

October 29, 2008

To the Honorable Mayor and City Council
City of Sterling
Sterling, Colorado 80751

CITY MANAGER'S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2009

This document may be the most important product submitted to Council for consideration each year. It is the financial plan for the City and therefore is the guide for the operation and administration of City government delivering goods and services to the citizens of the City.

The procedure of budget preparation followed that initiated by former administrations. In mid-March, Department Directors and Division Superintendents began preparation of the requests for submission to the City Manager by July 1. During this time, the Finance office prepares revenue projections for submission on July 1.

During July and August, the City Manager and Finance Director compile the requests and prepare a preliminary budget. Each Department Director meets with the City Manager and Finance Director to review requests and make amendments. The City Manager then prepares the budget for submission to Council. Upon submission to Council, the Council must schedule a budget hearing 14 days later. At said hearing, Council may amend the budget expenditure.

All accounting for the City of Sterling is on the modified accrual basis.

REVENUE

The City of Sterling suffered an economic downturn in the 2003-2004 budget years. The City suffered an excess of 7 percent reduction in 2003 with an additional almost 2 percent in 2004. The table further shows that said economic downturn seems to have moderated. However, much of that economic downturn realized in 2003/2004 was compensated by a reduction of forces within the City of Sterling in late 2002, effective January 1, 2003.

	Total Revenue	Total Taxes
2004 Actual	\$8,923,221	\$5,999,577
2005 Actual	\$9,940,991	\$6,916,369
2006 Actual	\$10,639,823	\$7,018,141
2007 Actual	\$11,106,419	\$7,354,318
2008 Projected	\$11,037,767	\$7,582,144
2009 Adopted	\$10,832,204	\$7,547,700

The 2009 budget projects a 0.45 percent decrease in total taxes over projected 2008, but a 25.8 percent increase in taxes over the actual 2004, the year of low tax collections. The sales tax revenue for 2009 is based upon a 3.5 percent increase over the adopted 2008 but a decrease in auto ownership and building materials use tax.

The City is presently experiencing continued increases in sales tax revenues beyond the 3 percent budgeted; however, this additional increase is the result of expanding agricultural economy in Logan County.

A comparison of revenue and taxes to the prior year is:

	Revenues	Taxes
2004	100.78	98.15
2005	111.41	115.28
2006	107.03	101.47
2007 Actual	104.39	104.79
2008 Projected	99.38	103.10
2009 Budgeted	98.14	99.55

The revenues budgeted for 2009 are near the revenues projected for 2008. The increase in taxes projected for 2008 and 2009 are less than the Consumer Price Index. This may be an indication for the beginning of a shrinking economy.

The decrease in total revenue is also impacted by the decrease in grant funds received by the City in 2008 and 2009.

Comparison of Franchise Taxes and ratio to year prior.

FRANCHISE TAXES		
2004	\$567,596	
2005	\$613,478	108.08
2006	\$677,699	110.46
2007 Actual	\$642,750	94.84
2008 Projected	\$683,900	106.40
2009 Budgeted	\$680,500	99.50

The Franchise taxes for 2009 is budgeted at \$680,500. This is a half percent decrease over the projected 2008. Included in projected 2008, is the revenue projected from the last round of consumer commodity increases. Due to the ability of energy providers to adjust commodity prices monthly and the communications provider experiencing a downward trend in the number of lines, this revenue is becoming more difficult to project. As is illustrated in the above table, the revenue is not following any definable trend.

Sterling did experience retail development during 2008. A new retail-clothing store opened in October with the reconstruction of a food establishment and major remodel of another occurring on West Main. The Broadway Plaza experienced a major facelift and remodel with an influx of new tenants. The majority of the new tenants were relocations from other parts of the City.

The City of Sterling is continuing to see small growth in sales and use tax. (The budgeted 2008 revenue was 100.2 percent of actual 2007 but 107.3 percent of actual 2006.) The projected 2008 is 102.6 percent of actual 2007 with budgeted 2009 being 101.0 percent of projected 2008 and 103.7 percent of actual 2007. These increases are less than the Consumer Price Index. The Development Agreement with Home Depot does have a negative impact on these numbers. The projections do not include any projections regarding the developments in the City.

The License and Permit revenue for 2009 is budgeted to be \$146,500. This is a 15 percent increase from budgeted 2008. The projected 2008 is 181 percent of the 2007 budgeted. A large percentage of the increase is due to the building permits for retail development, which is not projected to continue in 2009. The City is realizing an increase in building permits for small residential remodels, which we expect to continue.

The revenue for Charges and Services is budgeted for 2009 at \$251,008, less than a 1 percent increase compared to budgeted 2008. This revenue impacted most by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2009 at \$1,038,597. This revenue is impacted by entities outside of our control. The major line items are Highway User tax, Severance tax, Sterling Rural Fire District and Dispatch Service fee.

The Fines and Forfeits revenue is budgeted at \$180,350. The 15 percent increase compared to 2008 is generally the increase in traffic fines. With the Police Department at full staff, the City is experiencing increased traffic enforcement.

Miscellaneous revenue is budgeted at \$386,950. The decrease is the loss of the County fueling at the Service Center and no outside grants known at this time. The City is also realizing a decrease in investment earnings.

Transfer from Other Funds are again set at 15 percent of personnel and operations and maintenance budget of identified Enterprise Funds. We also have a transfer from the Perpetual Care Fund of \$4,000 to assist in the operations of the cemetery. In 2009, the City will transfer the investment earnings from the Service Funds to the General Fund.

The Transferred Funds are shown below:

	2005	2006	2007	2008	2009
Water Fund	\$153,703	\$158,591	\$189,131	\$199,538	\$234,629
Sewer Fund	\$230,073	\$237,255	\$244,265	\$234,837	\$248,761
Perpetual Care	\$4,000	\$5,500	\$5,000	\$5,500	\$4,000
Sanitation Fund	\$62,995	\$64,764	\$62,113	\$69,726	\$65,609
Health and Welfare	\$0	\$0	\$0	\$0	\$17,000
Service Center	\$0	\$0	\$0	\$0	\$8,600
Insurance	\$0	\$0	\$0	\$0	\$22,000
TOTAL	\$450,771	\$466,110	\$500,509	\$509,601	\$600,599

EXPENDITURES

The total General Fund expenditures budgeted are as follows:

	2004	2005	2006	2007	2008	2009
Expenditures	\$8,448,077	\$9,532,981	\$10,607,226	\$11,686,270	\$11,468,485	\$11,607,115
Revenues	\$8,923,221	\$9,940,991	\$10,639,823	\$11,106,419	\$11,037,767	\$10,832,204

As the above table shows, the projected 2008 expenditures are \$430,718 in excess of the projected revenue. In 2006 and 2007, the City actually expended 89 percent of projected budget; following this trend, the projected 2008 expenditures would become \$10,206,950. In the same year, the City collected 98.5 percent of the projected revenue; following this trend, the 2008 projected revenue becomes \$10,872,200.

As the Fund Summary shows, the expenditures do not exceed the revenue available.

The General Fund is divided into the following sections in the budget.

1. General Government including the following units
 - a. City Council - handling the legislative functions of the City.
 - b. City Manager – handling the day-to-day operations of the government.
 - c. City Attorney – handling the legal considerations of the City.

- d. Municipal Court – handling the court functions of the City.
 - e. Finance – handling the financial matters of the General Government, Internal Service Funds and the Enterprise Funds.
 - f. City Hall Non-Departmental – including expenditures and services that benefit many or all departments or divisions within the City.
 - g. Personnel – handling human resource functions of the City.
2. Public Works – including the following:
- a. Public Works Administration – handling the administration of day-to-day operations.
 - b. Street – handling the day-to-day operation of the vehicle and pedestrian ways of the City.
 - c. Airport – handling the municipal airport.
 - d. Service Center – handling the day to day operations of the City of Sterling Service Center
3. Public Safety
- a. Police – handling the safety and welfare of the citizens.
 - b. Dispatch – handling the emergency dispatching of emergency services.
 - c. Youth Services – handling the concerns and rights of the youth in our community including those in the court system.
 - d. Fire – handling fire safety and prevention within the City.
4. Parks, Library and Recreation
- a. Parks, Library and Recreation Administration – handling the day-to-day operations.
 - b. Cemetery – handling the day-to-day operations of Riverside Cemetery.
 - c. Museum – handling the day-to-day operation of the Overland Trail Museum.
 - d. Parks – handling the day-to-day operations of the City parks, playgrounds, and open space.
 - e. Forestry – handling the maintenance of the urban forest.
 - f. Recreation Center – handling the day-to-day operation of the Sterling Recreation Center.
 - g. Recreation Programs – including softball, basketball, volleyball, Tolla Brown Skate Park, special events, tennis and baseball.
 - h. Library – handling the day-to-day operation of the Sterling Public Library.

The budget also includes other funds, as the Capital Improvement Fund, the Capital Replacement Fund, the Employee Self-Insurance Fund, Risk Management Fund, Conservation Trust Fund, Perpetual Care Fund, Karl Falch Trust Fund, Ethel Johnson Trust Fund, Old Library Fund, Elna Anderson Trust Fund, Ethel Lindstrom Trust Fund and the Library Improvement Fund. The funds are monies dedicated for specific purposes and received monies from various sources.

PERSONNEL

The Personnel sections of the budgets show increases. Based on the present policy of bi-weekly pay periods the salaries are dispersed in 26 pay periods. The budget includes a possible three percent merit increase in salary and wages for City employees. This merit increase impacts the budget approximately \$78,000.

The budget also reflects an increase of approximately 5 percent in medical insurance costs. The employee's contribution remains at 10 percent of the core premium plus 100 percent of coverage upgrades.

This budget does not include any new positions or the expansion of hours for any existing positions.

Whereas, the Recreation Center Supervisor was promoted to Recreation Superintendent and a cashier was promoted to Assistant to the Superintendent, those positions have been moved from the Recreation Center budget to the Recreation Administration budget. The budget also reflects car allowances for employees whose duties require travel by private automobile to City Hall in conducting City business.

OPERATIONS AND MAINTENANCE

The budget amounts in these sections were again held at or near 2008 levels if possible, the major adjustments were in utilities, budgeted at 10 percent over projected 2008, adjustments to telephone due to change in service requirements and reallocations of costs, and projected increases in oil and gas. The budget includes the property and causality insurance premium, again budgeted in the City Hall Non-Departmental budget. The budget includes appropriations for capital equipment replacements. For equipment to be purchased in 2009, the cost is budgeted for contribution to the Fund. For equipment purchased in 2006, 2007, and 2008, the pro-rata share of cost is budgeted to the Capital Equipment. This will further impact the Equipment Replacement Fund equity under GASB 34.

As the economic condition of the City appears to be improving, continued cooperation of the City, County and Logan County Economic Development Corporation (LCEDC) is imperative. Continued funding of LCEDC is budgeted.

With a contribution to the City and a GOCO grant, (now Prairie Park) is completed.

With this development pressure, discussions with the County regarding contracting for land use planning services have been held. The land use plan and master plan are aging and are in need of review and updating. Funds for this work is not in the adopted budget but must be considered.

The wage and compensation policies of the City are continuing to be reviewed. The Personnel/HR Director hired in 2005 has commenced the review of the Personnel Policies and, with the input of Department Directors, is redrafting the policy. The draft is now with the Personnel Board. Work has commenced on a new pay plan and drafting of job descriptions.

The City received a donation for an addition and renovation of the Sterling Public Library. Fundraising is continuing.

As funds become available, the City should continue to pursue grants and low interest loans to continue the upgrading and improvements of the parks and recreation facilities including the library and museum.

WATER-SANITATION-SEWER FUNDS

Water Fund

The projected revenue in the Water Fund is \$1,916,500 compared to \$1,666,744 in actual 2007. This increase of 15 percent was the result of the major increase effective in April 2008. The operating costs of this fund continue to increase due primarily to electric costs, fuel costs and pipe materials. The legal costs have moderated for 2008 but appear unsure in 2009 because of an appeal in Water Court and the City's application supporting the water supply for Sterling Ethanol LLC.

The City also had substantial costs for redrilling wells 3 and 10, decreasing funds available for main replacement.

Not included in this budget is a Preliminary Engineering Report required by the Colorado Department of Public Health and Environment. The City water quality is in violation of the Primary Standards for drinking water of the Clean Water Act. Correction of this violation will require the construction of a water treatment plant by 2012. The study, design nor construction costs are in the budget.

To balance the revenue to the expenditures, a nine percent increase is necessary. Making the adjustment to the expenditures of the capital recovery and painting reserve, the projected revenue exceeds the adjusted expenditures by \$57,122.

Sanitation Fund

This is an Enterprise Fund for the purpose of collecting and disposing of residential trash and rubbish within the City. In April of 2008, this service realized an increase in user charges of approximately 3 percent. In 2009, to balance the projected expenditures adjusted for capital equipment replacement, a rate adjustment of 8 percent is necessary. The budget as adjusted above shows a \$39,000 deficient.

Sewer Fund

This is the Enterprise Fund for the operation of the sewer system to collect, transport, treat and discharge the sanitary waste of the City. Again, this fund realized approximately a 4 percent increase in user fees during 2008. Based on the projected revenues and expenditures for 2008, the expenditures exceed the revenues by \$439,621. The projected capital recovery and lagoon cleaning reserve in 2008 is \$608,624. In the 2009 budget, as presented, the expenditures exceed the budgeted revenue by \$508,357. To make the budgeted revenue match the budgeted expense, a 28 percent increase is necessary. However, the capital recovery, lagoon cleaning reserve and equipment total for 2009 is \$686,124; making the projected revenue exceed the projected adjusted expenditures less equipment by \$177,767.

SUMMARY

This budget represents a great deal of time spent by City Council, staff, advisory boards and citizens. It is a fiscal plan to continue to provide services and programs to fit the perceived needs of the community with the limited resources available.

The City is fortunate to have the dedicated, loyal staff and employees who continue to be committed to provide efficient services to the people who live in or visit our community.

Sincerely,



Joseph D. Kiolbasa
City Manager

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FUND SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$1,934,235	\$2,354,384	\$1,923,666
ADD: REVENUE	\$11,106,419	\$11,037,767	\$10,832,204
TOTAL AVAILABLE	\$13,040,654	\$13,392,151	\$12,755,870
LESS: EXPENDITURES	\$10,686,270	\$11,468,485	\$11,607,115
ENDING FUND BALANCE	\$2,354,384	\$1,923,666	\$1,148,755
<u>WATER FUND</u>			
BEGINNING FUND BALANCE	-\$261,897	-\$442,132	-\$517,373
ADD: REVENUE	\$1,666,744	\$1,923,505	\$1,916,500
TOTAL AVAILABLE	\$1,404,847	\$1,481,373	\$1,399,127
LESS: EXPENDITURES	\$1,846,979	\$1,998,746	\$2,103,523
ENDING FUND BALANCE	-\$442,132	-\$517,373	-\$704,396
<u>SANITATION FUND</u>			
BEGINNING FUND BALANCE	\$1,001,282	\$1,063,046	\$815,601
ADD: REVENUE	\$480,938	\$463,963	\$464,000
TOTAL AVAILABLE	\$1,482,220	\$1,527,009	\$1,279,601
LESS: EXPENDITURES	\$419,174	\$711,408	\$691,000
ENDING FUND BALANCE	\$1,063,046	\$815,601	\$588,601
<u>SEWER FUND</u>			
BEGINNING FUND BALANCE	\$4,008,733	\$4,492,953	\$4,053,332
ADD: REVENUE	\$1,922,781	\$1,764,377	\$1,781,935
TOTAL AVAILABLE	\$5,931,514	\$6,257,330	\$5,835,267
LESS: EXPENDITURES-Sewer Div	\$571,087	\$815,495	\$904,311
LESS: EXPENDITURES-Wastewater	\$867,474	\$1,388,503	\$1,385,981
ENDING FUND BALANCE	\$4,492,953	\$4,053,332	\$3,544,975
<u>OLD LIBRARY BUILDING FUND</u>			
BEGINNING FUND BALANCE	\$85,198	\$89,593	\$843
ADD: REVENUE	\$4,445	\$1,600	\$100
TOTAL AVAILABLE	\$89,643	\$91,193	\$943
LESS: EXPENDITURES	\$50	\$90,350	\$0
ENDING FUND BALANCE	\$89,593	\$843	\$943
<u>PERPETUAL CARE FUND</u>			
BEGINNING FUND BALANCE	\$131,966	\$142,018	\$127,647
ADD: REVENUE	\$16,402	\$19,091	\$18,000
TOTAL AVAILABLE	\$148,368	\$161,109	\$145,647
LESS: EXPENDITURES	\$6,350	\$33,462	\$8,805
ENDING FUND BALANCE	\$142,018	\$127,647	\$136,842
<u>ELNA ANDERSON FUND</u>			
BEGINNING FUND BALANCE	\$186,617	\$196,323	\$200,550
ADD: REVENUE	\$9,756	\$5,300	\$5,300
TOTAL AVAILABLE	\$196,373	\$201,623	\$205,850
LESS: EXPENDITURES	\$50	\$1,073	\$50
ENDING FUND BALANCE	\$196,323	\$200,550	\$205,800

FUND SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
<u>ETHEL LINDSTROM</u>			
BEGINNING FUND BALANCE	\$215,610	\$226,868	\$233,018
ADD: REVENUE	\$11,308	\$6,200	\$6,200
TOTAL AVAILABLE	\$226,918	\$233,068	\$239,218
LESS: EXPENDITURES	\$50	\$50	\$50
ENDING FUND BALANCE	\$226,868	\$233,018	\$239,168
<u>LIBRARY IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$0	\$632,034	\$731,534
ADD: REVENUE	\$632,034	\$99,500	\$19,000
TOTAL AVAILABLE	\$632,034	\$731,534	\$750,534
LESS: EXPENDITURES	\$0	\$0	\$50
ENDING FUND BALANCE	\$632,034	\$731,534	\$750,484
<u>CONSERVATION TRUST FUND</u>			
BEGINNING FUND BALANCE	\$239,724	\$222,509	\$288,232
ADD: REVENUE	\$151,362	\$145,997	\$146,500
TOTAL AVAILABLE	\$391,086	\$368,506	\$434,732
LESS: EXPENDITURES	\$168,577	\$80,274	\$348,000
ENDING FUND BALANCE	\$222,509	\$288,232	\$86,732
<u>ETHEL JOHNSON FUND</u>			
BEGINNING FUND BALANCE	\$50	\$0	\$0
ADD: REVENUE	\$0	\$0	\$0
TOTAL AVAILABLE	\$50	\$0	\$0
LESS: EXPENDITURES	\$50	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0
<u>KARL FALCH FUND</u>			
BEGINNING FUND BALANCE	\$29,756	\$31,217	\$31,967
ADD: REVENUE	\$1,511	\$800	\$800
TOTAL AVAILABLE	\$31,267	\$32,017	\$32,767
LESS: EXPENDITURES	\$50	\$50	\$850
ENDING FUND BALANCE	\$31,217	\$31,967	\$31,917
<u>EMPLOYEE SELF-INSURANCE FUND</u>			
BEGINNING FUND BALANCE	\$645,291	\$675,550	\$688,904
ADD: REVENUE	\$1,034,170	\$1,157,069	\$1,457,156
TOTAL AVAILABLE	\$1,679,461	\$1,832,619	\$2,146,060
LESS: EXPENDITURES	\$1,003,911	\$1,143,715	\$1,468,556
ENDING FUND BALANCE	\$675,550	\$688,904	\$677,504
<u>SERVICE CENTER FUND</u>			
BEGINNING FUND BALANCE	\$244,055	\$268,628	\$253,380
ADD: REVENUE	\$653,547	\$611,258	\$671,171
TOTAL AVAILABLE	\$897,602	\$879,886	\$924,551
LESS: EXPENDITURES	\$628,974	\$626,506	\$675,579
ENDING FUND BALANCE	\$268,628	\$253,380	\$248,972

FUND SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$670,388	\$822,433	\$825,580
ADD: REVENUE	\$685,479	\$467,148	\$404,593
TOTAL AVAILABLE	\$1,355,867	\$1,289,581	\$1,230,173
LESS: EXPENDITURES	\$533,434	\$464,001	\$468,760
ENDING FUND BALANCE	\$822,433	\$825,580	\$761,413
<u>CAPITAL EQUIPMENT FUND</u>			
BEGINNING FUND BALANCE	\$266,478	\$342,690	\$371,668
ADD: REVENUE	\$593,164	\$522,270	\$562,303
TOTAL AVAILABLE	\$859,642	\$864,960	\$933,971
LESS: EXPENDITURES	\$516,952	\$493,292	\$348,065
ENDING FUND BALANCE	\$342,690	\$371,668	\$585,906
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$1,223,965	\$911,278	\$1,085,477
ADD: REVENUE	\$131,379	\$289,709	\$415,539
TOTAL AVAILABLE	\$1,355,344	\$1,200,987	\$1,501,016
LESS: EXPENDITURES	\$444,066	\$115,510	\$628,510
ENDING FUND BALANCE	\$911,278	\$1,085,477	\$872,506

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
CITY COUNCIL	\$37,432	\$62,435	\$58,344
CITY MANAGER	\$290,878	\$319,577	\$342,150
CITY ATTORNEY	\$170,721	\$177,545	\$188,567
MUNICIPAL COURT	\$84,027	\$99,928	\$103,614
FINANCE	\$384,783	\$385,331	\$432,043
NON-DEPARTMENTAL	\$1,447,360	\$1,361,910	\$1,321,015
PERSONNEL	\$178,345	\$196,989	\$226,092
POLICE	\$1,460,378	\$1,761,139	\$1,862,981
DISPATCH	\$452,168	\$443,121	\$489,701
YOUTH SERVICES	\$86,008	\$95,070	\$101,804
FIRE	\$1,336,304	\$1,287,538	\$1,445,062
PUBLIC WORKS ADMINISTRATION	\$305,606	\$336,435	\$340,751
STREET	\$1,443,166	\$2,278,403	\$1,869,666
AIRPORT	\$412,419	\$299,235	\$305,105
CEMETERY	\$193,488	\$198,913	\$255,814
MUSEUM	\$139,721	\$150,184	\$157,486
PARKS	\$833,335	\$443,983	\$519,504
RECREATION CENTER	\$573,666	\$624,462	\$549,631
FORESTRY	\$144,432	\$166,637	\$162,019
PLR ADMINISTRATION	\$125,653	\$114,430	\$229,302
PROGRAMS	\$144,138	\$152,655	\$163,664
LIBRARY	\$442,242	\$512,565	\$482,800
TOTAL GENERAL FUND	\$10,686,270	\$11,468,485	\$11,607,115

GENERAL FUND REVENUE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
TAXES	\$7,354,318	\$7,582,144	\$7,547,700
FRANCHISE TAXES	\$642,750	\$683,900	\$680,500
LICENSES & PERMITS	\$209,375	\$235,829	\$146,500
INTERGOVERNMENTAL REVENUE	\$1,287,761	\$929,605	\$1,038,597
CHARGES FOR SERVICES	\$248,067	\$243,584	\$251,008
FINES & FORFEITURES	\$156,113	\$199,180	\$180,350
MISCELLANEOUS REVENUE	\$707,526	\$653,925	\$386,950
TRANSFER FROM OTHER FUNDS	\$500,509	\$509,601	\$600,599
TOTAL GENERAL FUND REVENUE	<u>\$11,106,419</u>	<u>\$11,037,767</u>	<u>\$10,832,204</u>

GENERAL FUND - REVENUE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
TAXES			
REAL & PERS PROP TAXES	\$956,096	\$1,012,400	\$1,000,000
ROAD & BRIDGE FUND TAXES	\$131,476	\$125,730	\$100,000
AUTO OWNERSHIP TAXES	\$146,886	\$149,639	\$135,000
SALES TAX	\$5,702,665	\$5,852,000	\$5,911,500
USE TAX - VEHICLES	\$237,216	\$229,175	\$215,000
USE TAX - BLDG MATERIALS	\$70,616	\$98,000	\$70,000
SALES TAX REBATE	\$94,163	\$100,000	\$100,000
EMPLOYEE OCCUPATION TAX	\$15,200	\$15,200	\$16,200
TOTAL TAXES	\$7,354,318	\$7,582,144	\$7,547,700
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$300,564	\$320,000	\$316,000
FRCH TAX- XCEL GAS	\$180,207	\$200,000	\$206,500
FRCH TAX- BRESNAN	\$97,720	\$103,300	\$98,000
FRCH TAX- U S WEST COMM	\$64,259	\$60,600	\$60,000
TOTAL FRANCHISE TAXES	\$642,750	\$683,900	\$680,500
LICENSES & PERMITS			
LIQUOR LICENSES	\$3,095	\$4,479	\$3,500
LIQUOR LICENSE FINE	\$1,500	\$1,000	\$750
PROFESS & OCCUP LICENSES	\$11,550	\$14,500	\$13,000
BUILDING PERMITS	\$41,297	\$75,000	\$35,000
BURIAL PERMITS	\$65,995	\$64,200	\$68,000
EXCAVATION PERMITS	\$946	\$780	\$750
MOBILE HOME HOOKUP FEE	\$555	\$870	\$500
OTHER PERMITS	\$84,437	\$75,000	\$25,000
TOTAL LICENSES & PERMITS	\$209,375	\$235,829	\$146,500
INTERGOVERNMENTAL REVENUE			
FED AVIATION ADMIN GRANT	\$117,860	\$0	\$0
LITERACY COALITION	\$17,342	\$10,000	\$10,000
SEAT BELT ENFORCE GRANT	\$1,490	\$1,900	\$0
HIGHWAY USERS TAX	\$320,167	\$301,700	\$302,000
1.50 ADD MOTOR VEH TAX	\$16,597	\$16,131	\$16,500
STATE MAINT AGREEMENT	\$11,760	\$11,760	\$11,760
STATE CIGARETTE TAX	\$49,041	\$46,350	\$45,000
SEVERANCE TAX	\$91,068	\$107,714	\$105,000
2.50 ADD MOTOR VEH TAX	\$24,273	\$23,623	\$24,000
COUNTY TAX COLLECTION FEE	\$2,354	\$4,445	\$2,500
STATE AVIATION FUEL TAX	\$3,918	\$2,655	\$2,500
RURAL FIRE DIST	\$124,030	\$124,000	\$124,000
STERLING HOUSING	\$17,009	\$16,000	\$17,000
DISPATCH SERVICE FEE	\$199,278	\$238,868	\$240,000
EMERGENCY MANAGER	\$22,020	\$24,459	\$32,337
ENHANCEMENT FUNDS	\$0	\$0	\$106,000
TEA-21 GRANT	\$269,554	\$0	\$0
TOTAL INTERGOVERNMENTAL	\$1,287,761	\$929,605	\$1,038,597

GENERAL FUND - REVENUE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$2,033	\$1,844	\$1,750
SPECIAL POLICE SERVICES	\$836	\$538	\$500
SEARCH FEES	\$812	\$1,100	\$1,000
TRANSCRIPT FEES	\$0	\$60	\$0
LIBRARY COPY SALES	\$5,069	\$5,570	\$7,500
INTERLIBRARY LOAN	\$19	\$15	\$50
VEHICLE INSPECTION FEES	\$325	\$30	\$500
STREET CHARGE	\$2,524	\$0	\$1,000
NUISANCE REMOVAL	\$0	\$4,600	\$5,750
CURB/GUTTER MCKINLEY-PRINCIPLE	\$3,249	\$4,034	\$2,556
CURB/GUTTER MCKINLEY-INTEREST	\$530	\$373	\$65
CURB/GUTTER CLARK-PRINCIPLE	\$96	\$105	\$114
CURB/GUTTER CLARK-INTEREST	\$32	\$22	\$13
ANIMAL CONTROL & SHELTER	\$0	\$0	\$500
DISINTER & REINTER FEES	\$1,493	\$0	\$790
SALE OF CEMETERY LOTS	\$28,517	\$24,700	\$30,000
COLUMBARIUM NICHES	\$2,290	\$5,000	\$5,000
VAULT FEE	\$9,250	\$8,000	\$9,000
FACILITY USE FEE	\$120	\$150	\$200
PAVILION RENTAL	\$4,850	\$6,500	\$5,000
PICNIC TABLE RENTAL	\$520	\$550	\$500
POOL ADMISSIONS	\$52,560	\$50,000	\$53,000
SOFTBALL CONCESSION	\$1,746	\$1,650	\$1,500
REC CENTER CONCESSIONS	\$3,344	\$2,000	\$2,500
SOFTBALL FEES	\$18,374	\$18,000	\$18,000
BASKETBALL FEES	\$4,570	\$5,400	\$5,400
YOUTH SOFTBALL	\$9,501	\$9,333	\$9,000
VOLLEYBALL FEES	\$5,680	\$6,000	\$6,000
SPECIAL EVENTS	\$956	\$200	\$500
SWIM LESSONS	\$18,352	\$18,600	\$18,000
LOCKER RENTAL	\$2,074	\$2,385	\$2,100
WEIGHT ROOM FEES	\$6,177	\$7,025	\$8,000
ANNUAL PASS	\$12,847	\$15,000	\$12,000
SPECIAL PROGRAMS	\$2,029	\$4,500	\$3,000
RACQUETBALL COURT	\$8,630	\$7,050	\$7,500
REC CENTER SALES	\$68	\$25	\$100
EQUIPMENT RENTALS	\$1,156	\$1,050	\$1,150
OTHER REC RECEIPTS	\$1,327	\$1,500	\$1,500
YOUTH BASKETBALL	\$21,620	\$17,800	\$18,000
YOUTH VOLLEYBALL	\$5,996	\$6,325	\$5,000
HAZARDOUS SPILLS	\$1,907	\$0	\$150
FIRE FEE	\$10	\$0	\$50
MUSEUM FEES	\$503	\$500	\$750
MUSEUM ADMISSION	\$6,040	\$6,000	\$6,000
MUSEUM COPIES	\$35	\$50	\$20
TOTAL CHARGES FOR SERVICES	\$248,067	\$243,584	\$251,008

GENERAL FUND - REVENUE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
FINES & FORFEITS			
TRAFFIC FINES	\$58,958	\$103,000	\$80,000
OTHER FINES & FORFEITS	\$61,407	\$60,000	\$65,000
COURT COSTS	\$10,479	\$11,300	\$10,000
DOG FINES	\$6,418	\$6,000	\$6,000
COURT ADMINISTRATIVE FEES	\$2,950	\$3,500	\$4,000
MICROCHIP FEE	\$200	\$300	\$200
DEPT MOTOR VEHICLE/OJW	\$4,075	\$3,500	\$3,500
USEFUL PUBLIC SERVICE	\$4,075	\$3,780	\$4,000
LIBRARY FINES	\$7,501	\$7,800	\$7,500
NUISANCE FINE	\$50	\$0	\$150
TOTAL FINES & FORFEIT	\$156,113	\$199,180	\$180,350
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$60,443	\$40,000	\$40,000
SALES TAX PENALTY & INTEREST	\$17,177	\$13,000	\$15,000
MISCELLANEOUS	\$38,433	\$15,650	\$6,000
SHORT CHECK FEE	\$468	\$360	\$450
DRUG SEIZURE	\$36,415	\$11,633	\$0
RENTS FROM LAND	\$9,032	\$7,562	\$9,000
AIRPORT FUEL SALES	\$210,115	\$195,000	\$195,000
OUTSIDE FUEL SALES	\$164,075	\$147,000	\$87,000
HANGAR RENT	\$32,019	\$27,500	\$30,000
SALE OF ASSETS	\$2,225	\$5,160	\$1,500
COMPENSATION FOR LOSS	\$76	\$0	\$0
HERITAGE FESTIVAL	\$0	\$2,300	\$1,000
OTHER REFUNDS OF EXPEND	\$21,383	\$600	\$0
CONTRIBUTIONS FOR MUSEUM	\$1,270	\$1,000	\$500
OTHER CONTRIBUTIONS	\$30,000	\$30,000	\$500
GIFTS	\$250	\$0	\$1,000
GRANTS	\$84,145	\$115,360	\$0
PASS-THRU	\$0	\$41,800	\$0
TOTAL MISCELLANEOUS REVENUE	\$707,526	\$653,925	\$386,950
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$189,131	\$199,538	\$234,629
TRANSFER FROM SEWER FUND	\$244,265	\$234,837	\$248,761
TRANSFER FROM PERPETUAL CARE	\$5,000	\$5,500	\$4,000
TRANSFER FROM SAN FUND	\$62,113	\$69,726	\$65,609
TRANSFER FROM HEALTH & WELFARE	\$0	\$0	\$17,000
TRANSFER FROM SERV CENTER	\$0	\$0	\$8,600
TRANSFER FROM INSURANCE	\$0	\$0	\$22,000
TOTAL TRANS FROM OTHER FUND	\$500,509	\$509,601	\$600,599
TOTAL REVENUE	\$11,106,419	\$11,037,767	\$10,832,204

GENERAL FUND CITY COUNCIL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$28,800	\$28,800	\$28,800
WORKERS COMPENSATION	\$16	\$122	\$117
SOCIAL SECURITY	\$2,203	\$2,203	\$2,203
MEDICAL INSURANCE	\$0	\$140	\$504
TOTAL PERSONNEL	<u>\$31,019</u>	<u>\$31,125</u>	<u>\$31,624</u>
OFFICE SUPPLIES	\$30	\$100	\$450
ADVERTISING	\$580	\$600	\$600
RECODIFYING ORDINANCES	\$633	\$3,010	\$1,500
POSTAGE	\$43	\$50	\$70
YOUTH COMMISSION	\$441	\$1,500	\$5,000
CONFERENCES & TRAINING	\$493	\$1,200	\$2,500
TRAVEL, MEALS & LODGING	\$2,224	\$3,500	\$4,000
MATERIALS & SUPPLIES	\$359	\$500	\$600
LEGAL & CONSULTING	\$1,610	\$850	\$2,000
ARTS	\$0	\$20,000	\$10,000
TOTAL MAINT & OPER	<u>\$6,413</u>	<u>\$31,310</u>	<u>\$26,720</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL CITY COUNCIL	<u><u>\$37,432</u></u>	<u><u>\$62,435</u></u>	<u><u>\$58,344</u></u>

GENERAL FUND CITY MANAGER	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$194,151	\$215,137	\$223,014
City Manager			
EM Coordinator			
Information Tech Sp			
Executive Secretary			
OVERTIME	\$0	\$200	\$200
DISABILITY INSURANCE	\$1,652	\$1,805	\$3,148
WORKERS COMPENSATION	\$1,116	\$908	\$904
RETIREMENT PROGRAM	\$13,598	\$15,856	\$13,949
SOCIAL SECURITY	\$14,189	\$16,473	\$17,076
MEDICAL INSURANCE	\$34,363	\$31,192	\$43,968
TOTAL PERSONNEL	\$259,069	\$281,571	\$302,259
OFFICE SUPPLIES	\$1,330	\$1,166	\$1,500
TELEPHONE	\$1,865	\$2,725	\$3,200
POSTAGE	\$227	\$205	\$400
CONFERENCES & TRAINING	\$636	\$750	\$750
TRAVEL, MEALS & LODGING	\$2,583	\$2,000	\$2,000
MEMBERSHIP & DUES	\$1,948	\$1,452	\$2,000
SUBSCRIPTION/PUBLICATION	\$480	\$500	\$500
CONFERENCES & TRAINING (Emg Mgr)	\$0	\$500	\$500
TRAVEL, MEALS & LODGING (Emg Mgr)	\$1,295	\$1,000	\$1,000
GASOLINE & OIL	\$177	\$2,268	\$2,100
EQUIPMENT REPAIRS & MAINT	\$0	\$200	\$200
VEHICLE ALLOWANCE	\$3,949	\$4,308	\$4,308
MATERIALS & SUPPLIES	\$1,598	\$1,000	\$1,500
EMERGENCY MANAGER SUPPLIES	\$7,874	\$5,000	\$5,000
EMERGENCY MGR GRANT EXP	\$157	\$500	\$500
CONTINGENCY	\$5,755	\$12,500	\$12,500
TOTAL MAINT & OPER	\$29,874	\$36,074	\$37,958
TRANSFER TO CAPITAL EQUIP	\$1,935	\$1,933	\$1,933
TOTAL CAPITAL OUTLAY	\$1,935	\$1,933	\$1,933
TOTAL CITY MANAGER	\$290,878	\$319,577	\$342,150

Equipment:

Replacement costs			\$1,933
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GENERAL FUND CITY ATTORNEY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$120,584	\$124,827	\$130,331
Attorney			
Paralegal			
OVERTIME	\$186	\$200	\$0
DISABILITY INSURANCE	\$1,073	\$1,095	\$1,840
WORKERS COMPENSATION	\$639	\$533	\$528
RETIREMENT PROGRAM	\$8,887	\$8,640	\$8,971
SOCIAL SECURITY	\$8,900	\$9,549	\$9,970
MEDICAL INSURANCE	\$13,948	\$14,680	\$15,552
TOTAL PERSONNEL	\$154,217	\$159,524	\$167,192
OFFICE SUPPLIES	\$375	\$722	\$400
TELEPHONE	\$897	\$1,206	\$1,400
PRINTING	\$0	\$0	\$25
POSTAGE	\$386	\$390	\$500
CONFERENCES & TRAINING	\$1,092	\$1,500	\$2,000
TRAVEL, MEALS & LODGING	\$2,639	\$2,500	\$3,000
MEMBERSHIP & DUES	\$772	\$1,000	\$1,000
SUBSCRIPTIONS	\$0	\$1,300	\$1,300
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$75
VEHICLE ALLOWANCE	\$2,000	\$2,670	\$3,100
RENTS & CHARGES	\$24	\$750	\$1,500
MATERIALS & SUPPLIES	\$11	\$815	\$100
LEGAL BOOKS	\$6,087	\$5,168	\$6,975
LEGAL COUNSEL	\$2,221	\$0	\$0
TOTAL MAINT & OPER	\$16,504	\$18,021	\$21,375
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
 TOTAL CITY ATTORNEY	 \$170,721	 \$177,545	 \$188,567

GENERAL FUND MUNICIPAL COURT	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$59,775	\$65,161	\$67,827
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$100	\$100
DISABILITY INSURANCE	\$311	\$326	\$957
ALTERNATE JUDGE	\$0	\$2,500	\$1,000
WORKERS COMPENSATION	\$325	\$267	\$275
RETIREMENT PROGRAM	\$2,154	\$1,864	\$1,695
SOCIAL SECURITY	\$4,397	\$4,992	\$5,196
MEDICAL INSURANCE	\$10,066	\$10,442	\$11,064
TOTAL PERSONNEL	\$77,028	\$85,652	\$88,114
OFFICE SUPPLIES	\$397	\$443	\$1,000
TELEPHONE	\$757	\$791	\$850
PRINTING	\$0	\$225	\$150
JURY & COURT EXPENSE	\$45	\$500	\$1,000
POSTAGE	\$279	\$417	\$300
CONFERENCES & TRAINING	\$460	\$500	\$1,000
TRAVEL, MEALS & LODGING	\$735	\$750	\$750
MEMBERSHIP & DUES	\$30	\$400	\$400
SUBSCRIPTION/PUBLICATION	\$0	\$300	\$300
EQUIPMENT REPAIRS & MAINT	\$0	\$200	\$200
TRANSCRIPTS	\$0	\$0	\$300
MATERIALS & SUPPLIES	\$128	\$750	\$750
PRISONER HOUSING	\$4,168	\$8,000	\$4,000
COURT APP COUNSEL/INTERPRETING	\$0	\$1,000	\$4,500
TOTAL MAINT & OPER	\$6,999	\$14,276	\$15,500
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL MUNICIPAL COURT	\$84,027	\$99,928	\$103,614

GENERAL FUND FINANCE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$228,820	\$218,684	\$241,644
Finance Director/City Clerk			
Admin Asst/Deputy Clerk			
(3) Account Clerks			
Sales Tax Technician			
Purchasing Technician			
OVERTIME	\$331	\$435	\$0
DISABILITY INSURANCE	\$2,386	\$1,867	\$3,411
WORKERS COMPENSATION	\$1,234	\$1,017	\$979
RETIREMENT PROGRAM	\$15,770	\$11,743	\$12,976
SOCIAL SECURITY	\$16,388	\$16,763	\$18,486
MEDICAL INSURANCE	\$47,840	\$51,844	\$70,512
TOTAL PERSONNEL	\$312,769	\$302,353	\$348,008
OFFICE SUPPLIES	\$14,894	\$18,600	\$13,500
ADVERTISING	\$228	\$150	\$150
TELEPHONE	\$2,436	\$3,392	\$3,850
POSTAGE	\$6,389	\$7,471	\$7,600
CONFERENCES & TRAINING	\$1,175	\$1,300	\$2,000
TRAVEL, MEALS & LODGING	\$2,048	\$800	\$2,000
MEMBERSHIP & DUES	\$1,215	\$800	\$900
SUBSCRIPTION/PUBLICATION	\$497	\$425	\$425
EQUIPMENT REPAIRS & MAINT	\$0	\$200	\$200
VEHICLE ALLOWANCE	\$1,200	\$1,200	\$1,800
RENTS & CHARGES	\$1,137	\$5,000	\$5,220
TAX COLLECTION FEE	\$21,855	\$23,000	\$23,000
CONSULTANT FEES	\$714	\$1,000	\$3,000
FILING/RECORDING FEES	\$1,123	\$1,000	\$1,300
MATERIALS & SUPPLIES	\$915	\$750	\$700
SMALL EQUIP/FURNITURE	\$369	\$800	\$1,300
OVER & SHORT ACCOUNT	\$113	\$5	\$5
DATA PROC/PROGRAM	\$3,845	\$4,085	\$4,085
VEH USE TAX COLLECTION	\$11,861	\$13,000	\$13,000
TOTAL MAINT & OPER	\$72,014	\$82,978	\$84,035
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL FINANCE	\$384,783	\$385,331	\$432,043

Small Equip/Furniture:

Chairs (3)	\$900
Calculators (2)	\$200
Printers (2)	\$200
	<u>\$1,300</u>

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
TRANSFER SERV CNTR LEASE	\$104,450	\$106,853	\$105,963
TRANSFER TO SERV CNTR FND	\$337,547	\$304,948	\$354,810
COPIER MNTC & SUPPLIES	\$15,728	\$17,000	\$15,000
INSURANCE	\$138,600	\$84,900	\$80,311
MEMBERSHIP & DUES	\$8,210	\$8,687	\$8,694
EQUIPMENT MAINTENANCE	\$38,870	\$30,000	\$35,000
EQUIPMENT REPAIRS & MAINT	\$1,899	\$5,000	\$3,000
UTILITIES	\$42,349	\$50,910	\$54,400
RENTS & CHARGES	\$5,583	\$5,349	\$5,000
FACILITY REPAIRS	\$17,448	\$40,000	\$30,000
MATERIALS & SUPPLIES	\$20,662	\$18,000	\$17,500
STOCK ITEMS	\$2,622	\$1,500	\$1,500
SMALL EQUIP/FURNITURE	\$19,651	\$26,533	\$2,000
JANITOR SERVICE	\$30,042	\$31,132	\$32,350
DATA PROC/PROGRAM	\$32,089	\$8,000	\$10,000
HARDWARE/SOFTWARE LEASE	\$64,028	\$67,322	\$69,341
PURCHASE FOR RESALE	\$162,302	\$145,500	\$86,000
COOPERATIVE MINISTRIES	\$5,000	\$7,000	\$7,500
HUMANE SOCIETY	\$84,335	\$84,000	\$84,000
COMMUNITY RELATIONS	\$19,755	\$26,000	\$18,000
LOGAN CNTY CHAMBER	\$5,000	\$5,000	\$5,000
COUNTY EXPRESS	\$11,000	\$6,500	\$6,500
SALES TAX REBATE	\$100,941	\$100,000	\$100,000
USE TAX REBATE	\$5,420	\$0	\$0
GRANT REIMBURSEMENT	\$0	\$41,800	\$0
ECONOMIC DEVELOPMENT	\$40,000	\$40,000	\$44,000
ELECTIONS	\$14,524	\$10,000	\$15,000
CONTRIBUTIONS	\$0	\$800	\$800
STERLING ARTS COUNCIL	\$2,000	\$2,000	\$2,000
HERITAGE FESTIVAL	\$3,674	\$0	\$0
AUDIT	\$10,960	\$12,580	\$13,000
CIVIL DEFENSE	\$586	\$500	\$500
TOTAL MAINT & OPER	\$1,345,275	\$1,287,814	\$1,207,169
TRANSFER TO CAPITAL EQUIP	\$102,085	\$74,096	\$113,846
TOTAL CAPITAL OUTLAY	\$102,085	\$74,096	\$113,846
TOTAL NON-DEPARTMENTAL	\$1,447,360	\$1,361,910	\$1,321,015

Small Equip/Furniture:

17" monitor (12 @ \$165) \$2,000

\$2,000

Equipment:

Replacement costs \$27,846

AS400 \$86,000

\$113,846

GENERAL FUND PERSONNEL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$108,430	\$112,460	\$116,653
Director of Personnel/HR			
Personnel/HR Assistant			
Receptionist			
OVERTIME	\$83	\$200	\$200
DISABILITY INSURANCE	\$1,152	\$1,211	\$1,647
WORKERS COMPENSATION	\$579	\$482	\$473
RETIREMENT PROGRAM	\$7,992	\$6,039	\$6,264
SOCIAL SECURITY	\$7,867	\$8,618	\$8,939
MEDICAL INSURANCE	\$24,014	\$25,055	\$26,544
TOTAL PERSONNEL	\$150,117	\$154,065	\$160,720
OFFICE SUPPLIES	\$1,589	\$2,000	\$2,000
ADVERTISING	\$6,080	\$2,000	\$3,000
TELEPHONE	\$1,237	\$1,688	\$1,900
PRINTING	\$248	\$1,150	\$1,150
TESTING CHARGES	\$784	\$950	\$950
POSTAGE	\$576	\$736	\$1,000
CONFERENCES & TRAINING	\$787	\$1,000	\$2,500
TRAVEL, MEALS & LODGING	\$2,191	\$1,000	\$4,000
MEMBERSHIP & DUES	\$490	\$600	\$1,000
SUBSCRIPTION/PUBLICATION	\$1,400	\$1,500	\$2,000
EDUCATIONAL ASSISTANCE	\$1,126	\$4,000	\$4,000
TUITION REIMBURSEMENT	\$0	\$5,500	\$8,000
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
MATERIALS & SUPPLIES	\$138	\$700	\$700
TRAINING MAT & COURSES	\$3,285	\$10,600	\$7,000
EMPLOYEE INCENTIVE AWARDS	\$3,319	\$0	\$0
PHYSICAL EXAMS	\$2,482	\$3,000	\$7,672
LEGAL & CONSULTING	\$750	\$1,000	\$3,000
CONTRACT SERVICES	\$1,746	\$5,000	\$15,000
TOTAL MAINT & OPER	\$28,228	\$42,924	\$65,372
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL PERSONNEL	\$178,345	\$196,989	\$226,092

GENERAL FUND PUBLIC WORKS-ADMINISTRATION	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$184,470	\$191,709	\$198,979
Director of Public Works			
Engineering Tech.			
Code Enf. Supervisor			
Code Enf. Officer			
Administrative Sec.			
OVERTIME	\$1,845	\$274	\$1,300
DISABILITY INSURANCE	\$1,880	\$2,057	\$2,809
WORKERS COMPENSATION	\$5,057	\$2,735	\$3,078
RETIREMENT PROGRAM	\$13,521	\$10,295	\$10,685
SOCIAL SECURITY	\$13,760	\$14,687	\$15,321
MEDICAL INSURANCE	\$26,206	\$28,126	\$42,096
TOTAL PERSONNEL	\$246,739	\$249,882	\$274,268
OFFICE SUPPLIES	\$1,664	\$3,031	\$1,800
ADVERTISING	\$48	\$500	\$500
TELEPHONE	\$2,954	\$3,332	\$3,750
PRINTING	\$102	\$0	\$300
POSTAGE	\$2,830	\$3,105	\$3,200
CONFERENCES & TRAINING	\$479	\$2,000	\$1,250
TRAVEL, MEALS & LODGING	\$1,229	\$1,500	\$1,750
MEMBERSHIP & DUES	\$693	\$700	\$1,000
SUBSCRIPTION/PUBLICATION	\$177	\$500	\$500
GASOLINE & OIL	\$7,392	\$8,000	\$13,000
EQUIPMENT REPAIRS & MAINT	\$3,570	\$2,200	\$1,500
COMPUTER UPGRADE & MAINT	\$945	\$0	\$0
RADIO MAINTENANCE	\$0	\$161	\$500
MATERIALS & SUPPLIES	\$457	\$1,500	\$2,950
SMALL EQUIP/FURNITURE	\$4,514	\$1,000	\$0
NUISANCE	\$0	\$5,000	\$5,000
SURVEYING	\$0	\$14,000	\$15,000
DEMOLITION	\$0	\$26,540	\$0
CODE BOOKS	\$13,058	\$1,000	\$2,000
PLAN REVIEW	\$215	\$5,000	\$5,000
TOTAL MAINT & OPER	\$40,327	\$79,069	\$59,000
TRANSFER TO CAPITAL EQUIP	\$18,540	\$7,483	\$7,483
TOTAL CAPITAL OUTLAY	\$18,540	\$7,483	\$7,483
TOTAL PUBLIC WORKS ADMIN	\$305,606	\$336,435	\$340,751
Equipment:			
Replacement costs			\$7,483

GENERAL FUND STREET	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$227,129	\$246,141	\$261,729
Supt./Streets & Sanitation			
(8) Maintenance Workers			
OVERTIME	\$10,052	\$4,393	\$4,000
DISABILITY INSURANCE	\$2,130	\$2,402	\$3,694
WORKERS COMPENSATION	\$40,374	\$27,694	\$27,192
RETIREMENT PROGRAM	\$13,598	\$13,218	\$14,055
SOCIAL SECURITY	\$17,154	\$19,166	\$20,328
MEDICAL INSURANCE	\$56,607	\$64,740	\$92,496
TOTAL PERSONNEL	\$367,044	\$377,753	\$423,494
OFFICE SUPPLIES	\$262	\$100	\$200
TELEPHONE	\$1,222	\$647	\$1,000
POSTAGE	\$58	\$15	\$50
CERTIFICATIONS	\$278	\$0	\$1,200
CONFERENCES & TRAINING	\$0	\$200	\$200
TRAVEL, MEALS & LODGING	\$96	\$200	\$400
MEMBERSHIP & DUES	\$145	\$150	\$150
GASOLINE & OIL	\$45,775	\$54,955	\$73,500
EQUIPMENT REPAIRS & MAINT	\$24,766	\$28,000	\$32,000
CONSULTANT	\$0	\$16,500	\$0
RADIO MAINTENANCE	\$225	\$620	\$500
MATERIALS & SUPPLIES	\$3,846	\$5,000	\$5,000
TIRES	\$2,023	\$4,000	\$8,000
ROAD MATERIALS	\$57,114	\$50,000	\$50,000
PEST CONTROL	\$24,305	\$20,000	\$32,000
DRAINAGE	\$0	\$144,260	\$0
STREET MARKING	\$5,479	\$7,000	\$10,000
PHYSICAL EXAMS	\$378	\$0	\$0
CURB, GUTTER, SIDEWALK	\$97,354	\$30,000	\$30,000
SWEEPING SUPPLIES & RPRS	\$7,432	\$10,000	\$10,000
STREET LIGHTING	\$176,033	\$160,000	\$160,000
TRAFFIC SIGNAL OPERATION	\$2,886	\$2,600	\$4,500
STREET & TRAFFIC SIGNS	\$9,188	\$14,000	\$16,000
TRAFFIC CONTROL RENTALS	\$0	\$5,000	\$5,000
SNOW REMOVAL	\$102,976	\$32,000	\$32,000
UNIFORMS	\$934	\$1,400	\$1,400
CONTRACT ROAD PAVING	\$334,466	\$1,104,408	\$750,000
CONTRACT ROAD REPAIR	\$20,881	\$51,595	\$32,000
ENHANCEMENT PROGRAM	\$0	\$0	\$132,500
TOTAL MAINT & OPER	\$918,122	\$1,742,650	\$1,387,600
TRANSFER TO CAPITAL EQUIP	\$158,000	\$158,000	\$58,572
TOTAL CAPITAL OUTLAY	\$158,000	\$158,000	\$58,572
TOTAL STREET	\$1,443,166	\$2,278,403	\$1,869,666
Equipment:			
Replacement costs			\$42,572
Sander			\$16,000
			\$58,572

GENERAL FUND AIRPORT	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$34,000	\$35,947	\$43,542
Airport Operator - 40 hrs.			
Airport Operator - 20 hrs.			
OVERTIME	\$9,273	\$9,790	\$1,700
DISABILITY INSURANCE	\$324	\$340	\$615
WORKERS COMPENSATION	\$4,565	\$2,675	\$2,614
RETIREMENT PROGRAM	\$2,247	\$1,930	\$2,338
SOCIAL SECURITY	\$3,285	\$3,499	\$3,461
MEDICAL INSURANCE	\$67	\$67	\$4,560
TOTAL PERSONNEL	\$53,761	\$54,249	\$58,830
OFFICE SUPPLIES	\$178	\$50	\$100
ADVERTISING	\$428	\$500	\$500
TELEPHONE	\$3,105	\$2,908	\$3,200
PRINTING	\$328	\$0	\$150
POSTAGE	\$13	\$50	\$35
INSURANCE	\$7,217	\$6,845	\$6,845
CONFERENCES & TRAINING	\$0	\$300	\$300
TRAVEL, MEALS & LODGING	\$0	\$225	\$300
MEMBERSHIP & DUES	\$35	\$200	\$200
SUBSCRIPTION/PUBLICATION	\$1,999	\$2,088	\$2,500
GASOLINE & OIL	\$3,010	\$5,000	\$7,400
EQUIPMENT REPAIRS & MAINT	\$4,899	\$5,978	\$5,600
UTILITIES	\$10,220	\$18,179	\$19,550
FACILITY REPAIRS	\$6,236	\$3,000	\$3,150
BEACON MAINTENANCE	\$7,306	\$7,020	\$7,500
MATERIALS & SUPPLIES	\$4,302	\$2,398	\$3,350
FENCE REPAIR	\$105	\$0	\$500
PURCHASE FOR RESALE	\$183,192	\$180,000	\$175,000
GROUNDS MAINTENANCE	\$84	\$1,650	\$1,500
TOTAL MAINT & OPER	\$232,657	\$236,391	\$237,680
EQUIPMENT	\$0	\$8,595	\$8,595
IMPROVEMENTS	\$126,001	\$0	\$0
TOTAL CAPITAL OUTLAY	\$126,001	\$8,595	\$8,595
TOTAL AIRPORT	\$412,419	\$299,235	\$305,105
Equipment:			
Replacement cost			\$8,595

WATER FUND REVENUE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
WATER REV - INSIDE RESIDENTIAL	\$892,571	\$1,095,000	\$1,100,000
WATER REV - OUTSIDE RESIDENTIAL	\$82,644	\$95,000	\$95,000
WATER REV - INSIDE COMMERCIAL	\$264,557	\$305,000	\$305,000
WATER REV - OUTSIDE COMMERCIAL	\$2,606	\$3,000	\$3,500
WATER REV - INSIDE INDUSTRIAL	\$222,706	\$250,000	\$250,000
MISCELLANEOUS WATER SALE	\$8,524	\$2,628	\$2,000
SURCHARGE	\$40,278	\$40,000	\$45,000
SERVICE CHGS - DISCONNECT	\$20,809	\$23,986	\$20,000
TAPPING CHARGES	\$1,780	\$2,756	\$5,000
WATER DIVISION SERVICES	\$6,218	\$6,231	\$10,000
PENALTIES	\$12,907	\$12,584	\$12,000
INVESTMENT EARNINGS	\$5,713	\$3,200	\$3,000
MISCELLANEOUS	\$10,146	\$16,000	\$500
RENT FROM LAND	\$47,496	\$50,000	\$50,000
RIGHTS	\$937	\$444	\$0
PLANT INVESTMENT FEES	\$46,852	\$17,000	\$15,000
SALE OF ASSETS	\$0	\$675	\$500
TOTAL REVENUE	\$1,666,744	\$1,923,505	\$1,916,500
EXPENDITURES-WATER			
PERSONNEL	\$194,702	\$190,745	\$212,608
MAINT & OPER	\$1,295,701	\$1,316,545	\$1,351,586
CAPITAL OUTLAY	\$167,445	\$291,918	\$304,700
TRANSFERS	\$189,131	\$199,538	\$234,629
TOTAL EXPENDITURES	\$1,846,979	\$1,998,746	\$2,103,523
BEGINNING BALANCE	-\$261,897	-\$442,132	-\$517,373
TOTAL FUND EQUITY	-\$442,132	-\$517,373	-\$704,396

WATER FUND EXPENDITURES	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$111,095	\$109,727	\$121,769
(4) Maintenance Workers			
Water/WW Operator - 20 hrs.			
OVERTIME	\$31,637	\$26,793	\$15,500
DISABILITY INSURANCE	\$996	\$1,053	\$1,719
WORKERS COMPENSATION	\$7,047	\$7,230	\$7,116
RETIREMENT PROGRAM	\$5,822	\$5,892	\$6,539
SOCIAL SECURITY	\$9,573	\$10,444	\$10,501
MEDICAL INSURANCE	\$28,532	\$29,606	\$49,464
TOTAL PERSONNEL	\$194,702	\$190,745	\$212,608
TRANSFER SERV CNTR LEASE	\$24,343	\$24,903	\$24,696
TRANSFER TO SERV CNTR FND	\$31,915	\$29,456	\$34,267
OFFICE SUPPLIES	\$483	\$500	\$450
ADVERTISING	\$36	\$152	\$130
TELEPHONE	\$1,699	\$2,074	\$2,200
PRINTING	\$1,050	\$3,500	\$3,500
POSTAGE	\$7,523	\$9,200	\$9,500
INSURANCE	\$52,150	\$31,945	\$30,218
CONFERENCES & TRAINING	\$2,045	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$1,848	\$1,800	\$1,500
MEMBERSHIP & DUES	\$1,049	\$750	\$750
GASOLINE & OIL	\$14,418	\$18,820	\$21,000
EQUIPMENT REPAIRS & MAINT	\$18,398	\$16,000	\$16,000
COMPUTER UPGRADE & MAINT	\$0	\$0	\$400
UTILITIES	\$2,393	\$11,528	\$12,680
CONSULTANT	\$231,038	\$200,000	\$175,000
FEES	\$1,545	\$1,600	\$1,600
FACILITY REPAIRS	\$7,587	\$8,000	\$9,000
RADIO MAINTENANCE	\$48	\$170	\$1,000
MATERIALS & SUPPLIES	\$39,197	\$81,727	\$62,800
SMALL EQUIP/FURNITURE	\$8,371	\$849	\$16,825
PUMP & LINE REPAIR	\$2,586	\$31,850	\$15,000
CHLORINATOR REPAIRS	\$717	\$11,028	\$4,000
LEGAL & CONSULTING	\$572,516	\$250,000	\$300,000
PAINTING & RUST PROOFING	\$5,795	\$8,000	\$8,000
DITCH ASSESSMENTS	\$16,702	\$17,500	\$17,500
METER REPAIRS	\$12,975	\$8,508	\$9,000
HYDRANT REPAIRS/REPLACEMENT	\$3,416	\$5,000	\$5,000
CONTRACT SERVICES	\$0	\$5,000	\$1,000
MAIN REPAIRS	\$33,944	\$100,000	\$100,000
SERVICE REPAIRS	\$6,171	\$10,000	\$10,000
UNIFORMS	\$567	\$500	\$500
AUDIT	\$1,300	\$1,325	\$1,325
CAPITAL RECOVERY	\$0	\$184,145	\$184,145
RESERVE FOR PAINTING	\$0	\$50,000	\$60,000
ANALYSIS & TESTING	\$21,415	\$18,000	\$18,000

WATER FUND EXPENDITURES (CONTINUED)	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
PUMPING POWER	\$132,992	\$140,155	\$145,000
CHEMICALS	\$35,062	\$23,060	\$40,000
SCADA MAINTENANCE	\$1,907	\$7,500	\$7,500
WATER CONSERVATION PROG	\$500	\$500	\$600
TOTAL MAINT & OPER	\$1,295,701	\$1,316,545	\$1,351,586
EQUIPMENT	\$6,040	\$94,262	\$79,700
IMPROVEMENTS	\$161,405	\$197,656	\$225,000
TOTAL CAPITAL OUTLAY	\$167,445	\$291,918	\$304,700
TRANSFER TO GEN FUND	\$189,131	\$199,538	\$234,629
TOTAL TRANSFERS	\$189,131	\$199,538	\$234,629
TOTAL WATER	\$1,846,979	\$1,998,746	\$2,103,523

Small Equip/furniture			
Chlorine vac regulator			\$1,700
Chlorine controllers (2 @ \$2500)			\$5,000
Chlorine booster pump			\$650
Cut off saw (1/2)			\$575
(6) 30' towers/scada			\$8,900
			<u>\$16,825</u>
Equipment:			
CL2 system for analyzers (2)			\$5,800
Backhoe (1/2 WA, 1/2 SR)			\$42,000
Compactor plate for backhoe (1/2)			\$4,300
Pickup			\$27,600
			<u>\$79,700</u>
Improvements:			
Redrill Well #7			\$75,000
Main replacement			\$100,000
Meter replacement			\$50,000
			<u>\$225,000</u>

SANITATION FUND REVENUE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SANITATION REV - INSIDE	\$423,430	\$435,000	\$435,000
RUBBISH COLLECTION	\$5,809	\$6,000	\$6,000
WEED CLEARING & REMOVAL	\$1,623	\$0	\$0
PENALTIES	\$5,214	\$4,943	\$5,000
INVESTMENT EARNINGS	\$43,745	\$18,000	\$18,000
MISCELLANEOUS	\$1,117	\$20	\$0
TOTAL REVENUE	\$480,938	\$463,963	\$464,000
EXPENDITURES-SANITATION			
PERSONNEL	\$168,260	\$162,434	\$168,431
MAINT & OPER	\$188,801	\$327,913	\$268,960
CAPITAL OUTLAY	\$0	\$151,335	\$188,000
TRANSFERS	\$62,113	\$69,726	\$65,609
TOTAL EXPENDITURES	\$419,174	\$711,408	\$691,000
BEGINNING BALANCE	\$1,001,282	\$1,063,046	\$815,601
TOTAL FUND EQUITY	\$1,063,046	\$815,601	\$588,601

SANITATION FUND EXPENDITURES	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$106,643	\$100,565	\$104,439
(4) Maintenance Workers			
OVERTIME	\$2,853	\$1,611	\$1,800
DISABILITY INSURANCE	\$1,014	\$1,083	\$1,474
WORKERS COMPENSATION	\$15,293	\$10,528	\$9,447
RETIREMENT PROGRAM	\$7,722	\$5,400	\$5,608
SOCIAL SECURITY	\$6,931	\$7,817	\$8,127
MEDICAL INSURANCE	\$27,804	\$35,430	\$37,536
TOTAL PERSONNEL	\$168,260	\$162,434	\$168,431
TRANSFER SERV CNTR LEASE	\$15,215	\$15,565	\$15,435
TRANSFER TO SERV CNTR FND	\$18,026	\$16,128	\$19,216
OFFICE SUPPLIES	\$0	\$0	\$250
PRINTING	\$1,050	\$2,000	\$2,000
POSTAGE	\$6,723	\$7,500	\$6,650
INSURANCE	\$32,800	\$20,095	\$19,009
GASOLINE & OIL	\$23,704	\$37,700	\$41,400
EQUIPMENT REPAIRS & MAINT	\$22,697	\$15,000	\$15,000
COMPUTER UPGRADE	\$0	\$0	\$400
COUNTY DUMP CHARGE	\$37,459	\$44,000	\$44,000
RADIO MAINTENANCE	\$94	\$500	\$500
MATERIALS & SUPPLIES	\$600	\$5,000	\$5,000
TIRES	\$2,800	\$5,000	\$5,000
PHYSICAL EXAMS	\$378	\$0	\$0
CONTRACT SERVICES	\$40	\$2,000	\$2,000
UNIFORMS	\$201	\$485	\$485
AUDIT	\$550	\$560	\$560
CAPITAL RECOVERY	\$0	\$53,055	\$53,055
CONTAINER REPAIR/REPLACEMENT	\$22,919	\$99,325	\$35,000
WEED CONTROL	\$3,545	\$4,000	\$4,000
TOTAL MAINT & OPER	\$188,801	\$327,913	\$268,960
EQUIPMENT	\$0	\$151,335	\$188,000
TOTAL CAPITAL OUTLAY	\$0	\$151,335	\$188,000
TRANSFER TO GEN FUND	\$62,113	\$69,726	\$65,609
TOTAL TRANSFERS	\$62,113	\$69,726	\$65,609
TOTAL SANITATION	\$419,174	\$711,408	\$691,000
Equipment:			
Packer unit			\$170,000
Rock box			\$18,000
			<u>\$188,000</u>

SEWER FUND REVENUE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SEWER REV - INSIDE RESIDENTIAL	\$838,315	\$856,000	\$856,000
SEWER REV - OUTSIDE RESIDENTIAL	\$76,840	\$75,000	\$75,000
SEWER REV - INSIDE COMMERCIAL	\$339,850	\$345,000	\$350,000
SEWER REV - OUTSIDE COMMERCIAL	\$2,714	\$2,195	\$2,435
SEWER INDUSTRIAL - INSIDE	\$345,604	\$325,000	\$325,000
TAPPING CHARGES	\$1,823	\$2,500	\$4,000
SEWER DIVISION SERVICES	\$12,487	\$9,527	\$10,000
PENALTIES	\$13,804	\$14,159	\$14,000
INVESTMENT EARNINGS	\$177,364	\$105,000	\$105,000
MISCELLANEOUS	\$42,176	\$633	\$500
OUTSIDE BILLING	\$0	\$9,364	\$10,000
PLANT INVESTMENT FEES	\$71,804	\$20,000	\$30,000
TOTAL REVENUE	\$1,922,781	\$1,764,377	\$1,781,935
EXPENDITURES-SEWER			
PERSONNEL	\$44,864	\$43,318	\$81,666
MAINT & OPER	\$183,973	\$352,724	\$381,971
CAPITAL OUTLAY	\$92,917	\$171,015	\$194,000
DEBT SERVICE	\$178,367	\$181,399	\$177,128
TRANSFERS	\$70,966	\$67,039	\$69,546
TOTAL EXPENDITURES	\$571,087	\$815,495	\$904,311
EXPENDITURES-WASTEWATER			
PERSONNEL	\$295,396	\$299,678	\$310,841
MAINT & OPER	\$397,955	\$875,027	\$883,925
CAPITAL OUTLAY	\$824	\$46,000	\$12,000
TRANSFERS	\$173,299	\$167,798	\$179,215
TOTAL EXPENDITURES	\$867,474	\$1,388,503	\$1,385,981
BEGINNING BALANCE	\$4,008,733	\$4,492,953	\$4,053,332
TOTAL FUND EQUITY	\$4,492,953	\$4,053,332	\$3,544,975

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$24,227	\$29,850	\$43,036
(2) Maintenance Workers			
OVERTIME	\$5,122	\$2,965	\$8,000
DISABILITY INSURANCE	\$218	\$0	\$607
WORKERS COMPENSATION	\$2,349	\$1,943	\$1,824
RETIREMENT PROGRAM	\$1,429	\$1,603	\$2,311
SOCIAL SECURITY	\$2,292	\$2,510	\$3,904
MEDICAL INSURANCE	\$9,227	\$4,446	\$21,984
TOTAL PERSONNEL	\$44,864	\$43,318	\$81,666
TRANSFER SERV CNTR LEASE	\$24,343	\$24,903	\$24,696
TRANSFER TO SERV CNTR FND	\$12,529	\$11,582	\$13,330
OFFICE SUPPLIES	\$66	\$200	\$50
PRINTING	\$1,050	\$2,000	\$2,000
POSTAGE	\$6,607	\$7,000	\$6,650
INSURANCE	\$26,500	\$16,235	\$15,357
CONFERENCES & TRAINING	\$815	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$101	\$500	\$500
MEMBERSHIP & DUES	\$0	\$200	\$200
GASOLINE & OIL	\$5,388	\$6,708	\$8,000
EQUIPMENT REPAIRS & MAINT	\$9,540	\$4,504	\$9,000
LIFT STATION POWER	\$7,478	\$10,289	\$10,000
RADIO MAINTENANCE	\$0	\$0	\$150
MATERIALS & SUPPLIES	\$30,746	\$20,258	\$30,000
SMALL EQUIP/FURNITURE	\$7,129	\$0	\$525
TV SEWER LINES	\$6,250	\$6,500	\$12,500
CONTRACT SERVICES	\$0	\$1,000	\$1,000
CONTRACT LINE REPAIR	\$1,014	\$10,000	\$10,000
UNIFORMS	\$62	\$500	\$500
AUDIT	\$1,420	\$1,440	\$1,440
CAPITAL RECOVERY	\$0	\$168,127	\$168,127
LIFT STATION REPAIR	\$10,305	\$10,000	\$20,000
LIFT STATION ALARM	\$7,774	\$7,791	\$8,000
STORM SEWER	\$3,400	\$6,131	\$3,750
CWRPDA LOAN ADMIN FEE	\$19,996	\$19,996	\$19,996
SEWER LINE REPLACEMENT	\$1,460	\$15,660	\$15,000
TOTAL MAINT & OPER	\$183,973	\$352,724	\$381,971
EQUIPMENT	\$0	\$51,500	\$77,500
IMPROVEMENTS	\$92,917	\$119,515	\$116,500
TOTAL CAPITAL OUTLAY	\$92,917	\$171,015	\$194,000
CWRPDA LOAN PRINCIPLE	\$128,455	\$133,808	\$133,808
CWRPDA LOAN INTEREST	\$49,912	\$47,591	\$43,320
TOTAL DEBT SERVICE	\$178,367	\$181,399	\$177,128

**SEWER FUND
EXPENDITURES-SEWER
(CONTINUED)**

	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
TRANSFER TO GEN FUND	\$70,966	\$67,039	\$69,546
TOTAL TRANSFERS	<u>\$70,966</u>	<u>\$67,039</u>	<u>\$69,546</u>
 TOTAL SEWER LINES	 <u>\$571,087</u>	 <u>\$815,495</u>	 <u>\$904,311</u>
 Small Equip/furniture			
Cut off saw (1/2)			\$525
 Equipment:			
Backhoe (1/2 WA, 1/2 SR)			\$42,000
Compactor plate for backhoe (1/2)			\$4,300
SCADA lift station (6 @ \$5,200)			<u>\$31,200</u>
			\$77,500
 Improvements:			
Sewer line rehab			\$100,000
Manhole rehab			<u>\$16,500</u>
			\$116,500

SEWER FUND EXPENDITURES-WASTEWATER	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$198,691	\$205,379	\$212,921
Supt./W & WW			
Lab Technician			
(2) Wastewater Operators - 40 hrs.			
Water/WW Operator - 20 hrs.			
Maintenance Worker			
OVERTIME	\$13,686	\$14,591	\$5,000
DISABILITY INSURANCE	\$1,976	\$2,211	\$3,005
WORKERS COMPENSATION	\$8,927	\$7,927	\$7,786
RETIREMENT PROGRAM	\$13,255	\$11,029	\$11,434
SOCIAL SECURITY	\$15,510	\$16,828	\$16,671
MEDICAL INSURANCE	\$43,351	\$41,713	\$54,024
TOTAL PERSONNEL	\$295,396	\$299,678	\$310,841
TRANSFER SERV CNTR LEASE	\$5,529	\$5,657	\$5,610
TRANSFER TO SERV CNTR FND	\$13,651	\$12,664	\$14,547
OFFICE SUPPLIES	\$849	\$1,506	\$1,000
ADVERTISING	\$46	\$0	\$50
TELEPHONE	\$3,364	\$3,138	\$3,680
POSTAGE	\$1,498	\$2,401	\$4,000
INSURANCE	\$25,630	\$15,700	\$14,851
CONFERENCES & TRAINING	\$920	\$1,800	\$1,800
TRAVEL, MEALS & LODGING	\$1,938	\$2,400	\$2,400
MEMBERSHIP & DUES	\$263	\$400	\$400
GASOLINE & OIL	\$5,219	\$6,000	\$8,000
EQUIPMENT REPAIRS & MAINT	\$11,476	\$28,600	\$6,000
UTILITIES	\$193,165	\$187,380	\$212,500
CONSULTANT FEES	\$16,132	\$25,000	\$25,000
FEES, CHARGES, PERMITS	\$12,204	\$15,000	\$15,000
FACILITY REPAIRS	\$29,491	\$23,800	\$25,000
FORCE MAIN REPAIRS	\$0	\$700	\$700
MATERIALS & SUPPLIES	\$21,963	\$26,397	\$27,500
SMALL EQUIP/FURNITURE	\$7,531	\$3,328	\$1,000
PHYSICAL EXAMS	\$84	\$0	\$0
LABORATORY SUPPLIES	\$3,316	\$10,015	\$9,500
CONTRACT SERVICES	\$0	\$1,000	\$1,000
TESTING SERVICES	\$26,856	\$32,500	\$32,500
OUTSIDE BILLING	\$0	\$5,000	\$5,000
UNIFORMS	\$473	\$700	\$700
AUDIT	\$1,420	\$1,445	\$1,445
LAGOON CLEANING RESERVE	\$0	\$28,875	\$28,875
CAPITAL RECOVERY	\$0	\$411,622	\$411,622
LAGOONS & ROAD REPAIR	\$0	\$3,000	\$3,000
CHEMICALS	\$14,937	\$19,000	\$20,000
RECHARGE & FORCE MAIN	\$0	\$0	\$245
SCADA MAINTENANCE	\$0	\$0	\$1,000
TOTAL MAINT & OPER	\$397,955	\$875,027	\$883,925

**SEWER FUND
EXPENDITURES-WASTEWATER
(CONTINUED)**

	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
IMPROVEMENTS	\$824	\$46,000	\$12,000
TOTAL CAPITAL OUTLAY	<u>\$824</u>	<u>\$46,000</u>	<u>\$12,000</u>
TRANSFER TO GENERAL FUND	\$173,299	\$167,798	\$179,215
TOTAL TRANSFERS	<u>\$173,299</u>	<u>\$167,798</u>	<u>\$179,215</u>
TOTAL WASTEWATER	<u><u>\$867,474</u></u>	<u><u>\$1,388,503</u></u>	<u><u>\$1,385,981</u></u>
Small equip/furniture:			
Refrigerators (2 @ \$500)			<u>\$1,000</u>
			\$1,000
Improvements:			
Slurry seal/crack seal at lagoon			\$12,000

SERVICE CENTER FUND REVENUE SUMMARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$15,999	\$8,600	\$8,600
TRANSFER OF RESERVES	\$413,668	\$374,778	\$436,171
TRANSFER FR CAP IMPR	\$50,000	\$50,000	\$50,000
TRANSFER (LEASE)	\$173,880	\$177,880	\$176,400
TOTAL REVENUE	\$653,547	\$611,258	\$671,171
EXPENDITURE SUMMARY			
SALARIES	\$190,624	\$187,164	\$208,750
Division Operation Coor.			
(2) Building Maintenance			
(2) Mechanics			
Secretary			
OVERTIME	\$2,995	\$1,754	\$1,000
DISABILITY INSURANCE	\$1,844	\$2,153	\$2,947
WORKERS COMPENSATION	\$17,249	\$7,804	\$8,185
RETIREMENT PROGRAM	\$12,771	\$10,051	\$11,210
SOCIAL SECURITY	\$13,485	\$14,452	\$16,046
MEDICAL INSURANCE	\$40,193	\$45,871	\$53,088
TOTAL PERSONNEL	\$279,161	\$269,249	\$301,226
LEASE PURCHASE	\$223,380	\$227,880	\$226,400
LEASE FEES	\$675	\$1,500	\$1,500
OFFICE SUPPLIES	\$1,153	\$840	\$1,000
TELEPHONE	\$3,449	\$3,720	\$3,700
INSURANCE	\$26,320	\$16,125	\$15,253
CONFERENCES	\$1,062	\$500	\$1,000
TRAVEL, MEALS & LODGING	\$626	\$500	\$1,000
MEMBERSHIPS	\$270	\$300	\$300
SUBSCRIPTIONS	\$1,500	\$1,600	\$1,500
GASOLINE & OIL	\$1,796	\$3,500	\$4,300
BLDG CREW GAS & OIL	\$1,163	\$1,800	\$2,000
EQUIPMENT REPAIRS & MAINT	\$602	\$5,500	\$2,700
UTILITIES	\$46,650	\$56,856	\$60,000
FACILITY REPAIRS	\$11,466	\$5,534	\$15,000
RADIO MAINTENANCE	\$0	\$500	\$500
VEHICLE ALLOWANCE	\$0	\$0	\$300
MATERIALS & SUPPLIES	\$6,128	\$8,574	\$8,000
BLDG CREW MATERIAL & SUPPLIES	\$189	\$300	\$300
BLDG CREW TOOLS	\$1,141	\$500	\$500
JANITORIAL SERVICE	\$10,051	\$11,717	\$10,990
CONTRACT SERVICES	\$0	\$1,000	\$1,000
UNIFORMS	\$195	\$500	\$500
AUDIT	\$500	\$510	\$510
GROUNDS MAINTENANCE	\$11,497	\$7,500	\$7,500
TRANS TO GENERAL FUND	\$0	\$0	\$8,600
TOTAL MAINT & OPER	\$349,813	\$357,257	\$374,353

**SERVICE CENTER FUND
(CONTINUED)**

	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
EQUIPMENT	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SERVICE CENTER	<u>\$628,974</u>	<u>\$626,506</u>	<u>\$675,579</u>
BEGINNING BALANCE	<u>\$244,055</u>	<u>\$268,628</u>	<u>\$253,380</u>
TOTAL FUND EQUITY	\$268,628	\$253,380	\$248,972

GENERAL FUND POLICE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$868,582	\$975,909	\$1,014,090
Police Chief			
(2) Police Lieutenants			
(5) Police Sergeants			
(14) Police Officers			
(1) Police Cadet			
Administrative Sec.			
Records Clerk - 40 hrs.			
Records Clerk - 32 hrs.			
OVERTIME	\$57,830	\$45,000	\$54,000
DISABILITY INSURANCE	\$7,541	\$9,790	\$14,314
HOLIDAY PAY	-\$1,083	\$0	\$0
WORKERS COMPENSATION	\$55,142	\$54,592	\$51,236
RETIREMENT PROGRAM	\$5,167	\$4,629	\$4,757
SOCIAL SECURITY	\$15,397	\$16,180	\$18,689
MEDICAL INSURANCE	\$135,690	\$174,062	\$253,632
PENSION	\$70,874	\$84,330	\$98,103
TOTAL PERSONNEL	\$1,215,140	\$1,364,492	\$1,508,821
OFFICE SUPPLIES	\$4,306	\$4,169	\$4,900
TELEPHONE	\$7,738	\$13,140	\$16,200
PRINTING	\$2,531	\$5,000	\$3,500
POSTAGE	\$1,105	\$625	\$1,000
CONFERENCES & TRAINING	\$6,005	\$5,000	\$7,200
TRAVEL, MEALS & LODGING	\$7,408	\$6,000	\$7,200
MEMBERSHIP & DUES	\$167	\$189	\$700
SUBSCRIPTION/PUBLICATION	\$576	\$856	\$1,000
ACADEMY EXPENSES	\$6,364	\$0	\$8,000
GASOLINE & OIL	\$29,170	\$50,178	\$65,500
EQUIPMENT REPAIRS & MAINT	\$16,424	\$17,974	\$18,000
RADIO MAINTENANCE	\$464	\$577	\$6,250
MATERIALS & SUPPLIES	\$19,893	\$24,950	\$20,000
SMALL EQUIP/FURNITURE	\$5,829	\$21,470	\$36,455
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
ASSAULT EXAMS	\$0	\$1,500	\$3,000
OVER/SHORT	\$0	\$5	\$5
PHYSICAL EXAMS	\$7,554	\$2,000	\$2,000
DRUG SEIZURE	\$0	\$11,633	\$0
POLICE SEIZURES	\$500	\$1,000	\$1,000
CRIMINAL INVESTIGATION	\$3,078	\$2,000	\$2,700
UNIFORMS	\$15,269	\$11,000	\$9,000
COMMUNITY RELATIONS	\$565	\$3,000	\$3,800
AMMUNITION	\$3,872	\$5,500	\$4,500
TOTAL MAINT & OPER	\$140,818	\$189,765	\$223,910
TRANSFER TO CAPITAL EQUIP	\$104,420	\$206,881	\$130,250
TOTAL CAPITAL OUTLAY	\$104,420	\$206,881	\$130,250
TOTAL POLICE	\$1,460,378	\$1,761,139	\$1,862,981

**GENERAL FUND
POLICE (CONTINUED)**

**ACTUAL
2007**

**PROJECTED
2008**

**ADOPTED
2009**

Small equip/furniture:

Rifles			\$12,955
Tactical medics body armor			\$5,600
Electro muscular disrupt devices			\$17,900
			<hr/>
			\$36,455

Equipment:

Replacement costs			\$45,000
Patrol cars (2 @ \$27,625)			\$55,250
In car video systems (5)			\$30,000
			<hr/>
			\$130,250

GENERAL FUND DISPATCH	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$300,282	\$280,341	\$306,486
Dispatch Supervisor			
(8) Dispatchers - 40 hrs.			
(2) Dispatchers - 32 hrs.			
OVERTIME	\$7,586	\$33,170	\$10,400
DISABILITY INSURANCE	\$2,420	\$2,369	\$4,326
HOLIDAY PAY	-\$794	\$0	\$0
WORKERS COMPENSATION	\$1,760	\$1,311	\$1,283
RETIREMENT PROGRAM	\$14,849	\$15,054	\$16,458
SOCIAL SECURITY	\$22,196	\$23,984	\$24,242
MEDICAL INSURANCE	\$59,752	\$52,484	\$86,064
TOTAL PERSONNEL	\$408,051	\$408,713	\$449,259
OFFICE SUPPLIES	\$491	\$750	\$1,000
TELEPHONE	\$3,505	\$4,272	\$4,500
PRINTING	\$0	\$0	\$200
POSTAGE	\$46	\$50	\$100
CONFERENCES & TRAINING	\$3,418	\$1,000	\$3,000
TRAVEL, MEALS & LODGING	\$2,596	\$750	\$3,000
MEMBERSHIP & DUES	\$86	\$200	\$200
SUBSCRIPTIONS	\$216	\$200	\$200
EQUIPMENT REPAIRS & MAINT	\$2,124	\$4,500	\$4,500
RENTS & CHARGES	\$4,462	\$1,560	\$1,620
MAINTENANCE CONTRACT	\$6,810	\$6,827	\$6,827
MATERIALS & SUPPLIES	\$10,363	\$2,338	\$3,000
HARDWARE/SOFTWARE LEASE	\$10,000	\$11,160	\$11,495
UNIFORMS	\$0	\$800	\$800
TOTAL MAINT & OPER	\$44,117	\$34,407	\$40,442
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL DISPATCH	\$452,168	\$443,121	\$489,701

GENERAL FUND YOUTH SERVICES	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$59,902	\$63,131	\$65,636
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$648	\$678	\$926
WORKERS COMPENSATION	\$326	\$1,146	\$1,129
RETIREMENT PROGRAM	\$4,415	\$3,390	\$3,525
SOCIAL SECURITY	\$4,098	\$4,830	\$5,029
MEDICAL INSURANCE	\$13,979	\$19,016	\$21,984
TOTAL PERSONNEL	\$83,368	\$92,190	\$98,329
OFFICE SUPPLIES	\$621	\$600	\$600
TELEPHONE	\$1,869	\$1,868	\$2,050
POSTAGE	\$150	\$162	\$175
CONFERENCES & TRAINING	\$0	\$0	\$200
TRAVEL, MEALS & LODGING	\$0	\$0	\$200
EQUIPMENT REPAIRS & MAINT	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$0	\$150	\$150
TOTAL MAINT & OPER	\$2,640	\$2,880	\$3,475
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL YOUTH SERVICES	\$86,008	\$95,070	\$101,804

GENERAL FUND FIRE	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$645,391	\$604,660	\$669,465
Fire Chief			
(3) Fire Lieutenants			
(12) Fire Engineers			
Secretary - 32 hrs.			
OVERTIME	\$51,795	\$72,147	\$70,875
DISABILITY INSURANCE	\$6,403	\$5,803	\$9,450
HOLIDAY PAY	-\$1,567	\$0	\$0
SEASONAL EMPLOYEES	\$17,626	\$5,000	\$5,000
WORKERS COMPENSATION	\$30,885	\$47,169	\$44,005
RETIREMENT	\$962	\$1,079	\$1,161
SOCIAL SECURITY	\$10,450	\$9,269	\$9,825
MEDICAL INSURANCE	\$126,682	\$131,437	\$167,568
PENSION	\$61,042	\$58,021	\$68,671
VOL FIRE PENSION	\$9,742	\$9,742	\$9,742
OLD HIRE FIRE PENSION	\$29,200	\$20,176	\$20,176
TOTAL PERSONNEL	\$988,611	\$964,502	\$1,075,938
OFFICE SUPPLIES	\$2,138	\$1,575	\$2,500
TELEPHONE	\$4,546	\$7,718	\$9,000
PRINTING	\$152	\$768	\$1,400
POSTAGE	\$488	\$286	\$700
CONFERENCES & TRAINING	\$12,955	\$14,000	\$16,000
TRAVEL, MEALS & LODGING	\$3,306	\$6,500	\$5,500
MEMBERSHIP & DUES	\$1,129	\$2,500	\$1,600
SUBSCRIPTION/PUBLICATION	\$1,703	\$2,500	\$3,500
GASOLINE & OIL	\$15,746	\$24,019	\$29,600
EQUIPMENT REPAIRS & MAINT	\$27,065	\$35,000	\$40,000
UTILITIES	\$16,286	\$17,302	\$25,300
FACILITY REPAIRS	\$9,568	\$6,000	\$7,500
RADIO MAINTENANCE	\$4,559	\$6,200	\$6,200
MATERIALS & SUPPLIES	\$97,104	\$35,000	\$35,000
SMALL EQUIP/FURNITURE	\$18,582	\$15,613	\$28,600
PHYSICAL EXAMS	\$2,641	\$3,500	\$3,750
UNIFORMS	\$10,546	\$12,500	\$12,500
TURN OUT GEAR	\$15,781	\$29,345	\$24,500
COMMUNITY RELATIONS	\$2,728	\$3,000	\$3,000
TOTAL MAINT & OPER	\$247,023	\$223,326	\$256,150
IMPROVEMENTS	\$0	\$0	\$2,500
TRANSFER TO CAPITAL EQUIP	\$100,670	\$99,710	\$110,474
TOTAL CAPITAL OUTLAY	\$100,670	\$99,710	\$112,974
TOTAL FIRE	\$1,336,304	\$1,287,538	\$1,445,062

**GENERAL FUND
FIRE (CONTINUED)**

**ACTUAL
2007**

**PROJECTED
2008**

**ADOPTED
2009**

Equipment:

Replacement costs (vehicles)			\$29,210
Replacement costs (heart monitor)			\$7,214
Aerial payment			\$48,000
2 SCBA			\$11,000
Extrication Equipment			\$10,550
Storage container			\$4,500
			<hr/>
			\$110,474

Small Equip/Furniture:

Hazardous Material Equip			\$4,000
Battery Replacements			\$1,500
Foam			\$5,000
Recliners (4)			\$2,000
Blood CO Detector			\$4,500
Floating pump			\$2,600
LCD HDTV			\$1,500
(3) portable suction units			\$2,500
(2) Philips AED'S			\$5,000
			<hr/>
			\$28,600

Improvements:

Washable wall panels training center			\$1,000
Movable wall panels training center			\$1,500
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			\$2,500

GENERAL FUND PLR ADMINISTRATION	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$82,208	\$85,063	\$160,280
Director of P.L.R.			
Administrative Sec.			
Recreation Supt.			
Asst. to Rec. Supt.			
OVERTIME	\$173	\$115	\$200
DISABILITY INSURANCE	\$877	\$914	\$2,262
WORKERS COMPENSATION	\$439	\$365	\$650
RETIREMENT PROGRAM	\$6,050	\$4,568	\$8,607
SOCIAL SECURITY	\$6,063	\$6,516	\$12,277
MEDICAL INSURANCE	\$5,277	\$4,798	\$31,104
TOTAL PERSONNEL	\$101,087	\$102,338	\$215,380
OFFICE SUPPLIES	\$778	\$866	\$950
TELEPHONE	\$1,128	\$1,219	\$1,400
PRINTING	\$2,466	\$2,500	\$2,500
POSTAGE	\$1,333	\$1,846	\$1,600
CONFERENCES & TRAINING	\$70	\$600	\$600
TRAVEL, MEALS & LODGING	\$288	\$750	\$750
MEMBERSHIP & DUES	\$240	\$425	\$425
SUBSCRIPTION/PUBLICATION	\$78	\$200	\$200
GASOLINE & OIL	\$821	\$1,119	\$1,475
EQUIPMENT REPAIRS & MAINT	\$79	\$18	\$550
RADIO MAINTENANCE	\$48	\$0	\$50
VEHICLE ALLOWANCE	\$0	\$0	\$1,200
MATERIALS & SUPPLIES	\$737	\$777	\$450
TOTAL MAINT & OPER	\$8,066	\$10,320	\$12,150
TRANSFER TO CAPITAL EQUIP	\$16,500	\$1,772	\$1,772
TOTAL CAPITAL OUTLAY	\$16,500	\$1,772	\$1,772
TOTAL PLR ADMINISTRATION	\$125,653	\$114,430	\$229,302
Equipment:			
Replacement costs			\$1,772

GENERAL FUND CEMETERY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$85,051	\$70,952	\$84,806
Supt./P.C.F. (1/3 of salary)			
(3) Maintenance Workers			
OVERTIME	\$7,053	\$9,584	\$8,000
DISABILITY INSURANCE	\$688	\$603	\$1,197
SEASONAL EMPLOYEES	\$3,021	\$3,500	\$3,850
WORKERS COMPENSATION	\$8,463	\$6,943	\$6,107
RETIREMENT PROGRAM	\$4,925	\$3,810	\$4,554
SOCIAL SECURITY	\$6,573	\$6,429	\$7,394
MEDICAL INSURANCE	\$23,319	\$24,208	\$36,636
TOTAL PERSONNEL	\$139,093	\$126,028	\$152,544
OFFICE SUPPLIES	\$634	\$151	\$500
TELEPHONE	\$1,864	\$1,856	\$2,000
POSTAGE	\$3	\$0	\$25
CONFERENCES & TRAINING	\$220	\$200	\$300
TRAVEL, MEALS & LODGING	\$0	\$250	\$250
GASOLINE & OIL	\$5,496	\$7,800	\$8,500
EQUIPMENT REPAIRS & MAINT	\$6,396	\$6,000	\$6,000
UTILITIES	\$11,261	\$12,257	\$14,000
FACILITY REPAIRS	\$1,363	\$2,451	\$5,000
RADIO MAINTENANCE	\$0	\$200	\$200
MATERIALS & SUPPLIES	\$3,885	\$7,000	\$7,000
SMALL EQUIP/FURNITURE	\$713	\$0	\$2,500
PHYSICAL EXAMS	\$196	\$0	\$0
CONTRACT SERVICES	\$5,210	\$7,000	\$7,000
UNIFORMS	\$190	\$500	\$500
REPURCHASE CEMETERY LOTS	\$0	\$1,225	\$1,000
FERTILIZER	\$7,808	\$7,500	\$9,000
CHEMICALS	\$5,051	\$4,500	\$5,000
TOTAL MAINT & OPER	\$50,290	\$58,890	\$68,775
TRANSFER TO CAPITAL EQUIP	\$4,105	\$13,995	\$34,495
TOTAL CAPITAL OUTLAY	\$4,105	\$13,995	\$34,495
TOTAL CEMETERY	\$193,488	\$198,913	\$255,814
Small Equip/Furniture:			
Rammer/Tamper			\$2,500
Equipment:			
Replacement cost			\$4,495
Walker mower			\$10,000
Utility Turf truck Cushman			\$20,000
			<u>\$34,495</u>

GENERAL FUND MUSEUM	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$86,307	\$86,551	\$84,749
Museum Curator			
(4) Museum Assistants - 24 hrs.			
OVERTIME	\$67	\$200	\$200
DISABILITY INSURANCE	\$431	\$414	\$1,196
WORKERS COMPENSATION	\$456	\$369	\$344
RETIREMENT PROGRAM	\$4,446	\$3,862	\$4,551
SOCIAL SECURITY	\$6,596	\$6,636	\$6,499
MEDICAL INSURANCE	\$67	\$67	\$10,992
TOTAL PERSONNEL	\$98,370	\$98,099	\$108,531
OFFICE SUPPLIES	\$315	\$750	\$750
ADVERTISING	\$0	\$0	\$500
TELEPHONE	\$2,893	\$3,036	\$3,200
POSTAGE	\$170	\$159	\$300
CONFERENCES & TRAINING	\$310	\$920	\$920
TRAVEL, MEALS & LODGING	\$501	\$980	\$980
MEMBERSHIP & DUES	\$0	\$305	\$250
SUBSCRIPTION/PUBLICATION	\$151	\$55	\$55
EQUIPMENT REPAIRS & MAINT	\$548	\$800	\$500
UTILITIES	\$11,074	\$12,500	\$12,500
FACILITY REPAIRS	\$14,268	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$5,452	\$5,000	\$5,000
HERITAGE FESTIVAL	\$2,243	\$2,780	\$1,500
PROGRAMS & EXHIBITS	\$0	\$3,800	\$2,500
TOTAL MAINT & OPER	\$37,925	\$41,086	\$38,955
IMPROVEMENTS	\$3,426	\$11,000	\$10,000
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$3,426	\$11,000	\$10,000
TOTAL MUSEUM	\$139,721	\$150,184	\$157,486

Improvements:

Exhibit cases for barn; paint fire trk	\$10,000
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GENERAL FUND PARKS	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$144,695	\$177,500	\$169,612
Supt./P.C.F. (1/3 of salary)			
(6) Maintenance Workers			
OVERTIME	\$6,073	\$12,884	\$10,560
DISABILITY INSURANCE	\$1,494	\$1,871	\$2,394
SEASONAL EMPLOYEES	\$20,887	\$24,000	\$27,350
WORKERS COMPENSATION	\$12,816	\$8,825	\$8,535
RETIREMENT PROGRAM	\$9,272	\$9,532	\$9,108
SOCIAL SECURITY	\$12,444	\$16,400	\$15,875
MEDICAL INSURANCE	\$31,490	\$42,884	\$63,180
TOTAL PERSONNEL	\$239,171	\$293,897	\$306,614
OFFICE SUPPLIES	\$192	\$125	\$100
POSTAGE	\$17	\$5	\$25
CONFERENCES & TRAINING	\$480	\$960	\$600
TRAVEL, MEALS & LODGING	\$297	\$150	\$400
MEMBERSHIP & DUES	\$260	\$300	\$125
SUBSCRIPTION/PUBLICATION	\$0	\$100	\$100
GASOLINE & OIL	\$17,424	\$23,914	\$30,000
EQUIPMENT REPAIRS & MAINT	\$13,006	\$12,500	\$13,000
PLAYGROUND REPAIR	\$3,761	\$7,000	\$6,000
UTILITIES	\$18,474	\$18,475	\$20,000
FACILITY REPAIRS	\$8,554	\$7,000	\$7,000
RADIO MAINTENANCE	\$0	\$103	\$400
MATERIALS & SUPPLIES	\$29,601	\$24,500	\$25,500
SMALL EQUIP/FURNITURE	\$0	\$1,099	\$1,200
PHYSICAL EXAMS	\$182	\$0	\$0
CONTRACT SERVICES	\$2,045	\$3,000	\$3,000
UNIFORMS	\$779	\$1,006	\$1,100
FERTILIZER	\$12,524	\$18,400	\$16,000
CHEMICALS	\$8,826	\$8,509	\$9,500
TOTAL MAINT & OPER	\$116,422	\$127,146	\$134,050
IMPROVEMENTS	\$462,892	\$0	\$0
TRANSFER TO CAPITAL EQUIP	\$14,850	\$22,940	\$78,840
TOTAL CAPITAL OUTLAY	\$477,742	\$22,940	\$78,840
TOTAL PARKS	\$833,335	\$443,983	\$519,504

Small Equipment/furniture:

 4 hp portable pump \$1,200

Equipment:

 Replacement costs \$22,940

 JD 1435 Diesel mower \$25,300

 JD 60" front mount blades \$1,600

 1 ton dump truck \$29,000

\$78,840

GENERAL FUND FORESTRY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$65,732	\$64,261	\$66,752
Supt./P.C.F. (1/3 of salary)			
(2) Tree Trimmers			
OVERTIME	\$3,679	\$3,085	\$3,000
DISABILITY INSURANCE	\$683	\$577	\$942
SEASONAL EMPLOYEES	\$1,886	\$3,000	\$4,275
WORKERS COMPENSATION	\$4,850	\$3,277	\$3,045
RETIREMENT PROGRAM	\$4,838	\$3,451	\$3,585
SOCIAL SECURITY	\$5,021	\$5,381	\$5,663
MEDICAL INSURANCE	\$22,679	\$24,148	\$25,644
TOTAL PERSONNEL	\$109,368	\$107,180	\$112,906
OFFICE SUPPLIES	\$16	\$64	\$50
POSTAGE	\$0	\$15	\$20
CONFERENCES & TRAINING	\$340	\$150	\$150
TRAVEL, MEALS & LODGING	\$0	\$100	\$100
MEMBERSHIP & DUES	\$135	\$150	\$150
SUBSCRIPTION/PUBLICATION	\$0	\$100	\$100
GASOLINE & OIL	\$4,652	\$6,948	\$9,000
EQUIPMENT REPAIRS & MAINT	\$12,399	\$4,104	\$6,000
RADIO MAINTENANCE	\$40	\$200	\$200
MATERIALS & SUPPLIES	\$3,962	\$3,000	\$3,000
SMALL EQUIP/FURNITURE	\$0	\$7,296	\$0
SPRAYING PROJECT	\$0	\$200	\$200
PHYSICAL EXAMS	\$98	\$0	\$0
CONTRACT SERVICES	\$3,640	\$5,000	\$12,000
UNIFORMS	\$254	\$350	\$350
NEW TREES	\$505	\$18,931	\$5,000
PLANTING PROJECT	\$1,573	\$2,056	\$2,000
DUMP FEES	\$1,870	\$2,500	\$2,500
TOTAL MAINT & OPER	\$29,484	\$51,163	\$40,820
TRANSFER TO CAPITAL EQUIP	\$5,580	\$8,293	\$8,293
TOTAL CAPITAL OUTLAY	\$5,580	\$8,293	\$8,293
TOTAL FORESTRY	\$144,432	\$166,637	\$162,019
Equipment:			
Replacement costs			\$8,293

GENERAL FUND RECREATION CENTER	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$125,765	\$139,570	\$82,184
(2) Cashiers/Receptionists			
Rec Center Custodian - 40 hrs.			
Rec Center Custodian - 20 hrs.			
OVERTIME	\$4,429	\$7,490	\$1,800
DISABILITY INSURANCE	\$1,183	\$1,094	\$1,160
SEASONAL EMPLOYEES	\$153,510	\$151,000	\$150,000
WORKERS COMPENSATION	\$17,253	\$15,791	\$12,783
RETIREMENT PROGRAM	\$8,738	\$7,495	\$4,413
SOCIAL SECURITY	\$20,550	\$22,802	\$17,900
MEDICAL INSURANCE	\$26,039	\$25,917	\$32,976
TOTAL PERSONNEL	\$357,467	\$371,158	\$303,216
OFFICE SUPPLIES	\$734	\$1,816	\$750
ADVERTISING	\$83	\$400	\$600
TELEPHONE	\$3,599	\$3,735	\$3,900
PRINTING	\$602	\$958	\$1,000
POSTAGE	\$696	\$710	\$710
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$575	\$725	\$600
MEMBERSHIP & DUES	\$210	\$210	\$450
SUBSCRIPTION/PUBLICATION	\$0	\$280	\$280
AWARDS	\$156	\$150	\$150
RED CROSS LESSONS/TRAINING	\$2,041	\$1,600	\$2,500
GASOLINE & OIL	\$660	\$71	\$200
EQUIPMENT REPAIRS & MAINT	\$17,769	\$11,562	\$20,000
UTILITIES	\$106,309	\$125,000	\$137,500
MAINTENANCE CONTRACT	\$7,125	\$7,250	\$7,250
FACILITY REPAIRS	\$26,624	\$18,604	\$25,000
MATERIALS & SUPPLIES	\$17,747	\$16,000	\$17,000
SMALL EQUIP/FURNITURE	\$0	\$6,500	\$10,000
OVER & SHORT ACCOUNT	-\$30	\$5	\$25
SUPPLIES FOR RESALE	\$0	\$500	\$500
UNIFORMS	\$712	\$750	\$1,000
CHEMICALS	\$13,598	\$17,000	\$16,000
TOTAL MAINT & OPER	\$199,210	\$214,327	\$245,915
TRANSFER TO CAPITAL EQUIP IMPROVEMENTS	\$0	\$5,500	\$500
TOTAL CAPITAL OUTLAY	\$16,989	\$33,476	\$0
TOTAL RECREATION CENTER	\$573,666	\$624,462	\$549,631

**GENERAL FUND
REC CENTER (CONTINUED)**

**ACTUAL
2007**

**PROJECTED
2008**

**ADOPTED
2009**

Small equipment/furniture:

Outdoor pool equipment
Storage for program equip

\$5,000

\$5,000

\$10,000

Equipment requested:

Replacement costs

\$500

\$500

GENERAL FUND SOFTBALL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SEASONAL EMPLOYEES	\$11,405	\$16,480	\$16,480
WORKERS COMPENSATION	\$1,053	\$708	\$678
SOCIAL SECURITY	\$872	\$1,261	\$1,261
TOTAL PERSONNEL	\$13,330	\$18,449	\$18,419
TELEPHONE	\$532	\$535	\$650
PRINTING	\$117	\$211	\$150
AWARDS	\$1,599	\$1,550	\$1,550
EQUIPMENT REPAIRS & MAINT	\$3,055	\$304	\$300
UTILITIES	\$11,168	\$12,000	\$13,200
FACILITY REPAIRS	\$5,108	\$4,000	\$4,000
MATERIALS & SUPPLIES	\$5,111	\$5,000	\$5,000
FOUL BALLS	\$131	\$175	\$175
TOTAL MAINT & OPER	\$26,821	\$23,775	\$25,025
TOTAL SOFTBALL	\$40,151	\$42,224	\$43,444

YOUTH SOFTBALL

SEASONAL EMPLOYEES	\$5,319	\$5,925	\$5,925
WORKERS COMPENSATION	\$379	\$255	\$244
SOCIAL SECURITY	\$407	\$453	\$453
TOTAL PERSONNEL	\$6,105	\$6,633	\$6,622
AWARDS	\$763	\$725	\$725
MATERIALS & SUPPLIES	\$1,725	\$2,000	\$2,000
TOTAL MAINT & OPER	\$2,488	\$2,725	\$2,725
TOTAL YOUTH SOFTBALL	\$8,593	\$9,358	\$9,347

BASKETBALL

SEASONAL EMPLOYEES	\$5,175	\$5,038	\$5,665
WORKERS COMPENSATION	\$362	\$243	\$233
SOCIAL SECURITY	\$396	\$385	\$433
TOTAL PERSONNEL	\$5,933	\$5,666	\$6,331
AWARDS	\$398	\$450	\$450
MATERIALS & SUPPLIES	\$167	\$275	\$275
TOTAL MAINT & OPER	\$565	\$725	\$725
TOTAL BASKETBALL	\$6,498	\$6,391	\$7,056

GENERAL FUND VOLLEYBALL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SEASONAL EMPLOYEES	\$5,191	\$5,050	\$4,630
WORKERS COMPENSATION	\$296	\$199	\$190
SOCIAL SECURITY	\$382	\$386	\$354
TOTAL PERSONNEL	\$5,869	\$5,635	\$5,174
AWARDS	\$1,084	\$1,100	\$1,100
MATERIALS & SUPPLIES	\$200	\$200	\$200
TOTAL MAINT & OPER	\$1,284	\$1,300	\$1,300
TOTAL VOLLEYBALL	\$7,153	\$6,935	\$6,474
TOLLA BROWN PARK			
UTILITIES	\$6,971	\$10,000	\$12,000
MATERIALS & SUPPLIES	\$1,623	\$1,500	\$1,750
TOTAL MAINT & OPER	\$8,594	\$11,500	\$13,750
TOTAL TOLLA BROWN PARK	\$8,594	\$11,500	\$13,750
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$20	\$450	\$450
JULY 4TH CELEBRATION	\$10,311	\$10,000	\$15,000
EMPLOYEE SWELLNESS	\$0	\$4,000	\$4,000
EMPLOYEE PICNIC	\$1,816	\$2,500	\$2,500
EMPLOYEE BANQUET	\$4,700	\$6,700	\$6,000
EMPLOYEE XMAS GIFT	\$4,050	\$3,800	\$3,800
TOTAL MAINT & OPER	\$20,897	\$27,450	\$31,750
TOTAL SPECIAL EVENTS	\$20,897	\$27,450	\$31,750
TENNIS			
UTILITIES	\$5,435	\$5,500	\$5,500
COURT & LIGHT REPAIRS	\$463	\$2,500	\$2,500
MATERIALS & SUPPLIES	\$36	\$1,500	\$1,500
TOTAL MAINT & OPER	\$5,934	\$9,500	\$9,500
TOTAL TENNIS	\$5,934	\$9,500	\$9,500

GENERAL FUND YOUTH BASKETBALL	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SEASONAL EMPLOYEES	\$11,122	\$11,835	\$12,000
WORKERS COMPENSATION	\$658	\$515	\$494
SOCIAL SECURITY	\$850	\$906	\$918
TOTAL PERSONNEL	\$12,630	\$13,256	\$13,412
MATERIALS & SUPPLIES	\$9,483	\$6,000	\$7,000
TOTAL MAINT & OPER	\$9,483	\$6,000	\$7,000
TOTAL YOUTH BASKETBALL	\$22,113	\$19,256	\$20,412
YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$2,575	\$2,475	\$2,475
WORKERS COMPENSATION	\$112	\$106	\$102
SOCIAL SECURITY	\$197	\$189	\$189
TOTAL PERSONNEL	\$2,884	\$2,770	\$2,766
MATERIALS & SUPPLIES	\$1,496	\$1,250	\$1,250
TOTAL MAINT & OPER	\$1,496	\$1,250	\$1,250
TOTAL YOUTH VOLLEYBALL	\$4,380	\$4,020	\$4,016
BASEBALL			
SEASONAL EMPLOYEES	\$5,655	\$3,100	\$3,100
WORKERS COMPENSATION	\$138	\$133	\$128
SOCIAL SECURITY	\$433	\$237	\$237
TOTAL PERSONNEL	\$6,226	\$3,470	\$3,465
EQUIPMENT REPAIRS & MAINT	\$0	\$50	\$50
UTILITIES	\$7,642	\$6,000	\$7,900
FACILITY REPAIRS	\$1,999	\$500	\$500
STERLING BASEBALL ORGAN	\$3,958	\$6,000	\$6,000
TOTAL MAINT & OPER	\$13,599	\$12,550	\$14,450
TOTAL BASEBALL	\$19,825	\$16,020	\$17,915

GENERAL FUND LIBRARY	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
SALARIES	\$222,323	\$217,743	\$215,199
Supt./Library			
(3) Library Assistants - 40 hrs.			
(6) Library Assistants - 20 hrs.			
OVERTIME	\$0	\$0	\$300
DISABILITY INSURANCE	\$1,458	\$1,082	\$3,038
WORKERS COMPENSATION	\$1,169	\$972	\$873
RETIREMENT PROGRAM	\$16,219	\$11,693	\$11,556
SOCIAL SECURITY	\$16,307	\$16,657	\$16,486
MEDICAL INSURANCE	\$34,089	\$32,465	\$43,968
TOTAL PERSONNEL	\$291,565	\$280,612	\$291,420
OFFICE SUPPLIES	\$1,473	\$1,500	\$1,800
ADVERTISING	\$232	\$200	\$400
TELEPHONE	\$5,110	\$5,554	\$5,700
PRINTING	\$298	\$149	\$420
POSTAGE	\$2,364	\$3,000	\$4,000
CONFERENCES & TRAINING	\$431	\$400	\$700
TRAVEL, MEALS & LODGING	\$81	\$700	\$700
MEMBERSHIP & DUES	\$75	\$100	\$100
SUBSCRIPTION/PUBLICATION	\$14,251	\$17,000	\$18,000
EQUIPMENT REPAIRS & MAINT	\$259	\$800	\$800
COMPUTER UPGRADE & MAINT	\$25,964	\$60,578	\$20,000
UTILITIES	\$22,218	\$23,000	\$25,300
FACILITY REPAIRS	\$3,580	\$7,500	\$10,000
MATERIALS & SUPPLIES	\$14,546	\$11,000	\$14,300
SMALL EQUIP/FURNITURE	\$0	\$2,995	\$10,200
JANITOR SERVICE	\$15,898	\$16,477	\$17,760
BOOK REPAIRS	\$0	\$0	\$250
BOOKS	\$42,907	\$56,000	\$56,000
LITERACY PROGRAM	\$115	\$1,500	\$1,500
SPECIAL PROGRAMS	\$875	\$1,000	\$1,200
TOTAL MAINT & OPER	\$150,677	\$209,453	\$189,130
TRANSFER TO CAPITAL EQUIP	\$0	\$22,500	\$2,250
TOTAL CAPITAL OUTLAY	\$0	\$22,500	\$2,250
TOTAL LIBRARY	\$442,242	\$512,565	\$482,800
Small equipment/furniture:			
Computers (6 comp/2 monitors)			\$7,500
(3) adjusting tables			\$600
Disc repair machine			\$2,100
			<u>\$10,200</u>
Equipment:			
Replacement costs			\$2,250

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$59,855	\$22,000	\$22,000
MISCELLANEOUS	\$28,023	\$0	\$0
RENT - SUPER 8	\$27,965	\$31,791	\$28,500
LEASE - TCI	\$6,107	\$6,303	\$6,372
LEASE - KENTEC	\$90	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$3,500	\$3,500	\$3,500
RENT - KSTC	\$2,058	\$2,123	\$2,150
RENT - CELLULAR ONE	\$3,454	\$3,575	\$3,600
GRANT	\$0	\$200,000	\$230,000
DONATION	\$0	\$0	\$119,000
DONATION - COMMUNICATION BLDG	\$0	\$20,000	\$0
TOTAL REVENUE	\$131,379	\$289,709	\$415,539
ELM STREET PARK	\$342,816	\$65,000	\$0
LAND TRANSACTIONS	\$750	\$0	\$0
BUILDING IMPR-COMMUNICATION BLD	\$0	\$0	\$478,000
LIBRARY ADDITION	\$0	\$0	\$100,000
COMMUNITY DEVELOPMENT	\$50,000	\$0	\$0
AUDIT	\$500	\$510	\$510
TRANSFER TO SERV CENTER	\$50,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$444,066	\$115,510	\$628,510
BEGINNING BALANCE	\$1,223,965	\$911,278	\$1,085,477
TOTAL FUND EQUITY	\$911,278	\$1,085,477	\$872,506

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$12,476	\$6,000	\$6,000
OTHER INCOME	\$7,478	\$0	\$0
OTHER CONTRIBUTIONS	\$10,275	\$0	\$0
TRANSFER OF RESERVES	\$526,685	\$516,270	\$556,303
GRANTS	\$36,250	\$0	\$0
TOTAL REVENUES	\$593,164	\$522,270	\$562,303
AUDIT	\$850	\$865	\$865
POLICE EQUIPMENT	\$77,873	\$188,247	\$85,250
FIRE EQUIPMENT	\$162,385	\$70,500	\$74,050
PUBLIC WORKS EQUIPMENT	\$164,078	\$165,100	\$16,000
PARKS, LIBRARY & RECREATION	\$22,972	\$37,500	\$85,900
NON DEPARTMENTAL	\$81,011	\$31,080	\$86,000
LEASE INTEREST	\$7,783	\$0	\$0
TOTAL EXPENDITURES	\$516,952	\$493,292	\$348,065
BEGINNING BALANCE	\$266,478	\$342,690	\$371,668
TOTAL FUND EQUITY	\$342,690	\$371,668	\$585,906

Replacement Costs:

Manager	\$1,933
Non-Departmental	\$27,846
Police	\$45,000
Fire	\$29,210
Fire (heart monitor)	\$7,214
Street	\$42,572
Public Works Admin.	\$7,483
Airport	\$8,595
Cemetery	\$4,495
Parks	\$22,940
Recreation Center	\$500
Forestry	\$8,293
PLR Administration	\$1,772
Library	\$2,250
	<u>\$210,103</u>

Equipment Requests:

Non-Departmental:	
AS400/Administration	\$86,000
	<u>\$86,000</u>
Police:	
In car video systems (5)	\$30,000
Patrol cars (2 @ \$27,625)	\$55,250
	<u>\$85,250</u>

Fire:

Aerial payment	\$48,000
2 SCBA	\$11,000
Extrication Equipment	\$10,550
Storage container	\$4,500
	<u>\$74,050</u>

**CAPITAL REPLACEMENT FUND
(CONTINUED)**

**ACTUAL
2007**

**PROJECTED
2008**

**ADOPTED
2009**

PW:

Sander

\$16,000

\$16,000

PLR:

Walker mower

\$10,000

Utility Turf truck Cushman

\$20,000

JD Diesel mower

\$25,300

JD 60" front mount blade

\$1,600

1 ton dump truck

\$29,000

\$85,900

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$31,762	\$17,000	\$17,000
REINSURANCE REFUND	\$301	\$0	\$0
EMPLOYEE PREMIUM	\$161,149	\$204,442	\$143,016
TRANS CITY PREMIUM	\$840,958	\$935,627	\$1,297,140
TOTAL REVENUE	\$1,034,170	\$1,157,069	\$1,457,156
CLAIMS	-\$293	\$0	\$0
PREMIUM FEES	\$1,000,067	\$1,140,069	\$1,440,156
OFFICE SUPPLIES	\$82	\$200	\$200
FLEX EXPENSE	\$3,405	\$2,846	\$3,500
PRE-EMPLOYMENT SCREENING	\$0	\$0	\$7,100
AUDIT	\$650	\$600	\$600
TRANSFER TO GENERAL FUND	\$0	\$0	\$17,000
TOTAL EXPENDITURES	\$1,003,911	\$1,143,715	\$1,468,556
BEGINNING BALANCE	\$645,291	\$675,550	\$688,904
TOTAL FUND EQUITY	\$675,550	\$688,904	\$677,504

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$38,436	\$22,000	\$22,000
MISCELLANEOUS	\$15,606	\$18,483	\$0
COMPENSATION FOR LOSS	\$88,110	\$28,000	\$5,000
TRANSFER OF RESERVES	\$302,000	\$185,000	\$174,999
TRANSFER FOR WORK COMP	\$241,327	\$213,665	\$202,594
TOTAL REVENUE	\$685,479	\$467,148	\$404,593
CLAIMS PAID	\$93,198	\$60,000	\$60,000
EXPENSE FOR WORK COMP	\$197,043	\$206,589	\$200,000
PREMIUM FEES	\$239,348	\$190,652	\$175,000
EXPENSE FOR UNEMPLOYMENT	\$2,591	\$5,000	\$10,000
MATERIALS & SUPPLIES	\$704	\$1,200	\$1,200
AUDIT	\$550	\$560	\$560
TRANSFER TO GENERAL FUND	\$0	\$0	\$22,000
TOTAL EXPENDITURES	\$533,434	\$464,001	\$468,760
BEGINNING BALANCE	\$670,388	\$822,433	\$825,580
TOTAL FUND EQUITY	\$822,433	\$825,580	\$761,413

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
STATE CONTRIBUTION	\$137,683	\$139,297	\$140,000
INVESTMENT EARNINGS	\$13,679	\$6,700	\$6,500
TOTAL REVENUE	\$151,362	\$145,997	\$146,500
PARKS SEASONAL EMPLOYEES	\$20,769	\$0	\$0
PLAYGROUND	\$0	\$0	\$50,000
REC CENTER IMPROVEMENTS	\$8,000	\$0	\$0
BIKE/PEDESTRIAN PLAN	\$113,931	\$0	\$0
HANDICAP LIFT/REC CENTER IMPROVEMENTS - ELM ST PARK	\$25,877	\$0	\$0
CARPET - RECREATION CENTER	\$0	\$27,714	\$0
SWINGS - MONAHAN PARK	\$0	\$10,475	\$0
SECURITY SYSTEM - MUSEUM	\$0	\$3,500	\$0
LIGHTING - PIONEER PARK	\$0	\$12,960	\$0
TENNIS COURT IMPROVEMENTS	\$0	\$0	\$0
BACKSTOP REPLACEMENT - WISDOM	\$0	\$22,125	\$100,000
NEW ROOF SECURITY PAVILION	\$0	\$3,500	\$0
SCOREBOARDS PIONEER PARK	\$0	\$0	\$10,000
ROOF RESTROOMS & STORAGE SHED	\$0	\$0	\$21,000
SECURITY CAMERAS (5 @ \$2,000)	\$0	\$0	\$7,000
LIBRARY ADDITION	\$0	\$0	\$10,000
TOTAL EXPENDITURES	\$168,577	\$80,274	\$348,000
BEGINNING BALANCE	\$239,724	\$222,509	\$288,232
TOTAL FUND EQUITY	\$222,509	\$288,232	\$86,732

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
PERPETUAL CARE SALES	\$1,300	\$2,443	\$2,000
PERPETUAL CARE - NICHES	\$8,190	\$12,600	\$12,000
INVESTMENT EARNINGS	\$6,912	\$4,048	\$4,000
TOTAL REVENUE	\$16,402	\$19,091	\$18,000
COLUMBARIUM	\$0	\$25,043	\$0
AUDIT	\$300	\$305	\$305
NICHES ENGRAVING/SUPPLIES	\$1,050	\$4,114	\$4,500
TRANSFER TO GEN FUND	\$5,000	\$4,000	\$4,000
TOTAL EXPENDITURES	\$6,350	\$33,462	\$8,805
BEGINNING BALANCE	\$131,966	\$142,018	\$127,647
TOTAL FUND EQUITY	\$142,018	\$127,647	\$136,842

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$1,511	\$800	\$800
TOTAL REVENUE	<u>\$1,511</u>	<u>\$800</u>	<u>\$800</u>
BOOKS	\$0	\$0	\$800
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$50</u>	<u>\$850</u>
BEGINNING BALANCE	<u>\$29,756</u>	<u>\$31,217</u>	<u>\$31,967</u>
TOTAL FUND EQUITY	\$31,217	\$31,967	\$31,917

SPECIAL REVENUE FUND ETHEL JOHNSON MUSEUM TRUST	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$0	\$0	\$0
TOTAL REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
MUSEUM IMPROVEMENTS	\$50	\$0	\$0
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL FUND EQUITY	\$0	\$0	\$0

SPECIAL REVENUE FUND OLD LIBRARY BUILDING FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$4,445	\$1,600	\$100
TOTAL REVENUE	<u>\$4,445</u>	<u>\$1,600</u>	<u>\$100</u>
DESIGN LIBRARY	\$0	\$90,300	\$0
AUDIT	\$50	\$50	\$0
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$90,350</u>	<u>\$0</u>
BEGINNING BALANCE	<u>\$85,198</u>	<u>\$89,593</u>	<u>\$843</u>
TOTAL FUND EQUITY	\$89,593	\$843	\$943

SPECIAL REVENUE FUND ELNA ANDERSON FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$9,756	\$5,300	\$5,300
TOTAL REVENUE	<u>\$9,756</u>	<u>\$5,300</u>	<u>\$5,300</u>
BOOKS	\$0	\$1,023	\$0
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$1,073</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$186,617</u>	<u>\$196,323</u>	<u>\$200,550</u>
TOTAL FUND EQUITY	\$196,323	\$200,550	\$205,800

SPECIAL REVENUE FUND ETHEL LINDSTROM FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$11,308	\$6,200	\$6,200
TOTAL REVENUE	<u>\$11,308</u>	<u>\$6,200</u>	<u>\$6,200</u>
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$215,610</u>	<u>\$226,868</u>	<u>\$233,018</u>
TOTAL FUND EQUITY	\$226,868	\$233,018	\$239,168

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2007	PROJECTED 2008	ADOPTED 2009
INVESTMENT EARNINGS	\$2,844	\$19,000	\$19,000
CONTRIBUTIONS	\$629,190	\$80,500	\$0
TOTAL REVENUE	<u>\$632,034</u>	<u>\$99,500</u>	<u>\$19,000</u>
AUDIT	\$0	\$0	\$50
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$632,034</u>	<u>\$731,534</u>
TOTAL FUND EQUITY	\$632,034	\$731,534	\$750,484

**COMPARATIVE
GENERAL
PROPERTY
TAX RATES**

YEAR	VALUATION	RATE PER \$1,000	REVENUE	DIFFERENCE FROM LAST
1976	\$21,044,380	19.81	\$396,044	\$20,674
1977	\$25,068,670	19.81	\$438,228	\$42,184
1978	\$30,787,570	16.9	\$520,309	\$82,081
1979	\$36,299,050	16.4	\$595,304	\$74,995
1980	\$38,229,260	16.4	\$626,959	\$31,655
1981	\$40,099,490	16.4	\$657,631	\$30,672
1982	\$39,965,230	16.4	\$655,429	(\$2,202)
1983	\$37,418,150	17.515	\$655,378	(\$51)
1984	\$37,213,030	17.806	\$662,639	\$7,261
1985	\$38,423,190	17.806	\$684,163	\$21,524
1986	\$38,296,300	17.806	\$681,903	(\$2,260)
1987	\$38,853,070	17.806	\$691,817	\$9,914
1988	\$57,886,650	10.95	\$633,853	(\$57,964)
1989	\$53,974,570	10.45	\$564,034	(\$69,819)
1990	\$45,989,560	12.264	\$564,034	\$0
1991	\$45,880,390	12.294	\$564,053	\$19
1992	\$40,055,435	14.855	\$595,023	\$30,970
1993	\$40,708,803	14.855	\$604,729	\$9,706
1994	\$38,432,048	14.855	\$570,908	(\$33,821)
1995	\$39,207,600	14.855	\$582,429	\$11,521
1996	\$41,839,850	14.855	\$621,531	\$39,102
1997	\$47,083,160	14.863	\$699,828	\$78,297
1998	\$56,172,810	14.027	\$808,274	\$108,446
1999	\$56,116,490	14.027	\$787,936	(\$20,338)
2000	\$60,660,080	14.027	\$850,879	\$62,943
2001	\$67,540,120	14.027	\$947,385	\$96,506
2002	\$61,899,320	14.027	\$868,262	(\$79,123)
2003	\$62,849,870	14.027	\$881,595	\$13,333
2004	\$61,672,390	14.027	\$865,079	(\$16,516)
2005	\$62,730,760	14.027	\$879,924	\$14,845
2006	\$66,549,100 *	14.200	\$945,004	\$65,080
2007	\$68,932,090	14.027	\$966,910	\$21,906
2008	\$70,522,780 *	14.364	\$1,012,365	\$45,455
2009	\$70,821,430 *	14.041	\$994,380	(\$17,985)

**ANALYSIS OF ADOPTED TAX
LEVY
2009**

NET ASSESSED VALUATION:		\$70,821,430
GENERAL OPERATING FUND	IN MILLS 14.027	REVENUE \$993,412
REFUNDS/ABATEMENTS	0.014	\$968
TOTAL	14.041	\$994,380

*Additional mills allowed for refunds/abatements

INTRODUCTION:

A Capital Improvements Plan may be defined as a multi-year planning instrument used by governments to identify capital improvements and to coordinate the financing and timing of improvements for the benefit of the public. A generally accepted planning term is five years.

A Capital Improvements Plan necessitates a continuing process whereas subsequent year items are moved up each year. To be effective, each item must be reconsidered each year.

The first year of the Capital Improvements Plan is called the Capital Budget. The Capital Budget. The Capital Budget is usually incorporated into the annual budget, which funds specific projects, equipment or facilities. Projects projected for later years of the program receive approval on a planning basis, but will not receive funding until they are included in the Capital Budget after subsequent years consideration.

A proper program for public improvements has several advantages, which assist the public and City administrations. A few are listed below:

1. Minimize consideration of improvements in an uncoordinated manner and the waste of public funds;
2. Optimize the timing of projects;
3. Allows consideration of all projects at one time;
4. May allow opportunity for public input;
5. Minimize projects that come from "nowhere";
6. Allows for continuity of decision making because of expiring terms or personnel changes;
7. Allows consideration of long-term financing needs;
8. Maximizes impartial treatment of all sectors of the community; and
9. Allows better utilization of staff time because of advance knowledge of projects, thus minimizing slack time of available staff.

PUBLIC WORKS DEPARTMENT

STREET DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2009	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Continue program	\$30,000	GENERAL FUND
2009	STREET IMPROVEMENT PROGRAM Continue program	\$600,000	GENERAL FUND
2009	STREET SURFACE TREATMENT Continue program	\$150,000	GENERAL FUND
2009	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main	\$23,619 \$94,475	GENERAL FUND FEDERAL FUNDS
2010	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2010	STREET IMPROVEMENT PROGRAM Continue program	\$900,000	GENERAL FUND
2010	STREET SURFACE TREATMENT Continue program	\$300,000	GENERAL FUND
2010	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main	\$20,381 \$81,525	GENERAL FUND FEDERAL FUNDS
2010	PEDESTRIAN SIDEWALK IMPROVEMENTS N 7th Street	\$22,619 \$90,475	GENERAL FUND FEDERAL FUNDS
2011	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$45,000	GENERAL FUND
2011	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2011	STREET SURFACE TREATMENT Continue program	\$300,000	GENERAL FUND
2011	PEDESTRIAN SIDEWALK IMPROVEMENTS N 7th Street	\$23,381 \$93,525	GENERAL FUND FEDERAL FUNDS
2012	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$45,000	GENERAL FUND
2012	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2012	STREET SURFACE TREATMENT Continue program	\$300,000	GENERAL FUND

PUBLIC WORKS DEPARTMENT

STREET DIVISION (CONTINUED)

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$45,000	GENERAL FUND
2013	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2013	STREET SURFACE TREATMENT Continue program	\$300,000	GENERAL FUND

AIRPORT DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST COST</u>	<u>FUNDING</u>
-	-	-	-
2009	AIRPORT RECONSTRUCTION Segmented circle / apron lighting	\$10,000 \$40,000	GENERAL FUND STATE SHARE
2010	AIRPORT RECONSTRUCTION Reconstruct Runway 15/33 Phase I	\$122,368 \$122,368 \$4,650,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2011	AIRPORT RECONSTRUCTION Extend R/Way and T/Way to south Reconstruct Runway 15/33 Phase II	\$82,895 \$82,894 \$3,150,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2012	AIRPORT RECONSTRUCTION Apron expansion for relocated hangers	\$62,500 \$250,000	GENERAL FUND STATE SHARE
2014	AIRPORT RECONSTRUCTION Pavement Preservation Taxiway/Apron	\$7,895 \$7,895 \$300,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2015	AIRPORT RECONSTRUCTION Construct Hangers	\$3,947 \$3,947 \$150,000	GENERAL FUND STATE SHARE FEDERAL SHARE

PUBLIC WORKS DEPARTMENT

WATER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2009	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2009	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2009	RECONDITION WATER TANK (THIS IS NOT INCLUDED IN THE BUDGET)	\$215,000	CAPITAL RECOVERY
2009	WATER TREATMENT PLANT Completion of Pre-engineering Report for Colo Dept of Public Health & Environment	\$480,000	SURCHARGE
2010	WATER TREATMENT PLANT Construction	\$15 million	BOND/LOAN
2011	WATER TANK Interstate interchange area	\$1,000,000	BOND/LOAN

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2009	SEWER LINE REHABILITATION	\$100,000	USER FEES
2009	MANHOLE REHABILITATION	\$16,500	USER FEES

PARKS, LIBRARY AND RECREATION DEPARTMENT

PARKS DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2009	PLAYGROUND Propst Park	\$50,000	CONSERVATION TRUST
2009	TENNIS COURT Propst Park	\$100,000	CONSERVATION TRUST
2010	TRAFFIC BRIDGE-PIONEER PARK Bridge is old and in need of replacement	\$50,000	CONSERVATION TRUST

CEMETERY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2010	RIVERSIDE CEMETERY PAVING PROJECT Grade and pave streets with asphalt (THIS IS NOT INCLUDED IN THE BUDGET)	\$103,500	GENERAL FUND

LIBRARY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2010	LIBRARY CONSTRUCTION (THIS IS NOT INCLUDED IN THE BUDGET)	\$3 MILLION	CONSERV TRUST CAPITAL IMPROV ELNA ANDERSON ETHEL LINDSTROM OLD LIBRARY FND LIBR IMPROV FND GRANTS FRIENDS OF LIB

CAPITAL LEASE OBLIGATIONS

SERVICE CENTER

The City of Sterling entered into an annually renewable lease and purchase option agreement for the construction of a service center. The City has capitalized \$2,405,000 of assets under this capital lease. This lease, dated October 1, 1998 requires varying semiannual payments with a fixed interest rate of 5.3%, with final payment due December 1, 2018. This lease agreement includes an annual purchase option at a price equal to such amount as shall be necessary to discharge the indebtedness. The lessor has a first lien security interest in the property until the payments are completed. In July 2004, the City entered into a refinancing arrangement lowering the interest rate to 4.8% and reducing the remaining payments by \$99,782.

FIRE TRUCK

The City of Sterling entered into an annually renewable lease and purchase option agreement for the acquisition of a fire truck. The City has capitalized \$364,811 of assets under this capital lease. This lease, dated July 30, 2007 requires annual payments not to exceed \$48,000 and has a fixed rate of 4.9% for the first five years and then a one time adjustment for the remaining five years at the then Federal Home Loan Bank of Topeka five year index, with a final payment due July 1, 2016.

The following is a schedule by years of future minimum lease payments under the capital leases above, together with the present value of the net minimum lease payments.

Year ended December 31,	Requirement
2008	\$ 275,880
2009	\$ 274,400
2010	\$ 277,680
2011	\$ 275,480
2012	\$ 278,040
2013-2017	\$1,358,800
2018	<u>\$ 230,560</u>
Total minimum lease payments	\$2,970,840
Less amount representing interest	<u>- 719,029</u>
Present value of future	
Net minimum lease payments	<u>\$2,251,811</u>