

**City of DuPont
2008 Budget Summary**

| FUND | Est. Beginning Fund Balance | Revenues | Expenditures | Est. Ending Fund Balance |
|-------------------------------------|--|----------------------|----------------------|-------------------------------------|
| General Fund | \$ 680,843 | \$ 6,375,609 | \$ 6,336,794 | \$ 719,658 |
| Street Fund | 33,212 | 345,648 | 361,979 | 16,881 |
| Street Depreciation Fund | 267,181 | 187,323 | 65,000 | 389,504 |
| Hotel/Motel Tax Fund | 171,797 | 85,324 | 79,000 | 178,121 |
| Public Safety Mitigation Fund | 520,896 | 496,038 | - | 1,016,934 |
| Technology Fund | 14,772 | 500 | 11,250 | 4,022 |
| Glacier NW Settlement Fund | 789,257 | 46,000 | 100,000 | 735,257 |
| GO Bond Debt Service Fund | 11,041 | 62,548 | 62,073 | 11,516 |
| LID Debt Service Fund | 359,731 | 102,858 | - | 462,589 |
| Capital Projects Fund | 2,412,708 | 1,076,500 | 1,631,603 | 1,857,605 |
| Water Utility Fund | 1,990,487 | 1,408,625 | 1,183,778 | 2,215,334 |
| Sewer Utility Fund | 1,083,775 | 39,150 | 1,062,357 | 60,568 |
| Stormwater Utility Fund | 695,896 | 548,000 | 642,091 | 601,805 |
| Equipment Rental & Replacement Fund | 1,118,484 | 381,789 | 139,228 | 1,361,045 |
| | \$ 10,150,080 | \$ 11,155,912 | \$ 11,675,153 | \$ 9,630,839 |
| Cash Utilized from Fund Balances | | 519,241 | - | |
| Total Revenues & Expenditures | | \$ 11,675,153 | \$ 11,675,153 | |

REVENUE & OTHER SOURCES SUMMARY

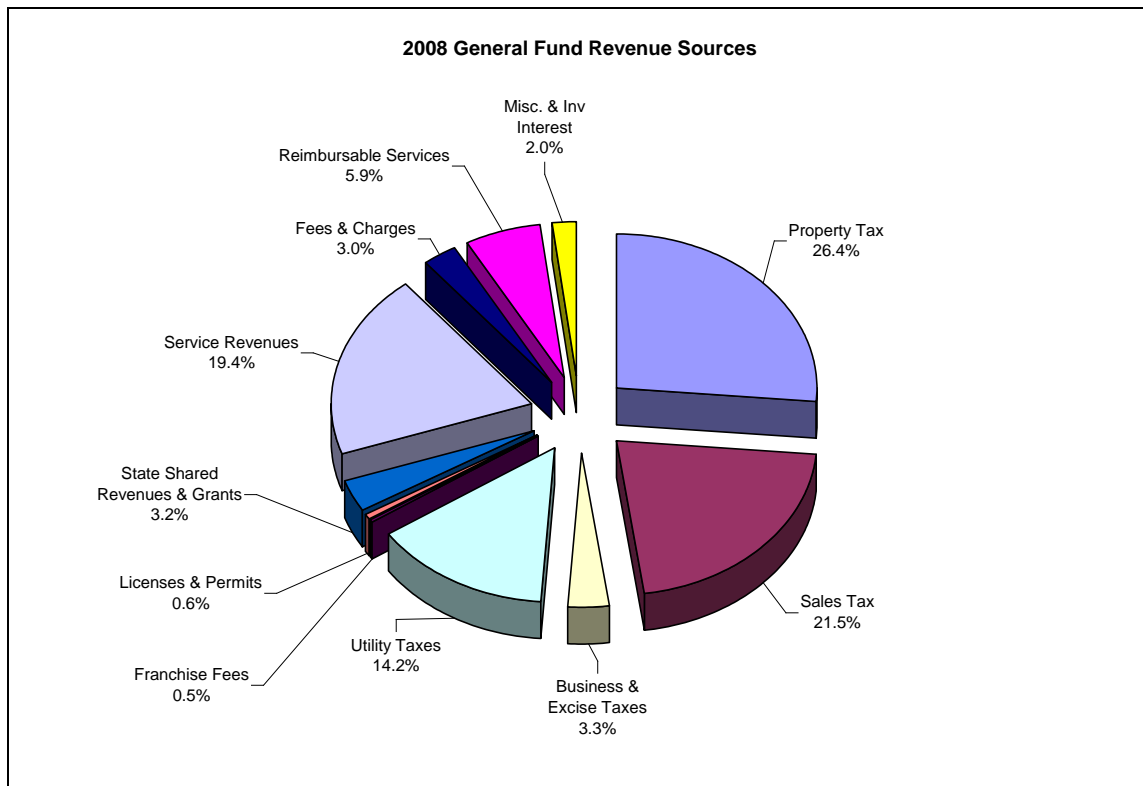
| | 2005 Actual | 2006 Actual | 2007 Adopted | 2007 Revised | 2007 Actual | 2008 Adopted |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| TAXES | | | | | | |
| Property Tax | \$ 776,109 | \$ 926,680 | \$ 1,086,244 | \$ 1,086,244 | \$ 1,086,004 | \$ 1,187,503 |
| Property Tax - EMS | 293,027 | 388,275 | 455,360 | 455,360 | 455,251 | 497,874 |
| Property Tax - Special Levy | 35,600 | 33,924 | 37,015 | 37,015 | 37,010 | 34,810 |
| Retail Sales Tax | 994,524 | 902,592 | 1,183,203 | 1,133,203 | 1,009,127 | 1,192,500 |
| Local Sales & Use Tax | 37,070 | 48,596 | 50,820 | 57,400 | 60,090 | 64,270 |
| Local Criminal Justice Sales Tax | 62,073 | 81,453 | 94,505 | 100,000 | 101,183 | 111,680 |
| Private Harvest Tax | 55 | 72 | - | - | 81 | - |
| Business & Occupation Tax | 143,311 | 173,538 | 169,030 | 190,000 | 203,437 | 209,000 |
| Utility Taxes | 567,351 | 708,852 | 738,190 | 842,640 | 842,622 | 910,235 |
| Hotel/Motel Tax | 47,847 | 65,374 | 68,250 | 68,250 | 72,425 | 79,924 |
| Real Estate Excise Tax | 795,388 | 807,611 | 930,000 | 930,000 | 938,567 | 976,500 |
| TOTAL TAXES | 3,752,355 | 4,136,967 | 4,812,617 | 4,900,112 | 4,805,797 | 5,264,296 |
| UTILITY COLLECTIONS | | | | | | |
| Water | 1,095,890 | 1,268,009 | 1,356,960 | 1,356,960 | 1,232,278 | 1,408,625 |
| Sewer | 165,233 | 186,644 | 172,500 | 208,600 | 209,675 | 39,150 |
| Storm Water | 362,288 | 445,759 | 497,000 | 497,000 | 470,602 | 548,000 |
| TOTAL UTILITY COLLECTIONS | 1,623,411 | 1,900,412 | 2,026,460 | 2,062,560 | 1,912,555 | 1,995,775 |
| LICENSES & PERMITS | 838,755 | 625,030 | 753,000 | 615,000 | 584,626 | 594,680 |
| INTERGOVERNMENTAL REVENUE | 279,106 | 248,095 | 256,343 | 335,890 | 262,622 | 380,646 |
| CHARGES FOR SERVICES | 1,972,449 | 1,528,648 | 1,401,512 | 1,280,711 | 1,040,224 | 2,102,922 |
| FINES, FORFEITS & PENALTIES | 708 | 250 | 300 | 300 | 100 | 200 |
| RENTAL & INVESTMENT INCOME | 161,469 | 284,346 | 278,415 | 290,415 | 377,139 | 339,825 |
| CONTRIBUTIONS & DONATIONS | 45,168 | 55,348 | 36,214 | 51,014 | 84,917 | 89,423 |
| OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.) | 1,481,129 | 1,964,287 | 134,436 | 151,141 | 183,958 | 98,132 |
| INTERFUND TRANSFERS | 1,600,210 | 351,137 | 206,187 | 206,187 | 179,137 | 290,013 |
| BEGINNING FUND BALANCE | | | | | | |
| General Fund | 1,087,512 | 1,634,447 | 1,491,362 | 1,326,111 | 1,326,111 | 680,843 |
| Street Fund | 54,879 | 58,239 | 27,773 | 23,557 | 23,557 | 33,212 |
| Street Depreciation Fund | 98,135 | 145,098 | 187,726 | 195,127 | 195,127 | 267,181 |
| Hotel/Motel Tax Fund | 31,032 | 70,366 | 112,466 | 117,203 | 117,203 | 171,797 |
| Public Safety Mitigation Fund | 155,556 | 163,696 | 430,146 | 506,456 | 506,456 | 520,896 |
| Technology Fund | 26,199 | 15,687 | 12,155 | 14,047 | 14,047 | 14,772 |
| Glacier NW Settlement Fund | 696,184 | 711,751 | 745,751 | 748,007 | 748,007 | 789,257 |
| Debt Service Funds | 230,890 | 170,476 | 177,911 | 230,524 | 230,524 | 370,772 |
| Capital Projects Fund | 2,087,588 | 2,800,366 | 3,277,908 | 2,778,946 | 2,778,946 | 2,412,708 |
| Water Fund | 2,088,314 | 1,230,374 | 1,774,902 | 1,783,667 | 1,783,667 | 1,990,487 |
| Sewer Fund | 175,429 | 1,213,011 | 1,439,117 | 1,550,942 | 1,550,942 | 1,083,775 |
| Storm Water Fund | 537,164 | 555,040 | 664,071 | 685,186 | 685,186 | 695,896 |
| Equipment Rental & Replacement | 422,412 | 661,955 | 1,025,913 | 1,022,426 | 1,022,426 | 1,118,484 |
| TOTAL FUND BALANCES | 7,691,294 | 9,430,506 | 11,367,201 | 10,982,199 | 10,982,199 | 10,150,080 |
| TOTAL REVENUE FROM ALL SOURCES | \$ 19,446,054 | \$ 20,525,026 | \$ 21,272,685 | \$ 20,875,529 | \$ 20,413,274 | \$ 21,305,992 |

EXPENDITURE & OTHER USES SUMMARY

| | 2005 Actual | 2006 Actual | 2007 Adopted | 2007 Revised | 2007 Actual | 2008 Adopted |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| OPERATIONS EXPENDITURES | | | | | | |
| Mayor/Council | 35,854 | 69,487 | 73,387 | 73,387 | 57,820 | 63,647 |
| Executive | 156,292 | 180,993 | 238,294 | 259,826 | 248,741 | 288,875 |
| Legal | 102,334 | 105,003 | 100,000 | 100,000 | 92,666 | 100,000 |
| Emergency Management | 7,289 | 49,737 | 79,479 | 86,979 | 58,038 | 40,873 |
| Finance | 122,595 | 171,636 | 181,348 | 181,348 | 139,072 | 180,380 |
| Central Services | 83,954 | 89,560 | 104,179 | 112,625 | 100,805 | 94,560 |
| Information Technology | 13,906 | 25,223 | 25,266 | 30,820 | 27,459 | 36,901 |
| Non-Departmental | - | - | 94,773 | 103,740 | 73,743 | 151,516 |
| Police Department | 940,820 | 1,135,840 | 1,305,919 | 1,335,577 | 1,320,691 | 1,528,351 |
| Fire Department | 968,277 | 1,277,991 | 1,550,666 | 1,615,139 | 1,579,445 | 1,973,792 |
| Community Development | 1,398,642 | 1,195,544 | 1,232,335 | 1,212,359 | 1,066,793 | 1,123,323 |
| Parks & Greenways | 317,659 | 433,617 | 601,757 | 640,438 | 529,785 | 552,326 |
| Public Works - Streets | 233,653 | 282,898 | 338,956 | 338,956 | 294,284 | 361,979 |
| Debt Service | 80,004 | 78,176 | 82,152 | 82,152 | 81,152 | 62,073 |
| Total Operations Expenditures | 4,461,279 | 5,095,705 | 6,008,511 | 6,173,346 | 5,670,494 | 6,558,596 |
| PROPRIETARY EXPENDITURES | | | | | | |
| Water Utility | 592,127 | 650,798 | 795,086 | 795,086 | 793,459 | 928,778 |
| Sewer Utility | 123,883 | 211,727 | 281,059 | 622,125 | 604,659 | 942,296 |
| Stormwater Utility | 285,002 | 309,495 | 298,865 | 301,010 | 240,695 | 387,703 |
| Total Proprietary Expenditures | 1,001,012 | 1,172,020 | 1,375,010 | 1,718,221 | 1,638,813 | 2,258,777 |
| Total Operating Expenditures | 5,462,291 | 6,267,725 | 7,383,521 | 7,891,567 | 7,309,307 | 8,817,373 |
| OTHER FINANCING USES | | | | | | |
| Capital Outlay | 980,018 | 368,546 | 342,631 | 626,014 | 348,211 | 135,250 |
| Capital Improvement Projects | 1,325,610 | 1,561,890 | 2,493,177 | 3,032,944 | 1,057,306 | 2,224,289 |
| Debt Service - Local Improvement District | 543,417 | 849,713 | - | - | - | - |
| Interfund Transfers | 1,600,210 | 351,137 | 206,187 | 206,187 | 179,137 | 290,013 |
| Internal Services (Capital) | 23,885 | 85,188 | 159,700 | 211,700 | 159,978 | 139,228 |
| One-Time Expenditures (Operations) | 80,118 | 40,492 | 34,000 | 56,310 | 47,665 | 69,000 |
| Total Other Financing Uses | 4,553,258 | 3,256,966 | 3,235,695 | 4,133,155 | 1,792,297 | 2,857,780 |
| TOTAL EXPENDITURES & OTHER USES | 10,015,549 | 9,524,691 | 10,619,216 | 12,024,722 | 9,101,604 | 11,675,153 |
| ENDING FUND BALANCES | | | | | | |
| Reserved for: | | | | | | |
| Capital Improvement Projects | 2,800,366 | 2,778,947 | 1,990,544 | 1,463,866 | 3,219,641 | 1,857,605 |
| Debt Service | 170,476 | 227,174 | 281,698 | 334,311 | 374,236 | 474,105 |
| Street Depreciation | 145,098 | 195,127 | 230,940 | 231,031 | 270,325 | 389,504 |
| Hotel/Motel - Tourism | 70,366 | 117,203 | 144,216 | 133,953 | 153,640 | 178,121 |
| Public Safety Mitigation | 163,696 | 506,457 | 695,146 | 583,956 | 531,036 | 1,016,934 |
| Technology Grant | 15,687 | 14,047 | 2,455 | 4,347 | 14,761 | 4,022 |
| Glacier NW Settlement | 711,751 | 748,007 | 781,751 | 784,007 | 788,193 | 735,257 |
| Proprietary Funds | 2,998,424 | 4,019,795 | 4,191,362 | 3,513,905 | 3,724,561 | 2,877,707 |
| Internal Service Funds | 661,955 | 1,022,426 | 1,147,875 | 1,104,576 | 1,177,595 | 1,361,045 |
| Unreserved/undesignated | 1,692,686 | 1,371,152 | 1,187,482 | 696,855 | 1,057,682 | 736,539 |
| ENDING FUND BALANCES | 9,430,505 | 11,000,335 | 10,653,469 | 8,850,807 | 11,311,670 | 9,630,839 |
| TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES | \$ 19,446,054 | \$ 20,525,026 | \$ 21,272,685 | \$ 20,875,529 | \$ 20,413,274 | \$ 21,305,992 |

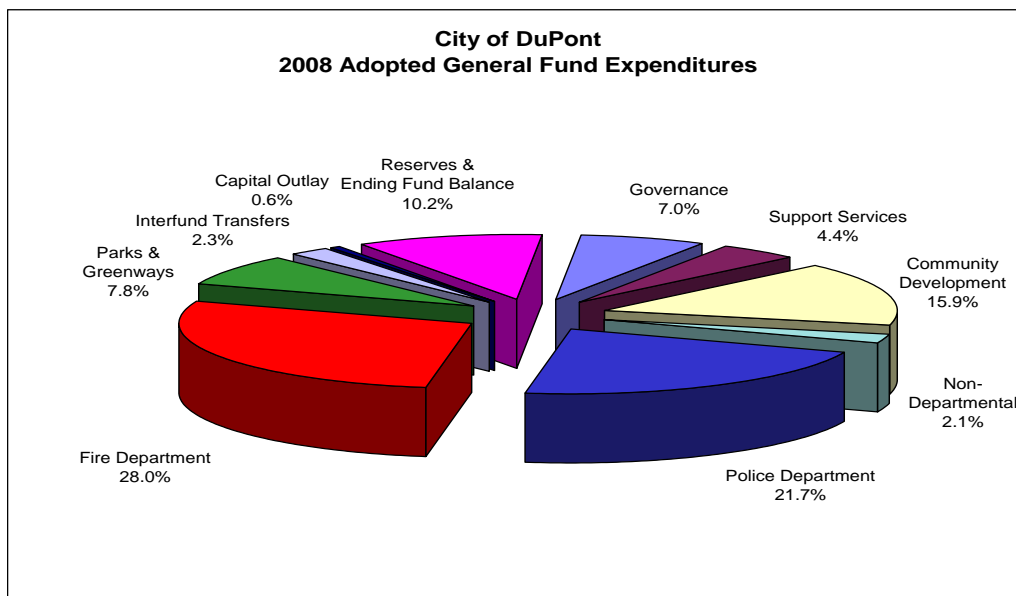
**REVENUE & OTHER SOURCES SUMMARY
GENERAL FUND**

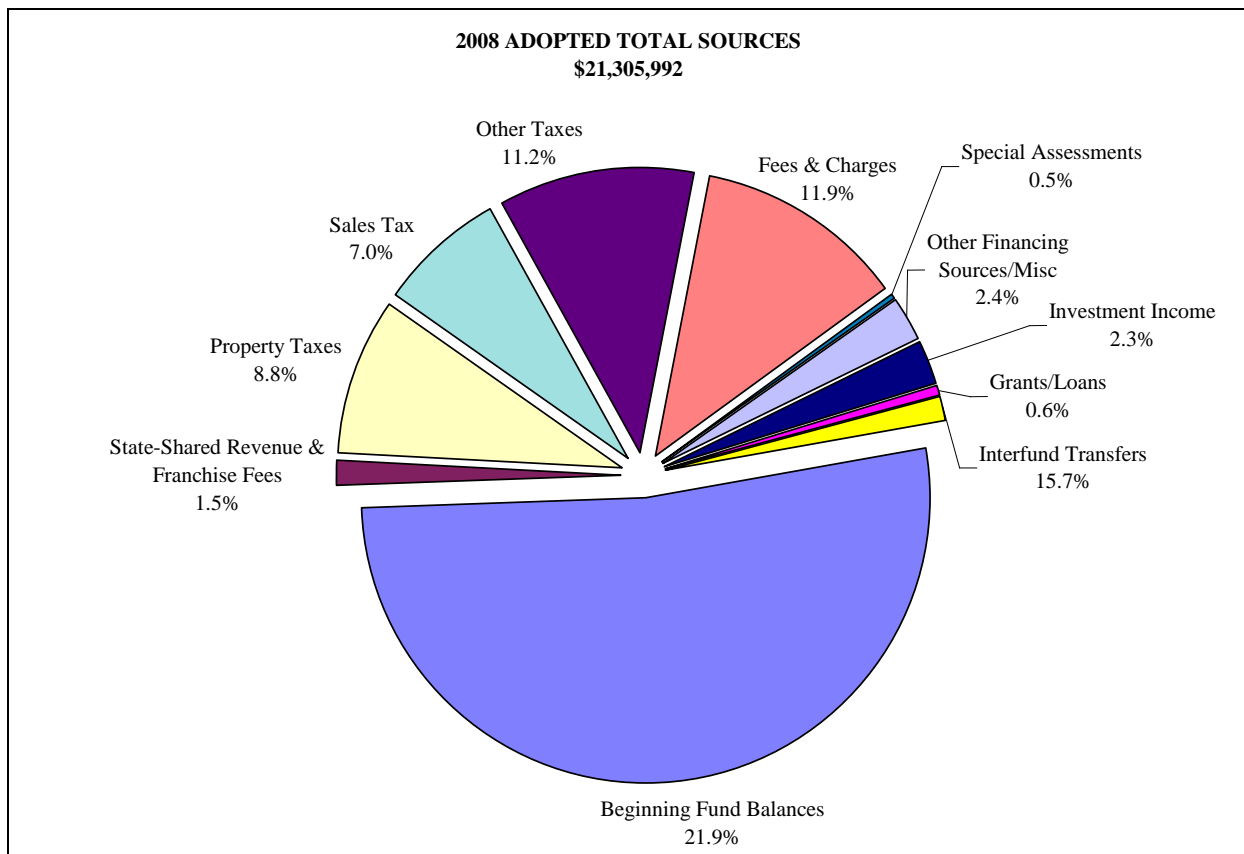
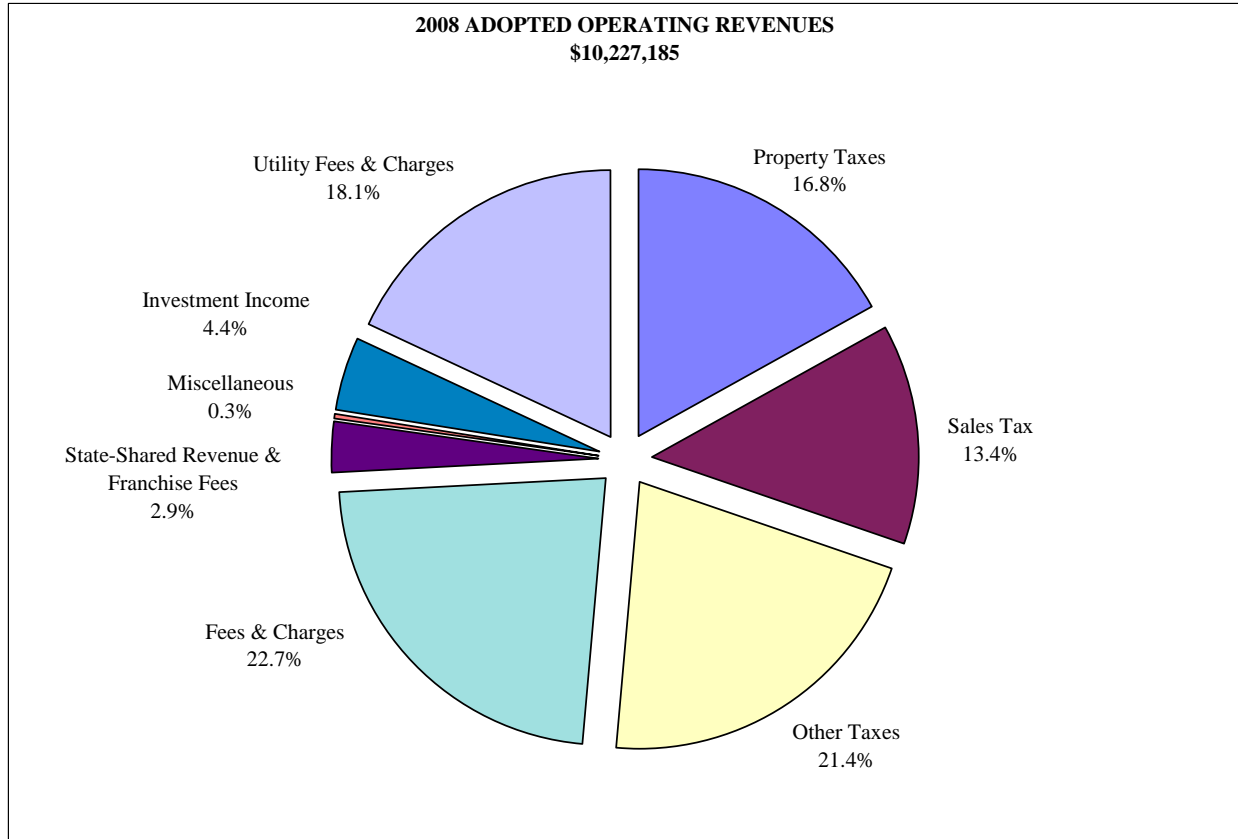
| | 2005 Actual | 2006 Actual | 2007 Adopted | 2007 Revised | 2007 Actual | 2008 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TAXES | | | | | | |
| Property Tax | \$ 776,109 | \$ 926,680 | \$ 1,086,244 | \$ 1,086,244 | \$ 1,086,004 | \$ 1,187,503 |
| Property Tax - EMS | 293,027 | 388,275 | 455,360 | 455,360 | 455,251 | 497,874 |
| Retail Sales Tax | 994,524 | 902,592 | 1,183,203 | 1,133,203 | 1,009,127 | 1,192,500 |
| Local Sales & Use Tax | 37,070 | 48,596 | 50,820 | 57,400 | 60,090 | 64,270 |
| Local Criminal Justice Sales Tax | 62,073 | 81,453 | 94,505 | 100,000 | 101,183 | 111,680 |
| Private Harvest Tax | 55 | 72 | - | - | 81 | - |
| Business & Occupation Tax | 143,311 | 173,538 | 169,030 | 190,000 | 203,437 | 209,000 |
| Utility Taxes | 567,351 | 708,852 | 738,190 | 842,640 | 842,622 | 910,235 |
| TOTAL TAXES | 2,873,520 | 3,230,058 | 3,777,352 | 3,864,847 | 3,757,795 | 4,173,062 |
| LICENSES & PERMITS | 835,565 | 623,300 | 752,000 | 614,000 | 582,821 | 592,680 |
| INTERGOVERNMENTAL REVENUE | 184,577 | 122,355 | 91,423 | 170,970 | 102,459 | 203,858 |
| CHARGES FOR SERVICES | 1,234,017 | 809,131 | 837,650 | 713,486 | 699,326 | 1,275,895 |
| FINES, FORFEITS & PENALTIES | 708 | 250 | 300 | 300 | 100 | 200 |
| RENTAL & INVESTMENT INCOME | 57,927 | 84,432 | 93,600 | 105,600 | 103,056 | 110,850 |
| CONTRIBUTIONS & DONATIONS | 1,483 | 20 | - | 14,800 | 15,628 | 13,500 |
| OTHER REVENUE SOURCES | 14,847 | 59,539 | 1,500 | 9,380 | 15,651 | 5,564 |
| BEGINNING FUND BALANCE | 1,087,512 | 1,634,447 | 1,491,362 | 1,326,111 | 1,326,111 | 680,843 |
| TOTAL REVENUE FROM ALL SOURCES | \$ 6,290,156 | \$ 6,563,532 | \$ 7,045,187 | \$ 6,819,494 | \$ 6,602,947 | \$ 7,056,452 |



**EXPENDITURE & OTHER USES SUMMARY
GENERAL FUND**

| | 2005 Actual | 2006 Actual | 2007 Adopted | 2007 Revised | 2007 Actual | 2008 Adopted |
|--|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| OPERATIONS EXPENDITURES | | | | | | |
| Mayor/Council | 35,854 | 69,487 | 73,387 | 73,387 | 57,820 | 63,647 |
| Executive | 156,292 | 180,993 | 238,294 | 259,826 | 248,741 | 288,875 |
| Legal | 102,334 | 105,003 | 100,000 | 100,000 | 92,666 | 100,000 |
| Emergency Management | 7,289 | 49,737 | 79,479 | 86,979 | 58,038 | 40,873 |
| Finance | 122,595 | 171,636 | 181,348 | 181,348 | 139,072 | 180,380 |
| Central Services | 83,954 | 89,560 | 104,179 | 112,625 | 100,805 | 94,560 |
| Information Technology | 13,906 | 25,223 | 25,266 | 30,820 | 27,459 | 36,901 |
| Non-Departmental | - | - | 94,773 | 103,740 | 73,743 | 151,516 |
| Police Department | 940,820 | 1,135,840 | 1,305,919 | 1,335,577 | 1,320,691 | 1,528,351 |
| Fire Department | 968,277 | 1,277,991 | 1,550,666 | 1,615,139 | 1,579,445 | 1,973,792 |
| Community Development | 1,398,642 | 1,195,544 | 1,232,335 | 1,212,359 | 1,066,793 | 1,123,323 |
| Parks & Greenways | 317,659 | 433,617 | 601,757 | 640,438 | 529,785 | 552,326 |
| Total Operating Expenditures | 4,147,622 | 4,734,631 | 5,587,403 | 5,752,238 | 5,295,058 | 6,134,544 |
| OTHER FINANCING USES | | | | | | |
| Capital Outlay | 156,703 | 153,065 | 128,203 | 224,086 | 145,927 | 39,000 |
| Capital Improvement Projects | - | 21,239 | - | - | - | - |
| Interfund Transfers | 303,690 | 307,000 | 162,000 | 162,000 | 135,000 | 163,250 |
| One-Time Expenditures (Operations) | 47,694 | - | - | - | - | - |
| Total Other Financing Uses | 508,087 | 481,304 | 290,203 | 386,086 | 280,927 | 202,250 |
| TOTAL EXPENDITURES & OTHER USES | 4,655,709 | 5,215,935 | 5,877,606 | 6,138,324 | 5,575,985 | 6,336,794 |
| ENDING FUND BALANCES | | | | | | |
| Unreserved/undesignated | 1,634,447 | 1,347,597 | 1,167,581 | 681,170 | 1,026,962 | 719,658 |
| ENDING FUND BALANCES | 1,634,447 | 1,347,597 | 1,167,581 | 681,170 | 1,026,962 | 719,658 |
| TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES | \$ 6,290,156 | \$ 6,563,532 | \$ 7,045,187 | \$ 6,819,494 | \$ 6,602,947 | \$ 7,056,452 |





City of DuPont
2008 Revenues by Fund

General Fund

| | |
|--------------------------------|--------------|
| Property Tax | \$ 1,685,377 |
| Sales Tax | 1,368,450 |
| Business & Excise Taxes | 211,275 |
| Utility Taxes | 907,960 |
| Franchise Fees | 28,810 |
| Licenses & Permits | 38,320 |
| State Shared Revenues & Grants | 203,858 |
| Service Revenues | 1,234,867 |
| Fees & Charges | 190,278 |
| Reimbursable Services | 376,500 |
| Investment Interest | 81,800 |
| Miscellaneous | 48,114 |
| | <hr/> |
| Total General Fund | 6,375,609 |

Other Funds

| | |
|-------------------------------------|-----------|
| Street Fund | 345,648 |
| Street Depreciation Fund | 187,323 |
| Hotel/Motel Tax Fund | 85,324 |
| Public Safety Mitigation Fund | 496,038 |
| Technology Fund | 500 |
| Glacier NW Settlement Fund | 46,000 |
| GO Bond Debt Service Fund | 62,548 |
| LID Debt Service Fund | 102,858 |
| Capital Projects Fund | 1,076,500 |
| Water Utility Fund | 1,408,625 |
| Sewer Utility Fund | 39,150 |
| Stormwater Utility Fund | 548,000 |
| Equipment Rental & Replacement Fund | 381,789 |
| | <hr/> |
| Total Other Funds | 4,780,303 |

Total All Funds \$ 11,155,912

**City of DuPont
2008 Budget
Detail Revenues by Type**

| General Fund Revenues | 2006 Actual | 2007 Revised Budget | 2007 Actual | 2008 Adopted Budget |
|---|------------------------|--------------------------------|------------------------|--------------------------------|
| <u>Property Tax</u> | | | | |
| General Property Tax | \$ 926,680 | \$ 1,086,244 | \$ 1,086,004 | \$ 1,187,503 |
| EMS Levy | 388,275 | 455,360 | 455,251 | 497,874 |
| | <u>1,314,955</u> | <u>1,541,604</u> | <u>1,541,255</u> | <u>1,685,377</u> |
| <u>Private Harvest Tax</u> | 72 | - | 81 | - |
| <u>Sales Taxes</u> | | | | |
| Retail Sales Tax | 902,592 | 1,133,203 | 1,009,127 | 1,192,500 |
| Local Sales & Use Tax | 48,596 | 57,400 | 60,090 | 64,270 |
| Sales Tax - Criminal Justice | 81,453 | 100,000 | 101,183 | 111,680 |
| | <u>1,032,641</u> | <u>1,290,603</u> | <u>1,170,400</u> | <u>1,368,450</u> |
| <u>Business Taxes</u> | | | | |
| Business & Occupation Tax | 173,538 | 190,000 | 203,437 | 209,000 |
| Electrical Utility Tax | 236,159 | 299,750 | 293,741 | 320,000 |
| Water Utility Tax | 72,524 | 74,715 | 67,608 | 76,960 |
| Gas Utility Tax | 165,795 | 210,000 | 220,831 | 235,000 |
| Sewer Utility Tax | 45,843 | 47,400 | 53,386 | 53,340 |
| Garbage Utility Tax | 27,334 | 31,800 | 31,566 | 33,390 |
| Stormwater Utility Tax | 25,163 | 28,200 | 26,117 | 30,160 |
| Telephone Utility Tax | 134,244 | 148,700 | 148,555 | 159,110 |
| Business Taxes - Penalty | 371 | 500 | 818 | 700 |
| | <u>880,971</u> | <u>1,031,065</u> | <u>1,046,059</u> | <u>1,117,660</u> |
| <u>Leasehold Excise Tax</u> | 1,419 | 1,575 | - | 1,575 |
| <u>Licenses & Permits</u> | | | | |
| Business Licenses | 24,749 | 34,000 | 33,615 | 35,020 |
| Franchise Fees | 21,668 | 24,000 | 26,190 | 28,810 |
| Alarm Permits | 2,500 | 3,000 | 1,450 | 2,000 |
| Animal Licenses | 1,250 | 1,300 | 1,486 | 1,300 |
| | <u>50,167</u> | <u>62,300</u> | <u>62,741</u> | <u>67,130</u> |
| <u>State Shared Revenues</u> | | | | |
| Criminal Justice - Population | 1,031 | 1,484 | 1,305 | 1,635 |
| Criminal Justice - Special Programs | 4,070 | 6,611 | 5,093 | 6,541 |
| DUI - Cities | 899 | 925 | 1,513 | 1,200 |
| Liquor Board Excise Tax | 23,201 | 28,225 | 30,114 | 33,140 |
| Liquor Board Profits | 35,101 | 49,178 | 48,354 | 50,162 |
| | <u>64,302</u> | <u>86,423</u> | <u>86,379</u> | <u>92,678</u> |
| <u>Grant Proceeds</u> | | | | |
| GMA Update Grant | - | 5,000 | - | - |
| FEMA Grants/Disaster Recovery Proceeds | 53,254 | - | - | 39,268 |
| Police Grants | - | 78,108 | 9,549 | 71,912 |
| Miscellaneous Grants | 4,800 | 1,439 | 6,530 | - |
| | <u>58,054</u> | <u>84,547</u> | <u>16,079</u> | <u>111,180</u> |
| <u>Service Revenues</u> | | | | |
| Building Permits | 407,004 | 415,000 | 376,136 | 375,200 |
| Plumbing Permits | 43,826 | 36,000 | 36,621 | 40,000 |
| Mechanical Permits | 49,591 | 39,000 | 39,208 | 37,000 |
| Grading Permits | 9,742 | 7,000 | 5,182 | 5,000 |
| Sprinkler Permits | 17,769 | 12,000 | 11,751 | 15,000 |
| Miscellaneous Fire Permits | 1,661 | 10,200 | 13,048 | 12,500 |
| Miscellaneous Permits & Fees | 28,391 | 16,000 | 16,534 | 11,000 |
| Land Use Applications | 15,150 | 16,500 | 21,600 | 29,850 |
| Sub-Division Fees | 6,450 | 2,500 | 3,325 | 4,000 |
| Plan Examination Fees | 296,721 | 226,701 | 269,755 | 396,500 |
| Developer Mitigation Fees | - | - | - | 296,017 |
| Fire System Examination & Inspection Fees | 6,429 | 5,000 | 5,838 | 6,800 |
| SEPA Review Fees | - | - | 3,600 | 6,000 |
| | <u>882,734</u> | <u>785,901</u> | <u>802,598</u> | <u>1,234,867</u> |

**City of DuPont
2008 Budget
Detail Revenues by Type**

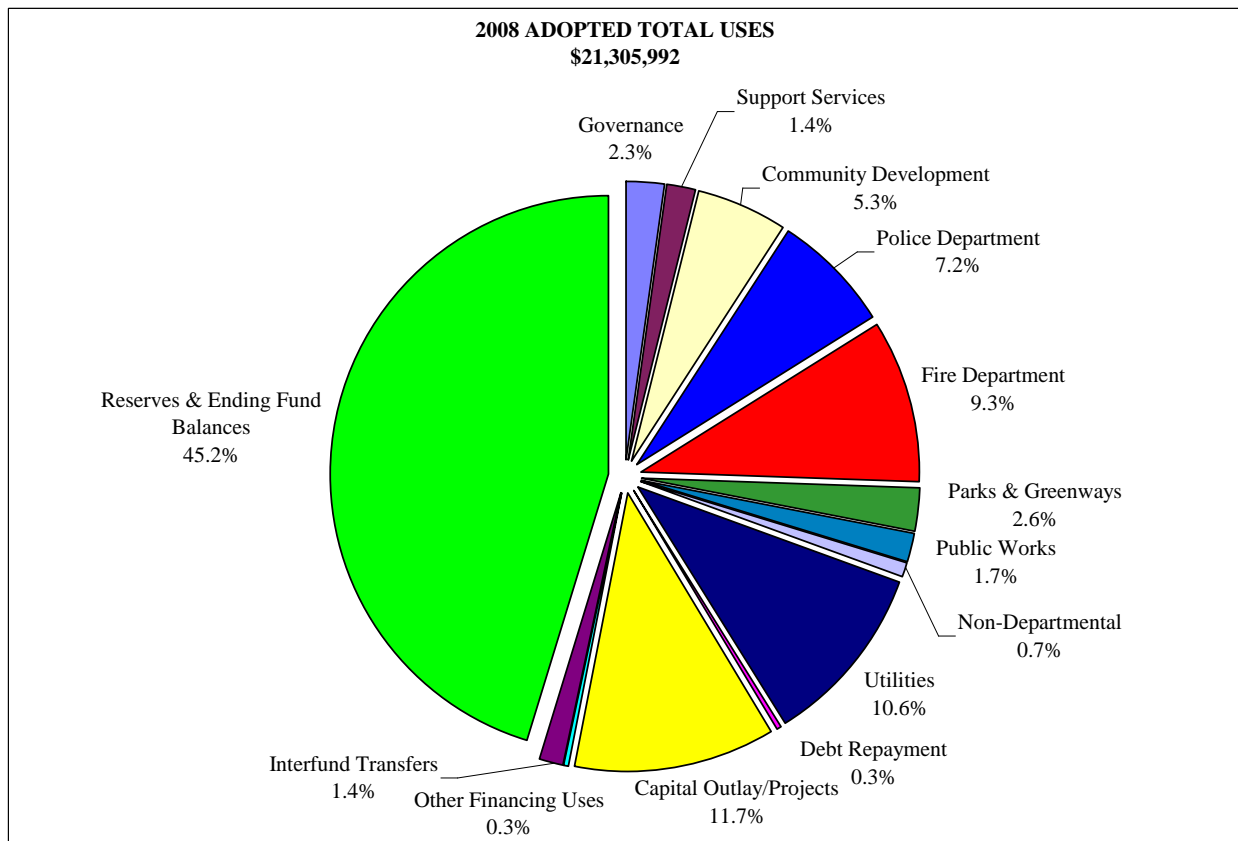
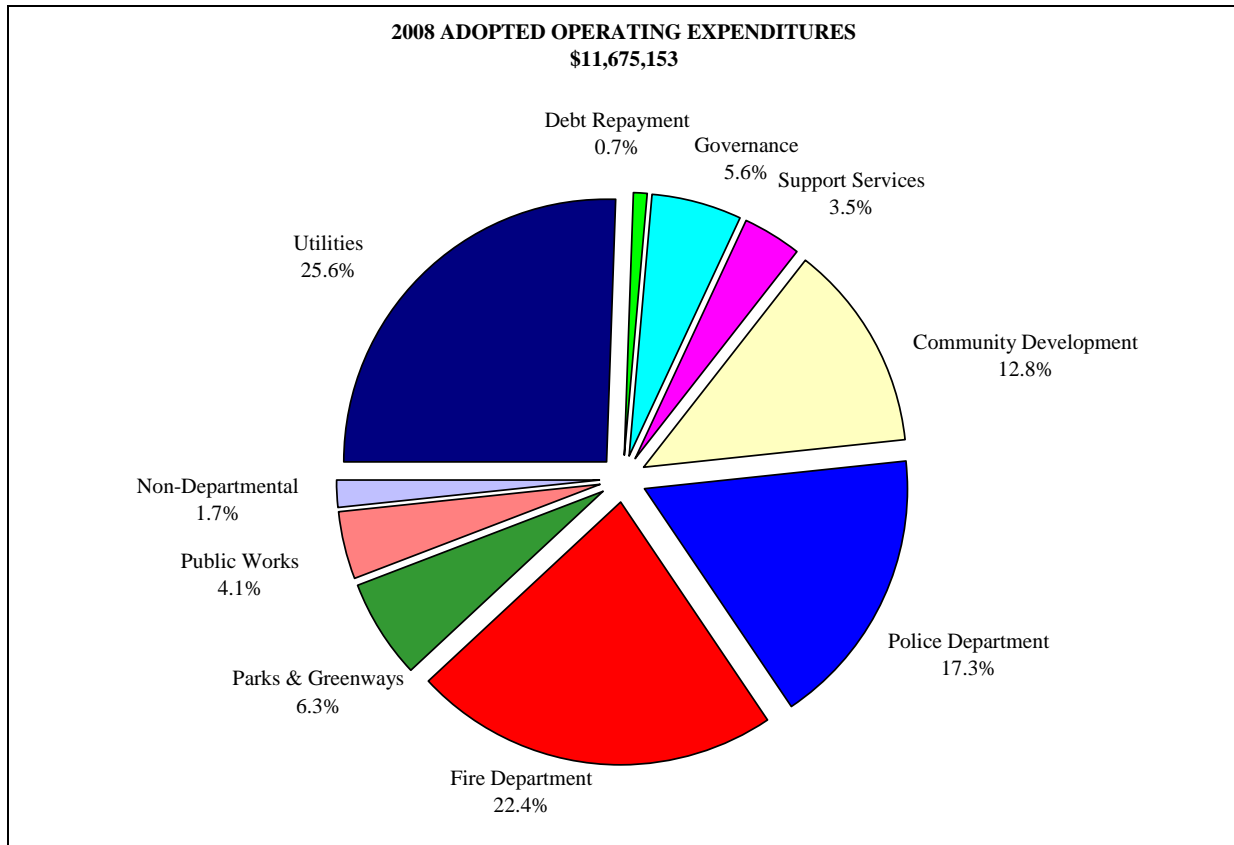
| General Fund Revenues | 2006 Actual | 2007 Revised Budget | 2007 Actual | 2008 Adopted Budget |
|--|------------------------|--------------------------------|------------------------|--------------------------------|
| <u>Fees & Charges</u> | | | | |
| Invoice Processing | 23,453 | 26,000 | 21,852 | 23,000 |
| General Copies/Postage/Misc. Sales | 1,195 | 1,150 | 1,066 | 1,250 |
| Civil Service & Legal Fees | 960 | - | 90 | - |
| Fingerprinting Charges | 801 | 500 | 882 | 800 |
| Ambulance Transport Fee | - | 44,000 | - | 154,128 |
| Miscellaneous Charges | 1,452 | - | 2,605 | 1,400 |
| Personal Safety Sales/Concession Sales | 948 | 1,000 | 1,828 | 2,000 |
| Program Fees | 627 | 8,135 | 7,685 | 7,500 |
| | <u>29,436</u> | <u>80,785</u> | <u>36,008</u> | <u>190,078</u> |
| <u>Reimbursable Services</u> | 470,094 | 398,500 | 380,800 | 376,500 |
| <u>Fines & Forfeitures</u> | 250 | 300 | 100 | 200 |
| <u>Investment Interest</u> | | | | |
| Investment Interest | 52,329 | 72,000 | 63,462 | 74,000 |
| Property Tax Interest | 3,425 | 2,600 | 4,496 | 4,000 |
| Sales Tax Interest | 3,660 | 3,500 | 4,416 | 3,800 |
| | <u>59,414</u> | <u>78,100</u> | <u>72,374</u> | <u>81,800</u> |
| <u>Miscellaneous</u> | | | | |
| Facilities Rentals | 1,960 | 5,000 | 9,381 | 7,800 |
| Long Term Leases | 23,058 | 22,500 | 21,302 | 21,250 |
| Contributions & Donations | 20 | 14,800 | 15,628 | 13,500 |
| Miscellaneous Revenue | 59,538 | 9,380 | 15,651 | 5,564 |
| | <u>84,576</u> | <u>51,680</u> | <u>61,962</u> | <u>48,114</u> |
| Total General Fund Revenue | <u>\$ 4,929,085</u> | <u>\$ 5,493,383</u> | <u>\$ 5,276,836</u> | <u>\$ 6,375,609</u> |

**City of DuPont
2008 Budget
Detail Revenues by Type**

| Other Fund Revenues | 2006 Actual | 2007 Revised Budget | 2007 Actual | 2008 Adopted Budget |
|--|------------------------|--------------------------------|------------------------|--------------------------------|
| <u>101 Street Fund</u> | | | | |
| Street Permits | \$ 1,730 | \$ 1,000 | \$ 1,805 | \$ 2,000 |
| Motor Vehicle Fuel (Gas) Tax | 125,740 | 164,920 | 160,163 | 176,788 |
| Street Standards | 165 | 200 | 15 | 200 |
| Investment Interest | 218 | 300 | 1,054 | 1,000 |
| Miscellaneous Revenue | 7,229 | 28,914 | 28,914 | 2,410 |
| Transfer from General Fund | 117,000 | 137,000 | 110,000 | 163,250 |
| | <u>252,082</u> | <u>332,334</u> | <u>301,951</u> | <u>345,648</u> |
| <u>102 Street Depreciation Fund</u> | | | | |
| Capital Contributions | \$ 55,328 | \$ 36,214 | \$ 69,289 | \$ 75,923 |
| Investment Interest | 7,391 | 7,000 | 10,904 | 11,400 |
| Transfer from Glacier NW Fund | - | - | - | 100,000 |
| | <u>62,719</u> | <u>43,214</u> | <u>80,193</u> | <u>187,323</u> |
| <u>103 Hotel/Motel Tax Fund</u> | | | | |
| Hotel/Motel Taxes | \$ 65,374 | \$ 68,250 | \$ 72,425 | \$ 79,924 |
| Investment Interest | 2,786 | 2,500 | 5,767 | 5,400 |
| | <u>68,160</u> | <u>70,750</u> | <u>78,192</u> | <u>85,324</u> |
| <u>104 Public Safety Mitigation Fund</u> | | | | |
| Fire Impact Fees | \$ 225,713 | \$ 250,000 | \$ 74,692 | \$ 159,170 |
| Voluntary Public Safety Mitigation Fees | 257,938 | 54,000 | - | 322,868 |
| Investment Interest | 3,599 | 1,000 | 22,595 | 14,000 |
| | <u>487,250</u> | <u>305,000</u> | <u>97,287</u> | <u>496,038</u> |
| <u>105 Technology Fund</u> | | | | |
| Investment Interest | \$ 641 | \$ 300 | \$ 714 | \$ 500 |
| | <u>641</u> | <u>300</u> | <u>714</u> | <u>500</u> |
| <u>107 Glacier NW Settlement Fund</u> | | | | |
| Investment Interest | \$ 36,256 | \$ 36,000 | \$ 40,187 | \$ 46,000 |
| | <u>36,256</u> | <u>36,000</u> | <u>40,187</u> | <u>46,000</u> |
| <u>202 GO Bond Debt Service Fund</u> | | | | |
| Special Levy Property Tax | \$ 33,924 | \$ 37,015 | \$ 37,010 | \$ 34,810 |
| Investment Interest | 559 | 415 | 905 | 475 |
| Miscellaneous Revenue | 205 | 225 | 1,987 | 500 |
| Transfer from Capital Projects Fund | 44,137 | 44,187 | 44,137 | 26,763 |
| | <u>78,825</u> | <u>81,842</u> | <u>84,039</u> | <u>62,548</u> |
| <u>203 LID Debt Service Fund</u> | | | | |
| Investment Interest | \$ 1,247 | \$ 300 | \$ 12,751 | \$ 13,200 |
| LID Interest Receivable | 85,114 | 31,600 | 34,108 | 23,141 |
| Special Assessment Principal | 819,209 | 72,197 | 93,479 | 66,117 |
| Miscellaneous Revenue | 193 | - | 487 | 400 |
| | <u>905,763</u> | <u>104,097</u> | <u>140,825</u> | <u>102,858</u> |
| <u>301 Capital Projects Fund</u> | | | | |
| Real Estate Excise Tax - 1st .25 Percent | \$ 403,805 | \$ 465,000 | \$ 469,283 | \$ 488,250 |
| Real Estate Excise Tax - 2nd .25 Percent | 403,805 | 465,000 | 469,283 | 488,250 |
| Reimbursable Services | 969 | - | - | - |
| Investment Interest | 126,292 | 115,000 | 139,583 | 100,000 |
| Transfer from General Fund | - | 25,000 | 25,000 | - |
| | <u>934,871</u> | <u>1,070,000</u> | <u>1,103,149</u> | <u>1,076,500</u> |
| <u>401 Water Utility Fund</u> | | | | |
| Sale of Publications | \$ 135 | \$ 150 | \$ 30 | \$ 100 |
| Reimbursable Services | 100 | 1,060 | 624 | 600 |
| Water Service | 976,718 | 1,150,000 | 972,335 | 1,122,975 |
| Water Connection Fee | 100,675 | 50,000 | 87,231 | 105,000 |
| Water Turn-On Fee | 24,960 | 15,000 | 28,090 | 30,000 |
| Permits/Inspection Fee | 38,161 | 15,000 | 25,316 | 24,200 |
| Hydrant Use | 144 | 250 | (449) | 250 |
| Investment Interest | 111,283 | 110,000 | 100,784 | 110,000 |
| Misc. Revenue - Penalties | 15,183 | 15,000 | 13,276 | 15,000 |
| Miscellaneous Revenue | 650 | 500 | 5,041 | 500 |
| | <u>1,268,009</u> | <u>1,356,960</u> | <u>1,232,278</u> | <u>1,408,625</u> |

**City of DuPont
2008 Budget
Detail Revenues by Type**

| Other Fund Revenues | 2006 Actual | 2007 Revised Budget | 2007 Actual | 2008 Adopted Budget |
|--|-----------------------------|--------------------------------|----------------------------|--------------------------------|
| <u>402 Sewer Utility Fund</u> | | | | |
| Sewer Service | \$ 141,270 | \$ 141,600 | \$ 143,500 | \$ 39,150 |
| Investment Interest | 40,780 | 67,000 | 66,176 | - |
| Miscellaneous Revenue | 4,594 | - | - | - |
| Public Works Trust Fund Loan Proceeds | 992,800 | - | - | - |
| Transfer from Water Fund | - | - | - | - |
| | <u>1,179,444</u> | <u>208,600</u> | <u>209,676</u> | <u>39,150</u> |
| <u>403 Stormwater Utility Fund</u> | | | | |
| Stormwater Management | \$ 417,586 | \$ 470,000 | \$ 435,968 | \$ 515,000 |
| Investment Interest | 28,173 | 27,000 | 34,634 | 33,000 |
| | <u>445,759</u> | <u>497,000</u> | <u>470,602</u> | <u>548,000</u> |
| <u>501 Equipment Rental & Replacement Fund</u> | | | | |
| Investment Interest | \$ 20,926 | \$ 22,000 | \$ 39,623 | \$ 37,000 |
| Replacement Reserves | 234,733 | 263,025 | 266,191 | 344,789 |
| Sale of Surplus Property/Insurance Recovery | - | 8,825 | 9,333 | - |
| Transfer from General Fund | 190,000 | - | - | - |
| | <u>445,659</u> | <u>293,850</u> | <u>315,147</u> | <u>381,789</u> |
| Total All Other Funds | <u>6,165,438</u> | <u>4,399,947</u> | <u>4,154,240</u> | <u>4,780,303</u> |
| Total Revenues | <u>\$ 11,094,523</u> | <u>\$ 9,893,330</u> | <u>\$ 9,431,076</u> | <u>\$ 11,155,912</u> |



**City of DuPont
2008 Expenditures by Department**

General Fund

| | |
|----------------------------|-----------|
| Governance | |
| Mayor & City Council | \$ 63,647 |
| Executive & Legal Services | 388,875 |
| Emergency Management | 79,873 |
| Support Services | |
| Finance & Accounting | 180,380 |
| Central & I.T. Services | 131,461 |
| Police Department | 1,528,351 |
| Fire Department | |
| Fire Control & Prevention | 1,269,958 |
| EMS | 703,834 |
| Community Development | |
| Engineering | 372,699 |
| Building | 467,260 |
| Planning | 283,364 |
| Parks & Greenways | |
| Recreation & Events | 65,706 |
| Parks | 232,462 |
| Museum | 40,211 |
| Facilities | 116,505 |
| Greenways | 97,442 |
| General Government | |
| Non-Departmental | 151,516 |
| Operating Transfers | 163,250 |
| Total General Fund | 6,336,794 |

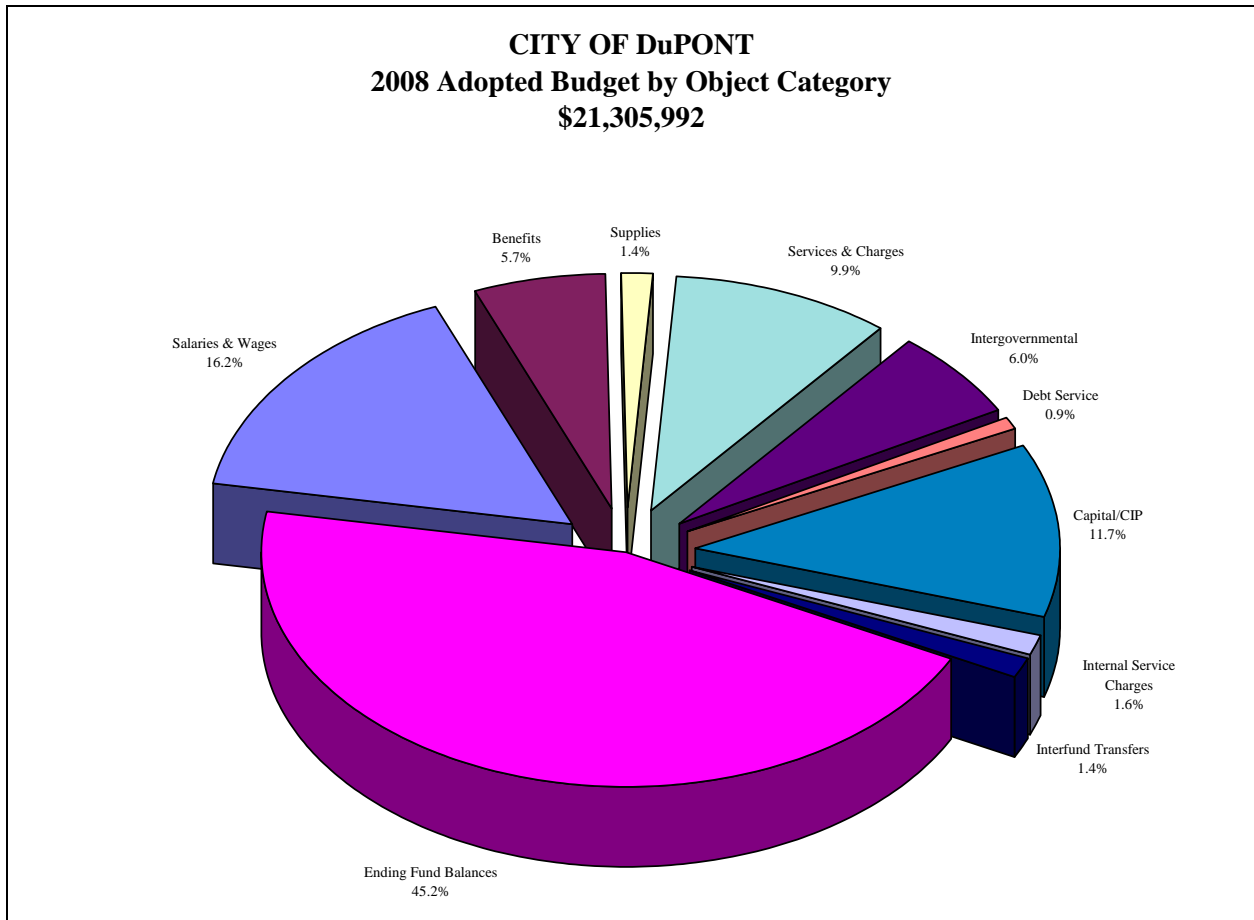
Other Funds

| | |
|-------------------------------------|-----------|
| Street Fund | 361,979 |
| Street Depreciation Fund | 65,000 |
| Hotel/Motel Tax Fund | 79,000 |
| Public Safety Mitigation Fund | - |
| Technology Fund | 11,250 |
| Glacier NW Settlement Fund | 100,000 |
| GO Bond Debt Service Fund | 62,073 |
| LID Debt Service Fund | - |
| Capital Projects Fund | 1,631,603 |
| Water Utility Fund | 1,183,778 |
| Sewer Utility Fund | 1,062,357 |
| Stormwater Utility Fund | 642,091 |
| Equipment Rental & Replacement Fund | 139,228 |
| Total Other Funds | 5,338,359 |

Total All Funds **\$ 11,675,153**

EXPENDITURES BY OBJECT CATEGORY

| | 2005 | 2006 | 2007 | | 2008 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Budget | Actual | Adopted |
| EXPENDITURES BY OBJECT CATEGORY | | | | | |
| Salaries & Wages | \$ 2,089,350 | \$ 2,616,456 | \$ 3,166,862 | \$ 3,000,600 | \$ 3,460,010 |
| Benefits | 637,954 | 786,774 | 1,071,954 | 946,821 | 1,209,249 |
| Supplies | 175,967 | 219,528 | 257,781 | 240,122 | 302,973 |
| Services & Charges | 2,009,120 | 1,878,694 | 2,158,119 | 1,918,632 | 2,023,295 |
| Intergovernmental | 282,775 | 363,323 | 394,710 | 361,990 | 1,275,071 |
| Internal Service Charges | 101,507 | 234,733 | 266,191 | 266,191 | 345,064 |
| SUBTOTAL OPERATIONS | 5,296,673 | 6,099,508 | 7,315,617 | 6,734,356 | 8,615,662 |
| Debt Service | 165,618 | 168,217 | 575,950 | 574,950 | 201,711 |
| TOTAL OPER EXPENDITURES | \$ 5,462,291 | \$ 6,267,725 | \$ 7,891,567 | \$ 7,309,306 | \$ 8,817,373 |
| Capital Equipment | 980,018 | 368,546 | 626,014 | 348,213 | 135,250 |
| Capital Improvement Projects | 1,325,610 | 1,561,890 | 3,032,944 | 1,057,306 | 2,224,289 |
| Interfund Transfers | 1,600,210 | 351,137 | 206,187 | 179,137 | 290,013 |
| Debt Service - Local Improvement Distri | 543,417 | 849,713 | - | - | - |
| Internal Services-Capital | 23,885 | 85,188 | 211,700 | 159,978 | 139,228 |
| One-Time Expenditures (Operations) | 80,118 | 40,492 | 56,310 | 47,665 | 69,000 |
| SUBTOTAL OTHER FINANCE USE: | 4,553,258 | 3,256,966 | 4,133,155 | 1,792,299 | 2,857,780 |
| TOTAL EXPENDITURES & USES | 10,015,549 | 9,524,691 | 12,024,722 | 9,101,605 | 11,675,153 |
| Ending Fund Balances | 9,430,505 | 11,000,337 | 8,850,807 | 11,311,670 | 9,630,839 |
| TOTAL EXPENDITURES, USES & FUND BALANCES | \$ 19,446,054 | \$ 20,525,028 | \$ 20,875,529 | \$ 20,413,275 | \$ 21,305,992 |



**2008 ADOPTED BUDGETED EXPENDITURES
CLASSIFICATION BY FUND**

| FUND TITLE | PERSONNEL | SUPPLIES | SERVICES & CHARGES | INTERGOV SERVICES | CAPITAL OUTLAY | DEBT SERVICE | INTERFUND TRANSFERS/CHARGES | END-FUND BALANCE | TOTAL BUDGET |
|---------------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|-----------------------------|---------------------|----------------------|
| GOVERNMENTAL FUNDS | | | | | | | | | |
| General Fund - by department | | | | | | | | | |
| Governance | 296,215 | 8,350 | 176,280 | 6,000 | 39,000 | - | 6,550 | - | 532,395 |
| Support Services | 143,840 | 17,600 | 119,444 | 12,500 | - | - | 18,457 | - | 311,841 |
| Police | 1,087,364 | 74,074 | 160,717 | 121,400 | - | - | 84,796 | - | 1,528,351 |
| Fire | 1,427,203 | 95,735 | 244,797 | 39,250 | - | - | 166,807 | - | 1,973,792 |
| Community Development | 684,515 | 12,950 | 416,477 | - | - | - | 9,381 | - | 1,123,323 |
| Public Works - Parks & Greenways | 204,209 | 40,650 | 287,439 | 150 | - | - | 19,878 | - | 552,326 |
| Non-Departmental/Other Financing Uses | - | 25 | 19,296 | 132,195 | - | - | 163,250 | 719,658 | 1,034,424 |
| General Fund Total | 3,843,346 | 249,384 | 1,424,450 | 311,495 | 39,000 | - | 469,119 | 719,658 | 7,056,452 |
| Public Works - Streets | 124,956 | 16,300 | 209,840 | - | - | - | 10,883 | 16,881 | 378,860 |
| Street Depreciation | - | - | - | - | 65,000 | - | - | 389,504 | 454,504 |
| Hotel/Motel Tax | - | - | 69,000 | - | 10,000 | - | - | 178,121 | 257,121 |
| Public Safety Mitigation | - | - | - | - | - | - | - | 1,016,934 | 1,016,934 |
| Technology | - | - | - | - | 11,250 | - | - | 4,022 | 15,272 |
| Glacier NW Settlement | - | - | - | - | - | - | 100,000 | 735,257 | 835,257 |
| Debt Service | - | - | - | - | - | 62,073 | - | 474,105 | 536,178 |
| Capital Improvements | - | - | - | - | 1,604,840 | - | 26,763 | 1,857,605 | 3,489,208 |
| TOTAL EXPENDITURES | 3,968,302 | 265,684 | 1,703,290 | 311,495 | 1,730,090 | 62,073 | 606,765 | 5,392,087 | 14,039,786 |
| PROPRIETARY FUNDS | | | | | | | | | |
| Water | 498,578 | 29,500 | 233,115 | 121,290 | 255,000 | 35,218 | 11,077 | 2,215,334 | 3,399,112 |
| Sewer | 17,800 | 463 | 18,077 | 3,536 | 120,061 | 902,420 | - | 60,568 | 1,122,925 |
| Stormwater | 184,579 | 14,200 | 130,939 | 40,750 | 254,388 | - | 17,235 | 601,805 | 1,243,896 |
| Equipment Rental & Replacement | - | - | - | - | 139,228 | - | - | 1,361,045 | 1,500,273 |
| TOTAL EXPENDITURES | 700,957 | 44,163 | 382,131 | 165,576 | 768,677 | 937,638 | 28,312 | 4,238,752 | 7,266,206 |
| TOTAL ADOPTED EXPENDITURES | \$ 4,669,259 | \$ 309,847 | \$ 2,085,421 | \$ 477,071 | \$ 2,498,767 | \$ 999,711 | \$ 635,077 | \$ 9,630,839 | \$ 21,305,992 |

2007 ACTUAL EXPENDITURES
CLASSIFICATION BY FUND

| FUND TITLE | PERSONNEL | SUPPLIES | SERVICES & CHARGES | INTERGOV SERVICES | CAPITAL OUTLAY | DEBT SERVICE | INTERFUND TRANSFERS/CHARGES | END FUND BALANCE | TOTAL EXPENDITURES |
|---------------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|-----------------------------|----------------------|----------------------|
| GOVERNMENTAL FUNDS | | | | | | | | | |
| General - by department | | | | | | | | | |
| Governance | 260,263 | 20,451 | 166,716 | 5,024 | 14,832 | - | 4,810 | - | 472,096 |
| Support Services | 118,814 | 15,230 | 116,818 | 1,068 | - | - | 15,406 | - | 267,336 |
| Police | 958,818 | 67,273 | 123,367 | 110,921 | 102,082 | - | 60,312 | - | 1,422,773 |
| Fire | 1,121,999 | 60,749 | 240,337 | 32,102 | 203 | - | 124,257 | - | 1,579,647 |
| Community Development | 594,567 | 8,344 | 455,831 | 4 | 584 | - | 8,047 | - | 1,067,377 |
| Public Works - Parks & Greenways | 169,346 | 26,615 | 315,121 | 113 | 28,227 | - | 18,590 | - | 558,012 |
| Non-Departmental/Other Financing Uses | - | 116 | 14,269 | 59,358 | - | - | 135,000 | 1,026,962 | 1,235,705 |
| General Fund Total | 3,223,807 | 198,778 | 1,432,459 | 208,590 | 145,928 | - | 366,422 | 1,026,962 | 6,602,946 |
| Public Works - Streets | 109,869 | 10,624 | 164,196 | - | 505 | - | 9,595 | 30,720 | 325,509 |
| Street Depreciation | - | - | 4,995 | - | - | - | - | 270,325 | 275,320 |
| Hotel/Motel Tax | - | - | 41,756 | - | - | - | - | 153,640 | 195,396 |
| Fire Mitigation | - | 914 | - | - | 71,793 | - | - | 531,036 | 603,743 |
| Technology | - | - | - | - | - | - | - | 14,761 | 14,761 |
| Glacier NW Settlement | - | - | - | - | - | - | - | 788,193 | 788,193 |
| Debt Service | - | - | - | - | - | 81,152 | - | 374,236 | 455,388 |
| Capital Improvements | - | - | - | - | 618,317 | - | 44,137 | 3,219,641 | 3,882,095 |
| TOTAL EXPENDITURES | 3,333,676 | 210,316 | 1,643,406 | 208,590 | 836,543 | 81,152 | 420,154 | 6,409,514 | 13,143,351 |
| PROPRIETARY FUNDS | | | | | | | | | |
| Water | 421,069 | 24,481 | 192,556 | 108,895 | 289,811 | 35,532 | 10,926 | 1,932,675 | 3,015,945 |
| Sewer | 71,958 | 1,168 | 57,770 | 11,142 | 53,412 | 458,266 | 4,355 | 1,102,547 | 1,760,618 |
| Stormwater | 120,720 | 5,070 | 71,650 | 33,362 | 225,753 | - | 9,893 | 689,339 | 1,155,787 |
| Equipment Rental & Replacement | - | - | - | - | 159,978 | - | - | 1,177,595 | 1,337,573 |
| TOTAL EXPENDITURES | 613,747 | 30,719 | 321,976 | 153,399 | 728,954 | 493,798 | 25,174 | 4,902,156 | 7,269,923 |
| TOTAL ACTUAL EXPENDITURES | \$ 3,947,423 | \$ 241,035 | \$ 1,965,382 | \$ 361,989 | \$ 1,565,497 | \$ 574,950 | \$ 445,328 | \$ 11,311,670 | \$ 20,413,274 |

SOURCES AND USES BY FUND CATEGORY

| | <u>2005 Actual</u> | <u>2006 Actual</u> | <u>2007 Adopted</u> | <u>2007 Revised</u> | <u>2008 Actual</u> | <u>2008 Adopted</u> |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| GENERAL | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 1,087,512 | 1,634,447 | 1,491,362 # | 1,326,111 | 1,326,111 | 680,843 |
| Operating Revenues | 5,059,660 | 4,816,446 | 5,548,825 | 5,458,068 | 5,230,704 | 6,246,865 |
| Other Financing Sources | 142,984 | 91,153 | 5,000 | 35,315 | 46,132 | 128,744 |
| Total | <u>6,290,156</u> | <u>6,542,046</u> | <u>7,045,187</u> | <u>6,819,494</u> | <u>6,602,947</u> | <u>7,056,452</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 4,147,622 | 4,734,631 | 5,527,876 | 5,752,238 | 5,295,058 | 6,134,544 |
| Other Financing Uses | 204,397 | 174,304 | 117,310 | 224,086 | 145,927 | 39,000 |
| Interfund Transfers | 303,690 | 307,000 | 162,000 | 162,000 | 135,000 | 163,250 |
| Ending Fund Balance | 1,634,447 | 1,326,111 | 1,238,001 | 681,170 | 1,026,962 | 719,658 |
| Total | <u>6,290,156</u> | <u>6,542,046</u> | <u>7,045,187</u> | <u>6,819,494</u> | <u>6,602,947</u> | <u>7,056,452</u> |
| STREET | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 54,879 | 58,239 | 27,773 | 23,557 | 23,557 | 33,212 |
| Operating Revenues | 98,481 | 135,081 | 195,334 | 195,334 | 191,952 | 182,398 |
| Interfund Transfers | 140,000 | 117,000 | 137,000 | 137,000 | 110,000 | 163,250 |
| Total | <u>293,360</u> | <u>310,320</u> | <u>360,107</u> | <u>355,891</u> | <u>325,509</u> | <u>378,860</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 233,653 | 282,898 | 338,956 | 338,956 | 294,284 | 361,979 |
| Other Financing Uses | 1,468 | 3,865 | 1,250 | 1,250 | 505 | - |
| Ending Fund Balance | 58,239 | 23,557 | 19,901 | 15,685 | 30,720 | 16,881 |
| Total | <u>293,360</u> | <u>310,320</u> | <u>360,107</u> | <u>355,891</u> | <u>325,509</u> | <u>378,860</u> |
| STREET DEPRECIATION | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 98,135 | 145,098 | 187,726 | 195,127 | 195,127 | 267,181 |
| Operating Revenues | 3,278 | 7,391 | 7,000 | 7,000 | 10,904 | 11,400 |
| Other Financing Sources | 43,685 | 55,328 | 36,214 | 36,214 | 69,289 | 75,923 |
| Interfund Transfers | - | - | - | - | - | 100,000 |
| Total | <u>145,098</u> | <u>207,817</u> | <u>230,940</u> | <u>238,341</u> | <u>275,320</u> | <u>454,504</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | - | 12,690 | - | 7,310 | 4,995 | - |
| Other Financing Uses | - | - | - | - | - | 65,000 |
| Ending Fund Balance | 145,098 | 195,127 | 230,940 | 231,031 | 270,325 | 389,504 |
| Total | <u>145,098</u> | <u>207,817</u> | <u>230,940</u> | <u>238,341</u> | <u>275,320</u> | <u>454,504</u> |
| HOTEL/MOTEL TAX | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 31,032 | 70,366 | 112,466 | 117,203 | 117,203 | 171,797 |
| Operating Revenues | 49,334 | 68,160 | 70,750 | 70,750 | 78,193 | 85,324 |
| Total | <u>80,366</u> | <u>138,526</u> | <u>183,216</u> | <u>187,953</u> | <u>195,396</u> | <u>257,121</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 10,000 | 21,323 | 34,000 | 49,000 | 41,756 | 69,000 |
| Other Financing Uses | - | - | 5,000 | 5,000 | - | 10,000 |
| Ending Fund Balance | 70,366 | 117,203 | 144,216 | 133,953 | 153,640 | 178,121 |
| Total | <u>80,366</u> | <u>138,526</u> | <u>183,216</u> | <u>187,953</u> | <u>195,396</u> | <u>257,121</u> |

SOURCES AND USES BY FUND CATEGORY

| | <u>2005 Actual</u> | <u>2006 Actual</u> | <u>2007 Adopted</u> | <u>2007 Revised</u> | <u>2008 Actual</u> | <u>2008 Adopted</u> |
|---------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| PUBLIC SAFETY MITIGATION | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 155,556 | 163,696 | 430,146 | 506,456 | 506,456 | 520,896 |
| Operating Revenues | 638,030 | 487,250 | 305,000 | 305,000 | 97,287 | 496,038 |
| Total | <u>793,586</u> | <u>650,946</u> | <u>735,146</u> | <u>811,456</u> | <u>603,743</u> | <u>1,016,934</u> |
| <u>USES</u> | | | | | | |
| Other Financing Uses | 629,890 | 144,490 | 40,000 | 227,500 | 72,707 | - |
| Ending Fund Balance | 163,696 | 506,456 | 695,146 | 583,956 | 531,036 | 1,016,934 |
| Total | <u>793,586</u> | <u>650,946</u> | <u>735,146</u> | <u>811,456</u> | <u>603,743</u> | <u>1,016,934</u> |
| TECHNOLOGY | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 26,199 | 15,687 | 12,155 | 14,047 | 14,047 | 14,772 |
| Operating Revenues | 384 | 641 | 300 | 300 | 714 | 500 |
| Total | <u>26,583</u> | <u>16,328</u> | <u>12,455</u> | <u>14,347</u> | <u>14,761</u> | <u>15,272</u> |
| <u>USES</u> | | | | | | |
| Other Financing Uses | 10,896 | 2,281 | 10,000 | 10,000 | - | 11,250 |
| Ending Fund Balance | 15,687 | 14,047 | 2,455 | 4,347 | 14,761 | 4,022 |
| Total | <u>26,583</u> | <u>16,328</u> | <u>12,455</u> | <u>14,347</u> | <u>14,761</u> | <u>15,272</u> |
| GLACIER NW SETTLEMENT | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 696,184 | 711,751 | 745,751 | 748,007 | 748,007 | 789,257 |
| Operating Revenues | 15,567 | 36,256 | 36,000 | 36,000 | 40,186 | 46,000 |
| Total | <u>711,751</u> | <u>748,007</u> | <u>781,751</u> | <u>784,007</u> | <u>788,193</u> | <u>835,257</u> |
| <u>USES</u> | | | | | | |
| Interfund Transfers | - | - | - | - | - | 100,000 |
| Ending Fund Balance | 711,751 | 748,007 | 781,751 | 784,007 | 788,193 | 735,257 |
| Total | <u>711,751</u> | <u>748,007</u> | <u>781,751</u> | <u>784,007</u> | <u>788,193</u> | <u>835,257</u> |
| DEBT SERVICE | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 230,889 | 170,476 | 177,911 | 230,524 | 230,524 | 370,772 |
| Operating Revenues | 41,448 | 36,128 | 37,955 | 37,955 | 53,140 | 49,385 |
| Other Financing Sources | 481,040 | 904,322 | 103,797 | 103,797 | 127,587 | 89,258 |
| Interfund Transfers | 40,520 | 44,137 | 44,187 | 44,187 | 44,137 | 26,763 |
| Total | <u>793,897</u> | <u>1,155,063</u> | <u>363,850</u> | <u>416,463</u> | <u>455,388</u> | <u>536,178</u> |
| <u>USES</u> | | | | | | |
| Debt Service | 623,421 | 927,889 | 82,152 | 82,152 | 81,152 | 62,073 |
| Ending Fund Balance | 170,476 | 227,174 | 281,698 | 334,311 | 374,236 | 474,105 |
| Total | <u>793,897</u> | <u>1,155,063</u> | <u>363,850</u> | <u>416,463</u> | <u>455,388</u> | <u>536,178</u> |

SOURCES AND USES BY FUND CATEGORY

| | <u>2005 Actual</u> | <u>2006 Actual</u> | <u>2007 Adopted</u> | <u>2007 Revised</u> | <u>2008 Actual</u> | <u>2008 Adopted</u> |
|---------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| SUBTOTAL OPERATING FUNDS | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 2,380,386 | 2,969,760 | 3,185,290 | 3,161,032 | 3,161,032 | 2,848,730 |
| Operating Revenues | 5,906,182 | 5,587,353 | 6,201,164 | 6,110,407 | 5,703,080 | 7,117,910 |
| Other Financing Sources | 667,709 | 1,050,803 | 145,011 | 175,326 | 243,008 | 293,925 |
| Interfund Transfers | 180,520 | 161,137 | 181,187 | 181,187 | 154,137 | 290,013 |
| Total | <u>9,134,797</u> | <u>9,769,053</u> | <u>9,712,652</u> | <u>9,627,952</u> | <u>9,261,257</u> | <u>10,550,578</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 4,391,275 | 5,051,542 | 5,900,832 | 6,147,504 | 5,636,093 | 6,565,523 |
| Debt Service | 623,421 | 927,889 | 82,152 | 82,152 | 81,152 | 62,073 |
| Other Financing Uses | 846,651 | 324,940 | 173,560 | 467,836 | 219,139 | 125,250 |
| Interfund Transfers | 303,690 | 307,000 | 162,000 | 162,000 | 135,000 | 263,250 |
| Ending Fund Balance | 2,969,760 | 3,157,682 | 3,394,108 | 2,768,460 | 3,189,873 | 3,534,482 |
| Total | <u>9,134,797</u> | <u>9,769,053</u> | <u>9,712,652</u> | <u>9,627,952</u> | <u>9,261,257</u> | <u>10,550,578</u> |
| CAPITAL PROJECTS | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 2,087,588 | 2,800,366 | 3,277,908 | 2,778,946 | 2,778,946 | 2,412,708 |
| Operating Revenues | 858,941 | 934,872 | 1,045,000 | 1,045,000 | 1,078,149 | 1,076,500 |
| Other Financing Sources | - | - | - | - | - | - |
| Interfund Transfers | 13,690 | - | 25,000 | 25,000 | 25,000 | - |
| Total | <u>2,960,219</u> | <u>3,735,238</u> | <u>4,347,908</u> | <u>3,848,946</u> | <u>3,882,095</u> | <u>3,489,208</u> |
| <u>USES</u> | | | | | | |
| Other Financing Uses | 119,333 | 912,154 | 2,313,177 | 2,340,893 | 618,317 | 1,604,840 |
| Interfund Transfers | 40,520 | 44,137 | 44,187 | 44,187 | 44,137 | 26,763 |
| Ending Fund Balance | 2,800,366 | 2,778,947 | 1,990,544 | 1,463,866 | 3,219,641 | 1,857,605 |
| Total | <u>2,960,219</u> | <u>3,735,238</u> | <u>4,347,908</u> | <u>3,848,946</u> | <u>3,882,095</u> | <u>3,489,208</u> |
| WATER | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 2,088,315 | 1,230,374 | 1,774,902 | 1,783,667 | 1,783,667 | 1,990,487 |
| Operating Revenues | 1,095,890 | 1,268,009 | 1,356,960 | 1,356,960 | 1,232,278 | 1,408,625 |
| Other Financing Sources | 38,371 | - | - | - | - | - |
| Total | <u>3,222,576</u> | <u>2,498,383</u> | <u>3,131,862</u> | <u>3,140,627</u> | <u>3,015,945</u> | <u>3,399,112</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 506,513 | 614,951 | 759,554 | 759,554 | 757,927 | 893,560 |
| Debt Service | 85,614 | 35,847 | 35,532 | 35,532 | 35,532 | 35,218 |
| Other Financing Uses | 144,075 | 63,918 | 256,250 | 564,659 | 289,811 | 255,000 |
| Interfund Transfers | 1,256,000 | - | - | - | - | - |
| Ending Fund Balance | 1,230,374 | 1,783,667 | 2,080,526 | 1,780,882 | 1,932,675 | 2,215,334 |
| Total | <u>3,222,576</u> | <u>2,498,383</u> | <u>3,131,862</u> | <u>3,140,627</u> | <u>3,015,945</u> | <u>3,399,112</u> |
| SEWER | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 175,429 | 1,213,011 | 1,439,117 | 1,550,942 | 1,550,942 | 1,083,775 |
| Operating Revenues | 165,233 | 186,644 | 172,500 | 208,600 | 209,676 | 39,150 |
| Other Financing Sources | 946,509 | 992,800 | - | - | - | - |
| Interfund Transfers | 1,256,000 | - | - | - | - | - |
| Total | <u>2,543,171</u> | <u>2,392,455</u> | <u>1,611,617</u> | <u>1,759,542</u> | <u>1,760,618</u> | <u>1,122,925</u> |
| <u>USES</u> | | | | | | |
| Operating Budget | 123,883 | 157,534 | 113,333 | 163,859 | 146,393 | 39,876 |
| Debt Service | - | 54,194 | 167,726 | 458,266 | 458,266 | 104,420 |
| Other Financing Uses | 1,206,277 | 629,785 | - | 53,642 | 53,412 | 918,061 |
| Ending Fund Balance | 1,213,011 | 1,550,942 | 1,330,558 | 1,083,775 | 1,102,547 | 60,568 |
| Total | <u>2,543,171</u> | <u>2,392,455</u> | <u>1,611,617</u> | <u>1,759,542</u> | <u>1,760,618</u> | <u>1,122,925</u> |

SOURCES AND USES BY FUND CATEGORY

| | 2005 Actual | 2006 Actual | 2007 Adopted | 2007 Revised | 2008 Actual | 2008 Adopted |
|----------------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| STORMWATER | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 537,164 | 555,040 | 664,071 | 685,186 | 685,186 | 695,896 |
| Operating Revenues | 362,288 | 445,759 | 497,000 | 497,000 | 470,602 | 548,000 |
| Total | 899,452 | 1,000,799 | 1,161,071 | 1,182,186 | 1,155,788 | 1,243,896 |
| <u>USES</u> | | | | | | |
| Operating Budget | 285,002 | 309,495 | 298,865 | 301,010 | 240,695 | 387,703 |
| Other Financing Uses | 59,410 | 6,118 | 81,928 | 231,928 | 225,753 | 254,388 |
| Ending Fund Balance | 555,040 | 685,186 | 780,278 | 649,248 | 689,340 | 601,805 |
| Total | 899,452 | 1,000,799 | 1,161,071 | 1,182,186 | 1,155,788 | 1,243,896 |
| EQUIPMENT REPLACEMENT | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 422,412 | 661,955 | 1,025,913 | 1,022,426 | 1,022,426 | 1,118,484 |
| Operating Revenues | 11,560 | 20,926 | 22,000 | 22,000 | 39,623 | 37,000 |
| Other Financing Sources | 101,868 | 234,733 | 259,662 | 271,850 | 275,524 | 344,789 |
| Interfund Transfers | 150,000 | 190,000 | - | - | - | - |
| Total | 685,840 | 1,107,614 | 1,307,575 | 1,316,276 | 1,337,573 | 1,500,273 |
| <u>USES</u> | | | | | | |
| Other Financing Uses | 23,885 | 85,188 | 159,700 | 211,700 | 159,978 | 139,228 |
| Ending Fund Balance | 661,955 | 1,022,426 | 1,147,875 | 1,104,576 | 1,177,595 | 1,361,045 |
| Total | 685,840 | 1,107,614 | 1,307,575 | 1,316,276 | 1,337,573 | 1,500,273 |
| SUBTOTAL ENTERPRISE FUNDS | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 3,223,320 | 3,660,380 | 4,904,003 | 5,042,221 | 5,042,221 | 4,888,642 |
| Operating Revenues | 1,634,971 | 1,921,338 | 2,048,460 | 2,084,560 | 1,952,179 | 2,032,775 |
| Other Financing Sources | 1,086,748 | 1,227,533 | 259,662 | 271,850 | 275,524 | 344,789 |
| Interfund Transfers | 1,406,000 | 190,000 | - | - | - | - |
| Total | 7,351,039 | 6,999,251 | 7,212,125 | 7,398,631 | 7,269,924 | 7,266,206 |
| <u>USES</u> | | | | | | |
| Operating Budget | 915,398 | 1,081,980 | 1,171,752 | 1,224,423 | 1,145,015 | 1,321,139 |
| Debt Service | 85,614 | 90,041 | 203,258 | 493,798 | 493,798 | 139,638 |
| Other Financing Uses | 1,433,647 | 785,009 | 497,878 | 1,061,929 | 728,954 | 1,566,677 |
| Interfund Transfers | 1,256,000 | - | - | - | - | - |
| Ending Fund Balance | 3,660,380 | 5,042,221 | 5,339,237 | 4,618,481 | 4,902,157 | 4,238,752 |
| Total | 7,351,039 | 6,999,251 | 7,212,125 | 7,398,631 | 7,269,924 | 7,266,206 |
| TOTAL ALL FUNDS | | | | | | |
| <u>SOURCES</u> | | | | | | |
| Beginning Fund Balance | 7,691,294 | 9,430,506 | 11,367,201 | 10,982,199 | 10,982,199 | 10,150,080 |
| Operating Revenues | 8,400,094 | 8,443,563 | 9,294,624 | 9,239,967 | 8,733,408 | 10,227,185 |
| Other Financing Sources | 1,754,457 | 2,278,336 | 404,673 | 447,176 | 518,532 | 638,714 |
| Interfund Transfers | 1,600,210 | 351,137 | 206,187 | 206,187 | 179,137 | 290,013 |
| Total | 19,446,055 | 20,503,542 | 21,272,685 | 20,875,529 | 20,413,276 | 21,305,992 |
| <u>USES</u> | | | | | | |
| Operating Budget | 5,306,673 | 6,133,522 | 7,072,584 | 7,371,927 | 6,781,108 | 7,886,662 |
| Debt Service | 709,035 | 1,017,930 | 285,410 | 575,950 | 574,950 | 201,711 |
| Other Financing Uses | 2,399,631 | 2,022,103 | 2,984,615 | 3,870,658 | 1,566,410 | 3,296,767 |
| Interfund Transfers | 1,600,210 | 351,137 | 206,187 | 206,187 | 179,137 | 290,013 |
| Ending Fund Balance | 9,430,506 | 10,978,850 | 10,723,889 | 8,850,807 | 11,311,671 | 9,630,839 |
| Total | \$ 19,446,055 | \$ 20,503,542 | \$ 21,272,685 | \$ 20,875,529 | \$ 20,413,276 | \$ 21,305,992 |

ESTIMATE OF ENDING FUND BALANCES

| Fund | Ending Fund Balance | | | | |
|--------------------------|---------------------|-------------------|------------------|-------------------|------------------|
| | 2005 Actual | 2006 Actual | 2007 Budget | 2007 Actual | 2008 Adopted |
| General | 1,634,447 | 1,326,111 | 681,170 | 1,026,962 | 719,658 |
| Street | 58,239 | 23,557 | 15,685 | 30,720 | 16,881 |
| Street Depreciation | 145,098 | 195,127 | 231,031 | 270,325 | 389,504 |
| Hotel/Motel Tax | 70,366 | 117,203 | 133,953 | 153,640 | 178,121 |
| Public Safety Mitigation | 163,696 | 506,457 | 583,956 | 531,036 | 1,016,934 |
| Technology | 15,687 | 14,047 | 4,347 | 14,761 | 4,022 |
| Glacier NW Settlement | 711,751 | 748,007 | 784,007 | 788,193 | 735,257 |
| Debt Service/LID | 170,476 | 227,174 | 334,311 | 374,236 | 474,105 |
| Capital Projects | 2,800,366 | 2,778,947 | 1,463,866 | 3,219,641 | 1,857,605 |
| Water Utility | 1,230,374 | 1,783,667 | 1,780,882 | 1,932,675 | 2,215,334 |
| Sewer Utility | 1,213,010 | 1,550,942 | 1,083,775 | 1,102,547 | 60,568 |
| Stormwater Utility | 555,040 | 685,186 | 649,248 | 689,340 | 601,805 |
| ER&R | 661,955 | 1,022,426 | 1,104,576 | 1,177,595 | 1,361,045 |
| Total | 9,430,505 | 10,978,851 | 8,850,807 | 11,311,671 | 9,630,839 |

