



CITY OF
St. Joseph

2007-2008

Fiscal Year Budget

City of St. Joseph
2007-2008
Fiscal Year Budget

Submitted
to
The St. Joseph City Commission

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

Submitted
by
City Manager
Frank Walsh

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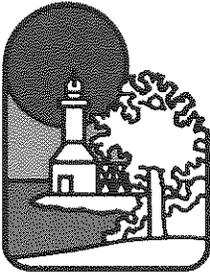
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Budget Overview



City of St. Joseph

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Holding on to the Past...Reaching out to the Future

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April 23, 2007

Dear Mayor Goff and City Commissioners:

Deb Koroch and I are pleased to present the City Commission with our recommended budget for the fiscal year ending June 30, 2008. The budget document is divided into ten sections; the Fiscal Year 2007-2008 Summary Budget is located under Tab 3 and the Fiscal Year 2007-2008 Detailed Budget begins at Tab 4 with the General Fund Detail.

The Michigan Department of Treasury Uniform Budget Manual lays out the requirements for the annual budget document. The annual budget for the general fund and all special revenue funds must include for each fund:

- Actual expenditures for the most recently completed fiscal year
- Estimated expenditures for the current fiscal year
- Estimated expenditures for the next fiscal year
- Actual revenues for the most recently completed fiscal year
- Estimated revenues for the current fiscal year
- Estimated revenues for the next fiscal year
- Beginning and ending fund balances for each year
- An estimate of the minimum fund balances required for deficiency, contingency, or emergency purposes
- An estimate of the expected surplus
- The adopted budget must be at the revenue by source and expenditures by function level
- Other data relating to fiscal conditions that the city manager considers useful in considering the financial needs of the city

The submitted budget meets all of the above criteria.

City Commission Goals

The goals set by the City Commission during their goal setting session on December 11, 2006 have been the basis of this budget and many of the individual objectives identified during that session have been incorporated into either the operating or capital projects budget.

Revenue Outlook

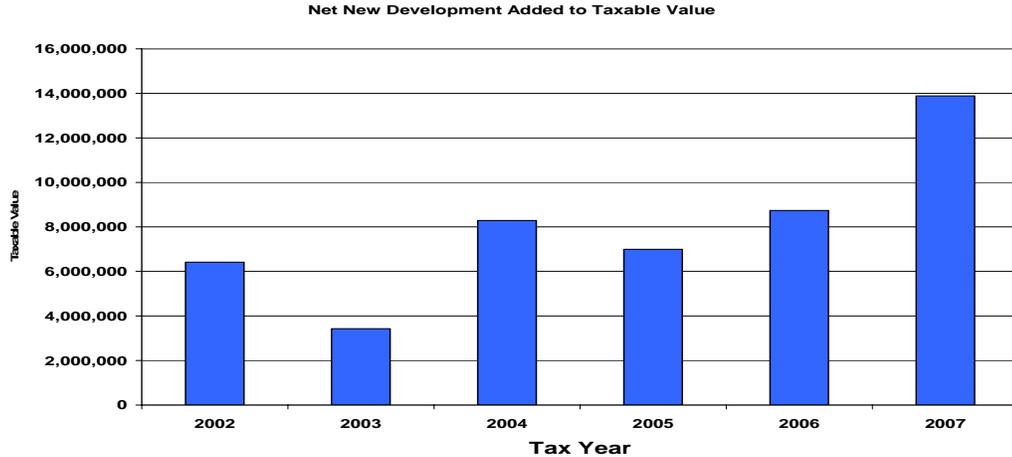
The core governmental functions are funded through the City's General Fund. The primary source of revenue for the general fund is property taxes, which constitutes 68% of all funds available for general operations. Over the past seven years, dependence on property taxes has

MAYOR - Mary J. Goff

MAYOR PRO TEM - Robert L. Judd • CITY COMMISSION - Dr. Jeffrey E. Richards • Michael C. Garey • Chad G. Mandarino

continued to rise as state shared revenues have declined from \$1.4 million in 2000 to a projected \$890,000 in 2007-2008. Thankfully, our tax base has been strengthened through new development and renovations of older properties.

The City’s 2007 total taxable value is \$389,434,348 less the value of the Renaissance Zone (\$19,722,977) for a net taxable valuation of \$369,711,371.



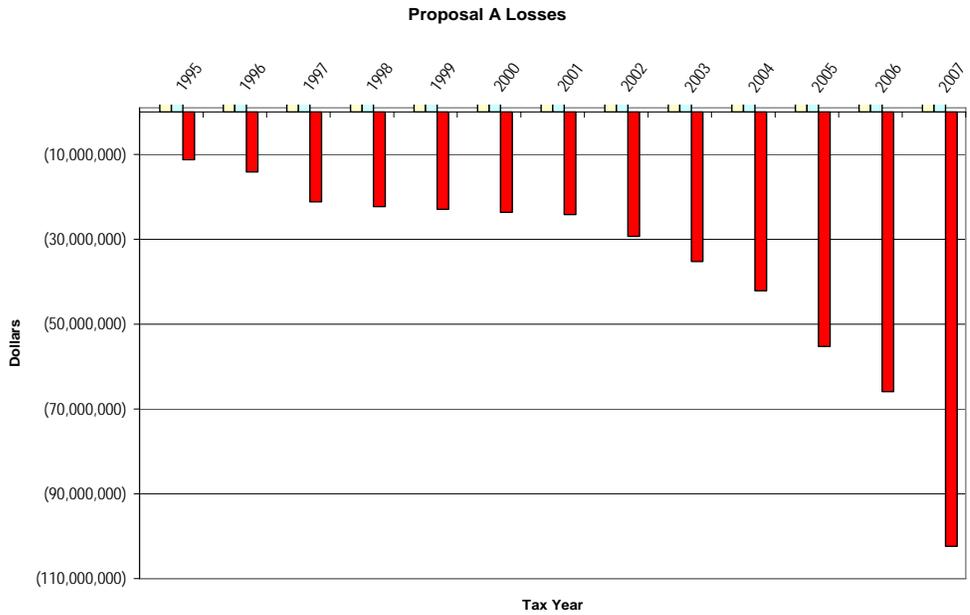
Generally, real property values in St. Joseph continue to appreciate. The table below shows the average increases in real property values by class for the 2007 tax year:

Property Class	Percent %
Residential	12%
Commercial	27%
Industrial	2.5%

Values for individual parcels within each class will vary based on the neighborhood and condition of the property. The taxable value of each property is capped and limited by Proposal A. Under this Act, the taxable values of individual parcels can not be increased by more than 5% or inflation, which ever is less. For 2007, the inflationary factor, as set by the state, capped the increase in taxable value at 3.7%. The table below shows the maximum allowable increases for taxable value since Proposal A was enacted in 1993.

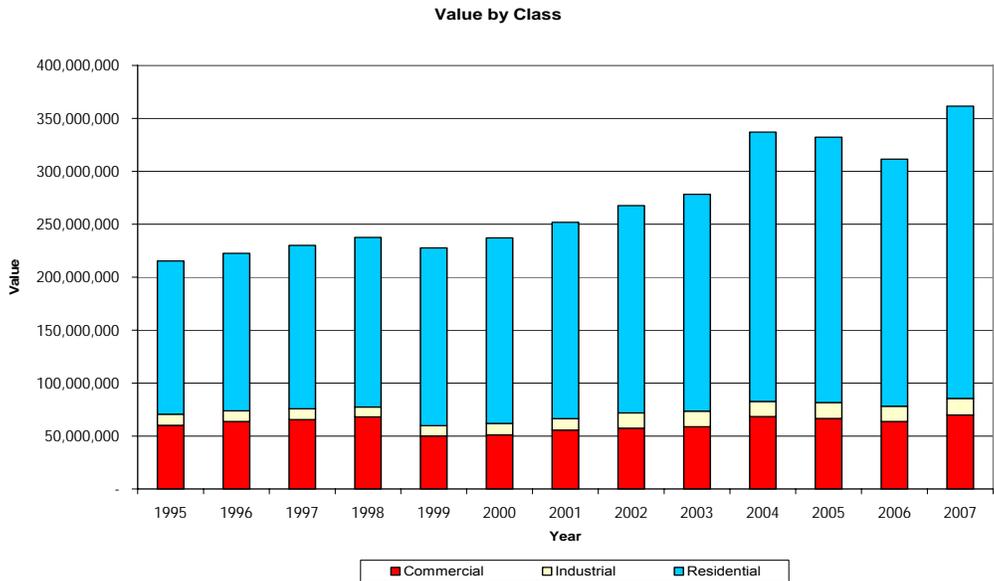
Year	% Increase	Year	% Increase
1994	3.00%	2001	3.20%
1995	2.60%	2002	3.20%
1996	2.80%	2003	1.50%
1997	2.80%	2004	2.30%
1998	2.70%	2005	2.30%
1999	1.60%	2006	3.30%
2000	1.90%	2007	3.70%

Since then, taxpayers have saved significant dollars due to the capping of taxable value. The table below illustrates the impact of Proposal A on the tax base of the City of St. Joseph.



Under Proposal A limitations, the City of St. Joseph has lost the equivalent of 2.75 mills of property tax revenue for 2007.

In addition, over the past thirteen years the proportion of real property tax that has come from residential taxpayers has increased from 67% to 76% in 2007. The graph below illustrates the shift to a greater reliance on residential taxpayers.



For the past several years, the City of St. Joseph has levied a total of 17.27 mills. This total millage rate consists of five components including; general operating, library, municipal band, rubbish and debt service. This year we recommend that street improvements be added as a sixth component by dedicating 1 mill of the general operating millage to the improvement of streets. As you know, the results of our 2006 citizen survey show an overwhelming desire to have increased spending on the repair and maintenance of city streets. Although, the City has the ability to raise the millage rate beyond the current rates, the City Commission has indicated a desire to maintain the current rate. The table below indicates both the maximum allowable and recommended millage rates for the 2007 tax year.

Function	Maximum Allowable	Recommended Rate
General Operating	14.75	12.23
Street Improvement	1.00	1.00
Rubbish Removal	2.40	1.75
Library Operating	0.79	0.68
Municipal Band	1.58	0.25
Debt Service		1.36
Total Millage Levy	20.52	17.27

The State of Michigan budget is still very much in a crisis situation, with an anticipated deficit or more than \$1.1 billion dollars at October 31, 2007 unless solutions are found. In addition, the Single Business Tax, which brings in nearly \$2 billion per year, is scheduled to expire in December with no revenue replacement approved. Over the past decade, the State of Michigan has been cutting their tax rates. Michigan's state and local taxes including, business and individual combined, are now below the national average.

Between the economy and tax cuts, the State of Michigan has seen its budget shrink. For the past three years, the State has frozen its appropriations for state shared revenue, while the revenues from sales tax (source of revenue sharing dollars) have continued to grow at a rate greater than inflation. The state has consistently targeted state shared revenues to offset budget shortfalls. Over the past seven years, cuts in state shared revenue payments to the City of St. Joseph have decreased to an estimated amount of \$890,000 for FY 2007-2008; \$510,000 less than the amount distributed in FY 2000-2001. Several different proposals are currently being floated in Lansing regarding state shared revenues, including a plan to increase payments to communities that show collaborative efforts and most recently a plan to decrease payments to communities that do not participate in the State purchasing program.

Still other bills are currently being proposed in Lansing which would place further limitations on our ability to raise local revenues, including an eighteen month moratorium on the uncapping of taxable values and the elimination of the personal property tax.

We have been very fortunate that tax revenues from new construction have been more than adequate to offset the combined losses in state shared revenues. However, revenue sharing cuts, tax limitations from Headlee and Proposal A together with any new taxing restrictions from Lansing will begin to have real adverse affects on future General Fund surpluses.

The Sewer Fund will also face some funding challenges this year. Last year there was no increase to the sewer rates. However, the wastewater treatment plant has announced their plan to raise treatment charges 10% in January 2008. Moreover, four of the ten sewer lift stations have reached their maximum life while two others will be replaced this year at a cost of \$275,000. We are recommending that sewer rates be raised 10% with the October 2007 billing to cover the anticipated hike from the wastewater plant and provide essential capital improvement dollars.

The City Commission has authorized our application for a \$28 million loan from the State Drinking Water Revolving Fund (DWRF). The DWRF plan calls for the City to borrow this amount in phases over the next four years. The DWRF provides funding for safe drinking water projects at an interest rate of 2.185% and a term of 20 years. Our current rate structure is sufficient to support the debt service on the initial borrowing with an inflationary adjustment scheduled for January 2008. An additional increase in water rates will be necessary in January 2009 to support borrowing for scheduled plant upgrades. Other than inflationary adjustments, no rate increase will be necessary to fund in-city projects. However, the Fire Service Fee is scheduled to expire in July 2010 and will need to be extended through December 2028 to repay the debt over the term.

Debt Management

The City has issued a considerable amount of debt since the 2004 CSO bonds were sold to pay for combined sewer overflow projects. Current outstanding debt includes the following:

• General Obligation Note – City Hall	\$523,340
• General Obligation Note – Fire Truck	\$133,500
• Edgewater Ausco Lien	\$140,069
• Berrien County Revolving Fund 2011-2021	\$250,000
• General Obligation Bonds for CSO	\$3,920,000
• General Obligation Bonds for CSO - SRF	\$1,985,000
• General Obligation Bonds for CSO - SRF	\$1,795,000

As discussed above, the City will issue additional debt in the spring of 2008 to finance water system improvements including the replacement of the existing water tower, raw water intake and plant improvements through 2010. The exact amount of debt will depend on the extent of improvements undertaken at the water plant. The City has applied for additional funding to finance other CSO work identified as part of the S2 Grant Study. We also plan to borrow \$1 million to fund the park improvements at Bluffside and approximately \$1 million to fund new lighting in the downtown district.

State statutes limit the amount of general obligation installment note debt that governmental entities may issue to 1.25% of its total taxable valuation and the amount of general obligation bond debt to 10% of its total taxable valuation, exclusive of interest. The current debt limitation for the City of St. Joseph is \$38,943,435 for bond debt and \$4,867,929 for note debt.

Budget Summary

	General Fund	Enterprise Funds	Other Funds	Totals
Revenues by Source				
Property Taxes	4,669,800	0	1,647,800	6,316,700
Licenses & Permits	4,600	0	421,200	425,800
Federal/State Funds	901,200	144,000	1,223,100	2,233,300
Charges for Services	1,046,800	5,464,900	1,073,200	7,584,900
Fines & Forfeits	90,300	102,000	193,700	386,000
Interest	125,000	102,500	217,700	445,200
Other Revenues	<u>46,000</u>	<u>7,417,500</u>	<u>3,793,500</u>	<u>11,257,000</u>
Total Revenues	6,883,700	13,230,900	8,570,200	28,684,800
Expenditures by Activity				
Legislative	28,000	0	0	28,000
General Government	1,016,200	0	386,000	1,402,200
Public Safety	2,509,900	0	532,600	3,042,500
Public Works	49,700	6,122,700	5,761,900	11,934,300
Health & Welfare	50,600	0	0	50,600
Community/Economic Dev	337,600	0	150,961	488,561
Recreation & Culture	740,200	644,800	1,128,300	2,513,300
Insurance/Other	1,022,200	0	0	1,022,200
Debt Service	<u>375,900</u>	<u>0</u>	<u>528,000</u>	<u>903,900</u>
Total Expenditures	6,130,300	6,767,500	8,487,761	21,385,561
Net Transfers	<u>(778,700)</u>	<u>0</u>	<u>778,700</u>	<u>0</u>
Net Change in Fund Balance	<u>(25,300)</u>	<u>6,463,400</u>	<u>861,139</u>	<u>7,299,239</u>
Beginning Fund Balance	<u>1,081,600</u>	<u>2,613,143</u>	<u>5,927,342</u>	<u>9,622,085</u>
Ending Fund Balance	<u>1,056,300</u>	<u>9,076,543</u>	<u>6,788,481</u>	<u>16,921,324</u>

In the table above, the Sewer Operating, Water Operating and Marina funds make up the Enterprise Funds. The Other Funds include the streets, rubbish, library and capital project funds. Public Works expenditures include all of the planned capital water plant, street and infrastructure improvements.

Community Development

The General Fund budget continues funding for six bi-monthly newsletters, the City calendar, web-site and marketing program. The marketing budget has been decreased from \$125,000 to \$93,000, which will result in much of the work being done in-house.

The Capital Projects budget includes \$32,000 for additional landscaping in the Main Street Medians. Also included is funding from the Downtown Development budget to preserve the landscaping and plantings added last summer in that district.

The Bluffside Project design planning is now well underway, with the Silver Beach Carousel and the Curious Kids Museum sharing the facility with some additional square footage planned for meeting/event rooms. The City of St. Joseph will fund the public park to be located on the southern half of the property.

There continues to be significant interest in developing the YWCA property, as well as, other properties along the easterly side of Lake Boulevard.

Property Maintenance

Building permit fees from the hospital project will be recognized over the next three years, equating to an additional \$56,000 per year through 2009. The hospital construction has also increased the workload in the Inspection Department substantially. For the safety of our community, it is paramount that we continue to provide excellent service through the inspections department. Therefore, this budget provides for the creation of a new assistant building inspector position beginning May 1, 2007. Because the zoning administration position will be absorbed into another position after the retirement of the current zoning administrator, the new assistant position will not add to the current number of employees in the inspection department.

The Property Maintenance budget includes \$25,000 for grants/loans (need-based) to assist in projects identified through inspections of this year's target area.

The Motor Pool budget includes the funding of two small front-wheel drive vehicles to replace the two vehicles currently used by the Property Maintenance/Building Inspection personnel. These vehicles will have higher utility in the winter and will be more fuel efficient.

Community Safety

The combined operating budgets for police and fire total just under \$2.5 million dollars or 6.75 mills of property tax. The total budget is relatively flat from the current year to next; the only real change being the elimination of the full-time parking enforcement officer position in favor of a part-time position with enforcement directed at specific seasons, days, and times.

The Fire Department budget includes \$10,000 for miscellaneous equipment including thirteen sections of hose. In the Motor Pool budget, there are provisions for two new squad cars to be purchased; trading in the two oldest models.

From the Capital Project Fund, the Fire Department has requested \$10,000 for the replacement of the garage windows at the Fire Station and the Police Department has requested \$3,000 for the purchase of a laser radar unit.

Parks and Grounds

The City Commission has expressed their desire to hold new capital projects to a minimum while making maintenance of existing capital assets a priority. The recommended 2007 Capital Projects budget provides for Whittlesey Park fencing/landscaping, Main Street median flowers, improvements to the Margaret B. Upton Arboretum and new street lighting to the downtown area. In an effort to hold down utility costs and conserve water, the Cemetery Operating Fund budget includes funding for the installation of a well to replace the source of water for irrigation from municipal water to well water.

Personnel Issues

In addition to the two staffing changes already mentioned (parking enforcement and assistant building inspector), the budget includes funding for one additional employee at the water plant. The new position is recommended for three reasons: 1) two of the three salaried employees are eligible now for retirement and the Plant Superintendent is eligible in 2011; 2) only the Plant Superintendent has the required classification to manage the water plant, and 3) the addition of two new water towers and two booster stations to the water system will require additional monitoring until such time as certain water plant technology improvements can be completed. Hiring an additional employee now with the requisite classification will allow for a smooth transition through the plant upgrades and impending retirements.

The budget includes 2% increases for all city employees. The budget also assumes that all employees will pay 10% of their health care premiums; currently only general employees and police command participate in the 10% premium sharing. Any combination of significant salary, health care or pension benefits, not offset by employee contributions, will certainly result in reductions to our public safety workforce and/or the loss of our budget stabilization fund in as little as four years.

The cost of health care insurance continues to be a major concern for the City of St. Joseph. Through the partial self-funding of prescription drug, dental and medical premiums, we were able to make significant reductions in our premiums for 2006. These changes also helped to lower our utilization and our premium increases in 2007. However, the total cost of health care for city employees and retirees will total approximately \$1.6 million dollars this year; with the City paying roughly \$1.18 million of that cost (3.19 mills). We continue to investigate other policy changes which would result in net savings for the City.

Motor Pool

In addition to the requests already covered in this report, other items recommended in the Motor Pool budget include; a mini-excavator for the cemetery, a dump truck, three snow plows and one underbody blade, a hauling trailer, and a gator type vehicle.

These items, their respective cost and the equipment to be replaced are listed on the page 121, immediately following the Motor Pool budget.

Conclusion

The information contained in this report is intended to prepare you for a more detailed review of the proposed Fiscal Year 2007-2008 Budget on April 30, 2007. The study session represents an excellent opportunity for the City Commission and staff to review the budget in the context of the goals already established by the City Commission. This is an opportune time for me to recognize the dedication of St. Joseph's workforce and the range of essential services they provide to our residents with professionalism and pride. Their dedication allows us to provide quality services and to develop new and creative solutions to community concerns. Despite the vast amount of time that it takes to prepare this document for your review, the work of the City continues and the Finance Director should be congratulated for her ability to juggle competing demands for her time.

I have truly enjoyed the past eleven years of service to you and the residents of the City of St. Joseph. There is no question I work for an outstanding City Commission and that we have an excellent staff in place. We believe the Proposed Budget addresses the City Commission's stated goals and we look forward to reviewing the budget with you on Monday, April 30, 2007, from 5:30 p.m. – 7:00 p.m.

Sincerely,



Frank L. Walsh
City Manager

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:	\$1,000,000
Budget Stabilization Fund:	1,000,000
Street Funds:	325,000
Rubbish Fund:	150,000
Debt Service Fund:	525,000
Sewer Fund:	500,000
Water Fund:	1,500,000
Motor Pool Fund:	300,000
Self Insurance Fund:	800,000
Capital Projects Fund:	400,000

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 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 Budget Stabilization Fund is used to account for funds set aside pursuant to the provisions of Public Act 30 of 1978. Funds transferred to this account may only be used in accordance with the act.

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 Operating 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 Operating 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 Employee Health Care Fund is an Internal Service Fund established to collect revenues from various other funds and provide city employees and retirees with health insurance in accordance with the personnel policy manual and existing labor contracts.

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

The 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
	Public Services	CSO Bond Issue	Capital Improvements	Sewer Fund	Motor Pool Fund
	Major Streets	SRF Bond Issue	Library Capital Projects	Water Fund	Self Insurance
	Local Streets		CSO Projects	Marina Fund	Employee Health Ins
	Street Improvement		Water/Sewer Improvements		
	Cemetery				
	Depot				
	Rubbish				
	Brownfield Authority				
	Public Improvements				
	TIFA *				
	DDA *				
	Inspections				
	Drug Forfeiture				
	Criminal Forfeiture				
	Band				
	Library				
	Justice Training				

* Component Units

Budget Summary

2007-2008 Budget at a Glance

Modified Accrual				Accrual	Modified Accrual		
General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Permanent Funds	Component Funds	Totals

Revenue by Source

Property Taxes	4,669,800	1,071,500	533,100	-	-	-	43,200	6,317,600
Licenses and Permits	4,600	421,200	-	-	-	-		425,800
Federal/State Revenues	901,200	1,188,100	-	35,000	144,000	-		2,268,300
Charges for Services	1,046,800	399,500	-	673,700	5,464,900	-		7,584,900
Fines and Forfeits	90,300	193,700	-	-	102,000	-		386,000
Interest	125,000	131,000	18,000	29,300	102,500	35,900	3,500	445,200
Rent	-	-	-	-	-	-		-
Other Revenues	46,000	155,600	-	3,637,900	7,417,500	-		11,257,000
Total Revenue	6,883,700	3,560,600	551,100	4,375,900	13,230,900	35,900	46,700	28,684,800

Expenditures by Activity

Personnel	4,203,300	1,752,100	-	25,000	1,460,100	-	8,000	7,448,500
Operating Supplies	236,500	192,000	-	-	618,400	-	17,000	1,063,900
Professional and Contract Services	675,100	690,500	-	128,000	914,000	-	19,900	2,427,500
Utilities	139,200	218,600	-	-	1,142,900	-	800	1,501,500
Repairs/Maintenance	114,800	84,700	-	-	357,800	-	-	557,300
Other Expenses	347,500	359,200	-	100	196,200	-	-	903,000
Debt Service	375,900	129,400	521,000	-	-	-	-	1,026,300
Capital Outlay	18,000	2,331,400	-	1,990,300	2,078,100	-	19,761	6,437,561
Total Cash Requirements	6,110,300	5,757,900	521,000	2,143,400	6,767,500	-	65,461	21,365,561

**Budget Summary
Fiscal Year 2007-2008
All Funds**

Revenue

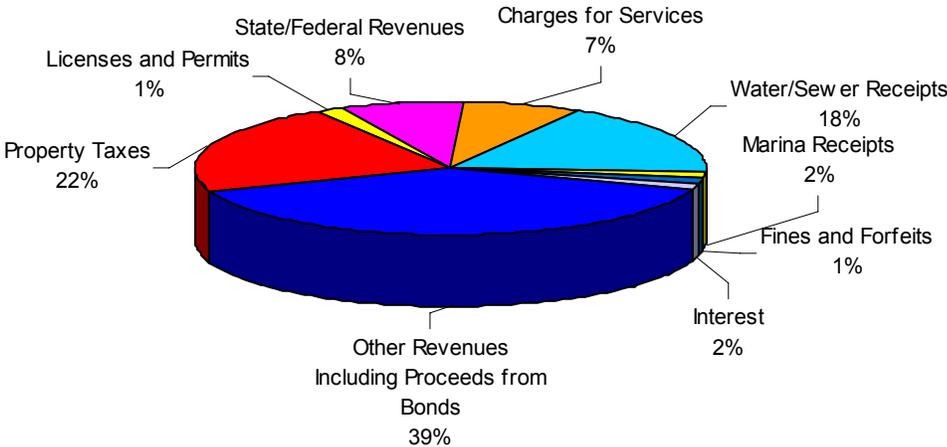
Sources	
Property Taxes	6,317,600
Licenses and Permits	425,800
State/Federal Revenues	2,268,300
Charges for Services	2,120,000
Water/Sewer Receipts	5,033,700
Marina Receipts	431,200
Fines and Forfeits	386,000
Interest	445,200
Other Revenues	11,257,000
Total Revenue	28,684,800

Cash Requirements

By Expense Type	
Wages and Benefits	7,448,500
Operating Supplies	1,063,900
Professional and Contracted Services	2,427,500
Utilities	1,501,500
Repairs and Maintenance	557,300
Other Expenses	903,000
Debt Service	1,026,300
Capital Outlay	6,457,561
Total Cash Requirements	21,385,561

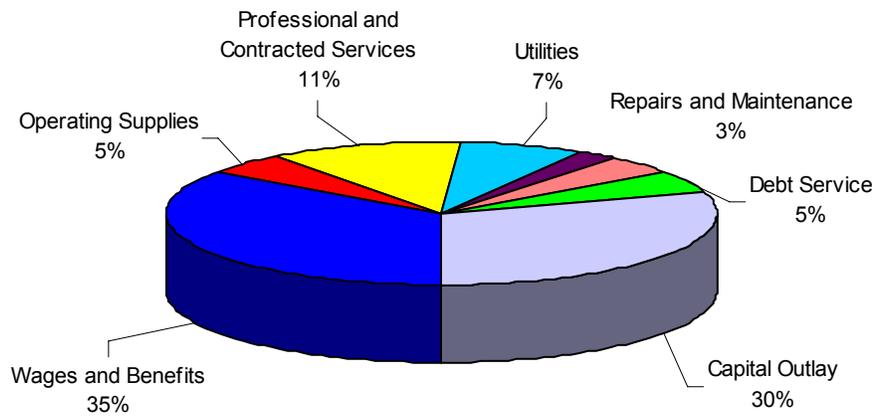
By Function	
Legislative	28,000
General Government	1,402,200
Public Safety	3,042,500
Public Works	11,934,300
Health and Welfare	50,600
Economic and Community Development	488,561
Recreation and Culture	2,513,300
Other Functions	1,022,200
Debt Service	903,900
Total Cash Requirements	21,385,561

All Funds Revenues by Source



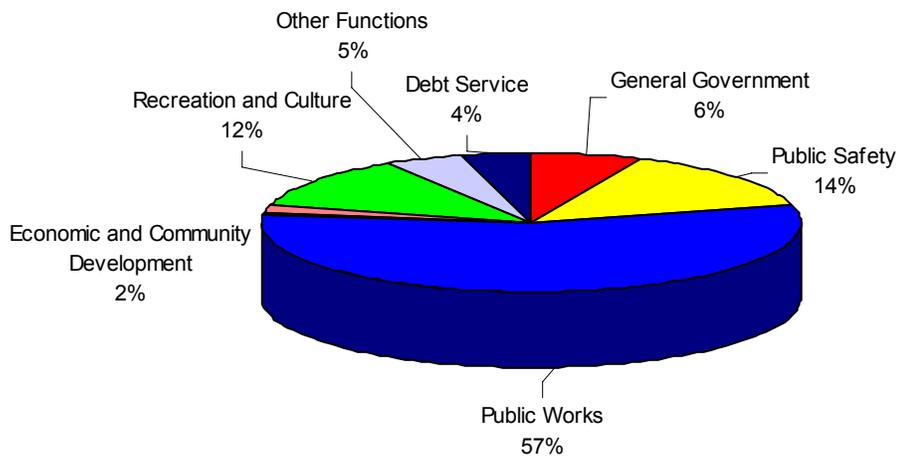
Total Revenue All Funds—\$28,684,800

All Funds Expenditures by Account Type



Total Expenditures All Funds: \$21,365,561

All Funds Expenditures by Function



Total Expenditures All Funds: \$21,365,561

Budget Document

**City of St. Joseph
2007-2008 Summary Budget**

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: General Fund				
<u>Revenue Detail</u>				
Taxes	4,390,104	4,615,200	4,620,900	4,669,800
Licenses & Permits	6,021	2,600	4,700	4,600
State Revenues	1,003,951	1,006,000	1,001,200	901,200
Charges for Services -Admin	726,400	653,700	658,500	713,300
Charges for Services - Misc	32,106	102,000	95,400	95,400
Charges for Services - Parks	252,020	207,000	238,000	238,100
Fines & Forfeits	95,816	100,000	90,400	90,300
Interest Earned	126,556	75,000	126,000	125,000
Other Revenues	35,555	23,300	93,200	46,000
Total Revenues	6,668,529	6,784,800	6,928,300	6,883,700

**City of St. Joseph
2007-2008 Summary Budget**

Fund: General Fund	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
<u>Expenditures by Department</u>				
City Commission	26,391	33,900	28,800	28,000
City Manager	247,828	244,500	223,500	256,100
General Administration	129,141	122,000	103,400	-
City Clerk	86,493	91,000	79,400	77,900
City Treasurer	196,416	203,600	200,300	204,200
Assessor	65,393	71,500	64,700	62,500
Elections	13,263	24,400	23,700	23,400
City Hall	191,497	180,700	226,200	244,300
Memorial Hall	2,743	6,700	6,000	15,000
City Attorney	65,855	81,000	81,000	71,000
Personnel	71,869	73,000	61,500	61,800
Police	1,733,166	1,809,700	1,580,100	1,600,100
Fire	1,053,147	1,065,600	907,500	909,800
Fire Department Dive Team	-	-	-	-
Public Works	160,765	182,900	158,100	-
Engineer	53,553	100,000	88,000	49,700
Street Lighting	121,199	125,000	122,600	-
Ambulance	50,537	52,000	50,600	50,600
Economic Development		73,000	65,000	65,000
Community Development	44,078	77,900	207,500	177,800
Community Activities	125,823	54,100	141,300	94,800
Parks	554,547	606,200	555,500	572,400
Recreation	25,632	25,900	26,200	26,700
Ice Arena	124,774	145,000	138,300	141,100
Insurance	258,244	289,200	129,200	135,000
Employee Benefits	-	237,900	828,300	827,200
Contingencies	63,162	50,000	24,200	60,000
Debt Service	182,171	182,300	182,300	375,900
Total Expenditures	5,647,686	6,209,000	6,303,200	6,130,300
Revenues Over Expenditures	1,020,843	575,800	625,100	753,400
Transfers In	41,346	-	-	-
Transfers to Other Funds	(593,657)	(1,525,000)	(1,543,500)	(697,100)
Transfers to CPF	(509,804)	(522,190)	(522,190)	(81,600)
Total Transfers	(1,062,115)	(2,047,190)	(2,065,690)	(778,700)
Net Changes in Fund Balance	(41,272)	(1,471,390)	(1,440,590)	(25,300)
Beginning Fund Balance	2,563,461	2,522,190	2,522,190	1,081,600
Ending Fund Balance	2,522,190	1,050,800	1,081,600	1,056,300

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Public Services				
<u>Revenue by Source</u>				
State Revenues	-	-	-	-
Interest Earned	-	5,000	5,000	5,000
Other Revenues	-	7,500	7,500	2,500
Total Annual Revenues	-	12,500	12,500	7,500
<u>Department Expenditures</u>				
Public Services	-	-	-	329,900
Street Lights	-	-	-	126,000
Routine Maintenance	-	63,400	69,100	30,500
Signs	-	14,000	14,000	16,300
Winter Maintenance	-	32,400	33,600	19,000
Total Expenditures	-	109,800	116,700	521,700
Revenues Over Expenditures	-	(97,300)	(104,200)	(514,200)
Transfers In	-	200,000	200,000	500,000
Transfers Out	-	-	-	-
Total Transfers	-	200,000	200,000	500,000
Net Changes in Fund Balance	-	102,700	95,800	(14,200)
Beginning Fund Balance	-	-	-	95,800
Ending Fund Balance	-	102,700	95,800	81,600

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Major Streets				
<u>Revenue by Source</u>				
State Revenues	906,838	445,000	442,000	445,000
Interest Earned	12,349	10,000	8,000	15,000
Other Revenues	4,714	-	-	-
Total Annual Revenues	923,901	455,000	450,000	460,000
<u>Department Expenditures</u>				
Sidewalks	-	30,000	26,800	8,400
Drains	4,631	29,500	27,100	6,800
Trunk line Maintenance	67,241	86,100	86,400	62,000
Routine Maintenance	210,662	281,200	248,600	159,800
Preventive Maintenance	13,624	-	-	-
Street Preservation	1,401,264	-	-	-
Traffic Services	37,443	41,300	65,700	43,800
Winter Maintenance	37,407	44,400	84,100	74,800
Administration	16,668	19,400	8,600	-
Total Expenditures	1,788,938	531,900	547,300	355,600
Revenues Over Expenditures	(865,037)	(76,900)	(97,300)	104,400
Transfers In	846,502	-	-	-
Transfers to Other Funds	-	(70,000)	-	(80,000)
Total Transfers	846,502	(70,000)	-	(80,000)
Net Changes in Fund Balance	(18,535)	(146,900)	(97,300)	24,400
Beginning Fund Balance	405,970	387,435	387,435	290,135
Ending Fund Balance	387,435	240,535	290,135	314,535

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Local Streets				
<u>Revenue by Source</u>				
State Revenues	159,345	157,000	157,000	158,000
Interest Earned	17,053	10,000	19,000	10,000
Other Revenues	8,814	27,500	-	500
Total Annual Revenues	185,212	194,500	176,000	168,500
<u>Department Expenditures</u>				
Sidewalks	66,018	184,000	62,400	7,400
Drains	4,631	-	29,800	6,800
Routine Maintenance	471,835	369,100	310,100	264,300
Preventive Maintenance	655,428	-	-	-
Street Preservation	-	-	-	-
Traffic Services	77,850	64,900	50,700	24,800
Winter Maintenance	30,605	44,400	85,100	55,100
Administration	13,625	12,500	5,000	1,000
Total Expenditures	1,319,991	674,900	543,100	359,400
Revenues Over Expenditures	(1,134,779)	(480,400)	(367,100)	(190,900)
Transfers In	1,239,428	584,000	200,000	255,000
Transfers to Other Funds	(6,346)	-	-	-
Total Transfers	1,233,082	584,000	200,000	255,000
Net Changes in Fund Balance	98,302	103,600	(167,100)	64,100
Beginning Fund Balance	420,233	518,536	518,536	351,436
Ending Fund Balance	518,536	622,136	351,436	415,536

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Street Improvements				
<u>Revenues by Source</u>				
Taxes -Current	-	-	-	368,200
State Revenues	-	511,300	223,600	193,000
Interest Earned	35,773	7,500	38,200	39,400
Other Revenues	75	-	-	30,000
Total Annual Revenues	35,848	518,800	261,800	630,600
<u>Expenditures by Function</u>				
General Operating	-	-	-	25,000
Drains	-	140,000	-	60,000
Road Improvements	-	-	-	360,000
Capital Outlay	-	2,060,800	1,875,600	1,551,600
Total Expenditures	-	2,200,800	1,875,600	1,996,600
Revenues Over Expenditures	35,848	(1,682,000)	(1,613,800)	(1,366,000)
Transfers In	136,480	850,000	1,180,000	859,200
Transfers to Other Funds	(750,210)	-	-	-
Total Transfers	(613,730)	850,000	1,180,000	859,200
Net Changes in Fund Balance	(577,882)	(832,000)	(433,800)	(506,800)
Beginning Fund Balance	1,627,446	1,049,564	1,049,564	615,764
Ending Fund Balance	1,049,564	217,564	615,764	108,964

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Cemetery				
<u>Revenues by Source</u>				
Charges for Services	166,563	86,600	96,400	99,300
Sales		109,300	88,800	88,600
Interest Earned	150	100	1,200	1,200
Other Revenues	2,905	-	600	600
Total Annual Revenues	169,618	196,000	187,000	189,700
<u>Expenditures by Function</u>				
Cemetery Operations	209,988	196,000	197,000	198,700
Debt Service	-	-	-	-
Capital Outlay	-	-	-	80,000
Transfers Out	-	-	-	-
Total Expenditures	209,988	196,000	197,000	278,700
Revenues Over Expenditures	(40,370)	-	(10,000)	(89,000)
Transfers In	44,000	-	262,300	-
Transfers to Other Funds				
Total Transfers	44,000	-	262,300	-
Net Changes in Fund Balance	3,630	-	252,300	(89,000)
Beginning Fund Balance	8,957	12,587	12,587	264,887
Ending Fund Balance	12,587	12,587	264,887	175,887

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Depot				
<u>Revenues by Source</u>				
Charges for Services	-	-	-	-
Interest Earned	1,221	1,000	1,900	1,800
Other Revenues	18,377	18,700	18,800	19,200
Total Annual Revenues	19,598	19,700	20,700	21,000
<u>Expenditures by Function</u>				
Depot Operations	9,193	11,900	15,500	14,800
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	9,193	11,900	15,500	14,800
Revenues Over Expenditures	10,405	7,800	5,200	6,200
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	10,405	7,800	5,200	6,200
Beginning Fund Balance	31,490	41,895	41,895	47,095
Ending Fund Balance	41,895	49,695	47,095	53,295

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Rubbish/Sanitation				
<u>Revenues by Source</u>				
Taxes	568,830	601,300	601,700	644,300
Charges for Services	2,303	-	-	-
Sales	-	1,400	2,200	2,200
Interest Earned	7,000	6,500	9,000	10,000
Other Revenues	200	500	100	-
Total Annual Revenues	578,333	609,700	613,000	656,500
<u>Expenditures by Function</u>				
General Operating	579,762	609,800	637,700	652,000
Interest	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	579,762	609,800	637,700	652,000
Revenues Over Expenditures	(1,429)	(100)	(24,700)	4,500
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	(1,429)	(100)	(24,700)	4,500
Beginning Fund Balance	57,843	56,414	56,414	31,714
Ending Fund Balance	56,414	56,314	31,714	36,214

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Brownfield Authority				
<u>Revenues by Source</u>				
Tax Capture	29,793	45,500	45,500	84,900
Interest Earned	3,195	2,800	6,000	5,500
Other Revenues	-	-	-	-
Total Annual Revenues	32,988	48,300	51,500	90,400
<u>Expenditures by Department</u>				
General Administration	1,429	10,000	64,000	6,500
Edgewater Development	934	-	-	-
Island Pointe Development	-	-	-	-
Debt Service (Principal)	23,000	28,000	28,000	31,000
Debt Service (Interest)	-	-	-	-
Total Expenditures	25,363	38,000	92,000	37,500
Revenues Over Expenditures	7,624	10,300	(40,500)	52,900
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	7,624	10,300	(40,500)	52,900
Beginning Fund Balance	96,779	104,403	104,403	63,903
Ending Fund Balance	104,403	114,703	63,903	116,803

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Public Improvement				
<u>Revenues by Department</u>				
Technology	40,000	-	-	-
Fire	93,737	88,300	101,300	64,800
Parks	31,640	1,500	6,100	3,500
Ice Arena	36,259	19,200	18,500	4,000
Total Annual Revenues	201,636	109,000	125,900	72,300
<u>Expenditures by Department</u>				
Cemetery	-	-	-	-
Fire	91,387	91,500	91,500	91,400
Parks	29,313	-	13,700	-
Ice Rink	-	-	-	-
Total Expenditures	120,700	91,500	105,200	91,400
Revenues Over Expenditures	80,936	17,500	20,700	(19,100)
Transfers In	-	-	-	22,100
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	22,100
Net Changes in Fund Balance	80,936	17,500	20,700	3,000
Beginning Fund Balance	196,771	277,707	277,707	298,407
Ending Fund Balance	277,707	295,207	298,407	301,407

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: TIFA				
<u>Revenues by Source</u>				
Charges for Services	-	-	-	-
Interest Earned	961	800	1,400	1,000
Other Revenues	-	-	-	-
Total Annual Revenues	961	800	1,400	1,000
<u>Expenditures by Function</u>				
Community Development	-	10,000	15,000	19,761
Total Expenditures	-	10,000	15,000	19,761
Revenues Over Expenditures	961	(9,200)	(13,600)	(18,761)
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	961	(9,200)	(13,600)	(18,761)
Beginning Fund Balance	31,400	32,361	32,361	18,761
Ending Fund Balance	32,361	23,161	18,761	(0)

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Downtown Development				
<u>Revenues by Source</u>				
Taxes	39,424	41,000	41,200	43,200
Interest Earned	2,163	2,000	2,600	2,500
Other Revenues	-	-	1,500	-
Transfers In	-	-	-	-
Total Annual Revenues	41,587	43,000	45,300	45,700
<u>Expenditures by Function</u>				
Community Development	51,630	40,500	45,600	45,700
Total Expenditures	51,630	40,500	45,600	45,700
Revenues Over Expenditures	(10,043)	2,500	(300)	-
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	(10,043)	2,500	(300)	-
Beginning Fund Balance	70,751	60,708	60,708	60,408
Ending Fund Balance	60,708	63,208	60,408	60,408

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Inspections				
<u>Revenues by Source</u>				
Licenses & Permits	368,284	350,200	460,300	421,200
State Revenues	38,437	-	-	-
Charges for Services	32,538	17,000	19,200	33,200
Sales	116	500	200	200
Interest Earned	7,925	7,000	18,500	15,000
Other Revenues	2,220	900	2,300	1,700
Total Annual Revenues	449,520	375,600	500,500	471,300
<u>Expenditures by Department</u>				
Inspections	235,888	238,300	270,200	331,300
Ordinance Enforcement	71,958	58,000	53,500	52,500
Zoning / Planning	77,173	68,500	98,500	85,500
Community Development	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	385,019	364,800	422,200	469,300
Revenues Over Expenditures	64,501	10,800	78,300	2,000
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	64,501	10,800	78,300	2,000
Beginning Fund Balance	258,723	323,224	323,224	401,524
Ending Fund Balance	323,224	334,024	401,524	403,524

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Budget Stabilization				
<u>Revenues by Department</u>				
Interest Earned	-	-	-	-
Other Income	-	-	-	-
Total Annual Revenues	-	-	-	-
Transfers In	-	1,000,000	1,000,000	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	1,000,000	1,000,000	-
Net Changes in Fund Balance	-	1,000,000	1,000,000	-
Beginning Fund Balance	-	-	-	1,000,000
Ending Fund Balance	-	1,000,000	1,000,000	1,000,000

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Drug Forfeiture				
<u>Revenues by Source</u>				
Interest Earned	41	100	200	100
Other Revenues	2,644	100	200	-
Total Annual Revenues	2,685	200	400	100
<u>Expenditures by Function</u>				
Police Operations	-	-	-	-
Total Expenditures	-	-	-	-
Change in Fund Balance	2,685	200	400	100
Beginning Fund Balance	738	3,423	3,423	3,823
Ending Fund Balance	3,423	3,623	3,823	3,923

Source of Funds: Fines & Forfeits

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Criminal Forfeiture				
<u>Revenues by Source</u>				
Interest Earned	45	100	100	100
Total Annual Revenues	45	100	100	100
<u>Expenditures by Function</u>				
Police Operations	-	-	-	-
Total Expenditures	-	-	-	-
Change in Fund Balance	45	100	100	100
Beginning Fund Balance	1,471	1,516	1,516	1,616
Ending Fund Balance	1,516	1,616	1,616	1,716

Source of Funds: Fines & Forfeits

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
<u>Revenues by Source</u>				
State/Federal Revenues	5,210	3,300	3,100	3,000
Interest Earned	204	100	500	200
Other Revenues	60			
Total Annual Revenues	5,474	3,400	3,600	3,200
<u>Expenditures by Function</u>				
Police	3,813	1,000	1,600	1,600
Dispatch	460	1,000	800	800
Total Expenditures	4,273	2,000	2,400	2,400
Change in Fund Balance	1,201	1,400	1,200	800
Beginning Fund Balance	6,970	8,171	8,171	9,371
Ending Fund Balance	8,171	9,571	9,371	10,171

Source of Funds: Fines & Forfeits

Fund: Band	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
<u>Revenues by Source</u>				
Taxes	79,873	84,300	84,500	92,000
Interest Earned	1,788	400	1,000	1,200
Other Revenues	490	2,100	1,100	700
Total Annual Revenues	82,151	86,800	86,600	93,900
<u>Expenditures by Function</u>				
Band Operations	82,497	86,800	86,700	87,300
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	82,497	86,800	86,700	87,300
Revenues Over Expenditures	(346)	-	(100)	6,600
Transfers In	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Transfers	-	-	-	-
Net Changes in Fund Balance	(346)	-	(100)	6,600
Beginning Fund Balance	16,336	15,990	15,990	15,890
Ending Fund Balance	15,990	15,990	15,890	22,490

Fund: Library	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
<u>Revenues by Source</u>				
Taxes	217,290	228,200	229,900	250,300
State Revenues	27,792	29,500	27,000	20,900
Contributions from Local Units	179,432	182,600	182,600	167,000
Charges for Services	8,366	8,100	7,900	7,800
Fines and Forfeits	190,715	189,700	198,400	193,700
Interest Earned	8,897	9,200	11,100	14,000
Other Revenues	51,408	58,100	44,800	41,800
Total Annual Revenues	683,899	705,400	701,700	695,500
<u>Expenditures by Function</u>				
Library Operations	639,213	601,800	601,600	604,400
Debt Service	8,764	7,800	7,800	7,000
Capital Outlay/Books	65,228	86,000	83,100	83,000
Total Expenditures	713,205	695,600	692,500	694,400
Revenues Over Expenditures	(29,306)	9,800	9,200	1,100
Transfers In	20,375	21,400	21,400	22,500
Transfers to Other Funds	(104,975)	(21,400)	(21,400)	(22,500)
Total Transfers	(84,600)	-	-	-
Net Changes in Fund Balance	(113,906)	9,800	9,200	1,100
Beginning Fund Balance	267,358	153,452	153,452	162,652
Ending Fund Balance	153,452	163,252	162,652	163,752

Fund: Business Type Funds	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
<u>Revenues by Source</u>				
Sewer	1,297,396	1,281,000	1,281,600	1,465,400
Water	3,472,599	3,061,500	3,560,600	11,175,300
Marina	410,283	390,100	441,800	590,200
Total Annual Revenues	5,180,278	4,732,600	5,284,000	13,230,900
<u>Cash Requirements by Fund</u>				
Sewer	1,036,155	1,209,300	1,264,600	1,543,300
Water	2,988,949	3,049,600	3,541,300	4,749,400
Marina	323,982	290,400	317,400	644,800
Total Expenditures	4,349,086	4,549,300	5,123,300	6,937,500
Change in Cash Position	831,192	183,300	160,700	6,293,400
Beginning Cash Position	1,497,667	2,328,859	2,328,859	2,489,559
Ending Cash Position	2,328,859	2,512,159	2,489,559	8,782,959

Source of Funds: Charges for Services

	FY 05-06 Audited Year End	FY 06-07 Adopted Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Internal Service Funds				
<u>Revenues by Source</u>				
Motor Pool	591,800	736,600	795,400	778,000
Self Insurance	107,350	99,700	140,100	158,400
Health Insurance	1,219,369	1,515,900	1,471,800	1,603,500
Total Annual Revenues	1,918,519	2,352,200	2,407,300	2,539,900
<u>Cash Requirements by Fund</u>				
Motor Pool	703,496	762,500	748,600	791,300
Self Insurance	181,506	157,600	180,000	158,400
Health Insurance	1,069,925	1,450,700	1,466,800	1,600,900
Total Expenditures	1,954,927	2,370,800	2,395,400	2,550,600
Change in Cash Position	(36,408)	(18,600)	11,900	(10,700)
Beginning Cash Position	1,427,053	1,390,645	1,390,645	1,402,545
Ending Cash Position	1,390,645	1,372,045	1,402,545	1,391,845

Source of Funds: Contributions from Other Funds

General Fund Detail

**Budget Summary
Fiscal Year 2007-2008
General Fund**

Revenue

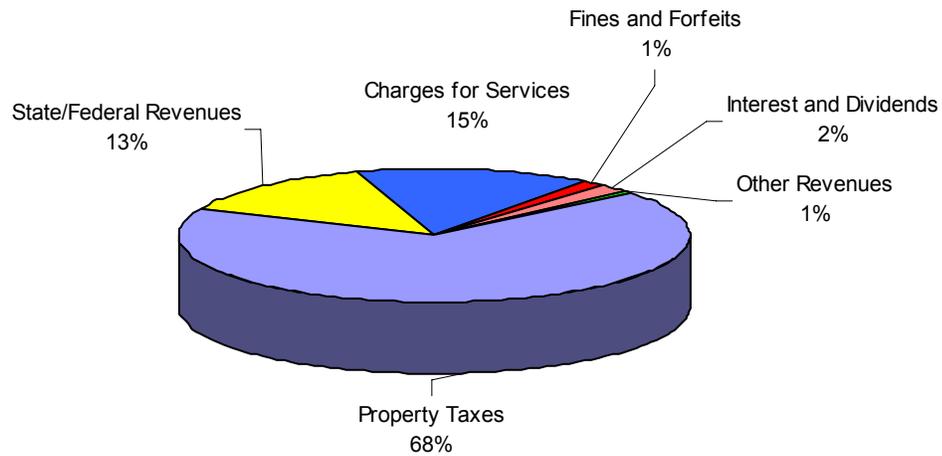
Sources	
Property Taxes	4,669,800
Licenses and Permits	4,600
State/Federal Revenues	901,200
Charges for Services	1,046,800
Fines and Forfeits	90,300
Interest and Dividends	125,000
Other Revenues	46,000
Total Revenue	6,883,700

Cash Requirements

By Expense Type	
Wages and Benefits	4,203,300
Operating Supplies	236,500
Professional and Contracted Services	675,100
Utilities	139,200
General Maintenance	114,800
Other Expenses	347,500
Debt Service	375,900
Capital Outlay	38,000
Total Cash Requirements	6,130,300

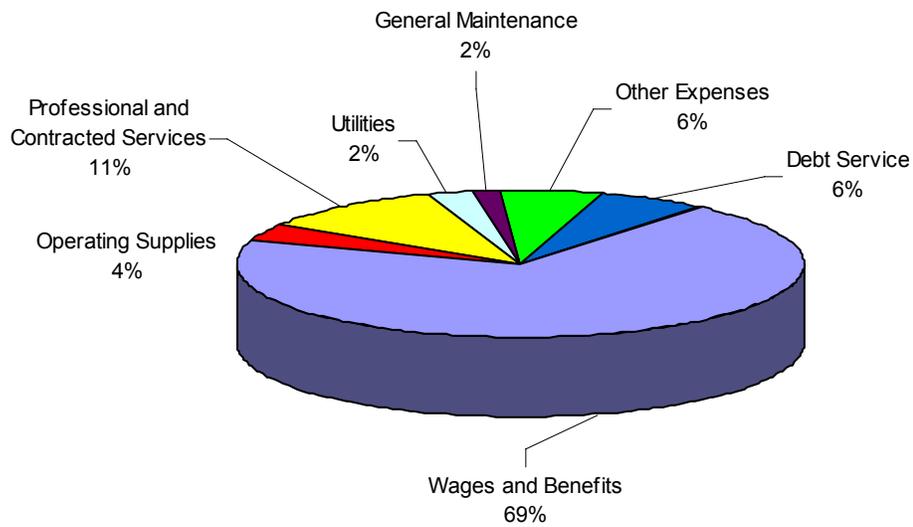
By Function	
Legislative	28,000
General Government	1,016,200
Public Safety	2,509,900
Public Works	49,700
Health and Welfare	50,600
Economic and Community Development	337,600
Recreation and Culture	740,200
Other Functions	1,022,200
Debt Service	375,900
Total Cash Requirements	6,130,300

General Fund Revenue by Source



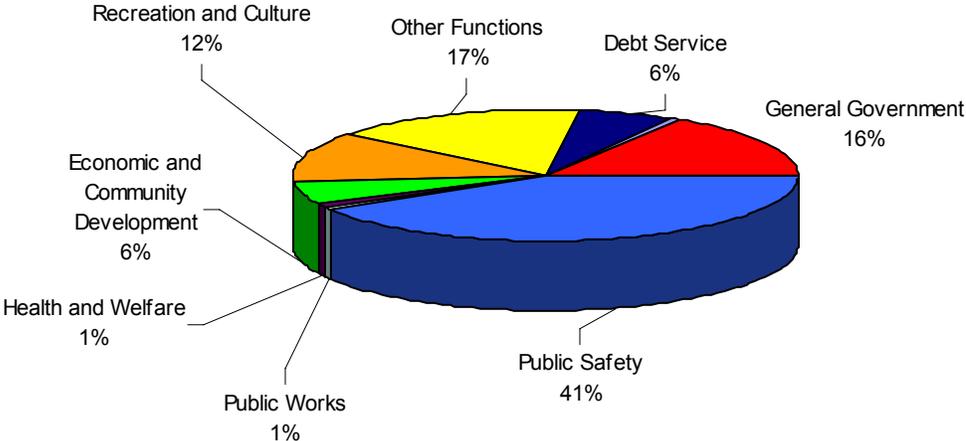
Total General Fund Revenues: \$6,883,700

General Fund Expenditures by Type



Total General Fund Expenditures: \$6,130,300

General Fund Expenditures by Function



Total General Fund Expenditures: \$6,130,300

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Revenue Detail					
402.000	Taxes - Current	4,198,899	4,430,000	4,454,200	4,502,800
412.000	Taxes - Delinquent	5,061	1,000	4,700	4,500
437.000	Taxes - IFT	30,712	24,200	-	-
445.000	Penalty & Interest on Taxes	10,592	15,000	8,000	7,500
447.000	Property Tax Adm Fees	144,839	145,000	154,000	155,000
458.000	Peddlers License	5,351	2,500	4,200	4,000
477.000	Bicycle License	48	100	-	100
479.300	Plan Reviews		-	500	500
543.000	State Aid - Liquor Law Enforce	11,253	11,000	11,200	11,200
569.000	Federal/State Grants	1,824	-	-	-
574.000	State Revenue Sharing	990,874	995,000	990,000	890,000
605.000	Maintenance Fees	24,849	25,000	24,000	24,000
610.000	Franchise Fees	80,150	70,000	71,400	71,400
626.214	Administration - Depot	2,500	3,000	3,000	3,000
626.226	Administration- Rubbish	5,000	6,200	6,200	6,000
626.248	Administration - DDA	2,500	2,500	2,500	2,500
626.249	Administration - Inspections	27,000	27,000	27,000	27,000
626.270	Administration - Band	2,500	4,000	4,000	4,000
626.271	Administration- Library	5,000	5,000	5,000	5,000
626.535	Administration - Housing	1,000	1,000	1,000	1,000
626.590	Administration - Sewer	144,750	142,500	145,000	145,000
626.591	Administration - Water	443,500	450,000	445,000	500,000
626.661	Administration - Motor Pool	7,500	7,500	7,500	7,500
626.731	Administration- Retirement Fd	5,000	5,000	5,000	5,000
627.000	Photocopies	1,323	1,800	1,400	1,400
638.000	Police Department Charges	5,934	5,200	5,900	5,900
651.100	Shelter Reservations	22,939	20,000	21,200	22,000
651.200	Annual Passes	3,142	2,500	2,800	2,900
651.300	Entrance Fees - Tiscornia	33,987	30,000	32,200	33,000
651.400	Entrance Fees - Boat Launch	15,610	10,000	14,500	14,500
651.500	Entrance Fees - Riverview	-	-	-	-
652.100	Ice Arena Admissions	33,554	32,000	31,200	30,000
652.200	Skate Rental	21,984	20,000	20,000	20,000
652.300	Hockey Rental	85,238	65,000	84,000	84,000
652.400	Ice Arena Rental - Other	3,126	2,500	1,200	1,200
652.500	Concessions	16,766	16,000	16,400	16,000
652.600	Ice Rink Annual Passes	3,220	2,000	2,000	2,000
654.000	Summer Recreation	12,455	7,000	12,500	12,500

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
656.000	Parking Tickets-Overnight	35,209	40,000	36,000	35,600
656.100	Parking Tickets- Downtown	14,915	10,000	13,800	12,500
656.200	Parking Ticket - Parks	6,598	10,000	4,300	4,500
658.000	Fines & Costs	39,094	40,000	36,300	37,700
665.000	Interest Earned	120,518	75,000	126,000	125,000
667.000	Rents & Leases	6,039	6,000	6,200	6,200
675.000	Contributions - Private	15	-	-	
676.000	Reimbursements	19,761	10,000	45,000	25,000
680.000	Payment in Lieu of Taxes	5,840	5,800	6,200	6,200
687.000	Refunds & Rebates	7,721	500	32,200	7,500
688.000	Restitutions	465	-	100	100
695.000	Miscellaneous Revenue	2,375	1,000	3,500	1,000
699.243	Transfers In	41,346	-	-	
Total Revenues		6,709,875	6,784,800	6,928,300	6,883,700

402.000 Levy reduced by 1 mill for Street Improvements
569.000 Assumes 25% decrease in statutory state shared revenue proceeds

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: General Operating - 101	Audit	Budget	Estimate	Budget
Expenditure Detail - City Commission - 101				
702.000	Salaries	15,500	15,500	15,500
715.000	FICA - Employer	1,186	1,200	1,200
740.000	Operating Supplies	179	200	200
850.000	Communications	450	500	600
860.000	Transportation/Education	3,328	7,000	5,000
956.000	Miscellaneous Expenditures	5,749	7,500	6,300
957.000	Mayor's Exchange Day	-	2,000	-
City Commission		26,391	33,900	28,800

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - City Manager - 172					
702.000	Salaries	160,083	149,000	165,500	192,400
706.000	Salaries - Part Time	4,299	-	-	-
709.000	Other Benefits	5,250	16,200	-	-
710.000	Longevity	11,200	11,100	11,000	12,200
712.000	Vehicle Allowance	13,000	13,000	13,000	13,000
715.000	FICA - Employer	9,626	13,700	13,500	15,800
716.000	Health Insurance	17,500	18,000	-	-
716.100	Pension Health Care	-	-	-	-
717.000	Life Insurance	2,089	3,500	2,000	2,300
718.000	Pension Contribution	12,901	9,000	6,000	8,100
740.000	Operating Supplies	1,253	1,000	1,500	2,000
741.000	Fuel & Gasoline	-	-	2,300	2,300
801.000	Professional Services	17	500	100	1,000
850.000	Communications	470	500	400	500
860.000	Transportation/Education	6,271	7,000	5,200	6,000
880.000	Community Promotion	13	1,000	-	-
956.000	Miscellaneous Expenditures	3,856	1,000	3,000	500
City Manager		247,828	244,500	223,500	256,100

702.000 2.5 Full Time Employees

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail General Administration - 190					
702.000	Salaries	67,060	65,500	66,600	
710.000	Longevity	1,000	1,000	1,700	
715.000	FICA - Employer	4,965	5,100	5,200	
716.000	Health Insurance	12,500	12,100	-	
717.000	Life Insurance	371	600	500	
718.000	Pension Contribution	3,249	3,200	3,300	
740.000	Operating Supplies	4,566	2,000	2,300	
801.000	Professional Services	367	2,500	6,000	
802.000	Computer Services	15,875	15,000	15,000	
850.000	Communications	1,185	1,000	1,000	
900.000	Printing & Publishing	32	9,000	100	
930.000	General Maintenance	15,833	3,000	1,600	
956.000	Miscellaneous Expenditures	2,138	2,000	100	
977.000	Equipment	-	-	-	
General Administration		129,141	122,000	103,400	-

Department absorbed into other departments for 2007

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - City Clerk - 215					
702.000	Salaries	48,531	46,700	47,000	47,400
703.000	Overtime	-	-	-	-
706.000	Salaries - Part Time	14,660	14,700	14,600	14,900
710.000	Longevity	3,065	3,200	3,800	3,200
715.000	FICA - Employer	4,942	5,100	5,000	5,000
716.000	Health Insurance	10,600	10,200	-	-
717.000	Life Insurance	124	200	100	-
727.000	Office Supplies	1,595	3,000	2,800	3,000
801.000	Professional Services	2,093	7,000	5,000	3,500
860.000	Transportation/Education	508	600	800	600
956.000	Miscellaneous Expenditures	376	300	300	300
City Clerk		86,493	91,000	79,400	77,900

702.000 1 Full Time Employee
706.000 1 Part Time Employee

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - City Treasurer - 253					
702.000	Salaries	138,713	132,400	136,900	139,800
710.000	Longevity	1,800	2,000	2,700	2,400
715.000	FICA - Employer	10,659	10,300	10,700	11,000
716.000	Health Insurance	7,700	8,000	-	-
717.000	Life Insurance	371	400	300	-
728.000	Postage	2,099	3,800	3,600	3,600
740.000	Operating Supplies	2,979	5,000	4,000	4,000
801.000	Professional Services	26,366	32,000	36,000	18,000
806.000	Financial Services	-	-	-	18,000
860.000	Transportation/Education	675	2,500	500	800
900.000	Printing & Publishing	677	1,000	100	1,700
930.000	Repairs & Maintenance	4,085	4,500	4,000	4,500
956.000	Miscellaneous Expenditures	293	200	1,500	400
977.000	Equipment - General	-	1,500	-	
City Treasurer		196,416	203,600	200,300	204,200

702.000 3 Full Time Employees

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - City Assessor - 257					
702.000	Salaries	47,127	50,000	49,000	49,300
706.000	Salaries - Part Time	3,317	4,000	3,500	1,100
710.000	Longevity	100	200	900	300
715.000	FICA - Employer	3,717	4,100	4,100	3,900
716.000	Health Insurance	5,000	4,600	-	-
716.100	Pension Health Insurance	-	-	-	-
717.000	Life Insurance	124	200	100	-
728.000	Postage	-	2,000	900	2,900
740.000	Operating Supplies	1,590	1,500	2,400	1,500
801.000	Professional Services	605	1,300	400	400
860.000	Transportation/Education	1,884	1,100	1,100	1,000
900.000	Printing & Publishing	471	700	600	600
930.000	Repairs & Maintenance	740	1,200	1,100	900
956.000	Miscellaneous Expenditures	718	600	600	600
Assessor		65,393	71,500	64,700	62,500

702.000 1 Full Time Employee
706.000 Board of Review Compensation

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: General Operating - 101	Audit	Budget	Estimate	Budget	
Expenditure Detail - Elections - 262					
703.000	Overtime	1,286	3,000	4,900	3,600
715.000	FICA - Employer	94	300	400	300
740.000	Operating Supplies	5,846	7,000	5,900	7,000
801.000	Professional Services	4,746	10,000	9,800	10,000
900.000	Printing & Publishing	634	1,800	900	900
940.000	Motor Pool Rent	205	700	600	400
956.000	Miscellaneous Expenditures	452	1,600	1,200	1,200
	Elections	13,263	24,400	23,700	23,400

801.000 Election Worker Compensation

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - City Hall - 265					
728.000	Postage	19,975	13,000	15,000	20,000
740.000	Operating Supplies	19,175	15,000	15,000	15,000
775.000	General Maintenance Supplies	3,491	4,000	4,000	4,000
801.000	Professional Services	27,148	27,000	25,000	38,000
802.000	Computer Services	-	-	-	17,200
850.000	Communications	25,258	25,000	28,000	29,400
920.000	Public Utilities	58,785	58,000	56,000	57,400
930.000	Repairs & Maintenance	28,908	30,000	36,000	35,100
941.000	Rental & Leases	6,750	8,500	2,000	2,200
956.000	Miscellaneous Expenditures	120	200	800	1,000
977.000	Equipment - General	1,886	-	44,400	25,000
City Hall		191,497	180,700	226,200	244,300

801.000 Professional Services includes Cleaning Contract
 930.000 Includes Maintenance Contract for Heating System
 941.000 Postage Meter Lease
 977.000 Audio/Video Equipment - 07-08 Software and Copy Machine

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: General Operating - 101	Audit	Budget	Estimate	Budget

Expenditure Detail - Memorial Hall - 265.1

930.000	Repairs & Maintenance	2,743	6,700	6,000	5,000
956.000	Miscellaneous Expenditures	-	-	-	10,000
Memorial Hall		2,743	6,700	6,000	15,000

930.000 Miscellaneous Repairs

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: General Operating - 101	Audit	Budget	Estimate	Budget
Expenditure Detail - City Attorney - 266				
805.000	Legal Services	64,837	80,000	70,000
900.000	Printing & Publishing	1,018	1,000	1,000
	City Attorney	65,855	81,000	71,000

801.000 Additional amount allowed for Labor Negotiations
4.2% Rate increase recommended for City Attorney July 2007-June 2010

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Personnel - 270					
702.000	Salaries	39,908	39,300	39,500	39,900
710.000	Longevity	2,000	2,000	2,000	2,000
715.000	FICA - Employer	3,152	3,200	3,200	3,200
716.000	Health Insurance	12,100	11,000	-	-
717.000	Life Insurance	124	100	100	-
740.000	Operating Supplies	2,220	2,500	2,200	2,200
801.000	Professional Services	4,153	4,700	4,200	4,200
900.000	Printing & Publishing	1,537	2,000	2,000	2,000
930.000	Repairs & Maintenance	1,341	1,000	1,200	1,200
956.000	Miscellaneous Expenditures	269	200	100	100
956.100	Misc- Employee Recognition	5,065	7,000	7,000	7,000
Personnel		71,869	73,000	61,500	61,800

702.000 1 Full Time Employee
956.100 Employee Appreciation Dinner
Employee Picnic
Employee Anniversary Pins/Watches

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Police - 301					
702.000	Salaries	1,163,241	1,165,700	1,169,700	1,156,000
703.000	Overtime	77,986	85,000	83,900	84,000
704.000	Holiday	43,586	45,000	46,600	43,000
706.000	Salaries - Part Time	16,624	22,000	26,500	46,500
710.000	Longevity	26,603	30,000	29,700	30,600
715.000	FICA - Employer	32,243	30,000	34,000	35,000
716.000	Health Insurance	220,100	220,000	-	-
716.100	Pension Health Care	-	-	-	-
717.000	Life Insurance	4,796	5,000	2,700	-
740.000	Operating Supplies	41,529	45,000	45,000	47,500
775.000	General Maintenance Supplies	3,483	6,000	5,000	5,000
801.000	Professional Services	2,913	8,500	5,000	5,000
850.000	Communications	13,415	15,000	14,000	15,000
860.000	Transportation/Education	2,653	6,000	5,000	6,000
930.000	Repairs & Maintenance	12,821	14,500	13,000	13,000
940.000	Motor Pool Rent	67,000	109,000	97,000	108,000
956.000	Miscellaneous Expenditures	2,177	-	-	2,500
977.000	Equipment - General	1,996	3,000	3,000	3,000
Police		1,733,166	1,809,700	1,580,100	1,600,100

702.000 11 Full Time Officers, 4 Command, 2 Detectives, 4 Dispatchers, 2 Clerical & Chief
706.000 Reserve Officers, Parking Enforcement, Crossing Guards
977.000 07-08 Laser Radar

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Fire - 336					
702.000	Salaries	672,514	674,500	682,300	690,700
703.000	Overtime	71,014	55,000	54,000	54,000
704.000	Holiday	37,214	35,000	38,700	36,000
706.000	Salaries - Part Time	8,222	7,500	7,500	7,500
710.000	Longevity	13,693	15,000	16,700	17,200
715.000	FICA - Employer	11,953	12,400	12,100	12,500
716.000	Health Insurance	155,400	168,900	-	-
716.100	Pension Health Care	-	-	-	-
717.000	Life Insurance	2,495	2,600	1,500	-
740.000	Operating Supplies	21,001	30,000	33,500	30,400
775.000	General Maintenance Supplies	1,495	4,300	3,000	-
801.000	Professional Services	66	1,500	200	-
850.000	Communications	7,563	12,500	8,000	8,000
860.000	Transportation/Education	120	-	700	800
920.000	Public Utilities	17,645	20,400	17,500	17,500
930.000	General Maintenance	5,031	7,000	5,100	11,300
931.000	Building Repair & Replacement	5,742	3,000	2,500	10,000
932.000	Vehicle Repair & Replacement	13,540	2,100	15,000	3,300
940.000	Motor Pool Rent	3,600	3,600	3,600	-
956.000	Miscellaneous Expenditures	542	1,300	600	600
977.000	Equipment - General	2,220	5,000	5,000	10,000
Fire		1,051,069	1,061,600	907,500	909,800
702.000	12 Full Time Fire Firefighter + Chief				
706.000	Reserve Fire Fighters				
931.000	Fire Station Updates - 07-08 Garage Door Window Replacement				
977.000	Miscellaneous Equipment				
Expenditure Detail - Dive Team - 341					
740.000	Operating Supplies	2,078	3,000	-	-
860.000	Transportation/Education	-	-	-	-
930.000	Repairs & Maintenance	-	1,000	-	-
Fire Department Dive Team		2,078	4,000	-	-

Dive team disbanded for lack of interest

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Public Works - 441					
702.000	Salaries	95,319	92,200	85,000	
710.000	Longevity	1,900	1,100	1,700	
715.000	FICA - Employer	7,450	7,200	6,600	
716.000	Health Insurance	6,300	16,700	-	
716.100	Pension Health Care	-	-	-	
717.000	Life Insurance	247	400	200	
740.000	Operating Supplies	4,101	2,500	5,800	
775.000	General Maintenance Supplies	2,831	2,500	2,600	
801.000	Professional Services	-	7,500	7,500	
850.000	Communications	3,332	3,500	2,700	
860.000	Transportation/Education	347	500	500	
920.000	Public Utilities	31,122	31,000	30,000	
930.000	Repairs & Maintenance	3,309	13,700	15,000	
940.000	Motor Pool Rent	3,600	3,600	-	
956.000	Miscellaneous Expenditures	905	500	500	
Public Works		160,765	182,900	158,100	-

Public Services moved to Public Services Fund

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Engineer - 447					
702.000	Salaries	33,454	66,500	66,500	28,400
710.000	Longevity	300	400	1,100	500
715.000	FICA - Employer	2,437	5,200	5,200	2,200
716.000	Health Insurance	12,500	12,100	-	-
717.000	Life Insurance	124	200	100	-
740.000	Operating Supplies	2,399	6,900	5,700	7,500
775.000	General Maintenance Supplies	-	300	300	300
801.000	Professional Services	189	1,500	1,100	1,500
850.000	Communications	497	600	600	600
860.000	Transportation/Education	1,623	2,500	2,300	2,500
940.000	Motor Pool Rent	-	3,600	3,600	4,800
956.000	Miscellaneous Expenditures	30	200	1,500	1,400
Engineer		53,553	100,000	88,000	49,700

702.000 1 Full Time Employee @ 40%

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Street Lighting - 448					
920.000	Public Utilities	121,199	125,000	122,600	
Street Lighting		121,199	125,000	122,600	-

Street Lighting budget moved to Public Services Fund

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Ambulance - 651					
801.000	Professional Services	50,537	52,000	50,600	50,600
Ambulance		50,537	52,000	50,600	50,600

Rate Unchanged for 2007

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Economic Development - 728					
801.000	Professional Services	73,970	73,000	65,000	65,000
Economic Development		73,970	73,000	65,000	65,000

801.000 Cornerstone Alliance
 St. Joseph Improvement Association

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Community Development - 740					
702.000	Salaries	35,069	45,000	48,500	48,300
710.000	Longevity	-	800	1,500	900
715.000	FICA - Employer	2,752	3,400	3,800	3,800
716.000	Health Insurance	-	4,600	-	-
717.000	Life Insurance	38	100	100	-
728.000	Postage	-	4,800	4,800	5,000
740.000	Operating Supplies	1,082	2,000	1,500	500
801.000	Professional Services	-	2,500	100	100
850.000	Communications	125	600	300	200
860.000	Transportation/Education	380	1,000	400	800
880.000	Community Promotion	-	-	127,400	93,000
900.000	Printing & Publishing	4,521	11,400	16,100	25,000
956.000	Miscellaneous	112	200	3,000	200
977.000	Equipment	-	1,500	-	-
Community Development		44,078	77,900	207,500	177,800

880.000 Marketing - including public art, print media and billboards
900.000 Citizen Survey 2006
Calendar and Newsletters 2006-2007
City Brochures
07-08 New Resident Welcome Packets

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Community Activities - 745					
702.000	Salaries	-	-	-	27,100
715.000	FICA - Employer	-	-	-	2,100
716.000	Benefits	-	-	-	-
740.000	Operating Supplies	1,633	7,500	-	2,200
801.000	Professional Services	4,698	5,600	9,500	12,000
804.000	Contracted Services	-	-	13,200	8,000
920.000	Public Utilities	-	-	-	2,000
930.000	General Maintenance	-	7,500	7,300	7,500
940.000	Motor Pool Rent	147	500	800	3,900
941.000	Rents/Leases	-	-	33,500	30,000
966.100	Blossom Parade	10,545	7,500	2,500	-
966.200	Gus Macker	2,771	-	-	-
966.300	Independence Day	3,662	3,000	5,000	-
966.400	Krasl Art Fair	3,719	2,500	5,700	-
966.500	Venetian Festival	24,678	20,000	20,000	-
970.000	Capital Improvements	-	-	43,800	-
Community Development		51,853	54,100	141,300	94,800

801.000 Trolley
804.000 2 Seasonal Employees for Welcome Center
941.000 Welcome Center Lease

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Parks - 751					
702.000	Salaries	274,792	287,600	245,500	286,900
703.000	Overtime	11,079	12,000	15,000	12,400
706.000	Salaries - Part Time	41,196	48,000	47,700	51,000
710.000	Longevity	8,400	7,800	6,800	7,700
715.000	FICA - Employer	25,454	27,200	23,900	27,600
716.000	Health Insurance	85,848	87,100	-	-
716.100	Pension Health Care	-	-	-	-
717.000	Life Insurance	680	700	400	-
740.000	Operating Supplies	7,993	10,000	23,600	7,600
741.000	Fuel & Oil	-	-	-	800
775.000	General Maintenance Supplies	29,721	28,000	33,700	35,000
801.000	Professional Services	1,176	2,700	20,000	5,000
850.000	Communications	1,837	2,000	1,700	1,800
860.000	Transportation/Education	989	500	300	700
920.000	Public Utilities	13,250	17,500	15,600	15,600
930.000	Repairs & Maintenance	9,401	11,200	25,000	15,000
940.000	Motor Pool Rent	41,950	65,000	96,000	105,000
956.000	Miscellaneous Expenditures	782	500	300	300
974.000	Capital Improvements	-	-	-	-
Parks		554,547	607,800	555,500	572,400

- 702.000 8 Full Time Employees
- 706.000 10 Seasonal Employees 15 Weeks
- 740.000 Holiday Decorations
- 930.000 Art Pads - Arboretum
- 07-08 Emergency Call Boxes

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Summer Recreation - 756					
702.000	Salaries	18,258	17,500	17,500	18,000
715.000	FICA - Employer	1,397	1,400	1,400	1,400
740.000	Operating Supplies	2,575	4,000	4,000	4,000
801.000	Professional Services	3,402	3,000	3,300	3,300
Recreation		25,632	25,900	26,200	26,700

702.000 Summer Recreation and Tennis Programs
801.000 Field Scheduler

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Ice Arena - 757					
702.000	Salaries	19,631	35,300	25,000	35,900
706.000	Salaries - Part Time	14,543	16,000	21,100	17,000
715.000	FICA - Employer	2,528	3,900	3,600	4,100
716.000	Health Insurance	8,202	4,600	-	-
739.000	Supplies - Resale	12,155	8,500	9,500	8,500
740.000	Operating Supplies	3,479	12,500	15,900	14,500
801.000	Professional Services	1,740	3,500	3,100	3,000
850.000	Communications	86	2,000	2,000	1,800
900.000	Printing & Publishing	360	1,000	100	500
920.000	Public Utilities	48,644	45,000	46,700	46,700
930.000	Repairs & Maintenance	9,454	8,500	8,500	8,000
940.000	Motor Pool Rent	1,681	1,000	1,000	1,000
956.000	Miscellaneous Expenditures	386	700	200	100
977.000	Equipment	1,886	2,500	1,600	-
Ice Arena		124,775	145,000	138,300	141,100

702.000 2 Full Time Employees @ 42%
716.000 Health Care coverage for 1 Employee

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Insurance - 851					
954.000	Insurance & Bonds	135,644	140,000	129,200	135,000
	Insurance	135,644	140,000	129,200	135,000

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: General Operating - 101	Audit	Budget	Estimate	Budget	
Expenditure Detail - Employee Benefits - 852					
716.000	Health Insurance	-	-	590,300	575,700
716.100	Health Insurance - Pension	-	93,200	93,200	98,400
717.000	Life Insurance	-	100	100	8,500
718.000	Pension Benefits	88,400	88,700	88,700	83,100
719.000	Workers Compensation	34,200	56,000	56,000	61,500
	Employee Benefits	122,600	238,000	828,300	827,200

716.000 Health care costs are based on all employees contributing 10% of premium costs

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: General Operating - 101	Audit	Budget	Estimate	Budget	
Expenditure Detail - Contingencies - 890					
740.000	Operating Supplies	3,108	-	200	-
801.000	Education & Transportation	4,482	-	4,000	-
956.000	Miscellaneous Expenditures	50,572	50,000	20,000	60,000
970.000	Capital Improvements	5,000	-	-	-
Contingencies		63,162	50,000	24,200	60,000

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: General Operating - 101	Audit	Budget	Estimate	Budget
Expenditure Detail - Debt Service - 905				
991.000	Principal	161,895	166,000	276,300
995.000	Interest on Debt	20,275	16,300	99,600
	Debt Service	182,171	182,300	375,900

City Hall Debt Retired May 1, 2010 - Outstanding Balance July 1, 2008 - \$455,427
Debt Service - Bluffside Development Debt Service - \$1 million for 15 years at 5%
Debt Service - Street Light Project - \$750,000 - 10 years at 5%

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: General Operating - 101		Audit	Budget	Estimate	Budget
Expenditure Detail - Transfers Out - 965					
999.203	Transfers Out - Local Streets	400,000	400,000	400,000	675,000
999.204	Transfer Out - Street Improve	100,000	100,000	100,000	-
999.245	Transfer Out - Fire Improve	10,000	10,000	10,000	10,000
999.271	Transfer Out - Library	-	-	15,000	-
999.257	Transfer Out - Budget Stabilization	-	-	1,000,000	-
999.661	Transfer Out - Motor Pool	-	-	-	-
999.757	Transfer Out - Ice Rink	30,000	15,000	18,500	12,100
Transfers Out		540,000	525,000	1,543,500	697,100
Transfers Out Capital Projects		509,804	391,200	522,190	81,600
Total Expenditures		6,697,490	6,977,700	8,368,890	6,909,000
Net Income		12,385	(192,900)	(1,440,590)	(25,300)
Cash & Cash Equivalents		2,522,190	2,329,290	1,081,600	1,056,300

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Cemetery Perpetual Care - 150	Audit	Budget	Estimate	Budget
Revenue Detail				
665.000 Interest Earned	5,710	3,400	7,800	-
675.000 Contributions - Private	-	-	-	-
699.000 Transfers In	-	-	-	-
Total Revenues	5,710	3,400	7,800	-
Expenditure Detail				
999.000 Transfers Out	44,000	7,800	262,368	-
Total Expenditures	44,000	7,800	262,368	-
Net Income	(38,290)	(4,400)	(254,568)	-
Cash & Cash Equivalents	258,968	254,568	-	-

Per Cemetery Board April 2007 Fund Balance transferred to Cemetery Fund and this fund dissolved

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Library Endowment - 155		Audit	Budget	Estimate	Budget
Revenue Detail					
665.000	Interest Earned	26,701	25,000	36,500	35,900
675.000	Contributions - Private	-	-	-	-
699.000	Transfers In	-	-	-	-
Total Revenues		26,701	25,000	36,500	35,900
Expenditure Detail					
801.000	Professional Services	-	-	-	-
999.271	Transfer Out to Library Fund	20,375	21,400	21,400	22,500
Total Expenditures		20,375	21,400	21,400	22,500
Net Income		6,326	3,600	15,100	13,400
Cash & Cash Equivalents		712,078	715,678	727,178	740,578

Special Revenue Funds

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Public Services - 200		Audited	Budget	Estimate	Budget
Revenue Detail					
665.000	Interest Earned	-	5,000	5,000	5,000
695.000	Miscellaneous Revenue	-	7,500	7,500	2,500
699.101	Transfer In - General	-	200,000	200,000	500,000
Total Revenues		-	212,500	212,500	507,500

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Public Services		Audited	Budget	Estimate	Budget
Expenditure Detail - Public Works - 441					
702.000	Salaries	-	-	-	99,000
710.000	Longevity	-	-	-	11,900
715.000	FICA - Employer	-	-	-	8,500
716.000	Health Insurance	-	-	-	136,700
717.000	Life Insurance	-	-	-	1,200
718.000	Pension Contribution	-	-	-	12,300
719.000	Workers Compensation Insurance	-	-	-	10,000
740.000	Supplies	-	-	-	8,400
801.000	Professional Services	-	-	-	7,500
850.000	Communications	-	-	-	2,700
860.000	Transportation/Education	-	-	-	1,000
920.000	Public Utilities	-	-	-	22,300
930.000	Repairs & Maintenance	-	-	-	5,000
940.000	Motor Pool Rent	-	-	-	2,900
954.000	Miscellaneous Expenditures	-	-	-	500
Public Works		-	-	-	329,900
Expenditure Detail - Street Lights - 448					
920.000	Public Utilities	-	-	-	125,000
930.000	General Maintenance	-	-	-	1,000
Street Lights		-	-	-	126,000
Expenditure Detail - Routine Maintenance - 463					
702.000	Salaries	-	25,000	25,000	10,000
703.000	Overtime	-	5,000	5,000	5,000
710.000	Longevity	-	11,700	11,700	
715.000	FICA - Employer	-	3,100	3,100	1,200
	Employee Benefits	-	900	900	
740.000	Supplies	-	5,000	5,000	2,000
801.000	Professional Services	-	1,500	1,500	1,500
850.000	Communications	-	700	700	2,300
930.000	Routine Maintenance	-	5,000	5,000	3,000
940.000	Motor Pool Rent	-	5,000	5,000	5,000
956.000	Miscellaneous Expense	-	500	6,200	500
Routine Maintenance		-	63,400	69,100	30,500

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Public Services - 200		Audited	Budget	Estimate	Budget
Expenditure Detail - Signs - 470					
702.000	Salaries	-	5,000	5,000	7,300
703.000	Overtime	-	2,000	2,000	1,000
715.000	FICA - Employer	-	600	600	1,000
740.000	Supplies	-	5,000	5,000	5,000
850.000	Communications	-	300	300	900
940.000	Motor Pool Rent	-	1,000	1,000	1,000
956.000	Miscellaneous Expense	-	100	100	100
Signs		-	14,000	14,000	16,300
Expenditure Detail - Winter Maintenance - 478					
702.000	Salaries	-	10,000	10,000	9,000
703.000	Overtime	-	10,000	10,000	4,000
715.000	FICA - Employer	-	1,600	1,600	1,000
740.000	Supplies	-	5,000	5,000	3,000
940.000	Motor Pool Rent	-	5,800	7,000	2,000
956.000	Miscellaneous Expense	-	-	-	-
Winter Maintenance		-	32,400	33,600	19,000
Expenditure Detail - Transfers Out - 965		-	-	-	-
Total Expenditures		-	109,800	116,700	521,700
Net Income		-	102,700	95,800	(14,200)
Cash & Cash Equivalent		-	102,700	95,800	81,600

New fund created to account for General Public Services includes maintenance of alleys and parking lots

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Major Streets - 202	Audited	Budget	Estimate	Budget
Revenue Detail				
510.000	Federal Grants	4,714	-	-
546.000	Highway - Act 51	389,019	385,000	385,000
549.000	Highway - Trunk line Maint	54,848	60,000	60,000
569.000	State Grants	462,971	-	-
665.000	Interest Earned	12,349	10,000	15,000
695.000	Miscellaneous Revenue	-	-	-
698.204	Transfers In - Street Improve	94,782	-	-
699.401	Transfers In - W/S CIP	751,720	-	-
<hr/>				
Total Revenues	1,770,403	455,000	450,000	460,000

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Major Streets - 202		Audited	Budget	Estimate	Budget
Expenditure Detail - Sidewalks - 444					
702.000	Salaries	-	-	-	4,000
715.000	FICA - Employer	-	-	-	400
801.000	Professional Services	4,350	-	-	-
930.000	Routine Maintenance	281	30,000	26,800	4,000
Sidewalks		4,631	30,000	26,800	8,400
Expenditure Detail - Drains - 445					
801.000	Professional Services	4,350	-	-	2,500
930.000	Routine Maintenance	281	2,000	1,800	3,000
956.000	Miscellaneous Expense	-	-	-	1,300
970.000	Capital Improvements	-	27,500	25,300	-
Drains		4,631	29,500	27,100	6,800
Expenditure Detail - Trunk line Maintenance - 450					
702.000	Salaries	7,121	10,000	7,200	13,000
703.000	Overtime	3,197	5,000	9,300	5,000
706.000	Salaries - Part Time	730	-	500	1,000
715.000	FICA - Employer	830	1,100	1,300	1,500
740.000	Supplies	6,977	15,000	9,800	15,500
801.000	Professional Services	-	-	-	-
920.000	Public Utilities	7,189	10,000	6,800	8,000
930.000	Routine Maintenance	25,718	25,000	25,000	3,000
940.000	Motor Pool Rent	15,479	20,000	26,500	15,000
956.000	Miscellaneous Expense	-	-	-	-
970.000	Capital Improvements	-	-	-	-
Trunkline Maintenance		67,241	86,100	86,400	62,000

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Major Streets - 202		Audited	Budget	Estimate	Budget
Expenditure Detail - Routine Maintenance - 463					
702.000	Salaries	86,578	120,000	95,000	102,000
703.000	Overtime	2,292	3,000	4,400	5,000
706.000	Salaries - Part Time	347	-	500	1,000
715.000	FICA - Employer	6,924	9,800	7,200	8,300
715.000	Employee Benefits	33,201	66,600	64,500	-
740.000	Supplies	3,993	8,000	5,900	12,000
801.000	Professional Services	197	800	1,000	1,000
850.000	Communications	301	600	-	-
860.000	Transportation/Education	-	200	-	1,000
930.000	Routine Maintenance	672	2,000	3,200	4,000
940.000	Motor Pool Rent	76,127	70,000	66,900	5,000
956.000	Miscellaneous Expense	-	200	-	500
970.000	Capital Improvements	13,624	-	-	20,000
Routine Maintenance		224,255	281,200	248,600	159,800
Expenditure Detail - Traffic Services - 474					
702.000	Salaries	12,117	14,600	20,800	15,000
703.000	Overtime	523	600	600	1,000
706.000	Salaries - Part Time	-	8,800	8,800	5,000
715.000	FICA - Employer	-	1,900	2,300	1,700
716.000	Other Employee Benefits	-	9,000	8,800	-
740.000	Supplies	10,066	-	17,000	14,000
801.000	Professional Services	29	1,000	100	-
850.000	Communications	136	200	-	-
920.000	Public Utilities	1,386	2,000	4,300	5,000
940.000	Motor Pool Rent	2,907	3,200	3,000	2,000
956.000	Miscellaneous Expense	-	-	-	100
977.000	Equipment	-	-	-	-
Traffic Services		27,164	41,300	65,700	43,800

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Major Streets - 202		Audited	Budget	Estimate	Budget
Expenditure Detail - Winter Maintenance - 478					
702.000	Salaries	4,942	7,400	12,000	13,000
703.000	Overtime	6,137	6,000	14,000	10,000
715.000	FICA - Employer	834	1,000	2,000	1,800
740.000	Supplies	3,510	5,000	10,200	20,000
801.000	Professional Services	83	-	2,900	-
940.000	Motor Pool Rent	21,900	25,000	43,000	30,000
Winter Maintenance		37,406	44,400	84,100	74,800
Expenditure Detail - Administration - 485					
801.000	Professional Services	9,820	12,500	4,500	-
804.000	Twin CATS	3,485	3,600	4,000	-
860.000	Training	-	-	-	-
956.000	Miscellaneous Expense	3,163	3,300	100	-
PW Administration		16,468	19,400	8,600	-
Transfers Out		-	70,000	-	80,000
Total Expenditures		381,795	601,900	547,300	435,600
Net Income		1,388,607	(146,900)	(97,300)	24,400
Cash & Cash Equivalents		387,435	240,535	290,135	314,535

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Local Streets - 203	Audited	Budget	Estimate	Budget
Revenue Detail				
545.000 Highway - Act 50	157,962	157,000	157,000	158,000
569.000 State Grants	1,384	-	-	-
665.000 Interest Earned	17,053	10,000	19,000	10,000
695.000 Miscellaneous Revenue	8,814	27,500	-	500
699.101 Transfer In - General	400,000	400,000	200,000	175,000
699.200 Transfer In - Streets	655,428	-	-	80,000
699.401 Transfer In - CPF	184,000	184,000	-	-
Total Revenues	1,424,640	778,500	376,000	423,500

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Local Streets - 203		Audited	Budget	Estimate	Budget
Expenditure Detail - Sidewalks - 444					
702.000	Salaries	-	-	-	4,000
715.000	FICA - Employer	-	-	-	400
801.000	Professional Services	-	-	-	-
930.000	Routine Maintenance	66,018	184,000	62,400	3,000
Sidewalks		66,018	184,000	62,400	7,400
Expenditure Detail - Drains - 445					
801.000	Professional Services	4,350	-	-	2,500
930.000	Routine Maintenance	281	-	5,200	3,000
956.000	Miscellaneous	-	-	-	1,300
974.000	Capital Improvements	-	-	24,600	-
Drains		4,631	-	29,800	6,800
Expenditure Detail - Routine Maintenance - 463					
702.000	Salaries	222,629	180,000	148,000	141,000
703.000	Overtime	5,894	4,500	6,000	5,000
706.000	Salaries - Part Time	891	-	1,000	1,000
710.000	Longevity	9,888	7,900	-	-
715.000	FICA - Employer	17,805	14,700	12,000	11,300
716.000	Employee Benefits	99,363	34,300	34,300	
740.000	Operating Supplies	10,267	12,000	7,400	12,000
801.000	Professional Services	505	1,200	700	1,500
850.000	Communications	774	900	-	-
860.000	Transportation & Education	81	300	-	1,000
930.000	Routine Maintenance	1,728	3,000	-	3,000
940.000	Motor Pool Rent	125,885	110,000	100,400	85,000
956.000	Miscellaneous Expense	-	300	300	500
970.000	Capital Improvements	655,428	-	-	3,000
Routine Maintenance		1,151,139	369,100	310,100	264,300

	FY 05-06 Year End Audited	FY 06-07 Approved Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
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Fund: Local Streets - 203

Expenditure Detail - Traffic Services - 474

702.000	Salaries	28,274	21,800	17,000	15,000
703.000	Overtime	1,221	900	900	500
706.000	Salaries - Part Time	10,376	13,200	10,500	
710.000	Longevity	1,400	1,200	-	-
715.000	FICA - Employer	3,402	2,900	2,000	1,200
716.000	Employee Benefits	8,805	4,400	4,400	
740.000	Supplies	17,140	10,800	13,700	6,000
801.000	Professional Services	67	1,500	100	-
850.000	Communications	317	300	-	-
920.000	Public Utilities	3,235	3,000	-	-
940.000	Motor Pool Rent	3,613	4,800	2,000	2,000
956.000	Miscellaneous Expense	-	100	100	100
977.000	Equipment - General	-	-	-	-
Traffic Services		77,849	64,900	50,700	24,800

Expenditure Detail - Winter Maintenance - 478

702.000	Salaries	4,043	7,400	8,000	9,000
703.000	Overtime	5,021	6,000	9,500	5,000
715.000	FICA - Employer	683	1,000	1,400	1,100
740.000	Supplies	2,872	5,000	5,000	15,000
801.000	Professional Services	-	-	5,200	-
940.000	Motor Pool Rent	17,919	25,000	56,000	25,000
Winter Maintenance		30,538	44,400	85,100	55,100

	FY 05-06 Year End Audited	FY 06-07 Approved Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Local Streets - 203				
Expenditure Detail - Administration - 485				
740.000	Supplies	-	-	800
801.000	Professional Services	1,432	5,000	200
860.000	Transportation Education	-	-	-
956.000	Miscellaneous Expense	-	-	-
	Administration	1,432	5,000	1,000
	Transfers Out	6,346	-	-
	Total Expenditures	1,337,953	543,100	359,400
	Net Income	86,687	(167,100)	64,100
	Cash & Cash Equivalents	518,536	351,436	415,536

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Street Improvement - 204	Audit	Budget	Estimate	Budget
Revenue Detail				
402.000	Taxes - Current	-	-	368,200
569.000	State Grants-Cleveland	-	355,300	59,000
505.000	Federal Grants-Lake Blvd	-	156,000	223,600
665.000	Interest Earned	35,773	7,500	38,200
676.000	Reimbursements	75	-	-
699.101	Transfer In - General	100,000	100,000	100,000
699.200	Transfers In -Streets	-	-	-
699.495	Transfers In - Water Improve	36,480	750,000	1,080,000
Total Revenues		172,328	1,368,800	1,441,800
Expenditure Detail - Street Projects				
445.000	Drains	-	140,000	-
447.000	Engineering	-	-	-
970.000	Road Improvements	750,210	-	-
974.000	Cleveland Avenue	-	270,400	107,800
	Lake Boulevard	-	1,004,300	729,200
	Whitwam Drive	-	90,000	233,400
	Morton Highland	-	696,100	726,800
	Ship/State	-	-	68,400
	Park Street Bridge	-	-	10,000
Total Expenditures		750,210	2,200,800	1,875,600
Net Income		(577,882)	(832,000)	(433,800)
Cash & Cash Equivalents		1,049,564	217,564	615,764
				108,964

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Cemetery - 209		Audited	Budget	Estimate	Budget
Revenue Detail					
631.000	Burials	76,125	76,500	79,200	81,600
632.000	Vault Setting	10,400	10,100	9,800	10,200
633.000	Resurrection Revenue	2,800		7,400	7,500
644.100	Lot Sales	55,650	80,000	66,300	68,000
644.300	Columbarium	14,265	21,300	14,400	12,300
644.500	Monuments	9,973	8,000	8,100	8,300
665.000	Interest Earned	105	100	1,200	1,200
675.000	Contributions - Private	150	-	400	400
695.000	Miscellaneous Revenue	150	-	200	200
699.101	Transfer In - General	44,000	-	262,300	-
Total Revenues		213,618	196,000	449,300	189,700

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Year End	
Fund: Cemetery - 209	Audited	Budget	Estimate	Projection	
Expenditure Detail - Cemetery - 276					
702.000	Salaries	142,009	112,000	110,900	113,700
703.000	Overtime	3,741	3,500	3,500	3,500
706.000	Salaries - Part Time	1,926	10,000	12,200	12,200
710.000	Longevity	3,800	3,500	3,500	3,600
715.000	FICA - Employer	11,378	10,000	10,100	10,100
716.000	Health Insurance	22,600	23,100	23,100	26,500
717.000	Life Insurance	357	300	100	200
718.000	Pension Contribution	-	3,500	3,500	3,500
719.000	Workers Compensation	-	-	2,200	2,300
740.000	Operating Supplies	5,008	5,000	5,000	6,500
775.000	Repair & Maintenance Supplies	4,895	7,000	6,200	5,000
801.000	Professional Services	543	1,500	400	400
850.000	Communications	1,331	1,700	1,300	1,200
860.000	Transportation & Education	311	500	200	200
900.000	Printing & Publishing	-	-	-	-
920.000	Public Utilities	4,454	5,000	7,100	2,100
930.000	General Maintenance	975	2,500	1,000	1,000
940.000	Motor Pool Rent	6,600	6,600	6,600	6,600
956.000	Miscellaneous Expense	60	300	100	100
970.000	Capital Outlay	-	-	-	80,000
977.000	Equipment - General	-	-	-	-
Total Expenditures		209,988	196,000	197,000	278,700
Net Income		3,630	-	252,300	(89,000)
Cash & Cash Equivalents		12,587	12,587	264,887	175,887

699.000 Transfer in from Perpetual Care Fund and fund dissolved per Cemetery Board April 2007
702.000 Reduced to 3 Full Time Employees
706.000 2 Full Time Seasonal
970.000 New well to service sprinkler system

Revenues based on 10 Year Averages x Current Rates

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Appproved	Year End	Proposed
Fund: Rubbish/Sanitation - 226		Audited	Budget	Estimate	Budget
Revenue Detail					
402.000	Taxes - Current	564,689	598,000	598,400	644,300
437.000	Taxes - IFT	4,141	3,300	3,300	-
635.000	Rubbish Removal	-	-	-	-
642.000	Rubbish Containers	-	-	200	200
650.000	Rubbish Bags	2,153	1,400	2,000	2,000
665.000	Interest Earned	7,000	6,500	9,000	10,000
695.000	Miscellaneous Revenue	350	500	100	-
Total Revenues		578,333	609,700	613,000	656,500
Expenditure Detail - Sanitation - 521					
702.000	Salaries	80,645	64,300	76,200	79,200
703.000	Overtime	5,236	9,500	9,500	14,700
710.000	Longevity	4,000	4,000	4,000	4,000
715.000	FICA -Employer	6,782	6,000	6,900	7,500
716.000	Health Insurance	21,300	21,200	21,200	23,500
717.000	Life Insurance	158	200	100	100
718.000	Pension Contribution	-	2,000	2,300	2,000
719.000	Workers Compensation	1,500	1,300	1,500	2,000
740.000	Operating Supplies	250	13,000	6,100	10,000
775.000	Repair & Maintenance Supplies	275	500	300	300
801.000	Professional Services	388,709	400,000	380,000	380,000
825.000	Administrative Expense	5,000	6,200	6,200	6,200
940.000	Motor Pool Rent	65,000	80,000	122,400	122,400
941.000	Rents & Leases	908	1,000	1,000	-
956.000	Miscellaneous Expense	-	600	-	100
977.000	Equipment - General	-	-	-	-
Total Expenditures		579,763	609,800	637,700	652,000
Net Income		(1,430)	(100)	(24,700)	4,500
Cash & Cash Equivalents		56,414	56,314	31,714	36,214

702.000 2 Full Time Employees
801.000 Current rubbish contract runs through March 2008

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Inspections - 249		Audited	Budget	Estimate	Budget
Revenue Detail					
479.000	Building Permits	208,741	210,000	240,000	240,000
479.100	Electrical Permits	29,622	25,900	46,300	46,800
479.200	Mechanical Permits	26,872	24,000	33,100	33,400
479.300	Plan Reviews	79,021	67,900	120,000	80,000
479.400	Plumbing Inspection Fees	18,709	18,400	17,800	17,900
481.000	Special Use Permits	5,319	4,000	3,100	3,100
569.000	State Grants	38,438	-	-	-
607.000	Land Division Fees	400	500	700	100
608.000	Board of Appeals - Zoning	3,018	1,500	3,100	3,100
640.000	Rental Inspections	29,120	15,000	15,400	30,000
648.000	Zoning Books	116	500	200	200
665.000	Interest Earned	7,925	7,000	18,500	15,000
676.000	Reimbursements	460	400	200	200
695.000	Miscellaneous Revenue	1,760	500	2,100	1,500
Total Revenues		449,521	375,600	500,500	471,300

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Proposed	Year End	Year End	
Fund: Inspections - 249	Estimate	Budget	Estimate	Projection	
Expenditure Detail - Inspections - 371					
702.000	Salaries	111,035	105,500	114,600	155,500
706.000	Salaries - Part Time	142	-	-	
710.000	Longevity	600	800	1,500	1,100
715.000	FICA - Employer	8,337	8,100	9,600	12,100
716.000	Health Insurance	10,300	10,200	11,900	22,500
717.000	Life Insurance	247	200	200	200
718.000	Pension Contribution	-	3,200	3,200	4,700
719.000	Workers Compensation	2,100	2,100	2,100	3,200
740.000	Operating Supplies	7,432	5,000	8,500	9,700
801.000	Professional Services	58,780	64,000	80,000	80,000
825.000	Administrative Expense	27,000	27,000	27,000	27,000
850.000	Communications	463	700	400	600
860.000	Transportation & Education	1,650	4,000	1,200	5,000
900.000	Printing & Publishing	526	500	500	500
930.000	General Maintenance	775	1,700	1,700	1,700
940.000	Motor Pool Rent	5,700	4,800	5,300	5,500
956.000	Miscellaneous Expense	801	500	700	2,000
964.000	Refunds & Rebates	-	-	-	-
977.000	Equipment - General	-	-	1,800	-
Inspections - Building		235,888	238,300	270,200	331,300

702.000 Chief building official, assistant building official and clerical support

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Inspections - 249		Actual	Budget	Estimate	Budget
Expenditure Detail - Ordinance - 372					
702.000	Salaries	42,459	31,200	32,600	31,900
710.000	Longevity	-	100	-	100
715.000	FICA - Employer	3,248	2,400	2,500	2,500
716.000	Health Insurance	12,200	-	-	-
717.000	Life Insurance	69	100	100	-
718.000	Pension Contribution	-	900	900	-
719.000	Workers Compensation	1,000	600	600	700
728.000	Postage	-	1,500	1,500	1,500
740.000	Operating Supplies	1,953	1,500	1,600	2,000
801.000	Professional Services	6,330	10,000	5,000	5,000
850.000	Communications	388	600	300	400
860.000	Transportation & Education	20	2,000	1,000	1,000
900.000	Printing & Publishing	-	2,000	2,000	2,000
940.000	Motor Pool Rent	4,275	4,800	5,300	5,300
956.000	Miscellaneous Expense	16	300	100	100
977.000	Equipment - General	-	-	-	-
Inspections - Ordinance		71,958	58,000	53,500	52,500

702.000 1 Part Time Property Maintenance Enforcement

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Inspections - 249		Actual	Budget	Estimate	Budget
Expenditure Detail - Zoning - 721					
702.000	Salaries	35,676	42,000	45,000	48,400
706.000	Salaries - Overtime	454	1,000	-	-
710.000	Longevity	800	900	900	700
715.000	FICA - Employer	2,668	3,000	3,500	3,900
716.000	Health Insurance	10,300	10,200	10,200	1,900
717.000	Life Insurance	-	200	-	-
718.000	Pension Contribution	-	1,100	1,300	-
719.000	Workers Compensation	700	800	800	-
740.000	Operating Supplies	648	800	900	1,000
801.000	Professional Services	19,146	5,000	5,000	5,000
860.000	Transportation & Education	392	500	800	500
900.000	Printing & Publishing	2,326	2,000	3,100	3,100
956.000	Miscellaneous Expense	4,063	1,000	2,000	1,000
900.000	Housing Project	-	-	25,000	20,000
Planning & Board of Appeals		77,173	68,500	98,500	85,500
702.000	1 Full Time Employee @ 50%				
Total Expenditures		385,019	364,800	422,200	469,300
Net Income		64,502	10,800	78,300	2,000
Cash & Cash Equivalents		323,224	334,024	401,524	403,524

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Budget Stabilization Fund -257	Audit	Budget	Estimate	Budget
Revenue Detail				
665.000	Interest Earned	-	-	-
675.000	Contributions - Private	-	-	-
699.000	Transfers In	1,000,000	1,000,000	-
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Total Revenues	-	1,000,000	1,000,000	-
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Expenditure Detail				
801.000	Professional Services	-	-	-
999.000	Transfers Out	-	-	-
<hr/>				
Total Expenditures	-	-	-	-
<hr/>				
Net Income	-	1,000,000	1,000,000	-
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Cash & Cash Equivalents	-	1,000,000	1,000,000	1,000,000

Per City Commission May 1, 2007

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Band - 270	Audited	Budget	Estimate	Budget

Revenue Detail

402.000	Taxes - Current	79,291	83,900	84,500	92,000
437.000	Taxes - IFT	582	400	-	-
651.100	Shelter Reservations	1,788	2,000	1,100	700
665.000	Interest Earned	490	400	1,000	1,200
695.000	Miscellaneous Revenue	-	100	-	-

Total Revenues		82,151	86,800	86,600	93,900
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Expenditure Detail - Band - 802

706.000	Salaries - Part Time	10,500	10,800	10,800	11,000
715.000	FICA - Employer	803	900	800	900
719.000	Workers Compensation	1,000	1,300	1,300	500
740.000	Operating Supplies	2,344	1,500	2,000	2,500
801.000	Professional Services	57,373	55,000	56,000	57,700
825.000	Administrative Expense	2,500	4,000	4,000	4,000
910.000	Insurance & Bonds	2,398	2,600	2,600	2,500
920.000	Public Utilities	511	1,000	600	700
930.000	General Maintenance	1,806	6,500	3,000	2,500
941.000	Rents & Leases	-	-	-	-
956.000	Miscellaneous Expense	3,262	3,200	3,200	2,500
974.000	Improvements	-	-	2,400	2,500

Total Expenditures		82,497	86,800	86,700	87,300
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Net Income		(346)	-	(100)	6,600
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Cash & Cash Equivalents		15,990	15,990	15,890	22,490
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706.000	Band Director Salary
801.000	Musician Salary
974.000	Landscaping

Includes 2% Pay Increase

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Library - 271		Audited	Budget	Estimate	Budget
Revenue Detail					
402.000	Taxes - Current	217,291	228,200	229,900	250,300
566.000	State Aid - Cultural	14,968	16,000	13,600	7,500
574.000	Other State Revenue	12,824	13,500	13,400	13,400
581.000	Contributions - SJC	15,600	15,600	15,600	-
582.000	Contributions - SJCT	163,832	167,000	167,000	167,000
627.000	Photocopies	6,619	6,100	6,800	6,700
627.100	Fax Usage	1,488	1,700	1,000	900
627.200	Telephone Usage	259	300	100	200
660.000	Card Replacement	188	200	200	200
661.100	Penal Fines - SJC	82,369	82,000	85,700	83,600
661.200	Penal Fines - SJCT	94,094	94,000	97,900	95,400
662.000	Late Fees	14,064	13,500	14,600	14,500
665.000	Interest Earned	8,897	9,200	11,100	14,000
667.000	Rents & Leases	3,183	3,300	3,000	3,000
673.000	Sale of Fixed Assets	5,273	6,000	5,000	5,000
675.000	Contributions - Private	41,605	45,500	33,500	30,000
676.000	Reimbursements	103	1,300	2,900	3,000
695.000	Miscellaneous Revenue	1,244	2,000	400	800
699.155	Transfers In - Endowment	20,375	21,400	21,400	22,500
Total Revenues		704,276	726,800	723,100	718,000

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Library - 271		Audited	Budget	Estimate	Budget
Expenditure Detail - Operating -790					
702.000	Salaries	221,874	270,200	198,800	186,800
706.000	Salaries - Part Time	106,327	66,000	135,200	149,700
710.000	Longevity	5,666	6,600	5,600	7,900
715.000	FICA - Employer	25,262	26,100	25,900	26,300
716.000	Health Insurance	42,100	35,000	30,000	30,700
717.000	Life Insurance	784	800	500	500
718.000	Pension Contribution	0	8,000	8,000	5,600
719.000	Workers Compensation	3,200	3,200	3,200	6,900
740.000	Operating Supplies	26,646	27,500	20,400	20,900
740.400	Operating Supplies-Childrens	1,439	1,600	1,200	1,200
984.000	Periodicals	8,185	9,500	12,000	10,700
775.000	Repair & Maintenance Supplies	3,354	2,800	8,600	7,000
801.000	Professional Services	9,276	10,000	10,000	8,000
802.000	Computer Services	17,106	7,500	11,600	9,700
825.000	Administrative Expense	5,000	5,000	5,000	5,000
850.000	Communications	8,817	9,200	9,800	7,500
860.000	Transportation & Education	1,333	1,600	1,500	1,200
885.000	Special Programming	3,192	1,600	2,700	2,800
900.000	Printing & Publishing	4,846	5,000	5,500	5,000
954.000	Insurance & Bonds	9,476	9,500	6,700	9,000
920.000	Public Utilities	53,310	55,000	53,200	55,000
930.000	General Maintenance	31,365	34,000	38,800	40,000
931.000	Building Repair & Replacement	16,869	-	-	-
941.000	Rental & Leases	5,173	4,900	6,200	6,000
956.000	Miscellaneous Expense	1,780	1,200	1,200	1,000
977.000	Equipment - General	14,435	3,000	3,000	3,000
982.000	Books	77,626	83,000	80,100	80,000
General Services		704,441	687,800	684,700	687,400

	FY 05-06 Year End Audited	FY 06-07 Approved Budget	FY 06-07 Year End Estimate	FY 07-08 Proposed Budget
Fund: Library - 271				
Expenditure Detail - Debt Service - 905				
Interest on Debt	8,764	7,800	7,800	7,000
Expenditure Detail - Transfers Out - 965				
Transfer Out - Library CPF	104,975	21,400	21,400	22,500
Total Expenditures	818,180	717,000	713,900	716,900
Net Income	(113,904)	9,800	9,200	1,100
Cash & Cash Equivalents	153,452	163,252	162,652	163,752

702.000 Full time permanent employees - contribute to pension fund
706.000 Part time employees - non-pension eligible

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Depot - 214	Audited	Budget	Estimate	Budget
Revenue Detail				
665.000	Interest Earned	1,221	1,000	1,900
667.000	Rents & Leases	13,575	13,900	14,400
667.100	Lease - Amtrak	4,800	4,800	4,800
695.000	Miscellaneous Revenue	-	-	-
<hr/>				
Total Revenues	19,596	19,700	20,700	21,000
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Expenditure Detail - Depot - 264				
775.000	Repair & Maintenance Supplies	93	500	-
825.000	Administrative Expense	2,500	3,000	3,000
910.000	Insurance & Bonds	2,500	4,400	4,000
920.000	Public Utilities	371	500	400
930.000	General Maintenance	3,451	3,000	6,000
956.000	Miscellaneous Expense	278	500	100
975.000	Building & Improvements	-	-	2,000
<hr/>				
Total Expenditures	9,193	11,900	15,500	14,800
<hr/>				
Net Income	10,403	7,800	5,200	6,200
<hr/>				
Cash & Cash Equivalents	41,895	49,695	47,095	53,295
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Depot agreement signed February 1987 - for 20 years from completion of project

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: Brownfield Redevelopment - 243	Audited	Budget	Estimate	Budget	
Revenue Detail					
665.000	Interest Earned	3,195	2,800	6,000	5,500
402.000	Taxes - Parcel One North	29,793	45,500	45,500	84,900
402.000	Taxes - Marina Island	-	-		
Total Revenues		32,988	48,300	51,500	90,400
Expenditure Detail					
801.000	Professional Services	2,364	10,000	64,000	6,500
956.000	Miscellaneous Expense	-	-	-	
991.000	Parcel One North Debt	23,000	28,000	28,000	31,000
999.101	Transfers Out - General Fund	-	-		
Total Expenditures		25,364	38,000	92,000	37,500
Net Income		7,624	10,300	(40,500)	52,900
Cash & Cash Equivalents		104,403	114,703	63,903	116,803

801.000 Demolition of 1302 Main
Landscaping 1302 Main
Edgewater Lien Debt Retired December 11, 2009

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Public Improvement - 245		Audited	Budget	Estimate	Budget
Revenue Detail					
101.000	Technology	40,000	-	-	-
336.000	Fire	93,737	88,300	101,300	74,800
751.000	Parks	31,640	1,500	6,100	3,500
757.000	Ice Arena	36,259	19,200	22,600	16,100
Total Revenues		201,636	109,000	130,000	94,400
Expenditure Detail					
276.000	Cemetery	-	-	-	-
336.000	Fire	91,387	91,500	91,500	91,400
751.000	Parks	29,313	-	13,700	-
757.000	Ice Arena	-	-	15,000	-
Total Expenditures		120,700	91,500	120,200	91,400
Net Income		80,936	17,500	9,800	3,000
Cash & Cash Equivalents		277,707	295,207	287,507	290,507

336.000 Fire Truck Debt Service - Retire Debt September 1, 2008

June 30 Balance	2006	2007 Budget	2007 Actual	2008
Technology	40,000	40,000	40,000	40,000
Fire	83,144	79,944	92,944	76,344
Parks	51,739	53,239	44,139	47,639
Ice Rink	102,825	122,025	110,425	126,525
	277,708	295,208	287,508	290,508

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Tax Increment Finance - 247		Audited	Budget	Estimate	Budget
Revenue Detail					
665.000	Interest Earned	961	800	1,400	1,000
Total Revenues		961	800	1,400	1,000
Expenditure Detail - 745					
740.000	Operating Supplies	-	-	3,000	-
974.000	Land Improvements	-	10,000	12,000	19,761
Total Expenditures		-	10,000	15,000	19,761
Net Income		961	(9,200)	(13,600)	(18,761)
Cash & Cash Equivalents		32,361	23,161	18,761	-

974.000 Historic Sign Project
Lake Bluff Projects

Fund Balance May Be Used For Projects on the Bluff Only

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: Downtown Development Authority - 248	Audited	Budget	Estimate	Budget	
Revenue Detail					
402.000	Taxes - Current	39,424	41,000	41,200	43,200
665.000	Interest Earned	2,163	2,000	2,600	2,500
675.000	Contributions - Private	-	-	1,500	-
Total Revenues		41,587	43,000	45,300	45,700
Expenditure Detail - 745					
706.000	Salaries - Seasonal	1,388	7,500	7,500	7,400
715.000	FICA - Employer	106	600	600	600
740.000	Operating Supplies	26,565	10,000	10,300	17,000
801.000	Professional Services	20,300	18,900	23,900	17,400
825.000	Administrative Expense	2,500	2,500	2,500	2,500
920.000	Public Utilities	771	1,000	800	800
Total Expenditures		51,630	40,500	45,600	45,700
Net Income		(10,043)	2,500	(300)	-
Cash & Cash Equivalent		60,708	63,208	60,408	60,408
402.000	Millage reduced by Headlee reduction fraction				
706.000	Downtown summer employee				
740.000	Flowers, garland, street light parts				
801.000	Flower maintenance and SJT \$12,400				

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Drug Forfeiture - 265	Audited	Budget	Estimate	Budget
Revenue Detail				
658.000	Fines & Costs	-	-	-
665.000	Interest Earned	41	200	100
695.000	Miscellaneous Revenue	2,644	200	-
Total Revenues		2,685	200	400
Expenditure Detail				
740.000	Operating Supplies	-	-	-
956.000	Miscellaneous Expense	-	-	-
Total Expenditures		-	-	-
Net Income		2,685	200	400
Cash & Cash Equivalents		3,423	3,623	3,823

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Criminal Forfeiture - 266		Audited	Budget	Estimate	Budget
Revenue Detail					
658.000	Fines & Costs	-	-	-	-
665.000	Interest Earned	45	100	100	100
Total Revenues		45	100	100	100
Expenditure Detail					
956.000	Miscellaneous Expense	-	-	-	-
Total Expenditures		-	-	-	-
Net Income		45	100	100	100
Cash & Cash Equivalents		1,516	1,616	1,616	1,716

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Justice Training - 274		Audited	Budget	Estimate	Budget
Revenue Detail Police - 301					
569.000	State/Federal Grants	2,264	2,300	2,200	2,200
665.000	Interest Earned	204	100	500	200
675.000	Contributions - Private	-	-		
Police		2,468	2,400	2,700	2,400
Revenue Detail Dispatch - 303					
569.000	State/Federal Grants	874	1,000	900	800
665.000	Interest Earned	-	-		
Police Dispatch		874	1,000	900	800
Total Revenues		3,342	3,400	3,600	3,200
Expenditure Detail					
301.000	Police	3,813	1,000	1,600	1,600
303.000	Dispatch	460	1,000	800	800
Total Expenditures		4,273	2,000	2,400	2,400
Net Income		(931)	1,400	1,200	800
Cash & Cash Equivalents		8,172	9,572	9,372	10,172

Debt Service Fund

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Debt Service - 301		Audited	Budget	Estimate	Budget
Revenue Detail					
402.000	Taxes - Current	458,535	489,600	489,600	533,100
665.000	Interest Earned	10,742	7,500	18,000	18,000
Total Revenues		469,277	497,100	507,600	551,100
Expenditure Detail CSO Bonds					
991.000	Principal	60,000	75,000	75,000	75,000
995.000	Interest on Debt	198,306	196,000	196,000	193,000
998.000	Agent Fees	250	-	-	-
CSO Bonds		258,556	271,000	271,000	268,000
Expenditure Detail SRF Bonds					
991.000	Principal	170,000	175,000	175,000	175,000
995.000	Interest on Debt	85,986	82,500	82,500	78,000
998.000	Agent Fees	-	-	-	-
SRF Debt		255,986	257,500	257,500	253,000
Total Expenditures		514,542	528,500	528,500	521,000
Net Income		(45,265)	(31,400)	(20,900)	30,100
Cash & Cash Equivalents		273,847	242,447	252,947	283,047

Source of Funds: Dedicated Debt Retirement Millage - Not effected by Headlee Reduction Fraction

Levy may be changed each year to meet Debt Service Schedule

CSO Bonds Retired May 1, 2027

SRF Bonds Retired April 1, 2025

Business Type Funds

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Approved	Year End	Proposed	
Fund: Sewer Operating - 590	Audited	Budget	Estimate	Budget	
Revenue Detail					
626.100	Sewer Agreement - Townships	124,002	110,000	130,000	136,000
626.200	Agreement - WWTP	77,813	85,000	90,000	84,000
642.000	Sales	1,030,601	990,000	990,000	1,169,400
662.000	Penalties and Interest	47,284	26,000	47,000	47,000
665.000	Interest Earned	15,376	10,000	24,600	29,000
699.450	Transfer In from CSO	2,320	60,000	-	-
699.591	Transfer In - W/S	-	-	-	-
Total Revenues		1,297,396	1,281,000	1,281,600	1,465,400

642.000 Assumes 10% increase in sewer rate from \$1.64 per ccf to \$1.80 per ccf

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Sewer Fund		Audited	Budget	Estimate	Budget
Detail Cash Requirements - Sewer Operating - 527					
702.000	Salaries	87,932	81,500	84,800	85,400
703.000	Overtime	5,326	5,000	5,500	5,500
710.000	Longevity	2,900	3,000	3,000	2,600
715.000	FICA - Employer	7,028	6,900	7,200	7,200
716.000	Health Insurance	17,299	17,500	17,500	18,200
717.000	Life Insurance	203	300	100	100
718.000	Pension Contribution	-	2,600	2,600	2,600
719.000	Workers Compensation	1,800	1,700	1,700	2,000
740.000	Operating Supplies	3,784	5,500	5,100	5,100
775.000	Repair & Maintenance Supplies	2,873	6,000	2,000	2,500
801.000	Professional Services	2,948	9,000	2,900	2,900
804.000	Contracted Services	3,381	-	-	-
825.000	Administrative Expense	144,750	142,500	145,000	145,000
850.000	Communications	1,182	2,600	1,500	1,500
860.000	Transportation & Education	-	2,000	1,000	1,000
954.000	Insurance & Bonds	19,959	20,000	18,600	18,600
920.000	Public Utilities	9,278	10,000	8,400	8,400
925.000	Sewage Treatment Fees	617,753	700,000	826,000	870,000
930.000	General Maintenance	35,321	40,000	23,000	40,000
940.000	Motor Pool Rent	32,400	32,700	32,700	32,700
956.000	Miscellaneous Expense	-	500	1,000	1,000
968.000	Depreciation	-	-	-	-
973.000	Sewer Repair & Replacement	40,040	60,000	75,000	75,000
970.000	Capital Improvement	-	60,000	-	216,000
977.000	Equipment	-	-	-	-
Total Cash Requirement		1,036,155	1,209,300	1,264,600	1,543,300
Net Change in Cash		261,241	71,700	17,000	(77,900)
Cash & Cash Equivalents		409,699	481,399	426,699	348,799

702.000 2 Full Time Employees
973.000 Miscellaneous Sewer Repairs
970.000 Edgewater Lift Station
Heppler Lift Station

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Water Operating - 591		Audited	Budget	Estimate	Budget
Revenue Detail					
611.000	Hydrants Fees	29,051	28,000	34,600	34,600
628.000	Tap Charges	348,734	320,000	380,000	350,000
642.000	Sales	2,980,437	2,616,500	3,000,000	3,211,000
645.000	Connection Fees	-	-	-	48,700
662.000	Late Fees	49,214	51,000	50,000	55,000
665.000	Interest Earned	53,584	45,000	95,000	58,500
690.000	Proceeds from Bonds	-	-	-	7,414,000
695.000	Miscellaneous Revenue	11,579	1,000	1,000	3,500
Total Revenues		3,472,599	3,061,500	3,560,600	11,175,300

690.000 Phase I - Bond sell - March 2008

		FY 05-06	FY 06-07	FY 06-08	FY 07-08
		Year End	Proposed	Proposed	Proposed
Fund: Water Fund - 591		Actual	Budget	Budget	Budget
Cash Requirement - Water Plant - 530					
702.000	Salaries	336,737	334,200	332,900	401,600
703.000	Overtime	10,983	12,500	9,000	12,200
704.000	Holiday	9,319	10,800	11,200	8,500
706.000	Salaries - Part Time	11,765	12,800	12,800	12,800
710.000	Longevity	12,000	12,800	12,800	14,500
715.000	FICA - Employer	28,756	28,400	29,000	34,400
716.000	Health Insurance	75,800	76,000	76,000	96,800
717.000	Life Insurance	766	800	400	500
718.000	Pension Contribution	-	10,000	10,000	11,400
719.000	Workers Compensation	7,600	6,700	6,700	8,600
728.000	Postage	117	500	100	1,000
740.000	Operating Supplies	91,911	106,000	105,000	136,800
775.000	Repair & Maintenance Supplies	42,997	68,000	60,000	53,000
801.000	Professional Services	27,842	39,000	20,500	45,700
803.000	Contracted Study *FOPA	41,827	16,000	16,000	-
850.000	Communications	7,842	7,200	9,100	9,000
860.000	Transportation & Education	2,660	3,100	3,100	5,000
900.000	Printing & Publishing	4,176	8,800	12,500	10,000
910.000	Insurance & Bonds	94,909	66,000	66,000	66,000
920.000	Public Utilities	249,772	270,000	235,400	250,000
930.000	General Maintenance	82,504	110,000	155,000	117,600
931.000	Building Repair & Replacement	14,683	90,500	90,500	54,500
933.000	Equipment Repair & Replacement	120,297	111,000	111,000	104,700
940.000	Motor Pool Rent	9,704	8,500	8,500	11,200
941.000	Rental & Leases	225	1,000	500	500
956.000	Miscellaneous Expense	9,022	7,500	1,100	1,000
968.000	Depreciation	103,794	-	-	-
974.000	Land Improvements	-	200,000	170,000	-
975.000	Plant Improvements	-	-	403,000	1,096,000
977.000	Equipment - General	-	-	4,000	50,000
Water Plant Operations		1,398,006	1,618,100	1,972,100	2,613,300

702.000 9 Full Time Employees - An increase of one employee
706.000 2 Full Time Seasonal Employees
801.000 Alum Study, Radio Telemetry Scada Study, EPA Testing
974.000 Revetment Construction
975.000 Transformer, Lift Station, Fiber Optics, Intake Project (year 1)
977.000 Telephone System and High Service VF Drive Pump 4

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Proposed	Year End	Proposed
Fund: Water Fund - 591		Actual	Budget	Estimate	Budget
Cash Requirement - Water Distribution - 536					
702.000	Salaries	267,784	268,700	262,000	338,300
703.000	Overtime	7,723	12,000	7,000	11,000
706.000	Salaries - Part Time	5,683	7,500	7,500	8,000
710.000	Longevity	10,133	8,900	7,900	12,600
715.000	FICA - Employer	21,982	22,800	21,800	28,300
716.000	Health Insurance	81,646	90,800	97,500	105,000
716.100	Pension Health Care	11,600	5,300	-	-
717.000	Life Insurance	577	700	300	500
718.000	Pension Contribution	-	8,100	8,100	8,000
719.000	Workers Compensation	5,800	5,400	5,400	6,000
740.000	Operating Supplies	106,818	90,000	160,000	165,000
775.000	Repair & Maintenance Supplies	57,974	75,000	70,000	80,000
801.000	Professional Services	1,618	4,500	27,000	27,000
804.000	Contracted Study	17,012	-	-	-
850.000	Communications	1,771	2,000	1,600	2,000
860.000	Transportation & Education	1,143	1,000	1,400	1,500
954.000	Insurance & Bonds	33,843	34,000	31,800	34,000
930.000	General Maintenance	8,343	15,000	30,000	30,000
940.000	Motor Pool Rent	90,000	66,000	130,400	134,000
956.000	Miscellaneous Expense	606	1,000	1,000	1,000
968.000	Depreciation	154,203	-	-	-
977.000	Equipment - General	-	-	-	300,000
Water Distribution Systems		886,260	718,700	870,700	1,292,200

702.000 9 Full Time Employees
706.000 1 Full Time Seasonal Employee - Engineer
977.000 Meter Change Program (phase I)

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Proposed	Year End	Proposed
Fund: Water Fund - 591		Actual	Budget	Estimate	Budget
Cash Requirement - Billing - 540					
702.000	Salaries	131,354	132,000	131,500	64,900
703.000	Overtime	559	1,000	500	500
706.000	Salaries - Part Time	832	-	800	-
710.000	Longevity	4,200	4,800	4,800	2,500
715.000	FICA - Employer	10,248	10,600	10,600	5,200
716.000	Health Insurance	33,200	32,200	39,300	24,600
717.000	Life Insurance	405	400	200	200
718.000	Pension Contribution	-	4,000	4,000	2,000
719.000	Workers Compensation	2,700	2,600	2,600	1,400
728.000	Postage	24,778	30,000	23,800	28,000
740.000	Operating Supplies	5,884	15,000	12,200	30,000
801.000	Professional Services	6,456	12,000	9,000	100
805.000	Legal Services	-	-	-	500
806.000	Financial Services	-	-	-	7,500
825.000	Administrative Expense	443,500	450,000	445,000	500,000
860.000	Transportation & Education	1,345	2,500	1,000	1,000
930.000	General Maintenance	7,551	8,000	8,000	5,000
940.000	Motor Pool Rent	4,800	7,200	4,800	-
956.000	Miscellaneous Expense	324	500	400	500
968.000	Depreciation	1,548	-	-	-
977.000	Equipment - General	25,000	-	-	-
Utility Billing		704,683	712,800	698,500	673,900
702.000	2 Full Time Billing Clerks				
740.000	Billing Software				
Cash Requirement - Debt Service - 905					
995.000	Interest on Debt	-	-	-	-
998.000	Agent Fees	-	-	-	-
Debt Service		-	-	-	-
Total Cash Requirements		2,988,949	3,049,600	3,541,300	4,579,400
Net Change in Cash		483,650	11,900	19,300	6,595,900
Cash & Cash Equivalents		1,545,136	1,557,036	1,564,436	8,160,336

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Marina - 594		Audited	Budget	Estimate	Budget
Revenue Detail					
569.000	State Grants	-	-	-	144,000
611.000	Dock Application Fees	90	100	1,300	1,200
642.000	Sales- Misc Items	15,532	15,000	6,000	7,500
649.000	Gasoline Revenue	101,484	81,000	114,600	117,500
653.100	Seasonal Dock Rental	180,629	180,600	189,100	196,000
653.200	Guest Dock Rental	10,910	18,300	18,600	19,000
653.300	Winter Storage Rental	91,474	86,700	95,000	90,000
665.000	Interest Earned	9,286	8,200	16,900	15,000
676.000	Reimbursements	858	100	-	-
695.000	Miscellaneous Revenue	20	100	300	-
Total Revenue		410,283	390,100	441,800	590,200

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Marina - 594		Audited	Budget	Estimate	Budget
Cash Requirements					
702.000	Salaries	70,884	69,800	83,100	79,200
703.000	Overtime	6,803	5,000	7,000	7,000
706.000	Salaries - Part Time	9,699	-	-	-
710.000	Longevity	2,100	1,500	2,400	2,500
715.000	FICA - Employer	6,483	5,800	7,000	6,800
716.000	Health Insurance	17,550	16,700	16,700	16,300
717.000	Life Insurance	368	300	200	200
718.000	Pension Contribution	-	2,300	2,300	2,400
719.000	Workers Compensation	1,700	2,000	2,000	1,800
740.000	Operating Supplies	15,686	15,000	15,300	16,000
741.000	Fuel & Oil	89,725	75,000	91,000	94,000
742.000	Supplies - Resale	6,413	5,000	6,300	7,000
775.000	Repair & Maintenance Supplies	448	7,500	500	-
801.000	Professional Services	20,015	7,500	18,000	7,500
825.000	Administrative Expense	10,000	10,000	10,000	10,000
850.000	Communications	3,415	3,000	4,000	4,000
860.000	Transportation/Education	100	500	200	500
900.000	Printing & Publishing	-	2,500	-	200
910.000	Insurance & Bonds	13,468	13,500	13,300	13,500
920.000	Public Utilities	12,850	14,500	14,500	14,500
930.000	General Maintenance	6,253	5,000	6,000	6,000
941.000	Rental & Leases	3,886	4,000	3,600	4,000
956.000	Miscellaneous Expense	1,362	500	1,700	1,000
958.000	Misc Taxes	3,495	3,000	4,500	4,500
960.000	Misc Bank Fees	3,413	3,000	4,800	4,800
964.000	Refunds & Rebates	2,690	-	-	-
974.000	Land Improvements	-	-	-	338,100
977.000	Equipment - General	15,176	17,500	3,000	3,000
Total Cash Requirements		323,982	290,400	317,400	644,800
Net Change in Cash		86,301	99,700	124,400	(54,600)
Cash & Cash Equivalents		374,024	473,724	498,424	443,824

702.000 2 Full Time Employees 58% and 1 Full Time Seasonal Employee

716.000 Health Care Coverage for 2 Employees

974.000 Phase I Marina Improvements

Internal Service Funds

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Motor Pool - 661		Audited	Budget	Estimate	Budget
Revenue Detail					
665.000	Interest Earned	4,200	4,200	8,300	12,500
667.000	Rents & Leases	522,300	655,300	725,000	716,400
673.000	Sale of Fixed Assets	13,000	15,000	12,000	24,000
676.000	Reimbursements	52,200	62,000	50,000	25,000
695.000	Miscellaneous Revenue	100	100	100	100
699.000	Transfers In	-	-	-	-
Total Revenues		591,800	736,600	795,400	778,000

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Proposed	Year End	Proposed
Fund: Motor Pool - 661		Estimate	Budget	Estimate	Budget
Cash Requirements - Operating					
702.000	Salaries	75,000	74,000	67,400	87,400
703.000	Overtime	600	1,000	600	1,500
710.000	Longevity	2,700	2,800	1,300	1,500
715.000	FICA - Employer	6,500	6,000	5,300	6,700
716.000	Health Insurance	17,600	17,100	17,100	18,600
717.000	Life Insurance	200	200	100	100
718.000	Pension Contribution	-	2,200	2,200	2,300
719.000	Workers Compensation	1,500	1,500	1,500	1,500
740.000	Operating Supplies	25,600	35,000	50,000	45,000
741.000	Gasoline	140,000	160,000	138,000	160,000
775.000	Repair & Maintenance Supplies	52,000	75,000	70,000	56,000
801.000	Professional Services	500	1,000	300	300
825.000	Administrative Expense	7,500	7,500	7,500	7,500
850.000	Communications	-	-	-	-
860.000	Transportation & Education	100	200	200	500
900.000	Printing & Publishing	100	300	100	100
910.000	Insurance & Bonds	65,000	65,000	60,300	60,300
930.000	General Maintenance	49,000	60,000	74,000	74,000
956.000	Miscellaneous Expense	200	200	2,700	2,600
977.000	Equipment - General	125,000	253,500	250,000	265,400
999.101	Transfers Out	-	-	-	-
Total Cash Requirement		569,100	762,500	748,600	791,300
Net Change in Cash		22,700	(25,900)	46,800	(13,300)
Cash & Cash Equivalents		262,672	236,772	309,472	296,172

702.000 2 Full Time Employees

Revenue Source: Rental Fees

CITY OF ST. JOSEPH
DETAIL OF MOTOR POOL EQUIPMENT REQUESTS RECOMMENDED FOR PURCHASE

Fiscal Year: 2007-2008
Department: Motor Pool
Department Code: 661

Item	Quantity	Department	Total Cost	Equipment Replaced	Estimated Income	Net Cost
Police Cruiser	1	PD	26,200	Police Cruiser	4,000	22,200
Police Cruiser	1	PD	26,200	Police Cruiser	4,000	22,200
Mini-Excavator	1	Cemetery	55,000	JCB Backhoe	8,000	47,000
Dump truck	1	Streets	90,000	Dump truck	4,000	86,000
Load Snow Plow	1	Streets	12,000	NA	-	12,000
Front Mount Snow Plows	2	Streets	15,000	NA	-	15,000
Underbody Blade	1	Streets	6,000	NA	-	6,000
Trailer	1	Parks	4,000	NA	-	4,000
Small Sedan	1	Inspections	12,500	Pickup Truck to WD	-	12,500
Small Sedan	2	Inspections	12,500	Inspections Car	3,000	9,500
Gator type vehicle	1	Parks	6,000	RSVP Car	1,000	5,000
Total Request			265,400		24,000	241,400

Requested - Not Recommended

3/4 Ton 4X4 Truck w/plow	1	Water Plant	28,000	1993 Dodge Truck	750	27,250
Small Sedan	1	PD	12,500	Police Cruiser	3,000	9,500
4 Door SUV 4x4	1	DPS	24,000	Pickup to parks		

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: Self Insurance - 667		Audited	Budget	Estimate	Budget
Revenue Detail					
861.000	Retirement System	1,626	-	200	-
871.000	Insurance	105,725	99,700	139,900	158,400
699.000	Transfers In	-	-		
Total Revenue		107,351	99,700	140,100	158,400
Cash Requirements					
851.000	Retirement System	-	-	5,000	-
870.000	Vacation/Sick/Other	94,740	67,600	56,500	57,900
871.000	Insurance	86,766	90,000	118,500	100,500
Total Cash Requirements		181,506	157,600	180,000	158,400
Net Change in Cash		(74,155)	(57,900)	(39,900)	-
Cash & Cash Equivalents		947,607	889,707	907,707	907,707

871.000 Insurance cost based on current carrier contract - Contract expires 6/30/07

Revenue Source: Intradepartments Insurance Contributions

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Employee Health Insurance - 690	Audited	Budget	Estimate	Budget
Revenue Detail				
665.000 Interest Earned	11,362	9,400	8,800	8,500
674.000 Contributions - Other Funds	1,116,350	1,103,200	1,100,500	1,190,100
679.000 Contributions - Employees	91,657	403,300	85,500	118,400
679.100 Contributions - Retirees	-	-	277,000	286,500
Total Revenue	1,219,369	1,515,900	1,471,800	1,603,500
Cash Requirements				
716.000 Employee Health Care Premiums	636,881	774,700	774,000	832,500
716.100 Pension Health Care Premiums	53,178	269,000	253,300	285,700
716.200 Self funded Hospital	50,830	55,000	66,000	78,000
716.300 Self funded RX	244,219	275,000	280,000	305,700
716.400 Self funded Dental	55,596	55,000	72,000	78,000
801.000 Professional Services	21,358	22,000	21,500	21,000
956.000 Miscellaneous	7,863	-	-	-
Total Cash Requirements	1,069,925	1,450,700	1,466,800	1,600,900
Net Change in Cash	149,444	65,200	5,000	2,600
Cash & Cash Equivalents	180,366	245,566	185,366	187,966

9.34% Increase over 2006

Revenue Source: Intradepartments Insurance Contributions

Capital Project Funds

Capital Improvement Program

Overview

The Capital Improvement Program has two elements; first is a Capital Improvement Plan and the second is an annual Capital Budget. The Capital Improvement Plan is a five year schedule of all proposed major capital improvement projects including project priorities, cost estimates, methods of funding and annual estimated operating and maintenance costs for the proposed projects. Each year the Capital Improvement Plan is revised for another fiscal year.

The annual update is primarily for the purpose of adjusting the multi-year plan of improvements to changing circumstances. At the end of each fiscal year, the projects completed during that year are removed from the plan and an additional year's projects are added. Adjustments to each year are made based on current priorities and needs. A new year's project list is added so that the Capital Improvement Plan will be an effective and continuous process for project planning and implementation.

The annual Capital Budget, included in this document, is the detailed list of those capital expenditures expected to be incurred during the next fiscal year. It covers all capital expenditures for the first year of the five-year Capital Improvement Plan. The annual Capital Budget, used to implement the five-year capital plan shows project priorities, costs estimates, funding methods, and estimated annual operating and maintenance costs. The information presented in the Capital Budget is incorporated to the extent possible based on projected revenues and expenditures priorities into the annual Operating Budget.

Benefits

An effective and ongoing Capital Improvement Plan is beneficial to elected officials, staff, and the general public. Among the benefits that can be received from an adopted and well-maintained Capital Improvement Plan and annual Capital Budget are:

1. Coordination of the community's physical planning with its fiscal planning capabilities.
2. Ensuring that public improvements are undertaken in the most desirable order of priority.
3. Assisting in stabilization of tax rate over a period of years.
4. Producing savings in total project costs by promoting a cash payment policy of capital financing thereby reducing additional interest and other extra charges.
5. Providing adequate time for planning and engineering of proposed projects.
6. Ensuring the maximum benefit of the dollars expended for public improvements.
7. Permitting municipal construction activities to be coordinated with those of other departments and other public agencies within the community.

These benefits are important to the St. Joseph community. Capital improvement planning and capital budgeting allow officials and citizens to set priorities for capital expenditures and accrue maximum physical benefit for a minimum of capital expenditure through an orderly process of project development, scheduling and implementation.

Definitions

A capital improvement is a project that involves the original construction or purchase of real property or any substantial improvement or addition to real property or equipment with an estimated useful life of ten (10) years or more and minimum cost of \$10,000 or a technology project with a minimum cost of \$10,000. This would include major replacement items that would change or materially improve a service as well as major rehabilitation to existing facilities. Because technology inherently has a shorter lifespan than other property or equipment, these improvements are not subject to the ten (10) year life threshold.

Project Priority and Review Criteria

A wide range and variety of capital improvements could be included in the Capital Improvement Plan. Listed below are several criteria to aid in the review of potential projects:

- Required to fulfill any federal or state judicial administrative requirements
- Relationship to source and availability of funds
- Impact on annual operating and maintenance budget
- Relationship to overall fiscal policy and capabilities
- Project timeframe and readiness for implementation
- Relationship to overall community need
- Relationship to other projects
- Distribution of projects throughout the City
- Relationship to long-term City plan

While developing the Capital Improvement Plan, consideration is given to the amount of funds likely available for capital projects, but final tradeoff decisions should not be based on the uncertainty of funding sources.

Project Reference Numbers

Each proposed project will be assigned a unique number that will allow accurate reference to it during its consideration and implementation.

The criteria used to develop the project numbering system:

1. Each proposed project will have a unique number
2. The number will not change over the period the project is being considered and programmed.
3. The number will indicate the first budget year the project was proposed
4. The number will be adaptable to computer based accounting and budgeting systems.

The first digit will indicate the function, as per the Michigan Department of Treasury Uniform Chart of Accounts.

Function Number	Function
1	General Government
2	Police
3	Fire
4	Streets
5	Recreation & Culture
6	Community & Economic Development
7	Sewer System
8	Water System
9	Motor Pool

The next two digits will indicate the year the project was first considered.

The next two digits will indicate the sequence number which distinguishes it from other projects proposed for the first time during that budget year.

Example:

4.0601

4 = Streets

06 = First year project was proposed for consideration

01 = Sequence number assigned to the proposed project, which distinguishes it from other projects proposed for the first time during 2006 by the Street Function.

Sub-job Numbers

Number	Description
1000	Land Acquisition
1100	Site Work
1200	Survey & Design
1300	MDOT Administration
1400	Construction Engineering
1900	Consulting
2000	Construction Contract
3000	In-house Labor
7000	Equipment
7100	Materials/Supplies
8000	Miscellaneous Expense

		2007	2008	2009	2010
Fund: Capital Projects Fund - 401	Year Ending 6/30/06	Estimated Year End	Estimated Year End	Estimated Year End	Estimated Year End
Revenue Detail					
State Grants	-	-	35,000	162,500	-
Interest Earned	19,899	15,600	12,600	15,000	15,150
Contributions	393,830	221,000	147,000	110,250	73,500
Reimbursements	39,263	68,900	186,400	20,000	20,000
Other Revenues	3,557	3,200	3,100	3,000	2,900
Transfer from General Fund	563,461	500,000	81,600	56,300	55,000
Total Revenues	1,020,010	808,700	465,700	367,050	166,550

	Year Ending	2007	2008	2009	2010
Fund: Capital Projects Fund - 401	6/30/06	Estimated Year End	Estimated Year End	Estimated Year End	Estimated Year End
Projects					
St. Joseph Beautification	165,337	82,600	-	-	-
Fire Station Updates		22,000			
Milton Park Upgrades	-	44,600	-	-	-
Strategic & Master Plan	12,490	47,500	-	-	-
Entrance Signs	-	63,000	-	-	-
DPW Salt Building	-	91,500	-	-	-
911 Broad Street Retaining Wall	-	12,500	-	-	-
Bluffside	-	33,000	-	-	-
Whittlesey Park Improvements	-	55,500	-	-	-
Main Street Study	13,981	52,600	-	-	-
Wilson Court Property	-	166,377	-	-	-
Main Street Medians 2007	-	32,000	-	-	-
Downtown Parking Lot Upgrades	-	50,000	-	-	-
City Hall Technology Improvements		20,000	20,000	50,000	20,000
Memorial Hall Handicap Ramp			20,000		
M.B. Upton Arboretum Railing	-	-	60,000	-	-
Sidewalk Project	-	-	55,000	-	-
Fiber Optics	-	-	35,000	-	-
Kiwanis Roadway/Parking Lot			100,000	-	-
Historic Signs			44,000		
Lighthouse Project			25,000		
Public Services Software			45,000		
Total Expenditures	358,265	773,177	404,000	50,000	20,000
Net Cash Flow	661,745	35,523	61,700	317,050	146,550
Cash and Investments	445,895	481,418	543,118	860,168	1,006,718

	Year Ending	2007	2008	2009	2010
Fund: Capital Projects Fund - 401	6/30/06	Estimated Year End	Estimated Year End	Estimated Year End	Estimated Year End
Projects Planned - No Funding					
Bluff Restrooms/Bluffside Connection	-	-	-	-	-
Comprehensive Main Street Upgrades	-	-	-	-	-
Kiwanis Softball Field Upgrades	-	-	-	-	-
Howard Path Amenities-Lighting	-	-	-	-	-
Margaret B. Upton Arboretum Upgrades	-	-	-	-	-
City Boat Launch Upgrades	-	-	-	-	-
Riverview Park Water/Sewer Upgrades	-	-	-	-	-
Police Department in-car computers	-	-	-	-	-
Fire Department in-car computers	-	-	-	-	-
Lookout Park Informational Kiosk	-	-	-	-	-
Lookout Park Restrooms	-	-	-	-	-
City Wide Wireless	-	-	-	-	-
Interpretation space for Lighthouse/Pier	-	-	-	-	-
Weather Radio Free to City Residents	-	-	-	-	-

Recommended Minimum Fund Balance is \$400,000

Capital Projects are defined as those projects that have a useful life of ten year and a minimum cost of \$10,000

	FY 05-06	FY 06-07	FY 06-07	FY 07-08
	Year End	Approved	Year End	Proposed
Fund: Library Improvement -403	Audited	Budget	Estimate	Budget
Revenue Detail				
675.000	Contributions	-	-	16,000
699.271	Transfers In-Operating	104,975	21,400	21,400
665.000	Interest Earned	-	-	-
<hr/>				
Total Revenues	104,975	21,400	37,400	74,200
<hr/>				
Expenditure Detail - Projects				
970.000	Capital Improvements	-	-	51,800
<hr/>				
Total Expenditures	-	-	51,800	104,600
<hr/>				
Net Income	104,975	21,400	(14,400)	(30,400)
<hr/>				
Cash & Cash Equivalents	84,600	106,000	70,200	39,800

		FY 05-06	FY 06-07	FY 06-07	FY 07-08
		Year End	Approved	Year End	Proposed
Fund: CSO Project - 450		Audited	Budget	Estimate	Budget
Revenue Detail					
510.000	Federal Grants	-	-	-	-
569.000	State Grants (S2)	-	-	-	-
569.008	Grant Reimburse - MDOT	-	-	115,200	172,800
665.000	Interest Earned	10,430	4,500	15,000	10,700
676.000	Reimbursements	-	-	-	-
699.000	Transfers In	-	-	-	-
Total Revenues		10,430	4,500	130,200	183,500
Expenditure Detail - Public Works - 441					
702.000	Salaries	33,425	-	6,000	-
706.000	Salaries - Part time	-	-	-	-
715.000	FICA - Employer	2,412	-	500	-
740.000	Operating Supplies	222	-	100	-
801.000	Professional Services	7,063	30,000	192,000	128,000
940.000	Motor Pool Rent	6,000	6,000	6,000	-
956.000	Miscellaneous Expense	6,000	-	8,000	100
970.000	Capital Improvements	-	-	-	-
Public Works		55,122	36,000	212,600	128,100
Total Expenditures		55,122	36,000	212,600	128,100
Net Income		(44,692)	(31,500)	(82,400)	55,400
Cash & Cash Equivalents		306,247	274,747	223,847	279,247

SR2 Grant Work

	FY 05-06	FY 06-07	FY 06-07	FY 07-08	
	Year End	Proposed	Year End	Proposed	
Fund: Water/Sewer CPF - 495	Actual	Budget	Estimate	Budget	
Revenue Detail					
643.000	Service Fees	560,529	560,000	565,000	670,200
645.000	Connection Fees	-	-	-	3,500
665.000	Interest Earned	12,063	3,500	14,200	6,000
690.000	Proceeds from Bonds	-	-	-	3,076,900
Total Revenues		572,592	563,500	579,200	3,756,600
Expenditure Detail					
801.000	Contracted Services	9,686	11,600	39,500	25,000
970.000	Capital Projects	-	-	100,000	500,000
999.000	Transfers Out	788,200	750,000	1,080,000	859,200
991.000	Principal	-	-	-	-
995.000	Interest	-	-	-	-
Total Expenditures		797,886	761,600	1,219,500	1,384,200
Net Income		(225,294)	(198,100)	(640,300)	2,372,400
Cash & Cash Equivalents		857,857	659,757	217,557	2,589,957

690.000 Phase I Bond Sell - March 2008

Project Details

Detailed Project Description

Project Name:	Morton Highland Project
Project Number:	4-0518

Start Date:	4/1/2007	10/01/07
Report Date:	04/17/07	

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering	214,100	18,150	106,028	89,922		214,100
Land						-
Site Improvements						-
Other						-
Construction	1,070,300		620,774	449,526		1,070,300
Furniture & Fixtures						-
Total	1,284,400	18,150	726,802	539,448	-	1,284,400

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Capital Projects						-
Federal Funds	-			-		-
State Funds			-	-		-
Street Reserves	56,900	-	-	56,900		56,900
W/S Improvements	1,227,500		800,000	427,500		1,227,500
Total	1,284,400	-	800,000	484,400	-	1,284,400

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Based on Engineers Estimates

Detailed Project Description

Project Name:	Ship/State
Project Number:	4-0627

Start Date:	Sep-07	11/01/07
Report Date:	04/17/07	

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering	147,200		66,800	80,400		147,200
Land						-
Site Improvements						-
Other	1,600		1,600			1,600
Construction	741,200		-	741,200		741,200
Furniture & Equipment						-
Total	890,000	-	68,400	821,600	-	890,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Capital Projects						
TIP	236,000			134,000	102,000	236,000
State Funds	59,000			59,000		59,000
Street Reserves	83,300		-	185,300	(102,000)	83,300
W/S Improvements	511,700		80,000	431,700		511,700
Total	890,000	-	80,000	810,000	-	890,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Park Street Bridge Deck
Project Number:	4-0518

Start Date:	
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	05-06	06-07	07-08	08-09	Total
Planning & Design	20,400	400	10,000	10,000		20,400
Land						-
Site Improvements						-
Construction	180,000		-	180,000		180,000
Furniture & Equipment						-
Total	200,400	400	10,000	190,000	-	200,400

Funding Schedule						
Sources of Revenue	Total	05-06	06-07	07-08	08-09	Total
Street Improvement	200,400	400	10,000	190,000		200,400
Total	200,400	400	10,000	190,000	-	200,400

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	Change Orders	Paid to Date	Amount Outstanding
Planning & Design						
Land						
Site Improvements						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Petrie Drain
Project Number:	04-0701

Start Date:	7-Jul
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering						-
Land						-
Site Improvements						-
Other						-
Construction	30,000			30,000		30,000
Furniture & Equipment						-
Total	30,000	-	-	30,000	-	30,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Street Improvements	30,000			30,000		30,000
W/S Improvements						-
State Grants						-
						-
						-
Total	30,000	-	-	30,000	-	30,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Comings Drain
Project Number:	04-0702

Start Date:	7-Jul
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering						-
Land						-
Site Improvements						-
Other						-
Construction	30,000			30,000		30,000
Furniture & Equipment						-
Total	30,000	-	-	30,000	-	30,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Street Improvements	30,000			30,000		30,000
W/S Improvements						-
State Grants						-
						-
						-
Total	30,000	-	-	30,000	-	30,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	CSO
Project Number:	07-0601

Start Date:	6-Dec
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering	320,000		192,000	128,000		320,000
Land						-
Site Improvements						-
Other						-
Construction						-
Furniture & Equipment						-
Total	320,000	-	192,000	128,000	-	320,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Street Improvements						-
CSO Fund	32,000		76,800	(44,800)		32,000
State Grants	288,000		115,200	172,800		288,000
						-
						-
Total	320,000	-	192,000	128,000	-	320,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	CSO Permitting
Project Number:	07-0601

Start Date:	Mar-07
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering	5,000		4,000	1,000		5,000
Land						-
Site Improvements						-
Other						-
Construction						-
Furniture & Equipment						-
Total	5,000	-	4,000	1,000	-	5,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Street Improvements						-
CSO Fund	5,000		4,000	1,000		5,000
State Grants						-
						-
						-
Total	5,000	-	4,000	1,000	-	5,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Edgewater Lift Station
Project Number:	07-0701

Start Date:	Mar-07
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2005-06	2006-07	2007-08	2008-09	Total
Engineering			38,000			38,000
Land						-
Site Improvements						-
Other						-
Construction			152,000			152,000
Furniture & Equipment						-
Total	-	-	190,000	-	-	190,000

Funding Schedule						
Sources of Revenue	Total	2005-06	2006-07	2007-08	2008-09	Total
Street Improvements						-
W/S Improvements						-
State Grants						-
						-
						-
Total	-	-	-	-	-	-

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Water Tower
Project Number:	08-0701

Start Date:	Oct 2007- Jan 2010
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2006-07	2007-08	2008-09	2009-2010	Total
Engineering	381,400.00		305,120.00	56,280.00	20,000.00	381,400.00
Land	200,000.00	6,000.00	194,000.00			200,000.00
Site Improvements						0.00
Other						0.00
Construction	2,542,900.00		254,290.00	1,373,166.00	915,444.00	2,542,900.00
Contingencies	152,600.00		61,040.00	61,040.00	30,520.00	152,600.00
Total	3,276,900.00	6,000.00	814,450.00	1,490,486.00	965,964.00	3,276,900.00

Funding Schedule						
Sources of Revenue	Total	2006-07	2007-08	2008-09	2009-2010	Total
Loans	3,076,900.00		3,076,900.00			3,076,900.00
Water Fund	200,000.00	200,000.00				200,000.00
						0.00
						0.00
Total	3,276,900.00	200,000.00	3,076,900.00	0.00	0.00	3,276,900.00

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Intake
Project Number:	08-0602

Start Date:	April 16, 2007 - April 28, 2009
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2006-07	2007-08	2008-09	2009-2010	Total
Engineering	919,100	100,000	400,000	377,190	41,910	919,100
Land						-
Site Improvements						-
Other						-
Construction	6,127,300		-	5,514,570	612,730	6,127,300
Contingency	367,600		100,000	200,000	67,600	367,600
Total	7,414,000	100,000	500,000	6,091,760	722,240	7,414,000

Funding Schedule						
Sources of Revenue	Total	2006-07	2007-08	2008-09	2009-2010	Total
Water Fund						-
Loans	7,414,000		7,414,000			7,414,000
						-
						-
						-
Total	7,414,000	-	7,414,000	-	-	7,414,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Plant Upgrades
Project Number:	08-0702

Start Date:	Sept 3, 2009- March 8, 2012
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2007-08	2008-09	2009-2010	2010-2011	2011-2012
Engineering	1,659,600	150,000	60,000	225,000	600,000	624,600
Land						
Site Improvements						
Other						
Construction	11,064,100	300,000	400,000	1,500,000	4,500,000	4,364,100
Contingenies	663,900	-	-	132,780	265,560	265,560
Total	13,387,600	450,000	460,000	1,857,780	5,365,560	5,254,260

Funding Schedule						
Sources of Revenue	Total	2008-09	2009-2010	2010-2011	2011-2012	Total
Loans	13,387,600		13,387,600			13,387,600
						-
						-
						-
						-
Total	13,387,600	-	13,387,600	-	-	13,387,600

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering						
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						

Detailed Project Description

Project Name:	Filters 5-8
Project Number:	08-0601

Start Date:	1-Nov-06
Report Date:	04/17/07

Expenditure Schedule:						
Cost Elements	Total	2006-07	2007-08	2008-09	2009-2010	Total
Engineering	40,500	40,500				40,500
Land						-
Site Improvements						-
Construction	362,500	362,500				362,500
Furniture & Equipment						-
Other						-
Total	403,000	403,000	-	-	-	403,000

Funding Schedule						
Sources of Revenue	Total	2006-07	2007-08	2008-09	2009-2010	Total
Street Improvements						-
W/S Improvements						-
State Grants						-
Water Fund	403,000	403,000				403,000
						-
Total	403,000	403,000	-	-	-	403,000

Contract Summary						
Cost Elements	Vendor	Provisions	Contract Total	w/Changes	Paid to Date	Amount Outstanding
Engineering	FTC&H					
Land						
Site Improvements						
Other						
Construction						
Furniture & Equipment						
Total						