SULTAN CITY COUNCIL
BUDGET RETREAT COVER SHEET

DATE: October 18, 2008

SUBJECT: Enterprise Fund and Assumptions

CONTACT PERSON: Deborah Knight, City Administrator

ISSUE:

- Consideration and discussion of proposed service fee increases in garbage and cemetery funds.
- Consideration and discussion allocating excise taxes included in water and sewer service fees directly to the customer.

SUMMARY:

Proposed Service Fees

Fund expenses exceed revenues in the garbage and cemetery funds. The garbage fund has been impacted by rising fuel costs. Fuel expenses have tripled from approximately $5,000 in 2006 to $24,500 in 2009. Disposal fees will increase 20% in 2009. The City Council will need to consider increasing garbage fees by 26% ($19/month for a single can) to maintain a balanced fund.

City staff have allocated the actual personnel costs necessary to adequately manage the Cemetery. In order to cover the actual cost of managing the cemetery, the City needs to collect approximately $48,000 in cemetery fees. The city typically schedules 15 burials each year. In order to raise adequate revenues the city needs to increase its cemetery fees from approximately $2,100 to $3,200.

City staff are seeking direction from Council.

Excise Tax

The city current pays for state excise taxes in the water and sewer funds out of service fees. State excise tax for water is approximately $40,000. Which equates to a tax rate of .05029. Customers would pay approximately $1.75/month in excise tax for water.

Sewer has two excise taxes .015 and .038 for a combined .05352. Sewer customers would pay approximately $1.37 per month.

Staff recommend separating excise taxes from service fees and charging the customer separately for this expense. Garbage fees already include the 3.6% state excise tax for garbage.

CITY OF SULTAN
PUBLIC WORKS DEPARTMENT

We are committed to serving the citizens of Sultan in an efficient and professional manner in cooperation with all City departments and the citizens of Sultan, using our knowledge and resources to our full potential while maintaining quality workmanship.

Public Works Summary

The Public Works Department serves the citizens of Sultan with a wide variety of services, as well as being an integral part of Sultan governmental offices. Working with community volunteers as an intrinsic part of the Great City of Sultan. The sub-divisions within Public Works operation and maintenance are as follows:

Streets

The City of Sultan maintains approximately 19 miles of City streets and roadways. In the street and roadways are water distribution, sewer collection, and stormwater conveyance systems. Some of these roads are gravel with the majority of them being asphalt. Streets include travel, parking and bicycle lanes along with non-motorized, transit systems, and freight systems.

Transportation Demand Management is a series of strategies that provide for a more efficient utilization of the transportation system by reducing the demand for single occupancy vehicle travel. By conducting public awareness programs and projects, promoting van-pooling, ride-sharing, joint parking management, and other programs that reduce dependence on single occupancy vehicles for employment, commercial, and recreational transportation demands.

Street maintenance funding is primarily property taxes collected Bi-annually with major improvement in the Transportation System being from traffic mitigation, state and federal grants, and City Real Estate Excise Taxes (REET).

Sultan works with Snohomish County and Washington State Department of Transportation to complete an arterial road grid to serve the Sultan Urban Growth Area, establishing class and function, improving standards and resolve parking and access conflicts. By implementing effective right-of-ways, pavement widths, road shoulder requirements, curb, gutter sidewalk standards, crosswalks, crossing islands and other traffic-calming and pedestrian related devices for major arterial, collectors and residential streets.

Parks

The City manages 142.02 acres of parkland, sharing classifications of active, passive and open spaces.

The most successful park the City owns is Osprey Park in the 800 block of First Street. Amenities include baseball and soccer fields, basketball court, children's play area, dirt bike track and 3.0 miles of trails with access to the Sultan River.

The City of Sultan plans to develop a high quality, diversified park system that preserves significant environmental opportunity areas and features apart of the Comprehensive Plan. A high quality diversified recreation system that provides for all age and interest groups is important to the City of Sultan.

Sultan has volunteers that have spent many hours picking up litter in the City parks and streets to improve the appearance.

Building Maintenance

The Community Center, Library, Visitor Information Center, Police Station, Public Works Field Buildings, Wastewater Treatment Plant, Lift Station, Water Treatment Plant, Post Office Building exterior and the Park Facility Buildings are the responsibility of the City of Sultan to maintain. The City currently pays for the maintenance of these structures from General and Enterprise Funds.

Just as the land-use commitment creates a demand for facilities it also generates revenue and funding opportunities to finance those facilities to serve the needs of the City's Public Facilities.

ENTERPRISE FUNDS:

Cemetery

Continuing to maintain Sultan's beautiful cemetery is an important goal for the staff of Sultan. The addition of niche wall/columns and new signage will be an asset to the Sultan community. Cemetery services are funded by lot sales, burial and liner fees and investment interest from the endowment care fund. The recent annual budgets have had a shortfall in revenue to cover the expenditures. In the 2009 fee schedule, the cost of services will need to increase to meet the expenditures at the Cemetery.

Garbage

- Sultan operates the garbage service truck three days per week picking an average of 68 pounds of garbage per month per capita.
- The Wood debris recycling program was initiated in 2008 with Snohomish County Solid Waste and Puget Sound Clean Air Agency in partnership with Fire District 5.
- Recycling is a critical portion of cutting the waste stream of Sultan's garbage to land fills through Snohomish County.

Wastewater

The National Pollution Discharge Elimination System (NPDES) Permit Number WA-002330-2 requires continued monitoring of the Wastewater Treatment Plant Effluent Outfall into the Skykomish River for metals, temperature, pH, turbidity, suspended solids and fecal coli form. The Wastewater Treatment Plant uses ultra-violet lights for disinfection, which minimizes pollutants being discharged in the receiving water.

Sultan's existing plant capacity is operating between 194,000 gallons per day in the dry season and 678,000 gallons per day in the wet season. With continued work on the infill and infiltration (I & I) study the wet season operating capacity will decline allowing build out of infill and commercial properties within the City of Sultan. Rain induced flow into the sewer system exceeds desirable rates. This problem is believed to be concentrated in the older parts of the sewer system. The City will continue to budget and implement regular rehabilitation programs to minimize the introduction of I & I into the sewer system by recognizing that such wastewater volumes take capacity in the pipe system and treatment facilities

Sewer rate increases are effective December 1, 2008 for the 2009 budget cycle.

The Sewer collection system has approximately 40,000 feet of collector sewers with one pump station at the intersection of First and Main Streets in Sultan River Park. Currently, the system has approximately 409 parcels with the existing city limits that are developed with on-site sewage systems. According to the Growth Management Act, no new on-site septic sewage systems should be allowed in the UGA as new development is intended to be at urban densities which require sewer collection systems.

Drinking Water

The City of Sultan primary source of water is its owned watershed in Township 28, Section 16, Range 8 East. The impound is spring fed with a small concrete dam creating Lake 16. The intake at the dam is two miles north of the Water Treatment Plant which is on 124th Ave. SE. At the Water Treatment Plant site there are two treated water tanks used to supply water to the citizen's of Sultan. Lake 16 will remain the primary water source of supply for the City.

The City executed a water supply contract with the City of Everett on June 30, 1999 for Pipeline 5 as a supplemental source of water supply for a Maximum Day Demand in 2025 of 2.91 Million Gallons of treated water.

The dedicated Water System staff continue to work on Cross Connection Control, Fire Hydrant O & M, Valve Management and Meter Replacement Programs as part of a well maintained Water System to serve the citizens' of Sultan.

Storm Water

The existing stormwater facilities owned by the City are 82,000 feet of pipe and culverts, approximately 820 catch basins, 160 inlets and 13 drainage ponds, with several more (approximately 44) owned by the homeowners associations and businesses within the Sultan Urban Growth Area. Currently the City of Sultan has adopted the use of the most recent version of the Ecology Stormwater Management Manual. This is referred to as the "presumptive approach", and it is based upon the performance data of exiting stormwater Best Management Practices (BMPs) that have been monitored both at the State and national levels.

The formation of this utility in August through September 2008 starts a new utility that will promote quality control of stormwater in the City. This improved partnership between government, private industry and citizens through public outreach and education on the importance of stormwater management and quality control.

- Storm Water Utility formation started in 2007 with a citizen committee, public hearings, and public outreach. Determining Equivalent Residential Unit (ERU) of 4,519 square feet used to calculate the fee schedule for this new Utility. In 2008 a continuation of a citizen committee including business owners was active and involved with the formation of the stormwater utility (Ordinance 986-08) and Ordinance 986-08 setting the stormwater utility rates.

The Budget year of 2009 is the first time Sultan Council has adopted a Stormwater Utility Ordinances to: Form the Utility and Funding Source for the Stormwater Utility.

Permits Issued by Public Works:

1. Twelve Right of Way
2. Five Grading
3. Two Driveway

2008 Accomplishments:

- Sultan Public Works is working on reorganization of the Public Works Department with succession planning and a progressive approach to the future of the department.

- Started the design of a new Membrane Bio-Reactor (MBR) Wastewater Treatment Plant with the procurement contract for the MBR equipment completed.

City Council approved the formation of a Stormwater Utility in August 2008 then developed a rate schedule in September 2008. This is the first step in progression of forward thinking.

- The Water Department installed approximately 100 electronic read water meters for the county residents and on all commercial accounts.

- Sultan Basin Rd. Phase III:
  - Certified Agent Inter Local Agreement was signed January10, 2008
  - July, 2008 submittal was completed regarding the Federal Functional Classification of Sultan Basin Rd. south leg. (Carole Feldmann)
  - Engineer selection was started the end of July, 2008
    - PACE
    - Perteet
    - WH Pacific
  - With WH Pacific being the consultant selected.

Continue improving the Cross Connection Program in the City of Sultan
- William Ferry, Water Treatment Plant Operator and Cross Connection Specialist
- 2008 Letters sent in May
- Delinquent letters were sent in July to:
  - 15 Businesses
  - 1 Residential
- Continuing with cross connection protection with sprinkler systems within the water service area.

- May 2007 Animal Control was made a reality once again. Animal control is a much needed service for the animals and their owners and has proven instrumental in addressing and resolving control issues.

There were eight (8) full burials and five (5) ash internments at the Sultan Cemetery.

Public Works Staff set twenty-five headstones.

November/December purchased 2 new trucks for the one for the water department and one for general use in public works to replace worn stock.

New cricket on the roof between the Food Bank metal building and the existing wood structure. The cricket is designed to channel water away from between the two buildings and managing the run off in a better.

- Suspended the design of the MBR Plant at the WWTP Site at 50%. Continued with the Biosolids Handling improvements in the existing plant that can be transferred to the new MBR Plant when constructed. Using the $500,000 from the state earmark funds.

- The Engineering Department completed the equipment design of the Skate Park and installed concrete appliances. The next phase will be to install a perimeter fence, signage and other park amenities.

- Water Utility Rate Study was started in 2008 by Financial Consulting Solutions (FCS) Group.

- Installed electronic water meters in the residential area of the City, continuing to install the new electronic meters in new subdivisions, commercial and Dyer Addition.

- Continue monitoring and eliminating Inflow and Infiltration (I & I) in the Sewer and Storm Systems. The Engineering staff is managing this project.

- Water Use Efficiency Rule was approved by City Council with the reports sent to the Washington State Department of Health in a timely matter, by May 31, 2008.

2009 Goals:

- Write specification for a Vactor Truck that will be used by the Stormwater, Sewer and Water Divisions. Estimated cost for a truck is $250,000 - $300,000.
- Develop and implement a Valve Operation and Maintenance Program within the water system.
- Continue to install electronic water meters in the residential area of the City.
- Purchase and install Biosolids Handling Equipment at the WWTP
- Revitalize the street signs through out the City, replacing or washing the signs as well as paint the posts. This could be a partnership between volunteers and City Staff.
- Install new signage at the Sultan Cemetery
- Work towards a Public Works shop master plan including a feasibility study for relocation to a more centralized location in the industrial area.
- Construct the niche wall for ash internments at Sultan Cemetery.
- Conduct a Garbage Rate Study, 2009 Budget
- Continue working to develop a financially sound funding source(s) for the Wastewater Treatment Plant design and construction.
- Start negotiating a contract with an outside source for open and close of graves (this would be a pass through cost to customers).
- Water/Sewer Sultan River Crossing Engineering and Surveying completed.
- Completion of the Water Rate Study
- Develop and implement a Fire Hydrant operation and maintenance program in the Sultan Water System.

Connie M. Dunn

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E50	Intergovernmental Services					
56,537.16	63,318.00	90,000.00	0.00	572-20-500	Intergovernmental - SNOISLE	0.00	0.00	0.00	0.00	0.00
243.00	0.00	195.00	0.00	572-20-530	Water Service Interfund	0.00	360.00	360.00	360.00	0.00
56,780.16	63,318.00	90,195.00	0.00		Intergovernmental Services Totals:	0.00	360.00	360.00	360.00	0.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	572-20-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	572-20-640	Capital Outlay - Equipment	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
90,830.39	87,751.39	102,915.00	2,495.12		EXPENDITURES TOTALS:	0.00	4,860.00	4,860.00	4,860.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
90,830.39	87,751.39	102,915.00	2,495.12		DEPT EXPENSES	0.00	4,860.00	4,860.00	4,860.00	0.00
(90,830.39)	(87,751.39)	(102,915.00)	(2,495.12)		Library Totals:	0.00	(4,860.00)	(4,860.00)	(4,860.00)	0.00
				085	Parks and Recreation					
				E10	Salaries and Wages					
39,953.74	24,194.47	15,000.00	4,570.35	576-80-100	Salaries and Wages	0.00	29,345.00	29,345.00	29,345.00	0.00
39,953.74	24,194.47	15,000.00	4,570.35		Salaries and Wages Totals:	0.00	29,345.00	29,345.00	29,345.00	0.00
				E20	Employee Benefits					
12,164.96	8,634.94	2,000.00	893.05	576-80-200	Benefits	0.00	8,353.00	8,353.00	8,353.00	0.00
425.80	269.02	0.00	59.67	576-80-220	Uniforms	0.00	300.00	300.00	300.00	0.00
12,590.76	8,903.96	2,000.00	952.72		Employee Benefits Totals:	0.00	8,653.00	8,653.00	8,653.00	0.00
				E30	Operating and Office Supply					
6,312.77	1,594.53	3,000.00	1,618.53	576-80-310	Office/Operating Supplies	0.00	3,000.00	2,000.00	2,000.00	0.00
300.95	61.56	3,000.00	767.45	576-80-320	Office Supplies	0.00	2,500.00	750.00	750.00	0.00
31.48	597.31	0.00	371.05	576-80-350	Small Tools/Minor Equipment	0.00	500.00	500.00	500.00	0.00
1,906.45	1,726.66	500.00	397.08	576-80-360	Vehicle Operation/Maintenance	0.00	500.00	500.00	500.00	0.00
463.47	180.20	500.00	591.21	576-80-370	Vehicle Repair	0.00	500.00	500.00	500.00	0.00
9,015.12	4,160.26	7,000.00	3,745.32		Operating and Office Supply Totals:	0.00	7,000.00	4,250.00	4,250.00	0.00
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	576-80-410	Professional Services	0.00	0.00	0.00	0.00	0.00
303.73	769.72	0.00	220.69	576-80-420	Communication	0.00	500.00	500.00	500.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
15.00	0.00	0.00	87.32	576-80-430	Travel and Seminars	0.00	150.00	150.00	150.00	0.00
3,810.40	2,663.73	0.00	0.00	576-80-450	Rentals	0.00	100.00	100.00	100.00	0.00
2,615.40	3,586.00	620.00	0.00	576-80-460	Insurance	0.00	620.00	620.00	620.00	0.00
1,505.82	4,843.05	1,000.00	2,426.06	576-80-470	Utilities	0.00	2,500.00	2,500.00	2,500.00	0.00
725.19	1,054.72	3,000.00	1,169.22	576-80-480	Repair and Maintenance	0.00	2,000.00	2,000.00	2,000.00	0.00
207.70	153.00	0.00	0.00	576-80-490	Miscellaneous	0.00	500.00	500.00	500.00	0.00
9,183.24	13,070.22	4,620.00	3,903.29		Other Services and Charges Totals:	0.00	6,370.00	6,370.00	6,370.00	0.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	576-80-630	Capital Outlay - Improvements	0.00	5,000.00	0.00	0.00	0.00
0.00	4,801.66	0.00	1,043.51	576-80-640	Capital Outlay - Equipment	0.00	20,000.00	0.00	0.00	0.00
0.00	4,801.66	0.00	1,043.51		Capital Outlays Totals:	0.00	25,000.00	0.00	0.00	0.00
				E70	Debt Service - Principal					
21,000.00	35,000.00	0.00	0.00	581-20-780	Interfund Loan Payment Issued	0.00	0.00	0.00	0.00	0.00
21,000.00	35,000.00	0.00	0.00		Debt Service - Principal Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Debt Service - Interest					
5,577.00	8,000.00	0.00	0.00	592-22-820	Interfund Interest Payment Iss	0.00	0.00	0.00	0.00	0.00
5,577.00	8,000.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
2,000.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	10,000.00	10,000.00	0.00
2,000.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	10,000.00	10,000.00	0.00
99,319.86	98,130.57	28,620.00	14,215.19		EXPENDITURES TOTALS:	0.00	76,368.00	58,618.00	58,618.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
99,319.86	98,130.57	28,620.00	14,215.19		DEPT EXPENSES	0.00	76,368.00	58,618.00	58,618.00	0.00
(99,319.86)	(98,130.57)	(28,620.00)	(14,215.19)		Parks and Recreation Totals:	0.00	(76,368.00)	(58,618.00)	(58,618.00)	0.00
				090	(No Description)					
				E70	Debt Service - Principal					
0.00	0.00	41,000.00	0.00	581-20-780	Interfund Loan Payment Issued	0.00	42,000.00	42,000.00	42,000.00	0.00
0.00	0.00	41,000.00	0.00		Debt Service - Principal Totals:	0.00	42,000.00	42,000.00	42,000.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E80	Debt Service - Interest					
0.00	0.00	10,220.00	0.00	592-22-820	Interfund Interest Payment Iss	0.00	3,500.00	3,500.00	3,500.00	0.00
0.00	0.00	10,220.00	0.00		Debt Service - Interest Totals:	0.00	3,500.00	3,500.00	3,500.00	0.00
				E90	Interfund Services					
0.00	0.00	1,000.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	52,220.00	0.00		EXPENDITURES TOTALS:	0.00	45,500.00	45,500.00	45,500.00	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	52,220.00	0.00		DEPT EXPENSES	0.00	45,500.00	45,500.00	45,500.00	0.00
0.00	0.00	(52,220.00)	0.00		(No Description) Totals:	0.00	(45,500.00)	(45,500.00)	(45,500.00)	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
1,846,218.22	2,252,413.75	1,956,520.00	1,141,437.12		FUND REVENUES	0.00	1,869,618.00	1,801,118.00	1,841,530.00	0.00
1,830,461.16	2,233,463.18	1,847,594.00	1,282,262.86		FUND EXPENSES	0.00	2,067,920.58	1,817,334.58	1,817,334.58	0.00
15,757.06	18,950.57	108,926.00	(140,825.74)		Ending Fund Balance Totals:	0.00	(198,302.58)	(16,216.58)	24,195.42	0.00
1,846,218.22	2,252,413.75	1,956,520.00	1,141,437.12		REPORT REVENUES	0.00	1,869,618.00	1,801,118.00	1,841,530.00	0.00
1,830,461.16	2,233,463.18	1,847,594.00	1,282,262.86		REPORT EXPENSES	0.00	2,067,920.58	1,817,334.58	1,817,334.58	0.00
15,757.06	18,950.57	108,926.00	(140,825.74)		REPORT TOTALS:	0.00	(198,302.58)	(16,216.58)	24,195.42	0.00

General Ledger
Budget Analysis Report

User: connie
Printed: 10/10/08 - 03:53PM
Fiscal Year: 2009

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				101	STREET FUND					
				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					
69,613.81	68,596.23	70,000.00	36,899.65	311-10-000	Real and Personal Property Tax	0.00	70,000.00	70,000.00	70,000.00	0.00
50,989.94	52,887.67	54,024.00	34,057.17	316-41-000	B & O Electric	0.00	54,000.00	54,000.00	54,000.00	0.00
120,603.75	121,483.90	124,024.00	70,956.82		Taxes Totals:	0.00	124,000.00	124,000.00	124,000.00	0.00
				R20	Licenses and Permits					
6,259.25	6,449.90	5,000.00	3,683.40	322-40-000	Street/Curb Permits -ROW	0.00	5,000.00	5,000.00	5,000.00	0.00
6,259.25	6,449.90	5,000.00	3,683.40		Licenses and Permits Totals:	0.00	5,000.00	5,000.00	5,000.00	0.00
				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
98,198.16	107,583.30	113,658.00	58,839.17	336-00-870	Motor Vehicle Excise Tax	0.00	106,516.00	106,516.00	106,516.00	0.00
0.00	0.00	0.00	0.00	336-00-880	Motor Vehicle Excise Tax	0.00	0.00	0.00	0.00	0.00
98,198.16	107,583.30	113,658.00	58,839.17		Intergovernmental Revenues Totals:	0.00	106,516.00	106,516.00	106,516.00	0.00
				R60	Miscellaneous Revenues					
729.33	168.14	500.00	0.00	361-11-000	Investment Interest	0.00	250.00	250.00	250.00	0.00
655.25	0.00	40,400.00	591.92	367-11-010	Contributions - Street Project	0.00	0.00	0.00	0.00	0.00
1,384.58	168.14	40,900.00	591.92		Miscellaneous Revenues Totals:	0.00	250.00	250.00	250.00	0.00
				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

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
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	100.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
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	391-80-010	Local Options Program	0.00	0.00	0.00	0.00	0.00
0.00	100.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
226,445.74	235,785.24	283,582.00	134,071.31		REVENUES TOTALS:	0.00	235,766.00	235,766.00	235,766.00	0.00
				150	Road and Street Maintenance					
				E10	Salaries and Wages					
102,762.42	76,647.56	89,060.00	65,052.75	542-30-100	Salaries and Wages	0.00	84,172.00	84,172.00	84,172.00	0.00
102,762.42	76,647.56	89,060.00	65,052.75		Salaries and Wages Totals:	0.00	84,172.00	84,172.00	84,172.00	0.00
				E20	Employee Benefits					
25,644.01	23,895.97	28,825.00	19,382.46	542-30-200	Benefits	0.00	26,712.00	26,712.00	26,712.00	0.00
435.58	269.66	200.00	59.67	542-30-220	Uniforms	0.00	200.00	200.00	200.00	0.00
26,079.59	24,165.63	29,025.00	19,442.13		Employee Benefits Totals:	0.00	26,912.00	26,912.00	26,912.00	0.00
				E30	Operating and Office Supply					
2,786.94	3,372.82	5,000.00	1,160.49	542-30-310	Office/Operating Supplies	0.00	2,500.00	13,000.00	13,000.00	0.00
2,607.26	1,762.11	2,000.00	825.20	542-30-320	Office Supplies	0.00	1,500.00	1,500.00	1,500.00	0.00
24.04	382.80	1,500.00	0.00	542-30-350	Small Tools/Minor Equipment	0.00	1,500.00	1,500.00	1,500.00	0.00
4,218.82	2,633.99	1,000.00	187.71	542-30-360	Vehicle Operation/Maintenance	0.00	1,000.00	9,500.00	9,500.00	0.00
79.89	308.42	500.00	1,683.38	542-30-370	Vehicle Repair	0.00	1,500.00	1,500.00	1,500.00	0.00
9,716.95	8,460.14	10,000.00	3,856.78		Operating and Office Supply Totals:	0.00	8,000.00	27,000.00	27,000.00	0.00
				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
38,525.66	5,437.57	37,775.00	78,604.72	542-30-410	Professional Services	0.00	30,000.00	30,000.00	30,000.00	0.00
4,123.55	3,870.39	4,875.00	2,088.70	542-30-420	Communication	0.00	3,200.00	3,200.00	3,200.00	0.00
920.64	201.00	500.00	100.00	542-30-430	Travel and Seminars	0.00	2,000.00	2,000.00	2,000.00	0.00
68.54	132.88	1,000.00	0.00	542-30-450	Rentals	0.00	1,000.00	1,000.00	1,000.00	0.00
8,759.72	4,850.00	8,750.00	260.00	542-30-460	Insurance	0.00	8,750.00	8,750.00	8,750.00	0.00
676.15	0.00	0.00	0.00	542-30-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
3,716.43	2,853.26	6,032.00	1,122.83	542-30-490	Miscellaneous	0.00	500.00	500.00	500.00	0.00
56,790.69	17,345.10	58,932.00	82,176.25		Other Services and Charges Totals:	0.00	45,450.00	45,450.00	45,450.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				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	1,000.00	1,329.78	542-30-620	Capital Outlay - Buildings	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	542-30-630	Other Improvements	0.00	0.00	0.00	0.00	0.00
10,853.36	2,965.25	4,450.00	2,422.94	542-30-640	Capital Outlay (Signs/Equip)	0.00	4,000.00	4,000.00	4,000.00	0.00
10,853.36	2,965.25	5,450.00	3,752.72		Capital Outlays Totals:	0.00	6,000.00	6,000.00	6,000.00	0.00
				E70	Debt Service - Principal					
8,256.02	8,690.78	9,149.00	4,515.54	591-80-700	Bond Payment - Principal	0.00	4,754.00	4,754.00	4,754.00	0.00
8,256.02	8,690.78	9,149.00	4,515.54		Debt Service - Principal Totals:	0.00	4,754.00	4,754.00	4,754.00	0.00
				E80	Debt Service - Interest					
1,498.19	1,063.29	605.00	361.45	591-80-800	Bond Payment - Interest	0.00	123.55	123.55	123.55	0.00
1,498.19	1,063.29	605.00	361.45		Debt Service - Interest Totals:	0.00	123.55	123.55	123.55	0.00
				E90	Interfund Services					
0.00	2,500.00	1,500.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	2,500.00	1,500.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
215,957.22	141,837.75	203,721.00	179,157.62		EXPENDITURES TOTALS:	0.00	175,411.55	194,411.55	194,411.55	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
215,957.22	141,837.75	203,721.00	179,157.62		DEPT EXPENSES	0.00	175,411.55	194,411.55	194,411.55	0.00
(215,957.22)	(141,837.75)	(203,721.00)	(179,157.62)		Road and Street Maintenance Total	0.00	(175,411.55)	(194,411.55)	(194,411.55)	0.00
				160	Traffic and Pedestrian Service					
				E30	Operating and Office Supply					
0.00	0.00	500.00	0.00	542-66-310	Snow and Ice Control	0.00	0.00	0.00	0.00	0.00
3,600.00	3,600.00	2,500.00	2,400.00	542-67-310	Street Cleaning	0.00	0.00	2,000.00	2,000.00	0.00
3,600.00	3,600.00	3,000.00	2,400.00		Operating and Office Supply Totals:	0.00	0.00	2,000.00	2,000.00	0.00
				E40	Other Services and Charges					
2,263.32	2,557.32	500.00	990.88	542-30-480	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
31,221.27	32,937.85	35,000.00	25,759.20	542-63-470	Utilities	0.00	37,000.00	37,200.00	37,200.00	0.00
33,484.59	35,495.17	35,500.00	26,750.08		Other Services and Charges Totals:	0.00	37,000.00	37,200.00	37,200.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
37,084.59	39,095.17	38,500.00	29,150.08		EXPENDITURES TOTALS:	0.00	37,000.00	39,200.00	39,200.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
37,084.59	39,095.17	38,500.00	29,150.08		DEPT EXPENSES	0.00	37,000.00	39,200.00	39,200.00	0.00
(37,084.59)	(39,095.17)	(38,500.00)	(29,150.08)		Traffic and Pedestrian Service Total	0.00	(37,000.00)	(39,200.00)	(39,200.00)	0.00
				180	Road and Street Construction					
				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 Total	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
226,445.74	235,785.24	283,582.00	134,071.31		FUND REVENUES	0.00	235,766.00	235,766.00	235,766.00	0.00
253,041.81	180,932.92	242,221.00	208,307.70		FUND EXPENSES	0.00	212,411.55	233,611.55	233,611.55	0.00
(26,596.07)	54,852.32	41,361.00	(74,236.39)		Ending Fund Balance Totals:	0.00	23,354.45	2,154.45	2,154.45	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
226,445.74	235,785.24	283,582.00	134,071.31		REPORT REVENUES	0.00	235,766.00	235,766.00	235,766.00	0.00
253,041.81	180,932.92	242,221.00	208,307.70		REPORT EXPENSES	0.00	212,411.55	233,611.55	233,611.55	0.00
(26,596.07)	54,852.32	41,361.00	(74,236.39)		REPORT TOTALS:	0.00	23,354.45	2,154.45	2,154.45	0.00

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				103	CEMETERY FUND					
				R01	Beginning Fund Balance					
0.00	0.00	15,000.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
27,664.94	28,132.00	20,000.00	15,748.25	343-60-000	Cemetery Fees	0.00	20,000.00	20,000.00	48,000.00	0.00
27,664.94	28,132.00	20,000.00	15,748.25		Charges for Services Totals:	0.00	20,000.00	20,000.00	48,000.00	0.00
				R60	Miscellaneous Revenues					
3,696.07	5,037.17	3,000.00	1,754.43	361-11-000	Investment Interest	0.00	3,000.00	3,000.00	3,000.00	0.00
0.00	204.96	0.00	0.00	367-11-000	Contributions - Cemetery Impro	0.00	0.00	26,262.00	0.00	0.00
3,696.07	5,242.13	3,000.00	1,754.43		Miscellaneous Revenues Totals:	0.00	3,000.00	29,262.00	3,000.00	0.00
				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
31,361.01	33,374.13	38,000.00	17,502.68		REVENUES TOTALS:	0.00	23,000.00	49,262.00	51,000.00	0.00
				103	Cemetery					
				E10	Salaries and Wages					
8,826.83	9,216.58	9,871.00	7,301.22	536-10-100	Salaries and Wages	0.00	18,240.00	18,240.00	18,240.00	0.00
8,826.83	9,216.58	9,871.00	7,301.22		Salaries and Wages Totals:	0.00	18,240.00	18,240.00	18,240.00	0.00
				E20	Employee Benefits					
2,893.43	2,866.39	3,570.00	2,442.35	536-10-200	Benefits	0.00	6,672.00	6,672.00	6,672.00	0.00
34.27	0.00	200.00	0.00	536-10-220	Uniforms	0.00	200.00	200.00	200.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
2,927.70	2,866.39	3,770.00	2,442.35		Employee Benefits Totals:	0.00	6,872.00	6,872.00	6,872.00	0.00
				E30	Operating and Office Supply					
397.66	1,840.45	200.00	48.81	536-10-310	Operating Supplies	0.00	200.00	200.00	200.00	0.00
0.00	0.00	50.00	73.52	536-10-320	Office Supplies	0.00	50.00	50.00	50.00	0.00
3,048.00	2,122.00	2,500.00	2,076.00	536-10-340	Items for Resale	0.00	2,500.00	2,500.00	2,500.00	0.00
0.00	108.49	100.00	0.00	536-10-350	Small Tools/Minor Equipment	0.00	100.00	100.00	100.00	0.00
209.32	116.67	0.00	335.99	536-10-360	Vehicle Operation/Maintenance	0.00	300.00	300.00	300.00	0.00
0.00	0.00	0.00	591.21	536-10-370	Vehicle Repair	0.00	0.00	0.00	0.00	0.00
3,654.98	4,187.61	2,850.00	3,125.53		Operating and Office Supply Totals:	0.00	3,150.00	3,150.00	3,150.00	0.00
				E40	Other Services and Charges					
915.76	0.00	180.00	0.00	536-10-410	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	536-10-420	Communication	0.00	200.00	200.00	200.00	0.00
988.85	3,979.00	2,047.00	0.00	536-10-460	Insurance	0.00	4,000.00	4,000.00	4,000.00	0.00
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
220.83	1,128.56	800.00	0.00	536-10-480	Repair and Maintenance	0.00	800.00	800.00	800.00	0.00
2,125.44	5,107.56	3,027.00	0.00		Other Services and Charges Totals:	0.00	5,000.00	5,000.00	5,000.00	0.00
				E60	Capital Outlays					
0.00	0.00	15,000.00	0.00	536-10-620	Capital Outlay - Buildings	0.00	15,000.00	15,000.00	15,000.00	0.00
89.80	1,500.00	1,000.00	0.00	536-10-640	Capital Outlay - Equipment	0.00	1,000.00	1,000.00	1,000.00	0.00
89.80	1,500.00	16,000.00	0.00		Capital Outlays Totals:	0.00	16,000.00	16,000.00	16,000.00	0.00
				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	1,000.00	0.00	597-55-000	Operating Transfers Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
17,624.75	22,878.14	36,518.00	12,869.10		EXPENDITURES TOTALS:	0.00	49,262.00	49,262.00	49,262.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
17,624.75	22,878.14	36,518.00	12,869.10		DEPT EXPENSES	0.00	49,262.00	49,262.00	49,262.00	0.00
(17,624.75)	(22,878.14)	(36,518.00)	(12,869.10)		Cemetery Totals:	0.00	(49,262.00)	(49,262.00)	(49,262.00)	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
31,361.01	33,374.13	38,000.00	17,502.68		FUND REVENUES	0.00	23,000.00	49,262.00	51,000.00	0.00
17,624.75	22,878.14	36,518.00	12,869.10		FUND EXPENSES	0.00	49,262.00	49,262.00	49,262.00	0.00
13,736.26	10,495.99	1,482.00	4,633.58		Ending Fund Balance Totals:	0.00	(26,262.00)	0.00	1,738.00	0.00
31,361.01	33,374.13	38,000.00	17,502.68		REPORT REVENUES	0.00	23,000.00	49,262.00	51,000.00	0.00
17,624.75	22,878.14	36,518.00	12,869.10		REPORT EXPENSES	0.00	49,262.00	49,262.00	49,262.00	0.00
13,736.26	10,495.99	1,482.00	4,633.58		REPORT TOTALS:	0.00	(26,262.00)	0.00	1,738.00	0.00

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				400	UTILITY WATER FUND					
				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
				R40	Charges for Services					
8,510.39	26,857.61	40,400.00	0.00	343-20-010	Inspection Fees	0.00	0.00	0.00	0.00	0.00
0.00	500.00	3,500.00	0.00	343-20-020	Engineering Review Services	0.00	0.00	0.00	0.00	0.00
594,745.18	670,677.13	738,375.00	416,839.37	343-40-000	Water Sales	0.00	775,000.00	775,000.00	775,000.00	0.00
972.00	0.00	780.00	0.00	343-40-010	Water Sales - City Properties	0.00	1,000.00	1,000.00	1,000.00	0.00
7,328.14	22,761.44	17,500.00	10,274.40	343-80-000	Turn On/Off Fees	0.00	17,500.00	21,575.00	21,575.00	0.00
85.00	0.00	500.00	0.00	343-90-000	Repair Charges	0.00	50.00	50.00	50.00	0.00
611,640.71	720,796.18	801,055.00	427,113.77		Charges for Services Totals:	0.00	793,550.00	797,625.00	797,625.00	0.00
				R60	Miscellaneous Revenues					
10,050.00	6,400.00	10,500.00	2,500.00	367-10-000	Water Connection Charges	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	0.00	0.00	0.00	369-40-000	Judgements and Settlements	0.00	0.00	0.00	0.00	0.00
5,438.23	17,701.26	1,000.00	12,003.13	369-90-000	Miscellaneous	0.00	0.00	40,000.00	40,000.00	0.00
15,488.23	24,101.26	11,500.00	14,503.13		Miscellaneous Revenues Totals:	0.00	1,500.00	41,500.00	41,500.00	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
0.00	0.00	100,000.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	143,000.00	0.00	0.00
0.00	0.00	100,000.00	0.00		Other Financing Sources Totals:	0.00	0.00	143,000.00	0.00	0.00
627,128.94	744,897.44	912,555.00	441,616.90		REVENUES TOTALS:	0.00	795,050.00	982,125.00	839,125.00	0.00
				400	Utility Water					
				E10	Salaries and Wages					

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
218,294.79	258,439.06	247,150.00	186,224.92	534-80-100	Salaries and Wages	0.00	296,647.00	296,647.00	296,647.00	0.00
218,294.79	258,439.06	247,150.00	186,224.92		Salaries and Wages Totals:	0.00	296,647.00	296,647.00	296,647.00	0.00
				E20	Employee Benefits					
68,662.86	88,593.87	95,305.00	64,625.28	534-80-200	Benefits	0.00	110,003.00	110,003.00	110,003.00	0.00
915.38	1,648.78	1,500.00	353.21	534-80-220	Uniforms	0.00	1,500.00	1,500.00	1,500.00	0.00
69,578.24	90,242.65	96,805.00	64,978.49		Employee Benefits Totals:	0.00	111,503.00	111,503.00	111,503.00	0.00
				E30	Operating and Office Supply					
31,822.73	38,785.83	40,000.00	40,190.14	534-80-310	Operating Supplies	0.00	62,000.00	62,000.00	62,000.00	0.00
4,237.71	11,336.16	7,000.00	4,030.22	534-80-311	Operating Supply - New Connect	0.00	4,200.00	4,200.00	4,200.00	0.00
3,876.98	4,743.08	2,500.00	2,093.87	534-80-320	Office Supplies	0.00	3,600.00	3,600.00	3,600.00	0.00
4,200.43	15,330.02	18,700.00	2,174.29	534-80-350	Small Tools/Minor Equipment	0.00	23,040.00	12,000.00	12,000.00	0.00
4,913.49	6,260.63	5,000.00	5,955.82	534-80-360	Vehicle Operation/Maintenance	0.00	10,000.00	6,000.00	6,000.00	0.00
960.38	1,240.75	2,000.00	0.00	534-80-370	Vehicle Repair	0.00	2,000.00	2,000.00	2,000.00	0.00
50,011.72	77,696.47	75,200.00	54,444.34		Operating and Office Supply Totals:	0.00	104,840.00	89,800.00	89,800.00	0.00
				E40	Other Services and Charges					
1,783.85	4,465.56	32,300.00	50,637.07	534-80-410	Construction Review Costs	0.00	0.00	0.00	0.00	0.00
1,163.47	12,976.47	50,000.00	18,353.94	534-80-411	Professional Service - Enginee	0.00	0.00	0.00	0.00	0.00
22,941.95	18,992.88	20,000.00	2,224.97	534-80-412	Professional - Legal	0.00	0.00	20,000.00	20,000.00	0.00
77,862.39	25,509.95	27,255.00	32,422.56	534-80-413	Professional Service - General	0.00	30,000.00	30,000.00	30,000.00	0.00
7,288.76	8,115.47	10,010.00	5,360.49	534-80-420	Communication	0.00	10,000.00	10,000.00	10,000.00	0.00
2,827.93	2,064.54	5,000.00	1,709.12	534-80-430	Travel and Seminars	0.00	5,000.00	3,000.00	3,000.00	0.00
68.54	249.03	5,000.00	0.00	534-80-450	Rentals	0.00	5,000.00	2,000.00	2,000.00	0.00
16,499.72	19,386.00	16,165.00	260.00	534-80-460	Insurance	0.00	17,000.00	17,000.00	17,000.00	0.00
0.00	500.00	500.00	0.00	534-80-461	Payment of Judgements and Sett	0.00	500.00	500.00	500.00	0.00
18,679.65	24,541.58	25,000.00	15,811.95	534-80-470	Utilities	0.00	25,000.00	25,000.00	25,000.00	0.00
7,929.86	1,291.97	8,000.00	435.45	534-80-471	Water Service - Everett	0.00	8,000.00	8,000.00	8,000.00	0.00
16,378.41	5,729.61	2,000.00	5,097.25	534-80-480	Repair and Maintenance	0.00	2,000.00	2,000.00	2,000.00	0.00
17,418.24	13,757.85	9,000.00	11,995.91	534-80-490	Miscellaneous	0.00	16,000.00	16,000.00	16,000.00	0.00
190,842.77	137,580.91	210,230.00	144,308.71		Other Services and Charges Totals:	0.00	118,500.00	133,500.00	133,500.00	0.00
				E50	Intergovernmental Services					
50,002.00	50,004.00	50,000.00	25,002.00	534-80-500	Interfund Water/Sewer Bonds	0.00	50,000.00	50,000.00	50,000.00	0.00
25,512.37	55,373.12	39,000.00	21,002.11	534-80-510	Taxes - Excise	0.00	40,000.00	40,000.00	40,000.00	0.00
75,514.37	105,377.12	89,000.00	46,004.11		Intergovernmental Services Totals:	0.00	90,000.00	90,000.00	90,000.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E60	Capital Outlays					
0.00	0.00	8,500.00	1,329.78	534-80-620	Capital Outlay - Buildings	0.00	10,000.00	0.00	0.00	0.00
33,705.41	11,564.72	115,000.00	11,327.76	534-80-640	Capital Outlay - Equipment	0.00	15,000.00	6,500.00	6,500.00	0.00
0.00	0.00	20,000.00	1,072.70	534-80-650	Capital Outlay - Construction	0.00	0.00	0.00	0.00	0.00
33,705.41	11,564.72	143,500.00	13,730.24		Capital Outlays Totals:	0.00	25,000.00	6,500.00	6,500.00	0.00
				E90	Interfund Services					
8,595.96	15,000.00	40,000.00	0.00	597-55-000	Operating Transfer Out	0.00	192,000.00	192,000.00	10,000.00	0.00
8,595.96	15,000.00	40,000.00	0.00		Interfund Services Totals:	0.00	192,000.00	192,000.00	10,000.00	0.00
646,543.26	695,900.93	901,885.00	509,690.81		EXPENDITURES TOTALS:	0.00	938,490.00	919,950.00	737,950.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
646,543.26	695,900.93	901,885.00	509,690.81		DEPT EXPENSES	0.00	938,490.00	919,950.00	737,950.00	0.00
(646,543.26)	(695,900.93)	(901,885.00)	(509,690.81)		Utility Water Totals:	0.00	(938,490.00)	(919,950.00)	(737,950.00)	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
627,128.94	744,897.44	912,555.00	441,616.90		FUND REVENUES	0.00	795,050.00	982,125.00	839,125.00	0.00
646,543.26	695,900.93	901,885.00	509,690.81		FUND EXPENSES	0.00	938,490.00	919,950.00	737,950.00	0.00
(19,414.32)	48,996.51	10,670.00	(68,073.91)		Ending Fund Balance Totals:	0.00	(143,440.00)	62,175.00	101,175.00	0.00
627,128.94	744,897.44	912,555.00	441,616.90		REPORT REVENUES	0.00	795,050.00	982,125.00	839,125.00	0.00
646,543.26	695,900.93	901,885.00	509,690.81		REPORT EXPENSES	0.00	938,490.00	919,950.00	737,950.00	0.00
(19,414.32)	48,996.51	10,670.00	(68,073.91)		REPORT TOTALS:	0.00	(143,440.00)	62,175.00	101,175.00	0.00

General Ledger
Budget Analysis Report

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Fiscal Year: 2009

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				401	UTILITY SEWER FUND					
				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
				R30	Intergovernmental Revenues					
0.00	0.00	0.00	31,576.64	334-03-030	FEMA Disaster Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	31,576.64		Intergovernmental Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
8,025.00	27,471.11	40,400.00	2,750.00	343-19-000	Sewer Inspection Fee	0.00	0.00	0.00	0.00	0.00
0.00	500.00	3,500.00	0.00	343-20-020	Engineering Review Services	0.00	0.00	0.00	0.00	0.00
815,896.39	891,694.18	998,000.00	606,422.72	343-50-000	Sewer Service	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
823,921.39	919,665.29	1,041,900.00	609,172.72		Charges for Services Totals:	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
				R60	Miscellaneous Revenues					
2,115.32	9,450.32	1,000.00	11,955.83	369-90-000	Miscellaneous	0.00	12,000.00	45,000.00	45,000.00	0.00
2,115.32	9,450.32	1,000.00	11,955.83		Miscellaneous Revenues Totals:	0.00	12,000.00	45,000.00	45,000.00	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
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
826,036.71	929,115.61	1,042,900.00	652,705.19		REVENUES TOTALS:	0.00	1,112,000.00	1,145,000.00	1,145,000.00	0.00
				401	Utility Sewer					
				E10	Salaries and Wages					

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
247,863.97	281,605.39	261,730.00	184,772.74	535-80-100	Salaries and Wages	0.00	246,412.00	246,412.00	246,412.00	0.00
0.00	0.00	0.00	11,723.58	535-80-101	Salary - Storm Water	0.00	0.00	0.00	0.00	0.00
247,863.97	281,605.39	261,730.00	196,496.32		Salaries and Wages Totals:	0.00	246,412.00	246,412.00	246,412.00	0.00
				E20	Employee Benefits					
73,019.51	88,934.23	89,050.00	64,321.48	535-80-200	Benefits	0.00	79,691.00	79,691.00	79,691.00	0.00
1,286.93	1,153.43	1,200.00	1,177.19	535-80-220	Uniforms	0.00	1,200.00	1,200.00	1,200.00	0.00
74,306.44	90,087.66	90,250.00	65,498.67		Employee Benefits Totals:	0.00	80,891.00	80,891.00	80,891.00	0.00
				E30	Operating and Office Supply					
23,246.34	30,259.35	40,000.00	22,355.25	535-80-310	Operating Supplies	0.00	12,500.00	40,000.00	40,000.00	0.00
4,317.46	3,270.88	6,500.00	2,004.95	535-80-320	Office Supplies	0.00	5,000.00	5,000.00	5,000.00	0.00
1,469.55	7,263.98	35,000.00	1,242.03	535-80-350	Small Tools/Minor Equipment	0.00	15,000.00	15,000.00	15,000.00	0.00
5,151.45	5,891.41	10,000.00	3,596.66	535-80-360	Vehicle Operation Maintenance	0.00	5,000.00	5,000.00	5,000.00	0.00
417.89	180.20	1,000.00	0.00	535-80-370	Vehicle Repair	0.00	1,000.00	1,000.00	1,000.00	0.00
34,602.69	46,865.82	92,500.00	29,198.89		Operating and Office Supply Totals:	0.00	38,500.00	66,000.00	66,000.00	0.00
				E40	Other Services and Charges					
1,447.85	36,969.66	26,200.00	10,274.31	535-80-410	Construction Review Costs	0.00	15,000.00	15,000.00	15,000.00	0.00
123,729.46	70,283.67	9,300.00	106,979.36	535-80-411	Professional Service - Other	0.00	42,200.00	42,200.00	42,200.00	0.00
20,492.42	20,501.37	20,000.00	4,360.95	535-80-412	Professional - Legal	0.00	0.00	0.00	0.00	0.00
20,075.32	27,511.70	50,000.00	25,297.25	535-80-413	Services - Sludge Hauling	0.00	60,000.00	60,000.00	60,000.00	0.00
8,616.13	9,557.70	10,810.00	6,752.69	535-80-420	Communication	0.00	11,000.00	11,000.00	11,000.00	0.00
1,950.69	2,926.03	4,500.00	1,679.43	535-80-430	Travel and Seminars	0.00	3,000.00	3,000.00	3,000.00	0.00
1,164.23	7,434.28	10,000.00	292.90	535-80-450	Rentals	0.00	3,000.00	3,000.00	3,000.00	0.00
24,484.72	27,668.00	24,447.00	260.00	535-80-460	Insurance	0.00	25,000.00	25,000.00	25,000.00	0.00
0.00	500.00	0.00	0.00	535-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
39,871.30	28,553.64	44,000.00	39,239.70	535-80-470	Utilities	0.00	50,000.00	50,000.00	50,000.00	0.00
6,521.12	14,697.81	9,000.00	22,255.21	535-80-480	Repair and Maintenance	0.00	20,000.00	20,000.00	20,000.00	0.00
13,949.54	10,730.79	17,257.00	8,343.20	535-80-490	Miscellaneous	0.00	17,000.00	17,000.00	17,000.00	0.00
262,302.78	257,334.65	225,514.00	225,735.00		Other Services and Charges Totals:	0.00	246,200.00	246,200.00	246,200.00	0.00
				E50	Intergovernmental Services					
50,002.00	50,004.00	50,000.00	25,002.00	535-80-500	Interfund Water/Sewer Bonds	0.00	50,000.00	50,000.00	50,000.00	0.00
15,040.58	34,870.07	19,200.00	13,390.62	535-80-510	Taxes - Excise	0.00	45,000.00	45,000.00	45,000.00	0.00
243.00	0.00	200.00	0.00	535-80-530	Water Service Interfund	0.00	500.00	500.00	500.00	0.00
65,285.58	84,874.07	69,400.00	38,392.62		Intergovernmental Services Totals:	0.00	95,500.00	95,500.00	95,500.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E60	Capital Outlays					
0.00	5,989.02	10,000.00	2,402.48	535-80-620	Capital Outlay - Buildings	0.00	15,000.00	15,000.00	15,000.00	0.00
9,607.40	20,390.45	7,950.00	15,677.02	535-80-640	Capital Outlay - Equipment	0.00	5,950.00	5,950.00	5,950.00	0.00
9,607.40	26,379.47	17,950.00	18,079.50		Capital Outlays Totals:	0.00	20,950.00	20,950.00	20,950.00	0.00
				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					
142,213.45	217,476.00	212,800.00	121,140.00	597-55-000	Operating Transfer Out	0.00	385,000.00	385,000.00	385,000.00	0.00
142,213.45	217,476.00	212,800.00	121,140.00		Interfund Services Totals:	0.00	385,000.00	385,000.00	385,000.00	0.00
836,182.31	1,004,623.06	970,144.00	694,541.00		EXPENDITURES TOTALS:	0.00	1,113,453.00	1,140,953.00	1,140,953.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
836,182.31	1,004,623.06	970,144.00	694,541.00		DEPT EXPENSES	0.00	1,113,453.00	1,140,953.00	1,140,953.00	0.00
(836,182.31)	(1,004,623.06)	(970,144.00)	(694,541.00)		Utility Sewer Totals:	0.00	(1,113,453.00)	(1,140,953.00)	(1,140,953.00)	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
826,036.71	929,115.61	1,042,900.00	652,705.19		FUND REVENUES	0.00	1,112,000.00	1,145,000.00	1,145,000.00	0.00
836,182.31	1,004,623.06	970,144.00	694,541.00		FUND EXPENSES	0.00	1,113,453.00	1,140,953.00	1,140,953.00	0.00
(10,145.60)	(75,507.45)	72,756.00	(41,835.81)		Ending Fund Balance Totals:	0.00	(1,453.00)	4,047.00	4,047.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
826,036.71	929,115.61	1,042,900.00	652,705.19		REPORT REVENUES	0.00	1,112,000.00	1,145,000.00	1,145,000.00	0.00
836,182.31	1,004,623.06	970,144.00	694,541.00		REPORT EXPENSES	0.00	1,113,453.00	1,140,953.00	1,140,953.00	0.00
(10,145.60)	(75,507.45)	72,756.00	(41,835.81)		REPORT TOTALS:	0.00	(1,453.00)	4,047.00	4,047.00	0.00

General Ledger
Budget Analysis Report

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Fiscal Year: 2009

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				402	UTILITY GARBAGE FUND					
				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					
1,680.42	1,698.97	2,500.00	857.17	316-45-000	Garbage Franchise Fees	0.00	1,700.00	1,700.00	1,700.00	0.00
7,781.57	15,760.63	13,645.00	9,252.87	316-75-000	Garbage State Tax	0.00	8,000.00	13,000.00	13,000.00	0.00
9,461.99	17,459.60	16,145.00	10,110.04		Taxes Totals:	0.00	9,700.00	14,700.00	14,700.00	0.00
				R30	Intergovernmental Revenues					
22,889.81	0.00	0.00	0.00	334-03-100	Coordinated Prevention Grant	0.00	0.00	0.00	0.00	0.00
22,889.81	0.00	0.00	0.00		Intergovernmental Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
459,933.58	456,708.03	480,000.00	265,175.54	343-70-000	Garbage/Solid Waste	0.00	460,000.00	397,500.00	582,402.00	0.00
64,969.00	67,404.35	58,800.00	39,853.04	343-70-010	Recycling Charges	0.00	68,000.00	68,000.00	68,000.00	0.00
524,902.58	524,112.38	538,800.00	305,028.58		Charges for Services Totals:	0.00	528,000.00	465,500.00	650,402.00	0.00
				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
20,058.07	17,871.40	17,853.00	10,456.35	362-20-000	Rental Fees (Dumpsters)	0.00	18,000.00	18,000.00	18,000.00	0.00
225.00	300.00	400.00	100.00	362-90-000	Dumpster Delivery Charges	0.00	300.00	300.00	300.00	0.00
2,121.00	1,582.35	0.00	2,375.00	369-90-000	Miscellaneous	0.00	2,500.00	24,500.00	0.00	0.00
22,404.07	19,753.75	18,253.00	12,931.35		Miscellaneous Revenues Totals:	0.00	20,800.00	42,800.00	18,300.00	0.00
				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

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
579,658.45	561,325.73	573,198.00	328,069.97		REVENUES TOTALS:	0.00	558,500.00	523,000.00	683,402.00	0.00
				402	Garbage					
				E10	Salaries and Wages					
97,977.92	122,584.06	133,628.00	89,543.77	537-80-100	Salaries and Wages	0.00	164,259.00	164,259.00	164,259.00	0.00
97,977.92	122,584.06	133,628.00	89,543.77		Salaries and Wages Totals:	0.00	164,259.00	164,259.00	164,259.00	0.00
				E20	Employee Benefits					
36,428.74	42,136.30	48,923.00	30,441.33	537-80-200	Benefits	0.00	58,543.00	58,543.00	58,543.00	0.00
498.08	736.37	1,000.00	214.48	537-80-220	Uniforms	0.00	1,000.00	1,000.00	1,000.00	0.00
428.72	0.00	3,600.00	7,748.04	537-80-230	Contract Labor	0.00	5,500.00	5,500.00	5,500.00	0.00
37,355.54	42,872.67	53,523.00	38,403.85		Employee Benefits Totals:	0.00	65,043.00	65,043.00	65,043.00	0.00
				E30	Operating and Office Supply					
4,915.73	3,761.46	5,000.00	1,693.65	537-80-310	Operating Supplies	0.00	5,000.00	5,000.00	5,000.00	0.00
7,647.84	4,988.91	10,000.00	4,132.02	537-80-320	Office Supplies	0.00	8,000.00	8,000.00	8,000.00	0.00
946.23	597.28	6,500.00	538.16	537-80-350	Small Tools/Minor Equipment	0.00	2,500.00	2,500.00	2,500.00	0.00
5,106.40	7,921.90	6,500.00	15,240.27	537-80-360	Vehicle Operation/Maintenance	0.00	24,500.00	24,500.00	24,500.00	0.00
211.95	180.20	8,000.00	101.55	537-80-370	Vehicle Repair	0.00	4,000.00	4,000.00	2,000.00	0.00
18,828.15	17,449.75	36,000.00	21,705.65		Operating and Office Supply Totals:	0.00	44,000.00	44,000.00	42,000.00	0.00
				E40	Other Services and Charges					
36,097.01	5,329.79	10,000.00	522.29	537-80-410	Professional Services	0.00	50,000.00	50,000.00	25,000.00	0.00
0.00	0.00	4,000.00	0.00	537-80-412	Professional - Legal	0.00	0.00	0.00	0.00	0.00
5,593.96	6,754.93	1,810.00	4,640.16	537-80-420	Communication	0.00	6,500.00	6,500.00	6,500.00	0.00
560.48	556.11	1,000.00	1,027.11	537-80-430	Travel and Seminars	0.00	1,000.00	1,000.00	1,000.00	0.00
9,520.72	13,039.00	8,566.00	260.00	537-80-460	Insurance	0.00	8,600.00	8,600.00	8,600.00	0.00
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
3,412.56	15,261.74	4,000.00	(7,934.31)	537-80-470	Utilities	0.00	4,000.00	4,000.00	4,000.00	0.00
2,763.63	6,453.71	500.00	2,146.09	537-80-480	Repair and Maintenance	0.00	1,500.00	1,500.00	1,500.00	0.00
2,464.92	2,113.82	5,000.00	3,407.55	537-80-490	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	0.00
60,413.28	49,509.10	34,876.00	4,068.89		Other Services and Charges Totals:	0.00	76,600.00	76,600.00	51,600.00	0.00
				E50	Intergovernmental Services					
175,977.28	186,019.33	183,000.00	110,284.00	537-80-500	Intergovernmental - Disposal F	0.00	230,000.00	230,000.00	230,000.00	0.00
47,697.34	74,974.13	56,000.00	50,564.07	537-80-510	Intergovernmental - Recycle	0.00	60,000.00	60,000.00	60,000.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
21,850.79	3,892.43	22,000.00	0.00	537-80-511	Taxes - Excise	0.00	22,000.00	22,000.00	22,000.00	0.00
245,525.41	264,885.89	261,000.00	160,848.07		Intergovernmental Services Totals:	0.00	312,000.00	312,000.00	312,000.00	0.00
				E60	Capital Outlays					
0.00	0.00	10,000.00	2,402.49	537-80-620	Capital Outlay - Buildings	0.00	10,000.00	16,000.00	10,000.00	0.00
10,330.22	13,283.29	5,000.00	8,672.17	537-80-640	Capital Outlay - Equipment	0.00	10,000.00	10,000.00	16,000.00	0.00
10,330.22	13,283.29	15,000.00	11,074.66		Capital Outlays Totals:	0.00	20,000.00	26,000.00	26,000.00	0.00
				E90	Interfund Services					
6,867.59	85,000.00	22,000.00	0.00	597-55-000	Operating Transfer Out	0.00	50,000.00	50,000.00	25,000.00	0.00
6,867.59	85,000.00	22,000.00	0.00		Interfund Services Totals:	0.00	50,000.00	50,000.00	25,000.00	0.00
477,298.11	595,584.76	556,027.00	325,644.89		EXPENDITURES TOTALS:	0.00	731,902.00	737,902.00	685,902.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
477,298.11	595,584.76	556,027.00	325,644.89		DEPT EXPENSES	0.00	731,902.00	737,902.00	685,902.00	0.00
(477,298.11)	(595,584.76)	(556,027.00)	(325,644.89)		Garbage Totals:	0.00	(731,902.00)	(737,902.00)	(685,902.00)	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
579,658.45	561,325.73	573,198.00	328,069.97		FUND REVENUES	0.00	558,500.00	523,000.00	683,402.00	0.00
477,298.11	595,584.76	556,027.00	325,644.89		FUND EXPENSES	0.00	731,902.00	737,902.00	685,902.00	0.00
102,360.34	(34,259.03)	17,171.00	2,425.08		Ending Fund Balance Totals:	0.00	(173,402.00)	(214,902.00)	(2,500.00)	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
579,658.45	561,325.73	573,198.00	328,069.97		REPORT REVENUES	0.00	558,500.00	523,000.00	683,402.00	0.00
477,298.11	595,584.76	556,027.00	325,644.89		REPORT EXPENSES	0.00	731,902.00	737,902.00	685,902.00	0.00
102,360.34	(34,259.03)	17,171.00	2,425.08		REPORT TOTALS:	0.00	(173,402.00)	(214,902.00)	(2,500.00)	0.00

General Ledger
Budget Analysis Report

User: connie
Printed: 10/10/08 - 05:29PM
Fiscal Year: 2009

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				406	StormWater Fund					
				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
				R40	Charges for Services					
0.00	0.00	0.00	0.00	343-19-000	~~Sewer~~ Inspection Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	343-20-020	Engineering Review Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	272,214.00	0.00	343-50-000	Storm Service	0.00	0.00	0.00	100,022.40	0.00
0.00	0.00	272,214.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	100,022.40	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	369-90-000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Revenues 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
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
0.00	0.00	272,214.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	100,022.40	0.00
				406	StormWater					
				E10	Salaries and Wages					
0.00	0.00	63,613.00	0.00	535-80-100	Salaries and Wages	0.00	7,571.00	7,571.00	7,571.00	0.00
0.00	0.00	63,613.00	0.00		Salaries and Wages Totals:	0.00	7,571.00	7,571.00	7,571.00	0.00
				E20	Employee Benefits					

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	19,601.00	0.00	535-80-200	Benefits	0.00	2,695.00	2,695.00	2,695.00	0.00
0.00	0.00	0.00	0.00	535-80-220	Uniforms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	19,601.00	0.00		Employee Benefits Totals:	0.00	2,695.00	2,695.00	2,695.00	0.00
				E30	Operating and Office Supply					
0.00	0.00	12,000.00	0.00	535-80-310	Operating Supplies	0.00	0.00	0.00	2,000.00	0.00
0.00	0.00	0.00	0.00	535-80-320	Office Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-350	Small Tools/Minor Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-360	Vehicle Operation Maintenance	0.00	0.00	0.00	500.00	0.00
0.00	0.00	0.00	0.00	535-80-370	Vehicle Repair	0.00	0.00	0.00	100.00	0.00
0.00	0.00	12,000.00	0.00		Operating and Office Supply Totals:	0.00	0.00	0.00	2,600.00	0.00
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	535-80-410	Construction Review Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	115,000.00	0.00	535-80-411	Professional Service - Other-CompPlan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-420	Communication	0.00	0.00	0.00	500.00	0.00
0.00	0.00	0.00	0.00	535-80-430	Travel and Seminars	0.00	0.00	0.00	2,000.00	0.00
0.00	0.00	0.00	0.00	535-80-450	Rentals	0.00	0.00	0.00	15,000.00	0.00
0.00	0.00	0.00	0.00	535-80-460	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-470	Utilities	0.00	0.00	0.00	1,000.00	0.00
0.00	0.00	0.00	0.00	535-80-480	Repair and Maintenance	0.00	0.00	0.00	10,000.00	0.00
0.00	0.00	0.00	0.00	535-80-490	Miscellaneous - Debt Service	0.00	0.00	0.00	8,632.00	0.00
0.00	0.00	115,000.00	0.00		Other Services and Charges Totals:	0.00	0.00	0.00	37,132.00	0.00
				E60	Capital Outlays					
0.00	0.00	62,000.00	0.00	535-80-640	Capital Outlay - Improvements	0.00	0.00	0.00	50,000.00	0.00
0.00	0.00	62,000.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	50,000.00	0.00
				E90	Interfund Services					
0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	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	272,214.00	0.00		EXPENDITURES TOTALS:	0.00	10,266.00	10,266.00	99,998.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	272,214.00	0.00		DEPT EXPENSES	0.00	10,266.00	10,266.00	99,998.00	0.00
0.00	0.00	(272,214.00)	0.00		(No Description) Totals:	0.00	(10,266.00)	(10,266.00)	(99,998.00)	0.00
0.00	0.00	272,214.00	0.00		FUND REVENUES	0.00	0.00	0.00	100,022.40	0.00
0.00	0.00	272,214.00	0.00		FUND EXPENSES	0.00	10,266.00	10,266.00	99,998.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	(10,266.00)	(10,266.00)	24.40	0.00
0.00	0.00	272,214.00	0.00		REPORT REVENUES	0.00	0.00	0.00	100,022.40	0.00
0.00	0.00	272,214.00	0.00		REPORT EXPENSES	0.00	10,266.00	10,266.00	99,998.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	(10,266.00)	(10,266.00)	24.40	0.00

Small Tools Minor Equipment

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
		600.00				600.00	Yard Hose Replacement WWTP
		360.00				360.00	Gauge Replacement WWTP
		360.00				360.00	Recondition Motor on Screw Pump WWTP
		3,600.00				3,600.00	Replacement on 1 Bank UV Lighst WWTP
		420.00				420.00	Replacement motors for auto greaser WWTP
	3,000.00					3,000.00	New Chlorine Scale for Water Plant
				7,200.00		7,200.00	Welder
	0.00	0.00		600.00	100.00	700.00	Misc Hand Tools
	5,000.00					5,000.00	Equip 2008 Service Truck
	4,800.00					4,800.00	Auto Dialer
		3,000.00				3,000.00	Ballast - Outdoor Lights
		1,200.00				1,200.00	Ballast - Indoor Lights
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
0.00	12,800.00	9,540.00	0.00	7,800.00	100.00	**$30,240.00**	

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Capital Equipment

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
						0.00	Electronic Meters
	1,000.00		1,500.00			2,500.00	Truck
		4,000.00				4,000.00	Auto Dialer (s)
2,000.00					1,000.00	3,000.00	Lawnmower
	0.00					5,000.00	Capital for Water Plant
		550.00				550.00	Desicator Cabinet
		4,500.00				4,500.00	Refrigerator
	0.00					0.00	Raw Turbidity Meter
	5,000.00					5,000.00	Pump - 15HP
				16,000.00		16,000.00	Dumpsters
		20,300.00				20,300.00	Telemetry for WWTP/Lift Sta
		20,000.00				20,000.00	Pumps - In Plant Lift Sta
	500.00	500.00				1,000.00	Boat
				25,000.00		25,000.00	Garbage Truck Replacement
				1,500.00		1,500.00	Equipment Repair
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
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						0.00	
2,000.00	6,500.00	49,850.00	1,500.00	42,500.00	1,000.00	**$108,350.00**	

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Equipment Reserve

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
	1,000.00	0.00	1,500.00	0.00	0.00	2,500.00	Trucks
				25,000.00		25,000.00	Garbage Truck Replacement
0.00	0.00	0.00	500.00		1,000.00	1,500.00	Lawnmower Replacement
						0.00	
						0.00	
						0.00	
						0.00	
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						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
0.00	1,000.00	0.00	2,000.00	25,000.00	1,000.00	**$29,000.00**	

Capital Building

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
						0.00	Shed Over Blowers
0.00	5,000.00	5,000.00	2,000.00	5,000.00	0.00	17,000.00	Split Power
					15,000.00	15,000.00	Niche Wall and Gateway
		10,000.00				10,000.00	Concrete Slab behind Building
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
0.00	5,000.00	15,000.00	2,000.00	5,000.00	15,000.00	**$42,000.00**	

Professional Services

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
		40,000.00				40,000.00	Sewer Demand Study
	2,000.00	2,000.00				4,000.00	IT (Computer Services) Irongoat
	20,000.00					20,000.00	Water Rate Study
	500.00	200.00				700.00	Backflow Testing
			30,000.00			30,000.00	Completion of 2008 Revisions
				25,000.00		25,000.00	Garbage Rate Study
						0.00	2004/2008 Comp Plan
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
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						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
0.00	22,500.00	42,200.00	30,000.00	25,000.00	0.00	**$119,700.00**	

Operating Supplies

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
	1,500.00					1,500.00	Extend Pumplines from Backwash
	500.00					500.00	Re-do airlines in plant
		500.00				500.00	HRR Acid Cleaner for ORP Probe
		6,000.00				6,000.00	Polymere
		3,000.00				3,000.00	Sodium Hyperchloride
		1,000.00				1,000.00	Oils and Grease
		2,000.00				2,000.00	Paint for Clarifiers and Misc. WWTP
	3,000.00					3,000.00	Chlorine
	7,500.00					7,500.00	Caustic Soda
	3,000.00					3,000.00	Fluoride
	15,500.00					15,500.00	Polymers
	3,000.00	3,000.00				6,000.00	Hach
	3,500.00					3,500.00	Meter Boxes - existing
		2,000.00				2,000.00	Lab Equipment Calibration
	2,000.00					2,000.00	Lab Supplies
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
0.00	39,500.00	17,500.00	0.00	0.00	0.00	**$57,000.00**	

Repair Maintenance

Parks	Water	Sewer	Streets	Garbage	Cemetery	Total	Item
		16,000.00				16,000.00	Somat Brush and Screen WWTP
		350.00				350.00	Orp Sensor WWTP
	5,000.00					5,000.00	Caliber Flow Meters - Supply Flow
	16,000.00					16,000.00	Water Repair Parts
		600.00				600.00	Scraper Replacement Clarifiers WWTP
	2,000.00					2,000.00	Turbidity Meter Update
	400.00					400.00	LMI Pump Parts - Chemical pumps
		600.00				600.00	Polymere Injection Parts
	1,000.00	2,000.00				3,000.00	Generator Service Contract
		1,200.00				1,200.00	Ballast: Indoor Lighting
		3,000.00				3,000.00	Ballast: Outdoor Lighting
1,000.00	1,000.00	300.00	1,000.00		1,000.00	4,300.00	Lawnmowers-Maintenance
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
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						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
						0.00	
1,000.00	25,400.00	24,050.00	1,000.00	0.00	1,000.00	**$52,450.00**	

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