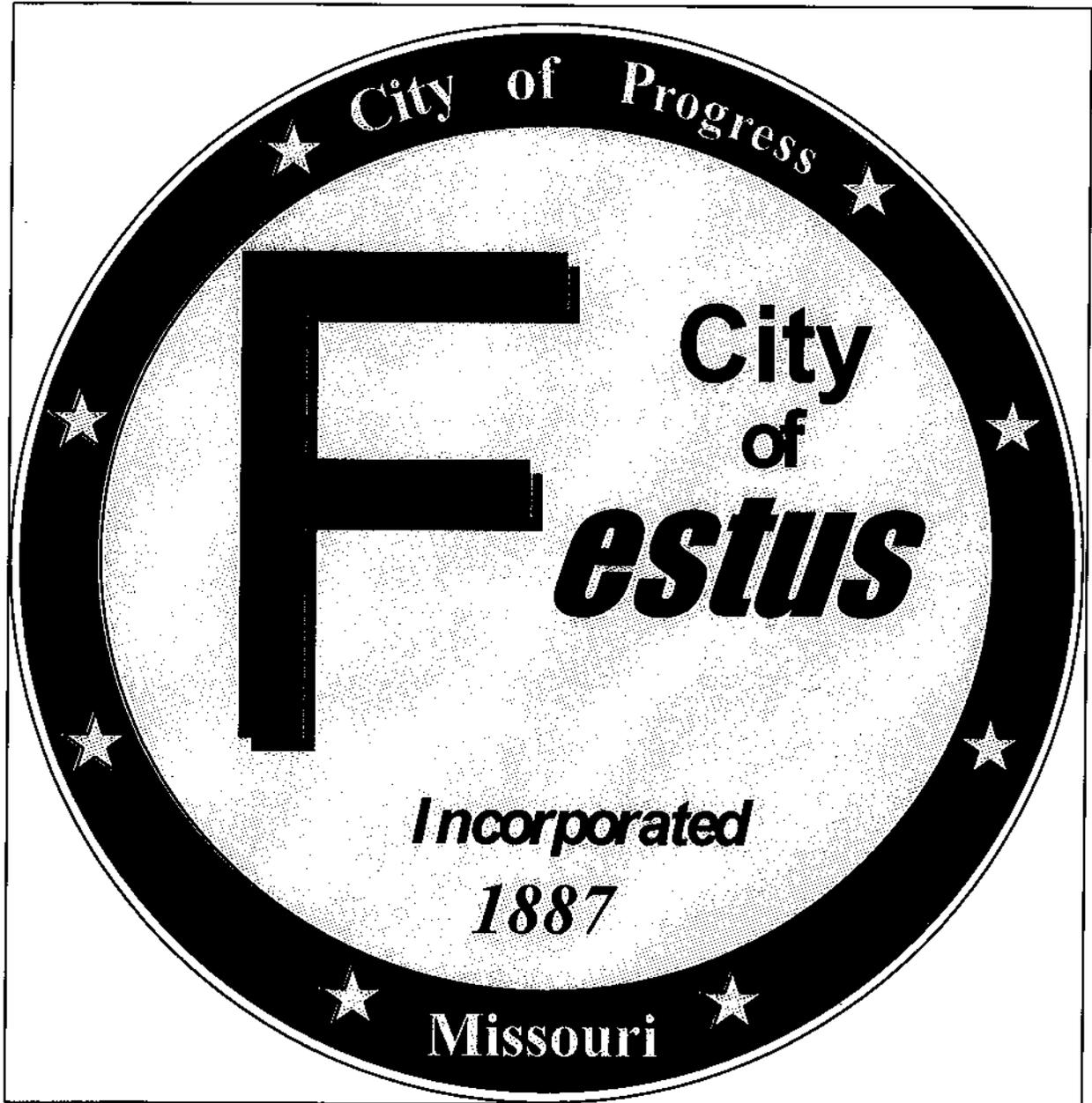


Annual Budget



Fiscal Year 2008-2009

City of Festus

Annual Budget Fiscal Year 2008-2009

Gene Doyle, Mayor

Ward 1

William Earl Cook
Paul Schaffer

Ward 2

George Vogt
Mark Potratz

Ward 3

Bobby Venz
Kevin Dennis

Ward 4

Terry Nicholson
Dale Persch

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, Administrative Coordinator

Brent Abrams, Deputy Public Works Director

Matt Clemens, Building Commissioner

Larry Crites, Park Superintendent

Lollie Gray, Head Librarian

Budget Summary - All Funds

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 13,781,035	\$ 13,781,035
<u>Deferred Revenue Available at County at the end of 9/30/07</u>	\$ 1,628,612	\$ 1,628,612
Budgeted Revenues/Transfers 2007-2008	\$ 16,776,192	\$ 16,776,192
<u>Budgeted Expenditures/Transfers 2007-2008</u>	<u>\$ 18,965,571</u>	<u>\$ 18,965,571</u>
Estimated Fund Balance September 30, 2008	<u>\$ 13,220,268</u>	<u>\$ 13,220,268</u>
Estimated Revenue 2008-2009	\$ 15,781,116	\$ 15,781,116
Transfers In:	\$ 1,403,856	\$ 1,403,856
Total Assets 2008-2009	<u>\$ 30,405,240</u>	<u>\$ 30,405,240</u>
Estimated Expenditures 2008-2009	\$ 18,442,201	\$ 18,031,701
Transfers Out:	\$ 1,403,856	\$ 1,403,856
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	<u>\$ 19,846,057</u>	<u>\$ 19,435,557</u>
<u>Estimated Balance September 30, 2009</u>	<u>\$ 10,559,183</u>	<u>\$ 10,969,683</u>
Total Liabilities & Fund Balance 2008-2009	<u>\$ 30,405,240</u>	<u>\$ 30,405,240</u>

Cash in Bank as of May 31, 2008 \$ 15,022,028 "All Funds"
 (Includes Investments)

Revenue - All Funds

Fund	Three Year History			Current Budget	Proposed Budget		
	Actual Revenue 2004-2006	Actual Revenue 2005-2006	Actual Revenue 2006-2007	AMENDED Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
General Fund	\$ 4,857,921	\$ 4,971,631	\$ 5,250,897	\$ 5,449,393	\$ 3,698,918	\$ 5,317,159	\$ 5,317,159
Health Fund	\$ 99,193	\$ 134,517	\$ 140,285	\$ 129,118	\$ 127,562	\$ 129,141	\$ 129,141
Library Fund	\$ 178,356	\$ 212,500	\$ 517,987	\$ 1,945,189	\$ 364,296	\$ 1,961,966	\$ 1,961,966
Park Fund	\$ 178,343	\$ 210,911	\$ 269,248	\$ 215,327	\$ 202,692	\$ 216,703	\$ 216,703
Tourism Tax Fund	\$ 69,658	\$ 73,962	\$ 86,508	\$ 72,000	\$ 58,404	\$ 72,000	\$ 72,000
Sales Tax Reimbursement Fund	\$ 197,909	\$ 264,776	\$ 267,748	\$ 277,000	\$ 151,722	\$ 277,000	\$ 277,000
Capital Reserve Fund	\$ 5,707	\$ 19,910	\$ 34,569	\$ 18,000	\$ 16,485	\$ 10,000	\$ 10,000
Law Enforcement Training Fund	\$ 6,626	\$ 6,721	\$ 5,477	\$ 6,000	\$ 568	\$ 4,050	\$ 4,050
LLEBG Grant	\$ 14,480	\$ -	\$ -	\$ 19,032	\$ 19,032	\$ 13,500	\$ 13,500
Public Works Fund	\$ 1,850	\$ 3,841	\$ 2,161	\$ 297	\$ 295	\$ -	\$ -
City Transportation Tax Fund	\$ 1,176,632	\$ 1,238,475	\$ 1,978,729	\$ 1,273,000	\$ 869,625	\$ 1,249,000	\$ 1,249,000
County Transportation Tax Fund	\$ 355,489	\$ 318,936	\$ 1,146,758	\$ 567,000	\$ 456,800	\$ 1,524,741	\$ 1,524,741
Levee/Stormwater Fund	\$ 593,820	\$ 609,860	\$ 701,679	\$ 658,000	\$ 440,072	\$ 644,000	\$ 644,000
Airport Fund	\$ 45,249	\$ 36,129	\$ 26,423	\$ 500	\$ 674	\$ 500	\$ 500
NID Assessment Fund	\$ 34,333	\$ 39,924	\$ 77,957	\$ 50,237	\$ 37,351	\$ 50,237	\$ 50,237
Capital Improvement Fund	\$ -	\$ -	\$ 306,349	\$ 631,000	\$ 429,673	\$ 632,700	\$ 632,700
Water & Sewer Fund	\$ 4,056,311	\$ 4,259,984	\$ 4,132,554	\$ 3,956,171	\$ 2,407,904	\$ 3,678,419	\$ 3,678,419
Vehicle Maintenance Fund	\$ 99,176	\$ 39,521	\$ 39,521	\$ -	\$ -	\$ -	\$ -
Federal Forfeiture Fund	\$ 53,891	\$ 6,279	\$ 282	\$ 783	\$ 778	\$ -	\$ -
Cops Grant Fund	\$ 117,266	\$ 22,856	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 12,142,190	\$ 12,470,733	\$ 14,984,952	\$ 15,268,047	\$ 9,282,851	\$ 15,781,116	\$ 15,781,116
** Transfer In:	\$ 545,196	\$ 645,285	\$ 582,142	\$ 1,508,145	\$ 453,821	\$ 1,403,856	\$ 1,403,856
TOTALS:	\$ 12,687,386	\$ 13,116,018	\$ 15,567,094	\$ 16,776,192	\$ 9,736,672	\$ 17,184,972	\$ 17,184,972

** Includes transfer to Long-Term Debt

Expenditures - All Funds

<u>Fund</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Expenditures Through 6/31/2008</u>	<u>Proposed Budget</u>	<u>Budget Approved 2008-2009</u>
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>		<u>Department Head Request 2008-2009</u>	
General Fund	\$ 4,695,087	\$ 4,855,115	\$ 4,977,486	\$ 5,572,508	\$ 3,617,189	\$ 6,388,199	\$ 6,118,888
Health Fund	\$ 89,919	\$ 133,781	\$ 137,376	\$ 128,153	\$ 59,386	\$ 128,206	\$ 127,447
Library Fund	\$ 196,454	\$ 202,026	\$ 604,513	\$ 1,946,794	\$ 544,983	\$ 2,045,661	\$ 2,037,264
Park Fund	\$ 505,980	\$ 469,697	\$ 515,660	\$ 553,597	\$ 311,334	\$ 647,736	\$ 625,703
Tourism Tax Fund	\$ 97,431	\$ 27,251	\$ 21,506	\$ 40,000	\$ 33,135	\$ 45,000	\$ 45,000
Sales Tax Reimbursement Fund	\$ -	\$ 360,269	\$ 273,400	\$ 277,000	\$ 221,286	\$ 277,000	\$ 277,000
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Training Fund	\$ 4,812	\$ 4,962	\$ 4,318	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
L.I.E.B.G. Fund	\$ 14,935	\$ -	\$ -	\$ 20,237	\$ 20,237	\$ 15,000	\$ 15,000
Public Works Fund	\$ 9,389	\$ 5,224	\$ 63,314	\$ 49,568	\$ 49,568	\$ 866	\$ 866
City Transportation Tax Fund	\$ 726,048	\$ 1,071,094	\$ 1,532,488	\$ 1,196,480	\$ 591,858	\$ 1,501,020	\$ 1,501,020
County Transportation Tax Fund	\$ 352,772	\$ 310,263	\$ 1,141,459	\$ 1,600,000	\$ 574,930	\$ 1,940,580	\$ 1,940,580
Levee/Stormwater Fund	\$ 23,832	\$ 112,158	\$ 172,095	\$ 678,699	\$ 68,776	\$ 551,178	\$ 551,178
Airport Fund	\$ 37,099	\$ 40,073	\$ 24,607	\$ 13,050	\$ 5,973	\$ 10,050	\$ 10,050
NID Assessment Fund	\$ 52,877	\$ 132,601	\$ 30,292	\$ 54,568	\$ 40,184	\$ 56,307	\$ 56,307
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fund	\$ 4,036,962	\$ 3,887,339	\$ 4,097,380	\$ 5,317,771	\$ 2,533,883	\$ 4,828,181	\$ 4,718,181
Vehicle Maintenance Fund	\$ 119,488	\$ 43,900	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Forfeiture Fund	\$ 86,760	\$ 30,443	\$ 2,260	\$ 3,003	\$ 3,003	\$ 1,217	\$ 1,217
Cops Grant Fund	\$ 117,266	\$ 22,856	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,167,111	\$ 11,709,052	\$ 13,598,154	\$ 17,457,426	\$ 8,681,725	\$ 18,442,201	\$ 18,031,701
Transfers Out:	\$ 545,196	\$ 645,285	\$ 525,909	\$ 1,508,145	\$ 453,821	\$ 1,403,856	\$ 1,403,856
TOTALS:	\$ 11,712,307	\$ 12,354,337	\$ 14,124,063	\$ 18,965,571	\$ 9,135,546	\$ 19,846,057	\$ 19,435,557

General Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 1,914,073	\$ 1,914,073
Budgeted Revenues/Transfers 2007-2008	\$ 5,569,393	\$ 5,569,393
Budgeted Expenditures/Transfers 2007-2008	\$ 5,684,008	\$ 5,684,008
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 1,799,458	\$ 1,799,458
Estimated Revenue 2008-2009	\$ 5,317,159	\$ 5,317,159
Transfers In:	\$ 331,150	\$ 331,150
<hr/>		
Total Assets 2008-2009	<u>\$ 7,447,767</u>	<u>\$ 7,447,767</u>
Estimated Expenditures 2008-2009	\$ 6,388,199	\$ 6,118,888
Transfers Out:	\$ 96,350	\$ 96,350
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
<hr/>		
Total Liabilities 2008-2009	<u>\$ 6,484,549</u>	<u>\$ 6,215,238</u>
Estimated Balance September 30, 2009	\$ 963,218	\$ 1,232,529
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ 7,447,767</u>	<u>\$ 7,447,767</u>

Cash in Bank as of May 31, 2008

General Fund Petty Cash	\$ 1,500	
General Fund Operating Acct.	\$ 7,857	
General Fund Payroll Acct.	\$ 10,000	
General Fund Money Market Acct.	\$ 350,400	
General Fund Investments Out	\$ 973,953	
Police Evidence Account	\$ 5,022	Restricted
Court - Bonds Acct.	\$ 66,606	Restricted
Court - Fines Acct.	\$ 25,134	Restricted
Court - Judicial Acct.	\$ 279	

Total General Fund "Cash-in-Bank" \$ 1,440,751

General 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 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	WAMENOR <u>Budget 2007-2008</u>	<u>Revenues Through 5/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>
010000 - 41000	Real Estate Taxes - Current	\$ 121,301	\$ 143,737	\$ 144,889	\$ 169,049	\$ 166,148	\$ 167,212	\$ 167,212
010000 - 41010	Real Estate Taxes - Prior	\$ 3,694	\$ 7,964	\$ 5,180	\$ 6,765	\$ 4,025	\$ 7,152	\$ 7,152
010000 - 41100	Personal Property Tax - Current	\$ 30,046	\$ 35,533	\$ 36,581	\$ 41,179	\$ 40,131	\$ 40,119	\$ 40,119
010000 - 41110	Personal Property Tax - Prior	\$ 4,691	\$ 5,807	\$ 5,700	\$ 4,634	\$ 4,774	\$ 4,610	\$ 4,610
010000 - 41200	Sur Tax	\$ 8,649	\$ 10,221	\$ 10,482	\$ 10,526	\$ 11,005	\$ 11,005	\$ 11,005
010000 - 41300	Financial Institution Tax	\$ 1,610	\$ 1,977	\$ 1,763	\$ 1,700	\$ 2,028	\$ 2,000	\$ 2,000
010000 - 42000	Sales Tax	\$ 2,291,680	\$ 2,244,715	\$ 2,458,049	\$ 2,435,500	\$ 1,642,970	\$ 2,400,000	\$ 2,400,000
010000 - 42100	911 Tax Receipts	\$ 59,925	\$ 56,387	\$ 57,897	\$ 74,500	\$ 46,081	\$ 90,000	\$ 90,000
010000 - 42200	State Gas Tax	\$ 280,564	\$ 275,109	\$ 281,769	\$ 275,000	\$ 182,891	\$ 272,200	\$ 272,200
010000 - 42210	Vehicle Sales Tax	\$ 69,995	\$ 57,604	\$ 78,329	\$ 67,200	\$ 37,608	\$ 57,500	\$ 57,500
010000 - 42220	Additional Motor Vehicle Fees	\$ 51,471	\$ 65,992	\$ 54,227	\$ 56,800	\$ 28,542	\$ 42,800	\$ 42,800
010000 - 42300	Railroad Utilities	\$ 4,627	\$ 3,978	\$ 5,593	\$ 5,285	\$ 5,563	\$ 7,494	\$ 7,494
010000 - 42400	Utility Gross Receipts	\$ 582,259	\$ 609,236	\$ 645,459	WAMENOR \$ 850,000	\$ 590,818	\$ 750,000	\$ 750,000
010000 - 42500	Cablevision	\$ 33,935	\$ 35,347	\$ 36,682	\$ 36,500	\$ 37,367	\$ 37,000	\$ 37,000
010000 - 43000	Grant Receipts	\$ 2,173	\$ -	\$ 4,883	\$ 17,000	\$ -	\$ -	\$ -
010000 - 43005	Contributed Revenue	\$ -	\$ 1,477	\$ 626	\$ -	\$ -	\$ -	\$ -
010000 - 43015	JCWA Reimbursement	\$ 2,625	\$ 1,312	\$ 2,438	\$ 2,438	\$ 1,625	\$ 2,438	\$ 2,438
010000 - 43100	Federal Reimbursements	\$ 5,584	\$ 7,191	\$ -	\$ -	\$ -	\$ -	\$ -
010000 - 43200	State Reimbursements	\$ -	\$ 703	\$ -	\$ -	\$ -	\$ -	\$ -
010000 - 43205	County Reimbursements	\$ -	\$ -	\$ 555	WAMENOR \$ 9,000	\$ 3,521	\$ -	\$ -
010000 - 43210	Traffic Cops Grant	\$ 11,666	\$ 22,331	\$ 25,673	\$ 16,000	\$ 11,566	\$ 20,000	\$ 20,000
010000 - 43250	Festus R-6 SRO Reimburse	\$ -	\$ -	\$ -	WAMENOR \$ 30,000	\$ 30,000	\$ -	\$ -
010000 - 45000	Merchant Licenses	\$ 146,824	\$ 165,664	\$ 190,489	\$ 189,500	\$ 36,595	\$ 189,500	\$ 189,500
010000 - 45100	Building Permits	\$ 97,909	\$ 67,249	\$ 60,179	\$ 57,400	\$ 35,975	\$ 53,600	\$ 53,600
010000 - 45110	Occupancy Permit Fee's	\$ 14,280	\$ 15,490	\$ 25,125	\$ 21,650	\$ 15,720	\$ 23,000	\$ 23,000
010000 - 49205	Dispatching Services	\$ 46,350	\$ 46,350	\$ 47,394	\$ 47,742	\$ 32,425	\$ 66,029	\$ 66,029
010000 - 46000	Police Court Fines	\$ 285,200	\$ 285,832	\$ 276,347	\$ 257,100	\$ 178,586	\$ 275,000	\$ 275,000
010000 - 46010	Judicial Education Fund	\$ 2,358	\$ 2,051	\$ 1,491	\$ 1,700	\$ 673	\$ 1,100	\$ 1,100
010000 - 46100	Tax Penalties	\$ 1,525	\$ 1,674	\$ 2,130	\$ 1,500	\$ 1,476	\$ 1,500	\$ 1,500
010000 - 46115	Business License Penalties	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
010000 - 46215	False Alarm Fees	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
010000 - 47000	General Fund Interest	\$ 32,108	\$ 60,765	\$ 63,390	\$ 40,000	\$ 25,482	\$ 32,000	\$ 32,000
010000 - 48000	Miscellaneous Income	\$ 5,901	\$ 6,045	\$ 4,010	\$ 2,500	\$ 14,598	\$ 2,500	\$ 2,500
010000 - 48005	Proceeds from Sale	\$ 7,177	\$ 23,857	\$ 15,822	\$ -	\$ 4,355	\$ -	\$ -
010000 - 48200	Zoning & Subdivision Fees	\$ 3,843	\$ 3,059	\$ 2,451	\$ 2,000	\$ 1,575	\$ 2,000	\$ 2,000
010000 - 48300	Insurance Claims & Refunds	\$ -	\$ 2,959	\$ 12,610	\$ -	\$ 10,365	\$ -	\$ -
010000 - 48306	Ground Lease Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,400	\$ 5,400
010000 - 48310	Police Record Checks	\$ 4,373	\$ 3,320	\$ 2,680	\$ 3,000	\$ 2,082	\$ 3,000	\$ 3,000
010000 - 48320	Fire Tag Sales	\$ 8,225	\$ 14,600	\$ 15,600	\$ 15,000	\$ 13,600	\$ 13,500	\$ 13,500
010000 - 48340	Donations	\$ 25,463	\$ 50,184	\$ 4,228	\$ 1,000	\$ 4,610	\$ -	\$ -

General 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 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Revenues Through 5/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>
010000 - 49215	Allowance for Uncollectibles	\$ (3,257)	\$ (4,588)	\$ (2,533)	\$ -	\$ (312)	\$ -	\$ -
010000 - 49500	Garbage & Trash Fees	\$ 608,971	\$ 638,448	\$ 670,991	\$ 698,725	\$ 472,559	\$ 736,000	\$ 736,000
010000 - 49510	Trash Tag Fees	\$ 2,376	\$ 2,051	\$ 1,418	\$ 1,500	\$ 891	\$ 1,500	\$ 1,500
	TOTAL REVENUE	<u>\$ 4,857,921</u>	<u>\$ 4,971,631</u>	<u>\$ 5,250,697</u>	<u>\$ 5,449,393</u>	<u>\$ 3,698,918</u>	<u>\$ 5,317,159</u>	<u>\$ 5,317,159</u>
010000 - 49990	Transfers In	\$ 7,131	\$ -	\$ 35,650	20,000	\$ -	\$ 331,150	\$ 331,150
	TOTALS	<u>\$ 4,865,052</u>	<u>\$ 4,971,631</u>	<u>\$ 5,286,347</u>	<u>\$ 5,569,393</u>	<u>\$ 3,698,918</u>	<u>\$ 5,648,309</u>	<u>\$ 5,648,309</u>
	Total Operating Revenues	\$ 4,824,655	\$ 4,885,963	\$ 5,248,178	\$ 5,551,393	\$ 3,679,588	\$ 5,648,309	\$ 5,648,309
	Total Special Revenues	\$ 40,397	\$ 85,668	\$ 38,169	\$ 18,000	\$ 19,330	\$ -	\$ -
	Totals	<u>\$ 4,865,052</u>	<u>\$ 4,971,631</u>	<u>\$ 5,286,347</u>	<u>\$ 5,569,393</u>	<u>\$ 3,698,918</u>	<u>\$ 5,648,309</u>	<u>\$ 5,648,309</u>
	Total Operating Expenses	\$ 4,378,581	\$ 4,654,454	\$ 4,621,757	\$ 5,205,615		\$ 5,539,963	\$ 5,411,152
	Surplus or (Deficit)	\$ 446,074	\$ 231,509	\$ 626,421	\$ 345,778		\$ 108,346	\$ 237,157
	Minus Total Capital Expenses	\$ 386,412	\$ 300,137	\$ 394,244	\$ 368,393		\$ 919,586	\$ 779,086
	Minus Total Reserve Expenses	\$ 169,000	\$ 246,000	\$ 152,000	\$ 110,000		\$ 25,000	\$ 25,000
	Surplus or (Deficit)	\$ (68,941)	\$ (228,960)	\$ 118,346	\$ (114,615)		\$ (836,240)	\$ (566,929)

General Fund Expenditures
Department Summary

Department	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	Budget AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
General Government	\$ 503,501	\$ 550,471	\$ 523,014	\$ 592,752	\$ 362,965	\$ 585,545	\$ 567,385
Municipal Court	\$ 191,802	\$ 161,626	\$ 143,409	\$ 166,730	\$ 108,750	\$ 220,797	\$ 173,876
Building & Code Enforcement	\$ 254,385	\$ 301,208	\$ 333,094	\$ 369,732	\$ 242,211	\$ 386,346	\$ 373,313
Police Department	\$ 1,805,270	\$ 2,025,379	\$ 2,032,853	\$ 2,231,101	\$ 1,458,481	\$ 2,315,445	\$ 2,309,245
Dispatching	\$ 408,726	\$ 423,296	\$ 400,563	\$ 450,716	\$ 279,995	\$ 475,807	\$ 475,807
Fire Department	\$ 305,264	\$ 288,131	\$ 419,864	\$ 502,887	\$ 365,690	\$ 949,528	\$ 865,289
Emergency Operations	\$ 53,777	\$ 63,278	\$ 16,338	\$ 13,090	\$ 7,020	\$ 109,290	\$ 16,590
Street Department	\$ 248,700	\$ 196,585	\$ 225,444	\$ 352,365	\$ 221,972	\$ 413,341	\$ 412,583
Non-Departmental	\$ 923,662	\$ 845,141	\$ 882,907	\$ 893,135	\$ 570,105	\$ 932,100	\$ 924,800
SUB-TOTAL	\$ 4,695,087	\$ 4,855,115	\$ 4,977,486	\$ 5,572,508	\$ 3,617,189	\$ 6,388,199	\$ 6,118,888
Transfers Out:	\$ 238,906	\$ 345,476	\$ 190,515	\$ 111,500	\$ 77,872	\$ 96,350	\$ 96,350
TOTAL GENERAL FUND EXPENDITURES	\$ 4,933,993	\$ 5,200,591	\$ 5,168,001	\$ 5,684,008	\$ 3,695,061	\$ 6,484,549	\$ 6,215,238
Total Operating Expenses	\$ 4,378,581	\$ 4,654,454	\$ 4,621,757	\$ 5,205,615	\$ 3,321,667	\$ 5,539,963	\$ 5,411,152
Total Capital Expenses	\$ 386,412	\$ 300,137	\$ 394,244	\$ 368,393	\$ 296,727	\$ 919,586	\$ 779,086
Total Reserve Expenses	\$ 169,000	\$ 246,000	\$ 152,000	\$ 110,000	\$ 76,667	\$ 25,000	\$ 25,000
TOTALS	\$ 4,933,993	\$ 5,200,591	\$ 5,168,001	\$ 5,684,008	\$ 3,695,061	\$ 6,484,549	\$ 6,215,238

General Fund Expenditures
Line Item Summary
Administration

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2006</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 291,398	\$ 313,643	\$ 298,162	\$ 316,909	\$ 207,620	\$ 326,269	\$ 326,269
Employee Benefits	\$ 72,297	\$ 88,519	\$ 83,426	\$ 95,276	\$ 61,852	\$ 98,216	\$ 98,216
Occupancy	\$ 32,193	\$ 28,972	\$ 31,519	\$ 34,700	\$ 16,697	\$ 34,700	\$ 31,700
Office Services	\$ 46,115	\$ 32,417	\$ 34,005	\$ 43,500	\$ 15,763	\$ 35,400	\$ 35,400
Travel & Mobile Equipment	\$ 765	\$ 1,192	\$ 610	\$ 1,800	\$ 379	\$ 1,900	\$ 1,900
Materials & Supplies	\$ 1,809	\$ 1,151	\$ 1,399	\$ 2,000	\$ 1,160	\$ 2,000	\$ 2,000
Special Expenses	\$ 58,924	\$ 61,171	\$ 60,424	\$ 69,760	\$ 40,953	\$ 70,560	\$ 55,400
Capital Outlay	\$ -	\$ 23,406	\$ 13,469	\$ 28,807	\$ 18,741	\$ 16,500	\$ 16,500
TOTAL	\$ 503,501	\$ 550,471	\$ 523,014	\$ 592,752	\$ 362,985	\$ 585,545	\$ 567,385
Total Operating Expenses	\$ 503,501	\$ 527,065	\$ 509,545	\$ 563,945	\$ 344,224	\$ 569,045	\$ 550,885
Total Capital Expenses	\$ -	\$ 23,406	\$ 13,469	\$ 28,807	\$ 18,741	\$ 16,500	\$ 16,500
TOTALS	\$ 503,501	\$ 550,471	\$ 523,014	\$ 592,752	\$ 362,985	\$ 585,545	\$ 567,385

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 \$200 Park, \$200 Health & \$200 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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
70% Admin	City Administrator - Stoll	\$37.37	\$38.49	\$38.49	\$ 56,041	\$ 56,041
100% Admin	Finance Director - Parsons	\$23.35	\$24.05	\$24.05	\$ 50,024	\$ 50,024
100% Admin	City Clerk - Patek	\$20.47	\$21.08	\$21.08	\$ 43,846	\$ 43,846
75% Admin	Financial Adm. Assistant - Guidicy	\$16.43	\$16.92	\$16.92	\$ 26,395	\$ 26,395
100% Admin	Accts Pay Clerk - Martin	\$15.91	\$16.39	\$16.39	\$ 34,091	\$ 34,091
100% Admin	Payroll & Personnel - Sago	\$14.85	\$15.30	\$15.30	\$ 31,824	\$ 31,824
100% Admin	Clerk Typist I - Moreland	\$10.61	\$10.93	\$10.93	\$ 22,734	\$ 22,734
50% Admin	Janitor - Taylor	\$10.65	\$10.97	\$10.97	\$ 5,419	\$ 5,419
	Merit				\$ 725	\$ 725
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ 225	\$ 225
	SUBTOTAL				\$ 271,324	\$ 271,324
		<u>Per Month</u>	<u>Per Month</u>	<u>Per Month</u>		
Cncl	City Council	\$159.14	\$150.00	\$150.00	\$ 14,400	\$ 14,400
Cncl	Mayor	\$424.36	\$400.00	\$400.00	\$ 4,800	\$ 4,800
Cncl	Treasurer	\$132.61	\$125.00	\$125.00	\$ 1,500	\$ 1,500
	SUBTOTAL				\$ 292,024	\$ 292,024
	Overtime				\$ 2,000	\$ 2,000
	TOTAL ADMINISTRATIVE PAYROLL				\$ 294,024	\$ 294,024

General Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
011000 - 51000	Regular Salaries	\$ 258,397	\$ 280,544	\$ 276,006	\$ 285,409	\$ 184,949	\$ 292,024	\$ 292,024
011000 - 51100	Overtime	\$ 3,007	\$ 1,924	\$ 1,353	\$ 2,000	\$ 906	\$ 2,000	\$ 2,000
011000 - 51190	Other Personal Services	\$ -	\$ 1,055	\$ -	\$ -	\$ -	\$ -	\$ -
011000 - 51400	Legal Fees	\$ 8,453	\$ 12,273	\$ 8,364	\$ 14,000	\$ 11,307	\$ 18,000	\$ 18,000
011000 - 51450	Bank Fees	\$ -	\$ 4	\$ 16	\$ 50	\$ 11	\$ 50	\$ 50
011000 - 51455	Credit Card Fees	\$ -	\$ -	\$ 7	\$ 50	\$ 3	\$ 50	\$ 50
011000 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
011000 - 51600	Auditing	\$ 10,971	\$ 7,539	\$ 8,961	\$ 8,000	\$ 7,539	\$ 9,645	\$ 9,645
011000 - 51700	Payroll Processing Fees	\$ 8,693	\$ 7,661	\$ 1,375	\$ 1,400	\$ 1,435	\$ 1,500	\$ 1,500
011000 - 51800	Computer Services	\$ 1,877	\$ 2,643	\$ 2,080	\$ 3,000	\$ 1,470	\$ 3,000	\$ 3,000
011000 - 52000	Health Insurance	\$ 37,160	\$ 40,389	\$ 35,467	\$ 36,852	\$ 24,020	\$ 38,587	\$ 38,587
011000 - 52100	Life Insurance	\$ 674	\$ 680	\$ 704	\$ 923	\$ 512	\$ 940	\$ 940
011000 - 52200	Retirement	\$ 12,059	\$ 21,471	\$ 21,483	\$ 29,062	\$ 19,249	\$ 28,284	\$ 28,284
011000 - 52210	401A Match	\$ 2,755	\$ 4,566	\$ 4,704	\$ 5,852	\$ 3,867	\$ 7,312	\$ 7,312
011000 - 52300	Social Security	\$ 19,274	\$ 20,913	\$ 20,618	\$ 21,987	\$ 13,704	\$ 22,493	\$ 22,493
011000 - 52400	Unemployment Compensation	\$ 375	\$ 500	\$ 450	\$ 600	\$ 300	\$ 600	\$ 600
011000 - 53000	Water Service	\$ 947	\$ 1,140	\$ 1,174	\$ 1,200	\$ 562	\$ 1,200	\$ 1,200
011000 - 53100	Electricity	\$ 10,706	\$ 10,600	\$ 10,514	\$ 11,500	\$ 5,470	\$ 11,500	\$ 11,500
011000 - 53200	Gas or Heat	\$ 6,719	\$ 8,201	\$ 6,608	\$ 8,000	\$ 5,557	\$ 8,000	\$ 8,000
011000 - 53300	Bldg./Grounds Maintenance	\$ 12,169	\$ 7,596	\$ 11,838	\$ 12,000	\$ 4,312	\$ 12,000	\$ 9,000
011000 - 53500	Maintenance Supplies	\$ 1,652	\$ 1,435	\$ 1,385	\$ 2,000	\$ 796	\$ 2,000	\$ 2,000
011000 - 54000	Postage	\$ 4,988	\$ 2,907	\$ 2,726	\$ 5,000	\$ 1,979	\$ 5,000	\$ 5,000
011000 - 54200	Telephone	\$ 17,656	\$ 14,282	\$ 14,909	\$ 15,600	\$ 6,308	\$ 14,000	\$ 14,000
011000 - 54300	Office Supplies	\$ 5,898	\$ 4,257	\$ 3,996	\$ 6,000	\$ 2,961	\$ 5,000	\$ 5,000
011000 - 54400	Printing	\$ 7,849	\$ 3,121	\$ 3,884	\$ 7,500	\$ 1,599	\$ 2,500	\$ 2,500
011000 - 54500	Office Equipment & Maint.	\$ 2,485	\$ 556	\$ 537	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
011000 - 54550	Maintenance Contracts	\$ 3,771	\$ 3,816	\$ 5,070	\$ 5,800	\$ 1,472	\$ 5,800	\$ 5,800
011000 - 54560	Office Equipment Rent	\$ 3,468	\$ 3,468	\$ 2,883	\$ 2,100	\$ 1,444	\$ 2,100	\$ 2,100
011000 - 55100	Gas, Oil & Antifreeze	\$ 331	\$ 662	\$ 559	\$ 800	\$ 355	\$ 900	\$ 900
011000 - 55300	Vehicle Maintenance	\$ 434	\$ 530	\$ 51	\$ 1,000	\$ 24	\$ 1,000	\$ 1,000
011000 - 56000	Paper Products	\$ 1,801	\$ 1,151	\$ 1,399	\$ 2,000	\$ 1,160	\$ 2,000	\$ 2,000
011000 - 56400	Uniforms	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
011000 - 57000	Dues Subscriptions	\$ 2,670	\$ 4,035	\$ 3,017	\$ 4,000	\$ 2,290	\$ 4,000	\$ 4,000
011000 - 57010	Training, Travel & Lodging	\$ 5,940	\$ 4,314	\$ 6,590	\$ 6,000	\$ 2,829	\$ 6,000	\$ 4,000

General Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2008-2009	Budget Approved 2008-2009
		Actual Expenditures 2004-2006	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008		
011000 - 57100	Advertising	\$ 3,250	\$ 1,301	\$ 1,241	\$ 2,000	\$ 693	\$ 1,500	\$ 1,500
011000 - 57200	Insurance & Bonds	\$ 21,528	\$ 22,257	\$ 26,687	\$ 28,700	\$ 18,558	\$ 28,500	\$ 28,500
011000 - 57330	Grass & Weed Cutting	\$ 1,081	\$ 861	\$ 1,041	\$ 1,500	\$ 450	\$ 1,500	\$ 1,500
011000 - 57340	Election Expense	\$ 2,213	\$ 2,703	\$ 2,090	\$ 3,000	\$ 4,325	\$ 4,500	\$ 4,500
011000 - 57350	Annexation Expense	\$ -	\$ 30	\$ 30	\$ -	\$ -	\$ -	\$ -
011000 - 57360	Collection Fees County	\$ 3,597	\$ 4,103	\$ 4,305	\$ 4,900	\$ 4,892	\$ 4,900	\$ 4,900
011000 - 57370	Ordinance Codification	\$ 2,328	\$ 2,807	\$ 350	\$ 3,000	\$ 1,478	\$ 3,000	\$ 3,000
011000 - 57371	Economic Development	\$ 9,660	\$ 9,660	\$ 9,660	\$ 9,660	\$ 4,830	\$ 9,660	\$ -
011000 - 57995	Employee Appreciation Exp	\$ -	\$ 1,500	\$ -	\$ -	\$ 58	\$ -	\$ -
011000 - 57999	Other Misc. Special Expenses	\$ 6,657	\$ 7,600	\$ 5,413	\$ 7,000	\$ 550	\$ 7,000	\$ 3,500
011000 - 59001	Donated Capital	\$ -	\$ 17,687	\$ -	\$ -	\$ -	\$ -	\$ -
011000 - 59200	Building Improvements	\$ -	\$ -	\$ 1,641	2,107	\$ 2,107	\$ 3,600	\$ 3,600
011000 - 59210	Office Furniture	\$ -	\$ 1,105	\$ 3,003	\$ 1,500	\$ 404	\$ -	\$ -
011000 - 59400	Office Equipment	\$ -	\$ 1,716	\$ 500	\$ 600	\$ 307	\$ -	\$ -
011000 - 59410	Computer	\$ -	\$ -	\$ 3,000	\$ 1,600	\$ 1,425	\$ 7,900	\$ 7,900
011000 - 59999	Other Capital Outlay	\$ -	\$ 2,898	\$ 5,325	23,000	\$ 14,498	\$ 5,000	\$ 5,000
TOTALS		\$ 503,501	\$ 650,471	\$ 523,014	\$ 592,752	\$ 362,965	\$ 585,645	\$ 567,385
Total Operating Expenses		\$ 503,501	\$ 527,065	\$ 509,545	\$ 563,945	\$ 344,224	\$ 569,045	\$ 550,885
Total Capital Expenses		\$ -	\$ 23,406	\$ 13,469	\$ 28,807	\$ 18,741	\$ 16,500	\$ 16,500
TOTALS		\$ 503,501	\$ 650,471	\$ 523,014	\$ 592,752	\$ 362,965	\$ 585,645	\$ 567,385
Operating % Increase vs Last Year							0.904%	-2.316%
Capital % Increase vs Last Year							-42.722%	-42.722%
Total % Increase vs Last Year							-1.216%	-4.280%

General and Expenditures
Capital Outlay Detail
Administration

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
		\$ -
TOTAL PERSONNEL	\$ -	\$ -
<u>Building Improvements:</u>		
Chairs for Council Chambers - 80 chairs @ \$45/chair w/shipping	\$ 3,600	\$ 3,600 *
Total	\$ 3,600	\$ 3,600
<u>Office Furniture:</u>		
Total	\$ -	\$ -
<u>Office Equipment:</u>		
Total	\$ -	\$ -
<u>Computer Equipment:</u>		
Upgrading network server (changing to Linux)	\$ 5,300	\$ 5,300
Replace back-up server	\$ 500	\$ 500
Okidata Printer for Accounts Payable	\$ 1,200	\$ 1,200
2 Laser Printers (Finance and Accounts Payable)	\$ 900	\$ 900
Total	\$ 7,900	\$ 7,900
<u>Other Capital Outlay:</u>		
Legal fees	\$ 5,000	\$ 5,000
Total	\$ 5,000	\$ 5,000
TOTAL CAPITAL OUTLAY	\$ 16,500	\$ 16,500

General and Expenditures
Capital Outlay Detail
Administration

Five Year Capital Outlay

2009 - 2010

Additional security cameras, doors, and restricted access at cashier windows	\$	9,000
Replace two computers	\$	3,000
Chairs for Council Chambers - 80 chairs @ \$45/chair w/shipping	\$	3,600
Painting and flooring for Council Chambers	\$	7,500

2010 - 2011

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

2011 - 2012

Replace two computers	\$	3,000
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2012 - 2013

Replace two computers	\$	3,000
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2013 - 2014

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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 132,486	\$ 112,297	\$ 94,174	\$ 108,129	\$ 72,240	\$ 153,859	\$ 119,576
Employee Benefits	\$ 26,562	\$ 19,224	\$ 13,951	\$ 23,251	\$ 14,214	\$ 35,438	\$ 24,100
Occupancy	\$ 4,357	\$ 4,700	\$ 4,298	\$ 5,000	\$ 2,757	\$ 5,000	\$ 5,000
Office Services	\$ 11,113	\$ 11,201	\$ 15,110	\$ 15,500	\$ 10,563	\$ 12,600	\$ 12,600
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 17,284	\$ 13,823	\$ 11,835	\$ 13,750	\$ 8,874	\$ 11,800	\$ 11,800
Capital Outlay	\$ -	\$ 381	\$ 4,041	\$ 1,100	\$ 102	\$ 2,100	\$ 800
TOTAL	\$ 191,802	\$ 161,626	\$ 143,409	\$ 166,730	\$ 108,750	\$ 220,797	\$ 173,876
Total Operating Expenses	\$ 191,802	\$ 161,245	\$ 139,368	\$ 165,630	\$ 108,648	\$ 218,697	\$ 173,076
Total Capital Expenses	\$ -	\$ 381	\$ 4,041	\$ 1,100	\$ 102	\$ 2,100	\$ 800
TOTALS	\$ 191,802	\$ 161,626	\$ 143,409	\$ 166,730	\$ 108,750	\$ 220,797	\$ 173,876

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 2008-2008</u>	<u>Salary Approved 2008-2009</u>
100% Court	Court Clerk - Summers	\$ 16.22	\$ 16.71	\$ 16.71	\$ 34,757	\$ 34,757
100% Court	Asst. Court Clerk - Baynes	\$ 11.67	\$ 12.02	\$ 12.02	\$ 25,002	\$ 25,002
100% Court	Balliff/Warrant Officer	n/a	\$ 16.43	n/a	\$ 34,174	\$ -
	Merit				\$ 326	\$ 217
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ -	\$ -
	SUBTOTAL				\$ 94,259	\$ 59,976
	Overtime				\$ 13,800	\$ 13,800
	TOTAL MUNICIPAL COURT PAYROLL				\$ 108,059	\$ 73,776

General Fund Expenditures
Municipal Court

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2006	Actual Expenditures 2005-2008	Actual Expenditures 2006-2007	Budget AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
011100 - 51000	Regular Salaries	\$ 89,506	\$ 66,935	\$ 52,202	\$ 58,229	\$ 38,058	\$ 94,259	\$ 59,976
011100 - 51100	Overtime	\$ 4,031	\$ 10,461	\$ 8,117	\$ 8,700	\$ 7,389	\$ 13,800	\$ 13,800
011100 - 51270	Judge's Fees	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,200	\$ 14,133	\$ 21,800	\$ 21,800
011100 - 51400	Legal Fees	\$ 18,949	\$ 14,901	\$ 13,255	\$ 20,000	\$ 12,660	\$ 24,000	\$ 24,000
011100 - 52000	Health Insurance	\$ 11,618	\$ 7,358	\$ 5,861	\$ 9,640	\$ 5,668	\$ 14,460	\$ 9,640
011100 - 52100	Life Insurance	\$ 262	\$ 160	\$ 126	\$ 230	\$ 116	\$ 372	\$ 237
011100 - 52200	Retirement	\$ 5,295	\$ 4,836	\$ 3,214	\$ 6,894	\$ 4,815	\$ 10,591	\$ 7,231
011100 - 52210	401A Match	\$ 916	\$ 994	\$ 198	\$ 1,366	\$ 234	\$ 1,348	\$ 1,348
011100 - 52300	Social Security	\$ 7,059	\$ 5,876	\$ 4,552	\$ 5,121	\$ 3,381	\$ 8,267	\$ 5,644
011100 - 52400	Unemployment Compensation	\$ 883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
011100 - 52600	Uniform Allowance Expense	\$ 529	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -
011100 - 53100	Electricity	\$ 2,677	\$ 2,650	\$ 2,628	\$ 3,000	\$ 1,368	\$ 3,000	\$ 3,000
011100 - 53200	Natural Gas	\$ 1,680	\$ 2,050	\$ 1,670	\$ 2,000	\$ 1,389	\$ 2,000	\$ 2,000
011100 - 54000	Postage	\$ 1,601	\$ 1,930	\$ 1,780	\$ 2,000	\$ 883	\$ 2,000	\$ 2,000
011100 - 54200	Telephone	\$ 2,557	\$ 1,799	\$ 1,617	\$ 1,800	\$ 1,035	\$ 1,900	\$ 1,900
011100 - 54300	Office Supplies	\$ 1,642	\$ 2,417	\$ 2,052	\$ 1,800	\$ 1,147	\$ 1,800	\$ 1,800
011100 - 54400	Printing	\$ 1,830	\$ 2,965	\$ 2,960	\$ 3,500	\$ 3,656	\$ 3,900	\$ 3,900
011100 - 54500	Office Equipment & Maint.	\$ 963	\$ 605	\$ 1,601	\$ 1,400	\$ 90	\$ 1,000	\$ 1,000
011100 - 54550	Maintenance Contracts	\$ 2,520	\$ 1,485	\$ 5,100	\$ 5,000	\$ 3,752	\$ 2,000	\$ 2,000
011100 - 57000	Dues Subscriptions	\$ 48	\$ -	\$ 25	\$ 100	\$ -	\$ 100	\$ 100
011100 - 57010	Training, Travel & Lodging	\$ -	\$ 10	\$ -	\$ -	\$ 373	\$ -	\$ -
011100 - 57020	Judicial Education Fund	\$ 1,981	\$ 2,359	\$ 1,749	\$ 2,000	\$ 1,642	\$ 2,000	\$ 2,000
011100 - 57200	Insurance/Bonds	\$ 14,888	\$ 10,761	\$ 9,545	\$ 10,800	\$ 6,659	\$ 9,200	\$ 9,200
011100 - 57999	Other Misc. Special Expenses	\$ 367	\$ 693	\$ 516	\$ 850	\$ -	\$ 500	\$ 500
011100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ -
011100 - 59210	Office Furniture	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
011100 - 59410	Computer	\$ -	\$ 381	\$ 3,441	\$ 1,100	\$ 102	\$ 1,550	\$ 800
011100 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 191,802	\$ 161,826	\$ 143,409	\$ 166,730	\$ 108,750	\$ 220,797	\$ 173,876
Total Operating Expenses	\$ 191,802	\$ 161,245	\$ 139,368	\$ 165,630	\$ 108,648	\$ 218,697	\$ 173,076
Total Capital Expenses	\$ -	\$ 381	\$ 4,041	\$ 1,100	\$ 102	\$ 2,100	\$ 800
TOTALS	\$ 191,802	\$ 161,826	\$ 143,409	\$ 166,730	\$ 108,750	\$ 220,797	\$ 173,876

Operating % Increase vs Last Year	32.04%	4.50%
Capital % Increase vs Last Year	90.909%	-27.273%
Total % Increase vs Last Year	32.43%	4.29%

General and Expenditures
Capital Outlay Detail
Municipal Court

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
Personnel (includes benefits):		
Full-time warrant officer/bailiff with benefits & uniform allowance	\$ 45,621	\$ -
Totals	\$ 45,621	\$ -
Building Improvements:		
Carpet for front office	\$ 550	\$ -
Totals	\$ 550	\$ -
Computer Equipment:		
2 printers	\$ 800	\$ 800
Copier	\$ 750	\$ -
Totals	\$ 1,550	\$ 800
TOTAL CAPITAL OUTLAY	\$ 47,721	\$ 800
<u>Five Year Capital Outlay</u>		
2009 - 2010		
Shelving for basement	\$ 600	
2010 - 2011		
Replace one computer	\$ 1,600	
2011 - 2012		
Replace one computer	\$ 1,700	
2012 - 2013		
2013 - 2014		
Replace one computer	\$ 1,800	

General Fund Expenditures
Line Item Summary
Building & Code Enforcement

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Personal Services	\$ 166,594	\$ 197,527	\$ 208,421	\$ 224,652	\$ 147,549	\$ 235,493	\$ 234,129
Employee Benefits	\$ 46,000	\$ 57,732	\$ 64,188	\$ 73,440	\$ 47,172	\$ 75,923	\$ 74,254
Occupancy	\$ 2,374	\$ 2,269	\$ 3,151	\$ 3,250	\$ 1,794	\$ 3,250	\$ 3,250
Office Services	\$ 8,975	\$ 8,734	\$ 8,639	\$ 9,800	\$ 5,080	\$ 10,100	\$ 10,100
Travel & Mobile Equipment	\$ 5,619	\$ 5,673	\$ 5,614	\$ 7,000	\$ 3,768	\$ 9,000	\$ 9,000
Materials & Supplies	\$ 2,467	\$ 2,877	\$ 1,962	\$ 3,040	\$ 1,723	\$ 3,040	\$ 3,040
Special Expenses	\$ 17,133	\$ 21,784	\$ 25,293	\$ 29,600	\$ 19,212	\$ 36,200	\$ 36,200
Capital Outlay	\$ 5,223	\$ 4,612	\$ 15,826	\$ 18,950	\$ 15,913	\$ 13,340	\$ 3,340
TOTAL	\$ 264,386	\$ 301,208	\$ 333,094	\$ 369,732	\$ 242,211	\$ 386,346	\$ 373,313
Total Operating Expenses	\$ 249,162	\$ 296,596	\$ 317,268	\$ 350,782	\$ 226,298	\$ 373,006	\$ 369,973
Total Capital Expenses	\$ 5,223	\$ 4,612	\$ 15,826	\$ 18,950	\$ 15,913	\$ 13,340	\$ 3,340
TOTALS	\$ 264,386	\$ 301,208	\$ 333,094	\$ 369,732	\$ 242,211	\$ 386,346	\$ 373,313

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
10% Code	PW's Director - Gray	\$ 34.74	\$ 35.78	\$ 35.78	\$ 7,442	\$ 7,442
100% Code	Building Commissioner - Clemens	\$ 24.40	\$ 25.13	\$ 25.13	\$ 52,270	\$ 52,270
20% Code	Clerk Typist - Murphy	\$ 11.67	\$ 12.02	\$ 12.02	\$ 5,000	\$ 5,000
20% Code	Clerk Typist - Harvell Part-time	\$ 10.61	\$ 10.93	\$ 10.93	\$ 3,183	\$ 3,183
100% Code	Fire Inspector - DeClue	\$ 16.43	\$ 16.92	\$ 16.92	\$ 35,194	\$ 35,194
100% Code	Fire Inspector - DeClue	\$ 1.55	\$ 1.82	\$ 1.82	\$ 3,786	\$ 3,786
100% Code	Asst. Bldg./Code - Harris	\$ 19.75	\$ 20.34	\$ 20.34	\$ 42,307	\$ 42,307
100% Code	Asst. Bldg./Code - Neptune	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Code	Asst. Bldg./Code - Neptune	\$ 1.03	\$ 1.41	\$ 1.41	\$ 2,933	\$ 2,933
100% Code	Asst. Bldg./Code - Cannon	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Code	Asst. Bldg./Code - Cannon	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
10% Code	Vehicle Maintenance - Ogle	\$ 18.61	\$ 19.17	\$ 19.17	\$ 3,987	\$ 3,987
10% Code	Vehicle Maintenance - Ogle	\$ 0.91	\$ 1.01	\$ 1.01	\$ 210	\$ 210
20% Code	Janitor - Hayes Part-time	\$ 10.97	\$ 11.30	\$ 11.30	\$ 2,350	\$ 2,350
20% Code	Clerk Typist - Harvell CHANGE TO FULL TIME		\$ 10.93		\$ 1,364	\$ -
	Merit				\$ 606	\$ 606
	Safety Bonus				\$ -	\$ -
	No Sick Time Bonus				\$ 690	\$ 690
	SUBTOTAL				\$ 226,093	\$ 224,729
	Overtime				\$ 7,700	\$ 7,700
	TOTAL BUILDING CODE ENFORCEMENT PAYROLL				\$ 233,793	\$ 232,429

General Fund Expenditures
Building & Code Enforcement

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2008-2009	Budget Approved 2008-2009
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008		
011600 - 51000	Regular Salaries	\$ 162,281	\$ 195,522	\$ 207,535	\$ 216,352	\$ 141,486	\$ 226,093	\$ 224,729
011600 - 51100	Overtime	\$ 905	\$ 1,282	\$ 586	\$ 6,300	\$ 3,704	\$ 7,700	\$ 7,700
011600 - 51400	Legal Fees	\$ 1,136	\$ 723	\$ 161	\$ 1,500	\$ 1,532	\$ 1,500	\$ 1,500
011600 - 51455	Credit Card Fees	\$ -	\$ -	\$ 139	\$ 500	\$ 132	\$ 200	\$ 200
011600 - 51500	Engineering Fees	\$ 2,272	\$ -	\$ -	\$ -	\$ 695	\$ -	\$ -
011600 - 52000	Health Insurance	\$ 20,483	\$ 26,385	\$ 28,724	\$ 28,181	\$ 18,717	\$ 29,172	\$ 28,208
011600 - 52100	Life Insurance	\$ 464	\$ 500	\$ 577	\$ 802	\$ 420	\$ 843	\$ 825
011600 - 52200	Retirement	\$ 9,195	\$ 12,774	\$ 16,023	\$ 22,380	\$ 14,890	\$ 22,682	\$ 22,236
011600 - 52210	401A Match	\$ 3,800	\$ 4,205	\$ 3,865	\$ 5,044	\$ 2,757	\$ 5,341	\$ 5,204
011600 - 52300	Social Security	\$ 12,058	\$ 13,868	\$ 14,999	\$ 17,033	\$ 10,388	\$ 17,885	\$ 17,781
011600 - 53000	Water Service	\$ 78	\$ 69	\$ 118	\$ 100	\$ 64	\$ 100	\$ 100
011600 - 53100	Electricity	\$ 884	\$ 702	\$ 752	\$ 850	\$ 388	\$ 850	\$ 850
011600 - 53200	Natural Gas	\$ 720	\$ 788	\$ 639	\$ 800	\$ 617	\$ 800	\$ 800
011600 - 53300	Bldg./Grounds Maintenance	\$ 491	\$ 123	\$ 1,122	\$ 1,000	\$ 446	\$ 1,000	\$ 1,000
011600 - 53500	Maintenance Supplies	\$ 201	\$ 587	\$ 520	\$ 500	\$ 279	\$ 500	\$ 500
011600 - 54000	Postage	\$ 1,029	\$ 1,653	\$ 1,611	\$ 1,300	\$ 914	\$ 1,600	\$ 1,600
011600 - 54200	Telephone	\$ 3,461	\$ 3,624	\$ 3,632	\$ 3,800	\$ 2,115	\$ 3,800	\$ 3,800
011600 - 54300	Office Supplies	\$ 2,248	\$ 1,855	\$ 1,639	\$ 2,200	\$ 1,061	\$ 2,200	\$ 2,200
011600 - 54400	Printing	\$ 1,706	\$ 1,368	\$ 1,289	\$ 1,500	\$ 990	\$ 1,500	\$ 1,500
011600 - 54500	Office Equipment Maintenance	\$ 327	\$ -	\$ 192	\$ 500	\$ -	\$ 500	\$ 500
011600 - 54550	Maintenance Contracts	\$ 204	\$ 234	\$ 276	\$ 500	\$ -	\$ 500	\$ 500
011600 - 55100	Gas, Oil & Antifreeze	\$ 2,633	\$ 4,146	\$ 4,760	\$ 4,500	\$ 3,174	\$ 6,500	\$ 6,500
011600 - 55300	Vehicle Maintenance	\$ 2,986	\$ 1,527	\$ 854	\$ 2,500	\$ 594	\$ 2,500	\$ 2,500
011600 - 56200	Books	\$ 405	\$ 993	\$ 126	\$ 500	\$ 321	\$ 500	\$ 500
011600 - 56400	Uniform Expense	\$ 1,481	\$ 1,884	\$ 1,635	\$ 2,340	\$ 1,402	\$ 2,340	\$ 2,340
011600 - 56460	Safety Supplies	\$ 581	\$ -	\$ 201	\$ 200	\$ -	\$ 200	\$ 200
011600 - 57000	Dues Subscriptions	\$ 1,581	\$ 1,618	\$ 1,757	\$ 2,500	\$ 1,912	\$ 2,500	\$ 2,500
011600 - 57010	Training, Travel & Lodging	\$ 2,905	\$ 5,069	\$ 5,270	\$ 5,000	\$ 3,285	\$ 5,000	\$ 5,000
011600 - 57100	Advertising	\$ 1,118	\$ 784	\$ 668	\$ 900	\$ 715	\$ 900	\$ 900
011600 - 57200	Insurance/Bonds	\$ 9,784	\$ 12,713	\$ 17,389	\$ 20,700	\$ 13,275	\$ 27,300	\$ 27,300
011600 - 57335	Building Demolition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
011600 - 57995	Employee Appreciation Exp	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
011600 - 57999	Other Misc. Special Expenses	\$ 1,745	\$ 1,100	\$ 209	\$ 500	\$ 25	\$ 500	\$ 500
011600 - 59001	Donated Capital	\$ 4,420	\$ 2,005	\$ 13,300	\$ -	\$ -	\$ -	\$ -
011600 - 59210	Office Furniture	\$ -	\$ -	\$ 186	\$ 150	\$ 40	\$ -	\$ -
011600 - 59410	Computer	\$ -	\$ -	\$ 1,346	\$ 800	\$ 1,801	\$ 340	\$ 340

General Fund Expenditures
Building & Code Enforcement

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2006	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
011600 - 59600	Light Equipment	\$ -	\$ -	\$ 91	\$ 15,000	\$ 14,072	\$ 10,000	\$ -
011600 - 59630	Office Equipment	\$ 803	\$ 2,607	\$ -	\$ -	\$ -	\$ -	\$ -
011600 - 59999	Other Capital Outlay	\$ -	\$ -	\$ 903	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
TOTALS		\$ 254,386	\$ 301,208	\$ 333,094	\$ 369,732	\$ 242,211	\$ 386,346	\$ 373,313
Total Operating Expenses		\$ 249,162	\$ 296,596	\$ 317,268	\$ 350,782	\$ 226,298	\$ 373,006	\$ 369,973
Total Capital Expenses		\$ 5,223	\$ 4,612	\$ 15,826	\$ 18,950	\$ 15,913	\$ 13,340	\$ 3,340
TOTALS		\$ 254,386	\$ 301,208	\$ 333,094	\$ 369,732	\$ 242,211	\$ 386,346	\$ 373,313
Operating % Increase vs Last Year							6.34%	5.47%
Capital % Increase vs Last Year							-29.60%	-82.37%
Total % Increase vs Last Year							4.49%	0.97%

General , and Expenditures
Capital Outlay Detail
Building & Code Enforcement

		<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>			
15 Year Plan Increments in total		\$ 11,035	\$ 11,035
Make part-time clerk full-time	20%	\$ 3,033	\$ -
Total		\$ 14,068	\$ 11,035
<u>Office Furniture:</u>			
1 Office Chair	1/4 of cost of \$ 300 Dept. determined chair not needed	\$ -	\$ -
Total		\$ -	\$ -
<u>Computer Equipment:</u>			
3 Laser Printers(1 color)	1/4 of \$1,700 Dept. determined that printers are not needed this year	\$ -	\$ -
3 battery back-ups	1/4 of cost of \$160	\$ 40	\$ 40
Digital camera with card		\$ 300	\$ 300
Totals		\$ 340	\$ 340
<u>Light Equipment</u>			
Automobile for Fire Marshall	- will get the Ford Explorer from the Police	\$ 10,000	\$ -
Total		\$ 10,000	\$ -
<u>Other Capital Outlay</u>			
Office Rehab / Expansion		\$ 3,000	\$ 3,000
Total		\$ 3,000	\$ 3,000
TOTAL CAPITAL OUTLAY		\$ 27,408	\$ 14,375

General Fund Expenditures
Capital Outlay Detail
Building & Code Enforcement

Five Year Capital Outlay Expenditure Plan:

2009 - 2010

Pickup Truck	\$	13,000
6 new desktop computers	\$	5,600
Plan review table	\$	1,300

2010 - 2011

Large plan file cabinet	\$	2,500
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2011 - 2012

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2012 - 2013

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General Fund Expenditures
Line Item Summary
Police Department

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Personal Services	\$ 1,119,202	\$ 1,248,809	\$ 1,246,730	\$ 1,313,606	\$ 852,625	\$ 1,330,913	\$ 1,330,913
Employee Benefits	\$ 338,772	\$ 371,158	\$ 365,278	\$ 443,394	\$ 279,208	\$ 440,042	\$ 440,042
Occupancy	\$ 33,933	\$ 30,957	\$ 31,364	\$ 33,600	\$ 18,503	\$ 33,600	\$ 33,600
Office Services	\$ 49,664	\$ 46,515	\$ 65,147	\$ 67,400	\$ 40,081	\$ 70,000	\$ 70,000
Travel & Mobile Equipment	\$ 82,958	\$ 91,761	\$ 80,942	\$ 104,000	\$ 69,490	\$ 119,000	\$ 119,000
Materials & Supplies	\$ 241	\$ 1,020	\$ 3,240	\$ 7,100	\$ 5,081	\$ 7,100	\$ 7,100
Special Expenses	\$ 145,446	\$ 142,469	\$ 153,843	\$ 162,900	\$ 102,700	\$ 167,200	\$ 167,200
Capital Outlay	\$ 35,054	\$ 92,692	\$ 86,309	\$ 99,101	\$ 90,793	\$ 147,590	\$ 141,390
TOTAL	\$ 1,805,270	\$ 2,026,379	\$ 2,032,853	\$ 2,231,101	\$ 1,468,481	\$ 2,315,445	\$ 2,309,245
Total Operating Expenses	\$ 1,770,216	\$ 1,932,687	\$ 1,946,544	\$ 2,132,000	\$ 1,367,688	\$ 2,167,855	\$ 2,167,855
Total Capital Expenses	\$ 35,054	\$ 92,692	\$ 86,309	\$ 99,101	\$ 90,793	\$ 147,590	\$ 141,390
TOTALS	\$ 1,805,270	\$ 2,026,379	\$ 2,032,853	\$ 2,231,101	\$ 1,468,481	\$ 2,315,445	\$ 2,309,245

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 2008-2009</u>	<u>Budget Approved 2008-2009</u>
100% Police	Police Chief - Lewis	\$ 34.74	\$ 35.78	\$ 35.78		\$ 74,422	\$ 74,422
100% Police	Captian - Lassing	\$ 29.83	\$ 30.72	\$ 30.72		\$ 63,898	\$ 63,898
100% Police	Sergeant - Randl	\$ 25.51	\$ 26.28	\$ 26.28	Retiring 3/16/09	\$ 32,903	\$ 32,903
100% Police	Sergeant - Stewart	\$ 24.31	\$ 25.04	\$ 25.04		\$ 52,083	\$ 52,083
100% Police	Sergeant - Wendel	\$ 24.31	\$ 25.04	\$ 25.04		\$ 52,083	\$ 52,083
100% Police	Sergeant - Blankenship	\$ 23.35	\$ 24.05	\$ 24.05		\$ 50,024	\$ 50,024
100% Police	Sergeant - Fitzsimmons	\$ 23.35	\$ 24.05	\$ 24.05		\$ 50,024	\$ 50,024
100% Police	Corporal - Steele	\$ 23.21	\$ 23.91	\$ 23.91		\$ 49,733	\$ 49,733
100% Police	Corporal - Arnold	\$ 22.53	\$ 23.21	\$ 23.21		\$ 48,277	\$ 48,277
100% Police	Corporal - Sewald	\$ 22.53	\$ 23.21	\$ 23.21		\$ 48,277	\$ 48,277
100% Police	Corporal - Houston	\$ 20.61	\$ 21.23	\$ 21.23		\$ 44,158	\$ 44,158
100% Police	Detective - Cox	\$ 17.95	\$ 18.49	\$ 18.49		\$ 38,459	\$ 38,459
100% Police	Detective - Rogers	\$ 17.91	\$ 18.45	\$ 18.45		\$ 38,376	\$ 38,376
100% Police	Patrolman - Rodgers	\$ 19.04	\$ 19.61	\$ 19.61		\$ 40,789	\$ 40,789
100% Police	Patrolman - Zuchek	\$ 16.43	\$ 16.92	\$ 16.92		\$ 35,194	\$ 35,194
100% Police	Patrolman - Cavaness	\$ 16.43	\$ 16.92	\$ 16.92		\$ 35,194	\$ 35,194
100% Police	Patrolman - Naeger	\$ 16.43	\$ 16.92	\$ 16.92		\$ 35,194	\$ 35,194
100% Police	Patrolman - Feltmann	\$ 16.43	\$ 16.92	\$ 16.92		\$ 35,194	\$ 35,194
100% Police	Patrolman - Agee	\$ 16.43	\$ 16.92	\$ 16.92		\$ 35,194	\$ 35,194
100% Police	Patrolman - Harvey	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Messmer	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Merchant	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Riewer	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Besch	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Bidlack	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Davis	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Forfer	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
100% Police	Patrolman - Frazier	\$ 15.95	\$ 16.43	\$ 16.43		\$ 34,174	\$ 34,174
75% Police	Police Administrator - Smith	\$ 22.36	\$ 23.03	\$ 23.03		\$ 35,927	\$ 35,927
50% Police	Janitor - Taylor	\$ 10.65	\$ 10.97	\$ 10.97	Part-time	\$ 5,419	\$ 5,419
100% Police	Clerk Typist - Roth	\$ 11.67	\$ 12.02	\$ 12.02		\$ 25,002	\$ 25,002
100% Police	Clerk Typist - Curtis	\$ 10.61	\$ 10.93	\$ 10.93		\$ 22,734	\$ 22,734
	Merit					\$ 3,357	\$ 3,357
	Safety Bonus					\$ -	\$ -
	No Sick Time Bonus					\$ 2,625	\$ 2,625
	Retirement Bonus					\$ 542	\$ 542
	Holiday Pay					\$ 22,055	\$ 22,055
	SUBTOTAL					\$ 1,284,703	\$ 1,284,703
	Overtime					\$ 12,500	\$ 12,500
	Overtime @ Straight Rate (8 Hours on Call 3 Weeks out of Month)					\$ 8,510	\$ 8,510
	Grant Overtime (HVM, DWI, Red Light, and Speed)					\$ 20,000	\$ 20,000
	TOTAL POLICE PAYROLL					\$ 1,325,713	\$ 1,325,713

General Fund Expenditures
Police Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
012100 - 51000	Regular Salaries (Includes Holiday)	\$ 1,090,997	\$ 1,205,894	\$ 1,194,409	\$ 1,262,826	\$ 824,795	\$ 1,284,703	\$ 1,284,703
012100 - 51100	Regular Overtime	\$ 19,869	\$ 28,095	\$ 49,032	\$ 12,500	\$ 6,235	\$ 12,500	\$ 12,500
012100 - 51110	On Call Pay (previously in 51100)	\$ -	\$ -	\$ -	\$ 8,280	\$ 5,345	\$ 8,510	\$ 8,510
012100 - 51120	Grant Overtime (previously in 51100)	\$ -	\$ -	\$ -	25,000	\$ 14,814	\$ 20,000	\$ 20,000
012100 - 51400	Legal Fees	\$ 7,616	\$ 13,475	\$ 926	\$ 4,000	\$ 53	\$ 4,000	\$ 4,000
012100 - 51510	Officer Exam & Physicals	\$ 720	\$ 1,345	\$ 2,363	\$ 1,000	\$ 1,383	\$ 1,200	\$ 1,200
012100 - 52000	Health Insurance	\$ 164,111	\$ 170,224	\$ 159,889	\$ 185,899	\$ 110,898	\$ 178,953	\$ 178,953
012100 - 52100	Life Insurance	\$ 3,113	\$ 3,406	\$ 3,405	\$ 4,626	\$ 2,430	\$ 4,662	\$ 4,662
012100 - 52200	Retirement	\$ 57,229	\$ 76,799	\$ 78,755	\$ 116,370	\$ 70,323	\$ 119,495	\$ 119,495
012100 - 52210	401A Match	\$ 18,042	\$ 19,804	\$ 21,492	\$ 24,879	\$ 14,155	\$ 23,314	\$ 23,314
012100 - 52300	Social Security	\$ 82,997	\$ 91,686	\$ 93,190	\$ 99,420	\$ 63,543	\$ 101,418	\$ 101,418
012100 - 52400	Unemployment Compensation	\$ 210	\$ -	\$ -	\$ 1,000	\$ 11,367	\$ 1,000	\$ 1,000
012100 - 52600	Uniform Allowance Expense	\$ 13,070	\$ 9,237	\$ 8,747	\$ 11,200	\$ 6,492	\$ 11,200	\$ 11,200
012100 - 53000	Water Service	\$ 947	\$ 1,140	\$ 1,174	\$ 1,300	\$ 563	\$ 1,300	\$ 1,300
012100 - 53100	Electricity	\$ 10,762	\$ 10,600	\$ 10,514	\$ 12,500	\$ 5,470	\$ 12,500	\$ 12,500
012100 - 53200	Gas or Heat	\$ 7,114	\$ 8,201	\$ 6,608	\$ 8,500	\$ 5,557	\$ 8,500	\$ 8,500
012100 - 53300	Bldg./Grounds Maintenance	\$ 13,587	\$ 9,587	\$ 11,815	\$ 10,000	\$ 6,132	\$ 10,000	\$ 10,000
012100 - 53500	Maintenance Supplies	\$ 1,523	\$ 1,429	\$ 1,253	\$ 1,300	\$ 781	\$ 1,300	\$ 1,300
012100 - 54000	Postage	\$ 1,133	\$ 1,480	\$ 1,498	\$ 1,200	\$ 1,012	\$ 1,300	\$ 1,300
012100 - 54200	Telephone	\$ 26,737	\$ 24,127	\$ 26,401	\$ 28,000	\$ 18,058	\$ 28,000	\$ 28,000
012100 - 54300	Office Supplies	\$ 5,923	\$ 5,341	\$ 5,950	\$ 5,300	\$ 2,899	\$ 5,300	\$ 5,300
012100 - 54400	Printing	\$ 1,049	\$ 693	\$ 1,058	\$ 1,000	\$ 852	\$ 1,200	\$ 1,200
012100 - 54500	Office Equipment & Maint.	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
012100 - 54550	Maintenance Contracts	\$ 14,822	\$ 14,874	\$ 30,240	\$ 31,900	\$ 17,210	\$ 34,200	\$ 34,200
012100 - 55100	Gas, Oil & Antifreeze	\$ 44,458	\$ 52,328	\$ 47,894	70,000	\$ 42,784	\$ 80,000	\$ 80,000
012100 - 55200	Tires	\$ 4,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 55300	Vehicle Maintenance	\$ 31,977	\$ 34,288	\$ 27,432	\$ 28,000	\$ 23,070	\$ 32,000	\$ 32,000
012100 - 55350	Light & Equipment Maint.	\$ 2,034	\$ 5,145	\$ 5,616	\$ 6,000	\$ 3,636	\$ 7,000	\$ 7,000
012100 - 56400	Uniform Expense	\$ 241	\$ 1,020	\$ 3,240	\$ 7,100	\$ 5,081	\$ 7,100	\$ 7,100
012100 - 57000	Dues Subscriptions	\$ 3,602	\$ 2,762	\$ 2,183	\$ 2,100	\$ 1,929	\$ 2,600	\$ 2,600
012100 - 57010	Training, Travel & Lodging	\$ 11,750	\$ 9,140	\$ 9,030	\$ 8,400	\$ 6,429	\$ 8,400	\$ 8,400
012100 - 57100	Advertising	\$ 40	\$ 478	\$ 2,034	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
012100 - 57200	Insurance/Bonds	\$ 109,323	\$ 113,605	\$ 115,375	\$ 128,400	\$ 82,497	\$ 129,200	\$ 129,200
012100 - 57390	Detective Exp. (Incl. Training)	\$ 2,184	\$ 1,070	\$ 1,677	\$ 2,000	\$ 1,004	\$ 2,000	\$ 2,000
012100 - 57391	Arson Squad	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 57392	Community Relations/Bike	\$ -	\$ -	\$ 852	\$ 500	\$ -	\$ 500	\$ 500
012100 - 57394	Ammunition & Weapons	\$ 6,560	\$ 1,796	\$ 5,427	\$ 6,500	\$ 5,942	\$ 8,500	\$ 8,500

General Fund Expenditures
Police Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2008-2009	Budget Approved 2008-2009
		Actual Expenditures 2004-2005	Actual Expenditures 2006-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008		
012100 - 57395	Criminal Investigations	\$ 2,252	\$ (1,238)	\$ 2,296	\$ 1,500	\$ 976	\$ 2,000	\$ 2,000
012100 - 57396	SRT Exp. (Incl. Training)	\$ 1,735	\$ 2,616	\$ 2,451	\$ 1,500	\$ 201	\$ 1,500	\$ 1,500
012100 - 57397	City Jail	\$ 4,560	\$ 8,515	\$ 9,404	\$ 8,000	\$ 2,900	\$ 8,000	\$ 8,000
012100 - 57398	K-9 Expenses	\$ -	\$ 1,787	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 57399	Dare Expenses	\$ 1,916	\$ -	\$ 1,661	\$ 1,000	\$ -	\$ 1,500	\$ 1,500
012100 - 57995	Employee Appreciation Exp	\$ -	\$ 893	\$ -	\$ -	\$ -	\$ -	\$ -
012100 - 57999	Other Misc. Special Expenses	\$ 1,524	\$ 1,045	\$ 1,453	\$ 1,500	\$ 823	\$ 1,500	\$ 1,500
012100 - 59001	Donated Capital	\$ 19,308	\$ 46,868	\$ 66,983	\$ -	\$ -	\$ -	\$ -
012100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 13,522	\$ 13,522
012100 - 59400	Office Equipment	\$ -	\$ 287	\$ 7,115	\$ -	\$ -	\$ 2,500	\$ 2,500
012100 - 59600	Light Equipment	\$ 8,459	\$ -	\$ 5,600	\$ 2,800	\$ 2,782	\$ 61,600	\$ 55,400
012100 - 59650	Automobiles - Principal	\$ 6,924	\$ 44,151	\$ 2,706	\$ 84,500	\$ 83,211	\$ 65,898	\$ 65,898
012100 - 59651	Automobiles - Interest	\$ 363	\$ 1,586	\$ 2,921	\$ 4,801	\$ 4,800	\$ 4,070	\$ 4,070
012100 - 59800	Grant Expenses	\$ -	\$ -	\$ 984	\$ -	\$ -	\$ -	\$ -
012100 - 59805	Donation Expenses	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
TOTALS		\$ 1,805,270	\$ 2,026,379	\$ 2,032,853	\$ 2,231,101	\$ 1,458,481	\$ 2,315,445	\$ 2,309,245
Total Operating Expenses		\$ 1,770,216	\$ 1,932,687	\$ 1,946,544	\$ 2,132,000	\$ 1,367,688	\$ 2,167,855	\$ 2,167,855
Total Capital Expenses		\$ 35,054	\$ 92,692	\$ 86,309	\$ 99,101	\$ 90,793	\$ 147,590	\$ 141,390
TOTALS		\$ 1,805,270	\$ 2,026,379	\$ 2,032,853	\$ 2,231,101	\$ 1,458,481	\$ 2,315,445	\$ 2,309,245
Operating % Increase vs Last Year							1.68%	1.68%
Capital % Increase vs Last Year							48.93%	42.67%
Total % Increase vs Last Year							3.78%	3.50%

General Fund Expenditures
Capital Outlay Detail
Police Department

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
2 for 1 officer when officer retires (new emp does not receive holiday pay in 1st yr but will receive in future yrs)	\$ 20,662	\$ -
Uniform expense for new officers (includes badges)	\$ 3,600	\$ -
Total	\$ 24,262	\$ -
<u>Building Improvements:</u>		
Security doors	\$ 13,522	\$ 13,522
Total	\$ 13,522	\$ 13,522
<u>Computer Equipment:</u>		
Computer and printer	\$ 2,500	\$ 2,500
Total	\$ 2,500	\$ 2,500
<u>Light Equipment:</u>		
16 Mobile radios	\$ 11,200	\$ 11,200
7 Video Cameras	\$ 28,000	\$ 28,000
2 Radar units	\$ 4,000	\$ 4,000
8 AR-15's	\$ 6,400	\$ 3,200
2 LED light bars	\$ 3,000	\$ -
1 Back-up base	\$ 9,000	\$ 9,000
Total	\$ 61,600	\$ 55,400
<u>Automobiles (Principal):</u>		
3rd Lease Payment on (4) vehicles	\$ 30,273	\$ 30,273
2nd Lease Payment on (3) vehicles	\$ 20,625	\$ 20,625
Used SUV to replace Ford Explorer	\$ 15,000	\$ 15,000
Total	\$ 65,898	\$ 65,898

General and Expenditures
Capital Outlay Detail
Police Department

Dept. Head
Request
2008-2009

Capital
Approved
2008-2009

Automobiles (Interest):

Interest on 3rd Payment on (4) Vehicles	\$	1,695	\$	1,695
Interest on 2nd Payment on (3) Vehicles	\$	2,375	\$	2,375
Total	\$	4,070	\$	4,070

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

	\$	-	\$	-
Total	\$	-	\$	-

TOTAL CAPITAL OUTLAY

\$	171,852	\$	141,390
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Five Year Capital Expenditure Plan

2009 - 2010

3 New Police Cars - Lease Purchase	\$	23,000		
3 LED light bars	\$	4,200		
8 Mobile radios	\$	6,500		
4 Video cameras	\$	16,000		
Security door locks	\$	13,000		
4 AR-15 rifles	\$	3,200		

2010 - 2011

2011 - 2012

2012 - 2013

General Fund Expenditures
Line Item Summary
Dispatching

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2006-2008</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 255,838	\$ 271,035	\$ 251,406	\$ 267,264	\$ 167,654	\$ 301,594	\$ 301,594
Employee Benefits	\$ 81,055	\$ 83,475	\$ 77,001	\$ 97,752	\$ 58,862	\$ 107,513	\$ 107,513
Occupancy	\$ 5,076	\$ 5,148	\$ 4,781	\$ 6,200	\$ 2,756	\$ 6,200	\$ 6,200
Office Services	\$ 37,926	\$ 36,977	\$ 35,438	\$ 42,500	\$ 30,200	\$ 29,900	\$ 29,900
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 21,975	\$ 24,545	\$ 25,913	\$ 31,000	\$ 18,569	\$ 29,400	\$ 29,400
Capital Outlay	\$ 6,856	\$ 2,118	\$ 6,024	\$ 6,000	\$ 3,954	\$ 1,200	\$ 1,200
TOTAL	\$ 408,726	\$ 423,296	\$ 400,563	\$ 450,716	\$ 279,995	\$ 475,807	\$ 475,807
Total Operating Expenses	\$ 401,870	\$ 421,178	\$ 394,539	\$ 444,716	\$ 276,041	\$ 474,607	\$ 474,607
Total Capital Expenses	\$ 6,856	\$ 2,118	\$ 6,024	\$ 6,000	\$ 3,954	\$ 1,200	\$ 1,200
TOTALS	\$ 408,726	\$ 423,296	\$ 400,563	\$ 450,716	\$ 279,995	\$ 475,807	\$ 475,807

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
25% Disp	Head Dispatcher - Smith	\$ 22.36	\$ 23.03	\$ 23.03	\$ 11,976	\$ 11,976
100% Disp	Asst. Chief Dispatch - Bitter	\$ 17.75	\$ 18.28	\$ 18.28	\$ 38,022	\$ 38,022
100% Disp	Dispatcher - Cook	\$ 15.15	\$ 15.60	\$ 15.60	\$ 32,448	\$ 32,448
100% Disp	Dispatcher - Rudisaile	\$ 15.15	\$ 15.60	\$ 15.60	\$ 32,448	\$ 32,448
100% Disp	Dispatcher - Skaggs	\$ 14.72	\$ 15.16	\$ 15.16	\$ 31,533	\$ 31,533
100% Disp	Dispatcher - Cooper	\$ 13.39	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
100% Disp	Dispatcher - Wilson	\$ 13.39	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
100% Disp	Dispatcher - Gruendler	\$ 13.39	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
100% Disp	Dispatcher-Bibb (before certification)-6 months	\$ 12.36	\$ 12.73	\$ 12.73	\$ 13,239	\$ 13,239
100% Disp	Dispatcher-Bibb (after certification)- 6 months	\$ 13.39	\$ 13.79	\$ 13.79	\$ 14,342	\$ 14,342
100% Disp	New Dispatcher (before certification)-6 months	\$ 12.36	\$ 12.73	\$ 12.73	\$ 13,239	\$ 13,239
100% Disp	New Dispatcher (after certification)- 6 months	\$ 13.39	\$ 13.79	\$ 13.79	\$ 14,342	\$ 14,342
	Merit				\$ 1,002	\$ 1,002
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 675	\$ 675
	Holiday Pay				\$ 7,779	\$ 7,779
	SUBTOTAL				\$ 297,094	\$ 297,094
	Overtime				\$ 4,500	\$ 4,500
	TOTAL DISPATCHING PAYROLL				\$ 301,694	\$ 301,694

General Fund Expenditures
Dispatching

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
012150 - 51000	Regular Salaries (Includes Holiday)	\$ 252,868	\$ 267,332	\$ 248,554	\$ 264,264	\$ 164,755	\$ 297,094	\$ 297,094
012150 - 51100	Overtime	\$ 3,170	\$ 3,308	\$ 2,852	\$ 3,000	\$ 2,899	\$ 4,500	\$ 4,500
012050 - 51510	Exams & Physicals	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -
012150 - 52000	Health Insurance	\$ 37,058	\$ 36,325	\$ 33,352	\$ 39,762	\$ 23,590	\$ 44,581	\$ 44,581
012150 - 52100	Life Insurance	\$ 731	\$ 737	\$ 739	\$ 1,209	\$ 573	\$ 1,129	\$ 1,129
012150 - 52200	Retirement	\$ 17,015	\$ 21,273	\$ 17,753	\$ 27,529	\$ 15,592	\$ 29,557	\$ 29,557
012150 - 52210	401A Match	\$ 2,590	\$ 2,830	\$ 3,275	\$ 4,606	\$ 2,666	\$ 4,974	\$ 4,974
012150 - 52300	Social Security	\$ 19,112	\$ 20,148	\$ 18,924	\$ 20,446	\$ 12,502	\$ 23,072	\$ 23,072
012150 - 52400	Unemployment Compensation	\$ -	\$ -	\$ 540	\$ 1,000	\$ 865	\$ 1,000	\$ 1,000
012150 - 52600	Uniform Allowance Expense	\$ 4,549	\$ 2,162	\$ 2,418	\$ 3,200	\$ 1,074	\$ 3,200	\$ 3,200
012150 - 53100	Electricity	\$ 2,677	\$ 2,650	\$ 2,629	\$ 3,200	\$ 1,367	\$ 3,200	\$ 3,200
012150 - 53200	Gas	\$ 1,680	\$ 2,050	\$ 1,670	\$ 2,000	\$ 1,389	\$ 2,000	\$ 2,000
012150 - 53300	Bldg./Grounds Maintenance	\$ 719	\$ 446	\$ 482	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
012150 - 54250	911 System	\$ 19,467	\$ 18,945	\$ 19,027	\$ 21,000	\$ 12,728	\$ 21,000	\$ 21,000
012150 - 54300	Office Supplies	\$ 1,385	\$ 769	\$ 1,216	\$ 900	\$ 202	\$ 900	\$ 900
012150 - 54500	Office Equipment Maintenance	\$ 1,992	\$ 1,015	\$ 363	\$ 1,000	\$ 200	\$ 2,000	\$ 2,000
012150 - 54550	Maintenance Contracts	\$ 15,082	\$ 16,248	\$ 14,832	\$ 19,600	\$ 17,070	\$ 6,000	\$ 6,000
012150 - 57000	Dues Subscriptions	\$ 480	\$ 249	\$ 258	\$ 500	\$ 264	\$ 500	\$ 500
012150 - 57010	Training, Travel & Lodging	\$ 1,184	\$ 2,081	\$ 1,156	\$ 2,000	\$ 315	\$ 3,000	\$ 3,000
012150 - 57100	Advertising	\$ -	\$ 482	\$ 50	\$ 1,000	\$ 635	\$ 1,000	\$ 1,000
012150 - 57200	Insurance/Bonds	\$ 20,121	\$ 21,674	\$ 23,962	\$ 26,900	\$ 17,285	\$ 24,300	\$ 24,300
012150 - 57999	Other Misc. Special Expenses	\$ 190	\$ 59	\$ 487	\$ 600	\$ 90	\$ 600	\$ 600
012150 - 59001	Donated Capital	\$ -	\$ -	\$ 3,054	\$ -	\$ -	\$ -	\$ -
012150 - 59200	Building Improvements	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 1,200	\$ 1,200
012150 - 59400	Office Equipment	\$ 6,856	\$ 2,118	\$ 970	\$ 6,000	\$ 3,954	\$ -	\$ -
TOTALS		\$ 408,726	\$ 423,296	\$ 400,563	\$ 450,716	\$ 279,995	\$ 475,807	\$ 475,807
Total Operating Expenses		\$ 401,870	\$ 421,178	\$ 394,539	\$ 444,716	\$ 276,041	\$ 474,607	\$ 474,607
Total Capital Expenses		\$ 6,856	\$ 2,118	\$ 6,024	\$ 6,000	\$ 3,954	\$ 1,200	\$ 1,200
TOTALS		\$ 408,726	\$ 423,296	\$ 400,563	\$ 450,716	\$ 279,995	\$ 475,807	\$ 475,807
Operating % Increase vs Last Year							6.72%	6.72%
Capital % Increase vs Last Year							-80.00%	-80.00%
Total % Increase vs Last Year							6.57%	6.57%

General Fund Expenditures
Capital Outlay Detail
Dispatching

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
Additional Dispatcher with benefits (does not receive holiday pay in 1st yr but will receive in future yrs)	\$ 38,677	\$ 38,677
Total	\$ 38,677	\$ 38,677
<u>Building Improvements</u>		
3 surveillance cameras (lobby, evidence, and rear parking lot)	\$ 1,200	\$ 1,200
Total	\$ 1,200	\$ 1,200
<u>Office Equipment</u>		
Total	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 39,877	\$ 39,877

Note:

Requesting the general fund transfer \$25,000 into the dispatch reserve account for future 911 System.
 For the fiscal years 2005-2006, 2006-2007, and 2007-2008 \$25,000 has been set aside each year for the future 911 system costing \$200,000.

Reserve will be approximately \$82,000 at 9/30/08

General and Expenditures
Capital Outlay Detail
Dispatching

Five Year Capital Expenditure Plan

2009 - 2010

(1) Heavy Duty Chair		\$	1,400
Dictaphone (5 year lease)	1 year	\$	8,300
Set Aside Money to Upgrade 911 System		\$	25,000

2010 - 2011

(1) Heavy Duty Chair		\$	1,400
Police base backup (Only if not purchased in prior year in Police budget)		\$	8,000
Set Aside Money to Upgrade 911 System		\$	25,000

2011 - 2012

(1) Heavy Duty Chair		\$	1,400
Purchase Upgrade 911 System (if set aside in previous years should have over \$150,000)		\$	75,000

2012 - 2013

2013 - 2014

General Fund Expenditures
Line Item Summary
Fire Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 115,997	\$ 152,321	\$ 133,779	\$ 147,561	\$ 88,333	\$ 203,908	\$ 148,988
Employee Benefits	\$ 17,874	\$ 23,075	\$ 23,488	\$ 26,341	\$ 16,430	\$ 30,989	\$ 27,170
Occupancy	\$ 13,044	\$ 13,594	\$ 16,924	\$ 15,700	\$ 11,549	\$ 18,700	\$ 18,700
Office Services	\$ 17,121	\$ 13,234	\$ 15,916	\$ 17,300	\$ 13,273	\$ 19,100	\$ 19,100
Travel & Mobile Equipment	\$ 36,087	\$ 25,300	\$ 23,273	\$ 33,500	\$ 34,734	\$ 40,000	\$ 40,000
Materials & Supplies	\$ 10,359	\$ 6,765	\$ 5,418	\$ 16,000	\$ 8,697	\$ 19,500	\$ 19,500
Special Expenses	\$ 26,811	\$ 32,109	\$ 28,382	\$ 38,550	\$ 26,917	\$ 41,050	\$ 41,050
Capital Outlay	\$ 67,971	\$ 21,733	\$ 172,684	\$ 207,935	\$ 165,757	\$ 576,281	\$ 550,781
TOTAL	\$ 305,264	\$ 288,131	\$ 419,864	\$ 502,887	\$ 366,690	\$ 949,528	\$ 865,289
Total Operating Expenses	\$ 237,293	\$ 266,398	\$ 247,180	\$ 294,952	\$ 199,933	\$ 373,247	\$ 314,508
Total Capital Expenses	\$ 67,971	\$ 21,733	\$ 172,684	\$ 207,935	\$ 165,757	\$ 576,281	\$ 550,781
TOTALS	\$ 305,264	\$ 288,131	\$ 419,864	\$ 502,887	\$ 366,690	\$ 949,528	\$ 865,289

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
100% Fire	Fire Chief Full Time - Cayce	\$ 20.59	\$ 21.21	\$ 21.21	\$ 44,117	\$ 44,117
10% Fire	Vehicle Maintenance - Ogle	\$ 18.61	\$ 19.17	\$ 19.17	\$ 3,987	\$ 3,987
10% Fire	Vehicle Maintenance - Ogle	\$ 0.91	\$ 1.01	\$ 1.01	\$ 210	\$ 210
100% Fire	New Firemen Part Time (Total 120 hrs/week)	n/a	\$ 8.00	\$ -	\$ 49,920	\$ -
SUBTOTAL					\$ 98,234	\$ 48,314
	Merit				\$ 119	\$ 119
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 30	\$ 30
Fire	Other Personal Services - Volunteer Firemen				\$ 100,000	\$ 100,000
SUBTOTAL					\$ 198,383	\$ 148,463
	Overtime				\$ 300	\$ 300
TOTAL FIRE DEPARTMENT PAYROLL					\$ 198,683	\$ 148,763

General Fund Expenditures
Fire Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget	Department Head Request 2008-2009	Budget Approved 2008-2009
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008		
012200 - 51000	Regular Salaries	\$ 36,085	\$ 40,484	\$ 45,796	\$ 47,036	\$ 31,180	\$ 98,383	\$ 48,463
012200 - 51100	Overtime	\$ -	\$ -	\$ 50	\$ 300	\$ -	\$ 300	\$ 300
012200 - 51190	Other Personal Services	\$ 77,793	\$ 105,655	\$ 93,714	\$ 100,000	\$ 57,041	\$ 100,000	\$ 100,000
012200 - 51450	Bank & Trustee Fees	\$ -	\$ 176	\$ 225	\$ 225	\$ 112	\$ 225	\$ 225
012200 - 51500	Engineering Services	\$ 2,119	\$ 6,006	\$ (6,006)	\$ -	\$ -	\$ 5,000	\$ -
012200 - 52000	Health Insurance	\$ 3,533	\$ 3,679	\$ 4,040	\$ 4,336	\$ 2,811	\$ 4,816	\$ 4,816
012200 - 52100	Life Insurance	\$ 99	\$ 102	\$ 136	\$ 179	\$ 94	\$ 187	\$ 187
012200 - 52200	Retirement	\$ 5,458	\$ 7,235	\$ 7,292	\$ 9,228	\$ 5,924	\$ 9,420	\$ 9,420
012200 - 52210	401A Match	\$ -	\$ 912	\$ 1,276	\$ 1,326	\$ 882	\$ 1,366	\$ 1,366
012200 - 52300	Social Security	\$ 8,670	\$ 11,147	\$ 10,564	\$ 11,272	\$ 6,719	\$ 15,200	\$ 11,381
012200 - 52400	Unemployment Compensation	\$ 114	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -
012200 - 53000	Water Service	\$ 913	\$ 1,211	\$ 1,378	\$ 1,400	\$ 491	\$ 1,400	\$ 1,400
012200 - 53100	Electricity	\$ 3,332	\$ 3,361	\$ 4,290	\$ 4,500	\$ 2,739	\$ 4,500	\$ 4,500
012200 - 53200	Gas or Heat	\$ 3,926	\$ 4,025	\$ 4,693	\$ 4,800	\$ 4,088	\$ 4,800	\$ 4,800
012200 - 53300	Bldg./Grounds Maintenance	\$ 4,873	\$ 4,997	\$ 6,563	\$ 5,000	\$ 4,231	\$ 8,000	\$ 8,000
012200 - 54000	Postage	\$ 275	\$ 158	\$ 53	\$ 300	\$ 166	\$ 300	\$ 300
012200 - 54200	Telephone	\$ 10,355	\$ 6,950	\$ 6,971	\$ 7,500	\$ 4,591	\$ 7,500	\$ 7,500
012200 - 54300	Office Supplies	\$ 397	\$ 501	\$ 513	\$ 600	\$ 727	\$ 800	\$ 800
012200 - 54400	Printing	\$ 278	\$ 289	\$ 214	\$ 400	\$ 631	\$ 500	\$ 500
012200 - 54550	Maintenance Contracts	\$ 5,816	\$ 5,336	\$ 8,165	\$ 8,500	\$ 7,158	\$ 10,000	\$ 10,000
012200 - 55100	Gas, Oil & Antifreeze	\$ 3,179	\$ 5,510	\$ 4,292	\$ 5,500	\$ 4,036	\$ 8,000	\$ 8,000
012200 - 55350	Light Equipment Maintenance	\$ 7,150	\$ 5,408	\$ 9,574	\$ 10,000	\$ 7,299	\$ 12,000	\$ 12,000
012200 - 55400	Heavy Equipment Maintenance	\$ 25,758	\$ 14,382	\$ 9,407	\$ 18,000	\$ 23,399	\$ 20,000	\$ 20,000
012200 - 56400	Uniform Expense	\$ 7,687	\$ 3,715	\$ 1,824	\$ 12,000	\$ 4,935	\$ 15,000	\$ 15,000
012200 - 56450	Tools	\$ 484	\$ 630	\$ 664	\$ 1,000	\$ 1,231	\$ 1,000	\$ 1,000
012200 - 56460	Safety Supplies	\$ 1,037	\$ 1,731	\$ 2,312	\$ 1,500	\$ 1,879	\$ 2,000	\$ 2,000
012200 - 56500	Batteries & Radio Supply	\$ 1,151	\$ 689	\$ 618	\$ 1,500	\$ 652	\$ 1,500	\$ 1,500
012200 - 57000	Dues Subscriptions	\$ 1,843	\$ 1,405	\$ 1,830	\$ 2,000	\$ 1,984	\$ 2,500	\$ 2,500
012200 - 57010	Travel, Training & Lodging	\$ 6,173	\$ 6,280	\$ 2,700	\$ 8,000	\$ 4,113	\$ 8,000	\$ 8,000
012200 - 57100	Advertising	\$ 80	\$ 89	\$ -	\$ 250	\$ -	\$ 250	\$ 250
012200 - 57200	Insurance/Bonds	\$ 12,292	\$ 14,274	\$ 14,731	\$ 17,800	\$ 12,309	\$ 19,300	\$ 19,300
012200 - 57320	Fire Prevention	\$ 3,179	\$ 5,679	\$ 4,209	\$ 4,500	\$ 3,949	\$ 5,000	\$ 5,000
012200 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
012200 - 57999	Other Misc. Special Expenses	\$ 3,244	\$ 4,382	\$ 4,912	\$ 6,000	\$ 4,562	\$ 6,000	\$ 6,000

General Fund Expenditures
Fire Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
012200 - 59001	Donated Capital	\$ -	\$ 4,673	\$ 169,136	\$ -	\$ -	\$ -	\$ -
012200 - 59200	Building Improvements	\$ 60,215	\$ -	\$ -	\$ 3,000	\$ -	\$ 2,000	\$ 2,000
012200 - 59600	Light Equipment	\$ 7,756	\$ 17,060	\$ 3,548	\$ 26,500	\$ 9,705	\$ 104,650	\$ 79,150
012200 - 59700	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,000	\$ 319,000
012200 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -
012200 - 59882	COP Fire Training - Interest	\$ -	\$ -	\$ -	\$ 6,435	\$ 1,052	\$ 5,160	\$ 5,160
012200 - 59883	COP Fire Training - Principal	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000
012200 - 59962	Fire Truck Lease - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,361	\$ 59,361
012200 - 59963	Fire Truck Lease - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,110	\$ 11,110
012200 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 35,000	\$ 35,000
TOTALS		\$ 305,264	\$ 288,131	\$ 419,864	\$ 602,887	\$ 365,690	\$ 949,528	\$ 866,289
Total Operating Expenses		\$ 237,293	\$ 266,398	\$ 247,180	\$ 294,952	\$ 199,933	\$ 373,247	\$ 314,508
Total Capital Expenses		\$ 67,971	\$ 21,733	\$ 172,684	\$ 207,935	\$ 165,757	\$ 576,281	\$ 550,781
TOTALS		\$ 305,264	\$ 288,131	\$ 419,864	\$ 602,887	\$ 365,690	\$ 949,528	\$ 866,289
Operating % Increase to Last Year							26.54%	6.63%
Capital % Increase to Last Year							177.14%	164.88%
Total % Increase to Last Year							88.82%	72.06%

General and Expenditures
Capital Outlay Detail
Fire Department

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
Daytime Firefighters (120 hours/week @ \$8.00/hour + FICA, no other benefits)	\$ 53,739	\$ -
15 Year Plan Increments in total	\$ 210	\$ 210
Total	\$ 53,949	\$ 210
<u>Building Improvements</u>		
(Note: Request for Engineering Fees for 2nd fire house plans in operating expenses - \$5,000)		
Ice Breakers for new metal roof	\$ 2,000	\$ 2,000
Total	\$ 2,000	\$ 2,000
<u>Light Equipment:</u>		
Base station - new mobile radios	\$ 16,000	\$ 16,000
Vehicle rescue equipment	\$ 45,000	\$ 45,000
Ready rack storage systems	\$ 8,500	\$ -
Laptops for trucks (Note: requested 5 approved 3)	\$ 15,000	\$ 6,000
Portable pump	\$ 8,000	\$ -
Equipment for new fire truck:		
1 Paratech Pry Axe w/Bkt	\$ 278	\$ 278
1 TNT TN635 w/Bkt	\$ 245	\$ 245
1 Akron 7980 Intake Valve w/Cap	\$ 1,128	\$ 1,128
3 Redhead 148-3 Triple Wrench Set	\$ 264	\$ 264
1 Akron SSMP Storz Wrench Set	\$ 65	\$ 65
2 Akron ECR-15-4500 Cord Reel w/light & 200' 12/3	\$ 1,320	\$ 1,320
1 Partner K12-FD w/Carbide and Metal Cutting Blades	\$ 1,160	\$ 1,160
1 Paratech 36" Hooligan w/Bkt	\$ 212	\$ 212
1 Akron PPB-48 48" Pinch Point Bar w/Bkt	\$ 68	\$ 68
1 Flat head axe with brackets	\$ 97	\$ 97
1 Pick head axe with brackets	\$ 103	\$ 103
1 Stokes Basket w/lifting harness	\$ 886	\$ 886
1 Scoop shovel	\$ 55	\$ 55
1 Bolt Cutter	\$ 105	\$ 105
1 Akron 3433 Mercury Monitor	\$ 1,512	\$ 1,512
1 4447 Fog Nozzle	\$ 349	\$ 349
1 Mercury Mounting Bracket	\$ 98	\$ 98

General and Expenditures
Capital Outlay Detail
Fire Department

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Light Equipment - continued:</u>		
1 2498 Triple Stack Tips Mercury	\$ 291	\$ 291
1 489 Deluge Tip, Mercury	\$ 136	\$ 136
3 5" x 100' Nitrile covered rubber hose, 5" storz	\$ 1,758	\$ 1,758
5 5-5 gallons Class A silver X foam	\$ 425	\$ 425
1 Akron 125 gpm foam eductor	\$ 489	\$ 489
5 531 Pompier belt	\$ 730	\$ 730
4 45102 Litebox flashlight w/12 volt charger	\$ 376	\$ 376
Total	\$ 104,650	\$ 79,160
<u>Heavy Equipment</u>		
Pump - Ladder Truck NOTE: \$350,000 of \$669,000 will be from a lease purchase agreement	\$ 319,000	\$ 319,000
<u>2005 COP - Principal</u>		
Fire Training Tower portion of principal - Total	\$ 40,000	\$ 40,000
<u>2005 COP - Interest</u>		
Fire Training Tower portion of Interest - Total	\$ 5,160	\$ 5,160
<u>Fire Truck - Lease Purchase - Principal</u>		
Fire Truck principal - Total	\$ 59,361	\$ 59,361
<u>Fire Truck - Lease Purchase - Interest</u>		
Fire Truck Interest - Total	\$ 11,110	\$ 11,110
<u>Other Capital Outlay</u>		
2 concrete firepits, grading and rock road, put electric in at training center (Rebudgeted from 2007-2008)	\$ 35,000	\$ 35,000
TOTAL CAPITAL OUTLAY	\$ 630,230	\$ 550,991

General Fund Expenditures
Capital Outlay Detail
Fire Department

Five Year Capital Expenditure Plan

2009 - 2010

Communications		\$	45,000
Fire Hose & Appliances		\$	35,000
Imaging Camera		\$	30,000
Work at Training Center		\$	25,000
SCBA Air Pack		\$	200,000
Hose Dryer		\$	15,000
Principal and interest payments on Fire Training Center		\$	43,800

2010 - 2011

Rehab Fire House #1 & New House #2	Bond Issue / Lease Purchase	\$	2,500,000
24 hour Personnel		\$	200,000
Light Duty Utility Truck		\$	130,000
Fire Hose Tester		\$	5,000
Principal and interest payments on Fire Training Center		\$	81,560

2011 - 2012

Pump Fire Truck		\$	600,000
Land for House #3		\$	150,000
SCBA Air Pack		\$	150,000
Air Cascade		\$	5,000

2012 - 2013

At a Council Meeting, September 10, 2008, Councilman Potratz moved to amend ordinance #3828 to add a section stating the following: That the annual earmark funding for Festus Fire Department Fire Truck equipment be fully dedicated to the repayment of this financial obligation until such time as that financial obligation is fully met.

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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ 560	\$ 798	\$ 840	\$ 499	\$ 840	\$ 840
Office Services	\$ 250	\$ 1,626	\$ 2,751	\$ 3,800	\$ 1,809	\$ 4,015	\$ 4,015
Travel & Mobile Equipment	\$ 26	\$ 564	\$ 1,577	\$ 2,300	\$ 1,256	\$ 2,300	\$ 2,300
Materials & Supplies	\$ 586	\$ 1,587	\$ 123	\$ 2,500	\$ 734	\$ 2,500	\$ 2,500
Special Expenses	\$ -	\$ 110	\$ 449	\$ 1,700	\$ 1,295	\$ 6,700	\$ 6,700
Capital Outlay	\$ 52,916	\$ 58,831	\$ 10,640	\$ 1,950	\$ 1,427	\$ 92,935	\$ 235
TOTAL	\$ 63,777	\$ 63,278	\$ 16,338	\$ 13,090	\$ 7,020	\$ 109,290	\$ 16,690
Total Operating Expenses	\$ 861	\$ 4,447	\$ 5,698	\$ 11,140	\$ 5,593	\$ 16,355	\$ 16,355
Total Capital Expenses	\$ 52,916	\$ 58,831	\$ 10,640	\$ 1,950	\$ 1,427	\$ 92,935	\$ 235
TOTALS	\$ 63,777	\$ 63,278	\$ 16,338	\$ 13,090	\$ 7,020	\$ 109,290	\$ 16,590

General Fund Expenditures
Emergency Operations

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
012300 - 53100	Electricity	\$ -	\$ 560	\$ 798	\$ 840	\$ 499	\$ 840	\$ 840
012300 - 54200	Telephone	\$ -	\$ 1,055	\$ 1,772	\$ 2,000	\$ 1,165	\$ 2,000	\$ 2,000
012300 - 54300	Office Supplies	\$ -	\$ -	\$ 215	\$ -	\$ -	\$ 215	\$ 215
012300 - 54550	Maintenance Contracts	\$ 250	\$ 571	\$ 764	\$ 1,800	\$ 644	\$ 1,800	\$ 1,800
012300 - 55350	Light Equipment Maintenance	\$ 25	\$ 564	\$ 1,577	\$ 2,300	\$ 1,256	\$ 2,300	\$ 2,300
012300 - 56999	Other Matl & Sup (CERT trailer)	\$ 586	\$ 1,587	\$ 123	\$ 2,500	\$ 734	\$ 2,500	\$ 2,500
012300 - 57000	Dues, Licenses, & Permits	\$ -	\$ -	\$ 15	\$ 50	\$ 15	\$ 50	\$ 50
012300 - 57010	Travel, Training & Lodging	\$ -	\$ 110	\$ 434	\$ 1,650	\$ 1,280	\$ 1,650	\$ 1,650
012300 - 57110	Citizen Corp Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
012300 - 59001	Donated Capital	\$ 49,721	\$ 55,776	\$ 5,870	\$ -	\$ -	\$ -	\$ -
012300 - 59200	Building Improvements	\$ -	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -
012300 - 59400	Office Equipment	\$ 35	\$ 2,576	\$ 730	\$ -	\$ -	\$ 47,500	\$ -
012300 - 59800	Grant Expenses	\$ 2,173	\$ 14	\$ 4,040	\$ -	\$ -	\$ -	\$ -
012300 - 59999	Other Capital Outlay	\$ 987	\$ -	\$ -	\$ 1,950	\$ 1,427	\$ 45,435	\$ 235
TOTALS		\$ 53,777	\$ 63,278	\$ 16,338	\$ 13,090	\$ 7,020	\$ 109,290	\$ 16,590
Total Operating Expenses		\$ 861	\$ 4,447	\$ 5,698	\$ 11,140	\$ 5,593	\$ 16,355	\$ 16,355
Total Capital Expenses		\$ 52,916	\$ 58,831	\$ 10,640	\$ 1,950	\$ 1,427	\$ 92,935	\$ 235
TOTALS		\$ 53,777	\$ 63,278	\$ 16,338	\$ 13,090	\$ 7,020	\$ 109,290	\$ 16,590

General Fund Expenditures
Capital Outlay Detail
Emergency Management Department

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Building Improvements:</u>		
	\$ -	\$ -
Total	\$ -	\$ -
<u>Office Equipment:</u>		
A Full Dispatch Center in EOC Room	First Half \$ 30,000	\$ -
New Computers	\$ 17,500	\$ -
Total	\$ 47,500	\$ -
<u>Grant Expenses:</u>		
Total	\$ -	\$ -
<u>Other Capital Outlay:</u>		
City ID System	\$ 4,000	\$ -
Reverse 911 For City (includes 1st year billing)	\$ 40,000	\$ -
Upgrade City maps	\$ 235	\$ 235
Auto decals, radio, sirens, PA speaker, & other items for new car (car budgeted in Building)	\$ 1,200	\$ -
Total	\$ 45,435	\$ 235
TOTAL CAPITAL OUTLAY	\$ 92,935	\$ 235

General and Expenditures
Capital Outlay Detail
Emergency Operations

Five Year Capital Expenditure Plan

2009 - 2010

Second Half Dispatch Center in EOC Center	\$	45,000
Reverse 911 - Annual Bill Cost	\$	6,000
Festus Citizens Corp	\$	5,000
Public Warning Siren - if needed	\$	25,000

2010 - 2011

Reverse 911 - Annual Bill Cost	\$	6,000
Festus Citizens Corp	\$	5,000

2011 - 2012

Full Time Director	\$	35,000
Part Time Office Worker	\$	11,000
Vehicle	\$	20,000
Vehicle Equipment including a two-way radio	\$	4,000
Festus Citizens Corp	\$	5,000
Reverse 911 - Annual Bill Cost	\$	6,000

2012 - 2013

Reverse 911 - Annual Bill Cost	\$	6,000
Festus Citizens Corp	\$	5,000

General Fund Expenditures
Line Item Summary
Street Department

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2006</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 192,475	\$ 147,177	\$ 168,629	\$ 263,093	\$ 167,338	\$ 309,943	\$ 309,602
Employee Benefits	\$ 54,323	\$ 47,633	\$ 53,523	\$ 86,319	\$ 53,433	\$ 100,005	\$ 99,588
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 1,902	\$ 1,275	\$ 1,385	\$ 2,903	\$ 1,161	\$ 3,353	\$ 3,353
Special Expenses	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 1,907	\$ 50	\$ 40	\$ 40	\$ 40
TOTAL	\$ 248,700	\$ 196,585	\$ 225,444	\$ 352,366	\$ 221,972	\$ 413,341	\$ 412,583
Total Operating Expenses	\$ 248,700	\$ 196,585	\$ 223,537	\$ 352,315	\$ 221,932	\$ 413,301	\$ 412,543
Total Capital Expenses	\$ -	\$ -	\$ 1,907	\$ 50	\$ 40	\$ 40	\$ 40
Totals	\$ 248,700	\$ 196,585	\$ 225,444	\$ 352,366	\$ 221,972	\$ 413,341	\$ 412,583

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
5% Street	City Administrator - Stoll	\$ 37.37	\$ 38.49	\$ 38.49	\$ 4,003	\$ 4,003
40% Street	PW's Director - Gray	\$ 34.74	\$ 35.78	\$ 35.78	\$ 29,769	\$ 29,769
50% Street	Deputy PW's Director - Abrams	\$ 26.46	\$ 27.25	\$ 27.25	\$ 28,340	\$ 28,340
100% Street	Foreman-Jaskiewicz	\$ 23.35	\$ 24.05	\$ 24.05	\$ 50,024	\$ 50,024
100% Street	Skilled - Fowler	\$ 19.75	\$ 20.34	\$ 20.34	\$ 42,307	\$ 42,307
100% Street	Skilled - Dyle	\$ 19.75	\$ 20.34	\$ 20.34	\$ 42,307	\$ 42,307
100% Street	Skilled -Belfield	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100% Street	Skilled -Belfield	\$ 1.52	\$ 1.82	\$ 1.82	\$ 3,786	\$ 3,786
100% Street	Skilled -McCarthy	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled -McCarthy	\$ 1.03	\$ 1.41	\$ 1.41	\$ 2,933	\$ 2,933
35% Street	Vehicle Maintenance - Ogle	\$ 18.61	\$ 19.17	\$ 19.17	\$ 13,956	\$ 13,956
35% Street	Vehicle Maintenance - Ogle	\$ 0.91	\$ 1.01	\$ 1.01	\$ 735	\$ 735
100% Street	Litter Control - Woodard	\$ 10.97	\$ 11.30	\$ 11.30	\$ 11,752	\$ 11,752
5% Street	Clerk Typist - Murphy	\$ 11.67	\$ 12.02	\$ 12.02	\$ 1,250	\$ 1,250
5% Street	Clerk Typist - Harvell	\$ 10.61	\$ 10.93	\$ 10.93	\$ 796	\$ 796
5% Street	Clerk Typist - Harvell CHANGE TO FULL TIME		\$ 10.93		\$ 341	\$ -
40% Street	Janitor - Hayes	\$ 10.97	\$ 11.30	\$ 11.30	\$ 4,701	\$ 4,701
	Merit				\$ 766	\$ 766
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 720	\$ 720
	SUBTOTAL				\$ 303,943	\$ 303,602
	Overtime				\$ 6,000	\$ 6,000
	TOTAL STREET - GENERAL FUND PAYROLL				\$ 309,943	\$ 309,602

General Fund Expenditures
Street Department

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2006-2006	Actual Expenditures 2006-2007	Budget Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
013100 - 51000	Regular Salaries	\$ 191,969	\$ 147,166	\$ 168,402	\$ 257,093	\$ 167,181	\$ 303,943	\$ 303,602
013100 - 51100	Overtime	\$ 506	\$ 11	\$ 227	\$ 6,000	\$ 157	\$ 6,000	\$ 6,000
013100 - 52000	Health Insurance	\$ 28,392	\$ 24,563	\$ 25,768	\$ 35,853	\$ 21,810	\$ 41,998	\$ 41,757
013100 - 52100	Life Insurance	\$ 471	\$ 373	\$ 423	\$ 870	\$ 458	\$ 1,043	\$ 1,038
013100 - 52200	Retirement	\$ 9,908	\$ 10,699	\$ 12,248	\$ 25,374	\$ 16,473	\$ 28,762	\$ 28,651
013100 - 52210	401A Match	\$ 1,019	\$ 983	\$ 2,409	\$ 4,095	\$ 2,140	\$ 4,491	\$ 4,457
013100 - 52300	Social Security	\$ 14,533	\$ 11,015	\$ 12,675	\$ 20,127	\$ 12,552	\$ 23,711	\$ 23,685
013100 - 56400	Uniform Expense	\$ 1,562	\$ 1,275	\$ 1,385	\$ 2,603	\$ 1,161	\$ 3,053	\$ 3,053
013100 - 56460	Safety Supplies	\$ 340	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 300
013100 - 57995	Employee Appreciation Exp	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
013100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ 50	\$ 40	\$ 40	\$ 40
013100 - 59410	Computer	\$ -	\$ -	\$ 1,907	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 248,700	\$ 196,585	\$ 225,444	\$ 352,365	\$ 221,972	\$ 413,341	\$ 412,583
Total Operating Expenses		\$ 248,700	\$ 196,585	\$ 223,537	\$ 352,315	\$ 221,932	\$ 413,301	\$ 412,543
Total Capital Expenses		\$ -	\$ -	\$ 1,907	\$ 50	\$ 40	\$ 40	\$ 40
TOTALS		\$ 248,700	\$ 196,585	\$ 225,444	\$ 352,365	\$ 221,972	\$ 413,341	\$ 412,583

General Fund Expenditures
Capital Outlay Detail
Street

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 8,790	\$ 8,790
Move 1 skilled employee from City T-Tax back to General Street	\$ 50,112	\$ 50,112
Make part-time clerk full-time	5% \$ 758	\$ -
Total	\$ 59,660	\$ 58,902

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.

Office Equipment:

3 Laser Printers(1 color)	1/4 of \$1,700	Dept. determined that printers are not needed this year	\$ -	\$ -
1 Office Chair	1/4 of cost of \$ 300	Dept. determined chair not needed	\$ -	\$ -
3 battery back-ups	1/4 of cost of \$160		\$ 40	\$ 40
Total			\$ 40	\$ 40
TOTAL CAPITAL OUTLAY			\$ 59,700	\$ 58,942

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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 599	\$ 29,812	\$ 1,549	\$ 900	\$ 981	\$ 1,000	\$ 1,000
Employee Benefits	\$ 7,148	\$ 17,382	\$ 18,026	\$ 24,000	\$ 12,704	\$ 21,600	\$ 21,600
Occupancy	\$ 114,040	\$ 118,469	\$ 116,098	\$ 120,000	\$ 78,811	\$ 126,000	\$ 126,000
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 17,079	\$ 16,213	\$ 13,041	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 635,835	\$ 658,228	\$ 689,366	\$ 743,735	\$ 477,609	\$ 767,000	\$ 764,500
Capital Outlay	\$ 148,961	\$ 5,037	\$ 44,829	\$ 4,500	\$ -	\$ 16,500	\$ 11,700
Transfers Out	\$ 238,906	\$ 345,476	\$ 190,515	\$ 111,500	\$ 77,872	\$ 96,350	\$ 96,350
TOTAL	\$ 1,162,568	\$ 1,190,617	\$ 1,073,422	\$ 1,004,635	\$ 647,977	\$ 1,028,450	\$ 1,021,150
Total Operating Expenses	\$ 775,176	\$ 848,253	\$ 838,078	\$ 890,135	\$ 571,310	\$ 933,850	\$ 931,350
Total Capital Expenses	\$ 218,392	\$ 96,364	\$ 83,344	\$ 4,500	\$ -	\$ 69,600	\$ 64,800
Total Reserve Expenses	\$ 169,000	\$ 246,000	\$ 152,000	\$ 110,000	\$ 76,667	\$ 25,000	\$ 25,000
Totals	\$ 1,162,568	\$ 1,190,617	\$ 1,073,422	\$ 1,004,635	\$ 647,977	\$ 1,028,450	\$ 1,021,150

General Fund Expenditures
Non-Departmental

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2006-2006</u>	<u>Actual Expenditures 2008-2007</u>	<u>RECOMMENDED Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
013200 - 51000	Reg Salaries (Veh Maint or bonus)	\$ -	\$ 28,930	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 51100	Overtime	\$ -	\$ 14	\$ 681	\$ -	\$ -	\$ -	\$ -
013200 - 51450	Bank Fees (NID)	\$ 599	\$ 868	\$ 868	\$ 900	\$ 981	\$ 1,000	\$ 1,000
013200 - 52000	Health Ins-Retirees + Veh Maint	\$ 7,148	\$ 12,582	\$ 17,974	\$ 24,000	\$ 12,704	\$ 21,600	\$ 21,600
013200 - 52100	Life Insurance	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 52200	Lagers Retirement Dues	\$ -	\$ 2,274	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 52210	401A Match	\$ -	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 52300	FICA Tax	\$ -	\$ 2,214	\$ 52	\$ -	\$ -	\$ -	\$ -
013200 - 53100	Electricity (Street Lights)	\$ 114,040	\$ 118,469	\$ 116,096	\$ 120,000	\$ 78,811	\$ 126,000	\$ 126,000
013200 - 56400	Uniforms	\$ -	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 56550	Chemicals (Vector Control)	\$ 17,079	\$ 15,896	\$ 13,041	\$ -	\$ -	\$ -	\$ -
013200 - 57200	Insurance, Claims & Bonds	\$ -	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 57307	Gain/Loss on Disposal	\$ 1,177	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
013200 - 57330	Grass & Weed Cutting	\$ 13,379	\$ 12,601	\$ 10,969	\$ 18,000	\$ 4,853	\$ -	\$ -
013200 - 57355	Quad City Comm. Dev. Corp.	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
013200 - 57510	Landfill Expenses	\$ 1,074	\$ 3,435	\$ 938	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
013200 - 57600	Trash Tag/Leaf Bag Expenses	\$ 3,000	\$ 1,000	\$ 1,150	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
013200 - 57650	Garbage Collection Exp.	\$ 615,270	\$ 631,868	\$ 665,122	\$ 712,935	\$ 468,799	\$ 751,000	\$ 751,000
013200 - 57670	Limb, Bulk, & Misc. Trash	\$ 435	\$ 6,846	\$ 4,307	\$ 2,500	\$ -	\$ 5,000	\$ 5,000
013200 - 57995	Employee Appreciation Expense	\$ -	\$ -	\$ 4,321	\$ 5,300	\$ 3,691	\$ 5,000	\$ 2,500
013200 - 57999	Other Misc. Special Expense	\$ -	\$ -	\$ 1,021	\$ 1,000	\$ 266	\$ 2,000	\$ 2,000
013200 - 59001	Donated Capital	\$ 136,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59095	Storm Sewer Projects	\$ 5,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59200	Building Improvements	\$ 6,858	\$ 5,037	\$ -	\$ 4,500	\$ -	\$ 16,500	\$ 11,700
013200 - 59210	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 59900	Street Lights	\$ -	\$ -	\$ 14,902	\$ -	\$ -	\$ -	\$ -
013200 - 59999	Other Capital Outlay	\$ 818	\$ -	\$ 29,927	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 923,662	\$ 845,141	\$ 882,907	\$ 893,135	\$ 570,105	\$ 932,100	\$ 924,800

General Fund Expenditures
Non-Departmental

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2006-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
013200 - 60010	Transfer Out - Library (Capital)	\$ 39,791	\$ -	\$ -	\$ -	\$ -	\$ 53,100	\$ 53,100
013200 - 60010	Transfer Out - Library (Operating)	\$ -	\$ 8,149	\$ -	\$ -	\$ -	\$ 16,750	\$ 16,750
013200 - 60010	Transfer Out - Library (Reserve)	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
013200 - 60040	Transfer Out - Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60020	Transfer Out - FDEQ Reserve	\$ 75,000	\$ 119,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ -	\$ -
013200 - 60025	Transfer Out - Police Reserve	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60035	Transfer Out - Dispatch Reserve	\$ 2,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 16,667	\$ 25,000	\$ 25,000
013200 - 60045	Transfer Out - Non-Dept Reserve	\$ 5,000	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
013200 - 60050	Transfer Out - Vehicle Maint.	\$ 29,640	\$ 28,625	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60055	Transfer Out - PW's Res/Rehab	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
013200 - 60065	Transfer Out - EOC Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
013200 - 60070	Transfer Out - LLEBG (Operating)	\$ 475	\$ -	\$ -	\$ 1,500	\$ 1,205	\$ 1,500	\$ 1,500
013200 - 60080	Transfer Out - Adm. Reserve	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
013200 - 60085	Transfer Out - Long Term Debt	\$ -	\$ 62,702	\$ 38,515	\$ -	\$ -	\$ -	\$ -
013200 - 60090	Transfer Out - Court Reserve	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
013200 - 60100	Transfer Out - Bldg. Reserve	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFER OUT		\$ 238,906	\$ 346,476	\$ 190,515	\$ 111,500	\$ 77,872	\$ 96,350	\$ 96,350
TOTALS		\$ 1,162,568	\$ 1,190,617	\$ 1,073,422	\$ 1,004,635	\$ 647,977	\$ 1,028,450	\$ 1,021,150
Total Operating Expenses		\$ 775,176	\$ 848,253	\$ 838,078	\$ 890,135	\$ 571,310	\$ 933,850	\$ 931,350
Total Capital Expenses		\$ 218,392	\$ 96,364	\$ 83,344	\$ 4,500	\$ -	\$ 69,600	\$ 64,800
Total Reserve Expenses		\$ 169,000	\$ 246,000	\$ 152,000	\$ 110,000	\$ 76,667	\$ 25,000	\$ 25,000
TOTALS		\$ 1,162,568	\$ 1,190,617	\$ 1,073,422	\$ 1,004,635	\$ 647,977	\$ 1,028,450	\$ 1,021,150

General and Expenditures
Capital Outlay Detail
Non-Departmental

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Building Improvements:</u>		
Replace 9 outside fixtures, powder coat poles, install contactor & new photo cells around City Hall/Police	\$ 11,500	\$ 6,700
Resurface parking lot at City Hall (material only)	\$ 5,000	\$ 5,000
Total	\$ 16,500	\$ 11,700
<u>Street Lights</u>		
	\$ -	\$ -
Total	\$ -	\$ -
<u>Other Capital Outlay</u>		
	\$ -	\$ -
Total	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 16,500	\$ 11,700

Five Year Capital Expenditure Plan

2009 - 2010

Upgrade phone system for city	\$ 100,000
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2010 - 2011

Transfer to Water Fund to hold water rates	\$ 85,000
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2011 - 2012

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Health Fund Summary

	Department Head Request 2008-2009	Budget Approved 2008-2009
Actual Fund Balance at September 30, 2007	\$ 126,552	\$ 126,552
Budgeted Revenues/Transfers 2007-2008	\$ 129,118	\$ 129,118
Budgeted Expenditures/Transfers 2007-2008	\$ 128,153	\$ 128,153
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 127,517	\$ 127,517
Estimated Revenue 2008-2009	\$ 129,141	\$ 129,141
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	\$ 256,658	\$ 256,658
Estimated Expenditures 2008-2009	\$ 128,206	\$ 127,447
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 128,206	\$ 127,447
Estimated Balance September 30, 2009	\$ 128,452	\$ 129,211
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 256,658	\$ 256,658

Cash in Bank as of May 31, 2008

Health Fund Operating Account	\$ -
Health Fund Payroll Account	\$ -
Health Fund Money Market Acct.	\$ 61,883
Health Fund Investments Out	\$ 130,000
Total Health Fund "Cash-n-Bank"	\$ 191,883

Health Fund Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	Current Budget 2007-2008	Revenues Through 6/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009	
023100 - 41000	Real Estate Taxes - Current	\$ 64,694	\$ 76,660	\$ 77,274	\$ 87,800	\$ 86,294	\$ 86,847	\$ 86,847	\$ 86,847
023100 - 41010	Real Estate Taxes - Prior	\$ 1,970	\$ 4,247	\$ 2,763	\$ 3,536	\$ 2,090	\$ 3,734	\$ 3,734	\$ 3,734
023100 - 41100	Personal Property - Current	\$ 16,025	\$ 18,951	\$ 19,510	\$ 21,387	\$ 20,843	\$ 20,837	\$ 20,837	\$ 20,837
023100 - 41110	Personal Property - Prior	\$ 2,502	\$ 3,097	\$ 3,040	\$ 2,431	\$ 2,480	\$ 2,415	\$ 2,415	\$ 2,415
023100 - 41200	Sur Tax	\$ 4,812	\$ 5,451	\$ 5,591	\$ 5,467	\$ 5,716	\$ 5,716	\$ 5,716	\$ 5,716
023100 - 41300	Financial Institution Tax	\$ 859	\$ 1,054	\$ 940	\$ 900	\$ 1,054	\$ 900	\$ 900	\$ 900
023100 - 42300	Railroad & Utility Tax	\$ 2,468	\$ 2,122	\$ 2,983	\$ 2,745	\$ 2,889	\$ 3,892	\$ 3,892	\$ 3,892
023100 - 43005	Contributed Revenue	\$ -	\$ 9	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -
023100 - 45010	Animal Pet Tag Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
023100 - 46100	Tax Penalties	\$ 813	\$ 893	\$ 1,136	\$ 800	\$ 767	\$ 800	\$ 800	\$ 800
023100 - 46200	Animal Impound (Pickup) Fees	\$ 760	\$ 833	\$ 679	\$ 750	\$ 345	\$ 700	\$ 700	\$ 700
023100 - 46201	Animal Quarantine Fee	\$ -	\$ 160	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -
023100 - 46210	Animal Adoption Fees	\$ 411	\$ 440	\$ 650	\$ 300	\$ 360	\$ 300	\$ 300	\$ 300
023100 - 47000	Interest	\$ 2,997	\$ 7,500	\$ 7,497	\$ 2,500	\$ 3,093	\$ 2,000	\$ 2,000	\$ 2,000
023100 - 48000	Miscellaneous Income	\$ 152	\$ 269	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
023100 - 48330	Demo & Weed Cutting Fees	\$ 930	\$ 12,831	\$ 1,739	\$ 500	\$ 833	\$ 1,000	\$ 1,000	\$ 1,000
023100 - 48340	Donations	\$ -	\$ -	\$ 16,122	\$ -	\$ 796	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 99,193	\$ 134,517	\$ 140,285	\$ 129,118	\$ 127,562	\$ 129,141	\$ 129,141	\$ 129,141
023100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	\$ 99,193	\$ 134,517	\$ 140,285	\$ 129,118	\$ 127,562	\$ 129,141	\$ 129,141	\$ 129,141
	Total Operating Expenses	\$ 74,387	\$ 90,647	\$ 88,619	\$ 124,153		\$ 127,306	\$ 126,547	
	Surplus or (Deficit)	\$ 24,806	\$ 43,870	\$ 51,666	\$ 4,965		\$ 1,835	\$ 2,594	

Health Fund Expenditures
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 52,093	\$ 61,678	\$ 57,972	\$ 70,192	\$ 34,637	\$ 68,769	\$ 68,428
Employee Benefits	\$ 10,893	\$ 13,106	\$ 14,221	\$ 17,986	\$ 9,051	\$ 17,862	\$ 17,444
Occupancy	\$ 152	\$ 89	\$ 1,056	\$ 2,200	\$ 1,349	\$ 2,200	\$ 2,200
Office Services	\$ 496	\$ 657	\$ 1,184	\$ 1,400	\$ 1,251	\$ 1,400	\$ 1,400
Travel & Mobile Equipment	\$ 2,347	\$ 2,573	\$ 2,363	\$ 3,400	\$ 1,273	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 1,483	\$ 1,512	\$ 2,142	\$ 18,100	\$ 4,913	\$ 18,100	\$ 18,100
Special Expenses	\$ 6,923	\$ 11,032	\$ 9,681	\$ 10,875	\$ 6,912	\$ 14,975	\$ 14,975
Capital Outlay	\$ 15,532	\$ 43,134	\$ 48,757	\$ 4,000	\$ -	\$ 900	\$ 900
TOTAL	\$ 89,919	\$ 133,781	\$ 137,376	\$ 128,153	\$ 69,386	\$ 128,206	\$ 127,447
Total Operating Expenses	\$ 74,387	\$ 90,647	\$ 88,619	\$ 124,153	\$ 59,386	\$ 127,306	\$ 126,547
Total Capital Expenses	\$ 15,532	\$ 43,134	\$ 48,757	\$ 4,000	\$ -	\$ 900	\$ 900
TOTALS:	\$ 89,919	\$ 133,781	\$ 137,376	\$ 128,153	\$ 69,386	\$ 128,206	\$ 127,447

Notes to Accounts Payable:

Auditing Fees is \$200 of total invoice for the financial statements and MIRMA report billing only.
Telephone Expense is 10% of Gray's Cell Phone+ Scherer cell phone + Telephone Service @ 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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
10% Health	PW's Director - Gray	\$ 34.74	\$ 35.78	\$ 35.78	\$ 7,442	\$ 7,442
5% Health	Clerk Typist - Murphy	\$ 11.67	\$ 12.02	\$ 12.02	\$ 1,250	\$ 1,250
5% Health	Clerk Typist - Harvell	\$ 10.61	\$ 10.93	\$ 10.93	\$ 796	\$ 796
5% Health	Clerk Typist - Harvell CHANGE TO FULL TIME		\$ 10.93		\$ 341	\$ -
100% Health	Animal Control - Scherer	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Health	Animal Control - Scherer	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100% Health	Summer Help Seasonal		Not requested this year	n/a	\$ -	\$ -
	Merit				\$ 127	\$ 127
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 15	\$ 15
	SUBTOTAL				\$ 43,459	\$ 43,118
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				\$ 19,810	\$ 19,810
	TOTAL HEALTH FUND PAYROLL				\$ 63,269	\$ 62,928

Health Fund Expenditures

		Three Year History			Current Budget	Proposed Budget			
Account Number	Account Title	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009	
023100 - 51000	Regular Salaries	\$ 31,923	\$ 37,953	\$ 39,243	\$ 41,157	\$ 26,272	\$ 43,459	\$ 43,118	
023100 - 51100	Overtime	\$ 17,930	\$ 19,959	\$ 14,681	\$ 23,580	\$ 5,634	\$ 19,810	\$ 19,810	
023100 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
023100 - 51600	Auditing	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 200	\$ 200	
023100 - 51850	Veterinarian/Vaccine	\$ 2,011	\$ 2,581	\$ 2,838	\$ 2,800	\$ 1,926	\$ 2,800	\$ 2,800	
023100 - 51860	Animal Crematory Services	\$ -	\$ 1,010	\$ 1,035	\$ 2,500	\$ 630	\$ 2,500	\$ 2,500	
023100 - 52000	Health Insurance	\$ 4,573	\$ 4,791	\$ 5,801	\$ 5,721	\$ 3,065	\$ 6,041	\$ 5,800	
023100 - 52100	Life Insurance	\$ 84	\$ 102	\$ 107	\$ 148	\$ 77	\$ 160	\$ 155	
023100 - 52200	Retirement	\$ 2,236	\$ 3,621	\$ 4,096	\$ 6,587	\$ 3,340	\$ 6,201	\$ 6,089	
023100 - 52210	401A Match	\$ 205	\$ 215	\$ 232	\$ 579	\$ 153	\$ 620	\$ 586	
023100 - 52300	Social Security	\$ 3,795	\$ 4,377	\$ 3,985	\$ 4,951	\$ 2,416	\$ 4,840	\$ 4,814	
023100 - 53100	Water Service	\$ -	\$ -	\$ 81	\$ 400	\$ 135	\$ 400	\$ 400	
023100 - 53100	Electricity	\$ -	\$ -	\$ 742	\$ 1,200	\$ 914	\$ 1,200	\$ 1,200	
023100 - 53300	Bldg./Grounds Maintenance	\$ 152	\$ 89	\$ 233	\$ 300	\$ 300	\$ 300	\$ 300	
023100 - 53500	Maintenance Supplies	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 300	
023100 - 54200	Telephone	\$ 211	\$ 319	\$ 788	\$ 1,000	\$ 621	\$ 1,000	\$ 1,000	
023100 - 54300	Office Supplies	\$ 285	\$ 338	\$ 396	\$ 400	\$ 630	\$ 400	\$ 400	
023100 - 55100	Gas, Oil & Antifreeze	\$ 1,907	\$ 1,978	\$ 1,742	\$ 2,400	\$ 1,121	\$ 3,000	\$ 3,000	
023100 - 55300	Vehicle Maintenance	\$ 440	\$ 595	\$ 621	\$ 1,000	\$ 152	\$ 1,000	\$ 1,000	
023100 - 56300	Pound Supplies	\$ 944	\$ 804	\$ 1,271	\$ 1,800	\$ 1,024	\$ 1,800	\$ 1,800	
023100 - 56310	Animal Control Supplies	\$ 252	\$ 257	\$ 378	\$ 400	\$ 120	\$ 400	\$ 400	
023100 - 56400	Uniform Expense	\$ 258	\$ 330	\$ 450	\$ 500	\$ 139	\$ 500	\$ 500	
023100 - 56460	Safety Supplies	\$ -	\$ -	\$ 43	\$ 50	\$ -	\$ 50	\$ 50	
023100 - 56550	Chemicals	\$ 29	\$ 121	\$ -	\$ 15,350	\$ 3,630	\$ 15,350	\$ 15,350	
023100 - 57000	Dues, Licenses, Subscriptions	\$ 30	\$ 65	\$ -	\$ 75	\$ 30	\$ 75	\$ 75	
023100 - 57010	Travel, Training, & Lodging	\$ -	\$ -	\$ 906	\$ 500	\$ 225	\$ 500	\$ 500	
023100 - 57200	Insurance/Bonds	\$ 2,715	\$ 2,967	\$ 3,647	\$ 4,500	\$ 2,873	\$ 9,200	\$ 9,200	
023100 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ -	
023100 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ -	
023100 - 57360	Co. Fees to Collect Taxes	\$ 1,918	\$ 2,188	\$ 2,296	\$ 2,600	\$ 2,541	\$ 2,600	\$ 2,600	
023100 - 57375	Delinquent Weed Cutting	\$ 1,720	\$ 5,333	\$ 1,514	\$ 2,000	\$ 1,142	\$ 2,000	\$ 2,000	
023100 - 57999	Other Misc. Special Expenses	\$ 540	\$ 479	\$ 568	\$ 1,200	\$ 101	\$ 600	\$ 600	
023100 - 59001	Donated Capital	\$ 15,500	\$ 43,134	\$ 47,617	\$ -	\$ -	\$ -	\$ -	
023100 - 59200	Building Improvements	\$ -	\$ -	\$ 596	\$ 4,000	\$ -	\$ -	\$ -	
023100 - 59600	Light Equipment	\$ 32	\$ -	\$ 544	\$ -	\$ -	\$ 900	\$ 900	
TOTALS:		\$ 89,919	\$ 133,781	\$ 137,376	\$ 128,153	\$ 59,386	\$ 128,206	\$ 127,447	
Total Operating Expenses		\$ 74,387	\$ 90,647	\$ 88,619	\$ 124,153	\$ 59,386	\$ 127,306	\$ 126,547	
Total Capital Expenses		\$ 15,532	\$ 43,134	\$ 48,757	\$ 4,000	\$ -	\$ 900	\$ 900	
TOTALS:		\$ 89,919	\$ 133,781	\$ 137,376	\$ 128,153	\$ 59,386	\$ 128,206	\$ 127,447	
							Operating % Increase vs Last Year	2.54%	1.93%
							Capital % Increase vs Last Year	-77.50%	-77.50%
							Total % Increase vs Last Year	0.04%	-0.55%

Health Department Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 2,597	\$ 2,597
Make part-time clerk full-time 5%	\$ 759	\$ -
Part Time employee (April - October 28 hours per week) Not requested in current budget	\$ -	\$ -
TOTAL	\$ 3,356	\$ 2,597
<u>Building Improvements:</u>		
TOTAL	\$ -	\$ -
<u>Light Equipment:</u>		
New traps	\$ 600	\$ 600
Digital camera with card	\$ 300	\$ 300
TOTAL	\$ 900	\$ 900
TOTAL CAPITAL OUTLAY	\$ 4,256	\$ 3,497
Five-Year Capital Outlay:		
2009 - 2010		
Desktop computer	\$ 1,000	
Truck	\$ 17,000	
2010 - 2011		
Dart gun and equipment	\$ 600	
Mosquito sprayer	\$ 10,000	
2011 - 2012		
2012 - 2013		

Library Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Actual Fund Balance at September 30, 2007	\$ 2,901	\$ 2,901
Budgeted Revenues/Transfers 2007-2008	\$ 1,945,189	\$ 1,945,189
Budgeted Expenditures/Transfers 2007-2008	\$ 1,946,794	\$ 1,946,794
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 1,296	\$ 1,296
Estimated Revenue 2008-2009	\$ 1,961,966	\$ 1,961,966
Transfers In:	\$ 83,100	\$ 83,100
<hr/>		
Total Assets 2008-2009	\$ 2,046,362	\$ 2,046,362
<hr/>		
Estimated Expenditures 2008-2009	\$ 2,045,661	\$ 2,037,264
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 2,045,661	\$ 2,037,264
Estimated Balance September 30, 2009	\$ 701	\$ 9,098
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 2,046,362	\$ 2,046,362

Cash in Bank as of May 31, 2008

Library Fund Operating Acct.	\$ -
Library Fund Payroll Acct.	\$ -
Library Fund Money Market Acct.	\$ 74,493
Library Fund Investments Out	\$ 20,000
Total Library Fund "Cash-n-Bank"	\$ 94,493

Library 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>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	<u>Actual Revenue</u> <u>2006-2007</u>	AMENDED <u>Budget</u> <u>2007-2008</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2008</u>	<u>Estimated</u> <u>Revenue</u> <u>2008-2009</u>	<u>Budgeted</u> <u>Revenue</u> <u>2008-2009</u>
035500 - 41000	Real Estate Taxes - Current	\$ 88,954	\$ 105,407	\$ 106,252	\$ 117,286	\$ 115,273	\$ 116,011	\$ 116,011
035500 - 41010	Real Estate Taxes - Prior	\$ 2,709	\$ 5,840	\$ 3,799	\$ 4,763	\$ 2,792	\$ 5,016	\$ 5,016
035500 - 41100	Personal Property Taxes - Current	\$ 22,034	\$ 26,058	\$ 26,826	\$ 28,570	\$ 27,843	\$ 27,834	\$ 27,834
035500 - 41110	Personal Property Taxes - Prior	\$ 3,440	\$ 4,259	\$ 4,180	\$ 3,283	\$ 3,312	\$ 3,258	\$ 3,258
035500 - 41200	Sur Tax	\$ 6,342	\$ 7,495	\$ 7,687	\$ 7,303	\$ 7,635	\$ 7,635	\$ 7,635
035500 - 41300	Financial Institution Tax	\$ 1,181	\$ 1,450	\$ 1,293	\$ 1,200	\$ 1,408	\$ 1,200	\$ 1,200
035500 - 42300	Railroad & Utility Tax	\$ 3,393	\$ 2,917	\$ 4,101	\$ 3,666	\$ 3,859	\$ 5,199	\$ 5,199
035500 - 43000	Grants Received	\$ 4,148	\$ 1,327	\$ 2,518	18,730	\$ -	\$ 7,500	\$ 7,500
035500 - 43005	Contributed Revenue	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -
035500 - 43220	State Library Aid	\$ 5,313	\$ 4,344	\$ 4,008	\$ 4,008	\$ 8,181	\$ 5,313	\$ 5,313
035500 - 46100	Tax Penalties	\$ 1,119	\$ 1,227	\$ 1,562	\$ 1,000	\$ 1,024	\$ 1,000	\$ 1,000
035500 - 46300	Library Fines & Rentals	\$ 19,938	\$ 20,317	\$ 20,031	\$ 18,000	\$ 12,662	\$ 18,000	\$ 18,000
035500 - 47000	Interest	\$ 2,009	\$ 5,731	\$ 7,857	\$ 3,000	\$ 3,323	\$ 2,000	\$ 2,000
035500 - 48000	Miscellaneous Income	\$ -	\$ 7	\$ 250	\$ -	\$ 40	\$ -	\$ -
035500 - 48090	Lease Purchase Proceeds	\$ -	\$ -	\$ 8,844	\$ 1,600,000	\$ 102,419	\$ 1,600,000	\$ 1,600,000
035500 - 48115	Building Lease Payments	\$ -	\$ -	\$ 38,739	\$ 68,400	\$ 37,800	\$ 72,000	\$ 72,000
035500 - 48210	Passport Fees	\$ 15,911	\$ 25,080	\$ 60,630	48,000	\$ 36,725	\$ 30,000	\$ 30,000
035500 - 48340	Donations	\$ 1,865	\$ 965	\$ 219,410	\$ 25,000	\$ -	\$ 60,000	\$ 60,000
	TOTAL REVENUE	\$ 178,356	\$ 212,500	\$ 517,987	\$ 1,945,189	\$ 364,296	\$ 1,961,966	\$ 1,961,966
035500 - 49990	Transfers In	\$ 37,791	\$ 8,149	\$ -	\$ -	\$ -	\$ 83,100	\$ 83,100
	TOTALS:	\$ 216,147	\$ 220,649	\$ 517,987	\$ 1,945,189	\$ 364,296	\$ 2,045,066	\$ 2,045,066
	Total Operating Revenue	\$ 172,343	\$ 210,132	\$ 248,476	\$ 238,079	\$ 224,077	\$ 222,466	\$ 222,466
	Total Special Revenue	\$ 43,804	\$ 10,441	\$ 269,511	\$ 1,707,110	\$ 140,219	\$ 1,822,600	\$ 1,822,600
	TOTALS:	\$ 216,147	\$ 220,573	\$ 517,987	\$ 1,945,189	\$ 364,296	\$ 2,045,066	\$ 2,045,066
	Total Operating Expenses	\$ 175,811	\$ 190,525	\$ 195,259	\$ 221,162		\$ 241,467	\$ 233,070
	Surplus or Deficit	\$ (3,468)	\$ 19,607	\$ 53,217	\$ 16,917		\$ (19,001)	\$ (10,604)

Library Fund Summary
Line Item Summary

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Personal Services	\$ 106,519	\$ 109,965	\$ 117,748	\$ 124,393	\$ 80,120	\$ 138,516	\$ 130,716
Employee Benefits	\$ 13,486	\$ 20,097	\$ 20,912	\$ 23,404	\$ 14,991	\$ 24,131	\$ 23,534
Occupancy	\$ 9,928	\$ 10,892	\$ 11,004	\$ 14,750	\$ 5,736	\$ 19,750	\$ 19,750
Office Services	\$ 8,220	\$ 8,167	\$ 9,406	\$ 11,450	\$ 6,747	\$ 11,900	\$ 11,900
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 25,958	\$ 27,677	\$ 21,193	\$ 30,000	\$ 11,703	\$ 30,150	\$ 30,150
Special Expenses	\$ 11,700	\$ 13,727	\$ 14,996	\$ 17,165	\$ 12,928	\$ 17,020	\$ 17,020
Capital Outlay	\$ 20,643	\$ 11,501	\$ 409,254	\$ 1,725,632	\$ 412,758	\$ 1,804,194	\$ 1,804,194
TOTAL	\$ 196,454	\$ 202,026	\$ 604,513	\$ 1,946,794	\$ 544,983	\$ 2,045,661	\$ 2,037,264
Total Operating Expenses	\$ 175,811	\$ 190,525	\$ 195,259	\$ 221,162	\$ 132,225	\$ 241,467	\$ 233,070
Total Capital Expenses	\$ 20,643	\$ 11,501	\$ 409,254	\$ 1,725,632	\$ 412,758	\$ 1,804,194	\$ 1,804,194
TOTALS:	\$ 196,454	\$ 202,026	\$ 604,513	\$ 1,946,794	\$ 544,983	\$ 2,045,661	\$ 2,037,264

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</u> <u>Average</u>	<u>Current</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u>	<u>New</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u> <u>2008-2009</u>	<u>Salary</u> <u>Approved</u> <u>2008-2009</u>
100% Library	Head Librarian - Gray	40	\$ 22.36	\$ 23.03	\$ 23.03	\$ 47,902	\$ 47,902
100% Library	Library Clerk - Patterson	32	\$ 10.83	\$ 11.15	\$ 11.15	\$ 18,554	\$ 18,554
100% Library	Library Clerk - Klinginsmith	15	\$ 11.15	\$ 11.48	\$ 11.48	\$ 8,954	\$ 8,954
100% Library	Library Clerk - Royle	28	\$ 9.61	\$ 9.90	\$ 9.90	\$ 14,414	\$ 14,414
100% Library	Library Clerk - Schwent	15	\$ 9.06	\$ 9.33	\$ 9.33	\$ 7,277	\$ 7,277
100% Library	Library Clerk - Johnson	27	\$ 9.33	\$ 9.61	\$ 9.61	\$ 13,492	\$ 13,492
100% Library	Library Clerk - Schmaltz	14	\$ 8.80	\$ 9.06	\$ 9.06	\$ 6,596	\$ 6,596
	Various employees additional hours per week			20 hrs/wk	5 hrs/wk	\$ 10,400	\$ 2,600
	Merit					\$ 487	\$ 487
	Safety Bonus					\$ -	\$ -
	No Sick Leave Bonus					\$ 240	\$ 240
	TOTAL LIBRARY PAYROLL					\$ 128,316	\$ 120,516

<u>Proposed Budget</u>	
<u>Department</u> <u>Head Request</u> <u>2008-2009</u>	<u>Budget</u> <u>Approved</u> <u>2008-2009</u>

Operating % Increase vs Last Year	9.18%	5.38%
Capital % Increase vs Last Year	4.55%	4.55%
Total % Increase vs Last Year	5.08%	4.65%

Library Fund Expenditures

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
035500 - 51000	Regular Salaries	\$ 106,290	\$ 109,790	\$ 111,853	\$ 117,118	\$ 75,525	\$ 128,316	\$ 120,516
035500 - 51190	Other Personal Services	\$ -	\$ -	\$ 5,720	\$ 7,100	\$ 4,420	\$ 10,000	\$ 10,000
035500 - 51600	Auditing Fees	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 200	\$ 200
035500 - 52000	Health Insurance	\$ 1,354	\$ 5,598	\$ 5,635	\$ 5,617	\$ 3,748	\$ 5,565	\$ 5,565
035500 - 52100	Life Insurance	\$ 93	\$ 130	\$ 123	\$ 197	\$ 92	\$ 197	\$ 197
035500 - 52200	Retirement	\$ 2,695	\$ 4,462	\$ 5,021	\$ 6,694	\$ 4,486	\$ 6,558	\$ 6,558
035500 - 52210	401A Match	\$ 1,306	\$ 1,823	\$ 1,877	\$ 1,936	\$ 1,114	\$ 1,994	\$ 1,994
035500 - 52300	Social Security	\$ 8,038	\$ 8,084	\$ 8,256	\$ 8,960	\$ 5,551	\$ 9,817	\$ 9,220
035500 - 53000	Water Service	\$ 439	\$ 468	\$ 591	\$ 600	\$ 331	\$ 900	\$ 900
035500 - 53100	Electricity	\$ 5,380	\$ 5,162	\$ 6,417	\$ 8,000	\$ 2,876	\$ 10,000	\$ 10,000
035500 - 53200	Gas or Heat	\$ 1,656	\$ 2,016	\$ 1,993	\$ 2,500	\$ 2,118	\$ 6,000	\$ 6,000
035500 - 53300	Bldg./Grounds Maintenance	\$ 2,215	\$ 2,920	\$ 1,628	\$ 3,050	\$ 76	\$ 2,000	\$ 2,000
035500 - 53500	Maintenance Supplies	\$ 238	\$ 326	\$ 375	\$ 800	\$ 335	\$ 850	\$ 850
035500 - 54000	Postage	\$ 315	\$ 228	\$ 397	\$ 400	\$ 427	\$ 450	\$ 450
035500 - 54200	Telephone	\$ 1,131	\$ 1,090	\$ 1,718	\$ 2,000	\$ 1,317	\$ 2,200	\$ 2,200
035500 - 54300	Office Supplies	\$ 1,733	\$ 1,691	\$ 1,389	\$ 1,800	\$ 1,007	\$ 2,000	\$ 2,000
035500 - 54400	Printing	\$ -	\$ 196	\$ -	\$ 250	\$ -	\$ 250	\$ 250
035500 - 54500	Office Equipment Maint.	\$ 1,025	\$ 1,713	\$ 1,470	\$ 1,500	\$ 495	\$ 1,500	\$ 1,500
035500 - 54550	Maintenance Contracts	\$ 4,016	\$ 3,249	\$ 4,432	\$ 5,500	\$ 3,501	\$ 5,500	\$ 5,500
035500 - 56200	Books	\$ 18,542	\$ 19,159	\$ 14,389	\$ 20,000	\$ 8,462	\$ 18,000	\$ 18,000
035500 - 56210	Periodicals	\$ 1,224	\$ 2,305	\$ 2,017	\$ 1,500	\$ 1,304	\$ 1,500	\$ 1,500
035500 - 56220	Audio/Visual Materials	\$ 4,087	\$ 3,173	\$ 3,798	\$ 5,000	\$ 1,423	\$ 6,500	\$ 6,500
035500 - 56240	Electronic Material/Software	\$ 722	\$ 1,766	\$ 54	\$ 3,000	\$ -	\$ 3,500	\$ 3,500
035500 - 56725	Passport Expense	\$ 1,383	\$ 1,274	\$ 935	\$ 500	\$ 514	\$ 650	\$ 650
035500 - 57000	Dues Subscriptions	\$ 190	\$ 215	\$ 140	\$ 265	\$ 140	\$ 170	\$ 170
035500 - 57010	Training, Travel & Lodging	\$ 113	\$ -	\$ -	\$ 500	\$ -	\$ 300	\$ 300
035500 - 57100	Advertising	\$ -	\$ 241	\$ 271	\$ 200	\$ 33	\$ 200	\$ 200
035500 - 57200	Insurance & Bonds	\$ 8,178	\$ 8,799	\$ 9,938	\$ 11,200	\$ 7,167	\$ 11,100	\$ 11,100
035500 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
035500 - 57360	Co. Fees to Collect Taxes	\$ 2,638	\$ 3,009	\$ 3,157	\$ 3,500	\$ 3,394	\$ 3,500	\$ 3,500
035500 - 57620	Rental Building Expenses	\$ -	\$ -	\$ -	\$ -	\$ 959	\$ -	\$ -
035500 - 57999	Other Misc. Special Expenses	\$ 581	\$ 1,463	\$ 1,465	\$ 1,500	\$ 1,235	\$ 1,750	\$ 1,750
035500 - 59001	Donated Capital	\$ 7,680	\$ 6,781	\$ 385,660	\$ -	\$ 104,950	\$ -	\$ -
035500 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 1,600,000	\$ 240,040	\$ 1,600,000	\$ 1,600,000
035500 - 59210	Office Furniture	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
035500 - 59630	Office Equipment	\$ -	\$ 602	\$ 3,420	\$ 5,000	\$ 379	\$ 11,600	\$ 11,600
035500 - 59800	Library Grant Expenses	\$ 250	\$ 1,896	\$ 2,094	\$ 18,301	\$ 16,556	\$ 7,500	\$ 7,500
035500 - 59805	Donation Expense	\$ 2,921	\$ 2,152	\$ 1,600	\$ 25,000	\$ -	\$ 60,000	\$ 60,000
035500 - 59810	Building Lease Interest	\$ -	\$ -	\$ 15,880	\$ 38,137	\$ 23,137	\$ 76,116	\$ 76,116
035500 - 59811	Building Lease Principal	\$ -	\$ -	\$ -	\$ 69,194	\$ 27,696	\$ 48,978	\$ 48,978
035500 - 59999	Other Capital Outlay	\$ 9,792	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 196,454	\$ 202,026	\$ 604,613	\$ 1,946,794	\$ 644,983	\$ 2,045,661	\$ 2,037,264
Total Operating Expenses		\$ 175,811	\$ 190,525	\$ 195,259	\$ 221,162	\$ 132,225	\$ 241,467	\$ 233,070
Total Capital Expenses		\$ 20,643	\$ 11,501	\$ 409,254	\$ 1,725,632	\$ 412,758	\$ 1,804,194	\$ 1,804,194
TOTALS:		\$ 196,454	\$ 202,026	\$ 604,613	\$ 1,946,794	\$ 544,983	\$ 2,045,661	\$ 2,037,264

Library Fund Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
Additional staff - 20 hours per week - wages & FICA (ave \$10/hr) (5 hours per week in approved column)	\$ 11,196	\$ 2,799
TOTAL	\$ 11,196	\$ 2,799
<u>Building Improvements:</u>		
New Building renovations	\$ 1,600,000	\$ 1,600,000
TOTAL	\$ 1,600,000	\$ 1,600,000
<u>Office Furniture</u>		
Meeting room chairs (Decided to wait to purchase - \$800)	\$ -	\$ -
TOTAL	\$ -	\$ -
<u>Office Equipment:</u>		
Technology Equipment (smart board projector & screen for meeting room)	\$ 6,000	\$ 6,000
Computer/Equipment Replacements	\$ 5,000	\$ 5,000
Television/CD-DVD player (Children's Department) (Decided to wait to purchase - \$800)	\$ -	\$ -
Vacumn cleaner	\$ 600	\$ 600
TOTAL	\$ 11,600	\$ 11,600
<u>Grant Expense - TOTAL</u>	\$ 7,500	\$ 7,500
<u>Donation Expense-TOTAL</u>	\$ 60,000	\$ 60,000
<u>New Building Lease - Interest</u>	\$ 76,116	\$ 76,116
	THESE AMOUNTS ARE FOR THE NEW LEASE AGREEMENT	
<u>New Building Lease - Principal</u>	\$ 48,978	\$ 48,978
	THESE AMOUNTS ARE FOR THE NEW LEASE AGREEMENT	
TOTAL CAPITAL OUTLAY	\$ 1,815,390	\$ 1,806,993

Library Fund Expenditures
Capital Outlay Detail

Five Year Capital Expenditure Plan:

2009 - 2010

Computer/Equipment Replacements	\$	5,000
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2010 - 2011

Computer/Equipment Replacements	\$	5,000
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2011 - 2012

Computer/Equipment Replacements	\$	5,000
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2012 - 2013

Computer/Equipment Replacements	\$	5,000
New Technology	\$	3,000

2013 - 2014

Computer/Equipment Replacements	\$	5,000
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Park Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 260,574	\$ 260,574
Budgeted Revenues/Transfers 2007-2008	\$ 546,827	\$ 546,827
Budgeted Expenditures/Transfers 2007-2008	\$ 553,597	\$ 553,597
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 263,804	\$ 253,804
Estimated Revenue 2008-2009	\$ 216,703	\$ 216,703
Transfers In:	\$ 325,850	\$ 325,850
<hr/>		
Total Assets 2008-2009	<u>\$ 796,357</u>	<u>\$ 796,357</u>
<hr/>		
Estimated Expenditures 2008-2009	\$ 647,736	\$ 625,703
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 647,736	\$ 625,703
Estimated Balance September 30, 2009	\$ 148,621	\$ 170,654
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ 796,357</u>	<u>\$ 796,357</u>

Cash in Bank as of May 31, 2008

Park Fund Operating Acct.	\$ -
Park Fund Payroll Acct.	\$ -
Park Fund Money Market Acct.	\$ 44,310
Park Fund Investments	\$ 254,350
Total Park Fund "Cash-n-Bank"	<u>\$ 298,660</u>

Park Fund Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	Current Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
043100 - 41000	Real Estate Taxes - Current	\$ 88,954	\$ 105,407	\$ 106,252	\$ 117,286	\$ 115,273	\$ 116,011	\$ 116,011
043100 - 41010	Real Estate Taxes - Prior	\$ 2,709	\$ 5,840	\$ 3,799	\$ 4,763	\$ 2,793	\$ 5,016	\$ 5,016
043100 - 41100	Personal Property - Current	\$ 22,034	\$ 26,058	\$ 26,826	\$ 28,570	\$ 27,843	\$ 27,834	\$ 27,834
043100 - 41110	Personal Property - Prior	\$ 3,440	\$ 4,259	\$ 4,180	\$ 3,283	\$ 3,312	\$ 3,258	\$ 3,258
043100 - 41200	Sur Tax	\$ 6,342	\$ 7,495	\$ 7,687	\$ 7,303	\$ 7,635	\$ 7,635	\$ 7,635
043100 - 41300	Financial Institution Tax	\$ 1,181	\$ 1,450	\$ 1,293	\$ 1,200	\$ 1,407	\$ 1,200	\$ 1,200
043100 - 42300	Railroad & Utility Tax	\$ 3,393	\$ 2,917	\$ 4,101	\$ 3,666	\$ 3,859	\$ 5,199	\$ 5,199
043100 - 43005	Contributed Revenue	\$ -	\$ 38	\$ 391	\$ -	\$ -	\$ -	\$ -
043100 - 43100	Federal Reimbursements	\$ -	\$ 1,505	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 43200	State Reimbursements	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 46100	Tax Penalties	\$ 1,119	\$ 1,227	\$ 1,562	\$ 1,000	\$ 1,024	\$ 1,000	\$ 1,000
043100 - 47000	Interest	\$ 3,027	\$ 8,281	\$ 12,306	\$ 4,000	\$ 5,213	\$ 4,000	\$ 4,000
043100 - 48000	Miscellaneous Income	\$ 420	\$ 703	\$ 235	\$ -	\$ 1,779	\$ -	\$ -
043100 - 48005	Proceeds from Sale	\$ 150	\$ 478	\$ 3,269	\$ 2,000	\$ 4,503	\$ -	\$ -
043100 - 48300	Insurance Claims & Refunds	\$ -	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 48340	Park Donations	\$ 20	\$ 505	\$ 40,418	\$ -	\$ 136	\$ -	\$ -
043100 - 48350	Sign Revenue	\$ 756	\$ 756	\$ 648	\$ 756	\$ 648	\$ 1,950	\$ 1,950
043100 - 48360	Users Fee (Pavilions)	\$ 6,355	\$ 6,125	\$ 7,565	\$ 6,000	\$ 5,875	\$ 6,500	\$ 6,500
043100 - 48370	Users Fee (Park Field)	\$ 6,495	\$ 7,185	\$ 9,805	\$ 9,000	\$ 9,790	\$ 10,000	\$ 10,000
043100 - 48400	Firecracker Festival	\$ 23,221	\$ 24,142	\$ 29,020	\$ 22,000	\$ 9,165	\$ 23,000	\$ 23,000
043100 - 48450	Soda Sales	\$ 622	\$ 228	\$ 316	\$ 300	\$ 171	\$ 300	\$ 300
043100 - 49300	Park Light Rentals	\$ 500	\$ 300	\$ 125	\$ 300	\$ 50	\$ 300	\$ 300
043100 - 49312	Old Band Building Rentals	\$ 5,375	\$ 4,785	\$ 5,650	\$ 3,000	\$ 1,716	\$ 3,000	\$ 3,000
043100 - 49320	Park Concession Revenue	\$ 1,100	\$ 800	\$ 900	\$ 900	\$ 500	\$ 500	\$ 500
043100 - 49330	Other Park Programs	\$ 1,130	\$ 100	\$ 2,900	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		\$ 178,343	\$ 210,911	\$ 269,248	\$ 215,327	\$ 202,692	\$ 216,703	\$ 216,703
043100 - 49990	Transfers in	\$ 295,343	\$ 295,728	\$ 323,336	\$ 331,500	\$ 212,576	\$ 325,850	\$ 325,850
TOTALS:		\$ 473,686	\$ 506,639	\$ 592,584	\$ 546,827	\$ 415,268	\$ 542,553	\$ 542,553

Transfers In Includes The Following:

1/2 of Levee/Stormwater Tax	\$ 315,850
From Tourism Fund for 20th Firecracker Festival	\$ 10,000
Total	\$ 325,850

Park Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 135,838	\$ 155,598	\$ 153,382	\$ 179,295	\$ 114,002	\$ 187,701	\$ 186,337
Employee Benefits	\$ 43,708	\$ 49,641	\$ 48,983	\$ 59,257	\$ 38,054	\$ 61,300	\$ 59,631
Occupancy	\$ 38,943	\$ 43,771	\$ 45,863	\$ 53,000	\$ 28,515	\$ 58,000	\$ 58,000
Office Services	\$ 5,823	\$ 5,805	\$ 7,472	\$ 8,100	\$ 3,973	\$ 8,200	\$ 8,200
Travel & Mobile Equipment	\$ 18,102	\$ 20,586	\$ 17,578	\$ 28,000	\$ 12,767	\$ 34,000	\$ 34,000
Materials & Supplies	\$ 15,345	\$ 12,388	\$ 19,394	\$ 20,145	\$ 5,623	\$ 22,195	\$ 22,195
Special Expenses	\$ 119,810	\$ 131,687	\$ 119,157	\$ 151,150	\$ 60,213	\$ 153,800	\$ 153,800
Capital Outlay	\$ 128,411	\$ 50,221	\$ 103,831	\$ 54,650	\$ 48,187	\$ 122,540	\$ 103,540
TOTAL	\$ 605,980	\$ 469,697	\$ 616,660	\$ 653,597	\$ 311,334	\$ 647,736	\$ 625,703
Total Operating Expenses	\$ 377,569	\$ 419,476	\$ 411,829	\$ 498,947	\$ 263,147	\$ 525,196	\$ 522,163
Total Capital Expenses	\$ 128,411	\$ 50,221	\$ 103,831	\$ 54,650	\$ 48,187	\$ 122,540	\$ 103,540
Totals:	\$ 605,980	\$ 469,697	\$ 616,660	\$ 653,597	\$ 311,334	\$ 647,736	\$ 625,703

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
100% Park	Superintendent - Crites	\$ 24.40	\$ 25.13	\$ 25.13	\$ 52,270	\$ 52,270
100% Park	Skilled - Crosby (request to move to foreman)	\$ 17.55	\$ 18.08	\$ 18.08	\$ 37,606	\$ 37,606
100% Park	Skilled - Crosby	\$ 0.73	\$ 0.90	\$ 0.90	\$ 1,872	\$ 1,872
100% Park	Skilled - Cook	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Park	Skilled - Cook	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100% Park	Skilled - Proffitt	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Park	Skilled - Proffitt	\$ -	\$ 0.35	\$ 0.35	\$ 728	\$ 728
10% Park	Vehicle Maintenance - Ogle	\$ 18.61	\$ 19.17	\$ 19.17	\$ 3,987	\$ 3,987
10% Park	Vehicle Maintenance - Ogle	\$ 0.91	\$ 1.01	\$ 1.01	\$ 210	\$ 210
20% Park	Clerk Typist - Murphy	\$ 11.67	\$ 12.02	\$ 12.02	\$ 5,000	\$ 5,000
20% Park	Clerk Typist - Harvell	\$ 10.61	\$ 10.93	\$ 10.93	\$ 3,183	\$ 3,183
20% Park	Clerk Typist - Harvell CHANGE TO FULL TIME		\$ 10.93		\$ 1,364	\$ -
100% Park	New - Summer Help (5 months/22 weeks)	\$ 10.97	\$ 11.30	\$ 11.30	\$ 9,944	\$ 9,944
	Merit				\$ 476	\$ 476
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 990	\$ 990
	SUBTOTAL				\$ 182,401	\$ 181,037
	Overtime				\$ 5,000	\$ 5,000
	TOTAL PARK FUND PAYROLL				\$ 187,401	\$ 186,037

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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
043100 - 51000	Regular Salaries	\$ 129,713	\$ 142,196	\$ 139,468	\$ 164,366	\$ 107,592	\$ 172,457	\$ 171,093
043100 - 51100	Overtime	\$ 5,896	\$ 3,970	\$ 4,169	\$ 5,000	\$ 2,709	\$ 5,000	\$ 5,000
043100 - 51200	Summer Help	\$ -	\$ 9,257	\$ 9,553	\$ 9,654	\$ 3,510	\$ 9,944	\$ 9,944
043100 - 51455	Credit Card Fees	\$ -	\$ -	\$ 17	\$ 100	\$ 16	\$ 100	\$ 100
043100 - 51600	Auditing	\$ 229	\$ 175	\$ 175	\$ 175	\$ 175	\$ 200	\$ 200
043100 - 52000	Health Insurance	\$ 25,056	\$ 25,922	\$ 26,360	\$ 26,725	\$ 17,650	\$ 27,689	\$ 26,725
043100 - 52100	Life Insurance	\$ 434	\$ 472	\$ 466	\$ 620	\$ 342	\$ 654	\$ 636
043100 - 52200	Retirement	\$ 8,188	\$ 11,092	\$ 10,604	\$ 17,127	\$ 11,354	\$ 17,392	\$ 16,946
043100 - 52210	401A Match	\$ 65	\$ 833	\$ 161	\$ 1,090	\$ 61	\$ 1,228	\$ 1,092
043100 - 52300	Social Security	\$ 9,965	\$ 11,322	\$ 11,392	\$ 13,695	\$ 8,400	\$ 14,337	\$ 14,232
043100 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ 247	\$ -	\$ -
043100 - 53000	Water Service	\$ 5,363	\$ 6,029	\$ 5,166	\$ 6,000	\$ 2,334	\$ 6,000	\$ 6,000
043100 - 53100	Electricity	\$ 16,927	\$ 16,607	\$ 16,369	\$ 18,000	\$ 8,928	\$ 18,000	\$ 18,000
043100 - 53200	Gas or Heat	\$ 2,871	\$ 2,750	\$ 2,656	\$ 4,000	\$ 3,242	\$ 4,000	\$ 4,000
043100 - 53300	Bldg./Grounds Maintenance	\$ 13,782	\$ 18,385	\$ 21,672	\$ 25,000	\$ 14,011	\$ 30,000	\$ 30,000
043100 - 54000	Postage	\$ 231	\$ 258	\$ 388	\$ 400	\$ 165	\$ 400	\$ 400
043100 - 54200	Telephone	\$ 4,695	\$ 4,415	\$ 5,032	\$ 5,500	\$ 2,985	\$ 5,500	\$ 5,500
043100 - 54300	Office Supplies	\$ 527	\$ 710	\$ 1,254	\$ 1,200	\$ 515	\$ 1,300	\$ 1,300
043100 - 54400	Printing	\$ 167	\$ 188	\$ 522	\$ 700	\$ 308	\$ 700	\$ 700
043100 - 54550	Maintenance Contracts	\$ 203	\$ 234	\$ 276	\$ 300	\$ -	\$ 300	\$ 300
043100 - 55100	Gas, Oil & Antifreeze	\$ 7,028	\$ 8,705	\$ 9,002	\$ 10,000	\$ 7,369	\$ 15,000	\$ 15,000
043100 - 55200	Tires	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
043100 - 55350	Light Equipment Maintenance	\$ 2,115	\$ 4,408	\$ 1,199	\$ 7,500	\$ 613	\$ 8,000	\$ 8,000
043100 - 55400	Heavy Equipment Maintenance	\$ 5,754	\$ 3,996	\$ 5,237	\$ 5,000	\$ 3,491	\$ 5,500	\$ 5,500
043100 - 55500	Equipment Rental	\$ 2,961	\$ 3,477	\$ 2,140	\$ 5,500	\$ 1,294	\$ 5,500	\$ 5,500
043100 - 56400	Uniform Expense	\$ 1,241	\$ 1,621	\$ 1,692	\$ 1,845	\$ 1,052	\$ 1,845	\$ 1,845
043100 - 56450	Tools	\$ 1,125	\$ 1,181	\$ 1,123	\$ 1,300	\$ 968	\$ 1,500	\$ 1,500
043100 - 56460	Safety Supplies	\$ 511	\$ 295	\$ 260	\$ 500	\$ 64	\$ 500	\$ 500
043100 - 56550	Chemicals	\$ 2,263	\$ 149	\$ 1,269	\$ 2,500	\$ 2,696	\$ 3,000	\$ 3,000
043100 - 56650	Rock & Sand	\$ 7,655	\$ 5,803	\$ 5,178	\$ 4,000	\$ 326	\$ 4,000	\$ 4,000
043100 - 56700	Softball/Recreation Programs	\$ 2,550	\$ 3,339	\$ 9,872	\$ 10,000	\$ 517	\$ 10,000	\$ 10,000
043100 - 56715	Sign/Banner Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350	\$ 1,350
043100 - 57000	Due Subscriptions	\$ 148	\$ 111	\$ 31	\$ 200	\$ 30	\$ 200	\$ 200
043100 - 57010	Training, Travel & Lodging	\$ 357	\$ 207	\$ 60	\$ 400	\$ 80	\$ 400	\$ 400
043100 - 57100	Advertising	\$ 217	\$ 102	\$ 221	\$ 350	\$ 160	\$ 400	\$ 400
043100 - 57200	Insurance/Bonds	\$ 19,081	\$ 24,250	\$ 15,276	\$ 15,200	\$ 11,541	\$ 16,800	\$ 16,800
043100 - 57330	Weed & Grass Cutting	\$ 56,734	\$ 61,490	\$ 54,515	\$ 78,000	\$ 27,775	\$ 78,000	\$ 78,000

Park Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
043100 - 57360	Co. Fees to Collect Taxes	\$ 2,638	\$ 3,009	\$ 3,157	\$ 3,500	\$ 3,394	\$ 3,500	\$ 3,500
043100 - 57700	Concession Stand Expenses	\$ 2,038	\$ 1,496	\$ 1,560	\$ 2,500	\$ 581	\$ 2,500	\$ 2,500
043100 - 57800	Firecracker Festival Expenses	\$ 37,868	\$ 38,846	\$ 43,339	\$ 50,000	\$ 16,109	\$ 51,000	\$ 51,000
043100 - 57999	Other Misc. Special Expenses	\$ 729	\$ 2,176	\$ 998	\$ 1,000	\$ 543	\$ 1,000	\$ 1,000
043100 - 59001	Donated Capital	\$ 128,411	\$ 45,066	\$ 102,193	\$ -	\$ -	\$ -	\$ -
043100 - 59200	Building Improvements	\$ -	\$ 1,130	\$ -	\$ 14,500	\$ 14,235	\$ 63,500	\$ 63,500
043100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ 150	\$ 40	\$ 40	\$ 40
043100 - 59410	Computer	\$ -	\$ -	\$ 755	\$ -	\$ -	\$ -	\$ -
043100 - 59600	Light Equipment	\$ -	\$ 997	\$ -	\$ 23,000	\$ 19,552	\$ 5,000	\$ 5,000
043100 - 59999	Other Capital Outlay	\$ -	\$ 3,028	\$ 883	\$ 17,000	\$ 14,360	\$ 54,000	\$ 35,000

TOTALS:	\$ 505,980	\$ 469,697	\$ 515,660	\$ 553,597	\$ 311,334	\$ 647,736	\$ 625,703
Total Operating Expenses	\$ 377,569	\$ 419,476	\$ 411,829	\$ 498,947	\$ 263,147	\$ 525,196	\$ 522,163
Total Capital Expenses	\$ 128,411	\$ 50,221	\$ 103,831	\$ 54,650	\$ 48,187	\$ 122,540	\$ 103,540
TOTALS:	\$ 505,980	\$ 469,697	\$ 515,660	\$ 553,597	\$ 311,334	\$ 647,736	\$ 625,703

Operating % Increase to Last Year	5.26%	4.65%
Capital % Increase to Last Year	124.23%	89.46%
Total % Increase to Last Year	17.00%	13.02%

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>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (Includes benefits):</u>		
Summer Employee - 5 months no insurance or Lagers (continuation of program)	\$ 10,705	\$ 10,705
Make part-time clerk full-time 20%	\$ 3,033	\$ -
15 Year Plan Increments in total	\$ 5,909	\$ 5,909
Total	\$ 19,647	\$ 16,614
<u>Building Improvements:</u>		
Restrooms - S. Adams Street	\$ 55,000	\$ 55,000
Garage doors for West City Park Maintenance Shed	\$ 3,500	\$ 3,500
Repair lights at ballfields at Sunset and West City Parks	\$ 5,000	\$ 5,000
Total	\$ 63,500	\$ 63,500
<u>Office Equipment</u>		
3 Laser Printers(1 color) 1/4 of \$1,700 Dept. determined that printers are not needed this year	\$ -	\$ -
1 Office Chair 1/4 of cost of \$ 300 Dept. determined chair not needed	\$ -	\$ -
3 battery back-ups 1/4 of cost of \$160	\$ 40	\$ 40
Total	\$ 40	\$ 40
<u>Light Equipment:</u>		
Auger attachment (Bobcat)	\$ 3,000	\$ 3,000
1 HP Aerator N. Lake West City Park	\$ 2,000	\$ 2,000
Total	\$ 5,000	\$ 5,000
<u>Other Capital Outlay:</u>		
Scoria for Infields - West City Parks	\$ 20,000	\$ 20,000
Repair steps at Sunset Park	\$ 20,000	\$ 1,000
10 - Plastic picnic tables	\$ 10,000	\$ 10,000
15 - Metal BBQ grills	\$ 4,000	\$ 4,000
Total	\$ 54,000	\$ 35,000
TOTAL CAPITAL OUTLAY	\$ 142,187	\$ 120,164

Capital Fund Expenditures
Capital Outlay Detail

Five Year Expenditure Plan:

2009-2010

30' x 40' Pavilion (Bird Sanctuary)	\$	35,000
Restrooms - Billy Porter Park	\$	55,000
30' x 40' Pavilion (Habseiger Park)	\$	35,000
10 - 8 Ft. Plastic Tables	\$	10,000
1 - 1 HP Aerator for West City Park South Lake	\$	3,000
Playground structure - Sunset Park	\$	60,000
10 Covered Picnic Tables (various parks)	\$	35,000
Resurface Sunset Park tennis courts	\$	60,000
Basketball court with lights	\$	70,000
Scoria for ballfield maintenance	\$	5,000

TOTAL 2009-2010 \$ 388,000

2010-2011

30' x 40' Pavilion - West City Park	\$	35,000
30' x 40' Pavilion - Bird Sanctuary	\$	35,000
Playground structure - Jokerst Park	\$	50,000
2 - Bison Basketball Systems - West City Park	\$	10,000
10 Deluxe BBQ grills - various locations	\$	12,000
Restrooms - West City Park Fairgrounds	\$	65,000
Basketball court with lights - West City Park	\$	70,000
10 - 21 ft. Covered Bleachers - West City Park	\$	60,000
1 - half ton pickup	\$	30,000
Scoria for ballfields	\$	10,000

TOTAL 2010-2011 \$ 377,000

2011-2012

Playground Structure - Shropshire Park	\$	60,000
Restrooms - West City Park Barn Area	\$	55,000
Restrooms - Ludwig	\$	55,000
Infield Groomer	\$	5,000
3 - 21 ft. Covered Bleachers - Sunset Park	\$	25,000
30' x 40' Pavilion - Billy Porter Park	\$	35,000
3 weed eaters	\$	2,000
Scoria for ballfield maintenance	\$	5,000

TOTAL 2011-2012 \$ 242,000

2012 - 2013

Restrooms - Bird Sanctuary	\$	55,000
30' x 40' Pavilion - West City Park Fairgrounds	\$	35,000
Lights for West City Park soccer fields	\$	150,000
Tractor	\$	60,000
Restrooms - Habseiger Park	\$	55,000

TOTAL 2012-2013 \$ 355,000

Tourism Tax Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 178,072	\$ 178,072
Budgeted Revenues/Transfers 2007-2008	\$ 72,000	\$ 72,000
Budgeted Expenditures/Transfers 2007-2008	\$ 50,000	\$ 50,000
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 200,072	\$ 200,072
Estimated Revenue 2008-2009	\$ 72,000	\$ 72,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	\$ 272,072	\$ 272,072
<hr/>		
Estimated Expenditures 2008-2009	\$ 45,000	\$ 45,000
Transfers Out:	\$ 10,000	\$ 10,000
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
<hr/>		
Total Liabilities 2008-2009	\$ 55,000	\$ 55,000
Estimated Balance September 30, 2009	\$ 217,072	\$ 217,072
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 272,072	\$ 272,072

Cash in Bank as of May 31, 2008

Tourism Tax Fund Money Market Acct.	\$ 14,063
Tourism Tax Fund Investments	\$ 174,000
Total Tourism Tax Fund "Cash-n-Bank"	<u>\$ 188,063</u>

NOTE: Expenses amounting to \$10,000 to complete the Life Trail has been rebudgeted from the 2007-2008 year, thus the fund balance is understated.

Tourism 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 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	<u>Current Budget 2007-2008</u>	<u>Revenues Through 6/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>
121000- 42230	Sales Tax	\$	69,159	\$ 70,800	\$ 79,524	\$ 70,000	\$ 53,376	\$ 70,000	\$ 70,000
121000- 47000	Interest	\$	499	\$ 3,162	\$ 6,984	\$ 2,000	\$ 3,028	\$ 2,000	\$ 2,000
121000- 48340	Donations	\$	-	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
TOTAL REVENUE			<u>\$ 69,658</u>	<u>\$ 73,962</u>	<u>\$ 86,508</u>	<u>\$ 72,000</u>	<u>\$ 58,404</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>
TOTALS:			<u>\$ 69,658</u>	<u>\$ 73,962</u>	<u>\$ 86,508</u>	<u>\$ 72,000</u>	<u>\$ 58,404</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>

Tourism Tax Fund Summary
Line Item Summary

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2006	Actual Expenditures 2006-2008	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 97,431	\$ 27,251	\$ 21,506	\$ 40,000	\$ 33,135	\$ 45,000	\$ 45,000
SUB-TOTAL	\$ 97,431	\$ 27,251	\$ 21,606	\$ 40,000	\$ 33,135	\$ 45,000	\$ 45,000
Transfers Out:	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ 97,431	\$ 27,251	\$ 21,606	\$ 50,000	\$ 33,135	\$ 55,000	\$ 55,000

Tourism Tax 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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>	
121000- 57100	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121000- 59001	Donated Capital	\$ 96,433	\$ 22,086	\$ 19,926	\$ -	\$ -	\$ -	\$ -	
121000- 59200	Building Improvements	\$ 998	\$ 745	\$ 1,580	\$ -	\$ -	\$ -	\$ -	
121000- 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121000- 59999	Other Capital Outlay	\$ -	\$ 4,420	\$ -	\$ 40,000	\$ 33,135	\$ 45,000	\$ 45,000	
TOTAL EXPENDITURES		<u>\$ 97,431</u>	<u>\$ 27,251</u>	<u>\$ 21,506</u>	<u>\$ 40,000</u>	<u>\$ 33,135</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	
121000- 60040	Transfers Out to Park	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	
TOTALS:		<u>\$ 97,431</u>	<u>\$ 27,251</u>	<u>\$ 21,506</u>	<u>\$ 50,000</u>	<u>\$ 33,135</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	

Dept. Head Request 2008-2009 **Capital Approved 2008-2009**

CAPITAL OUTLAY DETAIL

Building Improvements

Total \$ - \$ -

Other Capital Outlay:

Rebudget expenses for Life Trail not completed in 2007-2008 \$ 10,000 \$ 10,000

21 Christmas Lights for Main Street \$ 5,000 \$ 5,000

Playground equipment w/installation at WCP Complex \$ 30,000 \$ 30,000

Total \$ 45,000 \$ 45,000

TOTAL CAPITAL OUTLAY \$ 45,000 \$ 45,000

Transfers to Park Fund

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

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

Sales Tax Reimbursement Fund

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 169,463	\$ 169,463
Budgeted Revenues/Transfers 2007-2008	\$ 277,000	\$ 277,000
Budgeted Expenditures/Transfers 2007-2008	\$ 277,000	\$ 277,000
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 169,463	\$ 169,463
Estimated Revenue 2008-2009	\$ 277,000	\$ 277,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	\$ 446,463	\$ 446,463
<hr/>		
Estimated Expenditures 2008-2009	\$ 277,000	\$ 277,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
<hr/>		
Total Liabilities 2008-2009	\$ 277,000	\$ 277,000
<hr/>		
Estimated Balance September 30, 2009	\$ 169,463	\$ 169,463
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 446,463	\$ 446,463

Cash in Bank as of May 31, 2008

Account #1 M/M Account	\$ 20,534
Account #2 M/M Account	\$ 18,780
Total Sales Tax Reimb. "Cash-n-Bank"	\$ 39,314

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 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	<u>Current Budget 2007-2008</u>	<u>Revenues Through 5/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>	
131000 - 42001	Account #1 Tax Receipts	\$ 37,474	\$ 89,409	\$ 91,263	\$ 102,000	\$ 41,626	\$ 102,000	\$ 102,000	\$ 102,000
131000 - 42002	Account #2 Tax Receipts	\$ 158,174	\$ 171,224	\$ 172,551	\$ 173,000	\$ 107,678	\$ 173,000	\$ 173,000	\$ 173,000
131000 - 47001	Account #1 Interest Earned	\$ 443	\$ 3,106	\$ 3,328	\$ 2,000	\$ 1,852	\$ 2,000	\$ 2,000	\$ 2,000
131000 - 47002	Account #2 Interest Earned	\$ 1,818	\$ 1,037	\$ 606	\$ -	\$ 566	\$ -	\$ -	\$ -
TOTAL REVENUE		<u>\$ 197,909</u>	<u>\$ 264,776</u>	<u>\$ 267,748</u>	<u>\$ 277,000</u>	<u>\$ 151,722</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>	<u>\$ 277,000</u>
TOTALS:		<u>\$ 197,909</u>	<u>\$ 264,776</u>	<u>\$ 267,748</u>	<u>\$ 277,000</u>	<u>\$ 151,722</u>	<u>\$ 277,000</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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ 360,269	\$ 273,400	\$ 277,000	\$ 221,286	\$ 277,000	\$ 277,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 360,269	\$ 273,400	\$ 277,000	\$ 221,286	\$ 277,000	\$ 277,000

Sales Tax Reimbursement 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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
131000 - 57001	Account #1 Tax Reimbursement	\$ -	\$ 50,349	\$ 84,686	\$ 104,000	\$ 102,700	\$ 104,000	\$ 104,000
131000 - 57002	Account #2 Tax Reimbursement	\$ -	\$ 309,920	\$ 188,714	\$ 173,000	\$ 118,586	\$ 173,000	\$ 173,000
TOTALS:		\$ -	\$ 360,269	\$ 273,400	\$ 277,000	\$ 221,286	\$ 277,000	\$ 277,000

Capital Reserve Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Actual Fund Balance at September 30, 2007	\$ 751,336	\$ 751,336
Budgeted Revenues/Transfers 2007-2008	\$ 118,000	\$ 118,000
Budgeted Expenditures/Transfers 2007-2008	\$ 141,200	\$ 141,200
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 728,136	\$ 728,136
Estimated Revenue 2008-2009	\$ 10,000	\$ 10,000
Transfers In:	\$ 25,000	\$ 25,000
<hr/>		
Total Assets 2008-2009	\$ 763,136	\$ 763,136
<hr/>		
Estimated Expenditures 2008-2009	\$ -	\$ -
Transfers Out:	\$ 344,833	\$ 344,833
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
<hr/>		
Total Liabilities 2008-2009	\$ 344,833	\$ 344,833
<hr/>		
Estimated Balance September 30, 2009	\$ 418,303	\$ 418,303
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 763,136	\$ 763,136

Cash in Bank as of May 31, 2008

	<u>M/M Account</u>	<u>Investments</u>	<u>Total</u>	
Fire Department Reserve	\$ 125,200	\$ 362,725	\$ 487,925	(Before \$120,000 withdrawal to rehab fire truck)
Library Reserve	\$ 20	\$ 13,025	\$ 13,045	
Police Reserve	\$ 10	\$ 123,125	\$ 123,135	
Dispatch Reserve	\$ 25	\$ 72,750	\$ 72,775	
Non-Departmental Reserve	\$ 16	\$ 37,675	\$ 37,691	
EOC Reserve	\$ 9	\$ 32,900	\$ 32,909	
Administration Reserve	\$ 2	\$ 22,425	\$ 22,427	
Court Reserve	\$ 15	\$ 6,575	\$ 6,590	
Building Reserve	\$ 24	\$ 16,450	\$ 16,474	
Public Work's Rehab Reserve	\$ (5,882)	\$ 6,200	\$ 318	

Total Capital Reserve Fund "Cash-n-Bank" \$ 119,439 \$ 693,850 \$ 813,289

Capital Reserve Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2006	Actual Revenue 2006-2008	Actual Revenue 2008-2007	Current Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
052200 - 47000	Interest	\$ 5,707	\$ 19,910	\$ 34,589	\$ 18,000	\$ 16,485	\$ 10,000	\$ 10,000
	TOTAL REVENUE	<u>\$ 5,707</u>	<u>\$ 19,910</u>	<u>\$ 34,589</u>	<u>\$ 18,000</u>	<u>\$ 16,485</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
052200 - 49990	Transfers In	\$ 171,000	\$ 246,000	\$ 152,000	\$ 100,000	\$ 66,667	\$ 25,000	\$ 25,000
	TOTALS:	<u>\$ 178,707</u>	<u>\$ 266,910</u>	<u>\$ 186,589</u>	<u>\$ 118,000</u>	<u>\$ 83,152</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
	Transfers In Include:							
			<u>Earmarked for:</u>					
	Library Reserve	\$ -	Bldg improvements / technology					
	Adm. Reserve	\$ -						
	Court Reserve	\$ -						
	Bldg. Reserve	\$ -	Vehicles					
	Police Reserve	\$ -						
	Fire Reserve	\$ -	Fire Truck					
	Non Dept Reserve	\$ -	City Hall repairs					
	EOC Reserve	\$ -	Reverse 911					
	Dispatch Reserve	\$ 25,000	New 911 system					
	PW's Bldg Reserve	\$ -	Building repairs					
	Total Transfers In	<u>\$ 25,000</u>						

Capital Reserve 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 2004-2006</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
052200 -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
052200 -	60010 Transfers Out to Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,250	\$ 13,250
052200 -	60055 Transfers Out to PW's Rehab	\$ -	\$ -	\$ -	\$ 21,200	\$ 21,200	\$ 433	\$ 433
052200 -	60060 Transfers Out to General Fund	\$ -	\$ -	\$ 15,650	\$ 120,000	\$ -	\$ 331,150	\$ 331,150
TOTALS:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,650</u>	<u>\$ 141,200</u>	<u>\$ 21,200</u>	<u>\$ 344,833</u>	<u>\$ 344,833</u>

NOTE: The 2008-2009 Transfer out to PW's Reserve/Rehab is to transfer the last of the funds put aside for the Rehabilitation.

L.E.T.F. Budget Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 7,965	\$ 7,965
Budgeted Revenues/Transfers 2007-2008	\$ 6,000	\$ 6,000
Budgeted Expenditures/Transfers 2007-2008	\$ 6,000	\$ 6,000
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 7,965	\$ 7,965
Estimated Revenue 2008-2009	\$ 4,050	\$ 4,050
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	\$ 12,015	\$ 12,015
Estimated Expenditures 2008-2009	\$ 6,000	\$ 6,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 6,000	\$ 6,000
Estimated Balance September 30, 2009	\$ 6,015	\$ 6,015
<hr/>		
Total Liabilities & Fund Balance 2008-2009	\$ 12,015	\$ 12,015

Cash In Bank as of May 31, 2008

L.E.T.F. Fund Money Market Acct.	\$ 2,289
L.E.T.F. Investments Out	\$ -
Total L.E.T.F. Fund "Cash-n-Bank"	\$ 2,289

L.E.T.F. Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	Current Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
062100 - 43235	L.E.T.F. Fee's (From Court)	\$ 4,414	\$ 4,380	\$ 3,305	\$ 3,900	\$ 416	\$ 2,000	\$ 2,000
062100 - 43240	Post Commission Grants	\$ 2,175	\$ 2,032	\$ 1,784	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
062100 - 47000	Interest	\$ 37	\$ 309	\$ 388	\$ 100	\$ 152	\$ 50	\$ 50
TOTAL REVENUES		<u>\$ 6,626</u>	<u>\$ 6,721</u>	<u>\$ 5,477</u>	<u>\$ 6,000</u>	<u>\$ 568</u>	<u>\$ 4,050</u>	<u>\$ 4,050</u>
062100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		<u>\$ 6,626</u>	<u>\$ 6,721</u>	<u>\$ 5,477</u>	<u>\$ 6,000</u>	<u>\$ 568</u>	<u>\$ 4,050</u>	<u>\$ 4,050</u>

L.E.T.F. Expenditures

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
062100 - 57010	Training Fees	\$ 4,812	\$ 4,962	\$ 4,318	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTALS:		<u>\$ 4,812</u>	<u>\$ 4,962</u>	<u>\$ 4,318</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

LLEBG Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ -	\$ -
Budgeted Revenues/Transfers 2007-2008	\$ 20,532	\$ 20,532
Budgeted Expenditures/Transfers 2007-2008	\$ 20,237	\$ 20,237
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 295	\$ 295
Estimated Revenue 2008-2009	\$ 13,500	\$ 13,500
Transfers In:	\$ 1,500	\$ 1,500
<hr/>		
Total Assets 2008-2009	<u>\$ 15,295</u>	<u>\$ 15,295</u>
Estimated Expenditures 2008-2009	\$ 15,000	\$ 15,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 15,000	\$ 15,000
Estimated Balance September 30, 2009	\$ 295	\$ 295
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ 15,295</u>	<u>\$ 15,295</u>

Cash in Bank as of May 31, 2008

LLEBG Fund Money Market Acct. \$ -

LLEBG Grant Revenue

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	AMENDED Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
072100 - 43000	Grant Receipts	\$ 14,452	\$ -	\$ -	\$ 15,416	\$ 15,416	\$ 13,500	\$ 13,500
072100 - 47000	Interest	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
072100 - 48340	Donations	\$ -	\$ -	\$ -	\$ 3,616	\$ 3,616	\$ -	\$ -
TOTALS:		\$ 14,460	\$ -	\$ -	\$ 19,032	\$ 19,032	\$ 13,500	\$ 13,500
072100 - 49990	Transfers In	\$ 475	\$ -	\$ -	\$ 1,500	\$ 1,205	\$ 1,500	\$ 1,500
TOTALS:		\$ 14,935	\$ -	\$ -	\$ 20,532	\$ 20,237	\$ 15,000	\$ 15,000

LLEBG Grant Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
072100 - 59001	Donated Capital	\$ 8,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
072100 - 59800	Grant Expenses	\$ 6,208	\$ -	\$ -	\$ 20,237	\$ 20,237	\$ 15,000	\$ 15,000
TOTALS:		\$ 14,935	\$ -	\$ -	\$ 20,237	\$ 20,237	\$ 15,000	\$ 15,000

Public Works Fund Summary

		<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>		\$ 18,504	\$ 18,504
Budgeted Revenues/Transfers 2007-2008	AMENDED	\$ 31,497	\$ 31,497
Budgeted Expenditures/Transfers 2007-2008	AMENDED	\$ 49,568	\$ 49,568
<hr/>			
Estimated Fund Balance September 30, 2008		\$ 433	\$ 433
Estimated Revenue 2008-2009		\$ -	\$ -
Transfers In:		\$ 433	\$ 433
<hr/>			
Total Assets 2008-2009		<u>\$ 866</u>	<u>\$ 866</u>
Estimated Expenditures 2008-2009		\$ 866	\$ 866
Transfers Out:		\$ -	\$ -
Estimated Encumbrances as of September 30, 2009		\$ -	\$ -
Total Liabilities 2008-2009		\$ 866	\$ 866
Estimated Balance September 30, 2009	(See Note below)	\$ -	\$ -
<hr/>			
Total Liabilities & Fund Balance 2008-2009		<u>\$ 866</u>	<u>\$ 866</u>

Cash in Bank as of May 31, 2008

PW Fund Money Market Acct.	\$ 431
PW Fund Investments Out	\$ -
Total PW Fund "Cash-n-Bank"	<u>\$ 431</u>

NOTE: The 2008-2009 Budget year will close out this fund and the Capital Reserve monies set aside for rehabbing the building.

Public Works Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2008	Actual Revenue 2006-2007	AMENDED Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
081000 - 47000	Interest	\$ 1,850	\$ 3,841	\$ 2,153	\$ 297	\$ 295	\$ -	\$ -
081000 - 48000	Miscellaneous Income	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,850	\$ 3,841	\$ 2,161	\$ 297	\$ 295	\$ -	\$ -
081000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ 31,200	\$ 31,200	\$ 433	\$ 433
TOTALS:		\$ 1,850	\$ 3,841	\$ 2,161	\$ 31,497	\$ 31,495	\$ 433	\$ 433

Public Works Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
081000 - 53300	Building & Grounds Maint.	\$ 2,436	\$ 4,871	\$ 3,973	\$ -	\$ -	\$ -	\$ -
081000 - 59001	Donated Capital	\$ 3,080	\$ -	\$ 41,498	\$ -	\$ -	\$ -	\$ -
081000 - 59100	UE Bldg. Rehab Expense	\$ 3,873	\$ 353	\$ 17,843	\$ 49,568	\$ 49,568	\$ 866	\$ 866
TOTALS:		\$ 9,389	\$ 5,224	\$ 63,314	\$ 49,568	\$ 49,568	\$ 866	\$ 866

Capital Outlay Detail

Bldg Rehab Expense

Rehab PW Building - to go towards doors	\$ 866	\$ 866
Total	\$ 866	\$ 866

City T-Tax Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 2,122,179	\$ 2,122,179
Budgeted Revenues/Transfers 2007-2008	\$ 1,273,000	\$ 1,273,000
<u>Budgeted Expenditures/Transfers 2007-2008</u>	<u>\$ 1,200,425</u>	<u>\$ 1,200,425</u>
Estimated Fund Balance September 30, 2008	\$ 2,194,754	\$ 2,194,754
Estimated Revenue 2008-2009	\$ 1,249,000	\$ 1,249,000
Transfers In:	\$ -	\$ -
Total Assets 2008-2009	<u>\$ 3,443,754</u>	<u>\$ 3,443,754</u>
Estimated Expenditures 2008-2009	\$ 1,501,020	\$ 1,501,020
Transfers Out:	\$ 4,123	\$ 4,123
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 1,505,143	\$ 1,505,143
Estimated Balance September 30, 2009	\$ 1,938,611	\$ 1,938,611
Total Liabilities & Fund Balance 2008-2009	<u>\$ 3,443,754</u>	<u>\$ 3,443,754</u>

Cash in Bank as of May 31, 2008

City T-Tax Fund Operating Acct.	\$ -
City T-Tax Fund Payroll Acct.	\$ -
City T-Tax Fund Money Market Acct.	\$ 752,430
City T-Tax Investments Out	\$ 1,441,522
Total City T-Tax "Cash-in-Bank"	<u>\$ 2,193,952</u>

City T-Tax Fund Revenues

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	AMENDED Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
093100 - 42000	1/2% Sales Tax	\$ 1,128,216	\$ 1,125,448	\$ 1,235,469	\$ 1,224,500	\$ 825,683	\$ 1,206,000	\$ 1,206,000
093100 - 42010	Special Road District Tax	\$ -	\$ 23,585	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 43005	Contributed Revenue	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 43100	Federal Reimbursements	\$ -	\$ 12,787	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 43200	State Reimbursements	\$ -	\$ 1,705	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 44110	Street & Sidewalk Assess.	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100- 45200	Excavation Permits	\$ 2,000	\$ 1,850	\$ 2,050	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
093100 - 47000	Interest	\$ 25,776	\$ 61,919	\$ 89,772	\$ 45,000	\$ 39,275	\$ 40,000	\$ 40,000
093100 - 48000	Miscellaneous Income	\$ -	\$ 759	\$ 2,538	\$ -	\$ 823	\$ -	\$ -
093100 - 48005	Proceeds from Sale	\$ 17,775	\$ 3,293	\$ -	\$ -	\$ 1,944	\$ -	\$ -
093100 - 48300	Insurance Claims & Refunds	\$ -	\$ 4,176	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 48330	Demo & Weed Cutting	\$ 2,800	\$ 2,800	\$ 2,550	\$ 2,000	\$ 900	\$ 2,000	\$ 2,000
093100 - 48340	Donations	\$ -	\$ -	\$ 646,350	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 1,176,632	\$ 1,238,475	\$ 1,978,729	\$ 1,273,000	\$ 869,625	\$ 1,249,000	\$ 1,249,000
093100 - 49990	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	\$ 1,176,632	\$ 1,238,475	\$ 1,978,729	\$ 1,273,000	\$ 869,625	\$ 1,249,000	\$ 1,249,000

City T-Tax Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 239,170	\$ 342,914	\$ 363,705	\$ 331,122	\$ 217,465	\$ 345,739	\$ 345,739
Employee Benefits	\$ 69,129	\$ 100,039	\$ 101,421	\$ 107,587	\$ 66,065	\$ 105,181	\$ 105,181
Occupancy	\$ 9,674	\$ 11,700	\$ 12,418	\$ 15,950	\$ 8,212	\$ 15,950	\$ 15,950
Office Services	\$ 5,312	\$ 4,379	\$ 4,700	\$ 7,000	\$ 3,187	\$ 7,000	\$ 7,000
Travel & Mobile Equipment	\$ 57,018	\$ 79,989	\$ 66,800	\$ 98,500	\$ 62,465	\$ 115,500	\$ 115,500
Materials & Supplies	\$ 151,904	\$ 177,468	\$ 193,184	\$ 302,550	\$ 143,289	\$ 302,550	\$ 302,550
Special Expenses	\$ 80,437	\$ 89,186	\$ 82,633	\$ 127,400	\$ 55,527	\$ 131,600	\$ 131,600
Capital Outlay	\$ 113,404	\$ 265,419	\$ 707,627	\$ 206,371	\$ 35,648	\$ 477,500	\$ 477,500
SUB-TOTAL	\$ 726,048	\$ 1,071,094	\$ 1,532,488	\$ 1,196,480	\$ 591,858	\$ 1,501,020	\$ 1,501,020
Transfers Out:	\$ 3,816	\$ 4,081	\$ 4,016	\$ 3,945	\$ 2,929	\$ 4,123	\$ 4,123
TOTAL	\$ 729,864	\$ 1,075,175	\$ 1,536,504	\$ 1,200,425	\$ 594,787	\$ 1,505,143	\$ 1,505,143
Total Operating Expenses	\$ 612,644	\$ 805,675	\$ 824,861	\$ 990,109	\$ 556,210	\$ 1,023,520	\$ 1,023,520
Total Capital Expenses	\$ 113,404	\$ 265,419	\$ 707,627	\$ 206,371	\$ 35,648	\$ 477,500	\$ 477,500
Total Transfers	\$ 3,816	\$ 4,081	\$ 4,016	\$ 3,945	\$ 2,929	\$ 4,123	\$ 4,123
Totals:	\$ 729,864	\$ 1,075,175	\$ 1,536,504	\$ 1,200,425	\$ 594,787	\$ 1,505,143	\$ 1,505,143

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 \$200 Park, \$200 Health & \$200 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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
100% Street	Skilled - Hankins	\$ 15.04	\$ 15.49	\$ 15.49	\$ 32,219	\$ 32,219
100% Street	Skilled - Hankins	\$ 1.57	\$ 1.94	\$ 1.94	\$ 4,035	\$ 4,035
100% Street	Skilled - Rundel	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Rundel	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100% Street	Skilled - Lewis, B	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Lewis, B	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100% Street	Skilled - Dollar	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Dollar	\$ 0.34	\$ 0.71	\$ 0.71	\$ 1,477	\$ 1,477
100% Street	Skilled - Bishop	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Bishop	\$ 0.34	\$ 0.71	\$ 0.71	\$ 1,477	\$ 1,477
100% Street	Skilled - Masker	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Masker	\$ -	\$ 0.35	\$ 0.35	\$ 728	\$ 728
100% Street	Skilled - Montgomery	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Street	Skilled - Montgomery	\$ -	\$ 0.35	\$ 0.35	\$ 728	\$ 728
100% Street	Skilled - Kohl	\$ 12.06	\$ 12.42	\$ 12.42	\$ 25,834	\$ 25,834
100% Street	Skilled - Kohl	\$ -	\$ 2.62	\$ 2.62	\$ 5,450	\$ 5,450
50% Street	Skilled - Stephens	\$ 16.60	\$ 17.10	\$ 17.10	\$ 17,784	\$ 17,784
50% Street	Skilled - Stephens	\$ -	\$ 0.22	\$ 0.22	\$ 229	\$ 229
100% Street	New - Summer Help (June, July & August-70 days)		Not requested this year		\$ -	\$ -
	Merit				\$ 920	\$ 920
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 300	\$ 300
	SUBTOTAL				\$ 283,289	\$ 283,289
	Overtime				\$ 60,000	\$ 60,000
	TOTAL T-TAX FUND PAYROLL				\$ 343,289	\$ 343,289

City T-Tax Fund Expenditures

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
093100 - 51000	Regular Salaries	\$ 221,882	\$ 327,382	\$ 332,330	\$ 289,022	\$ 186,607	\$ 283,289	\$ 283,289
093100 - 51100	Overtime	\$ 14,545	\$ 13,617	\$ 29,460	\$ 40,000	\$ 28,943	\$ 60,000	\$ 60,000
093100 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 51600	Auditing Fees	\$ 2,743	\$ 1,915	\$ 1,915	\$ 2,100	\$ 1,915	\$ 2,450	\$ 2,450
093100 - 52000	Health Insurance	\$ 35,238	\$ 44,282	\$ 42,998	\$ 43,377	\$ 26,051	\$ 40,967	\$ 40,967
093100 - 52100	Life Insurance	\$ 716	\$ 940	\$ 1,106	\$ 1,131	\$ 696	\$ 1,101	\$ 1,101
093100 - 52200	Retirement	\$ 14,587	\$ 26,200	\$ 27,642	\$ 33,890	\$ 21,889	\$ 33,643	\$ 33,643
093100 - 52210	401A Match	\$ 1,067	\$ 3,670	\$ 2,440	\$ 4,018	\$ 1,267	\$ 3,208	\$ 3,208
093100 - 52300	Social Security	\$ 17,459	\$ 24,947	\$ 27,235	\$ 25,171	\$ 16,162	\$ 26,262	\$ 26,262
093100 - 52400	Unemployment Compensation	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 53000	Water Service	\$ 1,013	\$ 1,213	\$ 1,280	\$ 1,250	\$ 548	\$ 1,250	\$ 1,250
093100 - 53100	Electricity	\$ 4,705	\$ 5,207	\$ 5,916	\$ 6,500	\$ 3,600	\$ 6,500	\$ 6,500
093100 - 53200	Gas or Heat	\$ 1,495	\$ 2,460	\$ 2,343	\$ 2,700	\$ 2,202	\$ 2,700	\$ 2,700
093100 - 53300	Bldg./Grounds Maintenance	\$ 1,089	\$ 1,166	\$ 1,161	\$ 3,000	\$ 1,004	\$ 3,000	\$ 3,000
093100 - 53325	Storm Sewer Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 53500	Maintenance Supplies	\$ 1,372	\$ 1,654	\$ 1,718	\$ 2,500	\$ 858	\$ 2,500	\$ 2,500
093100 - 54000	Postage	\$ 18	\$ 35	\$ 22	\$ 150	\$ -	\$ 150	\$ 150
093100 - 54200	Telephone	\$ 3,906	\$ 3,330	\$ 3,221	\$ 4,600	\$ 1,953	\$ 4,600	\$ 4,600
093100 - 54300	Office Supplies	\$ 1,184	\$ 780	\$ 1,181	\$ 1,650	\$ 1,234	\$ 1,650	\$ 1,650
093100 - 54550	Maintenance Contracts	\$ 204	\$ 234	\$ 276	\$ 600	\$ -	\$ 600	\$ 600
093100 - 55100	Gas, Oil & Antifreeze	\$ 18,680	\$ 30,626	\$ 31,957	\$ 38,000	\$ 27,357	\$ 55,000	\$ 55,000
093100 - 55200	Tires	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 55350	Light Equipment Maintenance	\$ 10,465	\$ 11,661	\$ 9,006	\$ 16,500	\$ 14,624	\$ 16,500	\$ 16,500
093100 - 55400	Heavy Equipment Maintenance	\$ 25,089	\$ 36,870	\$ 23,918	\$ 40,000	\$ 18,358	\$ 40,000	\$ 40,000
093100 - 55500	Equipment Rental	\$ 2,654	\$ 832	\$ 1,919	\$ 4,000	\$ 2,126	\$ 4,000	\$ 4,000
093100 - 56400	Uniform Expense	\$ 2,937	\$ 4,231	\$ 4,345	\$ 4,050	\$ 2,826	\$ 4,050	\$ 4,050
093100 - 56450	Tools	\$ 5,139	\$ 3,939	\$ 4,239	\$ 5,000	\$ 4,145	\$ 5,000	\$ 5,000
093100 - 56460	Safety Supplies	\$ 4,914	\$ 2,641	\$ 3,543	\$ 4,500	\$ 1,935	\$ 4,500	\$ 4,500
093100 - 56550	Chemicals	\$ 6,492	\$ 2,946	\$ 1,998	\$ 3,000	\$ 713	\$ 3,000	\$ 3,000
093100 - 56600	Pipes & Appurtenances	\$ 21	\$ 1,032	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 56610	Street Signs/Striping	\$ 6,139	\$ 12,435	\$ 18,011	\$ 25,000	\$ 8,389	\$ 25,000	\$ 25,000
093100 - 56650	Rock	\$ 7,174	\$ 6,515	\$ 12,567	\$ 13,000	\$ 5,952	\$ 13,000	\$ 13,000
093100 - 56655	Concrete	\$ 61,586	\$ 43,124	\$ 59,111	\$ 70,000	\$ 26,982	\$ 70,000	\$ 70,000
093100 - 56660	Hot Mix	\$ 44,767	\$ 87,693	\$ 68,625	\$ 140,000	\$ 56,905	\$ 140,000	\$ 140,000
093100 - 56665	Cold Mix	\$ 4,612	\$ 2,180	\$ 3,926	\$ 5,000	\$ 3,622	\$ 5,000	\$ 5,000
093100 - 56670	Salt	\$ 2,198	\$ 7,033	\$ 16,819	\$ 30,000	\$ 30,124	\$ 30,000	\$ 30,000
093100 - 56680	Cinders	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,231	\$ 3,000	\$ 3,000

City T-Tax 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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2009</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
093100 - 56999	Other Materials & Supplies	\$ 5,945	\$ 3,699	\$ -	\$ -	\$ 465	\$ -	\$ -
093100 - 57000	Dues Subscriptions	\$ 1,407	\$ 311	\$ 464	\$ 500	\$ 245	\$ 500	\$ 500
093100 - 57010	Training, Travel & Lodging	\$ 817	\$ 542	\$ 1,039	\$ 2,000	\$ 550	\$ 2,000	\$ 2,000
093100 - 57100	Advertising	\$ 346	\$ 149	\$ 286	\$ 800	\$ 113	\$ 800	\$ 800
093100 - 57200	Insurance/Bonds	\$ 40,991	\$ 47,871	\$ 46,509	\$ 57,100	\$ 33,470	\$ 51,300	\$ 51,300
093100 - 57330	Grass Cutting	\$ 16,089	\$ 13,053	\$ 12,319	\$ 20,000	\$ 5,753	\$ 30,000	\$ 30,000
093100 - 57670	Tree/Limb Removal	\$ 6,575	\$ 3,816	\$ 6,035	\$ 10,000	\$ 890	\$ 10,000	\$ 10,000
093100 - 57910	Street Reconstruction	\$ 9,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 57920	Sidewalks	\$ 996	\$ 1,384	\$ -	\$ -	\$ -	\$ -	\$ -
093100 - 57950	Street Sealing	\$ -	\$ 16,707	\$ 407	\$ 20,000	\$ 201	\$ 20,000	\$ 20,000
093100 - 57999	Other Misc. Special Expenses	\$ 3,363	\$ 5,353	\$ 15,574	\$ 17,000	\$ 14,306	\$ 17,000	\$ 17,000
093100 - 59001	Donated Capital	\$ 106,886	\$ 256,040	\$ 701,391	\$ -	\$ -	\$ -	\$ -
093100 - 59200	Building Improvements	\$ -	\$ 1,923	\$ 615	\$ 5,000	\$ 5,283	\$ 110,000	\$ 110,000
093100 - 59600	Light Equipment	\$ -	\$ 475	\$ -	\$ 30,750	\$ 23,329	\$ 47,500	\$ 47,500
093100 - 59700	Heavy Equipment	\$ 6,518	\$ 6,981	\$ 5,621	\$ 5,621	\$ 5,621	\$ 320,000	\$ 320,000
093100 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 165,000	\$ 1,415	\$ -	\$ -
TOTAL EXPENDITURES		\$ 728,048	\$ 1,071,094	\$ 1,532,488	\$ 1,198,480	\$ 691,868	\$ 1,501,020	\$ 1,501,020
093100 - 60075	Transfers out to NID Fund	\$ 3,816	\$ 4,081	\$ 4,016	\$ 3,945	\$ 2,929	\$ 4,123	\$ 4,123
TOTALS:		\$ 729,864	\$ 1,075,175	\$ 1,536,504	\$ 1,200,425	\$ 694,787	\$ 1,505,143	\$ 1,505,143
Total Operating Expenses		\$ 612,644	\$ 805,675	\$ 824,861	\$ 990,109	\$ 556,210	\$ 1,023,520	\$ 1,023,520
Total Capital Expenses		\$ 113,404	\$ 265,419	\$ 707,627	\$ 206,371	\$ 35,648	\$ 477,500	\$ 477,500
Total Transfers Out		\$ 3,816	\$ 4,081	\$ 4,016	\$ 3,945	\$ 2,929	\$ 4,123	\$ 4,123
Totals:		\$ 729,864	\$ 1,075,175	\$ 1,536,504	\$ 1,200,425	\$ 694,787	\$ 1,505,143	\$ 1,505,143
Operating % Increase vs Last Year							3.37%	3.37%
Capital % Increase vs Last Year							131.38%	131.38%
Total % Increase vs Last Year							25.38%	25.38%

City T-Tax Expenditures
Capital Outlay Detail

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
Upgrade 1 employee to skilled	\$ 6,583	\$ 6,583
15 Year Plan Increments in total	\$ 7,391	\$ 7,391
Part Time employee (June, July, August - 70 days @ 8 hrs/day)	Not requested this year \$ -	\$ -
Move 1 skilled employees from City T-Tax back to General Street (see Note)	\$ (50,130)	\$ (50,130)
Total	\$ (36,156)	\$ (36,156)

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

Salt Building to comply with DNR guidelines	\$ 100,000	\$ 100,000
Balance of PW Building Rehab	\$ 10,000	\$ 10,000
Total	\$ 110,000	\$ 110,000

Light Equipment:

Asphalt roller	\$ 42,000	\$ 42,000
Core drill and bit	\$ 3,500	\$ 3,500
Shoring Equipment required by MIRMA	\$ 2,000	\$ 2,000
Total	\$ 47,500	\$ 47,500

Heavy Equipment

Vactor Truck (some funds placed in reserve last year in City T-tax & Sewer Funds)	2/3 T-Tax & 1/3 sewer \$ 220,000	\$ 220,000
Plumb backhoe to get ready for hydraulics	\$ 15,000	\$ 15,000
Dump Truck	\$ 85,000	\$ 85,000
Total	\$ 320,000	\$ 320,000

Other Capital Outlay

Total	\$ -	\$ -
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City T-Tax Expenditures
Capital Outlay Detail

Transfers

NID GO Interest and Principal Payment on Gravenmier Portion (5.357% of Debt)	\$	4,122.75	\$	4,122.75
Total	\$	4,123	\$	4,123
TOTAL CAPITAL OUTLAY	\$	445,467	\$	445,467

Five Year Capital Expenditure Plan:

2009 - 2010

2010 - 2011

2011 - 2012

2012 - 2013

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 T-Tax Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>	\$ 223,977	\$ 223,977
Deferred Revenue Available at County at the end of 9/30/07	\$ 1,628,612	\$ 1,628,612
Budgeted Revenues/Transfers 2007-2008	\$ 567,000	\$ 567,000
Budgeted Expenditures/Transfers 2007-2008	\$ 1,600,000	\$ 1,600,000
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 819,589	\$ 819,589
Estimated Revenue 2008-2009	\$ 1,524,741	\$ 1,524,741
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	<u>\$ 2,344,330</u>	<u>\$ 2,344,330</u>
Estimated Expenditures 2008-2009	\$ 1,940,580	\$ 1,940,580
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 1,940,580	\$ 1,940,580
Estimated Balance September 30, 2009	\$ 403,750	\$ 403,750
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ 2,344,330</u>	<u>\$ 2,344,330</u>

Cash In Bank as of May 31, 2008

County T-Tax Fund Money Market Acct.	\$ 219,652
County T-Tax Investments Out	\$ -
County T-Tax Deferred Revenue	\$ 1,628,612
Total County T-Tax "Cash-in-Bank"	<u>\$ 1,848,264</u>

County T-Tax 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>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	<u>Actual Revenue</u> <u>2006-2007</u>	<u>Current Budget</u> <u>2007-2008</u>	<u>Revenues Through</u> <u>5/31/2008</u>	<u>Estimated Revenue</u> <u>2008-2009</u>	<u>Budgeted Revenue</u> <u>2008-2009</u>
103100 - 42000	County Sales Tax	\$ 351,991	\$ 198,153	\$ 892,431	\$ 565,000	\$ 368,857	\$ 550,000	\$ 550,000
103100 - 43000	*Grant Receipts	\$ 782	\$ 112,111	\$ 229,432		\$ 81,330	\$ 972,741	\$ 972,741
103100 - 43005	Contributed Revenue	\$ -	\$ -	\$ 19,596	\$ -	\$ -	\$ -	\$ -
103100 - 47000	Interest	\$ 2,611	\$ 8,432	\$ 5,299	\$ 2,000	\$ 6,633	\$ 2,000	\$ 2,000
103100 - 48000	Miscellaneous Income	\$ 105	\$ 240	\$ -	\$ -	\$ (20)	\$ -	\$ -
TOTALS:		<u>\$ 355,489</u>	<u>\$ 318,936</u>	<u>\$ 1,146,758</u>	<u>\$ 567,000</u>	<u>\$ 466,800</u>	<u>\$ 1,524,741</u>	<u>\$ 1,524,741</u>
*Grant Receipts:								
	N 5th & Mill Project - 80%	\$ 972,741						
	Total	<u>\$ 972,741</u>						

County T-Tax Fund Summary
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2006-2006</u>	<u>Actual Expenditures 2008-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ -	\$ 1,363	\$ 1,271	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 352,772	\$ 308,900	\$ 1,140,188	\$ 1,600,000	\$ 574,930	\$ 1,940,580	\$ 1,940,580
TOTAL	\$ 352,772	\$ 310,263	\$ 1,141,459	\$ 1,600,000	\$ 574,930	\$ 1,940,580	\$ 1,940,580

County T-Tax Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
103100 - 51500	Engineering Fees	\$ -	\$ 1,363	\$ 1,271	\$ -	\$ -	\$ -	\$ -
103100 - 57400	Storm Drain Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59090	Benton Storm Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59001	Donated Capital	\$ 329,108	\$ 303,311	\$ 1,140,928	\$ -	\$ -	\$ -	\$ -
103100 - 59080	Street Work	\$ 27,983	\$ 5,589	\$ (165)	\$ 600,000	\$ 34,157	\$ 1,440,580	\$ 1,440,580
103100 - 59215	Bridge Replacement	\$ 400	\$ -	\$ (575)	\$ 600,000	\$ 437,814	\$ -	\$ -
103100 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59700	Heavy Equipment	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59999	Other Capital Outlay	\$ (5,139)	\$ -	\$ -	\$ 400,000	\$ 102,959	\$ 500,000	\$ 500,000

TOTAL EXPENDITURES	\$ 352,772	\$ 310,263	\$ 1,141,459	\$ 1,600,000	\$ 574,930	\$ 1,940,580	\$ 1,940,580
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103100 - 60005	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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TOTALS:	\$ 352,772	\$ 310,263	\$ 1,141,459	\$ 1,600,000	\$ 574,930	\$ 1,940,580	\$ 1,940,580
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CAPITAL OUTLAY DETAIL

Street Work

Lee Avenue - second half	\$ 200,000	
N 5th & Mill Project - 100%	\$ 1,240,580	(Grant) to start April 2009
	\$ 1,440,580	

Light Equipment

\$ -

Other Capital Outlay:

Street Overlays	\$ 500,000	Other projects from street survey
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Five Year Capital Outlay

2009-2010

Sunshine Dr & West Main-100%	\$ 1,009,349	(Grant)
Major Street Overlay	\$ 400,000	

2010-2011

Major Street Overlay	\$ 400,000
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2011-2012

Major Street Overlay	\$ 400,000
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2012-2013

Major Street Overlay	\$ 400,000
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Levee/Stormwater Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Actual Fund Balance at September 30, 2007	\$ 729,324	\$ 729,324
Budgeted Revenues/Transfers 2007-2008	\$ 658,000	\$ 658,000
Budgeted Expenditures/Transfers 2007-2008	\$ 1,000,199	\$ 1,000,199
<hr/>		
Estimated Fund Balance September 30, 2008	\$ 387,126	\$ 387,126
Estimated Revenue 2008-2009	\$ 644,000	\$ 644,000
Transfers In:	\$ -	\$ -
<hr/>		
Total Assets 2008-2009	<u>\$ 1,031,126</u>	<u>\$ 1,031,126</u>
Estimated Expenditures 2008-2009	\$ 551,178	\$ 551,178
Transfers Out:	\$ 315,850	\$ 315,850
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 867,028	\$ 867,028
Estimated Balance September 30, 2009	\$ 164,097	\$ 164,097
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ 1,031,126</u>	<u>\$ 1,031,126</u>

Cash in Bank as of May 31, 2008

Levee/Stormwater Fund Money Market Acct.	\$ 346,340
Levee/Stormwater Fund Investments Out	\$ 500,000
Levee/Stormwater Fund Escrow Account	\$ 353
Total Levee/Stormwater Fund "Cash-n-Bank"	<u>\$ 846,693</u>

Levee/Stormwater Revenue

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	Current Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
111000 - 42000	1/4% Sales Tax Revenue	\$ 590,686	\$ 591,457	\$ 646,673	\$ 643,000	\$ 425,147	\$ 631,700	\$ 631,700
111000 - 43005	Contributed Revenue	\$ -	\$ -	\$ 9,570	\$ -	\$ -	\$ -	\$ -
111000 - 47000	Interest	\$ 3,134	\$ 18,403	\$ 30,211	\$ 15,000	\$ 14,925	\$ 12,300	\$ 12,300
111000 - 48340	Donations	\$ -	\$ -	\$ 15,225	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 593,820	\$ 609,860	\$ 701,679	\$ 658,000	\$ 440,072	\$ 644,000	\$ 644,000

Levee/Stormwater Tax Expenditures
Payroll Detail

Allocation	Position Title	Current Classification	Department Head Request	New Classification	Department Head Request 2008-2009	Salary Approved 2008-2009	
25% Levee	Skilled - Stephens	\$ 16.60	\$ 17.10	\$ 17.10	\$ 8,892	\$ 8,892	
25% Levee	Skilled - Stephens	\$ -	\$ 0.22	\$ 0.22	\$ 114	\$ 114	
	Merit				\$ 27	\$ 27	
	Safety Bonus				\$ -	\$ -	
	No Sick Leave Bonus				\$ -	\$ -	
SUBTOTAL						\$ 9,033	\$ 9,033
Overtime (Includes Straight Time, Double Time, Call Out, etc.)						\$ -	\$ -
TOTAL LEVEE/STORMWATER FUND PAYROLL						\$ 9,033	\$ 9,033

Levee/Stormwater Tax Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
111000 - 51000	Regular Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,519	\$ 9,033	\$ 9,033
111000 - 51450	Bank Fee's	\$ 610	\$ 601	\$ 607	\$ 1,000	\$ 572	\$ 1,000	\$ 1,000
111000 - 52000	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,205	\$ 1,205
111000 - 52100	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 35
111000 - 52200	Lagers Retirement Dues	\$ -	\$ -	\$ -	\$ -	\$ 156	\$ 885	\$ 885
111000 - 52210	401A Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111000 - 52300	FICA Tax Expense	\$ -	\$ -	\$ -	\$ -	\$ 98	\$ 692	\$ 692
111000 - 53100	Electricity	\$ 1,121	\$ 975	\$ 3,282	\$ 20,000	\$ 1,780	\$ 10,000	\$ 10,000
111000 - 53500	Maintenance Supplies	\$ 4,936	\$ -	\$ 40	\$ 5,000	\$ 29	\$ 5,000	\$ 5,000
111000 - 54200	Telephone	\$ -	\$ -	\$ 45	\$ -	\$ 87	\$ 300	\$ 300
111000 - 54550	Maintenance Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
111000 - 57000	Dues, Licenses, & Permits	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ 150	\$ 150
111000 - 57200	Insurance, Claims and Bonds	\$ 898	\$ -	\$ 973	\$ 1,300	\$ -	\$ 1,300	\$ 1,300
111000 - 57330	Grass Cutting	\$ -	\$ 4,850	\$ 4,500	\$ 10,000	\$ 1,125	\$ 10,500	\$ 10,500
111000 - 57400	Storm Drain Projects	\$ -	\$ 47,657	\$ 17,442	\$ 250,000	\$ 13,924	\$ 150,000	\$ 150,000
111000 - 59001	Donated Capital	\$ -	\$ 57,925	\$ 145,206	\$ -	\$ -	\$ -	\$ -
111000 - 59005	Utility Relocation Project	\$ 7,204	\$ -	\$ -	\$ 141,949	\$ -	\$ -	\$ -
111000 - 59006	Land Acquisition	\$ 7,688	\$ -	\$ -	\$ -	\$ 1,986	\$ -	\$ -
111000 - 59007	Construction	\$ 1,375	\$ -	\$ -	\$ 249,000	\$ 43,500	\$ 235,578	\$ 235,578
111000 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 125,000	\$ 125,000
TOTAL EXPENDITURES		\$ 23,832	\$ 112,158	\$ 172,095	\$ 678,699	\$ 68,776	\$ 551,178	\$ 551,178
111000 - 60040	Transfers Out to Park	\$ 295,343	\$ 295,728	\$ 295,728	\$ 321,500	\$ 212,576	\$ 315,850	\$ 315,850
TOTALS:		\$ 319,175	\$ 407,886	\$ 467,823	\$ 1,000,199	\$ 281,352	\$ 867,028	\$ 867,028

CAPITAL OUTLAY DETAIL

Storm Drain Projects

Clean out creeks & other projects

\$ 150,000

Construction

Our share of Levee project

\$ 235,578

Other Capital Outlay

Lining sewers to keep storm water from infiltrating

\$ 125,000

TOTAL CAPITAL OUTLAY

\$ 510,578

Future Year's Capital Outlay

2009-2010

Clean out creeks

\$ 100,000

Lining sewers to keep stormwater out

\$ 125,000

2010-2011

Clean out creeks

\$ 100,000

Lining sewers to keep stormwater out

\$ 125,000

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

Airport Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>		<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Actual Fund Balance at September 30, 2007	\$ 30,699	\$ 30,699	(Unrestricted Net Assets @ 9/30/07)	\$ 282,313	\$ 282,313
Budgeted Revenues/Transfers 2007-2008	\$ 500	\$ 500		\$ 500	\$ 500
Budgeted Expenditures/Transfers 2007-2008	\$ 13,050	\$ 13,050		\$ 13,050	\$ 13,050
Estimated Fund Balance September 30, 2008	\$ 18,149	\$ 18,149		\$ 269,763	\$ 269,763
Estimated Revenue 2008-2009	\$ 500	\$ 500		\$ 500	\$ 500
Transfers In:	\$ -	\$ -		\$ -	\$ -
Total Assets 2008-2009	<u>\$ 18,649</u>	<u>\$ 18,649</u>		<u>\$ 270,263</u>	<u>\$ 270,263</u>
Estimated Expenditures 2008-2009	\$ 10,050	\$ 10,050		\$ 10,050	\$ 10,050
Transfers Out:	\$ -	\$ -		\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -		\$ -	\$ -
Total Liabilities 2008-2009	\$ 10,050	\$ 10,050		\$ 10,050	\$ 10,050
Estimated Balance September 30, 2009	\$ 8,599	\$ 8,599		\$ 260,213	\$ 260,213
Total Liabilities & Fund Balance 2008-2009	<u>\$ 18,649</u>	<u>\$ 18,649</u>		<u>\$ 270,263</u>	<u>\$ 270,263</u>

Cash in Bank as of May 31, 2008

Airport Fund Money Market Acct.	\$ 24,011
Airport Fund Investments Out	\$ -
Total Airport Fund "Cash-n-Bank"	<u>\$ 24,011</u>

Airport 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>2004-2005</u>	<u>Actual Revenue</u> <u>2005-2006</u>	<u>Actual Revenue</u> <u>2006-2007</u>	<u>Current Budget</u> <u>2007-2008</u>	<u>Revenues Through</u> <u>5/31/2008</u>	<u>Estimated Revenue</u> <u>2008-2009</u>	<u>Budgeted Revenue</u> <u>2008-2009</u>
201000 - 43000	Grant Proceeds	\$ 17,100	\$ 29,095	\$ 21,485	\$ -	\$ -	\$ -	\$ -
201000 - 43005	Contributed Revenue	\$ 1,900	\$ 3,233	\$ 2,387	\$ -	\$ -	\$ -	\$ -
201000 - 43400	Contributions	\$ 1,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 47000	Interest	\$ 633	\$ 2,001	\$ 1,951	\$ 500	\$ 674	\$ 500	\$ 500
201000 - 48000	Miscellaneous Income	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 49100	Gas Sales	\$ 12,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 49200	Hangar Rental	\$ 10,802	\$ 1,800	\$ 600	\$ -	\$ -	\$ -	\$ -
201000 - 49305	Tie Down Rental	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	<u>\$ 45,249</u>	<u>\$ 36,129</u>	<u>\$ 26,423</u>	<u>\$ 500</u>	<u>\$ 674</u>	<u>\$ 500</u>	<u>\$ 500</u>
201000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS:	<u>\$ 45,249</u>	<u>\$ 36,129</u>	<u>\$ 26,423</u>	<u>\$ 500</u>	<u>\$ 674</u>	<u>\$ 500</u>	<u>\$ 500</u>
	Total Operating Revenue	\$ 24,450	\$ 3,801	\$ 2,551	\$ 500	\$ 674	\$ 500	\$ 500
	Total Special Revenue	\$ 20,799	\$ 32,328	\$ 23,872	\$ -	\$ -	\$ -	\$ -
	Totals:	<u>\$ 45,249</u>	<u>\$ 36,129</u>	<u>\$ 26,423</u>	<u>\$ 500</u>	<u>\$ 674</u>	<u>\$ 500</u>	<u>\$ 500</u>

Airport Expenditures
Line Item Summary

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 6/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 8,634	\$ 4,934	\$ 570	\$ 8,000	\$ 5,946	\$ 5,000	\$ 5,000
Employee Benefits	\$ 5,745	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ 3,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ 386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ (3,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 2,519	\$ 2,795	\$ 165	\$ 5,050	\$ 27	\$ -	\$ -
Capital Outlay	\$ 19,000	\$ 32,327	\$ 23,872	\$ -	\$ -	\$ 5,050	\$ 5,050
Transfers Out	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 37,099	\$ 40,073	\$ 44,807	\$ 13,050	\$ 6,973	\$ 10,050	\$ 10,050
Total Operating Expenses	\$ 18,099	\$ 7,746	\$ 735	\$ 13,050	\$ 5,973	\$ 10,050	\$ 10,050
Total Capital Expenses	\$ 19,000	\$ 32,327	\$ 23,872	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 37,099	\$ 40,073	\$ 44,807	\$ 13,050	\$ 6,973	\$ 10,050	\$ 10,050

Airport Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2006	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
201000 - 51000	Regular Salaries	\$ 6,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51190	Other Personal Services	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51400	Legal Fees	\$ 404	\$ 434	\$ 570	\$ 8,000	\$ 5,946	\$ 5,000	\$ 5,000
201000 - 51455	Credit Card Fee's	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51600	Auditing Fees	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 51900	Other Personal Fees	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 52300	Social Security	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 52400	Unemployment Compensation	\$ 5,242	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53000	Water Service	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53100	Electricity	\$ 2,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53200	Gas or Heat	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53300	Bldg./Grounds Maintenance	\$ 461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 53500	Maintenance Supplies	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 54200	Telephone	\$ 341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 54300	Office Supplies	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 55150	Fuel	\$ (3,102)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 57200	Insurance/Bonds	\$ 2,094	\$ 1,544	\$ 165	\$ 50	\$ 27	\$ 50	\$ 50
201000 - 57330	Grass Cutting & Snow Removal	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201000 - 57999	Other Misc. Special Exp.	\$ -	\$ 1,251	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
201000 - 59010	Feasibility Study	\$ 19,000	\$ 32,327	\$ 23,872	\$ -	\$ -	\$ -	\$ -
201000 - 60060	Transfers to General Fund	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 37,099	\$ 40,073	\$ 44,607	\$ 13,050	\$ 5,973	\$ 10,050	\$ 10,050
Total Operating Expenses		\$ 18,099	\$ 7,746	\$ 735	\$ 13,050	\$ 5,973	\$ 10,050	\$ 10,050
Total Capital Expenses		\$ 19,000	\$ 32,327	\$ 23,872	\$ -	\$ -	\$ -	\$ -
Total Transfers Out		\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Totals:		\$ 37,099	\$ 40,073	\$ 44,607	\$ 13,050	\$ 5,973	\$ 10,050	\$ 10,050

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

NID Assessment Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>		
Budgeted Revenues/Transfers 2007-2008	\$ (559,600)	\$ (559,800)
Budgeted Expenditures/Transfers 2007-2008	\$ 54,182	\$ 54,182
	\$ 54,566	\$ 54,566
<hr/>		
Estimated Fund Balance September 30, 2008	\$ (559,984)	\$ (559,984)
Estimated Revenue 2008-2009	\$ 50,237	\$ 50,237
Transfers In:		
	\$ 4,123	\$ 4,123
<hr/>		
Total Assets 2008-2009	<u>\$ (505,624)</u>	<u>\$ (505,624)</u>
Estimated Expenditures 2008-2009	\$ 56,307	\$ 56,307
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
<hr/>		
Total Liabilities 2008-2009	\$ 56,307	\$ 56,307
<hr/>		
Estimated Balance September 30, 2009	\$ (561,931)	\$ (561,931)
<hr/>		
Total Liabilities & Fund Balance 2008-2009	<u>\$ (505,624)</u>	<u>\$ (505,624)</u>
Cash in Bank as of May 31, 2008		
NID Money Market Account	\$ (4,501)	
NID Bond Fund Investment Account	\$ -	
NID Tanglewood Investment Account	\$ -	
<hr/>		
Total NID Assessment Fund "Cash-n-Bank"	<u>\$ (4,501)</u>	

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

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	<u>Current Budget 2007-2008</u>	<u>Revenues Through 5/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>
301000 - 43002	NID Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 44000	Special Assessments	\$ 32,019	\$ 37,092	\$ 66,694	\$ 49,937	\$ 36,832	\$ 49,937	\$ 49,937
301000 - 47000	Interest	\$ 2,314	\$ 2,832	\$ 11,263	\$ 300	\$ 519	\$ 300	\$ 300
	TOTAL REVENUE	\$ 34,333	\$ 39,924	\$ 77,957	\$ 50,237	\$ 37,351	\$ 50,237	\$ 50,237
301000 - 49990	Transfers In	\$ 3,816	\$ 4,081	\$ 4,016	\$ 3,945	\$ 2,929	\$ 4,123	\$ 4,123
	TOTALS:	\$ 38,149	\$ 44,005	\$ 81,973	\$ 54,182	\$ 40,280	\$ 54,360	\$ 54,360
	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</u> 2004-2005	<u>Actual Expenditures</u> 2005-2006	<u>Actual Expenditures</u> 2006-2007	AMENDED <u>Budget</u> 2007-2008	<u>Expenditures</u> Through 5/31/2008	<u>Department</u> <u>Head Request</u> 2008-2009	<u>Budget</u> <u>Approved</u> 2008-2009
Personal Services	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 545	\$ 644	\$ 1,534	\$ 1,400	\$ 684	\$ 750	\$ 750
Capital Outlay	\$ 52,083	\$ 131,957	\$ 28,758	\$ 53,166	\$ 39,500	\$ 55,557	\$ 55,557
TOTAL	\$ 52,877	\$ 132,601	\$ 30,292	\$ 54,566	\$ 40,184	\$ 56,307	\$ 56,307

NID Assessment 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</u> 2004-2005	<u>Actual Expenditures</u> 2005-2006	<u>Actual Expenditures</u> 2006-2007	AMENDED <u>Budget</u> 2007-2008	<u>Expenditures</u> Through 5/31/2008	<u>Department</u> <u>Head Request</u> 2008-2009	<u>Budget</u> <u>Approved</u> 2008-2009
301000 - 51450	Bank Fees	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 54400	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 57360	County Fees to Collect Taxes	\$ 545	\$ 644	\$ 1,534	\$ 1,400	\$ 684	\$ 750	\$ 750
301000 - 59055	Tanglewood Sewer Plant	\$ -	\$ 76,960	\$ -	\$ -	\$ -	\$ -	\$ -
301000 - 59832	NID GO Bond Principal	\$ 21,657	\$ 25,266	\$ -	\$ 25,266	\$ 25,266	\$ 28,876	\$ 28,876
301000 - 59833	NID GO Bond Interest	\$ 30,406	\$ 29,731	\$ 28,758	\$ 27,900	\$ 14,234	\$ 26,681	\$ 26,681
TOTALS:		\$ 52,877	\$ 132,601	\$ 30,292	\$ 54,566	\$ 40,184	\$ 56,307	\$ 56,307

Capital Improvement Fund Summary

		Department Head Request 2008-2009	Budget Approved 2008-2009
Actual Fund Balance at September 30, 2007		\$ 306,349	\$ 306,349
Budgeted Revenues/Transfers 2007-2008	AMENDED	\$ 631,000	\$ 631,000
Budgeted Expenditures/Transfers 2007-2008		\$ 920,000	\$ 920,000
<hr/>			
Estimated Fund Balance September 30, 2008		\$ 17,349	\$ 17,349
Estimated Revenue 2008-2009		\$ 632,700	\$ 632,700
Transfers In:		\$ -	\$ -
<hr/>			
Total Assets 2008-2009		\$ 650,049	\$ 650,049
<hr/>			
Estimated Expenditures 2008-2009		\$ -	\$ -
Transfers Out:		\$ 632,700	\$ 632,700
Estimated Encumbrances as of September 30, 2009		\$ -	\$ -
Total Liabilities 2008-2009		\$ 632,700	\$ 632,700
<hr/>			
Estimated Balance September 30, 2009		\$ 17,349	\$ 17,349
<hr/>			
Total Liabilities & Fund Balance 2008-2009		\$ 650,049	\$ 650,049
<hr/>			
Cash In Bank as of May 31, 2008			
Capital Improvement Money Market Account	\$ 357,762		
Capital Improvement Fund Investment Account	\$ -		
Total Capital Improvement Fund "Cash-n-Bank"	\$ 357,762		

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 2004-2005</u>	<u>Actual Revenue 2005-2006</u>	<u>Actual Revenue 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Revenues Through 5/31/2008</u>	<u>Estimated Revenue 2008-2009</u>	<u>Budgeted Revenue 2008-2009</u>
153100 - 42000	Sales Tax	\$ -	\$ -	\$ 304,477	\$ 630,000	\$ 424,552	\$ 631,700	\$ 631,700
153100 - 47000	Interest	\$ -	\$ -	\$ 1,872	\$ 1,000	\$ 5,121	\$ 1,000	\$ 1,000
TOTAL REVENUE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,349</u>	<u>\$ 631,000</u>	<u>\$ 429,673</u>	<u>\$ 632,700</u>	<u>\$ 632,700</u>

Capital Improvement 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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>AMENDED Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
153100 -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
153100 -	60095 Transfers Out to Water	\$ -	\$ -	\$ -	\$ 920,000	\$ 139,244	\$ 632,700	\$ 632,700
TOTALS:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 920,000</u>	<u>\$ 139,244</u>	<u>\$ 632,700</u>	<u>\$ 632,700</u>

Water Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>		<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Actual Fund Balance at September 30, 2007	\$ 2,511,997	\$ 2,511,997	(Unrestricted Net Assets @ 9/30/07)	\$ 7,243,616	\$ 7,243,616
Budgeted Revenues/Transfers 2007-2008	\$ 4,876,171	\$ 4,876,171		\$ 4,876,171	\$ 4,876,171
Budgeted Expenditures/Transfers 2007-2008	\$ 5,317,771	\$ 5,317,771		\$ 5,317,771	\$ 5,317,771
Estimated Fund Balance September 30, 2008	\$ 2,070,397	\$ 2,070,397		\$ 6,802,016	\$ 6,802,016
Estimated Revenue 2008-2009	\$ 3,678,419	\$ 3,678,419		\$ 3,678,419	\$ 3,678,419
Transfers In:	\$ 632,700	\$ 632,700		\$ 632,700	\$ 632,700
Total Assets 2008-2009	<u>\$ 6,381,516</u>	<u>\$ 6,381,516</u>		<u>\$ 11,113,135</u>	<u>\$ 11,113,135</u>
Estimated Expenditures 2008-2009	\$ 4,828,181	\$ 4,718,181		\$ 4,828,181	\$ 4,718,181
Transfers Out:	\$ -	\$ -		\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -		\$ -	\$ -
Total Liabilities 2008-2009	\$ 4,828,181	\$ 4,718,181		\$ 4,828,181	\$ 4,718,181
Estimated Balance September 30, 2009	\$ 1,553,335	\$ 1,663,335		\$ 6,284,954	\$ 6,394,954
Total Liabilities & Fund Balance 2008-2009	<u>\$ 6,381,516</u>	<u>\$ 6,381,516</u>		<u>\$ 11,113,135</u>	<u>\$ 11,113,135</u>
Cash in Bank as of May 31, 2008					
Water/Sewer Change Drawer	\$ 400				
Water/Sewer Operating Acct.	\$ (1,249)				
Water/Sewer Payroll Acct.	\$ -				
Water/Sewer Money Market Acct.	\$ 416,194				
Water/Sewer Investments Out	\$ 316,250				
Ref Debt Service (2003 Series)	\$ 369,911				
2001C SRF Investment Accounts	\$ 1,184,212	(Restricted)			
2002B SRF Investment Accounts	\$ 2,661,138	(Restricted)			
2005 COP Investment Accounts	\$ 102,627	(Restricted)			
NID Investment Accts	\$ 81	(Restricted)			
Sewer Replacement/Investment Acct.	\$ 498,546	(Restricted)			
Water Replacement/Investment Acct.	\$ 55,200	(Restricted)			
Customer Deposit Acct.	\$ 80,974	(Restricted)			
Customer Deposit Investments	\$ 163,600	(Restricted)			
Water & Sewer Reserve Accounts	\$ 837,579				
Total Water/Sewer Fund "Cash-n-Bank"	<u>\$ 6,885,463</u>				

Water Fund Revenues

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	Current Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
501000 - 43005	Contributed Revenue	\$ -	\$ 211	\$ 7,122	\$ -	\$ -	\$ -	\$ -
501000- 43015	JCWA Reimb.	\$ 875	\$ 438	\$ 813	\$ -	\$ -	\$ -	\$ -
501000 - 43100	Federal Reimbursements	\$ -	\$ 1,223	\$ -	\$ 813	\$ 542	\$ 813	\$ 813
501000 - 43200	State Reimbursements	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 43400	Contributions	\$ -	\$ -	\$ 18,661	\$ -	\$ -	\$ -	\$ -
501000 - 43500	Treatment Plant Reimb.	\$ 133,674	\$ 124,597	\$ 134,911	\$ 151,500	\$ 100,088	\$ -	\$ -
501000 - 44000	Special Assessments	\$ 45,481	\$ 32,094	\$ 7,799	\$ 12,612	\$ 10,411	\$ 12,275	\$ 12,275
501000 - 46400	Penalties	\$ 60,092	\$ 61,406	\$ 59,620	\$ 50,500	\$ 39,470	\$ 57,570	\$ 57,570
501000 - 46410	Reconnection Fees	\$ 10,600	\$ 17,255	\$ 21,420	\$ 15,000	\$ 11,210	\$ 15,150	\$ 15,150
501000 - 47000	Special Sewer Interest	\$ 7,701	\$ 21,278	\$ 35,548	\$ -	\$ 18,636	\$ 4,798	\$ 4,798
501000 - 47100	Water Revenue Interest	\$ 43,135	\$ 84,350	\$ 94,713	\$ 53,815	\$ 34,106	\$ 36,053	\$ 36,053
501000 - 47110	Customer Deposits Interest	\$ 3,982	\$ 7,223	\$ 8,490	\$ 7,771	\$ 3,335	\$ 3,272	\$ 3,272
501000- 47127	2001C SRF Interest Acct.	\$ 34,954	\$ 48,986	\$ 55,172	\$ 44,623	\$ 27,273	\$ 43,539	\$ 43,539
501000 - 47129	2002B SRF Interest	\$ 118,188	\$ 116,569	\$ 114,603	\$ 110,589	\$ 57,056	\$ 105,116	\$ 105,116
501000 - 47131	2005 COP Interest	\$ -	\$ 21,544	\$ 7,520	\$ 3,190	\$ 2,842	\$ 3,190	\$ 3,190
501000 - 48000	Miscellaneous Income	\$ 5,605	\$ 9,582	\$ 7,956	\$ 5,252	\$ 7,016	\$ 30,305	\$ 30,305
501000 - 48005	Proceeds from Sale	\$ 2,347	\$ 356	\$ -	\$ -	\$ 1,530	\$ -	\$ -
501000 - 48300	Insurance Claims & Refunds	\$ -	\$ 4,745	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 48305	Water Tower User Fees	\$ -	\$ 1,313	\$ 9,600	\$ 9,600	\$ 6,400	\$ 9,600	\$ 9,600
501000 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 49210	Water Sales	\$ 2,369,805	\$ 2,481,772	\$ 2,490,245	\$ 2,405,841	\$ 1,475,099	\$ 2,398,340	\$ 2,398,340
501000 - 49215	Allowance for Uncollectibles	\$ (23,615)	\$ (8,860)	\$ (427)	\$ -	\$ 267	\$ -	\$ -
501000 - 49220	Sewer Sales	\$ 917,197	\$ 920,679	\$ 926,339	\$ 917,142	\$ 557,863	\$ 895,398	\$ 895,398
501000 - 49400	Water Tap on Fees	\$ 96,240	\$ 98,460	\$ 38,849	\$ 42,000	\$ 14,660	\$ 18,000	\$ 18,000
501000 - 49410	Sewer Tap on Fees	\$ 230,050	\$ 214,600	\$ 93,600	\$ 105,000	\$ 40,100	\$ 45,000	\$ 45,000
TOTAL REVENUE		\$ 4,056,311	\$ 4,259,984	\$ 4,132,554	\$ 3,956,171	\$ 2,407,904	\$ 3,678,419	\$ 3,678,419
501000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ 920,000	\$ 139,244	\$ 632,700	\$ 632,700
TOTALS:		\$ 4,056,311	\$ 4,259,984	\$ 4,132,554	\$ 4,876,171	\$ 2,547,148	\$ 4,311,119	\$ 4,311,119

NOTE: Miscellaneous Income includes the \$25,000 from Water District #7 for their 50% of the interconnect

Water & Sewer Fund
Department Summary

Fund	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Administration	\$ 288,212	\$ 306,074	\$ 651,248	\$ 387,662	\$ 238,660	\$ 418,267	\$ 418,267
Production	\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,318,183	\$ 1,208,183
Distribution	\$ 894,208	\$ 684,413	\$ 701,984	\$ 1,004,880	\$ 587,560	\$ 1,140,220	\$ 1,140,220
Collection & Treatment	\$ 766,816	\$ 882,860	\$ 664,229	\$ 1,602,448	\$ 620,496	\$ 953,290	\$ 953,290
Debt Service Fund	\$ 803,349	\$ 832,942	\$ 898,716	\$ 999,548	\$ 302,851	\$ 998,221	\$ 998,221
SUBTOTAL	\$ 4,036,962	\$ 3,887,339	\$ 4,097,380	\$ 5,317,771	\$ 2,533,883	\$ 4,828,181	\$ 4,718,181
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 4,036,962	\$ 3,887,339	\$ 4,097,380	\$ 5,317,771	\$ 2,533,883	\$ 4,828,181	\$ 4,718,181

Water & Sewer Fund
Line Item Summary
Administration

	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
Personal Services	\$ 156,114	\$ 185,449	\$ 216,755	\$ 223,928	\$ 141,691	\$ 246,041	\$ 246,041
Employee Benefits	\$ 52,229	\$ 53,873	\$ 63,543	\$ 72,061	\$ 44,830	\$ 80,713	\$ 80,713
Occupancy	\$ 10,287	\$ 9,620	\$ 11,449	\$ 10,200	\$ 6,993	\$ 12,150	\$ 12,150
Office Services	\$ 23,709	\$ 24,506	\$ 24,004	\$ 28,150	\$ 15,488	\$ 29,950	\$ 29,950
Travel & Mobile Equipment	\$ 6,758	\$ 4,003	\$ 4,041	\$ 7,800	\$ 3,344	\$ 8,300	\$ 8,300
Materials & Supplies	\$ 1,942	\$ 1,407	\$ 1,021	\$ 1,873	\$ 831	\$ 1,873	\$ 1,873
Special Expenses	\$ 19,218	\$ 25,293	\$ 327,913	\$ 37,000	\$ 19,472	\$ 36,200	\$ 36,200
Capital Outlay	\$ 16,257	\$ 1,923	\$ 2,522	\$ 6,650	\$ 6,011	\$ 3,040	\$ 3,040
TOTAL	\$ 286,514	\$ 306,074	\$ 651,248	\$ 387,662	\$ 238,660	\$ 418,267	\$ 418,267
Total Operating Expenses	\$ 270,257	\$ 304,151	\$ 648,726	\$ 381,012	\$ 232,649	\$ 415,227	\$ 415,227
Total Capital Expenses	\$ 17,955	\$ 1,923	\$ 2,522	\$ 6,650	\$ 6,011	\$ 3,040	\$ 3,040
Totals	\$ 288,212	\$ 306,074	\$ 651,248	\$ 387,662	\$ 238,660	\$ 418,267	\$ 418,267

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
25% Wtr Ad	City Administrator - Stoll	\$ 37.37	\$ 38.49	\$ 38.49	\$ 20,015	\$ 20,015
30% Wtr Ad	PW's Director - Gray	\$ 34.74	\$ 35.78	\$ 35.78	\$ 22,327	\$ 22,327
25% Wtr Ad	Asst. PW's Director - Abrams	\$ 26.46	\$ 27.25	\$ 27.25	\$ 14,170	\$ 14,170
25% Wtr Ad	Foreman - Boyer	\$ 23.35	\$ 24.05	\$ 24.05	\$ 12,506	\$ 12,506
25% Wtr Ad	Financial Adm. Assistant - Guidicy	\$ 16.43	\$ 16.92	\$ 16.92	\$ 8,798	\$ 8,798
75% Wtr Ad	Utility Billing Clerk - Hyde	\$ 15.91	\$ 16.39	\$ 16.39	\$ 25,568	\$ 25,568
50% Wtr Ad	Clerk Typist - Murphy	\$ 11.67	\$ 12.02	\$ 12.02	\$ 12,501	\$ 12,501
50% Wtr Ad	Clerk Typist - Harvell . Part-time	\$ 10.61	\$ 10.93	\$ 10.93	\$ 7,957	\$ 7,957
100% Wtr Ad	Clerk Typist - Harvell-Training -12hrs/week Full-time April	\$ 10.61	\$ 10.93	\$ 10.93	\$ 3,410	\$ 3,410
50% Wtr Ad	Skilled - Labrayere	\$ 15.49	\$ 15.95	\$ 15.95	\$ 16,588	\$ 16,588
50% Wtr Ad	Skilled - Labrayere	\$ 1.70	\$ 2.05	\$ 2.05	\$ 2,132	\$ 2,132
70% Wtr Ad	Skilled - Dennis	\$ 15.04	\$ 15.49	\$ 15.49	\$ 22,553	\$ 22,553
70% Wtr Ad	Skilled - Dennis	\$ 1.57	\$ 1.94	\$ 1.94	\$ 2,825	\$ 2,825
70% Wtr Ad	Add'l Pay Water Meter Reader	\$ 2.38	\$ 2.91	\$ 2.91	\$ 4,237	\$ 4,237
70% Wtr Ad	Skilled - Tindall	\$ 14.60	\$ 15.04	\$ 15.04	\$ 21,898	\$ 21,898
70% Wtr Ad	Skilled - Tindall	\$ 1.37	\$ 1.77	\$ 1.77	\$ 2,577	\$ 2,577
25% Wtr Ad	Skilled - Stephens	\$ 16.60	\$ 17.10	\$ 17.10	\$ 8,892	\$ 8,892
25% Wtr Ad	Skilled - Stephens	\$ -	\$ 0.22	\$ 0.22	\$ 114	\$ 114
35% Wtr Ad	Vehicle Maintenance - Ogle	\$ 18.61	\$ 19.17	\$ 19.17	\$ 13,956	\$ 13,956
35% Wtr Ad	Vehicle Maintenance - Ogle	\$ 0.91	\$ 1.01	\$ 1.01	\$ 735	\$ 735
40% Wtr Ad	Janitor - Hayes Part-time	\$ 10.97	\$ 11.30	\$ 11.30	\$ 4,701	\$ 4,701
	Merit				\$ 596	\$ 596
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ 330	\$ 330
	SUBTOTAL				\$ 229,386	\$ 229,386
	Overtime				\$ 2,000	\$ 2,000
	TOTAL WATER ADMINISTRATION PAYROLL				\$ 231,386	\$ 231,386

Water & Sewer Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
501000 - 51000	Regular Salaries	\$ 147,819	\$ 167,035	\$ 208,485	\$ 208,688	\$ 135,132	\$ 229,386	\$ 229,386
501000 - 51100	Overtime	\$ 1,389	\$ 971	\$ 466	\$ 2,000	\$ 250	\$ 2,000	\$ 2,000
501000 - 51190	Other Personal Services	\$ -	\$ 1,656	\$ 1,620	\$ 1,700	\$ 170	\$ 1,700	\$ 1,700
501000 - 51400	Legal Fees	\$ 2,915	\$ 12,940	\$ 2,100	\$ 3,000	\$ 248	\$ 3,000	\$ 3,000
501000 - 51450	Bank Fees (NID Portion)	\$ 334	\$ 334	\$ 334	\$ 340	\$ 378	\$ 340	\$ 340
501000 - 51455	Credit Card Fees	\$ -	\$ -	\$ 1,237	\$ 2,400	\$ 1,826	\$ 2,400	\$ 2,400
501000 - 51456	Collection Agency Fees	\$ -	\$ -	\$ -	\$ -	\$ 490	\$ 1,000	\$ 1,000
501000 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ 3,000	\$ 684	\$ 3,000	\$ 3,000
501000 - 51600	Auditing	\$ 3,657	\$ 2,513	\$ 2,513	\$ 2,800	\$ 2,513	\$ 3,215	\$ 3,215
501000 - 52000	Health Insurance	\$ 23,571	\$ 24,324	\$ 28,185	\$ 27,609	\$ 17,861	\$ 32,075	\$ 32,075
501000 - 52100	Life Insurance	\$ 409	\$ 455	\$ 559	\$ 702	\$ 391	\$ 804	\$ 804
501000 - 52200	Retirement	\$ 8,596	\$ 13,085	\$ 16,005	\$ 20,436	\$ 14,138	\$ 22,216	\$ 22,216
501000 - 52210	401A Match	\$ 2,493	\$ 2,900	\$ 3,182	\$ 4,196	\$ 2,387	\$ 4,916	\$ 4,916
501000 - 52300	Social Security	\$ 10,660	\$ 12,007	\$ 15,612	\$ 16,118	\$ 10,053	\$ 17,702	\$ 17,702
501000 - 52400	Unemployment Compensation	\$ 6,500	\$ 1,102	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
501000 - 53100	Electricity	\$ 4,958	\$ 5,403	\$ 6,108	\$ 5,000	\$ 3,833	\$ 6,700	\$ 6,700
501000 - 53200	Gas or Heat	\$ 1,513	\$ 2,461	\$ 2,343	\$ 2,500	\$ 2,202	\$ 2,750	\$ 2,750
501000 - 53300	Bldg./Grounds Maintenance	\$ 2,721	\$ 333	\$ 1,099	\$ 1,000	\$ 257	\$ 1,000	\$ 1,000
501000 - 53500	Maintenance Supplies	\$ 1,095	\$ 1,423	\$ 1,899	\$ 1,700	\$ 701	\$ 1,700	\$ 1,700
501000 - 54000	Postage	\$ 11,474	\$ 13,757	\$ 14,511	\$ 15,000	\$ 10,239	\$ 16,000	\$ 16,000
501000 - 54200	Telephone	\$ 4,148	\$ 3,118	\$ 3,022	\$ 4,000	\$ 2,151	\$ 4,000	\$ 4,000
501000 - 54300	Office Supplies	\$ 2,750	\$ 2,742	\$ 2,033	\$ 3,150	\$ 1,299	\$ 3,150	\$ 3,150
501000 - 54400	Printing	\$ 2,525	\$ 2,084	\$ 1,593	\$ 3,000	\$ 1,799	\$ 3,000	\$ 3,000
501000 - 54500	Office Equipment Maint.	\$ 429	\$ 391	\$ 389	\$ 500	\$ -	\$ 500	\$ 500
501000 - 54550	Maintenance Contracts	\$ 2,383	\$ 2,414	\$ 2,456	\$ 2,500	\$ -	\$ 3,300	\$ 3,300
501000 - 55100	Gas, Oil & Antifreeze	\$ 3,448	\$ 3,563	\$ 3,921	\$ 4,500	\$ 3,293	\$ 6,800	\$ 6,800
501000 - 55350	Light Equipment Maint.	\$ 3,310	\$ 440	\$ 120	\$ 3,300	\$ 51	\$ 1,500	\$ 1,500
501000 - 56400	Uniform Expense	\$ 698	\$ 948	\$ 863	\$ 1,373	\$ 648	\$ 1,373	\$ 1,373
501000 - 56460	Safety Supplies	\$ 1,244	\$ 459	\$ 158	\$ 500	\$ 183	\$ 500	\$ 500
501000 - 57000	Dues Subscriptions	\$ 1,722	\$ 1,250	\$ 1,483	\$ 2,000	\$ 1,300	\$ 2,000	\$ 2,000
501000 - 57010	Training, Travel & Lodging	\$ 3,831	\$ 6,256	\$ 7,255	\$ 10,000	\$ 3,339	\$ 10,000	\$ 10,000
501000 - 57100	Advertising	\$ 510	\$ 1,140	\$ 997	\$ 1,100	\$ 326	\$ 1,100	\$ 1,100
501000 - 57200	Insurance/Bonds	\$ 12,390	\$ 13,886	\$ 18,876	\$ 21,400	\$ 13,694	\$ 20,600	\$ 20,600

Water & Sewer Fund Expenditures
Administration

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
501000 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ 286,593	\$ -	\$ -	\$ -	\$ -
501000 - 57340	Election Expenses	\$ -	\$ -	\$ 11,069	\$ -	\$ -	\$ -	\$ -
501000 - 57995	Employee Appreciation Exp	\$ -	\$ 466	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 57999	Other Misc. Special Expenses	\$ 765	\$ 2,295	\$ 1,640	\$ 2,500	\$ 813	\$ 2,500	\$ 2,500
501000 - 59200	Building Improvements	\$ -	\$ 1,923	\$ 615	\$ 5,000	\$ 4,578	\$ -	\$ -
501000 - 59400	Office Equipment	\$ 2,257	\$ -	\$ 1,907	\$ 1,650	\$ 1,433	\$ 3,040	\$ 3,040
501000 - 59600	Light Equipment	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501000 - 59999	Other Capital Outlay	\$ 1,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 288,212	\$ 306,074	\$ 651,248	\$ 387,662	\$ 238,660	\$ 418,267	\$ 418,267
Total Operating Expenses		\$ 270,257	\$ 304,151	\$ 648,726	\$ 381,012	\$ 232,649	\$ 415,227	\$ 415,227
Total Capital Expenses		\$ 17,955	\$ 1,923	\$ 2,522	\$ 6,650	\$ 6,011	\$ 3,040	\$ 3,040
Totals		\$ 288,212	\$ 306,074	\$ 651,248	\$ 387,662	\$ 238,660	\$ 418,267	\$ 418,267
Operating % Increase Vs Last Year							8.98%	8.98%
Capital % Increase Vs Last Year							-54.29%	-54.29%
Total % Increase Vs Last Year							7.89%	7.89%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Administration

		<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>			
15 Year Plan Increments in total		\$ 9,926	\$ 9,926
Additional pay for water meter reader (continuation from last year)	70%	\$ 4,992	\$ 4,992
Make part-time clerk full-time starting in April to be trained before 2 clerks retire in 2009	100%	\$ 7,582	\$ 7,582
Total		\$ 22,500	\$ 22,500
<u>Building Improvements</u>			
Total		\$ -	\$ -
<u>Office Equipment</u>			
3 Laser Printers(1 color)	1/4 of \$1,700 Dept. determined that printers are not needed this year	\$ -	\$ -
1 Office Chair	1/4 of cost of \$ 300 Dept. determined chair not needed	\$ -	\$ -
3 battery back-ups	1/4 of cost of \$160	\$ 40	\$ 40
Upgrade EasyRoute to Equinox software (there will be a \$770/year maintenance agreement)		\$ 1,500	\$ 1,500
Parking lot drop box		\$ 1,500	\$ 1,500
Total		\$ 3,040	\$ 3,040
<u>Light Equipment</u>			
Total		\$ -	\$ -
TOTAL CAPITAL OUTLAY		\$ 25,540	\$ 25,540

Water & Sewer Fund
Line Item Summary
Production

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>Current Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 15,873	\$ 16,002	\$ 12,841	\$ 19,799	\$ 8,468	\$ 20,280	\$ 20,280
Employee Benefits	\$ 4,330	\$ 4,943	\$ 4,497	\$ 6,199	\$ 3,290	\$ 6,268	\$ 6,268
Occupancy	\$ 36,293	\$ 22,327	\$ 24,185	\$ 38,250	\$ 12,867	\$ 33,000	\$ 33,000
Office Services	\$ 97	\$ 51	\$ 508	\$ 500	\$ 327	\$ 550	\$ 550
Travel & Mobile Equipment	\$ 4,836	\$ 4,540	\$ 3,843	\$ 6,200	\$ 3,293	\$ 8,800	\$ 8,800
Materials & Supplies	\$ 404	\$ 302	\$ 403	\$ 2,285	\$ 226	\$ 1,285	\$ 1,285
Special Expenses	\$ 13,748	\$ 10,250	\$ 10,726	\$ 13,800	\$ 4,325	\$ 13,800	\$ 13,800
Water Purchased	\$ 1,208,796	\$ 1,122,635	\$ 1,124,200	\$ 1,236,200	\$ 751,520	\$ 1,124,200	\$ 1,124,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -
TOTAL	\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,318,183	\$ 1,208,183
Total Operating Expenses	\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,208,183	\$ 1,208,183
Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -
Totals	\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,318,183	\$ 1,208,183

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
15% Wtr-Pr	Foreman - Boyer	\$ 23.35	\$ 24.05	\$ 24.05	\$ 7,504	\$ 7,504
15% Wtr-Pr	Skilled - Tindall	\$ 14.60	\$ 15.04	\$ 15.04	\$ 4,692	\$ 4,692
15% Wtr-Pr	Skilled - Tindall	\$ 1.37	\$ 1.77	\$ 1.77	\$ 552	\$ 552
	Merit				\$ 32	\$ 32
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 12,780	\$ 12,780
	Overtime				\$ 7,500	\$ 7,500
	TOTAL WATER PRODUCTION PAYROLL				\$ 20,280	\$ 20,280

Water & Sewer Fund
Production

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
503120 - 51000	Regular Salaries	\$ 10,577	\$ 11,369	\$ 11,562	\$ 12,299	\$ 7,612	\$ 12,780	\$ 12,780
503120 - 51100	Overtime	\$ 5,296	\$ 4,633	\$ 1,279	\$ 7,500	\$ 856	\$ 7,500	\$ 7,500
503120 - 52000	Health Insurance	\$ 2,298	\$ 2,575	\$ 2,323	\$ 2,346	\$ 1,563	\$ 2,346	\$ 2,346
503120 - 52100	Life Insurance	\$ 32	\$ 34	\$ 36	\$ 48	\$ 26	\$ 49	\$ 49
503120 - 52200	Retirement	\$ 724	\$ 1,000	\$ 1,006	\$ 2,040	\$ 950	\$ 1,988	\$ 1,988
503120 - 52210	401A Match	\$ 122	\$ 135	\$ 185	\$ 250	\$ 130	\$ 333	\$ 333
503120 - 52300	Social Security	\$ 1,154	\$ 1,199	\$ 947	\$ 1,515	\$ 621	\$ 1,552	\$ 1,552
503120 - 53100	Electricity - Wells	\$ 35,518	\$ 21,268	\$ 20,430	\$ 28,250	\$ 12,699	\$ 23,000	\$ 23,000
503120 - 53310	Well Building Maintenance	\$ 775	\$ 1,059	\$ 3,755	\$ 10,000	\$ 168	\$ 10,000	\$ 10,000
503120 - 54200	Telephone	\$ 97	\$ 51	\$ 508	\$ 500	\$ 327	\$ 550	\$ 550
503120 - 55100	Gas, Oil & Antifreeze	\$ 2,812	\$ 3,889	\$ 3,743	\$ 4,200	\$ 3,293	\$ 6,800	\$ 6,800
503120 - 55350	Light Equipment Maint.	\$ 2,024	\$ 651	\$ 100	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
503120 - 56400	Uniform Expense	\$ 97	\$ 128	\$ 95	\$ 135	\$ 48	\$ 135	\$ 135
503120 - 56450	Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503120 - 56460	Safety Supplies	\$ 180	\$ -	\$ 100	\$ 150	\$ -	\$ 150	\$ 150
503120 - 56550	Chemicals	\$ 127	\$ 174	\$ 208	\$ 2,000	\$ 178	\$ 1,000	\$ 1,000
503120 - 56600	Pipes & Appurtenances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503120 - 57200	Insurance/Bonds	\$ 2,145	\$ 4,435	\$ 1,146	\$ 1,300	\$ 834	\$ 1,300	\$ 1,300
503120 - 57330	Grass & Weed Cutting	\$ 6,677	\$ 4,814	\$ 4,580	\$ 7,000	\$ 1,650	\$ 7,000	\$ 7,000
503120 - 57905	Well Maintenance & Repair	\$ 4,429	\$ 914	\$ 4,860	\$ 5,000	\$ 1,576	\$ 5,000	\$ 5,000
503120 - 57999	Other Misc. Special Exp.	\$ 497	\$ 87	\$ 140	\$ 500	\$ 265	\$ 500	\$ 500
503120 - 58000	JCWA Purchased Water	\$ 1,208,796	\$ 1,122,635	\$ 1,124,200	\$ 1,236,200	\$ 751,520	\$ 1,124,200	\$ 1,124,200
503120 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -
TOTALS:		\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,318,183	\$ 1,208,183
Total Operating Expenses		\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,208,183	\$ 1,208,183
Total Capital Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -
Totals		\$ 1,284,377	\$ 1,181,050	\$ 1,181,203	\$ 1,323,233	\$ 784,316	\$ 1,318,183	\$ 1,208,183
					Operating % Increase Vs Last Year		-8.69%	-8.69%
					Capital % Increase Vs Last Year		---	---
					Total % Increase Vs Last Year		-0.38%	-8.69%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Production

	<u>Dept. Head Request 2008-2009</u>	<u>Capital Approved 2008-2009</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 668	\$ 668
Total	\$ 668	\$ 668
<u>Other Capital Outlay:</u>		
Generator for Well #10 (Note: \$35,000 was budgeted but not spent in 2006-2007)	\$ 60,000	\$ -
Repair Well #6	\$ 50,000	\$ -
Total	\$ 110,000	\$ -
Total Capital	\$ 110,668	\$ 668

Five Year Capital Expenditure Plan:

2009-2010

2010-2011

JCWA Ground Storage Tank - will raise wholesale water rates by \$.11 for Debt Service

2011-2012

Repair Well #6

\$ 200,000

2012-2013

2013-2014

Water & Sewer Fund
Line Item Summary
Distribution

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	<u>Current Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
Personal Services	\$ 257,068	\$ 275,806	\$ 301,037	\$ 347,537	\$ 207,607	\$ 370,308	\$ 370,308
Employee Benefits	\$ 74,228	\$ 85,972	\$ 85,658	\$ 107,293	\$ 66,955	\$ 112,012	\$ 112,012
Occupancy	\$ 14,946	\$ 18,207	\$ 13,369	\$ 30,200	\$ 10,116	\$ 23,000	\$ 23,000
Office Services	\$ 2,018	\$ 188	\$ 165	\$ 500	\$ 89	\$ 500	\$ 500
Travel & Mobile Equipment	\$ 36,738	\$ 45,890	\$ 55,585	\$ 66,500	\$ 50,272	\$ 86,000	\$ 86,000
Materials & Supplies	\$ 51,400	\$ 122,099	\$ 202,986	\$ 214,600	\$ 161,240	\$ 217,100	\$ 217,100
Special Expenses	\$ 62,702	\$ 47,341	\$ 32,539	\$ 33,500	\$ 21,567	\$ 46,300	\$ 46,300
Capital Outlay	\$ 395,108	\$ 88,910	\$ 10,645	\$ 204,750	\$ 69,714	\$ 285,000	\$ 285,000
TOTAL	\$ 894,208	\$ 684,413	\$ 701,984	\$ 1,004,880	\$ 587,560	\$ 1,140,220	\$ 1,140,220
Total Operating Expenses	\$ 635,804	\$ 596,523	\$ 691,339	\$ 800,130	\$ 517,846	\$ 855,220	\$ 855,220
Total Capital Expenses	\$ 258,404	\$ 87,890	\$ 10,645	\$ 204,750	\$ 69,714	\$ 285,000	\$ 285,000
Totals	\$ 894,208	\$ 684,413	\$ 701,984	\$ 1,004,880	\$ 587,560	\$ 1,140,220	\$ 1,140,220

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
15%	Wtr-Ds Asst. PW's Director - Abrams	\$ 26.46	\$ 27.25	\$ 27.25	\$ 8,502	\$ 8,502
40%	Wtr-Ds Foreman - Boyer	\$ 23.35	\$ 24.05	\$ 24.05	\$ 20,010	\$ 20,010
100%	Wtr-Ds Skilled - Vaughn	\$ 19.75	\$ 20.34	\$ 20.34	\$ 42,307	\$ 42,307
100%	Wtr-Ds Skilled - McFarland	\$ 17.95	\$ 18.49	\$ 18.49	\$ 38,459	\$ 38,459
100%	Wtr-Ds Skilled - McFarland	\$ 0.84	\$ 0.99	\$ 0.99	\$ 2,059	\$ 2,059
100%	Wtr-Ds Skilled - Humphries	\$ 17.43	\$ 17.95	\$ 17.95	\$ 37,336	\$ 37,336
100%	Wtr-Ds Skilled - Humphries	\$ 1.08	\$ 1.27	\$ 1.27	\$ 2,642	\$ 2,642
100%	Wtr-Ds Skilled - Meese	\$ 15.95	\$ 16.43	\$ 16.43	\$ 34,174	\$ 34,174
100%	Wtr-Ds Skilled - Meese	\$ 1.52	\$ 1.82	\$ 1.82	\$ 3,786	\$ 3,786
30%	Wtr-Ds Skilled - Dennis	\$ 15.04	\$ 15.49	\$ 15.49	\$ 9,666	\$ 9,666
30%	Wtr-Ds Skilled - Dennis	\$ 1.57	\$ 1.94	\$ 1.94	\$ 1,211	\$ 1,211
30%	Wtr-Ds Add'l Pay Water Meter Reader	\$ 2.38	\$ 2.91	\$ 2.91	\$ 1,816	\$ 1,816
100%	Wtr-Ds Skilled - Krieg	\$ 15.04	\$ 15.49	\$ 15.49	\$ 32,219	\$ 32,219
100%	Wtr-Ds Skilled - Krieg	\$ 1.57	\$ 1.94	\$ 1.94	\$ 4,035	\$ 4,035
15%	Wtr-Ds Skilled - Tindall	\$ 14.60	\$ 15.04	\$ 15.04	\$ 4,692	\$ 4,692
15%	Wtr-Ds Skilled - Tindall	\$ 1.37	\$ 1.77	\$ 1.77	\$ 552	\$ 552
100%	Wtr-Ds Skilled - Odell	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100%	Wtr-Ds Skilled - Odell	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100%	Wtr-Ds Skilled - Bridges	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100%	Wtr-Ds Skilled - Bridges	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100%	Wtr-Ds Laborer - New Employee		not requesting this year		\$ -	\$ -
100%	Wtr-Ds New - Summer Help (June, July & August-70 days)		not requesting this year		\$ -	\$ -
	Merit				\$ 866	\$ 866
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 311,308	\$ 311,308
	Overtime				\$ 50,000	\$ 50,000
	TOTAL WATER DISTRIBUTION PAYROLL				\$ 361,308	\$ 361,308

Water & Sewer Fund
Distribution

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
503150 - 51000	Regular Salaries	\$ 231,341	\$ 254,858	\$ 262,179	\$ 298,537	\$ 181,831	\$ 311,308	\$ 311,308
503150 - 51100	Overtime	\$ 19,680	\$ 15,365	\$ 33,596	\$ 40,000	\$ 24,375	\$ 50,000	\$ 50,000
503150 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 51440	Mo. One Call Fee's	\$ 2,260	\$ 1,824	\$ 1,607	\$ 2,500	\$ 1,141	\$ 2,500	\$ 2,500
503150 - 51450	Bank & DNR Fee's - 2001C	\$ 3,787	\$ 3,759	\$ 3,655	\$ 6,500	\$ 260	\$ 6,500	\$ 6,500
503150 - 52000	Health Insurance	\$ 38,323	\$ 43,596	\$ 37,920	\$ 41,913	\$ 26,541	\$ 42,128	\$ 42,128
503150 - 52100	Life Insurance	\$ 714	\$ 778	\$ 735	\$ 1,152	\$ 570	\$ 1,201	\$ 1,201
503150 - 52200	Retirement	\$ 15,209	\$ 20,717	\$ 23,590	\$ 34,870	\$ 22,314	\$ 35,409	\$ 35,409
503150 - 52210	401A Match	\$ 948	\$ 568	\$ 1,437	\$ 3,459	\$ 2,293	\$ 5,633	\$ 5,633
503150 - 52300	Social Security	\$ 19,034	\$ 20,313	\$ 21,976	\$ 25,899	\$ 15,237	\$ 27,641	\$ 27,641
503150 - 53100	Electricity - Booster	\$ 7,076	\$ 4,281	\$ 4,361	\$ 7,500	\$ 3,077	\$ 5,500	\$ 5,500
503150 - 53200	Gas or Heat	\$ 585	\$ 766	\$ 138	\$ 1,200	\$ -	\$ -	\$ -
503150 - 53300	Bldg./Grounds Maintenance	\$ 184	\$ 120	\$ 1,401	\$ 1,500	\$ 684	\$ 1,500	\$ 1,500
503150 - 53340	Tank Maintenance	\$ 7,121	\$ 5,200	\$ 3,654	\$ 10,000	\$ 3,252	\$ 10,000	\$ 10,000
503150 - 53345	Booster Maintenance	\$ -	\$ 7,840	\$ 3,815	\$ 10,000	\$ 3,103	\$ 6,000	\$ 6,000
503150 - 54200	Telephone	\$ 410	\$ 188	\$ 165	\$ 500	\$ 89	\$ 500	\$ 500
503150 - 54550	Maintenance Contracts	\$ 1,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 55100	Gas, Oil & Antifreeze	\$ 22,214	\$ 25,513	\$ 28,209	\$ 32,500	\$ 24,225	\$ 48,000	\$ 48,000
503150 - 55200	Tires	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 55360	Light Equipment Maint.	\$ 3,589	\$ 5,659	\$ 7,199	\$ 12,000	\$ 13,604	\$ 16,000	\$ 16,000
503150 - 55400	Heavy Equipment Maint.	\$ 9,550	\$ 14,101	\$ 18,930	\$ 20,000	\$ 12,143	\$ 20,000	\$ 20,000
503150 - 55500	Equipment Rental	\$ 1,068	\$ 617	\$ 1,247	\$ 2,000	\$ 300	\$ 2,000	\$ 2,000
503150 - 56250	Meter New & Replacement	\$ 19,659	\$ 36,654	\$ 89,723	\$ 100,000	\$ 94,519	\$ 100,000	\$ 100,000
503150 - 56400	Uniform Expense	\$ 2,240	\$ 3,348	\$ 3,394	\$ 3,600	\$ 2,389	\$ 3,600	\$ 3,600
503150 - 56450	Tools	\$ 3,499	\$ 4,822	\$ 6,388	\$ 5,000	\$ 5,033	\$ 7,500	\$ 7,500
503150 - 56460	Safety Supplies	\$ 3,428	\$ 2,379	\$ 3,268	\$ 5,000	\$ 1,993	\$ 5,000	\$ 5,000
503150 - 56650	Rock	\$ 2,982	\$ 2,364	\$ 3,399	\$ 6,000	\$ 2,537	\$ 6,000	\$ 6,000
503150 - 56692	Fire Hydrants	\$ 3,304	\$ 8,749	\$ 20,212	\$ 20,000	\$ 17,181	\$ 20,000	\$ 20,000
503150 - 56695	Water Mains	\$ 10,005	\$ 42,433	\$ 19,865	\$ 25,000	\$ 28,094	\$ 25,000	\$ 25,000
503150 - 56696	Water Service Maintenance	\$ 4,110	\$ 19,095	\$ 56,554	\$ 50,000	\$ 9,124	\$ 50,000	\$ 50,000
503150 - 56999	Other Materials & Supplies	\$ 2,173	\$ 2,255	\$ 183	\$ -	\$ 370	\$ -	\$ -
503150 - 57200	Insurance/Bonds	\$ 59,956	\$ 44,392	\$ 25,938	\$ 27,500	\$ 17,620	\$ 40,300	\$ 40,300
503150 - 57999	Other Misc. Special Expenses	\$ 2,746	\$ 2,949	\$ 6,601	\$ 6,000	\$ 3,947	\$ 6,000	\$ 6,000
503150 - 59530	Water Mains (see 56695)	\$ 13,904	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 59540	New Services (see 56696)	\$ 33,256	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 59550	Fire Hydrants-New (see 56692)	\$ 7,365	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 59560	Water Meters-New (see 56250)	\$ 82,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503150 - 59600	Light Equipment	\$ 38,304	\$ 17,890	\$ -	\$ 4,750	\$ 8,395	\$ -	\$ -
503150 - 59700	Heavy Equipment	\$ 70,301	\$ 70,000	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000
503150 - 59999	Other Capital Outlay	\$ 149,799	\$ -	\$ 10,645	\$ 200,000	\$ 61,319	\$ 200,000	\$ 200,000
TOTALS:		\$ 894,208	\$ 684,413	\$ 701,984	\$ 1,004,880	\$ 587,560	\$ 1,140,220	\$ 1,140,220

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 2004-2005</u>	<u>Actual Expenditures 2005-2006</u>	<u>Actual Expenditures 2006-2007</u>	AMENDED <u>Budget 2007-2008</u>	<u>Expenditures Through 5/31/2008</u>	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
	Total Operating Expenses	\$ 635,804	\$ 596,523	\$ 691,339	\$ 800,130	\$ 517,846	\$ 855,220	\$ 855,220
	Total Capital Expenses	\$ 258,404	\$ 87,890	\$ 10,645	\$ 204,750	\$ 69,714	\$ 285,000	\$ 285,000
	Totals	<u>\$ 894,208</u>	<u>\$ 684,413</u>	<u>\$ 701,984</u>	<u>\$ 1,004,880</u>	<u>\$ 587,560</u>	<u>\$ 1,140,220</u>	<u>\$ 1,140,220</u>
						Operating % Increase vs Last Year	6.89%	6.89%
						Capital % Increase vs Last Year	39.19%	39.19%
						Total % Increase vs Last Year	13.47%	13.47%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Distribution

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (Includes benefits):</u>		
15 Year Plan Increments in total	\$ 19,062	\$ 19,062
Additional pay for water meter reader (continuation from last year) 30%	\$ 2,140	\$ 2,140
Part Time employee (June, July, August - 70 days @ 8 hrs/day) Not requesting this year	\$ -	\$ -
Total	\$ 21,202	\$ 21,202
<u>Heavy Equipment:</u>		
Total	\$ -	\$ -
<u>Other Capital Outlay</u>		
Connect to Water District #7 (this reflects 100% of cost w/revenues reflecting District 7's 50%)	\$ 50,000	\$ 50,000
Move water lines before N. 5th and Mill Street's reconstruction	\$ 150,000	\$ 150,000
Total	\$ 200,000	\$ 200,000
Total Capital Outlay	\$ 221,202	\$ 221,202
<u>Five Year Capital Expenditure Plan:</u>		
<u>2009-2010</u>		
CC Water Main	\$ 50,000	
Big 2" Water Mains (\$100,000/year for 4 years)	\$ 100,000	
Backhoe	\$ 85,000	
<u>2010-2011</u>		
Lee to Shapiro Water Main	\$ 200,000	
Big 2" Water Mains (\$100,000/year for 4 years)	\$ 100,000	
<u>2011-2012</u>		
Dumptruck	\$ 85,000	
Big 2" Water Mains (\$100,000/year for 4 years)	\$ 100,000	
Pick-up Truck	\$ 40,000	
<u>2012-2013</u>		
Lowe's to Pounds Water Main	\$ 150,000	
Big 2" Water Mains (\$100,000/year for 4 years)	\$ 100,000	
Pick-up Truck	\$ 20,000	

Water & Sewer Fund
Line Item Summary
Collection & Treatment

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures</u> <u>2004-2005</u>	<u>Actual Expenditures</u> <u>2005-2006</u>	<u>Actual Expenditures</u> <u>2006-2007</u>	<u>Current Budget</u> <u>2007-2008</u>	<u>Expenditures Through</u> <u>5/31/2008</u>	<u>Department Head Request</u> <u>2008-2009</u>	<u>Budget Approved</u> <u>2008-2009</u>
Personal Services	\$ 256,165	\$ 233,178	\$ 247,677	\$ 270,898	\$ 163,488	\$ 162,447	\$ 162,447
Employee Benefits	\$ 63,288	\$ 56,886	\$ 67,189	\$ 81,325	\$ 51,862	\$ 45,598	\$ 45,598
Occupancy	\$ 86,465	\$ 84,750	\$ 89,799	\$ 130,600	\$ 37,753	\$ 75,750	\$ 75,750
Office Services	\$ 1,555	\$ 1,422	\$ 1,414	\$ 1,800	\$ 950	\$ 1,800	\$ 1,800
Travel & Mobile Equipment	\$ 9,187	\$ 32,268	\$ 9,021	\$ 18,200	\$ 13,009	\$ 21,200	\$ 21,200
Materials & Supplies	\$ 4,130	\$ 4,183	\$ 4,131	\$ 9,105	\$ 3,932	\$ 9,105	\$ 9,105
Special Expenses	\$ 282,851	\$ 278,944	\$ 235,776	\$ 883,656	\$ 310,322	\$ 392,390	\$ 392,390
Capital Outlay	\$ 63,175	\$ 191,229	\$ 9,222	\$ 206,864	\$ 39,180	\$ 245,000	\$ 245,000
TOTAL	\$ 766,816	\$ 882,860	\$ 664,229	\$ 1,602,448	\$ 620,496	\$ 953,290	\$ 953,290
Total Operating Expenses	\$ 703,641	\$ 691,631	\$ 655,007	\$ 1,395,584	\$ 581,316	\$ 708,290	\$ 708,290
Total Capital Expenses	\$ 63,175	\$ 191,229	\$ 9,222	\$ 206,864	\$ 39,180	\$ 245,000	\$ 245,000
Totals	\$ 766,816	\$ 882,860	\$ 664,229	\$ 1,602,448	\$ 620,496	\$ 953,290	\$ 953,290

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 2008-2009</u>	<u>Salary Approved 2008-2009</u>
10% Wtr-Co	PW's Director - Gray	\$ 34.74	\$ 35.78	\$ 35.78	\$ 7,442	\$ 7,442
10% Wtr-Co	Asst. PW's Director - Abrams	\$ 26.46	\$ 27.25	\$ 27.25	\$ 5,668	\$ 5,668
20% Wtr-Co	Foreman - Boyer	\$ 23.35	\$ 24.05	\$ 24.05	\$ 10,005	\$ 10,005
25% Wtr-Co	Utility Billing Clerk - Hyde	\$ 15.91	\$ 16.39	\$ 16.39	\$ 8,523	\$ 8,523
50% Wtr-Co	Skilled - Labrayere	\$ 15.49	\$ 15.95	\$ 15.95	\$ 16,588	\$ 16,588
50% Wtr-Co	Skilled - Labrayere	\$ 1.70	\$ 2.05	\$ 2.05	\$ 2,132	\$ 2,132
100% Wtr-Co	Skilled - Ruble	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Wtr-Co	Skilled - Ruble	\$ 0.69	\$ 1.06	\$ 1.06	\$ 2,205	\$ 2,205
100% Wtr-Co	Skilled - Troquille	\$ 14.60	\$ 15.04	\$ 15.04	\$ 31,283	\$ 31,283
100% Wtr-Co	Skilled - Troquille	\$ 0.34	\$ 0.71	\$ 0.71	\$ 1,477	\$ 1,477
	Merit				\$ 341	\$ 341
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	SUBTOTAL				\$ 116,947	\$ 116,947
	Overtime				\$ 25,000	\$ 25,000
	TOTAL COLLECTION & TREATMENT PAYROLL				\$ 141,947	\$ 141,947

Water & Sewer Fund
Collection & Treatment

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
503400 - 51000	Regular Salaries	\$ 119,413	\$ 98,301	\$ 103,032	\$ 111,814	\$ 70,611	\$ 116,947	\$ 116,947
503400 - 51050	Treatment Plant Salaries	\$ 99,258	\$ 93,803	\$ 99,898	\$ 109,634	\$ 73,774	\$ -	\$ -
503400 - 51100	Overtime	\$ 11,835	\$ 16,691	\$ 20,986	\$ 25,000	\$ 15,876	\$ 25,000	\$ 25,000
503400 - 51150	Treatment Plant Overtime	\$ 6,043	\$ 3,633	\$ 3,556	\$ 3,950	\$ 2,209	\$ -	\$ -
503400 - 51450	Bank & DNR Fee's - 2002B	\$ 19,616	\$ 20,750	\$ 20,205	\$ 20,500	\$ 1,018	\$ 20,500	\$ 20,500
503400 - 52000	Health Insurance	\$ 30,519	\$ 23,339	\$ 29,094	\$ 31,856	\$ 20,125	\$ 17,420	\$ 17,420
503400 - 52100	Life Insurance	\$ 600	\$ 539	\$ 626	\$ 851	\$ 458	\$ 440	\$ 440
503400 - 52200	Retirement	\$ 12,541	\$ 14,975	\$ 17,858	\$ 25,792	\$ 17,005	\$ 13,911	\$ 13,911
503400 - 52210	401A Match	\$ 1,953	\$ 2,249	\$ 2,700	\$ 3,869	\$ 2,307	\$ 2,968	\$ 2,968
503400 - 52300	Social Security	\$ 17,675	\$ 15,784	\$ 16,911	\$ 19,157	\$ 11,967	\$ 10,859	\$ 10,859
503400 - 53100	Electricity	\$ 30,248	\$ 64,109	\$ 55,674	\$ 75,000	\$ 18,272	\$ 30,000	\$ 30,000
503400 - 53200	Natural Gas	\$ -	\$ 378	\$ 660	\$ 600	\$ 528	\$ 750	\$ 750
503400 - 53320	Lift Station Maintenance	\$ 27,458	\$ 6,454	\$ 12,474	\$ 30,000	\$ 8,247	\$ 20,000	\$ 20,000
503400 - 53335	Sewer Main Maintenance	\$ 28,759	\$ 13,809	\$ 20,991	\$ 25,000	\$ 10,706	\$ 25,000	\$ 25,000
503400 - 54200	Telephone	\$ 1,555	\$ 1,422	\$ 1,414	\$ 1,800	\$ 950	\$ 1,800	\$ 1,800
503400 - 55100	Gas, Oil & Antifreeze	\$ 3,130	\$ 5,613	\$ 3,955	\$ 5,200	\$ 4,085	\$ 8,200	\$ 8,200
503400 - 55350	Light Equipment Maint.	\$ 2,093	\$ 811	\$ 230	\$ 3,000	\$ 9	\$ 3,000	\$ 3,000
503400 - 55400	Heavy Equipment Maint.	\$ 3,964	\$ 25,844	\$ 4,836	\$ 10,000	\$ 8,915	\$ 10,000	\$ 10,000
503400 - 56400	Uniform Expense	\$ 1,164	\$ 1,551	\$ 1,214	\$ 1,305	\$ 497	\$ 1,305	\$ 1,305
503400 - 56450	Tools	\$ 356	\$ 899	\$ 515	\$ 1,000	\$ 508	\$ 1,000	\$ 1,000
503400 - 56460	Safety Supplies	\$ 1,890	\$ 707	\$ 639	\$ 1,000	\$ 158	\$ 1,000	\$ 1,000
503400 - 56550	Chemicals	\$ -	\$ -	\$ 931	\$ 5,000	\$ 2,769	\$ 5,000	\$ 5,000
503400 - 56600	Pipes & Appurtenances	\$ 382	\$ -	\$ 35	\$ 300	\$ -	\$ 300	\$ 300
503400 - 56650	Rock	\$ 338	\$ 1,026	\$ 797	\$ 500	\$ -	\$ 500	\$ 500
503400 - 57100	Advertising	\$ 40	\$ -	\$ 476	\$ 100	\$ -	\$ 100	\$ 100
503400 - 57200	Insurance/Bonds	\$ 31,733	\$ 35,123	\$ 21,273	\$ 36,200	\$ 44,362	\$ 19,300	\$ 19,300
503400 - 57300	Treatment Plant Operation	\$ 204,341	\$ 200,209	\$ 189,933	\$ 811,356	\$ 257,650	\$ 350,490	\$ 350,490
503400 - 57301	Ashford Treatment Plant	\$ 11,704	\$ 7,876	\$ 29	\$ -	\$ 89	\$ -	\$ -
503400 - 57302	Greenbrier Treatment Plant	\$ 5,176	\$ 4,252	\$ -	\$ -	\$ -	\$ -	\$ -
503400 - 57303	Lambert Lagoon	\$ -	\$ 360	\$ 889	\$ 10,000	\$ 257	\$ -	\$ -
503400 - 57306	Northwood Treatment Plant	\$ 2,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503400 - 57308	Tanglewood Treatment Plant	\$ 10,884	\$ 16,037	\$ -	\$ -	\$ -	\$ -	\$ -
503400 - 57311	WCP Treatment Plant	\$ 5,590	\$ 6,795	\$ 16,164	\$ 15,000	\$ 4,178	\$ 15,000	\$ 15,000
503400 - 57330	Grass & Weed Cutting	\$ 7,310	\$ 5,461	\$ 4,721	\$ 8,500	\$ 1,970	\$ 5,000	\$ 5,000

**** Includes disinfection plant carryover cost of \$50,000

Water & Sewer Fund
Collection & Treatment

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	Budget AMENDED Budget 2007-2008	Expenditures Through 6/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
503400 - 57999	Other Misc. Special Exp.	\$ 3,564	\$ 2,831	\$ 2,291	\$ 2,500	\$ 1,816	\$ 2,500	\$ 2,500
503400 - 59300	Capital Improvements	\$ 38,437	\$ 188,642	\$ -	\$ 125,000	\$ 14,600	\$ -	\$ -
503400 - 59525	Sewer Line Extensions	\$ 7,874	\$ 236	\$ 7,032	\$ -	\$ 3,716	\$ -	\$ -
503400 - 59600	Light Equipment	\$ -	\$ -	\$ 584	\$ 65,000	\$ 4,000	\$ -	\$ -
503400 - 59700	Heavy Equipment	\$ 16,864	\$ 2,351	\$ 1,606	\$ 16,864	\$ 16,864	\$ 235,000	\$ 235,000
503400 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
TOTALS:		\$ 766,816	\$ 882,860	\$ 664,229	\$ 1,602,448	\$ 620,496	\$ 953,290	\$ 953,290
Total Operating Expenses		\$ 703,641	\$ 691,631	\$ 655,007	\$ 1,395,584	\$ 581,316	\$ 708,290	\$ 708,290
Total Capital Expenses		\$ 63,175	\$ 191,229	\$ 9,222	\$ 206,864	\$ 39,180	\$ 245,000	\$ 245,000
Totals		\$ 766,816	\$ 882,860	\$ 664,229	\$ 1,602,448	\$ 620,496	\$ 953,290	\$ 953,290
Operating % Increase vs Last Year							-49.25%	-49.25%
Capital % Increase vs Last Year							18.44%	18.44%
Total % Increase vs Last Year							-40.51%	-40.51%

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

	<u>Dept. Head</u> <u>Request</u> <u>2008-2009</u>	<u>Capital</u> <u>Approved</u> <u>2008-2009</u>
<u>Personnel (includes benefits):</u>		
15 Year Plan Increments in total	\$ 5,109	\$ 5,109
Total	\$ 5,109	\$ 5,109
<u>Capital Improvements</u>		
Total	\$ -	\$ -
<u>Light Equipment</u>		
Total	\$ -	\$ -
<u>Heavy Equipment</u>		
Vactor Truck (some funds placed in reserve last year in City T-tax & Sewer Funds)	2/3 T-Tax & 1/3 sewer \$ 110,000	\$ 110,000
S.C.A.D.A. System	\$ 125,000	\$ 125,000
Total	\$ 235,000	\$ 235,000
<u>Other Capital Outlay</u>		
Cost to close Lambert Lagoon	\$ 10,000	\$ 10,000
Total	\$ 10,000	\$ 10,000
Total Capital Outlay	\$ 250,109	\$ 250,109
<u>Festus-Crystal City Treatment Plant (included in Treatment Plant Operation Expenses)</u>		
S. B. R. Blower (our share of F-CC Treatment Plant cost)	\$ 21,000	\$ 21,000

Water & Sewer Fund Expenditures
Capital Outlay Detail
Collection & Treatment

Five Year Capital Expenditure Plan:

2009-2010

Sewer Equipment and Van	\$	125,000
Parkson Solar Sludge Dryer	\$	175,000
S. B. R. Blower (our share of F-CC Treatment Plant cost)	\$	23,500

2010-2011

S. B. R. Blower (our share of F-CC Treatment Plant cost)	\$	26,000
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2011-2012

Maiden Lane to N 5th Sewer Main	\$	75,000
New Plant Parking Lot	\$	25,000

2012-2013

Old Plant Parking Lot	\$	25,000
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2013-2014

Replace Sewer Main under RR tracks by Detention Area	\$	100,000
Festus-Crystal City Treatment Plant - Truck	\$	15,000
Festus-Crystal City Treatment Plant - Sludge Truck	\$	150,000

Water & Sewer Fund
Debt Service

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
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	\$ 2,148	\$ 2,148
503800 - 59117	2002B Amort of Premium	\$ (8,489)	\$ (8,489)	\$ (8,489)	\$ (8,489)	\$ (5,660)	\$ (8,490)	\$ (8,490)
503800 - 59118	2002B Amort of Cost of Issue.	\$ 3,483	\$ 3,483	\$ 3,483	\$ 3,483	\$ 2,322	\$ 3,484	\$ 3,484
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	\$ 5,021	\$ 5,021
503800 - 59121	2002 NID Amort of COI	\$ 668	\$ 668	\$ 668	\$ 668	\$ 445	\$ 669	\$ 669
503800 - 59122	2005 COP Amort of UD	\$ -	\$ 502	\$ 669	\$ 669	\$ 446	\$ 669	\$ 669
503800 - 58123	2005 COP Amort of COI	\$ -	\$ 889	\$ 1,185	\$ 1,241	\$ 790	\$ 1,186	\$ 1,186
503800 - 59832	NID GO Bond Principal	\$ 8,343	\$ 9,734	\$ 9,734	\$ 9,734	\$ 9,734	\$ 11,125	\$ 11,125
503800 - 59833	NID GO Bond Interest	\$ 11,735	\$ 11,454	\$ 11,105	\$ 10,748	\$ 5,484	\$ 10,279	\$ 10,279
503800 - 59872	Sp. Assmt. Bond Pounds - Int	\$ 9,008	\$ 7,388	\$ 4,485	\$ 3,886	\$ 3,886	\$ 1,994	\$ 1,994
503800 - 59873	Sp. Assmt. Bond Pounds - Pr	\$ 30,449	\$ 32,069	\$ 33,775	\$ 35,572	\$ 35,572	\$ 37,466	\$ 37,466
503800 - 59882	2005 COP - Interest	\$ -	\$ 22,159	\$ 43,326	\$ 42,448	\$ 21,564	\$ 41,088	\$ 41,088
503800 - 59883	2005 COP - Principal	\$ -	\$ -	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
503800 - 59890	Revenue Bond Interest	\$ 112,939	\$ 105,197	\$ 95,217	\$ 88,955	\$ 44,477	\$ 80,303	\$ 80,303
503800 - 59891	Revenue Bond Principal	\$ 255,000	\$ 260,000	\$ 275,000	\$ 285,000	\$ -	\$ 295,000	\$ 295,000
503800 - 59975	Festus 2001C Principal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 35,000	\$ 35,000
503800 - 59976	Festus 2001C Interest	\$ 93,038	\$ 92,138	\$ 90,263	\$ 89,138	\$ 44,569	\$ 87,638	\$ 87,638
503800 - 59977	2002B SRF Principal	\$ 60,000	\$ 70,000	\$ 80,000	\$ 175,000	\$ -	\$ 175,000	\$ 175,000
503800 - 59978	2002B SRF Interest	\$ 176,330	\$ 174,905	\$ 172,450	\$ 170,650	\$ 85,325	\$ 164,983	\$ 164,983
TOTAL DEBT:		\$ 803,349	\$ 832,942	\$ 898,716	\$ 999,548	\$ 302,851	\$ 998,221	\$ 998,221
503800 - 60070	Transfers to Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 803,349	\$ 832,942	\$ 898,716	\$ 999,548	\$ 302,851	\$ 998,221	\$ 998,221

Forfeiture Fund Summary

	<u>Department Head Request 2008-2009</u>	<u>Budget Approved 2008-2009</u>
<u>Actual Fund Balance at September 30, 2007</u>		
Budgeted Revenues/Transfers 2007-2008	\$ 3,437	\$ 3,437
Budgeted Expenditures/Transfers 2007-2008	\$ 783	\$ 783
	<u>\$ 3,003</u>	<u>\$ 3,003</u>
Estimated Fund Balance September 30, 2008	\$ 1,217	\$ 1,217
Estimated Revenue 2008-2009	\$ -	\$ -
Transfers In:	\$ -	\$ -
Total Assets 2008-2009	<u>\$ 1,217</u>	<u>\$ 1,217</u>
Estimated Expenditures 2008-2009	\$ 1,217	\$ 1,217
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2009	\$ -	\$ -
Total Liabilities 2008-2009	\$ 1,217	\$ 1,217
Estimated Balance September 30, 2009	\$ -	\$ -
Total Liabilities & Fund Balance 2008-2009	<u>\$ 1,217</u>	<u>\$ 1,217</u>

Cash in Bank as of May 31, 2008

Forfeiture Fund Money Market Acct.	\$ 1,211
Forfeiture Fund Investments Out	\$ -
Total Forfeiture Fund "Cash-n-Bank"	<u>\$ 1,211</u>

Forfeiture Fund Revenue

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2004-2005	Actual Revenue 2005-2006	Actual Revenue 2006-2007	AMENDED Budget 2007-2008	Revenues Through 5/31/2008	Estimated Revenue 2008-2009	Budgeted Revenue 2008-2009
561000 - 47000	Interest	\$ 513	\$ 774	\$ 282	\$ 96	\$ 91	\$ -	\$ -
561000 - 48000	Miscellaneous Income	\$ 53,378	\$ 5,505	\$ -	\$ 687	\$ 687	\$ -	\$ -
TOTALS:		\$ 53,891	\$ 6,279	\$ 282	\$ 783	\$ 778	\$ -	\$ -

Forfeiture Fund Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2004-2005	Actual Expenditures 2005-2006	Actual Expenditures 2006-2007	AMENDED Budget 2007-2008	Expenditures Through 5/31/2008	Department Head Request 2008-2009	Budget Approved 2008-2009
561000 - 57010	Training Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 57999	Other Misc. Special Expenses	\$ -	\$ -	\$ 2,260	\$ -	\$ -	\$ -	\$ -
561000 - 59001	Donated Capital	\$ 33,287	\$ 30,443	\$ -	\$ 3,003	\$ 3,003	\$ 1,217	\$ 1,217
561000 - 59600	Light Equipment	\$ 9,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 59650	Automobiles	\$ 40,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
561000 - 59651	Automobiles - Interest	\$ 3,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 86,760	\$ 30,443	\$ 2,260	\$ 3,003	\$ 3,003	\$ 1,217	\$ 1,217
561000 - 60060	Transfers Out to General	\$ 7,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 93,891	\$ 30,443	\$ 2,260	\$ 3,003	\$ 3,003	\$ 1,217	\$ 1,217