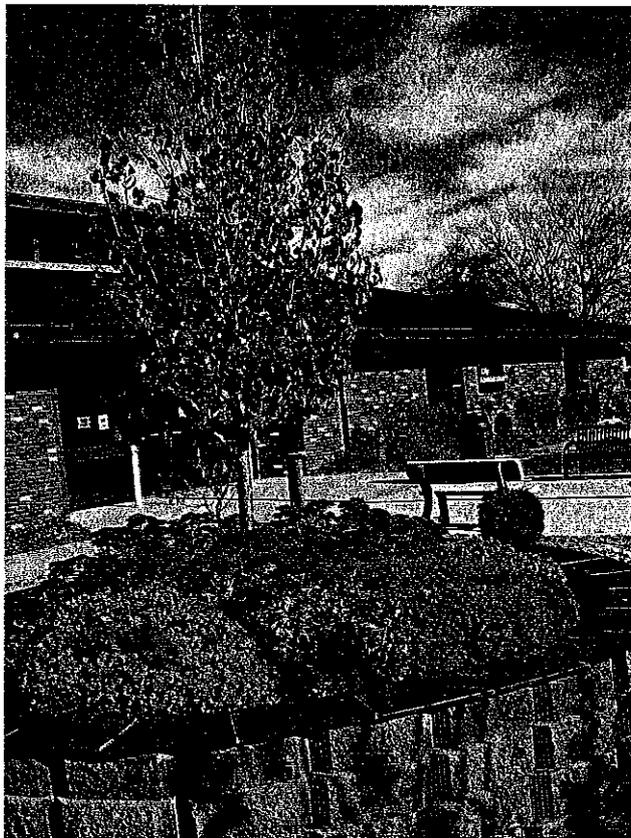


STERLING

A Colorado Treasure



ADOPTED 2015 BUDGET

CITY OF STERLING
CENTENNIAL SQUARE
421 NORTH 4TH STREET
P. O. BOX 4000
STERLING, CO 80751-0400

**ADOPTED
2015 BUDGET**

TABLE OF CONTENTS

Budget Message

SUMMARY

Fund Summary	1
General Fund Revenue Summary	4
General Fund Expenditure Summary	5
Taxes	6
Franchise Fees	6
Licenses & Permits	6
Intergovernmental Revenue.....	6
Charges for Services	7
Fines & Forfeits	8
Miscellaneous Revenue.....	8
Transfer from Other Funds	9

GENERAL GOVERNMENT

City Council	11
City Manager.....	12
City Attorney.....	13
Municipal Court.....	14
Finance	15
Non-Departmental.....	16
Personnel	18

PUBLIC WORKS

Administration	19
Street.....	20
Airport.....	22
Water.....	23
Sanitation	28
Sewer	30
Wastewater	33
Service Center	35

PUBLIC SAFETY

Police	37
Dispatch	39
Youth Services	40
Fire	41
Ambulance Service	43

PARKS, LIBRARY & RECREATION

Administration 45
Cemetery..... 46
Museum 47
Parks 49
Forestry 50
Recreation Center..... 51
Recreation Programs
 Softball 53
 Youth Softball..... 53
 Basketball 53
 Volleyball..... 54
 Tolla Brown Skate Park 54
 Special Events 54
 Tennis 54
 Youth Basketball 55
 Youth Volleyball 55
 Youth Baseball..... 55
Public Library 56

OTHER FUNDS

Capital Projects Fund
 Capital Improvement Fund..... 59
Internal Service Fund
 Capital Replacement Fund 60
 Employee Self-Insurance Fund 61
 Risk Management Fund..... 62
Special Revenue Fund
 Conservation Trust Fund 63
 Perpetual Care Fund..... 64
 Karl Falch Library Trust Fund 65
 Library Improvement Fund..... 66
 Old Hire Police Fund..... 67
 Hotel Tax Fund 68

APPENDICES

Mill Levy 69
Capital Improvement Plan..... 71
Capital Lease Obligations 77

November 10, 2014



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

CITY MANAGER'S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2015

OPENING REMARKS

The Fiscal Year 2015 Budget is the first budget that I have the opportunity to present to you as City Manager. Though I was not intimately involved in the budget process, I have reviewed the budget recommendations from Deb Forbes, Finance Director and Bob Brown, past Interim City Manager and with some final adjustments feel this is a good sound budget recommendation. The central approach in building this budget is protecting the City's core services and priorities.

Per the Municipal Code of the City of Sterling, Colorado, the Colorado State Constitution and State Statutes, this budget is a balanced budget where expenses cannot exceed revenue. In instances where current revenues do not equal current expenses, reserves from fund balances are used to offset the differences.

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

During July and August, the City Manager and Finance Director compile the requests and prepare a preliminary work paper. This paper generally includes all requests. Each Department Director meets with the City Manager and Finance Director to review requests, explain planned operations and make amendments. The City Manager, with the assistance of Finance Director, then prepares the proposed 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 public hearing, the Council receives public input. After the public hearing, Council may or may not amend the budget, considering the input received at the hearing and/or Council considerations, and adopt the budget. After adoption of the budget, the Council will pass the appropriation ordinance. This ordinance authorizes the expenditures of the money from the City Treasury as proposed in the budget. 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. Modified accrual is when revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for interest on long-term debt which is recognized when due.

REVENUE

The General Fund budgeted revenue for 2015 is projected to be \$12,898,387 in the 2015 adopted budget. This reflects a decrease of \$1,302,414 or 9.17 percent. The decrease is due to the Division of Aeronautics grant that was considered in the 2014 grant in the amount of \$1,779,641. With that grant removed the General Fund revenue shows an increase of \$477,227.

Taxes continue to be the principal source of income for the City's operating and capital budgets. At about 80% of all general taxes in the 2015 budget, sales tax is by far the largest source of revenue. Sales tax is projected to increase by 2.26% in 2015. Sales tax in 2014 was budgeted at \$6,625,000. Sales tax for 2015 is projected at \$6,775,000

The **Franchise taxes** for 2015 which is included in the General Fund revenue is budgeted at \$674,500.

The **License and Permit** revenue for 2015 is budgeted to be \$189,025. This is a 9.29 percent increase from budgeted 2014. Because the estimated Licenses & Permits revenue is expected to exceed the 2014 budget amount, primarily due to increased building permits, the revenue is projected with a continued optimistic building permit yet it is still less than the estimated amount.

The revenue for **Charges and Services** is budgeted for 2015 at \$263,825, which is a 0.08 percent increase compared to budgeted 2014. This revenue is impacted mostly by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2015 at \$1,864,029. The primary decrease is the \$1,779,641 FAA grant. 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. This does include \$762,457 from Logan County for EMS Service.

The **Fines and Forfeits** revenue is budgeted at \$114,700. The 10.6 percent decrease compared to 2014 is attributed to other fines and forfeits.

Miscellaneous revenue is budgeted at \$399,415. The decrease is the revenue from grants.

Transfer from Other Funds are again set at 15 percent of personnel and operations and maintenance budget of identified Enterprise Funds. The Transferred Funds are shown below:

	2012	2013	Projected 2014	Budgeted 2015
Water Fund	\$222,414	\$225,000	\$225,000	\$554,642
Sewer Fund	\$227,027	\$237,800	\$262,812	\$272,483
Perpetual Care	\$358	\$300	\$300	\$20,900
Sanitation Fund	\$62,273	\$66,578	\$71,506	\$75,566
Health and Welfare	\$1,285	0	0	0
Service Center	\$858	0	0	0
Insurance	\$1,973	\$1,500	\$1,300	\$900
TOTAL	\$516,188	\$531,178	\$560,918	\$924,491

EXPENDITURES

The total General Fund expenditures budgeted is as follows:

	Actual 2012	Actual 2013	Adopted 2014	Proposed 2015
Expenditures	\$11,795,723	\$12,545,883	\$15,383,674	\$14,206,816
Revenues	\$12,111,840	\$12,228,181	\$14,200,801	\$12,898,387

As the above table shows, in 2012, revenues exceed expenditures by \$316,117, 2013 the expenditures exceeded the revenues by \$317,702. In 2014, the budgeted expenditures exceeded the budgeted revenue by \$1,182,873. The 2015 proposed budget shows expenditures exceeding revenue by \$1,308,429.

However, with this trend developing of expending the fund balance, 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. Note in some cases, fund balances are used to insure expenditures does not exceed revenue.

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.
 - e. Ambulance Service – handling the day-to-day operation of EMS/Ambulance service under contract with Logan County.

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:

Hotel tax – A fund for the accounting of the Hotel tax passed in the 2011 election. Funds must be used for tourism, beautification and tourism center.

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.

Library Improvement Fund – A fund created to account for funds donated for the construction of a Library. These funds were expended on the Library addition and renovations. A small fund balance remains and will be used for Library improvements.

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 limited edition 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.

Old Hire Police Pension Fund – A Special Revenue fund established in 2013 when the Fire & Police Pension Board advised that there was one member remaining eligible to receive retirement benefits in the Old Hire Police Pension Fund. Per Colorado Revised Statutes, excess funds were determined to be available. Three years of annual employer pension contributions for the Police Department remained at FPPA as well as the amount determined to fund the future retirement benefits for the remaining plan member. Excess funds were transferred to the City, and must be used for law enforcement related purposes.

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. In 2015, the purchase price of equipment was transferred. All funds not expended are carried forward as fund balance.

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 2014. Based on present policy of bi-weekly pay periods, salaries are dispensed over 26 pay periods however in 2015 there are 27 pay periods which equates to an increase in salaries for the year

In the 2014 budget City Council implemented salary and wage adjustments (55.4%) based on a wage and salary study performed in 2013. In the 2015 budget, the salaries are adjusted for the second (44.6%) and final stage of the study.

Because of what has been deemed poor janitorial service, the budget includes 1 FTE and ½ PT janitors. The expense for these two positions is less than the amount currently paid to the janitorial service company. Additionally because of the expense related to electrical sub-contracting for all departments, it is recommended that the City hire a qualified electrician.

OPERATIONS AND MAINTENANCE

The budgeted expenditures in these sections were held to 2014 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.

DEBT SERVICE

The City has three (3) Capital Lease Obligations in the amount of \$306,848 for the general fund. A breakdown of the lease obligations is found in the back of this budget.

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.

The revenue budgeted for 2015 is \$5,186,000. The expenditures are budgeted at \$7,675,833 with a substantial tank rehab project as well as the upgrading of the water meters to radio reads which should more accurately reflect actual water usage. In addition the loan payment to the CWRPDA in the amount of \$1,862,579.

I would recommend that the Council consider updating the water and sewer rate study to reflect the needed upgrades in both systems and how to fund them.

Debt Service

The Water Fund has one Capital Lease obligation for the new water treatment plant brought on line in 2014. The annual debt payment for 2015 is \$1,862,579.

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 \$483,050.

The operating expenditures are budgeted at \$579,338

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 \$1,728,750. The budgeted expenditures are \$3,460,982 including \$380,000 for a combination jet/vacuum sewer cleaner,\$500,000 for sewer line/manhole rehab and cleaning and upgrades to the wastewater treatment plant UV disinfection system for \$300,000.

Debt Service

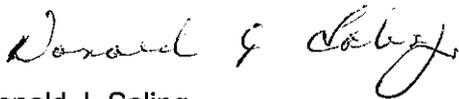
Capital Lease Obligations for the Sewer fund is \$183,951. This debt is for a loan for the construction of a sanitary sewer relief line in the north part of the City in 1997.

SUMMARY

City staff will continue to monitor our fiscal health and make necessary recommendations, changes, and adjustments to ensure that the City of Sterling is fiscally on solid ground. I assure that our staff remains committed to providing exceptional customer and municipal services to our citizens. We look forward in 2015 to further advance the City Council's mission of returning the City of Sterling to full prosperity.

This document could not have been assembled without the thorough work of Deb Forbes, Finance Director and Interim City Manager Bob Brown and I sincerely thank them for their dedication and hard work. In addition, I want to express my true appreciation to all of the City departments for the open and honest discussion during this complex process and hard choices we all had to make to prepare this budget.

Sincerely,



Donald J. Saling
City Manager

**ADOPTED
2015 BUDGET**

FUND SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$3,125,432	\$2,807,730	\$2,636,362
ADD: REVENUE	\$12,228,181	\$14,762,478	\$12,898,387
TOTAL AVAILABLE	\$15,353,613	\$17,570,208	\$15,534,749
LESS: EXPENDITURES	\$12,545,883	\$14,933,846	\$14,206,816
ENDING FUND BALANCE	\$2,807,730	\$2,636,362	\$1,327,933
<u>HOTEL TAX FUND</u>			
BEGINNING FUND BALANCE	\$116,183	\$257,161	\$222,506
ADD: REVENUE	\$152,523	\$165,525	\$165,500
TOTAL AVAILABLE	\$268,706	\$422,686	\$388,006
LESS: EXPENDITURES	\$11,545	\$200,180	\$10,050
ENDING FUND BALANCE	\$257,161	\$222,506	\$377,956
<u>WATER FUND</u>			
BEGINNING FUND BALANCE	\$12,011,582	\$10,478,706	\$6,565,328
ADD: REVENUE	\$5,170,302	\$4,957,855	\$5,186,000
TOTAL AVAILABLE	\$17,181,884	\$15,436,561	\$11,751,328
LESS: EXPENDITURES-Water Lines	\$791,903	\$3,445,881	\$2,616,919
LESS: EXPENDITURES-Water Plant	\$5,911,275	\$5,425,353	\$5,058,914
ENDING FUND BALANCE	\$10,478,706	\$6,565,328	\$4,075,495
<u>SANITATION FUND</u>			
BEGINNING FUND BALANCE	\$827,685	\$861,944	\$575,642
ADD: REVENUE	\$467,131	\$480,387	\$483,050
TOTAL AVAILABLE	\$1,294,816	\$1,342,331	\$1,058,692
LESS: EXPENDITURES	\$432,872	\$766,689	\$579,338
ENDING FUND BALANCE	\$861,944	\$575,642	\$479,354
<u>SEWER FUND</u>			
BEGINNING FUND BALANCE	\$4,752,350	\$4,981,171	\$3,759,437
ADD: REVENUE	\$1,687,706	\$1,737,261	\$1,728,750
TOTAL AVAILABLE	\$6,440,056	\$6,718,432	\$5,488,187
LESS: EXPENDITURES-Sewer Div	\$614,723	\$1,287,058	\$1,643,434
LESS: EXPENDITURES-Wastewater	\$844,162	\$1,671,937	\$1,817,548
ENDING FUND BALANCE	\$4,981,171	\$3,759,437	\$2,027,205
<u>PERPETUAL CARE FUND</u>			
BEGINNING FUND BALANCE	\$174,435	\$202,181	\$194,381
ADD: REVENUE	\$32,846	\$31,242	\$27,200
TOTAL AVAILABLE	\$207,281	\$233,423	\$221,581
LESS: EXPENDITURES	\$5,100	\$39,042	\$26,220
ENDING FUND BALANCE	\$202,181	\$194,381	\$195,361

**ADOPTED
2015 BUDGET**

FUND SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
<u>LIBRARY IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$28,301	\$29,337	\$4,509
ADD: REVENUE	\$1,086	\$222	\$30
TOTAL AVAILABLE	\$29,387	\$29,559	\$4,539
LESS: EXPENDITURES	\$50	\$25,050	\$50
ENDING FUND BALANCE	\$29,337	\$4,509	\$4,489
<u>CONSERVATION TRUST FUND</u>			
BEGINNING FUND BALANCE	\$165,587	\$165,174	\$118,612
ADD: REVENUE	\$154,541	\$143,438	\$150,200
TOTAL AVAILABLE	\$320,128	\$308,612	\$268,812
LESS: EXPENDITURES	\$154,954	\$190,000	\$209,000
ENDING FUND BALANCE	\$165,174	\$118,612	\$59,812
<u>KARL FALCH FUND</u>			
BEGINNING FUND BALANCE	\$31,471	\$31,456	\$30,637
ADD: REVENUE	\$40	\$36	\$40
TOTAL AVAILABLE	\$31,511	\$31,492	\$30,677
LESS: EXPENDITURES	\$55	\$855	\$855
ENDING FUND BALANCE	\$31,456	\$30,637	\$29,822
<u>EMPLOYEE SELF-INSURANCE FUND</u>			
BEGINNING FUND BALANCE	\$591,743	\$588,142	\$568,489
ADD: REVENUE	\$1,464,208	\$1,632,301	\$2,140,252
TOTAL AVAILABLE	\$2,055,951	\$2,220,443	\$2,708,741
LESS: EXPENDITURES	\$1,467,809	\$1,651,954	\$2,143,182
ENDING FUND BALANCE	\$588,142	\$568,489	\$565,559
<u>SERVICE CENTER FUND</u>			
BEGINNING FUND BALANCE	\$276,922	\$273,750	\$276,830
ADD: REVENUE	\$656,120	\$685,722	\$745,118
TOTAL AVAILABLE	\$933,042	\$959,472	\$1,021,948
LESS: EXPENDITURES	\$659,292	\$682,641	\$843,284
ENDING FUND BALANCE	\$273,750	\$276,830	\$178,664
<u>OLD HIRE POLICE PENSION FUND</u>			
BEGINNING FUND BALANCE	\$0	\$983,817	\$790,666
ADD: REVENUE	\$1,172,497	\$811	\$800
TOTAL AVAILABLE	\$1,172,497	\$984,628	\$791,466
LESS: EXPENDITURES	\$188,680	\$193,962	\$229,148
ENDING FUND BALANCE	\$983,817	\$790,666	\$562,318
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$943,289	\$842,741	\$911,609
ADD: REVENUE	\$1,132,551	\$1,065,540	\$550,560
TOTAL AVAILABLE	\$2,075,840	\$1,908,281	\$1,462,169
LESS: EXPENDITURES	\$1,118,903	\$996,672	\$601,450
ENDING FUND BALANCE	\$956,937	\$911,609	\$860,719

**ADOPTED
2015 BUDGET**

FUND SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
<u>CAPITAL EQUIPMENT FUND</u>			
BEGINNING FUND BALANCE	\$994,397	\$1,158,524	\$1,116,547
ADD: REVENUE	\$610,827	\$292,848	\$682,048
TOTAL AVAILABLE	\$1,605,224	\$1,451,372	\$1,798,595
LESS: EXPENDITURES	\$446,700	\$334,825	\$671,721
ENDING FUND BALANCE	\$1,158,524	\$1,116,547	\$1,126,874
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$791,157	\$824,882	\$839,071
ADD: REVENUE	\$34,025	\$14,689	\$15,197
TOTAL AVAILABLE	\$825,182	\$839,571	\$854,268
LESS: EXPENDITURES	\$300	\$500	\$100,300
ENDING FUND BALANCE	\$824,882	\$839,071	\$753,968

**ADOPTED
2015 BUDGET**

GENERAL FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
TAXES	\$8,190,132	\$8,721,215	\$8,468,402
FRANCHISE TAXES	\$685,470	\$709,654	\$674,500
LICENSES & PERMITS	\$182,340	\$200,815	\$189,025
INTERGOVERNMENTAL REVENUE	\$1,702,229	\$3,777,195	\$1,864,029
CHARGES FOR SERVICES	\$259,787	\$259,274	\$263,825
FINES & FORFEITURES	\$107,654	\$116,109	\$114,700
MISCELLANEOUS REVENUE	\$569,896	\$417,798	\$399,415
TRANSFER FROM OTHER FUNDS	\$530,673	\$560,418	\$924,491
TOTAL GENERAL FUND REVENUE	\$12,228,181	\$14,762,478	\$12,898,387

**ADOPTED
2015 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
CITY COUNCIL	\$44,511	\$110,318	\$59,753
CITY MANAGER	\$406,815	\$260,458	\$382,211
CITY ATTORNEY	\$233,606	\$268,117	\$265,423
MUNICIPAL COURT	\$98,620	\$103,809	\$112,494
FINANCE	\$418,353	\$467,615	\$505,855
NON-DEPARTMENTAL	\$1,453,411	\$1,414,278	\$1,601,676
PERSONNEL	\$228,380	\$273,886	\$227,476
POLICE	\$1,683,952	\$1,721,096	\$2,002,067
DISPATCH	\$486,722	\$523,604	\$712,344
YOUTH SERVICES	\$107,225	\$112,227	\$119,759
FIRE	\$1,473,786	\$1,517,701	\$1,746,124
AMBULANCE SERVICE	\$636,913	\$656,234	\$762,457
PUBLIC WORKS ADMINISTRATION	\$409,785	\$373,709	\$415,055
STREET	\$2,160,560	\$2,307,780	\$2,138,202
AIRPORT	\$395,173	\$2,283,487	\$337,506
CEMETERY	\$163,155	\$194,747	\$239,295
MUSEUM	\$119,662	\$167,081	\$217,471
PARKS	\$376,616	\$384,403	\$444,507
RECREATION CENTER	\$479,336	\$534,659	\$548,500
FORESTRY	\$160,385	\$131,283	\$152,542
PLR ADMINISTRATION	\$422,895	\$434,235	\$537,519
PROGRAMS	\$133,414	\$163,602	\$187,995
LIBRARY	\$452,608	\$529,517	\$490,585
TOTAL GENERAL FUND	\$12,545,883	\$14,933,846	\$14,206,816

**ADOPTED
2015 BUDGET**

GENERAL FUND - REVENUE	ACTUAL	ESTIMATED	ADOPTED
	2013	2014	2015
TAXES			
REAL & PERS PROP TAXES	\$1,017,531	\$1,015,537	\$1,055,002
ROAD & BRIDGE FUND TAXES	\$102,652	\$160,000	\$100,000
AUTO OWNERSHIP TAXES	\$124,706	\$132,973	\$120,000
SALES TAX	\$6,550,495	\$6,945,931	\$6,775,000
USE TAX - VEHICLES	\$287,615	\$288,215	\$275,000
USE TAX - BLDG MATERIALS	\$87,038	\$105,159	\$70,000
SALES TAX REBATE	\$4,695	\$58,000	\$58,000
EMPLOYEE OCCUPATION TAX	\$15,400	\$15,400	\$15,400
TOTAL TAXES	<u>\$8,190,132</u>	<u>\$8,721,215</u>	<u>\$8,468,402</u>
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$380,727	\$360,379	\$340,000
FRCH TAX- XCEL GAS	\$145,304	\$209,463	\$190,000
FRCH TAX- BRESNAN	\$114,703	\$94,001	\$100,000
FRCH TAX- QWEST	\$40,942	\$40,438	\$40,500
FRCH TAX- KENTEC	\$3,794	\$5,373	\$4,000
TOTAL FRANCHISE TAXES	<u>\$685,470</u>	<u>\$709,654</u>	<u>\$674,500</u>
LICENSES & PERMITS			
LIQUOR LICENSES	\$7,408	\$5,436	\$5,500
LIQUOR LICENSE FINE	\$250	\$0	\$1,000
PROFESS & OCCUP LICENSES	\$19,195	\$20,674	\$20,000
BUILDING PERMITS	\$54,351	\$64,222	\$50,000
BURIAL PERMITS	\$65,767	\$65,000	\$60,000
EXCAVATION PERMITS	\$860	\$1,337	\$600
MOBILE HOME HOOKUP FEE	\$2,886	\$2,500	\$1,500
ATV/OHV PERMITS	\$925	\$405	\$425
OTHER PERMITS	\$30,698	\$41,241	\$50,000
TOTAL LICENSES & PERMITS	<u>\$182,340</u>	<u>\$200,815</u>	<u>\$189,025</u>
INTERGOVERNMENTAL REVENUE			
DIVISION OF AERONICS	\$24,300	\$1,779,641	\$0
LITERACY COALITION	\$12,312	\$13,000	\$13,000
SEAT BELT/DUI ENFORCE GRANT	\$7,389	\$5,326	\$0
HIGHWAY USERS TAX	\$347,797	\$336,163	\$340,310
STATE MAINT AGREEMENT	\$11,776	\$11,776	\$11,776
STATE CIGARETTE TAX	\$34,765	\$31,759	\$30,000
SEVERANCE TAX	\$60,934	\$105,712	\$50,000
2.50 ADD MOTOR VEH TAX	\$40,192	\$43,027	\$40,000
COUNTY TAX COLLECTION FEE	\$2,901	\$4,563	\$4,000
STATE AVIATION FUEL TAX	\$2,352	\$3,125	\$2,500
RURAL FIRE DIST	\$185,384	\$185,000	\$185,000

**ADOPTED
2015 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
STERLING HOUSING	\$17,174	\$18,000	\$18,000
COUNTY AMBULANCE SERVICE	\$639,737	\$655,845	\$762,457
DISPATCH SERVICE FEE	\$277,588	\$266,258	\$371,733
EMERGENCY MANAGER	\$37,628	\$36,000	\$35,253
ENHANCEMENT FUNDS	\$0	\$282,000	\$0
TOTAL INTERGOVERNMENTAL	\$1,702,229	\$3,777,195	\$1,864,029
CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$552	\$679	\$500
SPECIAL POLICE SERVICES	\$250	\$291	\$500
SEARCH FEES	\$1,579	\$1,978	\$1,750
LIBRARY COPY SALES	\$5,465	\$5,313	\$5,500
INTERLIBRARY LOAN	\$20	\$9	\$20
VEHICLE INSPECTION FEES	\$60	\$0	\$200
NUISANCE REMOVAL	\$7,963	\$7,500	\$7,500
ANIMAL CONTROL & SHELTER	\$100	\$0	\$300
DISINTERMENT	\$0	\$0	\$255
SALE OF CEMETERY LOTS	\$16,770	\$16,000	\$18,000
COLUMBARIUM NICHES	\$5,740	\$5,520	\$5,000
VAULT FEE	\$5,265	\$6,686	\$5,000
FACILITY USE FEE	\$947	\$1,100	\$1,000
PAVILION RENTAL	\$5,246	\$5,250	\$5,000
PICNIC TABLE RENTAL	\$1,080	\$1,095	\$1,000
ADMISSION FEE	\$82,229	\$87,000	\$90,000
SOFTBALL CONCESSION	\$906	\$1,175	\$1,000
REC CENTER CONCESSIONS	\$1,007	\$986	\$1,000
SOFTBALL FEES	\$15,446	\$15,500	\$15,500
BASKETBALL FEES	\$6,380	\$6,500	\$6,500
YOUTH SOFTBALL	\$7,935	\$8,331	\$8,500
VOLLEYBALL FEES	\$6,315	\$6,500	\$6,000
SPECIAL EVENTS	\$25	\$125	\$0
SWIM LESSONS	\$21,435	\$19,569	\$20,000
RECREATION PASS	\$20,370	\$15,000	\$17,500
SPECIAL PROGRAMS	\$4,654	\$5,530	\$6,000
RECREATION CENTER SALES	\$374	\$0	\$0
EQUIPMENT RENTALS	\$1,621	\$2,000	\$1,750
OTHER REC RECEIPTS	\$3,590	\$2,371	\$2,000
YOUTH BASKETBALL	\$16,659	\$16,600	\$16,500
YOUTH VOLLEYBALL	\$10,822	\$10,500	\$10,500

**ADOPTED
2015 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
MUSEUM FEES	\$2,484	\$2,500	\$2,000
MUSEUM ADMISSION	\$6,458	\$7,653	\$7,500
MUSEUM COPIES	\$40	\$13	\$50
TOTAL CHARGES FOR SERVICES	\$259,787	\$259,274	\$263,825
FINES & FORFEITS			
TRAFFIC FINES	\$42,440	\$50,000	\$45,000
OTHER FINES & FORFEITS	\$38,577	\$39,500	\$40,000
COURT COSTS	\$6,427	\$7,000	\$8,000
DOG FINES	\$1,900	\$2,000	\$2,000
COURT ADMINISTRATIVE FEES	\$6,915	\$5,500	\$7,500
MICROCHIP FEE	\$0	\$0	\$100
DEPT MOTOR VEHICLE/OJW	\$1,070	\$1,851	\$1,500
USEFUL PUBLIC SERVICE	\$1,775	\$1,629	\$2,000
LIBRARY FINES	\$8,515	\$8,529	\$8,500
NUISANCE FINES	\$35	\$100	\$100
TOTAL FINES & FORFEIT	\$107,654	\$116,109	\$114,700
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$2,505	\$2,012	\$2,500
SALES TAX PENALTY & INTEREST	\$10,035	\$394	\$1,000
MISCELLANEOUS	\$34,747	\$50,000	\$30,000
SURA AGREEMENT	\$1,700	\$1,700	\$1,700
SHORT CHECK FEE	\$1,530	\$1,178	\$1,500
RENTS FROM LAND	\$8,176	\$6,745	\$6,715
AIRPORT FUEL SALES	\$187,899	\$165,000	\$240,000
OUTSIDE FUEL SALES	\$88,975	\$98,000	\$90,000
HANGAR RENT	\$22,242	\$22,200	\$23,000
SALE OF ASSETS	\$7,000	\$0	\$0
HERITAGE FESTIVAL	\$4,052	\$1,600	\$3,000
OTHER REFUNDS OF EXPEND	\$3,713	\$7,669	\$0
CONTRIBUTIONS FOR LIBRARY	\$274	\$0	\$0
CONTRIBUTIONS FOR MUSEUM	\$4,021	\$1,070	\$0
CONTRIBUTIONS FOR FLOOD	\$16,623	\$1,000	\$0
CONTRIBUTIONS FOR DOG PARK	\$0	\$1,355	\$0
OTHER CONTRIBUTIONS	\$25	\$0	\$0
GIFTS	\$200	\$0	\$0
GRANTS	\$9,760	\$56,175	\$0
PASS-THRU	\$166,419	\$0	\$0
DONATION - CANINE PROGRAM	\$0	\$1,700	\$0
TOTAL MISCELLANEOUS REVENUE	\$569,896	\$417,798	\$399,415

**ADOPTED
2015 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$225,000	\$225,000	\$554,642
TRANSFER FROM INSURANCE	\$1,065	\$900	\$900
TRANSFER FROM SEWER FUND	\$237,800	\$262,812	\$272,483
TRANSFER FROM PERPETUAL CARE	\$230	\$200	\$20,900
TRANSFER FROM SAN FUND	\$66,578	\$71,506	\$75,566
TOTAL TRANS FROM OTHER FUND	<u>\$530,673</u>	<u>\$560,418</u>	<u>\$924,491</u>
TOTAL REVENUE	<u>\$12,228,181</u>	<u>\$14,762,478</u>	<u>\$12,898,387</u>

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**ADOPTED
2015 BUDGET**

GENERAL FUND CITY COUNCIL	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$28,500	\$28,800	\$28,800
WORKERS COMPENSATION	\$73	\$24	\$21
SOCIAL SECURITY	\$2,193	\$2,203	\$2,203
MEDICAL INSURANCE	\$0	\$0	\$504
TOTAL PERSONNEL	\$30,766	\$31,027	\$31,528
OFFICE SUPPLIES	\$88	\$225	\$50
ADVERTISING	\$716	\$500	\$600
TELEPHONE	\$1,546	\$99	\$0
POSTAGE	\$71	\$75	\$75
CONFERENCES & TRAINING	\$365	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$1,280	\$1,750	\$3,000
CONSULTING	\$0	\$27,000	\$0
MATERIALS & SUPPLIES	\$1,902	\$500	\$500
LEGAL & CONSULTING	\$3,722	\$12,642	\$5,000
COUNCIL PROJECTS	\$4,055	\$25,000	\$7,500
ARTS	\$0	\$10,000	\$10,000
TOTAL MAINT & OPER	\$13,745	\$79,291	\$28,225
TOTAL CITY COUNCIL	\$44,511	\$110,318	\$59,753

**ADOPTED
2015 BUDGET**

GENERAL FUND CITY MANAGER	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$302,118	\$163,025	\$257,256
City Manager			
Emergency Manager Coordinator			
Information Technology Sp			
Executive Secretary			
OVERTIME	\$725	\$332	\$200
DISABILITY INSURANCE	\$2,009	\$1,464	\$3,113
WORKERS COMPENSATION	\$597	\$735	\$689
RETIREMENT PROGRAM	\$17,744	\$8,754	\$13,815
SOCIAL SECURITY	\$18,190	\$12,497	\$19,695
MEDICAL INSURANCE	\$40,389	\$32,865	\$55,368
TOTAL PERSONNEL	\$381,772	\$219,673	\$350,136
OFFICE SUPPLIES	\$1,482	\$2,131	\$1,500
TELEPHONE	\$2,183	\$2,527	\$2,500
POSTAGE	\$158	\$144	\$200
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$682	\$12,000	\$1,500
MEMBERSHIP & DUES	\$2,539	\$2,100	\$2,100
SUBSCRIPTIONS	\$0	\$0	\$250
CONFERENCES & TRAINING (Emg Mgr)	\$255	\$270	\$275
TRAVEL, MEALS & LODGING (Emg Mgr)	\$194	\$300	\$500
GASOLINE & OIL	\$2,143	\$2,000	\$2,000
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$200
VEHICLE ALLOWANCE	\$8,526	\$1,600	\$4,800
MATERIALS & SUPPLIES	\$638	\$4,000	\$750
EMERGENCY MANAGER SUPPLIES	\$1,872	\$3,213	\$5,000
CONTINGENCY	\$3,111	\$10,000	\$10,000
TOTAL MAINT & OPER	\$23,783	\$40,785	\$32,075
TRANSFER TO CAPITAL EQUIP	\$1,260	\$0	\$0
TOTAL CAPITAL OUTLAY	\$1,260	\$0	\$0
TOTAL CITY MANAGER	\$406,815	\$260,458	\$382,211

**ADOPTED
2015 BUDGET**

GENERAL FUND CITY ATTORNEY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$37,290	\$37,204	\$39,447
Paralegal			
OVERTIME	\$53	\$0	\$0
DISABILITY INSURANCE	\$391	\$410	\$477
WORKERS COMPENSATION	\$94	\$113	\$106
RETIREMENT PROGRAM	\$1,965	\$1,998	\$2,118
SOCIAL SECURITY	\$2,717	\$2,846	\$3,018
MEDICAL INSURANCE	\$5,730	\$6,281	\$6,732
TOTAL PERSONNEL	\$48,240	\$48,852	\$51,898
OFFICE SUPPLIES	\$712	\$1,002	\$400
TELEPHONE	\$1,019	\$876	\$1,250
POSTAGE	\$480	\$420	\$500
CONFERENCES & TRAINING	\$40	\$0	\$0
TRAVEL, MEALS & LODGING	\$50	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$43	\$0	\$75
RENTS & CHARGES	\$192	\$219	\$500
FACILITY REPAIRS	\$0	\$0	\$4,500
MATERIALS & SUPPLIES	\$57	\$0	\$100
LEGAL BOOKS	\$2,459	\$2,500	\$6,200
CONTRACT SERVICES	\$180,314	\$214,247	\$200,000
TOTAL MAINT & OPER	\$185,366	\$219,265	\$213,525
TOTAL CITY ATTORNEY	\$233,606	\$268,117	\$265,423

**ADOPTED
2015 BUDGET**

GENERAL FUND MUNICIPAL COURT	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$70,207	\$71,952	\$75,492
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$355	\$374	\$913
ALTERNATE JUDGE	\$0	\$0	\$1,000
WORKERS COMPENSATION	\$177	\$215	\$202
RETIREMENT PROGRAM	\$1,782	\$1,793	\$1,920
SOCIAL SECURITY	\$3,616	\$5,504	\$5,783
MEDICAL INSURANCE	\$13,904	\$15,237	\$16,284
TOTAL PERSONNEL	\$90,041	\$95,075	\$101,694
OFFICE SUPPLIES	\$619	\$477	\$600
TELEPHONE	\$735	\$613	\$900
PRINTING	\$250	\$0	\$250
JURY & COURT EXPENSE	\$25	\$750	\$750
POSTAGE	\$256	\$233	\$450
CONFERENCES & TRAINING	\$175	\$250	\$500
TRAVEL, MEALS & LODGING	\$496	\$250	\$1,000
MEMBERSHIP & DUES	\$100	\$100	\$100
EQUIPMENT REPAIRS & MAINT	\$0	\$250	\$250
TRANSCRIPTS	\$0	\$0	\$200
MATERIALS & SUPPLIES	\$0	\$311	\$300
PRISONER HOUSING	\$5,923	\$5,000	\$5,000
COURT APP COUNSEL/INTERPRETING	\$0	\$500	\$500
TOTAL MAINT & OPER	\$8,579	\$8,733	\$10,800
TOTAL MUNICIPAL COURT	\$98,620	\$103,809	\$112,494

**ADOPTED
2015 BUDGET**

GENERAL FUND FINANCE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$241,085	\$258,243	\$282,933
Finance Director/City Clerk			
Finance Asst/Deputy Clerk			
(3) Account Clerks			
Account Technician			
Purchasing Technician			
OVERTIME	\$23	\$400	\$500
DISABILITY INSURANCE	\$2,351	\$2,758	\$3,423
WORKERS COMPENSATION	\$632	\$779	\$758
RETIREMENT PROGRAM	\$12,695	\$13,868	\$15,194
SOCIAL SECURITY	\$17,140	\$19,786	\$21,683
MEDICAL INSURANCE	\$62,192	\$83,983	\$94,524
TOTAL PERSONNEL	\$336,118	\$379,818	\$419,015
OFFICE SUPPLIES	\$11,806	\$10,000	\$10,000
ADVERTISING	\$178	\$150	\$150
RECODIFYING ORDINANCES	\$2,622	\$2,000	\$2,225
TELEPHONE	\$2,095	\$2,215	\$2,200
POSTAGE	\$7,710	\$8,629	\$8,300
CONFERENCES & TRAINING	\$110	\$650	\$1,400
TRAVEL, MEALS & LODGING	\$980	\$1,000	\$1,865
MEMBERSHIP & DUES	\$693	\$675	\$795
SUBSCRIPTION/PUBLICATION	\$283	\$478	\$1,010
VEHICLE ALLOWANCE	\$1,800	\$1,800	\$1,800
RENTS & CHARGES	\$4,127	\$6,900	\$5,285
TAX COLLECTION FEE	\$22,641	\$26,000	\$25,000
CONSULTANT FEES	\$4,600	\$4,800	\$5,000
FILING/RECORDING FEES	\$2,146	\$1,600	\$2,000
MATERIALS & SUPPLIES	\$2,367	\$965	\$1,245
SMALL EQUIP/FURNITURE	\$0	\$2,000	\$1,000
OVER & SHORT ACCOUNT	\$150	\$5	\$5
DATA PROC/PROGRAM	\$3,559	\$3,605	\$3,560
VEH USE TAX COLLECTION	\$14,368	\$14,325	\$14,000
TOTAL MAINT & OPER	\$82,235	\$87,797	\$86,840
TOTAL FINANCE	\$418,353	\$467,615	\$505,855
Small equipment/furniture:			
Office chairs (2) (\$500/ea)			\$1,000

**ADOPTED
2015 BUDGET**

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
TRANSFER SERV CNTR LEASE	\$139,434	\$140,396	\$141,068
TRANSFER TO SERV CNTR FND	\$342,428	\$367,191	\$408,605
COPIER MNTC & SUPPLIES	\$21,058	\$15,000	\$15,000
INSURANCE	\$109,465	\$114,627	\$120,645
MEMBERSHIP & DUES	\$8,457	\$8,711	\$8,804
EQUIPMENT MAINTENANCE	\$41,075	\$40,000	\$43,000
EQUIPMENT REPAIRS & MAINT	\$7,653	\$5,000	\$5,000
UTILITIES	\$45,208	\$46,956	\$45,000
RENTS & CHARGES	\$2,195	\$2,500	\$5,000
FACILITY REPAIRS	\$22,189	\$35,000	\$30,000
MATERIALS & SUPPLIES	\$10,368	\$10,247	\$12,500
STOCK ITEMS	\$1,628	\$3,610	\$1,500
SOFTWARE PURCHASE/UPGRADE	\$7,573	\$0	\$0
SMALL EQUIP/FURNITURE	\$15,807	\$9,930	\$32,000
JANITOR SERVICE	\$33,066	\$33,396	\$0
DATA PROC/PROGRAM	\$12,806	\$0	\$10,000
HARDWARE/SOFTWARE LEASE	\$94,480	\$100,065	\$105,750
PURCHASE FOR RESALE	\$88,106	\$95,400	\$85,000
COOPERATIVE MINISTRIES	\$7,500	\$7,500	\$7,500
TNR PROGRAM	\$7,755	\$8,640	\$12,000
HUMANE SOCIETY	\$96,000	\$96,000	\$96,000
COMMUNITY RELATIONS	\$10,381	\$18,000	\$18,000
LOGAN CNTY CHAMBER	\$7,500	\$8,500	\$8,500
RED CROSS	\$1,500	\$1,500	\$1,500
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SMALL BUSINESS DEV CENTER	\$3,000	\$3,000	\$3,000
SALES TAX REBATE	\$30,250	\$58,000	\$58,000
GRANT REIMBURSEMENT	\$166,419	\$0	\$0
ECONOMIC DEVELOPMENT	\$48,000	\$48,000	\$48,000
ELECTIONS	\$10,966	\$0	\$15,000
NE COLORADO HOUSING	\$4,750	\$4,750	\$4,750
HELP FOR ABUSED PARTNERS	\$0	\$0	\$3,000
MEALS ON WHEELS	\$0	\$0	\$750
STERLING ARTS COUNCIL	\$3,000	\$2,500	\$0
FAMILY RESOURCE CENTER	\$4,000	\$4,000	\$2,500
AUDIT	\$14,460	\$15,060	\$16,600
CIVIL DEFENSE	\$222	\$212	\$300
TOTAL MAINT & OPER	\$1,425,199	\$1,310,190	\$1,370,772

**ADOPTED
2015 BUDGET**

GENERAL FUND NON-DEPARTMENTAL (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
TRANSFER TO CAPITAL EQUIP	\$28,212	\$104,088	\$230,904
TOTAL CAPITAL OUTLAY	<u>\$28,212</u>	<u>\$104,088</u>	<u>\$230,904</u>
 TOTAL NON-DEPARTMENTAL	 <u>\$1,453,411</u>	 <u>\$1,414,278</u>	 <u>\$1,601,676</u>

Small Equipment/Furniture:

Computers (20 @ \$900)	\$18,000
Monitors (10 @ \$120)	\$1,200
Website upgrade	\$10,000
CISCO Switch for WTP	<u>\$2,800</u>
	\$32,000

Equipment:

Software Upgrade police/disp (1/2 cost)	\$128,904
Hardware/training/setup	\$78,000
Console/Citrix Server at City Hall	<u>\$24,000</u>
	\$230,904

**ADOPTED
2015 BUDGET**

GENERAL FUND PERSONNEL	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$121,821	\$150,886	\$111,699
Director of Personnel/HR			
Personnel/HR Assistant			
OVERTIME	\$379	\$699	\$300
DISABILITY INSURANCE	\$1,015	\$1,435	\$1,352
WORKERS COMPENSATION	\$310	\$377	\$299
RETIREMENT PROGRAM	\$3,735	\$8,103	\$5,998
SOCIAL SECURITY	\$8,779	\$11,596	\$8,568
MEDICAL INSURANCE	\$35,150	\$36,349	\$32,424
TOTAL PERSONNEL	\$171,189	\$209,445	\$160,640
OFFICE SUPPLIES	\$2,612	\$2,000	\$2,000
ADVERTISING	\$6,251	\$3,000	\$3,000
TELEPHONE	\$1,096	\$1,232	\$1,200
PRINTING	\$289	\$500	\$500
TESTING CHARGES	\$2,485	\$2,246	\$3,000
POSTAGE	\$528	\$750	\$1,000
CONFERENCES & TRAINING	\$1,516	\$1,500	\$2,000
TRAVEL, MEALS & LODGING	\$2,204	\$2,442	\$2,500
MEMBERSHIP & DUES	\$180	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$259	\$1,000	\$2,500
EDUCATIONAL ASSISTANCE	\$0	\$2,000	\$2,000
TUITION REIMBURSEMENT	\$8,027	\$5,770	\$5,736
EQUIPMENT REPAIRS & MAINT	\$146	\$500	\$500
VEHICLE ALLOWANCE	\$1,400	\$2,800	\$1,200
CONSULTING	\$8,691	\$2,500	\$2,500
MATERIALS & SUPPLIES	\$4,924	\$4,562	\$5,000
TRAINING MAT & COURSES	\$454	\$7,000	\$7,000
PHYSICAL EXAMS	\$3,195	\$4,438	\$5,000
LEGAL & CONSULTING	\$0	\$3,000	\$3,000
CONTRACT SERVICES	\$12,934	\$16,200	\$16,200
TOTAL MAINT & OPER	\$57,191	\$64,441	\$66,836
TOTAL PERSONNEL	\$228,380	\$273,886	\$227,476

**ADOPTED
2015 BUDGET**

GENERAL FUND PUBLIC WORKS-ADMINISTRATION	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$212,593	\$218,421	\$239,085
Director of Public Works			
Project Manager			
Code Enforcement Supervisor			
Code Enforcement Officer			
Administrative Asst. II			
OVERTIME	\$992	\$328	\$300
DISABILITY INSURANCE	\$2,320	\$2,352	\$2,893
WORKERS COMPENSATION	\$2,994	\$949	\$1,005
RETIREMENT PROGRAM	\$11,379	\$11,729	\$12,839
SOCIAL SECURITY	\$15,737	\$16,734	\$18,313
MEDICAL INSURANCE	\$45,074	\$45,076	\$52,620
TOTAL PERSONNEL	<hr/> \$291,089	<hr/> \$295,590	<hr/> \$327,055
OFFICE SUPPLIES	\$1,362	\$1,000	\$1,500
ADVERTISING	\$115	\$100	\$400
TELEPHONE	\$2,039	\$2,324	\$2,400
PRINTING	\$158	\$200	\$200
POSTAGE	\$1,704	\$1,665	\$1,800
CONFERENCES & TRAINING	\$1,144	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$1,891	\$1,500	\$2,000
MEMBERSHIP & DUES	\$858	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$377	\$250	\$400
GASOLINE & OIL	\$8,215	\$7,676	\$9,000
EQUIPMENT REPAIRS & MAINT	\$3,889	\$5,250	\$3,500
COMPUTER UPGRADE & MAINT	\$945	\$945	\$1,100
CONSULTING	\$76,696	\$0	\$0
RADIO MAINTENANCE	\$0	\$250	\$500
MATERIALS & SUPPLIES	\$809	\$1,759	\$1,500
NUISANCE	\$6,575	\$7,500	\$7,000
SURVEYING	\$6,133	\$10,000	\$15,000
DEMOLITION	\$0	\$35,000	\$35,000
CODE BOOKS	\$0	\$0	\$2,000
PLAN REVIEW	\$770	\$500	\$2,500
TOTAL MAINT & OPER	<hr/> \$113,680	<hr/> \$78,119	<hr/> \$88,000
TRANSFER TO CAPITAL EQUIP	\$5,016	\$0	\$0
TOTAL CAPITAL OUTLAY	<hr/> \$5,016	<hr/> \$0	<hr/> \$0
 TOTAL PUBLIC WORKS ADMIN	 <hr/> <hr/> \$409,785	 <hr/> <hr/> \$373,709	 <hr/> <hr/> \$415,055

**ADOPTED
2015 BUDGET**

GENERAL FUND STREET	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$245,602	\$253,332	\$274,131
Supt./Street & Sanitation (7) Maintenance Workers			
OVERTIME	\$5,691	\$3,505	\$4,000
DISABILITY INSURANCE	\$2,364	\$2,660	\$3,317
ON CALL	\$38	\$149	\$500
WORKERS COMPENSATION	\$12,557	\$22,489	\$20,612
RETIREMENT PROGRAM	\$11,184	\$13,604	\$14,721
SOCIAL SECURITY	\$17,527	\$19,648	\$21,315
MEDICAL INSURANCE	\$65,102	\$75,890	\$101,256
TOTAL PERSONNEL	\$360,065	\$391,277	\$439,852
OFFICE SUPPLIES	\$32	\$50	\$150
TELEPHONE	\$1,467	\$1,373	\$1,500
POSTAGE	\$26	\$30	\$100
CERTIFICATIONS	\$35	\$350	\$350
CONFERENCES & TRAINING	\$60	\$500	\$500
TRAVEL, MEALS & LODGING	\$22	\$250	\$250
GASOLINE & OIL	\$35,275	\$44,926	\$35,000
EQUIPMENT REPAIRS & MAINT	\$20,053	\$40,000	\$30,000
RADIO MAINTENANCE	\$323	\$250	\$500
EQUIPMENT RENTALS	\$0	\$500	\$1,000
MATERIALS & SUPPLIES	\$4,199	\$5,000	\$6,500
TIRES	\$3,528	\$6,625	\$12,000
ROAD MATERIALS	\$37,932	\$75,000	\$75,000
PEST CONTROL	\$0	\$10,000	\$10,000
DRAINAGE	\$9,555	\$10,000	\$15,000
STREET MARKING	\$27,679	\$35,000	\$35,000
CURB, GUTTER, SIDEWALK	\$27,732	\$37,932	\$35,000
SWEEPING SUPPLIES & RPRS	\$8,649	\$7,500	\$7,500
STREET LIGHTING	\$202,283	\$193,806	\$180,000
TRAFFIC SIGNAL OPERATION	\$2,899	\$2,334	\$2,000
STREET & TRAFFIC SIGNS	\$9,569	\$15,000	\$15,000
TRAFFIC CONTROL RENTALS	\$0	\$750	\$1,500
SNOW REMOVAL	\$14,873	\$35,000	\$35,000
UNIFORMS	\$340	\$500	\$500
CONTRACT ROAD PAVING	\$1,130,851	\$1,000,000	\$1,000,000
CONTRACT ROAD REPAIR ENHANCEMENT PROGRAM	\$21,270	\$25,000	\$25,000
	\$456	\$314,626	\$0
TOTAL MAINT & OPER	\$1,559,108	\$1,862,303	\$1,524,350

**ADOPTED
2015 BUDGET**

GENERAL FUND STREET (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
TRANSFER TO CAPITAL EQUIP	\$241,387	\$54,200	\$174,000
TOTAL CAPITAL OUTLAY	<u>\$241,387</u>	<u>\$54,200</u>	<u>\$174,000</u>
TOTAL STREET	<u><u>\$2,160,560</u></u>	<u><u>\$2,307,780</u></u>	<u><u>\$2,138,202</u></u>

Equipment:

TCI Grader	\$174,000
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**ADOPTED
2015 BUDGET**

GENERAL FUND AIRPORT	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$43,794	\$45,868	\$50,328
Airport Operator			
Airport Maint. - 20 hrs.			
OVERTIME	\$5,790	\$5,997	\$5,000
DISABILITY INSURANCE	\$368	\$386	\$609
WORKERS COMPENSATION	\$2,353	\$4,032	\$3,836
RETIREMENT PROGRAM	\$1,847	\$1,876	\$2,703
SOCIAL SECURITY	\$3,784	\$3,968	\$4,233
MEDICAL INSURANCE	\$67	\$67	\$6,732
TOTAL PERSONNEL	\$58,003	\$62,194	\$73,441
OFFICE SUPPLIES	\$315	\$220	\$250
ADVERTISING	\$22	\$500	\$750
TELEPHONE	\$3,103	\$3,108	\$3,000
PRINTING	\$0	\$0	\$150
POSTAGE	-\$2	\$50	\$100
INSURANCE	\$4,729	\$4,729	\$4,965
CONFERENCES & TRAINING	\$235	\$300	\$300
TRAVEL, MEALS & LODGING	\$208	\$350	\$350
MEMBERSHIP & DUES	\$50	\$50	\$50
SUBSCRIPTION/PUBLICATION	\$607	\$610	\$650
GASOLINE & OIL	\$4,626	\$5,221	\$4,500
EQUIPMENT REPAIRS & MAINT	\$10,333	\$5,500	\$5,500
UTILITIES	\$13,620	\$16,000	\$15,000
FACILITY REPAIRS	\$1,186	\$5,000	\$5,000
CRACK SEAL	\$0	\$5,264	\$5,500
BEACON MAINTENANCE	\$8,694	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$3,480	\$4,200	\$4,000
SMALL EQUIPMENT/FURNITURE	\$602	\$757	\$1,500
FENCE REPAIR	\$1,449	\$1,000	\$1,000
PURCHASE FOR RESALE	\$184,125	\$150,000	\$200,000
GROUND MAINTENANCE	\$7,118	\$1,500	\$1,500
TOTAL MAINT & OPER	\$244,500	\$214,359	\$264,065
IMPROVEMENTS	\$37,396	\$2,006,935	\$0
TRANS CAP REPL	\$55,274	\$0	\$0
TOTAL CAPITAL OUTLAY	\$92,670	\$2,006,935	\$0
TOTAL AIRPORT	\$395,173	\$2,283,487	\$337,506

Small Equipment/Furniture:
Furniture for office upgrade

\$1,500

**ADOPTED
2015 BUDGET**

WATER FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
WATER REV - INSIDE RESIDENTIAL	\$3,143,844	\$2,989,243	\$3,200,000
WATER REV - OUTSIDE RESIDENTIAL	\$273,414	\$265,692	\$300,000
WATER REV - INSIDE COMMERCIAL	\$984,833	\$943,383	\$1,000,000
WATER REV - OUTSIDE COMMERCIAL	\$6,732	\$6,372	\$8,000
WATER REV - INSIDE INDUSTRIAL	\$367,213	\$380,465	\$380,000
MISCELLANEOUS WATER SALE	\$4,613	\$5,525	\$5,000
SURCHARGE	\$30,283	\$26,642	\$25,000
SERVICE CHGS - DISCONNECT	\$41,369	\$53,285	\$45,000
TAPPING CHARGES	\$0	\$5,000	\$5,000
WATER DIVISION SERVICES	\$1,975	\$4,000	\$4,000
PENALTIES	\$46,228	\$41,314	\$40,000
INVESTMENT EARNINGS	\$2,508	\$3,764	\$3,000
MISCELLANEOUS	\$7,410	\$58,269	\$1,000
RENT FROM LAND	\$165,913	\$160,248	\$160,000
WATER CREDITS	\$0	\$492	\$0
PLANT INVESTMENT FEES	\$21,360	\$14,160	\$10,000
SALE OF ASSETS	\$743	\$0	\$0
OTHER REFUNDS OF EXPEND	\$71,864	\$0	\$0
TOTAL REVENUE	\$5,170,302	\$4,957,855	\$5,186,000
EXPENDITURES-WATER LINES			
PERSONNEL	\$219,935	\$167,155	\$277,468
MAINT & OPER	\$252,790	\$606,680	\$640,722
CAPITAL OUTLAY	\$189,453	\$2,533,541	\$1,561,000
TRANSFERS	\$129,725	\$138,505	\$137,729
TOTAL EXPENDITURES	\$791,903	\$3,445,881	\$2,616,919
EXPENDITURES-WATER PLANT			
PERSONNEL	\$95,295	\$239,839	\$317,935
MAINT & OPER	\$1,233,259	\$2,196,973	\$2,461,487
CAPITAL OUTLAY	\$2,635,944	\$1,042,618	\$0
DEBT SERVICE	\$1,851,502	\$1,859,428	\$1,862,579
TRANSFERS	\$95,275	\$86,495	\$416,913
TOTAL EXPENDITURES	\$5,911,275	\$5,425,353	\$5,058,914
BEGINNING BALANCE	\$12,011,582	\$10,478,706	\$6,565,328
TOTAL FUND EQUITY	\$10,478,706	\$6,565,328	\$4,075,495

**ADOPTED
2015 BUDGET**

WATER FUND EXPENDITURES-WATER LINES	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$122,859	\$104,256	\$153,873
Utility Service Operator			
(4) Maintenance Workers			
OVERTIME	\$29,937	\$19,442	\$15,500
DISABILITY INSURANCE	\$1,139	\$487	\$1,862
ON CALL	\$5,987	\$2,324	\$6,000
WORKERS COMPENSATION	\$6,849	\$7,091	\$6,974
RETIREMENT PROGRAM	\$3,905	\$5,599	\$8,263
SOCIAL SECURITY	\$11,256	\$9,641	\$13,416
MEDICAL INSURANCE	\$38,003	\$18,316	\$71,580
TOTAL PERSONNEL	\$219,935	\$167,155	\$277,468
TRANSFER SERV CNTR LEASE	\$16,249	\$16,361	\$25,410
TRANSFER TO SERV CNTR FND	\$16,612	\$17,816	\$28,731
OFFICE SUPPLIES	\$311	\$400	\$650
ADVERTISING	\$111	\$100	\$100
TELEPHONE	\$3,664	\$3,514	\$4,000
PRINTING	\$1,356	\$3,000	\$3,000
POSTAGE	\$8,625	\$11,241	\$10,000
INSURANCE	\$54,260	\$56,818	\$59,801
CERTIFICATIONS	\$550	\$400	\$400
CONFERENCES & TRAINING	\$270	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$16	\$2,000	\$2,000
MEMBERSHIP & DUES	\$795	\$900	\$900
GASOLINE & OIL	\$21,667	\$20,454	\$22,000
EQUIPMENT REPAIRS & MAINT	\$6,948	\$13,000	\$13,000
UTILITIES	\$7,029	\$6,000	\$4,000
CONSULTANT	\$656	\$5,000	\$5,000
FEES	\$133	\$5,646	\$500
FACILITY REPAIRS	\$73	\$15,000	\$15,000
RADIO MAINTENANCE	\$0	\$500	\$500
MATERIALS & SUPPLIES	\$48,082	\$35,000	\$25,000
SMALL EQUIP/FURNITURE	\$0	\$1,800	\$0
PUMP & LINE REPAIR	\$15,975	\$20,000	\$25,000
PAINTING & RUST PROOFING	\$0	\$0	\$8,000
METER REPAIRS/REPLACEMENT	\$3,508	\$10,000	\$10,000
HYDRANT REPAIRS/REPLACEMENT	\$6,792	\$10,000	\$25,000
CONTRACT SERVICES	\$0	\$10,000	\$10,000

**ADOPTED
2015 BUDGET**

WATER FUND EXPENDITURES-WATER LINES (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
MAIN REPAIRS	\$28,512	\$65,000	\$65,000
SERVICE REPAIRS	\$5,588	\$1,500	\$0
UNIFORMS	\$146	\$300	\$300
AUDIT	\$1,430	\$1,430	\$1,430
CAPITAL RECOVERY	\$0	\$204,000	\$204,000
RESERVE FOR PAINTING	\$0	\$60,000	\$60,000
ANALYSIS & TESTING	\$2,938	\$5,000	\$5,000
PUMPING POWER	-\$6	\$0	\$0
WATER CONSERVATION PROG	\$500	\$2,500	\$5,000
TOTAL MAINT & OPER	<u>\$252,790</u>	<u>\$606,680</u>	<u>\$640,722</u>
EQUIPMENT	\$20,203	\$0	\$0
IMPROVEMENTS	\$169,250	\$2,533,541	\$1,561,000
TOTAL CAPITAL OUTLAY	<u>\$189,453</u>	<u>\$2,533,541</u>	<u>\$1,561,000</u>
TRANSFER TO GEN FUND	\$129,725	\$138,505	\$137,729
TOTAL TRANSFERS	<u>\$129,725</u>	<u>\$138,505</u>	<u>\$137,729</u>
TOTAL WATER LINES	<u>\$791,903</u>	<u>\$3,445,881</u>	<u>\$2,616,919</u>
Improvements:			
Water line replacement			\$350,000
Radio read			\$600,000
Storage Tank rehab			\$611,000
			<u>\$1,561,000</u>

**ADOPTED
2015 BUDGET**

WATER FUND EXPENDITURES-WATER PLANT	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$56,579	\$133,537	\$190,944
Lead WTP Operator			
(4) WTP Operators			
OVERTIME	\$15,330	\$42,323	\$20,000
DISABILITY INSURANCE	\$398	\$1,270	\$2,310
ON CALL	\$2,101	\$6,304	\$7,000
WORKERS COMPENSATION	\$10,821	\$10,549	\$8,654
RETIREMENT PROGRAM	\$1,546	\$7,171	\$10,254
SOCIAL SECURITY	\$4,945	\$13,935	\$16,673
MEDICAL INSURANCE	\$3,575	\$24,750	\$62,100
TOTAL PERSONNEL	\$95,295	\$239,839	\$317,935
TRANSFER SERV CNTR LEASE	\$16,249	\$16,360	\$7,468
TRANSFER TO SERV CNTR FND	\$16,612	\$17,816	\$16,751
OFFICE SUPPLIES	\$1,494	\$1,500	\$1,500
TELEPHONE	\$4,612	\$5,000	\$5,000
PRINTING	\$3,602	\$7,000	\$6,000
POSTAGE	\$1,266	\$6,000	\$6,000
INSURANCE	\$20,205	\$23,837	\$25,088
CERTIFICATIONS	\$1,139	\$500	\$500
CONFERENCES & TRAINING	\$520	\$3,500	\$3,500
TRAVEL, MEALS & LODGING	\$530	\$2,000	\$2,000
MEMBERSHIP & DUES	\$92	\$500	\$500
GASOLINE & OIL	\$1,118	\$1,742	\$2,000
EQUIPMENT REPAIRS & MAINT	\$638	\$50,000	\$50,000
UTILITIES	\$11,910	\$15,000	\$15,000
CONSULTANT	\$319,008	\$285,705	\$345,000
FEES	\$7,561	\$6,000	\$6,000
FACILITY REPAIRS	\$542	\$1,500	\$1,500
RADIO MAINTENANCE	\$0	\$250	\$250
EQUIPMENT RENTAL OUTSIDE	\$8,006	\$12,000	\$14,000
MATERIALS & SUPPLIES	\$15,122	\$25,000	\$25,000
SMALL EQUIPMENT	\$1,222	\$2,000	\$600
FILTER REPLACEMENT	\$8,291	\$150,000	\$200,000
MEMBRANE REPLACEMENT	\$0	\$125,000	\$125,000
PUMP & LINE REPAIR	\$11,828	\$50,000	\$75,000
LAB SUPPLIES	\$7,302	\$10,000	\$20,000
CHLOR/CHEM PUMP REPAIRS	\$0	\$10,000	\$10,000
LEGAL EXPENSE	\$420,692	\$250,000	\$250,000
DITCH ASSESSMENTS	\$11,495	\$20,000	\$20,000
METER REPAIRS	\$1,040	\$5,302	\$10,000
UNIFORMS	\$267	\$500	\$500
AUDIT	\$1,430	\$1,430	\$1,430

**ADOPTED
2015 BUDGET**

WATER FUND EXPENDITURES-WATER PLANT (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
CAPITAL RECOVERY	\$0	\$250,000	\$250,000
CLEAN IN PLACE-MEMBRANES	\$0	\$532	\$0
DEEP WELL #1 - MAINTENANCE	\$0	\$50,000	\$50,000
DEEP WELL #2 - MAINTENANCE	\$0	\$93,911	\$60,000
ANALYSIS & TESTING	\$10,271	\$50,000	\$50,000
PUMPING POWER	\$132,962	\$129,285	\$105,000
DEEP WELL #2 - POWER	\$1,249	\$36,399	\$25,000
PLANT POWER	\$135,003	\$183,526	\$300,000
CHEMICALS	\$59,199	\$271,976	\$350,000
ADMIN FEE/TRUST ACCOUNT	\$0	\$900	\$900
SCADA MAINTENANCE	\$782	\$25,000	\$25,000
TOTAL MAINT & OPER	\$1,233,259	\$2,196,973	\$2,461,487
EQUIPMENT	\$26,265	\$0	\$0
IMPROVEMENTS	\$111,300	\$149,048	\$0
WATER TRTM	\$616,704	\$78,633	\$0
DEEP WELL	\$1,866,849	\$789,937	\$0
PIPELINES	\$14,826	\$25,000	\$0
TOTAL CAPITAL OUTLAY	\$2,635,944	\$1,042,618	\$0
CWRPDA LOAN PAYMENT	\$1,232,424	\$1,249,702	\$1,266,978
CWRDPA INT	\$619,078	\$609,726	\$595,601
TOTAL DEBT SERVICE	\$1,851,502	\$1,859,428	\$1,862,579
TRANSFER TO GEN FUND	\$95,275	\$86,495	\$416,913
TOTAL TRANSFERS	\$95,275	\$86,495	\$416,913
EXPENDITURES-WATER PLANT	\$5,911,275	\$5,425,353	\$5,058,914

Small Equipment/Furniture:

Air compressor	\$600
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**ADOPTED
2015 BUDGET**

SANITATION FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SANITATION REV - INSIDE	\$457,017	\$472,257	\$475,000
RUBBISH COLLECTION	\$1,323	\$2,033	\$1,500
PENALTIES	\$5,065	\$5,383	\$5,500
INVESTMENT EARNINGS	\$709	\$664	\$1,000
MISCELLANEOUS	\$3,017	\$50	\$50
TOTAL REVENUE	<u>\$467,131</u>	<u>\$480,387</u>	<u>\$483,050</u>
 EXPENDITURES-SANITATION			
PERSONNEL	\$140,332	\$163,882	\$186,629
MAINT & OPER	\$225,962	\$306,301	\$317,143
CAPITAL OUTLAY	\$0	\$225,000	\$0
TRANSFERS	\$66,578	\$71,506	\$75,566
TOTAL EXPENDITURES	<u>\$432,872</u>	<u>\$766,689</u>	<u>\$579,338</u>
 BEGINNING BALANCE	<u>\$827,685</u>	<u>\$861,944</u>	<u>\$575,642</u>
 TOTAL FUND EQUITY	\$861,944	\$575,642	\$479,354

**ADOPTED
2015 BUDGET**

SANITATION FUND EXPENDITURES	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$82,737	\$102,745	\$119,529
(4) Maintenance Workers			
OVERTIME	\$1,083	\$2,650	\$1,800
DISABILITY INSURANCE	\$885	\$830	\$1,446
ON CALL	\$0	\$11	\$0
WORKERS COMPENSATION	\$9,887	\$11,988	\$11,745
RETIREMENT PROGRAM	\$4,238	\$5,517	\$6,419
SOCIAL SECURITY	\$5,805	\$8,063	\$9,282
MEDICAL INSURANCE	\$35,697	\$32,078	\$36,408
TOTAL PERSONNEL	\$140,332	\$163,882	\$186,629
TRANSFER SERV CNTR LEASE	\$20,311	\$20,451	\$20,549
TRANSFER TO SERV CNTR FND	\$18,521	\$19,874	\$21,993
OFFICE SUPPLIES	\$104	\$100	\$200
TELEPHONE	\$205	\$139	\$225
PRINTING	\$1,280	\$1,647	\$2,000
POSTAGE	\$7,834	\$8,000	\$8,000
INSURANCE	\$24,685	\$25,849	\$27,206
GASOLINE & OIL	\$38,504	\$38,909	\$40,000
EQUIPMENT REPAIRS & MAINT	\$40,520	\$42,708	\$45,000
COUNTY DUMP CHARGE	\$40,719	\$39,555	\$48,000
RADIO MAINTENANCE	\$0	\$200	\$500
MATERIALS & SUPPLIES	\$10,210	\$5,000	\$5,000
TIRES	\$4,712	\$7,500	\$7,500
UNIFORMS	\$234	\$240	\$240
AUDIT	\$610	\$610	\$610
CAPITAL RECOVERY	\$0	\$50,620	\$50,620
CONTAINER REPAIR/REPLACEMENT	\$13,856	\$40,400	\$35,000
WEED CONTROL	\$3,657	\$4,500	\$4,500
TOTAL MAINT & OPER	\$225,962	\$306,301	\$317,143
EQUIPMENT	\$0	\$225,000	\$0
TOTAL CAPITAL OUTLAY	\$0	\$225,000	\$0
TRANSFER TO GEN FUND	\$66,578	\$71,506	\$75,566
TOTAL TRANSFERS	\$66,578	\$71,506	\$75,566
TOTAL SANITATION	\$432,872	\$766,689	\$579,338

**ADOPTED
2015 BUDGET**

SEWER FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SEWER REV - INSIDE RESIDENTIAL	\$961,918	\$992,007	\$992,000
SEWER REV - OUTSIDE RESIDENTIAL	\$103,792	\$104,486	\$104,000
SEWER REV - INSIDE COMMERCIAL	\$341,312	\$345,480	\$346,000
SEWER REV - OUTSIDE COMMERCIAL	\$3,209	\$3,192	\$3,200
SEWER INDUSTRIAL - INSIDE	\$231,550	\$246,462	\$245,000
TAPPING CHARGES	\$0	\$1,650	\$1,650
SEWER DIVISION SERVICES	\$0	\$3,000	\$3,000
PENALTIES	\$14,363	\$13,653	\$14,500
INVESTMENT EARNINGS	\$5,437	\$4,998	\$5,000
MISCELLANEOUS	\$0	\$2,000	\$2,000
OUTSIDE BILLING	\$2,091	\$1,599	\$2,400
PLANT INVESTMENT FEES	\$24,034	\$18,734	\$10,000
TOTAL REVENUE	\$1,687,706	\$1,737,261	\$1,728,750
EXPENDITURES-SEWER			
PERSONNEL	\$75,183	\$73,699	\$101,974
MAINT & OPER	\$291,643	\$413,988	\$401,924
CAPITAL OUTLAY	\$0	\$550,000	\$880,000
DEBT SERVICE	\$176,846	\$178,970	\$183,951
TRANSFERS	\$71,051	\$70,401	\$75,585
TOTAL EXPENDITURES	\$614,723	\$1,287,058	\$1,643,434
EXPENDITURES-WASTEWATER			
PERSONNEL	\$210,999	\$276,736	\$296,881
MAINT & OPER	\$462,463	\$1,052,790	\$1,015,769
CAPITAL OUTLAY	\$3,951	\$150,000	\$308,000
TRANSFERS	\$166,749	\$192,411	\$196,898
TOTAL EXPENDITURES	\$844,162	\$1,671,937	\$1,817,548
BEGINNING BALANCE	\$4,752,350	\$4,981,171	\$3,759,437
TOTAL FUND EQUITY	\$4,981,171	\$3,759,437	\$2,027,205

**ADOPTED
2015 BUDGET**

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES (2) Maintenance Workers	\$50,721	\$46,408	\$55,215
OVERTIME	\$8,090	\$9,445	\$8,000
DISABILITY INSURANCE	\$654	\$291	\$668
ON CALL	\$1,711	\$1,689	\$4,500
WORKERS COMPENSATION	\$2,196	\$2,646	\$2,502
RETIREMENT PROGRAM	\$1,376	\$2,492	\$2,965
SOCIAL SECURITY	\$4,455	\$4,402	\$5,180
MEDICAL INSURANCE	\$5,980	\$6,325	\$22,944
TOTAL PERSONNEL	\$75,183	\$73,699	\$101,974
TRANSFER SERV CNTR LEASE	\$32,497	\$32,721	\$32,878
TRANSFER TO SERV CNTR FND	\$12,908	\$13,795	\$16,217
OFFICE SUPPLIES	\$0	\$100	\$250
TELEPHONE	\$59	\$46	\$55
PRINTING	\$1,091	\$1,512	\$1,900
POSTAGE	\$8,427	\$7,500	\$7,580
INSURANCE	\$19,941	\$20,881	\$21,977
CERTIFICATIONS	\$60	\$240	\$240
CONFERENCES & TRAINING	\$144	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$0	\$900	\$900
GASOLINE & OIL	\$7,636	\$4,821	\$9,000
EQUIPMENT REPAIRS & MAINT	\$6,722	\$10,758	\$6,500
LIFT STATION POWER	\$5,331	\$5,000	\$6,000
RADIO MAINTENANCE	\$0	\$150	\$150
MATERIALS & SUPPLIES	\$10,859	\$15,000	\$15,000
TV SEWER LINES	\$0	\$12,000	\$20,000
CONTRACT LINE REPAIR	\$146,801	\$35,288	\$5,000
UNIFORMS	\$0	\$225	\$225
AUDIT	\$1,555	\$1,555	\$1,555
CAPITAL RECOVERY	\$0	\$170,000	\$170,000
LIFT STATION REPAIR	\$16,530	\$18,000	\$18,000
LIFT STATION SCADA	\$1,019	\$2,500	\$10,000
STORM SEWER	\$67	\$25,000	\$25,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$19,996	\$17,497
SEWER LINE REPLACEMENT	\$0	\$15,000	\$15,000
TOTAL MAINT & OPER	\$291,643	\$413,988	\$401,924
EQUIPMENT	\$0	\$0	\$380,000
IMPROVEMENTS	\$0	\$550,000	\$500,000
TOTAL CAPITAL OUTLAY	\$0	\$550,000	\$880,000

**ADOPTED
2015 BUDGET**

SEWER FUND EXPENDITURES-SEWER (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
CWRPDA LOAN PRINCIPLE	\$155,217	\$160,569	\$171,274
CWRPDA LOAN INTEREST	\$21,629	\$18,401	\$12,677
TOTAL DEBT SERVICE	<u>\$176,846</u>	<u>\$178,970</u>	<u>\$183,951</u>
TRANSFER TO GEN FUND	\$71,051	\$70,401	\$75,585
TOTAL TRANSFERS	<u>\$71,051</u>	<u>\$70,401</u>	<u>\$75,585</u>
TOTAL SEWER LINES	<u><u>\$614,723</u></u>	<u><u>\$1,287,058</u></u>	<u><u>\$1,643,434</u></u>

Equipment:

Combination Jet/Vacuum Sewer Cleaner	\$380,000
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Improvements:

Sewer Line Rehab	\$200,000
Sewer Line Clean	\$50,000
Manhole Rehab	<u>\$250,000</u>
	<u>\$500,000</u>

**ADOPTED
2015 BUDGET**

SEWER FUND EXPENDITURES-WASTEWATER	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$124,896	\$166,905	\$180,873
Utilities Superintendant			
(2) Wastewater Operators			
(1) Maintenance Worker			
OVERTIME	\$13,659	\$9,458	\$10,000
DISABILITY INSURANCE	\$1,017	\$1,610	\$2,189
ON CALL	\$5,853	\$6,134	\$6,000
WORKERS COMPENSATION	\$6,520	\$9,024	\$8,197
RETIREMENT PROGRAM	\$5,215	\$8,963	\$9,713
SOCIAL SECURITY	\$10,041	\$13,961	\$15,061
MEDICAL INSURANCE	\$43,798	\$60,681	\$64,848
TOTAL PERSONNEL	\$210,999	\$276,736	\$296,881
TRANSFER SERV CNTR LEASE	\$7,381	\$7,432	\$7,468
TRANSFER TO SERV CNTR FND	\$14,097	\$15,069	\$17,245
OFFICE SUPPLIES	\$462	\$900	\$900
ADVERTISING	\$0	\$0	\$50
TELEPHONE	\$3,412	\$3,594	\$3,700
POSTAGE	\$2,928	\$5,693	\$3,500
INSURANCE	\$19,285	\$20,195	\$21,255
CERTIFICATIONS	\$835	\$485	\$500
CONFERENCES & TRAINING	\$800	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$1,207	\$2,500	\$2,500
MEMBERSHIP & DUES	\$0	\$175	\$0
GASOLINE & OIL	\$6,300	\$7,202	\$6,500
EQUIPMENT REPAIRS & MAINT	\$43,630	\$45,500	\$22,081
UTILITIES	\$170,452	\$156,290	\$150,000
CONSULTANT FEES	\$25,204	\$44,390	\$20,000
FEES, CHARGES, PERMITS	\$18,945	\$12,000	\$12,000
FACILITY REPAIRS	\$2,619	\$35,000	\$35,000
FORCE MAIN REPAIRS	\$0	\$100,000	\$100,000
MATERIALS & SUPPLIES	\$25,208	\$31,295	\$31,295
SMALL EQUIP/FURNITURE	\$4,525	\$600	\$3,100
LABORATORY SUPPLIES	\$6,711	\$10,000	\$20,000
TESTING SERVICES	\$59,537	\$52,466	\$65,000
OUTSIDE BILLING	\$0	\$2,400	\$2,400
UNIFORMS	\$187	\$540	\$540
AUDIT	\$1,565	\$1,565	\$1,565
LAGOON CLEANING RESERVE	\$0	\$30,000	\$30,000
CAPITAL RECOVERY	\$0	\$415,032	\$415,035

**ADOPTED
2015 BUDGET**

SEWER FUND EXPENDITURES-WASTEWATER (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
CHEMICALS	\$44,911	\$47,134	\$40,000
RECHARGE & FORCE MAIN	\$0	\$500	\$500
SCADA MAINTENANCE	\$2,262	\$2,835	\$1,635
TOTAL MAINT & OPER	<u>\$462,463</u>	<u>\$1,052,790</u>	<u>\$1,015,769</u>
EQUIPMENT	\$3,951	\$0	\$8,000
IMPROVEMENTS	\$0	\$150,000	\$300,000
TOTAL CAPITAL OUTLAY	<u>\$3,951</u>	<u>\$150,000</u>	<u>\$308,000</u>
TRANSFER TO GENERAL FUND	\$166,749	\$192,411	\$196,898
TOTAL TRANSFERS	<u>\$166,749</u>	<u>\$192,411</u>	<u>\$196,898</u>
TOTAL WASTEWATER	<u><u>\$844,162</u></u>	<u><u>\$1,671,937</u></u>	<u><u>\$1,817,548</u></u>

Small Equipment/Furniture:

BOD testing probe	\$1,000
(2) 6.0 cu ft sampler coolers (\$600/ea)	\$1,200
Portable generator	\$900
	<u>\$3,100</u>

Equipment:

Steam scrubber dishwasher	\$8,000
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Improvements:

UV Disinfection System	\$300,000
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**ADOPTED
2015 BUDGET**

SERVICE CENTER FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$481	\$441	\$500
MISCELLANEOUS	\$2,340	\$0	\$0
TRANSFER OF RESERVES	\$421,178	\$451,561	\$509,778
TRANSFER (LEASE)	\$232,121	\$233,720	\$234,840
TOTAL REVENUE	\$656,120	\$685,722	\$745,118
EXPENDITURE SUMMARY			
SALARIES	\$213,407	\$217,033	\$317,574
Division Operation Coordinator			
(1) Building Maintenance			
(1) Maintenance Worker			
(2) Mechanics			
Dept/Division Secretary			
(1 1/2) Custodians			
OVERTIME	\$2,670	\$4,031	\$2,500
DISABILITY INSURANCE	\$2,170	\$2,386	\$3,843
WORKERS COMPENSATION	\$2,973	\$7,732	\$13,781
RETIREMENT PROGRAM	\$10,291	\$11,655	\$17,054
SOCIAL SECURITY	\$15,130	\$16,911	\$24,486
MEDICAL INSURANCE	\$58,420	\$54,334	\$91,776
TOTAL PERSONNEL	\$305,061	\$314,083	\$471,014
LEASE PURCHASE	\$231,419	\$233,720	\$234,840
LEASE FEES	\$1,416	\$1,500	\$1,500
OFFICE SUPPLIES	\$1,354	\$1,100	\$1,100
TELEPHONE	\$3,843	\$4,155	\$2,500
POSTAGE	\$16	\$0	\$0
INSURANCE	\$19,807	\$20,741	\$21,830
CONFERENCES	\$742	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$474	\$1,000	\$1,000
MEMBERSHIPS	\$235	\$450	\$450
SUBSCRIPTIONS	\$1,949	\$1,500	\$1,500
GASOLINE & OIL	\$3,485	\$3,706	\$3,500
BLDG CREW GAS & OIL	\$1,402	\$1,387	\$1,500
EQUIPMENT REPAIRS & MAINT	\$3,793	\$5,000	\$5,000
UTILITIES	\$41,806	\$52,000	\$52,000
FACILITY REPAIRS	\$13,592	\$10,000	\$10,000
RADIO MAINTENANCE	\$495	\$0	\$500
MATERIALS & SUPPLIES	\$9,596	\$9,465	\$7,500
BLDG CREW MATERIAL & SUPPLIES	\$60	\$2,100	\$2,600
SMALL EQUIPMENT/FURNITURE	\$660	\$0	\$3,600
BLDG CREW TOOLS	\$136	\$500	\$0

**ADOPTED
2015 BUDGET**

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
JANITORIAL SERVICE	\$11,022	\$11,132	\$0
UNIFORMS	\$388	\$600	\$600
CONTRACT SERVICES	\$0	\$268	\$0
AUDIT	\$550	\$550	\$550
GROUPS MAINTENANCE	\$499	\$4,184	\$5,000
TOTAL MAINT & OPER	<u>\$348,739</u>	<u>\$366,558</u>	<u>\$358,570</u>
EQUIPMENT	\$5,492	\$0	\$13,700
IMPROVEMENTS	\$0	\$2,000	\$0
TOTAL CAPITAL OUTLAY	<u>\$5,492</u>	<u>\$2,000</u>	<u>\$13,700</u>
TOTAL SERVICE CENTER	<u><u>\$659,292</u></u>	<u><u>\$682,641</u></u>	<u><u>\$843,284</u></u>
Small Equipment/Furniture:			
Freon Unit			\$3,600
Equipment:			
Diagnostic equipment			\$6,200
Walk behind fork lift			<u>\$7,500</u>
			<u>\$13,700</u>
BEGINNING BALANCE	<u><u>\$276,922</u></u>	<u><u>\$273,750</u></u>	<u><u>\$276,830</u></u>
TOTAL FUND EQUITY	\$273,750	\$276,830	\$178,664

**ADOPTED
2015 BUDGET**

GENERAL FUND POLICE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$1,026,444	\$1,060,748	\$1,215,801
Police Chief			
(2) Police Commanders			
(5) Police Sergeants			
(4) Police Corporals			
(10) Police Officers			
(1) Police Cadet			
Administrative Sec.			
Records Clerk - 40 hrs.			
Records Clerk - 32 hrs.			
OVERTIME	\$81,891	\$53,545	\$63,200
DISABILITY INSURANCE	\$9,496	\$10,918	\$14,711
ON CALL	\$7,191	\$7,702	\$8,000
WORKERS COMPENSATION	\$44,295	\$61,786	\$57,229
RETIREMENT PROGRAM	\$4,803	\$5,051	\$5,330
SOCIAL SECURITY	\$18,326	\$19,156	\$24,699
MEDICAL INSURANCE	\$239,704	\$277,803	\$355,152
PENSION	\$37,168	\$17,501	\$29,030
TOTAL PERSONNEL	\$1,469,318	\$1,514,212	\$1,773,152
OFFICE SUPPLIES	\$4,934	\$5,200	\$5,700
TELEPHONE	\$11,958	\$12,550	\$12,000
PRINTING	\$567	\$3,600	\$4,100
POSTAGE	\$931	\$1,000	\$1,300
CONFERENCES & TRAINING	\$3,372	\$8,800	\$9,000
TRAVEL, MEALS & LODGING	\$4,815	\$9,000	\$9,000
MEMBERSHIP & DUES	\$265	\$1,000	\$1,500
SUBSCRIPTION/PUBLICATION	\$2,440	\$5,000	\$13,950
ACADEMY EXPENSES	\$8,591	\$12,000	\$12,000
GASOLINE & OIL	\$35,690	\$35,664	\$35,000
EQUIPMENT REPAIRS & MAINT	\$20,985	\$20,500	\$20,500
FACILITY REPAIRS	\$0	\$0	\$7,000
RADIO MAINTENANCE	\$0	\$3,000	\$3,000
TASER SUPPLIES	\$11,785	\$6,282	\$7,950
CANINE PROGRAM	\$0	\$21,000	\$2,500
MATERIALS & SUPPLIES	\$12,850	\$13,000	\$16,720
SMALL EQUIP/FURNITURE	\$18,262	\$8,924	\$13,260
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
GRANT EXPENSE	\$2,703	\$1,686	\$8,430
ASSAULT EXAMS	\$0	\$3,000	\$4,000
OVER/SHORT	\$0	\$5	\$5

**ADOPTED
2015 BUDGET**

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
PHYSICAL EXAMS	\$5,256	\$4,000	\$5,000
POLICE SEIZURES	\$0	\$1,000	\$1,000
CRIMINAL INVESTIGATION	\$5,576	\$8,000	\$9,000
UNIFORMS	\$8,475	\$9,000	\$9,000
COMMUNITY RELATIONS	\$691	\$2,000	\$6,500
EMPLOYEE ASSISTANCE	\$0	\$0	\$2,000
AMMUNITION	\$6,756	\$9,674	\$7,500
TOTAL MAINT & OPER	<u>\$168,902</u>	<u>\$206,885</u>	<u>\$228,915</u>
 TRANSFER TO CAPITAL EQUIP	 \$45,732	 \$0	 \$0
TOTAL CAPITAL OUTLAY	<u>\$45,732</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL POLICE	 <u>\$1,683,952</u>	 <u>\$1,721,096</u>	 <u>\$2,002,067</u>

Small Equipment/Furniture:

Update CCTV System			\$700
Furniture for office upgrades			\$3,350
In Car video software			\$4,500
Patrol decals			\$4,710
			<u>\$13,260</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND DISPATCH	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$299,559	\$293,031	\$397,143
Department Head			
Dispatch Supervisor			
(9) Dispatchers			
OVERTIME	\$25,661	\$47,721	\$25,000
DISABILITY INSURANCE	\$2,014	\$1,761	\$4,805
WORKERS COMPENSATION	\$817	\$787	\$1,033
RETIREMENT PROGRAM	\$6,901	\$15,736	\$21,327
SOCIAL SECURITY	\$24,267	\$26,067	\$32,294
MEDICAL INSURANCE	\$58,050	\$54,253	\$149,892
TOTAL PERSONNEL	\$417,269	\$439,356	\$631,494
OFFICE SUPPLIES	\$28	\$250	\$750
TELEPHONE	\$6,795	\$7,854	\$8,000
POSTAGE	\$0	\$25	\$50
CONFERENCES & TRAINING	\$1,881	\$2,500	\$3,500
TRAVEL, MEALS & LODGING	\$1,456	\$2,500	\$3,500
SUBSCRIPTIONS	\$1,049	\$1,450	\$1,450
EQUIPMENT REPAIRS & MAINT	\$2,635	\$3,382	\$3,000
UTILITIES	\$9,434	\$8,950	\$8,000
RENTS & CHARGES	\$19	\$19	\$0
MAINTENANCE CONTRACT	\$23,242	\$26,642	\$27,630
FACILITY REPAIRS	\$275	\$500	\$500
RADIO MAINTENANCE	\$250	\$400	\$500
MATERIALS & SUPPLIES	\$2,035	\$2,082	\$2,000
SMALL EQUIP/FURNITURE	\$0	\$5,500	\$2,530
JANITOR SERVICE	\$3,000	\$3,000	\$0
HARDWARE/SOFTWARE LEASE	\$17,354	\$18,395	\$19,440
UNIFORMS	\$0	\$800	\$0
TOTAL MAINT & OPER	\$69,453	\$84,249	\$80,850
TOTAL DISPATCH	\$486,722	\$523,604	\$712,344
Small equipment/furniture:			
Wall monitors (2) (\$425/ea)			\$850
Computer monitors (4) (\$170/ea)			\$680
Chairs (2) (\$500/ea)			\$1,000
			<u>\$2,530</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND YOUTH SERVICES	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$68,399	\$68,772	\$72,900
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$724	\$758	\$882
WORKERS COMPENSATION	\$55	\$267	\$195
RETIREMENT PROGRAM	\$3,635	\$3,693	\$3,915
SOCIAL SECURITY	\$4,397	\$5,261	\$5,585
MEDICAL INSURANCE	\$27,662	\$30,335	\$32,424
TOTAL PERSONNEL	\$104,872	\$109,086	\$116,001
OFFICE SUPPLIES	\$215	\$400	\$600
TELEPHONE	\$1,522	\$1,383	\$1,700
POSTAGE	\$96	\$100	\$200
CONFERENCES & TRAINING	\$0	\$200	\$200
TRAVEL, MEALS & LODGING	\$309	\$700	\$700
MEMBERSHIP & DUES	\$202	\$108	\$108
EQUIPMENT REPAIRS & MAINT	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$9	\$150	\$150
TOTAL MAINT & OPER	\$2,353	\$3,141	\$3,758
TOTAL YOUTH SERVICES	\$107,225	\$112,227	\$119,759

**ADOPTED
2015 BUDGET**

GENERAL FUND FIRE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$652,424	\$651,275	\$738,612
Fire Chief			
(3) Fire Captains			
(2) Fire Lieutenants			
(10) Fire Engineers			
Secretary - 32 hrs			
OVERTIME	\$76,427	\$95,776	\$61,450
DISABILITY INSURANCE	\$6,405	\$6,387	\$8,937
PART-TIME FIRE FIGHTERS	\$0	\$0	\$15,000
SEASONAL EMPLOYEES	\$9,304	\$13,043	\$5,000
WORKERS COMPENSATION	\$47,645	\$55,954	\$54,726
RETIREMENT	\$175	\$135	\$1,138
SOCIAL SECURITY	\$11,433	\$12,408	\$13,515
MEDICAL INSURANCE	\$161,391	\$228,105	\$247,164
PENSION	\$66,630	\$66,446	\$77,636
VOL FIRE PENSION	\$12,501	\$12,501	\$12,501
OLD HIRE FIRE PENSION	\$47,868	\$47,868	\$50,937
TOTAL PERSONNEL	\$1,092,203	\$1,189,899	\$1,286,616
OFFICE SUPPLIES	\$2,060	\$2,000	\$2,000
TELEPHONE	\$7,509	\$8,335	\$9,000
PRINTING	\$333	\$500	\$1,000
POSTAGE	\$443	\$642	\$400
CONFERENCES & TRAINING	\$8,591	\$11,000	\$10,500
TRAVEL, MEALS & LODGING	\$6,554	\$9,000	\$8,500
MEMBERSHIP & DUES	\$1,508	\$1,600	\$1,600
SUBSCRIPTION/PUBLICATION	\$2,499	\$3,000	\$3,000
GASOLINE & OIL	\$21,793	\$24,498	\$23,000
EQUIPMENT REPAIRS & MAINT	\$82,401	\$71,615	\$72,000
UTILITIES	\$16,855	\$16,000	\$16,000
FACILITY REPAIRS	\$4,467	\$15,000	\$15,000
RADIO MAINTENANCE	\$2,251	\$7,421	\$8,000
MATERIALS & SUPPLIES	\$28,445	\$32,000	\$30,000
SMALL EQUIP/FURNITURE	\$17,948	\$23,088	\$32,900
PHYSICAL EXAMS	\$2,406	\$2,500	\$4,500
UNIFORMS	\$12,726	\$13,450	\$12,500
TURN OUT GEAR	\$23,205	\$22,474	\$22,500
COMMUNITY RELATIONS	\$3,716	\$3,500	\$5,500
TOTAL MAINT & OPER	\$245,710	\$267,623	\$277,900

**ADOPTED
2015 BUDGET**

GENERAL FUND FIRE (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
IMPROVEMENTS	\$13,650	\$0	\$53,000
TRANSFER TO CAPITAL EQUIP	\$122,223	\$60,179	\$128,608
TOTAL CAPITAL OUTLAY	<u>\$135,873</u>	<u>\$60,179</u>	<u>\$181,608</u>
 TOTAL FIRE	 <u>\$1,473,786</u>	 <u>\$1,517,701</u>	 <u>\$1,746,124</u>

Small equipment/furniture:

Hand held radios	\$9,000
Pagers	\$2,300
Light bar replacement	\$4,900
Hazmat Replacement Equipment	\$3,000
TEMS Team	\$2,300
Dive Team	\$2,000
Swift and Ice Water rescue equipment	\$3,000
Smoke machine	\$2,000
Mattress replacement (3)	\$2,100
Fiberglass topper (Fire 11)	\$1,800
Printer	\$500
	<u>\$32,900</u>

Improvement:

Station roof	\$53,000
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Equipment:

Replacement costs (exercise equip)	\$3,000
Lease Payment (Fire Truck)	\$35,137
Lease Payment (SCBA Replacement)	\$36,871
Intercom system	\$6,000
Long Term Building Mntc	\$5,000
Replacement costs (AED's)	\$2,600
Extrication Equipment	\$40,000
	<u>\$128,608</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND AMBULANCE SERVICE	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$222,210	\$208,318	\$244,674
(1) Fire Lieutenant			
(5) Fire Engineers			
OVERTIME	\$82,220	\$93,429	\$85,215
DISABILITY INSURANCE	\$2,246	\$2,179	\$2,961
ON CALL	\$37,145	\$31,619	\$40,000
TRANSPORT	\$69,625	\$58,486	\$70,000
WORKERS COMPENSATION	\$18,183	\$20,388	\$23,986
SOCIAL SECURITY	\$10,746	\$10,639	\$13,198
MEDICAL INSURANCE	\$45,178	\$67,029	\$107,988
PENSION	\$23,267	\$22,270	\$25,935
TOTAL PERSONNEL	\$510,820	\$514,356	\$613,957
PRINTING	\$0	\$0	\$500
POSTAGE	\$0	\$0	\$400
INSURANCE	\$6,782	\$6,608	\$7,000
CONFERENCES & TRAINING	\$5,652	\$13,000	\$13,000
TRAVEL, MEALS & LODGING	\$3,046	\$5,000	\$10,000
MEMBERSHIP & DUES	\$970	\$1,000	\$1,000
GASOLINE & OIL	\$22,968	\$21,239	\$22,000
EQUIPMENT REPAIRS & MAINT	\$20,308	\$17,000	\$17,000
FACILITY REPAIRS	\$0	\$500	\$1,000
MATERIALS & SUPPLIES	\$29,979	\$18,000	\$18,000
MEDICAL SUPPLIES	\$19,412	\$40,000	\$40,000
PHYSICAL EXAMS	\$382	\$1,000	\$1,000
UNIFORMS	\$9,983	\$7,900	\$7,000
UNIFORMS - EMS	\$148	\$5,000	\$8,600
TURN OUT GEAR	\$6,463	\$5,631	\$2,000
TOTAL MAINT & OPER	\$126,093	\$141,878	\$148,500
TOTAL AMBULANCE SERVICE	\$636,913	\$656,234	\$762,457

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**ADOPTED
2015 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
PLR ADMINISTRATION	2013	2014	2015
SALARIES	\$274,986	\$287,444	\$374,922
Director of Parks, Library, Recreation			
Department/Division Secretary (2)			
Recreation Superintendent			
Recreation Supervisor			
Museum Curator			
Library Superintendent			
Park, Cemetery, Forestry Superintendent			
OVERTIME	\$410	\$29	\$200
DISABILITY INSURANCE	\$2,628	\$2,645	\$4,537
WORKERS COMPENSATION	\$864	\$958	\$1,004
RETIREMENT PROGRAM	\$16,735	\$15,436	\$20,133
SOCIAL SECURITY	\$19,901	\$21,992	\$28,697
MEDICAL INSURANCE	\$55,327	\$58,381	\$91,776
TOTAL PERSONNEL	\$370,851	\$386,884	\$521,269
OFFICE SUPPLIES	\$435	\$800	\$1,500
TELEPHONE	\$1,019	\$1,318	\$1,200
PRINTING	\$459	\$750	\$1,200
POSTAGE	\$1,698	\$1,975	\$1,900
CONFERENCES & TRAINING	-\$119	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$761	\$1,000	\$1,000
MEMBERSHIP & DUES	\$430	\$750	\$750
SUBSCRIPTION/PUBLICATION	\$98	\$100	\$100
EQUIPMENT REPAIRS & MAINT	\$149	\$300	\$300
VEHICLE ALLOWANCE	\$1,950	\$2,100	\$2,100
MATERIALS & SUPPLIES	\$264	\$400	\$700
SMALL EQUIP/FURNITURE	\$4,802	\$1,956	\$4,500
GRANT EXPENSE	\$40,098	\$34,903	\$0
TOTAL MAINT & OPER	\$52,044	\$47,352	\$16,250
TOTAL PLR ADMINISTRATION	\$422,895	\$434,235	\$537,519

Small Equipment/Furniture:

Postage machine	\$4,500
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**ADOPTED
2015 BUDGET**

GENERAL FUND CEMETERY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$51,721	\$47,346	\$84,861
(3) Maintenance Workers			
OVERTIME	\$4,850	\$7,594	\$8,000
DISABILITY INSURANCE	\$448	\$266	\$1,027
WORKERS COMPENSATION	\$5,139	\$6,215	\$6,110
RETIREMENT PROGRAM	\$1,796	\$2,542	\$4,557
SOCIAL SECURITY	\$3,811	\$4,203	\$7,104
MEDICAL INSURANCE	\$28,814	\$24,017	\$48,636
TOTAL PERSONNEL	\$96,579	\$92,184	\$160,295
OFFICE SUPPLIES	\$203	\$250	\$350
TELEPHONE	\$1,400	\$1,344	\$1,500
POSTAGE	\$40	\$50	\$50
CONFERENCES & TRAINING	\$149	\$400	\$500
TRAVEL, MEALS & LODGING	\$27	\$250	\$250
GASOLINE & OIL	\$8,311	\$5,194	\$7,000
EQUIPMENT REPAIRS & MAINT	\$6,325	\$7,000	\$7,000
UTILITIES	\$9,713	\$10,000	\$10,000
FACILITY REPAIRS	\$160	\$4,100	\$4,100
RADIO MAINTENANCE	\$0	\$50	\$50
MATERIALS & SUPPLIES	\$6,806	\$15,000	\$10,000
SMALL EQUIP/FURNITURE	\$0	\$3,300	\$1,200
CONTRACT SERVICES	\$0	\$3,500	\$0
UNIFORMS	\$36	\$500	\$300
REPURCHASE CEMETERY LOTS	\$0	\$1,125	\$1,000
FERTILIZER	\$8,875	\$10,000	\$10,000
CHEMICALS	\$4,424	\$5,500	\$5,000
TOTAL MAINT & OPER	\$46,469	\$67,563	\$58,300
EQUIPMENT	\$0	\$0	\$18,000
IMPROVEMENTS	\$6,223	\$3,000	\$2,700
TRANSFER TO CAPITAL EQUIP	\$13,884	\$32,000	\$0
TOTAL CAPITAL OUTLAY	\$20,107	\$35,000	\$20,700
TOTAL CEMETERY	\$163,155	\$194,747	\$239,295
Small Equipment/Furniture:			
Pumps for waterfall (2)			\$1,200
Improvements:			
Irrigation System			\$2,700
Equipment: (Perpetual Care Fund)			
Mower			\$18,000

**ADOPTED
2015 BUDGET**

GENERAL FUND MUSEUM	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$55,964	\$69,462	\$72,765
Museum Associate			
(3) Museum Assistants - 24 hrs			
Custodian - 20 hrs			
OVERTIME	\$388	\$191	\$200
DISABILITY INSURANCE	\$261	\$286	\$880
WORKERS COMPENSATION	\$178	\$190	\$195
RETIREMENT PROGRAM	\$1,338	\$2,224	\$3,907
SOCIAL SECURITY	\$4,322	\$5,328	\$5,582
MEDICAL INSURANCE	\$222	\$222	\$6,732
TOTAL PERSONNEL	\$62,673	\$77,904	\$90,261
FLOOD DONATION	\$0	\$16,623	\$0
OFFICE SUPPLIES	\$574	\$1,200	\$1,200
ADVERTISING	\$302	\$500	\$500
TELEPHONE	\$2,418	\$2,619	\$2,700
POSTAGE	\$299	\$443	\$350
CONFERENCES & TRAINING	\$442	\$700	\$700
TRAVEL, MEALS & LODGING	\$668	\$850	\$850
MEMBERSHIP & DUES	\$480	\$610	\$610
SUBSCRIPTIONS	\$98	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$984	\$500	\$500
UTILITIES	\$20,769	\$18,000	\$18,000
FACILITY REPAIRS	\$5,795	\$10,000	\$7,000
MATERIALS & SUPPLIES	\$9,074	\$8,861	\$6,000
SMALL EQUIP/FURNITURE	\$0	\$4,220	\$3,600
GRANT EXPENSE	\$1,077	\$1,151	\$0
HERITAGE FESTIVAL	\$6,025	\$5,400	\$5,200
PROGRAMS & EXHIBITS	\$5,144	\$6,000	\$6,000
TOTAL MAINT & OPER	\$54,149	\$77,677	\$53,210
IMPROVEMENTS	\$2,840	\$11,500	\$74,000
TOTAL CAPITAL OUTLAY	\$2,840	\$11,500	\$74,000
TOTAL MUSEUM	\$119,662	\$167,081	\$217,471

Small Equipment/Furniture:

Trees	\$1,600
Tipi	\$600
Computer	\$800
Recycle Pump	\$600
	<u>\$3,600</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND MUSEUM (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
Improvements:			
Sidewalk (Designation Funds)			\$34,000
Pole structure (cement floor)			\$35,000
Fire & Security System			<u>\$5,000</u>
			<u>\$74,000</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND PARKS	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$141,589	\$132,792	\$170,370
(6) Maintenance Workers			
OVERTIME	\$4,804	\$8,979	\$9,000
DISABILITY INSURANCE	\$1,163	\$650	\$2,061
SEASONAL EMPLOYEES	\$37,306	\$30,000	\$39,900
WORKERS COMPENSATION	\$7,846	\$9,322	\$8,836
RETIREMENT PROGRAM	\$5,160	\$7,131	\$9,149
SOCIAL SECURITY	\$13,372	\$13,140	\$16,774
MEDICAL INSURANCE	\$44,293	\$36,443	\$68,832
TOTAL PERSONNEL	<u>\$255,533</u>	<u>\$238,457</u>	<u>\$324,922</u>
OFFICE SUPPLIES	\$171	\$300	\$250
TELEPHONE	\$351	\$425	\$325
POSTAGE	\$0	\$16	\$10
CONFERENCES & TRAINING	\$304	\$1,000	\$500
TRAVEL, MEALS & LODGING	\$244	\$750	\$500
MEMBERSHIP & DUES	\$112	\$300	\$300
GASOLINE & OIL	\$18,653	\$19,538	\$18,000
EQUIPMENT REPAIRS & MAINT	\$12,205	\$14,511	\$13,000
PLAYGROUND REPAIR	\$1,118	\$5,500	\$4,500
UTILITIES	\$22,012	\$20,500	\$20,500
FACILITY REPAIRS	\$3,995	\$7,200	\$5,000
RADIO MAINTENANCE	\$89	\$0	\$100
MATERIALS & SUPPLIES	\$21,517	\$25,807	\$25,500
SMALL EQUIP/FURNITURE	\$1,234	\$0	\$1,000
CONTRACT SERVICES	\$2,925	\$3,300	\$3,300
UNIFORMS	\$764	\$800	\$800
FERTILIZER	\$12,186	\$16,000	\$16,000
CHEMICALS	\$8,863	\$10,000	\$10,000
TOTAL MAINT & OPER	<u>\$106,743</u>	<u>\$125,946</u>	<u>\$119,585</u>
TRANSFER TO CAPITAL EQUIP	\$14,340	\$20,000	\$0
TOTAL CAPITAL OUTLAY	<u>\$14,340</u>	<u>\$20,000</u>	<u>\$0</u>
TOTAL PARKS	<u><u>\$376,616</u></u>	<u><u>\$384,403</u></u>	<u><u>\$444,507</u></u>

Small Equipment/Furniture:

Motor (spray machine)	\$600
Spray tips	\$400
	<u>\$1,000</u>

**ADOPTED
2015 BUDGET**

GENERAL FUND FORESTRY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$54,959	\$56,294	\$65,907
(2) Tree Trimmers			
OVERTIME	\$664	\$2,062	\$1,000
DISABILITY INSURANCE	\$593	\$619	\$797
SEASONAL EMPLOYEES	\$20	\$0	\$0
WORKERS COMPENSATION	\$3,417	\$2,735	\$2,770
RETIREMENT PROGRAM	\$2,952	\$3,023	\$3,539
SOCIAL SECURITY	\$3,797	\$4,464	\$5,118
MEDICAL INSURANCE	\$27,662	\$30,340	\$32,424
TOTAL PERSONNEL	\$94,064	\$99,537	\$111,555
OFFICE SUPPLIES	\$17	\$50	\$25
TELEPHONE	\$117	\$93	\$115
POSTAGE	\$0	\$10	\$25
CONFERENCES & TRAINING	\$401	\$500	\$500
TRAVEL, MEALS & LODGING	\$36	\$300	\$300
MEMBERSHIP & DUES	\$60	\$60	\$60
GASOLINE & OIL	\$6,160	\$6,556	\$6,500
EQUIPMENT REPAIRS & MAINT	\$10,692	\$7,323	\$8,500
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$1,548	\$2,486	\$2,000
SMALL EQUIP/FURNITURE	\$1,386	\$0	\$1,162
CONTRACT SERVICES	\$1,815	\$2,000	\$2,000
UNIFORMS	\$151	\$350	\$250
NEW TREES	\$4,767	\$9,019	\$10,000
PLANTING PROJECT	\$536	\$1,000	\$1,000
DUMP FEES	\$1,531	\$2,000	\$3,500
TOTAL MAINT & OPER	\$29,217	\$31,746	\$35,987
TRANSFER TO CAPITAL EQUIP	\$37,104	\$0	\$5,000
TOTAL CAPITAL OUTLAY	\$37,104	\$0	\$5,000
TOTAL FORESTRY	\$160,385	\$131,283	\$152,542
Small Equipment/Furniture:			
Trim Saw			\$660
Safety rope			\$502
			<hr/>
			\$1,162
Equipment:			
Snow plow for tractor			\$5,000

**ADOPTED
2015 BUDGET**

GENERAL FUND RECREATION CENTER	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$58,905	\$87,406	\$97,335
Recreation Support Clerk			
Cashier/Receptionist			
Custodian - 40 hrs.			
Custodian - 20 hrs.			
OVERTIME	\$854	\$750	\$1,000
DISABILITY INSURANCE	\$571	\$885	\$1,178
SEASONAL EMPLOYEES	\$161,752	\$150,000	\$165,000
WORKERS COMPENSATION	\$7,986	\$11,789	\$11,024
RETIREMENT PROGRAM	\$2,772	\$4,694	\$5,227
SOCIAL SECURITY	\$16,011	\$18,219	\$20,145
MEDICAL INSURANCE	\$27,662	\$36,892	\$39,156
TOTAL PERSONNEL	\$276,513	\$310,634	\$340,065
OFFICE SUPPLIES	\$1,226	\$1,000	\$1,200
ADVERTISING	\$447	\$500	\$500
TELEPHONE	\$3,496	\$3,254	\$3,500
PRINTING	\$1,010	\$1,800	\$1,800
POSTAGE	\$366	\$750	\$500
CONFERENCES & TRAINING	\$0	\$500	\$500
TRAVEL, MEALS & LODGING	\$255	\$600	\$500
MEMBERSHIP & DUES	\$295	\$150	\$150
SUBSCRIPTION/PUBLICATION	\$425	\$410	\$410
AWARDS	\$0	\$225	\$225
RED CROSS LESSONS/TRAINING	\$9,033	\$8,000	\$8,000
GASOLINE & OIL	\$397	\$500	\$500
EQUIPMENT REPAIRS & MAINT	\$28,298	\$25,000	\$25,000
UTILITIES	\$81,035	\$76,485	\$65,000
MAINTENANCE CONTRACT	\$7,296	\$7,500	\$7,500
FACILITY REPAIRS	\$27,519	\$30,000	\$30,000
MATERIALS & SUPPLIES	\$22,516	\$20,000	\$20,000
SMALL EQUIP/FURNITURE	\$0	\$200	\$5,000
OVER & SHORT ACCOUNT	-\$189	\$50	\$50
UNIFORMS	\$1,225	\$1,100	\$1,100
CHEMICALS	\$18,173	\$25,000	\$20,000
TOTAL MAINT & OPER	\$202,823	\$203,025	\$191,435
TRANSFER TO CAPITAL EQUIP	\$0	\$21,000	\$17,000
TOTAL CAPITAL OUTLAY	\$0	\$21,000	\$17,000
TOTAL RECREATION CENTER	\$479,336	\$534,659	\$548,500

**ADOPTED
2015 BUDGET**

GENERAL FUND RECREATION CENTER (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
Small Equipment/Furniture: Game room update			\$5,000
Equipment: Treadmills (3)			\$17,000

**ADOPTED
2015 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
SOFTBALL	2013	2014	2015
SEASONAL EMPLOYEES	\$9,363	\$8,000	\$9,300
WORKERS COMPENSATION	\$295	\$382	\$391
SOCIAL SECURITY	\$394	\$612	\$711
TOTAL PERSONNEL	\$10,052	\$8,994	\$10,402
TELEPHONE	\$545	\$559	\$675
AWARDS	\$0	\$0	\$2,165
EQUIPMENT REPAIRS & MAINT	\$1,683	\$5,000	\$5,000
UTILITIES	\$11,238	\$12,000	\$15,000
FACILITY REPAIRS	\$221	\$2,500	\$5,550
MATERIALS & SUPPLIES	\$6,401	\$8,000	\$8,000
FOUL BALLS	\$280	\$300	\$300
TOTAL MAINT & OPER	\$20,368	\$28,359	\$36,690
TOTAL SOFTBALL	\$30,420	\$37,353	\$47,092
YOUTH SOFTBALL			
SEASONAL EMPLOYEES	\$5,064	\$5,000	\$7,500
WORKERS COMPENSATION	\$277	\$358	\$315
SOCIAL SECURITY	\$735	\$383	\$574
TOTAL PERSONNEL	\$6,076	\$5,741	\$8,389
EQUIPMENT REPAIRS	\$0	\$300	\$300
MATERIALS & SUPPLIES	\$5,873	\$5,000	\$5,000
TOTAL MAINT & OPER	\$5,873	\$5,300	\$5,300
TOTAL YOUTH SOFTBALL	\$11,949	\$11,041	\$13,689
BASKETBALL			
SEASONAL EMPLOYEES	\$5,944	\$7,500	\$7,500
WORKERS COMPENSATION	\$277	\$358	\$315
SOCIAL SECURITY	\$268	\$574	\$574
TOTAL PERSONNEL	\$6,489	\$8,432	\$8,389
AWARDS	\$0	\$0	\$2,165
MATERIALS & SUPPLIES	\$171	\$500	\$500
TOTAL MAINT & OPER	\$171	\$500	\$2,665
TOTAL BASKETBALL	\$6,660	\$8,932	\$11,054

**ADOPTED
2015 BUDGET**

GENERAL FUND VOLLEYBALL	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SEASONAL EMPLOYEES	\$4,265	\$6,000	\$6,000
WORKERS COMPENSATION	\$221	\$286	\$252
SOCIAL SECURITY	\$256	\$459	\$459
TOTAL PERSONNEL	\$4,742	\$6,745	\$6,711
AWARDS	\$0	\$0	\$2,165
MATERIALS & SUPPLIES	\$299	\$603	\$300
TOTAL MAINT & OPER	\$299	\$603	\$2,465
TOTAL VOLLEYBALL	\$5,041	\$7,348	\$9,176
TOLLA BROWN PARK			
UTILITIES	\$9,331	\$9,000	\$9,000
MATERIALS & SUPPLIES	\$120	\$1,000	\$500
TOTAL MAINT & OPER	\$9,451	\$10,000	\$9,500
TOTAL TOLLA BROWN PARK	\$9,451	\$10,000	\$9,500
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$576	\$500	\$500
EMPLOYEE SWELLNESS	\$2,861	\$6,000	\$6,000
JULY 4TH CELEBRATION	\$8,705	\$12,100	\$15,000
EMPLOYEE LUNCHEONS	\$2,500	\$0	\$1,500
EMPLOYEE APPRECIATION	\$2,285	\$3,500	\$3,500
EMPLOYEE XMAS GIFT	\$3,834	\$4,000	\$4,000
TOTAL MAINT & OPER	\$20,761	\$26,100	\$30,500
TOTAL SPECIAL EVENTS	\$20,761	\$26,100	\$30,500
TENNIS			
UTILITIES	\$12,895	\$13,000	\$14,000
FACILITY REPAIRS	\$0	\$700	\$700
COURT & LIGHT REPAIRS	\$0	\$2,250	\$2,250
MATERIALS & SUPPLIES	\$0	\$1,500	\$0
TOTAL MAINT & OPER	\$12,895	\$17,450	\$16,950
TOTAL TENNIS	\$12,895	\$17,450	\$16,950

**ADOPTED
2015 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
YOUTH BASKETBALL	2013	2014	2015
SEASONAL EMPLOYEES	\$12,993	\$11,000	\$13,000
WORKERS COMPENSATION	\$553	\$716	\$546
SOCIAL SECURITY	\$1,237	\$842	\$995
TOTAL PERSONNEL	\$14,783	\$12,558	\$14,541
MATERIALS & SUPPLIES	\$2,239	\$8,300	\$5,000
TOTAL MAINT & OPER	\$2,239	\$8,300	\$5,000
TOTAL YOUTH BASKETBALL	\$17,022	\$20,858	\$19,541
YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$4,334	\$5,000	\$5,000
WORKERS COMPENSATION	\$184	\$239	\$210
SOCIAL SECURITY	\$376	\$383	\$383
TOTAL PERSONNEL	\$4,894	\$5,622	\$5,593
MATERIALS & SUPPLIES	\$2,466	\$4,400	\$4,400
TOTAL MAINT & OPER	\$2,466	\$4,400	\$4,400
TOTAL YOUTH VOLLEYBALL	\$7,360	\$10,022	\$9,993
BASEBALL			
WORKERS COMPENSATION	\$114	\$0	\$0
TOTAL PERSONNEL	\$114	\$0	\$0
UTILITIES	\$8,062	\$9,000	\$12,000
FACILITY REPAIRS	\$30	\$1,000	\$4,000
MATERIALS & SUPPLIES	\$649	\$1,500	\$1,500
STERLING BASEBALL ORGAN	\$3,000	\$3,000	\$3,000
TOTAL MAINT & OPER	\$11,741	\$14,500	\$20,500
TOTAL BASEBALL	\$11,855	\$14,500	\$20,500

**ADOPTED
2015 BUDGET**

GENERAL FUND LIBRARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
SALARIES	\$195,716	\$197,768	\$211,761
(4) Library Associates			
(5) Library Assistants - 20 hrs			
Literacy Coordinator - 20 hrs			
OVERTIME	\$142	\$0	\$300
DISABILITY INSURANCE	\$996	\$1,353	\$2,562
WORKERS COMPENSATION	\$510	\$612	\$567
RETIREMENT PROGRAM	\$10,493	\$10,620	\$7,148
SOCIAL SECURITY	\$14,131	\$15,129	\$16,223
MEDICAL INSURANCE	\$33,392	\$42,005	\$45,888
TOTAL PERSONNEL	\$255,380	\$267,487	\$284,449
OFFICE SUPPLIES	\$2,884	\$2,500	\$3,000
ADVERTISING	\$191	\$300	\$500
TELEPHONE	\$1,832	\$1,636	\$1,700
PRINTING	\$509	\$500	\$500
POSTAGE	\$3,334	\$4,000	\$4,735
CONFERENCES & TRAINING	\$406	\$1,200	\$1,000
TRAVEL, MEALS & LODGING	\$549	\$1,500	\$1,200
MEMBERSHIP & DUES	\$149	\$265	\$275
SUBSCRIPTION/PUBLICATION	\$18,737	\$26,000	\$28,500
EQUIPMENT REPAIRS & MAINT	\$670	\$800	\$800
COMPUTER UPGRADE & MAINT	\$23,653	\$30,830	\$35,605
UTILITIES	\$22,748	\$19,975	\$21,087
FACILITY REPAIRS	\$19,003	\$10,000	\$8,500
MATERIALS & SUPPLIES	\$10,109	\$22,385	\$15,584
SMALL EQUIP/FURNITURE	\$11,270	\$18,814	\$14,600
GRANT EXPENSE	\$4,029	\$2,687	\$0
JANITOR SERVICE	\$34,740	\$35,088	\$0
BOOK REPAIRS	\$0	\$250	\$250
BOOKS	\$40,198	\$80,000	\$65,000
LITERACY PROGRAM	\$36	\$1,000	\$1,000
SPECIAL PROGRAMS	\$2,181	\$2,300	\$2,300
TOTAL MAINT & OPER	\$197,228	\$262,030	\$206,136
TOTAL LIBRARY	\$452,608	\$529,517	\$490,585

**ADOPTED
2015 BUDGET**

GENERAL FUND LIBRARY (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
Small Equipment/Furniture:			
Computers (9)			\$9,500
IPods (6)			\$1,600
Projector & ceiling mount			\$2,000
Digital signs			\$1,500
			<hr/> \$14,600

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**ADOPTED
2015 BUDGET**

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$963	\$938	\$1,000
MISCELLANEOUS	\$46	\$0	\$50
LEASE - TCI	\$6,982	\$6,982	\$7,100
LEASE - KENTEC	\$0	\$0	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$19,250	\$0	\$0
RENT - MEDIA LOGIC	\$2,332	\$2,376	\$2,448
RENT - CELLULAR ONE	\$4,025	\$4,066	\$4,182
SALE OF ASSET	\$100	\$0	\$0
TOTAL REVENUE	\$34,025	\$14,689	\$15,197
CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND (CONTINUED)	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
LAND TRANSACTIONS	\$0	\$200	\$0
BUILDING IMPR	\$0	\$0	\$100,000
AUDIT	\$300	\$300	\$300
TOTAL EXPENDITURES	\$300	\$500	\$100,300
BEGINNING BALANCE	\$791,157	\$824,882	\$839,071
TOTAL FUND EQUITY	\$824,882	\$839,071	\$753,968

**ADOPTED
2015 BUDGET**

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$1,393	\$1,408	\$1,400
SALE OF ASSET	\$11,338	\$0	\$0
COMPENSATION FOR LOSS	\$15,375	\$0	\$0
OTHER CONTRIBUTIONS	\$18,290	\$0	\$125,136
TRANSFER OF RESERVES	\$564,431	\$291,440	\$555,512
TOTAL REVENUES	<u>\$610,827</u>	<u>\$292,848</u>	<u>\$682,048</u>
AUDIT	\$905	\$905	\$905
POLICE EQUIPMENT	\$38,670	\$0	\$0
FIRE EQUIPMENT	\$96,948	\$102,632	\$115,008
PUBLIC WORKS EQUIPMENT	\$252,808	\$54,200	\$174,000
FINANCE EQUIPMENT	\$6,824	\$0	\$0
PARKS, LIBRARY & RECREATION	\$40,806	\$73,000	\$22,000
NON DEPARTMENTAL	\$8,165	\$104,088	\$359,808
LEASE INTEREST	\$1,574	\$0	\$0
TOTAL EXPENDITURES	<u>\$446,700</u>	<u>\$334,825</u>	<u>\$671,721</u>
BEGINNING BALANCE	<u>\$994,397</u>	<u>\$1,158,524</u>	<u>\$1,116,547</u>
TOTAL FUND EQUITY	\$1,158,524	\$1,116,547	\$1,126,874
Fire Equipment:			
Replacement costs (exercise equip)			\$3,000
Lease Payment (Fire Truck)			\$35,137
Lease Payment (SCBA Replacement)			\$36,871
Extrication Equipment			<u>\$40,000</u>
			\$115,008
Public Works Equipment:			
Grader			\$174,000
Parks, Library & Recreation Equipment:			
Treadmills (3)			\$17,000
Snow plow for tractor			<u>\$5,000</u>
			\$22,000
Non-Departmental Equipment:			
Software Upgrade police/disp			\$257,808
Hardware/training/setup			\$78,000
Server			<u>\$24,000</u>
			\$359,808

**ADOPTED
2015 BUDGET**

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$733	\$653	\$700
EMPLOYEE PREMIUM	\$259,792	\$263,732	\$213,600
WELLNESS	\$1,250	\$0	\$0
CITY PREMIUM	\$1,202,433	\$1,367,916	\$1,925,952
TOTAL REVENUE	\$1,464,208	\$1,632,301	\$2,140,252
WELLNESS	\$1,250	\$0	\$0
PREMIUM FEES	\$1,463,599	\$1,648,735	\$2,139,552
FLEX EXPENSE	\$2,330	\$2,589	\$3,000
AUDIT	\$630	\$630	\$630
TOTAL EXPENDITURES	\$1,467,809	\$1,651,954	\$2,143,182
BEGINNING BALANCE	\$591,743	\$588,142	\$568,489
TOTAL FUND EQUITY	\$588,142	\$568,489	\$565,559

**ADOPTED
2015 BUDGET**

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$1,066	\$914	\$900
MISCELLANEOUS	\$355	\$184	\$5,000
COMPENSATION FOR LOSS	\$47,059	\$25,000	\$5,000
COMPENSATION FOR LOSS - FLOOD	\$396,418	\$499,947	\$0
TRANSFER OF RESERVES	\$264,449	\$289,548	\$297,802
TRANSFER FOR WORK COMP	\$197,890	\$249,947	\$241,858
GRANTS	\$225,314	\$0	\$0
TOTAL REVENUE	\$1,132,551	\$1,065,540	\$550,560
CLAIMS PAID	\$23,145	\$50,000	\$50,000
EXPENSE FOR WORK COMP	\$207,580	\$249,947	\$241,858
PREMIUM FEES	\$255,712	\$282,948	\$297,802
FLOOD	\$629,088	\$400,787	\$0
EXPENSE FOR UNEMPLOYMENT	\$172	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$1,551	\$1,500	\$300
AUDIT	\$590	\$590	\$590
TRANSFER TO GENERAL FUND	\$1,065	\$900	\$900
TOTAL EXPENDITURES	\$1,118,903	\$996,672	\$601,450
BEGINNING BALANCE	\$829,093	\$842,741	\$911,609
TOTAL FUND EQUITY	\$842,741	\$911,609	\$860,719

**ADOPTED
2015 BUDGET**

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
STATE CONTRIBUTION	\$154,391	\$143,212	\$150,000
INVESTMENT EARNINGS	\$150	\$226	\$200
TOTAL REVENUE	<u>\$154,541</u>	<u>\$143,438</u>	<u>\$150,200</u>
TENNIS COURT IMPROVEMENTS	\$6,864	\$0	\$0
STEEL PICNIC TABLES	\$11,000	\$0	\$0
MOWER (PARKS)	\$0	\$0	\$30,000
TURF MACHINE (PARKS)	\$0	\$0	\$55,000
FENCE (DOG PARK)	\$0	\$0	\$30,000
HVAC (REC CENTER)	\$0	\$0	\$72,000
HANDICAP LIFT	\$0	\$0	\$22,000
TRAFFIC BRIDGE	\$0	\$190,000	\$0
WOOD CHIPS	\$9,450	\$0	\$0
RECREATION CENTER IMPROV	\$3,679	\$0	\$0
REPLASTER INDOOR POOL	\$46,000	\$0	\$0
REPLACE INDOOR POOL TILE	\$77,961	\$0	\$0
TOTAL EXPENDITURES	<u>\$154,954</u>	<u>\$190,000</u>	<u>\$209,000</u>
BEGINNING BALANCE	<u>\$165,587</u>	<u>\$165,174</u>	<u>\$118,612</u>
TOTAL FUND EQUITY	\$165,174	\$118,612	\$59,812

**ADOPTED
2015 BUDGET**

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
PERPETUAL CARE SALES	\$12,115	\$14,743	\$12,000
PERPETUAL CARE - NICHES	\$20,500	\$16,286	\$15,000
INVESTMENT EARNINGS	\$231	\$214	\$200
TOTAL REVENUE	<u>\$32,846</u>	<u>\$31,242</u>	<u>\$27,200</u>
COLUMBARIUMS (2)	\$0	\$35,000	\$0
AUDIT	\$320	\$320	\$320
NICHES ENGRAVING/SUPPLIES	\$4,550	\$3,522	\$5,000
TRANSFER TO GEN FUND	\$230	\$200	\$20,900
TOTAL EXPENDITURES	<u>\$5,100</u>	<u>\$39,042</u>	<u>\$26,220</u>
BEGINNING BALANCE	<u>\$174,435</u>	<u>\$202,181</u>	<u>\$194,381</u>
TOTAL FUND EQUITY	\$202,181	\$194,381	\$195,361

**ADOPTED
2015 BUDGET**

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$40	\$36	\$40
TOTAL REVENUE	<u>\$40</u>	<u>\$36</u>	<u>\$40</u>
BOOKS	\$0	\$800	\$800
AUDIT	\$55	\$55	\$55
TOTAL EXPENDITURES	<u>\$55</u>	<u>\$855</u>	<u>\$855</u>
BEGINNING BALANCE	<u>\$31,471</u>	<u>\$31,456</u>	<u>\$30,637</u>
TOTAL FUND EQUITY	\$31,456	\$30,637	\$29,822

**ADOPTED
2015 BUDGET**

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$36	\$32	\$30
CONTRIBUTIONS	\$1,050	\$190	\$0
TOTAL REVENUE	<u>\$1,086</u>	<u>\$222</u>	<u>\$30</u>
AUDIT	\$50	\$50	\$50
EQUIPMENT	\$0	\$25,000	\$0
TOTAL EXPENDITURES	<u>\$50</u>	<u>\$25,050</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$28,301</u>	<u>\$29,337</u>	<u>\$4,509</u>
TOTAL FUND EQUITY	\$29,337	\$4,509	\$4,489

**ADOPTED
2015 BUDGET**

SPECIAL REVENUE FUND OLD HIRE POLICE FUND	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
INVESTMENT EARNINGS	\$630	\$811	\$800
PROCEEDS	\$1,171,867	\$0	\$0
TOTAL REVENUE	\$1,172,497	\$811	\$800
PENSION	\$50,313	\$76,024	\$86,437
CAPITAL OUTLAY	\$138,367	\$117,938	\$142,711
TOTAL EXPENDITURES	\$188,680	\$193,962	\$229,148
BEGINNING BALANCE	\$0	\$983,817	\$790,666
TOTAL FUND EQUITY	\$983,817	\$790,666	\$562,318
Equipment:			
Laser mapping system			\$8,471
Mobile Computing Equipment			\$12,490
Police car - marked			\$42,150
Police car - unmarked (2)			\$74,000
In car video system (3)			\$5,600
			<u>\$142,711</u>

**ADOPTED
2015 BUDGET**

HOTEL TAX FUND REVENUE SUMMARY	ACTUAL 2013	ESTIMATED 2014	ADOPTED 2015
HOTEL TAX	\$152,079	\$165,000	\$165,000
INVESTMENT EARNINGS	\$209	\$325	\$300
HOTEL TAX PENALTY & INTEREST	\$235	\$200	\$200
TOTAL REVENUE	<u>\$152,523</u>	<u>\$165,525</u>	<u>\$165,500</u>
AUDIT	\$50	\$50	\$50
BEAUTIFICATION	\$11,495	\$200,130	\$10,000
TOTAL EXPENDITURES	<u>\$11,545</u>	<u>\$200,180</u>	<u>\$10,050</u>
BEGINNING BALANCE	<u>\$116,183</u>	<u>\$257,161</u>	<u>\$222,506</u>
TOTAL FUND EQUITY	\$257,161	\$222,506	\$377,956
Beautification:			
Islands on West Main (City request)			\$10,000

COMPARATIVE GENERAL PROPERTY TAX RATES

YEAR	VALUATION	RATE PER \$1,000	REVENUE	DIFFERENCE FROM LAST
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
2011	\$71,883,860 *	14.052	\$1,010,091	(\$8,329)
2012	\$72,272,270 *	14.051	\$1,015,497	\$5,406
2013	\$73,473,200 *	14.030	\$1,030,829	\$15,332
2014	\$75,195,410 *	14.030	\$1,055,002	\$24,173

**ANALYSIS OF PROPOSED TAX LEVY
2015**

NET ASSESSED VALUATION:		\$75,195,410
GENERAL OPERATING FUND	IN MILLS 14.027	REVENUE \$1,054,766
REFUNDS/ABATEMENTS	0.003	\$236
TOTAL	14.030	\$1,055,002

*Additional mills allowed for refunds/abatements

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CAPITAL IMPROVEMENT 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. 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 IMPROVEMENT PLAN

PUBLIC WORKS DEPARTMENT

STREET DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2015	STREET IMPROVEMENT PROGRAM Continue program	\$800,000	GENERAL FUND
2015	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2016	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2016	STREET IMPROVEMENT PROGRAM Continue program	\$900,000	GENERAL FUND
2016	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2017	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2017	STREET IMPROVEMENT PROGRAM Continue program	\$900,000	GENERAL FUND
2017	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2018	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2018	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2018	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2019	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2019	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2019	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND

CAPITAL IMPROVEMENT PLAN

AIRPORT DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	FUEL FARM (THIS IS NOT INCLUDED IN THE BUDGET)	\$40,000 \$360,000	GENERAL FUND STATE SHARE

WATER DIVISION

2015	WATER LINE/WATER MAIN REPLACEMENT	\$350,000	CAPITAL RECOVERY
2015	WATER METER REPLACEMENT PROGRAM Replacement to radio read	\$600,000	USER FEES
2015	STORAGE TANK REHAB	\$611,000	CAPITAL RECOVERY
2016	RIVER CROSSING 24" steel valves	\$102,000	CAPITAL RECOVERY
2016	WATER TANK 5 mg Capacity	\$1,000,000	BOND/LOAN
2016	WATER PURCHASE Raw Water Purchase	\$50,000	USER FEES
2016	WELL #3 Scalva well	\$125,000	CAPITAL RECOVERY
2016	WATER METER REPLACEMENT PROGRAM Replacement to radio read	\$600,000	USER FEES
2016	STORAGE TANK REHAB	\$611,000	CAPITAL RECOVERY
2016	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2016	WATER MAIN UPGRADE Water main upgrades (RO affects)	\$365,000	CAPITAL RECOVERY
2016	WATER TREATMENT PLANT 1.3 MGD Expansion	\$3,700,053	BOND/LOAN
2016	RESERVOIR Scalva Farm location	\$600,000	CAPITAL RECOVERY
2017	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2017	STORAGE TANK REHAB	\$611,000	CAPITAL RECOVERY
2018	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2018	STORAGE TANK REHAB	\$611,000	CAPITAL RECOVERY
2019	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2019	STORAGE TANK REHAB	\$611,000	CAPITAL RECOVERY

CAPITAL IMPROVEMENT PLAN

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	SEWER LINE REHABILITATION/CLEANING	\$250,000	USER FEES
2015	MANHOLE REHABILITATION	\$250,000	USER FEES
2016	SEWER LINE REHABILITATION	\$100,000	USER FEES
2016	MANHOLE REHABILITATION	\$50,000	USER FEES
2017	SEWER LINE REHABILITATION	\$100,000	USER FEES
2017	MANHOLE REHABILITATION	\$50,000	USER FEES
2018	SEWER LINE REHABILITATION	\$100,000	USER FEES
2018	MANHOLE REHABILITATION	\$50,000	USER FEES
2019	SEWER LINE REHABILITATION	\$100,000	USER FEES
2019	MANHOLE REHABILITATION	\$50,000	USER FEES

PARKS, LIBRARY AND RECREATION DEPARTMENT

CEMETERY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2016	RIVERSIDE CEMETERY PAVING PROJECT Grade and pave streets with asphalt	\$103,500	GENERAL FUND

RECREATION CENTER

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	HANDICAP LIFT	\$22,000	CONSERVATION TRUST
2015	HVAC (REC CENTER)	\$72,000	CONSERVATION TRUST

CAPITAL IMPROVEMENT PLAN

PARKS

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	FENCE AROUND DOG PARK	\$30,000	CONSERVATION TRUST

MUSEUM

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	SIDEWALK	\$34,000	SANDERS DESIGNATION
2015	POLE STRUCTURE	\$35,000	GENERAL FUND

FIRE DEPARTMENT

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	REMODEL STATION	\$100,000	GENERAL FUND

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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.

AIR PACKS

The City of Sterling entered into an annually renewable lease and purchase option agreement for the acquisition of air packs. The City has capitalized \$201,475 of assets under this capital lease. This lease, dated April 3, 2014 requires annual payments of \$36,871 and has a fixed rate of 3.9%.

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
2015	\$ 306,848
2016	\$ 307,508
2017	\$ 267,511
2018	\$ 267,431
2019	\$ 36,871
2020	<u>\$ 36,871</u>
Total minimum lease payments	\$1,223,040
Less amount representing interest	<u>- 122,619</u>
Present value of future Net minimum lease payments	<u>\$1,100,421</u>

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