

2009

Miscellaneous Funds



**SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET**

DATE: October 18, 2008

ITEM #: Budget Workshop

SUBJECT: 2009 Budget

CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

SUMMARY:

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

107 Drug Enforcement Fund:

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

Revenues: \$1,050 Fund reserves

Expense: \$1,050 Drug Task Force annual fee

203 Limited GO Tax Bond Fund:

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

Revenues: \$125,000 REET Funds

Expense: \$124,757 Bond principal and interest

205 Police GO Bond Fund:

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

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

Expenses: \$30,895 Bond principal and interest

207 LID Bond Fund:

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

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

Expense: \$560,000 Bond principal and interest

403 Water Revenue Bond Fund:

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

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

Revenue: \$100,000 operating transfer in Water (400) and Sewer (401)
 \$ 1,500 investment interest
 \$ 59,000 fund reserves

Expense: \$127,070 Bond principal and interest

412 Water Debt Service Fund:

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

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

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

Expense: \$151,151 Loan principal and interest

413 Sewer Debt Service Fund:

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

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

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

Expense: \$378,186 Loan principal and interest

621 Cemetery Trust Fund:

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

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

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

Expense: There are no budgeted expenditures.

	2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
					104	CR EQUIPMENT FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	0.00	138,693.66	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	138,693.66		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
					R10	Taxes					
	25,562.22	0.00	0.00	0.00	316-41-000	Utility Tax Electrical	0.00	0.00	0.00	0.00	0.00
	9,632.27	0.00	0.00	0.00	316-43-000	Utility Tax Gas	0.00	0.00	0.00	0.00	0.00
	12,095.30	0.00	0.00	0.00	316-47-000	Utility Tax Telephone	0.00	0.00	0.00	0.00	0.00
	47,289.79	0.00	0.00	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
82					R60	Miscellaneous Revenues					
	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	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		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
	14,745.52	0.00	0.00	0.00	395-10-010	Sale of Fixed Assets - Police	0.00	0.00	0.00	0.00	0.00
	0.00	110,000.00	54,500.00	0.00	397-10-010	Operating Transfer In - 402/401	0.00	0.00	0.00	30,000.00	0.00
	0.00	8,223.69	0.00	0.00	395-10-020	Sale of Fixed Assets - Utilit	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	397-10-020	Operating Transfer In - 402	0.00	0.00	0.00	25,000.00	0.00
	0.00	0.00	0.00	0.00	397-10-030	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
	14,745.52	118,223.69	54,500.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	55,000.00	0.00
	62,035.31	118,223.69	54,500.00	138,693.66		REVENUES TOTALS:	0.00	0.00	0.00	55,000.00	0.00
					104	Cumulative Reserve Equipment					
					E60	Capital Outlays					

2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
0.00	28,938.00	45,000.00	0.00	538-10-640	Equipment - Vehicles (Utility)	0.00	0.00	0.00	30,000.00	0.00
56,477.20	(190.40)	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
<u>56,477.20</u>	<u>28,747.60</u>	<u>45,000.00</u>	<u>0.00</u>		Capital Outlays Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
				E90	Interfund Services					
0.00	7,715.91	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	7,715.91	0.00	0.00		Interfund Services Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>56,477.20</u>	<u>36,463.51</u>	<u>45,000.00</u>	<u>0.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
56,477.20	36,463.51	45,000.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	30,000.00	0.00
<u>(56,477.20)</u>	<u>(36,463.51)</u>	<u>(45,000.00)</u>	<u>0.00</u>		Cumulative Reserve Equipment T	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(30,000.00)</u>	<u>0.00</u>
				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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
62,035.31	118,223.69	54,500.00	138,693.66		FUND REVENUES	0.00	0.00	0.00	55,000.00	0.00
56,477.20	36,463.51	45,000.00	0.00		FUND EXPENSES	0.00	0.00	0.00	30,000.00	0.00
<u>5,558.11</u>	<u>81,760.18</u>	<u>9,500.00</u>	<u>138,693.66</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				203	LIMITED GO TAX BOND FUND					
				R01	Beginning Fund Balance					
0.00	0.00	62,000.00	63,362.21	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	62,000.00	63,362.21		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
3,280.21	2,704.39	0.00	1,038.74	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	362-50-000	Rental Income (Post Office)	0.00	0.00	0.00	0.00	0.00
3,280.21	2,704.39	0.00	1,038.74		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R80	Nonrevenues					
135,000.00	119,000.00	100,000.00	0.00	382-20-000	Interfund Transfer (301/302) REEST FUNDS	0.00	0.00	0.00	125,000.00	0.00
135,000.00	119,000.00	100,000.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	125,000.00	0.00
138,280.21	121,704.39	162,000.00	64,400.95		REVENUES TOTALS:	0.00	0.00	0.00	125,000.00	0.00
				203	Limited Tax Bond					
				E40	Other Services and Charges					
303.50	303.50	350.00	303.50	596-22-410	Professional Services	0.00	0.00	0.00	310.00	0.00
303.50	303.50	350.00	303.50		Other Services and Charges Totals:	0.00	0.00	0.00	310.00	0.00
				E70	Debt Service - Principal					
60,000.00	65,000.00	70,000.00	0.00	591-80-700	Bond Payment - Principal	0.00	0.00	0.00	75,000.00	0.00
60,000.00	65,000.00	70,000.00	0.00		Debt Service - Principal Totals:	0.00	0.00	0.00	75,000.00	0.00
				E80	Debt Service - Interest					
57,550.00	55,120.00	52,423.00	26,211.25	592-80-800	Bond Payment - Interest	0.00	0.00	0.00	49,447.00	0.00
57,550.00	55,120.00	52,423.00	26,211.25		Debt Service - Interest Totals:	0.00	0.00	0.00	49,447.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		EXPENDITURES TOTALS:	0.00	0.00	0.00	124,757.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		DEPT EXPENSES	0.00	0.00	0.00	124,757.00	0.00
(117,853.50)	(120,423.50)	(122,773.00)	(26,514.75)		Limited Tax Bond Totals:	0.00	0.00	0.00	(124,757.00)	0.00
				900	Ending Fund Balance					

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00	E95	Ending Fund Balance					
				508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
138,280.21	121,704.39	162,000.00	64,400.95		FUND REVENUES	0.00	0.00	0.00	125,000.00	0.00
117,853.50	120,423.50	122,773.00	26,514.75		FUND EXPENSES	0.00	0.00	0.00	124,757.00	0.00
20,426.71	1,280.89	39,227.00	37,886.20		Ending Fund Balance Totals:	0.00	0.00	0.00	243.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				205	POLICE GO BOND FUND					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	16,034.37	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	16,034.37		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
31,687.28	30,833.92	31,045.00	30,382.42	311-11-000	Property Tax	0.00	30,595.00	30,595.00	30,595.00	0.00
31,687.28	30,833.92	31,045.00	30,382.42		Taxes Totals:	0.00	30,595.00	30,595.00	30,595.00	0.00
				R60	Miscellaneous Revenues					
668.26	1,115.88	350.00	456.78	361-11-000	Investment Interest	0.00	765.00	765.00	765.00	0.00
668.26	1,115.88	350.00	456.78		Miscellaneous Revenues Totals:	0.00	765.00	765.00	765.00	0.00
32,355.54	31,949.80	31,395.00	46,873.57		REVENUES TOTALS:	0.00	31,360.00	31,360.00	31,360.00	0.00
				205	GO Emergency Service					
				E40	Other Services and Charges					
0.00	0.00	350.00	303.50	591-80-410	Professional Services	0.00	300.00	300.00	300.00	0.00
0.00	0.00	350.00	303.50		Other Services and Charges Totals:	0.00	300.00	300.00	300.00	0.00
				E70	Debt Service - Principal					
15,000.00	15,000.00	15,000.00	0.00	591-80-700	Bond Payment - Principal	0.00	15,000.00	15,000.00	15,000.00	0.00
15,000.00	15,000.00	15,000.00	0.00		Debt Service - Principal Totals:	0.00	15,000.00	15,000.00	15,000.00	0.00
				E80	Debt Service - Interest					
16,862.50	16,465.00	16,045.00	8,022.50	591-80-800	Bond Payment - Interest	0.00	15,595.00	15,595.00	15,595.00	0.00
16,862.50	16,465.00	16,045.00	8,022.50		Debt Service - Interest Totals:	0.00	15,595.00	15,595.00	15,595.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		EXPENDITURES TOTALS:	0.00	30,895.00	30,895.00	30,895.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		DEPT EXPENSES	0.00	30,895.00	30,895.00	30,895.00	0.00
(31,862.50)	(31,465.00)	(31,395.00)	(8,326.00)		GO Emergency Service Totals:	0.00	(30,895.00)	(30,895.00)	(30,895.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
32,355.54	31,949.80	31,395.00	46,873.57		FUND REVENUES	0.00	31,360.00	31,360.00	31,360.00	0.00
31,862.50	31,465.00	31,395.00	8,326.00		FUND EXPENSES	0.00	30,895.00	30,895.00	30,895.00	0.00
493.04	484.80	0.00	38,547.57		Ending Fund Balance Totals:	0.00	465.00	465.00	465.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				207	LID GUARANTY AND BOND FU					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	1,018,244.32	308-10-000	Beginning Fund Balance	0.00	205,000.00	205,000.00	205,000.00	0.00
0.00	0.00	0.00	1,018,244.32		Beginning Fund Balance Totals:	0.00	205,000.00	205,000.00	205,000.00	0.00
				R60	Miscellaneous Revenues					
194,513.07	632,773.15	205,000.00	261,466.07	368-10-010	Special Assessments - LID 97-1	0.00	205,000.00	205,000.00	205,000.00	0.00
14,990.34	7,121.62	0.00	3,072.40	361-11-000	Investment Interest	0.00	1,800.00	1,800.00	1,800.00	0.00
7,714.70	8,062.17	1,500.00	1,439.32	361-51-000	Penalties On Special Assessmen	0.00	1,500.00	1,500.00	1,500.00	0.00
141,454.63	267,926.18	158,000.00	36,409.20	361-55-000	Interest Payments - Special As	0.00	150,000.00	150,000.00	150,000.00	0.00
358,672.74	915,883.12	364,500.00	302,386.99		Miscellaneous Revenues Totals:	0.00	358,300.00	358,300.00	358,300.00	0.00
358,672.74	915,883.12	364,500.00	1,320,631.31		REVENUES TOTALS:	0.00	563,300.00	563,300.00	563,300.00	0.00
				207	LID Guranty					
				E40	Other Services and Charges					
378.31	219.85	500.00	580.69	592-30-410	Professional Services	0.00	0.00	0.00	0.00	0.00
378.31	219.85	500.00	580.69		Other Services and Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Debt Service - Principal					
159,665.00	255,000.00	205,000.00	0.00	582-70-000	Principal - Special Assessment	0.00	410,000.00	410,000.00	410,000.00	0.00
159,665.00	255,000.00	205,000.00	0.00		Debt Service - Principal Totals:	0.00	410,000.00	410,000.00	410,000.00	0.00
				E80	Debt Service - Interest					
285,000.00	154,485.83	158,000.00	143,602.50	582-80-000	Interest - Special Assessments	0.00	150,000.00	150,000.00	150,000.00	0.00
285,000.00	154,485.83	158,000.00	143,602.50		Debt Service - Interest Totals:	0.00	150,000.00	150,000.00	150,000.00	0.00
				E90	Interfund Services					
0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		EXPENDITURES TOTALS:	0.00	560,000.00	560,000.00	560,000.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		DEPT EXPENSES	0.00	560,000.00	560,000.00	560,000.00	0.00
<u>(445,043.31)</u>	<u>(409,705.68)</u>	<u>(363,500.00)</u>	<u>(144,183.19)</u>		LID Guranty Totals:	<u>0.00</u>	<u>(560,000.00)</u>	<u>(560,000.00)</u>	<u>(560,000.00)</u>	<u>0.00</u>
				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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
358,672.74	915,883.12	364,500.00	1,320,631.31		FUND REVENUES	0.00	563,300.00	563,300.00	563,300.00	0.00
445,043.31	409,705.68	363,500.00	144,183.19		FUND EXPENSES	0.00	560,000.00	560,000.00	560,000.00	0.00
<u>(86,370.57)</u>	<u>506,177.44</u>	<u>1,000.00</u>	<u>1,176,448.12</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>3,300.00</u>	<u>3,300.00</u>	<u>3,300.00</u>	<u>0.00</u>

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		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
4,934.60	0.00	115,000.00	120,448.92		FUND REVENUES	0.00	0.00	0.00	203,350.00	0.00
4,295.36	9,154.38	115,000.00	17,098.17		FUND EXPENSES	0.00	0.00	0.00	200,000.00	0.00
639.24	(9,154.38)	0.00	103,350.75		Ending Fund Balance Totals:	0.00	0.00	0.00	3,350.00	0.00

	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					403	WATER REVENUE BOND FUN					
					R01	Beginning Fund Balance					
	0.00	0.00	59,000.00	85,148.89	308-10-000	Beginning Fund Balance	0.00	59,000.00	59,000.00	59,000.00	0.00
	0.00	0.00	59,000.00	85,148.89		Beginning Fund Balance Totals:	0.00	59,000.00	59,000.00	59,000.00	0.00
					R60	Miscellaneous Revenues					
	0.00	0.00	0.00	0.00	367-10-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	4,524.11	4,575.74	2,000.00	1,446.66	361-11-000	Investment Interest	0.00	1,500.00	1,500.00	1,500.00	0.00
	4,524.11	4,575.74	2,000.00	1,446.66		Miscellaneous Revenues Totals:	0.00	1,500.00	1,500.00	1,500.00	0.00
					R80	Nonrevenues					
	100,004.00	100,008.00	100,000.00	75,006.00	382-20-000	Interfund (From 400, 401)	0.00	100,000.00	100,000.00	100,000.00	0.00
	100,004.00	100,008.00	100,000.00	75,006.00		Nonrevenues Totals:	0.00	100,000.00	100,000.00	100,000.00	0.00
	104,528.11	104,583.74	161,000.00	161,601.55		REVENUES TOTALS:	0.00	160,500.00	160,500.00	160,500.00	0.00
					403	Water/Sewer Revenue Bonds					
					E40	Other Services and Charges					
91	311.63	311.63	350.00	311.63	596-22-410	Professional Services	0.00	315.00	315.00	315.00	0.00
	311.63	311.63	350.00	311.63		Other Services and Charges Totals:	0.00	315.00	315.00	315.00	0.00
					E70	Debt Service - Principal					
	70,000.00	70,000.00	75,000.00	75,000.00	591-80-700	Bond Payment - Principal	0.00	80,000.00	80,000.00	80,000.00	0.00
	70,000.00	70,000.00	75,000.00	75,000.00		Debt Service - Principal Totals:	0.00	80,000.00	80,000.00	80,000.00	0.00
					E80	Debt Service - Interest					
	59,360.50	55,460.00	51,290.00	26,732.50	591-80-800	Bond Payment - Interest	0.00	46,755.00	46,755.00	46,755.00	0.00
	59,360.50	55,460.00	51,290.00	26,732.50		Debt Service - Interest Totals:	0.00	46,755.00	46,755.00	46,755.00	0.00
	129,672.13	125,771.63	126,640.00	102,044.13		EXPENDITURES TOTALS:	0.00	127,070.00	127,070.00	127,070.00	0.00
	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
	129,672.13	125,771.63	126,640.00	102,044.13		DEPT EXPENSES	0.00	127,070.00	127,070.00	127,070.00	0.00
	(129,672.13)	(125,771.63)	(126,640.00)	(102,044.13)		Water/Sewer Revenue Bonds Tota	0.00	(127,070.00)	(127,070.00)	(127,070.00)	0.00
					900	Ending Fund Balance					

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00	E95	Ending Fund Balance					
				508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
104,528.11	104,583.74	161,000.00	161,601.55		FUND REVENUES	0.00	160,500.00	160,500.00	160,500.00	0.00
129,672.13	125,771.63	126,640.00	102,044.13		FUND EXPENSES	0.00	127,070.00	127,070.00	127,070.00	0.00
(25,144.02)	(21,187.89)	34,360.00	59,557.42		Ending Fund Balance Totals:	0.00	33,430.00	33,430.00	33,430.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				404	(No Description)					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	127,436.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	127,436.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	366-10-000	Interfund Interest On Loans	0.00	0.00	0.00	1,500.00	0.00
0.00	0.00	0.00	0.00	367-10-000	Sewer Connection	0.00	0.00	0.00	22,564.00	0.00
0.00	0.00	0.00	0.00	361-11-000	Investment Interest	0.00	0.00	0.00	7,500.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Revenues Totals:	0.00	0.00	0.00	31,564.00	0.00
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	381-20-000	Loan Repayment Received	0.00	0.00	0.00	21,000.00	0.00
0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	21,000.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	180,000.00	0.00
				404	(No Description)					
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	597-55-001	Operating Transfer to 407	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-55-002	Operating Transfer to 413	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	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E90	Interfund Services					
0.00	0.00	0.00	0.00	597-55-003	Operating Transfer Out	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	180,000.00	0.00

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		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	180,000.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	(180,000.00)	0.00
				900	(No Description)					
				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		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					412	WATER SYSTEM DEBT FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	60,000.00	65,306.29	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	60,000.00	65,306.29		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
					R60	Miscellaneous Revenues					
	8,500.00	6,000.00	94,572.00	57,242.40	367-10-010	Water Connection Charges	0.00	0.00	0.00	26,270.00	0.00
	8,759.24	5,344.00	2,100.00	657.44	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
	17,259.24	11,344.00	96,672.00	57,899.84		Miscellaneous Revenues Totals:	0.00	0.00	0.00	26,270.00	0.00
					R90	Other Financing Sources					
	0.00	0.00	0.00	0.00	397-10-000	Operating Transfer In -405	0.00	152,000.00	152,000.00	152,000.00	0.00
	0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	152,000.00	152,000.00	152,000.00	0.00
	17,259.24	11,344.00	156,672.00	123,206.13		REVENUES TOTALS:	0.00	152,000.00	152,000.00	178,270.00	0.00
95					412	Water Debt Service					
					E70	Debt Service - Principal					
	114,706.13	114,706.09	57,559.00	114,706.16	582-35-700	PWTF Principal Payment	0.00	57,559.00	57,559.00	57,559.00	0.00
	3,248.86	0.00	57,147.00	0.00	591-80-710	State Revolving Fund Principal	0.00	13,586.00	13,586.00	13,586.00	0.00
	117,954.99	114,706.09	114,706.00	114,706.16		Debt Service - Principal Totals:	0.00	71,145.00	71,145.00	71,145.00	0.00
					E80	Debt Service - Interest					
	47,281.85	43,608.52	14,913.00	40,056.98	582-35-800	PWTF Interest Payment	0.00	57,147.00	57,147.00	57,147.00	0.00
	1,066.76	0.00	25,145.00	0.00	591-80-810	State Revolving Fund Interest	0.00	22,859.00	22,859.00	22,859.00	0.00
	48,348.61	43,608.52	40,058.00	40,056.98		Debt Service - Interest Totals:	0.00	80,006.00	80,006.00	80,006.00	0.00
					E90	Interfund Services					
	0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
	166,303.60	158,314.61	154,764.00	154,763.14		EXPENDITURES TOTALS:	0.00	151,151.00	151,151.00	151,151.00	0.00

2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
166,303.60	158,314.61	154,764.00	154,763.14		DEPT EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
<u>(166,303.60)</u>	<u>(158,314.61)</u>	<u>(154,764.00)</u>	<u>(154,763.14)</u>		Water Debt Service Totals:	<u>0.00</u>	<u>(151,151.00)</u>	<u>(151,151.00)</u>	<u>(151,151.00)</u>	<u>0.00</u>
				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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
17,259.24	11,344.00	156,672.00	123,206.13		FUND REVENUES	0.00	152,000.00	152,000.00	178,270.00	0.00
166,303.60	158,314.61	154,764.00	154,763.14		FUND EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
<u>(149,044.36)</u>	<u>(146,970.61)</u>	<u>1,908.00</u>	<u>(31,557.01)</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>849.00</u>	<u>849.00</u>	<u>27,119.00</u>	<u>0.00</u>

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	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					413	SEWER SYSTEM DEBT FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	0.00	48,979.66	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	3,186.00	0.00
	0.00	0.00	0.00	48,979.66		Beginning Fund Balance Totals:	0.00	0.00	0.00	3,186.00	0.00
					R60	Miscellaneous Revenues					
	63,866.00	88,733.00	203,100.00	47,384.40	367-10-000	Sewer Connection Fees	0.00	0.00	0.00	56,410.00	0.00
	382.52	5.27	0.00	355.19	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
	64,248.52	88,738.27	203,100.00	47,739.59		Miscellaneous Revenues Totals:	0.00	0.00	0.00	56,410.00	0.00
					R90	Other Financing Sources					
	188,100.00	209,976.00	202,800.00	181,710.00	397-10-000	Operating Transfer In - 401	0.00	375,000.00	375,000.00	375,000.00	0.00
	188,100.00	209,976.00	202,800.00	181,710.00		Other Financing Sources Totals:	0.00	375,000.00	375,000.00	375,000.00	0.00
	252,348.52	298,714.27	405,900.00	278,429.25		REVENUES TOTALS:	0.00	375,000.00	375,000.00	434,596.00	0.00
97					413	Sewer Debt Service					
					E70	Debt Service - Principal					
	223,174.88	217,426.56	323,426.00	235,925.78	582-35-700	PWTF Principal Payment	0.00	345,300.72	345,300.72	345,301.00	0.00
	984.98	6,571.01	6,670.00	6,669.94	582-35-710	State Revolving Fund Principal	0.00	0.00	0.00	0.00	0.00
	224,159.86	223,997.57	330,096.00	242,595.72		Debt Service - Principal Totals:	0.00	345,300.72	345,300.72	345,301.00	0.00
					E80	Debt Service - Interest					
	24,752.31	24,135.37	43,369.00	25,868.32	582-35-800	PWTF Interest Payment	0.00	32,884.06	32,884.06	32,885.00	0.00
	3,330.64	2,060.23	1,961.00	1,961.30	582-35-810	State Revolving Fund Interest	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	535-80-800	Rural Development Bond Princip	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	591-80-800	Rural Development Interest	0.00	0.00	0.00	0.00	0.00
	28,082.95	26,195.60	45,330.00	27,829.62		Debt Service - Interest Totals:	0.00	32,884.06	32,884.06	32,885.00	0.00
					E90	Interfund Services					
	0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
	252,242.81	250,193.17	375,426.00	270,425.34		EXPENDITURES TOTALS:	0.00	378,184.78	378,184.78	378,186.00	0.00

2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
252,242.81	250,193.17	375,426.00	270,425.34		DEPT EXPENSES	0.00	378,184.78	378,184.78	378,186.00	0.00
<u>(252,242.81)</u>	<u>(250,193.17)</u>	<u>(375,426.00)</u>	<u>(270,425.34)</u>		Sewer Debt Service Totals:	<u>0.00</u>	<u>(378,184.78)</u>	<u>(378,184.78)</u>	<u>(378,186.00)</u>	<u>0.00</u>
				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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
252,348.52	298,714.27	405,900.00	278,429.25		FUND REVENUES	0.00	375,000.00	375,000.00	434,596.00	0.00
252,242.81	250,193.17	375,426.00	270,425.34		FUND EXPENSES	0.00	378,184.78	378,184.78	378,186.00	0.00
<u>105.71</u>	<u>48,521.10</u>	<u>30,474.00</u>	<u>8,003.91</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>(3,184.78)</u>	<u>(3,184.78)</u>	<u>56,410.00</u>	<u>0.00</u>

	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					621	CEMETERY TRUST FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	0.00	101,130.57	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	101,130.57		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	101,130.57		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
					621	Cemetery Trust					
					R40	Charges for Services					
	1,200.00	2,800.00	3,000.00	612.00	343-60-000	Perpetual Care	0.00	2,060.00	2,060.00	2,060.00	0.00
	1,200.00	2,800.00	3,000.00	612.00		Charges for Services Totals:	0.00	2,060.00	2,060.00	2,060.00	0.00
					R60	Miscellaneous Revenues					
	0.00	0.00	0.00	0.00	366-10-000	Interfund Interest On Loans	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
					R80	Nonrevenues					
	0.00	0.00	0.00	0.00	381-20-000	Interfund Loan Principal Payme	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
	1,200.00	2,800.00	3,000.00	612.00		REVENUES TOTALS:	0.00	2,060.00	2,060.00	2,060.00	0.00
					E80	Debt Service - Interest					
	0.00	0.00	0.00	0.00	581-10-000	Loans Issued To Other Funds	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
	1,200.00	2,800.00	3,000.00	612.00		DEPT REVENUES	0.00	2,060.00	2,060.00	2,060.00	0.00
	0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
	1,200.00	2,800.00	3,000.00	612.00		Cemetery Trust Totals:	0.00	2,060.00	2,060.00	2,060.00	0.00
					900	Ending Fund Balance					
					E95	Ending Fund Balance					
	0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
1,200.00	2,800.00	3,000.00	101,742.57		FUND REVENUES	0.00	2,060.00	2,060.00	2,060.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
1,200.00	2,800.00	3,000.00	101,742.57		Ending Fund Balance Totals:	0.00	2,060.00	2,060.00	2,060.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
7,644,536.11	8,377,517.69	11,391,853.00	10,588,427.19		REPORT REVENUES	0.00	5,879,204.00	6,021,541.00	9,081,123.00	0.00
7,908,538.47	8,519,777.29	10,656,251.00	7,014,412.13		REPORT EXPENSES	0.00	6,446,863.91	6,232,437.91	8,760,194.13	0.00
(264,002.36)	(142,259.60)	735,602.00	3,574,015.06		REPORT TOTALS:	0.00	(567,659.91)	(210,896.91)	320,928.87	0.00

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**SULTAN CITY COUNCIL SUB-COMMITTEE
AGENDA ITEM COVER SHEET**

ITEM NO: A 3 Attachment D
DATE: November 25, 2008
SUBJECT: Police Funds
CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

ISSUE:

The issue before the Council is to determine the disposition of accumulated balances in various fund established for Police related purposes. There are three funds to discuss:

1. Police Equipment Reserve Fund
2. Drug Enforcement Fund
3. Police Bond Fund

SUMMARY:

Police Equipment Reserve Fund: This fund was established to provide a revenue source for the purchase and repairs to Police vehicles. The current revenue source is 1% of the 6% tax imposed on electrical, gas and telephone utilities. The approximate revenue is \$50,000 annually.

The 2009 budget includes lease payments of \$18,000 on two police vehicles. Officer Berg is working with Financial Consulting Services on a trade of the 2006 Charger for the balance due on the lease agreements.

The current balance in the fund is \$53,203. The contract with the County provides for the purchase and replacement of vehicles and this fund will not be needed to replace police vehicles.

Recommendation: Staff recommends that the balance of funds in this Fund be split between the Building Maintenance fund and the Equipment Replacement fund for Public Works. The Public Works department is need of a new mower for the parks, cemetery and street right of ways. The mower was removed from the 2009 budget for lack of funds. The anticipated revenues for 2009 could be used to provide funds for the Building Maintenance. This could provide an ongoing revenue source for needed building repairs and maintenance.

Drug Enforcement Fund: This fund was established in 1989 to receipt funds from the sale of property seized in drug investigations and for forfeitures order by the courts. The money is to be used for drug enforcement or education. In accordance with SMC 3.38.030, if the fund is dissolved, the accumulated funds are to be transferred to the general fund to be used for police related expenditures. The current fund balance is \$6,805.

Recommendation: Dissolve the fund in 2009 and use the remaining funds to offset the cost of the County contract for Police Services.

Police Bond Fund: This fund has been discussed several times in 2008. The May 29, 2008 staff report is attached for your review. There are no other expenditures to be made that comply with the terms of the bond.

Recommendation: Transfer the remaining \$8,226 to the Police GO Bond Fund to make payments on the Police Bonds.

These issue are for discussion and will not be a part of the 2009 Final Budget. Staff will bring the Council recommendations back in January 2009 to discuss a budget amendment.

Attachments: A. Chapter 3.20 Police Vehicle Equipment
B. Chapter 3.38 Drug Enforcement Fund
C. May 29, 2008 Staff report on the Police Bond Fund

Chapter 3.20
POLICE VEHICLE EQUIPMENT RESERVE AND REPLACEMENT FUND

Sections:

3.20.010 Establishment and purpose.

3.20.020 Funding sources.

3.20.030 Expenditures.

3.20.010 Establishment and purpose.

There is hereby created a police vehicle equipment reserve and replacement fund which shall be used for the purpose of establishing reserves and funding for police vehicle equipment purchases, upgrades and replacements that have been appropriated in the annual operating budget. (Ord. 939-06)

3.20.020 Funding sources.

The fund shall initially be established through operating transfers from the general and general equipment fund reserves for police equipment. Thereafter, annual operating transfers may be made from the general fund. Revenues from the sale of equipment assets shall also be accounted for in this fund. As set by budget each year, a portion of the utility tax collected on telephones, gas and electrical services may be allocated for police vehicle purposes. (Ord. 939-06)

3.20.030 Expenditures.

Expenditures from the fund shall be made as appropriated and authorized in the city's annual operating budget. The council shall establish specific policies and procedures for acquisition and surplus of equipment. (Ord. 939-06)

**Chapter 3.38
DRUG ENFORCEMENT FUND**

Sections:

3.38.010 Fund created.

3.38.020 Purpose – Expenditures.

3.38.030 Accumulated funds.

3.38.010 Fund created.

There is created and established a special fund to be known as the “drug enforcement fund,” into which all moneys and proceeds from the sale of property seized during drug investigations and forfeited pursuant to RCW 69.50.505 and all other applicable state and federal laws shall be deposited after amounts are deducted in accordance with state and federal laws. Other sources of moneys shall include all fines, forfeitures and penalties ordered paid by court order into this fund. (Ord. 521, 1989)

3.38.020 Purpose – Expenditures.

This fund has been established for the purpose of accumulating funds for drug enforcement needs, drug awareness educational purposes and the purchase, lease and maintenance of equipment and other items necessary for drug enforcement by the Sultan police department, and shall not be expended for any other purpose. (Ord. 521, 1989)

3.38.030 Accumulated funds.

Any unexpended funds remaining in the drug enforcement fund at the end of any budget year shall not be transferred to the general fund or otherwise lapse; rather, said unexpended funds shall be carried forward from year to year until expended for the purposes set forth in SMC 3.38.020. Should said fund be dissolved at any time, accumulated funds will be transferred to the general fund to be used for police-related expenditures. (Ord. 521, 1989)

**SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET**

ITEM NO: Action A 2
DATE: May 29, 2008
SUBJECT: Police Bond Fund
CONTACT PERSON: Laura Koenig, Clerk/Deputy Finance Director

ISSUE:

The issue before the Council is determining how to expend the remainder of the 2004 Police Bonds. There is a current balance of \$16,780 available for other facility improvements.

SUMMARY:

The Council discussed the Police Bond Fund during the Budget Workshop on April 24, 2008. Staff was directed to prepare a list of necessary expenditures and improvements needed in the Police Department that would comply with the terms of the bonds. The Council will need to make a determination to either make additional facility improvements or use the remaining funds to pay for future bond redemption.

RECOMMENDATION:

Staff recommends that the remaining bond funds of \$16,780 be used to purchase security cameras, outside lights and replace broken office equipment. The balance of revenues in the bond fund was budgeted for 2008 and an amendment will not be required.

HISTORY:

Voted bonds were issued in 2004 in the amount of \$399,750 for the City's share of the Snohomish County 911 Emergency Radio system and for public safety and health improvements to the Police Department. This was a 20 year bond issue with average payments of \$31,000 per year. The bond payments are made by levying additional property taxes each year to cover the annual cost of the bonds, as approved by the voters.

Fund 110, Police Bond, was established to track the expenditures from the bond proceeds. These expenditures and improvements included payment for the 911 radio system and completion of the evidence room, weapons storage and miscellaneous storage.

The Emergency Radio equipment installation will be completed after the antenna is installed. The weapons locker has been purchased and the evidence room work has been finished.

In accordance with the Bond Ordinance "If available money from the proceeds of Bonds is more than sufficient to pay costs of the Project, or should state or local circumstances require any alteration in the Project, the City may acquire, construct, equip and make other capital improvements to the City's facilities, or retire and/or defease a portion of the Bonds, all as the Council may determine by ordinance and as permitted by law".

RECOMMENDATION:

1. Review the options available in accordance with the Bond Ordinance.
2. Authorize staff to obtain the required bids to purchase security cameras, lights and office equipment.

Motion:

Move to authorize staff to obtain bids to purchase security cameras, outside lights and replace office equipment in amounts not to exceed the current balance in the Police Bond fund.

	2006	2007	2008	2008			2009	2009	2009	2009	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					106	POLICE EQUIPMENT RESERVE					
					R01	Beginning Fund Balance					
	0.00	0.00	20,607.00	52,760.08	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	20,607.00	52,760.08		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
					R10	Taxes					
	0.00	36,106.63	23,874.00	33,731.23	316-41-000	Utility Tax - Electrical	0.00	0.00	0.00	27,000.00	0.00
	0.00	15,301.57	8,766.00	11,240.74	316-43-000	Utility Tax - Gas	0.00	0.00	0.00	10,000.00	0.00
	0.00	18,206.53	11,013.00	17,597.42	316-47-000	Utility Tax - Telephone	0.00	0.00	0.00	13,000.00	0.00
	0.00	69,614.73	43,653.00	62,569.39		Taxes Totals:	0.00	0.00	0.00	50,000.00	0.00
					R90	Other Financing Sources					
	0.00	7,942.50	2,000.00	0.00	395-10-010	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	397-10-010	New Account	0.00	0.00	0.00	0.00	0.00
	0.00	7,942.50	2,000.00	0.00			0.00	0.00	0.00	0.00	0.00
	0.00	77,557.23	66,260.00	115,329.47		REVENUES TOTALS:	0.00	0.00	0.00	50,000.00	0.00
					E90	Interfund Services					
	0.00	0.00	0.00	0.00	397-10-000	Operating Transfers In	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
					106	(No Description)					
					E60	Capital Outlays					
	0.00	32,513.06	64,260.00	59,475.63	521-60-640	Capital Equipment Purchase	0.00	0.00	0.00	18,500.00	0.00
	0.00	32,513.06	64,260.00	59,475.63		Capital Outlays Totals:	0.00	0.00	0.00	18,500.00	0.00
	0.00	32,513.06	64,260.00	59,475.63		EXPENDITURES TOTALS:	0.00	0.00	0.00	18,500.00	0.00
	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	32,513.06	64,260.00	59,475.63		DEPT EXPENSES	0.00	0.00	0.00	18,500.00	0.00
	0.00	(32,513.06)	(64,260.00)	(59,475.63)		(No Description) Totals:	0.00	0.00	0.00	(18,500.00)	0.00
					900	(No Description)					
					E95	Ending Fund Balance					

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	85,273.14	66,260.00	115,329.47		FUND REVENUES	0.00	0.00	0.00	50,000.00	0.00
0.00	32,513.06	64,260.00	59,475.63		FUND EXPENSES	0.00	0.00	0.00	18,500.00	0.00
0.00	52,760.08	2,000.00	55,853.84		(No Description) Totals:	0.00	0.00	0.00	31,500.00	0.00

	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					107	DRUG ENFORCEMENT FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	1,021.00	7,685.70	308-10-000	Beginning Fund Balance	0.00	1,050.00	1,050.00	1,050.00	0.00
	0.00	0.00	1,021.00	7,685.70		Beginning Fund Balance Totals:	0.00	1,050.00	1,050.00	1,050.00	0.00
					R50	Fines and Penalties					
	0.00	1,980.00	0.00	0.00	357-40-000	Investigative Fund Confiscatio	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	500.00	0.00	351-50-000	Investigative Fund Assessments	0.00	0.00	0.00	0.00	0.00
	0.00	1,980.00	500.00	0.00		Fines and Penalties Totals:	0.00	0.00	0.00	0.00	0.00
					R60	Miscellaneous Revenues					
	184.03	318.52	0.00	139.91	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	367-11-010	Reimbursements/Judgements	0.00	0.00	0.00	0.00	0.00
	1,000.00	0.00	0.00	0.00	369-40-000	Contributions - Other	0.00	0.00	0.00	0.00	0.00
	1,184.03	318.52	0.00	139.91		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
	1,184.03	2,298.52	1,521.00	7,825.61		REVENUES TOTALS:	0.00	1,050.00	1,050.00	1,050.00	0.00
110					107	Drug Enforcement					
					E30	Operating and Office Supply					
	0.00	0.00	500.00	0.00	521-23-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	500.00	0.00		Operating and Office Supply Totals:	0.00	0.00	0.00	0.00	0.00
					E50	Intergovernmental Services					
	0.00	0.00	1,021.00	1,021.00	521-23-510	Drug Task Force ILA	0.00	1,050.00	1,050.00	1,050.00	0.00
	0.00	0.00	1,021.00	1,021.00		Intergovernmental Services Totals:	0.00	1,050.00	1,050.00	1,050.00	0.00
					E60	Capital Outlays					
	0.00	0.00	0.00	0.00	521-23-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
					E90	Interfund Services					
	0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00

2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
0.00	0.00	1,521.00	1,021.00		EXPENDITURES TOTALS:	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,521.00	1,021.00		DEPT EXPENSES	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	(1,521.00)	(1,021.00)		Drug Enforcement Totals:	0.00	(1,050.00)	(1,050.00)	(1,050.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
1,184.03	2,298.52	1,521.00	7,825.61		FUND REVENUES	0.00	1,050.00	1,050.00	1,050.00	0.00
0.00	0.00	1,521.00	1,021.00		FUND EXPENSES	0.00	1,050.00	1,050.00	1,050.00	0.00
1,184.03	2,298.52	0.00	6,804.61		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				109	COMMUNITY IMPROVEMENT I					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	1,309.67	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,309.67		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Intergovernmental Revenues					
790.18	1,140.42	1,000.00	1,201.18	334-04-200	CJ Special Programs - Safe Sto	0.00	0.00	0.00	1,000.00	0.00
0.00	0.00	0.00	0.00	330-10-000	Intergovernmental Revenues	0.00	0.00	0.00	12,500.00	0.00
790.18	1,140.42	1,000.00	1,201.18		Intergovernmental Revenues Totals	0.00	0.00	0.00	13,500.00	0.00
				R60	Miscellaneous Revenues					
25.58	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	367-11-000	Contributions - Private Source	0.00	0.00	0.00	0.00	0.00
25.58	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	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
815.76	1,140.42	1,000.00	2,510.85		REVENUES TOTALS:	0.00	0.00	0.00	13,500.00	0.00
				573	Community Improvement					
				E30	Operating and Office Supply					
0.00	0.00	0.00	0.00	573-90-310	Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating and Office Supply Totals:	0.00	0.00	0.00	0.00	0.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	573-90-640	Capital Outlay - Equipment	0.00	0.00	0.00	12,500.00	0.00
0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	12,500.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	12,500.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	12,500.00	0.00
0.00	0.00	0.00	0.00		Community Improvement Totals:	0.00	0.00	0.00	(12,500.00)	0.00

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	2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
					574	Other Community Events					
					E30	Operating and Office Supply					
	1,099.73	949.59	1,000.00	912.33	574-90-310	Supply - Safe Stop	0.00	0.00	0.00	1,000.00	0.00
	1,099.73	949.59	1,000.00	912.33		Operating and Office Supply Total	0.00	0.00	0.00	1,000.00	0.00
					E40	Other Services and Charges					
	0.00	0.00	0.00	0.00	574-90-410	Professional Service - Safe St	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	574-90-420	Communication	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Other Services and Charges Totals:	0.00	0.00	0.00	0.00	0.00
	1,099.73	949.59	1,000.00	912.33		EXPENDITURES TOTALS:	0.00	0.00	0.00	1,000.00	0.00
	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
	1,099.73	949.59	1,000.00	912.33		DEPT EXPENSES	0.00	0.00	0.00	1,000.00	0.00
	(1,099.73)	(949.59)	(1,000.00)	(912.33)		Other Community Events Totals:	0.00	0.00	0.00	(1,000.00)	0.00
					900	Ending Fund Balance					
					E95	Ending Fund Balance					
113	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
	815.76	1,140.42	1,000.00	2,510.85		FUND REVENUES	0.00	0.00	0.00	13,500.00	0.00
	1,099.73	949.59	1,000.00	912.33		FUND EXPENSES	0.00	0.00	0.00	13,500.00	0.00
	(283.97)	190.83	0.00	1,598.52		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				110	POLICE BOND FUND					
				R01	Beginning Fund Balance					
0.00	0.00	36,947.00	35,918.71	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	8,226.00	0.00
0.00	0.00	36,947.00	35,918.71		Beginning Fund Balance Totals:	0.00	0.00	0.00	8,226.00	0.00
				R60	Miscellaneous Revenues					
11,872.08	3,902.14	0.00	365.52	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
11,872.08	3,902.14	0.00	365.52		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	382-10-000	Bond Proceeds - GO Police Bond	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
11,872.08	3,902.14	36,947.00	36,284.23		REVENUES TOTALS:	0.00	0.00	0.00	8,226.00	0.00
				110	Police Bond					
				E40	Other Services and Charges					
0.00	531.29	0.00	0.00	595-10-410	Misc Expense - Professional	0.00	0.00	0.00	0.00	0.00
0.00	531.29	0.00	0.00		Other Services and Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E60	Capital Outlays					
4,455.78	284,345.57	36,947.00	28,058.11	595-10-640	Capital Outlay - Equipment	0.00	0.00	0.00	8,226.00	0.00
4,455.78	284,345.57	36,947.00	28,058.11		Capital Outlays Totals:	0.00	0.00	0.00	8,226.00	0.00
4,455.78	284,876.86	36,947.00	28,058.11		EXPENDITURES TOTALS:	0.00	0.00	0.00	8,226.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
4,455.78	284,876.86	36,947.00	28,058.11		DEPT EXPENSES	0.00	0.00	0.00	8,226.00	0.00
(4,455.78)	(284,876.86)	(36,947.00)	(28,058.11)		Police Bond Totals:	0.00	0.00	0.00	(8,226.00)	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

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	0.00	0.00	0.00		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
11,872.08	3,902.14	36,947.00	36,284.23		FUND REVENUES	0.00	0.00	0.00	8,226.00	0.00
4,455.78	284,876.86	36,947.00	28,058.11		FUND EXPENSES	0.00	0.00	0.00	8,226.00	0.00
7,416.30	(280,974.72)	0.00	8,226.12		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00