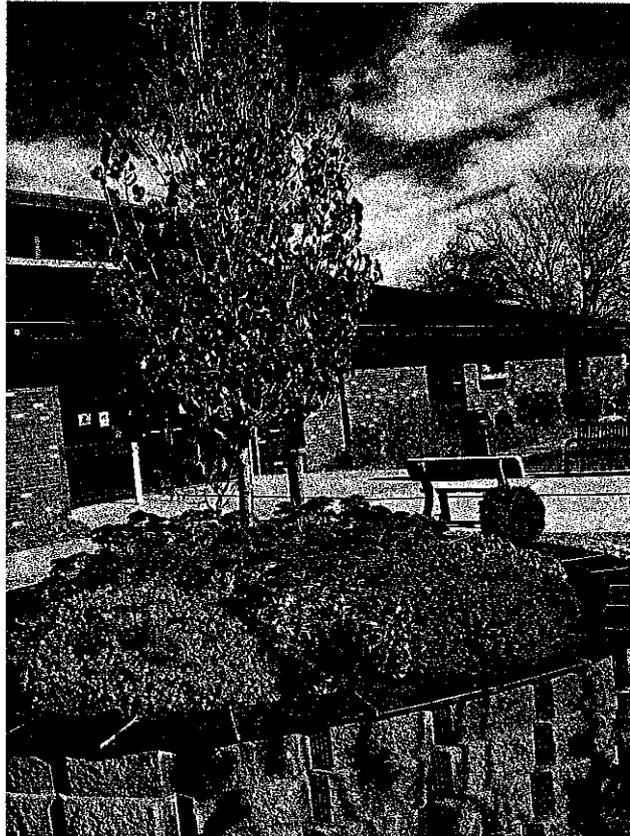


STERLING

A Colorado Treasure



ADOPTED 2014 BUDGET

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

**ADOPTED
2014 BUDGET**

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November 1, 2013

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

CITY MANAGER'S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2014

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

The procedure of budget preparation followed that initiated by former administrations. In mid-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 prepares 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.

REVENUE

The City has realized in increasing total revenue from 2004 to 2008, when in 2008 the total revenue was only 97.9 percent of the year before. In 2009, the revenue received was 99.1 percent of 2008 and the actual 2010 revenue of \$14,826,525 included the receipt of \$4,032,985 in non-reoccurring FAA grant. Making the adjustment, the actual is \$10,793,540 or 100.9 percent of 2009 actual, the actual 2011 was \$11,675,823, 108.1 percent of adjusted 2010, and actual 2012 is \$12,111,840 being 103.7 percent of actual 2011. The projected 2013 of \$13,968,271 is 115.3 percent of actual 2012. The projected 2013 includes \$1,494,841 – aeronautics grant. Making that adjustment, the revenue is \$12,473,430 or 102.9 percent of actual 2012.

The budgeted tax for 2014 is increasing by 1.2 percent from projected 2013 but a 3.2 percent over actual 2012. The tax revenue shows a \$4,000 increase in real and personal property tax.

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

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

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

FIRE
(970)522-3823

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

RECREATION CENTER
(970)522-7882

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

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

The sales tax projection for 2013 was decreased by 3.0 percent compared to budgeted 2013 as sales were soft in the first two quarters. Sales showed strength in the third quarter but lagged in the fourth as the flood impacted sales. Total budgeted revenue for 2014 of 12,058,469 is 96.7 percent of projected 2013 adjusted for one time grants.

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

	Revenues	Taxes
2007 Actual	104.39	104.79
2008 Actual	97.9	102.3
2009 Actual	99.1	97.7
2010 Actual	100.1	101.4
2011 Actual	108.1	104.6
2012 Actual	104.4	102.0
2013 Projected	102.9	101.6
2014 Budgeted	96.7	100.6

Footnote – revenue adjusted for non-reoccurring grants.

The revenues projected for 2013 are 2.9 percent greater than 2012 actual. The budgeted revenue for 2014 is 3.3 percent less than projection for 2013 adjusted. Tax collections continue to increase, but as shown in the above table the percent increase is diminishing.

Comparison of Franchise Taxes and ratio to year prior.

FRANCHISE TAXES		
2007 Actual	\$642,750	94.84
2008 Actual	\$719,988	112.0
2009 Actual	\$636,907	88.5
2010 Actual	\$666,140	104.1
2011 Actual	\$686,499	103.0
2012 Actual	\$652,097	95.0
2013 Projected	\$702,585	107.7
2014 Budgeted	\$681,775	97.0

The Franchise taxes for 2014 is budgeted at \$681,775. This is a 3.0 percent decrease from projected 2013. The heating fuel costs have moderated and heating costs are projected to decrease. Due to the ability of energy providers to adjust commodity prices quarterly and the communications providers experiencing a downward trend in the number of lines and service taps, this revenue is becoming more difficult to project. As illustrated in the above table, the revenue is not following a definable trend.

Development in the municipal limits is remaining stagnant. The City did lose a number of businesses during 2013 but there seems to be a renewed interest in the downtown retail area as a historic district designation has been received.

The majority of the vacancies caused by relocations due to the remodel of the shopping center in 2008 remain vacant. A restaurant/bakery has opened in the vacated auto dealership downtown. New businesses in the City are very limited.

The housing market remains active although prices continue to be soft but shows signs of improving.

The License and Permit revenue for 2014 is budgeted to be \$172,950. This is a 3.8 percent increase from budgeted 2013. The projected 2013 is 97.6 percent of the 2013 budgeted. The City is continuing to issue building permits at a much reduced rate and construction value compared to 2012.

The revenue for Charges and Services is budgeted for 2014 at \$261,700, which is a 5.2 percent decrease compared to budgeted 2013. This revenue impacted most by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2014 at \$1,631,214. The primary decrease is the \$1,494,000 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 \$639,258 from Logan County for EMS Service.

The Fines and Forfeits revenue is budgeted at \$128,300. The 3.5 percent decrease compared to 2013 is generally the decrease in traffic fines. With the Police Department experiencing vacancies and officers in training, the City is experiencing a decrease in traffic stops.

Miscellaneous revenue is budgeted at \$406,415. The decrease is the revenue from outside grants not envisioned for 2014. The City is also continuing to realize a serious decrease in investment earnings.

Transfer from Other Funds are again set at 15 percent of personnel and operations and maintenance budget of identified Enterprise Funds. We also have a transfer from the Perpetual Care Fund of \$300 to assist in the operations of the cemetery. In 2014, the City will transfer the investment earnings from the Service Funds to the General Fund.

The Transferred Funds are shown below:

	2008	2009	2010	2011	Actual 2012	Projected 2013	Budgeted 2014
Water Fund	\$199,538	\$234,629	\$222,835	\$225,385	\$222,414	\$225,000	\$222,400
Sewer Fund	\$234,837	\$248,761	\$241,783	\$221,449	\$227,027	\$237,800	\$262,812
Perpetual Care	\$3,400	\$528	\$285	\$175	\$358	\$300	\$300
Sanitation Fund	\$69,726	\$65,609	\$61,247	\$60,130	\$62,273	\$66,578	\$71,506
Health and Welfare	\$0	\$2,708	\$1,350	\$638	\$1,285	0	0
Service Center	\$0	\$1,425	\$700	\$374	\$858	0	0
Insurance	\$0	\$3,658	\$1,835	\$914	\$1,973	\$1,500	\$1,300
TOTAL	\$507,501	\$557,318	\$530,035	\$509,036	\$516,188	\$531,178	\$560,918

EXPENDITURES

The total General Fund expenditures budgeted are as follows:

	2008	2009	2010	2011	Actual 2012	Projected 2013	Budgeted 2014
Expenditures	\$11,005,613	\$10,641,470	\$15,100,861	\$11,027,003	\$11,795,723	\$14,724,160	\$12,917,210
Revenues	\$10,874,931	\$10,668,236	\$15,010,888	\$11,675,823	\$12,111,840	\$13,968,271	\$12,058,469

As the above table shows, the actual 2009 revenues exceed expenditures by \$26,766. Actual 2010 expenditures exceeded revenues by \$89,973 mostly because of local match for grants. In 2011, revenues exceed expenditures by \$648,820, primarily because of a major upturn in sales tax. In 2012, revenues exceed expenditures by \$316,117. Projected 2013 the expenditures exceed the revenues by \$755,889. In 2014, the budgeted expenditures exceed the budgeted revenue by \$858,741.

In 2009, revenues exceeded expenditures by \$26,766 or 0.25 percent of revenue. Actual 2010, expenditures exceed revenues by \$89,973 or 0.6 percent. Actual 2011, revenue exceeds expenditures by \$648,820 or 5.6 percent. Actual 2012, revenues exceed expenditures by \$316,117 or 2.4 percent. The projected 2013 expenditures exceed revenue by 5.4 percent. The budgeted 2014 expenditures exceed the revenue by 7.1 percent.

This budgeting is in line with past practice. Historically, the City expended 95.6 percent of the 2008 budget, in 2009, the City expended 86.8 percent of budget and in actual 2010, the City expended 90.5 percent of budget. Actual 2011 shows the City expending 88.6 percent of budget. Actual 2012 expenditures is 88.0 percent of budget. Projected 2013 expenditure is 94.6 percent of budgeted. On the revenue side, in 2008, the City collected 98.5 percent of revenues, in 2009, the City collected 95.1 percent, in 2010, the City collected 95.4 percent of revenue. Actual 2011 shows the City collecting 103.4 percent of revenue and actual 2012 shows 89.6 percent. Projected 2013 revenue is 99.6 percent of budget.

Applying the average of these rates to the respective numbers, the expenditures for 2014 becomes \$11,713,756 and revenues would be \$11,688,676. The revenue is \$25,080 short of expenditures. With a projected Fund Balance of \$2,369,543, this is reasonable for the short term.

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.

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.

Elna Anderson Fund - A fund created to account for funds from the Anderson Estate. The funds must be used for the Library. These funds were expended for the Library addition and renovations and have been removed from the budget.

Ethel Lindstrom Fund – A fund created to account for funds from the Lindstrom Estate. The funds must be used for the Library. These funds were expended for the Library addition and renovations and have been removed from the budget.

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 legal nature at the Library.

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

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

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

Capital Replacement Fund – An internal service fund used to administer funds for the replacement of equipment. For equipment purchased in 2006, 2007, 2008 and 2009 a pro-rata share of the specific equipment was contributed to the fund. For equipment purchased in 2010, only the purchase price of the equipment is contributed. In 2011, only the purchase price of the equipment purchased was transferred. In 2012, a pro-rata share plus the purchase price will be transferred. In 2013, only 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 2013. Based on present policy of bi-weekly pay periods, salaries are dispensed over 26 pay periods. The increase mentioned above is because of a four percent increase in the medical insurance premium and the adjustments determined by the Salary Survey.

The salary and wage adjustments outlined by the survey exceeded the financial constraints of the City. The plan for the implementation is over a two year budgeting cycle. For year one, if the adjustment is more than \$.75 per hour to the minimum, the

adjustment is 52.5 percent of the amount to the new minimum. If the adjustment is less than \$.75, the employee receives two percent of the present salary.

These adjustments are in the budget with the fiscal impact as follows:

General Fund	\$183,309
Water	6,468
Sanitation	7,052
Sewer	2,270
Wastewater	15,451
Service Center	<u>8,227</u>
TOTAL	\$222,777

There are no new positions or increases in hours in the budget.

The City plans to contract the management and operations of the Water Treatment Plant to an outside contractor. Therefore, no salaries are included in the Water Plant budget.

OPERATIONS AND MAINTENANCE

The budgeted expenditures in these sections were held to 2013 levels with adjustments where justified. The budget does include appropriate insurance premiums with general fund property and casualty aggregated in City Hall Non-Departmental and respective Enterprise Funds. The budget does include contributions to the Capital Replacement Fund only for purchases and not a pro-rata share of cost for earlier purchases. This will impact the fund equity under GASB34.

PLANNING

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

Projects planned for 2013 have been completed. The enhancement of South Third Avenue, the enhancement of West Main and completion of the courtyard at the Museum will again be considered next year. The completion of these projects may require reappropriation early next year. The City Manager has also implemented a practice to limit purchase orders after November 15 to minimize the open purchase orders at year-end.

The Master Plan project started in 2012 has been completed. The implementation of the plan may require additional outside consultation for code updating.

Funds have been considered for continued review of the City Code regarding zoning and subdivision requirements. The funds; however, are not in the budget as costs are not known.

WATER-SANITATION-SEWER FUNDS

Water Fund

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

With the enforcement action by the Colorado Department of Health and Environment, this budget is extremely difficult to prepare accurately. The enforcement action required the City to construct a Water Treatment Plant, which was scheduled to be in operation

near the end of 2012. The commencing of the plant was delayed by the construction of pumping equipment at the injection wells. The completion is now scheduled for early 2014.

The City has enacted a reimbursement resolution allowing the City to repay the water fund dollars already expended on the Treatment Plant study and design prior to loan proceeds. The Treatment Plant construction started in the second quarter of 2011 with pipelines beginning shortly thereafter. The injection wells were completed in early 2011. Final completion is scheduled for December 2013 with full production scheduled for January 2014. The City is experiencing difficulty in hiring qualified operators. The City plans to contract the management and operation of the plant to an outside contractor.

The revenue budgeted for 2014 is \$5,522,081. The expenditures are budgeted at \$6,969,791 with a substantial tank rehab project. Water rates will need to be addressed annually with a requested increase of the volumetric rates of two percent for 2014.

As a history of expenditures is established for operations of the treatment plant, a more stable budget may be developed.

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 \$487,550.

The operating expenditures were again held at or near the 2013 levels. Capital outlay expenditures planned are continuing to replace dumpsters and the purchase of a collector truck. This fund balance is decreasing because of the purchase of capital equipment. An increase of \$.50 per month is requested to decrease the expenditure of the fund balance.

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 \$1,752,571. The budgeted expenditures are \$2,911,583 including \$585,035 Capital recovery budgeted as an expenditure and \$700,000 for Capital outlay projects.

SUMMARY

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

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

Sincerely,


Joseph D. Kiolbasa
City Manager

**ADOPTED
2014 BUDGET**

FUND SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$2,809,315	\$3,125,432	\$2,369,543
ADD: REVENUE	\$12,111,840	\$13,968,271	\$12,058,469
TOTAL AVAILABLE	\$14,921,155	\$17,093,703	\$14,428,012
LESS: EXPENDITURES	\$11,795,723	\$14,724,160	\$12,917,210
ENDING FUND BALANCE	\$3,125,432	\$2,369,543	\$1,510,802
<u>HOTEL TAX FUND</u>			
BEGINNING FUND BALANCE	\$0	\$116,183	\$230,648
ADD: REVENUE	\$116,183	\$125,590	\$126,700
TOTAL AVAILABLE	\$116,183	\$241,773	\$357,348
LESS: EXPENDITURES	\$0	\$11,125	\$164,050
ENDING FUND BALANCE	\$116,183	\$230,648	\$193,298
<u>WATER FUND</u>			
BEGINNING FUND BALANCE	\$19,627,085	\$12,011,582	\$6,058,521
ADD: REVENUE	\$5,648,095	\$5,335,736	\$5,522,081
TOTAL AVAILABLE	\$25,275,180	\$17,347,318	\$11,580,602
LESS: EXPENDITURES-Water Lines	\$13,185,239	\$2,682,597	\$1,998,337
LESS: EXPENDITURES-Water Plant	\$78,359	\$8,606,200	\$4,902,454
ENDING FUND BALANCE	\$12,011,582	\$6,058,521	\$4,679,811
<u>SANITATION FUND</u>			
BEGINNING FUND BALANCE	\$835,489	\$827,685	\$754,045
ADD: REVENUE	\$458,394	\$465,613	\$487,550
TOTAL AVAILABLE	\$1,293,883	\$1,293,298	\$1,241,595
LESS: EXPENDITURES	\$466,198	\$539,253	\$805,271
ENDING FUND BALANCE	\$827,685	\$754,045	\$436,324
<u>SEWER FUND</u>			
BEGINNING FUND BALANCE	\$4,406,256	\$4,750,338	\$4,082,211
ADD: REVENUE	\$1,783,459	\$1,723,077	\$1,752,571
TOTAL AVAILABLE	\$6,189,715	\$6,473,415	\$5,834,782
LESS: EXPENDITURES-Sewer Div	\$634,105	\$1,061,246	\$1,270,984
LESS: EXPENDITURES-Wastewater	\$805,272	\$1,329,958	\$1,640,605
ENDING FUND BALANCE	\$4,750,338	\$4,082,211	\$2,923,193
<u>PERPETUAL CARE FUND</u>			
BEGINNING FUND BALANCE	\$154,155	\$174,435	\$204,659
ADD: REVENUE	\$23,808	\$33,244	\$31,300
TOTAL AVAILABLE	\$177,963	\$207,679	\$235,959
LESS: EXPENDITURES	\$3,528	\$3,020	\$40,620
ENDING FUND BALANCE	\$174,435	\$204,659	\$195,339

**ADOPTED
2014 BUDGET**

FUND SUMMARY	ACTUAL 2012	ESTIMATED 2013	PROPOSED 2014
<u>LIBRARY IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$26,939	\$28,301	\$4,340
ADD: REVENUE	\$1,362	\$1,089	\$50
TOTAL AVAILABLE	\$28,301	\$29,390	\$4,390
LESS: EXPENDITURES	\$0	\$25,050	\$50
ENDING FUND BALANCE	\$28,301	\$4,340	\$4,340
<u>CONSERVATION TRUST FUND</u>			
BEGINNING FUND BALANCE	\$170,317	\$165,587	\$156,359
ADD: REVENUE	\$144,172	\$150,451	\$150,200
TOTAL AVAILABLE	\$314,489	\$316,038	\$306,559
LESS: EXPENDITURES	\$148,902	\$159,679	\$190,000
ENDING FUND BALANCE	\$165,587	\$156,359	\$116,559
<u>KARL FALCH FUND</u>			
BEGINNING FUND BALANCE	\$31,456	\$31,471	\$30,660
ADD: REVENUE	\$70	\$44	\$50
TOTAL AVAILABLE	\$31,526	\$31,515	\$30,710
LESS: EXPENDITURES	\$55	\$855	\$855
ENDING FUND BALANCE	\$31,471	\$30,660	\$29,855
<u>EMPLOYEE SELF-INSURANCE FUND</u>			
BEGINNING FUND BALANCE	\$599,546	\$591,743	\$590,504
ADD: REVENUE	\$1,358,626	\$1,488,564	\$1,790,308
TOTAL AVAILABLE	\$1,958,172	\$2,080,307	\$2,380,812
LESS: EXPENDITURES	\$1,366,429	\$1,489,803	\$1,793,238
ENDING FUND BALANCE	\$591,743	\$590,504	\$587,574
<u>SERVICE CENTER FUND</u>			
BEGINNING FUND BALANCE	\$281,761	\$276,922	\$254,674
ADD: REVENUE	\$659,321	\$656,131	\$685,781
TOTAL AVAILABLE	\$941,082	\$933,053	\$940,455
LESS: EXPENDITURES	\$664,160	\$678,379	\$694,008
ENDING FUND BALANCE	\$276,922	\$254,674	\$246,447
<u>OLD HIRE POLICE PENSION FUND</u>			
BEGINNING FUND BALANCE	\$0	\$0	\$1,255,692
ADD: REVENUE	\$0	\$1,441,269	\$900
TOTAL AVAILABLE	\$0	\$1,441,269	\$1,256,592
LESS: EXPENDITURES	\$0	\$185,577	\$257,145
ENDING FUND BALANCE	\$0	\$1,255,692	\$999,447
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$943,289	\$829,093	\$461,496
ADD: REVENUE	\$486,431	\$506,027	\$544,195
TOTAL AVAILABLE	\$1,429,720	\$1,335,120	\$1,005,691
LESS: EXPENDITURES	\$600,627	\$873,624	\$605,085
ENDING FUND BALANCE	\$829,093	\$461,496	\$400,606

**ADOPTED
2014 BUDGET**

FUND SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
<u>CAPITAL EQUIPMENT FUND</u>			
BEGINNING FUND BALANCE	\$816,408	\$994,397	\$1,202,316
ADD: REVENUE	\$543,245	\$628,219	\$309,420
TOTAL AVAILABLE	\$1,359,653	\$1,622,616	\$1,511,736
LESS: EXPENDITURES	\$365,256	\$420,300	\$308,825
ENDING FUND BALANCE	\$994,397	\$1,202,316	\$1,202,911
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$826,654	\$791,157	\$825,037
ADD: REVENUE	\$99,941	\$34,180	\$15,067
TOTAL AVAILABLE	\$926,595	\$825,337	\$840,104
LESS: EXPENDITURES	\$135,438	\$300	\$300
ENDING FUND BALANCE	\$791,157	\$825,037	\$839,804

**ADOPTED
2014 BUDGET**

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2012	PROJECTED 2013	ADOPTED 2014
CITY COUNCIL	\$73,110	\$58,072	\$75,931
CITY MANAGER	\$342,893	\$345,930	\$362,707
CITY ATTORNEY	\$206,033	\$228,926	\$200,943
MUNICIPAL COURT	\$94,616	\$103,898	\$106,187
FINANCE	\$431,921	\$410,581	\$461,416
NON-DEPARTMENTAL	\$1,277,807	\$1,545,900	\$1,399,327
PERSONNEL	\$219,341	\$262,158	\$247,883
POLICE	\$1,640,431	\$1,691,556	\$1,853,843
DISPATCH	\$503,692	\$522,804	\$540,485
YOUTH SERVICES	\$105,329	\$108,514	\$112,236
FIRE	\$1,500,726	\$1,442,789	\$1,491,199
AMBULANCE SERVICE	\$544,962	\$597,907	\$638,614
PUBLIC WORKS ADMINISTRATION	\$428,620	\$444,676	\$384,776
STREET	\$1,605,941	\$2,531,329	\$2,014,648
AIRPORT	\$472,901	\$1,956,693	\$360,324
CEMETERY	\$188,510	\$184,283	\$251,437
MUSEUM	\$105,615	\$130,288	\$168,670
PARKS	\$472,676	\$405,384	\$453,104
RECREATION CENTER	\$463,753	\$451,302	\$531,449
FORESTRY	\$152,067	\$166,702	\$134,046
PLR ADMINISTRATION	\$393,985	\$497,993	\$443,537
PROGRAMS	\$143,648	\$151,529	\$190,010
LIBRARY	\$427,146	\$484,946	\$494,438
TOTAL GENERAL FUND	\$11,795,723	\$14,724,160	\$12,917,210

**ADOPTED
2014 BUDGET**

GENERAL FUND REVENUE SUMMARY	ACTUAL 2012	PROJECTED 2013	ADOPTED 2014
TAXES	\$8,013,182	\$8,145,283	\$8,193,937
FRANCHISE TAXES	\$652,097	\$702,585	\$681,775
LICENSES & PERMITS	\$250,614	\$162,795	\$172,950
INTERGOVERNMENTAL REVENUE	\$1,742,928	\$3,381,428	\$1,652,474
CHARGES FOR SERVICES	\$266,833	\$274,543	\$261,700
FINES & FORFEITURES	\$127,272	\$126,834	\$128,300
MISCELLANEOUS REVENUE	\$500,221	\$643,625	\$406,415
TRANSFER FROM OTHER FUNDS	\$558,693	\$531,178	\$560,918
TOTAL GENERAL FUND REVENUE	\$12,111,840	\$13,968,271	\$12,058,469

**ADOPTED
2014 BUDGET**

GENERAL FUND - REVENUE	ACTUAL	ESTIMATED	ADOPTED
	2012	2013	2014
TAXES			
REAL & PERS PROP TAXES	\$1,011,242	\$1,015,537	\$1,015,537
ROAD & BRIDGE FUND TAXES	\$82,455	\$105,000	\$80,000
AUTO OWNERSHIP TAXES	\$111,021	\$115,935	\$100,000
SALES TAX	\$6,416,403	\$6,545,000	\$6,625,000
USE TAX - VEHICLES	\$258,340	\$276,759	\$230,000
USE TAX - BLDG MATERIALS	\$118,071	\$71,652	\$70,000
SALES TAX REBATE	\$0	\$0	\$58,000
EMPLOYEE OCCUPATION TAX	\$15,650	\$15,400	\$15,400
TOTAL TAXES	\$8,013,182	\$8,145,283	\$8,193,937
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$357,113	\$343,996	\$330,000
FRCH TAX- XCEL GAS	\$132,608	\$196,849	\$190,000
FRCH TAX- BRESNAN	\$116,999	\$116,840	\$116,875
FRCH TAX- U S WEST COMM	\$42,013	\$41,300	\$41,300
FRCH TAX- KENTEC	\$3,364	\$3,600	\$3,600
TOTAL FRANCHISE TAXES	\$652,097	\$702,585	\$681,775
LICENSES & PERMITS			
LIQUOR LICENSES	\$5,431	\$5,400	\$5,500
LIQUOR LICENSE FINE	\$1,500	\$500	\$1,000
PROFESS & OCCUP LICENSES	\$19,396	\$20,830	\$20,000
BUILDING PERMITS	\$67,249	\$45,000	\$35,000
BURIAL PERMITS	\$61,802	\$60,000	\$60,000
EXCAVATION PERMITS	\$693	\$430	\$600
MOBILE HOME HOOKUP FEE	\$300	\$150	\$500
ATV/OHV PERMITS	\$0	\$485	\$350
OTHER PERMITS	\$94,243	\$30,000	\$50,000
TOTAL LICENSES & PERMITS	\$250,614	\$162,795	\$172,950
INTERGOVERNMENTAL REVENUE			
DIVISION OF AERONICS	\$135,450	\$1,494,841	\$0
LITERACY COALITION	\$8,652	\$13,000	\$13,000
SEAT BELT/DUI ENFORCE GRANT	\$5,760	\$4,335	\$0
HIGHWAY USERS TAX	\$354,095	\$333,800	\$339,000
STATE MAINT AGREEMENT	\$11,784	\$11,776	\$11,776
STATE CIGARETTE TAX	\$35,627	\$33,345	\$35,000
SEVERANCE TAX	\$80,666	\$60,934	\$50,000
1.50 & 2.50 ADD MOTOR VEH TAX	\$40,357	\$40,005	\$40,000
COUNTY TAX COLLECTION FEE	\$3,933	\$2,388	\$4,000
STATE AVIATION FUEL TAX	\$2,281	\$1,860	\$2,500

**ADOPTED
2014 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
RURAL FIRE DIST	\$176,851	\$180,000	\$180,000
STERLING HOUSING	\$17,275	\$18,000	\$18,000
COUNTY AMBULANCE SERVICE	\$551,669	\$597,908	\$661,518
DISPATCH SERVICE FEE	\$233,051	\$277,588	\$266,253
EMERGENCY MANAGER	\$44,096	\$29,648	\$31,427
ENHANCEMENT FUNDS	\$41,381	\$0	\$0
TEA-21	\$0	\$282,000	\$0
TOTAL INTERGOVERNMENTAL	\$1,742,928	\$3,381,428	\$1,652,474
CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$350	\$536	\$500
SPECIAL POLICE SERVICES	\$490	\$500	\$500
SEARCH FEES	\$1,717	\$1,748	\$1,750
LIBRARY COPY SALES	\$5,445	\$5,792	\$5,500
INTERLIBRARY LOAN	\$5	\$15	\$20
VEHICLE INSPECTION FEES	\$160	\$100	\$200
NUISANCE REMOVAL	\$7,099	\$5,000	\$5,000
ANIMAL CONTROL & SHELTER	\$555	\$300	\$300
DISINTERMENT	\$255	\$255	\$255
SALE OF CEMETERY LOTS	\$18,350	\$20,620	\$20,000
COLUMBARIUM NICHES	\$3,080	\$5,880	\$5,000
VAULT FEE	\$6,045	\$5,460	\$5,000
FACILITY USE FEE	\$1,080	\$848	\$750
PAVILION RENTAL	\$5,191	\$5,144	\$5,000
PICNIC TABLE RENTAL	\$982	\$856	\$1,000
ADMISSION FEE	\$93,687	\$90,000	\$90,000
SOFTBALL CONCESSION	\$1,752	\$1,500	\$1,500
REC CENTER CONCESSIONS	\$1,836	\$1,600	\$1,600
SOFTBALL FEES	\$12,175	\$15,400	\$16,000
BASKETBALL FEES	\$6,040	\$7,000	\$7,000
YOUTH SOFTBALL	\$10,430	\$10,000	\$10,000
VOLLEYBALL FEES	\$5,550	\$6,465	\$6,000
TENNIS FEES	\$727	\$0	\$0
SWIM LESSONS	\$21,990	\$21,430	\$20,000
RECREATION PASS	\$17,841	\$16,000	\$15,000
SPECIAL PROGRAMS	\$5,384	\$6,000	\$6,000
RECREATION CENTER SALES	\$0	\$374	\$0
EQUIPMENT RENTALS	\$1,857	\$1,750	\$1,750
OTHER REC RECEIPTS	\$1,944	\$3,575	\$1,500
YOUTH BASKETBALL	\$13,535	\$20,000	\$15,000
YOUTH VOLLEYBALL	\$11,435	\$10,820	\$10,000

**ADOPTED
2014 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
MUSEUM FEES	\$1,397	\$2,500	\$1,000
MUSEUM ADMISSION	\$8,412	\$7,000	\$8,500
MUSEUM COPIES	\$37	\$75	\$75
TOTAL CHARGES FOR SERVICES	\$266,833	\$274,543	\$261,700
FINES & FORFEITS			
TRAFFIC FINES	\$45,318	\$44,697	\$45,000
OTHER FINES & FORFEITS	\$48,855	\$49,264	\$50,000
COURT COSTS	\$8,950	\$7,150	\$9,000
DOG FINES	\$2,820	\$1,300	\$2,500
COURT ADMINISTRATIVE FEES	\$7,781	\$8,920	\$7,500
MICROCHIP FEE	\$50	\$300	\$300
DEPT MOTOR VEHICLE/OJW	\$2,260	\$3,500	\$3,000
USEFUL PUBLIC SERVICE	\$2,000	\$2,750	\$2,000
LIBRARY FINES	\$9,238	\$8,918	\$9,000
NUISANCE FINES	\$0	\$35	\$0
TOTAL FINES & FORFEIT	\$127,272	\$126,834	\$128,300
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$4,812	\$2,683	\$5,000
SALES TAX PENALTY & INTEREST	\$13,543	\$10,000	\$13,500
MISCELLANEOUS	\$90,944	\$25,280	\$25,000
SURA AGREEMENT	\$1,700	\$1,700	\$1,700
SHORT CHECK FEE	\$1,584	\$1,656	\$1,500
RENTS FROM LAND	\$8,226	\$6,715	\$6,715
AIRPORT FUEL SALES	\$205,435	\$141,102	\$240,000
OUTSIDE FUEL SALES	\$94,144	\$88,278	\$85,000
HANGAR RENT	\$24,768	\$23,289	\$25,000
SALE OF ASSETS	\$1,053	\$7,000	\$0
COMPENSATION FOR LOSS	\$614	\$0	\$0
HERITAGE FESTIVAL	\$2,536	\$4,052	\$3,000
OTHER REFUNDS OF EXPEND	\$1,340	\$3,400	\$0
CONTRIBUTIONS FOR LIBRARY	\$0	\$274	\$0
CONTRIBUTIONS FOR MUSEUM	\$1,125	\$3,837	\$0
OTHER CONTRIBUTIONS	\$208	\$25	\$0
GIFTS	\$150	\$200	\$0
GRANTS	\$48,039	\$82,715	\$0
PASS-THRU	\$0	\$241,419	\$0
TOTAL MISCELLANEOUS REVENUE	\$500,221	\$643,625	\$406,415

**ADOPTED
2014 BUDGET**

GENERAL FUND - REVENUE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$222,414	\$225,000	\$225,000
TRANSFER FROM INSURANCE	\$1,973	\$1,500	\$1,300
TRANSFER FROM SEWER FUND	\$227,027	\$237,800	\$262,812
TRANSFER FROM PERPETUAL CARE	\$358	\$300	\$300
TRANSFER FROM SAN FUND	\$62,273	\$66,578	\$71,506
TRANSFER FROM SERV CENTER	\$858	\$0	\$0
TRANSFER FROM CAP IMPR	\$42,505	\$0	\$0
TRANSFER FROM HEALTH & WELFARE	\$1,285	\$0	\$0
TOTAL TRANS FROM OTHER FUND	\$558,693	\$531,178	\$560,918
TOTAL REVENUE	\$12,111,840	\$13,968,271	\$12,058,469

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**ADOPTED
2014 BUDGET**

GENERAL FUND CITY COUNCIL	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$27,400	\$28,800	\$28,800
WORKERS COMPENSATION	\$95	\$73	\$24
SOCIAL SECURITY	\$2,130	\$2,203	\$2,203
MEDICAL INSURANCE	\$58	\$0	\$504
TOTAL PERSONNEL	<u>\$29,683</u>	<u>\$31,076</u>	<u>\$31,531</u>
OFFICE SUPPLIES	\$22	\$50	\$50
ADVERTISING	\$462	\$581	\$600
TELEPHONE	\$539	\$1,374	\$1,200
POSTAGE	\$34	\$91	\$50
CONFERENCES & TRAINING	\$795	\$500	\$1,500
TRAVEL, MEALS & LODGING	\$333	\$900	\$3,000
MATERIALS & SUPPLIES	\$3,379	\$1,000	\$500
LEGAL & CONSULTING	\$6,379	\$2,500	\$2,500
COUNCIL PROJECTS	\$13,484	\$10,000	\$25,000
ARTS	\$18,000	\$10,000	\$10,000
TOTAL MAINT & OPER	<u>\$43,427</u>	<u>\$26,996</u>	<u>\$44,400</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL CITY COUNCIL	<u><u>\$73,110</u></u>	<u><u>\$58,072</u></u>	<u><u>\$75,931</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND CITY MANAGER	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$235,673	\$236,631	\$241,540
City Manager			
Emergency Manager Coordinator			
Information Technology Sp			
Executive Secretary			
OVERTIME	\$0	\$868	\$200
DISABILITY INSURANCE	\$2,093	\$2,133	\$3,409
WORKERS COMPENSATION	\$780	\$597	\$735
RETIREMENT PROGRAM	\$14,794	\$14,837	\$15,141
SOCIAL SECURITY	\$17,287	\$18,169	\$18,493
MEDICAL INSURANCE	\$38,243	\$41,540	\$50,364
TOTAL PERSONNEL	\$308,870	\$314,775	\$329,882
OFFICE SUPPLIES	\$913	\$680	\$1,000
TELEPHONE	\$2,349	\$2,203	\$2,500
POSTAGE	\$122	\$123	\$200
CONFERENCES & TRAINING	\$73	\$0	\$500
TRAVEL, MEALS & LODGING	\$797	\$340	\$1,250
MEMBERSHIP & DUES	\$1,613	\$1,800	\$2,100
CONFERENCES & TRAINING (Emg Mgr)	\$280	\$255	\$250
TRAVEL, MEALS & LODGING (Emg Mgr)	\$621	\$500	\$1,000
GASOLINE & OIL	\$1,798	\$1,967	\$2,000
EQUIPMENT REPAIRS & MAINT	\$0	\$200	\$200
VEHICLE ALLOWANCE	\$6,072	\$6,075	\$6,075
MATERIALS & SUPPLIES	\$694	\$750	\$750
EMERGENCY MANAGER SUPPLIES	\$7,733	\$5,000	\$5,000
CONTINGENCY	\$9,696	\$10,000	\$10,000
TOTAL MAINT & OPER	\$32,761	\$29,893	\$32,825
TRANSFER TO CAPITAL EQUIP	\$1,262	\$1,262	\$0
TOTAL CAPITAL OUTLAY	\$1,262	\$1,262	\$0
TOTAL CITY MANAGER	\$342,893	\$345,930	\$362,707

**ADOPTED
2014 BUDGET**

GENERAL FUND CITY ATTORNEY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$36,644	\$37,225	\$37,258
Paralegal			
DISABILITY INSURANCE	\$388	\$391	\$526
WORKERS COMPENSATION	\$120	\$94	\$113
RETIREMENT PROGRAM	\$1,968	\$1,999	\$2,001
SOCIAL SECURITY	\$2,671	\$2,848	\$2,850
MEDICAL INSURANCE	\$5,277	\$5,730	\$6,120
TOTAL PERSONNEL	\$47,068	\$48,287	\$48,868
OFFICE SUPPLIES	\$1,918	\$925	\$400
TELEPHONE	\$1,045	\$999	\$1,250
POSTAGE	\$432	\$446	\$500
CONFERENCES & TRAINING	\$0	\$40	\$0
TRAVEL, MEALS & LODGING	\$42	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$75	\$75
RENTS & CHARGES	\$123	\$500	\$500
MATERIALS & SUPPLIES	\$88	\$101	\$100
LEGAL BOOKS	\$6,471	\$6,726	\$6,200
CONTRACT SERVICES	\$148,846	\$170,827	\$143,050
TOTAL MAINT & OPER	\$158,965	\$180,639	\$152,075
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL CITY ATTORNEY	\$206,033	\$228,926	\$200,943

**ADOPTED
2014 BUDGET**

GENERAL FUND MUNICIPAL COURT	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$68,940	\$69,752	\$70,538
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$344	\$356	\$996
ALTERNATE JUDGE	\$0	\$1,000	\$1,000
WORKERS COMPENSATION	\$226	\$177	\$215
RETIREMENT PROGRAM	\$1,745	\$3,585	\$1,814
SOCIAL SECURITY	\$3,647	\$5,336	\$5,404
MEDICAL INSURANCE	\$12,796	\$13,898	\$14,820
TOTAL PERSONNEL	\$87,698	\$94,104	\$94,887
OFFICE SUPPLIES	\$461	\$329	\$600
TELEPHONE	\$693	\$693	\$900
PRINTING	\$171	\$250	\$250
JURY & COURT EXPENSE	\$25	\$750	\$750
POSTAGE	\$235	\$307	\$450
CONFERENCES & TRAINING	\$350	\$175	\$500
TRAVEL, MEALS & LODGING	\$723	\$500	\$1,000
MEMBERSHIP & DUES	\$20	\$40	\$100
EQUIPMENT REPAIRS & MAINT	\$108	\$250	\$250
TRANSCRIPTS	\$0	\$200	\$200
MATERIALS & SUPPLIES	\$1,089	\$300	\$300
PRISONER HOUSING	\$2,948	\$5,000	\$5,000
COURT APP COUNSEL/INTERPRETING	\$95	\$1,000	\$1,000
TOTAL MAINT & OPER	\$6,918	\$9,794	\$11,300
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
 TOTAL MUNICIPAL COURT	 \$94,616	 \$103,898	 \$106,187

**ADOPTED
2014 BUDGET**

GENERAL FUND FINANCE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$245,135	\$237,213	\$256,022
Finance Director/City Clerk			
Finance Asst/Deputy Clerk			
(3) Account Clerks			
Account Technician			
Purchasing Technician			
OVERTIME	\$348	\$0	\$200
DISABILITY INSURANCE	\$2,564	\$2,326	\$3,614
WORKERS COMPENSATION	\$798	\$632	\$779
RETIREMENT PROGRAM	\$12,335	\$12,738	\$13,748
SOCIAL SECURITY	\$17,418	\$18,147	\$19,601
MEDICAL INSURANCE	\$66,746	\$61,060	\$77,352
TOTAL PERSONNEL	<u>\$345,344</u>	<u>\$332,116</u>	<u>\$371,316</u>
OFFICE SUPPLIES	\$14,587	\$9,000	\$10,000
ADVERTISING	\$68	\$194	\$150
RECODIFYING ORDINANCES	\$1,218	\$2,750	\$2,000
TELEPHONE	\$2,339	\$2,141	\$2,200
POSTAGE	\$9,038	\$8,054	\$8,300
CONFERENCES & TRAINING	\$631	\$500	\$1,400
TRAVEL, MEALS & LODGING	\$1,062	\$1,000	\$1,865
MEMBERSHIP & DUES	\$703	\$700	\$830
SUBSCRIPTION/PUBLICATION	\$248	\$960	\$960
VEHICLE ALLOWANCE	\$1,800	\$1,800	\$1,800
RENTS & CHARGES	\$2,772	\$4,074	\$5,285
TAX COLLECTION FEE	\$22,169	\$24,000	\$24,000
CONSULTANT FEES	\$9,260	\$5,000	\$8,000
FILING/RECORDING FEES	\$1,422	\$2,652	\$2,000
MATERIALS & SUPPLIES	\$1,550	\$2,000	\$1,045
SMALL EQUIP/FURNITURE	\$594	\$0	\$4,700
OVER & SHORT ACCOUNT	\$78	\$150	\$5
DATA PROC/PROGRAM	\$4,280	\$3,490	\$3,560
VEH USE TAX COLLECTION	\$12,758	\$10,000	\$12,000
TOTAL MAINT & OPER	<u>\$86,577</u>	<u>\$78,465</u>	<u>\$90,100</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL FINANCE	 <u>\$431,921</u>	 <u>\$410,581</u>	 <u>\$461,416</u>

Small equipment/furniture:

Heavy duty shredder \$4,700

**ADOPTED
2014 BUDGET**

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
TRANSFER SERV CNTR LEASE	\$138,185	\$139,428	\$140,396
TRANSFER TO SERV CNTR FND	\$347,222	\$342,428	\$367,191
COPIER MNTC & SUPPLIES	\$19,322	\$21,000	\$15,000
INSURANCE	\$95,971	\$109,465	\$114,627
MEMBERSHIP & DUES	\$8,210	\$8,457	\$8,710
EQUIPMENT MAINTENANCE	\$40,565	\$30,000	\$40,000
EQUIPMENT REPAIRS & MAINT	\$8,002	\$13,000	\$5,000
UTILITIES	\$43,300	\$42,476	\$40,000
RENTS & CHARGES	\$3,234	\$2,500	\$5,000
FACILITY REPAIRS	\$91,226	\$35,659	\$35,000
MATERIALS & SUPPLIES	\$16,990	\$12,500	\$12,500
STOCK ITEMS	\$3,107	\$1,500	\$1,500
SOFTWARE PURCHASE/UPGRADE	\$0	\$10,400	\$0
SMALL EQUIP/FURNITURE	\$18,791	\$20,597	\$9,900
JANITOR SERVICE	\$29,400	\$30,000	\$33,065
DATA PROC/PROGRAM	\$3,295	\$23,000	\$10,000
HARDWARE/SOFTWARE LEASE	\$89,399	\$94,480	\$100,450
PURCHASE FOR RESALE	\$87,803	\$87,411	\$75,000
COOPERATIVE MINISTRIES	\$7,500	\$7,500	\$7,500
TNR PROGRAM	\$0	\$8,250	\$6,750
HUMANE SOCIETY	\$96,000	\$96,000	\$96,000
COMMUNITY RELATIONS	\$17,445	\$15,000	\$18,000
LOGAN CNTY CHAMBER	\$7,000	\$8,500	\$8,500
RED CROSS	\$1,000	\$1,500	\$1,500
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SMALL BUSINESS DEV CENTER	\$2,000	\$3,000	\$3,000
SALES TAX REBATE	\$0	\$0	\$58,000
GRANT REIMBURSEMENT	\$0	\$241,419	\$0
ECONOMIC DEVELOPMENT	\$48,000	\$48,000	\$48,000
ELECTIONS	\$0	\$30,000	\$0
NE COLORADO HOUSING	\$5,500	\$4,750	\$4,750
STERLING ARTS COUNCIL	\$4,000	\$3,000	\$2,500
FAMILY RESOURCE CENTER	\$3,000	\$4,000	\$4,000
AUDIT	\$15,420	\$15,460	\$16,600
CIVIL DEFENSE	\$1,285	\$500	\$300
TOTAL MAINT & OPER	\$1,258,672	\$1,517,680	\$1,295,239
TRANSFER TO CAPITAL EQUIP	\$19,135	\$28,220	\$104,088
TOTAL CAPITAL OUTLAY	\$19,135	\$28,220	\$104,088
TOTAL NON-DEPARTMENTAL	\$1,277,807	\$1,545,900	\$1,399,327

**ADOPTED
2014 BUDGET**

GENERAL FUND NON-DEPARTMENTAL (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Small Equipment/Furniture:			
Computers (10 @ \$850)			\$8,500
Rack mount UPS (2 @ \$700)			\$1,400
			<u>\$9,900</u>
Equipment:			
Servers (3)			\$55,000
Cisco Web Security			\$17,994
Redundant Backup System			\$31,094
			<u>\$104,088</u>

**ADOPTED
2014 BUDGET**

GENERAL FUND PERSONNEL	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$96,805	\$118,579	\$123,864
Director of Personnel/HR			
Personnel/HR Assistant			
Secretary			
OVERTIME	\$87	\$143	\$300
DISABILITY INSURANCE	\$870	\$812	\$1,748
WORKERS COMPENSATION	\$396	\$310	\$377
RETIREMENT PROGRAM	\$4,460	\$6,368	\$6,651
SOCIAL SECURITY	\$6,951	\$9,082	\$9,499
MEDICAL INSURANCE	\$28,097	\$37,179	\$35,616
TOTAL PERSONNEL	<u>\$137,666</u>	<u>\$172,473</u>	<u>\$178,055</u>
OFFICE SUPPLIES	\$1,625	\$2,512	\$2,700
ADVERTISING	\$2,915	\$7,567	\$3,000
TELEPHONE	\$1,102	\$1,090	\$1,200
PRINTING	\$0	\$750	\$750
TESTING CHARGES	\$3,036	\$3,000	\$3,000
POSTAGE	\$690	\$465	\$1,200
CONFERENCES & TRAINING	\$831	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$9,811	\$2,000	\$2,000
MEMBERSHIP & DUES	\$549	\$4,940	\$4,940
SUBSCRIPTION/PUBLICATION	\$2,945	\$2,945	\$2,945
EDUCATIONAL ASSISTANCE	\$500	\$2,000	\$2,000
TUITION REIMBURSEMENT	\$7,336	\$7,000	\$4,800
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
VEHICLE ALLOWANCE	\$0	\$1,200	\$1,200
CONSULTING	\$0	\$20,000	\$2,500
MATERIALS & SUPPLIES	\$1,286	\$6,016	\$4,393
TRAINING MAT & COURSES	\$3,814	\$3,500	\$7,000
PHYSICAL EXAMS	\$3,387	\$5,000	\$5,000
LEGAL & CONSULTING	\$1,048	\$1,500	\$3,000
CONTRACT SERVICES	\$40,800	\$16,200	\$16,200
TOTAL MAINT & OPER	<u>\$81,675</u>	<u>\$89,685</u>	<u>\$69,828</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 TOTAL PERSONNEL	 <u><u>\$219,341</u></u>	 <u><u>\$262,158</u></u>	 <u><u>\$247,883</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
PUBLIC WORKS-ADMINISTRATION	2012	2013	2014
SALARIES	\$205,902	\$211,780	\$219,700
Director of Public Works			
Project Manager			
Code Enf. Supervisor			
Code Enf. Officer			
Administrative Asst. II			
OVERTIME	\$175	\$62	\$200
DISABILITY INSURANCE	\$2,126	\$2,377	\$3,101
WORKERS COMPENSATION	\$4,619	\$2,994	\$949
RETIREMENT PROGRAM	\$11,048	\$11,373	\$11,798
SOCIAL SECURITY	\$15,395	\$16,201	\$16,822
MEDICAL INSURANCE	\$41,510	\$45,074	\$47,856
TOTAL PERSONNEL	<u>\$280,775</u>	<u>\$289,861</u>	<u>\$300,426</u>
OFFICE SUPPLIES	\$884	\$1,792	\$1,500
ADVERTISING	\$36	\$200	\$400
TELEPHONE	\$2,282	\$2,085	\$2,400
PRINTING	\$36	\$200	\$200
POSTAGE	\$1,659	\$1,946	\$2,000
CONFERENCES & TRAINING	\$688	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$836	\$1,500	\$1,500
MEMBERSHIP & DUES	\$962	\$1,013	\$1,000
SUBSCRIPTION/PUBLICATION	\$347	\$250	\$250
GASOLINE & OIL	\$9,033	\$8,399	\$9,000
EQUIPMENT REPAIRS & MAINT	\$3,821	\$2,800	\$2,800
COMPUTER UPGRADE & MAINT	\$1,024	\$945	\$1,100
CONSULTING	\$63,931	\$69,485	\$0
RADIO MAINTENANCE	\$179	\$500	\$500
MATERIALS & SUPPLIES	\$206	\$1,478	\$1,500
GRANT EXPENSE	\$42,497	\$0	\$0
NUISANCE	\$6,221	\$4,500	\$4,500
SURVEYING	\$7,793	\$12,000	\$15,000
DEMOLITION	\$0	\$35,000	\$35,000
CODE BOOKS	\$314	\$2,000	\$2,000
PLAN REVIEW	\$74	\$2,500	\$2,500
TOTAL MAINT & OPER	<u>\$142,823</u>	<u>\$149,793</u>	<u>\$84,350</u>
TRANSFER TO CAPITAL EQUIP	\$5,022	\$5,022	\$0
TOTAL CAPITAL OUTLAY	<u>\$5,022</u>	<u>\$5,022</u>	<u>\$0</u>
TOTAL PUBLIC WORKS ADMIN	<u><u>\$428,620</u></u>	<u><u>\$444,676</u></u>	<u><u>\$384,776</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND STREET	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$227,598	\$230,991	\$263,302
Supt./Street & Sanitation			
(7) Maintenance Workers			
OVERTIME	\$3,002	\$8,830	\$4,000
DISABILITY INSURANCE	\$2,217	\$2,133	\$3,717
SEASONAL	\$3,660	\$0	\$0
WORKERS COMPENSATION	\$20,853	\$12,557	\$22,489
RETIREMENT PROGRAM	\$11,011	\$12,404	\$14,139
SOCIAL SECURITY	\$16,946	\$18,346	\$20,449
MEDICAL INSURANCE	\$53,908	\$56,716	\$83,472
TOTAL PERSONNEL	\$339,195	\$341,977	\$411,568
OFFICE SUPPLIES	\$50	\$50	\$150
TELEPHONE	\$984	\$1,213	\$1,000
POSTAGE	\$24	\$50	\$100
CERTIFICATIONS	\$198	\$350	\$350
CONFERENCES & TRAINING	\$542	\$500	\$500
TRAVEL, MEALS & LODGING	\$153	\$250	\$250
MEMBERSHIP & DUES	\$34	\$30	\$30
GASOLINE & OIL	\$37,540	\$34,372	\$35,000
EQUIPMENT REPAIRS & MAINT	\$19,611	\$30,000	\$30,000
RADIO MAINTENANCE	\$498	\$500	\$500
EQUIPMENT RENTALS	\$0	\$1,000	\$1,000
MATERIALS & SUPPLIES	\$5,397	\$4,341	\$7,500
TIRES	\$2,305	\$6,000	\$6,000
ROAD MATERIALS	\$58,071	\$75,000	\$75,000
PEST CONTROL	\$9,358	\$15,000	\$30,000
DRAINAGE	\$3,640	\$25,000	\$25,000
STREET MARKING	\$1,274	\$35,000	\$35,000
CURB, GUTTER, SIDEWALK	\$33,030	\$35,000	\$35,000
SWEEPING SUPPLIES & RPRS	\$4,241	\$7,500	\$7,500
STREET LIGHTING	\$190,405	\$166,687	\$180,000
TRAFFIC SIGNAL OPERATION	\$1,982	\$2,000	\$2,000
STREET & TRAFFIC SIGNS	\$15,534	\$15,000	\$15,000
TRAFFIC CONTROL RENTALS	\$0	\$1,500	\$1,500
SNOW REMOVAL	\$0	\$35,000	\$35,000
UNIFORMS	\$406	\$500	\$500
CONTRACT ROAD PAVING	\$720,410	\$1,116,037	\$1,000,000
CONTRACT ROAD REPAIR	\$20,972	\$25,000	\$25,000
ENHANCEMENT PROGRAM	\$3,636	\$315,082	\$0
TOTAL MAINT & OPER	\$1,130,295	\$1,947,962	\$1,548,880

**ADOPTED
2014 BUDGET**

GENERAL FUND STREET (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
TRANSFER TO CAPITAL EQUIP	\$136,451	\$241,390	\$54,200
TOTAL CAPITAL OUTLAY	<u>\$136,451</u>	<u>\$241,390</u>	<u>\$54,200</u>
TOTAL STREET	<u><u>\$1,605,941</u></u>	<u><u>\$2,531,329</u></u>	<u><u>\$2,014,648</u></u>

Equipment:			
Angle Blade			\$15,000
3/4 ton 4X2 with service box			\$32,000
Traffic Counter			<u>\$7,200</u>
			<u>\$54,200</u>

**ADOPTED
2014 BUDGET**

GENERAL FUND AIRPORT	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2013
SALARIES	\$45,384	\$44,599	\$46,566
Airport Operator			
Airport Maint. - 20 hrs.			
OVERTIME	\$5,019	\$4,322	\$1,700
DISABILITY INSURANCE	\$357	\$369	\$657
WORKERS COMPENSATION	\$2,180	\$2,353	\$4,032
RETIREMENT PROGRAM	\$1,810	\$2,395	\$2,501
SOCIAL SECURITY	\$3,834	\$3,742	\$3,692
MEDICAL INSURANCE	\$67	\$67	\$6,120
TOTAL PERSONNEL	\$58,651	\$57,847	\$65,268
OFFICE SUPPLIES	\$283	\$133	\$250
ADVERTISING	\$528	\$750	\$750
TELEPHONE	\$3,251	\$3,038	\$3,000
PRINTING	\$36	\$150	\$150
POSTAGE	\$38	\$100	\$100
INSURANCE	\$4,525	\$4,729	\$4,706
CONFERENCES & TRAINING	\$0	\$235	\$300
TRAVEL, MEALS & LODGING	\$20	\$208	\$350
MEMBERSHIP & DUES	\$50	\$50	\$50
SUBSCRIPTION/PUBLICATION	\$550	\$1,250	\$2,500
GASOLINE & OIL	\$4,417	\$4,627	\$4,500
EQUIPMENT REPAIRS & MAINT	\$10,384	\$3,369	\$5,500
UTILITIES	\$13,300	\$12,416	\$15,000
CONSULTANT	\$26,950	\$0	\$0
FACILITY REPAIRS	\$5,595	\$5,000	\$10,000
BEACON MAINTENANCE	\$10,884	\$8,155	\$10,000
MATERIALS & SUPPLIES	\$2,574	\$4,738	\$4,200
SMALL EQUIPMENT/FURNITURE	\$1,652	\$602	\$1,200
FENCE REPAIR	\$0	\$1,000	\$1,000
PURCHASE FOR RESALE	\$169,583	\$125,000	\$200,000
GROUND MAINTENANCE	\$2,729	\$7,085	\$1,500
TOTAL MAINT & OPER	\$257,349	\$182,635	\$265,056
IMPROVEMENTS	\$150,575	\$1,660,935	\$30,000
TRANS CAP REPL	\$6,326	\$55,276	\$0
TOTAL CAPITAL OUTLAY	\$156,901	\$1,716,211	\$30,000
TOTAL AIRPORT	\$472,901	\$1,956,693	\$360,324

**ADOPTED
2014 BUDGET**

GENERAL FUND AIRPORT (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Small Equipment/Furniture: TV and stand			\$1,200
Improvements: Replace roof Hanger 105			\$30,000

**ADOPTED
2014 BUDGET**

WATER FUND REVENUE SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
WATER REV - INSIDE RESIDENTIAL	\$3,446,342	\$3,198,387	\$3,262,355
WATER REV - OUTSIDE RESIDENTIAL	\$313,314	\$308,794	\$314,970
WATER REV - INSIDE COMMERCIAL	\$1,076,043	\$1,082,446	\$1,104,115
WATER REV - OUTSIDE COMMERCIAL	\$7,304	\$7,915	\$8,073
WATER REV - INSIDE INDUSTRIAL	\$473,191	\$348,540	\$529,540
MISCELLANEOUS WATER SALE	\$8,820	\$5,000	\$5,000
SURCHARGE	\$38,709	\$24,904	\$25,000
SERVICE CHGS - DISCONNECT	\$40,848	\$43,024	\$46,421
TAPPING CHARGES	\$495	\$5,000	\$5,000
WATER DIVISION SERVICES	\$6,035	\$4,000	\$4,000
PENALTIES	\$49,457	\$41,519	\$39,194
INVESTMENT EARNINGS	\$2,747	\$2,565	\$1,500
MISCELLANEOUS	\$9,054	\$5,500	\$1,000
RENT FROM LAND	\$48,921	\$165,913	\$165,913
PLANT INVESTMENT FEES	\$16,800	\$19,650	\$10,000
SALE OF ASSETS	\$110,015	\$713	\$0
OTHER REFUNDS OF EXPEND	\$0	\$71,866	\$0
TOTAL REVENUE	\$5,648,095	\$5,335,736	\$5,522,081
EXPENDITURES-WATER LINES			
PERSONNEL	\$200,549	\$239,326	\$234,152
MAINT & OPER	\$1,413,982	\$640,858	\$695,680
CAPITAL OUTLAY	\$10,774,114	\$1,672,688	\$930,000
DEBT SERVICE	\$574,180	\$0	\$0
TRANSFERS	\$222,414	\$129,725	\$138,505
TOTAL EXPENDITURES	\$13,185,239	\$2,682,597	\$1,998,337
EXPENDITURES-WATER PLANT			
PERSONNEL	\$270	\$277,552	\$0
MAINT & OPER	\$78,089	\$2,578,193	\$2,932,531
CAPITAL OUTLAY	\$0	\$3,798,442	\$24,000
DEBT SERVICE	\$0	\$1,856,738	\$1,859,428
TRANSFERS	\$0	\$95,275	\$86,495
TOTAL EXPENDITURES	\$78,359	\$8,606,200	\$4,902,454
BEGINNING BALANCE	\$19,627,085	\$12,011,582	\$6,058,521
TOTAL FUND EQUITY	\$12,011,582	\$6,058,521	\$4,679,811

**ADOPTED
2014 BUDGET**

WATER FUND EXPENDITURES-WATER LINES	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$114,944	\$134,857	\$137,748
Utility Service Operator			
(4) Maintenance Workers			
OVERTIME	\$25,342	\$34,398	\$15,500
DISABILITY INSURANCE	\$794	\$1,192	\$1,944
ON CALL	\$0	\$7,000	\$4,545
WORKERS COMPENSATION	\$5,244	\$6,849	\$7,091
RETIREMENT PROGRAM	\$4,230	\$3,124	\$7,397
SOCIAL SECURITY	\$10,066	\$12,948	\$12,071
MEDICAL INSURANCE	\$39,929	\$38,958	\$47,856
TOTAL PERSONNEL	\$200,549	\$239,326	\$234,152
TRANSFER SERV CNTR LEASE	\$32,206	\$16,249	\$16,361
TRANSFER TO SERV CNTR FND	\$33,807	\$16,612	\$17,816
OFFICE SUPPLIES	\$627	\$291	\$650
ADVERTISING	\$9	\$222	\$100
TELEPHONE	\$4,122	\$3,694	\$4,000
PRINTING	\$4,874	\$3,500	\$3,500
POSTAGE	\$9,646	\$8,380	\$11,000
INSURANCE	\$47,571	\$54,260	\$56,818
CERTIFICATIONS	\$0	\$400	\$400
CONFERENCES & TRAINING	\$1,655	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$1,752	\$2,000	\$2,000
MEMBERSHIP & DUES	\$937	\$900	\$900
GASOLINE & OIL	\$23,634	\$22,666	\$22,000
EQUIPMENT REPAIRS & MAINT	\$11,265	\$13,000	\$13,000
UTILITIES	\$5,640	\$2,736	\$4,000
CONSULTANT	\$301,572	\$12,500	\$25,000
FEES	\$1,666	\$500	\$500
FACILITY REPAIRS	\$514	\$8,000	\$17,000
RADIO MAINTENANCE	\$349	\$0	\$500
EQUIPMENT RENTAL OUTSIDE	\$8,812	\$0	\$10,000
MATERIALS & SUPPLIES	\$33,111	\$25,000	\$25,000
SMALL EQUIP/FURNITURE	\$1,213	\$0	\$1,800
PUMP & LINE REPAIR	\$10,158	\$14,553	\$24,660
CHLORINATOR REPAIRS	\$528	\$0	\$0
LEGAL EXPENSE	\$591,379	\$0	\$0
PAINTING & RUST PROOFING	\$0	\$8,000	\$8,000
DITCH ASSESSMENTS	\$18,545	\$0	\$0
METER REPAIRS	\$5,123	\$7,016	\$10,000
HYDRANT REPAIRS/REPLACEMENT	\$5,624	\$9,704	\$10,000

**ADOPTED
2014 BUDGET**

WATER FUND EXPENDITURES-WATER LINES (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
CONTRACT SERVICES	\$0	\$1,000	\$1,000
MAIN REPAIRS	\$42,422	\$100,000	\$100,000
SERVICE REPAIRS	\$1,921	\$0	\$0
UNIFORMS	\$140	\$300	\$300
AUDIT	\$1,390	\$1,430	\$1,430
CAPITAL RECOVERY	\$0	\$204,000	\$204,000
RESERVE FOR PAINTING	\$0	\$60,000	\$60,000
ANALYSIS & TESTING	\$14,486	\$15,000	\$15,000
PUMPING POWER	\$138,580	\$0	\$0
CHEMICALS	\$53,003	\$10,000	\$10,000
SCADA MAINTENANCE	\$5,201	\$11,945	\$11,945
WATER CONSERVATION PROG	\$500	\$5,000	\$5,000
TOTAL MAINT & OPER	\$1,413,982	\$640,858	\$695,680
EQUIPMENT	\$11,060	\$20,203	\$0
IMPROVEMENTS	\$376,933	\$1,652,485	\$930,000
WATER TREATMENT	\$10,236,060	\$0	\$0
DEEP WELL	\$86,913	\$0	\$0
PIPELINES	\$63,148	\$0	\$0
TOTAL CAPITAL OUTLAY	\$10,774,114	\$1,672,688	\$930,000
CWRPDA LOAN PAYMENT	\$5,759	\$0	\$0
CWRDPA INT	\$568,421	\$0	\$0
TOTAL DEBT SERVICE	\$574,180	\$0	\$0
TRANSFER TO GEN FUND	\$222,414	\$129,725	\$138,505
TOTAL TRANSFERS	\$222,414	\$129,725	\$138,505
TOTAL WATER	\$13,185,239	\$2,682,597	\$1,998,337

Small Equipment/Furniture:

Demo saw	\$1,800
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Improvements:

Water line replacement	\$300,000
Meter replacement (150 @ \$200 ea)	\$30,000
Storage Tank rehab	\$600,000
	\$930,000

**ADOPTED
2014 BUDGET**

WATER FUND EXPENDITURES-WATER PLANT	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$0	\$219,336	\$0
OVERTIME	\$0	\$15,500	\$0
DISABILITY INSURANCE	\$0	\$176	\$0
ON CALL	\$0	\$884	\$0
WORKERS COMPENSATION	\$270	\$10,821	\$0
RETIREMENT PROGRAM	\$0	\$11,778	\$0
SOCIAL SECURITY	\$0	\$17,965	\$0
MEDICAL INSURANCE	\$0	\$1,092	\$0
TOTAL PERSONNEL	\$270	\$277,552	\$0
TRANSFER SERV CNTR LEASE	\$0	\$16,249	\$16,360
TRANSFER TO SERV CNTR FND	\$0	\$16,612	\$17,816
OFFICE SUPPLIES	\$55	\$2,883	\$0
TELEPHONE	\$1,053	\$4,507	\$4,500
PRINTING	\$0	\$3,602	\$0
POSTAGE	\$0	\$2,533	\$0
INSURANCE	\$0	\$17,649	\$23,837
CERTIFICATIONS	\$0	\$800	\$0
CONFERENCES & TRAINING	\$0	\$2,000	\$0
TRAVEL, MEALS & LODGING	\$0	\$2,000	\$0
MEMBERSHIP & DUES	\$0	\$500	\$0
GASOLINE & OIL	\$0	\$467	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$50,000	\$50,000
UTILITIES	\$2,248	\$12,803	\$15,000
CONSULTANT	\$22,116	\$348,188	\$345,000
CONTRACT MANAGEMENT	\$0	\$0	\$410,138
FEES	\$0	\$6,015	\$6,000
FACILITY REPAIRS	\$0	\$1,085	\$1,500
RADIO MAINTENANCE	\$0	\$250	\$250
EQUIPMENT RENTAL OUTSIDE	\$0	\$14,000	\$14,000
MATERIALS & SUPPLIES	\$1,034	\$50,000	\$50,000
SMALL EQUIPMENT	\$0	\$1,222	\$800
FILTER REPLACEMENT	\$30,119	\$300,000	\$300,000
MEMBRANE REPLACEMENT	\$0	\$50,000	\$125,000
PUMP & LINE REPAIR	\$0	\$25,000	\$75,000
LAB SUPPLIES	\$0	\$2,000	\$0
CHLOR/CHEM PUMP REPAIRS	\$0	\$10,000	\$10,000
LEGAL EXPENSE	\$0	\$400,106	\$250,000
DITCH ASSESSMENTS	\$0	\$16,049	\$20,000
METER REPAIRS	\$0	\$744	\$0

**ADOPTED
2014 BUDGET**

WATER FUND EXPENDITURES-WATER PLANT (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
UNIFORMS	\$0	\$233	\$0
AUDIT	\$0	\$1,430	\$1,430
CAPITAL RECOVERY	\$389	\$250,000	\$250,000
ANALYSIS & TESTING	\$0	\$25,000	\$0
PUMPING POWER	\$0	\$103,366	\$105,000
PLANT POWER	\$11,765	\$320,000	\$320,000
CHEMICALS	\$9,310	\$500,000	\$500,000
ADMIN FEE/TRUST ACCOUNT	\$0	\$900	\$900
SCADA MAINTENANCE	\$0	\$20,000	\$20,000
TOTAL MAINT & OPER	\$78,089	\$2,578,193	\$2,932,531
EQUIPMENT	\$0	\$25,625	\$0
IMPROVEMENTS	\$0	\$28,655	\$24,000
WATER TRTM	\$0	\$3,229,808	\$0
DEEP WELL	\$0	\$454,573	\$0
PIPELINES	\$0	\$59,781	\$0
TOTAL CAPITAL OUTLAY	\$0	\$3,798,442	\$24,000
CWRPDA LOAN PAYMENT	\$0	\$1,232,424	\$1,249,702
CWRDPA INT	\$0	\$624,314	\$609,726
TOTAL DEBT SERVICE	\$0	\$1,856,738	\$1,859,428
TRANSFER TO GEN FUND	\$0	\$95,275	\$86,495
TOTAL TRANSFERS	\$0	\$95,275	\$86,495
EXPENDITURES-WATER PLANT	\$78,359	\$8,606,200	\$4,902,454
Small Equipment/Furniture:			
Pallet jack			\$800
Improvements:			
Rehab Well #5			\$12,000
Rehab Well #8			\$12,000
			\$24,000

**ADOPTED
2014 BUDGET**

SANITATION FUND REVENUE SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SANITATION REV - INSIDE	\$450,052	\$455,000	\$479,450
RUBBISH COLLECTION	\$1,591	\$1,500	\$1,500
SANITATION SERVICES	\$60	\$0	\$0
PENALTIES	\$5,438	\$5,320	\$5,500
INVESTMENT EARNINGS	\$1,253	\$768	\$1,100
MISCELLANEOUS	\$0	\$3,025	\$0
TOTAL REVENUE	<u>\$458,394</u>	<u>\$465,613</u>	<u>\$487,550</u>
EXPENDITURES-SANITATION			
PERSONNEL	\$162,959	\$178,956	\$187,196
MAINT & OPER	\$240,966	\$293,719	\$296,569
CAPITAL OUTLAY	\$0	\$0	\$250,000
TRANSFERS	\$62,273	\$66,578	\$71,506
TOTAL EXPENDITURES	<u>\$466,198</u>	<u>\$539,253</u>	<u>\$805,271</u>
BEGINNING BALANCE	<u>\$835,489</u>	<u>\$827,685</u>	<u>\$754,045</u>
TOTAL FUND EQUITY	\$827,685	\$754,045	\$436,324

**ADOPTED
2014 BUDGET**

SANITATION FUND EXPENDITURES	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$107,294	\$105,654	\$107,406
(4) Maintenance Workers			
OVERTIME	\$1,459	\$1,202	\$1,800
DISABILITY INSURANCE	\$1,086	\$1,141	\$1,516
WORKERS COMPENSATION	\$7,405	\$9,887	\$11,988
RETIREMENT PROGRAM	\$5,108	\$5,674	\$5,768
SOCIAL SECURITY	\$6,639	\$8,175	\$8,354
MEDICAL INSURANCE	\$33,968	\$47,223	\$50,364
TOTAL PERSONNEL	\$162,959	\$178,956	\$187,196
TRANSFER SERV CNTR LEASE	\$20,129	\$20,311	\$20,451
TRANSFER TO SERV CNTR FND	\$18,829	\$18,521	\$19,874
OFFICE SUPPLIES	\$103	\$121	\$200
TELEPHONE	\$37	\$225	\$225
PRINTING	\$1,466	\$2,182	\$2,000
POSTAGE	\$7,087	\$7,803	\$8,000
INSURANCE	\$21,642	\$24,685	\$25,849
GASOLINE & OIL	\$43,037	\$35,702	\$38,000
EQUIPMENT REPAIRS & MAINT	\$53,278	\$47,456	\$30,000
COUNTY DUMP CHARGE	\$39,278	\$44,181	\$48,000
RADIO MAINTENANCE	\$323	\$500	\$500
MATERIALS & SUPPLIES	\$3,202	\$5,000	\$5,000
TIRES	\$5,527	\$6,000	\$7,500
UNIFORMS	\$145	\$302	\$240
AUDIT	\$590	\$610	\$610
CAPITAL RECOVERY	\$0	\$50,620	\$50,620
CONTAINER REPAIR/REPLACEMENT	\$22,870	\$25,000	\$35,000
WEED CONTROL	\$3,423	\$4,500	\$4,500
TOTAL MAINT & OPER	\$240,966	\$293,719	\$296,569
EQUIPMENT	\$0	\$0	\$250,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$250,000
TRANSFER TO GEN FUND	\$62,273	\$66,578	\$71,506
TOTAL TRANSFERS	\$62,273	\$66,578	\$71,506
TOTAL SANITATION	\$466,198	\$539,253	\$805,271

Equipment:
 Refuse truck \$250,000

**ADOPTED
2014 BUDGET**

SEWER FUND REVENUE SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SEWER REV - INSIDE RESIDENTIAL	\$973,713	\$977,291	\$992,460
SEWER REV - OUTSIDE RESIDENTIAL	\$102,710	\$108,375	\$103,938
SEWER REV - INSIDE COMMERCIAL	\$359,899	\$346,164	\$346,222
SEWER REV - OUTSIDE COMMERCIAL	\$3,282	\$3,321	\$3,219
SEWER INDUSTRIAL - INSIDE	\$261,968	\$236,354	\$264,733
TAPPING CHARGES	\$550	\$1,650	\$1,650
SEWER DIVISION SERVICES	\$0	\$3,000	\$3,000
PENALTIES	\$15,175	\$14,736	\$15,611
INVESTMENT EARNINGS	\$8,480	\$5,752	\$7,338
MISCELLANEOUS	\$0	\$2,000	\$2,000
OUTSIDE BILLING	\$759	\$2,400	\$2,400
PLANT INVESTMENT FEES	\$14,666	\$22,034	\$10,000
COMPENSATION FOR LOSS	\$42,257	\$0	\$0
TOTAL REVENUE	\$1,783,459	\$1,723,077	\$1,752,571
EXPENDITURES-SEWER			
PERSONNEL	\$55,514	\$75,082	\$86,861
MAINT & OPER	\$146,008	\$527,962	\$384,752
CAPITAL OUTLAY	\$191,597	\$208,000	\$550,000
DEBT SERVICE	\$176,914	\$179,151	\$178,970
TRANSFERS	\$64,072	\$71,051	\$70,401
TOTAL EXPENDITURES	\$634,105	\$1,061,246	\$1,270,984
EXPENDITURES-WASTEWATER			
PERSONNEL	\$242,117	\$244,592	\$295,097
MAINT & OPER	\$400,200	\$896,577	\$1,003,097
CAPITAL OUTLAY	\$0	\$22,040	\$150,000
TRANSFERS	\$162,955	\$166,749	\$192,411
TOTAL EXPENDITURES	\$805,272	\$1,329,958	\$1,640,605
BEGINNING BALANCE	\$4,406,256	\$4,750,338	\$4,082,211
TOTAL FUND EQUITY	\$4,750,338	\$4,082,211	\$2,923,193

**ADOPTED
2014 BUDGET**

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$39,183	\$49,539	\$51,402
(2) Maintenance Workers			
OVERTIME	\$6,687	\$8,090	\$8,000
DISABILITY INSURANCE	\$43	\$769	\$726
ON CALL	\$0	\$1,439	\$4,220
WORKERS COMPENSATION	\$1,517	\$2,196	\$2,646
RETIREMENT PROGRAM	\$0	\$2,660	\$2,760
SOCIAL SECURITY	\$3,460	\$4,409	\$4,867
MEDICAL INSURANCE	\$4,624	\$5,980	\$12,240
TOTAL PERSONNEL	\$55,514	\$75,082	\$86,861
TRANSFER SERV CNTR LEASE	\$32,206	\$32,497	\$32,721
TRANSFER TO SERV CNTR FND	\$12,906	\$12,908	\$13,795
OFFICE SUPPLIES	\$107	\$0	\$250
TELEPHONE	\$9	\$55	\$55
PRINTING	\$1,466	\$2,182	\$1,900
POSTAGE	\$7,615	\$7,886	\$7,580
INSURANCE	\$17,483	\$19,941	\$20,881
CERTIFICATIONS	\$0	\$60	\$240
CONFERENCES & TRAINING	\$640	\$1,000	\$1,000
TRAVEL, MEALS & LODGING	\$563	\$900	\$900
GASOLINE & OIL	\$4,680	\$8,694	\$9,000
EQUIPMENT REPAIRS & MAINT	\$8,076	\$6,500	\$6,500
LIFT STATION POWER	\$5,060	\$4,296	\$5,000
RADIO MAINTENANCE	\$101	\$150	\$150
MATERIALS & SUPPLIES	\$9,407	\$15,000	\$15,000
SMALL EQUIP/FURNITURE	\$1,213	\$5,000	\$0
TV SEWER LINES	\$1,837	\$12,000	\$12,000
CONTRACT SERVICES	\$0	\$500	\$500
CONTRACT LINE REPAIR	\$3,977	\$143,440	\$5,000
UNIFORMS	\$106	\$225	\$225
AUDIT	\$1,510	\$1,555	\$1,555
CAPITAL RECOVERY	\$0	\$170,000	\$170,000
LIFT STATION REPAIR	\$14,891	\$20,673	\$18,000
LIFT STATION ALARM	\$2,159	\$2,500	\$2,500
STORM SEWER	\$0	\$25,000	\$25,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$20,000	\$20,000
SEWER LINE REPLACEMENT	\$0	\$15,000	\$15,000
TOTAL MAINT & OPER	\$146,008	\$527,962	\$384,752

**ADOPTED
2014 BUDGET**

SEWER FUND EXPENDITURES-SEWER (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
IMPROVEMENTS	\$191,597	\$208,000	\$550,000
TOTAL CAPITAL OUTLAY	<u>\$191,597</u>	<u>\$208,000</u>	<u>\$550,000</u>
CWRPDA LOAN PRINCIPLE	\$149,864	\$155,217	\$160,569
CWRPDA LOAN INTEREST	\$27,050	\$23,934	\$18,401
TOTAL DEBT SERVICE	<u>\$176,914</u>	<u>\$179,151</u>	<u>\$178,970</u>
TRANSFER TO GEN FUND	\$64,072	\$71,051	\$70,401
TOTAL TRANSFERS	<u>\$64,072</u>	<u>\$71,051</u>	<u>\$70,401</u>
TOTAL SEWER LINES	<u><u>\$634,105</u></u>	<u><u>\$1,061,246</u></u>	<u><u>\$1,270,984</u></u>

Improvements:

Sewer Line Rehab	\$150,000
Manhole Rehab	\$250,000
SCADA System replace & upgrade (1/2 lines; 1/2 plant)	<u>\$150,000</u>
	<u>\$550,000</u>

**ADOPTED
2014 BUDGET**

SEWER FUND	ACTUAL	ESTIMATED	ADOPTED
EXPENDITURES-WASTEWATER	2012	2013	2014
SALARIES	\$155,592	\$146,452	\$175,292
Supt./Water & Wastewater			
Lab Technician			
(2) Wastewater Operators			
Maintenance Worker			
OVERTIME	\$10,193	\$11,870	\$5,000
DISABILITY INSURANCE	\$1,498	\$1,274	\$2,474
ON CALL	\$0	\$5,481	\$5,910
WORKERS COMPENSATION	\$5,940	\$6,520	\$9,024
RETIREMENT PROGRAM	\$7,548	\$7,864	\$9,413
SOCIAL SECURITY	\$11,506	\$12,112	\$14,244
MEDICAL INSURANCE	\$49,840	\$53,019	\$73,740
TOTAL PERSONNEL	\$242,117	\$244,592	\$295,097
TRANSFER SERV CNTR LEASE	\$7,315	\$7,381	\$7,432
TRANSFER TO SERV CNTR FND	\$14,117	\$14,097	\$15,069
OFFICE SUPPLIES	\$715	\$200	\$900
ADVERTISING	\$0	\$50	\$50
TELEPHONE	\$3,618	\$3,506	\$3,700
POSTAGE	\$3,540	\$2,622	\$3,500
INSURANCE	\$16,908	\$19,285	\$20,195
CERTIFICATIONS	\$90	\$410	\$0
CONFERENCES & TRAINING	\$1,941	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$1,663	\$2,500	\$2,500
MEMBERSHIP & DUES	\$0	\$400	\$400
GASOLINE & OIL	\$4,818	\$5,068	\$4,700
EQUIPMENT REPAIRS & MAINT	\$7,002	\$45,053	\$22,081
UTILITIES	\$176,723	\$150,000	\$150,000
CONSULTANT FEES	\$3,375	\$18,000	\$20,000
FEES, CHARGES, PERMITS	\$13,480	\$12,000	\$12,000
FACILITY REPAIRS	\$32,595	\$20,000	\$35,000
FORCE MAIN REPAIRS	\$0	\$2,000	\$100,000
MATERIALS & SUPPLIES	\$23,848	\$35,805	\$31,295
SMALL EQUIP/FURNITURE	\$0	\$4,048	\$600
LABORATORY SUPPLIES	\$13,592	\$20,000	\$20,000
TESTING SERVICES	\$39,894	\$50,000	\$60,000
OUTSIDE BILLING	\$0	\$2,400	\$2,400
UNIFORMS	\$287	\$142	\$540
AUDIT	\$1,520	\$1,565	\$1,565
LAGOON CLEANING RESERVE	\$0	\$28,875	\$30,000
CAPITAL RECOVERY	\$0	\$415,035	\$415,035

**ADOPTED
2014 BUDGET**

SEWER FUND EXPENDITURES-WASTEWATER (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
CHEMICALS	\$30,496	\$32,000	\$40,000
RECHARGE & FORCE MAIN	\$0	\$500	\$500
SCADA MAINTENANCE	\$651	\$1,635	\$1,635
TOTAL MAINT & OPER	<u>\$400,200</u>	<u>\$896,577</u>	<u>\$1,003,097</u>
EQUIPMENT	\$0	\$5,500	\$0
IMPROVEMENTS	\$0	\$16,540	\$150,000
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$22,040</u>	<u>\$150,000</u>
TRANSFER TO GENERAL FUND	\$162,955	\$166,749	\$192,411
TOTAL TRANSFERS	<u>\$162,955</u>	<u>\$166,749</u>	<u>\$192,411</u>
TOTAL WASTEWATER	<u><u>\$805,272</u></u>	<u><u>\$1,329,958</u></u>	<u><u>\$1,640,605</u></u>
Small Equipment/Furniture:			
Office furniture			\$600
Improvements:			
SCADA System replace & upgrade (1/2 lines; 1/2 plant)			\$150,000

**ADOPTED
2014 BUDGET**

SERVICE CENTER FUND REVENUE SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$859	\$493	\$500
MISCELLANEOUS	\$1,540	\$2,340	\$0
TRANSFER OF RESERVES	\$426,881	\$421,178	\$451,561
TRANSFER (LEASE)	\$230,041	\$232,120	\$233,720
TOTAL REVENUE	\$659,321	\$656,131	\$685,781
EXPENDITURE SUMMARY			
SALARIES	\$204,804	\$209,996	\$217,516
Division Operation Coordinator			
(1) Building Maintenance			
(1) Maintenance Worker			
(2) Mechanics			
Secretary			
OVERTIME	\$2,118	\$1,199	\$1,000
DISABILITY INSURANCE	\$2,131	\$2,094	\$3,070
WORKERS COMPENSATION	\$7,515	\$2,973	\$7,732
RETIREMENT PROGRAM	\$10,478	\$11,277	\$11,681
SOCIAL SECURITY	\$14,642	\$16,156	\$16,716
MEDICAL INSURANCE	\$53,064	\$61,121	\$71,232
TOTAL PERSONNEL	\$294,752	\$304,816	\$328,947
LEASE PURCHASE	\$229,380	\$232,120	\$233,720
LEASE FEES	\$950	\$1,500	\$1,500
OFFICE SUPPLIES	\$1,028	\$1,623	\$1,100
TELEPHONE	\$2,263	\$4,000	\$2,500
POSTAGE	\$0	\$4	\$0
INSURANCE	\$17,365	\$19,807	\$20,741
CONFERENCES	\$946	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$697	\$1,000	\$1,000
MEMBERSHIPS	\$769	\$450	\$450
SUBSCRIPTIONS	\$1,500	\$1,500	\$1,500
GASOLINE & OIL	\$3,023	\$3,400	\$2,500
BLDG CREW GAS & OIL	\$1,484	\$1,400	\$1,500
EQUIPMENT REPAIRS & MAINT	\$2,590	\$5,000	\$5,000
VEHICLE ALLOWANCE	\$266	\$0	\$300
UTILITIES	\$36,528	\$45,000	\$52,000
FACILITY REPAIRS	\$25,814	\$20,394	\$10,000
RADIO MAINTENANCE	\$735	\$500	\$500
MATERIALS & SUPPLIES	\$9,876	\$7,857	\$7,500
BLDG CREW MATERIAL & SUPPLIES	\$126	\$76	\$2,100
SMALL EQUIPMENT/FURNITURE	\$3,598	\$2,760	\$0

**ADOPTED
2014 BUDGET**

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
BLDG CREW TOOLS	\$550	\$500	\$500
JANITORIAL SERVICE	\$10,584	\$11,022	\$11,000
UNIFORMS	\$272	\$600	\$600
AUDIT	\$535	\$550	\$550
GROUNDS MAINTENANCE	\$1,350	\$5,000	\$5,000
TOTAL MAINT & OPER	<u>\$352,229</u>	<u>\$367,563</u>	<u>\$363,061</u>
EQUIPMENT	\$16,321	\$6,000	\$0
IMPROVEMENTS	\$0	\$0	\$2,000
TOTAL CAPITAL OUTLAY	<u>\$16,321</u>	<u>\$6,000</u>	<u>\$2,000</u>
TRANSFER TO GENERAL FUND	\$858	\$0	\$0
TOTAL TRANSFERS	<u>\$858</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SERVICE CENTER	<u><u>\$664,160</u></u>	<u><u>\$678,379</u></u>	<u><u>\$694,008</u></u>
Improvements:			
Service Center Sign			\$2,000
BEGINNING BALANCE	<u><u>\$281,761</u></u>	<u><u>\$276,922</u></u>	<u><u>\$254,674</u></u>
TOTAL FUND EQUITY	\$276,922	\$254,674	\$246,447

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**ADOPTED
2014 BUDGET**

GENERAL FUND POLICE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$965,660	\$1,008,842	\$1,155,544
Police Chief			
(2) Police Commanders			
(5) Police Sergeants			
(14) Police Officers			
(1) Police Cadet			
Administrative Sec.			
Records Clerk - 40 hrs.			
Records Clerk - 32 hrs.			
OVERTIME	\$69,897	\$100,417	\$56,000
DISABILITY INSURANCE	\$9,142	\$9,186	\$16,311
ON CALL	\$0	\$6,262	\$7,800
WORKERS COMPENSATION	\$39,648	\$44,295	\$61,786
RETIREMENT PROGRAM	\$4,149	\$4,535	\$5,017
SOCIAL SECURITY	\$16,344	\$18,066	\$23,359
MEDICAL INSURANCE	\$202,222	\$235,974	\$305,796
PENSION	\$79,658	\$35,884	\$27,615
TOTAL PERSONNEL	\$1,386,720	\$1,463,461	\$1,659,228
OFFICE SUPPLIES	\$4,245	\$5,617	\$5,200
TELEPHONE	\$12,542	\$11,994	\$12,000
PRINTING	\$2,408	\$3,600	\$3,600
POSTAGE	\$1,232	\$1,079	\$1,300
CONFERENCES & TRAINING	\$6,118	\$5,000	\$11,800
TRAVEL, MEALS & LODGING	\$5,392	\$6,500	\$9,000
MEMBERSHIP & DUES	\$280	\$230	\$1,000
SUBSCRIPTION/PUBLICATION	\$3,844	\$3,000	\$7,200
ACADEMY EXPENSES	\$0	\$8,516	\$12,000
GASOLINE & OIL	\$34,005	\$31,292	\$35,000
EQUIPMENT REPAIRS & MAINT	\$19,917	\$20,500	\$20,500
RADIO MAINTENANCE	\$927	\$1,000	\$3,000
TASER SUPPLIES	\$4,092	\$11,785	\$6,450
MATERIALS & SUPPLIES	\$10,158	\$14,141	\$15,720
SMALL EQUIP/FURNITURE	\$6,304	\$18,262	\$10,000
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
GRANT EXPENSE	\$4,971	\$3,660	\$3,640
ASSAULT EXAMS	\$0	\$3,000	\$3,000
OVER/SHORT	\$0	\$5	\$5
PHYSICAL EXAMS	\$3,770	\$3,500	\$4,000
POLICE SEIZURES	\$0	\$1,000	\$1,000

**ADOPTED
2014 BUDGET**

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
CRIMINAL INVESTIGATION	\$3,513	\$7,000	\$8,000
UNIFORMS	\$6,192	\$9,000	\$9,000
COMMUNITY RELATIONS	\$1,613	\$1,700	\$2,700
AMMUNITION	\$7,088	\$8,982	\$7,500
TOTAL MAINT & OPER	<u>\$140,611</u>	<u>\$182,363</u>	<u>\$194,615</u>
 TRANSFER TO CAPITAL EQUIP	 \$113,100	 \$45,732	 \$0
TOTAL CAPITAL OUTLAY	<u>\$113,100</u>	<u>\$45,732</u>	<u>\$0</u>
 TOTAL POLICE	 <u><u>\$1,640,431</u></u>	 <u><u>\$1,691,556</u></u>	 <u><u>\$1,853,843</u></u>

Small Equipment/Furniture:

Interview room cameras	\$1,200
Furniture upgrade officers room	\$4,500
Duty weapon replacement	<u>\$4,300</u>
	\$10,000

**ADOPTED
2014 BUDGET**

GENERAL FUND DISPATCH	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$284,828	\$319,483	\$302,744
Dispatch Supervisor			
(8) Dispatchers - 40 hrs.			
(2) Dispatchers - 32 hrs.			
OVERTIME	\$52,217	\$14,217	\$20,000
DISABILITY INSURANCE	\$1,931	\$2,051	\$4,273
WORKERS COMPENSATION	\$1,027	\$817	\$787
RETIREMENT PROGRAM	\$8,757	\$17,156	\$16,257
SOCIAL SECURITY	\$24,630	\$25,528	\$24,690
MEDICAL INSURANCE	\$57,562	\$67,871	\$87,084
TOTAL PERSONNEL	\$430,952	\$447,123	\$455,835
OFFICE SUPPLIES	\$80	\$250	\$750
TELEPHONE	\$7,517	\$6,878	\$8,000
POSTAGE	\$14	\$50	\$50
CONFERENCES & TRAINING	\$10	\$2,500	\$2,500
TRAVEL, MEALS & LODGING	\$46	\$2,500	\$2,500
SUBSCRIPTIONS	\$247	\$1,000	\$1,450
EQUIPMENT REPAIRS & MAINT	\$2,237	\$2,500	\$3,000
UTILITIES	\$9,190	\$8,104	\$8,000
RENTS & CHARGES	\$1,018	\$0	\$0
MAINTENANCE CONTRACT	\$30,741	\$27,630	\$27,630
FACILITY REPAIRS	\$77	\$500	\$500
RADIO MAINTENANCE	\$105	\$400	\$400
MATERIALS & SUPPLIES	\$1,928	\$2,215	\$2,000
SMALL EQUIP/FURNITURE	\$0	\$0	\$5,500
JANITOR SERVICE	\$3,000	\$3,000	\$3,000
HARDWARE/SOFTWARE LEASE	\$16,530	\$17,354	\$18,570
UNIFORMS	\$0	\$800	\$800
TOTAL MAINT & OPER	\$72,740	\$75,681	\$84,650
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL DISPATCH	\$503,692	\$522,804	\$540,485

Small equipment/furniture:
Batteries for UPS

\$5,500

**ADOPTED
2014 BUDGET**

GENERAL FUND YOUTH SERVICES	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$67,908	\$68,205	\$68,744
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$712	\$724	\$970
WORKERS COMPENSATION	\$943	\$55	\$209
RETIREMENT PROGRAM	\$3,610	\$3,663	\$3,692
SOCIAL SECURITY	\$4,422	\$5,218	\$5,267
MEDICAL INSURANCE	\$25,459	\$27,662	\$29,496
TOTAL PERSONNEL	\$103,054	\$105,527	\$108,478
OFFICE SUPPLIES	\$139	\$228	\$600
TELEPHONE	\$1,602	\$1,496	\$1,700
POSTAGE	\$138	\$105	\$200
CONFERENCES & TRAINING	\$0	\$200	\$200
TRAVEL, MEALS & LODGING	\$315	\$600	\$700
MEMBERSHIP & DUES	\$81	\$108	\$108
EQUIPMENT REPAIRS & MAINT	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$0	\$150	\$150
TOTAL MAINT & OPER	\$2,275	\$2,987	\$3,758
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL YOUTH SERVICES	\$105,329	\$108,514	\$112,236

**ADOPTED
2014 BUDGET**

GENERAL FUND FIRE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$681,302	\$649,344	\$681,017
Fire Chief			
(3) Fire Captains			
(12) Fire Engineers			
Secretary - 20 hrs			
OVERTIME	\$77,682	\$64,908	\$70,875
DISABILITY INSURANCE	\$5,391	\$6,302	\$9,613
SEASONAL EMPLOYEES	\$6,426	\$5,000	\$5,000
WORKERS COMPENSATION	\$36,194	\$47,645	\$55,944
RETIREMENT	\$595	\$628	\$947
SOCIAL SECURITY	\$11,607	\$10,649	\$12,378
MEDICAL INSURANCE	\$145,980	\$150,778	\$192,828
PENSION	\$62,365	\$64,859	\$69,047
VOL FIRE PENSION	\$12,501	\$12,501	\$12,501
OLD HIRE FIRE PENSION	\$37,237	\$47,868	\$47,868
TOTAL PERSONNEL	\$1,077,280	\$1,060,482	\$1,158,018
OFFICE SUPPLIES	\$1,835	\$1,979	\$2,000
TELEPHONE	\$8,337	\$7,253	\$8,500
PRINTING	\$447	\$1,000	\$1,000
POSTAGE	\$476	\$427	\$400
CONFERENCES & TRAINING	\$11,179	\$10,000	\$14,000
TRAVEL, MEALS & LODGING	\$7,971	\$6,000	\$6,000
MEMBERSHIP & DUES	\$1,625	\$1,600	\$1,600
SUBSCRIPTION/PUBLICATION	\$2,532	\$2,500	\$3,000
GASOLINE & OIL	\$26,744	\$19,273	\$21,000
EQUIPMENT REPAIRS & MAINT	\$100,502	\$90,000	\$70,000
UTILITIES	\$16,343	\$16,000	\$16,000
FACILITY REPAIRS	\$13,000	\$3,500	\$15,000
RADIO MAINTENANCE	\$2,982	\$3,000	\$4,500
MATERIALS & SUPPLIES	\$34,017	\$27,400	\$30,000
SMALL EQUIP/FURNITURE	\$17,181	\$19,852	\$20,575
PHYSICAL EXAMS	\$3,725	\$4,500	\$4,500
CONTRACT SERVICES	\$13,807	\$0	\$0
UNIFORMS	\$13,248	\$8,500	\$12,500
TURN OUT GEAR	\$24,162	\$17,500	\$22,474
COMMUNITY RELATIONS	\$4,973	\$3,500	\$3,500
TOTAL MAINT & OPER	\$305,086	\$243,784	\$256,549

**ADOPTED
2014 BUDGET**

GENERAL FUND FIRE (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
IMPROVEMENTS	\$0	\$16,300	\$0
TRANSFER TO CAPITAL EQUIP	\$118,360	\$122,223	\$76,632
TOTAL CAPITAL OUTLAY	<u>\$118,360</u>	<u>\$138,523</u>	<u>\$76,632</u>
 TOTAL FIRE	 <u>\$1,500,726</u>	 <u>\$1,442,789</u>	 <u>\$1,491,199</u>

Small equipment/furniture:

Hand held radios (2)	\$8,300
Pagers (5)	\$1,875
Light bar replacement	\$4,900
Hazmat Replacement Equipment	\$3,000
TEMS Team	\$1,000
Dive Team	<u>\$1,500</u>
	\$20,575

Equipment:

Replacement costs (exercise equip)	\$3,000
Lease Payment	\$35,137
SCBA Replacement	\$13,000
Intercom system	\$6,000
Smoke House	\$10,995
Pole Barn	<u>\$8,500</u>
	\$76,632

**ADOPTED
2014 BUDGET**

GENERAL FUND AMBULANCE SERVICE	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$228,495	\$211,151	\$219,570
(6) Fire Engineers			
OVERTIME	\$88,726	\$79,628	\$85,215
DISABILITY INSURANCE	\$1,610	\$2,439	\$3,099
ON CALL	\$39,500	\$35,968	\$52,560
TRANSPORT	\$14,212	\$39,281	\$24,000
WORKERS COMPENSATION	\$16,308	\$24,205	\$20,388
SOCIAL SECURITY	\$6,533	\$8,484	\$10,276
MEDICAL INSURANCE	\$35,829	\$41,684	\$71,232
PENSION	\$25,176	\$22,390	\$23,274
TOTAL PERSONNEL	\$456,389	\$465,230	\$509,614
INSURANCE	\$6,629	\$6,782	\$7,000
CONFERENCES & TRAINING	\$15,651	\$11,900	\$16,000
TRAVEL, MEALS & LODGING	\$2,836	\$4,000	\$2,000
MEMBERSHIP & DUES	\$0	\$1,000	\$1,000
GASOLINE & OIL	\$17,581	\$21,561	\$22,000
EQUIPMENT REPAIRS & MAINT	\$7,132	\$26,203	\$17,000
FACILITY REPAIRS	\$0	\$0	\$1,000
MATERIALS & SUPPLIES	\$8,717	\$19,609	\$18,000
MEDICAL SUPPLIES	\$14,996	\$12,382	\$30,000
PHYSICAL EXAMS	\$0	\$1,100	\$1,000
UNIFORMS	\$3,385	\$12,000	\$7,000
UNIFORMS - EMS	\$444	\$5,000	\$5,000
TURN OUT GEAR	\$11,202	\$11,140	\$2,000
TOTAL MAINT & OPER	\$88,573	\$132,677	\$129,000
TOTAL AMBULANCE SERVICE	\$544,962	\$597,907	\$638,614

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**ADOPTED
2014 BUDGET**

GENERAL FUND PLR ADMINISTRATION	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$291,146	\$285,210	\$314,808
Director of Parks, Library, Recreation Administrative Sec. Supt./Recreation Recreation Supervisor Museum Curator Supt./Library Supt./Park, Cemetery, Forestry			
OVERTIME	\$385	\$401	\$200
DISABILITY INSURANCE	\$2,996	\$2,565	\$4,444
WORKERS COMPENSATION	\$954	\$864	\$958
RETIREMENT PROGRAM	\$12,257	\$15,316	\$16,905
SOCIAL SECURITY	\$20,961	\$21,849	\$24,098
MEDICAL INSURANCE	\$56,221	\$58,702	\$68,724
TOTAL PERSONNEL	\$384,920	\$384,907	\$430,137
OFFICE SUPPLIES	\$390	\$242	\$800
TELEPHONE	\$1,045	\$999	\$1,200
PRINTING	\$241	\$1,200	\$1,200
POSTAGE	\$1,506	\$1,525	\$1,900
CONFERENCES & TRAINING	\$423	\$500	\$1,000
TRAVEL, MEALS & LODGING	\$1,113	\$500	\$1,000
MEMBERSHIP & DUES	\$536	\$500	\$750
SUBSCRIPTION/PUBLICATION	\$98	\$98	\$100
GASOLINE & OIL	-\$12	\$0	\$900
EQUIPMENT REPAIRS & MAINT	\$0	\$300	\$300
VEHICLE ALLOWANCE	\$3,300	\$2,200	\$2,100
MATERIALS & SUPPLIES	\$425	\$350	\$350
SMALL EQUIP/FURNITURE	\$0	\$4,672	\$1,800
GRANT EXPENSE	\$0	\$100,000	\$0
TOTAL MAINT & OPER	\$9,065	\$113,086	\$13,400
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
 TOTAL PLR ADMINISTRATION	 \$393,985	 \$497,993	 \$443,537
 Small Equipment/Furniture: Office furniture for Secretary			 \$1,800

**ADOPTED
2014 BUDGET**

GENERAL FUND CEMETERY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$61,650	\$53,237	\$75,998
(3) Maintenance Workers			
OVERTIME	\$6,124	\$6,702	\$8,000
DISABILITY INSURANCE	\$514	\$415	\$1,073
WORKERS COMPENSATION	\$4,194	\$5,139	\$6,215
RETIREMENT PROGRAM	\$2,233	\$2,859	\$4,081
SOCIAL SECURITY	\$4,859	\$4,585	\$6,426
MEDICAL INSURANCE	\$24,624	\$27,662	\$44,244
TOTAL PERSONNEL	\$104,198	\$100,599	\$146,037
OFFICE SUPPLIES	\$137	\$144	\$575
TELEPHONE	\$1,372	\$1,375	\$1,500
POSTAGE	\$43	\$75	\$75
CONFERENCES & TRAINING	\$42	\$800	\$800
TRAVEL, MEALS & LODGING	\$250	\$500	\$500
GASOLINE & OIL	\$4,871	\$5,896	\$7,000
EQUIPMENT REPAIRS & MAINT	\$7,415	\$7,000	\$7,000
UTILITIES	\$13,500	\$12,000	\$15,000
FACILITY REPAIRS	\$3,927	\$800	\$4,100
RADIO MAINTENANCE	\$35	\$50	\$50
MATERIALS & SUPPLIES	\$5,736	\$11,433	\$10,000
SMALL EQUIP/FURNITURE	\$7,424	\$0	\$3,300
CONTRACT SERVICES	\$2,878	\$3,500	\$3,500
UNIFORMS	\$77	\$500	\$500
REPURCHASE CEMETERY LOTS	\$788	\$1,000	\$1,000
FERTILIZER	\$9,417	\$10,000	\$10,000
CHEMICALS	\$5,226	\$5,500	\$5,500
TOTAL MAINT & OPER	\$63,138	\$60,573	\$70,400
IMPROVEMENTS	\$2,643	\$9,223	\$3,000
TRANSFER TO CAPITAL EQUIP	\$18,531	\$13,888	\$32,000
TOTAL CAPITAL OUTLAY	\$21,174	\$23,111	\$35,000
TOTAL CEMETERY	\$188,510	\$184,283	\$251,437

Small Equipment/Furniture:

Lowering device \$3,300

**ADOPTED
2014 BUDGET**

GENERAL FUND CEMETERY (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Equipment:			
3/4 ton utility truck			\$32,000
Improvements:			
Survey/lot development			\$3,000

**ADOPTED
2014 BUDGET**

GENERAL FUND MUSEUM	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$50,387	\$49,395	\$62,478
Museum Associate			
(3) Museum Assistants - 24 hrs			
Maintenance Worker - 20 hrs			
OVERTIME	\$136	\$490	\$200
DISABILITY INSURANCE	\$251	\$263	\$882
SEASONAL	\$425	\$0	\$0
WORKERS COMPENSATION	\$182	\$178	\$190
RETIREMENT PROGRAM	\$2,243	\$1,496	\$3,355
SOCIAL SECURITY	\$3,911	\$3,816	\$4,795
MEDICAL INSURANCE	\$222	\$222	\$6,120
TOTAL PERSONNEL	\$57,757	\$55,860	\$78,020
OFFICE SUPPLIES	\$1,348	\$691	\$1,420
ADVERTISING	\$601	\$500	\$500
TELEPHONE	\$2,448	\$2,341	\$2,700
POSTAGE	\$270	\$203	\$450
CONFERENCES & TRAINING	\$50	\$600	\$700
TRAVEL, MEALS & LODGING	\$94	\$750	\$850
MEMBERSHIP & DUES	\$518	\$610	\$610
SUBSCRIPTIONS	\$0	\$98	\$0
EQUIPMENT REPAIRS & MAINT	\$462	\$500	\$500
UTILITIES	\$18,363	\$15,809	\$18,000
FACILITY REPAIRS	\$8,020	\$7,500	\$13,000
MATERIALS & SUPPLIES	\$7,802	\$9,626	\$6,000
SMALL EQUIP/FURNITURE	\$0	\$0	\$4,220
GRANT EXPENSE	\$0	\$2,000	\$0
HERITAGE FESTIVAL	\$3,099	\$5,200	\$5,200
PROGRAMS & EXHIBITS	\$3,878	\$6,000	\$6,000
TOTAL MAINT & OPER	\$46,953	\$52,428	\$60,150
IMPROVEMENTS	\$905	\$22,000	\$30,500
TOTAL CAPITAL OUTLAY	\$905	\$22,000	\$30,500
TOTAL MUSEUM	\$105,615	\$130,288	\$168,670

Small Equipment/Furniture:

Copier	\$3,520
Cash register	\$300
Software upgrade	\$400
	<u>\$4,220</u>

**ADOPTED
2014 BUDGET**

GENERAL FUND MUSEUM (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Improvements:			
Paint Karg Barn			\$5,000
ADA Door			\$6,500
Sidewalk (Designation Funds)			<u>\$19,000</u>
			\$30,500

**ADOPTED
2014 BUDGET**

GENERAL FUND PARKS	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$144,532	\$146,429	\$155,376
(6) Maintenance Workers			
OVERTIME	\$4,814	\$5,066	\$9,000
DISABILITY INSURANCE	\$1,382	\$1,415	\$2,193
SEASONAL EMPLOYEES	\$27,408	\$39,900	\$39,900
WORKERS COMPENSATION	\$6,523	\$7,846	\$9,322
RETIREMENT PROGRAM	\$5,778	\$5,379	\$8,344
SOCIAL SECURITY	\$12,681	\$14,642	\$15,627
MEDICAL INSURANCE	\$50,733	\$58,684	\$71,232
TOTAL PERSONNEL	<u>\$253,851</u>	<u>\$279,361</u>	<u>\$310,994</u>
OFFICE SUPPLIES	\$174	\$208	\$300
TELEPHONE	\$54	\$324	\$350
POSTAGE	\$1	\$10	\$10
CONFERENCES & TRAINING	\$322	\$500	\$1,650
TRAVEL, MEALS & LODGING	\$363	\$500	\$1,200
MEMBERSHIP & DUES	\$227	\$300	\$300
GASOLINE & OIL	\$18,562	\$17,442	\$16,000
EQUIPMENT REPAIRS & MAINT	\$9,363	\$13,000	\$13,000
PLAYGROUND REPAIR	\$4,232	\$5,500	\$5,500
UTILITIES	\$20,780	\$17,043	\$20,500
FACILITY REPAIRS	\$5,052	\$7,200	\$7,200
RADIO MAINTENANCE	\$157	\$100	\$100
MATERIALS & SUPPLIES	\$27,051	\$20,011	\$25,500
SMALL EQUIP/FURNITURE	\$18,818	\$1,234	\$0
CONTRACT SERVICES	\$3,275	\$3,300	\$3,300
UNIFORMS	\$387	\$1,004	\$1,200
FERTILIZER	\$14,000	\$14,000	\$16,000
CHEMICALS	\$8,372	\$10,000	\$10,000
TOTAL MAINT & OPER	<u>\$131,190</u>	<u>\$111,676</u>	<u>\$122,110</u>
TRANSFER TO CAPITAL EQUIP	<u>\$87,635</u>	<u>\$14,347</u>	<u>\$20,000</u>
TOTAL CAPITAL OUTLAY	<u>\$87,635</u>	<u>\$14,347</u>	<u>\$20,000</u>
TOTAL PARKS	<u><u>\$472,676</u></u>	<u><u>\$405,384</u></u>	<u><u>\$453,104</u></u>
Equipment:			
1/2 ton pickup			\$20,000

**ADOPTED
2014 BUDGET**

GENERAL FUND FORESTRY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$53,202	\$54,706	\$57,304
(1) Tree Trimmer			
(1) Maintenance I			
OVERTIME	\$877	\$461	\$1,000
DISABILITY INSURANCE	\$596	\$596	\$809
SEASONAL EMPLOYEES	\$3,159	\$0	\$0
WORKERS COMPENSATION	\$1,908	\$3,417	\$2,735
RETIREMENT PROGRAM	\$1,801	\$2,938	\$3,077
SOCIAL SECURITY	\$3,941	\$4,220	\$4,460
MEDICAL INSURANCE	\$25,459	\$27,662	\$29,496
TOTAL PERSONNEL	<u>\$90,943</u>	<u>\$94,000</u>	<u>\$98,881</u>
OFFICE SUPPLIES	\$31	\$0	\$75
TELEPHONE	\$18	\$108	\$115
POSTAGE	\$44	\$25	\$25
CONFERENCES & TRAINING	\$217	\$250	\$500
TRAVEL, MEALS & LODGING	\$143	\$250	\$300
MEMBERSHIP & DUES	\$187	\$250	\$250
GASOLINE & OIL	\$6,391	\$6,371	\$6,500
EQUIPMENT REPAIRS & MAINT	\$28,114	\$14,350	\$8,500
RADIO MAINTENANCE	\$48	\$50	\$50
MATERIALS & SUPPLIES	\$1,667	\$757	\$2,000
SMALL EQUIP/FURNITURE	\$2,395	\$1,386	\$0
CONTRACT SERVICES	\$6,688	\$2,000	\$2,000
UNIFORMS	\$71	\$72	\$350
NEW TREES	\$4,720	\$5,228	\$10,000
PLANTING PROJECT	\$1,164	\$1,000	\$1,000
DUMP FEES	\$2,777	\$3,500	\$3,500
TOTAL MAINT & OPER	<u>\$54,675</u>	<u>\$35,597</u>	<u>\$35,165</u>
TRANSFER TO CAPITAL EQUIP	\$6,449	\$37,105	\$0
TOTAL CAPITAL OUTLAY	<u>\$6,449</u>	<u>\$37,105</u>	<u>\$0</u>
TOTAL FORESTRY	<u><u>\$152,067</u></u>	<u><u>\$166,702</u></u>	<u><u>\$134,046</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND RECREATION CENTER	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$70,712	\$58,462	\$96,954
Recreation Coordinator			
Cashier/Receptionist			
Rec Center Custodian			
Rec Center Custodian - 20 hrs.			
OVERTIME	\$422	\$416	\$1,800
DISABILITY INSURANCE	\$614	\$542	\$1,369
SEASONAL EMPLOYEES	\$156,844	\$150,000	\$150,000
WORKERS COMPENSATION	\$10,079	\$7,986	\$11,789
RETIREMENT PROGRAM	\$3,657	\$2,692	\$5,206
SOCIAL SECURITY	\$16,576	\$15,979	\$19,030
MEDICAL INSURANCE	\$25,488	\$27,662	\$35,616
TOTAL PERSONNEL	\$284,392	\$263,739	\$321,764
OFFICE SUPPLIES	\$868	\$1,296	\$1,200
ADVERTISING	\$55	\$500	\$500
TELEPHONE	\$3,458	\$3,740	\$3,800
PRINTING	\$1,144	\$1,000	\$1,800
POSTAGE	\$547	\$750	\$750
CONFERENCES & TRAINING	\$98	\$500	\$1,250
TRAVEL, MEALS & LODGING	\$146	\$500	\$1,250
MEMBERSHIP & DUES	\$75	\$150	\$150
SUBSCRIPTION/PUBLICATION	\$409	\$425	\$410
AWARDS	\$0	\$225	\$225
RED CROSS LESSONS/TRAINING	\$6,475	\$8,383	\$8,000
GASOLINE & OIL	\$20	\$279	\$500
EQUIPMENT REPAIRS & MAINT	\$22,152	\$31,040	\$25,000
UTILITIES	\$74,126	\$65,000	\$65,000
MAINTENANCE CONTRACT	\$7,296	\$7,500	\$7,500
FACILITY REPAIRS	\$23,145	\$25,000	\$30,000
MATERIALS & SUPPLIES	\$20,884	\$20,000	\$20,000
SMALL EQUIP/FURNITURE	\$0	\$0	\$200
OVER & SHORT ACCOUNT	-\$21	\$50	\$50
UNIFORMS	\$885	\$1,225	\$1,100
CHEMICALS	\$17,599	\$20,000	\$20,000
TOTAL MAINT & OPER	\$179,361	\$187,563	\$188,685
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$21,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$21,000
TOTAL RECREATION CENTER	\$463,753	\$451,302	\$531,449

**ADOPTED
2014 BUDGET**

GENERAL FUND RECREATION CENTER (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Small Equipment/Furniture:			
Copier/fax/scanner			\$200
Equipment:			
Pool van			\$21,000

**ADOPTED
2014 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
SOFTBALL	2012	2013	2014
SEASONAL EMPLOYEES	\$7,700	\$8,000	\$8,000
WORKERS COMPENSATION	\$200	\$295	\$382
SOCIAL SECURITY	\$589	\$612	\$612
TOTAL PERSONNEL	<u>\$8,489</u>	<u>\$8,907</u>	<u>\$8,994</u>
TELEPHONE	\$583	\$537	\$676
FOUL BALLS	\$200	\$300	\$300
EQUIPMENT REPAIRS & MAINT	\$1,139	\$5,000	\$5,000
UTILITIES	\$13,950	\$4,218	\$15,000
FACILITY REPAIRS	\$2,489	\$5,550	\$5,550
MATERIALS & SUPPLIES	\$7,283	\$7,500	\$8,000
TOTAL MAINT & OPER	<u>\$25,644</u>	<u>\$23,105</u>	<u>\$34,526</u>
TOTAL SOFTBALL	<u>\$34,133</u>	<u>\$32,012</u>	<u>\$43,520</u>
YOUTH SOFTBALL			
SEASONAL EMPLOYEES	\$5,881	\$7,500	\$7,500
WORKERS COMPENSATION	\$234	\$277	\$358
SOCIAL SECURITY	\$450	\$574	\$574
TOTAL PERSONNEL	<u>\$6,565</u>	<u>\$8,351</u>	<u>\$8,432</u>
EQUIPMENT REPAIRS	\$0	\$300	\$300
MATERIALS & SUPPLIES	\$4,532	\$4,575	\$5,000
TOTAL MAINT & OPER	<u>\$4,532</u>	<u>\$4,875</u>	<u>\$5,300</u>
TOTAL YOUTH SOFTBALL	<u>\$11,097</u>	<u>\$13,226</u>	<u>\$13,732</u>
BASKETBALL			
SEASONAL EMPLOYEES	\$6,192	\$5,389	\$7,500
WORKERS COMPENSATION	\$240	\$277	\$358
SOCIAL SECURITY	\$474	\$412	\$574
TOTAL PERSONNEL	<u>\$6,906</u>	<u>\$6,078</u>	<u>\$8,432</u>
MATERIALS & SUPPLIES	\$442	\$300	\$500
TOTAL MAINT & OPER	<u>\$442</u>	<u>\$300</u>	<u>\$500</u>
TOTAL BASKETBALL	<u>\$7,348</u>	<u>\$6,378</u>	<u>\$8,932</u>

**ADOPTED
2014 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
VOLLEYBALL	2012	2013	2014
SEASONAL EMPLOYEES	\$3,555	\$6,000	\$6,000
WORKERS COMPENSATION	\$200	\$221	\$286
SOCIAL SECURITY	\$272	\$459	\$459
TOTAL PERSONNEL	<u>\$4,027</u>	<u>\$6,680</u>	<u>\$6,745</u>
MATERIALS & SUPPLIES	\$277	\$300	\$300
TOTAL MAINT & OPER	<u>\$277</u>	<u>\$300</u>	<u>\$300</u>
TOTAL VOLLEYBALL	<u><u>\$4,304</u></u>	<u><u>\$6,980</u></u>	<u><u>\$7,045</u></u>
TOLLA BROWN PARK			
UTILITIES	\$7,907	\$7,165	\$9,000
MATERIALS & SUPPLIES	\$157	\$2,660	\$2,660
TOTAL MAINT & OPER	<u>\$8,064</u>	<u>\$9,825</u>	<u>\$11,660</u>
TOTAL TOLLA BROWN PARK	<u><u>\$8,064</u></u>	<u><u>\$9,825</u></u>	<u><u>\$11,660</u></u>
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$497	\$525	\$500
EMPLOYEE SWELLNESS	\$2,662	\$3,000	\$6,000
JULY 4TH CELEBRATION	\$11,190	\$9,500	\$12,000
EMPLOYEE APPRECIATION	\$2,203	\$3,500	\$3,500
EMPLOYEE XMAS GIFT	\$7,196	\$4,000	\$4,000
TOTAL MAINT & OPER	<u>\$23,748</u>	<u>\$20,525</u>	<u>\$26,000</u>
TOTAL SPECIAL EVENTS	<u><u>\$23,748</u></u>	<u><u>\$20,525</u></u>	<u><u>\$26,000</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND	ACTUAL	ESTIMATED	ADOPTED
TENNIS	2012	2013	2014
SEASONAL EMPLOYEES	\$1,698	\$0	\$0
WORKERS COMPENSATION	\$167	\$0	\$0
SOCIAL SECURITY	\$130	\$0	\$0
TOTAL PERSONNEL	<u>\$1,995</u>	<u>\$0</u>	<u>\$0</u>
UTILITIES	\$13,596	\$10,263	\$14,000
FACILITY REPAIRS	\$0	\$700	\$700
COURT & LIGHT REPAIRS	\$343	\$2,250	\$2,250
MATERIALS & SUPPLIES	\$393	\$1,500	\$1,500
TOTAL MAINT & OPER	<u>\$14,332</u>	<u>\$14,713</u>	<u>\$18,450</u>
TOTAL TENNIS	<u>\$16,327</u>	<u>\$14,713</u>	<u>\$18,450</u>
YOUTH BASKETBALL			
SEASONAL EMPLOYEES	\$12,324	\$13,514	\$15,000
WORKERS COMPENSATION	\$534	\$553	\$716
SOCIAL SECURITY	\$943	\$1,034	\$1,148
TOTAL PERSONNEL	<u>\$13,801</u>	<u>\$15,101</u>	<u>\$16,864</u>
MATERIALS & SUPPLIES	\$2,041	\$8,300	\$8,300
TOTAL MAINT & OPER	<u>\$2,041</u>	<u>\$8,300</u>	<u>\$8,300</u>
TOTAL YOUTH BASKETBALL	<u>\$15,842</u>	<u>\$23,401</u>	<u>\$25,164</u>
YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$4,473	\$5,000	\$5,000
WORKERS COMPENSATION	\$217	\$184	\$239
SOCIAL SECURITY	\$342	\$383	\$383
TOTAL PERSONNEL	<u>\$5,032</u>	<u>\$5,567</u>	<u>\$5,622</u>
MATERIALS & SUPPLIES	\$3,718	\$4,400	\$4,400
TOTAL MAINT & OPER	<u>\$3,718</u>	<u>\$4,400</u>	<u>\$4,400</u>
TOTAL YOUTH VOLLEYBALL	<u>\$8,750</u>	<u>\$9,967</u>	<u>\$10,022</u>

**ADOPTED
2014 BUDGET**

GENERAL FUND BASEBALL	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SEASONAL EMPLOYEES	\$0	\$0	\$3,100
WORKERS COMPENSATION	\$103	\$114	\$148
SOCIAL SECURITY	\$0	\$0	\$237
TOTAL PERSONNEL	<u>\$103</u>	<u>\$114</u>	<u>\$3,485</u>
UTILITIES	\$9,900	\$4,388	\$12,000
FACILITY REPAIRS	\$0	\$4,000	\$4,000
MATERIALS & SUPPLIES	\$1,032	\$3,000	\$3,000
STERLING BASEBALL ORGAN	\$3,000	\$3,000	\$3,000
TOTAL MAINT & OPER	<u>\$13,932</u>	<u>\$14,388</u>	<u>\$22,000</u>
TOTAL BASEBALL	<u><u>\$14,035</u></u>	<u><u>\$14,502</u></u>	<u><u>\$25,485</u></u>

**ADOPTED
2014 BUDGET**

GENERAL FUND LIBRARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
SALARIES	\$180,778	\$192,694	\$201,344
(3) Library Associates			
(6) Library Assistants - 20 hrs			
(1) Library Assistant - 29 hrs			
Literacy Coordinator - 20 hrs			
OVERTIME	\$0	\$0	\$300
DISABILITY INSURANCE	\$985	\$969	\$2,842
WORKERS COMPENSATION	\$590	\$510	\$612
RETIREMENT PROGRAM	\$9,175	\$10,348	\$10,812
SOCIAL SECURITY	\$13,051	\$14,741	\$15,426
MEDICAL INSURANCE	\$30,735	\$33,392	\$35,616
TOTAL PERSONNEL	\$235,314	\$252,654	\$266,952
OFFICE SUPPLIES	\$2,599	\$3,019	\$2,700
ADVERTISING	\$149	\$300	\$300
TELEPHONE	\$2,154	\$2,163	\$1,700
PRINTING	\$310	\$500	\$500
POSTAGE	\$6,559	\$1,198	\$4,735
CONFERENCES & TRAINING	\$530	\$900	\$1,200
TRAVEL, MEALS & LODGING	\$575	\$750	\$1,500
MEMBERSHIP & DUES	\$95	\$265	\$265
SUBSCRIPTION/PUBLICATION	\$15,418	\$26,000	\$26,000
EQUIPMENT REPAIRS & MAINT	\$30	\$800	\$800
COMPUTER UPGRADE & MAINT	\$25,093	\$28,855	\$30,830
UTILITIES	\$20,742	\$17,573	\$21,087
FACILITY REPAIRS	\$8,148	\$15,100	\$8,500
MATERIALS & SUPPLIES	\$13,100	\$14,000	\$14,134
SMALL EQUIP/FURNITURE	\$7,256	\$15,674	\$14,625
GRANT EXPENSE	\$2,495	\$8,585	\$0
JANITOR SERVICE	\$33,060	\$33,060	\$33,060
BOOK REPAIRS	\$0	\$250	\$250
BOOKS	\$51,921	\$60,000	\$62,000
LITERACY PROGRAM	\$201	\$1,000	\$1,000
SPECIAL PROGRAMS	\$1,397	\$2,300	\$2,300
TOTAL MAINT & OPER	\$191,832	\$232,292	\$227,486
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL LIBRARY	\$427,146	\$484,946	\$494,438

**ADOPTED
2014 BUDGET**

GENERAL FUND LIBRARY (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
Small Equipment/Furniture:			
Computers (9)			\$9,500
eBook readers (6)			\$1,800
Deep freeze software			\$1,650
Polycom			\$675
Alphabet rug			\$1,000
			<hr style="width: 100%; border: 0.5px solid black;"/> \$14,625

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**ADOPTED
2014 BUDGET**

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$1,743	\$1,006	\$1,000
MISCELLANEOUS	\$1,122	\$50	\$50
LEASE - TCI	\$6,282	\$6,982	\$7,100
LEASE - KENTEC	\$0	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$3,500	\$19,250	\$0
RENT - KSTC	\$2,302	\$2,350	\$2,400
RENT - CELLULAR ONE	\$3,939	\$4,025	\$4,100
SALE OF ASSET	\$0	\$100	\$0
GRANTS	\$80,726	\$0	\$0
TOTAL REVENUE	\$99,941	\$34,180	\$15,067
CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND (CONTINUED)	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
MUSEUM - EXHIBITS	\$7,423	\$0	\$0
BUILDING IMPR	\$84,975	\$0	\$0
AUDIT	\$535	\$300	\$300
TRANSFER TO LIBRARY IMPROV	\$42,505	\$0	\$0
TOTAL EXPENDITURES	\$135,438	\$300	\$300
BEGINNING BALANCE	\$826,654	\$791,157	\$825,037
TOTAL FUND EQUITY	\$791,157	\$825,037	\$839,804

**ADOPTED
2014 BUDGET**

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$1,826	\$1,544	\$1,500
COMPENSATION FOR LOSS	\$0	\$15,375	\$0
OTHER CONTRIBUTIONS	\$29,148	\$0	\$0
TRANSFER OF RESERVES	\$512,271	\$611,300	\$307,920
TOTAL REVENUES	<u>\$543,245</u>	<u>\$628,219</u>	<u>\$309,420</u>
AUDIT	\$905	\$905	\$905
POLICE EQUIPMENT	\$91,993	\$0	\$0
FIRE EQUIPMENT	\$32,816	\$110,792	\$76,632
PUBLIC WORKS EQUIPMENT	\$104,264	\$252,808	\$54,200
FINANCE EQUIPMENT	\$8,367	\$6,824	\$0
PARKS, LIBRARY & RECREATION	\$87,599	\$40,806	\$73,000
NON DEPARTMENTAL	\$21,440	\$8,165	\$104,088
LEASE INTEREST	\$17,872	\$0	\$0
TOTAL EXPENDITURES	<u>\$365,256</u>	<u>\$420,300</u>	<u>\$308,825</u>
BEGINNING BALANCE	<u>\$816,408</u>	<u>\$994,397</u>	<u>\$1,202,316</u>
TOTAL FUND EQUITY	\$994,397	\$1,202,316	\$1,202,911
Fire Equipment:			
Replacement costs (exercise equip)			\$3,000
Lease Payment			\$35,137
SCBA Replacement			\$13,000
Intercom system			\$6,000
Smoke House			\$10,995
Pole Barn			\$8,500
			<u>\$76,632</u>
Public Works Equipment:			
Angle blade			\$15,000
3/4 ton 4X2 with service box			\$32,000
Traffic Counter			\$7,200
			<u>\$54,200</u>
Parks, Library & Recreation Equipment:			
Utility truck (Cemetery)			\$32,000
1/2 ton pickup			\$20,000
Pool Van			\$21,000
			<u>\$73,000</u>
Non-Departmental Equipment:			
Servers (3)			\$55,000
Cisco Web Security			\$17,994
Redundant Backup System			\$31,094
			<u>\$104,088</u>

**ADOPTED
2014 BUDGET**

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$1,285	\$803	\$700
EMPLOYEE PREMIUM	\$247,232	\$265,758	\$177,984
WELLNESS	\$1,450	\$0	\$0
CITY PREMIUM	\$1,108,659	\$1,222,003	\$1,611,624
TOTAL REVENUE	<u>\$1,358,626</u>	<u>\$1,488,564</u>	<u>\$1,790,308</u>
WELLNESS	\$1,450	\$0	\$0
PREMIUM FEES	\$1,360,529	\$1,486,793	\$1,789,608
FLEX EXPENSE	\$2,535	\$2,380	\$3,000
AUDIT	\$630	\$630	\$630
TRANSFER TO GENERAL FUND	\$1,285	\$0	\$0
TOTAL EXPENDITURES	<u>\$1,366,429</u>	<u>\$1,489,803</u>	<u>\$1,793,238</u>
BEGINNING BALANCE	<u>\$599,546</u>	<u>\$591,743</u>	<u>\$590,504</u>
TOTAL FUND EQUITY	\$591,743	\$590,504	\$587,574

**ADOPTED
2014 BUDGET**

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$1,974	\$1,163	\$1,300
MISCELLANEOUS	\$13,997	\$5,000	\$5,000
COMPENSATION FOR LOSS	\$68,489	\$43,450	\$5,000
TRANSFER OF RESERVES	\$223,569	\$257,670	\$282,948
TRANSFER FOR WORK COMP	\$178,402	\$198,744	\$249,947
TOTAL REVENUE	<u>\$486,431</u>	<u>\$506,027</u>	<u>\$544,195</u>
CLAIMS PAID	\$178,994	\$410,000	\$60,000
EXPENSE FOR WORK COMP	\$181,200	\$198,564	\$249,947
PREMIUM FEES	\$229,360	\$257,670	\$282,948
EXPENSE FOR UNEMPLOYMENT	\$8,094	\$5,000	\$10,000
MATERIALS & SUPPLIES	\$416	\$300	\$300
AUDIT	\$590	\$590	\$590
TRANSFER TO GENERAL FUND	\$1,973	\$1,500	\$1,300
TOTAL EXPENDITURES	<u>\$600,627</u>	<u>\$873,624</u>	<u>\$605,085</u>
BEGINNING BALANCE	<u>\$943,289</u>	<u>\$829,093</u>	<u>\$461,496</u>
TOTAL FUND EQUITY	\$829,093	\$461,496	\$400,606

**ADOPTED
2014 BUDGET**

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
STATE CONTRIBUTION	\$143,746	\$150,280	\$150,000
INVESTMENT EARNINGS	\$426	\$171	\$200
TOTAL REVENUE	<u>\$144,172</u>	<u>\$150,451</u>	<u>\$150,200</u>
TENNIS COURT IMPROVEMENTS	\$0	\$6,864	\$0
STEEL PICNIC TABLES	\$10,300	\$11,000	\$0
TRAFFIC BRIDGE	\$1,104	\$0	\$0
ALUMINUM PICNIC TABLES	\$8,176	\$0	\$0
SOFTBALL IMPROVEMENTS	\$9,400	\$0	\$0
WOOD CHIPS	\$0	\$14,175	\$0
PLAYGROUND	\$117,120	\$0	\$190,000
RECREATION CENTER IMPROV	\$0	\$3,679	\$0
ROAD/SIDEWALK IMPROV PIONEER	\$2,802	\$0	\$0
REPLASTER INDOOR POOL	\$0	\$46,000	\$0
REPLACE INDOOR POOL TILE	\$0	\$77,961	\$0
TOTAL EXPENDITURES	<u>\$148,902</u>	<u>\$159,679</u>	<u>\$190,000</u>
BEGINNING BALANCE	<u>\$170,317</u>	<u>\$165,587</u>	<u>\$156,359</u>
TOTAL FUND EQUITY	\$165,587	\$156,359	\$116,559

**ADOPTED
2014 BUDGET**

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
PERPETUAL CARE SALES	\$12,950	\$15,000	\$12,000
PERPETUAL CARE - NICHES	\$10,500	\$18,000	\$19,000
INVESTMENT EARNINGS	\$358	\$244	\$300
TOTAL REVENUE	<u>\$23,808</u>	<u>\$33,244</u>	<u>\$31,300</u>
COLUMBARIUMS (2)	\$0	\$0	\$35,000
AUDIT	\$320	\$320	\$320
NICHES ENGRAVING/SUPPLIES	\$2,850	\$2,400	\$5,000
TRANSFER TO GEN FUND	\$358	\$300	\$300
TOTAL EXPENDITURES	<u>\$3,528</u>	<u>\$3,020</u>	<u>\$40,620</u>
BEGINNING BALANCE	<u>\$154,155</u>	<u>\$174,435</u>	<u>\$204,659</u>
TOTAL FUND EQUITY	\$174,435	\$204,659	\$195,339

**ADOPTED
2014 BUDGET**

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$70	\$44	\$50
TOTAL REVENUE	<u>\$70</u>	<u>\$44</u>	<u>\$50</u>
BOOKS	\$0	\$800	\$800
AUDIT	\$55	\$55	\$55
TOTAL EXPENDITURES	<u>\$55</u>	<u>\$855</u>	<u>\$855</u>
BEGINNING BALANCE	<u>\$31,456</u>	<u>\$31,471</u>	<u>\$30,660</u>
TOTAL FUND EQUITY	\$31,471	\$30,660	\$29,855

**ADOPTED
2014 BUDGET**

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$62	\$39	\$50
CONTRIBUTIONS	\$1,300	\$1,050	\$0
TOTAL REVENUE	<u>\$1,362</u>	<u>\$1,089</u>	<u>\$50</u>
AUDIT	\$0	\$50	\$50
EQUIPMENT	\$0	\$25,000	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$25,050</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$26,939</u>	<u>\$28,301</u>	<u>\$4,340</u>
TOTAL FUND EQUITY	\$28,301	\$4,340	\$4,340

**ADOPTED
2014 BUDGET**

SPECIAL REVENUE FUND OLD HIRE POLICE FUND	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
INVESTMENT EARNINGS	\$0	\$650	\$900
PROCEEDS	\$0	\$1,440,619	\$0
TOTAL REVENUE	<u>\$0</u>	<u>\$1,441,269</u>	<u>\$900</u>
PENSION	\$0	\$47,210	\$84,970
CAPITAL OUTLAY	\$0	\$138,367	\$172,175
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$185,577</u>	<u>\$257,145</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,255,692</u>
TOTAL FUND EQUITY	\$0	\$1,255,692	\$999,447
Equipment:			
Police car - marked (3)			\$105,975
In car video system (3)			\$16,200
Mobile computing			<u>\$50,000</u>
			<u>\$172,175</u>

**ADOPTED
2014 BUDGET**

HOTEL TAX FUND REVENUE SUMMARY	ACTUAL 2012	ESTIMATED 2013	ADOPTED 2014
HOTEL TAX	\$114,636	\$125,000	\$125,000
INVESTMENT EARNINGS	\$100	\$180	\$200
HOTEL TAX PENALTY & INTEREST	\$1,447	\$410	\$1,500
TOTAL REVENUE	<u>\$116,183</u>	<u>\$125,590</u>	<u>\$126,700</u>
AUDIT	\$0	\$50	\$50
BEAUTIFICATION	\$0	\$11,075	\$164,000
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$11,125</u>	<u>\$164,050</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$116,183</u>	<u>\$230,648</u>
TOTAL FUND EQUITY	\$116,183	\$230,648	\$193,298

Beautification:

Main & 2nd Street	\$48,000
Main & 3rd Street	\$48,000
Main & 4th Street	\$48,000
Light poles West Main	\$20,000
	<u>\$164,000</u>

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

**ANALYSIS OF PROPOSED TAX LEVY
2014**

NET ASSESSED VALUATION:		\$73,473,200
GENERAL OPERATING FUND	IN MILLS 14.027	REVENUE \$1,030,609
REFUNDS/ABATEMENTS	0.003	\$220
TOTAL	14.030	\$1,030,829

*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>
2014	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2014	STREET IMPROVEMENT PROGRAM Continue program	\$800,000	GENERAL FUND
2014	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2014	PEDESTRIAN SIDEWALK IMPROVEMENTS S 3rd Avenue (THIS IS NOT INCLUDED IN THE BUDGET)	\$26,500 \$106,000	GENERAL FUND FEDERAL FUNDS
2014	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main (THIS IS NOT INCLUDED IN THE BUDGET)	\$44,000 \$176,000	GENERAL FUND FEDERAL FUNDS
2015	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$40,000	GENERAL FUND
2015	STREET IMPROVEMENT PROGRAM Continue program	\$900,000	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	\$1,000,000	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

CAPITAL IMPROVEMENT PLAN

PUBLIC WORKS DEPARTMENT

STREET DIVISION (CONTINUED)

YEAR	IMPROVEMENT	PROJECTED COST	FUNDING
2018	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2018	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND

AIRPORT DIVISION

2014	AIRPORT RECONSTRUCTION Rehabilitate Terminal Apron and Remark (THIS IS NOT INCLUDED IN THE BUDGET)	\$44,444 \$400,000	GENERAL FUND STATE SHARE
2014	AIRPORT RECONSTRUCTION Parallel Taxiway A (THIS IS NOT INCLUDED IN THE BUDGET)	\$123,900 \$1,115,091	GENERAL FUND STATE SHARE

WATER DIVISION

2014	WATER LINE/WATER MAIN REPLACEMENT	\$300,000	CAPITAL RECOVERY
2014	REHAB WELL #5	\$12,000	CAPITAL RECOVERY
2014	REHAB WELL #8	\$12,000	CAPITAL RECOVERY
2014	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2014	STORAGE TANK REHAB	\$600,000	CAPITAL RECOVERY
2014	RIVER CROSSING 24" steel valves (THIS IS NOT INCLUDED IN THE BUDGET)	\$102,000	CAPITAL RECOVERY
2014	WATER TANK .5 mg Capacity (THIS IS NOT INCLUDED IN THE BUDGET)	\$1,000,000	BOND/LOAN
2014	WATER PURCHASE Raw Water Purchase (THIS IS NOT INCLUDED IN THE BUDGET)	\$50,000	USER FEES
2014	WATER MAIN UPGRADE Water main upgrades (RO affects) (THIS IS NOT INCLUDED IN THE BUDGET)	\$85,000	CAPITAL RECOVERY
2015	WELL #3 Scalva well	\$125,000	CAPITAL RECOVERY

CAPITAL IMPROVEMENT PLAN

WATER DIVISION (CONTINUED)

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2015	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 METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2017	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2018	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2018	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2014	SEWER LINE REHABILITATION	\$150,000	USER FEES
2014	MANHOLE REHABILITATION	\$250,000	USER FEES
2015	SEWER LINE REHABILITATION	\$100,000	USER FEES
2015	MANHOLE REHABILITATION	\$50,000	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

CAPITAL IMPROVEMENT PLAN

SEWER DIVISION (CONTINUED)

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2018	SEWER LINE REHABILITATION	\$100,000	USER FEES
2018	MANHOLE REHABILITATION	\$50,000	USER FEES

PARKS, LIBRARY AND RECREATION DEPARTMENT

PARKS DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	PLAYGROUND	\$190,000	CONSERVATION TRUST

CEMETERY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2015	RIVERSIDE CEMETERY PAVING PROJECT Grade and pave streets with asphalt.	\$103,500	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.

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
2012	\$ 278,040
2013	\$ 280,120
2014	\$ 281,720
2015	\$ 282,840
2016	\$ 281,058
2017-2018	<u>\$ 461,200</u>
Total minimum lease payments	\$1,864,978
Less amount representing interest	<u>- 334,320</u>
Present value of future Net minimum lease payments	<u>\$1,530,658</u>

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