
STERLING

A Colorado Treasure

**ADOPTED
2013 BUDGET**

**ADOPTED
2013 BUDGET**

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

CITY MANAGER’S BUDGET MESSAGE FOR ADOPTED FISCAL YEAR 2013

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 projected 2012 is \$12,450,600 being 106.6 percent of actual 2011. The budgeted 2013 of \$13,093,566 is 105.1 percent of projected 2012.

The budgeted tax for 2013 is increasing by 1.4 percent from projected 2012 but a 5.7 percent over budgeted 2012. The tax revenue shows a \$6,000 decrease in real and personal property tax.

The sales tax projection for 2012 was increased by 2.8 percent compared to budgeted 2012. The City realized strong increases in the first two quarters of the year. The increases moderated later in the year.

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 Projected	106.6	103.4
2013 Budgeted	105.1	101.4

Footnote -- revenue adjusted for non-reoccurring grants.

The revenues projected for 2012 are 6.6 percent greater than 2011 actual. The budgeted revenue for 2013 is 5.1 percent greater than projection for 2012. Tax collections continue to increase, but as shown in the above table are decreasing.

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 Projected	\$659,888	96.1
2013 Budgeted	\$645,585	97.8

The Franchise taxes for 2013 is budgeted at \$645,585. This is a 2.2 percent decrease from projected 2012. 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 2012 but there seems to be a renewed interest in the downtown retail area.

The majority of the vacancies caused by relocations due to the remodel of the shopping center in 2008 remain vacant. A restaurant/bakery is opening in the vacated auto dealership downtown. The City is experiencing additional development with a new parts store, beauty supply store and new clothing store.

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

The License and Permit revenue for 2013 is budgeted to be \$166,600. This is an 18.8 percent increase from budgeted 2012. The projected 2012 is 160.9 percent of the 2012 budgeted. The City is continuing to issue building permits for small residential remodels, which we expect to continue. In 2012, the number of reroofing permits issued increased because of a hailstorm in August 2011, continued.

The revenue for Charges and Services is budgeted for 2013 at \$275,695, which is a 4 percent decrease compared to budgeted 2012. This revenue impacted most by participation fees for recreation programs.

Intergovernmental revenue is budgeted for 2013 at \$2,709,863. The increase is a \$1,115,000 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 \$633,689 from Logan County for EMS Service.

The Fines and Forfeits revenue is budgeted at \$132,960. The 8.5 percent decrease compared to 2012 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 \$435,165. The increase is the revenue from outside grants in 2013. The City is 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 2012, the City will transfer the investment earnings from the Service Funds to the General Fund.

The Transferred Funds are shown below:

	2008	2009	Actual 2010	Actual 2011	Projected 2012	Budgeted 2013
Water Fund	\$199,538	\$234,629	\$222,835	\$225,385	\$222,414	\$127,530
Sewer Fund	\$234,837	\$248,761	\$241,783	\$221,449	\$227,027	\$234,621
Perpetual Care	\$3,400	\$528	\$285	\$175	\$315	\$300
Sanitation Fund	\$69,726	\$65,609	\$61,247	\$60,130	\$62,273	\$65,698
Health and Welfare	\$0	\$2,708	\$1,350	\$638	\$1,000	0
Service Center	\$0	\$1,425	\$700	\$374	\$700	0
Insurance	\$0	\$3,658	\$1,835	\$914	\$1,500	0
TOTAL	\$507,501	\$557,318	\$530,035	\$509,036	\$565,158	

EXPENDITURES

The total General Fund expenditures budgeted are as follows:

	2008	2009	2010	Actual 2011	Projected 2012	Budgeted 2013
Expenditures	\$11,005,613	\$10,641,470	\$15,100,861	\$11,027,003	\$12,497,270	\$14,334,242
Revenues	\$10,874,931	\$10,668,236	\$15,010,888	\$11,675,823	\$12,450,600	\$13,093,566

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, projected expenditures exceed revenues by \$46,670. Budgeted 2013 the expenditures exceed the revenues by \$1,240,676.

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. Projected 2012, expenditures exceed revenue by \$46,670 or 0.4 percent. The budgeted 2013 expenditures exceed revenue by 9.3 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. Projected 2012 expenditures is 95.8 percent of budget. 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 projected 2012 shows 101.2 percent.

Applying the average of these rates to the respective numbers, the expenditures for 2013 becomes \$13,110,098 and revenues would be \$12,925,968. The revenue is \$184,130 short of expenditures. With a projected Fund Balance of \$2,762,645, 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.

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.

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 Faich Fund – A fund created to account for the funds from the Faich 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. 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 2012. Based on present policy of bi-weekly pay periods, salaries are dispensed over 26 pay periods. The increase mentioned above is because of a nine percent increase in the medical insurance premium and a planned salary/wage adjustment.

The budget does include a salary adjustment for all sworn police officers of \$750 to \$4,000 annual increase depending on rank that was granted in October 2012 and a \$700 annual increase to all non-seasonal employees effective January 1, 2013. This increase is an economic increase as per personnel policies.

The Street Division eliminated one full-time position and replaced it with two part-time seasonals for the construction season of April to October.

The personnel sections do include the addition of a 20-hour position at the Museum to assist in the maintenance of the Education Center. Nine hours added to a Library position to assist the patrons with the public computers and the realignment of a full-time cashier at the Recreation Center to a full-time Recreation Assistant. This position will

assist the Recreation Superintendent in his daily duties and will cover many of the evening or odd hour functions. The schedule will be flexible.

OPERATIONS AND MAINTENANCE

The budgeted expenditures in these sections were held to 2012 levels with adjustments where justified. The budget does include appropriate insurance premiums with general fund property and casualty aggregated in City Hall Non-Departmental and respective Enterprise Funds. The budget does include contributions to the Capital Replacement Fund for purchases and 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 2012 have been completed. The enhancement of South Third Avenue, the enhancement of West Main and completion of the courtyard at the Museum will 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 will lapse into 2013. The anticipated completion is April 2013.

The wage and compensation policies and practices are continuing to be reviewed. The pay plan and job descriptions are being reviewed. City management is requesting and has budgeted a salary survey.

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 will be in operation near the end of 2012.

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 2013.

The revenue budgeted for 2013 is \$5,470,630. The expenditures are budgeted at \$7,117,101 with \$1.3 million for West Main Improvement from loan proceeds. Water rates will need to be addressed annually.

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

Sanitation Fund

This is an enterprise fund for the operation of service of collecting and disposing of residential trash and rubbish within the City limits. The revenue for this fund is projected at \$458,100.

The operating expenditures were again held at or near the 2011 levels. The system completed the replacement of the rollout containers within the City. There are no Capital outlay expenditures planned. However, a four percent increase is necessary to balance the revenue to the expenditures. This fund balance is decreasing because of the purchase of capital equipment. I suggest the City consider a 5 percent increase to slow 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 \$1,766,479. The budgeted expenditures are \$2,206,674 including \$585,035 Capital recovery budgeted as an expenditure. As budgeted, the fund balance will decrease \$440,195 but with the Capital recovery adjustment as a non-expenditure, the fund balance will increase \$144,840.

SUMMARY

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

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

Sincerely,



Joseph D. Kiolbasa

City Manager

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**Adopted
2013 Budget**

FUND SUMMARY

	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
<u>GENERAL FUND</u>			
BEGINNING FUND BALANCE	\$2,160,495	\$2,809,315	\$2,762,645
ADD: REVENUE	\$11,675,823	\$12,450,600	\$13,093,566
TOTAL AVAILABLE	\$13,836,318	\$15,259,915	\$15,856,211
LESS: EXPENDITURES	\$11,027,003	\$12,497,270	\$14,334,242
ENDING FUND BALANCE	\$2,809,315	\$2,762,645	\$1,521,968

HOTEL TAX FUND

BEGINNING FUND BALANCE	\$0	\$0	\$104,807
ADD: REVENUE	\$0	\$104,807	\$105,500
TOTAL AVAILABLE	\$0	\$104,807	\$210,307
LESS: EXPENDITURES	\$0	\$0	\$50
ENDING FUND BALANCE	\$0	\$104,807	\$210,257

WATER FUND

BEGINNING FUND BALANCE	\$2,770,747	\$19,627,085	\$10,589,298
ADD: REVENUE	\$33,321,390	\$5,478,162	\$5,470,629
TOTAL AVAILABLE	\$36,092,137	\$25,105,247	\$16,059,927
LESS: EXPENDITURES-Water Lines	\$16,465,052	\$14,317,924	\$2,650,060
LESS: EXPENDITURES-Water Plant	\$0	\$198,025	\$4,496,744
ENDING FUND BALANCE	\$19,627,085	\$10,589,298	\$8,913,123

SANITATION FUND

BEGINNING FUND BALANCE	\$767,267	\$835,489	\$799,330
ADD: REVENUE	\$462,739	\$459,810	\$458,100
TOTAL AVAILABLE	\$1,230,006	\$1,295,299	\$1,257,430
LESS: EXPENDITURES	\$394,517	\$495,969	\$510,435
ENDING FUND BALANCE	\$835,489	\$799,330	\$746,995

SEWER FUND

BEGINNING FUND BALANCE	\$4,983,612	\$4,406,256	\$3,993,073
ADD: REVENUE	\$1,763,712	\$1,791,312	\$1,766,479
TOTAL AVAILABLE	\$6,747,324	\$6,197,568	\$5,759,552
LESS: EXPENDITURES-Sewer Div	\$657,171	\$925,803	\$931,866
LESS: EXPENDITURES-Wastewater	\$1,683,897	\$1,278,692	\$1,283,910
ENDING FUND BALANCE	\$4,406,256	\$3,993,073	\$3,543,776

PERPETUAL CARE FUND

BEGINNING FUND BALANCE	\$142,559	\$154,155	\$177,629
ADD: REVENUE	\$14,897	\$28,959	\$31,300
TOTAL AVAILABLE	\$157,456	\$183,114	\$208,929
LESS: EXPENDITURES	\$3,301	\$5,485	\$5,620
ENDING FUND BALANCE	\$154,155	\$177,629	\$203,309

ELNA ANDERSON FUND

BEGINNING FUND BALANCE	\$117,753	\$0	\$0
ADD: REVENUE	\$21	\$0	\$0
TOTAL AVAILABLE	\$117,774	\$0	\$0
LESS: EXPENDITURES	\$117,775	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0

**Adopted
2013 Budget**

FUND SUMMARY

	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
<u>ETHEL LINDSTROM</u>			
BEGINNING FUND BALANCE	\$151,590	\$0	\$0
ADD: REVENUE	\$32	\$0	\$0
TOTAL AVAILABLE	\$151,622	\$0	\$0
LESS: EXPENDITURES	\$151,621	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0

LIBRARY IMPROVEMENT FUND

BEGINNING FUND BALANCE	\$0	\$26,939	\$27,896
ADD: REVENUE	\$26,939	\$957	\$50
TOTAL AVAILABLE	\$26,939	\$27,896	\$27,946
LESS: EXPENDITURES	\$0	\$0	\$50
ENDING FUND BALANCE	\$26,939	\$27,896	\$27,896

CONSERVATION TRUST FUND

BEGINNING FUND BALANCE	\$287,125	\$170,317	\$159,126
ADD: REVENUE	\$118,028	\$152,175	\$140,350
TOTAL AVAILABLE	\$405,153	\$322,492	\$299,476
LESS: EXPENDITURES	\$234,836	\$163,366	\$156,000
ENDING FUND BALANCE	\$170,317	\$159,126	\$143,476

KARL FALCH FUND

BEGINNING FUND BALANCE	\$31,613	\$31,456	\$30,666
ADD: REVENUE	\$33	\$65	\$60
TOTAL AVAILABLE	\$31,646	\$31,521	\$30,726
LESS: EXPENDITURES	\$190	\$855	\$855
ENDING FUND BALANCE	\$31,456	\$30,666	\$29,871

EMPLOYEE SELF-INSURANCE FUND

BEGINNING FUND BALANCE	\$676,029	\$599,546	\$595,969
ADD: REVENUE	\$1,354,569	\$1,384,753	\$1,759,972
TOTAL AVAILABLE	\$2,030,598	\$1,984,299	\$2,355,941
LESS: EXPENDITURES	\$1,431,052	\$1,388,330	\$1,762,602
ENDING FUND BALANCE	\$599,546	\$595,969	\$593,339

SERVICE CENTER FUND

BEGINNING FUND BALANCE	\$284,428	\$281,759	\$263,406
ADD: REVENUE	\$612,639	\$657,696	\$653,962
TOTAL AVAILABLE	\$897,067	\$939,455	\$917,368
LESS: EXPENDITURES	\$615,308	\$676,049	\$680,965
ENDING FUND BALANCE	\$281,759	\$263,406	\$236,403

OLD HIRE POLICE PENSION FUND

BEGINNING FUND BALANCE	\$0	\$0	\$0
ADD: REVENUE	\$0	\$0	\$1,061,835
TOTAL AVAILABLE	\$0	\$0	\$1,061,835
LESS: EXPENDITURES	\$0	\$0	\$212,557
ENDING FUND BALANCE	\$0	\$0	\$849,278

**Adopted
2013 Budget**

FUND SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
<u>RISK MANAGEMENT FUND</u>			
BEGINNING FUND BALANCE	\$853,242	\$943,289	\$818,078
ADD: REVENUE	\$586,028	\$480,116	\$467,914
TOTAL AVAILABLE	\$1,439,270	\$1,423,405	\$1,285,992
LESS: EXPENDITURES	\$495,981	\$605,327	\$528,624
ENDING FUND BALANCE	\$943,289	\$818,078	\$757,368
<u>CAPITAL EQUIPMENT FUND</u>			
BEGINNING FUND BALANCE	\$782,920	\$816,408	\$933,355
ADD: REVENUE	\$153,098	\$513,895	\$576,700
TOTAL AVAILABLE	\$936,018	\$1,330,303	\$1,510,055
LESS: EXPENDITURES	\$119,610	\$396,948	\$400,117
ENDING FUND BALANCE	\$816,408	\$933,355	\$1,109,938
<u>CAPITAL IMPROVEMENT FUND</u>			
BEGINNING FUND BALANCE	\$1,364,443	\$826,654	\$790,822
ADD: REVENUE	\$678,720	\$104,632	\$18,556
TOTAL AVAILABLE	\$2,043,163	\$931,286	\$809,378
LESS: EXPENDITURES	\$1,216,509	\$140,464	\$300
ENDING FUND BALANCE	\$826,654	\$790,822	\$809,078

**Adopted
2013 Budget**

GENERAL FUND EXPENDITURE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
CITY COUNCIL	\$86,176	\$83,451	\$76,880
CITY MANAGER	\$332,224	\$341,632	\$355,194
CITY ATTORNEY	\$271,918	\$203,146	\$200,495
MUNICIPAL COURT	\$92,189	\$101,574	\$104,661
FINANCE	\$400,808	\$421,754	\$434,372
NON-DEPARTMENTAL	\$1,279,005	\$1,330,022	\$1,253,643
PERSONNEL	\$209,252	\$222,288	\$288,415
POLICE	\$1,520,442	\$1,631,397	\$1,824,077
DISPATCH	\$467,166	\$503,296	\$582,327
YOUTH SERVICES	\$100,584	\$106,364	\$109,923
FIRE	\$1,295,034	\$1,428,542	\$1,517,094
AMBULANCE SERVICE	\$258,057	\$500,182	\$608,789
PUBLIC WORKS ADMINISTRATION	\$299,956	\$464,811	\$422,926
STREET	\$1,734,538	\$1,854,395	\$2,236,716
AIRPORT	\$379,756	\$788,728	\$1,642,475
CEMETERY	\$197,357	\$225,168	\$228,311
MUSEUM	\$175,361	\$112,854	\$146,921
PARKS	\$418,247	\$504,309	\$449,706
RECREATION CENTER	\$541,110	\$479,294	\$465,060
FORESTRY	\$110,379	\$154,641	\$140,481
PLR ADMINISTRATION	\$214,335	\$393,982	\$581,412
PROGRAMS	\$172,308	\$179,656	\$185,944
LIBRARY	\$470,800	\$465,784	\$478,420
TOTAL GENERAL FUND	\$11,027,003	\$12,497,270	\$14,334,242

**Adopted
2013 Budget**

GENERAL FUND REVENUE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
TAXES	\$7,876,386	\$8,146,673	\$8,260,087
FRANCHISE TAXES	\$686,499	\$659,888	\$645,585
LICENSES & PERMITS	\$282,317	\$225,600	\$166,600
INTERGOVERNMENTAL REVENUE	\$1,325,883	\$1,953,224	\$2,741,316
CHARGES FOR SERVICES	\$267,543	\$286,252	\$275,950
FINES & FORFEITURES	\$137,056	\$136,656	\$132,960
MISCELLANEOUS REVENUE	\$591,103	\$477,149	\$435,165
TRANSFER FROM OTHER FUNDS	\$509,036	\$565,158	\$435,903
TOTAL GENERAL FUND REVENUE	\$11,675,823	\$12,450,600	\$13,093,566

**Adopted
2013 Budget**

GENERAL FUND - REVENUE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
TAXES			
REAL & PERS PROP TAXES	\$1,028,893	\$1,009,612	\$1,015,537
ROAD & BRIDGE FUND TAXES	\$80,483	\$82,455	\$80,000
AUTO OWNERSHIP TAXES	\$96,784	\$110,042	\$105,550
SALES TAX	\$6,271,751	\$6,548,000	\$6,744,000
USE TAX - VEHICLES	\$226,145	\$266,164	\$229,600
USE TAX - BLDG MATERIALS	\$146,553	\$115,000	\$70,000
SALES TAX REBATE	\$10,477	\$0	\$0
EMPLOYEE OCCUPATION TAX	\$15,300	\$15,400	\$15,400
TOTAL TAXES	\$7,876,386	\$8,146,673	\$8,260,087
FRANCHISE TAXES			
FRCH TAX- XCEL ELECTRIC	\$370,281	\$318,861	\$324,670
FRCH TAX- XCEL GAS	\$157,057	\$179,109	\$160,000
FRCH TAX- BRESNAN	\$115,058	\$117,105	\$116,875
FRCH TAX- U S WEST COMM	\$41,503	\$42,313	\$42,040
FRCH TAX- KENTEC	\$2,600	\$2,500	\$2,000
TOTAL FRANCHISE TAXES	\$686,499	\$659,888	\$645,585
LICENSES & PERMITS			
LIQUOR LICENSES	\$5,546	\$5,500	\$5,500
LIQUOR LICENSE FINE	\$1,000	\$1,000	\$1,000
OTHER FEES	\$110	\$0	\$0
PROFESS & OCCUP LICENSES	\$14,440	\$16,000	\$14,000
BUILDING PERMITS	\$47,293	\$60,000	\$35,000
BURIAL PERMITS	\$67,705	\$60,000	\$60,000
EXCAVATION PERMITS	\$660	\$600	\$600
MOBILE HOME HOOKUP FEE	\$534	\$500	\$500
OTHER PERMITS	\$145,029	\$82,000	\$50,000
TOTAL LICENSES & PERMITS	\$282,317	\$225,600	\$166,600
INTERGOVERNMENTAL REVENUE			
FED AVIATION ADMIN GRANT	\$52,089	\$400,000	\$1,115,000
LITERACY COALITION	\$14,770	\$14,500	\$14,500
SEAT BELT/DUI ENFORCE GRANT	\$5,259	\$4,360	\$0
HIGHWAY USERS TAX	\$351,761	\$343,032	\$347,527
STATE MAINT AGREEMENT	\$11,760	\$11,792	\$11,792
STATE CIGARETTE TAX	\$34,304	\$33,399	\$33,870
SEVERANCE TAX	\$47,922	\$80,500	\$50,000
1.50 & 2.50 ADD MOTOR VEH TAX	\$40,135	\$40,218	\$38,225
COUNTY TAX COLLECTION FEE	\$4,882	\$5,221	\$4,555
STATE AVIATION FUEL TAX	\$2,876	\$2,904	\$2,960

**Adopted
2013 Budget**

GENERAL FUND - REVENUE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
RURAL FIRE DIST	\$166,970	\$175,000	\$160,000
STERLING HOUSING	\$22,072	\$22,000	\$22,000
COUNTY AMBULANCE SERVICE	\$265,348	\$525,182	\$633,689
DISPATCH SERVICE FEE	\$263,410	\$224,011	\$277,550
EMERGENCY MANAGER	\$42,325	\$27,713	\$29,648
ENHANCEMENT FUNDS	\$0	\$41,380	\$0
TOTAL INTERGOVERNMENTAL	\$1,325,883	\$1,953,224	\$2,741,316
 CHARGES FOR SERVICES			
GENERAL GOVERNMENT CHARGE	\$550	\$500	\$500
SPECIAL POLICE SERVICES	\$712	\$700	\$700
SEARCH FEES	\$1,909	\$1,750	\$1,750
LIBRARY COPY SALES	\$4,347	\$5,000	\$5,000
INTERLIBRARY LOAN	\$20	\$0	\$0
VEHICLE INSPECTION FEES	\$220	\$200	\$200
NUISANCE REMOVAL	\$4,259	\$5,500	\$3,000
DISINTERMENT	\$0	\$255	\$255
SALE OF CEMETERY LOTS	\$21,308	\$30,000	\$30,000
COLUMBARIUM NICHES	\$3,128	\$5,000	\$5,000
VAULT FEE	\$8,595	\$7,000	\$7,000
FACILITY USE FEE	\$437	\$750	\$750
PAVILION RENTAL	\$5,865	\$6,000	\$6,000
PICNIC TABLE RENTAL	\$891	\$900	\$750
ADMISSION FEE	\$95,658	\$90,000	\$90,000
SOFTBALL CONCESSION	\$65	\$1,750	\$1,500
REC CENTER CONCESSIONS	\$1,556	\$1,500	\$1,500
SOFTBALL FEES	\$14,026	\$16,000	\$16,000
BASKETBALL FEES	\$7,140	\$7,000	\$7,000
YOUTH SOFTBALL	\$7,861	\$10,430	\$10,000
VOLLEYBALL FEES	\$5,155	\$6,000	\$6,000
TENNIS FEES	\$1,193	\$1,000	\$0
SWIM LESSONS	\$16,790	\$22,000	\$21,000
RECREATION PASS	\$18,596	\$16,000	\$16,000
SPECIAL PROGRAMS	\$6,146	\$6,000	\$6,000
EQUIPMENT RENTALS	\$1,496	\$1,750	\$1,750
OTHER REC RECEIPTS	\$0	\$2,000	\$1,500
YOUTH BASKETBALL	\$20,295	\$20,000	\$20,000
YOUTH VOLLEYBALL	\$10,158	\$11,045	\$8,775

**Adopted
2013 Budget**

GENERAL FUND - REVENUE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
MUSEUM FEES	\$374	\$1,135	\$945
MUSEUM ADMISSION	\$8,706	\$7,000	\$7,000
MUSEUM COPIES	\$87	\$75	\$75
TOTAL CHARGES FOR SERVICES	\$267,543	\$286,252	\$275,950
FINES & FORFEITS			
TRAFFIC FINES	\$64,535	\$50,711	\$50,000
OTHER FINES & FORFEITS	\$37,812	\$51,600	\$50,685
COURT COSTS	\$8,231	\$7,491	\$7,515
DOG FINES	\$4,524	\$1,473	\$1,830
COURT ADMINISTRATIVE FEES	\$6,512	\$9,405	\$7,305
MICROCHIP FEE	\$250	\$300	\$300
DEPT MOTOR VEHICLE/OJW	\$2,540	\$3,500	\$3,500
USEFUL PUBLIC SERVICE	\$2,325	\$1,971	\$2,625
LIBRARY FINES	\$10,327	\$10,205	\$9,200
TOTAL FINES & FORFEIT	\$137,056	\$136,656	\$132,960
MISCELLANEOUS REVENUE			
INVESTMENT EARNINGS	\$1,370	\$4,163	\$3,035
SALES TAX PENALTY & INTEREST	\$15,303	\$12,580	\$13,825
MISCELLANEOUS	\$55,837	\$67,900	\$20,000
SURA AGREEMENT	\$1,700	\$1,700	\$1,700
SHORT CHECK FEE	\$2,070	\$1,203	\$1,260
RENTS FROM LAND	\$6,698	\$6,756	\$6,700
AIRPORT FUEL SALES	\$212,180	\$211,992	\$200,000
OUTSIDE FUEL SALES	\$87,028	\$95,680	\$85,000
HANGAR RENT	\$29,023	\$22,557	\$23,815
COMPENSATION FOR LOSS	\$3,009	\$615	\$0
HERITAGE FESTIVAL	\$7,607	\$3,000	\$3,000
OTHER REFUNDS OF EXPEND	\$3,505	\$1,100	\$0
CONTRIBUTIONS FOR LIBRARY	\$367	\$0	\$0
CONTRIBUTIONS FOR MUSEUM	\$413	\$250	\$0
OTHER CONTRIBUTIONS	\$90	\$8	\$0
GIFTS	\$150	\$0	\$0
GRANTS	\$28,793	\$47,645	\$76,830
PASS-THRU	\$135,960	\$0	\$0
TOTAL MISCELLANEOUS REVENUE	\$591,103	\$477,149	\$435,165

**Adopted
2013 Budget**

GENERAL FUND - REVENUE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
TRANSFER FROM OTHER FUNDS			
TRANSFER FROM WATER FUND	\$225,385	\$222,414	\$129,725
TRANSFER FROM INSURANCE	\$914	\$1,500	\$1,500
TRANSFER FROM SEWER FUND	\$221,449	\$227,027	\$237,800
TRANSFER FROM PERPETUAL CARE	\$146	\$315	\$300
TRANSFER FROM SAN FUND	\$60,130	\$62,273	\$66,578
TRANSFER FROM SERV CENTER	\$374	\$700	\$0
TRANSFER FROM CAP IMPR	\$0	\$49,929	\$0
TRANSFER FROM HEALTH & WELFARE	\$638	\$1,000	\$0
TOTAL TRANS FROM OTHER FUND	\$509,036	\$565,158	\$435,903
TOTAL REVENUE	\$11,675,823	\$12,450,600	\$13,093,566

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**Adopted
2013 Budget**

GENERAL FUND CITY COUNCIL	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$28,800	\$27,400	\$28,800
WORKERS COMPENSATION	\$136	\$95	\$73
SOCIAL SECURITY	\$1,867	\$2,096	\$2,203
MEDICAL INSURANCE	\$61	\$60	\$504
TOTAL PERSONNEL	\$30,864	\$29,651	\$31,580
OFFICE SUPPLIES	\$24	\$50	\$50
ADVERTISING	\$393	\$600	\$600
RECODIFYING ORDINANCES	\$1,827	\$0	\$0
TELEPHONE	\$0	\$1,050	\$2,100
POSTAGE	\$35	\$50	\$50
CONFERENCES & TRAINING	\$468	\$750	\$1,500
TRAVEL, MEALS & LODGING	\$1,975	\$1,000	\$3,000
MATERIALS & SUPPLIES	\$481	\$3,300	\$500
LEGAL & CONSULTING	\$23,889	\$4,000	\$2,500
COUNCIL PROJECTS	\$26,220	\$25,000	\$25,000
ARTS	\$0	\$18,000	\$10,000
TOTAL MAINT & OPER	\$55,312	\$53,800	\$45,300
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL CITY COUNCIL	\$86,176	\$83,451	\$76,880

**Adopted
2013 Budget**

GENERAL FUND CITY MANAGER	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$231,400	\$233,924	\$236,756
City Manager			
Emergency Manager Coordinator			
Information Technology Sp			
Executive Secretary			
OVERTIME	\$0	\$0	\$200
DISABILITY INSURANCE	\$2,053	\$2,083	\$3,342
WORKERS COMPENSATION	\$1,102	\$780	\$597
RETIREMENT PROGRAM	\$14,557	\$14,689	\$14,841
SOCIAL SECURITY	\$16,930	\$17,895	\$18,127
MEDICAL INSURANCE	\$36,829	\$38,249	\$47,244
TOTAL PERSONNEL	\$302,871	\$307,620	\$321,107
OFFICE SUPPLIES	\$1,494	\$1,000	\$1,000
TELEPHONE	\$1,924	\$2,315	\$2,500
POSTAGE	\$108	\$163	\$200
CONFERENCES & TRAINING	\$324	\$250	\$500
TRAVEL, MEALS & LODGING	\$1,558	\$750	\$1,250
MEMBERSHIP & DUES	\$2,297	\$2,000	\$2,100
CONFERENCES & TRAINING (Emg Mgr)	\$330	\$250	\$250
TRAVEL, MEALS & LODGING (Emg Mgr)	\$482	\$500	\$1,000
GASOLINE & OIL	\$2,333	\$1,700	\$2,000
EQUIPMENT REPAIRS & MAINT	\$13	\$200	\$200
VEHICLE ALLOWANCE	\$6,068	\$6,072	\$6,075
MATERIALS & SUPPLIES	\$627	\$750	\$750
EMERGENCY MANAGER SUPPLIES	\$3,280	\$6,800	\$5,000
CONTINGENCY	\$8,515	\$10,000	\$10,000
TOTAL MAINT & OPER	\$29,353	\$32,750	\$32,825
TRANSFER TO CAPITAL EQUIP	\$0	\$1,262	\$1,262
TOTAL CAPITAL OUTLAY	\$0	\$1,262	\$1,262
TOTAL CITY MANAGER	\$332,224	\$341,632	\$355,194

Equipment:

Replacement costs \$1,262

**Adopted
2013 Budget**

GENERAL FUND CITY ATTORNEY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$169,854	\$36,313	\$37,232
Paralegal			
DISABILITY INSURANCE	\$743	\$385	\$526
WORKERS COMPENSATION	\$637	\$455	\$94
RETIREMENT PROGRAM	\$9,756	\$1,950	\$1,984
SOCIAL SECURITY	\$10,756	\$2,778	\$2,848
MEDICAL INSURANCE	\$12,230	\$5,277	\$5,736
TOTAL PERSONNEL	<u>\$203,976</u>	<u>\$47,158</u>	<u>\$48,420</u>
OFFICE SUPPLIES	\$359	\$2,000	\$400
TELEPHONE	\$898	\$1,036	\$1,250
POSTAGE	\$361	\$375	\$500
CONFERENCES & TRAINING	\$305	\$0	\$0
TRAVEL, MEALS & LODGING	\$1,361	\$0	\$0
MEMBERSHIP & DUES	\$580	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$75	\$75
VEHICLE ALLOWANCE	\$3,372	\$0	\$0
RENTS & CHARGES	\$221	\$500	\$500
MATERIALS & SUPPLIES	\$38	\$100	\$100
LEGAL BOOKS	\$5,542	\$6,552	\$6,200
CONTRACT SERVICES	\$54,905	\$145,350	\$143,050
TOTAL MAINT & OPER	<u>\$67,942</u>	<u>\$155,988</u>	<u>\$152,075</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL CITY ATTORNEY	<u><u>\$271,918</u></u>	<u><u>\$203,146</u></u>	<u><u>\$200,495</u></u>

**Adopted
2013 Budget**

GENERAL FUND MUNICIPAL COURT	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$68,532	\$68,447	\$70,044
Municipal Court Judge			
Court Clerk			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$334	\$342	\$989
ALTERNATE JUDGE	\$0	\$1,000	\$1,000
WORKERS COMPENSATION	\$317	\$226	\$177
RETIREMENT PROGRAM	\$1,692	\$1,729	\$1,777
SOCIAL SECURITY	\$3,671	\$5,236	\$5,366
MEDICAL INSURANCE	\$12,321	\$12,796	\$13,908
TOTAL PERSONNEL	\$86,867	\$89,776	\$93,361
OFFICE SUPPLIES	\$536	\$508	\$600
TELEPHONE	\$679	\$699	\$900
PRINTING	\$125	\$250	\$250
JURY & COURT EXPENSE	\$0	\$750	\$750
POSTAGE	\$192	\$241	\$450
CONFERENCES & TRAINING	\$175	\$500	\$500
TRAVEL, MEALS & LODGING	\$464	\$1,000	\$1,000
MEMBERSHIP & DUES	\$80	\$250	\$100
EQUIPMENT REPAIRS & MAINT	\$0	\$250	\$250
TRANSCRIPTS	\$0	\$200	\$200
MATERIALS & SUPPLIES	\$108	\$1,150	\$300
PRISONER HOUSING	\$2,963	\$5,000	\$5,000
COURT APP COUNSEL/INTERPRETING	\$0	\$1,000	\$1,000
TOTAL MAINT & OPER	\$5,322	\$11,798	\$11,300
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL MUNICIPAL COURT	\$92,189	\$101,574	\$104,661

**Adopted
2013 Budget**

GENERAL FUND FINANCE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$230,817	\$241,565	\$250,458
Finance Director/City Clerk			
Admin Asst/Deputy Clerk			
(3) Account Clerks			
Sales Tax Analyst			
Purchasing Technician			
OVERTIME	\$119	\$200	\$200
DISABILITY INSURANCE	\$2,307	\$2,528	\$3,535
WORKERS COMPENSATION	\$1,150	\$798	\$632
RETIREMENT PROGRAM	\$11,860	\$12,129	\$13,450
SOCIAL SECURITY	\$16,269	\$18,480	\$19,175
MEDICAL INSURANCE	\$61,800	\$66,746	\$72,552
TOTAL PERSONNEL	<u>\$324,322</u>	<u>\$342,446</u>	<u>\$360,002</u>
OFFICE SUPPLIES	\$5,333	\$9,000	\$9,000
ADVERTISING	\$63	\$150	\$150
RECODIFYING ORDINANCES	\$0	\$2,750	\$2,750
TELEPHONE	\$1,788	\$2,296	\$2,200
POSTAGE	\$7,477	\$8,043	\$8,300
CONFERENCES & TRAINING	\$787	\$500	\$1,400
TRAVEL, MEALS & LODGING	\$1,606	\$1,000	\$1,865
MEMBERSHIP & DUES	\$668	\$770	\$770
SUBSCRIPTION/PUBLICATION	\$391	\$810	\$960
VEHICLE ALLOWANCE	\$1,800	\$1,800	\$1,800
RENTS & CHARGES	\$2,986	\$2,835	\$1,735
TAX COLLECTION FEE	\$22,350	\$24,000	\$24,000
CONSULTANT FEES	\$14,542	\$8,010	\$3,000
FILING/RECORDING FEES	\$1,828	\$1,500	\$2,000
MATERIALS & SUPPLIES	\$377	\$945	\$945
SMALL EQUIP/FURNITURE	\$290	\$594	\$0
OVER & SHORT ACCOUNT	\$8	\$5	\$5
DATA PROC/PROGRAM	\$3,487	\$4,300	\$3,490
VEH USE TAX COLLECTION	\$10,705	\$10,000	\$10,000
TOTAL MAINT & OPER	<u>\$76,486</u>	<u>\$79,308</u>	<u>\$74,370</u>
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL FINANCE	<u>\$400,808</u>	<u>\$421,754</u>	<u>\$434,372</u>

**Adopted
2013 Budget**

GENERAL FUND NON-DEPARTMENTAL	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
TRANSFER SERV CNTR LEASE	\$110,216	\$138,185	\$139,434
TRANSFER TO SERV CNTR FND	\$333,895	\$347,222	\$342,428
COPIER MNTC & SUPPLIES	\$13,246	\$15,000	\$15,000
INSURANCE	\$88,477	\$95,971	\$109,465
MEMBERSHIP & DUES	\$8,210	\$8,210	\$8,457
EQUIPMENT MAINTENANCE	\$37,352	\$42,000	\$40,000
EQUIPMENT REPAIRS & MAINT	\$4,198	\$7,000	\$5,000
UTILITIES	\$49,008	\$45,000	\$40,000
RENTS & CHARGES	\$7,977	\$5,000	\$5,000
FACILITY REPAIRS	\$30,514	\$139,600	\$30,000
MATERIALS & SUPPLIES	\$11,847	\$13,000	\$12,500
STOCK ITEMS	\$3,209	\$2,000	\$1,500
SMALL EQUIP/FURNITURE	\$11,581	\$15,800	\$19,024
JANITOR SERVICE	\$30,310	\$29,400	\$30,000
DATA PROC/PROGRAM	\$0	\$18,000	\$10,000
HARDWARE/SOFTWARE LEASE	\$84,547	\$89,399	\$94,765
PURCHASE FOR RESALE	\$91,909	\$85,000	\$75,000
COOPERATIVE MINISTRIES	\$7,500	\$7,500	\$7,500
HUMANE SOCIETY	\$84,000	\$96,000	\$96,000
COMMUNITY RELATIONS	\$17,018	\$18,000	\$18,000
LOGAN CNTY CHAMBER	\$5,000	\$7,000	\$8,500
RED CROSS	\$500	\$1,000	\$1,500
COUNTY EXPRESS	\$6,500	\$6,500	\$6,500
SMALL BUSINESS DEV CENTER	\$1,500	\$2,000	\$3,000
SALES TAX REBATE	\$11,103	\$0	\$0
GRANT REIMBURSEMENT	\$135,460	\$0	\$0
ECONOMIC DEVELOPMENT	\$44,000	\$48,000	\$48,000
ELECTIONS	\$22,400	\$0	\$30,000
NE COLORADO HOUSING	\$5,500	\$5,500	\$4,750
STERLING ARTS COUNCIL	\$4,000	\$4,000	\$3,000
FAMILY RESOURCE CENTER	\$2,500	\$3,000	\$4,000
AUDIT	\$15,330	\$16,100	\$16,600
CIVIL DEFENSE	\$198	\$500	\$500
TOTAL MAINT & OPER	\$1,279,005	\$1,310,887	\$1,225,423
TRANSFER TO CAPITAL EQUIP	\$0	\$19,135	\$28,220
TOTAL CAPITAL OUTLAY	\$0	\$19,135	\$28,220
TOTAL NON-DEPARTMENTAL	\$1,279,005	\$1,330,022	\$1,253,643

**Adopted
2013 Budget**

GENERAL FUND NON-DEPARTMENTAL (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
Small Equipment/Furniture:			
Computers (15 @ \$800)			\$12,000
Monitors (10 @ \$150)			\$1,500
Adobe Acrobat licenses (10)			\$2,500
McAfee Web Filter			\$3,024
			<hr/> \$19,024
Equipment:			
Replacement costs			\$20,210
Server			\$8,010
			<hr/> \$28,220

**Adopted
2013 Budget**

GENERAL FUND PERSONNEL	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$117,207	\$113,080	\$122,902
Director of Personnel/HR			
Personnel/HR Assistant			
Receptionist			
OVERTIME	\$22	\$300	\$300
DISABILITY INSURANCE	\$1,238	\$1,069	\$1,735
WORKERS COMPENSATION	\$552	\$396	\$310
RETIREMENT PROGRAM	\$6,294	\$5,756	\$6,600
SOCIAL SECURITY	\$8,435	\$8,674	\$9,425
MEDICAL INSURANCE	\$29,591	\$29,982	\$41,508
TOTAL PERSONNEL	\$163,339	\$159,257	\$182,780
OFFICE SUPPLIES	\$1,221	\$2,318	\$2,700
ADVERTISING	\$1,940	\$3,119	\$3,000
TELEPHONE	\$1,080	\$1,094	\$1,200
PRINTING	\$0	\$0	\$750
TESTING CHARGES	\$1,264	\$3,000	\$3,000
POSTAGE	\$1,072	\$1,200	\$1,200
CONFERENCES & TRAINING	\$2,492	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$235	\$2,000	\$2,000
MEMBERSHIP & DUES	\$4,940	\$1,500	\$4,940
SUBSCRIPTION/PUBLICATION	\$2,165	\$4,900	\$2,945
EDUCATIONAL ASSISTANCE	\$2,340	\$4,000	\$4,000
TUITION REIMBURSEMENT	\$5,543	\$6,000	\$6,000
EQUIPMENT REPAIRS & MAINT	\$0	\$500	\$500
CONSULTING	\$0	\$0	\$35,000
MATERIALS & SUPPLIES	\$70	\$700	\$700
TRAINING MAT & COURSES	\$721	\$7,000	\$7,000
PHYSICAL EXAMS	\$3,779	\$5,000	\$10,000
LEGAL & CONSULTING	\$0	\$3,000	\$3,000
CONTRACT SERVICES	\$17,051	\$16,200	\$16,200
TOTAL MAINT & OPER	\$45,913	\$63,031	\$105,635
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL PERSONNEL	\$209,252	\$222,288	\$288,415

**Adopted
2013 Budget**

GENERAL FUND PUBLIC WORKS-ADMINISTRATION	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$191,994	\$201,230	\$208,390
Director of Public Works			
Engineering Tech.			
Code Enf. Supervisor			
Code Enf. Officer			
Administrative Sec.			
OVERTIME	\$654	\$304	\$200
DISABILITY INSURANCE	\$2,110	\$2,159	\$2,942
WORKERS COMPENSATION	\$4,529	\$4,619	\$2,994
RETIREMENT PROGRAM	\$10,283	\$10,798	\$11,191
SOCIAL SECURITY	\$14,505	\$15,417	\$15,957
MEDICAL INSURANCE	\$39,988	\$41,510	\$44,880
TOTAL PERSONNEL	\$264,063	\$276,037	\$286,554
OFFICE SUPPLIES	\$1,208	\$1,800	\$1,500
ADVERTISING	\$44	\$350	\$400
TELEPHONE	\$1,854	\$2,238	\$2,400
PRINTING	\$0	\$200	\$200
POSTAGE	\$1,481	\$3,000	\$2,000
CONFERENCES & TRAINING	\$1,213	\$1,200	\$1,200
TRAVEL, MEALS & LODGING	\$736	\$1,000	\$1,500
MEMBERSHIP & DUES	\$871	\$1,000	\$1,000
SUBSCRIPTION/PUBLICATION	\$321	\$250	\$250
GASOLINE & OIL	\$8,232	\$9,344	\$9,000
EQUIPMENT REPAIRS & MAINT	\$3,228	\$5,470	\$2,800
COMPUTER UPGRADE & MAINT	\$945	\$1,025	\$1,100
CONSULTING	\$0	\$80,000	\$50,000
RADIO MAINTENANCE	\$0	\$250	\$500
MATERIALS & SUPPLIES	\$504	\$1,000	\$1,500
SMALL EQUIP/FURNITURE	\$4,810	\$0	\$0
GRANT EXPENSE	\$0	\$43,000	\$0
NUISANCE	\$3,950	\$3,000	\$4,500
SURVEYING	\$5,530	\$12,000	\$12,000
DEMOLITION	\$0	\$15,000	\$35,000
CODE BOOKS	\$0	\$1,625	\$2,000
PLAN REVIEW	\$966	\$1,000	\$2,500
TOTAL MAINT & OPER	\$35,893	\$183,752	\$131,350
TRANSFER TO CAPITAL EQUIP	\$0	\$5,022	\$5,022
TOTAL CAPITAL OUTLAY	\$0	\$5,022	\$5,022
TOTAL PUBLIC WORKS ADMIN	\$299,956	\$464,811	\$422,926

**Adopted
2013 Budget**

**GENERAL FUND
PUBLIC WORKS (CONTINUED)**

**ACTUAL
2011**

**PROJECTED
2012**

**ADOPTED
2013**

Equipment:
Replacement costs

\$5,022

**Adopted
2013 Budget**

GENERAL FUND STREET	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$236,920	\$222,475	\$244,764
Supt./Street & Sanitation (7) Maintenance Workers			
OVERTIME	\$3,409	\$2,169	\$4,000
DISABILITY INSURANCE	\$2,520	\$2,139	\$3,455
ON CALL	\$0	\$0	\$4,880
SEASONAL	\$11,854	\$3,660	\$0
WORKERS COMPENSATION	\$31,680	\$20,853	\$12,557
RETIREMENT PROGRAM	\$12,454	\$11,048	\$13,406
SOCIAL SECURITY	\$18,122	\$17,183	\$19,404
MEDICAL INSURANCE	\$64,164	\$53,900	\$86,388
TOTAL PERSONNEL	\$381,123	\$333,427	\$388,854
OFFICE SUPPLIES	\$43	\$84	\$150
TELEPHONE	\$793	\$914	\$1,000
POSTAGE	\$101	\$41	\$100
CERTIFICATIONS	\$255	\$350	\$350
CONFERENCES & TRAINING	\$60	\$700	\$700
TRAVEL, MEALS & LODGING	\$70	\$500	\$500
MEMBERSHIP & DUES	\$30	\$30	\$30
GASOLINE & OIL	\$38,818	\$40,000	\$40,000
EQUIPMENT REPAIRS & MAINT	\$21,799	\$30,000	\$30,000
RADIO MAINTENANCE	\$75	\$500	\$500
EQUIPMENT RENTALS	\$21	\$1,000	\$1,000
MATERIALS & SUPPLIES	\$4,570	\$5,500	\$7,500
TIRES	\$6,140	\$6,000	\$6,000
ROAD MATERIALS	\$71,200	\$75,000	\$75,000
PEST CONTROL	\$19,412	\$35,000	\$30,000
DRAINAGE	\$675	\$15,000	\$50,000
STREET MARKING	\$6,464	\$35,000	\$35,000
CURB, GUTTER, SIDEWALK	\$9,647	\$51,062	\$35,000
SWEEPING SUPPLIES & RPRS	\$2,089	\$7,500	\$7,500
STREET LIGHTING	\$181,243	\$185,000	\$185,000
TRAFFIC SIGNAL OPERATION	\$1,827	\$4,500	\$3,500
STREET & TRAFFIC SIGNS	\$16,257	\$20,000	\$15,000
TRAFFIC CONTROL RENTALS	\$0	\$1,500	\$1,500
SNOW REMOVAL	\$17,845	\$35,000	\$35,000
UNIFORMS	\$348	\$700	\$500
CONTRACT ROAD PAVING	\$912,412	\$800,000	\$1,000,000
CONTRACT ROAD REPAIR	\$24,912	\$30,000	\$25,000
ENHANCEMENT PROGRAM	\$559	\$3,636	\$0
TOTAL MAINT & OPER	\$1,337,665	\$1,384,517	\$1,585,830

**Adopted
2013 Budget**

GENERAL FUND STREET (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
TRANSFER TO CAPITAL EQUIP	\$15,750	\$136,451	\$262,032
TOTAL CAPITAL OUTLAY	<u>\$15,750</u>	<u>\$136,451</u>	<u>\$262,032</u>
 TOTAL STREET	 <u>\$1,734,538</u>	 <u>\$1,854,395</u>	 <u>\$2,236,716</u>

Equipment:			
Replacement costs			\$37,532
Sweeper			\$185,000
1/2 ton pickup			\$17,500
3/4 ton pickup 4X4			<u>\$22,000</u>
			<u>\$262,032</u>

**Adopted
2013 Budget**

GENERAL FUND AIRPORT	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$43,391	\$45,046	\$45,838
Airport Operator - 40 hrs.			
Airport Operator - 20 hrs.			
OVERTIME	\$3,607	\$5,161	\$1,700
DISABILITY INSURANCE	\$347	\$354	\$647
WORKERS COMPENSATION	\$3,039	\$2,180	\$2,353
RETIREMENT PROGRAM	\$1,755	\$1,793	\$2,462
SOCIAL SECURITY	\$3,570	\$3,841	\$3,637
MEDICAL INSURANCE	\$67	\$67	\$5,736
TOTAL PERSONNEL	\$55,776	\$58,442	\$62,373
OFFICE SUPPLIES	\$244	\$150	\$250
ADVERTISING	\$275	\$250	\$750
TELEPHONE	\$2,887	\$3,360	\$3,000
PRINTING	\$0	\$0	\$150
POSTAGE	\$71	\$47	\$100
INSURANCE	\$4,778	\$4,525	\$4,706
CONFERENCES & TRAINING	\$0	\$300	\$300
TRAVEL, MEALS & LODGING	\$0	\$250	\$350
MEMBERSHIP & DUES	\$50	\$50	\$50
SUBSCRIPTION/PUBLICATION	\$2,773	\$2,500	\$2,500
GASOLINE & OIL	\$4,553	\$4,482	\$4,500
EQUIPMENT REPAIRS & MAINT	\$5,018	\$5,500	\$5,500
UTILITIES	\$14,821	\$10,500	\$15,000
CONSULTANT	\$0	\$27,350	\$0
FACILITY REPAIRS	\$1,400	\$10,000	\$10,000
BEACON MAINTENANCE	\$8,857	\$8,100	\$9,000
MATERIALS & SUPPLIES	\$4,198	\$3,000	\$3,000
SMALL EQUIPMENT/FURNITURE	\$0	\$1,652	\$620
FENCE REPAIR	\$1,864	\$1,000	\$1,000
PURCHASE FOR RESALE	\$211,577	\$195,000	\$225,000
GROUND MAINTENANCE	\$774	\$1,500	\$1,500
TOTAL MAINT & OPER	\$264,140	\$279,516	\$287,276
EQUIPMENT	\$5,009	\$0	\$0
IMPROVEMENTS	\$54,831	\$444,444	\$1,226,500
TRANS CAP REPL	\$0	\$6,326	\$66,326
TOTAL CAPITAL OUTLAY	\$59,840	\$450,770	\$1,292,826
TOTAL AIRPORT	\$379,756	\$788,728	\$1,642,475

Adopted
2013 Budget

GENERAL FUND
AIRPORT (CONTINUED)

ACTUAL
2011

PROJECTED
2012

ADOPTED
2013

Small Equipment/Furniture:

Tow bar

\$620

Equipment:

Replacement costs

\$6,326

Refueler

\$60,000

\$66,326

**Adopted
2013 Budget**

WATER FUND REVENUE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
WATER REV - INSIDE RESIDENTIAL	\$2,621,962	\$3,309,073	\$3,309,073
WATER REV - OUTSIDE RESIDENTIAL	\$226,178	\$308,794	\$308,794
WATER REV - INSIDE COMMERCIAL	\$834,455	\$1,082,446	\$1,082,446
WATER REV - OUTSIDE COMMERCIAL	\$5,887	\$7,915	\$7,915
WATER REV - INSIDE INDUSTRIAL	\$421,760	\$580,320	\$580,320
MISCELLANEOUS WATER SALE	\$4,683	\$5,000	\$5,000
SURCHARGE	\$34,538	\$33,861	\$23,742
SERVICE CHGS - DISCONNECT	\$52,959	\$41,509	\$46,421
TAPPING CHARGES	\$890	\$5,000	\$5,000
WATER DIVISION SERVICES	\$7,560	\$4,000	\$4,000
PENALTIES	\$39,190	\$40,477	\$39,194
INVESTMENT EARNINGS	\$161	\$1,484	\$941
MISCELLANEOUS	\$204	\$1,500	\$1,000
RENT FROM LAND	\$48,866	\$46,783	\$46,783
WATER CREDIT	\$1,257	\$0	\$0
PLANT INVESTMENT FEES	\$20,040	\$10,000	\$10,000
LOAN PROCEEDS	\$29,000,000	\$0	\$0
OTHER REFUNDS OF EXPENDITURES	\$800	\$0	\$0
TOTAL REVENUE	\$33,321,390	\$5,478,162	\$5,470,629
EXPENDITURES-WATER LINES			
PERSONNEL	\$182,115	\$215,829	\$233,834
MAINT & OPER	\$1,265,790	\$1,705,551	\$639,001
CAPITAL OUTLAY	\$9,508,198	\$11,640,756	\$1,647,500
DEBT SERVICE	\$5,283,564	\$533,374	\$0
TRANSFERS	\$225,385	\$222,414	\$129,725
TOTAL EXPENDITURES	\$16,465,052	\$14,317,924	\$2,650,060
EXPENDITURES-WATER PLANT			
PERSONNEL	\$0	\$31,025	\$362,438
MAINT & OPER	\$0	\$167,000	\$2,252,568
CAPITAL OUTLAY	\$0	\$0	\$25,000
DEBT SERVICE	\$0	\$0	\$1,856,738
TOTAL EXPENDITURES	\$0	\$198,025	\$4,496,744
BEGINNING BALANCE	\$2,770,747	\$19,627,085	\$10,589,298
TOTAL FUND EQUITY	\$19,627,085	\$10,589,298	\$8,913,123

**Adopted
2013 Budget**

WATER FUND EXPENDITURES-WATER LINES	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$102,175	\$122,621	\$132,990
(5) Maintenance Workers			
OVERTIME	\$20,098	\$25,487	\$15,500
DISABILITY INSURANCE	\$1,051	\$924	\$1,877
ON CALL	\$0	\$0	\$4,545
WORKERS COMPENSATION	\$8,233	\$5,244	\$6,849
RETIREMENT PROGRAM	\$5,224	\$5,117	\$7,386
SOCIAL SECURITY	\$8,735	\$11,330	\$11,707
MEDICAL INSURANCE	\$36,599	\$45,106	\$52,980
TOTAL PERSONNEL	\$182,115	\$215,829	\$233,834
TRANSFER SERV CNTR LEASE	\$25,687	\$32,206	\$16,249
TRANSFER TO SERV CNTR FND	\$32,872	\$33,807	\$16,612
OFFICE SUPPLIES	\$752	\$750	\$650
ADVERTISING	\$0	\$100	\$100
TELEPHONE	\$4,274	\$4,114	\$4,000
PRINTING	\$5,437	\$4,100	\$3,500
POSTAGE	\$10,787	\$11,755	\$11,000
INSURANCE	\$43,856	\$47,571	\$54,260
CONFERENCES & TRAINING	\$2,450	\$2,000	\$2,000
TRAVEL, MEALS & LODGING	\$1,102	\$1,700	\$2,000
MEMBERSHIP & DUES	\$637	\$870	\$900
GASOLINE & OIL	\$22,789	\$22,401	\$22,000
EQUIPMENT REPAIRS & MAINT	\$16,959	\$15,000	\$13,000
UTILITIES	\$6,393	\$5,000	\$4,000
CONSULTANT	\$226,393	\$236,379	\$25,000
FEES	\$1,755	\$500	\$500
FACILITY REPAIRS	\$43	\$8,000	\$8,000
RADIO MAINTENANCE	\$75	\$300	\$500
EQUIPMENT RENTAL OUTSIDE	\$839	\$10,000	\$0
MATERIALS & SUPPLIES	\$47,912	\$50,000	\$25,000
SMALL EQUIP/FURNITURE	\$16,408	\$6,427	\$0
PUMP & LINE REPAIR	\$5,304	\$10,000	\$10,000
CHLORINATOR REPAIRS	\$277	\$2,000	\$0
LEGAL EXPENSE	\$449,420	\$575,000	\$0
PAINTING & RUST PROOFING	\$0	\$8,000	\$8,000
DITCH ASSESSMENTS	\$12,424	\$19,000	\$0
METER REPAIRS	\$10,154	\$8,000	\$5,000
HYDRANT REPAIRS/REPLACEMENT	\$1,382	\$6,000	\$10,000
CONTRACT SERVICES	\$750	\$1,000	\$1,000
MAIN REPAIRS	\$99,748	\$100,000	\$100,000
SERVICE REPAIRS	\$5,422	\$6,700	\$0
UNIFORMS	\$118	\$300	\$300

**Adopted
2013 Budget**

WATER FUND EXPENDITURES-WATER LINES (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
AUDIT	\$1,325	\$1,390	\$1,430
CAPITAL RECOVERY	\$0	\$204,000	\$204,000
RESERVE FOR PAINTING	\$0	\$60,000	\$60,000
ANALYSIS & TESTING	\$18,407	\$29,500	\$15,000
PUMPING POWER	\$150,314	\$110,534	\$0
CHEMICALS	\$37,550	\$62,635	\$10,000
ADMIN FEE/TRUST ACCOUNT	\$0	\$900	\$0
SCADA MAINTENANCE	\$5,275	\$5,000	\$0
WATER CONSERVATION PROG	\$500	\$600	\$5,000
TOTAL MAINT & OPER	<u>\$1,265,790</u>	<u>\$1,705,551</u>	<u>\$639,001</u>
EQUIPMENT	\$6,015	\$10,659	\$17,500
IMPROVEMENTS	\$226,524	\$330,097	\$1,630,000
WATER TREATMENT	\$4,072,967	\$11,100,000	\$0
DEEP WELL	\$3,040,750	\$0	\$0
PIPELINES	\$2,161,942	\$200,000	\$0
TOTAL CAPITAL OUTLAY	<u>\$9,508,198</u>	<u>\$11,640,756</u>	<u>\$1,647,500</u>
CWRPDA LOAN PAYMENT	\$4,800,000	\$5,759	\$0
CWRDPA INT	\$483,564	\$527,615	\$0
TOTAL DEBT SERVICE	<u>\$5,283,564</u>	<u>\$533,374</u>	<u>\$0</u>
TRANSFER TO GEN FUND	\$225,385	\$222,414	\$129,725
TOTAL TRANSFERS	<u>\$225,385</u>	<u>\$222,414</u>	<u>\$129,725</u>
TOTAL WATER	<u><u>\$16,465,052</u></u>	<u><u>\$14,317,924</u></u>	<u><u>\$2,650,060</u></u>

Equipment:			
1/2 ton pickup			\$17,500
Improvements:			
Logan Street Transmission Line			\$125,000
Water main replacement			\$100,000
Meter replacement (150 @ \$200 ea)			\$25,000
Redrill Well 7			\$80,000
W Main water line			\$1,300,000
			<u>\$1,630,000</u>

**Adopted
2013 Budget**

WATER FUND EXPENDITURES-WATER PLANT	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$0	\$24,000	\$219,336
Operator (5)			
Lab Tech (1/2)			
OVERTIME	\$0	\$0	\$15,500
DISABILITY INSURANCE	\$0	\$339	\$3,096
ON CALL	\$0	\$0	\$6,935
WORKERS COMPENSATION	\$0	\$270	\$10,821
RETIREMENT PROGRAM	\$0	\$0	\$12,151
SOCIAL SECURITY	\$0	\$1,836	\$18,495
MEDICAL INSURANCE	\$0	\$4,580	\$76,104
TOTAL PERSONNEL	\$0	\$31,025	\$362,438
TRANSFER SERV CNTR LEASE	\$0	\$0	\$16,249
TRANSFER TO SERV CNTR FND	\$0	\$0	\$16,612
OFFICE SUPPLIES	\$0	\$0	\$1,500
TELEPHONE	\$0	\$1,000	\$2,500
POSTAGE	\$0	\$0	\$200
INSURANCE	\$0	\$0	\$10,227
CONFERENCES & TRAINING	\$0	\$0	\$2,000
TRAVEL, MEALS & LODGING	\$0	\$0	\$2,000
MEMBERSHIP & DUES	\$0	\$0	\$500
GASOLINE & OIL	\$0	\$0	\$1,500
EQUIPMENT REPAIRS & MAINT	\$0	\$0	\$50,000
UTILITIES	\$0	\$2,000	\$5,200
CONSULTANT	\$0	\$0	\$200,000
FACILITY REPAIRS	\$0	\$0	\$1,500
RADIO MAINTENANCE	\$0	\$0	\$250
EQUIPMENT RENTAL OUTSIDE	\$0	\$0	\$14,000
MATERIALS & SUPPLIES	\$0	\$0	\$50,000
FILTER REPLACEMENT	\$0	\$60,500	\$300,000
MEMBRANE REPLACEMENT	\$0	\$0	\$50,000
PUMP & LINE REPAIR	\$0	\$0	\$25,000
CHLOR/CHEM PUMP REPAIRS	\$0	\$0	\$10,000
LEGAL EXPENSE	\$0	\$0	\$250,000
DITCH ASSESSMENTS	\$0	\$0	\$20,000
UNIFORMS	\$0	\$0	\$1,000
AUDIT	\$0	\$0	\$1,430
CAPITAL RECOVERY	\$0	\$0	\$250,000
ANALYSIS & TESTING	\$0	\$0	\$25,000
PUMPING POWER	\$0	\$0	\$105,000
PLANT POWER	\$0	\$40,000	\$320,000

**Adopted
2013 Budget**

**WATER FUND
EXPENDITURES-WATER PLANT
(CONTINUED)**

	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
CHEMICALS	\$0	\$63,500	\$500,000
ADMIN FEE/TRUST ACCOUNT	\$0	\$0	\$900
SCADA MAINTENANCE	\$0	\$0	\$20,000
TOTAL MAINT & OPER	\$0	\$167,000	\$2,252,568
EQUIPMENT	\$0	\$0	\$25,000
TOTAL CAPITAL OUTLAY	\$0	\$0	\$25,000
CWRPDA LOAN PAYMENT	\$0	\$0	\$1,232,424
CWRDPA INT	\$0	\$0	\$624,314
TOTAL DEBT SERVICE	\$0	\$0	\$1,856,738
EXPENDITURES-WATER PLANT	\$0	\$198,025	\$4,496,744
Equipment:			
3/4 ton utility truck 4X4			\$25,000

**Adopted
2013 Budget**

SANITATION FUND REVENUE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SANITATION REV - INSIDE	\$451,343	\$451,880	\$450,000
RUBBISH COLLECTION	\$1,355	\$1,500	\$1,500
SANITATION SERVICES	\$0	\$60	\$0
PENALTIES	\$5,477	\$5,188	\$5,500
INVESTMENT EARNINGS	\$470	\$1,182	\$1,100
SALE OF ASSET	\$4,094	\$0	\$0
TOTAL REVENUE	\$462,739	\$459,810	\$458,100
 EXPENDITURES-SANITATION			
PERSONNEL	\$139,645	\$154,514	\$172,090
MAINT & OPER	\$194,742	\$279,182	\$271,767
CAPITAL OUTLAY	\$0	\$0	\$0
TRANSFERS	\$60,130	\$62,273	\$66,578
TOTAL EXPENDITURES	\$394,517	\$495,969	\$510,435
 BEGINNING BALANCE	\$767,267	\$835,489	\$799,330
 TOTAL FUND EQUITY	\$835,489	\$799,330	\$746,995

**Adopted
2013 Budget**

SANITATION FUND EXPENDITURES	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$89,682	\$101,271	\$105,846
(4) Maintenance Workers			
OVERTIME	\$1,779	\$1,455	\$1,800
DISABILITY INSURANCE	\$819	\$1,074	\$1,494
WORKERS COMPENSATION	\$10,831	\$7,405	\$9,887
RETIREMENT PROGRAM	\$3,966	\$4,649	\$5,684
SOCIAL SECURITY	\$6,002	\$7,859	\$8,235
MEDICAL INSURANCE	\$26,566	\$30,802	\$39,144
TOTAL PERSONNEL	\$139,645	\$154,514	\$172,090
TRANSFER SERV CNTR LEASE	\$16,055	\$20,129	\$20,311
TRANSFER TO SERV CNTR FND	\$18,039	\$18,829	\$18,521
OFFICE SUPPLIES	\$76	\$123	\$200
PRINTING	\$1,296	\$1,500	\$2,000
POSTAGE	\$6,876	\$7,580	\$7,580
INSURANCE	\$19,952	\$21,642	\$24,685
GASOLINE & OIL	\$42,760	\$39,370	\$38,000
EQUIPMENT REPAIRS & MAINT	\$16,034	\$35,000	\$20,000
COUNTY DUMP CHARGE	\$34,393	\$44,000	\$48,000
RADIO MAINTENANCE	\$0	\$300	\$500
MATERIALS & SUPPLIES	\$1,908	\$5,000	\$5,000
TIRES	\$5,099	\$6,000	\$6,000
UNIFORMS	\$104	\$240	\$240
AUDIT	\$560	\$590	\$610
CAPITAL RECOVERY	\$0	\$49,379	\$50,620
CONTAINER REPAIR/REPLACEMENT	\$27,656	\$25,000	\$25,000
WEED CONTROL	\$3,934	\$4,500	\$4,500
TOTAL MAINT & OPER	\$194,742	\$279,182	\$271,767
EQUIPMENT	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TRANSFER TO GEN FUND	\$60,130	\$62,273	\$66,578
TOTAL TRANSFERS	\$60,130	\$62,273	\$66,578
TOTAL SANITATION	\$394,517	\$495,969	\$510,435

**Adopted
2013 Budget**

SEWER FUND REVENUE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SEWER REV - INSIDE RESIDENTIAL	\$942,212	\$975,304	\$973,000
SEWER REV - OUTSIDE RESIDENTIAL	\$98,116	\$103,186	\$101,900
SEWER REV - INSIDE COMMERCIAL	\$349,999	\$354,661	\$339,434
SEWER REV - OUTSIDE COMMERCIAL	\$3,012	\$3,346	\$3,156
SEWER INDUSTRIAL - INSIDE	\$319,549	\$269,366	\$264,733
TAPPING CHARGES	\$625	\$943	\$1,650
SEWER DIVISION SERVICES	\$0	\$3,000	\$3,000
PENALTIES	\$15,159	\$14,232	\$15,611
INVESTMENT EARNINGS	\$4,514	\$8,017	\$7,338
MISCELLANEOUS	\$7,080	\$2,000	\$2,000
OUTSIDE BILLING	\$0	\$1,000	\$2,400
PLANT INVESTMENT FEES	\$20,067	\$14,000	\$10,000
COMPENSATION FOR LOSS	\$3,216	\$42,257	\$42,257
OTHER REFUND OF EXPENDITURES	\$163	\$0	\$0
TOTAL REVENUE	\$1,763,712	\$1,791,312	\$1,766,479
EXPENDITURES-SEWER			
PERSONNEL	\$77,303	\$72,542	\$91,768
MAINT & OPER	\$186,757	\$372,148	\$381,906
CAPITAL OUTLAY	\$154,030	\$237,900	\$208,000
DEBT SERVICE	\$176,675	\$179,141	\$179,141
TRANSFERS	\$62,406	\$64,072	\$71,051
TOTAL EXPENDITURES	\$657,171	\$925,803	\$931,866
EXPENDITURES-WASTEWATER			
PERSONNEL	\$295,435	\$251,364	\$277,958
MAINT & OPER	\$454,509	\$849,063	\$833,703
CAPITAL OUTLAY	\$774,910	\$15,310	\$5,500
TRANSFERS	\$159,043	\$162,955	\$166,749
TOTAL EXPENDITURES	\$1,683,897	\$1,278,692	\$1,283,910
BEGINNING BALANCE	\$4,983,612	\$4,406,256	\$3,993,073
TOTAL FUND EQUITY	\$4,406,256	\$3,993,073	\$3,543,776

**Adopted
2013 Budget**

SEWER FUND EXPENDITURES-SEWER	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$39,661	\$47,998	\$49,478
(2) Maintenance Workers			
OVERTIME	\$8,442	\$5,251	\$8,000
DISABILITY INSURANCE	\$400	\$625	\$698
ON CALL	\$0	\$0	\$4,220
WORKERS COMPENSATION	\$2,131	\$1,517	\$2,196
RETIREMENT PROGRAM	\$1,873	\$2,577	\$2,884
SOCIAL SECURITY	\$3,351	\$4,074	\$4,720
MEDICAL INSURANCE	\$21,445	\$10,500	\$19,572
TOTAL PERSONNEL	\$77,303	\$72,542	\$91,768
TRANSFER SERV CNTR LEASE	\$25,687	\$32,206	\$32,497
TRANSFER TO SERV CNTR FND	\$12,542	\$12,906	\$12,908
OFFICE SUPPLIES	\$1	\$125	\$250
PRINTING	\$1,281	\$1,900	\$1,900
POSTAGE	\$7,399	\$7,445	\$7,580
INSURANCE	\$16,118	\$17,483	\$19,941
CONFERENCES & TRAINING	\$1,155	\$1,500	\$1,000
TRAVEL, MEALS & LODGING	\$148	\$600	\$900
GASOLINE & OIL	\$5,387	\$3,390	\$3,500
EQUIPMENT REPAIRS & MAINT	\$4,076	\$6,500	\$6,500
LIFT STATION POWER	\$6,264	\$5,000	\$5,000
RADIO MAINTENANCE	\$0	\$0	\$150
MATERIALS & SUPPLIES	\$22,308	\$18,000	\$15,000
SMALL EQUIP/FURNITURE	\$2,566	\$1,213	\$5,000
TV SEWER LINES	\$0	\$12,000	\$12,000
CONTRACT SERVICES	\$500	\$1,000	\$500
CONTRACT LINE REPAIR	\$29,762	\$10,000	\$5,000
UNIFORMS	\$60	\$120	\$225
AUDIT	\$1,440	\$1,510	\$1,555
CAPITAL RECOVERY	\$0	\$170,000	\$170,000
LIFT STATION REPAIR	\$22,341	\$21,754	\$18,000
LIFT STATION ALARM	\$0	\$2,500	\$2,500
STORM SEWER	\$7,726	\$10,000	\$25,000
CWRPDA LOAN ADMIN FEE	\$19,996	\$19,996	\$20,000
SEWER LINE REPLACEMENT	\$0	\$15,000	\$15,000
TOTAL MAINT & OPER	\$186,757	\$372,148	\$381,906
EQUIPMENT	\$11,844	\$0	\$0
IMPROVEMENTS	\$142,186	\$237,900	\$208,000
TOTAL CAPITAL OUTLAY	\$154,030	\$237,900	\$208,000

**Adopted
2013 Budget**

SEWER FUND EXPENDITURES-SEWER (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
CWRPDA LOAN PRINCIPLE	\$144,512	\$149,864	\$149,864
CWRPDA LOAN INTEREST	\$32,163	\$29,277	\$29,277
TOTAL DEBT SERVICE	<u>\$176,675</u>	<u>\$179,141</u>	<u>\$179,141</u>
TRANSFER TO GEN FUND	\$62,406	\$64,072	\$71,051
TOTAL TRANSFERS	<u>\$62,406</u>	<u>\$64,072</u>	<u>\$71,051</u>
TOTAL SEWER LINES	<u><u>\$657,171</u></u>	<u><u>\$925,803</u></u>	<u><u>\$931,866</u></u>
Small Equipment/Furniture:			
Lift station pumps (2)			\$5,000
Improvements:			
Sewer Line Rehab			\$100,000
Manhole Rehab			\$108,000
			<u>\$208,000</u>

**Adopted
2013 Budget**

SEWER FUND EXPENDITURES-WASTEWATER	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$192,824	\$162,758	\$172,250
Supt./Water & Wastewater Lab Technician (1/2) (2) Wastewater Operators Maintenance Worker			
OVERTIME	\$13,312	\$8,316	\$5,000
DISABILITY INSURANCE	\$2,019	\$1,699	\$2,431
ON CALL	\$0	\$0	\$5,910
WORKERS COMPENSATION	\$8,572	\$5,940	\$6,520
RETIREMENT PROGRAM	\$9,394	\$8,675	\$9,567
SOCIAL SECURITY	\$14,959	\$13,087	\$14,012
MEDICAL INSURANCE	\$54,355	\$50,889	\$62,268
TOTAL PERSONNEL	<u>\$295,435</u>	<u>\$251,364</u>	<u>\$277,958</u>
TRANSFER SERV CNTR LEASE	\$5,835	\$7,315	\$7,381
TRANSFER TO SERV CNTR FND	\$13,743	\$14,117	\$14,097
OFFICE SUPPLIES	\$444	\$572	\$900
ADVERTISING	\$0	\$0	\$50
TELEPHONE	\$3,077	\$3,613	\$3,700
POSTAGE	\$1,666	\$3,873	\$3,500
INSURANCE	\$15,588	\$16,908	\$19,285
CONFERENCES & TRAINING	\$1,500	\$1,500	\$2,000
TRAVEL, MEALS & LODGING	\$501	\$2,000	\$2,500
MEMBERSHIP & DUES	\$327	\$400	\$400
GASOLINE & OIL	\$5,731	\$5,057	\$4,700
EQUIPMENT REPAIRS & MAINT	\$7,595	\$12,000	\$12,000
UTILITIES	\$167,440	\$163,642	\$150,000
CONSULTANT FEES	\$5,728	\$10,000	\$18,000
FEES, CHARGES, PERMITS	\$13,154	\$13,000	\$12,000
FACILITY REPAIRS	\$18,606	\$45,405	\$20,000
FORCE MAIN REPAIRS	\$0	\$2,000	\$2,000
MATERIALS & SUPPLIES	\$44,855	\$28,000	\$30,000
SMALL EQUIP/FURNITURE	\$0	\$510	\$4,275
LABORATORY SUPPLIES	\$11,938	\$15,000	\$20,000
TESTING SERVICES	\$28,497	\$40,193	\$25,000
OUTSIDE BILLING	\$0	\$1,000	\$2,400
UNIFORMS	\$433	\$500	\$540
AUDIT	\$1,445	\$1,520	\$1,565
LAGOON CLEANING RESERVE	\$110,032	\$28,875	\$28,875
CAPITAL RECOVERY	\$0	\$411,063	\$415,035
CHEMICALS	-\$6,911	\$19,500	\$32,000
RECHARGE & FORCE MAIN	\$0	\$500	\$500
SCADA MAINTENANCE	\$3,285	\$1,000	\$1,000
TOTAL MAINT & OPER	<u>\$414,509</u> 35	<u>\$849,063</u>	<u>\$833,703</u>

**Adopted
2013 Budget**

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

	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
EQUIPMENT	\$0	\$0	\$5,500
IMPROVEMENTS	\$774,910	\$15,310	\$0
TOTAL CAPITAL OUTLAY	<u>\$774,910</u>	<u>\$15,310</u>	<u>\$5,500</u>
 TRANSFER TO GENERAL FUND	 \$159,043	 \$162,955	 \$166,749
TOTAL TRANSFERS	<u>\$159,043</u>	<u>\$162,955</u>	<u>\$166,749</u>
 TOTAL WASTEWATER	 <u>\$1,683,897</u>	 <u>\$1,278,692</u>	 <u>\$1,283,910</u>
 Small Equipment/Furniture:			
Miller Evac/Retractable life line w/tripod			\$3,275
Office furniture			<u>\$1,000</u>
			\$4,275
 Equipment:			
Spectrophotometer			\$5,500

**Adopted
2013 Budget**

SERVICE CENTER FUND REVENUE SUMMARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$374	\$780	\$664
TRANSFER OF RESERVES	\$411,091	\$426,876	\$421,178
TRANSFER FR CAP IMPR	\$17,694	\$0	\$0
TRANSFER (LEASE)	\$183,480	\$230,040	\$232,120
TOTAL REVENUE	\$612,639	\$657,696	\$653,962
EXPENDITURE SUMMARY			
SALARIES	\$194,286	\$205,208	\$214,864
Division Operation Coordinator			
(2) Building Maintenance			
(2) Mechanics			
Secretary			
OVERTIME	\$1,291	\$1,668	\$1,000
DISABILITY INSURANCE	\$1,928	\$2,206	\$3,033
WORKERS COMPENSATION	\$8,492	\$7,515	\$2,973
RETIREMENT PROGRAM	\$9,361	\$10,375	\$11,538
SOCIAL SECURITY	\$14,004	\$15,826	\$16,514
MEDICAL INSURANCE	\$50,061	\$56,241	\$66,816
TOTAL PERSONNEL	\$279,423	\$299,039	\$316,738
LEASE PURCHASE	\$226,859	\$230,040	\$232,120
LEASE FEES	\$1,850	\$1,500	\$1,500
OFFICE SUPPLIES	\$1,088	\$1,251	\$1,100
TELEPHONE	\$1,895	\$1,877	\$2,500
INSURANCE	\$16,009	\$17,365	\$19,807
CONFERENCES	\$285	\$1,500	\$1,500
TRAVEL, MEALS & LODGING	\$15	\$1,000	\$1,000
MEMBERSHIPS	\$265	\$450	\$450
SUBSCRIPTIONS	\$1,500	\$1,500	\$1,500
GASOLINE & OIL	\$2,643	\$2,890	\$2,500
BLDG CREW GAS & OIL	\$1,373	\$1,363	\$1,500
EQUIPMENT REPAIRS & MAINT	\$7,642	\$5,000	\$5,000
VEHICLE ALLOWANCE	\$300	\$300	\$300
UTILITIES	\$39,591	\$42,500	\$52,000
FACILITY REPAIRS	\$9,379	\$20,000	\$5,000
RADIO MAINTENANCE	\$0	\$725	\$500
MATERIALS & SUPPLIES	\$9,029	\$7,500	\$7,500
BLDG CREW MATERIAL & SUPPLIES	\$0	\$200	\$2,100
SMALL EQUIPMENT/FURNITURE	\$153	\$3,598	\$2,700
BLDG CREW TOOLS	\$691	\$700	\$500
JANITORIAL SERVICE	\$10,103	\$10,584	\$11,000

**Adopted
2013 Budget**

SERVICE CENTER FUND (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
UNIFORMS	\$396	\$600	\$600
AUDIT	\$510	\$535	\$550
GROUNDS MAINTENANCE	\$1,726	\$5,000	\$5,000
TOTAL MAINT & OPER	<u>\$333,302</u>	<u>\$359,990</u>	<u>\$358,227</u>
 EQUIPMENT	 \$2,209	 \$16,320	 \$6,000
TOTAL CAPITAL OUTLAY	<u>\$2,209</u>	<u>\$16,320</u>	<u>\$6,000</u>
 TRANSFER TO GENERAL FUND	 \$374	 \$700	 \$0
TOTAL TRANSFERS	<u>\$374</u>	<u>\$700</u>	<u>\$0</u>
 TOTAL SERVICE CENTER	 <u>\$615,308</u>	 <u>\$676,049</u>	 <u>\$680,965</u>
 Small equipment/furniture:			
Sliding Compound miter saw			\$600
Card encoder			<u>\$2,100</u>
			\$2,700
 Equipment:			
Power Washer			\$6,000
 BEGINNING BALANCE	 <u>\$284,428</u>	 <u>\$281,759</u>	 <u>\$263,406</u>
 TOTAL FUND EQUITY	 \$281,759	 \$263,406	 \$236,403

**Adopted
2013 Budget**

GENERAL FUND POLICE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$907,716	\$940,753	\$1,108,770
Police Chief			
(2) Police Majors			
(5) Police Sergeants			
(14) Police Officers			
(1) Police Cadet			
Administrative Sec.			
Records Clerk - 40 hrs.			
Records Clerk - 32 hrs.			
OVERTIME	\$73,791	\$52,157	\$56,000
DISABILITY INSURANCE	\$8,071	\$9,688	\$15,651
WORKERS COMPENSATION	\$56,268	\$39,648	\$44,295
RETIREMENT PROGRAM	\$3,307	\$3,751	\$4,582
SOCIAL SECURITY	\$15,405	\$15,586	\$21,368
MEDICAL INSURANCE	\$193,624	\$205,591	\$286,836
PENSION	\$76,667	\$80,195	\$26,609
TOTAL PERSONNEL	\$1,334,849	\$1,347,369	\$1,564,111
OFFICE SUPPLIES	\$4,267	\$3,332	\$5,200
TELEPHONE	\$11,149	\$12,231	\$12,000
PRINTING	\$2,038	\$3,600	\$3,600
POSTAGE	\$1,231	\$956	\$1,300
CONFERENCES & TRAINING	\$1,715	\$9,000	\$11,800
TRAVEL, MEALS & LODGING	\$5,745	\$9,000	\$9,000
MEMBERSHIP & DUES	\$235	\$980	\$1,000
SUBSCRIPTION/PUBLICATION	\$202	\$6,654	\$7,683
ACADEMY EXPENSES	\$0	\$0	\$11,000
GASOLINE & OIL	\$34,354	\$33,033	\$40,000
EQUIPMENT REPAIRS & MAINT	\$15,723	\$19,089	\$20,500
RADIO MAINTENANCE	\$0	\$1,000	\$3,000
TASER SUPPLIES	\$4,696	\$4,105	\$11,806
MATERIALS & SUPPLIES	\$9,435	\$12,500	\$15,000
SMALL EQUIP/FURNITURE	\$13,491	\$10,883	\$21,980
DRUG TASK FORCE	\$2,000	\$2,000	\$2,000
GRANT EXPENSE	\$9,840	\$10,348	\$3,660
ASSAULT EXAMS	\$0	\$3,000	\$3,000
OVER/SHORT	\$0	\$5	\$5
PHYSICAL EXAMS	\$4,473	\$2,000	\$3,500
POLICE SEIZURES	\$0	\$1,000	\$1,000
CRIMINAL INVESTIGATION	\$1,484	\$5,000	\$7,000
UNIFORMS	\$5,947	\$9,000	\$9,000

**Adopted
2013 Budget**

GENERAL FUND POLICE (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
COMMUNITY RELATIONS	\$1,341	\$2,700	\$2,700
AMMUNITION	\$7,490	\$7,500	\$7,500
TOTAL MAINT & OPER	<u>\$136,856</u>	<u>\$170,928</u>	<u>\$214,234</u>
 TRANSFER TO CAPITAL EQUIP	 \$48,737	 \$113,100	 \$45,732
TOTAL CAPITAL OUTLAY	<u>\$48,737</u>	<u>\$113,100</u>	<u>\$45,732</u>
 TOTAL POLICE	 <u><u>\$1,520,442</u></u>	 <u><u>\$1,631,397</u></u>	 <u><u>\$1,824,077</u></u>

Small Equipment/Furniture:

(8) tactical vests @ \$2,660	\$21,280
(2) ballistic helmets @ \$350	<u>\$700</u>
	\$21,980

Equipment:

Replacement costs	\$45,732
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**Adopted
2013 Budget**

GENERAL FUND DISPATCH	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$276,799	\$269,498	\$316,084
Dispatch Supervisor			
(8) Dispatchers - 40 hrs.			
(2) Dispatchers - 32 hrs.			
OVERTIME	\$42,249	\$57,444	\$20,000
DISABILITY INSURANCE	\$2,236	\$2,357	\$4,462
WORKERS COMPENSATION	\$1,459	\$1,027	\$817
RETIREMENT PROGRAM	\$10,895	\$8,879	\$16,974
SOCIAL SECURITY	\$23,383	\$25,011	\$25,710
MEDICAL INSURANCE	\$63,559	\$63,562	\$118,980
TOTAL PERSONNEL	\$420,580	\$427,778	\$503,027
OFFICE SUPPLIES	\$17	\$750	\$750
TELEPHONE	\$7,155	\$7,733	\$8,000
POSTAGE	\$4	\$25	\$50
CONFERENCES & TRAINING	\$838	\$1,250	\$2,500
TRAVEL, MEALS & LODGING	\$1,084	\$1,250	\$2,500
SUBSCRIPTIONS	\$847	\$1,450	\$1,450
EQUIPMENT REPAIRS & MAINT	\$1,381	\$3,000	\$3,000
UTILITIES	\$9,223	\$8,000	\$8,000
RENTS & CHARGES	\$1,200	\$1,200	\$1,200
MAINTENANCE CONTRACT	\$3,300	\$27,630	\$27,630
FACILITY REPAIRS	\$0	\$500	\$500
RADIO MAINTENANCE	\$364	\$400	\$400
MATERIALS & SUPPLIES	\$2,150	\$2,000	\$2,000
JANITOR SERVICE	\$2,750	\$3,000	\$3,000
HARDWARE/SOFTWARE LEASE	\$16,125	\$16,530	\$17,520
UNIFORMS	\$148	\$800	\$800
TOTAL MAINT & OPER	\$46,586	\$75,518	\$79,300
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL DISPATCH	\$467,166	\$503,296	\$582,327

**Adopted
2013 Budget**

GENERAL FUND YOUTH SERVICES	ACTUAL 2011	PROJECTED 2012	PROJECTED 2013
SALARIES	\$64,207	\$67,298	\$68,146
Youth Services Coordinator			
Secretary - 32 hrs.			
OVERTIME	\$0	\$0	\$100
DISABILITY INSURANCE	\$698	\$709	\$962
WORKERS COMPENSATION	\$1,320	\$943	\$55
RETIREMENT PROGRAM	\$3,448	\$3,584	\$3,659
SOCIAL SECURITY	\$4,254	\$5,148	\$5,221
MEDICAL INSURANCE	\$24,508	\$25,459	\$27,672
TOTAL PERSONNEL	\$98,435	\$103,141	\$105,815
OFFICE SUPPLIES	\$328	\$211	\$600
TELEPHONE	\$1,430	\$1,635	\$2,050
POSTAGE	\$135	\$97	\$200
CONFERENCES & TRAINING	\$0	\$200	\$200
TRAVEL, MEALS & LODGING	\$253	\$722	\$700
MEMBERSHIP & DUES	\$0	\$108	\$108
EQUIPMENT REPAIRS & MAINT	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$3	\$150	\$150
TOTAL MAINT & OPER	\$2,149	\$3,223	\$4,108
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL YOUTH SERVICES	\$100,584	\$106,364	\$109,923

**Adopted
2013 Budget**

GENERAL FUND FIRE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$645,356	\$672,791	\$671,490
Fire Chief			
(3) Fire Captains			
(12) Fire Engineers			
Secretary - 20 hrs			
OVERTIME	\$73,309	\$69,759	\$70,875
DISABILITY INSURANCE	\$6,585	\$5,717	\$9,478
SEASONAL EMPLOYEES	\$2,947	\$4,453	\$5,000
WORKERS COMPENSATION	\$50,409	\$36,194	\$47,645
RETIREMENT	\$0	\$436	\$760
SOCIAL SECURITY	\$9,887	\$10,732	\$10,997
MEDICAL INSURANCE	\$163,201	\$149,536	\$172,776
PENSION	\$61,717	\$62,591	\$68,407
VOL FIRE PENSION	\$12,501	\$12,501	\$12,501
OLD HIRE FIRE PENSION	\$34,237	\$34,237	\$47,868
TOTAL PERSONNEL	\$1,060,149	\$1,058,947	\$1,117,797
OFFICE SUPPLIES	\$2,496	\$1,672	\$2,000
TELEPHONE	\$7,390	\$7,894	\$8,500
PRINTING	\$982	\$1,000	\$1,000
POSTAGE	\$306	\$436	\$300
CONFERENCES & TRAINING	\$9,410	\$10,000	\$14,000
TRAVEL, MEALS & LODGING	\$4,004	\$4,000	\$6,000
MEMBERSHIP & DUES	\$1,766	\$1,600	\$1,600
SUBSCRIPTION/PUBLICATION	\$1,670	\$3,500	\$2,500
GASOLINE & OIL	\$19,170	\$23,168	\$21,000
EQUIPMENT REPAIRS & MAINT	\$36,049	\$70,000	\$70,000
UTILITIES	\$17,135	\$13,297	\$17,000
FACILITY REPAIRS	\$5,109	\$13,000	\$7,000
RADIO MAINTENANCE	\$1,581	\$2,000	\$6,000
MATERIALS & SUPPLIES	\$14,058	\$25,000	\$25,000
SMALL EQUIP/FURNITURE	\$3,405	\$22,361	\$28,575
PHYSICAL EXAMS	\$3,485	\$4,500	\$4,500
CONTRACT SERVICES	\$0	\$13,807	\$0
UNIFORMS	\$9,697	\$10,000	\$12,500
TURN OUT GEAR	\$14,973	\$20,000	\$20,000
GRANT EXPENSE	\$11,359	\$0	\$0
COMMUNITY RELATIONS	\$3,840	\$4,000	\$3,500
TOTAL MAINT & OPER	\$167,885	\$251,235	\$250,975

**Adopted
2013 Budget**

GENERAL FUND FIRE (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
IMPROVEMENTS	\$0	\$0	\$16,300
TRANSFER TO CAPITAL EQUIP	\$67,000	\$118,360	\$132,022
TOTAL CAPITAL OUTLAY	<u>\$67,000</u>	<u>\$118,360</u>	<u>\$148,322</u>
 TOTAL FIRE	 <u>\$1,295,034</u>	 <u>\$1,428,542</u>	 <u>\$1,517,094</u>

Small equipment/furniture:

Hand held radios (2)	\$8,300
Pagers (5)	\$1,875
Light bar replacement	\$4,900
Recliners	\$2,500
Table & Chairs	\$2,000
Hazmat Replacement Equipment	\$3,000
Investigation Equipment	\$1,000
Storage unit	\$4,000
TEMS Team	\$1,000
	<u>\$28,575</u>

Equipment:

Replacement costs	\$34,685
Replacement costs (exercise equip)	\$3,000
Lease Payment	\$35,137
Suburban 4X4	\$40,200
SCBA Replacement	\$13,000
Intercom system	\$6,000
	<u>\$132,022</u>

Improvements:

Apparatus floor heater	\$16,300
	<u>\$16,300</u>

**Adopted
2013 Budget**

GENERAL FUND AMBULANCE SERVICE	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$62,153	\$214,994	\$212,633
(6) Fire Engineers			
OVERTIME	\$24,261	\$75,339	\$85,215
DISABILITY INSURANCE	\$22	\$1,196	\$3,001
ON CALL	\$10,560	\$37,361	\$52,560
TRANSPORT	\$0	\$8,809	\$24,000
WORKERS COMPENSATION	\$4,043	\$16,892	\$24,205
SOCIAL SECURITY	\$1,269	\$5,453	\$10,176
MEDICAL INSURANCE	\$1,879	\$36,538	\$58,320
PENSION	\$6,634	\$22,075	\$22,539
TOTAL PERSONNEL	\$110,821	\$418,657	\$492,649
INSURANCE	\$1,760	\$6,628	\$7,000
CONFERENCES & TRAINING	\$2,867	\$5,000	\$11,900
TRAVEL, MEALS & LODGING	\$1,498	\$2,500	\$2,000
MEMBERSHIP & DUES	\$0	\$0	\$1,000
GASOLINE & OIL	\$3,482	\$14,501	\$17,000
EQUIPMENT REPAIRS & MAINT	\$4,240	\$5,000	\$15,000
FACILITY REPAIRS	\$1,352	\$0	\$1,000
MATERIALS & SUPPLIES	\$11,053	\$5,000	\$15,000
MEDICAL SUPPLIES	\$111,845	\$17,756	\$22,000
PHYSICAL EXAMS	\$1,911	\$2,000	\$1,100
UNIFORMS	\$4,161	\$7,000	\$7,000
UNIFORMS - EMS	\$302	\$5,000	\$5,000
TURN OUT GEAR	\$2,765	\$11,140	\$11,140
TOTAL MAINT & OPER	\$147,236	\$81,525	\$116,140
TOTAL AMBULANCE SERVICE	\$258,057	\$500,182	\$608,789

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**Adopted
2013 Budget**

GENERAL FUND PLR ADMINISTRATION	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$158,631	\$289,156	\$333,164
Director of Parks, Library, Recreation			
Administrative Sec.			
Supt./Recreation			
Recreation Supervisor			
Asst. to Rec. Supt.			
Museum Curator			
Supt./Library			
Supt./Park, Cemetery, Forestry			
OVERTIME	\$578	\$285	\$200
DISABILITY INSURANCE	\$1,472	\$2,889	\$4,703
WORKERS COMPENSATION	\$751	\$954	\$864
RETIREMENT PROGRAM	\$5,643	\$11,962	\$17,891
SOCIAL SECURITY	\$11,471	\$22,142	\$25,502
MEDICAL INSURANCE	\$27,751	\$55,908	\$86,388
TOTAL PERSONNEL	\$206,297	\$383,296	\$468,712
OFFICE SUPPLIES	\$842	\$800	\$800
TELEPHONE	\$896	\$1,036	\$1,100
PRINTING	\$287	\$1,200	\$1,200
POSTAGE	\$1,611	\$1,800	\$1,900
CONFERENCES & TRAINING	\$522	\$250	\$1,000
TRAVEL, MEALS & LODGING	\$674	\$1,000	\$1,000
MEMBERSHIP & DUES	\$320	\$500	\$750
SUBSCRIPTION/PUBLICATION	\$98	\$100	\$100
GASOLINE & OIL	\$13	\$0	\$0
EQUIPMENT REPAIRS & MAINT	\$0	\$300	\$300
VEHICLE ALLOWANCE	\$2,400	\$3,300	\$4,200
MATERIALS & SUPPLIES	\$375	\$400	\$350
GRANT EXPENSE	\$0	\$0	\$100,000
TOTAL MAINT & OPER	\$8,038	\$10,686	\$112,700
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL PLR ADMINISTRATION	\$214,335	\$393,982	\$581,412

**Adopted
2013 Budget**

GENERAL FUND CEMETERY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$77,263	\$71,042	\$73,528
(3) Maintenance Workers			
OVERTIME	\$7,446	\$8,453	\$8,000
DISABILITY INSURANCE	\$654	\$711	\$1,038
ON CALL	\$0	\$0	\$4,180
SEASONAL EMPLOYEES	\$2,890	\$4,900	\$0
WORKERS COMPENSATION	\$6,893	\$4,194	\$5,139
RETIREMENT PROGRAM	\$2,739	\$2,616	\$4,173
SOCIAL SECURITY	\$6,324	\$6,456	\$6,557
MEDICAL INSURANCE	\$28,054	\$28,752	\$41,508
TOTAL PERSONNEL	\$132,263	\$127,124	\$144,123
OFFICE SUPPLIES	\$130	\$200	\$575
TELEPHONE	\$1,830	\$1,250	\$1,500
POSTAGE	\$0	\$100	\$75
CONFERENCES & TRAINING	\$313	\$200	\$800
TRAVEL, MEALS & LODGING	\$36	\$100	\$500
GASOLINE & OIL	\$7,001	\$5,872	\$7,000
EQUIPMENT REPAIRS & MAINT	\$8,350	\$6,000	\$7,000
UTILITIES	\$12,767	\$11,817	\$15,000
FACILITY REPAIRS	\$4,181	\$5,000	\$800
RADIO MAINTENANCE	\$99	\$50	\$50
MATERIALS & SUPPLIES	\$9,467	\$7,000	\$10,000
SMALL EQUIP/FURNITURE	\$0	\$7,424	\$0
CONTRACT SERVICES	\$6,583	\$7,000	\$7,000
UNIFORMS	\$157	\$500	\$500
REPURCHASE CEMETERY LOTS	\$442	\$1,000	\$1,000
FERTILIZER	\$9,000	\$10,000	\$10,000
CHEMICALS	\$4,738	\$5,500	\$5,500
TOTAL MAINT & OPER	\$65,094	\$69,013	\$67,300
IMPROVEMENTS	\$0	\$10,500	\$3,000
TRANSFER TO CAPITAL EQUIP	\$0	\$18,531	\$13,888
TOTAL CAPITAL OUTLAY	\$0	\$29,031	\$16,888
TOTAL CEMETERY	\$197,357	\$225,168	\$228,311

Equipment:			
Replacement costs			\$4,523
Mower			\$9,365
			<u>\$13,888</u>
Improvements:			
Survey			\$3,000

**Adopted
2013 Budget**

GENERAL FUND MUSEUM	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$93,191	\$47,356	\$68,406
Museum Associate			
(3) Museum Assistants - 24 hrs			
Maintenance Worker - 20 hrs			
OVERTIME	\$74	\$200	\$200
DISABILITY INSURANCE	\$527	\$250	\$966
SEASONAL	\$2,539	\$0	\$0
WORKERS COMPENSATION	\$457	\$182	\$178
RETIREMENT PROGRAM	\$3,878	\$2,005	\$3,673
SOCIAL SECURITY	\$7,174	\$3,623	\$5,248
MEDICAL INSURANCE	\$12,421	\$222	\$240
TOTAL PERSONNEL	\$120,261	\$53,838	\$78,911
OFFICE SUPPLIES	\$571	\$1,825	\$700
ADVERTISING	\$574	\$500	\$500
TELEPHONE	\$2,209	\$2,513	\$2,700
POSTAGE	\$345	\$350	\$450
CONFERENCES & TRAINING	\$242	\$300	\$600
TRAVEL, MEALS & LODGING	\$1,023	\$550	\$750
MEMBERSHIP & DUES	\$355	\$555	\$610
EQUIPMENT REPAIRS & MAINT	\$209	\$500	\$500
VEHICLE ALLOWANCE	\$900	\$0	\$0
UTILITIES	\$18,211	\$15,000	\$18,000
FACILITY REPAIRS	\$7,776	\$7,500	\$7,500
MATERIALS & SUPPLIES	\$7,049	\$12,423	\$6,000
HERITAGE FESTIVAL	\$3,080	\$3,500	\$4,200
PROGRAMS & EXHIBITS	\$2,866	\$3,500	\$3,500
TOTAL MAINT & OPER	\$45,410	\$49,016	\$46,010
IMPROVEMENTS	\$9,690	\$10,000	\$22,000
TOTAL CAPITAL OUTLAY	\$9,690	\$10,000	\$22,000
TOTAL MUSEUM	\$175,361	\$112,854	\$146,921

Improvements:

Painting/push button entry/alarm	\$22,000
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**Adopted
2013 Budget**

GENERAL FUND PARKS	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$162,809	\$155,236	\$160,160
(6) Maintenance Workers			
OVERTIME	\$6,928	\$5,661	\$9,000
DISABILITY INSURANCE	\$1,718	\$1,514	\$2,261
ON CALL	\$0	\$0	\$4,620
SEASONAL EMPLOYEES	\$20,038	\$31,700	\$39,900
WORKERS COMPENSATION	\$10,042	\$6,523	\$7,846
RETIREMENT PROGRAM	\$8,445	\$7,110	\$8,849
SOCIAL SECURITY	\$13,116	\$14,734	\$16,347
MEDICAL INSURANCE	\$59,759	\$53,592	\$66,816
TOTAL PERSONNEL	\$282,855	\$276,070	\$315,799
OFFICE SUPPLIES	\$299	\$200	\$300
POSTAGE	\$4	\$50	\$10
CONFERENCES & TRAINING	\$778	\$300	\$1,650
TRAVEL, MEALS & LODGING	\$374	\$400	\$1,200
MEMBERSHIP & DUES	\$275	\$250	\$300
GASOLINE & OIL	\$18,445	\$18,209	\$16,000
EQUIPMENT REPAIRS & MAINT	\$18,787	\$13,000	\$13,000
PLAYGROUND REPAIR	\$3,843	\$4,500	\$5,500
UTILITIES	\$23,414	\$18,000	\$20,500
FACILITY REPAIRS	\$6,730	\$7,000	\$7,000
RADIO MAINTENANCE	\$0	\$100	\$100
MATERIALS & SUPPLIES	\$36,733	\$30,450	\$25,500
SMALL EQUIP/FURNITURE	\$0	\$19,745	\$0
CONTRACT SERVICES	\$3,235	\$3,300	\$3,300
UNIFORMS	\$277	\$1,100	\$1,200
FERTILIZER	\$13,844	\$14,000	\$14,000
CHEMICALS	\$8,354	\$10,000	\$10,000
TOTAL MAINT & OPER	\$135,392	\$140,604	\$119,560
TRANSFER TO CAPITAL EQUIP	\$0	\$87,635	\$14,347
TOTAL CAPITAL OUTLAY	\$0	\$87,635	\$14,347
TOTAL PARKS	\$418,247	\$504,309	\$449,706
Equipment:			
Replacement costs			\$14,347

**Adopted
2013 Budget**

GENERAL FUND FORESTRY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$47,842	\$52,691	\$54,392
(1) Tree Trimmers			
(1) Maintenance I			
OVERTIME	\$1,600	\$1,046	\$1,000
DISABILITY INSURANCE	\$488	\$618	\$768
SEASONAL EMPLOYEES	\$7,351	\$3,300	\$0
WORKERS COMPENSATION	\$3,391	\$1,908	\$3,417
RETIREMENT PROGRAM	\$2,264	\$1,643	\$2,921
SOCIAL SECURITY	\$3,791	\$4,363	\$4,237
MEDICAL INSURANCE	\$16,343	\$25,459	\$27,672
TOTAL PERSONNEL	\$83,070	\$91,028	\$94,407
OFFICE SUPPLIES	\$10	\$50	\$75
POSTAGE	\$11	\$10	\$25
CONFERENCES & TRAINING	\$188	\$250	\$500
TRAVEL, MEALS & LODGING	\$3	\$150	\$300
MEMBERSHIP & DUES	\$337	\$215	\$250
GASOLINE & OIL	\$6,112	\$6,000	\$6,500
EQUIPMENT REPAIRS & MAINT	\$8,132	\$28,000	\$8,500
RADIO MAINTENANCE	\$0	\$0	\$50
MATERIALS & SUPPLIES	\$2,029	\$2,000	\$2,000
SMALL EQUIP/FURNITURE	\$0	\$2,395	\$1,575
CONTRACT SERVICES	\$2,395	\$8,300	\$10,000
UNIFORMS	\$164	\$350	\$350
NEW TREES	\$5,628	\$5,944	\$5,000
PLANTING PROJECT	\$850	\$1,000	\$1,000
DUMP FEES	\$1,450	\$2,500	\$3,500
TOTAL MAINT & OPER	\$27,309	\$57,164	\$39,625
TRANSFER TO CAPITAL EQUIP	\$0	\$6,449	\$6,449
TOTAL CAPITAL OUTLAY	\$0	\$6,449	\$6,449
TOTAL FORESTRY	\$110,379	\$154,641	\$140,481
Small Equipment/Furniture:			
trim saw			\$1,575
Equipment:			
Replacement costs			\$6,449

**Adopted
2013 Budget**

GENERAL FUND RECREATION CENTER	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$82,497	\$83,274	\$65,676
(1) Cashiers/Receptionists			
Rec Center Custodian - 40 hrs.			
Rec Center Custodian - 20 hrs.			
OVERTIME	\$980	\$1,000	\$1,800
DISABILITY INSURANCE	\$715	\$674	\$927
SEASONAL EMPLOYEES	\$148,371	\$142,000	\$150,000
WORKERS COMPENSATION	\$14,368	\$10,079	\$7,986
RETIREMENT PROGRAM	\$4,406	\$4,338	\$3,527
SOCIAL SECURITY	\$17,077	\$17,310	\$16,637
MEDICAL INSURANCE	\$24,566	\$25,508	\$27,672
TOTAL PERSONNEL	\$292,980	\$284,183	\$274,225
OFFICE SUPPLIES	\$686	\$1,000	\$1,200
ADVERTISING	\$110	\$500	\$500
TELEPHONE	\$3,147	\$3,500	\$3,800
PRINTING	\$1,760	\$1,000	\$1,000
POSTAGE	\$700	\$750	\$750
CONFERENCES & TRAINING	\$610	\$500	\$1,250
TRAVEL, MEALS & LODGING	\$410	\$600	\$1,250
MEMBERSHIP & DUES	\$75	\$75	\$150
SUBSCRIPTION/PUBLICATION	\$394	\$410	\$410
AWARDS	\$408	\$225	\$225
RED CROSS LESSONS/TRAINING	\$3,361	\$6,100	\$6,500
GASOLINE & OIL	\$137	\$50	\$150
EQUIPMENT REPAIRS & MAINT	\$18,162	\$25,000	\$25,000
UTILITIES	\$92,920	\$75,000	\$75,000
MAINTENANCE CONTRACT	\$7,296	\$7,296	\$7,500
FACILITY REPAIRS	\$79,372	\$32,000	\$25,000
MATERIALS & SUPPLIES	\$20,582	\$20,000	\$20,000
SMALL EQUIP/FURNITURE	\$1,627	\$0	\$0
OVER & SHORT ACCOUNT	-\$21	\$5	\$50
UNIFORMS	\$727	\$1,100	\$1,100
CHEMICALS	\$15,667	\$20,000	\$20,000
TOTAL MAINT & OPER	\$248,130	\$195,111	\$190,835
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL RECREATION CENTER	\$541,110	\$479,294	\$465,060

**Adopted
2013 Budget**

GENERAL FUND	ACTUAL	PROJECTED	ADOPTED
SOFTBALL	2011	2012	2013
SEASONAL EMPLOYEES	\$10,038	\$6,000	\$8,000
WORKERS COMPENSATION	\$600	\$200	\$295
SOCIAL SECURITY	\$768	\$459	\$612
TOTAL PERSONNEL	<u>\$11,406</u>	<u>\$6,659</u>	<u>\$8,907</u>
TELEPHONE	\$522	\$615	\$676
AWARDS	\$1,838	\$300	\$300
EQUIPMENT REPAIRS & MAINT	\$622	\$5,000	\$5,000
UTILITIES	\$14,051	\$15,000	\$15,000
FACILITY REPAIRS	\$4,981	\$5,500	\$5,550
MATERIALS & SUPPLIES	\$7,694	\$6,100	\$7,500
TOTAL MAINT & OPER	<u>\$29,708</u>	<u>\$32,515</u>	<u>\$34,026</u>
TOTAL SOFTBALL	<u><u>\$41,114</u></u>	<u><u>\$39,174</u></u>	<u><u>\$42,933</u></u>
 YOUTH SOFTBALL			
SEASONAL EMPLOYEES	\$7,215	\$7,000	\$7,500
WORKERS COMPENSATION	\$288	\$234	\$277
SOCIAL SECURITY	\$552	\$536	\$574
TOTAL PERSONNEL	<u>\$8,055</u>	<u>\$7,770</u>	<u>\$8,351</u>
AWARDS	\$376	\$0	\$0
EQUIPMENT REPAIRS	\$0	\$300	\$300
MATERIALS & SUPPLIES	\$3,023	\$3,000	\$3,700
TOTAL MAINT & OPER	<u>\$3,399</u>	<u>\$3,300</u>	<u>\$4,000</u>
TOTAL YOUTH SOFTBALL	<u><u>\$11,454</u></u>	<u><u>\$11,070</u></u>	<u><u>\$12,351</u></u>
 BASKETBALL			
SEASONAL EMPLOYEES	\$8,031	\$7,263	\$7,500
WORKERS COMPENSATION	\$288	\$240	\$277
SOCIAL SECURITY	\$602	\$556	\$574
TOTAL PERSONNEL	<u>\$8,921</u>	<u>\$8,059</u>	<u>\$8,351</u>
AWARDS	\$552	\$0	\$0
MATERIALS & SUPPLIES	\$230	\$225	\$300
TOTAL MAINT & OPER	<u>\$782</u>	<u>\$225</u>	<u>\$300</u>
TOTAL BASKETBALL	<u><u>\$9,703</u></u>	<u><u>\$8,284</u></u>	<u><u>\$8,651</u></u>

**Adopted
2013 Budget**

GENERAL FUND VOLLEYBALL	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SEASONAL EMPLOYEES	\$4,769	\$6,000	\$6,000
WORKERS COMPENSATION	\$264	\$200	\$221
SOCIAL SECURITY	\$355	\$459	\$459
TOTAL PERSONNEL	\$5,388	\$6,659	\$6,680
AWARDS	\$693	\$0	\$0
MATERIALS & SUPPLIES	\$240	\$200	\$300
TOTAL MAINT & OPER	\$933	\$200	\$300
TOTAL VOLLEYBALL	\$6,321	\$6,859	\$6,980
TOLLA BROWN PARK			
UTILITIES	\$9,511	\$10,000	\$9,000
MATERIALS & SUPPLIES	\$1,282	\$1,500	\$2,660
TOTAL MAINT & OPER	\$10,793	\$11,500	\$11,660
TOTAL TOLLA BROWN PARK	\$10,793	\$11,500	\$11,660
SPECIAL EVENTS			
MATERIALS & SUPPLIES	\$0	\$500	\$500
EMPLOYEE SWELLNESS	\$3,068	\$2,000	\$3,000
JULY 4TH CELEBRATION	\$9,327	\$11,000	\$11,000
EMPLOYEE PICNIC	\$1,146	\$2,500	\$2,500
EMPLOYEE APPRECIATION	\$3,649	\$1,500	\$3,500
EMPLOYEE XMAS GIFT	\$4,080	\$4,000	\$4,000
TOTAL MAINT & OPER	\$21,270	\$21,500	\$24,500
TOTAL SPECIAL EVENTS	\$21,270	\$21,500	\$24,500

**Adopted
2013 Budget**

GENERAL FUND	ACTUAL	PROJECTED	ADOPTED
TENNIS	2011	2012	2013
SEASONAL EMPLOYEES	\$2,660	\$5,000	\$0
WORKERS COMPENSATION	\$240	\$167	\$0
SOCIAL SECURITY	\$204	\$383	\$0
TOTAL PERSONNEL	\$3,104	\$5,550	\$0
AWARDS	\$55	\$0	\$0
UTILITIES	\$13,625	\$12,194	\$14,000
FACILITY REPAIRS	\$0	\$700	\$700
COURT & LIGHT REPAIRS	\$0	\$2,250	\$2,250
MATERIALS & SUPPLIES	\$1,661	\$1,500	\$1,500
TOTAL MAINT & OPER	\$15,341	\$16,644	\$18,450
TOTAL TENNIS	\$18,445	\$22,194	\$18,450
 YOUTH BASKETBALL			
SEASONAL EMPLOYEES	\$16,346	\$16,000	\$15,000
WORKERS COMPENSATION	\$696	\$534	\$553
SOCIAL SECURITY	\$1,261	\$1,224	\$1,148
TOTAL PERSONNEL	\$18,303	\$17,758	\$16,701
MATERIALS & SUPPLIES	\$6,595	\$7,000	\$8,300
TOTAL MAINT & OPER	\$6,595	\$7,000	\$8,300
TOTAL YOUTH BASKETBALL	\$24,898	\$24,758	\$25,001
 YOUTH VOLLEYBALL			
SEASONAL EMPLOYEES	\$4,201	\$6,500	\$5,000
WORKERS COMPENSATION	\$192	\$217	\$184
SOCIAL SECURITY	\$331	\$497	\$383
TOTAL PERSONNEL	\$4,724	\$7,214	\$5,567
MATERIALS & SUPPLIES	\$3,784	\$3,500	\$4,400
TOTAL MAINT & OPER	\$3,784	\$3,500	\$4,400
TOTAL YOUTH VOLLEYBALL	\$8,508	\$10,714	\$9,967

**Adopted
2013 Budget**

GENERAL FUND YOUTH BASEBALL	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SEASONAL EMPLOYEES	\$0	\$0	\$3,100
WORKERS COMPENSATION	\$149	\$103	\$114
SOCIAL SECURITY	\$0	\$0	\$237
TOTAL PERSONNEL	\$149	\$103	\$3,451
UTILITIES	\$11,870	\$12,000	\$12,000
FACILITY REPAIRS	\$1,693	\$5,500	\$4,000
MATERIALS & SUPPLIES	\$3,090	\$3,000	\$3,000
STERLING BASEBALL ORGAN	\$3,000	\$3,000	\$3,000
TOTAL MAINT & OPER	\$19,653	\$23,500	\$22,000
TOTAL YOUTH BASEBALL	\$19,802	\$23,603	\$25,451

**Adopted
2013 Budget**

GENERAL FUND LIBRARY	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
SALARIES	\$218,175	\$179,831	\$196,560
(3) Library Associates			
(6) Library Assistants - 20 hrs			
(1) Library Assistant - 29 hrs			
Literacy Coordinator - 20 hrs			
OVERTIME	\$0	\$300	\$300
DISABILITY INSURANCE	\$1,438	\$975	\$2,775
WORKERS COMPENSATION	\$1,054	\$590	\$510
RETIREMENT PROGRAM	\$11,419	\$9,061	\$10,555
SOCIAL SECURITY	\$15,838	\$13,757	\$15,060
MEDICAL INSURANCE	\$39,448	\$30,735	\$33,408
TOTAL PERSONNEL	\$287,372	\$235,249	\$259,168
OFFICE SUPPLIES	\$1,570	\$3,000	\$2,700
ADVERTISING	\$88	\$300	\$300
TELEPHONE	\$2,435	\$2,500	\$1,700
PRINTING	\$294	\$500	\$500
POSTAGE	\$1,405	\$3,000	\$1,235
CONFERENCES & TRAINING	\$568	\$500	\$900
TRAVEL, MEALS & LODGING	\$708	\$700	\$1,300
MEMBERSHIP & DUES	\$95	\$100	\$265
SUBSCRIPTION/PUBLICATION	\$17,692	\$25,000	\$26,000
EQUIPMENT REPAIRS & MAINT	\$30	\$800	\$800
COMPUTER UPGRADE & MAINT	\$19,914	\$25,900	\$28,855
UTILITIES	\$23,794	\$25,000	\$21,087
FACILITY REPAIRS	\$3,657	\$8,000	\$8,500
MATERIALS & SUPPLIES	\$13,336	\$14,404	\$12,500
SMALL EQUIP/FURNITURE	\$3,859	\$7,626	\$16,750
GRANT EXPENSE	\$9,560	\$2,500	\$0
JANITOR SERVICE	\$29,805	\$33,060	\$33,060
BOOK REPAIRS	\$0	\$250	\$250
BOOKS	\$53,518	\$74,395	\$59,250
LITERACY PROGRAM	\$0	\$1,000	\$1,000
SPECIAL PROGRAMS	\$1,100	\$2,000	\$2,300
TOTAL MAINT & OPER	\$183,428	\$230,535	\$219,252
TRANSFER TO CAPITAL EQUIP	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL LIBRARY	\$470,800	\$465,784	\$478,420

Adopted
2013 Budget

GENERAL FUND LIBRARY (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
Small Equipment/Furniture:			
Computers (5)			\$5,000
eBook readers (6)			\$1,500
I pads (2) & itouch (3)			\$1,800
Black out blinds community room			\$5,450
Signs for stacks			\$3,000
			<hr/>
			\$16,750

**Adopted
2013 Budget**

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$1,154	\$1,642	\$1,500
MISCELLANEOUS	\$8,432	\$1,050	\$50
LEASE - TCI	\$6,601	\$6,282	\$6,850
LEASE - KENTEC	\$90	\$90	\$90
LEASE - FRITZLER	\$327	\$327	\$327
LEASE - TRINIDAD BENHAM	\$3,500	\$3,500	\$3,500
RENT - KSTC	\$2,216	\$2,302	\$2,300
RENT - CELLULAR ONE	\$3,806	\$3,939	\$3,939
SALE OF ASSET	\$100,000	\$0	\$0
GRANTS	\$139,544	\$85,500	\$0
DONATION	\$117,487	\$0	\$0
DONATION - MUSEUM BLDG	\$26,167	\$0	\$0
TRANSFER FR ELNA ANDERSON	\$117,775	\$0	\$0
TRANSFER FR ETHEL LINDSTROM	\$151,621	\$0	\$0
TOTAL REVENUE	\$678,720	\$104,632	\$18,556

CAPITAL PROJECTS FUND CAPITAL IMPROVEMENT FUND (CONTINUED)	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
MUSEUM - BUILDING	\$672,703	\$0	\$0
MUSEUM - EXHIBITS	\$193,640	\$49,929	\$0
LIBRARY ADDITION	\$204,369	\$0	\$0
LAND TRANSACTION	\$100	\$0	\$0
LAND PURCHASE	\$105,355	\$0	\$0
BUILDING IMPR	\$0	\$90,000	\$0
AUDIT	\$510	\$535	\$300
TRANSFER TO SERV CENTER	\$17,694	\$0	\$0
TRANSFER TO LIBRARY IMPROV	\$22,138	\$0	\$0
TOTAL EXPENDITURES	\$1,216,509	\$140,464	\$300

BEGINNING BALANCE	\$1,364,443	\$826,654	\$790,822
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TOTAL FUND EQUITY	\$826,654	\$790,822	\$809,078
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**Adopted
2013 Budget**

INTERNAL SERVICE FUND CAPITAL REPLACEMENT FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$814	\$1,627	\$1,400
COMPENSATION FOR LOSS	\$15,397	\$0	\$0
TRANSFER OF RESERVES	\$131,487	\$512,268	\$575,300
GRANTS	\$5,400	\$0	\$0
TOTAL REVENUES	<u>\$153,098</u>	<u>\$513,895</u>	<u>\$576,700</u>
AUDIT	\$865	\$905	\$905
POLICE EQUIPMENT	\$35,927	\$91,993	\$0
FIRE EQUIPMENT	\$41,983	\$80,675	\$97,337
PUBLIC WORKS EQUIPMENT	\$13,523	\$104,264	\$284,500
FINANCE EQUIPMENT	\$0	\$8,367	\$0
PARKS, LIBRARY & RECREATION	\$12,350	\$89,304	\$9,365
NON DEPARTMENTAL	\$0	\$21,440	\$8,010
LEASE INTEREST	\$14,962	\$0	\$0
TOTAL EXPENDITURES	<u>\$119,610</u>	<u>\$396,948</u>	<u>\$400,117</u>
BEGINNING BALANCE	<u>\$782,920</u>	<u>\$816,408</u>	<u>\$933,355</u>
TOTAL FUND EQUITY	<u>\$816,408</u>	<u>\$933,355</u>	<u>\$1,109,938</u>

Replacement costs:

Manager	\$1,262
Non-Departmental	\$20,210
Police	\$45,732
Fire	\$34,685
Street	\$37,532
Public Works	\$5,022
Airport	\$6,326
Cemetery	\$4,523
Parks	\$14,347
Forestry	\$6,449
	<u>\$176,088</u>

Fire Equipment:

Replacement costs (exercise equip)	\$3,000
Lease Payment	\$35,137
Suburban 4X4	\$40,200
SCBA Replacement	\$13,000
Intercom system	\$6,000
	<u>\$97,337</u>

**Adopted
2013 Budget**

**INTERNAL SERVICE FUND
CAPITAL REPLACEMENT FUND
(CONTINUED)**

ACTUAL	PROJECTED	ADOPTED
2011	2012	2013

Public Works Equipment:

Sweeper (Street)		\$185,000
1/2 ton pickup (Street)		\$17,500
3/4 ton pickup 4X4 (Street)		\$22,000
Refueler (Airport)		\$60,000
		\$284,500

Parks, Library & Recreation Equipment:

Mower (Cemetery)		\$9,365
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Non-Departmental Equipment:

Server		\$8,010
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**Adopted
2013 Budget**

INTERNAL SERVICE FUND EMPLOYEE SELF-INSURANCE FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$639	\$1,210	\$1,000
EMPLOYEE PREMIUM	\$252,685	\$250,049	\$174,132
WELLNESS	\$60	\$0	\$0
CITY PREMIUM	\$1,101,185	\$1,133,494	\$1,584,840
TOTAL REVENUE	\$1,354,569	\$1,384,753	\$1,759,972
OLD HIRE FIRE PENSION	\$70,443	\$0	\$0
WELLNESS	\$60	\$0	\$0
PREMIUM FEES	\$1,356,646	\$1,383,889	\$1,758,972
FLEX EXPENSE	\$2,665	\$2,811	\$3,000
AUDIT	\$600	\$630	\$630
TRANSFER TO GENERAL FUND	\$638	\$1,000	\$0
TOTAL EXPENDITURES	\$1,431,052	\$1,388,330	\$1,762,602
BEGINNING BALANCE	\$676,029	\$599,546	\$595,969
TOTAL FUND EQUITY	\$599,546	\$595,969	\$593,339

**Adopted
2013 Budget**

INTERNAL SERVICE FUND RISK MANAGEMENT FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$915	\$1,909	\$1,500
MISCELLANEOUS	\$15,186	\$14,000	\$5,000
COMPENSATION FOR LOSS	\$135,354	\$70,000	\$5,000
TRANSFER OF RESERVES	\$200,000	\$221,363	\$257,670
TRANSFER FOR WORK COMP	\$234,573	\$172,844	\$198,744
TOTAL REVENUE	\$586,028	\$480,116	\$467,914
CLAIMS PAID	\$56,400	\$179,833	\$60,000
EXPENSE FOR WORK COMP	\$232,280	\$181,200	\$198,564
PREMIUM FEES	\$201,859	\$231,861	\$257,670
EXPENSE FOR UNEMPLOYMENT	\$3,779	\$10,000	\$10,000
MATERIALS & SUPPLIES	\$189	\$343	\$300
AUDIT	\$560	\$590	\$590
TRANSFER TO GENERAL FUND	\$914	\$1,500	\$1,500
TOTAL EXPENDITURES	\$495,981	\$605,327	\$528,624
BEGINNING BALANCE	\$853,242	\$943,289	\$818,078
TOTAL FUND EQUITY	\$943,289	\$818,078	\$757,368

**Adopted
2013 Budget**

SPECIAL REVENUE FUND CONSERVATION TRUST FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
STATE CONTRIBUTION	\$117,808	\$151,791	\$140,000
INVESTMENT EARNINGS	\$220	\$384	\$350
TOTAL REVENUE	\$118,028	\$152,175	\$140,350
TENNIS COURT IMPROVEMENTS	\$6,985	\$0	\$8,000
STEEL PICNIC TABLES	\$9,800	\$10,300	\$11,000
WOOD CHIPS	\$0	\$0	\$21,000
REPLASTER INDOOR POOL	\$0	\$0	\$56,000
REPLACE INDOOR POOL TILE	\$0	\$0	\$60,000
TRAFFIC BRIDGE	\$78,911	\$1,104	\$0
ALUMINUM PICNIC TABLES	\$7,676	\$0	\$0
BASKETBALL COURTS	\$0	\$10,000	\$0
SOFTBALL IMPROVEMENTS	\$21,450	\$10,725	\$0
PLAYGROUND	\$43,099	\$108,000	\$0
FITNESS EQUIPMENT - REC CENTER	\$49,597	\$0	\$0
ROAD/SIDEWALK IMPROV PIONEER	\$5,533	\$18,400	\$0
SOFTBALL BACKSTOPS	\$8,682	\$0	\$0
ROOF COLUMBINE NORTH PAVILION	\$3,103	\$4,837	\$0
TOTAL EXPENDITURES	\$234,836	\$163,366	\$156,000
BEGINNING BALANCE	\$287,125	\$170,317	\$159,126
TOTAL FUND EQUITY	\$170,317	\$159,126	\$143,476

**Adopted
2013 Budget**

SPECIAL REVENUE FUND PERPETUAL CARE FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
PERPETUAL CARE SALES	\$3,250	\$14,914	\$16,000
PERPETUAL CARE - NICHES	\$11,500	\$13,714	\$15,000
INVESTMENT EARNINGS	\$147	\$331	\$300
TOTAL REVENUE	<u>\$14,897</u>	<u>\$28,959</u>	<u>\$31,300</u>
AUDIT	\$305	\$320	\$320
NICHES ENGRAVING/SUPPLIES	\$2,850	\$4,850	\$5,000
TRANSFER TO GEN FUND	\$146	\$315	\$300
TOTAL EXPENDITURES	<u>\$3,301</u>	<u>\$5,485</u>	<u>\$5,620</u>
BEGINNING BALANCE	<u>\$142,559</u>	<u>\$154,155</u>	<u>\$177,629</u>
TOTAL FUND EQUITY	\$154,155	\$177,629	\$203,309

**Adopted
2013 Budget**

SPECIAL REVENUE FUND KARL FALCH LIBRARY TRUST FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$33	\$65	\$60
TOTAL REVENUE	\$33	\$65	\$60
BOOKS	\$140	\$800	\$800
AUDIT	\$50	\$55	\$55
TOTAL EXPENDITURES	\$190	\$855	\$855
BEGINNING BALANCE	\$31,613	\$31,456	\$30,666
TOTAL FUND EQUITY	\$31,456	\$30,666	\$29,871

**Adopted
2013 Budget**

SPECIAL REVENUE FUND ELNA ANDERSON FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$21	\$0	\$0
TOTAL REVENUE	\$21	\$0	\$0
TRANSFER TO CAPITAL IMPROVEMEN	\$117,775	\$0	\$0
TOTAL EXPENDITURES	\$117,775	\$0	\$0
BEGINNING BALANCE	\$117,753	\$0	\$0
TOTAL FUND EQUITY	\$0	\$0	\$0

**Adopted
2013 Budget**

SPECIAL REVENUE FUND ETHEL LINDSTROM FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$32	\$0	\$0
TOTAL REVENUE	<u>\$32</u>	<u>\$0</u>	<u>\$0</u>
TRANSFER TO CAPITAL IMPROVEMEN	\$151,621	\$0	\$0
TOTAL EXPENDITURES	<u>\$151,621</u>	<u>\$0</u>	<u>\$0</u>
BEGINNING BALANCE	<u>\$151,590</u>	<u>\$0</u>	<u>\$0</u>
TOTAL FUND EQUITY	\$0	\$0	\$0

**Adopted
2013 Budget**

SPECIAL REVENUE FUND LIBRARY IMPROVEMENT FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$1	\$57	\$50
CONTRIBUTIONS	\$4,800	\$900	\$0
TRANSFER FROM CAPITAL IMPROV	\$22,138	\$0	\$0
TOTAL REVENUE	<u>\$26,939</u>	<u>\$957</u>	<u>\$50</u>
AUDIT	\$0	\$0	\$50
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$26,939</u>	<u>\$27,896</u>
TOTAL FUND EQUITY	\$26,939	\$27,896	\$27,896

**Adopted
2013 Budget**

SPECIAL REVENUE FUND OLD HIRE POLICE FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
INVESTMENT EARNINGS	\$0	\$0	\$2,500
PROCEEDS	\$0	\$0	\$1,059,335
TOTAL REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$1,061,835</u>
PENSION	\$0	\$0	\$81,832
CAPITAL OUTLAY	\$0	\$0	\$130,725
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$212,557</u>
BEGINNING BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL FUND EQUITY	\$0	\$0	\$849,278
Equipment:			
Police car - marked (3)			\$101,625
Police car - tac vehicle			\$13,500
In car video system (3)			<u>\$15,600</u>
			<u>\$130,725</u>

**Adopted
2013 Budget**

SPECIAL REVENUE FUND HOTEL TAX FUND	ACTUAL 2011	PROJECTED 2012	ADOPTED 2013
HOTEL TAX	\$0	\$102,757	\$102,300
INVESTMENT EARNINGS	\$0	\$50	\$200
HOTEL TAX PENALTY & INTEREST	\$0	\$2,000	\$3,000
TOTAL REVENUE	\$0	\$104,807	\$105,500
AUDIT	\$0	\$0	\$50
TOTAL EXPENDITURES	\$0	\$0	\$50
BEGINNING BALANCE	\$0	\$0	\$104,807
TOTAL FUND EQUITY	\$0	\$104,807	\$210,257

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COMPARATIVE GENERAL PROPERTY TAX RATES

YEAR	VALUATION	RATE PER \$1,000	REVENUE	DIFFERENCE FROM LAST YEAR
1970	\$16,659,320	19.81	\$314,701	
1971	\$17,328,100	19.81	\$326,105	\$11,404
1978	\$30,787,570	16.9	\$520,309	\$82,081
1979	\$36,299,050	16.4	\$595,304	\$74,995
1980	\$38,229,260	16.4	\$626,959	\$31,655
1981	\$40,099,490	16.4	\$657,631	\$30,672
1982	\$39,965,230	16.4	\$655,429	(\$2,202)
1983	\$37,418,150	17.515	\$655,378	(\$51)
1984	\$37,213,030	17.806	\$662,639	\$7,261
1985	\$38,423,190	17.806	\$684,163	\$21,524
1986	\$38,296,300	17.806	\$681,903	(\$2,260)
1987	\$38,853,070	17.806	\$691,817	\$9,914
1988	\$57,886,650	10.95	\$633,853	(\$57,964)
1989	\$53,974,570	10.45	\$564,034	(\$69,819)
1990	\$45,989,560	12.264	\$564,034	\$0
1991	\$45,880,390	12.294	\$564,053	\$19
1992	\$40,055,435	14.855	\$595,023	\$30,970
1993	\$40,708,803	14.855	\$604,729	\$9,706
1994	\$38,432,048	14.855	\$570,908	(\$33,821)
1995	\$39,207,600	14.855	\$582,429	\$11,521
1996	\$41,839,850	14.855	\$621,531	\$39,102
1997	\$47,083,160	14.863	\$699,828	\$78,297
1998	\$56,172,810	14.027	\$808,274	\$108,446
1999	\$56,116,490	14.027	\$787,936	(\$20,338)
2000	\$60,660,080	14.027	\$850,879	\$62,943
2001	\$67,540,120	14.027	\$947,385	\$96,506
2002	\$61,899,320	14.027	\$868,262	(\$79,123)
2003	\$62,849,870	14.027	\$881,595	\$13,333
2004	\$61,672,390	14.027	\$865,079	(\$16,516)
2005	\$62,730,760	14.027	\$879,924	\$14,845
2006	\$66,549,100 *	14.200	\$945,004	\$65,080
2007	\$68,932,090	14.027	\$966,910	\$21,906
2008	\$70,522,780 *	14.364	\$1,012,365	\$45,455
2009	\$70,821,430 *	14.041	\$994,380	(\$17,985)
2010	\$72,604,290	14.027	\$1,018,420	\$24,040
2011	\$71,883,860 *	14.052	\$1,010,091	(\$8,329)
2012	\$72,272,270 *	14.051	\$1,015,497	\$5,406

**ANALYSIS OF PROPOSED TAX LEVY
2012**

NET ASSESSED VALUATION:		\$72,272,270
GENERAL OPERATING FUND	IN MILLS 14.027	REVENUE \$1,013,763
REFUNDS/ABATEMENTS	<u>0.024</u>	<u>\$1,734</u>
TOTAL	14.051	\$1,015,497

*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>
2013	CURB, GUTTER, SIDEWALK REPLACEMENT PROGRAM Improve pedestrian sidewalks	\$35,000	GENERAL FUND
2013	STREET IMPROVEMENT PROGRAM Continue program	\$800,000	GENERAL FUND
2013	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND
2013	PEDESTRIAN SIDEWALK IMPROVEMENTS S 3rd Avenue (THIS IS NOT INCLUDED IN THE BUDGET)	\$26,500 \$106,000	GENERAL FUND FEDERAL FUNDS
2013	PEDESTRIAN SIDEWALK IMPROVEMENTS West Main (THIS IS NOT INCLUDED IN THE BUDGET)	\$44,000 \$176,000	GENERAL FUND FEDERAL FUNDS
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
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	\$35,000	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	\$35,000	GENERAL FUND
2017	STREET IMPROVEMENT PROGRAM Continue program	\$1,000,000	GENERAL FUND
2017	STREET SURFACE TREATMENT Continue program	\$200,000	GENERAL FUND

CAPITAL IMPROVEMENT PLAN

PUBLIC WORKS DEPARTMENT

AIRPORT DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	AIRPORT RECONSTRUCTION Rehabilitate Terminal Apron and Remark	\$44,444 \$400,000	GENERAL FUND STATE SHARE
2013	AIRPORT RECONSTRUCTION Parallel Taxiway A	\$123,900 \$1,115,091	GENERAL FUND STATE SHARE

WATER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	WATER METER REPLACEMENT PROGRAM Replace old meters	\$25,000	USER FEES
2013	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2013	WATER MAIN REPLACEMENT Logan Street Transmission Line	\$125,000	CAPITAL RECOVERY
2013	WATER MAIN REPLACEMENT W Main	\$1,300,000	BOND/LOAN
2013	WELL #7 Redrill well	\$80,000	CAPITAL RECOVERY
2013	WATER MAIN UPGRADE Water main upgrades (RO affects) (THIS IS NOT INCLUDED IN THE BUDGET)	\$85,000	CAPITAL RECOVERY
2014	RIVER CROSSING 24" steel valves	\$102,000	CAPITAL RECOVERY
2014	WATER TANK 5 MG Capacity	\$1,000,000	BOND/LOAN
2014	WELL #4	\$80,000	CAPITAL RECOVERY
2014	WELL #1	\$80,000	CAPITAL RECOVERY
2014	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2014	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
2014	WATER PURCHASE Raw water purchase	\$50,000	CAPITAL RECOVERY

CAPITAL IMPROVEMENT PLAN

PUBLIC WORKS DEPARTMENT

WATER DIVISION (CONTINUED)

2014	WELL #3 Scalva well	\$125,000	CAPITAL RECOVERY
2015	WATER METER REPLACEMENT PROGRAM Replace old meters	\$50,000	USER FEES
2015	WATER MAIN REPLACEMENT	\$100,000	CAPITAL RECOVERY
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

SEWER DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	SEWER LINE REHABILITATION	\$100,000	USER FEES
2013	MANHOLE REHABILITATION	\$108,000	USER FEES
2014	SEWER LINE REHABILITATION	\$100,000	USER FEES
2014	MANHOLE REHABILITATION	\$50,000	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

PARKS, LIBRARY AND RECREATION DEPARTMENT

PARKS DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	TENNIS COURT IMPROVEMENTS	\$8,000	CONSERVATION TRUST
2013	RECREATION CENTER INDOOR POOL Replaster	\$56,000	CONSERVATION TRUST
2013	RECREATION CENTER INDOOR POOL Replace tile	\$60,000	CONSERVATION TRUST

CEMETERY DIVISION

<u>YEAR</u>	<u>IMPROVEMENT</u>	<u>PROJECTED COST</u>	<u>FUNDING</u>
2013	RIVERSIDE CEMETERY PAVING PROJECT Survey	\$3,000	GENERAL FUND
2014	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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