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# STERLING

A Colorado Treasure

**ADOPTED  
2011 BUDGET**

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**ADOPTED  
2011 BUDGET**

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Budget Message

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November 10, 2010

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

**CITY MANAGER'S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2011**

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 closing the public hearing but before adoption. Upon closing said hearing and considerations, 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 revenue received was 99.1 percent of 2008 and 96.1 percent of 2007 revenue. The projected 2010 revenue of \$15,237,689 is showed by the receipt of \$4,826,651 in non-reoccurring grants. Making the adjustment, the projected is \$10,411,038 or 97.3 percent of 2009actual and 93.5 percent of 2007 actual. The economy in Sterling is contracting.

CITY OF STERLING, CENTENNIAL SQUARE, 421 NORTH 4<sup>TH</sup> STREET, P. O. BOX 4000, STERLING, COLORADO 80751-0400

CITY HALL  
(970) 522-9700  
FAX (970)521-0632

SERVICE CENTER  
(970) 522-2619  
FAX (970)521-7141

FIRE  
(970)522-3823

POLICE  
(970) 522-3512  
FAX (970)522-3511

RECREATION CENTER  
(970)522-7882

LIBRARY  
(970) 522-2023  
FAX (970)522-2657

MUSEUM  
(970) 522-3895  
FAX (970)521-7135

The budgeted taxes for 2011 decreased by 0.40 percent from projected 2010. The tax revenue shows a \$6,000 decrease in real and personal property tax because of a decreased valuation.

The sales tax projection for 2010 was reduced by 5.0 percent. This reduced projection is the first eight months of 2010 added to last four months of 2009. The City realized several months substantial shortfalls in the first quarter of the year. However, in the second quarter, the City realized receipts nearly equal to 2009.

The City is realizing a slow gradual upswing in the sales tax during 2010. The beginning reporting period showed a seven percent decrease but that decrease is narrowing as the year progresses. It is projected that the sales tax may equal 2009 actual but fall short of the budget.

Without the change in the tax code eliminating the vendor fee, the sales tax revenues would be reduced by 2.33 percent.

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:

	<b>Revenues</b>	<b>Taxes</b>
<b>2006 Actual</b>	107.03	101.47
<b>2007 Actual</b>	104.39	104.79
<b>2008 Actual</b>	97.9	102.3
<b>2009 Actual</b>	99.1	97.7
<b>2010 Projected</b>	97.3	99.5
<b>2011 Budgeted</b>	98.2	99.6

*Footnote – revenue adjusted for non-reoccurring grants.*

The revenues projected for 2010 are 1.8 percent less than 2009 actual after making adjustments for grants and the budgeted revenue for 2011 is 2.6 percent less than adjusted projection for 2010. A larger percentage of the decrease is the shrinking sales tax.

Comparison of Franchise Taxes and ratio to year prior.

<b>FRANCHISE TAXES</b>		
2006 Actual	\$677,699	110.46
2007 Actual	\$642,750	94.84
2008 Actual	\$719,988	112.0
2009 Actual	\$636,907	88.5
2010 Projected	\$722,596	113.4
2011 Budgeted	\$711,000	98.2

The Franchise taxes for 2011 is budgeted at \$711,000. This is a 1.8 percent decrease from projected 2010. The heating fuel costs have moderated and heating costs are projected to decrease. Due to the ability of energy providers to adjust commodity prices

quarterly and the communications providers experiencing a downward trend in the number of lines and service taps, this revenue is becoming more difficult to project. As illustrated in the above table, the revenue is not following a definable trend.

Development in the municipal limits is remaining stagnant. The City lost three businesses during 2010 but the health care system realized a major expansion with the addition of a cancer treatment center.

The majority of the vacancies caused by the relocation due to the remodel of the shopping center in 2008 remain vacant. Large retail spaces in the City remain vacant.

The housing market, however, remains active although prices continue to be soft.

The License and Permit revenue for 2011 is budgeted to be \$138,250. This is a 4.5 percent decrease from budgeted 2010. The projected 2010 is 104 percent of the 2010 budgeted. The City is continuing to issue building permits for small residential remodels, which we expect to continue. In 2010, the number of reroofing permits issued decreased.

The revenue for Charges and Services is budgeted for 2011 at \$266,825, which is a 7 percent increase compared to budgeted 2010. This revenue impacted most by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2011 at \$907,693. This revenue is more in line with the historic. 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 \$191,300. The one percent increase compared to 2010 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 \$270,800. The 50 percent decrease is the loss of the revenue from outside grants in 2010 and no known grants at this time for 2011. 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 \$300 to assist in the operations of the cemetery. In 2011, the City will transfer the investment earnings from the Service Funds to the General Fund.

The Transferred Funds are shown below:

	2007	2008	Actual 2009	Projected 2010	Budgeted 2011
<b>Water Fund</b>	\$189,131	\$199,538	\$234,629	\$222,835	\$225,385
<b>Sewer Fund</b>	\$244,265	\$234,837	\$248,761	\$241,783	\$221,449
<b>Perpetual Care</b>	\$5,000	\$3,400	\$528	\$285	\$300
<b>Sanitation Fund</b>	\$62,113	\$69,726	\$65,609	\$61,247	\$60,130
<b>Health and Welfare</b>	\$0	\$0	\$2,708	\$1,350	\$1,400
<b>Service Center</b>	\$0	\$0	\$1,425	\$700	\$700
<b>Insurance</b>	\$0	\$0	\$3,658	\$1,835	\$1,800
<b>TOTAL</b>	\$500,509	\$507,501	\$557,318	\$530,035	\$511,164

## **EXPENDITURES**

The total General Fund expenditures budgeted are as follows:

	2006	2007	2008	Actual 2009	Projected 2010	Budgeted 2011
<b>Expenditures</b>	\$10,607,226	\$10,686,270	\$11,005,613	\$10,641,470	\$15,745,819	\$10,896,111
<b>Revenues</b>	\$10,639,823	\$11,106,419	\$10,874,931	\$10,668,236	\$15,237,686	\$10,224,652

As the above table shows, the actual expenditures for 2008 but actual 2009 revenues exceed expenditures by \$27,000. Projected 2010 has expenditures exceeding revenues by \$508,000 mostly because of local match for grants. In 2011, budgeted expenditures exceed revenues by \$671,000.

In 2008, the expenditures exceeded revenues by \$130,682 or 1.2 percent of revenues. In 2009, revenues exceeded expenditures by \$26,766 or 0.25 percent of revenue. Projected 2010, expenditures exceed revenues by \$508,133 or 3.3 percent. Budgeted 2011, expenditures exceed revenues by \$671,459 or 6.6 percent.

However, historically, the City expended 95.6 percent of the 2008 budget, in 2009, the City expended 86.8 percent of budget and in projected 2010, it is expected to expend 94.9 percent of budget. On the revenue, in 2008, the City collected 98.5 percent of revenues, in 2009, the City collected 95.1 percent, in 2010, the City is projected to collect 98.3 percent of revenue.

Applying the average of these rates to the respective numbers, the expenditures become \$10,068,006 and revenues would be \$9,948,586. This is \$119,419 short of 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, which began in the spring of 2010 with projected completion in December 2010.

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. These funds are being used for the Library remodel.

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

Library Improvement Fund – A fund created to account for funds donated for the construction of a Library. These funds are being used for the construction of the Library addition and remodel.

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 was contributed to the fund. For equipment purchased in 2010, the purchase price of the equipment is contributed. All funds not expended are carried forward as fund balance. In 2011, only the purchase price of the equipment purchased will be transferred.

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 2010. 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.

The budget does include a salary adjustment for all non-seasonal employees of one percent of entry level effective February 1, 2011, the addition of one part-time position at the Library and converting one part-time to full-time at the Museum.

Finance staff is planning, after a workload review, a reassignment of duties, to eliminate a clerk position (payroll) to be replaced with a 24 hour per week regular part-time position.

With the circumstance in the Street Division, the budget reflects the elimination of one full-time position to be replaced with two part-time seasonals for the construction season of April to October.

Staff is being requested to evaluate hours of operation, particularly at the Recreation Center, Library and Museum.

### **OPERATIONS AND MAINTENANCE**

The budgeted expenditures in these sections were held to 2010 levels with adjustments where justified. The budget does include appropriate insurance premiums with general fund property and casualty aggregated in City Hall Non-Departmental and respective Enterprise Funds. The budget does include contributions to the Capital Replacement Fund for purchases only but not the pro-rata share of cost for earlier purchases. This will impact the fund equity under GASB34.

### **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.

Projects known at this time that may not be completed and finalized in 2010 are the Library, enhancement of South Third Avenue, enhancement of West Main, the aeration ponds and the Cultural Center at the Museum. The completion of these projects will require reappropriation early next year. The City Manager has also implemented a practice to limit purchase orders after November 15 to minimize the open purchase orders at year-end.

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.

### **WATER-SANITATION-SEWER FUNDS**

#### **Water Fund**

This is an enterprise fund for the operation of a potable water system within the City and a limited area immediately surrounding the City.

With the enforcement action by the Colorado Department of Health and Environment, this budget is extremely difficult to prepare accurately. The enforcement action requires the City to construct a Water Treatment Plant.

In preparing the 2010 Budget, it was projected that the loan proceeds from the bond sale would be received in 2010. Because of a delay in permitting by others, this will not occur. The City has enacted a reimbursement resolution allowing the City to repay the fund dollars already expended on the Treatment Plant study and design. With the proceeds not being available, the repayment will not occur and the fund balance will suffer.

The revenue for 2011 is \$20,671,360 with \$17,500,000 from bond proceeds. The expenditures are budgeted at \$19,648,246 with \$17,919,107 in Capital outlay.

At present, the projected revenue is sufficient to operate the present system with a contribution to the fund balance.

**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 \$454,869.

The operating expenditures were again held at or near the 2010 levels. The system completed the replacement of the rollout containers within the City. During 2010, the upgrade of dumpsters was from the fund balance. However, 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 \$1,717,010. The budgeted expenditures are \$2,042,434 including \$568,127 Capital recovery budgeted as an expenditure. As budgeted, the fund balance will decrease \$325,424 but with the Capital recovery adjustment as a non-expenditure, the fund balance will increase \$242,703.

**SUMMARY**

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

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

Sincerely,

  
Joseph D. Kiolbasa  
City Manager

cb

**ADOPTED  
2011 BUDGET**

FUND SUMMARY	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
<b><u>GENERAL FUND</u></b>			
BEGINNING FUND BALANCE	\$2,223,702	\$2,250,468	\$1,742,335
ADD: REVENUE	\$10,668,236	\$15,237,686	\$10,224,652
<b>TOTAL AVAILABLE</b>	<b>\$12,891,938</b>	<b>\$17,488,154</b>	<b>\$11,966,987</b>
LESS: EXPENDITURES	\$10,641,470	\$15,745,819	\$10,896,111
<b>ENDING FUND BALANCE</b>	<b>\$2,250,468</b>	<b>\$1,742,335</b>	<b>\$1,070,876</b>
<b><u>WATER FUND</u></b>			
BEGINNING FUND BALANCE	-\$12,469	\$43,344	\$583,855
ADD: REVENUE	\$2,247,905	\$3,365,846	\$20,671,360
<b>TOTAL AVAILABLE</b>	<b>\$2,235,436</b>	<b>\$3,409,190</b>	<b>\$21,255,215</b>
LESS: EXPENDITURES	\$2,192,092	\$2,825,335	\$19,648,746
<b>ENDING FUND BALANCE</b>	<b>\$43,344</b>	<b>\$583,855</b>	<b>\$1,606,469</b>
<b><u>SANITATION FUND</u></b>			
BEGINNING FUND BALANCE	\$919,075	\$798,915	\$691,714
ADD: REVENUE	\$468,210	\$454,869	\$452,500
<b>TOTAL AVAILABLE</b>	<b>\$1,387,285</b>	<b>\$1,253,784</b>	<b>\$1,144,214</b>
LESS: EXPENDITURES	\$588,370	\$562,070	\$461,841
<b>ENDING FUND BALANCE</b>	<b>\$798,915</b>	<b>\$691,714</b>	<b>\$682,373</b>
<b><u>SEWER FUND</u></b>			
BEGINNING FUND BALANCE	\$4,856,298	\$4,830,484	\$3,028,497
ADD: REVENUE	\$1,669,520	\$1,617,200	\$1,717,010
<b>TOTAL AVAILABLE</b>	<b>\$6,525,818</b>	<b>\$6,447,684</b>	<b>\$4,745,507</b>
LESS: EXPENDITURES-Sewer Div	\$767,347	\$1,022,343	\$821,570
LESS: EXPENDITURES-Wastewater	\$927,987	\$2,396,844	\$1,220,864
<b>ENDING FUND BALANCE</b>	<b>\$4,830,484</b>	<b>\$3,028,497</b>	<b>\$2,703,073</b>
<b><u>OLD LIBRARY BUILDING FUND</u></b>			
BEGINNING FUND BALANCE	\$6,436	\$0	\$0
ADD: REVENUE	\$15	\$0	\$0
<b>TOTAL AVAILABLE</b>	<b>\$6,451</b>	<b>\$0</b>	<b>\$0</b>
LESS: EXPENDITURES	\$6,451	\$0	\$0
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>PERPETUAL CARE FUND</u></b>			
BEGINNING FUND BALANCE	\$124,649	\$135,124	\$144,805
ADD: REVENUE	\$12,508	\$10,785	\$11,800
<b>TOTAL AVAILABLE</b>	<b>\$137,157</b>	<b>\$145,909</b>	<b>\$156,605</b>
LESS: EXPENDITURES	\$2,033	\$1,104	\$2,605
<b>ENDING FUND BALANCE</b>	<b>\$135,124</b>	<b>\$144,805</b>	<b>\$154,000</b>
<b><u>ELNA ANDERSON FUND</u></b>			
BEGINNING FUND BALANCE	\$200,333	\$201,369	\$0
ADD: REVENUE	\$1,086	\$365	\$0
<b>TOTAL AVAILABLE</b>	<b>\$201,419</b>	<b>\$201,734</b>	<b>\$0</b>
LESS: EXPENDITURES	\$50	\$201,734	\$0
<b>ENDING FUND BALANCE</b>	<b>\$201,369</b>	<b>\$0</b>	<b>\$0</b>

**ADOPTED  
2011 BUDGET**

FUND SUMMARY	ACTUAL 2009	PROJECTED 2010	PROPOSED 2011
<b><u>ETHEL LINDSTROM</u></b>			
BEGINNING FUND BALANCE	\$232,726	\$235,132	\$0
ADD: REVENUE	\$2,456	\$427	\$0
<b>TOTAL AVAILABLE</b>	<b>\$235,182</b>	<b>\$235,559</b>	<b>\$0</b>
LESS: EXPENDITURES	\$50	\$235,559	\$0
<b>ENDING FUND BALANCE</b>	<b>\$235,132</b>	<b>\$0</b>	<b>\$0</b>
<b><u>LIBRARY IMPROVEMENT FUND</u></b>			
BEGINNING FUND BALANCE	\$739,961	\$1,315,247	\$254,662
ADD: REVENUE	\$575,336	\$266,284	\$0
<b>TOTAL AVAILABLE</b>	<b>\$1,315,297</b>	<b>\$1,581,531</b>	<b>\$254,662</b>
LESS: EXPENDITURES	\$50	\$1,326,869	\$0
<b>ENDING FUND BALANCE</b>	<b>\$1,315,247</b>	<b>\$254,662</b>	<b>\$254,662</b>
<b><u>CONSERVATION TRUST FUND</u></b>			
BEGINNING FUND BALANCE	\$298,294	\$216,885	\$152,761
ADD: REVENUE	\$128,722	\$113,759	\$115,500
<b>TOTAL AVAILABLE</b>	<b>\$427,016</b>	<b>\$330,644</b>	<b>\$268,261</b>
LESS: EXPENDITURES	\$210,131	\$177,883	\$198,796
<b>ENDING FUND BALANCE</b>	<b>\$216,885</b>	<b>\$152,761</b>	<b>\$69,465</b>
<b><u>KARL FALCH FUND</u></b>			
BEGINNING FUND BALANCE	\$31,754	\$31,835	\$31,050
ADD: REVENUE	\$131	\$65	\$70
<b>TOTAL AVAILABLE</b>	<b>\$31,885</b>	<b>\$31,900</b>	<b>\$31,120</b>
LESS: EXPENDITURES	\$50	\$850	\$850
<b>ENDING FUND BALANCE</b>	<b>\$31,835</b>	<b>\$31,050</b>	<b>\$30,270</b>
<b><u>EMPLOYEE SELF-INSURANCE FUND</u></b>			
BEGINNING FUND BALANCE	\$684,073	\$679,330	\$665,559
ADD: REVENUE	\$1,247,009	\$1,284,791	\$1,392,416
<b>TOTAL AVAILABLE</b>	<b>\$1,931,082</b>	<b>\$1,964,121</b>	<b>\$2,057,975</b>
LESS: EXPENDITURES	\$1,251,752	\$1,298,562	\$1,396,616
<b>ENDING FUND BALANCE</b>	<b>\$679,330</b>	<b>\$665,559</b>	<b>\$661,359</b>
<b><u>SERVICE CENTER FUND</u></b>			
BEGINNING FUND BALANCE	\$254,377	\$297,751	\$279,579
ADD: REVENUE	\$663,999	\$616,656	\$639,270
<b>TOTAL AVAILABLE</b>	<b>\$918,376</b>	<b>\$914,407</b>	<b>\$918,849</b>
LESS: EXPENDITURES	\$620,625	\$634,828	\$641,578
<b>ENDING FUND BALANCE</b>	<b>\$297,751</b>	<b>\$279,579</b>	<b>\$277,271</b>
<b><u>RISK MANAGEMENT FUND</u></b>			
BEGINNING FUND BALANCE	\$874,062	\$870,707	\$798,237
ADD: REVENUE	\$407,053	\$400,647	\$442,305
<b>TOTAL AVAILABLE</b>	<b>\$1,281,115</b>	<b>\$1,271,354</b>	<b>\$1,240,542</b>
LESS: EXPENDITURES	\$410,408	\$473,117	\$505,660
<b>ENDING FUND BALANCE</b>	<b>\$870,707</b>	<b>\$798,237</b>	<b>\$734,882</b>

**ADOPTED  
2011 BUDGET**

FUND SUMMARY	ACTUAL 2009	PROJECTED 2010	PROPOSED 2011
<b><u>CAPITAL EQUIPMENT FUND</u></b>			
BEGINNING FUND BALANCE	\$421,574	\$621,750	\$781,511
ADD: REVENUE	\$557,825	\$543,752	\$121,675
<b>TOTAL AVAILABLE</b>	<b>\$979,399</b>	<b>\$1,165,502</b>	<b>\$903,186</b>
LESS: EXPENDITURES	\$357,649	\$383,991	\$121,240
<b>ENDING FUND BALANCE</b>	<b>\$621,750</b>	<b>\$781,511</b>	<b>\$781,946</b>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>			
BEGINNING FUND BALANCE	\$1,075,553	\$866,070	\$718,951
ADD: REVENUE	\$492,896	\$3,743,535	\$46,971
<b>TOTAL AVAILABLE</b>	<b>\$1,568,449</b>	<b>\$4,609,605</b>	<b>\$765,922</b>
LESS: EXPENDITURES	\$702,379	\$3,890,654	\$44,510
<b>ENDING FUND BALANCE</b>	<b>\$866,070</b>	<b>\$718,951</b>	<b>\$721,412</b>

**ADOPTED  
2011 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
CITY COUNCIL	\$45,873	\$74,111	\$52,093
CITY MANAGER	\$324,583	\$344,878	\$341,680
CITY ATTORNEY	\$183,862	\$186,388	\$193,525
MUNICIPAL COURT	\$89,087	\$91,664	\$99,967
FINANCE	\$423,524	\$417,720	\$429,075
NON-DEPARTMENTAL	\$1,299,998	\$1,309,069	\$1,136,693
PERSONNEL	\$191,928	\$195,355	\$226,655
POLICE	\$1,678,141	\$1,639,699	\$1,713,041
DISPATCH	\$436,667	\$488,556	\$512,873
YOUTH SERVICES	\$100,311	\$100,872	\$105,125
FIRE	\$1,314,055	\$1,350,804	\$1,370,586
PUBLIC WORKS ADMINISTRATION	\$301,823	\$321,856	\$340,105
STREET	\$1,749,209	\$2,418,205	\$1,796,508
AIRPORT	\$226,353	\$4,589,531	\$208,431
CEMETERY	\$231,116	\$200,229	\$212,036
MUSEUM	\$148,918	\$155,247	\$185,779
PARKS	\$449,772	\$458,731	\$420,514
RECREATION CENTER	\$492,882	\$445,909	\$509,964
FORESTRY	\$134,049	\$166,206	\$140,042
PLR ADMINISTRATION	\$211,150	\$175,949	\$221,122
PROGRAMS	\$152,339	\$158,269	\$185,472
LIBRARY	\$455,830	\$456,571	\$494,825
<b>TOTAL GENERAL FUND</b>	<b>\$10,641,470</b>	<b>\$15,745,819</b>	<b>\$10,896,111</b>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND REVENUE SUMMARY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
TAXES	\$7,294,453	\$7,256,148	\$7,227,620
FRANCHISE TAXES	\$648,951	\$722,596	\$711,000
LICENSES & PERMITS	\$206,628	\$159,828	\$138,250
INTERGOVERNMENTAL REVENUE	\$1,028,096	\$5,603,279	\$907,693
CHARGES FOR SERVICES	\$270,894	\$243,831	\$266,825
FINES & FORFEITURES	\$202,395	\$189,200	\$191,300
MISCELLANEOUS REVENUE	\$459,501	\$532,769	\$270,800
TRANSFER FROM OTHER FUNDS	\$557,318	\$530,035	\$511,164
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$10,668,236</b>	<b>\$15,237,686</b>	<b>\$10,224,652</b>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND - REVENUE</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>TAXES</b>			
REAL & PERS PROP TAXES	\$987,832	\$1,024,300	\$1,018,420
ROAD & BRIDGE FUND TAXES	\$186,984	\$170,000	\$170,000
AUTO OWNERSHIP TAXES	\$127,905	\$116,368	\$120,000
SALES TAX	\$5,552,554	\$5,576,280	\$5,628,000
USE TAX - VEHICLES	\$183,422	\$185,000	\$185,000
USE TAX - BLDG MATERIALS	\$135,176	\$70,000	\$70,000
SALES TAX REBATE	\$104,130	\$100,000	\$22,000
EMPLOYEE OCCUPATION TAX	\$16,450	\$14,200	\$14,200
<b>TOTAL TAXES</b>	\$7,294,453	\$7,256,148	\$7,227,620
<b>FRANCHISE TAXES</b>			
FRCH TAX- XCEL ELECTRIC	\$319,214	\$347,383	\$325,000
FRCH TAX- XCEL GAS	\$167,167	\$214,663	\$225,000
FRCH TAX- BRESNAN	\$109,453	\$110,364	\$110,000
FRCH TAX- U S WEST COMM	\$52,865	\$49,320	\$50,000
FRCH TAX- KENTEC	\$252	\$866	\$1,000
<b>TOTAL FRANCHISE TAXES</b>	\$648,951	\$722,596	\$711,000
<b>LICENSES &amp; PERMITS</b>			
LIQUOR LICENSES	\$3,941	\$4,000	\$4,000
LIQUOR LICENSE FINE	\$0	\$250	\$250
PROFESS & OCCUP LICENSES	\$12,350	\$14,837	\$13,000
BUILDING PERMITS	\$62,521	\$48,000	\$35,000
BURIAL PERMITS	\$80,402	\$60,041	\$60,000
EXCAVATION PERMITS	\$850	\$500	\$500
MOBILE HOME HOOKUP FEE	\$600	\$200	\$500
OTHER PERMITS	\$45,964	\$32,000	\$25,000
<b>TOTAL LICENSES &amp; PERMITS</b>	\$206,628	\$159,828	\$138,250
<b>INTERGOVERNMENTAL REVENUE</b>			
FED AVIATION ADMIN GRANT	\$0	\$4,143,050	\$0
LITERACY COALITION	\$14,581	\$13,000	\$13,000
SEAT BELT/DUI ENFORCE GRANT	\$1,500	\$4,100	\$0
HIGHWAY USERS TAX	\$311,891	\$340,449	\$350,000
1.50 ADD MOTOR VEH TAX	\$16,745	\$0	\$0
STATE MAINT AGREEMENT	\$11,760	\$11,760	\$11,760
STATE CIGARETTE TAX	\$35,845	\$35,290	\$35,000
SEVERANCE TAX	\$86,190	\$32,521	\$35,000
1.50 & 2.50 ADD MOTOR VEH TAX	\$24,506	\$38,446	\$38,000
COUNTY TAX COLLECTION FEE	\$4,363	\$4,000	\$4,000
STATE AVIATION FUEL TAX	\$1,414	\$2,030	\$2,000
RURAL FIRE DIST	\$134,337	\$145,000	\$130,000
STERLING HOUSING	\$17,800	\$19,313	\$19,000
DISPATCH SERVICE FEE	\$193,115	\$234,966	\$240,000
EMERGENCY MANAGER	\$47,011	\$32,791	\$29,933
ENHANCEMENT FUNDS	\$15,439	\$195,563	\$0
TEA-21 GRANT	\$111,599	\$351,000	\$0
<b>TOTAL INTERGOVERNMENTAL</b>	\$1,028,096	\$5,603,279	\$907,693

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND - REVENUE</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
<b>CHARGES FOR SERVICES</b>			
GENERAL GOVERNMENT CHARGE	\$739	\$451	\$750
SPECIAL POLICE SERVICES	\$335	\$638	\$500
SEARCH FEES	\$1,499	\$1,557	\$1,500
LIBRARY COPY SALES	\$5,068	\$3,921	\$5,000
LIBRARY LOST ITEM	\$0	\$5	\$0
INTERLIBRARY LOAN	\$10	\$25	\$0
VEHICLE INSPECTION FEES	\$100	\$80	\$100
STREET CHARGE	-\$84	\$0	\$200
NUISANCE REMOVAL	\$2,824	\$3,000	\$3,000
CURB/GUTTER MCKINLEY-PRINCIPLE	\$2,554	\$0	\$0
CURB/GUTTER MCKINLEY-INTEREST	\$67	\$0	\$0
CURB/GUTTER CLARK-PRINCIPLE	\$115	\$122	\$0
CURB/GUTTER CLARK-INTEREST	\$13	\$5	\$0
ANIMAL CONTROL & SHELTER	\$75	\$0	\$100
SALE OF CEMETERY LOTS	\$36,954	\$23,481	\$35,000
COLUMBARIUM NICHES	\$2,710	\$2,500	\$2,500
VAULT FEE	\$10,450	\$5,000	\$5,000
FACILITY USE FEE	\$340	\$500	\$500
PARK FEES	\$53	\$0	\$0
PAVILION RENTAL	\$6,460	\$5,000	\$6,000
PICNIC TABLE RENTAL	\$890	\$500	\$750
POOL ADMISSIONS	\$8,831	\$0	\$0
ADMISSION FEE	\$61,129	\$81,571	\$82,000
SOFTBALL CONCESSION	\$1,078	\$1,000	\$1,000
REC CENTER CONCESSIONS	\$1,742	\$1,795	\$1,500
SOFTBALL FEES	\$16,043	\$16,300	\$16,000
BASKETBALL FEES	\$6,030	\$6,000	\$6,000
YOUTH SOFTBALL	\$8,796	\$7,590	\$8,500
VOLLEYBALL FEES	\$5,401	\$6,285	\$5,500
TENNIS FEES	\$0	\$0	\$7,050
SPECIAL EVENTS	\$3	\$0	\$0
SWIM LESSONS	\$19,099	\$19,000	\$19,000
LOCKER RENTAL	\$672	\$0	\$0
WEIGHT ROOM FEES	\$3,692	\$0	\$0
ANNUAL PASS	\$18,603	\$14,160	\$17,000
SPECIAL PROGRAMS	\$4,356	\$6,400	\$3,500
RACQUETBALL COURT	\$4,369	\$0	\$0
EQUIPMENT RENTALS	\$688	\$750	\$500
OTHER REC RECEIPTS	\$467	\$20	\$500
YOUTH BASKETBALL	\$20,250	\$20,000	\$20,000
YOUTH VOLLEYBALL	\$8,773	\$8,775	\$8,775
MUSEUM FEES	\$1,096	\$1,000	\$1,000
MUSEUM ADMISSION	\$8,517	\$6,300	\$8,000
MUSEUM COPIES	\$87	\$100	\$100
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$270,894</b>	<b>\$243,831</b>	<b>\$266,825</b>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND - REVENUE</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>FINES &amp; FORFEITS</b>			
TRAFFIC FINES	\$111,174	\$105,000	\$105,000
OTHER FINES & FORFEITS	\$49,854	\$54,000	\$54,000
COURT COSTS	\$9,676	\$9,000	\$10,000
DOG FINES	\$1,610	\$1,500	\$1,500
COURT ADMINISTRATIVE FEES	\$12,420	\$5,000	\$5,000
MICROCHIP FEE	\$250	\$200	\$300
DEPT MOTOR VEHICLE/OJW	\$4,320	\$3,500	\$3,500
USEFUL PUBLIC SERVICE	\$3,335	\$2,000	\$3,000
LIBRARY FINES	\$9,756	\$9,000	\$9,000
<b>TOTAL FINES &amp; FORFEIT</b>	\$202,395	\$189,200	\$191,300
<b>MISCELLANEOUS REVENUE</b>			
INVESTMENT EARNINGS	\$6,151	\$2,109	\$3,000
SALES TAX PENALTY & INTEREST	\$3,569	\$7,000	\$5,000
MISCELLANEOUS	\$58,460	\$20,000	\$20,000
SURA AGREEMENT	\$1,275	\$1,700	\$1,700
SHORT CHECK FEE	\$864	\$800	\$600
RENTS FROM LAND	\$7,985	\$7,985	\$8,000
AIRPORT FUEL SALES	\$123,431	\$116,028	\$125,000
OUTSIDE FUEL SALES	\$45,275	\$59,163	\$70,000
HANGAR RENT	\$29,457	\$23,342	\$30,000
SALE OF ASSETS	\$0	\$5,455	\$1,500
HERITAGE FESTIVAL	\$2,104	\$2,000	\$2,000
OTHER REFUNDS OF EXPEND	\$20,329	\$1,405	\$0
CONTRIBUTIONS FOR MUSEUM	\$940	\$500	\$0
OTHER CONTRIBUTIONS	\$30,215	\$100	\$0
GIFTS	\$650	\$0	\$0
GRANTS	\$128,796	\$148,144	\$4,000
PASS-THRU	\$0	\$137,038	\$0
<b>TOTAL MISCELLANEOUS REVENUE</b>	\$459,501	\$532,769	\$270,800
<b>TRANSFER FROM OTHER FUNDS</b>			
TRANSFER FROM WATER FUND	\$234,629	\$222,835	\$225,385
TRANSFER FROM INSURANCE	\$3,658	\$1,835	\$1,800
TRANSFER FROM SEWER FUND	\$248,761	\$241,783	\$221,449
TRANSFER FROM PERPETUAL CARE	\$528	\$285	\$300
TRANSFER FROM SAN FUND	\$65,609	\$61,247	\$60,130
TRANSFER FROM SERV CENTER	\$1,425	\$700	\$700
TRANSFER FROM HEALTH & WELFARE	\$2,708	\$1,350	\$1,400
<b>TOTAL TRANS FROM OTHER FUND</b>	\$557,318	\$530,035	\$511,164
<b>TOTAL REVENUE</b>	\$10,668,236	\$15,237,686	\$10,224,652

**ADOPTED  
2011 BUDGET**

GENERAL FUND CITY COUNCIL	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$29,322	\$28,800	\$28,800
WORKERS COMPENSATION	\$117	\$126	\$136
SOCIAL SECURITY	\$2,173	\$2,203	\$2,203
MEDICAL INSURANCE	\$105	\$67	\$504
<b>TOTAL PERSONNEL</b>	<hr/> \$31,717	<hr/> \$31,196	<hr/> \$31,643
OFFICE SUPPLIES	\$9	\$166	\$50
ADVERTISING	\$1,107	\$600	\$600
RECODIFYING ORDINANCES	\$2,447	\$2,750	\$2,750
POSTAGE	\$40	\$35	\$50
CONFERENCES & TRAINING	\$828	\$1,276	\$1,500
TRAVEL, MEALS & LODGING	\$2,726	\$1,868	\$3,000
MATERIALS & SUPPLIES	\$383	\$720	\$500
LEGAL & CONSULTING	\$6,616	\$500	\$2,000
COUNCIL PROJECTS	\$0	\$25,000	\$0
ARTS	\$0	\$10,000	\$10,000
<b>TOTAL MAINT &amp; OPER</b>	<hr/> \$14,156	<hr/> \$42,915	<hr/> \$20,450
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<hr/> \$0	<hr/> \$0	<hr/> \$0
 <b>TOTAL CITY COUNCIL</b>	 <hr/> <hr/> \$45,873	 <hr/> <hr/> \$74,111	 <hr/> <hr/> \$52,093

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND CITY MANAGER</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$225,539	\$225,421	\$233,047
City Manager			
EM Coordinator			
Information Tech Sp			
Executive Secretary			
OVERTIME	\$0	\$0	\$200
DISABILITY INSURANCE	\$2,051	\$2,054	\$3,290
WORKERS COMPENSATION	\$904	\$991	\$1,102
RETIREMENT PROGRAM	\$14,052	\$14,035	\$14,690
SOCIAL SECURITY	\$16,731	\$17,245	\$17,843
MEDICAL INSURANCE	\$33,201	\$34,198	\$37,620
<b>TOTAL PERSONNEL</b>	<u>\$292,478</u>	<u>\$293,944</u>	<u>\$307,792</u>
OFFICE SUPPLIES	\$1,147	\$913	\$1,000
TELEPHONE	\$2,704	\$2,906	\$3,000
POSTAGE	\$176	\$169	\$250
CONFERENCES & TRAINING	\$464	\$170	\$500
TRAVEL, MEALS & LODGING	\$1,917	\$955	\$1,500
MEMBERSHIP & DUES	\$1,574	\$1,650	\$2,000
SUBSCRIPTION/PUBLICATION	\$0	\$21	\$200
CONFERENCES & TRAINING (Emg Mgr)	\$135	\$220	\$250
TRAVEL, MEALS & LODGING (Emg Mgr)	\$512	\$500	\$1,000
GASOLINE & OIL	\$1,360	\$2,072	\$2,200
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$200
VEHICLE ALLOWANCE	\$5,858	\$6,038	\$6,038
MATERIALS & SUPPLIES	\$313	\$911	\$750
EMERGENCY MANAGER SUPPLIES	\$3,926	\$2,017	\$5,000
GRANT REIMBURSEMENT	\$359	\$19,494	\$0
CONTINGENCY	\$9,727	\$10,965	\$10,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$30,172</u>	<u>\$49,001</u>	<u>\$33,888</u>
TRANSFER TO CAPITAL EQUIP	\$1,933	\$1,933	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$1,933</u>	<u>\$1,933</u>	<u>\$0</u>
<b>TOTAL CITY MANAGER</b>	<u><u>\$324,583</u></u>	<u><u>\$344,878</u></u>	<u><u>\$341,680</u></u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND CITY ATTORNEY	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$132,131	\$134,383	\$134,802
Attorney			
Paralegal			
DISABILITY INSURANCE	\$1,109	\$1,109	\$1,903
WORKERS COMPENSATION	\$528	\$593	\$637
RETIREMENT PROGRAM	\$9,227	\$9,384	\$9,298
SOCIAL SECURITY	\$9,746	\$10,280	\$10,312
MEDICAL INSURANCE	\$15,507	\$16,106	\$17,712
<b>TOTAL PERSONNEL</b>	<u>\$168,248</u>	<u>\$171,855</u>	<u>\$174,664</u>
OFFICE SUPPLIES	\$704	\$400	\$400
TELEPHONE	\$1,184	\$1,234	\$1,300
PRINTING	\$0	\$0	\$25
POSTAGE	\$483	\$451	\$500
CONFERENCES & TRAINING	\$1,071	\$1,171	\$1,500
TRAVEL, MEALS & LODGING	\$2,911	\$1,946	\$3,700
MEMBERSHIP & DUES	\$806	\$577	\$750
SUBSCRIPTIONS	\$0	\$0	\$600
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$75
VEHICLE ALLOWANCE	\$3,085	\$3,095	\$3,411
RENTS & CHARGES	\$0	\$99	\$500
MATERIALS & SUPPLIES	\$252	\$450	\$100
LEGAL BOOKS	\$5,118	\$5,110	\$6,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$15,614</u>	<u>\$14,533</u>	<u>\$18,861</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL CITY ATTORNEY</b>	<u><u>\$183,862</u></u>	<u><u>\$186,388</u></u>	<u><u>\$193,525</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND MUNICIPAL COURT</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$67,126	\$66,654	\$66,904
Municipal Court Judge			
Court Clerk			
OVERTIME	\$34	\$100	\$100
DISABILITY INSURANCE	\$334	\$334	\$944
ALTERNATE JUDGE	\$0	\$1,000	\$1,000
WORKERS COMPENSATION	\$275	\$289	\$317
RETIREMENT PROGRAM	\$1,688	\$1,676	\$1,688
SOCIAL SECURITY	\$3,727	\$5,099	\$5,126
MEDICAL INSURANCE	\$11,105	\$11,446	\$12,588
<b>TOTAL PERSONNEL</b>	<u>\$84,289</u>	<u>\$86,598</u>	<u>\$88,667</u>
OFFICE SUPPLIES	\$363	\$565	\$500
TELEPHONE	\$745	\$722	\$800
PRINTING	\$161	\$242	\$200
JURY & COURT EXPENSE	\$31	\$50	\$750
POSTAGE	\$261	\$232	\$400
CONFERENCES & TRAINING	\$175	\$175	\$500
TRAVEL, MEALS & LODGING	\$528	\$406	\$1,000
MEMBERSHIP & DUES	\$100	\$60	\$250
SUBSCRIPTION/PUBLICATION	\$0	\$0	\$200
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$250
TRANSCRIPTS	\$0	\$0	\$200
MATERIALS & SUPPLIES	\$17	\$161	\$250
PRISONER HOUSING	\$2,417	\$2,417	\$5,000
COURT APP COUNSEL/INTERPRETING	\$0	\$36	\$1,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$4,798</u>	<u>\$5,066</u>	<u>\$11,300</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL MUNICIPAL COURT</b>	<u><u>\$89,087</u></u>	<u><u>\$91,664</u></u>	<u><u>\$99,967</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND FINANCE</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$243,722	\$234,405	\$243,166
Finance Director/City Clerk			
Admin Asst/Deputy Clerk			
(3) Account Clerks			
Sales Tax Technician			
Purchasing Technician			
OVERTIME	\$135	\$200	\$200
DISABILITY INSURANCE	\$2,581	\$2,583	\$3,432
WORKERS COMPENSATION	\$979	\$1,053	\$1,150
RETIREMENT PROGRAM	\$12,613	\$12,176	\$13,058
SOCIAL SECURITY	\$16,909	\$17,932	\$18,617
MEDICAL INSURANCE	\$65,086	\$61,631	\$65,652
<b>TOTAL PERSONNEL</b>	<u>\$342,025</u>	<u>\$329,980</u>	<u>\$345,275</u>
OFFICE SUPPLIES	\$8,526	\$9,233	\$8,850
ADVERTISING	\$288	\$190	\$150
TELEPHONE	\$3,995	\$4,207	\$4,000
POSTAGE	\$8,151	\$8,037	\$8,450
CONFERENCES & TRAINING	\$580	\$1,214	\$1,600
TRAVEL, MEALS & LODGING	\$804	\$1,914	\$1,500
MEMBERSHIP & DUES	\$647	\$601	\$735
SUBSCRIPTION/PUBLICATION	\$444	\$320	\$405
VEHICLE ALLOWANCE	\$1,775	\$1,800	\$1,800
RENTS & CHARGES	\$7,565	\$11,792	\$12,000
TAX COLLECTION FEE	\$23,602	\$24,084	\$24,000
CONSULTANT FEES	\$10,020	\$5,000	\$3,000
FILING/RECORDING FEES	\$984	\$1,199	\$2,000
MATERIALS & SUPPLIES	\$1,212	\$1,889	\$950
SMALL EQUIP/FURNITURE	\$269	\$0	\$500
OVER & SHORT ACCOUNT	\$111	-\$95	\$5
DATA PROC/PROGRAM	\$3,355	\$3,355	\$3,855
VEH USE TAX COLLECTION	\$9,171	\$13,000	\$10,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$81,499</u>	<u>\$87,740</u>	<u>\$83,800</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>TOTAL FINANCE</b>	 <u>\$423,524</u>	 <u>\$417,720</u>	 <u>\$429,075</u>

Small Equip/Furniture:

Office chair	\$500
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**ADOPTED  
2011 BUDGET**

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
TRANSFER SERV CNTR LEASE	\$105,963	\$110,937	\$110,216
TRANSFER TO SERV CNTR FND	\$354,810	\$314,136	\$333,895
COPIER MNTC & SUPPLIES	\$19,516	\$23,987	\$15,000
INSURANCE	\$80,311	\$78,781	\$88,477
MEMBERSHIP & DUES	\$8,769	\$8,433	\$8,210
EQUIPMENT MAINTENANCE	\$33,151	\$35,426	\$43,500
EQUIPMENT REPAIRS & MAINT	\$2,142	\$4,405	\$3,000
UTILITIES	\$46,227	\$46,267	\$48,000
RENTS & CHARGES	\$3,476	\$3,574	\$5,000
FACILITY REPAIRS	\$14,378	\$10,910	\$30,000
MATERIALS & SUPPLIES	\$20,794	\$24,819	\$12,500
STOCK ITEMS	\$3,377	\$2,761	\$1,500
SMALL EQUIP/FURNITURE	\$1,596	\$15,235	\$13,595
JANITOR SERVICE	\$34,022	\$31,428	\$33,000
DATA PROC/PROGRAM	\$0	\$0	\$10,000
HARDWARE/SOFTWARE LEASE	\$71,890	\$78,064	\$84,300
PURCHASE FOR RESALE	\$44,540	\$59,335	\$50,000
COOPERATIVE MINISTRIES	\$7,500	\$7,500	\$7,500
HUMANE SOCIETY	\$105,229	\$84,000	\$84,000
COMMUNITY RELATIONS	\$23,135	\$15,735	\$18,000
LOGAN CNTY CHAMBER	\$5,000	\$5,000	\$5,000
RED CROSS	\$0	\$500	\$500
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SMALL BUSINESS DEV CENTER	\$0	\$500	\$1,500
SALES TAX REBATE	\$104,130	\$105,810	\$22,000
GRANT REIMBURSEMENT	\$0	\$137,038	\$0
ECONOMIC DEVELOPMENT	\$44,000	\$44,000	\$44,000
ELECTIONS	\$26,965	\$0	\$30,000
NE COLORADO HOUSING	\$0	\$800	\$5,500
STERLING ARTS COUNCIL	\$2,000	\$2,000	\$4,000
FAMILY RESOURCE CENTER	\$0	\$0	\$2,500
AUDIT	\$12,880	\$13,180	\$14,000
CIVIL DEFENSE	\$2,447	\$3,058	\$1,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$1,184,748</u>	<u>\$1,274,119</u>	<u>\$1,136,693</u>
TRANSFER TO CAPITAL EQUIP	\$115,250	\$34,950	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$115,250</u>	<u>\$34,950</u>	<u>\$0</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u><u>\$1,299,998</u></u>	<u><u>\$1,309,069</u></u>	<u><u>\$1,136,693</u></u>

Small Equip/Furniture:

Monitors (10 @ \$150)	\$1,500
Computers (10 @ \$850)	\$8,500
Laser Fiche update	\$2,000
Rack mount	\$695
Backup storage drive (3 @ \$300)	\$900
	<u>\$13,595</u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND PERSONNEL</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$117,438	\$115,575	\$116,508
Director of Personnel/HR			
Personnel/HR Assistant			
Receptionist			
OVERTIME	\$177	\$300	\$300
DISABILITY INSURANCE	\$1,238	\$1,238	\$1,645
WORKERS COMPENSATION	\$473	\$505	\$552
RETIREMENT PROGRAM	\$6,251	\$6,207	\$6,256
SOCIAL SECURITY	\$8,532	\$8,864	\$8,936
MEDICAL INSURANCE	\$26,576	\$27,478	\$30,228
<b>TOTAL PERSONNEL</b>	<u>\$160,685</u>	<u>\$160,167</u>	<u>\$164,425</u>
OFFICE SUPPLIES	\$1,596	\$1,800	\$2,700
ADVERTISING	\$1,340	\$1,713	\$3,000
TELEPHONE	\$1,658	\$1,865	\$1,900
PRINTING	\$0	\$0	\$750
TESTING CHARGES	\$589	\$182	\$3,000
POSTAGE	\$648	\$805	\$1,000
CONFERENCES & TRAINING	\$1,098	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$1,612	\$3,470	\$2,000
MEMBERSHIP & DUES	\$520	\$520	\$5,400
SUBSCRIPTION/PUBLICATION	\$1,778	\$2,031	\$2,500
EDUCATIONAL ASSISTANCE	\$284	\$500	\$4,000
TUITION REIMBURSEMENT	\$6,846	\$8,571	\$3,780
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$500
MATERIALS & SUPPLIES	\$97	\$334	\$700
TRAINING MAT & COURSES	\$1,887	\$1,897	\$7,000
PHYSICAL EXAMS	\$1,947	\$0	\$10,000
LEGAL & CONSULTING	\$984	\$500	\$3,000
CONTRACT SERVICES	\$8,359	\$10,000	\$10,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$31,243</u>	<u>\$35,188</u>	<u>\$62,230</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL PERSONNEL</b>	<u>\$191,928</u>	<u>\$195,355</u>	<u>\$226,655</u>

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**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
<b>PUBLIC WORKS-ADMINISTRATION</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
SALARIES	\$200,453	\$197,238	\$198,748
Director of Public Works			
Engineering Tech.			
Code Enf. Supervisor			
Code Enf. Officer			
Administrative Sec.			
OVERTIME	\$188	\$100	\$200
DISABILITY INSURANCE	\$2,109	\$2,110	\$2,805
WORKERS COMPENSATION	\$3,078	\$3,492	\$4,529
RETIREMENT PROGRAM	\$10,672	\$10,592	\$10,673
SOCIAL SECURITY	\$14,765	\$15,096	\$15,220
MEDICAL INSURANCE	\$36,010	\$37,178	\$40,620
<b>TOTAL PERSONNEL</b>	<u>\$267,275</u>	<u>\$265,806</u>	<u>\$272,795</u>
OFFICE SUPPLIES	\$1,424	\$1,937	\$1,800
ADVERTISING	\$143	\$150	\$350
TELEPHONE	\$3,383	\$3,724	\$4,000
PRINTING	\$0	\$30	\$200
POSTAGE	\$1,538	\$1,480	\$3,500
CONFERENCES & TRAINING	\$888	\$415	\$1,000
TRAVEL, MEALS & LODGING	\$734	\$801	\$1,500
MEMBERSHIP & DUES	\$897	\$969	\$1,000
SUBSCRIPTION/PUBLICATION	\$265	\$266	\$250
GASOLINE & OIL	\$5,599	\$6,309	\$8,000
EQUIPMENT REPAIRS & MAINT	\$3,414	\$3,231	\$2,200
COMPUTER UPGRADE & MAINT	\$394	\$1,339	\$950
RADIO MAINTENANCE	\$0	\$82	\$250
MATERIALS & SUPPLIES	\$557	\$893	\$1,500
SMALL EQUIP/FURNITURE	\$0	\$0	\$4,810
NUISANCE	\$2,460	\$2,720	\$3,000
SURVEYING	\$5,318	\$6,028	\$15,000
DEMOLITION	\$0	\$0	\$15,000
CODE BOOKS	\$51	\$148	\$500
PLAN REVIEW	\$0	\$0	\$2,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$27,065</u>	<u>\$30,522</u>	<u>\$67,310</u>
TRANSFER TO CAPITAL EQUIP	\$7,483	\$25,528	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$7,483</u>	<u>\$25,528</u>	<u>\$0</u>
<b>TOTAL PUBLIC WORKS ADMIN</b>	<u><u>\$301,823</u></u>	<u><u>\$321,856</u></u>	<u><u>\$340,105</u></u>
Small Equip/Furniture:			
Copier			\$4,810

**ADOPTED  
2011 BUDGET**

GENERAL FUND STREET	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$253,540	\$234,128	\$261,364
Supt./Streets & Sanitation (8) Maintenance Workers			
OVERTIME	\$4,143	\$2,624	\$4,000
DISABILITY INSURANCE	\$2,662	\$2,577	\$3,689
WORKERS COMPENSATION	\$27,192	\$29,042	\$31,680
RETIREMENT PROGRAM	\$12,689	\$11,627	\$14,035
SOCIAL SECURITY	\$18,440	\$18,112	\$20,300
MEDICAL INSURANCE	\$74,903	\$70,973	\$78,240
<b>TOTAL PERSONNEL</b>	<u>\$393,569</u>	<u>\$369,083</u>	<u>\$413,308</u>
OFFICE SUPPLIES	\$145	\$91	\$200
TELEPHONE	\$666	\$758	\$1,000
POSTAGE	\$89	\$138	\$50
CERTIFICATIONS	\$820	\$470	\$700
CONFERENCES & TRAINING	\$0	\$245	\$700
TRAVEL, MEALS & LODGING	\$279	\$71	\$500
MEMBERSHIP & DUES	\$444	\$100	\$100
GASOLINE & OIL	\$28,626	\$31,030	\$40,000
EQUIPMENT REPAIRS & MAINT	\$30,739	\$20,323	\$30,000
CONSULTANT	\$12,373	\$0	\$0
RADIO MAINTENANCE	\$0	\$0	\$500
MATERIALS & SUPPLIES	\$5,083	\$4,618	\$5,000
TIRES	\$2,735	\$3,867	\$6,000
ROAD MATERIALS	\$65,618	\$77,079	\$70,000
PEST CONTROL	\$18,219	\$27,549	\$32,000
DRAINAGE	\$87,928	\$30,000	\$30,000
STREET MARKING	\$3,791	\$1,000	\$35,000
CURB, GUTTER, SIDEWALK	\$14,888	\$26,273	\$32,000
SWEEPING SUPPLIES & RPRS	\$5,459	\$5,459	\$7,500
STREET LIGHTING	\$187,120	\$196,424	\$185,000
TRAFFIC SIGNAL OPERATION	\$3,940	\$2,899	\$4,500
STREET & TRAFFIC SIGNS	\$15,068	\$15,473	\$18,000
TRAFFIC CONTROL RENTALS	\$1,287	\$1,000	\$3,000
SNOW REMOVAL	\$10,131	\$20,000	\$35,000
UNIFORMS	\$759	\$368	\$700
CONTRACT ROAD PAVING	\$760,623	\$800,000	\$800,000
CONTRACT ROAD REPAIR	\$31,299	\$30,000	\$30,000
ENHANCEMENT PROGRAM	\$15,439	\$634,313	\$0
<b>TOTAL MAINT &amp; OPER</b>	<u>\$1,303,568</u>	<u>\$1,929,548</u>	<u>\$1,367,450</u>
TRANSFER TO CAPITAL EQUIP	\$52,072	\$119,574	\$15,750
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$52,072</u>	<u>\$119,574</u>	<u>\$15,750</u>
<b>TOTAL STREET</b>	<u><u>\$1,749,209</u></u>	<u><u>\$2,418,205</u></u>	<u><u>\$1,796,508</u></u>
Equipment:			
Sander			\$9,250
Walk behind paint striper			\$6,500
			<u>\$15,750</u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND AIRPORT	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$43,712	\$43,673	\$43,384
Airport Operator - 40 hrs.			
Airport Operator - 20 hrs.			
OVERTIME	\$3,012	\$1,882	\$1,700
DISABILITY INSURANCE	\$347	\$346	\$612
WORKERS COMPENSATION	\$2,614	\$2,781	\$3,039
RETIREMENT PROGRAM	\$1,751	\$1,739	\$2,330
SOCIAL SECURITY	\$3,549	\$3,485	\$3,449
MEDICAL INSURANCE	\$67	\$67	\$72
<b>TOTAL PERSONNEL</b>	<u>\$55,052</u>	<u>\$53,973</u>	<u>\$54,586</u>
OFFICE SUPPLIES	\$231	\$101	\$150
ADVERTISING	\$312	\$265	\$500
TELEPHONE	\$2,969	\$3,070	\$3,200
PRINTING	\$0	\$0	\$150
POSTAGE	\$77	\$93	\$50
INSURANCE	\$6,845	\$6,845	\$6,845
CONFERENCES & TRAINING	\$0	\$0	\$300
TRAVEL, MEALS & LODGING	\$0	\$0	\$250
MEMBERSHIP & DUES	\$50	\$50	\$200
SUBSCRIPTION/PUBLICATION	\$2,188	\$2,443	\$2,500
GASOLINE & OIL	\$2,676	\$3,255	\$3,000
EQUIPMENT REPAIRS & MAINT	\$5,641	\$6,719	\$5,600
UTILITIES	\$12,420	\$13,270	\$15,000
FACILITY REPAIRS	\$2,055	\$2,154	\$3,000
BEACON MAINTENANCE	\$8,338	\$7,746	\$8,100
MATERIALS & SUPPLIES	\$3,781	\$3,145	\$3,000
FENCE REPAIR	\$0	\$0	\$500
PURCHASE FOR RESALE	\$111,631	\$103,387	\$100,000
GROUNDS MAINTENANCE	\$392	\$818	\$1,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$159,606</u>	<u>\$153,361</u>	<u>\$153,845</u>
IMPROVEMENTS	\$3,100	\$4,369,000	\$0
TRANS CAP REPL	\$8,595	\$13,197	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$11,695</u>	<u>\$4,382,197</u>	<u>\$0</u>
<b>TOTAL AIRPORT</b>	<u><u>\$226,353</u></u>	<u><u>\$4,589,531</u></u>	<u><u>\$208,431</u></u>

**ADOPTED  
2011 BUDGET**

<b>WATER FUND REVENUE SUMMARY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
WATER REV - INSIDE RESIDENTIAL	\$970,705	\$1,348,000	\$1,856,200
WATER REV - OUTSIDE RESIDENTIAL	\$86,730	\$129,069	\$161,400
WATER REV - INSIDE COMMERCIAL	\$298,784	\$433,050	\$626,200
WATER REV - OUTSIDE COMMERCIAL	\$2,241	\$3,188	\$4,210
WATER REV - INSIDE INDUSTRIAL	\$251,697	\$294,451	\$369,900
MISCELLANEOUS WATER SALE	\$3,653	\$1,723	\$2,000
SURCHARGE	\$36,539	\$32,522	\$30,000
ENGINEERING STUDY	\$460,807	\$114,256	\$0
SERVICE CHGS - DISCONNECT	\$36,872	\$42,387	\$35,000
TAPPING CHARGES	\$9,460	\$5,000	\$5,000
WATER DIVISION SERVICES	\$13,142	\$5,000	\$5,000
PENALTIES	\$16,787	\$22,728	\$16,000
INVESTMENT EARNINGS	\$498	\$214	\$250
MISCELLANEOUS	\$722	\$59,500	\$200
RENT FROM LAND	\$47,752	\$43,363	\$50,000
WATER CREDIT	\$0	\$1,478	\$0
PLANT INVESTMENT FEES	\$9,086	\$29,750	\$10,000
LOAN PROCEEDS	\$0	\$800,167	\$17,500,000
SALE OF ASSETS	\$2,430	\$0	\$0
<b>TOTAL REVENUE</b>	<u>\$2,247,905</u>	<u>\$3,365,846</u>	<u>\$20,671,360</u>
 <b>EXPENDITURES-WATER</b>			
PERSONNEL	\$187,336	\$193,026	\$205,736
MAINT & OPER	\$938,459	\$1,336,719	\$1,298,518
CAPITAL OUTLAY	\$831,668	\$1,072,755	\$17,919,107
TRANSFERS	\$234,629	\$222,835	\$225,385
<b>TOTAL EXPENDITURES</b>	<u>\$2,192,092</u>	<u>\$2,825,335</u>	<u>\$19,648,746</u>
 <b>BEGINNING BALANCE</b>	<u>-\$12,469</u>	<u>\$43,344</u>	<u>\$583,855</u>
 <b>TOTAL FUND EQUITY</b>	<u>\$43,344</u>	<u>\$583,855</u>	<u>\$1,606,469</u>

**ADOPTED  
2011 BUDGET**

WATER FUND EXPENDITURES	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$115,390	\$115,483	\$120,628
(4) Maintenance Workers			
Water/WW Operator - 20 hrs.			
OVERTIME	\$19,618	\$21,734	\$15,500
DISABILITY INSURANCE	\$1,080	\$1,051	\$1,703
WORKERS COMPENSATION	\$7,116	\$7,602	\$8,233
RETIREMENT PROGRAM	\$5,237	\$4,430	\$6,478
SOCIAL SECURITY	\$9,506	\$10,497	\$10,414
MEDICAL INSURANCE	\$29,389	\$32,229	\$42,780
<b>TOTAL PERSONNEL</b>	<b>\$187,336</b>	<b>\$193,026</b>	<b>\$205,736</b>
TRANSFER SERV CNTR LEASE	\$24,696	\$25,855	\$25,687
TRANSFER TO SERV CNTR FND	\$34,267	\$30,577	\$32,872
OFFICE SUPPLIES	\$831	\$382	\$600
ADVERTISING	\$52	\$52	\$100
TELEPHONE	\$1,954	\$3,200	\$3,200
PRINTING	\$1,465	\$2,047	\$2,000
POSTAGE	\$9,461	\$12,081	\$10,000
INSURANCE	\$30,218	\$29,642	\$43,856
CONFERENCES & TRAINING	\$1,540	\$1,501	\$1,500
TRAVEL, MEALS & LODGING	\$1,312	\$949	\$1,500
MEMBERSHIP & DUES	\$795	\$717	\$750
GASOLINE & OIL	\$11,850	\$14,352	\$17,000
EQUIPMENT REPAIRS & MAINT	\$23,462	\$30,485	\$22,000
UTILITIES	\$9,246	\$11,840	\$10,000
CONSULTANT	\$220,816	\$212,000	\$150,000
FEES	\$1,987	\$1,705	\$1,000
FACILITY REPAIRS	\$2,589	\$7,000	\$9,000
RADIO MAINTENANCE	\$318	\$318	\$500
EQUIPMENT RENTAL OUTSIDE	\$0	\$9,000	\$0
MATERIALS & SUPPLIES	\$8,686	\$40,000	\$50,000
SMALL EQUIP/FURNITURE	\$562	\$8,340	\$17,515
PUMP & LINE REPAIR	\$5,935	\$18,523	\$25,000
CHLORINATOR REPAIRS	\$612	\$856	\$4,000
LEGAL & CONSULTING	\$275,528	\$314,256	\$300,000
PAINTING & RUST PROOFING	\$0	\$0	\$8,000
DITCH ASSESSMENTS	\$14,111	\$59,718	\$15,000
METER REPAIRS	\$8,628	\$809	\$8,000
HYDRANT REPAIRS/REPLACEMENT	\$8,449	\$7,168	\$4,000
CONTRACT SERVICES	\$0	\$0	\$1,000
MAIN REPAIRS	\$35,889	\$31,229	\$100,000
SERVICE REPAIRS	\$154	\$436	\$5,000
UNIFORMS	\$594	\$281	\$300
AUDIT	\$1,325	\$1,325	\$1,325
CAPITAL RECOVERY	\$0	\$184,145	\$184,145
RESERVE FOR PAINTING	\$0	\$60,000	\$60,000

**ADOPTED  
2011 BUDGET**

WATER FUND EXPENDITURES (CONTINUED)	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
ANALYSIS & TESTING	\$35,157	\$41,720	\$49,896
PUMPING POWER	\$130,201	\$131,560	\$100,000
CHEMICALS	\$27,620	\$31,623	\$27,672
ADMIN FEE/TRUST ACCOUNT	\$0	\$1,000	\$500
SCADA MAINTENANCE	\$7,649	\$9,527	\$5,000
WATER CONSERVATION PROG	\$500	\$500	\$600
<b>TOTAL MAINT &amp; OPER</b>	<u>\$938,459</u>	<u>\$1,336,719</u>	<u>\$1,298,518</u>
EQUIPMENT	\$99,277	\$34,260	\$0
IMPROVEMENTS	\$61,252	\$238,328	\$419,107
WATER TREATMENT	\$671,139	\$800,167	\$17,500,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$831,668</u>	<u>\$1,072,755</u>	<u>\$17,919,107</u>
TRANSFER TO GEN FUND	\$234,629	\$222,835	\$225,385
<b>TOTAL TRANSFERS</b>	<u>\$234,629</u>	<u>\$222,835</u>	<u>\$225,385</u>
<b>TOTAL WATER</b>	<u><u>\$2,192,092</u></u>	<u><u>\$2,825,335</u></u>	<u><u>\$19,648,746</u></u>

Small Equip/furniture

1.25 in water service plug for changing valves	\$161
2 in water service plug for changing valves	\$360
Pipe clammer 3/4 in through 2 in	\$619
Mun-1 meter tester	\$849
service line thawing kit	\$2,858
sampling stations (20 @ \$375.14)	\$7,503
sampling rods (20 @ \$100.24)	\$2,005
automatic hydrant flusher (2 @ \$1580)	\$3,160
	<u>\$17,515</u>

Improvements:

Redrill Well #7	\$82,000
Main replacement	\$100,000
Meter replacement	\$50,000
Logan St Transmission Line	\$122,107
Well house @ well #1	\$65,000
	<u>\$419,107</u>

**ADOPTED  
2011 BUDGET**

<b>SANITATION FUND REVENUE SUMMARY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SANITATION REV - INSIDE	\$458,617	\$446,167	\$445,000
RUBBISH COLLECTION	\$1,355	\$2,750	\$1,500
SANITATION SERVICES	\$142	\$0	\$0
PENALTIES	\$5,532	\$5,211	\$5,000
INVESTMENT EARNINGS	\$2,549	\$741	\$1,000
MISCELLANEOUS	\$15	\$0	\$0
<b>TOTAL REVENUE</b>	<u>\$468,210</u>	<u>\$454,869</u>	<u>\$452,500</u>
 <b>EXPENDITURES-SANITATION</b>			
PERSONNEL	\$140,309	\$147,614	\$160,480
MAINT & OPER	\$205,846	\$258,720	\$241,231
CAPITAL OUTLAY	\$176,606	\$94,489	\$0
TRANSFERS	\$65,609	\$61,247	\$60,130
<b>TOTAL EXPENDITURES</b>	<u>\$588,370</u>	<u>\$562,070</u>	<u>\$461,841</u>
 <b>BEGINNING BALANCE</b>	<u>\$919,075</u>	<u>\$798,915</u>	<u>\$691,714</u>
 <b>TOTAL FUND EQUITY</b>	<u>\$798,915</u>	<u>\$691,714</u>	<u>\$682,373</u>

**ADOPTED  
2011 BUDGET**

<b>SANITATION FUND EXPENDITURES</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$87,258	\$95,793	\$102,604
(4) Maintenance Workers			
OVERTIME	\$1,639	\$1,723	\$1,800
DISABILITY INSURANCE	\$943	\$862	\$1,448
WORKERS COMPENSATION	\$9,447	\$9,925	\$10,831
RETIREMENT PROGRAM	\$4,885	\$4,318	\$5,510
SOCIAL SECURITY	\$5,801	\$7,460	\$7,987
MEDICAL INSURANCE	\$30,336	\$27,533	\$30,300
<b>TOTAL PERSONNEL</b>	<b>\$140,309</b>	<b>\$147,614</b>	<b>\$160,480</b>
TRANSFER SERV CNTR LEASE	\$15,435	\$16,160	\$16,055
TRANSFER TO SERV CNTR FND	\$19,216	\$16,839	\$18,039
OFFICE SUPPLIES	\$95	\$57	\$200
PRINTING	\$668	\$1,427	\$2,000
POSTAGE	\$7,878	\$7,433	\$7,000
INSURANCE	\$19,009	\$18,647	\$19,952
GASOLINE & OIL	\$21,981	\$26,724	\$26,000
EQUIPMENT REPAIRS & MAINT	\$27,543	\$21,149	\$12,000
COUNTY DUMP CHARGE	\$39,471	\$42,843	\$44,000
RADIO MAINTENANCE	\$0	\$0	\$500
MATERIALS & SUPPLIES	\$12,763	\$13,141	\$5,000
TIRES	\$9,733	\$11,247	\$6,000
CONTRACT SERVICES	\$0	\$0	\$1,000
UNIFORMS	\$136	\$233	\$370
AUDIT	\$560	\$560	\$560
CAPITAL RECOVERY	\$0	\$53,055	\$53,055
CONTAINER REPAIR/REPLACEMENT	\$27,460	\$25,221	\$25,000
WEED CONTROL	\$3,898	\$3,984	\$4,500
<b>TOTAL MAINT &amp; OPER</b>	<b>\$205,846</b>	<b>\$258,720</b>	<b>\$241,231</b>
EQUIPMENT	\$176,606	\$94,489	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$176,606</b>	<b>\$94,489</b>	<b>\$0</b>
TRANSFER TO GEN FUND	\$65,609	\$61,247	\$60,130
<b>TOTAL TRANSFERS</b>	<b>\$65,609</b>	<b>\$61,247</b>	<b>\$60,130</b>
<b>TOTAL SANITATION</b>	<b>\$588,370</b>	<b>\$562,070</b>	<b>\$461,841</b>

**ADOPTED  
2011 BUDGET**

<b>SEWER FUND REVENUE SUMMARY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SEWER REV - INSIDE RESIDENTIAL	\$852,510	\$881,055	\$911,500
SEWER REV - OUTSIDE RESIDENTIAL	\$76,708	\$87,225	\$89,500
SEWER REV - INSIDE COMMERCIAL	\$321,615	\$305,537	\$316,800
SEWER REV - OUTSIDE COMMERCIAL	\$2,348	\$2,717	\$2,810
SEWER INDUSTRIAL - INSIDE	\$342,623	\$273,055	\$342,900
TAPPING CHARGES	\$275	\$3,807	\$4,000
SEWER DIVISION SERVICES	\$3,829	\$6,141	\$10,000
PENALTIES	\$13,967	\$13,159	\$14,000
INVESTMENT EARNINGS	\$18,456	\$8,429	\$10,000
MISCELLANEOUS	\$7,408	\$2,000	\$500
OUTSIDE BILLING	\$19,355	\$5,503	\$5,000
PLANT INVESTMENT FEES	\$10,426	\$28,572	\$10,000
<b>TOTAL REVENUE</b>	<u>\$1,669,520</u>	<u>\$1,617,200</u>	<u>\$1,717,010</u>
 <b>EXPENDITURES-SEWER</b>			
PERSONNEL	\$69,855	\$73,174	\$85,127
MAINT & OPER	\$163,077	\$321,515	\$331,609
CAPITAL OUTLAY	\$289,571	\$361,058	\$143,695
DEBT SERVICE	\$175,298	\$198,082	\$198,733
TRANSFERS	\$69,546	\$68,514	\$62,406
<b>TOTAL EXPENDITURES</b>	<u>\$767,347</u>	<u>\$1,022,343</u>	<u>\$821,570</u>
 <b>EXPENDITURES-WASTEWATER</b>			
PERSONNEL	\$302,702	\$271,134	\$298,835
MAINT & OPER	\$436,465	\$806,744	\$762,986
CAPITAL OUTLAY	\$9,605	\$1,145,697	\$0
TRANSFERS	\$179,215	\$173,269	\$159,043
<b>TOTAL EXPENDITURES</b>	<u>\$927,987</u>	<u>\$2,396,844</u>	<u>\$1,220,864</u>
 <b>BEGINNING BALANCE</b>	<u>\$4,856,298</u>	<u>\$4,830,484</u>	<u>\$3,028,497</u>
 <b>TOTAL FUND EQUITY</b>	<u>\$4,830,484</u>	<u>\$3,028,497</u>	<u>\$2,703,073</u>

**ADOPTED  
2011 BUDGET**

<b>SEWER FUND EXPENDITURES-SEWER</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$39,044	\$38,334	\$43,128
(2) Maintenance Workers			
OVERTIME	\$5,622	\$8,436	\$8,000
DISABILITY INSURANCE	\$304	\$228	\$609
WORKERS COMPENSATION	\$1,824	\$1,954	\$2,131
RETIREMENT PROGRAM	\$741	\$1,147	\$2,316
SOCIAL SECURITY	\$3,149	\$3,578	\$3,911
MEDICAL INSURANCE	\$19,171	\$19,497	\$25,032
<b>TOTAL PERSONNEL</b>	<b>\$69,855</b>	<b>\$73,174</b>	<b>\$85,127</b>
TRANSFER SERV CNTR LEASE	\$24,696	\$25,855	\$25,687
TRANSFER TO SERV CNTR FND	\$13,330	\$12,301	\$12,542
OFFICE SUPPLIES	\$132	\$132	\$50
PRINTING	\$668	\$1,246	\$1,500
POSTAGE	\$6,956	\$7,475	\$5,000
INSURANCE	\$15,357	\$15,064	\$16,118
CONFERENCES & TRAINING	\$899	\$1,007	\$1,000
TRAVEL, MEALS & LODGING	\$497	\$487	\$500
MEMBERSHIP & DUES	\$0	\$90	\$200
GASOLINE & OIL	\$2,685	\$3,600	\$4,000
EQUIPMENT REPAIRS & MAINT	\$3,995	\$3,217	\$6,000
LIFT STATION POWER	\$5,656	\$6,700	\$6,000
RADIO MAINTENANCE	\$0	\$0	\$150
MATERIALS & SUPPLIES	\$22,486	\$15,000	\$15,000
SMALL EQUIP/FURNITURE	\$562	\$0	\$2,495
TV SEWER LINES	\$5,830	\$12,049	\$12,000
CONTRACT SERVICES	\$0	\$0	\$1,000
CONTRACT LINE REPAIR	\$16,957	\$16,957	\$10,000
UNIFORMS	\$67	\$268	\$300
AUDIT	\$1,440	\$1,440	\$1,440
CAPITAL RECOVERY	\$0	\$168,127	\$168,127
LIFT STATION REPAIR	\$12,209	\$10,000	\$20,000
LIFT STATION ALARM	\$6,478	\$2,500	\$2,500
STORM SEWER	\$1,576	\$3,000	\$5,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$0	\$0
SEWER LINE REPLACEMENT	\$605	\$15,000	\$15,000
<b>TOTAL MAINT &amp; OPER</b>	<b>\$163,077</b>	<b>\$321,515</b>	<b>\$331,609</b>
EQUIPMENT IMPROVEMENTS	\$99,931	\$31,910	\$19,695
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$289,571</b>	<b>\$361,058</b>	<b>\$143,695</b>
CWRPDA LOAN PRINCIPLE	\$133,808	\$139,160	\$144,512
CWRPDA LOAN INTEREST	\$41,490	\$58,922	\$54,221
<b>TOTAL DEBT SERVICE</b>	<b>\$175,298</b>	<b>\$198,082</b>	<b>\$198,733</b>

**ADOPTED  
2011 BUDGET**

SEWER FUND EXPENDITURES-SEWER (CONTINUED)	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
TRANSFER TO GEN FUND	\$69,546	\$68,514	\$62,406
<b>TOTAL TRANSFERS</b>	<u>\$69,546</u>	<u>\$68,514</u>	<u>\$62,406</u>
<b>TOTAL SEWER LINES</b>	<u>\$767,347</u>	<u>\$1,022,343</u>	<u>\$821,570</u>
Small Equip/furniture			
metal detector			\$799
air monitoring unit - gas detector			\$1,696
			<u>\$2,495</u>
Equipment:			
Lift station pumps (2)			\$5,100
Sewer camera, seasnake w/325 ft cable			\$7,695
Scada RTU			\$6,900
			<u>\$19,695</u>
Improvements:			
Sewer line rehab			\$100,000
Manhole rehab			\$19,000
Storm sewer cleaning			\$5,000
			<u>\$124,000</u>

**ADOPTED  
2011 BUDGET**

<b>SEWER FUND EXPENDITURES-WASTEWATER</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$211,775	\$180,308	\$200,630
Supt./W & WW			
Lab Technician			
(2) Wastewater Operators - 40 hrs.			
Water/WW Operator - 20 hrs.			
Maintenance Worker			
OVERTIME	\$11,023	\$13,390	\$5,000
DISABILITY INSURANCE	\$2,242	\$2,174	\$2,832
WORKERS COMPENSATION	\$7,786	\$8,256	\$8,572
RETIREMENT PROGRAM	\$11,327	\$9,682	\$10,774
SOCIAL SECURITY	\$16,132	\$14,818	\$15,731
MEDICAL INSURANCE	\$42,417	\$42,506	\$55,296
<b>TOTAL PERSONNEL</b>	<u>\$302,702</u>	<u>\$271,134</u>	<u>\$298,835</u>
TRANSFER SERV CNTR LEASE	\$5,610	\$5,873	\$5,835
TRANSFER TO SERV CNTR FND	\$14,547	\$13,417	\$13,743
OFFICE SUPPLIES	\$781	\$637	\$1,000
ADVERTISING	\$0	\$0	\$50
TELEPHONE	\$3,124	\$3,740	\$3,500
POSTAGE	\$1,984	\$1,854	\$2,000
INSURANCE	\$14,851	\$14,568	\$15,588
CONFERENCES & TRAINING	\$890	\$550	\$1,500
TRAVEL, MEALS & LODGING	\$1,510	\$836	\$2,000
MEMBERSHIP & DUES	\$508	\$421	\$400
GASOLINE & OIL	\$3,476	\$3,964	\$4,500
EQUIPMENT REPAIRS & MAINT	\$12,717	\$16,930	\$12,000
UTILITIES	\$195,483	\$181,950	\$140,000
CONSULTANT FEES	\$19,691	\$19,800	\$15,000
FEES, CHARGES, PERMITS	\$12,279	\$12,454	\$13,000
FACILITY REPAIRS	\$19,808	\$7,000	\$20,000
FORCE MAIN REPAIRS	\$46	\$1,107	\$1,200
MATERIALS & SUPPLIES	\$31,636	\$15,485	\$25,000
SMALL EQUIP/FURNITURE	\$0	\$2,459	\$0
LABORATORY SUPPLIES	\$15,594	\$11,732	\$11,000
CONTRACT SERVICES	\$0	\$0	\$1,000
TESTING SERVICES	\$26,773	\$26,198	\$21,000
OUTSIDE BILLING	\$3,993	\$4,613	\$3,500
UNIFORMS	\$291	\$200	\$600
AUDIT	\$1,445	\$1,445	\$1,445
LAGOON CLEANING RESERVE	\$28,960	\$28,875	\$28,875
CAPITAL RECOVERY	\$0	\$411,622	\$400,000
LAGOONS & ROAD REPAIR	\$0	\$0	\$3,000
CHEMICALS	\$19,822	\$18,098	\$15,000
RECHARGE & FORCE MAIN	\$0	\$400	\$250
SCADA MAINTENANCE	\$646	\$516	\$1,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$436,465</u>	<u>\$806,744</u>	<u>\$762,986</u>

**ADOPTED  
2011 BUDGET**

SEWER FUND EXPENDITURES-WASTEWATER (CONTINUED)	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
EQUIPMENT	\$0	\$45,697	\$0
IMPROVEMENTS	\$9,605	\$1,100,000	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$9,605</b>	<b>\$1,145,697</b>	<b>\$0</b>
 TRANSFER TO GENERAL FUND	 \$179,215	 \$173,269	 \$159,043
<b>TOTAL TRANSFERS</b>	<b>\$179,215</b>	<b>\$173,269</b>	<b>\$159,043</b>
 <b>TOTAL WASTEWATER</b>	 <b>\$927,987</b>	 <b>\$2,396,844</b>	 <b>\$1,220,864</b>

**ADOPTED  
2011 BUDGET**

<b>SERVICE CENTER FUND REVENUE SUMMARY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
INVESTMENT EARNINGS	\$1,429	\$700	\$700
TRANSFER OF RESERVES	\$436,170	\$387,264	\$411,090
TRANSFER FR CAP IMPR	\$50,000	\$44,000	\$44,000
TRANSFER (LEASE)	\$176,400	\$184,692	\$183,480
<b>TOTAL REVENUE</b>	<u>\$663,999</u>	<u>\$616,656</u>	<u>\$639,270</u>
<b>EXPENDITURE SUMMARY</b>			
SALARIES	\$207,349	\$204,589	\$208,106
Division Operation Coord.			
(2) Building Maintenance			
(2) Mechanics			
Secretary			
OVERTIME	\$1,457	\$2,158	\$1,000
DISABILITY INSURANCE	\$2,210	\$2,263	\$2,937
WORKERS COMPENSATION	\$8,185	\$7,913	\$8,492
RETIREMENT PROGRAM	\$11,176	\$10,988	\$11,175
SOCIAL SECURITY	\$15,034	\$15,816	\$15,997
MEDICAL INSURANCE	\$48,686	\$50,278	\$55,332
<b>TOTAL PERSONNEL</b>	<u>\$294,097</u>	<u>\$294,005</u>	<u>\$303,039</u>
LEASE PURCHASE	\$225,840	\$229,680	\$227,480
LEASE FEES	\$1,597	\$1,500	\$1,500
OFFICE SUPPLIES	\$1,111	\$1,104	\$1,000
TELEPHONE	\$3,875	\$3,816	\$3,700
INSURANCE	\$15,253	\$15,109	\$16,009
CONFERENCES	\$400	\$0	\$1,000
TRAVEL, MEALS & LODGING	\$523	\$0	\$1,000
MEMBERSHIPS	\$310	\$270	\$450
SUBSCRIPTIONS	\$1,500	\$1,500	\$1,500
GASOLINE & OIL	\$1,438	\$2,361	\$2,700
BLDG CREW GAS & OIL	\$936	\$1,102	\$1,200
EQUIPMENT REPAIRS & MAINT	\$5,411	\$5,640	\$3,000
VEHICLE ALLOWANCE	\$288	\$300	\$300
UTILITIES	\$37,662	\$44,466	\$45,000
FACILITY REPAIRS	\$7,289	\$6,228	\$5,000
RADIO MAINTENANCE	\$89	\$0	\$300
MATERIALS & SUPPLIES	\$7,499	\$7,710	\$8,000
BLDG CREW MATERIAL & SUPPLIES	\$157	\$155	\$300
BLDG CREW TOOLS	\$385	\$447	\$500
JANITORIAL SERVICE	\$11,463	\$10,592	\$10,990
CONTRACT SERVICES	\$0	\$0	\$1,000
UNIFORMS	\$216	\$359	\$400
AUDIT	\$510	\$510	\$510
GROUNDS MAINTENANCE	\$1,351	\$4,274	\$5,000
TRANS TO GENERAL FUND	\$1,425	\$700	\$700
<b>TOTAL MAINT &amp; OPER</b>	<u>\$326,528</u>	<u>\$337,823</u>	<u>\$338,539</u>

**ADOPTED  
2011 BUDGET**

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
EQUIPMENT	\$0	\$3,000	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$3,000</u>	<u>\$0</u>
TOTAL SERVICE CENTER	<u>\$620,625</u>	<u>\$634,828</u>	<u>\$641,578</u>
BEGINNING BALANCE	<u>\$254,377</u>	<u>\$297,751</u>	<u>\$279,579</u>
TOTAL FUND EQUITY	\$297,751	\$279,579	\$277,271

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**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND POLICE</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$972,037	\$967,520	\$1,005,412
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	\$50,789	\$56,512	\$56,000
DISABILITY INSURANCE	\$9,873	\$9,998	\$14,192
WORKERS COMPENSATION	\$51,236	\$55,433	\$56,268
RETIREMENT PROGRAM	\$4,798	\$4,772	\$4,782
SOCIAL SECURITY	\$16,442	\$16,206	\$18,601
MEDICAL INSURANCE	\$184,618	\$195,596	\$237,576
PENSION	\$84,143	\$84,398	\$97,135
<b>TOTAL PERSONNEL</b>	<b>\$1,373,936</b>	<b>\$1,390,435</b>	<b>\$1,489,966</b>
OFFICE SUPPLIES	\$3,864	\$4,522	\$4,500
TELEPHONE	\$13,694	\$15,707	\$14,000
PRINTING	\$1,025	\$982	\$3,600
POSTAGE	\$992	\$1,023	\$1,100
CONFERENCES & TRAINING	\$3,893	\$8,000	\$8,000
TRAVEL, MEALS & LODGING	\$4,011	\$8,000	\$8,000
MEMBERSHIP & DUES	\$400	\$600	\$500
SUBSCRIPTION/PUBLICATION	\$617	\$634	\$2,000
ACADEMY EXPENSES	\$0	\$0	\$9,500
GASOLINE & OIL	\$26,324	\$31,298	\$40,000
EQUIPMENT REPAIRS & MAINT	\$16,020	\$15,299	\$19,200
RADIO MAINTENANCE	\$5,199	\$299	\$1,000
TASER SUPPLIES	\$0	\$2,684	\$4,700
MATERIALS & SUPPLIES	\$17,762	\$14,011	\$20,000
SMALL EQUIP/FURNITURE	\$32,354	\$6,238	\$17,145
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
GRANT EXPENSE	\$28,417	\$9,078	\$0
ASSAULT EXAMS	\$605	\$605	\$3,000
OVER/SHORT	\$0	\$0	\$5
PHYSICAL EXAMS	\$1,574	\$1,605	\$2,000
POLICE SEIZURES	\$0	\$0	\$1,000
CRIMINAL INVESTIGATION	\$4,001	\$4,444	\$5,000
UNIFORMS	\$5,403	\$5,773	\$9,000
COMMUNITY RELATIONS	\$1,312	\$1,328	\$2,700
AMMUNITION	\$4,488	\$7,835	\$7,500
<b>TOTAL MAINT &amp; OPER</b>	<b>\$173,955</b>	<b>\$141,965</b>	<b>\$185,450</b>

**ADOPTED  
2011 BUDGET**

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
TRANSFER TO CAPITAL EQUIP	\$130,250	\$107,299	\$37,625
TOTAL CAPITAL OUTLAY	<u>\$130,250</u>	<u>\$107,299</u>	<u>\$37,625</u>
TOTAL POLICE	<u>\$1,678,141</u>	<u>\$1,639,699</u>	<u>\$1,713,041</u>
Small equip/furniture:			
Handheld radio batteries			\$2,000
School security locks			\$3,600
Ballistic vests			\$8,000
Office furniture Secretary			\$1,030
Computer			\$1,015
Digital camera			\$1,500
			<u>\$17,145</u>
Equipment:			
In car video systems			\$5,200
Patrol cars (1 marked)			\$32,425
			<u>\$37,625</u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND DISPATCH	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$287,234	\$297,894	\$308,686
Dispatch Supervisor			
(8) Dispatchers - 40 hrs.			
(2) Dispatchers - 32 hrs.			
OVERTIME	\$25,666	\$24,036	\$10,400
DISABILITY INSURANCE	\$2,215	\$2,450	\$4,264
WORKERS COMPENSATION	\$1,283	\$1,381	\$1,459
RETIREMENT PROGRAM	\$9,054	\$10,510	\$16,576
SOCIAL SECURITY	\$22,742	\$24,628	\$24,410
MEDICAL INSURANCE	\$61,896	\$66,137	\$90,828
<b>TOTAL PERSONNEL</b>	<u>\$410,090</u>	<u>\$427,036</u>	<u>\$456,623</u>
OFFICE SUPPLIES	\$168	\$600	\$750
TELEPHONE	\$4,006	\$10,600	\$12,000
PRINTING	\$0	\$0	\$200
POSTAGE	\$3	\$27	\$100
CONFERENCES & TRAINING	\$919	\$716	\$2,500
TRAVEL, MEALS & LODGING	\$292	\$292	\$2,500
SUBSCRIPTIONS	\$574	\$574	\$750
EQUIPMENT REPAIRS & MAINT	\$1,567	\$1,947	\$3,000
UTILITIES	\$14	\$7,600	\$8,000
RENTS & CHARGES	\$1,404	\$1,200	\$1,650
MAINTENANCE CONTRACT	\$2,750	\$5,548	\$2,750
FACILITY REPAIRS	\$0	\$0	\$500
MATERIALS & SUPPLIES	\$681	\$8,000	\$2,000
JANITOR SERVICE	\$0	\$1,800	\$3,000
HARDWARE/SOFTWARE LEASE	\$13,374	\$14,580	\$15,750
UNIFORMS	\$825	\$500	\$800
<b>TOTAL MAINT &amp; OPER</b>	<u>\$26,577</u>	<u>\$53,984</u>	<u>\$56,250</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$7,536	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$7,536</u>	<u>\$0</u>
<b>TOTAL DISPATCH</b>	<u><u>\$436,667</u></u>	<u><u>\$488,556</u></u>	<u><u>\$512,873</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND YOUTH SERVICES</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$66,066	\$65,165	\$65,686
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$100	\$100
DISABILITY INSURANCE	\$698	\$698	\$927
WORKERS COMPENSATION	\$1,129	\$1,211	\$1,320
RETIREMENT PROGRAM	\$3,529	\$3,500	\$3,527
SOCIAL SECURITY	\$4,427	\$4,985	\$5,033
MEDICAL INSURANCE	\$22,076	\$22,752	\$25,032
<b>TOTAL PERSONNEL</b>	<u>\$97,925</u>	<u>\$98,411</u>	<u>\$101,625</u>
OFFICE SUPPLIES	\$211	\$246	\$600
TELEPHONE	\$1,917	\$2,062	\$2,050
POSTAGE	\$258	\$153	\$200
CONFERENCES & TRAINING	\$0	\$0	\$200
TRAVEL, MEALS & LODGING	\$0	\$0	\$200
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$100
MATERIALS & SUPPLIES	\$0	\$0	\$150
<b>TOTAL MAINT &amp; OPER</b>	<u>\$2,386</u>	<u>\$2,461</u>	<u>\$3,500</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL YOUTH SERVICES</b>	<u><u>\$100,311</u></u>	<u><u>\$100,872</u></u>	<u><u>\$105,125</u></u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND FIRE	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$665,633	\$659,351	\$655,964
Fire Chief			
(3) Fire Lieutenants			
(12) Fire Engineers			
Secretary - 20 hrs			
OVERTIME	\$32,075	\$50,258	\$70,875
DISABILITY INSURANCE	\$6,760	\$7,037	\$9,259
SEASONAL EMPLOYEES	\$3,643	\$3,500	\$5,000
WORKERS COMPENSATION	\$44,005	\$47,112	\$50,409
RETIREMENT	\$1,176	\$1,138	\$625
SOCIAL SECURITY	\$10,287	\$10,694	\$10,615
MEDICAL INSURANCE	\$154,799	\$156,453	\$165,852
PENSION	\$64,025	\$64,263	\$68,299
VOL FIRE PENSION	\$32,520	\$12,501	\$12,501
OLD HIRE FIRE PENSION	\$23,419	\$23,419	\$34,237
<b>TOTAL PERSONNEL</b>	<b>\$1,038,342</b>	<b>\$1,035,726</b>	<b>\$1,083,636</b>
OFFICE SUPPLIES	\$1,775	\$1,566	\$2,000
TELEPHONE	\$7,605	\$9,138	\$9,600
PRINTING	\$712	\$232	\$1,000
POSTAGE	\$285	\$311	\$700
CONFERENCES & TRAINING	\$8,388	\$8,500	\$12,500
TRAVEL, MEALS & LODGING	\$4,473	\$2,605	\$5,000
MEMBERSHIP & DUES	\$452	\$1,205	\$1,600
SUBSCRIPTION/PUBLICATION	\$2,465	\$2,612	\$3,500
GASOLINE & OIL	\$12,406	\$15,704	\$18,000
EQUIPMENT REPAIRS & MAINT	\$32,200	\$36,011	\$40,000
UTILITIES	\$15,751	\$16,735	\$20,000
FACILITY REPAIRS	\$3,871	\$6,000	\$6,000
RADIO MAINTENANCE	\$7,544	\$6,000	\$6,000
MATERIALS & SUPPLIES	\$10,722	\$40,000	\$38,100
SMALL EQUIP/FURNITURE	\$24,192	\$16,100	\$13,050
PHYSICAL EXAMS	\$2,581	\$2,581	\$4,500
CONTRACT SERVICES	\$0	\$0	\$2,400
UNIFORMS	\$9,690	\$10,998	\$13,000
TURN OUT GEAR	\$20,511	\$19,846	\$20,000
COMMUNITY RELATIONS	\$3,363	\$3,434	\$3,000
<b>TOTAL MAINT &amp; OPER</b>	<b>\$168,986</b>	<b>\$199,578</b>	<b>\$219,950</b>
IMPROVEMENTS	\$727	\$0	\$0
TRANSFER TO CAPITAL EQUIP	\$106,000	\$115,500	\$67,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$106,727</b>	<b>\$115,500</b>	<b>\$67,000</b>
<b>TOTAL FIRE</b>	<b>\$1,314,055</b>	<b>\$1,350,804</b>	<b>\$1,370,586</b>

**ADOPTED  
2011 BUDGET**

**GENERAL FUND  
FIRE (CONTINUED)**

**ACTUAL  
2009**

**PROJECTED  
2010**

**ADOPTED  
2011**

Small Equip/Furniture:

Hand held radios (2)			\$6,000
Pagers (10)			\$3,850
Tactical Medic			\$1,000
EZ-IO Sets			\$2,200
			<u>\$13,050</u>

Equipment:

Aerial payment			\$48,000
2 SCBA			\$13,000
Intercom system (start replacement plan)			\$6,000
			<u>\$67,000</u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND PLR ADMINISTRATION</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$161,924	\$131,962	\$158,650
Director of P.L.R.			
Administrative Sec.			
Recreation Supt.			
Asst. to Rec. Supt.			
OVERTIME	\$1,663	\$470	\$200
DISABILITY INSURANCE	\$1,694	\$1,097	\$2,239
WORKERS COMPENSATION	\$650	\$692	\$751
RETIREMENT PROGRAM	\$8,655	\$6,661	\$8,526
SOCIAL SECURITY	\$12,023	\$10,127	\$12,152
MEDICAL INSURANCE	\$14,622	\$16,575	\$28,104
<b>TOTAL PERSONNEL</b>	<u>\$201,231</u>	<u>\$167,584</u>	<u>\$210,622</u>
OFFICE SUPPLIES	\$671	\$760	\$800
TELEPHONE	\$1,222	\$1,245	\$1,400
PRINTING	\$1,980	\$835	\$2,000
POSTAGE	\$1,814	\$1,776	\$1,600
CONFERENCES & TRAINING	\$134	\$0	\$300
TRAVEL, MEALS & LODGING	\$196	\$118	\$350
MEMBERSHIP & DUES	\$155	\$140	\$250
SUBSCRIPTION/PUBLICATION	\$98	\$98	\$100
GASOLINE & OIL	\$421	\$357	\$750
EQUIPMENT REPAIRS & MAINT	\$160	\$0	\$300
VEHICLE ALLOWANCE	\$1,200	\$1,200	\$2,400
MATERIALS & SUPPLIES	\$96	\$64	\$250
<b>TOTAL MAINT &amp; OPER</b>	<u>\$8,147</u>	<u>\$6,593</u>	<u>\$10,500</u>
TRANSFER TO CAPITAL EQUIP	\$1,772	\$1,772	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$1,772</u>	<u>\$1,772</u>	<u>\$0</u>
<b>TOTAL PLR ADMINISTRATION</b>	<u><u>\$211,150</u></u>	<u><u>\$175,949</u></u>	<u><u>\$221,122</u></u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND CEMETERY	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$84,030	\$81,966	\$80,618
Supt./P.C.F. (1/3 of salary)			
(3) Maintenance Workers			
OVERTIME	\$7,449	\$6,477	\$8,000
DISABILITY INSURANCE	\$892	\$770	\$1,138
SEASONAL EMPLOYEES	\$4,892	\$3,850	\$4,900
WORKERS COMPENSATION	\$6,107	\$6,598	\$6,893
RETIREMENT PROGRAM	\$3,781	\$3,895	\$4,329
SOCIAL SECURITY	\$6,851	\$7,060	\$7,154
MEDICAL INSURANCE	\$26,681	\$26,996	\$34,404
<b>TOTAL PERSONNEL</b>	<u>\$140,683</u>	<u>\$137,612</u>	<u>\$147,436</u>
OFFICE SUPPLIES	\$678	\$290	\$575
TELEPHONE	\$1,863	\$1,964	\$2,000
POSTAGE	\$1	\$1	\$25
CONFERENCES & TRAINING	\$250	\$360	\$300
TRAVEL, MEALS & LODGING	\$231	\$150	\$250
GASOLINE & OIL	\$4,725	\$4,988	\$6,500
EQUIPMENT REPAIRS & MAINT	\$5,055	\$6,095	\$6,000
UTILITIES	\$10,902	\$11,427	\$14,000
FACILITY REPAIRS	\$4,009	\$5,700	\$5,000
RADIO MAINTENANCE	\$0	\$99	\$50
MATERIALS & SUPPLIES	\$4,914	\$6,000	\$7,000
SMALL EQUIP/FURNITURE	\$2,496	\$0	\$0
CONTRACT SERVICES	\$6,763	\$6,300	\$7,000
UNIFORMS	\$75	\$203	\$500
REPURCHASE CEMETERY LOTS	\$0	\$0	\$1,000
FERTILIZER	\$8,995	\$8,995	\$9,000
CHEMICALS	\$4,981	\$5,550	\$5,400
<b>TOTAL MAINT &amp; OPER</b>	<u>\$55,938</u>	<u>\$58,122</u>	<u>\$64,600</u>
TRANSFER TO CAPITAL EQUIP	\$34,495	\$4,495	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$34,495</u>	<u>\$4,495</u>	<u>\$0</u>
<b>TOTAL CEMETERY</b>	<u><u>\$231,116</u></u>	<u><u>\$200,229</u></u>	<u><u>\$212,036</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND MUSEUM</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$89,554	\$92,928	\$96,538
Museum Curator			
(1) Museum Assistant - 40 hrs			
(3) Museum Assistants - 24 hrs			
OVERTIME	\$63	\$202	\$200
DISABILITY INSURANCE	\$426	\$426	\$1,363
WORKERS COMPENSATION	\$344	\$382	\$457
RETIREMENT PROGRAM	\$4,274	\$4,307	\$5,184
SOCIAL SECURITY	\$6,679	\$7,109	\$7,400
MEDICAL INSURANCE	\$11,037	\$11,373	\$25,032
<b>TOTAL PERSONNEL</b>	<u>\$112,377</u>	<u>\$116,727</u>	<u>\$136,174</u>
OFFICE SUPPLIES	\$487	\$730	\$700
ADVERTISING	\$325	\$325	\$500
TELEPHONE	\$3,683	\$3,504	\$3,200
POSTAGE	\$280	\$202	\$300
CONFERENCES & TRAINING	\$585	\$190	\$600
TRAVEL, MEALS & LODGING	\$1,198	\$657	\$550
MEMBERSHIP & DUES	\$305	\$438	\$300
SUBSCRIPTION/PUBLICATION	\$0	\$0	\$55
EQUIPMENT REPAIRS & MAINT	\$456	\$672	\$500
VEHICLE ALLOWANCE	\$0	\$900	\$900
UTILITIES	\$12,332	\$13,173	\$12,500
FACILITY REPAIRS	\$3,270	\$3,232	\$7,500
MATERIALS & SUPPLIES	\$4,775	\$3,646	\$5,000
HERITAGE FESTIVAL	\$3,295	\$3,380	\$3,500
PROGRAMS & EXHIBITS	\$2,282	\$2,471	\$3,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$33,273</u>	<u>\$33,520</u>	<u>\$39,605</u>
IMPROVEMENTS	\$3,268	\$5,000	\$10,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$3,268</u>	<u>\$5,000</u>	<u>\$10,000</u>
<b>TOTAL MUSEUM</b>	<u>\$148,918</u>	<u>\$155,247</u>	<u>\$185,779</u>
Improvements:			
Landscaping			\$10,000

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND PARKS</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$154,728	\$155,582	\$168,574
Supt./P.C.F. (1/3 of salary)			
(6) Maintenance Workers			
OVERTIME	\$4,293	\$3,418	\$9,000
DISABILITY INSURANCE	\$1,332	\$1,650	\$2,379
SEASONAL EMPLOYEES	\$31,666	\$27,350	\$31,700
WORKERS COMPENSATION	\$8,535	\$8,838	\$10,042
RETIREMENT PROGRAM	\$7,106	\$8,225	\$9,052
SOCIAL SECURITY	\$13,853	\$14,256	\$16,009
MEDICAL INSURANCE	\$37,973	\$46,541	\$59,508
<b>TOTAL PERSONNEL</b>	<u>\$259,486</u>	<u>\$265,860</u>	<u>\$306,264</u>
OFFICE SUPPLIES	\$182	\$182	\$200
POSTAGE	\$106	\$117	\$50
CONFERENCES & TRAINING	\$138	\$600	\$500
TRAVEL, MEALS & LODGING	\$148	\$400	\$400
MEMBERSHIP & DUES	\$250	\$250	\$250
SUBSCRIPTION/PUBLICATION	\$0	\$0	\$50
GASOLINE & OIL	\$12,856	\$14,939	\$16,000
EQUIPMENT REPAIRS & MAINT	\$11,280	\$13,000	\$13,000
PLAYGROUND REPAIR	\$3,287	\$5,000	\$6,000
UTILITIES	\$19,839	\$20,308	\$19,000
FACILITY REPAIRS	\$7,366	\$8,342	\$6,000
RADIO MAINTENANCE	\$0	\$122	\$100
MATERIALS & SUPPLIES	\$28,991	\$23,332	\$25,500
SMALL EQUIP/FURNITURE	\$1,415	\$0	\$0
GRANT EXPENSE	\$0	\$10,323	\$0
CONTRACT SERVICES	\$3,294	\$3,294	\$3,300
UNIFORMS	\$468	\$440	\$1,100
FERTILIZER	\$12,094	\$12,500	\$13,000
CHEMICALS	\$9,732	\$9,811	\$9,800
<b>TOTAL MAINT &amp; OPER</b>	<u>\$111,446</u>	<u>\$122,960</u>	<u>\$114,250</u>
TRANSFER TO CAPITAL EQUIP	\$78,840	\$69,911	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$78,840</u>	<u>\$69,911</u>	<u>\$0</u>
<b>TOTAL PARKS</b>	<u><u>\$449,772</u></u>	<u><u>\$458,731</u></u>	<u><u>\$420,514</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND FORESTRY</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$62,347	\$64,888	\$66,358
Supt./P.C.F. (1/3 of salary)			
(2) Tree Trimmers			
OVERTIME	\$675	\$500	\$1,000
DISABILITY INSURANCE	\$601	\$492	\$937
SEASONAL EMPLOYEES	\$3,261	\$4,275	\$3,300
WORKERS COMPENSATION	\$3,045	\$3,240	\$3,391
RETIREMENT PROGRAM	\$3,196	\$2,293	\$3,563
SOCIAL SECURITY	\$4,744	\$5,329	\$5,405
MEDICAL INSURANCE	\$18,364	\$18,714	\$21,888
<b>TOTAL PERSONNEL</b>	<u>\$96,233</u>	<u>\$99,731</u>	<u>\$105,842</u>
OFFICE SUPPLIES	\$43	\$43	\$50
POSTAGE	\$1	\$2	\$25
CONFERENCES & TRAINING	\$45	\$45	\$150
TRAVEL, MEALS & LODGING	\$0	\$25	\$150
MEMBERSHIP & DUES	\$237	\$237	\$100
SUBSCRIPTION/PUBLICATION	\$69	\$15	\$100
GASOLINE & OIL	\$4,698	\$5,276	\$6,000
EQUIPMENT REPAIRS & MAINT	\$8,593	\$10,823	\$8,000
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$1,993	\$3,250	\$2,000
SMALL EQUIP/FURNITURE	\$0	\$1,187	\$0
SPRAYING PROJECT	\$224	\$50	\$225
CONTRACT SERVICES	\$6,061	\$6,375	\$7,500
UNIFORMS	\$242	\$45	\$350
NEW TREES	\$4,784	\$4,000	\$5,000
PLANTING PROJECT	\$854	\$1,100	\$2,000
DUMP FEES	\$1,679	\$1,779	\$2,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$29,523</u>	<u>\$34,252</u>	<u>\$34,200</u>
TRANSFER TO CAPITAL EQUIP	\$8,293	\$32,223	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$8,293</u>	<u>\$32,223</u>	<u>\$0</u>
<b>TOTAL FORESTRY</b>	<u><u>\$134,049</u></u>	<u><u>\$166,206</u></u>	<u><u>\$140,042</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND RECREATION CENTER</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
SALARIES	\$84,196	\$81,914	\$81,632
(2) Cashiers/Receptionists			
Rec Center Custodian - 40 hrs.			
Rec Center Custodian - 20 hrs.			
OVERTIME	\$1,385	\$582	\$1,800
DISABILITY INSURANCE	\$716	\$715	\$1,152
SEASONAL EMPLOYEES	\$141,615	\$120,000	\$142,000
WORKERS COMPENSATION	\$12,783	\$11,935	\$14,368
RETIREMENT PROGRAM	\$3,801	\$4,377	\$4,384
SOCIAL SECURITY	\$16,777	\$15,491	\$17,246
MEDICAL INSURANCE	\$26,659	\$27,478	\$30,228
<b>TOTAL PERSONNEL</b>	<u>\$287,932</u>	<u>\$262,492</u>	<u>\$292,810</u>
OFFICE SUPPLIES	\$1,228	\$711	\$1,000
ADVERTISING	\$416	\$416	\$500
TELEPHONE	\$4,202	\$3,500	\$4,000
PRINTING	\$1,512	\$951	\$1,000
POSTAGE	\$593	\$709	\$600
CONFERENCES & TRAINING	\$0	\$50	\$250
TRAVEL, MEALS & LODGING	\$134	\$200	\$600
MEMBERSHIP & DUES	\$185	\$250	\$250
SUBSCRIPTION/PUBLICATION	\$354	\$98	\$354
AWARDS	\$108	\$259	\$150
RED CROSS LESSONS/TRAINING	\$2,234	\$2,500	\$2,500
GASOLINE & OIL	\$19	\$19	\$50
EQUIPMENT REPAIRS & MAINT	\$21,581	\$15,000	\$20,000
UTILITIES	\$96,787	\$97,517	\$125,000
MAINTENANCE CONTRACT	\$7,267	\$7,302	\$7,500
FACILITY REPAIRS	\$22,446	\$20,000	\$15,000
MATERIALS & SUPPLIES	\$15,379	\$16,000	\$18,000
SMALL EQUIP/FURNITURE	\$12,820	\$0	\$2,300
OVER & SHORT ACCOUNT	-\$82	-\$69	\$100
UNIFORMS	\$921	\$550	\$1,000
CHEMICALS	\$16,346	\$16,954	\$17,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$204,450</u>	<u>\$182,917</u>	<u>\$217,154</u>
IMPROVEMENTS	\$0	\$0	\$0
TRANSFER TO CAPITAL EQUIP	\$500	\$500	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$500</u>	<u>\$500</u>	<u>\$0</u>
<b>TOTAL RECREATION CENTER</b>	<u><u>\$492,882</u></u>	<u><u>\$445,909</u></u>	<u><u>\$509,964</u></u>
Small equipment/furniture:			
Umbrellas for outdoor pool (10)			\$2,300

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
<b>SOFTBALL</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
SEASONAL EMPLOYEES	\$11,198	\$13,700	\$12,500
WORKERS COMPENSATION	\$678	\$731	\$600
SOCIAL SECURITY	\$857	\$1,048	\$956
<b>TOTAL PERSONNEL</b>	<u>\$12,733</u>	<u>\$15,479</u>	<u>\$14,056</u>
TELEPHONE	\$527	\$525	\$550
PRINTING	\$120	\$180	\$200
AWARDS	\$1,214	\$1,550	\$1,550
EQUIPMENT REPAIRS & MAINT	\$33	\$5,000	\$300
UTILITIES	\$12,139	\$12,000	\$16,000
FACILITY REPAIRS	\$1,184	\$2,500	\$2,500
MATERIALS & SUPPLIES	\$6,228	\$5,700	\$6,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$21,445</u>	<u>\$27,455</u>	<u>\$27,100</u>
<b>TOTAL SOFTBALL</b>	<u><u>\$34,178</u></u>	<u><u>\$42,934</u></u>	<u><u>\$41,156</u></u>
<b>YOUTH SOFTBALL</b>			
SEASONAL EMPLOYEES	\$6,383	\$5,925	\$6,000
WORKERS COMPENSATION	\$244	\$263	\$288
SOCIAL SECURITY	\$489	\$453	\$459
<b>TOTAL PERSONNEL</b>	<u>\$7,116</u>	<u>\$6,641</u>	<u>\$6,747</u>
AWARDS	\$587	\$587	\$600
EQUIPMENT REPAIRS	\$0	\$300	\$300
MATERIALS & SUPPLIES	\$3,153	\$2,278	\$3,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$3,740</u>	<u>\$3,165</u>	<u>\$3,900</u>
<b>TOTAL YOUTH SOFTBALL</b>	<u><u>\$10,856</u></u>	<u><u>\$9,806</u></u>	<u><u>\$10,647</u></u>
<b>BASKETBALL</b>			
SEASONAL EMPLOYEES	\$4,873	\$7,221	\$6,000
WORKERS COMPENSATION	\$233	\$251	\$288
SOCIAL SECURITY	\$373	\$552	\$459
<b>TOTAL PERSONNEL</b>	<u>\$5,479</u>	<u>\$8,024</u>	<u>\$6,747</u>
AWARDS	\$617	\$480	\$650
MATERIALS & SUPPLIES	\$130	\$225	\$225
<b>TOTAL MAINT &amp; OPER</b>	<u>\$747</u>	<u>\$705</u>	<u>\$875</u>
<b>TOTAL BASKETBALL</b>	<u><u>\$6,226</u></u>	<u><u>\$8,729</u></u>	<u><u>\$7,622</u></u>

**ADOPTED  
2011 BUDGET**

<b>GENERAL FUND</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
<b>VOLLEYBALL</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
SEASONAL EMPLOYEES	\$5,521	\$5,000	\$5,500
WORKERS COMPENSATION	\$190	\$222	\$264
SOCIAL SECURITY	\$422	\$383	\$421
<b>TOTAL PERSONNEL</b>	<u>\$6,133</u>	<u>\$5,605</u>	<u>\$6,185</u>
AWARDS	\$603	\$885	\$650
MATERIALS & SUPPLIES	\$24	\$200	\$200
<b>TOTAL MAINT &amp; OPER</b>	<u>\$627</u>	<u>\$1,085</u>	<u>\$850</u>
<b>TOTAL VOLLEYBALL</b>	<u><u>\$6,760</u></u>	<u><u>\$6,690</u></u>	<u><u>\$7,035</u></u>
<b>TOLLA BROWN PARK</b>			
UTILITIES	\$6,426	\$7,323	\$10,000
MATERIALS & SUPPLIES	\$1,641	\$1,673	\$2,750
<b>TOTAL MAINT &amp; OPER</b>	<u>\$8,067</u>	<u>\$8,996</u>	<u>\$12,750</u>
<b>TOTAL TOLLA BROWN PARK</b>	<u><u>\$8,067</u></u>	<u><u>\$8,996</u></u>	<u><u>\$12,750</u></u>
<b>SPECIAL EVENTS</b>			
MATERIALS & SUPPLIES	\$176	\$89	\$450
EMPLOYEE SWELLNESS	\$2,505	\$2,466	\$3,000
JULY 4TH CELEBRATION	\$13,712	\$9,400	\$13,000
EMPLOYEE PICNIC	\$2,336	\$2,000	\$2,500
EMPLOYEE BANQUET	\$6,258	\$6,000	\$6,000
EMPLOYEE XMAS GIFT	\$4,097	\$4,097	\$4,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$29,084</u>	<u>\$24,052</u>	<u>\$28,950</u>
<b>TOTAL SPECIAL EVENTS</b>	<u><u>\$29,084</u></u>	<u><u>\$24,052</u></u>	<u><u>\$28,950</u></u>
<b>TENNIS</b>			
SEASONAL EMPLOYEES	\$0	\$0	\$5,000
WORKERS COMPENSATION	\$0	\$0	\$240
SOCIAL SECURITY	\$0	\$0	\$383
<b>TOTAL PERSONNEL</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,623</u>
AWARDS	\$0	\$0	\$1,000
UTILITIES	\$5,610	\$6,590	\$8,500
COURT & LIGHT REPAIRS	\$380	\$1,320	\$2,250
MATERIALS & SUPPLIES	\$61	\$189	\$1,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$6,051</u>	<u>\$8,099</u>	<u>\$13,250</u>
<b>TOTAL TENNIS</b>	<u><u>\$6,051</u></u>	<u><u>\$8,099</u></u>	<u><u>\$18,873</u></u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND	ACTUAL	PROJECTED	ADOPTED
YOUTH BASKETBALL	2009	2010	2011
SEASONAL EMPLOYEES	\$12,362	\$14,388	\$14,500
WORKERS COMPENSATION	\$494	\$576	\$696
SOCIAL SECURITY	\$946	\$1,108	\$1,109
<b>TOTAL PERSONNEL</b>	<u>\$13,802</u>	<u>\$16,072</u>	<u>\$16,305</u>
 MATERIALS & SUPPLIES	 \$5,243	 \$5,583	 \$7,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$5,243</u>	<u>\$5,583</u>	<u>\$7,000</u>
 <b>TOTAL YOUTH BASKETBALL</b>	<u><u>\$19,045</u></u>	<u><u>\$21,655</u></u>	<u><u>\$23,305</u></u>
<b>YOUTH VOLLEYBALL</b>			
SEASONAL EMPLOYEES	\$3,064	\$4,000	\$4,000
WORKERS COMPENSATION	\$102	\$177	\$192
SOCIAL SECURITY	\$206	\$306	\$306
<b>TOTAL PERSONNEL</b>	<u>\$3,372</u>	<u>\$4,483</u>	<u>\$4,498</u>
 MATERIALS & SUPPLIES	 \$3,671	 \$2,969	 \$3,500
<b>TOTAL MAINT &amp; OPER</b>	<u>\$3,671</u>	<u>\$2,969</u>	<u>\$3,500</u>
 <b>TOTAL YOUTH VOLLEYBALL</b>	<u><u>\$7,043</u></u>	<u><u>\$7,452</u></u>	<u><u>\$7,998</u></u>
<b>BASEBALL</b>			
SEASONAL EMPLOYEES	\$2,439	\$2,075	\$3,100
WORKERS COMPENSATION	\$128	\$137	\$149
SOCIAL SECURITY	\$187	\$160	\$237
<b>TOTAL PERSONNEL</b>	<u>\$2,754</u>	<u>\$2,372</u>	<u>\$3,486</u>
 EQUIPMENT REPAIRS & MAINT	 \$0	 \$0	 \$3,150
UTILITIES	\$11,058	\$13,174	\$12,000
FACILITY REPAIRS	\$5,217	\$500	\$5,500
STERLING BASEBALL ORGAN	\$6,000	\$3,810	\$3,000
<b>TOTAL MAINT &amp; OPER</b>	<u>\$22,275</u>	<u>\$17,484</u>	<u>\$23,650</u>
 <b>TOTAL BASEBALL</b>	<u><u>\$25,029</u></u>	<u><u>\$19,856</u></u>	<u><u>\$27,136</u></u>

**ADOPTED  
2011 BUDGET**

GENERAL FUND LIBRARY	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
SALARIES	\$216,605	\$214,587	\$222,678
Supt./Library			
(3) Library Assistants - 40 hrs			
(7) Library Assistants - 20 hrs			
OVERTIME	\$0	\$300	\$300
DISABILITY INSURANCE	\$1,437	\$1,438	\$3,143
WORKERS COMPENSATION	\$873	\$930	\$1,054
RETIREMENT PROGRAM	\$11,004	\$10,991	\$11,958
SOCIAL SECURITY	\$15,749	\$16,416	\$17,058
MEDICAL INSURANCE	\$37,661	\$38,842	\$42,744
<b>TOTAL PERSONNEL</b>	<u>\$283,329</u>	<u>\$283,504</u>	<u>\$298,935</u>
OFFICE SUPPLIES	\$1,469	\$1,039	\$1,800
ADVERTISING	\$212	\$77	\$300
TELEPHONE	\$6,137	\$5,246	\$5,700
PRINTING	\$433	\$452	\$500
POSTAGE	\$2,704	\$3,000	\$3,000
CONFERENCES & TRAINING	\$195	\$125	\$350
TRAVEL, MEALS & LODGING	\$446	\$482	\$500
MEMBERSHIP & DUES	\$90	\$90	\$100
SUBSCRIPTION/PUBLICATION	\$18,098	\$19,046	\$19,000
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$800
COMPUTER UPGRADE & MAINT	\$19,901	\$20,716	\$21,000
UTILITIES	\$23,528	\$26,682	\$37,950
FACILITY REPAIRS	\$2,640	\$3,386	\$3,500
MATERIALS & SUPPLIES	\$11,278	\$11,000	\$12,500
SMALL EQUIP/FURNITURE	\$11,673	\$8,165	\$6,350
JANITOR SERVICE	\$17,512	\$16,179	\$26,640
BOOK REPAIRS	\$0	\$0	\$250
BOOKS	\$52,525	\$53,813	\$53,250
LITERACY PROGRAM	\$138	\$97	\$1,000
SPECIAL PROGRAMS	\$1,272	\$1,222	\$1,400
<b>TOTAL MAINT &amp; OPER</b>	<u>\$170,251</u>	<u>\$170,817</u>	<u>\$195,890</u>
TRANSFER TO CAPITAL EQUIP	\$2,250	\$2,250	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$2,250</u>	<u>\$2,250</u>	<u>\$0</u>
<b>TOTAL LIBRARY</b>	<u>\$455,830</u>	<u>\$456,571</u>	<u>\$494,825</u>
Small equipment/furniture:			
Computers (4 comp & monitors)			\$5,050
Printer (for public use)			\$1,300
			<u>\$6,350</u>

**ADOPTED  
2011 BUDGET**

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$4,657	\$1,461	\$2,000
MISCELLANEOUS	\$23	\$150	\$0
RENT - SUPER 8	\$29,528	\$28,569	\$28,570
LEASE - TCI	\$6,535	\$6,519	\$6,518
LEASE - KENTEC	\$90	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$3,500	\$3,500	\$3,500
LEASE - SCOREBOARD ADV	\$1,500	\$0	\$0
RENT - KSTC	\$2,202	\$2,198	\$2,198
RENT - CELLULAR ONE	\$3,768	\$3,768	\$3,768
DOLA GRANT - COMMUNICATIONS	\$210,389	\$28,611	\$0
DOLA GRANT - LIBRARY	\$0	\$600,000	\$0
GATES GRANT - LIBRARY	\$0	\$100,000	\$0
GRANTS - LIBRARY	\$0	\$55,000	\$0
DONATION - LIBRARY	\$0	\$35,000	\$0
DONATION - TENNIS COURT	\$125,000	\$0	\$0
DONATION - COMMUNICATION BLDG	\$105,377	\$14,330	\$0
DONATION - MUSEUM BLDG	\$0	\$1,050,000	\$0
DONATION - MUSEUM EXHIBITS	\$0	\$50,000	\$0
TRANSFER FR ELNA ANDERSON	\$0	\$201,684	\$0
TRANSFER FR ETHEL LINDSTROM	\$0	\$235,509	\$0
TRANSFER FR LIBRARY IMPROVEMENT	\$0	\$1,326,819	\$0
<b>TOTAL REVENUE</b>	<b>\$492,896</b>	<b>\$3,743,535</b>	<b>\$46,971</b>
MUSEUM - BUILDING	\$0	\$1,050,000	\$0
MUSEUM - EXHIBITS	\$76,502	\$50,000	\$0
LIBRARY ADDITION	\$0	\$2,299,350	\$0
ELM STREET PARK	\$125,009	\$0	\$0
LAND TRANSACTION	\$0	\$1,250	\$0
LAND PURCHASE	\$450,358	\$187	\$0
BUILDING IMPR-COMMUNICATION BLD	\$0	\$190,695	\$0
AUDIT	\$510	\$510	\$510
TRANSFER TO LIBRARY IMPROVEMENT	\$0	\$254,662	\$0
TRANSFER TO SERV CENTER	\$50,000	\$44,000	\$44,000
<b>TOTAL EXPENDITURES</b>	<b>\$702,379</b>	<b>\$3,890,654</b>	<b>\$44,510</b>
<b>BEGINNING BALANCE</b>	<b>\$1,075,553</b>	<b>\$866,070</b>	<b>\$718,951</b>
<b>TOTAL FUND EQUITY</b>	<b>\$866,070</b>	<b>\$718,951</b>	<b>\$721,412</b>

**ADOPTED  
2011 BUDGET**

<b>INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
INVESTMENT EARNINGS	\$2,030	\$1,350	\$1,300
SALE OF ASSET	\$617	\$5,734	\$0
TRANSFER OF RESERVES	\$546,327	\$536,668	\$120,375
DONATION	\$8,851	\$0	\$0
<b>TOTAL REVENUES</b>	<u>\$557,825</u>	<u>\$543,752</u>	<u>\$121,675</u>
AUDIT	\$865	\$865	\$865
POLICE EQUIPMENT	\$121,081	\$94,094	\$37,625
DISPATCH EQUIPMENT	\$0	\$7,536	\$0
FIRE EQUIPMENT	\$71,663	\$69,340	\$67,000
PUBLIC WORKS EQUIPMENT	\$8,468	\$99,988	\$15,750
PARKS, LIBRARY & RECREATION	\$74,053	\$70,643	\$0
NON DEPARTMENTAL	\$68,409	\$41,525	\$0
LEASE INTEREST	\$13,110	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$357,649</u>	<u>\$383,991</u>	<u>\$121,240</u>
<b>BEGINNING BALANCE</b>	<u>\$421,574</u>	<u>\$621,750</u>	<u>\$781,511</u>
<b>TOTAL FUND EQUITY</b>	\$621,750	\$781,511	\$781,946
Police Department			
In car video systems			\$5,200
Patrol cars (1 marked)			<u>\$32,425</u>
			\$37,625
Fire Department			
Aerial payment			\$48,000
2 SCBA			\$13,000
Intercom system (start replacement plan)			<u>\$6,000</u>
			\$67,000
Public Works			
Sander			\$9,250
Walk behind paint striper			<u>\$6,500</u>
			\$15,750

**ADOPTED  
2011 BUDGET**

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$2,707	\$1,350	\$1,400
EMPLOYEE PREMIUM	\$214,231	\$227,085	\$137,844
WELLNESS	\$1,074	\$0	\$0
CITY PREMIUM	\$1,028,997	\$1,056,356	\$1,253,172
<b>TOTAL REVENUE</b>	<u>\$1,247,009</u>	<u>\$1,284,791</u>	<u>\$1,392,416</u>
WELLNESS	\$1,074	\$0	\$0
PREMIUM FEES	\$1,243,854	\$1,293,516	\$1,391,016
FLEX EXPENSE	\$3,516	\$3,096	\$3,600
AUDIT	\$600	\$600	\$600
TRANSFER TO GENERAL FUND	\$2,708	\$1,350	\$1,400
<b>TOTAL EXPENDITURES</b>	<u>\$1,251,752</u>	<u>\$1,298,562</u>	<u>\$1,396,616</u>
<b>BEGINNING BALANCE</b>	<u>\$684,073</u>	<u>\$679,330</u>	<u>\$665,559</u>
<b>TOTAL FUND EQUITY</b>	\$679,330	\$665,559	\$661,359

**ADOPTED  
2011 BUDGET**

<b>INTERNAL SERVICE FUND RISK MANAGEMENT FUND</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
INVESTMENT EARNINGS	\$3,659	\$1,835	\$1,800
MISCELLANEOUS	\$3,280	\$5,000	\$5,000
COMPENSATION FOR LOSS	\$22,538	\$7,500	\$5,000
TRANSFER OF RESERVES	\$174,999	\$171,668	\$200,000
TRANSFER FOR WORK COMP	\$202,577	\$214,644	\$230,505
<b>TOTAL REVENUE</b>	<u>\$407,053</u>	<u>\$400,647</u>	<u>\$442,305</u>
CLAIMS PAID	\$22,864	\$60,000	\$60,000
EXPENSE FOR WORK COMP	\$197,818	\$214,632	\$233,000
PREMIUM FEES	\$179,815	\$185,833	\$200,000
EXPENSE FOR UNEMPLOYMENT	\$5,093	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$600	\$257	\$300
AUDIT	\$560	\$560	\$560
TRANSFER TO GENERAL FUND	\$3,658	\$1,835	\$1,800
<b>TOTAL EXPENDITURES</b>	<u>\$410,408</u>	<u>\$473,117</u>	<u>\$505,660</u>
<b>BEGINNING BALANCE</b>	<u>\$874,062</u>	<u>\$870,707</u>	<u>\$798,237</u>
<b>TOTAL FUND EQUITY</b>	\$870,707	\$798,237	\$734,882

**ADOPTED  
2011 BUDGET**

<b>SPECIAL REVENUE FUND CONSERVATION TRUST FUND</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
STATE CONTRIBUTION	\$127,511	\$113,284	\$115,000
INVESTMENT EARNINGS	\$1,211	\$475	\$500
<b>TOTAL REVENUE</b>	<u>\$128,722</u>	<u>\$113,759</u>	<u>\$115,500</u>
TENNIS COURT IMPROVEMENTS	\$119,121	\$42,883	\$15,000
BASKETBALL COURTS	\$2,480	\$0	\$5,000
PLAYGROUND	\$43,240	\$0	\$73,000
NEW ROOF SECURITY PAVILION	\$8,511	\$0	\$0
ROOF RESTROOMS & STORAGE SHED	\$6,390	\$0	\$0
SECURITY CAMERAS (5 @ \$2,000)	\$9,825	\$0	\$0
SCOREBOARDS PIONEER PARK	\$20,564	\$0	\$0
TRAFFIC BRIDGE	\$0	\$135,000	\$0
SOFTBALL BACKSTOPS	\$0	\$0	\$9,000
FITNESS EQUIPMENT - REC CENTER	\$0	\$0	\$55,000
STEEL PICNIC TABLES	\$0	\$0	\$9,800
ALUMINUM PICNIC TABLES	\$0	\$0	\$7,646
ROOF COLUMBINE NORTH PAVILION	\$0	\$0	\$2,900
SOFTBALL INFIELDS	\$0	\$0	\$21,450
<b>TOTAL EXPENDITURES</b>	<u>\$210,131</u>	<u>\$177,883</u>	<u>\$198,796</u>
<b>BEGINNING BALANCE</b>	<u>\$298,294</u>	<u>\$216,885</u>	<u>\$152,761</u>
<b>TOTAL FUND EQUITY</b>	<u>\$216,885</u>	<u>\$152,761</u>	<u>\$69,465</u>

**ADOPTED  
2011 BUDGET**

<b>SPECIAL REVENUE FUND PERPETUAL CARE FUND</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
PERPETUAL CARE SALES	\$3,550	\$2,000	\$2,500
PERPETUAL CARE - NICHES	\$8,430	\$8,500	\$9,000
INVESTMENT EARNINGS	\$528	\$285	\$300
<b>TOTAL REVENUE</b>	<u>\$12,508</u>	<u>\$10,785</u>	<u>\$11,800</u>
AUDIT	\$305	\$305	\$305
NICHES ENGRAVING/SUPPLIES	\$1,200	\$514	\$2,000
TRANSFER TO GEN FUND	\$528	\$285	\$300
<b>TOTAL EXPENDITURES</b>	<u>\$2,033</u>	<u>\$1,104</u>	<u>\$2,605</u>
<b>BEGINNING BALANCE</b>	<u>\$124,649</u>	<u>\$135,124</u>	<u>\$144,805</u>
<b>TOTAL FUND EQUITY</b>	\$135,124	\$144,805	\$154,000

**ADOPTED  
2011 BUDGET**

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$131	\$65	\$70
<b>TOTAL REVENUE</b>	<u>\$131</u>	<u>\$65</u>	<u>\$70</u>
BOOKS	\$0	\$800	\$800
AUDIT	\$50	\$50	\$50
<b>TOTAL EXPENDITURES</b>	<u>\$50</u>	<u>\$850</u>	<u>\$850</u>
 <b>BEGINNING BALANCE</b>	 <u>\$31,754</u>	 <u>\$31,835</u>	 <u>\$31,050</u>
 <b>TOTAL FUND EQUITY</b>	 \$31,835	 \$31,050	 \$30,270

**ADOPTED  
2011 BUDGET**

SPECIAL REVENUE FUND OLD LIBRARY BUILDING FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$15	\$0	\$0
<b>TOTAL REVENUE</b>	<u>\$15</u>	<u>\$0</u>	<u>\$0</u>
DESIGN LIBRARY	\$6,451	\$0	\$0
AUDIT	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$6,451</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$6,436</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL FUND EQUITY</b>	\$0	\$0	\$0

**ADOPTED  
2011 BUDGET**

SPECIAL REVENUE FUND ELNA ANDERSON FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$848	\$365	\$0
BEQUEST	\$238	\$0	\$0
TOTAL REVENUE	\$1,086	\$365	\$0
AUDIT	\$50	\$50	\$0
TRANSFER TO CAPITAL IMPROVEMENT	\$0	\$201,684	\$0
TOTAL EXPENDITURES	\$50	\$201,734	\$0
BEGINNING BALANCE	\$200,333	\$201,369	\$0
TOTAL FUND EQUITY	\$201,369	\$0	\$0

**ADOPTED  
2011 BUDGET**

SPECIAL REVENUE FUND ETHEL LINDSTROM FUND	ACTUAL 2009	PROJECTED 2010	ADOPTED 2011
INVESTMENT EARNINGS	\$988	\$427	\$0
BEQUEST	\$1,468	\$0	\$0
TOTAL REVENUE	\$2,456	\$427	\$0
AUDIT	\$50	\$50	\$0
TRANSFER TO CAPITAL IMPROVEMENT	\$0	\$235,509	\$0
TOTAL EXPENDITURES	\$50	\$235,559	\$0
 BEGINNING BALANCE	 \$232,726	 \$235,132	 \$0
 TOTAL FUND EQUITY	 \$235,132	 \$0	 \$0

**ADOPTED  
2011 BUDGET**

<b>SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND</b>	<b>ACTUAL 2009</b>	<b>PROJECTED 2010</b>	<b>ADOPTED 2011</b>
INVESTMENT EARNINGS	\$3,673	\$2,397	\$0
CONTRIBUTIONS	\$571,663	\$9,225	\$0
TRANSFER FR CAPITAL IMPROVEMENT	\$0	\$254,662	\$0
<b>TOTAL REVENUE</b>	<u>\$575,336</u>	<u>\$266,284</u>	<u>\$0</u>
AUDIT	\$50	\$50	\$0
TRANSFER TO CAPITAL IMPROVEMENT	\$0	\$1,326,819	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$50</u>	<u>\$1,326,869</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$739,961</u>	<u>\$1,315,247</u>	<u>\$254,662</u>
<b>TOTAL FUND EQUITY</b>	\$1,315,247	\$254,662	\$254,662

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**COMPARATIVE GENERAL PROPERTY TAX RATES**

<b>YEAR</b>	<b>VALUATION</b>	<b>RATE PER \$1,000</b>	<b>REVENUE</b>	<b>DIFFERENCE FROM LAST</b>
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	\$72,604,290	14.027	\$1,018,420	\$24,040

**ANALYSIS OF PROPOSED TAX LEVY  
2010**

<b>NET ASSESSED VALUATION:</b>		<b>\$72,604,290</b>
<b>GENERAL OPERATING FUND</b>	<b>IN MILLS 14.027</b>	<b>REVENUE \$1,018,420</b>
<b>REFUNDS/ABATEMENTS</b>	<u>0</u>	<u>\$0</u>
<b>TOTAL</b>	<b>14.027</b>	<b>\$1,018,420</b>

\*Additional mills allowed for refunds/abatements

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# CAPITAL IMPROVEMENTS PLAN

## 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 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.

# CAPITAL IMPROVEMENTS PLAN

## PUBLIC WORKS DEPARTMENT

### STREET DIVISION

YEAR	IMPROVEMENT	PROJECTED COST	FUNDING
2011	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$32,000	GENERAL FUND
2011	STREET IMPROVEMENT PROGRAM Continue program	\$650,000	GENERAL FUND
2011	STREET SURFACE TREATMENT Continue program	\$150,000	GENERAL FUND
2011	PEDESTRIAN SIDEWALK IMPROVEMENTS S 3rd Avenue <b>(THIS IS NOT INCLUDED IN THE BUDGET)</b>	\$26,500 \$106,000	GENERAL FUND FEDERAL FUNDS
2011	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main <b>(THIS IS NOT INCLUDED IN THE BUDGET)</b>	\$44,000 \$176,000	GENERAL FUND FEDERAL FUNDS
2012	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$32,000	GENERAL FUND
2012	STREET IMPROVEMENT PROGRAM Continue program	\$650,000	GENERAL FUND
2012	STREET SURFACE TREATMENT Continue program	\$150,000	GENERAL FUND
2013	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2013	STREET IMPROVEMENT PROGRAM Continue program	\$700,000	GENERAL FUND
2013	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2014	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2014	STREET IMPROVEMENT PROGRAM Continue program	\$700,000	GENERAL FUND
2014	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2015	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2015	STREET IMPROVEMENT PROGRAM Continue program	\$800,000	GENERAL FUND
2015	STREET SURFACE TREATMENT Continue program	\$250,000	GENERAL FUND

## CAPITAL IMPROVEMENTS PLAN

### PUBLIC WORKS DEPARTMENT

#### AIRPORT DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2012	AIRPORT RECONSTRUCTION Fog Seal runway and remark	\$16,000 \$64,000	GENERAL FUND STATE SHARE
2013	AIRPORT RECONSTRUCTION Parallel Taxiway Phase I	\$71,381 \$249,999 \$450,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2014	AIRPORT RECONSTRUCTION Parallel Taxiway Phase II	\$65,461 \$250,000 \$150,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2015	AIRPORT RECONSTRUCTION Parallel Taxiway Phase III Rehabilitate South Apron in Terminal Area	\$45,001 \$168,158 \$150,000	GENERAL FUND STATE SHARE FEDERAL SHARE
2016	AIRPORT RECONSTRUCTION GA Entitlement seal coat, crack seal runway Apron rehab west of terminal Joint seal concrete apron	\$21,948 \$75,947 \$150,000	GENERAL FUND STATE SHARE FEDERAL SHARE

### PUBLIC WORKS DEPARTMENT

#### WATER DIVISION

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

## CAPITAL IMPROVEMENTS PLAN

### PUBLIC WORKS DEPARTMENT

#### WATER DIVISION (CONTINUED)

2012	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2012	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$122,107	CAPITAL RECOVERY
2012	WATER TANK 5 MG Capacity	\$1,000,000	BOND/LOAN
2013	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2013	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2013	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$122,107	CAPITAL RECOVERY
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 METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2014	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2014	WATER PURCHASE Raw water purchase	\$50,000	CAPITAL RECOVERY
2014	WELL #3 Scalva well	\$125,000	CAPITAL RECOVERY
2015	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2015	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2013	WATER MAIN UPGRADE Water main upgrades (RO affects)	\$365,000	CAPITAL RECOVERY
2015	WATER TREATMENT PLANT 1.3 MGD Expansion	\$3,700,053	BOND/LOAN
2015	RESERVOIR Scalva Farm location	\$600,000	CAPITAL RECOVERY

**CAPITAL IMPROVEMENTS PLAN**

**PUBLIC WORKS DEPARTMENT**

**SEWER DIVISION**

<b>YEAR</b>	<b>IMPROVEMENT</b>	<b>PROJECTED COST</b>	<b>FUNDING</b>
2011	SEWER LINE REHABILITATION	\$100,000	USER FEES
2011	MANHOLE REHABILITATION	\$19,000	USER FEES
2012	SEWER LINE REHABILITATION	\$100,000	USER FEES
2012	MANHOLE REHABILITATION	\$19,000	USER FEES
2013	SEWER LINE REHABILITATION	\$100,000	USER FEES
2013	MANHOLE REHABILITATION	\$19,000	USER FEES
2014	SEWER LINE REHABILITATION	\$100,000	USER FEES
2014	MANHOLE REHABILITATION	\$19,000	USER FEES
2015	SEWER LINE REHABILITATION	\$100,000	USER FEES
2015	MANHOLE REHABILITATION	\$19,000	USER FEES

**CAPITAL IMPROVEMENTS PLAN**

**PARKS, LIBRARY AND RECREATION DEPARTMENT**

**PARKS DIVISION**

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2011	PLAYGROUND Columbine Park	\$75,000	CONSERVATION TRUST
2011	SOFTBALL FIELDS Backstops	\$9,000	CONSERVATION TRUST
2011	SOFTBALL FIELDS Infields	\$21,450	CONSERVATION TRUST
2011	TENNIS COURTS Resurface courts at Cheairs Park	\$15,000	CONSERVATION TRUST
2011	BASKETBALL COURTS Resurface courts at Cheairs Park	\$5,000	CONSERVATION TRUST

**CEMETERY DIVISION**

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2012	RIVERSIDE CEMETERY PAVING PROJECT Grade and pave streets with asphalt	\$103,500	GENERAL FUND

## 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
2010	\$ 277,680
2011	\$ 275,480
2012	\$ 278,040
2013	\$ 280,120
2014	\$ 281,720
2015-2018	<u>\$1,025,098</u>
Total minimum lease payments	\$2,418,138
Less amount representing interest	<u>- 509,128</u>
Present value of future Net minimum lease payments	<u>\$1,909,010</u>

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