SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET

DATE: August 28, 2008

ITEM #: Public Hearing PH 2

SUBJECT: 2008 Budget Amendments

CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

ISSUE:
The issue before the Council is to hold the continued pubic hearing on proposed budget amendments to implement Council direction on vehicle purchases.

SUMMARY STATEMENT:
The City Council opened the public hearing on 2008 Budget Amendments on July 24, 2008 and continued the hearing to August 14, 2008 and then again to August 28, 2008. Staff anticipated the Interlocal Agreement for an Evidence Officer would be ready for Council consideration and an analysis of the Police Department budget would be complete. The agreement is still under review by Snohomish County.

The City Council has approved expenditures for vehicles that were not included in the adopted 2008 budget. The City is required to have a balanced budget. The Council is considering the following amendments to the 2008 Budget:

104 Equipment Reserve Fund: On June 26, 2008, the Council approved the purchase of two new Public Works utility vehicles at an estimated cost of $45,000.

Impacts:	$45,000 expenditure increase
Funding Source	Interfund transfers from operating funds (Street, Water, Sewer and Garbage.

Staff budgeted for transfers into the reserve funds from the Street, Water, Sewer and Garbage funds (Attachment B) for vehicle purchases. The Equipment Reserve Fund did not include expenditures for equipment purchase. This was a staff oversight during the budget process. It is not possible to spend the money without the appropriation from the equipment reserve fund (104-104-538-10-640). There will be $9,500 added to the reserves of $138,694 to replace worn equipment.
The Public Works Department will order the vehicles after the budget amend has been completed.

RECOMMENDATION:
Staff recommends the Council provide funding for the vehicle purchases.

2008 Revenues (no changes to 2008 revenues)

Equipment Reserve	Description	Original Budget	Amended Budget
104-000-397-10-010	Operating Transfer In	$54,500	$54,500
	TOTAL RESOURCES	$54,500	$54,500

2008 Expenditures

Equipment Reserve	Description	Original Budget	Amended Budget
104-104-538-10-640	Capital - Equipment	$ 0	$45,000
	TOTAL EXPENSE	$0	$45,000
ENDING FUND	RESERVES	$54,500	$9,500

106 Police Equipment Reserve Fund: On June 12, 2008, the Council approved the purchase of a new police vehicle and on June 26, 2008 the renewal of the motorcycle lease. In addition to those cost, there have been major repairs costing $4,362 to two police vehicles this year. There were no expenditures for repairs included in the adopted budget. The original budget provided for the lease payments on vehicles purchased in 2007.

Impacts:	$35,000 - New vehicle
	$ 2,000 - motorcycle lease
	$ 5,000 - vehicle repairs
Total	$42,000
Funding Source:	Fund reserves and utility taxes collected

RECOMMENDATION:
Staff recommends the Council provide funding for the vehicle purchases and repair work.

2008 Revenues

Police Vehicle Fund	Description	Original Budget	Amended Budget
106-000-308-10-000	Reserve Fund Balance	$	$20,607
106-000-316-40-000	Utility Taxes	$43,653	$43,653
	TOTAL RESOURCES	$43,653	$64,260

2008 Expenditures

Police Vehicle Fund	Description	Original Budget	Amended Budget
106-106-521-60-640	Equipment Purchase	$22,260	$64,260
	TOTAL EXPENSE	$22,260	$64,260
ENDING FUND	RESERVES	$21,393	$0

Use of reserve funds from the Police Equipment Reserve Fund (106-106-308-10-000) were not needed to balance the adopted budget for 2008. To fund the purchase of the vehicles, $20,607 of the $52,760 beginning reserve funds are being used for the vehicle purchase.
The $22,260 expenditure in the adopted 2008 budget in the Police Vehicle Fund (106-106-521-60-640) is for the lease payments on the vehicles purchase in 2007. The fund had reserves of $52,760 on January 1, 2008. For budget purposes, only $20,607 of those reserves are shown to provide a balanced budget.

107 Drug Enforcement Fund: Drug Enforcement Fund expenditures are restricted to activities directly related to drug enforcement or education. The City, through an Interlocal agreement with Snohomish County, is a member of the Drug Task Force. The annual fee was originally included in the Law Enforcement budget in the General Fund. Staff recommends the expenditure be reallocated to the Drug Enforcement Fund.

Impacts: $1021 expenditure increase.
Funding source: Fund reserves ($7685)

RECOMMENDATION:
Staff recommends the Council reallocate the cost of the Drug Task Force annual fee to the Drug Enforcement Fund.

2008 Revenues

Drug Enf. Fund	Description	Original Budget	Amended Budget
107-000-308-10-000	Begin Fund Balance	$	$1,021
107-000-351-50-000	Investigative funds	$500	$500
	TOTAL RESOURCES	$500	$1521

2008 Expenditures

Drug Enf. Fund	Description	Original Budget	Amended Budget
107-107-521-23-310	Operating Supply	$500	$500
107-107-521-23-510	ILA Drug Task Force	$0	$1,021
	TOTAL EXPENSE	$500	$1,521
ENDING FUND	RESERVES	$21,393	$0

The fund had reserves of $7,686 on January 1, 2008. For budget purposes, only $1,021 of those reserves are shown to provide a balanced budget.

Future Amendments:
There are a number of issues that need further analysis and staff will schedule hearings and budget amendments in September and October. Other issues the Council will need to address include:

1. Police Chief contract with Snohomish County
2. Police Records Clerk – part time
3. Administrative Assistant – part time
4. Debt service

General Fund:
The Interlocal Agreement for the Evidence Officer/Office Tech is not available from Snohomish County to determine costs. Amendments are need to the General Fund to provide for the position of the Administrative Assistant that was added in February 2008 and staff is recommending funding the part time position of Records Specialist with a start date in October. The Council has approved Interlocal Agreements for the Interim Police Chief and for Officer backfill to provide police coverage.

RECOMMENDATION:
Complete necessary budget amendments to the General Fund and other funds after all the cost estimates have been received and analyzed.

ATTACHMENTS:
A Ordinance 990-08 Budget Amendment
B. Utility Fund Budgets
C. Revenue vs Expenses Summary
D. Budgets for Funds 104, 106 and 107

Attachment A

CITY OF SULTAN
SULTAN WASHINGTON
ORDINANCE 990-08

AN ORDINANCE OF THE CITY OF SULTAN AMENDING THE 2008 BUDGET ADOPTED UNDER ORDINANCE 972-07

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

SECTION 1: The 2008 Budget as authorized under Ordinance 972-07 for revenues and expenditures for the operation of the City of Sultan for the fiscal year ending December 31, 2008 is amended to increase in the following amounts:

FUND # AND NAME	REVENUES/ UNENCUMBERED FUNDS	EXPENDITURES
104 Equipment Reserve	$ 0	$45,000
106 Police Equipment Reserve	$ 20,607	$42,000
107 Drug Enforcement Fund	$ 1,021	$ 1,021
Total Amendment	$ 21,628	$88,021

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 2008 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 , 2008

Carolyn Eslick, Mayor

Attest:

Laura J. Koenig, City Clerk

Approved as to form:

Kathy Hardy, City Attorney

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				101	STREET FUND					
				R01	Beginning Fund Balance					
50,160.73	29,431.41	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
50,160.73	29,431.41	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
66,876.61	69,613.81	70,000.00	0.00	311-10-000	Real and Personal Property Tax	0.00	70,000.00	70,000.00	70,000.00	70,000.00
48,845.40	50,989.94	58,350.00	0.00	316-41-000	B & O Electric	0.00	54,024.00	54,024.00	54,024.00	54,024.00
115,722.01	120,603.75	128,350.00	0.00		Taxes Totals:	0.00	124,024.00	124,024.00	124,024.00	124,024.00
				R20	Licenses and Permits					
2,284.90	6,259.25	7,300.00	0.00	322-40-000	Street/Curb Permits -ROW	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,284.90	6,259.25	7,300.00	0.00		Licenses and Permits Totals:	0.00	5,000.00	5,000.00	5,000.00	5,000.00
				R30	Intergovernmental Revenues					
0.00	0.00	0.00	0.00	336-00-810	Local Vehicle License	0.00	0.00	0.00	0.00	0.00
70,522.85	98,198.16	110,778.00	0.00	336-00-870	Motor Vehicle Excise Tax	0.00	113,658.00	113,658.00	113,658.00	113,658.00
17,811.89	0.00	0.00	0.00	336-00-880	Motor Vehicle Excise Tax	0.00	0.00	0.00	0.00	0.00
88,334.74	98,198.16	110,778.00	0.00		Intergovernmental Revenues Totals	0.00	113,658.00	113,658.00	113,658.00	113,658.00
				R60	Miscellaneous Revenues					
1,895.96	729.33	600.00	0.00	361-11-000	Investment Interest	0.00	500.00	500.00	500.00	500.00
884.00	655.25	1,000.00	0.00	367-11-010	Contributions - Street Project	0.00	40,400.00	40,400.00	40,400.00	40,400.00
2,779.96	1,384.58	1,600.00	0.00		Miscellaneous Revenues Totals:	0.00	40,900.00	40,900.00	40,900.00	40,900.00
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	382-80-010	PWTF Intergovernmental Loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
400.00	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	391-80-010	Local Options Program	0.00	0.00	0.00	0.00	0.00
400.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00

ATTACHMENT B-1

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
259,682.34	255,877.15	248,028.00	0.00		REVENUES TOTALS:	0.00	283,582.00	283,582.00	283,582.00	283,582.00
				150	Road and Street Maintenance					
				E10	Salaries and Wages					
109,440.77	102,762.42	78,830.00	0.00	542-30-100	Salaries and Wages	0.00	89,060.00	89,060.00	89,060.00	89,060.00
109,440.77	102,762.42	78,830.00	0.00		Salaries and Wages Totals:	0.00	89,060.00	89,060.00	89,060.00	89,060.00
				E20	Employee Benefits					
29,468.15	25,644.01	22,650.00	0.00	542-30-200	Benefits	0.00	28,825.00	28,825.00	28,825.00	28,825.00
466.87	435.58	1,000.00	0.00	542-30-220	Uniforms	0.00	200.00	200.00	200.00	200.00
29,935.02	26,079.59	23,650.00	0.00		Employee Benefits Totals:	0.00	29,025.00	29,025.00	29,025.00	29,025.00
				E30	Operating and Office Supply					
5,880.03	2,786.94	3,000.00	0.00	542-30-310	Office/Operating Supplies	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,154.32	2,607.26	2,000.00	0.00	542-30-320	Office Supplies	0.00	2,000.00	2,000.00	2,000.00	2,000.00
468.24	24.04	1,000.00	0.00	542-30-350	Small Tools/Minor Equipment	0.00	1,500.00	1,500.00	1,500.00	1,500.00
5,270.79	4,218.82	3,443.00	0.00	542-30-360	Vehicle Operation/Maintenance	0.00	1,000.00	1,000.00	1,000.00	1,000.00
82.13	79.89	500.00	0.00	542-30-370	Vehicle Repair	0.00	500.00	500.00	500.00	500.00
14,855.51	9,716.95	9,943.00	0.00		Operating and Office Supply Tota	0.00	10,000.00	10,000.00	10,000.00	10,000.00
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	542-10-410	Storm Water Mgmt Plan	0.00	0.00	0.00	0.00	0.00
9,764.77	38,525.66	16,200.00	0.00	542-30-410	Professional Services	0.00	37,775.00	37,775.00	37,775.00	37,775.00
4,591.98	4,123.55	4,000.00	0.00	542-30-420	Communication	0.00	4,875.00	4,875.00	4,875.00	4,875.00
166.33	920.64	300.00	0.00	542-30-430	Travel and Seminars	0.00	500.00	500.00	500.00	500.00
0.00	68.54	0.00	0.00	542-30-450	Rentals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
5,600.00	8,759.72	8,775.00	0.00	542-30-460	Insurance	0.00	8,750.00	8,750.00	8,750.00	8,750.00
1,250.00	676.15	0.00	0.00	542-30-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
4,511.86	3,716.43	2,300.00	0.00	542-30-490	Miscellaneous	0.00	6,032.00	6,032.00	6,032.00	6,032.00
25,884.94	56,790.69	31,575.00	0.00		Other Services and Charges Totals:	0.00	58,932.00	58,932.00	58,932.00	58,932.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	542-30-610	Capital - Land	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	542-30-620	Capital Outlay - Buildings	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0.00	0.00	0.00	0.00	542-30-630	Other Improvements	0.00	0.00	0.00	0.00	0.00
5,884.21	10,853.36	6,150.00	0.00	542-30-640	Capital Outlay (Signs/Equip)	0.00	4,450.00	4,450.00	4,450.00	4,450.00
5,884.21	10,853.36	6,150.00	0.00		Capital Outlays Totals:	0.00	5,450.00	5,450.00	5,450.00	5,450.00

Street Fund
Operating Transfer Out

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				E70	Debt Service - Principal					
7,843.02	8,256.02	8,691.00	0.00	591-80-700	Bond Payment - Principal	0.00	9,149.00	9,149.00	9,149.00	9,149.00
7,843.02	8,256.02	8,691.00	0.00		Debt Service - Principal Totals:	0.00	9,149.00	9,149.00	9,149.00	9,149.00
				E80	Debt Service - Interest					
1,911.32	1,498.19	1,063.00	0.00	591-80-800	Bond Payment - Interest	0.00	605.00	605.00	605.00	605.00
1,911.32	1,498.19	1,063.00	0.00		Debt Service - Interest Totals:	0.00	605.00	605.00	605.00	605.00
				E90	Interfund Services					
0.00	0.00	2,500.00	0.00	597-55-000	Operating Transfer Out → 7	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	0.00	2,500.00	0.00		Interfund Services Totals:	0.00	1,500.00	1,500.00	1,500.00	1,500.00
195,754.79	215,957.22	162,402.00	0.00		EXPENDITURES TOTALS:	0.00	203,721.00	203,721.00	203,721.00	203,721.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
195,754.79	215,957.22	162,402.00	0.00		DEPT EXPENSES	0.00	203,721.00	203,721.00	203,721.00	203,721.00
(195,754.79)	(215,957.22)	(162,402.00)	0.00		Road and Street Maintenance Tot	0.00	(203,721.00)	(203,721.00)	(203,721.00)	(203,721.00)
				160	Traffic and Pedestrian Service					
				E30	Operating and Office Supply					
0.00	0.00	0.00	0.00	542-66-310	Snow and Ice Control	0.00	500.00	500.00	500.00	500.00
3,900.00	3,600.00	4,000.00	0.00	542-67-310	Street Cleaning	0.00	2,500.00	2,500.00	2,500.00	2,500.00
3,900.00	3,600.00	4,000.00	0.00		Operating and Office Supply Tota	0.00	3,000.00	3,000.00	3,000.00	3,000.00
				E40	Other Services and Charges					
1,987.24	2,263.32	650.00	0.00	542-30-480	Repair and Maintenance	0.00	500.00	500.00	500.00	500.00
28,608.90	31,221.27	32,000.00	0.00	542-63-470	Utilities	0.00	35,000.00	35,000.00	35,000.00	35,000.00
30,596.14	33,484.59	32,650.00	0.00		Other Services and Charges Totals:	0.00	35,500.00	35,500.00	35,500.00	35,500.00
34,496.14	37,084.59	36,650.00	0.00		EXPENDITURES TOTALS:	0.00	38,500.00	38,500.00	38,500.00	38,500.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
34,496.14	37,084.59	36,650.00	0.00		DEPT EXPENSES	0.00	38,500.00	38,500.00	38,500.00	38,500.00
(34,496.14)	(37,084.59)	(36,650.00)	0.00		Traffic and Pedestrian Service Tota	0.00	(38,500.00)	(38,500.00)	(38,500.00)	(38,500.00)
				180	Road and Street Construction					

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	595-10-630	Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Road and Street Construction Tot	0.00	0.00	0.00	0.00	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
259,682.34	255,877.15	248,028.00	0.00		FUND REVENUES	0.00	283,582.00	283,582.00	283,582.00	283,582.00
230,250.93	253,041.81	199,052.00	0.00		FUND EXPENSES	0.00	242,221.00	242,221.00	242,221.00	242,221.00
29,431.41	2,835.34	48,976.00	0.00		Ending Fund Balance Totals:	0.00	41,361.00	41,361.00	41,361.00	41,361.00

Cemetery Fund

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				103	CEMETERY FUND					
				R01	Beginning Fund Balance					
6,382.85	6,216.67	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	15,000.00	15,000.00	15,000.00	15,000.00
6,382.85	6,216.67	0.00	0.00		Beginning Fund Balance Totals:	0.00	15,000.00	15,000.00	15,000.00	15,000.00
				R40	Charges for Services					
12,342.83	27,664.94	19,000.00	0.00	343-60-000	Cemetery Fees	0.00	20,000.00	20,000.00	20,000.00	20,000.00
12,342.83	27,664.94	19,000.00	0.00		Charges for Services Totals:	0.00	20,000.00	20,000.00	20,000.00	20,000.00
				R60	Miscellaneous Revenues					
3,190.79	3,696.07	4,900.00	0.00	361-11-000	Investment Interest	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	367-11-000	Contributions - Cemetery Impro	0.00	0.00	0.00	0.00	0.00
3,190.79	3,696.07	4,900.00	0.00		Miscellaneous Revenues Totals:	0.00	3,000.00	3,000.00	3,000.00	3,000.00
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	381-10-000	Interfund Loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
21,916.47	37,577.68	23,900.00	0.00		REVENUES TOTALS:	0.00	38,000.00	38,000.00	38,000.00	38,000.00
				103	Cemetery					
				E10	Salaries and Wages					
8,879.57	8,826.83	9,097.00	0.00	536-10-100	Salaries and Wages	0.00	9,871.00	9,871.00	9,871.00	9,871.00
8,879.57	8,826.83	9,097.00	0.00		Salaries and Wages Totals:	0.00	9,871.00	9,871.00	9,871.00	9,871.00
				E20	Employee Benefits					
3,329.50	2,893.43	3,113.00	0.00	536-10-200	Benefits	0.00	3,570.00	3,570.00	3,570.00	3,570.00
23.06	34.27	200.00	0.00	536-10-220	Uniforms	0.00	200.00	200.00	200.00	200.00
3,352.56	2,927.70	3,313.00	0.00		Employee Benefits Totals:	0.00	3,770.00	3,770.00	3,770.00	3,770.00
				E30	Operating and Office Supply					
195.66	397.66	600.00	0.00	536-10-310	Operating Supplies	0.00	200.00	200.00	200.00	200.00
191.31	0.00	100.00	0.00	536-10-320	Office Supplies	0.00	50.00	50.00	50.00	50.00
1,500.00	3,048.00	5,000.00	0.00	536-10-340	Items for Resale	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0.00	0.00	100.00	0.00	536-10-350	Small Tools/Minor Equipment	0.00	100.00	100.00	100.00	100.00
80.70	209.32	400.00	0.00	536-10-360	Vehicle Operation/Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	536-10-370	Vehicle Repair	0.00	0.00	0.00	0.00	0.00

Cemetery Fund
Operating Transfer out

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
1,967.67	3,654.98	6,300.00	0.00		Operating and Office Supply Tota	0.00	2,850.00	2,850.00	2,850.00	2,850.00
				E40	Other Services and Charges					
0.00	915.76	0.00	0.00	536-10-410	Professional Services	0.00	180.00	180.00	180.00	180.00
0.00	0.00	0.00	0.00	536-10-420	Communication	0.00	0.00	0.00	0.00	0.00
1,500.00	988.85	1,018.00	0.00	536-10-460	Insurance	0.00	2,047.00	2,047.00	2,047.00	2,047.00
0.00	0.00	0.00	0.00	536-10-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
0.00	220.83	400.00	0.00	536-10-480	Repair and Maintenance	0.00	800.00	800.00	800.00	800.00
1,500.00	2,125.44	1,418.00	0.00		Other Services and Charges Totals:	0.00	3,027.00	3,027.00	3,027.00	3,027.00
				E60	Capital Outlays					
0.00	0.00	6,000.00	0.00	536-10-620	Capital Outlay - Buildings	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	89.80	2,000.00	0.00	536-10-640	Capital Outlay - Equipment	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0.00	89.80	8,000.00	0.00		Capital Outlays Totals:	0.00	16,000.00	16,000.00	16,000.00	16,000.00
				E70	Debt Service - Principal					
0.00	0.00	0.00	0.00	536-20-780	Interfund Loan Payment Issued	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service - Principal Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Debt Service - Interest					
0.00	0.00	0.00	0.00	595-00-820	Interfund Interest Payment Iss	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
0.00	0.00	0.00	0.00	597-55-000	Operating Transfers Out	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	1,000.00	1,000.00	1,000.00	1,000.00
15,699.80	17,624.75	28,128.00	0.00		EXPENDITURES TOTALS:	0.00	36,518.00	36,518.00	36,518.00	36,518.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
15,699.80	17,624.75	28,128.00	0.00		DEPT EXPENSES	0.00	36,518.00	36,518.00	36,518.00	36,518.00
(15,699.80)	(17,624.75)	(28,128.00)	0.00		Cemetery Totals:	0.00	(36,518.00)	(36,518.00)	(36,518.00)	(36,518.00)
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
21,916.47	37,577.68	23,900.00	0.00		FUND REVENUES	0.00	38,000.00	38,000.00	38,000.00	38,000.00
15,699.80	17,624.75	28,128.00	0.00		FUND EXPENSES	0.00	36,518.00	36,518.00	36,518.00	36,518.00
6,216.67	19,952.93	(4,228.00)	0.00		Ending Fund Balance Totals:	0.00	1,482.00	1,482.00	1,482.00	1,482.00

Utility Water Fund

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				400	UTILITY WATER FUND					
				R01	Beginning Fund Balance					
262,610.96	212,289.54	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
252,610.96	212,289.54	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
2,785.00	8,510.39	0.00	0.00	343-20-010	Inspection Fees	0.00	40,400.00	40,400.00	40,400.00	40,400.00
0.00	0.00	0.00	0.00	343-20-020	Engineering Review Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00
508,072.52	594,745.18	641,348.00	0.00	343-40-000	Water Sales	0.00	738,375.00	738,375.00	738,375.00	738,375.00
780.00	972.00	780.00	0.00	343-40-010	Water Sales - City Properties	0.00	780.00	780.00	780.00	780.00
4,639.50	7,328.14	5,250.00	0.00	343-80-000	Turn On/Off Fees	0.00	17,500.00	17,500.00	17,500.00	17,500.00
314.72	85.00	500.00	0.00	343-90-000	Repair Charges	0.00	500.00	500.00	500.00	500.00
516,591.74	611,640.71	647,878.00	0.00		Charges for Services Totals:	0.00	801,055.00	801,055.00	801,055.00	801,055.00
				R60	Miscellaneous Revenues					
2,896.00	10,050.00	21,000.00	0.00	367-10-000	Water Connection Charges	0.00	10,500.00	10,500.00	10,500.00	10,500.00
0.00	0.00	0.00	0.00	369-40-000	Judgements and Settlements	0.00	0.00	0.00	0.00	0.00
881.90	5,438.23	0.00	0.00	369-90-000	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	1,000.00
3,777.90	15,488.23	21,000.00	0.00		Miscellaneous Revenues Totals:	0.00	11,500.00	11,500.00	11,500.00	11,500.00
				R90	Other Financing Sources					
17.75	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
1,147.42	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	100,000.00	100,000.00	100,000.00	100,000.00
1,165.17	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	100,000.00	100,000.00	100,000.00	100,000.00
784,145.77	839,418.48	668,878.00	0.00		REVENUES TOTALS:	0.00	912,555.00	912,555.00	912,555.00	912,555.00
				400	Utility Water					
				E10	Salaries and Wages					
219,286.32	218,294.79	269,454.00	0.00	534-80-100	Salaries and Wages	0.00	247,150.00	247,150.00	247,150.00	247,150.00
219,286.32	218,294.79	269,454.00	0.00		Salaries and Wages Totals:	0.00	247,150.00	247,150.00	247,150.00	247,150.00
				E20	Employee Benefits					
70,318.49	68,662.86	89,031.00	0.00	534-80-200	Benefits	0.00	95,305.00	95,305.00	95,305.00	95,305.00
843.45	915.38	2,000.00	0.00	534-80-220	Uniforms	0.00	1,500.00	1,500.00	1,500.00	1,500.00
71,161.94	69,578.24	91,031.00	0.00		Employee Benefits Totals:	0.00	96,805.00	96,805.00	96,805.00	96,805.00

Utility Water Fund
Operating Transfer

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				E30	Operating and Office Supply					
35,737.35	31,822.73	40,000.00	0.00	534-80-310	Operating Supplies	0.00	40,000.00	40,000.00	40,000.00	40,000.00
816.41	4,237.71	20,000.00	0.00	534-80-311	Operating Supply - New Connect	0.00	7,000.00	7,000.00	7,000.00	7,000.00
7,858.36	3,876.98	10,000.00	0.00	534-80-320	Office Supplies	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,436.03	4,200.43	8,000.00	0.00	534-80-350	Small Tools/Minor Equipment	0.00	18,700.00	18,700.00	18,700.00	18,700.00
4,824.75	4,913.49	5,000.00	0.00	534-80-360	Vehicle Operation/Maintenance	0.00	5,000.00	5,000.00	5,000.00	5,000.00
971.12	960.38	1,500.00	0.00	534-80-370	Vehicle Repair	0.00	2,000.00	2,000.00	2,000.00	2,000.00
51,644.02	50,011.72	84,500.00	0.00		Operating and Office Supply Tota	0.00	75,200.00	75,200.00	75,200.00	75,200.00
				E40	Other Services and Charges					
0.00	1,783.85	3,000.00	0.00	534-80-410	Construction Review Costs	0.00	32,300.00	32,300.00	32,300.00	32,300.00
0.00	1,163.47	10,000.00	0.00	534-80-411	Professional Service - Enginee	0.00	50,000.00	50,000.00	50,000.00	50,000.00
17,369.44	22,941.95	20,000.00	0.00	534-80-412	Professional - Legal	0.00	20,000.00	20,000.00	20,000.00	20,000.00
39,636.87	77,862.39	10,000.00	0.00	534-80-413	Professional Service - General	0.00	27,255.00	27,255.00	27,255.00	27,255.00
9,129.29	7,288.76	9,000.00	0.00	534-80-420	Communication	0.00	10,010.00	10,010.00	10,010.00	10,010.00
1,654.96	2,827.93	4,000.00	0.00	534-80-430	Travel and Seminars	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	68.54	100.00	0.00	534-80-450	Rentals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
17,575.01	16,499.72	16,750.00	0.00	534-80-460	Insurance	0.00	16,165.00	16,165.00	16,165.00	16,165.00
250.00	0.00	0.00	0.00	534-80-461	Payment of Judgements and Sett	0.00	500.00	500.00	500.00	500.00
17,085.89	18,679.65	50,000.00	0.00	534-80-470	Utilities	0.00	25,000.00	25,000.00	25,000.00	25,000.00
10,920.61	7,929.86	8,000.00	0.00	534-80-471	Water Service - Everett	0.00	8,000.00	8,000.00	8,000.00	8,000.00
5,371.58	16,378.41	8,000.00	0.00	534-80-480	Repair and Maintenance	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11,339.39	17,418.24	12,000.00	0.00	534-80-490	Miscellaneous	0.00	9,000.00	9,000.00	9,000.00	9,000.00
130,333.04	190,842.77	150,850.00	0.00		Other Services and Charges Totals:	0.00	210,230.00	210,230.00	210,230.00	210,230.00
				E50	Intergovernmental Services					
60,000.00	50,002.00	50,000.00	0.00	534-80-500	Interfund Water/Sewer Bonds	0.00	50,000.00	50,000.00	50,000.00	50,000.00
21,788.71	25,512.37	29,739.00	0.00	534-80-510	Taxes - Excise	0.00	39,000.00	39,000.00	39,000.00	39,000.00
81,788.71	75,514.37	79,739.00	0.00		Intergovernmental Services Totals:	0.00	89,000.00	89,000.00	89,000.00	89,000.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	534-80-620	Capital Outlay - Buildings	0.00	8,500.00	8,500.00	8,500.00	8,500.00
17,642.20	33,705.41	3,250.00	0.00	534-80-640	Capital Outlay - Equipment	0.00	115,000.00	115,000.00	115,000.00	115,000.00
0.00	0.00	0.00	0.00	534-80-650	Capital Outlay - Construction	0.00	20,000.00	20,000.00	20,000.00	20,000.00
17,642.20	33,705.41	3,250.00	0.00		Capital Outlays Totals:	0.00	143,500.00	143,500.00	143,500.00	143,500.00
				E90	Interfund Services					
0.00	8,595.96	15,000.00	0.00	597-55-000	Operating Transfer Out →	0.00	40,000.00	40,000.00	40,000.00	40,000.00

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
0.00	8,595.96	15,000.00	0.00		Interfund Services Totals:	0.00	40,000.00	40,000.00	40,000.00	40,000.00
571,856.23	646,543.26	693,824.00	0.00		EXPENDITURES TOTALS:	0.00	901,885.00	901,885.00	901,885.00	901,885.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
571,856.23	646,543.26	693,824.00	0.00		DEPT EXPENSES	0.00	901,885.00	901,885.00	901,885.00	901,885.00
(571,856.23)	(646,543.26)	(693,824.00)	0.00		Utility Water Totals:	0.00	(901,885.00)	(901,885.00)	(901,885.00)	(901,885.00)
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
784,145.77	839,418.48	668,878.00	0.00		FUND REVENUES	0.00	912,555.00	912,555.00	912,555.00	912,555.00
571,856.23	646,543.26	693,824.00	0.00		FUND EXPENSES	0.00	901,885.00	901,885.00	901,885.00	901,885.00
212,289.54	192,875.22	(24,946.00)	0.00		Ending Fund Balance Totals:	0.00	10,670.00	10,670.00	10,670.00	10,670.00

SEWER FUND

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				401	UTILITY SEWER FUND					
				R01	Beginning Fund Balance					
171,993.18	123,658.94	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
171,993.18	123,658.94	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
2,775.00	8,025.00	7,000.00	0.00	343-19-000	Sewer Inspection Fee	0.00	40,400.00	40,400.00	40,400.00	40,400.00
0.00	0.00	0.00	0.00	343-20-020	Engineering Review Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00
727,241.53	815,896.39	901,555.00	0.00	343-50-000	Sewer Service	0.00	998,000.00	998,000.00	998,000.00	998,000.00
730,016.53	823,921.39	908,555.00	0.00		Charges for Services Totals:	0.00	1,041,900.00	1,041,900.00	1,041,900.00	1,041,900.00
				R60	Miscellaneous Revenues					
77.75	2,115.32	500.00	0.00	369-90-000	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	1,000.00
77.75	2,115.32	500.00	0.00		Miscellaneous Revenues Totals:	0.00	1,000.00	1,000.00	1,000.00	1,000.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
1,147.43	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
1,147.43	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
903,234.89	949,695.65	909,055.00	0.00		REVENUES TOTALS:	0.00	1,042,900.00	1,042,900.00	1,042,900.00	1,042,900.00
				401	Utility Sewer					
				E10	Salaries and Wages					
258,937.99	247,863.97	301,099.00	0.00	535-80-100	Salaries and Wages	0.00	261,730.00	261,730.00	261,730.00	261,730.00
0.00	0.00	0.00	0.00	535-80-101	Salary - Storm Water	0.00	0.00	0.00	0.00	0.00
258,937.99	247,863.97	301,099.00	0.00		Salaries and Wages Totals:	0.00	261,730.00	261,730.00	261,730.00	261,730.00
				E20	Employee Benefits					
77,336.09	73,019.51	91,902.00	0.00	535-80-200	Benefits	0.00	89,050.00	89,050.00	89,050.00	89,050.00
1,074.13	1,286.93	2,000.00	0.00	535-80-220	Uniforms	0.00	1,200.00	1,200.00	1,200.00	1,200.00
78,410.22	74,306.44	93,902.00	0.00		Employee Benefits Totals:	0.00	90,250.00	90,250.00	90,250.00	90,250.00
				E30	Operating and Office Supply					
29,307.98	23,246.34	30,000.00	0.00	535-80-310	Operating Supplies	0.00	40,000.00	40,000.00	40,000.00	40,000.00
4,615.13	4,317.46	6,000.00	0.00	535-80-320	Office Supplies	0.00	6,500.00	6,500.00	6,500.00	6,500.00
8,564.85	1,469.55	10,000.00	0.00	535-80-350	Small Tools/Minor Equipment	0.00	35,000.00	35,000.00	35,000.00	35,000.00

SEWER FUND TRANSFER OUT

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
4,692.34	5,151.45	5,000.00	0.00	535-80-360	Vehicle Operation Maintenance	0.00	10,000.00	10,000.00	10,000.00	10,000.00
82.12	417.89	1,000.00	0.00	535-80-370	Vehicle Repair	0.00	1,000.00	1,000.00	1,000.00	1,000.00
47,262.42	34,602.69	52,000.00	0.00		Operating and Office Supply Tota	0.00	92,500.00	92,500.00	92,500.00	92,500.00
				E40	Other Services and Charges					
0.00	1,447.85	5,000.00	0.00	535-80-410	Construction Review Costs	0.00	26,200.00	26,200.00	26,200.00	26,200.00
38,910.96	123,729.46	50,000.00	0.00	535-80-411	Professional Service - Other	0.00	9,300.00	9,300.00	9,300.00	9,300.00
17,883.46	20,492.42	20,000.00	0.00	535-80-412	Professional - Legal	0.00	20,000.00	20,000.00	20,000.00	20,000.00
31,475.41	20,075.32	30,000.00	0.00	535-80-413	Services - Sludge Hauling	0.00	50,000.00	50,000.00	50,000.00	50,000.00
9,732.30	8,616.13	10,000.00	0.00	535-80-420	Communication	0.00	10,810.00	10,810.00	10,810.00	10,810.00
1,353.97	1,950.69	3,500.00	0.00	535-80-430	Travel and Seminars	0.00	4,500.00	4,500.00	4,500.00	4,500.00
147.00	1,164.23	200.00	0.00	535-80-450	Rentals	0.00	10,000.00	10,000.00	10,000.00	10,000.00
25,331.01	24,484.72	24,972.00	0.00	535-80-460	Insurance	0.00	24,447.00	24,447.00	24,447.00	24,447.00
1,270.00	0.00	0.00	0.00	535-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
39,349.23	39,871.30	44,000.00	0.00	535-80-470	Utilities	0.00	44,000.00	44,000.00	44,000.00	44,000.00
4,404.60	6,521.12	6,000.00	0.00	535-80-480	Repair and Maintenance	0.00	9,000.00	9,000.00	9,000.00	9,000.00
11,184.44	13,949.54	10,000.00	0.00	535-80-490	Miscellaneous	0.00	17,257.00	17,257.00	17,257.00	17,257.00
181,042.38	262,302.78	203,672.00	0.00		Other Services and Charges Totals:	0.00	225,514.00	225,514.00	225,514.00	225,514.00
				E50	Intergovernmental Services					
60,000.00	50,002.00	50,000.00	0.00	535-80-500	Interfund Water/Sewer Bonds	0.00	50,000.00	50,000.00	50,000.00	50,000.00
13,157.33	15,040.58	18,782.00	0.00	535-80-510	Taxes - Excise	0.00	19,200.00	19,200.00	19,200.00	19,200.00
195.00	243.00	195.00	0.00	535-80-530	Water Service Interfund	0.00	200.00	200.00	200.00	200.00
73,352.33	65,285.58	68,977.00	0.00		Intergovernmental Services Totals:	0.00	69,400.00	69,400.00	69,400.00	69,400.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	535-80-620	Capital Outlay - Buildings	0.00	10,000.00	10,000.00	10,000.00	10,000.00
19,770.61	9,607.40	10,000.00	0.00	535-80-640	Capital Outlay - Equipment	0.00	7,950.00	7,950.00	7,950.00	7,950.00
19,770.61	9,607.40	10,000.00	0.00		Capital Outlays Totals:	0.00	17,950.00	17,950.00	17,950.00	17,950.00
				E80	Debt Service - Interest					
0.00	0.00	0.00	0.00	533-80-810	Rural Development Bond Interes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
120,800.00	142,213.45	160,100.00	0.00	597-55-000	Operating Transfer Out →	0.00	212,800.00	212,800.00	212,800.00	212,800.00
120,800.00	142,213.45	160,100.00	0.00		Interfund Services Totals:	0.00	212,800.00	212,800.00	212,800.00	212,800.00

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
779,575.95	836,182.31	889,750.00	0.00		EXPENDITURES TOTALS:	0.00	970,144.00	970,144.00	970,144.00	970,144.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
779,575.95	836,182.31	889,750.00	0.00		DEPT EXPENSES	0.00	970,144.00	970,144.00	970,144.00	970,144.00
(779,575.95)	(836,182.31)	(889,750.00)	0.00		Utility Sewer Totals:	0.00	(970,144.00)	(970,144.00)	(970,144.00)	(970,144.00)
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
903,234.89	949,695.65	909,055.00	0.00		FUND REVENUES	0.00	1,042,900.00	1,042,900.00	1,042,900.00	1,042,900.00
779,575.95	836,182.31	889,750.00	0.00		FUND EXPENSES	0.00	970,144.00	970,144.00	970,144.00	970,144.00
123,658.94	113,513.34	19,305.00	0.00		Ending Fund Balance Totals:	0.00	72,756.00	72,756.00	72,756.00	72,756.00

GARBAGE FUND

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				402	UTILITY GARBAGE FUND					
				R01	Beginning Fund Balance					
12,842.01	52,857.17	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
12,842.01	52,857.17	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
1,705.89	1,680.42	2,500.00	0.00	316-45-000	Garbage Franchise Fees	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0.00	7,781.57	17,248.00	0.00	316-75-000	Garbage State Tax	0.00	13,645.00	13,645.00	13,645.00	13,645.00
1,705.89	9,461.99	19,748.00	0.00		Taxes Totals:	0.00	16,145.00	16,145.00	16,145.00	16,145.00
				R30	Intergovernmental Revenues					
0.00	22,889.81	1,710.00	0.00	334-03-100	Coordinated Prevention Grant	0.00	0.00	0.00	0.00	0.00
0.00	22,889.81	1,710.00	0.00		Intergovernmental Revenues Totals	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
439,727.10	459,933.58	479,112.00	0.00	343-70-000	Garbage/Solid Waste	0.00	480,000.00	480,000.00	480,000.00	480,000.00
63,147.51	64,969.00	66,900.00	0.00	343-70-010	Recycling Charges	0.00	58,800.00	58,800.00	58,800.00	58,800.00
502,874.61	524,902.58	546,012.00	0.00		Charges for Services Totals:	0.00	538,800.00	538,800.00	538,800.00	538,800.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
20,550.80	20,058.07	21,852.00	0.00	362-20-000	Rental Fees (Dumpsters)	0.00	17,853.00	17,853.00	17,853.00	17,853.00
346.65	225.00	400.00	0.00	362-90-000	Dumpster Delivery Charges	0.00	400.00	400.00	400.00	400.00
1,807.60	2,121.00	0.00	0.00	369-90-000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
22,705.05	22,404.07	22,252.00	0.00		Miscellaneous Revenues Totals:	0.00	18,253.00	18,253.00	18,253.00	18,253.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
540,127.56	632,515.62	589,722.00	0.00		REVENUES TOTALS:	0.00	573,198.00	573,198.00	573,198.00	573,198.00
				402	Garbage					
				E10	Salaries and Wages					
108,756.07	97,977.92	148,158.00	0.00	537-80-100	Salaries and Wages	0.00	133,628.00	133,628.00	133,628.00	133,628.00
108,756.07	97,977.92	148,158.00	0.00		Salaries and Wages Totals:	0.00	133,628.00	133,628.00	133,628.00	133,628.00

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				E20	Employee Benefits					
40,869.18	36,428.74	51,403.00	0.00	537-80-200	Benefits	0.00	48,923.00	48,923.00	48,923.00	48,923.00
509.16	498.08	1,600.00	0.00	537-80-220	Uniforms	0.00	1,000.00	1,000.00	1,000.00	1,000.00
8,799.73	428.72	0.00	0.00	537-80-230	Contract Labor	0.00	3,600.00	3,600.00	3,600.00	3,600.00
50,178.07	37,355.54	53,003.00	0.00		Employee Benefits Totals:	0.00	53,523.00	53,523.00	53,523.00	53,523.00
				E30	Operating and Office Supply					
1,422.16	4,915.73	2,500.00	0.00	537-80-310	Operating Supplies	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,210.22	7,647.84	10,000.00	0.00	537-80-320	Office Supplies	0.00	10,000.00	10,000.00	10,000.00	10,000.00
401.46	946.23	2,000.00	0.00	537-80-350	Small Tools/Minor Equipment	0.00	6,500.00	6,500.00	6,500.00	6,500.00
4,336.33	5,106.40	6,000.00	0.00	537-80-360	Vehicle Operation/Maintenance	0.00	6,500.00	6,500.00	6,500.00	6,500.00
0.00	211.95	500.00	0.00	537-80-370	Vehicle Repair	0.00	8,000.00	8,000.00	8,000.00	8,000.00
9,370.17	18,828.15	21,000.00	0.00		Operating and Office Supply Tota	0.00	36,000.00	36,000.00	36,000.00	36,000.00
				E40	Other Services and Charges					
7,488.99	36,097.01	35,000.00	0.00	537-80-410	Professional Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	4,200.00	0.00	537-80-412	Professional - Legal	0.00	4,000.00	4,000.00	4,000.00	4,000.00
7,437.92	5,593.96	9,000.00	0.00	537-80-420	Communication	0.00	1,810.00	1,810.00	1,810.00	1,810.00
157.24	560.48	800.00	0.00	537-80-430	Travel and Seminars	0.00	1,000.00	1,000.00	1,000.00	1,000.00
11,005.00	9,520.72	9,560.00	0.00	537-80-460	Insurance	0.00	8,566.00	8,566.00	8,566.00	8,566.00
0.00	0.00	0.00	0.00	537-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
3,074.71	3,412.56	4,000.00	0.00	537-80-470	Utilities	0.00	4,000.00	4,000.00	4,000.00	4,000.00
12,859.16	2,763.63	10,000.00	0.00	537-80-480	Repair and Maintenance	0.00	500.00	500.00	500.00	500.00
11,722.87	2,464.92	20,000.00	0.00	537-80-490	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	5,000.00
53,745.89	60,413.28	92,560.00	0.00		Other Services and Charges Totals:	0.00	34,876.00	34,876.00	34,876.00	34,876.00
				E50	Intergovernmental Services					
154,347.98	175,977.28	175,000.00	0.00	537-80-500	Intergovernmental - Disposal F	0.00	183,000.00	183,000.00	183,000.00	183,000.00
76,105.70	47,697.34	57,600.00	0.00	537-80-510	Intergovernmental - Recycle	0.00	56,000.00	56,000.00	56,000.00	56,000.00
21,593.81	21,850.79	24,437.00	0.00	537-80-511	Taxes - Excise	0.00	22,000.00	22,000.00	22,000.00	22,000.00
252,047.49	245,525.41	257,037.00	0.00		Intergovernmental Services Totals:	0.00	261,000.00	261,000.00	261,000.00	261,000.00
				E60	Capital Outlays					
0.00	0.00	2,500.00	0.00	537-80-620	Capital Outlay - Buildings	0.00	10,000.00	10,000.00	10,000.00	10,000.00
13,172.70	10,330.22	10,000.00	0.00	537-80-640	Capital Outlay - Equipment	0.00	5,000.00	5,000.00	5,000.00	5,000.00
13,172.70	10,330.22	12,500.00	0.00		Capital Outlays Totals:	0.00	15,000.00	15,000.00	15,000.00	15,000.00

GARBAGE FUND TRANSFER OUT

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				E90	Interfund Services					
0.00	6,867.59	5,000.00	0.00	597-55-000	Operating Transfer Out	0.00	22,000.00	22,000.00	22,000.00	22,000.00
0.00	6,867.59	5,000.00	0.00		Interfund Services Totals:	0.00	22,000.00	22,000.00	22,000.00	22,000.00
487,270.39	477,298.11	589,258.00	0.00		EXPENDITURES TOTALS:	0.00	556,027.00	556,027.00	556,027.00	556,027.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
487,270.39	477,298.11	589,258.00	0.00		DEPT EXPENSES	0.00	556,027.00	556,027.00	556,027.00	556,027.00
(487,270.39)	(477,298.11)	(589,258.00)	0.00		Garbage Totals:	0.00	(556,027.00)	(556,027.00)	(556,027.00)	(556,027.00)
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
540,127.56	632,515.62	589,722.00	0.00		FUND REVENUES	0.00	573,198.00	573,198.00	573,198.00	573,198.00
487,270.39	477,298.11	589,258.00	0.00		FUND EXPENSES	0.00	556,027.00	556,027.00	556,027.00	556,027.00
52,857.17	155,217.51	464.00	0.00		Ending Fund Balance Totals:	0.00	17,171.00	17,171.00	17,171.00	17,171.00

General Ledger
Revenue vs. Expenses Summary

Fund	Description	YTD Balance Before Period	Revenues for Period	Expenses for Period	Year to Date Amount
001	GENERAL FUND	41,166.39	1,141,437.12	1,202,215.36	(19,611.85)
100	GENERAL FUND CONTINGENCY	0.00	0.00	0.00	0.00
101	STREET FUND	57,687.66	134,071.31	194,234.45	(2,475.48)
103	CEMETERY FUND	30,448.92	17,502.68	11,329.44	36,622.16
104	CR EQUIPMENT FUND	138,693.66	0.00	0.00	138,693.66
105	PARK IMPROVEMENT FUND	(37,326.81)	55,792.00	83,441.08	(64,975.89)
106	POLICE EQUIPMENT RESERVE FUND	52,760.08	45,042.40	50,090.49	47,711.99
107	DRUG ENFORCEMENT FUND	7,685.70	98.53	1,021.00	6,763.23
108	TRANSPORTATION IMPACT FEE FUND	707,258.02	29,956.13	177,765.00	559,449.15
109	COMMUNITY IMPROVEMENT FUND	1,309.67	892.61	912.33	1,289.95
110	POLICE BOND FUND	35,918.71	261.26	19,139.25	17,040.72
112	PARK IMPACT FEE FUND	0.00	211,915.00	0.00	211,915.00
203	LIMITED GO TAX BOND FUND	63,362.21	808.36	26,514.75	37,655.82
205	POLICE GO BOND FUND	16,034.37	16,789.61	8,326.00	24,497.98
207	LID GUARANTY AND BOND FUND	1,018,244.32	302,317.52	144,183.19	1,176,378.65
301	CAPITAL PROJECT FUND REET 1	121,861.77	19,105.19	60,930.88	80,036.08
302	CAPITAL PROJECT FUND REET 2	0.00	80,036.06	0.00	80,036.06
303	STREET IMPROVEMENT FUND	(473,628.75)	512,059.27	189,257.49	(150,826.97)
307	LID PROJECT FUND	120,448.92	0.00	15,704.17	104,744.75
400	UTILITY WATER FUND	241,871.73	441,616.90	449,358.43	234,130.20
401	UTILITY SEWER FUND	38,005.89	652,705.19	654,623.06	36,088.02
402	UTILITY GARBAGE FUND	120,958.48	328,069.97	312,438.91	136,589.54
403	WATER REVENUE BOND FUND	85,148.89	51,240.53	102,044.13	34,345.29
405	CR UTILITY FUND	974,576.35	27,778.73	0.00	1,002,355.08
406	STORM WATER UTILITY FUND	0.00	0.00	0.00	0.00
407	SEWER SYSTEM IMPROVEMENT FUND	42,742.90	65,750.00	661,508.28	(553,015.38)
409	WATER SYSTEM IMPROVEMENT FUND	193,283.53	8,792.24	6,071.27	196,004.50
412	WATER SYSTEM DEBT FUND	65,306.29	16,859.33	72,471.27	9,694.35
413	SEWER SYSTEM DEBT FUND	48,979.66	128,264.39	270,425.34	(93,181.29)
621	CEMETERY TRUST FUND	101,130.57	612.00	0.00	101,742.57
631	WARRANT CLEARING FUND	922,856.34	2,436,756.90	2,971,463.14	388,150.10
632	CLAIMS CLEARING FUND	0.00	0.00	0.00	0.00
633	TREASURERS TRUST FUND	47,058.75	43,391.50	0.00	90,450.25
634	INVESTMENT FUND	2,662,125.06	57,136.41	51,561.35	2,667,700.12
	Report Totals:	7,445,969.28	6,827,059.14	7,737,030.06	6,535,998.36

Attachment C

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				104	CR EQUIPMENT FUND					
				R01	Beginning Fund Balance					
182,364.13	51,375.37	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
182,364.13	51,375.37	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
18,091.25	25,562.22	0.00	0.00	316-41-000	Utility Tax Electrical	0.00	0.00	0.00	0.00	0.00
6,053.20	9,632.27	0.00	0.00	316-43-000	Utility Tax Gas	0.00	0.00	0.00	0.00	0.00
8,958.21	12,095.30	0.00	0.00	316-47-000	Utility Tax Telephone	0.00	0.00	0.00	0.00	0.00
33,102.66	47,289.79	0.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Intergovernmental Revenues					
5,441.13	0.00	0.00	0.00	367-10-000	WASPC Grant	0.00	0.00	0.00	0.00	0.00
5,441.13	0.00	0.00	0.00		Intergovernmental Revenues Totals	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
344.00	0.00	0.00	0.00	366-10-000	Interfund Interest Payment Rec	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
344.00	0.00	0.00	0.00		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R80	Nonrevenues					
5,300.00	0.00	0.00	0.00	381-20-000	Interfund Loan Payment Receive	0.00	0.00	0.00	0.00	0.00
5,300.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets - Garbage	0.00	0.00	0.00	0.00	0.00
3,404.00	14,745.52	0.00	0.00	395-10-010	Sale of Fixed Assets - Police	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	397-10-010	Operating Transfer In	0.00	54,500.00	54,500.00	54,500.00	54,500.00
200.00	0.00	0.00	0.00	395-10-020	Sale of Fixed Assests - Utilit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-10-020	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-10-030	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
3,604.00	14,745.52	30,000.00	0.00		Other Financing Sources Totals:	0.00	54,500.00	54,500.00	54,500.00	54,500.00
230,155.92	113,410.68	30,000.00	0.00		REVENUES TOTALS:	0.00	54,500.00	54,500.00	54,500.00	54,500.00
				104	Cumulative Reserve Equipment					
				E60	Capital Outlays					

ATTACHMENT D-1

CR EQUIP FUND

$45,000 expenditure

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	2008 FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
1,913.76	0.00	30,000.00	0.00	538-10-640	Equipment - Vehicles (Utility)	0.00	0.00	0.00	0.00	0.00
36,903.42	56,477.20	0.00	0.00	521-60-640	Equipment - Police Vehicles	0.00	0.00	0.00	0.00	0.00
134,319.37	0.00	0.00	0.00	537-80-640	Garbage Equipment	0.00	0.00	0.00	0.00	0.00
173,136.55	56,477.20	30,000.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
5,644.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
5,644.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
178,780.55	56,477.20	30,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
178,780.55	56,477.20	30,000.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(178,780.55)	(56,477.20)	(30,000.00)	0.00		Cumulative Reserve Equipment T	0.00	0.00	0.00	0.00	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
230,155.92	113,410.68	30,000.00	0.00		FUND REVENUES	0.00	54,500.00	54,500.00	54,500.00	54,500.00
178,780.55	56,477.20	30,000.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
51,375.37	56,933.48	0.00	0.00		Ending Fund Balance Totals:	0.00	54,500.00	54,500.00	54,500.00	54,500.00

D.2

POLICE EQUIPMENT FUND

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
				106	POLICE EQUIPMENT RESERVE					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
0.00	0.00	23,000.00	0.00	316-41-000	Utility Tax - Electrical	0.00	23,874.00	23,874.00	23,874.00	23,874.00
0.00	0.00	8,445.00	0.00	316-43-000	Utility Tax - Gas	0.00	8,766.00	8,766.00	8,766.00	8,766.00
0.00	0.00	10,610.00	0.00	316-47-000	Utility Tax - Telephone	0.00	11,013.00	11,013.00	11,013.00	11,013.00
0.00	0.00	42,055.00	0.00		Taxes Totals:	0.00	43,653.00	43,653.00	43,653.00	43,653.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-010	Sale of Fixed Assets	0.00	2,000.00	2,000.00	2,000.00	2,000.00
		0.00	0.00	397-10-010	New Account	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	42,055.00	0.00		REVENUES TOTALS:	0.00	45,653.00	45,653.00	45,653.00	45,653.00
				E90	Interfund Services					
0.00	0.00	0.00	0.00	397-10-000	Operating Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
				106	(No Description)					
				E60	Capital Outlays					
0.00	0.00	16,540.00	0.00	521-60-640	Capital Equipment Purchase	0.00	22,260.00 (64,260)	22,260.00	22,260.00	22,260.00
0.00	0.00	16,540.00	0.00		Capital Outlays Totals:	0.00	22,260.00	22,260.00	22,260.00	22,260.00
0.00	0.00	16,540.00	0.00		EXPENDITURES TOTALS:	0.00	22,260.00	22,260.00	22,260.00	22,260.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	16,540.00	0.00		DEPT EXPENSES	0.00	22,260.00	22,260.00	22,260.00	22,260.00
0.00	0.00	(16,540.00)	0.00		(No Description) Totals:	0.00	(22,260.00)	(22,260.00)	(22,260.00)	(22,260.00)
				900	(No Description)					
				E95	Ending Fund Balance					

D3

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Description	FTE	2008 Requested	2008 Proposed	2008 Approved	2008 Adopted
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	42,055.00	0.00		FUND REVENUES	0.00	45,653.00	45,653.00	45,653.00	45,653.00
0.00	0.00	16,540.00	0.00		FUND EXPENSES	0.00	22,260.00	22,260.00	22,260.00	22,260.00
0.00	0.00	25,515.00	0.00		(No Description) Totals:	0.00	23,393.00	23,393.00	23,393.00	23,393.00