

**ADOPTED
2010 BUDGET**

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November 10, 2009

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

CITY MANAGER'S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2010

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. During these 14 days, the document is available for public review. At said hearing, the Council will receive public input. Council may amend the budget after said hearing. Upon closing said hearing and after discussion, the Council adopts the budget. After adoption, the Council will pass the appropriation ordinance. The adoption of the budget and passage of the appropriation ordinance must be completed by December 10.

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.

The City has realized in increasing total revenue from 2004 to 2008, when the total revenue was only 97.9 percent of the year before. In 2009, the projected revenue is 101.0 percent of 2008, but still only 98.9 percent of actual 2007. Budgeted 2010 is only 95.1 percent of projected 2009 and only 94.1 percent of actual 2007.

The budgeted taxes for 2010 increased by 0.35 percent from projected 2009. The increase is driven by a change in the tax code eliminating the sales tax vendor fee. The tax revenue also shows an \$83,000 decrease in real and personal property tax because of a decreased valuation.

The sales tax projection for 2009 was reduced by 3.0 percent, the average short falls from last year at the time the projection was made. Since that time, the City has suffered larger decreases from the same month last year.

The City was seeing a general upward trend in sales tax until 2009 projected. The City started the 2009 budget year with very good receipts compared to the 2008 budget year. As the year progressed, sales tax receipts began to lag behind 2008 and are projected to be \$363,726 or 6.0 percent under the budget for 2009 and \$137,046 or 2.4 percent under actual 2008.

The increase in sales tax for 2010 is driven by the change in the Tax Code eliminating the vendor's fee.

The Development Agreement with a retailer continues to have a negative impact on the sales tax revenue. The City is four years into a 10-year agreement.

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

	Revenues	Taxes
2005 Actual	111.41	115.28
2006 Actual	107.03	101.47
2007 Actual	104.39	104.79
2008 Actual	97.9	102.3
2009 Projected	101.1	98.2
2010 Budgeted	95.1	100.3

The revenues projected for 2009 are one percent larger than actual 2008, but the budgeted revenue for 2010 is approximately five percent below projected 2009. A large portion of this decrease is the lack of grant funds known at this time.

Comparison of Franchise Taxes and ratio to year prior.

FRANCHISE TAXES		
2005	\$613,478	108.08
2006	\$677,699	110.46
2007 Actual	\$642,750	94.84
2008 Actual	\$719,988	112.0
2009 Projected	\$680,178	94.5
2010 Budgeted	\$688,100	1.2

The Franchise taxes for 2010 is budgeted at \$688,100. This is a percent increase over the projected 2009. Due to the ability of energy providers to adjust commodity prices monthly amended to quarterly by PUC late 2009, and the communications provider experiencing a downward trend in the number of lines, this revenue is remaining difficult to project. As is illustrated in the above table, the revenue is not following any definable trend.

The development within the City limits was stagnant in 2009. The community lost a retailer and food establishment, but also gained a retail store. The loss was a national name and the gain was a local specialty shop. The Finance office is seeing an increase in sales tax license applications in the fourth quarter of the year from out of town retailers.

The vacancies caused by the relocations when the Broadway Plaza remodeled in 2008 are remaining vacant.

The housing market, however, is remaining active although the prices have moderated.

The License and Permit revenue for 2010 is budgeted to be \$144,750. This is a 1.3 percent decrease from budgeted 2009. The projected 2009 is 122 percent of the 2009 budgeted. The City is realizing an increase in building permits for small residential remodels, which we expect to continue. Also in 2009, a number of reroofing permits were issued because of the weather.

The revenue for Charges and Services is budgeted for 2010 at \$248,879, less than a 1 percent decrease compared to budgeted 2009. This revenue impacted most by participation fees for recreation programs and the final payment of the McKinley Street project.

Intergovernmental revenue is budgeted for 2010 at \$932,551. This revenue is impacted by entities outside of our control. The major line items are Highway User tax, Severance tax, Sterling Rural Fire District, Dispatch Service fee and grant receipts. The grants known for 2010 are minimal.

The Fines and Forfeits revenue is budgeted at \$189,300. The 5.0 percent increase compared to 2009 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 \$296,194. The decrease is the loss of the revenue from fuel sales at the Service Center and no outside grants known at this time. The City is also realizing a serious 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 \$700 to assist in the operations of the cemetery. In 2010, the City will transfer the investment earnings from the Service Funds to the General Fund.

The Transferred Funds are shown below:

	2006	2007	2008	Projected 2009	Budgeted 2010
Water Fund	\$158,591	\$189,131	\$199,538	\$234,629	\$222,835
Sewer Fund	\$237,255	\$244,265	\$234,837	\$248,761	\$241,783
Perpetual Care	\$5,500	\$5,000	\$3,400	\$650	\$700
Sanitation Fund	\$64,764	\$62,113	\$69,726	\$65,609	\$61,247
Health and Welfare	\$0	\$0	\$0	\$3,400	\$3,500
Service Center	\$0	\$0	\$0	\$1,600	\$1,500
Insurance	\$0	\$0	\$0	\$4,600	\$4,500
TOTAL	\$466,110	\$500,509	\$507,501	\$559,249	\$536,065

EXPENDITURES

The total General Fund expenditures budgeted are as follows:

	2005	2006	2007	2008	Projected 2009	Budgeted 2010
Expenditures	\$9,532,981	\$10,607,226	\$10,686,270	\$11,005,613	\$11,088,543	\$11,414,860
Revenues	\$9,940,991	\$10,639,823	\$11,106,419	\$10,874,931	\$10,987,895	\$10,450,039

As the above table shows, the actual expenditures for 2008 and projected for 2009 exceed the revenues.

In 2008, expenditures exceeded revenues by \$130,682 or 1.2 percent. In projected 2009, the expenditures exceed revenue by \$100,648 or 0.9 percent. In 2010, the budgeted expenditures exceed the revenue by \$964,821 or 8.5 percent of revenue.

However, historically the City expended 95.6 percent of budget in 2008 and projected to expend 95.2 percent in 2009. Applying the 95 percent to the 2010 budget, the expenditures would be \$10,844,117. On the revenue side, in 2008, the City collected 98.5 percent of budget and projected in 2009 to collect 101.4 percent of budget. Applying the average collection to 2010, the revenue becomes \$10,596,340, \$247,777 short of adjusted expenditures.

With this trend developing, the City must consider revenue enhancement by adjusting fees or expenditure shaving.

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

For Fiscal Management, 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 the following internal service or special revenue funds:

Old Library Building Fund – A fund created by Council from the proceeds of the sale of the old Library. The funds are to be expended on the construction of a library.

Perpetual Care Fund – A fund created by Ordinance to assist in the care and maintenance of the cemetery. Each lot or niche sale at the cemetery contributes an amount to this fund. The investment earnings are transferred to the General Fund.

Elna Anderson Fund - A fund created to account for funds from the Anderson Estate. The funds must be used for the Library.

Ethel Lindstrom Fund – A fund created to account for funds from the Lindstrom Estate. The funds must be used for the Library.

Library Improvement Fund – A fund created to account for funds donated for the construction of a Library.

Conservation Trust Fund – A fund created to account for funds from the Lottery. The funds must be used for the maintenance, construction or acquisition of parks, open space or recreation facilities.

Karl Falch Fund – A fund created to account for the funds from the Falch Estate. The funds must be used for books or resources of a legal nature at the Library.

Employee Self-Insurance Fund – An internal service fund to account for funds regarding employee health benefits.

Service Center Fund – An internal service fund used to operate the Service Center. Each department and division contributes to this fund on an employee and/or area occupied. It is the operating budget for the Service Center. Funds contributed and not expended are carried forward as a fund balance.

Risk Management Fund – An internal service fund to administer funds for property/casualty insurance, workers compensation insurance, unemployment insurance and claims made against the City.

Capital Replacement Fund – An internal service fund used to administer funds for the replacement of equipment. For equipment purchased in 2006, 2007, 2008 and 2009 a pro-rata share of the specific equipment is contributed to the fund. For equipment proposed to be purchased in 2010,

the purchase price of the equipment is contributed. All funds not expended are carried forward as fund balance. In 2010, the budget allows the purchase of a police car from the fund balance. The equipment list of proposed purchases is included in the budget.

Capital Improvement Fund – An internal service fund used to administer fund generated by rental of City property, grants and donations for Capital Improvements. Projects such as the library, tennis courts, communications building and assistance for the Service Center are funded or partially funded from this fund.

PERSONNEL

The personnel sections of all budgets show an increase over 2009. Based on present policy of bi-weekly pay periods, salaries are dispensed over 26 pay periods. The increase mentioned above is because of a four percent increase in the medical insurance premium and practice of budgeting for core family coverage for all eligible employees. This does inflate the budget.

The budget does not include any salary adjustment for any employees or any additional positions.

The budget does not expand any operating hours and does show a savings by adjusting the pool hours of the Recreation Center.

OPERATIONS AND MAINTENANCE

The budgeted expenditures in these sections were again held to 2009 levels, if possible. 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.

PLANNING

As the economic condition of the City appears to be contracting, continued cooperation of the City, County and Logan County Economic Development Cooperation (LCEDC) is more critical than ever. Continued funding of LCEDC is budgeted.

The projects currently underway but not being completed until 2010 budget year are the Communications Building, the tennis courts in Prairie Park and the Library Addition and renovations. The cost of these projects is approximately \$3.7 million.

With the conditions existing in Sterling, discussions regarding contract land use planning services with the County should be renewed. Funds are budgeted for the update of the Comprehensive Plan, subject to a Department of Local Affairs grant.

The wage and compensation policies and practices are continuing to be reviewed. The pay plan and job descriptions are being reviewed.

The personnel polices drafted last year have be approved by the Personnel Board and implemented.

The City will be applying for grants for parks and recreation facilities in 2010. The projects include the fencing and backstops at the Pioneer softball complex.

Preliminary work has commenced on the runway extension at the Sterling Municipal Airport. As the scope of the work is not well defined at this time, this project is not in the budget.

WATER-SANITATION-SEWER FUNDS

Water Fund

This is an enterprise fund for the operation of a potable water system within the City. The projected revenue for the Water Fund is \$2,373,100 as compared to \$2,042,500 in actual 2009. This budget is for the existing physical plan and present operations. It does not consider any increases as may be recommended by the rate study to be completed in 2009 to begin building the reserve for the construction and operation of the Water Treatment Plant. Drafts of the rate study show the need for an increase of 188 percent by 2012, the first year of full operation. The total increase will be over three years at 60 percent year one (2010), a 50 percent in year two (2011) and a 20 percent increase in year three (2012). The Water Treatment Plant is necessary to come into compliance with the Clean Water Act. An enforcement letter issued by the Colorado Department of Health and Environment requires compliance by January 31, 2012.

On expenditures, the dollars budgeted were generally held at or near 2009 levels. This budget is for the existing facilities and operations, and does not include future expenses. Legal fees and consultant fees have moderated but continue because of water decree holders attempting to amend their plans and the Sterling Ethanol Plant Water Right.

This budget will need reappropriations throughout the 2010 budget year to accommodate the design of the treatment plant.

Sanitation Fund

This is an enterprise fund for the operation of service of collecting and disposing of residential trash and rubbish within the City limits. The revenue for this fund is projected at \$464,000.

The operating expenditures were again held at or near the 2009 levels. The system is planning the replacement of the rollout containers within the City. Allowing the upgrade of dumpsters from the fund balance, a two percent increase is necessary to balance the revenue to the expenditures. This fund balance is decreasing because of the purchase of capital equipment.

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.

The projected revenue for this fund is \$1,701,935. The budgeted expenditures are \$4,804,466 including \$2,772,706 of Capital Improvements, including sewer line rehabilitation, basin liner replacement and a clarifier. The adjusted expenditures for operations is \$2,031,760. To balance the revenue to the expenditures, a 14 percent increase is necessary.

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,

(s)Joseph D. Kiolbasa
City Manager

cb

FUND SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$2,354,384	\$2,223,702	\$2,123,054
ADD: REVENUE	\$10,874,931	\$10,987,895	\$10,450,039
TOTAL AVAILABLE	\$13,229,315	\$13,211,597	\$12,573,093
LESS: EXPENDITURES	\$11,005,613	\$11,088,543	\$11,414,860
ENDING FUND BALANCE	\$2,223,702	\$2,123,054	\$1,158,233
<u>WATER FUND</u>			
BEGINNING FUND BALANCE	-\$442,132	-\$12,469	-\$378,212
ADD: REVENUE	\$2,112,162	\$2,042,500	\$2,373,100
TOTAL AVAILABLE	\$1,670,030	\$2,030,031	\$1,994,888
LESS: EXPENDITURES	\$1,682,499	\$2,408,243	\$1,972,650
ENDING FUND BALANCE	-\$12,469	-\$378,212	\$22,238
<u>SANITATION FUND</u>			
BEGINNING FUND BALANCE	\$1,063,046	\$919,075	\$728,588
ADD: REVENUE	\$462,820	\$459,377	\$464,000
TOTAL AVAILABLE	\$1,525,866	\$1,378,452	\$1,192,588
LESS: EXPENDITURES	\$606,791	\$649,864	\$574,562
ENDING FUND BALANCE	\$919,075	\$728,588	\$618,026
<u>SEWER FUND</u>			
BEGINNING FUND BALANCE	\$4,492,953	\$4,856,298	\$4,200,362
ADD: REVENUE	\$1,776,752	\$1,695,322	\$1,701,935
TOTAL AVAILABLE	\$6,269,705	\$6,551,620	\$5,902,297
LESS: EXPENDITURES-Sewer Div	\$495,741	\$992,817	\$892,488
LESS: EXPENDITURES-Wastewater	\$917,667	\$1,358,441	\$3,911,978
ENDING FUND BALANCE	\$4,856,298	\$4,200,362	\$1,097,831
<u>OLD LIBRARY BUILDING FUND</u>			
BEGINNING FUND BALANCE	\$89,593	\$6,436	\$6,458
ADD: REVENUE	\$1,494	\$22	\$20
TOTAL AVAILABLE	\$91,087	\$6,458	\$6,478
LESS: EXPENDITURES	\$84,651	\$0	\$50
ENDING FUND BALANCE	\$6,436	\$6,458	\$6,428
<u>PERPETUAL CARE FUND</u>			
BEGINNING FUND BALANCE	\$142,018	\$124,649	\$138,348
ADD: REVENUE	\$14,228	\$15,254	\$11,550
TOTAL AVAILABLE	\$156,246	\$139,903	\$149,898
LESS: EXPENDITURES	\$31,597	\$1,555	\$3,505
ENDING FUND BALANCE	\$124,649	\$138,348	\$146,393
<u>ELNA ANDERSON FUND</u>			
BEGINNING FUND BALANCE	\$196,323	\$200,333	\$201,348
ADD: REVENUE	\$5,082	\$1,065	\$1,000
TOTAL AVAILABLE	\$201,405	\$201,398	\$202,348
LESS: EXPENDITURES	\$1,072	\$50	\$50
ENDING FUND BALANCE	\$200,333	\$201,348	\$202,298

FUND SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
<u>ETHEL LINDSTROM</u>			
BEGINNING FUND BALANCE	\$226,868	\$232,726	\$235,383
ADD: REVENUE	\$5,908	\$2,707	\$1,250
TOTAL AVAILABLE	\$232,776	\$235,433	\$236,633
LESS: EXPENDITURES	\$50	\$50	\$50
ENDING FUND BALANCE	\$232,726	\$235,383	\$236,583
<u>LIBRARY IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$632,034	\$739,961	\$1,246,860
ADD: REVENUE	\$107,927	\$506,949	\$4,000
TOTAL AVAILABLE	\$739,961	\$1,246,910	\$1,250,860
LESS: EXPENDITURES	\$0	\$50	\$50
ENDING FUND BALANCE	\$739,961	\$1,246,860	\$1,250,810
<u>CONSERVATION TRUST FUND</u>			
BEGINNING FUND BALANCE	\$222,509	\$298,294	\$61,577
ADD: REVENUE	\$143,957	\$129,288	\$131,600
TOTAL AVAILABLE	\$366,466	\$427,582	\$193,177
LESS: EXPENDITURES	\$68,172	\$366,005	\$185,000
ENDING FUND BALANCE	\$298,294	\$61,577	\$8,177
<u>KARL FALCH FUND</u>			
BEGINNING FUND BALANCE	\$31,217	\$31,754	\$31,068
ADD: REVENUE	\$783	\$164	\$150
TOTAL AVAILABLE	\$32,000	\$31,918	\$31,218
LESS: EXPENDITURES	\$246	\$850	\$850
ENDING FUND BALANCE	\$31,754	\$31,068	\$30,368
<u>EMPLOYEE SELF-INSURANCE FUND</u>			
BEGINNING FUND BALANCE	\$675,550	\$684,073	\$679,951
ADD: REVENUE	\$1,157,820	\$1,247,106	\$1,561,160
TOTAL AVAILABLE	\$1,833,370	\$1,931,179	\$2,241,111
LESS: EXPENDITURES	\$1,149,297	\$1,251,228	\$1,572,460
ENDING FUND BALANCE	\$684,073	\$679,951	\$668,651
<u>SERVICE CENTER FUND</u>			
BEGINNING FUND BALANCE	\$268,628	\$254,377	\$295,571
ADD: REVENUE	\$611,265	\$664,267	\$617,450
TOTAL AVAILABLE	\$879,893	\$918,644	\$913,021
LESS: EXPENDITURES	\$625,516	\$623,073	\$657,089
ENDING FUND BALANCE	\$254,377	\$295,571	\$255,932

FUND SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$822,433	\$874,062	\$832,595
ADD: REVENUE	\$473,786	\$403,481	\$395,796
TOTAL AVAILABLE	\$1,296,219	\$1,277,543	\$1,228,391
LESS: EXPENDITURES	\$422,157	\$444,948	\$462,547
ENDING FUND BALANCE	\$874,062	\$832,595	\$765,844
<u>CAPITAL EQUIPMENT FUND</u>			
BEGINNING FUND BALANCE	\$342,690	\$421,574	\$568,925
ADD: REVENUE	\$523,247	\$577,747	\$556,875
TOTAL AVAILABLE	\$865,937	\$999,321	\$1,125,800
LESS: EXPENDITURES	\$444,363	\$430,396	\$372,956
ENDING FUND BALANCE	\$421,574	\$568,925	\$752,844
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$911,278	\$1,075,553	\$700,554
ADD: REVENUE	\$274,734	\$1,248,511	\$50,977
TOTAL AVAILABLE	\$1,186,012	\$2,324,064	\$751,531
LESS: EXPENDITURES	\$110,459	\$1,623,510	\$44,510
ENDING FUND BALANCE	\$1,075,553	\$700,554	\$707,021

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
CITY COUNCIL	\$51,814	\$55,411	\$77,833
CITY MANAGER	\$303,898	\$326,700	\$344,012
CITY ATTORNEY	\$176,889	\$184,519	\$193,443
MUNICIPAL COURT	\$93,425	\$98,504	\$99,314
FINANCE	\$388,972	\$421,197	\$434,342
NON-DEPARTMENTAL	\$1,367,952	\$1,282,674	\$1,173,848
PERSONNEL	\$187,976	\$206,473	\$220,951
POLICE	\$1,736,708	\$1,637,900	\$1,840,228
DISPATCH	\$445,600	\$441,749	\$505,246
YOUTH SERVICES	\$95,479	\$100,285	\$102,159
FIRE	\$1,315,590	\$1,306,016	\$1,430,229
PUBLIC WORKS ADMINISTRATION	\$329,425	\$314,059	\$417,607
STREET	\$1,926,212	\$2,184,254	\$1,908,054
AIRPORT	\$279,638	\$253,801	\$236,963
CEMETERY	\$201,481	\$234,516	\$224,039
MUSEUM	\$131,889	\$148,899	\$158,217
PARKS	\$427,392	\$440,843	\$510,183
RECREATION CENTER	\$622,596	\$477,030	\$486,303
FORESTRY	\$169,380	\$145,705	\$186,367
PLR ADMINISTRATION	\$111,422	\$208,483	\$225,696
PROGRAMS	\$137,109	\$162,307	\$161,870
LIBRARY	\$504,766	\$457,218	\$477,956
TOTAL GENERAL FUND	\$11,005,613	\$11,088,543	\$11,414,860

GENERAL FUND REVENUE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
TAXES	\$7,521,671	\$7,387,959	\$7,414,200
FRANCHISE TAXES	\$719,988	\$680,178	\$688,100
LICENSES & PERMITS	\$256,338	\$178,666	\$144,750
INTERGOVERNMENTAL REVENUE	\$930,020	\$1,360,672	\$932,551
CHARGES FOR SERVICES	\$249,124	\$250,062	\$248,879
FINES & FORFEITURES	\$201,032	\$210,400	\$189,300
MISCELLANEOUS REVENUE	\$489,257	\$360,709	\$296,194
TRANSFER FROM OTHER FUNDS	\$507,501	\$559,249	\$536,065
TOTAL GENERAL FUND REVENUE	<u>\$10,874,931</u>	<u>\$10,987,895</u>	<u>\$10,450,039</u>

GENERAL FUND - REVENUE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
TAXES			
REAL & PERS PROP TAXES	\$1,006,452	\$1,000,000	\$917,000
ROAD & BRIDGE FUND TAXES	\$124,649	\$185,000	\$161,000
AUTO OWNERSHIP TAXES	\$145,398	\$137,082	\$135,000
SALES TAX	\$5,799,820	\$5,662,774	\$5,830,000
USE TAX - VEHICLES	\$213,824	\$186,903	\$185,000
USE TAX - BLDG MATERIALS	\$112,716	\$100,000	\$70,000
SALES TAX REBATE	\$103,612	\$100,000	\$100,000
EMPLOYEE OCCUPATION TAX	\$15,200	\$16,200	\$16,200
TOTAL TAXES	\$7,521,671	\$7,387,959	\$7,414,200
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$338,891	\$296,478	\$300,000
FRCH TAX- XCEL GAS	\$215,635	\$220,000	\$225,000
FRCH TAX- BRESNAN	\$106,462	\$108,223	\$108,000
FRCH TAX- U S WEST COMM	\$59,000	\$55,377	\$55,000
FRCH TAX- KENTEC	\$0	\$100	\$100
TOTAL FRANCHISE TAXES	\$719,988	\$680,178	\$688,100
LICENSES & PERMITS			
LIQUOR LICENSES	\$6,511	\$5,000	\$5,000
LIQUOR LICENSE FINE	\$750	\$0	\$750
OTHER FEES	\$100	\$0	\$0
PROFESS & OCCUP LICENSES	\$13,185	\$13,000	\$13,000
BUILDING PERMITS	\$88,835	\$43,000	\$35,000
BURIAL PERMITS	\$66,183	\$66,566	\$65,000
EXCAVATION PERMITS	\$870	\$500	\$500
MOBILE HOME HOOKUP FEE	\$730	\$600	\$500
OTHER PERMITS	\$79,174	\$50,000	\$25,000
TOTAL LICENSES & PERMITS	\$256,338	\$178,666	\$144,750
INTERGOVERNMENTAL REVENUE			
FED AVIATION ADMIN GRANT	\$0	\$40,000	\$0
LITERACY COALITION	\$13,105	\$13,000	\$13,000
SEAT BELT ENFORCE GRANT	\$1,900	\$1,500	\$0
HIGHWAY USERS TAX	\$300,582	\$304,000	\$330,000
1.50 ADD MOTOR VEH TAX	\$18,116	\$16,797	\$0
STATE MAINT AGREEMENT	\$11,760	\$11,760	\$11,760
STATE CIGARETTE TAX	\$40,904	\$35,470	\$36,000
SEVERANCE TAX	\$107,715	\$86,190	\$75,000
2.50 ADD MOTOR VEH TAX	\$21,522	\$25,032	\$40,000
COUNTY TAX COLLECTION FEE	\$4,094	\$2,833	\$2,500
STATE AVIATION FUEL TAX	\$1,864	\$2,374	\$2,500
RURAL FIRE DIST	\$125,875	\$130,000	\$130,000
STERLING HOUSING	\$19,681	\$19,000	\$19,000
DISPATCH SERVICE FEE	\$238,209	\$231,617	\$240,000
EMERGENCY MANAGER	\$24,693	\$47,500	\$32,791
ENHANCEMENT FUNDS	\$0	\$282,000	\$0
TEA-21 GRANT	\$0	\$111,599	\$0
TOTAL INTERGOVERNMENTAL	\$930,020	\$1,360,672	\$932,551

GENERAL FUND - REVENUE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$1,479	\$600	\$1,000
SPECIAL POLICE SERVICES	\$394	\$340	\$400
SEARCH FEES	\$1,319	\$1,600	\$1,500
TRANSCRIPT FEES	\$76	\$0	\$0
LIBRARY COPY SALES	\$5,217	\$5,000	\$5,000
INTERLIBRARY LOAN	\$15	\$0	\$0
VEHICLE INSPECTION FEES	\$40	\$80	\$100
STREET CHARGE	\$2,011	\$0	\$500
NUISANCE REMOVAL	\$3,998	\$5,000	\$5,000
CURB/GUTTER MCKINLEY-PRINCIPLE	\$3,914	\$2,550	\$0
CURB/GUTTER MCKINLEY-INTEREST	\$336	\$64	\$0
CURB/GUTTER CLARK-PRINCIPLE	\$107	\$113	\$123
CURB/GUTTER CLARK-INTEREST	\$21	\$15	\$6
ANIMAL CONTROL & SHELTER	\$0	\$100	\$100
SALE OF CEMETERY LOTS	\$26,973	\$35,000	\$35,000
COLUMBARIUM NICHES	\$2,210	\$2,600	\$2,500
VAULT FEE	\$6,036	\$6,460	\$6,000
FACILITY USE FEE	\$120	\$300	\$300
PAVILION RENTAL	\$6,500	\$6,200	\$6,000
PICNIC TABLE RENTAL	\$620	\$750	\$750
POOL ADMISSIONS	\$51,907	\$8,831	\$0
ADMISSION FEE	\$0	\$52,000	\$70,600
SOFTBALL CONCESSION	\$1,768	\$1,500	\$1,500
REC CENTER CONCESSIONS	\$1,938	\$1,500	\$2,000
SOFTBALL FEES	\$16,759	\$18,000	\$18,000
BASKETBALL FEES	\$3,897	\$5,400	\$5,000
YOUTH SOFTBALL	\$9,358	\$8,796	\$9,000
VOLLEYBALL FEES	\$4,777	\$6,000	\$5,000
SPECIAL EVENTS	\$178	\$0	\$0
SWIM LESSONS	\$18,693	\$19,155	\$19,000
LOCKER RENTAL	\$1,997	\$672	\$0
WEIGHT ROOM FEES	\$6,823	\$3,692	\$0
ANNUAL PASS	\$18,127	\$15,000	\$15,000
SPECIAL PROGRAMS	\$5,097	\$3,200	\$3,000
RACQUETBALL COURT	\$8,769	\$4,369	\$0
REC CENTER SALES	\$5	\$0	\$0
EQUIPMENT RENTALS	\$916	\$900	\$900
OTHER REC RECEIPTS	\$1,296	\$950	\$1,000
YOUTH BASKETBALL	\$19,992	\$18,000	\$20,000
YOUTH VOLLEYBALL	\$6,700	\$7,925	\$7,500
MUSEUM FEES	\$358	\$1,000	\$1,000
MUSEUM ADMISSION	\$8,320	\$6,300	\$6,000
MUSEUM COPIES	\$63	\$100	\$100
TOTAL CHARGES FOR SERVICES	\$249,124	\$250,062	\$248,879

GENERAL FUND - REVENUE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
FINES & FORFEITS			
TRAFFIC FINES	\$110,361	\$119,500	\$100,000
OTHER FINES & FORFEITS	\$54,477	\$54,000	\$54,000
COURT COSTS	\$11,007	\$10,000	\$10,000
DOG FINES	\$5,385	\$1,600	\$1,500
COURT ADMINISTRATIVE FEES	\$3,155	\$8,500	\$7,500
MICROCHIP FEE	\$550	\$300	\$300
DEPT MOTOR VEHICLE/OJW	\$4,715	\$3,500	\$3,500
USEFUL PUBLIC SERVICE	\$3,300	\$4,000	\$4,000
LIBRARY FINES	\$8,082	\$9,000	\$8,500
TOTAL FINES & FORFEIT	\$201,032	\$210,400	\$189,300
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$36,849	\$8,000	\$8,000
SALES TAX PENALTY & INTEREST	\$12,776	\$3,000	\$15,000
MISCELLANEOUS	\$25,004	\$25,400	\$20,000
SURA AGREEMENT	\$142	\$425	\$425
SHORT CHECK FEE	\$515	\$600	\$500
RENTS FROM LAND	\$7,562	\$7,985	\$8,000
AIRPORT FUEL SALES	\$155,663	\$101,314	\$120,000
OUTSIDE FUEL SALES	\$132,159	\$31,028	\$50,000
HANGAR RENT	\$28,478	\$26,760	\$30,000
SALE OF ASSETS	\$5,867	\$0	\$1,500
HERITAGE FESTIVAL	\$3,800	\$2,103	\$1,500
OTHER REFUNDS OF EXPEND	\$1,486	\$19,285	\$0
CONTRIBUTIONS FOR MUSEUM	\$1,171	\$500	\$500
OTHER CONTRIBUTIONS	\$30,000	\$30,100	\$500
GIFTS	\$150	\$1,000	\$100
GRANTS	\$5,835	\$99,709	\$40,169
PASS-THRU	\$41,800	\$3,500	\$0
TOTAL MISCELLANEOUS REVENUE	\$489,257	\$360,709	\$296,194
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$199,538	\$234,629	\$222,835
TRANSFER FROM INSURANCE	\$0	\$4,600	\$4,500
TRANSFER FROM SEWER FUND	\$234,837	\$248,761	\$241,783
TRANSFER FROM PERPETUAL CARE	\$3,400	\$650	\$700
TRANSFER FROM SAN FUND	\$69,726	\$65,609	\$61,247
TRANSFER FROM SERV CENTER	\$0	\$1,600	\$1,500
TRANSFER FROM HEALTH & WELFARE	\$0	\$3,400	\$3,500
TOTAL TRANS FROM OTHER FUND	\$507,501	\$559,249	\$536,065
TOTAL REVENUE	\$10,874,931	\$10,987,895	\$10,450,039

GENERAL FUND CITY COUNCIL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$28,420	\$28,800	\$28,800
WORKERS COMPENSATION	\$122	\$117	\$126
SOCIAL SECURITY	\$1,805	\$2,203	\$2,203
MEDICAL INSURANCE	\$134	\$100	\$504
TOTAL PERSONNEL	\$30,481	\$31,220	\$31,633
OFFICE SUPPLIES	\$3	\$50	\$50
ADVERTISING	\$822	\$1,000	\$600
RECODIFYING ORDINANCES	\$4,686	\$2,450	\$1,500
POSTAGE	\$38	\$50	\$50
YOUTH COMMISSION	\$721	\$0	\$0
CONFERENCES & TRAINING	\$988	\$1,000	\$2,500
TRAVEL, MEALS & LODGING	\$2,821	\$3,000	\$4,000
MATERIALS & SUPPLIES	\$31	\$25	\$500
COUNCIL PROJECTS	\$0	\$0	\$25,000
LEGAL & CONSULTING	\$1,223	\$6,616	\$2,000
ARTS	\$10,000	\$10,000	\$10,000
TOTAL MAINT & OPER	\$21,333	\$24,191	\$46,200
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL CITY COUNCIL	\$51,814	\$55,411	\$77,833
Council Projects:			
Chamber sign			\$25,000

GENERAL FUND CITY MANAGER	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$216,355	\$222,812	\$226,851
City Manager			
EM Coordinator			
Information Tech Sp			
Executive Secretary			
OVERTIME	\$0	\$0	\$200
DISABILITY INSURANCE	\$1,900	\$2,049	\$3,202
WORKERS COMPENSATION	\$908	\$904	\$991
RETIREMENT PROGRAM	\$11,642	\$13,896	\$14,252
SOCIAL SECURITY	\$15,888	\$17,045	\$17,369
MEDICAL INSURANCE	\$31,192	\$33,201	\$45,504
TOTAL PERSONNEL	\$277,885	\$289,907	\$308,369
OFFICE SUPPLIES	\$1,067	\$1,000	\$1,000
TELEPHONE	\$2,926	\$2,800	\$3,000
POSTAGE	\$224	\$250	\$250
CONFERENCES & TRAINING	\$120	\$500	\$500
TRAVEL, MEALS & LODGING	\$1,332	\$2,000	\$1,500
MEMBERSHIP & DUES	\$1,909	\$2,000	\$2,000
SUBSCRIPTION/PUBLICATION	\$138	\$200	\$200
CONFERENCES & TRAINING (Emg Mgr)	\$241	\$250	\$250
TRAVEL, MEALS & LODGING (Emg Mgr)	\$1,196	\$500	\$1,000
GASOLINE & OIL	\$1,478	\$1,500	\$2,200
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$200
VEHICLE ALLOWANCE	\$4,308	\$5,860	\$5,860
MATERIALS & SUPPLIES	\$437	\$500	\$750
EMERGENCY MANAGER SUPPLIES	\$4,027	\$5,000	\$5,000
CONTINGENCY	\$4,677	\$12,500	\$10,000
TOTAL MAINT & OPER	\$24,080	\$34,860	\$33,710
TRANSFER TO CAPITAL EQUIP	\$1,933	\$1,933	\$1,933
TOTAL CAPITAL OUTLAY	\$1,933	\$1,933	\$1,933
TOTAL CITY MANAGER	\$303,898	\$326,700	\$344,012
Equipment:			
Replacement costs			\$1,933

GENERAL FUND CITY ATTORNEY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$124,921	\$130,716	\$135,900
Attorney			
Paralegal			
DISABILITY INSURANCE	\$1,099	\$1,109	\$1,918
WORKERS COMPENSATION	\$533	\$528	\$593
RETIREMENT PROGRAM	\$8,587	\$8,929	\$9,383
SOCIAL SECURITY	\$9,299	\$9,895	\$10,396
MEDICAL INSURANCE	\$14,680	\$15,507	\$16,104
TOTAL PERSONNEL	\$159,119	\$166,684	\$174,294
OFFICE SUPPLIES	\$517	\$500	\$400
TELEPHONE	\$1,277	\$1,300	\$1,300
PRINTING	\$0	\$0	\$25
POSTAGE	\$402	\$500	\$500
CONFERENCES & TRAINING	\$1,059	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$3,192	\$3,500	\$3,700
MEMBERSHIP & DUES	\$690	\$750	\$750
SUBSCRIPTIONS	\$1,567	\$600	\$600
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$75
VEHICLE ALLOWANCE	\$2,660	\$3,085	\$3,199
RENTS & CHARGES	\$184	\$500	\$1,000
MATERIALS & SUPPLIES	\$720	\$100	\$100
LEGAL BOOKS	\$5,502	\$5,500	\$6,000
TOTAL MAINT & OPER	\$17,770	\$17,835	\$19,149
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL CITY ATTORNEY	\$176,889	\$184,519	\$193,443

GENERAL FUND MUNICIPAL COURT	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$65,630	\$66,133	\$66,196
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$100	\$100
DISABILITY INSURANCE	\$329	\$334	\$934
ALTERNATE JUDGE	\$1,795	\$1,000	\$1,000
WORKERS COMPENSATION	\$267	\$275	\$289
RETIREMENT PROGRAM	\$1,653	\$1,673	\$1,675
SOCIAL SECURITY	\$3,671	\$5,059	\$5,072
MEDICAL INSURANCE	\$10,442	\$11,105	\$11,448
TOTAL PERSONNEL	\$83,787	\$85,679	\$86,714
OFFICE SUPPLIES	\$312	\$500	\$500
TELEPHONE	\$791	\$800	\$850
PRINTING	\$224	\$175	\$150
JURY & COURT EXPENSE	\$115	\$300	\$750
POSTAGE	\$354	\$300	\$350
CONFERENCES & TRAINING	\$0	\$1,000	\$500
TRAVEL, MEALS & LODGING	\$575	\$750	\$1,000
MEMBERSHIP & DUES	\$70	\$400	\$200
SUBSCRIPTION/PUBLICATION	\$0	\$0	\$300
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$200
TRANSCRIPTS	\$0	\$0	\$300
MATERIALS & SUPPLIES	\$24	\$100	\$500
PRISONER HOUSING	\$6,628	\$4,000	\$5,000
COURT APP COUNSEL/INTERPRETING	\$545	\$4,500	\$2,000
TOTAL MAINT & OPER	\$9,638	\$12,825	\$12,600
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL MUNICIPAL COURT	\$93,425	\$98,504	\$99,314

GENERAL FUND FINANCE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$227,391	\$240,737	\$241,150
Finance Director/City Clerk			
Admin Asst/Deputy Clerk			
(3) Account Clerks			
Sales Tax Technician			
Purchasing Technician			
OVERTIME	\$334	\$200	\$0
DISABILITY INSURANCE	\$2,124	\$2,578	\$3,404
WORKERS COMPENSATION	\$1,017	\$979	\$1,053
RETIREMENT PROGRAM	\$10,169	\$11,971	\$12,950
SOCIAL SECURITY	\$16,075	\$18,416	\$18,448
MEDICAL INSURANCE	\$53,682	\$65,086	\$79,632
TOTAL PERSONNEL	\$310,792	\$339,967	\$356,637
OFFICE SUPPLIES	\$17,325	\$12,000	\$12,900
ADVERTISING	\$44	\$250	\$150
TELEPHONE	\$3,806	\$3,670	\$4,000
POSTAGE	\$8,214	\$7,500	\$7,600
CONFERENCES & TRAINING	\$1,209	\$580	\$1,450
TRAVEL, MEALS & LODGING	\$1,821	\$750	\$2,100
MEMBERSHIP & DUES	\$800	\$655	\$750
SUBSCRIPTION/PUBLICATION	\$290	\$400	\$410
EQUIPMENT REPAIRS & MAINT	\$35	\$0	\$0
VEHICLE ALLOWANCE	\$1,200	\$1,775	\$1,800
RENTS & CHARGES	\$3,817	\$5,750	\$5,235
TAX COLLECTION FEE	\$22,721	\$23,000	\$19,000
CONSULTANT FEES	\$568	\$6,500	\$3,000
FILING/RECORDING FEES	\$971	\$725	\$1,000
MATERIALS & SUPPLIES	\$718	\$700	\$950
SMALL EQUIP/FURNITURE	\$589	\$470	\$0
OVER & SHORT ACCOUNT	\$6	\$150	\$5
DATA PROC/PROGRAM	\$3,355	\$3,355	\$4,355
VEH USE TAX COLLECTION	\$10,691	\$13,000	\$13,000
TOTAL MAINT & OPER	\$78,180	\$81,230	\$77,705
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL FINANCE	\$388,972	\$421,197	\$434,342

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
TRANSFER SERV CNTR LEASE	\$106,853	\$105,963	\$110,937
TRANSFER TO SERV CNTR FND	\$304,948	\$354,810	\$314,136
COPIER MNTC & SUPPLIES	\$16,971	\$15,000	\$15,000
INSURANCE	\$84,900	\$80,311	\$78,781
MEMBERSHIP & DUES	\$8,612	\$8,769	\$8,433
EQUIPMENT MAINTENANCE	\$42,540	\$24,000	\$41,000
EQUIPMENT REPAIRS & MAINT	\$8,669	\$1,500	\$3,000
UTILITIES	\$50,411	\$45,000	\$48,000
RENTS & CHARGES	\$4,514	\$3,500	\$5,000
FACILITY REPAIRS	\$40,640	\$25,000	\$30,000
MATERIALS & SUPPLIES	\$16,746	\$10,000	\$12,500
STOCK ITEMS	\$368	\$1,500	\$1,500
SMALL EQUIP/FURNITURE	\$26,533	\$1,600	\$15,280
JANITOR SERVICE	\$31,132	\$31,378	\$32,350
DATA PROC/PROGRAM	\$1,700	\$2,500	\$10,000
HARDWARE/SOFTWARE LEASE	\$67,322	\$71,890	\$75,485
PURCHASE FOR RESALE	\$130,517	\$38,000	\$50,000
COOPERATIVE MINISTRIES	\$7,000	\$7,500	\$7,500
HUMANE SOCIETY	\$83,742	\$105,307	\$84,000
COMMUNITY RELATIONS	\$31,569	\$18,000	\$18,000
LOGAN CNTY CHAMBER	\$5,000	\$5,000	\$5,000
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SALES TAX REBATE	\$103,612	\$100,000	\$100,000
GRANT REIMBURSEMENT	\$41,800	\$0	\$0
ECONOMIC DEVELOPMENT	\$40,000	\$44,000	\$44,000
ELECTIONS	\$16,391	\$15,000	\$0
CONTRIBUTIONS	\$0	\$800	\$800
RED CROSS	\$0	\$0	\$500
SMALL BUSINESS DEV CENTER	\$0	\$0	\$500
STERLING ARTS COUNCIL	\$2,000	\$2,000	\$2,000
AUDIT	\$12,580	\$13,000	\$13,000
CIVIL DEFENSE	\$286	\$1,000	\$300
TOTAL MAINT & OPER	\$1,293,856	\$1,138,828	\$1,133,502
TRANSFER TO CAPITAL EQUIP	\$74,096	\$143,846	\$40,346
TOTAL CAPITAL OUTLAY	\$74,096	\$143,846	\$40,346
TOTAL NON-DEPARTMENTAL	\$1,367,952	\$1,282,674	\$1,173,848

Small Equip/Furniture:

Office 2007 licenses (30)	\$6,000
Monitors (6 @ \$130)	\$780
Computers (10 @ \$850)	\$8,500
	<hr/>
	\$15,280

Equipment:

Replacement costs	\$27,846
E-Mail Server/3 year update	\$12,500
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	\$40,346

GENERAL FUND PERSONNEL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$113,319	\$115,907	\$115,596
Director of Personnel/HR			
Personnel/HR Assistant			
Receptionist			
OVERTIME	\$217	\$200	\$200
DISABILITY INSURANCE	\$1,217	\$1,237	\$1,632
WORKERS COMPENSATION	\$482	\$473	\$505
RETIREMENT PROGRAM	\$6,118	\$6,191	\$6,208
SOCIAL SECURITY	\$8,245	\$8,867	\$8,858
MEDICAL INSURANCE	\$25,055	\$26,576	\$27,480
TOTAL PERSONNEL	\$154,653	\$159,451	\$160,479
OFFICE SUPPLIES	\$1,911	\$2,000	\$2,000
ADVERTISING	\$3,622	\$1,500	\$3,000
TELEPHONE	\$1,786	\$1,700	\$1,900
PRINTING	\$0	\$500	\$750
TESTING CHARGES	\$997	\$950	\$950
POSTAGE	\$705	\$700	\$1,000
CONFERENCES & TRAINING	\$491	\$2,000	\$2,500
TRAVEL, MEALS & LODGING	\$331	\$3,000	\$4,000
MEMBERSHIP & DUES	\$505	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$1,114	\$2,000	\$2,500
EDUCATIONAL ASSISTANCE	\$1,841	\$1,000	\$4,000
TUITION REIMBURSEMENT	\$5,395	\$8,000	\$8,000
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
MATERIALS & SUPPLIES	\$296	\$500	\$700
TRAINING MAT & COURSES	\$10,655	\$7,000	\$7,000
EMPLOYEE INCENTIVE AWARDS	\$120	\$0	\$0
PHYSICAL EXAMS	\$1,667	\$7,672	\$7,672
LEGAL & CONSULTING	\$230	\$2,000	\$3,000
CONTRACT SERVICES	\$1,657	\$5,000	\$10,000
TOTAL MAINT & OPER	\$33,323	\$47,022	\$60,472
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL PERSONNEL	\$187,976	\$206,473	\$220,951

GENERAL FUND PUBLIC WORKS-ADMINISTRATION	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$192,516	\$199,087	\$197,236
Director of Public Works			
Engineering Tech.			
Code Enf. Supervisor			
Code Enf. Officer			
Administrative Sec.			
OVERTIME	\$158	\$329	\$1,300
DISABILITY INSURANCE	\$2,062	\$2,106	\$2,784
WORKERS COMPENSATION	\$2,735	\$3,078	\$3,492
RETIREMENT PROGRAM	\$10,386	\$10,567	\$10,592
SOCIAL SECURITY	\$14,215	\$15,255	\$15,188
MEDICAL INSURANCE	\$30,059	\$36,019	\$50,232
TOTAL PERSONNEL	\$252,131	\$266,441	\$280,824
OFFICE SUPPLIES	\$2,897	\$1,500	\$1,800
ADVERTISING	\$64	\$150	\$250
TELEPHONE	\$3,558	\$3,308	\$3,750
PRINTING	\$0	\$0	\$100
POSTAGE	\$2,636	\$1,677	\$3,200
CONFERENCES & TRAINING	\$1,480	\$1,250	\$1,250
TRAVEL, MEALS & LODGING	\$869	\$1,750	\$1,500
MEMBERSHIP & DUES	\$595	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$415	\$500	\$250
GASOLINE & OIL	\$9,302	\$6,500	\$9,000
EQUIPMENT REPAIRS & MAINT	\$2,592	\$3,000	\$1,500
COMPUTER UPGRADE & MAINT	\$945	\$0	\$950
CONSULTANT	\$0	\$0	\$50,000
RADIO MAINTENANCE	\$94	\$0	\$250
MATERIALS & SUPPLIES	\$214	\$1,000	\$1,500
SMALL EQUIP/FURNITURE	\$208	\$0	\$0
NUISANCE	\$3,855	\$5,000	\$5,000
SURVEYING	\$9,195	\$10,000	\$20,000
DEMOLITION	\$29,900	\$0	\$0
CODE BOOKS	\$992	\$1,000	\$500
PLAN REVIEW	\$0	\$2,500	\$2,500
TOTAL MAINT & OPER	\$69,811	\$40,135	\$104,300
TRANSFER TO CAPITAL EQUIP	\$7,483	\$7,483	\$32,483
TOTAL CAPITAL OUTLAY	\$7,483	\$7,483	\$32,483
TOTAL PUBLIC WORKS ADMIN	\$329,425	\$314,059	\$417,607
Equipment:			
Replacement costs			\$7,483
Pool van			\$25,000
			<u>\$32,483</u>

GENERAL FUND STREET	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$250,312	\$258,884	\$259,324
Supt./Streets & Sanitation (8) Maintenance Workers			
OVERTIME	\$3,445	\$4,011	\$4,000
DISABILITY INSURANCE	\$2,447	\$2,774	\$3,660
WORKERS COMPENSATION	\$27,694	\$27,192	\$29,042
RETIREMENT PROGRAM	\$11,399	\$12,752	\$13,926
SOCIAL SECURITY	\$18,265	\$20,111	\$20,144
MEDICAL INSURANCE	\$68,198	\$79,503	\$95,736
TOTAL PERSONNEL	\$381,760	\$405,227	\$425,832
OFFICE SUPPLIES	\$62	\$200	\$200
TELEPHONE	\$717	\$624	\$1,000
POSTAGE	\$20	\$30	\$50
CERTIFICATIONS	\$425	\$1,200	\$700
CONFERENCES & TRAINING	\$0	\$100	\$700
TRAVEL, MEALS & LODGING	\$219	\$400	\$500
MEMBERSHIP & DUES	\$0	\$150	\$100
GASOLINE & OIL	\$54,275	\$29,000	\$43,000
EQUIPMENT REPAIRS & MAINT	\$39,523	\$32,000	\$32,000
CONSULTANT	\$0	\$20,000	\$0
RADIO MAINTENANCE	\$620	\$0	\$500
MATERIALS & SUPPLIES	\$4,517	\$4,225	\$5,000
TIRES	\$5,427	\$8,000	\$8,000
ROAD MATERIALS	\$55,336	\$50,000	\$65,000
PEST CONTROL	\$16,538	\$32,000	\$32,000
DRAINAGE	\$197	\$117,000	\$30,000
STREET MARKING	\$24,673	\$7,000	\$28,000
CURB, GUTTER, SIDEWALK	\$27,855	\$30,000	\$30,000
SWEEPING SUPPLIES & RPRS	\$3,124	\$10,000	\$7,500
STREET LIGHTING	\$173,837	\$160,000	\$180,000
TRAFFIC SIGNAL OPERATION	\$2,472	\$4,591	\$5,500
STREET & TRAFFIC SIGNS	\$13,362	\$16,000	\$16,000
TRAFFIC CONTROL RENTALS	\$3,351	\$1,300	\$5,000
SNOW REMOVAL	\$27,529	\$32,000	\$40,000
UNIFORMS	\$870	\$1,400	\$1,400
CONTRACT ROAD PAVING	\$1,002,099	\$785,235	\$800,000
CONTRACT ROAD REPAIR	\$44,832	\$32,000	\$30,000
ENHANCEMENT PROGRAM	\$0	\$352,500	\$0
TOTAL MAINT & OPER	\$1,501,880	\$1,726,955	\$1,362,150
TRANSFER TO CAPITAL EQUIP	\$42,572	\$52,072	\$120,072
TOTAL CAPITAL OUTLAY	\$42,572	\$52,072	\$120,072
TOTAL STREET	\$1,926,212	\$2,184,254	\$1,908,054

**GENERAL FUND
STREET (CONTINUED)**

**ACTUAL
2008**

**PROJECTED
2009**

**ADOPTED
2010**

Equipment:

Replacement costs			\$42,572
Sander (2 @ \$9,000)			\$18,000
Controller			\$18,500
Patch box			\$31,000
Variable message board			\$10,000
			<hr/>
			\$120,072

GENERAL FUND AIRPORT	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$39,018	\$42,915	\$42,952
Airport Operator - 40 hrs.			
Airport Operator - 20 hrs.			
OVERTIME	\$7,142	\$2,601	\$1,700
DISABILITY INSURANCE	\$342	\$346	\$606
WORKERS COMPENSATION	\$2,675	\$2,614	\$2,781
RETIREMENT PROGRAM	\$1,718	\$1,735	\$2,307
SOCIAL SECURITY	\$3,510	\$3,482	\$3,416
MEDICAL INSURANCE	\$67	\$67	\$11,376
TOTAL PERSONNEL	\$54,472	\$53,760	\$65,138
OFFICE SUPPLIES	\$13	\$250	\$100
ADVERTISING	\$235	\$500	\$500
TELEPHONE	\$2,956	\$2,920	\$3,200
PRINTING	\$0	\$0	\$150
POSTAGE	\$14	\$15	\$35
INSURANCE	\$6,845	\$6,845	\$6,845
CONFERENCES & TRAINING	\$0	\$300	\$300
TRAVEL, MEALS & LODGING	\$0	\$300	\$250
MEMBERSHIP & DUES	\$35	\$200	\$200
SUBSCRIPTION/PUBLICATION	\$2,283	\$2,500	\$2,500
GASOLINE & OIL	\$4,726	\$2,500	\$3,000
EQUIPMENT REPAIRS & MAINT	\$5,492	\$2,759	\$5,600
UTILITIES	\$16,034	\$11,500	\$19,550
FACILITY REPAIRS	\$10,954	\$3,100	\$3,150
BEACON MAINTENANCE	\$9,178	\$8,600	\$7,500
MATERIALS & SUPPLIES	\$3,572	\$2,657	\$3,350
FENCE REPAIR	\$0	\$0	\$500
PURCHASE FOR RESALE	\$150,026	\$96,000	\$100,000
GROUNDS MAINTENANCE	\$1,708	\$500	\$1,500
TOTAL MAINT & OPER	\$214,071	\$141,446	\$158,230
EQUIPMENT	\$2,500	\$0	\$0
IMPROVEMENTS	\$0	\$50,000	\$0
TRANS CAP REPL	\$8,595	\$8,595	\$13,595
TOTAL CAPITAL OUTLAY	\$11,095	\$58,595	\$13,595
TOTAL AIRPORT	\$279,638	\$253,801	\$236,963
Equipment:			
Replacement cost			\$8,595
Celometer for AWOS			\$5,000
			<u>\$13,595</u>

WATER FUND REVENUE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
WATER REV - INSIDE RESIDENTIAL	\$1,103,085	\$850,784	\$1,100,000
WATER REV - OUTSIDE RESIDENTIAL	\$104,716	\$72,410	\$95,000
WATER REV - INSIDE COMMERCIAL	\$344,045	\$271,015	\$305,000
WATER REV - OUTSIDE COMMERCIAL	\$2,950	\$1,960	\$3,500
WATER REV - INSIDE INDUSTRIAL	\$256,343	\$230,610	\$250,000
MISCELLANEOUS WATER SALE	-\$828	\$1,465	\$2,000
SURCHARGE	\$44,910	\$30,570	\$45,000
ENGINEERING STUDY	\$76,250	\$459,364	\$459,000
SERVICE CHGS - DISCONNECT	\$24,705	\$30,294	\$20,000
TAPPING CHARGES	\$1,608	\$10,000	\$5,000
WATER DIVISION SERVICES	\$5,363	\$15,000	\$10,000
PENALTIES	\$16,035	\$13,574	\$12,000
INVESTMENT EARNINGS	\$2,987	\$627	\$600
MISCELLANEOUS	\$17,340	\$1,000	\$500
RENT FROM LAND	\$49,994	\$46,215	\$50,000
RIGHTS	\$14,681	\$0	\$0
PLANT INVESTMENT FEES	\$35,303	\$5,798	\$15,000
SALE OF ASSETS	\$12,675	\$1,814	\$500
TOTAL REVENUE	\$2,112,162	\$2,042,500	\$2,373,100
EXPENDITURES-WATER			
PERSONNEL	\$186,408	\$187,933	\$213,441
MAINT & OPER	\$1,120,210	\$1,191,467	\$1,270,114
CAPITAL OUTLAY	\$176,343	\$794,214	\$266,260
TRANSFERS	\$199,538	\$234,629	\$222,835
TOTAL EXPENDITURES	\$1,682,499	\$2,408,243	\$1,972,650
BEGINNING BALANCE	-\$442,132	-\$12,469	-\$378,212
TOTAL FUND EQUITY	-\$12,469	-\$378,212	\$22,238

WATER FUND EXPENDITURES	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$107,685	\$113,964	\$120,562
(4) Maintenance Workers			
Water/WW Operator - 20 hrs.			
OVERTIME	\$26,133	\$21,582	\$15,500
DISABILITY INSURANCE	\$1,133	\$1,099	\$1,702
WORKERS COMPENSATION	\$7,230	\$7,116	\$7,602
RETIREMENT PROGRAM	\$5,308	\$5,316	\$6,474
SOCIAL SECURITY	\$9,672	\$10,369	\$10,409
MEDICAL INSURANCE	\$29,247	\$28,487	\$51,192
TOTAL PERSONNEL	\$186,408	\$187,933	\$213,441
TRANSFER SERV CNTR LEASE	\$24,903	\$24,696	\$25,855
TRANSFER TO SERV CNTR FND	\$29,456	\$34,267	\$30,577
OFFICE SUPPLIES	\$934	\$750	\$650
ADVERTISING	\$89	\$0	\$130
TELEPHONE	\$2,175	\$1,755	\$2,200
PRINTING	\$2,218	\$3,500	\$3,500
POSTAGE	\$7,171	\$9,500	\$9,500
INSURANCE	\$31,945	\$30,218	\$29,642
CONFERENCES & TRAINING	\$2,014	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$1,751	\$1,500	\$1,500
MEMBERSHIP & DUES	\$901	\$750	\$750
GASOLINE & OIL	\$18,748	\$12,000	\$18,000
EQUIPMENT REPAIRS & MAINT	\$8,333	\$11,118	\$11,500
COMPUTER UPGRADE & MAINT	\$0	\$0	\$400
UTILITIES	\$11,565	\$7,500	\$8,000
CONSULTANT	\$262,355	\$175,000	\$175,000
FEES	\$1,545	\$765	\$1,000
FACILITY REPAIRS	\$6,534	\$5,000	\$9,000
RADIO MAINTENANCE	\$99	\$0	\$1,000
MATERIALS & SUPPLIES	\$40,237	\$35,000	\$56,000
SMALL EQUIP/FURNITURE	\$849	\$16,825	\$8,340
PUMP & LINE REPAIR	\$38,909	\$10,000	\$15,000
CHLORINATOR REPAIRS	\$9,190	\$4,000	\$4,000
LEGAL & CONSULTING	\$263,088	\$250,000	\$300,000
PAINTING & RUST PROOFING	\$0	\$8,000	\$8,000
DITCH ASSESSMENTS	\$15,466	\$19,532	\$19,500
METER REPAIRS	\$7,694	\$9,000	\$9,000
HYDRANT REPAIRS/REPLACEMENT	\$14,314	\$5,000	\$5,000
CONTRACT SERVICES	\$4,596	\$0	\$1,000
MAIN REPAIRS	\$107,547	\$100,000	\$100,000
SERVICE REPAIRS	\$4,769	\$10,000	\$10,000
UNIFORMS	\$267	\$513	\$500
AUDIT	\$1,325	\$1,325	\$1,325
CAPITAL RECOVERY	\$0	\$184,145	\$184,145
RESERVE FOR PAINTING	\$0	\$60,000	\$60,000

WATER FUND EXPENDITURES (CONTINUED)	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
ANALYSIS & TESTING	\$13,362	\$28,964	\$28,000
PUMPING POWER	\$153,398	\$100,000	\$100,000
CHEMICALS	\$26,687	\$20,144	\$25,000
SCADA MAINTENANCE	\$5,276	\$8,700	\$5,000
WATER CONSERVATION PROG	\$500	\$500	\$600
TOTAL MAINT & OPER	\$1,120,210	\$1,191,467	\$1,270,114
EQUIPMENT	\$36,452	\$109,850	\$34,260
IMPROVEMENTS	\$139,891	\$225,000	\$232,000
WATER TREATMENT	\$0	\$459,364	\$0
TOTAL CAPITAL OUTLAY	\$176,343	\$794,214	\$266,260
TRANSFER TO GEN FUND	\$199,538	\$234,629	\$222,835
TOTAL TRANSFERS	\$199,538	\$234,629	\$222,835
TOTAL WATER	\$1,682,499	\$2,408,243	\$1,972,650
Small Equip/furniture			
Chlorine system analyzer (2 @ \$2,900)			\$5,800
Soft start for well #4			\$2,540
			<u>\$8,340</u>
Equipment:			
Flow paced chlorine equipment (2)			\$22,500
30 Hp Weinman pump			\$5,100
50 Hp Weinman pump			\$6,660
			<u>\$34,260</u>
Improvements:			
Redrill Well #7			\$82,000
Main replacement			\$100,000
Meter replacement			\$50,000
			<u>\$232,000</u>

SANITATION FUND REVENUE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SANITATION REV - INSIDE	\$436,793	\$449,179	\$435,000
RUBBISH COLLECTION	\$3,152	\$1,500	\$6,000
PENALTIES	\$5,155	\$5,400	\$5,000
INVESTMENT EARNINGS	\$17,698	\$3,288	\$18,000
MISCELLANEOUS	\$22	\$10	\$0
TOTAL REVENUE	\$462,820	\$459,377	\$464,000
EXPENDITURES-SANITATION			
PERSONNEL	\$163,865	\$160,820	\$167,169
MAINT & OPER	\$221,865	\$235,435	\$241,146
CAPITAL OUTLAY	\$151,335	\$188,000	\$105,000
TRANSFERS	\$69,726	\$65,609	\$61,247
TOTAL EXPENDITURES	\$606,791	\$649,864	\$574,562
BEGINNING BALANCE	\$1,063,046	\$919,075	\$728,588
TOTAL FUND EQUITY	\$919,075	\$728,588	\$618,026

SANITATION FUND EXPENDITURES	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$103,275	\$101,211	\$101,764
(4) Maintenance Workers			
OVERTIME	\$1,571	\$1,808	\$1,800
DISABILITY INSURANCE	\$1,088	\$1,024	\$1,436
WORKERS COMPENSATION	\$10,528	\$9,447	\$9,925
RETIREMENT PROGRAM	\$5,472	\$5,435	\$5,465
SOCIAL SECURITY	\$6,501	\$7,881	\$7,923
MEDICAL INSURANCE	\$35,430	\$34,014	\$38,856
TOTAL PERSONNEL	\$163,865	\$160,820	\$167,169
TRANSFER SERV CNTR LEASE	\$15,565	\$15,435	\$16,160
TRANSFER TO SERV CNTR FND	\$16,128	\$19,216	\$16,839
OFFICE SUPPLIES	\$0	\$250	\$250
PRINTING	\$1,767	\$1,000	\$2,000
POSTAGE	\$7,371	\$6,650	\$6,650
INSURANCE	\$20,095	\$19,009	\$18,647
GASOLINE & OIL	\$35,706	\$19,000	\$26,000
EQUIPMENT REPAIRS & MAINT	\$16,566	\$23,594	\$15,000
COUNTY DUMP CHARGE	\$38,462	\$28,181	\$44,000
RADIO MAINTENANCE	\$125	\$0	\$500
MATERIALS & SUPPLIES	\$0	\$5,000	\$5,000
TIRES	\$3,436	\$5,000	\$5,000
CONTRACT SERVICES	\$0	\$0	\$2,000
UNIFORMS	\$243	\$485	\$485
AUDIT	\$560	\$560	\$560
CAPITAL RECOVERY	\$0	\$53,055	\$53,055
CONTAINER REPAIR/REPLACEMENT	\$63,759	\$35,000	\$25,000
WEED CONTROL	\$2,082	\$4,000	\$4,000
TOTAL MAINT & OPER	\$221,865	\$235,435	\$241,146
EQUIPMENT	\$151,335	\$188,000	\$105,000
TOTAL CAPITAL OUTLAY	\$151,335	\$188,000	\$105,000
TRANSFER TO GEN FUND	\$69,726	\$65,609	\$61,247
TOTAL TRANSFERS	\$69,726	\$65,609	\$61,247
TOTAL SANITATION	\$606,791	\$649,864	\$574,562
Equipment:			
New dumpsters			\$80,000
Cart grabbers installed (3)			\$25,000
			<u>\$105,000</u>

SEWER FUND REVENUE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SEWER REV - INSIDE RESIDENTIAL	\$845,071	\$870,456	\$856,000
SEWER REV - OUTSIDE RESIDENTIAL	\$75,830	\$75,904	\$75,000
SEWER REV - INSIDE COMMERCIAL	\$347,436	\$315,142	\$350,000
SEWER REV - OUTSIDE COMMERCIAL	\$2,197	\$2,192	\$2,435
SEWER INDUSTRIAL - INSIDE	\$334,164	\$355,495	\$325,000
TAPPING CHARGES	\$3,050	\$550	\$4,000
SEWER DIVISION SERVICES	\$10,906	\$3,287	\$10,000
PENALTIES	\$14,647	\$14,522	\$14,000
INVESTMENT EARNINGS	\$94,948	\$24,115	\$25,000
MISCELLANEOUS	\$6,465	\$6,700	\$500
OUTSIDE BILLING	\$9,499	\$17,833	\$10,000
PLANT INVESTMENT FEES	\$32,539	\$9,126	\$30,000
TOTAL REVENUE	\$1,776,752	\$1,695,322	\$1,701,935
EXPENDITURES-SEWER			
PERSONNEL	\$52,100	\$75,436	\$82,230
MAINT & OPER	\$152,387	\$342,283	\$374,533
CAPITAL OUTLAY	\$44,595	\$328,424	\$189,125
DEBT SERVICE	\$179,620	\$177,128	\$178,086
TRANSFERS	\$67,039	\$69,546	\$68,514
TOTAL EXPENDITURES	\$495,741	\$992,817	\$892,488
EXPENDITURES-WASTEWATER			
PERSONNEL	\$301,563	\$301,272	\$309,183
MAINT & OPER	\$439,097	\$865,954	\$845,945
CAPITAL OUTLAY	\$9,209	\$12,000	\$2,583,581
TRANSFERS	\$167,798	\$179,215	\$173,269
TOTAL EXPENDITURES	\$917,667	\$1,358,441	\$3,911,978
BEGINNING BALANCE	\$4,492,953	\$4,856,298	\$4,200,362
TOTAL FUND EQUITY	\$4,856,298	\$4,200,362	\$1,097,831

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$35,193	\$42,586	\$42,744
(2) Maintenance Workers			
OVERTIME	\$5,025	\$6,681	\$8,000
DISABILITY INSURANCE	\$38	\$227	\$603
WORKERS COMPENSATION	\$1,943	\$1,824	\$1,954
RETIREMENT PROGRAM	\$0	\$265	\$2,295
SOCIAL SECURITY	\$2,984	\$3,769	\$3,882
MEDICAL INSURANCE	\$6,917	\$20,084	\$22,752
TOTAL PERSONNEL	\$52,100	\$75,436	\$82,230
TRANSFER SERV CNTR LEASE	\$24,903	\$24,696	\$25,855
TRANSFER TO SERV CNTR FND	\$11,582	\$13,330	\$12,301
OFFICE SUPPLIES	\$267	\$50	\$50
PRINTING	\$1,767	\$1,000	\$2,000
POSTAGE	\$6,950	\$6,650	\$6,650
INSURANCE	\$16,235	\$15,357	\$15,064
CONFERENCES & TRAINING	\$485	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$632	\$500	\$500
MEMBERSHIP & DUES	\$0	\$200	\$200
GASOLINE & OIL	\$6,335	\$3,000	\$5,000
EQUIPMENT REPAIRS & MAINT	\$5,720	\$4,150	\$9,000
LIFT STATION POWER	\$9,037	\$4,595	\$10,000
RADIO MAINTENANCE	\$0	\$0	\$150
MATERIALS & SUPPLIES	\$27,863	\$19,359	\$30,000
SMALL EQUIP/FURNITURE	\$0	\$562	\$0
TV SEWER LINES	\$0	\$11,660	\$12,500
CONTRACT SERVICES	\$0	\$0	\$1,000
CONTRACT LINE REPAIR	\$0	\$17,000	\$10,000
UNIFORMS	\$280	\$500	\$500
AUDIT	\$1,440	\$1,440	\$1,440
CAPITAL RECOVERY	\$0	\$168,127	\$168,127
LIFT STATION REPAIR	\$2,465	\$3,000	\$20,000
LIFT STATION ALARM	\$7,777	\$7,759	\$5,000
STORM SEWER	\$8,653	\$3,152	\$3,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$19,996	\$19,996
SEWER LINE REPLACEMENT	\$0	\$15,000	\$15,000
TOTAL MAINT & OPER	\$152,387	\$342,283	\$374,533
EQUIPMENT	\$30,067	\$119,522	\$3,600
IMPROVEMENTS	\$14,528	\$208,902	\$185,525
TOTAL CAPITAL OUTLAY	\$44,595	\$328,424	\$189,125
CWRPDA LOAN PRINCIPLE	\$133,808	\$133,808	\$139,160
CWRPDA LOAN INTEREST	\$45,812	\$43,320	\$38,926
TOTAL DEBT SERVICE	\$179,620	\$177,128	\$178,086

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

	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
TRANSFER TO GEN FUND	\$67,039	\$69,546	\$68,514
TOTAL TRANSFERS	<u>\$67,039</u>	<u>\$69,546</u>	<u>\$68,514</u>
TOTAL SEWER LINES	<u>\$495,741</u>	<u>\$992,817</u>	<u>\$892,488</u>
Equipment:			
Lift station pumps (2)			<u>\$3,600</u>
			\$3,600
Improvements:			
Sewer line rehab			\$154,125
Manhole rehab			\$26,400
Storm sewer cleaning			<u>\$5,000</u>
			\$185,525

SEWER FUND EXPENDITURES-WASTEWATER	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$210,029	\$209,151	\$209,404
Supt./W & WW			
Lab Technician			
(2) Wastewater Operators - 40 hrs.			
Water/WW Operator - 20 hrs.			
Maintenance Worker			
OVERTIME	\$13,285	\$11,571	\$5,000
DISABILITY INSURANCE	\$2,218	\$2,240	\$2,956
WORKERS COMPENSATION	\$7,927	\$7,786	\$8,256
RETIREMENT PROGRAM	\$11,024	\$11,222	\$11,245
SOCIAL SECURITY	\$15,984	\$16,885	\$16,402
MEDICAL INSURANCE	\$41,096	\$42,417	\$55,920
TOTAL PERSONNEL	\$301,563	\$301,272	\$309,183
TRANSFER SERV CNTR LEASE	\$5,657	\$5,610	\$5,873
TRANSFER TO SERV CNTR FND	\$12,664	\$14,547	\$13,417
OFFICE SUPPLIES	\$1,320	\$925	\$1,000
ADVERTISING	\$0	\$0	\$50
TELEPHONE	\$3,183	\$2,882	\$3,000
POSTAGE	\$2,106	\$2,124	\$2,500
INSURANCE	\$15,700	\$14,851	\$14,568
CONFERENCES & TRAINING	\$1,366	\$1,800	\$1,600
TRAVEL, MEALS & LODGING	\$2,293	\$2,400	\$2,100
MEMBERSHIP & DUES	\$272	\$400	\$400
GASOLINE & OIL	\$5,259	\$3,510	\$5,000
EQUIPMENT REPAIRS & MAINT	\$34,677	\$5,000	\$6,000
UTILITIES	\$210,274	\$185,118	\$195,000
CONSULTANT FEES	\$20,820	\$25,000	\$20,000
FEES, CHARGES, PERMITS	\$12,129	\$10,000	\$15,000
FACILITY REPAIRS	\$17,878	\$35,119	\$25,000
FORCE MAIN REPAIRS	\$0	\$93	\$700
MATERIALS & SUPPLIES	\$29,485	\$27,500	\$27,500
SMALL EQUIP/FURNITURE	\$3,328	\$1,000	\$2,450
LABORATORY SUPPLIES	\$12,614	\$15,000	\$11,000
CONTRACT SERVICES	\$0	\$0	\$1,000
TESTING SERVICES	\$25,971	\$19,028	\$22,500
OUTSIDE BILLING	\$4,655	\$3,181	\$3,500
UNIFORMS	\$297	\$583	\$600
AUDIT	\$1,445	\$1,445	\$1,445
LAGOON CLEANING RESERVE	\$0	\$57,835	\$28,875
CAPITAL RECOVERY	\$0	\$411,622	\$411,622
LAGOONS & ROAD REPAIR	\$0	\$0	\$3,000
CHEMICALS	\$15,704	\$18,381	\$20,000
RECHARGE & FORCE MAIN	\$0	\$0	\$245
SCADA MAINTENANCE	\$0	\$1,000	\$1,000
TOTAL MAINT & OPER	\$439,097	\$865,954	\$845,945

SEWER FUND EXPENDITURES-WASTEWATER (CONTINUED)	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
EQUIPMENT	\$0	\$0	\$45,697
IMPROVEMENTS	\$9,209	\$12,000	\$2,537,884
TOTAL CAPITAL OUTLAY	<u>\$9,209</u>	<u>\$12,000</u>	<u>\$2,583,581</u>
 TRANSFER TO GENERAL FUND	 \$167,798	 \$179,215	 \$173,269
TOTAL TRANSFERS	<u>\$167,798</u>	<u>\$179,215</u>	<u>\$173,269</u>
 TOTAL WASTEWATER	 <u>\$917,667</u>	 <u>\$1,358,441</u>	 <u>\$3,911,978</u>
 Small equip/furniture:			
Lab storage cabinets			<u>\$2,450</u>
			\$2,450
Equipment:			
Flow paced chlorinator equipment			\$20,000
Transfer switches 600 amp			\$7,554
Transfer switches 800 amp			\$7,947
Valve actuator equipment			<u>\$10,196</u>
			\$45,697
Improvements:			
Clarifiers			\$2,500,000
Aeration basin liner			<u>\$37,884</u>
			\$2,537,884

SERVICE CENTER FUND REVENUE SUMMARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$8,606	\$1,696	\$1,500
TRANSFER OF RESERVES	\$374,778	\$436,171	\$387,270
TRANSFER FR CAP IMPR	\$50,000	\$50,000	\$44,000
TRANSFER (LEASE)	\$177,881	\$176,400	\$184,680
TOTAL REVENUE	\$611,265	\$664,267	\$617,450
EXPENDITURE SUMMARY			
SALARIES	\$198,989	\$206,194	\$206,570
Division Operation Coord.			
(2) Building Maintenance			
(2) Mechanics			
Secretary			
OVERTIME	\$1,525	\$1,536	\$1,000
DISABILITY INSURANCE	\$2,171	\$2,208	\$2,916
WORKERS COMPENSATION	\$7,804	\$8,185	\$7,913
RETIREMENT PROGRAM	\$10,025	\$11,073	\$11,093
SOCIAL SECURITY	\$14,081	\$15,891	\$15,879
MEDICAL INSURANCE	\$45,871	\$48,687	\$68,256
TOTAL PERSONNEL	\$280,466	\$293,774	\$313,627
LEASE PURCHASE	\$227,340	\$226,400	\$229,680
LEASE FEES	\$198	\$3,000	\$1,500
OFFICE SUPPLIES	\$1,156	\$1,000	\$1,000
TELEPHONE	\$4,398	\$3,998	\$3,700
INSURANCE	\$16,125	\$15,253	\$14,962
CONFERENCES	\$0	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$0	\$1,000	\$1,000
MEMBERSHIPS	\$280	\$300	\$320
SUBSCRIPTIONS	\$1,600	\$1,500	\$1,500
GASOLINE & OIL	\$2,894	\$2,000	\$2,700
BLDG CREW GAS & OIL	\$1,502	\$1,000	\$1,500
EQUIPMENT REPAIRS & MAINT	\$5,099	\$3,547	\$2,700
VEHICLE ALLOWANCE	\$0	\$275	\$300
UTILITIES	\$50,503	\$36,835	\$40,000
FACILITY REPAIRS	\$7,645	\$4,197	\$10,000
RADIO MAINTENANCE	\$0	\$100	\$300
MATERIALS & SUPPLIES	\$10,021	\$6,565	\$8,000
BLDG CREW MATERIAL & SUPPLIES	\$156	\$221	\$300
BLDG CREW TOOLS	\$368	\$500	\$500
JANITORIAL SERVICE	\$11,292	\$10,567	\$10,990
CONTRACT SERVICES	\$0	\$0	\$1,000
UNIFORMS	\$201	\$431	\$500
AUDIT	\$510	\$510	\$510
GROUNDS MAINTENANCE	\$3,762	\$7,500	\$5,000
TRANS TO GENERAL FUND	\$0	\$1,600	\$1,500
TOTAL MAINT & OPER	\$345,050	\$329,299	\$340,462

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
EQUIPMENT	\$0	\$0	\$3,000
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$3,000</u>
TOTAL SERVICE CENTER	<u>\$625,516</u>	<u>\$623,073</u>	<u>\$657,089</u>
Equipment:			
Air cleaner - welding bay			\$3,000
BEGINNING BALANCE	<u>\$268,628</u>	<u>\$254,377</u>	<u>\$295,571</u>
TOTAL FUND EQUITY	\$254,377	\$295,571	\$255,932

GENERAL FUND POLICE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$968,116	\$952,419	\$1,016,184
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	\$47,373	\$46,152	\$56,000
DISABILITY INSURANCE	\$10,070	\$10,057	\$14,344
WORKERS COMPENSATION	\$54,592	\$51,236	\$55,433
RETIREMENT PROGRAM	\$4,674	\$4,750	\$4,747
SOCIAL SECURITY	\$16,305	\$16,130	\$18,915
MEDICAL INSURANCE	\$173,184	\$180,124	\$275,832
PENSION	\$84,220	\$83,038	\$98,345
TOTAL PERSONNEL	\$1,358,534	\$1,343,906	\$1,539,800
OFFICE SUPPLIES	\$4,091	\$4,000	\$4,500
TELEPHONE	\$14,559	\$13,165	\$14,000
PRINTING	\$3,432	\$2,000	\$3,600
POSTAGE	\$1,021	\$1,050	\$1,100
CONFERENCES & TRAINING	\$4,033	\$7,200	\$8,790
TRAVEL, MEALS & LODGING	\$5,742	\$5,000	\$8,305
MEMBERSHIP & DUES	\$110	\$700	\$500
SUBSCRIPTION/PUBLICATION	\$585	\$1,000	\$2,000
ACADEMY EXPENSES	\$0	\$0	\$8,800
GASOLINE & OIL	\$46,139	\$26,674	\$40,000
EQUIPMENT REPAIRS & MAINT	\$17,159	\$15,000	\$18,000
RADIO MAINTENANCE	\$424	\$6,250	\$1,000
MATERIALS & SUPPLIES	\$18,701	\$20,000	\$20,000
TASER SUPPLIES	\$0	\$0	\$2,700
SMALL EQUIP/FURNITURE	\$18,790	\$33,855	\$14,395
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
GRANT EXPENSE	\$0	\$5,200	\$11,138
ASSAULT EXAMS	\$45	\$650	\$3,000
OVER/SHORT	\$0	\$0	\$5
PHYSICAL EXAMS	\$1,627	\$2,000	\$2,000
DRUG SEIZURE	\$11,283	\$0	\$0
POLICE SEIZURES	\$0	\$1,000	\$1,000
CRIMINAL INVESTIGATION	\$4,380	\$4,500	\$4,000
UNIFORMS	\$8,547	\$6,000	\$9,000
COMMUNITY RELATIONS	\$1,351	\$2,000	\$2,700
AMMUNITION	\$7,274	\$4,500	\$7,500
TOTAL MAINT & OPER	\$171,293	\$163,744	\$190,033

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
TRANSFER TO CAPITAL EQUIP	\$206,881	\$130,250	\$110,395
TOTAL CAPITAL OUTLAY	\$206,881	\$130,250	\$110,395
TOTAL POLICE	\$1,736,708	\$1,637,900	\$1,840,228
Small equip/furniture:			
Furniture - 1 desk, 3 chrs investigators			\$1,600
Radios - (2) 800 Mhz w/installation			\$7,300
Computer voice stress analysis computer			\$3,195
Night sites - glocks			\$2,300
			<u>\$14,395</u>
Equipment:			
Replacement costs			\$45,000
Patrol cars (1 marked \$31,795/1 unmarked \$23,600)			\$55,395
In car video systems (2)			\$10,000
			<u>\$110,395</u>

GENERAL FUND DISPATCH	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$278,469	\$276,795	\$306,036
Dispatch Supervisor			
(8) Dispatchers - 40 hrs.			
(2) Dispatchers - 32 hrs.			
OVERTIME	\$47,192	\$32,238	\$10,400
DISABILITY INSURANCE	\$2,052	\$2,100	\$4,320
WORKERS COMPENSATION	\$1,311	\$1,283	\$1,381
RETIREMENT PROGRAM	\$8,736	\$7,873	\$16,434
SOCIAL SECURITY	\$24,324	\$23,641	\$24,207
MEDICAL INSURANCE	\$57,270	\$65,196	\$89,088
TOTAL PERSONNEL	\$419,354	\$409,126	\$451,866
OFFICE SUPPLIES	\$268	\$500	\$750
TELEPHONE	\$4,233	\$4,024	\$4,500
PRINTING	\$0	\$0	\$200
POSTAGE	\$2	\$10	\$100
CONFERENCES & TRAINING	\$1,768	\$1,500	\$2,500
TRAVEL, MEALS & LODGING	\$806	\$1,500	\$2,500
MEMBERSHIP & DUES	\$0	\$100	\$200
SUBSCRIPTIONS	\$235	\$745	\$750
EQUIPMENT REPAIRS & MAINT	\$2,305	\$2,500	\$3,360
UTILITIES	\$0	\$0	\$6,250
RENTS & CHARGES	\$1,984	\$1,620	\$1,620
MAINTENANCE CONTRACT	\$0	\$2,750	\$2,750
FACILITY REPAIRS	\$0	\$0	\$250
MATERIALS & SUPPLIES	\$2,734	\$3,000	\$2,000
JANITOR SERVICE	\$0	\$0	\$1,800
HARDWARE/SOFTWARE LEASE	\$11,160	\$13,374	\$14,050
UNIFORMS	\$751	\$1,000	\$800
TOTAL MAINT & OPER	\$26,246	\$32,623	\$44,380
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$9,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$9,000
TOTAL DISPATCH	\$445,600	\$441,749	\$505,246
Equipment:			
Printer			\$9,000

GENERAL FUND YOUTH SERVICES	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$63,765	\$65,170	\$65,182
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$100	\$100
DISABILITY INSURANCE	\$684	\$697	\$920
WORKERS COMPENSATION	\$1,146	\$1,129	\$1,211
RETIREMENT PROGRAM	\$3,445	\$3,500	\$3,500
SOCIAL SECURITY	\$4,328	\$4,986	\$4,994
MEDICAL INSURANCE	\$19,738	\$22,076	\$22,752
TOTAL PERSONNEL	\$93,106	\$97,658	\$98,659
OFFICE SUPPLIES	\$230	\$500	\$600
TELEPHONE	\$1,980	\$1,827	\$2,050
POSTAGE	\$163	\$300	\$200
CONFERENCES & TRAINING	\$0	\$0	\$200
TRAVEL, MEALS & LODGING	\$0	\$0	\$200
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$100
MATERIALS & SUPPLIES	\$0	\$0	\$150
TOTAL MAINT & OPER	\$2,373	\$2,627	\$3,500
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL YOUTH SERVICES	\$95,479	\$100,285	\$102,159

GENERAL FUND FIRE	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$627,253	\$646,888	\$664,508
Fire Chief			
(3) Fire Lieutenants			
(12) Fire Engineers			
Secretary - 32 hrs.			
OVERTIME	\$66,367	\$31,152	\$70,875
DISABILITY INSURANCE	\$5,886	\$6,500	\$9,380
SEASONAL EMPLOYEES	\$16,856	\$3,500	\$5,000
WORKERS COMPENSATION	\$47,169	\$44,005	\$47,112
RETIREMENT	\$1,111	\$1,158	\$1,145
SOCIAL SECURITY	\$10,501	\$10,036	\$9,028
MEDICAL INSURANCE	\$132,792	\$152,879	\$180,096
PENSION	\$58,392	\$62,357	\$65,091
VOL FIRE PENSION	\$12,501	\$18,510	\$8,768
OLD HIRE FIRE PENSION	\$29,200	\$20,176	\$20,176
TOTAL PERSONNEL	\$1,008,028	\$997,161	\$1,081,179
OFFICE SUPPLIES	\$1,733	\$2,000	\$2,500
TELEPHONE	\$8,263	\$7,300	\$9,000
PRINTING	\$1,061	\$1,000	\$1,400
POSTAGE	\$364	\$300	\$700
CONFERENCES & TRAINING	\$16,654	\$6,000	\$16,000
TRAVEL, MEALS & LODGING	\$9,948	\$4,500	\$5,500
MEMBERSHIP & DUES	\$959	\$1,100	\$1,600
SUBSCRIPTION/PUBLICATION	\$2,296	\$2,500	\$3,500
GASOLINE & OIL	\$22,567	\$12,000	\$16,750
EQUIPMENT REPAIRS & MAINT	\$33,984	\$35,000	\$40,000
UTILITIES	\$16,842	\$18,000	\$27,000
FACILITY REPAIRS	\$7,153	\$8,000	\$7,000
RADIO MAINTENANCE	\$1,219	\$8,200	\$6,000
MATERIALS & SUPPLIES	\$24,695	\$25,000	\$36,500
SMALL EQUIP/FURNITURE	\$16,288	\$30,205	\$16,100
PHYSICAL EXAMS	\$3,603	\$1,750	\$4,000
UNIFORMS	\$15,460	\$10,000	\$12,500
TURN OUT GEAR	\$21,106	\$24,500	\$24,500
COMMUNITY RELATIONS	\$3,657	\$3,000	\$3,000
TOTAL MAINT & OPER	\$207,852	\$200,355	\$233,550
IMPROVEMENTS	\$0	\$2,500	\$0
TRANSFER TO CAPITAL EQUIP	\$99,710	\$106,000	\$115,500
TOTAL CAPITAL OUTLAY	\$99,710	\$108,500	\$115,500
TOTAL FIRE	\$1,315,590	\$1,306,016	\$1,430,229

**GENERAL FUND
FIRE (CONTINUED)**

**ACTUAL
2008**

**PROJECTED
2009**

**ADOPTED
2010**

Equipment:

Replacement costs (vehicles)			\$30,000
Replacement costs (heart monitor)			\$7,500
Replacement costs (exercise equip)			\$3,000
Aerial payment			\$48,000
2 SCBA			\$11,000
Extrication Equipment			\$10,000
Intercom system (start replacement plan)			\$6,000
			<hr/>
			\$115,500

Small Equip/Furniture:

Light bars (replacement plan (2))			\$4,900
800 MHZ Radio (command 11)			\$4,000
Intake valve			\$2,000
Laptop and projector (training center)			\$2,500
office furniture (lt's office)			\$1,400
fiberglass topper (command 11)			\$1,300
			<hr/>
			\$16,100

GENERAL FUND PLR ADMINISTRATION	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$85,802	\$158,789	\$158,444
Director of P.L.R.			
Administrative Sec.			
Recreation Supt.			
Asst. to Rec. Supt.			
OVERTIME	\$111	\$1,492	\$200
DISABILITY INSURANCE	\$921	\$1,690	\$2,236
WORKERS COMPENSATION	\$365	\$650	\$692
RETIREMENT PROGRAM	\$4,614	\$8,492	\$8,508
SOCIAL SECURITY	\$6,407	\$12,261	\$12,136
MEDICAL INSURANCE	\$4,793	\$14,622	\$32,208
TOTAL PERSONNEL	\$103,013	\$197,996	\$214,424
OFFICE SUPPLIES	\$853	\$600	\$800
TELEPHONE	\$1,288	\$1,250	\$1,400
PRINTING	\$829	\$2,000	\$2,000
POSTAGE	\$1,601	\$1,600	\$1,600
CONFERENCES & TRAINING	\$20	\$300	\$300
TRAVEL, MEALS & LODGING	\$284	\$400	\$350
MEMBERSHIP & DUES	\$240	\$240	\$250
SUBSCRIPTION/PUBLICATION	\$0	\$200	\$100
GASOLINE & OIL	\$983	\$475	\$750
EQUIPMENT REPAIRS & MAINT	\$70	\$200	\$300
VEHICLE ALLOWANCE	\$0	\$1,200	\$1,200
MATERIALS & SUPPLIES	\$469	\$250	\$450
TOTAL MAINT & OPER	\$6,637	\$8,715	\$9,500
TRANSFER TO CAPITAL EQUIP	\$1,772	\$1,772	\$1,772
TOTAL CAPITAL OUTLAY	\$1,772	\$1,772	\$1,772
TOTAL PLR ADMINISTRATION	\$111,422	\$208,483	\$225,696

Equipment:

Replacement costs	\$1,772
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GENERAL FUND CEMETERY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$76,193	\$84,685	\$85,046
Supt./P.C.F. (1/3 of salary)			
(3) Maintenance Workers			
OVERTIME	\$7,589	\$9,478	\$8,000
DISABILITY INSURANCE	\$629	\$873	\$1,200
SEASONAL EMPLOYEES	\$3,609	\$3,850	\$3,850
WORKERS COMPENSATION	\$6,943	\$6,107	\$6,598
RETIREMENT PROGRAM	\$2,343	\$3,412	\$4,567
SOCIAL SECURITY	\$6,497	\$7,498	\$7,413
MEDICAL INSURANCE	\$25,284	\$26,681	\$37,920
TOTAL PERSONNEL	\$129,087	\$142,584	\$154,594
OFFICE SUPPLIES	\$248	\$700	\$575
TELEPHONE	\$1,925	\$1,833	\$2,000
POSTAGE	\$0	\$5	\$25
CONFERENCES & TRAINING	\$200	\$300	\$300
TRAVEL, MEALS & LODGING	\$8	\$250	\$250
GASOLINE & OIL	\$7,052	\$4,500	\$6,500
EQUIPMENT REPAIRS & MAINT	\$6,863	\$6,000	\$6,000
UTILITIES	\$11,989	\$10,000	\$14,000
FACILITY REPAIRS	\$2,950	\$4,853	\$5,000
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$5,996	\$6,000	\$7,000
SMALL EQUIP/FURNITURE	\$0	\$2,496	\$0
CONTRACT SERVICES	\$7,550	\$6,500	\$7,550
UNIFORMS	\$500	\$500	\$500
REPURCHASE CEMETERY LOTS	\$1,225	\$1,000	\$1,000
FERTILIZER	\$7,479	\$7,500	\$9,000
CHEMICALS	\$4,414	\$5,000	\$5,200
TOTAL MAINT & OPER	\$58,399	\$57,437	\$64,950
TRANSFER TO CAPITAL EQUIP	\$13,995	\$34,495	\$4,495
TOTAL CAPITAL OUTLAY	\$13,995	\$34,495	\$4,495
TOTAL CEMETERY	\$201,481	\$234,516	\$224,039
Equipment:			
Replacement cost			\$4,495

GENERAL FUND MUSEUM	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$88,580	\$85,696	\$87,204
Museum Curator			
(4) Museum Assistants - 24 hrs.			
OVERTIME	\$23	\$200	\$200
DISABILITY INSURANCE	\$419	\$426	\$1,231
WORKERS COMPENSATION	\$369	\$344	\$382
RETIREMENT PROGRAM	\$4,010	\$4,099	\$4,683
SOCIAL SECURITY	\$6,737	\$6,556	\$6,686
MEDICAL INSURANCE	\$2,644	\$11,038	\$11,376
TOTAL PERSONNEL	\$102,782	\$108,359	\$111,762
OFFICE SUPPLIES	\$576	\$500	\$700
ADVERTISING	\$0	\$500	\$500
TELEPHONE	\$3,100	\$3,040	\$3,200
POSTAGE	\$137	\$300	\$200
CONFERENCES & TRAINING	\$125	\$920	\$600
TRAVEL, MEALS & LODGING	\$522	\$980	\$550
MEMBERSHIP & DUES	\$385	\$250	\$250
SUBSCRIPTION/PUBLICATION	\$0	\$55	\$55
EQUIPMENT REPAIRS & MAINT	\$800	\$200	\$500
VEHICLE ALLOWANCE	\$0	\$0	\$900
UTILITIES	\$12,829	\$10,500	\$12,500
FACILITY REPAIRS	\$148	\$5,000	\$7,500
MATERIALS & SUPPLIES	\$4,725	\$5,000	\$5,000
HERITAGE FESTIVAL	\$2,780	\$3,295	\$1,500
PROGRAMS & EXHIBITS	\$2,829	\$2,500	\$2,500
TOTAL MAINT & OPER	\$28,956	\$33,040	\$36,455
IMPROVEMENTS	\$151	\$7,500	\$10,000
TOTAL CAPITAL OUTLAY	\$151	\$7,500	\$10,000
TOTAL MUSEUM	\$131,889	\$148,899	\$158,217
Improvements:			
Gravel/road base			\$10,000

GENERAL FUND PARKS	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$170,260	\$156,783	\$161,460
Supt./P.C.F. (1/3 of salary)			
(6) Maintenance Workers			
OVERTIME	\$8,626	\$3,551	\$10,560
DISABILITY INSURANCE	\$1,739	\$1,361	\$2,279
SEASONAL EMPLOYEES	\$27,816	\$27,350	\$27,350
WORKERS COMPENSATION	\$8,825	\$8,535	\$8,838
RETIREMENT PROGRAM	\$8,936	\$7,571	\$8,670
SOCIAL SECURITY	\$15,111	\$14,358	\$15,252
MEDICAL INSURANCE	\$41,424	\$34,897	\$72,048
TOTAL PERSONNEL	\$282,737	\$254,406	\$306,457
OFFICE SUPPLIES	\$193	\$200	\$200
POSTAGE	\$51	\$50	\$40
CONFERENCES & TRAINING	\$960	\$400	\$600
TRAVEL, MEALS & LODGING	\$46	\$400	\$400
MEMBERSHIP & DUES	\$350	\$125	\$125
SUBSCRIPTION/PUBLICATION	\$21	\$100	\$50
GASOLINE & OIL	\$22,681	\$12,500	\$18,000
EQUIPMENT REPAIRS & MAINT	\$9,291	\$8,000	\$13,000
PLAYGROUND REPAIR	\$6,664	\$4,000	\$6,000
UTILITIES	\$21,229	\$15,975	\$21,000
FACILITY REPAIRS	\$7,389	\$7,000	\$7,000
RADIO MAINTENANCE	\$60	\$0	\$100
MATERIALS & SUPPLIES	\$21,878	\$29,700	\$25,500
SMALL EQUIP/FURNITURE	\$1,099	\$1,415	\$0
GRANT EXPENSE	\$0	\$0	\$10,700
CONTRACT SERVICES	\$2,312	\$3,000	\$3,200
UNIFORMS	\$626	\$1,000	\$1,100
FERTILIZER	\$18,356	\$14,000	\$17,000
CHEMICALS	\$8,509	\$9,732	\$9,800
TOTAL MAINT & OPER	\$121,715	\$107,597	\$133,815
TRANSFER TO CAPITAL EQUIP	\$22,940	\$78,840	\$69,911
TOTAL CAPITAL OUTLAY	\$22,940	\$78,840	\$69,911
TOTAL PARKS	\$427,392	\$440,843	\$510,183

Equipment:

Replacement costs	\$22,940
Mower (F3600)	\$19,000
1 ton dump truck	\$27,971
	\$69,911

GENERAL FUND FORESTRY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$64,609	\$65,844	\$65,806
Supt./P.C.F. (1/3 of salary)			
(2) Tree Trimmers			
OVERTIME	\$2,058	\$500	\$3,000
DISABILITY INSURANCE	\$628	\$703	\$929
SEASONAL EMPLOYEES	\$3,551	\$4,275	\$4,275
WORKERS COMPENSATION	\$3,277	\$3,045	\$3,240
RETIREMENT PROGRAM	\$2,493	\$3,528	\$3,534
SOCIAL SECURITY	\$5,001	\$5,402	\$5,591
MEDICAL INSURANCE	\$24,174	\$22,015	\$26,544
TOTAL PERSONNEL	\$105,791	\$105,312	\$112,919
OFFICE SUPPLIES	\$55	\$0	\$50
POSTAGE	\$19	\$0	\$25
CONFERENCES & TRAINING	\$90	\$150	\$150
TRAVEL, MEALS & LODGING	\$69	\$100	\$100
MEMBERSHIP & DUES	\$277	\$150	\$150
SUBSCRIPTION/PUBLICATION	\$100	\$100	\$125
GASOLINE & OIL	\$7,360	\$4,000	\$6,000
EQUIPMENT REPAIRS & MAINT	\$9,023	\$9,000	\$10,000
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$2,379	\$2,500	\$3,250
SMALL EQUIP/FURNITURE	\$7,297	\$0	\$1,250
SPRAYING PROJECT	\$198	\$250	\$225
CONTRACT SERVICES	\$6,194	\$7,500	\$10,000
UNIFORMS	\$138	\$350	\$350
NEW TREES	\$17,796	\$5,000	\$5,000
PLANTING PROJECT	\$2,256	\$1,500	\$2,000
DUMP FEES	\$2,045	\$1,500	\$2,500
TOTAL MAINT & OPER	\$55,296	\$32,100	\$41,225
TRANSFER TO CAPITAL EQUIP	\$8,293	\$8,293	\$32,223
TOTAL CAPITAL OUTLAY	\$8,293	\$8,293	\$32,223
TOTAL FORESTRY	\$169,380	\$145,705	\$186,367
Small equipment/furniture:			
25" chainsaw			\$620
14" trim saw			\$630
			<u>\$1,250</u>
Equipment:			
Replacement costs			\$8,293
Chipper			\$23,930
			<u>\$32,223</u>

GENERAL FUND RECREATION CENTER	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$144,514	\$81,515	\$80,912
(2) Cashiers/Receptionists			
Rec Center Custodian - 40 hrs.			
Rec Center Custodian - 20 hrs.			
OVERTIME	\$5,637	\$703	\$1,800
DISABILITY INSURANCE	\$1,190	\$717	\$1,142
SEASONAL EMPLOYEES	\$142,508	\$150,000	\$120,000
WORKERS COMPENSATION	\$15,791	\$12,783	\$11,935
RETIREMENT PROGRAM	\$6,289	\$3,202	\$4,345
SOCIAL SECURITY	\$21,471	\$17,765	\$15,507
MEDICAL INSURANCE	\$29,258	\$26,659	\$34,128
TOTAL PERSONNEL	\$366,658	\$293,344	\$269,769
OFFICE SUPPLIES	\$1,549	\$1,200	\$1,250
ADVERTISING	\$111	\$250	\$0
TELEPHONE	\$3,724	\$3,558	\$3,900
PRINTING	\$702	\$2,589	\$1,000
POSTAGE	\$599	\$500	\$750
CONFERENCES & TRAINING	\$0	\$200	\$250
TRAVEL, MEALS & LODGING	\$1,034	\$300	\$600
MEMBERSHIP & DUES	\$210	\$450	\$250
SUBSCRIPTION/PUBLICATION	\$172	\$354	\$354
AWARDS	\$72	\$120	\$150
RED CROSS LESSONS/TRAINING	\$1,551	\$2,500	\$2,500
GASOLINE & OIL	\$44	\$50	\$0
EQUIPMENT REPAIRS & MAINT	\$10,047	\$15,000	\$15,000
UTILITIES	\$131,014	\$80,000	\$125,000
MAINTENANCE CONTRACT	\$7,160	\$7,231	\$7,250
FACILITY REPAIRS	\$20,238	\$25,000	\$22,000
MATERIALS & SUPPLIES	\$17,554	\$13,000	\$18,000
SMALL EQUIP/FURNITURE	\$5,686	\$14,000	\$0
OVER & SHORT ACCOUNT	-\$21	-\$116	\$5
SUPPLIES FOR RESALE	\$0	\$0	\$25
UNIFORMS	\$402	\$1,000	\$750
CHEMICALS	\$16,208	\$16,000	\$17,000
TOTAL MAINT & OPER	\$218,056	\$183,186	\$216,034
IMPROVEMENTS	\$32,382	\$0	\$0
TRANSFER TO CAPITAL EQUIP	\$5,500	\$500	\$500
TOTAL CAPITAL OUTLAY	\$37,882	\$500	\$500
TOTAL RECREATION CENTER	\$622,596	\$477,030	\$486,303

**GENERAL FUND
REC CENTER (CONTINUED)**

**ACTUAL
2008**

**PROJECTED
2009**

**ADOPTED
2010**

Equipment requested:
Replacement costs

\$500

GENERAL FUND SOFTBALL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SEASONAL EMPLOYEES	\$11,805	\$16,480	\$16,480
WORKERS COMPENSATION	\$708	\$678	\$731
SOCIAL SECURITY	\$906	\$1,261	\$1,261
TOTAL PERSONNEL	\$13,419	\$18,419	\$18,472
TELEPHONE	\$467	\$530	\$550
PRINTING	\$211	\$120	\$200
AWARDS	\$1,057	\$1,550	\$1,550
EQUIPMENT REPAIRS & MAINT	\$496	\$150	\$300
UTILITIES	\$10,629	\$11,000	\$12,000
FACILITY REPAIRS	\$1,550	\$1,000	\$2,500
MATERIALS & SUPPLIES	\$4,784	\$5,000	\$5,000
FOUL BALLS	\$129	\$0	\$0
TOTAL MAINT & OPER	\$19,323	\$19,350	\$22,100
TOTAL SOFTBALL	\$32,742	\$37,769	\$40,572

YOUTH SOFTBALL

SEASONAL EMPLOYEES	\$5,425	\$6,385	\$5,925
WORKERS COMPENSATION	\$255	\$244	\$263
SOCIAL SECURITY	\$416	\$490	\$453
TOTAL PERSONNEL	\$6,096	\$7,119	\$6,641
AWARDS	\$406	\$725	\$500
EQUIPMENT REPAIRS	\$0	\$0	\$300
MATERIALS & SUPPLIES	\$1,523	\$3,142	\$2,000
TOTAL MAINT & OPER	\$1,929	\$3,867	\$2,800
TOTAL YOUTH SOFTBALL	\$8,025	\$10,986	\$9,441

BASKETBALL

SEASONAL EMPLOYEES	\$5,038	\$5,665	\$5,665
WORKERS COMPENSATION	\$243	\$233	\$251
SOCIAL SECURITY	\$386	\$433	\$433
TOTAL PERSONNEL	\$5,667	\$6,331	\$6,349
AWARDS	\$274	\$500	\$300
MATERIALS & SUPPLIES	\$204	\$275	\$225
TOTAL MAINT & OPER	\$478	\$775	\$525
TOTAL BASKETBALL	\$6,145	\$7,106	\$6,874

GENERAL FUND VOLLEYBALL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SEASONAL EMPLOYEES	\$4,578	\$4,630	\$5,000
WORKERS COMPENSATION	\$199	\$190	\$222
SOCIAL SECURITY	\$350	\$354	\$383
TOTAL PERSONNEL	\$5,127	\$5,174	\$5,605
AWARDS	\$882	\$1,100	\$1,000
MATERIALS & SUPPLIES	\$26	\$200	\$200
TOTAL MAINT & OPER	\$908	\$1,300	\$1,200
TOTAL VOLLEYBALL	\$6,035	\$6,474	\$6,805
TOLLA BROWN PARK			
UTILITIES	\$8,070	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$1,721	\$1,750	\$1,750
TOTAL MAINT & OPER	\$9,791	\$11,750	\$11,750
TOTAL TOLLA BROWN PARK	\$9,791	\$11,750	\$11,750
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$73	\$450	\$450
EMPLOYEE SWELLNESS	\$3,573	\$4,000	\$4,000
JULY 4TH CELEBRATION	\$9,377	\$15,000	\$13,000
EMPLOYEE PICNIC	\$2,287	\$2,500	\$2,500
EMPLOYEE BANQUET	\$6,700	\$6,258	\$6,000
EMPLOYEE XMAS GIFT	\$7,788	\$3,800	\$3,800
TOTAL MAINT & OPER	\$29,798	\$32,008	\$29,750
TOTAL SPECIAL EVENTS	\$29,798	\$32,008	\$29,750
TENNIS			
UTILITIES	\$6,039	\$5,500	\$8,500
COURT & LIGHT REPAIRS	\$0	\$2,500	\$1,500
MATERIALS & SUPPLIES	\$419	\$1,500	\$1,000
TOTAL MAINT & OPER	\$6,458	\$9,500	\$11,000
TOTAL TENNIS	\$6,458	\$9,500	\$11,000

GENERAL FUND YOUTH BASKETBALL	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SEASONAL EMPLOYEES	\$11,875	\$12,000	\$13,000
WORKERS COMPENSATION	\$515	\$494	\$576
SOCIAL SECURITY	\$909	\$918	\$995
TOTAL PERSONNEL	\$13,299	\$13,412	\$14,571
MATERIALS & SUPPLIES	\$2,568	\$10,934	\$7,000
TOTAL MAINT & OPER	\$2,568	\$10,934	\$7,000
TOTAL YOUTH BASKETBALL	\$15,867	\$24,346	\$21,571
YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$3,380	\$2,475	\$4,000
WORKERS COMPENSATION	\$106	\$102	\$177
SOCIAL SECURITY	\$245	\$189	\$306
TOTAL PERSONNEL	\$3,731	\$2,766	\$4,483
MATERIALS & SUPPLIES	\$1,965	\$1,687	\$1,600
TOTAL MAINT & OPER	\$1,965	\$1,687	\$1,600
TOTAL YOUTH VOLLEYBALL	\$5,696	\$4,453	\$6,083
BASEBALL			
SEASONAL EMPLOYEES	\$2,490	\$3,100	\$3,100
WORKERS COMPENSATION	\$133	\$128	\$137
SOCIAL SECURITY	\$191	\$237	\$237
TOTAL PERSONNEL	\$2,814	\$3,465	\$3,474
EQUIPMENT REPAIRS & MAINT	\$0	\$50	\$3,150
UTILITIES	\$7,738	\$7,900	\$7,900
FACILITY REPAIRS	\$0	\$500	\$500
STERLING BASEBALL ORGAN	\$6,000	\$6,000	\$3,000
TOTAL MAINT & OPER	\$13,738	\$14,450	\$14,550
TOTAL BASEBALL	\$16,552	\$17,915	\$18,024

GENERAL FUND LIBRARY	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
SALARIES	\$214,509	\$217,414	\$213,668
Supt./Library			
(3) Library Assistants - 40 hrs.			
(6) Library Assistants - 20 hrs.			
OVERTIME	\$0	\$300	\$300
DISABILITY INSURANCE	\$1,266	\$1,436	\$3,016
WORKERS COMPENSATION	\$972	\$873	\$930
RETIREMENT PROGRAM	\$9,695	\$10,975	\$11,474
SOCIAL SECURITY	\$15,683	\$16,632	\$16,369
MEDICAL INSURANCE	\$33,700	\$37,665	\$45,504
TOTAL PERSONNEL	\$275,825	\$285,295	\$291,261
OFFICE SUPPLIES	\$1,587	\$1,600	\$1,800
ADVERTISING	\$199	\$400	\$300
TELEPHONE	\$5,570	\$5,498	\$5,700
PRINTING	\$307	\$500	\$420
POSTAGE	\$3,056	\$3,500	\$4,750
CONFERENCES & TRAINING	\$245	\$250	\$700
TRAVEL, MEALS & LODGING	\$78	\$500	\$700
MEMBERSHIP & DUES	\$90	\$100	\$100
SUBSCRIPTION/PUBLICATION	\$17,023	\$18,000	\$18,000
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$800
COMPUTER UPGRADE & MAINT	\$57,439	\$20,000	\$20,000
UTILITIES	\$27,856	\$19,000	\$25,300
FACILITY REPAIRS	\$3,829	\$5,000	\$5,000
MATERIALS & SUPPLIES	\$17,579	\$14,000	\$14,500
SMALL EQUIP/FURNITURE	\$2,409	\$12,800	\$8,165
JANITOR SERVICE	\$16,275	\$16,175	\$17,760
BOOK REPAIRS	\$0	\$500	\$250
BOOKS	\$51,709	\$50,000	\$58,000
LITERACY PROGRAM	\$340	\$500	\$1,000
SPECIAL PROGRAMS	\$850	\$1,350	\$1,200
TOTAL MAINT & OPER	\$206,441	\$169,673	\$184,445
TRANSFER TO CAPITAL EQUIP	\$22,500	\$2,250	\$2,250
TOTAL CAPITAL OUTLAY	\$22,500	\$2,250	\$2,250
TOTAL LIBRARY	\$504,766	\$457,218	\$477,956
Small equipment/furniture:			
Computers (4 comp & monitors)			\$3,916
Linear imagers (2)			\$575
Sensitizing/desensitizing unit			\$3,674
			<u>\$8,165</u>
Equipment:			
Replacement costs			\$2,250

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$21,619	\$6,060	\$6,000
MISCELLANEOUS	\$4	\$0	\$0
RENT - SUPER 8	\$30,717	\$29,528	\$28,560
LEASE - TCI	\$6,322	\$6,536	\$6,530
LEASE - KENTEC	\$90	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$3,500	\$3,500	\$3,500
LEASE - SCOREBOARD ADV	\$0	\$1,500	\$0
RENT - KSTC	\$2,130	\$2,202	\$2,200
RENT - CELLULAR ONE	\$3,575	\$3,768	\$3,770
GOCO GRANT	\$200,000	\$0	\$0
DOLA GRANT - COMMUNICATIONS	\$0	\$230,000	\$0
DOLA GRANT - LIBRARY	\$0	\$600,000	\$0
GATES GRANT - LIBRARY	\$0	\$100,000	\$0
DONATION - TENNIS COURT	\$0	\$125,000	\$0
DONATION - COMMUNICATION BLDG	\$6,450	\$140,000	\$0
TOTAL REVENUE	\$274,734	\$1,248,511	\$50,977
LIBRARY ADDITION	\$0	\$800,000	\$0
ELM STREET PARK	\$59,949	\$0	\$0
TENNIS COURT IMPR	\$0	\$125,000	\$0
BUILDING IMPR-COMMUNICATION BLD	\$0	\$648,000	\$0
AUDIT	\$510	\$510	\$510
TRANSFER TO SERV CENTER	\$50,000	\$50,000	\$44,000
TOTAL EXPENDITURES	\$110,459	\$1,623,510	\$44,510
BEGINNING BALANCE	\$911,278	\$1,075,553	\$700,554
TOTAL FUND EQUITY	\$1,075,553	\$700,554	\$707,021

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$6,977	\$2,418	\$2,400
TRANSFER OF RESERVES	\$516,270	\$575,329	\$554,475
TOTAL REVENUES	\$523,247	\$577,747	\$556,875
AUDIT	\$865	\$865	\$865
POLICE EQUIPMENT	\$153,465	\$121,081	\$97,190
DISPATCH EQUIPMENT	\$0	\$0	\$9,000
FIRE EQUIPMENT	\$44,200	\$90,550	\$75,000
PUBLIC WORKS EQUIPMENT	\$165,100	\$16,000	\$107,500
PARKS, LIBRARY & RECREATION	\$37,248	\$85,900	\$70,901
NON DEPARTMENTAL	\$30,079	\$116,000	\$12,500
LEASE INTEREST	\$13,406	\$0	\$0
TOTAL EXPENDITURES	\$444,363	\$430,396	\$372,956
BEGINNING BALANCE	\$342,690	\$421,574	\$568,925
TOTAL FUND EQUITY	\$421,574	\$568,925	\$752,844

	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
Replacement Costs:			
Manager			\$1,933
Non-Departmental			\$27,846
Police			\$45,000
Replacement costs (vehicles)			\$30,000
Replacement costs (heart monitor)			\$7,500
Replacement costs (exercise equip)			\$3,000
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
			\$214,179
Equipment Requests:			
Non-Departmental:			
E-Mail Server/3 year update			\$12,500
Police:			
Patrol cars (2 marked \$31,795/1 unmarked \$23,600)			\$87,190
In car video systems (2)			\$10,000
			\$97,190
Dispatch:			
Printer			\$9,000
Fire:			
Aerial payment			\$48,000
Extrication Equipment			\$10,000
Intercom system (start replacement plan)			\$6,000
2 SCBA			\$11,000
			\$75,000
PW:			
Sander (2 @ \$9,000)			\$18,000
Controller			\$18,500
Patch box			\$31,000
Variable message board			\$10,000
Pool van			\$25,000
Celometer for AWOS			\$5,000
			\$107,500
PLR:			
JD Diesel mower			\$19,000
Chipper (with trade)			\$23,930
1 ton dump truck			\$27,971
			\$70,901

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$16,498	\$3,406	\$3,500
EMPLOYEE PREMIUM	\$205,179	\$214,486	\$155,172
WELLNESS	\$679	\$0	\$0
CITY PREMIUM	\$935,464	\$1,029,214	\$1,402,488
TOTAL REVENUE	\$1,157,820	\$1,247,106	\$1,561,160
WELLNESS	\$679	\$0	\$0
PREMIUM FEES	\$1,145,213	\$1,243,700	\$1,557,660
FLEX EXPENSE	\$2,805	\$3,528	\$3,600
PRE-EMPLOYMENT SCREENING	\$0	\$0	\$7,100
AUDIT	\$600	\$600	\$600
TRANSFER TO GENERAL FUND	\$0	\$3,400	\$3,500
TOTAL EXPENDITURES	\$1,149,297	\$1,251,228	\$1,572,460
BEGINNING BALANCE	\$675,550	\$684,073	\$679,951
TOTAL FUND EQUITY	\$684,073	\$679,951	\$668,651

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$21,390	\$4,608	\$4,500
MISCELLANEOUS	\$18,483	\$3,280	\$0
COMPENSATION FOR LOSS	\$34,129	\$18,000	\$5,000
TRANSFER OF RESERVES	\$185,000	\$174,999	\$171,665
TRANSFER FOR WORK COMP	\$214,784	\$202,594	\$214,631
TOTAL REVENUE	\$473,786	\$403,481	\$395,796
CLAIMS PAID	\$22,623	\$60,000	\$60,000
EXPENSE FOR WORK COMP	\$206,589	\$197,818	\$214,632
PREMIUM FEES	\$188,901	\$179,370	\$171,655
EXPENSE FOR UNEMPLOYMENT	\$2,984	\$2,000	\$10,000
MATERIALS & SUPPLIES	\$500	\$600	\$1,200
AUDIT	\$560	\$560	\$560
TRANSFER TO GENERAL FUND	\$0	\$4,600	\$4,500
TOTAL EXPENDITURES	\$422,157	\$444,948	\$462,547
BEGINNING BALANCE	\$822,433	\$874,062	\$832,595
TOTAL FUND EQUITY	\$874,062	\$832,595	\$765,844

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
STATE CONTRIBUTION	\$137,439	\$127,662	\$130,000
INVESTMENT EARNINGS	\$6,518	\$1,626	\$1,600
TOTAL REVENUE	\$143,957	\$129,288	\$131,600
LIBRARY ADDITION	\$0	\$150,000	\$0
TENNIS COURT IMPROVEMENTS	\$23,885	\$125,000	\$25,000
BASKETBALL COURTS	\$0	\$2,481	\$0
PLAYGROUND	\$0	\$43,234	\$0
REC CENTER IMPROVEMENTS	\$10,475	\$0	\$0
IMPROVEMENTS - ELM ST PARK	\$18,486	\$0	\$0
SWINGS - MONAHAN PARK	\$2,286	\$0	\$0
NEW ROOF SECURITY PAVILION	\$0	\$8,511	\$0
ROOF RESTROOMS & STORAGE SHED	\$0	\$6,390	\$0
SECURITY CAMERAS (5 @ \$2,000)	\$0	\$9,825	\$0
SCOREBOARDS PIONEER PARK	\$0	\$20,564	\$0
MUSEUM IMPROVEMENTS	\$13,040	\$0	\$0
SOFTBALL FENCE REPAIRS	\$0	\$0	\$25,000
TRAFFIC BRIDGE	\$0	\$0	\$60,000
SOFTBALL BACKSTOPS	\$0	\$0	\$75,000
TOTAL EXPENDITURES	\$68,172	\$366,005	\$185,000
BEGINNING BALANCE	\$222,509	\$298,294	\$61,577
TOTAL FUND EQUITY	\$298,294	\$61,577	\$8,177

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
PERPETUAL CARE SALES	\$2,475	\$5,000	\$2,500
PERPETUAL CARE - NICHES	\$8,350	\$9,600	\$8,350
INVESTMENT EARNINGS	\$3,403	\$654	\$700
TOTAL REVENUE	\$14,228	\$15,254	\$11,550
COLUMBARIUM	\$25,042	\$0	\$0
AUDIT	\$305	\$305	\$305
NICHES ENGRAVING/SUPPLIES	\$2,850	\$600	\$2,500
TRANSFER TO GEN FUND	\$3,400	\$650	\$700
TOTAL EXPENDITURES	\$31,597	\$1,555	\$3,505
BEGINNING BALANCE	\$142,018	\$124,649	\$138,348
TOTAL FUND EQUITY	\$124,649	\$138,348	\$146,393

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$783	\$164	\$150
TOTAL REVENUE	<u>\$783</u>	<u>\$164</u>	<u>\$150</u>
BOOKS	\$196	\$800	\$800
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$246</u>	<u>\$850</u>	<u>\$850</u>
BEGINNING BALANCE	<u>\$31,217</u>	<u>\$31,754</u>	<u>\$31,068</u>
TOTAL FUND EQUITY	\$31,754	\$31,068	\$30,368

SPECIAL REVENUE FUND OLD LIBRARY BUILDING FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$1,494	\$22	\$20
TOTAL REVENUE	<u>\$1,494</u>	<u>\$22</u>	<u>\$20</u>
DESIGN LIBRARY	\$84,601	\$0	\$0
AUDIT	\$50	\$0	\$50
TOTAL EXPENDITURES	<u>\$84,651</u>	<u>\$0</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$89,593</u>	<u>\$6,436</u>	<u>\$6,458</u>
TOTAL FUND EQUITY	\$6,436	\$6,458	\$6,428

SPECIAL REVENUE FUND ELNA ANDERSON FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$5,082	\$1,065	\$1,000
TOTAL REVENUE	<u>\$5,082</u>	<u>\$1,065</u>	<u>\$1,000</u>
BOOKS	\$1,022	\$0	\$0
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$1,072</u>	<u>\$50</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$196,323</u>	<u>\$200,333</u>	<u>\$201,348</u>
TOTAL FUND EQUITY	\$200,333	\$201,348	\$202,298

SPECIAL REVENUE FUND ETHEL LINDSTROM FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$5,908	\$1,239	\$1,250
BEQUEST	\$0	\$1,468	\$0
TOTAL REVENUE	<u>\$5,908</u>	<u>\$2,707</u>	<u>\$1,250</u>
AUDIT	\$50	\$50	\$50
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$226,868</u>	<u>\$232,726</u>	<u>\$235,383</u>
TOTAL FUND EQUITY	\$232,726	\$235,383	\$236,583

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2008	PROJECTED 2009	ADOPTED 2010
INVESTMENT EARNINGS	\$18,069	\$3,949	\$4,000
CONTRIBUTIONS	\$89,858	\$503,000	\$0
TOTAL REVENUE	\$107,927	\$506,949	\$4,000
AUDIT	\$0	\$50	\$50
TOTAL EXPENDITURES	\$0	\$50	\$50
BEGINNING BALANCE	\$632,034	\$739,961	\$1,246,860
TOTAL FUND EQUITY	\$739,961	\$1,246,860	\$1,250,810

**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)
2010	\$60,252,850 *	15.217	\$916,868	(\$77,512)

**ANALYSIS OF
ADOPTED TAX
LEVY
2010**

NET ASSESSED VALUATION:

\$60,252,850

**GENERAL OPERATING
FUND**

**IN MILLS
14.027**

**REVENUE
\$845,167**

**REFUNDS/ABATEMENTS
TOTAL**

**1.19
14.041**

**\$71,701
\$916,868**

*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>
2010	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$30,000	GENERAL FUND
2010	STREET IMPROVEMENT PROGRAM Continue program	\$650,000	GENERAL FUND
2010	STREET SURFACE TREATMENT Continue program	\$150,000	GENERAL FUND
2010	PEDESTRIAN SIDEWALK IMPROVEMENTS S 3rd Avenue (THIS IS NOT INCLUDED IN THE BUDGET)	\$26,500 \$106,000	GENERAL FUND FEDERAL FUNDS
2010	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main (THIS IS NOT INCLUDED IN THE BUDGET)	\$44,000 \$176,000	GENERAL FUND FEDERAL FUNDS
2010	PEDESTRIAN SIDEWALK IMPROVEMENTS N 7th Avenue (THIS IS NOT INCLUDED IN THE BUDGET)	\$9,250 \$211,000 \$37,000	GENERAL FUND FEDERAL FUNDS ENHANCEMEN T FUNDS
2011	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$30,000	GENERAL FUND
2011	STREET IMPROVEMENT PROGRAM Continue program	\$750,000	GENERAL FUND
2011	STREET SURFACE TREATMENT Continue program	\$150,000	GENERAL FUND
2012	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$30,000	GENERAL FUND
2012	STREET IMPROVEMENT PROGRAM Continue program	\$850,000	GENERAL FUND
2012	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2013	CURB, GUTTER, SIDEWALK	\$45,000	GENERAL

	REPLACEMENT PROGRAM Improve pedestrian sidewalks		FUND
2013	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2013	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>
2014	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$45,000	GENERAL FUND
2014	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2014	STREET SURFACE TREATMENT Continue program	\$300,000	GENERAL FUND

AIRPORT DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2010	AIRPORT RECONSTRUCTION	\$10,000	GENERAL FUND
	Segmented circle / apron lighting (THIS IS NOT INCLUDED IN THE BUDGET)	\$40,000	STATE SHARE
2010	AIRPORT RECONSTRUCTION	\$122,368	GENERAL FUND
	Reconstruct Runway 15/33 Phase I	\$122,368	STATE SHARE
	(THIS IS NOT INCLUDED IN THE BUDGET)	\$4,650,000	FEDERAL SHARE
2011	AIRPORT RECONSTRUCTION	\$82,895	GENERAL FUND
	Extend R/Way and T/Way to south	\$82,894	STATE SHARE
	Reconstruct Runway 15/33 Phase II	\$3,150,000	FEDERAL SHARE
2012	AIRPORT RECONSTRUCTION	\$62,500	GENERAL FUND
	Apron expansion for relocated hangers	\$250,000	STATE SHARE
2014	AIRPORT RECONSTRUCTION	\$7,895	GENERAL FUND
	Pavement Preservation Taxiway/Apron	\$7,895	STATE SHARE
		\$300,000	FEDERAL SHARE
2015	AIRPORT RECONSTRUCTION	\$3,947	GENERAL FUND
	Construct Hangers	\$3,947	STATE SHARE
		\$150,000	FEDERAL SHARE

PUBLIC WORKS DEPARTMENT
WATER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2010	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2010	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2010	WELL #7 Redrill well	\$82,000	CAPITAL RECOVERY
2010	WATER TREATMENT PLANT Construction (THIS IS NOT INCLUDED IN THE BUDGET)	\$10,750,000	BOND/LOAN
2010	WATER TREATMENT PLANT 1.3 MGD Expansion (THIS IS NOT INCLUDED IN THE BUDGET)	\$222,535	BOND/LOAN
2010	RIVER CROSSING 24" steel valves (THIS IS NOT INCLUDED IN THE BUDGET)	\$102,000	CAPITAL RECOVERY
2011	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2011	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$122,107	CAPITAL RECOVERY
2011	WATER TREATMENT PLANT Construction	\$17,500,000	BOND/LOAN
2011	WATER TREATMENT PLANT 1.3 MGD Expansion	\$231,436	BOND/LOAN
2011	WELL #1 Well house	\$65,000	CAPITAL RECOVERY
2012	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2012	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$122,107	CAPITAL RECOVERY
2012	WATER TREATMENT PLANT 1.3 MGD Expansion	\$240,694	BOND/LOAN
2012	WATER TANK Interstate interchange area	\$1,000,000	BOND/LOAN
2013	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES

2013	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$122,107	CAPITAL RECOVERY
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PUBLIC WORKS DEPARTMENT

WATER DIVISION (CONTINUED)

2013	WATER TREATMENT PLANT 1.3 MGD Expansion	\$250,322	BOND/LOAN
2013	WATER PURCHASE Raw water purchase	\$50,000	CAPITAL RECOVERY
2013	WATER MAIN UPGRADE Water main upgrades (RO affects)	\$85,000	CAPITAL RECOVERY
2014	WATER TREATMENT PLANT 1.3 MGD Expansion	\$260,322	BOND/LOAN
2014	WATER PURCHASE Raw water purchase	\$50,000	CAPITAL RECOVERY
2014	WELL #3 Scalva well	\$125,000	CAPITAL RECOVERY

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2010	SEWER LINE REHABILITATION	\$100,000	USER FEES
2010	MANHOLE REHABILITATION	\$16,500	USER FEES
2010	CLARIFIERS	\$2.5 MILLION	CAPITAL RECOVERY
2011	SEWER LINE REHABILITATION	\$100,000	USER FEES
2011	MANHOLE REHABILITATION	\$16,500	USER FEES
2012	SEWER LINE REHABILITATION	\$100,000	USER FEES
2012	MANHOLE REHABILITATION	\$16,500	USER FEES
2013	SEWER LINE REHABILITATION	\$100,000	USER FEES
2013	MANHOLE REHABILITATION	\$16,500	USER FEES
2014	SEWER LINE REHABILITATION	\$100,000	USER FEES
2014	MANHOLE REHABILITATION	\$16,500	USER FEES

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
2009	\$ 274,400
2010	\$ 277,680
2011	\$ 275,480
2012	\$ 278,040
2013	\$ 280,120
2014-2018	<u>\$1,306,818</u>
Total minimum lease payments	\$2,692,538
Less amount representing interest	<u>- 609,547</u>
Present value of future Net minimum lease payments	<u>\$2,082,991</u>