

ATTACHMENT 2.

Attachment to Staff Report prepared
For Town Council Meeting of February 19, 2008

TOWN OF YOUNTVILLE

MID-FISCAL YEAR BUDGET ADJUSTMENT

FISCAL YEAR 2007-08

All Funds and Departments
Line-Item Adjustments to Revenues, Expenditures & Transfers

SUMMARY OF NET CHANGES TO FUND BALANCE
 Fiscal Year 2007-08 Mid-Year Budget Adjustments

ALL FUNDS

Fund	Fund Name	Net Changes in Appropriation				Fund Balance
		Revenues	Expenses	Transfers-in	Transfers-out	Net Change
01	GENERAL	105,500	89,900	22,600	14,200	24,000
04	COMMUNITY HALL - OPERATING	-	-	-	(22,600)	-
05	COMMUNITY HALL - CAPITAL	-	-	-	-	-
20	STATE GAS TAX	-	-	-	-	-
21	STREETS RESERVE	-	-	-	-	-
24	UTILITY UNDERGROUNDING IMPACT FEE	-	-	-	-	-
27	STATE C.O.P.S.	-	14,200	14,200	-	-
28	FIRE EMERGENCY	-	-	-	-	-
41	CIVIC FACILITY IMPACT FEE	22,200	22,200	-	-	-
42	DRAINAGE IMPACT FEE	8,700	8,700	-	-	-
43	PARKS IMPACT FEE	16,100	16,100	-	-	-
44	PUBLIC SAFETY IMPACT FEE	6,400	6,400	-	-	-
45	TRAFFIC MITIGATION IMPACT FEE	-	-	-	-	-
50	SPECIAL PROJECTS	80,500	(66,500)	-	-	147,000
51	COMMUNITY CENTER PROJECT	-	-	-	-	-
58	WATER IMPACT FEE	114,000	114,000	-	-	-
60	WATER - CAPITAL	114,000	57,600	-	-	56,400
61	WATER - OPERATING	133,900	(1,500)	-	-	135,400
62	SEWER - OPERATING/TREATMENT	3,900	(33,500)	-	-	37,400
63	SEWER - JOINT CAPITAL	35,500	-	-	-	35,500
64	SEWER - CAPITAL	120,900	(21,000)	-	-	141,900
65	SEWER IMPACT FEE	107,000	107,000	-	-	-
70	HOUSING OPPORTUNITY	-	307,000	-	-	(307,000)
75	DISASTER OPERATION & COST RECOVER	-	(13,000)	-	-	13,000
76	FLOOD WALL MAINTENANCE	-	-	-	-	-
80	YOUTH SUBSIDY	10,500	3,000	-	-	7,500
90	RETIREMENT BENEFIT RESERVE	-	-	-	-	-
91	LIABILITY INSURANCE RESERVE	200	-	-	-	200
total net changes to Funds		879,300	\$ 610,600	\$ 36,800	\$ (8,400)	\$ 291,300

*ALSO ATTACHED AS "EXHIBIT A" TO RESOLUTION 2644-08
 APPROVING BUDGET ADJUSTMENT NUMBER 2007-08-A12
 TOWN COUNCIL MEETING OF FEBRUARY 19, 2008*

GENERAL FUND

FUND 01

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
01	3001		Property Taxes	420,000	10,000	-	430,000	10,000	
01	3010		Sales Taxes	575,000	40,000	-	615,000	40,000	increased in-lieu fee
01	3110		Building Permits	112,500	60,000	-	172,500	60,000	based on activity estimates
01	3199		Planning Permits	10,000	-	(5,000)	5,000	(5,000)	
01	3402		State VLF & In-Lieu	300,000	15,000	-	315,000	15,000	increased in-lieu fee
01	3536		Swim Pool Fees	5,000	12,000	-	17,000	12,000	
01	3537		Swim Lesson Fees	10,000	-	(6,000)	4,000	(6,000)	
01	3598		Planning Service Charges	45,000	-	(25,000)	20,000	(25,000)	based on actual recharges
01	3602		Sale of Property/Eq	6,500	-	(1,500)	5,000	(1,500)	
01	3621		Misc Refunds/Reimbursement	53,000	6,000	-	59,000	6,000	
net changes to revenues				\$ 143,000	\$ (37,500)			\$ 105,500	
Expenses									
Town Council									
01	4001			-	-	-	-	-	
net change to dept expenses				\$ -	\$ -			\$ -	
Government Buildings									
01	4005	201	Salary	24,500	-	(2,000)	22,500	(2,000)	
01	4005	205	Benefits	11,800	-	(1,000)	10,800	(1,000)	
01	4005	249	Contractual Service	7,000	1,000	-	8,000	1,000	facilities maintenance
net change to dept expenses				\$ 1,000	\$ (3,000)			\$ (2,000)	
Non-Departmental									
01	4010	205	Benefits	2,500	8,000	-	10,500	8,000	unemployment insurance
01	4010	210	Supplies	11,000	1,500	-	12,500	1,500	
01	4010	213	Special Dept Supplies	1,500	3,500	-	5,000	3,500	safety training, additional server-related
01	4010	254	Equipment	10,000	2,500	-	12,500	2,500	
net change to dept expenses				\$ 15,500	\$ -			\$ 15,500	
Community Promotion									
01	4015			-	-	-	-	-	
net change to dept expenses				\$ -	\$ -			\$ -	
Administration									
01	4101	201	Salary	124,800	-	(15,000)	109,800	(15,000)	
01	4101	205	Benefits	43,900	-	(1,000)	42,900	(1,000)	
01	4101	221	Dues	500	1,500	-	2,000	1,500	icma
01	4101	229	Other Expenses	6,300	10,000	-	16,300	10,000	moving expenses
01	4101	241	Personnel Adm	-	1,800	-	1,800	1,800	recruitment
01	4101	249	Contractual Service	5,000	9,000	-	14,000	9,000	temporary clerical
01	4101	254	Dues	-	500	-	500	500	monitor replacement
net change to dept expenses				\$ 22,800	\$ (16,000)			\$ 6,800	
Finance									
01	4102	209	Deferred Comp	3,800	1,700	-	5,500	1,700	
01	4102	210	Supplies	1,600	1,500	-	3,100	1,500	
01	4102	213	Special Supplies	500	-	(300)	200	(300)	
01	4102	249	Contractual	34,000	-	(25,000)	9,000	(25,000)	user fee study in-house
net change to dept expenses				\$ 3,200	\$ (25,300)			\$ (22,100)	
Town Attorney									
01	4105	249	Contract Services	70,000	10,000	-	80,000	10,000	revised estimate
net change to dept expenses				\$ 10,000	\$ -			\$ 10,000	

GENERAL FUND

FUND 01

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
<u>Town Clerk</u>									
01	4110	205	Benefits	23,000	1,800	-	24,800	1,800	
01	4110	209	Deferred Comp	3,500	700	-	4,200	700	
01	4110	243	Elections	-	1,000	-	1,000	1,000	
			net change to dept expenses		\$ 3,500	\$ -		\$ 3,500	
<u>Planning/Building</u>									
01	4115	201	Salary	200,700	4,800	-	205,500	4,800	
01	4115	205	Benefits	75,400	1,300	-	76,700	1,300	
01	4115	209	Deferred Comp	7,100	1,000	-	8,100	1,000	
01	4115	447	Building Inspection	90,000	50,000	-	140,000	50,000	revised estimate
01	4115	448	Plan Checking	40,000	-	(10,000)	30,000	(10,000)	
			net change to dept expenses		\$ 57,100	\$ (10,000)		\$ 47,100	
<u>Sheriff</u>									
01	4200	249		477,000	-	(14,200)	462,800	(14,200)	
			net change to dept expenses		\$ -	\$ (14,200)		\$ (14,200)	
<u>Fire Services</u>									
01	4201	249	Contractual	-	-	-	-	-	
			net change to dept expenses		\$ -	\$ -		\$ -	
<u>Public Works</u>									
01	4301	201	Salary	135,300	-	(3,500)	131,800	(3,500)	
01	4301	204	Overtime/Callback	500	1,000	-	1,500	1,000	
01	4301	205	Benefits	54,400	1,600	-	56,000	1,600	
01	4301	209	Deferred Comp	4,500	-	(400)	4,100	(400)	
01	4301	241	Personnel Administration	500	400	-	900	400	recruitment
01	4301	449	Special Contract	10,000	10,000	-	20,000	10,000	Coastland coverage
			net change to dept expenses		\$ 13,000	\$ (3,900)		\$ 9,100	
<u>PW Streets</u>									
01	4305	201	Salary	72,200	600	-	72,800	600	
01	4305	205	Benefits	34,400	-	(2,300)	32,100	(2,300)	
01	4305	209	Deferred Comp	2,200	400	-	2,600	400	
01	4305	214	Vehicle Maintenance	2,000	500	-	2,500	500	
			net change to dept expenses		\$ 1,500	\$ (2,300)		\$ (800)	
<u>PW Parks</u>									
01	4320	201	Salary	117,300	400	-	117,700	400	
01	4320	204	Overtime/Callback	500	200	-	700	200	
01	4320	205	Benefits	54,300	-	(1,500)	52,800	(1,500)	
			net change to dept expenses		\$ 600	\$ (1,500)		\$ (900)	
<u>Community Services</u>									
01	4405	201	Salary	194,000	1,000	-	195,000	1,000	
01	4405	202	P/T Salaries	6,900	500	-	7,400	500	
01	4405	204	Overtime/Callback	1,000	1,900	-	2,900	1,900	
01	4405	205	Benefits	85,400	-	(1,000)	84,400	(1,000)	
01	4405	209	Deferred Comp	5,400	900	-	6,300	900	
01	4405	210	Supplies	2,800	500	-	3,300	500	
01	4405	234	Conference Travel	3,000	-	(1,000)	2,000	(1,000)	
			net change to dept expenses		\$ 4,800	\$ (2,000)		\$ 2,800	
<u>Camp Programs</u>									
01	4406	202	Parttime Salary	33,600	2,000	-	35,600	2,000	

GENERAL FUND

FUND 01

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
01	4406	204	Overtime/Callback	-	600	-	600	600	
01	4406	209	Deferred Comp	500	200	-	700	200	
01	4406	213	Social Dept Supplies	5,000	-	(1,500)	3,500	(1,500)	
01	4406	249	Contractual Service	10,500	1,000	-	11,500	1,000	
net change to dept expenses					\$ 3,800	\$ (1,500)		\$ 2,300	
Pool Program									
01	4407	202	Parttime Salary	40,000	5,000	-	45,000	5,000	staffing May-June
01	4407	206	FICA/Medicare	3,200	300	-	3,500	300	
01	4407	209	Deferred Comp	-	700	-	700	700	
01	4407	210	Supplies	6,000	2,000	-	8,000	2,000	pool chemicals
01	4407	213	Special Dept Supplies	4,000	-	-	4,000	-	
01	4407	253	Equipment	4,500	5,300	-	9,800	5,300	pool furniture
01	4407	254	Computer Eq	-	1,000	-	1,000	1,000	carry forward prior
net change to dept expenses					\$ 14,300	\$ -		\$ 14,300	
Community Hall									
04	4408	201	Salary	51,300	-	(2,000)	49,300	(2,000)	
04	4408	204	Overtime/Callback	-	300	-	300	300	
04	4408	205	Benefits	19,900	-	(400)	19,500	(400)	
04	4408	209	Deferred Comp	2,600	900	-	3,500	900	
04	4408	254	Computer Eq	3,300	1,000	-	4,300	1,000	wireless eq
net change to dept expenses					\$ 2,200	\$ (2,400)		\$ (200)	
After School Program									
01	4409	202	Parttime Salary	19,300	17,000	-	36,300	17,000	
01	4409	206	FICA/Medicare	1,800	1,200	-	3,000	1,200	
01	4409	209	Deferred Comp	1,400	500	-	1,900	500	
net change to dept expenses					\$ 18,700	\$ (4,800)		\$ 18,700	
net changes to expenses					\$ 172,000	\$ (84,500)		\$ 89,900	
Transfers									
01	3803		Transfer from Fund-01	1,305,000	-	-	1,305,000	-	
01	3803		Transfer to Fund-27	-	14,200	-	14,200	14,200	
01	3802		Additional From Fund-04	-	22,600	-	22,600	22,600	residual, CH Fund
net changes to transfers					\$ 36,800	\$ -		\$ 36,800	
Summary									
	+		Revenues		143,000	(37,500)		105,500	
	+		Transfers In		22,600	-		22,600	
	less		Expenses		172,000	(84,500)		89,900	
	less		Transfers Out		14,200	-		14,200	
	=		Net change to Fund		\$ (20,600)	\$ 47,000		\$ 24,000	add to excess

COMMUNITY HALL - OPERATING FUND
 Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 04

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
04		N.A		-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
04		N.A		-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
04	3803		Transfer-in from Fund-01	-	-	-	-	-	
04	3802		Transfer-out to Fund-01	-	-	(22,600)	(22,600)	(22,600)	residual
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+		Revenues		-	-		-	
	+		Transfers In		-	-		-	
	less		Expenses		-	-		-	
	less		Transfers Out		-	(22,600)		(22,600)	
	=		Net change to Fund	\$	-	\$	-	\$	-

COMMUNITY HALL - CAPITAL FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 05

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
05	3301		N/A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
05	4410		N/A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
05	3802		Transfer-in from Fund-04	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+	Revenues			-		-		-
	+	Transfers In			-		-		-
	less	Expenses			-		-		-
	less	Transfers Out			-		-		-
	=	Net change to Fund		\$	-	\$	-	\$	-

STATE GAS TAX FUND

FUND 20

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
20	3301		N A	-	-	-	-	-	
20	3429		N A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
20	4305	249	N/A	-	-	-	-	-	
20	4306			-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Summary									
	+	Revenues			-	-		-	
	+	Transfers In			-	-		-	
	less	Expenses			-	-		-	
	less	Transfers Out			-	-		-	
	=	Net change to Fund		\$	-	\$	-	\$	-

STREETS RESERVE FUND

FUND 21

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
21	3301		N.A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
21	4306		N.A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
21	3803		Transfer-in from Fund-01	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+		Revenues		-	-		-	
	+		Transfers In		-	-		-	
	less		Expenses		-	-		-	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

UTILITY UNDERGROUNDING FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 24

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
24	3301		N.A	-	-	-	-	-	
24	3504		N.A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
24	4802		N.A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Summary									
	+		Revenues		-	-		-	
	+		Transfers In		-	-		-	
	less		Expenses		-	-		-	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

PUBLIC SAFETY C.O.P.S. FUND

FUND 27

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
27	3301		N.A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
27	4200	249	N.A	100.800	14.200	-	115.000	14.200	
net changes to expenses				\$	14,200	\$	-	\$	14,200
Transfers									
27	3803		Transfer-in from Fund-01	-	14.200	-	14.200	14.200	
net changes to transfers				\$	14,200	\$	-	\$	14,200
Summary									
	+	Revenues			-	-		-	
	+	Transfers In			14,200	-		14,200	
	less	Expenses			14,200	-		14,200	
	less	Transfers Out			-	-		-	
	=	Net change to Fund		\$	-	\$	-	\$	-

FIRE EMERGENCY SERVICES FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 28

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
28	3301		N A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
28	4201		N A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Summary									
		+	Revenues		-	-		-	
		+	Transfers In		-	-		-	
		less	Expenses		-	-		-	
		less	Transfers Out		-	-		-	
		=	Net change to Fund	\$	-	\$	-	\$	-

CIVIC FACILITY IMPACT FEE FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 41

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
41	3504		Impact Fees	55,800	22,200	-	78,000	22,200	
net changes to revenues				\$	22,200	\$	-	\$	22,200
Expenses									
41	3807		Allocated Fees	56,300	22,200	-	78,500	22,200	
net changes to expenses				\$	22,200	\$	-	\$	22,200
-									
Summary		+	Revenues		22,200	-		22,200	
		+	Transfers In		-	-		-	
		less	Expenses		22,200	-		22,200	
		less	Transfers Out		-	-		-	
		=	Net change to Fund	\$	-	\$	-	\$	-

DRAINAGE IMPACT FEE FUND

FUND 42

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
-42	3504		Impact Fees	4,300	8,700	-	13,000	8,700	
net changes to revenues				\$	8,700	\$	-	\$	8,700
Expenses									
-42	3807		Allocated Fees	4,500	8,700	-	13,200	8,700	
net changes to expenses				\$	8,700	\$	-	\$	8,700
Summary									
	+		Revenues		8,700	-		8,700	
	+		Transfers In		-	-		-	
	less		Expenses		8,700	-		8,700	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

PARKS IMPACT FEE FUND

FUND 43

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
43	3504		Impact Fees	11,900	16,100	-	28,000	16,100	
net changes to revenues				\$	16,100	\$	-	\$	16,100
Expenses									
43	3807		Allocated Fees	12,100	16,100	-	28,200	16,100	
net changes to expenses				\$	16,100	\$	-	\$	16,100
Summary									
	-		Revenues		16,100	-		16,100	
	+		Transfers In		-	-		-	
	less		Expenses		16,100	-		16,100	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

PUBLIC SAFETY IMPACT FEE FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 44

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
44	3504		Impact Fees	4,600	6,400	-	11,000	6,400	
net changes to revenues				\$	6,400	\$	-	\$	6,400
Expenses									
44	3807		Allocated Fees	4,800	6,400	-	11,200	6,400	
net changes to expenses				\$	6,400	\$	-	\$	6,400
Summary									
	+		Revenues		6,400	-		6,400	
	+		Transfers In		-	-		-	
	less		Expenses		6,400	-		6,400	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

TRAFFIC FACILITY IMPACT FEE FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 45

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
45	3504		Impact Fees	38,100	84,900	-	123,000	84,900	
net changes to revenues				\$	84,900	\$	-	\$	84,900
Expenses									
45	3807		Allocated Fees	39,100	84,900	-	124,000	84,900	
net changes to expenses				\$	84,900	\$	-	\$	84,900
Summary									
	-		Revenues		84,900	-		84,900	
	+		Transfers In		-	-		-	
	less		Expenses		84,900	-		84,900	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	-	\$	-

SPECIAL PROJECTS FUND

FUND-50

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
50	3301		Investment Earnings	60,000	15,000	-	75,000	15,000	
50	3506		County Reimbursement	42,500	-	(42,500)	-	(42,500)	SD17 carry fwd
50	3507		Measure A.	180,000	-	(24,000)	156,000	(24,000)	approved by county
50	3807		Allocated Impact Fees	112,600	132,000	-	244,600	132,000	
net changes to revenues					\$ 147,000	\$ (66,500)		\$ 80,500	
Expenses									
50	4800	821	SD19 Hydrology Studies	180,000	-	(24,000)	156,000	(24,000)	approved by county
50	4800	905	SD17 Hopper Creek Impr	50,000	-	(25,000)	25,000	(25,000)	carry fwd
50	4800	962	SD13 Hopper Creek Sediment	35,000	-	(17,500)	17,500	(17,500)	carry fwd
net changes to expenses					\$ -	\$ (66,500)		\$ (66,500)	
Transfers									
50	3803		Transfer-in from Fund-01	400,000	-	-	400,000	-	
50	3802		Transfer-out	-	-	-	-	-	
net changes to transfers					\$ -	\$ -		\$ -	
Summary									
		+	Revenues		147,000	(66,500)		80,500	
		+	Transfers In		-	-		-	
		less	Expenses		-	(66,500)		(66,500)	
		less	Transfers Out		-	-		-	
		=	Net change to Fund		\$ 147,000	\$ -		\$ 147,000	

COMMUNITY CENTER PROJECT FUND
 Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 51

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
51	3301		N A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
51	4415		N A		-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
51	3803		Transfer-in from Fund-01	550,000	-	-	550,000	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+	Revenues			-	-		-	
	+	Transfers In			-	-		-	
	less	Expenses			-	-		-	
	less	Transfers Out			-	-		-	
	=	Net change to Fund		\$	-	\$	-	\$	-

WATER IMPACT FEE FUND

FUND 58

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
58	3504		Impact Fees	41,000	114,000	-	155,000	114,000	
net changes to revenues					\$ 114,000	\$ -		\$ 114,000	
Expenses									
58	3807		Allocated Fees	41,800	114,000	-	155,800	114,000	
net changes to expenses					\$ 114,000	\$ -		\$ 114,000	
Summary									
	+		Revenues		114,000	-		114,000	
	+		Transfers In		-	-		-	
	less		Expenses		114,000	-		114,000	
	less		Transfers Out		-	-		-	
	=		Net change to Fund		\$ -	\$ -		\$ -	

Notes

approx 46% to buy-in	71,700
approx 54% to loan for WA-09	84,100

WATER CAPITAL FUND

FUND 60

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
60	3807		Allocated Impact Fees	41.800	114.000	-	155.800	114.000	
net changes to revenues				\$	114,000	\$	-	\$	114,000
Expenses									
60	4500			-	-	-	-	-	
60	4500	260	Principal Payment	16.800	54.800	-	71.600	54.800	interfund loan to Fund-64
60	4500	261	Interest Payment	12.600	-	-	12.600	-	interfund loan to Fund-64
60	4500	926	WA09-Municipal Well	-	2.800	-	2.800	2.800	
net changes to expenses				\$	57,600	\$	-	\$	57,600
Transfers									
60	3802		Transfer-in	-	-	-	-	-	
60	3802		Transfer-in from Fund-61	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
			+ Revenues		114.000	-		114.000	
			+ Transfers In		-	-		-	
			less Expenses		57.600	-		57.600	
			less Transfers Out		-	-		-	
			= Net change to Fund	\$	56,400	\$	-	\$	56,400

Notes

approx 54% to loan for WA-09 84.100
of est. impact fees = to \$155.800

WATER OPERATION & PURCHASES FUND
 Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 61

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
61	3301		Investment Earnings	2,500	3,500	-	6,000	3,500	
61	3550		Residential	227,400	8,500	-	235,900	8,500	revised estimates based
61	3555		Church/Group/Sch	24,400	-	(1,000)	23,400	(1,000)	on actual
61	3558		Restaurant/Bar	33,200	-	(600)	32,600	(600)	
61	3570		Other Commercial	13,200	-	(400)	12,800	(400)	
61	3574		Town	23,400	900	-	24,300	900	
61	3578		Mobile Home	49,400	-	(8,000)	41,400	(8,000)	
61	3580		Condominium Landscape	4,800	-	(1,000)	3,800	(1,000)	
61	3652		Misc Fee	400	132,000	-	132,400	132,000	one-time water carryover
net changes to revenues				\$	144,900	\$	(11,000)	\$	133,900
Expenses									
<u>Operations</u>									
61	4505	201	Salary	105,600	-	(1,600)	104,000	(1,600)	
61	4505	205	Benefits	42,700	-	(500)	42,200	(500)	
61	4505	209	Deferred Comp	3,600	700	-	4,300	700	
61	4505	218	System Maintenance	10,000	2,000	-	12,000	2,000	
61	4505	221	Fees / Permits	4,000	-	(1,600)	2,400	(1,600)	
net change to dept expenses				\$	2,700	\$	(3,700)	\$	(1,000)
<u>Purchase/Conservation</u>									
61	4507	201	Salary	18,100	-	(500)	17,600	(500)	
61	4507	205	Benefits	6,600	-	(200)	6,400	(200)	
61	4507	209	Deferred Comp	600	200	-	800	200	
net change to dept expenses				\$	200	\$	(700)	\$	(500)
net changes to expenses				\$	2,900	\$	(4,400)	\$	(1,500)
Transfers									
61	3803		Transfer-in from Fund-01	187,000	-	-	187,000	-	
61	3803		Transfer-in from Fund-50	35,000	-	-	35,000	-	aquifer testing
61	3802		Transfer-out to Fund-60	(50,000)	-	-	(50,000)	-	capital contribution
61	3802		Transfer-out to Fund-60	(29,400)	-	-	(29,400)	-	debt service . 61>60>50
net changes to transfers				\$	-	\$	-	\$	-
Summary									
		+	Revenues		144,900	(11,000)		133,900	
		+	Transfers In		-	-		-	
		less	Expenses		2,900	(4,400)		(1,500)	
		less	Transfers Out		-	-		-	
		=	Net change to Fund	\$	142,000	\$	(6,600)	\$	135,400

SEWER OPERATING & TREATMENT FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 62

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
62	3333		VH Pmt	262,500	-	(13,500)	249,000	(13,500)	based on 4515 expense
62	3354		Multiple Residential	51,000	-	(600)	50,400	(600)	
62	3380		Commerical - Low	25,000	1,000	-	26,000	1,000	
62	3382		Commerical - Medium	53,000	12,000	-	65,000	12,000	
62	3384		Commerical - High	92,000	5,000	-	97,000	5,000	
net changes to revenues				\$ 18,000	\$ (14,100)			\$ 3,900	
Expenses									
<u>Collection</u>									
62	4510	201	Salary	50,900	-	(5,000)	45,900	(5,000)	
62	4510	205	Benefits	20,400	-	(2,100)	18,300	(2,100)	
62	4510	209	Deferred Comp	1,800	600	-	2,400	600	
net change to dept expenses				\$ 600	\$ (7,100)			\$ (6,500)	
<u>Treatment</u>									
62	4515	201	Salary	201,000	-	(20,000)	181,000	(20,000)	
62	4515	205	Benefits	89,500	-	(9,000)	80,500	(9,000)	
62	4515	206	FICA/Medicare	2,300	-	(300)	2,000	(300)	
62	4515	209	Deferred Comp	6,700	2,300	-	9,000	2,300	
net change to dept expenses				\$ 2,300	\$ (29,300)			\$ (27,000)	
net changes to expenses				\$ 2,900	\$ (36,400)			\$ (33,500)	
Transfers									
62	3802		Transfer-out to Fund-64	50,000	-	-	50,000	-	
62	5000		Contribute-to Fund-63	37,000	-	-	37,000	-	
net changes to transfers				\$ -	\$ -			\$ -	
Summary									
	+		Revenues		18,000	(14,100)		3,900	
	+		Transfers In		-	-		-	
	less		Expenses		2,900	(36,400)		(33,500)	
	less		Transfers Out		-	-		-	
	=		Net change to Fund		\$ 15,100	\$ 22,300		\$ 37,400	

SEWER JOINT CAPITAL RECOVERY FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 63

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
63	3807		Allocated Impact Fees	11,000	35,500	-	46,500	35,500	
net changes to revenues				\$	35,500	\$	-	\$	35,500
Expenses									
63	4518		N/A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
63	3805		N/A	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+		Revenues		35,500	-		35,500	
	+		Transfers In		-	-		-	
	less		Expenses		-	-		-	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	35,500	\$	-	\$	35,500

Notes

approximately 30% of sewer impact fees
from Fund 65 to Fund 63 (of est. \$155,000)

SEWER CAPITAL FUND

FUND 64

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
64	3640		Debt Principal	16.800	54.800	-	71.600	54.800	interfund loan pmt fr Fund-60
64	3641		Debt Interest	17.000	-	(4,400)	12.600	(4,400)	interfund loan pmt fr Fund-60
64	3807		Allocated Impact Fees	38.000	70.500	-	108.500	70.500	
net changes to revenues					\$ 125,300	\$ (4,400)		\$ 120,900	
Expenses									
64	4519	865	WW35 Mulberry	90.000	-	(21,000)	69.000	(21,000)	complete
net changes to expenses					\$ -	\$ (21,000)		\$ (21,000)	
Transfers									
64	3802		N/A	-	-	-	-	-	
net changes to transfers					\$ -	\$ -		\$ -	
Summary									
	+		Revenues		125.300	(4,400)		120.900	
	+		Transfers In		-	-		-	
	less		Expenses		-	(21,000)		(21,000)	
	less		Transfers Out		-	-		-	
	=		Net change to Fund		\$ 125,300	\$ 16,600		\$ 141,900	

SEWER IMPACT FEE FUND

FUND 65

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
65	3504		Impact Fees	48.000	107.000	-	155.000	107.000	
net changes to revenues					\$ 107,000	\$ -		\$ 107,000	
Expenses									
65	3807		Allocated Fees	49.000	107.000	-	156.000	107.000	
net changes to expenses					\$ 107,000	\$ -		\$ 107,000	
Summary									
	+		Revenues		107.000	-		107.000	
	+		Transfers In		-	-		-	
	less		Expenses		107.000	-		107.000	
	less		Transfers Out		-	-		-	
	=		Net change to Fund		\$ -	\$ -		\$ -	

Notes

approx 70% to Fund 64	109.200	74.900
approx 30% to Fund 63	46.800	32.100

HOUSING OPPORTUNITY FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 70

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
70	3301		Investment Earnings	30,000	10,000	-	40,000	10,000	
70	3504		Impact Fees	10,000	-	(10,000)	-	(10,000)	
net changes to revenues					\$ 10,000	\$ (10,000)		\$ -	
Expenses									
70	4801	247	Agency Fees	30,000	7,000	-	37,000	7,000	
70	4801	902	SP22 Affordable Housing	-	300,000	-	300,000	300,000	NVCH Keller project
net changes to expenses					\$ 307,000	\$ -		\$ 307,000	
Transfers									
70	3803		N/A	-	-	-	-	-	
net changes to transfers					\$ -	\$ -		\$ -	
Summary									
	+		Revenues		10,000	(10,000)		-	
	+		Transfers In		-	-		-	
	less		Expenses		307,000	-		307,000	
	less		Transfers Out		-	-		-	
	=		Net change to Fund		\$ (297,000)	\$ (10,000)		\$ (307,000)	

DISASTER OPERATION & COST RECOVERY FUND

FUND 75

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
75	3429		N A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
75	4911	449	Contractual Services	37,800	-	(13,000)	24,800	(13,000)	reduce based on prior year actual expenses
net changes to expenses				\$	-	\$	(13,000)	\$	(13,000)
Summary									
	+		Revenues		-	-		-	
	+		Transfers In		-	-		-	
	less		Expenses		-	(13,000)		(13,000)	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	-	\$	13,000	\$	13,000

FLOOD WALL PROJECT FUND

FUND 76

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
76	3301		N/A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
76	4880	215	N/A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Summary									
		+	Revenues		-	-		-	
		+	Transfers In		-	-		-	
		less	Expenses		-	-		-	
		less	Transfers Out		-	-		-	
		=	Net change to Fund	\$	-	\$	-	\$	-

MEASURE A. DEBT SERVICE FUND

FUND 77

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
77	3301		Investment Earnings	300	200	-	500	200	
net changes to revenues				\$	200	\$	-	\$	200
Expenses									
77	4400		N.A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Summary									
		+	Revenues		200	-		200	
		+	Transfers In		-	-		-	
		less	Expenses		-	-		-	
		less	Transfers Out		-	-		-	
		=	Net change to Fund	\$	200	\$	-	\$	200

YOUTH PROGRAMS FUND

FUND 80

Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
80	3301		Investment Earnings	400	500	-	900	500	
80	3500		Contributions	5,000	10,000	-	15,000	10,000	
net changes to revenues				\$	10,500	\$	-	\$	10,500
Expenses									
80	4405	229	Program Expenses	5,000	3,000	-	8,000	3,000	
net changes to expenses				\$	3,000	\$	-	\$	3,000
Summary									
	+		Revenues		10,500	-		10,500	
	+		Transfers In		-	-		-	
	less		Expenses		3,000	-		3,000	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	7,500	\$	-	\$	7,500

RETIREMENT BENEFIT RESERVE
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 90

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
90	3301		N/A	-	-	-	-	-	
net changes to revenues				\$	-	\$	-	\$	-
Expenses									
90	4900		N/A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
90	3803		N/A	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+	Revenues		-	-	-	-	-	
	+	Transfers In		-	-	-	-	-	
	less	Expenses		-	-	-	-	-	
	less	Transfers Out		-	-	-	-	-	
	=	Net change to Fund		\$	-	\$	-	\$	-

LIABILITY INSURANCE RESERVE FUND
Fiscal Year 2007-08 Mid-Fiscal Year Budget Adjustments

FUND 91

Fund	Dept	Obj	Item	Appropriation			Revised	Net Change	Notes
				Current	Increase	Decrease			
Revenues									
91	3301		Investment Earnings	1,600	200	-	1,800	200	
net changes to revenues				\$	200	\$	-	\$	200
Expenses									
91	4901		N/A	-	-	-	-	-	
net changes to expenses				\$	-	\$	-	\$	-
Transfers									
91	3803		N/A	-	-	-	-	-	
net changes to transfers				\$	-	\$	-	\$	-
Summary									
	+		Revenues		200	-		200	
	+		Transfers In		-	-		-	
	less		Expenses		-	-		-	
	less		Transfers Out		-	-		-	
	=		Net change to Fund	\$	200	\$	-	\$	200