

Section I. Recap By Fund

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GENERAL PURPOSE FUNDS

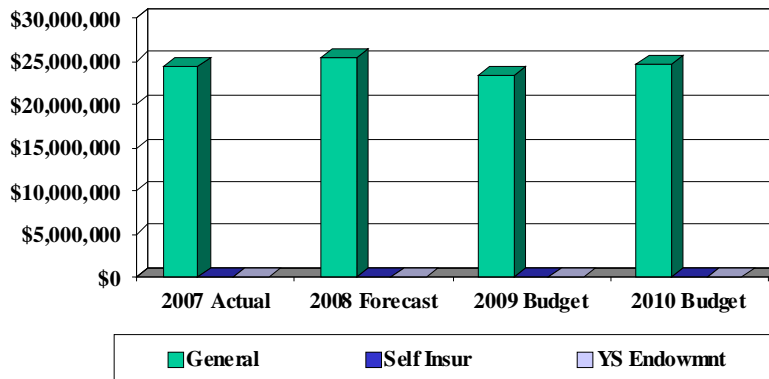
The City of Mercer Island's General Fund accounts for all financial transactions not required to be accounted for in a separate fund by statute or generally accepted accounting principles. It is the City's largest accounting entity and provides for the majority of its general operations. The General Fund's main resource is general tax revenues. License and permit fees, state shared revenues, charges for services, and fines and forfeits provide additional support.

Two other General Purpose Funds are included in this section. They are the City's Self-Insurance Fund and the Youth Services Permanent Endowment Fund.

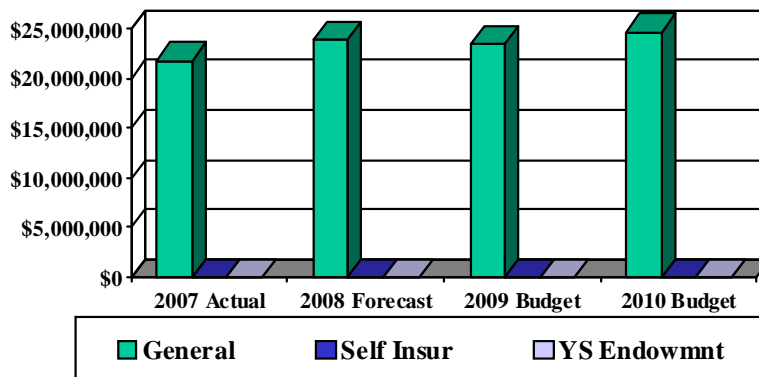


Recap by Fund

Revenue Summary by Fund



Expenditure Summary by Fund



General Fund – 001

The General Fund accounts for all receipt and disbursement transactions of ordinary City operations that are not required by statute to be accounted for in a separate fund. Property taxes, utility taxes, and the sales tax are the funds main sources of revenue.

Description	2007	2008	2009	2010
	Actual	Forecast	Budget	Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ 1,378,876	\$ 2,471,219	\$ 290,389	\$ 657,507
Property Tax	9,305,222	9,418,055	9,948,387	10,214,291
Sales Tax	3,967,184	3,687,000	3,349,000	3,472,000
Business & Utility Taxes	3,223,613	3,377,374	3,586,700	3,815,000
State Shared Revenues	678,936	696,208	600,635	610,055
Utility Overhead	716,000	739,400	808,500	863,800
EMS Revenues	514,618	656,175	664,430	694,400
Licenses and Permits	2,249,083	1,844,201	1,822,325	1,833,725
General Government	612,034	204,986	343,229	350,889
Recreation Programs	996,596	974,540	1,180,883	1,197,590
District Court Fines	374,945	400,000	420,000	437,000
Interest	344,453	320,000	343,300	353,000
Interfund Transfers In	-	-	85,347	192,145
Total Budgeted Resources	\$ 24,361,562	\$ 24,789,158	\$ 23,443,125	\$ 24,691,402
Not Budgeted				
Beginning Fund Balance (Reserved)	1,467,038	1,620,305	2,142,129	1,484,622
TOTAL RESOURCES	\$ 25,828,600	\$ 26,409,463	\$ 25,585,254	\$ 26,176,024
USES				
Budgeted				
Salaries and Benefits	14,426,102	15,402,434	16,419,651	17,272,741
Supplies	649,188	646,231	720,555	751,896
Contractual Services	1,510,563	2,050,028	1,620,610	1,834,669
Equipment Rental	1,035,183	1,018,284	1,208,330	1,215,805
Utilities & Insurance	998,438	985,764	1,156,242	1,236,430
Other Services and Charges	681,425	819,448	767,499	760,122
Intergovernmental	548,329	685,606	694,717	830,753
Interfund Transfers	1,887,848	2,369,150	855,521	788,986
Total Budgeted Expenditures	\$ 21,737,076	\$ 23,976,945	\$ 23,443,125	\$ 24,691,402
Not Budgeted				
Ending Fund Balance	4,091,524	2,432,518	2,142,129	1,484,622
TOTAL USES	\$ 25,828,600	\$ 26,409,463	\$ 25,585,254	\$ 26,176,024

Recap by Fund

Self-Insurance Claim Reserve – 037

The Self-Insurance Claim Reserve Fund accounts for payments of deductibles and insurance claims not covered under the City's property insurance policies. Expenditures are estimated, as they are difficult to anticipate.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Insurance Recoveries	27,242	10,000	10,000	10,000
Total Budgeted Resources	\$ 27,242	\$ 10,000	\$ 10,000	\$ 10,000
Not Budgeted				
Beginning Fund Balance (Reserved)	101,223	111,758	111,758	111,758
TOTAL RESOURCES	\$ 128,465	\$ 121,758	\$ 121,758	\$ 121,758
USES				
Budgeted				
Repairs & Maintenance	\$ 16,707	\$ 10,000	\$ 10,000	\$ 10,000
Total Budgeted Expenditures	\$ 16,707	\$ 10,000	\$ 10,000	\$ 10,000
Not Budgeted				
Ending Fund Balance	111,758	111,758	111,758	111,758
TOTAL USES	\$ 128,465	\$ 121,758	\$ 121,758	\$ 121,758

Youth Services Endowment – 061

The City established the Youth Services Endowment Fund as a long-term funding mechanism. The donated funds remain invested as principal and cannot be used for ongoing operations. Interest earnings from this permanent endowment fund are used to support Youth and Family Services operations, which are accounted for in the Youth and Family Services Fund.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interest	15,574	10,000	8,000	10,000
Total Budgeted Resources	\$ 15,574	\$ 10,000	\$ 8,000	\$ 10,000
Not Budgeted				
Beginning Fund Balance (Reserved)	308,819	309,393	309,393	309,393
TOTAL RESOURCES	\$ 324,393	\$ 319,393	\$ 317,393	\$ 319,393
USES				
Budgeted				
Interfund Transfer - YFS Fund	\$ 15,000	\$ 10,000	\$ 8,000	\$ 10,000
Total Budgeted Expenditures	\$ 15,000	\$ 10,000	\$ 8,000	\$ 10,000
Not Budgeted				
Ending Fund Balance	309,393	309,393	309,393	309,393
TOTAL USES	\$ 324,393	\$ 319,393	\$ 317,393	\$ 319,393

Recap by Fund

SPECIAL REVENUE FUNDS

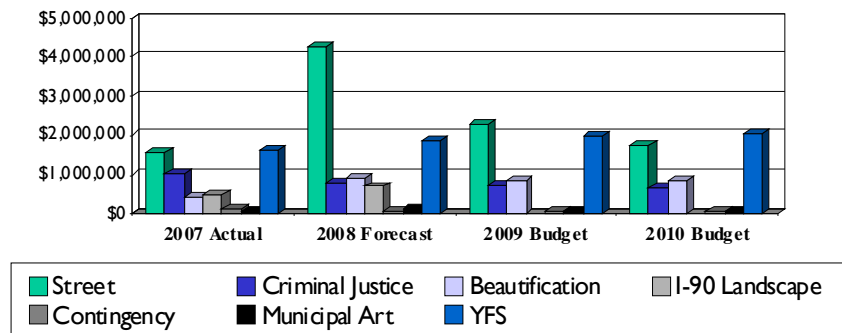
Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted for particular functions or activities of the City. The restricted revenues are segregated into individual funds to ensure that expenditures are made exclusively for the purpose designated.

The City of Mercer Island has seven Special Revenue Funds. They are the City Street Fund, the Criminal Justice Fund, the Beautification Fund, the I-90 Landscape Maintenance Fund, the Contingency Fund, the Municipal Arts Fund, and the Youth & Family Services Fund.

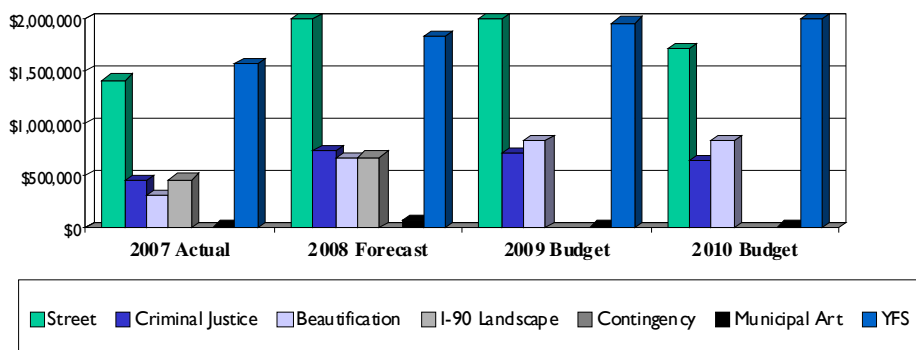


Recap by Fund

Revenue Summary by Fund



Expenditure Summary by Fund



City Street Fund - 104

The City Street Fund is a restricted fund that accounts for revenues and expenditures for street maintenance and construction. Major sources of revenue include Fuel Tax, Real Estate Excise Taxes, and Federal and State Grants. Expenditures for street maintenance, including seal coating, crack sealing, pavement marking, minor patching, and thin asphalt overlays.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 804,472	\$ 949,094	\$ 252,727
Real Estate Excise Tax	924,745	682,000	742,280	865,350
Fuel Tax - City Streets	529,959	545,000	563,000	575,000
General Govt / Grants / Fines	24,237	805,500	10,010	33,950
Interest	63,500	25,000	-	-
Interfund Transfers In	-	1,400,000	-	-
Total Budgeted Resources	\$ 1,542,441	\$ 4,261,972	\$ 2,264,384	\$ 1,727,027
Not Budgeted				
Beginning Fund Balance (Reserved)	3,133,395	2,440,454	1,491,359	1,238,632
TOTAL RESOURCES	\$ 4,675,836	\$ 6,702,426	\$ 3,755,743	\$ 2,965,659
USES				
Budgeted				
Residential Street Preservation	\$ 320,737	\$ 40,000	\$ -	\$ 1,080,000
Town Center Street Reconstruction	129,083	1,082,749	1,180,000	50,000
Arterial Street Improvements	476,933	2,503,293	475,000	145,000
Mercer Way's Roadside Shoulders	361,442	195,000	-	50,000
Pedestrian & Bicycle Facilities	39,417	264,750	250,000	35,000
Other Transportation Projects	63,790	176,180	349,384	367,027
Interfund Transfer	39,508	-	10,000	-
Total Budgeted Expenditures	\$ 1,430,910	\$ 4,261,972	\$ 2,264,384	\$ 1,727,027
Not Budgeted				
Ending Fund Balance	3,244,926	2,440,454	1,491,359	1,238,632
TOTAL USES	\$ 4,675,836	\$ 6,702,426	\$ 3,755,743	\$ 2,965,659

Recap by Fund

Criminal Justice Fund – 112

The Criminal Justice Fund was created in 1990 to account for new funding being provided through passage of Senate Bill 6913 for criminal justice needs. In September 1992, King County voters approved an additional 0.1% Sales Tax for criminal justice purposes. Funded programs include the Hire Ahead Program, the School Resource Officer, Domestic Violence prevention and support, and Police Special Operations.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 201,795	\$ 144,633	\$ 54,626
Washington State Sales Tax	542,596	520,000	520,000	540,800
State Shared Revenues	26,654	25,200	27,000	27,000
Intergovernmental - School Dist	16,700	16,700	17,700	17,700
Grants & Donations	1,405	-	1,500	1,500
Federal Equitable Share of Seizures	419,912	-	-	-
Total Budgeted Resources	\$ 1,007,266	\$ 763,695	\$ 710,833	\$ 641,626
Not Budgeted				
Beginning Fund Balance (Reserved)	296,483	648,722	527,385	472,759
TOTAL RESOURCES	\$ 1,303,749	\$ 1,412,417	\$ 1,238,218	\$ 1,114,385
USES				
Budgeted				
Administration	\$ 4,503	\$ 5,000	\$ 5,000	\$ 5,000
Police Support Officer	65,198	64,877	81,522	85,478
Computer Replacements	75,632	73,556	85,717	85,717
Regional Radio & Replacements	31,630	30,990	37,397	38,587
Special Operations/Bike Patrol	15,450	15,100	15,500	16,400
Hire Ahead	75,033	162,991	171,030	188,368
School Resource Officer	99,442	105,100	113,985	120,396
Police Training	43,552	46,990	64,800	67,680
Domestic Violence	10,000	10,000	10,000	10,000
Police Equipment	32,794	190,795	24,000	24,000
Interfund Transfer	-	35,000	101,882	-
Total Budgeted Expenditures	\$ 453,233	\$ 740,399	\$ 710,833	\$ 641,626
Not Budgeted				
Ending Fund Balance	850,517	672,018	527,385	472,759
TOTAL USES	\$ 1,303,749	\$ 1,412,417	\$ 1,238,218	\$ 1,114,385

Beautification Fund - 117

The Beautification Fund was created in 1980 by Council ordinance. Historically, expenditures of the Beautification Fund included the operation and maintenance of the medians and planters in the downtown, the holiday lighting program, support for the chamber of commerce, maintenance of I-90 corridor landscaping, and City support for operation of the Mary Wayte Pool. Since the creation of the Fund, a substantial sum has been spent on other beautification projects and the broad language of the City Code has been construed to permit a variety of undertakings.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 378,300	\$ -	\$ 18,371
Business and Occupation Tax	397,677	350,000	360,500	371,300
Permit Parking Program	3,905	2,000	3,900	2,000
Landscaping Services (WSDOT)	-	-	434,250	447,300
Interfund Transfer - General Fund	-	-	70,000	-
Interfund Transfers I90 Landscape	-	179,619	-	-
Total Budgeted Resources	\$ 401,582	\$ 909,919	\$ 868,650	\$ 838,971
Not Budgeted				
Beginning Fund Balance (Reserved)	494,698	212,284	461,003	472,749
TOTAL RESOURCES	\$ 896,280	\$ 1,122,203	\$ 1,329,653	\$ 1,311,720
USES				
Budgeted				
Chamber of Commerce	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
Town Center Beautification	95,097	127,000	168,000	170,000
Financial Services \ Parking Pgm	10,263	9,500	12,400	12,400
Mary Wayte Pool Operations	100,000	100,000	100,000	100,000
I-90 Landscape Maintenance	-	-	523,733	542,171
Town Center Plaza	40,936	332,000	20,000	-
Farmers Market Grant	-	16,300	-	-
Interfund Transfer - I-90 Maint Fund	45,000	62,000	-	-
Total Budgeted Expenditures	\$ 305,696	\$ 661,200	\$ 838,533	\$ 838,971
Not Budgeted				
Ending Fund Balance	590,584	461,003	491,120	472,749
TOTAL USES	\$ 896,280	\$ 1,122,203	\$ 1,329,653	\$ 1,311,720

Recap by Fund

I-90 Landscape Maintenance Fund - 125

The I-90 Landscape Maintenance Fund was established in 1995 to track revenues and expenditures associated with the maintenance of landscaping along the I-90 corridor. On November 1, 1996 the City of Mercer Island's level of maintenance responsibilities increased from 27 acres of landscape to 78 acres. Of those 78 acres, approximately 24 acres are City of Mercer Island properties. The remaining 54 acres are Department of Transportation right-of-way, but are maintained by the City of Mercer Island, as agreed to in a contract between the State of Washington and the City of Mercer Island. As the gap in the revenue received from the State and the cost of maintaining both the Department of Transportation and City owned acres continues to increase, the City has decided to move the I-90 maintenance program into the Beautification Fund. As a result, the I-90 Landscape Maintenance Fund will be closed at the end of 2008.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 199,007	\$ -	\$ -
Landscape Services	405,790	421,602	-	-
Interfund Transfer	45,000	62,000	-	-
Total Budgeted Resources	\$ 450,790	\$ 682,609	\$ -	\$ -
Not Budgeted				
Beginning Fund Balance (Reserved)	212,597	-	-	-
TOTAL RESOURCES	\$ 663,387	\$ 682,609	\$ -	\$ -
USES				
Budgeted				
Salaries and Benefits	\$ 128,658	\$ 130,880	\$ -	\$ -
Supplies	33,370	26,119	-	-
Contractual Services	171,284	184,570	-	-
Equipment Rental	13,290	14,200	-	-
Utilities	116,457	145,821	-	-
Other Services and Charges	1,321	1,400	-	-
Interfund Transfer to Beautification	0	179,619	-	-
Total Budgeted Expenditures	\$ 464,380	\$ 682,609	\$ -	\$ -
Not Budgeted				
Ending Fund Balance	199,007	-	-	-
TOTAL USES	\$ 663,387	\$ 682,609	\$ -	\$ -

Contingency Fund - 130

The Contingency Fund was created to set aside resources to provide for unanticipated expenditures of a non-recurring nature and to cover unexpected increases in service delivery costs. As a long-term goal, the Contingency Fund is to be funded at a target level of 10% of General Fund Expenditures. However, state law limits the accumulated balance of contingency funds to the equivalent of 37.5 cents per \$1,000 of assessed valuation of property within the city. The Contingency Fund's primary source of revenue is interest earnings based on the fund's cash balance. See the City's Investment Earnings policy in Section C (Budget Policies).

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interest	101,817	65,000	43,200	66,100
Total Budgeted Resources	\$ 101,817	\$ 65,000	\$ 43,200	\$ 66,100
Not Budgeted				
Beginning Fund Balance (Reserved)	2,010,712	2,112,529	2,177,529	2,220,729
TOTAL RESOURCES	\$ 2,112,529	\$ 2,177,529	\$ 2,220,729	\$ 2,286,829
USES				
Budgeted				
Interfund Transfers - General Fund	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ -	\$ -	\$ -	\$ -
Not Budgeted				
Ending Fund Balance	2,112,529	2,177,529	2,220,729	2,286,829
TOTAL USES	\$ 2,112,529	\$ 2,177,529	\$ 2,220,729	\$ 2,286,829

Recap by Fund

Municipal Arts Fund - 140

The Municipal Arts Fund accounts for revenues contributed and disbursements appropriated for the City's municipal art program. The main source of revenue is the one percent for the arts charged to major capital construction and improvement projects. The funds are used for art in public places and the maintenance of existing works of art.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
One Percent for Arts	21,062	109,000	53,350	19,110
Total Budgeted Resources	\$ 21,062	\$ 109,000	\$ 53,350	\$ 19,110
Not Budgeted				
Beginning Fund Balance (Reserved)	109,687	124,983	168,983	217,133
TOTAL RESOURCES	\$ 130,749	\$ 233,983	\$ 222,333	\$ 236,243
USES				
Budgeted				
Public Art Maintenance	\$ 5,766	\$ 5,000	\$ 5,200	\$ 5,400
Capital Purchases of Art	-	60,000	-	-
Total Budgeted Expenditures	\$ 5,766	\$ 65,000	\$ 5,200	\$ 5,400
Not Budgeted				
Ending Fund Balance	124,983	168,983	217,133	230,843
TOTAL USES	\$ 130,749	\$ 233,983	\$ 222,333	\$ 236,243

Youth & Family Services Fund – 160

The Youth and Family Services Fund was created to account for all revenues, including donations, and expenditures directly related to the Youth and Family Services (YFS) programs. These programs include the VOICE Program, Thrift Shop operations, Family Counseling, Emergency Assistance, Job-line, and the School Counselors. YFS is largely supported by donation revenues, grant revenues, fundraising efforts, and Thrift Shop sales.

Description	2007	2008	2009	2010
	Actual	Forecast	Budget	Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 151,965	\$ 143,989	\$ 174,043
KC Grant Revenue	58,812	38,978	26,879	14,879
School Counselor Program Support	173,664	183,829	186,620	195,951
Thrift Shop	658,160	653,630	700,000	735,000
Program Fees & Donations	115,218	123,290	176,425	183,925
CTC Grant Funding	-	83,059	73,087	73,653
MIYFS Foundation Support	141,740	129,240	193,900	195,770
Interfund Transfer - YFS Endowment	15,000	10,000	8,000	10,000
Interfund Transfer - General Fund	465,000	465,000	465,000	465,000
Total Budgeted Resources	\$ 1,627,594	\$ 1,838,991	\$ 1,973,900	\$ 2,048,221
Not Budgeted				
Beginning Fund Balance (Reserved)	583,434	491,383	347,394	173,351
TOTAL RESOURCES	\$ 2,211,028	\$ 2,330,374	\$ 2,321,294	\$ 2,221,572
USES				
Budgeted				
YFS Administration	\$ 432,873	\$ 496,330	\$ 477,791	\$ 494,164
Thrift Shop	259,339	282,824	306,896	317,226
Diversion	18,209	18,865	16,268	17,071
School Counselor Program	391,376	432,067	462,755	485,382
Senior Outreach	69,652	74,549	80,230	84,183
VOICE Program	99,888	107,040	115,465	118,565
Jobline	34,907	38,580	39,477	41,300
Family Counseling & Assistance	214,522	250,817	251,452	263,215
Communities That Care	36,775	83,059	162,566	169,115
Interfund Transfers - CIP	10,139	54,860	61,000	58,000
Total Budgeted Expenditures	\$ 1,567,680	\$ 1,838,991	\$ 1,973,900	\$ 2,048,221
Not Budgeted				
Ending Fund Balance	643,348	491,383	347,394	173,351
TOTAL USES	\$ 2,211,028	\$ 2,330,374	\$ 2,321,294	\$ 2,221,572

Recap by Fund

DEBT SERVICE FUNDS

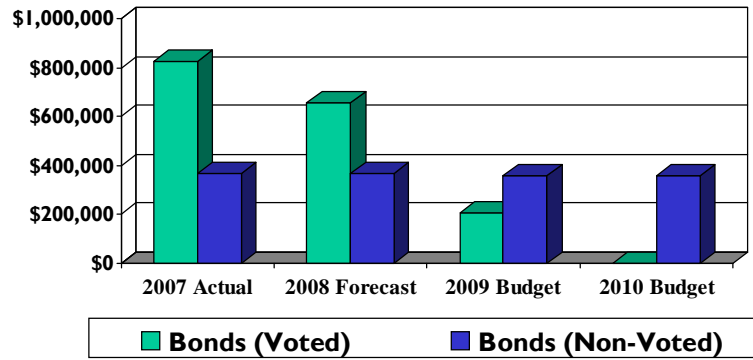
Debt Service Funds account for the accumulation of resources for the payment of principal and interest on general obligation bonds. General obligation bonds are those for which the full faith and credit of the City are pledged. They are payable from property taxes. The dollar amount of outstanding bond debt is shown in Section D (Budget Summary).

The City of Mercer Island has two Debt Service Funds: the Bond Redemption Fund – Voted, and the Bond Redemption Fund – Non-Voted.

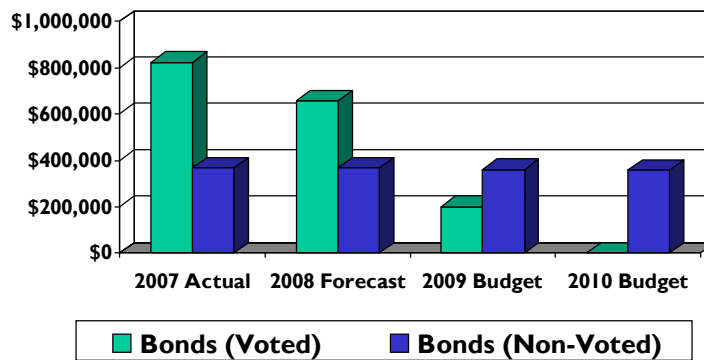


Recap by Fund

Revenue Summary by Fund



Expenditure Summary by Fund



Bond Redemption Fund - Voted - 208

This Bond Redemption Fund is a restricted fund that accounts for revenues and expenditures dedicated to debt service for those voted general obligation bonds that are repaid with excess property tax levies. Bond issues accounted for in this fund include the 1988 Gallagher Hill Bonds and the 1990 Library Bonds, which were both refunded in 1996 and which will be repaid in 2009. The Mercer Island Development Authority Lease (MIDA) payments accounted for in this fund will be completely paid off in 2008. See Debt Financing policy in Section C (Budget Policies) and the “Schedule of Long Term Debt” in Section D (Budget Summary) for bond maturities and interest rates.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ 154,413	\$ 12,287	\$ -	\$ -
Property Tax	-	-	-	-
Property Tax - Lid Lift	462,932	437,600	-	-
King County Library Payment	206,576	206,576	206,576	-
Interfund Transfers	-	-	-	-
Interest	-	-	-	-
Total Budgeted Resources	\$ 823,922	\$ 656,463	\$ 206,576	\$ -
Not Budgeted				
Beginning Fund Balance (Reserved)	42,171	29,884	29,884	36,580
TOTAL RESOURCES	\$ 866,093	\$ 686,347	\$ 236,460	\$ 36,580
USES				
Budgeted				
Principal - Voted				
1996 Refunding Bonds	\$ 325,000	\$ 180,000	\$ 190,000	\$ -
Interest - Voted				
1996 Refunding Bonds	35,310	19,060	9,880	-
Lease Payments - MIDA				
1996 MIDA Refunding Principal	420,000	435,000	-	-
1996 MIDA Refunding Interest	43,612	22,403	-	-
Total Budgeted Expenditures	\$ 823,922	\$ 656,463	\$ 199,880	\$ -
Not Budgeted				
Ending Fund Balance	42,171	29,884	36,580	36,580
TOTAL USES	\$ 866,093	\$ 686,347	\$ 236,460	\$ 36,580

Recap by Fund

Bond Redemption Fund – Non-Voted - 239

This Bond Redemption Fund is a restricted fund that accounts for revenues and expenditures dedicated to debt service for non-voted bonds. In 2003 the City issued new non voted bonds for the purchase the property known as Mercer View. This property is the site of the City’s Community Center at Mercer View. In 2004 the City issued new non-voted bonds as part of the overall funding plan to construct a new Community Center building on the Mercer View property. Both of these bond issues will be repaid by a fund transfer from the Capital Improvement Fund of REET-I revenues.

See Debt Financing policy in Section C (Budget Policies) and the “Schedule of Long Term Debt” in Section D (Budget Summary) for bond maturities and interest rates.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In	367,333	366,496	359,821	357,651
Total Budgeted Resources	\$ 367,333	\$ 366,496	\$ 359,821	\$ 357,651
Not Budgeted				
Beginning Fund Balance (Reserved)	4,474	4,474	4,474	4,474
TOTAL RESOURCES	\$ 371,807	\$ 370,970	\$ 364,295	\$ 362,125
USES				
Budgeted				
Principal - Non-Voted				
2003 Mercer View Property	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
2004 CCMV Construction	80,000	85,000	85,000	90,000
Interest - Non-Voted				
2003 Mercer View Property	53,023	49,186	45,061	40,441
2004 CCMV Construction	69,310	67,310	64,760	62,210
Total Budgeted Expenditures	\$ 367,333	\$ 366,496	\$ 359,821	\$ 357,651
Not Budgeted				
Ending Fund Balance	4,474	4,474	4,474	4,474
TOTAL USES	\$ 371,807	\$ 370,970	\$ 364,295	\$ 362,125

CAPITAL PROJECT FUNDS

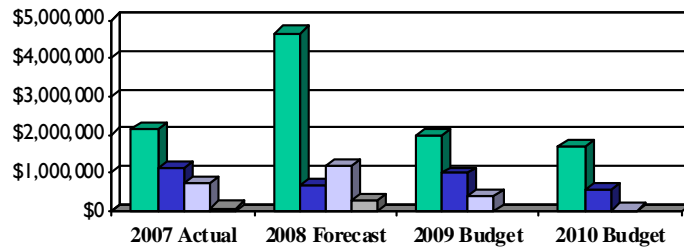
Capital Project Funds account for financial resources to be used for the acquisition or construction of capital facilities other than those financed by enterprise or internal service funds.

The City of Mercer Island has four active Capital Project Funds. The Capital Improvement Fund and the Technology & Equipment Fund account for the City's ongoing investment in parks, buildings, technology, and equipment. The Capital Reserve Fund was created by the City Council to set aside funds for future large-scale capital projects. The Community Center Construction Fund was created to account for the costs associated with the construction of a new Community Center at Mercer View.

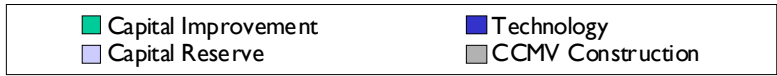
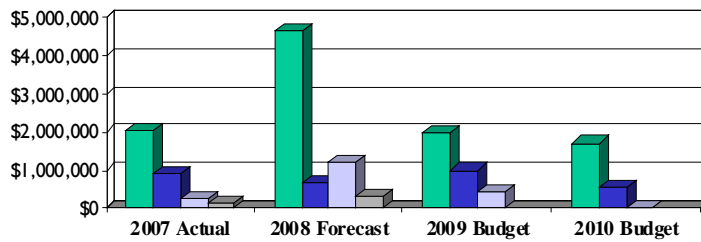


Recap by Fund

Revenue Summary by Fund



Expenditure Summary by Fund



Capital Improvement Fund - 343

The Capital Improvement Fund is used to account for the City's general government capital projects. The Real Estate Excise Tax – 1st quarter cent (REET-1) and 2nd quarter cent (REET-2) – are the main revenue sources for capital reinvestment and new capital facilities projects. Expenditures in this fund are for acquisition or replacement of the City's capital assets. Projects which have a restricted funding source (bond issue or gas tax for streets) or which are associated with an enterprise activity are accounted for in a separate fund. The expenditures planned for 2009 and 2010 are described in further detail in the Section H (Capital Improvement Program).

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 2,173,617	\$ -	\$ 459,412
Property Tax	100,350	177,559	324,500	214,500
Real Estate Excise Tax	2,005,529	1,475,320	742,280	865,350
General Govt / Grants / Fines	15,479	358,761	51,892	65,472
Interfund Transfer - Various	30,546	475,807	857,676	110,250
Total Budgeted Resources	\$ 2,151,904	\$ 4,661,064	\$ 1,976,348	\$ 1,714,984
Not Budgeted				
Beginning Fund Balance (Reserved)	2,982,189	928,145	928,145	474,933
TOTAL RESOURCES	\$ 5,134,093	\$ 5,589,209	\$ 2,904,493	\$ 2,189,917
USES				
Budgeted				
Capital Facilities Buildings	\$ -	\$ -	\$ 25,000	\$ 50,000
Capital Facilities Parks	689,171	397,134	255,000	122,500
Capital Facilities Open Space	243,282	446,635	431,000	444,000
Capital Replacement Buildings	290,800	517,720	471,000	420,000
Capital Replacement Parks	294,634	314,930	270,000	155,000
Capital Repl Luther Burbank Park	129,375	1,455,645	-	-
CIP Project Management & OH	17,736	11,000	158,327	165,833
Debt Service CCMV	367,333	368,000	359,821	357,651
Interfund Transfer - Street	-	1,150,000	-	-
Total Budgeted Expenditures	\$ 2,032,331	\$ 4,661,064	\$ 1,970,148	\$ 1,714,984
Not Budgeted				
Ending Fund Balance	3,101,762	928,145	934,345	474,933
TOTAL USES	\$ 5,134,093	\$ 5,589,209	\$ 2,904,493	\$ 2,189,917

Recap by Fund

Technology & Equipment Fund - 345

The Technology & Equipment Fund is used to account for the City's continued investment in technology and new equipment purchases. An inter-fund transfer from the General Fund is the main revenue source for this fund. Other funds may contribute resources for specific projects when deemed appropriate. Expenditures in this fund are for acquisition of technology, new equipment, and building furnishings.

Description	2007	2008	2009	2010
	Actual	Forecast	Budget	Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 282,893	\$ 620,503	\$ 288,315
Contributions / Grants / Misc	-	-	-	30,000
Interfund Transfers	1,131,170	376,830	371,882	250,000
Total Budgeted Resources	\$ 1,131,170	\$ 659,723	\$ 992,385	\$ 568,315
Not Budgeted				
Beginning Fund Balance (Reserved)	1,616,875	1,541,168	920,665	632,350
TOTAL RESOURCES	\$ 2,748,045	\$ 2,200,891	\$ 1,913,050	\$ 1,200,665
USES				
Budgeted				
Technology Improvements	\$ 526,544	\$ 292,993	\$ 401,000	\$ 228,000
Fire Equipment	299,128	68,000	35,000	35,000
Emergency Preparedness	20,177	24,825	121,000	17,000
NORCOM Startup Costs	23,058	226,940	186,230	46,170
Other Small Technology & Equip	55,077	46,965	50,000	50,000
Interfund Transfers CIP	-	-	113,808	-
Interfund Transfers NORCOM	-	-	85,347	192,145
Total Budgeted Expenditures	\$ 923,984	\$ 659,723	\$ 992,385	\$ 568,315
Not Budgeted				
Ending Fund Balance	1,824,061	1,541,168	920,665	632,350
TOTAL USES	\$ 2,748,045	\$ 2,200,891	\$ 1,913,050	\$ 1,200,665

Capital Reserve Fund – 350

The Capital Reserve Fund was created by the City Council in an effort to set aside funds for future large-scale capital facility improvements. The primary sources of funding are interest earnings and the General Fund year-end surplus transfer.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 1,083,452	\$ 408,868	\$ 35,000
Interest	583,289	100,000	-	-
Interfund Transfer	150,000	-	-	-
Total Budgeted Resources	\$ 733,289	\$ 1,183,452	\$ 408,868	\$ 35,000
Not Budgeted				
Beginning Fund Balance (Reserved)	1,093,163	500,000	71,452	36,452
TOTAL RESOURCES	\$ 1,826,452	\$ 1,683,452	\$ 480,320	\$ 71,452
USES				
Budgeted				
I-90 Lobbyist	\$ -	\$ 77,000	\$ 35,000	\$ 35,000
Boys & Girls Club	-	1,000,000	-	-
Interfund Transfer	243,000	126,132	373,868	-
Total Budgeted Expenditures	\$ 243,000	\$ 1,203,132	\$ 408,868	\$ 35,000
Not Budgeted				
Ending Fund Balance	1,583,452	480,320	71,452	36,452
TOTAL USES	\$ 1,826,452	\$ 1,683,452	\$ 480,320	\$ 71,452

Recap by Fund

Community Center Building Construction Fund – 355

The Community Center Building Construction Fund was created in 2003 to account for the design and construction of a new Community Center at Mercer View. During the 2003-2004 biennium, the City Council worked to scale back and modify the design of the Community Center building, reducing the project's budget from a \$13.1 million maximum budget set in July 2003 to the \$12.4 million project budget approved in August 2004. On the funding side, the Council and City staff made decisions to reserve unanticipated General Fund and REET revenues to minimize the debt financing required for the project. In August 2004, the Council awarded the construction project and approved the financing plan for the project. Construction of the new Community Center was substantially complete at the end of 2005, and the Center opened for operations in December 2005. The final project close-out is scheduled for the end of 2008.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ 105,974	\$ 307,272	\$ -	\$ -
Interest	-	-	-	-
Interfund Transfer - CIP	-	-	-	-
Total Budgeted Resources	\$ 105,974	\$ 307,272	\$ -	\$ -
Not Budgeted				
Beginning Fund Balance (Reserved)	307,272	-	-	-
TOTAL RESOURCES	\$ 413,246	\$ 307,272	\$ -	\$ -
USES				
Budgeted				
Community Center	\$ 105,974	\$ 112,587	\$ -	\$ -
CCMV Emergency Generator	-	49,460	-	-
Interfund Transfer - Capital Improve	-	145,225	-	-
Total Budgeted Expenditures	\$ 105,974	\$ 307,272	\$ -	\$ -
Not Budgeted				
Ending Fund Balance	307,272	-	-	-
TOTAL USES	\$ 413,246	\$ 307,272	\$ -	\$ -

ENTERPRISE FUNDS

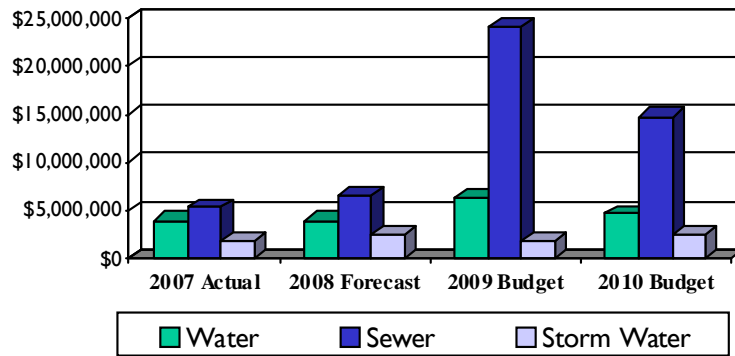
Enterprise Funds account for government activities that are financed and operated in a manner similar to private business. Costs of providing services to the community are primarily financed by user fees.

The City of Mercer Island has three Enterprise Funds: the Water Fund, Sewer Fund, and the Storm Water Fund.

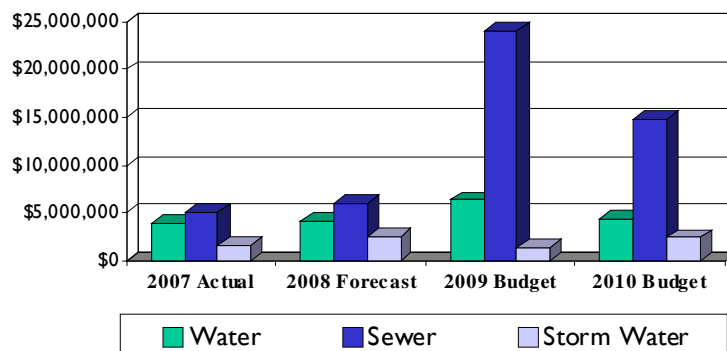


Recap by Fund

Revenue Summary by Fund



Expense Summary by Fund



Water Fund - 402

The Water Fund accounts for all operations related to providing water services to City residents. All activities (i.e. administration, financing, debt service, billing and collection) necessary for the operation, maintenance, and capital reinvestment in the Water Utility are accounted for in this fund. See Section F (Utility Funds Summary) for a detailed discussion of the Water Fund.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ 153,072	\$ 497,923	\$ 548,429	\$ -
Sales to Customers	3,244,145	3,100,000	3,871,560	4,258,710
Conservation Surcharge	37,219	30,000	30,000	30,000
Meter Insatall & Connection Fees	430,831	305,000	281,300	282,613
Other / Sale of Real Property	1,667	-	1,500,000	-
Interest Earnings	72,780	40,000	20,000	25,000
Total Budgeted Resources	\$ 3,939,714	\$ 3,972,923	\$ 6,251,289	\$ 4,596,323
Not Budgeted				
Beginning Fund Balance (Reserved)	1,458,817	960,894	412,465	412,465
TOTAL RESOURCES	\$ 5,398,531	\$ 4,933,817	\$ 6,663,754	\$ 5,008,788
USES				
Budgeted				
Salaries and Benefits	\$ 780,702	\$ 779,583	\$ 846,575	\$ 885,341
Supplies	204,083	219,600	214,875	214,300
Water Purchased for Resale	1,522,431	1,470,000	1,786,000	1,805,000
Contractual Services	68,240	107,000	144,990	114,890
Equipment Rental	122,876	118,150	114,331	114,331
Insurance & Utilities	75,272	94,000	95,200	100,400
Utility Taxes	174,112	175,500	195,000	197,000
City Administration	225,000	235,500	250,000	265,000
Other Services and Charges	99,311	99,451	84,530	88,630
Capital Expenditures	660,829	630,999	2,496,454	529,058
Interfund Transfer - CIP	6,859	43,140	23,334	17,750
Total Budgeted Expenditures	\$ 3,939,714	\$ 3,972,923	\$ 6,251,289	\$ 4,331,700
Not Budgeted				
Ending Fund Balance	1,458,817	960,894	412,465	677,088
TOTAL USES	\$ 5,398,531	\$ 4,933,817	\$ 6,663,754	\$ 5,008,788

Recap by Fund

Sewer Fund - 426

The Sewer Fund accounts for all operations related to providing wastewater services to City residents. All activities (i.e. administration, financing, debt service, billing and collection) necessary for the operation, maintenance, and capital reinvestment in the Sewer Utility are accounted for in this fund. See Section F (Utility Funds Summary) for a detailed discussion of the Sewer Fund.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ -	\$ 7,245,149	\$ 411,030
Sales to Customers	4,926,588	5,240,000	5,843,707	6,292,431
Connection Fees	10,131	10,000	10,000	10,000
Grant Proceeds	-	-	477,000	-
Proceeds of Debt Issuance	-	-	10,306,735	8,034,000
Interest Earnings	358,728	190,000	147,572	26,031
Interfund Transfer - CIP	1,667	1,000,000	-	-
Total Budgeted Resources	\$ 5,297,114	\$ 6,440,000	\$ 24,030,163	\$ 14,773,492
Not Budgeted				
Beginning Fund Balance (Reserved)	7,150,358	7,378,662	636,772	225,742
TOTAL RESOURCES	\$ 12,447,472	\$ 13,818,662	\$ 24,666,935	\$ 14,999,234
USES				
Budgeted				
Salaries and Benefits	\$ 509,488	\$ 556,470	\$ 659,972	\$ 693,037
Supplies	34,273	34,600	49,375	48,600
Metro Disposal Charges	2,827,506	2,890,000	3,298,500	3,315,000
Contractual Services	179,455	152,000	165,290	142,090
Equipment Rental	42,261	40,066	69,148	69,148
Insurance & Utilities	82,447	92,500	97,200	102,400
Utility Taxes	78,573	86,503	91,500	92,500
City Administration	225,000	235,500	250,000	265,000
Other Services and Charges	81,923	85,650	90,980	95,180
Debt Service	413,020	410,933	1,297,889	1,349,704
Capital Sewer Lake Line Project	496,744	573,735	17,310,000	8,034,000
Capital Expenditures	55,304	735,644	626,976	549,083
Interfund Transfer - CIP	42,817	43,140	23,333	17,750
Total Budgeted Expenditures	\$ 5,068,810	\$ 5,936,741	\$ 24,030,163	\$ 14,773,492
Not Budgeted				
Ending Fund Balance	7,378,662	7,881,921	636,772	225,742
TOTAL USES	\$ 12,447,472	\$ 13,818,662	\$ 24,666,935	\$ 14,999,234

Recap by Fund

Storm Water Fund - 432

The Storm Water Fund accounts for all operations related to providing storm water services to City residents. All activities (i.e. administration, financing, debt service, billing and collection) necessary for the operation, maintenance, and capital reinvestment in the Storm Water Utility are accounted for in this fund. See Section F (Utility Funds Summary) for a detailed discussion of the Storm Water Fund.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 882,858	\$ -	\$ 502,419
Sales to Customers	1,453,809	1,453,664	1,533,616	1,663,973
Permitting Fee-in-lieu	220,129	80,000	80,000	80,000
King County Flood Control District	-	-	194,479	100,000
Grant	-	75,000	-	-
Interest Earnings	109,589	15,500	20,000	20,000
Interfund Transfer - Various	72,132	-	-	-
Total Budgeted Resources	\$ 1,855,659	\$ 2,507,022	\$ 1,828,095	\$ 2,366,392
Not Budgeted				
Beginning Fund Balance (Reserved)	1,924,242	1,403,578	1,403,578	1,302,518
TOTAL RESOURCES	\$ 3,779,901	\$ 3,910,600	\$ 3,231,673	\$ 3,668,910
USES				
Budgeted				
Salaries and Benefits	\$ 338,240	\$ 410,713	\$ 411,685	\$ 430,644
Supplies	24,042	37,000	22,975	22,200
Contractual Services	204,856	223,000	232,690	237,490
Equipment Rental	54,572	51,205	61,982	61,982
Insurance	40,000	40,000	50,000	55,000
City Administration	50,000	52,400	55,600	59,000
Other Services and Charges	177,375	80,150	79,330	84,280
Capital Expenditures	597,522	1,569,414	489,141	1,398,046
Interfund Transfer - CIP	6,859	43,140	23,333	17,750
Total Budgeted Expenditures	\$ 1,493,466	\$ 2,507,022	\$ 1,426,736	\$ 2,366,392
Not Budgeted				
Ending Fund Balance	2,286,436	1,403,578	1,804,937	1,302,518
TOTAL USES	\$ 3,779,901	\$ 3,910,600	\$ 3,231,673	\$ 3,668,910

Recap by Fund

INTERNAL SERVICE FUNDS

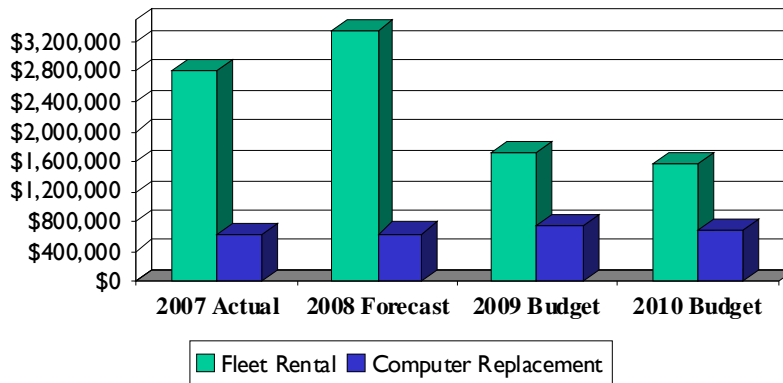
Internal Service Funds account for the financing, on a cost-reimbursement basis, of goods and services provided by one department of the City to another department.

The City of Mercer Island has two Internal Service Funds: the Equipment Rental Fund and the Computer Replacement Fund.

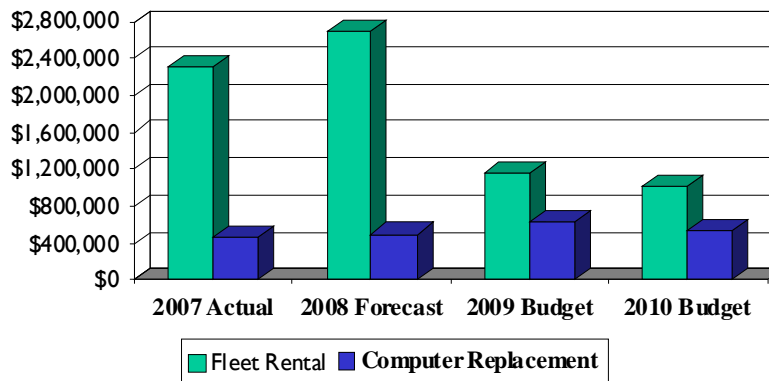


Recap by Fund

Revenue Summary by Fund



Expense Summary by Fund



Equipment Rental Fund - 503

The Equipment Rental Fund accounts for the cost of maintaining all City owned vehicles and heavy equipment used by City staff. All costs are included in establishing the operating and replacement rates charged to each user department. A vehicle replacement reserve within the fund accumulates the resources needed to replace a vehicle when its useful life has been reached. Vehicles scheduled for replacement are described in section H (Capital Improvement Program).

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 1,938,770	\$ 385,000	\$ 254,000
Property Taxes	-	146,976	148,446	149,930
Charges for Services - Vehicles	922,396	860,927	994,350	994,350
Radio Replacement Contributions	29,367	29,367	36,844	36,844
Insurance Proceeds	183,655	55,000	42,000	42,000
Sale of Assets	70,320	35,204	55,000	34,160
Interest Earnings	29,237	48,874	43,554	50,070
Fire Fleet Lease Proceeds	1,287,008	-	-	-
Interfund Transfer	277,000	222,150	-	-
Total Budgeted Resources	\$ 2,798,983	\$ 3,337,268	\$ 1,705,194	\$ 1,561,354
Not Budgeted				
Beginning Fund Balance (Reserved)	2,946,642	1,501,408	1,755,896	2,049,537
TOTAL RESOURCES	\$ 5,745,624	\$ 4,838,676	\$ 3,461,090	\$ 3,610,891
USES				
Budgeted				
Fleet Services	\$ 433,177	\$ 440,715	\$ 491,808	\$ 510,777
Fuel Cleanup	325,220	107,550	70,000	70,000
Fire Fleet Purchases	513,724	1,033,284	-	-
Lease Payments-Fire Fleet	-	165,745	165,745	165,744
Fleet Biodiesel Conversion	-	45,000	45,000	-
Vehicle Replacements	1,033,325	905,486	385,000	254,000
Total Budgeted Expenditures	\$ 2,305,446	\$ 2,697,780	\$ 1,157,553	\$ 1,000,521
Not Budgeted				
Ending Fund Balance	3,440,178	2,140,896	2,303,537	2,610,370
TOTAL USES	\$ 5,745,624	\$ 4,838,676	\$ 3,461,090	\$ 3,610,891

Recap by Fund

Computer Equipment Fund - 520

The Computer Equipment Fund was created to protect the City's current and future investment in computer equipment. This fund operates in a manner similar to the Equipment Rental Fund. It funds scheduled computer equipment replacements, equipment maintenance, and network administration through user charges. The fund is re-capitalized as various departments "rent" the equipment owned by this fund. Each department is assessed a charge to cover the maintenance and replacement costs associated with the computers and printers located in the department. A computer replacement reserve within the fund accumulates the resources needed to replace a computer when its useful life has been reached.

Description	2007	2008	2009	2010
	Actual	Forecast	Budget	Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ 135,150	124,850	\$ 155,000	\$ 102,000
Computer Replacement Contributions	424,502	439,927	509,442	516,417
Interfund Transfers	70,000	70,000	70,521	73,986
Total Budgeted Resources	\$ 629,652	\$ 634,777	\$ 734,963	\$ 692,403
Not Budgeted				
Beginning Fund Balance (Reserved)	34,521	70,157	45,052	35,750
TOTAL RESOURCES	\$ 664,173	\$ 704,934	\$ 780,015	\$ 728,153
USES				
Budgeted				
Network Administration	\$ 334,016	\$ 380,032	\$ 429,265	\$ 445,575
Capital Replacement - Computers	135,150	124,850	213,000	102,000
Total Budgeted Expenditures	\$ 469,166	\$ 504,882	\$ 642,265	\$ 547,575
Not Budgeted				
Ending Fund Balance	195,007	200,052	137,750	180,578
TOTAL USES	\$ 664,173	\$ 704,934	\$ 780,015	\$ 728,153

TRUST FUNDS

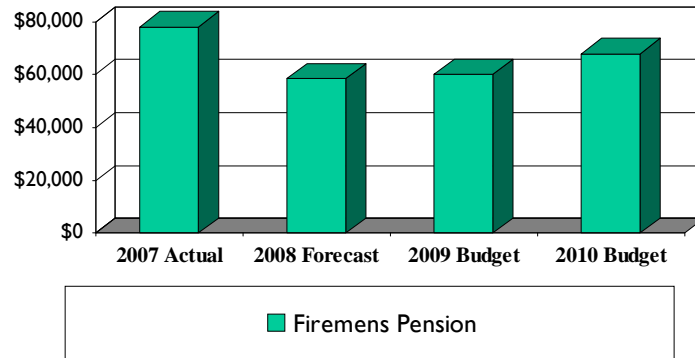
Trust Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments.

The City of Mercer Island has one Trust Fund, the Firemen's Pension Fund.

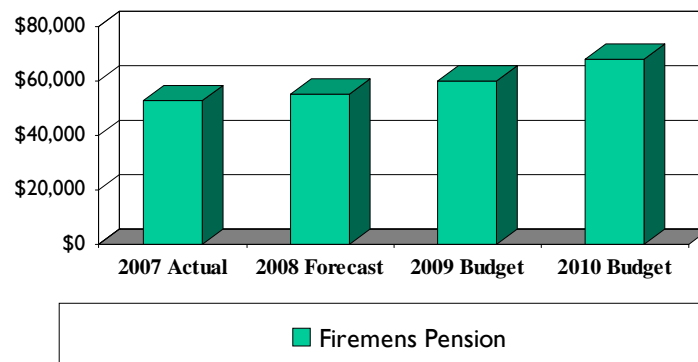


Recap by Fund

Revenue Summary by Fund



Expenditure Summary by Fund



Fireman's Pension Fund - 606

The Firemen's Pension Fund accounts for pension benefits available to all firefighters hired on or before March 1, 1970. On that date the Washington Law Enforcement Officers' and Firefighters' System (the LEOFF Retirement Plan) was established. Each city maintaining a Firemen's Pension Fund retained responsibility for all benefits payable to members (or their survivors) who retired prior to March 1, 1970, as well as a portion of the benefits payable to members who were active as of that date. Cities with a Firemen's Pension Fund receive state-shared fire insurance premium taxes. The liability represented by the pension members may start to be realized in the next few years, as these members reach retirement age, and will continue into the foreseeable future.

Description	2007 Actual	2008 Forecast	2009 Budget	2010 Budget
RESOURCES				
Budgeted				
Beginning Fund Balance	\$ -	\$ 24,001	\$ 13,300	\$ 9,300
Insurance Premium Tax	23,272	24,199	24,000	24,000
Interest	54,762	34,300	22,700	34,700
Total Budgeted Resources	\$ 78,034	\$ 82,500	\$ 60,000	\$ 68,000
Not Budgeted				
Beginning Fund Balance (Reserved)	1,089,941	1,091,206	1,077,906	1,068,606
TOTAL RESOURCES	\$ 1,167,975	\$ 1,173,706	\$ 1,137,906	\$ 1,136,606
USES				
Budgeted				
Retirement Benefits	\$ 52,768	\$ 82,500	\$ 60,000	\$ 68,000
Total Budgeted Expenditures	\$ 52,768	\$ 82,500	\$ 60,000	\$ 68,000
Not Budgeted				
Ending Fund Balance	1,115,207	1,091,206	1,077,906	1,068,606
TOTAL USES	\$ 1,167,975	\$ 1,173,706	\$ 1,137,906	\$ 1,136,606

Recap by Fund

SUMMARY INFORMATION



Recap by Fund

**Comparative Actual and Budgeted Revenues
Summary for All Funds 2007 – 2010**

FUND NO	DESCRIPTION	2007 ACTUAL	2008 FORECAST	2009 BUDGET	2010 BUDGET
001	GENERAL FUND	\$ 24,361,562	\$ 24,789,158	\$ 23,443,125	\$ 24,691,402
037	SELF INSURANCE FUND	27,242	10,000	10,000	10,000
061	YS ENDOWMENT FUND	15,574	10,000	8,000	10,000
	SUBTOTAL GENERAL PURPOSE	\$ 24,404,377	\$ 24,809,158	\$ 23,461,125	\$ 24,711,402
104	STREET FUND	\$ 1,542,441	\$ 4,261,972	\$ 2,264,384	\$ 1,727,027
112	CRIMINAL JUSTICE FUND	1,007,266	763,695	710,833	641,626
117	BEAUTIFICATION FUND	401,582	909,919	868,650	838,971
125	I-90 LANDSCAPE FUND	450,790	682,609	-	-
130	CONTINGENCY FUND	101,817	65,000	43,200	66,100
140	MUNICIPAL ARTS FUND	21,062	109,000	53,350	19,110
160	YOUTH & FAMILY SERVICES FUND	1,627,594	1,838,991	1,973,900	2,048,221
	SUBTOTAL SPECIAL REVENUE	\$ 5,152,552	\$ 8,631,186	\$ 5,914,317	\$ 5,341,055
208	BOND REDEMPTION (VOTED)	\$ 823,922	\$ 656,463	\$ 206,576	\$ -
239	BOND REDEMPTION (NON VOTED)	367,333	366,496	359,821	357,651
	SUBTOTAL DEBT SERVICE	\$ 1,191,255	\$ 1,022,959	\$ 566,397	\$ 357,651
343	CAPITAL IMPROVEMENT FUND	\$ 2,151,904	\$ 4,661,064	\$ 1,976,348	\$ 1,714,984
345	TECHNOLOGY & EQUIPMENT FUND	1,131,170	659,723	992,385	568,315
350	CAPITAL RESERVE FUND	733,289	1,183,452	408,868	35,000
355	CCMV CONSTRUCTION FUND	105,974	307,272	-	-
	SUBTOTAL CAPITAL PROJECT	\$ 4,122,337	\$ 6,811,511	\$ 3,377,601	\$ 2,318,299
402	WATER FUND	\$ 3,939,714	\$ 3,972,923	\$ 6,251,289	\$ 4,596,323
426	SEWER FUND	5,297,114	6,440,000	24,030,163	14,773,492
432	STORM DRAIN FUND	1,855,659	2,507,022	1,828,095	2,366,392
	SUBTOTAL ENTERPRISE	\$ 11,092,487	\$ 12,919,945	\$ 32,109,547	\$ 21,736,207
503	EQUIPMENT RENTAL FUND	\$ 2,798,983	\$ 3,337,268	\$ 1,705,194	\$ 1,561,354
520	COMPUTER EQUIPMENT FUND	629,652	634,777	734,963	692,403
	SUBTOTAL INTERNAL SERVICE	\$ 3,428,635	\$ 3,972,045	\$ 2,440,157	\$ 2,253,757
606	FIREMEN'S PENSION FUND	\$ 78,034	\$ 82,500	\$ 60,000	\$ 68,000
	SUBTOTAL TRUST	\$ 78,034	\$ 82,500	\$ 60,000	\$ 68,000
	TOTAL REVENUES	\$ 49,469,677	\$ 58,249,304	\$ 67,929,144	\$ 56,786,371

Recap by Fund

Comparative Actual and Budgeted Expenditures Summary for All Funds 2007 – 2010

FUND NO	DESCRIPTION	2007 ACTUAL	2008 FORECAST	2009 BUDGET	2010 BUDGET
001	GENERAL FUND	\$ 21,737,076	\$ 23,976,945	\$ 23,443,125	\$ 24,691,402
037	SELF INSURANCE FUND	16,707	10,000	10,000	10,000
061	YS ENDOWMENT FUND	15,000	10,000	8,000	10,000
	SUBTOTAL GENERAL PURPOSE	\$ 21,768,783	\$ 23,996,945	\$ 23,461,125	\$ 24,711,402
104	STREET FUND	\$ 1,430,910	\$ 4,261,972	\$ 2,264,384	\$ 1,727,027
112	CRIMINAL JUSTICE FUND	453,233	740,399	710,833	641,626
117	BEAUTIFICATION FUND	305,696	661,200	838,533	838,971
125	I-90 LANDSCAPE FUND	464,380	682,609	-	-
130	CONTINGENCY FUND	-	-	-	-
140	MUNICIPAL ARTS FUND	5,766	65,000	5,200	5,400
160	YOUTH & FAMILY SERVICES FUND	1,567,680	1,838,991	1,973,900	2,048,221
	SUBTOTAL SPECIAL REVENUE	\$ 4,227,665	\$ 8,250,171	\$ 5,792,850	\$ 5,261,245
208	BOND REDEMPTION (VOTED)	\$ 823,922	\$ 656,463	\$ 199,880	\$ -
239	BOND REDEMPTION (NON VOTED)	367,333	366,496	359,821	357,651
	SUBTOTAL DEBT SERVICE	\$ 1,191,255	\$ 1,022,959	\$ 559,701	\$ 357,651
343	CAPITAL IMPROVEMENT FUND	\$ 2,032,331	\$ 4,661,064	\$ 1,970,148	\$ 1,714,984
345	TECHNOLOGY & EQUIPMENT FUND	923,984	659,723	992,385	568,315
350	CAPITAL RESERVE FUND	243,000	1,203,132	408,868	35,000
355	CCMV CONSTRUCTION FUND	105,974	307,272	-	-
	SUBTOTAL CAPITAL PROJECT	\$ 3,305,289	\$ 6,831,191	\$ 3,371,401	\$ 2,318,299
402	WATER FUND	\$ 3,939,714	\$ 3,972,923	\$ 6,251,289	\$ 4,331,700
426	SEWER FUND	5,068,810	5,936,741	24,030,163	14,773,492
432	STORM DRAIN FUND	1,493,466	2,507,022	1,426,736	2,366,392
	SUBTOTAL ENTERPRISE	\$ 10,501,990	\$ 12,416,686	\$ 31,708,188	\$ 21,471,584
503	EQUIPMENT RENTAL FUND	\$ 2,305,446	\$ 2,697,780	\$ 1,157,553	\$ 1,000,521
520	COMPUTER EQUIPMENT FUND	469,166	504,882	642,265	547,575
	SUBTOTAL INTERNAL SERVICE	\$ 2,774,612	\$ 3,202,662	\$ 1,799,818	\$ 1,548,096
606	FIREMEN'S PENSION FUND	\$ 52,768	\$ 82,500	\$ 60,000	\$ 68,000
	SUBTOTAL TRUST	\$ 52,768	\$ 82,500	\$ 60,000	\$ 68,000
	TOTAL EXPENDITURES	\$ 43,822,362	\$ 55,803,114	\$ 66,753,083	\$ 55,736,277