SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET

DATE: October 18, 2008

ITEM #: Budget Workshop

SUBJECT: 2009 Budget

CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

SUMMARY:
There are several different fund types for the City – operating, capital/project, bonds and other equipment and reserve funds. The following narratives and attached budgets are for those funds that are not an operating or capital/project fund.

107 Drug Enforcement Fund:
This fund can only be used for drug enforcement or educational purpose (restricted by state law). The City under an Interlocal agreement is a member of the Snohomish County Regional Drug Task Force. The annual payment for the task force will budget out of the Drug Enforcement Fund.

Revenues: $1,050 Fund reserves

Expense: $1,050 Drug Task Force annual fee

203 Limited GO Tax Bond Fund:
In 1999 the City issued bonds for the construction of the Community Center/Library. This was a councilmatic bond issue, not a voted issue. The bond payments must be made from property taxes, REET funds or other general fund sources.

Revenues: $125,000 REET Funds

Expense: $124,757 Bond principal and interest

205 Police GO Bond Fund:
In 2005 the City issued bonds to pay for the 800 MHz communication system and for capital improvements to the Police Station. This was a voted issue and an additional levy on property located within the city limits. An ordinance will be adopted as part of the budget process to levy the required taxes to meet the annual payment.

Revenues: $30,595 property tax levy
$ 765 investment interest

Expenses: $30,895 Bond principal and interest

207 LID Bond Fund:
The LID Bond payments are made by the benefited property owners who receive annually billing statements in December. The City may call bonds on an annual basis and the payments may be higher or lower then projected based on the amount of principal funds collected. Several properties were sold in 2008 and the LID assessments were paid in full and therefore in 2009 the City will pay two years worth of bonds ($410,000).

Revenues: $205,000 principal payments
$150,000 interest payments
$ 3,300 penalty and investment interest
$205,000 fund reserves

Expense: $560,000 Bond principal and interest

403 Water Revenue Bond Fund:
Water/Sewer Revenue Bonds were issued in 1996 to fund system improvements. The assets of the Water and Sewer Utility Funds were pledged as security for the bonds. There is a coverage factor of 125% which means there must be at least 125% of the annual debt service requirements budgeted annually.

The funding source for the bond payment is transfer from the Water and Sewer Utility Funds. Each fund will contribute $50,000 towards bond payments.

Revenue: $100,000 operating transfer in Water (400) and Sewer (401)
$ 1.500 investment interest
$ 59,000 fund reserves

Expense: $127,070 Bond principal and interest

412 Water Debt Service Fund:
The purpose of this fund is to provide for the payment of debt service incurred by the Water Utility System for capital projects. The fund has outstanding debt for the previous the connection to the Everett Waterline and for second reservoir.

The funding for debt service is from has been from new connections. For 2009, there are no new connections anticipated and the debt service payments will need to be made from the operating fund (Water Utility Fund – 400) or from the CR Utility Reserve Fund (405). The PWTF loan documents pledge the assets of the Water Utility for repayment of the loan. Staff has recommended the payments be made from the CR Utility Reserve Fund. The Water Rate Study will be completed in early 2009 and will include a monthly allocation for debt service payments from existing water customers.

Revenues: $152,000 operating transfer in from CR Utility (405)

Expense: $$151,151 Loan principal and interest

413 Sewer Debt Service Fund:
The purpose of this fund is to provide for the payment of debt service incurred by the Sewer Utility System for capital projects. The fund has outstanding debt for the previous expansion of the existing Wastewater Treatment Plant, the I & I Reduction program and for the current design phase of the proposed expansion to the Wastewater Treatment Plant.

The funding for debt service is from current customers ($15 of each monthly payment is allocated to debt service) and from new connections. For 2009, there are no new connections anticipated and the debt service payments will all be made from the operating fund (Sewer Utility Fund – 401). The PWTF loan documents pledge the assets of the Sewer Utility for repayment of the loan.

Revenues: $375,000 operating transfer in from Sewer (401)
$ 3,186 fund reserves

Expense: $378,186 Loan principal and interest

621 Cemetery Trust Fund:
The purpose of this fund is to build up a Perpetual Care (Endowment) fund to maintain the Cemetery when all the lots have been sold.

The Cemetery Trust Fund receives funding when a new cemetery lot is sold. The amount charged for Perpetual Care (Endowment) is currently $206 per lot. The City sells 10 to 15 new lots per year. The 2009 budget is based on the sale of 10 lots.

Revenues: 10 lots x $206 = $2,060 anticipated revenues for 2009.

Expense: There are no budgeted expenditures.

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
				107	DRUG ENFORCEMENT FUND					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	1,050.00	1,050.00	1,050.00	0.00
				R50	Fines and Penalties					
0.00	1,980.00	0.00	0.00	357-40-000	Investigative Fund Confiscatio	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	351-50-000	Investigative Fund Assesments	0.00	0.00	0.00	0.00	0.00
0.00	1,980.00	500.00	0.00		Fines and Penalties Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
184.03	318.52	0.00	98.53	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-11-010	Reimbursements/Judgements	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	369-40-000	Contributions - Other	0.00	0.00	0.00	0.00	0.00
1,184.03	318.52	0.00	98.53		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
1,184.03	2,298.52	500.00	98.53		REVENUES TOTALS:	0.00	1,050.00	1,050.00	1,050.00	0.00
				107	Drug Enforcement					
				E30	Operating and Office Supply					
0.00	0.00	500.00	0.00	521-23-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00		Operating and Office Supply Tota	0.00	0.00	0.00	0.00	0.00
				E50	Intergovernmental Services					
0.00	0.00	0.00	1,021.00	521-23-510	Drug Task Force ILA	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	0.00	1,021.00		Intergovernmental Services Totals:	0.00	1,050.00	1,050.00	1,050.00	0.00
				E60	Capital Outlays					

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	521-23-640	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
				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	500.00	1,021.00		EXPENDITURES TOTALS:	0.00	1,050.00	1,050.00	1,050.00	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	500.00	1,021.00		DEPT EXPENSES	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	(500.00)	(1,021.00)		Drug Enforcement Totals:	0.00	(1,050.00)	(1,050.00)	(1,050.00)	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
1,184.03	2,298.52	500.00	98.53		FUND REVENUES	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	500.00	1,021.00		FUND EXPENSES	0.00	1,050.00	1,050.00	1,050.00	0.00
1,184.03	2,298.52	0.00	(922.47)		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
1,184.03	2,298.52	500.00	98.53		REPORT REVENUES	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	500.00	1,021.00		REPORT EXPENSES	0.00	1,050.00	1,050.00	1,050.00	0.00
1,184.03	2,298.52	0.00	(922.47)		REPORT TOTALS:	0.00	0.00	0.00	0.00	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
				203	LIMITED GO TAX BOND FUND					
				R01	Beginning Fund Balance					
0.00	0.00	62,000.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	62,000.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
3,280.21	2,704.39	0.00	808.36	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	362-50-000	Rental Income (Post Office)	0.00	0.00	0.00	0.00	0.00
3,280.21	2,704.39	0.00	808.36		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R80	Nonrevenues					
135,000.00	119,000.00	100,000.00	0.00	382-20-000	Interfund Transfer (301)	0.00	125,000.00	125,000.00	125,000.00	0.00
135,000.00	119,000.00	100,000.00	0.00		Nonrevenues Totals:	0.00	125,000.00	125,000.00	125,000.00	0.00
138,280.21	121,704.39	162,000.00	808.36		REVENUES TOTALS:	0.00	125,000.00	125,000.00	125,000.00	0.00
				203	Limited Tax Bond					
				E40	Other Services and Charges					
303.50	303.50	350.00	303.50	596-22-410	Professional Services	0.00	310.00	310.00	310.00	0.00
303.50	303.50	350.00	303.50		Other Services and Charges Totals:	0.00	310.00	310.00	310.00	0.00
				E70	Debt Service - Principal					
60,000.00	65,000.00	70,000.00	0.00	591-80-700	Bond Payment - Principal	0.00	75,000.00	75,000.00	75,000.00	0.00
60,000.00	65,000.00	70,000.00	0.00		Debt Service - Principal Totals:	0.00	75,000.00	75,000.00	75,000.00	0.00
				E80	Debt Service - Interest					
57,550.00	55,120.00	52,423.00	26,211.25	592-80-800	Bond Payment - Interest	0.00	49,447.00	49,447.00	49,447.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
57,550.00	55,120.00	52,423.00	26,211.25		Debt Service - Interest Totals:	0.00	49,447.00	49,447.00	49,447.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		EXPENDITURES TOTALS:	0.00	124,757.00	124,757.00	124,757.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		DEPT EXPENSES	0.00	124,757.00	124,757.00	124,757.00	0.00
(117,853.50)	(120,423.50)	(122,773.00)	(26,514.75)		Limited Tax Bond Totals:	0.00	(124,757.00)	(124,757.00)	(124,757.00)	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
138,280.21	121,704.39	162,000.00	808.36		FUND REVENUES	0.00	125,000.00	125,000.00	125,000.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		FUND EXPENSES	0.00	124,757.00	124,757.00	124,757.00	0.00
20,426.71	1,280.89	39,227.00	(25,706.39)		Ending Fund Balance Totals:	0.00	243.00	243.00	243.00	0.00
138,280.21	121,704.39	162,000.00	808.36		REPORT REVENUES	0.00	125,000.00	125,000.00	125,000.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		REPORT EXPENSES	0.00	124,757.00	124,757.00	124,757.00	0.00
20,426.71	1,280.89	39,227.00	(25,706.39)		REPORT TOTALS:	0.00	243.00	243.00	243.00	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
				205	POLICE GO BOND 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					
31,687.28	30,833.92	31,045.00	16,481.72	311-11-000	Property Tax	0.00	30,595.00	30,595.00	30,595.00	0.00
31,687.28	30,833.92	31,045.00	16,481.72		Taxes Totals:	0.00	30,595.00	30,595.00	30,595.00	0.00
				R60	Miscellaneous Revenues					
668.26	1,115.88	350.00	307.89	361-11-000	Investment Interest	0.00	765.00	765.00	765.00	0.00
668.26	1,115.88	350.00	307.89		Miscellaneous Revenues Totals:	0.00	765.00	765.00	765.00	0.00
32,355.54	31,949.80	31,395.00	16,789.61		REVENUES TOTALS:	0.00	31,360.00	31,360.00	31,360.00	0.00
				205	GO Emergency Service					
				E40	Other Services and Charges					
0.00	0.00	350.00	303.50	591-80-410	Professional Services	0.00	300.00	300.00	300.00	0.00
0.00	0.00	350.00	303.50		Other Services and Charges Totals:	0.00	300.00	300.00	300.00	0.00
				E70	Debt Service - Principal					
15,000.00	15,000.00	15,000.00	0.00	591-80-700	Bond Payment - Principal	0.00	15,000.00	15,000.00	15,000.00	0.00
15,000.00	15,000.00	15,000.00	0.00		Debt Service - Principal Totals:	0.00	15,000.00	15,000.00	15,000.00	0.00
				E80	Debt Service - Interest					
16,862.50	16,465.00	16,045.00	8,022.50	591-80-800	Bond Payment - Interest	0.00	15,595.00	15,595.00	15,595.00	0.00
16,862.50	16,465.00	16,045.00	8,022.50		Debt Service - Interest Totals:	0.00	15,595.00	15,595.00	15,595.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
31,862.50	31,465.00	31,395.00	8,326.00		EXPENDITURES TOTALS:	0.00	30,895.00	30,895.00	30,895.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		DEPT EXPENSES	0.00	30,895.00	30,895.00	30,895.00	0.00
(31,862.50)	(31,465.00)	(31,395.00)	(8,326.00)		GO Emergency Service Totals:	0.00	(30,895.00)	(30,895.00)	(30,895.00)	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
32,355.54	31,949.80	31,395.00	16,789.61		FUND REVENUES	0.00	31,360.00	31,360.00	31,360.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		FUND EXPENSES	0.00	30,895.00	30,895.00	30,895.00	0.00
493.04	484.80	0.00	8,463.61		Ending Fund Balance Totals:	0.00	465.00	465.00	465.00	0.00
32,355.54	31,949.80	31,395.00	16,789.61		REPORT REVENUES	0.00	31,360.00	31,360.00	31,360.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		REPORT EXPENSES	0.00	30,895.00	30,895.00	30,895.00	0.00
493.04	484.80	0.00	8,463.61		REPORT TOTALS:	0.00	465.00	465.00	465.00	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
				207	LID GUARANTY AND BOND FU					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	205,000.00	205,000.00	205,000.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	205,000.00	205,000.00	205,000.00	0.00
				R60	Miscellaneous Revenues					
194,513.07	632,773.15	205,000.00	261,466.07	368-10-010	Special Assessments - LID 97-1	0.00	205,000.00	205,000.00	205,000.00	0.00
14,990.34	7,121.62	0.00	3,002.93	361-11-000	Investment Interest	0.00	1,800.00	1,800.00	1,800.00	0.00
7,714.70	8,062.17	1,500.00	1,439.32	361-51-000	Penalties On Special Assessmen	0.00	1,500.00	1,500.00	1,500.00	0.00
141,454.63	267,926.18	158,000.00	36,409.20	361-55-000	Interest Payments - Special As	0.00	150,000.00	150,000.00	150,000.00	0.00
358,672.74	915,883.12	364,500.00	302,317.52		Miscellaneous Revenues Totals:	0.00	358,300.00	358,300.00	358,300.00	0.00
358,672.74	915,883.12	364,500.00	302,317.52		REVENUES TOTALS:	0.00	563,300.00	563,300.00	563,300.00	0.00
				207	LID Guranty					
				E40	Other Services and Charges					
378.31	219.85	500.00	580.69	592-30-410	Professional Services	0.00	0.00	0.00	0.00	0.00
378.31	219.85	500.00	580.69		Other Services and Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Debt Service - Principal					
159,665.00	255,000.00	205,000.00	0.00	582-70-000	Principal - Special Assessment	0.00	410,000.00	410,000.00	410,000.00	0.00
159,665.00	255,000.00	205,000.00	0.00		Debt Service - Principal Totals:	0.00	410,000.00	410,000.00	410,000.00	0.00
				E80	Debt Service - Interest					
285,000.00	154,485.83	158,000.00	143,602.50	582-80-000	Interest - Special Assessments	0.00	150,000.00	150,000.00	150,000.00	0.00
285,000.00	154,485.83	158,000.00	143,602.50		Debt Service - Interest Totals:	0.00	150,000.00	150,000.00	150,000.00	0.00
				E90	Interfund Services					

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	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
445,043.31	409,705.68	363,500.00	144,183.19		EXPENDITURES TOTALS:	0.00	560,000.00	560,000.00	560,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		DEPT EXPENSES	0.00	560,000.00	560,000.00	560,000.00	0.00
(445,043.31)	(409,705.68)	(363,500.00)	(144,183.19)		LID Guranty Totals:	0.00	(560,000.00)	(560,000.00)	(560,000.00)	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
358,672.74	915,883.12	364,500.00	302,317.52		FUND REVENUES	0.00	563,300.00	563,300.00	563,300.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		FUND EXPENSES	0.00	560,000.00	560,000.00	560,000.00	0.00
(86,370.57)	506,177.44	1,000.00	158,134.33		Ending Fund Balance Totals:	0.00	3,300.00	3,300.00	3,300.00	0.00
358,672.74	915,883.12	364,500.00	302,317.52		REPORT REVENUES	0.00	563,300.00	563,300.00	563,300.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		REPORT EXPENSES	0.00	560,000.00	560,000.00	560,000.00	0.00
(86,370.57)	506,177.44	1,000.00	158,134.33		REPORT TOTALS:	0.00	3,300.00	3,300.00	3,300.00	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
				403	WATER REVENUE BOND FUN					
				R01	Beginning Fund Balance					
0.00	0.00	59,000.00	0.00	308-10-000	Beginning Fund Balance	0.00	59,000.00	59,000.00	59,000.00	0.00
0.00	0.00	59,000.00	0.00		Beginning Fund Balance Totals:	0.00	59,000.00	59,000.00	59,000.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	367-10-000	Miscellanous Revenue	0.00	0.00	0.00	0.00	0.00
4,524.11	4,575.74	2,000.00	1,236.53	361-11-000	Investment Interest	0.00	1,500.00	1,500.00	1,500.00	0.00
4,524.11	4,575.74	2,000.00	1,236.53		Miscellaneous Revenues Totals:	0.00	1,500.00	1,500.00	1,500.00	0.00
				R80	Nonrevenues					
100,004.00	100,008.00	100,000.00	50,004.00	382-20-000	Interfund (From 400, 401)	0.00	100,000.00	100,000.00	100,000.00	0.00
100,004.00	100,008.00	100,000.00	50,004.00		Nonrevenues Totals:	0.00	100,000.00	100,000.00	100,000.00	0.00
104,528.11	104,583.74	161,000.00	51,240.53		REVENUES TOTALS:	0.00	160,500.00	160,500.00	160,500.00	0.00
				403	Water/Sewer Revenue Bonds					
				E40	Other Services and Charges					
311.63	311.63	350.00	311.63	596-22-410	Professional Services	0.00	315.00	315.00	315.00	0.00
311.63	311.63	350.00	311.63		Other Services and Charges Totals:	0.00	315.00	315.00	315.00	0.00
				E70	Debt Service - Principal					
70,000.00	70,000.00	75,000.00	75,000.00	591-80-700	Bond Payment - Principal	0.00	80,000.00	80,000.00	80,000.00	0.00
70,000.00	70,000.00	75,000.00	75,000.00		Debt Service - Principal Totals:	0.00	80,000.00	80,000.00	80,000.00	0.00
				E80	Debt Service - Interest					
59,360.50	55,460.00	51,290.00	26,732.50	591-80-800	Bond Payment - Interest	0.00	46,755.00	46,755.00	46,755.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
59,360.50	55,460.00	51,290.00	26,732.50		Debt Service - Interest Totals:	0.00	46,755.00	46,755.00	46,755.00	0.00
129,672.13	125,771.63	126,640.00	102,044.13		EXPENDITURES TOTALS:	0.00	127,070.00	127,070.00	127,070.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
129,672.13	125,771.63	126,640.00	102,044.13		DEPT EXPENSES	0.00	127,070.00	127,070.00	127,070.00	0.00
(129,672.13)	(125,771.63)	(126,640.00)	(102,044.13)		Water/Sewer Revenue Bonds Tota	0.00	(127,070.00)	(127,070.00)	(127,070.00)	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
104,528.11	104,583.74	161,000.00	51,240.53		FUND REVENUES	0.00	160,500.00	160,500.00	160,500.00	0.00
129,672.13	125,771.63	126,640.00	102,044.13		FUND EXPENSES	0.00	127,070.00	127,070.00	127,070.00	0.00
(25,144.02)	(21,187.89)	34,360.00	(50,803.60)		Ending Fund Balance Totals:	0.00	33,430.00	33,430.00	33,430.00	0.00
104,528.11	104,583.74	161,000.00	51,240.53		REPORT REVENUES	0.00	160,500.00	160,500.00	160,500.00	0.00
129,672.13	125,771.63	126,640.00	102,044.13		REPORT EXPENSES	0.00	127,070.00	127,070.00	127,070.00	0.00
(25,144.02)	(21,187.89)	34,360.00	(50,803.60)		REPORT TOTALS:	0.00	33,430.00	33,430.00	33,430.00	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
				412	WATER SYSTEM DEBT FUND					
				R01	Beginning Fund Balance					
0.00	0.00	60,000.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	60,000.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
8,500.00	6,000.00	94,572.00	16,261.20	367-10-010	Water Connection Charges	0.00	0.00	0.00	0.00	0.00
8,759.24	5,344.00	2,100.00	598.13	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
17,259.24	11,344.00	96,672.00	16,859.33		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	397-10-000	Operating Transfer In Fund 405	0.00	152,000.00	152,000.00	152,000.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	152,000.00	152,000.00	152,000.00	0.00
17,259.24	11,344.00	156,672.00	16,859.33		REVENUES TOTALS:	0.00	152,000.00	152,000.00	152,000.00	0.00
				412	Water Debt Service					
				E70	Debt Service - Principal					
114,706.13	114,706.09	57,559.00	57,559.03	582-35-700	PWTF Principal Payment	0.00	57,559.00	57,559.00	57,559.00	0.00
3,248.86	0.00	57,147.00	0.00	591-80-710	State Revolving Fund Principal	0.00	13,586.00	13,586.00	13,586.00	0.00
117,954.99	114,706.09	114,706.00	57,559.03		Debt Service - Principal Totals:	0.00	71,145.00	71,145.00	71,145.00	0.00
				E80	Debt Service - Interest					
47,281.85	43,608.52	14,913.00	14,912.24	582-35-800	PWTF Interest Payment	0.00	57,147.00	57,147.00	57,147.00	0.00
1,066.76	0.00	25,145.00	0.00	591-80-810	State Revolving Fund Interest	0.00	22,859.00	22,859.00	22,859.00	0.00
48,348.61	43,608.52	40,058.00	14,912.24		Debt Service - Interest Totals:	0.00	80,006.00	80,006.00	80,006.00	0.00
				E90	Interfund Services					

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	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
166,303.60	158,314.61	154,764.00	72,471.27		EXPENDITURES TOTALS:	0.00	151,151.00	151,151.00	151,151.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
166,303.60	158,314.61	154,764.00	72,471.27		DEPT EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
(166,303.60)	(158,314.61)	(154,764.00)	(72,471.27)		Water Debt Service Totals:	0.00	(151,151.00)	(151,151.00)	(151,151.00)	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
17,259.24	11,344.00	156,672.00	16,859.33		FUND REVENUES	0.00	152,000.00	152,000.00	152,000.00	0.00
166,303.60	158,314.61	154,764.00	72,471.27		FUND EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
(149,044.36)	(146,970.61)	1,908.00	(55,611.94)		Ending Fund Balance Totals:	0.00	849.00	849.00	849.00	0.00
17,259.24	11,344.00	156,672.00	16,859.33		REPORT REVENUES	0.00	152,000.00	152,000.00	152,000.00	0.00
166,303.60	158,314.61	154,764.00	72,471.27		REPORT EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
(149,044.36)	(146,970.61)	1,908.00	(55,611.94)		REPORT TOTALS:	0.00	849.00	849.00	849.00	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
				413	SEWER SYSTEM DEBT 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	3,186.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	3,186.00	0.00
				R60	Miscellaneous Revenues					
63,866.00	88,733.00	203,100.00	6,769.20	367-10-000	Sewer Connection Fees	0.00	0.00	0.00	0.00	0.00
382.52	5.27	0.00	355.19	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
64,248.52	88,738.27	203,100.00	7,124.39		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
188,100.00	209,976.00	202,800.00	121,140.00	397-10-000	Operating Transfer In From 401	0.00	375,000.00	375,000.00	375,000.00	0.00
188,100.00	209,976.00	202,800.00	121,140.00		Other Financing Sources Totals:	0.00	375,000.00	375,000.00	375,000.00	0.00
252,348.52	298,714.27	405,900.00	128,264.39		REVENUES TOTALS:	0.00	375,000.00	375,000.00	378,186.00	0.00
				413	Sewer Debt Service					
				E70	Debt Service - Principal					
223,174.88	217,426.56	323,426.00	235,925.78	582-35-700	PWTF Principal Payment	0.00	345,300.72	345,300.72	345,301.00	0.00
984.98	6,571.01	6,670.00	6,669.94	582-35-710	State Revolving Fund Principal	0.00	0.00	0.00	0.00	0.00
224,159.86	223,997.57	330,096.00	242,595.72		Debt Service - Principal Totals:	0.00	345,300.72	345,300.72	345,301.00	0.00
				E80	Debt Service - Interest					
24,752.31	24,135.37	43,369.00	25,868.32	582-35-800	PWTF Interest Payment	0.00	32,884.06	32,884.06	32,885.00	0.00
3,330.64	2,060.23	1,961.00	1,961.30	582-35-810	State Revolving Fund Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-800	Rural Development Bond Princip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	591-80-800	Rural Development Interest	0.00	0.00	0.00	0.00	0.00
28,082.95	26,195.60	45,330.00	27,829.62		Debt Service - Interest Totals:	0.00	32,884.06	32,884.06	32,885.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				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
252,242.81	250,193.17	375,426.00	270,425.34		EXPENDITURES TOTALS:	0.00	378,184.78	378,184.78	378,186.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
252,242.81	250,193.17	375,426.00	270,425.34		DEPT EXPENSES	0.00	378,184.78	378,184.78	378,186.00	0.00
(252,242.81)	(250,193.17)	(375,426.00)	(270,425.34)		Sewer Debt Service Totals:	0.00	(378,184.78)	(378,184.78)	(378,186.00)	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
252,348.52	298,714.27	405,900.00	128,264.39		FUND REVENUES	0.00	375,000.00	375,000.00	378,186.00	0.00
252,242.81	250,193.17	375,426.00	270,425.34		FUND EXPENSES	0.00	378,184.78	378,184.78	378,186.00	0.00
105.71	48,521.10	30,474.00	(142,160.95)		Ending Fund Balance Totals:	0.00	(3,184.78)	(3,184.78)	0.00	0.00
252,348.52	298,714.27	405,900.00	128,264.39		REPORT REVENUES	0.00	375,000.00	375,000.00	378,186.00	0.00
252,242.81	250,193.17	375,426.00	270,425.34		REPORT EXPENSES	0.00	378,184.78	378,184.78	378,186.00	0.00
105.71	48,521.10	30,474.00	(142,160.95)		REPORT TOTALS:	0.00	(3,184.78)	(3,184.78)	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
				621	CEMETERY TRUST 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
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				621	Cemetery Trust					
				R40	Charges for Services					
1,200.00	2,800.00	3,000.00	612.00	343-60-000	Perpetual Care	0.00	2,060.00	2,060.00	2,060.00	0.00
1,200.00	2,800.00	3,000.00	612.00		Charges for Services Totals:	0.00	2,060.00	2,060.00	2,060.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	366-10-000	Interfund Interest On Loans	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
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	381-20-000	Interfund Loan Principal Payme	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
1,200.00	2,800.00	3,000.00	612.00		REVENUES TOTALS:	0.00	2,060.00	2,060.00	2,060.00	0.00
				E80	Debt Service - Interest					
0.00	0.00	0.00	0.00	581-10-000	Loans Issued To Other Funds	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
0.00	0.00	0.00	0.00		EXPENDITURES 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
1,200.00	2,800.00	3,000.00	612.00		DEPT REVENUES	0.00	2,060.00	2,060.00	2,060.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
1,200.00	2,800.00	3,000.00	612.00		Cemetery Trust Totals:	0.00	2,060.00	2,060.00	2,060.00	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
1,200.00	2,800.00	3,000.00	612.00		FUND REVENUES	0.00	2,060.00	2,060.00	2,060.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
1,200.00	2,800.00	3,000.00	612.00		Ending Fund Balance Totals:	0.00	2,060.00	2,060.00	2,060.00	0.00
1,200.00	2,800.00	3,000.00	612.00		REPORT REVENUES	0.00	2,060.00	2,060.00	2,060.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
1,200.00	2,800.00	3,000.00	612.00		REPORT TOTALS:	0.00	2,060.00	2,060.00	2,060.00	0.00