SULTAN CITY COUNCIL

AGENDA ITEM COVER SHEET

ITEM NO: **D - 2**

DATE: October 8, 2009

SUBJECT: 2010 Budget for Enterprise Funds

CONTACT PERSON: Connie Dunn, Public Works Director

ISSUE:
The 2010 Budget as presented to the Mayor by Staff.

STAFF RECOMMENDATION:
The staff comes before the council with draft enterprise fund budgets for your review and comments.

SUMMARY:
The Public Works Department serves the citizens of Sultan in a variety of ways as well as being an integral part of Sultan governmental offices. The enterprises funds are as follows:

103 Cemetery Fund
104 Equipment Reserve Fund
400 Water Fund
401 Sewer Fund
402 Garbage Fund
406 Stormwater Fund

BACKGROUND:
Cemetery: Continuing to maintain Sultan's beautiful cemetery has continuously been a goal of the Sultan Staff. Revenues were down by 50% in 2009. The 2010 budget anticipates $31,500 in revenues, cuts were made accordingly. The cemetery rate study and niche wall are postponed until revenues increase.

Equipment Reserve Fund: The Public Works Department has several pieces of equipment to operate and maintain. Staff does an excellent job of making the city equipment last as long as possible. For several years the city has set aside funds for garbage truck replacement. In recent years the city has been working towards an equipment replacement fund by setting aside funds from several departments to fund the 104 account to replace or purchase equipment to be use in the enterprise funds.

Staff has set aside funds in the 2010 budget for a sweeper, utility pickup truck, automated garbage collection system, and mowers.

Water Fund: This fund is for the operation and maintenance of the water treatment and distribution system, which includes a 360 acre Watershed. The water department supplies water to approximately 1700 households and businesses in the Sultan area. In 2010 the city will spend $10,000 on electronic water meter meters. The water department will continue with the fire hydrant program and the meter replacement program in 2010. New case law requires the city general fund to pay for the fire hydrant repair and maintenance program.

The city will be transferring $152,000 from water reserve fund to cover debt service on the 2003 plant upgrade.

Sewer Fund: Provides an outstanding service to the citizens of Sultan, keeping the discharge water from the treatment plant pristine. In 2009 the staff at the wastewater treatment staff received an award from the Department of Ecology for no violations of discharge from the wastewater treatment plant.

The wastewater collection system has inflow and infiltration that is a huge factor at the treatment plant, the engineering department is continuing to work on the flow monitoring of the collection system.

Debt service payments will continue being a problem in the sewer fund in 2010, 2011, and 2012 until the $1,000,000 Public Works Trust Fund Loan is repaid.

The plant has several pieces of equipment, pumps, motors, and bearings, at or nearing the end of its useful life. The plant staff identified $249,800 in needed equipment replacement and repair. Because of debt service payments being transferred from operating fund the request for equipment replacement and repair was reduced to $65,070. Plant staff is worried that the city is postponing into disaster.

Garbage Fund: Sultan provides garbage service to the citizen's three days per week, Monday, Thursday, and Friday. The city has a franchise agreement with Allied Waste for recycling which is critical in the waste stream flow in Sultan as well as Snohomish County.

No changes are proposed in the garbage, the recycling franchised was negotiated in 2009.

Stormwater Fund: Stormwater utility became a reality in the city at the end of 2008 and started collecting fees in 2009. Revenues in the stormwater utility were forecast be to $100,000 the actual collected was $80,000. The 2010 budget was cut proportionally further cuts maybe required.

FISCAL IMPACT:

The enterprise funds support several activities in the community and at the City of Sultan.

ATTACHMENTS:

Enterprise Fund Budgets and Fund Allocation Spreadsheets

General Ledger
Budget Analysis Report

User: connie
Printed: 10/02/09 - 11:56AM
Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				103	CEMETERY FUND					
				R01	Beginning Fund Balance					
19,952.93	30,448.92	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
19,952.93	30,448.92	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
28,132.00	22,790.50	48,000.00	16,937.63	343-60-000	Cemetery Fees	0.00	30,000.00	0.00	0.00	0.00
28,132.00	22,790.50	48,000.00	16,937.63		Charges for Services Totals:	0.00	30,000.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
5,037.17	3,568.16	3,000.00	1,341.57	361-11-000	Investment Interest	0.00	1,500.00	0.00	0.00	0.00
204.96	0.00	0.00	0.00	367-11-000	Contributions - Cemetery Impro	0.00	0.00	0.00	0.00	0.00
5,242.13	3,568.16	3,000.00	1,341.57		Miscellaneous Revenues Totals:	0.00	1,500.00	0.00	0.00	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
53,327.06	56,807.58	51,000.00	18,279.20		REVENUES TOTALS:	0.00	31,500.00	0.00	0.00	0.00
				103	Cemetery					
				E10	Salaries and Wages					
9,216.58	10,243.23	18,240.00	11,698.40	536-10-100	Salaries and Wages	0.00	15,005.00	0.00	0.00	0.00
9,216.58	10,243.23	18,240.00	11,698.40		Salaries and Wages Totals:	0.00	15,005.00	0.00	0.00	0.00
				E20	Employee Benefits					
2,866.39	3,526.35	6,672.00	4,467.65	536-10-200	Benefits	0.00	6,269.00	0.00	0.00	0.00
0.00	0.00	200.00	28.47	536-10-220	Uniforms	0.00	200.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
2,866.39	3,526.35	6,872.00	4,496.12		Employee Benefits Totals:	0.00	6,469.00	0.00	0.00	0.00
				E30	Operating and Office Supply					
1,840.45	161.50	200.00	89.17	536-10-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	73.52	50.00	39.92	536-10-320	Office Supplies	0.00	50.00	0.00	0.00	0.00
2,122.00	2,076.00	2,500.00	0.00	536-10-340	Items for Resale	0.00	2,000.00	0.00	0.00	0.00
108.49	52.92	100.00	92.27	536-10-350	Small Tools/Minor Equipment	0.00	1,916.00	0.00	0.00	0.00
116.67	460.63	300.00	223.58	536-10-360	Vehicle Operation/Maintenance	0.00	800.00	0.00	0.00	0.00
0.00	591.21	0.00	0.00	536-10-370	Vehicle Repair	0.00	0.00	0.00	0.00	0.00
4,187.61	3,415.78	3,150.00	444.94		Operating and Office Supply Totals:	0.00	4,766.00	0.00	0.00	0.00
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	536-10-410	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	536-10-420	Communication	0.00	100.00	0.00	0.00	0.00
3,979.00	3,979.00	4,000.00	0.00	536-10-460	Insurance	0.00	4,000.00	0.00	0.00	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
1,128.56	0.00	800.00	0.00	536-10-480	Repair and Maintenance	0.00	200.00	0.00	0.00	0.00
5,107.56	3,979.00	5,000.00	0.00		Other Services and Charges Totals:	0.00	4,300.00	0.00	0.00	0.00
				E60	Capital Outlays					
0.00	0.00	15,000.00	0.00	536-10-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
1,500.00	0.00	2,000.00	539.63	536-10-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00
1,500.00	0.00	17,000.00	539.63		Capital Outlays Totals:	0.00	0.00	0.00	0.00	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	0.00	0.00	597-55-000	Operating Transfers 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

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
22,878.14	21,164.36	50,262.00	17,179.09		EXPENDITURES TOTALS:	0.00	30,540.00	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
22,878.14	21,164.36	50,262.00	17,179.09		DEPT EXPENSES	0.00	30,540.00	0.00	0.00	0.00
(22,878.14)	(21,164.36)	(50,262.00)	(17,179.09)		Cemetery Totals:	0.00	(30,540.00)	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
53,327.06	56,807.58	51,000.00	18,279.20		FUND REVENUES	0.00	31,500.00	0.00	0.00	0.00
22,878.14	21,164.36	50,262.00	17,179.09		FUND EXPENSES	0.00	30,540.00	0.00	0.00	0.00
30,448.92	35,643.22	738.00	1,100.11		Ending Fund Balance Totals:	0.00	960.00	0.00	0.00	0.00
53,327.06	56,807.58	51,000.00	18,279.20		REPORT REVENUES	0.00	31,500.00	0.00	0.00	0.00
22,878.14	21,164.36	50,262.00	17,179.09		REPORT EXPENSES	0.00	30,540.00	0.00	0.00	0.00
30,448.92	35,643.22	738.00	1,100.11		REPORT TOTALS:	0.00	960.00	0.00	0.00	0.00

General Ledger
Budget Analysis Report

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Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				104	CR EQUIPMENT FUND					
				R01	Beginning Fund Balance					
56,933.48	138,693.66	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
56,933.48	138,693.66	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
0.00	0.00	1,000.00	0.00	316-41-000	Utility Tax Electrical	0.00	0.00	0.00	0.00	0.00
0.00	0.00	180.00	0.00	316-43-000	Utility Tax Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700.00	0.00	316-47-000	Utility Tax Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,880.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Intergovernmental Revenues					
0.00	0.00	0.00	0.00	367-10-000	WASPC Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	366-10-000	Interfund Interest Payment Rec	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	13,800.00	367-11-000	Contributions - Private Source	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	13,800.00		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 Payment Receive	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets - Garbage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	395-10-010	Sale of Fixed Assets - Police	0.00	0.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
8,223.69	0.00	0.00	136.36	395-10-020	Sale of Fixed Assests - Utilit	0.00	0.00	0.00	0.00	0.00
110,000.00	0.00	39,095.00	0.00	397-10-010	Operating Transfer In	0.00	50,350.00	0.00	0.00	0.00
0.00	40,000.00	25,000.00	0.00	397-10-020	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	22,000.00	0.00	0.00	397-10-030	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
118,223.69	62,000.00	64,095.00	136.36		Other Financing Sources Totals:	0.00	50,350.00	0.00	0.00	0.00
175,157.17	200,693.66	65,975.00	13,936.36		REVENUES TOTALS:	0.00	50,350.00	0.00	0.00	0.00
				104	Cumulative Reserve Equipment					
				E60	Capital Outlays					
(190.40)	0.00	0.00	0.00	521-60-640	Equipment - Police Vehicles	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	537-80-640	Garbage Equipment	0.00	0.00	0.00	0.00	0.00
28,938.00	42,476.56	45,000.00	27,394.60	538-10-640	Equipment - Vehicles (Utility)	0.00	0.00	0.00	0.00	0.00
28,747.60	42,476.56	45,000.00	27,394.60		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
7,715.91	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
7,715.91	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
36,463.51	42,476.56	45,000.00	27,394.60		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
36,463.51	42,476.56	45,000.00	27,394.60		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(36,463.51)	(42,476.56)	(45,000.00)	(27,394.60)		Cumulative Reserve Equipment To	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
175,157.17	200,693.66	65,975.00	13,936.36		FUND REVENUES	0.00	50,350.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
36,463.51	42,476.56	45,000.00	27,394.60		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
138,693.66	158,217.10	20,975.00	(13,458.24)		Ending Fund Balance Totals:	0.00	50,350.00	0.00	0.00	0.00
175,157.17	200,693.66	65,975.00	13,936.36		REPORT REVENUES	0.00	50,350.00	0.00	0.00	0.00
36,463.51	42,476.56	45,000.00	27,394.60		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
138,693.66	158,217.10	20,975.00	(13,458.24)		REPORT TOTALS:	0.00	50,350.00	0.00	0.00	0.00

General Ledger
Budget Analysis Report

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Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				400	UTILITY WATER FUND					
				R01	Beginning Fund Balance					
192,875.22	241,871.73	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
192,875.22	241,871.73	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
26,857.61	272.50	0.00	315.00	343-20-010	Inspection Fees	0.00	500.00	0.00	0.00	0.00
500.00	0.00	0.00	0.00	343-20-020	Engineering Review Services	0.00	0.00	0.00	0.00	0.00
670,677.13	723,829.83	775,000.00	461,110.15	343-40-000	Water Sales	0.00	778,000.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	343-40-010	Water Sales - City Properties	0.00	0.00	0.00	0.00	0.00
22,761.44	18,487.32	21,575.00	22,422.36	343-80-000	Turn On/Off Fees	0.00	26,000.00	0.00	0.00	0.00
0.00	0.00	50.00	0.00	343-90-000	Repair Charges	0.00	500.00	0.00	0.00	0.00
720,796.18	742,589.65	797,625.00	483,847.51		Charges for Services Totals:	0.00	805,000.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
6,400.00	8,700.00	1,500.00	5,100.00	367-10-000	Water Connection Charges	0.00	1,500.00	0.00	0.00	0.00
0.00	0.00	0.00	1,000.00	369-40-000	Judgements and Settlements	0.00	0.00	0.00	0.00	0.00
17,701.26	26,595.24	40,000.00	14,637.55	369-90-000	Miscellaneous	0.00	15,000.00	0.00	0.00	0.00
24,101.26	35,295.24	41,500.00	20,737.55		Miscellaneous Revenues Totals:	0.00	16,500.00	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
937,772.66	1,019,756.62	839,125.00	504,585.06		REVENUES TOTALS:	0.00	821,500.00	0.00	0.00	0.00
				400	Utility Water					
				E10	Salaries and Wages					

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
258,439.06	276,606.12	299,745.00	215,377.63	534-80-100	Salaries and Wages	0.00	274,945.00	0.00	0.00	0.00
258,439.06	276,606.12	299,745.00	215,377.63		Salaries and Wages Totals:	0.00	274,945.00	0.00	0.00	0.00
				E20	Employee Benefits					
88,593.87	97,686.59	110,480.00	65,936.15	534-80-200	Benefits	0.00	97,907.00	0.00	0.00	0.00
1,648.78	836.37	1,500.00	1,077.93	534-80-220	Uniforms	0.00	1,500.00	0.00	0.00	0.00
90,242.65	98,522.96	111,980.00	67,014.08		Employee Benefits Totals:	0.00	99,407.00	0.00	0.00	0.00
				E30	Operating and Office Supply					
38,785.83	53,282.75	62,000.00	28,077.69	534-80-310	Operating Supplies	0.00	37,500.00	0.00	0.00	0.00
11,336.16	4,030.22	4,200.00	7,900.00	534-80-311	Operating Supply - New Connect	0.00	10,000.00	0.00	0.00	0.00
4,743.08	3,244.45	3,600.00	2,341.87	534-80-320	Office Supplies	0.00	3,800.00	0.00	0.00	0.00
15,330.02	3,940.65	12,000.00	3,822.80	534-80-350	Small Tools/Minor Equipment	0.00	2,766.00	0.00	0.00	0.00
6,260.63	7,910.41	6,000.00	3,806.14	534-80-360	Vehicle Operation/Maintenance	0.00	4,400.00	0.00	0.00	0.00
1,240.75	0.00	2,000.00	109.46	534-80-370	Vehicle Repair	0.00	1,000.00	0.00	0.00	0.00
77,696.47	72,408.48	89,800.00	46,057.96		Operating and Office Supply Totals:	0.00	59,466.00	0.00	0.00	0.00
				E40	Other Services and Charges					
4,465.56	63,244.77	0.00	2,335.09	534-80-410	Construction Review Costs	0.00	0.00	0.00	0.00	0.00
12,976.47	18,353.94	0.00	2,462.61	534-80-411	Professional Service - Enginee	0.00	2,500.00	0.00	0.00	0.00
18,992.88	9,189.99	20,000.00	15,651.95	534-80-412	Professional - Legal	0.00	23,000.00	0.00	0.00	0.00
25,509.95	91,272.42	30,000.00	47,101.80	534-80-413	Professional Service - General	0.00	72,000.00	0.00	0.00	0.00
8,115.47	8,600.97	10,000.00	6,188.27	534-80-420	Communication	0.00	9,000.00	0.00	0.00	0.00
2,064.54	2,158.96	3,000.00	2,383.58	534-80-430	Travel and Seminars	0.00	3,000.00	0.00	0.00	0.00
249.03	354.71	2,000.00	0.00	534-80-450	Rentals	0.00	3,100.00	0.00	0.00	0.00
19,386.00	19,386.00	17,000.00	200.00	534-80-460	Insurance	0.00	19,500.00	0.00	0.00	0.00
500.00	0.00	500.00	0.00	534-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
24,541.58	17,412.30	25,000.00	12,210.33	534-80-470	Utilities	0.00	25,000.00	0.00	0.00	0.00
1,291.97	6,814.87	8,000.00	5,218.07	534-80-471	Water Service - Everett	0.00	8,000.00	0.00	0.00	0.00
5,729.61	9,636.48	2,000.00	6,825.53	534-80-480	Repair and Maintenance	0.00	22,500.00	0.00	0.00	0.00
13,757.85	14,497.07	16,000.00	10,303.24	534-80-490	Miscellaneous	0.00	16,000.00	0.00	0.00	0.00
137,580.91	260,922.48	133,500.00	110,880.47		Other Services and Charges Totals:	0.00	203,600.00	0.00	0.00	0.00
				E50	Intergovernmental Services					
50,004.00	50,004.00	50,000.00	25,002.00	534-80-500	Interfund Water/Sewer Bonds	0.00	64,000.00	0.00	0.00	0.00
55,373.12	36,558.94	40,000.00	20,561.43	534-80-510	Taxes - Excise	0.00	36,000.00	0.00	0.00	0.00
105,377.12	86,562.94	90,000.00	45,563.43		Intergovernmental Services Totals:	0.00	100,000.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				E60	Capital Outlays					
0.00	1,329.78	0.00	0.00	534-80-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
11,564.72	12,265.20	8,500.00	4,574.21	534-80-640	Capital Outlay - Equipment	0.00	104,500.00	0.00	0.00	0.00
0.00	1,072.70	0.00	0.00	534-80-650	Capital Outlay - Construction	0.00	0.00	0.00	0.00	0.00
11,564.72	14,667.68	8,500.00	4,574.21		Capital Outlays Totals:	0.00	104,500.00	0.00	0.00	0.00
				E90	Interfund Services					
15,000.00	70,000.00	10,000.00	12,501.00	597-55-000	Operating Transfer Out	0.00	20,845.00	0.00	0.00	0.00
15,000.00	70,000.00	10,000.00	12,501.00		Interfund Services Totals:	0.00	20,845.00	0.00	0.00	0.00
695,900.93	879,690.66	743,525.00	501,968.78		EXPENDITURES TOTALS:	0.00	862,763.00	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
695,900.93	879,690.66	743,525.00	501,968.78		DEPT EXPENSES	0.00	862,763.00	0.00	0.00	0.00
(695,900.93)	(879,690.66)	(743,525.00)	(501,968.78)		Utility Water Totals:	0.00	(862,763.00)	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
937,772.66	1,019,756.62	839,125.00	504,585.06		FUND REVENUES	0.00	821,500.00	0.00	0.00	0.00
695,900.93	879,690.66	743,525.00	501,968.78		FUND EXPENSES	0.00	862,763.00	0.00	0.00	0.00
241,871.73	140,065.96	95,600.00	2,616.28		Ending Fund Balance Totals:	0.00	(41,263.00)	0.00	0.00	0.00
937,772.66	1,019,756.62	839,125.00	504,585.06		REPORT REVENUES	0.00	821,500.00	0.00	0.00	0.00
695,900.93	879,690.66	743,525.00	501,968.78		REPORT EXPENSES	0.00	862,763.00	0.00	0.00	0.00
241,871.73	140,065.96	95,600.00	2,616.28		REPORT TOTALS:	0.00	(41,263.00)	0.00	0.00	0.00

General Ledger
Budget Analysis Report

User: connie
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Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				401	UTILITY SEWER FUND					
				R01	Beginning Fund Balance					
113,513.34	38,005.89	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
113,513.34	38,005.89	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Intergovernmental Revenues					
0.00	31,576.64	0.00	0.00	334-03-030	FEMA Disaster Funds	0.00	0.00	0.00	0.00	0.00
0.00	31,576.64	0.00	0.00		Intergovernmental Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Charges for Services					
27,471.11	4,952.50	0.00	2,750.00	343-19-000	Sewer Inspection Fee	0.00	3,000.00	0.00	0.00	0.00
500.00	0.00	0.00	0.00	343-20-020	Engineering Review Services	0.00	0.00	0.00	0.00	0.00
891,694.18	1,023,843.14	1,100,000.00	697,397.25	343-50-000	Sewer Service	0.00	1,047,596.00	0.00	0.00	0.00
919,665.29	1,028,795.64	1,100,000.00	700,147.25		Charges for Services Totals:	0.00	1,050,596.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
9,450.32	16,956.57	45,000.00	10,433.10	369-90-000	Miscellaneous	0.00	10,500.00	0.00	0.00	0.00
9,450.32	16,956.57	45,000.00	10,433.10		Miscellaneous Revenues Totals:	0.00	10,500.00	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
1,042,628.95	1,115,334.74	1,145,000.00	710,580.35		REVENUES TOTALS:	0.00	1,061,096.00	0.00	0.00	0.00
				401	Utility Sewer					
				E10	Salaries and Wages					

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
281,605.39	263,117.88	248,236.00	167,556.32	535-80-100	Salaries and Wages	0.00	255,393.00	0.00	0.00	0.00
0.00	16,712.44	0.00	1,503.03	535-80-101	Salary - Storm Water	0.00	0.00	0.00	0.00	0.00
281,605.39	279,830.32	248,236.00	169,059.35		Salaries and Wages Totals:	0.00	255,393.00	0.00	0.00	0.00
				E20	Employee Benefits					
88,934.23	92,572.66	79,045.00	53,669.31	535-80-200	Benefits	0.00	84,528.00	0.00	0.00	0.00
1,153.43	2,112.52	1,200.00	1,401.63	535-80-220	Uniforms	0.00	2,500.00	0.00	0.00	0.00
90,087.66	94,685.18	80,245.00	55,070.94		Employee Benefits Totals:	0.00	87,028.00	0.00	0.00	0.00
				E30	Operating and Office Supply					
30,259.35	33,490.69	40,000.00	12,885.99	535-80-310	Operating Supplies	0.00	15,100.00	0.00	0.00	0.00
3,270.88	3,139.13	5,000.00	2,181.34	535-80-320	Office Supplies	0.00	4,500.00	0.00	0.00	0.00
7,263.98	1,480.29	15,000.00	1,942.68	535-80-350	Small Tools/Minor Equipment	0.00	900.00	0.00	0.00	0.00
5,891.41	4,128.56	5,000.00	2,112.33	535-80-360	Vehicle Operation Maintenance	0.00	4,400.00	0.00	0.00	0.00
180.20	0.00	1,000.00	109.46	535-80-370	Vehicle Repair	0.00	1,000.00	0.00	0.00	0.00
46,865.82	42,238.67	66,000.00	19,231.80		Operating and Office Supply Totals:	0.00	25,900.00	0.00	0.00	0.00
				E40	Other Services and Charges					
36,969.66	12,080.49	5,000.00	4,386.42	535-80-410	Construction Review Costs	0.00	0.00	0.00	0.00	0.00
70,283.67	149,227.69	60,200.00	16,329.38	535-80-411	Professional Service - Other	0.00	60,200.00	0.00	0.00	0.00
20,501.37	11,823.96	0.00	15,651.96	535-80-412	Professional - Legal	0.00	13,000.00	0.00	0.00	0.00
27,511.70	52,433.45	60,000.00	61,450.44	535-80-413	Services - Sludge Hauling	0.00	20,000.00	0.00	0.00	0.00
9,557.70	10,479.28	11,000.00	7,440.63	535-80-420	Communication	0.00	10,500.00	0.00	0.00	0.00
2,926.03	1,679.43	3,000.00	2,209.80	535-80-430	Travel and Seminars	0.00	3,000.00	0.00	0.00	0.00
7,434.28	292.90	3,000.00	0.00	535-80-450	Rentals	0.00	0.00	0.00	0.00	0.00
27,668.00	27,668.00	25,000.00	200.00	535-80-460	Insurance	0.00	29,000.00	0.00	0.00	0.00
500.00	0.00	0.00	1,000.00	535-80-461	Payment of Judgements and Sett	0.00	0.00	0.00	0.00	0.00
28,553.64	52,750.99	50,000.00	27,175.84	535-80-470	Utilities	0.00	50,000.00	0.00	0.00	0.00
14,697.81	31,044.66	20,000.00	18,790.43	535-80-480	Repair and Maintenance	0.00	48,070.00	0.00	0.00	0.00
10,730.79	11,359.71	17,000.00	8,306.73	535-80-490	Miscellaneous	0.00	11,500.00	0.00	0.00	0.00
257,334.65	360,840.56	254,200.00	162,941.63		Other Services and Charges Totals:	0.00	245,270.00	0.00	0.00	0.00
				E50	Intergovernmental Services					
50,004.00	50,004.00	50,000.00	25,002.00	535-80-500	Interfund Water/Sewer Bonds	0.00	64,000.00	0.00	0.00	0.00
34,870.07	22,725.19	45,000.00	13,800.77	535-80-510	Taxes - Excise	0.00	30,000.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	535-80-530	Water Service Interfund	0.00	0.00	0.00	0.00	0.00
84,874.07	72,729.19	95,500.00	38,802.77		Intergovernmental Services Totals:	0.00	94,000.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				E60	Capital Outlays					
5,989.02	2,402.48	5,000.00	0.00	535-80-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
20,390.45	24,460.70	7,950.00	5,337.72	535-80-640	Capital Outlay - Equipment	0.00	17,000.00	0.00	0.00	0.00
26,379.47	26,863.18	12,950.00	5,337.72		Capital Outlays Totals:	0.00	17,000.00	0.00	0.00	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					
217,476.00	212,800.00	385,000.00	194,211.00	597-55-000	Operating Transfer Out	0.00	340,258.00	0.00	0.00	0.00
217,476.00	212,800.00	385,000.00	194,211.00		Interfund Services Totals:	0.00	340,258.00	0.00	0.00	0.00
1,004,623.06	1,089,987.10	1,142,131.00	644,655.21		EXPENDITURES TOTALS:	0.00	1,064,849.00	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
1,004,623.06	1,089,987.10	1,142,131.00	644,655.21		DEPT EXPENSES	0.00	1,064,849.00	0.00	0.00	0.00
(1,004,623.06)	(1,089,987.10)	(1,142,131.00)	(644,655.21)		Utility Sewer Totals:	0.00	(1,064,849.00)	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
1,042,628.95	1,115,334.74	1,145,000.00	710,580.35		FUND REVENUES	0.00	1,061,096.00	0.00	0.00	0.00
1,004,623.06	1,089,987.10	1,142,131.00	644,655.21		FUND EXPENSES	0.00	1,064,849.00	0.00	0.00	0.00
38,005.89	25,347.64	2,869.00	65,925.14		Ending Fund Balance Totals:	0.00	(3,753.00)	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
1,042,628.95	1,115,334.74	1,145,000.00	710,580.35		REPORT REVENUES	0.00	1,061,096.00	0.00	0.00	0.00
1,004,623.06	1,089,987.10	1,142,131.00	644,655.21		REPORT EXPENSES	0.00	1,064,849.00	0.00	0.00	0.00
38,005.89	25,347.64	2,869.00	65,925.14		REPORT TOTALS:	0.00	(3,753.00)	0.00	0.00	0.00

General Ledger
Budget Analysis Report

User: connie
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Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				402	UTILITY GARBAGE FUND					
				R01	Beginning Fund Balance					
155,217.51	120,958.48	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
155,217.51	120,958.48	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
1,698.97	1,746.28	1,700.00	2,118.96	316-45-000	Garbage Franchise Fees	0.00	2,500.00	0.00	0.00	0.00
15,760.63	15,734.95	13,000.00	11,760.26	316-75-000	Garbage State Tax	0.00	22,000.00	0.00	0.00	0.00
17,459.60	17,481.23	14,700.00	13,879.22		Taxes Totals:	0.00	24,500.00	0.00	0.00	0.00
				R30	Intergovernmental Revenues					
0.00	1,272.19	0.00	0.00	334-03-100	Coordinated Prevention Grant	0.00	2,300.00	0.00	0.00	0.00
0.00	1,272.19	0.00	0.00		Intergovernmental Revenues Totals:	0.00	2,300.00	0.00	0.00	0.00
				R40	Charges for Services					
456,708.03	449,530.95	582,402.00	332,471.27	343-70-000	Garbage/Solid Waste	0.00	498,706.00	0.00	0.00	0.00
67,404.35	67,367.41	68,000.00	53,237.45	343-70-010	Recycling Charges	0.00	171,000.00	0.00	0.00	0.00
524,112.38	516,898.36	650,402.00	385,708.72		Charges for Services Totals:	0.00	669,706.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
17,871.40	18,638.43	18,000.00	13,584.44	362-20-000	Rental Fees (Dumpsters)	0.00	20,010.00	0.00	0.00	0.00
300.00	150.00	300.00	0.00	362-90-000	Dumpster Delivery Charges	0.00	300.00	0.00	0.00	0.00
1,582.35	4,257.33	0.00	3,668.86	369-90-000	Miscellaneous	0.00	4,000.00	0.00	0.00	0.00
0.00	0.00	0.00	97.80	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
19,753.75	23,045.76	18,300.00	17,351.10		Miscellaneous Revenues Totals:	0.00	24,310.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
716,543.24	679,656.02	683,402.00	416,939.04		REVENUES TOTALS:	0.00	720,816.00	0.00	0.00	0.00
				402	Garbage					
				E10	Salaries and Wages					
122,584.06	137,935.33	164,259.00	125,009.79	537-80-100	Salaries and Wages	0.00	154,420.00	0.00	0.00	0.00
122,584.06	137,935.33	164,259.00	125,009.79		Salaries and Wages Totals:	0.00	154,420.00	0.00	0.00	0.00
				E20	Employee Benefits					
42,136.30	46,580.19	58,543.00	45,488.06	537-80-200	Benefits	0.00	64,289.00	0.00	0.00	0.00
736.37	495.21	1,000.00	622.21	537-80-220	Uniforms	0.00	1,500.00	0.00	0.00	0.00
0.00	7,748.04	5,500.00	0.00	537-80-230	Contract Labor	0.00	0.00	0.00	0.00	0.00
42,872.67	54,823.44	65,043.00	46,110.27		Employee Benefits Totals:	0.00	65,789.00	0.00	0.00	0.00
				E30	Operating and Office Supply					
3,761.46	2,208.28	5,000.00	1,084.47	537-80-310	Operating Supplies	0.00	24,300.00	0.00	0.00	0.00
4,988.91	6,089.10	8,000.00	4,077.50	537-80-320	Office Supplies	0.00	800.00	0.00	0.00	0.00
597.28	745.20	2,500.00	471.91	537-80-350	Small Tools/Minor Equipment	0.00	3,300.00	0.00	0.00	0.00
7,921.90	23,036.61	20,000.00	9,678.47	537-80-360	Vehicle Operation/Maintenance	0.00	8,700.00	0.00	0.00	0.00
180.20	101.55	2,000.00	66.42	537-80-370	Vehicle Repair	0.00	1,000.00	0.00	0.00	0.00
17,449.75	32,180.74	37,500.00	15,378.77		Operating and Office Supply Totals:	0.00	38,100.00	0.00	0.00	0.00
				E40	Other Services and Charges					
5,329.79	6,108.13	25,000.00	31,430.53	537-80-410	Professional Services	0.00	60,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	537-80-412	Professional - Legal	0.00	4,500.00	0.00	0.00	0.00
6,754.93	7,214.62	6,500.00	5,690.23	537-80-420	Communication	0.00	7,200.00	0.00	0.00	0.00
556.11	1,052.11	1,000.00	912.12	537-80-430	Travel and Seminars	0.00	1,000.00	0.00	0.00	0.00
13,039.00	13,039.00	8,600.00	200.00	537-80-460	Insurance	0.00	13,000.00	0.00	0.00	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
15,261.74	(6,708.07)	4,000.00	2,783.18	537-80-470	Utilities	0.00	4,000.00	0.00	0.00	0.00
6,453.71	3,542.59	1,500.00	1,602.70	537-80-480	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
2,113.82	3,527.39	5,000.00	5,411.46	537-80-490	Miscellaneous	0.00	4,000.00	0.00	0.00	0.00
49,509.10	27,775.77	51,600.00	48,030.22		Other Services and Charges Totals:	0.00	93,700.00	0.00	0.00	0.00
				E50	Intergovernmental Services					
186,019.33	188,996.77	230,000.00	118,557.00	537-80-500	Intergovernmental - Disposal F	0.00	186,000.00	0.00	0.00	0.00
74,974.13	55,712.48	60,000.00	45,464.06	537-80-510	Intergovernmental - Recycle	0.00	135,000.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
3,892.43	22,944.40	22,000.00	12,601.74	537-80-511	Taxes - Excise	0.00	2,200.00	0.00	0.00	0.00
264,885.89	267,653.65	312,000.00	176,622.80		Intergovernmental Services Totals:	0.00	323,200.00	0.00	0.00	0.00
				E60	Capital Outlays					
0.00	2,402.49	10,000.00	0.00	537-80-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
13,283.29	26,806.86	18,000.00	4,574.22	537-80-640	Capital Outlay - Equipment	0.00	10,000.00	0.00	0.00	0.00
13,283.29	29,209.35	28,000.00	4,574.22		Capital Outlays Totals:	0.00	10,000.00	0.00	0.00	0.00
				E90	Interfund Services					
85,000.00	22,000.00	25,000.00	0.00	597-55-000	Operating Transfer Out	0.00	34,345.00	0.00	0.00	0.00
85,000.00	22,000.00	25,000.00	0.00		Interfund Services Totals:	0.00	34,345.00	0.00	0.00	0.00
595,584.76	571,578.28	683,402.00	415,726.07		EXPENDITURES TOTALS:	0.00	719,554.00	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
595,584.76	571,578.28	683,402.00	415,726.07		DEPT EXPENSES	0.00	719,554.00	0.00	0.00	0.00
(595,584.76)	(571,578.28)	(683,402.00)	(415,726.07)		Garbage Totals:	0.00	(719,554.00)	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
716,543.24	679,656.02	683,402.00	416,939.04		FUND REVENUES	0.00	720,816.00	0.00	0.00	0.00
595,584.76	571,578.28	683,402.00	415,726.07		FUND EXPENSES	0.00	719,554.00	0.00	0.00	0.00
120,958.48	108,077.74	0.00	1,212.97		Ending Fund Balance Totals:	0.00	1,262.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
716,543.24	679,656.02	683,402.00	416,939.04		REPORT REVENUES	0.00	720,816.00	0.00	0.00	0.00
595,584.76	571,578.28	683,402.00	415,726.07		REPORT EXPENSES	0.00	719,554.00	0.00	0.00	0.00
120,958.48	108,077.74	0.00	1,212.97		REPORT TOTALS:	0.00	1,262.00	0.00	0.00	0.00

General Ledger
Budget Analysis Report

User: connie
Printed: 10/02/09 - 11:58AM
Fiscal Year: 2010

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
				406	STORMWATER UTILITY 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	100,022.00	55,394.07	343-50-000	Stormwater Utility Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,022.00	55,394.07		Charges for Services Totals:	0.00	0.00	0.00	0.00	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	100,022.00	55,394.07		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				406	(No Description)					
				E10	Salaries and Wages					
0.00	0.00	7,571.00	3,566.72	535-80-100	Salaries and Wages	0.00	7,500.00	0.00	0.00	0.00
0.00	0.00	7,571.00	3,566.72		Salaries and Wages Totals:	0.00	7,500.00	0.00	0.00	0.00
				E20	Employee Benefits					

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 Adopted
0.00	0.00	2,695.00	1,078.91	535-80-200	Benefits	0.00	700.00	0.00	0.00	0.00
0.00	0.00	0.00	28.47	535-80-220	Uniforms	0.00	100.00	0.00	0.00	0.00
0.00	0.00	2,695.00	1,107.38		Employee Benefits Totals:	0.00	800.00	0.00	0.00	0.00
				E30	Operating and Office Supply					
0.00	0.00	2,024.00	18.76	535-80-310	Operating Supplies	0.00	2,000.00	0.00	0.00	0.00
0.00	0.00	0.00	245.24	535-80-320	Office Supplies	0.00	50.00	0.00	0.00	0.00
0.00	0.00	0.00	65.10	535-80-350	Small Tools/Minor Equipment	0.00	100.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	535-80-360	Vehicle Operation Maintenance	0.00	500.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	535-80-370	Vehicle Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,624.00	329.10		Operating and Office Supply Totals:	0.00	2,650.00	0.00	0.00	0.00
				E40	Other Services and Charges					
0.00	0.00	0.00	5,066.25	535-80-410	Construction Review Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	892.59	535-80-411	Professional Service - Other	0.00	1,500.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	535-80-420	Communication	0.00	500.00	0.00	0.00	0.00
0.00	0.00	2,000.00	119.00	535-80-430	Travel and Seminars	0.00	1,000.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	535-80-450	Rentals	0.00	15,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	535-80-460	Insurance	0.00	1,000.00	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	1,000.00	0.00	535-80-470	Utilities	0.00	1,000.00	0.00	0.00	0.00
0.00	0.00	10,000.00	2,427.22	535-80-480	Repair and Maintenance	0.00	10,000.00	0.00	0.00	0.00
0.00	0.00	8,632.00	719.81	535-80-490	Miscellaneous	0.00	1,362.00	0.00	0.00	0.00
0.00	0.00	37,132.00	9,224.87		Other Services and Charges Totals:	0.00	31,362.00	0.00	0.00	0.00
				E60	Capital Outlays					
0.00	0.00	50,000.00	0.00	535-80-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50,000.00	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	48,632.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	48,632.00	0.00	0.00	0.00
0.00	0.00	100,022.00	14,228.07		EXPENDITURES TOTALS:	0.00	90,944.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	FTE	2010 Requested	2010 Proposed	2010 Approved	2010 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	100,022.00	14,228.07		DEPT EXPENSES	0.00	90,944.00	0.00	0.00	0.00
0.00	0.00	(100,022.00)	(14,228.07)		(No Description) Totals:	0.00	(90,944.00)	0.00	0.00	0.00
0.00	0.00	100,022.00	55,394.07		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,022.00	14,228.07		FUND EXPENSES	0.00	90,944.00	0.00	0.00	0.00
0.00	0.00	0.00	41,166.00		(No Description) Totals:	0.00	(90,944.00)	0.00	0.00	0.00
0.00	0.00	100,022.00	55,394.07		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,022.00	14,228.07		REPORT EXPENSES	0.00	90,944.00	0.00	0.00	0.00
0.00	0.00	0.00	41,166.00		REPORT TOTALS:	0.00	(90,944.00)	0.00	0.00	0.00

Operating Supplies - .310

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
	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	6,000.00					21,500.00	Polymers
	3,000.00	4,000.00					7,000.00	Hach - Lab Supplies
	3,500.00						3,500.00	Meter Boxes - existing
		1,000.00					1,000.00	Sodium Hyperchlorite
		500.00					500.00	HRR Acid Cleaner
		600.00					600.00	Oils Grease/Lubes
		500.00					500.00	Lab Equipment
		500.00					500.00	Kitchen Supplies/Soaps
		2,000.00					2,000.00	Misc Supplies/Bacteria/Degreasers/Nuts/Bolts
			3,000.00				3,000.00	Signs
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
0.00	35,500.00	15,100.00	3,000.00	0.00	0.00	0.00	**$53,600.00**	

Small Tools Minor Equipment - .350

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
		500.00					500.00	Misc Hand Tools
		100.00					100.00	Pressure Washer Hoses & Tips Etc.
		300.00					300.00	Misc Lifting Cables and Hardware
500.00					500.00		1,000.00	Stihl Leaf Blower
366.00	366.00				366.00		1,098.00	Stihl Pole Pruner 2
250.00					250.00		500.00	Stihl A228 Chain Saw
200.00	200.00		200.00	200.00	200.00		1,000.00	Tools for Trucks
200.00	200.00			200.00	200.00		800.00	Tools for Shop
	1,000.00						1,000.00	Air Tools for Service Truck
	1,000.00						1,000.00	Hand Tools for Service Truck
					400.00		400.00	Dolly for Headstones - Extra Wheels
							0.00	
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1,516.00	2,766.00	900.00	200.00	400.00	1,916.00	0.00	**$7,698.00**	

Vehicle Operations Repair Maintenance - .360

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
				4,000.00			4,000.00	Garbage Truck Tires
200.00	200.00	200.00	200.00		200.00		1,000.00	Tires for Pickups
200.00	200.00	200.00	200.00	200.00	100.00		1,100.00	Oil, Grease & Filters
			1,500.00				1,500.00	Sweeper Brushes
735.00	4,000.00	4,000.00	1,300.00	4,500.00	500.00	500.00	15,535.00	Fuel
							0.00	
							0.00	
							0.00	
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1,135.00	4,400.00	4,400.00	3,200.00	8,700.00	800.00	500.00	**$23,135.00**	

Fuel – 2010

	Gallons	Cost	Average $/gallon
Unleaded	2,014.70	4,765.76	2.37
Diesel	1,836.09	4,350.03	2.37
Diesel-Off Road	654.30	1,443.76	2.21

Breakdown – Fuel Cost

	Parks	Water	Sewer	Garb	Streets	Storm	Cemetery
Unleaded	500	1,300	1,300	500	500	500	
Off Rd/Diesel	135	1,500	1,500	4,000	800		
TOTAL	735	4,000	4,000	4,500	1,300	500	500

Breakdown %

	Parks	Water	Sewer	Garb	Streets	Storm	Cemetery
Unleaded	10%	25%	25%	10%	10%	10%	
Diesel		10%	10%	75%	5%		
Off Rd/Diesel	20%	30%	30%		20%		

Professional Services - .410, .411 .412

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
	200.00	200.00					400.00	Backflow Testing
30,000.00	60,000.00	60,000.00	30,000.00	30,000.00			210,000.00	Plans
750.00	3,000.00	3,000.00	1,500.00	4,500.00	450.00	1,500.00	14,700.00	Union Negotiations (OGS paying $300.00)
							0.00	
							0.00	
							0.00	
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							0.00	
30,750.00	63,200.00	63,200.00	31,500.00	34,500.00	450.00	1,500.00	**$225,100.00**	

Professional Services - .410
Union Neg = 15,000

Budget Allocations

used 100% spread for wages

General	%	Fund	Cost/Fund
Finance	2		300
Parks	5	.001/.076	750
Streets	10	101	1,500
Cemetery	3	103	450
Water	20	400	3,000
Sewer	20	401	3,000
Garbage	30	402	4,500
Storm	10	406	1,500
TOTAL	**100**	**1,813**	**15,000**

Repair Maintenance - .480

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
	5,000.00						5,000.00	Pipe Repair Couplings
	2,500.00						2,500.00	Brass Pipe Fittings
	4,000.00						4,000.00	Seal Inside PRV Vaults
	5,000.00						5,000.00	D.I. Pipe 6" - 8" - 10" - 12"
	2,000.00						2,000.00	Meter Boxes
800.00							800.00	Sprinkler Heads - Osprey Park
	2,000.00	1,000.00					3,000.00	Test Meters at WTP
		420.00					420.00	Motors, Pumps, Auto Greasers
		18,000.00					18,000.00	Rebuild Screw Pumps
		200.00					200.00	Lawn Mower Maintenance
		8,000.00					8,000.00	Aeration Rotors Rebuild - Gearboxes
		2,250.00					2,250.00	WAS Pumps Rebuild
		4,000.00					4,000.00	Mixers Need to be Rebuilt this Year
		5,000.00					5,000.00	Blower Room
		2,000.00					2,000.00	Generator Service Contract
		200.00					200.00	Motor Belts Plant Motors
		2,000.00					2,000.00	Mech. Fine Screen/Brush & Hardware
		5,000.00					5,000.00	Telemetry Repair Lift Station/WWTP
200.00					200.00		400.00	Mower Blade
	2,000.00		4,000.00				6,000.00	Rock Stock Pile
							0.00	
1,000.00	22,500.00	48,070.00	4,000.00	0.00	200.00	0.00	**$75,770.00**	

Miscellaneous - .490

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
			4,000.00				4,000.00	Rock for gravel roads
	1,000.00	1,000.00					2,000.00	AmTest
	200.00	200.00					400.00	Back Flow
		6,000.00		46.00		1,362.00	6,046.00	Department of Ecology
	3,000.00						3,000.00	Department of Health
							0.00	AWWA Dues
							0.00	Certification Dues
	1,000.00	1,000.00					2,000.00	Calibrations; Meters & Lab Equip.
100.00							100.00	Pruning Class
							0.00	
							0.00	
							0.00	
							0.00	
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							0.00	
100.00	5,200.00	8,200.00	4,000.00	46.00	0.00	1,362.00	**$17,546.00**	

Capital Equipment - .640

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
		16,000.00					16,000.00	Lift Station Pump (rebuild/repair)
		1,000.00					1,000.00	Mag Meter, Digester
	4,500.00						4,500.00	Tough Book Laptop
				10,000.00			10,000.00	Dumpsters
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
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							0.00	
0.00	4,500.00	17,000.00	0.00	10,000.00	0.00	0.00	**$31,500.00**	

Capital Building - .062

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
							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**	

Equipment Reserve - 104

Parks	Water	Sewer	Streets	Garbage	Cemetery	Storm	Total	Item
5,350.00					5,350.00		10,700.00	Kubota 221 Mower
				30,000.00			30,000.00	Garbage Replacement Fund
	15,000.00						15,000.00	Pick-Up
			10,000.00				10,000.00	Sweeper
							0.00	
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5,350.00	15,000.00	0.00	10,000.00	30,000.00	5,350.00	0.00	**$65,700.00**	

Transfer Out of Funds

IT FUND BUDGET						
Description		**Amount**				
Professional Service	785 per month	9420				
Training	10 hrs @ $70	700				
Operating Supply	RAM	1500				
	VPM software	200				
Maintenance Contract	Springbrook	9580				
Capital Outlay	Printer replacement	2500				
	Water Plant wireless	1500				
Reserve funds	Future replacement	5000				
		30400				
	Fund Distribution	**Springbrook**	**Operating**	**Capital**	**Reserve**	**Total**
	General	4032	5000	1300	2250	12582
	Street	750	820	300	500	2370
	Water	1295	2000	1800	750	5845
	Sewer	2208	2000	300	750	5258
	Garbage	1295	2000	300	750	4345
		9580	11820	4000	5000	30400