

# **City of St. Joseph**



## **2005-2006 Fiscal Year Budget**

City Commission

Mary Goff, Mayor  
Robert Judd, Mayor Pro Tem  
Michael Garey, Commissioner  
Chad Mandarin, Commissioner  
Dr. Jeffrey Richards, Commissioner

Submitted by:

Frank Walsh  
City Manager

# City of St. Joseph



2005-2006  
Fiscal Year Budget

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April 29, 2005

Dear Mayor Goff and City Commissioners:

I am pleased to present you with a draft of the City of St. Joseph 2005-2006 Operating Budget. A detailed overview of the budget will be presented to you at the regular City Commission meeting on Monday, May 9, 2005. Please keep in mind that this document is in draft form. The City Commission reserves the right to make any changes to the draft by a simple majority vote. Finance Director Deb Koroch and I will attempt to answer any questions that you may have after you have reviewed the budget.

A summary of all activity, including beginning balance, income, expense, net income and ending balance for each individual fund is included on page 9. We will ask you to approve this summary as our 2005-2006 Fiscal Year Budget. The actual budget detail begins on page 19.

#### **HOW TO READ THE BUDGET**

The left hand column, “**Year End Audited**,” reflects the actual audited amount of revenues or expenditures for fiscal year 2002-2003 and 2003-2004. The “**Amended Budget**” column contains the final amended figures for the current year budget, which will be recommended for approval by the City Commission on May 9, 2005. The “**Proposed Budget**” column represents the recommended budget for fiscal year 2005-2006. These last two columns are subject to your review and modification on May 9, 2005.

#### **SUMMARY REVIEW OF 2004-2005**

Again this year, our current projections, for the 2004-2005 fiscal year are positive. You may recall our original budget projected revenues would exceed expenditures, and thus allow us to transfer \$139,100 to the Capital Project Fund. We are now predicting the actual amount available for transfer to the Capital Project Fund will be \$384,700.

#### **GENERAL FUND 2005-2006**

The 2005-2006 Fiscal Year Budget shows a beginning balance of \$2,384,704. The surplus of \$384,500 is included as a “transfer out to the Capital Project Fund” in the 2005-2006 Proposed Budget, bringing the total expenditures to \$6,558,004. Actual expenses are predicted to be 5.5% higher in the next fiscal year. Higher health insurance premiums (16%) plus an additional pay period (27 versus the normal 26) will add an additional \$215,000 to the amount expended last year. Expenditures in other areas will actually decrease over amounts spent last year. Revenues to the general fund are from three major sources; property taxes (67%); state revenue sharing (16%) and charges for services (13%). Property taxes will be up \$298,000; this represents all of the expected revenue growth. Revenues over expenditures at June 30, 2006 are projected to be

\$248,500. We recommend that total be transferred to the Capital Project Fund in the following year.

### **STREET FUNDS**

The Street Funds include the Major, Local and Street Improvement Funds. The Major and Local funds are primarily operating funds and are funded through Public Act 51 (gas tax) and an annual appropriation from the General Fund. Scheduled street projects are budgeted in the Street Improvement Fund and are shown on page 59, following the Major and Local Street budgets. The Street Funds are in sound financial condition, with the total combined cash balance projected to be \$1.28 million at June 30, 2006. These funds will experience a total net loss of \$584,000 during this period. It will be difficult to sustain the current level of road construction and replacement without an increase in revenue to the Street Improvement Fund.

### **BAND FUND**

Property taxes will generate approximately \$79,000 to the Band Fund. We project a \$2,800 surplus for the fiscal year. This budget includes a 3% increase in stipends for the band director and musicians.

### **COMBINED SEWER OVERFLOW FUND (CSO)**

With the CSO Segment II project winding down, there is only \$97,400 of budgeted expenditures for this year. No additional revenue is expected in 2005-2006. The projected fund balance of \$460,800 will be used for required ongoing project monitoring and small miscellaneous projects.

### **WATER/SEWER INFRASTRUCTURE FUND**

Water/Sewer Infrastructure improvements scheduled for 2005-2006 total \$788,200. These scheduled projects include the completion of Old Lakeshore Road and partial construction of Lake Boulevard. The cash balance at June 30, 2006 is expected to dip to just under \$1 million.

### **SEWER FUND**

The cash balance at June 30, 2004 was \$353,188. We expect the balance at June 30, 2005 to decline slightly lower to \$289,788. The 2005-2006 budget includes a one time \$175,000 expenditure for an upgraded lift station on Upton Drive; leaving a net income of (\$82,200). The budget also includes a significant increase in sewer rates beginning January 2006. This increase will aid in maintaining a fund balance which can withstand these types of Capital Projects without draining our cash reserves.

### **WATER FUND**

The cash balance at June 30, 2004 was \$687,228. We expect the Water Fund cash balance at June 30, 2005 to increase to \$808,902, even with the lower demand for water during the past year. Included in this budget is the cost to participate in a joint effort (with the Army Corp of Engineers) to protect the shoreline near the water plant, as well as, the purchase of a new generator. No other major capital projects for the water plant have been included in this budget.

At this writing, a study, including a facilities assessment and long range capital improvement plan, is set to begin. The study will identify and prioritize major capital projects necessary to maintain the water plant over the next five (5) years. This budget also includes funding for an engineering study to evaluate and recommend the future of the water tower.

### **MOTOR POOL**

The Motor Pool Fund is used to purchase equipment for a number of departments. We attempt to maintain a cash balance of \$200,000 in this fund. The 2004-2005 Amended Budget allocates an additional \$110,000 to purchase a new rubbish truck. We are recommending equipment purchases of \$137,500 in 2005-2006. Details of these items may be found on page 95, following the operating expenditures. If approved, the cash balance at June 30, 2006 will be just under \$300,000. The Motor Pool receives funding from the rentals charged back from each department.

### **CAPITAL PROJECT FUND**

The City Commission has prioritized the Capital Project Projects. Included, on page 80-81 is a listing of those projects and the budget for each. Many of the projects budgeted for 2004-2005 will carry over to 2005-2006. The final debt service payment on the ice arena expansion will come due in 2005-2006. Based on the current list of projects, the fund balance at June 30, 2006 should be \$636,875.

### **PROPOSED TAX LEVY 2005-2006**

The City's 2005 total taxable value is \$337,043,128 less the Renaissance Zone (\$16,764,764) for a total taxable value of \$320,278,364; this compares with \$301,960,962 for 2004. There is \$8,890,948 in new value and \$1.4 million coming from the elimination of the Island Marina Brownfield capture and an inflation adjustment. The Headlee Reduction fraction is .9886 and must be applied to the 2004 maximum authorized millage to get the maximum allowable for 2005. This year the maximum allowable millage rate for city operating purposes is 15.9481 mills.

We are recommending the following millage rates for the 2005 tax levy.

	<b>2004-2005</b>	<b>2005-2006</b>
General	13.200	13.200
Library	0.6800	0.6800
Band	0.2500	0.2500
Rubbish	1.8700	1.7800
CSO Debt	1.2700	1.3600
<b>Total</b>	<b>17.2700</b>	<b>17.2700</b>

### **SUMMARY**

The City of St. Joseph experienced another good year. Department Heads are to be commended for living within their budgets and making reasonable budget requests for the upcoming year. We remain committed to providing a high level of services for our residents even during continual and unyielding health care inflation (16%), and we will work hard to maintain all current services with no increases in local taxes. My personal thanks to John Hodgson and Deb Koroch for their help in compiling the proposed 2005-2006 Fiscal Year Budget. I look forward to the opportunity to present the budget to you on May 9, 2005.

Sincerely,



Frank L. Walsh  
City Manager

Enclosure

## **City of St. Joseph Budget Guidelines**

Good stewardship of public funds requires the establishment of standards of fiscal responsibility; the City of St. Joseph follows the following budget guidelines:

- § The budget shall be balanced by fund.
- § Except for the Capital Project funds, all budgets are for one year and lapse at the end of the fiscal year.
- § Balance by fund is defined as revenues plus Fund Balance must be equal to or greater than expenditures. Fund Balance is normally reserved for approved capital projects or one-time expenditures.
- § The budget will provide for adequate maintenance of capital assets and equipment and for their orderly replacement.
- § The City will maintain a budgetary control system to help it adhere to the budget.
- § Internal Service Funds shall be self-supporting.
- § Enterprise Funds shall be self-supporting, including debt service and capital improvements.
- § Capital Project budgets will be adopted on a project basis at the inception of the project, and are appropriated for the duration of the project.
- § Costs of support services should be allocated to the appropriate users whenever possible and practical.
- § Although not required by state law, internal service and enterprise funds will be budgeted for cost control and administrative purposes.
- § The City will seek to maintain the following reserve funds:

General Fund:	\$2,000,000
Street Funds:	400,000
Inspections Fund:	100,000
Capital Projects Fund	200,000
Sewer Fund	250,000
Water Fund	750,000
Motor Pool Fund	200,000
Self Insurance Fund	800,000

## **Explanation of City of St. Joseph Funds**

The General Fund is the main operating fund of the City. The primary sources of revenue are local property taxes, state revenue sharing, and fees and charges for services. Most all activity expenses of the City are accounted for through the General Fund, which covers a wider range of activities than other funds.

The Cemetery Perpetual Care Fund is used to account for money held by the City for the perpetual care of the cemeteries. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on the investments is expendable fund balance and may only be used for the maintenance of the cemeteries.

The Library Endowment Fund is used to account for money held by the City in trust for the purpose of providing additional funds to the Library solely for the purchase of circulating materials. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on the investments is expendable fund balance and may only be used as stated above.

The Major Street Fund is used to account for the receipt and expenditure of State motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Major Street and highway purposes and State Trunkline maintenance contracts.

The Local Street Fund is used to account for the receipt and expenditure of State motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Local Street and highway purposes and general fund appropriations to this fund.

The Street Improvement Fund is used to account for restricted revenue for the necessary improvements to City streets and highways.

The Cemetery Fund is used to account for revenues and expenditures authorized by the Cemetery Board of Trustees.

The Depot Fund is used to account for the revenues and expenditures collected to maintain and improve the railroad depot.

The Rubbish Fund is used to account for revenue restricted for the purpose of rubbish removal operations.

The Brownfield Redevelopment Fund is used to account for the revenues and expenditures of the authority.

The Public Improvement Fund is used to account for funds, which are set aside to pay for specific improvements. Once money is placed in this fund, it becomes restricted and cannot be used for any other purpose.

The Tax Increment Financing Authority Fund is used to account for the revenues and expenditures of the authority.

The Downtown Development Authority Fund is used to account for the revenues and expenditures of the authority.

The Inspections Fund is used to account for the receipts and expenditures related to operating the enforcing agency. The use of fees generated under this act can only be used for the operations of the enforcing agency.

The Drug Law Enforcement Fund is used to account for property seized in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds must be used to enhance law enforcement efforts.

The Criminal Forfeiture Fund is used to account for property seized in the violation of criminal statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds must be used to enhance law enforcement efforts.

The Justice Training Fund is used to account for earmarked revenue received in the form of State Grants for training purposes only.

The Band Fund is used to account for restricted revenue for operating of the Municipal Band.

The Library Fund is used to account for restricted revenue for the operation of the library. The library board is responsible for budgeting and expending the library funds.

The Debt Service Fund is used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund.

The Capital Project Fund is used to account for the construction of capital assets not funded by the issuance of debt.

The CSO Project Fund is used to account for the construction of the CSO capital assets, which is funded in part by voter approved long-term general obligation debt.

The Water/Sewer Improvement Fund is used to account for the revenue, which has been set aside to pay for improvements to the water and/or sewer infrastructure.

The Sewer Fund is used to record the revenues and expenses of the operation of the sewer system. Capital Assets are recorded within the fund and depreciation is charged.

The Water Fund is used to record the revenues and expenses of the operation of the water system. Capital Assets are recorded within the fund and depreciation is charged.

The Marina Fund is used to record the revenues and expenses for the operation of the City Marina. Capital Assets are recorded within the fund and depreciation is charged.

The Motor Pool Fund is an Internal Service Fund established to provide vehicles and vehicle maintenance to other funds and departments.

The Self Insurance Fund is an Internal Service Fund established to collect revenues from various other funds and provide those funds with unemployment, workers compensation and sick insurance benefits.

The Tax Collection Fund is used to account for tax collections and tax distributions during the tax collection cycle.

The Imprest Payroll Fund is used to account for payroll paid to employees and resources held by the City in a purely custodial capacity. This fund has no revenue or expenditure accounts and is composed only of balance sheet accounts.

The Payroll/Benefit Trust Fund is used to account for monies set aside for the purpose of sick and vacation payouts, unemployment compensation, and worker's compensation insurance.

The Employee Retirement Fund is used to account for the employee pension system.

## Financial Structure

General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
	Major Streets	CSO Bond Issue	Capital Improvements	Sewer Fund	Motor Pool Fund
	Local Streets	SRF Bond Issue	Library Capital Projects	Water Fund	Self Insurance
	Street Improvement		CSO Projects	Marina Fund	Employee Health Ins
	Cemetery		Water/Sewer Improvements		
	Depot				
	Rubbish				
	Brownfield Authority				
	Public Improvements				
	TIFA *				
	DDA *				
	Inspections				
	Drug Forfeiture				
	Criminal Forfeiture				
	Band				
	Library				
	Justice Training				

\* Component Units

**2005-2006 Fiscal Year Budget  
Budget Summary by Fund Type**

Modified Accrual				Accrual		Modified Acc	
General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Component Units	Totals

**Revenue**

Property Taxes	4,365,000	897,900	462,300	-	-	-	38,000	5,763,200
Licenses and Permits	2,600	315,100	-	-	-	-	-	317,700
State Revenues	1,010,000	622,000	-	-	-	-	-	1,632,000
Charges for Services	814,100	418,800	-	550,000	4,221,600	-	-	6,004,500
Fines and Forfeits	107,000	193,700	-	-	-	-	-	300,700
Interest	40,000	28,200	3,500	8,700	19,700	28,300	1,100	129,500
Rent	6,000	19,700	-	-	257,000	632,600	-	915,300
Other Revenues	77,100	135,100	-	230,800	96,200	82,300	-	621,500
Transfers In	-	1,584,700	-	405,204	-	-	-	1,989,904
<b>Total Revenue</b>	<b>6,421,800</b>	<b>4,215,200</b>	<b>465,800</b>	<b>1,194,704</b>	<b>4,594,500</b>	<b>743,200</b>	<b>39,100</b>	<b>17,674,304</b>

**Cash Requirements**

Personnel	4,035,300	1,532,400	-	36,400	1,351,700	102,200	-	7,058,000
Operating Supplies	195,900	136,500	-	-	401,500	200,000	7,500	941,400
Professional and Contract Services	418,400	639,200	-	30,000	839,300	9,100	25,000	1,961,000
Utilities	271,000	70,300	-	-	999,000	-	1,000	1,341,300
Repairs/Maintenance	87,600	68,200	-	-	215,000	65,000	-	435,800
Other Expenses	438,400	360,300	-	125,000	269,600	130,100	-	1,323,400
Debt Service	182,200	123,200	516,000	95,550	-	-	-	916,950
Capital Outlay	20,000	1,600,900	-	81,000	544,700	137,500	-	2,384,100
Transfers Out	909,204	263,200	-	788,200	-	29,300	-	1,989,904
<b>Total Cash Requirements</b>	<b>6,558,004</b>	<b>4,794,200</b>	<b>516,000</b>	<b>1,156,150</b>	<b>4,620,800</b>	<b>673,200</b>	<b>33,500</b>	<b>18,351,854</b>

**2005-2006 Fiscal Year Budget  
Budget Summary by Fund Type**

Modified Accrual				Accrual		Modified Acc	
General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Component Units	Totals

**Revenue**

Property Taxes	4,365,000	897,900	462,300	-	-	-	38,000	5,763,200
Licenses and Permits	2,600	315,100	-	-	-	-	-	317,700
State Revenues	1,010,000	622,000	-	-	-	-	-	1,632,000
Charges for Services	814,100	418,800	-	550,000	4,221,600	-	-	6,004,500
Fines and Forfeits	107,000	193,700	-	-	-	-	-	300,700
Interest	40,000	28,200	3,500	8,700	19,700	28,300	1,100	129,500
Rent	6,000	19,700	-	-	257,000	632,600	-	915,300
Other Revenues	77,100	135,100	-	230,800	96,200	82,300	-	621,500
Transfers In	-	1,584,700	-	405,204	-	-	-	1,989,904
<b>Total Revenue</b>	<b>6,421,800</b>	<b>4,215,200</b>	<b>465,800</b>	<b>1,194,704</b>	<b>4,594,500</b>	<b>743,200</b>	<b>39,100</b>	<b>17,674,304</b>

**Cash Requirements**

Personnel	4,035,300	1,532,400	-	36,400	1,351,700	102,200	-	7,058,000
Operating Supplies	195,900	136,500	-	-	401,500	200,000	7,500	941,400
Professional and Contract	418,400	639,200	-	30,000	839,300	9,100	25,000	1,961,000
Utilities	271,000	70,300	-	-	999,000	-	1,000	1,341,300
Repairs/Maintenance	87,600	68,200	-	-	215,000	65,000	-	435,800
Other Expenses	438,400	360,300	-	125,000	269,600	130,100	-	1,323,400
Debt Service	182,200	123,200	516,000	95,550	-	-	-	916,950
Capital Outlay	20,000	1,600,900	-	81,000	544,700	137,500	-	2,384,100
Transfers Out	909,204	263,200	-	788,200	-	29,300	-	1,989,904
<b>Total Cash Requirements</b>	<b>6,558,004</b>	<b>4,794,200</b>	<b>516,000</b>	<b>1,156,150</b>	<b>4,620,800</b>	<b>673,200</b>	<b>33,500</b>	<b>18,351,854</b>

## Fiscal Year 2005-2006 All Funds

### Revenue

Sources	
Property Taxes	5,763,200
Licenses and Permits	317,700
State/Federal Revenues	1,632,000
Charges for Services	5,975,500
Fines and Forfeits	300,700
Interest	129,500
Rents	915,300
Other Revenues	621,500
Transfers In	1,989,904
<b>Total Revenue</b>	<b>17,645,304</b>

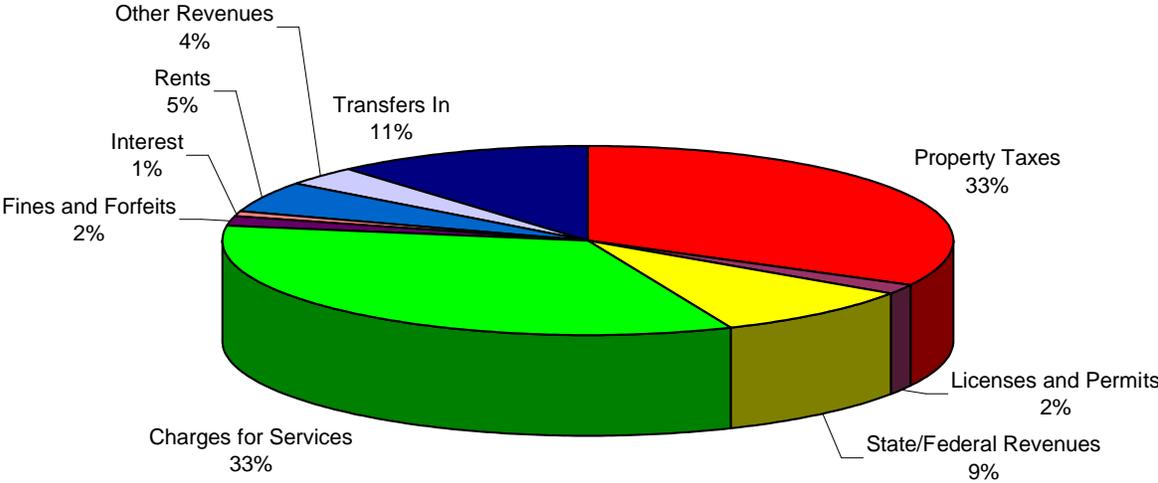
### Cash Requirements

By Expense Type	
Personnel	7,058,000
Operating Supplies	941,400
Professional and Contracted Services	1,961,000
Utilities	1,341,300
Repairs and Maintenance	435,800
Other Expenses	1,323,200
Debt Service	916,950
Capital Outlay	2,384,100
Transfers Out	1,989,904
<b>Total Cash Requirements</b>	<b>18,351,854</b>

By Function	
Legislative	33,700
General Government	1,928,100
Public Safety	3,219,000
Public Works	7,970,800
Health and Welfare	52,000
Economic and Community Development	308,100
Recreation and Culture	1,736,300
Other Functions	220,000
Debt Service	893,950
Transfers Out	1,989,904
<b>Total Cash Requirements</b>	<b>18,351,854</b>

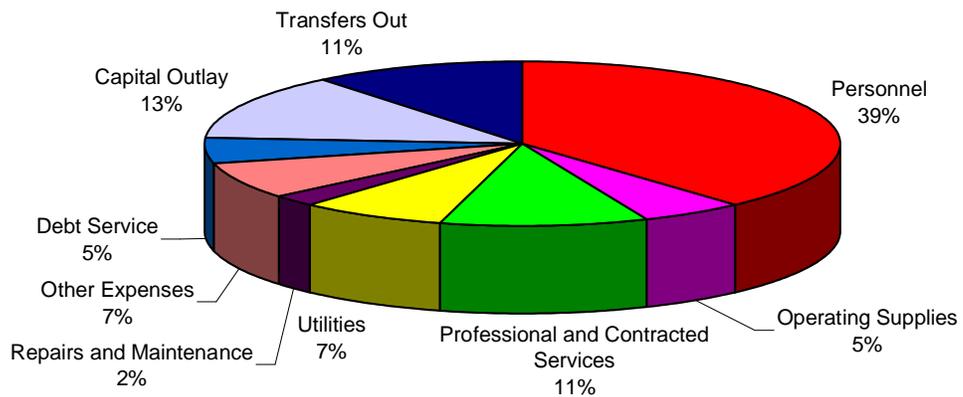
# Revenue by Source All Funds

Total Revenue: \$17,645,304



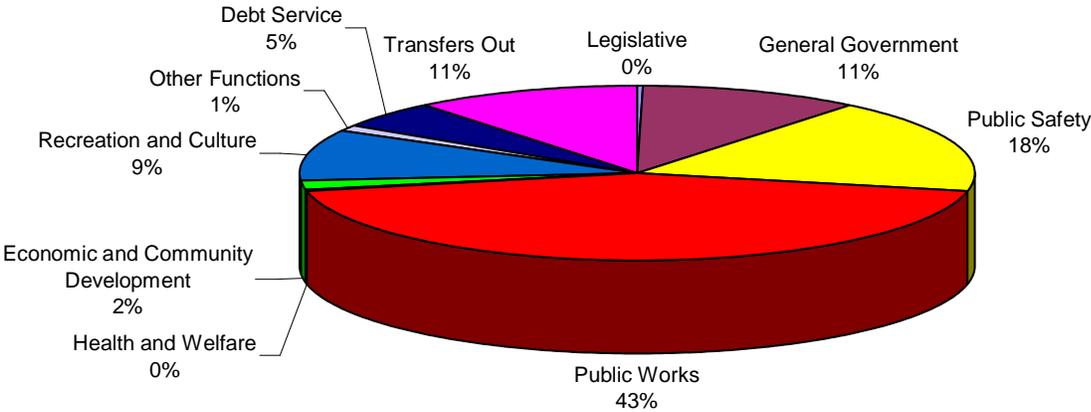
## Cash Requirements by Account Type All Funds

Total Cash Required: \$18,351,854



# Cash Requirement by Function All Funds

Total Cash Required: \$18,351,854



**Budget Summary**  
**Fiscal Year 2005-2006**  
**General Fund**

**Revenue**

<b>Sources</b>	
Property Taxes	4,365,000
Licenses and Permits	2,600
State/Federal Revenues	1,010,000
Charges for Services	814,100
Fines and Forfeits	107,000
Interest	40,000
Rents	6,000
Other Revenues	77,100
Transfers In	-
<b>Total Revenue</b>	<b>6,421,800</b>

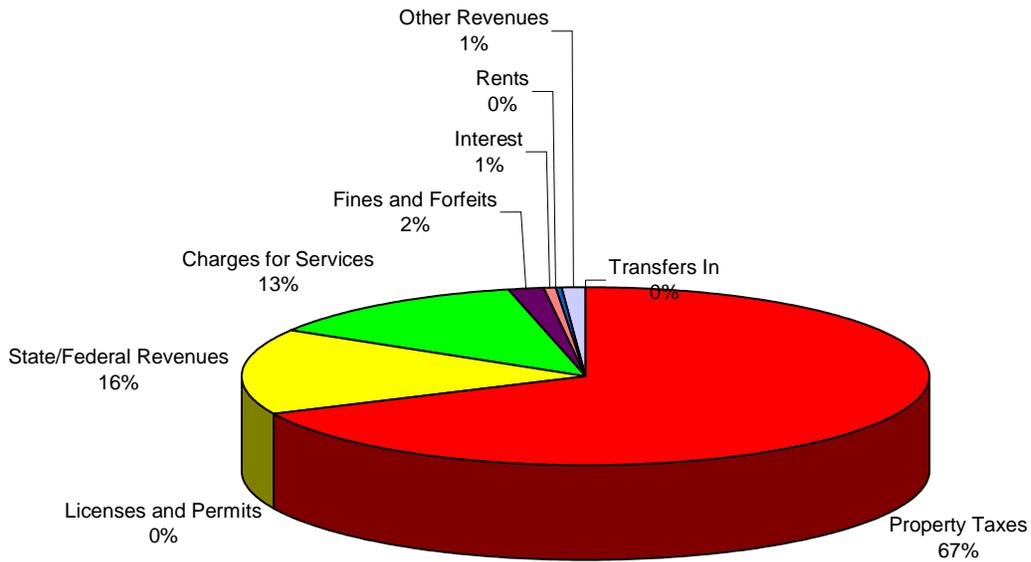
**Expenditures**

<b>By Expense Type</b>	
Personnel	4,035,300
Operating Supplies	195,900
Professional and Contracted Services	418,400
Utilities	271,000
Repairs and Maintenance	87,600
Other Expenses	438,400
Debt Service	182,200
Capital Outlay	20,000
Transfers Out	909,204
<b>Total Cash Requirements</b>	<b>6,558,004</b>

<b>By Function</b>	
Legislative	33,700
General Government	1,055,300
Public Safety	2,879,600
Public Works	355,900
Health and Welfare	52,000
Economic and Community	128,600
Recreation and Culture	741,500
Other Functions	220,000
Debt Service	182,200
Transfers Out	909,204
<b>Total Cash Requirements</b>	<b>6,558,004</b>

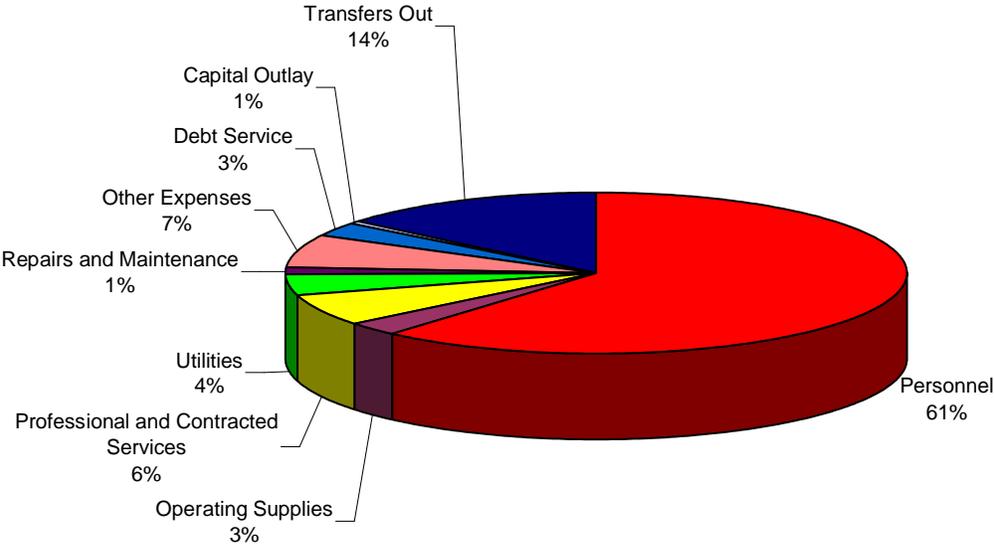
# Revenue by Source General Fund

Total: \$6,421,800



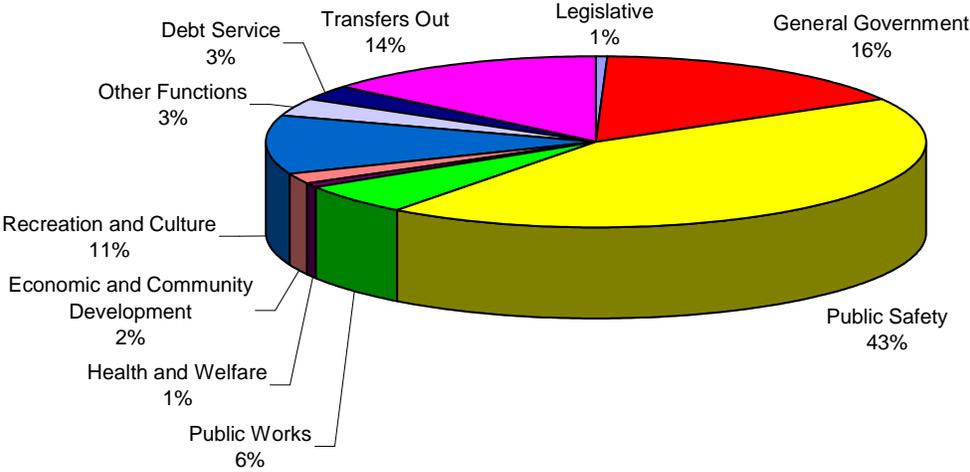
# Expenditures by Account Type General Fund

Total Expenditures: \$6,558,004



# Expenditures by Function General Fund

Total Expenditures: \$6,558,004



	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101	Audited	Audited	Budget	Year End	Budget
Beginning Balance	2,064,394	2,000,000	2,509,804	2,509,804	2,384,704
Revenue Detail					
402.000 Taxes - Current	3,959,694	4,009,155	3,636,100	3,636,128	4,200,000
412.000 Taxes - Delinquent	128,538	134,350	284,000	310,814	0
437.000 Taxes - IFT	0	37,855	30,000	29,928	30,000
445.000 Penalty & Interest on Taxes	8,776	9,599	13,900	22,801	10,000
447.000 Property Tax Adm Fees	128,716	126,124	125,000	115,192	125,000
458.000 Peddlers License	5,082	3,796	2,500	4,889	2,500
477.000 Bicycle License	84	40	100	40	100
543.000 State Aid - Liquor Law Enforce	10,587	10,796	10,600	10,784	10,000
574.000 State Revenue Sharing	1,114,346	1,022,491	1,000,000	1,005,000	1,000,000
610.200 Administration - Streets	0	33,400	0	0	0
610.214 Administration - Depot	2,400	2,400	5,000	5,000	5,000
610.226 Administration- Rubbish	0	0	2,500	2,500	2,500
610.248 Administration - DDA	7,500	7,500	2,500	2,500	5,000
610.249 Administration - Inspections	7,500	7,500	10,000	10,000	27,000
610.271 Administration- Library	5,500	5,500	5,500	5,500	5,000
610.450 Administration - CSO	0	10,000	0	0	0
610.535 Administration - Housing	1,000	1,000	1,000	1,000	1,000
610.590 Administration - Sewer	0	100,000	150,000	150,000	125,000
610.591 Administration - Water	0	434,000	440,000	425,000	450,000
610.661 Administration - Motor Pool	0	8,500	8,500	8,500	7,500
610.731 Administration- Retirement Fd	7,500	7,500	10,000	10,000	5,000
627.000 Photocopies	2,371	1,921	2,000	1,912	2,000
635.000 Rubbish Removal	700	600	0	0	0
638.000 Police Department Charges	4,969	5,450	4,300	3,783	4,300
639.000 Fire Department Charges	127	0	0	0	0
644.100 Lot Sales	84,538	83,650	0	0	0
644.200 Burials	61,228	74,575	0	0	0
644.300 Columbarium	13,390	20,951	0	0	0
644.400 Vault Setting	3,500	8,850	0	0	0
644.500 Monuments	8,525	8,494	0	0	0
650.000 Rubbish Bags	3,165	2,906	0	0	0
651.100 Shelter Reservations	20,132	14,941	14,600	17,956	15,000
651.200 Annual Passes	3,770	10,177	8,000	6,979	7,500
651.300 Entrance Fees - Tiscornia	3,826	25,100	25,000	29,360	23,000

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
651.400	Entrance Fees - Boat Launch	9,285	12,699	10,000	15,688	10,000
651.500	Entrance Fees - Riverview	0	10,189	7,300	7,346	0
652.100	Ice Arena Admissions	55,695	43,814	33,500	32,265	34,000
652.200	Skate Rental	26,468	23,777	18,000	18,403	15,000
652.300	Hockey Rental	47,639	67,927	65,000	72,025	65,000
652.400	Ice Arena Rental - Other	5,163	5,017	2,400	2,800	2,000
652.500	Concessions	17,546	21,955	19,000	20,510	18,000
654.000	Other Services-Tennis Proceeds	0	4,865	4,800	7,545	4,800
656.000	Parking Tickets	54,670	52,223	51,000	48,977	50,000
656.100	Parking Ticket - Parks	4,550	15,946	10,000	11,148	12,000
658.000	Fines & Costs	44,516	49,546	45,000	45,455	45,000
665.000	Interest Earned	41,737	24,441	48,000	70,000	40,000
667.000	Rents & Leases	0	13,539	6,000	6,039	6,000
668.000	Franchise Fees	54,244	57,404	60,000	62,524	60,000
675.000	Contributions - Private	148,987	250	0	0	0
676.000	Reimbursements	53,564	38,313	30,000	48,884	10,000
680.000	Payment in Lieu of Taxes	6,915	6,654	6,200	6,208	6,000
687.000	Refunds & Rebates	2,594	59	100	95	100
688.000	Restitutions	504	910	0	0	0
695.000	Miscellaneous Revenue	17,110	27,071	2,500	5,983	1,000
699.200	Transfers In - Mun Streets	46,195	0	0	0	0
699.243	Transfer In - Brownfield Auth	0	30,000	21,600	21,600	0
699.251	Transfer In - Memorial Hall	0	8,759	0	0	0
699.661	Transfer In - Motor Pool	16,000	0	0	0	0
699.667	Transfer In - Self Insurance	20,765	0	0	0	0
699.735	Transfers In - Flex Spending	0	100	0	0	0
<b>Total Revenues</b>		<b>6,654,649</b>	<b>6,735,820</b>	<b>6,231,500</b>	<b>6,319,060</b>	<b>6,421,800</b>
<b>Total Funds Available</b>		<b>8,719,043</b>	<b>8,735,820</b>	<b>8,741,304</b>	<b>8,828,864</b>	<b>8,806,504</b>

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Commission - 101						
702.000	Salaries	15,500	15,708	15,500	15,500	15,500
715.000	FICA - Employer	1,186	1,202	1,200	1,186	1,200
850.000	Communications	838	509	500	405	500
860.000	Transportation & Education	3,501	4,774	6,000	4,030	7,000
956.000	Miscellaneous Expenditures	6,317	7,729	7,500	6,015	7,500
957.000	Mayor's Exchange Day	1,397	2,523	0	0	2,000
City Commission		28,739	32,445	30,700	27,136	33,700

957.000 Eliminate Mayor's Exchange for 2004-2005

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Manager - 172						
702.000	Salaries	115,938	136,519	150,000	150,085	148,700
706.000	Salaries - Part Time	0	3,354	3,600	1,374	3,500
709.000	Other Benefits	0	0	3,800	3,750	9,000
710.000	Longevity	0	7,500	4,800	4,767	10,700
712.000	Vehicle Allowance	13,000	13,000	13,000	13,000	13,000
715.000	FICA - Employer	10,734	7,746	12,200	11,748	12,500
716.000	Health Insurance	13,649	13,437	15,200	15,109	17,500
716.100	Pension Health Care	0	2,879	2,400	2,387	0
717.000	Life Insurance	1,263	2,391	2,200	2,143	3,400
718.000	Pension Contribution	15,353	19,724	15,900	15,848	14,100
740.000	Operating Supplies	1,061	1,735	1,300	638	1,100
850.000	Communications	1,678	782	1,000	473	1,000
860.000	Transportation & Education	3,935	4,098	4,000	4,712	4,000
880.000	Community Promotion	615	863	1,000	587	1,000
956.000	Miscellaneous Expenditures	1,475	1,507	1,000	1,555	1,000
977.000	Equipment - General	0	0	0	0	1,000
City Manager		178,701	215,535	231,400	228,176	241,500

702.000 2 Full Time Employees  
706.000 1 Full Time Seasonal Employee  
977.000 Computer

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail General Administration - 192						
702.000	Salaries	0	60,721	62,900	62,856	66,700
706.000	Salaries - Part Time	0	3,012	0	0	0
710.000	Longevity	0	900	1,000	1,000	1,000
715.000	FICA - Employer	0	4,583	4,800	4,706	5,200
716.000	Health Insurance	0	9,331	10,800	10,786	12,500
717.000	Life Insurance	0	129	600	377	600
718.000	Pension Contribution	0	1,891	1,600	1,797	2,000
728.000	Postage	0	2,837	0	0	0
740.000	Operating Supplies	0	771	2,000	1,537	2,000
801.000	Professional Services	0	5,977	7,500	3,581	2,500
802.000	Computer Services	0	0	10,000	11,081	10,000
850.000	Communications	0	454	1,000	793	1,000
900.000	Printing & Publishing	0	12,556	21,500	17,915	22,000
956.000	Miscellaneous Expenditures	0	86	100	91	100
977.000	Equipment	0	0	0	0	1,200
General Administration		0	103,248	123,800	116,519	126,800

702.000 1 Full Time Employee  
801.000 Professional Services includes Web Site Services  
900.000 Printing & Publishing includes Newsletter & Calendar  
977.000 Computer

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Clerk - 215						
702.000	Salaries	56,498	44,326	44,400	44,989	47,500
703.000	Overtime	122	183	500	613	500
706.000	Salaries - Part Time	0	11,928	12,500	12,483	13,400
710.000	Longevity	0	2,107	3,000	2,938	3,100
715.000	FICA - Employer	4,183	4,393	4,600	4,582	5,000
716.000	Health Insurance	6,896	7,929	9,200	9,159	10,600
717.000	Life Insurance	129	129	200	129	200
727.000	Office Supplies	1,247	2,636	3,000	3,067	3,000
801.000	Professional Services	2,859	2,307	1,000	16	4,000
860.000	Transportation & Education	111	570	500	534	500
956.000	Miscellaneous Expenditures	349	282	100	250	300
977.000	Equipment - General	0	0	0	0	0
City Clerk		72,394	76,790	79,000	78,760	88,100

702.000 1 Full Time Employee  
706.000 1 Part Time Employee

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Treasurer - 253						
702.000	Salaries	87,050	119,899	130,000	127,633	133,900
703.000	Overtime	207	120	0	0	0
710.000	Longevity	0	1,200	1,500	1,500	1,800
715.000	FICA - Employer	6,614	9,240	10,300	9,842	10,400
716.000	Health Insurance	5,399	6,031	6,700	6,688	7,700
717.000	Life Insurance	376	387	400	387	400
728.000	Postage	3,327	5,185	3,800	3,580	3,800
740.000	Operating Supplies	4,428	3,465	4,200	1,940	5,000
801.000	Professional Services	22,630	21,964	30,000	29,265	30,000
860.000	Transportation & Education	3,267	1,032	2,000	1,484	2,500
930.000	Repairs & Maintenance	3,313	3,754	2,500	2,370	2,500
956.000	Miscellaneous Expenditures	114	186	200	229	200
977.000	Equipment - General	0	0	0	0	1,000
City Treasurer		136,725	172,463	191,600	184,918	199,200

702.000 3 Full Time Employees  
977.000 Computer

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Assessor - 257						
702.000	Salaries	82,597	87,903	46,400	46,363	45,000
706.000	Salaries - Part Time	0	625	1,500	813	1,500
710.000	Longevity	0	3,000	0	0	100
715.000	FICA - Employer	6,269	6,998	3,700	3,531	3,600
716.000	Health Insurance	10,367	12,931	4,400	4,323	5,000
716.100	Pension Health Insurance	0	0	2,200	2,221	2,500
717.000	Life Insurance	258	269	200	129	200
727.000	Office Supplies	903	64	0	0	0
728.000	Postage	1,785	0	0	0	2,000
740.000	Operating Supplies	45	220	1,200	932	1,500
801.000	Professional Services	157	2,295	800	152	1,800
850.000	Communications	161	146	0	0	0
860.000	Transportation & Education	23	635	2,300	2,055	2,400
900.000	Printing & Publishing	380	692	400	333	700
930.000	Repairs & Maintenance	0	700	700	700	1,100
940.000	Motor Pool Rent	4,800	4,000	0	0	0
956.000	Miscellaneous Expenditures	792	758	100	434	400
977.000	Equipment - General	3,695	0	0	0	1,300
Assessor		112,232	121,236	63,900	61,986	69,100

702.000 1 Full Time Employee  
706.000 Board of Review Compensation  
940.000 Eliminate Vehicle in 2004  
977.000 Computer and Digital Camera

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Elections - 262						
702.000	Salaries	502	2,312	2,300	0	2,300
703.000	Overtime	1,499	713	700	2,302	700
715.000	FICA - Employer	153	231	300	256	300
727.000	Office Supplies	2,138	4,730	0	0	0
740.000	Operating Supplies	0	0	7,700	6,758	7,000
801.000	Professional Services	7,970	9,212	9,600	9,470	10,000
900.000	Printing & Publishing	134	1,268	500	394	1,500
930.000	Repairs & Maintenance	257	0	300	0	300
940.000	Motor Pool Rent	328	326	600	322	400
956.000	Miscellaneous Expenditures	1,138	1,485	1,300	1,276	1,600
Elections		14,119	20,277	23,300	20,778	24,100

Budget Three Elections

801.000 Election Worker Compensation

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Hall - 265						
702.000	Salaries	30,165	19,832	0	0	0
703.000	Overtime	693	539	0	0	0
710.000	Longevity	0	600	0	0	0
715.000	FICA - Employer	2,360	1,570	0	0	0
716.000	Health Insurance	6,895	7,704	0	0	0
717.000	Life Insurance	129	129	0	0	0
727.000	Office Supplies	9,596	1,358	0	0	0
728.000	Postage	12,810	12,579	13,000	11,527	13,000
740.000	Operating Supplies	2,863	12,337	13,000	14,698	13,000
775.000	Repair & Maintenance Supplies	4,890	3,902	4,000	3,254	4,000
801.000	Professional Services	803	5,689	24,000	24,463	25,000
802.000	Computer Services	12,502	11,330	0	0	0
850.000	Communications	25,242	24,319	26,000	22,918	25,000
920.000	Public Utilities	36,711	45,635	45,000	52,195	50,000
930.000	Repairs & Maintenance	25,379	25,424	25,000	24,207	25,000
941.000	Rental & Leases	4,369	7,326	7,500	7,665	6,000
956.000	Miscellaneous Expenditures	18	0	0	0	200
977.000	Equipment - General	12,175	0	0	0	0
City Hall		187,600	180,273	157,500	160,926	161,200

801.000 Professional Services includes Cleaning Contract  
930.000 Includes Maintenance Contract for Heating System  
941.000 Rental & Leases includes Computer Service Lease & Postage Meter Lease

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Memorial Hall - 265.1						
775.000	Repair & Maintenance Supplies	0	183	200	0	200
930.000	Repairs & Maintenance	0	6,180	1,000	1,244	1,000
954.000	Insurance & Bonds	0	3,000	200	0	200
956.000	Miscellaneous Expenditures	0	145	100	145	100
Memorial Hall		0	9,508	1,500	1,389	1,500

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - City Attorney - 266						
801.000	Professional Services	108,690	64,924	55,000	48,322	70,000
900.000	Printing & Publishing	0	310	500	553	500
City Attorney		108,690	65,234	55,500	48,875	70,500

Attorney Fees Allocated Quarterly to Appropriate Fund

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101	Audited	Audited	Budget	Year End	Budget

Expenditure Detail - Personnel - 270

702.000	Salaries	48,541	37,977	37,500	38,869	39,900
710.000	Longevity	0	2,000	2,000	2,000	2,000
715.000	FICA - Employer	3,667	3,251	3,000	3,050	3,200
716.000	Health Insurance	11,158	8,971	10,500	10,426	12,100
717.000	Life Insurance	193	129	200	129	100
740.000	Operating Supplies	1,437	1,008	1,200	1,374	1,200
775.000	Repair & Maintenance Supplies	21	0	0	0	0
801.000	Professional Services	1,660	828	1,000	943	1,000
860.000	Transportation & Education	0	0	0	0	0
900.000	Printing & Publishing	925	1,031	1,500	1,532	1,500
930.000	Repairs & Maintenance	0	923	1,200	1,188	1,200
956.000	Miscellaneous Expenditures	47	207	0	0	100
956.100	Misc- Employee Recognition	10,347	7,605	10,000	9,680	10,000
977.100	Equipment	0	0	0	0	1,000
	Personnel	77,996	63,930	68,100	69,191	73,300

702.000	1 Full Time Employee					
956.100	Employee Recognition					
	Christmas Dinner			6,500	6,500	6,500
	Anniversary Lunches			1,200	1,200	1,200
	Employee Picnic			1,300	1,300	1,300
	Recognition Items			1,000	1,000	1,000

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Cemeteries - 276						
702.000	Salaries	139,989	130,324	0	0	0
703.000	Overtime	3,257	4,321	0	0	0
706.000	Salaries - Part Time	0	6,381	0	0	0
710.000	Longevity	0	2,975	0	0	0
715.000	FICA - Employer	10,855	10,891	0	0	0
716.000	Health Insurance	25,495	28,015	0	0	0
717.000	Life Insurance	377	377	0	0	0
727.000	Office Supplies	780	158	0	0	0
740.000	Operating Supplies	6,808	6,502	0	0	0
775.000	Repair & Maintenance Supplies	5,219	5,859	0	0	0
801.000	Professional Services	1,985	313	0	0	0
850.000	Communications	1,440	1,391	0	0	0
860.000	Transportation & Education	278	166	0	0	0
900.000	Printing & Publishing	371	0	0	0	0
920.000	Public Utilities	2,639	2,650	0	0	0
930.000	Repairs & Maintenance	30	3,451	0	0	0
940.000	Motor Pool Rent	6,000	6,600	0	0	0
956.000	Miscellaneous Expenditures	125	461	0	0	0
977.000	Equipment - General	1,711	0	0	0	0
Cemetery		207,359	210,835	0	0	0

Cemetery Department to Cemetery Fund in 2004-2005 per Chapter 9, Section 9-19 City Ordinances

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Police - 301						
702.000	Salaries	1,094,198	1,024,840	1,074,100	1,069,714	1,145,000
703.000	Overtime	77,600	76,488	94,000	84,601	97,100
704.000	Holiday	0	42,199	45,200	44,600	39,900
706.000	Salaries - Part Time	0	17,782	17,000	18,345	23,800
710.000	Longevity	0	23,700	23,400	23,355	30,000
715.000	FICA - Employer	26,155	27,472	28,500	28,655	29,400
716.000	Health Insurance	165,642	182,512	200,500	197,953	220,100
716.100	Pension Health Care	0	19,240	23,300	23,303	26,100
717.000	Life Insurance	3,980	4,764	4,900	4,799	4,900
727.000	Office Supplies	7,259	7,881	0	0	0
740.000	Operating Supplies	35,144	36,871	41,000	37,766	42,000
775.000	Repair & Maintenance Supplies	743	3,000	1,800	1,572	6,000
801.000	Professional Services	3,089	2,035	4,500	3,542	8,000
850.000	Communications	11,428	10,995	15,000	14,386	15,000
860.000	Transportation & Education	13,861	1,761	5,500	5,315	6,000
930.000	Repairs & Maintenance	8,840	7,385	11,000	9,538	14,500
940.000	Motor Pool Rent	80,000	71,600	96,800	96,800	102,000
941.000	Rental & Leases	1,621	1,794	500	0	0
956.000	Miscellaneous Expenditures	3,036	2,202	1,500	1,500	3,000
977.000	Equipment - General	13,085	0	1,200	2,429	2,000
Police		1,545,681	1,564,521	1,689,700	1,668,172	1,814,800

702.000 11 Full Time Officers, 4 Command, 2 Detectives, 4 Dispatchers, 1 Parking, 2 Clerical & Chief  
706.000 Reserve Officers and Crossing Guards  
977.000 Computers

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Fire - 336						
702.000	Salaries	598,245	604,375	622,900	625,211	668,800
703.000	Overtime	51,428	53,439	50,000	51,719	40,000
704.000	Holiday	0	31,512	39,000	35,729	40,200
706.000	Salaries - Part Time	0	4,816	10,000	9,907	10,000
710.000	Longevity	0	10,043	12,300	12,248	12,800
715.000	FICA - Employer	9,686	10,466	11,600	10,999	12,000
716.000	Health Insurance	110,938	120,374	134,500	134,475	155,400
716.100	Pension Health Care	0	46,321	44,000	38,537	47,500
717.000	Life Insurance	1,006	1,935	2,600	2,606	2,600
727.000	Office Supplies	1,153	849	0	0	0
740.000	Operating Supplies	28,420	22,138	24,000	24,814	24,000
775.000	Repair & Maintenance Supplies	2,547	1,842	1,500	3,619	1,000
801.000	Professional Services	2,122	69	500	48	1,500
850.000	Communications	7,495	6,970	5,000	4,496	6,400
860.000	Transportation & Education	135	309	1,500	1,672	1,800
880.000	Community Promotion	0	774	0	0	0
920.000	Public Utilities	14,684	16,137	13,000	15,412	12,000
930.000	Repairs & Maintenance	7,554	14,534	10,000	12,430	12,000
940.000	Motor Pool Rent	1,800	2,400	3,600	3,600	3,600
941.000	Rental & Leases	1,917	206	0	0	0
956.000	Miscellaneous Expenditures	1,139	861	700	775	700
975.000	Building & Improvements	0	10,000	0	0	5,000
977.000	Equipment - General	41	0	0	0	4,000
Fire		840,310	960,370	986,700	988,296	1,061,300
702.000	12 Full Time Fire Firefighter + Chief					
706.000	Reserve Fire Fighters					
977.000	Radio Equipment - Matching Funds					
Expenditure Detail - Dive Team - 341						
740.000	Operating Supplies	2,600	3,792	3,000	3,200	2,500
860.000	Transportation & Education	0	0	800	719	0
930.000	Repairs & Maintenance	1,177	12	100	55	1,000
Fire Department Dive Team		3,777	3,804	3,900	3,974	3,500

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Public Works - 441						
702.000	Salaries	0	81,963	90,000	89,440	83,300
710.000	Longevity	0	1,300	1,700	1,700	1,900
715.000	FICA - Employer	0	6,260	7,200	6,996	6,500
716.000	Health Insurance	0	6,342	5,400	5,398	6,300
716.100	Pension Health Care	0	3,610	5,000	5,052	5,600
717.000	Life Insurance	0	306	400	258	400
727.000	Office Supplies	0	575	0	0	0
740.000	Operating Supplies	0	2,205	3,500	1,900	4,000
775.000	Repair & Maintenance Supplies	20,203	43,177	2,500	1,995	2,000
801.000	Professional Services	0	345	100	416	100
850.000	Communications	0	3,681	4,000	3,805	4,000
860.000	Transportation & Education	0	105	1,000	0	1,000
920.000	Public Utilities	0	26,092	26,000	28,531	27,000
930.000	Repairs & Maintenance	0	4,179	6,500	6,586	8,500
940.000	Motor Pool Rent	0	6,160	3,600	3,600	3,600
956.000	Miscellaneous Expenditures	0	771	700	764	700
977.000	Equipment	0	0	0	0	1,000
Public Works		20,203	187,071	157,600	156,441	155,900

702.000 2 Full Time Employees  
930.000 Traffic Building Roof Repair  
977.000 Computer

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Engineer - 447						
702.000	Salaries	30,541	30,959	31,600	31,588	33,800
710.000	Longevity	0	100	200	200	300
715.000	FICA - Employer	2,259	2,249	2,500	2,299	2,900
716.000	Health Insurance	5,109	9,331	10,800	10,786	12,500
717.000	Life Insurance	56	129	200	129	200
727.000	Office Supplies	559	104	0	0	0
740.000	Operating Supplies	339	2,907	3,000	2,185	3,200
775.000	Repair & Maintenance Supplies	0	92	300	0	300
801.000	Professional Services	2,914	3,753	4,600	3,905	1,500
850.000	Communications	434	505	600	441	600
860.000	Transportation & Education	551	1,433	2,400	672	2,500
930.000	Repairs & Maintenance	0	400	0	0	500
940.000	Motor Pool Rent	4,805	0	0	0	3,600
956.000	Miscellaneous Expenditures	93	128	200	101	200
977.000	Equipment	0	0	0	0	0
Engineer		47,660	52,090	56,400	52,306	62,100

702.000 1/2 Full Time Employee

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101	Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Street Lighting - 448					
920.000 Public Utilities	121,497	120,702	125,000	119,512	125,000
977.000 Equipment - General	6,624	0	0	0	0
Street Lighting	128,121	120,702	125,000	119,512	125,000

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Sanitation - 521						
702.000	Salaries	120,423	71,277	0	0	0
703.000	Overtime	6,663	2,885	0	0	0
710.000	Longevity	0	2,400	0	0	0
715.000	FICA - Employer	9,720	5,795	0	0	0
716.000	Health Insurance	36,256	29,513	0	0	0
717.000	Life Insurance	330	248	0	0	0
740.000	Operating Supplies	549	183	0	0	0
775.000	Repair & Maintenance Supplies	101	149	0	0	0
801.000	Professional Services	334,951	345,799	0	0	0
940.000	Motor Pool Rent	65,032	88,035	0	0	0
956.000	Miscellaneous Expenditures	0	0	0	0	0
977.000	Equipment - General	0	0	0	0	0
Sanitation Department		574,025	546,284	0	0	0

Sanitation Department to Sanitation Fund in 2004-2005

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Ambulance - 651						
801.000	Professional Services	47,058	45,044	51,000	50,537	52,000
	Ambulance	47,058	45,044	51,000	50,537	52,000

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101	Audited	Audited	Budget	Year End	Budget

Expenditure Detail - Community Development - 745

702.000	Salaries	10,276	28,500	26,243	8,000
715.000	FICA - Employer	785	2,400	2,360	600
716.000	Benefits	0	5,100	5,066	0
740.000	Operating Supplies	0	700	770	0
801.000	Professional Services	2,600	8,000	7,655	7,500
804.000	Contracted Services	60,000	70,000	70,710	70,000
930.000	Repair & Maintenance	6,323	7,500	6,032	7,500
940.000	Motor Pool Rent	57	1,000	2,292	0
966.100	Blossom Parade	7,628	7,500	6,680	7,500
966.200	Gus Macker	3,612	2,000	612	2,000
966.300	Independence Day	3,048	3,300	3,328	3,000
966.400	Krasl Art Fair	4,179	2,300	2,528	2,500
966.500	Venetian Festival	20,541	22,000	22,392	20,000
Community Development		0	119,049	156,667	128,600

702.000	2 Part Time Seasonal Employees for Welcome Center
801.000	Trolley
804.000	Cornerstone/St. Joseph Improvement
930.000	Downtown

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Parks - 751						
702.000	Salaries	206,351	250,072	255,000	252,340	289,600
703.000	Overtime	9,117	13,030	12,000	9,533	12,000
706.000	Salaries - Part Time	0	40,750	51,000	41,752	42,000
710.000	Longevity	0	5,550	7,400	7,400	8,400
715.000	FICA - Employer	16,430	23,548	25,200	23,669	26,500
716.000	Health Insurance	43,089	70,246	74,200	74,243	85,800
716.100	Pension Health Care	0	4,287	6,000	5,979	6,700
717.000	Life Insurance	477	707	700	707	700
740.000	Operating Supplies	4,334	8,821	8,000	8,031	8,200
775.000	Repair & Maintenance Supplies	16,098	29,555	25,000	28,235	26,000
801.000	Professional Services	13,026	3,369	1,000	491	1,100
850.000	Communications	1,368	1,946	2,400	2,353	2,500
860.000	Transportation & Education	1,116	1,065	1,000	1,038	1,200
920.000	Public Utilities	9,555	10,204	11,000	9,814	15,000
930.000	Repairs & Maintenance	17,260	12,526	11,000	12,653	10,000
940.000	Motor Pool Rent	39,274	51,506	65,000	60,000	65,000
941.000	Rental & Leases	0	0	0	0	0
956.000	Miscellaneous Expenditures	245	726	600	655	600
Parks		377,740	527,908	556,500	538,892	601,300

702.000 8 Full Time Employees  
706.000 10 Seasonal Employees 15 Weeks

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101	Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Summer Recreation - 756					
702.000	Salaries	18,800	0	17,200	20,300
715.000	FICA - Employer	1,438	0	1,313	1,400
740.000	Operating Supplies	2,206	2,896	3,700	4,000
801.000	Professional Services	9,000	28,900	3,100	0
	Recreation	31,444	31,796	25,300	25,700

702.000 Summer Recreation and Tennis Programs

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Ice Arena - 757						
702.000	Salaries	41,466	27,926	21,800	20,676	25,800
706.000	Salaries - Part Time	0	22,924	25,100	25,067	18,000
715.000	FICA - Employer	3,133	3,836	3,800	3,466	3,400
727.000	Office Supplies	619	332	0	0	0
739.000	Supplies - Resale	8,749	8,660	8,500	8,505	7,500
740.000	Operating Supplies	8,389	7,811	8,100	8,109	6,000
775.000	Repair & Maintenance Supplies	4,177	2,245	1,600	1,587	2,500
801.000	Professional Services	103	4,939	3,100	3,011	5,000
850.000	Communications	1,758	1,812	1,800	1,775	2,000
900.000	Printing & Publishing	350	380	100	58	200
920.000	Public Utilities	25,344	45,254	45,000	43,449	42,000
930.000	Repairs & Maintenance	1,908	2,471	9,400	10,944	2,500
940.000	Motor Pool Rent	2,569	3,005	1,300	1,305	1,500
956.000	Miscellaneous Expenditures	697	519	300	242	600
977.000	Equipment	0	0	0	0	2,500
Ice Arena		99,262	132,114	129,900	128,195	119,500

702.000 2 Full Time Employees @ 30%  
977.000 Bird Traps

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Insurance - 851						
719.000	Workers Compensation	0	0	30,000	30,000	31,800
954.000	Insurance & Bonds	86,023	104,154	132,300	132,303	135,000
Insurance		86,023	104,154	162,300	162,303	166,800

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Contingencies - 890						
716.000	Health Insurance	8,380	0	0	0	0
955.100	Unrealized Loss	15,232	0	0	0	0
956.000	Miscellaneous Expenditures	10,841	21,959	15,000	15,091	48,200
Contingencies		34,453	21,959	15,000	15,091	48,200

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Debt Service - 905						
991.000	Principal	182,000	69,836	158,000	157,923	161,900
995.000	Interest on Debt	57,015	51,167	24,300	24,248	20,300
Debt Service		239,015	121,003	182,300	182,171	182,200

City Hall Debt Retired May 1, 2010 - Balance Due July 1, 2005 - \$770,800

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Amended
Fund: General Operating - 101		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Transfers Out - 965						
999.200	Transfer Out - Streets	2,567	0	0	0	0
999.203	Transfers Out - Local Streets	465,836	400,000	400,000	400,000	400,000
999.204	Transfer Out - Street Improve	27,800	0	100,000	100,000	100,000
999.245	Transfer Out - Fire Improve	10,376	0	10,000	10,000	10,000
999.401	Transfers Out - Cap Improve	644,254	0	509,800	509,804	384,704
999.757	Transfer Out - Ice Rink	47,000	25,000	16,000	16,000	14,500
Transfers Out		1,195,266	425,000	1,035,800	1,035,804	909,204
Total Expenditures		6,719,043	6,226,016	6,364,000	6,281,516	6,558,004
Net Income		(64,394)	509,804	(132,500)	37,544	(136,204)
Ending Balance		2,000,000	2,509,804	2,377,304	2,547,348	2,411,144

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Cemetery Perpetual Care - 150	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	278,865	284,981	285,598	285,598	288,898
Revenue Detail					
665.000 Interest Earned	2,816	617	3,300	3,300	3,300
675.000 Contributions - Private	3,300	-	-	-	-
699.000 Transfers In	278,865	-	-	-	-
Total Revenues	284,981	617	3,300	3,300	3,300
Total Funds Available	563,846	285,598	288,898	288,898	292,198
Expenditure Detail					
801.000 Professional Services	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Income	284,981	617	3,300	3,300	3,300
Ending Balance	284,981	285,598	288,898	288,898	292,198

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Library Endowment - 155	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	729,901	714,828	717,324	717,324	703,124
Revenue Detail					
665.000 Interest Earned	23,068	22,396	15,000	15,000	15,000
675.000 Contributions - Private	-	100	-	-	-
699.000 Transfers In	33	-	-	-	-
Total Revenues	23,101	22,496	15,000	15,000	15,000
Total Funds Available	753,002	737,324	732,324	732,324	718,124
Expenditure Detail					
801.000 Professional Services	3,175	-	-	-	-
999.271 Transfer Out to Library Fund	35,000	20,000	29,200	29,200	29,300
Total Expenditures	38,175	20,000	29,200	29,200	29,300
Net Income	(15,074)	2,496	(14,200)	(14,200)	(14,300)
Ending Balance	714,827	717,324	703,124	703,124	688,824

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Major Streets - 202	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	817,240	940,973	1,049,213	1,049,213	655,913
Revenue Detail					
546.000 Highway - Act 51	377,898	402,199	380,000	380,000	385,000
549.000 Highway - Trunk line Maint	71,226	56,523	50,000	50,000	50,000
569.000 State Grants	-	-	-	-	-
665.000 Interest Earned	2,164	2,291	3,700	3,700	4,000
699.101 Transfer In - General	27,800	-	-	-	-
699.203 Transfers In - Local Streets	-	-	-	-	-
699.204 Transfers In - Street Improve	30,600	-	-	-	-
Total Revenues	509,688	461,013	433,700	433,700	439,000
Total Funds Available	1,326,928	1,401,986	1,482,913	1,482,913	1,094,913

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Major Streets - 202		Year End	Year End	Amended	Year End	Proposed
		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Drains - 445						
801.000	Professional Services	2,600	1,000	20,000	20,000	10,000
803.000	Engineering	1,550	-	-	-	-
974.000	Land Improvements	-	4,265	-	-	-
Drains		4,150	5,265	20,000	20,000	10,000
Expenditure Detail - Trunk line Maintenance - 450						
702.000	Salaries	8,565	8,308	10,000	10,000	10,000
703.000	Overtime	4,508	3,773	5,000	5,000	5,000
706.000	Salaries - Part Time	-	866	100	100	-
715.000	FICA - Employer	1,000	987	1,200	1,200	1,100
775.000	Repair & Maintenance Supplies	20,286	7,114	18,000	18,000	15,000
801.000	Professional Services	90	96	200	200	500
920.000	Public Utilities	6,945	7,485	10,000	10,000	10,000
930.000	Repairs & Maintenance	-	234	25,000	25,000	25,000
940.000	Motor Pool Rent	18,593	18,950	20,000	20,000	20,000
Trunk line Maintenance		59,987	47,813	89,500	89,500	86,600

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Major Streets - 202		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Routine Maintenance - 463						
702.000	Salaries	66,707	68,079	88,400	88,400	114,700
703.000	Overtime	499	2,968	2,200	2,200	2,800
706.000	Salaries - Part Time	-	995	-	-	3,600
710.000	Longevity	-	-	4,600	4,600	5,500
715.000	FICA - Employer	6,295	4,851	7,100	7,100	9,700
716.000	Health Insurance	30,541	14,900	21,200	21,200	36,900
716.100	Pension Health Insurance	-	-	1,600	1,600	2,100
717.000	Life Insurance	495	400	300	300	400
719.000	Workers Compensation	-	-	1,000	1,000	1,300
740.000	Operating Supplies	-	-	1,300	1,300	-
775.000	Repair & Maintenance Supplies	2,027	2,713	6,200	6,200	9,200
801.000	Professional Services	41	455	500	500	800
850.000	Communications	43	-	400	400	600
860.000	Transportation & Education	-	425	100	100	100
930.000	Repairs & Maintenance	-	2,536	1,600	1,600	2,500
940.000	Motor Pool Rent	69,747	75,515	55,800	55,800	72,000
954.000	Insurance & Bonds	-	1,500	-	-	-
956.000	Miscellaneous Expense	-	16	100	100	100
970.000	Capital Outlay	1,995	-	-	-	-
Routine Maintenance		178,390	175,353	192,400	192,400	262,300

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Major Streets - 202		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Traffic Services - 474						
702.000	Salaries	10,916	8,301	10,700	10,700	14,700
703.000	Overtime	596	999	500	500	400
706.000	Salaries - Part Time	-	10,170	6,800	6,800	11,200
710.000	Longevity	-	-	600	600	800
715.000	FICA - Employer	881	1,489	1,400	1,400	2,100
716.000	Health Insurance	3,135	5,041	3,300	3,300	5,000
717.000	Life Insurance	28	-	100	100	100
719.000	Workers Compensation	-	-	1,300	1,300	1,600
740.000	Operating Supplies	511	-	3,800	3,800	5,100
775.000	Repair & Maintenance Supplies	3,223	3,089	1,000	1,000	1,200
850.000	Communications	21	-	200	200	300
920.000	Public Utilities	4,066	4,382	1,600	1,600	2,000
940.000	Motor Pool Rent	3,181	2,390	2,500	2,500	3,200
956.000	Miscellaneous Expense	-	-	100	100	100
977.000	Equipment	-	-	1,300	1,300	2,000
Traffic Services		26,558	35,861	35,200	35,200	49,800

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Major Streets - 202		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Winter Maintenance - 478						
702.000	Salaries	8,476	7,669	4,700	4,700	4,000
703.000	Overtime	8,559	5,646	6,700	6,700	6,000
715.000	FICA - Employer	1,303	1,017	900	900	800
775.000	Repair & Maintenance Supplies	9,023	3,089	3,800	3,800	4,000
940.000	Motor Pool Rent	28,333	24,252	17,100	17,100	20,000
Winter Maintenance		55,694	41,673	33,200	33,200	34,800
Expenditure Detail - Administration - 485						
801.000	Professional Services	55,181	17,025	4,700	4,700	
803.000	Engineering	-	-	10,000	10,000	10,000
804.000	Twin CATS	5,735	-	-	-	3,800
956.000	Miscellaneous Expense	260	-	-	-	-
PW Administration		61,176	17,025	14,700	14,700	13,800
Expenditure Detail - Transfers Out - 965		-	29,785	442,000	442,000	242,700
Total Expenditures		385,955	352,773	827,000	827,000	700,000
Net Income		123,733	108,240	(393,300)	(393,300)	(261,000)
Ending Balance		940,973	1,049,213	655,913	655,913	394,913

445.000 Professional Services Drains - Water Shed Project  
474.000 Equipment - Sign  
485.000 Napier / Langley Traffic Study  
Twin Cats Contribution

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Local Streets - 203	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	414,803	577,184	438,431	438,431	124,831
Revenue Detail					
546.000 Highway - Act 51	150,132	162,730	154,000	154,000	157,000
665.000 Interest Earned	825	746	8,300	8,300	6,000
676.000 Reimbursements	18	65,128	-	-	-
695.000 Miscellaneous Revenue	550	34,375	8,500	8,500	5,000
699.101 Transfer In - General	465,836	400,000	400,000	400,000	400,000
699.204 Transfers In - Street Improve	95,000	-	-	-	-
Total Revenues	712,361	662,979	570,800	570,800	568,000
Total Funds Available	1,127,164	1,240,163	1,009,231	1,009,231	692,831

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Local Streets - 203		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Sidewalks - 444						
702.000	Salaries	-	2,624	-	-	-
706.000	Salaries - Part Time	-	2,705	-	-	-
715.000	FICA - Employer	-	408	-	-	-
719.000	Workers Compensation	-	-	-	-	-
740.000	Operating Supplies	-	41	-	-	-
940.000	Motor Pool Rent	-	1,383	-	-	-
974.000	Land Improvements	-	152,278	800	800	-
Sidewalks		-	159,439	800	800	-
Expenditure Detail - Drains - 445						
801.000	Professional Services	4,150	1,000	-	-	10,000
974.000	Land Improvements	28,450	4,265	-	-	25,000
Drains		32,600	5,265	-	-	35,000
Expenditure Detail - Routine Maintenance - 463						
702.000	Salaries	147,684	198,292	196,600	196,600	172,100
703.000	Overtime	1,150	7,397	4,800	4,800	4,200
706.000	Salaries - Part Time	-	769	-	-	5,400
710.000	Longevity	-	13,950	10,100	10,100	8,200
715.000	FICA - Employer	10,327	14,490	15,900	15,900	14,500
716.000	Health Insurance	30,867	46,274	47,000	47,000	55,300
716.100	Pension Health Care	-	3,880	3,400	3,400	3,200
717.000	Life Insurance	495	388	600	600	600
719.000	Workers Compensation	-	-	2,000	2,000	2,000
740.000	Operating Supplies	904	1,143	2,700	2,700	-
775.000	Repair & Maintenance Supplies	3,072	9,696	13,800	13,800	13,800
801.000	Professional Services	461	1,245	1,000	1,000	1,200
850.000	Communications	1,560	1,030	800	800	900
860.000	Transportation & Education	65	-	-	-	200
930.000	Repairs & Maintenance	-	1,000	3,400	3,400	4,200
940.000	Motor Pool Rent	95,442	151,903	124,200	124,200	108,000
954.000	Insurance & Bonds	-	500	-	-	-
956.000	Miscellaneous Expense	-	149	200	200	200
970.000	Capital Outlay	70,623	-	-	-	-
Routine Maintenance		362,650	452,106	426,500	426,500	394,000

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Local Streets - 203		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Traffic Services - 474						
702.000	Salaries	21,692	25,072	23,700	23,700	22,000
703.000	Overtime	725	97	1,000	1,000	600
706.000	Salaries - Part Time	-	4,424	15,200	15,200	16,700
710.000	Longevity	-	-	1,400	1,400	1,200
715.000	FICA - Employer	1,715	2,264	3,200	3,200	3,200
716.000	Health Insurance	3,135	7,000	7,500	7,500	7,500
717.000	Life Insurance	28	-	-	-	100
740.000	Operating Supplies	351	80	2,700	2,700	2,400
775.000	Repair & Maintenance Supplies	13,117	2,141	8,200	8,200	8,400
801.000	Professional Services	-	-	2,000	2,000	1,800
850.000	Communications	62	-	400	400	400
920.000	Public Utilities	-	-	3,400	3,400	3,000
940.000	Motor Pool Rent	3,345	1,890	5,500	5,500	4,800
956.000	Miscellaneous Expense	-	-	100	100	100
977.000	Equipment - General	-	-	2,700	2,700	3,000
Traffic Services		44,170	42,968	77,000	77,000	75,200
Expenditure Detail - Winter Maintenance - 478						
702.000	Salaries	7,980	7,714	10,300	10,300	6,000
703.000	Overtime	8,538	6,611	15,300	15,300	9,000
715.000	FICA - Employer	1,263	1,094	1,900	1,900	1,200
775.000	Repair & Maintenance Supplies	4,603	4,683	8,200	8,200	6,000
940.000	Motor Pool Rent	26,566	25,432	37,900	37,900	30,000
Winter Maintenance		48,950	45,534	73,600	73,600	52,200

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Local Streets - 203		Audited	Audited	Budget	Estimated	Budget
Expenditure Detail - Administration - 485						
801.000	Professional Services	55,835	29,680	10,300	10,300	-
803.000	Engineering	-	-	-	-	-
956.000	Miscellaneous Expense	5,775	-	-	-	-
Administration		61,610	29,680	10,300	10,300	-
Expenditure Detail - Transfers Out - 965						
		-	66,740	296,200	296,200	-
Total Expenditures		549,980	801,732	884,400	884,400	556,400
Net Income		162,381	(138,753)	(313,600)	(313,600)	11,600
Ending Balance		577,184	438,431	124,831	124,831	136,431
445.000	Water Shed Project					
445.000	Kiwanis Park Storm Drain					
474.000	Equipment Sign Shop					

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Street Improvement - 204	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	446,339	403,903	845,200	845,200	1,083,300
Revenue Detail					
402.000 Taxes - Current	112,817	115,544	-	-	-
437.000 Taxes - IFT	-	-	-	-	-
569.000 State Grants	-	-	89,600	89,600	-
665.000 Interest Earned	5,218	2,076	8,500	8,500	7,500
675.000 Contributions - Private	129	-	550,600	550,600	-
699.101 Transfer In - General	-	-	100,000	100,000	100,000
699.202 Transfers In - Major Streets	-	29,785	442,000	442,000	242,700
699.203 Transfers In - Local Streets	-	-	296,200	296,200	-
699.401 Transfer In - CIF	-	300,000	-	-	-
699.495 Transfers In - Water Improve	-	35,000	182,000	182,000	788,200
Total Revenues	118,164	482,405	1,668,900	1,668,900	1,138,400
Total Funds Available	564,503	886,308	2,514,100	2,514,100	2,221,700
Expenditure Detail - Street Projects					
Prior Projects	160,600	-	-	-	-
1.000 Midway/Old Lakeshore Repair	-	860	383,700	383,700	359,200
2.000 Edgewater Drive Phase II	-	25,129	779,100	779,100	208,300
3.000 Broad/Ann	-	-	12,800	12,800	4,300
4.000 Commings Drain	-	1,264	-	-	-
5.000 St. Joseph Drive Drain	-	-	55,300	55,300	-
6.000 Ship Street Paving	-	6,364	82,700	82,700	-
7.000 Broad/Main Streets	-	5,995	56,800	56,800	11,300
8.000 Park Street Bridge Deck	-	-	-	-	150,000
9.000 Cleveland Safety Project	-	-	60,400	60,400	91,400
10.000 Lake Blvd Improvements	-	1,496	-	-	648,500
Total Expenditures	160,600	41,108	1,430,800	1,430,800	1,473,000
Net Income	(42,436)	441,297	238,100	238,100	(334,600)
Ending Balance	403,903	845,200	1,083,300	1,083,300	748,700

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Cemetery - 209	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimated	Budget
Beginning Balance	-	-	-	-	100
Revenue Detail					
644.100 Lot Sales	-	-	80,000	80,000	95,000
644.200 Burials	-	-	70,500	70,500	84,100
644.300 Columbarium	-	-	18,800	18,800	21,000
644.400 Vault Setting	-	-	9,300	9,300	11,500
644.500 Monuments	-	-	7,800	7,800	7,500
665.000 Interest Earned	-	-	500	500	500
675.000 Contributions - Private	-	-	100	100	100
695.000 Miscellaneous Revenue	-	-	3,500	3,500	-
699.101 Transfer In - General	-	-	40,900	40,900	-
Total Revenues	-	-	231,400	231,400	219,700
Total Funds Available	-	-	231,400	231,400	219,800

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06	
	Year End	Year End	Amended	Year End	Proposed	
Fund: Cemetery - 209	Audited	Audited	Budget	Estimated	Budget	
Expenditure Detail - Cemetery - 276						
702.000	Salaries	-	135,200	135,200	144,400	
703.000	Overtime	-	4,000	4,000	4,100	
706.000	Salaries - Part Time	-	2,300	2,300	-	
710.000	Longevity	-	3,600	3,600	3,800	
715.000	FICA - Employer	-	11,300	11,300	12,000	
716.000	Health Insurance	-	25,600	25,600	22,600	
717.000	Life Insurance	-	400	400	400	
740.000	Operating Supplies	-	5,600	5,600	5,500	
775.000	Repair & Maintenance Supplies	-	5,500	5,500	5,500	
801.000	Professional Services	-	900	900	900	
850.000	Communications	-	1,500	1,500	2,000	
860.000	Transportation & Education	-	600	600	600	
900.000	Printing & Publishing	-	500	500	500	
920.000	Public Utilities	-	5,000	5,000	6,300	
930.000	Repairs & Maintenance	-	2,400	2,400	1,200	
940.000	Motor Pool Rent	-	6,600	6,600	6,600	
956.000	Miscellaneous Expense	-	300	300	300	
970.000	Capital Outlay	-	20,000	20,000	-	
977.000	Equipment - General	-	-	-	-	
Total Expenditures		-	-	231,300	231,300	216,700
Net Income		-	-	100	100	3,000
Ending Balance				100	100	3,100

702.000 4 Full Time Employees

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Year End	Amended
Fund: Rubbish/Sanitation - 226	Audited	Audited	Budget	Actual	Budget
Beginning Balance	-	-	-	-	57,843
Revenue Detail					
402.000 Taxes - Current	-	-	555,600	555,770	568,000
437.000 Taxes - IFT	-	-	4,200	4,240	4,100
665.000 Interest Earned	-	-	2,500	3,125	2,500
695.000 Miscellaneous Revenue	-	-	3,100	3,377	3,100
Total Revenues	-	-	565,400	566,513	577,700
Total Funds Available	-	-	565,400	566,513	635,543
Expenditure Detail - Sanitation - 521					
702.000 Salaries	-	-	80,000	64,266	76,800
703.000 Overtime	-	-	3,500	2,397	3,500
706.000 Salaries - Part Time	-	-	2,700	2,714	4,000
710.000 Longevity	-	-	6,600	5,170	6,500
716.000 Health Insurance	-	-	27,500	25,362	21,300
717.000 Life Insurance	-	-	200	179	200
719.000 Workers Compensation	-	-	1,800	1,800	1,300
740.000 Operating Supplies	-	-	8,000	7,599	500
775.000 Repair & Maintenance Supplies	-	-	500	386	4,000
801.000 Professional Services	-	-	380,000	363,296	400,000
825.000 Administrative Expense	-	-	2,500	2,500	2,500
940.000 Motor Pool Rent	-	-	33,000	33,000	65,000
956.000 Miscellaneous Expense	-	-	-	-	100
977.000 Equipment - General	-	-	-	-	-
Total Expenditures	-	-	546,300	508,670	585,700
Net Income	-	-	19,100	57,843	(8,000)
Ending Balance	-	-	19,100	57,843	49,843

702.000 Two Full Time Employees

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Inspections - 249	Year End	Year End	Amended	Year End	Amended
	Audited	Audited	Budget	Actual	Budget
Beginning Balance	151,216	244,598	231,840	231,840	264,852
Revenue Detail					
479.000 Building Permits	263,711	166,838	234,000	217,083	255,000
479.100 Electrical Permits	21,522	28,971	25,000	25,711	25,000
479.200 Mechanical Permits	12,909	27,357	15,000	20,444	20,000
479.300 Plan Reviews	22,279	59,320	48,600	60,861	50,000
479.400 Plumbing Inspection Fees	5,795	13,772	15,000	17,517	15,000
481.000 Special Use Permits	1,530	1,320	1,800	2,900	1,500
482.000 Land Division Fees	650	325	500	635	500
569.000 State Grants	53	97,239	18,000	9,049	63,500
608.000 Board of Appeals - Zoning	2,650	1,050	1,500	1,800	1,500
640.000 Rental Inspections	18,102	24,785	13,000	15,050	24,000
641.000 Inspections - Other	1,320	-	-	-	-
648.000 Zoning Books	538	245	800	771	500
665.000 Interest Earned	481	529	1,200	1,792	1,400
673.000 Sale of Fixed Assets	15,877	-	100	-	-
676.000 Reimbursements	820	1,243	300	761	1,000
695.000 Miscellaneous Revenue	630	1,171	800	1,042	500
Total Revenues	368,867	424,165	375,600	375,416	459,400
Total Funds Available	520,083	668,763	607,440	607,256	724,252

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Amended
Fund: Inspections - 249		Audited	Audited	Budget	Actual	Budget
Expenditure Detail - Inspections - 371						
702.000	Salaries	128,016	174,358	166,200	162,110	128,000
706.000	Salaries - Part Time	-	8,574	500	348	27,000
710.000	Longevity	-	815	1,100	1,100	1,100
715.000	FICA - Employer	9,656	13,660	12,600	12,222	12,100
716.000	Health Insurance	19,116	25,188	21,100	20,937	22,500
717.000	Life Insurance	290	387	400	290	300
719.000	Workers Compensation	-	-	1,900	1,900	3,000
727.000	Office Supplies	2,867	2,632	-	-	-
740.000	Operating Supplies	2,653	6,570	8,000	13,651	8,000
775.000	Repair & Maintenance Supplies	-	-	-	-	-
801.000	Professional Services	74,780	49,811	58,000	50,720	60,000
825.000	Administrative Expense	7,500	7,500	10,000	10,000	27,000
850.000	Communications	1,195	1,006	900	835	1,000
860.000	Transportation & Education	2,815	3,813	4,000	2,826	3,800
900.000	Printing & Publishing	1,598	983	3,000	530	1,500
930.000	Repairs & Maintenance	-	129	2,000	1,725	500
940.000	Motor Pool Rent	9,500	9,600	7,600	7,600	9,600
956.000	Miscellaneous Expense	1,685	4,131	1,600	923	1,200
964.000	Refunds & Rebates	75	-	-	-	-
977.000	Equipment - General	9,805	-	-	-	4,700
Inspections - Building		271,551	309,157	298,900	287,717	311,300

977.000 Computer and Printer

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Year End	Amended
Fund: Inspections - 249	Audited	Audited	Budget	Actual	Budget
Expenditure Detail - Zoning - 721					
702.000	Salaries				35,000
703.000	Salaries - Part Time				-
710.000	Longevity				1,000
715.000	FICA - Employer				2,800
716.000	Health Insurance				10,300
717.000	Life Insurance				200
719.000	Workers Compensation				700
740.000	Operating Supplies	-	-	500	47
801.000	Professional Services	169	8,092	20,100	25,809
860.000	Transportation & Education	604	137	500	-
900.000	Printing & Publishing	2,725	2,711	2,000	2,217
956.000	Miscellaneous Expense	59	158	36,000	26,614
	Planning & Board of Appeals	3,557	11,098	59,100	54,687
					73,500
Expenditure Detail - Community Development - 745					
	Projects	377	116,668	-	-
					-
	Total Expenditures	275,485	436,923	358,000	342,404
	Net Income	93,382	(12,758)	17,600	33,012
	Ending Balance	244,598	231,840	249,440	264,852
479.000	Does Note Include Fees for WWTP or Hospital Permits Anticipated in 2005-2006				
702.000	Three Full Time Employees				
706.000	One Permanent Part Time Employee				

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Band - 270		Audited	Audited	Budget	Estimated	Budget
Beginning Balance		567	17,408	15,447	15,447	15,847
Revenue Detail						
402.000	Taxes - Current	66,513	67,870	74,100	74,100	79,000
437.000	Taxes - IFT	-	-	600	600	-
651.100	Shelter Reservations	850	1,075	400	400	500
665.000	Interest Earned	239	48	100	100	400
695.000	Miscellaneous Revenue	50				100
699.667	Transfer In - Self Insurance	21,215				
Total Revenues		88,867	68,993	75,200	75,200	80,000
Total Funds Available		89,434	86,401	90,647	90,647	95,847
Expenditure Detail - Band - 802						
706.000	Salaries - Part Time	9,754	9,944	10,200	10,200	10,500
715.000	FICA - Employer	739	760	800	800	800
719.000	Workers Compensation	-		1,200	1,200	1,000
740.000	Operating Supplies	6,140	4,060	4,000	4,000	5,000
801.000	Professional Services	49,419	51,608	51,100	51,100	52,500
825.000	Administrative Expense	-	-	-	-	1,000
920.000	Public Utilities	1,512	1,339	3,000	3,000	3,000
930.000	Repairs & Maintenance	1,325	743	400	400	500
941.000	Rents & Leases	-	-	1,900	1,900	-
954.000	Insurance & Bonds	2,867	2,500	-	-	500
956.000	Miscellaneous Expense	270		2,200	2,200	2,400
Total Expenditures		72,026	70,954	74,800	74,800	77,200
Net Income		16,841	(1,961)	400	400	2,800
Ending Fund Balance		17,408	15,447	15,847	15,847	18,647

Includes 3% Pay Increase  
706.000 Band Director Salary  
801.000 Musician Salary

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Library - 271	Year End	Year End	Amended	Unaudited	Proposed
	Audited	Audited	Budget	Year End	Budget
Beginning Balance	146,528	136,395	155,535	155,535	267,358
Revenue Detail					
402.000 Taxes - Current	191,800	194,651	202,000	202,048	215,000
437.000 Taxes - IFT	-	1,783	1,500	1,542	1,500
566.000 State Aid - Cultural	18,462	18,855	16,000	8,212	16,000
574.000 Other State Revenue	-	500	18,800	18,791	12,000
581.000 Contributions - SJC	15,600	15,600	15,600	15,600	15,600
582.000 Contributions - SJCT	145,290	163,652	165,800	165,718	162,900
627.000 Photocopies	5,445	6,427	6,000	6,553	7,000
627.100 Fax Usage	129	507	700	848	800
627.200 Telephone Usage	81	178	300	233	300
660.100 Late Fees	17,048	15,312	14,600	15,223	14,600
660.200 Card Replacement	97	189	200	217	200
661.100 Penal Fines - SJC	71,057	89,799	88,000	87,936	83,500
661.200 Penal Fines - SJCT	81,170	102,609	100,000	100,451	95,400
665.000 Interest Earned	537	548	3,600	3,663	3,500
667.000 Rents & Leases	1,976	2,065	1,900	1,904	1,900
673.000 Sale of Fixed Assets	2,682	2,927	3,400	3,374	3,500
675.000 Contributions - Private	52,184	23,188	32,000	103,713	30,000
676.000 Reimbursements	3,977	15,609	3,100	3,143	2,500
695.000 Miscellaneous Revenue	372	367	2,000	2,185	2,500
699.155 Transfers In - Endowment	37,638	20,000	29,100	29,177	29,300
Total Revenues	645,544	674,766	704,600	770,530	698,000
Total Funds Available	792,072	811,161	860,135	926,065	965,358

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Proposed
Fund: Library - 271		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Operating -790						
702.000	Salaries	310,016	203,061	225,000	213,450	189,100
706.000	Salaries - Part Time	-	98,973	90,000	86,689	138,700
710.000	Longevity	-	7,332	5,200	5,122	5,600
715.000	FICA - Employer	23,322	23,361	24,500	23,344	25,500
716.000	Health Insurance	31,052	37,906	40,300	38,421	47,100
717.000	Life Insurance	845	803	900	831	900
719.000	Workers Compensation	-	-	3,300	3,300	3,300
740.000	Operating Supplies	14,421	20,288	21,300	21,523	21,800
984.000	Periodicals	9,036	11,733	12,500	10,979	12,500
775.000	Repair & Maintenance Supplies	1,960	2,479	2,200	2,894	2,200
801.000	Professional Services	28,146	14,251	10,000	8,299	11,500
802.000	Computer Services	-	-	6,800	6,790	6,800
825.000	Administrative Expense	5,500	5,500	5,500	5,500	5,000
850.000	Communications	3,498	11,045	9,500	10,427	9,500
860.000	Transportation & Education	1,531	1,361	1,600	1,953	1,800
885.000	Special Programming	3,180	940	1,900	2,193	2,100
900.000	Printing & Publishing	5,258	6,323	7,800	5,185	7,800
920.000	Public Utilities	37,206	43,722	47,000	46,345	45,000
930.000	Repairs & Maintenance	17,416	22,765	30,000	34,220	30,000
941.000	Rental & Leases	5,749	5,141	5,500	5,360	6,500
954.000	Insurance & Bonds	8,602	9,500	9,400	9,389	9,500
956.000	Miscellaneous Expense	7,911	5,956	1,700	1,943	1,700
964.000	Refunds & Rebates	-	19,479	-	-	-
977.000	Equipment - General	62,999	-	8,800	8,771	17,500
982.100	Standing Order Books	15,552	11,976	8,500	8,424	10,000
982.200	Fiction	16,025	16,966	17,200	18,081	17,700
982.300	Non Fiction	11,195	11,709	11,000	11,181	11,700
985.000	Audio Visual Materials	7,680	10,330	13,500	15,372	15,000
986.000	Software	306	1,132	2,000	2,074	3,000
General Services		628,406	604,032	622,900	608,060	658,800

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Unaudited	Proposed
Fund: Library - 271		Audited	Audited	Budget	Year End	Budget
Expenditure Detail - Children's -792						
740.000	Operating Supplies	2,184	1,341	1,200	1,444	1,500
982.000	Books	15,790	18,952	18,500	20,026	19,500
Children's Library		17,974	20,293	19,700	21,470	21,000
Expenditure Detail - Debt Service - 905						
Interest on Debt		9,294	11,300	9,800	9,734	8,800
Expenditure Detail - Transfers Out - 965						
Transfer Out - Library CPF		-	20,000	19,500	19,443	20,500
Total Expenditures		655,677	655,625	671,900	658,707	709,100
Net Income		(10,133)	19,141	32,700	111,823	(11,100)
Ending Balance		136,395	155,535	188,235	267,358	256,258

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Depot - 214		Audited	Audited	Budget	Estimate	Budget
Beginning Balance		76,291	37,640	47,955	47,955	30,355
Revenue De						
665.000	Interest Earned	157	153	600	600	500
667.000	Rents & Leases	12,570	12,570	12,700	12,700	13,000
667.100	Lease - Amtrak	5,200	4,400	4,800	4,800	4,800
695.000	Miscellaneous Revenue	-	-	-	-	-
Total Revenues		17,927	17,123	18,100	18,100	18,300
Total Funds Available		94,218	54,763	66,055	66,055	48,655
Expenditure Detail - Depot - 264						
740.000	Operating Supplies	-	-	-	-	-
801.000	Professional Services	-	-	500	500	500
825.000	Administrative Expense	2,400	2,400	5,000	5,000	5,000
920.000	Public Utilities	375	370	500	500	1,000
930.000	Repairs & Maintenance	811	913	1,500	1,500	3,000
954.000	Insurance & Bonds	2,867	3,000	-	-	2,500
956.000	Miscellaneous Expense	125	125	200	200	200
975.000	Building & Improvements	50,000	-	28,000	28,000	-
Total Expenditures		56,578	6,808	35,700	35,700	12,200
Net Income		(38,651)	10,315	(17,600)	(17,600)	6,100
Ending Balance		37,640	47,955	30,355	30,355	36,455

975.000 New Roof in 2004-2005

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06	FY 05-06
	Year End	Year End	Amended	Year End	Adopted	Year to Date
Fund: Brownfield Redevelopment - 243	Audited	Audited	Budget	Actual	Budget	Actual
Beginning Balance	(8,598)	(45)	9,586	9,586	96,780	96,780
Revenue Detail						
665.000 Interest Earned	125	118	900	1,386	900	605
402.000 Taxes - Parcel One North	16,875	16,100	23,200	23,172	29,800	24,821
402.000 Taxes - Marina Island	29,634	55,192	102,200	102,236	-	-
Total Revenues	46,634	71,410	126,300	126,794	30,700	25,426
Total Funds Available	38,036	71,365	135,886	136,380	127,480	122,206
Expenditure Detail						
801.000 Professional Services	75	-	-	-	-	-
956.000 Miscellaneous Expense	1,815	-	-	-	-	-
991.000 Parcel One North Debt	-	31,779	18,000	18,000	23,000	-
999.101 Transfers Out - General Fund	36,191	30,000	21,600	21,600	-	-
Total Expenditures	38,081	61,779	39,600	39,600	23,000	-
Net Income	8,553	9,631	86,700	87,194	7,700	25,426
Ending Balance	(45)	9,586	96,286	96,780	104,480	122,206

402.000 2005 Last Year for Marina Island Capture  
Edgewater Lien Debt Retired December 11, 2009

	FY 02-03	FY 03-04
	Year End	Year End
Fund: Public Improvement - 245	Audited	Audited
June 30 Balance	2004	2005
Cemetery	40,895	(0)
Fire	70,522	80,794
Parks	50,093	49,412
Ice Rink	49,651	66,566
	<u>211,161</u>	<u>196,771</u>

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Tax Increment Finance - 247	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	31,180	31,293	30,912	30,912	31,212
Revenue Detail					
665.000 Interest Earned	113	114	300	300	300
Total Revenues	113	114	300	300	300
Total Funds Available	31,293	31,407	31,212	31,212	31,512
Expenditure Detail - 745					
740.000 Operating Supplies	-	-	-	-	-
801.000 Professional Services	-	495	-	-	-
956.000 Miscellaneous Expense	-	-	-	-	-
974.000 Land Improvements	-	-	-	-	-
Total Expenditures	-	495	-	-	-
Net Income	113	(381)	300	300	300
Ending Balance	31,293	30,912	31,212	31,212	31,512

Fund Balance May Be Used For Projects on the Bluff Only

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Downtown Development Authority - 248	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	59,703	61,447	59,800	59,800	67,700
Revenue Detail					
402.000 Taxes - Current	36,751	37,634	34,600	34,600	38,000
437.000 Taxes - IFT	-	-	3,800	3,800	-
665.000 Interest Earned	251	260	900	900	800
Total Revenues	37,002	37,894	39,300	39,300	38,800
Total Funds Available	96,705				
Expenditure Detail - 745					
740.000 Operating Supplies	7,270	11,695	7,500	7,500	7,500
801.000 Professional Services	19,675	19,475	20,600	20,600	20,500
825.000 Administrative Expense	7,500	7,500	2,500	2,500	5,000
920.000 Public Utilities	813	871	800	800	1,000
969.000 Contributions	-	-	-	-	-
974.000 Land Improvements	-	-	-	-	-
Total Expenditures	35,258	39,541	31,400	31,400	34,000
Net Income	1,744	(1,647)	7,900	7,900	4,800
Ending Balance	61,447	59,800	67,700	67,700	72,500

	FY 02-03	FY 04-05	FY 04-05	FY 04-05	FY 05-06
Fund: Criminal Forfeiture	Year End	Year End	Amended	Year End	Proposed
	Audited	Estimated	Budget	Estimate	Budget
Beginning Balance	-	1,368	1,448	1,448	1,448
Revenue Detail					
658.000 Fines & Costs	-	-	-	-	-
665.000 Interest Earned	3	5	-	-	100
695.000 Miscellaneous Revenue	-	75	-	-	-
699.101 Transfer In - General	-	-	-	-	-
699.667 Transfer In - Self Insurance	1,365	-	-	-	-
Total Revenues	1,368	80	-	-	100
Total Funds Available	1,368	1,448	1,448	1,448	1,548
Expenditure Detail					
956.000 Miscellaneous Expense	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Income	1,368	80	-	-	100
Ending Balance	1,368	1,448	1,448	1,448	1,548

Fund: Drug Forfeiture - 265		FY 02-03 Year End Audited	FY 04-05 Year End Estimated	FY 04-05 Amended Budget	FY 04-05 Year End Estimate	FY 05-06 Proposed Budget
Beginning Balance		-	4,238	587	587	687
Revenue Detail						
658.000	Fines & Costs	228	-	-	-	-
665.000	Interest Earned	8	16	-	-	-
695.000	Miscellaneous Revenue	1,252	333	100	100	100
699.101	Transfer In - General	-	-	-	-	-
699.667	Transfer In - Self Insurance	5,942	-	-	-	-
Total Revenues		7,430	349	100	100	100
Total Funds Available		7,430	4,587	687	687	787
Expenditure Detail						
740.000	Operating Supplies	2,617	4,000	-	-	-
956.000	Miscellaneous Expense	575	-	-	-	-
Total Expenditures		3,192	4,000	-	-	-
Net Income		4,238	(3,651)	100	100	100
Ending Balance		4,238	587	687	687	787

Fund: Justice Training - 274		FY 02-03 Year End Audited	FY 04-05 Year End Estimated	FY 04-05 Amended Budget	FY 04-05 Year End Actual	FY 05-06 Proposed Budget
Beginning Balance		-	4,077	5,593	5,593	6,971
Revenue Detail Police - 301						
501.000	State/Federal Grants	-	1,957	-	2,853	-
665.000	Interest Earned	5	9	-	75	1,000
675.000	Contributions - Private	437	-	-	-	-
699.000	Transfers In	4,700				
Police		5,142	1,966	-	2,929	1,000
Revenue Detail Dispatch - 303						
501.000	State/Federal Grants	1,152	1,309	2,100	2,106	1,000
665.000	Interest Earned	-	4	-	-	-
Police Dispatch		1,152	1,313	2,100	2,106	1,000
Total Revenues		6,294	3,279	2,100	5,034	2,000
Total Funds Available		6,294	7,356	7,693	10,627	8,971
Expenditure Detail						
301.000	Police	1,691	1,763	2,600	2,563	1,000
303.000	Dispatch	526	-	1,100	1,093	1,000
Total Expenditures		2,217	1,763	3,700	3,657	2,000
Net Income		4,077	1,516	(1,600)	1,378	-
Ending Balance		4,077	5,593	3,993	6,971	6,971

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Debt Service - 301		Audited	Audited	Budget	Estimate	Budget
Beginning Balance		19,091	178,311	305,358	305,358	312,658
Revenue Detail						
402.000	Taxes - Current	379,671	387,292	406,100	406,100	458,000
437.000	Taxes - IFT	-	4,502	1,200	1,200	4,300
665.000	Interest Earned	537	799	4,800	4,800	3,500
699.204	Transfers In - Street Improve	35,000	-	-	-	-
699.591	Transfer In - Water Fund	-	-	-	-	-
Total Revenues		415,208	392,593	412,100	412,100	465,800
Total Funds Available		434,299	570,904	717,458	717,458	778,458
Expenditure Detail CSO Bonds						
991.000	Principal	70,000	45,000	55,000	55,000	60,000
995.000	Interest on Debt	185,988	201,006	199,800	199,800	198,400
998.000	Agent Fees	-	-	-	-	-
CSO Bonds		255,988	246,006	254,800	254,800	258,400
Expenditure Detail SRF Bonds						
991.000	Principal	-	-	80,000	80,000	170,000
995.000	Interest on Debt	-	19,540	70,000	70,000	87,600
998.000	Agent Fees	-	-	-	-	-
SRF Debt		-	19,540	150,000	150,000	257,600
Total Expenditures		255,988	265,546	404,800	404,800	516,000
Net Income		159,220	127,047	7,300	7,300	(50,200)
Ending Balance		178,311	305,358	312,658	312,658	262,458

Source of Funds: Dedicated Debt Retirement Millage - Not Effected by Headlee Reduction Fraction  
Levy May Be Changed Each Year to Meet Debt Service Schedule

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06	FY 05-06
Fund: Capital Project Fund	Year End	Year End	Amended	Unaudited	Amended	31-Jul
	Audited	Audited	Budget	Year End	Budget	Year to Date
Beginning Balance	1,586,843	1,622,872	1,168,634	1,168,634	1,291,095	1,291,095
Revenue Detail						
State Revenue	646,574	5,000	-	-	-	-
State Grant - Lake Bluff Sidewalk	-	500	25,000	25,231	-	-
State Grant - Edgewater Clean Up	8,234	129,494	-	-	-	-
State Grant - Tree Replacement	-	-	20,000	19,670	-	-
Interest Earned	1,333	1,711	8,000	9,687	2,500	935
Interest - Special Assessment	578	1,451	1,300	1,136	1,000	-
Special Assessment - Sidewalk	50,491	5,097	2,700	2,347	2,700	-
Special Assessment - Mt Curve	4,117	155	100	155	-	-
Land Sale- Edgewater Parcel A	54,000	34,328	40,000	40,000	-	-
Contributions - Private	-	149,172	147,000	149,272	152,000	13,500
Contributions - Ice Arena	86,216	84,000	83,000	82,000	-	-
Contributions - Horses on the Beach	-	177,215	3,000	4,825	-	-
Contributions - Band Shell *	-	1,100	179,200	279,501	83,800	1,000
Contributions-Fire Equipment	-	-	3,400	3,400	-	-
Reimbursements	120,324	10,649	2,800	5,787	-	-
Horse Auction/Net of Costs	-	-	75,000	-	70,000	6,450
Proceeds from Notes	550,000	-	-	-	-	-
Previous Year General Fund Transfer	644,254	-	508,900	509,804	530,000	-
	-	-	-	-	-	-
Total Revenues	2,166,122	599,872	1,099,400	1,132,817	842,000	21,885
Total Funds Available	3,752,965	2,222,745	2,268,034	2,301,451	2,133,095	1,312,979
Expenditure Detail - Projects						
Police Department Software	-	-	8,000	8,000	-	-
Police Department Equipment	-	-	-	-	50,000	-
Public Safety Command Vehicle	-	13,000	54,000	7,510	-	-
Fire Station Building Improvements	-	-	-	6,974	16,000	-
Fire Department Equipment	-	-	7,000	5,652	-	-
Haunted House - Halloween	-	-	8,300	8,272	-	-
Horses on the Beach/Tourism 2005	-	192,469	140,000	98,105	100,000	8,249
Welcome Center/Horse Trolley	-	46,481	45,000	41,874	40,000	-
Box Factory Sculpture Pads	-	-	15,000	14,912	-	-
Completed Projects	1,933,229	741	-	500	-	-
Tiscornia Park Improvements	51,046	19,902	4,000	4,248	-	-
DPW Building	-	80,323	27,000	1,628	25,000	-
Bear Park Lighting	-	316	800	730	-	-
Lake Bluff Sidewalk	-	-	50,000	49,921	-	-
Band Shell Renovation/Engineering	-	7,127	492,700	448,908	52,000	31,340

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06	FY 05-06
	Year End	Year End	Amended	Unaudited	Amended	31-Jul
Fund: Capital Project Fund	Audited	Audited	Budget	Year End	Budget	Year to Date
Riverview Woodbine Air Conditioning	-	-	3,700	3,680	-	
Tree Replacement	-	-	40,000	34,453	-	
Riverview Restroom Renovation	-	-	75,000	40,812	-	
Whirlpool/LECO Field Study	-	-	-	16,059	24,000	
Wells Field			100,000	3,110	50,000	
Dog Park			15,000	-	20,000	5,695
Downtown Parking Lots			50,000	-	100,000	
Ice Arena Debt Service	-	191,044	191,100	191,044	95,550	
Lions Park Sidewalk Extension	-	-	17,000	17,000	-	
Chapin Hall				6,966		
Curious Kids Ramp	-		20,000	-	20,000	
Edgewater Development	87,836	128,671	-	-	-	
Edgewater Drive Phase II	-	300,000	-	-	-	
Kiwanis Restrooms	7,983	33,191	-	-	-	
Lighthouse Project	-	-	-	-	25,000	
Pier Safety	-	5,880	-	-	-	
Riverview Sign Replacement	-	2,226	-	-	-	
Tennis Courts	50,000	32,739	-	-	-	
Milton Park Grounds			-	-	5,000	
Sidewalk Project			-	-	50,000	
City Hall Roof Snow Guard			5,000	-	5,000	
Housing Program			50,000	-	50,000	
Historic Signs			-	-	10,000	
Korean War Memorial Relocation					5,000	
Ice Arena Netting Project					5,000	
Network Software					10,000	
Public Art Display 2006					100,000	
Bluffside Project					500,000	
<b>Total Expenditures</b>	<b>2,130,093</b>	<b>1,054,110</b>	<b>1,418,600</b>	<b>1,010,356</b>	<b>1,357,550</b>	<b>45,284</b>
<b>Net Income</b>	<b>36,029</b>	<b>(454,238)</b>	<b>(319,200)</b>	<b>122,460</b>	<b>(515,550)</b>	<b>(23,400)</b>
<b>Ending Balance</b>	<b>1,622,872</b>	<b>1,168,634</b>	<b>849,434</b>	<b>1,291,095</b>	<b>775,545</b>	<b>1,267,695</b>

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: CSO Project - 450		Audited	Audited	Budget	Estimate	Budget
Beginning Balance		3,918,256	2,813,216	1,346,955	1,346,955	555,655
Revenue Detail						
402.000	Taxes - Current	70,502	71,550	-	-	-
437.000	Taxes - IFT	-	656	-	-	-
510.000	Federal Grants	-	545,308	532,200	532,200	-
569.000	State Grants	-	1,483,748	1,450,300	1,450,300	-
569.008	Grant Reimburse - MDOT	-	172,342	375,000	375,000	-
665.000	Interest Earned	60,055	20,943	7,800	7,800	2,500
676.000	Reimbursements	-	3,804	1,500	1,500	-
699.000	Transfers In	84,852	-	347,000	347,000	-
Total Revenues		215,409	2,298,351	2,713,800	2,713,800	2,500
Total Funds Available		4,133,665	5,111,567	4,060,755	4,060,755	558,155
Expenditure Detail - Public Works - 441						
702.000	Salaries	80,818	47,720	32,700	32,700	33,800
706.000	Salaries - Part time	4,971	547	2,400	2,400	-
715.000	FICA - Employer	8,702	3,550	2,700	2,700	2,600
718.000	Pension Contribution	1,683	302	-	-	-
740.000	Operating Supplies	775	-	200	200	-
801.000	Professional Services	32,301	20,918	1,000	1,000	30,000
825.000	Administrative Expense	-	10,000	-	-	-
900.000	Printing & Publishing	-	276	-	-	-
940.000	Motor Pool Rent	-	4,800	6,100	6,100	-
956.000	Miscellaneous Expense	660	229	6,400	6,400	-
Public Works		129,910	88,342	51,500	51,500	66,400
Expenditure Detail - Segment I						
801.000	Professional Services	1,616	19,686	-	-	-
803.000	Engineering	12,761	53,309	-	-	-
803.100	Engineering Design	17,020	21,039	-	-	-
803.200	Engineering Construction	82,490	78,322	7,700	7,700	-
974.000	Land Improvements	311,064	1,870,064	500	500	-
Segment I		424,951	2,042,420	8,200	8,200	-

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: CSO Project - 450		Audited	Audited	Budget	Estimate	Budget
Expenditure Detail - Lakeview						
803.100	Engineering	85,964	967	-	-	-
956.000	Miscellaneous Expense	-	275	-	-	-
974.000	Land Improvements	225,533	267	-	-	-
Lakeview Avenue Project		311,497	1,509	-	-	-
Expenditure Detail - Segment II						
803.000	Engineering	63,487	3,715	-	-	-
803.100	Engineering Design	-	39,526	-	-	-
803.200	Engineering Construction	11,879	63,896	236,200	236,200	-
803.300	MDOT Administration	-	27,822	-	-	-
803.400	SRF Administration	20,808	2,247	-	-	-
956.000	Miscellaneous Expense	250	11,433	-	-	-
974.000	Land Improvements	-	251,268	2,508,600	2,508,600	31,000
Segment II		96,424	399,907	2,744,800	2,744,800	31,000
Expenditure Detail - Lions Park Drive						
803.000	Engineering	14,136	-	11,000	11,000	-
803.100	Engineering Design	-	40,198	400	400	-
803.200	Engineering Construction	-	57,846	45,500	45,500	-
803.400	SRF Administration	-	275	200	200	-
956.000	Miscellaneous Expense	2,769	2,046	600	600	-
974.000	Land Improvements	-	122,605	642,900	642,900	-
Park/Lions Project		16,905	222,970	700,600	700,600	-
Expenditure Detail - Transfer Out - 965						
Transfers Out		340,762	1,009,464	-	-	-
Total Expenditures		1,320,449	3,764,612	3,505,100	3,505,100	97,400
Net Income		(1,105,040)	(1,466,261)	(791,300)	(791,300)	(94,900)
Ending Balance		2,813,216	1,346,955	555,655	555,655	460,755

702.000 1/2 Engineer

	FY 02-03 Year End Audited	FY 03-04 Year End Audited	FY 04-05 Amended Budget	FY 04-05 Year End Estimate	FY 05-06 Proposed Budget
Fund: Water/Sewer CPF - 495					
Beginning Balance	126,536	671,614	1,180,185	1,180,185	1,217,385
Revenue Detail					
642.000 Sales	545,078	557,915	550,000	550,000	550,000
665.000 Interest Earned	-	-	-	-	-
Total Revenues	545,078	557,915	550,000	550,000	550,000
Total Funds Available	671,614	1,229,529	1,730,185	1,730,185	1,767,385
Expenditure Detail					
972.000 Water Improvements	-	49,344	512,800	512,800	788,200
Total Expenditures	-	49,344	512,800	512,800	788,200
Net Income	545,078	508,571	37,200	37,200	(238,200)
Ending Balance	671,614	1,180,185	1,217,385	1,217,385	979,185

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Sewer Fund	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Actual	Budget
Beginning Balance	-	131,267	353,188	353,188	265,444
Revenue Detail					
610.100 Sewer Agreement - Townships	194,148	101,139	101,500	95,769	110,000
610.200 Agreement - WWTP	72,122	80,181	76,500	82,303	76,500
642.000 Sales	780,612	813,342	825,800	843,550	992,800
665.000 Interest Earned	-	4,922	4,700	5,059	4,700
669.000 Penalties and Interest	-	41,019	40,000	26,057	40,000
699.450 Transfer In from CSO	71,580	-	-	-	-
699.591 Transfer In - Water Fund	229,102	-	-	-	-
Total Revenues	1,347,564	1,040,603	1,048,500	1,052,737	1,224,000
Total Funds Available	1,347,564	1,171,870	1,401,688	1,405,925	1,489,444

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Sewer Fund		Audited	Audited	Budget	Actual	Budget
Detail Cash Requirements - Sewer Operating - 527						
702.000	Salaries	84,846	73,452	81,000	80,715	86,000
703.000	Overtime	2,055	4,533	5,000	2,859	5,100
710.000	Longevity	-	2,525	2,800	2,800	2,900
715.000	FICA - Employer	5,484	6,546	7,000	6,469	7,200
716.000	Health Insurance	25,765	21,995	14,800	14,749	17,200
717.000	Life Insurance	294	212	300	212	300
719.000	Workers Compensation	-	-	1,800	1,800	1,800
740.000	Operating Supplies	3,244	827	3,000	667	5,000
775.000	Repair & Maintenance Supplies	1,258	4,288	5,000	5,664	5,000
801.000	Professional Services	379	8,059	9,000	10,206	19,000
825.000	Administrative Expense	-	100,000	150,000	150,000	125,000
850.000	Communications	1,191	1,132	2,000	1,165	2,000
860.000	Transportation & Education	10	309	500	-	500
920.000	Public Utilities	11,037	9,397	12,000	9,629	12,000
925.000	Sewage Treatment Fees	655,665	746,447	745,000	733,291	750,000
930.000	Repairs & Maintenance	22,628	18,916	35,000	33,376	40,000
940.000	Motor Pool Rent	6,300	25,200	32,700	32,400	32,700
954.000	Insurance & Bonds	21,133	20,000	18,800	18,778	20,000
956.000	Miscellaneous Expense	559	633	500	-	500
968.000	Depreciation	-	-	-	-	-
976.000	Equipment - General	-	-	35,700	35,700	175,000
<b>Total Cash Requirement</b>		<b>841,848</b>	<b>1,044,471</b>	<b>1,161,900</b>	<b>1,140,481</b>	<b>1,307,200</b>
<b>Net Change in Cash</b>		<b>131,267</b>	<b>221,921</b>	<b>(113,400)</b>	<b>(87,744)</b>	<b>(83,200)</b>
<b>Ending Balance</b>		<b>131,267</b>	<b>353,188</b>	<b>239,788</b>	<b>265,444</b>	<b>182,244</b>
702.000	2 Full Time Employees	-	-	-	-	-
976.000	Sewer Lift Station Upgrade- Upton Drive	-	-	-	-	175,000

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Water Fund - 591	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	720,523	456,170	687,228	687,228	788,928
Revenue Detail					
628.000 Tap Charges	203,766	200,000	225,000	225,000	200,000
642.000 Sales	2,423,161	2,600,000	2,420,000	2,420,000	2,792,000
643.000 Other Charges	25,473	30,000	33,200	33,200	33,200
665.000 Interest Earned	36,192	6,000	12,000	12,000	12,000
669.000 Penalties and Interest	53,948	56,000	58,000	58,000	55,000
669.100 Penalties & Interest Sewer	-	-	-	-	-
676.000 Reimbursements	5,585	200	-	-	-
687.000 Refunds & Rebates	-	-	-	-	-
695.000 Miscellaneous Revenue	2,203	3,600	5,000	5,000	1,000
699.450 Transfer In from CSO	269,182	-	-	-	-
Total Revenues	3,019,510	2,895,800	2,753,200	2,753,200	3,093,200
Total Funds Available	3,740,033	3,351,970	3,440,428	3,440,428	3,882,128

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Water Fund - 591		Audited	Audited	Budget	Estimate	Budget
Cash Requirement - Water Plant - 530						
702.000	Salaries	311,683	308,600	321,000	321,000	339,400
703.000	Overtime	19,182	17,000	15,000	15,000	15,400
704.000	Holiday	-	12,000	9,000	9,000	9,500
706.000	Salaries - Part Time	-	15,200	15,000	15,000	18,000
710.000	Longevity	-	11,300	13,000	13,000	12,200
715.000	FICA - Employer	25,963	28,000	28,600	28,600	29,300
716.000	Health Insurance	55,477	56,500	65,300	65,300	75,800
717.000	Life Insurance	800	800	800	800	800
719.000	Workers Compensation	-	3,700	7,400	7,400	7,600
727.000	Office Supplies	1,617	2,000	-	-	-
728.000	Postage	-	800	100	100	500
740.000	Operating Supplies	80,986	100,000	100,000	100,000	115,000
775.000	Repair & Maintenance Supplies	42,149	40,000	55,000	55,000	55,000
801.000	Professional Services	167,707	60,000	46,600	46,600	40,000
803.000	Contracted Study	-	-	25,000	25,000	25,000
850.000	Communications	5,589	5,500	7,600	7,600	7,700
860.000	Transportation & Education	516	500	500	500	1,700
900.000	Printing & Publishing	5,614	6,500	7,000	7,000	7,000
920.000	Public Utilities	222,083	225,000	210,000	210,000	225,000
930.000	Repairs & Maintenance	153,708	160,000	154,000	154,000	150,000
940.000	Motor Pool Rent	3,800	15,000	9,700	9,700	8,500
941.000	Rental & Leases	53	1,000	500	500	1,000
954.000	Insurance & Bonds	43,011	65,000	64,900	64,900	65,000
956.000	Miscellaneous Expense	8,931	8,000	8,200	8,200	8,000
968.000	Depreciation	165,867	-	-	-	-
974.000	Land Improvements	-	-	-	-	200,000
975.000	Building & Improvements	-	100,000	20,000	20,000	130,000
977.000	Equipment - General	-	10,000	36,000	36,000	8,000
977.100	Equipment Improvement	-	175,000	38,000	38,000	-
Water Plant Operations		1,314,736	1,427,400	1,258,200	1,258,200	1,555,400

702.000 9 Full Time Employees  
706.000 2.5 Full Time Seasonal Employees  
974.000 Shore Protection  
975.000 Generator  
977.000 Lift Station Upgrade

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Water Fund - 591		Audited	Audited	Budget	Estimate	Budget
Cash Requirement - Water Distribution - 536						
702.000	Salaries	295,614	247,500	255,900	255,900	271,800
703.000	Overtime	11,916	12,000	10,000	10,000	12,300
706.000	Salaries - Part Time	-	-	3,200	3,200	7,500
710.000	Longevity	-	6,700	9,100	9,100	10,300
715.000	FICA - Employer	24,081	20,600	20,500	20,500	22,500
716.000	Health Insurance	61,355	57,300	69,600	69,600	80,800
716.100	Pension Health Care	-	6,300	10,400	10,400	11,600
717.000	Life Insurance	707	700	700	700	700
719.000	Workers Compensation	-	2,700	5,400	5,400	5,800
727.000	Office Supplies	598	600	-	-	-
740.000	Operating Supplies	67,921	68,000	80,000	80,000	80,000
775.000	Repair & Maintenance Supplies	51,410	85,000	70,000	70,000	70,000
801.000	Professional Services	3,619	4,500	5,500	5,500	4,500
804.000	Contracted Study	-	-	3,000	3,000	110,800
850.000	Communications	4,364	3,600	4,000	4,000	2,000
860.000	Transportation & Education	987	700	1,000	1,000	1,000
930.000	Repairs & Maintenance	17,252	18,000	15,000	15,000	15,000
940.000	Motor Pool Rent	14,200	57,000	92,300	92,300	66,000
954.000	Insurance & Bonds	34,409	34,000	34,100	34,100	34,000
956.000	Miscellaneous Expense	1,336	1,000	1,000	1,000	1,000
968.000	Depreciation	135,520	-	-	-	-
977.000	Equipment - General	-	2,300	16,000	16,000	7,000
Water Distribution Systems		725,289	628,500	706,700	706,700	814,600

702.000 7 Full Time Employees  
706.000 1 Full Time Seasonal Employee - Engineer  
977.000 Trash Pumps and Boom

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Water Fund - 591		Audited	Audited	Budget	Estimate	Budget
Cash Requirement - Billing - 540						
702.000	Salaries	68,625	116,000	120,300	120,300	129,300
703.000	Overtime	-	1,200	100	100	100
706.000	Salaries - Part Time	-	-	1,000	1,000	4,000
710.000	Longevity	-	4,600	3,600	3,600	3,600
715.000	FICA - Employer	5,929	9,500	9,800	9,800	10,500
716.000	Health Insurance	7,727	23,900	28,600	28,600	33,200
717.000	Life Insurance	172	500	500	500	500
719.000	Workers Compensation	-	1,200	2,500	2,500	2,700
727.000	Office Supplies	5,535	-	-	-	-
728.000	Postage	16,216	23,000	23,500	23,500	30,000
740.000	Operating Supplies	5,034	12,000	13,500	13,500	17,000
801.000	Professional Services	28,707	15,000	15,000	15,000	11,000
802.000	Computer Services	-	7,200	-	-	-
825.000	Administrative Expense	450,000	434,000	460,000	460,000	450,000
860.000	Transportation & Education	2,413	-	-	-	1,000
930.000	Repairs & Maintenance	2,296	3,000	3,000	3,000	4,000
940.000	Motor Pool Rent	2,400	9,500	5,200	5,200	10,400
956.000	Miscellaneous Expense	281	100	-	-	-
968.000	Depreciation	2,427	-	-	-	-
977.000	Equipment - General	1,429	4,000	-	-	23,500
Utility Billing		599,191	664,700	686,600	686,600	730,800

702.000 2 Full Time Billing Clerks; 2 Full Time Meter Readers  
977.000 Scanner and Plotter

Cash Requirement - Debt Service - 905

995.000	Interest on Debt	15,000	4,700	-	-	-
998.000	Agent Fees	295	200	-	-	-
Debt Service		15,295	4,900	-	-	-

2002-2003 Final Bond Payment

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Water Fund - 591	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimate	Budget
Cash Requirement - Transfers Out -965					
999.495	Transfer Out - Water Improv	126,536	-	-	-
999.590	Transfer Out - Sewer Fund	229,102	-	-	-
	Transfers Out	355,638	-	-	-
<b>Total Cash Requirements</b>					
	3,010,149	2,725,500	2,651,500	2,651,500	3,100,800
<b>Net Change in Cash</b>					
	(264,353)	231,058	101,700	101,700	(7,600)
<b>Ending Balance</b>					
	456,170	687,228	788,928	788,928	781,328

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Marina - 594	Year End	Year End	Amended	Year End	Approved
	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	192,290	121,846	247,101	247,101	321,101
Revenue Detail					
611.000 Dock Application Fees	698	250	100	100	100
649.000 Gasoline Revenue	56,630	62,826	56,000	56,000	13,000
665.000 Interest Earned	485	450	3,300	3,300	3,000
667.000 Rents & Leases	2,984	-	-	-	-
670.100 Seasonal Dock Rental	173,000	186,945	176,000	176,000	175,000
670.200 Guest Dock Rental	21,198	21,886	22,000	22,000	20,000
670.300 Winter Storage Rental	80,053	84,827	80,000	80,000	75,000
673.000 Sale of Fixed Assets	-	-	1,000	1,000	-
676.000 Reimbursements	350	-	100	100	100
695.000 Miscellaneous Revenue	134	1,195	5,900	5,900	4,100
Total Revenue	335,531	358,379	344,400	344,400	290,300
Total Funds Available	527,821	480,225	591,501	591,501	611,401

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Approved
Fund: Marina - 594		Audited	Audited	Budget	Estimate	Budget
Cash Requirements						
702.000	Salaries	83,889	67,431	75,000	75,000	78,300
703.000	Overtime	4,618	5,303	5,000	5,000	5,000
706.000	Salaries - Part Time	-	-	3,200	3,200	-
710.000	Longevity	-	884	1,200	1,200	1,400
715.000	FICA - Employer	6,626	5,442	6,500	6,500	6,500
716.000	Health Insurance	15,671	13,696	14,000	14,000	22,700
717.000	Life Insurance	356	326	400	400	400
719.000	Workers Compensation	-	-	1,600	1,600	1,700
727.000	Office Supplies	1,003	-	-	-	-
739.000	Supplies - Resale	-	4,421	4,000	4,000	-
740.000	Operating Supplies	4,540	14,892	20,000	20,000	20,000
741.000	Fuel & Oil	40,881	31,933	40,000	40,000	-
775.000	Repair & Maintenance Supplies	4,964	2,114	500	500	4,000
801.000	Professional Services	9,381	16,864	20,000	20,000	15,000
825.000	Administrative Expense	-	10,000	10,000	10,000	10,000
850.000	Communications	3,249	2,857	3,000	3,000	3,000
860.000	Transportation/Education	-	50	500	500	500
880.000	Community Promotion	6,384	9,477	2,600	2,600	2,600
920.000	Public Utilities	11,139	12,297	13,000	13,000	12,000
930.000	Repairs & Maintenance	14,700	9,457	18,400	18,400	6,000
941.000	Rental & Leases	3,886	3,886	4,500	4,500	4,500
954.000	Insurance & Bonds	14,337	14,500	13,700	13,700	13,500
956.000	Miscellaneous Expense	3,694	1,855	7,000	7,000	500
958.000	Misc Taxes	1,345	530	1,900	1,900	-
960.000	Misc Bank Fees	1,496	1,884	3,000	3,000	3,000
964.000	Refunds & Rebates	-	3,025	1,400	1,400	1,000
974.000	Land Improvements	-	-	-	-	-
977.000	Equipment - General	-	-	-	-	15,700
Total Cash Requirements		232,159	233,124	270,400	270,400	227,300
Net Change in Cash		(70,444)	125,255	74,000	74,000	63,000
Ending Balance		121,846	247,101	321,101	321,101	384,101

702.000 2 Full Time Employees 70% and 1 Full Time Seasonal Employee

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
Fund: Motor Pool - 661	Year End	Year End	Amended	Year End	Proposed
	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	258,038	282,290	311,988	311,988	225,988
Revenue Detail					
665.000 Interest Earned	642	613	1,900	1,900	2,000
667.000 Rents & Leases	515,698	660,459	630,000	630,000	632,600
673.000 Sale of Fixed Assets	-	-	10,000	10,000	-
676.000 Reimbursements	-	18,386	30,000	30,000	18,000
692.000 Gain on Disposition of Assets	65,433	-	-	-	-
695.000 Miscellaneous Revenue	95	13,062	4,500	4,500	-
Total Revenues	581,868	692,520	676,400	676,400	652,600
Total Funds Available	839,906	974,810	988,388	988,388	878,588

		FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
		Year End	Year End	Amended	Year End	Proposed
Fund: Motor Pool - 661		Audited	Audited	Budget	Estimate	Budget
Cash Requirements - Operating						
702.000	Salaries	77,325	68,340	70,000	70,000	73,700
703.000	Overtime	343	1,596	700	700	600
710.000	Longevity	-	2,000	2,600	2,600	2,700
715.000	FICA - Employer	5,887	5,491	5,600	5,600	5,900
716.000	Health Insurance	11,882	13,495	15,100	15,100	17,600
716.100	Pension Health Care	-	1,931	-	-	-
717.000	Life Insurance	212	212	200	200	200
719.000	Workers Compensation	-	-	1,500	1,500	1,500
740.000	Operating Supplies	75,190	114,465	115,000	115,000	125,000
775.000	Repair & Maintenance Supplies	46,875	58,318	81,500	81,500	75,000
801.000	Professional Services	161	2,589	1,000	1,000	1,000
825.000	Administrative Expense	-	8,500	8,500	8,500	7,500
850.000	Communications	89	118	200	200	100
860.000	Transportation & Education	-	30	200	200	200
900.000	Printing & Publishing	-	-	300	300	300
930.000	Repairs & Maintenance	48,944	58,893	65,000	65,000	65,000
954.000	Insurance & Bonds	65,371	75,585	68,300	68,300	65,000
956.000	Miscellaneous Expense	200	359	100	100	100
968.000	Depreciation	166,249	-	-	-	-
977.000	Equipment - General	5,680	154,764	326,600	326,600	137,500
999.101	Transfers Out	16,000	-	-	-	-
<b>Total Cash Requirement</b>		<b>520,408</b>	<b>566,686</b>	<b>762,400</b>	<b>762,400</b>	<b>578,900</b>
<b>Net Change in Cash</b>		<b>24,252</b>	<b>-</b>	<b>(86,000)</b>	<b>(86,000)</b>	<b>73,700</b>
<b>Ending Balance</b>		<b>282,290</b>	<b>311,988</b>	<b>225,988</b>	<b>225,988</b>	<b>299,688</b>
702.000	2 Full Time Employees					
977.000	Sidewalk Snow Blower-New					30,000
977.000	Squad Cars/Change Out (2)-Replacement					50,000
977.000	PD Car - Police Chief - Replacement					12,500
977.000	Cemetery Mower - Replacement					12,000
977.000	Cemetery Pickup Truck - Replacement					19,000
977.000	Meter Reader Pickup Truck - New Second Truck for Efficiency					14,000
						<u>137,500</u>

	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06
	Year End	Year End	Amended	Year End	Proposed
Fund: Self Insurance - 667	Audited	Audited	Budget	Estimate	Budget
Beginning Balance	-	1,359,865	1,186,280	1,186,280	1,061,080
Revenue Detail					
851.000 Insurance	12,588	28,583	72,100	72,100	72,300
861.000 Retirement System	1,054	1,255	100	100	-
870.000 Vacation/Sick/Other	-	-	-	-	-
699.000 Transfers In	1,507,860				
Total Revenue	1,521,502	29,838	72,200	72,200	72,300
Total Funds Available	1,521,502	1,389,703	1,258,480	1,258,480	1,133,380
Cash Requirements					
851.000 Insurance	94,071	106,713	2,400	2,400	65,000
851.000 Retirement System	-	83,598	35,000	35,000	-
870.000 Vacation/Sick/Other	80,791	17,434	160,000	160,000	-
999.000 Transfers Out	-				
Total Cash Requirements	174,861	207,745	197,400	197,400	65,000
Net Change in Cash	1,359,865	(173,585)	(125,200)	(125,200)	7,300
Ending Balance	1,359,865	1,186,280	1,061,080	1,061,080	1,068,380

Revenue Source: Intradepartments Insurance Contributions