

2009

Capital Budget



**SULTAN CITY COUNCIL
AGENDA ITEM COVER SHEET**

ITEM NO: A-3 (Attachment C)
DATE: December 11, 2008
SUBJECT: 2009 Capital Budget
CONTACT PERSON: Deborah Knight, City Administrator

SUMMARY:

This staff report presents the 2009 Capital Budget for the public hearing and First Reading of Ordinance 1000-08.

STAFF RECOMMENDATION:

Council approve the proposed 2009 Capital project expenditures as presented in Ordinance No. 1008-08.

2009 Capital Budget

The attached 2009 Capital Budget outlines the proposed project expenditures and funding sources for the capital projects the City will be working on in the coming year. Capital project expenditures for 2009 must be included in the City's adopted 2009 Budget.

The policy question for the City Council is whether the capital projects, proposed expenditures, and revenue sources address the City's short- and long-range capital investment priorities. In other words, are these the projects Council wants to focus on in the coming year, are the expenditures adequate for the level of work, and are the funding sources appropriate? Attachment A includes the complete list of proposed projects and expenditures.

City staff have reviewed the proposed capital project expenditures against available revenues. Attachment A provides a detail of capital fund beginning balances for 2009, expected revenues for each fund, and the proposed project expenditures. The proposed expenditures are from existing and available resources. The ending fund balances are sufficient to start the 2010-2015 Capital Improvement Plan.

If projects and expenses proceed as planned the City should have approximately \$958,797 million at the beginning of 2010 to fund completion of on-going projects and add new projects to the list.

Budget Fund Number	2009 Funding Source	2009 Beginning Balance	Anticipated 2009 Revenues	2009 Total
301	Real Estate Excise Tax 1	\$25,000	\$37,500	\$62,500
302	Real Estate Excise Tax 2	\$25,000	\$37,500	\$62,500
108	Transportation Impact Fees	\$350,000	\$26,350	\$376,350
112	Park Impact Fees	\$130,000	\$15,875	\$145,875
404	Sewer System Imp.	\$223,250	\$52,564	\$275,814
405	Water Utility Reserve	\$669,750	\$40,508	710,258
406	Surface Water Utility	\$0	\$50,000	\$50,000
-	Grants	\$1,197,521	\$387,800	\$1,585,321
307	LID-97	\$100,000	\$0	\$100,000
-	Private Contributions	\$0	\$30,000	\$30,000
113	Building Maint. and Repair	\$20,000	\$35,000	\$55,000
	Total revenues	\$2,740,521	\$713,097	\$3,453,618
412 & 203	Transfer Debt Service			<277,000>
	2009 Ending Balance			\$3,176,618

Real Estate Excise Tax – Fund #301 (REET 1) and Fund #302 (REET 2)

Sultan has levied two 1/4% real estate excise taxes. Each 1/4% should yield approximately \$37,500 in revenue annually. Currently the two 1/4% taxes are commingled. The revenue is allocated to the Capital Projects Fund.

The Revised Code of Washington 82.46 authorizes a real estate excise tax levy of 1/4%.

The Growth Management Act authorizes another 1/4% real estate excise tax to be used primarily for financing capital facilities specified in the City's capital facilities plan. Revenues from this tax must be used for financing capital facilities specified in the City's capital facilities plan.

The City Council created a separate Special Capital Projects Fund for REET 2 revenues in 2007.

REET 2 (second 1/4% real estate excise tax revenue) funds are restricted and may only be used for the following:

- 1) The planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of: streets, roads, sidewalks, street and road lighting systems, and storm and sanitary sewer systems, and
- 2) The planning, construction, reconstruction, repair, rehabilitation, or improvement of parks and recreation facilities.

Real Estate Excise Tax

	REET 1 (Fund 301)	REET 2 (Fund 302)
2009 Beginning Balance	\$25,000	\$25,000
2009 Revenues	\$37,500	\$37,500
Total Revenues	\$62,500	\$62,500

2009 Expenditures		
Debt Service for City Hall (fund 203)	\$62,500	\$62,500
Ending Balance	\$0	\$0

Transportation Impact Fees

The Transportation Impact Fee collects fees from developers for transportation construction and engineering costs. The fee is based on the number of car trips a development will generate and how those trips will impact areas of the City. Impact fee revenue is dependent on the types and level of development within the City. The fee was increased in 2008 from \$1,837 per PM peak hour trip to \$5,272. The estimated revenue is \$26,350 and is based on 5 single family building permits in 2009.

Park Impact Fees

The Park Impact Fee was established to set aside money for park facility planning, land acquisition, site improvements, construction, and engineering costs. The fee was increased to \$3,415 per residential and multi-family dwelling unit in 2006. In 2008 the fee was decreased to \$3,175 to account for one community park estimated to cost approximately \$15 million. The estimated revenue from this tax is expected to be \$15,875 and is based on 5 single family building permits in 2009.

	Transportation Impact Fee Fund 108	Park Impact Fee Fund 112
2009 Beginning Balance	\$350,000	\$130,000
2009 Revenues	\$26,350	\$15,875
Total Revenues	\$376,350	\$145,875

2009 Expenditures		
SBR Phase II close-out	\$30,000	\$0
Skate Park Phase II		\$50,000
Ending Balance	\$346,350	\$95,875

Sewer System Improvement Fund

The Sewer System Improvement fund was established to fund construction, reconstruction, and expansion of sewer lines, treatment plants, and other related facilities and to reduce infiltration and inflow into the sewer treatment plant.

The City Council has made a policy decision that 40% of the revenues that come from new connection fees (general facility charge) will be dedicated to sewer system improvements. The remaining 60% of the fee will be used to pay for debt service. For example, 40% of the general facilities charge collected will be used to pay for the Public Works Trust Fund Loans borrowed to upgrade the existing waste water treatment plan.

The general facility charge increased to \$11,282 on January 1, 2008. The City anticipates collecting general facility charges for 5 building permits in 2009.

Sewer Revenues

5 SFR buliding permits x \$11,282 = \$56,410 x .40 =	\$22,564
Interest earned on fund balance in 2009 =	\$9,000
Interfund loan payment from General Fund =	<u>\$21,000</u>
Total Sewer Revenues	\$52,564

Water System Improvement Fund

The Water System Improvement Fund is used for the construction, extension, repair and betterment of the municipal water system, and headworks and reservoir, or for the purchase of rights-of-way, and/or necessary land.

The fee to connect to the water system is \$5,254 per equivalent residential unit. The City anticipates 5 new connections in 2009 generating approximately \$51,270 in revenues.

The City is currently allocating 60% of the water connection fee (water general facility charge) to debt service.

The City is completing a Water Rate Study to determine if adequate funding is available for future capital needs and debt service needs.

Water Revenues

5 SFR buliding permits x \$5,254 = \$26,270 x .40 =	\$10,508
Interest earned on fund balance in 2009 =	\$9,000
Interfund loan payment from General Fund =	<u>\$21,000</u>
Total Sewer Revenues	\$40,508

Water and Sewer Utility Funds

	Sewer Capital Fund 404	Water Capital Fund 405
2009 Beginning Balance	\$223,250	\$669,750
2009 Revenues	\$52,564	\$40,508
Total Revenues	\$275,814	\$710,258

2009 Expenditures		
Debt Service	\$0	\$152,000
2 nd Street waterline replacement		\$95,000
Sultan Basin Rd – waterline and PRV station closeout		\$12,500
Sultan River Crossing - Water 12" - Design only		\$30,000
Convert waterplant from chlorine gas to liquid		\$50,000
LID-97 Habitat Restoration	\$100,000	
Sultan River Crossing - Sewer 12" - Design only	\$30,000	
Inflow and Infiltration Rehabilitation	\$50,000	
Ending Balance	\$95,814	\$370,758

Surface Water Capital Reserve

The Surface Water Reserve Fund will be established with surplus monies from the Surface Water Utility Fund for the planning, acquisition, construction, reconstruction, repair, rehabilitation, or improvement of surface water or stormwater facilities. The Utility will go into effect in January 2009. The City Council authorized \$50,000 from the utility fees to fund surface water capital projects. No projects are planned in 2009 in order to allow the fund to build sufficient revenues for future projects as identified in the Storm Water Quality Report adopted by the City Council in 2006.

	Storm Water Capital Reserve
2009 Beginning Balance	\$0
2009 Revenues	\$50,000
Total Revenues	\$50,000

2009 Expenditures	
Debt Service	\$0
Ending Balance	\$50,000

Grants

The City will complete construction on a number of grant funded projects in 2007. However, final billing, project acceptance and the release of retainage, in accordance with state law, will keep the following projects on the books into 2009:

2 nd Street Reconstruction -	\$212,521	Community Development Block Grant
RR Crossing at Foundry -	\$20,000	BNSF Grant
Sultan Basin Rd Phase III -	\$365,000	
Light Guard Crossing -	\$100,000	Community Development Block Grant
Waste Water Treatment Plant	\$500,000	State appropriation

The City is working to build funding for Sultan Basin Road Phase III

Award	Year	Phase	Source
\$1,009,000	2006	Design and property acquisition	Puget Sound Regional Council - Transportation Improvement Board (PSRC-TIB)
\$250,000	2008	Design	Puget Sound Regional Council – Rural Town Corridors
\$86,000	2008	Design	Federal appropriation. Balance from 5 th Street Signal
\$500,000	2010	Construction	Surface Transportation Projects (Rural) – STP(R)
Total \$1,845,000			

New Grant Applications for 2009

Although the City may received grant funding in a particular year, it typically takes two years to complete the grant paperwork and begin the design process. Construction usually follows in the second or third year following the grant award.

Boys and Girls Club - \$370,000 Community Development Block Grant
 Winters Creek Culvert Replacement - \$17,800 Salmon Keepers

Debt

The City received a \$1,000,000 Public Works Trust Fund Loan in 2006 for engineering and design of the Waste Water Treatment Plant Upgrade.

The City will use operating funds to make the debt service payment.

The Washington State Public Works Board offered the City of Sultan a \$1 million dollar pre-construction low interest loan for design of the Waste Water Treatment Facility. At

the September 28, 2006 Council meeting, the City Council approved a 2% interest Public Works Trust Fund Loan (PWTF) with a 5% match over 5 years. The City's match is \$50,000 and will be paid from a combination of connection fees and private development funds. This is a five-year loan with interest only due in 2007. On the current work schedule, the City will have completed the loan draws by 2008 and will need to make Principal and Interest payments on the loan.

The next payment is a principal and interest payment due on June 1, 2009.

The City may convert to a loan when the project is closed out. The loan can be converted to a 20-year loan after the project goes to bid. Converting to a 20-year loan will reduce the City's annual loan payments.

The total cost for the design phase is \$1.8 million. To date the City has \$1 million in secured PWTF loan money. The design has been put on hold until additional revenues are available.

The City secured a \$500,000 budget proviso from the state legislature in 2008. The funds will be used to purchase the biosolids handling equipment.

Since design, permitting and construction will take at least three years, the process of adding capacity needs to continue.

Private and Developer Contributions

The City works receives contributions toward capital projects from private parties and developers. There is a place holder in the 2009 capital budget for improvements to the rail road crossing at Foundry Drive.

Building Maintenance and Repair

The City Council directed staff to set aside funds for major building maintenance and repair. A new fund is proposed for this purpose. Funding will come from the Walser settlement and the Sultan Basin Road vacation.

Funding is 2009 will be used to repair and paint the post office and potentially fix the roof at the Food Bank if grant funds are unavailable.

2009-2014 Capital Improvement Plan

The capital budget should not be confused with the Capital Improvement Program (CIP). The capital budget represents the first year of the capital improvement plan. The capital budget is a city's annual appropriation for capital spending and is the legally adopted city budget. The capital budget authorizes specific projects and appropriates specific funding for those projects. The capital budget is usually adopted in conjunction

with the the city's operating budget and provides the legal authority to proceed with specific projects.

Projects and financing sources listed in the CIP for years other than Year 1 (years 2-6) are not authorized until the annual budget for those years is legally adopted. Years 2-6 serve only as a guide for future planning and are subject to further review and modification in subsequent years.

With approval of the proposed 2009 Capital Budget, the City will be ready to begin the process of evaluating and prioritizing projects for the 2010-2015 Capital Improvement Plan. The CIP is the tool for evaluating, planning and implementing the recommendations of individual studies such as the Industrial Park Master Plan, General Sewer Plan, Water System Plan, and Water Quality Report, and to meet concurrency requirements (public improvements made concurrent with growth) under the Growth Management Act. The City will need to begin the process of preparing the 2010-2015 Six-Year CIP in order to have capital project expenses and funding sources identified for the 2009 budget.

RECOMMENDATION:

Council approve the proposed 2009 Capital project expenditures as presented in Ordinance No. 1008-08.

EXHIBITS:

A – 2009 Capital Budget

2009 Capital Budget

Project Number	Motorized	2009 CIP Expenditures			2009 CIP Expenditures					2009 CIP Revenues/Expenditures													
		Year Complete	Sultan	Grants	Total Project Cost	Engineering	Design	Construction	Property Buy	CIP Expense	REET 1	REET 2	Trans. Impact Fee	Park Impact Fee	Sewer GFC	Water Utility Reserve	Surface Water	Grant	LID-97	Private Contributions	Building Maintenance and Repair	Rev Totals	
										Beginning Balance 2009	\$25,000	\$25,000	\$350,000	\$130,000	\$223,250	\$689,750	\$0	\$1,197,521	\$100,000	\$0	\$20,000	\$2,740,521	
										Revenues 2007	\$37,500	\$37,500	\$26,350	\$15,875	\$52,564	\$40,508	\$50,000	\$387,800	\$0	\$30,000	\$35,000	\$713,097	
										Transfer Debt Service	-\$82,500	-\$62,500				-\$152,000					-\$277,000		
										Total Revenues	\$0	\$0	\$378,350	\$145,875	\$275,814	\$558,258	\$50,000	\$1,585,321	\$100,000	\$30,000	\$55,000	\$3,176,618	
										2nd Street Reconstruction - Reconstruct 750' of 2nd St. and reconstruct sidewalks and driveway ramps between Main St. and Birch St. Includes \$3,000 for PUD power and \$16,000 for in-house project management. No funding available for in-house management unless REET revenues exceed projections								212,521					
T-54										Railroad Crossing Improvements - Phase I Reconstruct Foundry Dr. crossing and approach ramps with BNSF RR. Phase I is crossing only. Phase II is approach ramps. Cost share with Twin Rivers development.								20,000		30,000		50,000	
T-60										Sultan Basin Rd Phase III - Extend SBR from US 2 to Cascade View Dr. Project includes property acquisition, design and construction.								385,000					
										Sultan Basin Road Sidewalk - Widen SBR from north of US 2 intersection to south of Timber Ridge development. Project includes sidewalks, PRV station (W-5) and water line replacement (W-4). Project started in 2008. 2009 Funding to release retainage and final misc. expenses			30,000										30,000
										Sultan Basin Road Overlay - overlay SBR from Timber Ridge north to 132nd Ave. Includes \$20,000 for survey work and \$30,000 for in-house design work. No funding available unless REET revenues exceed projections. Applying for TIB grant in 2009 for 2010.													
										NonMotorized													
										CDBG light guard - Community Development Block Grant to install light guard crossing at elementary and middle schools. Includes \$15,000 for in-house project management. No funding available for in-house management unless REET revenues exceed projections.								100,000				100,000	
										Parks													
										Skate Park Phase II - install 8' fence, entry way, bench and drinking fountain. Includes \$5,000 in in-house project management				50,000									
										Water													
										2nd Street water line replacement - install 8" ductile iron pipe, valves, fittings and connection on 2nd Street between Main Street and Birch Street.						95,000						95,000	
										6th Street water line replacement - install 610' of 8" ductile iron pipe, valves, fittings and connections on 6th Street north of Alder Ave. Council cancelled project 10/09/08													
W-4										Sultan Basin Road Waterline - Widen SBR from north of US 2 intersection to south of Timber Ridge development. Project includes sidewalks, PRV station (W-5) and water line replacement (W-4). Project started in 2008. 2009 Funding to release retainage and final misc. expenses						6,250							6,250
W-5										Sultan Basin Road PRV Station - Widen SBR from north of US 2 intersection to south of Timber Ridge development. Project includes sidewalks, PRV station (W-5) and water line replacement (W-4). Project started in 2008. 2009 Funding to release retainage and final misc. expenses						6,250							6,250
W-7										Sultan River Crossing, 12" force main - design only													
										Conversion of water plant from chlorine gas to liquid.						30,000						30,000	
										Conversion of water plant from chlorine gas to liquid.						50,000						50,000	
										Sewer													
										Waste water treatment plant short term improvements - Purchase and install biosolids handling equipment to improve dewatering capacity at the plant								500,000				500,000	
SW-2Main										Sultan River Crossing, 12" force main - design only													
										LID-97 Mitigation. Purchase 1.29 wetland mitigation credits from Habitat Bank (\$154,800). Complete payment of Wetland Mitigation Plan (\$5,000). Implement on-site mitigation plan by removing invasive species, installing native shrub and tree species in buffers, and improve water quality functions (\$40,000).									100,000			200,000	
										Infill and Infiltration Study - remove data recorders, evaluate information and prepare report. In-house project.												50,000	
										Stormwater													
N-2										Culvert replacement on Winters Creek. Corner of Wysteria and 310th (Gohr Rd)												17,800	
										Facilities													
										Repair and paint post office building												25,000	
										Repairs and improvements to 705 First Street (Boys and Girls Club and Day Care Building). Joint project with Boys and Girls Club. Project contingent on Boys and Girls Club receiving CDBG funding.												370,000	
										Repairs and improvements to 703 First Street (Food Bank). Joint project with Food Bank Project.												30,000	
										TOTAL	\$602,450	\$1,615,321	\$2,217,771	\$223,848	\$478,300	\$1,515,653	\$0	\$2,217,801					
										Total Expenditures			30,000	50,000	180,000	187,500		1,585,321	100,000	30,000	55,000	2,217,821	
										Ending Fund Balance			346,350	95,875	95,814	370,758	50,000					958,797	

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				301	CAPITAL PROJECT FUND/REET/					
				R01	Beginning Fund Balance					
0.00	0.00	109,000.00	121,861.77	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	25,000.00	0.00
0.00	0.00	109,000.00	121,861.77		Beginning Fund Balance Totals:	0.00	0.00	0.00	25,000.00	0.00
				R10	Taxes					
304,003.50	193,338.30	62,500.00	30,574.87	317-30-000	Real Estate Excise Tax	0.00	0.00	0.00	37,500.00	0.00
304,003.50	193,338.30	62,500.00	30,574.87		Taxes Totals:	0.00	0.00	0.00	37,500.00	0.00
				R60	Miscellaneous Revenues					
11,427.21	12,734.75	0.00	1,367.68	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
44,021.25	0.00	0.00	0.00	362-50-000	Rental Income Post Office	0.00	0.00	0.00	0.00	0.00
187.97	0.00	0.00	0.00	369-90-010	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
55,636.43	12,734.75	0.00	1,367.68		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
65,685.00	0.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
65,685.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
425,324.93	206,073.05	171,500.00	153,804.32		REVENUES TOTALS:	0.00	0.00	0.00	62,500.00	0.00
				301	Capital Improvement					
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	518-50-410	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-50-490	Miscellaneous	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
				E60	Capital Outlays					
65,684.46	0.00	0.00	0.00	518-50-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-50-630	Construction	0.00	0.00	0.00	0.00	0.00
0.00	4,000.00	0.00	0.00	518-50-640	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00
65,684.46	4,000.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Debt Service - Principal					
246,000.00	0.00	0.00	0.00	581-20-780	Interfund Loan Payment Issued	0.00	0.00	0.00	0.00	0.00
246,000.00	0.00	0.00	0.00		Debt Service - Principal Totals:	0.00	0.00	0.00	0.00	0.00

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	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
	7,380.00	0.00	0.00	0.00	E80 581-20-820	Debt Service - Interest Interfund Interest Payment Iss	0.00	0.00	0.00	0.00	0.00
	7,380.00	0.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
	135,000.00	269,230.00	160,000.00	60,930.88	E90 597-55-000	Interfund Services Operating Transfer Out TO 203	0.00	0.00	0.00	62,500.00	0.00
	135,000.00	269,230.00	160,000.00	60,930.88		Interfund Services Totals:	0.00	0.00	0.00	62,500.00	0.00
	454,064.46	273,230.00	160,000.00	60,930.88		EXPENDITURES TOTALS:	0.00	0.00	0.00	62,500.00	0.00
	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
	454,064.46	273,230.00	160,000.00	60,930.88		DEPT EXPENSES	0.00	0.00	0.00	62,500.00	0.00
	(454,064.46)	(273,230.00)	(160,000.00)	(60,930.88)		Capital Improvement Totals:	0.00	0.00	0.00	(62,500.00)	0.00
127	0.00	0.00	0.00	0.00	900 E95 508-00-000	Ending Fund Balance Ending Fund Balance 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
	425,324.93	206,073.05	171,500.00	153,804.32		FUND REVENUES	0.00	0.00	0.00	62,500.00	0.00
	454,064.46	273,230.00	160,000.00	60,930.88		FUND EXPENSES	0.00	0.00	0.00	62,500.00	0.00
	(28,739.53)	(67,156.95)	11,500.00	92,873.44		Ending Fund Balance 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
				302	(No Description) CAPITAL PROJECT					
				R01	Beginning Fund Balance REG 2					
0.00	0.00	109,000.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	25,000.00	0.00
0.00	0.00	109,000.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	25,000.00	0.00
				R10	Taxes					
0.00	0.00	62,500.00	30,574.83	317-30-000	Real Estate Excise Tax	0.00	0.00	0.00	37,500.00	0.00
0.00	0.00	62,500.00	30,574.83		Taxes Totals:	0.00	0.00	0.00	37,500.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	1,367.68	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
0.00	0.00	0.00	0.00	369-90-010	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,367.68		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	60,930.88	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	60,930.88		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	171,500.00	92,873.39		REVENUES TOTALS:	0.00	0.00	0.00	62,500.00	0.00
				301	(No Description)					
				E40	Other Services and Charges					
0.00	0.00	0.00	0.00	518-50-410	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-50-490	Miscellaneous	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
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	518-50-620	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-50-630	Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-50-640	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
				E70	Debt Service - Principal					
0.00	0.00	0.00	0.00	581-20-780	Interfund Loan Payment Issued	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service - Principal Totals:	0.00	0.00	0.00	0.00	0.00

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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	E80 581-20-820	Debt Service - Interest Interfund Interest Payment Iss	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90 597-55-000	Interfund Services Operating Transfer Out TO 203	0.00	0.00	0.00	62,500.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	62,500.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	62,500.00	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	62,500.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	(62,500.00)	0.00
0.00	0.00	0.00	0.00	302 E40 594-00-410	(No Description) Other Services and Charges Professional Services	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
0.00	0.00	0.00	0.00	E60 594-00-630	Capital Outlays Capital Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	167,776.00	0.00	E90 597-55-000	Interfund Services Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	167,776.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	167,776.00	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	167,776.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(167,776.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
				900 E95	(No Description) 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	0.00	171,500.00	92,873.39		FUND REVENUES	0.00	0.00	0.00	62,500.00	0.00
0.00	0.00	167,776.00	0.00		FUND EXPENSES	0.00	0.00	0.00	62,500.00	0.00
0.00	0.00	3,724.00	92,873.39		(No Description) 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
				108	IMPACT FEE FUND/ TRANSPORTATION					
				R01	Beginning Fund Balance					
0.00	0.00	652,000.00	707,258.02	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	* budget to balance and not actual 3,650.00	0.00
0.00	0.00	652,000.00	707,258.02		Beginning Fund Balance Totals:	0.00	0.00	0.00	3,650.00	0.00
				R40	Charges for Services					
31,257.77	25,539.03	56,947.00	21,828.41	345-85-010	Traffic Improvements	0.00	0.00	0.00	26,350.00	0.00
2,435.00	103,059.95	0.00	0.00	345-85-020	Mitigation Fees - Parks	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	345-85-030	Mitigation Fees - Schools	0.00	0.00	0.00	0.00	0.00
0.00	153.50	0.00	0.00	345-85-040	Mitigation Fees - State WSDOT	0.00	0.00	0.00	0.00	0.00
33,692.77	128,752.48	56,947.00	21,828.41		Charges for Services Totals:	0.00	0.00	0.00	26,350.00	0.00
				R60	Miscellaneous Revenues					
20,737.08	36,161.66	0.00	12,664.73	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
20,737.08	36,161.66	0.00	12,664.73		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
54,429.85	164,914.14	708,947.00	741,751.16		REVENUES TOTALS:	0.00	0.00	0.00	30,000.00	0.00
				108	Impact Fees					
				E90	Interfund Services					
0.00	178,063.00	500,000.00	177,765.00	597-55-000	Operating Transfer Out 303	0.00	0.00	0.00	30,000.00	0.00
0.00	178,063.00	500,000.00	177,765.00		Interfund Services Totals:	0.00	0.00	0.00	30,000.00	0.00
0.00	178,063.00	500,000.00	177,765.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	30,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	178,063.00	500,000.00	177,765.00		DEPT EXPENSES	0.00	0.00	0.00	30,000.00	0.00
0.00	(178,063.00)	(500,000.00)	(177,765.00)		Impact Fees Totals:	0.00	0.00	0.00	(30,000.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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
54,429.85	164,914.14	708,947.00	741,751.16		FUND REVENUES	0.00	0.00	0.00	30,000.00	0.00
0.00	178,063.00	500,000.00	177,765.00		FUND EXPENSES	0.00	0.00	0.00	30,000.00	0.00
54,429.85	(13,148.86)	208,947.00	563,986.16		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
				303	STREET IMPROVEMENT FUND					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	(473,628.75)	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	(473,628.75)		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R10	Taxes					
28,705.14	0.00	0.00	0.00	311-10-000	Real and Personal Property Tax	0.00	0.00	0.00	0.00	0.00
28,705.14	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	334-00-000	Intergovernmental	0.00	0.00	0.00	0.00	0.00
333,248.44	96,151.84	720,000.00	319,485.45	334-03-010	WSDOT - Sultan Basin Road Phase III	0.00	0.00	0.00	365,000.00	0.00
11,729.02	0.00	0.00	0.00	334-03-800	TIA Funds Street Project RR Crossing	0.00	0.00	0.00	20,000.00	0.00
1,001,417.80	8,604.60	5,000.00	85,442.32	334-03-810	TIB (Stop Light)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	270,000.00	101,359.60	334-14-200	HUD Funds - Street Projects Zna Stop Light	0.00	0.00	0.00	312,521.00	0.00
0.00	0.00	0.00	0.00	331-20-200	DEMO Funds (Stop Light) guard	0.00	0.00	0.00	0.00	0.00
1,346,395.26	104,756.44	995,000.00	506,287.37		Intergovernmental Revenues Totals	0.00	0.00	0.00	697,521.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	0.00	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-40-010	Settlements	0.00	0.00	0.00	0.00	0.00
0.00	640.00	5,000.00	35,069.56	369-90-010	Miscellaneous Income RR Crossing Private contribution	0.00	0.00	0.00	30,000.00	0.00
0.00	640.00	5,000.00	35,069.56		Miscellaneous Revenues Totals:	0.00	0.00	0.00	30,000.00	0.00
				R90	Other Financing Sources					
0.00	302,230.00	500,000.00	0.00	397-10-001	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200,000.00	0.00	397-10-002	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-10-003	Operating Transfer In -108 SBR widening & sidewalk	0.00	0.00	0.00	30,000.00	0.00
0.00	302,230.00	700,000.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	30,000.00	0.00
1,375,100.40	407,626.44	1,700,000.00	67,728.18		REVENUES TOTALS:	0.00	0.00	0.00	757,521.00	0.00
				303	Street Construction					
				E10	Salaries and Wages					
0.00	38,525.00	70,937.00	33,710.01	595-10-100	Salaries and Wages	0.00	44,688.00	44,688.00	44,688.00	0.00
0.00	38,525.00	70,937.00	33,710.01		Salaries and Wages Totals:	0.00	44,688.00	44,688.00	44,688.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
0.00	7,705.00	22,945.00	7,587.69	E20 595-10-200	Employee Benefits Employee Benefits	0.00	11,392.00	11,392.00	11,392.00	0.00
0.00	7,705.00	22,945.00	7,587.69		Employee Benefits Totals:	0.00	11,392.00	11,392.00	11,392.00	0.00
									56,080	
82,170.57	2,446.02	0.00	0.00	E40 595-10-410	Other Services and Charges Engineering - SR2 Stop Light	0.00	0.00	0.00	0.00	0.00
1,733.42	264,860.84	95,000.00	27,503.77	595-10-411	Engineering (Street Projects)	0.00	0.00	0.00	38,720.00	0.00
362,951.06	194,804.58	176,118.00	24,923.39	595-10-412	Sultan Basin Road	0.00	0.00	0.00	295,000.00	0.00
0.00	9,028.00	0.00	20,653.62	595-10-413	SBR Widening - Engineering	0.00	0.00	0.00	0.00	0.00
106.24	3,267.43	0.00	27,101.60	595-10-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00
446,961.29	474,406.87	271,118.00	100,182.38		Other Services and Charges Totals:	0.00	0.00	0.00	333,720.00	0.00
0.00	0.00	450,000.00	0.00	E60 595-10-610	Capital Outlays Capital - Property Purchase	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-10-630	Roadway/Storm Drainage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	475,000.00	286,596.24	595-64-010	Street Construction - Basin Rd <i>phase III</i>	0.00	0.00	0.00	25,000.00	0.00
227,337.77	0.00	175,000.00	0.00	595-64-020	Capital Construction - 5th Str	0.00	0.00	0.00	0.00	0.00
916,397.36	62,806.46	235,000.00	200,063.30	595-64-030	Street Construction - Other	0.00	0.00	0.00	342,521.00	0.00
1,143,735.13	62,806.46	1,335,000.00	486,659.54		Capital Outlays Totals:	0.00	0.00	0.00	367,521.00	0.00
134 27,230.92	27,230.92	0.00	27,230.94	E70 591-50-780	Debt Service - Principal Interagency Loan Payment Issue	0.00	0.00	0.00	0.00	0.00
27,230.92	27,230.92	0.00	27,230.94		Debt Service - Principal Totals:	0.00	0.00	0.00	0.00	0.00
1,633.85	1,089.24	0.00	544.62	E80 591-80-830	Debt Service - Interest Interest - Long Term External	0.00	0.00	0.00	0.00	0.00
1,633.85	1,089.24	0.00	544.62		Debt Service - Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90 597-55-000	Interfund Services 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
1,619,561.19	611,763.49	1,700,000.00	655,915.18		EXPENDITURES TOTALS:	0.00	56,080.00	56,080.00	757,321.00	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
1,619,561.19	611,763.49	1,700,000.00	655,915.18		DEPT EXPENSES	0.00	56,080.00	56,080.00	757,321.00	0.00
<u>(1,619,561.19)</u>	<u>(611,763.49)</u>	<u>(1,700,000.00)</u>	<u>(655,915.18)</u>		Street Construction Totals:	<u>0.00</u>	<u>(56,080.00)</u>	<u>(56,080.00)</u>	<u>(757,321.00)</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>
1,375,100.40	407,626.44	1,700,000.00	67,728.18		FUND REVENUES	0.00	0.00	0.00	757,521.00	0.00
1,619,561.19	611,763.49	1,700,000.00	655,915.18		FUND EXPENSES	0.00	56,080.00	56,080.00	757,321.00	0.00
<u>(244,460.79)</u>	<u>(204,137.05)</u>	<u>0.00</u>	<u>(588,187.00)</u>		Ending Fund Balance Totals:	<u>0.00</u>	<u>(56,080.00)</u>	<u>(56,080.00)</u>	<u>200.00</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
				112	(No Description)					
				R01	Beginning Fund Balance					
0.00	0.00	153,739.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	* 34,125.00	0.00
									* budget to balance fund not a total BB	
0.00	0.00	153,739.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	34,125.00	0.00
				R40	Charges for Services					
0.00	0.00	0.00	0.00	345-85-010	Traffic Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	105,865.00	74,990.00	345-85-020	Mitigation Fees - Parks <i>Skate park p.II</i>	0.00	0.00	0.00	15,875.00	0.00
0.00	0.00	0.00	0.00	345-85-030	Mitigation Fees - Schools	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	345-85-040	Mitigation Fees - State WSDOT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	105,865.00	74,990.00		Charges for Services Totals:	0.00	0.00	0.00	15,875.00	0.00
				R60	Miscellaneous Revenues					
0.00	0.00	0.00	1,275.61	361-11-000	Investment Interest	0.00	0.00	0.00	5,750.00	0.00
0.00	0.00	0.00	1,275.61		Miscellaneous Revenues Totals:	0.00	0.00	0.00	5,750.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	177,765.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	177,765.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	259,604.00	254,030.61		REVENUES TOTALS:	0.00	0.00	0.00	55,750.00	0.00
				108	(No Description)					
				E90	Interfund Services					
0.00	0.00	0.00	0.00	597-55-000	Operating Transfer Out <i>-105 Park Improvement fund</i>	0.00	0.00	0.00	50,000.00	0.00
0.00	0.00	0.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	50,000.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	50,000.00	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	50,000.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	(50,000.00)	0.00
				112	(No Description)					
				E90	Interfund Services					
0.00	0.00	195,173.00	0.00	597-55-000	Operating Transfer Out	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	195,173.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	195,173.00	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	195,173.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(195,173.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	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	259,604.00	254,030.61		FUND REVENUES	0.00	0.00	0.00	55,750.00	0.00
0.00	0.00	195,173.00	0.00		FUND EXPENSES	0.00	0.00	0.00	50,000.00	0.00
0.00	0.00	64,431.00	254,030.61		(No Description) Totals:	0.00	0.00	0.00	5,750.00	0.00

	2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
	Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
					105	PARK IMPROVEMENT FUND					
					R01	Beginning Fund Balance					
	0.00	0.00	0.00	(37,326.81)	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	(37,326.81)		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
					R30	Intergovernmental Revenues					
	0.00	55,629.00	111,256.00	55,627.00	337-00-640	CDBG Funding	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	279,827.00	0.00	333-03-020	FEMA Grant	0.00	0.00	0.00	0.00	0.00
	24,476.35	0.00	0.00	0.00	337-07-000	Tourism Grants	0.00	0.00	0.00	0.00	0.00
	24,476.35	55,629.00	391,083.00	55,627.00		Intergovernmental Revenues Totals	0.00	0.00	0.00	0.00	0.00
					R60	Miscellaneous Revenues					
	10,817.50	0.00	0.00	0.00	367-11-040	Skateboard Park Donations	0.00	0.00	0.00	0.00	0.00
	3,000.00	0.00	0.00	165.00	369-90-010	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
	13,817.50	0.00	0.00	165.00		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
					R80	Nonrevenues					
	0.00	0.00	0.00	0.00	381-10-000	Interfund Loan Received	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	134,351.00	333,390.00	0.00	397-10-000	Operating Transfer In -112 <i>Park impact fee</i>	0.00	0.00	0.00	50,000.00	0.00
	0.00	134,351.00	333,390.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	50,000.00	0.00
	38,293.85	189,980.00	724,473.00	18,465.19		REVENUES TOTALS:	0.00	0.00	0.00	50,000.00	0.00
					105	Park Improvement					
					E10	Salaries and Wages					
	0.00	20,816.00	32,685.00	16,384.95	575-10-100	Salaries and Wages	0.00	14,932.00	14,932.00	6,028.00	0.00
	0.00	20,816.00	32,685.00	16,384.95		Salaries and Wages Totals:	0.00	14,932.00	14,932.00	6,028.00	0.00
					E20	Employee Benefits					
	0.00	4,164.00	10,722.00	4,070.09	575-10-200	Employee Benefits	0.00	3,796.00	3,796.00	1,490.00	0.00
	0.00	4,164.00	10,722.00	4,070.09		Employee Benefits Totals:	0.00	3,796.00	3,796.00	1,490.00	0.00
					E30	Operating and Office Supply					

2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
11,352.47	760.40	0.00	0.00	575-20-310	Tourism Projects	0.00	0.00	0.00	0.00	0.00
0.00	64.00	0.00	0.00	575-20-640	CZM Bridge and Trails	0.00	0.00	0.00	0.00	0.00
11,352.47	824.40	0.00	0.00		Operating and Office Supply Totals	0.00	0.00	0.00	0.00	0.00
				E40	Other Services and Charges					
7,500.00	9,583.30	0.00	14,543.69	575-20-410	Professional Services	0.00	0.00	0.00	0.00	0.00
7,500.00	9,583.30	0.00	14,543.69		Other Services and Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E60	Capital Outlays					
1,584.81	0.00	75,000.00	10,255.91	575-21-640	Skateboard Park <i>Phase II</i>	0.00	0.00	0.00	42,482.00	0.00
0.00	0.00	249,473.00	17,618.60	575-22-640	Reese Park Field	0.00	0.00	0.00	0.00	0.00
17,548.71	193,847.17	356,593.00	231,899.64	575-25-640	General Park Improvements	0.00	0.00	0.00	0.00	0.00
19,133.52	193,847.17	681,066.00	259,774.15		Capital Outlays Totals:	0.00	0.00	0.00	42,482.00	0.00
37,985.99	229,234.87	724,473.00	294,772.88		EXPENDITURES TOTALS:	0.00	18,728.00	18,728.00	50,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
37,985.99	229,234.87	724,473.00	294,772.88		DEPT EXPENSES	0.00	18,728.00	18,728.00	50,000.00	0.00
(37,985.99)	(229,234.87)	(724,473.00)	(294,772.88)		Park Improvement Totals:	0.00	(18,728.00)	(18,728.00)	(50,000.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
38,293.85	189,980.00	724,473.00	18,465.19		FUND REVENUES	0.00	0.00	0.00	50,000.00	0.00
37,985.99	229,234.87	724,473.00	294,772.88		FUND EXPENSES	0.00	18,728.00	18,728.00	50,000.00	0.00
307.86	(39,254.87)	0.00	(276,307.69)		Ending Fund Balance Totals:	0.00	(18,728.00)	(18,728.00)	0.00	0.00

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General Ledger

Budget Analysis Report



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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				404	(No Description) <i>Sewer Utility</i>					
				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 <i>56,40 x .40 = \$22,564</i>	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: <i>Inte fund loan payment from General Fund</i>	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

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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		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90 597-55-003	Interfund Services 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
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 E95 508-00-000	(No Description) Ending Fund Balance 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
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	180,000.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

\$80,000 to 407 Sewer improvement
\$100,000 to 307
LID proj. fund

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General Ledger

Budget Analysis Report



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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				407	SEWER SYSTEM IMPROVEMEN					
				R01	Beginning Fund Balance					
0.00	0.00	27,318.00	42,742.90	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	27,318.00	42,742.90		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
0.00	59,598.50	167,847.00	0.00	367-10-000	Sewer Connection Fees	0.00	0.00	0.00	0.00	0.00
5,072.17	9.09	0.00	0.00	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
24,786.34	0.00	0.00	28,943.40	369-90-000	Miscellaneous <i>legislative proviso</i>	0.00	0.00	0.00	500,000.00	0.00
29,858.51	59,607.59	167,847.00	28,943.40		Miscellaneous Revenues Totals:	0.00	0.00	0.00	500,000.00	0.00
				R80	Nonrevenues					
0.00	250,000.00	500,000.00	565,750.00	382-80-010	Intergovernmental Loan Proceed	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	382-80-020	Intergovernmental Loan Proceed	0.00	0.00	0.00	0.00	0.00
0.00	250,000.00	500,000.00	565,750.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
5,000.00	231,700.00	0.00	0.00	397-10-000	Operating Transfer In	0.00	0.00	0.00	80,000.00	0.00
5,000.00	231,700.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	80,000.00	0.00
34,858.51	541,307.59	695,165.00	637,436.30		REVENUES TOTALS:	0.00	0.00	0.00	580,000.00	0.00
				407	Sewer System Improvement					
				E40	Other Services and Charges					
190,427.20	361,224.84	25,000.00	59,120.34	596-35-410	Professional Service Engineeri	0.00	0.00	0.00	115,000.00	0.00
9,171.00	603.03	0.00	0.00	596-35-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00
199,598.20	361,827.87	25,000.00	59,120.34		Other Services and Charges Totals:	0.00	0.00	0.00	115,000.00	0.00

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2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
				E60	Capital Outlays					
1,434.71	106,701.88	60,000.00	46,104.45	596-35-631	I & I Reduction Program	0.00	0.00	0.00	50,000.00	0.00
37,606.10	30,826.96	500,000.00	608,467.75	596-35-632	Sewer Plant Construction	0.00	0.00	0.00	415,000.00	0.00
0.00	0.00	109,000.00	12,607.70	596-35-633	Contraction Project	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	25,286.45	596-40-630	Sewer Infrastructure Repair	0.00	0.00	0.00	0.00	0.00
					<i>Centrifuge & force main</i>					
39,040.81	137,528.84	669,000.00	692,466.35		Capital Outlays Totals:	0.00	0.00	0.00	465,000.00	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
238,639.01	499,356.71	694,000.00	751,586.69		EXPENDITURES TOTALS:	0.00	0.00	0.00	580,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
238,639.01	499,356.71	694,000.00	751,586.69		DEPT EXPENSES	0.00	0.00	0.00	580,000.00	0.00
(238,639.01)	(499,356.71)	(694,000.00)	(751,586.69)		Sewer System Improvement Total	0.00	0.00	0.00	(580,000.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
34,858.51	541,307.59	695,165.00	637,436.30		FUND REVENUES	0.00	0.00	0.00	580,000.00	0.00
238,639.01	499,356.71	694,000.00	751,586.69		FUND EXPENSES	0.00	0.00	0.00	580,000.00	0.00
(203,780.50)	41,950.88	1,165.00	(114,150.39)		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00

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2006	2007	2008	2008			2009	2009	2009	2009	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
34,858.51	541,307.59	695,165.00	637,436.30		REPORT REVENUES	0.00	0.00	0.00	580,000.00	0.00
238,639.01	499,356.71	694,000.00	751,586.69		REPORT EXPENSES	0.00	0.00	0.00	580,000.00	0.00
(203,780.50)	41,950.88	1,165.00	(114,150.39)		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis Report



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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				405	CR UTILITY FUND /water utility					
				R01	Beginning Fund Balance					
0.00	0.00	78,000.00	974,576.35	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	298,992.00	0.00
0.00	0.00	78,000.00	974,576.35		Beginning Fund Balance Totals:	0.00	0.00	0.00	298,992.00	0.00
				R10	Taxes					
23.21	10.96	0.00	0.00	312-02-310	Timber Tax	0.00	0.00	0.00	0.00	0.00
23.21	10.96	0.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
12,957.00	8,000.00	0.00	3,348.00	366-10-000	Interfund Interest On Loans	0.00	0.00	0.00	1,500.00	0.00
37,518.00	0.00	0.00	4,512.80	367-10-000	Sewer Connection	0.00	0.00	0.00	0.00	0.00
83,513.00	0.00	0.00	8,957.20	367-10-010	Water Connections Fee	0.00	0.00	0.00	10,508.00	0.00
36,992.40	30,268.26	47,000.00	18,807.89	361-11-000	Investment Interest = 10,508	0.00	0.00	0.00	7,500.00	0.00
170,980.40	38,268.26	47,000.00	35,625.89		Miscellaneous Revenues Totals:	0.00	0.00	0.00	19,508.00	0.00
				R80	Nonrevenues					
267,000.00	35,000.00	0.00	31,500.00	381-20-000	Loan Repayment Received	0.00	0.00	0.00	21,000.00	0.00
267,000.00	35,000.00	0.00	31,500.00		Nonrevenues Totals:	0.00	0.00	0.00	21,000.00	0.00
				R90	Other Financing Sources					
88,557.67	64,590.75	0.00	1,633.26	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
88,557.67	64,590.75	0.00	1,633.26		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
526,561.28	137,869.97	125,000.00	1,043,335.50		REVENUES TOTALS:	0.00	0.00	0.00	339,500.00	0.00
				405	Cumulative Reserve Utility					

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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E80	Debt Service - Interest					
0.00	0.00	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
				E90	Interfund Services					
63,500.00	231,700.00	125,000.00	0.00	597-55-000	Operating Transfer Out <i>412 debt</i>	0.00	0.00	0.00	152,000.00	0.00
0.00	200,000.00	0.00	0.00	597-55-001	Operating Transfer Out <i>409 water</i>	0.00	0.00	0.00	187,500.00	0.00
0.00	0.00	0.00	0.00	597-55-002	Operating Transfer Out <i>improvement</i>	0.00	0.00	0.00	0.00	0.00
63,500.00	431,700.00	125,000.00	0.00		Interfund Services Totals:	0.00	0.00	0.00	339,500.00	0.00
63,500.00	431,700.00	125,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	339,500.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
63,500.00	431,700.00	125,000.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	339,500.00	0.00
(63,500.00)	(431,700.00)	(125,000.00)	0.00		Cumulative Reserve Utility Totals:	0.00	0.00	0.00	(339,500.00)	0.00
				900	Ending Fund Balance					
0.00	0.00	0.00	0.00	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
526,561.28	137,869.97	125,000.00	1,043,335.50		FUND REVENUES	0.00	0.00	0.00	339,500.00	0.00
63,500.00	431,700.00	125,000.00	0.00		FUND EXPENSES	0.00	0.00	0.00	339,500.00	0.00
463,061.28	(293,830.03)	0.00	1,043,335.50		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
526,561.28	137,869.97	125,000.00	1,043,335.50		REPORT REVENUES	0.00	0.00	0.00	339,500.00	0.00
63,500.00	431,700.00	125,000.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	339,500.00	0.00
463,061.28	(293,830.03)	0.00	1,043,335.50		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger Budget Analysis Report



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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				409	WATER SYSTEM IMPROVEMENT					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	193,283.53	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	193,283.53		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R60	Miscellaneous Revenues					
2,105.24	997.26	0.00	3,685.80	361-11-000	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	74,020.11	0.00	33,626.40	367-11-000	Contributions	0.00	0.00	0.00	0.00	0.00
2,105.24	75,017.37	0.00	37,312.20		Miscellaneous Revenues Totals:	0.00	0.00	0.00	0.00	0.00
				R80	Nonrevenues					
0.00	0.00	0.00	0.00	382-80-040	Intergovernmental Loan (PWTF)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	382-80-050	State Revolving Fund Loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Nonrevenues Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	200,000.00	125,000.00	0.00	397-10-000	Operating Transfer In <i>405</i> <i>water utility</i>	0.00	0.00	0.00	187,500.00	0.00
0.00	200,000.00	125,000.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	187,500.00	0.00
2,105.24	275,017.37	125,000.00	230,595.73		REVENUES TOTALS:	0.00	0.00	0.00	187,500.00	0.00
				409	Water System Improvement					
				E40	Other Services and Charges					
0.00	247.23	0.00	0.00	596-34-411	Professional Services Engineer	0.00	0.00	0.00	50,000.00	0.00
0.00	0.00	0.00	0.00	596-34-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	596-34-491	Retainage Account	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	534-80-412	Professional - Legal	0.00	0.00	0.00	0.00	0.00
0.00	247.23	0.00	0.00		Other Services and Charges Totals:	0.00	0.00	0.00	50,000.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				E60	Capital Outlays					
0.00	0.00	100,000.00	51,901.81	596-34-631	Construction - Basin Road Wate	0.00	0.00	0.00	✓ 12,500.00	0.00
0.00	0.00	0.00	0.00	596-34-632	Construction - Filtration Plan	0.00	0.00	0.00	✓ 40,000.00	0.00
0.00	0.00	0.00	0.00	596-34-633	Construction - Reservoir	0.00	0.00	0.00	0.00	0.00
61,259.62	89,202.51	25,000.00	53,537.45	596-34-634	Construction - Water Line	0.00	0.00	0.00	✓ 85,000.00	0.00
0.00	13,765.50	0.00	2,952.81	596-34-640	Water Project - Other	0.00	0.00	0.00	0.00	0.00
1,612.16	0.00	0.00	0.00	596-64-610	Construction - Building Expans	0.00	0.00	0.00	0.00	0.00
62,871.78	102,968.01	125,000.00	108,392.07		Capital Outlays Totals:	0.00	0.00	0.00	137,500.00	0.00
62,871.78	103,215.24	125,000.00	108,392.07		EXPENDITURES TOTALS:	0.00	0.00	0.00	187,500.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
62,871.78	103,215.24	125,000.00	108,392.07		DEPT EXPENSES	0.00	0.00	0.00	187,500.00	0.00
(62,871.78)	(103,215.24)	(125,000.00)	(108,392.07)		Water System Improvement Totals	0.00	0.00	0.00	(187,500.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
2,105.24	275,017.37	125,000.00	230,595.73		FUND REVENUES	0.00	0.00	0.00	187,500.00	0.00
62,871.78	103,215.24	125,000.00	108,392.07		FUND EXPENSES	0.00	0.00	0.00	187,500.00	0.00
(60,766.54)	171,802.13	0.00	122,203.66		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
2,105.24	275,017.37	125,000.00	230,595.73		REPORT REVENUES	0.00	0.00	0.00	187,500.00	0.00
62,871.78	103,215.24	125,000.00	108,392.07		REPORT EXPENSES	0.00	0.00	0.00	187,500.00	0.00
(60,766.54)	171,802.13	0.00	122,203.66		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger Budget Analysis Report



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2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				412	WATER SYSTEM DEBT FUND					
				R01	Beginning Fund Balance					
0.00	0.00	60,000.00	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	15,762.00	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	15,762.00	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	167,762.00	0.00
				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					

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	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	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
	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
	(166,303.60)	(158,314.61)	(154,764.00)	(154,763.14)		Water Debt Service Totals:	0.00	(151,151.00)	(151,151.00)	(151,151.00)	0.00
					900	Ending Fund Balance					
					E95	Ending Fund Balance					
	0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Ending Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
	17,259.24	11,344.00	156,672.00	123,206.13		FUND REVENUES	0.00	152,000.00	152,000.00	167,762.00	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
	(149,044.36)	(146,970.61)	1,908.00	(31,557.01)		Ending Fund Balance Totals:	0.00	849.00	849.00	16,611.00	0.00
	17,259.24	11,344.00	156,672.00	123,206.13		REPORT REVENUES	0.00	152,000.00	152,000.00	167,762.00	0.00
	166,303.60	158,314.61	154,764.00	154,763.14		REPORT EXPENSES	0.00	151,151.00	151,151.00	151,151.00	0.00
	(149,044.36)	(146,970.61)	1,908.00	(31,557.01)		REPORT TOTALS:	0.00	849.00	849.00	16,611.00	0.00

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2006	2007	2008	2008	Account	Description	FTE	2009	2009	2009	2009
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
				307	LID PROJECT FUND					
				R01	Beginning Fund Balance					
0.00	0.00	115,000.00	120,448.92	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	103,350.00	0.00
0.00	0.00	115,000.00	120,448.92		Beginning Fund Balance Totals:	0.00	0.00	0.00	103,350.00	0.00
				R60	Miscellaneous Revenues					
4,934.60	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	367-11-010	Contributions From Outside Sou	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-90-010	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
4,934.60	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 - 404 Sensor Utility	0.00	0.00	0.00	100,000.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	100,000.00	0.00
4,934.60	0.00	115,000.00	120,448.92		REVENUES TOTALS:	0.00	0.00	0.00	203,350.00	0.00
				307	LID Project					
				E40	Other Services and Charges					
0.00	5,235.13	0.00	13,440.00	596-40-410	Professional Service - Enginee	0.00	0.00	0.00	10,000.00	0.00
2,209.50	3,919.25	115,000.00	99.00	596-40-411	Professional Service - Other	0.00	0.00	0.00	0.00	0.00
2,085.86	0.00	0.00	3,559.17	596-40-490	Miscellaneous	0.00	0.00	0.00	0.00	0.00
4,295.36	9,154.38	115,000.00	17,098.17		Other Services and Charges Totals:	0.00	0.00	0.00	10,000.00	0.00
				E60	Capital Outlays					
0.00	0.00	0.00	0.00	596-35-630	Construction - LID Sewer Sched	0.00	0.00	0.00	190,000.00	0.00
0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	190,000.00	0.00
4,295.36	9,154.38	115,000.00	17,098.17		EXPENDITURES TOTALS:	0.00	0.00	0.00	200,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
4,295.36	9,154.38	115,000.00	17,098.17		DEPT EXPENSES	0.00	0.00	0.00	200,000.00	0.00
(4,295.36)	(9,154.38)	(115,000.00)	(17,098.17)		LID Project Totals:	0.00	0.00	0.00	(200,000.00)	0.00
				900	Ending Fund Balance					
				E95	Ending Fund Balance					
0.00	0.00	0.00	0.00	508-00-000	Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

2006 Actual	2007 Actual	2008 Adopted	2008 Estimated	Account	Description	FTE	2009 Requested	2009 Proposed	2009 Approved	2009 Adopted
				113	(No Description) BUILDING MAINTENANCE FUND					
				R01	Beginning Fund Balance					
0.00	0.00	0.00	0.00	308-10-000	Beginning Fund Balance	0.00	0.00	0.00	20,000.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	20,000.00	0.00
				R10	Taxes					
0.00	0.00	0.00	0.00	316-41-000	Utility Tax - Electrical	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	316-43-000	Utility Tax - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	316-47-000	Utility Tax - Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Other Financing Sources					
0.00	0.00	0.00	0.00	395-10-010	Sale of Fixed Assets	0.00	0.00	0.00	35,000.00	0.00
				397-10-010	New Account	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			0.00	0.00	0.00	35,000.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	55,000.00	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	0.00	0.00	0.00	521-60-640	Capital Equipment Purchase	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
				113	(No Description)					
				E60	Capital Outlays					

	2006	2007	2008	2008			2009	2009	2009	2009	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
	0.00	0.00	0.00	0.00	597-00-620	Capital Outlays - Buildings	0.00	0.00	0.00	55,000.00	0.00
	0.00	0.00	0.00	0.00		Capital Outlays Totals:	0.00	0.00	0.00	55,000.00	0.00
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	55,000.00	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	55,000.00	0.00
	0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	(55,000.00)	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	55,000.00	0.00
	0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	55,000.00	0.00
	0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

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