

# CITY OF CARNATION



2007

ANNUAL BUDGET

(As amended by Ordinance No. 710, March 20, 2007)



# TABLE OF CONTENTS

Budget Message .....	1
<b>SECTION I - INTRODUCTION</b>	
Purpose, Vision & Goals .....	3
2007 Funding Priorities.....	4
Elected And Appointed Officials .....	5
City Organizational Chart .....	6
Background & General Information .....	7
Reader's Guide To The Budget .....	8
The Budget Process.....	11
Budget Policies.....	13
Bonded Debt Capacity.....	17
Total Budget Comparisons .....	18
Estimated Fund Activity & Reserves .....	19
<b>SECTION II - FUND &amp; DEPARTMENTAL BUDGETS</b>	
General Fund Revenues 001 .....	21
General Fund Expenditures 001 .....	25
Street Fund 101 .....	34
Urban Development Action Grant (UDAG) Fund 103 .....	36
Contingency Fund 105 .....	37
Cemetery Fund 106 .....	38
Equipment Replacement Fund 107 .....	40
Parks Development Fund 108.....	41
Traffic Impact Fee Fund 109 .....	42
Limited Tax General Obligation (LTGO) Bond Redemption Fund 201 .....	43
Capital Improvement Fund 301 .....	44
Cemetery Capital Improvement Fund 306 .....	47
Waterworks Fund 401 .....	48
Water Capital Replacement Fund 402.....	50
Solid Waste Utility Fund 403 .....	51
Water Bond Redemption Fund 404.....	52
Water Bond Reserve Fund 405 .....	53
Landfill Post Closure Financial Assurance Account 406.....	54
Sewer Capital Projects Fund 407 .....	56
Cemetery Perpetual Care Fund 601 .....	57
<b>SECTION III - CAPITAL IMPROVEMENT PROGRAM (CIP) 2007-2012</b>	
<b>SECTION IV - APPENDIX</b>	



# BUDGET MESSAGE

November 28, 2006

Honorable Council members and Citizens of Carnation:

The Carnation City Staff are pleased to present to the City Council and Citizens the City Budget for 2007. 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.

2007 will continue the period of transition that Carnation has been going through for the past year. In 2007 Carnation will see the completion of the sewer conveyance system and side sewer construction which will prepare the community for the start up of sewer operations in early 2008. Additionally, the 2007 budget focuses on capital improvements and economic development planning. The sewer project, capital improvements and economic development planning will pave the way for a rebirth of development activity in Carnation in future years. However, despite the positive projections for the future, Carnation's 2007 budget remains very constrained with stagnant revenues and increasing costs and demands for service.

The City Council met with Staff in July to establish goals for the 2007 Budget. The goals they set out were:

1. Improve city's financial planning and policy framework.
2. Develop a capital plan for the city on its key priorities for the water utility and for downtown street improvements.
3. Re-balance general fund expenditures to reduce the amount of one-time reserves used.
4. Eliminate debt service from the general fund to pay for sewer property.
5. Provide funding for a Public Works Director and part-time Finance Director.
6. Close out funds no longer needed for city business purposes.
7. Review the city's property ownership and develop a strategy for future public uses or declaring the property surplus if they are no longer needed. These properties would be sold to help fund one time capital investments the city needs to make.

The Council also hosted a community forum on the 2007 Budget on October 3 to gain additional input from citizens to help establish priorities. The City Manager reviewed the proposed 2007 Budget with the Council on October 10 and 17. The Council held Public Hearings on the Budget on November 14 and 21. Adoption of the 2007 Budget is anticipated on December 5, 2006.

## Financial Policies

With the adoption of the 2007 Budget, the Council will be adopting revised and expanded Financial Policies that will help guide the City in the future. The policies are designed to create more stability and focus on sustainable reserves and financial planning. Specifically, the Financial Policies call for the creation of a Six Year Operating and Capital Financial Plan that will help the City focus on achieving long term financial stability while meeting its capital needs.

## Sewer Project

In summer 2006, Carnation broke ground on the sewer conveyance system and, as we near the end of the year, construction is ahead of schedule and under budget for the project. We anticipate that the

project will continue to move smoothly to completion by the end of summer 2007. We also plan to begin construction in the spring on the side sewer program construction. At this time, we expect to be in position, with the conveyance and side sewer system and vacuum station all completed, well within time to hook up to the King County Waste Water Treatment Facility when it comes online in January 2008.

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 reduce monthly sewer rates.

### Capital Improvement Funds

In 2006, the City instituted a six-year tracking and planning system for Capital Improvement Projects. This new process will allow us to better plan for and track capital projects.

In 2007 we are planning for several street and pedestrian improvement projects to come to fruition. These projects include ADA improvements along Tolt Avenue, reconstruction of Blanche Street, a pedestrian pathway along the southern portion of Tolt Avenue and reconstruction of the Morrison Street/SR-203 intersection to improve pedestrian safety. 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.

Additionally, in 2007, the City will complete work on the extension of the landfill cover and will resume regular monitoring of the site in compliance with our closure plan.

### 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. Due to budget constraints, the City has been operating without a dedicated, full-time Public Works Director for nearly 2 years. However, given the scale of public works projects Carnation has, it is more important than ever that we have a full-time Public Works Director to oversee these operations. In the 2007 budget we have funded a Public Works Director position beginning in second quarter and we anticipate beginning the recruitment process after the first of the year.

### Economic Development

Lack of sewers has effectively halted all development within Carnation during the past few years; this has led to economic deterioration and loss of businesses. In 2007 we will be taking steps to turn around this trend. In the coming year we will be undertaking an economic development strategy that will focus on attracting new businesses into the community. We will also be working to rejuvenate the central business district through a partnership with Storefront Studio project using students from the University of Washington School of Architecture.

### Conclusion

The 2007 Budget continues the trend of the past few years of stagnant revenues limiting the City's ability to expand service levels. However, 2007 will see the completion of the sewer project which opens the door for future development that will enhance the community and improve the economic base. In 2007 we will set the stage for the changes that are expected to occur in Carnation in the coming years.

Candice Bock  
City Manager

<i>Budget Summary</i>	
<input type="checkbox"/>	Total General Fund Operating Budget is \$1,231,748
<input type="checkbox"/>	Total Budget is \$19,258,881
<i>Revenue Summary</i>	
<input type="checkbox"/>	Property Tax = \$230,000 40% Streets Fund 60% General Fund
<input type="checkbox"/>	Sales Tax = \$400,000 (includes \$100,000 in one-time sales tax from construction)
<input type="checkbox"/>	Criminal Justice Sales Tax = \$38,000
<input type="checkbox"/>	Utility Tax = \$170,260
<input type="checkbox"/>	Licenses, Permits & Franchise Fees = \$134,500
<input type="checkbox"/>	Gas Tax = \$38,500 (dedicated to Streets)
<input type="checkbox"/>	REET = \$67,000 (dedicated to CIP)
<input type="checkbox"/>	Property Sale = \$242,000 Carnation Library, \$227,250 WWTF site (\$75,000 already received)

# The City of Carnation's

## PURPOSE, VISION & GOALS

### Purpose

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

### Vision

We envision a dynamic rural city in the beautiful Snoqualmie Valley which is a desirable place to live, work and play. We are acclaimed for our:

High quality of life	Rural 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 Health, & 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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# 2007 FUNDING PRIORITIES

The City Council's Goals and preliminarily identified 2007 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	2007 FUNDING PRIORITY TO ACHIEVE GOAL
Ensure a safe community and provide for the Health & Welfare of our citizens.	<ul style="list-style-type: none"> <li>⇒ Police Services with 3.5 FTEs</li> <li>⇒ Support for the Senior Center &amp; Senior Programs. Safety Programs, including DARE and COPs.</li> <li>⇒ Police Department Community Relations.</li> <li>⇒ SR-203 Corridor Improvements.</li> </ul>
Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs.	<ul style="list-style-type: none"> <li>⇒ Continue to Pursue Grant Funding for Sewer Project Development.</li> <li>⇒ Water &amp; Sewer Code amendments.</li> <li>⇒ Complete Sewer Collection System construction.</li> <li>⇒ Continue establishment of a Capital Improvement Program.</li> <li>⇒ Continued Lobbyist Services.</li> </ul>
Ensure an attractive and well maintained city.	<ul style="list-style-type: none"> <li>⇒ Beautification Programs.</li> <li>⇒ Code Enforcement for Design Standards &amp; other ordinances.</li> </ul>
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"> <li>⇒ Pedestrian pathway improvements.</li> <li>⇒ Maximize use of the City Parks System.</li> <li>⇒ Support of Special Events including facilitation of the 4<sup>th</sup> of July Celebration, Farmers Market, &amp; Christmas in Carnation.</li> </ul>
Improve community communication.	<ul style="list-style-type: none"> <li>⇒ City Council Chambers Audio System Improvements.</li> <li>⇒ 'Neighborhood Chats' with City Councilmembers.</li> <li>⇒ Maximize use of the utility bills to deliver information to citizens</li> </ul>
Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities.	<ul style="list-style-type: none"> <li>⇒ Hiring of a Public Works Director beginning April 1, 2007.</li> </ul>
Assure the financial stability of the City through active comprehensive long-term financial planning and management.	<ul style="list-style-type: none"> <li>⇒ Adoption of revised and expanded Financial Policies within the 2007 Budget.</li> </ul>
Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character.	<ul style="list-style-type: none"> <li>⇒ Establish an Economic Development Plan.</li> </ul>

# 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.

### **2006 City Council:**

**Bill Paulsen, Mayor (2006-07)**  
Position 1, Term: 12/31/2007

**Laurie Clinton, Deputy Mayor (2006)**  
Position 2, Term: 12/31/2009

**Yvonne Funderburg**  
Position 3, Term: 12/31/2007

**Mike Flowers**  
Position 4, Term: 12/31/2009

**Stuart Lisk**  
Position 5, Term: 12/31/2007



## Planning Board:

Planning Boardmembers are appointed by the City Council to four-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.

### **2006 Planning Board:**

**Doug Clinton**  
Position 1, Term: 12/31/2008

**Elizabeth "Lee" Grumman**  
Position 2, Term: 12/31/2008

**Fred Bereswill**  
Position 3, Term: 12/31/2007

**Raleigh Wilson**  
Position 4, Term: 12/31/2008

**Megan Crawford**  
Position 5, Term: 12/31/2007

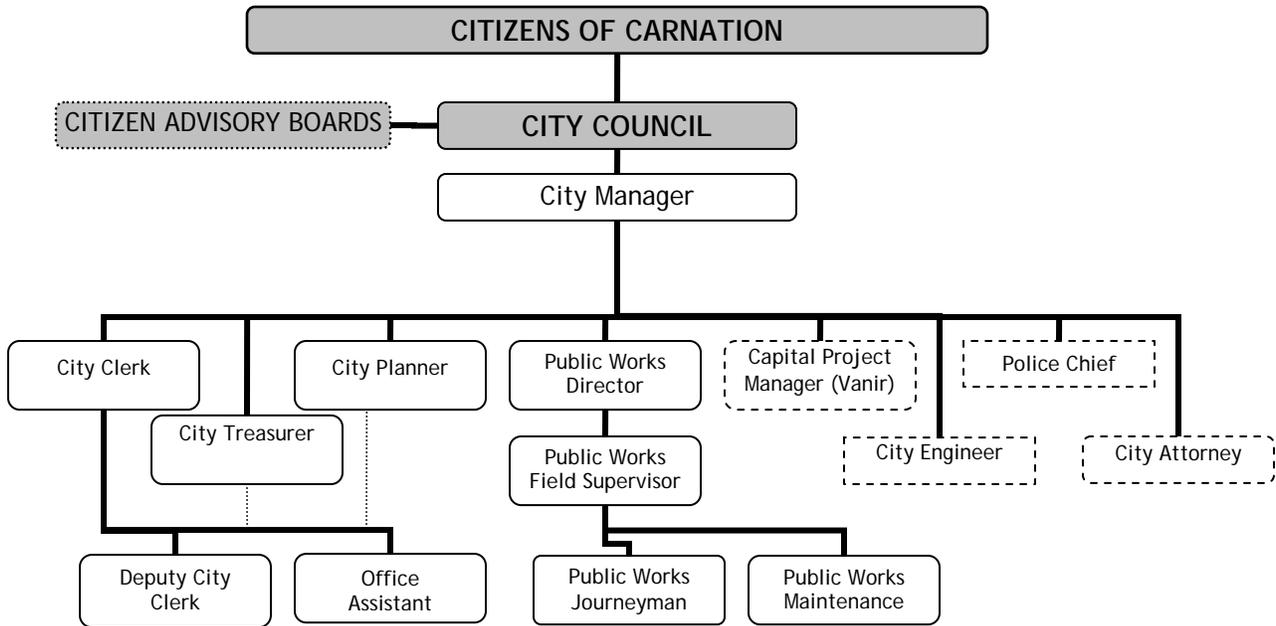
## Community Police Advisory Board:

Community Police Advisory Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.58 CMC. All positions are currently vacant.

## Parks Advisory Board:

In May 2003, the City Council adopted Ordinance No. 649 establishing a five member Parks Advisory Board with Duties and Procedures set forth in Chapter 2.46 CMC. Appointments to the Parks Advisory Board have not yet been made, and all positions are currently vacant.

# CITY ORGANIZATIONAL CHART



**City Employee Roster:**

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

Candice Bock ..... City Manager  
 Mary Otness..... City Clerk  
 Becky Buelna .....Deputy City Clerk  
 Linda Scott..... City Planner  
 Kelly Hankinson Turner ..... City Treasurer  
 Tara Niemela ..... Office Assistant  
 Carl Mueller..... Public Works Field Supervisor  
 Bob Gilbertson ..... Public Works Journeyman  
 Greg Glass..... Custodian

**Contracted City Officials:**

The City of Carnation contracts for law enforcement, legal, 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. Before human occupation created prairies in the Carnation area, vegetation had been dense. It consisted of Douglas fir, cedar and alder trees with clumps of sword fern. 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. Other town sites and noteworthy natural formations in the Carnation vicinity are Snoqualmie Falls, Fall City, North Bend and Snoqualmie to the south, and Duvall to the north.

## GENERAL INFORMATION:

Incorporated: ..... December 31, 1912  
 Form of Government: ..... Council-Manager  
 Type of Government: ..... Code  
 Washington State Legislative District ..... 45<sup>th</sup>  
 U.S. Congressional District ..... 8<sup>th</sup>  
 2006 Population: ..... 1,905  
 Rank in Size/State: ..... 161 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.): ..... 83'  
 Land Area (approximate square miles): ..... 1.1  
 Land Area (approximate acres)\*: ..... 808  
 City Employees (2006): ..... 6 FTE's & 3PTE's  
 2007 Total Assessed Valuation ..... \$185,337,033

## 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  
 2006 Commercial Business Licenses ..... 166  
 2006 Home Based Business Licenses ..... 25  
 2006 Business Licenses - Transient/Temp ..... 7  
 2006 TOTAL LICENSES ISSUED ..... 198\*\*

Regular & Home-based license fees are 50% after June 1.  
 \*\* As of October 25, 2006.

## UTILITY SERVICE PROVIDERS:

Water ..... City of Carnation  
 Solid Waste ..... Waste Management  
 Electricity ..... Puget Sound Energy  
 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%

## 2006 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
6"	\$ 334.91	\$ 502.37
8"	\$ 508.44	\$ 762.66

### (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
Outside city limits	Residential	\$3.77	\$5.56	n/a
	Multi-Family	n/a	n/a	\$3.69
	Commercial	n/a	n/a	\$4.51

## SEWER SURCHARGE

Residential ..... min \$5.00  
 Commercial ..... min \$5.00 or \$.67/ccf

## WATER UTILITY:

Service Accounts In-City ..... 654  
 Service Accounts Outside-City ..... 184  
 Total Water Service Accounts ..... 838  
 2006 Water Sales - Cubic Feet ..... 10,316,050\*  
 2006 Water Sales - Gallons ..... 77,164,054\*

\* Estimated as of December 31, 2006.

# 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:

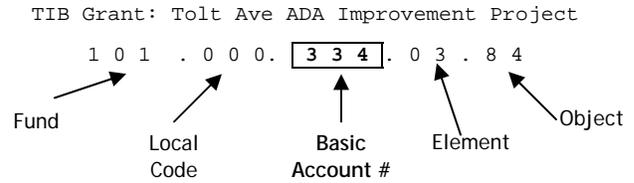
This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of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

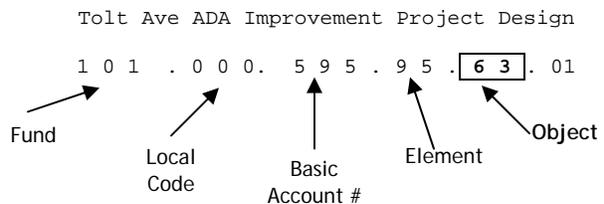


Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts, and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The 330 Basic 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*  
**2007 Amended 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 nineteen funds:**

BARS FUND TYPE	BARS FUND CODE	CARNATION FUND NUMBER	CARNATION FUND NAME
Governmental Funds	General Fund	001	General Fund
		101	Street Fund
		103	UDAG Fund
		105	Contingency Fund
		106	Cemetery Fund
	Special Revenue Funds	107	Equipment Replacement Fund
		108	Parks Development Fund
		109	Traffic Impact Fee Fund
		201	LTGO Bond Redemption Fund
		301	Capital Improvement Fund
		306	Capital Improvement Fund
	Proprietary Funds	Enterprise Funds	401
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 Cumulative Reserve 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

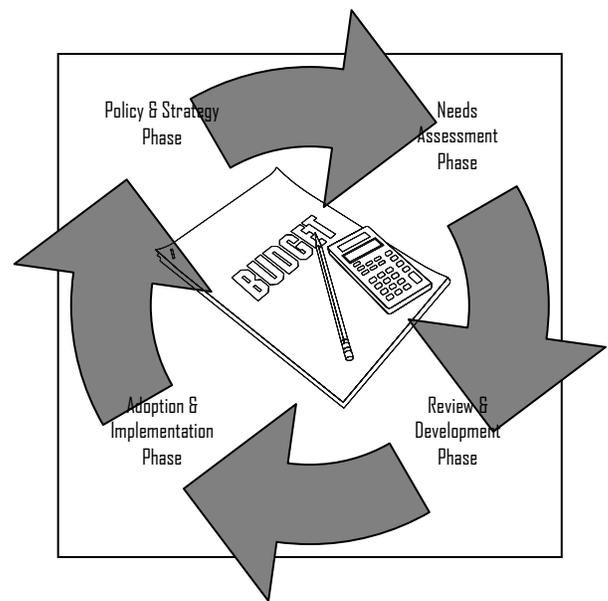
### BUDGET DEVELOPMENT & ADOPTION PROCESS

**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 its 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 develop a multi year plan for the three major operating funds as soon as practical after the adoption of these policies. Six-year capital improvement plans are also expected 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 maintain 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 adopted by 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. 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 in June or July each year to respond to current City goals and policies, and other long-range plans and needs of the City. The Council will adopt an updated financial plan each year by mid-August. The prior five years of program expenditures (as shown in the comprehensive annual financial report) will be forwarded to the Council with the Financial Plan.

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.*)

6. **Water and Sewer finance and rate policies** are included in the budget document as an appendix to the Capital Improvement Program (CIP) and incorporated as a part of these overall policies.

#### 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 2007, 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:

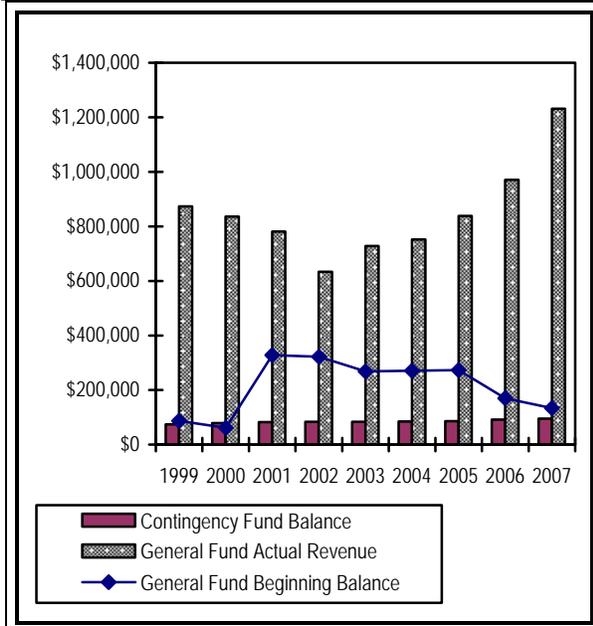
- The City Manager will have authority to sign contracts up to \$25,000.
- Contracts over \$25,000 that are budgeted, routine, and annually recurring would be placed on the Council consent agenda (*examples include contracts for services such as prosecution, public defense, and parks maintenance*).
- 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

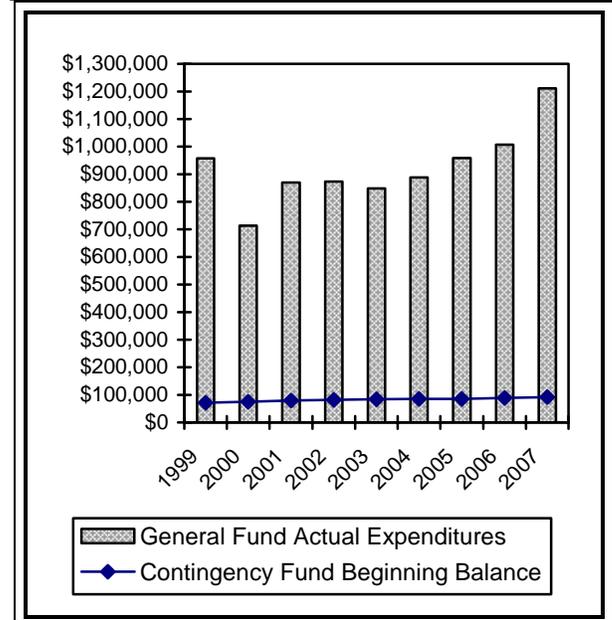
	GENERAL CAPACITY		SPECIAL PURPOSE CAPACITY		Total Capacity
	Councilmatic	Excess Levy	Parks & Open Space	Utility Purposes	
December 31, 2006					
Assessed Value =	\$182,506,259				
2.50% of Assessed Valuation		\$4,562,656	\$4,562,656	\$4,562,656	\$13,687,969
1.50% of Assessed Valuation	\$2,737,594	(\$2,737,594)			
<b>STATUTORY BONDED DEBT LIMIT</b>	<b>\$2,737,594</b>	<b>\$1,825,063</b>	<b>\$4,562,656</b>	<b>\$4,562,656</b>	<b>\$13,687,969</b>
Less Bonded Debt Outstanding					
1999 LTGO Bonds	(\$415,000)				
1999 Water Bonds				(\$220,000)	
2005 Water Bonds				(\$875,000)	
Plus Debt Service Fund Balances					
201, 404, 405	\$8,518			\$129,889	
<b>BONDED DEBT SERVICE CAPACITY</b>	<b>\$2,331,112</b>	<b>\$1,825,063</b>	<b>\$4,562,656</b>	<b>\$4,472,545</b>	<b>\$13,191,376</b>

Loan Debt Outstanding as of 12/31/2006	
2003 PWTf Loan	\$983,790
2004 PWTf Loan	\$1,125,060
2005 PWTf Loan	\$1,968,615
2006 SRF Loan	\$1,029,261
	<b>\$5,106,726</b>

### GENERAL FUND RESERVED BALANCE



### CONTINGENCY FUND RESERVED BALANCE



# TOTAL BUDGET COMPARISONS

## TOTAL BUDGET REVENUE COMPARISON BY REVENUE ACCOUNT

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget
<b>BEGINNING CASH BALANCE</b>		<b>\$ 1,512,539</b>	<b>\$ 1,500,302</b>	<b>\$ 3,363,299</b>	<b>\$ 3,220,465</b>
310	Tax Revenues	\$ 790,439	\$ 792,588	\$ 843,710	\$ 921,107
320	Licenses & Permits	\$ 55,940	\$ 44,431	\$ 152,293	\$ 132,590
330	Intergovernmental Revenues	\$ 208,767	\$ 195,639	\$ 3,064,043	\$ 6,297,953
340	Charges for Goods & Services	\$ 916,315	\$ 984,205	\$ 723,527	\$ 695,175
350	Fines & Forfeits	\$ 4,167	\$ 1,831	\$ 173	\$ -
360	Miscellaneous Revenues	\$ 49,102	\$ 71,171	\$ 112,374	\$ 89,429
<b>SUBTOTAL ACTUAL REVENUES</b>		<b>\$ 2,024,730</b>	<b>\$ 2,089,864</b>	<b>\$ 4,896,120</b>	<b>\$ 8,136,254</b>
380	Non Revenues	\$ 1,178,365	\$ 2,873,282	\$ 3,495,681	\$ 6,620,615
390	Other Financing Sources	\$ 314,803	\$ 335,899	\$ 514,692	\$ 884,548
<b>TOTAL REVENUES ALL FUNDS</b>		<b>\$ 3,517,898</b>	<b>\$ 5,299,045</b>	<b>\$ 8,906,493</b>	<b>\$ 15,641,417</b>
<b>TOTAL RESOURCES ALL FUNDS</b>		<b>\$ 5,030,437</b>	<b>\$ 6,799,347</b>	<b>\$ 12,269,792</b>	<b>\$ 18,861,882</b>

## TOTAL BUDGET EXPENDITURE COMPARISON BY DEPARTMENT/EXPENDITURE ACCOUNT

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget
510	General Government	\$ 286,366	\$ 293,078	\$ 351,229	\$ 340,223
520/60	Public Safety & Health	\$ 490,193	\$ 411,874	\$ 419,281	\$ 443,824
530	Physical Environment (Engineering & PW)	\$ 744,190	\$ 622,689	\$ 569,627	\$ 609,188
540	Transportation	\$ 95,724	\$ 102,917	\$ 123,731	\$ 142,143
550	Economic Environment (Land Use)	\$ 64,275	\$ 111,353	\$ 99,095	\$ 154,576
570	Culture & Recreation	\$ 36,840	\$ 38,353	\$ 29,127	\$ 36,924
<b>SUBTOTAL ACTUAL EXPENDITURES</b>		<b>\$ 1,717,588</b>	<b>\$ 1,580,264</b>	<b>\$ 1,592,090</b>	<b>\$ 1,726,879</b>
580	Non-Expenditures	\$ 64,611	\$ 49,514	\$ 118,027	\$ 1,574,155
590	Debt Service & Other Uses	\$ 1,747,936	\$ 1,806,270	\$ 7,339,209	\$ 12,855,405
<b>TOTAL USES ALL FUNDS</b>		<b>\$ 3,530,135</b>	<b>\$ 3,436,048</b>	<b>\$ 9,049,327</b>	<b>\$ 16,156,439</b>
<b>ENDING CASH BALANCE ALL FUNDS</b>		<b>\$ 1,500,302</b>	<b>\$ 3,363,300</b>	<b>\$ 3,220,465</b>	<b>\$ 2,705,443</b>

## TOTAL BUDGET EXPENDITURE COMPARISON BY EXPENDITURE OBJECT

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget
10	Personnel Salaries & Wages	\$391,085	\$384,711	\$362,242	\$487,554
20	Personnel Taxes & Benefits	\$125,644	\$110,529	\$135,395	\$203,422
30	Supplies	\$68,637	\$43,974	\$35,250	\$32,300
40	Services and Charges	\$1,625,335	\$1,477,434	\$2,009,877	\$2,077,184
50	Intergovernmental Services	\$505,688	\$470,019	\$489,457	\$1,712,100
60	Capital Outlays	\$321,293	\$453,311	\$5,275,333	\$10,342,755
70	Debt Service: Principal	\$128,000	\$112,523	\$198,048	\$758,300
80	Debt Service: Interest	\$49,250	\$46,047	\$100,914	\$78,330
90	Interfund Payments	\$315,203	\$337,499	\$442,810	\$464,494
<b>TOTAL ALL USES</b>		<b>\$3,530,135</b>	<b>\$3,436,048</b>	<b>\$9,049,327</b>	<b>\$16,156,439</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,500,302</b>	<b>\$3,363,300</b>	<b>\$3,220,465</b>	<b>\$2,705,443</b>

# ESTIMATED FUND ACTIVITY & RESERVES

FUND		12/31/2006 ENDING CASH BALANCE	2007 CASH-IN	2007 CASH-OUT	12/31/2007 ESTIMATED ENDING CASH BALANCE	CASH BALANCE +/-	%
001	GENERAL	\$134,128	\$1,231,748	\$1,211,031	\$154,845	\$20,717	15%
101	STREET	\$39,051	\$133,239	\$145,996	\$26,294	(\$12,757)	-44%
103	UDAG	\$0	\$0	\$0	\$0	\$0	0%
105	CONTINGENCY	\$92,669	\$3,500	\$26,995	\$69,174	(\$23,495)	-25%
106	CEMETERY FUND	\$3,662	\$10,750	\$10,209	\$4,203	\$1,271	12%
107	EQUIPMENT REPLACEMENT	\$55,241	\$32,149	\$5,000	\$82,390	\$27,689	58%
108	PARKS DEVELOPMENT	\$4,647	\$25	\$0	\$4,672	\$25	4%
109	TRAFFIC IMPACT FEE	\$0	\$500	\$0	\$500	\$500	100%
201	LTGO BOND REDEMPTION	\$82,209	\$349,450	\$423,137	\$8,522	(\$73,687)	-90%
301	CAPITAL IMPROVEMENT	\$137,251	\$1,449,682	\$1,313,968	\$272,965	\$135,714	94%
306	CAPITAL IMPROVEMENT	\$0	\$6,300	\$0	\$6,300	\$0	0%
401	WATERWORKS UTILITY FUND	\$48,872	\$539,500	\$535,350	\$53,022	\$4,150	10%
402	WATER CAPITAL REPLACEMENT	\$423,072	\$10,000	\$277,700	\$155,372	(\$267,700)	-75%
403	SOLID WASTE UTILITY FUND	\$16,419	\$0	\$0	\$16,419	\$0	0%
404	WATER BOND REDEMPTION	\$5,787	\$129,263	\$129,793	\$5,287	(\$500)	-9%
405	WATER BOND RESERVE	\$118,165	\$8,111	\$0	\$126,276	\$8,111	7%
406	LANDFILL POST CLOSURE ASSURANCE	\$188,028	\$50,000	\$194,874	\$43,154	(\$144,874)	-78%
407	SEWER CAPITAL PROJECTS	\$1,825,513	\$11,685,185	\$11,882,386	\$1,628,312	(\$197,201)	-9%
601	CEMETERY PERPETUAL CARE	\$45,752	\$2,015	\$0	\$47,767	\$2,015	4%
<b>TOTALS</b>		<b>\$3,220,465</b>	<b>\$15,641,417</b>	<b>\$16,156,439</b>	<b>\$2,705,443</b>	<b>(\$521,321)</b>	



FUND 001

**GENERAL FUND**

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

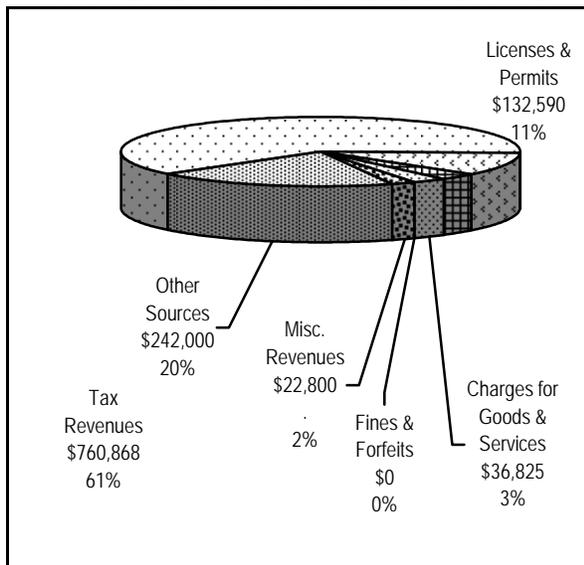
**Purpose of Fund:** The General Fund accounts for the activities of the City that are governmental in nature. Revenues are received from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeits, Investment Earnings and Transfers-in from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

**GENERAL FUND REVENUES**

2004-2007 General Fund Revenues

Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		\$270,728	\$272,868	\$169,255	\$134,128	-\$35,127	-21%
310	Tax Revenues	\$616,655	\$627,392	\$708,084	\$760,368	\$52,284	7%
320	Licenses & Permits	\$55,940	\$44,431	\$152,293	\$132,590	-\$19,703	-13%
330	Intergovernment Revenue	\$30,226	\$37,086	\$33,277	\$36,010	\$2,733	8%
340	Charges for Services	\$22,241	\$19,367	\$24,585	\$36,825	\$12,240	50%
350	Fines & Forfeits	\$4,167	\$1,831	\$173	\$0	-\$173	-100%
360	Miscellaneous Revenues	\$18,781	\$24,497	\$24,119	\$22,800	-\$1,319	-5%
380	Non Revenues	\$26,725	\$99	\$1,004	\$1,155	\$151	15%
390	Other Finance Sources	\$115,853	\$83,100	\$6,000	\$242,000	\$236,000	3933%
<b>TOTAL REVENUES</b>		<b>\$890,589</b>	<b>\$837,803</b>	<b>\$949,535</b>	<b>\$1,231,748</b>	<b>\$282,212</b>	<b>30%</b>
<b>TOTAL RESOURCES</b>		<b>\$1,161,317</b>	<b>\$1,110,671</b>	<b>\$1,118,790</b>	<b>\$1,365,876</b>	<b>\$247,086</b>	<b>22%</b>

**2007 GENERAL FUND  
TOTAL REVENUES BY REVENUE TYPE**



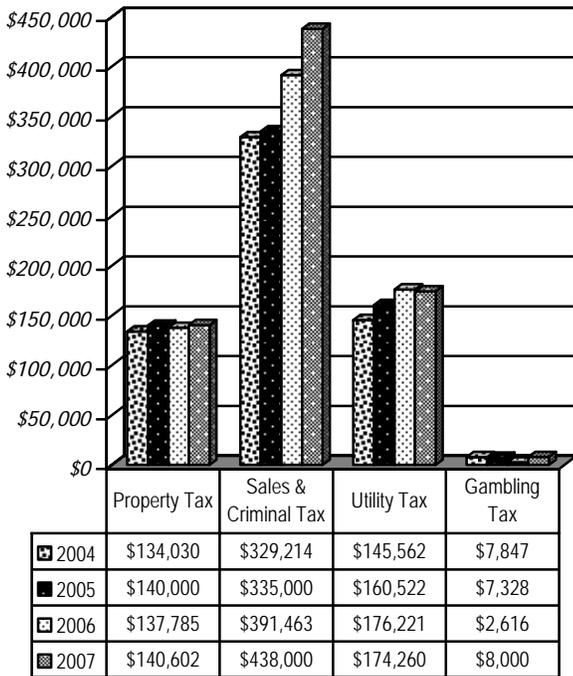
Revenue estimates are based on conservative views of trends from 2000-2006, along with known project grants and anticipated permit applications. Overall, in 2007 General Fund revenues are not projected to change substantially, but one-time increases are expected in sales tax revenues due to the sewer construction. Additional revenue will also come from the sale of City owned property.

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

**310 - TAX REVENUES.**

Tax Revenues account for 77% of general fund actual revenues. Property tax revenues are expected to increase slightly in 2007 due to an increase in the total assessed valuation of all properties in the City, and a 0.89% increase in the total property tax levy. Utility tax revenues are also expected to increase due to rate increases by utility providers.

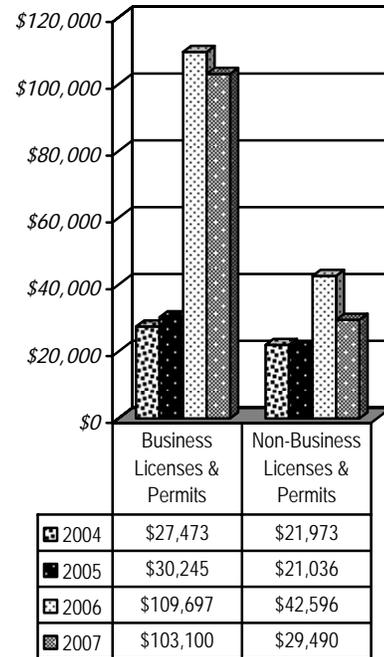
**GENERAL FUND  
TAX REVENUES  
2004-2007**



**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.

**GENERAL FUND  
LICENSE & PERMIT REVENUES  
2004-2007**

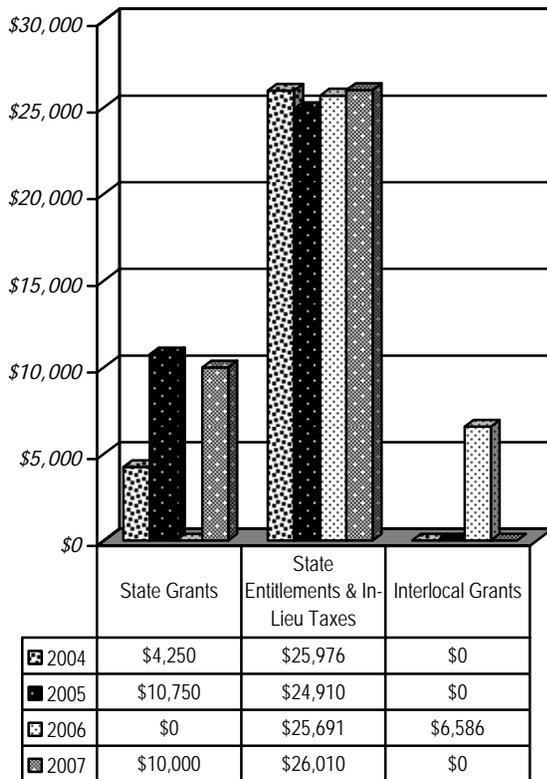


The addition of the Waste Management franchise fee of (\$72K) has contributed to the increase in Business Licenses & Permits. 2006 saw an increase for Land Use and Building permit fees as a result of the sewer project permits being submitted. 2007 revenue was calculated based on historical averages.

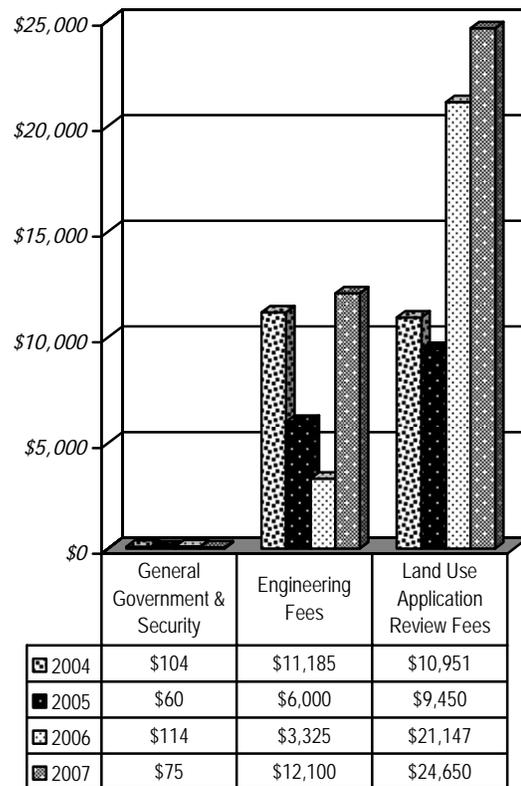
**330 - INTERGOVERNMENTAL REVENUE.**

Intergovernmental Revenue is funding that is received from other government agencies. Anticipated revenues in 2007 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.

**GENERAL FUND  
INTERGOVERNMENTAL REVENUES  
2004-2007**



**GENERAL FUND REVENUES  
CHARGES FOR SERVICES  
2004-2007**



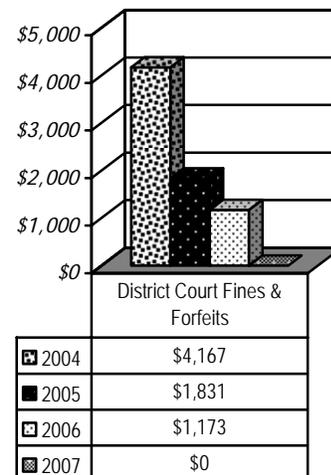
**340 - CHARGES FOR GOODS & SERVICES.**

Charges for goods and services primarily includes fees received for General Government functions such as engineering and land use application review. The projected decrease of over \$33,660 in 2007 results primarily from land use application and engineering review fees for the wastewater treatment plant received in 2006. 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.

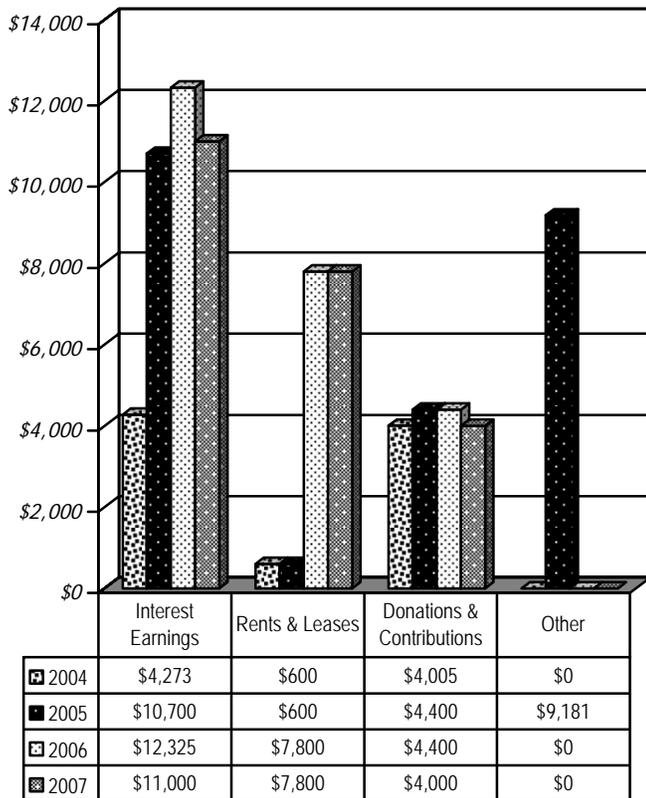
**GENERAL FUND REVENUES  
FINES & FORFEITS  
2004-2007**



**360 - MISCELLANEOUS REVENUES.**

Revenues derived from sources that are not otherwise provided for in the BARS system. Miscellaneous Revenue in 2007 includes interest earnings and fireworks display contributions.

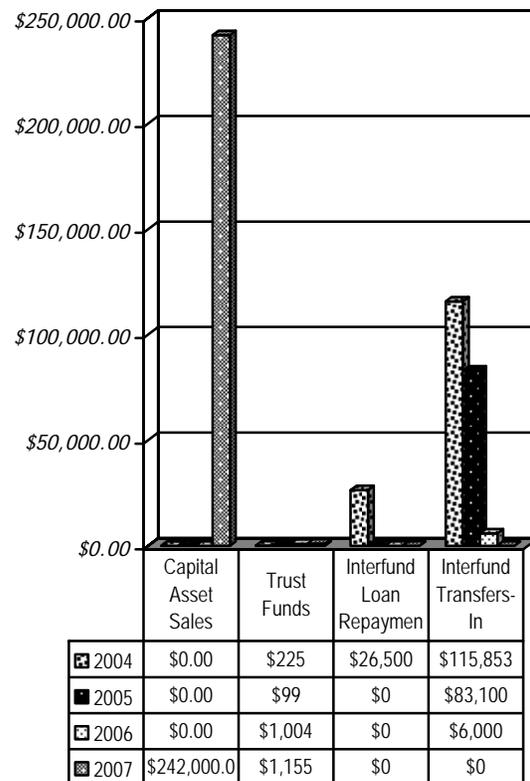
**GENERAL FUND  
MISCELLANEOUS REVENUES  
2004-2007**



**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  
NON-REVENUES & TRANSFERS-IN  
2004-2007**



## 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 2004-2007 ALL EXPENDITURE OBJECTS BY DEPARTMENT

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
510	General Government	\$267,521	\$289,168	\$351,229	\$340,223	-\$11,006	-3%
520	Public Safety & Health	\$457,479	\$404,885	\$419,281	\$443,824	\$24,543	6%
530	Physical Environ (Eng/PW)	\$4,795	\$2,036	\$20,285	\$21,688	\$1,403	7%
550	Economic Environ (Land Use)	\$61,543	\$141,612	\$97,799	\$114,576	\$16,777	17%
570	Culture & Recreation	\$36,840	\$38,353	\$30,724	\$38,465	\$7,741	25%
<b>SUBTOTAL ACTUAL EXPENDITURES</b>		<b>\$828,179</b>	<b>\$876,053</b>	<b>\$919,319</b>	<b>\$958,776</b>	<b>\$39,457</b>	<b>4%</b>
580	Non-Expenditures	\$270	\$323	\$1,137	\$1,255	\$118	10%
590	Debt Service & Other Uses	60,000	65,040	64,206	251,000	186,794	291%
<b>TOTAL ALL GENERAL FUND USES</b>		<b>888,449</b>	<b>941,416</b>	<b>984,662</b>	<b>1,211,031</b>	<b>226,368</b>	<b>23%</b>
<b>ENDING FUND BALANCE</b>		<b>272,868</b>	<b>169,255</b>	<b>134,128</b>	<b>154,845</b>	<b>20,717</b>	<b>15%</b>

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 2004-2007 ALL DEPARTMENTS BY EXPENDITURE OBJECT

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$106,445	\$150,402	\$143,817	\$203,187	\$59,370	41%
20	Personnel Taxes & Benefits	\$29,401	\$55,759	\$59,941	\$82,203	\$22,262	37%
30	Supplies	\$23,749	\$13,418	\$14,010	\$12,825	-\$1,185	-8%
40	Services and Charges	\$204,400	\$254,890	\$261,959	\$208,453	-\$53,506	-20%
50	Intergovernmental Services	\$462,264	\$398,198	\$434,573	\$436,063	\$1,490	0%
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>\$826,259</b>	<b>\$872,667</b>	<b>\$914,300</b>	<b>\$942,731</b>	<b>\$28,431</b>	<b>3%</b>
60	Capital Outlays	\$1,791	\$2,789	\$5,755	\$16,500	\$10,745	187%
90	Interfund Payments	\$60,400	\$65,840	\$64,606	\$251,800	\$187,194	290%
<b>TOTAL ALL GENERAL FUND USES</b>		<b>\$888,449</b>	<b>\$941,295</b>	<b>\$984,662</b>	<b>\$1,211,031</b>	<b>\$226,370</b>	<b>23%</b>
<b>ENDING FUND BALANCE</b>		<b>\$272,868</b>	<b>\$169,255</b>	<b>\$134,128</b>	<b>\$154,845</b>	<b>\$20,717</b>	<b>15%</b>

In the next few pages, more information about General Fund expenditures is summarized by Department (as defined by the Basic Expenditure Account Number), and itemized by expenditure object. The expenditure object indicates the type of item acquired or service gained.

**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.

**2006 Legislative Accomplishments:**

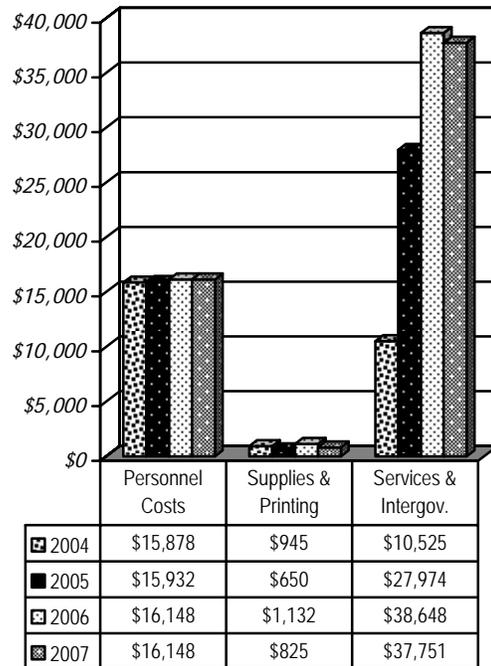
- Progressed with funding, planning and policy decisions for the sewer system project.
- Adopted the 2006 GMA update to the City's Comprehensive Plan and Land Use code in December 2006.
- Facilitated the development of a comprehensive side sewer funding program to assist property owner with sewer hook up.
- Oversaw the initiation of construction on the sewer project.

- Completed an extensive hiring process for a new City Manager.
- Adopted an Emergency Management Plan.

**2007 Legislative Goals:**

- Adopt strategies and secure additional grant funding for the sewer system project.
- Update the City's water and sewer code.
- Update the City's Water Comprehensive Plan.
- Complete work on sewer collection system to include side sewer construction.
- Begin work on Economic Development Plan to promote economic vitality in the City's Commercial Districts.

**2004-2007  
Legislative Expenditure Summary**

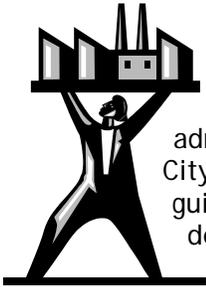


**Budget Description:**

No change is projected for Councilmember salaries and benefits. Services and intergovernmental charges include contracting for lobbyist services (\$30K) 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.

2006 brought a change in City Managers with an interim City Manager serving from March thru September and a new City Manager being hired in September.

**2006 Executive Accomplishments:**

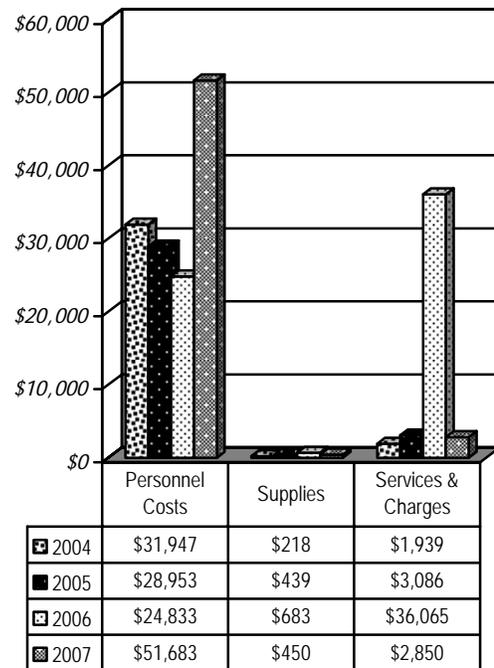
- Developed an Emergency Management Plan.
- Oversaw all city functions, activities, and projects.
- Represented the City while working with other agencies on sewer project issues.
- Developed a comprehensive side sewer funding program.
- Oversaw the remediation of the Carnation Landfill.
- Oversaw the initiation of construction for the sewer system.
- Developed a Capital Improvement Program.

**2007 Executive Goals:**

- Oversee all city functions, activities, and projects.

- Continue work towards sewer system completion.
- Continue to pursue funding for the sewer system project and other needed services.
- Oversee the completion of the sewer system.
- Undertake the creation of an Economic Development Strategy.
- Update the City's Water Comprehensive Plan.
- Develop an inventory of City-owned property and a disposition plan.

**2004-2007  
Executive Expenditure Summary**



### 514 - Financial & Records Services

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

In 2006, 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 Office Assistant. No staffing level change is anticipated in 2007. 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

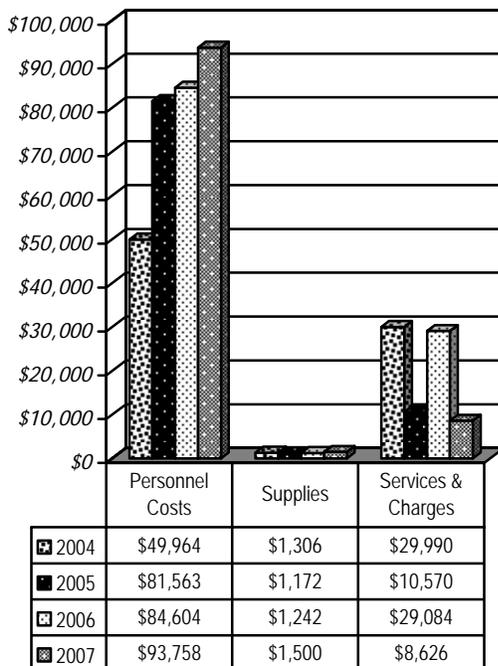
### 515 - Legal

### 518 - Central Services

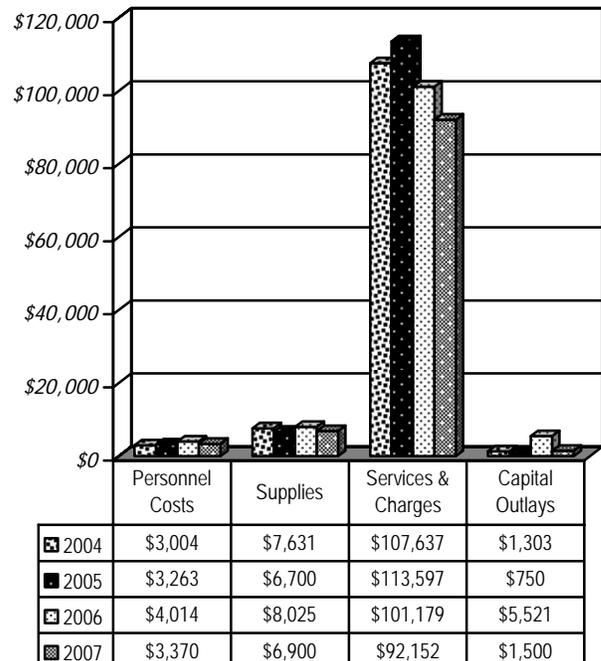
### 519 - Other General Government

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.

2004-2007  
Finance & Records Services  
Expenditure Summary



2004-2007  
General Government Services  
Expenditure Summary



**GENERAL GOVERNMENT SERVICES:**

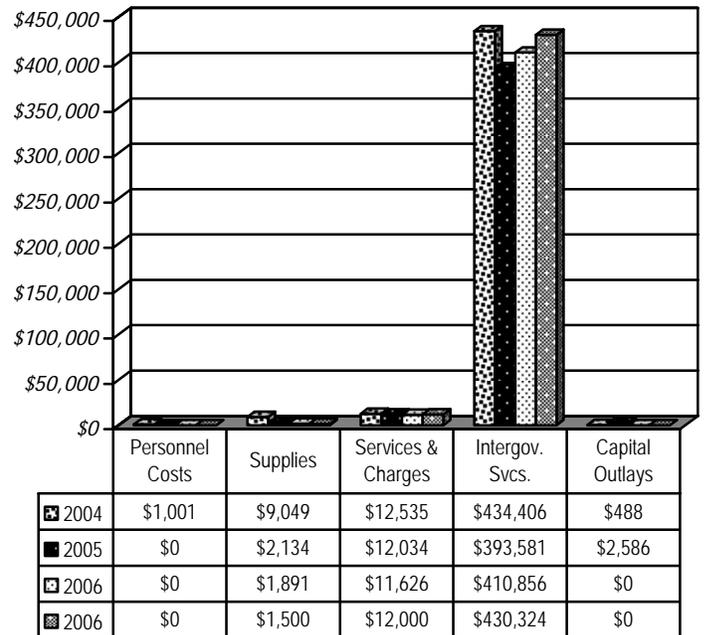
**Legal Services:**

This consists of the payments to Ogden Murphy Wallace (\$30K) for City Attorney services. Another \$23,250 is budgeted for prosecution, public defense, domestic violence 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 (\$4,500), copy machine and office equipment repair, advertising/public notices, equipment rentals, AWC RMSA liability insurance (\$15,190), utility service costs (\$5,150), building repair, janitorial services, membership dues and fees.

**2004-2007  
Public Health & Safety  
Expenditure Summary**



**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 \$3,000 for emergency preparedness.

**POLICE DEPARTMENT**

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



**2006 Accomplishments:**

- Graduated over 60 students through the D.A.R.E. program.
- Implemented a Citizen On Patrol program.
- Implemented a K-9 Narcotic Team.
- Formed a 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.
- Successfully implemented Operation Safewalk.
- Held community meetings to seek public input on the services provided & recruit citizen volunteer participation.

**2007 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.

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 overall Public Safety expenditures have not significantly increased when compared to previous years.

**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 (\$774) for the City's mandatory assessment from the Puget Sound Air Pollution Control Authority, the City's general engineering (\$2,000), and a portion of a full time Public Works Director (\$18,900).

**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

department services are provided by contract with the City of Duvall. Engineering services are provided by the City's engineer, Roth Hill Consulting Engineers. The costs for all engineering 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 to offset the cost of the sewer system to future customers as well as grants for streetscape improvements to support community revitalization efforts.

The 2007 Budget includes continuation of existing staff levels and contractual services.

**2006 Accomplishments:**

- Amended the 2004 GMA Update to the City's Comprehensive Plan and Land Use Code, including a new Zoning Map and related Area-Wide Rezone, and amendments to CMC 15.08 Basic Definitions and Interpretations; CMC 15.36, Zoning Districts and Zoning Map; CMV 15.40, Permissible Uses and CMC 15.48 Density and Dimensions.
- Analyzed the land capacity of the current zoning map and examined density options, in support of the annual Comprehensive Plan amendment.
- Amended the City's Land Use Code to comply with the requirements of the Section 7 Endangered Species Act consultation that occurred in 2005.
- Planned a Groundbreaking Ceremony for the wastewater system which was well attended, including a Congressman, two State Representatives, one County Councilmember and the County Executive, in addition to the Council, members of the community and representatives from various funding and permitting agencies.
- Participated in the public outreach task to disseminate information on side sewer options.
- Worked with King County on flood hazard planning issues and helped the City respond to environmental issues

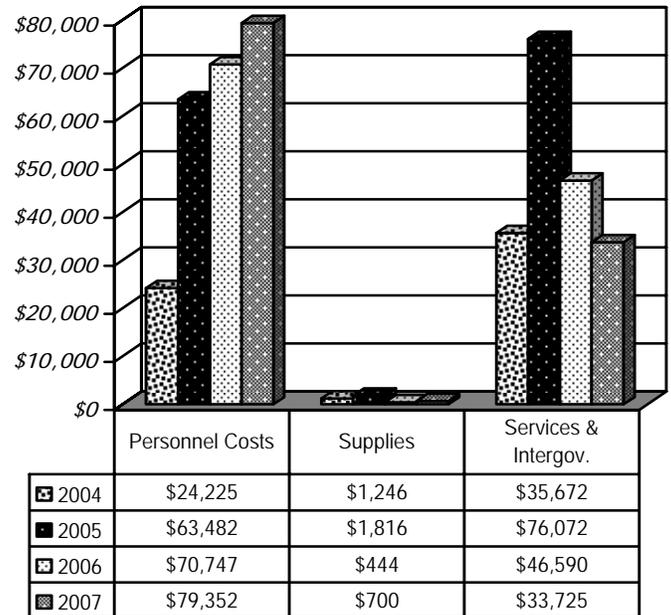
related to the Tolt Levee Setback project.

- Represent the City at staff meetings of the Snoqualmie Watershed Forum.
- Completed a wetlands inventory with funds from the King Conservation District.
- Processed all development applications and permits.

**2007 Goals and Work Plan:**

- Annual amendment to the Comprehensive Plan in accordance with the Growth Management Act, based on a docket of requested amendments.
- Further revise the Land Use Code and permitting processes to prepare for significant future development when the sewer system is close to completion.
- Develop Design Standards and Guidelines for residential development.
- Work with King County to explore our options for expansion of the Urban Growth Boundary.
- 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.
- Have the Shoreline Master Plan approved by the Department of Ecology.
- Continue to help with sewer funding efforts.
- Support street improvements planning and funding.
- Contribute to the Water Comprehensive Plan by: providing population projections for use in forecasting water demand, and helping with achieving compliance with recent state regulations for water purveyors, e.g., water conservation and water service area policies.
- Process all development applications and permits.

**2004-2007  
Planning & Community Development  
Expenditure Summary**

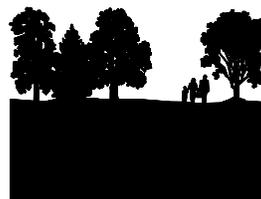


**570 - CULTURE & RECREATION**

- 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 2005, it included expenditures for Parks Department operations as well as the Farmers Market 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 three developed parks: Hockert Park, Loutsis Park, and Valley Memorial Park. Maintenance of the parks and other areas require a varying level of service ranging from periodic status checks to routine mowing and grounds maintenance.

In 2007, mowing will continue at a reduced level due to staffing constraints. The primary emphasis & expenditure focus will be on the maintenance of equipment and facilities necessary to provide a safe environment.

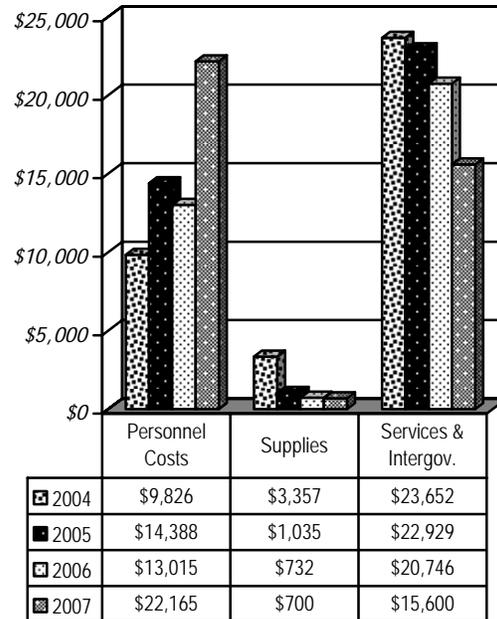
**2006 Parks Department Accomplishments:**

- Maintained the park system and repaired damaged equipment as required.
- Removed dangerous and dead trees from Loutsis and Memorial Park.
- Transplanted Japanese Loose leaf Maples to Loutsis and Rivers Edge Park.
- Coordinated with contractor for replacement of City Hall Roof
- Performed extensive maintenance work on City Hall to prepare for exterior painting and remodel of upstairs including replacement of signage.
- Completed development of pedestrian evacuation trail at east end of N.E. 50<sup>th</sup> St. to access Red Cross evacuation site on top of hill.

**2007 Goals and Work Plan:**

- Pursue Grant money for repairs to Tennis courts and replacement of playground equipment at Memorial Park.
- Explore development of a volunteer group interested in working with the City to improve our parks.
- Work with King County to insure that recreation opportunities are enhanced as part of the Tolt River Floodplain Reconnection Project.

**2004-2007  
Culture & Recreation  
Expenditure Summary**



**Fourth of July Celebration**

\$5, 500 is budgeted for the annual July 4<sup>th</sup> 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 \$1,500. 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 \$1,000 in 2007.

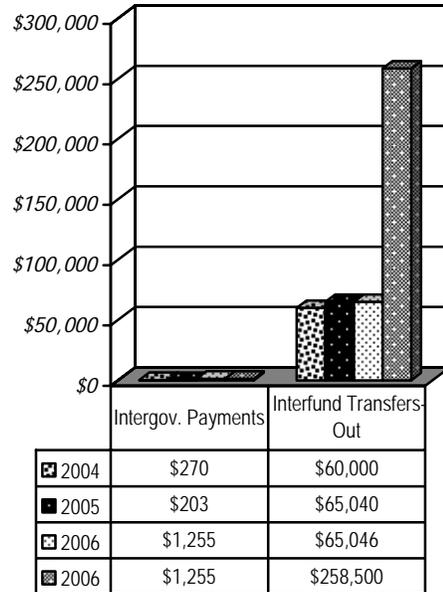
**580 - NONEXPENDITURES  
590 - OTHER FINANCE USES**

- 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. 2007 Transfers-out include

\$2,400 to the Equipment Replacement Fund 107, \$242,000 to the 201 Fund for repayment of LTGO Bond Debt, \$7,500 to the Waterworks Fund 401 for Federal Lobbyists services and \$6,600 (1/24<sup>th</sup> of the estimated utility tax revenue) to the 301 Fund for future general government capital improvements.

**2004-2007  
NON-EXPENDITURES & OTHER  
USES**



## FUND 101 STREET FUND

### STREET FUND REVENUES

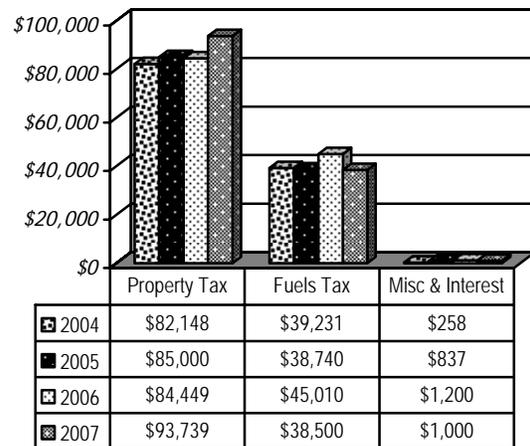
2004-2007 Street Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$15,921</b>	<b>\$26,619</b>	<b>\$31,945</b>	<b>\$39,051</b>	<b>\$7,106</b>	<b>22%</b>
310	Tax Revenues	\$82,148	\$82,180	\$84,449	\$93,739	\$9,290	11%
330	Intergovernmental Revenue	\$39,231	\$41,482	\$45,010	\$38,500	-\$6,510	-14%
360	Miscellaneous Revenues	\$258	\$1,081	\$1,096	\$1,000	-\$96	-9%
390	Other Finance Sources	\$0	\$0	\$0	\$0	\$0	100%
	<b>TOTAL REVENUES</b>	<b>\$121,637</b>	<b>\$124,743</b>	<b>\$130,555</b>	<b>\$133,239</b>	<b>\$2,684</b>	<b>2%</b>
	<b>TOTAL FUND RESOURCES</b>	<b>\$137,558</b>	<b>\$151,362</b>	<b>\$162,500</b>	<b>\$172,290</b>	<b>\$9,790</b>	<b>6%</b>

The Street Fund receives the bulk of its revenues from property and transportation taxes. The City has allocated approximately 40% 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.

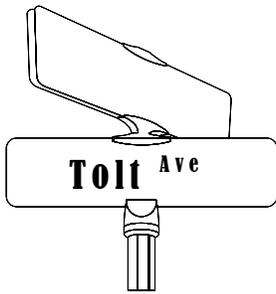
2004-2007  
STREET FUND REVENUES



### STREET FUND EXPENDITURES

2004-2007 Street Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$ 37,841	\$ 35,747	\$ 47,353	\$ 59,987	\$12,634	27%
20	Personnel Taxes & Benefits	\$ 12,972	\$ 12,633	\$ 17,004	\$ 26,112	\$9,108	54%
30	Supplies	\$ 7,055	\$ 5,767	\$ 3,818	\$ 7,725	\$3,907	102%
40	Services and Charges	\$ 35,189	\$ 48,266	\$ 50,774	\$ 52,123	\$1,349	3%
50	Intergovernmental Services	\$ 400	\$ 400	\$ 46	\$ 50	\$4	9%
60	Capital Outlays	\$0	\$0	\$ -	\$ -	\$0	
90	Interfund Payments	\$ 17,482	\$16,500	\$4,500	\$0	-\$4,500	-100%
	<b>TOTAL USES</b>	<b>\$110,939</b>	<b>\$119,313</b>	<b>\$123,449</b>	<b>\$145,996</b>	<b>\$22,548</b>	<b>18%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$26,619</b>	<b>\$31,945</b>	<b>\$39,051</b>	<b>\$26,294</b>	<b>-\$12,758</b>	<b>-33%</b>



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 two full time field workers devoting part of their time to street maintenance activities (in addition to water, parks and other public works field operations.) The two employees receive periodic assistance through contract services. Public Works will continue to perform minor repairs and improvements, while major future projects will be contracted.

**2006 Accomplishments:**

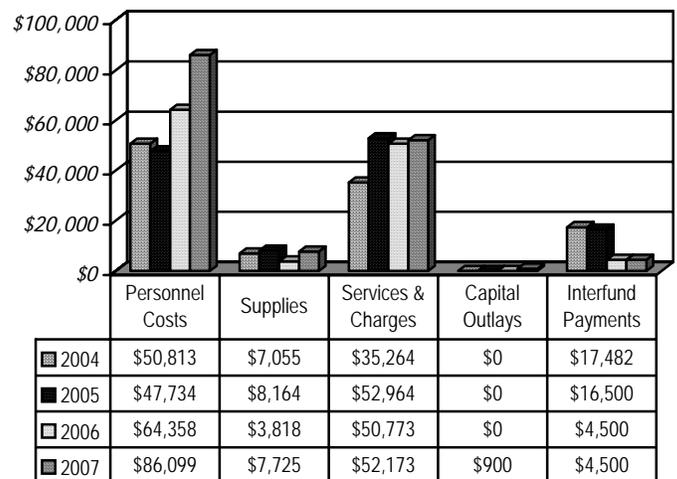
- Worked on clearing City alley right-of-ways of vegetation and structural encroachments in preparation for water main replacement & relocation projects and sewer collection system projects.
- Worked in partnership with Cedarcrest High School Horticulture Program and Carnation Senior Center to supply foliage and planting of hanging baskets and planter boxes on Tolt Avenue.

- Continued maintenance of City streets and sidewalks.
- Updated the Design and Construction Standards.
- Performed repair work to distressed curbs, gutters and sidewalks.
- Developed a transportation impact mitigation fee program.
- Pursued grant funding for transportation projects including the McKinley Street overlay.
- Coordinate with City Engineer and contractors to reduce impact to City streets during sewer construction.

**2007 Goals:**

- Oversee design & construction of Tolt Avenue ADA improvements, Blanche Street reconstruction, and pedestrian improvements along the southern portion of Tolt Avenue.
- Update the Six-year Transportation Improvement Program.
- Continue coordination with the sewer construction program to minimize impacts to traffic and City streets.
- Pursue additional grant funding for street improvement projects.

**2004-2007  
STREET FUND EXPENDITURES**



FUND 103

**URBAN DEVELOPMENT ACTION GRANT FUND**

Established: Ordinance No. 373, 1988  
Closed: Ordinance No. 694, 2006

The UDAG Fund was established in 1988, and was closed in 2006. The balance of the UDAG funds were transferred to Fund 301 - Capital Improvement Fund to make improvements to infrastructure within the City's commercial area, including but not limited to pedestrian safety, ADA and other streetscape improvements.

UDAG FUND REVENUES

2004-2007 UDAG Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$92,317</b>	<b>\$93,214</b>	<b>\$96,198</b>	<b>\$0</b>		
330	Intergovernmental Revenue				n/a	n/a	n/a
360	Miscellaneous Revenues	\$897	\$2,984	\$3,098	n/a	n/a	n/a
380	Non Revenues	\$26,500			n/a	n/a	n/a
<b>TOTAL REVENUES</b>		<b>\$27,397</b>	<b>\$2,984</b>	<b>\$3,098</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>TOTAL RESOURCES</b>		<b>\$119,714</b>	<b>\$96,198</b>	<b>\$99,296</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

UDAG FUND EXPENDITURES

2004-2007 UDAG Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$0	n/a	n/a	n/a
20	Personnel Taxes & Benefits	\$0	\$0	\$0	n/a	n/a	n/a
30	Supplies	\$0	\$0	\$0	n/a	n/a	n/a
40	Services and Charges	\$ -	\$0	\$0	n/a	n/a	n/a
50	Intergovernmental Services	\$ -	\$0	\$0	n/a	n/a	n/a
60	Capital Outlays	\$ -	\$0	\$0	n/a	n/a	n/a
70	Debt Service: Principal	\$25,000	\$ -	\$0	n/a	n/a	n/a
80	Debt Service: Interest	\$1,500	\$ -	\$0	n/a	n/a	n/a
90	Interfund Payments	\$0	\$0	\$99,296	n/a	n/a	n/a
<b>TOTAL USES</b>		<b>\$26,500</b>	<b>\$0</b>	<b>\$99,296</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>\$93,214</b>	<b>\$96,198</b>	<b>\$0</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>

**FUND 105**

**CONTINGENCY FUND**

Established: Ordinance No. 415, 1989

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

## CONTINGENCY FUND REVENUES

2004-2007 Contingency Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$84,497</b>	<b>\$85,506</b>	<b>\$88,295</b>	<b>\$92,669</b>	<b>\$4,374</b>	<b>5%</b>
360	Miscellaneous Revenues	\$1,009	\$2,789	\$4,374	\$3,500	-\$874	-20%
	<b>TOTAL REVENUES</b>	<b>\$1,009</b>	<b>\$2,789</b>	<b>\$4,374</b>	<b>\$3,500</b>	<b>-\$874</b>	<b>-20%</b>
	<b>TOTAL RESOURCES</b>	<b>\$85,506</b>	<b>\$88,295</b>	<b>\$92,669</b>	<b>\$96,169</b>	<b>\$3,500</b>	<b>4%</b>

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 is \$185,337,033; bringing the 2007 Contingency Fund limit to \$69,500. The additional money which had been accumulated in the Contingency Fund in previous years beyond the statutory limit has been 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 2007 is the receipt of investment interest. No other 2007 revenues or expenditures are anticipated in the fund.

## CONTINGENCY FUND EXPENDITURES

2004-2007 Contingency Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
90	Interfund Payments	n/a	n/a	n/a	\$26,995		
	<b>TOTAL USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,995</b>	<b>\$26,995</b>	<b>0%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$85,506</b>	<b>\$88,295</b>	<b>\$92,669</b>	<b>\$69,174</b>	<b>-\$23,495</b>	<b>-25%</b>

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**

2007 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.

2004-2007 Cemetery Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$2,918</b>	<b>\$1,118</b>	<b>\$1,007</b>	<b>\$3,662</b>	<b>\$2,655</b>	<b>264%</b>
340	Charges for Services	\$10,311	\$10,013	\$11,245	\$10,550	-\$695	-6%
360	Miscellaneous Revenues	\$15	\$0	\$25	\$0	-\$25	0%
380	Non Revenues	\$80	\$133	\$0	\$200	\$200	0%
390	Other Finance Sources	\$0	\$0	\$650	\$0	\$0	0%
<b>TOTAL REVENUES</b>		<b>\$10,406</b>	<b>\$10,146</b>	<b>\$11,920</b>	<b>\$10,750</b>	<b>-\$520</b>	<b>-4%</b>
<b>TOTAL RESOURCES</b>		<b>\$13,324</b>	<b>\$11,264</b>	<b>\$12,927</b>	<b>\$14,412</b>	<b>-\$1,040</b>	<b>-8%</b>

**CEMETERY FUND EXPENDITURES**

2007 expenditures are comprised primarily of charges for grave openings & closings, grave liners and grave markers, as well as routine maintenance of the facility.

2004-2007 Cemetery Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$ 2,377	\$ 487	\$ 913	\$ 780	-\$133	-15%
20	Personnel Taxes & Benefits	\$ 835	\$ 182	\$ 347	\$ 399	\$52	15%
30	Supplies	\$ 75	\$ 61	\$ -	\$ 50	\$50	0%
40	Services and Charges	\$ 7,403	\$ 8,399	\$ 7,833	\$ 8,668	\$1,809	23%
50	Intergovernmental Services	\$ 426	\$ 228	\$ 172	\$ 312	\$140	82%
90	Interfund Payments	\$1,090	\$900	\$0	\$0	\$0	0%
<b>TOTAL USES</b>		<b>\$12,206</b>	<b>\$10,257</b>	<b>\$9,265</b>	<b>\$10,209</b>	<b>\$944</b>	<b>10%</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,118</b>	<b>\$1,007</b>	<b>\$3,662</b>	<b>\$4,203</b>	<b>\$541</b>	<b>15%</b>

## 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 Office Assistant. Cemetery facility management is overseen by the Public Works Field Supervisor. 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.

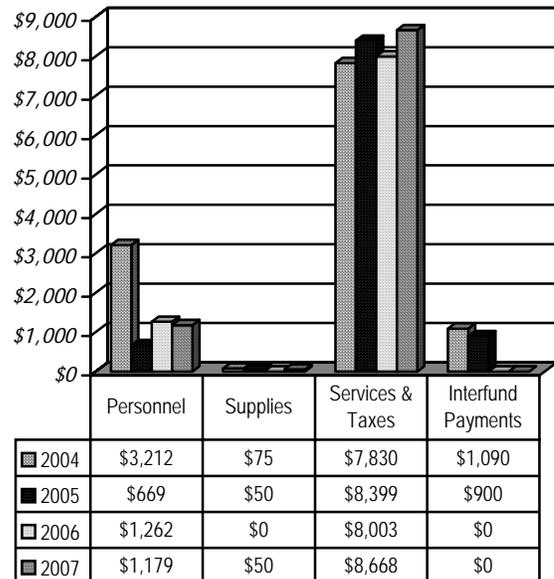
### 2006 Accomplishments:

- Arranged for 4 burials and inurnments.
- Maintained cemetery grounds.
- Continued to update cemetery records and maps.

### 2007 Goals:

- Prepare and adopt Policies and Procedures for the Carnation Cemetery.
- Arrange for all burials, inurnments and transfers.
- Continue to update cemetery records and maps.
- Continue to maintain cemetery grounds.
- Install bench seating and row markers.

**2004-2007  
CEMETERY FUND EXPENDITURES**



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**

2004-2007 Equipment Replacement Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$51,773</b>	<b>\$31,278</b>	<b>\$52,801</b>	<b>\$55,241</b>	<b>\$2,440</b>	<b>5%</b>
330	Intergovernmental Revenue	\$0	\$7,772	\$0	\$0	\$0	
360	Miscellaneous Revenues	\$484	\$522	\$776	\$750	-\$26	-3%
390	Other Finance Sources	\$29,000	\$24,800	\$13,200	\$31,399	\$18,199	138%
<b>TOTAL REVENUES</b>		<b>\$29,484</b>	<b>\$33,094</b>	<b>\$13,976</b>	<b>\$32,149</b>	<b>\$18,173</b>	<b>130%</b>
<b>TOTAL RESOURCES</b>		<b>\$81,257</b>	<b>\$64,372</b>	<b>\$66,777</b>	<b>\$87,390</b>	<b>\$20,613</b>	<b>31%</b>

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 2006 included the purchase of new computer equipment to replace outdated equipment.

In 2007, the City will be working to develop an equipment replacement program to enhance our ability to plan for and fund future equipment replacement needs.

2004-2007 Equipment Replacement Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
60	Capital Outlays	\$49,980	\$11,570	\$11,536	\$5,000	-\$6,536	-57%
<b>TOTAL USES</b>		<b>\$49,980</b>	<b>\$11,570</b>	<b>\$11,536</b>	<b>\$5,000</b>	<b>-\$6,536</b>	<b>-57%</b>
<b>ENDING FUND BALANCE</b>		<b>\$31,277</b>	<b>\$52,802</b>	<b>\$55,241</b>	<b>\$82,390</b>	<b>\$27,149</b>	<b>49%</b>

**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.

2004-2007 Parks Development Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$34,076</b>	<b>\$50,445</b>	<b>\$138,081</b>	<b>\$4,647</b>	<b>-\$133,434</b>	<b>-97%</b>
330	Intergovernmental Revenue	\$100,000	\$86,000	\$0	\$0	\$0	0%
340	Charges for Services	\$1,200	\$0	\$0	\$0	\$0	0%
360	Miscellaneous Revenues	\$168	\$1,636	\$2,566	\$25	-\$2,541	-100%
380	Non Revenues	\$0	\$0	\$4,190	\$0	\$0	0%
390	Other Finance Sources	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>		<b>\$101,368</b>	<b>\$87,636</b>	<b>\$6,756</b>	<b>\$25</b>	<b>-\$2,541</b>	<b>-100%</b>
<b>TOTAL RESOURCES</b>		<b>\$135,444</b>	<b>\$138,081</b>	<b>\$144,837</b>	<b>\$4,672</b>	<b>-\$140,165</b>	<b>-97%</b>

## PARKS DEVELOPMENT FUND EXPENDITURES

No expenditure are anticipated in 2007. The City will be pursuing grant funding for future park improvements.

2004-2007 Parks Development Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
60	Capital Outlays	\$85,000	\$85,000	\$140,190	\$0	-\$140,190	-100%
<b>TOTAL USES</b>		<b>\$85,000</b>	<b>\$85,000</b>	<b>\$140,190</b>	<b>\$0</b>	<b>-\$140,190</b>	<b>-100%</b>
<b>ENDING FUND BALANCE</b>		<b>\$50,445</b>	<b>\$53,081</b>	<b>\$4,647</b>	<b>\$4,672</b>	<b>\$25</b>	<b>1%</b>

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 prior to an operational sewer system, the year 2007 estimate for revenues in this fund are \$500. Increased revenues in this fund can be expected in 2008 and future years, once the new sewer system is operational and development increases.

2004-2007 Traffic Impact Fee Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		n/a	n/a	\$0	\$0	\$0	0%
340	Charges for Services			\$0	\$500	\$500	0%
360	Miscellaneous Revenues			\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>		n/a	n/a	\$0	\$500	\$500	100%
<b>TOTAL RESOURCES</b>		n/a	n/a	\$0	\$500	\$500	

**TRAFFIC IMPACT FEE FUND EXPENDITURES**

No Traffic Impact Fee Fund uses are budgeted for 2007.

2004-2007 Traffic Impact Fee Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
60	Capital Outlays			\$0	\$0	\$0	0%
<b>TOTAL USES</b>				\$0	\$0	\$0	0%
<b>ENDING FUND BALANCE</b>		n/a	n/a	\$0	\$500	\$500	100%

**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 2007 the City will receive \$227,250 from King County for the purchase of the site for the Wastewater Treatment Facility. Additionally, the City will transfer \$122,000 from the General Fund from the sale of the library property to this fund to cover the costs of bond defeasance.

**2004-2007 LTGO Bond Redemption Fund Revenues**

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		\$6,925	\$6,972	\$6,800	\$82,209	\$75,409	1109%
360	Miscellaneous Revenues	\$0	\$131	\$205	\$200	-\$5	
390	Other Finance Sources	\$50,000	\$48,840	\$123,210	\$349,250	\$226,040	183%
<b>TOTAL REVENUES</b>		<b>\$50,000</b>	<b>\$48,971</b>	<b>\$123,415</b>	<b>\$349,450</b>	<b>\$226,035</b>	<b>183%</b>
<b>TOTAL RESOURCES</b>		<b>\$56,925</b>	<b>\$55,943</b>	<b>\$130,215</b>	<b>\$431,659</b>	<b>\$301,444</b>	<b>231%</b>

## 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 anticipates the defeasance of these bonds with the proceeds from land sales.

**2004-2007 LTGO Bond Redemption Fund Expenditures**

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
40	Services and Charges	\$0	\$304	\$303	\$5,000	\$4,697	
70	Debt Service: Principal	\$25,000	\$25,000	\$25,000	\$415,000	\$390,000	1560%
80	Debt Service: Interest	\$24,953	\$23,840	\$22,703	\$3,137	-\$19,566	-86%
<b>TOTAL USES</b>		<b>\$49,953</b>	<b>\$49,144</b>	<b>\$48,006</b>	<b>\$423,137</b>	<b>\$375,131</b>	<b>781%</b>
<b>ENDING FUND BALANCE</b>		<b>\$6,972</b>	<b>\$6,800</b>	<b>\$82,209</b>	<b>\$8,522</b>	<b>-\$73,687</b>	<b>-90%</b>

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**

2004-2007 Capital Improvement Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$2,744</b>	<b>\$18,346</b>	<b>\$37,813</b>	<b>\$137,251</b>	<b>\$99,438</b>	<b>263%</b>
310	Tax Revenues	\$79,432	\$70,264	\$48,439	\$67,000	\$18,561	38%
330	Intergovernmental Revenue	\$39,309	\$283	\$0	\$1,254,082	\$1,254,082	0%
360	Miscellaneous Revenues	\$0	\$508	\$2,409	\$2,000	-\$409	-100%
380	Non Revenues	\$0	\$1,285	\$0	\$0	\$0	
390	Other Finance Sources	\$0	\$6,600	\$105,896	\$126,600	\$20,704	0%
<b>TOTAL REVENUES</b>		<b>\$118,741</b>	<b>\$78,940</b>	<b>\$156,744</b>	<b>\$1,449,682</b>	<b>\$1,292,938</b>	<b>825%</b>
<b>TOTAL RESOURCES</b>		<b>\$121,485</b>	<b>\$97,286</b>	<b>\$194,557</b>	<b>\$1,586,933</b>	<b>\$1,392,376</b>	<b>716%</b>

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.

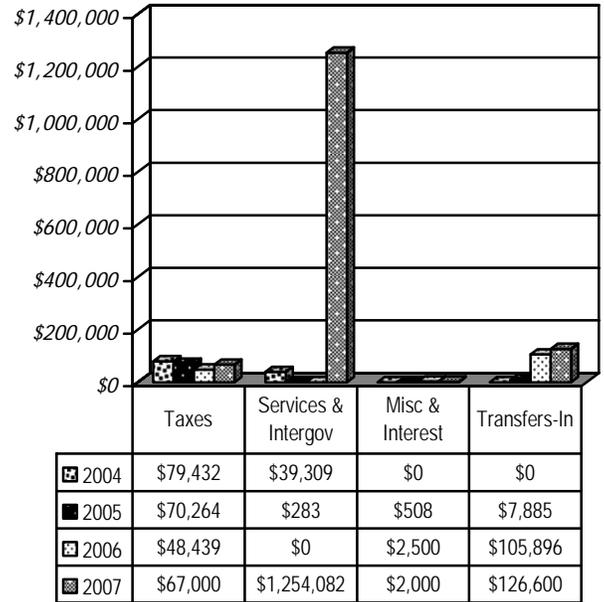
2007 revenues include interfund transfers of \$6,600 from the General Fund (approximately 1/24<sup>th</sup> of the utility tax).

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.

Additionally, the City sold its share of the library property to the King County Library District for \$242,500. A portion, \$122,000, of those proceeds have been transferred to the LTGO Bond Redemption Fund assist in defeasing the Wastewater Treatment Facility site bonds. The remaining proceeds, \$120,000, have been transferred to the Capital Improvement Fund.

It is the Council's desire that any future proceeds from the sale of surplus property at the Wastewater Treatment Facility site repay the Capital Improvement Fund the \$122,000 that was used to defease the bonds. Any remaining surplus property sale proceeds is to be reinvested in Capital Improvement.

2004-2007  
Capital Improvement Fund Revenues



## CAPITAL IMPROVEMENT FUND EXPENDITURES

In 2007, the City will undertake four significant Capital projects: ADA improvements along Tolt Avenue, a pedestrian pathway at the south end of Tolt Avenue, safety improvements at the Morrison Street/Tolt Avenue intersection and the reconstruction of Blanche Street.

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

- Tolt Avenue ADA improvements: \$143,835, grant funding: \$100,000.
- Pedestrian path: \$85,296, grant funding: \$53,478.
- Morrison Street/Tolt Avenue (SR203) intersection: \$272,818, grant funding: 218,254.
- Blanche Street reconstruction: \$772,611, grant funding: \$693,350.

The City Council intends to continue to dedicate 301 Fund REET tax revenue to the sewer utility on a declining schedule through the year 2013 as shown in the table to the right.

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

Year	Amount
2007	\$0/year
2008	\$85,000
2009	\$40,000
2010	\$0
2011	\$28,333
2012	\$25,000
2013	\$10,000
2014	\$0

### 2004-2007 Capital Improvement Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
40	Services and Charges	\$1,868	\$0	\$0	\$28,000	\$28,000	0%
50	Intergovernmental Services	\$0	\$0	\$0	\$12,000	\$12,000	0%
60	Capital Outlays	\$74,771	\$9,473	\$40,305	\$1,273,968	\$1,233,663	3061%
70	Debt Service: Principal	\$25,000	\$0	\$0	\$0	\$0	0%
80	Debt Service: Interest	\$1,500	\$0	\$0	\$0	\$0	0%
90	Interfund Payments	\$0	\$50,000	\$17,000	\$0	-\$17,000	-100%
<b>TOTAL USES</b>		<b>\$103,139</b>	<b>\$59,473</b>	<b>\$57,305</b>	<b>\$1,313,968</b>	<b>\$1,256,663</b>	2193%
<b>ENDING FUND BALANCE</b>		<b>\$18,346</b>	<b>\$37,813</b>	<b>\$137,251</b>	<b>\$272,965</b>	<b>\$135,714</b>	99%

**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 install a columbarium at the Carnation Cemetery.

## CEMETERY CAPITAL IMPROVEMENT FUND REVENUES

2004-2007 Cemetery Capital Improvement Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
340	Charges for Services	\$0	\$0	\$0	\$0	\$0	0%
360	Miscellaneous Revenues	\$0	\$0	\$0	\$6,300	\$6,300	-100%
<b>TOTAL REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,300</b>		

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

2004-2007 Cemetery Capital Improvement Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
60	Capital Improvements	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>ENDING FUND BALANCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,300</b>		

**FUND 401**  
**WATERWORKS FUND**

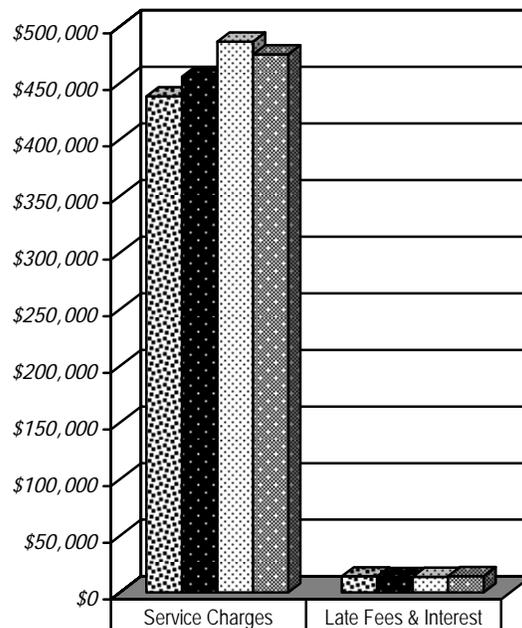
Established: 2004

## WATERWORKS FUND REVENUES

2004-2007 Waterworks Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$73,050</b>	<b>\$24,205</b>	<b>\$45,353</b>	<b>\$48,872</b>	<b>\$3,519</b>	<b>8%</b>
340	Charges for Services	\$438,247	\$455,706	\$486,484	\$475,300	-\$11,184	0%
360	Miscellaneous Revenues	\$14,163	\$13,412	\$13,712	\$14,200	\$488	4%
380	Non Revenues	\$0	\$0	\$0	\$50,000	\$50,000	
<b>TOTAL REVENUES</b>		<b>\$452,410</b>	<b>\$469,118</b>	<b>\$500,196</b>	<b>\$539,500</b>	<b>\$39,304</b>	<b>8%</b>
<b>TOTAL RESOURCES</b>		<b>\$525,460</b>	<b>\$493,323</b>	<b>\$545,549</b>	<b>\$588,372</b>	<b>\$78,608</b>	<b>14%</b>

2004-2007  
WATERWORKS FUND REVENUES



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 617 hookups in the city limits, and 168 hookups outside the city limits.

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

# WATERWORKS FUND EXPENSES

2004-2007 Waterworks Fund Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$163,308	\$156,494	\$168,904	\$223,108	\$54,204	32%
20	Personnel Taxes & Benefits	\$55,667	\$29,981	\$68,481	\$94,494	\$26,013	38%
30	Supplies	\$36,231	\$10,453	\$10,451	\$11,700	\$1,249	12%
40	Services and Charges	\$39,745	\$36,819	\$64,467	\$44,073	-\$20,394	-32%
50	Intergovernmental Services	\$24,263	\$27,704	\$36,538	\$26,675	-\$9,863	-27%
90	Interfund Payments	\$182,042	\$161,259	\$147,836	\$135,299	-\$12,537	-8%
<b>TOTAL USES</b>		<b>\$501,255</b>	<b>\$447,970</b>	<b>\$496,677</b>	<b>\$535,350</b>	<b>\$38,672</b>	<b>8%</b>
<b>ENDING FUND BALANCE</b>		<b>\$24,205</b>	<b>\$45,353</b>	<b>\$48,872</b>	<b>\$53,022</b>	<b>\$4,151</b>	<b>8%</b>

## 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 a 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 2006, staffing consisted primarily of a full-time Public Works Field Supervisor serving as the Interim Public Works Director, and a full-time Public Works Journeyman. Staffing in 2007 will consist of the full-time Public Works Field Supervisor and Journeyman who will manage utility operations. The staff Public Works Director position will be filled in the 2<sup>nd</sup> quarter of 2007. The City also intends to continue using

Roth Hill to assist with the Capital Improvement Project management. Capital Projects currently underway include the sewer system project, the closed landfill, and ongoing water system improvements.

### 2006 Accomplishments:

- Worked closely with City Engineer and King County to provide information pertinent to the creation of a sanitary sewer system.
- Continued the meter replacement and upgrade program.
- Implemented a water conservation program.
- Performed leak-detection and repairs to reduce un-accountable water loss.
- Updated water rates to provide for revenue stability.

### 2007 Goals and Work Plan:

- Continue to replace & upgrade older meters.
- Design SE main replacement/relocation project.
- Reduce un-accountable water to 15 %.
- Complete update of Water Comprehensive Plan.
- Review water rates.

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**

2007 revenue will be limited to investment interest earnings. Transfers - in from other funds have been temporarily halted until water revenues stabilize. Transfers-in are anticipated to resume in 2008.

2004-2007 Water Capital Replacement Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		<b>\$268,954</b>	<b>\$270,840</b>	<b>\$740,227</b>	<b>\$423,072</b>	<b>-\$317,155</b>	<b>-43%</b>
360	Miscellaneous Revenues	\$2,758	\$8,799	\$11,973	\$10,000	-\$1,973	-16%
380	Non Revenues	\$0	\$832,305	\$0	\$0	\$0	
390	Other Finance Sources	\$54,900	\$54,900	\$14,900	\$0	\$0	0%
<b>TOTAL REVENUES</b>		<b>\$57,658</b>	<b>\$896,004</b>	<b>\$26,873</b>	<b>\$10,000</b>	<b>-\$1,973</b>	<b>-7%</b>
<b>TOTAL RESOURCES</b>		<b>\$326,612</b>	<b>\$1,166,844</b>	<b>\$767,100</b>	<b>\$433,072</b>	<b>-\$3,946</b>	<b>-1%</b>

**WATER CAPITAL REPLACEMENT FUND EXPENSES**

The 2007 budget includes funding for capital improvements to the water system, including the update of the Comprehensive Water Plan, Hydraulic Model Development, updating water design standards, providing chlorination at the well, improving measurement of source water production at the spring and initial design work on the SE Main Replacement Project. Also included is a \$50,000 loan to the Waterworks fund to account for utility start-up costs. This loan will be repaid with interest.

2004-2007 Water Capital Replacement Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 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	\$13,483	\$139	\$0	-\$139	-100%
40	Services and Charges	\$21,053	\$95,708	\$97,719	\$192,300	\$94,581	97%
50	Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	100%
60	Capital Outlays	\$26,719	\$317,025	\$246,170	\$35,000	-\$211,170	-86%
70	Debt Service: Principal	\$8,000	\$0	\$0	\$50,000	\$50,000	#DIV/0!
90	Interfund Payments	\$0	\$400	\$0	\$400	\$400	#DIV/0!
<b>TOTALS</b>		<b>\$55,772</b>	<b>\$426,616</b>	<b>\$344,028</b>	<b>\$277,700</b>	<b>-\$66,328</b>	<b>-19%</b>
<b>ENDING FUND BALANCE</b>		<b>\$270,840</b>	<b>\$740,227</b>	<b>\$423,072</b>	<b>\$155,372</b>	<b>-\$267,700</b>	<b>-63%</b>

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**

2004-2007 Solid Waste Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$19,943</b>	<b>\$47,364</b>	<b>\$48,707</b>	<b>\$16,419</b>	n/a	n/a
310	Tax Revenues	\$12,204	\$12,751	\$2,738	\$0		
330	Intergovernmental Revenue	\$0	\$23,016	\$12,335	\$0		
340	Charges for Services	\$359,550	\$371,204	\$77,036	\$0		
360	Miscellaneous Revenues	\$1,702	\$2,707	\$3,795	\$0		
380	Non Revenues	\$0	\$0	\$0	\$0		
	<b>TOTAL REVENUES</b>	<b>\$373,456</b>	<b>\$409,678</b>	<b>\$95,904</b>	<b>\$0</b>		
	<b>TOTAL FUND RESOURCES</b>	<b>\$393,399</b>	<b>\$457,042</b>	<b>\$144,611</b>	<b>\$16,419</b>		

**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 will be closed in 2007 with the remaining funds being transferred to 406, the Landfill Assurance Fund.

2004-2007 Solid Waste Fund Expenditures

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$24,605	\$21,264	\$716	\$0	n/a	n/a
20	Personnel Taxes & Benefits	\$8,904	\$7,884	\$125	\$0	n/a	n/a
30	Supplies	\$1,466	\$774	\$637	\$0	n/a	n/a
40	Services and Charges	\$249,905	\$322,083	\$11,045	\$0	n/a	n/a
50	Intergovernmental Services	\$13,789	\$18,330	\$9,668	\$0	n/a	n/a
90	Interfund Payments	\$47,367	\$38,000	\$106,000	\$0	n/a	n/a
	<b>TOTAL USES</b>	<b>\$346,036</b>	<b>\$408,335</b>	<b>\$128,191</b>	<b>\$0</b>	n/a	n/a
	<b>ENDING FUND BALANCE</b>	<b>\$47,363</b>	<b>\$48,707</b>	<b>\$16,419</b>	<b>\$16,419</b>	\$0	0%

FUND 404

**WATER BOND REDEMPTION FUND**

**WATER BOND REDEMPTION FUND REVENUES**

2007 deposits into the Water Bond Redemption Fund consist of Interfund Transfers-In from the Waterworks Fund-401 (\$129188).

2004-2007 Water Bond Redemption Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$3,649</b>	<b>\$5,542</b>	<b>\$6,639</b>	<b>\$5,787</b>	<b>-\$852</b>	<b>-13%</b>
360	Miscellaneous Revenues	\$0	\$52	\$83	\$75	-\$8	-10%
390	Other Finance Sources	\$64,850	\$61,674	\$133,836	\$129,188	-\$4,648	100%
	<b>TOTAL REVENUES</b>	<b>\$64,850</b>	<b>\$61,726</b>	<b>\$133,919</b>	<b>\$129,263</b>	<b>-\$4,656</b>	<b>-3%</b>
	<b>TOTAL RESOURCES</b>	<b>\$68,499</b>	<b>\$67,268</b>	<b>\$140,558</b>	<b>\$135,050</b>	<b>-\$5,508</b>	<b>-4%</b>

**WATER BOND REDEMPTION FUND EXPENSES**

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 and the 2005 Water/Sewer Revenue Bonds.

2004-2007 Water Bond Redemption Fund Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
70	Debt Service: Principal	\$45,000	\$45,000	\$75,000	\$80,000	\$5,000	7%
80	Debt Service: Interest	\$17,957	\$15,629	\$59,771	\$49,793	-\$9,978	-17%
	<b>TOTAL USES</b>	<b>\$62,957</b>	<b>\$60,629</b>	<b>\$134,771</b>	<b>\$129,793</b>	<b>-\$4,978</b>	<b>-4%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$5,542</b>	<b>\$6,639</b>	<b>\$5,787</b>	<b>\$5,257</b>	<b>-\$530</b>	<b>-9%</b>

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

2006 deposits into the Water Bond Reserve Fund consist of Investment Interest (\$6,111) and a transfer-in from the Waterworks Fund to maintain fund balance in accordance to the Bond Covenants.

2004-2007 Water Bond Reserve Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
<b>BEGINNING FUND BALANCE</b>		\$55,285	\$53,625	\$114,201	\$118,165	\$3,964	3%
360	Miscellaneous Revenues	\$640	\$1,746	\$3,964	\$2,000	-\$1,964	-50%
380	Non Revenues	\$0	\$52,845	\$0			
390	Other Finance Sources	\$200	\$5,985	\$0	\$6,111	\$6,111	100%
<b>TOTAL REVENUES</b>		<b>\$840</b>	<b>\$60,576</b>	<b>\$3,964</b>	<b>\$8,111</b>	<b>\$4,147</b>	<b>105%</b>
<b>TOTAL RESOURCES</b>		<b>\$56,125</b>	<b>\$114,201</b>	<b>\$118,165</b>	<b>\$126,276</b>	<b>\$8,111</b>	<b>7%</b>

## WATER BOND RESERVE FUND EXPENSES

The Water Bond Reserve Fund does not have any expenses anticipated in 2007.

2004-2007 Water Bond Reserve Fund Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
90	Interfund Payments	\$2,500	\$0	\$0	\$0	\$0	0%
<b>TOTAL USES</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>ENDING FUND BALANCE</b>		<b>\$53,625</b>	<b>\$114,201</b>	<b>\$118,165</b>	<b>\$126,276</b>	<b>\$8,111</b>	<b>7%</b>

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 are expected to be completed by the end of 2006. Monitoring will continue through 2007.

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). As of December 2005, 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.

2004-2007 Landfill Post Closure Financial Assurance Account Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$213,465</b>	<b>\$165,951</b>	<b>\$169,572</b>	<b>\$188,028</b>	<b>\$18,456</b>	<b>11%</b>
340	Charges for Services	\$40,431	\$41,872	\$45,044	\$43,000	-\$2,044	-5%
360	Miscellaneous Revenues	\$1,988	\$5,254	\$7,231	\$7,000	-\$231	-3%
390	Other Finance Sources	\$0	\$0	\$100,000	\$0	-\$100,000	100%
	<b>TOTAL REVENUES</b>	<b>\$42,419</b>	<b>\$47,126</b>	<b>\$152,275</b>	<b>\$50,000</b>	<b>-\$102,275</b>	<b>-67%</b>
	<b>TOTAL RESOURCES</b>	<b>\$255,884</b>	<b>\$213,077</b>	<b>\$321,847</b>	<b>\$238,028</b>	<b>-\$83,819</b>	<b>-26%</b>

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## 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 2007 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 2007, the City will explore the possibility of selling a portion of the landfill site and would dedicate the proceeds on any sale to covering the costs associated with closure and monitoring.

2004-2007 Landfill Post-Closure Financial Assurance Account Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$0	\$0	\$539	\$492	-\$47	100%
20	Personnel Taxes & Benefits	\$0	\$0	\$185	\$215	\$30	100%
30	Supplies	\$0	\$0	\$0	\$0	\$0	0%
40	Services and Charges	\$10,368	\$4,107	\$124,635	\$57,485	-\$67,150	-54%
50	Intergovernmental Services	\$4,206	\$7,990	\$8,459	\$6,000	-\$2,459	-29%
60	Capital Outlays	\$71,038	\$27,208	\$0	\$130,682	\$130,682	0%
90	Interfund Payments	\$4,322	\$4,200	\$0	\$0	\$0	0%
	<b>TOTAL USES</b>	<b>\$89,934</b>	<b>\$43,505</b>	<b>\$133,819</b>	<b>\$194,874</b>	<b>\$61,055</b>	<b>46%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$165,951</b>	<b>\$169,572</b>	<b>\$188,028</b>	<b>\$43,154</b>	<b>-\$144,874</b>	<b>-77%</b>

FUND 407

**SEWER CAPITAL PROJECTS 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 CAPITAL PROJECTS FUND REVENUES**

2007 revenues in the Sewer Capital Projects Fund are expected to be received from proceeds of Public Works Trust Fund loans (\$2.5 million), STAG grants (\$752K), Community Development Block Grant funds (\$330K), State Legislative Community Trade & Economic Development Grant funds (\$500K), Department of Ecology Grants (\$3.3 million), DOE Loan (2.9 million) sewer development surcharge revenue (\$1.2 million), a Transfer-In from the Capital Improvement Fund (\$85K), and interest earnings (\$5.8K).

2004-2007 Sewer Capital Projects Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	<b>\$276,294</b>	<b>\$305,263</b>	<b>\$1,573,732</b>	<b>\$1,825,513</b>	<b>\$251,781</b>	<b>16%</b>
330	Intergovernmental Rev.	\$0	\$0	\$2,973,421	\$4,969,361	\$1,995,941	
340	Charges for Services	\$44,335	\$85,875	\$77,878	\$90,000	\$12,122	16%
360	Miscellaneous Revenues	\$5,091	\$3,695	\$30,464	\$18,064	-\$12,400	-41%
380	Non Revenues (LT Debt)	\$1,125,060	\$1,986,615	\$3,490,487	\$6,607,760	\$3,117,273	89%
390	Other Finance Sources	\$0	\$50,000	\$17,000	\$0	-\$17,000	
	<b>TOTAL REVENUES</b>	<b>\$1,174,486</b>	<b>\$2,126,185</b>	<b>\$6,589,249</b>	<b>\$11,685,185</b>	<b>\$5,095,936</b>	<b>77%</b>
	<b>TOTAL RESOURCES</b>	<b>\$1,450,780</b>	<b>\$2,431,448</b>	<b>\$8,162,981</b>	<b>\$13,510,698</b>	<b>\$5,347,716</b>	<b>66%</b>

**SEWER CAPITAL PROJECTS FUND EXPENSES**

2007 expenses for the Sewer Capital Projects Fund are for the sewer system construction which is expected to be complete by the end of the year. Other costs include professional services for the continued pursuit of grant funding, construction administration & observation, and related professional services. Debt Service payments include principal and/or interest on the 2003, 2004 and 2005 Public Works Trust Fund loans.

2004-2007 Sewer Capital Projects Fund Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
10	Personnel Salaries & Wages	\$56,509	\$10,316	\$0	\$0	\$0	0%
20	Personnel Taxes & Benefits	\$17,866	\$4,091	\$0	\$0	\$0	0%
30	Supplies	\$61	\$19	\$1,689	\$0	-\$1,689	0%
40	Services and Charges	\$1,055,405	\$748,898	\$1,495,406	\$1,466,083	-\$29,323	-2%
50	Intergovernmental Services	\$340	\$17,213	\$0	\$1,231,000	\$1,231,000	0%
60	Capital Outlays	\$11,994	\$14,178	\$4,720,963	\$8,896,603	\$4,175,640	88%
70	Debt Service: Principal	\$0	\$42,523	\$98,048	\$263,300	\$165,252	169%
80	Debt Service: Interest	\$3,341	\$6,578	\$18,441	\$25,400	\$6,959	38%
90	Interfund Payments	\$0	\$400	\$2,922	\$0	-\$2,922	-100%
	<b>TOTAL USES</b>	<b>\$1,145,516</b>	<b>\$857,706</b>	<b>\$6,337,469</b>	<b>\$11,882,386</b>	<b>\$5,544,917</b>	<b>87%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$305,263</b>	<b>\$1,573,742</b>	<b>\$1,825,513</b>	<b>\$1,628,312</b>	<b>-\$197,201</b>	<b>-11%</b>

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.

2004-2007  
Cemetery Perpetual Care Fund Revenues

BARS Acct	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
	<b>BEGINNING FUND BALANCE</b>	\$40,000	\$41,148	\$42,673	\$45,752	\$3,079	7%
340	Charges for Services	\$0	\$168	\$1,245	\$500	-\$745	-60%
360	Miscellaneous Revenues	\$1,148	\$1,357	\$2,484	\$1,515	-\$969	-39%
	<b>TOTAL REVENUES</b>	\$1,148	\$1,525	\$3,729	\$2,015	-\$1,714	-46%
	<b>TOTAL RESOURCES</b>	\$41,148	\$42,673	\$46,401	\$47,767	\$1,365	3%

**CEMETERY PERPETUAL CARE FUND EXPENSES**

No expenditures are anticipated in the Cemetery Perpetual Care Fund in 2007.

2004-2007 Cemetery Perpetual Care Fund Expenses

BARS Obj	Description	2004 Actual	2005 Actual	2006 Actual	2007 Budget	\$ Change	% Change
90	Interfund Payments	\$0	\$0	\$650	\$0		0%
	<b>TOTAL USES</b>	\$0	\$0	\$650	\$0	-\$650	0%
	<b>ENDING FUND BALANCE</b>	\$41,148	\$42,673	\$45,751	\$47,767	\$2,016	4%



Section 3

# CAPITAL IMPROVEMENT PROGRAM (CIP) 2007-2012

## TABLE OF CONTENTS

<u>Project Name</u>	<u>Total Project Cost</u>
<b>TRANSPORTATION PROJECTS</b>	
ADA Improvements: Tolt Avenue - Morrison to Entwistle .....	\$143,835
Morrison Street/SR 203 Intersection Reconstruction.....	\$272,818
Pedestrian Improvements: Tolt Avenue.....	\$85,296
Tolt/Entwistle Signalization Project .....	\$400,000
Blanche Street Reconstruction .....	\$772,611
Stossel Avenue Reconstruction .....	\$1,127,389
Tolt Avenue Downtown Redevelopment .....	\$2,500,000
<b>WASTEWATER SYSTEM PROJECTS</b>	
Vacuum Sewer Collection System.....	\$20,965,364
Side Sewer/Septic Decommissioning Design and Construction .....	\$2,400,000
<b>WATER SYSTEM PROJECTS</b>	
SE Water Main Replacement Project - Phase I .....	to be determined
2007 Water Comprehensive Plan .....	\$140,000-\$160,000
<b>GENERAL GOVERNMENT PROJECTS</b>	
Landfill Post-Closure Remediation and Monitoring.....	\$587,008
<b>OTHER CAPITAL IMPROVEMENT PLANNING DOCUMENTS</b>	
Inventory of Capital Needs	
Sewer Utility Financial Policies (Exhibit 'A' to Resolution 313)	



Section 4  
**APPENDIX**

Staffing & Salary Schedule .....	3
Detailed Personnel Cost Worksheet .....	4
Debt Service Schedules .....	6
Interfund Transfers Schedule .....	12
Glossary Of Budget Terms .....	12
Property Tax Levy Ordinance .....	15
Budget Adoption Ordinance.....	16
Detailed Line Item Budget .....	19
General Fund 001 - Revenues.....	19
General Fund 001 - Uses.....	23
Street Fund 101 .....	29
UDAG Fund 103.....	31
Contingency Fund 105 .....	32
Cemetery Fund 106.....	33
Equipment Replacement Fund 107 .....	35
Parks Development Fund 108 .....	36
Traffic Impact Fee Fund 109 .....	37
LTGO Bond Redemption Fund 201 .....	37
Capital Improvement Fund 301 .....	39
Cemetery Capital Improvement Fund 306 .....	41
Waterworks Fund 401 .....	41
Water Capital Replacement Fund 402.....	45
Solid Waste Fund 403 .....	47
Water Revenue Bond Redemption 404 .....	49
Water Revenue Bond Reserve Fund 405.....	50
Landfill Financial Assurance Account 406 .....	51
Sewer Capital Project Fund 407 .....	52
Cemetery Perpetual Care Fund 601 .....	57



APPENDIX A

# STAFFING & SALARY SCHEDULE

Position/Classification Title	Actual	Actual	Actual	Actual	Auth.	FTE	2007 Monthly Salary Range (per FTE)		Union / Non-Union
	2003 FTEs	2004 FTEs	2005 FTEs	2006 FTEs	2007 FTEs	Chng 07-06	Minimum	Maximum	
COUNCILMEMBER	5.00	5.00	5.00	5.00	5.00	0.00	\$200.00	\$400.00	N
CITY MANAGER	0.79	1.00	1.00	1.00	1.00	0.00	\$7,083.33 <i>(As provided in Employment Agreement; not subject to an annual CPI increase)</i>		N
PUBLIC WORKS DIRECTOR	1.00	1.00	0.25 FT Jan-Mar	0.00	0.75 FT start April 1	0.75	\$5,315.00	\$6,684.00	N
CITY PLANNER	0.00	0.43	0.83 40hr/wk Mar-Dec	1.00	1.00	0.00	\$4,195.00	\$5,022.00	N
FINANCE DIRECTOR	1.00	0.29	0.00	0.00	0.00	0.00	\$4,034.00	\$5,083.00	N
**CITY CLERK	1.00	1.00	0.75	1.00	1.00	0.00	\$3,285.53	\$4,201.38	U
**DEPUTY CITY CLERK	0.88	0.63 25hr/wk 12mo/yr	0.42 25hr/wk 8mo/yr	0.63 25hr/wk 12mo/yr	0.63 25hr/wk 12mo/yr	0.00	\$2,884.42	\$3,685.56	U
**ACCOUNTING CLERK - TREASURER	0.00	0.00	1.00	1.00	1.00	0.00	\$2,884.42	\$3,685.56	U
**ACCOUNTING CLERK	1.00	1.00	0.33	0.00	0.00	0.00	\$2,721.37	\$3,477.94	U
**PERMIT TECHNICIAN	0.00	0.00	0.00	0.00	0.50	0.50	\$2,721.37	\$3,477.94	U
**OFFICE ASSISTANT	0.00	0.00	0.33	1.00	0.50	0.50-	\$2,177.08	\$2,782.36	U
**PUBLIC WORKS FIELD SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0.00	\$3,629.66	\$4,636.87	U
**PUBLIC WORKS JOURNEYMAN	1.42	1.00	1.00	1.00	1.00	0.00	\$2,924.30	\$3,734.84	U
**PUBLIC WORKS MAINTENANCE	1.58	0.00	0.00	0.00	0.25	0.25	\$2,721.37	\$3,477.94	U
**PUBLIC WORKS ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	\$2,089.33	\$2,670.21	U
CUSTODIAN	0.05 4hr/wk Jul-Dec	0.13	0.10 4hr/wk	0.10 4hr/wk	0.10 4hr/wk	0.00	\$2,089.33	\$2,670.21	N
TOTAL CITY STAFF FTEs (does not include City Councilmembers)	8.72	7.48	7.01	7.73	8.73	1.00			

\* Source: Association of Washington Cities 2005 Salary & Benefit Survey, Cities 1,500 to 2,499 in population.

\*\* 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						
\$570,000 - 20 years						
Date	Principal	Coupon	Interest	Period Total	Balance	
1-Dec-99	\$ -		\$ 12,995.26	\$ 12,995.26	\$	570,000
1-Jun-00	\$ -		\$ 14,091.25	\$ 14,091.25	\$	570,000
1-Dec-00	\$ 20,000.00	3.70000	\$ 14,091.25	\$ 34,091.25	\$	550,000
1-Jun-01	\$ -		\$ 13,721.25	\$ 13,721.25	\$	550,000
1-Dec-01	\$ 20,000.00	4.00000	\$ 13,721.25	\$ 33,721.25	\$	530,000
1-Jun-02	\$ -		\$ 13,321.25	\$ 13,321.25	\$	530,000
1-Dec-02	\$ 20,000.00	4.15000	\$ 13,321.25	\$ 33,321.25	\$	510,000
1-Jun-03	\$ -		\$ 12,906.25	\$ 12,906.25	\$	510,000
1-Dec-03	\$ 20,000.00	4.30000	\$ 12,906.25	\$ 32,906.25	\$	490,000
1-Jun-04			\$ 12,476.25	\$ 12,476.25	\$	490,000
1-Dec-04	\$ 25,000.00	4.45000	\$ 12,476.25	\$ 37,476.25	\$	465,000
1-Jun-05			\$ 11,920.00	\$ 11,920.00	\$	465,000
1-Dec-05	\$ 25,000.00	4.55000	\$ 11,920.00	\$ 36,920.00	\$	440,000
1-Jun-06			\$ 11,351.25	\$ 11,351.25	\$	440,000
1-Dec-06	\$ 25,000.00	4.65000	\$ 11,351.25	\$ 36,351.25	\$	415,000
<b>1-Jun-07</b>			<b>\$ 10,770.00</b>	<b>\$ 10,770.00</b>	<b>\$</b>	<b>415,000</b>
<b>1-Dec-07</b>	<b>\$ 25,000.00</b>	<b>4.75000</b>	<b>\$ 10,770.00</b>	<b>\$ 35,770.00</b>	<b>\$</b>	<b>390,000</b>
1-Jun-08			\$ 10,176.25	\$ 10,176.25	\$	390,000
1-Dec-08	\$ 25,000.00	4.85000	\$ 10,176.25	\$ 35,176.25	\$	365,000
1-Jun-09			\$ 9,570.00	\$ 9,570.00	\$	365,000
1-Dec-09	\$ 30,000.00	4.95000	\$ 9,570.00	\$ 39,570.00	\$	335,000
1-Jun-10			\$ 8,827.50	\$ 8,827.50	\$	335,000
1-Dec-10	\$ 30,000.00	5.00000	\$ 8,827.50	\$ 38,827.50	\$	305,000
1-Jun-11			\$ 8,077.50	\$ 8,077.50	\$	305,000
1-Dec-11	\$ 30,000.00	5.10000	\$ 8,077.50	\$ 38,077.50	\$	275,000
1-Jun-12			\$ 7,312.50	\$ 7,312.50	\$	275,000
1-Dec-12	\$ 35,000.00	5.20000	\$ 7,312.50	\$ 42,312.50	\$	240,000
1-Jun-13			\$ 6,402.50	\$ 6,402.50	\$	240,000
1-Dec-13	\$ 35,000.00	5.25000	\$ 6,402.50	\$ 41,402.50	\$	205,000
1-Jun-14			\$ 5,483.75	\$ 5,483.75	\$	205,000
1-Dec-14	\$ 35,000.00	5.35000	\$ 5,483.75	\$ 40,483.75	\$	170,000
1-Jun-15			\$ 4,547.50	\$ 4,547.50	\$	170,000
1-Dec-15	\$ 40,000.00	5.35000	\$ 4,547.50	\$ 44,547.50	\$	130,000
1-Jun-16			\$ 3,477.50	\$ 3,477.50	\$	130,000
1-Dec-16	\$ 40,000.00	5.35000	\$ 3,477.50	\$ 43,477.50	\$	90,000
1-Jun-17			\$ 2,407.50	\$ 2,407.50	\$	90,000
1-Dec-17	\$ 45,000.00	5.35000	\$ 2,407.50	\$ 47,407.50	\$	45,000
1-Jun-18			\$ 1,203.75	\$ 1,203.75	\$	45,000
1-Dec-18	\$ 45,000.00	5.35000	\$ 1,203.75	\$ 46,203.75	\$	-
<b>TOTALS</b>	<b>\$ 570,000.00</b>		<b>\$ 349,082.76</b>	<b>\$ 919,082.76</b>		

<b>Water Revenue Refunding Bonds</b>					
<b>Ordinance No. 578, 06/01/1999</b>					
<b>\$520,000 - 10 years</b>					
<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Period Total</b>	<b>Balance</b>
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
<b>1-Apr-07</b>			<b>\$ 5,452.50</b>	<b>\$ 5,452.50</b>	<b>\$ 220,000</b>
<b>1-Oct-07</b>	<b>\$ 50,000.00</b>	<b>4.80000</b>	<b>\$ 5,452.50</b>	<b>\$ 55,452.50</b>	<b>\$ 170,000</b>
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	\$ -
<b>TOTALS</b>	<b>\$ 520,000.00</b>		<b>\$ 164,126.89</b>	<b>\$ 684,126.89</b>	

**2005 WATER/SEWER REVENUE BONDS**  
**Ordinance No. 676 (7/19/2005)**  
**\$900,000 - 20 Years**

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2005	\$0	\$0	\$0
2006	\$25,000	\$45,611	\$70,611
2007	\$30,000	\$38,283	\$68,283
2008	\$30,000	\$37,278	\$67,278
2009	\$35,000	\$36,258	\$71,258
2010	\$35,000	\$34,998	\$69,998
2011	\$35,000	\$33,685	\$68,685
2012	\$40,000	\$32,338	\$72,338
2013	\$40,000	\$30,738	\$70,738
2014	\$40,000	\$29,078	\$69,078
2015	\$40,000	\$27,398	\$67,398
2016	\$45,000	\$25,678	\$70,678
2017	\$45,000	\$23,698	\$68,698
2018	\$50,000	\$21,695	\$71,695
2019	\$50,000	\$19,445	\$69,445
2020	\$55,000	\$17,170	\$72,170
2021	\$55,000	\$14,640	\$69,640
2022	\$60,000	\$12,000	\$72,000
2023	\$60,000	\$9,120	\$69,120
2024	\$65,000	\$6,240	\$71,240
2025	\$65,000	\$3,120	\$68,120
<b>Totals</b>	<b>\$900,000</b>	<b>\$498,466</b>	<b>\$1,398,466</b>

**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	\$3,791.69	\$51,778.43	\$55,570.12	\$983,790.00
2006	\$4,660.05	\$51,778.43	\$56,438.48	\$932,011.57
<b>2007</b>	<b>\$4,401.16</b>	<b>\$51,778.43</b>	<b>\$56,179.59</b>	<b>\$880,233.16</b>
2008	\$4,142.28	\$51,778.43	\$55,920.71	\$828,454.73
2009	\$3,883.39	\$51,778.43	\$55,661.82	\$776,676.32
2010	\$3,624.49	\$51,778.43	\$55,402.92	\$724,897.89
2011	\$3,365.60	\$51,778.43	\$55,144.03	\$673,119.48
2012	\$3,106.71	\$51,778.43	\$54,885.14	\$621,341.05
2013	\$2,847.81	\$51,778.43	\$54,626.24	\$569,562.63
2014	\$2,588.92	\$51,778.43	\$54,367.35	\$517,784.21
2015	\$2,330.03	\$51,778.43	\$54,108.46	\$466,005.79
2016	\$2,071.13	\$51,778.43	\$53,849.56	\$414,227.37
2017	\$1,812.24	\$51,778.43	\$53,590.67	\$362,448.95
2018	\$1,553.35	\$51,778.43	\$53,331.78	\$310,670.52
2019	\$1,294.47	\$51,778.43	\$53,072.90	\$258,892.11
2020	\$1,035.57	\$51,778.43	\$52,814.00	\$207,113.68
2021	\$776.68	\$51,778.43	\$52,555.11	\$155,335.27
2022	\$517.79	\$51,778.43	\$52,296.22	\$103,556.84
2023	\$258.89	\$51,778.26	\$52,037.15	\$51,778.43
	\$51,403.04	\$983,790.00	\$1,035,193.04	
<b>DRAW</b>	<b>\$737,842.50</b>	2003 August	(Upon loan execution)	
<b>DRAW</b>	<b>\$245,947.50</b>	2005 Q3	(Upon Work Completion)	
<b>TOTAL</b>	<b>\$983,790.00</b>			
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	\$8,859.85	\$0.00	\$8,859.85	\$0.00
2006	\$21,348.80	\$281,265.01	\$302,613.81	\$5,344,035.00
<b>2007</b>	<b>\$25,657.62</b>	<b>\$296,890.84</b>	<b>\$322,548.46</b>	<b>\$5,344,034.99</b>
2008	\$25,235.71	\$296,890.84	\$322,126.55	\$5,047,144.17
2009	\$23,751.27	\$296,890.84	\$320,642.11	\$4,750,253.32
2010	\$22,266.81	\$296,890.84	\$319,157.65	\$4,453,362.50
2011	\$20,782.37	\$296,890.84	\$317,673.21	\$4,156,471.66
2012	\$19,297.90	\$296,890.84	\$316,188.74	\$3,859,580.83
2013	\$17,813.46	\$296,890.84	\$314,704.30	\$3,562,689.99
2014	\$16,328.99	\$296,890.84	\$313,219.83	\$3,265,799.18
2015	\$14,844.55	\$296,890.84	\$311,735.39	\$2,968,908.32
2016	\$13,360.09	\$296,890.84	\$310,250.93	\$2,672,017.51
2017	\$11,875.62	\$296,890.84	\$308,766.46	\$2,375,126.66
2018	\$10,391.18	\$296,890.84	\$307,282.02	\$2,078,235.84
2019	\$8,906.72	\$296,890.84	\$305,797.56	\$1,781,345.00
2020	\$7,422.28	\$296,890.84	\$304,313.12	\$1,484,454.18
2021	\$5,937.81	\$296,890.84	\$302,828.65	\$1,187,563.33
2022	\$4,453.38	\$296,890.84	\$301,344.22	\$890,672.51
2023	\$2,968.91	\$296,890.84	\$299,859.75	\$593,781.67
2024	\$1,484.47	\$296,890.71	\$298,375.18	\$296,890.84
	<b>\$282,987.79</b>	<b>\$5,625,300.00</b>	<b>\$5,908,287.79</b>	
DRAW	\$1,125,060.00	2004 May	(Upon loan execution)	
DRAW	\$1,406,325.00	2005 Q3	(Upon Notice to Proceed)	
DRAW	\$1,406,325.00		(When 35% of loan is spent)	
DRAW	\$1,406,325.00		(When 60% of loan is spent)	
DRAW	\$281,265.00	2007 Q4	(Upon Project Closeout)	
<b>TOTAL</b>	<b>\$5,625,300.00</b>			
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	\$12,844.61	\$0.00	\$12,844.61	\$0.00
<b>2007</b>	<b>\$18,501.35</b>	<b>\$218,734.99</b>	<b>\$237,236.34</b>	<b>\$4,155,965.00</b>
2008	\$20,324.14	\$230,886.93	\$251,211.07	\$4,155,965.01
2009	\$19,625.41	\$230,886.93	\$250,512.34	\$3,925,078.07
2010	\$18,470.97	\$230,886.93	\$249,357.90	\$3,694,191.10
2011	\$17,316.53	\$230,886.93	\$248,203.46	\$3,463,304.17
2012	\$16,162.09	\$230,886.93	\$247,049.02	\$3,232,417.22
2013	\$15,007.66	\$230,886.93	\$245,894.59	\$3,001,530.29
2014	\$13,853.22	\$230,886.93	\$244,740.15	\$2,770,643.34
2015	\$12,698.78	\$230,886.93	\$243,585.71	\$2,539,756.38
2016	\$11,544.34	\$230,886.93	\$242,431.27	\$2,308,869.44
2017	\$10,389.91	\$230,886.93	\$241,276.84	\$2,077,982.50
2018	\$9,235.47	\$230,886.93	\$240,122.40	\$1,847,095.57
2019	\$8,081.03	\$230,886.93	\$238,967.96	\$1,616,208.60
2020	\$6,926.62	\$230,886.93	\$237,813.55	\$1,385,321.66
2021	\$5,772.19	\$230,886.93	\$236,659.12	\$1,154,434.72
2022	\$4,617.75	\$230,886.93	\$235,504.68	\$923,547.78
2023	\$3,463.31	\$230,886.93	\$234,350.24	\$692,660.84
2024	\$2,308.87	\$230,886.93	\$233,195.80	\$461,773.88
2025	\$1,154.44	\$230,887.20	\$232,041.64	\$230,886.93
<b>Total</b>	<b>\$228,298.69</b>	<b>\$4,374,700.00</b>	<b>\$4,602,998.69</b>	
5/4/2005	DRAW	\$874,940.00		
7/29/2005	DRAW	\$1,093,675.00		
1/1/2006	DRAW	\$1,093,675.00		
1/1/2006	DRAW	\$1,093,675.00		
12/1/2007	DRAW	\$218,735.00		
	<b>TOTAL</b>	<b>\$4,374,700.00</b>		
Loan calculations are based on a 360-day year of twelve 30-day months.				

APPENDIX D

**INTERFUND TRANSFERS SCHEDULE**

Transfer-Out BARS	Transfer- Out \$	Description	Transfer- In \$	Transfer-In BARS
001.597.18.94.01	(\$2,400)	FROM GENERAL TO EQUIPMENT REPLACEMENT	\$2,400	107.397.18.94.01
001.597.19.94.17	(\$6,600)	FROM GENERAL TO CAPITAL IMPROVEMENT	\$6,600	301.397.19.94.17
001.597.19.99.22	(\$122,000)	FROM GENERAL TO LTGO DEBT SERVICE	\$122,000	201.397.19.99.22
001.597.19.99.23	(\$120,000)	FROM GENERAL TO CAPITAL IMPROVEMENT	\$120,000	301.397.19.99.23
105.597.19.99.21	(\$26,995)	FROM CONTINGENCY TO EQUIP REPLACEMENT	\$26,995	107.397.19.99.21
401.597.34.99.05	(\$60,905)	FROM WATERWORKS TO WATER BOND REDEMP.	\$60,905	404.397.89.99.05
401.597.89.99.08	(\$6,111)	FROM WATERWORKS TO WATER BOND RESERVE	\$6,111	405.397.89.99.08
401.597.89.99.17	(\$68,283)	FROM WATERWORKS TO WATER BOND REDEMP.	\$68,283	404.397.89.99.17
	(\$413,294)	PROOF	\$413,294	

**INTERFUND LOAN SCHEDULE**

Transfer-Out BARS	Transfer- Out \$	Description	Transfer- In \$	Transfer-In BARS
402.581.10.99.34	(\$50,000)	FROM WATER CAP FUND TO WATERWORKS FUND	\$50,000	401.381.10.99.34
	(\$50,000)	PROOF	\$50,000	

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.

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. 697

**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 2007.**

**WHEREAS**, the City Council of the City of Carnation has met and considered its budget for the calendar year 2007; 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 14, 2006, for the purpose of considering the 2007 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 \$228,864, 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 2007 levy in the amount of \$228,864, 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 21st day of November, 2006.

Attested and Authenticated:

  
MAYOR, BILL PAULSEN

  
CITY CLERK, MARY OTNESS

## APPENDIX G

# BUDGET ADOPTION ORDINANCE

CITY OF CARNATION

ORDINANCE NO. 710

**AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON AMENDING SECTION TWO OF ORDINANCE NO. 698 AND THE ADOPTED 2007 ANNUAL BUDGET OF THE CITY; AND PROVIDING FOR SUMMARY PUBLICATION.**

WHEREAS, the City Council adopted the 2007 budget by ordinance number 698 on December 5, 2006, to establish necessary and proper allowances for each classification, department and fund; and

WHEREAS, the budget adopted by ordinance number 698 included estimated 2007 beginning fund balances; and

WHEREAS; the City has completed reconciliation for the 2006 fiscal year and wishes to amend the 2007 annual budget to reflect actual beginning fund balances; and

WHEREAS, The City wishes to increase the pay ranges set forth in the staffing and salary schedule for two administrative positions in order to attract and maintain qualified employees; and

WHEREAS, the City Council established a new Cemetery Capital Improvement Fund Number 306 on February 20, 2007, by ordinance number 706 which was not included in the adoption of the 2007 budget;

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

**Section 1. Amendment of Ordinance No. 698 Section 2.** The totals of estimated revenues and expenditures for each of the following separate funds for the fiscal year 2007 annual budget, including beginning cash balances and undesignated ending fund balances, and the aggregate totals for all such funds combined are hereby amended as follows:

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
	\$1,367,922	\$1,367,922
General Fund 001	<u>\$1,365,876</u>	<u>\$1,365,876</u>
	162,232	162,232
Street Fund 101	172,290	172,290
	95,895	95,895
Contingency Fund 105	96,169	96,169
	15,141	15,141
Cemetery Fund 106	14,412	14,412
	78,624	78,624
Equipment Replacement Fund 107	87,390	87,390
	616	616
Parks Development Fund 108	4,672	4,672
	500	500
Traffic Impact Fee Fund 109	431,679	431,679
	431,659	431,659
LIGO Bond Redemption Fund 201	<del>1,594,799</del>	<del>1,594,799</del>
Capital Improvement Fund 301	<u>1,586,933</u>	<u>1,586,933</u>
<u>Cemetery Capital Improvement Fund 306</u>	6,300	6,300
	582,166	582,166
Waterworks Fund 401	588,372	588,372
	365,932	365,932
Water Capital Replacement Fund 402	433,072	433,072
	15,904	15,904
Solid Waste Fund 403	16,419	16,419
	135,067	135,067
Water Revenue Bond Redemption Fund 404	<u>135,050</u>	<u>135,050</u>

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
	<del>126,512</del>	<del>126,512</del>
Water Revenue Bond Reserve Fund 405	126,276	126,276
	<del>234,833</del>	<del>234,833</del>
Landfill Financial Assurance Account 406	238,028	238,028
	<del>14,003,223</del>	<del>14,003,223</del>
Sewer Capital Cumulative Reserve Fund 407	13,510,698	13,510,698
	<del>47,838</del>	<del>47,838</del>
Cemetery Perpetual Care Fund 601	47,767	47,767
<b>TOTAL ALL FUNDS</b>	<b><del>\$19,258,883</del></b>	<b><del>\$19,258,883</del></b>
	<b>\$18,861,882</b>	<b>\$18,861,882</b>

**Section 2. Amendment to the Staffing and Salary Schedule.** The pay ranges for the employees of the City as contained in the Staffing and Salary Schedule - Appendix A of the annual budget are hereby amended for the positions of Public Works Director and City Planner as follows:

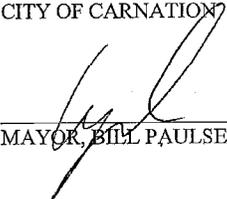
Position/Classification Title.....	Minimum Monthly Salary.....	Maximum Monthly Salary
Public Works Director.....	\$5,315-\$6,125.....	\$6,684-\$7,934
City Planner.....	\$4,195-\$4,615.....	\$5,022-\$5,524

**Section 3. Transmittal to SAO and AWC.** A copy of this ordinance 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 4. Effective Date.** This ordinance shall be in force and effect from and after its passage and five (5) days following its publication by summary or posting as provided by law.

**PASSED AND ADOPTED** at a regular open public meeting of the City Council of the City of Carnation this 20th day of March, 2007.

CITY OF CARNATION

  
\_\_\_\_\_  
MAYOR, BILL PAULSEN

ATTEST:

  
\_\_\_\_\_  
CITY CLERK, MARY OTNESS

ADOPTED BY COUNCIL: 03/20/2007  
PUBLICATION DATE:.....03/29/2007  
EFFECTIVE DATE: .....04/03/2007  
ORDINANCE NO:.....710



APPENDIX H

LINE ITEM BUDGET

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>GENERAL FUND 001</b>					
<b>GENERAL FUND 001 REVENUES</b>					
TAX REVENUES (31x)					
REAL & PERSONAL PROPERTY TAXES					
001 000 000 311 10 00 00	Real/Personal Property Taxes	134,083.12	137,784.59	140,108.00	101.69
	SUBTOTAL PROPERTY TAXES	134,083.12	137,784.59	140,108.00	
LOCAL SALES & CRIMINAL TAXES					
001 000 000 313 10 00 00	Local Sales & Use Tax	292,301.07	348,403.36	400,000.00	114.81
001 000 000 313 71 00 00	Local Criminal Justice	39,954.72	43,059.36	38,000.00	88.25
	SUBTOTAL SALES & CRIMINAL TAX	332,255.79	391,462.72	438,000.00	
UTILITY TAXES					
001 000 000 316 41 00 00	Utility Tax - Electricity	62,085.27	71,348.65	73,000.00	102.31
001 000 000 316 43 00 00	Utility Tax - Natural Gas	17,022.31	22,823.37	25,000.00	109.54
001 000 000 316 47 00 00	Utility Tax - Telephone	30,380.56	31,926.08	32,000.00	100.23
001 000 000 316 72 00 00	Utility Tax - Water	22,987.85	24,989.60	22,000.00	88.04
001 000 000 316 75 00 00	Utility Tax - Solid Waste	21,249.37	25,133.44	22,260.00	88.57
	SUBTOTAL UTILITY TAX	153,725.36	176,221.14	174,260.00	
GAMBLING TAXES					
001 000 000 317 51 00 00	Gambling Tax	7,327.59	2,615.90	8,000.00	305.82
	SUBTOTAL GAMBLING TAX	7,327.59	2,615.90	8,000.00	
	SUBTOTAL TAX REVENUES (31x)	627,391.86	708,084.35	760,362.00	
LICENSES AND PERMITS (32x)					
BUSINESS LICENSES & PERMITS					
001 000 000 321 60 01 00	Commercial - NEW	1,845.00	2,962.50	2,500.00	84.39
001 000 000 321 60 02 00	Commercial - Renewal	9,300.00	10,050.00	9,500.00	94.53
001 000 000 321 60 03 00	Home Based - NEW	150.00	225.00	200.00	88.89
001 000 000 321 60 04 00	Home Based - Renewal	1,150.00	1,000.00	1,100.00	110.00
001 000 000 321 60 05 00	Temporary 3 Day	180.00	120.00	200.00	166.67
001 000 000 321 80 00 00	Penalties - Commercial & Home	100.00	127.15	100.00	78.65
001 000 000 321 91 45 00	Franchise Fees - Waste Mgmt/S	.00	78,000.00	72,000.00	92.31

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
001 000 000 321 91 46 00	Franchise Fees - Comcast/Cabl	16,251.64	17,212.19	17,500.00	101.67
	SUBTOTAL BUSINESS LICENSES	28,976.64	109,696.84	103,100.00	
	NON-BUSINESS LICENSE & PERMITS				
001 000 000 322 10 01 00	Building Permits	6,975.15	33,748.73	20,000.00	59.26
001 000 000 322 10 02 00	Plumbing Permits	208.25	715.00	500.00	69.93
001 000 000 322 10 03 00	Mechanical Permits	349.60	348.60	750.00	215.15
001 000 000 322 10 04 00	Fence Permits	63.15	422.40	100.00	23.67
001 000 000 322 10 05 00	Demolition Permits	198.50	235.50	200.00	84.93
001 000 000 322 12 00 00	Sign Permits	100.00	250.00	300.00	120.00
001 000 000 322 14 00 00	Clear/Fill/Grade Permits	1,405.00	.00	1,000.00	.00
001 000 000 322 15 01 00	Conditional Use Permits	1,900.00	278.52	1,500.00	538.56
001 000 000 322 15 02 00	Special Use Permit	1,468.00	1,672.00	2,000.00	119.62
001 000 000 322 15 04 00	Shoreline Permit	.00	1,250.00	1,000.00	80.00
001 000 000 322 16 00 00	Alarm System Registration Fee	10.00	.00	.00	.00
001 000 000 322 30 00 00	Animal Licenses	27.00	25.00	40.00	160.00
001 000 000 322 40 00 00	Street Use Permit	.00	.00	100.00	.00
001 000 000 322 40 02 00	ROW Construction Permits	750.00	3,250.00	2,000.00	61.54
	SUBTOTAL NON-BUSINESS PERMITS	13,454.65	42,195.75	29,490.00	
	INTERFUND LICENSES & PERMITS				
001 000 000 329 15 00 00	Interfund Planning Permit	2,000.00	400.00	.00	.00
	SUBTOTAL LICENSE/PERMITS (32x)	44,431.29	152,292.59	132,590.00	
	INTERGOVERNMENTL REVENUE (33x)				
	STATE GRANTS				
001 000 000 334 04 21 00	CTED - GMA Update Grant 2004	750.00	.00	.00	.00
001 000 000 334 04 22 00	CTED Grant - Design Standards	10,000.00	.00	.00	.00
001 000 000 334 04 24 00	*CTED Grant - Master Planning	.00	.00	10,000.00	.00
	SUBTOTAL STATE GRANTS	10,750.00	.00	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	2,424.10	2,470.33	2,300.00	93.10
001 000 000 336 06 26 00	Criminal Justice Spcl Program	1,398.73	1,429.38	1,360.00	95.15
001 000 000 336 06 51 00	DUI-Cities	318.56	315.75	350.00	110.85
001 000 000 336 06 94 00	Liquor Excise Tax	7,753.61	8,148.11	8,000.00	98.18
001 000 000 336 06 95 00	Liquor Board Profits	13,440.50	12,327.38	13,000.00	105.46
	SUBTOTAL STATE ENTTLMNTS/TAXES	26,335.50	25,690.95	26,010.00	
	INTERLOCAL GRANTS				
001 000 000 337 07 01 00	KCD - Wetlands Inventory Gran	.00	6,586.00	.00	.00
	SUBTOTAL INTERLOCAL GRANTS	.00	6,586.00	.00	
001 000 000 338 12 00 01	Court Cost Recovery	.00	1,000.00	.00	.00
	SUBTOTAL INTERGOV REV. (33x)	37,085.50	33,276.95	36,010.00	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
CHARGES FOR GOODS/SVCS (34x)					
GENERAL GOVERNMENT					
001 000 000 341 43 00 00	NSF Fees	.00	50.00	.00	.00
001 000 000 341 50 00 00	Sales of Maps/Publications	63.00	63.00	50.00	79.37
001 000 000 341 69 01 00	Photo Copy Services	1.80	.60	25.00	4,166.67
	SUBTOTAL GEN. GOV. SERVICES	64.80	113.60	75.00	
ENGINEERING SERVICES					
001 000 000 343 20 00 00	Engineering Cost Recovery	.00	2,394.94	10,000.00	417.55
001 000 000 343 20 01 00	Drainage Plan Review	3,580.00	930.00	2,000.00	215.05
001 000 000 343 40 01 00	Utility Surcharge	4,500.00	.00	.00	.00
001 000 000 343 40 02 00	Water Availability/Declinatio	.00	.00	100.00	.00
	SUBTOTAL ENG/UTILITY SERVICES	8,080.00	3,324.94	12,100.00	
ECONOMIC ENVIRONMENT					
001 000 000 345 20 00 00	Planning Fees & Charges	.00	228.67	.00	.00
001 000 000 345 81 00 00	Zoning/Subdivision Fees	1,100.00	.00	.00	.00
001 000 000 345 81 02 01	Lot Line Adjustment	.00	800.00	400.00	50.00
001 000 000 345 81 02 02	Pre-Application Meeting	.00	.00	2,000.00	.00
001 000 000 345 81 03 00	Plat/Subdivision Fees	1,600.00	.00	3,000.00	.00
001 000 000 345 81 05 00	Site Plan Review	2,500.00	.00	3,000.00	.00
001 000 000 345 83 00 00	Plan Check Fees - Bldg Permit	4,212.39	19,518.86	13,000.00	66.60
001 000 000 345 83 01 00	Design Review - Minor	10.00	.00	50.00	.00
001 000 000 345 83 02 00	Design Review - Major	.00	400.00	1,200.00	300.00
001 000 000 345 86 00 00	SEPA/Environmental Review Fee	1,800.00	199.20	2,000.00	1,004.02
	SUBTOTAL DEVELOPMENT SERVICES	11,222.39	21,146.73	24,650.00	
	SUBTOTAL SERVICE CHARGES (34x)	19,367.19	24,585.27	36,825.00	
FINES & FORFEITS (35x)					
001 000 000 357 30 00 00	District Court Fees	1,831.23	173.23	.00	.00
	SUBTOTAL FINES/FORFEITS (35x)	1,831.23	173.23	.00	
MISCELLANEOUS REVENUES (36x)					
INTEREST & OTHER EARNINGS					
001 000 000 361 11 00 00	Investment Interest	9,997.47	10,951.58	10,000.00	91.31
001 000 000 361 40 00 00	Interest/sales tax	718.34	1,373.74	1,000.00	72.79
	SUBTOTAL INTEREST & OTHER	10,715.81	12,325.32	11,000.00	
RENTS, LEASES & CONCESSIONS					
001 000 000 362 50 01 00	Tribe Lease Income	600.00	450.00	600.00	133.33
001 000 000 362 50 02 00	Clearwire Lease Income	.00	6,771.43	7,200.00	106.33
001 000 000 363 00 00 00	Insurance Recoveries	6,068.00	.00	.00	.00
	SUBTOTAL RENTS & CONCESSIONS	6,668.00	7,221.43	7,800.00	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
	PRIVATE DONATION/CONTRIBUTIONS				
001 000 000 369 90 00 00	Misc: Corrections & Reimburse	786.98	171.84	.00	.00
001 000 000 369 90 02 00	Loutsis Park Tree Thinning	2,325.96	.00	.00	.00
	SUBTOTAL DONATIONS & MISC	3,112.94	171.84	.00	
	SUBTOTAL MISC REVENUE (36x)	20,496.75	19,718.59	18,800.00	
	NONREVENUES (38x)				
001 000 000 386 00 02 00	TRUST: Leasehold Excise Tax	.00	869.45	1,005.00	115.59
001 000 000 386 00 03 00	Trust: Bldg Code Fee/Surcharg	99.00	135.00	150.00	111.11
	SUBTOTAL NON-REVENUES (38x)	99.00	1,004.45	1,155.00	
	OTHER FINANCING SOURCES (39x)				
	DISPOSITION OF CAPITAL ASSETS				
001 000 000 395 10 01 00	KC Library Site	.00	.00	242,000.00	.00
	TRANSFERS-IN				
001 000 000 397 19 99 10	Transfer-In: Street 101	12,000.00	.00	.00	.00
001 000 000 397 19 99 11	Transfer-In: Cemetery 106	900.00	.00	.00	.00
001 000 000 397 19 99 12	Transfer-In: Water 401	30,000.00	.00	.00	.00
001 000 000 397 19 99 13	Transfer-In: Solid Waste 403	36,000.00	6,000.00	.00	.00
001 000 000 397 19 99 14	Transfer-In: Landfill 406	4,200.00	.00	.00	.00
	SUBTOTAL TRANSFERS-IN	83,100.00	6,000.00	242,000.00	
	SUBTOTAL OTHER FIN SRCS (39x)	83,100.00	6,000.00	242,000.00	
	MISC. & GRANT FUNDED PROJECTS				
	FOURTH OF JULY CELEBRATION				
001 000 404 367 11 01 00	Fireworks Contributions	4,000.00	4,400.00	4,000.00	90.91
	SUBTOTAL FOURTH OF JULY REV	4,000.00	4,400.00	4,000.00	
	SUBTOTAL MISC & GRANT PROJECTS	4,000.00	4,400.00	4,000.00	
	<b>TOTAL REVENUES</b>	<b>837,802.82</b>	<b>949,535.43</b>	<b>1,231,748.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>GENERAL FUND 001 USES</b>					
<b>GENERAL FUND EXPENDITURES</b>					
GENERAL GOVERNMENT (51x)					
LEGISLATIVE (511)					
001 000 000 511 10 31 00	Office/Operating Supplies	793.36	1,064.54	750.00	70.45
001 000 000 511 10 42 01	Communications/Postage	260.15	190.19	250.00	131.45
001 000 000 511 20 31 00	Office/Operating Supplies	29.34	67.43	75.00	111.23
001 000 000 511 20 41 03	Prof Svc-Lobbyists	22,500.00	30,000.00	30,000.00	100.00
001 000 000 511 20 41 04	Prof Svc: Federal Lobbyists	.00	.00	7,500.00	.00
001 000 000 511 30 41 00	Legal Notices: Council	1,257.28	1,637.88	1,250.00	76.32
001 000 000 511 30 41 01	Legal Notices: Proj Specific	703.00	640.30	1,000.00	156.18
001 000 000 511 30 41 02	Legal Notices: Comp Planning	810.60	1,760.50	1,000.00	56.80
001 000 000 511 40 43 01	Mileage/Parking	296.05	89.66	500.00	557.66
001 000 000 511 40 43 02	Meals	742.02	776.20	750.00	96.62
001 000 000 511 40 43 03	Lodging	777.82	238.69	500.00	209.48
001 000 000 511 40 49 00	Training/Tuition	1,357.00	282.00	500.00	177.30
001 000 000 511 60 10 00	Salaries & Wages	14,800.00	15,000.00	15,000.00	100.00
001 000 000 511 60 20 00	Payroll Taxes & Benefits	1,132.26	1,147.56	1,147.56	100.00
001 000 000 511 60 49 00	Miscellaneous - Legislative	.00	49.92	.00	.00
001 000 000 511 60 49 01	Council Contingency	.00	.00	1.00	.00
001 000 000 511 70 51 00	Election Expenses	1,939.66	2,953.50	2,000.00	67.72
	SUBTOTAL LEGISLATIVE (511)	47,398.54	55,898.37	62,223.56	
JUDICIAL (512)					
001 000 000 512 40 51 00	District Court Costs	.00	851.00	.00	.00
	SUBTOTAL JUDICIAL (512)	.00	851.00	.00	
EXECUTIVE (513)					
001 000 000 513 10 10 00	Salaries & Wages	22,491.00	18,705.55	38,250.00	204.48
001 000 000 513 10 20 00	Payroll Taxes & Benefits	6,482.24	6,127.29	13,433.49	219.24
001 000 000 513 10 31 00	Office/Operating Supplies	439.34	682.89	450.00	65.90
001 000 000 513 10 41 00	Professional Services - Exec.	.00	35,008.16	.00	.00
001 000 000 513 10 43 01	Mileage/Parking	782.09	363.16	800.00	220.29
001 000 000 513 10 43 02	Meals	400.77	194.04	300.00	154.61
001 000 000 513 10 43 03	Lodging	858.57	119.34	900.00	754.15
001 000 000 513 10 49 00	Dues/Fees	97.00	.00	100.00	.00
001 000 000 513 10 64 02	Computer Software	.00	233.60	.00	.00
001 000 000 513 40 43 00	Travel	.00	29.16-	.00	.00
001 000 000 513 40 49 00	Training/Tuition	930.00	176.00	750.00	426.14
	SUBTOTAL EXECUTIVE (513)	32,481.01	61,580.87	54,983.49	
FINANCE & RECORDS SVCS (514)					
FINANCIAL ADMIN (514.10)					
001 000 000 514 10 20 00	Payroll Taxes & Benefits	.00	25.00	.00	.00
001 000 000 514 10 41 00	Bank Fees	149.88	187.50	300.00	160.00
001 000 000 514 10 41 01	ASP Annual Maintenance	1,520.00	2,050.22	2,000.00	97.55
FINANCIAL SERVICES (514.20)					

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
001 000 000 514 20 10 00	Salaries & Wages	32,601.22	32,812.28	34,477.56	105.08
001 000 000 514 20 20 00	Payroll Taxes & Benefits	14,082.46	15,062.82	16,171.01	107.36
001 000 000 514 20 31 00	Office/Operating Supplies	701.62	1,108.67	1,000.00	90.20
001 000 000 514 20 35 00	Small Tools & Equipment	188.54	10.77	250.00	2,321.26
001 000 000 514 20 41 00	Prof Svc-Financial Service	4,571.30	5,856.79	5,000.00	85.37
001 000 000 514 20 49 00	Dues & Subscriptions	130.00	105.00	125.00	119.05
	BUDGET-ACCNTNG-AUDIT (514.23)				
001 000 000 514 23 51 00	State Audit	3,735.09	20,791.76	.00	.00
	RECORDS SERVICES (514.30)				
001 000 000 514 30 10 00	Salaries & Wages	22,972.59	24,869.91	29,520.92	118.70
001 000 000 514 30 20 00	Payroll Taxes & Benefits	10,376.41	11,834.13	13,589.66	114.83
001 000 000 514 30 31 00	Office/Operating Supplies	156.20	122.60	500.00	407.83
001 000 000 514 30 49 00	Dues & Subscriptions	.00	40.00	.00	.00
	TRAINING - FINANCE & RECORDS				
001 000 000 514 40 43 00	Travel - Finance & Records Sv	.00	26.76-	.00	.00
001 000 000 514 40 43 01	Mileage/Parking	83.33	54.35	100.00	183.99
001 000 000 514 40 43 02	Meals	.00	.00	50.00	.00
001 000 000 514 40 43 03	Lodging	.00	.00	300.00	.00
001 000 000 514 40 49 00	Training/Tuition	380.00	25.00	500.00	2,000.00
	SUBTOTAL FINANCE&RECORDS (514)	91,648.64	114,930.04	103,884.15	
	LEGAL (515)				
001 000 000 515 10 41 02	Legal Fees - City Attorney	26,183.19	27,547.06	27,000.00	98.01
001 000 000 515 21 41 02	Legal Fees - Prosecutor	14,644.77	12,530.22	15,000.00	119.71
001 000 000 515 21 41 03	Legal Fees - DV Advocate	5,933.76	1,518.75	4,000.00	263.37
001 000 000 515 21 41 04	Legal Fees - Public Defender	3,150.00	4,735.00	3,250.00	68.64
	SUBTOTAL LEGAL (515)	49,911.72	46,331.03	49,250.00	
	CENTRAL SERVICES (518)				
001 000 000 518 10 31 00	Office/Operating Supplies	6,078.74	7,342.16	6,000.00	81.72
001 000 000 518 10 35 00	Small Tools & Equipment	451.21	423.10	500.00	118.18
001 000 000 518 10 41 04	Computer Network Support	1,324.94	5,302.10	6,000.00	113.16
001 000 000 518 10 42 01	Communications: Postage	2,043.27	1,899.29	2,200.00	115.83
001 000 000 518 10 42 02	Communications: Telephone	1,461.76	2,409.48	2,000.00	83.01
001 000 000 518 10 42 03	Communications: Cellular	1,074.15	884.76	1,350.00	152.58
001 000 000 518 10 42 04	Communications: I-NET,WAN,Web	1,616.32	1,918.42	2,000.00	104.25
001 000 000 518 10 44 01	Printing & Advertising	289.15	630.23	500.00	79.34
001 000 000 518 10 45 00	Rentals	128.00	.00	150.00	.00
001 000 000 518 10 45 01	Equipment Lease	1,170.50	1,936.81	1,720.80	88.85
001 000 000 518 10 46 00	Liability Insurance	37,890.00	15,190.00	14,631.00	96.32
001 000 000 518 10 47 01	Utilities: Water	707.66	632.82	750.00	118.52
001 000 000 518 10 47 02	Utilites: Electric	3,068.53	1,566.05	3,500.00	223.49
001 000 000 518 10 47 03	Utilities: Natural Gas	831.54	464.19	900.00	193.89
001 000 000 518 10 48 00	Repairs & Maintenance	2,534.89	1,430.22	2,000.00	139.84
001 000 000 518 10 48 02	'06 Wind Storm Clean Up/Repai	.00	2,470.12	.00	.00
001 000 000 518 10 49 00	Miscellaneous	382.90	.00	200.00	.00
001 000 000 518 10 53 00	Excise Tax: Rental Income	57.78	.00	.00	.00
001 000 000 518 10 53 01	Property Tax	49.07	108.39	110.00	101.49
001 000 000 518 10 64 01	Furniture & Fixtures	.00	1,051.40	750.00	71.33
001 000 000 518 10 64 02	Computer Hardware & Software	202.56	508.81	750.00	147.40

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
001 000 000 518 20 48 01	'06 Roof Replacement (43%)	.00	13,801.46	.00	.00
001 000 000 518 20 61 00	Land Aquisition/Related Exps'	.00	3,961.00	15,000.00	378.69
001 000 000 518 30 10 00	Salaries & Wages	2,835.00	3,415.50	2,808.00	82.21
001 000 000 518 30 20 00	Payroll Taxes & Benefits	517.64	598.52	561.60	93.83
001 000 000 518 30 31 00	Supplies-Janitorial	275.42	259.46	400.00	154.17
	SUBTOTAL CENTRAL SVCS (518)	64,991.03	68,204.29	64,781.40	
	OTHER GENERAL GOVERNMENT (519)				
001 000 000 519 17 41 00	CMC Codification	.00	.00	2,000.00	.00
001 000 000 519 90 49 00	Miscellaneous Dues & Fees	2,736.89	3,353.00	3,000.00	89.47
	SUBTOTAL OTHER GEN GOV (519)	2,736.89	3,353.00	5,000.00	
	TOTAL GENERAL GOVERNMENT (51x)	289,167.83	351,148.60	340,122.60	
	PUBLIC SAFETY (52x)				
	LAW ENFORCEMENT (521)				
	LAW ENFORCEMENT ADMIN (521.10)				
001 000 000 521 10 51 02	Contracted Police Services	373,044.00	389,235.00	408,426.25	104.93
	POLICE OPERATIONS (521.20)				
001 000 000 521 20 31 00	Office/Operating Supplies	38.76	170.55	.00	.00
001 000 000 521 20 35 00	Small Tools & Equipment	196.32	191.19	.00	.00
001 000 000 521 20 42 01	Communications: Postage	.00	.00	100.00	.00
001 000 000 521 20 42 02	Communications: Telephone	861.02	754.11	1,000.00	132.61
001 000 000 521 20 42 04	Communications: I-NET,WAN,Web	937.50	2,250.00	2,400.00	106.67
001 000 000 521 20 49 00	Miscellaneous	.00	76.76	.00	.00
001 000 000 521 20 64 01	Police Vehicle Acquisition	1,020.84	.00	.00	.00
001 000 000 521 20 64 02	Police Computer Acquisition	1,565.30	.00	.00	.00
	SPECIAL UNITS (521.23)				
001 000 000 521 23 43 00	TRAVEL/TRAINING	255.00-	.00	.00	.00
001 000 000 521 30 31 01	D.A.R.E. Program	1,362.15	1,390.32	1,500.00	107.89
	LAW ENFRMNT-TRAINING (521.40)				
	LAW ENF. - FACILITIES (521.50)				
001 000 000 521 50 48 00	Repairs & Maintenance	4.22	.00	.00	.00
001 000 000 521 90 48 00	Vehicle Maintenance	.00	2,603.60	2,000.00	76.82
	SUBTOTAL LAW ENFORCEMENT (521)	378,775.11	396,671.53	415,426.25	
	FIRE CONTROL (522)				
001 000 000 522 30 51 01	Fire Investigation - King Co.	3,917.00	3,558.00	2,798.00	78.64
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)	7,517.00	7,158.00	6,398.00	
	DETENTION / CORRECTION (523)				
001 000 000 523 60 51 00	Jail Services	6,820.00	7,390.77	7,000.00	94.71
001 000 000 523 90 51 01	Prisoner Transports	520.00	.00	.00	.00
	SUBTOTAL DETENT/CORRECTN (523)	7,340.00	7,390.77	7,000.00	
	PROTECTIVE INSPECTIONS (524)				
001 000 000 524 10 41 00	Prof Svc: Building	.00	606.81	.00	.00
001 000 000 524 20 51 00	Building Inspections (ILA)	3,111.47	3,782.24	8,000.00	211.51

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
	SUBTOTAL PROTECT INSPECTIONS	3,111.47	4,389.05	8,000.00	
	EMERGENCY PREPAREDNESS (525.6)				
001 000 000 525 60 31 00	Red Cross Shelter - Supplies	472.10	.00	.00	.00
001 000 000 525 60 49 00	Emergency Preparedness	3,000.00	2,822.20	500.00	17.72
	SUBTOTAL EMERGENCY PREPAREDNESS	3,472.10	2,822.20	500.00	
	TOTAL PUBLIC SAFETY (52x)	400,215.68	418,431.55	437,324.25	
	PHYSICAL ENVIRONMENT (53x)				
	NATURAL RESOURCES (531)				
001 000 000 531 70 51 00	Pollution Control	720.00	747.00	774.00	103.61
	SUBTOTAL NATRL RESOURCES (531)	720.00	747.00	774.00	
	FACILITY ENGINEERING (532)				
001 000 000 532 10 10 00	Salaries & Wages	.00	.00	13,500.00	.00
001 000 000 532 10 20 00	Taxes & Benefits	.00	.00	5,414.35	.00
001 000 000 532 20 41 01	Prof Svc: General	1,315.82	19,538.27	2,000.00	10.24
	SUBTOTAL FACLTY ENGNRING (532)	1,315.82	19,538.27	20,914.35	
	TOTAL PHYSICAL ENVIRNMNT (53x)	2,035.82	20,285.27	21,688.35	
	PLANNING (558)				
	PLANNING ADMIN (558.10)				
001 000 000 558 10 10 00	Salaries & Wages	.00	.00	54,068.50	.00
001 000 000 558 10 20 00	Payroll Taxes & Benefits	.00	.00	25,282.67	.00
001 000 000 558 10 31 00	Office/Operating Supplies	986.03	444.25	500.00	112.55
001 000 000 558 10 31 01	Reference Materials	213.32	.00	200.00	.00
001 000 000 558 10 41 00	Prof Svc: Planning Admin	6,324.96	671.81	.00	.00
001 000 000 558 10 41 02	Prof Svc: Legal-Proj Specific	6,391.49	1,082.69	2,000.00	184.73
001 000 000 558 10 41 03	Prof Svc: Design Guidelines	15,570.00	.00	5,000.00	.00
001 000 000 558 10 41 04	Prof Svc: Master Planning	.00	.00	10,000.00	.00
001 000 000 558 10 42 01	Communications: Postage	47.01	447.34	100.00	22.35
	SUBTOTAL ADMIN (558.10)	29,532.81	2,646.09	97,151.17	
	COMP PLANNING (558.20)				
001 000 000 558 20 10 00	Salaries & Wages	22,124.80	23,107.79	.00	.00
001 000 000 558 20 20 00	Payroll Taxes & Benefits	9,627.53	10,117.16	.00	.00
001 000 000 558 20 41 00	Prof Svcs	14,637.25	.00	.00	.00
001 000 000 558 20 41 01	Prof Svc: Engineering/Mapping	8,818.04	2,321.56	3,000.00	129.22
001 000 000 558 20 41 02	Prof Svc: Legal	10,366.97	5,437.18	500.00	9.20
001 000 000 558 20 41 03	Prof Svc: Wetlands Inventory	.00	4,842.99	.00	.00
001 000 000 558 20 41 04	Prof Svc: Environmental Plann	9,982.60	.00	.00	.00
001 000 000 558 20 42 01	Communications: Postage	.00	156.48	.00	.00
001 000 000 558 20 44 01	Printing	339.97	.00	100.00	.00
	SUBTOTAL COMP PLAN (558.20)	75,897.16	45,983.16	3,600.00	
	TRAINING & TRAVEL (558.40)				
001 000 000 558 40 43 01	Travel: Mileage	156.07	10.25	150.00	1,463.41

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
001 000 000 558 40 43 02	Travel: Meals	.00	8.12	75.00	923.65
001 000 000 558 40 43 03	Travel: Lodging	.00	.00	200.00	.00
001 000 000 558 40 49 00	Training/Tuition	360.00	.00	600.00	.00
	SUBTOTAL TRAIN/TRAVEL (558.40)	516.07	18.37	1,025.00	
	ZONING REGS/LAND USE (558.60)				
001 000 000 558 60 10 00	Salaries & Wages	21,944.79	25,906.44	.00	.00
001 000 000 558 60 20 00	Payroll Taxes & Benefits	9,784.08	11,615.49	.00	.00
001 000 000 558 60 41 00	Prof Svc: Zoning/Land Use Pla	1,183.88	.00	.00	.00
001 000 000 558 60 41 01	Prof Svc: Proj Spec Engineer	950.50	9,220.36	10,000.00	108.46
001 000 000 558 60 41 02	Prof Svc: Legal	850.00	1,984.50	2,000.00	100.78
001 000 000 558 60 42 01	Communications: Postage	93.38	24.42	.00	.00
001 000 000 558 60 91 00	Interfund Permitting	800.00	400.00	800.00	200.00
	SUBTOTAL ZONE/LAND USE (558.60)	35,606.63	49,151.21	12,800.00	
	TOTAL PLANNING (558)	141,552.67	97,798.83	114,576.17	
	MENTAL & PHYSICAL HEALTH (56x)				
001 000 000 566 20 51 00	Alcohol Rehabilitation: KC	434.83	408.33	500.00	122.45
	TOTAL MENTAL/PHYS HEALTH (56x)	434.83	408.33	500.00	
	CULTURE AND RECREATION (57x)				
001 000 000 571 90 51 00	Historic Preservation Srvcs	.00	.00	1,500.00	.00
	COMMUNITY EVENTS (573)				
001 000 000 573 90 41 01	Community Festivals	655.02	721.59	500.00	69.29
	CULTURAL/REC. FACILITIES (575)				
001 000 000 575 50 49 01	Senior Programs	1,500.00	1,500.00	1,500.00	100.00
	SUBTOTAL REC. EVENTS & FAC.	2,155.02	2,221.59	3,500.00	
	PARK FACILITIES (576)				
001 000 000 576 10 10 00	Salaries & Wages	10,632.47	9,601.82	15,562.14	162.07
001 000 000 576 10 20 00	Payroll Taxes & Benefits	3,716.60	3,401.34	6,562.52	192.94
001 000 000 576 10 20 01	Union Boot/Clothing Allowance	39.78	12.00	40.00	333.33
001 000 000 576 10 53 01	Property Tax	46.76	93.35	100.00	107.12
001 000 000 576 66 41 00	Prof Svc-Sanican	2,212.43	2,633.52	2,900.00	110.12
001 000 000 576 80 31 00	Operating Supplies	246.80	208.54	200.00	95.90
001 000 000 576 80 32 00	Fuel	394.89	382.67	300.00	78.40
001 000 000 576 80 35 00	Small Tools & Equipment	101.29	2.16	200.00	9,259.26
001 000 000 576 80 47 01	Utilities: Water	119.59	125.26	200.00	159.67
001 000 000 576 80 47 02	Utilites: Electric	1,100.98	853.94	1,300.00	152.24
001 000 000 576 80 48 00	Repairs/Maintenance-Facilitie	2,135.97	22.83	1,000.00	4,380.20
001 000 000 576 80 48 01	Repairs/Maintenance-Equipment	1,508.06	26.12	800.00	3,062.79
001 000 000 576 80 48 02	LoutsisPrk Maint/Tree Thinnin	1,336.03	.00	.00	.00
001 000 000 576 80 49 00	Miscellaneous	.00	.00	300.00	.00
	SUBTOTAL PARK FACILITIES (576)	23,591.65	17,363.55	29,464.66	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
	TOTAL CULTURE & RECREATN (57x)	25,746.67	19,585.14	32,964.66	
	NON-EXPENDITURES (58x)				
001 000 000 586 19 52 01	Bldg Permit Surchrng Remittanc	202.50	184.50	250.00	135.50
001 000 000 586 19 52 02	Leasehold Excise Tax Remittan	.00	869.46	1,005.00	115.59
001 000 000 588 80 49 00	Prior Year(s) Corrections	120.58	83.49	.00	.00
	TOTAL NON-EXPENDITURES (58x)	323.08	1,137.45	1,255.00	
	DEBT SERVICE & OTHR USES (59x)				
	TRANSFERS - OUT (597)				
001 000 000 597 18 94 01	Transfer-Out: Equipment 107	9,600.00	9,600.00	2,400.00	25.00
001 000 000 597 19 94 17	Transfer-Out: Capital Imp 30	6,600.00	6,600.00	6,600.00	100.00
001 000 000 597 19 99 22	Trnsfr Out: 201 Debt Service	.00	.00	122,000.00	.00
001 000 000 597 19 99 23	Trnsfr Out: to 301 (Library)	.00	.00	120,000.00	.00
001 000 000 597 89 99 02	Transfer-Out: LTGO Bond 201	48,840.00	48,006.00	.00	.00
	TOTAL TRANSFERS-OUT (597)	65,040.00	64,206.00	251,000.00	
	TOTAL DEBT SVC & OTHER (59x)	65,040.00	64,206.00	251,000.00	
	FOURTH OF JULY CELEBRATION				
001 000 404 511 30 41 00	Legal Notices - Fourth of Jul	58.80	80.80	100.00	123.76
001 000 404 521 10 41 03	Prof Svcs - Police OT	4,234.29	5,941.62	6,000.00	100.98
001 000 404 573 30 31 00	Operating Supplies - July 4th	292.10	138.83	.00	.00
001 000 404 573 90 41 00	Fireworks Display	5,000.00	5,500.00	5,500.00	100.00
001 000 404 573 90 45 00	4th of July Rentals	127.95	.00	.00	.00
	SUBTOTAL FOURTH OF JULY CELEB.	9,713.14	11,661.25	11,600.00	
	FARMERS MARKET				
001 000 405 573 30 49 02	Farmers Market Funds Cash-out	6,186.32	.00	.00	.00
001 000 405 573 30 49 03	Farmers Market Donation	1,000.00	.00	.00	.00
	SUBTOTAL FARMERS MARKET	7,186.32	.00	.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>941,416.04</b>	<b>984,662.42</b>	<b>1,211,031.03</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>STREET FUND 101</b>					
<b>STREET FUND REVENUES</b>					
TAXES					
101 000 000 311 10 00 00	Real/Personal Property Taxes	82,179.96	84,448.65	93,739.00	111.00
	TOTAL TAXES	82,179.96	84,448.65	93,739.00	
INTERGOVERNMENTAL REVENUE					
101 000 000 334 03 85 00	TIB Grant: McKinley St Overla	.00	849.87	.00	.00
101 000 000 334 07 01 00	AWC Sidewalk Repair Grant	1,000.00	.00	.00	.00
101 000 000 336 00 87 00	MV Fuels Tax - Street	32,319.41	44,160.12	38,500.00	87.18
101 000 000 336 00 88 00	MV Fuels Tax - Arterial	8,162.87	.00	.00	.00
	TOTAL INTERGOVERNMENTAL REVENUE	41,482.28	45,009.99	38,500.00	
MISCELLANEOUS REVENUE					
101 000 000 361 11 00 00	Investment Interest	1,044.21	1,096.38	1,000.00	91.21
101 000 000 369 90 00 00	Miscellaneous	36.86	.00	.00	.00
	TOTAL MISCELLANEOUS REVENUE	1,081.07	1,096.38	1,000.00	
	<b>TOTAL REVENUES</b>	<b>124,743.31</b>	<b>130,555.02</b>	<b>133,239.00</b>	

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**STREET FUND USES**

101 000 000 518 20 48 01	'06 Roof Replacement (12%)	.00	3,851.57	.00	.00
101 000 000 525 60 49 00	Emergncy Radio Service Fee	.00	462.10	500.00	108.20
STREET MAINTENANCE (542.xx)					
101 000 000 542 10 41 01	Engineering	1,639.01	570.20	1,000.00	175.38
101 000 000 542 30 31 00	Operating Supplies	2,199.22	1,346.56	3,000.00	222.79
101 000 000 542 30 32 00	Fuel	1,198.36	1,084.44	1,500.00	138.32
101 000 000 542 30 35 00	Small Tools & Equipment	180.41	644.66	500.00	77.56
101 000 000 542 30 35 01	Equipment-Personal Safety	.00	149.58	200.00	133.71
101 000 000 542 30 48 00	Contract Svcs: Maint & Ops	.00	.00	500.00	.00
101 000 000 542 40 31 00	Op Supplies-Storm Drainage	999.00	.00	500.00	.00
101 000 000 542 40 41 02	Prof Svc-Stormwater Engineern	.00	562.79	2,000.00	355.37
101 000 000 542 40 48 00	Storm Drainage Maintenance Sv	.00	.00	2,000.00	.00
101 000 000 542 61 31 00	Sidewalk Repair - Materials	175.17	.00	500.00	.00
101 000 000 542 63 47 00	Street Lighting	16,196.55	14,524.71	17,000.00	117.04
101 000 000 542 64 48 00	Traffic Control Devices	221.41	325.23	1,000.00	307.47
101 000 000 542 67 41 00	Street Cleaning	6,182.57	5,672.81	7,500.00	132.21
101 000 000 542 70 51 00	Permits	85.00	.00	.00	.00
101 000 000 542 90 10 00	Salaries & Wages	25,181.62	37,752.57	37,724.46	99.93
101 000 000 542 90 20 00	Payroll Taxes & Benefits	8,264.86	12,937.63	16,898.75	130.62
101 000 000 542 90 20 01	Union Boot/Clothing Allowance	124.33	52.50	125.00	238.10
	SUBTOTAL STREET MAINT (542.xx)	62,647.51	79,937.35	92,448.21	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
STREET ADMINISTRATION (543.xx)					
101 000 000 543 10 10 00	Salaries & Wages	10,565.29	9,600.80	22,262.33	231.88
101 000 000 543 10 20 00	Payroll Taxes & Benefits	4,243.48	4,014.29	9,087.86	226.39
101 000 000 543 10 41 00	Professional Services	.00	1,128.05	.00	.00
101 000 000 543 10 41 01	Prof Svc-Engineering	789.53	7,540.89	500.00	6.63
101 000 000 543 10 41 02	Prof Svc-Legal	50.00	1,037.18	200.00	19.28
101 000 000 543 10 41 03	Prof Svc-Impact Mitigation	14,814.62	74.00	.00	.00
101 000 000 543 10 41 04	Computer Network Support	.00	588.22	500.00	85.00
101 000 000 543 10 41 05	Prof Svc: Lobbyists	.00	.00	7,500.00	.00
101 000 000 543 10 53 01	Property Tax	19.85	46.36	50.00	107.85
101 000 000 543 30 31 00	Office Supplies	10.99	8.48	200.00	2,358.49
101 000 000 543 30 35 00	Small Tools & Equipment	.00	.00	200.00	.00
101 000 000 543 30 41 00	Professional Services	2,804.86	.00	.00	.00
101 000 000 543 30 42 01	Communications/Postage	25.00	.00	.00	.00
101 000 000 543 30 42 02	Communications/Telephone	1,339.32	456.58	500.00	109.51
101 000 000 543 30 42 03	Communications/Cellular Phone	203.22	211.47	275.00	130.04
101 000 000 543 30 43 00	Travel/Mileage	228.20	.00	100.00	.00
101 000 000 543 30 45 00	Equipment Rental	340.94	.00	.00	.00
101 000 000 543 30 45 01	Equipment Lease	174.08	396.18	350.00	88.34
101 000 000 543 30 46 00	Liability Insurance	.00	7,291.20	7,022.88	96.32
101 000 000 543 30 49 00	Training/Tuition	137.50	.00	150.00	.00
101 000 000 543 50 31 00	Shop Facility Maint Supplies	31.62	63.28	125.00	197.53
101 000 000 543 50 47 01	Shop Utilities - Water	214.87	354.75	200.00	56.38
101 000 000 543 50 47 02	Shop Utilities - Electric	753.79	544.71	875.00	160.64
101 000 000 543 50 47 03	Utilities - Natural Gas/Propa	.00	90.00	150.00	166.67
101 000 000 543 50 48 00	Shop Facility Repairs & Maint	.00	208.88	250.00	119.69
	SUBTOTAL STREET ADMIN (543.xx)	36,747.16	33,655.32	50,498.07	
ROAD & STREET OPERATIONS					
101 000 000 544 40 41 03	Prof Svc: Civil Design Stndrd	.00	2,554.08	.00	.00
101 000 000 544 40 51 00	Prof Svc: STIP	400.00	.00	.00	.00
101 000 000 544 70 31 00	Street Beautification-Supplie	972.68	584.57	1,000.00	171.07
PUBLIC WORKS VEHICLES & EQUIP.					
101 000 000 548 68 45 00	Rentals	539.62	.00	550.00	.00
101 000 000 548 90 48 00	Vehicle Repair & Maintenance	1,610.52	2,217.34	1,500.00	67.65
	SUBTOTAL PW VEHICLES & EQUIP.	3,522.82	5,355.99	3,050.00	
	TOTAL ACTUAL EXPENDITURES	102,917.49	118,948.66	145,996.28	
OTHER FINANCING USES					
101 000 000 597 18 94 03	Transfer-Out: Equipment 107	3,600.00	3,600.00	.00	.00
101 000 000 597 19 99 10	Transfer-Out: Gen Fund 001	12,000.00	.00	.00	.00
101 000 000 597 43 95 16	Interfund Rent - PW Shop	900.00	900.00	.00	.00
	TOTAL OTHER FIN USES	16,500.00	4,500.00	.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>119,313.49</b>	<b>123,448.66</b>	<b>145,996.28</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>UDAG FUND 103</b>					
<b>UDAG FUND REVENUES</b>					
	MISCELLANEOUS REVENUE (36x)				
103 000 000 361 11 00 00	Investment Interest	2,984.15	3,097.59	.00	.00
	TOTAL MISCELLANEOUS REVENUE	2,984.15	3,097.59	.00	
	<b>TOTAL REVENUES</b>	<b>2,984.15</b>	<b>3,097.59</b>	<b>.00</b>	
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<b>UDAG FUND USES</b>					
<b>UDAG FUND EXPENDITURES</b>					
103 000 000 597 99 19 01	Com Dev/Infrastruct to 301	.00	99,295.68	.00	.00
	TOTAL OTHER FIN USES	.00	99,295.68	.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>.00</b>	<b>99,295.68</b>	<b>.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>CONTINGENCY FUND 105</b>					
<b>CONTINGENCY FUND REVENUES</b>					
	MISCELLANEOUS REVENUE				
105 000 000 361 11 00 00	Investment Interest	2,788.92	4,373.52	3,500.00	80.03
	TOTAL MISCELLANEOUS REVENUE	2,788.92	4,373.52	3,500.00	
	<b>TOTAL REVENUES</b>	<b>2,788.92</b>	<b>4,373.52</b>	<b>3,500.00</b>	
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<b>CONTINGENCY FUND USES</b>					
<b>CONTINGENCY FUND EXPENDITURES</b>					
105 000 000 597 19 99 21	Transfer Out: to 107	.00	.00	26,995.00	
	TOTAL OTHER FIN USES	.00	.00	26,995.00	
	<b>TOTAL APPROP CITY USES</b>	<b>.00</b>	<b>.00</b>	<b>26,995.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>CEMETERY FUND 106</b>					
<b>CEMETERY FUND REVENUES</b>					
CHARGES FOR SERVICES					
106 000 000 343 60 01 00	Cemetery Fees - Grave O/C	2,835.00	5,895.00	5,500.00	93.30
106 000 000 343 60 02 00	Urn Boxes/Liners	975.00	.00	.00	.00
106 000 000 343 60 03 00	Services - Marker Setting	485.00	250.00	550.00	220.00
106 000 000 343 60 04 00	Sales of Plots and Niches	4,400.00	4,800.00	2,500.00	52.08
106 000 000 343 60 05 00	Marker/Monument Sales	1,317.50	300.00	2,000.00	666.67
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>10,012.50</b>	<b>11,245.00</b>	<b>10,550.00</b>	
MISCELLANEOUS REVENUE					
106 000 000 367 11 00 00	Private Donations & Contribs	.00	25.00	.00	.00
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>.00</b>	<b>25.00</b>	<b>.00</b>	
	<b>TOTAL ACTUAL REVENUE</b>	<b>10,012.50</b>	<b>11,270.00</b>	<b>10,550.00</b>	
NON REVENUES					
106 000 000 386 00 06 00	Sales Tax Received	132.72	.00	200.00	.00
	<b>TOTAL NON REVENUES</b>	<b>132.72</b>	<b>.00</b>	<b>200.00</b>	
106 000 000 397 89 99 18	Transfer-In: Perpet'l Care 60	.00	650.00	.00	.00
	<b>TOTAL OTHER FIN SOURCES</b>	<b>.00</b>	<b>650.00</b>	<b>.00</b>	
	<b>TOTAL REVENUES</b>	<b>10,145.22</b>	<b>11,920.00</b>	<b>10,750.00</b>	

**CEMETERY FUND USES**

**CEMETERY FUND EXPENDITURES**

106 000 000 536 10 10 00	Salaries & Wages	267.48	373.98	287.46	76.87
106 000 000 536 10 20 00	Payroll Taxes & Benefits	103.81	162.67	164.00	100.82
106 000 000 536 10 20 01	Union Boot/Clothing Allowance	1.50	.00	.00	.00
106 000 000 536 10 46 00	Liability Insurance	.00	303.80	292.62	96.32
106 000 000 536 10 53 01	Property Tax	6.68	11.68	12.00	102.74
	<b>SUBTOTAL CEMTRY ADMIN (536.10)</b>	<b>379.47</b>	<b>852.13</b>	<b>756.08</b>	
106 000 000 536 20 10 00	Salaries & Wages	219.78	539.36	.00	.00
106 000 000 536 20 20 00	Payroll Taxes & Benefits	75.51	184.81	.00	.00
106 000 000 536 20 20 01	Union Boot/Clothing Allowance	.98	1.50	20.00	1,333.33
106 000 000 536 20 31 00	Operating Supplies	60.62	.00	50.00	.00
106 000 000 536 20 41 01	Prof Svcs - Plot O/C & Marker	5,507.00	5,218.77	5,650.00	108.26
106 000 000 536 20 53 00	Excise Taxes (WA State)	132.00	160.00	100.00	62.50
	<b>SUBTOTAL CEMETRY SVCS (536.20)</b>	<b>5,995.89</b>	<b>6,104.44</b>	<b>5,820.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
106 000 000 536 50 10 00	Salaries & Wages	.00	.00	492.27	.00
106 000 000 536 50 20 00	Payroll Taxes & Benefits	.00	.00	214.63	.00
106 000 000 536 50 40 00	Grounds Maintenance	2,678.72	2,223.90	2,500.00	112.42
106 000 000 536 50 48 02	Repairs & Maintenance	213.24	8.57	225.00	2,625.44
	SUBTOTAL FACILITIES (536.50)	2,891.96	2,232.47	3,431.90	
	TOTAL ACTUAL EXPENDITURES	9,267.32	9,189.04	10,007.98	
106 000 000 586 00 06 00	Sales Tax Remitted	89.25	76.02	201.00	264.40
	TOTAL NON EXPEDITURES	89.25	76.02	201.00	
	OTHER FINANCING USES				
106 000 000 597 19 99 11	Transfer-Out: Gen Fund 001	900.00	.00	.00	.00
	TOTAL OTHER FIN USES	900.00	.00	.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>10,256.57</b>	<b>9,265.06</b>	<b>10,208.98</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>EQUIPMENT REPLACEMENT FUND 107</b>					
<b>EQUIPMENT REPLACEMENT FUND REVENUES</b>					
107 000 000 334 03 51 00	WASPC 05 Traffic Safety	1,484.00	.00	.00	.00
107 000 000 334 07 01 00	AWC '05 EQUIPMENT GRANT	600.00	.00	.00	.00
MISCELLANEOUS REVENUE					
107 000 000 361 11 00 00	Investment Interest	521.65	776.04	750.00	96.64
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,605.65</b>	<b>776.04</b>	<b>750.00</b>	
	<b>TOTAL ACTUAL REVENUE</b>	<b>2,605.65</b>	<b>776.04</b>	<b>750.00</b>	
OTHER FINANCING SOURCES					
107 000 000 397 18 94 01	Transfer-In: General Fund 001	9,600.00	9,600.00	2,400.00	25.00
107 000 000 397 18 94 03	Transfer-In: Street 101	3,600.00	3,600.00	2,004.00	55.67
107 000 000 397 18 94 06	Transfer-In: Water/Sewer 401	9,600.00	.00	.00	.00
107 000 000 397 18 94 07	Transfer-In: Solid Waste 403	2,000.00	.00	.00	.00
107 000 000 397 19 99 21	Transfer In: from 105	.00	.00	26,995.00	
	<b>TOTAL OTHER FIN SOURCES</b>	<b>24,800.00</b>	<b>13,200.00</b>	<b>31,399.00</b>	
107 000 406 333 10 01 00	Homeland Security Grant-800mh	5,688.00	.00	.00	.00
	<b>TOTAL REVENUES</b>	<b>33,093.65</b>	<b>13,976.04</b>	<b>32,149.00</b>	
<b>EQUIPMENT FUND USES</b>					
<b>EQUIPMENT FUND EXPENDITURES</b>					
107 000 000 518 90 64 00	Equipment - General Services	3,040.83	326.39	5,000.00	1,531.91
107 000 000 521 70 64 00	Police Equipment Acquisition	1,528.84	.00	.00	.00
107 000 000 534 10 64 00	Equipment - Water/Sewer	1,104.73	11,210.00	.00	.00
	<b>TOTAL ACTUAL EXPENDIURES</b>	<b>5,674.40</b>	<b>11,536.39</b>	<b>5,000.00</b>	
107 000 406 525 60 64 01	Homeland Security Grant-800mh	5,895.35	.00	.00	.00
	<b>TOTAL APPROPRIATED USES</b>	<b>11,569.75</b>	<b>11,536.39</b>	<b>5,000.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>PARKS DEVELOPMENT FUND 108</b>					
<b>PARKS DEVELOPMENT FUND REVENUES</b>					
MISCELLANEOUS REVENUES					
108 000 000 361 11 00 00	Investment Interest	1,636.31	2,566.15	25.00	.97
	SUBTOTAL MISC. REVENUES	1,636.31	2,566.15	25.00	
NONREVENUES					
108 000 000 389 00 07 01	Reimburse THA Expenses	.00	4,190.00	.00	.00
	SUBTOTAL NONREVENUES	.00	4,190.00	.00	
TOLT HABITAT ACQUISITION PROJ.					
108 000 402 337 07 01 00	KCD THA Grant - 2001	86,000.00	.00	.00	.00
	SUBTOTAL TOLT HABITAT ACQ.	86,000.00	.00	.00	
	<b>TOTAL REVENUES</b>	<b>87,636.31</b>	<b>6,756.15</b>	<b>25.00</b>	
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<b>PARKS DEVELOPMENT FUND USES</b>					
<b>PARKS DEVELOPMENT FUND EXPENDITURES</b>					
108 000 000 594 76 62 00	Skateboard Park Construction	85,000.00	.00	.00	.00
108 000 402 594 76 61 01	Tolt River Salmon Habitat Acq	.00	140,190.00	.00	.00
	<b>TOTAL APPROPRIATED USES</b>	<b>85,000.00</b>	<b>140,190.00</b>	<b>.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>TRAFFIC IMPACT FEE FUND 109</b>					
109 000 000 345 85 00 01	Traffic Impact Fees	.00	.00	500.00	.00
	<b>TOTAL REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>500.00</b>	

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**TRAFFIC IMPACT FEE FUND EXPENDITURES**

**NONE SCHEDULED FOR 2007**

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>LTGO BOND REDEMPTION FUND 201</b>					
<b>LTGO BOND REDEMPTION FUND REVENUES</b>					
MISCELLANEOUS REVENUE (36x)					
201 000 000 361 11 00 00	Investment Interest	131.45	204.63	200.00	97.74
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>131.45</b>	<b>204.63</b>	<b>200.00</b>	
OTHER FINANCING SOURCES (39x)					
201 000 000 395 10 02 00	Sewer Facility Site	.00	75,204.08	227,250.00	302.18
201 000 000 397 19 99 22	Library Site	.00	.00	122,000.00	.00
201 000 000 397 89 99 02	Transfer-In: General Fund 001	48,840.00	48,006.00	.00	.00
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>48,840.00</b>	<b>123,210.08</b>	<b>349,250.00</b>	
	<b>TOTAL REVENUES</b>	<b>48,971.45</b>	<b>123,414.71</b>	<b>349,450.00</b>	
<b>LTGO BOND REDEMPTION FUND USES</b>					
<b>LTGO BOND REDEMPTION FUND EXPENDITURES</b>					
201 000 000 591 34 72 00	Principal on Outstanding Bond	25,000.00	25,000.00	415,000.00	1,660.00
201 000 000 592 34 41 00	Annual Administrative Fee	303.50	303.50	5,000.00	1,647.45
201 000 000 592 34 83 00	Interest on Outstanding Bonds	23,840.00	22,702.50	3,137.00	13.82
	<b>TOTAL APPROPRIATED USES</b>	<b>49,143.50</b>	<b>48,006.00</b>	<b>423,137.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>CAPITAL IMPROVEMENT FUND 301</b>					
<b>CAPITAL IMPROVEMENT FUND REVENUES</b>					
TAXES					
301 000 000 318 30 00 00	Real Estate Excise Taxes	70,264.34	48,439.09	67,000.00	138.32
	TOTAL TAXES	70,264.34	48,439.09	67,000.00	
INTERGOVERNMENTAL REVENUE					
301 000 000 333 03 61 00	ENTWISTLE STREET FEDERAL MATC	283.00	.00	.00	.00
301 000 000 333 66 61 01	*BIA Grant: Ent/Tolt Signal	.00	.00	137,000.00	.00
301 000 000 334 03 82 00	*PSRC Grant (STP) Tolt Ped Im	.00	.00	53,478.00	.00
301 000 000 334 03 84 00	TIB Grant: Tolt ADA Improvemn	.00	.00	100,000.00	.00
301 000 000 334 03 86 00	*PSRC Grant (STP) Ent/Tolt Si	.00	.00	50,000.00	.00
301 000 000 334 03 87 00	TIB Morrison Street Grant	.00	.00	218,254.00	.00
301 000 000 334 03 88 00	TIB Blanche Street Grant	.00	.00	695,350.00	.00
	TOTAL INTERGOVERNMENTAL REVENUE	283.00	.00	1,254,082.00	
CHARGES FOR SERVICE					
MISCELLANEOUS REVENUE					
301 000 000 361 11 00 00	Investment Interest	507.56	1,708.75	2,000.00	117.04
301 000 000 367 11 00 00	Private Donation/Contribution	.00	700.00	.00	.00
	TOTAL MISCELLANEOUS REVENUE	507.56	2,408.75	2,000.00	
	TOTAL ACTUAL REVENUE	71,054.90	50,847.84	1,323,082.00	
NON REVENUES					
301 000 000 388 80 00 00	Prior Year(s) Corrections	1,284.88	.00	.00	.00
	TOTAL NON REVENUES	1,284.88	.00	.00	
OTHER FINANCING SOURCES					
301 000 000 397 19 94 17	Transfer-In: General Fund 00	6,600.00	6,600.00	6,600.00	100.00
301 000 000 397 19 99 23	Trnsfr In: from 001 (Library)	.00	.00	120,000.00	.00
301 000 000 397 99 19 01	Com Dev/Infrastruct from 103	.00	99,295.68	.00	.00
	TOTAL OTHER FIN SOURCES	6,600.00	105,895.68	126,600.00	
	<b>TOTAL REVENUES</b>	<b>78,939.78</b>	<b>156,743.52</b>	<b>1,449,682.00</b>	
<b>CAPITAL IMPROVEMENT FUND USES</b>					
<b>CAPITAL IMPROVEMENT FUND EXPENDITURES</b>					
301 000 000 558 70 41 04	Prof Svc: Economic Feasabilit	.00	.00	28,000.00	.00
301 000 000 558 80 51 01	Storefront Studio	.00	.00	12,000.00	.00
301 000 000 594 11 62 01	Council Chambers Acoustic Imp	5,396.48	.00	.00	.00
301 000 000 594 18 62 06	'06 City Hall Improvements	.00	14,092.00	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
301 000 000 594 18 62 07	HVAC Improvements	.00	.00	5,000.00	.00
301 000 000 595 60 63 02	Entwistle St. Reconstruction	4,076.30	.00	.00	.00
301 000 000 595 61 63 01	Tolt Ave ADA Imps -Plan/Desig	.00	2,313.21	5,000.00	216.15
301 000 000 595 61 63 02	Tolt Ave ADA Imps - Construct	.00	.00	122,335.00	.00
301 000 000 595 61 63 03	Tolt Ave Ped Imprvmnt - Desig	.00	18,899.34	.00	.00
301 000 000 595 61 63 04	Tolt Ave Ped Imprvmnt - Const	.00	.00	61,704.00	.00
301 000 000 595 61 63 05	Entwistle St Signal - Design	.00	3,865.96	52,000.00	1,345.07
301 000 000 595 61 63 08	Blanche Street - Design	.00	.00	87,713.00	.00
301 000 000 595 61 63 09	Blanche Street - Construction	.00	.00	669,898.00	.00
301 000 000 595 61 63 10	Morrison Street - Plan/Design	.00	1,134.80	27,738.00	2,444.31
301 000 000 595 61 63 11	Morrison Street - Constructio	.00	.00	237,580.00	.00
301 000 000 595 61 63 12	Stossel Avenue - Plan/Design	.00	.00	5,000.00	.00
301 000 000 597 35 94 18	Transfer-Out: Sewer Cap. 407	50,000.00	17,000.00	.00	.00
	<b>TOTAL APPROPRIATED USES</b>	<b>59,472.78</b>	<b>57,305.31</b>	<b>1,313,968.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>CEMETERY CAPITAL IMPROVEMENT FUND 306</b>					
<b>CEMETERY CAPITAL IMPROVEMENT FUND REVENUES</b>					
306 000 000 367 11 00 00	Private Contributions/Dona	.00	.00	6,300.00	100.00
	<b>TOTAL REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>6,300.00</b>	
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<b>CEMETERY CAPITAL IMPROVEMENT FUND USES</b>					
<b>CEMETERY CAPITAL IMPROVEMENT FUND EXPENDITURES</b>					
306 000 000 594 36 62 01	Columbarium Purchase	.00	.00	.00	100.00
	<b>TOTAL APPROPRIATED USES</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>WATERWORKS FUND 401</b>					
<b>WATERWORKS FUND REVENUES</b>					
CHARGES FOR SERVICES					
401 000 000 343 40 00 01	Water Sales	418,899.75	481,381.36	460,000.00	95.56
401 000 000 343 40 00 04	Hydrant Use	125.00	125.00	200.00	160.00
401 000 000 343 40 00 05	Hydrant Water Sales	.00	71.69	100.00	139.49
401 000 000 343 90 01 00	GFC (New Services)	36,681.58	4,906.01	15,000.00	305.75
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>455,706.33</b>	<b>486,484.06</b>	<b>475,300.00</b>	
MISCELLANEOUS REVENUE					
401 000 000 361 11 00 00	Investment Interest	787.24	855.08	1,200.00	140.34
401 000 000 361 51 00 00	Late Charges	2,503.86	2,656.59	2,000.00	75.28
401 000 000 361 51 01 00	Admin Fees - DQ Notices & NSF	9,641.72	10,200.44	11,000.00	107.84
401 000 000 369 90 00 00	Miscellaneous income	479.03	.00	.00	.00
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>13,411.85</b>	<b>13,712.11</b>	<b>14,200.00</b>	
	<b>TOTAL ACTUAL REVENUE</b>	<b>469,118.18</b>	<b>500,196.17</b>	<b>489,500.00</b>	
NON REVENUES					
401 000 000 381 10 99 34	Interfund Loan: 402 to 401	.00	.00	50,000.00	.00
	<b>TOTAL NON REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>50,000.00</b>	
	<b>TOTAL REVENUES</b>	<b>469,118.18</b>	<b>500,196.17</b>	<b>539,500.00</b>	
<b>WATERWORKS FUND USES</b>					
<b>WATERWORKS FUND EXPENSES</b>					
401 000 000 511 20 41 03	Federal Lobbyists	.00	7,830.44	.00	.00
401 000 000 518 20 48 01	'06 Roof Replacement (45%)	.00	14,443.36	.00	.00
Water Refund Summary					
401 000 000 519 90 49 01	Refund of Water Fees	37.63	718.33	.00	.00
401 000 000 525 60 49 00	Emergency Preparedness	.00	462.10	500.00	108.20
WATER UTILITY EXPENSE (534.xx)					
WATER UTILITY ADMIN. (534.1x)					
401 000 000 534 10 10 00	Salaries & Wages	44,617.69	60,408.17	85,412.12	141.39
401 000 000 534 10 20 00	Payroll Taxes & Benefits	17,269.76	28,893.52	40,280.48	139.41
401 000 000 534 10 20 01	Union Boot/Clothing Allowance	310.83	81.00	365.00	450.62
401 000 000 534 10 31 00	Office/Operating Supplies	2,055.05	2,546.26	2,000.00	78.55
401 000 000 534 10 31 01	Reference Materials	.00	107.50	.00	.00
401 000 000 534 10 41 00	Professional Services	3,625.27	2,256.10	1,000.00	44.32
401 000 000 534 10 41 01	Operating Permits - Water Adm	2,029.00	2,013.50	2,000.00	99.33
401 000 000 534 10 41 02	Engineering - Water Admin	6,175.01	2,377.65	1,200.00	50.47
401 000 000 534 10 41 03	Legal - Water Admin	2,170.00	121.50	750.00	617.28
401 000 000 534 10 41 04	Prof Svcs: Water Code Amend.	2,467.50	17.21	3,500.00	20,337.01
401 000 000 534 10 41 05	Prof Svcs: Utility Software	762.12	1,314.00	1,500.00	114.16

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
401 000 000 534 10 41 06	Computer Network Support	.00	1,764.67	1,500.00	85.00
401 000 000 534 10 42 01	Communications/Postage	1,638.08	2,729.99	3,850.00	141.03
401 000 000 534 10 42 02	Communications/Telephone	1,631.40	1,457.50	1,500.00	102.92
401 000 000 534 10 42 03	Communications/Cellular	1,211.58	858.26	1,200.00	139.82
401 000 000 534 10 42 04	Communications: I-NET,WAN,Web	393.75	945.00	1,200.00	126.98
401 000 000 534 10 43 01	Water Admin Mileage/Parking	174.56	11.13	150.00	1,347.71
401 000 000 534 10 43 02	Water Admin Meals	162.93	.00	100.00	.00
401 000 000 534 10 43 03	Water Admin Lodging	429.90	.00	300.00	.00
401 000 000 534 10 45 01	Equipment Lease	648.28	792.35	700.00	88.34
401 000 000 534 10 46 00	Liability Insurance	.00	7,291.20	7,022.88	96.32
401 000 000 534 10 49 00	Misc: Incl AWWA/WA Permit Fee	681.70	882.50	700.00	79.32
401 000 000 534 10 49 01	Training/Tuition - Water Admi	77.50	.00	500.00	.00
401 000 000 534 10 53 00	State Taxes - Dept of Revenue	27,299.05	35,279.85	25,000.00	70.86
401 000 000 534 10 53 01	Property Tax	110.83	155.91	160.00	102.62
	SUBTOTAL WATER ADMIN (534.1x)	115,941.79	152,304.77	181,890.48	
	WATER PLANNING/CONSRV (534.20)				
401 000 000 534 20 31 01	Printing/Conservation Info	432.48	482.74	500.00	103.58
	SUBTOTAL WTR PLANNING (534.20)	432.48	482.74	500.00	
	WATER UTILITY MAINTNC (534.50)				
401 000 000 534 50 48 00	R&M Contracted Svcs/Labor	434.75	.00	.00	.00
401 000 000 534 50 49 00	R&M Water System-Leak Detect	2,499.99	.00	.00	.00
	SUBTOTAL WATER MAINT. (534.50)	2,934.74	.00	.00	
	WATER CONTRACTED OPS (534.60)				
401 000 000 534 60 41 03	Water Testing	2,047.33	1,787.60	2,000.00	111.88
401 000 000 534 60 41 05	Utility Locates	126.24	166.75	150.00	89.96
401 000 000 534 60 41 06	Prof Svc: Temp Labor - Ops	.00	.00	2,000.00	.00
401 000 000 534 60 48 00	Vehicle Repairs & Maintenance	1,140.73	2,131.90	1,000.00	46.91
401 000 000 534 60 48 01	Leak Detection & Repair	.00	969.00	1,000.00	103.20
	SUBTOTAL CONTRACT OPS (534.60)	3,314.30	5,055.25	6,150.00	
	WATER GENERAL OPS (534.80)				
401 000 000 534 80 10 00	Salaries & Wages	76,718.40	74,312.50	69,805.03	93.93
401 000 000 534 80 20 00	Payroll Taxes & Benefits	25,248.87	25,561.30	25,907.26	101.35
401 000 000 534 80 31 00	Operating Supplies	1,236.67	1,395.07	1,500.00	107.52
401 000 000 534 80 31 01	Materials/Supplies:New Servic	1,875.40	961.10	2,000.00	208.09
401 000 000 534 80 32 00	Fuel	2,705.71	2,312.08	3,000.00	129.75
401 000 000 534 80 34 01	R&M Supplies	422.71	1,197.78	1,000.00	83.49
401 000 000 534 80 34 02	R&M Services & Supplies - Sho	349.04	119.96	400.00	333.44
401 000 000 534 80 35 00	Small Tools & Equipment	763.83	1,028.99	1,000.00	97.18
401 000 000 534 80 35 01	Personal Safety Equipment	612.07	300.00	300.00	100.00
401 000 000 534 80 45 00	Rentals	.00	.00	300.00	.00
401 000 000 534 80 47 02	Utilities - Electric	3,243.78	3,898.41	3,800.00	97.48
401 000 000 534 80 47 03	Utilities-Natural Gas/Propane	.00	264.20	.00	.00
401 000 000 534 80 48 00	Repairs & Maintenance	1,263.03	120.77	1,350.00	1,117.83
401 000 000 534 80 49 00	Miscellaneous	12.00	.00	.00	.00
	SUBTOTAL WATER OPS (534.80)	114,451.51	111,472.16	110,362.29	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
	OTHER WATER OPS EXP (534.90)				
401 000 000 534 90 51 01	KC ROW Permit - New Service	250.00	500.00	1,000.00	200.00
401 000 000 534 90 51 02	KC ROW Permit - Existing Srvc	.00	572.50	500.00	87.34
	SUBTOTAL OTHER OP EXP (534.90)	250.00	1,072.50	1,500.00	
	SUBTOTAL WATER UTILITY (534.x)	237,324.82	270,387.42	300,402.77	
	SEWER UTILITY EXPENSE (535.xx)				
	SEWER UTILITY ADMIN (535.1x)				
401 000 000 535 10 20 01	Union Boot/Clothing Allowance	9.90	3.00	10.00	333.33
401 000 000 535 10 41 04	Prof Svcs: Sewer Code Amen	.00	1,600.00	2,000.00	125.00
401 000 000 535 10 41 06	Computer Network Support	.00	441.15	500.00	113.34
401 000 000 535 10 42 01	Postage	76.40	.00	100.00	.00
401 000 000 535 10 45 01	Equipment Lease	.00	220.10	200.00	90.87
401 000 000 535 10 51 01	Treatment Plant Operator Cert	30.00	30.00	.00	.00
401 000 000 535 10 53 01	Property Tax	13.90	.00	15.00	.00
	SUBTOTAL SEWER ADMIN (535.1x)	130.20	2,294.25	2,825.00	
401 000 000 535 40 49 00	Sewer Utility Training/Tuitio	.00	.00	500.00	.00
401 000 000 535 80 10 00	Salaries & Wages	.00	.00	4,898.47	.00
401 000 000 535 80 20 00	Payroll Taxes & Benefits	.00	.00	2,812.06	.00
	SUBTOTAL SEWER UTIL EXPENSES	130.20	2,294.25	11,035.53	
	SEWER CAP. ADMIN (594.35)				
401 000 000 594 35 10 00	Salaries & Wages	35,158.43	34,183.46	62,992.65	184.28
401 000 000 594 35 20 00	Payroll Taxes & Benefits	12,389.68	13,942.19	25,120.28	180.17
401 000 000 594 35 41 00	Professional Services	.00	2,820.12	.00	.00
401 000 000 594 35 42 02	Sewer Cap Utility: Telephone	.00	350.51	.00	.00
401 000 000 594 35 42 03	Communications/Cellular	.00	40.20	.00	.00
401 000 000 594 35 43 01	Sewer Mileage/Parking	1,594.47	1,006.50	.00	.00
401 000 000 594 35 43 02	Sewer Meals	75.65	62.19	.00	.00
401 000 000 594 35 47 02	Sewer Utility Cap - Electric	.00	221.45	.00	.00
401 000 000 594 35 47 03	Sewer Utility Cap Natural Ga	.00	78.97	.00	.00
	SUBTOTAL SEWER CAP. (594.35)	49,218.23	52,705.59	88,112.93	
	SUBTOTAL WATER-SEWER EXPENSES	286,710.88	348,841.49	400,051.23	
	INTERFUND TRANSFERS-OUT				
401 000 000 597 18 94 06	Transfer-Out: Equip Rplace 10	9,600.00	.00	.00	.00
401 000 000 597 19 99 12	Transfer-Out: Gen Fund 001	30,000.00	.00	.00	.00
401 000 000 597 34 94 04	Transfer-Out: Water Cap 402	54,000.00	14,000.00	.00	.00
401 000 000 597 89 99 05	Transfer-Out: Wtr Bond Rdm '9	61,674.00	63,225.00	60,905.00	96.33
401 000 000 597 89 99 08	Transfer-Out: Wtr Bond Rsv 40	5,985.00	.00	6,111.00	.00
401 000 000 597 89 99 17	Transfer-Out: Wtr Bond Rdm '0	.00	70,611.00	68,283.00	96.70
	TOTAL TRANSFERS-OUT (597.xx)	161,259.00	147,836.00	135,299.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>447,969.88</b>	<b>496,677.49</b>	<b>535,350.23</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>WATER CAPITAL REPLACEMENT FUND 402</b>					
<b>WATER CAPITAL REPLACEMENT FUND REVENUES</b>					
MISCELLANEOUS REVENUE					
402 000 000 361 11 00 00	Investment Interest	8,798.63	11,972.93	10,000.00	83.52
	TOTAL MISCELLANEOUS REVENUE	8,798.63	11,972.93	10,000.00	
	TOTAL ACTUAL REVENUE	8,798.63	11,972.93	10,000.00	
NON REVENUES					
402 000 000 382 20 00 05	'05 Water/Sewer Rev Bonds	832,305.00	.00	.00	.00
	TOTAL NON REVENUES	832,305.00	.00	.00	
OTHER FINANCING SOURCES					
402 000 000 397 34 94 04	Transfer-In: Water 401	54,000.00	14,000.00	.00	.00
402 000 000 397 43 95 16	Space/Facilities Leases	900.00	900.00	.00	.00
	TOTAL OTHER FIN SOURCES	54,900.00	14,900.00	.00	
	<b>TOTAL REVENUES</b>	<b>896,003.63</b>	<b>26,872.93</b>	<b>10,000.00</b>	
<b>WATER CAPITAL REPLACEMENT FUND USES</b>					
<b>WATER CAPITAL REPLACEMENT FUND EXPENSES</b>					
402 000 000 534 20 41 01	Prof Svc-Water Comp Plan	360.25	2,848.17	120,000.00	4,213.23
402 000 000 534 20 41 03	Prof Svc-Hydraulic Model Deve	678.72	15,238.14	5,000.00	32.81
402 000 000 534 20 41 04	Prof Svc-Engineering	.00	1,001.11	.00	.00
402 000 000 534 20 41 05	Prof Svc-Civil Design Stndrds	.00	1,322.33	10,000.00	756.24
402 000 000 534 20 41 12	Prof Svc: Financial Strategy	.00	.00	30,000.00	.00
	TOTAL ACTUAL EXPENDITURES	1,038.97	20,409.75	165,000.00	
NON EXPENDITURES					
402 000 000 581 10 99 34	Interfund Loan: 402 to 401	.00	.00	50,000.00	.00
	TOTAL NON EXPENDITURES	.00	.00	50,000.00	
CAPITAL EXPENSES					
402 000 000 594 34 60 04	Meter Replacement Program	712.82	9,733.19	10,000.00	102.74
402 000 000 594 34 60 05	CIP Engineering/Source Measur	548.47	.00	30,000.00	.00
402 000 000 594 34 64 02	Improvement Chlorinator	.00	1,083.03	15,000.00	1,385.00
	SUBTOTAL CAPITAL EXPENSES	1,261.29	10,816.22	55,000.00	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
LOCAL FUNDS PROJECTS (23X.594)					
'05 MAIN REPLACEMENT PROJECT					
402 000 231 511 30 41 00	Publication of Legal Notices	260.80	.00	.00	.00
402 000 231 594 34 31 01	Supplies/Services	13,483.42	139.36	.00	.00
402 000 231 594 34 41 01	Engineering/Design	33,431.69	16,338.90	.00	.00
402 000 231 594 34 41 02	Legal	11,895.72	242.36	.00	.00
402 000 231 594 34 41 03	Construction Svcs (RH)	36,693.36	60,607.52	.00	.00
402 000 231 594 34 41 04	Financial	10,984.20	.00	.00	.00
402 000 231 594 34 41 18	Lab Testing	1,385.90	120.00	.00	.00
402 000 231 594 34 43 01	Mileage	17.82	.00	.00	.00
402 000 231 594 34 63 01	Construction: Contractor	315,763.45	235,353.94	.00	.00
402 000 231 594 34 91 00	Interfund Permitting	400.00	.00	.00	.00
	SUBTOTAL '05 MAIN REPLACEMENT	424,316.36	312,802.08	.00	
SE MAIN REPLACEMENT PROJECT					
402 000 232 511 30 41 00	Publication of Legal Notices	.00	.00	300.00	.00
402 000 232 594 34 41 05	Engineering/Design	.00	.00	7,000.00	.00
402 000 232 594 34 91 00	Interfund Permitting	.00	.00	400.00	.00
	SUBTOTAL SE MAIN REPLACEMENT	.00	.00	7,700.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>426,616.62</b>	<b>344,028.05</b>	<b>277,700.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>SOLID WASTE FUND 403</b>					
<b>SOLID WASTE FUND REVENUES</b>					
TAXES					
403 000 000 316 55 00 00	WA Refuse Excise Tax	12,751.39	2,737.56	.00	.00
	TOTAL TAXES	12,751.39	2,737.56	.00	
CHARGES FOR SERVICES					
403 000 000 343 70 00 00	Garbage Collection Charges	347,974.20	71,947.18	.00	.00
403 000 000 343 70 02 00	Yard Waste - Curbside	18,099.82	3,993.79	.00	.00
403 000 000 343 71 00 00	Dumpster Rental Fee	5,129.75	1,094.90	.00	.00
	TOTAL CHARGES FOR SERVICES	371,203.77	77,035.87	.00	
MISCELLANEOUS REVENUE					
403 000 000 361 11 00 00	Investment Interest	1,303.19	3,244.16	.00	.00
403 000 000 361 51 00 00	Late Charges	1,404.24	551.15	.00	.00
	TOTAL MISCELLANEOUS REVENUE	2,707.43	3,795.31	.00	
	TOTAL ACTUAL REVENUE	386,662.59	83,568.74	.00	
OTHER FINANCING SOURCES					
SPECIAL RECYCLING COLLECT EVENT					
403 000 401 337 07 02 00	KC LHWMP - SRCE Grant	8,089.92	5,267.22	.00	.00
403 000 401 337 07 03 00	KC WR/R - SRCE Grant	11,445.92	3,722.00	.00	.00
403 000 401 343 70 03 00	Spring Cleanup - SRCE Fees	3,480.00	3,345.90	.00	.00
	SUBTOTAL SRCE RECYCLING EVENT	23,015.84	12,335.12	.00	
	<b>TOTAL REVENUES</b>	<b>409,678.43</b>	<b>95,903.86</b>	<b>.00</b>	
<b>SOLID WASTE FUND USES</b>					
<b>SOLID WASTE FUND EXPENDITURES</b>					
403 000 000 519 90 49 01	Refunds of Solid Waste Fees	262.37	585.58	.00	.00
403 000 000 537 10 10 00	Salaries & Wages	17,732.79	.00	.00	.00
403 000 000 537 10 20 00	Payroll Taxes & Benefits	6,978.21	.00	.00	.00
403 000 000 537 10 20 01	Union Boot/Clothing Allowance	9.95	.00	.00	.00
403 000 000 537 10 31 00	Office & Operating Supplies	768.19	.00	.00	.00
403 000 000 537 10 41 00	Professional Services	10,271.74	.00	.00	.00
403 000 000 537 10 41 03	Prof Srvcs: Software	551.88	.00	.00	.00
403 000 000 537 10 42 01	Postage	1,436.36	450.75	.00	.00
403 000 000 537 10 42 02	Telephone	1,055.26	.00	.00	.00
403 000 000 537 10 45 01	Equipment Lease	648.28	176.08	.00	.00
403 000 000 537 10 53 00	Excise Taxes (WA State)	11,286.61	7,847.33	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
403 000 000 537 10 53 01	Property Tax	20.39	12.49	.00	.00
	TOTAL SOLID WASTE ADMIN	51,022.03	9,072.23	.00	
403 000 000 537 40 43 00	Travel	25.92	.00	.00	.00
403 000 000 537 40 43 01	Mileage	31.18	.00	.00	.00
	TOTAL TRAINING & MAINTENANCE	57.10	.00	.00	
403 000 000 537 60 41 00	Residential Collection	109,895.29	44.02	.00	.00
403 000 000 537 60 41 02	Recycling - Curb side	29,782.16	.00	.00	.00
403 000 000 537 60 47 00	Commercial Collection	152,027.33	2,278.28	.00	.00
403 000 000 537 60 51 00	Hh Haz Waste Disposal (KC Fin	7,023.48	1,755.87	.00	.00
	TOTAL CONTRACTED OPERATIONS	298,728.26	4,078.17	.00	
403 000 000 537 80 10 00	Salaries & Wages	2,014.56	.00	.00	.00
403 000 000 537 80 20 00	Payroll Taxes & Benefits	661.21	.00	.00	.00
403 000 000 537 80 32 00	Fuel	5.50	.00	.00	.00
	TOTAL OPERATIONS - GENERAL	2,681.27	.00	.00	
	TOTAL ACTUAL EXPENDITURES	352,488.66	13,150.40	.00	
	NON EXPENDITURES				
	OTHER FINANCING USES				
403 000 000 597 18 94 07	Transfer-Out: Equipment 107	2,000.00	.00	.00	.00
403 000 000 597 19 99 13	Transfer-Out: Gen Fund 001	36,000.00	6,000.00	.00	.00
403 000 000 597 37 94 20	Transfer Out: to 406	.00	100,000.00	.00	.00
	TOTAL OPERATING TRANSFERS OUT	38,000.00	106,000.00	.00	
	TOTAL OTHER FIN USES	38,000.00	106,000.00	.00	
	SPECIAL RECYCLING EVENT (SRCE)				
403 000 401 537 24 49 00	SRCE Event	16,094.96	8,200.00	.00	.00
403 000 401 537 90 10 01	Salaries & Wages	1,516.77	716.25	.00	.00
403 000 401 537 90 20 01	Payroll Taxes & Benefits	234.88	124.83	.00	.00
	<b>TOTAL APPROPRIATED USES</b>	<b>408,335.27</b>	<b>128,191.49</b>	<b>.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>WATER REVENUE BOND REDEMPTION FUND 404</b>					
<b>WATER REVENUE BOND REDEPTION FUND REVENUES</b>					
404 000 000 361 11 00 00	Investment Interest	52.19	83.10	75.00	90.25
	TOTAL ACTUAL REVENUE	52.19	83.10	75.00	
OTHER FINANCING SOURCES					
404 000 000 397 89 99 05	Transfer-In: Water/Sewer 401	61,674.00	63,225.00	60,905.00	96.33
404 000 000 397 89 99 17	Trnsfr In: from 401 '05 Bonds	.00	70,611.00	68,283.00	96.70
	TOTAL OTHER FIN SOURCES	61,674.00	133,836.00	129,188.00	
	<b>TOTAL REVENUES</b>	<b>61,726.19</b>	<b>133,919.10</b>	<b>129,263.00</b>	
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<b>WATER REVENUE BOND REDEMPTION FUND USES</b>					
<b>WATER REVENUE BOND REDEMPTION FUND EXPENDITURES</b>					
OTHER FINANCING USES					
404 000 000 591 34 72 00	Principal - 1999 Water Bonds	45,000.00	50,000.00	50,000.00	100.00
404 000 000 591 34 72 05	Principal - 2005 Wtr/Swr Bond	.00	25,000.00	30,000.00	120.00
404 000 000 592 34 83 00	Interest - 1999 Water Bonds	15,325.00	13,255.00	10,905.00	82.27
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	.00	45,610.86	38,283.00	83.93
404 000 000 592 34 89 05	Annual Administrative Fee	.00	601.75	301.75	50.15
	TOTAL DEBT SERVICE	60,628.50	134,771.11	129,793.25	
	<b>TOTAL APPROPRIATED USES</b>	<b>60,628.50</b>	<b>134,771.11</b>	<b>129,793.25</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>WATER REVENUE BOND RESERVE FUND 405</b>					
<b>WATER REVENUE BOND RESERVE FUND REVENUES</b>					
	MISCELLANEOUS REVENUE				
405 000 000 361 11 00 00	Investment Interest	1,746.34	3,964.58	2,000.00	50.45
	TOTAL MISCELLANEOUS REVENUE	1,746.34	3,964.58	2,000.00	
	TOTAL ACTUAL REVENUE	1,746.34	3,964.58	2,000.00	
405 000 000 382 20 00 05	'05 Water/Sewer Rev Bonds	52,845.00	.00	.00	.00
	TOTAL NON REVENUES	52,845.00	.00	.00	
	OTHER FINANCING SOURCES				
405 000 000 397 89 99 08	Transfer-In: Water/Sewer 401	5,985.00	.00	6,111.00	.00
	TOTAL OTHER FIN SOURCES	5,985.00	.00	6,111.00	
	<b>TOTAL REVENUES</b>	<b>60,576.34</b>	<b>3,964.58</b>	<b>8,111.00</b>	
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<b>WATER REVENUE BOND RESERVE FUND USES</b>					
	TOTAL APPROPRIATED USES	.00	.00	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>LANDFILL FINANCIAL ASSURANCE ACCOUNT FUND 406</b>					
<b>LANDFILL FINANCIAL ASSURANCE FUND REVENUES</b>					
CHARGES FOR SERVICES					
406 000 000 343 91 00 00	Dump Closure Fin. Assur. Fee	41,872.12	45,044.02	43,000.00	95.46
	TOTAL CHARGES FOR SERVICES	41,872.12	45,044.02	43,000.00	
MISCELLANEOUS REVENUE					
406 000 000 361 11 00 00	Investment Interest	5,254.15	7,230.68	7,000.00	96.81
	TOTAL ACTUAL REVENUE	47,126.27	52,274.70	50,000.00	
NON REVENUES					
406 000 000 397 37 94 20	Transfer In: from 403	.00	100,000.00	.00	.00
	TOTAL OTHER FIN SOURCES	.00	100,000.00	.00	
	<b>TOTAL REVENUES</b>	<b>47,126.27</b>	<b>152,274.70</b>	<b>50,000.00</b>	
<b>LANDFILL FINANCIAL ASSURANCE FUND EXPENSES</b>					
<b>LANDFILL FINANCIAL ASSURANCE FUND EXPENDITURES</b>					
406 000 000 537 30 10 00	Salaries & Wages	.00	539.36	492.27	91.27
406 000 000 537 30 20 00	Payroll Taxes & Benefits	.00	184.81	214.63	116.14
406 000 000 537 30 41 01	Prof Svcs-Project Management	2,000.00	82,875.13	.00	.00
406 000 000 537 30 41 02	Prof Svcs-Legal	1,878.26	727.65	.00	.00
406 000 000 537 30 41 03	Prof Svcs-Construction Mgmt	.00	40,560.04	.00	.00
406 000 000 537 30 41 10	Prof Svcs - Design	.00	.00	57,192.00	.00
406 000 000 537 30 42 01	Postage	.00	168.84	.00	.00
406 000 000 537 30 46 00	Liability Insurance	.00	303.80	292.62	96.32
406 000 000 537 30 48 00	Repairs & Maintenance	228.85	.00	.00	.00
406 000 000 537 30 51 00	Post Closure Prof Services	2,956.80	495.08	.00	.00
406 000 000 537 30 52 00	Closed Landfill Fee (DOH)	5,033.00	7,964.36	6,000.00	75.34
406 000 000 537 30 61 01	Groundwater Wells Replace - 0	27,208.19	.00	.00	.00
406 000 000 537 30 61 02	Easement Acquistion	.00	.00	10,000.00	.00
406 000 000 537 30 61 03	Land Purchase - City Portion	.00	.00	16,882.00	.00
406 000 000 537 30 61 04	Construction (Contractor)	.00	.00	103,800.00	.00
	TOTAL ACTUAL EXPENDITURES	39,305.10	133,819.07	194,873.52	
NON EXPENDITURES					
OTHER FINANCING USES					
406 000 000 597 19 99 14	Transfer-Out: Gen Fund 001	4,200.00	.00	.00	.00
	TOTAL OTHER FIN USES	4,200.00	.00	.00	
	<b>TOTAL APPROPRIATED USES</b>	<b>43,505.10</b>	<b>133,819.07</b>	<b>194,873.52</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
<b>SEWER CAPITAL PROJECT FUND 407</b>					
<b>SEWER CAPITAL PROJECT FUND REVENUES</b>					
INDIRECT FEDERAL GRANTS					
407 000 000 333 14 01 00	Comm Dev Block Grant - 2004	.00	.00	330,000.00	.00
407 000 000 333 66 61 01	STAG FY2001	.00	82,300.00	.00	.00
407 000 000 333 66 61 02	STAG FY2004	.00	188,087.56	143,680.00	76.39
407 000 000 333 66 61 03	STAG FY2006	.00	449,874.74	608,100.00	135.17
	SUBTOTAL INDIRECT FED GRANTS	.00	720,262.30	1,081,780.00	
STATE GRANTS					
407 000 000 334 03 11 00	DOE Grant	.00	1,375,247.98	2,711,474.00	197.16
407 000 000 334 04 21 00	CTED 2.0M Legislative Grant	.00	877,910.22	518,862.00	59.10
407 000 000 334 04 22 00	DOE 1.5M Legislative Grant	.00	.00	657,245.00	.00
	SUBTOTAL STATE GRANTS	.00	2,253,158.20	3,887,581.00	
CHARGES FOR SERVICES					
407 000 000 343 40 00 01	Sewer Development Surcharge	85,874.94	77,877.52	90,000.00	115.57
	SUBTOTAL CHARGERS FOR SERVICES	85,874.94	77,877.52	90,000.00	
MISCELLANEOUS REVENUES					
407 000 000 361 11 00 00	Interest Earnings	3,695.27	17,719.94	5,800.00	32.73
407 000 000 361 51 00 01	Late Payment Penalty	.00	853.93	.00	.00
407 000 000 362 50 01 00	KC Lease of Upstairs Space	.00	5,110.00	12,264.00	240.00
	SUBTOTAL MISCELLANEOUS REVENUE	3,695.27	23,683.87	18,064.00	
NONREVENUES					
PROCEEDS OF LONG-TERM DEBT					
407 000 000 389 35 51 01	KC Citizen Pre-Payments	18,000.00	454,943.15	1,205,532.00	264.99
407 000 000 397 35 94 18	Transfer-In: Capital Imp. 30	50,000.00	85,000.00	.00	.00
407 000 211 369 90 01 00	PWTF '03 Loan KC Permit Refun	.00	6,780.07	.00	.00
407 000 212 382 80 02 01	PWTF Construction Loan 2004	.00	1,406,325.00	.00	.00
407 000 213 382 80 02 02	PWTF Construction Loan 2005	1,968,615.00	245,947.50	2,484,508.00	1,010.18
407 000 214 382 80 01 00	DOE Loan 2006	.00	1,383,271.78	2,917,720.00	210.93
	SUBTOTAL PROCEEDS OF LT DEBT	2,036,615.00	3,582,267.50	6,607,760.00	
	<b>TOTAL REVENUES</b>	<b>2,126,185.21</b>	<b>6,589,249.39</b>	<b>11,685,185.00</b>	
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<b>SEWER CAPITAL PROJECT FUND USES</b>					
<b>SEWER CAPITAL PROJECT FUND EXPENDITURES</b>					
REDEMPTION OF LONG TERM DEBT					
407 000 000 582 35 70 01	PWTF Precon Loan 03 - Princip	42,523.03	38,833.82	39,000.00	100.43

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
407 000 000 582 35 70 02	PWTF Const Loan 04 - Principa	.00	59,213.68	59,300.00	100.15
407 000 000 582 35 70 03	PWTF Const Loan 05 - Principa	.00	.00	165,000.00	.00
407 000 000 582 35 80 01	PWTF Precon Loan 03 - Interes	.00	3,495.04	3,400.00	97.28
407 000 000 582 35 80 02	PWTF Const Loan 04 - Interest	6,578.48	5,625.30	5,500.00	97.77
407 000 000 582 35 80 03	PWTF Const Loan 05 - Interest	.00	9,320.54	16,500.00	177.03
	SUBTOTAL REDEMPTION OF LT DEBT	49,101.51	116,488.38	288,700.00	
407 000 000 589 35 51 01	KC Citizen Pre-Pay Remittance	.00	.00	1,231,000.00	.00
	SUBTOTAL NONEXPENDITURES (58x)	49,101.51	116,488.38	1,519,700.00	
	TRANSFERS-OUT				
407 000 000 597 35 94 18	Ammend 2006 Trnsfr In From 30	.00	68,000.00	.00	.00
	SUBTOTAL TRANSFERS-OUT (597)	.00	68,000.00	.00	
	SEWER PROJECT LOCAL EXPENSES				
407 000 201 535 10 31 00	Office Supplies	.00	720.99	.00	.00
407 000 201 535 10 42 02	Postage	165.00	3,188.93	.00	.00
407 000 201 535 10 47 02	Utilities: Sewer Proj Mgmt Of	.00	1,811.97	.00	.00
407 000 201 535 10 48 01	Proj Mgmt Office Equip/R&M	.00	8,395.89	.00	.00
407 000 201 535 10 64 01	Computer Software	546.67	.00	.00	.00
407 000 201 594 35 31 00	Office Supplies	18.63	357.15	.00	.00
407 000 201 594 35 31 01	Operating Supplies	.00	610.65	.00	.00
407 000 201 594 35 41 02	Prof Svc: Legal Counsel	.00	51,561.64	.00	.00
407 000 201 594 35 41 03	Prof Svc: Project Mgmt	.00	19,914.28	.00	.00
407 000 201 594 35 41 04	Prof Svc: Engineering/Plannin	77,470.98	6,579.78	.00	.00
407 000 201 594 35 41 08	Prof Svc: Coord w/KC on Facil	27,837.79	10,850.00	.00	.00
407 000 201 594 35 41 12	Prof Svc: Financial Services	.00	28,302.89	28,500.00	100.70
407 000 201 594 35 41 13	Prof Svc: Funding Application	23,707.06	65,081.07	.00	.00
407 000 201 594 35 41 20	Office Space Rehab Mgmt -Vani	.00	5,963.52	.00	.00
407 000 201 594 35 41 99	REHAB SEWER CONSTR MGMT SPACE	.00	30,792.03	.00	.00
407 000 201 594 35 48 01	Vac Station Lifetime O & M	.00	4,340.51	.00	.00
407 000 201 594 35 63 05	Sales Tax Paid on Contracts	.00	49,148.68	.00	.00
407 000 201 594 35 63 06	Construction Signage (KC)	.00	747.36	.00	.00
407 000 201 594 35 64 01	Spare Parts - Vacuum Truck	.00	.00	40,000.00	.00
407 000 201 594 35 91 00	Interfund Permitting	.00	625.00	.00	.00
	SUBTOTAL SEWER LOCAL EXPENSE	129,746.13	288,992.34	68,500.00	
	PWTF PRECONSTRUCTION LOAN 2003				
407 000 211 511 30 41 00	Pre-Con Legal Notices	249.60	.00	.00	.00
407 000 211 594 35 10 00	Salaries & Wages	9,773.40	.00	.00	.00
407 000 211 594 35 20 00	Payroll Taxes & Benefits	3,875.88	.00	.00	.00
407 000 211 594 35 41 02	Prof Svc: Legal Counsel	10,702.72	.00	.00	.00
407 000 211 594 35 41 03	Prof Svc: Aerial/Ground Surve	8,333.20	.00	.00	.00
407 000 211 594 35 41 04	Prof Svc: Engineering/Plannin	6,661.43	.00	.00	.00
407 000 211 594 35 41 05	Prof Svc: Engineering Design	10,000.00	.00	.00	.00
407 000 211 594 35 41 06	Prof Svc: Easement Prep/Coord	57,510.38	.00	.00	.00
407 000 211 594 35 41 07	Prof Svc: Eng. Permitting	69,303.05	.00	.00	.00
407 000 211 594 35 41 08	Prof Svc: Coord w/KC on Facil	1,927.09	.00	.00	.00
407 000 211 594 35 41 09	Prof Svc: DOE Facility Plan	3,464.71	.00	.00	.00
407 000 211 594 35 41 10	Prof Svc: Res Visits/Data Col	574.79	.00	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
407 000 211 594 35 41 12	Prof Svc: Financial Services	24,808.52	266.25	.00	.00
407 000 211 594 35 41 13	Prof Svc: Funding Application	61,199.90	896.45	.00	.00
407 000 211 594 35 41 14	Prof Svc: Public Involvement	8,049.21	1,176.60	.00	.00
407 000 211 594 35 41 15	Prof Svc: Environment Studies	371.26	.00	.00	.00
407 000 211 594 35 41 17	Prof Svc: Loan/Grant Tracking	6,320.50	.00	.00	.00
407 000 211 594 35 42 01	Postage	689.26	.00	.00	.00
407 000 211 594 35 51 02	Permitting: Conveyance Fees/K	17,213.11	.00	.00	.00
407 000 211 594 35 91 00	Interfund Permitting	400.00	2,297.00	.00	.00
	SUBTOTAL PWTF LOAN 2003	301,428.01	4,636.30	.00	
	PWTF CONSTRUCTION LOAN 2004				
407 000 212 594 35 41 02	Prof Svc: Legal Counsel	7,098.48	465.00	.00	.00
407 000 212 594 35 41 08	Prof Svc: Coord w/KC on Faci	1,740.13	1,280.43	.00	.00
407 000 212 594 35 41 12	Prof Svc: Financial Consul	13,074.02	.00	.00	.00
407 000 212 594 35 41 14	Prof Svc: Public Involvement	27,601.11	.00	.00	.00
407 000 212 594 35 41 17	Prof Svc: Loan/Grant Tracking	2,404.66	931.00	.00	.00
407 000 212 594 35 44 00	Advertising/Notices	400.00	.00	.00	.00
	SUBTOTAL PWTF LOAN 2004	52,318.40	2,676.43	.00	
	PWTF CONSTRUCTION LOAN 2005				
407 000 213 594 34 10 00	Salaries & Wages (PWTF05)	542.97	.00	.00	.00
407 000 213 594 34 20 00	Payroll Taxes & Bens (PWTF05)	215.31	.00	.00	.00
407 000 213 594 34 41 02	Prof Svc: Legal Counsel	432.50	.00	.00	.00
407 000 213 594 34 63 01	Water Main Replc/Relo (PWTF05)	13,631.61	.00	.00	.00
407 000 213 594 35 41 03	Prof Svc: Ground Survey	3,072.01	200.81	.00	.00
407 000 213 594 35 41 04	Prof Svc: Engrng/Side Sewers	.00	17,790.41	103,222.00	580.21
407 000 213 594 35 41 05	Prof Svc: Engineering Design	248,355.06	52,163.26	36,000.00	69.01
407 000 213 594 35 41 06	Prof Svc: Easement Prep/Coord	20,017.50	31,061.24	.00	.00
407 000 213 594 35 41 08	Prof Svc: K/C Coordination	.00	.00	2,450.00	.00
407 000 213 594 35 41 16	Prof Svc: Archaeology	22,539.81	6,845.54	.00	.00
407 000 213 594 35 41 17	Prof Svc: Loan/Grant Tracking	1,282.20	1,078.00	.00	.00
407 000 213 594 35 41 20	Prof Svc: VANIR Bid Marketing	.00	2,799.35	.00	.00
407 000 213 594 35 41 22	Prof Svc: Collect C/O Mgmt	.00	3,099.93	.00	.00
407 000 213 594 35 49 07	Permits	.00	355.41	1,470.00	413.61
407 000 213 594 35 63 02	Sewer Construction: Srvcs KC	.00	.00	2,347,000.00	.00
407 000 213 594 35 63 03	Side Sewer Construction	.00	.00	320,000.00	.00
407 000 213 594 35 63 05	Contract C/O: Collect System	.00	30,617.58	.00	.00
	SUBTOTAL PWTF LOAN 2005	310,088.97	146,011.53	2,810,142.00	
	DOE SRF LOAN #L0700002				
407 000 214 594 35 41 02	Prof Svc: Engineering/Plannin	.00	6,342.97	.00	.00
407 000 214 594 35 41 03	Prof Svc: Collect Cnstrct (RH	.00	68,000.71	.00	.00
407 000 214 594 35 41 04	Prof Svc: Vacuum Const Mgmt-R	.00	7,024.35	37,750.00	537.42
407 000 214 594 35 41 12	Prof Svc: Financial Services	.00	6,781.86	11,324.00	166.97
407 000 214 594 35 41 14	Prof Svc: Public Involvement	.00	28,995.60	44,425.00	153.21
407 000 214 594 35 41 16	Prof Svc: Archaeology	.00	6,796.13	30,942.00	455.29
407 000 214 594 35 41 18	Prof Svc: Collect Const Mgmt	.00	103,854.01	328,400.00	316.21
407 000 214 594 35 41 19	Prof Svc: Vac Syst Const Mgmt	.00	30,635.73	75,400.00	246.12
407 000 214 594 35 41 21	Prof Svc: Proj Administration	.00	3,312.09	.00	.00
407 000 214 594 35 41 22	Prof Svc: Collect C/O Mgmt	.00	13,651.08	.00	.00
407 000 214 594 35 49 07	Permits	.00	1,093.75	4,530.00	414.17

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
407 000 214 594 35 63 01	Collect Sys Constr Contractor	.00	1,536,850.54	1,959,682.00	127.51
407 000 214 594 35 63 02	Vac Stat Construct Contractor	.00	127,620.01	190,000.00	148.88
407 000 214 594 35 63 03	Side Sewer Construction	.00	.00	178,750.00	.00
407 000 214 594 35 63 05	Contract C/O: Collect System	.00	3,199.05	.00	.00
	SUBTOTAL DOE SRF LOAN L0700002	.00	1,944,157.88	2,861,203.00	
	STAG GRANT FY2001				
407 000 221 535 20 41 01	Prof Svc: Sewer Comp Plan	3,735.34	.00	.00	.00
407 000 221 594 35 41 09	Prof Svc: DOE Facility Plan	10,351.26	.00	.00	.00
	SUBTOTAL STAG GRANT FY2001	14,086.60	.00	.00	
	STAG GRANT FY2004				
407 000 222 594 35 41 07	Prof Svc: Permitting (RH)	.00	1,101.35	.00	.00
407 000 222 594 35 41 17	Prof Svc: App/Grant Tracking	641.00	.00	.00	.00
407 000 222 594 35 63 01	Sewer Construction: Contracto	.00	197,798.78	98,640.00	49.87
	SUBTOTAL STAG GRANT FY2004	641.00	198,900.13	98,640.00	
	CDBG GRANT 2004				
407 000 223 594 35 63 01	Sewer Construction: Contracto	.00	.00	500,000.00	.00
	SUBTOTAL CDBG GRANT 2004	.00	.00	500,000.00	
	STAG GRANT FY2006				
407 000 224 594 35 63 01	Collect Sys Constr Contractor	.00	443,361.48	260,600.00	58.78
	SUBTOTAL STAG GRANT FY2006	.00	443,361.48	260,600.00	
	CTED \$2.0 GRANT #S07-76104-898				
407 000 241 594 35 10 00	City Staff Time	.00	.00	12,500.00	.00
407 000 241 594 35 41 01	Prof Svc: Collect Cnstrct (RH)	.00	40,406.96	.00	.00
407 000 241 594 35 41 03	Vac Station Const Svc - RH	.00	37,944.47	.00	.00
407 000 241 594 35 41 04	Prof Svc: Engineering/Plannin	.00	110,136.74	12,250.00	11.12
407 000 241 594 35 41 05	Prof Svc: Engineering Design	.00	82,171.46	.00	.00
407 000 241 594 35 41 07	Prof Svc: Permitting	.00	12,892.77	.00	.00
407 000 241 594 35 41 08	Prof Svc: Coord w/ King Count	.00	13,086.97	.00	.00
407 000 241 594 35 41 12	Prof Svc: Financial Services	.00	416.50	15,000.00	3,601.44
407 000 241 594 35 41 14	Prof Svc: Public Involvement	.00	116,096.98	15,925.00	13.72
407 000 241 594 35 41 16	Prof Svc: Archaeology	.00	16,623.94	25,000.00	150.39
407 000 241 594 35 41 17	Prof Svc: Loan/Grant Tracking	305.26	2,156.00	.00	.00
407 000 241 594 35 41 18	Prof Svc: Collect Const Mgmt	.00	69,235.55	43,904.00	63.41
407 000 241 594 35 41 19	Prof Svc: Vac Syst Const Mgmt	.00	49,678.26	43,000.00	86.56
407 000 241 594 35 41 21	Prof Svc: Proj Administration	.00	12,498.07	.00	.00
407 000 241 594 35 61 01	Coll Sys: Easement Acquisit'n	.00	28,944.38	.00	.00
407 000 241 594 35 63 01	Sewer Construction: Contracto	.00	347,192.73	267,900.00	77.16
407 000 241 594 35 63 02	Vac Stat Construct Contractor	.00	254,749.92	237,909.00	93.39
407 000 241 594 35 63 04	Construction Costs - Other	.00	2,575.00	.00	.00
407 000 241 594 35 63 07	Construction Site Preparation	.00	1,409.20	.00	.00
	SUBTOTAL CTED \$2.0 GRANT	305.26	1,198,215.90	673,388.00	
	DOE CCWF GRANT #G0700050				
407 000 242 594 35 10 00	City Staff Time	.00	.00	15,050.00	.00
407 000 242 594 35 41 01	Prof Svc: Side Sewer Engineer	.00	428.54	.00	.00

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	07/06 % CHANGE
407 000 242 594 35 41 02	Prof Svc: Engineering/Plannin	.00	6,342.97	.00	.00
407 000 242 594 35 41 03	DOE GRANT CONSTRUCTION SVC - R	.00	79,846.39	.00	.00
407 000 242 594 35 41 04	Prof Svc: Vac. Constr Mgmt-RH	.00	6,934.12	37,750.00	544.41
407 000 242 594 35 41 12	Prof Svc: Financial Services	.00	3,133.11	11,324.00	361.43
407 000 242 594 35 41 14	Prof Svc: Public Involvement	.00	28,995.60	44,425.00	153.21
407 000 242 594 35 41 16	Prof Svc: Archaeology	.00	6,796.13	30,942.00	455.29
407 000 242 594 35 41 18	Prof Svc: Collect Const Mgmt	.00	103,960.40	328,400.00	315.89
407 000 242 594 35 41 19	Prof Svc: Vac Syst Const Mgmt	.00	30,672.81	75,400.00	245.82
407 000 242 594 35 41 21	Prof Svc: Proj Administration	.00	3,312.09	.00	.00
407 000 242 594 35 41 23	Prof Svc: Side Swr Desgn/Admi	.00	.00	30,000.00	.00
407 000 242 594 35 41 24	Prof Svc: O&M Manual	.00	.00	13,200.00	.00
407 000 242 594 35 41 25	Prof Svc: Side Sewer Ordinanc	.00	.00	7,600.00	.00
407 000 242 594 35 63 01	Collect Sys Constr Contractor	.00	1,573,010.37	1,959,682.00	124.58
407 000 242 594 35 63 02	Vac Stat Construct Contractor	.00	126,737.80	187,700.00	148.10
407 000 242 594 35 63 03	Side Sewer Construction	.00	.00	242,500.00	.00
407 000 242 594 35 64 01	Spare Parts - Vacuum Truck	.00	.00	7,600.00	.00
	<b>SUBTOTAL DOE CCWF GRANT</b>	<b>.00</b>	<b>1,970,170.33</b>	<b>2,991,573.00</b>	
DOE CCWF PROVISIO GRNT G0700049					
407 000 243 594 35 41 02	Prof Svc: Legal Counsel	.00	10,673.00	.00	.00
407 000 243 594 35 41 12	Prof Svc: Financial Services	.00	5,659.64	.00	.00
407 000 243 594 35 41 16	Prof Svc: Archaeology	.00	4,530.79	.00	.00
407 000 243 594 35 41 23	Prof Svc: SideSewer Desgn/Adm	.00	2,994.60	.00	.00
407 000 243 594 35 63 01	Collect Sys Constr Contractor	.00	.00	98,640.00	.00
	<b>SUBTOTAL DOE CCWF PROVISIO GRNT</b>	<b>.00</b>	<b>23,858.03</b>	<b>98,640.00</b>	
	<b>TOTAL APPROPRIATED USES</b>	<b>857,705.88</b>	<b>6,337,468.73</b>	<b>11,882,386.00</b>	

ACCOUNT NUMBER	DESCRIPTION	2005 ACTUAL	2006 ACTUAL	AMENDED 2007 BUDGET	07/06 % CHANGE
<b>CEMETERY PERPETUAL CARE FUND 601</b>					
<b>CEMETERY PERPETUAL CARE FUND REVENUES</b>					
601 000 000 343 60 06 00	Perpetual Care Surcharge	168.00	1,244.50	1,000.00	80.35
MISCELLANEOUS REVENUE					
601 000 000 361 11 00 00	Investment Interest	1,342.09	2,484.07	1,000.00	40.26
601 000 000 367 11 00 00	Private Donations & Contribs	15.00	.00	15.00	.00
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,525.09</b>	<b>3,728.57</b>	<b>2,015.00</b>	
	<b>TOTAL REVENUES</b>	<b>1,525.09</b>	<b>3,728.57</b>	<b>2,015.00</b>	
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<b>CEMETERY PERPETUAL CARE FUND USES</b>					
<b>CEMETERY PERPETUAL CARE FUND EXPENDITURES</b>					
OTHER FINANCING USES					
601 000 000 597 36 99 18	Transfer-Out: Cemetery 106	.00	650.00	.00	.00
	<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>.00</b>	<b>650.00</b>	<b>.00</b>	
	<b>TOTAL APPROPRIATED USES</b>	<b>.00</b>	<b>650.00</b>	<b>.00</b>	