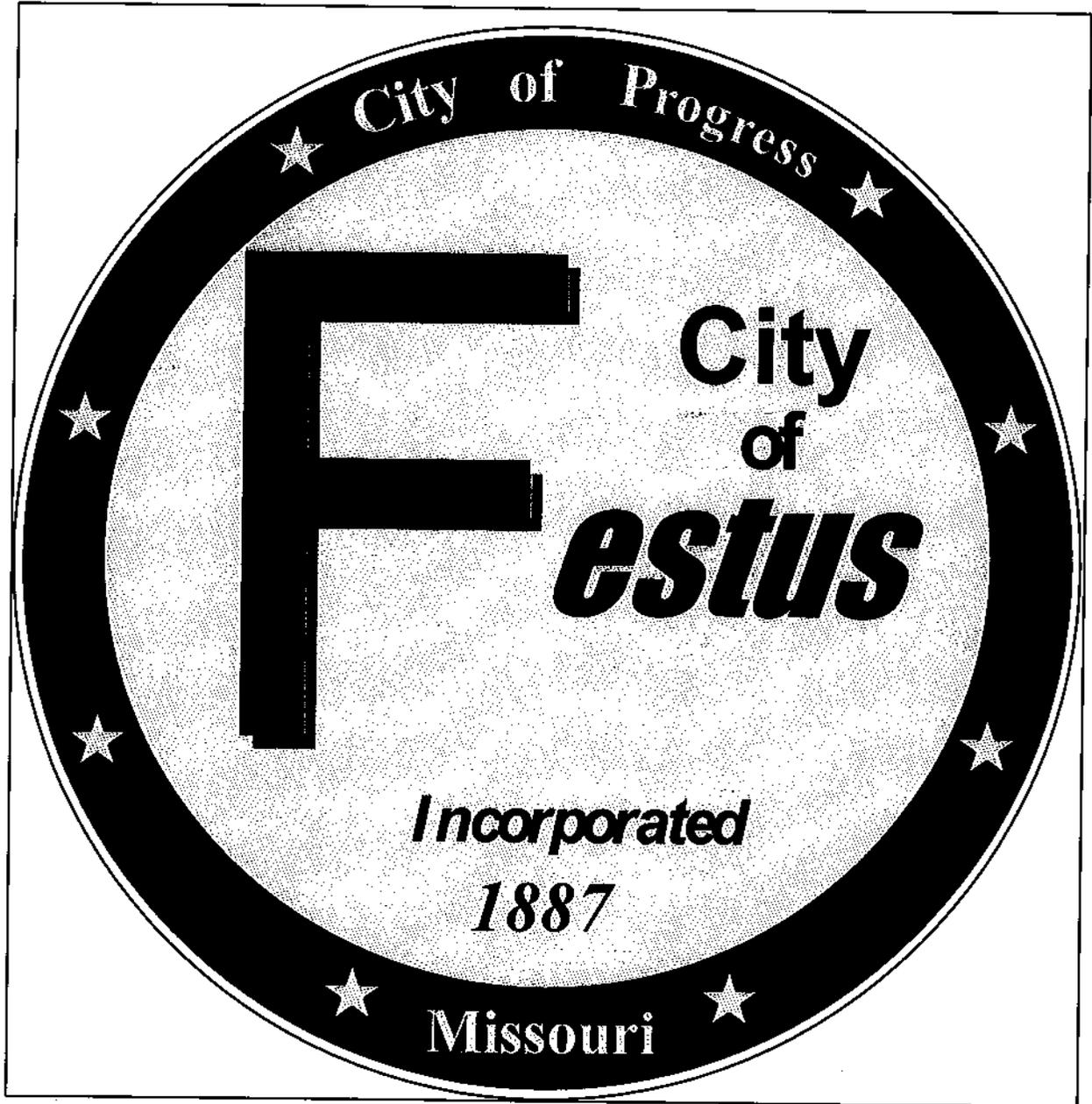


Annual Budget



Fiscal Year 2007-2008

City of Festus

Annual Budget Fiscal Year 2007-2008

Gene Doyle, Mayor

Ward 1

William Earl Cook
Jim Muellersman

Ward 2

George Vogt
Mark Potratz

Ward 3

Bobby Venz
Kevin Dennis

Ward 4

Terry Nicholson
Judy Williams

Steve Stoll, City Administrator

Roy Burnside, Treasurer

Kerry Patek, City Clerk

Pat Parsons, Finance Director

Michelle Guidicy, Financial Adm. Assistant

Tim Lewis, Chief of Police

Charlie Cayce, Fire Chief

Bill Gray, ~~Public Works & Planning Director~~

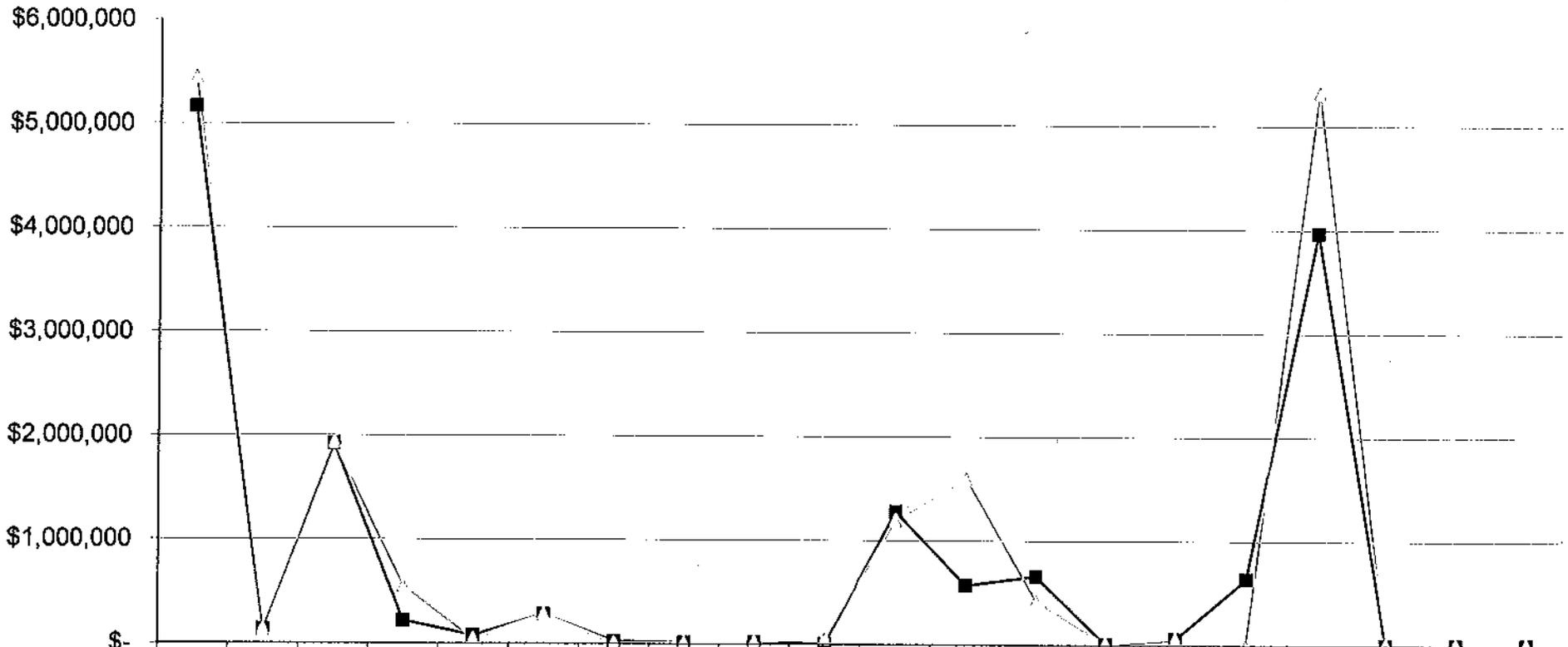
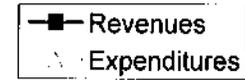
Brent Abrams, ~~Deputy~~ Public Works Director

Matt Clemens, Building Commissioner

Larry Crites, Park Superintendent

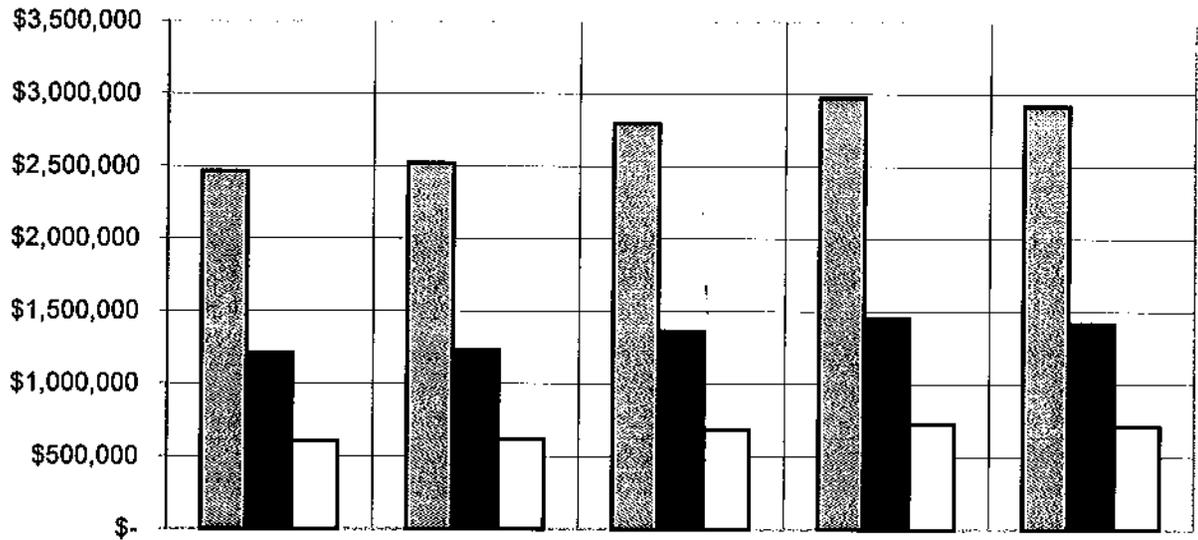
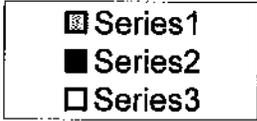
Lollie Gray, Head Librarian

Revenue & Expenditure Comparison Chart Fiscal Year 2007-2008



	General Fund	Health Fund	Library Fund	Park Fund	Tourism Tax Fund	Sales Tax Reimb.	Capital Reserve	L.E.T.F.	LLEBG Grant	PW's Fund	T-Tax Fund	County T-Tax	Levee/S tormwater Fund	Airport Fund	NID Assess. Fund	Capital Improvement	Water & Sewer	Vehicle Maint.	Federal Forfeiture	Cops Grant
■ Revenues	\$5,156,	\$129,1	\$1,915,	\$215,3	\$72,00	\$277,0	\$18,00	\$6,000	\$13,50	\$500	\$1,273,	\$567,0	\$658,0	\$500	\$50,23	\$631,0	\$3,956,	\$-	\$-	\$-
△ Expenditures	\$5,440,	\$128,1	\$1,923,	\$553,5	\$40,00	\$277,0	\$-	\$6,000	\$15,00	\$48,70	\$1,196,	\$1,600,	\$429,3	\$7,550	\$53,91	\$-	\$5,317,	\$-	\$3,445	\$-

City's 1.75% Sales Tax Comparison Chart



	01-02	02-03	03-04	04-05	05-06
Series1	\$2,461,455	\$2,518,683	\$2,794,315	\$2,973,266	\$2,915,284
Series2	\$1,205,100	\$1,229,534	\$1,360,674	\$1,450,704	\$1,416,450
Series3	\$602,549	\$614,637	\$680,476	\$725,352	\$708,209

City of Festus

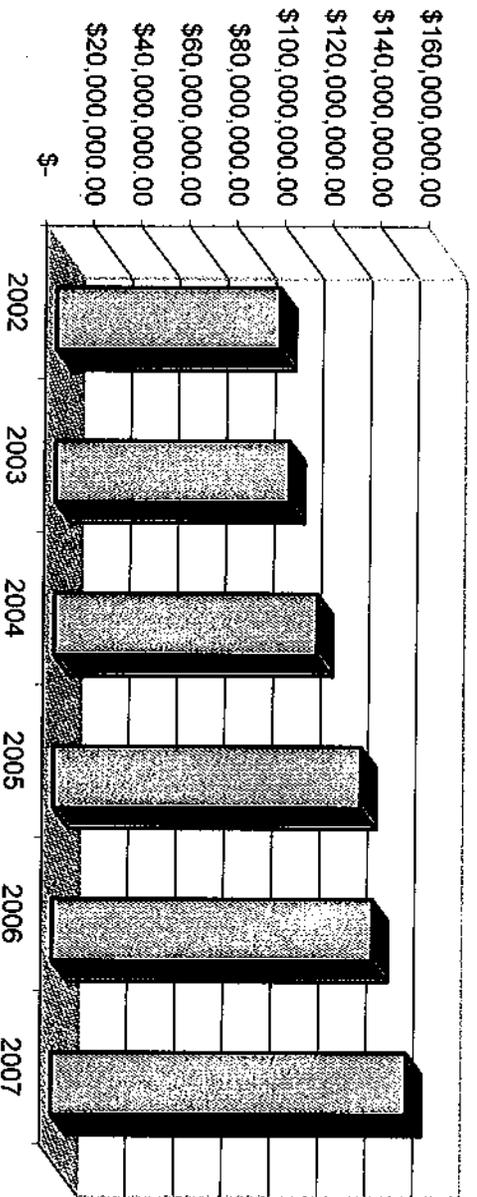
Assessed Value of Taxable Property (Comparison)

Year	Assessed Valuation	Change	Percent Increase (Decrease)
2001	\$ 89,440,430		
2002	\$ 93,321,026	\$ 3,880,596	4%
2003	\$ 97,592,671	\$ 4,271,645	5%
2004	\$ 109,723,269	\$ 12,130,598	12%
2005	\$ 128,460,358	\$ 18,737,089	17%
2006	\$ 133,793,570	\$ 5,333,212	4%
2007	\$ 148,394,270	\$ 14,600,700	11%

Average Percent Incr.

9%

Taxable Property Comparison Chart



Anticipated Property Tax Revenues for Fiscal Year 2007-2008
 includes Real Estate, Personal Property & Railroad)

	General Fund	Health Fund	Park Fund	Library Fund	Total
	0.1548	0.0804	0.1074	0.1074	0.45
Est. Current Real Est.	\$ 169,049	\$ 87,800	\$ 117,286	\$ 117,286	\$ 491,421
Est. Current Personal	\$ 41,179	\$ 21,387	\$ 28,570	\$ 28,570	\$ 119,706
Est. RR & Utility	\$ 5,285	\$ 2,745	\$ 3,666	\$ 3,666	\$ 15,362
Est. Delinq. Personal	\$ 4,634	\$ 2,431	\$ 3,283	\$ 3,283	\$ 13,631
Est. Delinq. Real Est.	\$ 6,765	\$ 3,538	\$ 4,763	\$ 4,763	\$ 19,829
Surtax	\$ 10,526	\$ 5,467	\$ 7,303	\$ 7,303	\$ 30,600
Total Est. Revenue	<u>\$ 237,438.00</u>	<u>\$ 123,368.00</u>	<u>\$ 164,871.00</u>	<u>\$ 164,871.00</u>	<u>\$ 690,548</u>

Collectors Fee @ 1.5%	\$ 3,561.57	\$ 1,850.52	\$ 2,473.07	\$ 2,473.07	\$ 10,358.23
Assessors Fee	\$ 1,238.40	\$ 643.20	\$ 859.20	\$ 859.20	\$ 3,600.00
Total Fees	\$ 4,799.97	\$ 2,493.72	\$ 3,332.27	\$ 3,332.27	\$ 13,958.23

City of Festus

Anticipated Real Estate Tax Revenues for Fiscal Year 2007-2008

	General Fund	Health Fund	Park Fund	Library Fund	Total
Levy	0.1548	0.0804	0.1074	0.1074	0.45
Valuation	\$ 118,443,188	\$ 118,443,188	\$ 118,443,188	\$ 118,443,188	
Est. Gross Revenue	\$ 183,350	\$ 95,228	\$ 127,208	\$ 127,208	\$ 532,994
Default Rate	7.8%	7.8%	7.8%	7.8%	
Default Value	\$ 14,301	\$ 7,428	\$ 9,922	\$ 9,922	\$ 41,573

Estimated Revenue \$ 169,049 \$ 87,800 \$ 117,286 \$ 117,286 \$ 491,421

City of Festus

Anticipated Personal Property Tax Revenues for Fiscal Year 2007-2008

	General Fund	Health Fund	Park Fund	Library Fund	Total
Levy	0.1548	0.0804	0.1074	0.1074	0.45
Valuation	\$ 30,788,632	\$ 30,788,632	\$ 30,788,632	\$ 30,788,632	
Est. Gross Revenue	\$ 47,661	\$ 24,754	\$ 33,067	\$ 33,067	\$ 138,549
Default Rate	13.6%	13.6%	13.6%	13.6%	
Default Value	\$ 6,482	\$ 3,367	\$ 4,497	\$ 4,497	\$ 18,843
Estimated Revenue	<u>\$ 41,179</u>	<u>\$ 21,387</u>	<u>\$ 28,570</u>	<u>\$ 28,570</u>	<u>\$ 119,706</u>

City of Festus

Anticipated RR & Other Utility Tax Revenues for Fiscal Year 2007-2008

	General Fund	Health Fund	Park Fund	Library Fund	Total
Levy	0.1548	0.0804	0.1074	0.1074	0.45
Valuation	\$ 3,593,440	\$ 3,593,440	\$ 3,593,440	\$ 3,593,440	
Est. Gross Revenue	\$ 5,563	\$ 2,889	\$ 3,859	\$ 3,859	\$ 16,170
Default Rate	5.0%	5.0%	5.0%	5.0%	
Default Value	\$ 278	\$ 144	\$ 193	\$ 193	\$ 808
Estimated Revenue	\$ 5,285	\$ 2,745	\$ 3,666	\$ 3,666	\$ 15,362

City of Festus

Anticipated Delinquent Personal Property Tax Revenues for Fiscal Year 2007-2008

	General Fund	Health Fund	Park Fund	Library Fund	Totals @7/30/07
2001 Taxes Unpaid	33.333333%	17.7777778%	24.4444444%	24.4444444%	100%
2002 Taxes Unpaid	\$ -	\$ -	\$ 64.80	\$ -	\$ 265.08
2003 Taxes Unpaid	\$ 88.35	\$ 47.13	\$ 51.25	\$ 64.80	\$ 209.64
2004 Taxes Unpaid	\$ 69.87	\$ 37.27	\$ 292.78	\$ 51.25	\$ 1,197.74
2005 Taxes Unpaid	\$ 399.25	\$ 212.93	\$ 615.56	\$ 292.78	\$ 2,518.18
2006 Taxes Unpaid	\$ 839.38	\$ 447.68	\$ 1,773.09	\$ 615.56	\$ 7,253.56
2007 Taxes Unpaid	\$ 2,417.86	\$ 1,289.52	\$ 4,497.00	\$ 1,773.09	\$ 18,843.00
	\$ 6,482.00	\$ 3,367.00	\$ 4,497.00	\$ 4,497.00	\$ 18,843.00

Delinquent Revenue \$ 10,296.71 \$ 5,401.53 \$ 7,294.48 \$ 7,294.48 \$ 30,287.20

Est. Delinquent	\$ 10,296.71	\$ 5,401.53	\$ 7,294.48	\$ 7,294.48	\$ 30,287.20
Minus					
Default Rate	55.0%	55.0%	55.0%	55.0%	55.0%
Default Value	\$ 5,663.19	\$ 2,970.84	\$ 4,011.96	\$ 4,011.96	\$ 16,657.96
Est. Delinquent	\$ 4,634	\$ 2,431	\$ 3,283	\$ 3,283	\$ 13,629
					\$ 13,631

City of Festus

Anticipated Delinquent Real Estate Tax Revenues for Fiscal Year 2007-2008

	General Fund	Health Fund	Park Fund	Library Fund	Totals @ 7/30/07
2001 Taxes Unpaid	33.33333333%	17.77777778%	24.44444444%	24.44444444%	100%
2002 Taxes Unpaid	\$ -	\$ -	\$ -	\$ -	\$ -
2003 Taxes Unpaid	\$ 18.75	\$ 10.00	\$ 13.75	\$ 13.75	\$ 56.25
2004 Taxes Unpaid	\$ 468.60	\$ 249.92	\$ 343.64	\$ 343.64	\$ 1,405.80
2005 Taxes Unpaid	\$ 1,254.15	\$ 668.88	\$ 919.71	\$ 919.71	\$ 3,762.45
2006 Taxes Unpaid	\$ 3,286.95	\$ 1,753.04	\$ 2,410.43	\$ 2,410.43	\$ 9,860.85
2007 Taxes Unpaid	\$ 14,301.00	\$ 7,428.00	\$ 9,922.00	\$ 9,922.00	\$ 41,573.00

Delinquent Revenue \$ 19,329.45 \$ 10,109.84 \$ 13,609.53 \$ 13,609.53 \$ 56,658.35

Est. Delinquent Minus	\$ 19,329.45	\$ 10,109.84	\$ 13,609.53	\$ 13,609.53	\$ 56,658.35
Default Rate 65.0%	\$ 12,564.14	\$ 6,571.40	\$ 8,846.19	\$ 8,846.19	\$ 36,827.93
Default Value	\$ 6,765	\$ 3,538	\$ 4,763	\$ 4,763	\$ 19,830
Est. Delinquent	\$ 6,765	\$ 3,538	\$ 4,763	\$ 4,763	\$ 19,829

Budget Summary - All Funds

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 13,108,152	\$ 13,108,152
<u>Deferred Revenue Available at County at the end of 9/30/06</u>	\$ 1,507,327	\$ 1,507,327
Budgeted Revenues/Transfers 2006-2007	\$ 14,163,951	\$ 14,163,951
Budgeted Expenditures/Transfers 2006-2007	\$ 16,041,331	\$ 16,041,331
<hr/>		
Estimated Fund Balance September 30, 2007	<u>\$ 12,738,099</u>	<u>\$ 12,738,099</u>
Estimated Revenue 2007-2008	\$ 15,376,225	\$ 14,939,225
Transfers In:	\$ 1,430,145	\$ 1,388,145
<hr/>		
Total Assets 2007-2008	<u>\$ 29,544,469</u>	<u>\$ 28,065,469</u>
Estimated Expenditures 2007-2008	\$ 17,872,823	\$ 17,041,352
Transfers Out:	\$ 1,430,145	\$ 1,388,145
Estimated Encumbrances as of September 30, 2008	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities 2007-2008	\$ 19,302,968	\$ 18,429,497
Estimated Balance September 30, 2008	\$ 10,241,501	\$ 10,635,972
<hr/>		
Total Liabilities & Fund Balance 2007-2008	<u>\$ 29,544,469</u>	<u>\$ 29,065,469</u>

Cash in Bank as of May 31, 2007 \$ 14,220,482 "All Funds"
(Includes Investments)

Revenue - All Funds

<u>Fund</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
General Fund	\$ 4,676,837	\$ 4,857,921	\$ 4,971,631	\$ 4,911,326	\$ 3,495,923	\$ 5,156,393	\$ 5,156,393
Health Fund	\$ 90,115	\$ 99,193	\$ 134,517	\$ 118,272	\$ 117,929	\$ 129,118	\$ 129,118
Library Fund	\$ 152,385	\$ 178,356	\$ 212,500	\$ 519,626	\$ 453,795	\$ 2,352,479	\$ 1,915,479
Park Fund	\$ 206,098	\$ 178,343	\$ 210,911	\$ 197,874	\$ 195,914	\$ 215,327	\$ 215,327
Tourism Tax Fund	\$ 68,266	\$ 69,658	\$ 73,962	\$ 68,000	\$ 51,174	\$ 72,000	\$ 72,000
Sales Tax Reimbursement Fund	\$ 102,416	\$ 197,909	\$ 264,776	\$ 269,500	\$ 180,408	\$ 277,000	\$ 277,000
Capital Reserve Fund	\$ 1,271	\$ 5,707	\$ 19,910	\$ 5,000	\$ 14,577	\$ 18,000	\$ 18,000
Law Enforcement Training Fund	\$ 6,972	\$ 6,626	\$ 6,721	\$ 6,550	\$ 2,650	\$ 6,000	\$ 6,000
LLEBG Grant	\$ 12,476	\$ 14,460	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ 13,500
Public Works Fund	\$ 733	\$ 1,850	\$ 3,841	\$ 2,200	\$ 1,765	\$ 500	\$ 500
City Transportation Tax Fund	\$ 1,125,211	\$ 1,176,632	\$ 1,238,475	\$ 1,834,350	\$ 900,520	\$ 1,273,000	\$ 1,273,000
County Transportation Tax Fund	\$ 1,414,192	\$ 355,489	\$ 318,936	\$ 631,000	\$ 493,503	\$ 567,000	\$ 567,000
Levee/Stormwater Fund	\$ 547,482	\$ 593,820	\$ 609,860	\$ 616,000	\$ 475,235	\$ 658,000	\$ 658,000
Airport Fund	\$ 102,094	\$ 45,249	\$ 36,129	\$ 37,825	\$ 25,849	\$ 500	\$ 500
NID Assessment Fund	\$ 478	\$ 34,333	\$ 39,924	\$ 50,937	\$ 75,121	\$ 50,237	\$ 50,237
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ 289,300	\$ 106,563	\$ 631,000	\$ 631,000
Water & Sewer Fund	\$ 3,820,487	\$ 4,056,311	\$ 4,259,984	\$ 4,096,232	\$ 2,554,605	\$ 3,956,171	\$ 3,956,171
Vehicle Maintenance Fund	\$ 84,986	\$ 99,176	\$ 39,521	\$ -	\$ -	\$ -	\$ -
Federal Forfeiture Fund	\$ 16,868	\$ 53,891	\$ 6,279	\$ 290	\$ 198	\$ -	\$ -
Cops Grant Fund	\$ -	\$ 117,266	\$ 22,856	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 12,429,367	\$ 12,142,190	\$ 12,470,733	\$ 13,667,782	\$ 9,145,729	\$ 15,376,225	\$ 14,939,225
** Transfer In:	\$ 405,257	\$ 545,196	\$ 645,285	\$ 496,169	\$ 379,659	\$ 1,430,145	\$ 1,388,145
TOTALS:	\$ 12,834,624	\$ 12,687,386	\$ 13,116,018	\$ 14,163,951	\$ 9,525,388	\$ 16,806,370	\$ 16,327,370

** Includes transfer to Long-Term Debt

Expenditures - All Funds

Fund	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
General Fund	\$ 4,222,894	\$ 4,695,087	\$ 4,855,115	\$ 5,292,711	\$ 3,272,264	\$ 5,677,612	\$ 5,440,401
Health Fund	\$ 73,095	\$ 89,919	\$ 133,781	\$ 160,694	\$ 81,676	\$ 117,352	\$ 128,153
Library Fund	\$ 188,093	\$ 196,454	\$ 202,026	\$ 663,853	\$ 536,793	\$ 2,366,538	\$ 1,923,940
Park Fund	\$ 429,338	\$ 505,980	\$ 469,697	\$ 525,546	\$ 256,104	\$ 614,597	\$ 553,597
Tourism Tax Fund	\$ 57,899	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 40,000	\$ 40,000
Sales Tax Reimbursement Fund	\$ -	\$ -	\$ 720,538	\$ 319,500	\$ 227,227	\$ 277,000	\$ 277,000
Capital Reserve Fund	\$ 29,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Training Fund	\$ 6,849	\$ 4,812	\$ 4,932	\$ 6,550	\$ 1,799	\$ 6,000	\$ 6,000
L.I.E.B.G. Fund	\$ 12,476	\$ 14,935	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Public Works Fund	\$ 6,386	\$ 9,389	\$ 5,224	\$ 65,000	\$ 59,198	\$ 62,500	\$ 48,700
City Transportation Tax Fund	\$ 885,500	\$ 726,048	\$ 1,071,094	\$ 1,831,400	\$ 550,707	\$ 1,200,943	\$ 1,196,480
County Transportation Tax Fund	\$ 1,387,176	\$ 352,772	\$ 310,263	\$ 1,585,000	\$ 434,327	\$ 1,600,000	\$ 1,600,000
Levee/Stormwater Fund	\$ 225,839	\$ 23,832	\$ 112,158	\$ 429,099	\$ 130,780	\$ 429,399	\$ 429,399
Airport Fund	\$ 113,574	\$ 37,099	\$ 40,073	\$ 38,775	\$ 41,993	\$ 7,550	\$ 7,550
NID Assessment Fund	\$ 31,653	\$ 52,877	\$ 132,601	\$ 55,913	\$ 41,407	\$ 53,916	\$ 53,916
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fund	\$ 3,384,513	\$ 4,036,962	\$ 3,887,339	\$ 4,511,861	\$ 2,288,498	\$ 5,400,971	\$ 5,317,771
Vehicle Maintenance Fund	\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -
Federal Forfeiture Fund	\$ 45,630	\$ 86,760	\$ 30,443	\$ 2,260	\$ -	\$ 3,445	\$ 3,445
Cops Grant Fund	\$ -	\$ 117,266	\$ 22,856	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,212,542	\$ 11,167,111	\$ 12,069,291	\$ 15,545,162	\$ 7,926,814	\$ 17,872,823	\$ 17,041,352
Transfers Out:	\$ 405,257	\$ 545,196	\$ 645,285	\$ 496,169	\$ 379,659	\$ 1,430,145	\$ 1,388,145
TOTALS:	\$ 11,617,799	\$ 11,712,307	\$ 12,714,576	\$ 16,041,331	\$ 8,306,473	\$ 19,302,968	\$ 18,429,497

General Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 1,795,543	\$ 1,795,543
Budgeted Revenues/Transfers 2006-2007	\$ 4,946,976	\$ 4,946,976
Budgeted Expenditures/Transfers 2006-2007	\$ 5,446,211	\$ 5,446,211
<hr/>		
Estimated Fund Balance September 30, 2007	\$ 1,296,308	\$ 1,296,308
Estimated Revenue 2007-2008	\$ 5,156,393	\$ 5,156,393
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2007-2008	\$ 6,452,701	\$ 6,452,701
<hr/>		
Estimated Expenditures 2007-2008 (See Note below)	\$ 5,677,612	\$ 5,440,401
Transfers Out:	\$ 153,500	\$ 111,500
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
<hr/>		
Total Liabilities 2007-2008	\$ 5,831,112	\$ 5,551,901
Estimated Balance September 30, 2008	\$ 621,589	\$ 900,800
<hr/>		
Total Liabilities & Fund Balance 2007-2008	\$ 6,452,701	\$ 6,452,701

Cash in Bank as of May 31, 2007

General Fund Petty Cash	\$ 1,500	
General Fund Operating Acct.	\$ 10,000	
General Fund Payroll Acct.	\$ 72,234	
General Fund Money Market Acct.	\$ 284,227	
General Fund Investments Out	\$ 845,531	
Police Evidence Account	\$ 4,123	Restricted
Court - Bonds Acct.	\$ 61,028	Restricted
Court - Fines Acct.	\$ 12,431	Restricted
Court - Judicial Acct.	\$ 401	
2005 COP Account		Restricted
Total General Fund "Cash-in-Bank"	\$ 1,291,475	

General Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	AMENDED Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
010000 - 41000	Real Estate Taxes - Current	\$ 108,226	\$ 121,301	\$ 143,737	\$ 149,324	\$ 144,889	\$ 169,049	\$ 169,049
010000 - 41010	Real Estate Taxes - Prior	\$ 5,171	\$ 3,694	\$ 7,964	\$ 4,344	\$ 3,348	\$ 6,765	\$ 6,765
010000 - 41100	Personal Property Tax - Current	\$ 29,548	\$ 30,046	\$ 35,533	\$ 38,110	\$ 36,581	\$ 41,179	\$ 41,179
010000 - 41110	Personal Property Tax - Prior	\$ 4,309	\$ 4,691	\$ 5,807	\$ 3,763	\$ 4,167	\$ 4,634	\$ 4,634
010000 - 41200	Sur Tax	\$ 7,475	\$ 8,649	\$ 10,221	\$ 10,200	\$ 10,482	\$ 10,526	\$ 10,526
010000 - 41300	Financial Institution Tax	\$ 1,341	\$ 1,610	\$ 1,977	\$ 1,600	\$ 1,763	\$ 1,700	\$ 1,700
010000 - 42000	Sales Tax	\$ 2,160,822	\$ 2,291,680	\$ 2,244,715	\$ 2,341,600	\$ 1,700,273	\$ 2,435,500	\$ 2,435,500
010000 - 42100	911 Tax Receipts	\$ 70,126	\$ 59,925	\$ 56,387	\$ 55,000	\$ 28,367	\$ 74,500	\$ 74,500
010000 - 42200	State Gas Tax	\$ 281,621	\$ 280,564	\$ 275,109	\$ 272,500	\$ 184,935	\$ 275,000	\$ 275,000
010000 - 42210	Vehicle Sales Tax	\$ 70,511	\$ 69,995	\$ 57,604	\$ 56,000	\$ 53,151	\$ 67,200	\$ 67,200
010000 - 42220	Additional Motor Vehicle Fees	\$ 50,251	\$ 51,471	\$ 65,992	\$ 60,000	\$ 38,522	\$ 56,800	\$ 56,800
010000 - 42300	Railroad Utilities	\$ 3,723	\$ 4,627	\$ 3,978	\$ 5,236	\$ 5,593	\$ 5,285	\$ 5,285
010000 - 42400	Utility Gross Receipts	\$ 559,681	\$ 582,259	\$ 609,236	\$ 531,000	\$ 394,382	\$ 596,000	\$ 596,000
010000 - 42500	Cablevision	\$ 31,250	\$ 33,935	\$ 35,347	\$ 35,000	\$ 36,682	\$ 36,500	\$ 36,500
010000 - 43000	Grant Receipts	\$ -	\$ 2,173	\$ -	\$ 8,640	\$ 4,883		\$ 17,000
010000 - 43005	Contributed Revenue	\$ -	\$ -	\$ 1,477	\$ -	\$ 626	\$ -	\$ -
010000 - 43015	JCWA Reimbursement	\$ -	\$ 2,625	\$ 1,312	\$ 1,875	\$ 1,625	\$ 2,438	\$ 2,438
010000 - 43100	Federal Reimbursements	\$ -	\$ 5,584	\$ 7,191	\$ -	\$ -	\$ -	\$ -
010000 - 43200	State Reimbursements	\$ 1,162	\$ -	\$ 703	\$ -	\$ -	\$ -	\$ -
010000 - 43205	County Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 555	\$ -	\$ -
010000 - 43210	Traffic Cops Grant	\$ 9,476	\$ 11,666	\$ 22,331	\$ 23,040	\$ 14,157	\$ 16,000	\$ 16,000
010000 - 45000	Merchant Licenses	\$ 147,951	\$ 146,824	\$ 165,664	\$ 168,100	\$ 35,500	\$ 189,500	\$ 189,500
010000 - 45100	Building Permits	\$ 109,482	\$ 97,909	\$ 67,249	\$ 63,800	\$ 38,322	\$ 57,400	\$ 57,400
010000 - 45110	Occupancy Permit Fee's	\$ 12,738	\$ 14,280	\$ 15,490	\$ 13,000	\$ 16,370	\$ 21,650	\$ 21,650
010000 - 49205	Dispatching Services	\$ 46,013	\$ 46,350	\$ 46,350	\$ 47,394	\$ 35,458	\$ 47,742	\$ 47,742
010000 - 46000	Police Court Fines	\$ 301,961	\$ 285,200	\$ 285,832	\$ 286,000	\$ 176,961	\$ 257,100	\$ 257,100
010000 - 46010	Judicial Education Fund	\$ 2,610	\$ 2,358	\$ 2,051	\$ 1,800	\$ 1,144	\$ 1,700	\$ 1,700
010000 - 46100	Tax Penalties	\$ 2,039	\$ 1,525	\$ 1,674	\$ 1,500	\$ 1,306	\$ 1,500	\$ 1,500
010000 - 46215	False Alarm Fees	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
010000 - 47000	General Fund Interest	\$ 8,595	\$ 32,108	\$ 60,765	\$ 32,000	\$ 32,559	\$ 40,000	\$ 40,000
010000 - 48000	Miscellaneous Income	\$ 5,698	\$ 5,901	\$ 6,045	\$ 2,500	\$ 3,099	\$ 2,500	\$ 2,500
010000 - 48005	Proceeds from Sale	\$ 1,068	\$ 7,177	\$ 23,857	\$ 15,900	\$ 13,509	\$ -	\$ -
010000 - 48200	Zoning & Subdivision Fees	\$ 2,530	\$ 3,843	\$ 3,059	\$ 1,900	\$ 1,410	\$ 2,000	\$ 2,000
010000 - 48300	Insurance Claims & Refunds	\$ 23,587	\$ -	\$ 2,959	\$ -	\$ 12,610	\$ -	\$ -
010000 - 48310	Police Record Checks	\$ 3,755	\$ 4,373	\$ 3,320	\$ 3,400	\$ 1,660	\$ 3,000	\$ 3,000
010000 - 48320	Fire Tag Sales	\$ 8,287	\$ 8,225	\$ 14,600	\$ 14,500	\$ 15,500	\$ 15,000	\$ 15,000
010000 - 48340	Donations	\$ 25,300	\$ 25,463	\$ 50,184	\$ -	\$ 1,100	\$ 1,000	\$ 1,000

General Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	AMENDED Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
010000 - 49215	Allowance for Uncollectibles	\$ -	\$ (3,257)	\$ (4,588)	\$ -	\$ -	\$ -	\$ -
010000 - 49500	Garbage & Trash Fees	\$ 578,856	\$ 608,971	\$ 638,448	\$ 640,200	\$ 443,584	\$ 698,725	\$ 698,725
010000 - 49510	Trash Tag Fees	\$ 1,674	\$ 2,376	\$ 2,051	\$ 2,200	\$ 850	\$ 1,500	\$ 1,500
TOTAL REVENUE		\$ 4,676,837	\$ 4,857,921	\$ 4,971,631	\$ 4,911,326	\$ 3,495,923	\$ 5,156,393	\$ 5,156,393
010000 - 49990	Transfers In	\$ 29,693	\$ 7,131	\$ -	\$ 35,850	\$ 13,333	\$ -	\$ -
TOTALS		\$ 4,706,530	\$ 4,865,052	\$ 4,971,631	\$ 4,946,976	\$ 3,509,256	\$ 5,156,393	\$ 5,156,393
Total Operating Revenues		\$ 4,656,575	\$ 4,824,655	\$ 4,885,963	\$ 4,922,436	\$ 3,476,528	\$ 5,138,393	\$ 5,138,393
Total Special Revenues		\$ 49,955	\$ 40,397	\$ 85,668	\$ 24,540	\$ 32,728	\$ 18,000	\$ 18,000
Totals		\$ 4,706,530	\$ 4,865,052	\$ 4,971,631	\$ 4,946,976	\$ 3,509,256	\$ 5,156,393	\$ 5,156,393
Total Operating Expenses		\$ 4,124,992	\$ 4,378,581	\$ 4,654,454	\$ 4,886,005		\$ 5,334,076	\$ 5,178,615
Surplus or (Deficit)		\$ 531,583	\$ 446,074	\$ 231,509	\$ 36,431		\$ (195,683)	\$ (40,222)
Minus Total Capital Expenses		\$ 175,340	\$ 386,412	\$ 300,137	\$ 408,206		\$ 345,036	\$ 263,286
Minus Total Reserve Expenses		\$ 25,000	\$ 169,000	\$ 246,000	\$ 152,000		\$ 152,000	\$ 110,000
Surplus or (Deficit)		\$ 381,198	\$ (68,941)	\$ (228,960)	\$ (499,235)		\$ (674,719)	\$ (395,508)

General Fund Expenditures
Department Summary

Department	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
General Government	\$ 510,360	\$ 503,501	\$ 550,471	\$ 573,105	\$ 333,858	\$ 591,345	\$ 572,645
Municipal Court	\$ 222,718	\$ 191,802	\$ 161,626	\$ 170,420	\$ 90,567	\$ 190,285	\$ 166,730
Building & Code Enforcement	\$ 207,622	\$ 254,385	\$ 301,208	\$ 348,251	\$ 212,832	\$ 385,014	\$ 369,732
Police Department	\$ 1,783,625	\$ 1,805,270	\$ 2,025,379	\$ 2,124,195	\$ 1,307,149	\$ 2,247,536	\$ 2,204,101
Dispatching	\$ 388,622	\$ 408,726	\$ 423,296	\$ 443,872	\$ 250,619	\$ 456,516	\$ 450,716
Fire Department	\$ 222,535	\$ 305,264	\$ 288,131	\$ 485,506	\$ 325,548	\$ 475,626	\$ 417,887
Emergency Operations	\$ -	\$ 53,777	\$ 63,278	\$ 21,895	\$ 11,123	\$ 80,590	\$ 13,090
Street Department	\$ 21,191	\$ 248,700	\$ 196,585	\$ 232,492	\$ 142,531	\$ 352,365	\$ 352,365
Non-Departmental	\$ 866,221	\$ 923,662	\$ 845,141	\$ 892,975	\$ 598,037	\$ 898,335	\$ 893,135
SUB-TOTAL	\$ 4,222,894	\$ 4,695,087	\$ 4,855,115	\$ 5,292,711	\$ 3,272,264	\$ 5,677,612	\$ 5,440,401
Transfers Out:	\$ 102,438	\$ 238,906	\$ 345,476	\$ 153,500	\$ 139,847	\$ 153,500	\$ 111,500
TOTAL GENERAL FUND EXPENDITURES	\$ 4,325,332	\$ 4,933,993	\$ 5,200,591	\$ 5,446,211	\$ 3,412,111	\$ 5,831,112	\$ 5,551,901
Total Operating Expenses	\$ 4,124,992	\$ 4,378,581	\$ 4,654,454	\$ 4,886,005	\$ 2,956,896	\$ 5,334,076	\$ 5,178,615
Total Capital Expenses	\$ 175,340	\$ 386,412	\$ 300,137	\$ 408,206	\$ 364,684	\$ 345,036	\$ 263,286
Total Reserve Expenses	\$ 25,000	\$ 169,000	\$ 246,000	\$ 152,000	\$ 101,333	\$ 152,000	\$ 110,000
TOTALS	\$ 4,325,332	\$ 4,933,993	\$ 5,200,591	\$ 5,446,211	\$ 3,422,913	\$ 5,831,112	\$ 5,551,901

General Fund Expenditures
Line Item Summary
Administration

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2003-2004</u>	<u>Actual Expenditures</u> <u>2004-2005</u>	<u>Actual Expenditures</u> <u>2005-2006</u>	<u>AMENDED Budget</u> <u>2006-2007</u>	<u>Expenditures Through</u> <u>5/31/2007</u>	<u>Department Head Request</u> <u>2007-2008</u>	<u>Budget Approved</u> <u>2007-2008</u>
Personal Services	\$ 293,022	\$ 291,398	\$ 313,643	\$ 307,505	\$ 186,148	\$ 321,809	\$ 316,909
Employee Benefits	\$ 76,999	\$ 72,297	\$ 88,519	\$ 86,482	\$ 54,059	\$ 95,276	\$ 95,276
Occupancy	\$ 30,069	\$ 32,193	\$ 28,972	\$ 33,370	\$ 21,764	\$ 34,700	\$ 34,700
Office Services	\$ 42,622	\$ 46,115	\$ 32,417	\$ 44,768	\$ 23,106	\$ 43,300	\$ 43,500
Travel & Mobile Equipment	\$ 2,283	\$ 765	\$ 1,192	\$ 2,300	\$ 415	\$ 1,800	\$ 1,800
Materials & Supplies	\$ 2,431	\$ 1,809	\$ 1,151	\$ 2,000	\$ 951	\$ 2,700	\$ 2,000
Special Expenses	\$ 58,710	\$ 58,924	\$ 61,171	\$ 71,280	\$ 36,467	\$ 74,060	\$ 69,760
Capital Outlay	\$ 4,224	\$ -	\$ 23,406	\$ 25,400	\$ 10,948	\$ 17,700	\$ 8,700
TOTAL	\$ 510,360	\$ 503,501	\$ 550,471	\$ 573,105	\$ 333,858	\$ 591,345	\$ 572,645
Total Operating Expenses	\$ 506,136	\$ 503,501	\$ 527,065	\$ 547,705	\$ 325,793	\$ 573,645	\$ 563,945
Total Capital Expenses	\$ 4,224	\$ -	\$ 23,406	\$ 25,400	\$ 10,948	\$ 17,700	\$ 8,700
TOTALS	\$ 510,360	\$ 503,501	\$ 550,471	\$ 573,105	\$ 336,741	\$ 591,345	\$ 572,645

Accounts Payable Notes

City Hall Water (50% Adm. & 50% Police)
City Hall Electricity (40% Adm., 40% Police, 10% Dispatch & 10% Court)
City Hall Gas (40% Adm., 40% Police, 10% Dispatch & 10% Court)
Sheet Metal Contractors Maint. Contract (50% Adm. & 50% Police)
Audit Fees (63% General Adm, 16% T-Tax, 21% Water Adm. of fee after \$175 Park, \$175 Health & \$175 Library)

General Fund Expenditures
Payroll Detail
Administration

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>Salary Approved</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
70% Admin	City Administrator - Stoll	\$36.28	\$37.37	\$37.37	\$ 54,411	\$ 54,411
100% Admin	Finance Director - Parsons	\$22.67	\$23.65	\$23.65	\$ 48,568	\$ 48,568
100% Admin	City Clerk - Patek	\$19.87	\$20.47	\$20.47	\$ 42,578	\$ 42,578
75% Admin	Financial Adm. Assistant - Guidicy	\$15.95	\$16.43	\$16.43	\$ 25,631	\$ 25,631
100% Admin	Accts Pay Clerk - Martin	\$15.45	\$15.91	\$15.91	\$ 33,093	\$ 33,093
100% Admin	Clerk Typist II - Sago	\$14.42	\$14.85	\$14.85	\$ 30,888	\$ 30,888
100% Admin	Clerk Typist I - Moreland	\$10.30	\$10.61	\$10.61	\$ 22,069	\$ 22,069
50% Admin	Janitor - Taylor	\$10.65	\$10.65	\$10.65	\$ 5,261	\$ 5,261
	Merit				\$ 725	\$ 725
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ 225	\$ 225
	SUBTOTAL				\$ 263,449	\$ 263,449
		<u>Per Month</u>	<u>Per Month</u>	<u>Per Month</u>		
Cncl	City Council	\$154.50	\$159.14	\$159.14	\$ 15,277	\$ 15,277
Cncl	Mayor	\$412.00	\$424.36	\$424.36	\$ 5,092	\$ 5,092
Cncl	Treasurer	\$128.75	\$132.61	\$132.61	\$ 1,591	\$ 1,591
	SUBTOTAL				\$ 285,409	\$ 285,409
	Overtime				\$ 2,000	\$ 2,000
	TOTAL ADMINISTRATIVE PAYROLL				\$ 287,409	\$ 287,409

General Fund Expenditures
Administration

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 6/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
011000 - 51000	Regular Salaries	\$ 249,277	\$ 258,397	\$ 280,544	\$ 274,555	\$ 169,025	\$ 285,409	\$ 285,409
011000 - 51100	Overtime	\$ 2,045	\$ 3,007	\$ 1,924	\$ 2,500	\$ 996	\$ 2,000	\$ 2,000
011000 - 51190	Other Personal Services	\$ -	\$ -	\$ 1,055	\$ 1,500	\$ -	\$ 1,500	\$ -
011000 - 51400	Legal Fees	\$ 15,402	\$ 8,453	\$ 12,273	\$ 14,063	\$ 3,699	\$ 14,000	\$ 14,000
011000 - 51450	Bank Fees	\$ -	\$ -	\$ 4	\$ 50	\$ 11	\$ 50	\$ 50
011000 - 51455	Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50
011000 - 51500	Engineering Fees	\$ 1,271	\$ -	\$ -	\$ 1,000	\$ -	\$ 6,000	\$ 3,000
011000 - 51600	Auditing	\$ 11,536	\$ 10,971	\$ 7,539	\$ 8,962	\$ 8,962	\$ 8,400	\$ 8,000
011000 - 51700	Payroll Processing Fees	\$ 10,207	\$ 8,693	\$ 7,661	\$ 1,376	\$ 1,375	\$ 1,400	\$ 1,400
011000 - 51800	Computer Services	\$ 3,284	\$ 1,877	\$ 2,643	\$ 3,500	\$ 2,080	\$ 3,000	\$ 3,000
011000 - 52000	Health Insurance	\$ 46,821	\$ 37,160	\$ 40,389	\$ 36,331	\$ 23,663	\$ 36,852	\$ 36,852
011000 - 52100	Life Insurance	\$ 646	\$ 674	\$ 680	\$ 902	\$ 470	\$ 923	\$ 923
011000 - 52200	Retirement	\$ 8,797	\$ 12,059	\$ 21,471	\$ 21,744	\$ 14,012	\$ 29,062	\$ 29,062
011000 - 52210	401A Match	\$ 1,606	\$ 2,755	\$ 4,566	\$ 5,710	\$ 3,134	\$ 5,852	\$ 5,852
011000 - 52300	Social Security	\$ 18,629	\$ 19,274	\$ 20,913	\$ 21,195	\$ 12,630	\$ 21,987	\$ 21,987
011000 - 52400	Unemployment Compensation	\$ 500	\$ 375	\$ 500	\$ 600	\$ 150	\$ 600	\$ 600
011000 - 53000	Water Service	\$ 834	\$ 947	\$ 1,140	\$ 1,200	\$ 584	\$ 1,200	\$ 1,200
011000 - 53100	Electricity	\$ 11,227	\$ 10,706	\$ 10,600	\$ 11,500	\$ 5,478	\$ 11,500	\$ 11,500
011000 - 53200	Gas or Heat	\$ 6,713	\$ 6,719	\$ 8,201	\$ 7,870	\$ 4,858	\$ 8,000	\$ 8,000
011000 - 53300	Bldg./Grounds Maintenance	\$ 9,207	\$ 12,169	\$ 7,596	\$ 11,000	\$ 9,895	\$ 12,000	\$ 12,000
011000 - 53500	Maintenance Supplies	\$ 2,088	\$ 1,652	\$ 1,435	\$ 2,000	\$ 949	\$ 2,000	\$ 2,000
011000 - 54000	Postage	\$ 5,528	\$ 4,988	\$ 2,907	\$ 5,000	\$ 3,139	\$ 5,000	\$ 5,000
011000 - 54200	Telephone	\$ 16,867	\$ 17,656	\$ 14,292	\$ 15,500	\$ 10,584	\$ 15,600	\$ 15,600
011000 - 54300	Office Supplies	\$ 5,821	\$ 5,898	\$ 4,257	\$ 6,000	\$ 2,615	\$ 6,000	\$ 6,000
011000 - 54400	Printing	\$ 7,077	\$ 7,849	\$ 3,121	\$ 7,500	\$ 3,456	\$ 7,500	\$ 7,500
011000 - 54500	Office Equipment & Maint.	\$ 70	\$ 2,485	\$ 556	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
011000 - 54550	Maintenance Contracts	\$ 3,791	\$ 3,771	\$ 3,816	\$ 6,800	\$ 1,578	\$ 5,800	\$ 5,800
011000 - 54560	Office Equipment Rent	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468	\$ 1,734	\$ 1,900	\$ 2,100
011000 - 55100	Gas, Oil & Antifreeze	\$ 558	\$ 331	\$ 662	\$ 800	\$ 364	\$ 800	\$ 800
011000 - 55300	Vehicle Maintenance	\$ 1,725	\$ 434	\$ 530	\$ 1,500	\$ 51	\$ 1,000	\$ 1,000
011000 - 56000	Paper Products	\$ 1,324	\$ 1,801	\$ 1,151	\$ 2,000	\$ 951	\$ 2,000	\$ 2,000
011000 - 56400	Uniforms	\$ 47	\$ 8	\$ -	\$ -	\$ -	\$ 700	\$ -
011000 - 56999	Other Materials/Supplies (EOC)	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
011000 - 57000	Dues Subscriptions	\$ 3,884	\$ 2,670	\$ 4,035	\$ 4,000	\$ 2,112	\$ 4,000	\$ 4,000
011000 - 57010	Training, Travel & Lodging	\$ 5,576	\$ 5,940	\$ 4,314	\$ 7,000	\$ 2,883	\$ 7,000	\$ 6,000

General Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
011000 - 57100	Advertising	\$ 1,822	\$ 3,250	\$ 1,301	\$ 2,000	\$ 701	\$ 2,000	\$ 2,000
011000 - 57200	Insurance & Bonds	\$ 24,526	\$ 21,528	\$ 22,257	\$ 27,300	\$ 17,792	\$ 28,700	\$ 28,700
011000 - 57330	Grass & Weed Cutting	\$ 1,140	\$ 1,081	\$ 861	\$ 1,500	\$ 541	\$ 1,500	\$ 1,500
011000 - 57340	Election Expense	\$ 2,064	\$ 2,213	\$ 2,703	\$ 6,380	\$ 5,379	\$ 4,800	\$ 3,000
011000 - 57350	Annexation Expense	\$ 32	\$ -	\$ 30	\$ 500	\$ 30	\$ 500	\$ -
011000 - 57360	Collection Fees County	\$ 3,294	\$ 3,597	\$ 4,103	\$ 4,500	\$ 4,242	\$ 4,900	\$ 4,900
011000 - 57370	Ordinance Codification	\$ 2,186	\$ 2,328	\$ 2,807	\$ 2,000	\$ 350	\$ 3,000	\$ 3,000
011000 - 57371	Economic Development	\$ 6,440	\$ 9,660	\$ 9,660	\$ 10,000	\$ -	\$ 9,660	\$ 9,660
011000 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
011000 - 57999	Other Misc. Special Expenses	\$ 7,746	\$ 6,657	\$ 7,600	\$ 7,100	\$ 5,320	\$ 8,000	\$ 7,000
011000 - 59001	Donated Capital	\$ -	\$ -	\$ 17,687	\$ -	\$ -	\$ -	\$ -
011000 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,641	\$ 9,000	\$ -
011000 - 59210	Office Furniture	\$ 1,651	\$ -	\$ 1,105	\$ 5,500	\$ 2,537	\$ 1,500	\$ 1,500
011000 - 59400	Office Equipment	\$ -	\$ -	\$ 1,716	\$ 900	\$ 500	\$ 600	\$ 600
011000 - 59410	Computer	\$ 2,573	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 1,600	\$ 1,600
011000 - 59999	Other Capital Outlay	\$ -	\$ -	\$ 2,898	\$ 10,000	\$ 3,270	\$ 5,000	\$ 5,000

TOTALS	\$ 510,380	\$ 503,501	\$ 550,471	\$ 573,105	\$ 336,741	\$ 591,345	\$ 572,645
Total Operating Expenses	\$ 506,136	\$ 503,501	\$ 527,065	\$ 547,705	\$ 325,793	\$ 573,645	\$ 563,945
Total Capital Expenses	\$ 4,224	\$ -	\$ 23,406	\$ 25,400	\$ 10,948	\$ 17,700	\$ 8,700
TOTALS	\$ 510,380	\$ 503,501	\$ 550,471	\$ 573,105	\$ 336,741	\$ 591,345	\$ 572,645

Operating % Increase vs Last Year	4.736%	2.965%
Capital % Increase vs Last Year	-30.315%	-65.748%
Total % Increase vs Last Year	3.183%	-0.080%

General Fund Expenditures
Capital Outlay Detail
Administration

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Uniform Expenses	\$ 700	\$ -
TOTAL PERSONNEL	\$ 700	\$ -
<u>Building Improvements:</u>		
Painting, flooring and 50 chairs for Council Chambers	\$ 9,000	\$ -
Total	\$ 9,000	\$ -
<u>Office Furniture:</u>		
2 File Cabinets(City Administrator and receptionist)	\$ 700	\$ 700
Podium for Council Chambers	\$ 500	\$ 500
Chair for City Clerk's office	\$ 300	\$ 300
Total	\$ 1,500	\$ 1,500
<u>Office Equipment:</u>		
Shredder for payroll office	\$ 300	\$ 300
Battery back-ups for Administration	\$ 300	\$ 300
Total	\$ 600	\$ 600
<u>Computer Equipment:</u>		
Computer with monitor and software (Replace receptionist computer)	\$ 1,600	\$ 1,600
Total	\$ 1,600	\$ 1,600
<u>Other Capital Outlay:</u>		
Legal fees	\$ 5,000	\$ 5,000
Total	\$ 5,000	\$ 5,000
TOTAL CAPITAL OUTLAY	\$ 18,400	\$ 8,700

General Fund Expenditures
Capital Outlay Detail
Administration

Five Year Capital Outlay

2008-2009

Additional security cameras with recorder & monitor for City Hall front, back and side	\$	3,550
Replace two computers	\$	3,000
Upgrading network server	\$	2,500
Okidata Printer for Accounts Payable	\$	1,200
Painting, flooring and 50 chairs for Council Chambers	\$	9,000

2009-2010

Replace two computers	\$	3,000
File Cabinets	\$	600

2010-2011

2011-2012

Replace two computers	\$	3,000
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2012-2013

Replace two computers	\$	3,000
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General Fund Expenditures
Line Item Summary
Municipal Court

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2003-2004</u>	<u>Actual Expenditures</u> <u>2004-2005</u>	<u>Actual Expenditures</u> <u>2005-2006</u>	<u>AMENDED Budget</u> <u>2006-2007</u>	<u>Expenditures Through</u> <u>6/31/2007</u>	<u>Department Head Request</u> <u>2007-2008</u>	<u>Budget Approved</u> <u>2007-2008</u>
Personal Services	\$ 152,372	\$ 132,486	\$ 112,297	\$ 111,495	\$ 57,028	\$ 124,771	\$ 108,129
Employee Benefits	\$ 31,434	\$ 26,562	\$ 19,224	\$ 21,075	\$ 7,960	\$ 28,914	\$ 23,251
Occupancy	\$ 4,388	\$ 4,357	\$ 4,700	\$ 5,200	\$ 2,602	\$ 5,000	\$ 5,000
Office Services	\$ 13,154	\$ 11,113	\$ 11,201	\$ 15,800	\$ 10,802	\$ 15,500	\$ 15,500
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 19,870	\$ 17,284	\$ 13,823	\$ 13,150	\$ 8,524	\$ 14,250	\$ 13,750
Capital Oulay	\$ 1,500	\$ -	\$ 381	\$ 3,700	\$ 3,651	\$ 1,850	\$ 1,100
TOTAL	\$ 222,718	\$ 191,802	\$ 161,626	\$ 170,420	\$ 90,567	\$ 190,285	\$ 166,730
Total Operating Expenses	\$ 221,218	\$ 191,802	\$ 161,245	\$ 166,720	\$ 86,916	\$ 188,435	\$ 165,630
Total Capital Expenses	\$ 1,500	\$ -	\$ 381	\$ 3,700	\$ 3,651	\$ 1,850	\$ 1,100
TOTALS	\$ 222,718	\$ 191,802	\$ 161,626	\$ 170,420	\$ 90,567	\$ 190,285	\$ 166,730

Accounts Payable Notes:

City Hall Water (Do Not Charge Court)
City Hall Electricity (40% Adm., 40% Police, 10% Dispatch & 10% Court)
City Hall Gas (40% Adm., 40% Police, 10% Dispatch & 10% Court)

General Fund Expenditures
Payroll Detail
Municipal Court

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>Salary Approved</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
100% Court	Court Clerk - Summers	\$ 15.75	\$ 16.22	\$ 16.22	\$ 33,738	\$ 33,738
100% Court	Asst. Court Clerk - Baynes	\$ 11.33	\$ 11.67	\$ 11.67	\$ 24,274	\$ 24,274
50% Court	Bailiff/Warrant Officer	n/a	\$ 15.95	n/a	\$ 16,588	\$ -
	Merit				\$ 271	\$ 217
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ -	\$ -
	SUBTOTAL				\$ 74,871	\$ 58,229
	Overtime				\$ 8,700	\$ 8,700
	TOTAL MUNICIPAL COURT PAYROLL				\$ 83,571	\$ 66,929

General Fund Expenditures
Municipal Court

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
011100 - 51000	Regular Salaries	\$ 103,741	\$ 89,506	\$ 66,935	\$ 69,459	\$ 31,139	\$ 74,871	\$ 58,229
011100 - 51100	Overtime	\$ 5,390	\$ 4,031	\$ 10,461	\$ 11,436	\$ 4,368	\$ 8,700	\$ 8,700
011100 - 51270	Judge's Fees	\$ 24,167	\$ 20,000	\$ 20,000	\$ 20,600	\$ 13,733	\$ 21,200	\$ 21,200
011100 - 51400	Legal Fees	\$ 19,074	\$ 18,949	\$ 14,901	\$ 20,000	\$ 7,788	\$ 20,000	\$ 20,000
011100 - 52000	Health Insurance	\$ 19,501	\$ 11,618	\$ 7,358	\$ 7,940	\$ 3,100	\$ 12,050	\$ 9,640
011100 - 52100	Life Insurance	\$ 294	\$ 262	\$ 160	\$ 336	\$ 75	\$ 295	\$ 230
011100 - 52200	Retirement	\$ 2,499	\$ 5,295	\$ 4,836	\$ 5,872	\$ 2,122	\$ 8,609	\$ 6,894
011100 - 52210	401A Match	\$ 561	\$ 916	\$ 994	\$ 1,312	\$ -	\$ 1,366	\$ 1,366
011100 - 52300	Social Security	\$ 8,036	\$ 7,059	\$ 5,876	\$ 5,615	\$ 2,663	\$ 6,394	\$ 5,121
011100 - 52400	Unemployment Compensation	\$ -	\$ 883	\$ -	\$ -	\$ -	\$ -	\$ -
011100 - 52600	Uniform Allowance Expense	\$ 543	\$ 529	\$ -	\$ -	\$ -	\$ 200	\$ -
011100 - 53100	Electricity	\$ 2,715	\$ 2,677	\$ 2,650	\$ 3,000	\$ 1,369	\$ 3,000	\$ 3,000
011100 - 53200	Natural Gas	\$ 1,673	\$ 1,680	\$ 2,050	\$ 2,200	\$ 1,233	\$ 2,000	\$ 2,000
011100 - 54000	Postage	\$ 2,028	\$ 1,601	\$ 1,930	\$ 2,000	\$ 1,337	\$ 2,000	\$ 2,000
011100 - 54200	Telephone	\$ 2,740	\$ 2,557	\$ 1,799	\$ 2,000	\$ 1,130	\$ 1,800	\$ 1,800
011100 - 54300	Office Supplies	\$ 1,398	\$ 1,642	\$ 2,417	\$ 1,800	\$ 1,201	\$ 1,800	\$ 1,800
011100 - 54400	Printing	\$ 3,265	\$ 1,830	\$ 2,965	\$ 3,500	\$ 986	\$ 3,500	\$ 3,500
011100 - 54500	Office Equipment & Maint.	\$ 1,173	\$ 963	\$ 605	\$ 1,400	\$ 1,318	\$ 1,400	\$ 1,400
011100 - 54550	Maintenance Contracts	\$ 2,550	\$ 2,520	\$ 1,485	\$ 5,100	\$ 4,830	\$ 5,000	\$ 5,000
011100 - 57000	Dues Subscriptions	\$ -	\$ 48	\$ -	\$ 100	\$ 25	\$ 100	\$ 100
011100 - 57010	Training, Travel & Lodging	\$ -	\$ -	\$ 10	\$ 750	\$ -	\$ 500	\$ -
011100 - 57020	Judicial Education Fund	\$ 2,973	\$ 1,981	\$ 2,359	\$ 1,800	\$ 1,749	\$ 2,000	\$ 2,000
011100 - 57200	Insurance/Bonds	\$ 16,179	\$ 14,888	\$ 10,761	\$ 9,650	\$ 6,246	\$ 10,800	\$ 10,800
011100 - 57999	Other Misc. Special Expenses	\$ 718	\$ 367	\$ 693	\$ 850	\$ 504	\$ 850	\$ 850
011100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -
011100 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	\$ -
011100 - 59410	Computer	\$ 1,198	\$ -	\$ 381	\$ 3,100	\$ 3,051	\$ 1,100	\$ 1,100
011100 - 59999	Other Capital Outlay	\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 222,718	\$ 191,802	\$ 161,626	\$ 170,420	\$ 90,567	\$ 190,285	\$ 166,730
Total Operating Expenses	\$ 221,218	\$ 191,802	\$ 161,245	\$ 166,720	\$ 86,916	\$ 188,435	\$ 165,630
Total Capital Expenses	\$ 1,500	\$ -	\$ 381	\$ 3,700	\$ 3,651	\$ 1,850	\$ 1,100
TOTALS	\$ 222,718	\$ 191,802	\$ 161,626	\$ 170,420	\$ 90,567	\$ 190,285	\$ 166,730

Operating % Increase vs Last Year 13.02% -0.65%
Capital % Increase vs Last Year -50.000% -70.270%

Total % Increase vs Last Year 11.66% -2.17%

General Fund Expenditures
Capital Outlay Detail
Municipal Court

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Uniform Expenses	\$ 200	\$ -
Part-time warrant officer/bailiff with benefits	\$ 22,105	\$ -
Totals	\$ 22,305	\$ -
<u>Building Improvements:</u>		
Carpet for front office	\$ 750	\$ -
Totals	\$ 750	\$ -
<u>Computer Equipment:</u>		
2 printers	\$ 1,000	\$ 1,000
2 Battery back-ups	\$ 100	\$ 100
Totals	\$ 1,100	\$ 1,100
TOTAL CAPITAL OUTLAY	\$ 24,155	\$ 1,100
<u>Five Year Capital Outlay</u>		
2008-2009		
Shelving for basement	\$ 600	
2009-2010		
Replace one computer	\$ 1,600	
2010-2011		
Replace one computer	\$ 1,700	
2011-2012		
2012-2013		
Replace one computer	\$ 1,800	

General Fund Expenditures
Line Item Summary
Building & Code Enforcement

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 139,194	\$ 166,594	\$ 197,527	\$ 212,893	\$ 127,875	\$ 237,061	\$ 224,652
Employee Benefits	\$ 35,105	\$ 46,000	\$ 57,732	\$ 65,893	\$ 41,567	\$ 74,313	\$ 73,440
Occupancy	\$ 3,352	\$ 2,374	\$ 2,269	\$ 2,675	\$ 2,109	\$ 3,250	\$ 3,250
Office Services	\$ 6,854	\$ 8,975	\$ 8,734	\$ 9,700	\$ 5,539	\$ 9,800	\$ 9,800
Travel & Mobile Equipment	\$ 4,759	\$ 5,619	\$ 5,673	\$ 7,000	\$ 3,509	\$ 7,000	\$ 7,000
Materials & Supplies	\$ 1,446	\$ 2,467	\$ 2,877	\$ 4,540	\$ 962	\$ 3,540	\$ 3,040
Special Expenses	\$ 16,382	\$ 17,133	\$ 21,784	\$ 27,900	\$ 16,977	\$ 31,100	\$ 29,600
Capital Outlay	\$ 530	\$ 5,223	\$ 4,612	\$ 17,650	\$ 14,294	\$ 18,950	\$ 18,950
TOTAL	\$ 207,622	\$ 254,385	\$ 301,208	\$ 348,251	\$ 212,832	\$ 385,014	\$ 369,732
Total Operating Expenses	\$ 207,092	\$ 249,162	\$ 296,596	\$ 330,601	\$ 198,538	\$ 366,064	\$ 350,782
Total Capital Expenses	\$ 530	\$ 5,223	\$ 4,612	\$ 17,650	\$ 15,049	\$ 18,950	\$ 18,950
TOTALS	\$ 207,622	\$ 254,385	\$ 301,208	\$ 348,251	\$ 213,587	\$ 385,014	\$ 369,732

Accounts Payable Notes:

- PW's Water Service Front Building (40% Street, 40% Water, & 20% Building)
- PW's Gas Service (40% Street, 40% Water, & 20% Building)
- PW's Electricity Front Bldg. (40% Street, 40% Water, & 20% Building)
- PW's Copier Maintenance contract (40% Street, 40% Water, & 20% Building)
- PW's Internet (40% Street, 40% Water, & 20% Building)
- PW's Office Supplies and Telephone (25% Street, 25% Water, 25% Building & 25% Park)
- Uniform Expense is to be Split Per Payroll Splits

General Fund Expenditures
Payroll Detail
Building & Code Enforcement

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
10% Code	PW's Director - Gray	\$ 33.73	\$ 34.74	\$ 34.74	\$ 7,226	\$ 7,226
100% Code	Building Commissioner - Clemens	\$ 23.69	\$ 24.40	\$ 24.40	\$ 50,752	\$ 50,752
20% Code	Clerk Typist - Murphy	\$ 11.33	\$ 11.67	\$ 11.67	\$ 4,855	\$ 4,855
20% Code	Clerk Typist - NEW Part Time	\$ 10.30	\$ 10.61	\$ 10.61	\$ 3,090	\$ 3,090
100% Code	Fire Inspector - DeClue	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100% Code	Fire Inspector - DeClue	\$ 1.29	\$ 1.55	\$ 1.55	\$ 3,224	\$ 3,224
100% Code	Asst. Bldg./Code - Harris	\$ 19.17	\$ 19.75	\$ 19.75	\$ 41,080	\$ 41,080
100% Code	Asst. Bldg./Code - Neptune	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Code	Asst. Bldg./Code - Neptune	\$ 0.67	\$ 1.03	\$ 1.03	\$ 2,142	\$ 2,142
100% Code	Asst. Bldg./Code - Cannon	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Code	Asst. Bldg./Code - Cannon	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
10% Code	Vehicle Maintenance - Ogle	\$ 18.07	\$ 18.61	\$ 18.61	\$ 3,871	\$ 3,871
10% Code	Vehicle Maintenance - Ogle	\$ 0.81	\$ 0.91	\$ 0.91	\$ 189	\$ 189
20% Code	Janitor - Hayes	\$ 10.65	\$ 10.97	\$ 10.97	\$ 2,282	\$ 2,282
100% Code	Part-time employee 20 hrs/wk		\$ 10.97		\$ 11,409	\$ -
	Merit				\$ 606	\$ 606
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ 690	\$ 690
	SUBTOTAL				\$ 227,761	\$ 216,352
	Overtime				\$ 6,300	\$ 6,300
	TOTAL BUILDING CODE ENFORCEMENT PAYROLL				\$ 234,061	\$ 222,652

General Fund Expenditures
Building & Code Enforcement

Account Number	Account Title	Three Year History			Current Budget	Expenditures	Proposed Budget	Budget
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDRO Budget 2006-2007	Through 6/31/2007	Department Head Request 2007-2008	Approved 2007-2008
011600 - 51000	Regular Salaries	\$ 135,975	\$ 162,281	\$ 195,522	\$ 207,893	\$ 127,510	\$ 227,761	\$ 216,352
011600 - 51100	Overtime	\$ 1,337	\$ 905	\$ 1,282	\$ 2,500	\$ 336	\$ 6,300	\$ 6,300
011600 - 51400	Legal Fees	\$ 1,142	\$ 1,136	\$ 723	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
011600 - 51455	Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ 500	\$ 500
011600 - 51500	Engineering Fees	\$ 740	\$ 2,272	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
011600 - 52000	Health Insurance	\$ 16,994	\$ 20,483	\$ 26,385	\$ 29,180	\$ 19,159	\$ 28,181	\$ 28,181
011600 - 52100	Life Insurance	\$ 351	\$ 464	\$ 500	\$ 775	\$ 378	\$ 802	\$ 802
011600 - 52200	Retirement	\$ 3,964	\$ 9,195	\$ 12,774	\$ 16,295	\$ 10,300	\$ 22,380	\$ 22,380
011600 - 52210	401A Match	\$ 3,369	\$ 3,800	\$ 4,205	\$ 3,892	\$ 2,522	\$ 5,044	\$ 5,044
011600 - 52300	Social Security	\$ 10,427	\$ 12,058	\$ 13,868	\$ 15,751	\$ 9,208	\$ 17,906	\$ 17,033
011600 - 53000	Water Service	\$ 117	\$ 78	\$ 69	\$ 100	\$ 44	\$ 100	\$ 100
011600 - 53100	Electricity	\$ 1,391	\$ 884	\$ 702	\$ 850	\$ 374	\$ 850	\$ 850
011600 - 53200	Natural Gas	\$ 745	\$ 720	\$ 788	\$ 800	\$ 617	\$ 800	\$ 800
011600 - 53300	Bldg./Grounds Maintenance	\$ 954	\$ 491	\$ 123	\$ 625	\$ 758	\$ 1,000	\$ 1,000
011600 - 53500	Maintenance Supplies	\$ 145	\$ 201	\$ 587	\$ 300	\$ 316	\$ 500	\$ 500
011600 - 54000	Postage	\$ 1,023	\$ 1,029	\$ 1,653	\$ 1,300	\$ 1,072	\$ 1,300	\$ 1,300
011600 - 54200	Telephone	\$ 3,749	\$ 3,461	\$ 3,624	\$ 3,800	\$ 2,387	\$ 3,800	\$ 3,800
011600 - 54300	Office Supplies	\$ 1,056	\$ 2,248	\$ 1,855	\$ 2,000	\$ 1,009	\$ 2,200	\$ 2,200
011600 - 54400	Printing	\$ 867	\$ 1,706	\$ 1,368	\$ 1,800	\$ 897	\$ 1,500	\$ 1,500
011600 - 54500	Office Equipment Maintenance	\$ -	\$ 327	\$ -	\$ 500	\$ 174	\$ 500	\$ 500
011600 - 54550	Maintenance Contracts	\$ 159	\$ 204	\$ 234	\$ 300	\$ -	\$ 500	\$ 500
011600 - 55100	Gas, Oil & Antifreeze	\$ 2,192	\$ 2,633	\$ 4,146	\$ 4,500	\$ 2,835	\$ 4,500	\$ 4,500
011600 - 55300	Vehicle Maintenance	\$ 2,567	\$ 2,986	\$ 1,527	\$ 2,500	\$ 674	\$ 2,500	\$ 2,500
011600 - 56200	Books	\$ 90	\$ 405	\$ 993	\$ 2,000	\$ 62	\$ 1,000	\$ 500
011600 - 56400	Uniform Expense	\$ 1,192	\$ 1,481	\$ 1,884	\$ 2,340	\$ 836	\$ 2,340	\$ 2,340
011600 - 56460	Safety Supplies	\$ 164	\$ 581	\$ -	\$ 200	\$ 64	\$ 200	\$ 200
011600 - 57000	Dues Subscriptions	\$ 1,755	\$ 1,581	\$ 1,618	\$ 2,300	\$ 1,543	\$ 2,500	\$ 2,500
011600 - 57010	Training, Travel & Lodging	\$ 2,600	\$ 2,905	\$ 5,069	\$ 6,000	\$ 3,836	\$ 6,000	\$ 5,000
011600 - 57100	Advertising	\$ 838	\$ 1,118	\$ 784	\$ 900	\$ 446	\$ 900	\$ 900
011600 - 57200	Insurance/Bonds	\$ 10,157	\$ 9,784	\$ 12,713	\$ 17,200	\$ 11,032	\$ 20,700	\$ 20,700
011600 - 57335	Building Demolition	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
011600 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
011600 - 57999	Other Misc. Special Expenses	\$ 998	\$ 1,745	\$ 1,100	\$ 1,500	\$ 120	\$ 1,000	\$ 500
011600 - 59001	Donated Capital	\$ -	\$ 4,420	\$ 2,005	\$ -	\$ -	\$ -	\$ -
011600 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 150	\$ 150
011600 - 59410	Computer	\$ -	\$ -	\$ -	\$ 2,550	\$ 755	\$ 800	\$ 800

General Fund Expenditures
Building & Code Enforcement

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
011600 - 59600	Light Equipment	\$ 530	\$ -	\$ -	\$ 14,000	\$ 13,391	\$ 15,000	\$ 15,000
011600 - 59630	Office Equipment	\$ -	\$ 803	\$ 2,607	\$ -	\$ -	\$ -	\$ -
011600 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 900	\$ 903	\$ 3,000	\$ 3,000
TOTALS		\$ 207,622	\$ 254,385	\$ 301,208	\$ 348,261	\$ 213,587	\$ 385,014	\$ 369,732
Total Operating Expenses		\$ 207,092	\$ 249,162	\$ 296,596	\$ 330,601	\$ 198,538	\$ 366,064	\$ 350,782
Total Capital Expenses		\$ 530	\$ 5,223	\$ 4,612	\$ 17,650	\$ 15,049	\$ 18,950	\$ 18,950
TOTALS		\$ 207,622	\$ 254,385	\$ 301,208	\$ 348,251	\$ 213,587	\$ 385,014	\$ 369,732
Operating % Increase vs Last Year							10.73%	6.10%
Capital % Increase vs Last Year							7.37%	7.37%
Total % Increase vs Last Year							10.56%	6.17%

General Fund Expenditures
Capital Outlay Detail
Building & Code Enforcement

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 8,477	\$ 8,477
Part Time employee (Year round at 20 hours per week)	\$ 12,282	\$ -
Additional Overtime with benefits	\$ 5,072	\$ 5,072
Total	\$ 25,831	\$ 13,549
<u>Office Furniture:</u>		
File Cabinet (1/3 of \$300)	\$ 100	\$ 100
Paper shredder (1/4 of \$200)	\$ 50	\$ 50
Total	\$ 150	\$ 150
<u>Computer Equipment:</u>		
2 PDAs	\$ 800	\$ 800
Totals	\$ 800	\$ 800
<u>Light Equipment</u>		
Automobile	\$ 15,000	\$ 15,000
Total	\$ 15,000	\$ 15,000
<u>Other Capital Outlay</u>		
Office Rehab (Balance of the \$5,000 is budgeted from PW's Rehab Fund)	\$ 3,000	\$ 3,000
Total	\$ 3,000	\$ 3,000
TOTAL CAPITAL OUTLAY	\$ 44,781	\$ 32,499

General Fund Expenditures
Capital Outlay Detail
Building & Code Enforcement

Five Year Capital Outlay Expenditure Plan:

2008-2009

Laptop for Fire Marshall	\$	600
Pickup Truck for Fire Marshall	\$	15,000

2009-2010

Laptop	\$	700
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2010-2011

Pickup Truck for Assistant Bldg Commissioner	\$	15,000
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2011-2012

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General Fund Expenditures
Line Item Summary
Police Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 1,131,938	\$ 1,119,202	\$ 1,248,809	\$ 1,262,689	\$ 758,934	\$ 1,321,636	\$ 1,304,606
Employee Benefits	\$ 345,197	\$ 338,772	\$ 371,156	\$ 403,407	\$ 236,619	\$ 452,099	\$ 443,394
Occupancy	\$ 29,998	\$ 33,933	\$ 30,957	\$ 34,300	\$ 21,519	\$ 34,100	\$ 33,600
Office Services	\$ 53,861	\$ 49,664	\$ 46,515	\$ 69,800	\$ 49,486	\$ 68,200	\$ 67,400
Travel & Mobile Equipment	\$ 67,010	\$ 82,958	\$ 91,761	\$ 96,000	\$ 53,401	\$ 93,000	\$ 86,000
Materials & Supplies	\$ 2,844	\$ 241	\$ 1,020	\$ 2,100	\$ 2,304	\$ 7,100	\$ 7,100
Special Expenses	\$ 143,761	\$ 145,446	\$ 142,469	\$ 160,650	\$ 94,731	\$ 172,300	\$ 162,900
Capital Outlay	\$ 9,016	\$ 35,054	\$ 92,692	\$ 95,249	\$ 90,155	\$ 99,101	\$ 99,101
TOTAL	\$ 1,783,625	\$ 1,805,270	\$ 2,025,379	\$ 2,124,195	\$ 1,307,149	\$ 2,247,536	\$ 2,204,101
Total Operating Expenses	\$ 1,774,609	\$ 1,770,216	\$ 1,932,687	\$ 2,028,946	\$ 1,224,158	\$ 2,148,435	\$ 2,105,000
Total Capital Expenses	\$ 9,016	\$ 35,054	\$ 92,692	\$ 95,249	\$ 90,155	\$ 99,101	\$ 99,101
TOTALS	\$ 1,783,625	\$ 1,805,270	\$ 2,025,379	\$ 2,124,195	\$ 1,314,313	\$ 2,247,536	\$ 2,204,101

Accounts Payable Notes:

- City Hall Water (50% Adm. & 50% Police)
- City Hall Electricity (40% Adm., 40% Police, 10% Dispatch & 10% Court)
- City Hall Gas (40% Adm., 40% Police, 10% Dispatch & 10% Court)
- Sheet Metal Contractors Maint. Contract (50% Adm. & 50% Police)

General Fund Expenditures
Police Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2006-2007</u>	<u>Budget Approved 2006-2007</u>
100% Police	Police Chief - Lewis	\$ 33.73	\$ 35.34	\$ 34.74	\$ 73,507	\$ 72,259
100% Police	Lieutenant - Lassing	\$ 25.69	\$ 26.94	\$ 26.46	\$ 56,035	\$ 55,037
100% Police	Lieutenant - Lemar	\$ 25.69	\$ 27.06	\$ 26.46	\$ 56,285	\$ 55,037
100% Police	Sergeant - Randl	\$ 24.77	\$ 25.51	\$ 25.51	\$ 53,061	\$ 53,061
100% Police	Sergeant - Stewart	\$ 22.67	\$ 23.95	\$ 23.35	\$ 49,816	\$ 48,568
100% Police	Sergeant - Wendel	\$ 22.67	\$ 23.95	\$ 23.35	\$ 49,816	\$ 48,568
100% Police	Sergeant - Blankenship	\$ 22.67	\$ 23.83	\$ 23.35	\$ 49,566	\$ 48,568
100% Police	Corporal - Steele	\$ 22.53	\$ 23.21	\$ 23.21	\$ 48,277	\$ 48,277
100% Police	Corporal - Arnold	\$ 21.87	\$ 22.53	\$ 22.53	\$ 46,862	\$ 46,862
100% Police	Corporal - Sewald	\$ 21.87	\$ 22.53	\$ 22.53	\$ 46,862	\$ 46,862
100% Police	Corporal - Fitzsimmons	\$ 18.49	\$ 20.97	\$ 20.61	\$ 43,618	\$ 42,869
100% Police	Detective - Cox	\$ 17.43	\$ 18.31	\$ 17.95	\$ 38,085	\$ 37,336
100% Police	Detective - Houston	\$ 17.43	\$ 18.55	\$ 17.95	\$ 38,584	\$ 37,336
100% Police	Patrolman - Meinhardt	\$ 18.49	\$ 19.04	\$ 19.04	\$ 39,603	\$ 39,603
100% Police	Patrolman - Rodgers	\$ 18.49	\$ 19.04	\$ 19.04	\$ 39,603	\$ 39,603
100% Police	Patrolman - Rogers	\$ 16.92	\$ 17.43	\$ 17.43	\$ 36,254	\$ 36,254
100% Police	Patrolman - Zuchek	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100% Police	Patrolman - Cavaness	\$ 15.95	\$ 16.79	\$ 16.43	\$ 34,923	\$ 34,174
100% Police	Patrolman - Naeger	\$ 15.95	\$ 16.91	\$ 16.43	\$ 35,173	\$ 34,174
100% Police	Patrolman - Feltmann	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100% Police	Patrolman - Agee	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100% Police	Patrolman - Harvey	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
100% Police	Patrolman - Messmer	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
100% Police	Patrolman - Merchant	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
100% Police	Patrolman - Riewer	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
100% Police	Patrolman - to replace Carollo	\$ 15.49	\$ 15.95	\$ 15.95	\$ 30,411	\$ 30,411
100% Police	Patrolman - to replace Diamond	\$ 15.49	\$ 15.95	\$ 15.95	\$ 30,411	\$ 30,411
100% Police	Patrolman - to replace Ely	\$ 15.49	\$ 15.95	\$ 15.95	\$ 30,411	\$ 30,411
75% Police	Police Administrator - Smith	\$ 21.71	\$ 22.36	\$ 22.36	\$ 34,882	\$ 34,882
50% Police	Janitor - Taylor	Part-time \$ 10.65	\$ 10.65	\$ 10.65	\$ 5,261	\$ 5,261
100% Police	Clerk Typist - Roth	\$ 11.33	\$ 11.67	\$ 11.67	\$ 24,274	\$ 24,274
100% Police	Clerk Typist - Curtis	\$ 10.30	\$ 10.61	\$ 10.61	\$ 22,069	\$ 22,069
	Merit				\$ 3,357	\$ 3,357
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ 2,625	\$ 2,625
	Retirement Bonus				\$ 542	\$ 542
	Holiday Pay				\$ 18,957	\$ 18,909
	SUBTOTAL				\$ 1,274,356	\$ 1,262,826
	Overtime				\$ 12,500	\$ 12,500
	Overtime @ Straight Rate (8 Hours on Call 3 Weeks out of Month)				\$ 8,280	\$ 8,280
	Grant Overtime (HNV, DWI, Red Light, and Speed)				\$ 16,000	\$ 16,000
	TOTAL POLICE PAYROLL				\$ 1,311,136	\$ 1,299,606

General Fund Expenditures
Police Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
012100 - 51000	Regular Salaries (Includes Holiday)	\$ 1,106,128	\$ 1,090,997	\$ 1,205,894	\$ 1,218,549	\$ 729,115	\$ 1,274,356	\$ 1,262,826
012100 - 51100	Regular Overtime	\$ 19,205	\$ 19,869	\$ 28,095	\$ 33,640	\$ 27,633	\$ 12,500	\$ 12,500
012100 - 51110	On Call Pay (previously in 51100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,280	\$ 8,280
012100 - 51120	Grant Overtime (previously in 51100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
012100 - 51400	Legal Fees	\$ 5,357	\$ 7,616	\$ 13,475	\$ 8,000	\$ 158	\$ 8,000	\$ 4,000
012100 - 51510	Officer Exam & Physicals	\$ 1,248	\$ 720	\$ 1,345	\$ 2,500	\$ 2,028	\$ 2,500	\$ 1,000
012100 - 52000	Health Insurance	\$ 211,401	\$ 164,111	\$ 170,224	\$ 181,227	\$ 105,537	\$ 185,899	\$ 185,899
012100 - 52100	Life Insurance	\$ 3,123	\$ 3,113	\$ 3,406	\$ 4,533	\$ 2,254	\$ 4,651	\$ 4,626
012100 - 52200	Retirement	\$ 22,623	\$ 57,229	\$ 76,799	\$ 84,412	\$ 53,601	\$ 117,396	\$ 116,370
012100 - 52210	401A Match	\$ 17,571	\$ 18,042	\$ 19,804	\$ 23,465	\$ 13,914	\$ 25,051	\$ 24,879
012100 - 52300	Social Security	\$ 84,294	\$ 82,997	\$ 91,686	\$ 96,970	\$ 56,622	\$ 100,302	\$ 99,420
012100 - 52400	Unemployment Compensation	\$ 1,553	\$ 210	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 1,000
012100 - 52600	Uniform Allowance Expense	\$ 4,632	\$ 13,070	\$ 9,237	\$ 10,800	\$ 4,691	\$ 16,800	\$ 11,200
012100 - 53000	Water Service	\$ 831	\$ 947	\$ 1,140	\$ 1,500	\$ 584	\$ 1,300	\$ 1,300
012100 - 53100	Electricity	\$ 10,976	\$ 10,762	\$ 10,600	\$ 12,500	\$ 5,478	\$ 12,500	\$ 12,500
012100 - 53200	Gas or Heat	\$ 7,482	\$ 7,114	\$ 8,201	\$ 8,500	\$ 4,858	\$ 8,500	\$ 8,500
012100 - 53300	Bldg./Grounds Maintenance	\$ 9,040	\$ 13,587	\$ 9,587	\$ 10,000	\$ 9,771	\$ 10,000	\$ 10,000
012100 - 53500	Maintenance Supplies	\$ 1,669	\$ 1,523	\$ 1,429	\$ 1,800	\$ 828	\$ 1,800	\$ 1,300
012100 - 54000	Postage	\$ 1,162	\$ 1,133	\$ 1,480	\$ 1,400	\$ 704	\$ 1,400	\$ 1,200
012100 - 54200	Telephone	\$ 30,011	\$ 26,737	\$ 24,127	\$ 28,000	\$ 17,432	\$ 28,000	\$ 28,000
012100 - 54300	Office Supplies	\$ 5,899	\$ 5,923	\$ 5,341	\$ 5,300	\$ 3,747	\$ 5,300	\$ 5,300
012100 - 54400	Printing	\$ 799	\$ 1,049	\$ 693	\$ 1,000	\$ 520	\$ 1,000	\$ 1,000
012100 - 54500	Office Equipment & Maint.	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -
012100 - 54550	Maintenance Contracts	\$ 15,990	\$ 14,822	\$ 14,874	\$ 33,500	\$ 27,083	\$ 31,900	\$ 31,900
012100 - 55100	Gas, Oil & Antifreeze	\$ 36,820	\$ 44,458	\$ 52,328	\$ 59,000	\$ 28,933	\$ 55,000	\$ 52,000
012100 - 55200	Tires	\$ 2,577	\$ 4,489	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 55300	Vehicle Maintenance	\$ 21,737	\$ 31,977	\$ 34,288	\$ 32,000	\$ 19,430	\$ 32,000	\$ 28,000
012100 - 55350	Light & Equipment Maint.	\$ 5,876	\$ 2,034	\$ 5,145	\$ 5,000	\$ 5,038	\$ 6,000	\$ 6,000
012100 - 56400	Uniform Expense	\$ 2,844	\$ 241	\$ 1,020	\$ 2,100	\$ 2,304	\$ 7,100	\$ 7,100
012100 - 57000	Dues Subscriptions	\$ 2,863	\$ 3,602	\$ 2,762	\$ 2,500	\$ 1,899	\$ 2,500	\$ 2,100
012100 - 57010	Training, Travel & Lodging	\$ 6,527	\$ 11,750	\$ 9,140	\$ 11,400	\$ 8,254	\$ 11,400	\$ 8,400
012100 - 57100	Advertising	\$ 426	\$ 40	\$ 478	\$ 1,400	\$ 1,394	\$ 1,500	\$ 1,500
012100 - 57200	Insurance/Bonds	\$ 105,710	\$ 109,323	\$ 113,605	\$ 116,850	\$ 75,057	\$ 128,400	\$ 128,400
012100 - 57390	Detective Exp. (Incl. Training)	\$ 2,946	\$ 2,184	\$ 1,070	\$ 2,000	\$ 424	\$ 2,000	\$ 2,000
012100 - 57391	Arson Squad	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 57392	Community Relations/Bike	\$ -	\$ -	\$ -	\$ 1,000	\$ 250	\$ 1,000	\$ 500
012100 - 57394	Ammunition & Weapons	\$ 5,641	\$ 6,560	\$ 1,796	\$ 8,500	\$ 6,914	\$ 8,500	\$ 6,500

General Fund Expenditures
Police Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
012100 - 57395	Criminal Investigations	\$ 2,719	\$ 2,252	\$ (1,238)	\$ 2,500	\$ 464	\$ 2,500	\$ 1,500
012100 - 57396	SRT Exp. (Incl. Training)	\$ 2,827	\$ 1,735	\$ 2,616	\$ 3,000	\$ 729	\$ 3,000	\$ 1,500
012100 - 57397	City Jail	\$ 9,694	\$ 4,560	\$ 8,515	\$ 8,000	\$ 5,184	\$ 8,000	\$ 8,000
012100 - 57398	K-9 Expenses	\$ 263	\$ -	\$ 1,787	\$ -	\$ -	\$ -	\$ -
012100 - 57399	Dare Expenses	\$ 1,964	\$ 1,916	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 1,000
012100 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ 893	\$ -	\$ -	\$ -	\$ -
012100 - 57999	Other Misc. Special Expenses	\$ 1,956	\$ 1,524	\$ 1,045	\$ 1,500	\$ 1,326	\$ 1,500	\$ 1,500
012100 - 59001	Donated Capital	\$ -	\$ 19,308	\$ 46,668	\$ -	\$ -	\$ -	\$ -
012100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 6,000	\$ 6,000
012100 - 59400	Office Equipment	\$ 483	\$ -	\$ 287	\$ 13,725	\$ 13,718	\$ -	\$ -
012100 - 59600	Light Equipment	\$ -	\$ 8,459	\$ -	\$ 9,100	\$ 5,600	\$ 2,800	\$ 2,800
012100 - 59650	Automobiles - Principal	\$ 6,578	\$ 6,924	\$ 44,151	\$ 65,518	\$ 66,931	\$ 84,500	\$ 84,500
012100 - 59651	Automobiles - Interest	\$ 709	\$ 363	\$ 1,586	\$ 2,921	\$ 2,921	\$ 4,801	\$ 4,801
012100 - 59800	Grant Expenses	\$ 1,246	\$ -	\$ -	\$ 985	\$ 985	\$ -	\$ -
012100 - 59805	Donation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
TOTALS		\$ 1,783,625	\$ 1,805,270	\$ 2,025,379	\$ 2,124,195	\$ 1,314,313	\$ 2,247,536	\$ 2,204,101
Total Operating Expenses		\$ 1,774,609	\$ 1,770,216	\$ 1,932,687	\$ 2,028,946	\$ 1,224,158	\$ 2,148,435	\$ 2,105,000
Total Capital Expenses		\$ 9,016	\$ 35,054	\$ 92,692	\$ 95,249	\$ 90,155	\$ 99,101	\$ 99,101
TOTALS		\$ 1,783,625	\$ 1,805,270	\$ 2,025,379	\$ 2,124,195	\$ 1,314,313	\$ 2,247,536	\$ 2,204,101
Operating % Increase vs Last Year							5.89%	3.75%
Capital % Increase vs Last Year							4.04%	4.04%
Total % Increase vs Last Year							5.81%	3.76%

General Fund Expenditures
Capital Outlay Detail
Police Department

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Pay Proposal for educational incentives: \$1,250 Masters, \$1,000 Bachelors, \$750 Associates	\$ 13,636	\$ -
Promote Patrolman Fitzsimmons to Corporal w/Benefits	\$ 3,891	\$ 3,891
Uniform allowance - increase back to \$600 from \$400/year/employee	\$ 5,600	\$ -
Uniform expense for new officers (includes badges)	\$ 7,100	\$ 7,100
Total	\$ 30,227	\$ 10,991
<u>Building Improvements:</u>		
Ramp and sidewalk	\$ 6,000	\$ 6,000
Total	\$ 6,000	\$ 6,000
<u>Computer Equipment:</u>		
	\$ -	\$ -
Total	\$ -	\$ -
<u>Light Equipment:</u>		
3 Tazers	\$ 2,400	\$ 2,400
4 Window lint meters	\$ 400	\$ 400
Total	\$ 2,800	\$ 2,800
<u>Automobiles (Principal):</u>		
3rd Lease Payment on (4) vehicles	\$ 27,265	\$ 27,265
2nd Lease Payment on (4) vehicles	\$ 28,668	\$ 28,668
First Lease Payment on (3) new vehicles	\$ 23,567	\$ 23,567
Installation Costs for (3) New Vehicles (to be paid out of proceeds of car sales)	\$ 5,000	\$ 5,000
Total	\$ 84,500	\$ 84,500

General Fund Expenditures
Capital Outlay Detail
Police Department

Automobiles (Interest):

Interest on 3rd Payment on (4) Vehicles	\$	1,500	\$	1,500
Interest on 2nd Payment on (4) Vehicles	\$	3,301	\$	3,301
Total	\$	4,801	\$	4,801

Grant Expenses (These items are purchased with 50% matching funds)

	\$	-	\$	-
Total	\$	-	\$	-
TOTAL CAPITAL OUTLAY	\$	128,328	\$	109,092

Five Year Capital Expenditure Plan

2008-2009

(5) AR-15's	\$	4,000
(4) Video Cameras	\$	20,000
New C.E.R.T. Van	\$	20,000
Three New Patrolmen plus uniform allowance (Traffic Unit)	\$	128,405
Remodel Interior (New Paint)	\$	20,000
(6) Tazers	\$	5,000
4 New Police Cars - Lease Purchase	\$	35,000

2009-2010

4 New Police Cars - Lease Purchase	\$	35,000
Remodel Jail Area (New Paint, Doors, etc.)	\$	20,000
New Office Furniture	\$	10,000

2010-2011

3 New Police Cars - Lease Purchase	\$	25,000
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2011-2012

4 New Police Cars - Lease Purchase	\$	35,000
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General Fund Expenditures
Line Item Summary
Dispatching

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 258,985	\$ 255,838	\$ 271,035	\$ 270,795	\$ 152,113	\$ 267,764	\$ 267,264
Employee Benefits	\$ 72,708	\$ 81,055	\$ 83,475	\$ 89,257	\$ 50,330	\$ 99,352	\$ 97,752
Occupancy	\$ 4,933	\$ 5,076	\$ 5,146	\$ 7,400	\$ 3,063	\$ 7,200	\$ 6,200
Office Services	\$ 30,742	\$ 37,926	\$ 36,977	\$ 42,500	\$ 27,823	\$ 44,600	\$ 42,500
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 21,254	\$ 21,975	\$ 24,545	\$ 27,950	\$ 16,320	\$ 31,600	\$ 31,000
Capital Outlay	\$ -	\$ 6,856	\$ 2,118	\$ 5,970	\$ 970	\$ 6,000	\$ 6,000
TOTAL	\$ 388,622	\$ 408,726	\$ 423,296	\$ 443,872	\$ 250,619	\$ 456,516	\$ 450,716
Total Operating Expenses	\$ 388,622	\$ 401,870	\$ 421,178	\$ 437,902	\$ 249,649	\$ 450,516	\$ 444,716
Total Capital Expenses	\$ -	\$ 6,856	\$ 2,118	\$ 5,970	\$ 970	\$ 6,000	\$ 6,000
TOTALS	\$ 388,622	\$ 408,726	\$ 423,296	\$ 443,872	\$ 250,619	\$ 456,516	\$ 450,716

Accounts Payable Notes:

City Hall Water (No Portion Billed to this department)
City Hall Electricity (40% Adm., 40% Police, 10% Dispatch & 10% Court)
City Hall Gas (40% Adm., 40% Police, 10% Dispatch & 10% Court)

General Fund Expenditures
Payroll Detail
Dispatching

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>Approved Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
25% Disp	Head Dispatcher - Smith	\$ 21.71	\$ 22.36	\$ 22.36	\$ 11,627	\$ 11,627
100% Disp	Asst. Chief Dispatch - Bitter	\$ 17.23	\$ 17.75	\$ 17.75	\$ 36,920	\$ 36,920
100% Disp	Dispatcher - Cook	\$ 14.71	\$ 15.15	\$ 15.15	\$ 31,512	\$ 31,512
100% Disp	Dispatcher - Rogers	\$ 14.71	\$ 15.15	\$ 15.15	\$ 31,512	\$ 31,512
100% Disp	Dispatcher - Rudisaile	\$ 14.71	\$ 15.15	\$ 15.15	\$ 31,512	\$ 31,512
100% Disp	Dispatcher - Skaggs	\$ 14.29	\$ 14.72	\$ 14.72	\$ 30,618	\$ 30,618
100% Disp	Dispatcher - Cooper	\$ 13.00	\$ 13.39	\$ 13.39	\$ 27,851	\$ 27,851
100% Disp	Dispatcher - Basler (before certification)-6 months	\$ 12.00	\$ 12.36	\$ 12.36	\$ 12,854	\$ 12,854
100% Disp	Dispatcher - Basler (after certification)- 6 months	\$ 13.00	\$ 13.39	\$ 13.39	\$ 13,926	\$ 13,926
100% Disp	Dispatcher - Wilson (before certification)-6 months	\$ 12.00	\$ 12.36	\$ 12.36	\$ 12,854	\$ 12,854
100% Disp	Dispatcher - Wilson (after certification)- 6 months	\$ 13.00	\$ 13.39	\$ 13.39	\$ 13,926	\$ 13,926
	Merit				\$ 893	\$ 893
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 975	\$ 975
	Holiday Pay				\$ 7,284	\$ 7,284
	SUBTOTAL				\$ 264,264	\$ 264,264
	Overtime				\$ 3,000	\$ 3,000
	TOTAL DISPATCHING PAYROLL				\$ 267,264	\$ 267,264

General Fund Expenditures
Dispatching

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
012150 - 51000	Regular Salaries (Includes Holiday)	\$ 256,497	\$ 252,668	\$ 267,332	\$ 266,795	\$ 150,460	\$ 264,264	\$ 264,264
012150 - 51100	Overtime	\$ 2,488	\$ 3,170	\$ 3,308	\$ 3,000	\$ 1,653	\$ 3,000	\$ 3,000
012050 - 51510	Exams & Physicals	\$ -	\$ -	\$ 395	\$ 1,000	\$ -	\$ 500	\$ -
012150 - 52000	Health Insurance	\$ 41,134	\$ 37,058	\$ 36,325	\$ 39,702	\$ 21,863	\$ 39,762	\$ 39,762
012150 - 52100	Life Insurance	\$ 729	\$ 731	\$ 737	\$ 1,110	\$ 493	\$ 1,209	\$ 1,209
012150 - 52200	Retirement	\$ 8,167	\$ 17,015	\$ 21,273	\$ 21,584	\$ 12,062	\$ 27,529	\$ 27,529
012150 - 52210	401A Match	\$ 2,425	\$ 2,590	\$ 2,830	\$ 3,021	\$ 2,049	\$ 4,606	\$ 4,606
012150 - 52300	Social Security	\$ 19,477	\$ 19,112	\$ 20,148	\$ 20,640	\$ 11,457	\$ 20,446	\$ 20,446
012150 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ 540	\$ 1,000	\$ 1,000
012150 - 52600	Uniform Allowance Expense	\$ 776	\$ 4,549	\$ 2,162	\$ 3,200	\$ 1,866	\$ 4,800	\$ 3,200
012150 - 53100	Electricity	\$ 2,715	\$ 2,677	\$ 2,650	\$ 3,200	\$ 1,369	\$ 3,200	\$ 3,200
012150 - 53200	Gas	\$ 1,673	\$ 1,680	\$ 2,050	\$ 2,200	\$ 1,233	\$ 2,000	\$ 2,000
012150 - 53300	Bldg./Grounds Maintenance	\$ 545	\$ 719	\$ 446	\$ 2,000	\$ 461	\$ 2,000	\$ 1,000
012150 - 54250	911 System	\$ 19,442	\$ 19,467	\$ 18,945	\$ 21,000	\$ 12,670	\$ 21,000	\$ 21,000
012150 - 54300	Office Supplies	\$ 1,931	\$ 1,385	\$ 769	\$ 1,500	\$ 228	\$ 1,500	\$ 900
012150 - 54500	Office Equipment Maintenance	\$ -	\$ 1,992	\$ 1,015	\$ 2,500	\$ 363	\$ 2,500	\$ 1,000
012150 - 54550	Maintenance Contracts	\$ 9,369	\$ 15,082	\$ 16,248	\$ 17,500	\$ 14,562	\$ 19,600	\$ 19,600
012150 - 57000	Dues Subscriptions	\$ -	\$ 480	\$ 249	\$ 500	\$ 258	\$ 500	\$ 500
012150 - 57010	Training, Travel & Lodging	\$ 1,420	\$ 1,184	\$ 2,081	\$ 2,000	\$ 128	\$ 2,000	\$ 2,000
012150 - 57100	Advertising	\$ -	\$ -	\$ 482	\$ 50	\$ 50	\$ 1,000	\$ 1,000
012150 - 57200	Insurance/Bonds	\$ 18,969	\$ 20,121	\$ 21,674	\$ 24,200	\$ 15,544	\$ 26,900	\$ 26,900
012150 - 57999	Other Misc. Special Expenses	\$ 865	\$ 190	\$ 59	\$ 1,200	\$ 340	\$ 1,200	\$ 600
012150 - 59400	Office Equipment	\$ -	\$ 6,856	\$ 2,118	\$ 5,970	\$ 970	\$ 6,000	\$ 6,000
TOTALS		\$ 388,622	\$ 408,726	\$ 423,296	\$ 443,872	\$ 250,619	\$ 456,516	\$ 450,716
Total Operating Expenses		\$ 388,622	\$ 401,870	\$ 421,178	\$ 437,902	\$ 249,649	\$ 450,516	\$ 444,716
Total Capital Expenses		\$ -	\$ 6,856	\$ 2,118	\$ 5,970	\$ 970	\$ 6,000	\$ 6,000
TOTALS		\$ 388,622	\$ 408,726	\$ 423,296	\$ 443,872	\$ 250,619	\$ 456,516	\$ 450,716
Operating % Increase vs Last Year							2.88%	1.56%
Capital % Increase vs Last Year							0.50%	0.50%
Total % Increase vs Last Year							2.85%	1.54%

General Fund Expenditures
Capital Outlay Detail
Dispatching

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Uniform allowance - increase back to \$600 from \$400/year/employee	\$ 1,600	\$ -
Total	\$ 1,600	\$ -
<u>Building Improvements</u>		
	\$ -	\$ -
Total	\$ -	\$ -
<u>Office Equipment</u>		
Surveillance Monitor (25")	\$ 1,000	\$ 1,000
3 Computers	\$ 5,000	\$ 5,000
Total	\$ 6,000	\$ 6,000
TOTAL CAPITAL OUTLAY	\$ 7,600	\$ 6,000

Note:

Requesting the general fund transfer \$25,000 into the dispatch reserve account for future 911 System.
 For the fiscal year 2005-2006 \$25,000 was set aside, and for 2006-2007 an additional \$25,000 has been set aside for the future 911 system costing \$200,000.

General Fund Expenditures
Capital Outlay Detail
Dispatching

Five Year Capital Expenditure Plan

2008-2009

(1) Heavy Duty Chair	\$	1,600
Mapping Program	\$	2,500
25 Inch Monitor	\$	1,000
New Employee	\$	40,000
Set Aside Money to Upgrade 911 System	\$	25,000

2008-2009

(1) Heavy Duty Chair	\$	1,600
New Computers	\$	5,000
New Employee	\$	40,000
Set Aside Money to Upgrade 911 System	\$	25,000

2009-2010

(1) Heavy Duty Chair	\$	1,600
2nd Phase of surveillance equipment	\$	5,000
New Computers	\$	5,000
Set Aside Money to Upgrade 911 System	\$	25,000

2010-2011

(1) Heavy Duty Chair	\$	1,600
New Computers	\$	5,000
Purchase Upgrade 911 System (if set aside in previous years should have approximately \$125,000)	\$	200,000

2011-2012

(2) Heavy Duty Chair	\$	2,000
New Computers	\$	5,000
Add third console	\$	30,000

General Fund Expenditures
Line Item Summary
Fire Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 103,876	\$ 115,997	\$ 152,321	\$ 147,910	\$ 92,786	\$ 199,481	\$ 147,561
Employee Benefits	\$ 10,689	\$ 17,874	\$ 23,075	\$ 23,921	\$ 15,419	\$ 30,160	\$ 26,341
Occupancy	\$ 16,936	\$ 13,044	\$ 13,594	\$ 16,400	\$ 13,218	\$ 17,700	\$ 15,700
Office Services	\$ 18,613	\$ 17,121	\$ 13,234	\$ 17,100	\$ 12,423	\$ 17,300	\$ 17,300
Travel & Mobile Equipment	\$ 21,150	\$ 36,087	\$ 25,300	\$ 29,200	\$ 18,125	\$ 33,500	\$ 33,500
Materials & Supplies	\$ 4,390	\$ 10,359	\$ 6,765	\$ 14,000	\$ 3,742	\$ 16,000	\$ 16,000
Special Expenses	\$ 46,881	\$ 26,811	\$ 32,109	\$ 35,300	\$ 18,418	\$ 38,550	\$ 38,550
Capital Outlay	\$ -	\$ 67,971	\$ 21,733	\$ 201,675	\$ 151,417	\$ 122,935	\$ 122,935
TOTAL	\$ 222,535	\$ 305,264	\$ 288,131	\$ 485,506	\$ 325,548	\$ 475,626	\$ 417,887
Total Operating Expenses	\$ 222,535	\$ 237,293	\$ 266,398	\$ 283,831	\$ 174,131	\$ 352,691	\$ 294,952
Total Capital Expenses	\$ -	\$ 67,971	\$ 21,733	\$ 201,675	\$ 151,417	\$ 122,935	\$ 122,935
TOTALS	\$ 222,535	\$ 305,264	\$ 288,131	\$ 485,506	\$ 325,548	\$ 475,626	\$ 417,887

General Fund Expenditures
Payroll Detail
Fire Department

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2006-2007</u>	<u>Salary Approved 2006-2007</u>
100% Fire	Fire Chief Full Time - Cayce	\$ 19.99	\$ 20.59	\$ 20.59	\$ 42,827	\$ 42,827
10% Fire	Vehicle Maintenance - Ogle	\$ 18.07	\$ 18.61	\$ 18.61	\$ 3,871	\$ 3,871
10% Fire	Vehicle Maintenance - Ogle	\$ 0.81	\$ 0.91	\$ 0.91	\$ 189	\$ 189
100% Fire	New Firemen Part Time (Total 120 hrs/week)	n/a	\$ 8.00	\$ -	\$ 49,920	\$ -
	SUBTOTAL				\$ 96,807	\$ 46,887
	Merit				\$ 119	\$ 119
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 30	\$ 30
Fire	Other Personal Services - Volunteer Firemen				\$ 100,000	\$ 100,000
	SUBTOTAL				\$ 196,956	\$ 147,036
	Overtime				\$ 300	\$ 300
	TOTAL FIRE DEPARTMENT PAYROLL				\$ 197,256	\$ 147,336

General Fund Expenditures
Fire Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2007-2008	Budget Approved 2007-2008
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007		
012200 - 51000	Regular Salaries	\$ 19,463	\$ 36,085	\$ 40,484	\$ 45,655	\$ 28,293	\$ 96,956	\$ 47,036
012200 - 51100	Overtime	\$ 26	\$ -	\$ -	\$ 30	\$ -	\$ 300	\$ 300
012200 - 51190	Other Personal Services	\$ 79,485	\$ 77,793	\$ 105,655	\$ 100,000	\$ 63,122	\$ 100,000	\$ 100,000
012200 - 51450	Bank & Trustee Fees	\$ -	\$ -	\$ 176	\$ 225	\$ 112	\$ 225	\$ 225
012200 - 51450	Bank & Trustee Fees	\$ -	\$ -	\$ 176	\$ 225	\$ 112	\$ 2,000	\$ -
012200 - 51500	Engineering Services	\$ 4,902	\$ 2,119	\$ 6,006	\$ 2,000	\$ 1,259	\$ 4,336	\$ 4,336
012200 - 52000	Health Insurance	\$ 2,142	\$ 3,533	\$ 3,679	\$ 4,261	\$ 2,695	\$ 4,336	\$ 4,336
012200 - 52100	Life Insurance	\$ 50	\$ 99	\$ 102	\$ 175	\$ 91	\$ 179	\$ 179
012200 - 52200	Retirement	\$ 541	\$ 5,458	\$ 7,235	\$ 6,853	\$ 4,725	\$ 9,228	\$ 9,228
012200 - 52210	401A Match	\$ -	\$ -	\$ 912	\$ 1,287	\$ 847	\$ 1,326	\$ 1,326
012200 - 52300	Social Security	\$ 7,564	\$ 8,670	\$ 11,147	\$ 11,145	\$ 6,893	\$ 15,091	\$ 11,272
012200 - 52400	Unemployment Compensation	\$ 392	\$ 114	\$ -	\$ 200	\$ 168	\$ -	\$ -
012200 - 53000	Water Service	\$ 823	\$ 913	\$ 1,211	\$ 1,400	\$ 722	\$ 1,400	\$ 1,400
012200 - 53100	Electricity	\$ 2,476	\$ 3,332	\$ 3,361	\$ 3,500	\$ 2,678	\$ 4,500	\$ 4,500
012200 - 53200	Gas or Heat	\$ 3,294	\$ 3,926	\$ 4,025	\$ 4,500	\$ 4,416	\$ 4,800	\$ 4,800
012200 - 53300	Bldg./Grounds Maintenance	\$ 10,343	\$ 4,873	\$ 4,997	\$ 7,000	\$ 5,402	\$ 7,000	\$ 5,000
012200 - 54000	Postage	\$ 190	\$ 275	\$ 158	\$ 300	\$ 46	\$ 300	\$ 300
012200 - 54200	Telephone	\$ 11,356	\$ 10,355	\$ 6,950	\$ 7,500	\$ 4,637	\$ 7,500	\$ 7,500
012200 - 54300	Office Supplies	\$ 443	\$ 397	\$ 501	\$ 600	\$ 323	\$ 600	\$ 600
012200 - 54400	Printing	\$ 384	\$ 278	\$ 289	\$ 400	\$ 214	\$ 400	\$ 400
012200 - 54550	Maintenance Contracts	\$ 6,240	\$ 5,816	\$ 5,336	\$ 6,300	\$ 7,203	\$ 8,500	\$ 8,500
012200 - 55100	Gas, Oil & Antifreeze	\$ 1,946	\$ 3,179	\$ 5,510	\$ 7,000	\$ 2,734	\$ 5,500	\$ 5,500
012200 - 55350	Light Equipment Maintenance	\$ 6,320	\$ 7,150	\$ 5,408	\$ 9,000	\$ 9,069	\$ 10,000	\$ 10,000
012200 - 55400	Heavy Equipment Maintenance	\$ 12,884	\$ 25,758	\$ 14,382	\$ 13,200	\$ 6,322	\$ 18,000	\$ 18,000
012200 - 56400	Uniform Expense	\$ 2,635	\$ 7,687	\$ 3,715	\$ 10,000	\$ 1,256	\$ 12,000	\$ 12,000
012200 - 56450	Tools	\$ 758	\$ 484	\$ 630	\$ 1,000	\$ 135	\$ 1,000	\$ 1,000
012200 - 56460	Safety Supplies	\$ 618	\$ 1,037	\$ 1,731	\$ 1,500	\$ 2,047	\$ 1,500	\$ 1,500
012200 - 56500	Batteries & Radio Supply	\$ 379	\$ 1,151	\$ 689	\$ 1,500	\$ 304	\$ 1,500	\$ 1,500
012200 - 57000	Dues Subscriptions	\$ 1,349	\$ 1,843	\$ 1,405	\$ 2,000	\$ 1,660	\$ 2,000	\$ 2,000
012200 - 57010	Travel, Training & Lodging	\$ 5,246	\$ 6,173	\$ 6,280	\$ 8,000	\$ 2,200	\$ 8,000	\$ 8,000
012200 - 57100	Advertising	\$ -	\$ 80	\$ 89	\$ 250	\$ -	\$ 250	\$ 250
012200 - 57200	Insurance/Bonds	\$ 33,229	\$ 12,292	\$ 14,274	\$ 14,550	\$ 10,254	\$ 17,800	\$ 17,800
012200 - 57320	Fire Prevention	\$ 3,148	\$ 3,179	\$ 5,679	\$ 4,500	\$ 1,540	\$ 4,500	\$ 4,500
012200 - 57330	Grass & Weed Cutting	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
012200 - 57999	Other Misc. Special Expenses	\$ 3,519	\$ 3,244	\$ 4,382	\$ 6,000	\$ 2,764	\$ 6,000	\$ 6,000

General Fund Expenditures
Fire Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
012200 - 59001	Donated Capital	\$ -	\$ -	\$ 4,673	\$ -	\$ -	\$ -	\$ -
012200 - 59200	Building Improvements	\$ -	\$ 60,215	\$ -	\$ 125,400	\$ 125,379	\$ 3,000	\$ 3,000
012200 - 59600	Light Equipment	\$ -	\$ 7,756	\$ 17,060	\$ 33,650	\$ 26,038	\$ 26,500	\$ 26,500
012200 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
012200 - 59882	COP Fire Training - Interest	\$ -	\$ -	\$ -	\$ 7,625	\$ -	\$ 6,435	\$ 6,435
012200 - 59883	COP Fire Training - Principal	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ 35,000	\$ 35,000
012200 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
TOTALS		\$ 222,535	\$ 305,264	\$ 288,131	\$ 485,506	\$ 325,548	\$ 475,626	\$ 417,887
Total Operating Expenses		\$ 222,535	\$ 237,293	\$ 266,398	\$ 283,831	\$ 174,131	\$ 352,691	\$ 294,952
Total Capital Expenses		\$ -	\$ 67,971	\$ 21,733	\$ 201,675	\$ 151,417	\$ 122,935	\$ 122,935
TOTALS		\$ 222,535	\$ 305,264	\$ 288,131	\$ 485,506	\$ 325,548	\$ 475,626	\$ 417,887
Operating % Increase to Last Year							24.26%	3.92%
Capital % Increase to Last Year							-39.04%	-39.04%
Total % Increase to Last Year							-2.03%	-13.93%

General Fund Expenditures
Capital Outlay Detail
Fire Department

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
Personnel (includes benefits):		
Daytime Firefighters (120 hours/week @ \$8.00/hour + FICA, no other benefits)	\$ 53,739	\$ -
15 Year Plan Increments in total	\$ 189	\$ 189
Total	\$ 53,928	\$ 189
Building Improvements		
2nd Fire House	\$ 3,000	\$ 3,000
Painting Firehouse	\$ 0	\$ 0
Parking is a big problem	\$ 3,000	\$ 3,000
Total	\$ 3,000	\$ 3,000
Light Equipment:		
Gas stove and refrigerator for firehouse	\$ 1,500	\$ 1,500
Nozzles, powerhose, axes, and other firefighting equipment	\$ 25,000	\$ 25,000
Total	\$ 26,500	\$ 26,500
2005 COP - Principal	\$ 35,000	\$ 35,000
Fire Training Tower portion of principal - Total		
2005 COP - Interest	\$ 6,435	\$ 6,435
Fire Training Tower portion of Interest - Total		
Other Capital Outlay	\$ 35,000	\$ 35,000
2 concrete firepits, grading and rock road, put in electric at Training Center	\$ 35,000	\$ 35,000
Total	\$ 159,863	\$ 106,124

TOTAL CAPITAL OUTLAY

Note: Requesting the general fund transfer \$75,000 into the fire reserve account for fire truck for prior years reserve

General Fund Expenditures
Capital Outlay Detail
Fire Department

Five Year Capital Expenditure Plan

2008-2009

		???????
Two (2) Fire Trucks	\$	70,000
Communication Equipment - Two-way radio & walkie	\$	50,000
Rescue Tools - Ram cutter - spreader pump	\$	80,000
Bunker Gear		

2009-2010

Rehab Fire House #1	\$	200,000
24 hour Personnel	\$	250,000
Two Light Towers	\$	35,000
Fire Equipment	\$	25,000

2010-2011

2011-2012

General Fund Expenditures
Line Item Summary
Emergency Management Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ 560	\$ 820	\$ 494	\$ 840	\$ 840
Occupancy	\$ -	\$ 250	\$ 1,626	\$ 4,035	\$ 1,815	\$ 4,300	\$ 3,800
Office Services	\$ -	\$ 25	\$ 564	\$ 2,300	\$ 400	\$ 2,300	\$ 2,300
Travel & Mobile Equipment	\$ -	\$ 586	\$ 1,587	\$ 1,200	\$ 123	\$ 2,500	\$ 2,500
Materials & Supplies	\$ -	\$ -	\$ 110	\$ 1,600	\$ 449	\$ 1,700	\$ 1,700
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 52,916	\$ 58,831	\$ 11,940	\$ 7,842	\$ 68,950	\$ 1,950
TOTAL	\$ -	\$ 53,777	\$ 63,278	\$ 21,895	\$ 11,123	\$ 80,590	\$ 13,090
Total Operating Expenses	\$ -	\$ 861	\$ 4,447	\$ 9,955	\$ 3,281	\$ 11,640	\$ 11,140
Total Capital Expenses	\$ -	\$ 52,916	\$ 58,831	\$ 11,940	\$ 7,842	\$ 68,950	\$ 1,950
TOTALS	\$ -	\$ 53,777	\$ 63,278	\$ 21,895	\$ 11,123	\$ 80,590	\$ 13,090

General Fund Expenditures
Emergency Operations

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
012300 - 53100	Electricity	\$ -	\$ -	\$ 560	\$ 820	\$ 494	\$ 840	\$ 840
012300 - 54200	Telephone	\$ -	\$ -	\$ 1,055	\$ 1,735	\$ 1,174	\$ 2,000	\$ 2,000
012300 - 54300	Office Supplies	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
012300 - 54550	Maintenance Contracts	\$ -	\$ 250	\$ 571	\$ 1,800	\$ 641	\$ 1,800	\$ 1,800
012300 - 55350	Light Equipment Maintenance	\$ -	\$ 25	\$ 564	\$ 2,300	\$ 400	\$ 2,300	\$ 2,300
012300 - 56999	Other Matl & Sup (CERT trailer)	\$ -	\$ 586	\$ 1,587	\$ 1,200	\$ 123	\$ 2,500	\$ 2,500
012300 - 57000	Dues, Licenses, & Permits	\$ -	\$ -	\$ -	\$ 1,400	\$ 15	\$ 50	\$ 50
012300 - 57010	Travel, Training & Lodging	\$ -	\$ -	\$ 110	\$ 200	\$ 434	\$ 1,650	\$ 1,650
012300 - 57010	Travel, Training & Lodging	\$ -	\$ 49,721	\$ 55,776	\$ -	\$ -	\$ -	\$ -
012300 - 59001	Donated Capital	\$ -	\$ -	\$ 465	\$ -	\$ -	\$ -	\$ -
012300 - 59200	Building Improvements	\$ -	\$ -	\$ 2,576	\$ 3,000	\$ 2,400	\$ 29,000	\$ -
012300 - 59400	Office Equipment	\$ -	\$ 35	\$ 14	\$ 8,640	\$ 5,442	\$ -	\$ -
012300 - 59800	Grant Expenses	\$ -	\$ 2,173	\$ -	\$ -	\$ -	\$ -	\$ -
012300 - 59999	Other Capital Outlay	\$ -	\$ 987	\$ -	\$ 300	\$ -	\$ 39,950	\$ 1,950
TOTALS		\$ -	\$ 53,777	\$ 63,278	\$ 21,895	\$ 11,123	\$ 80,590	\$ 13,090
Total Operating Expenses		\$ -	\$ 861	\$ 4,447	\$ 9,955	\$ 3,281	\$ 11,640	\$ 11,140
Total Capital Expenses		\$ -	\$ 52,916	\$ 58,831	\$ 11,940	\$ 7,842	\$ 68,950	\$ 1,950
TOTALS		\$ -	\$ 53,777	\$ 63,278	\$ 21,895	\$ 11,123	\$ 80,590	\$ 13,090

General Fund Expenditures
Capital Outlay Detail
Emergency Management Department

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Building Improvements:</u>		
	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total		
<u>Office Equipment:</u>		
	\$ 4,000	\$ -
2 Laptop Computers	\$ 25,000	\$ -
A Full Dispatch Center in EOC Room	First Half	
	<u>\$ 29,000</u>	<u>\$ -</u>
Total		
<u>Grant Expenses:</u>		
	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total		
<u>Other Capital Outlay:</u>		
	\$ 1,500	\$ 1,500
Used Low Band Ham Radio Equipment for long range communication	\$ 450	\$ 450
Repeater for Ham Radio w/small generator located at Buck Knob	\$ 3,000	\$ -
City ID System	\$ 1,400	\$ -
Weather TV Service (Annual Cost)	\$ 34,950	\$ -
Reverse 911 For City (includes 1st year billing)	\$ 5,000	\$ -
Festus Citizens Corp	<u>\$ 39,950</u>	<u>\$ 1,950</u>
Total		
	<u>\$ 68,950</u>	<u>\$ 1,950</u>
TOTAL CAPITAL OUTLAY		

General Fund Expenditures
Capital Outlay Detail
Emergency Operations

Five Year Capital Expenditure Plan

2008-2009

	\$	43,000
Second Half Dispatch Center in EOC Center	\$	5,000
Reverse 911 - Annual Bill Cost	\$	5,000
Festus Citizens Corp	\$	25,000
Public Warning Siren - if needed	\$	17,500
Upgrade EOC (new computers)	\$	235
Upgraded city map		

2009-2010

	\$	5,000
Reverse 911 - Annual Bill Cost	\$	5,000
Festus Citizens Corp		

2010-2011

	\$	35,000
Full Time Director	\$	11,000
Part Time Office Worker	\$	20,000
Vehicle	\$	4,000
Vehicle Equipment including a two-way radio	\$	5,000
Festus Citizens Corp	\$	5,000
Reverse 911 - Annual Bill Cost		

2011-2012

	\$	5,000
Reverse 911 - Annual Bill Cost	\$	5,000
Festus Citizens Corp		

General Fund Expenditures
Line Item Summary
Street Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2003-2004</u>	<u>Actual Expenditures</u> <u>2004-2005</u>	<u>Actual Expenditures</u> <u>2005-2006</u>	<u>AMENDED Budget</u> <u>2008-2007</u>	<u>Expenditures Through</u> <u>5/31/2007</u>	<u>Department Head Request</u> <u>2007-2008</u>	<u>Budget Approved</u> <u>2007-2008</u>
Personal Services	\$ 16,624	\$ 192,475	\$ 147,177	\$ 174,131	\$ 104,562	\$ 263,093	\$ 263,093
Employee Benefits	\$ 4,319	\$ 54,323	\$ 47,633	\$ 54,898	\$ 34,978	\$ 86,319	\$ 86,319
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 248	\$ 1,902	\$ 1,275	\$ 1,463	\$ 1,472	\$ 2,903	\$ 2,903
Special Expenses	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,519	\$ 50	\$ 50
TOTAL	\$ 21,191	\$ 248,700	\$ 196,585	\$ 232,492	\$ 142,531	\$ 352,365	\$ 352,365
Total Operating Expenses	\$ 21,191	\$ 248,700	\$ 196,585	\$ 230,492	\$ 141,012	\$ 352,315	\$ 352,315
Total Capital Expenses	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,519	\$ 50	\$ 50
Totals	\$ 21,191	\$ 248,700	\$ 196,585	\$ 232,492	\$ 142,531	\$ 352,365	\$ 352,365

General Fund Expenditures
Payroll Detail
Street Department

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
		\$ 36.28	\$ 37.37	\$ 37.37	\$ 3,886	\$ 3,886
5% Street	City Administrator - Stoll	\$ 33.73	\$ 34.74	\$ 34.74	\$ 28,904	\$ 28,904
40% Street	PW's Director - Gray	\$ 25.69	\$ 26.46	\$ 26.46	\$ 27,518	\$ 27,518
50% Street	Deputy PW's Director - Abrams	\$ 22.67	\$ 23.35	\$ 23.35	\$ 48,568	\$ 48,568
100% Street	Foreman-Jaskiewicz	\$ 18.61	\$ 19.75	\$ 19.75	\$ 41,080	\$ 41,080
100% Street	Skilled - Fowler	\$ 18.61	\$ 19.75	\$ 19.75	\$ 41,080	\$ 41,080
100% Street	Skilled - Dyle	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled -McCarthy	\$ 0.67	\$ 1.03	\$ 1.03	\$ 2,142	\$ 2,142
100% Street	Skilled -McCarthy	\$ 18.07	\$ 18.61	\$ 18.61	\$ 13,548	\$ 13,548
35% Street	Vehicle Maintenance - Ogle	\$ 0.81	\$ 0.91	\$ 0.91	\$ 662	\$ 662
35% Street	Vehicle Maintenance - Ogle	\$ 10.65	\$ 10.97	\$ 10.97	\$ 11,409	\$ 11,409
100% Street	Litter Control - Woodard	\$ 11.33	\$ 11.67	\$ 11.67	\$ 1,214	\$ 1,214
5% Street	Clerk Typist - Murphy	\$ 10.30	\$ 10.61	\$ 10.61	\$ 772	\$ 772
5% Street	Clerk Typist - NEW Part Time	\$ 10.65	\$ 10.97	\$ 10.97	\$ 4,564	\$ 4,564
40% Street	Janitor - Hayes				\$ 658	\$ 658
	Merit				\$ -	\$ -
	Safety Bonus				\$ 720	\$ 720
	No Sick Leave Bonus					
	SUBTOTAL				\$ 257,093	\$ 257,093
	Overtime				\$ 6,000	\$ 6,000
	TOTAL STREET - GENERAL FUND PAYROLL				\$ 263,093	\$ 263,093

General Fund Expenditures
Street Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
013100 - 51000	Regular Salaries	\$ 16,464	\$ 191,969	\$ 147,166	\$ 173,131	\$ 104,335	\$ 257,093	\$ 257,093
013100 - 51100	Overtime	\$ 160	\$ 506	\$ 11	\$ 1,000	\$ 227	\$ 6,000	\$ 6,000
013100 - 52000	Health Insurance	\$ 2,593	\$ 28,392	\$ 24,563	\$ 26,092	\$ 17,288	\$ 35,853	\$ 35,853
013100 - 52100	Life Insurance	\$ 18	\$ 471	\$ 373	\$ 543	\$ 282	\$ 870	\$ 870
013100 - 52200	Retirement	\$ 258	\$ 9,908	\$ 10,699	\$ 12,336	\$ 7,984	\$ 25,374	\$ 25,374
013100 - 52210	401A Match	\$ 178	\$ 1,019	\$ 983	\$ 2,605	\$ 1,566	\$ 4,095	\$ 4,095
013100 - 52210	401A Match	\$ 1,272	\$ 14,533	\$ 11,015	\$ 13,322	\$ 7,858	\$ 20,127	\$ 20,127
013100 - 52300	Social Security	\$ 248	\$ 1,562	\$ 1,275	\$ 1,463	\$ 1,472	\$ 2,603	\$ 2,603
013100 - 56400	Uniform Expense	\$ -	\$ 340	\$ -	\$ -	\$ -	\$ 300	\$ 300
013100 - 56460	Safety Supplies	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
013100 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50
013100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,519	\$ -	\$ -
013100 - 59410	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 21,191	\$ 248,700	\$ 196,585	\$ 232,492	\$ 142,531	\$ 352,365	\$ 352,365
Total Operating Expenses		\$ 21,191	\$ 248,700	\$ 196,585	\$ 230,492	\$ 141,012	\$ 352,315	\$ 352,315
Total Capital Expenses		\$ -	\$ -	\$ -	\$ 2,000	\$ 1,519	\$ 50	\$ 50
TOTALS		\$ 21,191	\$ 248,700	\$ 196,585	\$ 232,492	\$ 142,531	\$ 352,365	\$ 352,365

General Fund Expenditures
Capital Outlay Detail
Street

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 3,324	\$ 3,324
Move 2 skilled employees from City T-Tax back to General Street	\$ 106,866	\$ 106,866
Total	\$ 110,190	\$ 110,190
<p>NOTE: The Department Head understands the current General Fund Budget restraints, but would like all the employees moved back to the General Fund as soon as the budget would allow.</p>		
<u>Office Equipment:</u>		
Paper shredder (1/4 of \$200)	\$ 50	\$ 50
Total	\$ 50	\$ 50
TOTAL CAPITAL OUTLAY	\$ 110,240	\$ 110,240

At a work session, July 18, 2007 the council stated that they wanted the top two employees moved from City Transportation Tax payroll to the Street Department-General Fund payroll during the 2007-2008 fiscal year, and that their intention is to have all the payroll moved back to the Street Department-General Fund by moving at least one employee each year. They feel that it was the intention of the voters to only have materials paid out of the City Transportation Tax Fund.

General Fund Expenditures
Line Item Summary
Non-Departmental

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 6/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ -	\$ 599	\$ 29,812	\$ 1,549	\$ 1,549	\$ 900	\$ 900
Employee Benefits	\$ 8,412	\$ 7,148	\$ 17,382	\$ 18,344	\$ 11,023	\$ 24,000	\$ 24,000
Occupancy	\$ 113,622	\$ 114,040	\$ 118,469	\$ 116,500	\$ 77,988	\$ 120,000	\$ 120,000
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 11,975	\$ 17,079	\$ 16,213	\$ 15,000	\$ 5,052	\$ 15,000	\$ -
Special Expenses	\$ 649,580	\$ 635,835	\$ 658,228	\$ 696,960	\$ 457,806	\$ 728,935	\$ 743,735
Capital Outlay	\$ 82,632	\$ 148,961	\$ 5,037	\$ 44,622	\$ 44,619	\$ 9,500	\$ 4,500
Transfers Out	\$ 102,438	\$ 238,906	\$ 345,476	\$ 153,500	\$ 139,847	\$ 153,500	\$ 111,500
TOTAL	\$ 968,659	\$ 1,162,568	\$ 1,190,617	\$ 1,046,475	\$ 737,884	\$ 1,051,835	\$ 1,004,636
Total Operating Expenses	\$ 783,589	\$ 775,176	\$ 848,253	\$ 849,853	\$ 553,418	\$ 890,335	\$ 890,135
Total Capital Expenses	\$ 160,070	\$ 218,392	\$ 96,364	\$ 44,622	\$ 83,133	\$ 9,500	\$ 4,500
Total Reserve Expenses	\$ 25,000	\$ 169,000	\$ 246,000	\$ 152,000	\$ 101,333	\$ 152,000	\$ 110,000
Totals	\$ 968,659	\$ 1,162,568	\$ 1,190,617	\$ 1,046,475	\$ 737,884	\$ 1,051,835	\$ 1,004,636

General Fund Expenditures
Non-Departmental

Account Number	Account Title	Three Year History			Current Budget	Expenditures	Department	Budget
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Through 5/31/2007	Head Request 2007-2008	Approved 2007-2008
013200 - 51000	Reg Salaries (Veh Maint or bonus)	\$ -	\$ -	\$ 28,930	\$ -	\$ -	\$ -	\$ -
013200 - 51100	Overtime	\$ -	\$ -	\$ 14	\$ 681	\$ 681	\$ -	\$ -
013200 - 51450	Bank Fees (NID)	\$ -	\$ 599	\$ 868	\$ 868	\$ 868	\$ 900	\$ 900
013200 - 52000	Health Ins-Retirees + Veh Maint	\$ 8,412	\$ 7,148	\$ 12,582	\$ 18,292	\$ 10,971	\$ 24,000	\$ 24,000
013200 - 52100	Life Insurance	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
013200 - 52200	Lagers Retirement Dues	\$ -	\$ -	\$ 2,274	\$ -	\$ -	\$ -	\$ -
013200 - 52210	401A Match	\$ -	\$ -	\$ 237	\$ -	\$ -	\$ -	\$ -
013200 - 52300	FICA Tax	\$ -	\$ -	\$ 2,214	\$ 52	\$ 52	\$ -	\$ -
013200 - 53100	Electricity (Street Lights)	\$ 113,622	\$ 114,040	\$ 118,469	\$ 116,500	\$ 77,988	\$ 120,000	\$ 120,000
013200 - 56400	Uniforms	\$ -	\$ -	\$ 317	\$ -	\$ -	\$ -	\$ -
013200 - 56550	Chemicals (Vector Control)	\$ 11,975	\$ 17,079	\$ 15,896	\$ 15,000	\$ 5,052	\$ 15,000	\$ -
013200 - 57200	Insurance, Claims & Bonds	\$ -	\$ -	\$ 978	\$ -	\$ -	\$ -	\$ -
013200 - 57307	Gain/Loss on Disposal	\$ -	\$ 1,177	\$ -	\$ -	\$ 38	\$ -	\$ -
013200 - 57330	Grass & Weed Cutting	\$ 15,605	\$ 13,379	\$ 12,601	\$ 18,000	\$ 6,054	\$ -	\$ 18,000
013200 - 57355	Quad City Comm. Dev. Corp.	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
013200 - 57510	Landfill Expenses	\$ 4,205	\$ 1,074	\$ 3,435	\$ 1,000	\$ 789	\$ 1,000	\$ 1,000
013200 - 57600	Trash Tag/Leaf Bag Expenses	\$ 548	\$ 3,000	\$ 1,000	\$ 1,000	\$ 150	\$ 1,500	\$ 1,500
013200 - 57650	Garbage Collection Exp.	\$ 624,989	\$ 615,270	\$ 631,868	\$ 685,200	\$ 440,052	\$ 712,935	\$ 712,935
013200 - 57670	Limb, Bulk, & Misc. Trash	\$ 2,733	\$ 435	\$ 6,846	\$ 4,310	\$ 4,307	\$ 5,000	\$ 2,500
013200 - 57995	Employee Appreciation Expense	\$ -	\$ -	\$ -	\$ 4,950	\$ 3,895	\$ 6,000	\$ 5,300
013200 - 57999	Other Misc. Special Expense	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,021	\$ 1,000	\$ 1,000
013200 - 59001	Donated Capital	\$ -	\$ 136,284	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59095	Storm Sewer Projects	\$ -	\$ 5,001	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59200	Building Improvements	\$ 29,920	\$ 6,858	\$ 5,037	\$ -	\$ -	\$ 4,500	\$ 4,500
013200 - 59210	Office Furniture & Equipment	\$ 27,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59900	Street Lights	\$ -	\$ -	\$ -	\$ 14,692	\$ 14,692	\$ -	\$ -
013200 - 59999	Other Capital Outlay	\$ 24,876	\$ 818	\$ -	\$ 29,930	\$ 29,927	\$ 5,000	\$ -
TOTAL EXPENDITURES		\$ 866,221	\$ 923,662	\$ 845,141	\$ 892,975	\$ 598,037	\$ 888,335	\$ 893,135

General Fund Expenditures
Non-Departmental

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
013200 - 60010	Transfer Out - Library (Capital)	\$ 43,000	\$ 39,791	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60010	Transfer Out - Library (Operating)	\$ -	\$ -	\$ 8,149	\$ -	\$ -	\$ -	\$ -
013200 - 60010	Transfer Out - Library (Reserve)	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,333	\$ 5,000	\$ -
013200 - 60040	Transfer Out - Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60020	Transfer Out - FDEQ Reserve	\$ 25,000	\$ 75,000	\$ 119,000	\$ 75,000	\$ 50,000	\$ 75,000	\$ 75,000
013200 - 60025	Transfer Out - Police Reserve	\$ -	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
013200 - 60035	Transfer Out - Dispatch Reserve	\$ -	\$ 2,000	\$ 25,000	\$ 25,000	\$ 16,667	\$ 25,000	\$ 25,000
013200 - 60045	Transfer Out - Non-Dept Reserve	\$ -	\$ 5,000	\$ 10,000	\$ 20,000	\$ 13,333	\$ 22,000	\$ -
013200 - 60050	Transfer Out - Vehicle Maint.	\$ 34,438	\$ 29,640	\$ 28,625	\$ -	\$ -	\$ -	\$ -
013200 - 60055	Transfer Out - PW's Res/Rehab	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 6,667	\$ 10,000	\$ 10,000
013200 - 60065	Transfer Out - EOC Reserve	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,667	\$ 10,000	\$ -
013200 - 60070	Transfer Out - LLEBG (Operating)	\$ -	\$ 475	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
013200 - 60080	Transfer Out - Adm. Reserve	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
013200 - 60085	Transfer Out - Long Term Debt	\$ -	\$ -	\$ 62,702	\$ -	\$ 38,514	\$ -	\$ -
013200 - 60090	Transfer Out - Court Reserve	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,333	\$ -	\$ -
013200 - 60100	Transfer Out - Bldg. Reserve	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,333	\$ 5,000	\$ -
TOTAL TRANSFER OUT		\$ 102,438	\$ 238,906	\$ 345,476	\$ 153,500	\$ 139,847	\$ 153,500	\$ 111,500
TOTALS		\$ 968,659	\$ 1,162,568	\$ 1,190,617	\$ 1,046,475	\$ 737,884	\$ 1,051,835	\$ 1,004,635
Total Operating Expenses		\$ 783,589	\$ 775,176	\$ 848,253	\$ 849,853	\$ 553,418	\$ 890,335	\$ 890,135
Total Capital Expenses		\$ 160,070	# \$ 218,392	# \$ 96,364	\$ 44,622	\$ 83,133	\$ 9,500	\$ 4,500
Total Reserve Expenses		\$ 25,000	\$ 169,000	\$ 246,000	\$ 152,000	\$ 101,333	\$ 152,000	\$ 110,000
TOTALS		\$ 968,659	\$ 1,162,568	\$ 1,190,617	\$ 1,046,475	\$ 737,884	\$ 1,051,835	\$ 1,004,635

NOTE: The 2007-2008 Transfer out to PW's Reserve/Rehab is to go into the the PW's Rehab Fund only if needed for the new roof on the back building.

General Fund Expenditures
Capital Outlay Detail
Non-Departmental

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Building Improvements:</u>		
Front of City Hall - concrete for flagpole area	\$ 500	\$ 500
Back of City Hall - fix electric and propane lines	\$ 4,000	\$ 4,000
Total	\$ 4,500	\$ 4,500
<u>Street Lights</u>		
	\$ -	\$ -
Total	\$ -	\$ -
<u>Other Capital Outlay</u>		
Emergency Expenditures	\$ 5,000	\$ -
Total	\$ 5,000	\$ -
TOTAL CAPITAL OUTLAY	\$ 9,500	\$ 4,500

Five Year Capital Expenditure Plan

2008-2009		
Upgrade phone system for city	\$ 10,000	

Health Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 123,643	\$ 123,643
Budgeted Revenues/Transfers 2006-2007	\$ 118,272	\$ 118,272
Budgeted Expenditures/Transfers 2006-2007	\$ 160,694	\$ 160,694
Estimated Fund Balance September 30, 2007	\$ 81,221	\$ 81,221
Estimated Revenue 2007-2008	\$ 129,118	\$ 129,118
Transfers In:	\$ -	\$ -
Total Assets 2007-2008	\$ 210,339	\$ 210,339
Estimated Expenditures 2007-2008	\$ 117,352	\$ 128,153
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 117,352	\$ 128,153
Estimated Balance September 30, 2008	\$ 92,987	\$ 82,186
Total Liabilities & Fund Balance 2007-2008	\$ 210,339	\$ 210,339

NOTE: The kennel which is in the 2006-07 Capital Expenditure budget, also had \$50,000 in the Budgeted Expenditures 2005-2006 which was not spent. This means that the Estimated Balance at September 30, 2007 is understated by \$50,000.

Cash in Bank as of May 31, 2007

Health Fund Operating Account	\$ -
Health Fund Payroll Account	\$ 1,751
Health Fund Money Market Acct.	\$ 46,865
Health Fund Investments Out	\$ 105,000
Total Health Fund "Cash-n-Bank"	\$ 153,616

Health Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
023100 - 41000	Real Estate Taxes - Current	\$ 57,721	\$ 64,694	\$ 76,660	\$ 79,639	\$ 77,274	\$ 87,800	\$ 87,800
023100 - 41010	Real Estate Taxes - Prior	\$ 2,758	\$ 1,970	\$ 4,247	\$ 2,317	\$ 1,785	\$ 3,538	\$ 3,538
023100 - 41100	Personal Property - Current	\$ 15,759	\$ 16,025	\$ 18,951	\$ 20,326	\$ 19,510	\$ 21,387	\$ 21,387
023100 - 41110	Personal Property - Prior	\$ 2,298	\$ 2,502	\$ 3,097	\$ 2,007	\$ 2,223	\$ 2,431	\$ 2,431
023100 - 41200	Sur Tax	\$ 3,986	\$ 4,612	\$ 5,451	\$ 5,440	\$ 5,591	\$ 5,467	\$ 5,467
023100 - 41300	Financial Institution Tax	\$ 715	\$ 859	\$ 1,054	\$ 900	\$ 940	\$ 900	\$ 900
023100 - 42300	Railroad & Utility Tax	\$ 1,985	\$ 2,468	\$ 2,122	\$ 2,793	\$ 2,983	\$ 2,745	\$ 2,745
023100 - 43005	Contributed Revenue	\$ -	\$ -	\$ 9	\$ -	\$ 156	\$ -	\$ -
023100 - 45010	Animal Pet Tag Licenses	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
023100 - 46100	Tax Penalties	\$ 1,088	\$ 813	\$ 893	\$ 800	\$ 697	\$ 800	\$ 800
023100 - 46200	Animal Impound (Pickup) Fees	\$ 889	\$ 760	\$ 833	\$ 750	\$ 509	\$ 750	\$ 750
023100 - 46201	Animal Quarantine Fee	\$ -	\$ -	\$ 160	\$ -	\$ 206	\$ -	\$ -
023100 - 46210	Animal Adoption Fees	\$ 338	\$ 411	\$ 440	\$ 300	\$ 430	\$ 300	\$ 300
023100 - 47000	Interest	\$ 928	\$ 2,997	\$ 7,500	\$ 2,500	\$ 3,298	\$ 2,500	\$ 2,500
023100 - 48000	Miscellaneous Income	\$ 6	\$ 152	\$ 269	\$ -	\$ -	\$ -	\$ -
023100 - 48330	Demo & Weed Cutting Fees	\$ 1,590	\$ 930	\$ 12,831	\$ 500	\$ 1,725	\$ 500	\$ 500
023100 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ 602	\$ -	\$ -
	TOTAL REVENUE	<u>\$ 90,115</u>	<u>\$ 99,193</u>	<u>\$ 134,517</u>	<u>\$ 118,272</u>	<u>\$ 117,929</u>	<u>\$ 129,118</u>	<u>\$ 129,118</u>
023100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	<u>\$ 90,115</u>	<u>\$ 99,193</u>	<u>\$ 134,517</u>	<u>\$ 118,272</u>	<u>\$ 117,929</u>	<u>\$ 129,118</u>	<u>\$ 129,118</u>
	Total Operating Expenses	\$ 73,095	\$ 74,387	\$ 90,647	\$ 109,894		\$ 113,352	\$ 124,153
	Surplus or (Deficit)	\$ 17,020	\$ 24,806	\$ 43,870	\$ 8,378		\$ 15,766	\$ 4,965

Health Fund Expenditures
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2006-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 50,431	\$ 52,093	\$ 61,678	\$ 71,906	\$ 32,869	\$ 79,407	\$ 70,192
Employee Benefits	\$ 10,658	\$ 10,893	\$ 13,106	\$ 17,698	\$ 8,687	\$ 12,970	\$ 17,986
Occupancy	\$ 402	\$ 152	\$ 89	\$ 2,200	\$ 687	\$ 2,200	\$ 2,200
Office Services	\$ 586	\$ 496	\$ 657	\$ 1,400	\$ 511	\$ 1,400	\$ 1,400
Travel & Mobile Equipment	\$ 2,162	\$ 2,347	\$ 2,573	\$ 3,400	\$ 1,423	\$ 3,400	\$ 3,400
Materials & Supplies	\$ 1,661	\$ 1,483	\$ 1,512	\$ 2,850	\$ 1,797	\$ 3,100	\$ 18,100
Special Expenses	\$ 7,195	\$ 6,923	\$ 11,032	\$ 10,440	\$ 6,366	\$ 10,875	\$ 10,875
Capital Outlay	\$ -	\$ 15,532	\$ 43,134	\$ 50,800	\$ 29,336	\$ 4,000	\$ 4,000
TOTAL	\$ 73,095	\$ 89,919	\$ 133,781	\$ 160,694	\$ 81,676	\$ 117,352	\$ 128,153
Total Operating Expenses	\$ 73,095	\$ 74,387	\$ 90,647	\$ 109,894	\$ 52,340	\$ 113,352	\$ 124,153
Total Capital Expenses	\$ -	\$ 15,532	\$ 43,134	\$ 50,800	\$ 29,336	\$ 4,000	\$ 4,000
TOTALS:	\$ 73,095	\$ 89,919	\$ 133,781	\$ 160,694	\$ 81,676	\$ 117,352	\$ 128,153

Notes to Accounts Payable:

Auditing Fees is \$175 of total invoice for the financial statements and MIRMA report billing only.
 Telephone Expense is 10% of Gray's Cell Phone+ Scherer cell phone + New Telephone Service @ New Kennel.
 Uniform Expense Includes 100% Scherer and 10% of Gray's Uniform Expenses.

Health Fund Expenditures
Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2006-2007</u>	<u>Salary Approved 2006-2007</u>
10% Health	PW's Director - Gray	\$ 33.73	\$ 34.74	\$ 34.74	\$ 7,226	\$ 7,226
5% Health	Clerk Typist - Murphy	\$ 11.33	\$ 11.67	\$ 11.67	\$ 1,214	\$ 1,214
5% Health	Clerk Typist - NEW Part Time	\$ 10.30	\$ 10.61	\$ 10.61	\$ 772	\$ 772
100% Health	Animal Control - Scherer	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Health	Animal Control - Scherer	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100% Health	Summer Help		\$ 10.97	n/a	\$ 9,215	\$ -
	Merit				\$ 127	\$ 127
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 15	\$ 15
	SUBTOTAL				\$ 50,372	\$ 41,157
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				\$ 23,560	\$ 23,560
	TOTAL HEALTH FUND PAYROLL				\$ 73,932	\$ 84,717

Health Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2007-2008	Budget Approved 2007-2008
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007		
023100 - 51000	Regular Salaries	\$ 31,859	\$ 31,923	\$ 37,953	\$ 39,555	\$ 24,208	\$ 41,157	\$ 41,157
023100 - 51100	Overtime	\$ 16,822	\$ 17,930	\$ 19,959	\$ 20,176	\$ 6,083	\$ 23,560	\$ 23,560
023100 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,215	\$ -
023100 - 51600	Auditing	\$ 179	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
023100 - 51850	Veterinarian/Vaccine	\$ 1,571	\$ 2,011	\$ 2,581	\$ 2,800	\$ 1,713	\$ 2,800	\$ 2,800
023100 - 51860	Animal Crematory Services	\$ -	\$ -	\$ 1,010	\$ 1,200	\$ 690	\$ 2,500	\$ 2,500
023100 - 52000	Health Insurance	\$ 5,500	\$ 4,573	\$ 4,791	\$ 5,930	\$ 3,838	\$ -	\$ 5,721
023100 - 52100	Life Insurance	\$ 85	\$ 84	\$ 102	\$ 148	\$ 72	\$ 148	\$ 148
023100 - 52200	Retirement	\$ 1,108	\$ 2,236	\$ 3,621	\$ 5,498	\$ 2,396	\$ 6,587	\$ 6,587
023100 - 52210	401A Match	\$ 248	\$ 205	\$ 215	\$ 864	\$ 154	\$ 579	\$ 579
023100 - 52300	Social Security	\$ 3,717	\$ 3,795	\$ 4,377	\$ 5,258	\$ 2,227	\$ 5,656	\$ 4,951
023100 - 53100	Water Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400
023100 - 53100	Electricity	\$ -	\$ -	\$ -	\$ 1,500	\$ 613	\$ 1,200	\$ 1,200
023100 - 53300	Bldg./Grounds Maintenance	\$ 402	\$ 152	\$ 89	\$ 700	\$ 74	\$ 300	\$ 300
023100 - 53500	Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
023100 - 54200	Telephone	\$ 228	\$ 211	\$ 319	\$ 1,000	\$ 305	\$ 1,000	\$ 1,000
023100 - 54300	Office Supplies	\$ 358	\$ 285	\$ 338	\$ 400	\$ 206	\$ 400	\$ 400
023100 - 55100	Gas, Oil & Antifreeze	\$ 1,874	\$ 1,907	\$ 1,978	\$ 2,400	\$ 1,095	\$ 2,400	\$ 2,400
023100 - 55300	Vehicle Maintenance	\$ 288	\$ 440	\$ 595	\$ 1,000	\$ 328	\$ 1,000	\$ 1,000
023100 - 56300	Pound Supplies	\$ 872	\$ 944	\$ 804	\$ 1,500	\$ 1,047	\$ 1,800	\$ 1,800
023100 - 56310	Animal Control Supplies	\$ 319	\$ 252	\$ 257	\$ 400	\$ 267	\$ 400	\$ 400
023100 - 56400	Uniform Expense	\$ 325	\$ 258	\$ 330	\$ 550	\$ 440	\$ 500	\$ 500
023100 - 56460	Safety Supplies	\$ -	\$ -	\$ -	\$ 50	\$ 43	\$ 50	\$ 50
023100 - 56550	Chemicals	\$ 145	\$ 29	\$ 121	\$ 350	\$ -	\$ 350	\$ 15,350
023100 - 57000	Dues, Licenses, Subscriptions	\$ -	\$ 30	\$ 65	\$ 150	\$ -	\$ 75	\$ 75
023100 - 57010	Travel, Training, & Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
023100 - 57200	Insurance/Bonds	\$ 3,358	\$ 2,715	\$ 2,967	\$ 3,600	\$ 2,284	\$ 4,500	\$ 4,500
023100 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ 360	\$ 360	\$ -	\$ -
023100 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ -	\$ 630	\$ 210	\$ -	\$ -
023100 - 57360	Co. Fees to Collect Taxes	\$ 1,757	\$ 1,918	\$ 2,188	\$ 2,500	\$ 2,263	\$ 2,600	\$ 2,600
023100 - 57375	Delinquent Weed Cutting	\$ 1,860	\$ 1,720	\$ 5,333	\$ 2,000	\$ 1,001	\$ 2,000	\$ 2,000
023100 - 57999	Other Misc. Special Expenses	\$ 220	\$ 540	\$ 479	\$ 1,200	\$ 248	\$ 1,200	\$ 1,200
023100 - 59001	Donated Capital	\$ -	\$ 15,500	\$ 43,134	\$ -	\$ -	\$ -	\$ -
023100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 50,000	\$ 28,792	\$ 4,000	\$ 4,000
023100 - 59600	Light Equipment	\$ -	\$ 32	\$ -	\$ 800	\$ 544	\$ -	\$ -
TOTALS:		\$ 73,095	\$ 89,919	\$ 133,781	\$ 160,694	\$ 81,676	\$ 117,352	\$ 128,153
Total Operating Expenses		\$ 73,095	\$ 74,387	\$ 90,647	\$ 109,894	\$ 52,340	\$ 113,352	\$ 124,153
Total Capital Expenses		\$ -	\$ 15,532	\$ 43,134	\$ 50,800	\$ 29,336	\$ 4,000	\$ 4,000
TOTALS:		\$ 73,095	\$ 89,919	\$ 133,781	\$ 160,694	\$ 81,676	\$ 117,352	\$ 128,153

Operating % Increase vs Last Year 3.15% 12.98%
 Capital % Increase vs Last Year -92.13% -92.13%
 Total % Increase vs Last Year -26.97% -20.25%

Health Department Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
Personnel (includes benefits):		
15 Year Plan Increments in total	\$ 1,697	\$ 1,697
Part Time employee (April - October 28 hours per week)	\$ 9,920	\$ -
TOTAL	\$ 11,617	\$ 1,697
Building Improvements:		
Carport for kennel	\$ 4,000	\$ 4,000
TOTAL	\$ 4,000	\$ 4,000
Light Equipment:		
	\$ -	\$ -
TOTAL	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 15,617	\$ 5,697
Five-Year Capital Outlay:		
2008-2009		
Truck	\$ 17,000	
Continue part time employee (April - October 28 hours per week)	\$ 9,730	
2009-2010		
Dart gun and equipment	\$ 600	
Continue part time employee (April - October 28 hours per week)	\$ 10,019	
2010-2011		
Mosquito sprayer	\$ 10,000	
Continue part time employee (April - October 28 hours per week)	\$ 10,318	
2011-2012		
Continue part time employee (April - October 28 hours per week)	\$ 10,625	

Library Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Actual Fund Balance at September 30, 2006	\$ 89,426	\$ 89,426
Budgeted Revenues/Transfers 2006-2007	\$ 519,626	\$ 519,626
Budgeted Expenditures/Transfers 2006-2007	\$ 663,853	\$ 663,853
Estimated Fund Balance September 30, 2007	\$ (54,801)	\$ (54,801)
Estimated Revenue 2007-2008	\$ 2,352,479	\$ 1,915,479
Transfers In:	\$ -	\$ -
Total Assets 2007-2008	\$ 2,297,678	\$ 1,860,678
Estimated Expenditures 2007-2008	\$ 2,366,538	\$ 1,923,940
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 2,366,538	\$ 1,923,940
Estimated Balance September 30, 2008	\$ (68,860)	\$ (63,262)
Total Liabilities & Fund Balance 2007-2008	\$ 2,297,678	\$ 1,860,678

Cash in Bank as of May 31, 2007

Library Fund Operating Acct.	\$ -
Library Fund Payroll Acct.	\$ 2,222
Library Fund Money Market Acct.	\$ 83,747
Library Fund Investments Out	\$ 90,000
Total Library Fund "Cash-n-Bank"	\$ 175,969

Library Fund Revenues

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	AMENDED Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
035500 - 41000	Real Estate Taxes - Current	\$ 79,366	\$ 88,954	\$ 105,407	\$ 109,505	\$ 106,252	\$ 117,286	\$ 117,286
035500 - 41010	Real Estate Taxes - Prior	\$ 3,792	\$ 2,709	\$ 5,840	\$ 3,185	\$ 2,455	\$ 4,763	\$ 4,763
035500 - 41100	Personal Property Taxes - Current	\$ 21,669	\$ 22,034	\$ 26,058	\$ 27,948	\$ 26,826	\$ 28,570	\$ 28,570
035500 - 41110	Personal Property Taxes - Prior	\$ 3,160	\$ 3,440	\$ 4,259	\$ 2,760	\$ 3,056	\$ 3,283	\$ 3,283
035500 - 41200	Sur Tax	\$ 5,481	\$ 6,342	\$ 7,495	\$ 7,480	\$ 7,687	\$ 7,303	\$ 7,303
035500 - 41300	Financial Institution Tax	\$ 983	\$ 1,181	\$ 1,450	\$ 1,200	\$ 1,293	\$ 1,200	\$ 1,200
035500 - 42300	Railroad & Utility Tax	\$ 2,730	\$ 3,393	\$ 2,917	\$ 3,840	\$ 4,101	\$ 3,666	\$ 3,666
035500 - 43000	Grants Received	\$ 6,896	\$ 4,148	\$ 1,327	\$ 7,500	\$ 2,511	\$ 5,000	\$ 5,000
035500 - 43005	Contributed Revenue	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -
035500 - 43220	State Library Aid	\$ 5,313	\$ 5,313	\$ 4,344	\$ 4,008	\$ 4,008	\$ 4,008	\$ 4,008
035500 - 46100	Tax Penalties	\$ 1,496	\$ 1,119	\$ 1,227	\$ 1,000	\$ 958	\$ 1,000	\$ 1,000
035500 - 46300	Library Fines & Rentals	\$ 16,610	\$ 19,938	\$ 20,317	\$ 17,500	\$ 12,496	\$ 18,000	\$ 18,000
035500 - 47000	Interest	\$ 561	\$ 2,009	\$ 5,731	\$ 3,000	\$ 3,853	\$ 3,000	\$ 3,000
035500 - 48000	Miscellaneous Income	\$ -	\$ -	\$ 7	\$ -	\$ 250	\$ -	\$ -
035500 - 48090	Lease Purchase Proceeds	\$ -	\$ -	\$ -	\$ 8,800	\$ -	\$ -	\$ -
035500 - 48115	Building Lease Payments	\$ -	\$ -	\$ -	\$ 42,900	\$ 16,939	\$ 68,400	\$ 68,400
035500 - 48210	Passport Fees	\$ 1,410	\$ 15,911	\$ 25,080	\$ 59,600	\$ 41,730	\$ 25,000	\$ 25,000
035500 - 48340	Donations	\$ 2,918	\$ 1,865	\$ 965	\$ 219,400	\$ 219,380	\$ 25,000	\$ 25,000
TOTAL REVENUE		\$ 152,385	\$ 178,356	\$ 212,500	\$ 519,626	\$ 453,795	\$ 2,352,479	\$ 1,915,479
035500 - 49990	Transfers In	\$ 43,000	\$ 37,791	\$ 8,149	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 195,385	\$ 216,147	\$ 220,649	\$ 519,626	\$ 453,795	\$ 2,352,479	\$ 1,915,479
Total Operating Revenue		\$ 142,571	\$ 172,343	\$ 210,132	\$ 292,726	\$ 231,904	\$ 285,479	\$ 285,479
Total Special Revenue		\$ 52,814	\$ 43,804	\$ 10,441	\$ 226,900	\$ 221,891	\$ 2,067,000	\$ 1,630,000
TOTALS:		\$ 195,385	\$ 216,147	\$ 220,573	\$ 519,626	\$ 453,795	\$ 2,352,479	\$ 1,915,479
Total Operating Expenses		\$ 169,648	\$ 175,811	\$ 190,525	\$ 208,953		\$ 226,760	\$ 221,162
Surplus or Deficit		\$ (27,077)	\$ (3,468)	\$ 19,607	\$ 83,773		\$ 58,719	\$ 64,317

Library Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 103,146	\$ 106,519	\$ 109,965	\$ 120,658	\$ 72,828	\$ 129,593	\$ 124,393
Employee Benefits	\$ 11,076	\$ 13,486	\$ 20,097	\$ 21,505	\$ 13,485	\$ 23,802	\$ 23,404
Occupancy	\$ 9,704	\$ 9,928	\$ 10,892	\$ 11,500	\$ 6,936	\$ 14,750	\$ 14,750
Office Services	\$ 8,394	\$ 8,220	\$ 8,167	\$ 10,475	\$ 6,843	\$ 11,450	\$ 11,450
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 24,634	\$ 25,958	\$ 27,677	\$ 28,750	\$ 15,405	\$ 30,000	\$ 30,000
Special Expenses	\$ 12,694	\$ 11,700	\$ 13,727	\$ 16,065	\$ 11,035	\$ 17,165	\$ 17,165
Capital Outlay	\$ 18,445	\$ 20,643	\$ 11,501	\$ 454,900	\$ 410,261	\$ 2,139,778	\$ 1,702,778
TOTAL	\$ 188,093	\$ 196,454	\$ 202,026	\$ 663,853	\$ 536,793	\$ 2,366,538	\$ 1,923,940
Total Operating Expenses	\$ 169,648	\$ 175,811	\$ 190,525	\$ 208,953	\$ 126,532	\$ 226,760	\$ 221,162
Total Capital Expenses	\$ 18,445	\$ 20,643	\$ 11,501	\$ 454,900	\$ 410,261	\$ 2,139,778	\$ 1,702,778
TOTALS:	\$ 188,093	\$ 196,454	\$ 202,026	\$ 663,853	\$ 536,793	\$ 2,366,538	\$ 1,923,940

Notes to Accounts Payable:

Auditing Fees is \$175 of total invoice for the financial statements and MIRMA report billing only.

Library Fund Expenditures
Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Hours Per Week Average</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2005-2006</u>	<u>Salary Approved 2005-2006</u>
100% Library	Head Librarian - Gray	40	\$ 21.71	\$ 22.36	\$ 22.36	\$ 46,509	\$ 46,509
100% Library	Library Clerk - Patterson	32	\$ 10.51	\$ 10.83	\$ 10.83	\$ 18,021	\$ 18,021
100% Library	Library Clerk - Klingensmith	15	\$ 10.83	\$ 11.15	\$ 11.15	\$ 8,697	\$ 8,697
100% Library	Library Clerk - Royle	28	\$ 9.33	\$ 9.61	\$ 9.61	\$ 13,992	\$ 13,992
100% Library	Library Clerk - Schwent	15	\$ 8.80	\$ 9.06	\$ 9.06	\$ 7,067	\$ 7,067
100% Library	Library Clerk - Johnson	27	\$ 9.06	\$ 9.33	\$ 9.33	\$ 13,099	\$ 13,099
100% Library	Library Clerk - Schmaltz	14	\$ 8.54	\$ 8.80	\$ 8.80	\$ 6,406	\$ 6,406
	Various employees additional hours per week			15 hrs/wk	5 hrs/wk	\$ 7,800	\$ 2,600
	Merit					\$ 487	\$ 487
	Safety Bonus					\$ -	\$ -
	No Sick Leave Bonus					\$ 240	\$ 240
	TOTAL LIBRARY PAYROLL					\$ 122,318	\$ 117,118

<u>Proposed Budget</u>	
<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>

Operating % Increase vs Last Year	8.52%	5.84%
Capital % Increase vs Last Year	370.38%	274.32%
Total % Increase vs Last Year	256.49%	189.81%

Library Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
035500 - 51000	Regular Salaries	\$ 102,967	\$ 106,290	\$ 109,790	\$ 114,333	\$ 69,273	\$ 122,318	\$ 117,118
035500 - 51190	Other Personal Services	\$ -	\$ -	\$ -	\$ 6,150	\$ 3,380	\$ 7,100	\$ 7,100
035500 - 51600	Auditing Fees	\$ 179	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
035500 - 52000	Health Insurance	\$ 531	\$ 1,354	\$ 5,598	\$ 5,640	\$ 3,758	\$ 5,617	\$ 5,617
035500 - 52100	Life Insurance	\$ 77	\$ 93	\$ 130	\$ 190	\$ 82	\$ 197	\$ 197
035500 - 52200	Retirement	\$ 1,365	\$ 2,695	\$ 4,462	\$ 5,028	\$ 3,282	\$ 6,694	\$ 6,694
035500 - 52210	401A Match	\$ 1,271	\$ 1,306	\$ 1,823	\$ 1,880	\$ 1,251	\$ 1,936	\$ 1,936
035500 - 52300	Social Security	\$ 7,832	\$ 8,038	\$ 8,084	\$ 8,767	\$ 5,112	\$ 9,358	\$ 8,960
035500 - 53000	Water Service	\$ 332	\$ 439	\$ 468	\$ 500	\$ 384	\$ 600	\$ 600
035500 - 53100	Electricity	\$ 4,816	\$ 5,380	\$ 5,162	\$ 5,400	\$ 2,942	\$ 8,000	\$ 8,000
035500 - 53200	Gas or Heat	\$ 1,697	\$ 1,656	\$ 2,016	\$ 2,025	\$ 1,839	\$ 2,500	\$ 2,500
035500 - 53300	Bldg./Grounds Maintenance	\$ 2,594	\$ 2,215	\$ 2,920	\$ 3,050	\$ 1,396	\$ 3,050	\$ 3,050
035500 - 53500	Maintenance Supplies	\$ 265	\$ 238	\$ 326	\$ 525	\$ 375	\$ 600	\$ 600
035500 - 54000	Postage	\$ 356	\$ 315	\$ 228	\$ 350	\$ 113	\$ 400	\$ 400
035500 - 54200	Telephone	\$ 1,083	\$ 1,131	\$ 1,090	\$ 1,200	\$ 1,082	\$ 2,000	\$ 2,000
035500 - 54300	Office Supplies	\$ 1,698	\$ 1,733	\$ 1,691	\$ 1,800	\$ 843	\$ 1,800	\$ 1,800
035500 - 54400	Printing	\$ 194	\$ -	\$ 196	\$ 250	\$ -	\$ 250	\$ 250
035500 - 54500	Office Equipment Maint.	\$ 1,090	\$ 1,025	\$ 1,713	\$ 1,500	\$ 1,470	\$ 1,500	\$ 1,500
035500 - 54550	Maintenance Contracts	\$ 3,973	\$ 4,016	\$ 3,249	\$ 5,375	\$ 3,335	\$ 5,500	\$ 5,500
035500 - 56200	Books	\$ 17,454	\$ 18,542	\$ 19,159	\$ 20,000	\$ 10,404	\$ 20,000	\$ 20,000
035500 - 56210	Periodicals	\$ 2,079	\$ 1,224	\$ 2,305	\$ 1,500	\$ 1,475	\$ 1,500	\$ 1,500
035500 - 56220	Audio/Visual Materials	\$ 3,218	\$ 4,087	\$ 3,173	\$ 3,500	\$ 2,660	\$ 5,000	\$ 5,000
035500 - 56240	Electronic Material/Software	\$ 616	\$ 722	\$ 1,766	\$ 3,000	\$ 54	\$ 3,000	\$ 3,000
035500 - 56725	Passport Expense	\$ 1,267	\$ 1,383	\$ 1,274	\$ 750	\$ 812	\$ 500	\$ 500
035500 - 57000	Dues Subscriptions	\$ 140	\$ 190	\$ 215	\$ 265	\$ 140	\$ 265	\$ 265
035500 - 57010	Training, Travel & Lodging	\$ -	\$ 113	\$ -	\$ 500	\$ -	\$ 500	\$ 500
035500 - 57100	Advertising	\$ 89	\$ -	\$ 241	\$ 200	\$ 51	\$ 200	\$ 200
035500 - 57200	Insurance & Bonds	\$ 8,840	\$ 8,178	\$ 8,799	\$ 10,050	\$ 6,445	\$ 11,200	\$ 11,200
035500 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
035500 - 57360	Co. Fees to Collect Taxes	\$ 2,416	\$ 2,638	\$ 3,009	\$ 3,300	\$ 3,111	\$ 3,500	\$ 3,500
035500 - 57999	Other Misc. Special Expenses	\$ 1,209	\$ 581	\$ 1,463	\$ 1,760	\$ 1,263	\$ 1,500	\$ 1,500
035500 - 59001	Donated Capital	\$ -	\$ 7,680	\$ 6,781	\$ 386,500	\$ 384,075	\$ -	\$ -
035500 - 59200	Building Improvements	\$ 2,640	\$ -	\$ -	\$ 5,700	\$ -	\$ -	\$ -
035500 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -
035500 - 59630	Office Equipment	\$ -	\$ -	\$ 602	\$ 8,000	\$ 810	\$ 5,000	\$ 5,000
035500 - 59800	Library Grant Expenses	\$ 6,896	\$ 250	\$ 1,896	\$ 7,500	\$ 2,094	\$ 5,000	\$ 5,000
035500 - 59805	Donation Expense	\$ 2,918	\$ 2,921	\$ 2,152	\$ 2,000	\$ 90	\$ 25,000	\$ 25,000
035500 - 59810	Building Lease Interest	\$ -	\$ -	\$ -	\$ 18,500	\$ 7,970	\$ -	\$ -
035500 - 59811	Building Lease Principal	\$ -	\$ -	\$ -	\$ 26,700	\$ 14,622	\$ -	\$ -
035500 - 59999	Other Capital Outlay	\$ 5,991	\$ 9,792	\$ 70	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 188,093	\$ 196,454	\$ 202,026	\$ 663,853	\$ 536,793	\$ 2,366,538	\$ 1,923,940
Total Operating Expenses		\$ 169,648	\$ 175,811	\$ 190,525	\$ 208,953	\$ 126,532	\$ 226,760	\$ 221,162
Total Capital Expenses		\$ 18,445	\$ 20,643	\$ 11,501	\$ 454,900	\$ 410,261	\$ 2,139,778	\$ 1,702,778
TOTALS:		\$ 188,093	\$ 196,454	\$ 202,026	\$ 663,853	\$ 536,793	\$ 2,366,538	\$ 1,923,940

Library and Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
Personnel (includes benefits):		
Additional staff - 15 hours per week - wages & FICA (ave \$10/hr) (5 hours per week in approved column)	\$ 8,397	\$ 2,799
TOTAL	<u>\$ 8,397</u>	<u>\$ 2,799</u>
Building Improvements:		
New Building Renovations	2,037,000	1,600,000
TOTAL	<u>\$ 2,037,000</u>	<u>\$ 1,600,000</u>
Office Equipment:		
Computer/Equipment Replacements	\$ 5,000	\$ 5,000
TOTAL	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Grant Expense - TOTAL (A&E Grant and Ameren UE Lighting Grant)	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Donation Expense-TOTAL	<u>\$ 25,000</u>	<u>\$ 25,000</u>
New Building Lease - Interest THESE AMOUNTS ARE FOR THE CURRENT LEASE AGREEMENT	30,649	30,649
New Building Lease - Principal THESE AMOUNTS ARE FOR THE CURRENT LEASE AGREEMENT	37,129	37,129
TOTAL CAPITAL OUTLAY	<u>\$ 2,148,175</u>	<u>\$ 1,705,577</u>

Library Fund Expenditures
Capital Outlay Detail

Five Year Capital Expenditure Plan:

2008-2009

	\$	10,000
Additional Personnel	\$	5,000
Computer/Equipment Replacements	\$	800
Meeting Room Chairs		

2009-2010

	\$	5,000
Computer/Equipment Replacements	\$	7,500
Microfilm Reader	\$	3,000
Copy Machine		

2010-2011

	\$	5,000
Equipment	\$	3,000
New technology		

2011-2012

	\$	5,000
Computer/Equipment Replacements		

2012-2013

	\$	5,000
Computer/Equipment Replacements		

Park Fu. Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 183,650	\$ 183,650
Budgeted Revenues/Transfers 2006-2007	\$ 500,874	\$ 500,874
Budgeted Expenditures/Transfers 2006-2007	\$ 525,546	\$ 525,546
Estimated Fund Balance September 30, 2007	\$ 158,978	\$ 158,978
Estimated Revenue 2007-2008	\$ 215,327	\$ 215,327
Transfers In:	\$ 331,500	\$ 331,500
Total Assets 2007-2008	<u>\$ 705,805</u>	<u>\$ 705,805</u>
Estimated Expenditures 2007-2008	\$ 614,597	\$ 553,597
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 614,597	\$ 553,597
Estimated Balance September 30, 2008	\$ 91,208	\$ 152,208
Total Liabilities & Fund Balance 2007-2008	<u>\$ 705,805</u>	<u>\$ 705,805</u>

Cash In Bank as of May 31, 2007

Park Fund Petty Cash	\$ 75
Park Fund Operating Acct.	\$ -
Park Fund Payroll Acct.	\$ 5,061
Park Fund Money Market Acct.	\$ 51,967
Park Fund Investments	\$ 206,525
Total Park Fund "Cash-n-Bank"	<u>\$ 263,628</u>

Park Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2008-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
043100 - 41000	Real Estate Taxes - Current	\$ 79,366	\$ 88,954	\$ 105,407	\$ 109,505	\$ 106,252	\$ 117,286	\$ 117,286
043100 - 41010	Real Estate Taxes - Prior	\$ 3,792	\$ 2,709	\$ 5,840	\$ 3,185	\$ 2,455	\$ 4,763	\$ 4,763
043100 - 41100	Personal Property - Current	\$ 21,669	\$ 22,034	\$ 26,058	\$ 27,948	\$ 26,826	\$ 28,570	\$ 28,570
043100 - 41110	Personal Property - Prior	\$ 3,160	\$ 3,440	\$ 4,259	\$ 2,760	\$ 3,056	\$ 3,283	\$ 3,283
043100 - 41200	Sur Tax	\$ 5,481	\$ 6,342	\$ 7,495	\$ 7,480	\$ 7,687	\$ 7,303	\$ 7,303
043100 - 41300	Financial Institution Tax	\$ 983	\$ 1,181	\$ 1,450	\$ 1,200	\$ 1,293	\$ 1,200	\$ 1,200
043100 - 42300	Railroad & Utility Tax	\$ 2,730	\$ 3,393	\$ 2,917	\$ 3,840	\$ 4,101	\$ 3,666	\$ 3,666
043100 - 43005	Contributed Revenue	\$ -	\$ -	\$ 38	\$ -	\$ 391	\$ -	\$ -
043100 - 43100	Federal Reimbursements	\$ -	\$ -	\$ 1,505	\$ -	\$ -	\$ -	\$ -
043100 - 43200	State Reimbursements	\$ 454	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -
043100 - 46100	Tax Penalties	\$ 1,496	\$ 1,119	\$ 1,227	\$ 1,000	\$ 958	\$ 1,000	\$ 1,000
043100 - 47000	Interest	\$ 941	\$ 3,027	\$ 8,281	\$ 3,000	\$ 5,295	\$ 4,000	\$ 4,000
043100 - 48000	Miscellaneous Income	\$ 928	\$ 420	\$ 703	\$ -	\$ 260	\$ -	\$ -
043100 - 48005	Proceeds from Sale	\$ 7,490	\$ 150	\$ 478	\$ -	\$ 3,269	\$ 2,000	\$ 2,000
043100 - 48300	Insurance Claims & Refunds	\$ 8,117	\$ -	\$ 126	\$ -	\$ -	\$ -	\$ -
043100 - 48340	Park Donations	\$ 25,733	\$ 20	\$ 505	\$ -	\$ -	\$ -	\$ -
043100 - 48350	Sign Revenue	\$ 648	\$ 756	\$ 756	\$ 756	\$ 540	\$ 756	\$ 756
043100 - 48360	Users Fee (Pavilions)	\$ 5,572	\$ 6,355	\$ 6,125	\$ 5,000	\$ 4,675	\$ 6,000	\$ 6,000
043100 - 48370	Users Fee (Park Field)	\$ -	\$ 6,495	\$ 7,185	\$ 6,500	\$ 9,395	\$ 9,000	\$ 9,000
043100 - 48400	Firecracker Festival	\$ 22,300	\$ 23,221	\$ 24,142	\$ 20,000	\$ 14,460	\$ 22,000	\$ 22,000
043100 - 48450	Soda Sales	\$ 3,378	\$ 622	\$ 228	\$ 300	\$ 151	\$ 300	\$ 300
043100 - 49300	Park Light Rentals	\$ 325	\$ 500	\$ 300	\$ 500	\$ 100	\$ 300	\$ 300
043100 - 49312	Old Band Building Rentals	\$ 4,200	\$ 5,375	\$ 4,785	\$ 4,000	\$ 1,850	\$ 3,000	\$ 3,000
043100 - 49320	Park Concession Revenue	\$ 800	\$ 1,100	\$ 800	\$ 900	\$ -	\$ 900	\$ 900
043100 - 49330	Other Park Programs	\$ 6,535	\$ 1,130	\$ 100	\$ -	\$ 2,900	\$ -	\$ -
TOTAL REVENUE		\$ 206,098	\$ 178,343	\$ 210,911	\$ 197,874	\$ 195,914	\$ 215,327	\$ 215,327
043100 - 49990	Transfers in	\$ 273,126	\$ 295,343	\$ 295,728	\$ 303,000	\$ 223,518	\$ 331,500	\$ 331,500
TOTALS:		\$ 479,224	\$ 473,686	\$ 506,639	\$ 500,874	\$ 419,432	\$ 546,827	\$ 546,827

Transfers In Includes The Following:

1/2 of Levee/Stormwater Tax	\$ 321,500
From Tourism Fund for 20th Firecracker Festival	\$ 10,000
Total	\$ 331,500

Park Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2006</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 151,840	\$ 135,838	\$ 155,598	\$ 169,740	\$ 99,404	\$ 179,295	\$ 179,295
Employee Benefits	\$ 48,220	\$ 43,708	\$ 49,641	\$ 55,911	\$ 32,795	\$ 59,257	\$ 59,257
Occupancy	\$ 51,537	\$ 38,943	\$ 43,771	\$ 53,000	\$ 28,235	\$ 53,000	\$ 53,000
Office Services	\$ 4,569	\$ 5,823	\$ 5,805	\$ 7,750	\$ 5,070	\$ 8,100	\$ 8,100
Travel & Mobile Equipment	\$ 18,066	\$ 18,102	\$ 20,586	\$ 25,500	\$ 10,666	\$ 28,000	\$ 28,000
Materials & Supplies	\$ 13,678	\$ 15,345	\$ 12,388	\$ 20,445	\$ 13,393	\$ 21,145	\$ 20,145
Special Expenses	\$ 103,847	\$ 119,810	\$ 131,687	\$ 140,450	\$ 54,986	\$ 151,150	\$ 151,150
Capital Outlay	\$ 37,581	\$ 128,411	\$ 50,221	\$ 52,750	\$ 11,555	\$ 114,650	\$ 54,650
TOTAL	\$ 429,338	\$ 605,980	\$ 469,697	\$ 525,546	\$ 256,104	\$ 614,597	\$ 553,697
Total Operating Expenses	\$ 391,757	\$ 377,569	\$ 419,476	\$ 472,796	\$ 244,549	\$ 499,947	\$ 498,947
Total Capital Expenses	\$ 37,581	\$ 128,411	\$ 50,221	\$ 52,750	\$ 11,555	\$ 114,650	\$ 54,650
Totals:	\$ 429,338	\$ 605,980	\$ 469,697	\$ 525,546	\$ 256,104	\$ 614,597	\$ 553,697

Accounts Payable Notes:

PW's Office Supplies and Telephone (25% Street, 25% Water, 25% Building & 25% Park)
Auditing Fees is \$175 of total invoice for the financial statements and MIRMA report billing only.
Uniform Expense is to be Split Per Payroll Splits

Park Fund Expenditures
Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2006-2006</u>	<u>Salary Approved 2006-2006</u>
100% Park	Superintendent - Crites	\$ 23.69	\$ 24.40	\$ 24.40	\$ 50,752	\$ 50,752
100% Park	Skilled - Crosby (request to move to foreman)	\$ 17.04	\$ 17.55	\$ 17.55	\$ 36,504	\$ 36,504
100% Park	Skilled - Crosby	\$ 0.57	\$ 0.73	\$ 0.73	\$ 1,518	\$ 1,518
100% Park	Skilled - Cook	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Park	Skilled - Cook	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100% Park	Laborer - Proffitt	\$ 11.71				
100% Park	Skilled - Proffitt	upgrade to skilled	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
10% Park	Vehicle Maintenance - Ogle	\$ 18.07	\$ 18.61	\$ 18.61	\$ 3,871	\$ 3,871
10% Park	Vehicle Maintenance - Ogle	\$ 0.81	\$ 0.91	\$ 0.91	\$ 189	\$ 189
20% Park	Clerk Typist - Murphy	\$ 11.33	\$ 11.67	\$ 11.67	\$ 4,855	\$ 4,855
20% Park	Clerk Typist - NEW Part Time	\$ 10.30	\$ 10.61	\$ 10.61	\$ 3,090	\$ 3,090
100% Park	New - Summer Help (5 months/22 weeks)	\$ 10.65	\$ 10.97	\$ 10.97	\$ 9,654	\$ 9,654
	Merit				\$ 476	\$ 476
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 940	\$ 940
	SUBTOTAL				\$ 174,020	\$ 174,020
	Overtime				\$ 5,000	\$ 5,000
	TOTAL PARK FUND PAYROLL				\$ 179,020	\$ 179,020

Park Fund Expenditures

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 6/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>	
043100 - 51000	Regular Salaries	\$ 146,022	\$ 129,713	\$ 142,196	\$ 154,163	\$ 94,951	\$ 164,366	\$ 164,366	\$ 164,366
043100 - 51100	Overtime	\$ 5,423	\$ 5,896	\$ 3,970	\$ 6,030	\$ 1,712	\$ 5,000	\$ 5,000	\$ 5,000
043100 - 51200	Summer Help	\$ 216	\$ -	\$ 9,257	\$ 9,372	\$ 2,556	\$ 9,654	\$ 9,654	\$ 9,654
043100 - 51455	Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 100	\$ 100	\$ 100
043100 - 51600	Auditing	\$ 179	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
043100 - 52000	Health Insurance	\$ 31,715	\$ 25,056	\$ 25,922	\$ 27,530	\$ 17,659	\$ 26,725	\$ 26,725	\$ 26,725
043100 - 52100	Life Insurance	\$ 432	\$ 434	\$ 472	\$ 601	\$ 304	\$ 620	\$ 620	\$ 620
043100 - 52200	Retirement	\$ 4,686	\$ 8,188	\$ 11,092	\$ 12,816	\$ 7,324	\$ 17,127	\$ 17,127	\$ 17,127
043100 - 52210	401A Match	\$ 154	\$ 65	\$ 833	\$ 1,992	\$ 118	\$ 1,090	\$ 1,090	\$ 1,090
043100 - 52300	Social Security	\$ 11,233	\$ 9,965	\$ 11,322	\$ 12,972	\$ 7,390	\$ 13,695	\$ 13,695	\$ 13,695
043100 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 53000	Water Service	\$ 2,584	\$ 5,363	\$ 6,029	\$ 6,000	\$ 2,789	\$ 6,000	\$ 6,000	\$ 6,000
043100 - 53100	Electricity	\$ 15,690	\$ 16,927	\$ 16,607	\$ 18,000	\$ 8,977	\$ 18,000	\$ 18,000	\$ 18,000
043100 - 53200	Gas or Heat	\$ 2,943	\$ 2,871	\$ 2,750	\$ 4,000	\$ 2,423	\$ 4,000	\$ 4,000	\$ 4,000
043100 - 53300	Bldg./Grounds Maintenance	\$ 30,320	\$ 13,782	\$ 18,385	\$ 25,000	\$ 14,046	\$ 25,000	\$ 25,000	\$ 25,000
043100 - 54000	Postage	\$ 150	\$ 231	\$ 258	\$ 400	\$ 283	\$ 400	\$ 400	\$ 400
043100 - 54200	Telephone	\$ 3,494	\$ 4,695	\$ 4,415	\$ 5,500	\$ 3,354	\$ 5,500	\$ 5,500	\$ 5,500
043100 - 54300	Office Supplies	\$ 560	\$ 527	\$ 710	\$ 850	\$ 922	\$ 1,200	\$ 1,200	\$ 1,200
043100 - 54400	Printing	\$ 206	\$ 167	\$ 188	\$ 700	\$ 511	\$ 700	\$ 700	\$ 700
043100 - 54550	Maintenance Contracts	\$ 159	\$ 203	\$ 234	\$ 300	\$ -	\$ 300	\$ 300	\$ 300
043100 - 55100	Gas, Oil & Antifreeze	\$ 5,055	\$ 7,028	\$ 8,705	\$ 7,500	\$ 5,409	\$ 10,000	\$ 10,000	\$ 10,000
043100 - 55200	Tires	\$ 249	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 55350	Light Equipment Maintenance	\$ 4,089	\$ 2,115	\$ 4,408	\$ 7,500	\$ 602	\$ 7,500	\$ 7,500	\$ 7,500
043100 - 55400	Heavy Equipment Maintenance	\$ 3,396	\$ 5,754	\$ 3,996	\$ 5,000	\$ 3,448	\$ 5,000	\$ 5,000	\$ 5,000
043100 - 55500	Equipment Rental	\$ 5,277	\$ 2,961	\$ 3,477	\$ 5,500	\$ 1,207	\$ 5,500	\$ 5,500	\$ 5,500
043100 - 56400	Uniform Expense	\$ 1,388	\$ 1,241	\$ 1,621	\$ 1,845	\$ 1,221	\$ 1,845	\$ 1,845	\$ 1,845
043100 - 56450	Tools	\$ 1,180	\$ 1,125	\$ 1,181	\$ 1,300	\$ 906	\$ 1,300	\$ 1,300	\$ 1,300
043100 - 56460	Safety Supplies	\$ 419	\$ 511	\$ 295	\$ 500	\$ 261	\$ 500	\$ 500	\$ 500
043100 - 56550	Chemicals	\$ 1,664	\$ 2,263	\$ 149	\$ 1,800	\$ 762	\$ 2,500	\$ 2,500	\$ 2,500
043100 - 56650	Rock & Sand	\$ 4,319	\$ 7,655	\$ 5,803	\$ 8,000	\$ 2,120	\$ 5,000	\$ 5,000	\$ 5,000
043100 - 56700	Softball/Recreation Programs	\$ 2,154	\$ 2,550	\$ 3,339	\$ 7,000	\$ 8,123	\$ 10,000	\$ 10,000	\$ 10,000
043100 - 56750	Soda Expense	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 57000	Due Subscriptions	\$ 60	\$ 148	\$ 111	\$ 200	\$ 31	\$ 200	\$ 200	\$ 200
043100 - 57010	Training, Travel & Lodging	\$ 264	\$ 357	\$ 207	\$ 400	\$ 60	\$ 400	\$ 400	\$ 400
043100 - 57100	Advertising	\$ 128	\$ 217	\$ 102	\$ 350	\$ 221	\$ 350	\$ 350	\$ 350
043100 - 57200	Insurance/Bonds	\$ 14,357	\$ 19,081	\$ 24,250	\$ 15,200	\$ 9,731	\$ 15,200	\$ 15,200	\$ 15,200
043100 - 57330	Weed & Grass Cutting	\$ 54,260	\$ 56,734	\$ 61,490	\$ 78,000	\$ 27,440	\$ 78,000	\$ 78,000	\$ 78,000

Park Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
043100 - 57360	Co. Fees to Collect Taxes	\$ 2,416	\$ 2,638	\$ 3,009	\$ 3,300	\$ 3,111	\$ 3,500	\$ 3,500
043100 - 57700	Concession Stand Expenses	\$ 721	\$ 2,038	\$ 1,496	\$ 2,000	\$ 1,111	\$ 2,500	\$ 2,500
043100 - 57800	Firecracker Festival Expenses	\$ 30,985	\$ 37,868	\$ 38,846	\$ 40,000	\$ 12,401	\$ 50,000	\$ 50,000
043100 - 57999	Other Misc. Special Expenses	\$ 656	\$ 729	\$ 2,176	\$ 1,000	\$ 880	\$ 1,000	\$ 1,000
043100 - 59001	Donated Capital	\$ -	\$ 128,411	\$ 45,066	\$ -	\$ 420	\$ -	\$ -
043100 - 59200	Building Improvements	\$ 34,607	\$ -	\$ 1,130	\$ -	\$ -	\$ 74,500	\$ 14,500
043100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150
043100 - 59410	Computer	\$ -	\$ -	\$ -	\$ 756	\$ 755	\$ -	\$ -
043100 - 59410	Computer	\$ -	\$ -	\$ 997	\$ 34,295	\$ 140	\$ 23,000	\$ 23,000
043100 - 59600	Light Equipment	\$ 280	\$ -	\$ 3,028	\$ 17,700	\$ 10,240	\$ 17,000	\$ 17,000
043100 - 59999	Other Capital Outlay	\$ 2,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 429,338	\$ 605,980	\$ 469,697	\$ 525,646	\$ 256,104	\$ 614,597	\$ 553,597
Total Operating Expenses		\$ 391,757	\$ 377,569	\$ 419,476	\$ 472,796	\$ 244,549	\$ 499,947	\$ 498,947
Total Capital Expenses		\$ 37,581	\$ 128,411	\$ 50,221	\$ 52,750	\$ 11,555	\$ 114,650	\$ 54,650
TOTALS:		\$ 429,338	\$ 605,980	\$ 469,697	\$ 525,646	\$ 256,104	\$ 614,597	\$ 553,597
Operating % Increase to Last Year							5.74%	5.53%
Capital % Increase to Last Year							117.35%	3.60%
Total % Increase to Last Year							16.94%	5.34%

Fund Expenditures
Capital Outlay Detail

The departments mission is to grow and expand to meet the needs of the surrounding community and all of Jefferson County.

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Summer Employee - 5 months no insurance or Lagers (continuation of program)	\$ 9,795	\$ 9,795
Move Profit to Skilled	\$ 6,250	\$ 6,250
15 Year Plan Increments in total	\$ 3,718	\$ 3,718
Total	\$ 19,763	\$ 19,763
<u>Building Improvements:</u>		
Restrooms - S. Adams Street	\$ 60,000	\$ -
New Metal Roof for Complex (Materials Only)	\$ 5,000	\$ 5,000
Concrete floor for maintenance building	\$ 1,500	\$ 1,500
Central A/C Unit for Band Building	\$ 4,000	\$ 4,000
Central A/C Unit for Concession Stand	\$ 4,000	\$ 4,000
Total	\$ 74,500	\$ 14,500
<u>Office Equipment</u>		
File Cabinet (1/3 of \$300)	\$ 100	\$ 100
Paper shredder (1/4 of \$200)	\$ 50	\$ 50
Total	\$ 150	\$ 150
<u>Light Equipment:</u>		
2- Zero turning mowers	\$ 23,000	\$ 23,000
Total	\$ 23,000	\$ 23,000
<u>Other Capital Outlay:</u>		
Scoria for Infields - West City Parks	\$ 8,000	\$ 8,000
Portable BBQ Grill	\$ 6,000	\$ 6,000
Repair steps at Sunset Park	\$ 3,000	\$ 3,000
Asphalt Parking Lot (City T-Tax)	\$ 3,000	\$ 3,000
Total	\$ 17,000	\$ 17,000
TOTAL CAPITAL OUTLAY	\$ 134,413	\$ 74,413

I Fund Expenditures

Capital Outlay Detail

Five Year Expenditure Plan:

2008-2009

30' x 40' Pavilion (Bird Sanctuary)	\$	30,000
Restrooms @ Billy Porter Park (Possible Grant)	\$	65,000
30' x 40' Pavilion (Loves Park)	\$	30,000
(10) 8 Ft. Plastic Tables - Possible Grant	\$	9,000
1 hp Aerator for West City Park North Lake	\$	2,000
Playground Structure (Sunset)	\$	60,000
10 Covered Picnic Tables (various parks)	\$	30,000
Scoria for ballfields (to maintain)	\$	2,000
Fence around Maintenance Bldg		

2009-2010

30' x 40' Pavilion (WCP)	\$	30,000
Scoria for infields (Sunset Parks)	\$	15,000
30' x 40' Pavilion (Bird Sanctuary)	\$	30,000
Playground Equipment (Jokerst Park)	\$	50,000
(2) Bison Basketball Systems (Jokerst Park)	\$	7,000
(3) 8' x 8' Steel Mini Shelters (WCP)	\$	14,000
(10) Steel Deluxe Grills (All Parks)	\$	8,000
Restrooms (West City Barn)	\$	65,000
Basketball Court with Lights (WCP)	\$	70,000
(10) 21 ft. Bleachers w/canopy (West City Park)	\$	60,000
1/2 Ton Pickup	\$	30,000
Scoria for ballfields (to maintain)	\$	2,000

2010-2011

Playground Equipment (Shropshire Park)	\$	60,000
New Restrooms (West City Fairgrounds)	\$	70,000
New Restrooms (Ludwig)	\$	65,000
Infield Groomer	\$	5,000
(3) 21 ft. Covered Bleachers (Sunset Park)	\$	25,000
30' x 40' Pavilion (Billy Porter)	\$	30,000
(3) Weed Eaters	\$	2,000
Scoria for ballfields (to maintain)	\$	2,000

Tourism Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Actual Fund Balance at September 30, 2006		
Budgeted Revenues/Transfers 2006-2007	\$ 113,070	\$ 113,070
Budgeted Expenditures/Transfers 2006-2007	\$ 68,000	\$ 68,000
	\$ 42,000	\$ 42,000
Estimated Fund Balance September 30, 2007		
	\$ 139,070	\$ 139,070
Estimated Revenue 2007-2008	\$ 72,000	\$ 72,000
Transfers In:	\$ -	\$ -
Total Assets 2007-2008	\$ 211,070	\$ 211,070
Estimated Expenditures 2007-2008	\$ 40,000	\$ 40,000
Transfers Out:	\$ 10,000	\$ 10,000
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 50,000	\$ 50,000
Estimated Balance September 30, 2008	\$ 161,070	\$ 161,070
Total Liabilities & Fund Balance 2007-2008	\$ 211,070	\$ 211,070

Cash in Bank as of May 31, 2007

Tourism Tax Fund Money Market Acct.	\$ 47,386
Tourism Tax Fund Investments	\$ 100,000
Total Tourism Tax Fund "Cash-n-Bank"	\$ 147,386

Tourism Tax Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
121000- 42230	Sales Tax	\$ 68,139	\$ 69,159	\$ 70,800	\$ 67,000	\$ 48,557	\$ 70,000	\$ 70,000
121000- 47000	Interest	\$ 127	\$ 499	\$ 3,162	\$ 1,000	\$ 2,617	\$ 2,000	\$ 2,000
TOTAL REVENUE		<u>\$ 68,266</u>	<u>\$ 69,658</u>	<u>\$ 73,962</u>	<u>\$ 68,000</u>	<u>\$ 51,174</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>
TOTALS:		<u>\$ 68,266</u>	<u>\$ 69,658</u>	<u>\$ 73,962</u>	<u>\$ 68,000</u>	<u>\$ 51,174</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>

Tourism Tax Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	AMENDED <u>Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 9,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 48,099	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 40,000	\$ 40,000
SUB-TOTAL	\$ 57,899	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 40,000	\$ 40,000
Transfers Out:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ 57,899	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 50,000	\$ 50,000

Tourism Tax Fund Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
121000- 57100	Advertising	\$ 9,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121000- 59001	Donated Capital	\$ -	\$ 96,433	\$ 22,086	\$ -	\$ -	\$ -	\$ -
121000- 59200	Building Improvements	\$ 45,079	\$ 998	\$ 745	\$ 30,000	\$ 2,677	\$ -	\$ -
121000- 59600	Light Equipment	\$ 3,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121000- 59999	Other Capital Outlay	\$ -	\$ -	\$ 4,420	\$ 12,000	\$ 1,364	\$ 40,000	\$ 40,000
TOTAL EXPENDITURES		\$ 57,899	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 40,000	\$ 40,000
121000- 60040	Transfers Out to Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTALS:		\$ 57,899	\$ 97,431	\$ 27,251	\$ 42,000	\$ 4,041	\$ 50,000	\$ 50,000

CAPITAL OUTLAY DETAIL

Building Improvements

Total \$ - \$ -

Other Capital Outlay:

Life Trail Stations (with balance, if any to purchase benches) \$ 40,000 \$ 40,000

Total \$ 40,000 \$ 40,000

TOTAL CAPITAL OUTLAY \$ 40,000 \$ 40,000

Transfers to Park Fund

Transfer for additional fireworks for the 20th Firecracker Festival \$ 10,000 \$ 10,000

TOTAL TRANSFERS \$ 10,000 \$ 10,000

Sales Tax Reimbursement Fund

	Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006	\$ 175,114	\$ 175,114
Budgeted Revenues/Transfers 2006-2007	\$ 269,500	\$ 269,500
Budgeted Expenditures/Transfers 2006-2007	\$ 319,500	\$ 319,500
<hr/>		
Estimated Fund Balance September 30, 2007	\$ 125,114	\$ 125,114
Estimated Revenue 2007-2008	\$ 277,000	\$ 277,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2007-2008	\$ 402,114	\$ 402,114
<hr/>		
Estimated Expenditures 2007-2008	\$ 277,000	\$ 277,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
<hr/>		
Total Liabilities 2007-2008	\$ 277,000	\$ 277,000
Estimated Balance September 30, 2008	\$ 125,114	\$ 125,114
<hr/>		
Total Liabilities & Fund Balance 2007-2008	\$ 402,114	\$ 402,114

Cash in Bank as of May 31, 2007

Account #1 M/M Account	\$ 48,911
Account #2 M/M Account	\$ 11,811
Total Sales Tax Reimb. "Cash-n-Bank"	\$ 60,722

Sales Tax Reimbursement Revenue

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
131000 - 42001	Account #1 Tax Receipts	\$ 32,175	\$ 37,474	\$ 89,409	\$ 100,000	\$ 63,643	\$ 102,000	\$ 102,000
131000 - 42002	Account #2 Tax Receipts	\$ 70,225	\$ 158,174	\$ 171,224	\$ 169,500	\$ 114,376	\$ 173,000	\$ 173,000
131000 - 47001	Account #1 Interest Earned	\$ 9	\$ 443	\$ 3,106	\$ -	\$ 2,159	\$ 2,000	\$ 2,000
131000 - 47002	Account #2 Interest Earned	\$ 7	\$ 1,818	\$ 1,037	\$ -	\$ 230	\$ -	\$ -
TOTAL REVENUE		<u>\$ 102,416</u>	<u>\$ 197,909</u>	<u>\$ 264,776</u>	<u>\$ 269,500</u>	<u>\$ 180,408</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>
TOTALS:		<u>\$ 102,416</u>	<u>\$ 197,909</u>	<u>\$ 264,776</u>	<u>\$ 269,500</u>	<u>\$ 180,408</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>

Sales Tax Reimbursement Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2003-2004</u>	<u>Actual Expenditures</u> <u>2004-2005</u>	<u>Actual Expenditures</u> <u>2005-2006</u>	AMENDED <u>Budget</u> <u>2006-2007</u>	<u>Expenditures</u> <u>Through</u> <u>5/31/2007</u>	<u>Department</u> <u>Head Request</u> <u>2007-2008</u>	<u>Budget</u> <u>Approved</u> <u>2007-2008</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ 50,349	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ 309,920	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ 360,269	\$ 319,500	\$ 227,227	\$ 277,000	\$ 277,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 720,538</u>	<u>\$ 319,500</u>	<u>\$ 227,227</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>

Sales Tax Reimbursement Fund Expenditures

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2006-2006</u>	AMENDED <u>Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
131000 - 57001	Account #1 Tax Reimbursement	\$ -	\$ -	\$ 50,349	\$ 100,000	\$ 84,686	\$ 104,000	\$ 104,000
131000 - 57002	Account #2 Tax Reimbursement	\$ -	\$ -	\$ 309,920	319,500	\$ 142,541	\$ 173,000	\$ 173,000
TOTALS:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 360,269</u>	<u>\$ 319,500</u>	<u>\$ 227,227</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>

Capital Reserve Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 580,397	\$ 580,397
Budgeted Revenues/Transfers 2006-2007	\$ 157,000	\$ 157,000
Budgeted Expenditures/Transfers 2006-2007	\$ 15,650	\$ 15,650
Estimated Fund Balance September 30, 2007	\$ 721,747	\$ 721,747
Estimated Revenue 2007-2008	\$ 18,000	\$ 18,000
Transfers In:	\$ 142,000	\$ 100,000
Total Assets 2007-2008	<u>\$ 881,747</u>	<u>\$ 839,747</u>
Estimated Expenditures 2007-2008	\$ -	\$ -
Transfers Out:	\$ 21,200	\$ 21,200
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 21,200	\$ 21,200
Estimated Balance September 30, 2008	\$ 860,547	\$ 818,547
Total Liabilities & Fund Balance 2007-2008	<u>\$ 881,747</u>	<u>\$ 839,747</u>

Cash in Bank As of May 31, 2007

Capital Reserve Fund Money Market Acct.	\$ 17,813
Capital Reserve Investments Out	\$ 678,495
Total Capital Reserve Fund "Cash-n-Bank"	<u>\$ 696,308</u>

Capital Reserve Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2008-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
052200 - 47000	Interest	\$ 1,271	\$ 5,707	\$ 19,910	\$ 5,000	\$ 14,577	\$ 18,000	\$ 18,000
	TOTAL REVENUE	<u>\$ 1,271</u>	<u>\$ 5,707</u>	<u>\$ 19,910</u>	<u>\$ 5,000</u>	<u>\$ 14,577</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
052200 - 49990	Transfers In	\$ 25,000	\$ 171,000	\$ 246,000	\$ 152,000	\$ 101,333	\$ 142,000	\$ 100,000
	TOTALS:	<u>\$ 26,271</u>	<u>\$ 176,707</u>	<u>\$ 265,910</u>	<u>\$ 157,000</u>	<u>\$ 115,910</u>	<u>\$ 160,000</u>	<u>\$ 118,000</u>

Transfers In Include:

Library Reserve	\$ -	<u>Earmarked for:</u> Bldg improvements / technology
Adm. Reserve	\$ -	
Court Reserve	\$ -	Vehicles
Bldg. Reserve	\$ -	
Police Reserve	\$ -	Fire Truck
Fire Reserve	\$ 75,000	
Non Dept Reserve	\$ -	City Hall repairs
EOC Reserve	\$ -	
Dispatch Reserve	\$ 25,000	Reverse 911
PW's Bldg Reserve	\$ -	
Total Transfers In	\$ 100,000	New 911 system
		Building repairs

Capital Reserve Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
052200 - 59650	Automobiles	\$ 29,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 29,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
052200 - 60055	Transfers Out to PW's Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,200	\$ 21,200
052200 - 60080	Transfers Out to General Fund	\$ -	\$ -	\$ -	\$ 16,660	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 29,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,660</u>	<u>\$ -</u>	<u>\$ 21,200</u>	<u>\$ 21,200</u>

NOTE: The 2007-2008 Transfer out to PW's Reserve/Rehab is to go into the the PW's Rehab Fund only if needed for the new roof on the back building.

L.E.T.F. E Budget Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 6,807	\$ 6,807
Budgeted Revenues/Transfers 2006-2007	\$ 8,550	\$ 6,550
Budgeted Expenditures/Transfers 2006-2007	\$ 6,550	\$ 6,550
<hr/>		
Estimated Fund Balance September 30, 2007	\$ 6,807	\$ 6,807
Estimated Revenue 2007-2008	\$ 6,000	\$ 6,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2007-2008	<u>\$ 12,807</u>	<u>\$ 12,807</u>
Estimated Expenditures 2007-2008	\$ 6,000	\$ 6,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 6,000	\$ 6,000
<u>Estimated Balance September 30, 2008</u>	<u>\$ 6,807</u>	<u>\$ 6,807</u>
<hr/>		
Total Liabilities & Fund Balance 2007-2008	<u>\$ 12,807</u>	<u>\$ 12,807</u>

Cash in Bank as of May 31, 2007

L.E.T.F. Fund Money Market Acct.	\$ 7,658
L.E.T.F. Investments Out	\$ -
Total L.E.T.F. Fund "Cash-n-Bank"	<u>\$ 7,658</u>

L.E.T.F. Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
062100 - 43235	L.E.T.F. Fee's (From Court)	\$ 4,744	\$ 4,414	\$ 4,380	\$ 4,350	\$ 2,377	\$ 3,900	\$ 3,900
062100 - 43240	Post Commission Grants	\$ 2,225	\$ 2,175	\$ 2,032	\$ 2,200	\$ -	\$ 2,000	\$ 2,000
062100 - 47000	Interest	\$ 3	\$ 37	\$ 309	\$ -	\$ 273	\$ 100	\$ 100
TOTAL REVENUES		<u>\$ 6,972</u>	<u>\$ 6,626</u>	<u>\$ 6,721</u>	<u>\$ 6,550</u>	<u>\$ 2,650</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
062100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 6,972</u>	<u>\$ 6,626</u>	<u>\$ 6,721</u>	<u>\$ 6,550</u>	<u>\$ 2,650</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

L.E.T.F. Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2006</u>	<u>Actual Expenditures 2005-2008</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
062100 - 57010	Training Fees	\$ 6,849	\$ 4,812	\$ 4,932	\$ 6,550	\$ 1,799	\$ 6,000	\$ 6,000
TOTALS:		<u>\$ 6,849</u>	<u>\$ 4,812</u>	<u>\$ 4,932</u>	<u>\$ 6,550</u>	<u>\$ 1,799</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

LLEBG Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Actual Fund Balance at September 30, 2006	\$ -	\$ -
Budgeted Revenues/Transfers 2006-2007	\$ 15,000	\$ 15,000
Budgeted Expenditures/Transfers 2006-2007	\$ 15,000	\$ 15,000
<hr/>		
Estimated Fund Balance September 30, 2007	\$ -	\$ -
Estimated Revenue 2007-2008	\$ 13,500	\$ 13,500
Transfers In:	\$ 1,500	\$ 1,500
<hr/>		
Total Assets 2007-2008	\$ 15,000	\$ 16,000
<hr/>		
Estimated Expenditures 2007-2008	\$ 15,000	\$ 15,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
<hr/>		
Total Liabilities 2007-2008	\$ 15,000	\$ 15,000
Estimated Balance September 30, 2008	\$ -	\$ -
<hr/>		
Total Liabilities & Fund Balance 2007-2008	\$ 15,000	\$ 15,000

Cash in Bank as of May 31, 2007

LLEBG Fund Money Market Acct. \$ -

LLEBG Grant Revenue

		Three Year History			Current Budget		Proposed Budget	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue</u> <u>2003-2004</u>	<u>Actual Revenue</u> <u>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	<u>Current Budget</u> <u>2006-2007</u>	<u>Revenues Through</u> <u>5/31/2007</u>	<u>Estimated Revenue</u> <u>2007-2008</u>	<u>Budgeted Revenue</u> <u>2007-2008</u>
072100 - 43000	Grant Receipts	\$ 11,217	\$ 14,452	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ 13,500
072100 - 47000	Interest	\$ 13	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
072100 - 48000	Misc. Income (Match)	\$ 1,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 12,476	\$ 14,460	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ 13,500
072100 - 49990	Transfers In	\$ -	\$ 475	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
TOTALS:		\$ 12,476	\$ 14,935	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000

LLEBG Grant Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	AMENDED <u>Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
072100 - 59001	Donated Capital	\$ -	\$ 8,727	\$ -	\$ -	\$ -	\$ -	\$ -
072100 - 59800	Grant Expenses	\$ 12,476	\$ 6,208	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
TOTALS:		<u>\$ 12,476</u>	<u>\$ 14,935</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

Public Works Fund Summary

	Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006	\$ 79,657	\$ 79,657
Budgeted Revenues/Transfers 2006-2007	\$ 2,200	\$ 2,200
Budgeted Expenditures/Transfers 2006-2007	\$ 65,000	\$ 65,000
<hr/>		
Estimated Fund Balance September 30, 2007	\$ 16,857	\$ 16,857
Estimated Revenue 2007-2008	\$ 500	\$ 500
Transfers In:	\$ 31,200	\$ 31,200
<hr/>		
Total Assets 2007-2008	\$ 48,557	\$ 48,557
Estimated Expenditures 2007-2008	\$ 62,500	\$ 48,700
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 62,500	\$ 48,700
Estimated Balance September 30, 2008 (See Note below)	\$ (13,943)	\$ (143)
<hr/>		
Total Liabilities & Fund Balance 2007-2008	\$ 48,557	\$ 48,557

(Note: Balance at 9/30/07 is estimated to be \$2,500 more with interest income & unspent budgeted expenses)

Cash In Bank as of May 31, 2007

PW Fund Money Market Acct.	\$ 22,513
PW Fund Investments Out	\$ 20,000
Total PW Fund "Cash-n-Bank"	\$ 42,513

Public Works Fund Revenues

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue</u> <u>2003-2004</u>	<u>Actual Revenue</u> <u>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	AMENDED <u>Budget</u> <u>2006-2007</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2007</u>	<u>Estimated</u> <u>Revenue</u> <u>2007-2008</u>	<u>Budgeted</u> <u>Revenue</u> <u>2007-2008</u>
081000 - 47000	Interest	\$ 733	\$ 1,850	\$ 3,841	\$ 2,200	\$ 1,757	\$ 500	\$ 500
081000 - 48000	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -
	TOTAL REVENUES	<u>\$ 733</u>	<u>\$ 1,850</u>	<u>\$ 3,841</u>	<u>\$ 2,200</u>	<u>\$ 1,765</u>	<u>\$ 500</u>	<u>\$ 500</u>
081000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,200	\$ 31,200
	TOTALS:	<u>\$ 733</u>	<u>\$ 1,850</u>	<u>\$ 3,841</u>	<u>\$ 2,200</u>	<u>\$ 1,765</u>	<u>\$ 31,700</u>	<u>\$ 31,700</u>

NOTE: The 2007-2008 Transfers in to PW's Rehab is to go into the the PW's Rehab Fund only if needed for the new roof on the back building.

Public Works Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2008-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
081000 - 53300	Building & Grounds Maint.	\$ -	\$ 2,436	\$ 4,871	\$ 5,000	\$ 3,636	\$ -	\$ -
081000 - 59001	Donated Capital	\$ -	\$ 3,080	\$ -	\$ -	\$ -	\$ -	\$ -
081000 - 59100	UE Bldg. Rehab Expense	\$ 6,386	\$ 3,873	\$ 353	\$ 60,000	\$ 55,562	\$ 62,500	\$ 48,700
TOTALS:		<u>\$ 6,386</u>	<u>\$ 9,389</u>	<u>\$ 5,224</u>	<u>\$ 65,000</u>	<u>\$ 59,198</u>	<u>\$ 62,500</u>	<u>\$ 48,700</u>

Capital Outlay Detail

Bldg Rehab Expense

Tint Windows	\$ 500	\$ 500
Office Rehab (Balance of the \$5,000 rehab is budgeted from General Fund)	\$ 2,000	\$ 2,000
New Roof for back building (possibly with funds from Capital Reserve Fund)	\$ 45,000	\$ 31,200
6 doors - 4 front building and 2 back building	\$ 10,000	\$ 10,000
Gutters on back building	\$ 4,000	\$ 4,000
Paint for back building	\$ 1,000	\$ 1,000
Total	<u>\$ 62,500</u>	<u>\$ 48,700</u>

City T-Tax Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>	\$ 1,679,954	\$ 1,679,954
Budgeted Revenues/Transfers 2006-2007	\$ 1,834,350	\$ 1,834,350
Budgeted Expenditures/Transfers 2006-2007	\$ 1,835,419	\$ 1,835,419
<hr/>		
Estimated Fund Balance September 30, 2007	\$ 1,678,885	\$ 1,678,885
Estimated Revenue 2007-2008	\$ 1,273,000	\$ 1,273,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2007-2008	<u>\$ 2,951,885</u>	<u>\$ 2,951,885</u>
Estimated Expenditures 2007-2008	\$ 1,200,943	\$ 1,196,480
Transfers Out:	\$ 3,945	\$ 3,945
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 1,204,888	\$ 1,200,425
Estimated Balance September 30, 2008	\$ 1,746,997	\$ 1,751,460
<hr/>		
Total Liabilities & Fund Balance 2007-2008	<u>\$ 2,951,885</u>	<u>\$ 2,951,885</u>

(Note: \$55,000 is set back towards the purchase of a Vac Truck in 2008-2009)

Cash in Bank as of May 31, 2007

City T-Tax Fund Operating Acct.	\$ -
City T-Tax Fund Payroll Acct.	\$ 10,574
City T-Tax Fund Money Market Acct.	\$ 660,314
City T-Tax Investments Out	\$ 1,090,000
Total City T-Tax "Cash-n-Bank"	<u>\$ 1,760,888</u>

City T-Tax Fund Revenues

			<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue</u> <u>2003-2004</u>	<u>Actual Revenue</u> <u>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	AMENDED <u>Budget</u> <u>2006-2007</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2007</u>	<u>Estimated</u> <u>Revenue</u> <u>2007-2008</u>	<u>Budgeted</u> <u>Revenue</u> <u>2007-2008</u>
093100 - 42000	1/2% Sales Tax	\$ 1,068,384	\$ 1,128,216	\$ 1,125,448	\$ 1,154,500	\$ 855,775	\$ 1,224,500	\$ 1,224,500
093100 - 42010	Special Road District Tax	\$ 39,500	\$ -	\$ 23,585	\$ -	\$ -	\$ -	\$ -
093100 - 43005	Contributed Revenue	\$ -	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -
093100 - 43100	Federal Reimbursements	\$ -	\$ -	\$ 12,787	\$ -	\$ -	\$ -	\$ -
093100 - 43200	State Reimbursements	\$ 880	\$ -	\$ 1,705	\$ -	\$ -	\$ -	\$ -
093100 - 44110	Street & Sidewalk Assess.	\$ 349	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 45200	Excavation Permits	\$ 1,450	\$ 2,000	\$ 1,850	\$ 1,500	\$ 400	\$ 1,500	\$ 1,500
093100 - 47000	Interest	\$ 6,095	\$ 25,776	\$ 61,919	\$ 30,000	\$ 41,807	\$ 45,000	\$ 45,000
093100 - 48000	Miscellaneous Income	\$ 6,874	\$ -	\$ 759	\$ -	\$ 1,188	\$ -	\$ -
093100 - 48005	Proceeds from Sale	\$ 107	\$ 17,775	\$ 3,293	\$ -	\$ -	\$ -	\$ -
093100 - 48300	Insurance Claims & Refunds	\$ 672	\$ -	\$ 4,176	\$ -	\$ -	\$ -	\$ -
093100 - 48340	Donations	\$ -	\$ -	\$ -	\$ 648,350	\$ -	\$ -	\$ -
093100 - 48330	Demo & Weed Cutting	\$ 900	\$ 2,800	\$ 2,800	\$ 2,000	\$ 1,350	\$ 2,000	\$ 2,000
TOTAL REVENUE		\$ 1,125,211	\$ 1,176,632	\$ 1,238,475	\$ 1,834,350	\$ 900,520	\$ 1,273,000	\$ 1,273,000
093100 - 49990	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 1,125,211</u>	<u>\$ 1,176,632</u>	<u>\$ 1,238,475</u>	<u>\$ 1,834,350</u>	<u>\$ 900,520</u>	<u>\$ 1,273,000</u>	<u>\$ 1,273,000</u>

City T-Tax Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 385,006	\$ 239,170	\$ 342,914	\$ 396,304	\$ 229,522	\$ 337,265	\$ 331,122
Employee Benefits	\$ 111,861	\$ 69,129	\$ 100,039	\$ 120,846	\$ 66,904	\$ 108,057	\$ 107,587
Occupancy	\$ 10,445	\$ 9,674	\$ 11,700	\$ 13,400	\$ 8,029	\$ 13,800	\$ 15,950
Office Services	\$ 4,867	\$ 5,312	\$ 4,379	\$ 6,850	\$ 3,132	\$ 7,000	\$ 7,000
Travel & Mobile Equipment	\$ 51,648	\$ 57,018	\$ 79,989	\$ 98,500	\$ 48,209	\$ 98,500	\$ 98,500
Materials & Supplies	\$ 129,718	\$ 151,904	\$ 177,468	\$ 282,450	\$ 98,274	\$ 302,550	\$ 302,550
Special Expenses	\$ 68,349	\$ 80,437	\$ 89,186	\$ 107,819	\$ 49,647	\$ 127,400	\$ 127,400
Capital Outlay	\$ 123,606	\$ 113,404	\$ 265,419	\$ 805,231	\$ 46,990	\$ 206,371	\$ 206,371
SUB-TOTAL	\$ 885,500	\$ 726,048	\$ 1,071,094	\$ 1,831,400	\$ 550,707	\$ 1,200,943	\$ 1,196,480
Transfers Out:	\$ -	\$ 3,816	\$ 4,081	\$ 4,019	\$ 2,961	\$ 3,945	\$ 3,945
TOTAL	\$ 885,500	\$ 729,864	\$ 1,075,175	\$ 1,835,419	\$ 553,668	\$ 1,204,888	\$ 1,200,425
Total Operating Expenses	\$ 761,894	\$ 612,644	\$ 805,675	\$ 1,026,169	\$ 503,717	\$ 994,572	\$ 990,109
Total Capital Expenses	\$ 123,606	\$ 113,404	\$ 265,419	\$ 805,231	\$ 46,990	\$ 206,371	\$ 206,371
Total Transfers	\$ -	\$ 3,816	\$ 4,081	\$ 4,019	\$ 2,961	\$ 3,945	\$ 3,945
Totals:	\$ 885,500	\$ 729,864	\$ 1,075,175	\$ 1,835,419	\$ 553,668	\$ 1,204,888	\$ 1,200,425

Accounts Payable Notes:

PW's Water Service Rear Building (50% Street & 50% Water - Water's Portion will be Backed Off).
PW's Electricity Rear Bldg. (50% Street & 50% Water)
PW's Water Service Front Building (40% Street, 40% Water, & 20% Building)
PW's Gas Service (40% Street, 40% Water, & 20% Building)
PW's Electricity Front Bldg. (40% Street, 40% Water, & 20% Building)
PW's Copier Maintenance contract (40% Street, 40% Water, & 20% Building)
PW's Internet (40% Street, 40% Water, & 20% Building)
PW's Office Supplies and Telephone (25% Street, 25% Water, 25% Building & 25% Park)
Grass & Weed Cutting (50% Street & 50% Non-Departmental)
Audit Fees (63% General Adm, 16% T-Tax, 21% Water Adm. of fee after \$175 Park, \$175 Health & \$175 Library)
Uniform Expense is to be Split Per Payroll Splits

City T-Tax Fund Expenditures
Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2005-2006</u>	<u>Salary Approved 2005-2006</u>
100% Street	Skilled - Belfield	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
100% Street	Skilled - Belfield	\$ 1.23	\$ 1.52	\$ 1.52	\$ 3,162	\$ 3,162
100% Street	Skilled - Hankins	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Hankins	\$ 1.22	\$ 1.57	\$ 1.57	\$ 3,266	\$ 3,266
100% Street	Skilled - Rundel	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Rundel	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100% Street	Skilled - Lewis, B	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Lewis, B	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100% Street	Skilled - Dollar	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Dollar	n/a	\$ 0.34	\$ 0.34	\$ 707	\$ 707
100% Street	Skilled - Bishop	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Bishop	n/a	\$ 0.34	\$ 0.34	\$ 707	\$ 707
100% Street	Skilled - Masker	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Masker	n/a	\$ -	\$ -	\$ -	\$ -
100% Street	Skilled - Montgomery	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Street	Skilled - Montgomery	n/a	\$ -	\$ -	\$ -	\$ -
100% Street	Laborer - New Employee	n/a	\$ 12.06	\$ 12.06	\$ 25,085	\$ 25,085
100% Street	Skilled - New Employee	upgrade to skilled	\$ 2.54	\$ 2.54	\$ 5,283	\$ 5,283
100% Street	New - Summer Help (June, July & August-70 days)	n/a	\$ 10.97	n/a	\$ 6,143	\$ -
	Merit				\$ 975	\$ 975
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 300	\$ 300
	SUBTOTAL				\$ 295,165	\$ 289,022
	Overtime				\$ 40,000	\$ 40,000
	TOTAL T-TAX FUND PAYROLL				\$ 335,165	\$ 329,022

City T-Tax Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
093100 - 51000	Regular Salaries	\$ 366,070	\$ 221,882	\$ 327,382	\$ 364,204	\$ 208,345	\$ 289,022	\$ 289,022
093100 - 51100	Overtime	\$ 16,790	\$ 14,545	\$ 13,617	\$ 30,000	\$ 19,262	\$ 40,000	\$ 40,000
093100 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,143	\$ -
093100 - 51600	Auditing Fees	\$ 2,146	\$ 2,743	\$ 1,915	\$ 2,100	\$ 1,915	\$ 2,100	\$ 2,100
093100 - 52000	Health Insurance	\$ 67,854	\$ 35,238	\$ 44,282	\$ 53,002	\$ 28,927	\$ 43,377	\$ 43,377
093100 - 52100	Life Insurance	\$ 1,053	\$ 716	\$ 940	\$ 1,425	\$ 735	\$ 1,131	\$ 1,131
093100 - 52200	Retirement	\$ 11,464	\$ 14,587	\$ 26,200	\$ 31,537	\$ 18,454	\$ 33,890	\$ 33,890
093100 - 52210	401A Match	\$ 2,949	\$ 1,067	\$ 3,670	\$ 4,725	\$ 1,665	\$ 4,018	\$ 4,018
093100 - 52300	Social Security	\$ 28,541	\$ 17,459	\$ 24,947	\$ 30,157	\$ 17,123	\$ 25,641	\$ 25,171
093100 - 52400	Unemployment Compensation	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 53000	Water Service	\$ 615	\$ 1,013	\$ 1,213	\$ 900	\$ 515	\$ 900	\$ 1,250
093100 - 53100	Electricity	\$ 3,706	\$ 4,705	\$ 5,207	\$ 4,500	\$ 3,305	\$ 4,700	\$ 6,500
093100 - 53200	Gas or Heat	\$ 1,214	\$ 1,495	\$ 2,460	\$ 2,500	\$ 2,249	\$ 2,700	\$ 2,700
093100 - 53300	Bldg./Grounds Maintenance	\$ 2,446	\$ 1,089	\$ 1,166	\$ 3,000	\$ 734	\$ 3,000	\$ 3,000
093100 - 53325	Storm Sewer Maintenance	\$ 1,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 53500	Maintenance Supplies	\$ 893	\$ 1,372	\$ 1,654	\$ 2,500	\$ 1,226	\$ 2,500	\$ 2,500
093100 - 54000	Postage	\$ 50	\$ 18	\$ 35	\$ 150	\$ 11	\$ 150	\$ 150
093100 - 54200	Telephone	\$ 3,497	\$ 3,906	\$ 3,330	\$ 4,600	\$ 2,180	\$ 4,600	\$ 4,600
093100 - 54300	Office Supplies	\$ 1,161	\$ 1,184	\$ 780	\$ 1,500	\$ 941	\$ 1,650	\$ 1,650
093100 - 54550	Maintenance Contracts	\$ 159	\$ 204	\$ 234	\$ 600	\$ -	\$ 600	\$ 600
093100 - 55100	Gas, Oil & Antifreeze	\$ 10,496	\$ 18,680	\$ 30,626	\$ 38,000	\$ 21,346	\$ 38,000	\$ 38,000
093100 - 55200	Tires	\$ 164	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 55350	Light Equipment Maintenance	\$ 10,579	\$ 10,465	\$ 11,661	\$ 16,500	\$ 6,854	\$ 16,500	\$ 16,500
093100 - 55400	Heavy Equipment Maintenance	\$ 27,885	\$ 25,089	\$ 36,870	\$ 40,000	\$ 19,525	\$ 40,000	\$ 40,000
093100 - 55500	Equipment Rental	\$ 2,524	\$ 2,654	\$ 832	\$ 4,000	\$ 484	\$ 4,000	\$ 4,000
093100 - 56400	Uniform Expense	\$ 3,673	\$ 2,937	\$ 4,231	\$ 4,950	\$ 2,761	\$ 4,050	\$ 4,050
093100 - 56450	Tools	\$ 4,793	\$ 5,139	\$ 3,939	\$ 5,000	\$ 4,239	\$ 5,000	\$ 5,000
093100 - 56460	Safety Supplies	\$ 3,527	\$ 4,914	\$ 2,641	\$ 4,500	\$ 3,543	\$ 4,500	\$ 4,500
093100 - 56550	Chemicals	\$ 1,029	\$ 6,492	\$ 2,946	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
093100 - 56600	Pipes & Appurtenances	\$ 217	\$ 21	\$ 1,032	\$ -	\$ 24	\$ -	\$ -
093100 - 56610	Street Signs/Striping	\$ 13,817	\$ 6,139	\$ 12,435	\$ 25,000	\$ 6,378	\$ 25,000	\$ 25,000
093100 - 56650	Rock	\$ 8,130	\$ 7,174	\$ 6,515	\$ 11,000	\$ 7,187	\$ 13,000	\$ 13,000
093100 - 56655	Concrete	\$ 33,730	\$ 61,566	\$ 43,124	\$ 67,000	\$ 36,611	\$ 70,000	\$ 70,000
093100 - 56660	Hot Mix	\$ 42,470	\$ 44,767	\$ 87,693	\$ 140,000	\$ 16,786	\$ 140,000	\$ 140,000
093100 - 56665	Cold Mix	\$ 2,480	\$ 4,612	\$ 2,180	\$ 5,000	\$ 3,926	\$ 5,000	\$ 5,000
093100 - 56670	Salt	\$ 13,361	\$ 2,198	\$ 7,033	\$ 17,000	\$ 16,819	\$ 30,000	\$ 30,000
093100 - 56680	Cinders	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000

City T-Tax Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
093100 - 56999	Other Materials & Supplies	\$ 1,091	\$ 5,945	\$ 3,699	\$ -	\$ -	\$ -	\$ -
093100 - 57000	Dues Subscriptions	\$ 1,262	\$ 1,407	\$ 311	\$ 500	\$ 290	\$ 500	\$ 500
093100 - 57010	Training, Travel & Lodging	\$ 232	\$ 817	\$ 542	\$ 1,000	\$ 384	\$ 2,000	\$ 2,000
093100 - 57100	Advertising	\$ 410	\$ 346	\$ 149	\$ 800	\$ 238	\$ 800	\$ 800
093100 - 57200	Insurance/Bonds	\$ 38,403	\$ 40,991	\$ 47,871	\$ 49,400	\$ 30,185	\$ 57,100	\$ 57,100
093100 - 57330	Grass Cutting	\$ 17,855	\$ 16,089	\$ 13,053	\$ 20,000	\$ 6,804	\$ 20,000	\$ 20,000
093100 - 57670	Tree/Limb Removal	\$ 2,531	\$ 6,575	\$ 3,816	\$ 10,000	\$ 1,635	\$ 10,000	\$ 10,000
093100 - 57910	Street Reconstruction	\$ -	\$ 9,853	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 57920	Sidewalks	\$ 4,332	\$ 996	\$ 1,384	\$ -	\$ -	\$ -	\$ -
093100 - 57950	Street Sealing	\$ -	\$ -	\$ 16,707	\$ 9,719	\$ 407	\$ 20,000	\$ 20,000
093100 - 57999	Other Misc. Special Expenses	\$ 3,324	\$ 3,363	\$ 5,353	\$ 17,000	\$ 9,704	\$ 17,000	\$ 17,000
093100 - 59001	Donated Capital	\$ -	\$ 106,886	\$ 256,040	\$ 649,350	\$ -	\$ -	\$ -
093100 - 59200	Building Improvements	\$ -	\$ -	\$ 1,923	\$ 5,000	\$ 615	\$ 5,000	\$ 5,000
093100 - 59600	Light Equipment	\$ 4,398	\$ -	\$ 475	\$ 9,606	\$ 2,005	\$ 30,750	\$ 30,750
093100 - 59700	Heavy Equipment	\$ 116,514	\$ 6,518	\$ 6,981	\$ 44,370	\$ 44,370	\$ 5,621	\$ 5,621
093100 - 59999	Other Capital Outlay	\$ 2,694	\$ -	\$ -	\$ 100,000	\$ -	\$ 165,000	\$ 165,000
TOTAL EXPENDITURES		\$ 885,500	\$ 726,048	\$ 1,071,094	\$ 1,831,400	\$ 650,707	\$ 1,200,943	\$ 1,196,480
093100 - 60075	Transfers out to NID Fund	\$ -	\$ 3,816	\$ 4,081	\$ 4,019	\$ 2,961	\$ 3,945	\$ 3,945
TOTALS:		\$ 885,500	\$ 729,864	\$ 1,075,175	\$ 1,835,419	\$ 653,668	\$ 1,204,888	\$ 1,200,425
Total Operating Expenses		\$ 761,894	\$ 612,644	\$ 805,675	\$ 1,026,169	\$ 503,717	\$ 994,572	\$ 990,109
Total Capital Expenses		\$ 123,606	\$ 113,404	\$ 265,419	\$ 805,231	\$ 46,990	\$ 206,371	\$ 206,371
Total Transfers Out		\$ -	\$ 3,816	\$ 4,081	\$ 4,019	\$ 2,961	\$ 3,945	\$ 3,945
Totals:		\$ 885,500	\$ 729,864	\$ 1,075,175	\$ 1,835,419	\$ 653,668	\$ 1,204,888	\$ 1,200,425
Operating % Increase vs Last Year							-3.08%	-3.51%
Capital % Increase vs Last Year							-74.37%	-74.37%
Total % Increase vs Last Year							-34.35%	-34.60%

City T-Tax Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
Upgrade 1 employee to skilled	\$ 6,408	\$ 6,408
15 Year Plan Increments in total	\$ 9,333	\$ 9,333
Part Time employee (June, July, August - 70 days @ 8 hrs/day)	\$ 6,613	\$ -
Move 2 skilled employees from City T-Tax back to General Street (see Note)	\$ (106,866)	\$ (106,866)
Total	\$ (84,512)	\$ (91,128)

NOTE: The Department Head understands the current General Fund Budget restraints, but would like the employees moved back to the General Fund as soon as the budget would allow.

Building Improvements

Siding for Vehicle Maintenance Shed	50%	\$ 5,000	\$ 5,000
Total		\$ 5,000	\$ 5,000

Light Equipment:

Power Screed		\$ 3,000	\$ 3,000
Shoring Equipment required by MIRMA	75%	\$ 3,750	\$ 3,750
Breaker		\$ 14,000	\$ 14,000
Spreader Box		\$ 10,000	\$ 10,000
Total		\$ 30,750	\$ 30,750

Heavy Equipment

Vactor Truck Interest and Principal Payment		\$ 5,621.17	\$ 5,621.17
Place money in reserve for Vac truck to be purchased in 2008-09	\$ 55,000		
Total		\$ 5,621	\$ 5,621

Other Capital Outlay

West City Park parking lot		\$ 65,000	\$ 65,000
Street Reconstruction/Overlay		\$ 100,000	\$ 100,000
Total		\$ 165,000	\$ 165,000

City T-Tax Expenditures
Capital Outlay Detail

Transfers

NID GO Interest and Principal Payment on Gravenmier Portion (5.357% of Debt)		\$	3,945.30	\$	3,945.30
Total		\$	3,945	\$	3,945
TOTAL CAPITAL OUTLAY		\$	125,804	\$	119,191

Five Year Capital Expenditure Plan:

2008-2009

Vac Truck (money put in reserve in 2007-08)					
Replace 1989 Dump Truck	34%	\$	110,000		
Pickup Truck		\$	70,000		
2009-2010		\$	18,000		

Replace 1989 Dump Truck		\$	70,000		
Vactor Truck Interest and Principal Payment		\$	6,000		
Pickup Truck		\$	18,000		
2009-2010					

Patching Truck		\$	60,000		
Pickup Truck		\$	18,000		
2010-2011					

Pickup Truck		\$	20,000		
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At a work session, July 18, 2007 the council stated that they wanted the top two employees moved from City Transportation Tax payroll to the Street Department-General Fund payroll during the 2007-2008 fiscal year, and that their intention is to have all the payroll moved back to the Street Department-General Fund by moving at least one employee each year. They feel that it was the intention of the voters to only have materials paid out of the City Transportation Tax Fund.

County 1 x Fund Summary

Actual Fund Balance at September 30, 2006

Deferred Revenue Available at County at the end of 9/30/06
 Budgeted Revenues/Transfers 2006-2007
 Budgeted Expenditures/Transfers 2006-2007

<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
\$ 218,677	\$ 218,677
\$ 1,507,327	\$ 1,507,327
\$ 631,000	\$ 631,000
\$ 1,585,000	\$ 1,585,000

Estimated Fund Balance September 30, 2007

Estimated Revenue 2007-2008

Transfers In:

Total Assets 2007-2008

Estimated Expenditures 2007-2008

Transfers Out:

Estimated Encumbrances as of September 30, 2008

Total Liabilities 2007-2008

**** Estimated Balance September 30, 2008

Total Liabilities & Fund Balance 2007-2008

\$ 772,004	\$ 772,004
\$ 567,000	\$ 567,000
\$ -	\$ -
\$ 1,339,004	\$ 1,339,004
\$ 1,600,000	\$ 1,600,000
\$ -	\$ -
\$ -	\$ -
\$ 1,600,000	\$ 1,600,000
\$ (260,996)	\$ (260,996)
\$ 1,339,004	\$ 1,339,004

**** Estimated fund balance for September 30, 2008 will be much higher due to the bridge replacement not getting started until late in the 2006-2007 year and \$600,000 of the cost being rebudgeted in the 2007-2008 year.

Cash In Bank as of May 31, 2007

County T-Tax Fund Money Market Acct.	\$ 120,500
County T-Tax Investments Out	\$ -
County T-Tax Deferred Revenue	\$ 1,958,247
Total County T-Tax "Cash-n-Bank"	\$ 2,078,747

County T-Tax Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 6/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
103100 - 42000	County Sales Tax	\$ 381,361	\$ 351,991	\$ 198,153	\$ 550,000	\$ 398,335	\$ 565,000	\$ 565,000
103100 - 43000	*Grant Receipts	\$ 1,032,067	\$ 782	\$ 112,111	\$ 79,000	\$ 91,683		
103100 - 47000	Interest	\$ 254	\$ 2,611	\$ 8,432	\$ 2,000	\$ 3,450	\$ 2,000	\$ 2,000
103100 - 48000	Miscellaneous Income	\$ 510	\$ 105	\$ 240	\$ -	\$ 135	\$ -	\$ -
TOTALS:		<u>\$ 1,414,192</u>	<u>\$ 355,489</u>	<u>\$ 318,936</u>	<u>\$ 631,000</u>	<u>\$ 493,603</u>	<u>\$ 567,000</u>	<u>\$ 567,000</u>

***Grant Receipts:**

No grants should be open during this year

Total \$ -

County T-Tax Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	AMENDED <u>Budget 2008-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 65,859	\$ -	\$ 1,363	\$ 1,300	\$ 1,271	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 75,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,245,927	\$ 352,772	\$ 308,900	\$ 1,583,700	\$ 433,056	\$ 1,600,000	\$ 1,600,000
TOTAL	\$ 1,387,176	\$ 352,772	\$ 310,263	\$ 1,585,000	\$ 434,327	\$ 1,600,000	\$ 1,600,000

County T-Tax Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
103100 - 51500	Engineering Fees	\$ 65,859	\$ -	\$ 1,363				
103100 - 57400	Storm Drain Projects	\$ 75,390	\$ -	\$ -	\$ 1,300	\$ 1,271	\$ -	\$ -
103100 - 59090	Benton Storm Sewer	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59001	Donated Capital	\$ -	\$ 329,108	\$ 303,311				
103100 - 59080	Street Work	\$ 433,911	\$ 27,963	\$ 5,589	\$ 288,200			
103100 - 59215	Bridge Replacement	\$ 805,858	\$ 400	\$ -	\$ 686,300	\$ 281,134	\$ 600,000	\$ 600,000
103100 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ 441,800	\$ 30,194	\$ 600,000	\$ 600,000
103100 - 59700	Heavy Equipment	\$ -	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59999	Other Capital Outlay	\$ 6,039	\$ (5,139)	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ 217,400	\$ 121,728	\$ 400,000	\$ 400,000
	TOTAL EXPENDITURES	\$ 1,387,176	\$ 352,772	\$ 310,263	\$ 1,585,000	\$ 434,327	\$ 1,600,000	\$ 1,600,000
103100 - 60005	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	\$ 1,387,176	\$ 352,772	\$ 310,263	\$ 1,585,000	\$ 434,327	\$ 1,600,000	\$ 1,600,000
	Street Work							
	Walnut Reconstruction	\$ 600,000						
	Bridge Replacement							
	Replace Main Street Bridge	\$ 600,000						
								(Re-budgeted from 2006-2007)
	Light Equipment							
		\$ -						
	Other Capital Outlay:							
	Street Overlays	\$ 400,000						
	Five Year Capital Outlay							
	2008-2009							
	Major Street Overlay	\$ 400,000						
	N 5th & Mill Project	\$ 1,240,580						(Grant)
	2009-2010							
	Major Street Overlay	\$ 400,000						
	2010-2011							
	Major Street Overlay	\$ 400,000						
	2011-2012							
	Major Street Overlay	\$ 400,000						

Levee/Stormwater Fund Summary

	Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006		
Budgeted Revenues/Transfers 2006-2007	\$ 523,076	\$ 523,076
Budgeted Expenditures/Transfers 2006-2007	\$ 616,000	\$ 616,000
Estimated Fund Balance September 30, 2007	\$ 732,099	\$ 732,099
Estimated Revenue 2007-2008	\$ 406,977	\$ 406,977
Transfers In:	\$ 658,000	\$ 658,000
Total Assets 2007-2008	\$ -	\$ -
	\$ 1,064,977	\$ 1,064,977
Estimated Expenditures 2007-2008	\$ 429,399	\$ 429,399
Transfers Out:	\$ 321,500	\$ 321,500
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ 750,899	\$ 750,899
**** Estimated Balance September 30, 2008	\$ 314,078	\$ 314,078
Total Liabilities & Fund Balance 2007-2008	\$ 1,064,977	\$ 1,064,977

Cash in Bank as of May 31, 2007

Levee/Stormwater Fund Money Market Acct.	\$ 223,529
Levee/Stormwater Fund Investments Out	\$ 325,000
Levee/Stormwater Fund Escrow Account	\$ 42,747
Total Levee/Stormwater Fund "Cash-n-Bank"	\$ 591,276

***** NOTE: The Utility Relocation Expenses for the Levee are included in the 2006-2007 Budgeted Expenses. These costs were not paid in the 2006-2007 Fiscal Year. These expenses have been rebudgeted in the 2007-2008 Fiscal Year, thus the September 30, 2008 Estimated Fund Balance reflected above is lower by \$141,949.

Levee/Stormwater Revenue

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
111000 - 42000	1/4% Sales Tax Revenue	\$ 546,251	\$ 590,686	\$ 591,457	\$ 606,000	\$ 447,036	\$ 643,000	\$ 643,000
111000 - 47000	Interest	\$ 1,231	\$ 3,134	\$ 18,403	\$ 10,000	\$ 12,974	\$ 15,000	\$ 15,000
111000 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ 15,225	\$ -	\$ -
TOTALS:		<u>\$ 547,482</u>	<u>\$ 593,820</u>	<u>\$ 609,860</u>	<u>\$ 616,000</u>	<u>\$ 475,235</u>	<u>\$ 658,000</u>	<u>\$ 658,000</u>

Levee/Stormwater Tax Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
111000 - 51450	Bank Fee's	\$ 892	\$ 610	\$ 601	\$ -	\$ -	\$ -	\$ -
111000 - 53100	Electricity	\$ 1,100	\$ 1,121	\$ 975	\$ 1,000	\$ 571	\$ 1,000	\$ 1,000
111000 - 53500	Maintenance Supplies	\$ -	\$ 4,936	\$ -	\$ 20,000	\$ 2,238	\$ 20,000	\$ 20,000
111000 - 54200	Telephone	\$ -	\$ -	\$ -	\$ 5,000	\$ 40	\$ 5,000	\$ 5,000
111000 - 57000	Dues, Licenses, & Permits	\$ -	\$ -	\$ -	\$ 700	\$ 25	\$ -	\$ -
111000 - 57200	Insurance, Claims and Bonds	\$ -	\$ 898	\$ 150	\$ 150	\$ -	\$ 150	\$ 150
111000 - 57330	Grass Cutting	\$ -	\$ -	\$ -	\$ 1,000	\$ 286	\$ 1,300	\$ 1,300
111000 - 57400	Storm Drain Projects	\$ -	\$ -	\$ 4,850	\$ 9,000	\$ 2,250	\$ 10,000	\$ 10,000
111000 - 59001	Donated Capital	\$ -	\$ -	\$ 47,657	\$ 250,000	\$ 125,370	\$ 250,000	\$ 250,000
111000 - 59005	Utility Relocation Project	\$ 16,419	\$ 7,204	\$ 57,925	\$ -	\$ -	\$ -	\$ -
111000 - 59006	Land Acquisition	\$ 76,951	\$ 7,688	\$ -	\$ 141,949	\$ -	\$ 141,949	\$ 141,949
111000 - 59007	Construction	\$ 130,000	\$ 1,375	\$ -	\$ -	\$ -	\$ -	\$ -
111000 - 59700	Heavy Equipment	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 225,839	\$ 23,832	\$ 112,158	\$ 429,099	\$ 130,780	\$ 429,399	\$ 429,399
111000 - 60040	Transfers Out to Park	\$ 273,126	\$ 295,343	\$ 295,728	\$ 303,000	\$ 223,518	\$ 321,500	\$ 321,500
TOTALS:		\$ 498,965	\$ 319,175	\$ 407,886	\$ 732,099	\$ 354,298	\$ 750,899	\$ 750,899

CAPITAL OUTLAY DETAIL

Storm Drain Projects

Includes Central & Woodrow Streets & to clean out creeks

\$ 250,000

Utility Relocation Project

levee relocation expenses (Rebudgeted from 2006-2007)

\$ 141,949

TOTAL CAPITAL OUTLAY

\$ 391,949

Note: A storm water study was requested by the Emergency Operations Director.

Future Year's Capital Outlay

2008-2009	New Employee	\$ 30,000
	Clean out creeks	\$ 100,000
2009/2010	Clean out creeks	\$ 100,000

Airport Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>		<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Actual Fund Balance at September 30, 2006					
Budgeted Revenues/Transfers 2006-2007	\$ 48,882	\$ 48,882	(Unrestricted Net Assets @ 9/30/06)	\$ 325,823	\$ 325,823
Budgeted Expenditures/Transfers 2006-2007	\$ 37,825	\$ 37,825		\$ 37,825	\$ 37,825
	\$ 58,775	\$ 58,775		\$ 58,775	\$ 58,775
Estimated Fund Balance September 30, 2007	\$ 27,932	\$ 27,932			
Estimated Revenue 2007-2008	\$ 500	\$ 500		\$ 304,873	\$ 304,873
Transfers In:	\$ -	\$ -		\$ 500	\$ 500
Total Assets 2007-2008	<u>\$ 28,432</u>	<u>\$ 28,432</u>		<u>\$ 305,373</u>	<u>\$ 305,373</u>
Estimated Expenditures 2007-2008	\$ 7,550	\$ 7,550			
Transfers Out:	\$ -	\$ -		\$ 7,550	\$ 7,550
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -		\$ -	\$ -
Total Liabilities 2007-2008	\$ 7,550	\$ 7,550		\$ -	\$ -
Estimated Balance September 30, 2008	\$ 20,882	\$ 20,882		\$ 7,550	\$ 7,550
Total Liabilities & Fund Balance 2007-2008	<u>\$ 28,432</u>	<u>\$ 28,432</u>		<u>\$ 297,823</u>	<u>\$ 297,823</u>

Cash in Bank as of May 31, 2007

Airport Fund Money Market Acct.	\$ 36,157
Airport Fund Investments Out	\$ -
Total Airport Fund "Cash-in-Bank"	\$ 36,157

Airport Fund Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
201000 - 43000	Grant Proceeds	\$ -	\$ 17,100	\$ 29,095	\$ -	\$ -	\$ -	\$ -
201000 - 43005	Contributed Revenue	\$ -	\$ -	\$ 29,095	\$ 32,423	\$ 21,485	\$ -	\$ -
201000 - 43400	Contributions	\$ -	\$ 1,900	\$ 3,233	\$ 3,602	\$ 2,387	\$ -	\$ -
201000 - 47000	Interest	\$ 99	\$ 633	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 48000	Miscellaneous Income	\$ 578	\$ 47	\$ 2,001	\$ -	\$ 1,377	\$ -	\$ -
201000 - 49100	Gas Sales	\$ 72,388	\$ 12,968	\$ -	\$ -	\$ -	\$ 500	\$ 500
201000 - 49200	Hangar Rental	\$ 29,029	\$ 10,802	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 49305	Tie Down Rental	\$ -	\$ 15	\$ -	\$ 1,800	\$ 600	\$ -	\$ -
	TOTAL REVENUE	\$ 102,094	\$ 45,249	\$ 36,129	\$ 37,825	\$ 25,849	\$ 500	\$ 500
201000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	\$ 102,094	\$ 45,249	\$ 36,129	\$ 37,825	\$ 25,849	\$ 500	\$ 500
	Total Operating Revenue	\$ 102,094	\$ 24,450	\$ 3,801	\$ 1,800	\$ 1,977	\$ -	\$ -
	Total Special Revenue	\$ -	\$ 20,799	\$ 32,328	\$ 36,025	\$ 23,872	\$ 500	\$ 500
	Totals:	\$ 102,094	\$ 45,249	\$ 36,129	\$ 37,825	\$ 25,849	\$ 500	\$ 500

Airport Expenditures
Line Item Summary

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
Personal Services	\$ 27,045	\$ 8,634	\$ 4,934	\$ 2,500	\$ 570	\$ 2,500	\$ 2,500
Employee Benefits	\$ 1,915	\$ 5,745	\$ 17	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ 16,758	\$ 3,917	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ 968	\$ 386	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ 58,002	\$ (3,102)	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 8,886	\$ 2,519	\$ 2,795	\$ 250	\$ 137	\$ -	\$ -
Capital Outlay	\$ -	\$ 19,000	\$ 32,327	\$ 36,025	\$ 27,953	\$ 5,050	\$ 5,050
Transfers Out	\$ -	\$ -	\$ -	\$ 20,000	\$ 13,333	\$ -	\$ -
TOTAL	\$ 113,574	\$ 37,099	\$ 40,073	\$ 58,775	\$ 41,993	\$ 7,550	\$ 7,550
Total Operating Expenses	\$ 113,574	\$ 18,099	\$ 7,746	\$ 2,750	\$ 707	\$ 7,550	\$ 7,550
Total Capital Expenses	\$ -	\$ 19,000	\$ 32,327	\$ 36,025	\$ 27,953	\$ -	\$ -
Total Transfers Out	\$ -	\$ -	\$ -	\$ 20,000	\$ 13,333	\$ -	\$ -
Totals:	\$ 113,574	\$ 37,099	\$ 40,073	\$ 58,775	\$ 41,993	\$ 7,550	\$ 7,550

Airport Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2006	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
201000 - 51000	Regular Salaries	\$ 25,034	\$ 6,573	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51190	Other Personal Services	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
201000 - 51400	Legal Fees	\$ 315	\$ 404	\$ 434	\$ 2,500	\$ 570	\$ 2,500	\$ 2,500
201000 - 51455	Credit Card Fee's	\$ 1,167	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51600	Auditing Fees	\$ 179	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51900	Other Personal Fees	\$ 350	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 52300	Social Security	\$ 1,915	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 52400	Unemployment Compensation	\$ -	\$ 5,242	\$ 17	\$ -	\$ -	\$ -	\$ -
201000 - 53000	Water Service	\$ 369	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53100	Electricity	\$ 8,142	\$ 2,104	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53200	Gas or Heat	\$ 1,918	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53300	Bldg./Grounds Maintenance	\$ 5,132	\$ 461	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53315	NDB Maintenance	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53500	Maintenance Supplies	\$ 97	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 54200	Telephone	\$ 848	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 54300	Office Supplies	\$ 120	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 55150	Fuel	\$ 58,002	\$ (3,102)	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 57200	Insurance/Bonds	\$ 2,389	\$ 2,094	\$ 1,544	\$ 250	\$ 137	\$ 50	\$ 50
201000 - 57330	Grass Cutting & Snow Removal	\$ 6,320	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 57999	Other Misc. Special Exp.	\$ 177	\$ -	\$ 1,251	\$ -	\$ -	\$ 5,000	\$ 5,000
201000 - 59010	Feasibility Study	\$ -	\$ 19,000	\$ 32,327	\$ 36,025	\$ 27,953	\$ -	\$ -
201000 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 60060	Transfers to General Fund	\$ -	\$ -	\$ -	\$ 20,000	\$ 13,333	\$ -	\$ -
TOTALS:		\$ 113,574	\$ 37,099	\$ 40,073	\$ 58,775	\$ 41,993	\$ 7,550	\$ 7,550
Total Operating Expenses		\$ 113,574	\$ 18,099	\$ 7,746	\$ 2,750	\$ 707	\$ 7,550	\$ 7,550
Total Capital Expenses		\$ -	\$ 19,000	\$ 32,327	\$ 36,025	\$ 27,953	\$ -	\$ -
Total Transfers Out		\$ -	\$ -	\$ -	\$ 20,000	\$ 13,333	\$ -	\$ -
Totals:		\$ 113,574	\$ 37,099	\$ 40,073	\$ 58,775	\$ 41,993	\$ 7,550	\$ 7,550

Note: Included \$5,000 in Other Misc. Special Expenses to cover unforeseen expenses related to sale of property.

NID Assessment Fund Summary

	Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006		
Budgeted Revenues/Transfers 2006-2007	\$ (26,541)	\$ (26,541)
Budgeted Expenditures/Transfers 2006-2007	\$ 54,956	\$ 54,956
Estimated Fund Balance September 30, 2007	\$ 55,913	\$ 55,913
Estimated Revenue 2007-2008	\$ (27,498)	\$ (27,498)
Transfers In:	\$ 50,237	\$ 50,237
Total Assets 2007-2008	\$ 3,945	\$ 3,945
Estimated Expenditures 2007-2008	\$ 26,684	\$ 26,684
Transfers Out:	\$ 53,916	\$ 53,916
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	\$ -	\$ -
Estimated Balance September 30, 2008	\$ 53,916	\$ 53,916
Total Liabilities & Fund Balance 2007-2008	\$ (27,232)	\$ (27,232)
	\$ 26,684	\$ 26,684
Cash in Bank as of May 31, 2007		
NID Money Market Account	\$ -	
NID Bond Fund Investment Account	\$ -	
NID Tanglewood Investment Account	\$ -	
Total NID Assessment Fund "Cash-n-Bank"	\$ -	

Based on the collections of the NID Assessments, this fund could show a deficit fund balance, which the general fund will have to cover the deficit until the fund can be replenished.

NID Assessment Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2008	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
301000 - 43002	NID Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 44000	Special Assessments	\$ -	\$ 32,019	\$ 37,092	\$ 49,937	\$ 64,581	\$ 49,937	\$ 49,937
301000 - 47000	Interest	\$ 478	\$ 2,314	\$ 2,832	\$ 1,000	\$ 10,540	\$ 300	\$ 300
TOTAL REVENUE		\$ 478	\$ 34,333	\$ 39,924	\$ 50,937	\$ 75,121	\$ 60,237	\$ 60,237
301000 - 49990	Transfers In	\$ -	\$ 3,816	\$ 4,081	\$ 4,019	\$ 2,961	\$ 3,945	\$ 3,945
TOTALS:		\$ 478	\$ 38,149	\$ 44,005	\$ 54,956	\$ 78,082	\$ 64,182	\$ 64,182
Special Assessments as follows:								
	Bailey Station	\$ 13,618.79						
	Tanglewood	\$ 36,318.55						
	Total	\$ 49,937.34						

NID Assessment Expenditures
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 868	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ 545	\$ 644	\$ 1,750	\$ 1,478	\$ 750	\$ 750
Capital Outlay	\$ 30,785	\$ 52,063	\$ 131,957	\$ 54,163	\$ 39,929	\$ 53,166	\$ 53,166
TOTAL	\$ 31,653	\$ 52,877	\$ 132,601	\$ 55,913	\$ 41,407	\$ 53,916	\$ 53,916

NID Assessment Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
301000 - 51190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 51400	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 51450	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 54400	Printing	\$ 868	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 57360	County Fees to Collect Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 59055	Tanglewood Sewer Plant	\$ -	\$ 545	\$ 644	\$ 1,750	\$ 1,478	\$ 750	\$ 750
301000 - 59056	Pounds Booster Station	\$ -	\$ -	\$ 76,980	\$ -	\$ -	\$ -	\$ -
301000 - 59057	Alexander Heights Sewer Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 59080	Street Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 59530	Water Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 59832	NID GO Bond Principal	\$ -	\$ 21,657	\$ 25,266	\$ 25,266	\$ 25,266	\$ 25,266	\$ 25,266
301000 - 59833	NID GO Bond Interest	\$ 30,785	\$ 30,406	\$ 29,731	\$ 28,897	\$ 14,663	\$ 27,900	\$ 27,900
TOTALS:		\$ 31,653	\$ 52,877	\$ 132,601	\$ 55,913	\$ 41,407	\$ 53,916	\$ 53,916

Capital Improvement Fund Summary

		Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006			
Budgeted Revenues/Transfers 2006-2007	AMENDED	\$ -	\$ -
Budgeted Expenditures/Transfers 2006-2007		\$ 289,300	\$ 289,300
<hr/>			
Estimated Fund Balance September 30, 2007		\$ -	\$ -
Estimated Revenue 2007-2008		\$ 289,300	\$ 289,300
Transfers In:		\$ 631,000	\$ 631,000
<hr/>			
Total Assets 2007-2008		<u>\$ -</u>	<u>\$ -</u>
		<u>\$ 920,300</u>	<u>\$ 920,300</u>
Estimated Expenditures 2007-2008		\$ -	\$ -
Transfers Out:		\$ 920,000	\$ 920,000
Estimated Encumbrances as of September 30, 2008		\$ -	\$ -
Total Liabilities 2007-2008		<u>\$ -</u>	<u>\$ -</u>
Estimated Balance September 30, 2008		\$ 920,000	\$ 920,000
<hr/>			
Total Liabilities & Fund Balance 2007-2008		<u>\$ 300</u>	<u>\$ 300</u>
		<u>\$ 920,300</u>	<u>\$ 920,300</u>
Cash In Bank as of May 31, 2007			
Capital Improvement Money Market Account	\$ 2,399		
Capital Improvement Fund Investment Account	<u>\$ -</u>		
Total Capital Improvement Fund "Cash-n-Bank"	<u>\$ 2,399</u>		

Capital Improvement Fund Revenues

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
153100 - 42000	Sales Tax	\$ -	\$ -	\$ -				
153100 - 47000	Interest	\$ -	\$ -	\$ -	\$ 289,000	\$ 106,551	\$ 630,000	\$ 630,000
					\$ 300	\$ 12	\$ 1,000	\$ 1,000
TOTAL REVENUE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,300</u>	<u>\$ 106,563</u>	<u>\$ 631,000</u>	<u>\$ 631,000</u>

Capital Improvement Expenditures
Line Item Summary

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Expenditures

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
153100 -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153100 -	60095 Transfers Out to Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920,000	\$ 920,000
	TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920,000	\$ 920,000

Water Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>		<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Actual Fund Balance at September 30, 2006					
Budgeted Revenues/Transfers 2006-2007	\$ 2,530,390	\$ 2,530,390	(Unrestricted Net Assets @ 9/30/06)		
Budgeted Expenditures/Transfers 2006-2007	\$ 4,096,232	\$ 4,096,232		\$ 7,234,257	\$ 7,234,257
	\$ 4,511,861	\$ 4,511,861		\$ 4,096,232	\$ 4,096,232
Estimated Fund Balance September 30, 2007	\$ 2,114,761	\$ 2,114,761		\$ 4,511,861	\$ 4,511,861
Estimated Revenue 2007-2008	\$ 3,956,171	\$ 3,956,171		\$ 6,818,628	\$ 6,818,628
Transfers In:	\$ 920,000	\$ 920,000		\$ 3,956,171	\$ 3,956,171
Total Assets 2007-2008	<u>\$ 6,990,932</u>	<u>\$ 6,990,932</u>		\$ 920,000	\$ 920,000
Estimated Expenditures 2007-2008	\$ 5,400,971	\$ 5,317,771		<u>\$ 11,694,799</u>	<u>\$ 11,694,799</u>
Transfers Out:	\$ -	\$ -		\$ 5,400,971	\$ 5,317,771
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -		\$ -	\$ -
Total Liabilities 2007-2008	\$ 5,400,971	\$ 5,317,771		\$ -	\$ -
Estimated Balance September 30, 2008	\$ 1,589,961	\$ 1,673,161		\$ 5,400,971	\$ 5,317,771
Total Liabilities & Fund Balance 2007-2008	<u>\$ 6,990,932</u>	<u>\$ 6,990,932</u>		\$ 6,293,828	\$ 6,377,028
Cash in Bank as of May 31, 2007				<u>\$ 11,694,799</u>	<u>\$ 11,694,799</u>
Water/Sewer Change Drawer	\$ 400				
Water/Sewer Payroll Acct.	\$ 20,958				
Water/Sewer Money Market Acct.	\$ 427,550				
Water/Sewer Investments Out	\$ 735,753				
Ref Debt Service (2003 Series)	\$ 360,525				
Project Construction/Investment Acct.	\$ -				
2001C SRF Investment Accounts	\$ 1,229,327	(Restricted)			
2002B SRF Investment Accounts	\$ 2,622,270	(Restricted)			
2006 COP Investment Accounts	\$ 174,108	(Restricted)			
NID Investment Accts	\$ 11,342	(Restricted)			
Sewer Replacement/Investment Acct.	\$ 439,720	(Restricted)			
Water Replacement/Investment Acct.	\$ 87,070	(Restricted)			
Customer Deposit Acct.	\$ 74,021	(Restricted)			
Customer Deposit Investments	\$ 163,605	(Restricted)			
Water & Sewer Reserve Accounts	\$ 559,294				
Total Water/Sewer Fund "Cash-n-Bank"	<u>\$ 6,905,943</u>				

Water Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2003-2004	Actual Revenue 2004-2005	Actual Revenue 2005-2006	Current Budget 2006-2007	Revenues Through 5/31/2007	Estimated Revenue 2007-2008	Budgeted Revenue 2007-2008
501000 - 43005	Contributed Revenue	\$ -	\$ -	\$ 211	\$ -	\$ 828	\$ -	\$ -
501000- 43015	JCWA Reimb.	\$ -	\$ 875	\$ 438	\$ 813	\$ 542	\$ 813	\$ 813
501000 - 43100	Federal Reimbursements	\$ -	\$ -	\$ 1,223	\$ -	\$ -	\$ -	\$ -
501000 - 43200	State Reimbursements	\$ 444	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -
501000 - 43400	Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 43500	Treatment Plant Reimb.	\$ 123,888	\$ 133,674	\$ 124,597	\$ -	\$ 18,661	\$ -	\$ -
501000 - 44000	Special Assessments	\$ 3,833	\$ 45,481	\$ 32,094	\$ 182,190	\$ 85,675	\$ 151,500	\$ 151,500
501000 - 46400	Penalties	\$ 51,564	\$ 60,092	\$ 61,406	\$ 12,612	\$ 19,863	\$ 12,612	\$ 12,612
501000 - 46410	Reconnection Fees	\$ 7,391	\$ 10,600	\$ 17,255	\$ 50,000	\$ 38,675	\$ 50,500	\$ 50,500
501000 - 47000	Special Sewer Interest	\$ 3,237	\$ 7,701	\$ 21,278	\$ 10,000	\$ 13,805	\$ 15,000	\$ 15,000
501000 - 47100	Water Revenue Interest	\$ 13,084	\$ 43,135	\$ 84,350	\$ 11,460	\$ 16,291	\$ 20,923	\$ 20,923
501000 - 47110	Customer Deposits Interest	\$ 909	\$ 3,982	\$ 7,223	\$ 42,388	\$ 46,787	\$ 53,815	\$ 53,815
501000- 47127	2001C SRF Interest Acct.	\$ 48,473	\$ 34,954	\$ 48,986	\$ 4,905	\$ 3,727	\$ 7,771	\$ 7,771
501000 - 47129	2002B SRF Interest	\$ 114,747	\$ 118,188	\$ 116,569	\$ 45,709	\$ 27,522	\$ 44,623	\$ 44,623
501000 - 47131	2005 COP Interest	\$ -	\$ -	\$ 21,544	\$ 113,091	\$ 56,745	\$ 110,589	\$ 110,589
501000 - 48000	Miscellaneous Income	\$ 9,298	\$ 5,605	\$ 9,582	\$ 4,588	\$ 4,941	\$ 3,190	\$ 3,190
501000 - 48005	Proceeds from Sale	\$ -	\$ 2,347	\$ 356	\$ 5,200	\$ 4,353	\$ 5,252	\$ 5,252
501000 - 48300	Insurance Claims & Refunds	\$ 2,303	\$ -	\$ 4,745	\$ -	\$ -	\$ -	\$ -
501000 - 48305	Water Tower User Fees	\$ -	\$ -	\$ 1,313	\$ 9,600	\$ 7,200	\$ 9,600	\$ 9,600
501000 - 48340	Donations	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 49210	Water Sales	\$ 2,005,302	\$ 2,369,805	\$ 2,481,772	\$ -	\$ -	\$ -	\$ -
501000 - 49215	Allowance for Uncollectibles	\$ -	\$ (23,615)	\$ (8,860)	\$ 2,511,066	\$ 1,523,736	\$ 2,405,841	\$ 2,405,841
501000 - 49220	Sewer Sales	\$ 861,184	\$ 917,197	\$ 920,679	\$ -	\$ -	\$ -	\$ -
501000 - 49400	Water Tap on Fees	\$ 153,579	\$ 96,240	\$ 98,460	\$ 909,910	\$ 574,405	\$ 917,142	\$ 917,142
501000 - 49410	Sewer Tap on Fees	\$ 296,251	\$ 230,050	\$ 214,600	\$ 52,200	\$ 32,249	\$ 42,000	\$ 42,000
		\$ -	\$ -	\$ -	\$ 130,500	\$ 78,600	\$ 105,000	\$ 105,000
	TOTAL REVENUE	\$ 3,820,487	\$ 4,056,311	\$ 4,259,984	\$ 4,096,232	\$ 2,554,605	\$ 3,956,171	\$ 3,956,171
501000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920,000	\$ 920,000
	TOTALS:	\$ 3,820,487	\$ 4,056,311	\$ 4,259,984	\$ 4,096,232	\$ 2,554,605	\$ 4,876,171	\$ 4,876,171

Water & Sewer Fund
Department Summary

Fund	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
Administration	\$ 269,197	\$ 288,212	\$ 306,074	\$ 398,589	\$ 237,725	\$ 389,162	\$ 387,662
Production	\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,365,313	\$ 783,371	\$ 1,363,233	\$ 1,323,233
Distribution	\$ 570,682	\$ 894,208	\$ 684,413	\$ 821,596	\$ 499,957	\$ 1,046,580	\$ 1,004,880
Collection & Treatment	\$ 672,706	\$ 766,816	\$ 882,860	\$ 1,022,906	\$ 462,710	\$ 1,602,448	\$ 1,602,448
Debt Service Fund	\$ 741,294	\$ 803,349	\$ 832,942	\$ 903,457	\$ 304,735	\$ 999,548	\$ 999,548
SUBTOTAL	\$ 3,384,513	\$ 4,036,962	\$ 3,887,339	\$ 4,511,861	\$ 2,288,498	\$ 5,400,971	\$ 5,317,771
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,384,513	\$ 4,036,962	\$ 3,887,339	\$ 4,511,861	\$ 2,288,498	\$ 5,400,971	\$ 5,317,771

Water & Sewer Fund
Line Item Summary
Administration

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Projected Expenditures 2007-2008
Personal Services	\$ 163,253	\$ 156,114	\$ 185,449	\$ 218,101	\$ 136,019	\$ 223,928	\$ 223,928
Employee Benefits	\$ 50,367	\$ 52,229	\$ 53,873	\$ 69,478	\$ 41,487	\$ 72,061	\$ 72,061
Occupancy	\$ 7,354	\$ 10,287	\$ 9,620	\$ 10,850	\$ 7,822	\$ 10,200	\$ 10,200
Office Services	\$ 22,309	\$ 23,709	\$ 24,506	\$ 29,700	\$ 14,274	\$ 28,150	\$ 28,150
Travel & Mobile Equipment	\$ 5,307	\$ 6,758	\$ 4,003	\$ 7,500	\$ 2,570	\$ 7,800	\$ 7,800
Materials & Supplies	\$ 1,334	\$ 1,942	\$ 1,407	\$ 1,873	\$ 791	\$ 1,873	\$ 1,873
Special Expenses	\$ 16,443	\$ 19,218	\$ 25,293	\$ 46,587	\$ 32,628	\$ 37,000	\$ 37,000
Capital Outlay	\$ 2,830	\$ 16,257	\$ 1,923	\$ 14,500	\$ 2,134	\$ 8,150	\$ 6,650
TOTAL	\$ 269,197	\$ 286,514	\$ 306,074	\$ 398,589	\$ 237,726	\$ 389,162	\$ 387,662
Total Operating Expenses	\$ 266,367	\$ 270,257	\$ 304,151	\$ 384,089	\$ 235,591	\$ 381,012	\$ 381,012
Total Capital Expenses	\$ 2,830	\$ 17,955	\$ 1,923	\$ 14,500	\$ 2,134	\$ 8,150	\$ 6,650
Totals	\$ 269,197	\$ 288,212	\$ 306,074	\$ 398,589	\$ 237,726	\$ 389,162	\$ 387,662

Accounts Payable Notes:

PW's Water Service Rear Building (50% Street & 50% Water - Waters Portion will be Backed Off)
 PW's Gas Service (25% Bldg., 25% Park, 25% Street & 25% Water)
 PW's Electricity Rear Bldg. (50% Street & 50% Water)
 Water Dept's Gas (10% Adm., 10% Prod., 70% Dist. & 10% Sewer)
 PW's Water Service Front Building (40% Street, 40% Water, & 20% Building)
 PW's Gas Service (40% Street, 40% Water, & 20% Building)
 PW's Electricity Front Bldg. (40% Street, 40% Water, & 20% Building)
 PW's Copier Maintenance contract (40% Street, 40% Water, & 20% Building)
 PW's Internet (40% Street, 40% Water, & 20% Building)
 PW's Office Supplies and Telephone (25% Street, 25% Water, 25% Building & 25% Park)
 Uniform Expense is to be Split Per Payroll Splits
 Audit Fees (63% General Adm, 16% T-Tax, 21% Water Adm. of fee after \$175 Park, \$175 Health & \$175 Library)

Water & Sewer Fund
Payroll Detail
Administration

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
25% Wtr Ad	City Administrator - Stoll	\$ 36.28	\$ 37.37	\$ 37.37	\$ 19,432	\$ 19,432
30% Wtr Ad	PW's Director - Gray	\$ 33.73	\$ 34.74	\$ 34.74	\$ 21,678	\$ 21,678
25% Wtr Ad	Asst. PW's Director - Abrams	\$ 25.69	\$ 26.46	\$ 26.46	\$ 13,759	\$ 13,759
25% Wtr Ad	Foreman - Boyer	\$ 22.67	\$ 23.35	\$ 23.35	\$ 12,142	\$ 12,142
25% Wtr Ad	Financial Adm. Assistant - Guidicy	\$ 15.95	\$ 16.43	\$ 16.43	\$ 8,544	\$ 8,544
75% Wtr Ad	Utility Billing Clerk - Hyde	\$ 15.45	\$ 15.91	\$ 15.91	\$ 24,820	\$ 24,820
50% Wtr Ad	Clerk Typist - Murphy	\$ 11.33	\$ 11.67	\$ 11.67	\$ 12,137	\$ 12,137
50% Wtr Ad	Clerk Typist - NEW Part Time	\$ 10.30	\$ 10.61	\$ 10.61	\$ 7,724	\$ 7,724
50% Wtr Ad	Skilled - Labrayere	\$ 15.04	\$ 15.49	\$ 15.49	\$ 16,110	\$ 16,110
50% Wtr Ad	Skilled - Labrayere	\$ 1.38	\$ 1.70	\$ 1.70	\$ 1,768	\$ 1,768
70% Wtr Ad	Skilled - Dennis	\$ 14.60	\$ 15.04	\$ 15.04	\$ 21,898	\$ 21,898
70% Wtr Ad	Skilled - Dennis	\$ 1.22	\$ 1.57	\$ 1.57	\$ 2,286	\$ 2,286
70% Wtr Ad	Add'l Pay Water Meter Reader	\$ 1.68	\$ 2.38	\$ 2.38	\$ 3,465	\$ 3,465
70% Wtr Ad	Skilled - Tindall	\$ 14.17	\$ 14.60	\$ 14.60	\$ 21,258	\$ 21,258
70% Wtr Ad	Skilled - Tindall	\$ 1.00	\$ 1.37	\$ 1.37	\$ 1,995	\$ 1,995
35% Wtr Ad	Vehicle Maintenance - Ogle	\$ 18.07	\$ 18.61	\$ 18.61	\$ 13,548	\$ 13,548
35% Wtr Ad	Vehicle Maintenance - Ogle	\$ 0.81	\$ 0.91	\$ 0.91	\$ 662	\$ 662
40% Wtr Ad	Janitor - Hayes	\$ 10.65	\$ 10.97	\$ 10.97	\$ 4,564	\$ 4,564
	Merit				\$ 568	\$ 568
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 330	\$ 330
	SUBTOTAL				\$ 208,688	\$ 208,688
	Overtime				\$ 2,000	\$ 2,000
	TOTAL WATER ADMINISTRATION PAYROLL				\$ 210,688	\$ 210,688

Water & Sewer Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
501000 - 51000	Regular Salaries	\$ 151,578	\$ 147,819	\$ 167,035	\$ 203,548	\$ 130,228	\$ 208,688	\$ 208,688
501000 - 51100	Overtime	\$ 962	\$ 1,389	\$ 971	\$ 2,000	\$ 405	\$ 2,000	\$ 2,000
501000 - 51190	Other Personal Services	\$ 1,680	\$ -	\$ 1,656	\$ 1,700	\$ -	\$ 1,700	\$ 1,700
501000 - 51400	Legal Fees	\$ 2,815	\$ 2,915	\$ 12,940	\$ 3,000	\$ 1,870	\$ 3,000	\$ 3,000
501000 - 51450	Bank Fees (NID Portion)	\$ -	\$ 334	\$ 334	\$ 340	\$ 334	\$ 340	\$ 340
501000 - 51455	Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ 669	\$ 2,400	\$ 2,400
501000 - 51500	Engineering Fees	\$ 2,730	\$ -	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ 3,000
501000 - 51600	Auditing	\$ 3,488	\$ 3,657	\$ 2,513	\$ 2,513	\$ 2,513	\$ 2,800	\$ 2,800
501000 - 52000	Health Insurance	\$ 31,786	\$ 23,571	\$ 24,324	\$ 29,853	\$ 18,751	\$ 27,609	\$ 27,609
501000 - 52100	Life Insurance	\$ 432	\$ 409	\$ 455	\$ 722	\$ 371	\$ 702	\$ 702
501000 - 52200	Retirement	\$ 4,883	\$ 8,596	\$ 13,085	\$ 16,090	\$ 10,487	\$ 20,436	\$ 20,436
501000 - 52210	401A Match	\$ 2,122	\$ 2,493	\$ 2,900	\$ 4,088	\$ 2,117	\$ 4,196	\$ 4,196
501000 - 52300	Social Security	\$ 10,894	\$ 10,660	\$ 12,007	\$ 15,725	\$ 9,761	\$ 16,118	\$ 16,118
501000 - 52400	Unemployment Compensation	\$ 250	\$ 6,500	\$ 1,102	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
501000 - 53100	Electricity	\$ 3,706	\$ 4,958	\$ 5,403	\$ 4,500	\$ 3,497	\$ 5,000	\$ 5,000
501000 - 53200	Gas or Heat	\$ 1,214	\$ 1,513	\$ 2,461	\$ 2,350	\$ 2,249	\$ 2,500	\$ 2,500
501000 - 53300	Bldg./Grounds Maintenance	\$ 1,742	\$ 2,721	\$ 333	\$ 2,500	\$ 718	\$ 1,000	\$ 1,000
501000 - 53500	Maintenance Supplies	\$ 692	\$ 1,095	\$ 1,423	\$ 1,500	\$ 1,358	\$ 1,700	\$ 1,700
501000 - 54000	Postage	\$ 11,569	\$ 11,474	\$ 13,757	\$ 15,000	\$ 9,369	\$ 15,000	\$ 15,000
501000 - 54200	Telephone	\$ 3,107	\$ 4,148	\$ 3,118	\$ 4,700	\$ 2,048	\$ 4,000	\$ 4,000
501000 - 54300	Office Supplies	\$ 2,453	\$ 2,750	\$ 2,742	\$ 3,000	\$ 1,626	\$ 3,150	\$ 3,150
501000 - 54400	Printing	\$ 2,586	\$ 2,525	\$ 2,084	\$ 4,000	\$ 842	\$ 3,000	\$ 3,000
501000 - 54500	Office Equipment Maint.	\$ 255	\$ 429	\$ 391	\$ 500	\$ 389	\$ 500	\$ 500
501000 - 54550	Maintenance Contracts	\$ 2,339	\$ 2,383	\$ 2,414	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
501000 - 55100	Gas, Oil & Antifreeze	\$ 2,115	\$ 3,448	\$ 3,563	\$ 4,200	\$ 2,450	\$ 4,500	\$ 4,500
501000 - 55350	Light Equipment Maint.	\$ 3,192	\$ 3,310	\$ 440	\$ 3,300	\$ 120	\$ 3,300	\$ 3,300
501000 - 56400	Uniform Expense	\$ 795	\$ 698	\$ 948	\$ 1,373	\$ 633	\$ 1,373	\$ 1,373
501000 - 56460	Safety Supplies	\$ 539	\$ 1,244	\$ 459	\$ 500	\$ 158	\$ 500	\$ 500
501000 - 57000	Dues Subscriptions	\$ 1,189	\$ 1,722	\$ 1,250	\$ 2,000	\$ 1,380	\$ 2,000	\$ 2,000
501000 - 57010	Training, Travel & Lodging	\$ 2,473	\$ 3,831	\$ 6,256	\$ 10,000	\$ 5,635	\$ 10,000	\$ 10,000
501000 - 57100	Advertising	\$ 692	\$ 510	\$ 1,140	\$ 1,100	\$ 949	\$ 1,100	\$ 1,100
501000 - 57200	Insurance/Bonds	\$ 11,047	\$ 12,390	\$ 13,886	\$ 19,050	\$ 12,214	\$ 21,400	\$ 21,400

Water & Sewer Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
501000 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ -	\$ -
501000 - 57340	Election Expenses	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ -	\$ -
501000 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ 466	\$ 11,069	\$ 11,069	\$ -	\$ -
501000 - 57999	Other Misc. Special Expenses	\$ 1,042	\$ 765	\$ 2,295	\$ -	\$ -	\$ -	\$ -
501000 - 59200	Building Improvements	\$ -	\$ -	\$ 1,923	\$ 2,500	\$ 1,145	\$ 2,500	\$ 2,500
501000 - 59400	Office Equipment	\$ 2,830	\$ 2,257	\$ -	\$ 5,000	\$ 615	\$ 5,000	\$ 5,000
501000 - 59600	Light Equipment	\$ -	\$ 14,000	\$ -	\$ 2,000	\$ 1,519	\$ 3,150	\$ 1,650
501000 - 59999	Other Capital Outlay	\$ -	\$ 1,698	\$ -	\$ 7,500	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 269,197	\$ 288,212	\$ 306,074	\$ 398,589	\$ 237,725	\$ 389,162	\$ 387,662
Total Operating Expenses		\$ 266,367	\$ 270,257	\$ 304,151	\$ 384,089	\$ 235,591	\$ 381,012	\$ 381,012
Total Capital Expenses		\$ 2,830	\$ 17,955	\$ 1,923	\$ 14,500	\$ 2,134	\$ 8,150	\$ 6,650
Totals		\$ 269,197	\$ 288,212	\$ 306,074	\$ 398,589	\$ 237,725	\$ 389,162	\$ 387,662
Operating % Increase Vs Last Year							-0.80%	-0.80%
Capital % Increase Vs Last Year							-43.79%	-54.14%
Total % Increase Vs Last Year							-2.37%	-2.74%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Administration

		<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>			
15 Year Plan Increments in total		\$ 8,089	\$ 8,089
Additional pay for water meter reader (continuation from last year)	70%	\$ 4,100	\$ 4,100
Total		\$ 12,189	\$ 12,189
<u>Building Improvements</u>			
Siding for Vehicle Maintenance Shed	50%	\$ 5,000	\$ 5,000
Total		\$ 5,000	\$ 5,000
<u>Office Equipment</u>			
Okidata Printer for water bills		\$ 1,200	\$ 1,200
File Cabinet (1 at \$300 plus 1/3 of 1 at \$300)		\$ 400	\$ 400
Paper shredder (1/4 of \$200)		\$ 50	\$ 50
Parking lot drop box		\$ 1,500	\$ -
Total		\$ 3,150	\$ 1,650
<u>Light Equipment</u>			
		\$ -	\$ -
Total		\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ 20,339	\$ 18,839

Water & Sewer Fund
Line Item Summary
Production

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Projected Expenditures 2007-2008</u>
Personal Services	\$ 15,293	\$ 15,873	\$ 16,002	\$ 19,338	\$ 8,083	\$ 19,799	\$ 19,799
Employee Benefits	\$ 4,726	\$ 4,330	\$ 4,943	\$ 5,640	\$ 2,964	\$ 6,199	\$ 6,199
Occupancy	\$ 30,599	\$ 36,293	\$ 22,327	\$ 37,900	\$ 15,101	\$ 38,250	\$ 38,250
Office Services	\$ 122	\$ 97	\$ 51	\$ 550	\$ 358	\$ 500	\$ 500
Travel & Mobile Equipment	\$ 3,408	\$ 4,836	\$ 4,540	\$ 6,200	\$ 2,364	\$ 6,200	\$ 6,200
Materials & Supplies	\$ 773	\$ 404	\$ 302	\$ 2,285	\$ 169	\$ 2,285	\$ 2,285
Special Expenses	\$ 15,716	\$ 13,748	\$ 10,250	\$ 14,200	\$ 5,892	\$ 13,800	\$ 13,800
Water Purchased	\$ 1,059,997	\$ 1,208,796	\$ 1,122,635	\$ 1,244,200	\$ 748,440	\$ 1,236,200	\$ 1,236,200
Capital Outlay	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 40,000	\$ -
TOTAL	\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,365,313	\$ 783,371	\$ 1,363,233	\$ 1,323,233
Total Operating Expenses	\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,330,313	\$ 783,371	\$ 1,323,233	\$ 1,323,233
Total Capital Expenses	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 40,000	\$ -
Totals	\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,365,313	\$ 783,371	\$ 1,363,233	\$ 1,323,233

Accounts Payable Notes:

Water Dept's Gas (10% Adm., 10% Prod., 70% Dist. & 10% Sewer)

Water & Sewer Fund
Payroll Detail
Production

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
15% Wtr-Pr	Foreman - Boyer	\$ 22.67	\$ 23.35	\$ 23.35	\$ 7,285	\$ 7,285
15% Wtr-Pr	Skilled - Tindall	\$ 14.17	\$ 14.60	\$ 14.60	\$ 4,555	\$ 4,555
15% Wtr-Pr	Skilled - Tindall	\$ 1.00	\$ 1.37	\$ 1.37	\$ 427	\$ 427
	Merit				\$ 32	\$ 32
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 12,299	\$ 12,299
	Overtime				\$ 7,500	\$ 7,500
	TOTAL WATER PRODUCTION PAYROLL				\$ 19,799	\$ 19,799

Water & Sewer Fund
Production

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
503120 - 51000	Regular Salaries	\$ 10,262	\$ 10,577	\$ 11,369	\$ 11,838	\$ 6,991	\$ 12,299	\$ 12,299
503120 - 51100	Overtime	\$ 5,031	\$ 5,296	\$ 4,633	\$ 7,500	\$ 1,092	\$ 7,500	\$ 7,500
503120 - 52000	Health Insurance	\$ 2,999	\$ 2,298	\$ 2,575	\$ 2,323	\$ 1,549	\$ 2,346	\$ 2,346
503120 - 52100	Life Insurance	\$ 31	\$ 32	\$ 34	\$ 46	\$ 24	\$ 48	\$ 48
503120 - 52200	Retirement	\$ 367	\$ 724	\$ 1,000	\$ 1,548	\$ 657	\$ 2,040	\$ 2,040
503120 - 52210	401A Match	\$ 192	\$ 122	\$ 135	\$ 243	\$ 138	\$ 250	\$ 250
503120 - 52300	Social Security	\$ 1,137	\$ 1,154	\$ 1,199	\$ 1,480	\$ 596	\$ 1,515	\$ 1,515
503120 - 53100	Electricity - Wells	\$ 30,202	\$ 35,518	\$ 21,268	\$ 28,250	\$ 11,436	\$ 28,250	\$ 28,250
503120 - 53310	Well Building Maintenance	\$ 397	\$ 775	\$ 1,059	\$ 9,850	\$ 3,665	\$ 10,000	\$ 10,000
503120 - 54200	Telephone	\$ 122	\$ 97	\$ 51	\$ 650	\$ 358	\$ 500	\$ 500
503120 - 55100	Gas, Oil & Antifreeze	\$ 1,784	\$ 2,812	\$ 3,889	\$ 4,200	\$ 2,272	\$ 4,200	\$ 4,200
503120 - 55350	Light Equipment Maint.	\$ 1,624	\$ 2,024	\$ 651	\$ 2,000	\$ 92	\$ 2,000	\$ 2,000
503120 - 56400	Uniform Expense	\$ 153	\$ 97	\$ 128	\$ 135	\$ 69	\$ 135	\$ 135
503120 - 56450	Tools	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503120 - 56460	Safety Supplies	\$ 37	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -
503120 - 56550	Chemicals	\$ 493	\$ 127	\$ 174	\$ 150	\$ 100	\$ 150	\$ 150
503120 - 58600	Pipes & Appurtenances	\$ 58	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
503120 - 57200	Insurance/Bonds	\$ 3,666	\$ 2,145	\$ 4,435	\$ 1,200	\$ 741	\$ -	\$ -
503120 - 57330	Grass & Weed Cutting	\$ 5,755	\$ 6,677	\$ 4,814	\$ 7,500	\$ 1,895	\$ 1,300	\$ 1,300
503120 - 57905	Well Maintenance & Repair	\$ 5,964	\$ 4,429	\$ 914	\$ 5,000	\$ 3,174	\$ 7,000	\$ 7,000
503120 - 57999	Other Misc. Special Exp.	\$ 331	\$ 497	\$ 87	\$ 500	\$ 82	\$ 5,000	\$ 5,000
503120 - 58000	JCWA Purchased Water	\$ 1,059,997	\$ 1,208,796	\$ 1,122,635	\$ 1,244,200	\$ 748,440	\$ 500	\$ 500
503120 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 1,236,200	\$ 1,236,200
							\$ 40,000	\$ -
TOTALS:		\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,365,313	\$ 783,371	\$ 1,363,233	\$ 1,323,233
Total Operating Expenses		\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,330,313	\$ 783,371	\$ 1,323,233	\$ 1,323,233
Total Capital Expenses		\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 40,000	\$ -
Totals		\$ 1,130,634	\$ 1,284,377	\$ 1,181,050	\$ 1,365,313	\$ 783,371	\$ 1,363,233	\$ 1,323,233
							Operating % Increase Vs Last Year	-0.53%
							Capital % Increase Vs Last Year	-100.00%
							Total % Increase Vs Last Year	-0.15%
								-3.06%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Production

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 519	\$ 519
Total	\$ 519	\$ 519
<u>Other Capital Outlay:</u>		
Generator for Well #10 (Note: \$35,000 was budgeted but not spent in 2006-2007)	\$ 40,000	\$ -
Total	\$ 40,000	\$ -
Total Capital	\$ 40,519	\$ 519

NOTE: Department Head requests that \$25,000 be set aside to repair Well #6 during the 2008-2009 fiscal year.

Five Year Capital Expenditure Plan:

<u>2008-2009</u>		
Repair Well # 6	\$ 50,000	

Water & Sewer Fund
Line Item Summary
Distribution

	Three Year History			Current Budget		Proposed Budget	
	Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Current Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Projected Expenditures 2007-2008
Personal Services	\$ 237,276	\$ 257,068	\$ 275,806	\$ 322,638	\$ 177,742	\$ 378,873	\$ 347,537
Employee Benefits	\$ 70,678	\$ 74,228	\$ 85,972	\$ 89,508	\$ 54,453	\$ 117,207	\$ 107,293
Occupancy	\$ 35,009	\$ 14,946	\$ 18,207	\$ 26,700	\$ 9,455	\$ 30,200	\$ 30,200
Office Services	\$ 398	\$ 2,018	\$ 188	\$ 550	\$ 109	\$ 500	\$ 500
Travel & Mobile Equipment	\$ 33,358	\$ 36,738	\$ 45,890	\$ 59,000	\$ 35,578	\$ 66,500	\$ 66,500
Materials & Supplies	\$ 55,606	\$ 51,400	\$ 122,099	\$ 190,400	\$ 187,709	\$ 215,050	\$ 214,600
Special Expenses	\$ 32,431	\$ 62,702	\$ 47,341	\$ 32,800	\$ 22,794	\$ 33,500	\$ 33,500
Capital Outlay	\$ 105,926	\$ 395,108	\$ 88,910	\$ 100,000	\$ 12,117	\$ 204,750	\$ 204,750
TOTAL	\$ 570,682	\$ 894,208	\$ 684,413	\$ 821,596	\$ 499,957	\$ 1,046,580	\$ 1,004,880
Total Operating Expenses	\$ 565,812	\$ 635,804	\$ 596,523	\$ 721,596	\$ 487,840	\$ 841,830	\$ 800,130
Total Capital Expenses	\$ 4,870	\$ 258,404	\$ 87,890	\$ 100,000	\$ 12,117	\$ 204,750	\$ 204,750
Totals	\$ 570,682	\$ 894,208	\$ 684,413	\$ 821,596	\$ 499,957	\$ 1,046,580	\$ 1,004,880

Accounts Payable Notes:

Water Dept.'s Gas (10% Adm., 10% Prod., 70% Dist., & 10% Sewer)
 Bank Fee's: Paying Agent & DNR Adm. Fee for 2001C

Water & Sewer Fund
Payroll Detail
Distribution

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2007-2008</u>	<u>Salary Approved 2007-2008</u>
15%	Wtr-Ds Asst. PW's Director - Abrams	\$ 25.69	\$ 26.46	\$ 26.46	\$ 8,256	\$ 8,256
40%	Wtr-Ds Foreman - Boyer	\$ 22.67	\$ 23.35	\$ 23.35	\$ 19,427	\$ 19,427
100%	Wtr-Ds Skilled - Vaughn	\$ 19.17	\$ 19.75	\$ 19.75	\$ 41,080	\$ 41,080
100%	Wtr-Ds Skilled - McFarland	\$ 17.43	\$ 17.95	\$ 17.95	\$ 37,336	\$ 37,336
100%	Wtr-Ds Skilled - Humphries	\$ 0.70	\$ 0.84	\$ 0.84	\$ 1,747	\$ 1,747
100%	Wtr-Ds Skilled - Humphries	\$ 16.92	\$ 17.43	\$ 17.43	\$ 36,254	\$ 36,254
100%	Wtr-Ds Skilled - Meese	\$ 0.90	\$ 1.08	\$ 1.08	\$ 2,246	\$ 2,246
100%	Wtr-Ds Skilled - Meese	\$ 15.49	\$ 15.95	\$ 15.95	\$ 33,176	\$ 33,176
30%	Wtr-Ds Skilled - Dennis	\$ 1.23	\$ 1.52	\$ 1.52	\$ 3,162	\$ 3,162
30%	Wtr-Ds Skilled - Dennis	\$ 14.60	\$ 15.04	\$ 15.04	\$ 9,385	\$ 9,385
30%	Wtr-Ds Add'l Pay Water Meter Reader	\$ 1.22	\$ 1.57	\$ 1.57	\$ 980	\$ 980
100%	Wtr-Ds Skilled - Krieg	\$ 1.68	\$ 2.38	\$ 2.38	\$ 1,485	\$ 1,485
100%	Wtr-Ds Skilled - Krieg	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
15%	Wtr-Ds Skilled - Tindall	\$ 1.22	\$ 1.57	\$ 1.57	\$ 3,266	\$ 3,266
15%	Wtr-Ds Skilled - Tindall	\$ 14.17	\$ 14.60	\$ 14.60	\$ 4,555	\$ 4,555
100%	Wtr-Ds Skilled - Odell	\$ 1.00	\$ 1.37	\$ 1.37	\$ 427	\$ 427
100%	Wtr-Ds Skilled - Odell	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100%	Wtr-Ds Skilled - Bridges	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100%	Wtr-Ds Skilled - Bridges	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100%	Wtr-Ds Laborer - New Employee	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100%	Wtr-Ds New - Summer Help (June, July & August-70 days)	n/a	\$ 12.06	n/a	\$ 25,085	\$ 25,085
		n/a	\$ 10.97	n/a	\$ 6,143	
	Merit					
	Safety Bonus				\$ 974	\$ 866
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 329,873	\$ 298,537
	Overtime				\$ 40,000	\$ 40,000
	TOTAL WATER DISTRIBUTION PAYROLL				\$ 369,873	\$ 338,537

**Water & Sewer Fund
Distribution**

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
503150 - 51000	Regular Salaries	\$ 212,775	\$ 231,341	\$ 254,858	\$ 273,638	\$ 161,715	\$ 323,730	\$ 298,537
503150 - 51100	Overtime	\$ 18,002	\$ 19,680	\$ 15,365	\$ 40,000	\$ 14,773	\$ 40,000	\$ 40,000
503150 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,143	\$ -
503150 - 51440	Mo. One Call Fee's	\$ 2,195	\$ 2,260	\$ 1,824	\$ 2,500	\$ 990	\$ 2,500	\$ 2,500
503150 - 51450	Bank & DNR Fee's - 2001C	\$ 4,304	\$ 3,787	\$ 3,759	\$ 6,500	\$ 264	\$ 6,500	\$ 6,500
503150 - 52000	Health Insurance	\$ 45,089	\$ 38,323	\$ 43,596	\$ 38,318	\$ 24,908	\$ 46,733	\$ 41,913
503150 - 52100	Life Insurance	\$ 650	\$ 714	\$ 778	\$ 767	\$ 478	\$ 1,254	\$ 1,152
503150 - 52200	Retirement	\$ 6,368	\$ 15,209	\$ 20,717	\$ 25,092	\$ 15,238	\$ 37,465	\$ 34,870
503150 - 52210	401A Match	\$ 997	\$ 948	\$ 568	\$ 1,342	\$ 718	\$ 3,459	\$ 3,459
503150 - 52300	Social Security	\$ 17,574	\$ 19,034	\$ 20,313	\$ 23,994	\$ 13,111	\$ 28,296	\$ 25,899
503150 - 53100	Electricity - Booster	\$ 8,787	\$ 7,076	\$ 4,281	\$ 7,500	\$ 2,816	\$ 7,500	\$ 7,500
503150 - 53200	Gas or Heat	\$ 769	\$ 565	\$ 766	\$ 200	\$ 138	\$ 1,200	\$ 1,200
503150 - 53300	Bldg./Grounds Maintenance	\$ 233	\$ 184	\$ 120	\$ 1,600	\$ 1,355	\$ 1,500	\$ 1,500
503150 - 53340	Tank Maintenance	\$ 20,540	\$ 7,121	\$ 5,200	\$ 7,500	\$ 3,308	\$ 10,000	\$ 10,000
503150 - 53345	Booster Maintenance	\$ 4,680	\$ -	\$ 7,840	\$ 10,000	\$ 1,838	\$ 10,000	\$ 10,000
503150 - 54200	Telephone	\$ 398	\$ 410	\$ 188	\$ 550	\$ 109	\$ 500	\$ 500
503150 - 54550	Maintenance Contracts	\$ -	\$ 1,608	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 55100	Gas, Oil & Antifreeze	\$ 14,491	\$ 22,214	\$ 25,513	\$ 30,000	\$ 17,397	\$ 32,500	\$ 32,500
503150 - 55200	Tires	\$ 1,347	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 55350	Light Equipment Maint.	\$ 7,571	\$ 3,589	\$ 5,659	\$ 12,000	\$ 5,522	\$ 12,000	\$ 12,000
503150 - 55400	Heavy Equipment Maint.	\$ 7,370	\$ 9,550	\$ 14,101	\$ 15,000	\$ 11,420	\$ 20,000	\$ 20,000
503150 - 55500	Equipment Rental	\$ 2,579	\$ 1,068	\$ 617	\$ 2,000	\$ 1,239	\$ 2,000	\$ 2,000
503150 - 56250	Meter New & Replacement	\$ 19,780	\$ 19,659	\$ 36,654	\$ 102,600	\$ 102,690	\$ 100,000	\$ 100,000
503150 - 56400	Uniform Expense	\$ 2,087	\$ 2,240	\$ 3,348	\$ 3,600	\$ 2,762	\$ 4,050	\$ 3,600
503150 - 56450	Tools	\$ 4,824	\$ 3,499	\$ 4,822	\$ 5,000	\$ 4,955	\$ 5,000	\$ 5,000
503150 - 56460	Safety Supplies	\$ 2,078	\$ 3,428	\$ 2,379	\$ 3,100	\$ 3,268	\$ 5,000	\$ 5,000
503150 - 56650	Rock	\$ 4,607	\$ 2,982	\$ 2,364	\$ 5,000	\$ 1,143	\$ 6,000	\$ 6,000
503150 - 56692	Fire Hydrants	\$ 3,806	\$ 3,304	\$ 8,749	\$ 20,000	\$ 18,915	\$ 20,000	\$ 20,000
503150 - 56695	Water Mains	\$ 12,527	\$ 10,005	\$ 42,433	\$ 25,000	\$ 17,526	\$ 25,000	\$ 25,000
503150 - 56696	Water Service Maintenance	\$ 3,760	\$ 4,110	\$ 19,095	\$ 26,100	\$ 36,450	\$ 50,000	\$ 50,000
503150 - 56999	Other Materials & Supplies	\$ 2,137	\$ 2,173	\$ 2,255	\$ -	\$ -	\$ -	\$ -
503150 - 57200	Insurance/Bonds	\$ 30,314	\$ 59,956	\$ 44,392	\$ 26,800	\$ 17,183	\$ 27,500	\$ 27,500
503150 - 57999	Other Misc. Special Expenses	\$ 2,117	\$ 2,746	\$ 2,949	\$ 6,000	\$ 5,611	\$ 6,000	\$ 6,000
503150 - 59530	Water Mains (see 56695)	\$ 7,523	\$ 13,904	\$ 732	\$ -	\$ -	\$ -	\$ -
503150 - 59540	New Services (see 56696)	\$ 72,095	\$ 33,256	\$ 96	\$ -	\$ -	\$ -	\$ -
503150 - 59550	Fire Hydrants-New (see 56692)	\$ 6,405	\$ 7,365	\$ 192	\$ -	\$ -	\$ -	\$ -
503150 - 59560	Water Meters-New (see 56250)	\$ 15,033	\$ 82,179	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 59600	Light Equipment	\$ 4,870	\$ 38,304	\$ 17,890	\$ -	\$ -	\$ -	\$ -
503150 - 59700	Heavy Equipment	\$ -	\$ 70,301	\$ 70,000	\$ -	\$ -	\$ 4,750	\$ 4,750
503150 - 59999	Other Capital Outlay	\$ -	\$ 149,799	\$ -	\$ 100,000	\$ 12,117	\$ 200,000	\$ 200,000
TOTALS:		\$ 670,682	\$ 894,208	\$ 684,413	\$ 821,596	\$ 499,957	\$ 1,046,580	\$ 1,004,880

Water & Sewer Fund
Distribution

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
	Total Operating Expenses	\$ 565,812	\$ 635,804	\$ 596,523	\$ 721,596	\$ 487,840	\$ 841,830	\$ 800,130
	Total Capital Expenses	\$ 4,870	\$ 258,404	\$ 87,890	\$ 100,000	\$ 12,117	\$ 204,750	\$ 204,750
	Totals	\$ 570,682	\$ 894,208	\$ 684,413	\$ 821,596	\$ 499,957	\$ 1,046,580	\$ 1,004,880
							Operating % Increase vs Last Year	16.66%
							Capital % Increase vs Last Year	104.75%
							Total % Increase vs Last Year	27.38%
								10.88%
								22.31%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Distribution

		<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
<u>Personnel (includes benefits):</u>			
15 Year Plan Increments in total			
Additional pay for water meter reader (continuation from last year)		\$ 14,853	\$ 14,853
New Employee w/Benefits and Uniforms	30%	\$ 1,757	\$ 1,757
Part Time employee (June, July, August - 70 days @ 8 hrs/day)	100%	\$ 35,087	\$ -
	100%	\$ 6,613	\$ -
Total		\$ 58,310	\$ 16,610
<u>Light Equipment:</u>			
Line Locator			
Shoring Equipment required by MIRMA		\$ 3,500	\$ 3,500
	25%	\$ 1,250	\$ 1,250
Total		\$ 4,750	\$ 4,750
<u>Other Capital Outlay</u>			
Move water lines before N. 5th and Mill Street's reconstruction			
Paint inside elevated water tower on Scenic		\$ 150,000	\$ 150,000
Cap tank at Pounds Road		\$ 40,000	\$ 40,000
		\$ 10,000	\$ 10,000
Total		\$ 200,000	\$ 200,000
Total Capital Outlay		\$ 263,060	\$ 221,360

NOTE: Request to have \$75,000 transferred to reserve to build a new North Mill Water Tower with estimated cost of \$700,000.

Five Year Capital Expenditure Plan:
2008-2009

Put in reserve for North Mill Water Tower			
New Backhoe		\$ 75,000	
2009-2010		\$ 85,000	
Pick-up Truck			
Put in reserve for North Mill Water Tower		\$ 20,000	
		\$ 75,000	

Water & Sewer Fund
Line Item Summary
Collection & Treatment

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Projected Expenditures 2007-2008</u>
Personal Services	\$ 200,561	\$ 256,165	\$ 233,178	\$ 284,035	\$ 142,887	\$ 270,898	\$ 270,898
Employee Benefits	\$ 52,051	\$ 63,288	\$ 56,886	\$ 82,576	\$ 43,272	\$ 81,325	\$ 81,325
Occupancy	\$ 56,581	\$ 86,465	\$ 84,750	\$ 115,000	\$ 69,387	\$ 130,600	\$ 130,600
Office Services	\$ 1,511	\$ 1,555	\$ 1,422	\$ 1,800	\$ 949	\$ 1,800	\$ 1,800
Travel & Mobile Equipment	\$ 6,235	\$ 9,187	\$ 32,268	\$ 19,000	\$ 6,008	\$ 18,200	\$ 18,200
Materials & Supplies	\$ 1,759	\$ 4,130	\$ 4,183	\$ 9,105	\$ 3,283	\$ 9,105	\$ 9,105
Special Expenses	\$ 302,295	\$ 282,851	\$ 278,944	\$ 340,390	\$ 172,673	\$ 883,656	\$ 883,656
Capital Outlay	\$ 51,713	\$ 63,175	\$ 191,229	\$ 171,000	\$ 24,251	\$ 206,864	\$ 206,864
TOTAL	\$ 672,706	\$ 766,816	\$ 882,860	\$ 1,022,906	\$ 462,710	\$ 1,602,448	\$ 1,602,448
Total Operating Expenses	\$ 620,993	\$ 703,641	\$ 691,631	\$ 851,906	\$ 438,459	\$ 1,395,584	\$ 1,395,584
Total Capital Expenses	\$ 51,713	\$ 63,175	\$ 191,229	\$ 171,000	\$ 24,251	\$ 206,864	\$ 206,864
Totals	\$ 672,706	\$ 766,816	\$ 882,860	\$ 1,022,906	\$ 462,710	\$ 1,602,448	\$ 1,602,448

Accounts Payable Notes:

Water Dept.'s Gas (10% Adm., 10% Prod., 70% Dist. & 10% Sewer)

Water & Sewer Fund
Payroll Detail
Collection & Treatment

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2005-2006</u>	<u>Salary Approved 2005-2006</u>
10% Wtr-Co	PW's Director - Gray	\$ 33.73	\$ 34.74	\$ 34.74	\$ 7,226	\$ 7,226
10% Wtr-Co	Asst. PW's Director - Abrams	\$ 25.69	\$ 26.46	\$ 26.46	\$ 5,504	\$ 5,504
20% Wtr-Co	Foreman - Boyer	\$ 22.67	\$ 23.35	\$ 23.35	\$ 9,714	\$ 9,714
25% Wtr-Co	Utility Billing Clerk - Hyde	\$ 15.45	\$ 15.91	\$ 15.91	\$ 8,273	\$ 8,273
50% Wtr-Co	Skilled - Labrayere	\$ 15.04	\$ 15.49	\$ 15.49	\$ 16,110	\$ 16,110
50% Wtr-Co	Skilled - Labrayere	\$ 1.38	\$ 1.70	\$ 1.70	\$ 1,768	\$ 1,768
100% Wtr-Co	Skilled - Ruble	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Wtr-Co	Skilled - Ruble	\$ 0.33	\$ 0.69	\$ 0.69	\$ 1,435	\$ 1,435
100% Wtr-Co	Skilled - Troquille	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Wtr-Co	Skilled - Troquille	\$ -	\$ 0.34	\$ 0.34	\$ 707	\$ 707
	Merit				\$ 341	\$ 341
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 111,814	\$ 111,814
	Overtime				\$ 25,000	\$ 25,000
	TOTAL COLLECTION & TREATMENT PAYROLL				\$ 136,814	\$ 136,814
100% Wtr-TP	David Smith	\$ 22.54	\$ 23.22	\$ 23.22	\$ 48,298	\$ 48,298
100% Wtr-TP	Steward	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
100% Wtr-TP	Amsden	\$ 14.17	\$ 14.60	\$ 14.60	\$ 30,368	\$ 30,368
	Merit				\$ 325	\$ 325
	No Sick Leave Bonus				\$ 275	\$ 275
	SUBTOTAL				\$ 109,634	\$ 109,634
	Overtime				\$ 3,950	\$ 3,950
*****	TOTAL TREATMENT PLANT SALARIES				\$ 113,584	\$ 113,584

***** Treatment Plant Salaries are paid 100% initially by Festus and then reimbursed 100% from Crystal City. The Sewage Commission then bills Festus 60% of Salaries & Benefits.

Water & Sewer Fund
Collection & Treatment

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
503400 - 51000	Regular Salaries	\$ 80,281	\$ 119,413	\$ 98,301	\$ 106,877	\$ 64,037	\$ 111,814	\$ 111,814
503400 - 51050	Treatment Plant Salaries	\$ 96,472	\$ 99,258	\$ 93,803	\$ 133,658	\$ 63,279	\$ 109,634	\$ 109,634
503400 - 51100	Overtime	\$ 5,536	\$ 11,835	\$ 16,691	\$ 20,000	\$ 12,431	\$ 25,000	\$ 25,000
503400 - 51150	Treatment Plant Overtime	\$ 2,540	\$ 6,043	\$ 3,633	\$ 3,000	\$ 2,110	\$ 3,950	\$ 3,950
503400 - 51450	Bank & DNR Fee's - 2002B	\$ 15,732	\$ 19,616	\$ 20,750	\$ 20,500	\$ 1,030	\$ 20,500	\$ 20,500
503400 - 52000	Health Insurance	\$ 30,889	\$ 30,519	\$ 23,339	\$ 36,404	\$ 19,319	\$ 31,656	\$ 31,656
503400 - 52100	Life Insurance	\$ 568	\$ 600	\$ 539	\$ 930	\$ 414	\$ 851	\$ 851
503400 - 52200	Retirement	\$ 5,865	\$ 12,541	\$ 14,975	\$ 21,084	\$ 11,228	\$ 25,792	\$ 25,792
503400 - 52210	401A Match	\$ 904	\$ 1,953	\$ 2,249	\$ 3,997	\$ 1,780	\$ 3,869	\$ 3,869
503400 - 52300	Social Security	\$ 13,825	\$ 17,675	\$ 15,784	\$ 20,161	\$ 10,531	\$ 19,157	\$ 19,157
503400 - 53100	Electricity	\$ 28,069	\$ 30,248	\$ 64,109	\$ 75,000	\$ 45,625	\$ 75,000	\$ 75,000
503400 - 53200	Natural Gas	\$ -	\$ -	\$ 378	\$ -	\$ 347	\$ 600	\$ 600
503400 - 53320	Lift Station Maintenance	\$ 19,929	\$ 27,458	\$ 6,454	\$ 20,000	\$ 6,143	\$ 30,000	\$ 30,000
503400 - 53335	Sewer Main Maintenance	\$ 8,583	\$ 28,759	\$ 13,809	\$ 20,000	\$ 17,272	\$ 25,000	\$ 25,000
503400 - 54200	Telephone	\$ 1,511	\$ 1,555	\$ 1,422	\$ 1,800	\$ 949	\$ 1,800	\$ 1,800
503400 - 55100	Gas, Oil & Antifreeze	\$ 2,067	\$ 3,130	\$ 5,613	\$ 6,000	\$ 2,484	\$ 5,200	\$ 5,200
503400 - 55350	Light Equipment Maint.	\$ 3,254	\$ 2,093	\$ 811	\$ 3,000	\$ 230	\$ 3,000	\$ 3,000
503400 - 55400	Heavy Equipment Maint.	\$ 914	\$ 3,964	\$ 25,844	\$ 10,000	\$ 3,294	\$ 10,000	\$ 10,000
503400 - 56400	Uniform Expense	\$ 577	\$ 1,164	\$ 1,551	\$ 1,305	\$ 916	\$ 1,305	\$ 1,305
503400 - 56450	Tools	\$ 88	\$ 356	\$ 899	\$ 1,000	\$ 475	\$ 1,000	\$ 1,000
503400 - 56460	Safety Supplies	\$ 225	\$ 1,890	\$ 707	\$ 1,000	\$ 382	\$ 1,000	\$ 1,000
503400 - 56550	Chemicals	\$ 238	\$ -	\$ -	\$ 5,000	\$ 931	\$ 5,000	\$ 5,000
503400 - 56600	Pipes & Appurtenances	\$ 340	\$ 382	\$ -	\$ 300	\$ 35	\$ 300	\$ 300
503400 - 56650	Rock	\$ 291	\$ 338	\$ 1,026	\$ 500	\$ 544	\$ 500	\$ 500
503400 - 57100	Advertising	\$ 34	\$ 40	\$ -	\$ 100	\$ -	\$ 100	\$ 100
503400 - 57200	Insurance/Bonds	\$ 14,051	\$ 31,733	\$ 35,123	\$ 20,200	\$ 11,340	\$ 36,200	\$ 36,200
503400 - 57300	Treatment Plant Operation	\$ 230,678	\$ 204,341	\$ 200,209	\$ 293,090	\$ 142,731 ****	\$ 811,356	\$ 811,356
503400 - 57301	Ashford Treatment Plant	\$ 14,696	\$ 11,704	\$ 7,876	\$ -	\$ -	\$ -	\$ -
503400 - 57302	Greenbrier Treatment Plant	\$ 7,894	\$ 5,176	\$ 4,252	\$ -	\$ -	\$ -	\$ -
503400 - 57303	Lambert Lagoon	\$ 430	\$ -	\$ 360	\$ 1,000	\$ 100	\$ 10,000	\$ 10,000
503400 - 57306	Northwood Treatment Plant	\$ 9,058	\$ 2,509	\$ -	\$ -	\$ -	\$ -	\$ -
503400 - 57308	Tanglewood Treatment Plant	\$ 6,034	\$ 10,884	\$ 16,037	\$ -	\$ -	\$ -	\$ -
503400 - 57311	WCP Treatment Plant	\$ 11,589	\$ 5,590	\$ 6,795	\$ -	\$ -	\$ -	\$ -
503400 - 57330	Grass & Weed Cutting	\$ 7,383	\$ 7,310	\$ 5,461	\$ 15,000	\$ 14,813	\$ 15,000	\$ 15,000
					\$ 8,500	\$ 2,671	\$ 8,500	\$ 8,500

**** Includes disinfection plant cost of \$500,000

Water & Sewer Fund
Collection & Treatment

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
503400 - 57999	Other Misc. Special Exp.	\$ 448	\$ 3,564	\$ 2,831	\$ 2,500	\$ 1,018	\$ 2,500	\$ 2,500
503400 - 59300	Capital Improvements	\$ -	\$ 38,437	\$ 188,642	\$ 100,000	\$ -	\$ 125,000	\$ 125,000
503400 - 59525	Sewer Line Extensions	\$ 3,682	\$ 7,874	\$ 236	\$ -	\$ 4,092	\$ -	\$ -
503400 - 59600	Light Equipment	\$ 31,167	\$ -	\$ -	\$ 14,000	\$ 3,295	\$ 65,000	\$ 65,000
503400 - 59700	Heavy Equipment	\$ 16,864	\$ 16,864	\$ 2,351	\$ 17,000	\$ 16,864	\$ 16,864	\$ 16,864
503400 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
TOTALS:		\$ 672,708	\$ 766,816	\$ 882,860	\$ 1,022,906	\$ 462,710	\$ 1,602,448	\$ 1,602,448
Total Operating Expenses		\$ 620,993	\$ 703,641	\$ 691,631	\$ 851,906	\$ 438,459	\$ 1,395,584	\$ 1,395,584
Total Capital Expenses		\$ 51,713	\$ 63,175	\$ 191,229	\$ 171,000	\$ 24,251	\$ 206,864	\$ 206,864
Totals		\$ 672,706	\$ 766,816	\$ 882,860	\$ 1,022,906	\$ 462,710	\$ 1,602,448	\$ 1,602,448
Operating % Increase vs Last Year							63.82%	63.82%
Capital % Increase vs Last Year							20.97%	20.97%
Total % Increase vs Last Year							56.66%	56.66%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

	<u>Dept. Head</u> <u>Request</u> <u>2007-2008</u>	<u>Capital</u> <u>Approved</u> <u>2007-2008</u>
Personnel (includes benefits):		
15 Year Plan Increments in total	\$ 3,789	\$ 3,789
Total	\$ 3,789	\$ 3,789
Capital Improvements		
Line Sewer Main	\$ 125,000	\$ 125,000
Total	\$ 125,000	\$ 125,000
Light Equipment		
3/4 Ton Pick-up Truck	\$ 20,000	\$ 20,000
Jetter	\$ 45,000	\$ 45,000
Total	\$ 65,000	\$ 65,000
Heavy Equipment		
Place money in reserve for Vac truck to be purchased in 2008-09	\$ 110,000	
Place money in reserve for S.C.A.D.A. System to be purchased in 2008-09	\$ 50,000	
1994 Sewer Vac Truck Principal/Interest Payment	75% \$ 16,864	\$ 16,864
Total	\$ 16,864	\$ 16,864
Other Capital Outlay		
	\$ -	\$ -
Total	\$ -	\$ -
Total Capital Outlay	\$ 210,653	\$ 210,653

NOTE: During the budget year approximately \$500,000 will be paid for our share of the new disinfection system, this is in the Treatment Plant Expense line.

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

Five Year Capital Expenditure Plan:

2008-2009

Sewer Vac Truck (\$110,000 placed in reserve in 2007-2008)	66.67%	\$	220,000
Line Sewer Main		\$	125,000
S.C.A.D.A. System (\$50,000 placed in reserve in 2007-2008)		\$	100,000
Place \$85,000 in reserve for a new backhoe		\$	

2009-2010

Line Sewer Main		\$	125,000
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2010-2011

Line Sewer Main		\$	125,000
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2011-2012

Line Sewer Main		\$	135,000
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2012-2013

Line Sewer Main		\$	135,000
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Water & Sewer Fund
Debt Service

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
503800 - 59021	2003 Amort of Cost of Issuance	\$ 2,922	\$ 2,922	\$ 2,922	\$ 2,922	\$ 1,948	\$ 2,922	\$ 2,922
503800 - 59113	2001C Amort of Premium	\$ (3,676)	\$ (3,676)	\$ (3,676)	\$ (3,676)	\$ (2,451)	\$ (3,676)	\$ (3,676)
503800 - 59114	2001C Amort Cost of Issue.	\$ 2,147	\$ 2,147	\$ 2,147	\$ 2,147	\$ 1,432	\$ 2,147	\$ 2,147
503800 - 59117	2002B Amort of Premium	\$ (8,489)	\$ (8,489)	\$ (8,489)	\$ (8,489)	\$ (5,660)	\$ (8,489)	\$ (8,489)
503800 - 59118	2002B Amort of Cost of Issue.	\$ 3,483	\$ 3,483	\$ 3,483	\$ 3,483	\$ 2,322	\$ 3,483	\$ 3,483
503800 - 59119	2003 Amort of Deferred Charges	\$ 14,432	\$ 14,432	\$ 14,432	\$ 14,432	\$ 9,621	\$ 14,432	\$ 14,432
503800 - 59120	2003 Amort of Bond Premium	\$ 5,020	\$ 5,020	\$ 5,020	\$ 5,020	\$ 3,347	\$ 5,020	\$ 5,020
503800 - 59121	2002 NID Amort of COI	\$ 668	\$ 668	\$ 668	\$ 668	\$ 445	\$ 668	\$ 668
503800 - 59122	2005 COP Amort of UD	\$ -	\$ -	\$ 502	\$ 669	\$ 446	\$ 669	\$ 669
503800 - 58123	2005 COP Amort of COI	\$ -	\$ -	\$ 889	\$ 1,241	\$ 790	\$ 1,241	\$ 1,241
503800 - 59832	NID GO Bond Principal	\$ -	\$ 8,343	\$ 9,734	\$ 9,734	\$ 9,734	\$ 9,734	\$ 9,734
503800 - 59833	NID GO Bond Interest	\$ 11,860	\$ 11,735	\$ 11,454	\$ 11,133	\$ 5,649	\$ 10,748	\$ 10,748
503800 - 59872	Sp. Assmt. Bond Pounds - Int	\$ 10,546	\$ 9,008	\$ 7,388	\$ 5,683	\$ 5,682	\$ 3,886	\$ 3,886
503800 - 59873	Sp. Assmt. Bond Pounds - Pr	\$ 28,911	\$ 30,449	\$ 32,069	\$ 33,775	\$ 33,775	\$ 35,572	\$ 35,572
503800 - 59882	2005 COP - Interest	\$ -	\$ -	\$ 22,159	\$ 43,723	\$ 22,159	\$ 42,448	\$ 42,448
503800 - 59883	2005 COP - Principal	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000
503800 - 59890	Revenue Bond Interest	\$ 133,250	\$ 112,939	\$ 105,197	\$ 97,304	\$ 48,652	\$ 88,955	\$ 88,955
503800 - 59891	Revenue Bond Principal	\$ 240,000	\$ 255,000	\$ 260,000	\$ 275,000	\$ -	\$ 285,000	\$ 285,000
503800 - 59975	Festus 2001C Principal	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
503800 - 59976	Festus 2001C Interest	\$ 93,788	\$ 93,038	\$ 92,138	\$ 90,638	\$ 45,319	\$ 89,138	\$ 89,138
503800 - 59977	2002B SRF Principal	\$ 5,000	\$ 60,000	\$ 70,000	\$ 80,000	\$ -	\$ 175,000	\$ 175,000
503800 - 59978	2002B SRF Interest	\$ 176,432	\$ 176,330	\$ 174,905	\$ 173,050	\$ 86,525	\$ 170,650	\$ 170,650
TOTAL DEBT:		\$ 741,294	\$ 803,349	\$ 832,942	\$ 903,467	\$ 304,736	\$ 999,548	\$ 999,548
503800 - 60070	Transfers to Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 741,294	\$ 803,349	\$ 832,942	\$ 903,467	\$ 304,736	\$ 999,548	\$ 999,548

Maintena. Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>		
Budgeted Revenues/Transfers 2006-2007	\$ 184	\$ 184
Budgeted Expenditures/Transfers 2006-2007	\$ -	\$ -
Estimated Fund Balance September 30, 2007	\$ -	\$ -
Estimated Revenue 2007-2008	\$ 184	\$ 184
Transfers In:	\$ -	\$ -
Total Assets 2007-2008	<u>\$ 184</u>	<u>\$ 184</u>
Estimated Expenditures 2007-2008	\$ -	\$ -
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	<u>\$ -</u>	<u>\$ -</u>
Estimated Balance September 30, 2008	\$ -	\$ -
Total Liabilities & Fund Balance 2007-2008	<u>\$ 184</u>	<u>\$ 184</u>
Cash in Bank as of May 31, 2007		
Maint. Fund Money Market Acct.	\$ 184	
Maint. Fund Operating	\$ -	
Total Maint. Fund "Cash-n-Bank"	<u>\$ 184</u>	

This will be the fifth year that the General Fund will be transferring funds to cover the excess expenditures expected for this coming fiscal year plus an additional \$5,000.00 to reduce the prior years deficit.

NOTE: The Vehicle Maintenance Fund will probably be closed out at the end of the 2006-2007 Fiscal Year, unless there is a change in the current status.

Maintenance Fund Revenues

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
513100 - 43600	Intergovernmental Revenue	\$ 84,986	\$ 99,176	\$ 39,521	\$ -	\$ -	\$ -	\$ -
513100 - 48000	Misc. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		<u>\$ 84,986</u>	<u>\$ 99,176</u>	<u>\$ 39,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
513100- 49990	Transfers In	\$ 34,438	\$ 29,640	\$ 28,625	\$ -	\$ -	\$ -	\$ -
TOTALS		<u>\$ 119,424</u>	<u>\$ 128,816</u>	<u>\$ 68,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Maintenance Fund
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
Personal Services	\$ 36,410	\$ 37,569	\$ 7,757	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 8,389	\$ 9,170	\$ 2,772	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ 852	\$ 973	\$ 589	\$ -	\$ -	\$ -	\$ -
Office Services	\$ 498	\$ 630	\$ 149	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ 409	\$ 436	\$ 768	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 62,283	\$ 67,765	\$ 29,634	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 3,657	\$ 2,945	\$ 2,231	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -

Maintenance Fund
Payroll Detail

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2005-2006</u>	<u>Salary Approved 2005-2006</u>
100%						
100%						
	Merit				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				<u>\$ -</u>	<u>\$ -</u>
	Overtime				\$ -	\$ -
	TOTAL MAINTENANCE PAYROLL				<u>\$ -</u>	<u>\$ -</u>

Maintenance Fund Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
513100 - 51000	Regular Salaries	\$ 36,410	\$ 37,476	\$ 7,757	\$ -	\$ -	\$ -	\$ -
513100 - 51100	Overtime	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
513100 - 52000	Health Insurance	\$ 4,221	\$ 3,533	\$ 1,215	\$ -	\$ -	\$ -	\$ -
513100 - 52100	Life Insurance	\$ 108	\$ 111	\$ 38	\$ -	\$ -	\$ -	\$ -
513100 - 52200	Retirement	\$ 1,146	\$ 2,361	\$ 832	\$ -	\$ -	\$ -	\$ -
513100 - 52210	401A Match	\$ 129	\$ 291	\$ 94	\$ -	\$ -	\$ -	\$ -
513100 - 52300	Social Security	\$ 2,785	\$ 2,874	\$ 593	\$ -	\$ -	\$ -	\$ -
513100 - 53000	Water Service	\$ 13	\$ 22	\$ (15)	\$ -	\$ -	\$ -	\$ -
513100 - 53100	Electricity	\$ 358	\$ 384	\$ 88	\$ -	\$ -	\$ -	\$ -
513100 - 53200	Gas or Heat	\$ 481	\$ 507	\$ 307	\$ -	\$ -	\$ -	\$ -
513100 - 53300	Bldg./Grounds Maintenance	\$ -	\$ 60	\$ 209	\$ -	\$ -	\$ -	\$ -
513100 - 54200	Telephone	\$ 498	\$ 508	\$ 149	\$ -	\$ -	\$ -	\$ -
513100 - 54300	Office Supplies	\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -
513100 - 55100	Gas, Oil & Antifreeze	\$ 409	\$ 436	\$ 768	\$ -	\$ -	\$ -	\$ -
513100 - 55200	Tires Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513100 - 56400	Uniform Expense	\$ 259	\$ 290	\$ 58	\$ -	\$ -	\$ -	\$ -
513100 - 56450	Tools	\$ 518	\$ 406	\$ 279	\$ -	\$ -	\$ -	\$ -
513100 - 56500	Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513100 - 56510	Parts	\$ 60,490	\$ 66,190	\$ 28,721	\$ -	\$ -	\$ -	\$ -
513100 - 56999	Other Materials & Supplies	\$ 1,016	\$ 879	\$ 576	\$ -	\$ -	\$ -	\$ -
513100 - 57200	Insurance/Bonds	\$ 3,152	\$ 2,875	\$ 2,223	\$ -	\$ -	\$ -	\$ -
513100 - 57999	Other Misc. Special Expenses	\$ 505	\$ 70	\$ 8	\$ -	\$ -	\$ -	\$ -
513100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses		\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:		\$ 112,498	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -

Forfeiture and Summary

		Department Head Request 2007-2008	Budget Approved 2007-2008
Actual Fund Balance at September 30, 2006			
Budgeted Revenues/Transfers 2006-2007		\$ 5,415	\$ 5,415
Budgeted Expenditures/Transfers 2006-2007	AMENDED AMENDED	\$ 290	\$ 290
Estimated Fund Balance September 30, 2007		\$ 2,260	\$ 2,260
Estimated Revenue 2007-2008		\$ 3,445	\$ 3,445
Transfers In:		\$ -	\$ -
Total Assets 2007-2008		\$ -	\$ -
Estimated Expenditures 2007-2008		<u>\$ 3,445</u>	<u>\$ 3,445</u>
Transfers Out:		\$ 3,445	\$ 3,445
Estimated Encumbrances as of September 30, 2008		\$ -	\$ -
Total Liabilities 2007-2008		<u>\$ -</u>	<u>\$ -</u>
Estimated Balance September 30, 2008		\$ 3,445	\$ 3,445
Total Liabilities & Fund Balance 2007-2008		<u>\$ -</u>	<u>\$ -</u>
		<u>\$ 3,445</u>	<u>\$ 3,445</u>

Cash in Bank as of May 31, 2007

Forfeiture Fund Money Market Acct.	\$ 5,613
Forfeiture Fund Investments Out	\$ -
Total Forfeiture Fund "Cash-n-Bank"	<u>\$ 5,613</u>

Forfeiture Fund Revenue

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue</u> <u>2003-2004</u>	<u>Actual Revenue</u> <u>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	AMENDED <u>Budget</u> <u>2006-2007</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2007</u>	<u>Estimated</u> <u>Revenue</u> <u>2007-2008</u>	<u>Budgeted</u> <u>Revenue</u> <u>2007-2008</u>
561000 - 47000	Interest	\$ 566	\$ 513	\$ 774	290	\$ 198	\$ -	\$ -
561000 - 48000	Miscellaneous Income	\$ 16,302	\$ 53,378	\$ 5,505	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 16,868</u>	<u>\$ 53,891</u>	<u>\$ 6,279</u>	<u>\$ 290</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>

Forfeiture Fund Expenditures

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2003-2004</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>AMENDED Budget 2006-2007</u>	<u>Expenditures Through 5/31/2007</u>	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
561000 - 57010	Training Fees	\$ 3,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 57999	Other Misc. Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 59001	Donated Capital	\$ -	\$ 33,287	\$ 30,443	\$ 2,260	\$ -	\$ 3,445	\$ 3,445
561000 - 59600	Light Equipment	\$ -	\$ 9,582	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 59650	Automobiles	\$ 41,737	\$ 40,779	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 59651	Automobiles - Interest	\$ -	\$ 3,112	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 45,630	\$ 86,760	\$ 30,443	\$ 2,260	\$ -	\$ 3,445	\$ 3,445
561000 - 60060	Transfers Out to General	\$ 29,693.00	\$ 7,131	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 75,323	\$ 93,891	\$ 30,443	\$ 2,260	\$ -	\$ 3,445	\$ 3,445

Cops Gra. Fund Summary

	<u>Department Head Request 2007-2008</u>	<u>Budget Approved 2007-2008</u>
<u>Actual Fund Balance at September 30, 2006</u>		
Budgeted Revenues/Transfers 2006-2007	\$ -	\$ -
Budgeted Expenditures/Transfers 2006-2007	\$ -	\$ -
Estimated Fund Balance September 30, 2007	\$ -	\$ -
Estimated Revenue 2007-2008	\$ -	\$ -
Transfers In:	\$ -	\$ -
Total Assets 2007-2008	<u>\$ -</u>	<u>\$ -</u>
Estimated Expenditures 2007-2008	\$ -	\$ -
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2008	\$ -	\$ -
Total Liabilities 2007-2008	<u>\$ -</u>	<u>\$ -</u>
Estimated Balance September 30, 2008	\$ -	\$ -
Total Liabilities & Fund Balance 2007-2008	<u>\$ -</u>	<u>\$ -</u>

Cash in Bank as of May 31, 2007

Cops Grant Fund M/M Acct.	\$ -
Cops Grant Fund Operating Acct.	\$ -
Total Cops Grant Fund	<u>\$ -</u>

Cops Grant Fund Revenue

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue 2003-2004</u>	<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Current Budget 2006-2007</u>	<u>Revenues Through 5/31/2007</u>	<u>Estimated Revenue 2007-2008</u>	<u>Budgeted Revenue 2007-2008</u>
592100 - 43110	Cops Grant	\$ -	\$ 117,266	\$ 22,856	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE:	<u>\$ -</u>	<u>\$ 117,266</u>	<u>\$ 22,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
592100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	<u>\$ -</u>	<u>\$ 117,266</u>	<u>\$ 22,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Cops Grant Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2003-2004	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	AMENDED Budget 2006-2007	Expenditures Through 5/31/2007	Department Head Request 2007-2008	Budget Approved 2007-2008
592100 - 51190	Other Personal Services	\$ -	\$ 14,952	\$ 9,892	\$ -	\$ -	\$ -	\$ -
592100 - 54300	Office Supplies	\$ -	\$ -	\$ 11,964	\$ -	\$ -	\$ -	\$ -
592100 - 56999	Other Materials & Supplies	\$ -	\$ 15,175	\$ -	\$ -	\$ -	\$ -	\$ -
592100 - 57010	Travel, Training & Lodging	\$ -	\$ 39,199	\$ -	\$ -	\$ -	\$ -	\$ -
592100 - 59600	Light Equipment	\$ -	\$ 47,940	\$ 1,000	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ -</u>	<u>\$ 117,266</u>	<u>\$ 22,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>