SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET

ITEM NUMBER: PH-2

DATE: October 28, 2010

SUBJECT: 2011 Preliminary Budget – Public Hearing

CONTACT PERSON: Deborah Knight, City Administrator D. Knight

ISSUE:

The issue before the city council is to hold a public hearing on the 2011 Preliminary Budget. The city is required to notice the public hearing once a week for two consecutive weeks. The public hearing is required to take place between November 2 and November 13, 2010.

The public hearing will be opened at the meeting on October 28, 2010 to review the general fund, street fund , enterprise funds and capital budget. The public hearing will be continued to the meeting on November 18, 2010 to review the debt service funds, bond funds, and other miscellaneous accounts such as the cemetery trust fund, investment fund and community improvement fund.

STAFF RECOMMENDATION:

- Hold a public hearing on the preliminary budget.
- Continue the public hearing to the city council's November 18, 2010 meeting.

SUMMARY:

Attached is the preliminary 2011 General Fund Budget, Street Fund, Enterprise Funds and Capital Budget.

General Fund. The General Fund collects taxes, permit and use fees. Revenues are used to fund general governmental services including:

- Legislative (council and mayor)
- Executive (city administrator)
- Finance
- Grants and Economic Development
- Code enforcement, community development, and building
- Law enforcement and legal services
- Parks

Street Fund. The Street Fund collects taxes and utility taxes from electric, gas and telephone services. Revenues are used to fund street maintenance including sign maintenance, street sweeping, and snow and ice removal; street repair including grading and pot hole repair; and minor street and sidewalk improvements.

Enterprise Funds. The Enterprise Funds include water, sewer, garbage, cemetery and stormwater. Revenues are generated through rates or fees adopted by the city. Expenditures are incurred to maintain facilities and systems associated with city utilities.

Attachments to this report include:

A – General Fund Revenues and Expenditures
B – Enterprise Revenues and Expenditures
C – Staffing, salaries, benefits and department allocation assumptions

The Good News

The 2011 general fund budget presented to the city council has anticipated revenues of $1,763,195 and anticipated expenditures of $1,775,998. Expenditures exceed revenues by $5,805. The ending balance is not as high as anticipated as describe below under "challenges".

Revenues	$1,763,195
Expenditures	$1,757,390
Ending Fund Balance	**+ 5,805**

Overall, the City of Sultan is fortunate. The economic downturn which began in late 2008 continues to seriously affect cities and counties across Washington State dependent on sales tax revenues to provide services and balance their budgets.

Because the city's sales tax revenues are low ($56.42 per capita compared to a statewide average of $103.41), Sultan has been able to weather the current economic storm without having to cut levels of service.

In fact, over the last 2 years, Sultan residents have received increasing levels of service and a new commitment by the city to deliver services to neighborhoods. Much of the credit goes to the city council for making difficult decisions regarding contract services and user fees for water, sewer and garbage.

The other key factor has been a renewed commitment on the part of Sultan's citizens to give back to the community. The widely popular Adopt-a-Street and Graffiti Removal programs are just two examples of how citizens in Sultan are making a difference.

Because of the uncertain outcome of voter approved initiatives and the impact of declining assessed values on property tax collections, the proposed 2011 budget seeks maintain levels of service in parks and code enforcement while the economy continues its slow recovery. This is a challenge in a year with static or declining revenues. It can be done, but the city council will need to make some tough budget choices as described below.

The Challenge

Property Tax Estimates are lower than expected

Since the budget retreat on October 9, 2010 anticipated property tax revenues have **decreased** by approximately $60,631. This is a result of a reduction in assessed value that in turn caused the city to reach its maximum levy rate of $1.60/$1,000 of assessed value.

This issue was described under the public hearing and First Reading of Ordinance No. 1094-10 setting the property tax levy.

As described in the agenda cover, city staff recommend maintaining the general fund portion of the property tax levy at the $584,046 and reducing the property tax allocation to the street fund from $81,300 to $36,676.

In order to balance the street fund, staff recommend the following budget cuts:

- Street repair and maintenance - $10,000
- Intersection repair at Third Street and Bell - $10,000
- Cross walk improvements - $10,000
- Street improvements on East Main Street - $5,000
- Transfer out to equipment Replacement - $11,095

Expenditures are higher than expected

Workers Industrial Insurance

In addition, anticipated expenditures for salaries and wages have increased in anticipation of voter approval of Initiative 1082. Initiative 1082 would authorize employers to purchase private industrial insurance. It would also repeal language authorizing employers to assess their employees for one-half the amount the employer

is required to pay for the medical benefit portion of the premium. The entire premium for the medical benefit would be paid by the employer.

The anticipated impact to the general fund is approximately $7,500. City staff have made budget reductions in each department to cover the additional expenses. The specific reductions are identified in Attachment A. No specific service was cut rather small across the board reductions are recommended.

Salary and Benefit Distributions

At the budget retreat on October 9, 2010, the city council directed staff to remove the two seasonal parks employees from the preliminary budget. The anticipated savings was approximately $30,000. However, the preliminary budget had removed all other employees from park maintenance activities. In order to maintain park levels of services at even the current minimums, city staff reallocated public works staff time to the parks budget. The overall savings was approximately $13,600 not the anticpated $30,000.

DISCUSSION:

OVERVIEW OF THE GENERAL FUND

Following is a brief overview of the key revenues and expenditures proposed in the General Fund budget. Expenditures are based on direction provided by the city council at the budget retreat s in June and October. Attachment A details the sources of revenues and sources of expenses.

Revenues

General fund revenues are broken into six categories:

	2010 Adopted Budget	Proposed 2011	% Change
Taxes	$1,461,361	$1,470,277	
License and Permits	$35,075	$34,825	
Intergovernmental	$322,204	$144,098	
Charges for Services	$29,100	$23,100	
Fines and Penalties	$28,200	$26,200	
Miscellaneous	$85,219	$64,695	
Total	**$1,961,159**	**$1,763,195**	**-10%**

1. General Fund revenues have **decreased by $198,000** (approximately 10%) over the 2010 adopted budget.

   - Declining property tax revenues <$10,000> – The 2011 General Fund is built on the assumption the city **will not** receive the 1% increase allowed by Initiative 747 because the city will reach its maximum levy rate as a result of falling assessed values. In 2010 the city collected $12,000 in additional property taxes. There is no anticipated increase in 2011. City staff recommend reducing property tax allocations to the street fund in order to balance the General Fund

   - Grant funding <$113,000> - There are no state planning grants available in 2011 ($17,500). The COPS grant ($95,920) will be closed out in 2010.

   - Liquor excise tax and liquor board profits <$59,000> – The 2011 budget is built on the assumption that both Initiative 1100 and Initiative 1105 will pass eliminating liquor excise tax ($21,700) and liquor board profits ($37,488).

   - Investment Interest <$19,000> - Investment interest is expected to decline from $22,000 in 2010 to $3,000 in 2011.

2. Small Increase in Telephone B&O Tax. Staff evaluated tax revenue (property tax, sales tax, utility tax, etc.) assumptions for the last two years. Based on the two year average, the telephone B&O has been increased by $9,000.

3. License and Permits/Charges for Services

   Non-business permits have been decreased by $250. All other revenues are assumed to remain unchanged between 2010 and 2011.

4. Intergovernmental – Grants and Liquor Profits/Excise Tax

   As discussed above the COPS grant and state planning grants are not a part of the 2011 budget. The 2011 budget is built on the assumption that I-1100 and I-1105 will pass. Liquor excise tax and liquor profits are assumed to be zero.

5. Miscellaneous - Investment Interest.

   Code cities may now apportion some investment earnings from funds commingled for investment purposes to the general fund rather than the participating funds unless restricted by law (RCW 35.39.034). Utility funds, bond covenants or other provisions may require that the interest be allocated to the utility fund. In 2007 the City Council adopted a policy of allocating investment interest.

   Investment interest is anticipated to be non-existent in 2010. The federal government is intentionally keeping interest rates low to stimulate the economy.

Investment interest has dropped from $83,919 in 2007 to $22,000 in 2009 a 74% decrease. City staff anticipate collecting only $3,000 in investment interest 2011.

General Fund Expense

1. Cost of Living Adjustment

The City's bargaining agreement with the public works and clerical staff was ratified on October 9, 2008.

For the second time in recent history, the cost of living adjustment for the CPI-W June to June for the Seattle-Tacoma-Bremerton area will be -.1% which is a relief after the 6.2% increase in 2008.

Those city employees at the top of the pay scale will experience a pay decrease in 2011 for the second year. For the remaining staff, the approved step increase will be lower. Overall, salary and benefit expenses are approximately $1,590,754 an increase of $121,183 compared to 2010. The General Fund will contribute $280,190 to salaries and benefits in 2011.

2. Medical, Dental and Vision Coverage

Health insurance is a large cost driver for the city. The city is currently in negotiations with the Teamsters Union. The primary focus of the negotiations is changing medical plans. AWC, the city's medical insurance provider has notified the city that it is closing the city's medical plan effective December 31, 2011.

The new plans have lower premium costs - $568/month for an employee compared to $611/month. Switching medical plans could save the city $10,000/yr.

	2010 Change	2011 Change
Regence & Asuris	10% increase	13% increase
Group Health	6% increase	12% increase
WDS Dental	5.5% increase	8.5% increase
Willamette Dental	9.6% increase	9% increase
VSP Vision	0%	0%
Life	0%	0%
Long term disability	0%	0%
Employee assistant program	0%	5% insurance

3. Public Employee Retirement System Rates.

As a public employer, the city is required to contribute to the Public Employee Retirement System. The employer contribution rates will increase 3.3% in 2011.

Employer Contribution Rates[1] (Revised 8/17/10)					
	In Effect	Adopted		Projected	
	(9/1/10 - 6/30/11)	(7/1/11 - 6/30/12)	(7/1/12 - 6/30/13)	(7/1/13- 6/30/14)	(7/1/14- 6/30/15)
	2009-11[2,6]	2011-13[3]		2013-15[4]	
PERS Plans 1, 2, & 3					
Normal Cost	4.01%	4.70%	4.70%	6.08%	6.08%
Plan 1 UAAL	1.14%	3.75%	4.44%	5.28%	5.33%
DRS Expense Charge	0.16%	0.16%	0.16%	0.16%	0.16%
Total	5.31%	8.61%	9.30%	11.52%	11.57%

4. Initiative 1082 – Industrial Insurance

In addition, anticipated expenditures for salaries and wages have increased in anticipation of voter approval of Initiative 1082. Initiative 1082 would authorize employers to purchase private industrial insurance. It would also repeal language authorizing employers to assess their employees for one-half the amount the employer is required to pay for the medical benefit portion of the premium. The entire premium for the medical benefit would be paid by the employer.

The anticipated impact to the general fund is approximately $7,500. City staff have made budget reductions in each department to cover the additional expenses.

Operating Expenditures

1. Legislative. The legislative budget has **increased** $1,585 over the 2010 budget. At the budget retreat in June the city council discussed increasing travel funds in 2011 to cover expenses for the Association of Washington Cities conferences in January and June. There are funds to send a city delegation to Washington D.C. in 2011 to seek funding for capital projects.

   The 2011 recommended legislative budget does not include funding for council lap top computers. If the city council wants to pursue purchasing lap top computers, other budget expenditures will need to be reduced.

2. Executive. The city administrator's budget for 2011 is $31,413. The 2011 proposed budget is $1,951 **less** than the 2010 adopted budget.

3. Finance. The finance department budget has **decreased** by $861 from $47,381 in 2010 to $46,520 in 2011. Professional services and audit costs were reduced.

4. Grants and Economic Development. Grants and economic development will **decrease** by $4,311. Travel and training from $1,856 to $1,500. Economic Development will drop from $2,500 to $2,000. The city's successful Volunteer Program will receive $700 to support the appreciation dinner and other volunteer activities.

5. Legal Services. Legal services will **increase** from $56,324 to $85,944. The city council needed to amend the2010 budget in September to cover additional legal expenses associated with personnel and planning issues. Several of these issues are expected to continue into 2011.

6. Other Governmental Services. Other governmental services (OGS) budget includes those expenses that cannot be specifically allocated to a particular department. In 2009, staff noted that general office and operating supplies such as copy paper, toner, color printer cartridges, envelopes, etc. were being charged to grants, community development and the legislative budgets. These funds have been reallocated back to the OGS fund so they can be more easily tracked.

   The OGS fund will **decrease** by $4460 from $54,700 in 2010 to $50,240 in 2011.

7. Law Enforcement. The law enforcement budget will **decrease** from $1,082,608 in 2010 to $995,009 in 2010. Part of the decrease is the $95,000 in COPS grant. SNO-PAC fees will decrease from $80,655 to $68,000.

8. Law Enforcement Agency Fees. Jails fees are continuing to fall from a record high of $129,000 in 2008 to $68,000 in 2010. Prosecution services and court fees have also been reduced to better reflect current expenditures.

9. Code Enforcement. The 2011 budget maintains the .5 FTE community services officer. The community services officer provides animal control and code enforcement services. This has been an extremely successful combination of duties. The budget will decrease from $29,586 in 2010 to $25,413 in 2011.

10. Planning and Development. Hearing examiner fees ($1,500) are based on the expectation the city will complete one plat application permit in 2011. Professional Services will decrease from $86,500 to $33,000 as the city completes its work on the comprehensive plan. The department budget will **decrease** $238,964 in 2010 to $162,522 in 2011.

11. Building and Community Development. Building inspection and plan review services are provided under contract by Snohomish County since 2008. This is an extremely successful program. The city has not received any complaints about the inspection program since it started. The cost savings have been tremendous. The budget for Snohomish County plan review and inspection services is reduced from $25,000 in 2010 to $10,000 in 2011. The building division budget is **reduced** by $6,363 in 2011.

12. Library. There is funding for building insurance, repair and maintenance and utilities. Sno-Isle library does not pay to lease space in the community center. The city bills the library for utilities (approximately $6,200).

13. Parks and Recreation. The parks and recreation budget is **decreased** by $8,089 in 2011. The savings is a reduction in professional services ($30,000) for updating the Park, Recreation and Open Space Plan (PROS) in 2010. The PROS Plan will be adopted by the city council in December 2010. There is an operating transfer out to the Equipment Replacement Fund to fund a side arm mower.

ATTACHMENTS:

A – General Fund Revenues

B – Staffing, salaries, benefits and department allocation assumptions

2011 Prelimiarny Budget

Attachment A

Account	Description	2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-000-308-10-000	Beginning Fund Balance	$ 41,166.39	$ 94,726.18	$ -	$ -	$ -	$ -
001-000-311-10-000	Real and Personal Property Tax	$ 562,159.37	$ 572,959.24	$ 584,046.00	$ 584,046.00	$ 584,046.00	$ -
001-000-313-10-000	Local and Retail Sales and Use	$ 310,001.79	$ 276,000.10	$ 276,000.00	$ 276,000.00	$ 276,000.00	$ -
001-000-313-70-010	Sales Tax - Criminal Justice F	$ 69,027.96	$ 58,872.18	$ 58,837.00	$ 58,837.00	$ 58,837.00	$ -
001-000-316-41-000	B & O Electric	$ 126,020.44	$ 120,556.83	$ 127,000.00	$ 127,000.00	$ 127,000.00	$ -
001-000-316-43-000	B & O Gas	$ 66,138.34	$ 77,378.29	$ 83,000.00	$ 83,000.00	$ 83,000.00	$ -
001-000-316-46-000	Cable Franchise Fees	$ 42,071.64	$ 41,950.19	$ 47,570.00	$ 47,570.00	$ 47,570.00	$ -
001-000-316-46-001	B & O Cable	$ 57,960.74	$ 58,209.55	$ 58,350.00	$ 58,350.00	$ 58,350.00	$ -
001-000-316-47-000	B & O Telephone	$ 100,114.16	$ 121,736.99	$ 90,658.00	$ 99,724.00	$ 99,724.00	$ -
001-000-316-72-000	Water Utility Tax	$ 44,674.56	$ 43,387.10	$ 42,350.00	$ 42,350.00	$ 42,350.00	$ -
001-000-316-74-000	Sewer Utility Tax	$ 60,646.40	$ 61,731.69	$ 62,500.00	$ 62,500.00	$ 62,500.00	$ -
001-000-316-75-000	Garbage Utility Tax	$ 25,546.87	$ 29,281.19	$ 29,200.00	$ 29,200.00	$ 29,200.00	$ -
001-000-317-50-000	Gambling Tax	$ 2,278.94	$ 4,331.97	$ 1,650.00	$ 1,650.00	$ 1,650.00	$ -
001-000-319-16-000	Property Tax Interest	$ 542.94	$ 181.83	$ 200.00	$ 50.00	$ 50.00	$ -
001-000-321-90-000	Business License	$ 15,587.49	$ 16,483.33	$ 18,500.00	$ 18,500.00	$ 18,500.00	$ -
001-000-322-10-000	Buildings, Structures, Equipme	$ 39,999.86	$ 26,867.31	$ 10,500.00	$ 10,500.00	$ 10,500.00	$ -
001-000-322-10-010	Permits - Other	$ 8,967.00	$ 5,669.92	$ 5,125.00	$ 5,125.00	$ 5,125.00	$ -
001-000-322-30-000	Animal Licenses	$ 767.00	$ 495.00	$ 500.00	$ 500.00	$ 500.00	$ -
001-000-322-80-000	Penalties/Land Use Violations	$ -	$ -	$ -	$ -	$ -	$ -
001-000-322-90-000	Non-Business Permits	$ 293.25	$ -	$ 450.00	$ 200.00	$ 200.00	$ -
001-000-322-90-010	Alarm System Fees	$ -	$ -	$ -	$ -	$ -	$ -
001-000-331-16-000	Police Grants	$ -	$ -	$ 95,920.00	$ -	$ -	$ -
001-000-331-16-570	COPS Grant	$ -	$ 7,525.46	$ -	$ -	$ -	$ -
001-000-334-00-300	Records Management Grant	$ 5,084.80	$ 1,271.20	$ -	$ -	$ -	$ -
001-000-334-01-030	CTED - Planning Grants	$ -	$ -	$ 17,500.00	$ -	$ -	$ -
001-000-334-03-030	Flood Management Plan Grant	$ 1,082.63	$ 7,228.82	$ -	$ -	$ -	$ -
001-000-334-03-510	WSTC Mini Grants	$ -	$ -	$ 5,440.00	$ -	$ -	$ -
001-000-335-03-910	PUD Privilege Tax	$ 26,706.00	$ 26,642.00	$ 30,300.00	$ 30,300.00	$ 30,300.00	$ -
001-000-336-04-220	Local Government Assistance	$ 69,605.85	$ 74,730.66	$ 109,600.00	$ 109,600.00	$ 109,600.00	$ -
001-000-336-06-210	Criminal Justice Funding	$ 1,000.00	$ 1,005.81	$ 1,093.00	$ 1,097.00	$ 1,097.00	$ -
001-000-336-06-220	DCD Police Protection Grant	$ -	$ -	$ -	$ -	$ -	$ -
001-000-336-06-260	CJ Special Programs	$ 2,402.36	$ 2,497.64	$ 2,190.00	$ 2,201.00	$ 2,201.00	$ -
001-000-336-06-510	DUI Cities	$ 818.51	$ 1,488.36	$ 900.00	$ 900.00	$ 900.00	$ -
001-000-336-06-850	Equalization Sales Tax	$ -	$ -	$ -	$ -	$ -	$ -
001-000-336-06-870	City Hardship Assistance	$ -	$ -	$ -	$ -	$ -	$ -
001-000-336-06-940	Liquor Excise Tax	$ 21,803.99	$ 31,436.37	$ 21,773.00	$ -	$ -	$ -
001-000-336-06-950	Liquor Board Profits	$ 30,616.98	$ 22,106.75	$ 37,488.00	$ -	$ -	$ -
001-000-341-50-000	Sale of Maps/Publications	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ -
001-000-341-60-000	Certifications/Photocopies	$ 1,022.10	$ 244.95	$ 500.00	$ 500.00	$ 500.00	$ -
001-000-341-60-010	Law Enforcement Copies/Reports	$ 1,336.50	$ 50.00	$ -	$ -	$ -	$ -
001-000-341-91-000	Candidate Filing Fees	$ -	$ 90.00	$ -	$ -	$ -	$ -
001-000-341-96-000	Civil Service Testing	$ -	$ -	$ -	$ -	$ -	$ -
001-000-341-99-000	Passport Fees	$ 18,067.00	$ 10,990.00	$ 13,500.00	$ 10,000.00	$ 10,000.00	$ -
001-000-342-10-000	Law Enforcement - Service/Serv	$ 1,467.81	$ -	$ -	$ -	$ -	$ -
001-000-343-19-000	Other Environment Protection F	$ 1,000.00	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -
001-000-343-20-020	Prof. - Hearing Examiner	$ -	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -
001-000-343-20-030	Consultant Review Deposit	$ 34,591.31	$ 1,938.60	$ -	$ -	$ -	$ -
001-000-343-93-000	Animal Control Fees	$ 371.00	$ 309.00	$ 500.00	$ 500.00	$ 500.00	$ -
001-000-345-81-000	Zoning and Subdivision Fees	$ 10,190.00	$ 39,100.00	$ 5,000.00	$ 2,500.00	$ 2,500.00	$ -
001-000-345-83-000	Plan Check Fees	$ 18,470.95	$ 14,498.04	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
001-000-353-10-010	District Court	$ 53,054.16	$ 26,048.46	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
001-000-353-10-020	Local Infraction Refund	$ -	$ -	$ -	$ -	$ -	$ -
001-000-353-10-030	Violations Bureau	$ 3,545.35	$ 1,618.65	$ 3,000.00	$ 1,000.00	$ 1,000.00	$ -
001-000-354-10-000	Parking Infractions	$ -	$ -	$ -	$ -	$ -	$ -
001-000-359-90-000	Animal Control Fines	$ 475.00	$ 296.00	$ 200.00	$ 200.00	$ 200.00	$ -
001-000-361-11-000	investment Interest	$ 44,487.93	$ 13,232.50	$ 22,000.00	$ 3,000.00	$ 3,000.00	$ -
001-000-361-40-000	Sales Tax Interest	$ 1,217.42	$ 914.94	$ 1,025.00	$ 500.00	$ 500.00	$ -
001-000-362-40-000	Rents and Royalties	$ 45,285.86	$ 46,741.50	$ 52,644.00	$ 52,645.00	$ 52,645.00	$ -
001-000-367-11-010	Contributions/Donations	$ -	$ 2,302.28	$ -	$ -	$ -	$ -
001-000-367-11-020	WASPC Grants	$ -	$ -	$ -	$ -	$ -	$ -
001-000-369-20-000	Unclaimed Property	$ -	$ -	$ -	$ -	$ -	$ -
001-000-369-30-000	Confiscated and Forfeited Prop	$ 93.16	$ -	$ -	$ -	$ -	$ -
001-000-369-40-000	Judgements and Settlements	$ 5,844.00	$ 4,695.51	$ -	$ -	$ -	$ -
001-000-369-81-000	Cash Overages and Shortages	$ 35.00	$ (25.00)	$ -	$ -	$ -	$ -
001-000-369-90-000	NSF Check Fee	$ 1,550.00	$ 1,159.09	$ 1,500.00	$ 500.00	$ 500.00	$ -
001-000-369-90-010	Miscellaneous Income	$ 2,644.03	$ 20,380.76	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -
001-000-369-90-500	Administration Fees	$ 1,575.00	$ 1,050.00	$ 1,050.00	$ 1,050.00	$ 1,050.00	$ -
001-000-381-20-000	Interfund Loan Payment Receive	$ -	$ -	$ -	$ -	$ -	$ -
001-000-395-10-000	Sale of Fixed Assets	$ -	$ 1,489.88	$ -	$ -	$ -	$ -

2011 Prelimiarny Budget

Account	Description	2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-000-397-10-000	Operating Transfer In	$ -	$ 13,300.00	$ -	$ -	$ -	$ -
Total General Fund Revenues		**$ 1,979,409.84**	**$ 1,987,177.12**	**$ 1,961,159.00**	**$ 1,763,195.00**	**$ 1,763,195.00**	**$ -**

Legislative		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-005-511-60-100	Salaries and Wages	$ 3,514.00	$ 3,298.00	$ 3,720.00	$ 3,720.00	$ 4,962.00	$ 1,242.00
001-005-511-60-200	Benefits	$ 484.14	$ 252.34	$ 300.00	$ 285.00	$ 893.00	$ 608.00
001-005-511-60-310	Operating Supplies	$ 1,136.24	$ 2,182.03	$ 1,100.00	$ 250.00	$ 250.00	$ -
001-005-511-60-311	Office/Operating - Mayor	$ -	$ 36.56	$ 500.00	$ 500.00	$ 500.00	$ -
001-005-511-60-410	Professional Services	$ -	$ -	$ 500.00	$ 500.00	$ -	$ (500.00)
001-005-511-60-420	Communication	$ 192.17	$ -	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -
001-005-511-60-430	Travel and Seminars	$ 2,706.62	$ 4,225.98	$ 4,000.00	$ 5,000.00	$ 3,800.00	$ (1,200.00)
001-005-511-60-490	Miscellaneous	$ 34.00	$ -	$ 350.00	$ 350.00	$ 100.00	$ (250.00)
001-005-511-80-490	Voter Registration	$ 1,224.90	$ 1,426.49	$ 1,450.00	$ 3,000.00	$ 3,000.00	$ -
001-005-511-60-640	Capital Outlay - Equipment	$ 81.35	$ -	$ -	$ -	$ -	$ -
Total Legislative		**$ 9,373.42**	**$ 11,421.40**	**$ 13,120.00**	**$ 14,805.00**	**$ 14,705.00**	**$ (100.00)**
							$ -

Executive		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-010-513-10-100	Salaries and Wages	$ 49,194.37	$ 29,206.71	$ 20,587.60	$ 20,983.00	$ 20,983.00	$ -
001-010-513-10-200	Benefits	$ 14,751.87	$ 7,589.91	$ 5,710.07	$ 7,030.00	$ 6,913.00	$ (117.00)
001-010-513-10-320	Office Supplies	$ 97.76	$ 46.60	$ 100.00	$ 100.00	$ 100.00	$ -
001-010-513-10-420	Communication	$ -	$ -	$ -	$ -	$ -	$ -
001-010-513-10-430	Travel and Seminars	$ 5,071.55	$ 3,838.60	$ 6,300.00	$ 3,200.00	$ 3,200.00	$ -
001-010-513-10-490	Miscellaneous	$ 66.12	$ 129.00	$ 550.00	$ 100.00	$ 100.00	$ -
001-010-513-10-640	Capital Outlay - Equipment	$ 1,723.22	$ -	$ -	$ -	$ -	$ -
Total Executive		**$ 70,904.89**	**$ 40,810.82**	**$ 33,247.67**	**$ 31,413.00**	**$ 31,296.00**	**$ (117.00)**

Finance		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-015-514-23-100	Salaries and Wages	$ 13,672.20	$ 24,175.09	$ 24,880.79	$ 24,753.00	$ 25,995.00	$ 1,242.00
001-015-514-23-200	Benefits	$ 4,475.59	$ 8,196.66	$ 8,750.77	$ 10,239.00	$ 10,725.00	$ 486.00
001-015-514-23-310	Operating Supplies	$ 69.01	$ 172.48	$ -	$ -	$ -	$ -
001-015-514-23-320	Office Supplies	$ 1,510.45	$ 307.69	$ 750.00	$ 400.00	$ 300.00	$ (100.00)
001-015-514-23-411	Professional Services	$ 1,994.55	$ 4,022.23	$ 4,500.00	$ 3,600.00	$ 3,600.00	$ -
001-015-514-23-412	Audit Costs	$ 5,429.28	$ 3,631.89	$ 6,000.00	$ 4,000.00	$ 4,000.00	$ -
001-015-514-23-430	Travel and Seminars	$ 1,399.10	$ 1,055.59	$ 1,500.00	$ 1,500.00	$ 1,000.00	$ (500.00)
001-015-514-23-490	Miscellaneous	$ 700.91	$ 541.55	$ 500.00	$ 500.00	$ 500.00	$ -
001-015-514-23-491	Bank Fees	$ 563.00	$ 800.58	$ 500.00	$ 400.00	$ 400.00	$ -
001-015-514-78-461	Payment of Judgements and Sett	$ 727.08	$ -	$ -	$ -	$ -	$ -
001-015-514-23-640	Capital Outlay - Equipment	$ 70.00	$ 2,045.49	$ -	$ -	$ -	$ -
001-015-514-23-641	Records Management Grant	$ 1,867.17	$ 4,488.83	$ -	$ -	$ -	$ -
Total Finance		**$ 32,478.34**	**$ 49,438.08**	**$ 47,381.56**	**$ 45,392.00**	**$ 46,520.00**	**$ 1,128.00**

Grants/Economic Development		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs.
001-020-514-60-100	Salaries and Wages	$ 5,414.51	$ 18,421.86	$ 17,267.62	$ 14,915.00	$ 14,729.00	$ (186.00)
001-020-514-60-200	Benefits	$ 1,451.46	$ 4,979.44	$ 4,777.83	$ 4,868.00	$ 4,811.00	$ (57.00)
001-020-514-60-310	Operating Supplies	$ 40.77	$ -	$ -	$ -	$ -	$ -
001-020-514-60-311	Economic Development	$ -	$ 1,095.27	$ 2,500.00	$ 1,500.00	$ 2,000.00	$ 500.00
001-020-514-60-320	Office Supplies	$ 1,494.61	$ 1,258.29	$ 500.00	$ 200.00	$ 200.00	$ -
001-020-514-60-350	Small Tools/Minor Equipment	$ -	$ -	$ 50.00	$ 25.00	$ -	$ (25.00)
001-020-514-60-410	Professional Services	$ -	$ 308.00	$ 500.00	$ 50.00	$ 50.00	$ -
001-020-514-60-420	Communication	$ -	$ -	$ 200.00	$ 50.00	$ 50.00	$ -
001-020-514-60-430	Travel and Seminars	$ 633.07	$ 1,394.59	$ 1,856.00	$ 1,000.00	$ 1,500.00	$ 500.00
001-020-514-60-490	Miscellaneous	$ 204.57	$ 39.29	$ 100.00	$ 100.00	$ 100.00	$ -
001-020-514-60-491	Volunteer Program	$ -	$ 344.32	$ 700.00	$ 700.00	$ 700.00	$ -
001-020-514-60-640	Capital Outlay - Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Total Grants and Economic Development		**$ 9,238.99**	**$ 27,841.06**	**$ 28,451.45**	**$ 23,408.00**	**$ 24,140.00**	**$ 732.00**

Legal Services		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-025-515-20-100	Salaries and Wages	$ 3,434.20	$ 3,856.98	$ 3,619.26	$ 3,736.00	$ 3,736.00	$ -
001-025-515-20-200	Benefits	$ 1,107.93	$ 1,232.36	$ 1,204.89	$ 1,476.00	$ 1,458.00	$ (18.00)

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2011 Prelimiarny Budget

Account	Description	2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-025-515-20-410	Professional Services	$ 51,530.94	$ 79,892.23	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ -
001-025-515-20-420	Communication	$ -	$ -	$ -	$ -	$ -	$ -
001-025-515-20-430	Travel and Seminars	$ -	$ -	$ -	$ -	$ -	$ -
001-025-515-20-490	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
001-025-515-70-510	Crime Victim Services	$ 1,407.56	$ 572.09	$ 1,500.00	$ 750.00	$ 750.00	$ -
							$ -
001-030-516-10-310	Office Supplies	$ 2,584.97	$ 21.06	$ -	$ -	$ -	$ -
001-030-516-10-410	Professional Services	$ 18,243.57	$ 4,682.61	$ -	$ -	$ -	$ -
001-030-516-10-430	Travel and Seminars	$ 600.91	$ -	$ -	$ -	$ -	$ -
001-030-516-10-440	Advertising and Legal Notices	$ 343.00	$ 385.98	$ -	$ -	$ -	$ -
Total Legal Services		**$ 79,253.08**	**$ 90,643.31**	**$ 56,324.15**	**$ 85,962.00**	**$ 85,944.00**	**$ (18.00)**

Other Governmental Services		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-035-518-10-310	Office/Operating Supplies	$ 4,213.90	$ 3,107.48	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ -
001-035-518-10-340	Books and Periodicals	$ -	$ -	$ 750.00	$ 50.00	$ 50.00	$ -
001-035-518-10-350	Small Tools/Minor Equipment	$ 331.97	$ -	$ 200.00	$ 200.00	$ -	$ (200.00)
001-035-518-10-410	Professional Services	$ 464.90	$ 2,981.98	$ 2,050.00	$ 2,050.00	$ 2,050.00	$ -
001-035-518-10-420	Communication	$ 6,755.87	$ 10,453.93	$ 8,000.00	$ 7,000.00	$ 7,000.00	$ -
001-035-518-10-440	Advertising and Legal Notices	$ 5,515.71	$ 7,304.04	$ 4,500.00	$ 2,600.00	$ 2,000.00	$ (600.00)
001-035-518-10-450	Rentals	$ 959.25	$ 352.96	$ 500.00	$ 500.00	$ 500.00	$ -
001-035-518-10-460	Insurance	$ 16,386.00	$ 25,643.55	$ 18,500.00	$ 18,500.00	$ 18,500.00	$ -
001-035-518-10-470	Utilities	$ 4,563.91	$ 5,348.47	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -
001-035-518-10-480	Repair and Maintenance	$ 7,040.69	$ 3,609.55	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ -
001-035-518-10-490	Miscellaneous	$ 1,186.67	$ 1,163.93	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
001-035-519-90-490	Organization Dues	$ 3,100.36	$ 2,581.13	$ 2,500.00	$ 3,100.00	$ 3,100.00	$ -
001-035-518-10-530	Water Service interfund	$ -	$ -	$ -	$ 340.00	$ 340.00	$ -
001-035-518-10-620	Capital Outlay - Buildings	$ 7,567.33	$ 4,067.78	$ -	$ -	$ -	$ -
Total OGS		**$ 58,086.56**	**$ 66,614.80**	**$ 54,700.00**	**$ 51,040.00**	**$ 50,240.00**	**$ (800.00)**

Law Enforcement		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-040-521-20-100	Salaries and Wages	$ 408,514.36	$ 52,149.44	$ -	$ 1,137.00	$ 1,137.00	$ -
001-040-521-20-200	Benefits	$ 137,836.35	$ 12,125.34	$ -	$ 468.00	$ 468.00	$ -
001-040-521-20-210	Benefits - Disability insuranc	$ 17,488.80	$ 18,357.60	$ 21,850.00	$ 10,074.00	$ 21,683.00	$ 11,609.00
001-040-521-20-220	Uniforms	$ 1,402.28	$ -	$ -	$ -	$ -	$ -
001-040-521-20-230	Pre Employment Testing	$ 462.50	$ (25.00)	$ -	$ -	$ -	$ -
001-040-521-20-310	Operating Supplies	$ 4,610.85	$ 2,288.71	$ -	$ 300.00	$ 150.00	$ (150.00)
001-040-521-20-320	Office Supplies	$ 2,074.26	$ 119.08	$ 100.00	$ -	$ -	$ -
001-040-521-20-350	Small Tools/Minor Equipment	$ 291.35	$ -	$ -	$ -	$ -	$ -
001-040-521-20-360	Vehicle Operation/Maintenance	$ 25,809.49	$ 1,033.43	$ -	$ -	$ -	$ -
001-040-521-20-370	Vehicle Repair	$ 9,511.53	$ 1,271.05	$ -	$ -	$ -	$ -
001-040-521-20-380	Grant Programs	$ -	$ 21,099.36	$ 101,360.00	$ -	$ -	$ -
001-040-521-20-410	Professional Services	$ 59,120.91	$ 46,201.63	$ -	$ -	$ -	$ -
001-040-521-20-411	Professional Service - SnoCty	$ 102,460.65	$ 693,690.73	$ 862,143.00	$ 888,755.00	$ 888,755.00	$ -
001-040-521-20-420	Communication	$ 13,577.16	$ 1,920.09	$ -	$ 200.00	$ -	$ (200.00)
001-040-521-20-430	Travel and Seminars	$ 2,162.05	$ -	$ -	$ -	$ -	$ -
001-040-521-20-450	Rentals	$ 3,161.68	$ 3,301.41	$ -	$ -	$ -	$ -
001-040-521-20-460	insurance	$ 16,237.00	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
001-040-521-20-470	Utilities	$ 5,232.74	$ 2,268.65	$ -	$ -	$ -	$ -
001-040-521-20-480	Repair and Maintenance	$ 3,809.75	$ -	$ -	$ -	$ -	$ -
001-040-521-20-490	Miscellaneous	$ 1,049.48	$ 514.56	$ 1,500.00	$ 1,500.00	$ 500.00	$ (1,000.00)
001-040-521-78-461	Payment of Judgements and Sett	$ 250.00	$ 305.31	$ -	$ -	$ -	$ -
001-040-521-20-500	Intergovernmental - SNOPAC	$ 71,135.52	$ 91,964.80	$ 80,655.00	$ 68,000.00	$ 68,000.00	$ -
001-040-521-20-510	intergovernmental - Drug Task	$ -	$ -	$ 14,000.00	$ 13,316.00	$ 13,316.00	$ -
001-040-521-20-520	Vehicle Payment - interfund Lo	$ -	$ -	$ -	$ -	$ -	$ -
001-040-521-20-530	Water Service Interfund	$ -	$ -	$ -	$ -	$ -	$ -
001-040-521-20-640	Capital Outlay - Equipment	$ 1,734.43	$ 516.16	$ -	$ -	$ -	$ -
Total Law Enfocement		**$ 887,933.14**	**$ 949,102.35**	**$ 1,082,608.00**	**$ 984,750.00**	**$ 995,009.00**	**$ 10,259.00**
							$ -
Law Enforcement Agency Fees							
001-045-521-90-411	Professional Service - Court A	$ 20,708.75	$ 22,100.00	$ 20,400.00	$ 18,400.00	$ 18,400.00	$ -
001-045-521-90-412	Professional Services - Prosec	$ 17,571.59	$ 16,564.60	$ 18,000.00	$ 17,000.00	$ 17,000.00	$ -
001-045-521-90-491	Miscellaneous - Court Filing F	$ 16,405.23	$ 13,624.83	$ 15,000.00	$ 12,000.00	$ 12,000.00	$ -
001-045-521-90-492	Miscellaneous - Jail Fees	$ 129,527.58	$ 60,935.37	$ 90,000.00	$ 68,000.00	$ 68,000.00	$ -

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2011 Preliminary Budget

Account	Description	2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-045-521-90-500	State Violation Remittance	$ -	$ -	$ -	$ -	$ -	$ -
Total law Enforcement Agency Fees		$ 184,213.15	$ 113,224.80	$ 143,400.00	$ 115,400.00	$ 115,400.00	$ -

		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
Emergency Services							
001-050-525-50-310	Operating Supplies	$ -	$ -	$ 1,000.00	$ -	$ -	$ -
001-050-525-50-420	Communication	$ -	$ -	$ -	$ -	$ -	$ -
001-050-525-50-430	Travel and Seminars	$ -	$ -	$ -	$ -	$ -	$ -
001-050-525-50-480	Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
001-050-525-10-500	Department of Emergency Mgmt	$ -	$ 1,391.00	$ 4,825.00	$ 4,810.00	$ 4,810.00	$ -
Total Emergency		$ -	$ 1,391.00	$ 5,825.00	$ 4,810.00	$ 4,810.00	$ -
							$ -
001-055-531-70-500	Air Pollution	0	0	0	0	0	$ -

		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
Code Enforcement							
001-060-539-30-100	Salaries and Wages	$ 7,882.63	$ 13,818.03	$ 16,400.00	$ 24,525.00	$ 16,350.00	$ (8,175.00)
001-060-539-30-200	Benefits	$ 685.74	$ 1,885.37	$ 3,286.00	$ 7,701.00	$ 4,313.00	$ (3,388.00)
001-060-539-30-310	Office/Operating Supplies	$ 1,081.22	$ 1,767.07	$ 2,800.00	$ 2,700.00	$ 1,700.00	$ (1,000.00)
001-060-539-30-360	Vehicle Operation/Maintenance	$ -	$ 526.19	$ 1,500.00	$ 500.00	$ 500.00	$ -
001-060-539-30-370	Vehicle Repair	$ -	$ 33.52	$ 600.00	$ 300.00	$ 300.00	$ -
001-060-539-30-410	Professional Services	$ 5,452.00	$ 1,540.00	$ 3,000.00	$ 1,000.00	$ 1,000.00	$ -
001-060-539-30-430	Travel and Seminars	$ 858.06	$ -	$ 1,500.00	$ 1,000.00	$ 750.00	$ (250.00)
001-060-539-30-460	Insurance	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	$ -
001-060-539-30-640	Capital Outlay - Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Total Code Enf.		**$ 15,959.65**	**$ 19,570.18**	**$ 29,586.00**	**$ 38,226.00**	**$ 25,413.00**	**$ (12,813.00)**

		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
Planning and Dev.							
001-065-558-60-100	Salaries and Wages	$ 65,747.79	$ 86,122.75	$ 82,983.42	$ 82,998.00	$ 82,998.00	$ -
001-065-558-60-200	Benefits	$ 20,800.72	$ 27,458.53	$ 26,880.77	$ 32,611.00	$ 34,674.00	$ 2,063.00
001-065-558-60-310	Office/Operating Supplies	$ 3,512.47	$ 2,569.25	$ 1,000.00	$ 800.00	$ 350.00	$ (450.00)
001-065-558-60-340	Books and Periodicals	$ 43.40	$ 297.12	$ 200.00	$ 200.00	$ 200.00	$ -
001-065-558-60-341	PB Books and Periodicals	$ 166.85	$ 190.30	$ 200.00	$ 200.00	$ 200.00	$ -
001-065-558-60-350	Small Tools/Minor Equipment	$ -	$ -	$ 200.00	$ 200.00	$ 200.00	$ -
001-065-558-60-380	GMA Planning Grants	$ -	$ -	$ 17,500.00	$ -	$ -	$ -
001-065-558-60-411	Hearing Examiner Service	$ 2,150.50	$ 815.10	$ 5,500.00	$ 1,500.00	$ 1,500.00	$ -
001-065-558-60-412	Professional Services	$ 217,030.88	$ 102,107.50	$ 86,500.00	$ 33,000.00	$ 33,000.00	$ -
001-065-558-60-420	Communication	$ 5,974.48	$ 3,772.62	$ 4,500.00	$ 3,000.00	$ 3,000.00	$ -
001-065-558-60-430	Travel and Seminars	$ 841.63	$ 2,689.85	$ 4,900.00	$ 1,900.00	$ 1,000.00	$ (900.00)
001-065-558-60-431	PB Travel and Seminars	$ -	$ -	$ 600.00	$ 400.00	$ 400.00	$ -
001-065-558-60-440	Advertising and Legal Notices	$ 3,841.46	$ 1,579.42	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
001-065-558-60-490	Miscellaneous	$ 444.17	$ 179.18	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ -
001-065-558-60-500	SnoCty Plan/Building Service	$ 1,971.00	$ -	$ 5,000.00	$ 5,000.00	$ 2,500.00	$ (2,500.00)
001-065-558-60-640	Capital Outlay - Equipment	$ 1,952.66	$ -	$ -	$ -	$ -	$ -
Total Planning		**$ 324,478.01**	**$ 227,781.62**	**$ 238,964.19**	**$ 164,309.00**	**$ 162,522.00**	**$ (1,787.00)**

		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
Building							
001-070-559-60-100	Salaries and Wages	$ 36,985.09	$ 22,141.42	$ 20,503.62	$ 25,870.00	$ 25,870.00	$ -
001-070-559-60-200	Benefits	$ 6,409.45	$ 9,112.31	$ 9,067.00	$ 12,880.00	$ 15,537.00	$ 2,657.00
001-070-559-60-310	Operating Supplies	$ 1,795.02	$ 1,459.92	$ 1,500.00	$ 1,500.00	$ 500.00	$ (1,000.00)
001-070-559-60-340	Books and Periodicals	$ 102.47	$ 1,255.44	$ 200.00	$ 200.00	$ 200.00	$ -
001-070-559-60-341	PB Books and Periodical	$ -	$ -	$ -	$ -	$ -	$ -
001-070-559-60-350	Small Tools/Minor Equipment	$ (254.71)	$ 51.69	$ 300.00	$ 300.00	$ 100.00	$ (200.00)
001-070-559-60-360	Vehicle Operation/Maintenance	$ 340.25	$ -	$ 500.00	$ 500.00	$ 250.00	$ (250.00)
001-070-559-60-410	Professional Services	$ 4,370.57	$ 23,075.25	$ -	$ -	$ -	$ -
001-070-559-60-411	Flood Mitigation Study Grant	$ -	$ -	$ -	$ -	$ -	$ -
001-070-559-60-420	Communication	$ 1,607.83	$ 1,445.52	$ 500.00	$ 500.00	$ 500.00	$ -
001-070-559-60-430	Travel and Seminars	$ 425.50	$ 757.35	$ 3,250.00	$ 3,250.00	$ 1,500.00	$ (1,750.00)
001-070-559-60-431	PB Travel and Seminars	$ -	$ -	$ -	$ -	$ -	$ -
001-070-559-60-460	Insurance	$ -	$ -	$ -	$ -	$ -	$ -
001-070-559-60-480	Repair and Maintenance	$ -	$ -	$ 300.00	$ 300.00	$ 300.00	$ -

2011 Prelimiarny Budget

Account	Description	2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-070-559-60-490	Miscellaneous	$ (219.71)	$ 81.32	$ 400.00	$ 400.00	$ 400.00	$ -
001-070-559-60-500	SnoCty Plan/Building Service	$ 7,000.26	$ 2,838.00	$ 25,000.00	$ 10,000.00	$ 10,000.00	$ -
001-070-559-60-630	Hazard Mitigation Buyout Progr	$ -	$ -	$ -	$ -	$ -	$ -
001-070-559-60-640	Capital Outlay - Equipment	$ 5,440.66	$ 2,068.38	$ -	$ -	$ -	$ -
							$ -
001-075-562-50-500	Intergovernmental	$ 1,031.59	$ 1,356.21	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
Total Building		**$ 65,034.27**	**$ 65,642.81**	**$ 63,020.62**	**$ 57,200.00**	**$ 56,657.00**	**$ (543.00)**

Library		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-080-572-20-100	Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -
001-080-572-20-200	Benefits	$ -	$ -	$ -	$ -	$ -	$ -
001-080-572-20-310	Office/Operating Supplies	$ 258.95	$ 108.90	$ -	$ -	$ -	$ -
001-080-572-20-460	Insurance	$ -	$ -	$ 2,000.00	$ -	$ -	$ -
001-080-572-20-470	Utilities	$ 2,924.69	$ 7,863.73	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -
001-080-572-20-480	Repair and Maintenance	$ 1,382.57	$ 744.48	$ 200.00	$ 200.00	$ 200.00	$ -
001-080-572-20-500	Intergovernmental - SNOISLE	$ 70,675.00	$ -	$ -	$ -	$ -	$ -
001-080-572-20-530	Water Service interfund	$ -	$ -	$ -	$ -	$ -	$ -
001-080-572-20-620	Capital Outlay - Buildings	$ -	$ -	$ -	$ -	$ -	$ -
001-080-572-20-640	Capital Outlay - Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Total Library		**$ 75,241.21**	**$ 8,717.11**	**$ 8,200.00**	**$ 6,200.00**	**$ 6,200.00**	**$ -**

Parks and Rec		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-085-576-80-100	Salaries and Wages	$ 6,373.67	$ 32,855.14	$ 30,549.86	$ 59,115.00	$ 45,516.00	$ (13,599.00)
001-085-576-80-200	Benefits	$ 1,357.28	$ 7,608.07	$ 9,656.86	$ 17,818.00	$ 16,152.00	$ (1,666.00)
001-085-576-80-220	Uniforms	$ 319.75	$ 783.75	$ 1,200.00	$ 500.00	$ 500.00	$ -
001-085-576-80-310	Office/Operating Supplies	$ 2,115.82	$ 2,028.21	$ 1,800.00	$ 2,000.00	$ 2,000.00	$ -
001-085-576-80-320	Office Supplies	$ 1,219.09	$ 357.28	$ 500.00	$ 500.00	$ 500.00	$ -
001-085-576-80-350	Small Tools/Minor Equipment	$ 423.97	$ 755.52	$ 1,516.00	$ 200.00	$ 200.00	$ -
001-085-576-80-360	Vehicle Operation/Maintenance	$ 408.55	$ 582.39	$ 1,135.00	$ 1,100.00	$ 1,100.00	$ -
001-085-576-80-370	Vehicle Repair	$ 591.21	$ -	$ 400.00	$ 100.00	$ 100.00	$ -
001-085-576-80-410	Professional Services	$ -	$ -	$ 30,750.00	$ -	$ -	$ -
001-085-576-80-420	Communication	$ 405.62	$ 593.51	$ 500.00	$ 500.00	$ 500.00	$ -
001-085-576-80-430	Travel and Seminars	$ 87.32	$ 18.39	$ 150.00	$ 150.00	$ 150.00	$ -
001-085-576-80-450	Rentals	$ -	$ 642.26	$ 100.00	$ 500.00	$ 500.00	$ -
001-085-576-80-460	Insurance	$ 7,497.00	$ -	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
001-085-576-80-470	Utilities	$ 3,295.94	$ 2,605.86	$ 2,500.00	$ 3,000.00	$ 3,000.00	$ -
001-085-576-80-480	Repair and Maintenance	$ 1,169.22	$ 2,773.38	$ 1,500.00	$ 5,000.00	$ 2,500.00	$ (2,500.00)
001-085-576-80-490	Miscellaneous	$ -	$ 96.10	$ 100.00	$ 100.00	$ 100.00	$ -
001-085-576-80-630	Capital Outlay - Improvements	$ -	$ -	$ 200.00	$ 5,000.00	$ -	$ (5,000.00)
001-085-576-80-640	Capital Outlay - Equipment	$ 1,043.51	$ 206.46	$ -	$ 2,000.00	$ 2,000.00	$ -
001-085-581-20-780	Interfund Loan Payment Issued	$ -	$ -	$ -	$ -	$ -	$ -
001-085-592-22-820	Interfund interest Payment Iss	$ -	$ -	$ -	$ -	$ -	$ -
001-085-597-55-000	Operating Transfer Out	$ -	$ 5,000.00	$ 5,350.00	$ 5,000.00	$ 5,000.00	$ -
Total Parks and Rec		**$ 26,307.95**	**$ 56,906.32**	**$ 91,407.72**	**$ 106,083.00**	**$ 83,318.00**	**$ (22,765.00)**

		2008 Actual	2009 Actual	2010 Adopted	2011 Requested	2011 Proposed	Change Requested vs. Proposed
001-090-581-20-780	Interfund Loan Payment Issued	42000	42000	42000	42000	42000	$ -
001-090-592-22-820	Interfund Interest Payment Iss	4181	3499.6	500	5000	5000	$ -
001-090-597-55-000	Operating Transfer Out	0	2000	17582	0	8216	$ 8,216.00

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ATTACHMENT B-1

2011 SALARY/BENEFIT DISTRIBUTION		UPDATED 09/28/2010				FOR BUDGET PURPOSES ONLY					
		% Increase	-0.0100								
CLASSIFICATION	CURRENT WAGE	2011 WAGE	2011 MONTHLY	2011 ANNUAL	FICA 0.0765	SDI 0.2169	EMP SEC 0.0180	MED/DENT 1.15	RETIRE 0.0845	TOTAL BENEFITS	TOTAL SAL/BEN
CITY ADMINISTRATOR	50.95	50.44	8743.02	104916.24	8026.09	451.15	1888.49	15333.03	8865.42	34564.19	139480.43
CITY CLERK/DEP. FIN.	36.29	35.93	6227.36	74728.37	5716.72	451.15	1345.11	15333.03	6314.55	29160.56	103888.93
DIRECTOR OF COM DEV	45.06	44.61	7732.30	92787.55	7098.25	451.15	1670.18	15203.61	7840.55	32263.73	125051.29
UTILITY CLERK	18.41	18.23	3159.16	37909.87	2900.11	451.15	682.38	11700.04	3203.38	18937.06	56846.93
UTILITY CLERK	18.41	18.23	3159.16	37909.87	2900.11	451.15	682.38	8168.16	3203.38	15405.18	53315.05
GRANT ADMIN.	28.61	28.32	4909.48	58913.71	4506.90	451.15	1060.45	8247.60	4978.21	19244.31	78158.02
ADMIN. ASSIT/UT	24.11	23.87	4137.28	49647.31	3798.02	451.15	893.65	14982.53	4195.20	24320.55	73967.86
PERMIT TECH.	21.91	21.69	3759.76	45117.07	3451.46	451.15	812.11	21697.46	3812.39	30224.57	75341.64
TOTAL CLERICAL	$243.75	$241.31	$41,827.50	$501,930.00	$38,397.65	$3,609.22	$9,034.74	$110,665.46	$42,413.09	$204,120.15	$706,050.15
						1.07310					
PUBLIC WORKS DIR	41.00	43.66	7567.73	90812.80	6947.18	2232.05	1634.63	8247.60	7673.68	26735.14	117547.94
FIELD/WWTP SUPERVISOR	35.33	34.98	6062.63	72751.54	5565.49	2232.05	1309.53	8247.60	6147.50	23502.17	96253.71
WWTP OPERATOR	29.31	29.02	5609.93	74863.60	5727.07	2232.05	1347.54	15333.03	6325.97	30965.66	105829.26
WATER SYSTEM MANAGER	29.31	29.02	5609.93	74863.60	5727.07	2232.05	1347.54	15333.03	6325.97	30965.66	105829.26
WATER PLANT ASSISTANT	23.79	23.55	4553.41	60764.42	4648.48	2232.05	1093.76	21697.46	5134.59	34806.34	95570.76
WWTP OPERATOR	23.79	23.55	4082.36	55111.91	4216.06	2232.05	992.01	8247.60	4656.96	20344.68	75456.59
UTILITY WORKER	22.68	22.45	4340.95	52091.42	3984.99	2232.05	937.65	8247.60	4401.73	19804.01	71895.44
UTILITY WORKER	19.60	19.40	3363.36	40360.32	3087.56	2232.05	726.49	21697.46	3410.45	31154.01	71514.33
UTILITY WORKER	19.60	19.40	3363.36	40360.32	3087.56	2232.05	726.49	15333.03	3410.45	24789.58	65149.90
ANIMAL CONTROL	15.88	15.72	1362.50	16350.05	1250.78	1116.02	294.30	270.36	1381.58	4313.04	20663.09
PART TIME HELP Per Emp	15.88	15.72	2719.77	13598.84	1040.31	928.23	244.78	0.00	0.00	2213.32	15812.16
TOTAL UTILITY	$276.17	$276.48	$48,635.94	$591,928.82	$45,282.55	$22,132.69	$10,654.72	$122,654.77	$48,868.88	$249,593.61	$841,522.44
MAYOR	0.00	0.00	500.00	6000.00	459.00	0.00	0.00	0.00	0.00	459.00	6459.00
COUNCIL 1	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 2	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 3	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 4	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 5	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 6	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
COUNCIL 7	0.00	0.00	150.00	1800.00	137.70	0.00	0.00	0.00	0.00	137.70	1937.70
TOTAL COUNCIL	0.00	0.00	1550.00	18600.00	1422.90	0.00	0.00	0.00	0.00	1422.90	20022.90
TOTAL PAYROLL	$519.92	$517.79	$92,013.44	$1,112,458.82	$85,103.10	$25,741.90	$19,689.46	$233,320.23	$91,281.97	$455,136.66	$1,567,595.48

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PAYROLL DISTRIBUTION		SALARIES FOR 2011										
CLASSIFICATION	TOTAL	PARK PROJECTS	STREET PROJECT	PARKS	STREET	CEMETERY	UT WATER	UT SEWER	GARBAGE	STORMWATER	BUILDING	TOTAL
	WAGES	FUND 105	FUND 303	576.00	542.00	536.10	534.80	535.80	537.80		MAINT	DIST.
MAYOR/COUNCIL (7)	0.00				3720.00		3720.00	3720.00	3720.00			14880.00
ADMINISTRATOR	0.00			5245.81	15737.44		20983.25	20983.25	20983.25			83932.99
CITY CLERK/DEP FIN	0.00		0.00		7472.84	373.64	14945.67	14945.67	14945.67			52683.50
UTILITY CLERK	37909.87						11372.96	11372.96	11372.96			34118.88
PERMIT TECH	0.00				2255.85		2255.85	2255.85				6767.56
GRANT ADMIN.	58913.71		14728.43				14728.43	14728.43				44185.28
ADMIN. ASSIT/UT	49647.31			2482.37	2482.37	2482.37	12411.83	11915.35	14894.19	496.47		47164.94
UTILITY CLERK	37909.87						11372.96	11372.96	11372.96			34118.88
PUBLIC WORKS DIR	90812.80		908.13	3632.51	9081.28	1816.26	27243.84	27243.84	16346.30	4540.64		90812.80
FIELD/WWTP SUPERVISOR	72751.54	0.00	727.52	7275.15	7275.15	5092.61	14550.31	18187.89	14550.31	5092.61		72751.54
WWTP OPERATOR	74863.60							74863.60	0.00			74863.60
WATER SYSTEM MANAGER	74863.60					0.00	74863.60					74863.60
WATER PLANT OPERATOR	60764.42						60764.42	0.00	0.00			60764.42
WWTP OPERATOR	55111.91							55111.91	0.00			55111.91
UTILITY WORKER	52091.42			5209.14	18232.00	1041.83	2083.66	2604.57	15627.43	6771.88	520.91	52091.42
UTILITY WORKER	40360.32			4036.03	6054.05	2018.02	2018.02	2018.02	24216.19			40360.32
ENGINEER	0.00	0.00	0.00				0.00	0.00				0.00
UTILITY WORKER	40360.32			4036.03	6054.05	2018.02	2018.02	2018.02	24216.19			40360.32
COMMUNITY DEV DIR	0.00				7423.00		7423.00	7423.00				22269.01
PT SUMMER WORKER	13598.84			6799.42	2719.77	271.98	815.93	679.94	1359.88	679.94	271.98	13598.84
	759959.53	0.00	16364.07	38716.47	88507.79	15114.71	283571.74	281445.26	173605.34	17581.55	792.89	915699.83

CLASSIFICATION	TOTAL	FINANCE	GRANTS	LEGISLATIVE	EXECUTIVE	LEGAL	LAW	CODE	PLAN	BUILDING	TOTAL
	WAGES	514.23	514.00	511.10	513.10	515.10	521.00	539.30	558.60	559.60	
ADMINISTRATOR	104916.24				20983.25						20983.25
CITY CLERK/DEP FIN	74728.37	18308.45				3736.42					22044.87
GRANTS	0.00		14728.43								14728.43
UTILITY CLERK	0.00	3790.99									3790.99
COMMUNITY DEV DIR	92787.55								64951.29	5567.25	70518.54
UTILITY CLERK	0.00	2653.69					1137.30				3790.99
PERMIT TECH	45117.07								18046.83	20302.68	38349.51
PW ADMIN ASST	0.00	1241.18		1241.18						0.00	2482.37
ANIMAL CONTROL	16350.05							16350.05			16350.05
MAYOR/COUNCIL (7)	18600.00			3720.00							3720.00
TOTALS	352499.28	25994.31	14728.43	4961.18	20983.25	3736.42	1137.30	16350.05	82998.11	25869.93	196758.98
TOTAL PAYROLL	1112458.81	1112458.81									

PAYROLL DISTRIBUTION CLASSIFICATION	BENEFITS 2011 TOTAL BENEFITS	PARK PROJECTS FUND 105	STREET PROJECTS FUND 303	PARKS 576.00	STREET 542.00	CEMETERY 536.10	UT WATER 534.80	UT SEWER 535.80	GARBAGE 537.80	STORMWATER	BUILDING MAINT	TOTAL DIST.
MAYOR/COUNCIL (7)	0.00				284.58		284.58	284.58	284.58			1138.32
ADMINISTRATOR	0.00			1728.21	5184.63		6912.84	6912.84	6912.84			27651.35
CITY CLERK/DEP FIN	0.00		0.00		2916.06	145.80	5832.11	5832.11	5832.11			20558.19
UTILITY CLERK	18937.06						5681.12	5681.12	5681.12			17043.35
PERMIT TECH	0.00				1511.23		1511.23	1511.23				4533.69
GRANT ADMIN.	19244.31		4811.08				4811.08	4811.08				14433.23
ADMIN. ASSIT/UT	24320.55			1216.03	1216.03	1216.03	6080.14	5836.93	7296.17	243.21		23104.52
UTILITY CLERK	15405.18						4621.55	4621.55	4621.55			13864.66
PUBLIC WORKS DIR	26735.14		267.35	1069.41	2673.51	534.70	8020.54	8020.54	4812.33	1336.76		26735.14
FIELD/WWTP SUPERVISOR	23502.17	0.00	235.02	2350.22	2350.22	1645.15	4700.43	5875.54	4700.43	1645.15		23502.17
WWTP OPERATOR	30965.66							30965.66	0.00			30965.66
WATER SYSTEM MANAGER	30965.66					0.00	30965.66					30965.66
WATER PLANT OPERATOR	34806.34						34806.34	0.00	0.00			34806.34
WWTP OPERATOR	20344.68							20344.68	0.00			20344.68
UTILITY WORKER	19804.01			1980.40	6931.40	396.08	792.16	990.20	5941.20	2574.52	198.04	19804.01
UTILITY WORKER	31154.01			3115.40	4673.10	1557.70	1557.70	1557.70	18692.41			31154.01
ENGINEER	0.00	0.00	0.00				0.00	0.00				0.00
UTILITY WORKER	24789.58			2478.96	3718.44	1239.48	1239.48	1239.48	14873.75			24789.58
COMMUNITY DEV DIR					2581.10		2581.10	2581.10				7743.30
PT SUMMER WORKER	2213.32			1106.66	442.66	44.27	132.80	110.67	221.33	110.67	44.27	2213.32
	323187.67	0.00	5313.45	15045.28	34482.96	6779.21	120530.86	107177.01	79869.82	5910.30	242.31	375351.19

CLASSIFICATION	TOTAL WAGES	FINANCE 514.23	GRANTS 514.00	LEGISLATIVE 511.10	EXECUTIVE 513.10	LEGAL 515.10	LAW 521.00	CODE 539.30	PLAN 558.60	BUILDING 559.60	TOTAL
ADMINISTRATOR	34564.19				6912.84						6912.84
CITY CLERK/DEP FIN	29160.56	7144.34				1458.03					8602.37
GRANTS			4811.08								4811.08
UTILITY CLERK		1893.71									1893.71
COMMUNITY DEV DIR	32263.73								22584.61	1935.82	24520.43
UTILITY CLERK	0.00	1078.36					462.16				1540.52
PERMIT TECH	30224.57								12089.83	13601.06	25690.88
PW ADMIN ASST	0.00	608.01		608.01						0.00	1216.03
ANIMAL CONTROL	4313.04							4313.04			4313.04
MAYOR/COUNCIL (7)	1422.90			284.58							284.58
TOTALS	131948.99	10724.42	4811.08	892.59	6912.84	1458.03	462.16	4313.04	34674.44	15536.88	79785.47
TOTAL PAYROLL	455136.66	455136.66									

SALARY AND BENEFIT DISTRIBUTION FOR 2011

ENTERPRISE AND CAPITAL FUNDS

Percentage Distribution by Fund

CLASSIFICATION	TOTAL WAGES	PARK PROJECTS FUND 105	STREET PROJECTS FUND 303	PARKS 576.00	STREET 542.00	CEMETERY 536.10	UT WATER 534.80	UT SEWER 535.80	GARBAGE 537.80	STORM WATER	BUILDING MAINT.	TOTAL DIST.
MAYOR/COUNCIL (7)	0.00				20.00		20.00	20.00	20.00			80.00
ADMINISTRATOR	0.00			5.00	15.00		20.00	20.00	20.00			80.00
CITY CLERK/DEP FIN	0.00	0.00	0.00		10.00	0.50	20.00	20.00	20.00			70.50
UTILITY CLERK	100.00						30.00	30.00	30.00			90.00
PERMIT TECH	0.00				5.00		5.00	5.00				15.00
GRANT ADMIN.	100.00	0.00	25.00				25.00	25.00		0.00		75.00
ADMIN. ASSIT/UT	100.00			5.00	5.00	5.00	25.00	24.00	30.00	1.00		95.00
UTILITY CLERK	100.00						30.00	30.00	30.00			90.00
PUBLIC WORKS DIR	100.00		1.00	4.00	10.00	2.00	30.00	30.00	18.00	5.00		100.00
FIELD/WWTP SUPERVISOR	100.00	0.00	1.00	10.00	10.00	7.00	20.00	25.00	20.00	7.00		100.00
WWTP OPERATOR	100.00							100.00	0.00			100.00
WATER SYSTEM MANAGER	100.00					0.00	100.00					100.00
WATER PLANT OPERATOR	100.00						100.00		0.00			100.00
UTILITY WORKER	100.00			10.00	35.00	2.00	4.00	5.00	30.00	13.00	1.00	100.00
WWTP OPERATOR	100.00			0.00		0.00	0.00	100.00	0.00			100.00
UTILITY WORKER	100.00			10.00	15.00	5.00	5.00	5.00	60.00			100.00
ENGINEER	0.00	0.00	0.00				0.00	0.00				0.00
UTILITY WORKER	100.00			10.00	15.00	5.00	5.00	5.00	60.00	0.00		100.00
COMMUNITY DEV DIR	0.00				8.00		8.00	8.00				24.00
PT PARK WORKER	0.00			0.00								0.00
PT SUMMER WORKERS	100.00			50.00	20.00	2.00	6.00	5.00	10.00	5.00	2.00	100.00
	1400.00	0.00	27.00	104.00	168.00	28.50	453.00	457.00	348.00	31.00		1619.50

GENERAL FUND

CLASSIFICATION	TOTAL WAGES	FINANCE 514.23	GRANTS 514.00	LEGISLATIVE 511.10	EXECUTIVE 513.10	LEGAL 515.10	LAW 521.00	CODE 539.30	PLAN 558.60	BUILDING 559.60		TOTAL
ADMINISTRATOR	100.00				20.00							20.00
CITY CLERK/DEP FIN	100.00	24.50				5.00						29.50
GRANTS	0.00		25.00									25.00
UTILITY CLERK	0.00	10.00										10.00
UTILITY CLERK	0.00	7.00					3.00					10.00
PW ADMIN ASST	0.00	2.50		2.50						0.00		5.00
COMMUNITY DEV DIR	100.00								70.00	6.00		76.00
PERMIT TECH	100.00								40.00	45.00		85.00
ANIMAL CONTROL	100.00							100.00				100.00
MAYOR/COUNCIL (7)	100.00			20.00								20.00
TOTALS	600.00	44.00	25.00	22.50	20.00	5.00	3.00	100.00	110.00	51.00		380.50
TOTAL PAYROLL	2000.00	2000.00										