034.72	51.33
001-065-558-60-420	Communication	3,500.00	751.66	751.66	2,748.34	0.00	2,748.34	78.52
001-065-558-60-430	Travel and Seminars	600.00	72.36	72.36	527.64	0.00	527.64	87.94
001-065-558-60-431	PB Travel and Seminars	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-065-558-60-440	Advertising and Legal Notices	4,000.00	1,852.72	1,852.72	2,147.28	0.00	2,147.28	53.68
001-065-558-60-490	Miscellaneous	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Other Services and Charges	138,200.00	60,050.02	60,050.02	78,149.98	0.00	78,149.98	56.54
E60	Capital Outlays							
001-065-558-60-640	Capital Outlay - Equipment	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	Capital Outlays	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	001-065 Totals:	219,465.00	82,332.06	82,332.06	137,132.94	0.00	137,132.94	62.48
001-070	Building and Community Dev.							
E10	Salaries and Wages							
001-070-559-60-100	Salaries and Wages	57,180.00	9,948.78	9,948.78	47,231.22	0.00	47,231.22	82.60
	Salaries and Wages	57,180.00	9,948.78	9,948.78	47,231.22	0.00	47,231.22	82.60
E20	Employee Benefits							
001-070-559-60-200	Benefits	15,800.00	1,929.18	1,929.18	13,870.82	0.00	13,870.82	87.79
	Employee Benefits	15,800.00	1,929.18	1,929.18	13,870.82	0.00	13,870.82	87.79
E30	Operating and Office Supply							
001-070-559-60-310	Operating Supplies	3,500.00	400.69	400.69	3,099.31	0.00	3,099.31	88.55
001-070-559-60-340	Books and Periodicals	650.00	0.00	0.00	650.00	0.00	650.00	100.00
001-070-559-60-341	PB Books and Periodical	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-070-559-60-350	Small Tools/Minor Equipment	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-070-559-60-360	Vehicle Operation/Maintenance	1,000.00	299.75	299.75	700.25	0.00	700.25	70.02

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Operating and Office Supply	5,450.00	700.44	700.44	4,749.56	0.00	4,749.56	87.14
E40	Other Services and Charges							
001-070-559-60-410	Professional Services	5,000.00	209.90	209.90	4,790.10	0.00	4,790.10	95.80
001-070-559-60-411	Flood Mitigation Study Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-070-559-60-420	Communication	1,000.00	324.61	324.61	675.39	0.00	675.39	67.53
001-070-559-60-430	Travel and Seminars	1,000.00	375.00	375.00	625.00	0.00	625.00	62.50
001-070-559-60-431	PB Travel and Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-070-559-60-460	Insurance	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-070-559-60-480	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-070-559-60-490	Miscellaneous	450.00	35.00	35.00	415.00	0.00	415.00	92.22
	Other Services and Charges	7,950.00	944.51	944.51	7,005.49	0.00	7,005.49	88.11
E60	Capital Outlays							
001-070-559-60-630	Hazard Mitigation Buyout Progr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-070-559-60-640	Capital Outlay - Equipment	8,900.00	630.24	630.24	8,269.76	0.00	8,269.76	92.91
	Capital Outlays	8,900.00	630.24	630.24	8,269.76	0.00	8,269.76	92.91
	001-070 Totals:	95,280.00	14,153.15	14,153.15	81,126.85	0.00	81,126.85	85.14
001-075	Public Health							
E50	Intergovernmental Services							
001-075-562-50-500	Intergovernmental	700.00	505.15	505.15	194.85	0.00	194.85	27.83
	Intergovernmental Services	700.00	505.15	505.15	194.85	0.00	194.85	27.83
	001-075 Totals:	700.00	505.15	505.15	194.85	0.00	194.85	27.83
001-080	Library							
E10	Salaries and Wages							
001-080-572-20-100	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E20	Employee Benefits							
001-080-572-20-200	Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E30	Operating and Office Supply							
001-080-572-20-310	Office/Operating Supplies	300.00	18.53	18.53	281.47	0.00	281.47	93.82
	Operating and Office Supply	300.00	18.53	18.53	281.47	0.00	281.47	93.82
E40	Other Services and Charges							
001-080-572-20-460	Insurance	3,920.00	0.00	0.00	3,920.00	0.00	3,920.00	100.00
001-080-572-20-470	Utilities	8,000.00	931.77	931.77	7,068.23	0.00	7,068.23	88.35
001-080-572-20-480	Repair and Maintenance	500.00	160.00	160.00	340.00	0.00	340.00	68.00
	Other Services and Charges	12,420.00	1,091.77	1,091.77	11,328.23	0.00	11,328.23	91.21
E50	Intergovernmental Services							
001-080-572-20-500	Intergovernmental - SNOISLE	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	100.00
001-080-572-20-530	Water Service Interfund	195.00	0.00	0.00	195.00	0.00	195.00	100.00
	Intergovernmental Services	90,195.00	0.00	0.00	90,195.00	0.00	90,195.00	100.00
E60	Capital Outlays							
001-080-572-20-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-080-572-20-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	001-080 Totals:	102,915.00	1,110.30	1,110.30	101,804.70	0.00	101,804.70	98.92
001-085	Parks and Recreation							
E10	Salaries and Wages							
001-085-576-80-100	Salaries and Wages	15,000.00	505.35	505.35	14,494.65	0.00	14,494.65	96.63
	Salaries and Wages	15,000.00	505.35	505.35	14,494.65	0.00	14,494.65	96.63
E20	Employee Benefits							
001-085-576-80-200	Benefits	2,000.00	171.97	171.97	1,828.03	0.00	1,828.03	91.40
001-085-576-80-220	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Employee Benefits	2,000.00	171.97	171.97	1,828.03	0.00	1,828.03	91.40
E30	Operating and Office Supply							
001-085-576-80-310	Office/Operating Supplies	3,000.00	678.41	678.41	2,321.59	0.00	2,321.59	77.38
001-085-576-80-320	Office Supplies	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-085-576-80-350	Small Tools/Minor Equipment	0.00	371.05	371.05	(371.05)	0.00	(371.05)	0.00
001-085-576-80-360	Vehicle Operation/Maintenance	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-085-576-80-370	Vehicle Repair	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Operating and Office Supply	7,000.00	1,049.46	1,049.46	5,950.54	0.00	5,950.54	85.00
E40	Other Services and Charges							
001-085-576-80-410	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-085-576-80-420	Communication	0.00	90.74	90.74	(90.74)	0.00	(90.74)	0.00
001-085-576-80-430	Travel and Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-085-576-80-450	Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-085-576-80-460	Insurance	620.00	0.00	0.00	620.00	0.00	620.00	100.00
001-085-576-80-470	Utilities	1,000.00	854.96	854.96	145.04	0.00	145.04	14.50
001-085-576-80-480	Repair and Maintenance	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-085-576-80-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	4,620.00	945.70	945.70	3,674.30	0.00	3,674.30	79.53
E60	Capital Outlays							
001-085-576-80-630	Capital Outlay - Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-085-576-80-640	Capital Outlay - Equipment	0.00	420.16	420.16	(420.16)	0.00	(420.16)	0.00
	Capital Outlays	0.00	420.16	420.16	(420.16)	0.00	(420.16)	0.00
E70	Debt Service - Principal							
001-085-581-20-780	Interfund Loan Payment Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service - Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E80	Debt Service - Interest							
001-085-592-22-820	Interfund Interest Payment Iss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service - Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E90	Interfund Services							
001-085-597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Interfund Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	001-085 Totals:	28,620.00	3,092.64	3,092.64	25,527.36	0.00	25,527.36	89.19
001-090	(No Descripton)							
E70	Debt Service - Principal							
001-090-581-20-780	Interfund Loan Payment Issued	41,000.00	0.00	0.00	41,000.00	0.00	41,000.00	100.00
	Debt Service - Principal	41,000.00	0.00	0.00	41,000.00	0.00	41,000.00	100.00
E80	Debt Service - Interest							
001-090-592-22-820	Interfund Interest Payment Iss	10,220.00	0.00	0.00	10,220.00	0.00	10,220.00	100.00
	Debt Service - Interest	10,220.00	0.00	0.00	10,220.00	0.00	10,220.00	100.00
E90	Interfund Services							
001-090-597-55-000	Operating Transfer Out	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Interfund Services	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	001-090 Totals:	52,220.00	0.00	0.00	52,220.00	0.00	52,220.00	100.00
001-900	Ending Fund Balance							
E95	Ending Fund Balance							
001-900-508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	001-900 Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	001 Totals:	1,847,594.00	449,878.58	449,878.58	1,397,715.42	0.00	1,397,715.42	75.65

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amt	Available	% Available
	Report Totals:	1,847,594.00	449,878.58	449,878.58	1,397,715.42	0.00	1,397,715.42	75.65