

CITY OF CARNATION



2009 ANNUAL BUDGET

(Adopted by Ordinance No. 756, December 2, 2008)

TABLE OF CONTENTS

Budget Message	i
SECTION I - INTRODUCTION	
Purpose, Vision & Goals	1
2009 Funding Priorities.....	2
Elected And Appointed Officials	3
City Organizational Chart	4
Background & General Information	5
Reader's Guide To The Budget	6
The Budget Process.....	9
Budget Policies.....	11
Bonded Debt Capacity.....	15
Total Budget Comparisons	16
Estimated Fund Activity & Reserves	17
SECTION II - FUND & DEPARTMENTAL BUDGETS	
General Fund Revenues 001	19
General Fund Expenditures 001	21
Street Fund 101	27
Contingency Fund 105	29
Cemetery Fund 106	30
Equipment Replacement Fund 107	32
Parks Development Fund 108.....	33
Traffic Impact Fee Fund 109	34
Limited Tax General Obligation (LTGO) Bond Redemption Fund 201	35
Capital Improvement Fund 301	36
Cemetery Capital Improvement Fund 306	47
Waterworks Fund 401	39
Water Capital Replacement Fund 402	42
Solid Waste Utility Fund 403	43
Water Bond Redemption Fund 404.....	44
Water Bond Reserve Fund 405	45
Landfill Post Closure Financial Assurance Account 406.....	46
Sewer Capital Projects Fund 407	48
Sewer Capital Replacement Fund 408	49
Cemetery Perpetual Care Fund 601	50
Trust Fund 633	50
SECTION III - CAPITAL IMPROVEMENT PROGRAM (CIP) 2009-2014	
SECTION IV - APPENDIX	

BUDGET MESSAGE

October 27, 2008

Honorable Councilmembers and Citizens of Carnation,

The Carnation City Staff are pleased to present to the City Council and Citizens the City Budget for 2009. The budget is designed to provide a financial road map for fiscal operations of the City and reflect the priorities and vision of the City Council.

2009 will continue the period of transition that Carnation has been going through for the past two years. 2009 will be the first full year of operations for the new sewer system. Carnation has begun to see new development, both residential and commercial, however, the current national financial crisis is impacting local development with project moving more slowly than originally anticipated. We continue to experience inflationary pressures on the costs for providing services and limited growth in our revenues. In particular, our ability to fund capital projects has been hampered by the dramatic decrease in real estate excise tax revenues. As a result, Carnation's 2009 budget remains very constrained with stagnant revenues and increasing costs and demands for service.

The Council has placed a property tax levy lid lift on the November ballot, but until the election results are know, staff has prepared the 2009 Budget with the assumption that there will be no additional property tax increase beyond the 1% limit. Instead, staff has looked at alternate sources to increase revenues including a two percent increase in the solid waste utility tax.

The City Council met with Staff in August to establish new funding priorities for 2009. The Council hosted a community forum on the 2008 Budget on October 7th to gain additional input from citizens to help establish priorities. The City Manager reviewed the proposed 2009 Budget with the Council on October 14 and 21. The Council will hold Public Hearings on the Budget on November 5th and 18th. Adoption of the 2008 Budget is anticipated on December 2, 2008.

Sewer Project

In summer 2006, Carnation broke ground on the sewer conveyance system. Construction of the sewer conveyance system and vacuum station was completed in September 2007. The City initiated side sewer construction for the PWTF Loan program in June and the CDBG/Rental program in September 2007 and completed work in December 2007. The entire system began operations in May 2008 after the completion of the King County Wastewater Treatment Plant.

The City has been extremely successful in securing grant and loan funding for the sewer project. However, in order to make the system more affordable for our residents, we plan to seek additional grant funding in the coming year in an effort to further reduce monthly sewer rates.

Capital Improvement Funds

In 2008 we completed work ADA improvements along Tolt Avenue and Morison Street, reconstruction of Blanche Street. Work also began on a pedestrian pathway along the southern portion of Tolt Avenue. The City started work on the design for the Stossel Avenue Safety Improvements and the planned Tolt Entwistle Traffic Signal. Additionally, Carnation has applied for TIB grants for construction of the Tolt Entwistle Signal and extension of the sidewalk on Entwistle. Carnation has also applied for federal Safe Routes grants for pedestrian safety improvements in front of both schools. Carnation has been very successful at securing State grants to offset some of the costs of these projects allowing us to leverage our limited local funds to achieve more impact. However, our limited funds to support capital projects will impact our ability to complete these projects.

Public Works

Public Works projects including the new sewer system, the water system, street improvements and overseeing the parks system occupy a significant portion of the City’s resources. In 2008, the City hired a second maintenance worker to assist with all public works functions including parks, streets, water and sewer operations. In 2009, staff is recommending adding a third full time maintenance worker to help keep up with the growing need for infrastructure maintenance and to provide enough support for on-call requirements.

Parks & Recreation

The City has been awarded a grant from CTED to fund a Parks & Recreation Master Plan for Carnation. That planning process began in 2008 and will finish in 2009. Carnation formed a new Parks Advisory Board in January 2008 to engage citizens in our parks and potential improvements. In 2008 we were successful in securing a USDA grant to build a shelter to support the Carnation Farmers Market. The project is scheduled for construction in spring/summer 2009. The shelter will also allow the market to expand its season and set the stage for the addition of a commercial kitchen to efforts of local growers to create value added products.

Economic Development

Lack of sewers has effectively halted all development within Carnation during the past few years; this has led to economic deterioration and the loss of businesses. In 2007, the City developed an economic development action strategy to focus on strengthening our community and encouraging commercial and residential development in line with our vision. In 2009, we will continue to implement that strategy. We also are seeing more development interest in Carnation, both for residential and commercial development. However, the national financial crisis – especially in the real estate market, is having an impact on the pace of new development. As the Nation begins to recover, we anticipate development will pick up as well. In 2009, we will also continue to discuss the future of the surplus property located next to the sewer vacuum station to determine the best use for the property.

Conclusion

The 2009 Budget continues the trend of the past few years of stagnant revenues limiting the City’s ability to expand service levels. However, the completion of the sewer project has opened the door for future development that will enhance the community and improve the economic base. In 2009 we will continue to balance the needs of our community with the limited resources available.


Candice Bock
City Manager

<i>Budget Summary</i>	
<input type="checkbox"/>	Total General Fund Operating Budget is \$1,200,446
<input type="checkbox"/>	Total Budget is \$8,736,087
<i>Revenue Summary</i>	
<input type="checkbox"/>	Property Tax = \$235,000 42% Streets Fund 58% General Fund
<input type="checkbox"/>	Sales Tax = \$400,000
<input type="checkbox"/>	Criminal Justice Sales Tax = \$40,000
<input type="checkbox"/>	Utility Tax = \$209,000
<input type="checkbox"/>	Licenses, Permits & Franchise Fees = \$168,048
<input type="checkbox"/>	Gas Tax = \$45,000 (dedicated to Streets)
<input type="checkbox"/>	REET = \$60,000 (dedicated to CIP)

The City of Carnation's

PURPOSE, VISION & GOALS

Purpose

Our purpose is to enhance the safety, livability and prosperity of our community.

Vision

The City of Carnation is a friendly and safe family-oriented community where a vibrant small town benefits from the natural beauty, heritage and recreational opportunities of the Snoqualmie Valley.

High quality of life	Small home-town character	Community Pride	Investment in Children	Investment in Seniors	Thriving Economic climate	Quality government services
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Goals

Ensure a safe community and provide for the welfare of our citizens.	Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs.	Ensure an attractive and well maintained city.	Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities.	Improve community communication.	Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities.	Assure the financial stability of the City through active comprehensive long-term financial planning and management.	Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character.
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2009 FUNDING PRIORITIES

The City Council's Goals and preliminarily identified 2009 Budget Priorities are listed below. These funding priorities were taken into consideration by city staff during the proposed preliminary budget development process as a guide for the departmental expenditure requests.

CITY COUNCIL GOAL	2009 FUNDING PRIORITY TO ACHIEVE GOAL
Ensure a safe community and provide for the welfare of our citizens.	<ul style="list-style-type: none"> ⇒ Police Services with 3.5 FTEs ⇒ Support for the Senior Center ⇒ Safety Programs, including DARE ⇒ Improve efforts to ensure emergency preparedness for the community
Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs.	<ul style="list-style-type: none"> ⇒ Continue to Pursue Grant Funding for Sewer Project Development ⇒ Develop and adopt SR-203 Corridor Study/Redevelopment Strategy ⇒ Continued Lobbyist Services ⇒ Continue to maintain equipment replacement program ⇒ Maintain water and sewer utility and street infrastructure ⇒ Develop funding plan for water system improvements ⇒ Determine actual water system production capacity ⇒ Continue implementation of street, sidewalk and pedestrian safety improvement projects
Ensure an attractive and well maintained city.	<ul style="list-style-type: none"> ⇒ Pursue Downtown Beautification Programs including maintaining Tolt Commons ⇒ Code Enforcement for Design Standards & other ordinances
Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities.	<ul style="list-style-type: none"> ⇒ Adopt and implement a Parks & Recreation Master Plan ⇒ Support of community-wide special events ⇒ Promote area-wide special events ⇒ Sponsor additional special events such as a skate park event ⇒ Establish wayfinding signage promoting key community interest points along SR 203 and the Sno Valley Trail ⇒ Construct Farmers Market Shelters
Improve community communication.	<ul style="list-style-type: none"> ⇒ City Council Chambers Audio System Improvements. ⇒ Explore ways to improve City Council members communication with citizens. ⇒ Maximize use of the utility bills to deliver information to citizens ⇒ Continue annual citizen surveys
Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities.	<ul style="list-style-type: none"> ⇒ Take advantage of training opportunities for staff ⇒ Establish and maintain training program for Public Works employees
Assure the financial stability of the City through comprehensive financial planning and management.	<ul style="list-style-type: none"> ⇒ Continue to review and revise financial and other policies.
Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character.	<ul style="list-style-type: none"> ⇒ Continue to implement the Economic Development Action Strategy ⇒ Develop marketing plan for surplus Wastewater Treatment Plant site property

ELECTED AND APPOINTED OFFICIALS

City Council:

The City Council consists of five members who are elected at large by the voters of Carnation. Each year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Vice-Chairperson and hold the title of Deputy Mayor. Every other year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Chairperson and hold the title of Mayor. The City Council meets regularly on the first and third Tuesday of each month at 7:00 PM.

2008 City Council:

Mike Flowers, Mayor (2008-09)
Position 4, Term: 12/31/2009
Stuart Lisk, Deputy Mayor (2008)
Position 5, Term: 12/31/2011
Fred Bereswill
Position 1, Term: 12/31/2011
Jeff Lim
Position 2, Term: 12/31/2009
Elizabeth "Lee" Grumman
Position 3, Term: 12/31/2011



Planning Board:

Planning Boardmembers are appointed by the City Council to two-year terms in accordance with Chapter 2.40 CMC. The Planning Board meets regularly on the fourth Tuesday of each month at 7:00 PM.

2008 Planning Board:

James "Jim" Berger
Position 1, Term: 12/31/2008
Timothy Shelley
Position 2, Term: 12/31/2009
Mary "M'Liss" Moon
Position 3, Term: 12/31/2009
Joelle "Bree" Loewen
Position 4, Term: 12/31/2008
Jack Cook
Position 5, Term: 12/31/2009

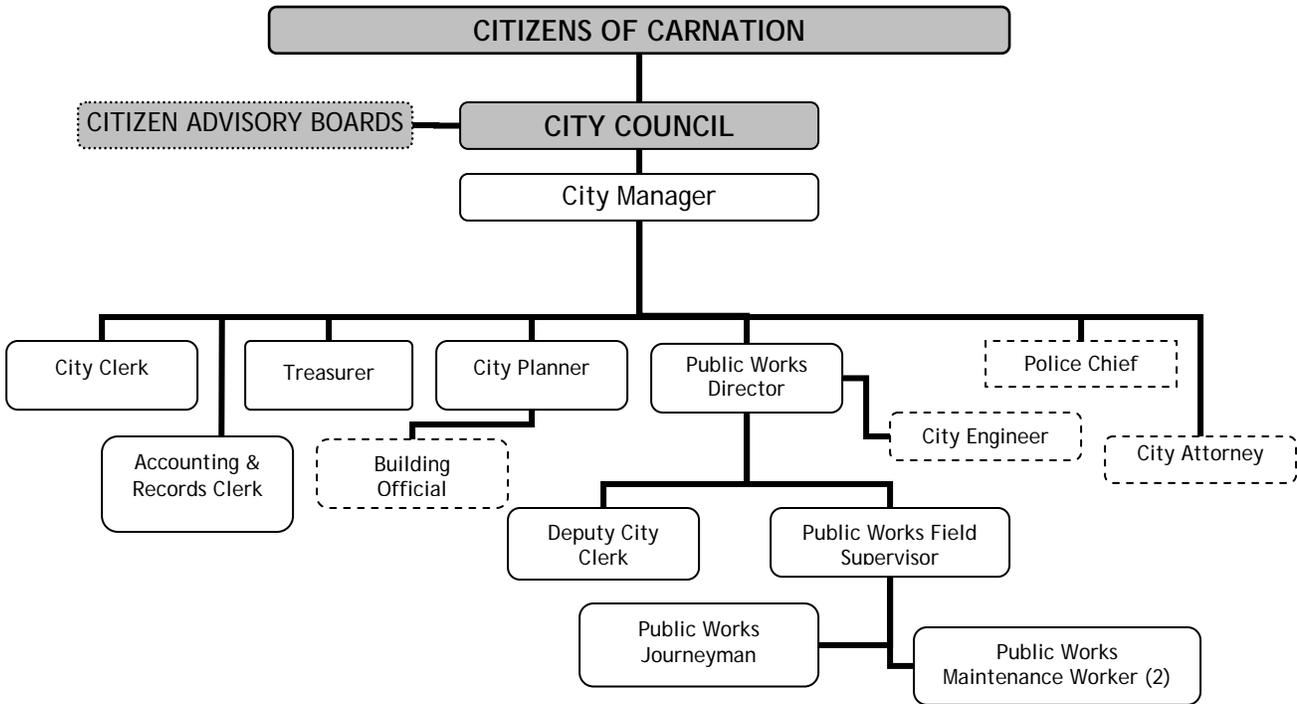
Parks Advisory Board:

In May 2003, the City Council adopted Ordinance No. 649 establishing a five member Parks Advisory Board. The Board was reconstituted in December 2007. Parks Advisory Boardmembers are appointed by the City Council to two-year terms in accordance with Chapter 2.46 CMC.

2008 Parks Advisory Board:

Susan Bull
Position 1, Term: 12/31/2009
Alison Cromerty
Position 2, Term: 12/31/2008
Nate Summers
Position 3, Term: 12/31/2009
Diane Hurt
Position 4, Term: 12/31/2008
Kristin Brown
Position 5, Term: 12/31/2009

CITY ORGANIZATIONAL CHART



City Employee Roster:

City Staff is currently comprised of the following employees and job titles:

- Candice Bock City Manager
- Christopher Hagedorn.....Public Works Director
- Linda Scott..... City Planner
- Mary Otness..... City Clerk
- Kelly Hankinson TurnerCity Treasurer
- Becky BuelnaDeputy City Clerk
- Tara Niemela Accounting & Records Clerk
- (vacant) Public Works Field Supervisor
- Bob Gilbertson Public Works Journeyman
- Ryan Dalziel .Public Works Maintenance Worker
- (vacant)Public Works Maintenance Worker

Contracted City Officials:

The City of Carnation contracts for law enforcement, legal, building official and engineering services. The City entered into an Interlocal Agreement with the City of Duvall for law enforcement services in 2004. Carnation has contracted with Ogden Murphy Wallace of Seattle for City Attorney services since January 1998, and with Roth Hill Engineering Partners for City Engineer services since April 2001.

- Glenn Merryman Police Chief
- Greg Rubstello City Attorney
- Phil Olbrechts City Attorney
- Zach Lell City Attorney
- Greg Hill..... City Engineer

BACKGROUND & GENERAL INFORMATION

Carnation is located in at the confluence of the Tolt and Snoqualmie Rivers in the Snoqualmie Valley. In the mid to late 1800s, the first non-native settlers in the area were typically loggers. By 1900 much of Carnation and its vicinity had been logged, and land was being claimed by homesteaders for farming.



The city now known as Carnation incorporated on December 31, 1912, as the Town of Tolt. After nearly 40 years of local debate, the name of the town was put to a vote of the people and was officially changed to Carnation in 1951. By the mid to late 1900s,

the river valley was the site of extensive farming and dairying operations with scattered farming structures surrounding the town.

GENERAL INFORMATION:

Incorporated: December 31, 1912
Form of Government: Council-Manager
Type of Government: Code
Washington State Legislative District 45th
U.S. Congressional District 8th
2008 Population: 1,905
Rank in Size/State: 162 of 281
Rank in Size/County: 31 of 35
County: King (North-Eastern)
Latitude (approx.): 47.646445 | 47:38:47.202N
Longitude (approx.): -121.915222 | 121:54:54.799W
Elevation (approx.): 95'
Land Area (approximate square miles): 1.1
Land Area (approximate acres): 808
City Employees (2008): 8 FTE's & 2 PTE's
2009 Total Assessed Valuation* \$225,780,340
*Preliminary estimate as of September 30, 2008

OTHER AGENCIES & DISTRICTS:

Schools: Riverview School District No 407
Library: King County Library System
Fire: Eastside Fire & Rescue (FD 10)
Hospital: Snoqualmie Valley Hospital District
Health: Public Health Seattle-King County

BUSINESS LICENSES:

License Fee* \$75 reg/\$50 home/\$15 temp
2008 Commercial Business Licenses 224
2008 Home Based Business Licenses 24
2008 Business Licenses - Transient/Temporary 16
2008 TOTAL LICENSES ISSUED** 264
Regular & Home-based license fees are 50% after June 1.

** As of October 10, 2008.

UTILITY SERVICE PROVIDERS:

Water & Sewer City of Carnation
Solid Waste Waste Management
Electricity & Natural Gas Puget Sound Energy
Telephone CenturyTel
Cable TV Comcast

UTILITY TAX RATES:

Water, Solid Waste, Electricity,
Natural Gas, Telephone 6%
Cable TV Franchise Rate 5%

2009 MONTHLY CITY UTILITY RATES:

Water Monthly Cost-of-Service Charge

Meter Size	Inside City	Outside City
5/8"	\$ 17.69	\$ 26.54
3/4"	\$ 17.69	\$ 26.54
1"	\$ 26.33	\$ 39.50
1-1/2"	\$ 39.37	\$ 59.05
2"	\$ 58.19	\$ 87.28
3"	\$ 134.94	\$ 202.41
4"	\$ 189.88	\$ 284.82

Water Monthly Volume Charges

	Customer Class	0-2000 cf	> 2,000 cf	All Usage Per 100 cf
Inside city limits	Residential	\$2.51	\$3.71	n/a
	Multi-Family	n/a	n/a	\$2.46
	Commercial	n/a	n/a	\$3.00
Out of city limits	Residential	\$3.77	\$5.56	n/a
	Multi-Family	n/a	n/a	\$3.69
	Commercial	n/a	n/a	\$4.51

Water Capital Improvement Surcharge

Single-family residential connections \$10.00
All other connections. \$1.33 per 100 ccf, min. \$10.00

Sewer Service 2009 Monthly Charges

Customer Class	With pre-paid GFC	Without pre-paid GFC	Non-Res. Volume Charges with pre-paid GFC	Non-Res. Volume Charges without pre-paid GFC
SFR/MFR Residential	\$76.94	\$92.94	n/a	n/a
Senior & Low-Income	\$58.41	\$74.41	n/a	n/a
All Non-Residential	\$92.94 for 0-600 cf	\$76.94 for 0-600 cf	\$11.50 per 100 cf after the first 600	\$14.17 per 100 cf after the first 600

WATER & SEWER UTILITY:

Service Accounts In-City 654
Service Accounts Outside-City 184
Total Water Service Accounts 838
2008 Water Sales - Cubic Feet 9,351,870*
2008 Water Sales - Gallons 69,951,987*

* Estimated as of October 23, 2008.

READER'S GUIDE TO THE BUDGET

Section 1 - Introduction

This chapter informs the reader about the makeup of the City and its operations. Included is the Budget Message, a list of elected and appointed officials, history and facts about the community, the Reader's Guide to the Budget, and information about the budget adoption process.

Budget Message. This is the City Manager's message to the Mayor, Councilmembers, and Citizens of Carnation. The budget message must include an explanation of the document; an outline of recommended financial policies and Funds; reasons for changes from the prior year and an explanation of recommended major changes in financial policies.

City Organizational Chart. This chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

Section 2 - Fund & Departmental Budgets:

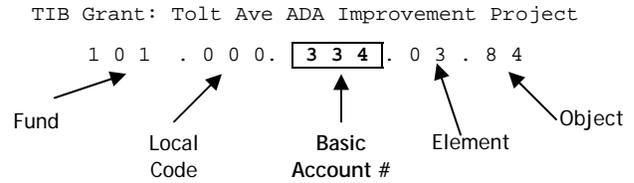
This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of the Departments within the Fund, and summary budget information for the Fund and Departments.

Estimated Cash Activity Schedule. This table shows each fund's estimated 2006 beginning balance, 2006 estimated revenues, 2006 appropriated expenditures, and projected 2006 ending balance.

Fund & Department Budgets. Revenues are summarized by the BARS Basic Account Number, and Expenditures are summarized by

BARS object number. Please see the examples below:

Sample Revenue Account Number:

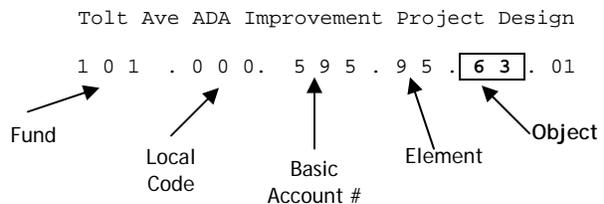


Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts, and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The 330 Basic Account number series describes Intergovernmental Revenue, as is illustrated by the grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

BARS BASIC REVENUE ACCOUNTS

- 310 Tax Revenues
- 320 Licenses & Permits
- 330 Intergovernmental Services & Payments
- 340 Charges for Goods & Services
- 350 Fines & Forfeits
- 360 Miscellaneous Revenues
- 380 Non-Revenues
- 390 Other Financing Sources

Sample Expenditure Account Number:



Expenditure Object Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). The object number is assigned to identify expenditures according to the character and type of items purchased or services obtained. Expenditure accounts are also called Expense or Use Accounts, and always start with a '5' in the Basic Account number. The object number series '60' describes Capital Outlays, as is

illustrated by the street improvement construction BARS code for the Tolt Avenue ADA Improvement Project used in the example above.

Expenditure Object Number Classifications:

- 10 **Salaries & Wages.** Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, holiday paid leave.
- 20 **Payroll Taxes & Benefits.** Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, Retirement, and Health Insurance Benefits.
- 30 **Supplies.** Amounts paid for articles and commodities purchased for consumption or resale. Includes the following types of expenses:
 - 31 - Office & Operating Supplies
 - 34 - Supplies for Resale
- 40 **Other Services & Charges.** Amounts paid for services other than personal which are needed by the City. Services may be provided by a public agency or private business. Includes the following types of expenses:
 - 41 - Professional Services
 - 43 - Travel
 - 47 - Utility Services
- 50 **Intergovernmental Services.** Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
- 60 **Capital Outlays.** Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
- 70/80 **Debt Service: Principal/Interest.**
- 90 **Interfund Payments for Services.** Expenditures made to other funds for services rendered.

Budget Organization & Fund Descriptions:

The City of Carnation uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

The City of Carnation's Funds are separated into three Fund Type classifications:

Governmental. Funds that account for the activities of the City that are of a governmental nature.

Proprietary. Funds that account for the activities of the City that are proprietary or "business" in nature.

Fiduciary fund. Funds held by the City as a trustee, e.g., pension funds.

The three primary Fund Types are further divided and identified by Fund Codes:

General Funds (000-099). Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds (100-199). Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Debt Service Funds (200-299). Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds (300-399). Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds (400-499). Used to report any activity for which a fee is charged to external users for goods or services.

City of Carnation
2009 Budget

Internal Service Funds (500-599). Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City of Carnation does not have any Internal Service Funds.

Fiduciary Trust Funds (600-699). Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a)

Investment Trust Funds (601-610); (b) Pension Trust Funds (611-620); (c) Private-Purpose Trust Funds (621-630); and (d) Agency Funds (631-699).

Permanent Funds (700-799). Accounts for the resources that are legally restricted so only earnings, not a principal, may be used to support the reporting government programs for the benefit of the government or its citizens (public-purpose).

The City of Carnation’s budget consists of twenty-one funds:

BARS FUND TYPE	BARS FUND CODE	CARNATION FUND NUMBER	CARNATION FUND NAME
Governmental Funds	General Fund	001	General Fund
	Special Revenue Funds	101	Street Fund
		105	Contingency Fund
		106	Cemetery Fund
		107	Equipment Replacement Fund
		108	Parks Development Fund
		109	Traffic Impact Fee Fund
		Debt Service Funds	201
	Capital Projects Funds	301	Capital Improvement Fund
		306	Cemetery Capital Improvement Fund
Proprietary Funds	Enterprise Funds	401	Water Operating Fund
		402	Water Capital Replacement Fund
		403	Solid Waste Operating Fund
		404	Water Bond Redemption Fund
		405	Water Bond Reserve Fund
		406	Solid Waste Capital Replacement Fund
		407	Sewer Debt Service Fund
		408	Sewer Capital Fund
		601	Cemetery Perpetual Care Fund
Fiduciary Funds	Investment Trust Funds	633	Trust Fund <i>(Not used 2004-07)</i>
	Agency Funds		

Basis of Accounting:

This term refers to the revenues, expenditures and transfers - and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The city uses single-entry, “cash basis” accounting which is a departure from the Generally Accepted Accounting Principles (GAAP). Under the cash basis method, revenues and other financial resource increments are recognized when they are received - that is, when they become both

“measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is paid.

Financial Reporting Category:

The Washington State Auditor’s Office divides cities and counties into two categories as follows:

Category 1. Cities with populations of 25,000 or more. Local governments in this category must use a unique chart of accounts for budgeting and reporting in conformity with

Generally Accepted Accounting Principles (GAAP).

Category 2. Cities and towns with populations under 25,000. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are not intended to reflect financial condition and result in conformance with GAAP. Category 2 municipalities may use the system prescribed for category 1 municipalities.

Carnation has been reporting as a Category 2 Government since its inception.

Section 3 - Appendices

The appendix contains the 2007 Salary & Staffing Schedule, 2007 Detailed Line Item Budget, a detailed salaries and wages budget worksheet, debt service schedules, a glossary of budget terms, the ordinance adopting the 2007 Property Tax Levy, and the ordinance adopting the 2007 Annual Budget.

Salary & Staffing Schedule.

This table lists the Job Titles and salary range for each position, the number of FTEs authorized in 2007, and the staffing history for each position. More detailed information about the fund distribution for salaries and wages can be found in Appendix B - Detailed Salaries & Wages Worksheet.

THE BUDGET PROCESS

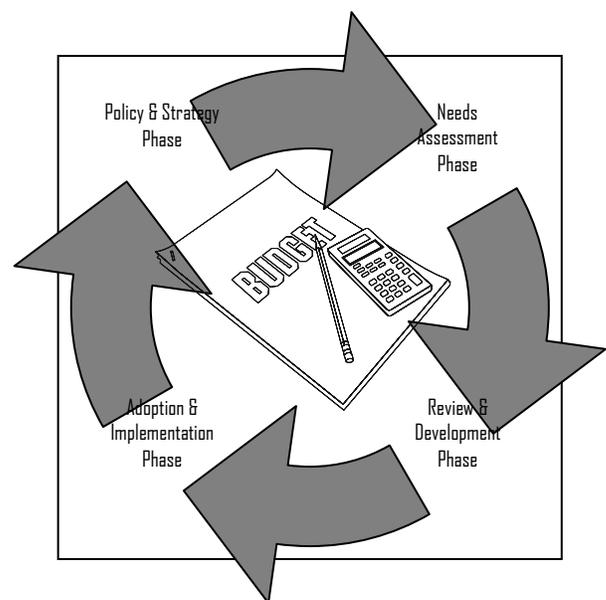
BUDGET DEVELOPMENT & ADOPTION PROCESS

Budget Development. The general method by which budgets are developed is laid out in Washington State law, particularly Chapter 35A.33 RCW. The law prescribes the basis for forecasting revenue and preparing the budget; public access to the preliminary budget; and much of the budget content. The budget

message has been prepared by the City Manager, who is charged with responsibility for preparing the preliminary budget to be reviewed by the City Council.

State law also provides that "any taxpayer may appear and be heard for or against any part of the budget." The City Council must adopt the budget no later than December 25.

The primary groups who participate in the budget process are the City Council, City Staff, and interested citizens. Carnation's budget is developed through four main phases:



(February - June)

Policy & Strategy Phase. In early Spring and Summer, the City Council and City Manager meet at a retreat to identify priorities, issues, and capital projects impacting the next fiscal budget. At the retreat the City Council identifies key policy issues that will provide the direction and framework of the budget. It is from these key policy issues that staff gains direction for their expenditure requests.

(July - September)

Needs Assessment Phase. The end of the second quarter provides City Staff with a good opportunity to assess current conditions, programs, and needs. Each department reviews it's year-to-date progress and considers the priorities identified by the City Council while considering the budget needs for the ensuing year. During the summer months,

information is included in the monthly water bills requesting citizen input about desired program and funding priorities. In August the City Treasurer sends out a request to Department Heads for their revenue estimates and expense requests for development of the proposed preliminary budget.

(September - October)

Review & Development Phase. Beginning in September, the proposed preliminary budget is prepared within the framework of the City's financial capacity, priorities, goals, and objectives. It is submitted to the Finance & Operations Committee, City Council and Citizens of Carnation for review in October.

(November -)

Adoption & Implementation Phase. After initial review and discussion by the City Council, and preliminary comment by the public, two public hearings are held in November with a tentative adoption date in early December. Public hearings may be continued no later than December 7, and adoption may occur no later than December 25 each year.

Amendments

During the budget year, the City Council may make certain amendments to the budget as they become necessary. In 2007, we anticipate making amendments in February to incorporate the final 2006 numbers and again at the end of the year to account for changes that occurred during the year. The general responsibility of administering the adopted budget falls to the City Manager, who is the chief executive officer.

BUDGET ROLES AND RESPONSIBILITIES

Every employee plays a role in budgeting - whether in the formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the City Manager is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports and published quarterly reports issued by the City Treasurer comparing actual revenues and expenditures with the

budget. Additionally, the City Treasurer coordinates the budget process on behalf of the City Manager, collecting department budget information, preparing revenue estimates, and assembling the budget document.

BUDGET PURPOSE

The Annual Budget seeks to achieve four interrelated purposes:

Policy Development. The budget process allows the City Council and City Manager an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocation of financial resources. Decisions that are made may affect operations, service levels, and the financial well being of the community. On this basis, the budget sets the policy for the following year and affords an ongoing opportunity to review and establish policy for future years.

Operations Guide. The budget is the blueprint that governs the amount of services to be provided during the year, and how that service is to be provided, e.g., by contract with another agency, the City's own personnel, or a combination. This budget provides financial control by setting forth both legislative and administrative guidance to employees regarding the character and scope of their activities. This direction is presented throughout the document with Fund descriptions, staffing levels, key priorities, services levels, and other descriptions.

Financial Planning. The budget outlines the manner in which the financial resources of the City will be managed in the coming year. A formal revenue estimate provides a listing of the available financial resources, explaining the basis for estimating each source. Over time, the budget document will display a revenue history that improves understanding of both the current year's needs and a longer term view of City fiscal resources.

Communication Device. The budget provides a way for the City's decision makers to communicate a great deal of information regarding the scope and nature of the City's

activities. This information includes priorities for service delivery, rationale for the decisions made, and a vision for the future. The budget is intended to provide an effective tool in helping citizens understand their city government, reasons behind legislative decisions, and the basis for any change.

FINANCIAL POLICIES

Introduction: These policies are intended to serve as Council approved values and expectations for Council Members, City staff, citizens and other interested parties who may do business with the City. The use of the term "City" refers to all City officials, staff and employees who are responsible to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City's financial and physical assets.

Due to constraints in financial resources, multi-year, (six year) financial planning is a goal that may not be immediately achievable in all city funds. The City Manager is expected to work towards developing a multi year plan for the three major operating funds. Six-year capital improvement plans should also be developed for these funds.

A. FUND DEFINITIONS

The *General Fund* is the general operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

Special Revenue funds account for revenues derived from specific taxes, grants, or other sources that are legally restricted to expenditures for specified purposes.

Debt Service funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project funds account for financial resources designated for the acquisition or construction of general government capital improvements.

Enterprise funds are established to account for operation (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

User Fee is a fee charged to a customer of City services who may or may not be a Carnation resident but receives a direct benefit from the service.

B. RESOURCE PLANNING AND ALLOCATION POLICIES

1. To assure stability and continuity in City services, the City will work to develop a multi-year Financial Plan. The purpose of this annual planning process will be for citizens, the staff, advisory committees and City Council to discuss current and future programs, service levels and capital facility needs. The City's six-year Operating and Capital Financial Plan will consider relevant economic conditions, estimate revenues and reserves, changes in levels of service, operating expenses, capital requirements, and debt service for the City's three major categories of funds: General Fund (including Contingency Reserve), Street Fund

and Waterworks Fund. This plan will be reviewed, modified and presented to the Council each year.

2. The City of Carnation will maintain a goal to retain a minimum General Fund operating reserves or an ending fund balance of 10% to 15% of current year General Fund revenues. The Contingency Reserve Fund will be maintained at 8% to 10% of General Fund revenues, but not to exceed the statutory limit. The operating reserves are to help offset annual changes in revenues or operating costs to stabilize services and the City's work force. This minimizes uncertainty about the continuity of services and employment and also allows the Council time to adjust to changes in revenues and economic conditions. The Contingency Reserve Fund is an emergency fund to be used when something unforeseen happens and the City Council determines the city must address the situation without disrupting other budgeted commitments.

3. The City of Carnation will maintain in the Street Fund an ending fund balance of 8% to 10% of annual revenues.

4. The relationship between the Operating and Capital Budgets will be incorporated into the forecast and budget process. Operating and capital budgets shall be prepared to provide for operating services and maintenance or enhancement of fixed assets needed to support City services.

5. The City's annual budget will be based on a six-year Operating and Capital Financial Plan (a forecast) approved by the Council. The City Manager presents the Financial Plan to the Council each year to respond to current City goals and policies, and other long-range plans and needs of the City. The Council will review an updated financial plan each year.

6. The City budget will implement City Council adopted goals and policies, long-range plans, the service choices for the community and revenue allocation policies of the Council.

7. The City will use "prudent revenue and expenditure assumptions" in their budget documents and financial forecasts.

8. Ongoing expenditures (which exclude ending fund balances) generally should not exceed ongoing revenues (which exclude

beginning fund balances) in the first two to three years of the forecast.

9. The City will augment the street fund by allocating 35% of the annual property taxes collected to street purposes.

C. ACCOUNTING AND FINANCIAL PRACTICE POLICIES

1. The City will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies. The City of Carnation will strive to maintain a bond rating in the "A" category.

2. Policies and procedures are in place to assure financial controls and oversight for accounting, investment and other cash management decisions. Procurement policies and procedures are adopted by the Council to meet legal requirements and assure effective and competitive purchasing. Procurement authority will be delegated consistent with Council policy and written procedures approved by the City Manager.

3. Regardless of the budget appropriation, if a fund's revenues are less than anticipated, operating, capital and ending fund balances will be reviewed by the City Manager who will then make a recommendation for possible adjustments to the City Council.

4. If a fund's ending balance is sufficient, excess reserves or other one-time revenues, such as grants, will be used for capital, equipment, or other one-time projects or services that improve the City's productivity and efficiency.

D. REVENUE AND COLLECTION POLICIES

1. **The General Fund** and its related reserve funds exist to provide services and benefits related to the general safety, health and welfare of the community. These services include: law enforcement and crime prevention services; parks, recreation and community events for all citizens; general community planning and development (*excluding private development projects*); a proportionate share of overhead costs for

administrative and legislative services. While some services are budgeted in the general fund such as development fees, these services provide specific private benefits to the users. These services are funded by user fees to recover the City's costs.

2. **Street funds** are collected primarily through gas tax revenues and a portion of the city's property taxes to fund maintenance and capital improvements to the residential and arterial street system including a share of the administrative and legislative expense of the City.

3. To minimize the impact of cyclical economic downturns on City general fund revenues and services, the City will attempt to diversify the economic base, which impacts the General Fund.

4. The City will establish cost recovery policies for fee supported services which consider the relative public/private benefits received from the services being provided and also compares the city's fees and charges with other nearby cities so Carnation is recovering costs at a comparable rate to other cities. The level of cost recovery will be routinely adjusted to ensure that rates are current, equitable, and competitive and cover that percentage of the total cost deemed appropriate.

5. In preparing the Financial Plan, the receipt of a grant will be included in operating fund revenues only when it is probable the City will receive a grant award. (*Probable means relatively likely but not certain.*)

E. CAPITAL IMPROVEMENT POLICIES

1. The City will plan for capital improvements over a multi-year period. The Capital Improvement Program will directly relate to the long-range plans and policies of the City Council. When capital improvements are being planned, operating costs will be estimated and identified within the City's Financial Plan.

2. To maintain the City's physical assets, a current inventory will be maintained of all of the City's physical assets, and their condition, maintenance and periodic replacement costs. Predictable on-going capital replacement expense such as for fleet and other equipment

should be funded through cash reserves set aside each year. Each fund is responsible for its share of the assets and shall contribute to the replacement account proportionate to its replacement needs. Equipment replacement costs will be reported and included in the annual update of the City's Financial Plan.

3. A capital project is defined as a project of a nonrecurring nature with a cost of \$25,000 or more and estimated service life of 10 years or more. Major renovations of existing facilities that cost more than \$25,000 may be submitted for consideration as a capital project. Maintenance of existing facilities, however, should not be included in capital requests. Requests for funding of annual maintenance projects should be included in the appropriate operating budget.

4. The Adopted Capital Facilities Element of the Carnation Comprehensive Plan provides guidance regarding the development of the City's Capital Improvement Program. This is incorporated into these financial policies as Appendix I.

5. In each of the sections Capital Improvement Program (transportation, parks and general government, Waterworks for water and sewer) funding sources for the six year period will be identified so that it will be clear what local funds, grant funds, borrowing and other sources are supporting the program.

6. Every six years, starting in 2008, the Council will consider asking the community to support a six year property tax levy to be used for maintaining public safety, parks, street and/or other service levels.

F. DEBT AND INVESTMENT MANAGEMENT POLICIES

1. The City will comply with debt issuance guidelines consistent with federal, state, and local policies. Debt will be used prudently in limited circumstances so as not to risk the City's credit rating. The use of councilmanic debt authority will be based on a full feasibility analysis, including the loss of revenues from an economic downturn.

2. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue

shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used providing there is sufficient dedicated revenue within the Financial Plan to service the debt.

3. The City will follow state law and the City's adopted Investment Policy, which includes the following criteria in priority order:

- a. Preserve capital through prudent financial investments;
- b. Maintain sufficient liquidity so that funds are available when needed; and
- c. Achieve the best available rate of return.

4. The City will maintain and invest any private donations and trusts in separate accounts consistent with the terms of the donation.

G. FINANCIAL MANAGEMENT AND ORGANIZATIONAL REVIEW POLICIES

1. The City Manager will review the organizational structure at frequent intervals to assure that it is responsive to current conditions, minimizes service duplication within the organization and with other local government jurisdictions. Periodic performance audits may be used to assess organizational costs and effectiveness. Budget reviews shall be made annually to examine all line-item costs in a particular department or program.

2. The City will routinely evaluate both its administrative and direct service delivery systems to determine whether a service should be provided by the City, by agreement with a qualified and or competitively priced private or public contractor or eliminated due to changes in community requirements.

3. The City Council will adopt, through the annual budget, service levels, a work program and performance standards that reflect City revenues, community expectations and legal requirements set by other levels of government.

4. The compensation of employees will be competitive with that of comparable public

sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs and the City's ability to pay. If relevant private sector comparisons are available, they will be considered.

5. The City will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.

6. The City will evaluate its use of intergovernmental service contracts to prevent duplication of services and to assure an effective and efficient service delivery system to the community.

7. The approval of City contracts will be done as follows:

- The City Manager will have authority to sign contracts up to \$25,000.
- Contracts over \$25,000 that are budgeted, routine, and annually recurring would be placed on the Council consent agenda (*examples include contracts for services such as prosecution, public defense, and parks maintenance*).
- Capital Project contracts over \$25,000 that are within the project phase budget and where the Council has approved the project scope would be put on the consent agenda.
- All contracts that require additional budget authority would go to Council for discussion and approval.
- All new initiatives over \$25,000 would go to Council for discussion and approval.
- All capital projects where there is a material change in scope would go to Council for discussion and approval (*for example an extension of a sidewalk that was not part of the original project scope*).

BONDED DEBT CAPACITY

	GENERAL CAPACITY		SPECIAL PURPOSE CAPACITY		Total Capacity
	Councilmatic	Excess Levy	Parks & Open Space	Utility Purposes	
12/31/2008 (estimated as of 09/30/08) Assessed Value = \$225,780,340					
2.50% of Assessed Valuation		\$5,644,509	\$5,644,509	\$5,644,509	\$16,933,526
1.50% of Assessed Valuation	\$3,386,705	(\$3,386,705)			
STATUTORY BONDED DEBT LIMIT	\$3,386,705	\$2,257,803	\$5,644,509	\$5,644,509	\$16,933,526
Less Bonded Debt Outstanding					
1999 LTGO Bonds	(\$76,015)				
1999 Water Bonds				(\$115,000)	
Plus Debt Service Fund Balances					
201, 404, 405	\$60,513			\$76,273	
BONDED DEBT SERVICE CAPACITY	\$3,371,203	\$2,257,803	\$5,644,509	\$5,605,782	\$16,879,297

Loan Debt Outstanding as of 12/31/2008		
	2003 PWTF Loan	\$852,821
	2004 PWTF Loan	\$2,334,828
	2005 PWTF Loan	\$2,958,679
	2007 DOE SRF Loan	\$5,141,000
		\$11,287,328

TOTAL BUDGET COMPARISONS

TOTAL BUDGET REVENUE COMPARISON BY REVENUE ACCOUNT

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget
BEGINNING CASH BALANCE		\$ 3,363,299	\$ 3,220,465	\$ 2,357,568	\$ 4,787,107
310	Tax Revenues	\$ 843,710	\$ 999,614	\$ 890,765	\$ 954,443
320	Licenses & Permits	\$ 152,293	\$ 154,966	\$ 224,818	\$ 169,248
330	Intergovernmental Revenues	\$ 3,060,697	\$ 4,536,083	\$ 6,515,735	\$ 1,579,870
340	Charges for Goods & Services	\$ 726,863	\$ 665,682	\$ 1,184,767	\$ 1,399,200
350	Fines & Forfeits	\$ 173	\$ (406)	\$ 53	\$ -
360	Miscellaneous Revenues	\$ 112,374	\$ 240,752	\$ 326,738	\$ 79,876
370	Capital Contributions	\$ -	\$ -	\$ 94,169	\$ 405,120
SUBTOTAL ACTUAL REVENUES		\$ 4,896,109	\$ 6,596,691	\$ 9,237,045	\$ 4,587,757
380	Non Revenues	\$ 3,495,681	\$ 4,055,458	\$ 2,159,542	\$ 661,301
390	Other Financing Sources	\$ 514,692	\$ 1,822,113	\$ 242,241	\$ 616,551
TOTAL REVENUES ALL FUNDS		\$ 8,906,482	\$ 12,474,263	\$ 11,638,827	\$ 5,865,609

TOTAL BUDGET EXPENDITURE COMPARISON BY EXPENDITURE OBJECT

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget
10	Personnel Salaries & Wages	\$ 313,229	\$ 472,940	\$ 597,112	\$ 657,566
20	Personnel Taxes & Benefits	\$ 146,083	\$ 177,111	\$ 204,646	\$ 253,286
30	Supplies	\$ 30,745	\$ 31,500	\$ 44,832	\$ 51,000
40	Services and Charges	\$ 2,104,494	\$ 2,291,108	\$ 1,266,121	\$ 692,598
50	Intergovernmental Services	\$ 489,457	\$ 526,419	\$ 3,756,478	\$ 948,100
60	Capital Outlays	\$ 5,223,535	\$ 6,845,390	\$ 2,466,217	\$ 1,258,982
70	Debt Service: Principal	\$ 198,048	\$ 2,386,143	\$ 541,836	\$ 4,190,682
80	Debt Service: Interest	\$ 100,914	\$ 93,200	\$ 41,926	\$ 42,356
90	Interfund Payments	\$ 442,810	\$ 515,916	\$ 290,121	\$ 440,751
TOTAL ALL USES		\$ 9,049,315	\$ 13,339,728	\$ 9,209,288	\$ 8,535,323
ENDING FUND BALANCE		\$ 3,220,465	\$ 2,355,000	\$ 4,787,107	\$ 2,117,394

ESTIMATED FUND ACTIVITY & RESERVES

FUND		12/31/2008 ESTIMATED ENDING CASH BALANCE	2009 CASH-IN	2009 CASH-OUT	12/31/2009 ESTIMATED ENDING CASH BALANCE	CASH BALANCE +/-	%
001	GENERAL	\$318,911	\$1,161,083	\$1,203,404	\$276,590	(\$42,321)	-13%
101	STREET	\$27,872	\$144,000	\$154,763	\$17,110	(\$10,763)	-39%
105	CONTINGENCY	\$71,743	\$2,000	\$0	\$73,743	\$2,000	3%
106	CEMETERY FUND	\$10,230	\$12,000	\$10,174	\$12,056	\$1,826	18%
107	EQUIPMENT REPLACEMENT	\$39,961	\$18,250	\$39,996	\$18,215	(\$21,746)	-54%
108	PARKS DEVELOPMENT	\$11,628	\$101,778	\$107,235	\$6,171	(\$5,457)	-47%
109	TRAFFIC IMPACT FEE	\$8,069	\$7,860	\$6,000	\$9,929	\$1,860	0%
201	LTGO BOND REDEMPTION	\$60,513	\$800	\$33,056	\$28,257	(\$32,256)	-53%
301	CAPITAL IMPROVEMENT	\$8,905	\$937,500	\$932,167	\$14,238	\$5,333	60%
306	CEMETERY CAPITAL IMPROVEMENT	\$6,876	\$200	\$0	\$7,076	\$200	3%
401	WATERWORKS UTILITY FUND	\$202,146	\$1,380,730	\$1,421,352	\$161,524	(\$40,622)	-20%
402	WATER CAPITAL REPLACEMENT	\$54,389	\$259,280	\$222,000	\$91,669	\$37,280	69%
404	WATER BOND REDEMPTION	\$5,469	\$60,885	\$61,415	\$4,939	(\$530)	-10%
405	WATER BOND RESERVE	\$70,804	\$2,000	\$0	\$72,804	\$2,000	3%
406	LANDFILL POST CLOSURE ASSURANCE	\$28,407	\$239,500	\$106,852	\$161,054	\$132,648	467%
407	SEWER DEBT SERVICE	\$3,813,042	\$1,481,987	\$4,182,454	\$1,112,574	(\$2,700,467)	-71%
408	SEWER CAPITAL IMPROVEMENT	\$0	\$47,001	\$47,000	\$1	\$1	0%
601	CEMETERY PERPETUAL CARE	\$47,142	\$2,500	\$1,200	\$48,442	\$1,300	3%
633	TRUST	\$1,000	\$6,255	\$6,255	\$1,000	\$0	0%
TOTALS		\$4,787,107	\$5,865,609	\$8,535,323	\$2,117,393	(\$2,669,714)	-56%

FUND 001

GENERAL FUND

Established: Ordinance No. 13, 1913
Sections 3.04.010 & 3.04.020 CMC

Purpose of Fund: The General Fund accounts for the activities of the City that are governmental in nature. Revenues are received from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeits, Investment Earnings and Transfers-in from other funds. Expenditures include costs for numerous operational departments including General Government, Parks, and Public Safety.

GENERAL FUND REVENUES

2006-2009 General Fund Revenues

Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$169,255	\$134,128	\$199,079	\$318,911	\$119,832	60%
310	Tax Revenues	\$708,084	\$842,217	\$785,818	\$792,500	\$6,682	1%
320	Licenses & Permits	\$152,293	\$153,096	\$213,358	\$169,248	-\$44,110	-21%
330	Intergovernment Revenue	\$33,277	\$50,227	\$58,699	\$52,855	-\$5,844	-10%
340	Charges for Services	\$24,585	\$25,880	\$196,294	\$127,280	-\$69,014	-35%
350	Fines & Forfeits	\$173	(\$406)	\$53	\$0	-\$53	-100%
360	Miscellaneous Revenues	\$24,119	\$45,882	\$37,243	\$19,200	-\$18,043	-48%
380	Non Revenues	\$1,004	\$1,046	\$0	\$0	\$0	0%
390	Other Finance Sources	\$6,000	\$233,764	\$0	\$0	\$0	0%
TOTAL REVENUES		\$949,535	\$1,351,706	\$1,291,465	\$1,161,083	-\$130,382	-10%
TOTAL RESOURCES		\$1,118,790	\$1,485,834	\$1,490,544	\$1,479,994	-\$10,550	-1%

Revenue estimates are based on conservative views of trends from 2002-2008, along with known project grants and anticipated permit applications. Overall, in 2009 General Fund revenues are not projected to change substantially, but one-time increases are expected in sales tax revenues due to ongoing construction projects.

General Fund revenues are summarized by Basic Account Number, reflecting the nature of the revenue source.

310 - TAX REVENUES.

Tax Revenues account for 68% of general fund actual revenues. Property tax revenues are expected to increase only slightly in 2009 due to an increase in the total assessed valuation of all properties in the City. Utility tax revenues are also expected to increase due to rate increases by utility providers.

320 - LICENSES & PERMITS.

This resource account includes revenues received from Business Licenses & Permits, including franchise fees; and Non-Business Licenses & Permits, such as fees for Building and Land Use permit applications, animal licenses, and right-of-way use Permits.

2009 revenue was calculated based on historical averages.

330 - INTERGOVERNMENTAL REVENUE.

Intergovernmental Revenue is funding that is received from other government agencies. Anticipated revenues in 2008 include grant funding from the State Community Trade & Economic Development department for planning activity and State Shared Revenue received from criminal justice, and liquor taxes.

340 - CHARGES FOR GOODS & SERVICES.

Charges for goods and services primarily includes fees received for General Government functions such as engineering and land use application review. Sewer project review fees included site plan review, SEPA Environmental Checklist review, drainage plan review, building permit plan review fees, and pre-application meetings with King County. Zoning and land use fees in Carnation are charged on a cost recovery system. The revenues anticipated for land use and engineering review fees are correspondingly off-set by anticipated expenditures.

350 - FINES & FORFEITS.

Payments from fines, forfeitures, and penalties awarded by the District Court in favor of the City are no longer being passed on to the City due to anticipated changes in the legislature.

360 - MISCELLANEOUS REVENUES.

Revenues derived from sources that are not otherwise provided for in the BARS system. Miscellaneous Revenue in 2009 includes interest earnings and fireworks display contributions.

380/390 - NON-REVENUES & OTHER FINANCING SOURCES.

Revenues received from the sales of capital assets, interfund loan repayment, fees or surcharges that are collected by the City and held in trust on behalf of another governmental agency which is then remitted to that agency, or interfund transfers-in from other funds.

GENERAL FUND EXPENDITURES

The General Fund includes the expenditures for numerous operational departments including General Government, Parks, and Public Safety services such as:

- | | |
|------------------------------------|--|
| 511 - Legislative | 521-522 - Law Enforcement & Fire |
| 513 - Executive Administration | 524 - Building Inspection |
| 514 - Financial & Records Services | 558 - Planning & Community Development |
| 515 - Legal | 576 - Park Facilities |
| 518 - Central Services | |

GENERAL FUND EXPENDITURE COMPARISON 2006-2009 ALL EXPENDITURE OBJECTS BY DEPARTMENT

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
510	General Government	\$359,734	\$415,474	\$392,265	\$379,556	-\$12,709	-3%
520	Public Safety & Health	\$424,782	\$443,208	\$516,866	\$551,956	\$35,090	7%
530	Physical Environ (Eng/PW)	\$20,285	\$31,782	\$57,485	\$48,730	-\$8,755	-15%
550	Economic Environ (Land Use)	\$89,294	\$97,836	\$163,671	\$187,266	\$23,595	14%
570	Culture & Recreation	\$25,224	\$46,410	\$38,946	\$30,396	-\$8,550	-22%
SUBTOTAL ACTUAL EXPENDITURES		\$919,319	\$1,034,709	\$1,169,233	\$1,197,904	\$28,671	2%
580	Non-Expenditures	\$1,137	\$1,046	\$0	\$0	\$0	0%
590	Debt Service & Other Uses	\$64,206	\$251,000	\$2,400	\$5,500	\$3,100	129%
TOTAL ALL GENERAL FUND USES		\$984,662	\$1,286,755	\$1,171,633	\$1,203,404	\$31,770	3%
ESTIMATED ENDING FUND BALANCE		\$134,128	\$199,079	\$318,911	\$276,590	-\$42,321	-13%
TOTAL FUND		\$1,118,790	\$1,485,834	\$1,490,544	\$1,479,994	-\$10,550	-1%

Note: 520 - Public Safety includes Police, Fire & Building Inspection costs, and Fourth of July Police Overtime.
570 - Culture & Recreation includes the Parks Department and Fourth of July Celebration.

GENERAL FUND EXPENDITURE COMPARISON 2006-2009 ALL DEPARTMENTS BY EXPENDITURE OBJECT

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$153,419	\$194,099	\$228,850	\$243,100	\$14,250	6%
20	Personnel Taxes & Benefits	\$59,941	\$71,212	\$77,888	\$87,576	\$9,688	12%
30	Supplies	\$14,010	\$14,371	\$15,241	\$13,925	-\$1,316	-9%
40	Services and Charges	\$252,358	\$288,271	\$317,323	\$334,998	\$17,675	6%
50	Intergovernmental Services	\$434,573	\$462,975	\$520,825	\$513,605	-\$7,220	-1%
SUBTOTAL SERVICES & SUPPLIES		\$914,301	\$1,030,928	\$1,160,127	\$1,193,204	\$33,077	3%
60	Capital Outlays	\$5,755	\$4,027	\$7,906	\$3,500	-\$4,406	-56%
90	Interfund Payments	\$64,606	\$251,800	\$3,600	\$6,700	\$3,100	86%
TOTAL ALL GENERAL FUND USES		\$984,662	\$1,286,755	\$1,171,633	\$1,203,404	\$31,772	3%
ESTIMATED ENDING FUND BALANCE		\$134,128	\$199,079	\$318,911	\$276,590	-\$42,321	-13%
TOTAL FUND		\$1,118,790	\$1,485,834	\$1,490,544	\$1,479,994	-\$10,550	-1%

In the next few pages, more information about General Fund expenditures is summarized by Department, as defined by the Basic Expenditure Account Number.

510 - GENERAL GOVERNMENT

511 - Legislative



**LEGISLATIVE DEPARTMENT:
City Council**

The Legislative Department accounts for costs of providing representation of the citizenry of the City, and includes all costs for the City Council, official publications, and elections.

The City Council is the legislative body of the City. The City Council is responsible for the legislative oversight of all city programs, services and projects. Councilmembers also represent the City through participation on various intergovernmental committees throughout King County. The City Council provides supervision and direction to the City Manager.

The City of Carnation operates under the council-manager form of government. The City Council consists of five (5) members who are elected at large from the community. Every year in January, the City Council elects from their membership a person to serve as Deputy Mayor. Every other year in January, the Councilmembers elect from their membership a person to serve as Mayor. Each councilmember is paid \$200 per month in compensation, the Deputy Mayor is paid \$250 and the Mayor receives \$400.

2008 Legislative Accomplishments:

- Adopted an updated Combine Water and Sewer Utilities Code
- Celebrated the start up of operations for the new sewer system
- Adopted a review version of the Water Comprehensive Plan

2009 Legislative Goals:

- Secure additional grant funding for the sewer system project.

- Implement the Economic Development Strategy to promote economic vitality in the City's Commercial Districts.
- Develop a plan for the surplus city-owned property at the Vacuum Station.
- Adopt a Parks & Recreation Master Plan.

Budget Description:

No change is projected for Councilmember salaries and benefits. Services and intergovernmental charges include contracting for lobbyist services to pursue funding sources for the sewer project. Voter Election expenses, publication of official notices, and travel expenses are also included.

513 - Executive

**EXECUTIVE ADMINISTRATION:
City Manager**



The Executive Department accounts for the costs of providing management and administration of the affairs of the City including coordination, guidance, and support for the development and management of effective programs.

Executive Administration consists of a full time City Manager. The City Manager is selected and appointed by the City Council to serve as chief executive officer and head of the administrative branch of city government, per RCW 35.18.010. The City Manager is responsible to the City Council for the proper administration of all the affairs of City of Carnation.

2008 Executive Accomplishments:

- Implemented an emergency sheltering drill as part of emergency management functions.
- Oversaw all city functions, activities, and projects.
- Represented the City while working with other agencies on sewer project issues.
- Oversaw the remediation of the Carnation Landfill.

- Oversaw the start up of the sewer system.
- Worked on implementation of the Economic Development Strategy.
- Secured a \$48,000 USDA grant for the Farmers Market
- Began work on a Parks, Trails and Open Space Master Plan.
- Implemented the first summer concert series.
- Completed the update of the Water Sewer Code.

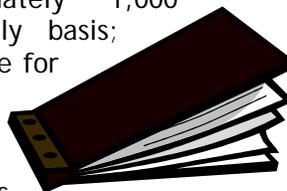
2009 Executive Goals:

- Oversee all city functions, activities, and projects.
- Continue to pursue funding for the sewer system project and other needed services.
- Implement the Economic Development Strategy.
- Complete the update the City's Water Comprehensive Plan.
- Work with Sno Valley Tilth to host a Carnation Harvest Festival.
- Sponsor a Skatepark Festival.
- Complete the Parks, Trails and Open Space Master Plan.

514 - Financial & Records Services

Financial & Records Services accounts for the costs of providing financial, record keeping, and related services benefiting the City.

In 2008, Finance & Records Service staff consisted of a semi-full time City Clerk, full-time City Treasurer, a part-time Deputy City Clerk, and a full-time Accounting Records Clerk. No staffing level change is anticipated in 2009. The department provides utility billing services to approximately 1,000 customers on a monthly basis; prepares accounts payable for council approval twice a month; provides monthly payroll services for employees; maintains the City's financial records; prepares monthly, quarterly, and annual financial reports; prepares meeting agenda packets approximately five times per month for the City Council and Planning Board; maintains the



official records of the city; coordinates issuance of most licenses and permits; maintains the City's website, and provides general secretarial support to all departments.

Personnel costs include a portion of the wages and benefit distributions for the City Clerk, City Treasurer, Deputy City Clerk, and Office Assistant positions. Supplies consist of small tools & equipment and operating supplies such as forms, file folders, envelopes, binders, etc. Other services and charges include travel and training, state auditor assistance, and printing/publishing costs associated with the City's financial documents.

512 - Judicial

515 - Legal

518 - Central Services

519 - Other General Government

Other General Fund Uses include non-departmental expenses such as legal and central service costs. Legal expenses include the costs for the City Attorney, City Prosecutor, Public Defender & Domestic Violence Advocate. Central Services includes costs for activities of a general administrative nature such as communications, printing, liability insurance, utility services, miscellaneous memberships and dues.

GENERAL GOVERNMENT SERVICES:

Legal Services:

This consists of the payments to Ogden Murphy Wallace for City Attorney services, prosecution services, public defender services, domestic violence advocate services and miscellaneous legal services.

Central Services:

Supplies consist of operating and office supplies, forms, copy paper, letterhead, envelopes, binders, as well as janitorial supplies. Other services and charges include postage, copy machine and office equipment repair, advertising/public notices, equipment rentals, AWC RMSA liability insurance, utility service costs, building repair, janitorial services, membership dues and fees.

520 - PUBLIC SAFETY

- 521 - Law Enforcement
- 522 - Fire Control
- 523 - Detention & Corrections
- 524 - Building Inspections
- 525 - Emergency Preparedness
- 566 - Mental & Physical Health

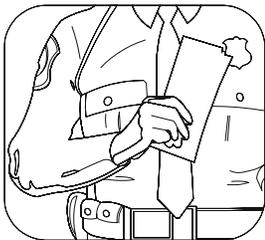
Expenses associated with activities that are related to the security of persons and property are summarized under BARS account 520 - Public Safety. The City contracts with the City of Duvall for police services and building inspection services. Fire suppression, emergency services & inspections are provided by Eastside Fire & Rescue. Arson investigation services are handled separately through an interlocal agreement with King County. Also included in this summary group is \$500 for state mandated alcohol rehabilitation services, as well as \$1,000 for emergency preparedness.

POLICE DEPARTMENT

The mission of the Police Department is to provide quality, professional law enforcement to the communities which we serve.

2008 Accomplishments:

- Graduated over 60 students through the D.A.R.E. program.
- Continued to support a Citizen On Patrol program.



- Participated in the major crimes task force through our participation in the Coalition of Small Cities (CSPA).
- Assisted with the removal of junk or abandoned vehicles throughout the City.

- Participated in the Carnation Safety Fair

2009 Goals:

- Continue our efforts to promote community outreach & involvement.
- Continue to strengthen our community partnerships.

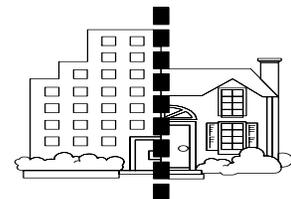
- Continue to improve public safety & citizen awareness through providing the highest quality law enforcement services.
- Participate in a community safety fair

The budget provides for a ½ time Police Chief and three patrol officers per week to provide general law enforcement services. These services include vacation checks, business checks, vehicle patrol, bike patrol, D.A.R.E. program, K-9 unit and marine education & enforcement. The City renewed its police services contract with the City of Duvall for 2008 - 2010.

530 - PHYSICAL ENVIRONMENT

- 531 - Natural Resources
- 532 - Engineering

This grouping of accounts includes expenditures for Natural Resource Management and General Engineering activities. Included the anticipated expenditures are Pollution Control fees for the City's mandatory assessment from the Puget Sound Air Pollution Control Authority, the City's general engineering, and a portion of a full time Public Works Director.



550 - ECONOMIC ENVIRONMENT

PLANNING DEPARTMENT

- 558 - Planning & Community Development

The Planning Department provides long-term comprehensive planning to help determine how the City will develop in the future as well as processing of land use permits to ensure that current development meets all relevant codes and requirements. Planning Department staff includes one full time planner with part time support from the Deputy City Clerk and City Clerk. Building officials services are provided by a contract Building Official. Engineering services are provided by the City's engineer,

Roth Hill Consulting Engineers. The costs for all engineering and other professional services that are required to process permits are passed on to the applicants.

In addition to the long range and current planning, the Planning Department provides support to the City's effort to obtain grant funds for a variety of projects, such as parks planning, transportation planning, streetscape improvements and in support community revitalization efforts.

The 2008 Budget includes continuation of existing staff levels and contractual services.

2008 Accomplishments:

- Amendments to the Carnation Municipal Code in Titles 14 and 15 to streamline and improve the permit processing regulations codified in Chapter 14.04 CMC SEPA, Chapter 15.09 Local Projects Review, Chapter 15.10 CMC Public Hearings, Chapter 15.16 CMC Subdivision, Chapter 15.18 CMC Land Use Approvals, and Chapter 15.20 CMC Appeals, Variances and Interpretations.
- Amendments to Title 15 of the Carnation Municipal Code Chapter 15.72 Parking and the Table of Permissible Uses in Chapter 15.40 CMC.
- Process all development applications and permits, as well as organize pre-application meetings and provide information to prospective applicants. Current applications include one preliminary plat, three short plats, two re-zones, and a commercial expansion.
- Manage the 2008 update of the Water Comprehensive Plan by Roth Hill Engineers.
- Provide staff support for the development of a Parks Master Plan that will result in a parks and recreation element update including needs assessment and recommended Capital Improvements Plan, and a Parks and Recreation Impact Fee ordinance.
- Provide staff support of community development efforts including design related programs and strategies to help the City maximize its ability to attract

new businesses and to improve its revenues from sales tax.

- Continue to help with funding efforts as needed.

2009 Goals and Work Plan:

- Annual amendment to the Comprehensive Plan in accordance with the Growth Management Act, based on a docket of requested amendments. An updated Parks and Recreation Element of the Comprehensive Plan is expected to be included in the 2009 annual amendment.
- Develop a Parks and Recreation Impact Fee ordinance.
- Further revise the Land Use Code as needed for clarity and consistency.
- Provide staff support of community development efforts including design related programs and strategies to help the City maximize its ability to attract new businesses and to improve its revenues from sales tax.
- Apply for grant funds to update the Shoreline Master Plan for approval by the Department of Ecology.
- Continue to help with funding efforts as needed.
- Support street improvements planning and funding.
- Process all development applications and permits.

570 - CULTURE & RECREATION

573 - Spectator & Community Events

575 - Cultural & Recreational Facilities

576 - Park Facilities

This group of use accounts provides for many of the recreational activity needs of the citizens of Carnation. In 2008, it includes expenditures for Parks Department operations and Fourth of July Celebration.

PUBLIC WORKS DEPARTMENT: PARKS & RECREATION DIVISION



The purpose of the Parks & Recreation Division is to provide

citizens and visitors with safe and aesthetically pleasing park and open space areas, with related amenities, where individuals and families can spend leisure time and participate in a variety of recreational activities.

This program includes the maintenance of City parks and other public areas. The City owns and maintains four developed parks; Hockert Park, Loutsis Park, Valley Memorial Park and Rivers Edge Park. Maintenance of the parks and other areas requires a varying level of service ranging from periodic status checks to routine mowing and grounds maintenance.

In 2009 the primary emphasis & expenditure focus will be on the maintenance of equipment and facilities necessary to provide a safe, enjoyable environment.

2008 Parks Department Accomplishments:

- Maintained the park system and repaired damaged equipment and facilities as required.
- Repaired the lighting at Valley Memorial Park with the help of a \$500 grant from AWC.
- Began work on the Parks Master Plan
- Initiated a Summer Concert Series
- Participated in the Snoqualmie Valley Tourism Website
- Resurfaced one of the tennis courts at Valley Memorial Park with a \$5000 grant from King County.
- Established a Parks Advisory Board
- Replanted Tolt Commons Park with the help of community volunteers.

2009 Goals and Work Plan:

- Complete the Parks Master Plan.
- Pursue Grant money for repairs to tennis court, replacement of playground equipment and additional parking at Memorial Park.
- Continue working with King County to insure that recreation opportunities are enhanced as part of the Tolt River Floodplain Reconnection Project.
- Construct a pedestrian access to Tolt MacDonald Park via a sidewalk extension from Tolt Middle School.
- Increase general maintenance and mowing of park facilities as a result of hiring an additional Public Works staff member.

Fourth of July Celebration

\$6,000 is budgeted for the annual July 4th fireworks display. The Fourth of July Committee will raise \$4,000 in revenue towards this event, reducing the City's net obligation for the fireworks display to \$2,000. City costs in other departments associated with the celebration include police overtime and legal notice publication.

Senior Center

The City will continue to show its support for the Sno-Valley Senior Center with a donation of \$1,500 in 2009.

**580 - NONEXPENDITURES
590 - OTHER FINANCE USES**

580 - Nonexpenditures

592 - Debt Service

597 - Transfers Out

This group of use classifications includes disbursements which do not meet the expenditures criteria, payments for interest on debt, and transfers out of the General Fund to other city funds. 2009 Transfers-out include \$5,500 to the Equipment Replacement Fund 107 and \$20,000 to the Capital Improvement Fund 301.

FUND 101

STREET FUND

STREET FUND REVENUES

2006-2009 Street Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$31,945	\$39,051	\$27,892	\$27,872	-\$20	0%
310	Tax Revenues	\$84,449	\$87,819	\$90,000	\$98,500	\$8,500	9%
330	Intergovernmental Revenue	\$45,010	\$46,038	\$46,500	\$45,000	-\$1,500	-3%
360	Miscellaneous Revenues	\$1,096	\$1,000	\$521	\$500	-\$21	-4%
390	Other Finance Sources	\$0	\$0	\$0	\$0	\$0	100%
	TOTAL REVENUES	\$130,555	\$134,857	\$137,021	\$144,000	\$6,979	5%
	TOTAL FUND RESOURCES	\$162,500	\$173,908	\$164,913	\$171,872	\$6,959	4%

The Street Fund receives the bulk of its revenues from property and transportation taxes. The City has allocated approximately 45% of the annual property tax revenue receipts to the Street Fund.

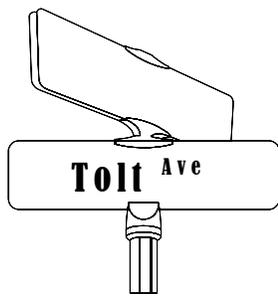
Intergovernmental Revenue consists of transportation taxes such as the Motor Vehicle Fuel Excise Tax which is levied countywide and collected by the State. Motor vehicle taxes must be used for "highway purposes" as defined by the State. Purposes include administration, construction, reconstruction, maintenance and repair costs.

STREET FUND EXPENDITURES

2006-2009 Street Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$47,353	\$58,082	\$53,137	\$58,046	\$4,909	9%
20	Personnel Taxes & Benefits	\$17,004	\$21,112	\$17,166	\$22,642	\$5,476	32%
30	Supplies	\$3,818	\$4,126	\$9,359	\$10,325	\$966	10%
40	Services and Charges	\$50,774	\$51,086	\$50,803	\$60,500	\$9,697	19%
50	Intergovernmental Services	\$46	\$6,299	\$271	\$50	-\$221	-82%
60	Capital Outlays	\$0	\$5,311	\$4,306	\$1,200	-\$3,106	
90	Interfund Payments	\$4,500	\$0	\$2,000	\$2,000	\$0	
	TOTAL USES	\$123,449	\$146,016	\$137,041	\$154,763	\$17,722	13%
	ESTIMATED ENDING FUND BALANCE	\$39,051	\$27,892	\$27,872	\$17,109	-\$10,763	-39%
	TOTAL FUND	\$162,500	\$173,908	\$164,913	\$171,872	\$6,959	4%

Street Fund expenditures account for the cost of services provided by the City for the safe and adequate flow of vehicles and pedestrians. Expenses include activities for Road & Street Maintenance, Road & Street Administration, and Road & Street Operations.



PUBLIC WORKS DEPARTMENT: STREET DIVISION

The purpose of the Street Division is to operate and maintain the built-in capacity, traffic control, and safety devices of the street network including sidewalks, street lighting, signage, surface water drainage facilities and road side trees and vegetation.

Many of the City's aging streets require more than routine maintenance to preserve their use from year to year. Annual maintenance includes crack sealing, hand covering the worst areas with asphalt and crushed surfacing, excavating failed areas and reconstructing them with gravel and asphalt. Street maintenance staff consists of three full time field workers devoting part of their time to street maintenance activities (in addition to water, sewer, parks and other public works field operations.) Public Works will continue to perform routine maintenance, minor repairs and improvements, while major projects will be contracted.

2008 Accomplishments:

- Completed construction of the 2007 TIB projects which included the Tolt Avenue ADA, Morrison Street and Blanche Street improvement projects.
- Awarded T.I.B. grant for the Stossel Avenue School Route Safety Improvement Project.
- Adopted new Street and Storm Sewer System Standards.
- Constructed the first phase of Larson Avenue adjacent to the new sewer treatment facilities.
- Updated the Six-Year Transportation Improvement Program.
- Continued maintenance of City streets and sidewalks.
- Performed repair work to distressed curbs, gutters and sidewalks.
- Pursued grant funding for transportation projects including the Tolt/Entwistle Signal, Entwistle Pedestrian Improvement and Safe Routes to School projects.
- Purchased new flower planters for Tolt Avenue as part of the Street Beautification Program.

2009 Goals:

- Construct the Stossel Avenue School Route Safety Improvement Project.
- Complete design for the Tolt/Entwistle Signal Project.
- Oversee coordination and development of the SR-203/Tolt Avenue Downtown Redevelopment Study.
- Update the Transportation Element of the City Comprehensive Plan
- Pursue additional grant funding for transportation improvement projects.
- Begin development of a maintenance management system for City streets, sidewalks, stormwater systems and road signs.

FUND 105

CONTINGENCY FUND

Established: Ordinance No. 415, 1989

Purpose of Fund: To set aside revenue for future unseen expenditures.

CONTINGENCY FUND REVENUES

2006-2009 Contingency Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2008 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$88,295	\$92,669	\$69,535	\$71,743	\$2,208	3%
360	Miscellaneous Revenues	\$4,374	\$3,861	\$2,208	\$2,000	-\$208	-9%
	TOTAL REVENUES	\$4,374	\$3,861	\$2,208	\$2,000	-\$208	-9%
	TOTAL RESOURCES	\$92,669	\$96,530	\$71,743	\$73,743	\$2,000	3%

The Contingency Fund may only be expended for emergencies that could not have been reasonably foreseen. RCW 35A.33.145 imposes a contingency fund accumulation limit at a rate of \$0.375 per \$1,000 of assessed value. Carnation's total assessed valuation for 2007 was \$203,660,000; bringing the 2007 Contingency Fund limit to \$76,725. In 2007, the additional money which had been accumulated in the Contingency Fund in previous years beyond the statutory limit was transferred to the Equipment Replacement Fund 107.

Revenues deposited into this fund are received solely from investment interest earned by the fund's reserved balance. The only activity budgeted in the Contingency Fund in 2009 is the receipt of investment interest. No other 2009 revenues or expenditures are anticipated in the fund.

CONTINGENCY FUND EXPENDITURES

2006-2009 Contingency Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
90	Interfund Payments	\$0	\$26,995	\$0	\$0		
	TOTAL USES	\$0	\$26,995	\$0	\$0	\$0	0%
	ESTIMATED ENDING FUND BALANCE	\$92,669	\$69,535	\$71,743	\$73,743	\$2,000	3%
	TOTAL FUND	\$92,669	\$96,530	\$71,743	\$73,743	\$2,000	3%

FUND 106

CEMETERY FUND

Established: Ordinance No. 461, 1991
Section 3.04.070 CMC

Purpose of Fund: The Cemetery Fund was established for the operation and maintenance of the Carnation Cemetery.

CEMETERY FUND REVENUES

2009 Revenues are estimated from the revenues received over the previous three fiscal years. Revenues are received primarily from the sale of cemetery goods and services, and the sales of burial plots. In 2009, funds are being transferred from the Cemetery Perpetual Care Fund (601) to cover a portion of the staff costs associated with operations.

2006-2009 Cemetery Fund Revenues

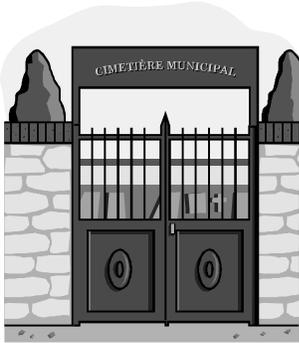
BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$1,007	\$3,662	\$4,916	\$10,230	\$5,314	108%
340	Charges for Services	\$11,245	\$7,217	\$16,558	\$10,550	-\$6,008	-36%
360	Miscellaneous Revenues	\$25	\$0	\$0	\$0	\$0	0%
380	Non Revenues	\$0	\$244	\$250	\$250	\$0	0%
390	Other Finance Sources	\$650	\$0	\$4,700	\$1,200	\$0	0%
TOTAL REVENUES		\$11,920	\$7,461	\$21,508	\$12,000	-\$6,008	-28%
TOTAL RESOURCES		\$12,927	\$11,123	\$26,424	\$22,230	-\$12,016	-45%

CEMETERY FUND EXPENDITURES

2009 expenditures are comprised primarily of charges for grave openings & closings, grave liners and grave markers, as well as routine maintenance of the facility.

2006-2009 Cemetery Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$913	\$870	\$865	\$939	\$74	9%
20	Personnel Taxes & Benefits	\$347	\$366	\$361	\$440	\$79	22%
30	Supplies	\$0	\$35	\$55	\$50	-\$5	0%
40	Services and Charges	\$7,833	\$6,179	\$11,225	\$8,375	\$1,809	16%
50	Intergovernmental Services	\$172	\$325	\$521	\$370	-\$151	-29%
60	Capital Outlays	\$0	\$0	\$3,167	\$0	-\$3,167	0%
90	Interfund Payments	\$0	\$0	\$0	\$0	\$0	0%
TOTAL USES		\$9,265	\$7,775	\$16,194	\$10,174	-\$6,020	-37%
ESTIMATED ENDING FUND BALANCE		\$3,662	\$3,348	\$10,230	\$12,056	\$1,826	18%
TOTAL FUND		\$12,927	\$11,123	\$26,424	\$22,230	-\$4,194	-16%



PUBLIC WORKS DEPARTMENT: CEMETERY DIVISION

The purpose of the Cemetery Division is to operate and maintain the Carnation Cemetery. The City assumed ownership and responsibility for the cemetery in approximately 1992 from the Tolt Odd Fellows Cemetery Association. The City sells remaining plots, arranges for burials and inurnments, maintains and otherwise operates the municipal cemetery.

Cemetery administration is overseen by the City Clerk with the support of the Accounting & Records Clerk. Cemetery facility management is overseen by the Public Works Director. Grave opening and closing services are contracted out to the Automatic Wilbert Vault Company.

The budget includes funds for continued maintenance and operations of the cemetery. The cemetery operating budget provides for approximately 1% of the personnel costs for the Public Works Field Crew and Office Assistant. Service charges include costs for grave opening/closings, grave liners, grave markers, and grounds maintenance.

In 2008 the City purchased a new lawn mower for the cemetery to replace one that has been in service for more than ten years.

2008 Accomplishments:

- Arranged for burials and inurnments.
- Maintained cemetery grounds.
- Continued to update cemetery records and maps.
- Purchased new riding lawn mower for routine grounds maintenance.

2009 Goals:

- Arrange for all burials, inurnments and transfers.
- Continue to update cemetery records and maps.
- Continue to maintain cemetery grounds.

FUND 107

EQUIPMENT REPLACEMENT FUND

Established: 1996

Purpose of Fund: The Equipment Replacement Fund is used to accumulate resources for the replacement or repair of city equipment such as copiers, vehicles, and other portable equipment including computers and peripheral peripherals.

EQUIPMENT REPLACEMENT FUND REVENUES

2006-2009 Equipment Replacement Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$52,801	\$55,241	\$74,810	\$39,961	-\$34,849	-47%
330	Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
360	Miscellaneous Revenues	\$776	\$1,917	\$5,750	\$750	-\$5,000	-87%
390	Other Finance Sources	\$13,200	\$29,395	\$6,800	\$17,500	\$10,700	157%
TOTAL REVENUES		\$13,976	\$31,312	\$12,550	\$18,250	\$5,700	45%
TOTAL RESOURCES		\$66,777	\$86,553	\$87,360	\$58,211	-\$29,149	-33%

This fund primarily receives revenue from Interfund Transfers-In from the General, Waterworks, and Street funds, as well as, interest earnings.

EQUIPMENT REPLACEMENT FUND EXPENDITURES

Outlays in 2008 included the purchase of new computer equipment to replace outdated equipment, a public works truck and upgrades for the Council Chambers audio and recording system.

In 2009, major expenditures include a new police car, copy machine, network server and computer equipment.

2006-2009 Equipment Replacement Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
60	Capital Outlays	\$11,536	\$11,743	\$47,399	\$39,996	-\$7,403	-16%
TOTAL USES		\$11,536	\$11,743	\$47,399	\$39,996	-\$7,403	-16%
ESTIMATED ENDING FUND BALANCE		\$55,241	\$74,810	\$39,961	\$18,215	-\$21,746	-54%
TOTAL FUND		\$66,777	\$86,553	\$87,360	\$58,211	-\$29,149	-33%

FUND 108

PARKS DEVELOPMENT FUND

Established: Ordinance No. 573, 1998
Section 3.04.090 CMC

Purpose of Fund: To accumulate all park mitigation and impact fees and other funds authorized for deposit into the fund. All appropriate disbursements from the fund shall be authorized by the Council in the Annual City Budget.

PARKS DEVELOPMENT FUND REVENUES

The City had anticipated using grant funding to acquire additional open space along the Tolt River in 2006, however, that property was not available and the City returned the funding. Beginning in 2008, the City will receive a share of the funds raised by the King County Parks Proposition 2 Levy. In 2008, The City was awarded a \$75,000 grant for a parks master plan. The City anticipates transferring \$15,000 from the sale of the surplus landfill property to the parks fund in 2009.

2006-2009 Parks Development Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$138,081	\$4,647	\$4,715	\$11,628	\$6,913	147%
310	Tax Revenues	\$0	\$0	\$3,279	\$3,443	\$164	5%
330	Intergovernmental Revenue	\$0	\$0	\$55,000	\$83,235	\$28,235	0%
340	Charges for Services	\$0	\$0	\$0	\$0	\$0	0%
360	Miscellaneous Revenues	\$2,566	\$68	\$134	\$5,100	\$4,966	-100%
380	Non Revenues	\$4,190	\$0	\$0	\$0	\$0	0%
390	Other Finance Sources	\$0	\$0	\$5,000	\$10,000	\$5,000	0%
TOTAL REVENUES		\$6,756	\$68	\$63,413	\$101,778	\$38,365	-100%
TOTAL RESOURCES		\$144,837	\$4,715	\$68,128	\$113,406	\$45,278	66%

PARKS DEVELOPMENT FUND EXPENDITURES

In 2009, the City will complete the Parks & Recreation Master Plan. The City has received a \$48,235 grant from USDA to construct a shelter to serve the Farmers Market. The Sno Valley Tilth is also contributing \$5,000 and Kind County will contribute \$10,000. The City will provide the remaining funds. Additionally, the City will expend funds from the King County Parks Proposition 2 Levy on wayfinding signage for the Snoqualmie Valley Trail.

2006-2009 Parks Development Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
40	Services and Charges	\$0	\$0	\$55,000	\$20,000	-\$35,000	0%
60	Capital Outlays	\$140,190	\$0	\$1,500	\$87,235	\$85,735	-100%
TOTAL USES		\$140,190	\$0	\$56,500	\$107,235	\$50,735	-100%
ESTIMATED ENDING FUND BALANCE		\$4,647	\$4,715	\$11,628	\$6,171	-\$5,457	-47%
TOTAL FUND		\$144,837	\$4,715	\$68,128	\$113,406	\$45,278	66%

FUND 109

TRAFFIC IMPACT FEE FUND

Established: Ordinance No. 691, 2006
Section 3.04.110 CMC

Purpose of Fund: A repository for the transportation impact fees collected pursuant to Chapter 3.50 CMC. Funds withdrawn shall be used in accordance with the provisions of Chapter 3.50 CMC and applicable State law. Interest earned on the fees shall be allocated to the Transportation Impact Fee Fund and expended in furtherance of the purposes for which the impact fees were collected.

TRAFFIC IMPACT FEE FUND REVENUES

In 2006, the City Council adopted Ordinance 691 which imposes a Transportation Impact Fee on development activity, as authorized by Chapter 82.02 RCW. The Transportation Impact Fee will fund improvements to the City's transportation system as identified in the Transportation element of the Comprehensive Plan, and the fee is based on new developments' proportionate share of those improvements. The funds collected from imposition of this fee shall be held in the 109 Fund and must be expended within six years of their collection.

As relatively little new development is expected, the estimated revenues in this fund are minimal. Increased revenues in this fund can be expected in 2010 and future years, as development increases.

2006-2009 Traffic Impact Fee Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$0	\$0	\$1,891	\$8,069	\$0	0%
340	Charges for Services	\$0	\$1,843	\$6,056	\$7,710	\$1,654	0%
360	Miscellaneous Revenues	\$0	\$48	\$123	\$150	\$27	0%
TOTAL REVENUES		\$0	\$1,891	\$6,179	\$7,860	\$1,681	100%
TOTAL RESOURCES		\$0	\$1,891	\$8,069	\$15,929	\$7,860	97%

TRAFFIC IMPACT FEE FUND EXPENDITURES

The only anticipated expenditure is \$6,000 to cover a portion of the cost to update the City's Transportation Plan.

2006-2009 Traffic Impact Fee Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
40	Services and Charges				\$6,000	\$6,000	0%
TOTAL USES		\$0	\$0	\$0	\$6,000	\$6,000	0%
ESTIMATED ENDING FUND BALANCE		\$0	\$0	\$8,069	\$9,929	\$1,860	23%
TOTAL FUND		\$0	\$0	\$8,069	\$15,929	\$7,860	97%

FUND 201

LTGO BOND REDEMPTION FUND

Established: 1999

Purpose of Fund: This fund receives Interfund Transfers-In from the General Fund to pay the debt service on the Long Term General Obligation (LTGO) Bonds issued in 1999 to pay for the acquisition of the Schefer Estate. The 9-acre property on West Entwistle Street is will be the site for the wastewater treatment plant.

LTGO BOND REDEMPTION FUND REVENUES

In 2008 the City used \$227,250 from King County for the purchase of the site for the Wastewater Treatment Facility and \$122,000 from the General Fund from the sale of the library property to partially defease these bonds. The remaining fund balance is sufficient to cover the debt service for 2009.

2006-2009 LTGO Bond Redemption Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$6,800	\$82,209	\$63,312	\$60,513	-\$2,799	-4%
360	Miscellaneous Revenues	\$205	\$10,179	\$1,000	\$800	-\$200	-20%
390	Other Finance Sources	\$123,210	\$349,250	\$0	\$0	\$0	0%
TOTAL REVENUES		\$123,415	\$359,429	\$1,000	\$800	-\$200	-20%
TOTAL RESOURCES		\$130,215	\$441,638	\$64,312	\$61,313	-\$2,999	-5%

LTGO BOND REDEMPTION FUND EXPENDITURES

LTGO Bond Redemption Fund expenditures provide for the payment of principal and interest on outstanding long term general obligation bond debt. In 2007, the City defeased a portion of these bonds with the proceeds from land sales. As a result of the defeasance, bond payments will cease in 2011.

2006-2009 LTGO Bond Redemption Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
40	Services and Charges	\$303	\$5,604	\$304	\$304	\$0	
70	Debt Service: Principal	\$25,000	\$359,611	\$0	\$30,000	\$30,000	#DIV/0!
80	Debt Service: Interest	\$22,703	\$13,111	\$3,495	\$2,753	-\$742	-21%
TOTAL USES		\$48,006	\$378,326	\$3,799	\$33,057	\$29,258	770%
ESTIMATED ENDING FUND BALANCE		\$82,209	\$63,312	\$60,513	\$28,256	-\$32,257	-53%
TOTAL FUND		\$130,215	\$441,638	\$64,312	\$61,313	-\$2,999	-5%

FUND 301

CAPITAL IMPROVEMENT FUND

Established: Ordinance No. 305, 1984
Section 3.29.030A CMC

Purpose of Fund: The primary purpose of the Capital Improvement Fund is to accumulate excise tax imposed under CMC Section 3.29.010. Monies in this fund are accumulated year to year and may be expended upon direction of the City Council for the purpose of making capital improvements for the public benefit.

CAPITAL IMPROVEMENT FUND REVENUES

2006-2009 Capital Improvement Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$37,813	\$137,251	\$151,229	\$8,905	-\$142,324	-94%
310	Tax Revenues	\$48,439	\$69,579	\$11,668	\$60,000	\$48,332	414%
330	Intergovernmental Revenue	\$0	\$40,000	\$1,091,428	\$836,000	-\$255,428	0%
360	Miscellaneous Revenues	\$2,409	\$3,474	\$1,500	\$1,500	\$0	-100%
380	Non Revenues	\$0	\$0	\$50,000	\$40,000	-\$10,000	
390	Other Finance Sources	\$105,896	\$126,600	\$0	\$0	\$0	0%
TOTAL REVENUES		\$156,744	\$239,653	\$1,154,596	\$937,500	-\$217,096	-19%
TOTAL RESOURCES		\$194,557	\$376,904	\$1,305,825	\$946,405	-\$359,420	-28%

The Capital Improvement Fund receives dedicated revenue from Real Estate Excise Tax (REET) and Capital Improvement Tax. The REET is authorized by state law and is levied on all sales of real estate, measured by the full selling price. The state levies this tax at a rate of 1.28%, and a locally imposed tax is also authorized. The City of Carnation imposes a local REET at a rate of 0.25% on each sale of real property within the city limits. Additionally, the City imposes a Capital Improvement Tax of 0.25% on each sale of real property within the city limits. The Capital Improvement Tax is authorized by the Growth Management Act. The proceeds from both the REET and the Capital Improvement Tax may only be used to finance local improvements and new capital facilities as specified by state law and in the Capital Facilities Plan Element of the City's Comprehensive Plan. In 2008 the City experienced a significant decrease in REET revenues as a result of the nation-wide real estate slowdown. In 2009, the City is expecting a revival in REET funding from the expected large real estate transaction.

2009 revenues include a \$40,000 interfund loan from Sewer Reserve Fund 407. Other 2009 revenues include project specific grants.

The City Council has expressed a desire to invest revenues from any future sale of City owned property in Capital projects that enhance the community. It is the Council's desire that any future proceeds from the sale of surplus property at the Wastewater Treatment Facility site repay the General Fund the \$122,000 that was used to defease the bonds. Any remaining surplus property sale proceeds is to be reinvested in Capital Improvement.

CAPITAL IMPROVEMENT FUND EXPENDITURES

In 2008, the City completed three significant Capital projects: ADA improvements along Tolt Avenue, safety improvements at the Morrison Street/Tolt Avenue intersection, and the reconstruction of Blanche Street. In 2009 the City expects to complete the pedestrian pathway at the south end of Tolt Avenue in-front of Tolt Middle School , the Stossel Avenue School Route Safety Improvements and design the Tolt Avenue /Entwistle Street Traffic Signal.

Carnation has been awarded significant grant funding to help offset the cost of these projects.

- Pedestrian path: \$66,000 construction costs, grant funding: \$53,478 and \$16,000 contribution from Riverview School District in lieu of frontage improvements.
- Stossel Avenue School Route Safety Improvements: \$1,077,606 project costs, grant funding: \$850,000.
- Tolt Avenue/Entwistle Street Traffic Signal Design: \$70,000 in federal STP funds through PSRC.

Additionally, the City plans to conduct a study of the SR 203 funded in part with a \$177,000 grant from PSRC Rural Corridors program.

The City Council intends to continue to dedicate 301 Fund REET tax revenue in the amount of \$5,000 to the sewer utility on through the year 2014.

In 2006, Carnation began to create a 6 year Capital Improvement Program. It has been updated for 2009. See the Capital Improvement Plan for more detailed information about future projects.

Year	Amount
2008	\$5,000
2009	\$5,000
2010	\$5,000
2011	\$5,000
2012	\$5,000
2013	\$5,000
2014	\$5,000

2006-2009 Capital Improvement Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
40	Services and Charges	\$0	\$58,593	\$3,017	\$0	-\$3,017	0%
50	Intergovernmental Services	\$0	\$12,945	\$0	\$0	\$0	0%
60	Capital Outlays	\$40,305	\$154,137	\$1,288,903	\$908,000	-\$380,903	-30%
70	Debt Service: Principal	\$0	\$0	\$0	\$16,667	\$0	0%
80	Debt Service: Interest	\$0	\$0	\$0	\$2,500	\$0	0%
90	Interfund Payments	\$17,000	\$0	\$5,000	\$5,000	\$0	5000%
TOTAL USES		\$57,305	\$225,675	\$1,296,920	\$932,167	-\$364,753	-28%
ESTIMATED ENDING FUND BALANCE		\$137,251	\$151,229	\$8,905	\$14,238	\$5,333	60%
TOTAL FUND		\$194,557	\$376,904	\$1,305,825	\$946,405	-\$359,420	-28%

FUND 306

CEMETERY CAPITAL IMPROVEMENT FUND

Established: Ordinance No. 706, 2007
Section 3.04.085 CMC

Purpose of Fund: The primary purpose of the Cemetery Capital Improvement Fund is to accumulate monies for capital improvements at the Carnation Cemetery.

**CEMETERY CAPITAL IMPROVEMENT FUND
REVENUES**

2006-2009 Cemetery Capital Improvement Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE				\$6,665	\$6,876	\$211	0%
340	Charges for Services			\$0	\$0	\$0	0%
360	Miscellaneous Revenues		\$6,665	\$211	\$200	-\$11	-100%
TOTAL REVENUES			\$6,665	\$211	\$200	-\$11	-5%
TOTAL RESOURCES			\$6,665	\$6,876	\$7,076	\$200	3%

The Cemetery Capital Improvement Fund received its start up funding by private donation from the Odd Fellows Cemetery Association with ongoing revenues being generated by a surcharge on the sale of niches in the columbarium which will fund future expansions of said columbarium.

**CEMETERY CAPITAL IMPROVEMENT FUND
EXPENDITURES**

2006-2009 Cemetery Capital Improvement Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
60	Capital Improvements			\$0	\$0	\$0	0%
TOTAL USES				\$0	\$0	\$0	0%
ESTIMATED ENDING FUND BALANCE			\$6,665	\$6,876	\$7,076	\$200	3%
TOTAL FUND			\$6,665	\$6,876	\$7,076	\$200	3%

No expenditures are anticipated in 2009. Staff will be exploring the purchase and associated costs for installing a columbarium.

FUND 401

WATERWORKS FUND

Established: 2004

WATERWORKS FUND REVENUES

2006-2009 Waterworks Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$45,353	\$48,872	\$126,620	\$202,146	\$75,526	60%
330	Intergovernmental Revenue	\$0	\$276	\$0	\$0	\$0	100%
340	Charges for Services	\$486,484	\$521,564	\$839,833	\$1,148,660	\$308,827	37%
360	Miscellaneous Revenues	\$13,712	\$21,842	\$13,971	\$8,600	-\$5,371	-38%
370	Capital Contributions	\$0	\$0	\$90,610	\$177,840	\$87,230	96%
380	Non Revenues	\$0	\$72,104	\$85,700	\$45,630	-\$40,070	-47%
390	Other Finance Sources	\$0	\$0	\$0	\$0	\$0	0%
TOTAL REVENUES		\$500,196	\$615,786	\$1,030,114	\$1,380,730	\$350,616	34%
TOTAL RESOURCES		\$545,549	\$664,658	\$1,156,734	\$1,582,876	\$701,232	61%

In 2004 with the adoption of Ordinance No 659, the water utility was legally combined with a new sewer utility, creating a new combined water-sewer utility. The Waterworks utility currently provides water service to 654 connections in the city limits, and 184 connections outside the city limits.

The Waterworks Fund accounts for the activities associated with the operation and maintenance of the water utility and the sewer utility. Most revenues are received from the sale of water, sewer collection and treatment fee and other service based fees charged to system users. Miscellaneous revenues include monies received from late fees on delinquent water and sewer payments, and investment interest.

WATERWORKS FUND EXPENSES

2006-2009 Waterworks Fund Expenses

Water Utility Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$134,721	\$161,375	\$131,928	\$164,365	\$32,437	25%
20	Personnel Taxes & Benefits	\$54,536	\$64,686	\$49,200	\$69,285	\$20,085	41%
30	Supplies	\$10,451	\$11,062	\$17,200	\$16,200	-\$1,000	-6%
40	Services and Charges	\$57,625	\$52,518	\$80,429	\$61,625	-\$18,804	-23%
50	Intergovernmental Services	\$36,508	\$30,224	\$27,309	\$27,760	\$451	2%
90	Interfund Payments	\$147,836	\$135,299	\$126,510	\$97,810	-\$28,700	-23%
SUBTOTAL APPROPRIATED USES		\$441,677	\$455,164	\$432,574	\$437,045	\$4,471	1%

Sewer Utility Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$34,183	\$55,115	\$156,196	\$157,301	\$1,105	1%
20	Personnel Taxes & Benefits	\$13,945	\$19,221	\$54,062	\$67,355	\$13,293	25%
30	Supplies	\$0	\$15	\$2,500	\$10,500	\$8,000	320%
40	Services and Charges	\$6,841	\$8,493	\$37,379	\$45,027	\$7,648	20%
50	Intergovernmental Services	\$30	\$30	\$157,030	\$392,045	\$235,015	0%
90	Interfund Payments	\$0	\$0	\$82,631	\$273,041	\$190,410	0%
SUBTOTAL APPROPRIATED USES		\$55,000	\$82,874	\$489,797	\$945,268	\$455,471	93%

Combined Water-Sewer Utility Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$25,644	\$33,280	\$7,636	30%
20	Personnel Taxes & Benefits	\$0	\$0	\$5,801	\$5,759	-\$42	-1%
30	Supplies	\$0	\$0	\$100	\$0	-\$100	-100%
40	Services and Charges	\$0	\$0	\$671	\$0	-\$671	-100%
50	Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	0%
90	Interfund Payments	\$0	\$0	\$0	\$0	\$0	0%
SUBTOTAL APPROPRIATED USES		\$0	\$0	\$32,216	\$39,039	\$6,823	21%

TOTAL WATERWORKS FUND EXPENDITURES

	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
TOTAL APPROPRIATED USES	\$ 496,677	\$ 538,038	\$ 954,587	\$ 1,421,352	\$466,765	49%
ESTIMATED ENDING FUND BALANCE	\$ 48,872	\$ 126,620	\$ 202,147	\$ 161,524	-\$40,623	-20%
TOTAL FUND	\$ 545,549	\$ 664,658	\$ 1,156,734	\$ 1,582,876	\$426,142	37%

PUBLIC WORKS DEPARTMENT: WATER DIVISION

The general purpose of the water division is to provide a reliable and safe source of potable water for the citizens and customers of the City. The department operates, maintains and improves the Carnation water system, which consists of both water supply and distribution components. The water supply is spring fed and is supplemented by one standby water well. The water transmission system includes several thousand lineal feet of various sized water mains.

The current level of service consists of water quality testing, meter reading, customer billing, repair of transmission system leaks and breaks and maintenance of the supply system including the springs and wells plus all necessary equipment, recorders, meters, and storage reservoir. In 2008, staffing consisted of a full-time Public Works Director, Public Works Field Supervisor, Public Works Journeyman and Public Works Maintenance Worker. In 2008, a full-time Public Works Maintenance Worker was hired to assist with the additional work load associated with construction of the sewer treatment system.

2008 Accomplishments:

- Completed update of water utility comprehensive plan.
- Completed Emergency Response Plan for water utility.
- Completed construction of Blanche Street Water Main Replacement Project.
- Updated Water Utility rates.

2009 Goals and Work Plan:

- Continue to replace & upgrade older water meters.
- Begin implementation of 2009 Water Use Efficiency Rule mandated by the Department of Health.
- Reduce un-accountable water loss to 15 %.
- Install a new back-up generator for the standby water well.
- Replace the Stossel Avenue water main as part of the Stossel Avenue School Route Safety Improvement Project.

PUBLIC WORKS DEPARTMENT: SEWER DIVISION

The general purpose of the water division is to provide safe and reliable sewer service for the citizens and customers of the City. The department operates and maintains the Carnation sewer collection system which consists of a vacuum pump station and wastewater conveyance system. Wastewater is collected and conveyed by the system to the sewer treatment facility where it is treated by a membrane bioreactor prior to discharge to the Snoqualmie River.

Routine operation and maintenance of the sewer collection and conveyance system consists of daily monitoring of vacuum system flow volume and pressure, inspection of valve pits, buffer tanks, vacuum and sewage pumps plus all necessary equipment, recorders and meters. In 2008, staffing consisted of a full-time Public Works Director, Public Works Field Supervisor, Public Works Journeyman and Public Works Maintenance Worker. In 2008 a full time Public Works Maintenance Worker was hired to assist with the additional work load associated with the construction of the sewer treatment system.

2008 Accomplishments:

- Completed construction and installation of the sewer collection system.
- Began operation of the new sewer system.
- Finalized preliminary rate structure for the sewer utility.
- Provided staff training for the safe and efficient operation of the sewer system.

2009 Goals and Work Plan:

- Review Sewer Utility rates.
- Continue monitoring and calibration of sewer collection and maintenance system to optimize system efficiency.
- Hire additional Maintenance Worker to assist with additional workload associated with operation and maintenance of the new Sewer Utility.
- Continue staff training for the safe and efficient operation of the sewer system

FUND 402

WATER CAPITAL REPLACEMENT FUND

Established: Ordinance No. 330, 1985

Purpose of Fund: The purpose of the Water Capital Replacement Fund is to accumulate monies to be expended for capital improvement projects for the water supply system.

WATER CAPITAL REPLACEMENT FUND REVENUES

The City Council has created a water capital surcharge based on the Capital needs identified in the Water Comprehensive Plan. The \$10 surcharge will be dedicated to funding the capital needs of the water system. 2009 revenue will also include a transfer of \$27,000 from Waterworks-401 and investment interest earnings.

2006-2009 Water Capital Replacement Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
BEGINNING FUND BALANCE		\$740,227	\$423,072	\$266,764	\$54,389	-\$212,375	-80%
330	Intergovernmental Revenue	\$0	\$500	\$0	\$0	\$0	100%
360	Miscellaneous Revenues	\$11,973	\$7,980	\$9,425	\$5,000	-\$4,425	-47%
370	Capital Contributions	\$0	\$0	\$0	\$227,280	\$227,280	
380	Non Revenues	\$0	\$0	\$0	\$0	\$0	0%
390	Other Finance Sources	\$14,900	\$0	\$60,000	\$27,000	\$0	0%
TOTAL REVENUES		\$26,873	\$8,480	\$69,425	\$259,280	\$222,855	321%

WATER CAPITAL REPLACEMENT FUND EXPENSES

The 2009 budget includes funding for an emergency generator for the well, regular meter replacement, a water rate study and replacing the Stossel Water Main in conjunction with the Stossel Street Reconstruction Project.

2006-2009 Water Capital Replacement Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0%
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$0	\$0	0%
30	Supplies	\$139	\$0	\$0	\$0	\$0	0%
40	Services and Charges	\$97,719	\$84,542	\$117,799	\$25,700	-\$92,099	-78%
50	Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	100%
60	Capital Outlays	\$246,170	\$80,246	\$164,000	\$196,300	\$32,300	20%
70	Debt Service: Principal	\$0	\$0	\$0	\$0	\$0	0%
TOTAL USES		\$344,028	\$164,788	\$281,799	\$222,000	-\$59,799	-21%
ESTIMATED ENDING FUND BALANCE		\$423,072	\$266,764	\$54,389	\$91,669	\$37,280	69%
TOTAL FUND		\$767,100	\$431,552	\$336,189	\$313,669	-\$22,520	-7%

FUND 403

SOLID WASTE UTILITY FUND

Established: Ordinance No. 214, 1979
Sections 3.04.040 & 3.04.050 CMC

Purpose of Fund: The purpose of the solid waste division and its operating fund is to maintain a safe and sanitary community through the collection and disposal of solid waste. An additional purpose is to promote conservation of resources by encouraging and facilitating waste reduction and recycling.

SOLID WASTE UTILITY FUND REVENUES

2006-2009 Solid Waste Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$48,707	\$16,419	\$0	\$0	n/a	n/a
310	Tax Revenues	\$2,738	\$0	\$0	\$0	\$0	0%
330	Intergovernmental Revenue	\$12,335	\$200	\$0	\$0	\$0	0%
340	Charges for Services	\$77,036	\$6,272	\$0	\$0	\$0	0%
360	Miscellaneous Revenues	\$3,795	\$0	\$0	\$0	\$0	0%
380	Non Revenues	\$0	\$0	\$0	\$0	\$0	0%
	TOTAL REVENUES	\$95,904	\$6,472	\$0	\$0	\$0	0%
	TOTAL FUND RESOURCES	\$144,611	\$22,891	\$0	\$0	\$0	0%

SOLID WASTE OPERATING FUND EXPENSES

In 2006, the City transferred to a franchise agreement with Waste Management for solid waste collection and curbside recycling services. Under the new agreement, Waste Management will perform all aspects of billing and customer service, and the City will receive a general fund franchise fee.

The Solid Waste Utility Fund was closed in 2007 with the remaining funds transferred to 406, the Landfill Assurance Fund.

2006-2009 Solid Waste Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2008 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$716	\$1,928	\$0	\$0	n/a	n/a
20	Personnel Taxes & Benefits	\$125	\$316	\$0	\$0	n/a	n/a
30	Supplies	\$637	\$0	\$0	\$0	n/a	n/a
40	Services and Charges	\$11,045	\$5,081	\$0	\$0	n/a	n/a
50	Intergovernmental Services	\$9,668	\$0	\$0	\$0	n/a	n/a
90	Interfund Payments	\$106,000	\$15,566	\$0	\$0	n/a	n/a
	TOTAL USES	\$128,192	\$22,891	\$0	\$0	n/a	n/a
	ESTIMATED ENDING FUND BALANCE	\$16,419	\$0	\$0	\$0	\$0	0%
	TOTAL FUND	\$144,611	\$22,891	\$0	\$0	\$0	0%

FUND 404

WATER BOND REDEMPTION FUND

WATER BOND REDEMPTION FUND REVENUES

2009 deposits into the Water Bond Redemption Fund consist of Interfund Transfers-In from the Waterworks Fund-401.

2006-2009 Water Bond Redemption Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$6,639	\$5,787	\$5,023	\$5,469	\$446	9%
360	Miscellaneous Revenues	\$83	\$92	\$145	\$75	-\$70	-48%
390	Other Finance Sources	\$133,836	\$989,324	\$64,110	\$60,810	-\$3,300	100%
	TOTAL REVENUES	\$133,919	\$989,416	\$64,255	\$60,885	-\$3,370	-5%
	TOTAL RESOURCES	\$140,558	\$995,203	\$69,278	\$66,354	-\$2,924	-4%

WATER BOND REDEMPTION FUND EXPENSES

In 2007, the City used money from the 2005 PWTF loan to defease the 2005 Water Revenue Bonds. In 2009, the only expenses budgeted from the Water Bond Redemption Fund are principal and interest payments for the redemption of long-term debt incurred by the issuance of the 1999 Water Revenue Refinancing Bonds.

2006-2009 Water Bond Redemption Fund Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
70	Debt Service: Principal	\$75,000	\$933,535	\$55,000	\$55,000	\$0	0%
80	Debt Service: Interest	\$59,771	\$56,645	\$8,809	\$6,415	-\$2,394	-27%
	TOTAL USES	\$134,771	\$990,180	\$63,809	\$61,415	-\$2,394	-4%
	ESTIMATED ENDING FUND BALANCE	\$5,787	\$5,023	\$5,469	\$4,939	-\$530	-10%
	TOTAL FUND	\$140,558	\$995,203	\$69,278	\$66,354	\$69,215	0%

FUND 405

WATER BOND RESERVE FUND

Purpose of Fund: The purpose of the Water Bond Reserve Fund is to reserve an amount equal to the City's current debt service obligation for the Water Bond Redemption Fund.

WATER BOND RESERVE FUND REVENUES

In 2007, the balance was reduced by a transfer to the Water Bond Redemption Fund - 404 related to the defeasance of bonds which reduce the reserve requirement.

2006-2009 Water Bond Reserve Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$114,201	\$118,165	\$68,804	\$70,804	\$2,000	3%
360	Miscellaneous Revenues	\$3,964	\$5,923	\$2,000	\$2,000	\$0	0%
380	Non Revenues	\$0	\$0	\$0	\$0	\$0	0%
390	Other Finance Sources	\$0	\$6,111	\$0	\$0	\$0	100%
	TOTAL REVENUES	\$3,964	\$12,034	\$2,000	\$2,000	\$0	0%
	TOTAL RESOURCES	\$118,165	\$130,199	\$70,804	\$72,804	\$2,000	3%

WATER BOND RESERVE FUND EXPENSES

The Water Bond Reserve Fund does not have any expenses anticipated in 2008.

2006-2009 Water Bond Reserve Fund Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
90	Interfund Payments	\$0	\$61,395	\$0	\$0	\$0	0%
	TOTAL USES	\$0	\$61,395	\$0	\$0	\$0	0%
	ESTIMATED ENDING FUND BALANCE	\$118,165	\$68,804	\$70,804	\$72,804	\$2,000	3%
	TOTAL FUND	\$118,165	\$130,199	\$70,804	\$72,804	\$2,000	3%

FUND 406

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT

Established: Ordinance No. 406, 1989
Section 3.36.010 CMC

Purpose of Fund: The Landfill Post Closure Financial Assurance Account was created pursuant to the state of Washington Administrative Code, Section 173304-467, Paragraphs (3)(a)(i)(A) & (B) to be a nonexpendable trust fund held, invested and administered as set forth in the WAC to account for the dump closure fee revenues and post-closure maintenance costs of the closed Carnation Landfill. Post closure maintenance care costs were estimated in the 1996 Landfill Post-Closure Plan at \$14,700 per year, in 1996 dollars. The City is obligated to retain enough reserves in the 406 Fund to provide for the post-closure maintenance care for each year remaining in the 20-year post-closure period. The landfill entered into the post-closure period in 1995.

As of December 2003, the City believed that the Financial Assurance Account had sufficient resources to provide for the maintenance and monitoring of the closed Carnation Landfill for the remainder of the post-closure period, per the Post-Closure Plan. In 2003 and 2004, the City worked with officials from health and environmental agencies at King County and the State of Washington for many months in an effort to eliminate the requirement for monthly billing of the dump closure fee to Carnation citizens. During the course of communication with those agencies, additional testing at the Landfill was requested. While performing the requested testing, it was discovered that the seals on the groundwater monitoring wells had become damaged due to soil settling after the original installation of the wells. The damaged well casings compromised the results of most of the groundwater testing that was done between 1996 and 2003. In 2004, the City expended over \$100,000 in capital outlays to replace the damaged groundwater monitoring wells and the City Council authorized the hiring of special legal counsel to help resolve issues related to the landfill.

In June 2005 the City received notice from the Public Health Department of Seattle & King County that it must bring the Carnation Landfill into compliance with Washington Administrative Code (WAC) 173-305 and provide a finalized landfill sampling and analysis plan (SAP) per WAC 173-304-490; an annual report of groundwater conditions and landfill maintenance and monitoring activities per WAC 173-305-405(4); a complete updated post-closure plan per WAC

173-304-407; and an audit of the post-closure fund to affirm that the City has the required amount of money set aside for post-closure monitoring and maintenance calculated from a post-closure cost estimate based on the revised post-closure plan. The City fulfilled the request for the SAP and the annual report in August 2005, and is currently developing the revised post-closure plan and subsequent post-closure fund audit. The construction of remediation measures were completed in 2007. Monitoring will continue through 2009. The City will submit a revised post-closure plan in 2009.

Beginning with the effective date of the new Franchise Agreement with Waste Management for Solid Waste Collection Services in January 2006, the City will no longer be billing citizens for solid waste collection services but will continue to perform the billing for the Landfill Closure Fee (CMC 8.12.112). The monthly landfill closure fees are as follows:

Service	Rate
For Mini-can	\$2.90 per month
For 1 35 gal. cart	\$3.60 per month
For 1 64 gal. cart	\$3.95 per month
For 1 96 gal. cart	\$5.95 per month
For more than one cart	\$5.95 per month
1 yard container	\$16.00 per month
2 yard container	\$25.55 per month
3 yard container	\$35.30 per month
4 yard container	\$45.00 per month
6 yard container	\$65.15 per month
8 yard container	\$90.50 per month
20/30 yard rolloff	\$34.00 per pickup

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT REVENUES

The primary revenues to the Financial Assurance Account are from monthly fees billed to solid waste utility customers within the city limits, and interest earnings on the fund's balance. In 2009, the City anticipates the sale of surplus property at the landfill site.

2006-2009 Landfill Post Closure Financial Assurance Account Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$169,572	\$188,028	\$86,850	\$28,407	-\$58,443	-67%
340	Charges for Services	\$45,044	\$57,445	\$57,157	\$57,000	-\$157	0%
360	Miscellaneous Revenues	\$7,231	\$4,743	\$2,593	\$2,500	-\$93	-4%
390	Other Finance Sources	\$100,000	\$15,566	\$0	\$180,000	\$180,000	100%
	TOTAL REVENUES	\$152,275	\$77,754	\$59,750	\$239,500	\$179,750	301%
	TOTAL RESOURCES	\$321,847	\$265,782	\$146,600	\$267,907	\$121,307	83%

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT EXPENSES

Landfill Post Closure Financial Assurance Account expenses are related to costs of monitoring and maintaining the closed landfill through the remainder of its post-closure period which ends in approximately 2015. Professional Services are costs for ground water monitoring and testing.

Expenses in 2009 continue to include costs necessary for the City to work towards meeting the requirements as set forth by the Public Health Department of Seattle & King County.

In 2009, the City anticipates selling a portion of the landfill site to Eastside Fire and Rescue and would dedicate a portion of the sale proceeds to covering the costs associated with closure and monitoring.

2006-2009 Landfill Post-Closure Financial Assurance Account Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$539	\$543	\$493	\$537	\$44	100%
20	Personnel Taxes & Benefits	\$185	\$198	\$168	\$229	\$61	100%
30	Supplies	\$0	\$0	\$0	\$0	\$0	0%
40	Services and Charges	\$124,635	\$110,081	\$107,570	\$83,071	-\$24,499	-23%
50	Intergovernmental Services	\$8,459	\$13,621	\$2,214	\$8,015	\$5,801	262%
60	Capital Outlays	\$0	\$54,489	\$1,748	\$0	-\$1,748	0%
90	Interfund Payments	\$0	\$0	\$6,000	\$15,000	\$9,000	0%
	TOTAL USES	\$133,819	\$178,932	\$118,193	\$106,852	-\$11,341	-10%
	ESTIMATED ENDING FUND BALANCE	\$188,028	\$86,850	\$28,407	\$161,055	\$132,648	467%
	TOTAL FUND	\$321,847	\$265,782	\$146,600	\$267,907	\$121,307	83%

FUND 407

SEWER RESERVE FUND

Established: Ordinance No. 644, 2002
Section 3.04.100 CMC

Purpose of Fund: The Sewer Cumulative Reserve Fund was established for the accumulation of monies for the creation of a sewer utility.

SEWER RESERVE FUND REVENUES

In 2009 the City will transition the 407 fund from a capital construction fund to a debt service fund for the sewer system. 2009 revenues in the Sewer Reserve Fund are expected to be received from proceeds of STAG grants, Community Development Block Grant funds, State Legislative Community Trade & Economic Development Grant funds, Department of Ecology Grants, DOE Loan, a transfer-in from the Capital Improvement Fund, transfer-in from 401 for loan repayment revenues, transfer in from 408 from sewer GFC revenues, and interest earnings. The fund will also serve as the reserve fund for the DOE loan, which requires that one year of loan payment be kept in reserve.

2006-2009 Sewer Reserve Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$1,573,732	\$1,825,513	\$1,150,654	\$3,813,042	\$2,662,388	231%
320	Licenses & Permits	\$0	\$1,870	\$11,460	\$0	-\$11,460	-100%
330	Intergovernmental Rev.	\$2,973,421	\$4,398,842	\$5,264,107	\$562,780	-\$4,701,327	-89%
340	Charges for Services	\$77,878	\$44,840	\$67,383	\$0	-\$67,383	-100%
360	Miscellaneous Revenues	\$30,464	\$125,641	\$248,369	\$30,000	-\$218,369	-88%
370	Capital Contributions	\$0	\$0	\$3,559	\$0	-\$3,559	-100%
380	Non Revenues (LT Debt)	\$3,490,487	\$4,054,168	\$2,016,337	\$569,166	-\$1,447,171	-72%
390	Other Finance Sources	\$17,000	\$0	\$101,631	\$320,041	\$218,410	215%
	TOTAL REVENUES	\$6,589,250	\$8,625,361	\$7,712,845	\$1,481,987	-\$6,230,858	-81%
	TOTAL RESOURCES	\$8,162,982	\$10,450,874	\$8,863,499	\$5,295,029	-\$3,568,470	-40%

SEWER RESERVE FUND EXPENSES

2009 expenses for the Sewer Reserve Fund are for completing the sewer system construction and Debt Service payments for the 2003, 2004 and 2005 Public Works Trust Fund loans and the State Revolving Fund loan. In 2009, the City will close out all of the grant and loans used for the sewer construction project and return unused P WTF funds associated with the 2004 and 2005 P WTF loans.

2006-2009 Sewer Reserve Fund Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$928	\$0	\$0	\$0	0%
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$0	\$0	0%
30	Supplies	\$1,689	\$1,891	\$378	\$0	-\$378	-100%
40	Services and Charges	\$1,495,406	\$1,620,661	\$489,301	\$0	-\$489,301	-100%
50	Intergovernmental Services	\$0	\$0	\$3,042,053	\$0	-\$3,042,053	0%
60	Capital Outlays	\$4,720,963	\$6,535,439	\$947,286	\$22,752	-\$924,534	-98%
70	Debt Service: Principal	\$98,048	\$1,092,996	\$486,836	\$4,089,015	\$3,602,179	740%
80	Debt Service: Interest	\$18,441	\$23,444	\$29,623	\$30,688	\$1,065	4%
90	Interfund Payments	\$2,922	\$24,861	\$54,980	\$40,000	-\$14,980	-27%
	TOTAL USES	\$6,337,469	\$9,300,220	\$5,050,457	\$4,182,455	-\$868,002	-17%
	EST. ENDING FUND BALANCE	\$1,825,513	\$1,150,654	\$3,813,042	\$1,112,574	-\$2,700,468	-71%
	TOTAL FUND	\$8,162,982	\$10,450,874	\$8,863,499	\$5,295,029	-\$3,568,470	-40%

FUND 408

SEWER CAPITAL REPLACEMENT FUND

Established: Ordinance No. <<___>>, (Year)
Section X.XX.XXX CMC

Purpose of Fund: To accumulate monies for capital improvement to the sewage collection system.

SEWER CAPITAL FUND REVENUES

2009 Revenue will consist of Sewer General Facilities Charge (GFC) funds collected from development projects. A minimum of 50% of the GFC revenues are to be used to retire the debt service for construction of the sewer system.

2006-2009 Sewer Capital Replacement Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	0%
330	Intergovernmental Rev.	\$0	\$0	\$0	\$0	\$0	0%
340	Charges for Services	\$0	\$0	\$0	\$47,000	\$47,000	100%
360	Miscellaneous Revenues	\$0	\$0	\$0	\$1	\$1	0%
380	Non Revenues (LT Debt)	\$0	\$0	\$0	\$0	\$0	0%
390	Other Finance Sources	\$0	\$0	\$0	\$0	\$0	0%
	TOTAL REVENUES	\$0	\$0	\$0	\$47,001	\$47,001	0%
	TOTAL RESOURCES	\$0	\$0	\$0	\$47,001	\$47,001	0%

SEWER CAPITAL REPLACEMENT FUND EXPENSES

2009 expenditures will include a transfer to the Sewer Debt Service Fund (407) and a study to review the sewer rates.

2006-2009 Sewer Capital Fund Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0%
20	Personnel Taxes & Benefits	\$0	\$0	\$0	\$0	\$0	0%
30	Supplies	\$0	\$0	\$0	\$0	\$0	0%
40	Services and Charges	\$0	\$0	\$0	\$5,000	\$5,000	0%
50	Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	0%
60	Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
70	Debt Service: Principal	\$0	\$0	\$0	\$0	\$0	0%
80	Debt Service: Interest	\$0	\$0	\$0	\$0	\$0	0%
90	Interfund Payments	\$0	\$0	\$0	\$42,000	\$42,000	0%
	TOTAL USES	\$0	\$0	\$0	\$47,000	\$47,000	0%
	EST. ENDING FUND BALANCE	\$0	\$0	\$0	\$1	\$1	0%
	TOTAL FUND	\$0	\$0	\$0	\$47,001	\$47,001	0%

FUND 601

CEMETERY PERPETUAL CARE FUND

Established: Ordinance No. 492, 1993
Section 3.04.080 CMC

Purpose of Fund: The Cemetery Perpetual Care Fund was established for the deposit of all funds received from gifts, bequests, donations or contributions received for endowment purposes. The trust fund is kept and invested by the finance director with the principal remaining intact and not diminished. The interest earned may used for the expenses of operation only.

CEMETERY PERPETUAL CARE FUND REVENUES

The Cemetery Perpetual Care Fund receives revenue from interest earnings on the fund balance, and from a Cemetery Perpetual Surcharge on some cemetery goods and services which was adopted in October 2005. The Perpetual Care Surcharge is equal to 10% of the total price on the sales of cemetery plots, burial fees, monument/marker sales, and monument/marker placements.

2006-2009
Cemetery Perpetual Care Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$42,673	\$45,752	\$48,810	\$47,142	-\$1,668	-3%
340	Charges for Services	\$1,245	\$620	\$1,487	\$1,000	-\$487	-33%
360	Miscellaneous Revenues	\$2,484	\$2,438	\$1,545	\$1,500	-\$45	-3%
	TOTAL REVENUES	\$3,729	\$3,058	\$3,032	\$2,500	-\$532	-18%
	TOTAL RESOURCES	\$46,402	\$48,810	\$51,842	\$49,642	-\$2,200	-4%

CEMETERY PERPETUAL CARE FUND EXPENSES

In 2009, the Fund will transfer \$1,200 to Cemetery Fund-106 to offset a portion of the staff costs associated with operating the cemetery.

2006-2009 Cemetery Perpetual Care Fund Expenses

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
90	Interfund Payments	\$650	\$0	\$4,700	\$1,200	-\$3,500	0%
	TOTAL USES	\$650	\$0	\$4,700	\$1,200	-\$3,500	0%
	ESTIMATED ENDING FUND BALANCE	\$45,752	\$48,810	\$47,142	\$48,442	\$1,300	3%
	TOTAL FUND	\$46,402	\$48,810	\$51,842	\$49,642	-\$2,200	-4%

FUND 633

TRUST FUND

Established: Ordinance No. 590, 1999

This fund was established to receipt monies received on behalf of other governmental entities such as the State of Washington's Building Code Surcharge and Leasehold Excise Tax which are not real revenues for the City but rather monies received in Trust which are later remitted to the appropriate agency.

2006-2009 Trust Fund Revenues

BARS Acct	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$1,000	\$1,000	0%
380	Non Revenues	\$0	\$0	\$7,255	\$6,255	-\$1,000	0%
	TOTAL REVENUES	\$0	\$0	\$7,255	\$6,255	-\$1,000	0%
	TOTAL RESOURCES	\$0	\$0	\$7,255	\$7,255	\$0	0%

2006-2009 Trust Fund Expenditures

BARS Obj	Description	2006 Actual	2007 Actual	2008 Est Actual	2009 Budget	\$ Change	% Change
50	Intergovernmental Services	\$0	\$0	\$6,255	\$6,255	\$0	0%
	TOTAL USES	\$0	\$0	\$6,255	\$6,255	\$0	0%
	ESTIMATED ENDING FUND BALANCE	\$0	\$0	\$1,000	\$1,000	\$0	0%
	TOTAL FUND	\$0	\$0	\$7,255	\$7,255	\$0	0%

Section 3

CAPITAL IMPROVEMENT PROGRAM (CIP) 2009-2014

TABLE OF CONTENTS

<u>Project Name</u>	<u>Total Project Cost</u>
TRANSPORTATION PROJECTS	
Tolt/Entwistle Signalization Project	\$731,000
Stossel Avenue Reconstruction	\$1,065,521
Tolt Avenue Downtown Redevelopment	\$2,500,000
WATER SYSTEM PROJECTS	
Emergency Generator for Well	\$90,000
Stossel Water Main Replacement	\$107,000
GENERAL GOVERNMENT PROJECTS	
Carnation Farmers Market/Community Shelter & Commercial Kitchen.....	\$130,235
Landfill Post-Closure Remediation and Monitoring.....	\$834,922

City of Carnation, Washington

2009-2014 Capital Improvement Program

Tolt/Entwistle Signalization Project

Project Description: This project will install an intersection signal with pedestrian crossings at the intersection of Entwistle and SR 203. The pedestrian crossings will include pedestrian bulbs in the northeast and southeast side of the intersection with planter strips and ADA ramps. The southwest and northwest pedestrian bulbs will be modified to include planter.

Project Origin/Background: The project was initially scoped and planned in 2005 with an application made by the Snoqualmie Tribe for funding. The Tribe received Bureau of Indian Affairs funding in 2005 and committed \$137,000 of Tribal funds to the project.

Total Project Cost: \$731,000

Basis of Cost Estimate: Discussions with WSDOT.

Cost Variables/Risks in Cost Estimate: There has not been a preliminary design or engineer's estimate completed as of this date.

Estimated Maintenance and Operating Costs:

Estimated schedule:	Start	Finish
Study	Feb-06	Oct-06
Pre-Design	Dec-06	Feb-07
Design	Oct-08	Apr-09
Construction	May 2009	May 2010

Status as of October 2008: The City has been allocated \$70,000 in PSRC funds for design. The City received clarification from DOT that the signal is warranted. The City has applied for TIB funding in the 2008 application cycle. The City has contracted with King County to do the design work.

Tolt/Entwistle Signalization Project

2009 Budget

2009-2014 Capital Improvement Program

City of Carnation, Washington

Tolt/Entwistle Signalization Project
Account Number: 301.595.61.63.05
Work Order Number: 301-S04

TIMING OF EXPENDITURES	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design Phase	-	-	-	-	-	-	-	-	-	-
Design Phase	81,000	-	-	-	24,000	57,000	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-	-	-
Construction Phase	650,000	-	-	-	-	350,000	300,000	-	-	-
TOTAL	\$ 731,000	\$ -	\$ -	\$ -	\$ 24,000	\$ 407,000	\$ 300,000	\$ -	\$ -	\$ -

TIMING OF REVENUES	Local	PSRC	BLA	TIB Grant
Local	\$ 11,000	\$ 5,000	\$ 6,000	\$ -
PSRC	\$ 70,000	19,000	51,000	-
BLA	\$ 137,000	-	137,000	-
TIB Grant	\$ 513,000	-	350,000	300,000
TOTAL	\$ 731,000	\$ -	\$ -	\$ 300,000

PRIOR YEAR CIP (Expenditures)	CIP TOTAL
\$ 731,000	\$ 731,000

Change from prior year CIP:

BUDGET AUTHORITY	Adopted as part of annual budget	Prior Year Plus Current Budget Amendment	Amended Budget Authority

2009 Budget

Tolt/Entwistle Signalization Project

City of Carnation, Washington

2009-2014 Capital Improvement Program

Stossel Avenue Reconstruction

Project Description: Stossel Avenue will be re-constructed to provide a 38 foot wide driving surface, curb, gutter and sidewalk on both sides of the street. Street lights will be included mid-block and at intersections. Stossel Avenue will be re-constructed between Blanche Street and Entwistle Street.

Project Origin/Background: The project was initially scoped and funded in 2006. The project budget was reviewed in 2007. Application for funding of this project was made to TIB in 2007.

Total Project Cost: \$1,065,521

Basis of Cost Estimate: A preliminary schematic and quantities were developed in 2006.

Cost Variables/Risks in Cost Estimate: Construction cost inflation for 2007 and 2008 construction costs. The project may need to be divided into to phases in order to match the funding requirements of TIB. This would result in a smaller project for 2008 construction and a second phase for 2009 construction. This should be reviewed with TIB in 2007. There is a risk that the projected quantities necessary for earthwork may be impacted due to unknown site conditions that can not be identified until construction proceeds. The project does not include replacement of the existing waterlines.

Estimated Maintenance and Operating Costs: \$1,000 per year for storm drainage maintenance and power costs.

<u>Estimated schedule:</u>	<u>Start</u>	<u>Finish</u>
Study	Jul-06	Sep-06
Pre-Design	Aug-07	Oct-07
Design	May-08	Nov-08
Construction	Apr-09	Dec-09

Status as of October 2007: The City has received a TIB grant for \$850,000. The City has contracted with King County for design work. The City has also proposed \$107,000 water line replacement in conjunction with this project.

Stossel Avenue Reconstruction

2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Stossel Avenue Reconstruction

Account Number: 301.595.61.63.12-13

Work Order Number: 301-S08

	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
TIMING OF EXPENDITURES										
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design Phase	-	-	-	-	-	-	-	-	-	-
Design Phase	215,521				215,521					
Engineering	-	-	-	-	-	-	-	-	-	-
Construction Phase	850,000					850,000				
TOTAL	\$1,065,521	\$ -	\$ -	\$ -	\$ 215,521	\$ 850,000	\$ -	\$ -	\$ -	\$ -

TIMING OF REVENUES										
Local	\$ 215,521	\$ -	\$ -	\$ -	\$ 215,521	\$ -	\$ -	\$ -	\$ -	\$ -
State - IIB Grant	\$ 850,000					850,000				
TOTAL	\$1,065,521	\$ -	\$ -	\$ -	\$ 215,521	\$ 850,000	\$ -	\$ -	\$ -	\$ -

PRIOR YEAR CIP (Expenditures)										
CIP TOTAL	\$1,065,521	\$ -	\$ -	\$ -	\$ 215,521	\$ 850,000	\$ -	\$ -	\$ -	\$ -

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

Stossel Avenue Reconstruction

2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Tolt Avenue Downtown Redevelopment

Project Description: This project will include corridor improvements with improved pedestrian access, landscaping, signage (wayfinding system) and amenities such as bus shelters, benches, light standards. The project will also include community gathering space along Bird. The project limits will include the entrance to the Tolt Town Center and the intersections of Entwistle, Bird, Commercial, Rotherford and Morrison. Bird Street would be paved from SR 203 to Alley K with an emphasis on parking for daytime commuters and night-time and weekend business parking.

Project Origin/Background: The project provides for a master plan for pedestrian safety, transit, transportation and downtown development along Tolt Avenue. Additional project scoping will be completed in 2008.

Total Project Cost: \$2,500,000

Basis of Cost Estimate: Cost estimates are extremely preliminary and will need to be further explored.

Cost Variables/Risks in Cost Estimate: Not yet identified.

Estimated Maintenance and Operating Costs: Not yet identified.

Estimated schedule:

Study	Start	Finish
Pre-Design	Spring 2008	Fall 2008
Design	Spring 2008	Fall 2008
Construction		

Status as of October 2007: The City has received a grant from PSRC for a SR 203 Corridor Study that will lay the foundation for this project. The total study cost is \$200,000, the grant amount is \$177,000

Tolt Avenue Downtown Redevelopment

2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Tolt Avenue Downtown Redevelopment
Account Number: 301.595.61.63.14
Work Order Number: 301-514

TIMING OF EXPENDITURES	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
Project Development/Planning	\$ -	-	-	\$ -	-	\$ -	-	-	-	\$ -
Pre-design Phase	200,000					200,000				-
Design Phase	300,000						300,000			-
Acquisition	-									-
Construction Phase	2,000,000							1,000,000	1,000,000	-
TOTAL	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ -

TIMING OF REVENUES	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
Local (General Fund)	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ -
Federal/State Grants or PSRC	\$ 2,300,000					177,000				
	\$ -									
	\$ -									
	\$ -									
	\$ -									
	\$ -									
TOTAL	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -

PRIOR YEAR CIP (Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP TOTAL	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ -

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

Tolt Avenue Downtown Redevelopment

2009 Budget

2009-2014 Capital Improvement Program	<u>Emergency Generator for Well</u>	City of Carnation, Washington
Project Description:	The City must install an emergency back up generator for the well.	
Project Origin/Background:	The City needs to add a generator to provide emergency power for the well to meet demands in the event of an emergency and to meet DOH requirements for fire flow modeling.	
Total Project Cost:	\$90,000	
Basis of Cost Estimate:	The cost estimate was developed in Spring 2008.	
Cost Variables/Risks in Cost Estimate:		
Estimated Maintenance and Operating Costs:	Costs for fuel.	
Estimated schedule: Study Pre-Design Design Construction	Start Jan-09 Apr-09	Finish Mar-09 Jun-09
Status as of October 2007:	No work has been completed.	
	Emergency Generator for Well	2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Emergency Generator for Well

Account Number: 402.594.34.64.03

Work Order Number: 402-W2

TIMING OF EXPENDITURES	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
Development/Planning Phase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design Phase										
Design Phase	20,000					20,000				
Acquisition	-									
Construction Phase	70,000					70,000				
TOTAL	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -

TIMING OF REVENUES										
Local	\$ 45,000					\$ 45,000				
Fire District 10	\$ 45,000					45,000				
TOTAL	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -

(Expenditures)										
CIP TOTAL	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

Emergency Generator for Well

2009 Budget

2009-2014 Capital Improvement Program	City of Carnation, Washington
	<u>Stossel Water Main Replacement</u>
Project Description:	The City is planning to reconstruct Stossel Street in 2008. This is the most efficient time to replace the water main located at Stossel.
Project Origin/Background:	The line is approximately 80 years old.
Total Project Cost:	\$107,000
Basis of Cost Estimate:	The cost estimate was developed in October 2007.
Cost Variables/Risks in Cost Estimate:	
Estimated Maintenance and Operating Costs:	Given the level of maintenance and leakage in the existing main, replacement will likely reduce maintenance and lost water.
Estimated schedule:	Start Finish
Study	
Pre-Design	Jan-08
Design	Jul-08
Construction	Jul-08 Dec-08
Status as of October 2007:	No work has been completed.
Stossel Water Main Replacement	2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Stossel Water Main Replacement
Account Number: 402.232.594.34
Work Order Number: 402-WR8

	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future
TIMING OF EXPENDITURES										
Project Development/Planning	\$ -									
Pre-design Phase										
Design Phase	10,700				10,700					
Acquisition	-									
Construction Phase	96,300				96,300					
TOTAL	\$ 107,000	\$ -	\$ -	\$ -	\$ 107,000	\$ -				

TIMING OF REVENUES										
Local	\$ 107,000				\$ 107,000					
TOTAL	\$ 107,000	\$ -	\$ -	\$ -	\$ 107,000	\$ -				

PRIOR YEAR CIP (Expenditures)										
CIP TOTAL	\$ 107,000	\$ -	\$ -	\$ -	\$ 107,000	\$ -				

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

Stossel Water Main Replacement

2009 Budget

City of Carnation, Washington

2009-2014 Capital Improvement Program

Carnation Farmers Market/Community Shelter & Commercial Kitchen

Project Description: The City is planning to construct a shelter and commercial kitchen on the City owned lot at Bird Street and Stosel Avenue. The Shelter would allow the Farmers Market to expand their operations. It would also be available for community use. The commercial kitchen would provide a venue for local farmers and others to create value added products for sale. In 2009 construction of the shelter and shell of the kitchen would occur. Completion of the Kitchen would be a second phase dependent on funding.

Project Origin/Background: The project has grown out of a suggestion in the Economic Development Strategy and a desire to see the Farmers Market continue to act as an stimulous for economic development. The Commercial Kitchen is viewed as an opportunity to add value to local agricultural producers and generate new entrepreneurial opportunities.

Total Project Cost: \$130,000

Basis of Cost Estimate: The cost estimate was developed in January 2008.

Cost Variables/Risks in Cost Estimate:

Estimated Maintenance and Operating Costs: The shelters will require minimum maintenance and some management to schedule events and users. The kitchen will require more significant maintenance and management.

Estimated schedule:	Start	Finish
Study		
Pre-Design	Apr-08	Sep-08
Design	Oct-08	Feb-09
Construction	Mar-09	Sep-09

Status as of October 2008: Pre-design has been completed

2009 Budget

Carnation Farmers Market/Community Shelter Commercial Kitchen

City of Carnation, Washington

2009-2014 Capital Improvement Program

Carnation Farmers Market/Community Shelter & Commercial Kitchen
Account Number: 108 594 46

Work Order Number: 108 - G03

TIMING OF EXPENDITURES	Total	Prior to Dec. 31, 2007	2008	2009	2010	2011	2012	2013	2014	Future
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design Phase										
Design Phase	10,000			10,000						
Acquisition	-									
Construction Phase	120,235			73,000	47,000					
TOTAL	\$ 130,235	\$ -	\$ -	\$ 83,000	\$ 47,000	\$ -				

TIMING OF REVENUES	Local	King County	USDA Grant	Sno Valley Tilth	Other Sources	TOTAL
Local	\$ 15,000					\$ 15,000
King County	\$ 15,000					15,000
USDA Grant	\$ 48,235					48,235
Sno Valley Tilth	\$ 5,000					5,000
Other Sources	\$ 47,000					47,000
TOTAL	\$ 130,235	\$ -	\$ -	\$ 83,235	\$ 47,000	\$ -

PRIOR YEAR CIP (Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIP TOTAL	\$ 130,235	\$ -	\$ -	\$ 83,235	\$ 47,000	\$ -				

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

2009 Budget

Carnation Farmers Market/Community Shelter Commercial Kitchen

City of Carnation, Washington

2009-2014 Capital Improvement Program

Landfill Remediation and Monitoring

Project Description: Resolve problem with previous landfill closure which left refuse outside of the capped and closed area. Provide for mandatory annual groundwater monitoring. Assess methane generation and potential migration thereof.

Project Origin/Background: Carnation owns a landfill site that was closed in the early 1990's. Landfill closure requires the city to contain landfill debris by capping it, to continue on-going monitoring for 20 years and to remedy any contamination to prevent migration from the site. In 2005, during installation of a groundwater monitoring well outside the landfill area, buried landfill refuse was discovered. To comply with landfill closure regulations, this project will assess how to cap and contain the newly found refuse, execute that corrective action, and then provide a long-term monitoring program to assure regulatory compliance with closure standards. Three corrective alternatives have been approved by the Dept of Health and Dept of Ecology. The project is proceeding with the least expensive alternative approach. The project goal is to implement corrective action leaving the landfill solid waste in place and extending the cap over the area not on our property. This will require either easements with the two adjacent property owners or a boundary line adjustment to acquire the approximately 5,000 SF of additional property.

Total Project Cost: \$823,922 Cash flow is a concern that has been addressed in part by transfer of approximately \$115,000 from the solid waste fund in 2006 and 2007 and the anticipated revenue from surplus property sale in 2008.

Basis of Cost Estimate: The updated cost estimate includes actual costs to date with projected costs for future monitoring. The budget includes methane testing to assess the current situation and design of a potential solution should a problem be determined. However, the budget doesn't include funds to execute a solution if a methane problem is identified. Grants may be sought to reduce costs and/or help cover costs if the project budget increases.

Variables/Risks in Cost Estimate: The outstanding issues related to the methane testing and groundwater monitoring pose risks should the test results determine the need to install more test pits or remediation measures.

Estimated Maintenance and Operating Costs: The City completed construction of the cap extension in 2007. 2008 and beyond will be monitoring costs.

Estimated schedule:

Study	Start	Finish
Pre-Design	Apr-06	Jun-06
Design	Jun-06	Jul-06
Construction	Jul-06	Oct-06
	Oct-06	Jun-07

Status as of October 2007: Construction of the cap extension was completed in the spring. The City will be installing an additional methane test pit per DOE requirements this fall. In 2008 the City will be doing standard quarterly monitoring.

2009 Budget

Landfill Post-Closure Remediation and Monitoring

City of Carnation, Washington

2009-2014 Capital Improvement Program

Landfill Remediation and Monitoring
Account Number: 406.537.30.xx
Work Order Number: 406-G02

	Total	Prior to Dec. 31, 2005	2006	2007	2008	2009	2010	2011	2012	Future (2013-2015)
TIMING OF EXPENDITURES										
Project Development/Planning	\$ 207,675		\$ 82,875	\$ 119,800	\$ 5,000					
Baseline Groundwater Sampling										
Methane Testing										
Design										
Property Acquisition & Disposition	18,000			12,000	6,000					
Construction and Oversight	91,747		40,560	51,187						
Closed Landfill Fee (DOH)	64,000				8,000	8,000	8,000	8,000	8,000	24,000
Groundwater Monitoring/Methane Testing (8 years - 2007-2015)	453,500				82,500	71,000	60,000	60,000	60,000	120,000
TOTAL	\$ 834,922	\$ -	\$ 123,435	\$ 182,987	\$ 101,500	\$ 79,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 180,000

TIMING OF REVENUES										
Landfill Financial Assurance Account	\$ 664,572	\$ 169,572	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000
Solid Waste Utility Fund Transfer	\$ 115,565		\$100,000	15,565						
Property Sale	\$ 180,000					180,000				
	\$ -									
TOTAL*	\$ 960,137	\$ 169,572	\$ 145,000	\$ 65,565	\$ 50,000	\$ 230,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000

*Note: Total revenues collected through 2012 would exceed the total costs anticipated through 2015 if cost remain constant.

PRIOR YEAR CIP (Expenditures)										
CIP TOTAL										

Change from prior year CIP:

BUDGET AUTHORITY										
Adopted as part of annual budget										
Prior Year Plus Current										
Budget Amendment										
Amended Budget Authority										

Landfill Post-Closure Remediation and Monitoring 2009 Budget

Section 4
APPENDIX

Staffing & Salary Schedule	70
Detailed Personnel Cost Worksheet	71
Debt Service Schedules	72
Interfund Transfers Schedule	77
Glossary Of Budget Terms	78
Property Tax Levy Ordinance	81
Budget Adoption Ordinance	82
Detailed Line Item Budget	84
General Fund 001 - Revenues	84
General Fund 001 - Uses	88
Street Fund 101	94
Contingency Fund 105	96
Cemetery Fund 106	97
Equipment Replacement Fund 107	98
Parks Development Fund 108	99
Traffic Impact Fee Fund 109	100
LTGO Bond Redemption Fund 201	100
Capital Improvement Fund 301	102
Cemetery Capital Improvement Fund 306	128
Waterworks Fund 401	104
Water Capital Replacement Fund 402	110
Solid Waste Fund 403	112
Water Revenue Bond Redemption 404	113
Water Revenue Bond Reserve Fund 405	114
Landfill Financial Assurance Account 406	115
Sewer Debt Service Fund 407	116
Sewer Capital Replacement Fund 408	121
Cemetery Perpetual Care Fund 601	122
Trust Fund 633	123

APPENDIX A

STAFFING & SALARY SCHEDULE

Position/Classification Title	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Auth. 2009	FTE Chng 09-08	2008 Monthly Salary Range (per FTE)		Union / Non-Union
	FTEs	FTEs	FTEs	FTEs	FTEs		Minimum	Maximum	
COUNCILMEMBER	5.00	5.00	5.00	5.00	5.00	0.00	\$200.00	\$400.00	N
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	0.00	\$7,295.83 <i>(As provided in Employment Agreement; not subject to an annual CPI increase)</i>		N
PUBLIC WORKS DIRECTOR	0.25 FT Jan-Mar	0.00	0.33 FT start July 30	1.00	1.00	0.00	\$6,480.00	\$8,394.00	N
CITY PLANNER	0.83 40hr/wk Mar-Dec	1.00	1.00	1.00	1.00	0.00	\$4,882.00	\$5,844.00	N
FINANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	\$4,034.00	\$5,083.00	N
*CITY CLERK	0.75	0.75	0.75	0.75	0.75	0.00	\$3,597.75	\$4,600.64	U
*DEPUTY CITY CLERK	0.42 25hr/wk 8mo/yr	0.63 25hr/wk 12mo/yr	0.63 25hr/wk 12mo/yr	0.63 25hr/wk 12mo/yr	0.63 25hr/wk 12mo/yr	0.00	\$3,158.52	\$4,035.80	U
*SENIOR ACCOUNTING CLERK - (TREASURER)	1.00	1.00	1.00	1.00	1.00	0.00	\$3,158.52	\$4,035.80	U
*ACCOUNTING & RECORDS CLERK	0.33	0.00	0.67	1.00	1.00	0.00	\$2,979.98	\$3,808.45	U
*PERMIT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00	\$2,979.98	\$3,808.45	U
*OFFICE ASSISTANT	0.33	1.00	0.33	0.00	0.00	0.00	\$2,383.97	\$3,046.77	U
*PUBLIC WORKS FIELD SUPERVISOR	1.00	1.00	1.00	0.50 40hr/wk Jan-Jun	1.00	0.50	\$3,974.15	\$5,077.51	U
*PUBLIC WORKS JOURNEYMAN	1.00	1.00	1.00	1.00	1.00	0.00	\$3,202.19	\$4,089.76	U
*PUBLIC WORKS MAINTENANCE	0.00	0.00	0.00	1.50	2.00	0.50	\$2,979.98	\$3,808.45	U
*PUBLIC WORKS ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	\$2,383.97	\$3,046.77	U
CUSTODIAN	0.10 4hr/wk	0.10 4hr/wk	0.00	0.00	0.00	0.00	\$2,383.97	\$3,046.77	N
TOTAL CITY STAFF FTEs (does not include City Councilmembers)	7.01	7.73	7.71	9.88	10.38	0.50			

* Source: 2007-2009 Teamsters Public Works & Clerical Union Contract, Steps A - G.

APPENDIX C

DEBT SERVICE SCHEDULES

Limited Tax General Obligation Bonds-1999						
Ordinance No. 577, 06/01/1999						
(Partially Defeased - Ordinance No. 725, 10/16/2007)						
Date	Principal	Coupon	Interest	Fiscal Total	Balance	
1-Jun-08			\$ 1,747.50		\$	79,510
1-Dec-08	\$ -	4.85000	\$ 1,747.50	\$ 3,495.00	\$	76,015
1-Jun-09			\$ 1,747.50		\$	76,015
1-Dec-09	\$ 30,000.00	4.95000	\$ 1,747.50	\$ 33,495.00	\$	42,520
1-Jun-10			\$ 1,005.00		\$	42,520
1-Dec-10	\$ 30,000.00	5.00000	\$ 1,005.00	\$ 32,010.00	\$	10,510
1-Jun-11			\$ 255.00		\$	10,510
1-Dec-11	\$ 10,000.00	5.10000	\$ 255.00	\$ 10,510.00	\$	-
TOTALS	\$ 70,000.00		\$ 9,510.00	\$ 79,510.00		

Water Revenue Refunding Bonds						
Ordinance No. 578, 06/01/1999						
\$520,000 - 10 years						
Date	Principal	Coupon	Interest	Period Total	Balance	
1-Oct-99	\$ 30,000.00	3.60000	\$ 7,001.89	\$ 37,001.89	\$	490,000
1-Apr-00	\$ -		\$ 11,350.00	\$ 11,350.00	\$	490,000
1-Oct-00	\$ 35,000.00	3.75000	\$ 11,350.00	\$ 46,350.00	\$	455,000
1-Apr-01	\$ -		\$ 10,693.75	\$ 10,693.75	\$	455,000
1-Oct-01	\$ 30,000.00	4.10000	\$ 10,693.75	\$ 40,693.75	\$	425,000
1-Apr-02	\$ -		\$ 10,078.75	\$ 10,078.75	\$	425,000
1-Oct-02	\$ 35,000.00	4.25000	\$ 10,078.75	\$ 45,078.75	\$	390,000
1-Apr-03	\$ -		\$ 9,335.00	\$ 9,335.00	\$	390,000
1-Oct-03	\$ 30,000.00	4.40000	\$ 9,335.00	\$ 39,335.00	\$	360,000
1-Apr-04			\$ 8,675.00	\$ 8,675.00	\$	360,000
1-Oct-04	\$ 45,000.00	4.50000	\$ 8,675.00	\$ 53,675.00	\$	315,000
1-Apr-05			\$ 7,662.50	\$ 7,662.50	\$	315,000
1-Oct-05	\$ 45,000.00	4.60000	\$ 7,662.50	\$ 52,662.50	\$	270,000
1-Apr-06			\$ 6,627.50	\$ 6,627.50	\$	270,000
1-Oct-06	\$ 50,000.00	4.70000	\$ 6,627.50	\$ 56,627.50	\$	220,000
1-Apr-07			\$ 5,452.50	\$ 5,452.50	\$	220,000
1-Oct-07	\$ 50,000.00	4.80000	\$ 5,452.50	\$ 55,452.50	\$	170,000
1-Apr-08			\$ 4,252.50	\$ 4,252.50	\$	170,000
1-Oct-08	\$ 55,000.00	4.90000	\$ 4,252.50	\$ 59,252.50	\$	115,000
1-Apr-09			\$ 2,905.00	\$ 2,905.00	\$	115,000
1-Oct-09	\$ 55,000.00	5.00000	\$ 2,905.00	\$ 57,905.00	\$	60,000
1-Apr-10			\$ 1,530.00	\$ 1,530.00	\$	60,000
1-Oct-10	\$ 60,000.00	5.10000	\$ 1,530.00	\$ 61,530.00	\$	-
TOTALS	\$ 520,000.00		\$ 164,126.89	\$ 684,126.89		

**PUBLIC WORKS TRUST FUND
2003 PRECONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.				
20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2004	\$3,340.79	\$0.00	\$3,340.79	\$0.00
2005	\$3,689.21	\$38,833.82	\$42,523.03	\$737,842.50
2006	\$3,495.04	\$38,833.82	\$42,328.86	\$699,008.68
2007	\$3,994.31	\$53,301.32	\$57,295.63	\$906,122.37
2008	\$4,264.11	\$53,301.32	\$57,565.43	\$852,821.43
2009	\$3,997.60	\$53,301.32	\$57,298.92	\$799,519.74
2010	\$3,731.10	\$53,301.32	\$57,032.42	\$746,218.42
2011	\$3,464.59	\$53,301.32	\$56,765.91	\$692,917.11
2012	\$3,198.08	\$53,301.32	\$56,499.40	\$639,615.79
2013	\$2,931.57	\$53,301.32	\$56,232.89	\$586,314.47
2014	\$2,665.07	\$53,301.32	\$55,966.39	\$533,013.16
2015	\$2,398.56	\$53,301.32	\$55,699.88	\$479,711.84
2016	\$2,071.13	\$53,301.32	\$55,433.37	\$426,410.53
2017	\$1,865.54	\$53,301.32	\$55,166.86	\$373,109.21
2018	\$1,599.04	\$53,301.32	\$54,900.36	\$319,807.89
2019	\$1,332.54	\$53,301.32	\$54,633.86	\$266,506.58
2020	\$1,066.03	\$53,301.32	\$54,367.35	\$213,205.26
2021	\$799.52	\$53,301.32	\$54,100.84	\$159,903.95
2022	\$533.02	\$53,301.32	\$53,834.34	\$106,602.63
2023	\$266.51	\$53,301.24	\$53,567.75	\$53,301.32
	\$50,764.28	\$983,790.00	\$1,034,554.28	
DRAW	\$737,842.50	2003 August	(Upon loan execution)	
DRAW	\$245,947.50	2005 Q3	(Upon Work Completion)	
TOTAL	\$983,790.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

**PUBLIC WORKS TRUST FUND
2004 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.				
20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2005	\$6,578.48	\$0.00	\$6,578.48	\$0.00
2006	\$5,625.30	\$59,213.68	\$64,838.98	\$1,125,060.00
2007	\$9,606.80	\$137,342.85	\$146,949.65	\$2,472,171.32
2008	\$11,674.14	\$137,342.85	\$149,016.99	\$2,334,828.46
2009	\$10,987.42	\$137,342.85	\$148,330.27	\$2,297,485.62
2010	\$10,300.72	\$137,342.85	\$147,643.57	\$2,060,142.76
2011	\$9,614.00	\$137,342.85	\$146,956.85	\$1,922,799.91
2012	\$8,927.29	\$137,342.85	\$146,270.14	\$1,785,457.06
2013	\$8,240.57	\$137,342.85	\$145,583.42	\$1,648,114.21
2014	\$7,553.85	\$137,342.85	\$144,896.70	\$1,510,771.36
2015	\$6,867.14	\$137,342.85	\$144,209.99	\$1,373,428.51
2016	\$6,180.43	\$137,342.85	\$143,523.28	\$1,236,085.66
2017	\$5,493.72	\$137,342.85	\$142,836.57	\$1,098,742.80
2018	\$4,807.00	\$137,342.85	\$142,149.85	\$961,399.96
2019	\$4,120.29	\$137,342.85	\$141,463.14	\$824,057.11
2020	\$3,433.57	\$137,342.85	\$140,776.42	\$686,714.25
2021	\$2,746.85	\$137,342.85	\$140,089.70	\$549,371.41
2022	\$2,060.15	\$137,342.85	\$139,403.00	\$412,028.55
2023	\$1,373.43	\$137,342.85	\$138,716.28	\$274,685.70
2024	\$686.72	\$137,342.87	\$138,029.59	\$137,342.85
	\$126,877.87	\$2,531,385.00	\$2,658,262.87	
DRAW	\$1,125,060.00	2004 April	(Upon loan execution)	
DRAW	\$1,406,325.00	2006 November	(Upon Notice to Proceed)	
TOTAL	\$2,531,385.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

**PUBLIC WORKS TRUST FUND
2005 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

Payments are due on the 1st of July of the years shown.				
20 YEARS	INTEREST	PRINCIPAL	PAYMENT	BALANCE
	0.50%			
2006	\$9,320.54	\$0.00	\$9,320.54	\$0.00
2007	\$9,843.08	\$103,611.31	\$113,454.39	\$1,968,615.00
2008	\$13,684.53	\$164,371.03	\$178,055.56	\$2,958,678.69
2009	\$13,971.55	\$164,371.03	\$178,342.58	\$2,794,307.65
2010	\$13,149.69	\$164,371.03	\$177,520.72	\$2,629,936.61
2011	\$12,327.83	\$164,371.03	\$176,698.86	\$2,465,565.57
2012	\$11,505.97	\$164,371.03	\$175,877.00	\$2,301,194.53
2013	\$10,684.12	\$164,371.03	\$175,055.15	\$2,136,823.50
2014	\$9,862.26	\$164,371.03	\$174,233.29	\$1,972,452.46
2015	\$9,040.40	\$164,371.03	\$173,411.43	\$1,808,081.41
2016	\$8,218.55	\$164,371.03	\$172,589.58	\$1,643,710.38
2017	\$7,396.70	\$164,371.03	\$171,767.73	\$1,479,339.34
2018	\$6,574.84	\$164,371.03	\$170,945.87	\$1,314,968.31
2019	\$5,752.98	\$164,371.03	\$170,124.01	\$1,150,597.27
2020	\$4,931.13	\$164,371.03	\$169,302.16	\$986,226.22
2021	\$4,109.28	\$164,371.03	\$168,480.31	\$821,855.19
2022	\$3,287.42	\$164,371.03	\$167,658.45	\$657,484.15
2023	\$2,465.57	\$164,371.03	\$166,836.60	\$493,113.12
2024	\$1,643.71	\$164,371.03	\$166,014.74	\$328,742.07
2025	\$821.86	\$164,371.18	\$165,193.04	\$164,371.03
	\$158,592.01	\$3,062,290.00	\$3,220,882.01	
DRAW	\$874,940.00	5/4/2005		
DRAW	\$1,093,675.00	9/21/2005		
DRAW	\$1,093,675.00	9/14/2007		
TOTAL	\$3,062,290.00			
Loan calculations are based on a 360-day year of twelve 30-day months.				

Department of Ecology Loan #L07000

0% Interest			
\$5,141,000 - 20 years			
Date	Principal	Fiscal Total	Balance
16-Jun-09	\$ 131,820.51		\$ 5,141,000.00
16-Dec-09	\$ 131,820.51	\$ 263,641.02	\$ 4,877,358.98
16-Jun-10	\$ 131,820.51		\$ 4,877,358.98
16-Dec-10	\$ 131,820.51	\$ 263,641.02	\$ 4,613,717.96
16-Jun-11	\$ 131,820.51		\$ 4,613,717.96
16-Dec-11	\$ 131,820.51	\$ 263,641.02	\$ 4,350,076.94
16-Jun-12	\$ 131,820.51		\$ 4,350,076.94
16-Dec-12	\$ 131,820.51	\$ 263,641.02	\$ 4,086,435.92
16-Jun-13	\$ 131,820.51		\$ 4,086,435.92
16-Dec-13	\$ 131,820.51	\$ 263,641.02	\$ 3,822,794.90
16-Jun-14	\$ 131,820.51		\$ 3,822,794.90
16-Dec-14	\$ 131,820.51	\$ 263,641.02	\$ 3,559,153.88
16-Jun-15	\$ 131,820.51		\$ 3,559,153.88
16-Dec-15	\$ 131,820.51	\$ 263,641.02	\$ 3,295,512.86
16-Jun-16	\$ 131,820.51		\$ 3,295,512.86
16-Dec-16	\$ 131,820.51	\$ 263,641.02	\$ 3,031,871.84
16-Jun-17	\$ 131,820.51		\$ 3,031,871.84
16-Dec-17	\$ 131,820.51	\$ 263,641.02	\$ 2,768,230.82
16-Jun-18	\$ 131,820.51		\$ 2,768,230.82
16-Dec-18	\$ 131,820.51	\$ 263,641.02	\$ 2,504,589.80
16-Jun-19	\$ 131,820.51		\$ 2,504,589.80
16-Dec-19	\$ 131,820.51	\$ 263,641.02	\$ 2,240,948.78
16-Jun-20	\$ 131,820.51		\$ 2,240,948.78
16-Dec-20	\$ 131,820.51	\$ 263,641.02	\$ 1,977,307.76
16-Jun-21	\$ 131,820.51		\$ 1,977,307.76
16-Dec-21	\$ 131,820.51	\$ 263,641.02	\$ 1,713,666.74
16-Jun-22	\$ 131,820.51		\$ 1,713,666.74
16-Dec-22	\$ 131,820.51	\$ 263,641.02	\$ 1,450,025.72
16-Jun-23	\$ 131,820.51		\$ 1,450,025.72
16-Dec-23	\$ 131,820.51	\$ 263,641.02	\$ 1,186,384.70
16-Jun-24	\$ 131,820.51		\$ 1,186,384.70
16-Dec-24	\$ 131,820.51	\$ 263,641.02	\$ 922,743.68
16-Jun-25	\$ 131,820.51		\$ 922,743.68
16-Dec-25	\$ 131,820.51	\$ 263,641.02	\$ 659,102.66
16-Jun-26	\$ 131,820.51		\$ 659,102.66
16-Dec-26	\$ 131,820.51	\$ 263,641.02	\$ 395,461.64
16-Jun-27	\$ 131,820.51		\$ 395,461.64
16-Dec-27	\$ 131,820.51	\$ 263,641.02	\$ 131,820.62
16-Jun-28	\$ 131,820.51	\$ 131,820.62	\$ 0.00
TOTALS	\$ 5,141,000.00	\$ 5,141,000.00	

APPENDIX D

INTERFUND ACTIVITY

INTERFUND TRANSFERS SCHEDULE

Interfund transfers that are authorized by adoption of this annual budget shall generally be made in equal monthly installments, or as otherwise determined to be appropriate and necessary by the City Treasurer.

Transfer-Out BARS	Transfer- Out \$	Description	Transfer- In \$	Transfer-In BARS
001.597.18.94.01	(\$5,500)	FROM GENERAL TO EQUIPMENT REPLACEMENT	\$5,500	107.397.18.94.01
101.597.18.94.03	(\$2,000)	FROM STREETS TO EQUIPMENT REPLACEMENT	\$2,000	107.397.18.94.03
301.597.35.94.18	(\$5,000)	FROM CAPITAL TO SEWER CAPITAL	\$5,000	407.397.35.94.18
401.597.18.94.06	(\$10,000)	FROM WATERWORKS TO EQUIP REPLACEMENT	\$10,000	107.397.18.94.06
401.597.34.94.04	(\$27,000)	FROM WATERWORKS TO WATER CAPITAL	\$27,000	402.397.34.94.04
401.597.35.99.20	(\$50,261)	FROM WATERWORKS TO SEWER CAP (P WTF DS)	\$50,261	407.397.35.99.20
401.597.35.99.21	(\$45,630)	FROM WATERWORKS TO SEWER CAP (REPAY)	\$45,630	407.397.35.99.21
401.597.35.99.22	(\$177,150)	FROM WATERWORKS TO SEWER CAP (DOE DS)	\$177,150	407.397.35.99.22
401.597.34.99.05	(\$60,810)	FROM WATERWORKS TO WATER BOND REDEMP.	\$60,810	404.397.89.99.05
406.597.76.94.26	(\$15,000)	FROM LANDFILL TO PARKS DEVELOPMENT	\$15,000	108.397.76.94.26
408.597.35.94.27	(42,000)	FROM SEWER CAP TO SEWER RESERVE	\$42,000	407.397.35.94.27
601.597.36.99.18	(\$1,200)	FROM CEMETERY PERP TO CEMETERY OPS	\$1,200	106.397.36.99.18
	(\$441,551)	PROOF	\$441,551	

INTERFUND LOANS & REPAYMENT SCHEDULE

Per CMC 3.40.030 Interfund Loans may be extended to not more than three (3) years. Per CMC 3.40.020 the amount to be repaid shall include the entire borrowed amount plus 5% interest per annum.

2008 Interfund Loan Repayment Schedule \$50,000 loaned from 407 Sewer Reserve to 301 Capital Improvement				
Date	Principal	Interest	Fiscal Total	Balance
1-Jun-08				\$55,000
1-Dec-08				\$55,000
1-Jun-09		\$1,250		\$55,000
1-Dec-09	\$16,667	\$1,250	\$19,167	\$35,833
1-Jun-10		\$834		\$35,833
1-Dec-10	\$16,667	\$833	\$18,334	\$17,499
1-Jun-11		\$416		\$17,499
1-Dec-11	\$16,666	\$417	\$17,499	\$0
TOTALS	\$50,000	\$5,000	\$55,000	

2009 Interfund Loan Repayment Schedule \$40,000 loaned from 407 Sewer Reserve to 301 Capital Improvement				
Date	Principal	Interest	Fiscal Total	Balance
1-Jun-09				\$44,000
1-Dec-09				\$44,000
1-Jun-10		\$1,000		\$44,000
1-Dec-10	\$13,333	\$1,000	\$15,333	\$28,667
1-Jun-11		\$666		\$28,667
1-Dec-11	\$13,333	\$667	\$14,666	\$14,001
1-Jun-12		\$333		\$14,001
1-Dec-12	\$13,334	\$334	\$14,001	\$0
TOTALS	\$40,000	\$4,000	\$44,000	

APPENDIX E

GLOSSARY OF BUDGET TERMS

Accrual Basis: Under this accounting method, transactions are reorganized when they occur, regardless of the timing of related cash receipts and disbursement. Enterprises (utility) funds use this method of accounting.

Annual Budget: A budget applicable to a single fiscal year, i.e., January 1 through December 31. See also **Budget and Operating Budget**.

Appropriation: A legal authorization granted by the city council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and the time it may be expended.

Assessed Valuation: The estimated value of real and personal property used by the King County Assessor as the basis for levying property taxes.

Assessment: The process of making the official valuation of property for taxation; or the valuation placed upon property as a result of this process.

Balance Sheet: The Financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (see also **GAAP**). It shows the financial position of the entity at a specified point in time, e.g., year-end or month-end.

BARS (Budgeting, Accounting, Reporting System): The prescribed system required for all governmental entities in the state of Washington, whose use and proper application are monitored by the Office of the State Auditor.

Basis of Accounting: A term used to refer to revenues, expenditures, expenses and transfers - and the related assets and liabilities - that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual period.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given

time period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the City Manager and supporting staff, explaining the proposed budget to the public and the City Council. The budget document usually consists of several parts. Among these are a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them, and a schedule supporting the summary. These schedules show in detail the past year's actual revenues, expenditures and other data used in making the estimates.

Capital Budget: A plan of proposed capital outlays and the means of financing them. (See also **Capital Outlays**)

Capital Expenditures: Expenditures resulting in the acquisitions of or addition to the City's general fixed assets.

Capital Outlays: Expenditures resulting in the acquisition of or addition to the City's general fixed assets, purchased from current appropriations.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Ending Fund Balance: The beginning fund balance plus the current year revenues, less the current year expenditures.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are

received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Expenses: Outflows or other uses of assets (or assumption of liabilities) from delivering or producing goods, rendering services or carrying out other activities that comprise the City's ongoing major or central operations.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operation.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment.

FTE (Full Time Equivalency): A term expressing the amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year, e.g., a position that is budgeted to work either six months, or half-time would be .5 FTE

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or resources together with all related liabilities, obligations, reserves, and equities.

Fund Equity: The excess of a fund's assets over liabilities.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. These govern the forms and content of the financial statements for the City. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is GASB (Governmental Accounting Standards Board).

Intergovernmental Revenue: Revenues from other governments in the form of grants, entitlements, or shares revenues or payments in lieu of taxes.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments, e.g., police services and water management services.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities: (noun) the total amount of taxes, special assessments, or service charges imposed by a government, e.g., annual property tax levy.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures, for the most part, are recognized when the related fund liability is incurred except for payments, accumulated employee leave, and long term debt. All governmental funds are accounted for using the modified accrual basis of accounting.

Object: An expenditure classification that refers to the type of item purchased or the service obtained. Examples include personnel services, benefits, services, or capital.

Operating Budget: The primary means by which most of the acquisition, spending and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

Operating Reserve: The amount of money that is needed at the beginning of the year that will cover the budgeted expenditures prior to revenues being received.

Operating Transfer: Routine or recurring transfers of assets between funds, which support the normal operations of the recipient fund.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges universally require ordinances.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments

arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the City's governmental operating statement.

Other Financing Uses: Governmental fund operating transfers in. Such amounts are classified separately from expenditures on the City's operating statement.

Revenues: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines and interest.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, gas, inventory, resale items, small tools, and equipment.

APPENDIX F

PROPERTY TAX LEVY ORDINANCE

**CITY OF CARNATION
ORDINANCE NO. 750**

**AN ORDINANCE OF THE CITY OF CARNATION, KING COUNTY, WASHINGTON,
FIXING THE AMOUNT OF THE ANNUAL AD VALOREM PROPERTY TAX LEVY
NECESSARY FOR THE FISCAL YEAR 2009.**

WHEREAS, the City Council of the City of Carnation has met and considered its budget for the calendar year 2009; and

WHEREAS, the Carnation City Council is required, pursuant to RCW 35A.33, within the time therein specified, to adopt an ordinance fixing the amount of ad valorem taxes to be levied for the ensuing year; and

WHEREAS, the City Council held a public hearing on November 5, 2008, for the purpose of considering the 2009 Preliminary Budget, including revenue sources and possible increases in property tax revenues; and

WHEREAS, the City Council of the City of Carnation after hearing and duly considering all relevant evidence and testimony presented has determined that the City of Carnation requires a regular levy in the amount of \$235,301, which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARNATION DO ORDAIN AS
FOLLOWS:**

Section 1. An increase in the regular property tax levy is hereby authorized for the 2009 levy in the amount of \$235,301, which is a percentage increase of 1.00% from the previous year allowable levy. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Section 2. This ordinance shall be in force and effect from and after its passage and five (5) days following its publication or posting as provided by law.

APPROVED BY THE CARNATION CITY COUNCIL, at a regular meeting thereof this 18th day of November, 2008.


MAYOR, MIKE FLOWERS

ATTEST/AUTHENTICATED:


CITY CLERK MARY OTNESS

APPENDIX G

BUDGET ADOPTION ORDINANCE

**CITY OF CARNATION
ORDINANCE NO. 756**

**AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON,
ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2009.**

WHEREAS, public hearings on the preliminary and final 2009 budget were held at the November 5, 2008, special meeting and November 18, 2008, regular City Council meeting respectively, and

WHEREAS, following said hearings, the City Council did approve and authorize such adjustments and changes as it deemed necessary and proper, and determined the allowances in each classification, department, and fund.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARNATION, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The proposed budget for the City of Carnation in the form and content as attached to the original copy of this ordinance, is by this reference adopted and approved as the annual budget for the year 2009, as if fully set forth.

Section 2. The totals of estimated revenues and expenditures for each separate fund, including beginning cash balances and undesignated ending fund balances, and the aggregate totals for all such funds combined are adopted as follows:

Fund	Estimated Beginning Fund Balance	Estimated Revenues Including Interfund Activity	Aggregate Total Fund Revenues	Total Appropriations Including Interfund Activity	Estimated Ending Fund Balance	Aggregate Total Fund Expenditures
General Fund 001	\$318,911	\$1,161,083	\$1,479,994	\$1,203,404	\$276,590	\$1,479,994
Street Fund 101	27,872	144,000	171,872	154,762	17,110	171,872
Contingency Fund 105	71,743	2,000	73,743	0	73,743	73,743
Cemetery Fund 106	10,230	12,000	22,230	10,174	12,056	22,230
Equipment Replacement Fund 107	39,961	18,250	58,211	39,996	18,215	58,211
Parks Development Fund 108	11,628	101,778	113,406	107,235	6,171	113,406
Traffic Impact Fee Fund 109	8,069	7,860	15,929	6,000	9,929	15,929
LTGO Bond Redemption Fund 201	60,513	800	61,313	33,056	28,257	61,313
Capital Improvement Fund 301	8,905	937,500	946,405	932,167	14,238	946,405
Cemetery Capital Improvement Fund 306	6,876	200	7,076	0	7,076	7,076
Waterworks Fund 401	202,146	1,380,730	1,582,876	1,421,352	161,524	1,582,876

Fund	Estimated Beginning Fund Balance	Estimated Revenues Including Interfund Activity	Aggregate Total Fund Revenues	Total Appropriations Including Interfund Activity	Estimated Ending Fund Balance	Aggregate Total Fund Expenditures
Water Capital Replacement Fund 402	54,389	259,280	313,669	222,000	91,669	313,669
Water Revenue Bond Redemption Fund 404	5,469	60,885	66	61,415	4,939	
Water Revenue Bond Reserve Fund 405	70,804	2,000	72,804	0	72,804	72,804
Landfill Financial Assurance 406	28,407	239,500	267,907	106,853	161,054	267,907
Sewer Debt Service Fund 407	3,813,042	1,481,987	5,295,029	4,182,455	1,112,574	5,295,029
Sewer Capital Improvement Fund 408	0	47,001	47,001	47,000	1	47,001
Cemetery Perpetual Care Fund 601	47,142	2,500	49,642	1,200	48,442	49,642
Non-Revenue/Non-Expense Trust Fund 633	1,000	6,255	7,255	6,255	1,000	7,255
TOTAL ALL FUNDS	4,787,107	5,865,609	10,652,716	8,535,324	2,117,392	10,652,716

Section 3. The pay ranges for employees of the City as contained in the adopted budget document are hereby adopted as part of the budget for 2009. The position of City Manager shall be exempt from the adopted salary schedule. The salary of the City Manager shall be in an amount as approved by the City Council pursuant to an employment agreement.

Section 4. A complete copy of the final budget as adopted shall be transmitted to the Division of Municipal Corporations in the Office of the State auditor and to the Association of Washington Cities.

Section 5. This ordinance shall be in full force and take effect on January 1, 2009, and after publication of an approved summary thereof consisting of the title in the official newspaper of the City

APPROVED by the Carnation City Council this 2nd day of December, 2008.

CITY OF CARNATION


MAYOR MIKE FLOWERS

ATTEST/AUTHENTICATED:


CITY CLERK, MARY OTNESS

FILED WITH THE CITY CLERK: 11/26/2008
READING & PASSAGE: 12/02/2008
PUBLISHED: 12/11/2008
EFFECTIVE DATE: 01/01/2009
ORDINANCE NO. 756

APPENDIX H

LINE ITEM BUDGET

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	ESTIMATED 2008 ACTUAL	2009 BUDGET	09/08 % CHANGE
GENERAL FUND 001					
GENERAL FUND 001 REVENUES					
TAX REVENUES (31x)					
REAL & PERSONAL PROPERTY TAXES					
001 000 000 311 10 00 00	Real/Personal Property Taxes	143,283.62	144,000.00	136,500.00	94.79
	SUBTOTAL PROPERTY TAXES	143,283.62	144,000.00	136,500.00	
LOCAL SALES & CRIMINAL TAXES					
001 000 000 313 10 00 00	Local Sales & Use Tax	463,098.64	390,911.78	400,000.00	102.32
001 000 000 313 71 00 00	Local Criminal Justice	46,658.12	45,156.14	40,000.00	88.58
	SUBTOTAL SALES & CRIMINAL TAX	509,756.76	436,067.92	440,000.00	
UTILITY TAXES					
001 000 000 316 41 00 00	Utility Tax - Electricity	77,654.96	85,000.00	85,000.00	100.00
001 000 000 316 43 00 00	Utility Tax - Natural Gas	24,522.88	29,811.20	30,000.00	100.63
001 000 000 316 47 00 00	Utility Tax - Telephone	26,321.37	27,041.16	28,000.00	103.55
001 000 000 316 72 00 00	Utility Tax - Water	27,630.22	28,723.14	30,000.00	104.45
001 000 000 316 75 00 00	Utility Tax - Solid Waste	26,785.87	28,174.22	36,000.00	127.78
	SUBTOTAL UTILITY TAX	182,915.30	198,749.72	209,000.00	
GAMBLING TAXES					
001 000 000 317 51 00 00	Gambling Tax	6,029.91	7,000.00	7,000.00	100.00
	SUBTOTAL GAMBLING TAX	6,029.91	7,000.00	7,000.00	
PENALTIES & INTEREST ON DQ TAX					
001 000 000 319 60 01 00	Penalties/Interest - DQ Gam T	231.00	.00	.00	.00
	SUBTOTAL PENALTIES & INTEREST	231.00	.00	.00	
	SUBTOTAL TAX REVENUES (31x)	842,216.59	785,817.64	792,500.00	
LICENSES AND PERMITS (32x)					

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
BUSINESS LICENSES & PERMITS					
001 000 000 321 60 01 00	Commercial - NEW	2,812.50	2,500.00	2,500.00	100.00
001 000 000 321 60 02 00	Commercial - Renewal	12,225.00	13,775.00	13,000.00	94.37
001 000 000 321 60 03 00	Home Based - NEW	75.00	200.00	100.00	50.00
001 000 000 321 60 04 00	Home Based - Renewal	1,150.00	1,050.00	1,100.00	104.76
001 000 000 321 60 05 00	Temporary 3 Day	120.00	240.00	150.00	62.50
001 000 000 321 80 00 00	Penalties - Commercial & Home	267.77	240.76	100.00	41.54
001 000 000 321 90 00 01	Citywide Garage Sale Permit	480.00	420.00	400.00	95.24
001 000 000 321 91 45 00	Franchise Fees - Waste Mgmt/S	74,661.12	82,000.00	82,000.00	100.00
001 000 000 321 91 46 00	Franchise Fees - Comcast/Cabl	18,496.77	18,500.00	18,500.00	100.00
	SUBTOTAL BUSINESS LICENSES	110,288.16	118,925.76	117,850.00	
NON-BUSINESS LICENSE & PERMITS					
001 000 000 322 10 01 00	Building Permits	6,922.25	80,000.00	43,000.00	53.75
001 000 000 322 10 02 00	Plumbing Permits	420.00	3,000.00	800.00	26.67
001 000 000 322 10 03 00	Mechanical Permits	892.16	1,601.20	1,600.00	99.93
001 000 000 322 10 04 00	Fence Permits	181.60	300.00	278.00	92.67
001 000 000 322 10 05 00	Demolition Permits	300.00	674.22	200.00	29.66
001 000 000 322 12 00 00	Sign Permits	600.00	1,400.00	600.00	42.86
001 000 000 322 14 00 00	Clear/Fill/Grade Permits	.00	500.00	430.00	86.00
001 000 000 322 15 02 00	Special Use Permit	525.00	1,100.00	1,000.00	90.91
001 000 000 322 30 00 00	Animal Licenses	30.00	30.00	40.00	133.33
001 000 000 322 40 01 00	Street Use Permit	.00	200.00	.00	.00
001 000 000 322 40 02 00	ROW Construction Permits	6,875.18	4,426.35	2,250.00	50.83
	SUBTOTAL NON-BUSINESS PERMITS	16,746.19	93,231.77	50,198.00	
INTERFUND LICENSES & PERMITS					
001 000 000 329 15 00 00	Interfund Planning Permit	26,061.40	1,200.00	1,200.00	100.00
	SUBTOTAL LICENSE/PERMITS (32x)	153,095.75	213,357.53	169,248.00	
INTERGOVERNMENTL REVENUE (33x)					
001 000 000 333 01 86 00	FEMA 06 Storm Damage Assistnc	18,208.31	2,233.48	.00	.00
STATE GRANTS					
001 000 000 334 01 86 00	SOW 06 Storm Damage Assistanc	3,034.72	.00	.00	.00
001 000 000 334 04 24 00	CTED Grant - Comp Plan Update	.00	.00	10,000.00	.00
001 000 000 334 07 02 00	AWC Loss Control Grant (Parks	1,000.00	500.00	.00	.00
	SUBTOTAL STATE GRANTS	22,243.03	2,733.48	10,000.00	
STATE ENTITLEMENTS/IN-LIEU TAX					
001 000 000 336 06 21 00	Crim Just: Crime Vic/Pop.	1,000.00	1,000.00	1,000.00	100.00
001 000 000 336 06 25 00	Criminal Justice - CTED#4	2,525.59	2,555.62	2,500.00	97.82
001 000 000 336 06 26 00	Criminal Justice Spcl Program	1,464.06	1,471.22	1,500.00	101.96
001 000 000 336 06 51 00	DUI-Cities	439.09	344.28	350.00	101.66
001 000 000 336 06 94 00	Liquor Excise Tax	8,656.18	9,000.00	9,600.00	106.67
001 000 000 336 06 95 00	Liquor Board Profits	13,899.00	12,931.94	14,000.00	108.26
	SUBTOTAL STATE ENTITLMNTS/TAXES	27,983.92	27,303.06	28,950.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
INTERLOCAL GRANTS					
001 000 000 337 07 02 00	KC LHWMP - SRCE Grant	.00	5,301.16	1,905.00	35.94
001 000 000 337 07 03 00	KC WR/R - SRCE Grant	.00	9,361.71	7,000.00	74.77
001 000 000 337 07 04 00	KC 4 Culture Grant	.00	4,000.00	5,000.00	125.00
001 000 000 337 07 05 00	KC \$10K Emergency Ops Grant	.00	10,000.00	.00	.00
	SUBTOTAL INTERLOCAL GRANTS	.00	28,662.87	13,905.00	
	SUBTOTAL INTERGOV REV. (33x)	50,226.95	58,699.41	52,855.00	
CHARGES FOR GOODS/SVCS (34x)					
GENERAL GOVERNMENT					
001 000 000 341 43 00 00	NSF Fees	25.00	.00	.00	.00
001 000 000 341 50 00 00	Sales of Maps/Publications	95.64	100.00	100.00	100.00
001 000 000 341 69 01 00	Photo Copy Services	6.00	65.00	25.00	38.46
	SUBTOTAL GEN. GOV. SERVICES	126.64	165.00	125.00	
SECURITY OF PERSONS & PROPERTY					
001 000 000 342 40 00 01	Misc Inspection Service Fees	.00	175.00	50.00	28.57
001 000 000 342 40 00 02	Change of Use Fees	.00	50.00	50.00	100.00
	SUBTOTAL SECURITY SERVICES	.00	225.00	100.00	
ENGINEERING SERVICES					
001 000 000 343 20 00 00	Development Cost Recovery	12,740.95	127,797.40	89,000.00	69.64
001 000 000 343 20 01 00	Drainage Plan Review	180.00	876.00	900.00	102.74
001 000 000 343 40 02 00	Water Availability/Declinatio	150.00	750.00	200.00	26.67
001 000 000 343 70 03 00	Spring Clean Up - SRCE Fees	.00	4,876.00	4,500.00	92.29
	SUBTOTAL ENG/UTILITY SERVICES	13,070.95	134,299.40	94,600.00	
ECONOMIC ENVIRONMENT					
001 000 000 345 81 01 00	Rezone & Zoning Amendment	.00	1,300.00	.00	.00
001 000 000 345 81 03 00	Plat/Subdivision Fees	6,050.00	1,500.00	700.00	46.67
001 000 000 345 81 05 00	Site Plan Review	2,500.00	2,500.00	2,500.00	100.00
001 000 000 345 83 00 00	Plan Check Fees - Bldg Permit	2,912.78	55,000.00	27,950.00	50.82
001 000 000 345 83 01 00	Design Review - Minor	20.00	40.00	40.00	100.00
001 000 000 345 83 02 00	Design Review - Major	400.00	400.00	400.00	100.00
001 000 000 345 85 02 00	School Mitigation Admin Fees	.00	65.00	65.00	100.00
001 000 000 345 86 00 00	SEPA/Environmental Review Fee	800.00	800.00	800.00	100.00
	SUBTOTAL DEVELOPMENT SERVICES	12,682.78	61,605.00	32,455.00	
	SUBTOTAL SERVICE CHARGES (34x)	25,880.37	196,294.40	127,280.00	
FINES & FORFEITS (35x)					
001 000 000 357 30 00 00	District Court Fees	406.19-	52.81	.00	.00
	SUBTOTAL FINES/FORFEITS (35x)	406.19-	52.81	.00	
MISCELLANEOUS REVENUES (36x)					
INTEREST & OTHER EARNINGS					
001 000 000 361 11 00 00	Investment Interest	12,236.27	6,980.44	5,000.00	71.63
001 000 000 361 40 00 00	Interest/sales tax	2,039.80	1,500.00	1,500.00	100.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
001 000 000 361 90 00 00	Late Charge/penalties	2.86	.00	.00	.00
	SUBTOTAL INTEREST & OTHER	14,278.93	8,480.44	6,500.00	
	RENTS, LEASES & CONCESSIONS				
001 000 000 362 50 01 00	Tribe Lease Income	5,200.00	1,200.00	.00	.00
001 000 000 362 50 02 00	Clearwire Lease Income	7,200.00	7,200.00	7,200.00	100.00
	SUBTOTAL RENTS & CONCESSIONS	12,400.00	8,400.00	7,200.00	
	PRIVATE DONATION/CONTRIBUTIONS				
001 000 000 367 11 00 01	D.A.R.E. Donation from PTSA	1,552.29	750.00	750.00	100.00
001 000 000 367 11 00 02	Prvt Donations: Holiday Deco	9,563.50	535.00	.00	.00
001 000 000 367 11 00 03	PSE Nat'l NiteOut Contributio	500.00	.00	.00	.00
001 000 000 367 11 00 04	Concert Series Donations	.00	750.00	750.00	100.00
001 000 000 369 90 00 00	Misc: Corrections & Reimburse	2,587.65	9,819.24	.00	.00
001 000 000 369 90 04 00	SVGA Dinner Reimbursement	.00	264.00	.00	.00
001 000 000 369 90 05 00	Fed Single Audit Reimbursemnt	.00	4,244.40	.00	.00
	SUBTOTAL DONATIONS & MISC	14,203.44	16,362.64	1,500.00	
	SUBTOTAL MISC REVENUE (36x)	40,882.37	33,243.08	15,200.00	
	NONREVENUES (38x)				
001 000 000 386 00 02 00	TRUST: Leasehold Excise Tax	924.48	.00	.00	.00
001 000 000 386 00 03 00	Trust: Bldg Code Fee/Surcharg	121.50	.00	.00	.00
	SUBTOTAL NON-REVENUES (38x)	1,045.98	.00	.00	
	OTHER FINANCING SOURCES (39x)				
	DISPOSITION OF CAPITAL ASSETS				
001 000 000 395 10 01 00	KC Library Site	233,764.07	.00	.00	.00
	SUBTOTAL OTHER FIN SRCS (39x)	233,764.07	.00	.00	
	MISC. & GRANT FUNDED PROJECTS				
	FOURTH OF JULY CELEBRATION				
001 000 404 367 11 01 00	Fireworks Contributions	5,000.00	4,000.00	4,000.00	100.00
	SUBTOTAL FOURTH OF JULY REV	5,000.00	4,000.00	4,000.00	
	SUBTOTAL MISC & GRANT PROJECTS	5,000.00	4,000.00	4,000.00	
	TOTAL REVENUES	1,351,706.28	1,291,464.87	1,161,083.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
GENERAL FUND 001 USES					
GENERAL FUND EXPENDITURES					
GENERAL GOVERNMENT (51x)					
LEGISLATIVE (511)					
001 000 000 511 10 31 00	Office/Operating Supplies	1,094.98	1,504.92	1,000.00	66.45
001 000 000 511 10 42 01	Communications/Postage	186.00	100.00	100.00	100.00
001 000 000 511 10 43 02	SVGA Meals	.00	400.00	400.00	100.00
001 000 000 511 20 31 00	Office/Operating Supplies	74.80	100.00	75.00	75.00
001 000 000 511 20 41 03	Prof Svc-Lobbyists	29,375.00	10,000.00	.00	.00
001 000 000 511 20 41 04	Prof Svc: Federal Lobbyists	5,437.39	.00	.00	.00
001 000 000 511 30 41 00	Legal Notices: Council	3,015.71	1,500.00	1,500.00	100.00
001 000 000 511 30 41 01	Legal Notices: Proj Specific	380.00	1,500.00	1,000.00	66.67
001 000 000 511 30 41 02	Legal Notices: Planning	2,077.40	2,000.00	2,000.00	100.00
001 000 000 511 40 43 01	Mileage/Parking	.00	.00	50.00	.00
001 000 000 511 40 43 02	Meals	604.92	750.00	200.00	26.67
001 000 000 511 40 49 00	Training/Tuition	255.00	.00	.00	.00
001 000 000 511 60 10 00	Salaries & Wages	15,000.00	14,800.00	15,000.00	101.35
001 000 000 511 60 20 00	Payroll Taxes & Benefits	1,147.56	1,132.26	1,147.56	101.35
001 000 000 511 60 49 01	Council Contingency	.00	1,000.00	.00	.00
001 000 000 511 70 51 00	Election Expenses	2,189.96	3,000.00	3,000.00	100.00
	SUBTOTAL LEGISLATIVE (511)	60,838.72	37,787.18	25,472.56	
EXECUTIVE (513)					
001 000 000 513 10 10 00	Salaries & Wages	38,345.62	43,775.16	55,576.74	126.96
001 000 000 513 10 20 00	Payroll Taxes & Benefits	11,857.10	12,626.47	16,945.23	134.20
001 000 000 513 10 20 01	Retirement Plan Admin Fees	250.00	500.00	500.00	100.00
001 000 000 513 10 31 00	Office/Operating Supplies	201.99	100.00	100.00	100.00
001 000 000 513 10 41 00	Prof Svc: Economic Developmnt	102.00	.00	5,000.00	.00
001 000 000 513 10 43 01	Mileage/Parking	1,051.98	106.00	.00	.00
001 000 000 513 10 43 02	Meals	310.87	300.00	50.00	16.67
001 000 000 513 10 43 03	Lodging	786.20	188.57	200.00	106.06
001 000 000 513 10 49 00	Dues/Fees	.00	150.00	150.00	100.00
001 000 000 513 40 49 00	Training/Tuition	320.00	280.00	250.00	89.29
	SUBTOTAL EXECUTIVE (513)	53,225.76	58,026.20	78,771.97	
FINANCE & RECORDS SVCS (514)					
FINANCIAL ADMIN (514.10)					
001 000 000 514 10 41 00	Bank Fees	166.52	300.00	300.00	100.00
001 000 000 514 10 41 01	ASP Annual Maintenance	1,990.00	1,520.00	2,000.00	131.58
FINANCIAL SERVICES (514.20)					
001 000 000 514 20 10 00	Salaries & Wages	36,111.74	34,416.89	36,408.75	105.79
001 000 000 514 20 20 00	Payroll Taxes & Benefits	16,471.38	14,862.79	16,070.77	108.13
001 000 000 514 20 31 00	Office/Operating Supplies	925.93	1,000.00	1,000.00	100.00
001 000 000 514 20 35 00	Small Tools & Equipment	314.23	250.00	250.00	100.00
001 000 000 514 20 41 00	Prof Svc-Financial Service	3,087.00	6,000.00	6,000.00	100.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
001 000 000 514 20 49 00	Dues & Subscriptions	105.00	115.00	115.00	100.00
	BUDGET-ACCNTNG-AUDIT (514.23)				
001 000 000 514 23 51 00	State Audit	28,842.87	28,500.00	.00	.00
	RECORDS SERVICES (514.30)				
001 000 000 514 30 10 00	Salaries & Wages	27,296.91	48,230.15	49,556.30	102.75
001 000 000 514 30 20 00	Payroll Taxes & Benefits	13,109.06	21,006.51	23,060.02	109.78
001 000 000 514 30 31 00	Office/Operating Supplies	537.22	300.00	300.00	100.00
001 000 000 514 30 41 00	Professional Services	.00	200.00	200.00	100.00
001 000 000 514 30 49 00	Dues & Subscriptions	40.00	40.00	40.00	100.00
	TRAINING - FINANCE & RECORDS				
001 000 000 514 40 43 01	Mileage/Parking	26.97	100.00	50.00	50.00
001 000 000 514 40 43 02	Meals	17.33	50.00	.00	.00
001 000 000 514 40 43 03	Lodging	91.02	300.00	.00	.00
001 000 000 514 40 49 00	Training/Tuition	155.00	300.00	.00	.00
	SUBTOTAL FINANCE&RECORDS (514)	129,288.18	157,491.34	135,350.84	
	LEGAL (515)				
001 000 000 515 10 41 02	Legal Fees - City Attorney	47,172.10	27,000.00	30,000.00	111.11
001 000 000 515 10 41 03	Legal Fees - General Planning	13,172.70	14,868.00	10,000.00	67.26
001 000 000 515 10 41 04	Legal Fees - Proj Spec Plan'g	3,815.28	2,000.00	4,000.00	200.00
001 000 000 515 21 41 02	Legal Fees - Prosecutor	11,209.60	13,000.00	13,000.00	100.00
001 000 000 515 21 41 03	Legal Fees - DV Advocate	4,111.88	4,000.00	2,000.00	50.00
001 000 000 515 21 41 04	Legal Fees - Public Defender	4,460.00	7,000.00	11,000.00	157.14
	SUBTOTAL LEGAL (515)	83,941.56	67,868.00	70,000.00	
	CENTRAL SERVICES (518)				
001 000 000 518 10 31 00	Office/Operating Supplies	6,902.71	6,500.00	6,000.00	92.31
001 000 000 518 10 35 00	Small Tools & Equipment	276.44	300.00	300.00	100.00
001 000 000 518 10 41 04	Computer Network Support	12,115.58	10,000.00	10,000.00	100.00
001 000 000 518 10 41 05	Custodial Services	2,841.45	4,728.60	5,000.00	105.74
001 000 000 518 10 42 01	Communications: Postage	2,728.39	3,000.00	4,500.00	150.00
001 000 000 518 10 42 02	Communications: Telephone	2,451.62	2,987.28	3,000.00	100.43
001 000 000 518 10 42 03	Communications: Cellular	693.91	1,000.00	1,000.00	100.00
001 000 000 518 10 42 04	Communications: I-NET,WAN,Web	3,280.78	3,500.00	3,500.00	100.00
001 000 000 518 10 44 01	Printing & Advertising	1,191.68	2,000.00	2,000.00	100.00
001 000 000 518 10 45 00	Rentals	37.20	.00	.00	.00
001 000 000 518 10 45 01	Postage Meter	1,760.76	1,770.00	.00	.00
001 000 000 518 10 46 00	Liability Insurance	15,096.50	10,854.32	15,000.00	138.19
001 000 000 518 10 47 01	Utilities: Water	814.54	750.00	750.00	100.00
001 000 000 518 10 47 02	Utilites: Electric	1,299.06	2,125.52	2,500.00	117.62
001 000 000 518 10 47 03	Utilities: Natural Gas	548.21	1,100.00	1,100.00	100.00
001 000 000 518 10 47 04	Utilities: Sewer	.00	1,000.00	1,000.00	100.00
001 000 000 518 10 48 00	Repairs & Maintenance	883.18	1,500.00	1,500.00	100.00
001 000 000 518 10 48 02	'06 Wind Storm Clean Up/Repai	19,805.40	.00	.00	.00
001 000 000 518 10 49 00	Miscellaneous	280.17	.00	200.00	.00
001 000 000 518 10 53 01	Property Tax	135.37	94.78	135.37	142.83
001 000 000 518 10 64 01	Furniture & Fixtures	640.19	750.00	500.00	66.67
001 000 000 518 10 64 02	Computer Hardware & Software	586.69	500.00	500.00	100.00
001 000 000 518 10 64 03	Generator Grant	.00	5,156.44	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
001 000 000 518 20 61 00	Land Aquisition/Related Exps'	2,800.00	1,500.00	2,500.00	166.67
001 000 000 518 30 10 00	Salaries & Wages	521.91	.00	.00	.00
001 000 000 518 30 20 00	Payroll Taxes & Benefits	55.07	.00	.00	.00
001 000 000 518 30 31 00	Supplies-Janitorial	389.28	400.00	400.00	100.00
	SUBTOTAL CENTRAL SVCS (518)	78,136.09	61,516.94	61,385.37	
	OTHER GENERAL GOVERNMENT (519)				
001 000 000 519 17 41 00	CMC Codification	6,325.11	6,000.00	5,000.00	83.33
001 000 000 519 90 49 00	Miscellaneous Dues & Fees	3,651.81	3,475.22	3,500.00	100.71
001 000 000 519 90 49 01	Refund License/Regstrtn Fees	20.00	48.03	.00	.00
	SUBTOTAL OTHER GEN GOV (519)	9,996.92	9,523.25	8,500.00	
	TOTAL GENERAL GOVERNMENT (51x)	415,427.23	392,212.91	379,480.74	
	PUBLIC SAFETY (52x)				
	LAW ENFORCEMENT (521)				
	LAW ENFORCEMENT ADMIN (521.10)				
001 000 000 521 10 51 02	Contracted Police Services	410,342.43	462,681.00	488,188.00	105.51
	POLICE OPERATIONS (521.20)				
001 000 000 521 20 42 01	Communications: Postage	5.00	.00	.00	.00
001 000 000 521 20 42 02	Communications: Telephone	650.78	400.00	400.00	100.00
001 000 000 521 20 42 04	Communications: I-NET,WAN,Web	2,250.00	2,600.00	2,600.00	100.00
	SPECIAL UNITS (521.23)				
001 000 000 521 30 31 01	D.A.R.E. Program	1,552.29	1,500.00	750.00	50.00
	LAW ENFRMNT-TRAINING (521.40)				
	LAW ENF. - FACILITIES (521.50)				
001 000 000 521 90 48 00	Vehicle Maintenance	3,375.65	3,000.00	3,000.00	100.00
001 000 000 521 90 49 00	Membership - Dues	.00	250.00	250.00	100.00
	SUBTOTAL LAW ENFORCEMENT (521)	418,176.15	470,431.00	495,188.00	
	FIRE CONTROL (522)				
001 000 000 522 30 51 01	Fire Investigation - King Co.	2,798.00	2,798.00	418.00	14.94
001 000 000 522 60 51 00	Fire Inspections - ESF&R	3,600.00	3,600.00	3,600.00	100.00
	SUBTOTAL FIRE CONTROL (522)	6,398.00	6,398.00	4,018.00	
	DETENTION / CORRECTION (523)				
001 000 000 523 60 51 00	Jail Services	6,265.91	12,950.00	12,000.00	92.66
001 000 000 523 60 51 01	Jail Services: King County	.00	.00	4,800.00	.00
	SUBTOTAL DETENT/CORRECTN (523)	6,265.91	12,950.00	16,800.00	
	PROTECTIVE INSPECTIONS (524)				
001 000 000 524 10 41 00	Prof Svc: Building Official	.00	16,000.00	30,000.00	187.50
001 000 000 524 20 51 00	Building Inspections (ILA)	6,367.80	5,802.26	.00	.00
	SUBTOTAL PROTECT INSPECTIONS	6,367.80	21,802.26	30,000.00	
	EMERGENCY PREPAREDNESS (525.6)				
001 000 000 525 60 49 00	Emergency Preparedness	1,013.20	300.00	500.00	166.67
	SUBTOTAL EMERGENCY PREPAREDNESS	1,013.20	300.00	500.00	
	TOTAL PUBLIC SAFETY (52x)	438,221.06	511,881.26	546,506.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
PHYSICAL ENVIRONMENT (53x)					
NATURAL RESOURCES (531)					
001 000 000 531 70 51 00	Pollution Control (PSCAA)	774.00	838.00	894.00	106.68
	SUBTOTAL NATRL RESOURCES (531)	774.00	838.00	894.00	
FACILITY ENGINEERING (532)					
001 000 000 532 10 10 00	Salaries & Wages	9,154.59	27,849.48	24,090.66	86.50
001 000 000 532 10 20 00	Taxes & Benefits	2,676.29	7,860.85	7,222.09	91.87
001 000 000 532 10 41 10	Prof Svc: PW Director Search	2,781.21	.00	.00	.00
001 000 000 532 10 43 01	Mileage	56.74	200.00	200.00	100.00
001 000 000 532 10 43 02	Meals	.00	75.00	75.00	100.00
001 000 000 532 10 43 03	Lodging	.00	200.00	200.00	100.00
001 000 000 532 10 49 00	Training/Tuition	.00	200.00	200.00	100.00
001 000 000 532 10 49 01	Dues/Subscriptions	.00	143.00	143.00	100.00
001 000 000 532 20 31 00	Office/Operating Supplies	.00	300.00	300.00	100.00
001 000 000 532 20 41 01	Prof Svc: General	3,788.42	2,000.00	2,000.00	100.00
001 000 000 532 20 41 02	Prof Svc: Tolt Levee	3,290.38	.00	.00	.00
	SUBTOTAL FACLTY ENGNRING (532)	21,747.63	38,828.33	34,430.75	
GARBAGE & SOLID WASTE (537)					
001 000 000 537 24 49 00	SRCE Event	9,259.92	15,510.16	11,105.00	71.60
001 000 000 537 90 10 01	Salaries & Wages - SRCE	.00	2,016.01	2,000.00	99.21
001 000 000 537 90 20 01	Payroll Taxes & Benefits -SRC	.00	291.48	300.00	102.92
	SUBTOTAL GARBAGE & SOLID WASTE	9,259.92	17,817.65	13,405.00	
	TOTAL PHYSICAL ENVIRNMNT (53x)	31,781.55	57,483.98	48,729.75	
PLANNING (558)					
PLANNING ADMIN (558.10)					
001 000 000 558 10 10 00	Salaries & Wages	53,400.48	50,158.32	53,067.45	105.80
001 000 000 558 10 20 00	Payroll Taxes & Benefits	20,388.62	17,068.15	18,953.56	111.05
001 000 000 558 10 31 00	Office/Operating Supplies	729.32	650.00	500.00	76.92
001 000 000 558 10 31 01	Reference Materials	648.23	400.00	300.00	75.00
001 000 000 558 10 41 03	Prof Svc: Design Guidelines	3,750.00	.00	.00	.00
001 000 000 558 10 41 04	Prof Svc: Comp Plan Update	.00	.00	10,000.00	.00
001 000 000 558 10 41 05	Prof Svc: Mapping	3,219.29	2,500.00	2,500.00	100.00
001 000 000 558 10 41 06	Prof Svc: Engineering	.00	2,000.00	3,000.00	150.00
001 000 000 558 10 41 07	Prof Svc: ProjSpec Engineerin	13,812.34	85,000.00	93,000.00	109.41
001 000 000 558 10 41 08	Prof Svc: Develpmnt Rvw	.00	1,000.00	1,000.00	100.00
001 000 000 558 10 41 09	Prof Svc: ProjSpec Dvlpmnt Re	.00	2,000.00	2,000.00	100.00
001 000 000 558 10 42 01	Communications: Postage	61.05	150.00	200.00	133.33
001 000 000 558 10 43 01	Mileage	.00	150.00	150.00	100.00
001 000 000 558 10 43 02	Meals	14.92	75.00	75.00	100.00
001 000 000 558 10 43 03	Lodging	.00	200.00	200.00	100.00
001 000 000 558 10 44 00	Printing	252.47	300.00	300.00	100.00
001 000 000 558 10 49 00	Dues/Subscriptions	319.00	320.00	320.00	100.00
001 000 000 558 10 49 01	Training/Tuition	440.00	500.00	500.00	100.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
001 000 000 558 10 91 00	Interfund Permitting	800.00	1,200.00	1,200.00	100.00
	SUBTOTAL ADMIN (558.10)	97,835.72	163,671.47	187,266.01	
	TOTAL PLANNING (558)	97,835.72	163,671.47	187,266.01	
	MENTAL & PHYSICAL HEALTH (56x)				
001 000 000 566 20 51 00	Alcohol Rehabilitation: KC	448.35	450.00	450.00	100.00
	TOTAL MENTAL/PHYS HEALTH (56x)	448.35	450.00	450.00	
	CULTURE AND RECREATION (57x)				
	COMMUNITY EVENTS (573)				
001 000 000 573 90 41 01	Holiday Deco/Lighting	166.00	500.00	850.00	170.00
001 000 000 573 90 41 02	Community Event Sponsorship	619.80	300.00	.00	.00
001 000 000 573 90 41 03	Citywide Yard Sale	14.33	400.00	400.00	100.00
001 000 000 573 90 41 04	Concert Series	.00	4,655.50	5,750.00	123.51
001 000 000 573 90 41 05	Holiday Street Lights - Donat	9,601.19	500.00	.00	.00
	CULTURAL/REC. FACILITIES (575)				
001 000 000 575 50 49 01	Senior Programs	1,500.00	1,500.00	.00	.00
	SUBTOTAL REC. EVENTS & FAC.	11,901.32	7,855.50	7,000.00	
	PARK FACILITIES (576)				
001 000 000 576 10 10 00	Salaries & Wages	14,267.38	7,603.75	7,399.67	97.32
001 000 000 576 10 20 00	Payroll Taxes & Benefits	5,206.27	2,489.60	3,316.65	133.22
001 000 000 576 10 20 01	Union Boot/Clothing Allowance	51.06	50.00	60.00	120.00
001 000 000 576 10 41 10	Prof Svc: PW Director Seach	1,390.60	.00	.00	.00
001 000 000 576 10 44 00	Tourism Website	.00	1,000.00	.00	.00
001 000 000 576 10 53 01	Property Tax	163.95	111.17	120.00	107.94
001 000 000 576 66 41 00	Prof Svc-Sanican	2,852.98	2,900.00	1,450.00	50.00
001 000 000 576 80 31 00	Operating Supplies	66.06	200.75	500.00	249.07
001 000 000 576 80 32 00	Fuel	333.64	400.00	400.00	100.00
001 000 000 576 80 35 00	Small Tools & Equipment	.00	1,000.00	1,750.00	175.00
001 000 000 576 80 47 01	Utilities: Water	128.68	200.00	200.00	100.00
001 000 000 576 80 47 02	Utilites: Electric	1,053.57	1,300.00	1,500.00	115.38
001 000 000 576 80 47 04	Utilities: Sewer	.00	500.00	500.00	100.00
001 000 000 576 80 48 00	Repairs/Maintenance-Facilitie	630.09	1,000.00	100.00	10.00
001 000 000 576 80 48 01	Repairs/Maintenance-Equipment	396.89	500.00	100.00	20.00
001 000 000 576 80 48 03	Tennis Court Resurfacing Gran	.00	5,000.00	.00	.00
001 000 000 576 80 48 04	AWC Parks Grant	1,002.20	500.00	.00	.00
001 000 000 576 80 49 00	Miscellaneous	500.00	.00	.00	.00
	SUBTOTAL PARK FACILITIES (576)	28,043.37	24,755.27	17,396.32	
	TOTAL CULTURE & RECREATN (57x)	39,944.69	32,610.77	24,396.32	
	NON-EXPENDITURES (58x)				
001 000 000 586 19 52 01	Bldg Permit Surchrg Remittanc	121.50	.00	.00	.00
001 000 000 586 19 52 02	Leasehold Excise Tax Remittan	924.48	.00	.00	.00
	TOTAL NON-EXPENDITURES (58x)	1,045.98	.00	.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
DEBT SERVICE & OTHR USES (59x)					
TRANSFERS - OUT (597)					
001 000 000 597 18 94 01	Transfer-Out: Equipment 107	2,400.00	2,400.00	5,500.00	229.17
001 000 000 597 19 94 17	Transfer-Out: Capital Imp 30	6,600.00	.00	.00	.00
001 000 000 597 19 99 22	Trnsfr Out: 201 Debt Service	122,000.00	.00	.00	.00
001 000 000 597 19 99 23	Trnsfr Out: to 301 (Library)	120,000.00	.00	.00	.00
	TOTAL TRANSFERS-OUT (597)	251,000.00	2,400.00	5,500.00	
	TOTAL DEBT SVC & OTHER (59x)	251,000.00	2,400.00	5,500.00	
GRANT & SPECIAL PROJECTS					
FOURTH OF JULY CELEBRATION					
001 000 404 511 30 41 00	Legal Notices - Fourth of Jul	66.50	52.25	75.00	143.54
001 000 404 521 10 41 03	Prof Svcs - Police OT	4,539.08	4,535.17	5,000.00	110.25
001 000 404 573 30 31 00	Operating Supplies - July 4th	324.08	335.27	.00	.00
001 000 404 573 90 41 00	Fireworks Display	6,000.00	6,000.00	6,000.00	100.00
001 000 404 573 90 45 00	4th of July Rentals	140.86	.00	.00	.00
	SUBTOTAL FOURTH OF JULY CELEB.	11,070.52	10,922.69	11,075.00	
	TOTAL APPROPRIATED USES	1,286,755.21	1,171,633.08	1,203,403.82	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
STREET FUND 101					
STREET FUND REVENUES					
TAXES					
101 000 000 311 10 00 00	Real/Personal Property Taxes	87,818.97	90,000.00	98,500.00	109.44
	TOTAL TAXES	87,818.97	90,000.00	98,500.00	
INTERGOVERNMENTAL REVENUE					
101 000 000 334 07 02 00	AWC Traffic Sign Upgrade Gran	.00	500.00	.00	.00
101 000 000 336 00 87 00	MV Fuels Tax - Street	46,037.90	46,000.00	45,000.00	97.83
	TOTAL INTERGOVERNMENTAL REVENUE	46,037.90	46,500.00	45,000.00	
MISCELLANEOUS REVENUE					
101 000 000 361 11 00 00	Investment Interest	1,000.17	521.46	500.00	95.88
	TOTAL MISCELLANEOUS REVENUE	1,000.17	521.46	500.00	
	TOTAL REVENUES	134,856.54	137,021.46	144,000.00	

STREET FUND EXPENDITURES					
101 000 000 525 60 49 00	Emergncy Radio Service Fee	498.78	500.00	500.00	100.00
ROAD & STREET PRESERVATION					
101 000 000 541 30 63 00	Street Overlays	5,098.80	.00	.00	.00
	SUBTOTAL STREET PRESERVATION	5,597.58	500.00	500.00	
STREET MAINTENANCE (542.xx)					
101 000 000 542 10 41 01	Engineering	515.30	.00	.00	.00
101 000 000 542 30 31 00	Operating Supplies	1,385.76	4,000.00	3,000.00	75.00
101 000 000 542 30 32 00	Fuel	1,234.57	1,633.62	1,600.00	97.94
101 000 000 542 30 35 00	Small Tools & Equipment	.00	500.00	2,500.00	500.00
101 000 000 542 30 35 01	Equipment-Personal Safety	.00	300.00	300.00	100.00
101 000 000 542 40 31 00	Op Supplies-Storm Drainage	.00	500.00	500.00	100.00
101 000 000 542 40 48 00	Storm Drainage Maintenance Sv	.00	2,000.00	3,000.00	150.00
101 000 000 542 61 31 00	Sidewalk Repair - Materials	401.45	1,000.00	1,000.00	100.00
101 000 000 542 63 47 00	Street Lighting	16,218.01	17,000.00	19,000.00	111.76
101 000 000 542 64 48 00	Traffic Control Devices	849.38	300.00	300.00	100.00
101 000 000 542 64 63 00	Traffic Control Devices	212.45	700.00	700.00	100.00
101 000 000 542 64 63 01	AWC Traffic Signage Grant	.00	500.00	.00	.00
101 000 000 542 67 41 00	Street Cleaning	5,701.45	7,500.00	7,500.00	100.00
101 000 000 542 90 10 00	Salaries & Wages	38,038.15	30,415.58	29,598.68	97.31
101 000 000 542 90 20 00	Payroll Taxes & Benefits	13,835.29	9,960.47	13,266.58	133.19
101 000 000 542 90 20 01	Union Boot/Clothing Allow	192.70	125.00	125.00	100.00
	SUBTOTAL STREET MAINT (542.xx)	84,182.09	76,934.67	82,890.26	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
STREET ADMINISTRATION (543.xx)					
101 000 000 543 10 10 00	Salaries & Wages	20,044.11	22,721.49	28,447.19	125.20
101 000 000 543 10 20 00	Payroll Taxes & Benefits	7,083.78	7,031.49	9,200.25	130.84
101 000 000 543 10 20 01	Union Boot/Clothing Allowance	.00	49.14	50.00	101.75
101 000 000 543 10 41 00	Professional Services	.00	245.00	.00	.00
101 000 000 543 10 41 01	Prof Svc-Engineering	.00	2,000.00	2,000.00	100.00
101 000 000 543 10 41 02	Prof Svc-Legal	.00	1,500.00	1,000.00	66.67
101 000 000 543 10 41 04	Computer Network Support	3,159.04	2,700.00	2,700.00	100.00
101 000 000 543 10 41 05	Prof Svc: Lobbyists	.00	7,500.00	5,000.00	66.67
101 000 000 543 10 41 06	Prof Svc - Traffic Study	.00	.00	9,000.00	.00
101 000 000 543 10 41 10	Prof Svc: PW Director Search	1,622.37	.00	.00	.00
101 000 000 543 10 53 01	Property Tax	28.75	42.89	50.00	116.58
101 000 000 543 30 31 00	Office Supplies	103.59	100.00	100.00	100.00
101 000 000 543 30 35 00	Small Tools & Equipment	95.04	200.00	200.00	100.00
101 000 000 543 30 42 01	Communications/Postage	49.68	100.00	600.00	600.00
101 000 000 543 30 42 02	Communications/Telephone	353.30	804.24	800.00	99.47
101 000 000 543 30 42 03	Communications/Cellular Phone	155.89	348.78	350.00	100.35
101 000 000 543 30 42 04	Communications: INET/WEB	305.75	596.72	500.00	83.79
101 000 000 543 30 43 00	Travel/Mileage	8.73	100.00	100.00	100.00
101 000 000 543 30 45 01	Postage Meter Lease	528.24	528.24	.00	.00
101 000 000 543 30 46 00	Liability Insurance	7,246.32	2,570.76	3,000.00	116.70
101 000 000 543 30 49 00	Training/Tuition	.00	300.00	500.00	166.67
101 000 000 543 50 31 00	Shop Facility Maint Supplies	63.14	125.00	125.00	100.00
101 000 000 543 50 47 01	Shop Utilities - Water	144.47	250.36	200.00	79.88
101 000 000 543 50 47 02	Shop Utilities - Electric	670.62	693.02	700.00	101.01
101 000 000 543 50 47 03	Utilities - Natural Gas/Propa	100.25	215.42	200.00	92.84
101 000 000 543 50 47 04	Utilities: Sewer	.00	750.00	750.00	100.00
101 000 000 543 50 48 00	Shop Facility Repairs & Maint	247.93	250.00	250.00	100.00
	SUBTOTAL STREET ADMIN (543.xx)	42,011.00	51,722.55	65,822.44	
ROAD & STREET OPERATIONS					
101 000 000 544 40 41 03	Prof Svc: Civil Design Stndrd	11,604.46	.00	.00	.00
101 000 000 544 40 51 00	Prof Svc: STIP	6,270.04	228.00	.00	.00
101 000 000 544 70 31 00	Street Beautification-Supplie	841.90	1,000.00	1,000.00	100.00
PUBLIC WORKS VEHICLES & EQUIP.					
101 000 000 548 68 45 00	Rentals	334.77	550.00	550.00	100.00
101 000 000 548 90 48 00	Vehicle Repair & Maintenance	751.42	1,500.00	2,000.00	133.33
	SUBTOTAL PW VEHICLES & EQUIP.	19,802.59	3,278.00	3,550.00	
	TOTAL ACTUAL EXPENDITURES	146,015.68	131,935.22	152,262.70	
OTHER FINANCING USES					
101 000 000 595 70 63 01	Tolt Ave Landscape/Strt Furn	.00	3,106.46	500.00	16.10
101 000 000 597 18 94 03	Transfer-Out: Equipment 107	.00	2,000.00	2,000.00	100.00
	TOTAL OTHER FIN USES	.00	5,106.46	2,500.00	
	TOTAL APPROPRIATED USES	146,015.68	137,041.68	154,762.70	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
CONTINGENCY FUND 105					
CONTINGENCY FUND REVENUES					
	MISCELLANEOUS REVENUE				
105 000 000 361 11 00 00	Investment Interest	3,861.18	2,207.76	2,000.00	90.59
	TOTAL MISCELLANEOUS REVENUE	3,861.18	2,207.76	2,000.00	
	TOTAL REVENUES	3,861.18	2,207.76	2,000.00	

CONTINGENCY FUND EXPENDITURES					
	OTHER FINANCING USES				
105 000 000 597 19 99 21	Transfer Out: to 107	26,995.00	.00	.00	.00
	TOTAL OTHER FIN USES	26,995.00	.00	.00	
	TOTAL APPROPRIATED USES	26,995.00	.00	.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
CEMETERY FUND 106					
CEMETERY FUND REVENUES					
CHARGES FOR SERVICES					
106 000 000 343 60 01 00	Cemetery Fees - Grave O/C	3,505.00	6,000.00	5,500.00	91.67
106 000 000 343 60 03 00	Services - Marker Setting	1,260.80	550.00	550.00	100.00
106 000 000 343 60 04 00	Sales of Plots and Niches	.00	7,200.00	2,500.00	34.72
106 000 000 343 60 05 00	Marker/Monument Sales	2,450.91	2,807.98	2,000.00	71.23
	TOTAL CHARGES FOR SERVICES	7,216.71	16,557.98	10,550.00	
NON REVENUES					
106 000 000 386 00 06 00	Sales Tax Received	244.03	250.00	250.00	100.00
	TOTAL NON REVENUES	244.03	250.00	250.00	
106 000 000 397 89 99 18	Transfer-In: Perpet'l Care 60	.00	1,200.00	1,200.00	100.00
106 000 000 397 89 99 25	Trans-In: from 601 (Mower)	.00	3,500.00	.00	.00
	TOTAL OTHER FIN SOURCES	.00	4,700.00	1,200.00	
	TOTAL REVENUES	11,122.46	21,507.98	12,000.00	

CEMETERY FUND EXPENDITURES					
106 000 000 536 10 10 00	Salaries & Wages	326.24	372.42	401.60	107.84
106 000 000 536 10 20 00	Payroll Taxes & Benefits	168.33	173.69	191.63	110.33
106 000 000 536 10 53 01	Property Tax	19.86	12.39	20.00	161.42
	SUBTOTAL CEMTRY ADMIN (536.10)	514.43	558.50	613.23	
106 000 000 536 20 20 01	Union Boot/Clothing Allowance	.00	20.00	20.00	100.00
106 000 000 536 20 31 00	Operating Supplies	35.22	54.69	50.00	91.42
106 000 000 536 20 41 01	Prof Svcs - Plot O/C & Marker	4,310.00	8,500.00	5,650.00	66.47
106 000 000 536 20 53 00	Excise Taxes (WA State)	113.17	200.00	150.00	75.00
	SUBTOTAL CEMETRY SVCS (536.20)	4,458.39	8,774.69	5,870.00	
106 000 000 536 50 10 00	Salaries & Wages	543.38	492.63	537.09	109.03
106 000 000 536 50 20 00	Payroll Taxes & Benefits	197.62	167.69	228.69	136.38
106 000 000 536 50 40 00	Grounds Maintenance	1,729.32	2,500.00	2,500.00	100.00
106 000 000 536 50 48 02	Repairs & Maintenance	139.44	225.00	225.00	100.00
106 000 000 536 50 64 01	Mower Purchase	.00	3,166.86	.00	.00
	SUBTOTAL FACILITIES (536.50)	2,609.76	6,552.18	3,490.78	
	TOTAL ACTUAL EXPENDITURES	7,582.58	15,885.37	9,974.01	
106 000 000 586 00 06 00	Sales Tax Remitted	192.09	309.06	200.00	64.71
	TOTAL NON EXPEDITURES	192.09	309.06	200.00	
	TOTAL APPROPRIATED USES	7,774.67	16,194.43	10,174.01	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
EQUIPMENT REPLACEMENT FUND 107					
EQUIPMENT REPLACEMENT FUND REVENUES					
MISCELLANEOUS REVENUE					
107 000 000 361 11 00 00	Investment Interest	1,482.57	2,000.00	750.00	37.50
107 000 000 369 10 00 01	Surplus PD Equipment	434.00	750.00	.00	.00
107 000 000 369 10 00 02	Sale of Surplus PW Equipment	.00	3,000.00	.00	.00
	TOTAL MISCELLANEOUS REVENUE	1,916.57	5,750.00	750.00	
	TOTAL ACTUAL REVENUE	1,916.57	5,750.00	750.00	
OTHER FINANCING SOURCES					
107 000 000 397 18 94 01	Transfer-In: General Fund 001	2,400.00	2,400.00	5,500.00	229.17
107 000 000 397 18 94 03	Transfer-In: Street 101	.00	2,000.00	2,000.00	100.00
107 000 000 397 18 94 06	Transfer-In: Water/Sewer 401	.00	2,400.00	10,000.00	416.67
107 000 000 397 19 99 21	Transfer In: from 105	26,995.00	.00	.00	.00
	TOTAL OTHER FIN SOURCES	29,395.00	6,800.00	17,500.00	
	TOTAL REVENUES	31,311.57	12,550.00	18,250.00	
EQUIPMENT FUND EXPENDITURES					
107 000 000 518 90 64 00	Equipment - General Services	1,077.23	.00	15,000.00	.00
107 000 000 518 90 64 01	Computer Hardware	.00	4,000.00	8,195.63	204.89
107 000 000 518 90 64 02	Computer Software	.00	1,400.00	.00	.00
107 000 000 518 90 64 03	City Hall Generator Install	.00	15,000.00	.00	.00
107 000 000 521 20 64 01	Police Vehicle Acquisition	10,437.05	8,400.00	16,800.00	200.00
107 000 000 534 10 64 00	Equipment - Water/Sewer	228.71	18,598.61	.00	.00
	TOTAL ACTUAL EXPENDIURES	11,742.99	47,398.61	39,995.63	
	TOTAL APPROPRIATED USES	11,742.99	47,398.61	39,995.63	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
PARKS DEVELOPMENT FUND 108					
PARKS DEVELOPMENT FUND REVENUES					
TAX REVENUES (31X)					
REAL & PERSONAL PROPERTY TAXES					
108 000 000 311 10 02 00	KC Parks Prop 2 Levy Proceeds	.00	3,279.00	3,443.00	105.00
	SUBTOTAL PROPERTY TAXES	.00	3,279.00	3,443.00	
	SUBTOTAL TAX REVENUES (31X)	.00	3,279.00	3,443.00	
INTERGOVERNMENTAL REVENUE					
108 000 000 331 10 70 01	USDA Farmer's Mkt Grant 2008	.00	.00	48,235.00	.00
108 000 000 334 04 25 00	CTED Grant - Parks Master Pla	.00	55,000.00	20,000.00	36.36
108 000 000 337 07 01 00	KC Farmer's Market Grant	.00	.00	10,000.00	.00
	TOTAL INTERGOV. REVENUE	.00	55,000.00	78,235.00	
	TOTAL CHARGES FOR SERVICES	.00	58,279.00	81,678.00	
MISCELLANEOUS REVENUES					
108 000 000 361 11 00 00	Investment Interest	68.31	133.82	100.00	74.73
108 000 000 367 11 00 01	Sno Valley Tilth Frm Mkt Dont	.00	.00	5,000.00	.00
	SUBTOTAL MISC. REVENUES	68.31	133.82	5,100.00	
NONREVENUES					
108 000 000 397 76 94 26	Trans-In: from 406 Landfill	.00	5,000.00	15,000.00	300.00
	SUBTOTAL NONREVENUES	.00	5,000.00	15,000.00	
	TOTAL REVENUES	4,715.30	63,412.82	101,778.00	
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PARKS DEVELOPMENT FUND EXPENDITURES					
108 000 000 576 10 41 04	Parks Master Plan	.00	55,000.00	20,000.00	36.36
108 000 000 576 80 63 01	Tolt Commons Redevelopment	.00	1,500.00	.00	.00
108 000 000 594 44 63 01	Way Finding Signage - Trails	.00	.00	4,000.00	.00
108 000 000 594 76 62 01	Farmers Mkt Shelter Design	.00	.00	19,000.00	.00
108 000 000 594 76 62 02	Farmers Mkt Shelter Construct	.00	.00	64,235.00	.00
	TOTAL APPROPRIATED USES	.00	56,500.00	107,235.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
TRAFFIC IMPACT FEE FUND 109					
TRAFFIC IMPACT FEE FUND REVENUES					
109 000 000 345 85 00 01	Traffic Impact Fees	1,843.00	6,056.00	7,710.00	127.31
109 000 000 361 11 00 00	Investment Interest	47.67	122.72	150.00	122.23
	TOTAL REVENUES	1,890.67	6,178.72	7,860.00	

TRAFFIC IMPACT FEE FUND EXPENDITURES					
109 000 000 543 10 41 06	Prof Svc - Traffic Study	.00	.00	6,000.00	.00
	TOTAL APPROPRIATED USES	.00	.00	6,000.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
LTGO BOND REDEMPTION FUND 201					
LTGO BOND REDEMPTION FUND REVENUES					
MISCELLANEOUS REVENUE (36x)					
201 000 000 361 11 00 00	Investment Interest	658.25	1,000.00	800.00	80.00
201 000 000 361 51 02 00	Sewer Fac Site Sale Penalties	2,329.34	.00	.00	.00
201 000 000 361 55 02 00	Sewer Fac Site Sale Interest	7,191.15	.00	.00	.00
	TOTAL MISCELLANEOUS REVENUE	10,178.74	1,000.00	800.00	
OTHER FINANCING SOURCES (39x)					
201 000 000 395 10 02 00	Sewer Facility Site	227,250.00	.00	.00	.00
201 000 000 397 19 99 22	Library Site	122,000.00	.00	.00	.00
	TOTAL OTHER FINANCING SOURCES	349,250.00	.00	.00	
	TOTAL REVENUES	359,428.74	1,000.00	800.00	
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LTGO BOND REDEMPTION FUND EXPENDITURES					
201 000 000 591 34 72 00	Principal on Outstanding Bond	25,000.00	.00	30,000.00	.00
201 000 000 591 34 72 02	CARGO99 Bond Defeasance	334,610.94	.00	.00	.00
201 000 000 592 34 41 00	Annual Administrative Fee	303.50	303.50	303.50	100.00
201 000 000 592 34 41 02	CARGO99 Bond Defeasance Fees	5,300.00	.00	.00	.00
201 000 000 592 34 83 00	Interest on Outstanding Bonds	13,111.25	3,495.00	2,752.50	78.76
	TOTAL APPROPRIATED USES	378,325.69	3,798.50	33,056.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
CAPITAL IMPROVEMENT FUND 301					
CAPITAL IMPROVEMENT FUND REVENUES					
TAXES					
301 000 000 318 30 00 00	Real Estate Excise Taxes	69,578.91	11,668.42	60,000.00	514.21
	TOTAL TAXES	69,578.91	11,668.42	60,000.00	
INTERGOVERNMENTAL REVENUE					
301 000 000 334 03 82 00	*PSRC Grant (STP) Tolt Ped Im	.00	53,478.00	.00	.00
301 000 000 334 03 84 00	TIB Grant: Tolt ADA Improvemn	.00	145,000.00	.00	.00
301 000 000 334 03 86 00	PSRC Grant (STP) Ent/Tolt Si	.00	50,000.00	.00	.00
301 000 000 334 03 87 00	TIB Morrison Street Grant	.00	97,600.00	.00	.00
301 000 000 334 03 88 00	TIB Blanche Street Grant	.00	695,350.00	.00	.00
301 000 000 334 03 89 01	TIB Stossel Street Grant	.00	50,000.00	800,000.00	1,600.00
301 000 000 334 03 89 03	KC Signal Grant (STPR)	.00	.00	20,000.00	.00
301 000 000 334 04 24 00	CTED Grant - Master Planning	10,000.00	.00	.00	.00
301 000 000 337 00 06 00	'06 KC CityHall Improvmnt Grn	10,000.00	.00	.00	.00
301 000 000 337 00 07 00	07 KC Economic Developmnt Grn	20,000.00	.00	.00	.00
301 000 000 337 07 01 00	RVSD In-Lieu Developmnt Cntrbt	.00	.00	16,000.00	.00
	TOTAL INTERGOVERNMENTAL REVENUE	40,000.00	1,091,428.00	836,000.00	
MISCELLANEOUS REVENUE					
301 000 000 361 11 00 00	Investment Interest	3,474.14	1,500.00	1,500.00	100.00
	TOTAL MISCELLANEOUS REVENUE	3,474.14	1,500.00	1,500.00	
	TOTAL ACTUAL REVENUE	113,053.05	1,104,596.42	897,500.00	
NON REVENUES					
301 000 000 381 10 99 41	407 Interfund Loan 2008	.00	50,000.00	.00	.00
301 000 000 381 10 99 42	407 Interfund Loan 2009	.00	.00	40,000.00	.00
	TOTAL NON REVENUES	.00	50,000.00	40,000.00	
OTHER FINANCING SOURCES					
301 000 000 397 19 94 17	Transfer-In: General Fund 00	6,600.00	.00	.00	.00
301 000 000 397 19 99 23	Trnsfr In: from 001 (Library)	120,000.00	.00	.00	.00
	TOTAL OTHER FIN SOURCES	126,600.00	.00	.00	
	TOTAL REVENUES	239,653.05	1,154,596.42	937,500.00	
CAPITAL IMPROVEMENT FUND EXPENDITURES					
301 000 000 558 70 41 04	Prof Svc: Economic Feasabilit	58,592.91	3,016.88	.00	.00
301 000 000 558 80 51 01	Storefront Studio	12,945.16	.00	.00	.00
301 000 000 581 20 79 41	IFL: 407 to 301 Principal	.00	.00	16,667.00	.00
301 000 000 581 20 82 41	IFL: 407 to 301 Interest	.00	.00	2,500.00	.00
301 000 000 594 18 62 01	Council Chmbers Sound Syst Im	.00	.00	3,000.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
301 000 000 594 18 62 07	HVAC Improvements	1,108.30	.00	.00	.00
301 000 000 594 44 63 01	Wayfinding Signage	.00	9,195.38	.00	.00
301 000 000 595 61 63 01	Tolt Ave ADA Imps -Plan/Desig	17,878.74	10,000.00	.00	.00
301 000 000 595 61 63 02	Tolt Ave ADA Imps - Construct	.00	166,750.00	.00	.00
301 000 000 595 61 63 03	Tolt Ave Ped Imprvmnt - Desig	3,692.43	498.01	.00	.00
301 000 000 595 61 63 04	Tolt Ave Ped Imprvmnt - Const	.00	61,704.00	.00	.00
301 000 000 595 61 63 05	Entwistle St Signal - Design	1,350.67	17,000.00	55,000.00	323.53
301 000 000 595 61 63 08	Blanche Street - Design	104,340.45	38,426.18	.00	.00
301 000 000 595 61 63 09	Blanche Street - Construction	.00	661,809.00	.00	.00
301 000 000 595 61 63 10	Morrison Street - Plan/Design	23,307.77	9,000.00	.00	.00
301 000 000 595 61 63 11	Morrison Street - Constructio	.00	99,000.00	.00	.00
301 000 000 595 61 63 12	Stossel Avenue - Plan/Design	2,459.36	215,521.00	.00	.00
301 000 000 595 61 63 13	Stossel Avenue - Construction	.00	.00	850,000.00	.00
301 000 000 597 35 94 18	Transfer-Out: Sewer Cap. 407	.00	5,000.00	5,000.00	100.00
	TOTAL APPROPRIATED USES	225,674.54	1,296,920.45	932,167.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
CEMETERY CAPITAL IMPROVEMENT FUND 306					
CEMETERY CAPITAL IMPROVEMENT FUND REVENUES					
306 000 000 361 11 00 00	Investment Interest	73.19	211.60	200.00	94.52
306 000 000 367 11 00 00	Private Contributions/Donatio	6,591.54	.00	.00	.00
	TOTAL REVENUES	6,664.73	211.60	200.00	
CEMETERY CAPITAL IMPROVEMENT EXPENDITURES					
NO APPROPRIATED USES					

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATERWORKS FUND 401					
WATERWORKS FUND REVENUES					
401 000 000 337 07 00 01	KC Shop Clean Up Grant (2007)	276.38	.00	.00	.00
CHARGES FOR SERVICES					
401 000 000 343 40 00 01	Water Sales	488,215.72	485,000.00	485,000.00	100.00
401 000 000 343 40 00 03	Water Meter Installation Fees	.00	9,340.68	5,000.00	53.53
401 000 000 343 40 00 04	Hydrant Use	225.00	700.00	500.00	71.43
401 000 000 343 40 00 05	Hydrant Water Sales	1,167.83	5,500.00	1,000.00	18.18
401 000 000 343 50 00 01	Sewer Charges	.00	142,000.00	278,160.00	195.89
401 000 000 343 50 00 02	KC Treatment Charges	.00	150,000.00	379,000.00	252.67
401 000 000 343 90 01 00	GFC Water (New Services)	31,437.00	20,000.00	.00	.00
401 000 000 343 90 02 00	GFC Sewer (New Services)	.00	20,000.00	.00	.00
401 000 000 343 90 03 00	Sewer GFC (Current Customers)	.00	7,292.00	.00	.00
	TOTAL CHARGES FOR SERVICES	521,321.93	839,832.68	1,148,660.00	
MISCELLANEOUS REVENUE					
401 000 000 361 11 00 00	Investment Interest	838.81	527.60	600.00	113.72
401 000 000 361 51 00 00	Late Charges	3,940.27	1,713.32	2,000.00	116.73
401 000 000 361 51 01 00	Admin Fees - DQ Notices & NSF	9,529.64	6,000.00	6,000.00	100.00
401 000 000 363 00 00 00	Insurance Recoveries	7,533.16	.00	.00	.00
401 000 000 369 90 00 00	Misc Income/Reimbursement	.00	5,729.94	.00	.00
	TOTAL MISCELLANEOUS REVENUE	21,841.88	13,970.86	8,600.00	
401 000 000 379 00 50 02	Sewer GFCs (Exst prior 7.1.08)	.00	90,610.00	177,840.00	196.27
	TOTAL ACTUAL REVENUE	543,163.81	944,413.54	1,335,100.00	
OTHER FINANCING SOURCES					
401 000 213 382 70 00 01	PWTF SS Loan Principal Repay	68,670.00	75,000.00	39,600.00	52.80
401 000 213 382 70 00 02	PWTF SS Loan Interest Repay	3,433.50	6,000.00	800.00	13.33
401 000 213 382 70 00 03	PWTF KCCC Loan Principal Repa	.00	3,000.00	5,100.00	170.00
401 000 213 382 70 00 04	PWTF KCCC Loan Interest Repay	.00	1,700.00	130.00	7.65
	SUBTOTAL OTHER FIN SOURCES	72,103.50	85,700.00	45,630.00	
	TOTAL REVENUES	615,785.96	1,030,113.54	1,380,730.00	
WATERWORKS FUND EXPENDITURES					
401 000 000 511 20 41 02	State Lobbyists	.00	20,000.00	15,000.00	75.00
401 000 000 519 90 49 01	Refund of Water Fees	145.00	232.57	.00	.00
401 000 000 525 60 49 00	Emergency Preparedness	498.78	525.00	525.00	100.00
	SUBTOTAL	643.78	20,757.57	15,525.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATER UTILITY EXPENSE (534.xx)					
WATER UTILITY ADMIN. (534.1x)					
401 000 000 534 10 10 00	Salaries & Wages	85,439.82	76,437.68	91,206.66	119.32
401 000 000 534 10 20 00	Payroll Taxes & Benefits	37,006.51	28,461.39	34,677.16	121.84
401 000 000 534 10 20 01	Union Boot/Clothing Allowance	302.81	365.00	365.00	100.00
401 000 000 534 10 31 00	Office/Operating Supplies	2,733.06	2,600.00	2,600.00	100.00
401 000 000 534 10 31 01	Reference Materials	40.50	.00	.00	.00
401 000 000 534 10 35 00	Small Tools & Equipment	78.23	100.00	100.00	100.00
401 000 000 534 10 41 00	Professional Services	49.49	1,000.00	1,000.00	100.00
401 000 000 534 10 41 02	Engineering - Water Admin	399.86	3,000.00	1,200.00	40.00
401 000 000 534 10 41 03	Legal - Water Admin	.00	8,778.00	1,000.00	11.39
401 000 000 534 10 41 04	Prof Svcs: Water Code Amend.	1,100.74	5,000.00	.00	.00
401 000 000 534 10 41 05	Prof Svc: CUSI Annual Maint	.00	1,500.00	1,500.00	100.00
401 000 000 534 10 41 06	Computer Network Support	10,296.68	7,000.00	5,000.00	71.43
401 000 000 534 10 41 10	Prof Svc: PW Director Search	2,897.09	.00	.00	.00
401 000 000 534 10 42 01	Communications/Postage	3,182.75	3,850.00	4,850.00	125.97
401 000 000 534 10 42 02	Communications/Telephone	1,420.51	2,556.80	2,500.00	97.78
401 000 000 534 10 42 03	Communications/Cellular	967.84	1,200.00	1,200.00	100.00
401 000 000 534 10 42 04	Communications: I-NET,WAN,Web	2,256.25	2,338.92	2,000.00	85.51
401 000 000 534 10 43 01	Water Admin Mileage/Parking	43.65	.00	.00	.00
401 000 000 534 10 43 02	Water Admin Meals	59.04	100.00	100.00	100.00
401 000 000 534 10 43 03	Water Admin Lodging	94.05	300.00	300.00	100.00
401 000 000 534 10 45 01	Postage Meter Lease	1,056.44	1,056.44	.00	.00
401 000 000 534 10 46 00	Liability Insurance	7,246.32	7,141.00	7,500.00	105.03
401 000 000 534 10 49 00	Misc: Incl AWWA/WA Permit Fee	1,078.25	832.50	1,000.00	120.12
401 000 000 534 10 49 01	Training/Tuition - Water Admi	139.00	500.00	500.00	100.00
401 000 000 534 10 53 00	State Taxes - Dept of Revenue	27,921.47	25,000.00	25,000.00	100.00
401 000 000 534 10 53 01	Property Tax	280.82	149.10	160.00	107.31
SUBTOTAL WATER ADMIN (534.1x)		186,091.18	179,266.83	183,758.82	
WATER PLANNING/CONSRV (534.20)					
401 000 000 534 20 31 01	Printing/Conservation Info	294.13	500.00	500.00	100.00
401 000 000 534 20 41 02	Prof Svcs: Water Rate Study	5,185.00	.00	.00	.00
SUBTOTAL WTR PLANNING (534.20)		5,479.13	500.00	500.00	
WATER UTILITY MAINTNC (534.50)					
WATER CONTRACTED OPS (534.60)					
401 000 000 534 60 41 03	Water Testing	1,245.00	2,000.00	2,500.00	125.00
401 000 000 534 60 41 05	Utility Locates	135.60	150.00	150.00	100.00
401 000 000 534 60 41 07	Diver/Reservoir Inspection	.00	.00	3,000.00	.00
401 000 000 534 60 48 00	Vehicle Repairs & Maintenance	772.79	1,500.00	1,500.00	100.00
401 000 000 534 60 48 01	Leak Detection & Repair	.00	1,000.00	1,000.00	100.00
SUBTOTAL CONTRACT OPS (534.60)		2,153.39	4,650.00	8,150.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATER GENERAL OPS (534.80)					
401 000 000 534 80 10 00	Salaries & Wages	75,935.37	55,489.93	73,157.98	131.84
401 000 000 534 80 20 00	Payroll Taxes & Benefits	27,376.96	20,373.35	34,243.00	168.08
401 000 000 534 80 31 00	Operating Supplies	1,564.83	2,500.00	1,500.00	60.00
401 000 000 534 80 31 01	Materials/Supplies:New Servic	1,735.08	5,500.00	5,500.00	100.00
401 000 000 534 80 32 00	Fuel	2,317.09	3,000.00	3,000.00	100.00
401 000 000 534 80 34 01	R&M Supplies	300.53	1,000.00	1,000.00	100.00
401 000 000 534 80 34 02	R&M Services & Supplies - Sho	627.28	400.00	400.00	100.00
401 000 000 534 80 35 00	Small Tools & Equipment	1,366.07	1,300.00	1,300.00	100.00
401 000 000 534 80 35 01	Personal Safety Equipment	5.56	300.00	300.00	100.00
401 000 000 534 80 45 00	Rentals	.00	300.00	300.00	100.00
401 000 000 534 80 47 02	Utilities - Electric	3,925.00	6,000.00	6,000.00	100.00
401 000 000 534 80 47 03	Utilities-Natural Gas/Propane	295.09	517.30	500.00	96.66
401 000 000 534 80 47 04	Utilities-Sewer	.00	700.00	1,000.00	142.86
401 000 000 534 80 48 00	Repairs & Maintenance	494.37	1,350.00	500.00	37.04
401 000 000 534 80 48 01	Repairs/Insurance Claims	7,533.16	.00	.00	.00
	SUBTOTAL WATER OPS (534.80)	123,476.39	98,730.58	128,700.98	
OTHER WATER OPS EXP (534.90)					
401 000 000 534 90 51 01	KC ROW Permit - New Service	.00	300.00	300.00	100.00
401 000 000 534 90 51 02	KC ROW Permit - Existing Srvc	150.00	300.00	300.00	100.00
401 000 000 534 90 51 03	DOH Annual Operating Permit	1,871.50	1,559.50	2,000.00	128.25
	SUBTOTAL OTHER OP EXP (534.90)	2,021.50	2,159.50	2,600.00	
	SUBTOTAL WATER UTILITY (534.x)	319,221.59	285,306.91	323,709.80	
SEWER UTILITY EXPENSE (535.xx)					
SEWER UTILITY ADMIN (535.1x)					
401 000 000 535 10 10 00	Salaries & Wages	.00	76,437.68	82,113.85	107.43
401 000 000 535 10 20 00	Payroll Taxes & Benefits	.00	28,072.54	31,882.37	113.57
401 000 000 535 10 20 01	Union Boot/Clothing Allowance	4.00	200.00	200.00	100.00
401 000 000 535 10 41 04	Prof Svcs: Sewer Code Amen	.00	1,000.00	.00	.00
401 000 000 535 10 41 06	Computer Network Support	3,888.90	3,000.00	5,000.00	166.67
401 000 000 535 10 42 01	Postage	44.80	500.00	700.00	140.00
401 000 000 535 10 42 02	Communications: Telephone	.00	300.00	300.00	100.00
401 000 000 535 10 42 03	Communications: Cellular Phon	.00	150.00	300.00	200.00
401 000 000 535 10 45 01	Equipment Lease	176.08	200.00	200.00	100.00
401 000 000 535 10 46 00	Liability Insurance	.00	7,426.64	7,426.64	100.00
401 000 000 535 10 47 01	Utilities: Water	.00	500.00	500.00	100.00
401 000 000 535 10 47 02	Utilities: Electricity	.00	1,000.00	1,000.00	100.00
401 000 000 535 10 47 03	Utilities: Natural Gas	.00	100.00	100.00	100.00
401 000 000 535 10 51 01	Treatment Plant Operator Cert	30.00	30.00	30.00	100.00
401 000 000 535 10 53 01	Property Tax	.00	.00	15.00	.00
401 000 000 535 10 53 02	State Utility Excise Tax	.00	7,000.00	13,000.00	185.71
	SUBTOTAL SEWER ADMIN (535.1x)	4,143.78	125,916.86	142,767.86	
401 000 000 535 40 49 00	Sewer Utility Training/Tuitio	.00	500.00	500.00	100.00
401 000 000 535 50 48 00	Sewer Facility Maintenance	.00	3,002.05	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
SEWER CONTRACTED OPS. (535.60)					
401 000 000 535 60 41 01	Prof Svc: Emergency Maint	.00	.00	5,000.00	.00
401 000 000 535 60 51 01	KC Facility Operating Costs	.00	150,000.00	379,000.00	252.67
	SUBTOTAL CONTRACT OPS (535.60)	.00	153,502.05	384,500.00	
SEWER GENERAL OPS. (535.80)					
401 000 000 535 80 10 00	Salaries & Wages	.00	57,875.26	75,186.78	129.91
401 000 000 535 80 20 00	Payroll Taxes & Benefits	.00	18,898.84	35,272.79	186.64
401 000 000 535 80 31 00	Operation Supplies	.00	.00	7,500.00	.00
401 000 000 535 80 35 00	Small Tools & Equipment	.00	.00	2,500.00	.00
401 000 000 535 80 35 01	Personal Safety Equipment	.00	.00	500.00	.00
401 000 000 535 80 41 08	Prof Svcs: Medical	.00	800.00	.00	.00
401 000 000 535 80 47 01	Utilities/Water	.00	500.00	1,000.00	200.00
401 000 000 535 80 47 02	Utilities/Electric	.00	13,000.00	23,000.00	176.92
	SUBTOTAL SEWER GEN OPS (535.80)	.00	91,074.10	144,959.57	
	SUBTOTAL SEWER UTIL EXPENSES	4,143.78	370,493.01	672,227.43	
SEWER DEBT SERVICE					
401 000 000 538 10 10 00	Salaries & Wages (PW On-Call)	.00	25,643.75	33,280.00	129.78
401 000 000 538 10 20 00	Payroll Taxes & Benefits	.00	5,800.88	5,759.10	99.28
401 000 000 538 10 31 00	Office/Operating Supplies	.00	100.00	.00	.00
401 000 000 538 10 42 01	Communications/Postage	.00	300.00	.00	.00
401 000 000 538 10 42 02	Communications/Telephone	.00	80.93	.00	.00
401 000 000 538 10 42 03	Communications/Cellular Phone	.00	100.00	.00	.00
401 000 000 538 10 47 02	Utilities/Electric	.00	175.00	.00	.00
401 000 000 538 10 47 03	Utilities/Natural Gas	.00	15.00	.00	.00
	TOTAL DEBT SERVICE	.00	32,215.56	39,039.10	
SEWER CAP. ADMIN (594.35)					
401 000 000 594 35 10 00	Salaries & Wages	55,114.71	21,883.50	.00	.00
401 000 000 594 35 20 00	Payroll Taxes & Benefits	19,216.96	6,890.35	.00	.00
401 000 000 594 35 35 00	Small Tools & Equipment	15.14	2,500.00	.00	.00
401 000 000 594 35 41 10	Prof Svc: PW Director Search	2,897.09	.00	.00	.00
401 000 000 594 35 42 02	Sewer Cap Utility: Telephone	476.79	1,000.00	.00	.00
401 000 000 594 35 42 03	Communications/Cellular	57.99	500.00	.00	.00
401 000 000 594 35 42 04	Communications: INET/WEB	345.18	500.00	.00	.00
401 000 000 594 35 43 01	Sewer Mileage/Parking	139.68	.00	.00	.00
401 000 000 594 35 47 02	Sewer Utility Cap - Electric	334.85	3,000.00	.00	.00
401 000 000 594 35 47 03	Sewer Utility Cap Natural Ga	131.33	400.00	.00	.00
	SUBTOTAL SEWER CAP. (594.35)	78,729.72	36,673.85	.00	
	SUBTOTAL WATER-SEWER EXPENSES	402,738.87	745,446.90	1,050,501.33	
INTERFUND TRANSFERS-OUT					
401 000 000 597 18 94 06	Transfer-Out: Equip Rplace 10	.00	2,400.00	10,000.00	416.67
401 000 000 597 34 94 04	Transfer-Out: Water Cap 402	.00	40,000.00	27,000.00	67.50
401 000 000 597 34 94 23	Trans-Out: to 402 (H2O GFCs)	.00	20,000.00	.00	.00
401 000 000 597 35 94 19	Transfer-Out: 407 Sewer GFCs	.00	20,000.00	.00	.00
401 000 000 597 35 99 20	Transfer-Out: 407 PWTF Dbt Sv	.00	25,130.50	50,261.00	200.00
401 000 000 597 35 99 21	Trans-Out: 407 PWTF Repay	.00	21,000.00	45,630.00	217.29

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
401 000 000 597 35 99 22	Trans-Out: 407 DOE Loan	.00	16,500.00	177,150.00	1,073.64
401 000 000 597 89 99 05	Transfer-Out: Wtr Bond Rdm '9	60,905.00	64,110.00	60,810.00	94.85
401 000 000 597 89 99 08	Transfer-Out: Wtr Bond Rsv 40	6,111.00	.00	.00	.00
401 000 000 597 89 99 17	Transfer-Out: Wtr Bond Rdm '0	68,283.00	.00	.00	.00
	TOTAL TRANSFERS-OUT (597.xx)	135,299.00	209,140.50	370,851.00	
	TOTAL APPROPRIATED USES	538,037.57	954,587.40	1,421,352.33	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATER CAPITAL REPLACEMENT FUND 402					
WATER CAPITAL REPLACEMENT FUND REVENUES					
402 000 000 334 07 00 01	AWC '06 EOY Grant	500.00	.00	.00	.00
402 000 000 343 90 01 00	Water GFCs	.00	.00	60,000.00	.00
MISCELLANEOUS REVENUE					
402 000 000 361 11 00 00	Investment Interest	7,979.90	5,000.00	5,000.00	100.00
402 000 000 369 90 01 00	Misc Corrections/Reimbursemen	.00	4,424.90	.00	.00
TOTAL MISCELLANEOUS REVENUE		8,479.90	9,424.90	65,000.00	
402 000 000 374 07 00 01	KCFD #10 Generator Contribut'	.00	.00	45,000.00	.00
402 000 000 379 00 40 01	Water Surcharge	.00	.00	122,280.00	.00
TOTAL ACTUAL REVENUE		8,479.90	9,424.90	232,280.00	
NON REVENUES					
OTHER FINANCING SOURCES					
402 000 000 397 34 94 04	Transfer-In: Water 401	.00	40,000.00	27,000.00	67.50
402 000 000 397 34 94 23	Trans-In: fr 401 (H2O GFCs)	.00	20,000.00	.00	.00
TOTAL OTHER FIN SOURCES		.00	60,000.00	27,000.00	
TOTAL REVENUES		8,749.90	69,424.90	259,280.00	

WATER CAPITAL REPLACEMENT FUND EXPENDITURES					
402 000 000 534 20 41 01	Prof Svc-Water Comp Plan	57,931.03	60,000.00	.00	.00
402 000 000 534 20 41 02	Prof Svc-Water Rate Study	.00	.00	15,000.00	.00
402 000 000 534 20 41 03	Prof Svc-Hydraulic Model Deve	1,583.50	.00	.00	.00
402 000 000 534 20 41 04	Prof Svc-Engineering	5,678.06	.00	.00	.00
402 000 000 534 20 41 05	Prof Svc-Civil Design Stndrds	17,102.69	2,286.68	.00	.00
402 000 000 534 20 41 12	Prof Svc: Financial Strategy	.00	15,000.00	.00	.00
TOTAL ACTUAL EXPENDITURES		82,295.28	77,286.68	15,000.00	
CAPITAL EXPENSES					
402 000 000 594 34 60 04	Meter Replacement Program	.00	.00	10,000.00	.00
402 000 000 594 34 60 05	Source Meter	77,417.69	2,000.00	.00	.00
402 000 000 594 34 64 02	Improvement Chlorinator	2,827.97	.00	.00	.00
402 000 000 594 34 64 03	Well Generator	.00	.00	90,000.00	.00
SUBTOTAL CAPITAL EXPENSES		80,245.66	2,000.00	100,000.00	
STOSSEL AVE MAIN REPLACEMENT					
402 000 232 594 34 41 05	Engineering/Design	.00	.00	10,700.00	.00
402 000 232 594 34 63 01	Construction: Contractor	.00	.00	96,300.00	.00
SUBTOTAL SE MAIN REPLACEMENT		.00	.00	107,000.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
	BLANCHE ST MAIN REPLACEMENT				
402 000 233 594 34 41 01	Prof Svc: Plan/Design	2,247.05	40,512.76	.00	.00
402 000 233 594 34 63 01	Construction: Contractor	.00	162,000.00	.00	.00
	SUBTOTAL BLANCHE ST MAIN PRJCT	2,247.05	202,512.76	.00	
	TOTAL APPROPRIATED USES	164,787.99	281,799.44	222,000.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
SOLID WASTE FUND 403					
SOLID WASTE FUND REVENUES					
	SPECIAL RECYCLING COLLCT EVENT				
403 000 401 337 07 03 00	KC WR/R - SRCE Grant	200.00	.00	.00	.00
403 000 401 343 70 03 00	Spring Cleanup - SRCE Fees	6,271.50	.00	.00	.00
	SUBTOTAL SRCE RECYCLING EVENT	6,471.50	.00	.00	
	TOTAL REVENUES	6,471.50	.00	.00	
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SOLID WASTE FUND EXPENDITURES					
	OTHER FINANCING USES				
403 000 000 597 37 94 20	Transfer Out: to 406	15,565.76	.00	.00	.00
	TOTAL OPERATING TRANSFERS OUT	15,565.76	.00	.00	
	TOTAL OTHER FIN USES	15,565.76	.00	.00	
	SPECIAL RECYCLING EVENT (SRCE)				
403 000 401 537 24 49 00	SRCE Event	5,080.56	.00	.00	.00
403 000 401 537 90 10 01	Salaries & Wages	1,928.00	.00	.00	.00
403 000 401 537 90 20 01	Payroll Taxes & Benefits	316.38	.00	.00	.00
	SUBTOTAL SPECIAL RECYCLE EVENT	22,890.70	.00	.00	
	TOTAL APPROPRIATED USES	22,890.70	.00	.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATER REVENUE BOND REDEMPTION FUND 404					
WATER REVENUE BOND REDEMPTION FUND REVENUES					
404 000 000 361 11 00 00	Investment Interest	92.27	145.00	75.00	51.72
	TOTAL ACTUAL REVENUE	92.27	145.00	75.00	
OTHER FINANCING SOURCES					
404 000 000 397 40 72 01	Trans-In: from 407 (05 PWFT)	798,741.00	.00	.00	.00
404 000 000 397 89 99 05	Transfer-In: from 401 99 Bond	60,905.00	64,110.00	60,810.00	94.85
404 000 000 397 89 99 09	Transfer-In: Wtr Bond Rsrv 40	61,395.00	.00	.00	.00
404 000 000 397 89 99 17	Trnsfr In: from 401 '05 Bonds	68,283.00	.00	.00	.00
	TOTAL OTHER FIN SOURCES	989,324.00	64,110.00	60,810.00	
	TOTAL REVENUES	989,416.27	64,255.00	60,885.00	

WATER REVENUE BOND REDEMPTION FUND EXPENDITURES					
OTHER FINANCING USES					
404 000 000 591 34 72 00	Principal - 1999 Water Bonds	50,000.00	55,000.00	55,000.00	100.00
404 000 000 591 34 72 05	Principal - 2005 Wtr/Swr Bond	30,000.00	.00	.00	.00
404 000 000 591 34 72 06	2005 Water Bond Defeasance	853,536.00	.00	.00	.00
404 000 000 592 34 83 00	Interest - 1999 Water Bonds	10,905.00	8,505.00	5,810.00	68.31
404 000 000 592 34 83 03	Misc Fees - Debt Service	303.50	303.50	303.50	100.00
404 000 000 592 34 83 05	Interest - 2005 Wtr/Swr Bonds	38,282.50	.00	.00	.00
404 000 000 592 34 89 05	Annual Administrative Fee	303.50	.00	301.75	.00
404 000 000 592 34 89 06	2005 Water Bond Defeasance Fe	6,850.00	.00	.00	.00
	TOTAL DEBT SERVICE	990,180.50	63,808.50	61,415.25	
	TOTAL APPROPRIATED USES	990,180.50	63,808.50	61,415.25	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
WATER REVENUE BOND RESERVE FUND 405					
WATER REVENUE BOND RESERVE FUND REVENUES					
	MISCELLANEOUS REVENUE				
405 000 000 361 11 00 00	Investment Interest	5,922.79	2,000.00	2,000.00	100.00
	TOTAL MISCELLANEOUS REVENUE	5,922.79	2,000.00	2,000.00	
	TOTAL ACTUAL REVENUE	5,922.79	2,000.00	2,000.00	
	OTHER FINANCING SOURCES				
405 000 000 397 89 99 08	Transfer-In: from 401 '05 Bon	6,111.00	.00	.00	.00
	TOTAL OTHER FIN SOURCES	6,111.00	.00	.00	
	TOTAL REVENUES	12,033.79	2,000.00	2,000.00	

WATER REVENUE BOND RESERVE FUND EXPENDITURES					
	OTHER FINANCING USES				
405 000 000 597 89 99 09	Transfer-Out: Water Bond 404	61,395.00	.00	.00	.00
	TOTAL OTHER FIN USES	61,395.00	.00	.00	
	TOTAL APPROPRIATED USES	61,395.00	.00	.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
LANDFILL FINANCIAL ASSURANCE ACCOUNT FUND 406					
LANDFILL FINANCIAL ASSURANCE FUND REVENUES					
CHARGES FOR SERVICES					
406 000 000 343 91 00 00	Dump Closure Fin. Assur. Fee	57,964.63	57,156.34	57,000.00	99.73
	TOTAL CHARGES FOR SERVICES	57,964.63	57,156.34	57,000.00	
MISCELLANEOUS REVENUE					
406 000 000 361 11 00 00	Investment Interest	4,742.89	2,503.10	2,500.00	99.88
406 000 000 369 90 00 00	Miscellaneous Reimbursements	.00	90.00	.00	.00
	TOTAL ACTUAL REVENUE	62,707.52	59,749.44	59,500.00	
NON REVENUES					
406 000 000 395 10 01 00	Proceeds Property Sales	.00	.00	180,000.00	.00
406 000 000 397 37 94 20	Transfer In: from 403	15,565.76	.00	.00	.00
	TOTAL OTHER FIN SOURCES	15,565.76	.00	180,000.00	
	TOTAL REVENUES	77,754.28	59,749.44	239,500.00	
LANDFILL FINANCIAL ASSURANCE FUND EXPENDITURES					
406 000 000 519 90 49 01	Refund Utility Overpayment	67.20	.00	.00	.00
LANDFILL POSTCLOSURE CARE COST					
406 000 000 537 30 10 00	Salaries & Wages	543.38	492.63	537.09	109.03
406 000 000 537 30 20 00	Payroll Taxes & Benefits	197.62	167.69	228.69	136.38
406 000 000 537 30 41 01	Prof Svc: Project Management	105,405.94	20,000.00	.00	.00
406 000 000 537 30 41 02	Prof Svc: Legal	3,184.30	1,500.00	1,500.00	100.00
406 000 000 537 30 41 04	Prof Svc: Short Plat	.00	6,500.00	.00	.00
406 000 000 537 30 41 05	Prof Svc: Rvsd Post Clsr Plan	.00	.00	10,000.00	.00
406 000 000 537 30 41 08	Prof Svc: Testing/Monitoring	.00	79,000.00	71,000.00	89.87
406 000 000 537 30 46 00	Liability Insurance	603.86	571.28	571.28	100.00
406 000 000 537 30 48 00	Repairs & Maintenance	819.73	.00	.00	.00
406 000 000 537 30 51 00	Post Closure Prof Services	181.13	.00	.00	.00
406 000 000 537 30 51 01	KC Recording Fees	.00	200.00	.00	.00
406 000 000 537 30 52 00	Closed Landfill Fee (DOH)	13,414.63	2,000.00	8,000.00	400.00
406 000 000 537 30 53 01	Property Taxes	25.57	13.75	15.00	109.09
406 000 000 537 30 61 02	Easement Acquisition	2,301.00	347.70	.00	.00
406 000 000 537 30 61 03	Land Purchase - City Portion	.00	1,400.00	.00	.00
406 000 000 537 30 61 04	Construction (Contractor)	52,187.55	.00	.00	.00
406 000 000 537 30 91 00	Interfund Permitting	.00	1,000.00	.00	.00
	TOTAL ACTUAL EXPENDITURES	178,931.91	113,193.05	91,852.06	
OTHER FINANCING USES					
406 000 000 597 76 94 26	Trans-Out: to 108 Parks Deve	.00	5,000.00	15,000.00	300.00
	TOTAL OTHER FIN USES	.00	5,000.00	15,000.00	
	TOTAL APPROPRIATED USES	178,931.91	118,193.05	106,852.06	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
SEWER CAPITAL PROJECT FUND 407					
SEWER CAPITAL PROJECT FUND REVENUES					
407 000 000 322 10 06 00	Side Sewer Permits	1,870.00	11,460.00	.00	.00
INDIRECT FEDERAL GRANTS					
407 000 000 333 14 01 00	Comm Dev Block Grant - 2004	.00	238,424.68	163,862.00	68.73
407 000 000 333 14 02 00	CDBG - Rental/Rehab Grant	837.56	64,040.42	31,300.00	48.88
407 000 000 333 66 61 02	STAG FY2004	195,587.20	2,325.00	.00	.00
407 000 000 333 66 61 03	STAG FY2006	469,280.22	31,900.88	.00	.00
	SUBTOTAL INDIRECT FED GRANTS	667,574.98	348,150.98	195,162.00	
STATE GRANTS					
407 000 000 334 03 11 00	DOE 4.8M Grant	2,300,888.08	937,700.86	167,618.00	17.88
407 000 000 334 03 12 00	DOE 3.0M Grant	.00	3,000,000.00	.00	.00
407 000 000 334 04 21 00	CTED 2.0M Legislative Grant	922,089.78	.00	200,000.00	.00
407 000 000 334 04 22 00	DOE 1.5M Legislative Grant	510,158.67	989,715.42	.00	.00
	SUBTOTAL STATE GRANTS	3,733,136.53	4,927,416.28	367,618.00	
CHARGES FOR SERVICES					
407 000 000 342 40 00 01	Side Sewer Inspection Fees	1,360.00	26,980.00	.00	.00
407 000 000 343 40 00 01	Sewer Development Surcharge	43,480.30	40,403.02	.00	.00
	SUBTOTAL CHARGERS FOR SERVICES	44,840.30	67,383.02	.00	
MISCELLANEOUS REVENUES					
407 000 000 361 11 00 00	Interest Earnings	24,199.31	29,924.76	30,000.00	100.25
407 000 000 361 51 00 01	Late Payment Penalty	2,475.94	620.36	.00	.00
407 000 000 362 50 01 00	KC Lease of Upstairs Space	12,264.00	5,110.00	.00	.00
407 000 000 369 90 00 01	KC Reimbursement-Cost Share	86,467.26	210,600.00	.00	.00
407 000 000 369 90 00 02	Airvac Training Reimbursement	.00	1,113.66	.00	.00
	SUBTOTAL MISCELLANEOUS REVENUE	125,406.51	247,368.78	30,000.00	
407 000 000 379 00 50 03	City Sewer Debt Service	.00	3,558.92	.00	.00
NONREVENUES					
407 000 000 381 20 79 41	IFL: 407 - 301 Repay Principa	.00	.00	16,667.00	.00
407 000 000 381 20 82 41	IFL: 407 - 301 Repay Interest	.00	.00	2,500.00	.00
PROCEEDS OF LONG-TERM DEBT					
407 000 000 389 35 51 01	KC Citizen Pre-Payments	610,166.29	60,259.38	.00	.00
407 000 000 397 35 94 18	Transfer-In: Capital Imp. 30	.00	2,500.00	5,000.00	200.00
407 000 000 397 35 94 19	Transfer-In: frm 401 Sewer GF	.00	20,000.00	.00	.00
407 000 000 397 35 94 27	Trans In: frm 408 Debt Servic	.00	.00	42,000.00	.00
407 000 000 397 35 99 20	Transfer-In: 401 P WTF Dbt Svc	.00	25,130.50	50,261.00	200.00
407 000 000 397 35 99 21	Trans-In: 401 P WTF Repay SS	.00	21,000.00	45,630.00	217.29
407 000 000 397 35 99 22	Trans-In: from 401 DOE Loan	.00	33,000.00	177,150.00	536.82
407 000 201 386 00 00 01	Trust: Prj Spec SS Eng Reveie	5,000.00	.00	.00	.00
407 000 213 369 90 49 02	Agreemnt Recrdg Fee Repayment	234.00	1,000.00	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
407 000 213 382 80 02 02	PWTF Construction Loan 2005	1,093,675.00	1,093,675.00	.00	.00
407 000 214 382 80 01 00	DOE Loan 2006	2,345,326.91	862,402.39	549,999.00	63.78
	SUBTOTAL PROCEEDS OF LT DEBT	4,054,402.20	2,122,526.19	889,207.00	
	TOTAL REVENUES	10,500,253.71	7,712,845.25	1,481,987.00	

SEWER CAPITAL PROJECT FUND EXPENDITURES

407 000 000 519 90 49 01	KC PrePay Overpay (Refunded)	10,750.19	50,447.67	.00	.00
	UTILITIES & ENVIRONMENT (53x)				
	SUBTOTAL UTILITIES & ENVIRON.	10,750.19	50,447.67	.00	
	NONEXPENDITURES (58x)				
407 000 000 581 10 99 41	2008 Interfund Loan to 301	.00	50,000.00	.00	.00
407 000 000 581 10 99 42	2009 Interfund Loan to 301	.00	.00	40,000.00	.00
	REDEMPTION OF LONG TERM DEBT				
407 000 000 582 35 70 01	PWTF Precon Loan 03 - Princip	53,301.32	53,301.32	53,301.32	100.00
407 000 000 582 35 70 02	PWTF Const Loan 04 - Principa	137,342.85	137,342.86	2,197,485.61	1,600.00
407 000 000 582 35 70 03	PWTF Const Loan 05 - Principa	103,611.31	164,371.03	1,574,587.22	957.95
407 000 000 582 35 70 04	DOE Loan 06	.00	131,820.51	263,641.02	200.00
407 000 000 582 35 80 01	PWTF Precon Loan 03 - Interes	3,994.31	4,264.11	3,997.60	93.75
407 000 000 582 35 80 02	PWTF Const Loan 04 - Interest	9,606.80	11,674.14	9,156.19	78.43
407 000 000 582 35 80 03	PWTF Const Loan 05 - Interest	9,843.08	13,684.53	17,534.32	128.13
	SUBTOTAL REDEMPTION OF LT DEBT	317,699.67	566,458.50	4,159,703.28	
407 000 000 589 35 51 01	KC Citizen Pre-Pay R	.00	3,042,053.07	.00	.00
	SUBTOTAL NONEXPENDITURES (58x)	317,699.67	3,608,511.57	4,159,703.28	
	TRANSFERS-OUT				
407 000 000 597 40 72 01	Trans-Out - 404 (05 PWTF)	798,741.00	.00	.00	.00
	SUBTOTAL TRANSFERS-OUT (597)	798,741.00	.00	.00	
	SEWER PROJECT LOCAL EXPENSES				
407 000 201 511 20 41 00	Sewer Legislative Lobbying Sr	625.00	.00	.00	.00
407 000 201 511 20 41 01	Legal: Federal Lobbyist	1,175.10	.00	.00	.00
407 000 201 535 10 31 00	Office Supplies	385.22	.00	.00	.00
407 000 201 535 10 42 02	Postage	1,897.28	1,755.06	.00	.00
407 000 201 535 10 47 02	Utilities: Sewer Proj Mgmt Of	5,325.28	.00	.00	.00
407 000 201 535 10 48 01	Proj Mgmt Office Equip/R&M	662.66	.00	.00	.00
407 000 201 535 10 64 02	Computer Equipment	1,605.72	.00	.00	.00
407 000 201 586 00 41 01	Trust: Prj Spec SS Eng Review	4,522.20	845.72	.00	.00
407 000 201 594 35 31 00	Office Supplies	175.45	50.70	.00	.00
407 000 201 594 35 31 01	Operating Supplies	450.68	175.00	.00	.00
407 000 201 594 35 41 01	Side Sewer Design - KC	8,629.87	350.00	.00	.00
407 000 201 594 35 41 02	Prof Svc: Legal Counsel	6,795.07	108.50	.00	.00
407 000 201 594 35 41 05	Prof Svc: Custodial Cleaning	2,143.55	425.70	.00	.00
407 000 201 594 35 41 13	Prof Svc: Funding Application	12,981.53	3,449.52	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
407 000 201 594 35 43 00	Travel & Training	.00	561.83	.00	.00
407 000 201 594 35 48 01	Vac Station Lifetime O & M	.00	114.39	.00	.00
	SUBTOTAL SEWER LOCAL EXPENSE	47,374.61	7,836.42	.00	
	PWTF CONSTRUCTION LOAN 2005				
407 000 213 594 35 41 02	Prof Svc: Legal	2,432.00	5,819.00	.00	.00
407 000 213 594 35 41 04	Prof Svc: Engrng/Side Sewers	224,658.44	.00	.00	.00
407 000 213 594 35 41 05	Prof Svc: Engineering Design	38,810.90	.00	.00	.00
407 000 213 594 35 41 06	Prof Svc: Easement Prep/Coord	2,121.39	.00	.00	.00
407 000 213 594 35 41 08	Prof Svc: K/C Coordination	1,553.02	.00	.00	.00
407 000 213 594 35 41 14	Prof Svc: Public Involvement	11,027.54	.00	.00	.00
407 000 213 594 35 41 15	Prof Svc: Pub Involv/SideSew	22,977.72	.00	.00	.00
407 000 213 594 35 41 17	Prof Svc: Loan/Grant Tracking	12,544.00	15,435.00	.00	.00
407 000 213 594 35 41 22	Prof Svc: Collect C/O Mgmt	18,274.19	2,070.85	.00	.00
407 000 213 594 35 41 23	Prof Svc: Vac Stn C/O Mgmt	19,731.77	.00	.00	.00
407 000 213 594 35 41 24	Prof Svc: SS Construction Mgm	60,085.28	4,268.00	.00	.00
407 000 213 594 35 49 01	Miscellaneous Services	10.00	.00	.00	.00
407 000 213 594 35 49 02	Agreement Recording Fees	10,826.00	104.00	.00	.00
407 000 213 594 35 49 03	Construction Damage Claim	530.93	400.00	.00	.00
407 000 213 594 35 49 07	Permits	92.72	.00	.00	.00
407 000 213 594 35 61 01	Easement Acquisition/Payments	84.00	.00	.00	.00
407 000 213 594 35 63 01	Sewer Construction: Contracto	2,555.00	.00	.00	.00
407 000 213 594 35 63 02	Sewer Construction: Srvcs KC	73,302.28	.00	.00	.00
407 000 213 594 35 63 03	Side Sewer Construction	1,121,930.87	13,178.87	.00	.00
407 000 213 594 35 63 04	SS Construction Costs: Other	5,554.50	13,849.31	.00	.00
407 000 213 594 35 63 05	Contract C/O: Collect System	100,328.56	.00	.00	.00
407 000 213 594 35 63 06	Side Sewer Utility Locates	464.34	.00	.00	.00
407 000 213 594 35 63 07	Construct - Street Restoratio	121,739.26	1,429.12	.00	.00
407 000 213 594 35 91 00	Interfund Permitting	6,215.36	.00	.00	.00
407 000 213 594 35 94 04	Side Sewer: Const Hydrant Use	.00	2,715.06	.00	.00
407 000 213 594 35 94 05	Coll Syst: Constr Hydrant Use	.00	2,265.12	.00	.00
	SUBTOTAL PWTF LOAN 2005	1,857,850.07	61,534.33	.00	
	DOE SRF LOAN #L0700002				
407 000 214 594 35 41 01	Prof Svc: SideSewer Constr Mg	33,739.12	57,835.36	.00	.00
407 000 214 594 35 41 02	Prof Svc: Engineering/Plannin	9,419.64	6,716.98	.00	.00
407 000 214 594 35 41 12	Prof Svc: Financial Services	13,781.86	8,130.00	.00	.00
407 000 214 594 35 41 14	Prof Svc: Public Involvement	7,879.78	.00	.00	.00
407 000 214 594 35 41 15	Prof Svc: Pub Involv/SideSew	2,685.50	7,309.24	.00	.00
407 000 214 594 35 41 16	Prof Svc: Archaeology	12,035.80	.00	.00	.00
407 000 214 594 35 41 18	Prof Svc: Collect Const Mgmt	278,183.81	24,512.04	.00	.00
407 000 214 594 35 41 19	Prof Svc: Vac Syst Const Mgmt	71,339.36	7,402.35	.00	.00
407 000 214 594 35 41 22	Prof Svc: Collect C/O Mgmt	22,925.47	44,043.94	.00	.00
407 000 214 594 35 41 23	Prof Svc: Vac Stn C/O Mgmt	2,943.23	.00	.00	.00
407 000 214 594 35 49 07	Permits	98.26	.00	.00	.00
407 000 214 594 35 63 01	Collect Sys Constr Contractor	1,288,110.54	.00	.00	.00
407 000 214 594 35 63 02	Vac Stat Construct Contractor	243,213.96	1,411.99	.00	.00
407 000 214 594 35 63 03	Side Sewer Construction	47,160.86	161,701.06	.00	.00
407 000 214 594 35 63 05	Contract C/O: Collect System	201,032.22	221,929.76	.00	.00
407 000 214 594 35 91 00	Interfund Permitting	18,646.04	.00	.00	.00
	SUBTOTAL DOE SRF LOAN L0700002	2,253,195.45	540,992.72	.00	
	STAG GRANT FY2004				

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
407 000 222 594 35 63 01	Sewer Construction: Contracto	180,786.74	.00	.00	.00
407 000 222 594 35 63 05	Construct: C/O Collect System	13,260.61	.00	.00	.00
	SUBTOTAL STAG GRANT 2004	194,047.35	.00	.00	
	CDBG GRANT 2004				
407 000 223 594 35 63 01	Sewer Construction: Contracto	8,228.18	.00	.00	.00
407 000 223 594 35 63 03	SideSewer Construct: Contrctr	194,004.14	185,568.00	18,859.00	10.16
	SUBTOTAL CDBG GRANT 2004	202,232.32	185,568.00	18,859.00	
	STAG GRANT FY2006				
407 000 224 594 35 63 01	Collect Sys Constr Contractor	457,973.78	.00	.00	.00
407 000 224 594 35 63 03	Side Sewer Construction	.00	32,210.79	.00	.00
407 000 224 594 35 63 05	Construct: C/O Collect System	21,661.28	.00	.00	.00
	SUBTOTAL STAG GRANT 2006	479,635.06	32,210.79	.00	
	CDBG 2007 RENTAL REHAB GRANT				
407 000 225 594 35 31 02	Agreements/Copies	543.42	.00	.00	.00
407 000 225 594 35 41 02	Prof Svc: Legal	1,807.50	.00	.00	.00
407 000 225 594 35 41 05	Prof Svc: Engineering/Design	2,216.48	.00	.00	.00
407 000 225 594 35 41 12	Prof Svc: Financial Services	2,621.50	735.00	.00	.00
407 000 225 594 35 41 24	Prof Svc: SS Construction Mgm	2,637.97	5,162.52	.00	.00
407 000 225 594 35 42 01	Communications	252.12	.00	.00	.00
407 000 225 594 35 63 03	Side Sewer Construction	53,896.44	21,465.00	3,892.00	18.13
	SUBTOTAL '07 CDBG RENTAL REHAB	63,975.43	27,362.52	3,892.00	
	CTED \$2.0 GRANT #S07-76104-898				
407 000 241 594 35 41 07	Prof Svc: Permitting	72.76	.00	.00	.00
407 000 241 594 35 41 16	Prof Svc: Archaeology	2,377.28	.00	.00	.00
407 000 241 594 35 63 01	Sewer Construction: Contracto	106,006.88	.00	.00	.00
407 000 241 594 35 63 02	Vac Stat Construct Contractor	342,411.65	.00	.00	.00
407 000 241 594 35 63 05	Collect Sys C/O	3,689.07	.00	.00	.00
	SUBTOTAL CTED \$2.0 GRANT	454,557.64	.00	.00	
	DOE CCWF GRANT #G0700050				
407 000 242 594 35 10 00	City Staff Time	464.10	.00	.00	.00
407 000 242 594 35 32 00	Fuel (Vac Stat Generator)	168.00	76.06	.00	.00
407 000 242 594 35 41 01	Prof Svc: SideSewer Constr Mg	33,739.12	57,835.36	.00	.00
407 000 242 594 35 41 02	Prof Svc: Engineering/Plannin	14,283.32	7,602.24	.00	.00
407 000 242 594 35 41 12	Prof Svc: Financial Services	13,781.86	18,712.50	.00	.00
407 000 242 594 35 41 14	Prof Svc: Public Involvement	7,879.78	2,302.84	.00	.00
407 000 242 594 35 41 15	Prof Svc: Pub Involv/SideSewe	2,981.44	5,729.92	.00	.00
407 000 242 594 35 41 16	Prof Svc: Archaeology	24,353.65	1,002.70	.00	.00
407 000 242 594 35 41 18	Prof Svc: Collect Const Mgmt	278,980.68	34,423.88	.00	.00
407 000 242 594 35 41 19	Prof Svc: Vac Syst Const Mgmt	73,258.15	19,521.20	.00	.00
407 000 242 594 35 41 22	Prof Svc: Coll Sys Constr C/O	5,537.00	.00	.00	.00
407 000 242 594 35 41 24	Prof Svc: O&M Manual	1,952.74	562.98	.00	.00
407 000 242 594 35 41 25	Prof Svc: Side Sewer Ordinanc	1,606.71	4,411.20	.00	.00
407 000 242 594 35 44 00	Advertising/Notices	1,337.13	.00	.00	.00
407 000 242 594 35 63 01	Collect Sys Constr Contractor	1,288,163.47	72,256.70	.00	.00
407 000 242 594 35 63 02	Vac Stat Construct Contractor	241,495.49	1,285.79	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
407 000 242 594 35 63 03	Side Sewer Construction	47,160.86	215,334.84	.00	.00
407 000 242 594 35 64 01	Spare Parts - Vac Pump/Traile	2,441.25	.00	.00	.00
407 000 242 594 35 64 02	Spare Parts - Collection Syst	2,213.39	.00	.00	.00
407 000 242 594 35 64 03	Spare Parts - Vac Station	668.08	.00	.00	.00
	SUBTOTAL DOE CCWF GRANT	2,042,466.22	441,058.21	.00	
DOE CCWF PROVISO GRNT G0700049					
407 000 243 594 35 10 00	Staff Time	464.10	.00	.00	.00
407 000 243 594 35 32 00	Fuel (Vac Stat Generator)	168.00	76.06	.00	.00
407 000 243 594 35 41 01	Prof Svc: SideSewer Constr Mg	22,492.80	17,978.81	.00	.00
407 000 243 594 35 41 02	Prof Svc: Legal Counsel	2,370.00	.00	.00	.00
407 000 243 594 35 41 04	Prof Svc: Engineering/Plannin	689.26	442.61	.00	.00
407 000 243 594 35 41 08	Prof Svc: Coord w/KC	4,579.33	3,134.97	.00	.00
407 000 243 594 35 41 11	Prof Svc: Airvac	4,904.00	13,182.99	.00	.00
407 000 243 594 35 41 12	Prof Svc: Financial Services	38,297.03	33,500.00	.00	.00
407 000 243 594 35 41 16	Prof Svc: Archaeology	8,023.94	808.90	.00	.00
407 000 243 594 35 41 18	Prof Svc: Collect Constr Mgmt	59,826.23	8,991.36	.00	.00
407 000 243 594 35 41 19	Prof Svc: Vac Syst Constr Mgm	69,250.13	7,408.40	.00	.00
407 000 243 594 35 41 24	Prof Svc: O&M Manual	3,252.11	469.14	.00	.00
407 000 243 594 35 41 25	Prof Svc: Side Sewer Ordinanc	2,380.09	3,276.42	.00	.00
407 000 243 594 35 63 01	Collect Sys Constr Contractor	177,297.79	.00	.00	.00
407 000 243 594 35 63 02	Vac Stat Construct Contractor	143,397.73	5,188.03	.00	.00
407 000 243 594 35 63 03	Side Sewer Construction	31,430.58	.00	.00	.00
407 000 243 594 35 63 04	Sewer Construction -Other	.00	478.20	.00	.00
407 000 243 594 35 64 01	Spare Parts - Vac Pump/Traile	4,068.75	.00	.00	.00
407 000 243 594 35 64 02	Spare Parts - Collection Syst	3,688.99	.00	.00	.00
407 000 243 594 35 64 03	Spare Parts - Vac Station	1,113.49	.00	.00	.00
	SUBTOTAL DOE CCWF PROVISO GRNT	577,694.35	94,935.89	.00	
	TOTAL APPROPRIATED USES	9,300,219.36	5,050,458.12	4,182,454.28	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
SEWER CAPITAL REPLACEMENT FUND 408					
SEWER CAPITAL REPLACEMENT FUND REVENUES					
408 000 000 343 90 02 00	Sewer GFCs	.00	.00	47,000.00	.00
408 000 000 361 11 00 00	Investment Interest	.00	.00	1.00	.00
	TOTAL REVENUES	.00	.00	47,001.00	

SEWER CAPITAL REPLACEMENT FUND EXPENDITURES					
408 000 000 535 20 41 02	Prof Svc - Sewer Rate Study	.00	.00	5,000.00	.00
408 000 000 597 35 94 27	Trans Out: to 407 Debt Servic	.00	.00	42,000.00	.00
	TOTAL CITY APPROPRIATIONS	.00	.00	47,000.00	
	TOTAL APPROPRIATED USES	.00	.00	47,000.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
CEMETERY PERPETUAL CARE FUND 601					
CEMETERY PERPETUAL CARE FUND REVENUES					
601 000 000 343 60 06 00	Perpetual Care Surcharge	620.35	1,486.69	1,000.00	67.26
	MISCELLANEOUS REVENUE				
601 000 000 361 11 00 00	Investment Interest	2,437.71	1,545.32	1,500.00	97.07
	TOTAL MISCELLANEOUS REVENUE	3,058.06	3,032.01	2,500.00	
	TOTAL REVENUES	3,058.06	3,032.01	2,500.00	
CEMETERY PERPETUAL CARE FUND EXPENSES					
	OTHER FINANCING USES				
601 000 000 597 36 99 18	Transfer-Out: Cemetery 106	.00	1,200.00	1,200.00	100.00
601 000 000 597 36 99 25	Trans-Out: 106 Mower Purchase	.00	3,500.00	.00	.00
	TOTAL OPERATING TRANSFERS OUT	.00	4,700.00	1,200.00	
	TOTAL APPROPRIATED USES	.00	4,700.00	1,200.00	

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 EST ACTUAL	2009 BUDGET	09/08 % CHANGE
TRUST FUND 633					
TRUST FUND REVENUES					
NON REVENUES					
633 000 000 386 00 01 00	Trust: Bldg Code Surcharge	.00	250.00	250.00	100.00
633 000 000 386 00 02 00	Trust: Leasehold Excise Tax	.00	1,005.00	1,005.00	100.00
633 000 000 386 00 04 00	Trust: School Impact Fees	.00	6,000.00	5,000.00	83.33
	TOTAL NON REVENUES	.00	7,255.00	6,255.00	
	TOTAL REVENUES	.00	7,255.00	6,255.00	

TRUST FUND EXPENDITURES					
NON EXPENDITURES					
633 000 000 586 19 52 01	TRUST: Bldg Code Surchrng Remi	.00	250.00	250.00	100.00
633 000 000 586 19 52 02	TRUST: Leasehold Excist Tx Rm	.00	1,005.00	1,005.00	100.00
633 000 000 586 19 52 04	Trust: School Impact Fee Remi	.00	5,000.00	5,000.00	100.00
	TOTAL NON EXPENDITURES	.00	6,255.00	6,255.00	
	TOTAL APPROPRIATED USES	.00	6,255.00	6,255.00	