

# 2015

## **BUDGET** **CITY OF WATERTOWN, SOUTH DAKOTA**



**January 1, 2015 – December 31, 2015**



**Prepared by THE CITY FINANCE OFFICE**  
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## Readers Guide to the Budget Book

This budget book is the City of Watertown's financial plan to be used by the Mayor and City Council as a guideline for meeting goals while providing the best service at the lowest cost to the citizens of Watertown. The budget book is broken up into easy to read sections allowing any person to read and understand the information.

**Introduction** – The introduction includes a community profile with demographics, list of City Officials and Boards and Commissions, Organizational Chart and Summary of Full-Time Employees.

**Budget Message and Overview** – This section includes the budget message providing the budget overview for 2015 and upcoming issues being addressed. Budget Revenues and a Summary of Expenditures along with the Appropriation Ordinance for 2015 are also provided in this section.

**Budget Policies** – This section outlines the City's guidelines regarding the budget policies and procedures including a budget calendar outlining the time frame for adopting the budget ordinance. The other half of this section details the City wide goals and objectives providing progress reports and comparative graphs showing historical trends and analysis.

**Department Budgets** – This section contains a budget summary by department including highlights of the previous year, goals and objectives and performance measures. The budget section is divided by fund starting with the General Fund; the departments are in numerical order within each fund.

**Supplemental** – The supplemental section of the budget book provides additional information used in preparing the budget book. The Capital Budget section has an outline of the major capital improvement projects and both summary and itemized capital outlay information. The Long Term Debt section contains the legal debt limit and available debt capacity and a schedule of debt service requirements to maturity. A glossary of terms and list of acronyms and abbreviations used in this book are also included in this section.

**Appendix** – The Appendix section of the budget book provides readers with the detailed expenditure budget information for each fund by department. This section details each line item budget showing the current budget and the 2015 approved budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Watertown  
South Dakota**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director

The Government Finance Officers Association presented the City of Watertown the Distinguished Budget Presentation Award for the Fiscal year beginning January 1, 2014.

The award is given to a governmental unit that publishes a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

**The City of Watertown, South Dakota**  
**“South Dakota’s Rising Star”**  
[www.watertownsd.us](http://www.watertownsd.us)



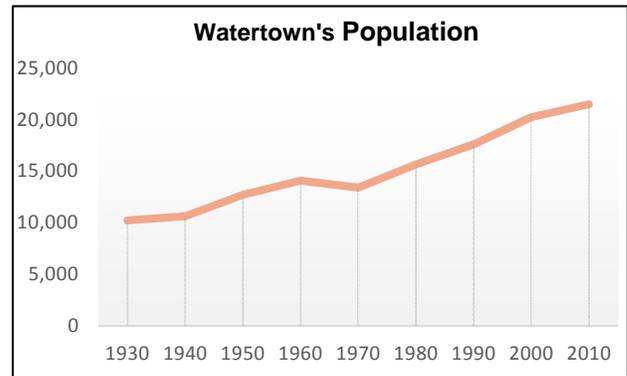
*Welcome to Watertown, South Dakota*

The City of Watertown, located in northeast South Dakota, in the heart of the upper Midwest. The City was incorporated in 1885. It is nicknamed “South Dakota’s Rising Star”, because it is a thriving community that offers residents and visitors a variety of both indoor and outdoor activities.

Located near Minnesota’s west border, Watertown is conveniently located on Interstate 29 and US 212, 215 miles west of Minneapolis, Minnesota and 110 miles north of Sioux Falls, the largest city in South Dakota. Watertown is approximately halfway between Omaha, Nebraska and Winnipeg, Manitoba. With easy access to highway, rail, and air transportation, Watertown’s location has been a significant factor in its continuing growth.



Watertown’s population has grown from 10,214 in 1930 to approximately 21,482 in 2010. Population growth has been steadily growing since 1970.



**Form of Government**

The City Government is aldermanic in form, with ten alderpersons and a mayor. The City is divided into five wards with representation on the City Council by two from each ward. The mayor is elected at large. The terms of office of the alderpersons are four years, but are overlapping so that the City is provided with a continuity of knowledge in the City business and legislative matters. The term of the mayor is also four years. The City Council meets the first and third Mondays of each month for regular session. In addition, numerous special meetings and work sessions are scheduled throughout the year. The City Council is responsible for enacting ordinances, resolutions and regulations governing the City as well as for appointing the members of committees, advisory boards and department heads of the City.

**Education**

The Watertown School District is the fourth largest by population in all of South Dakota. There are 8 public schools in grades K-12 in addition to 4 parochial schools for grades K-12.

Post secondary education is available through the Lake Area Technical Institute and Mount Marty College, Watertown. Lake Area Technical Institute was founded in 1965. Lake Area Technical Institute offers associate degrees in agriculture, business, health, and technology. Mount Marty College, Watertown, opened their doors in 1979. Mount Marty College, Watertown, offers a variety of associate, bachelor, and master degrees.

**Employment**

Watertown's unemployment rate has continued to stay well below the national unemployment rate. The unemployment rate at the time of this publication is 2.6% compared with a national rate of 5.8%.

Watertown's major employers include the following:

**MAJOR EMPLOYERS**

	No. of Employees
Watertown School District	887
Prairie Lakes Healthcare	533
Terex Utilities	525
Angus	475
Premier Bankcard	354
HyVee	340
Sparton	290
Walmart	280
Jenkins Living Center	258
City of Watertown	209

**Community Life**

The residents of Watertown experience all four seasons. The temperatures range from July highs in the 80's to January lows dipping below zero. Annual rainfall averages 20 inches with average snowfall reaching 27 inches.

Watertown serves its residents' spiritual, cultural, and recreation needs. It has many churches in about 19 denominations. Watertown is proud to be the home of the Terry Redlin Art Center. Watertown's Regional Library serves Codington and Hamlin Counties (33,130 population) with 93,828 books, 8,596 ebooks, 6,344 eaudio books, computers and wireless internet access.

Recreation facilities include the City run Community Recreation Center, which features an Olympic-size swimming pool, saunas, whirlpool, handball/racquetball courts, weight room, and nautilus equipment. The Park & Recreation department administers and maintains a baseball/softball complex, recreational trails, a 27-hole golf course, indoor skating rink, tennis courts, disc golf course and an outdoor aquatic center. There is also bowling, miniature golf, go-carts, and a movie theater.



The Bramble Park Zoo and Discovery Center is owned and operated by the City of Watertown. The Bramble Park Zoo has approximately 500 animals representing 130 different species. The zoo offers classes for kids to learn more about the animals that call the Bramble Park Zoo their home.

**Other Attractions & Events**

- Goss Opera House & Gallery
- Community Concert Series
- Town Players
- Codington County Heritage Museum
- Winter Farm Show
- Redlin Art Center
- Watertown Veterans Memorial

Watertown is probably best known for its outdoor activities. The area is nationally recognized for unsurpassed hunting of pheasants and ducks. Watertown annually plays host to hunters from every section of the country. Lake Kampeska covers an area of 5,500 acres with its subterranean springs as the principle source of clear, cool, pure water providing ample area for a variety of water sports.

**Shopping, Dining, Hotels/Motels**

There is a variety of shopping experiences to be found in Watertown. The downtown area remains a thriving retail community. It still captures the charm associated with the old-time main street. In addition, there is a mall that is home to a variety of retail and eating establishments.

Watertown offers dining options for all tastes ranging from casual to elegant dining. The dining choices include Mexican, Oriental, Steak, family dining, cafes, deli's, Sports Bars & Grills, and Fast Food.

### Ten Year Comparison of Levies and Taxable Valuation

Year	School		County	City	Total Mill Levy		Taxable Value
	Owner-Occupied	Other Property			Owner-Occupied	Other Property	
2005	9.85	15.73	3.92 **	2.73 ***	16.50	22.38 *	907,812,117
2006	9.48	14.92	3.91 **	2.68 ***	16.07	21.51 *	979,502,665
2007	8.98	13.84	3.70 **	2.50 ***	15.18	20.04 *	1,114,013,437
2008	8.82	13.51	3.73 **	2.58 ***	15.13	19.82 *	1,130,075,936
2009	8.76	13.40	3.79 **	2.65 ***	15.20	19.84 *	1,153,644,814
2010	8.68	13.22	3.69 **	2.59 ***	14.96	19.50 *	1,204,362,658
2011	8.68	13.22	3.74 **	2.68 ***	15.10	19.64 *	1,207,580,426
2012	8.76	13.39	3.66 **	2.74 ***	15.16	19.79 *	1,236,075,716
2013	9.16	14.08	3.61 **	2.73 ***	15.50	20.42 *	1,288,336,636
2014	9.05	13.92	3.46 **	2.68 ***	15.19	20.06 *	1,360,688,531

### Tax Distribution in the City of Watertown 2014

Taxing Authority	Taxes Levied	%	Property Class	Taxable Valuation	%
City ****	\$4,138,450	17.43%	Agriculture	\$1,179,073	0.09%
County	4,673,965	19.68%	Owner-occupied	814,789,470	59.88%
School	14,935,505	62.89%	Utilities	10,881,813	0.80%
			Mobile homes	9,789,780	0.72%
Total Taxes	\$23,747,920	100.00%	All other property	524,048,395	38.50%
			Total	\$1,360,688,531	100.00%

\* In addition, there was a .76 mill levied for property owners in the Lake Kampeska Water District in 2005, .69 mills in 2006, .58 mills in 2007, .54 mills in 2008 and 2009, .48 mills in 2010, 2011, 2012, and .51 Mills in 2013 & 2014.

\*\*A mill levy of .033 for the East Dakota Water Conservancy District is levied on all property in Codington County in 2005, .031 for 2006, .029 for 2007, .028 for 2008, .056 for 2009, .028 for 2010, .029 for 2011, 2012 and 2013, and .027 for 2014. This mill levy is presented along with the County levy.

\*\*\*A mill levy of .445 for Event Center Bonds is levied on all property in Watertown for 2005, .424 for 2006, .386 for 2007, .389 for 2008, .392 for 2009, .386 for 2010, .359 for 2011, .361 for 2012, .355 for 2013, and .348 for 2014. This mill levy is presented along with the City levy.

\*\*\*\*Includes Tax Increment Districts.

**CITY OF WATERTOWN  
CITY OFFICIALS & DEPARTMENT HEADS**

**2014-2015**

<b>MAYOR:</b>	Steve Thorson
<b>COUNCIL MEMBERS:</b>	
Ward A:	Mike Danforth Don Roby
Ward B:	Bill Rieffenberger Jon Solum
Ward C:	Beth Mantey Alvin Meisenheimer
Ward D:	Randy Tupper Bruce Buhler
Ward E:	Dan Albertsen Russ Wilkins
<b>DEPARTMENT HEADS:</b>	
Airport Manager	Todd Syhre
Attorney	Stanton Fox
Building Official	Ken Bucholz
Acting City Engineer	Sarah Caron
Finance Officer	Rochelle Ebbers
Fire Chief	Doug Kranz
Library Director	Mike Mullin
Parks, Recreation, & Forestry Director	Jay DeLange
Police Chief	Lee McPeek
Street Superintendent	Rob Beynon
Upper Big Sioux Project Coordinator	Roger Foote
General Manager – Municipal Utilities	Steve Lehner
Waste Water/Solid Waste Superintendant	Mike Boerger
Watertown Community Recreation Center Director	John Small

## BOARDS AND COMMISSIONS 2014-2015

### **Parks, Recreation & Forestry Board**

Scott Johnston (Chair)  
Lee Rycraft (Vice Chair)  
Jay Johnson  
Pat Shriver  
Dennis Murphy  
Heidi Stoick  
Jon Solum (Liaison)

### **Public Health Officer**

Dr. Hollis Nipe

### **Urban Renewal Board**

Randy Tupper (Chair)  
Dan Albertsen  
Beth Mantey  
Don Roby  
Adam Lalim

### **Civil Service Board**

Paige Sullivan  
Laurie Moeller  
Will Morlock

### **Library Board**

Judy Trzynka (Chair)  
Tom Linngren Vice Chair)  
Jackie Baxter  
Dave Weigel  
Cathy Zubke  
Bruce Buhler (Liaison)

### **E-911 Advisory Board Liaison**

Don Roby

### **Watertown Area Transit Liaison**

Randy Tupper

### **Fair Housing Board**

Merlin Jeitz  
Elmer Brinkman  
William G. Neale  
Nancy Meidinger  
Roger Hoyme  
Russ Wilkins (Liaison)  
Al Meisenheimer (Liaison)

### **Watertown Housing and Authority Board**

Jackie Abel (Chair)  
Pam Raeder (Vice Chair)  
Joyce Aas (Resident Manager)  
Russ DeVine  
Mindy Ovenden  
Tim Sprung  
Al Meisenheimer (Liaison)

### **Deputy Public Health Official**

Dr. Calvin Roseth

### **Plan Commission/Board of Adjustment**

Pat Shriver (Chair)  
Dennis Arnold (Vice Chair)  
Rhonda Dargatz Johnson  
Mike Lawrence  
Jayson Maquire  
Blake Dahle  
John Stonebarger  
Bill Johnson - Alternate  
Dan Albertsen - Alternate (Liaison)

### **Animal Control Board**

Dr. Mark Rieb (Chair)  
Michelle Miller  
Beth Mantey (Liaison)

### **Utility Board**

Wayne Schultz (Chair)  
Ernie Wight (Vice Chair)  
David Strait  
Dustin Padgett  
Mike Luken  
Don Roby (Liaison)

### **Upper Big Sioux Watershed Advisory**

Jeff Deville (Chair)  
Jack Little (Vice Chair)  
John Moes  
Russ Wilkins (Liaison)

**BOARDS AND COMMISSIONS  
2014-2015 (continued)****Recreation Center Board**

Brian Richter (Chair)  
Mike Peterson (Vice Chair)  
Bob Weiss  
Darrell Stacey  
Scott Johnston  
Jon McAreavy  
Carrie Dylla  
Tom Franken  
Keith Enstad  
Mike Danforth (Liaison)  
Randy Tupper (Liaison)

**Airport Board**

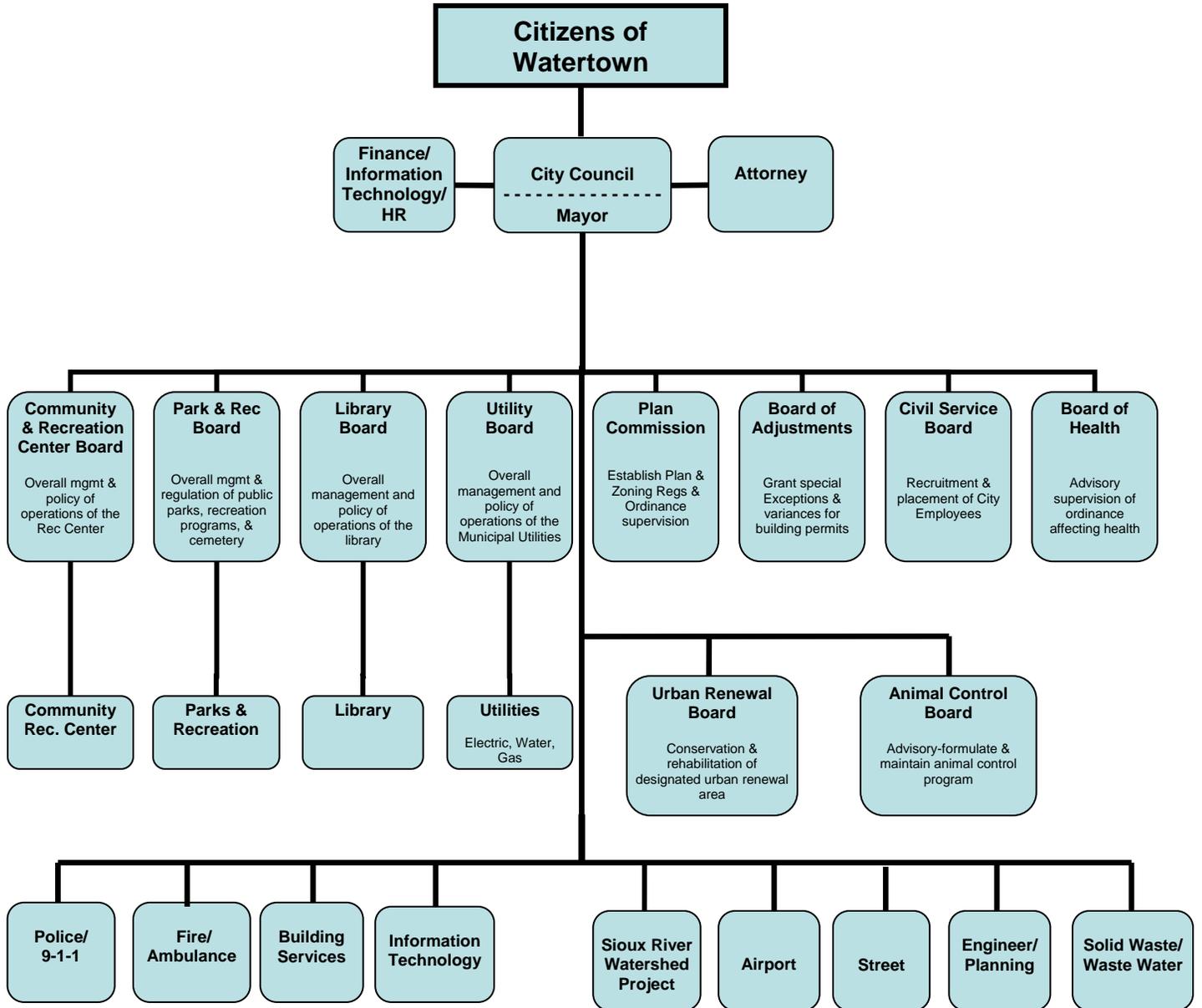
Milt Carter (Chair)  
Mark Schroeder (Vice Chair)  
Byron Callies  
Mike Cartney  
Lonnie Davis  
Bruce Buhler (Liaison)

**Convention & Visitors Bureau Board**

Ross Olson  
Brenda Boettcher  
Shane Conger  
Susie Stroup  
Julie Ranum  
Kyle Lalim  
Julie Knutson  
Jodi Rudebusch  
Dan Miller  
Bill Rieffenberger (Liaison)

**Mayor's Committee for People with Disabilities**

Beth Lalim (Chair)  
Shane Hoffmann (Vice Chair)  
Jessica Fischer  
Marilyn Byer  
Jim Miklos  
Deb Krueger  
Jennifer Heggelund  
Julie Miller  
Jackie Abel  
Toby Niles  
Ryan Remmers  
Bonnie Boadwine  
Kim Langerock  
Lori Enstad  
Jill Gabel  
Brigett Wookey  
Jordan Trumbo  
Haley Frey (Student)  
Dan Albertsen (Liaison)



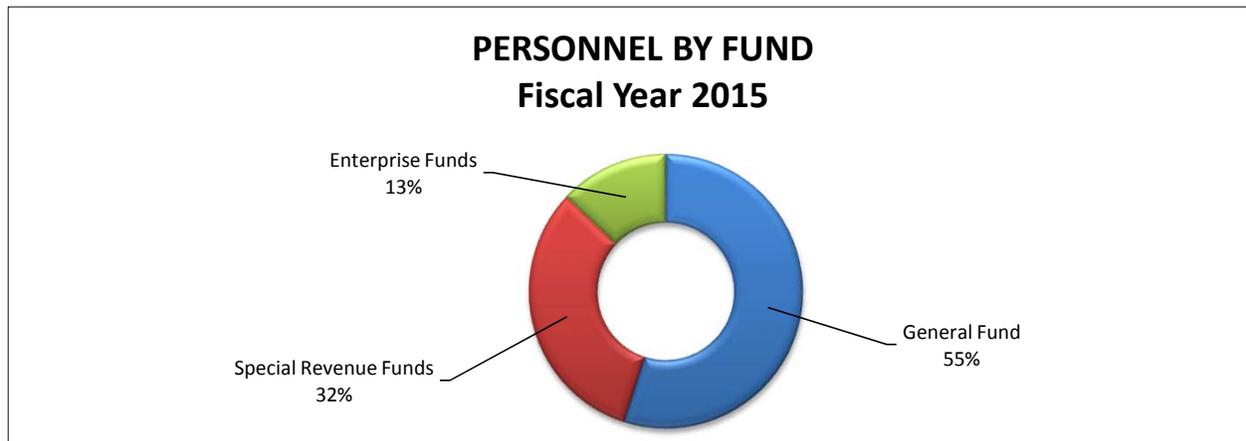
**City of Watertown  
Summary of Budgeted Full Time Personnel  
2006-2015**

	2006	2007	2008	2006	2009	2010	2011	2012	2013	2014	Adopted 2015	
Mayor - Staff	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Attorney	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Finance	7	7	7	7	7	7	7	7	7	7	7	
Information Technology	1	1	1	1	1	1	1	1	1	1	3	(1)
Engineering	4	5	5	5	5	5	7	7	7	7	7	
Police	35	40	40	40	41	41.2	41.2	41.2	42.2	42.2	42	(1)
Fire/Ambulance	29	34	32	32	34	37	34	37	37	37	38	(2)
Public Works	2	2	2	2	2	2	-	-	-	-	-	
Street	12	12	12	12	12	12	12	12	12	12	12	
Cemetery	2	2	2	2	2	2	2	2	2	2	2	
Animal Control	1	1	1	1	1	1	1	1	-	-	1	(3)
Forestry	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	
Library	10	10	10	10	10	10	10	9	9	9	9	
Building Services	4	5	5	5	5	5	4	4	4	4	4	
Parks & Recreation	23.5	23.5	22.5	22.5	24.5	24.5	24.5	24.5	23.5	25.5	25.5	
Rec Center	6	6	6	6	6	6	5	6	6	6	6	
E-911	9	9	9	9	10	9.8	12.8	12.8	12.8	12.8	12	(1)
Sioux River Watershed Project	2	2	3	3	2	2	2	1	1	1	1	
Terry Redlin Fresh Water Institute	1	1	-	-	-	-	-	-	-	-	-	
Wastewater	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	
Solid Waste	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	
Airport	2	2	2	2	2	2	3	3	3	3	3	
<b>Total</b>	<b>187</b>	<b>199</b>	<b>196</b>	<b>196</b>	<b>201</b>	<b>204</b>	<b>203</b>	<b>205</b>	<b>204</b>	<b>206</b>	<b>209</b>	

(1) Moved one IT Technician from E-911/Police. Added one full-time IT Supervisor.

(2) Added one full-time Firefighter/EMT position.

(3) Added one full-time Animal Control/Community Service position, outside source no longer providing service.



Department	FY 2013		BUDGETED FY 2014		BUDGETED FY 2015	
	Full Time	Part/Time FTE	Full Time	Part/Time FTE	Full Time	Part/Time FTE
<b>GENERAL</b>						
Mayor & City Council	1.50	10.00 (1)	1.50	10.00 (1)	1.50	10.00 (1)
Attorney	1.50	-	1.50	-	1.50	-
Finance	7.00	0.13	7.00	-	7.00	0.09
Information Technology	1.00	-	1.00	-	3.00	-
Engineer	7.00	0.55	7.00	0.58	7.00	0.58
Police	41.20	0.37	42.20	0.40	42.00	0.40
Fire/Ambulance	37.00	-	37.00	1.44	38.00	-
Street/Snow Removal	12.00	1.33	12.00	2.45	12.00	2.95
Cemetery	2.00	1.15	2.00	1.08	2.00	1.08
Mosquito Control	-	0.41	-	0.46	-	0.46
Animal Control	-	-	-	-	1.00	-
Forestry	2.50	0.46	2.50	0.42	2.50	0.42
Library	9.00	1.67	9.00	3.05	9.00	2.97
Building Services	4.00	0.46	4.00	0.47	4.00	0.48
	<b>125.70</b>	<b>16.53</b>	<b>126.70</b>	<b>20.35</b>	<b>130.50</b>	<b>19.43</b>
<b>SPECIAL REVENUE</b>						
Park & Recreation	24.50	24.52	25.50	30.31	25.50	32.34
Recreation Center	6.00	7.86	6.00	8.70	6.00	9.73
E-911	12.80	-	12.80	-	12.00	-
Urban Renewal	-	0.06	-	0.25	-	0.18
Sioux River Phase IV	1.00	0.64	1.00	1.10	1.00	0.94
	<b>44.30</b>	<b>33.08</b>	<b>45.30</b>	<b>40.36</b>	<b>44.50</b>	<b>43.19</b>
<b>ENTERPRISE</b>						
Wastewater	14.50	-	14.50	-	14.50	-
Solid Waste	16.50	0.15	16.50	0.15	16.50	-
Airport	3.00	1.02	3.00	1.15	3.00	1.15
	<b>34.00</b>	<b>1.17</b>	<b>34.00</b>	<b>1.30</b>	<b>34.00</b>	<b>1.15</b>
<b>TOTAL ALL FUNDS</b>	<b>204.00</b>	<b>50.78</b>	<b>206.00</b>	<b>62.01</b>	<b>209.00</b>	<b>63.77</b>

NOTE: The number of part time employees includes temporary/seasonal help.  
(1) Elected Officials



**BUDGET MESSAGE**  
**JANUARY 1, 2015 THROUGH DECEMBER 31, 2015**

TO THE HONORABLE MAYOR AND  
MEMBERS OF THE WATERTOWN CITY COUNCIL:

I am pleased to present the annual budget for the City of Watertown for fiscal year 2015. As our community grows, City leaders are faced with the challenge of balancing economic growth with the goal of providing our community with the highest quality of service possible. The 2015 budget attempts to strike a balance between the infrastructure investments necessary to accommodate the growth of our community and the investments in services and facilities to maintain and enhance the quality of life for our citizens.

It is the mission of the City of Watertown to promote quality and fiscally responsible city government for the citizens of Watertown. In our efforts to achieve this mission, many goals emerge to guide the City leaders in the allocation of the available resources. The goals of the City include maintaining a prosperous and friendly community in a safe small-town environment. From those more general goals stem the more refined goals of economic opportunities in good jobs, low crime, good fire protection and emergency services, abundant recreational and cultural opportunities all available in a clean and healthful environment. Many underlying objectives must be met in order to reach these very important goals for our community. The priorities of the City established under this budget are consistent with these goals and objectives and remains very similar to those of the prior year.

**2015 BUDGET OVERVIEW**

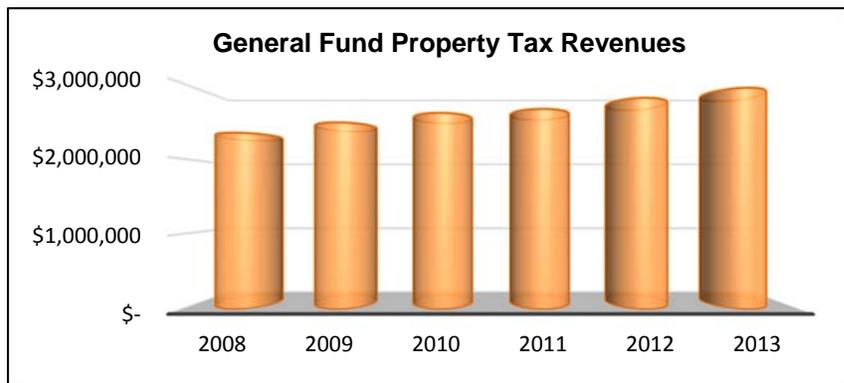
The 2015 City budget as presented is a balanced budget consistent with the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds the total of all financial requirements. Financial requirements can include planned spending for the year as well as funds that are required to be on hand at the end of the year. The requirement for a balanced budget is established at the fund level and must be met for each individual fund. Overall, the 2015 budget of \$75,509,772 reflects an increase in planned spending of \$36.1 million, or 91.8%, from the original 2014 budget of \$39,360,460. The major increase is due to three capital improvement projects that alone total \$36.0 million dollars. Personnel services and other expenditures for 2015 also had a slight increase.

The 2015 budget includes the City's updated long-term capital improvement plan (CIP) adopted in September 2014. The CIP calls for an investment of \$46 million in 2015 from all funding sources. Major categories include Street System Improvements (\$4.7 million) and Recreational Facility Improvements (\$36.6 million). If the effect of the increase in capital spending is removed from the overall budget comparison, the remaining portion of the 2015 budget reflects an increase of approximately \$1.2 or 4.2% over the original 2014 budget. The 2015 budget is based upon the following:

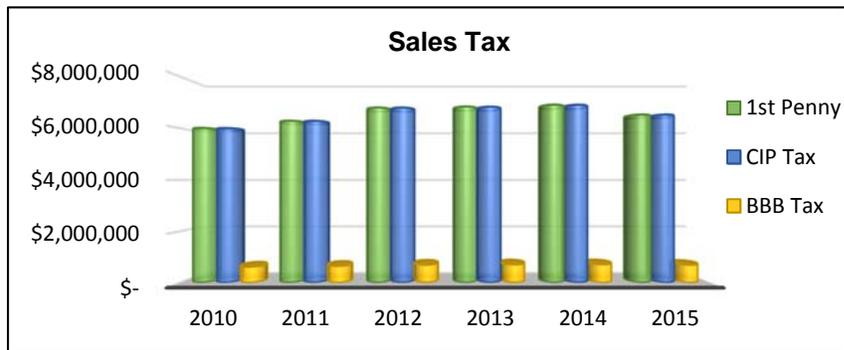
- Conservative but realistic revenue projections;
- On-going expenditures are supported by established on-going revenue sources;
- An unassigned fund balance equal to 26.7% of the 2015 funding requirements for the General Fund;
- Net income (loss) for the Wastewater and Solid Waste Funds of (\$513,880) and (\$176,850), respectively;
- A contingency account, as authorized by South Dakota Codified Laws, of \$300,000;
- No increase in the residential solid waste rates;
- No increase in the residential wastewater rates;
- A decrease in the City's property tax rate from \$2.730 per \$1,000 to \$2.675 per \$1,000

Local Economy:

The 2015 budget was established in September 2014 with the expectation of growth in the local economy the City's property tax base. The City's property tax base grew this past year by a net of \$72.4 million reflecting a \$28.1 million increase from new property placed on the tax rolls and a \$44.3 million increase by virtue of the reappraisal process (p. 11). This amount represents a net increase in the property tax base of 5.6% with real growth in the tax base from new property of slightly more than 2.2%. This increase in taxable property will result in an increase of \$107,247 in General Fund property tax revenues. In addition, the 2014 property tax levy to repay the General Obligation Event Center Bonds will generate approximately \$473,500 in property tax revenues for the Debt Service Fund. The 2015 debt service property tax rate will decrease by .007 mills, or 2.0%.



The City's 2015 General Fund sales tax revenue is projected to be only slightly lower than the 2014 budget. Capital Improvement Fund sales tax revenues will mirror the General Fund sales tax revenues as each applies to the same tax base and each is set at a rate of 1.0%. The "BBB" recreation and promotion sales tax is projected to decrease by 26% in 2015 from the budgeted revenues for 2014.



There has been a slow but steady growth in the local economy compared to a slower recovery in the national and global markets. With the continued uncertainty of the national economy, revenues will continue to be monitored very carefully in the coming budget year to assure that appropriate steps can be taken to mitigate any financial implications of negative trends to the overall City budget. The trend in retail sales taxes continues to be stable, over the few months since adoption of the 2015 budget.

The most recent labor supply numbers for the area (Codington County) continue to reflect a decrease in the unemployment rate, and the rate still remains well below the national rate. Watertown's employment numbers this past year indicate a smaller work force and less unemployed workers which account for the .3% decrease in the local unemployment rate.

	2008	2009	2010	2011	2012	2013	2014
Codington Co	2.7%	6.0%	3.7%	3.4%	3.2%	2.9%	2.6%
State of SD	3.2%	5.0%	4.5%	4.0%	3.9%	3.6%	3.4%
National	6.1%	10.2%	9.6%	9.0%	7.6%	7.2%	5.8%

Appropriations:

The chart at right shows the comparison of the 2015 budget with the 2014 budget for all Governmental Funds. The \$464,050 increase in personal services reflects the salary and health benefit adjustments provided under the City’s compensation plan. The General Fund budget for “Other Expenses” includes, as permitted under state law, the amount of \$300,000 as a Contingency Account. Expenditures are not made from the Contingency Account but, rather, appropriations are transferred to other areas of the budget within any fund where additional appropriations are needed. Such transfers from the Contingency Account are done only with the formal approval of the City Council. The \$34.8 million increase in Capital Outlay reflects the building of a new Multipurpose Facility, additional 5-plex Softball Complex and a new Ice Arena.

<b>ALL GOVERNMENTAL FUNDS</b>			
	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>% CHANGE</b>
Personal Services	12,808,340	13,272,390	3.6%
Other Expenses and Debt Retirement	10,510,995	11,211,272	6.7%
Capital Outlay	8,851,890	43,601,980	392.6%

The Enterprise Funds for 2015 showed only a slight increase in Personal Services. The \$14,600 increase in personal services reflects salary and health benefit adjustments for full-time City employees. The increase in Capital Outlay is due to the purchase of a new Compactor and Loader for the Landfill department.

<b>ALL ENTERPRISE FUNDS</b>			
	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>% CHANGE</b>
Personal Services	2,356,680	2,371,280	0.6%
Other Expenses and Debt Retirement	2,608,430	2,620,050	0.4%
Capital Outlay	2,224,125	2,432,800	9.4%

The Enterprise Funds are not included in the formal appropriation ordinance, but flexible budgets for these funds are approved by the Council to provide guidance to management. This flexible, or management budget, is on a basis of accounting similar to that used for the governmental funds. Specifically, capital outlay expenditures are “budgeted” in the enterprise funds rather than budgeting for depreciation expense. Management believes that this provides a better day-to-day financial plan to follow especially when augmented with financial statements prepared on a GAAP basis.

Means of Finance:

One goal of the governing body is to maintain a stable and diversified revenue plan that will maintain a relatively low dependence on real estate taxes by the City of Watertown. The City has historically taken a rather conservative approach in budgeting both planned spending and in forecasting revenues. In most years, actual spending is typically below budget by several percentage points and actual revenues typically exceed budget forecasts by several percentage points. However, as the nation’s economy continues to struggle to gain any momentum towards a faster recovery, our local economy has followed suit and has been slower to recover sales tax revenues. The local economy has been stable in 2014 and the 2014 General Fund sales tax revenues are expected to end the year with an increase over the 2014 budget of approximately 8.1%. This will help to offset the continued effects of an economic climate of low interest rates reflected in the low investment earnings in 2014. General Fund expenditures for 2014 are expected to end the year a little lower than normal – about 97% of budgeted. With a stable and slightly increasing sales tax revenue picture, the General Fund is expected to end 2014 without depleting any unassigned fund balance. The 2015 General Fund budget was adopted at a level expected to neither add to nor take from the ending fund balance. Revenues will continue to be monitored throughout the year and capital outlay spending “holdbacks” can be used if the revenue trends take a negative turn throughout 2015. If economic indicators show a decline in the potential sales tax revenue stream, the Mayor can

request department heads delay filling vacant personnel positions or put a hold on any capital purchases until later in the year when the revenue picture will be significantly clearer.

Revenues from the special one percent (1%) bed, board and booze (BBB) tax provide additional funds for promotion of the City as a regional trade center and for the operation of City recreational facilities. The fund balance in this BBB Fund was deliberately drawn down in recent years as previously accumulated resources were pumped into the promotional and utility costs incurred with the first few years of operation of the Watertown Event Center. It is anticipated that 2014 revenues generated by the special 1% BBB tax will exceed the planned spending level of BBB Fund by nearly \$16,000 increasing the restricted fund balance of this fund.

The Capital Improvement Fund sales tax will provide revenues of \$6,529,500 in 2015 similar to the general sales tax revenues. Total 2015 revenues for all governmental funds excluding transfers are up by about \$36.4 million from 2014 budgeted revenues due to the issuance of bonds. Property tax revenues are up \$165,997 or 4.2% over the 2014 budget for all governmental funds.

City Real Estate Tax Comparison

A comparison of the 2014 real estate tax revenue for the City with 2015 revenue is as follows:  
(also page 11)

	2014 Property Tax Revenue (Levied in 2013)	2015 Property Tax Revenue (Levied in 2014)
General Fund	\$3,059,528	\$3,166,299
Debt Service Fund	458,000	474,000
Total	<u>\$3,517,528</u>	<u>\$3,640,299</u>

A comparison of the City property tax revenues on a house with a market value of \$100,000 (\$85,000 taxable value) for 2014 and 2015 is as follows:

	2014	2015
General Fund	\$ 201.88	\$ 197.80
Debt Service Fund	30.18	29.58
Total	<u>\$ 232.06</u>	<u>\$ 227.38</u>

Cash Management:

The investment policy (see pages 83-84) for the City of Watertown, as adopted by the City Council, provides that the Finance Officer is the designated investment officer for the City. Investments are to be placed with authorized depositories that were approved by the City Council in investments authorized by South Dakota Codified Law. The primary objective of the investment activity is the preservation of capital and the protection of investment principal. Cash assets shall be managed to produce the highest rate of return available consistent with the requirements of safety, liquidity and diversification. The Finance Office has followed the Investment Policy as approved. The strategy has been to establish a maturity schedule that has investments maturing in a “laddered” fashion so that each month the City is reinvesting only a small portion of the total portfolio. This technique reduces the risk that all or most of the investments will mature and be reinvested at a time of relatively low interest rates. Cash temporarily idle during the year is placed in money market accounts, time deposits, and US Government Securities with maturities ranging from 30 days to 24 months.

Financial Position:

Historically, the City of Watertown has been able to meet current expenses and pursue an acceptable level of capital spending because of conservative business practices and a strong and growing economy. For many years, the City has maintained a healthy amount of unassigned fund balance in the General Fund as well as other special revenue funds and strong cash balances in our enterprise funds. The 2014 projected expenditures do not

anticipate using any available General Fund fund balance. This has allowed the unassigned fund balance for the General Fund to increase back to an acceptable level to cover any future unexpected shortfalls. The 2015 General Fund budget was also established with the intention of using no fund balance to fund the General Fund expenditures. This reflects as discussed above, the continued stabilized and slightly improved local retail economy during 2014 resulting in increased sales tax revenues.

As indicated by the table below, the 2015 budget anticipates changes in the unassigned fund balances of several funds. The decrease in the General Fund unassigned fund balance below reflect the conservative budgeting practices described above under the heading “Means of Finance” maintaining a healthy fund balance but avoiding a stockpile of fund balance. Another reason for the decrease is the assignment of capital outlay accumulations for future capital projects based on the Long Term Capital Plan adopted by the governing body. The significant decrease in the unassigned fund balance of the Capital Improvement Sales Tax Fund is due to the large recreation projects planned for 2015 using fund reserves to make up the difference between the total cost of the three projects and the total amount of bond proceeds the governing body has authorized the City to issue.

The significant deficit fund balances for Other Governmental Funds reflects the status of City’s tax increment financing districts. Because the infrastructure improvements made within the tax increment districts have been funded by advances from the Capital Improvement Fund and Wastewater Fund, the districts do carry a significant deficit fund balance.

Two of these districts have now matured to the point where the interest expense accruing on these loans is exceeded slightly by the amount of tax revenue generated on the taxable improvements within the districts. In other words, the revenue generated within these districts is adequate to cover the interest expense and allow funds to go toward reduction of the principal balances of the advances. In future years, tax revenues within the districts are expected to increase to allow for a more rapid retirement of the advances which will result in shrinking fund balance deficits over the remaining life of the districts.

Fund Balances

Changes in Fund Balance for Governmental Funds - 2015					
	General Fund	Parks & Recreation Fund	Emergency 9-1-1 Fund	Capital Improvement Fund	Other Governmental Funds
Beginning Fund Balance 1-1-2015	\$ 7,442,183	\$ 330,000	\$ 65,384	\$ 12,179,161	(\$ 4,678,848)
Changes in Fund Balance	(2,823,810)	(158,405)	(63,295)	(5,031,122)	(260,809)
Ending Fund Balance 12-31-2015	\$ 4,618,373	\$ 171,595	\$ 2,089	\$ 7,148,039	(\$ 4,939,657)

Other Information:

The Finance Office attempts each year to improve this budget document to paint a clearer overall picture of the City’s finances and plans for the future. We continue to strive to enhance the graphics, tables and text to provide a more professional and appealing presentation. As in the past, each department’s goals, objectives, highlights of the current year operation and their proposed budget changes and the reasons for the change were prepared and submitted to the governing body for consideration. Each department head was asked to estimate the last six months’ expenditures and revenues so the total projected 2014 expenditures and revenues would be available for the governing body together with the 2015 request. This provided the governing body with needed information of past history, current projected and requested budgets together with the means of finance on the same basis. Department Heads were given general guidance in preparing their 2015 budget requests to maintain operational budgets at or near present funding levels with additional requests considered on a case-by-case basis.

Award for Distinguished Budget Presentation:

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Watertown, South Dakota, for its annual budget for the fiscal year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgements:

Preparation of the 2015 budget would not have been accomplished without the efficient and dedicated services of the entire Finance Office staff of Kristen Bobzien, Assistant Finance Officer, Lois Brinkman, HR Coordinator/Risk Manager, and Connie Brown, Sara Goddard, Wade Pengilly, and Sheila Bretschneider, Finance Officer II's. I would like to express my appreciation to these dedicated and hardworking people who contributed in many ways to complete this major task. Thanks also to Mayor Steve Thorson, members of the City Council and all of the Department Heads for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectively submitted,



Rochelle Ebbers, CPA, CPFO  
Finance Officer  
December 12, 2014



**ORDINANCE 14-28  
2015 APPROPRIATION ORDINANCE**

SECTION I BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WATERTOWN, CODINGTON COUNTY, SOUTH DAKOTA, that the following amounts be appropriated to meet the obligations of the Municipality:

	General Fund	Special Revenue Funds						
		Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund	Library Fines Fund
<b>410 GENERAL GOVERNMENT</b>								
411 Legislative								
411.10 Mayor & City Council	319,720							
411.50 Contingency	300,000							
<b>TOTAL LEGISLATIVE</b>	<b>619,720</b>							
415 Financial Administration								
415.20 Attorney	165,990							
415.30 Finance Office	692,370							
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>858,360</b>							
419 Other								
419.15 Contributions to External Org	171,000							
419.33 Information Technology	211,150							
419.41 Government Buildings/City Hall	75,700							
419.60 Engineering	615,420							
<b>TOTAL OTHER</b>	<b>1,073,270</b>							
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,551,350</b>							
<b>420 PUBLIC SAFETY</b>								
420.84 Public Safety Facilities & Capital Equip.					293,000			
421.00 Police	3,475,000							
421.51 Emergency 9-1-1 Dispatch						822,590		
422.20 Fire Fighting & Prevention	1,069,940							
422.91 Ambulance Service	2,343,950							
<b>TOTAL PUBLIC SAFETY</b>	<b>6,888,890</b>				<b>293,000</b>	<b>822,590</b>		
<b>430 PUBLIC WORKS</b>								
431.20 Highways, Streets and Roadways	1,721,070							
431.25 Snow Removal	430,970							
431.60 Street Lighting	486,000							
431.80 Street System Improvements					4,691,000			
432.54 Storm Sewer/Flood Control Op & Planning	64,580							
432.80 Storm Sewer/Flood Control Improvement					720,000			
437.00 Cemetery	179,330							
<b>TOTAL PUBLIC WORKS</b>	<b>2,881,950</b>				<b>5,411,000</b>			
<b>440 HEALTH AND WELFARE</b>								
441.32 Mosquito Control	95,150							
441.43 Animal Control	65,250							
<b>TOTAL HEALTH AND WELFARE</b>	<b>160,400</b>							
<b>450 CULTURE AND RECREATION</b>								
451.00 Park & Recreation Department		3,676,390						
451.22 Community Recreation Center				916,400				
451.82 Rec & Cultural Facility Impr					36,593,000			
452.40 Forestry	201,450							
455.00 Library	1,010,265							40,210
456.00 Subsidy - Boys & Girls Club			201,430					
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,211,715</b>	<b>3,676,390</b>	<b>201,430</b>	<b>916,400</b>	<b>36,593,000</b>			<b>40,210</b>
<b>460 CONSERVATION AND DEVELOPMENT</b>								
462.10 Sioux River Watershed Project								
463.20 Urban Renewal District								
465.12 Building Services	307,040							
465.83 Industrial Park/Infrastructure					194,500			
490.10 Convention & Visitors Bureau/Event Ctr.			205,000					
490.11 Watertown Promotions			327,500					
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>307,040</b>		<b>532,500</b>		<b>194,500</b>			

**ORDINANCE 14-28**  
**2015 APPROPRIATION ORDINANCE**  
 (continued)

	Special Revenue Funds						Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds
	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	Tax Increment District #2 Fund	Tax Increment District #3 Fund	Tax Increment District #5 Fund		
<b>410 GENERAL GOVERNMENT</b>								
411 Legislative								
411.10 Mayor & City Council								319,720
411.50 Contingency								300,000
<b>TOTAL LEGISLATIVE</b>								<b>619,720</b>
415 Financial Administration								
415.20 Attorney								165,990
415.30 Finance Office								692,370
<b>TOTAL FINANCIAL ADMINISTRATION</b>								<b>858,360</b>
419 Other								
419.15 Contributions to External Org								171,000
419.33 Information Technology								211,150
419.41 Government Buildings/City Hall								75,700
419.60 Engineering								615,420
<b>TOTAL OTHER</b>								<b>1,073,270</b>
<b>TOTAL GENERAL GOVERNMENT</b>								<b>2,551,350</b>
<b>420 PUBLIC SAFETY</b>								
420.84 Public Safety/City Admin Bldg/City Hall								293,000
421.00 Police								3,475,000
421.51 Emergency 9-1-1 Dispatch								822,590
422.20 Fire Fighting & Prevention								1,069,940
422.91 Ambulance Service								2,343,950
<b>TOTAL PUBLIC SAFETY</b>								<b>8,004,480</b>
<b>430 PUBLIC WORKS</b>								
431.20 Highways, Streets and Roadways								1,721,070
431.25 Snow Removal								430,970
431.60 Street Lighting								486,000
431.80 Street System Improvements								4,691,000
432.54 Storm Sewer/Flood Control Op & Planning								64,580
432.80 Storm Sewer/Flood Control Improvement								720,000
437.00 Cemetery								179,330
<b>TOTAL PUBLIC WORKS</b>								<b>8,292,950</b>
<b>440 HEALTH AND WELFARE</b>								
441.32 Mosquito Control								95,150
441.43 Animal Control								65,250
<b>TOTAL HEALTH AND WELFARE</b>								<b>160,400</b>
<b>450 CULTURE AND RECREATION</b>								
451.00 Park & Recreation Department								3,676,390
451.22 Community Recreation Center								916,400
451.82 Rec & Cultural Facility Impr								36,593,000
452.40 Forestry								201,450
455.00 Library								1,050,475
456.00 Subsidy - Boys & Girls Club								201,430
<b>TOTAL CULTURE AND RECREATION</b>								<b>42,639,145</b>
<b>460 CONSERVATION AND DEVELOPMENT</b>								
462.10 Sioux River Watershed Project		637,867						637,867
463.20 Urban Renewal District	27,860							27,860
465.12 Building Services								307,040
465.83 Industrial Park/Infrastructure								194,500
490.10 Convention & Visitors Bureau								205,000
490.11 Watertown Promotions								327,500
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>27,860</b>	<b>637,867</b>						<b>1,699,767</b>

**ORDINANCE 14-28  
2015 APPROPRIATION ORDINANCE  
(continued)**

General Fund	Special Revenue Funds							
	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund	Library Fines Fund	
<b>470 DEBT SERVICE</b>								
470.00 Debt Service Payments					1,095,000			
<b>TOTAL DEBT SERVICE</b>					1,095,000			
<b>490 OPERATING TRANSFERS OUT</b>								
49311 To Park and Recreation Fund	1,700,000	50,000			250,000			
49314 To Comm Recreation Center Fund	35,000							
49312 To Airport Enterprise Fund	200,000				155,000			
49313 To Upper Big Sioux River Project Fund	50,000							
49320 To E-911 Fund					200,000			
49322 To Event Center	75,000							
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>2,060,000</b>	<b>50,000</b>			<b>605,000</b>			
<b>495 UNINSURED CASUALTY</b>								
495.00 Uninsured Casualty				30,000				
<b>TOTAL UNINSURED CASUALTY</b>				<b>30,000</b>				
<b>TOTAL 2015 APPROPRIATIONS</b>	<b>16,061,345</b>	<b>3,676,390</b>	<b>783,930</b>	<b>916,400</b>	<b>30,000</b>	<b>44,191,500</b>	<b>822,590</b>	<b>40,210</b>
<b>CAPITAL OUTLAY ACCUMULATIONS at 12-31-14</b>	<b>1,206,010</b>	<b>169,875</b>		<b>56,000</b>		<b>4,651,872</b>		<b>34,227</b>
<b>Total 2015 Appropriations &amp; Capital Outlay Accumulations</b>	<b>17,267,355</b>	<b>3,846,265</b>	<b>783,930</b>	<b>972,400</b>	<b>30,000</b>	<b>48,843,372</b>	<b>822,590</b>	<b>74,437</b>

**ORDINANCE 14-28**  
**2015 APPROPRIATION ORDINANCE**  
 (continued)

	Special Revenue Funds						Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds
	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	Tax Increment District #2 Fund	Tax Increment District #3 Fund	Tax Increment District #5 Fund		
<b>470 DEBT SERVICE</b>								
470.00 Debt Service Payments			128,450	86,250	9,400	168,700	53,250	451,500
<b>TOTAL DEBT SERVICE</b>			128,450	86,250	9,400	168,700	53,250	451,500
<b>490 OPERATING TRANSFERS OUT</b>								
49311 To Park and Recreation Fund								2,000,000
49314 To Comm Recreation Center Fund								35,000
49312 To Airport Enterprise Fund								355,000
49313 To Upper Big Sioux River Project Fund								50,000
49320 To E-911 Fund								200,000
<b>TOTAL OPERATING TRANSFERS OUT</b>								2,640,000
<b>495 UNINSURED CASUALTY</b>								
495.00 Uninsured Casualty								30,000
<b>TOTAL UNINSURED CASUALTY</b>								30,000
<b>TOTAL 2015 APPROPRIATIONS</b>	27,860	637,867	128,450	86,250	9,400	168,700	53,250	451,500
<b>CAPITAL OUTLAY ACCUMULATIONS at 12-31-14</b>		15,000						
<b>Total 2015 Appropriations &amp; Capital Outlay Accumulations</b>	27,860	652,867	128,450	86,250	9,400	168,700	53,250	451,500
								68,085,642
								6,132,984
								74,218,626

**ORDINANCE 14-28**  
**2015 APPROPRIATION ORDINANCE**  
**(continued)**

SECTION II The following designates the application of funds derived from the sources indicated:

General Fund	Special Revenue Funds							
	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund	Library Fines Fund	
<b>FUNDS AVAILABLE:</b>								
Estimated Fund Balance Available on 12/31/14	7,442,183	330,000	185,445	61,824	38,635	12,179,161	65,384	270,044
<b>ANTICIPATED REVENUES:</b>								
310 Taxes	10,074,775		695,250			6,529,500		
320 Licenses and Permits	250,400							
330 Intergovernmental Revenues	1,030,980					2,443,000		
340 Charges for Goods and Services	1,057,460	1,152,475		870,500			553,000	
350 Fines and Forfeitures	46,000							18,500
360 Miscellaneous Revenues	253,830	350,385	1,500	13,500	20,200	4,486,750	6,295	22,500
380 Enterprise Operating Revenues	118,750							
390 Other Sources		185,000				30,353,000		
Subtotal - Anticipated Revenues	12,832,195	1,687,860	696,750	884,000	20,200	43,812,250	559,295	41,000
Operating Transfers In:								
From General Fund		1,700,000	75,000	35,000				
From Special Sales Tax (BBB) Fund		50,000						
From Capital Improvement Fund		250,000					200,000	
From Sewer Fund	275,750							
From Solid Waste Fund	187,200							
From Municipal Utilities Fund	1,148,400							
Subtotal - Operating Transfers In	1,611,350	2,000,000	75,000	35,000			200,000	
<b>TOTAL SOURCES OF FUNDS</b>	<b>21,885,728</b>	<b>4,017,860</b>	<b>957,195</b>	<b>980,824</b>	<b>58,835</b>	<b>55,991,411</b>	<b>824,679</b>	<b>311,044</b>
Less Unappropriated Fund Bal - Dec 31, 2015	(4,618,373)	(171,595)	(173,265)	(6,424)	(28,835)	(7,148,039)	(2,089)	(236,607)
<b>TOTAL MEANS OF FINANCE</b>	<b>17,267,355</b>	<b>3,846,265</b>	<b>783,930</b>	<b>972,400</b>	<b>30,000</b>	<b>48,843,372</b>	<b>822,590</b>	<b>74,437</b>

**ORDINANCE 14-28**  
**2015 APPROPRIATION ORDINANCE**  
**(continued)**

	Special Revenue Funds						Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds	
	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	Tax Increment District #2 Fund	Tax Increment District #3 Fund	Tax Increment District #5 Fund			Tax Increment District #6 Fund
<b>FUNDS AVAILABLE:</b> Estimated Fund Balance Available on 12/31/14	226,637	271,022	(1,589,129)	(1,219,642)	(160,746)	(2,295,568)	(766,646)	299,276	15,337,880
<b>ANTICIPATED REVENUES:</b>									
310 Taxes			269,000	54,000	73,000	7,500	106,000	473,750	18,282,775
320 Licenses and Permits		263,050							250,400
330 Intergovernmental Revenues									3,737,030
340 Charges for Goods and Services									3,633,435
350 Fines and Forfeitures									64,500
360 Miscellaneous Revenues	5,400	33,330	100	30	50	25	50	1,000	5,194,945
380 Enterprise Operating Revenues									118,750
390 Other Sources									30,538,000
Subtotal - Anticipated Revenues	5,400	296,380	269,100	54,030	73,050	7,525	106,050	474,750	61,819,835
<b>Operating Transfers In:</b>									
From General Fund		50,000							1,860,000
From Special Sales Tax (BBB) Fund									50,000
From Capital Improvement Fund									450,000
From Sewer Fund									275,750
From Solid Waste Fund									187,200
From Municipal Utilities Fund		90,000							1,238,400
Subtotal - Operating Transfers In		140,000							4,061,350
<b>TOTAL SOURCES OF FUNDS</b>	232,037	707,402	(1,320,029)	(1,165,612)	(87,696)	(2,288,043)	(660,596)	774,026	81,219,065
Less Unappropriated Fund Bal - Dec 31, 2015	(204,177)	(54,535)	1,448,479	1,251,862	97,096	2,456,743	713,846	(322,526)	(7,000,439)
<b>TOTAL MEANS OF FINANCE</b>	27,860	652,867	128,450	86,250	9,400	168,700	53,250	451,500	74,218,626

**SECTION III**

Out of the money received from the operation of the Municipal Utility Department, \$1,148,400 is hereby appropriated and shall be transferred to the General Fund.

**SECTION IV**

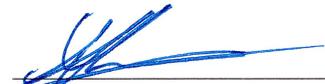
The Finance Officer is hereby directed to certify the following amount of property tax levy made in this Ordinance to the County Auditor of Codington County, South Dakota, in the manner provided for by law.

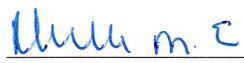
General Fund	3,166,775
Debt Service Fund (G.O. Bonds)	473,500

**SECTION V**

This Ordinance is declared to be for the support of the City Government and its existing public institutions and shall be in full force and effect from and after its passage and publication.

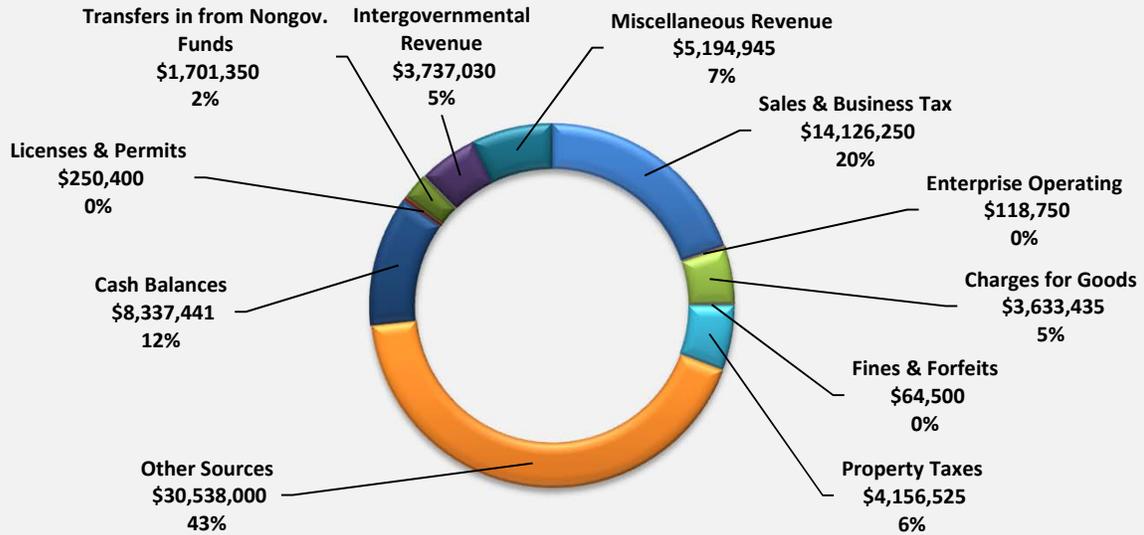
PLACED UPON ITS FIRST READING: September 2, 2014  
 PLACED UPON ITS SECOND READING: September 15, 2014  
 APPROVED AND ADOPTED: September 15, 2014

  
 Steve Thorson  
 Mayor

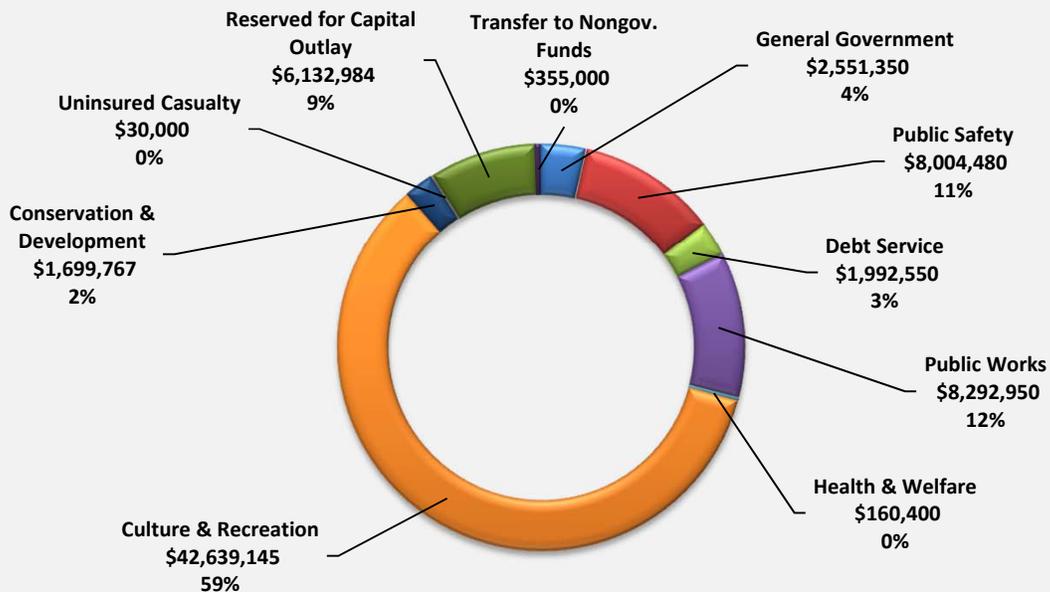
ATTEST:  
  
 Rochelle M. Ebbers, CPA  
 Finance Officer



### What are the Sources of Funds? All Governmental Funds



### What are the Uses of Funds? All Governmental Funds



**SUMMARY OF ESTIMATED FINANCIAL  
SOURCES AND USES - GOVERNMENTAL FUNDS  
2013-2015**

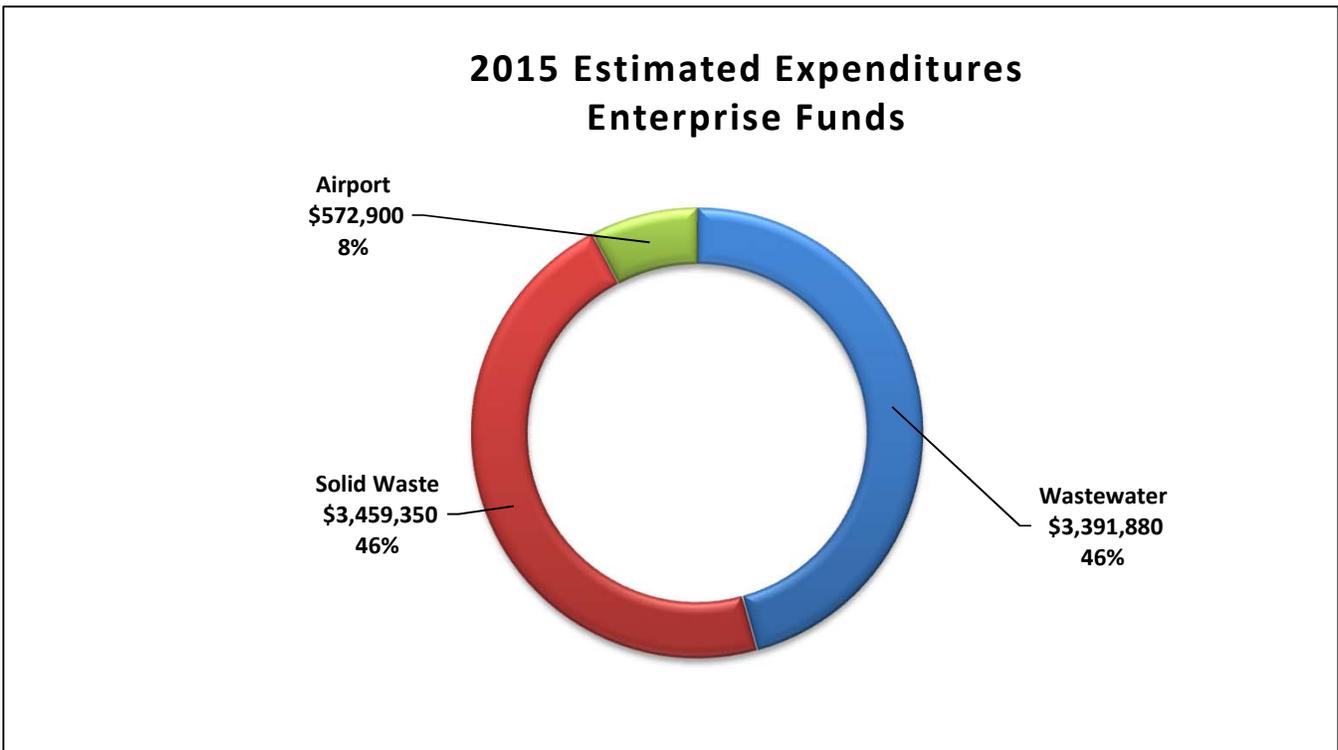
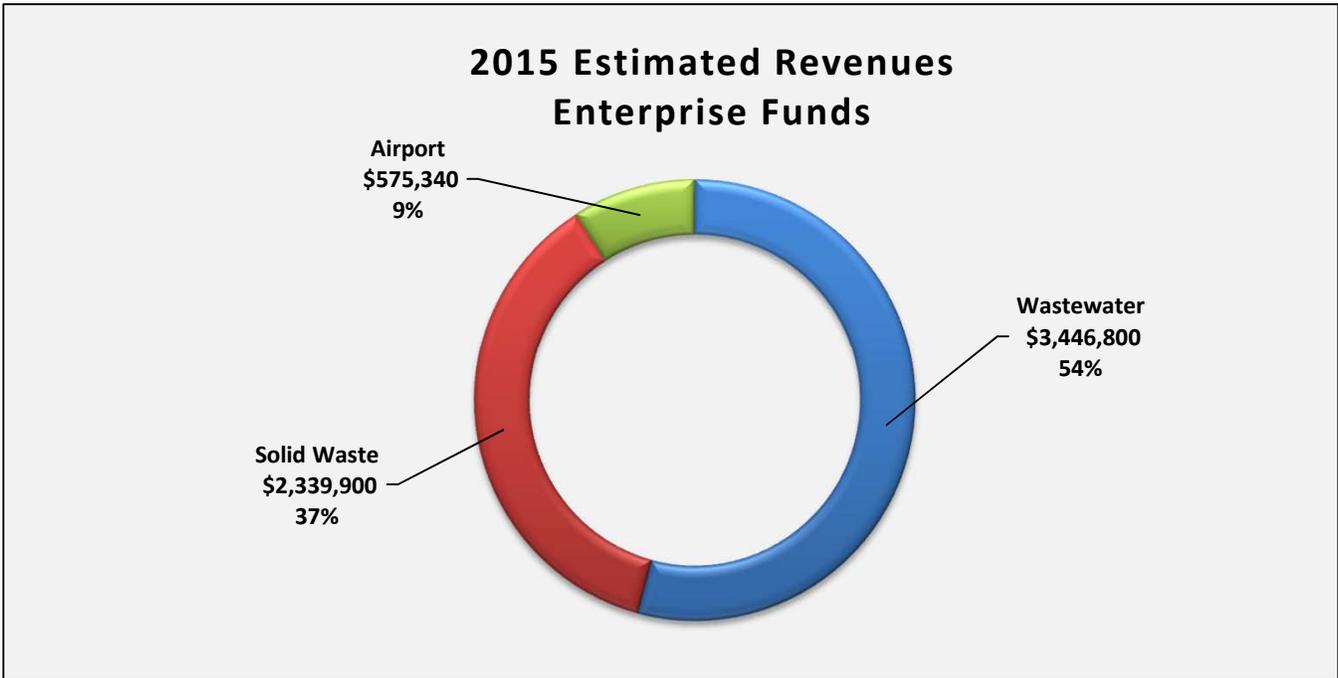
(For Budgetary Purposes Only)

	GENERAL FUND			CAPITAL IMPROVEMENT FUND		
	2013 ACTUAL	2014 ESTIMATED	2015 BUDGETED	2013 ACTUAL	2014 ESTIMATED	2015 BUDGETED
<b>Financial Sources:</b>						
Property Taxes	2,943,326	3,064,906	3,173,275	-	-	-
Sales and Use Taxes	6,842,600	6,911,767	6,529,500	6,835,289	6,909,283	6,529,500
Other Taxes	367,650	370,293	372,000	-	-	-
Licenses and Permits	259,052	258,567	250,400	-	-	-
Intergovernmental Revenues	1,269,515	1,130,922	1,030,980	303,908	162,000	2,443,000
Charges for Goods & Services	1,045,373	1,050,008	1,057,460	-	-	-
Fines & Forfeits	37,415	37,797	46,000	-	-	-
Miscellaneous Revenue	336,859	360,011	253,830	849,215	497,266	4,486,750
Other Sources	127,254	3,457	-	-	-	30,353,000
Enterprise Operating	129,086	124,817	118,750	-	-	-
<b>Total Revenue</b>	<b>13,358,130</b>	<b>13,312,545</b>	<b>12,832,195</b>	<b>7,988,412</b>	<b>7,568,549</b>	<b>43,812,250</b>
<b>Expenditures:</b>						
General Government	1,835,609	2,009,509	2,551,350	-	-	-
Public Safety	6,536,379	6,810,264	6,888,890	1,311,270	160,250	293,000
Public Works	2,775,652	2,650,620	2,881,950	1,582,603	3,558,842	5,411,000
Health and Welfare	68,610	94,881	160,400	-	-	-
Culture and Recreation	987,791	980,517	1,211,715	2,603,516	2,590,568	12,593,000
Conservation and Development	294,232	294,272	307,040	886,059	1,114,675	24,194,500
Debt Service	-	-	-	1,135,820	1,101,564	1,095,000
Contributions to Other Governments	-	-	-	-	-	-
Uninsured Casualty	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,498,273</b>	<b>12,840,063</b>	<b>14,001,345</b>	<b>7,519,268</b>	<b>8,525,899</b>	<b>43,586,500</b>
Excess of Revenues Over (Under) Expenditures	859,857	472,482	(1,169,150)	469,144	(957,350)	225,750
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	1,622,400	1,627,850	1,611,350	-	-	-
Operating Transfers Out	(1,785,000)	(1,850,000)	(2,060,000)	(520,000)	(647,500)	(605,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(162,600)</b>	<b>(222,150)</b>	<b>(448,650)</b>	<b>(520,000)</b>	<b>(647,500)</b>	<b>(605,000)</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and (Uses)</b>	<b>697,257</b>	<b>250,332</b>	<b>(1,617,800)</b>	<b>(50,856)</b>	<b>(1,604,850)</b>	<b>(379,250)</b>
January 1 Fund Balance/Resources Available	7,238,940	7,936,197	8,186,529	21,721,076	21,670,220	20,065,370
<b>Fund Balance - December 31</b>	<b>7,936,197</b>	<b>8,186,529</b>	<b>6,568,729</b>	<b>21,670,220</b>	<b>20,065,370</b>	<b>19,686,120</b>

**SUMMARY OF ESTIMATED FINANCIAL  
SOURCES AND USES - GOVERNMENTAL FUNDS  
2013-2015**

(For Budgetary Purposes Only)

NONMAJOR GOVERNMENTAL FUNDS			TOTAL GOVERNMENTAL FUNDS		
2013	2014	2015	2013	2014	2015
ACTUAL	ESTIMATED	BUDGETED	ACTUAL	ESTIMATED	BUDGETED
896,275	957,147	983,250	3,839,601	4,022,053	4,156,525
710,825	713,636	695,250	14,388,714	14,534,686	13,754,250
-	-	-	367,650	370,293	372,000
-	-	-	259,052	258,567	250,400
187,869	84,258	263,050	1,761,292	1,377,180	3,737,030
2,498,974	2,534,518	2,575,975	3,544,347	3,584,526	3,633,435
17,451	18,889	18,500	54,866	56,686	64,500
483,270	517,515	454,365	1,669,344	1,374,792	5,194,945
10,841	66,018	185,000	138,095	69,475	30,538,000
-	-	-	129,086	124,817	118,750
<b>4,805,505</b>	<b>4,891,981</b>	<b>5,175,390</b>	<b>26,152,047</b>	<b>25,773,075</b>	<b>61,819,835</b>
-	-	-	1,835,609	2,009,509	2,551,350
749,681	819,222	822,590	8,597,330	7,789,736	8,004,480
-	-	-	4,358,255	6,209,462	8,292,950
-	-	-	68,610	94,881	160,400
4,533,114	4,697,455	4,834,430	8,124,421	8,268,540	18,639,145
744,466	645,729	1,198,227	1,924,757	2,054,676	25,699,767
876,822	818,517	897,550	2,012,642	1,920,081	1,992,550
-	-	-	-	-	-
28,009	12,648	30,000	28,009	12,648	30,000
<b>6,932,092</b>	<b>6,993,571</b>	<b>7,782,797</b>	<b>26,949,633</b>	<b>28,359,533</b>	<b>65,370,642</b>
(2,126,587)	(2,101,590)	(2,607,407)	(797,586)	(2,586,458)	(3,550,807)
2,193,000	2,278,000	2,728,000	3,815,400	3,905,850	4,339,350
(58,000)	(58,000)	(50,000)	(2,363,000)	(2,555,500)	(2,715,000)
<b>2,135,000</b>	<b>2,220,000</b>	<b>2,678,000</b>	<b>1,452,400</b>	<b>1,350,350</b>	<b>1,624,350</b>
<b>8,413</b>	<b>118,410</b>	<b>70,593</b>	<b>654,814</b>	<b>(1,236,108)</b>	<b>(1,926,457)</b>
(4,485,439)	(4,477,026)	(4,358,616)	24,474,577	25,129,391	23,893,283
<b>(4,477,026)</b>	<b>(4,358,616)</b>	<b>(4,288,023)</b>	<b>25,129,391</b>	<b>23,893,283</b>	<b>21,966,826</b>



**STATEMENT OF ESTIMATED REVENUES AND EXPENDITURES**  
**ALL ENTERPRISE FUNDS**  
**2013-2015**  
(For Budgetary Purposes Only)

	SEWER			SOLID WASTE		
	2013 ACTUAL	2014 ESTIMATED	2015 BUDGET	2013 ACTUAL	2014 ESTIMATED	2015 BUDGET
<b>Operating Revenue:</b>						
Charges for Services	3,403,389	3,432,444	3,350,200	2,377,794	2,219,208	2,315,650
Total Operating Revenue	3,403,389	3,432,444	3,350,200	2,377,794	2,219,208	2,315,650
<b>Operating Expenses:</b>						
Personal Services	967,231	1,019,274	1,041,980	1,062,962	1,005,745	1,115,950
Other Operating Charges	622,050	722,089	766,950	604,814	642,869	657,600
Depreciation	1,471,503	1,472,000	1,472,000	421,073	421,000	421,000
Total Operating Expenses	3,060,784	3,213,363	3,280,930	2,088,849	2,069,614	2,194,550
<b>Operating Income (Loss)</b>	<b>342,605</b>	<b>219,081</b>	<b>69,270</b>	<b>288,945</b>	<b>149,594</b>	<b>121,100</b>
<b>Nonoperating Revenue (Expense):</b>						
Miscellaneous	11,535	8,681	5,000	34,558	15,598	15,250
Interest Revenues	81,427	83,462	91,600	10,058	9,183	9,000
Interest Expense	(387,485)	(358,661)	(344,000)	-	-	-
Other Sources (Uses)	(120,907)	(60,000)	(60,000)	186,172	(131,664)	(135,000)
Total Nonoperating Rev. (Expense)	(415,430)	(326,518)	(307,400)	230,788	(106,883)	(110,750)
<b>Income Before Operating Transfer</b>	<b>(72,825)</b>	<b>(107,437)</b>	<b>(238,130)</b>	<b>519,733</b>	<b>42,711</b>	<b>10,350</b>
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	(266,540)	(273,250)	(275,750)	(207,460)	(206,200)	(187,200)
Capital Contributions	301,799	-	-	-	-	-
<b>Net Income (Loss)</b>	<b>(37,566)</b>	<b>(380,687)</b>	<b>(513,880)</b>	<b>312,273</b>	<b>(163,489)</b>	<b>(176,850)</b>
Net Assets, January 1st	57,709,697	57,672,131	57,291,444	8,421,238	8,733,511	8,570,022
<b>Net Assets, December 31st</b>	<b>57,672,131</b>	<b>57,291,444</b>	<b>56,777,564</b>	<b>8,733,511</b>	<b>8,570,022</b>	<b>8,393,172</b>

Note: Enterprise Budgets tend to be flexible budgets for management purposes and are not legally binding.

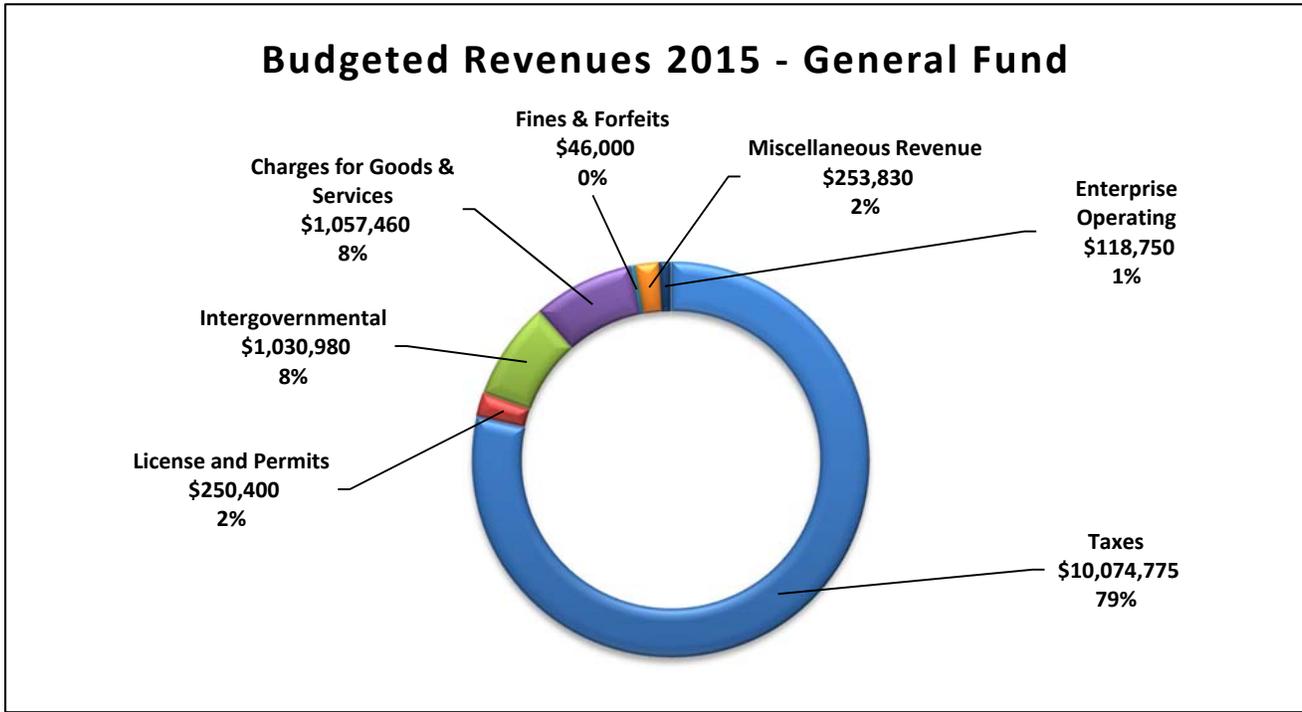
**STATEMENT OF ESTIMATED REVENUES AND EXPENDITURES**  
**ALL ENTERPRISE FUNDS**  
**2013-2015**  
(For Budgetary Purposes Only)

	<b>AIRPORT</b>			<b>TOTAL ENTERPRISE FUNDS</b>		
	<b>2013 ACTUAL</b>	<b>2014 ESTIMATED</b>	<b>2015 BUDGET</b>	<b>2013 ACTUAL</b>	<b>2014 ESTIMATED</b>	<b>2015 BUDGET</b>
<b>Operating Revenue:</b>						
Charges for Services	143,447	134,304	122,340	5,924,630	5,785,956	5,788,190
Total Operating Revenue	143,447	134,304	122,340	5,924,630	5,785,956	5,788,190
<b>Operating Expenses:</b>						
Personal Services	215,321	190,233	213,350	2,245,514	2,215,252	2,371,280
Other Operating Charges	202,478	185,665	193,550	1,429,342	1,550,623	1,618,100
Depreciation	565,965	566,000	566,000	2,458,541	2,459,000	2,459,000
Total Operating Expenses	983,764	941,898	972,900	6,133,397	6,224,875	6,448,380
<b>Operating Income (Loss)</b>	<b>(840,317)</b>	<b>(807,594)</b>	<b>(850,560)</b>	<b>(208,767)</b>	<b>(438,919)</b>	<b>(660,190)</b>
<b>Nonoperating Revenue (Expense):</b>						
Miscellaneous	88	2,498	-	46,181	26,777	20,250
Interest Revenues	-	-	-	91,485	92,645	100,600
Interest Expense	-	-	-	(387,485)	(358,661)	(344,000)
Other Sources (Uses)	(51,431)	2,702	3,000	13,834	(188,962)	(192,000)
Total Nonoperating Rev. (Expense)	(51,343)	5,200	3,000	(235,985)	(428,201)	(415,150)
<b>Income Before Operating Transfer</b>	<b>(891,660)</b>	<b>(802,394)</b>	<b>(847,560)</b>	<b>(444,752)</b>	<b>(867,120)</b>	<b>(1,075,340)</b>
Operating Transfer In	260,000	367,500	355,000	260,000	367,500	355,000
Operating Transfer Out	-	-	-	(474,000)	(479,450)	(462,950)
Capital Contributions	991,355	955,027	95,000	1,293,154	955,027	95,000
<b>Net Income (Loss)</b>	<b>359,695</b>	<b>520,133</b>	<b>(397,560)</b>	<b>634,402</b>	<b>(24,043)</b>	<b>(1,088,290)</b>
Net Assets, January 1st	20,093,300	20,452,995	20,973,128	86,224,235	86,858,637	86,834,594
<b>Net Assets, December 31st</b>	<b>20,452,995</b>	<b>20,973,128</b>	<b>20,575,568</b>	<b>86,858,637</b>	<b>86,834,594</b>	<b>85,746,304</b>

**OBJECTS OF EXPENDITURES  
ALL FUNDS  
YEAR ENDING DECEMBER 31, 2015**

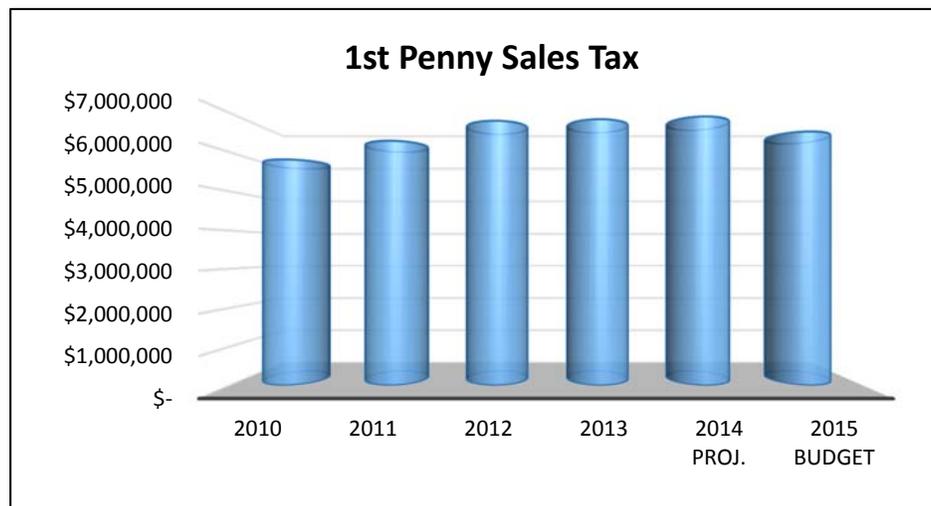
	<u>PERSONAL SERVICES</u>	<u>OTHER EXPENDITURES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
<b>GENERAL FUND:</b>					
Mayor and City Council	224,970	93,250	1,500	-	319,720
Contingency Account	-	300,000	-	-	300,000
Attorney	153,640	12,350	-	-	165,990
Finance Office	572,370	120,000	-	-	692,370
Civil Service	-	-	-	-	-
Contributions to External Organizations	-	171,000	-	-	171,000
Information Technology	194,500	16,650	-	-	211,150
General Government Buildings-City Hall	-	67,700	8,000	-	75,700
Engineering Department	530,720	71,700	13,000	-	615,420
Police Department	2,941,550	390,300	143,150	-	3,475,000
Fire Fighting	555,150	457,290	57,500	-	1,069,940
Ambulance	2,173,700	170,250	-	-	2,343,950
Street Department	856,470	544,200	320,400	-	1,721,070
Snow Removal	58,980	371,990	-	-	430,970
Street Lighting	-	486,000	-	-	486,000
Water Resources	-	64,580	-	-	64,580
Cemetery	151,450	26,880	1,000	-	179,330
Mosquito Control	15,000	80,150	-	-	95,150
Animal Control/Community Service Officer	53,700	10,950	600	-	65,250
Forestry	171,550	29,150	750	-	201,450
Library	644,560	222,325	143,380	-	1,010,265
Building Services	262,470	38,570	6,000	-	307,040
Transfers	-	2,060,000	-	-	2,060,000
<b>TOTAL GENERAL FUND</b>	<u>9,560,780</u>	<u>5,805,285</u>	<u>695,280</u>	<u>-</u>	<u>16,061,345</u>
<b>SPECIAL REVENUE FUNDS:</b>					
Park and Recreation	2,296,800	998,390	357,200	24,000	3,676,390
Special 1% Sales Tax (BBB)	-	783,930	-	-	783,930
Community Recreation Center	606,300	285,100	25,000	-	916,400
Casualty Reserve	-	30,000	-	-	30,000
Capital Improvement Fund	-	605,000	42,491,500	1,095,000	44,191,500
E-911 Emergency	686,740	120,850	15,000	-	822,590
Library Fines	-	22,210	18,000	-	40,210
Urban Renewal Fund	5,010	22,850	-	-	27,860
Sioux River Watershed Project	116,760	521,107	-	-	637,867
Tax Increment District #1	-	-	-	128,450	128,450
Tax Increment District #2	-	-	-	86,250	86,250
Tax Increment District #3	-	-	-	9,400	9,400
Tax Increment District #5	-	-	-	168,700	168,700
Tax Increment District #6	-	-	-	53,250	53,250
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>3,711,610</u>	<u>3,389,437</u>	<u>42,906,700</u>	<u>1,565,050</u>	<u>51,572,797</u>
<b>DEBT SERVICE FUNDS</b>					
GO Bonds 2002	-	-	-	451,500	451,500
<b>TOTAL DEBT SERVICE FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>451,500</u>	<u>451,500</u>
<b>CAPITAL PROJECT FUNDS</b>					
<b>ENTERPRISE FUNDS</b>					
Wastewater	1,041,980	1,102,700	903,200	344,000	3,391,880
Solid Waste	1,115,950	979,800	1,363,600	-	3,459,350
Airport	213,350	193,550	166,000	-	572,900
<b>TOTAL ENTERPRISE FUNDS</b>	<u>2,371,280</u>	<u>2,276,050</u>	<u>2,432,800</u>	<u>344,000</u>	<u>7,424,130</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><b>15,643,670</b></u>	<u><b>11,470,772</b></u>	<u><b>46,034,780</b></u>	<u><b>2,360,550</b></u>	<u><b>75,509,772</b></u>

**Analysis of Major Revenue Sources – General Fund**



**Sales Tax:**

The 1<sup>st</sup> penny sales tax represents 50.9% of budgeted General Fund revenues. This sales tax is imposed on a wide variety of transactions including retail sales of goods and services, rental payments, contracting sales, and hotel and restaurant sales. The tax is collected by businesses and remitted to the State monthly. The State apportions the tax to the local governmental entities approximately twice a month.

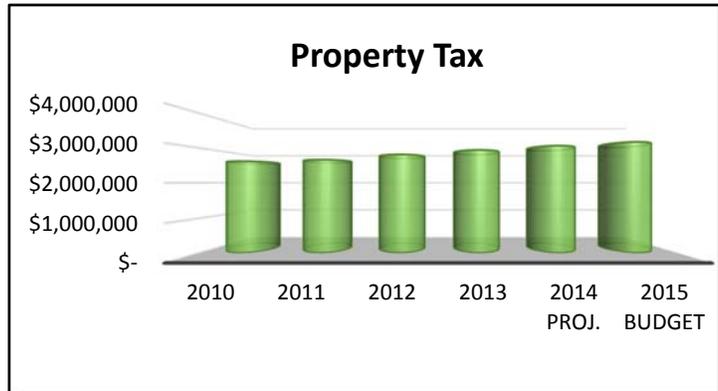


Sales tax revenue projections for 2014 show an increase from the previous year actual collections as demonstrated by the graphic above. Factors that influence the receipts include retail sales, population, farm economy, and consumer price index. Based on projections, budgeted 2015 sales tax revenues are forecast show a slight decrease from the estimated 2014 sales tax revenues.

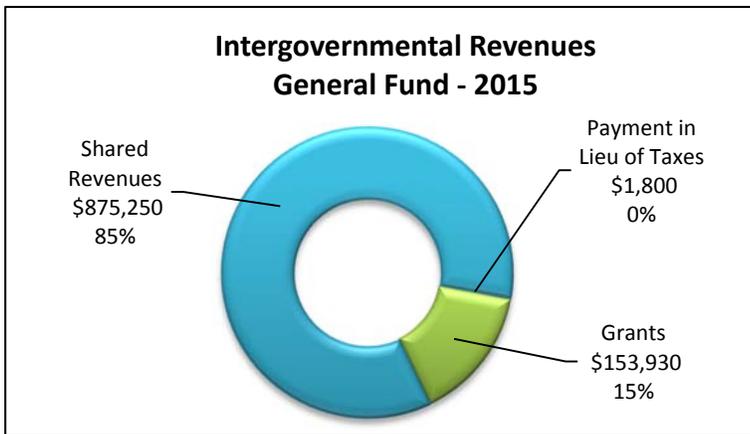
**Property Tax:**

Property taxes represent approximately 24.7% of budgeted General Fund revenues. The City's property tax is levied based upon 85% of the full value of property as determined by the Codington County Director of Equalization. Taxes are collected by the County and are remitted to the City monthly.

The 2015 tax rate decreased by .053 mills, and the actual taxes levied for the year increased due to additional properties added to the tax rolls. Other factors that influence property tax revenues include population and development, assessor's appraisal methodologies, and State policy.

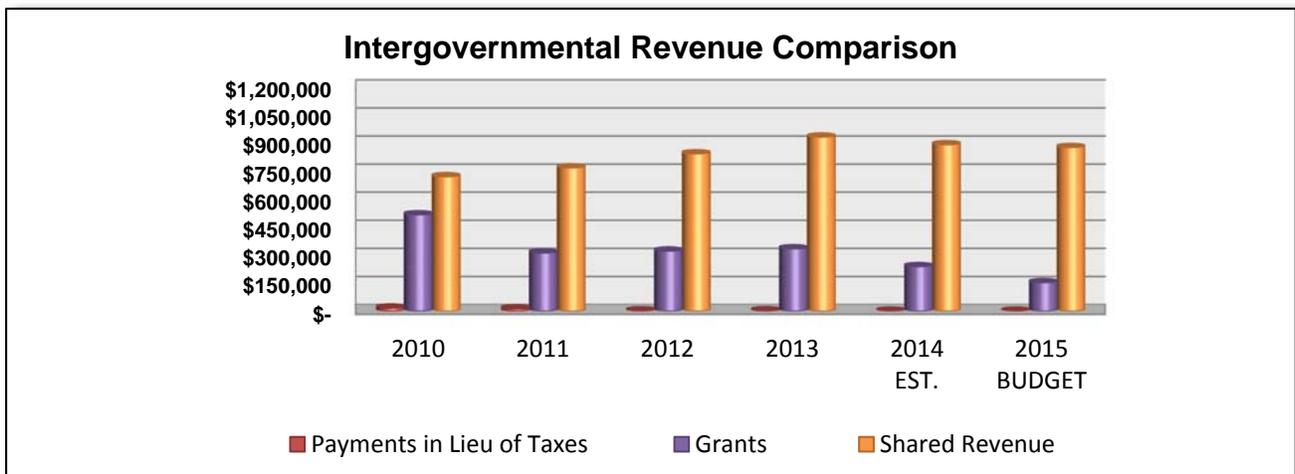


**Intergovernmental Revenue:**



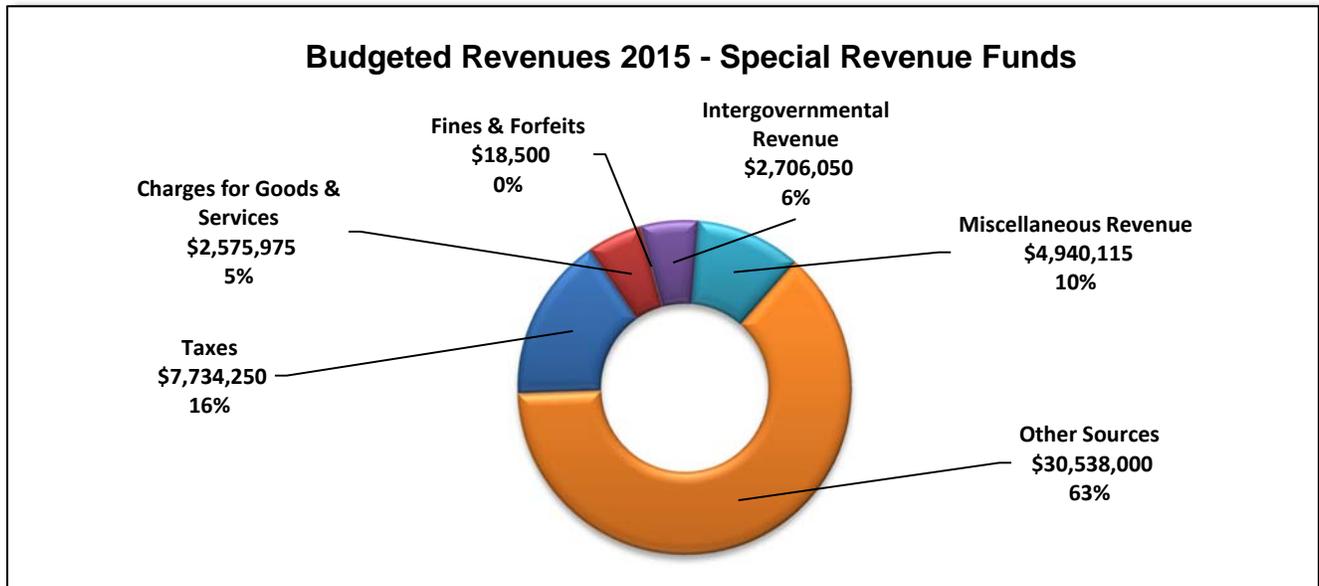
Intergovernmental revenues make up approximately 8.0% of total budgeted General Fund revenues. Items included in this category are revenues received from other governments in the form of grants, shared revenues, and payments in lieu of taxes. Grants are contributions made to the City by another governmental level or unit. Shared revenues are those which are levied by one government but shared, usually in proportion to the amounts collected, with another unit of government or class of governments.<sup>1</sup> Payments in lieu of taxes are payments made by another governmental jurisdiction to the City in lieu of taxes it would

have paid if its property or other tax base had been subject to taxation by the City on the same basis as other private taxpayers. The 2014 budgeted intergovernmental revenues are forecast to decrease because of less grant funding; this is the nature of many of the federal public safety grants from year to year.



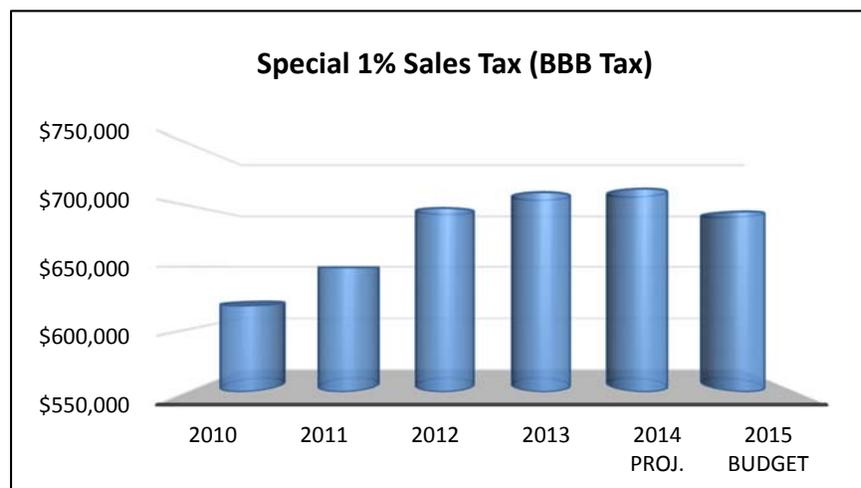
<sup>1</sup> Motor vehicle registration fees are shared with the City pursuant to state law.

### Analysis of Major Revenue Sources – Special Revenue Funds



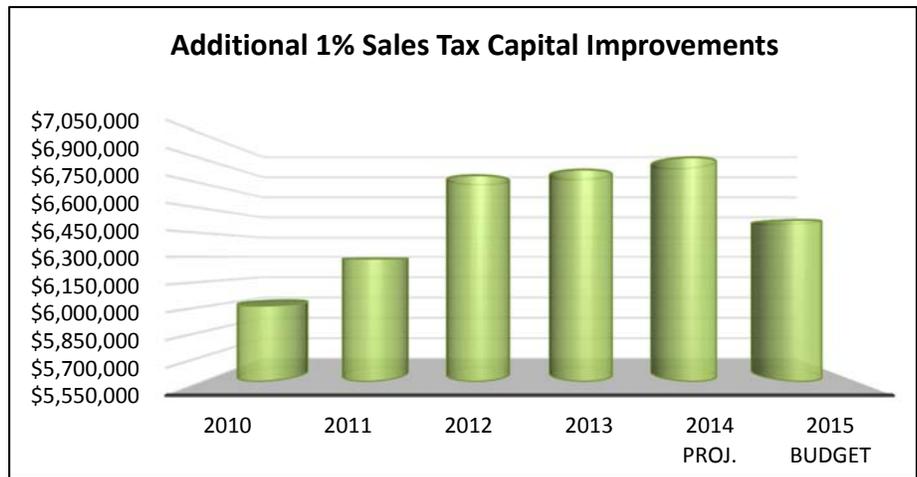
#### BBB 1% Sales Tax:

The BBB 1% Sales Tax, also referred to as the Bed, Board, and Booze Tax, accounts for approximately 1.4% of the total budgeted revenues of the Special Revenue Funds. This 1% tax is assessed on lodging, alcoholic beverage, prepared food and admissions. Pursuant to South Dakota Codified Laws the use of the revenues is restricted for land acquisition, architectural fees, construction costs, payments for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City. The tax is collected by businesses, remitted to the state, which then remits the revenues to the City twice monthly. The 2015 budget is expected to remain stable staying just below the 2014 projected amount which is consistent with the slow recovery of the economy.



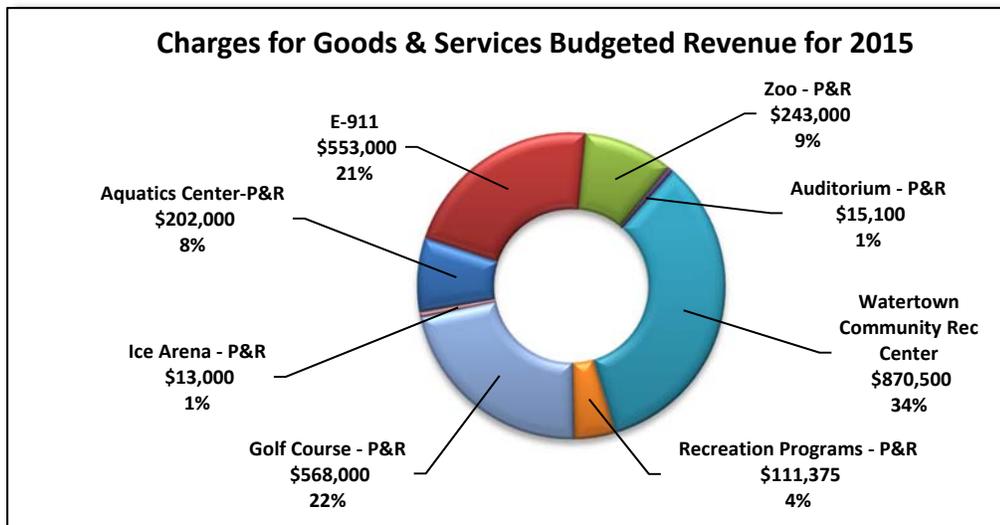
**Capital Improvement 1% Sales Tax:**

The Capital Improvement Sales Tax is budgeted to generate \$6,529,500 in 2015. This tax represents 13.5% of the total revenues for the Special Revenue Funds. The use of these tax dollars is restricted for land acquisition, debt retirement, and the costs involved in capital improvement projects. The tax, which is imposed on goods and services is collected by businesses and remitted to the state which, in turn, remits the tax dollars to the City twice monthly. Based on projections, revenues from the Capital



Improvement Sales Tax are anticipated to decrease in 2015 by approximately 5.5% from the 2014 projected amount. The slight decrease is due to the uncertainty of the national economy. Local factors that influence the tax include retail sales, the general and farm economy, and the consumer price index.

**Charges for Goods and Services:**



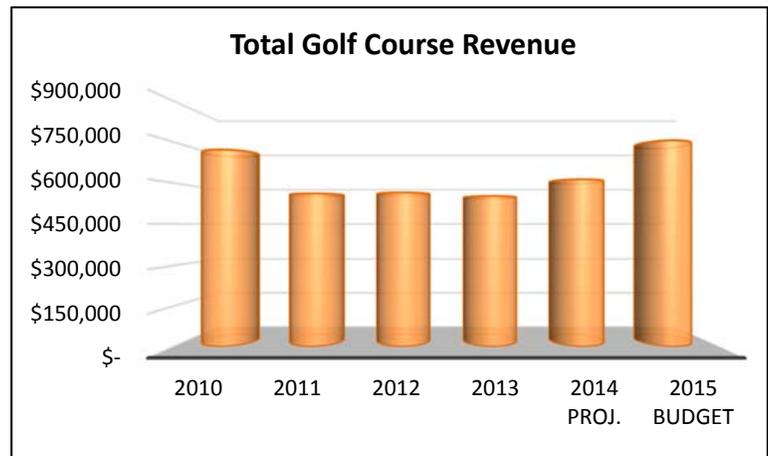
This category is composed primarily of user fees for programs in the Park and Recreation (P&R) Department, membership and user fees for the Community Recreation Center, and E-911 Surcharges. The P&R Fund is comprised of 10 different sub-departments; however, not all of these departments generate revenues through user fees. Revenues in this category make up

approximately 5.3% of the total revenues of Special Revenue Funds. As depicted on the adjacent graph, the majority of the Charges for Goods and Services are generated by the Community Recreation Center (Rec. Center), Golf Course, and the E-911 Fund.

The Community Rec. Center is a full service health & fitness facility that offers a gym, pool, racquetball courts, weight machines, cardiovascular equipment, yoga, and a variety of aerobic and fitness classes. Participants may pay an annual rate or pay for each use. Revenues for the Rec Center have increased in recent years as membership has continued to grow.

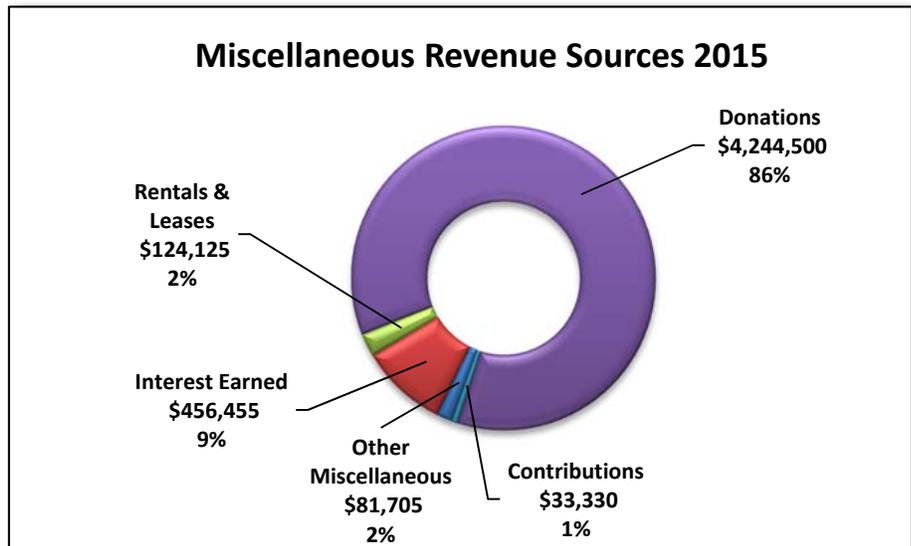
The E-911 Fund manages the Revenues and Expenditures that are related to operating the Public Safety Answering Point (PSAP) for the City of Watertown. The surrounding counties that contract with Watertown's PSAP contribute a portion of their surcharge revenue to the City.

The Golf Course is budgeted to generate approximately 22.0% of the total Charges for Goods and Services revenue for the Special Revenue Funds. The 2015 budgeted revenues are based on the conservative assumption that the market for new memberships has been nearly saturated. Factors that can affect expected results include weather, competition for customers from other area courses, and the general economy.



**Miscellaneous Revenue:**

This category is composed mainly of sources such as interest earnings, donations, and rentals. A portion of the donation revenue, \$200,000, will go to the Bramble Park Zoo from the Lake Area Zoological Society which is a nonprofit organization established to support the development and activities of the Zoo. In addition, donations are received from various local sporting and athletic organizations to support the upkeep and development of various recreational facilities. The Community Recreation Center periodically receives donations or bequests from patrons who wish to have equipment donated in their name. Most recently the City has been receiving donations for continued development of the recreational trail system. Individuals and organizations have donated money to both extend the trails and provide benches along the trail for users to rest.

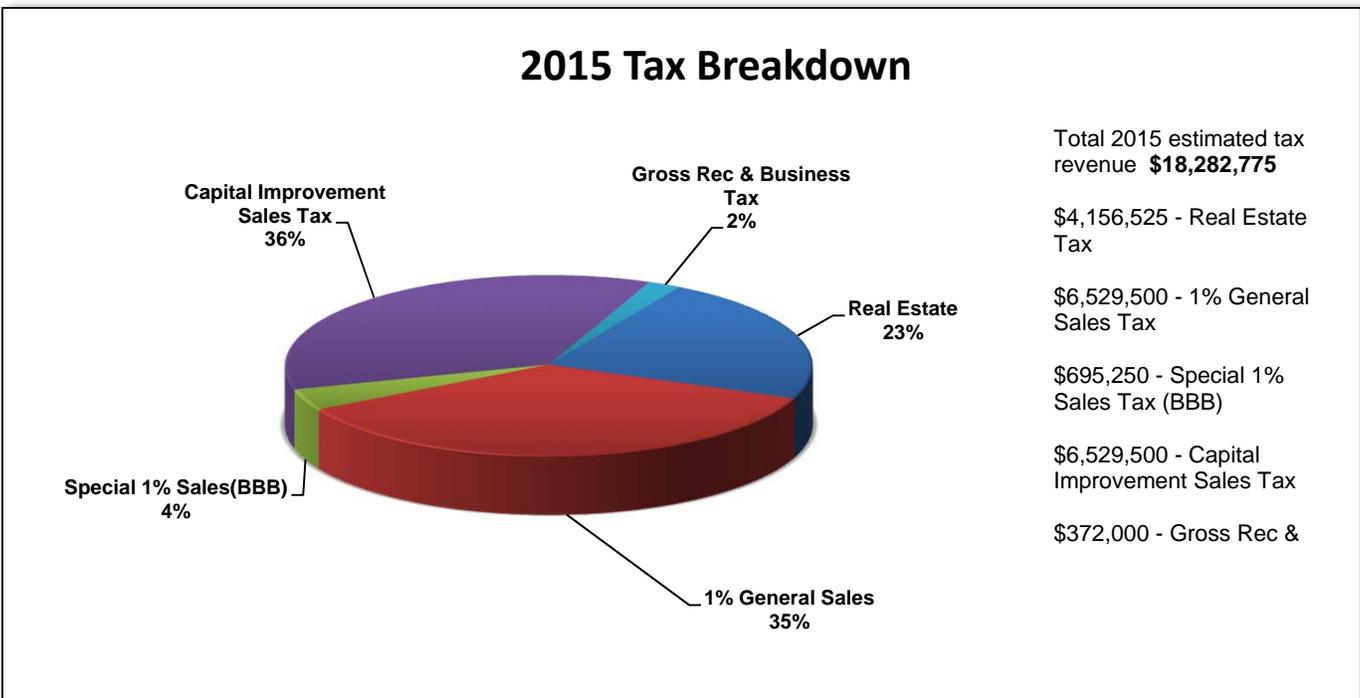
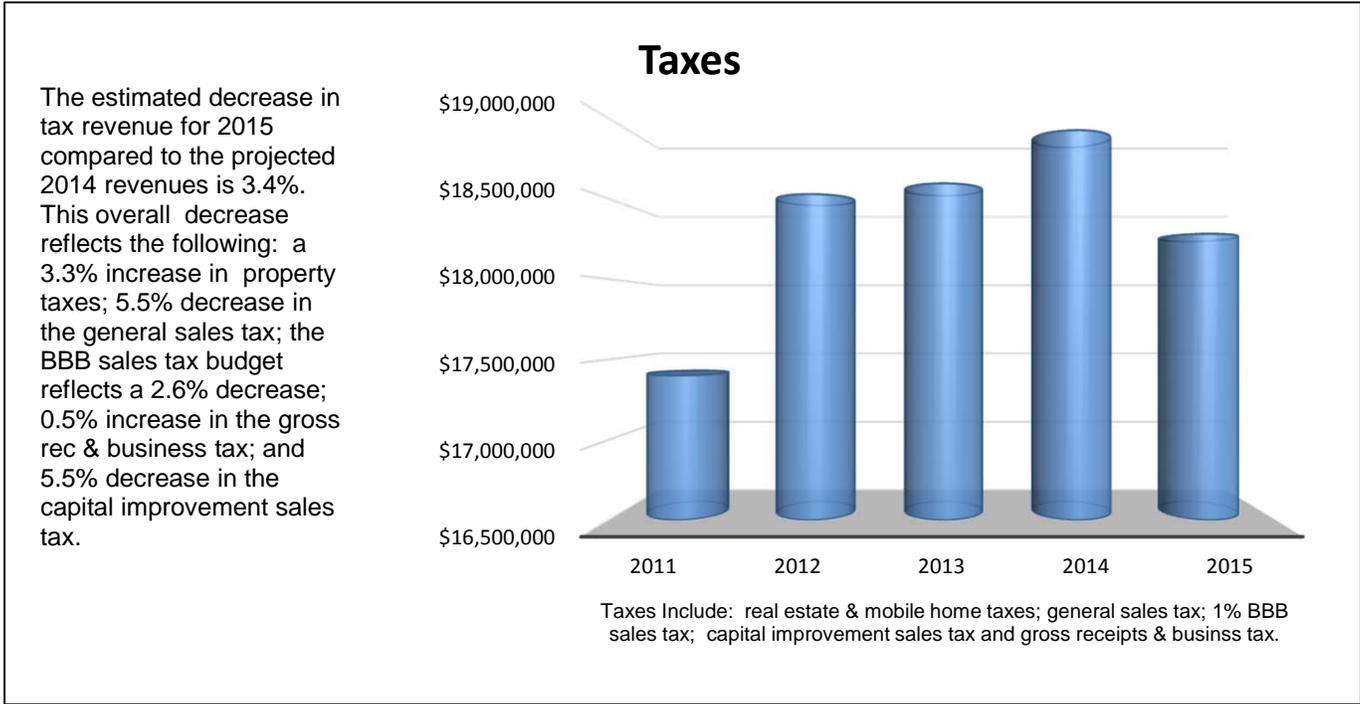


The City takes a conservative approach to budgeting revenue from donated sources. Budgeted donations are generally those that are considered to be committed funds.

Contributions from others are for the Upper Big Sioux River Watershed Project. The contribution amount has been committed from the contributor.

**REVENUE TRENDS**  
**ALL GOVERNMENTAL FUNDS**

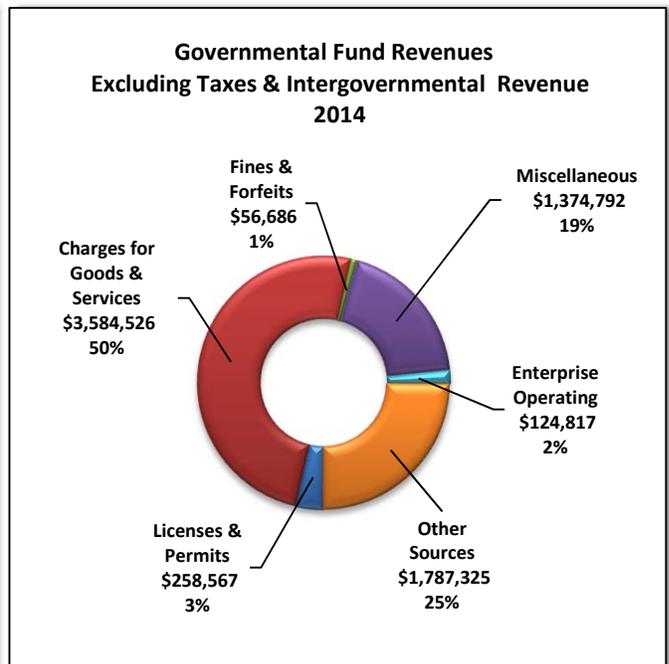
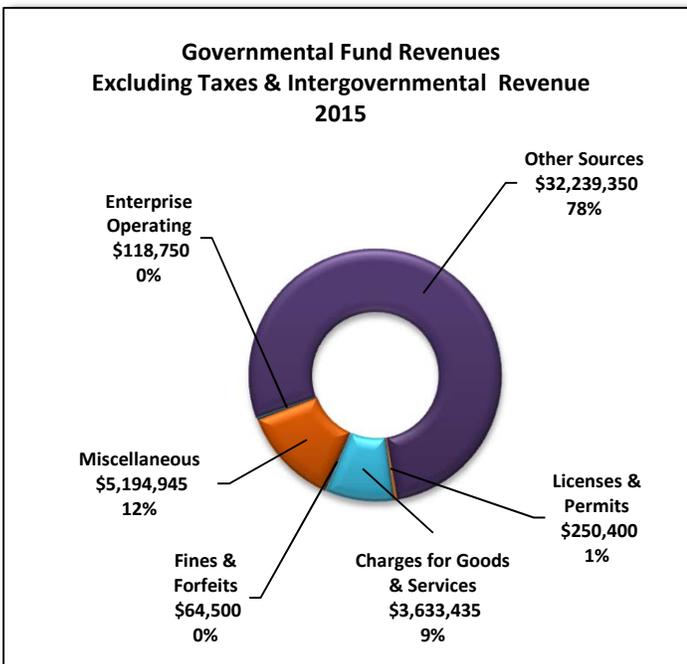
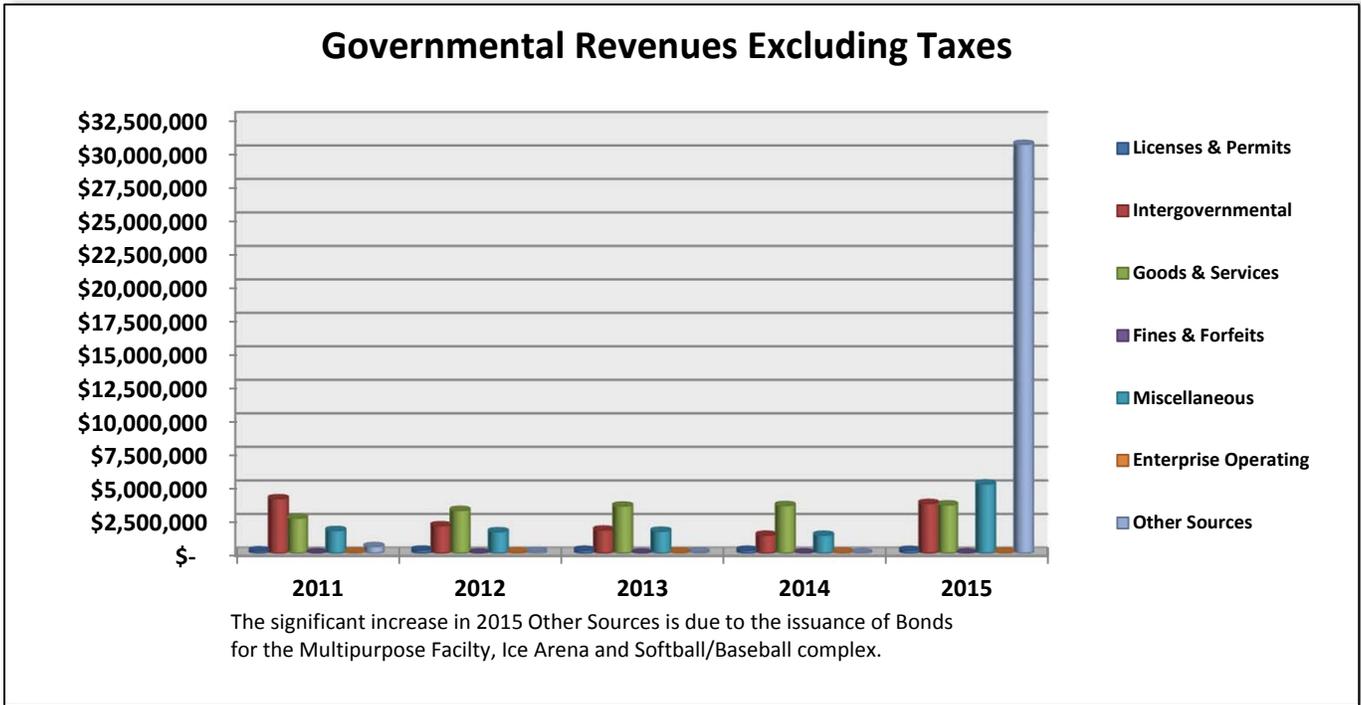
(Excluding transfers between governmental funds)



# REVENUE TRENDS

## ALL GOVERNMENTAL FUNDS

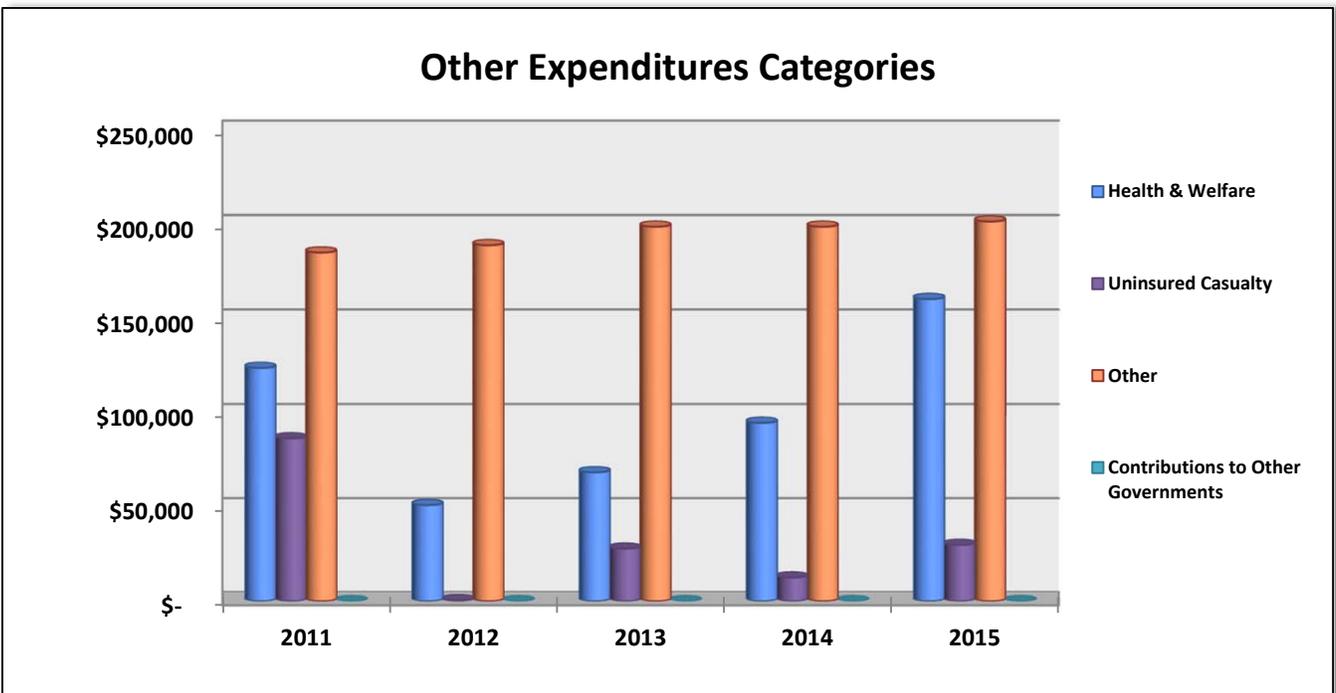
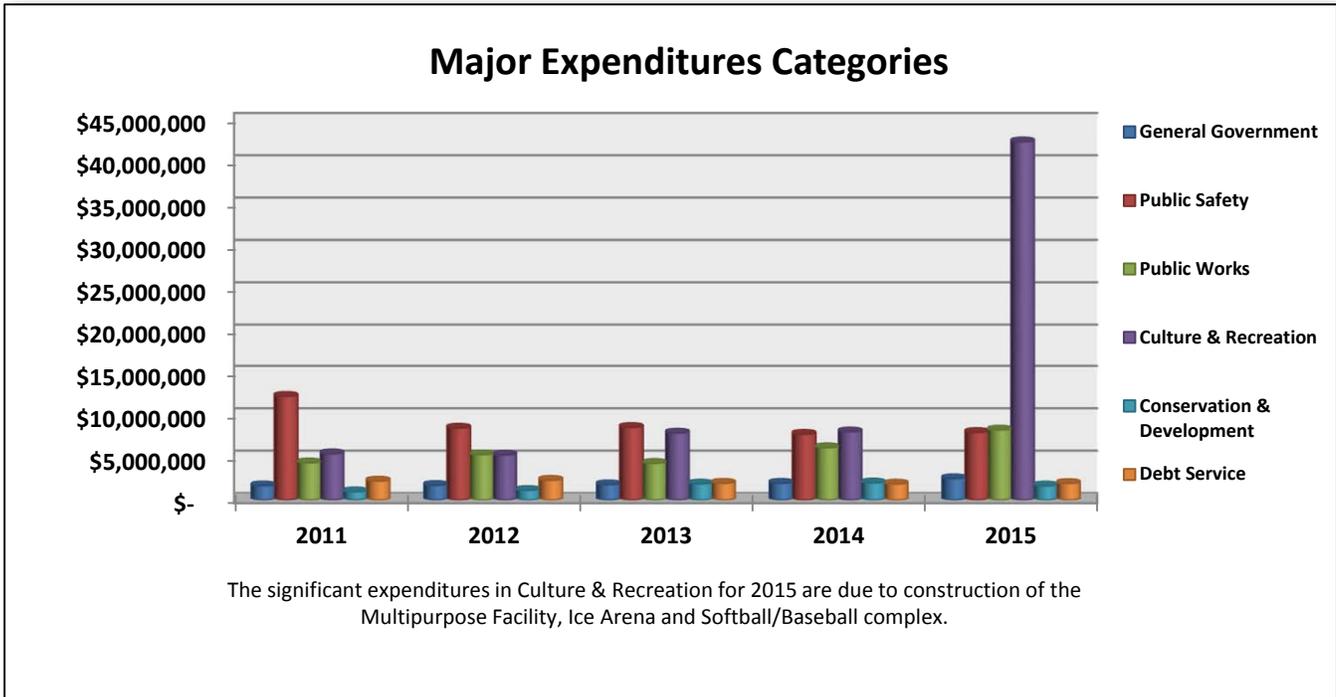
(Excluding transfers between governmental funds)



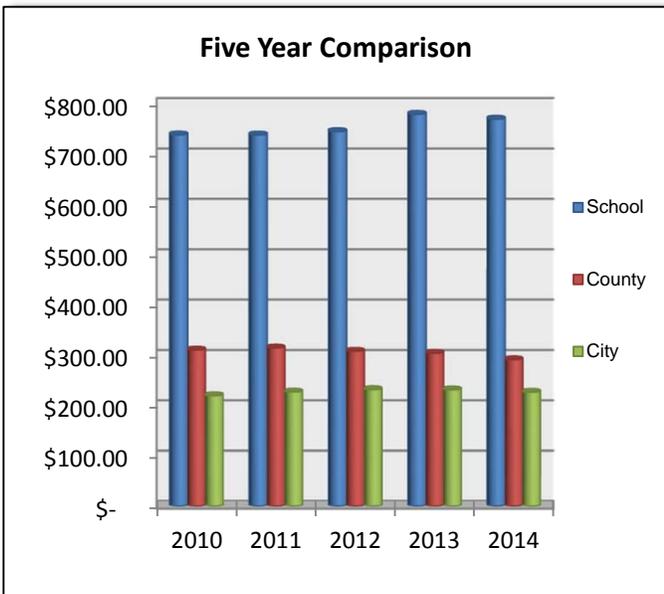
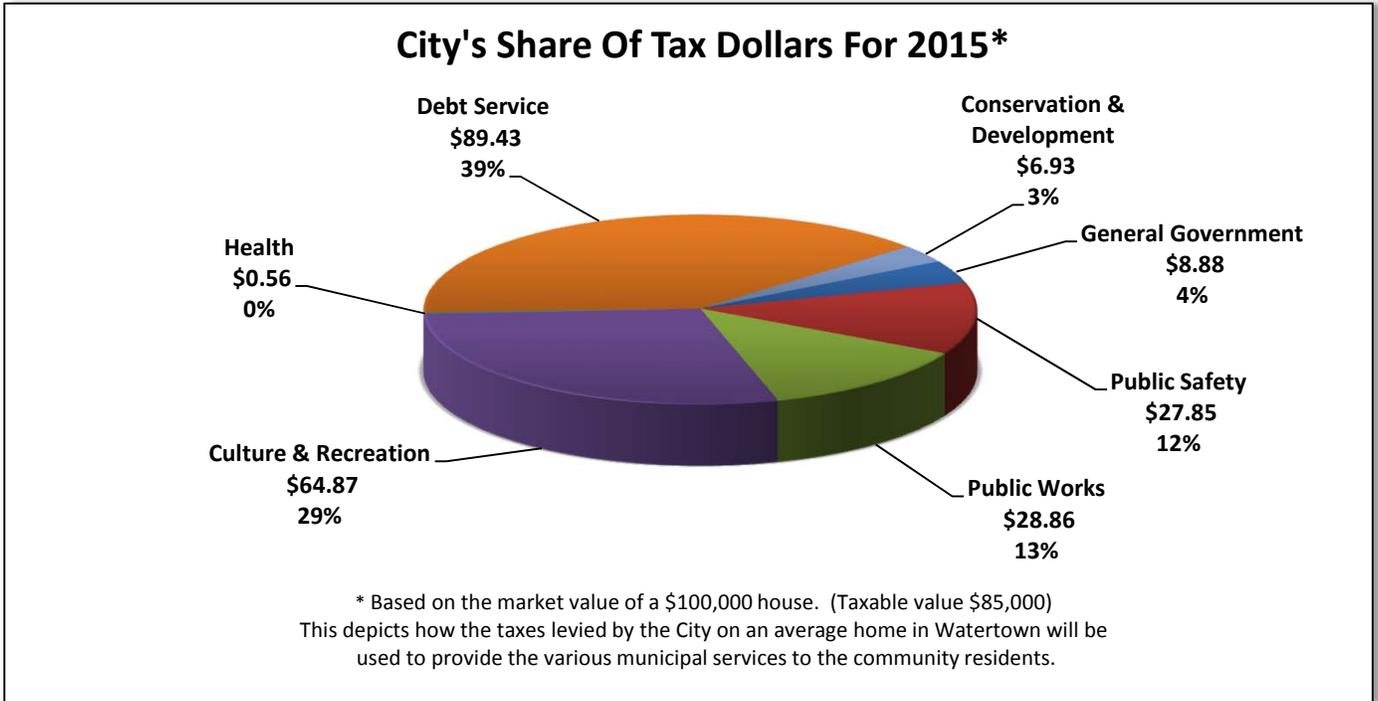
**EXPENDITURE TRENDS**

**ALL GOVERNMENTAL FUNDS**

(Excluding transfers between governmental funds)



# PROPERTY TAX

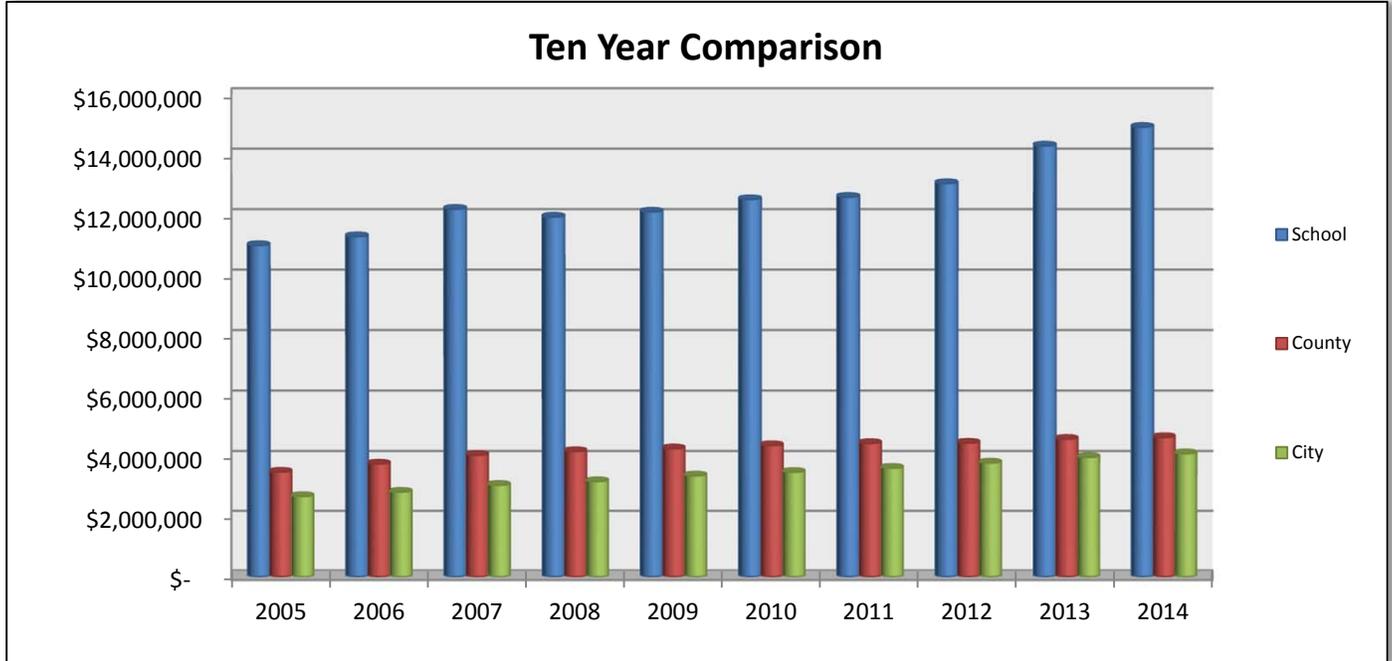


The homeowner's bill for total taxes for 2015 would be:

	<b>ANNUALLY</b>
<b>CITY</b>	\$ 227.38
<b>COUNTY</b>	\$ 291.98
<b>SCHOOL</b>	\$ 769.34
<b>TOTAL</b>	\$ 1,288.70

Note: Year listed at left is the year of levy with taxes to be collected in the following year (for example, 2014 to be collected in 2015). The graph to the left shows a comparison of the taxes paid for school, county and city purposes for the past five years.

**PROPERTY TAX**



**NOTE:**

There is an additional .76 mill levied for property owners in the Lake Kampeska Water project for year 2005, .69 for 2006, .58 for 2007, .54 for 2008 and 2009, .48 for 2010, 2011, and 2012, .51 for 2013 and 2014.

The graph above shows a ten-year property tax comparison of tax dollars paid by the property owners in the City of Watertown for the City, County, and School. Year listed is year of levy with taxes to be collected in the following year. (Example: 2014 tax collected in 2015).

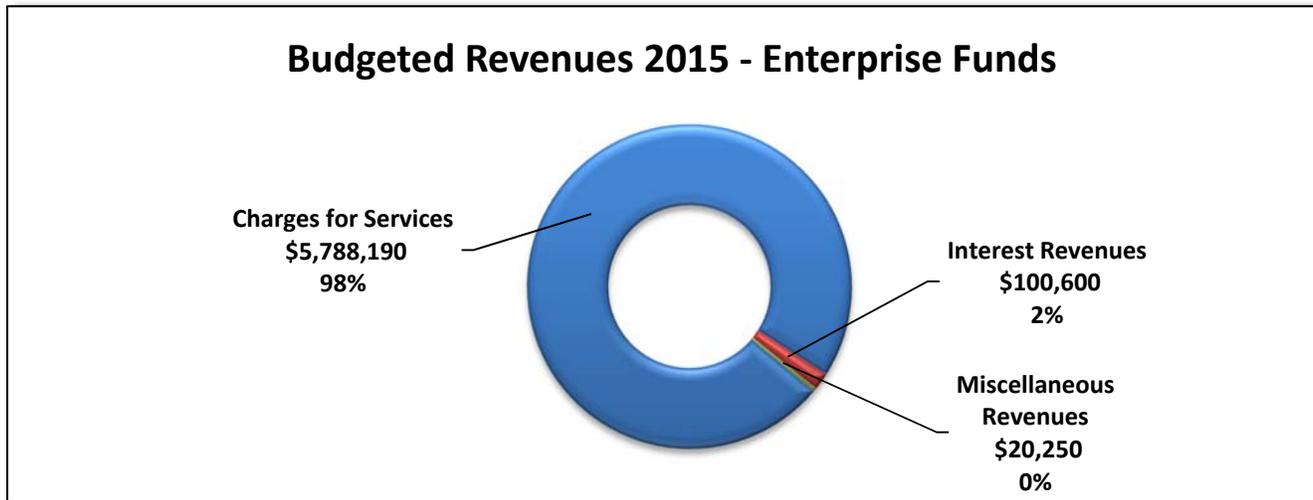
**CITY TAX LEVY COMPARISON**

	<b>2011 Dollars</b>	<b>2012 Dollars</b>	<b>2013 Dollars</b>	<b>2014 Dollars</b>
Tax Levy	\$ 3,657,796	\$ 3,832,253	\$ 4,016,455	\$ 4,138,450
Percent Change	3.90%	4.77%	4.81%	3.04%
Mills	2.680	2.737	2.730	2.675
Taxes on a house with a Market Value of \$100,000	\$ 227.81	\$ 232.65	\$ 232.06	\$ 227.38
Percent Change	3.36%	2.12%	-0.25%	-2.02%
Taxable Value	\$ 1,207,580,426	\$ 1,236,075,716	\$ 1,288,336,636	\$ 1,360,688,531
Percent Change	0.27%	2.36%	4.23%	5.62%

**NOTE:**

Included in the 2009 levy is .392 mills levied on property within the City of Watertown for the Event Center GO Bond issue, .386 for 2010, .359 for 2011, .361 for 2012, .355 for 2013, and .348 for 2014.

### Analysis of Major Revenue Sources – Enterprise Funds

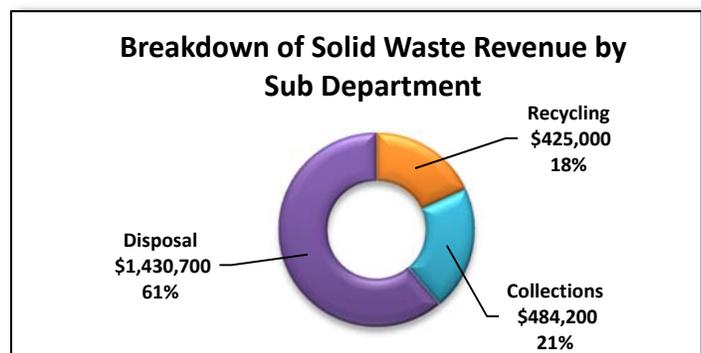


#### Wastewater Department:

Wastewater revenues are generated from fees and service charges assessed to residential and commercial customers of the City’s wastewater system. The City has tried to maintain superior service at a reasonable price. The consistency in fees collected is due to a stable community. In 2011, sewer rates increased from \$18.00 to \$21.50 per month. This increase generates a dedicated revenue source to repay State Revolving Fund (SRF) Loan No. 9.

#### Solid Waste Department:

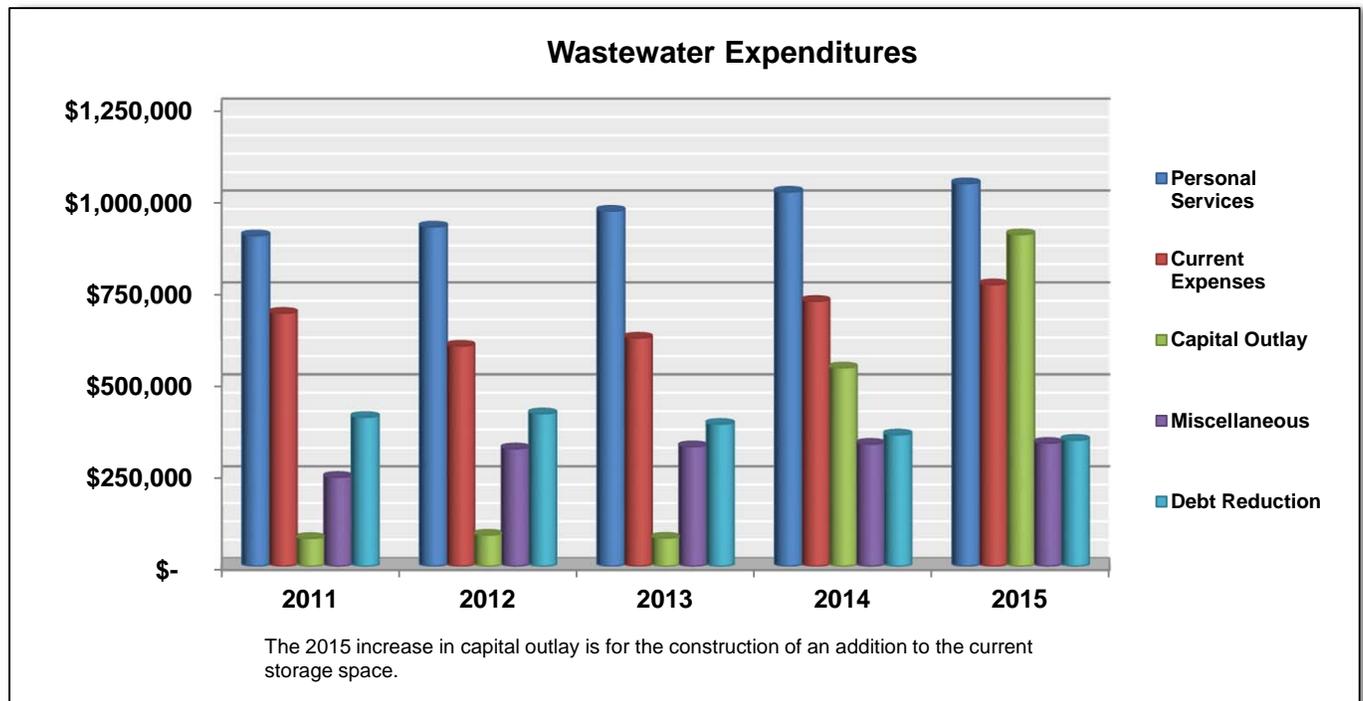
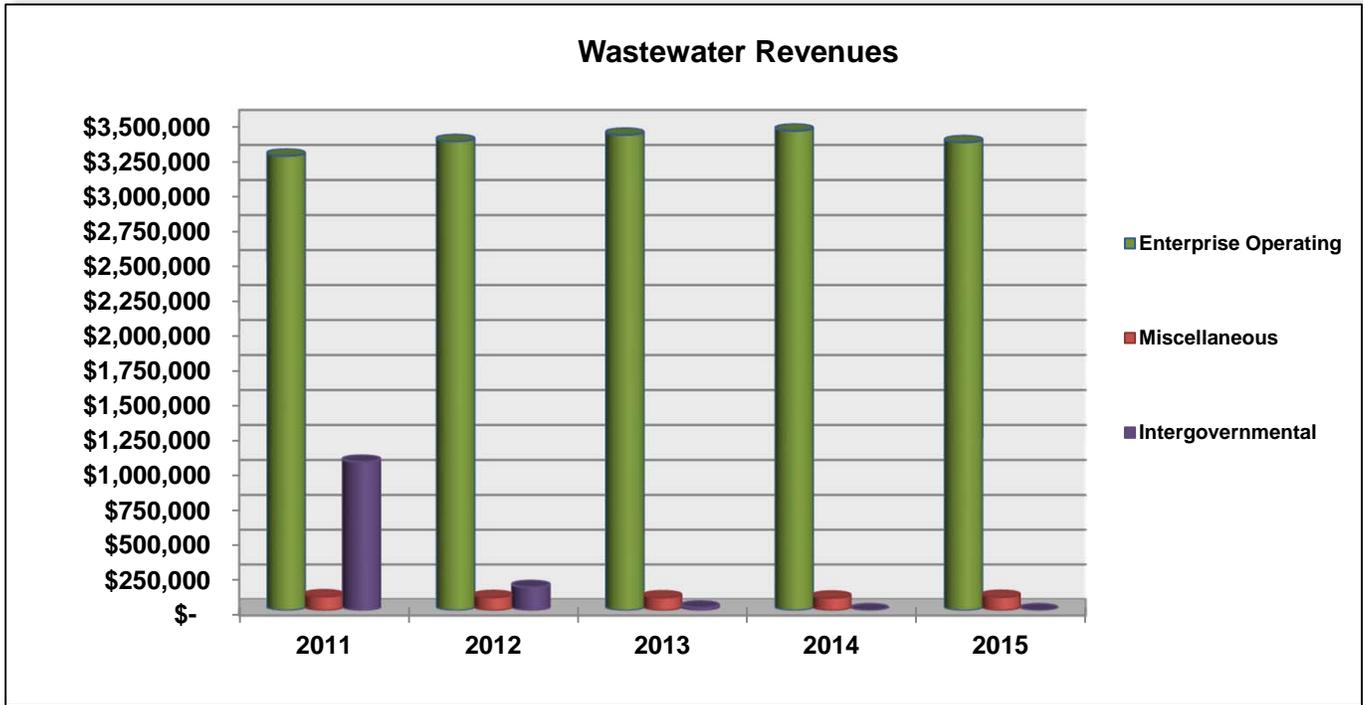
Solid waste operating revenues are derived from user fees for residential collection, commercial and individual tipping fees, and recycling collection and product sales. The Solid Waste Department is divided into three sub-departments each contributing to the operating revenues. Collection of lawn waste and recyclables is included as part of the fee paid by customers for collection of residential solid waste. Residents can purchase a special container for yard waste, containers are priced at cost therefore no actual profit is recognized. In 2013, the City switched to a single stream recycling system allowing the city to use an automated truck instead of a rear-load manual truck. Any resident participating in the program are given a free 95 gallon recycling container which remains the property of the City. The 2015 total budgeted revenues of \$2,339,900 is based on no increase in collection charges or tipping fees, the customer base staying the same, and overall usage remaining relatively constant.



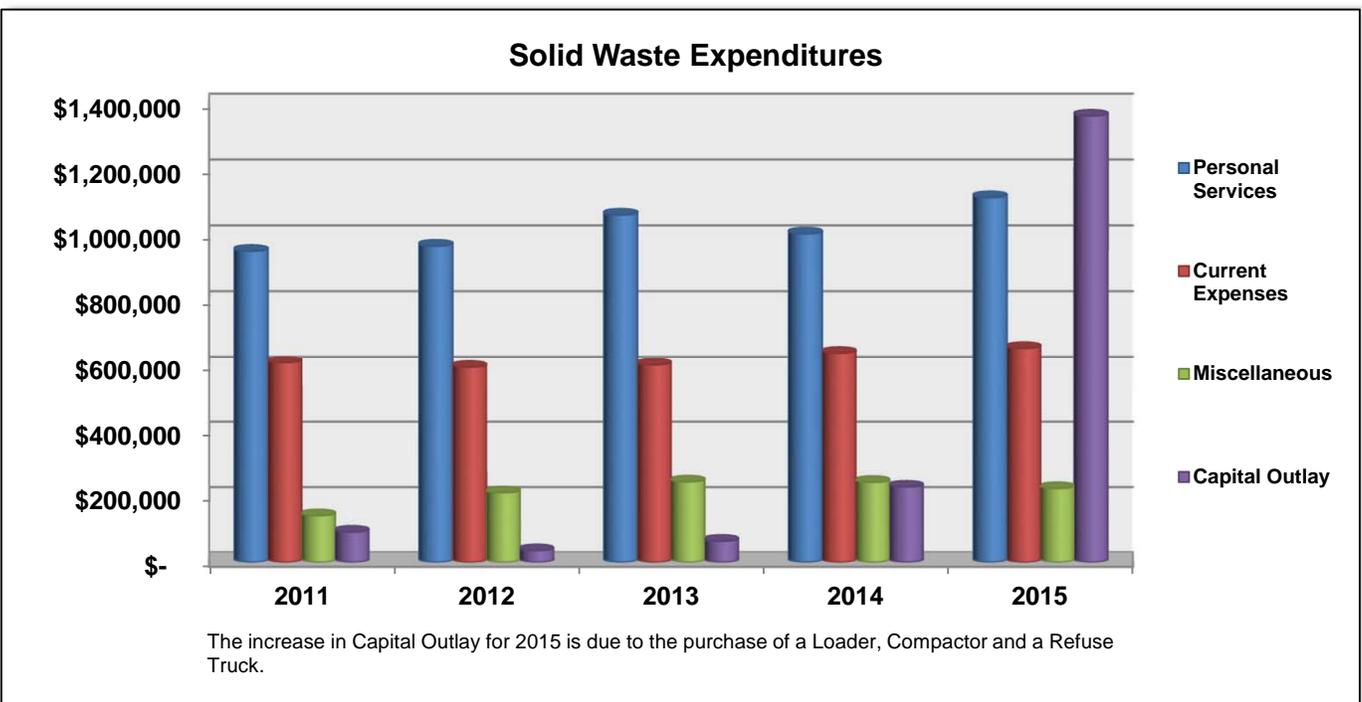
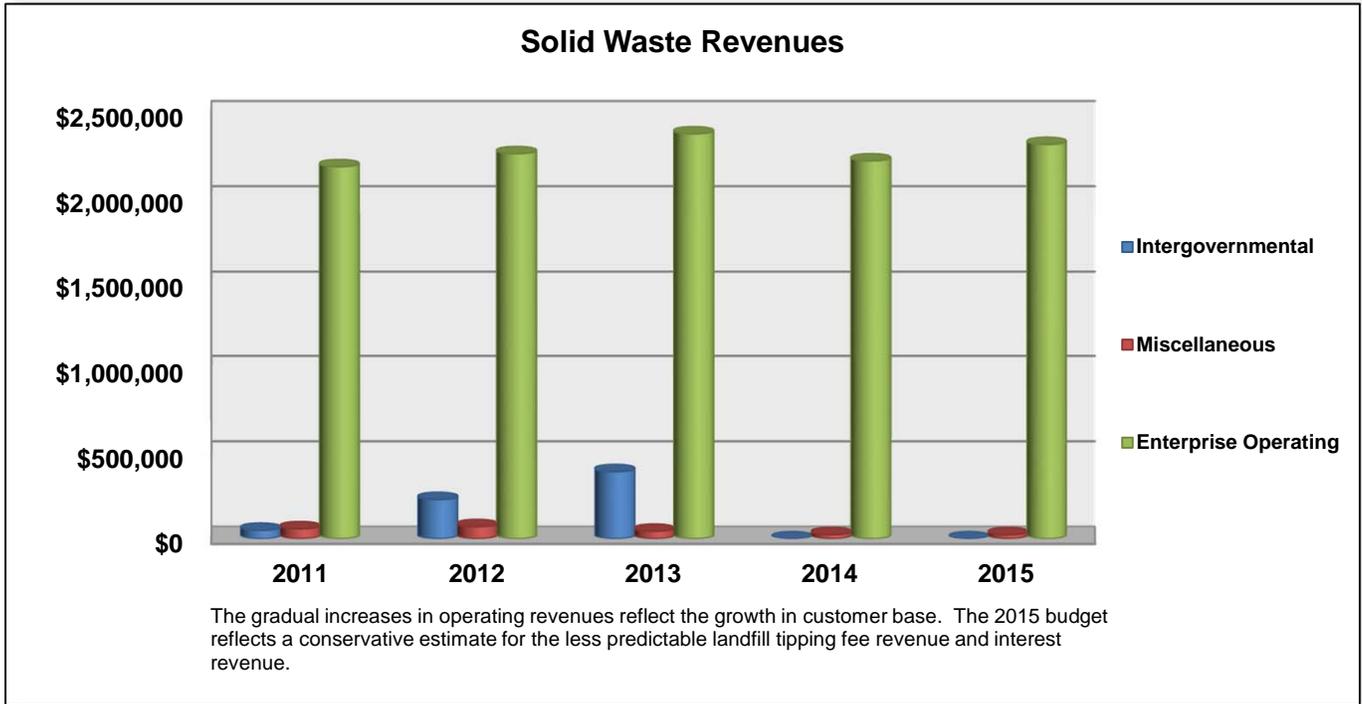
#### Airport:

Airport operating revenues are generated from landing fees, rentals, commissions and farming operations of the airport land. The most significant “revenues” (capital contributions) at the Airport consist of grants received. These grant monies are restricted for use on capital projects and are accounted for and reported as capital contributions. The budgeted 2015 grant revenue is \$95,000. The receipt of grant revenues has fluctuated considerably the past 5 years (see graph on page 53). Factors that can affect the grant revenue include the Federal budget process, the projects scheduled at the airport, and the City’s ability to continue to qualify for the grant money.

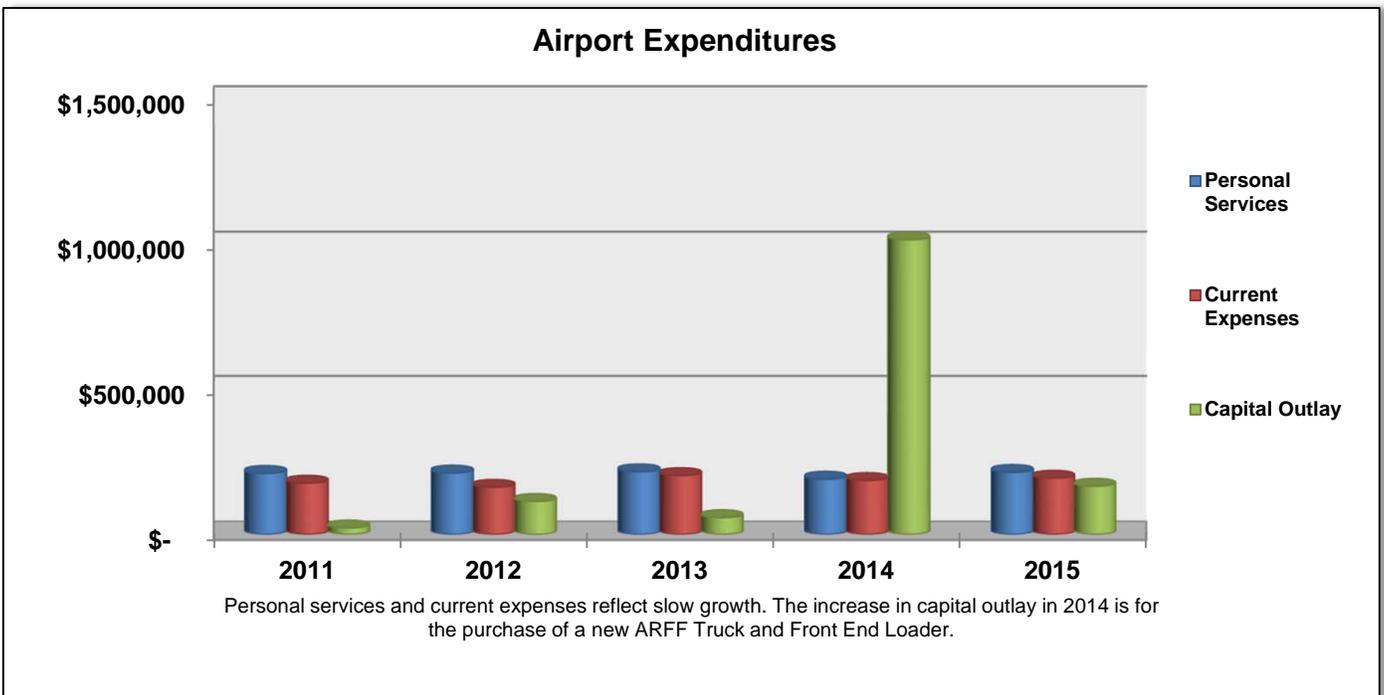
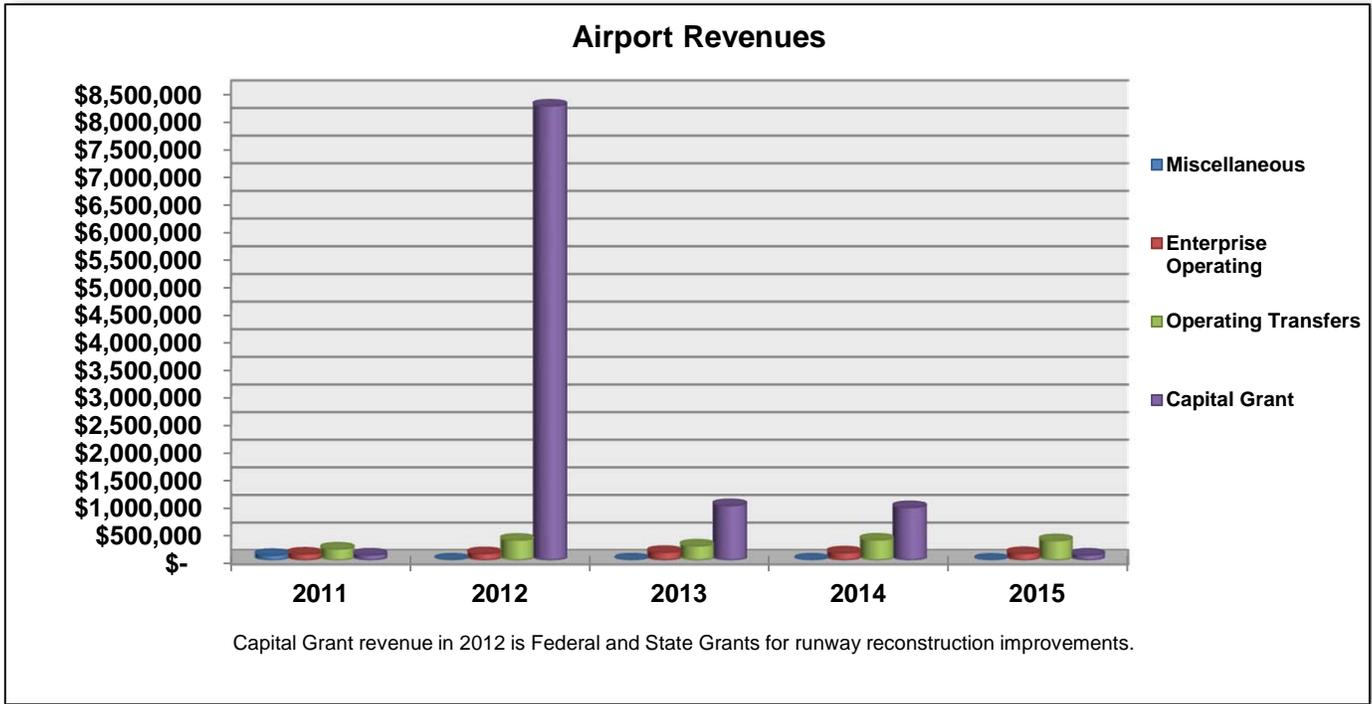
**REVENUE & EXPENDITURE TRENDS**  
**WASTEWATER ENTERPRISE FUNDS**



**REVENUE & EXPENDITURE TRENDS**  
**SOLID WASTE ENTERPRISE FUNDS**



**REVENUE & EXPENDITURE TRENDS**  
**AIRPORT ENTERPRISE FUNDS**



**GENERAL FUND  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>101 GENERAL FUND</b>							
<b>410 GENERAL GOVERNMENT</b>							
<b>411 LEGISLATIVE</b>							
411.10 Mayor & City Council	252,483	247,662	274,050	261,512	319,720	319,720	319,720
411.50 Contingency Account	-	-	300,000	-	300,000	300,000	300,000
<b>TOTAL LEGISLATIVE</b>	<b>252,483</b>	<b>247,662</b>	<b>574,050</b>	<b>261,512</b>	<b>619,720</b>	<b>619,720</b>	<b>619,720</b>
<b>415 FINANCIAL ADMINISTRATION</b>							
415.20 Attorney	142,641	151,241	163,220	156,343	165,990	165,990	165,990
415.30 Finance Office	519,142	554,385	591,690	613,475	692,370	692,370	692,370
415.41 Civil Service	6,658	7,296	8,920	8,890	8,920	-	-
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>668,441</b>	<b>712,922</b>	<b>763,830</b>	<b>778,708</b>	<b>867,280</b>	<b>858,360</b>	<b>858,360</b>
<b>419 OTHER</b>							
419.15 Contr. to External Organizations	167,916	164,502	168,400	174,400	171,000	171,000	171,000
419.33 Information Technology	65,518	98,403	72,110	76,767	211,150	211,150	211,150
419.41 City Hall	54,883	51,399	96,330	96,245	75,700	75,700	75,700
419.60 Engineering Department	549,394	560,721	605,110	621,877	663,420	615,420	615,420
<b>TOTAL OTHER</b>	<b>837,711</b>	<b>875,025</b>	<b>941,950</b>	<b>969,289</b>	<b>1,121,270</b>	<b>1,073,270</b>	<b>1,073,270</b>
<b>420 PUBLIC SAFETY</b>							
<b>421 POLICE</b>							
421.00 Police Department	3,140,394	3,389,063	3,517,665	3,486,409	3,570,870	3,475,000	3,475,000
<b>TOTAL POLICE</b>	<b>3,140,394</b>	<b>3,389,063</b>	<b>3,517,665</b>	<b>3,486,409</b>	<b>3,570,870</b>	<b>3,475,000</b>	<b>3,475,000</b>
<b>422 FIRE DEPARTMENT</b>							
422.20 Fire Fighting	874,777	957,250	1,009,800	1,066,096	1,127,890	1,069,940	1,069,940
422.91 Ambulance	1,971,257	2,190,066	2,279,370	2,257,759	2,482,860	2,343,950	2,343,950
<b>TOTAL FIRE DEPARTMENT</b>	<b>2,846,034</b>	<b>3,147,316</b>	<b>3,289,170</b>	<b>3,323,855</b>	<b>3,610,750</b>	<b>3,413,890</b>	<b>3,413,890</b>
<b>430 PUBLIC WORKS</b>							
<b>431 STREETS AND HIGHWAYS</b>							
431.20 Street Department	1,803,091	1,719,108	1,600,890	1,613,874	1,991,670	1,721,070	1,721,070
431.25 Snow Removal	185,173	367,777	413,640	302,971	430,970	430,970	430,970
431.60 Street Lighting	477,635	482,320	479,850	487,202	486,000	486,000	486,000
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>2,465,899</b>	<b>2,569,205</b>	<b>2,494,380</b>	<b>2,404,047</b>	<b>2,908,640</b>	<b>2,638,040</b>	<b>2,638,040</b>
<b>432 SANITATION</b>							
432.54 Water Resources	36,974	36,064	62,290	60,681	64,580	64,580	64,580
<b>TOTAL SANITATION</b>	<b>36,974</b>	<b>36,064</b>	<b>62,290</b>	<b>60,681</b>	<b>64,580</b>	<b>64,580</b>	<b>64,580</b>
<b>437 CEMETERY</b>							
437.00 Cemetery	164,022	170,383	186,970	185,892	179,330	179,330	179,330
<b>TOTAL CEMETERY</b>	<b>164,022</b>	<b>170,383</b>	<b>186,970</b>	<b>185,892</b>	<b>179,330</b>	<b>179,330</b>	<b>179,330</b>
<b>440 HEALTH &amp; WELFARE</b>							
<b>441 HEALTH &amp; WELFARE</b>							
441.32 Mosquito Control	51,181	68,610	100,140	94,881	95,150	95,150	95,150
441.43 Animal Control/Community Service Officer	-	-	-	-	65,250	65,250	65,250
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>51,181</b>	<b>68,610</b>	<b>100,140</b>	<b>94,881</b>	<b>160,400</b>	<b>160,400</b>	<b>160,400</b>
<b>450 CULTURE &amp; RECREATION</b>							
<b>452 PARKS</b>							
452.40 Forestry	173,668	182,041	194,535	208,440	232,450	201,450	201,450
<b>TOTAL PARKS</b>	<b>173,668</b>	<b>182,041</b>	<b>194,535</b>	<b>208,440</b>	<b>232,450</b>	<b>201,450</b>	<b>201,450</b>
<b>455 LIBRARY</b>							
455.00 Library	768,592	805,750	794,710	772,077	1,038,265	1,010,265	1,010,265
<b>TOTAL LIBRARY</b>	<b>768,592</b>	<b>805,750</b>	<b>794,710</b>	<b>772,077</b>	<b>1,038,265</b>	<b>1,010,265</b>	<b>1,010,265</b>
<b>460 CONSERVATION AND DEVELOPMENT</b>							
<b>465 BUILDING SERVICES</b>							
465.12 Building Services Department	262,441	294,232	301,470	294,272	307,040	307,040	307,040
<b>TOTAL BUILDING SERVICES</b>	<b>262,441</b>	<b>294,232</b>	<b>301,470</b>	<b>294,272</b>	<b>307,040</b>	<b>307,040</b>	<b>307,040</b>

**GENERAL FUND  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>490 MISCELLANEOUS</b>							
<b>493 TRANSFERS</b>							
493.11 Transfer Out - Park & Rec	1,400,000	1,570,000	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000
493.12 Trans Out - Airport	205,000	100,000	150,000	150,000	200,000	200,000	200,000
493.13 Trans Out - Lake Kampeska	50,000	50,000	50,000	50,000	50,000	50,000	50,000
493.14 Transfer Out - Rec Center	21,000	65,000	50,000	50,000	50,000	35,000	35,000
493.20 Trans Out - Event Center	-	-	-	-	75,000	75,000	75,000
<b>TOTAL TRANSFERS</b>	<b>1,676,000</b>	<b>1,785,000</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>2,075,000</b>	<b>2,060,000</b>	<b>2,060,000</b>
<b>TOTAL GENERAL FUND</b>	<b>13,343,840</b>	<b>14,283,273</b>	<b>15,071,160</b>	<b>14,690,063</b>	<b>16,755,595</b>	<b>16,061,345</b>	<b>16,061,345</b>
<b>CAPITAL OUTLAY ACCUMULATION: CARRIED OVER FROM 2014 ACCUMULATED IN 2015</b>							<b>280,184</b>
							<b>925,826</b>
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<b>1,206,010</b>
<b>ENDING FUND BALANCE</b>							<b>4,618,373</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>							<b>21,885,728</b>

**GENERAL FUND  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>MAYOR &amp; CITY COUNCIL</b>							
<b>360 MISCELLANEOUS</b>							
311.10 36909 Other Misc. Revenue	392	57	-	100	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>392</b>	<b>57</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL MAYOR &amp; CITY COUNCIL</b>	<b>392</b>	<b>57</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COURT</b>							
<b>350 FINES &amp; FORFEITS</b>							
312.60 35101 Court Fines	24,182	17,770	20,000	17,773	20,000	20,000	20,000
<b>TOTAL FINES &amp; FORFEITS</b>	<b>24,182</b>	<b>17,770</b>	<b>20,000</b>	<b>17,773</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL COURT</b>	<b>24,182</b>	<b>17,770</b>	<b>20,000</b>	<b>17,773</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>ATTORNEY</b>							
<b>360 MISCELLANEOUS REVENUES</b>							
315.20 36909 Other Misc. Revenue	22,600	23,590	40,805	40,805	41,430	41,430	41,430
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>22,600</b>	<b>23,590</b>	<b>40,805</b>	<b>40,805</b>	<b>41,430</b>	<b>41,430</b>	<b>41,430</b>
<b>TOTAL ATTORNEY</b>	<b>22,600</b>	<b>23,590</b>	<b>40,805</b>	<b>40,805</b>	<b>41,430</b>	<b>41,430</b>	<b>41,430</b>
<b>FINANCE OFFICE</b>							
<b>310 TAXES</b>							
315.30 31101 Property Taxes	2,801,579	2,935,572	3,059,528	3,058,559	3,166,775	3,166,775	3,166,775
31102 Delinquent	-	(759)	-	-	-	-	-
31107 Mobile Home Taxes	1,033	1,087	2,000	1,397	1,500	1,500	1,500
31300 Sales Tax and Use Tax	6,669,900	6,770,324	6,334,500	6,849,252	6,524,500	6,524,500	6,524,500
31305 Sales Tax - Audits	132,807	72,276	2,000	62,515	5,000	5,000	5,000
31400 Gross Rec & Business Tax	382,436	366,975	380,000	368,643	370,000	370,000	370,000
31901 Penalty & Interest	4,298	7,426	5,000	4,950	5,000	5,000	5,000
<b>TOTAL TAXES</b>	<b>9,992,053</b>	<b>10,152,901</b>	<b>9,783,028</b>	<b>10,345,316</b>	<b>10,072,775</b>	<b>10,072,775</b>	<b>10,072,775</b>
<b>320 LICENSES &amp; PERMITS</b>							
315.30 32101 Alcoholic Bev License	67,565	68,378	65,000	71,450	67,000	67,000	67,000
32106 Prof & Occupational	13,680	17,225	13,000	14,463	13,000	13,000	13,000
32107 Amusements	4,008	3,984	3,900	4,448	3,900	3,900	3,900
32111 Video Lottery License	20,200	17,350	19,000	17,600	18,000	18,000	18,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>105,453</b>	<b>106,937</b>	<b>100,900</b>	<b>107,961</b>	<b>101,900</b>	<b>101,900</b>	<b>101,900</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>							
315.30 33503 Bank Franchise Tax	87,813	132,507	110,000	150,261	135,000	135,000	135,000
33113 FEMA Grant	-	316	-	-	-	-	-
33499 Other State Grants	-	38	-	-	-	-	-
33508 Liquor Tax Reversion	128,842	141,577	130,000	136,487	135,000	135,000	135,000
33900 Pmt. In Lieu of Taxes	3,286	4,028	1,800	1,800	1,800	1,800	1,800
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>219,941</b>	<b>278,466</b>	<b>241,800</b>	<b>288,548</b>	<b>271,800</b>	<b>271,800</b>	<b>271,800</b>

GENERAL FUND  
REVENUES

		ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>360 MISCELLANEOUS REVENUE</b>								
315.30	36100 Interest Earned	23,293	19,687	17,000	17,801	18,000	18,000	18,000
	36900 Payment in Lieu of Taxes	861	882	850	959	1,000	1,000	1,000
	36909 Other Misc. Revenue	20,016	22,531	3,600	92,126	9,200	9,200	9,200
	36910 Cash Short & Over	(3)	(1)	-	49	-	-	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>44,167</b>	<b>43,099</b>	<b>21,450</b>	<b>110,935</b>	<b>28,200</b>	<b>28,200</b>	<b>28,200</b>
<b>390 OTHER FINANCING SOURCES</b>								
315.30	39101 Sale of General Fixed Assets	102,572	73,510	-	247	-	-	-
	39111 Transfer In - Municipal Utilities Fund	1,218,400	1,148,400	1,148,400	1,148,400	1,148,400	1,148,400	1,148,400
	39119 Transfer In - Solid Waste & Sewer Funds	434,800	474,000	479,450	479,450	462,950	462,950	462,950
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,755,772</b>	<b>1,695,910</b>	<b>1,627,850</b>	<b>1,628,097</b>	<b>1,611,350</b>	<b>1,611,350</b>	<b>1,611,350</b>
<b>TOTAL FINANCE OFFICE</b>		<b>12,117,386</b>	<b>12,277,313</b>	<b>11,775,028</b>	<b>12,480,857</b>	<b>12,086,025</b>	<b>12,086,025</b>	<b>12,086,025</b>
<b>ENGINEERING DEPARTMENT</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
319.60	33115 Homeland Security Grant	436	-	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
319.60	34103 Zoning & Subdivision Fees	4,713	11,492	5,500	18,556	8,000	8,000	8,000
	34105 Sale of Maps and Publications	72	94	60	76	100	100	100
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>4,785</b>	<b>11,586</b>	<b>5,560</b>	<b>18,632</b>	<b>8,100</b>	<b>8,100</b>	<b>8,100</b>
<b>360 MISCELLANEOUS REVENUE</b>								
319.60	36909 Other Misc. Revenue	1,233	2,415	1,500	1,136	1,500	1,500	1,500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,233</b>	<b>2,415</b>	<b>1,500</b>	<b>1,136</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL ENGINEERING DEPARTMENT</b>		<b>6,454</b>	<b>14,001</b>	<b>7,060</b>	<b>19,768</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>
<b>POLICE DEPARTMENT</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
321.00	33113 FEMA Grant	-	1,139	-	-	-	-	-
	33115 Homeland Security Grant	-	-	-	14,651	-	-	-
	33120 TSA Airport Grant	20,518	21,900	20,000	20,000	20,000	20,000	20,000
	33142 BPV Grant	990	3,080	2,000	1,000	2,000	2,000	2,000
	33144 ICAC Grant	1,107	6,658	2,500	2,062	2,500	2,500	2,500
	33402 COPS Grant	51,702	58,892	53,000	53,000	-	-	-
	33403 Highway Safety Grant	25,813	11,009	14,430	14,430	14,430	14,430	14,430
	33499 Other State Grants	-	152	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>100,130</b>	<b>102,830</b>	<b>91,930</b>	<b>105,143</b>	<b>38,930</b>	<b>38,930</b>	<b>38,930</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
321.00	34201 Special Police Services	72,579	77,108	76,000	76,448	80,000	80,000	80,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>72,579</b>	<b>77,108</b>	<b>76,000</b>	<b>76,448</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>350 FINES AND FORFEITS</b>								
321.00	35103 Parking Fines	19,729	19,645	26,000	20,024	26,000	26,000	26,000
	<b>TOTAL FINES AND FORFEITS</b>	<b>19,729</b>	<b>19,645</b>	<b>26,000</b>	<b>20,024</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
321.00	36700 Donations	-	-	-	18,928	15,000	15,000	15,000
	36714 Explorer Donations	-	-	-	-	-	-	-
	36909 Other Misc. Revenue	64,506	59,948	78,500	77,684	65,000	65,000	65,000
	36910 Cash Short & Over	(1)	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>64,505</b>	<b>59,948</b>	<b>78,500</b>	<b>96,612</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>390 OTHER FINANCING SOURCES</b>								
	39101 Sale of General Fixed Assets	549	901	-	2,357	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>549</b>	<b>901</b>	<b>-</b>	<b>2,357</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>257,492</b>	<b>260,432</b>	<b>272,430</b>	<b>300,584</b>	<b>224,930</b>	<b>224,930</b>	<b>224,930</b>

GENERAL FUND  
REVENUES

		ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>FIRE FIGHTING</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
322.20	33113 FEMA Grants (SAFER & AFG)	12,665	3,182	-	-	-	-	-
	33115 Homeland Security Grant	67,637	43,544	50,000	78,914	50,000	50,000	50,000
	33401 Fire Protection Grant	-	26,746	-	42,770	30,000	30,000	30,000
	33499 Other State Grants	-	424	-	-	-	-	-
	33512 Fire Ins Premium Reversion	68,154	69,673	65,000	-	70,000	70,000	70,000
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>148,456</b>	<b>143,569</b>	<b>115,000</b>	<b>121,684</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
322.20	34202 Fire Protection Services	37,823	56,052	50,000	66,863	70,000	70,000	70,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>37,823</b>	<b>56,052</b>	<b>50,000</b>	<b>66,863</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
322.20	36700 Donations	5,770	4,280	2,500	2,430	3,000	3,000	3,000
	36909 Other Misc. Revenue	7,187	11,291	9,000	6,411	9,000	9,000	9,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>12,957</b>	<b>15,571</b>	<b>11,500</b>	<b>8,841</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>390 OTHER FINANCING SOURCES</b>								
322.20	39101 Sale of General Fixed Assets	451	4,240	-	853	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>451</b>	<b>4,240</b>	<b>-</b>	<b>853</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL FIREFIGHTING</b>	<b>199,687</b>	<b>219,432</b>	<b>176,500</b>	<b>198,241</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>
<b>AMBULANCE</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
322.91	34207 Ambulance Charges	873,038	878,022	870,000	881,144	890,000	890,000	890,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>873,038</b>	<b>878,022</b>	<b>870,000</b>	<b>881,144</b>	<b>890,000</b>	<b>890,000</b>	<b>890,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
322.91	36700 Donations	1,000	-	2,000	1,500	1,500	1,500	1,500
	36909 Other Misc. Revenue	35,904	37,344	30,000	25,020	25,000	25,000	25,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>36,904</b>	<b>37,344</b>	<b>32,000</b>	<b>26,520</b>	<b>26,500</b>	<b>26,500</b>	<b>26,500</b>
	<b>TOTAL AMBULANCE</b>	<b>909,942</b>	<b>915,366</b>	<b>902,000</b>	<b>907,664</b>	<b>916,500</b>	<b>916,500</b>	<b>916,500</b>
<b>STREET DEPARTMENT</b>								
<b>310 TAXES</b>								
331.20	31204 Weed Assessments	1,675	675	2,000	1,650	2,000	2,000	2,000
	<b>TOTAL TAXES</b>	<b>1,675</b>	<b>675</b>	<b>2,000</b>	<b>1,650</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>								
331.20	33113 FEMA Grant	-	128,075	-	-	-	-	-
	33499 Other State Grants	135,000	15,231	-	-	-	-	-
	33506 Motor Vehicle License	122,993	132,644	110,000	131,141	115,000	115,000	115,000
	33507 State Highway & Bridge	403,733	424,703	375,000	442,089	390,000	390,000	390,000
	33801 County Road	23,002	23,002	23,000	23,000	23,000	23,000	23,000
	33803 Wheel Tax	6,638	6,715	7,000	6,705	7,000	7,000	7,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>691,366</b>	<b>730,370</b>	<b>515,000</b>	<b>602,935</b>	<b>535,000</b>	<b>535,000</b>	<b>535,000</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
331.20	34309 Other	32,927	16,861	6,000	1,520	2,000	2,000	2,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>32,927</b>	<b>16,861</b>	<b>6,000</b>	<b>1,520</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>360 MISCELLANEOUS REVENUE</b>								
331.20	36301 Special Assessments	161,434	102,818	25,000	25,253	25,000	25,000	25,000
	36302 Int./Penalty Coll by County	7,067	6,948	10,000	7,044	7,000	7,000	7,000
	36909 Other Misc. Revenue	22,603	18,688	5,500	17,554	8,500	8,500	8,500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>191,104</b>	<b>128,454</b>	<b>40,500</b>	<b>49,851</b>	<b>40,500</b>	<b>40,500</b>	<b>40,500</b>
<b>380 ENTERPRISE OPERATING</b>								
331.20	38302 Penalty - Treas. Collections	110	68	-	-	-	-	-
	<b>TOTAL ENTERPRISE OPERATING</b>	<b>110</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>390 OTHER FINANCING SOURCES</b>								
331.20	39101 Sale of General Fixed Assets	182	12,664	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>182</b>	<b>12,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL STREET DEPARTMENT</b>	<b>917,364</b>	<b>889,092</b>	<b>563,500</b>	<b>655,956</b>	<b>579,500</b>	<b>579,500</b>	<b>579,500</b>

GENERAL FUND  
REVENUES

		ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>WATER RESOURCES</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
332.54	33113 FEMA Grant	5,569	-	-	-	-	-	-
	33499 Other State Grants	742	-	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>6,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>								
332.54	36301 Special Assessments	600	2,565	-	-	-	-	-
	36909 Other Miscellaneous Revenue	-	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>600</b>	<b>2,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>390 OTHER FINANCING SOURCES</b>								
332.54	39101 Sale of General Fixed Assets	-	35,214	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>35,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL WATER RESOURCES</b>	<b>6,911</b>	<b>37,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CEMETERY</b>								
<b>360 MISCELLANEOUS REVENUE</b>								
337.00	36909 Other Miscellaneous Revenue	-	51	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>								
337.00	38601 Sale of Lots	55,243	49,598	50,000	49,370	50,000	50,000	50,000
	38602 Grave Digging Charges	67,851	65,997	55,000	60,722	55,000	55,000	55,000
	38603 Annual & Perpetual Care	3,529	3,085	3,000	3,867	3,000	3,000	3,000
	38604 Sale of Niches	5,900	4,650	5,000	5,750	5,000	5,000	5,000
	38607 Recording Fees	902	1,260	500	1,020	750	750	750
	38609 Other	5,230	4,428	5,000	4,088	5,000	5,000	5,000
	<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>138,655</b>	<b>129,018</b>	<b>118,500</b>	<b>124,817</b>	<b>118,750</b>	<b>118,750</b>	<b>118,750</b>
<b>390 OTHER FINANCING SOURCES</b>								
337.00	39101 Sale of General Fixed Assets	2	-	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL CEMETERY</b>	<b>138,657</b>	<b>129,069</b>	<b>118,500</b>	<b>124,817</b>	<b>118,750</b>	<b>118,750</b>	<b>118,750</b>
<b>MOSQUITO CONTROL</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
341.32	33499 Other State Grants	-	-	-	12,268	-	-	-
	36909 Other Misc. Revenue	-	124	-	94	-	-	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>12,362</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL MOSQUITO CONTROL</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>12,362</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANIMAL CONTROL/COMMUNITY SERVICE OFFICER</b>								
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
341.43	34505 Animal Control & Shelter Fees	-	-	-	-	2,000	2,000	2,000
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>ANIMAL CONTROL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>FORESTRY</b>								
<b>320 LICENSES &amp; PERMITS</b>								
352.40	32109 Other	20	30	-	18	-	-	-
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>20</b>	<b>30</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>								
352.40	33113 FEMA Grant	-	12,442	-	-	-	-	-
	33499 Other State Grants	-	1,464	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>13,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>								
	36909 Other Misc. Revenue	2,970	3,920	3,500	5,615	3,500	3,500	3,500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,970</b>	<b>3,920</b>	<b>3,500</b>	<b>5,615</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
	<b>TOTAL FORESTRY</b>	<b>2,990</b>	<b>17,856</b>	<b>3,500</b>	<b>5,633</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>LIBRARY</b>								
<b>330 INTERGOVERNMENTAL REVENUE</b>								
355.00	33499 Other State Grants - ILS Conversion	-	-	-	-	35,000	35,000	35,000
	33812 Hamlin County Revenue	250	250	250	250	250	250	250
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>35,250</b>	<b>35,250</b>	<b>35,250</b>
<b>340 CHARGES FOR GOODS &amp; SERVICES</b>								
355.00	34715 LATI Service Agreement	-	160	160	160	160	160	160
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>-</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>360 MISCELLANEOUS REVENUE</b>								
355.00	36909 Other Miscellaneous Revenue	4,510	4,979	8,500	5,138	5,700	5,700	5,700
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,510</b>	<b>4,979</b>	<b>8,500</b>	<b>5,138</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>

GENERAL FUND  
REVENUES

		ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>390 OTHER FINANCING SOURCES</b>								
355.00	39101 Sale of General Fixed Assets	38	-	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY</b>		<b>4,798</b>	<b>5,389</b>	<b>8,910</b>	<b>5,548</b>	<b>41,110</b>	<b>41,110</b>	<b>41,110</b>
<b>BUILDING SERVICES</b>								
<b>320 LICENSES AND PERMITS</b>								
365.12	32201 Building Permits	154,582	142,534	100,000	142,043	140,000	140,000	140,000
	32202 Contractor License Fee	5,700	4,150	6,000	4,230	4,000	4,000	4,000
	32205 Excavation Permits	1,860	2,000	1,500	1,540	1,500	1,500	1,500
	32210 Moving Permits	1,025	1,175	1,000	875	1,000	1,000	1,000
	32211 Sign Permits	2,000	2,226	2,000	1,900	2,000	2,000	2,000
	<b>TOTAL LICENSES AND PERMITS</b>	<b>165,167</b>	<b>152,085</b>	<b>110,500</b>	<b>150,588</b>	<b>148,500</b>	<b>148,500</b>	<b>148,500</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>								
365.12	34103 Zoning & Subdivision Fees	5,250	5,550	5,500	5,220	5,200	5,200	5,200
	34901 Penalty & Interest	26	34	-	21	-	-	-
	<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>5,276</b>	<b>5,584</b>	<b>5,500</b>	<b>5,241</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>360 MISCELLANEOUS REVENUE</b>								
365.12	36909 Other Misc. Revenue	12,776	14,866	14,500	14,458	14,500	14,500	14,500
	36910 Cash Short & Over	3	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>12,779</b>	<b>14,866</b>	<b>14,500</b>	<b>14,458</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
<b>390 OTHER FINANCING SOURCES</b>								
465.12	39101 Sale of General Fixed Assets	-	725	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUILDING SERVICES</b>		<b>183,222</b>	<b>173,260</b>	<b>130,500</b>	<b>170,287</b>	<b>168,200</b>	<b>168,200</b>	<b>168,200</b>
<b>TOTAL GENERAL FUND</b>		<b>14,792,077</b>	<b>14,980,530</b>	<b>14,018,733</b>	<b>14,940,395</b>	<b>14,443,545</b>	<b>14,443,545</b>	<b>14,443,545</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>								<b>7,442,183</b>
<b>MEANS OF FINANCE - SUBTOTAL</b>								<b>21,885,728</b>
<b>TOTAL GENERAL FUND MEANS OF FINANCE</b>								<b>21,885,728</b>

SPECIAL REVENUE FUNDS

PARK AND RECREATION EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>201 PARK AND RECREATION FUND</b>							
<b>450 CULTURE &amp; RECREATION</b>							
451.21 Supervision	204,676	212,192	224,300	222,446	229,140	229,140	229,140
451.23 Recreation Programs	300,579	331,522	358,400	353,545	384,220	354,420	354,420
451.25 Golf Course	542,957	631,651	714,570	703,910	925,150	820,450	820,450
451.26 Family Aquatics Center	267,216	356,436	318,760	295,912	288,200	288,200	288,200
451.27 Baseball/Softball Complex	19,147	31,787	28,030	23,344	29,370	29,370	29,370
451.28 Auditorium/Fieldhouse	94,659	126,596	135,280	139,032	184,865	173,290	173,290
451.34 Zoo	840,124	912,497	1,104,860	1,008,408	1,141,595	1,120,795	1,120,795
451.35 Ice Arena/Expo Building	68,544	68,901	81,120	92,672	83,475	83,475	83,475
451.42 Park System	483,208	503,315	495,910	477,828	598,850	475,850	475,850
451.47 City Park & Camping	68,674	96,618	86,015	79,015	101,400	101,400	101,400
<b>TOTAL PARKS AND RECREATION</b>	<b>2,889,784</b>	<b>3,271,515</b>	<b>3,547,245</b>	<b>3,396,112</b>	<b>3,966,265</b>	<b>3,676,390</b>	<b>3,676,390</b>
<b>CAPITAL OUTLAY ACCUMULATION: CARRIED OVER FROM 2014 ACCUMULATED IN 2015</b>							<b>56,333</b>
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<b>169,875</b>
<b>ENDING FUND BALANCE</b>							<b>171,595</b>
<b>TOTAL PARKS AND RECREATION FUND REQUIREMENTS</b>							<b>4,017,860</b>

PARK AND RECREATION REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>PARK AND RECREATION SUPERVISION</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
351.21 36100 Interest Earned	2,862	1,833	1,500	1,421	1,500	1,500	1,500
36211 Thunder Road Lease Inc.	8,391	7,609	6,000	5,773	6,000	6,000	6,000
36909 Other Misc. Revenue	4,473	4,695	5,200	5,138	11,460	11,460	11,460
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>15,726</b>	<b>14,137</b>	<b>12,700</b>	<b>12,332</b>	<b>18,960</b>	<b>18,960</b>	<b>18,960</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.21 39101 Sale of General Fixed Assets	1,816	16	-	-	-	-	-
39112 Transfer In - General Fund	1,400,000	1,570,000	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000
39113 Transfer In - BBB Sales Tax Fund	58,000	58,000	58,000	58,000	58,000	58,000	50,000
39114 Transfer In - Capital Impr Fund	-	200,000	250,000	250,000	250,000	250,000	250,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,459,816</b>	<b>1,828,016</b>	<b>1,908,000</b>	<b>1,908,000</b>	<b>2,008,000</b>	<b>2,008,000</b>	<b>2,000,000</b>
<b>TOTAL SUPERVISION</b>	<b>1,475,542</b>	<b>1,842,153</b>	<b>1,920,700</b>	<b>1,920,332</b>	<b>2,026,960</b>	<b>2,026,960</b>	<b>2,018,960</b>
<b>RECREATION PROGRAMS</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.23 34703 Senior Games	633	682	500	500	500	500	500
34730 Fees - Basketball - Youth	20,588	20,651	15,500	18,195	16,000	16,000	16,000
34731 Fees - Playground Adventures	5,657	4,650	4,400	5,293	4,500	4,500	4,500
34732 Fees - Baseball	20,414	18,935	19,000	18,398	19,000	19,000	19,000
34733 Fees - Basketball - Adult	22,185	23,563	21,500	18,738	21,500	21,500	21,500
34734 Fees - Adult Tennis League	-	-	-	1,302	-	-	-
34735 Fees - Senior Programs	2,895	2,959	2,500	2,627	2,500	2,500	2,500
34736 Fees - Youth Track	1,113	1,170	1,200	1,302	1,200	1,200	1,200
34737 Fees - Girls Softball	11,560	12,318	11,000	10,269	11,000	11,000	11,000
34738 Fees - Golf Lessons	327	317	300	276	300	300	300
34739 Fees - Gymnastics	1,335	1,217	1,000	1,024	1,000	1,000	1,000
34740 Fees - Pottery	4,975	3,299	4,500	4,411	4,500	4,500	4,500
34741 Fees - Tennis League	840	900	800	580	800	800	800
34742 Fees - Battle of Superstars	377	679	500	396	500	500	500
34744 Fees - Tennis	5,358	5,236	5,000	5,762	5,000	5,000	5,000
34745 Fees - Volleyball	7,060	7,202	6,000	7,500	6,000	6,000	6,000
34747 Fees - Archery	3,000	3,056	2,500	2,864	3,000	3,000	3,000
34748 Fees - Gym	1,328	1,210	700	699	700	700	700
34749 Fees - Road Trips	448	566	500	1,226	500	500	500
34750 Birthday Parties	2,585	2,698	2,600	2,837	2,600	2,600	2,600
34751 Fees - Open Art	4,406	5,526	4,200	4,118	4,200	4,200	4,200
34752 Assorted Legues	1,084	2,133	1,000	1,200	1,000	1,000	1,000
34753 Youth Roller Hockey	3,858	6,835	1,500	3,243	2,000	2,000	2,000
34754 Fees - Band	491	283	400	594	400	400	400
34755 Skate Board Lessons	99	151	100	226	150	150	150
34756 Fees - Adult Golf Lessons	363	359	400	264	300	300	300
34757 Fees - Youth Golf League	61	41	100	21	100	100	100
34758 Fees - Youth Volleyball	3,419	2,688	1,500	3,200	2,000	2,000	2,000
34759 Indoor Soccer League	1,450	225	1,500	150	-	-	-
34760 Backyard Challenge	65	125	-	515	125	125	125
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>127,974</b>	<b>129,674</b>	<b>110,700</b>	<b>117,730</b>	<b>111,375</b>	<b>111,375</b>	<b>111,375</b>

**PARK AND RECREATION  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>360 MISCELLANEOUS REVENUE</b>							
351.23 36700 Donations	13,196	21,461	13,000	13,504	13,000	13,000	13,000
36909 Other Misc. Revenue	-	314	-	1,523	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>13,196</b>	<b>21,775</b>	<b>13,000</b>	<b>15,027</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>TOTAL RECREATIONAL PROGRAMS</b>	<b>141,170</b>	<b>151,449</b>	<b>123,700</b>	<b>132,757</b>	<b>124,375</b>	<b>124,375</b>	<b>124,375</b>
<b>GOLF COURSE</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.25 34701 Golf Fees/Membership Fees	459,033	450,414	450,000	446,050	465,000	465,000	465,000
34707 Cart Storage	27,524	24,650	30,000	23,807	28,000	28,000	28,000
34718 Golf Cart Rentals	75,797	71,252	78,750	75,048	75,000	75,000	75,000
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>562,354</b>	<b>546,316</b>	<b>558,750</b>	<b>544,905</b>	<b>568,000</b>	<b>568,000</b>	<b>568,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.25 36700 Donations	-	2,525	-	-	-	-	-
36909 Other Miscellaneous Revenue	1,561	3,083	1,500	3,218	3,000	3,000	3,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,561</b>	<b>5,608</b>	<b>1,500</b>	<b>3,218</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.25 39101 Sale of General Fixed Assets	1,199	263	65,250	65,250	-	-	-
39402 Lease Proceeds	-	-	-	-	185,000	185,000	185,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,199</b>	<b>263</b>	<b>65,250</b>	<b>65,250</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>TOTAL GOLF COURSE</b>	<b>565,114</b>	<b>552,187</b>	<b>625,500</b>	<b>613,373</b>	<b>756,000</b>	<b>756,000</b>	<b>756,000</b>
<b>FAMILY AQUATIC CENTER</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.26 34702 Fees - Admission & Programs	145,262	138,764	135,000	147,002	135,000	135,000	135,000
34704 Concessions	42,775	34,625	40,000	31,514	40,000	40,000	40,000
34711 Ice Arena/Pool Rental	1,378	2,783	2,000	1,144	2,000	2,000	2,000
34713 Aquatic Fees/Swim Class	24,073	26,752	22,000	25,823	25,000	25,000	25,000
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>213,488</b>	<b>202,924</b>	<b>199,000</b>	<b>205,483</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.26 36700 Donations	200	-	-	-	-	-	-
36909 Other Misc. Revenue	1,580	1,623	1,000	928	1,000	1,000	1,000
36910 Cash Short & Over	55	59	-	62	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,835</b>	<b>1,682</b>	<b>1,000</b>	<b>990</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL FAMILY AQUATIC CENTER</b>	<b>215,323</b>	<b>204,606</b>	<b>200,000</b>	<b>206,473</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>
<b>BASEBALL/SOFTBALL COMPLEX</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
351.27 33113 FEMA Grant	-	1,688	-	-	-	-	-
33499 Other State Grants	-	225	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>1,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.27 36201 Rental - Lights	7,481	8,004	6,500	6,711	6,500	6,500	6,500
36700 Donations	-	2,000	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,481</b>	<b>10,004</b>	<b>6,500</b>	<b>6,711</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TOTAL BASEBALL/SOFTBALL COMPLEX</b>	<b>7,481</b>	<b>11,917</b>	<b>6,500</b>	<b>6,711</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>AUDITORIUM/FIELDHOUSE</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.28 34705 Auditorium Use Charges	7,759	7,170	15,100	15,720	15,100	15,100	15,100
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>7,759</b>	<b>7,170</b>	<b>15,100</b>	<b>15,720</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.28 36202 Rentals - Equipment	-	11	-	15	-	-	-
36909 Other Misc. Revenue	337	567	-	1,465	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>337</b>	<b>578</b>	<b>-</b>	<b>1,480</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AUDITORIUM/FIELDHOUSE</b>	<b>8,096</b>	<b>7,748</b>	<b>15,100</b>	<b>17,200</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
<b>ZOO</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.34 34700 Zoo - User Fees	198,802	179,802	212,000	215,000	215,000	215,000	215,000
34702 Fees - Admission & Program	26,508	30,362	27,000	28,000	28,000	28,000	28,000
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>225,310</b>	<b>210,164</b>	<b>239,000</b>	<b>243,000</b>	<b>243,000</b>	<b>243,000</b>	<b>243,000</b>

**PARK AND RECREATION  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>360 MISCELLANEOUS REVENUE</b>							
351.34 36206 Rentals - House	7,190	7,440	7,200	5,850	6,000	6,000	6,000
36700 Donations	111,376	125,000	200,000	200,000	150,000	200,000	200,000
36909 Other Misc. Revenue	1,530	2,996	6,000	2,956	3,000	3,000	3,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>120,096</b>	<b>135,436</b>	<b>213,200</b>	<b>208,806</b>	<b>159,000</b>	<b>209,000</b>	<b>209,000</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.34 39101 Sale of General Fixed Assets	3,785	6,301	1,000	23	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3,785</b>	<b>6,301</b>	<b>1,000</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ZOO</b>	<b>349,191</b>	<b>351,901</b>	<b>453,200</b>	<b>451,829</b>	<b>402,000</b>	<b>452,000</b>	<b>452,000</b>
<b>ICE ARENA/EXPO BUILDING</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.35 34711 Rentals - Ice Arena	2,491	3,349	1,800	2,173	2,000	2,000	2,000
34712 Season & Daily Tickets	10,295	10,707	11,000	11,236	11,000	11,000	11,000
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>12,786</b>	<b>14,056</b>	<b>12,800</b>	<b>13,409</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.35 36910 Cash Short & Over	1	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ICE ARENA</b>	<b>12,787</b>	<b>14,056</b>	<b>12,800</b>	<b>13,409</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>PARKS SYSTEM</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
351.42 33145 Other Federal Grants	12,750	20,000	20,000	20,000	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>12,750</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.42 36200 Rentals - Buildings	1,475	1,185	1,200	1,103	1,200	1,200	1,200
36202 Rentals - Equipment	236	330	225	100	225	225	225
36205 Garden Site Rentals	3,456	3,800	3,500	3,800	3,800	3,800	3,800
36207 Derby Downs Rental	2,174	2,240	1,000	1,900	1,500	1,500	1,500
36700 Donations	5,561	700	500	1,200	500	500	500
36713 Donations - Park Development	-	21,992	-	-	-	-	-
36906 Trolley Reimbursement	2,313	1,040	500	-	-	-	-
36909 Other Miscellaneous Revenue	474	3,098	500	-	500	500	500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>15,689</b>	<b>34,385</b>	<b>7,425</b>	<b>8,103</b>	<b>7,725</b>	<b>7,725</b>	<b>7,725</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.42 39101 Sale of General Fixed Assets	-	3,989	-	745	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>3,989</b>	<b>-</b>	<b>745</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PARK SYSTEMS</b>	<b>28,439</b>	<b>58,374</b>	<b>27,425</b>	<b>28,848</b>	<b>7,725</b>	<b>7,725</b>	<b>7,725</b>
<b>CITY PARK AND CAMPING</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
351.47 36200 Rental - Buildings	786	820	400	517	500	500	500
36203 Campground Rental	87,463	89,441	90,000	87,914	90,000	90,000	90,000
36204 Other	1,227	944	500	1,089	500	500	500
36909 Other Miscellaneous Revenue	128	176	200	95	200	200	200
<b>OTHER MISCELLANEOUS REVENUE</b>	<b>89,604</b>	<b>91,381</b>	<b>91,100</b>	<b>89,615</b>	<b>91,200</b>	<b>91,200</b>	<b>91,200</b>
<b>TOTAL CITY PARK AND CAMPING</b>	<b>89,604</b>	<b>91,381</b>	<b>91,100</b>	<b>89,615</b>	<b>91,200</b>	<b>91,200</b>	<b>91,200</b>
<b>TOTAL PARKS AND RECREATION</b>	<b>2,892,747</b>	<b>3,285,772</b>	<b>3,476,025</b>	<b>3,480,547</b>	<b>3,645,860</b>	<b>3,695,860</b>	<b>3,687,860</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>330,000</b>
<b>TOTAL PARKS &amp; RECREATION MEANS OF FINANCE</b>							<b>4,017,860</b>

**SPECIAL 1% SALES TAX (BBB)  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>203 SPECIAL 1% SALES TAX (BBB) FUND</b>							
<b>490 OTHER</b>							
490.10 Conven & Visitors Bureau	108,607	128,559	123,000	124,399	215,000	205,000	205,000
490.11 Watertown Promotions - Chamber	297,499	316,426	314,500	318,031	339,500	315,500	327,500
490.13 Other	246,885	252,550	256,650	256,650	259,430	251,430	251,430
<b>TOTAL 1% SALES TAX (BBB)</b>	<b>652,991</b>	<b>697,535</b>	<b>694,150</b>	<b>699,080</b>	<b>813,930</b>	<b>771,930</b>	<b>783,930</b>
<b>ENDING FUND BALANCE</b>							<b>173,265</b>
<b>TOTAL BBB SALES TAX FUND REQUIREMENTS</b>							<b>957,195</b>

**SPECIAL 1% SALES TAX (BBB)  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>SPECIAL 1% SALES TAX</b>							
<b>310 TAXES</b>							
390.00 31301 Bed, Board & Booze Tax	698,310	709,284	675,000	713,636	695,250	695,250	695,250
31305 Sales Tax - Audits	(259)	1,541	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>698,051</b>	<b>710,825</b>	<b>675,000</b>	<b>713,636</b>	<b>695,250</b>	<b>695,250</b>	<b>695,250</b>
<b>360 MISCELLANEOUS REVENUE</b>							
390.00 36100 Interest Earned	660	565	500	516	500	500	500
36909 Other Miscellaneous Revenue	1,785	531	1,000	979	1,000	1,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,445</b>	<b>1,096</b>	<b>1,500</b>	<b>1,495</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>390 OTHER FINANCING SOURCES</b>							
390.00 39112 Transfer In - General Fund	-	-	-	-	-	75,000	75,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL SPECIAL 1% SALES TAX</b>	<b>700,496</b>	<b>711,921</b>	<b>676,500</b>	<b>715,131</b>	<b>696,750</b>	<b>771,750</b>	<b>771,750</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>185,445</b>
<b>TOTAL BBB SALES TAX FUND MEANS OF FINANCE</b>							<b>957,195</b>

**COMMUNITY RECREATION CENTER  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>204 COMMUNITY RECREATION FUND</b>							
<b>450 CULTURE AND RECREATION</b>							
451.22 Community Recreation Center	870,193	965,280	937,000	917,000	951,900	916,400	916,400
<b>TOTAL RECREATION &amp; CIVIC CENTER</b>	<b>870,193</b>	<b>965,280</b>	<b>937,000</b>	<b>917,000</b>	<b>951,900</b>	<b>916,400</b>	<b>916,400</b>
<b>CAPITAL OUTLAY ACCUMULATION:</b>							
<b>CARRIED OVER FROM 2014</b>							<b>28,000</b>
<b>ACCUMULATED IN 2015</b>							<b>28,000</b>
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<b>56,000</b>
<b>ENDING FUND BALANCE</b>							<b>8,424</b>
<b>TOTAL RECREATION &amp; CIVIC CENTER REQUIREMENTS</b>							<b>980,824</b>

**COMMUNITY RECREATION CENTER  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>CIVIC AND RECREATION CENTER</b>							
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
351.22 34701 Golf Fees/Membership Fees	494,612	514,717	543,000	527,000	553,000	553,000	553,000
34702 Fees - Admission & Program	173,789	189,415	168,000	185,000	173,500	173,500	173,500
34706 H.B./R.B Court Fees	858	432	1,000	300	500	500	500
34709 Other	7,815	7,505	10,000	8,000	10,000	10,000	10,000
34710 Swim Pass Revenue	8,395	7,737	9,500	9,000	8,500	8,500	8,500
34711 Rentals - Pool (School)	20,000	20,127	20,000	20,000	20,000	20,000	20,000
34713 Aquatic Fees/Swim Class	51,551	50,958	49,000	49,000	50,000	50,000	50,000
34714 Enrollment Fee for Bldg	19,315	16,471	20,000	17,500	18,500	18,500	18,500
34717 Merchandise Revenue	30,453	35,848	30,500	35,000	36,500	36,500	36,500
<b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>	<b>806,788</b>	<b>843,210</b>	<b>851,000</b>	<b>850,800</b>	<b>870,500</b>	<b>870,500</b>	<b>870,500</b>
<b>360 MISCELLANEOUS REVENUE</b>							
351.22 36100 Interest Earned	531	398	1,000	300	500	500	500
36200 Rentals - Buildings	6,789	4,894	8,000	6,000	6,000	6,000	6,000
36700 Donations	16,133	8,640	6,000	4,000	4,000	4,000	4,000
36909 Other Misc. Revenue	19,347	9,058	21,000	13,900	3,000	3,000	3,000
36910 Cash Short & Over	1	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>42,801</b>	<b>22,990</b>	<b>36,000</b>	<b>24,200</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>390 OTHER FINANCING SOURCES</b>							
351.22 39101 Sales of General Fixed Assets	21	272	-	-	-	-	-
39112 Transfer In - General Fund	21,000	65,000	50,000	50,000	52,000	35,000	35,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>21,021</b>	<b>65,272</b>	<b>50,000</b>	<b>50,000</b>	<b>52,000</b>	<b>35,000</b>	<b>35,000</b>
<b>TOTAL CIVIC &amp; RECREATION CENTER</b>	<b>870,610</b>	<b>931,472</b>	<b>937,000</b>	<b>925,000</b>	<b>936,000</b>	<b>919,000</b>	<b>919,000</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>61,824</b>
<b>TOTAL CIVIC &amp; RECREATION CENTER FUND MEANS OF FINANCE</b>							<b>980,824</b>

**CASUALTY RESERVE  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>205 CASUALTY RESERVE FUND</b>							
490 OTHER							
495.00 Casualty Reserve Fund	545	28,009	41,000	12,648	30,000	30,000	30,000
<b>TOTAL CASUALTY RESERVE FUND</b>	<b>545</b>	<b>28,009</b>	<b>41,000</b>	<b>12,648</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>ENDING FUND BALANCE</b>							<b>28,835</b>
<b>TOTAL CASUALTY RESERVE REQUIREMENTS</b>							<b>58,835</b>

**CASUALTY RESERVE  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>CASUALTY RESERVE</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	215	179	200	149	200	200	200
36909 Other Miscellaneous Revenue	32,747	2,674	1,500	10,371	20,000	20,000	20,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>32,962</b>	<b>2,853</b>	<b>1,700</b>	<b>10,520</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>
<b>TOTAL CASUALTY RESERVE</b>	<b>32,962</b>	<b>2,853</b>	<b>1,700</b>	<b>10,520</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>38,635</b>
<b>TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE</b>							<b>58,835</b>

**CAPITAL IMPROVEMENT EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>212 CAPITAL IMPROVEMENT FUND</b>							
<b>420 PUBLIC SAFETY</b>							
420.84 Public Safety Improvements	1,802,544	1,311,270	124,000	160,250	888,000	293,000	293,000
<b>TOTAL PUBLIC SAFETY</b>	<u>1,802,544</u>	<u>1,311,270</u>	<u>124,000</u>	<u>160,250</u>	<u>888,000</u>	<u>293,000</u>	<u>293,000</u>
<b>430 PUBLIC WORKS</b>							
431.80 Street System Improvements	2,284,504	1,256,124	3,929,000	2,588,040	5,996,000	4,691,000	4,691,000
432.80 Storm Sewer & Flood Control Projects	424,015	326,479	475,000	970,802	720,000	720,000	720,000
<b>TOTAL PUBLIC WORKS</b>	<u>2,708,519</u>	<u>1,582,603</u>	<u>4,404,000</u>	<u>3,558,842</u>	<u>6,716,000</u>	<u>5,411,000</u>	<u>5,411,000</u>
<b>450 CULTURE &amp; RECREATION</b>							
451.82 Recreational Facility Improvements	568,255	2,603,516	2,359,100	2,590,568	5,783,500	12,593,000	12,593,000
<b>TOTAL CULTURE &amp; RECREATION</b>	<u>568,255</u>	<u>2,603,516</u>	<u>2,359,100</u>	<u>2,590,568</u>	<u>5,783,500</u>	<u>12,593,000</u>	<u>12,593,000</u>
<b>460 URBAN REDEVELOPMENT &amp; HOUSING</b>							
465.83 Industrial Park Infrastructure, Sr. Center	142,438	886,059	925,000	1,114,675	24,294,500	24,194,500	24,194,500
<b>TOTAL URBAN REDEVELOPMENT &amp; HOUSING</b>	<u>142,438</u>	<u>886,059</u>	<u>925,000</u>	<u>1,114,675</u>	<u>24,294,500</u>	<u>24,194,500</u>	<u>24,194,500</u>
<b>470 DEBT SERVICE</b>							
470.00 Debt Service Payments	1,504,185	1,135,820	1,101,580	1,101,564	1,095,000	1,095,000	1,095,000
<b>TOTAL DEBT SERVICE</b>	<u>1,504,185</u>	<u>1,135,820</u>	<u>1,101,580</u>	<u>1,101,564</u>	<u>1,095,000</u>	<u>1,095,000</u>	<u>1,095,000</u>
<b>490 OTHER</b>							
490.00 Transfers Out	320,000	520,000	647,500	647,500	585,000	605,000	605,000
<b>TOTAL OTHER</b>	<u>320,000</u>	<u>520,000</u>	<u>647,500</u>	<u>647,500</u>	<u>585,000</u>	<u>605,000</u>	<u>605,000</u>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<u><b>7,045,941</b></u>	<u><b>8,039,268</b></u>	<u><b>9,561,180</b></u>	<u><b>9,173,399</b></u>	<u><b>39,362,000</b></u>	<u><b>44,191,500</b></u>	<u><b>44,191,500</b></u>
<b>CAPITAL OUTLAY ACCUMULATIONS:</b>							
CARRIED OVER FROM 2014							1,459,747
ACCUMULATED IN 2015							3,192,125
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<u>4,651,872</u>
<b>ENDING FUND BALANCE</b>							<u>7,148,039</u>
<b>TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS</b>							<u><b>55,991,411</b></u>

**CAPITAL IMPROVEMENT REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>CAPITAL IMPROVEMENT FUND</b>							
<b>310 TAXES</b>							
31302 Sales Tax and Use Tax	6,669,875	6,770,310	6,334,500	6,849,249	6,524,500	6,524,500	6,524,500
31305 Sales Taxes - Audits	131,092	64,979	2,000	60,034	5,000	5,000	5,000
<b>TOTAL TAXES</b>	<u>6,800,967</u>	<u>6,835,289</u>	<u>6,336,500</u>	<u>6,909,283</u>	<u>6,529,500</u>	<u>6,529,500</u>	<u>6,529,500</u>
<b>330 INTERGOVERNMENTAL REVENUES</b>							
33118 FAA Grant	28,139	-	-	-	-	-	-
33124 TEA - 21 Grant	13,186	76,554	-	-	-	-	-
33143 EDI Grants	44,835	556	-	-	-	-	-
33145 Other Federal Grants	-	65,000	-	-	-	-	-
33499 Other State Grants	666,252	161,798	1,218,800	162,000	2,443,000	2,443,000	2,443,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>752,412</u>	<u>303,908</u>	<u>1,218,800</u>	<u>162,000</u>	<u>2,443,000</u>	<u>2,443,000</u>	<u>2,443,000</u>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	513,751	472,835	506,000	455,919	450,000	450,000	450,000
36301 Special Assessments	53,797	78,634	-	-	-	-	-
36700 Donations	19,833	261,634	22,000	41,347	4,022,000	4,022,000	4,022,000
36909 Other Miscellaneous Revenue	19,563	36,112	-	-	14,750	14,750	14,750
<b>TOTAL MISCELLANEOUS REVENUE</b>	<u>606,944</u>	<u>849,215</u>	<u>528,000</u>	<u>497,266</u>	<u>4,486,750</u>	<u>4,486,750</u>	<u>4,486,750</u>
<b>390 OTHER FINANCING SOURCES</b>							
39101 Sale of General Fixed Assets	48,500	-	-	-	-	-	-
39107 Capital Contribution	-	-	-	-	353,000	353,000	353,000
39121 Bond Proceeds	22,758	-	-	-	30,000,000	30,000,000	30,000,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>71,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,353,000</u>	<u>30,353,000</u>	<u>30,353,000</u>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<u><b>8,231,581</b></u>	<u><b>7,988,412</b></u>	<u><b>8,083,300</b></u>	<u><b>7,568,549</b></u>	<u><b>43,812,250</b></u>	<u><b>43,812,250</b></u>	<u><b>43,812,250</b></u>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<u>12,179,161</u>
<b>TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE</b>							<u><b>55,991,411</b></u>

**E-911  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>214 E-911 FUND</b>							
<b>420 PUBLIC SAFETY</b>							
421.51 E-911	727,857	749,681	870,800	819,222	822,590	822,590	822,590
<b>TOTAL E-911</b>	<b>727,857</b>	<b>749,681</b>	<b>870,800</b>	<b>819,222</b>	<b>822,590</b>	<b>822,590</b>	<b>822,590</b>
<b>ENDING FUND BALANCE</b>							<b>2,089</b>
<b>TOTAL E-911 REQUIREMENTS</b>							<b>824,679</b>

**E-911  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>E-911 FUND</b>							
<b>310 TAXES</b>							
31600 Telephone Surcharge	180,583	-	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>180,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>340 CHARGES FOR GOODS AND SERVICES</b>							
34208 911 Surcharge Revenue	149,123	360,082	360,000	358,559	360,000	360,000	360,000
34209 County E-911 Surcharges	90,789	185,378	193,000	184,912	193,000	193,000	193,000
<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>239,912</b>	<b>545,460</b>	<b>553,000</b>	<b>543,471</b>	<b>553,000</b>	<b>553,000</b>	<b>553,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	1,118	610	2,000	1,474	2,000	2,000	2,000
36703 County Contribution	85,960	-	-	-	-	-	-
36909 Other Miscellaneous Revenue	5,773	10,497	11,500	11,310	4,295	4,295	4,295
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>92,851</b>	<b>11,107</b>	<b>13,500</b>	<b>12,784</b>	<b>6,295</b>	<b>6,295</b>	<b>6,295</b>
<b>390 OTHER FINANCING SOURCES</b>							
39113 Transfer In - Capital Improvement Fund	160,000	160,000	180,000	180,000	200,000	200,000	200,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>160,000</b>	<b>160,000</b>	<b>180,000</b>	<b>180,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL E-911</b>	<b>673,346</b>	<b>716,567</b>	<b>746,500</b>	<b>736,255</b>	<b>759,295</b>	<b>759,295</b>	<b>759,295</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>65,384</b>
<b>TOTAL E-911 FUND MEANS OF FINANCE</b>							<b>824,679</b>

LIBRARY FINES  
EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>226 LIBRARY FINES FUND</b>							
<b>450 CULTURE AND RECREATION</b>							
455.06 Library Fines Fund	56,349	101,769	187,050	185,693	40,210	40,210	40,210
<b>TOTAL LIBRARY FINES FUND</b>	<b>56,349</b>	<b>101,769</b>	<b>187,050</b>	<b>185,693</b>	<b>40,210</b>	<b>40,210</b>	<b>40,210</b>
<b>CAPITAL OUTLAY ACCUMULATIONS:</b>							
<b>CARRIED OVER FROM 2014</b>							<b>12,008</b>
<b>ACCUMULATED IN 2015</b>							<b>22,219</b>
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<b>34,227</b>
<b>ENDING FUND BALANCE</b>							<b>236,607</b>
<b>TOTAL LIBRARY FINES FUND REQUIREMENTS</b>							<b>311,044</b>

LIBRARY FINES  
REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>LIBRARY FINES FUND</b>							
<b>330 INTERGOVERNMENTAL REVENUES</b>							
33145 Other Federal Grants	750	1,200	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>750</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>350 FINES &amp; FORFEITS</b>							
35102 Library Fines	18,558	17,451	18,500	18,889	18,500	18,500	18,500
<b>TOTAL FINES &amp; FORFEITS</b>	<b>18,558</b>	<b>17,451</b>	<b>18,500</b>	<b>18,889</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	2,286	1,676	500	1,280	1,000	1,000	1,000
36700 Donations	14,036	14,393	-	11,504	5,000	5,000	5,000
36909 Other Miscellaneous Revenue	16,352	16,287	16,000	17,760	16,500	16,500	16,500
36910 Cash Short & Over	(20)	(9)	-	(27)	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>32,654</b>	<b>32,347</b>	<b>16,500</b>	<b>30,517</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>TOTAL LIBRARY FINES FUND</b>	<b>51,962</b>	<b>50,998</b>	<b>35,000</b>	<b>49,406</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>270,044</b>
<b>TOTAL LIBRARY FINES FUND MEANS OF FINANCE</b>							<b>311,044</b>

**URBAN RENEWAL  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>272 URBAN RENEWAL FUND</b>							
<b>460 CONSERVATION AND DEVELOPMENT</b>							
441.00 Urban Renewal Fund	39,953	89,952	44,400	34,808	53,710	53,710	27,860
<b>TOTAL URBAN RENEWAL FUND</b>	<b>39,953</b>	<b>89,952</b>	<b>44,400</b>	<b>34,808</b>	<b>53,710</b>	<b>53,710</b>	<b>27,860</b>
<b>ENDING FUND BALANCE</b>							<b>204,177</b>
<b>TOTAL REVOLVING LOAN REQUIREMENTS</b>							<b>232,037</b>

**URBAN RENEWAL  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>URBAN RENEWAL FUND</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	813	581	550	440	500	500	500
36200 Rentals-Buildings	2,700	2,100	2,400	2,200	2,400	2,400	2,400
36301 Special Assessments	50,374	50,503	50,600	52,560	53,300	53,300	-
36302 Int/Penalty Collected	13	5	-	5	-	-	-
36913 Interest Collected by Bank	2,980	2,992	3,100	1,944	2,500	2,500	2,500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>56,880</b>	<b>56,181</b>	<b>56,650</b>	<b>57,149</b>	<b>58,700</b>	<b>58,700</b>	<b>5,400</b>
<b>TOTAL URBAN RENEWAL FUND</b>	<b>56,880</b>	<b>56,181</b>	<b>56,650</b>	<b>57,149</b>	<b>58,700</b>	<b>58,700</b>	<b>5,400</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>226,637</b>
<b>TOTAL URBAN RENEWAL FUND MEANS OF FINANCE</b>							<b>232,037</b>

**SIOUX RIVER WATERSHED PROJECT  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>273 SIOUX RIVER WATERSHED PROJECT</b>							
<b>462 CONSERVATION AND DEVELOPMENT</b>							
462.10 Sioux River Project	322,310	209,529	397,570	168,491	637,867	637,867	637,867
<b>TOTAL SIOUX RIVER WATERSHED PROJECT</b>	<b>322,310</b>	<b>209,529</b>	<b>397,570</b>	<b>168,491</b>	<b>637,867</b>	<b>637,867</b>	<b>637,867</b>
<b>CAPITAL OUTLAY ACCUMULATIONS:</b>							
<b>CARRIED OVER FROM 2014</b>							-
<b>ACCUMULATED IN 2015</b>							<b>15,000</b>
<b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>							<b>15,000</b>
<b>ENDING FUND BALANCE</b>							<b>54,535</b>
<b>TOTAL SIOUX RIVER WATERSHED PROJECT REQUIREMENTS</b>							<b>707,402</b>

**SIOUX RIVER WATERSHED PROJECT  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33121 EPA Section 319 Grant	146,722	164,756	165,000	64,258	213,050	213,050	213,050
33499 Other State Grants	-	-	-	-	50,000	50,000	50,000
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>146,722</b>	<b>164,756</b>	<b>165,000</b>	<b>64,258</b>	<b>263,050</b>	<b>263,050</b>	<b>263,050</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36701 Contributions	58,941	5,508	-	-	-	-	-
36704 LKWPDP Contributions	44,087	33,333	33,300	33,330	33,330	33,330	33,330
36909 Other Misc. Revenue	-	1,422	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>103,028</b>	<b>40,263</b>	<b>33,300</b>	<b>33,330</b>	<b>33,330</b>	<b>33,330</b>	<b>33,330</b>
<b>390 OTHER FINANCING SOURCES</b>							
39112 Transfer In-General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000
39120 Transfer In - Municipal Utilities Fund	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL SIOUX RIVER WATERSHED PROJECT</b>	<b>389,750</b>	<b>345,019</b>	<b>338,300</b>	<b>237,588</b>	<b>436,380</b>	<b>436,380</b>	<b>436,380</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>271,022</b>
<b>TOTAL SIOUX RIVER WATERSHED PROJECT MEANS OF FINANCE</b>							<b>707,402</b>

TIF #1 FUND  
EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>275 TAX INCREMENT FINANCING FUND #1 (TIF #1)</b>							
490 OTHER							
490.00 Tax Increment Financing Fund	152,590	145,749	139,220	139,212	128,450	128,450	128,450
<b>TOTAL TIF #1</b>	<b>152,590</b>	<b>145,749</b>	<b>139,220</b>	<b>139,212</b>	<b>128,450</b>	<b>128,450</b>	<b>128,450</b>
<b>ENDING FUND BALANCE</b>							<b>(1,448,479)</b>
<b>TOTAL TIF #1 REQUIREMENTS</b>							<b>(1,320,029)</b>

TIF #1 FUND  
REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>TAX INCREMENT FINANCING FUND 1 (TIF1)</b>							
<b>310 TAXES</b>							
31810 TIF Taxes Current	244,477	251,363	260,000	263,703	269,000	269,000	269,000
<b>TOTAL TAXES</b>	<b>244,477</b>	<b>251,363</b>	<b>260,000</b>	<b>263,703</b>	<b>269,000</b>	<b>269,000</b>	<b>269,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	249	131	200	99	100	100	100
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>249</b>	<b>131</b>	<b>200</b>	<b>99</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>TOTAL TAX INCREMENT FINANCING FUND #1</b>	<b>244,726</b>	<b>251,494</b>	<b>260,200</b>	<b>263,802</b>	<b>269,100</b>	<b>269,100</b>	<b>269,100</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>(1,589,129)</b>
<b>TOTAL TIF #1 MEANS OF FINANCE</b>							<b>(1,320,029)</b>

TIF #2 FUND  
EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>280 TIF #2</b>							
<b>490 OTHER</b>							
490.00 Tax Increment Financing Fund	79,214	81,571	84,250	84,238	86,250	86,250	86,250
<b>TOTAL TIF #2</b>	<b>79,214</b>	<b>81,571</b>	<b>84,250</b>	<b>84,238</b>	<b>86,250</b>	<b>86,250</b>	<b>86,250</b>
<b>ENDING FUND BALANCE</b>							<b>(1,251,862)</b>
<b>TOTAL TIF #2 REQUIREMENTS</b>							<b>(1,165,612)</b>

TIF #2 FUND  
REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>TAX INCREMENT FINANCING FUND #2 (TIF #2)</b>							
<b>310 TAXES</b>							
31810 TIF Taxes Current	43,986	44,467	46,500	52,822	54,000	54,000	54,000
<b>TOTAL TAXES</b>	<b>43,986</b>	<b>44,467</b>	<b>46,500</b>	<b>52,822</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	56	34	50	26	30	30	30
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>56</b>	<b>34</b>	<b>50</b>	<b>26</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>TOTAL TAX INCREMENT FINANCING FUND #2</b>	<b>44,042</b>	<b>44,501</b>	<b>46,550</b>	<b>52,848</b>	<b>54,030</b>	<b>54,030</b>	<b>54,030</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>(1,219,642)</b>
<b>TOTAL TIF #2 FUND MEANS OF FINANCE</b>							<b>(1,165,612)</b>

**TIF #3 FUND  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>281 TIF #3</b>							
<b>490 OTHER</b>							
490.00 Tax Increment Financing Fund	21,170	17,266	13,510	13,488	9,400	9,400	9,400
<b>TOTAL TIF #3</b>	<b>21,170</b>	<b>17,266</b>	<b>13,510</b>	<b>13,488</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
<b>ENDING FUND BALANCE</b>							<b>(97,096)</b>
<b>TOTAL TIF #3 REQUIREMENTS</b>							<b>(87,696)</b>

**TIF #3 FUND  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>TAX INCREMENT FINANCING FUND #3 (TIF #3)</b>							
<b>310 TAXES</b>							
31810 TIF Taxes Current	69,003	69,775	73,000	72,405	73,000	73,000	73,000
31901 Interest & Penalty	8	-	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>69,011</b>	<b>69,775</b>	<b>73,000</b>	<b>72,405</b>	<b>73,000</b>	<b>73,000</b>	<b>73,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	145	63	50	32	50	50	50
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>145</b>	<b>63</b>	<b>50</b>	<b>32</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTAL TAX INCREMENT FINANCING FUND #3</b>	<b>69,156</b>	<b>69,838</b>	<b>73,050</b>	<b>72,437</b>	<b>73,050</b>	<b>73,050</b>	<b>73,050</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>(160,746)</b>
<b>TOTAL TIF #3 MEANS OF FINANCE</b>							<b>(87,696)</b>

TIF #5 FUND  
EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>282 TIF #5</b>							
<b>490 OTHER</b>							
490.00 Tax Increment Financing Fund	138,820	147,983	86,990	85,997	168,700	168,700	168,700
<b>TOTAL TIF #5</b>	<b>138,820</b>	<b>147,983</b>	<b>86,990</b>	<b>85,997</b>	<b>168,700</b>	<b>168,700</b>	<b>168,700</b>
<b>ENDING FUND BALANCE</b>							<b>(2,456,743)</b>
<b>TOTAL TIF #5 REQUIREMENTS</b>							<b>(2,288,043)</b>

TIF #5 FUND  
REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>TAX INCREMENT FINANCING FUND #5 (TIF #5)</b>							
<b>310 TAXES</b>							
31810 TIF Taxes Current	6,069	6,698	7,000	7,302	7,500	7,500	7,500
31901 Penalty and Interest	6	10	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>6,075</b>	<b>6,708</b>	<b>7,000</b>	<b>7,302</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	27	20	25	18	25	25	25
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>27</b>	<b>20</b>	<b>25</b>	<b>18</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>TOTAL TAX INCREMENT FINANCING FUND #5</b>	<b>6,102</b>	<b>6,728</b>	<b>7,025</b>	<b>7,320</b>	<b>7,525</b>	<b>7,525</b>	<b>7,525</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>(2,295,568)</b>
<b>TOTAL TIF #5 MEANS OF FINANCE</b>							<b>(2,288,043)</b>

TIF #6 FUND  
EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>283 TIF #6</b>							
<b>490 OTHER</b>							
490.07 Tax Increment Financing Fund	58,791	58,363	58,250	58,156	53,250	53,250	53,250
<b>TOTAL TIF #6</b>	<b>58,791</b>	<b>58,363</b>	<b>58,250</b>	<b>58,156</b>	<b>53,250</b>	<b>53,250</b>	<b>53,250</b>
<b>ENDING FUND BALANCE</b>							<b>(713,846)</b>
<b>TOTAL TIF #6 REQUIREMENTS</b>							<b>(660,596)</b>

TIF #6 FUND  
REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>TAX INCREMENT FINANCING FUND #6 (TIF #6)</b>							
<b>310 TAXES</b>							
31810 TIF Taxes Current	57,946	76,809	77,250	103,015	106,000	106,000	106,000
<b>TOTAL TAXES</b>	<b>57,946</b>	<b>76,809</b>	<b>77,250</b>	<b>103,015</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	76	54	50	52	50	50	50
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>76</b>	<b>54</b>	<b>50</b>	<b>52</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTAL TAX INCREMENT FINANCING FUND #6</b>	<b>58,022</b>	<b>76,863</b>	<b>77,300</b>	<b>103,067</b>	<b>106,050</b>	<b>106,050</b>	<b>106,050</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>(766,646)</b>
<b>TOTAL TIF #6 MEANS OF FINANCE</b>							<b>(660,596)</b>

**DEBT SERVICE FUNDS  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>301 GO BONDS</b>							
<b>470 GO BONDS</b>							
470.02 Principal & Interest Payments	413,890	425,890	437,450	437,426	451,500	451,500	451,500
<b>TOTAL GO BONDS</b>	<b>413,890</b>	<b>425,890</b>	<b>437,450</b>	<b>437,426</b>	<b>451,500</b>	<b>451,500</b>	<b>451,500</b>
<b>ENDING FUND BALANCE</b>							<b>322,526</b>
<b>TOTAL GO BONDS REQUIREMENTS</b>							<b>774,026</b>

**DEBT SERVICE FUNDS  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>DEBT SERVICE GO BONDS</b>							
<b>310 TAXES</b>							
31101 Current Property Taxes	433,501	446,035	458,000	457,430	473,500	473,500	473,500
31102 Delinquent Taxes	-	(134)	-	-	-	-	-
31107 Tax on Mobile Homes	163	167	250	205	250	250	250
31901 Penalty & Interest	716	1,085	-	265	-	-	-
<b>TOTAL TAXES</b>	<b>434,380</b>	<b>447,153</b>	<b>458,250</b>	<b>457,900</b>	<b>473,750</b>	<b>473,750</b>	<b>473,750</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	1,648	1,145	1,000	1,011	1,000	1,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,648</b>	<b>1,145</b>	<b>1,000</b>	<b>1,011</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL GO BONDS</b>	<b>436,028</b>	<b>448,298</b>	<b>459,250</b>	<b>458,911</b>	<b>474,750</b>	<b>474,750</b>	<b>474,750</b>
<b>ESTIMATED FUND BALANCE 12-31-14</b>							<b>299,276</b>
<b>TOTAL GO BONDS MEANS OF FINANCE</b>							<b>774,026</b>

ENTERPRISE FUNDS

WASTEWATER EXPENDITURES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>600 PUBLIC ENTERPRISE</b>							
<b>604 WASTEWATER</b>							
<b>430 PUBLIC WORKS</b>							
432.52 Wastewater Collection System	2,629,290	2,615,612	1,357,385	1,289,013	1,206,950	1,206,950	1,206,950
432.53 Collection System Improv	28,432	-	350,000	349,991	325,000	325,000	325,000
432.56 Wastewater Treatment Facility	805,259	872,645	906,660	951,217	1,454,700	1,454,700	1,454,700
432.57 Industrial Pretreatment	156,202	161,802	167,450	166,224	172,050	172,050	172,050
432.58 Laboratory	195,234	205,563	220,300	217,682	233,180	233,180	233,180
<b>TOTAL WASTE WATER</b>	<b>3,814,417</b>	<b>3,855,622</b>	<b>3,001,795</b>	<b>2,974,127</b>	<b>3,391,880</b>	<b>3,391,880</b>	<b>3,391,880</b>

WASTEWATER REVENUES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>WASTEWATER FUND</b>							
<b>WASTEWATER COLLECTION SYSTEM</b>							
<b>SANITARY SEWER MAINTENANCE</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33145 Other Federal Grants	167,485	5,332	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>167,485</b>	<b>5,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	78,378	81,427	81,000	83,462	91,600	91,600	91,600
36401 Sale of Fixed Assets	5,465	1,111	-	747	-	-	-
36909 Other Miscellaneous Revenue	11	592	-	1,554	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>83,854</b>	<b>83,130</b>	<b>81,000</b>	<b>85,763</b>	<b>91,600</b>	<b>91,600</b>	<b>91,600</b>
<b>380 ENTERPRISE OPERATING REVENUES</b>							
38301 Charges-Treas Collection	1,419,638	1,452,396	1,425,000	1,456,782	1,435,000	1,435,000	1,435,000
38302 Penalty-Treas Collection	17,106	19,453	18,000	20,073	19,200	19,200	19,200
38304 Sewer Consumption Collections	394,398	385,990	395,000	393,444	395,000	395,000	395,000
38305 Charges-Industrial Consumption	123,800	126,627	110,000	137,312	120,000	120,000	120,000
38306 Surcharges	2,581	1,584	1,000	781	1,000	1,000	1,000
38307 Tapping Fees	5,549	3,423	3,000	3,351	3,000	3,000	3,000
38308 Revenue for Servicing Debt	1,393,095	1,412,633	1,375,000	1,418,502	1,375,000	1,375,000	1,375,000
38309 Other	1,354	1,128	2,000	1,968	1,500	1,500	1,500
<b>TOTAL ENTERPRISE OPERATING REVENUES</b>	<b>3,357,521</b>	<b>3,403,234</b>	<b>3,329,000</b>	<b>3,432,213</b>	<b>3,349,700</b>	<b>3,349,700</b>	<b>3,349,700</b>
<b>TOTAL SANITARY SEWER MAINTENANCE</b>	<b>3,608,860</b>	<b>3,491,696</b>	<b>3,410,000</b>	<b>3,517,976</b>	<b>3,441,300</b>	<b>3,441,300</b>	<b>3,441,300</b>
<b>COLLECTION SYSTEMS IMPROVEMENTS</b>							
<b>390 OTHER FINANCING SOURCES</b>							
39107 Capital Contributions	782,182	301,799	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>782,182</b>	<b>301,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COLL. SYSTEMS IMPROVEMENTS</b>	<b>782,182</b>	<b>301,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WASTEWATER TREATMENT FACILITY</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FEMA-Flood Disaster Grant	-	12,949	-	-	-	-	-
33499 Other State Grants	-	1,626	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>14,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Misc. Revenue	11,301	9,832	5,000	5,380	5,000	5,000	5,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>11,301</b>	<b>9,832</b>	<b>5,000</b>	<b>5,380</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL WASTEWATER TREATMENT FACILITY</b>	<b>11,301</b>	<b>24,407</b>	<b>5,000</b>	<b>5,380</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>INDUSTRIAL PRETREATMENT PROGRAM</b>							
<b>350 FINES</b>							
35109 Other Fines	-	-	-	1,000	-	-	-
<b>TOTAL FINES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**WASTEWATER  
REVENUES**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>PROJECTED FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38303 IPP Permit Fees	405	155	500	231	500	500	500
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>405</b>	<b>155</b>	<b>500</b>	<b>231</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>TOTAL INDUSTRIAL PRETREATMENT PROGRAM</b>	<b>405</b>	<b>155</b>	<b>500</b>	<b>1,231</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>TOTAL WASTEWATER FUND</b>	<b>4,402,748</b>	<b>3,818,057</b>	<b>3,415,500</b>	<b>3,524,587</b>	<b>3,446,800</b>	<b>3,446,800</b>	<b>3,446,800</b>

**SOLID WASTE  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>605 SOLID WASTE</b>							
<b>430 PUBLIC WORKS</b>							
432.30 Solid Waste Collection	696,520	786,213	816,890	717,034	842,450	842,450	842,450
432.40 Solid Waste Disposal	1,357,950	1,362,493	1,293,210	1,124,982	1,867,000	1,867,000	1,867,000
432.45 Solid Waste Recycling	367,451	354,059	475,840	376,051	749,900	749,900	749,900
<b>TOTAL SOLID WASTE</b>	<b>2,421,921</b>	<b>2,502,765</b>	<b>2,585,940</b>	<b>2,218,067</b>	<b>3,459,350</b>	<b>3,459,350</b>	<b>3,459,350</b>

**SOLID WASTE  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>SOLID WASTE COLLECTION</b>							
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Misc. Revenue	248	242	200	609	250	250	250
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>248</b>	<b>242</b>	<b>200</b>	<b>609</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	441,975	452,470	445,000	456,043	453,950	453,950	453,950
38402 Penalty	31,450	32,314	30,000	32,192	30,000	30,000	30,000
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>473,425</b>	<b>484,784</b>	<b>475,000</b>	<b>488,235</b>	<b>483,950</b>	<b>483,950</b>	<b>483,950</b>
<b>TOTAL SOLID WASTE COLLECTION</b>	<b>473,673</b>	<b>485,026</b>	<b>475,200</b>	<b>488,844</b>	<b>484,200</b>	<b>484,200</b>	<b>484,200</b>
<b>SOLID WASTE DISPOSAL</b>							
<b>320 LICENSES AND PERMITS</b>							
32104 Commercial Hauler Permits	50	-	-	-	-	-	-
<b>TOTAL LICENSES AND PERMITS</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FEMA Grant	-	37,768	-	-	-	-	-
33404 Solid Waste Grant	115,223	232,301	296,400	-	-	-	-
33499 Other State Grants	-	4,484	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>115,223</b>	<b>274,553</b>	<b>296,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36100 Interest Earned	11,005	10,058	8,300	9,183	9,000	9,000	9,000
36401 Sale of Fixed Assets	376	1,107	-	838	-	-	-
36402 Comp. Loss of Fixed Assets	5,000	-	-	-	-	-	-
36909 Other Miscellaneous Revenue	5,380	3,889	-	2,141	-	-	-
36910 Cash Short & Over	(3)	(1)	-	10	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>21,758</b>	<b>15,053</b>	<b>8,300</b>	<b>12,172</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	215,848	220,974	220,000	222,717	221,700	221,700	221,700
38402 Penalty	(2,635)	16,044	15,000	16,229	15,000	15,000	15,000
38403 Individual Tipping Fees	122,316	130,782	110,000	136,946	115,000	115,000	115,000
38404 Commercial Tipping Fees	1,044,606	1,103,640	1,040,000	1,126,660	1,070,000	1,070,000	1,070,000
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>1,380,135</b>	<b>1,471,440</b>	<b>1,385,000</b>	<b>1,502,552</b>	<b>1,421,700</b>	<b>1,421,700</b>	<b>1,421,700</b>
<b>390 OTHER FINANCING SOURCES</b>							
39101 Sale of General Fixed Assets	-	-	-	-	-	-	-
39107 Capital Contributions	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SOLID WASTE DISPOSAL</b>	<b>1,517,166</b>	<b>1,761,046</b>	<b>1,689,700</b>	<b>1,514,724</b>	<b>1,430,700</b>	<b>1,430,700</b>	<b>1,430,700</b>
<b>SOLID WASTE RECYCLING</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33404 Solid Waste Grant	114,725	118,075	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>114,725</b>	<b>118,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36401 Sale Of Capital Assets	-	-	-	-	-	-	-
36909 Other Misc. Revenue	49,619	29,321	15,000	12,000	15,000	15,000	15,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>49,619</b>	<b>29,321</b>	<b>15,000</b>	<b>12,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38401 Refuse Collection Fees	370,026	378,812	370,000	190,869	380,000	380,000	380,000
38402 Penalty	26,330	27,054	26,000	26,556	26,000	26,000	26,000
38410 Sale of Carts	11,512	15,704	2,000	10,996	4,000	4,000	4,000
<b>TOTAL ENTERPRISE OPERATING REVENUE</b>	<b>407,868</b>	<b>421,570</b>	<b>398,000</b>	<b>228,421</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
<b>TOTAL SOLID WASTE RECYCLING</b>	<b>572,212</b>	<b>568,966</b>	<b>413,000</b>	<b>240,421</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>TOTAL SOLID WASTE FUND</b>	<b>2,563,051</b>	<b>2,815,038</b>	<b>2,577,900</b>	<b>2,243,989</b>	<b>2,339,900</b>	<b>2,339,900</b>	<b>2,339,900</b>

**AIRPORT  
EXPENDITURES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>606 AIRPORT</b>							
<b>430 PUBLIC WORKS</b>							
435.00 Airport	798,194	1,003,632	851,500	386,028	472,900	472,900	472,900
435.03 A.I.P. Project	37,211	39,064	750,000	1,005,293	100,000	100,000	100,000
<b>TOTAL AIRPORT</b>	<b>835,405</b>	<b>1,042,696</b>	<b>1,601,500</b>	<b>1,391,321</b>	<b>572,900</b>	<b>572,900</b>	<b>572,900</b>

**AIRPORT  
REVENUES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	PROJECTED FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>AIRPORT</b>							
<b>310 TAXES</b>							
31201 Airflight Tax	4,865	6,032	7,000	2,702	3,000	3,000	3,000
<b>TOTAL TAXES</b>	<b>4,865</b>	<b>6,032</b>	<b>7,000</b>	<b>2,702</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FEMA Grant	-	1,308	-	-	-	-	-
33499 Other State Grants	-	160	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>-</b>	<b>1,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>360 MISCELLANEOUS REVENUE</b>							
36909 Other Miscellaneous Revenue	-	88	-	2,498	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>2,498</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>380 ENTERPRISE OPERATING REVENUE</b>							
38402 Penalty	14	13	-	30	-	-	-
38501 Landing Fees	8,668	9,276	5,000	7,120	6,000	6,000	6,000
38502 Hanger Rental - General Aviation	26,228	26,640	13,320	26,760	26,640	26,640	26,640
38503 FBO Rental	16,284	9,473	8,791	9,474	11,500	11,500	11,500
38504 Terminal Rental	39,647	42,762	22,233	35,128	30,000	30,000	30,000
38505 Other Rental	3,406	3,566	1,800	2,503	2,200	2,200	2,200
38506 Fuel Flowage Fees	5,437	3,145	850	3,803	3,500	3,500	3,500
38507 Farming Proceeds	19,832	48,072	48,072	48,956	42,000	42,000	42,000
38509 Other	465	500	180	530	500	500	500
<b>TOTAL ENTERPRISE OPERATING REV</b>	<b>119,981</b>	<b>143,447</b>	<b>100,246</b>	<b>134,304</b>	<b>122,340</b>	<b>122,340</b>	<b>122,340</b>
<b>390 OTHER FINANCING SOURCES</b>							
39112 Transfer In-General Fund	205,000	100,000	150,000	150,000	200,000	200,000	200,000
39113 Transfer In-Capital Improvement Fund	160,000	160,000	217,500	217,500	155,000	155,000	155,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>365,000</b>	<b>260,000</b>	<b>367,500</b>	<b>367,500</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
<b>AIRPORT IMPROVEMENT PROJECT (A.I.P.)</b>							
<b>330 INTERGOVERNMENTAL REVENUE</b>							
33113 FAA Grant	7,847,400	917,090	675,000	904,763	90,000	90,000	90,000
33413 SD DOT Grant	286,928	74,098	37,500	50,264	5,000	5,000	5,000
33499 Other State Grants	86,156	167	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>8,220,484</b>	<b>991,355</b>	<b>712,500</b>	<b>955,027</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>TOTAL AIRPORT</b>	<b>8,710,330</b>	<b>1,402,390</b>	<b>1,187,246</b>	<b>1,462,031</b>	<b>575,340</b>	<b>575,340</b>	<b>575,340</b>

## Management and Budget Policies

### *Operating Budget Policies:*

- The City shall adopt a balanced budget as defined in the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or to be generated during the year) equals or exceeds the total of all financial requirements.
- All current operating expenditures will be financed with current revenues.
- The budget will provide funding for adequate maintenance of capital plant and equipment and for their orderly replacement.
- The Finance Office will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

### *Revenue Policies:*

- Revenues will be conservatively estimated.
- Enterprise Funds shall be self-supporting to the extent practicable.
- The City will establish user charges and fees at a level related to the cost of providing the service.
- The City will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The Wastewater and Solid Waste Enterprise funds will transfer a minimum of 8% of budgeted revenues annually to the General Fund for administrative, legal and engineering services provided.
- The City will follow policy to maximize collection of overdue revenue.

### *Debt Policies:*

- Long term debt will not be issued to finance current operations.
- The City will not exceed the legal debt limit of 5% of the total assessed value of taxable property.

### *Reserves:*

- The City shall establish and maintain an operating "reserve" (unassigned fund balance) in the General Fund to provide for unanticipated expenditures of a non-recurring nature, to meet unexpected increases in service delivery costs or to help offset unexpected declines in revenue.
- The City will continue to maintain operating "reserves" in its enterprise funds to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue decreases.

*Financial Reporting Policies:*

- The City's accounting and financial reporting shall be done in accordance with generally accepted accounting principles and standards as promulgated by the Governmental Accounting Standards Board.
- The City's accounting and financial transactions shall be audited annually by an independent certified public accounting firm or by the South Dakota Legislative Auditor's Office.
- The City shall prepare and issue an official Comprehensive Annual Financial Report no later than six (6) months following the fiscal year-end in accordance with Government Finance Officer's Association and Governmental Accounting Standards Board principles and standards.

*Capital Expenditure Policies:*

- The City will update future Capital needs by using the following process:
  - Review and update goals and objectives to make the current appropriation and CIP meaningful.
  - Identify estimated costs and funding sources for each project.
  - Identify the impact on annual operating costs resulting from the capital project.

The policies presented above are practiced by the City administration and City Council, however have not been formally adopted by the City Council.

**Investment Policy**  
**Adopted by City Council - Revised February 1, 1999**

**I SCOPE**

This investment policy applies to all financial assets of the City that are in the custody and control of the City Finance Officer. These funds are accounted for in the City's annual financial report and include:

- General Fund
- Special Revenue Funds
- Enterprise Funds - Including: Water, Wastewater, Gas, Electric, Airport, and Solid Waste
- Trust and Agency Funds
- Any new fund created by the City unless specifically exempted by the City Council

**II OBJECTIVES**

The primary objective of the City's investment program is the preservation of capital and protection of investment principal. Sufficient liquidity shall be maintained to meet the funding needs of the City as they arise. The City's investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio. All participants in the investment process shall act responsibly as custodians of the public trust. The Finance Officer shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.

**III DELEGATION OF INVESTMENT AUTHORITY**

The Finance Officer is the chief financial officer and the designated investment officer for the City. The Finance Officer may delegate daily investment operations to any qualified employee of the Finance Office, but the management responsibility for the investment program remains with the Finance Officer.

**IV PRUDENCE**

Investments shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**V REPORTING**

The Finance Officer shall submit annual investment reports to the Mayor and City Council. This annual report shall summarize the investment activities of the preceding year. In addition, monthly reports will be made to the Council showing investments held at the end of each month.

**VI AUTHORIZED INVESTMENTS**

Financial assets of the City of Watertown may be investment in:

- A.** Deposit-type investments with local financial institutions including certificates of deposit, savings accounts, money market accounts or other interest-bearing deposits.
- B.** Securities of the United States government and securities guaranteed by the United States government either directly or indirectly including, without limitation, United States treasury bills, notes, bonds and other obligations issued or directly or indirectly backed by the full faith and credit of the United States Government.
- C.** Repurchase agreements fully collateralized by securities described in "B" above provided that any repurchase agreement must comply with Section 4-5-6, SDCL.
- D.** Shares of an open-end, no load fund administered by an investment company registered under the Federal Investment Company Act of 1940, whose shares are registered under the Federal Securities Act of 1933 and whose only investments are in securities described in "B" and repurchase agreements described in "C" above.

E. The funds and accounts of the South Dakota Public Funds Investment Trust as authorized by Resolution Y-2952.

**VII DEPOSITORIES**

Depositories shall be selected through a competitive banking services procurement process which shall include a formal request for proposals issued as often as deemed appropriate by the City Finance Officer. Deposit-type investments (i.e. certificates of deposit) will be placed on a competitive basis with depositories as authorized by the Council.

**VIII GOVERNMENT SECURITIES**

Direct purchases of securities guaranteed by the U. S. Government shall be made from the issuing agency or through a broker/dealer (including local financial institutions) registered with the Secretary of State. Such securities must be held by the City in the City's name, in book entry form with the Federal Reserve Bank or a separate authorized depository.

**IX INVESTMENT MATURITIES AND DIVERSIFICATION**

Assets of the City shall be invested in instruments that are expected to mature within two years of the time of purchase. Fixed-term securities will be purchased only with the intention of holding the security until maturity. This does not preclude the investment of funds in an open and no load fund holding securities having maturities exceeding two years such as that available from the South Dakota Public Funds Investment Trust. The investment portfolio shall be diversified to avoid the risk of loss resulting from over-concentration in a specific maturity.

**X RISK**

Market price risks shall be controlled by avoiding volatile investment instruments and by purchasing securities with the intention of holding until maturity. The Finance Officer will exercise prudence in the overall portfolio management to control risks of illiquidity. Sufficient assets shall be maintained in highly marketable securities or in non-marketable securities with maturities of one month or less to ensure that enough liquid assets will be available to meet the City's funding needs as they arise.

**XI ALLOCATION OF EARNINGS**

Unless provided otherwise by State law or City policy, interest earnings shall be allocated to the fund making the investment. Except as stated below, earnings from pooled investments shall be allocated to the funds participating in the pool on a systematic and rational manner determined by the Finance Officer. In order to receive interest allocations, a fund must maintain a minimum balance of \$10,000 on a regular basis, unless required otherwise by statute. Interest earned on balances not meeting the \$10,000 requirement shall be credited to the General Fund.

## EXPLANATION OF BUDGET PRESENTATION CITY OF WATERTOWN

### Budget Policy:

The City is legally subject to the budgetary procedures pursuant to South Dakota Codified Law Title 9 regulating Municipal Governments and to the City's Home Rule Charter. The legal procedures in establishing the budgetary data reflected in the financial statements is as follows:

1. On or before the first regular City Council meeting in September, the Mayor submits to the City Council a proposed budget based on input from the Finance Officer and the various department heads of the City for the fiscal year commencing the following January. (South Dakota Codified Law 9-22-23; Home Rule Charter Article 5)
2. The governing body can include in the General Fund operating budget a line item for contingencies that cannot exceed five percent (5%) of the total operating budget. (South Dakota Codified Law 9-21-6.1)
3. The budget is introduced by the Council as a formal ordinance at the first meeting in September or within ten days thereafter. (South Dakota Codified Law 9-21-2)
4. Prior to October 1, the budget is legally enacted through passage of an ordinance and is certified to the county auditor for tax levy purposes. (South Dakota Codified Law 10-12-7)
5. Pursuant to South Dakota Codified Laws, 9-21-2, it is not necessary to appropriate revenues to be expended from an enterprise fund or agency fund.

### Budget Format:

The budget is the Master Financial Plan of the Municipality, showing the proposed cost for each function or activity and the proposed means of financing them. The law requires government agencies to use budgets in a more disciplined and structured manner than commercial enterprises commonly do.

Budgets are prepared for the City's funds on the same generally accepted accounting principles as used for other financial reporting purposes.

A fund is to a local government what a subsidiary corporation is to a business conglomerate. Like the subsidiary, the fund is a somewhat autonomous part of the whole.

Fund accounting is designed to provide the restrictive control which the law requires over public revenues and expenditures.

The funds are divided into functions or departments and activities and then further subdivided into object of expenditures: personal services, contractual services, materials and supplies, capital outlay. The objects of expenditures are further classified into specific expense items.

The major funds as designated in the 2013 CAFR are as follows: General Fund and Capital Improvement Fund.

The City uses the fund types listed below:

#### Governmental Funds

General Fund – The primary fund of the City relating to normal governmental activities. The revenues that are not predestined for some special purpose flow into the General Fund.

Special Revenue Funds – The funds that have restrictions on the revenue uses are put into this classification. Special Revenue funds are as follows: Parks, Recreation & Forestry, BBB Sales Tax, Watertown Community Recreation Center, Casualty Reserve, Capital Improvement Sales Tax, E-911,

Library Fines, Urban Renewal, Sioux River Watershed Project, Tax Increment Financing Districts 1, 2, 3, 5 and 6.

Capital Projects Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are currently no funds included in the Capital Projects Fund group.

Debt Service Funds – Use dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources and the payment of general obligation principal, interest and related costs. The Debt Service funds include the GO Bond Fund.

#### Fiduciary Funds

Agency Funds – Used to account for money and property received and held by a governmental unit in the capacity of an agency. Since Agency Funds are custodial in nature, formal budgetary accounting is not necessary for them nor is a formal budget prepared for these funds.

#### Business Type Funds

Enterprise Funds – Finance the major part of their activity from revenues for goods and services which it provides. The accounting treatment of an enterprise fund is basically identical to that of commercial enterprise except that capital purchases are budgeted in lieu of depreciation of fixed assets in proprietary fund budgets. The Enterprise Funds are Wastewater, Solid Waste, and Airport.

Additional Enterprise Funds included in the Comprehensive Annual Financial Report (CAFR) that are not included in the annual budget book are the Funds controlled by the Utility Board (gas, electric, and water). Although state laws and City ordinances grant the Municipal Utility Board certain powers, the Board and its funds and accounts are part of the legal entity of the City. Also included in the CAFR is the Watertown Housing and Redevelopment Commission which is a discretely presented component unit of the City.

#### **Basis of Accounting and Budgeting:**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are budgeted using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues in the period in which they become measurable and available to finance expenditures of the current period. Those revenues which, in our judgment, were “susceptible to accrual”, are property taxes, sales taxes, entitlement funds and grants.

Expenditures are budgeted under the modified accrual basis of accounting which recognizes the expenditure when the related liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay and other post employment benefit amounts that are not accrued. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are budgeted as current-year expenditures. The entire unpaid liability for the governmental funds is recorded in the General Long-term Debt Account Group. The principal and interest on general long-term debt is recognized when due.

All proprietary funds are budgeted using the accrual basis of accounting; revenues being recognized when earned and expenses being recognized when incurred with the exception of capital purchases and depreciation as discussed above.

**Budget Review Process:**

The budget review process starts with updating the long-term Capital Improvement Plan for the City. The five years included in the CIP are not considered a budget, but if approved are a plan of what capital budgets for ensuing years are expected to be. The Finance Officer distributes worksheets to the department heads to update their expected capital expenditure needs each year.

The Mayor and Finance Officer meet with the department heads to discuss the requests, and the Mayor prepares the proposed CIP updates based on those discussions. The proposed CIP updates are distributed to the City Council and department heads and budget hearings are held for public input. A copy of the long-term CIP is available to the public in the Finance Office at City Hall.

The department heads also submit a report estimating the expenses to be incurred the next fiscal year so the Finance Office can prepare the budget. The Mayor and Finance Officer meet with the department heads to discuss the personnel, operating and capital budget requests. The Mayor makes changes to the budget requests based on the priorities and needs in the coming year.

The preliminary budget book is assembled using the Mayor's recommended budget. In preparing the annual estimate of expenditures, the Finance Officer may include in the budget a line item for contingencies which cannot exceed five percent of total budgeted expenditures. Expenditures cannot be charged to this account but, by resolution, spending authority can be transferred to where it is needed.

The preliminary budget book is distributed to the City Council and the department heads for review. Copies of the preliminary budget book are available to the public in the Finance Office at City Hall. Public budget hearings are held for input and may result in changes in the Mayor's proposed budget.

The annual budget and appropriations ordinance is presented at the first Council meeting in September. The ordinance contains the dollar amount of the tax levy to be made to fund the budget for the ensuing year. The second reading and adoption of the budget ordinance is held at the second Council meeting in September.

**Approving the Budget:**

The City council normally approves the 5 year long-term CIP budget in August or September outlining projects and equipment expected to be completed or purchased over the next few years.

The City council must adopt the final budget for the next fiscal year on or before the 30<sup>th</sup> day of September. The budget ordinance must be approved by a majority of the Council members. If the Council fails to adopt the budget by the date, the Home Rule Charter states the budget proposed by the Mayor shall go into effect.

On or before the first day of October, the appropriations ordinance is certified to the county auditor for tax levy purposes.

Even though it is not necessary to make formal appropriations for enterprise funds, an annual budget is developed and published no later than December 31 of each year. Because enterprise fund revenues and expenses fluctuate with changing service delivery levels, the use of fixed dollar budgets are generally considered inappropriate. Flexible budgets are used for enterprise fund planning, control and evaluation purposes. The City does include approved flexible budgets for enterprise funds in the budget book.

**Monitoring the Budget:**

After the budget has been adopted and as the new fiscal year begins, the budget is entered into the City's accounting system to provide current information for monitoring and future planning purposes. When approved by the governing body, the expenditures incorporated within the budget become legally binding and the actual expenditures at the departmental level can not exceed the budgeted amounts unless amended through a supplemental appropriation ordinance. Reports are available on a monthly basis and distributed to the Mayor and all Department heads to serve as the work program for the City government for the year.

All appropriations, except for capital expenditures shall lapse at the close of the fiscal year if the total amount has not been used. Under the Home Rule Charter, an appropriation for capital expenditures shall continue in force until expended, revised or repealed unless three years pass without activity.

**Amending the Budget:**

If it is determined during the year that sufficient amounts have not been budgeted for a particular sub-function, the City Council by ordinance may make supplemental appropriations for the year.

Transfers of spending authority from the contingency account can be made by the City Council throughout the year to departments that experience an unforeseen costs that, without a budget amendment, would result in spending in excess of the department's total budget. The Home Rule Charter also permits the City Council to transfer spending authority from one budget line-item to another line-item as needed.

During the year, departments may apply for State and Federal grants to help cover costs such as training and equipment. If these expenditures and associated grant revenues were not incorporated into the original budget, state law permits the Council to appropriate and spend the grant funds by simply approving a motion to do so.

# CITY OF WATERTOWN, SOUTH DAKOTA

## 2015 Budget Calendar

### APRIL/MAY/JUNE

**April 22 – May 31**  
 Finance Office distributes budget request forms for Capital Improvement Plan (CIP); meet with Departments on Long Term CIP; make adjustments to CIP following meetings.

**June 3 – June 14**  
 Departments submit Personnel Changes, Overtime, Part-time/Temporary Salaries to the Finance Office.

**June 23**  
 Finance Office compiles preliminary budget for Mayor. Mayor prepares proposed CIP update and distributes to Council and Department Heads.

### JULY

**July 1**  
 Finance office completes employee salary and benefit calculations for all departments based on compensation plan and any special department requests. Finance Office completes personnel section of Budget Request Form worksheet for departments.

**July 8**  
 Finance Office distributes Budget Request forms for Operation and Maintenance and Revenue Estimate worksheets to Dept Heads.

### JULY (continued)

**July 19**  
 Department Heads submit Operation & Maintenance request forms and Revenue Estimate forms to Finance Office.

**July 22-26**  
 Mayor and Finance Officer meet with Department Heads to review CIP, personnel and O&M requests.

### AUGUST

**August 1-8**  
 Mayor and Finance Officer meet with Department Heads to review CIP, personnel and O&M requests.

**August 15**  
 Mayor prepares proposed budget and it is distributed to the City Council.

**August 25-26**  
 Public Budget Hearings are held and proposed budget is presented to the City Council and the public.

### SEPTEMBER

**September 2**  
 First reading of the 2015 Annual Budget and Appropriation Ordinance.

City adopts CIP at regular Council Meeting.

**September 15**  
 Second reading and final public hearing on the 2015 Annual Budget and Appropriation Ordinance.

### SEPTEMBER (continued)

**September 18**  
 Publish the 2015 Annual Budget and Appropriation Ordinance as required by law.

Certify 2014 property tax levy payable in 2015 to the County Auditor.

### OCTOBER/NOVEMBER/DECEMBER

Finalize Budget and Appropriations Book for publication and submit to GFOA.

**Mission Statement**

Our mission is to promote quality and fiscally responsible city government for the citizens of Watertown.

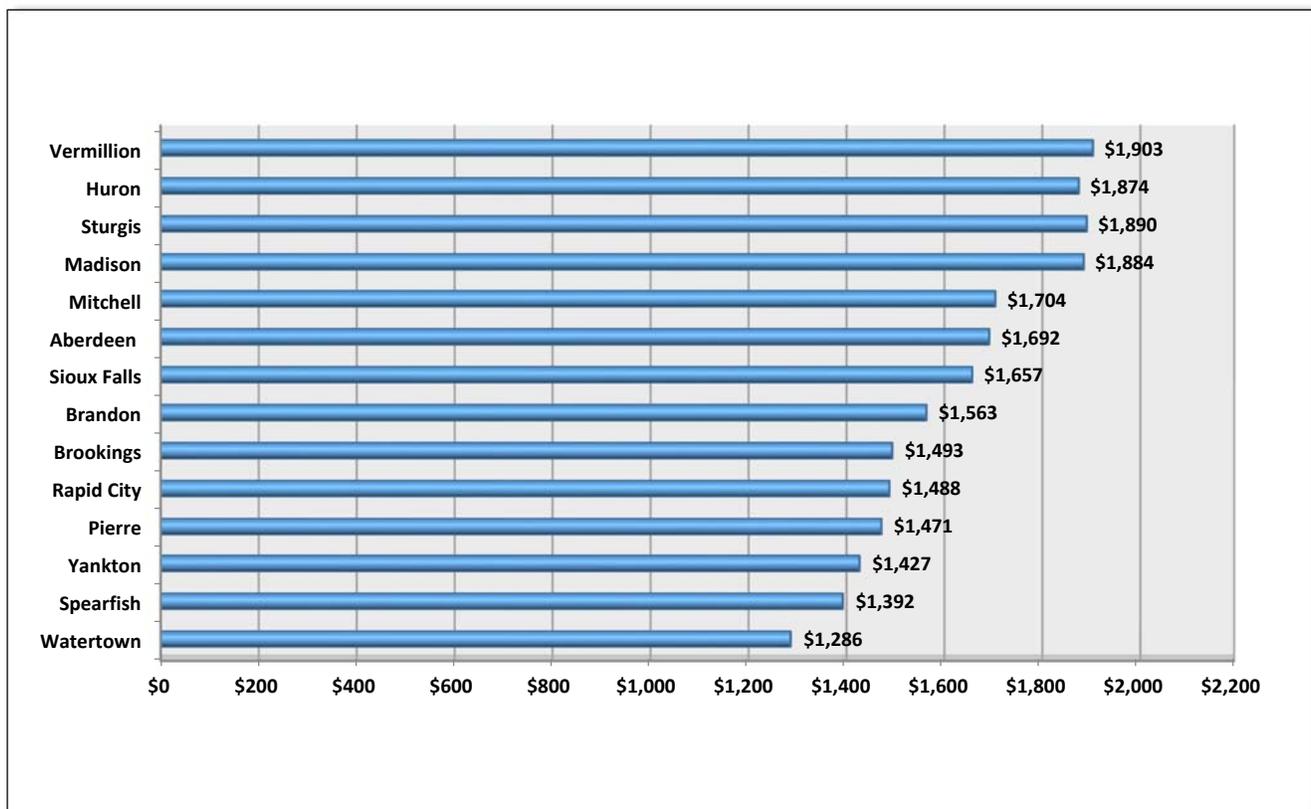
**Belief Statements**

- ❖ We believe in providing essential services.
- ❖ We believe in providing opportunities for improving the quality of life for our citizens.
- ❖ We believe in providing quality infrastructure.
- ❖ We believe in promoting the safety and well-being for our citizens.
- ❖ We believe in supporting economic development.
- ❖ We believe in the highest degree of ethics and integrity.
- ❖ We believe in fiscal responsibility and accountability.
- ❖ We believe in providing quality work environment for employees.

From the Mission Statement, there are many goals that emerge to guide City leaders with allocating available resources both in the upcoming budget and future years to come. Individual department budgets provide more detail on additional performance measures.

**Economic Prosperity**

One of the primary goals of the City is to provide quality services without increasing property taxes. Promoting economic vitality and encouraging economic development are two objectives of the City to generate additional property tax revenues to cover increasing costs. The 2015 budget reflects an increase in General Fund property tax revenues of 3.5% over the projected 2014 revenues. The following graph is a comparison of the 2012 payable in 2013 tax rate on a house with a market value of \$100,000 for the first class municipalities in South Dakota. This shows that Watertown continues to have the lowest property tax rates of the first class cities.



The City also coordinates with Focus Watertown to promote and assist economic development within the community. The 2015 budget shows a contribution to Focus Watertown in the amount of \$100,000 as monetary support of their efforts to attract new businesses and expansion of existing businesses.

In 2009, the City enacted a \$2 bed tax collected by each hotel and submitted monthly to the City. The money collected is turned over to the Convention and Visitors Bureau (CVB) to be used in promoting Watertown to bring more events into the community. The CVB is a non-profit organization with an advisory board that assists in making sure the money collected is used to the fullest. Having these events helps secure additional sales tax dollars which is a major revenue source in the General Fund and Capital Improvement Sales Tax Fund.

### Safeguard our Community

The safety of the community is directly affected by the public safety services provided by the City. To achieve the goal of providing services for a safe community, adequate staffing and proper training for law enforcement officers, firefighters, paramedics and dispatchers is critical.

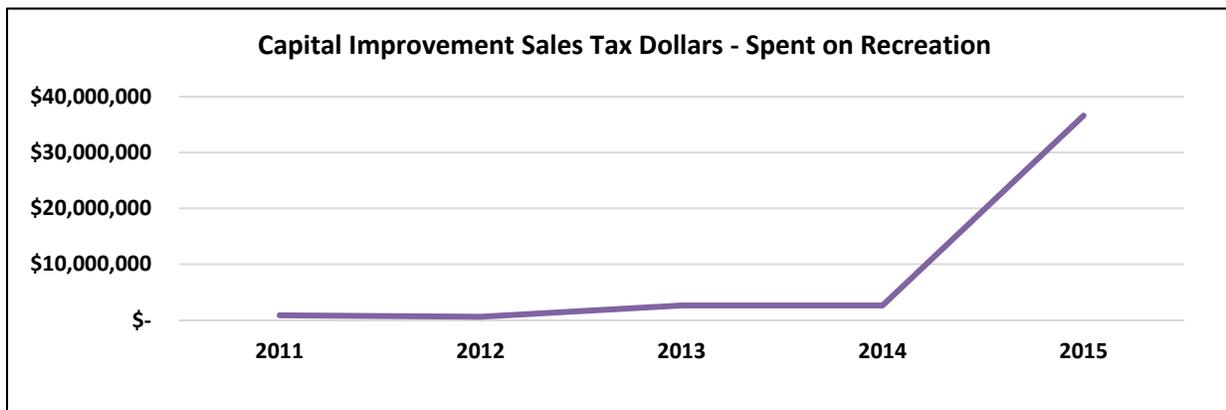
Watertown is fortunate to have a city staffed Fire Department and Ambulance Service. The majority of the first class cities in South Dakota have volunteer Fire Departments and Ambulance Services not run by the city. Having these departments allows Watertown to make more proactive decisions for both current and long term needs for the community. Construction was completed on the West Fire Substation located near the Airport in 2011. This substation is on the opposite side of the railroad tracks from the main fire station allowing quicker and more reliable service to the west side of town and Lake Kampeska residents. In 2013, the Main Fire Station finished its remodel to expand the current footprint of the building and create drive through bays for additional safety to personnel and vehicles when the fire trucks leave or enter the premise. The building was no longer able to provide enough space for the equipment or employees. The remodel allows for better organization and is more energy efficient.

The Watertown Police Department continues to host the annual Camp Chance event for 1<sup>st</sup> thru 5<sup>th</sup> grade children who attend school in the Watertown community. Camp Chance is geared towards “at risk” youth due to economic background, environment, abused and neglected children. This program has allowed the Police Department volunteers to make a long term and positive impact on youth in Watertown. The Police Department offers a Citizen’s Police Academy. This 12 week training will provide the citizen’s of Watertown training in the different areas of law enforcement including patrol operations, K-9 operations, special weapons and tactics, and much more. The goal is to bring the police and community closer together. The completion of the new Police Department building in 2011 provides the department ample space now and in the future as Watertown and the surrounding areas continue to grow. The following chart shows the number of sworn officers compared to citizens within other first class cities in South Dakota.

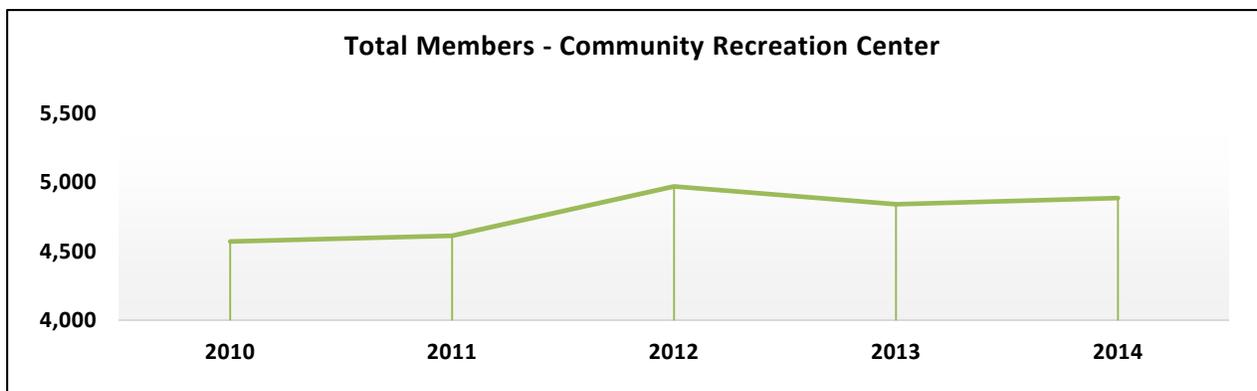
City	One Officer per # citizens	City	One Officer per # citizens
Aberdeen	621	Rapid City	571
Brandon	798	Sioux Falls	652
Brookings	689	Spearfish	525
Huron	466	Sturgis	552
Madison	647	Vermillion	556
Mitchell	693	<b>Watertown</b>	<b>597</b>
Pierre	546	Yankton	602

**Provide Culture and Recreation**

Providing citizens with culture and recreation facilities and activities not only enhances the quality of life but encourages families to stay in the community. One objective to meeting this goal is by offering a wide range of recreational programs for individuals of various ages, interests and abilities. By maintaining affordable fees for the programs, it allows people from all age groups and household incomes the ability to participate. Offering well maintained facilities such as the aquatic center, ice arena, softball/baseball complexes and an auditorium are also very important to achieving the goal of providing an enjoyable recreational experience. The ability to offer affordable fees and well maintained facilities is largely dependent on the stability of the General Fund. The General Fund transfer will cover approximately 46.2% of the Park, Recreation and Forestry budget for 2015. The Capital Improvement Sales Tax Fund also assists in constructing facilities through their capital improvement plan. The following graph shows Capital Improvement dollars committed each year to recreation projects.

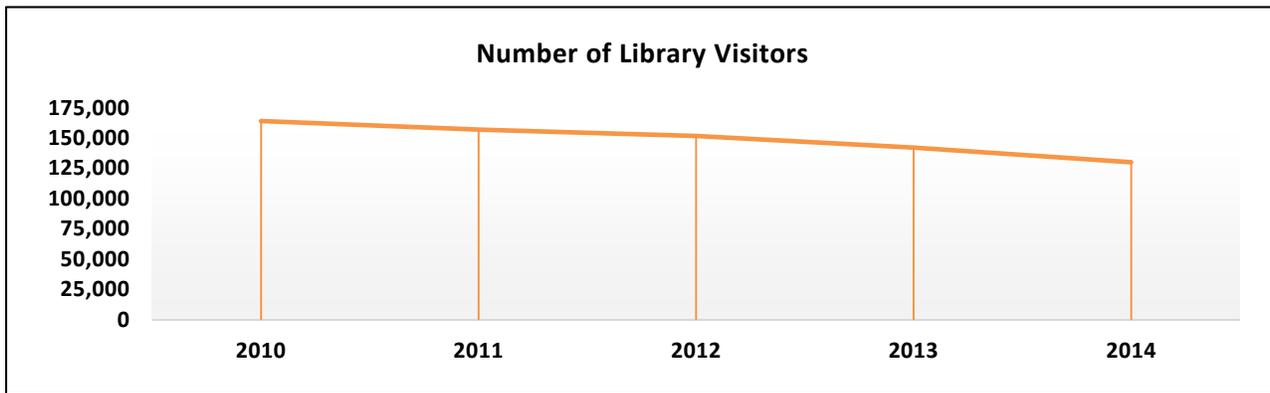


The Community Recreation Center offers members racquetball courts, elevated walking/running track, Olympic sized indoor pool and fitness/weight equipment. Memberships for the Rec Center include: Family, Adult, 55+ single and couple, Jr/Sr High Youth, and Lake Area Technical Institute Student. The Rec Center is always looking for creative ways to attract new members as well as offering personal trainers and education to keep long term members. The ability for the Rec Center to be self-supporting depends on growing membership numbers and consistent participation at events such as basketball and volleyball tournaments. The growth in Recreation Center memberships is shown on the graph below.



The Watertown Regional Library offers thousands of items including books, ebooks, DVDs, reference materials, magazines and newspapers. The entire facility has wireless computer access allowing patrons to bring in their own computer or use one of the 20 computers stations available. There are different areas of the library dedicated to certain age groups such as the children’s area and totally teen territory offering age appropriate materials and furnishings to encourage time in the library. The library also has user friendly shelving that has a shorter height and wider aisles.

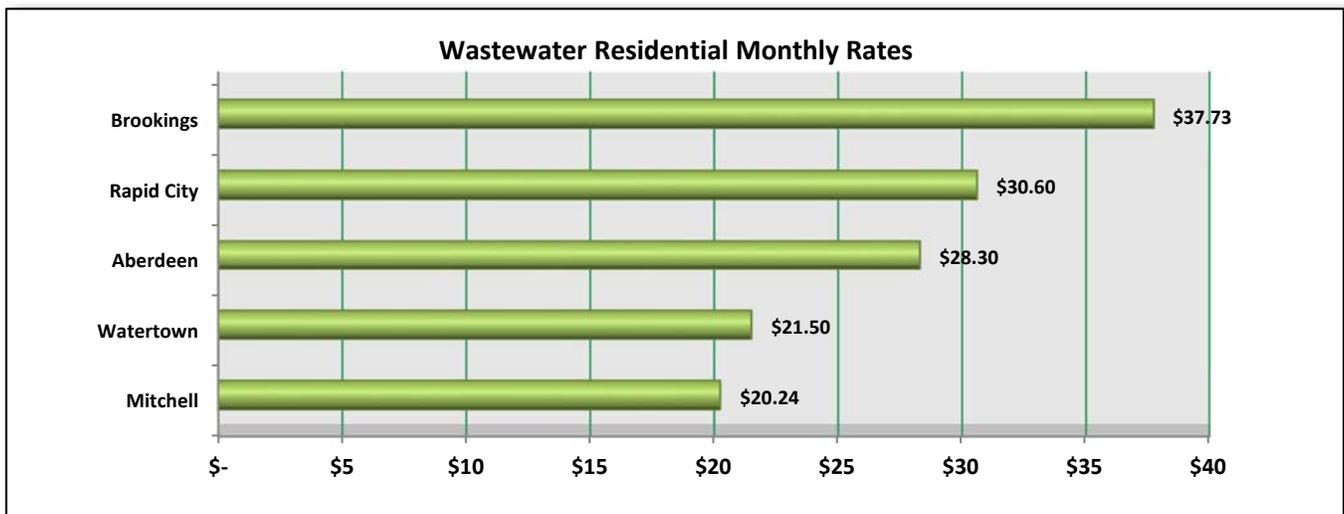
The library provides abundant space to accommodate traveling exhibits and public events to encourage more users. The visitor counts for the library are shown in the graph below.



**Protect the Environment**

The City has dedicated a large part of the budget on a variety of activities aimed to provide a clean and healthy environment for our community. The primary goal is complete compliance with the various state and federal environmental requirements. This includes wastewater, solid waste, storm water phase 2 program, water quality in our lakes and streams and protecting our area’s ground water.

The Wastewater treatment plant continues to upgrade lift stations to address aging equipment and increasing flows to support our growing community. The headworks project that constructed a new main lift station and preliminary treatment facility increased wastewater flow to help meet the demands for residential and industrial growth for the future. The graph below shows how Watertown’s wastewater rates compare to other first class cities in South Dakota in 2014. Even with the \$3.50/month rate increase starting January 2011 to pay for the headworks project and other system improvements, Watertown remains in the bottom third for rates.



The Solid Waste collection program provides fully automated pickup of both household recycling and yard wastes for Watertown residents. In January 2013, the City implemented a single stream recycling system. This allows the solid waste department to collect recycling using an automated truck instead of a rear load manual system. 95-gallon containers have been distributed free of charge to residents who wish to participate in the recycling program. This is a volunteer recycling program free to the residents and has seen participation numbers almost double since implementing the single stream system. The recycling program is done to help divert recyclable from the solid waste stream extending the life of the landfill cells. A long term CIP program tracks the useful life and replacement plan for the automated trucks and recycling containers. The following graph compares 2014 collection rates with other first class communities that provide solid waste collection to its residents. Watertown provides weekly collection of garbage, recycling items and yard waste.



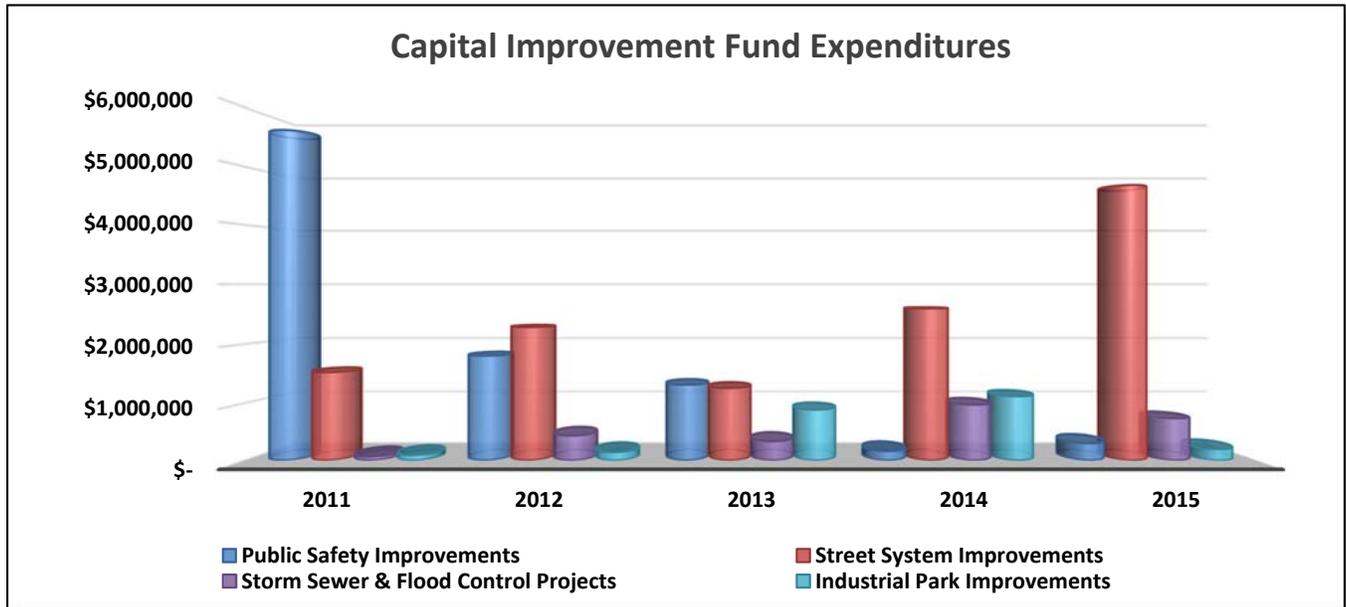
The Upper Big Sioux River Watershed Project originated in 1994 with the first EPA Section 319 grant. This project has succeeded beyond expectations and continues to make great strides at improving the quality of water in the Big Sioux River, Lake Kampeska and, to the lesser extent, Lake Pelican. The 2015 budget reflects the ongoing implementation of this latest phase of the program which is largely dependent on federal funding. Another EPA Section 319 Grant was awarded to the City to cover 2012-2015 expenditures of the project. This program is directed at education and improving land use practices in the watershed and thereby enhancing the water quality by reducing sediment and nutrient runoff. The latest grant award also includes funding to operate the phosphorus removal facility used to help remove excess phosphorus from Lake Kampeska.

The 2015 budget includes funds to continue implementing the Clean Water Act – Stormwater Phase 2 which focuses on educating the public and contractors about best management practices to minimize the amount of sediment and foreign material that goes into the storm sewer system and into the river. A long term goal is to create a revenue source by assessing a storm water fee to both residential and industrial properties to be used for education and infrastructure costs associated with the Clean Water Act.

**Develop and Improve Infrastructure**

Providing sound infrastructure systems establishes the foundation upon which the City can develop the many objectives to achieve the mission of the City. Without these systems, no other goals can be achieved. The City reviews a long-term capital improvement plan (CIP) each year as part of the annual budgeting and planning process. Year 1 of the CIP is implemented in the 2015 budget. Capital spending in the 2015 budget shows an overall increase from \$11.1 million in 2014 to \$46.0 million in 2015.

The Capital Improvement Sales Tax Fund budgets the majority of the large capital project and fire and ambulance equipment purchases in the governmental funds. The graph below shows the capital improvement fund expenditures by category for the past five years.



There are some long-term street and storm sewer projects that are budgeted every year to make sure the infrastructure needs are met within the community. Milling and overlay is one of the long-term improvements budgeted on an annual basis. The City has approximately 1,500 blocks of asphalt streets. Approximately fifty (50) to sixty (60) blocks of street are overlaid annually depending on the yearly bid amount for the needed materials. The 2015 budget provides \$800,000 for the Street Overlay Program which is sufficient to complete the milling and overlay of fifty (50) to sixty (60) blocks of streets. Seal coating/crack sealing is another long term street improvement program that is budgeted for each year from Capital Improvement Sales Tax revenues. This process helps extend the life of the streets prolonging the need to mill and overlay. The 2015 budget provides \$350,000 for the seal coating/crack sealing program.

The City also budgets for sidewalk, curb and gutter replacement annually, the 2015 budget is \$75,000. The City has been mandated to install ADA ramps where sidewalks exist. The ADA ramps are replaced on the streets that are milled and overlay and any streets impacted by construction projects. There is also a need to repair and install sidewalks along publicly owned property along with badly deteriorated curb and gutter. Another program that uses these funds is for community sidewalk improvements. Individual citizens who replace badly deteriorated sidewalks can submit invoices and receive reimbursement for a portion of those costs. This gives incentive and financial assistance to the community to ensure that all sidewalks are well maintained not only for aesthetics for also for public safety.

Major storm sewer projects are identified and rated for importance based on need and current condition of the storm sewer. At least one major storm sewer project is budgeted each year to keep the City from facing major repairs and construction costs in one budget year. This also cuts down on the amount of traffic area being disturbed due to construction to minimize inconvenience.



## **100 GENERAL FUND**

Revenues and expenditures of funds relating to normal governmental activities and all financial transactions not properly accounted for in another fund are recorded in the General Fund. South Dakota Codified Laws 10-12-32 and 10-12-33 state the limit of levy for taxes shall not exceed twenty-seven mills.

**101 411.10 MAYOR & CITY COUNCIL**

*The City of Watertown is governed by the Mayor and Aldermanic form of government. The Mayor is elected at large for a four-year term. The legislative/policy function is the responsibility of the Council comprised of two Aldermen elected from each of the five wards for overlapping four-year terms.*

**2014 Highlights**

- Organizing the construction and funding of a new Multi-purpose facility that will begin in 2015.
- Began the planning stage for two sheets of ice.
- Completion of the planning process for the construction and funding of an additional 5-plex softball/baseball complex moving forward in 2015.

**Performance Measures**

**Goal:** Represent the citizens of Watertown and establish a sound administrative policy and good management practices to ensure effective and efficient planning and operation of all facilities and services.

**Objectives:**

- ◇ Formulate policy in response to current and future needs.
- ◇ Develop processes and management practices necessary to meet needs while ensuring a minimum of bureaucracy.
- ◇ Adopt a balanced budget.
- ◇ Maintain the property tax mill levy at a fairly constant level.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Adopt a balanced budget	YES	YES	YES	YES
Property Tax Mill Levy	2.737	2.728	2.728	N/A
Number of Council Meetings	29	14	27	24
Percentage of Attendance by Council Members	93%	94%	94%	95%

**MAYOR & CITY COUNCIL**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenue	392	57	-	-	-	N/A
Total Revenues	392	57	-	-	-	N/A
<b>Expenditures</b>						
Personal Services	204,029	209,873	217,350	224,970	7,620	3.5%
Other Current Expenditures	36,203	37,789	55,200	93,250	38,050	68.9%
Capital Outlay	12,251	-	1,500	1,500	-	0.0%
Total Expenditures	252,483	247,662	274,050	319,720	45,670	16.7%

**Significant Budget and Personnel Changes**

Personal Services	+ \$	7,620	Salary adjustments under compensation plan & health benefits
Travel Expense	+ \$	4,500	Increase in scheduled conferences & workshops
Professional Advice & Workshops	+ \$	4,000	Increase in number of workshops attending
Awards & Indemnities	+ \$	10,500	Service awards will be brought current
Special Projects	+ \$	13,000	Increase in number of projects
Council Projects	+ \$	5,000	Increase in number of projects

**Capital Purchases**

Computers & Equipment	\$	1,500	Replace Mayor's Computer
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**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Mayor	1	1	1	1	1
Mayor's Administrative Asst. (FTE)	.50	.50	.50	.50	.50
Alderspersons	10	10	10	10	10
<b>Total</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

**101 411.50 CONTINGENCY ACCOUNT**

*As provided by South Dakota Codified Law, 9-21-6.1, the City may include in its budget a contingency account, not to exceed five percent of the total municipal budget. No expenditure may be charged to the budget, but an appropriated amount may be transferred, by Resolution, to any other appropriation in which insufficient amounts were provided or for items that no appropriation was provided.*

**Performance Measures**

**Goal:** Provide a contingency account for unanticipated budget shortfalls.

**Objectives:**

- ◇ Provide for transfer of appropriation in which insufficient amounts were provided or for items for which no appropriation was provided within one month of identifying the need.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of transfers	0	1	2	3
Total dollar amount of transfers	\$0	\$18,898	\$181,353	\$125,000

**CONTINGENCY ACCOUNT****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenue	-	-	-	-	-	N/A
Total Revenue	-	-	-	-	-	N/A
<b>Expenditures</b>						
Other Expenditures	-	-	300,000	300,000	-	0.0%
Total Expenditures	-	-	300,000	300,000	-	0.0%

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

**101 415.20 ATTORNEY**

*The City Attorney indirectly works for individual citizens within the municipality through their elected representatives. The City Attorney's client is the municipal corporation, not the public at large. The City Attorney is the prosecutor for the City of Watertown and renders legal opinions and advice on any matter relating to the conduct and exercise of any authorized power of a municipal corporation. The City Attorney participates in all collective bargaining negotiations with union representatives and handles all litigation involving collective bargaining unions and their members with the Department of Labor, Circuit Court and South Dakota Supreme Court. The City Attorney prepares and/or reviews all contracts and all agreements entered into by the City participating in the negotiation and purchase or sale of real property within the City of Watertown. The City Attorney prepares or reviews all resolutions and ordinances adopted or implemented and provides representation and counsel to the various boards and committees established under ordinances and state statute.*

**2014 Highlights**

- Successfully negotiated multiple land transactions including acquisition of the Sunchase Apartments property and the land needed for the multi-use facility.
- Helped facilitate Municipal Utilities extension of its firm electric service contracts with the Western Area Power Administration through 2050.
- Assisted in reorganization of the Urban Renewal Board.
- Drafted multiple resolutions and ordinance revisions.
- Continued providing counsel to the City Council and all of City Boards and Commissions.

**Performance Measures**

**Goal:** Render competent legal representation to the City of Watertown in any and all legal matters or proceedings.

**Objectives:**

- ◇ Provide dependable and effective legal counsel and service to City Departments as well as the Municipal Utilities Department.
- ◇ Provide legal assistance on various Economic Development projects.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Attorney cost per hour vs. private practice per hour cost	\$48/175	\$50/185	\$50/185	\$51/200
Number of Council Meetings attended	25	13	25	25

**Goal:** Provide prompt and accurate advice to the Council and City Departments.

**Objectives:**

- ◇ Continue revisions of Watertown Ordinances and adoption and implementation of new Sign Code.
- ◇ Represent and render legal advice to all appointed Boards and Commissions.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of Ordinances revised	15	13	25	24
Total number of Boards and Commissions Attorney provides legal service	12	12	12	12

**ATTORNEY****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenue	22,600	23,590	40,805	41,430	625	1.5%
Total Revenues	22,600	23,590	40,805	41,430	625	1.5%
<b>Expenditures</b>						
Personal Services	137,896	145,057	150,870	153,640	2,770	1.8%
Other Current Expenditures	4,096	4,736	12,350	12,350	-	0.0%
Capital Outlay	649	1,448	-	-	-	0.0%
Total Expenditures	142,641	151,241	163,220	165,990	2,770	1.7%

**Significant Budget and Personnel Changes**

Personal Services + \$ 2,770 Salary adjustments under compensation plan & health benefits

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
City Attorney	1	1	1	1	1
Administrative Asst. (FTE)	.50	.50	.50	.50	.50
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

**101 415.30 FINANCE OFFICE**

*The primary role of the Finance Office is to oversee and coordinate the financial operations of the City and provide business advice to the Mayor and Council. This includes maintaining the day-to-day financial recordkeeping and accountability in addition to preparation of the annual operating and capital budgets and the comprehensive annual financial report (CAFR). The Finance Office also serves as the City’s Human Resources Department. Other Finance Office responsibilities include conducting City elections, issuing City debt, administering state and federal grants, managing the investment portfolio, issuing business and alcoholic beverage licenses, managing the many insurance policies, maintaining official records including Council proceedings, ordinances, resolutions, contracts and leases. The Finance Officer coordinates the City’s financial participation in local economic development efforts and projects.*

**2014 Highlights**

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for 2013 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the 2014 Budget document.
- Received an unmodified opinion from the independent auditor on the 2013 CAFR.
- Participated in a \$10 million bonding issue for the Multi-purpose facility, two sheets of ice and 5-plex softball/baseball complex.
- Administered the Special election for the construction and financing of a \$24 million Multi-purpose facility.
- Completed the update of the Long-term Capital Improvement Plan (CIP) for 2016-2020.

**Performance Measures**

**Goal:** Remain financially sound and ensure that the City operates in a fiscally responsible manner that effectively and efficiently uses the City’s available financial, human and other resources.

**Objectives:**

- ◇ Adoption of a balanced and financially sound City budget and long-term CIP.
- ◇ Monitor expenditures to help identify potential problems or variations from the approved budget plans.
- ◇ Continue to have a conservative approach in budget planning to maintain adequate unreserved fund balances.
- ◇ Maximize the return on the City’s investment portfolio within the parameters established by the Council’s investment policy.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Year-end General Fund unassigned fund balance as a percent of total expenditures	63%	N/A	64%	42%
Interest earnings	\$591,296	\$283,674	\$600,000	\$650,000
Number of budget adjustments made	3	1	4	5

## FINANCE OFFICE

**Goal:** Provide the Mayor, Council and City Department Heads with timely and accurate financial information so that those decision-makers can make well-informed decisions for our community.

**Objectives:**

- ◇ Continue to receive GFOA certificates of achievement for the CAFR and Budget documents.
- ◇ Provide all departments with timely and accurate monthly budgetary reports.

<b>Measures</b>	<b>2013 Actual Totals</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
# of consecutive years the Distinguished Award for Budget Book given	26	27	27	28
# of consecutive years of Distinguished Award for Comprehensive Annual Financial Report	32	33	33	34
Percent of monthly reports given out within the first 10 days of the month	100%	100%	100%	100%

**Goal:** To assist and advise in all aspects of personnel management and to recruit quality people to fill vacant City staff positions.

**Objectives:**

- ◇ Recruit and fill vacant City staff positions with quality employees on a timely basis.
- ◇ Assist and advise in administration of the union contracts with City employees.
- ◇ Continue to develop formal personnel policies to improve overall decision-making and increase the level of consistency and fairness in human resource matters.

<b>Measures</b>	<b>2013 Actual Totals</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
# of personnel policy sections added or revised	0	0	20	0
Percent of new employee orientations given within 1 <sup>st</sup> 3 days	100%	100%	100%	100%
Number of grievances filed	0	2	4	0
Number of grievances resolved	0	1	3	0

**FINANCE OFFICE****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	9,992,053	10,152,901	9,783,028	10,072,790	289,762	3.0%
Licenses & Permits	105,453	106,937	100,900	101,900	1,000	1.0%
Intergovernmental	219,941	278,466	241,800	271,800	30,000	12.4%
Miscellaneous Revenue	44,167	43,099	21,450	28,200	6,750	31.5%
Other Financing Sources	1,755,772	1,695,910	1,627,850	1,593,350	(34,500)	-2.1%
<b>Total Revenues</b>	<b>12,117,386</b>	<b>12,277,313</b>	<b>11,775,028</b>	<b>12,068,040</b>	<b>293,012</b>	<b>2.5%</b>
<b>Expenditures</b>						
Personal Services	431,102	452,499	478,150	572,370	94,220	19.7%
Other Current Expenditures	83,367	97,227	103,540	120,000	16,460	16.9%
Capital Outlay	4,673	4,659	10,000	-	(10,000)	-100.0%
<b>Total Expenditures</b>	<b>519,142</b>	<b>554,385</b>	<b>591,690</b>	<b>692,370</b>	<b>100,680</b>	<b>17.0%</b>

**Significant Budget and Personnel Changes**

Personal Services	+ \$	94,220	Change in personnel, salary adjustments under compensation plan, health benefits and health premium reimbursement
Consultant Services	+ \$	3,750	Actuarial valuation to comply with OPEB
Banking Services	+ \$	3,000	New contract increasing fees for banking services
Election Judges	+ \$	4,000	Election scheduled for 2015
Election Supplies	+ \$	4,000	Election scheduled for 2015

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Finance Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
Finance Officer II	4	4	4	4	4
Human Resources/Risk Manager	1	1	1	1	1
Part Time (FTE)	.58	.01	.13	0	.09
<b>Total</b>	<b>7.58</b>	<b>7.01</b>	<b>7.13</b>	<b>7.00</b>	<b>7.09</b>

**101 415.41 CIVIL SERVICE**

*The Civil Service Board has been used for recruitment and/or placement (transfers, promotions, demotions) of City employees. The Council authorized through the 2015 Budget approval a change to the Civil Service Ordinance removing the testing requirements for covered employees. The hiring procedures will now be monitored by the Human Resources Department. The Civil Service Board will continue to provide appeal rights for covered City employees in all matters related to suspension, demotion, discharge or other discipline.*

**Performance Measures**

**Goal:** To certify candidates as eligible to fill vacant City positions.

**Objectives:**

- ◇ Evaluation of positions subject to Civil Service and certification procedures.
- ◇ Continue to enforce the code of rules and regulations provided for appointment and employment in all positions set by Ordinance.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of civil service positions filled	25	4	18	0
Number of non civil service positions filled	8	3	4	0

**Goal:** To conduct hearings upon appeal of disciplinary actions and other activities as specified by the Ordinances of the City of Watertown.

**Objectives:**

- ◇ Conduct hearings or investigations fairly to determine whether removal, suspension, demotion, discharge or other discipline was justified.
- ◇ To review and update the Civil Service ordinances.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of hearings conducted	0	0	0	0
Percent of Civil Service ordinances reviewed	1%	0%	0%	0%

**CIVIL SERVICE****Budget Summary**

<b>Description</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Increase/ Decrease Amount</b>	<b>% Change</b>
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	N/A
<b>Expenditures</b>						
Personal Services	969	969	970	-	(970)	-100.0%
Other Current Expenditures	5,689	6,327	7,950	-	(7,950)	-100.0%
Total Expenditures	6,658	7,296	8,920	-	(8,920)	-100.0%

**Significant Budget and Personnel Changes**

The Civil Service testing process will be eliminated and replaced with different hiring procedures. The Civil Service Board will be a volunteer board.

**Summary of Personnel**

No personnel are allocated to this department.

**101 419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS**

*Contributions to External Organizations accounts for City funds provided to a variety of facilities, projects, and organizations that are within the City of Watertown, but are not a part of the City entity.*

**Performance Measures**

**Goal:** To contribute to projects and activities that will enhance the quality of life in the City of Watertown.

**Objectives:**

- ◇ Supporting non-profit organizations throughout the City to ensure the programs continue to reach the growing population.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Number of new organizations from previous year	0	0	0	1
% increase/(decrease) in requests from previous year	2.0%	N/A	2.4%	1.5%

**CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Total Revenue	-	-	-	-	-	N/A
<b>Expenditures</b>						
National Guard Armory	2,016	1,102	-	-	-	N/A
Watertown Area Transit	40,500	40,500	40,500	40,500	-	0.0%
Humane Society	32,000	32,000	32,000	32,000	-	0.0%
Human Service Agency	13,500	13,500	13,500	14,500	1,000	7.4%
Watertown Community Band	24,000	24,000	24,000	24,000	-	0.0%
Resource Center	-	-	-	6,000	6,000	N/A
ICAP	5,000	5,000	5,000	5,000	-	0.0%
Watertown Volunteer Center	5,400	5,400	5,400	6,000	600	11.1%
Salvation Army	3,000	-	3,000	3,000	-	0.0%
Codington Co Historical Soc.	10,000	10,000	10,000	10,000	-	0.0%
Mellette Memorial Assoc.	9,000	10,000	10,000	10,000	-	0.0%
Critical Incident Training	-	-	5,000	-	(5,000)	-100.0%
Watertown Business Assoc.	500	-	2,000	2,000	-	0.0%
Dive Rescue	23,000	23,000	18,000	18,000	-	0.0%
Total Expenditures	167,916	164,502	168,400	171,000	2,600	1.5%

**Significant Budget and Personnel Changes**

Critical Incident Training	-	\$	5,000	One time contribution
Resource Center	+	\$	6,000	New Contribution
Human Service Agency	+	\$	1,000	Contribution increased

**Summary of Personnel**

No personnel are allocated to this department.

**101 419.33 INFORMATION TECHNOLOGY**

*The Information Technology (IT) department provides a technical resource for employees of the City along with ordering and setting up all technical equipment for the departments. The IT department responsibilities include information systems management, server and network administration, information system security, technology planning, website development and maintenance and GOV-TV administration.*

**2014 Highlights**

- Moved Park & Recreation Computers & Phones to the Fieldhouse building.
- New Council Chambers Audio/Visual Camera Recording System installed.
- Received additional Web Site training.
- Credit Card machines re-programmed & transferred to a new payment processor.

**Performance Measures**

**Goal:** To provide an ongoing technical service keeping computer system down time to a minimum.

**Objectives:**

- ◇ Develop and implement procedures to improve current systems (ex: backups, email, websites, firewalls & GovTV).
- ◇ Ensure security of data and information on the city’s computer systems (servers, workstations & laptops).
- ◇ Continue to document computers, networks and software for all city departments.

Measures	2013 Actual	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Number of city meetings placed on GovTV	50	28	50	52
Number of department head requests for information to be placed on GovTV	20	10	18	20
Number of public requests for information to be placed on GovTV	5	4	8	10

**Goal:** Keep all computers and technology up to date.

**Objectives:**

- ◇ Provide administrative and technical support to assist with troubleshooting and education with new technology.
- ◇ Continue to upgrade computers to the current anti-virus software.
- ◇ Develop and implement procedures to keep systems current (ex: Windows OS & upgrades to the Microsoft Office applications).

Measures	2013 Actual	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Number of new computers installed	9	6	14	16
Number of old computers that were put back in use (recycled)	2	3	6	3
Number of computers surplus/e-waste	8	1	5	12

**INFORMATION TECHNOLOGY****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	N/A
<b>Expenditures</b>						
Personal Services	56,477	59,589	62,390	194,500	132,110	211.7%
Other Current Expenditures	9,041	13,298	9,720	16,650	6,930	71.3%
Capital Outlay	-	25,516	-	-	-	N/A
Total Expenditures	65,518	98,403	72,110	211,150	139,040	192.8%

**Significant Budget and Personnel Changes**

Personal Services	+ \$	132,110	Salary adjustments under compensation plan & health benefits, one full-time position moved from E-911 and one new IT Supervisor position added
Computer Maintenance	+ \$	6,000	Website maintenance contract

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Information Technology Supervisor	0	0	0	0	1
Computer Network Administrator	1	1	1	1	2
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>

**101 419.41 CITY HALL**

*The purpose of this department is to provide cleaning, general maintenance and repair of City Hall.*

**Performance Measures**

**Goal:** To provide a satisfactory and economical level of maintenance for City Hall.

**Objectives:**

- ◇ To continuously seek opportunities for cost savings in the operations of City Hall without jeopardizing the quality of service provided.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Average custodial cost per square foot	\$ .94	\$ .66	\$1.31	\$1.34
Cost per square foot of Utilities	\$ .89	\$ .53	\$ .92	\$1.01

**CITY HALL****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/ Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenue	-	-	-	-	-	N/A
Total Revenue	-	-	-	-	-	N/A
<b>Expenditures</b>						
Other Current Expenditures	54,883	51,399	63,830	67,700	3,870	6.1%
Capital Outlay	-	-	32,500	8,000	(24,500)	-75.4%
Total Expenditures	54,883	51,399	96,330	75,700	(20,630)	-21.4%

**Significant Budget and Personnel Changes**

Building Maintenance	-	\$ 8,000	No major repairs needed
Equipment Maintenance	+	\$ 9,000	Video/Audio Maintenance contract
Cleaning Supplies	-	\$ 1,250	Adjust to reflect actual costs
Cleaning Service	+	\$ 4,900	Increase in cleaning service costs

**Capital Purchases**

Computers & Equipment	\$ 8,000	Printer Management System
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**Summary of Personnel**

No personnel are allocated to this department.

**101 419.60 ENGINEERING DEPARTMENT**

*The Engineering Department is responsible for preparing plans and specifications for City streets, sanitary sewers, lift stations, storm sewers, detention ponds, urban systems projects, airport improvements, landfill improvements, and industrial park additions. The Engineering Department provides technical assistance to other departments as requested. The department develops and enforces engineering construction standards for subdivisions and municipal infrastructure. The Engineering Department supervises projects engineered by consultants, and prepares and updates street and utility maps. The Engineering Department also oversees the Plan Commission Board.*

**2014 Highlights**

- The single family housing market has recovered, however, the multi-family market is fairly robust with many apartments being built. New sub divisions include the Middle School, Stoney Point 2<sup>nd</sup>, WDA Addition, Willow Creek Village 2<sup>nd</sup>, Prairies Edge and several smaller subdivisions.
- Major street and storm sewer projects include Phase II of 5<sup>th</sup> Avenue NW, 3<sup>rd</sup> Avenue NW, 11<sup>th</sup> Street NE, 20<sup>th</sup> Avenue SW & Foley Road, 4<sup>th</sup> Street SE and 23<sup>rd</sup> Street SE.
- Comprehensive Land Use and Housing Plans updated.

**Performance Measures**

**Goal:** Provide quality engineering support services by preparing plans and specifications for various City projects and departments as requested.

**Objectives:**

- ◇ Prepare plans, specifications and provide project management for special assessment street and alley projects.
- ◇ Prepare plans, specification and provide project management for sanitary sewer and storm sewer projects.
- ◇ Monitor projects to ensure quality work is being done in conformance with bid specifications.
- ◇ Utilize the Geographic Information System (GIS) while continuing to add layers of information to enhance the usefulness of the system.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Construction Total	\$6 mil	\$3 mil	\$7 mil	\$8 mil
Plat & Annexations requiring map changes	21	20	24	22
Street & Sewer projects designed	22	20	24	24

**ENGINEERING DEPARTMENT**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	436	-	-	-	-	N/A
Charges for Goods & Services	4,785	11,586	5,560	8,100	2,540	45.7%
Miscellaneous Revenue	1,233	2,415	1,500	1,500	-	0.0%
<b>Total Revenues</b>	<b>6,454</b>	<b>14,001</b>	<b>7,060</b>	<b>9,600</b>	<b>2,540</b>	<b>36.0%</b>
<b>Expenditures</b>						
Personal Services	474,643	489,968	531,100	530,720	(380)	-0.1%
Other Current Expenditures	61,416	58,219	68,010	71,700	3,690	5.4%
Capital Outlay	13,335	12,534	6,000	13,000	7,000	116.7%
<b>Total Expenditures</b>	<b>549,394</b>	<b>560,721</b>	<b>605,110</b>	<b>615,420</b>	<b>10,310</b>	<b>1.7%</b>

**Significant Budget and Personnel Changes**

Consultant Services + \$ 1,000 Increase in consultant services costs  
 Subsc & Memberships + \$ 2,000 Increase in subscriptions and memberships

**Capital Purchases**

Computers & Equipment \$ 9,000 Replace GIS Server  
 Computers & Equipment \$ 4,000 Replace two Computers

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Engineer I	1	1	1	1	1
Senior Engineer Technician	1	1	1	1	1
Urban Planner	1	1	1	1	1
Draftsman – Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Part-time employees (FTE)	.36	.41	.55	.58	.58
<b>Total</b>	<b>7.36</b>	<b>7.41</b>	<b>7.55</b>	<b>7.58</b>	<b>7.58</b>

**101 421.00 POLICE DEPARTMENT**

*The mission of the Watertown Police Department is to provide superior law enforcement services to our community while making Watertown a safe place to visit, live, work, and raise a family. The vision of the Watertown Police Department is to be a beacon of excellence while adhering to our core values.*

**2014 Highlights**

- The WPD's Spring Citizens' Police Academy with 13 people graduating.
- The WPD held its 9th Annual Awards Banquet at the County Fair Banquet Hall.
- The Watertown Police Department received a donation of a 1998 International armored car.
- A public retirement party was held for K9 Turk who served as a K9 since 2008.
- Detectives Terry Ingalls and Reuben Kinnunen attended Basic Narcotics.
- New K9 Bono was introduced along with his handler K9 Officer Chad Gamber.
- Chief Lee McPeek attended the FBI Criminal Justice Information System meeting.
- Assistant Chief Tim Toomey and Detective Nic Ahmann attended the ICAC regional conference.
- The Camp Chance Quarter Auction fundraiser held and raised \$4,421.85.
- Officers Jeremy Bjerke and Brady Routh attended DUI instructor training in Pierre.
- The Camp Chance Boat Raffle and Live Auction raised \$21,534.87 for the Camp Chance program.
- SRO Chad Stricherz and Officer Shane Hardie attended EVOG instructor course in Pierre.
- Officer Jeremy Bjerke attended firearms instructor training in Pierre.
- The WPD participated in the *Walk a Mile in Her Shoes* sponsored by the Watertown Resource Center.
- PTO Tylor Griffith, Officer Brady Routh, Officer Lance Hochstatter and Corporal Ryan Beauchamp attended Basic SWAT training in Sioux Falls.
- Chief McPeek and Assistant Chief Tim Toomey attended the SD Police Chiefs' Association conference.
- Captain Tracy Schaefer, SRO Brandon Johnson and SRO Chad Stricherz chaperoned the annual Safety Patrol Field Trip with 110 Safety Patrollers attending.
- PTO Travis Gutzmer attended motorcycle training in Sioux Falls.
- Detective Terry Ingalls attended the SD statewide drug conference.
- Mayor Steve Thorson proclaimed Police Officer Memorial Week in honor of those officers who have made the ultimate sacrifice.
- Assistant Chief Tim Toomey and Captain Scott McMahon attended the Law Enforcement Executive Development Seminar.
- In May the WPD was awarded a \$15,034 grant from the Office of Homeland Security for a radio repeater to provide backup to the SD trunk system.
- On May 13th, 2014 through May 17th, 2014 Sgt. Steve Rehorst participated in the 2014 SD Law Enforcement Torch Run in various locations throughout SD.
- Assistant Chief Tim Toomey served as corporate chair for the 2014 Watertown Kidney Walk, Run & Bike-A-Thon.
- Corporal Evan Schoenefeld received the VFW Lawman of the Year award.
- Corporal Matt Hegg received the Optimist Club Outstanding Police Office Award.
- The 3rd Annual DASH Fun Run for Kindergarten through 6th grade was held.
- DASH awarded a \$500 scholarship to graduating senior Kayla DeJong of Watertown.
- Patrol Officers Scott Price and Jamon Harberts graduated from 12 weeks of training from the Law Enforcement Training program. Officer Scott Priced received the Coler-Williams award.
- The 3rd annual Teen Police Academy was held with 18 youth graduating from the academy.
- Sergeant Steve Rehorst, SRO Chad Stricherz and SRO Brandon Johnson attended DARE training.
- The Watertown Police Department received a donation of two Panasonic CF53 Toughbook laptop computers valued at over \$4,000 from Sioux Valley Cooperative of Watertown.
- Seven WPD Explorers along with Captain Tracy Schaefer and Officer Lance Hochstatter attended the annual South Dakota Explorer Challenge.

**POLICE DEPARTMENT****2014 Highlights continued**

- The 9th annual Camp Chance was held with three sessions and involved participants in 1st through 5th grades.
- The 3rd Annual DASH to Kampeska 5K/10K/1 mile walk was held at City Park.
- Corporal Matt Hegg, PTO Travis Gutzmer and Officer Ryan Fischer attended patrol rifle instructor training in Pierre.
- The WPD Co-Sponsored the 9th National Night Out with the Codington Co. Sheriff's Department at the Watertown Police Department. Over 42 groups and organizations participated in the event including local and state law enforcement.
- The Fraternal Order of Police kid's triathlon was held.
- Officer Cody Trumm graduated from 12 weeks of training from the Law Enforcement Training program.
- Chief Lee McPeek traveled to Louisville, KY to attend the FBI Criminal Justice Information System meeting.
- The Color Dash was held in Watertown.
- Captain Ryan Remmers and Officer Brady Routh attended radar instructor training in Mitchell.
- Officer Brady Routh attended Lidar instructor training.
- WPD Chaplain Nate Yoder attended the International Conference of Police Chaplains Conference.
- Detective Mark Kuhlman attended the Regional Polygraph Conference.
- Detective Reuben Kinnunen and Corporal Ryan Beauchamp attended SWAT Team Leader Development training.
- The DASH Halloween Bash was held for 5th and 6th graders.
- Officer Brady Routh attended Advanced Crash Investigation training.
- The Great Plains Lutheran Turkey DASH (formerly known as the Hiedemann Turkey Run) was held by DASH and Great Plains Lutheran to promote a healthy activity/tradition for families to participate in.
- The WPD hosted the 9th Camp Chance Christmas Party for all Camp Chance kids.
- The annual WPD meeting was held and a group photograph was taken.

**POLICE DEPARTMENT****Performance Measures**

**Goal:** Engage in proactive and systematic examinations of identified problems to develop effective responses. (Agency-wide commitment to go beyond traditional police response to crime and to proactively address a multitude of problems that adversely affect quality of life).

**Objectives**

- ◇ **Time** – To give officers time to engage in problem-solving and frequency of problem-solving.
- ◇ **SARA – SCAN, ANALYZE, RESPOND, ASSESS**
  - **Scan** – To proactively identify problems drawing upon a wide variety of police and community information.
  - **Analyze** – To proactively collect and analyze police and community data on elements, contributors, and past responses to problems.
  - **Respond** – To develop and implement both enforcement and non-enforcement responses with long-term potential for eliminating problems.
  - **Assess** – To evaluate the effectiveness of responses to problems and adjust responses as appropriate.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1 - 6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total Number of Patrol Officers	18	18	18	18
Service Calls	23,081	11,254	23,000	23,000
Service Population	21,482	21,482	21,482	21,482
Service Area (square miles)	25	25	25	25
Police Reserve Volunteer Hours	889	378	800	800
Police Explorers Volunteer Hours	568	267	550	550
# of Media Traffic Awareness Releases/Tips	26	7	20	20
Child Safety Seats Installed and/or Inspected	28	17	34	34
Traffic Citations	1,358	742	1,484	1,484
Warning Tickets	4,139	1,993	4,000	4,000
Parking Tickets	848	283	600	600
Accidents	794	386	780	780
DUI Arrests	253	99	250	250
Number of checkpoints held	3	3	4	4
Bike Patrol Hours	92	51	100	100
# of Crime Prevention Programs/ Seminars/Presentations	421	55	110	110
Number of Alcohol Compliance Checks	2	1	1	2
Drug Arrests	694	272	600	600

**POLICE DEPARTMENT****Performance Measures**

**Goal:** Align organizational management, structure, personnel, information systems to support community partnerships and proactive problem solving.

**Objectives:**

- ◇ **Personnel Management. To include community policing principles in:**
  - Personnel evaluations and supervisor evaluations.
  - Training
  - Geographical assignment of officers.
- ◇ **Leadership**
  - To increase community policing work actions and behaviors of leadership. Empower staff to use Community Policing strategies.
- ◇ **Transparency**
  - To increase openness and transparency with the community about crime and disorder problems and police operations.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1 - 6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of website visits	NA	1,268	2540	2540
Advisory Committee meetings	4	1	3	4
Ride-alongs	59	34	68	68
Number of interns	4	1	2	2
Intern hours	645	272	544	544
Number of news releases	77	24	48	48
730Crime Free Multi-House notifications	1,076	747	1,494	1,494
Number of Citizen's Academy sessions	1	1	1	1
Number of Teen Academy sessions	1	1	1	1
Community Room Use by the public	103	63	126	126
Number of Minority Employees	6	4	4	4
Training opportunities for Officers (hours) – Includes Detectives/SROs	730	939	1,200	1,200
Training opportunities for Supervisors (hours)	225	251	502	502
Training opportunities for Command Staff (hours)	165	138	276	276
Total Number of Hosted Training Seminars	41	11	22	22
Number of Sworn Personnel with AA/AS	16	16	17	17
Number of Sworn Personnel with BA/BS	15	15	15	15
Number of Sworn Personnel with MA/MS	2	1	1	1

**POLICE DEPARTMENT****Performance Measures**

**Goal:** Forge collaborative partnership with individuals and organizations we serve to develop solutions to problems and to increase trust in the police

**Objectives:**

- ◇ To actively participate as community partners by sharing information, attending meetings and identifying and/or solving problems.
- ◇ To strengthen the quality and mutuality of partnerships.
- ◇ To actively collaborate in developing shared goals and communication with partners.
- ◇ To increase involvement with government and non-government partners to include community and business partners.
- ◇ To increase attendance at community events and meetings.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1 - 6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total Number of School Resource Officers	2	2	2	2
Service Population at all Public Schools	3,700	3,700	3,700	3,700
Number of Youth Programs	23	23	23	23
Number of Presentations by officers with Youth	31	17	34	34
Number of Adopt a School visits by officers	93	32	90	90
Number of children attending Camp Chance	127	0	155	160
Number of volunteer hours for Camp Chance	1,778	0	1,700	1,700
Number of SWATs (Stop, Walk & Talks) by officers	839	454	910	910
Number of police-business/community consultation/presentations	214	92	184	200
Number of Special Operations	427	187	400	400
Number of Bar Checks/Walkthroughs	337	193	390	390

**POLICE DEPARTMENT**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	100,130	102,830	91,930	38,930	(53,000)	-57.7%
Charges for Goods and Services	72,579	77,108	76,000	80,000	4,000	5.3%
Fines and Forfeits	19,729	19,645	26,000	26,000	-	0.0%
Miscellaneous Revenues	64,505	59,948	78,500	80,000	1,500	1.9%
Other Financing Sources	549	901	-	-	-	N/A
<b>Total Revenues</b>	<b>257,492</b>	<b>260,432</b>	<b>272,430</b>	<b>224,930</b>	<b>(47,500)</b>	<b>-17.4%</b>
<b>Expenditures</b>						
Personal Services	2,591,824	2,780,968	2,889,650	2,941,550	51,900	1.8%
Other Current Expenditures	402,734	402,977	459,500	390,300	(69,200)	-15.1%
Capital Outlay	145,836	205,118	168,515	143,150	(25,365)	-15.1%
<b>Total Expenditures</b>	<b>3,140,394</b>	<b>3,389,063</b>	<b>3,517,665</b>	<b>3,475,000</b>	<b>(42,665)</b>	<b>-1.2%</b>

**Significant Budget and Personnel Changes**

Personal Services	+ \$	51,900	Salary adjustments under compensation plan & health benefits
Consultant Services	- \$	61,550	Animal Control services will be performed by the City
Equip. Maintenance	+ \$	1,000	Increase in costs
Education Incentive	- \$	4,000	Education Incentive removed from budget
Travel Exp. Personnel	+ \$	1,000	Increase in cost of travel
Gas/Electricity	- \$	21,000	Adjust to reflect actual costs of operating the new building
DARE Program	+ \$	4,500	PD providing the DARE Program
DASH Program	+ \$	10,500	PD providing the DASH Program

**Capital Purchases**

Computers & Equipment	\$	16,900	Replace computers, software, DVR & cameras at PD
Computers & Equipment	\$	9,000	Replace 3 in-car computers
Vehicles & Equipment	\$	4,500	IP-Based Cameras (Uptown)
Vehicles & Equipment	\$	60,950	Scheduled replacement of 2 patrol cars
Vehicles & Equipment	\$	51,800	Replace AED's and Purchase 36 New Tasers

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	1	1	1	1	1
Captains	3	3	3	3	3
Sergeants	4	4	4	5	5
Detectives	4	4	4	4	4
Patrol Officers	23	23	23	22	22
Administrative Asst	1	1	1	1	1
Records Clerk	2	2	2	2	2
Records Supervisor	1	1	1	1	1
Detectives' Secretary	1	1	1	1	1
Maintenance Worker	0	0	0	1	1
Information Systems Tech	.20	.20	.20	.20	0
Part-time (FTE)	.31	.81	.37	.40	.40
<b>Total</b>	<b>41.51</b>	<b>42.01</b>	<b>41.57</b>	<b>42.60</b>	<b>42.40</b>

**101 422.20 FIRE FIGHTING**

The Fire Department is responsible for protection of life and property through fire suppression, fire prevention, hazardous material response and public education. The Fire Department provides protection for the City of Watertown, 9 townships around the City, and (2) villages for a total of 350 square miles. The Department is also a member of the state regional HazMat response. The City’s area of response includes 15 counties from the Minnesota border to the Missouri River, along with a mutual aid agreement with the other response teams from Sioux Falls, Aberdeen, and Rapid City. The department also has a mutual aid response agreement with 9 area fire departments around the City. Hydrant rental is billed by the Municipal Utility Department at the rate of \$110 per hydrant per year.

**2014 Highlights**

- New Brush Truck was delivered.
- SCBA smoke training house was completed at the Training Center.
- Rail car props were donated to the Fire Department.
- The purchase of a new crash truck at the Regional Airport was approved.

**Performance Measures**

**Goal:** Limit the loss of life, injury and property damage by providing the best fire protection possible.

**Objectives:**

- ◇ Arrive at a fire scene with enough personnel to safely and efficiently mitigate any hazards encountered.
- ◇ Meet federal standards pertaining to staffing, equipment, and response times.
- ◇ Provide the finest fire and emergency service possible in a fiscally responsible manner.
- ◇ Have a trained fire investigator on scene at each fire and incident causing significant property and/or content damage.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Number of fire calls that were responded to	465	189	390	420
Number of fire service vehicles in accidents while in route to emergency calls	0	0	0	0
Fire operating expenses per resident	\$48	\$24	\$50	\$50

**Goal:** Increase safety and training for all firefighters to provide the citizens of Watertown and surrounding area with a department capable of responding to any emergency.

**Objectives:**

- ◇ Provide ongoing training through grants and in conjunction with the Office of Domestic Preparedness.
- ◇ Conduct in-house training sessions to continue to enhance the operations of the department.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Percentage of firefighters with state certification	100%	100%	100%	100%
Staff hours at Haz-Mat training	1,100	500	1,000	1,000
Staff hours at another specialty training	1,200	600	1,200	1,200
Staff hours of in-house training	6,800	3,700	7,000	7,000

**FIRE FIGHTING****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	148,456	143,569	115,000	150,000	35,000	30.4%
Charges for Goods & Services	37,823	56,052	50,000	70,000	20,000	40.0%
Miscellaneous Revenue	12,957	15,571	11,500	12,000	500	4.3%
Other Financing Sources	451	4,240	-	-	-	N/A
<b>Total Revenues</b>	<b>199,687</b>	<b>219,432</b>	<b>176,500</b>	<b>232,000</b>	<b>55,500</b>	<b>31.4%</b>
<b>Expenditures</b>						
Personal Services	464,031	516,755	528,360	555,150	26,790	5.1%
Other Current Expenditures	332,102	344,868	387,940	457,290	69,350	17.9%
Capital Outlay	78,644	95,627	93,500	57,500	(36,000)	-38.5%
<b>Total Expenditures</b>	<b>874,777</b>	<b>957,250</b>	<b>1,009,800</b>	<b>1,069,940</b>	<b>60,140</b>	<b>6.0%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$	26,790	Salary adjustments under compensation plan & health benefits, one new full-time position
Equipment Maintenance	+	\$	1,000	Increase in maintenance contract
Hydrant Rental	+	\$	1,760	Increase in number of hydrants
Electricity	+	\$	2,500	Increase in rates
Insurance Premiums	+	\$	4,200	Increase in property and equipment values
Education & Rec Supplies	+	\$	30,000	Homeland Security & HMEP Grant requests
Travel Exp. Personnel	+	\$	25,700	Homeland Security & HMEP Grant requests
Natural Gas	+	\$	1,000	Adjust to actual costs

**Capital Purchases**

Vehicles & Equipment	\$	30,000	Equipment from HMEP & Homeland Security Grants
Vehicles & Equipment	\$	20,000	Weather Siren
Vehicles & Equipment	\$	7,500	Turnout Gear

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Fire Chief (FTE)	.20	.20	.20	.20	.20
Assistant Chief (FTE)	.20	.20	.20	.20	.20
Battalion Chiefs (FTE)	.60	.60	.60	.60	.60
Lieutenants (FTE)	.60	1.20	1.20	1.20	1.20
Firefighter/Paramedics (FTE)	5.00	5.00	5.00	5.00	5.20
<b>Total</b>	<b>6.60</b>	<b>7.20</b>	<b>7.20</b>	<b>7.20</b>	<b>7.40</b>

❖ The personnel split between Fire Fighting and Ambulance is 20% or 7.40 FTE allocated to Fire Fighting, and 80% or 29.60 FTE allocated to Ambulance.

**101 422.91 AMBULANCE**

*The Fire Department ambulance service provides 24-hour advance life support emergency medical service for the City residents and all residents in Codington County. The department provides emergency interfacility transfers from Watertown to hospitals in South Dakota, North Dakota, and Minnesota.*

**2014 Highlights**

- Received an Automated Chest Compression machine with grant funds.
- Advanced training was given to staff to provide required training by City staff.
- Developed new community outreach programs in Emergency Medical Services.
- Additional training was provided for advanced techniques.

**Performance Measures**

**Goal:** Provide the citizens of Watertown and surrounding areas with highly trained advanced life support paramedics.

**Objectives:**

- ◇ Continue to certify firefighters as paramedics to ensure the highest quality of service is given.
- ◇ Decrease the response times to all emergency calls.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total EMS responses	2,211	1,076	2,160	2,210
% of firefighters that are paramedics	94%	94%	94%	94%

**Goal:** Establish an ongoing first aid and CPR public education system.

**Objectives:**

- ◇ Establish and maintain a public access defibrillator program in our local area.
- ◇ Provide a CPR/AED instruction to all City employees.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Staff hours used for defibrillator training	22	10	20	20
Number of defibrillators sold to businesses	3	3	5	4
Number of people trained	45	25	50	50

**AMBULANCE****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods & Services	873,038	878,022	870,000	890,000	20,000	2.3%
Miscellaneous Revenue	36,904	37,344	32,000	26,500	(5,500)	-17.2%
Total Revenues	909,942	915,366	902,000	916,500	14,500	1.6%
<b>Expenditures</b>						
Personal Services	1,846,126	2,041,182	2,120,720	2,173,700	52,980	2.5%
Other Current Expenditures	116,627	131,121	146,650	170,250	23,600	16.1%
Capital Outlay	8,504	17,763	12,000	-	(12,000)	-100.0%
Total Expenditures	1,971,257	2,190,066	2,279,370	2,343,950	64,580	2.8%

**Significant Budget and Personnel Changes**

Personal Services	+	\$	52,980	Salary adjustments under compensation plan & health benefits, one new full-time position
Software	+	\$	1,000	Software maintenance costs
Equipment Maintenance	+	\$	5,000	Increase in cost of parts and supplies
Other Supplies	+	\$	10,000	Increase in costs & additional inventory
Motor Fuel & Lubricants	+	\$	5,000	Increase in fuel usage

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Chief (FTE)	.80	.80	.80	.80	.80
Assistant Chief (FTE)	.80	.80	.80	.80	.80
Battalion Chief (FTE)	2.40	2.40	2.40	2.40	2.40
Lieutenant (FTE)	2.40	4.80	4.80	4.80	4.80
Firefighter/Paramedic (FTE)	20.00	20.00	20.00	20.00	20.80
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Reserve Program Part-time (FTE)	0	0	.07	1.44	0
<b>Total</b>	<b>27.40</b>	<b>29.80</b>	<b>29.87</b>	<b>31.24</b>	<b>30.60</b>

❖ The personnel split between Fire Fighting and Ambulance is 20% or 7.40 FTE allocated to Fire Fighting, and 80% or 29.60 FTE allocated to Ambulance.

**101 431.20 STREET DEPARTMENT**

*The Street Department provides street system maintenance and repair and includes all activities related to highways and streets.*

**2014 Highlights**

- Made significant progress on frost heave repairs in roadways from the previous two winters.
- Increased sweeping of streets to assist in reducing roadway runoff into storm sewer systems.
- Reinstated a two phase Mill & Overlay program causing less roads to be under construction at the same time.

**Performance Measures**

**Goal:** To provide a high quality driving surface on all City streets.

**Objectives:**

- ◇ Continue the 20 year asphalt overlay program.
- ◇ To sweep City streets on a regular basis.
- ◇ To assist with mowing of storm water drainage retention areas throughout the storm water drainage plain.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
% of streets resurfaced	4%	0%	4%	4%
Cost per block overlay – asphalt	\$18,400	\$16,930	\$16,930	\$18,623
Number of sweeping hours	707	495	1,181	1,300
Pounds of debris removed from streets	3,203,840	4,686,900	9,924,616	10,000,000

**Goal:** To provide routine maintenance and repair of streets and alleys in order to maximize the life of the City's transportation facilities.

**Objectives:**

- ◇ Continue crack sealing program of 160 blocks per year.
- ◇ To continue the seal coat program of 280 blocks per year.
- ◇ Repair or replace street signs that have been damaged due to weather or vandalism.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of blocks crack sealed	0	0	143	143
Number of blocks seal coated	148	0	150	150
Number of traffic signs repaired or replaced	890	678	1,103	1,000

**STREET DEPARTMENT****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	1,675	675	2,000	2,000	-	0.0%
Intergovernmental Revenue	691,366	730,370	515,000	535,000	20,000	3.9%
Charges for Goods & Services	32,927	16,861	6,000	2,000	(4,000)	-66.7%
Miscellaneous Revenue	191,104	128,454	40,500	40,500	-	0.0%
Enterprise Operating	110	68	-	-	-	N/A
Other Financing Sources	182	12,664	-	-	-	N/A
<b>Total Revenues</b>	<b>917,364</b>	<b>889,092</b>	<b>563,500</b>	<b>579,500</b>	<b>16,000</b>	<b>2.8%</b>
<b>Expenditures</b>						
Personal Services	717,156	719,109	834,620	856,470	21,850	2.6%
Other Current Expenditures	728,043	543,074	523,270	544,200	20,930	4.0%
Capital Outlay	357,892	456,925	243,000	320,400	77,400	31.9%
<b>Total Expenditures</b>	<b>1,803,091</b>	<b>1,719,108</b>	<b>1,600,890</b>	<b>1,721,070</b>	<b>120,180</b>	<b>7.5%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$	21,850	Salary adjustments under compensation plan & health benefits, one new part-time office position
Rent - Machinery & Equip.	+	\$	5,000	Increase in rental costs
Other Rental	+	\$	5,000	Increase in rental costs
Natural Gas	+	\$	1,000	Adjust to actual costs
Small Tools	+	\$	3,200	Increase in number of items purchased
Traffic Control Materials	+	\$	2,000	Increase in cost of materials
Building Maintenance	+	\$	2,000	Increase in maintenance costs
Deicing Sand	+	\$	2,000	Inflationary increase in cost of sand
Phone – Monthly Service	-	\$	1,000	Adjust to reflect actual costs

**Capital Purchases**

Vehicles & Equipment	\$	48,000	Skid Steer w/attachments
Vehicles & Equipment	\$	16,500	Sander Box
Vehicles & Equipment	\$	18,000	Milling/Planer Machine
Vehicles & Equipment	\$	220,000	Replace Dump Trucks (2)
Computers & Equipment	\$	9,900	Replace Computer and Copier
Other Improvements	\$	8,000	Railroad Crossing & Other Improvements

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent of Street Maintenance	1	1	1	1	1
Heavy Equipment Operator – Foreman	1	1	1	1	1
Street Maintenance Workers	9	9	9	9	9
Utility Serviceman	1	1	1	1	1
Part-time employee (FTE)	.70	.38	.47	2.02	2.52
<b>Total</b>	<b>12.70</b>	<b>12.38</b>	<b>12.47</b>	<b>14.02</b>	<b>14.52</b>

**101 431.25 SNOW REMOVAL**

*The Street Dept. provides snow removal and sanding for icy streets. The snow removal budget is based on 10-12 snow events per season.*

**Performance Measures**

**Goal:** To provide safe driving surface on the City's streets, alleys, and City parking lots. As the city grows adding new streets and with the completion of the southern bypass, more demand for time and materials is placed on the department.

**Objectives:**

- ◇ To remove snow in a timely manner and minimize hazardous driving conditions.
- ◇ Clear main artery streets within 10 hours of the end of each 2"+ snowstorm.
- ◇ All streets cleaned within seven days of the end of each storm.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
% main artery streets cleared within 10 hour time frame	100%	100%	100%	100%
Number of tons of sand/salt compound used	5,816	3,587	5,826	6,000

**SNOW REMOVAL**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	N/A
<b>Expenditures</b>						
Personal Services	12,329	47,108	58,320	58,980	660	1.1%
Other Current Expenditures	172,844	320,669	355,320	371,990	16,670	4.7%
Capital Outlay	-	-	-	-	-	N/A
Total Expenditures	185,173	367,777	413,640	430,970	17,330	4.2%

**Significant Budget and Personnel Changes**

Motor Fuel & Lubricants	+	\$	4,700	Increase in fuel costs
Parts for Equipment	+	\$	2,000	Inflationary increase in parts
Rent-Machinery & Equipment	+	\$	10,000	Rental of Motor Grader instead of purchasing additional equipment

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Part-time employee (FTE)	.72	.39	.86	.43	.43
<b>Total</b>	<b>.72</b>	<b>.39</b>	<b>.86</b>	<b>.43</b>	<b>.43</b>

- ❖ Department personnel are Street Department personnel and budgeted part-time personnel.

**101 431.60 STREET LIGHTING**

*The Street Lighting appropriation is charged with expenditures for lighting of all streets, highways and parking lots within the City together with lights at Bramble Park, the Stadium and skating rinks. This is billed by the Municipal Utilities Department. The goal is to provide adequate lighting on streets and highways of the City to provide for safety for the citizens of the City.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Total Revenues	-	-	-	-	-	N/A
<b>Expenditures</b>						
Other Expenditures	477,635	482,320	479,850	486,000	6,150	1.3%
Total Expenditures	477,635	482,320	479,850	486,000	6,150	1.3%

**Significant Budget and Personnel Changes**

Utilities + \$ 6,150 Increase in utility rates

**Summary of Personnel**

No personnel are allocated to this department.

<b>101 432.54 WATER RESOURCES</b>
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*The Water Resources Department provides technical and operational assistance, human and financial resources, and administration of contractual services in support of urban water quality improvements and monitoring; flood protection, control, and forecasting; drainage infrastructure inventory, evaluation, and master planning; annual inspections of FEMA-funded Lake Kampeska shoreline stabilization; and operational requirements associated with state-permitted water control structures.*

### 2014 Highlights

- Submittal of the Roby Creek floodway Letter of Map Amendment.
- Review and enforcement of 15 Stormwater Pollution Prevention Plans.
- 5<sup>th</sup> Avenue Storm Sewer Improvements, 3<sup>rd</sup> Avenue Storm Sewer and Eastwoods Drainage Improvements.
- Completed North Ridge Drain Tile Improvements.

### Goals and Objectives

The framework of Watertown's Storm Water Phase 2 Program includes the following:

- ◇ Ongoing efforts to involve and educate diverse audiences, and the Watertown public in general, as to urban storm water quality issues
- ◇ Title 23 Stormwater of Watertown's Revised Ordinances
  - Illicit Discharge and Illegal Dumping
  - Construction Site Runoff Erosion and Sediment Control
  - Post-Construction Stormwater Management
- ◇ Illicit Discharge Standard Operating Procedure
- ◇ Erosion and Sediment Control Best Management Practices Manual
- ◇ Post-Construction Stormwater Management Best Management Practices Manual
- ◇ Facility Runoff Control Plans including inspection schedules, procedures, and tracking sheets for:
  - Street Maintenance facility
  - Snow dump sites
  - Leaf/Yard Waste site at 4<sup>th</sup> Avenue SW
  - Bramble Park Zoo
  - Park Maintenance Shop at Bramble Park Zoo
  - Municipal Golf Course
- ◇ Staff training
  - Project review and approval
  - Inspections
  - Documentation
- ◇ Documentation, reporting, and recordkeeping
- ◇ Revised Sump Pump Ordinance

**WATER RESOURCES****Goals and Objectives continued**

The Water Resources Department is also responsible for performing annual inspections to comply with the 20 year contractual obligation of FEMA riprap sites at Lake Kampeska. The department also operates and maintains flood forecasting and watershed monitoring system (USGS gauging stations) to acquire and disseminate accurate precipitation, stream flow, and water quality data at various monitoring points in the Upper Big Sioux River watershed and Watertown vicinity. Water quality monitoring is conducted by the Wastewater Department in accordance with state imposed conditions of flood control permit number FC-29 for Lake Kampeska diversion weir. The Municipal Utilities department has assumed the responsibilities associated with the day-to-day operation and maintenance of the diversion weir and adjustable slide gates.

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenues	6,311	-	-	-	-	N/A
Miscellaneous Revenues	600	2,565	-	-	-	N/A
Other Financing Sources	-	35,214	-	-	-	N/A
Total Revenues	6,911	37,779	-	-	-	N/A
<b>Expenditures</b>						
Other Current Expenditures	36,974	36,064	62,290	64,580	2,290	3.7%
Total Expenditures	36,974	36,064	62,290	64,580	2,290	3.7%

**Significant Budget and Personnel Changes**

Education and Outreach                    + \$    2,000    Increase in educational material costs

**Summary of Personnel**

No personnel are allocated to this department.

**101 437.00 CEMETERY**

*The Cemetery provides a dignified, well-maintained setting for interments; assist the general public with lot locations, deed transactions, cemetery lot sales, and keeping all cemetery records current. The Cemetery was formed when the City of Watertown purchased 40 acres from the Winona and St. Peter Railroad. Additional adjacent land has been purchased throughout the years.*

**Performance Measures**

**Goal:** To maintain the current high level of grounds maintenance and accurate records in the cemetery.

**Objectives:**

- ◇ To repair all settled graves each summer.
- ◇ Continue to develop Section 2 in Memorial Park Addition.
- ◇ Timely accurate recording of deeds to cemetery plots that are sold.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Lots sold	76	42	80	80
Cremations	6	19	30	30
Number of grave openings/closings	124	57	120	120

**CEMETERY**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Enterprise Operating Revenue	138,655	129,018	118,500	118,750	250	0.2%
Miscellaneous Revenue	-	51	-	-	-	N/A
Other Financing Sources	2	-	-	-	-	N/A
<b>Total Revenues</b>	<b>138,657</b>	<b>129,069</b>	<b>118,500</b>	<b>118,750</b>	<b>250</b>	<b>0.2%</b>
<b>Expenditures</b>						
Personal Services	133,859	139,199	147,130	151,450	4,320	2.9%
Other Current Expenditures	22,488	19,263	27,340	26,880	(460)	-1.7%
Capital Outlay	6,995	9,880	12,500	1,000	(11,500)	-92.0%
Other Expenditures	680	2,041	-	-	-	N/A
<b>Total Expenditures</b>	<b>164,022</b>	<b>170,383</b>	<b>186,970</b>	<b>179,330</b>	<b>(7,640)</b>	<b>-4.1%</b>

**Significant Budget and Personnel Changes**

Personal Services            + \$            4,320            Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Vehicles & Equipment            \$            1,000            Thawing Equipment

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	1.09	1.15	1.15	1.08	1.08
<b>Total</b>	<b>3.09</b>	<b>3.15</b>	<b>3.15</b>	<b>3.08</b>	<b>3.08</b>

**101 441.32 MOSQUITO CONTROL**

*The Mosquito Control Department provides activities, supplies and programs to control the mosquito population and help protect the public from the West Nile virus carried by these insects. The department will educate the public about the importance of personal protection and their responsibility to minimize their exposure and how to limit mosquito breeding areas.*

**Performance Measures**

**Goal:** The Mosquito Control Department will provide community protection through public education, mosquito population monitoring, and by taking measures to reduce the mosquito population.

**Objectives:**

- ◇ Apply larvacide to mosquito breeding areas located on public property and in storm sewer system.
- ◇ Make larvacide available to the public for application to mosquito breeding areas located on private property.
- ◇ Apply spray to control adult mosquitoes in areas where population rates require it.
- ◇ Evaluate contents of mosquito traps on a weekly basis to determine if adulticide should be applied.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of mosquito traps analyzed	6	6	6	6
Number of adulticide applications	36	2	30	30
Number of survey sites monitored for mosquito larvae	34	34	34	34
Number of larvacide applications	5	3	6	6
Number of West Nile cases reported in Watertown	4	1	3	3



**101 441.43 ANIMAL CONTROL/COMMUNITY SERVICE OFFICER**

*The Animal Control/Community Service of the Watertown Police Department provides for continual animal control activities, programs, and the enforcement of City Ordinances relating to animal control, junk vehicles and parking. It is the mission of the department to provide a comprehensive and effective Animal Control Program for the City of Watertown that brings people into compliance with the law, minimizes animal issues between neighbors, and protects the health and safety of the public. We will strive to protect people and animals through the promotion and enforcement of responsible animal ownership. The Watertown animal control and community service officer will be a leader for animal advocacy and responsible pet ownership by maintaining a positive and professional relationship with the Community and the Glacial Lakes Humane Society. The animal control officer will endeavor to remain highly educated and trained in matters of animal laws and public health issues arising from animal contacts.*

**Performance Measures**

**Goal:** To provide service to the community by assisting in the enforcement of parking and junk ordinance violation.

**Objectives:**

- ◇ Respond to and enforce junk vehicle ordinance complaints
- ◇ Respond to and enforce parking ordinance complaints
- ◇ Monitor and track non-animal related calls for service

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total number of junk vehicle citations/warnings	0	0	0	40
Total number of parking citations	0	0	0	50
Hours spent on non-animal related calls	0	0	0	530

**ANIMAL CONTROL/COMMUNITY SERVICE OFFICER**

**Performance Measures**

**Goal:** To provide community protection and animal services through administration of the Animal Control Ordinances utilizing effective enforcement, training, prevention and treatment of rabies. Also preventive activities such as the impounding of animals that may have bitten a human being.

**Objectives:**

- ◇ Respond to calls for service to the public at the earliest possible time.
- ◇ Maintain an ongoing program to reduce the number of feral animals and nuisance wildlife within the City.
- ◇ Provide seminars and education for school children and civic organizations as well as the general public to keep them informed of health and safety issues relative to pets and wild animals.
- ◇ Increase the overall professionalism and knowledge of the Animal Control Unit through training, policy and appearance.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total number of animal calls responded to	0	0	0	1,200
Number of dog/cat violations (citations)	0	0	0	80
Total number of wild animal calls responded to	0	0	0	200
Total number of dog/cat bites	0	0	0	20
Hours of public education	0	0	0	10
Total hours spent on animal calls	0	0	0	1,500
Total hours of training	0	0	0	40

**ANIMAL CONTROL/COMMUNITY SERVICE OFFICER**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods & Services	-	-	-	-	-	N/A
Total Revenues	-	-	-	-	-	N/A
<b>Expenditures</b>						
Personal Services	-	-	-	53,700	53,700	N/A
Other Current Expenditures	-	-	-	10,950	10,950	N/A
Capital Outlay	-	-	-	600	600	N/A
Total Expenditures	-	-	-	65,250	65,250	N/A

**Significant Budget and Personnel Changes**

From October 2012 through December 2014 the Animal Control function was outsourced through a contract with Glacial Lakes Humane Society. Beginning in 2015, the animal control function will now be handled within the City and supervised by the Police Department.

**Capital Purchases**

Vehicles & Equipment                   \$                   600                   Cages, leashes, collars, etc.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Animal Control Officer	1	1	0	0	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

**101 452.40 FORESTRY**

*The Forestry Department provides care of established city trees, maintains a tree planting program for city parks, boulevards and city owned property, and assists the public with tree and shrub problems.*

**Performance Measures**

**Goal:** To improve the quality of tree care on City property by practicing efficient and thorough removal and replacement of all diseased and hazardous trees. The evidence of Dutch Elm Disease prompted the City to set up appropriations toward the control and removal of the disease.

**Objectives:**

- ◇ To maintain the tree planting program on the City boulevards, parks and golf course.
- ◇ To maintain control and removal of Dutch elm diseased trees in the City.
- ◇ To assist the public on tree related problems.
- ◇ To assist parks division in winter when unable to perform forestry work.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of trees planted on blvd and parks	300	250	300	300
Number of diseased trees removed	3	2	4	5
Number of hazard trees removed	136	87	145	145

**FORESTRY****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Licenses and Permits	20	30	-	-	-	N/A
Intergovernmental Revenues	-	13,906	-	-	-	N/A
Miscellaneous Revenues	2,970	3,920	3,500	3,500	-	0.0%
<b>Total Revenues</b>	<b>2,990</b>	<b>17,856</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>						
Personal Services	143,980	158,992	166,650	171,550	4,900	2.9%
Other Current Expenditures	29,253	22,833	27,135	29,150	2,015	7.4%
Capital Outlay	435	216	750	750	-	0.0%
<b>Total Expenditures</b>	<b>173,668</b>	<b>182,041</b>	<b>194,535</b>	<b>201,450</b>	<b>6,915</b>	<b>3.6%</b>

**Significant Budget and Personnel Changes**

Personal Services	+ \$	4,900	Salary adjustments under compensation plan & health benefits
Equipment Maintenance	+ \$	1,000	Increase in service costs
Motor Fuel & Lubricants	+ \$	1,000	Increase in fuel rates

**Capital Purchases**

Vehicles & Equipment	\$	750	Chain Saw
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**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent of Parks and Forestry (FTE)	.50	.50	.50	.50	.50
Forestry Technician I	1	1	1	1	1
Forestry Technician II	1	1	1	1	1
Part-time employee (FTE)	.30	.34	.46	.42	.42
<b>Total</b>	<b>2.80</b>	<b>2.84</b>	<b>2.96</b>	<b>2.92</b>	<b>2.92</b>

- ❖ The Superintendent position is split equally between Forestry (General Fund) and Park Systems (Park & Recreation Fund).

**101 455.00 LIBRARY**

*The Library provides City residents with information resources and library services. The Watertown Regional Library is governed by a six-member board (one of whom is a city council liaison) appointed by the Mayor with the approval of the City Council. The Library Board is responsible for preparing and submitting an annual budget request to the City Council, to adopt a final annual budget within those funds certified, to adopt policies for the selection of public library materials, the governance of the library, and the use of public library services and materials.*

**2014 Highlights**

- Notified that the South Dakota Library Network was being absorbed into the South Dakota Board of Regents.
- Began looking for a new integrated library system to replace the software provided by the South Dakota Library Network.
- Began looking closely at suppliers to provide streaming video in place of video on DVD.

**Performance Measures**

**Goal:** The Watertown Regional Library strives to maintain a collection that contains current, recreational, informational and educational materials for all ages.

**Objectives:**

- ◇ Maintain a collection of resources for the public that is current by removing obsolete resources and adding new resources.
- ◇ Continue to develop adult and youth collections to meet the diverse needs for current, recreational, informational and educational needs of the community.
- ◇ Begin tracking the use of downloadable materials.
- ◇ Provide a public place for people to interact, study and relax.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Physical titles deleted	1,611	2,200	3,600	3,600
Physical titles added	5,345	1,898	5,700	5,700
Physical titles owned	105,437	110,879	113,279	115,379
Number of physical items circulated	204,488	98,275	196,500	192,000
Number of electronic items circulated	20,729	12,249	24,500	27,000
Number of electronic items accessible	9,203	16,469	23,700	35,000
# of users with accounts for downloadable items	1,968	2,282	2,500	2,800
# of registered users	9,156	9,385	9,200	9,200
Number of visitors	142,156	66,035	132,100	130,000
Number of programs done by library staff	311	333	533	557
Total program attendance	5,146	5,973	9,573	10,000

**LIBRARY****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	250	250	250	35,250	35,000	14,000.0%
Charges for Goods and Services	-	160	160	160	-	0.0%
Miscellaneous Revenue	4,510	4,979	8,500	5,700	(2,800)	-32.9%
Other Financing Sources	38	-	-	-	-	N/A
<b>Total Revenues</b>	<b>4,798</b>	<b>5,389</b>	<b>8,910</b>	<b>41,110</b>	<b>32,200</b>	<b>361.4%</b>
<b>Expenditures</b>						
Personal Services	584,423	600,752	644,650	644,560	(90)	0.0%
Other Current Expenditures	128,873	154,996	150,060	222,325	72,265	48.2%
Capital Outlay	55,296	50,002	-	143,380	143,380	N/A
<b>Total Expenditures</b>	<b>768,592</b>	<b>805,750</b>	<b>794,710</b>	<b>1,010,265</b>	<b>215,555</b>	<b>27.1%</b>

**Significant Budget and Personnel Changes**

Insurance Premiums	+ \$	1,600	Increase in rates
Office Supplies	+ \$	2,000	Increase in supply costs
Electronic Subscriptions	+ \$	6,000	Increase in number of titles
Electricity	+ \$	1,080	Increase in Utilities
ILS Maintenance	+ \$	14,770	New Integrated Library System
OCLC	+ \$	5,100	Fee for 2015
Ebooks	+ \$	40,000	Subscriptions no longer charged to Fines Fund

**Capital Purchases**

Materials Budget	\$	86,000	Purchase New Books
Office Equipment	\$	2,325	Chairs, Smokers Outpost & Cash Register
Computers & Equipment	\$	55,055	Integrated Library System Conversion

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Library Director	1	1	1	1	1
Assistant Librarian	1	1	1	1	1
Cataloger	1	0	0	1	1
Assistant Cataloger	1	1	1	0	0
Children's Librarian	1	1	1	1	1
Young Adult Librarian	1	1	1	1	1
Circulation Librarian	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Special Services Librarian	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Part-time employee (FTE)	2.47	2.49	1.67	3.05	2.97
<b>Total</b>	<b>12.47</b>	<b>11.49</b>	<b>10.67</b>	<b>12.05</b>	<b>11.97</b>

**101 465.12 BUILDING SERVICES**

*The Building Services Department provides for the administration of building, permitting, inspection, code enforcement, management of flood hazard areas, and zoning related to building permits and construction projects. The department is charged with assuring community compliance through permit issuance and inspections using adopted international construction codes and City Ordinances. The Building Services Department also oversees the Board of Adjustment.*

**2014 Highlights**

- Compiled & printed 2012 IRC Handbook distributed to Licensed Residential contractors.
- Continued digital improvements to our databases hyperlinking to permits.
- Building Services Specialist – Completed 48.5 hours IRC Plan Review, Fire Area, Mixed Occ., Existing Bldg., IPMC.
- Building Official – Completed 41.5 Hours - IRC Updates, IEBC, IBC, IPMC, and Accessibility.

**Performance Measures**

**Goal:** Provide timely and consistent application of codes and ordinances to implement Watertown's Comprehensive Land Use Plan.

**Objectives:**

- ◇ Training and certification of building official and building inspector(s) to enhance Watertown's building code effectiveness grading schedule.
- ◇ Adoption and implementation of revised sign ordinance including staff training.
- ◇ Coordinate the activities of regularly scheduled Board of Adjustment meetings in support of the physical development of the Watertown Community.

<b>Measure</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Board of Adjustment variances & special exceptions	42	28	45	45
Number of staff hours on training and certification	90	86	95	110
Assessed Valuation in 1,000s	45,309	40,223	55,000	55,000
Commercial building permits – new construction	23	9	20	20
Residential building permits – new construction	65	30	45	45
Building permits issued	532	297	550	550
Signs Permitted	50	19	40	40
Portable signs permitted	14	11	20	20
Code Enforcement actions	538	272	512	475

**BUILDING SERVICES**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
License & Permits	165,167	152,085	110,500	148,500	38,000	34.4%
Charges for Goods & Services	5,276	5,584	5,500	5,200	(300)	-5.5%
Miscellaneous Revenue	12,779	14,866	14,500	14,500	-	0.0%
Other Financing Sources	-	725	-	-	-	N/A
<b>Total Revenues</b>	<b>183,222</b>	<b>173,260</b>	<b>130,500</b>	<b>168,200</b>	<b>37,700</b>	<b>28.9%</b>
<b>Expenditures</b>						
Personal Services	241,353	257,741	264,660	262,470	(2,190)	-0.8%
Other Current Expenditures	19,989	21,222	28,210	38,570	10,360	36.7%
Capital Outlay	1,099	15,269	8,600	6,000	(2,600)	-30.2%
<b>Total Expenditures</b>	<b>262,441</b>	<b>294,232</b>	<b>301,470</b>	<b>307,040</b>	<b>5,570</b>	<b>1.8%</b>

**Significant Budget and Personnel Changes**

Personal Services	-	\$	2,190	Salary adjustments under compensation plan & health benefits
Nuisance Abatement Costs	+	\$	8,000	Increase to allow abatement costs to be funded
Postage	+	\$	1,500	Increase in mailings
<b>Capital Purchases</b>				
Computers & Equipment		\$	2,000	Replace Computers & Monitors
Computers & Equipment		\$	4,000	Field Inspection Notebook

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Building Official	1	1	1	1	1
Planning and Zoning Official	1	1	1	0	0
Building Inspector	0	0	0	1	1
Building Services Specialist	1	1	1	1	1
Secretary/Receptionist	1	1	1	1	1
Urban Planner	0	0	0	0	0
Code Enforcement Officer	0	0	0	0	0
Part-time employee (FTE)	.43	.47	.46	.47	.48
<b>Total</b>	<b>4.43</b>	<b>4.47</b>	<b>4.46</b>	<b>4.47</b>	<b>4.48</b>

**101 493.00 TRANSFERS OUT TO OTHER FUNDS**

*The purpose of the Transfers Out is to account for contribution/subsidies made by the General Fund to other funds/departments.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenues	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	0.0%
<b>Expenditures</b>						
Miscellaneous	1,676,000	1,785,000	1,850,000	2,060,000	210,000	11.4%
Total Expenditures	1,676,000	1,785,000	1,850,000	2,060,000	210,000	11.4%

**Significant Budget and Personnel Changes**

Transfer Out – Airport	+ \$	50,000
Transfer Out– Park & Rec	+ \$	100,000
Transfer Out – Rec Center	- \$	15,000

**Summary of Personnel**

No personnel are allocated to this department.



## 200 SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### **Park & Recreation Fund (201)**

This fund is used to account for the operations and maintenance of all of the City-owned park and recreation facilities and activities except for the Community Rec Center. South Dakota Codified Law (SDCL) 9-38-90.3 provides statutory authority for this fund. To the extent miscellaneous revenues are not sufficient, financing is provided by a transfer from the General Fund and BBB Sales Tax Fund.

### **BBB Sales Tax Fund (203)**

This fund is used to account for the revenues and expenditures of the additional one percent (1%) city sales tax on lodging, alcoholic beverages, prepared food and admissions. SDCL 10-52-8 provides statutory authority for this fund. The revenues are restricted by 10-52-8 for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditorium, or athletic facility buildings including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City.

### **Community Recreation Center Fund (204)**

This fund is used to account for the revenues and expenditures for the operations and maintenance of the Community Recreation Center facilities and activities. Financing is provided by revenues from memberships and various program fees together with a transfer from the General Fund.

### **Casualty Reserve Fund (205)**

This fund is used to account for the revenues and expenditures for payment of expenses to replace and repair property of the City which was damaged or lost as a result of a casualty loss. SDCL 9-21-16.1 provides statutory authority for this fund. Financing is provided by interest earnings on money in the fund and, if needed, a transfer from the General Fund. The balance in this fund may not exceed the sum of one hundred thousand dollars.

### **Capital Improvement Sales Tax Fund (212)**

This fund is used to account for the revenues and expenditures of the additional 1.0% sales and use tax. SDCL 10-52-5 provides statutory authority for this fund. The revenues are restricted by ordinance for acquisition of land and other land rights, capital improvements, the funding of ambulances and medical emergency response vehicles, the transfer to the special 911 fund authorized by SDCL 34-45-12, the purchasing of fire fighting vehicles and equipment, debt retirement and costs related to the study of or planning for potential capital improvements as determined by the City Council.

### **E-911 Emergency Fund (214)**

This fund is used to account for the phone line surcharge assessed to customers for private phone companies operating within Codington County. These funds are used to defray the cost incurred by the City in providing emergency dispatch services.

### **Library Fines Fund (226)**

This is used to account for revenue derived from library fines and other allowed charges. Expenditures are authorized by the Library Board.

### **Urban Renewal Fund (272)**

This fund is used to account for the revenues and expenses authorized by the Urban Renewal Board for the uptown projects or activities and to account for loans made by the Board to businesses within the uptown district and the repayments on those loans. The loans are available due to funds received many years ago from a Community Development Block Grant (CDBG).

## 200 SPECIAL REVENUE FUNDS (continued)

### **Sioux River Watershed Project Fund (273)**

This fund is a continuation of the Sioux River Watershed Project. This fund is used to account for the revenues and expenditures of the watershed improvement project. The project will reduce the volume of silt and plant nutrients entering the Big Sioux River, Lake Kampeska and Pelican Lake. The project is funded by a Section 319 EPA grant, the City of Watertown, Lake Kampeska Water District, East Dakota Water Development District, and landowners within the watershed.

### **Tax Increment Fund #1 (275)**

This fund is used to account for the revenues and expenditures of the Tax Increment District Number 1. This district was created to capture the incremental tax revenue generated by development of the Hanten Industrial Park and to pay for infrastructure improvements in the park.

### **Tax Increment Fund #2 (280)**

This fund is used to account for the revenues and expenditures of the Tax Increment District Number 2. This district was created to capture the incremental tax revenue generated by development in the Mallard Point Business Park and to pay for the infrastructure improvements in the park.

### **Tax Increment Fund #3 (281)**

This fund is used to account for the revenues and expenditures of the Tax Increment District Number 3. This district was created to capture the incremental tax revenue generated by development on the 43<sup>rd</sup> Street East project along the eastern edge of Pheasant Ridge Industrial Park and to pay for the infrastructure improvements in the park.

### **Tax Increment Fund #5 (282)**

This fund is used to account for the revenues and expenditures of the Tax Increment District Number 5. This district was created to capture the incremental tax revenue generated by development on the First Avenue North extension and pay for the infrastructure improvements along First Avenue North.

### **Tax Increment Fund #6 (283)**

This fund is used to account for the revenues and expenditures of the Tax Increment District Number 6. This district was created to capture the incremental tax revenue generated by development in the Pheasant Ridge Industrial Park and pay for land acquisition and infrastructure improvements in the park.

**201 451.21 SUPERVISION**

*Directs and coordinates operations in the Department's eleven sub-activities as follows: Recreation Programs, Golf Course, Family Aquatics Center, Softball/Baseball Complex, Auditorium/Fieldhouse, Zoo, Ice Arena/Expo Center, Forestry, Cemetery, Parks System and City Park and Camping.*

**Performance Measures**

**Goal:** To provide a wide variety of parks and recreation services and programs through the efforts of a well motivated, efficient work force at the level of service desired by the Parks, Recreation & Forestry Board.

**Objectives:**

- ◇ Prompt dissemination of information from the Board to appropriate superintendents and divisions.
- ◇ Systematic monitoring of divisions to ensure that each is functioning at capacity for the complete budget year.
- ◇ To work with the staff and recommend a way to seek better cooperation with various diverse groups in regard to scheduling, use of facilities and funding.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of staff meetings per year	12	6	12	12
Percent of board member attendance	90%	80%	80%	90%

**Goal:** To provide a year round program of recreation activities and facilities at various locations to meet the needs of a population that has widely varied characteristics and interests.

**Objectives:**

- ◇ Create awareness in the community of the available programs and facilities offered.
- ◇ Educate community of the positive benefits of participating and using the available park and recreation programs.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Percent of activities planned that are published	100%	100%	100%	100%
Total number of volunteers	270	210	275	275



**201 451.23 RECREATION PROGRAMS**

*The Recreation program provides the opportunity to participate in all types of recreational activities either indoors or outdoors, youth or adult, structured or open during leisure time year around.*

**2014 Highlights**

- Opened Jackson Crossing Disc Golf Course.
- Started new programs at Fieldhouse location.

**Performance Measures**

**Goal:** Develop, organize and implement recreation programs with the participant’s safety and enjoyment as top priority.

**Objectives:**

- ◇ Constantly monitor the public's recreational interests and meet their needs if unavailable.
- ◇ Work with various associations such as the Watertown Hockey Association, Jr. Olympic Youth Softball Association, Jr./Teener Baseball League, and Soccer Association
- ◇ Organize recreational programs for special populations.
- ◇ Train volunteers in youth programs.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of participants in summer programs	3,632	3,940	3,950	3,700
Number of participants in all youth/adult programs	5,612	4,400	5,500	5,500
Number of training workshops given for volunteers	8	6	8	8
Number of special events conducted	14	11	14	15



**201 451.25 GOLF COURSE**

*The golf course offers the opportunity to participate in the game of golf at whatever level is desired at a reasonable cost.*

**2014 Highlights**

- Despite the cold and late start to the 2014 golf season, play has been great and the numbers continue to climb. Some of the ongoing challenges with certain areas of the course continue to be addressed and improvements made as funds are available.

**Performance Measures**

**Goal:** Provide a quality golf course and clubhouse at the most reasonable cost to the golfer with minimal municipal tax support.

**Objectives:**

- ◇ Maintain the finest turf grass available through proper turf management.
- ◇ Maximize the use of the facility through speedy play.
- ◇ Provide a complete clubhouse operation of concessions, pro-shop, cart rentals, and club rentals.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of season passes	736	683	710	740
Number of 9-hole rounds played by green fee players	11,430	6,246	11,500	12,000
Number of 9-hole rounds played by season pass holders	30,552	17,181	31,500	32,000
Number of staff hours used for training	100	90	100	100

**GOLF COURSE****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/ Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods & Service	562,354	546,316	558,750	568,000	9,250	1.7%
Miscellaneous Revenue	1,561	5,608	1,500	3,000	1,500	100.0%
Other Financing Sources	1,199	263	65,250	185,000	119,750	183.5%
Total Revenue	565,114	552,187	625,500	756,000	130,500	20.9%
<b>Expenditures</b>						
Personal Services	248,910	250,715	290,270	301,850	11,580	4.0%
Other Current Expenditures	211,064	202,860	230,990	246,100	15,110	6.5%
Capital Outlay	58,345	154,200	104,300	248,500	144,200	138.3%
Debt Service	23,760	23,760	89,010	24,000	(65,010)	-73.0%
Other Expenditures	878	116	-	-	-	N/A
Total Expenditures	542,957	631,651	714,570	820,450	105,880	14.8%

**Significant Budget and Personnel Changes**

Personal Services	+ \$	11,580	Salary adjustments under compensation plan & health benefits
Equipment Maintenance	+ \$	1,000	Increase in cost of parts
Motor Fuel & Lubricants	+ \$	7,000	Increase in field costs
Chem., Drug & Lab Supplies	+ \$	5,500	Inflationary increase in materials

**Capital Purchases**

Vehicles & Equipment	\$	32,000	Replace Tractor
Vehicles & Equipment	\$	29,000	Replace Aerator
Vehicles & Equipment	\$	185,000	Replace Golf Carts – Lease
Other	\$	2,500	Clubhouse Improvements – Patio Tables & Chairs

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Golf Course Superintendent	1	1	1	1	1
Turf Specialist	1	1	1	1	1
Mechanic	0	0	0	1	1
Part-time/Seasonal employee (FTE)	4.77	5.15	4.13	4.69	5.34
<b>Total</b>	<b>7.52</b>	<b>7.90</b>	<b>6.13</b>	<b>7.69</b>	<b>8.34</b>

**201 451.26 FAMILY AQUATIC CENTER**

*The Family Aquatic Center will provide the opportunity for youth and adults to learn to swim or just enjoy recreational swimming and other water play as individuals or families.*

**2014 Highlights**

- Installed handicap chair lift.

**Performance Measures**

**Goal:** Provide a comprehensive aquatic program offering Red Cross approved swimming lessons for youth and adults at all levels and open swim times daily for recreational swimming.

**Objectives:**

- ◇ Schedule swimming lessons to allow the maximum number of openings for all ages and abilities.
- ◇ Promote open swim to maximize the use of the Aquatic Center.
- ◇ Keep the profit margin between concession sales and expenses around 25%.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Family season passes	391	388	388	400
Individual season passes	663	662	662	650
Daily Admissions	10,777	6,822	10,000	10,000
Number of rentals	6	2	6	6
Number of children registered in swimming lessons vs. number of openings	990/1050	965/1050	1013/1050	950/1050
Total attendance	35,026	10,759	27,902	35,000
Profit margin of concession sales	19%	16%	17%	20%

**Goal:** Maintain a clean facility meeting all State compliance and safety standards to ensure the safety and health of all visitors to the Aquatic Center.

**Objective:**

- ◇ Maintain a 90% compliance on weekly water quality samples.
- ◇ Meet the South Dakota Health Department food service standards in the concessions area.
- ◇ Maintain daily cleaning and maintenance sheets to make certain cleanliness issues are being met.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
# of violations from Health Department inspection	5	1	1	0
Number of water samples taken	36	12	36	36

**FAMILY AQUATIC CENTER****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods and Services	213,488	202,924	199,000	202,000	3,000	1.5%
Miscellaneous Revenue	1,835	1,682	1,000	1,000	-	0.0%
Total Revenues	215,323	204,606	200,000	203,000	3,000	1.5%
<b>Expenditures</b>						
Personal Services	147,944	144,946	155,280	155,300	20	0.0%
Other Current Expenditures	110,781	195,558	122,380	125,400	3,020	2.5%
Capital Outlay	8,351	15,782	41,000	7,500	(33,500)	-81.7%
Other Expenditures	140	150	100	-	(100)	-100.0%
Total Expenditures	267,216	356,436	318,760	288,200	(30,560)	-9.6%

**Significant Budget and Personnel Changes**

Chem, Drug & Lab Supply	+	\$ 1,500	Inflationary increase in materials
Water	+	\$ 1,000	Increase in utilities

**Capital Purchases**

Furniture & Equipment	\$ 7,500	Replace Deck Furniture
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**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Part-time employee (FTE)	6.49	6.96	7.17	7.57	7.81
<b>Total</b>	<b>6.49</b>	<b>6.96</b>	<b>7.17</b>	<b>7.57</b>	<b>7.81</b>

**201 451.27 BASEBALL/SOFTBALL COMPLEX**

*The Baseball/Softball Complex allows for the opportunity to play a combination of youth baseball, youth softball, and adult softball, both slow and fast pitch for men and women with the ability to host larger tournaments.*

**2014 Highlights**

- Concrete and fencing project completed.
- Hose bibs installed behind infields.

**Performance Measures**

**Goal:** Provide quality fields for maximum use by all age players involved in the various types of baseball and softball.

**Objectives:**

- ◇ Schedule for full use of facilities on weekday evenings for local leagues.
- ◇ Encourage the use of the facility for weekend tournaments.
- ◇ Provide quality fields through routine mowing, dragging and chalking of the fields.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of tournaments held	8	3	7	7
Number of field rentals for adults	236	102	250	225
Number of mowings	36	24	36	36

**BASEBALL/SOFTBALL COMPLEX****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/ Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenues	-	1,912	-	-	-	N/A
Miscellaneous Revenues	7,481	10,004	6,500	6,500	-	0.0%
Total Revenues	7,481	11,916	6,500	6,500	-	0.0%
<b>Expenditures</b>						
Personal Services	7,486	8,057	10,300	8,920	(1,380)	-13.4%
Other Current Expenditures	11,661	16,487	14,730	16,950	2,220	15.1%
Capital Outlay	-	7,243	3,000	3,500	500	16.7%
Total Expenditures	19,147	31,787	28,030	29,370	1,340	4.8%

**Significant Budget and Personnel Changes**

Personal Services                    -    \$        1,380     Adjustment to Worker's Compensation

**Capital Purchases**

Other    \$        3,500     Replace Irrigation main

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Part-time employee (FTE)	.40	.46	.29	.34	.34
<b>Total</b>	<b>.40</b>	<b>.46</b>	<b>.29</b>	<b>.34</b>	<b>.34</b>

**201 451.28 AUDITORIUM/FIELDHOUSE**

*The Fieldhouse headquarters Parks, Recreation & Forestry Department with offices for the Director, Superintendent of Recreation, and Superintendent of Parks & Forestry, Office Manager, and Secretary/Receptionist. The building along with the auditorium is used for all youth and adult indoor recreation programs offered by the Department as well as by the Watertown School District for basketball, golf and tennis. The Auditorium is used by Arrowhead Archery Club and storage for Jr./Teener Baseball League and Junior Olympics Softball League. The two facilities can be rented out for various functions.*

**2014 Highlights**

- Renovated Armory to Fieldhouse and moved main office to Fieldhouse.

**Performance Measures**

**Goal:** Make maximum use of facility by programming for various department activities as well as school and rental functions during all available times with department programs as a priority.

**Objectives:**

- ◇ Yearly routine maintenance on structure to ensure long life.
- ◇ Daily care and cleaning to ensure public health and safety.
- ◇ Coordinate department programs with school uses and private rentals.
- ◇ Promote facility and equipment (chairs and picnic kits) as available for rent.
- ◇ Allow community groups associated with the department access to meeting rooms.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of times facility used for private rentals	153	71	145	150
Number of community groups utilizing the meeting room	11	11	11	11
Total number of times meeting room reserved	35	26	60	60
Number of user accident claims filed	0	0	0	0

**AUDITORIUM/FIELDHOUSE**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods and Services	7,759	7,170	15,100	15,100	-	0.0%
Miscellaneous Revenue	337	578	-	-	-	N/A
<b>Total Revenues</b>	<b>8,096</b>	<b>7,748</b>	<b>15,100</b>	<b>15,100</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>						
Personal Services	53,472	56,967	69,460	76,300	6,840	9.8%
Other Current Expenditures	32,771	44,830	65,820	68,190	2,370	3.6%
Capital Outlay	8,416	24,799	-	28,800	28,800	N/A
<b>Total Expenditures</b>	<b>94,659</b>	<b>126,596</b>	<b>135,280</b>	<b>173,290</b>	<b>38,010</b>	<b>28.1%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$	6,840	Salary adjustments under compensation plan & health benefits
Insurance Premiums	+	\$	1,570	Increase in building space and value insured
<b>Capital Purchases</b>				
Other Improvements		\$	9,500	Wall mats
Other Improvements		\$	11,300	East Roof Replacement
Other Improvements		\$	8,000	Replace Storage Shed Door

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Building Maintenance Worker	1	1	1	1	1
Part-time Employee (FTE)	0	0	0	.50	.69
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.69</b>

**201 451.34 ZOO**

*The mission of the Bramble Park Zoo is to promote wildlife understanding and conservation through public education, maintenance of superior exhibits, high quality care for the animal collection, and to provide our patrons with an enjoyable recreational experience.*

**2014 Highlights**

- Construction of new Children’s Zoo and Otter Town Exhibit.
- Construction of a new picnic shelter.
- Replacement of water lines.

**Performance Measures**

**Goal:** Provide our visitors with a pleasant recreational setting in which they may view native South Dakota wildlife, animals from around the world and selected endangered species.

**Objective:**

- ◇ Maintain and improve the zoo’s existing facilities, equipment and grounds.
- ◇ Continue improving conservation and research programming.
- ◇ Continue to maintain a superior collection of animals.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total Attendance	56,181	16,173	60,000	62,000
\$ budgeted for grounds & equipment	46,429	10,400	45,000	46,500
\$ budgeted for exhibit and building improvements	999,968	450,000	1,000,000	950,000
Total number of SSP programs & local conservation projects and programs	20	20	20	20

**Goal:** Provide a friendly and quality zoo at a reasonable cost in order to fulfill the zoo’s mission.

**Objectives:**

- ◇ Pursue new grant opportunities to ensure quality zoo grounds while keeping admission costs down.
- ◇ Utilize all resources necessary to be financially secure.
- ◇ Continue to sponsor “free days” and special events to allow zoo access to all economic levels of the community.
- ◇ Continue to work with the Lake Area Zoological Society on funding and projects.
- ◇ Recruit, retain and develop a high quality staff.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Attendance at special events and free days	11,602	2153	11,800	12,000
\$ received from grants	105,289	83,640	104,640	100,000
\$ of subsidies from Lake Area Zoological Society	125,000	108,333	200,000	150,000

**ZOO****Performance Measures**

**Goal:** Present educational programs for all age groups to enhance their understanding and respect for wildlife.

**Objectives:**

- ◇ Continue supporting a Roots & Shoots office at the Bramble Park Zoo.
- ◇ Continue recruiting, training, increasing and retaining volunteers.
- ◇ Offer a broad spectrum of mission and AZA-driven programs that emphasize informal learning, inquiry based instruction, service learning, creativity and fun.
- ◇ Create personal experiences that celebrate wildlife, renew everyone's connection to the environment and inspire conservation action.
- ◇ Provide programs that are accessible to diverse audiences keeping in mind that people have different needs and learn in different ways.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total attendance for on-site education programs	14,228	9,067	14,300	14,300
Total number of participants in Roots & Shoots service learning activities	547	115	550	550
Number of participants in outreach programs	4,286	2,930	4,300	4,350
R&S Service Learning hours	1,134	1,840	1,840	1,850
Number of participants with special needs	860	455	850	850
Volunteer hours	5,776	3,500	5,500	6,000

**ZOO**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods and Services	225,310	210,164	239,000	243,000	4,000	1.7%
Miscellaneous Revenues	120,096	135,436	213,200	209,000	(4,200)	-2.0%
Other Financing Sources	3,785	6,301	1,000	-	(1,000)	-100.0%
<b>Total Revenues</b>	<b>349,191</b>	<b>351,901</b>	<b>453,200</b>	<b>452,000</b>	<b>(1,200)</b>	<b>-0.3%</b>
<b>Expenditures</b>						
Personal Services	639,551	667,714	811,070	821,230	10,160	1.3%
Other Current Expenditures	179,507	188,453	251,090	269,365	18,275	7.3%
Capital Outlay	20,997	56,083	42,500	30,200	(12,300)	-28.9%
Other Expenditures	69	247	200	-	(200)	-100.0%
<b>Total Expenditures</b>	<b>840,124</b>	<b>912,497</b>	<b>1,104,860</b>	<b>1,120,795</b>	<b>15,935</b>	<b>1.4%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$ 10,160	Salary adjustments under compensation plan & health benefits
Insurance Premiums	+	\$ 1,110	Increase in property valuation
Publication & Recording Fees	+	\$ 2,000	Increase in rates
Maintenance to Other	-	\$ 4,500	Adjust to actual costs
Repair to Vehicles	+	\$ 1,000	Adjust to actual costs
Ag & Hort Supplies	+	\$ 1,000	Adjust to actual costs
Travel Expense Personnel	+	\$ 1,000	Increase in costs
Electricity	+	\$ 5,000	Increase in rates
Water	+	\$ 3,000	Increase in rates
Livestock & Poultry	+	\$ 10,000	Additional animals
Cleaning Supplies	-	\$ 2,000	Adjust to actual costs
Subscription & Memberships	-	\$ 2,000	Adjust to actual costs

**Capital Purchases**

Vehicles & Equipment	\$ 2,200	Two-way Radios
Other Improvements	\$ 21,000	Replace Roof on Kangaroo Building
Other	\$ 7,000	Purchase Zoo Animals

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Zoo Superintendent	1	1	1	1	1
Zoo Curator	1	1	1	1	1
Visitor's Service/Office Manager	1	1	1	1	1
Zookeeper/Maintenance	1	1	1	1	1
Zookeeper I	4	4	4	5	5
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	5.81	5.68	5.45	7.71	8.36
<b>Total</b>	<b>14.81</b>	<b>14.68</b>	<b>14.45</b>	<b>17.71</b>	<b>18.36</b>

**201 451.35 ICE ARENA/EXPO BUILDING**

*The Ice Arena is a facility to allow for the uninterrupted skating season (November-March) for hockey games and practice, Lions Club Ice Show and practice, and open figure skating and lessons. Concrete floor non-ice season uses will be promoted for better multi-use of the facility.*

**2014 Highlights**

- Hosted Girl’s State Varsity Hockey Tournament.

**Performance Measures**

**Goal:** Maximum use of the facility (November-March) for ice-skating by effective scheduling of all user groups. Non-ice time use of facility for rentals and special events.

**Objectives:**

- ◇ Implement full schedule of use by all groups involved with ice-skating.
- ◇ Operate a clean, well maintained, and safe facility for its users.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of youth season passes (includes hockey & lions)	210	0	200	200
Number of Adult and family season passes	12	0	15	15
Yearly attendance	3,139	2,300	1,000	3,300
Number of machine hours for resurfacing ice	250	125	250	250
Total number of non-ice events	4	6	10	10

**ICE ARENA/EXPO BUILDING**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods and Services	12,786	14,056	12,800	13,000	200	1.6%
Miscellaneous Revenues	1	-	-	-	-	N/A
<b>Total Revenues</b>	<b>12,787</b>	<b>14,056</b>	<b>12,800</b>	<b>13,000</b>	<b>200</b>	<b>1.6%</b>
<b>Expenditures</b>						
Personal Services	29,351	32,620	35,970	39,350	3,380	9.4%
Other Current Expenditures	38,891	36,281	42,550	44,125	1,575	3.7%
Capital Outlay	302	-	2,600	-	(2,600)	-100.0%
<b>Total Expenditures</b>	<b>68,544</b>	<b>68,901</b>	<b>81,120</b>	<b>83,475</b>	<b>2,355</b>	<b>2.9%</b>

**Significant Budget and Personnel Changes**

Personal Services + \$ 3,380 Salary adjustments under compensation plan & health benefits

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Asst. Superintendent (FTE)	.25	.25	0	0	0
Part-time employee (FTE)	.26	.57	.09	.44	.44
<b>Total</b>	<b>1.01</b>	<b>1.32</b>	<b>0.59</b>	<b>.94</b>	<b>.94</b>

❖ 1 Full-Time Park Manager is split equally between Ice Arena and City Park.

**201 451.42 PARKS SYSTEM**

*The Parks System department was created to improve, care for and manage a system of parks and recreational facilities to meet the needs of all park users. The park division staff assists all other facility divisions with labor and equipment, maintains 26 park areas of 242 acres including: 29 miles of recreation trail, ice arena, ball complex, Disc Golf, 15 tennis courts, 154 garden plots, 17 ball fields, 11 playgrounds, 2 picnic shelters, 2 park rest rooms, outdoor ice rink, 7 basketball courts, 6 sand volleyball courts, Anza soccer plaza, Derby Downs, and many flower beds.*

**2014 Highlights**

- 3<sup>rd</sup> Ave. pond area developed into Lions Park.

**Performance Measures**

**Goal:** Proper and adequate care and maintenance of all lands and facilities under the control of the parks system to provide safe use for park visitors.

**Objectives:**

- ◇ Routine maintenance of all turf, trees, shrubs and flowers within the park system.
- ◇ Maintenance and cleaning of all park areas, shelters, soccer fields, rest rooms, ball fields, etc.
- ◇ Regular inspections of all playground equipment to ensure safe use.
- ◇ Regular maintenance on all park equipment and machinery to ensure long use.
- ◇ Development of new park areas as community expands and need is justified.
- ◇ Coordinate events and rentals for clubs and public use at Derby Downs.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
# of inspections on playground equipment	18	9	18	18
Feet of new bike trail	2,838	0	0	6,825
Number of arena events held at Derby Downs	17	7	16	15
Number of clubhouse rentals at Derby Downs	40	14	36	35

**PARKS SYSTEM**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	12,750	20,000	20,000	-	(20,000)	-100.0%
Miscellaneous Revenue	15,689	34,385	7,425	7,725	300	4.0%
Other Financing Sources	-	3,989	-	-	-	N/A
<b>Total Revenues</b>	<b>28,439</b>	<b>58,374</b>	<b>27,425</b>	<b>7,725</b>	<b>(19,700)</b>	<b>-71.8%</b>
<b>Expenditures</b>						
Personal Services	262,407	288,087	317,700	319,300	1,600	0.5%
Other Current Expenditures	132,957	123,912	136,610	141,050	4,440	3.3%
Capital Outlay	87,844	91,302	41,600	15,500	(26,100)	-62.7%
Other Expenditures	-	14	-	-	-	N/A
<b>Total Expenditures</b>	<b>483,208</b>	<b>503,315</b>	<b>495,910</b>	<b>475,850</b>	<b>(20,060)</b>	<b>-4.0%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$	1,600	Salary adjustments under compensation plan & health benefits
Maintenance to Other	+	\$	1,000	Increase in material and supply costs
Motor Fuel & Lubricant	+	\$	1,750	Increase in fuel costs
Water	+	\$	1,000	Increase in utility rates
<b>Capital Purchases</b>				
Vehicles & Equipment		\$	500	Replace Weed Whips
Other		\$	6,000	Playground Equipment
Other		\$	9,000	Anza Bleachers and Bleacher pad

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Worker II	4	4	4	4	4
Part-time employee (FTE)	3.44	3.25	3.25	3.75	3.75
<b>Total</b>	<b>7.94</b>	<b>7.75</b>	<b>7.75</b>	<b>8.25</b>	<b>8.25</b>

- ❖ The Superintendent position is split equally between Forestry (General Fund) and Parks System (Park & Recreation Fund).

**201 451.47 CITY PARK AND CAMPING**

*The City Park and Camping department provides the opportunity to enjoy an outdoor recreation experience in a water-based park offering camping, swimming, picnicking, playgrounds, boat launch, volleyball, horseshoes and softball field. Maintenance responsibilities for Jackson Park, Derby Downs and a portion of the bike trails are a function of the City Park Manager and staff.*

**2014 Highlights**

- Seawall, sidewalk and lighting project completed.

**Performance Measures**

**Goal:** Maximum use of the facility while keeping the quality of the outdoor recreation experience high for the various users of the park.

**Objectives:**

- ◇ Maintain a high level of grounds and building care for an attractive park.
- ◇ Maintain a high occupancy level in the campground.
- ◇ Develop higher usage in picnic area.
- ◇ Coordinate special events with promoters such as band concerts, Wing Fling.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of camper/tent permits issued	4,853	3,027	5,000	5,000
Avg. % of seasonal occupancy level	47	43	49	50
Picnic shelter rental	58	16	56	55

**CITY PARK AND CAMPING**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenue	89,604	91,381	91,100	91,200	100	0.1%
<b>Total Revenues</b>	<b>89,604</b>	<b>91,381</b>	<b>91,100</b>	<b>91,200</b>	<b>100</b>	<b>0.1%</b>
<b>Expenditures</b>						
Personal Services	35,295	41,733	48,360	51,600	3,240	6.7%
Other Current Expenditures	30,051	28,268	37,230	38,000	770	2.1%
Capital Outlay	3,315	26,617	425	11,800	11,375	2,676.5%
Other Expenditures	13	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>68,674</b>	<b>96,618</b>	<b>86,015</b>	<b>101,400</b>	<b>15,385</b>	<b>17.9%</b>

**Significant Budget and Personnel Changes**

Personal Services + \$ 3,240 Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Vehicles & Equipment \$ 3,500 Hot Water Heater  
 Other Improvements \$ 5,000 Beachfront Irrigation  
 Other Improvements \$ 3,300 Shingles on Park Shop

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Part-time employee (FTE)	.93	.71	.76	1.05	1.05
<b>Total</b>	<b>1.43</b>	<b>1.21</b>	<b>1.26</b>	<b>1.55</b>	<b>1.55</b>

❖ 1 Full-Time Park Manager is split equally between Ice Arena and City Park.

**203 490.00 BBB (BED, BOARD & BOOZE) SALES TAX**

*The purpose of this fund is to account for the revenues and expenditures of the 1% sales tax on lodging, alcoholic beverage, prepared food and admissions. Pursuant to South Dakota Codified Laws (SDCL) 10-52-8 the use of the revenue is restricted for land acquisition, architectural fees, construction costs, payment for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City.*

**Performance Measures**

**Goal:** To provide for funding operations of the City Auditorium, the Watertown Event Center, the Convention and Visitors Bureau and promotion and advertising of the City, its facilities, attractions and activities.

**Objectives:**

- ◇ Transfer funds to the Park and Recreation Fund to assist in operating the Auditorium and other Park and Recreation facilities.
- ◇ To fulfill the City’s obligation under the lease of the Event Center by paying all utility costs of this facility.
- ◇ To provide funds for advertising and promotion of the City. These funds are combined with private funds. Community advertising funds are matched dollar for dollar and spent whenever possible to get a maximum return on our advertising investment. All community ads are coordinated with a central theme (currently South Dakota’s Rising Star). The objective is to further improve Watertown's position in the regional market.
- ◇ To provide funds for the Convention and Visitors Bureau to allow the Director to promote the City of Watertown for conventions, meetings and tournament sites.
- ◇ To provide funds to the Watertown Boys and Girls Club in accordance with the lease agreement with the Community Recreation Center.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Dollar amount of advertising funds used	\$81,926	\$80,000	\$80,000	\$76,000
Subsidy amount to Boys and Girls Club	\$194,550	\$99,325	\$198,650	\$201,430
Transfer amount to the Park and Recreation Fund	\$58,000	\$29,002	\$58,000	\$58,000

**BBB (BED, BOARD & BOOZE) SALES TAX**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	698,051	710,825	675,000	695,250	20,250	3.0%
Miscellaneous Revenues	2,445	1,096	1,500	1,500	-	0.0%
Other Financing Sources	-	-	-	75,000	75,000	N/A
<b>Total Revenues</b>	<b>700,496</b>	<b>711,921</b>	<b>676,500</b>	<b>771,750</b>	<b>95,250</b>	<b>14.1%</b>
<b>Expenditures</b>						
General Government						
Other Expenditures	108,607	128,559	123,000	205,000	82,000	66.7%
General Government Advertising						
Other Expenditures	297,499	316,426	314,500	327,500	13,000	4.1%
General Government Other						
Other Expenditures	188,885	194,550	198,650	201,430	2,780	1.4%
Operating Transfers	58,000	58,000	58,000	50,000	(8,000)	-2.0%
<b>Total Expenditures</b>	<b>652,991</b>	<b>697,535</b>	<b>694,150</b>	<b>783,930</b>	<b>89,780</b>	<b>12.9%</b>

**Significant Budget and Personnel Changes**

General Government includes Equipment maintenance budget for the Event Center building repairs and maintenance.

**Summary of Personnel**

No personnel are allocated to this department.

**Convention & Visitors Bureau 2015 Budget Detail**

Health Benefits & Contributions	\$	15,870
Salaries	\$	119,430
Office Expenses	\$	19,800
Advertising	\$	86,800
Marketing – Other	\$	20,900
Marketing – Hospitality	\$	8,200
Marketing – Servicing	\$	25,500

- The CVB's remaining budget of \$45,000 is funded by their reserve cash.

**204 451.22 COMMUNITY RECREATION CENTER**

*The Community Recreation Center provides programs and facilities in the areas of recreation, culture, and health enhancement to meet the needs of all age groups and to provide the opportunity for growth to individuals (social, physical & mental).*

**2014 Highlights**

- Over double the number of participants from last year in our special event “Rumble on The Ranch”.
- Continue to have a strong showing of participating members in our Group Fitness Classes.
- Provided a series of Boot Camp type programs that have all filled.
- Held our 30<sup>th</sup> Annual Hy-Vee Mini Triathlon.
- New facility was approved by the City Council and by a city vote.

**Performance Measures**

**Goal:** Maintain a balanced budget at the end of the year.

**Objectives:**

- ◇ Show an increase in memberships from the previous year.
- ◇ Continue to develop revenue generating programs to ensure adequate funds are available to cover current expenses.
- ◇ Work with and consider the welfare of other agencies when determining programs and services.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Average daily attendance	284	303	290	295
Number of new programs	1	2	3	2
# increase/(decrease) in membership contracts from previous year	(2)	(19)	0	10
Total single membership contracts	485	487	490	495
Total family membership contracts	687	682	695	705

**Goal:** To provide the utmost customer service to all members and individuals that are associated with the Recreation Center through membership or programs.

**Objectives:**

- ◇ Provide services to all persons regardless of economic status.
- ◇ Offer services such as child care for convenience to members using the facility.
- ◇ Provide a credit card payment option for our customers.
- ◇ Continue to have quality and qualified staff striving for excellence to manage membership growth and needs.
- ◇ Upgrade equipment and the facility as needed.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Total number of rentals	10	6	9	10
Number of tournaments held	4	4	5	5
Number of certified trainers	2	2	2	2
Average number of children at child care	19	19	17	19

**COMMUNITY RECREATION CENTER**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Charges for Goods and Services	806,788	843,210	851,000	870,500	19,500	2.3%
Miscellaneous Revenue	42,801	22,990	36,000	13,500	(22,500)	-62.5%
Other Financing Sources	21,021	65,272	50,000	35,000	(15,000)	-30.0%
<b>Total Revenues</b>	<b>870,610</b>	<b>931,472</b>	<b>937,000</b>	<b>919,000</b>	<b>(18,000)</b>	<b>-1.9%</b>
<b>Expenditures</b>						
Personal Services	548,834	563,961	586,880	606,300	19,420	3.3%
Other Current Expenditures	284,518	322,921	301,520	283,100	(18,420)	-6.1%
Capital Outlay	35,451	76,343	46,600	25,000	(21,600)	-46.4%
Other Expenditures	1,390	2,055	2,000	2,000	-	0.0%
<b>Total Expenditures</b>	<b>870,193</b>	<b>965,280</b>	<b>937,000</b>	<b>916,400</b>	<b>(20,600)</b>	<b>-2.2%</b>

**Significant Budget and Personnel Changes**

Personal Services	+ \$	19,420	Salary adjustments under compensation plan & health benefits
Rental – Building	+ \$	10,000	Reclassify accounts
Publication & Rec Fees	- \$	5,500	Decrease in publications
Center Expense	- \$	47,500	Reclassify accounts
Cleaning Supplies	+ \$	14,000	Reclassify accounts
Merchandise Available for Resale	+ \$	24,000	Reclassify accounts
Equipment Maintenance	- \$	4,000	Adjust to actual costs
Building Maintenance	- \$	1,150	Adjust to actual costs
Insurance Premiums	+ \$	1,500	Increase in property valuation
Education & Rec Supplies	- \$	2,500	Decrease in supplies purchased
Chem, Drug & Lab Supplies	- \$	1,500	Decrease in inventory stocked
Travel Expense Personnel	- \$	1,000	Decrease in travel
Subscriptions	+ \$	3,000	Reclassify accounts
Gas	- \$	15,000	Adjust to actual costs
Electric	+ \$	8,000	Increase in rates
Water	- \$	2,000	Adjust to actual costs
Sewer	+ \$	1,000	Adjust to actual costs

**Capital Purchases**

Machinery & Equipment	\$	25,000	Scheduled replacement of exercise equipment
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**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Recreation Center Director	1	1	1	1	1
Fitness/Programs Director	1	1	1	1	1
Aquatics/Programs Director	1	1	1	1	1
Office Manager	1	1	1	1	1
Receptionist	1	1	1	1	1
Maintenance Director	1	1	1	1	1
Part-time employee (FTE)	9.54	8.38	7.86	8.70	9.73
<b>Total</b>	<b>15.54</b>	<b>14.38</b>	<b>13.86</b>	<b>14.70</b>	<b>15.73</b>

**205 495.00 CASUALTY RESERVE FUND**

*The purpose of this fund is to provide for replacement and repair of City property as a result of any uninsured casualty loss.*

**Budget Summary**

<b>Description</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Increase/ Decrease Amount</b>	<b>% Change</b>
<b>Revenues</b>						
Miscellaneous Revenue	32,962	2,853	1,700	20,200	18,500	1,088.2%
Total Revenues	32,962	2,853	1,700	20,200	18,500	1,088.2%
<b>Expenditures</b>						
Casualty Loss	545	28,009	41,000	30,000	(11,000)	-26.8%
Total Expenditures	545	28,009	41,000	30,000	(11,000)	-26.8%

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

**212 490.00 CAPITAL IMPROVEMENT FUND**

*The purpose of the Capital Improvement Fund is to provide an appropriation for the sales tax which, by ordinance, is restricted for acquisition of land and other land rights, capital improvements, the funding of ambulances and medical emergency response vehicles, the transfer to the special 911 fund authorized by SDCL 34-45-12, the purchasing of fire fighting vehicles and equipment, debt retirement and costs related to the study of or planning for potential capital improvements as determined by the City Council.*

**Performance Measures**

**Goal:** To establish a comprehensive long-term capital improvements program that will address all facets of the City's infrastructure and other capital needs and prioritize the overall needs of the community.

**Objectives:**

- ◇ Continue to provide funds for projects and improvements to various City departments.

<b>Function</b>	<b>2012 Actual Total</b>	<b>2013 Actual Total</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Public Safety Improvements	1,802,544	1,311,270	160,250	293,000
Street System Improvements	2,284,504	1,256,124	2,588,040	4,691,000
Storm Sewer, Flood Control and Water Quality	424,015	326,479	970,802	720,000
Recreational Facility Improvements	568,255	2,603,516	2,590,568	36,593,000
Industrial Park Infrastructure	142,438	886,059	1,114,675	194,500
Debt Service Payments	1,504,185	1,135,820	1,101,564	1,095,000
Airport Fund for Capital Improvements	160,000	160,000	217,500	155,000
Park & Recreation Fund	-	200,000	250,000	250,000
E-911 Fund	160,000	160,000	180,000	200,000

**CAPITAL IMPROVEMENT FUND**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	6,800,967	6,835,289	6,336,500	6,529,500	193,000	3.0%
Intergovernmental Revenues	752,412	303,908	1,218,800	2,443,000	1,224,200	100.4%
Miscellaneous Revenues	606,944	849,214	528,000	4,486,750	3,958,750	749.8%
Other Financing Sources	71,258	-	-	30,353,000	30,353,000	N/A
Total Revenues	8,231,581	7,988,411	8,083,300	43,812,250	28,932,950	442.0%
<b>Expenditures</b>						
Capital Outlay	5,221,756	6,383,448	7,812,100	42,491,500	34,679,400	443.9%
Debt Reduction	1,504,185	1,135,820	1,101,580	1,095,000	(6,580)	-0.6%
Transfers Out	320,000	520,000	647,500	605,000	(42,500)	-6.6%
Total Expenditures	7,045,941	8,039,268	9,561,180	44,191,500	34,630,320	362.2%

**Capital Purchases**

Fiber Optic Infrastructure	\$ 25,000	Expand Fiber Optics
Senior Citizens Building	\$ 5,000	Building Improvements
City Hall Improvements	\$ 60,000	City Hall Boiler Replacement
Pictometry Upgrade	\$ 29,500	GIS Implementation
Street Improv./Seal Coating/Crack Sealing	\$ 1,150,000	Annual Milling & Overlay/Seal Coat/Crack Sealing
Street System Improvements	\$ 1,376,000	Reconstruct Hwy 212 to 1 <sup>st</sup> Ave NE – 11 <sup>th</sup> St. N
Ambulance	\$ 205,000	Purchase new Ambulance
Sidewalk, Curb and Gutter	\$ 75,000	ADA Compliance for Sidewalks, Curb and Gutters
Traffic Signal Improvements	\$ 60,000	Maintenance or Addition of Signal Lights
Uptown Project	\$ 100,000	Uptown Alley Improvements
Misc Storm Sewer Projects	\$ 320,000	Misc. Storm Sewer Projects/23 <sup>rd</sup> St. Box Culvert
Street System Improvements	\$ 75,000	Industrial Park/Economic Development Projects
E-911 Improvements	\$ 88,000	ProQA Software
Purchase Land	\$ 210,000	Purchase of Land
Trees	\$ 12,000	Boulevard Trees
Street System Improvements	\$ 1,420,000	19 <sup>th</sup> St. E Reconstruction
Street System Improvements	\$ 300,000	Summerwood Street Replacement
Recreation Trail System Improvements	\$ 175,000	Recreational Trail Expansion
Storm Sewer Projects	\$ 400,000	11 <sup>th</sup> St. E. & Roby Flood Project/19 <sup>th</sup> St. E
Golf Course & Clubhouse Renovations	\$ 240,000	Course Renovations
Zoo Improvements	\$ 65,000	Replace Fence/ Crack Seal walkways/parking lot
Cemetery Improvements	\$ 45,000	Asphalt paving
Family Aquatic Center	\$ 31,000	Aggregate Flooring
New Softball Complex	\$ 5,000,000	New 5 Plex Ball Field
Ice Arena	\$ 7,000,000	New Ice Arena Complex
Multipurpose Facility	\$ 24,000,000	Construction of new Multipurpose Facility
Park System Improvements	\$ 25,000	Park Sidewalks/Walkway Program

**Summary of Personnel**

No personnel are allocated to this department.

**214 421.51 E-911 FUND**

*The Watertown 911 Center exists to provide efficient and professional public safety telecommunications and emergency services for all residents of the City of Watertown and the Counties of Codington, Hamlin, Day and Grant, and the visiting public to our service area. The department provides radio services and links to all public safety agencies providing emergency services.*

**2014 Highlights**

- Communications Officer Rebecca Olson was named as the WPD's Communications Officer of the Year.
- Lead Communications Officer Kelley Anderson received a life-saving award.
- Communications Officer Tara Beutow attended EMD Certification training.
- Communications Officers Rebecca Olson and Carol Kockx attended tactical dispatch training.
- The WPD Communications Center celebrated National Telecommunications Week.
- Lead Communications Officer Kelley Anderson attended law enforcement training.
- Communications Officers Sarah Haman and Tina Wollan attended dispatch verbal judo training.
- State 911 Coordinator Shawnie Rechtenbaugh met with LCO Kelley Anderson and Captain Scott McMahon. The WPD 911 Center successfully met all requirements of the annual 911 inspection.
- Lead Communications Officer Kelley Anderson attended the Dakota 911 Conference.
- Chief McPeek attended quarterly State 911 Coordination board meetings either in person or by telephone.
- The 911 Advisory Board held their quarterly meetings at the WPD.
- Participation in community events and projects
  - Codington County Extension Services
    - Babysitting Clinic (yearly participation)
    - Save Our Farm Youth Program (SOFY)
    - Senior Seminar
  - Watertown High School Career Days
  - Camp Chance
  - National Night Out

**Performance Measures**

**Goal:** Continue to offer various educational materials to Communications Officers through training courses, course development, media and video resources.

**Objectives:**

- ◇ Continue to increase training courses and documentation of training programs.
- ◇ Continue to increase training hours for EMD/EFD re-certification.
- ◇ Continue to increase staff involvement in objectives and goals through task and project participation.
- ◇ Continue training in SWAT team activities and events.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Staff training hours received	667	423	700	700
Hours in exercise planning and participation	47	23	46	46
Training hours for recertification EMD/EFD	247	194	250	250
Other training development hours	373	206	412	412

**E-911 FUND**

**Performance Measures**

**Goal:** Provide staff who offer services with the highest degree of standards and professionalism within the 911 center, and who actively embrace and serve the public’s needs by becoming leaders through education, cooperation and support in the community’s endeavors.

**Objectives:**

- ◇ Continue to research, develop, and implement a Citizen’s 911 Academy to heighten community awareness of the Communication Center’s responsibility.
- ◇ Continue involvement in public safety education through various programs, seminars, and exercises.
- ◇ Provide scored, feedback and final score evaluation forms at appropriate presentations to determine effectiveness.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Number of quality assurance presentations scored	142	93	186	186
Number of Educational Presentations to public	13	22	44	44

**Goal:** Provide a competent communications staff whose strengths are providing efficient and accurate EMD/EFD protocol services and other emergency and non-emergency services with fairness, dignity and respect.

**Objectives:**

- ◇ Continue to use national scoring standards for quality assurance of EMD/EFD calls.
- ◇ Average these Q&A scores to determine Communications Officers effectiveness in protocols and the public’s safety.
- ◇ Continue to determine the effectiveness of deliverance of EMD/EFD protocols by using the national standard scoring process on a percentage of calls that are serviced to other communities that the department serves.

Measures	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
Day/Hamlin/Grant/Roberts counties 911/EMD/EFD calls	2,572	1,227	2,600	2,600
Codington Co. 911/EMD/EFD calls	7,154	3,460	7,200	7,200
Total unverified 911 calls and other counties	780	730	150	150

**E-911 FUND**

**Performance Measures**

**Goal:** Demonstrate a commitment to better serve the public. The success will be determined by the effectiveness and timeliness in answering 911 calls.

**Objectives:**

- ◇ Answering the majority of 911 calls within 5 rings.
- ◇ Ring time for each ring is approximately 3 seconds.
- ◇ Using a random selection of 911 calls, associated data will be used to establish average ring times and length of call.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Average ring time (seconds)	7	7	7	7
Average length of call	2 min., 59 sec.	2 min., 59 sec.	2 min., 59 sec.	2 min., 57 sec.

**Goal:** Maintain a high level of emergency communications services in the fastest and most efficient manner possible.

**Objective:**

- ◇ Track 911 calls from each County being served by Watertown Center to determine call volumes.
- ◇ Monitor call volumes to ensure staffing levels are adequate and commensurate for the services being required of each County.
- ◇ Monitor call volumes and activity for future planning needs of staffing and equipment.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Codington County 911 calls received	7,154	3,460	7,200	7,200
Hamlin County 911 calls received	852	419	900	900
Day County 911 calls received	931	419	900	900
Grant County 911 calls received	789	389	900	900
Total CAD entries/calls for service	9,726	4,687	9,900	9,900
* Total Unverified 911 calls	209	24	75	75
Minnesota and others	847	186	400	400

\* Unverified calls are cellular calls of which an address did not display or duplicate calls.

**E-911 FUND**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	180,583	-	-	-	-	N/A
Charges for Goods & Services	239,912	545,460	553,000	553,000	-	0.0%
Miscellaneous Revenues	92,851	11,107	13,500	6,295	(7,205)	-53.4%
Other Financing Sources	160,000	160,000	180,000	200,000	20,000	11.1%
<b>Total Revenues</b>	<b>673,346</b>	<b>716,567</b>	<b>746,500</b>	<b>759,295</b>	<b>12,795</b>	<b>1.7%</b>
<b>Expenditures</b>						
Personal Services	640,721	660,774	742,770	686,740	(56,030)	-7.5%
Other Current Expenditures	87,136	85,167	122,930	120,850	(2,080)	-1.7%
Capital Outlay	-	3,740	5,100	15,000	9,900	194.1%
<b>Total Expenditures</b>	<b>727,857</b>	<b>749,681</b>	<b>870,800</b>	<b>822,590</b>	<b>(48,210)</b>	<b>-5.5%</b>

**Significant Budget and Personnel Changes**

Personal Services - \$ 56,030 Salary adjustments under compensation plan & health benefits, moved full-time IT position to General Fund

**Capital Purchases**

Computers & Equipment \$ 15,000 Map Server Software

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Information Systems Technician	.80	.80	.80	.80	0
Communication Officers	12	12	12	12	12
<b>Total</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>

**226 455.06 LIBRARY FINES FUND**

*The Library Fines Fund accounts for the revenues and expenditures of library fines and other types of miscellaneous income as allowed by South Dakota Codified Law. The Library Board oversees the activity of this fund and is used to replace computers, monitors and printers at the Library.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenues	750	1,200	-	-	-	N/A
Fines and Forfeitures	18,558	17,451	18,500	18,500	-	0.0%
Miscellaneous Revenues	32,654	32,347	16,500	22,500	6,000	36.4%
Total Revenues	51,962	50,998	35,000	41,000	6,000	17.1%
<b>Expenditures</b>						
Current Expenditures	33,484	60,384	57,850	21,510	(36,340)	-62.8%
Capital Outlay	22,865	41,370	128,500	18,000	(110,500)	-86.0%
Other Expenditures	-	15	700	700	-	0.0%
Total Expenditures	56,349	101,769	187,050	40,210	(146,840)	-78.5%

**Significant Budget and Personnel Changes**

Subs. & Memberships	-	\$ 40,000	Ebook no longer purchased through this fund
Library Programs	+	\$ 2,000	Increase in costs
Information & Education (PR)	+	\$ 1,600	Increase in costs of material

**Capital Purchases**

Computers & Equipment	\$ 10,000	ILS Conversion
Computers & Equipment	\$ 8,000	Replace Computers

**Summary of Personnel**

No personnel are allocated to this department.

**272 463.20 URBAN RENEWAL FUND**

*The Urban Renewal Fund accounts for the expenditures of the Urban Renewal Board and Urban Renewal Revolving Loan program. The Urban Renewal Board is to plan and administer the development and revitalization program including completion of urban renewal projects located within the Urban Renewal District in uptown Watertown. This fund also accounts for money originally received through a Community Development Block Grant (CDBG), which provided funds that were loaned to a local industry. Pursuant to the grant agreement, repayments made by the industry to the City were to be used for urban renewal activities (Main Street Program).*

**Performance Measures**

**Goal:** To guide the process of work on the uptown preservation of streetscapes, private property buildings, and uptown as a whole.

**Objectives:**

- ◇ Obtain matching grants for Federal Grants received.
- ◇ Work with property owners on revitalization projects.
- ◇ Provide the maximum numbers of loans for businesses with dollars available.
- ◇ Encourage additional business development and help existing business expand in the uptown area.
- ◇ Continue the Urban Renewal District beautification.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of new loans	5	0	5	2
Average number of loans in repayment	17	18	18	20
Average loan amount requested	\$10,000	N/A	\$8,000	\$10,000

**URBAN RENEWAL FUND****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/ Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenues	56,880	56,181	56,650	5,400	(51,250)	-90.5%
Total Revenues	56,880	56,181	56,650	5,400	(51,250)	-90.5%
<b>Expenditures</b>						
Personal Services	3,457	2,224	3,250	5,010	1,760	54.2%
Current Expenditures	24,942	27,757	31,650	19,850	(11,800)	-37.3%
Capital Outlay	7,755	50,400	3,500	-	(3,500)	-100.0%
Other Expenditures	3,799	9,571	6,000	3,000	(3,000)	-50.0%
Total Expenditures	39,953	89,952	44,400	27,860	(16,540)	-37.3%

**Significant Budget and Personnel Changes**

Miscellaneous Revenues	- \$	51,250	Urban Renewal Assessment not certified to County for 2015
Personal Services	+ \$	1,760	Increase in temporary salaries
Professional Fees	- \$	10,000	No longer needed
Publication/Printing Fees	- \$	1,500	Decrease in approved budget
Other Supplies	- \$	1,000	Decrease in approved budget
Building Maintenance	+ \$	2,500	Increase in rates
Flower Project	- \$	3,000	Decrease in approved budget

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Part-time Maintenance (FTE)	.28	.20	.06	.25	.18
<b>Total</b>	<b>.28</b>	<b>.20</b>	<b>.20</b>	<b>.25</b>	<b>.18</b>

**273 462.10 SIOUX RIVER WATERSHED PROJECT**

*The Sioux River Watershed Projects mission is to foster prosperity, promote public welfare, provide essential services and enhance quality of life for the Watertown Community. This phase is a portion of a twenty year program to reduce nutrient and sediment loads entering Lake Kampeska and Pelican Lake and continues a pollution prevention program for the entire project area. Reduction of nutrient loads from the watershed will be accomplished through installation of Animal Nutrient Management Systems and Innovative Manure Application. Sediment loads from the watershed will be reduced by riparian area repair, grassed waterways and small dams/basins, streambanks and lakeshore protection.*

**2014 Highlights**

- Education activities include: the annual newsletter; six days of 6th Grade Environmental Days (public and private schools); Watertown Winter Farm Show booth; “Mike Williams Lecture Series” seminar topic was the *History of Pheasants and a followup of the Governor’s Summit*. The project continued plant growth development of the constructed wetland to process surface water at Bramble Park Zoo and development and sampling at the Phosphorus Removal Facility. Presentations were made to local water project groups and radio talk show sessions about project activities, wetlands, and the phosphorus removal facility. The phosphorus removal facility (repurposed decommissioned water treatment plant) in cooperation with the City of Watertown) continues to draw attention nationwide, receiving three engineering awards this past year, one at the state level, and two national. The Tallgrass Prairie education garden continues to showcase native plants, as well as a demonstration site at the newly remodeled fire station. Partnership with the zoo for the Camp Chance, the Conservation Connections Day and the Watertown Police Department National Night Out are late summer/fall activities.
- Best Management Practices for 2014 include: 8,000 linear feet of grassed waterway in progress. Over 1,500 linear feet of shoreline stabilization budgeted for the highest erosion areas and a Riparian Area Management contract in partnership with the Natural Resource Conservation Service and Conservation Reserve Program. Eight water quality tests in 2014 (SD Dept. of Health analysis) have been completed to date for a total of 26 regular samples for this grant phase. Weekly testing of influent and effluent at the phosphorous removal plant will complete a full year of sampling July 2014.

**Performance Measures**

**Goal:** The goals for this project is to improve the quality of water entering the lakes and continue restoration of the beneficial uses of the lakes by decreasing nutrient and sediment loading by 15% respectively.

**Objectives:**

- ◇ Continue to do at least four public educational presentations throughout the year.
- ◇ Send out newsletters to keep the public informed of current and future projects.
- ◇ Monitor water quality samples to ensure nutrient and silt loading is kept at a minimum.
- ◇ Continue implementing Best Management Practices to prevent manure and phosphorous entering the river.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of water quality samples	14	10	20	23
Number of educational activities	19	18	24	25

**SIoux RIVER WATERSHED PROJECT****Budget Summary**

<b>Description</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Increase/ Decrease Amount</b>	<b>% Change</b>
<b>Revenues</b>						
Intergovernmental Revenues	146,722	164,756	165,000	263,050	98,050	59.4%
Miscellaneous Revenues	103,028	40,263	33,300	33,330	30	0.1%
Other Financing Sources	140,000	140,000	140,000	140,000	-	0.0%
<b>Total Revenues</b>	<b>389,750</b>	<b>345,019</b>	<b>338,300</b>	<b>436,380</b>	<b>98,080</b>	<b>29.0%</b>
<b>Expenditures</b>						
Personal Services	90,521	97,047	114,250	116,760	2,510	2.2%
Other Current Expenditures	231,789	112,482	283,320	521,107	237,787	83.9%
<b>Total Expenditures</b>	<b>322,310</b>	<b>209,529</b>	<b>397,570</b>	<b>637,867</b>	<b>240,297</b>	<b>60.4%</b>

**Significant Budget and Personnel Changes**

Sioux River Watershed Project was awarded a three year EPA grant from July 2012-July 2015.

**Capital Purchases**

No capital purchases are scheduled for 2015.

**Summary of Personnel**

<b>Position</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Adopted</b>
Project Coordinator	1	1	1	1	1
Part-time employee (FTE)	.64	.62	.64	1.10	.94
<b>Total</b>	<b>1.64</b>	<b>1.62</b>	<b>1.64</b>	<b>2.10</b>	<b>1.94</b>

**275 490.00 TAX INCREMENT FINANCING DISTRICT #1 FUND (TIF #1)**

*This fund accounts for the financial activity of Tax Increment Financing District Number One (Hanten Industrial Park). The project plan for TIF #1 was adopted by the City Council in 2004. Capital improvements totaling \$2.4 million were completed in 2004 using funds advanced to TIF #1 by the Capital Improvement Fund. This district is now in repayment mode.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	244,477	251,363	260,000	269,000	9,000	3.5%
Miscellaneous Revenue	249	131	200	100	(100)	-50.0%
Total Revenues	244,726	251,494	260,200	269,100	8,900	3.4%
<b>Expenditures</b>						
Debt Service	152,590	145,749	139,220	128,450	(10,770)	-7.7%
Total Expenditures	152,590	145,749	139,220	128,450	(10,770)	-7.7%

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

**280 490.04 TAX INCREMENT FINANCING DISTRICT #2 FUND (TIF #2)**

*This fund accounts for the financial activity of Tax Increment Financing District Number Two (Mallard Pointe Business Park.) The Project Plan for TIF #2 was adopted in 2004. Capital Improvements totaling approximately \$1.02 million were completed in 2005 using funds advanced to TIF #2 by the Capital Improvement Fund. This District is now in repayment mode.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/ Decrease Amount	% Change
<b>Revenues</b>						
Taxes	43,986	44,467	46,500	54,000	7,500	16.1%
Miscellaneous Revenues	56	34	50	30	(20)	-40.0%
<b>Total Revenues</b>	<b>44,042</b>	<b>44,501</b>	<b>46,550</b>	<b>54,030</b>	<b>7,480</b>	<b>16.1%</b>
<b>Expenditures</b>						
Debt Services	79,214	81,571	84,250	86,250	2,000	2.4%
<b>Total Expenditures</b>	<b>79,214</b>	<b>81,571</b>	<b>84,250</b>	<b>86,250</b>	<b>2,000</b>	<b>2.4%</b>

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

<b>281 490.05 TAX INCREMENT FINANCING DISTRICT #3 FUND (TIF #3)</b>
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*This fund accounts for the financial activity of Tax Increment Financing District Number Three (Pheasant Ridge Business Park). The project plan for TIF #3 was adopted in 2005. This plan identifies total allowable costs of \$2.8 million for business park infrastructure. To date, improvements in the District have included development of 43<sup>rd</sup> Street East and other sewer infrastructure at a cost of \$390,000. These improvements were completed using funds advanced to TIF #3 by the Capital Improvement Fund. This district is now in repayment mode.*

### Budget Summary

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	69,011	69,775	73,000	73,000	-	0.0%
Miscellaneous Revenues	145	63	50	50	-	0.0%
Total Revenues	69,156	69,838	73,050	73,050	-	0.0%
<b>Expenditures</b>						
Debt Services	21,170	17,266	13,510	9,400	(4,110)	-30.4%
Total Expenditures	21,170	17,266	13,510	9,400	(4,110)	-30.4%

### Significant Budget and Personnel Changes

There are no significant budget or personnel changes for the fiscal year.

### Summary of Personnel

No personnel are allocated to this department.

**282 490.06 TAX INCREMENT FINANCING DISTRICT #5 FUND (TIF #5)**

*This fund accounts for the financial activity of Tax Increment Financing District Number Five (1<sup>st</sup> Avenue North Extension). The project plan for TIF #5 was adopted in 2009. This plan identifies total allowable costs of \$9.5 million for business park infrastructure and land acquisition. To date, improvements in the District included extending 1<sup>st</sup> Ave. N to connect to Highway 212 along with sewer and storm sewer placement for future growth at a cost of \$4.6 million. These improvements were completed using SRF Loan Funds, State transportation grants, and funds advanced to TIF #5 by the Capital Improvement Fund and Sewer Fund.*

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	6,075	6,708	7,000	7,500	500	7.1%
Miscellaneous Revenues	27	20	25	25	-	0.0%
Total Revenues	6,102	6,728	7,025	7,525	500	7.1%
<b>Expenditures</b>						
Debt Services	138,820	147,983	86,990	168,700	81,710	93.9%
Total Expenditures	138,820	147,983	86,990	168,700	81,710	93.9%

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

**283 490.07 TAX INCREMENT FINANCING DISTRICT #6 FUND (TIF #6)**

*This fund accounts for the financial activity of Tax Increment Financing District Number Six (Pheasant Ridge Industrial Park). The project plan for TIF #6 was adopted in 2008. This plan identifies total allowable costs of \$2.9 million for business park infrastructure. To date, improvements in the District have included site improvements and land costs for two properties along with road improvements to Pheasant Ridge Drive totaling approximately \$771,000. These improvements were completed in 2009 using funds advanced to TIF #6 by the Capital Improvement Fund.*

**Budget Summary**

<b>Description</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Increase/Decrease Amount</b>	<b>% Change</b>
<b>Revenues</b>						
Taxes	57,946	76,809	77,250	106,000	28,750	37.2%
Miscellaneous Revenues	76	54	50	50	-	0.0%
<b>Total Revenues</b>	<b>58,022</b>	<b>76,863</b>	<b>77,300</b>	<b>106,050</b>	<b>28,750</b>	<b>37.2%</b>
<b>Expenditures</b>						
Debt Services	58,791	58,363	58,250	53,250	(5,000)	-8.6%
<b>Total Expenditures</b>	<b>58,791</b>	<b>58,363</b>	<b>58,250</b>	<b>53,250</b>	<b>(5,000)</b>	<b>-8.6%</b>

**Significant Budget and Personnel Changes**

There are no significant budget or personnel changes for the fiscal year.

**Summary of Personnel**

No personnel are allocated to this department.

### **300 DEBT SERVICE FUNDS**

Debt Service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

**GO Bond**

This fund is used to account for the principal and interest payments on general obligation bonds issued for the construction of the Event Center.



## 600 ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private enterprises – where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the Council has decided that periodic determination of net income is appropriate for accountability purposes.

### **Wastewater Fund (604)**

This fund is used to account for sanitary sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including but not limited to administration, operation, maintenance, billing and collection.

### **Solid Waste Fund (605)**

This fund is used to account for solid waste services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including but not limited to administration, operation, maintenance, billing and collection.

### **Airport Fund (606)**

This fund is used to account for air transportation services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including but not limited to administration, operation and maintenance. To the extent airport revenues are not sufficient to pay the ongoing operation & maintenance costs of the airport, a transfer from the General Fund is made to fill the gap.

**604 432.52 WASTEWATER: COLLECTION SYSTEM**

*The Collection System department is the division of the Wastewater Fund which operates and maintains the sewer collection system and associated lift stations.*

**2014 Highlights**

- Sanitary Sewer Replacement Project was bid and completed within budget.
- 5<sup>th</sup> Avenue Storm Sewer Phase II Project was completed.

**Performance Measures**

**Goal:** Maintain the storm sewers, sanitary sewer, and lift stations in good working order. This includes maintenance of the system as well as identifying and repairing major sources of inflow and infiltration.

**Objectives:**

- ◇ Identify and reduce inflow and infiltration.
- ◇ Inspect the construction of new sewers by TV camera.
- ◇ Continually clean and televise lines to maintain sewer service and identify defects.
- ◇ Prioritize and track all sewer defects until repaired.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Lift station calls (alarm computer)	101	58	100	100
One-Call locations	1,927	828	1,800	1,500
Sewer main backups	2	5	5	0
Sewer line jetting in feet	46,384	100,590	200,000	200,000
Sewer rodding for root removal in feet	9,900	21,975	45,000	30,000
Sewer televised in feet	20,081	14,260	30,000	45,000

**WASTEWATER: COLLECTION SYSTEM**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental	167,485	5,332	-	-	-	N/A
Miscellaneous Revenues	83,854	83,130	81,000	91,600	10,600	13.1%
Enterprise Operating Rev	3,357,521	3,403,234	3,329,000	3,349,700	20,700	0.6%
<b>Total Revenues</b>	<b>3,608,860</b>	<b>3,491,696</b>	<b>3,410,000</b>	<b>3,441,300</b>	<b>31,300</b>	<b>0.9%</b>
<b>Expenses</b>						
Personal Services	313,792	319,792	356,780	353,100	(3,680)	-1.0%
Other Current Expenses	105,356	100,667	164,240	170,400	6,160	3.8%
Capital Outlay	5,996	6,455	135,475	3,700	(131,775)	-97.3%
Interest on Debt	415,969	387,485	367,640	344,000	(23,640)	-6.4%
Other Expenditures	1,467,477	1,474,673	-	-	-	N/A
Miscellaneous Expense	60,000	60,000	60,000	60,000	-	0.0%
Transfers	260,700	266,540	273,250	275,750	2,500	0.8%
<b>Total Expenses</b>	<b>2,629,290</b>	<b>2,615,612</b>	<b>1,357,385</b>	<b>1,206,950</b>	<b>(150,435)</b>	<b>-11.1%</b>

**Significant Budget and Personnel Changes**

Personal Services	-	\$	3,680	Salary adjustments under compensation plan & health benefits
Equipment Maintenance	+	\$	3,000	Inflationary increase in parts an labor
Motor Fuel & Lubricants	+	\$	1,000	Increase in fuel costs
Electricity	+	\$	1,500	Increase in rates

**Capital Purchases**

Computers & Equipment	\$	1,200	Replace Computer
Vehicles & Equipment	\$	2,500	Replace Portable Generator

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.10	.10	.10	.10	.10
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
<b>Total</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>

❖ Superintendent and Asst. Superintendent are split among all four sewer divisions.



**604 432.56 WASTEWATER: TREATMENT FACILITY**

*The Wastewater Treatment Facility department is the division of the Wastewater Fund which operates and maintains the Wastewater Treatment Facility in compliance with State and Federal regulations.*

**2014 Highlights**

- Kept facility equipment repaired without disrupting operations.
- Facility operated without a reportable violation in 2014.
- Facility received O & M award from the Department of Environment and Natural Resources for 2014.

**Performance Measures**

**Goal:** Treat the City's wastewater cost effectively while maintaining compliance with all applicable regulations and protecting the environment and public health.

**Objectives:**

- ◇ Comply with the Surface Water Discharge outfall 002 permit.
- ◇ Comply with the sludge permit.
- ◇ Continue process training.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Gallons of sludge land applied	1,778,220	0	2,000,000	2,000,000
Millions of gallons of wastewater discharged	1,060	541	1,000	1,000
Hours of preventive maintenance	5364	2686	5400	5400

**WASTEWATER: TREATMENT FACILITY**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenues	-	14,575	-	-	-	N/A
Miscellaneous Revenues	11,301	9,832	5,000	5,000	-	0.0%
<b>Total Revenues</b>	<b>11,301</b>	<b>24,407</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses</b>						
Personal Services	340,360	363,984	375,660	387,250	11,590	3.1%
Other Current Expenditures	424,326	449,078	498,700	511,050	12,350	2.5%
Capital Outlay	40,573	59,583	32,300	556,400	524,100	1,622.6%
<b>Total Expenses</b>	<b>805,259</b>	<b>872,645</b>	<b>906,660</b>	<b>1,454,700</b>	<b>548,040</b>	<b>60.4%</b>

**Summary of Budget and Personnel Changes**

Personal Services	+ \$	11,590	Salary adjustments under compensation plan & health benefits
Electricity	+ \$	5,600	Increase in rates
Insurance Premiums	+ \$	6,200	Increase in property valuations

**Capital Purchases**

Computers & Equipment	\$	1,200	Replace Computer
Other Improvements	\$	19,000	Flooring Replacement in Admin Building
Other Improvements	\$	17,000	Sidewalk removal and replacement
Other Improvements	\$	41,000	Ultraviolet Disinfection System Engineering
Other Improvements	\$	447,000	Sodium Hydroxide storage addition
Vehicles & Equipment	\$	1,200	Replace portable meters
Vehicles & Equipment	\$	30,000	Replace load out pump

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent (FTE)	.20	.20	.20	.20	.20
Asst. Superintendent (FTE)	.10	.10	.10	.10	.10
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
<b>Total</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>

**604 432.57 WASTEWATER: INDUSTRIAL PRETREATMENT**

*The Industrial Pretreatment Program Department is the division of the Wastewater Fund that works to prevent the introduction of pollutants into the Wastewater Treatment Facility which may cause pass-through or interference with the treatment process.*

**2014 Highlights**

- The industrial pretreatment staff enforced the Environmental Protection Agency (EPA) approved program.

**Performance Measures**

**Goal:** To continue with the implementation and enforcement of the EPA approved pretreatment program.

**Objectives:**

- ◇ Sample and monitor all significant industrial users by December 31<sup>st</sup> of each year.
- ◇ Inspect each significant industrial user (SIU) by December 31<sup>st</sup> each year.
- ◇ To give public notice to all significant industrial users in significant noncompliance by March 1<sup>st</sup> of each year.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of SIU inspections performed	15	5	16	14
Number of SIU monitoring events performed	36	25	42	42
Number of SIU's permitted	15	15	16	14
Number of NOV's issued	8	3	10	10
Number of sump pump inspections	96	88	200	200
Number of commercial inspections	26	29	50	50

**WASTEWATER: INDUSTRIAL PRETREATMENT****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Enterprise Operating Revenues	405	155	500	500	-	0.0%
Total Revenues	405	155	500	500	-	0.0%
<b>Expenses</b>						
Personal Services	125,989	129,712	135,550	139,250	3,700	2.7%
Other Current Expenditures	27,269	27,940	31,900	31,600	(300)	-0.9%
Capital Outlay	2,944	4,150	-	1,200	1,200	N/A
Total Expenses	156,202	161,802	167,450	172,050	4,600	2.7%

**Summary of Budget and Personnel Changes**

Personal Services + \$ 3,700 Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Computers & Equipment \$ 1,200 Replace Computer

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Wastewater Superintendent (FTE)	.60	.60	.60	.60	.60
Pretreatment Asst.	1	1	1	1	1
<b>Total</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>

**604 432.58 WASTEWATER: LABORATORY**

*The Laboratory Department is the division of the Wastewater Fund that collects and analyzes samples in order to maintain process control and permit compliance.*

**2014 Highlights**

- Maintained the quality assurance/quality control program.

**Performance Measures**

**Goal:** Enter accurate data into the Laboratory Information Management System so the discharge monitoring report may be completed by the 14th of each month. Maintain the Quality Assurance/Quality Control program to ensure that only accurate data is produced and reported.

**Objectives:**

- ◇ To produce accurate data efficiently.
- ◇ To maintain accurate bench sheets.
- ◇ To complete all sampling and analysis as required by NPDES and groundwater permits.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of Wastewater samples analyzed	12,629	6,375	12,750	12,750
Number of sludge samples analyzed	3,811	1,841	4,000	4,000

**WASTEWATER: LABORATORY****Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenues	-	-	-	-	-	N/A
Total Revenues	-	-	-	-	-	N/A
<b>Expenses</b>						
Personal Services	144,181	153,743	157,480	162,380	4,900	3.1%
Other Current Expenditures	43,062	44,365	53,970	53,900	(70)	-0.1%
Capital Outlay	7,991	7,455	8,850	16,900	8,050	91.0%
Total Expenses	195,234	205,563	220,300	233,180	12,880	5.8%

**Summary of Budget and Personnel Changes**

Personal Services                   + \$     4,900   Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Lab Equipment                     \$     16,200   Replace dishwasher, benchtop pH meter, & ammonia distillation unit

Computers & Equipment           \$         700   Purchase software

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.20	.20	.20	.20	.20
Lab Technicians	2	2	2	2	2
<b>Total</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>

**605 432.30 SOLID WASTE: COLLECTION**

*The Solid Waste Collection division of the Solid Waste Fund exists to provide residential solid waste pickup for the City residents and to keep our community clean and free of debris.*

**2014 Highlights**

- GPS routing system installed to dispatch and track responses to missed garbage calls.

**Performance Measures**

**Goal:** To provide year round effective, cost efficient residential solid waste collection service.

**Objectives:**

- ◇ Collect all residential solid waste in an efficient systematic manner with minimal complaints.
- ◇ Help maintain a clean community by minimizing roadside litter.

<b>Measure</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Number of stops per MSW route #1 – Truck C-7	102,471	51,078	103,000	104,000
Number of stops per MSW route #2 – Truck 11auto2	135,651	64,047	129,000	130,000
Number of stops per MSW route #3 – Truck 11auto1	152,067	74,589	152,000	153,000

**SOLID WASTE: COLLECTION**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Miscellaneous Revenues	248	242	200	250	50	25.0%
Enterprise Operating Rev	473,425	484,784	475,000	483,950	8,950	1.9%
<b>Total Revenues</b>	<b>473,673</b>	<b>485,026</b>	<b>475,200</b>	<b>484,200</b>	<b>9,000</b>	<b>1.9%</b>
<b>Expenses</b>						
Personal Services	354,605	388,536	386,140	394,150	8,010	2.1%
Other Current Expenditures	127,538	138,318	147,550	149,900	2,350	1.6%
Capital Outlay	277	11,899	37,000	71,200	34,200	92.4%
Transfer to General Fund	214,100	247,460	246,200	227,200	(19,000)	-7.7%
<b>Total Expenses</b>	<b>696,520</b>	<b>786,213</b>	<b>816,890</b>	<b>842,450</b>	<b>25,560</b>	<b>3.1%</b>

**Significant Budget and Personnel Changes**

Personal Services	+ \$	8,010	Salary adjustments under compensation plan & health benefits
Motor Fuel & Lubricants	+ \$	2,000	Increase in fuel costs
<b>Capital Purchases</b>			
Other	\$	32,200	New and Replacement Dumpsters/Carts
Vehicles & Equipment	\$	39,000	Purchase replacement Pickup

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Collection Supervisor (FTE)	.60	.60	.60	.60	.60
Collection Workers (FTE)	4.80	4.80	4.80	4.80	4.80
Part-time employee (FTE)	0	0	0	.15	0
<b>Total</b>	<b>5.57</b>	<b>5.57</b>	<b>5.57</b>	<b>5.72</b>	<b>5.57</b>

❖ Solid Waste collection personnel are split between the two divisions.

**605 432.40 SOLID WASTE: DISPOSAL**

*The Sanitary Landfill provides environmentally safe and cost effective solid waste disposal for the City of Watertown and surrounding area. The Landfill is a Regional Sub-title D Solid Waste Facility and is regulated by both State and Federal regulations.*

**2014 Highlights**

- Cell #5 Construction Project completed.
- East half of Compost Pad was milled and overlaid.

**Performance Measures**

**Goal:** The Watertown Regional Landfill’s goal is to maintain a facility in accordance with all applicable codes, regulations and permits of the State and Federal governments.

**Objectives:**

- ◇ Maintain landfill permit compliance.
- ◇ Monitor landfill compliance with the Storm Water Pollution Prevention Plan.
- ◇ Maintain records.
- ◇ Maximize productivity/minimize costs.
- ◇ Maintain equipment and buildings.

Measure	2013 Actual Total	2014 Actual 1/1-6/30	2014 Estimated Total	2015 Projected Total
MSW (tons)	43,517	20,868	41,736	42,000
White Goods (tons)	112	68	136	120
Wood (tons)	2,975	678	1,356	1,400

**SOLID WASTE: DISPOSAL**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Licenses and Permits	50	-	-	-	-	N/A
Intergovernmental Rev	115,223	274,553	296,400	-	(296,400)	-100.0%
Miscellaneous Rev	21,758	15,053	8,300	9,000	700	8.4%
Enterprise Operating Rev	1,380,135	1,471,440	1,385,000	1,421,700	36,700	2.6%
<b>Total Revenues</b>	<b>1,517,166</b>	<b>1,761,046</b>	<b>1,689,700</b>	<b>1,430,700</b>	<b>(259,000)</b>	<b>-15.3%</b>
<b>Expenses</b>						
Personal Services	402,792	433,657	448,030	450,200	2,170	0.5%
Other Current Exp	331,351	392,291	387,680	408,300	20,620	5.3%
Capital Outlay	19,383	14,595	362,500	913,500	551,000	152.0%
Other Expenditures	604,424	521,950	95,000	95,000	-	0.0%
<b>Total Expenses</b>	<b>1,357,950</b>	<b>1,362,493</b>	<b>1,293,210</b>	<b>1,867,000</b>	<b>573,790</b>	<b>44.4%</b>

**Significant Budget and Personnel Changes**

Personal Services	+	\$	2,170	Salary adjustments under compensation plan & health benefits
Professional & Test Fees	+	\$	5,000	Adjust to actual costs
Equipment Maintenance	+	\$	6,300	Inflationary increase in labor and materials
Building Maintenance	+	\$	4,300	Inflationary increase in labor and materials
Ag & Hort. Supplies	+	\$	3,000	Increase in supply costs
Electricity	+	\$	2,000	Increase in rates

**Capital Purchases**

Vehicles & Equipment	\$	660,000	Replace Compactor
Vehicles & Equipment	\$	225,000	Replace Loader
Other	\$	15,000	Catch Fence
Other	\$	13,500	Cell #6 Design and Bid

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Supervisor of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Landfill Supervisor	1	1	1	1	1
Landfill Workers	6	6	6	6	6
<b>Total</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>

**605 432.45 SOLID WASTE: RECYCLING**

*The Recycling division of the Solid Waste Fund is used to maximize landfill use by minimizing solid waste generated through promoting the reuse of materials such as yard waste/composting, tree and untreated wood chipping and recycling of metals, plastics, cardboard and paper products.*

**2014 Highlights**

- Single Stream recycling tonnage continued to show minor increases in first 5 months.
- GPS routing system has been useful in scheduling yard waste route assistance.

**Performance Measures**

**Goal:** To provide efficient collection and marketing of recyclable materials and accurately track recycle data to account for solid waste reduction.

**Objectives:**

- ◇ Maximize recycling for the purpose of extending the landfill useful life.
- ◇ Maintain curbside recycling program.
- ◇ Continue to enhance the yard waste drop-off site program.
- ◇ Minimize overtime expenditures.

<b>Measures</b>	<b>2013 Actual Total</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
Recycling truck stops	61,529	31,511	63,000	64,500
Grass recycling truck stops	85,898	33,090	83,000	84,000

**SOLID WASTE: RECYCLING**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Intergovernmental Revenue	114,725	118,075	-	-	-	N/A
Miscellaneous Revenues	49,619	29,321	15,000	15,000	-	0.0%
Enterprise Operating Revenues	407,868	421,570	398,000	410,000	12,000	3.0%
Total Revenues	572,212	568,966	413,000	425,000	12,000	2.9%
<b>Expenses</b>						
Personal Services	211,289	240,769	261,990	271,600	9,610	3.7%
Other Current Expenditures	139,135	74,205	95,850	99,400	3,550	3.7%
Capital Outlay	17,027	39,085	118,000	378,900	260,900	221.1%
Total Expenses	367,451	354,059	475,840	749,900	274,060	57.6%

**Significant Budget and Personnel Changes**

Personal Services	+	\$ 9,610	Salary adjustments under compensation plan & health benefits
Insurance Premiums	+	\$ 2,550	Increase in property valuation
Equipment Maintenance	+	\$ 1,000	GPS Equipment maintenance contract

**Capital Purchases**

Other	\$ 105,000	Compost Pad Maintenance
Other	\$ 16,900	New & Replacement Automated Recycling Containers
Vehicles & Equipment	\$ 257,000	Replace Automated recycling truck

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.16	.16	.16	.16	.16
Collections Supervisor (FTE)	.40	.40	.40	.40	.40
Collection Workers (FTE)	3.20	3.20	3.20	3.20	3.20
Part-time Employee (FTE)	.13	.13	.15	0	0
<b>Total</b>	<b>3.89</b>	<b>3.89</b>	<b>3.91</b>	<b>3.76</b>	<b>3.76</b>

❖ Solid Waste collection personnel are split between the two divisions.

**606 435.00 AIRPORT**

*The Airport provides the regional community inexpensive air transportation for business and personal use and provides a base of operation for General Aviation traffic.*

**2014 Highlights**

- A new 521 Case Wheel loader was purchased.
- A new ARFF Fire truck was ordered.

**Performance Measures**

**Goal:** Make the airport as self sufficient as possible.

**Objectives:**

- ◇ Increase the number of tenants at the airport at fair market value rates.
- ◇ Decrease costs associated with inventory and maintenance and high cost invoices.

<b>Measures</b>	<b>2013 Actual</b>	<b>2014 Actual 1/1-6/30</b>	<b>2014 Estimated Total</b>	<b>2015 Projected Total</b>
City T-hangar occupancy rate	18	18	18	18
Total Utility costs	51,800	11,787	23,787	27,000
Building & Equipment maintenance costs	33,950	5,213	17,000	20,000
Total Operating revenues	135,240	285,817	500,000	500,000
Total Operating expenses	396,672	73,385	178,965	186,850

**AIRPORT**

**Budget Summary**

Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Increase/Decrease Amount	% Change
<b>Revenues</b>						
Taxes	4,865	6,032	7,000	3,000	(4,000)	-57.1%
Intergovernmental Revenues	-	1,468	-	-	-	N/A
Miscellaneous Revenues	-	88	-	-	-	N/A
Enterprise Operating Revenues	119,981	143,447	100,246	122,340	22,094	22.0%
Other Financing Sources	365,000	260,000	367,500	355,000	(12,500)	-3.4%
<b>Total Revenues</b>	<b>489,846</b>	<b>411,035</b>	<b>474,746</b>	<b>480,340</b>	<b>5,594</b>	<b>1.1%</b>
<b>Expenses</b>						
Personal Services	211,161	215,321	235,050	213,350	(21,700)	-9.2%
Other Current Expenditures	162,370	202,478	186,450	193,550	7,100	3.8%
Capital Outlay	76,759	19,361	430,000	66,000	(364,000)	-84.7%
Other Expenditures	347,904	566,472	-	-	-	N/A
<b>Total Expenses</b>	<b>798,194</b>	<b>1,003,632</b>	<b>851,500</b>	<b>472,900</b>	<b>(378,600)</b>	<b>-44.5%</b>

**Significant Budget and Personnel Changes**

Personal Services	- \$	21,700	Salary adjustments under compensation plan & health benefits
Insurance Premiums	+ \$	6,550	Increase in property and equipment valuations
Expert & Consultant Services	+ \$	11,000	Adjust to actual costs
Rent-Machinery & Equipment	- \$	1,000	Adjust to actual costs
Maintenance to Other	+ \$	2,000	Increase in rates
Cleaning Supplies	+ \$	1,000	Increase in cleaning supply costs
Motor Fuel & Lubricants	- \$	1,000	Adjust to actual costs
Parts for Equipment	- \$	6,000	Full inventory on hand
Education & Rec Supplies	- \$	6,000	Decrease in materials used
Cleaning Service	- \$	1,500	Adjust to actual costs
Travel Exp Personnel	+ \$	1,000	Additional travel and increase in costs
Electricity	+ \$	1,250	Increase in rates
<b>Capital Purchases</b>			
Vehicles & Equipment	\$	15,000	Vehicle Tires
Vehicles & Equipment	\$	35,000	Replace Mowers
Other Improvements	\$	16,000	HVAC system in Shop

**Summary of Personnel**

Position	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Airport Manager	1	1	1	1	1
Airport Maintenance worker	2	2	2	2	2
Part-time employee (FTE)	.88	1.08	1.02	1.15	1.15
<b>Total</b>	<b>3.88</b>	<b>4.08</b>	<b>4.02</b>	<b>4.15</b>	<b>4.15</b>





## The Capital Budget

In order for the City of Watertown to meet the need for public facilities and improvements, careful planning is required to insure the availability of financial resources when the improvements occur. The City updates a capital improvement plan (CIP) each year in August as part of the annual budgeting and planning process. Capital expenditures in the CIP include expenditures for any acquisition, expansion, replacement or rehabilitation of 1) infrastructure or 2) physical assets including buildings and equipment. There is no dollar limit threshold for department heads when they update their expected capital expenditure needs for the coming year. Not having small dollar capital expenditures included in the department's operational budget allows more consistency from year to year resulting in better budgetary control.

The major emphasis in the City's CIP in the upcoming year will be the Multipurpose Facility, 5 Plex Softball/Baseball Complex, Ice Arena Complex, land for future development, and continuing to upgrade the streets and storm sewer system. The CIP budget includes an annual milling & overlay program to ensure the best condition of the streets as possible. The major street project for 2015 will be the 19<sup>th</sup> St. East reconstruction and the reconstruction of Highway 212 to 1<sup>st</sup> Ave. Northeast. There is usually one significant storm sewer project planned and completed each year as identified by the 2005 revised drainage study conducted by Aason Engineering. The Zoo will have improvements in 2015 consisting of fence replacement and crack sealing walkways throughout the zoo as well as the parking lots.

Included within this document is a description of the significant nonrecurring capital expenditures. Also included is the detailed schedule of the 2015 capital purchases by department.

**2015 CAPITAL IMPROVEMENT PROJECTS**

**Multipurpose Community Recreation Facility** – The new facility will replace the current Community Recreation Center and pool complex that is currently adjacent to the High School. The facility will be located next to the new Middle School and with approximately 104,000 square feet of space that will hold an expanded exercise area, 25 meter 8 lane pool with a “zero entry” leisure pool, a larger walking/running track, and up to six gymnasiums that will have seating for over 2,000 spectators. This project was referred to a vote by the community and received a 72.8% voter approval to continue the construction project not to exceed \$24,000,000. The City Council has authorized the issuance of Sales Tax Revenue Bonds to pay for the costs associated with the construction and equipment needs of the new facility. There is currently a fundraising committee that is working on a plan to request private funding to help offset the costs of this project as well as the new softball complex and Ice Arena mentioned below. Any private funding received for these three projects will offset the city’s contribution to construction costs.

<u>Funding Source</u>	<u>Funding Amount</u>
Sales Tax Revenue Bonds	\$ 24,000,000

**Future Impact on Operating Budget:** Since Revenue Bonds will used to fund this project, additional principal and interest payments will be added to future budgets. Since the facility is larger than the current facility, there will be additional staffing and Utility costs associated as well. However, user fees and increased memberships to the facility is expected to help offset those additional costs of increased square footage.

**Additional 5-plex Softball Complex** – The City currently as a softball complex that holds seven fields used by youth ages 10 – 18 as well as adults. Space is limited and the number of teams is at its capacity with no ability for expansion. This new complex will be located in Southeast part of town adjacent to the Anza Soccer Complex. This will allow for more room and shared parking with the soccer complex to cut down on the cost of the new facility. With the additional fields, the youth program through the Recreation Department will allow those programs to use the current facility instead of neighborhood parks in residential neighborhoods. It will also allow for the expansion of both the youth and adult leagues allowing everyone the opportunity to participate.

<u>Funding Source</u>	<u>Funding Amount</u>
Sales Tax Revenue Bonds	\$ 5,000,000

**Future Impact on Operating Budget:** With a second complex apart from the current fields, additional staff and equipment will need to be purchased to maintain the fields during summer months. Most of the staff will be part-time seasonal staff. Any additional full-time staff will be used at the Ice Arena during the winter months. Since this project is also funded with revenue bonds, principal and interest payments will increase in future years until the bonds are paid off.

**Ice Arena Complex** – The current Ice Arena is approximately 40 years old and is in need of major remodeling. After reviewing the costs of remodeling the current facility and adding an additional sheet of ice versus a new facility, the decision was made to start the planning process for a new two sheets of ice facility located next to the additional 5-plex softball complex. This will allow the two facilities to share parking space since they are used during different seasons and allow space for future expansion where the current facility is land locked between other buildings.

<u>Funding Source</u>	<u>Funding Amount</u>
Sales Tax Revenue Bonds	\$ 1,000,000
Capital Improvement Sales Tax/Private Funding	\$ 6,000,000

**Future Impact on Operating Budget:** With an additional sheet of ice, there will be more costs associated with the Utilities as well as additional equipment needed for maintaining the facility. However, the old facility will no longer be used for ice and the new facility should be more energy efficient making the cost increase manageable.

CAPITAL OUTLAY BUDGET SUMMARY  
FISCAL YEAR 2015

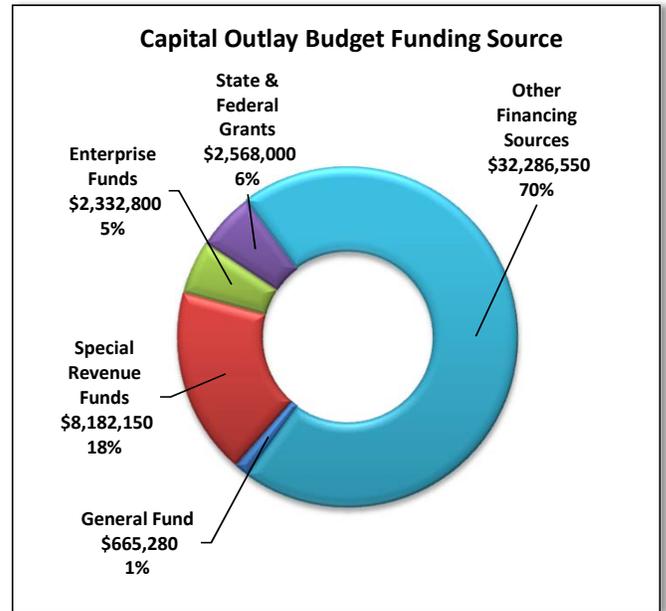
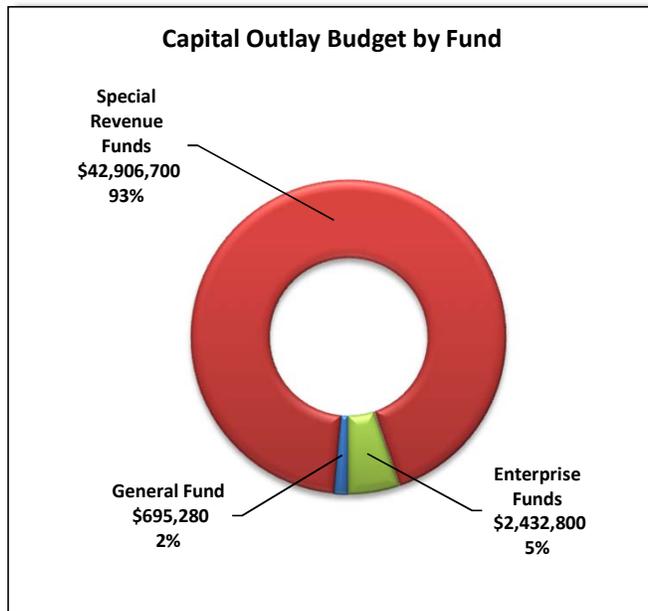
**FUND TYPE**

General Fund	\$	695,280
Special Revenue Funds	\$	42,906,700
Enterprise Funds	\$	2,432,800
All Funds	\$	<u>46,034,780</u>

CAPITAL OUTLAY FUNDING SUMMARY  
FISCAL YEAR 2015

**REVENUE SOURCE**

General Fund	\$	665,280
Special Revenue Funds	\$	8,182,150
Enterprise Funds	\$	2,332,800
State & Federal Grants	\$	2,568,000
Other Financing Sources	\$	32,286,550
All Funding Sources	\$	<u>46,034,780</u>



CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2015

DEPARTMENT	DESCRIPTION	2015
<b>101</b>	<b>GENERAL FUND</b>	
Mayor	Replace Mayor's Computer	\$ 1,500
City Hall	Printer Management System	8,000
Engineering	Replace GIS Server	9,000
Engineering	Replace Computers	4,000
Police	DVR and Cameras for PD Facility	1,900
Police	Tasers (36)	45,500
Police	Software	5,000
Police	Computers	10,000
Police	Patrol Car Computers	9,000
Police	Patrol Cars	60,950
Police	Cameras/AED's/Equipment	10,800
Fire	Weather Siren	20,000
Fire	Turnout Gear	7,500
Fire	Machinery & Equipment	30,000
Building Services	Computers & Equipment	6,000
Street	Computers & Equipment	9,900
Street	Milling/Planer Machines	18,000
Street	Skid Steer with Attachments	48,000
Street	Dump Trucks	220,000
Street	Sander Box	16,500
Street	Railroad Crossing & Other Improvements	8,000
Cemetery	Thawing Equipment	1,000
Animal Control	Cages, etc.	600
Forestry	Chain Saw	750
Library	Computers & Equipment	2,325
Library	ILS Conversion	55,055
Library	Book Budget	86,000
	<b>GENERAL FUND TOTAL</b>	<b>\$ 695,280</b>
<b>SPECIAL REVENUE FUNDS</b>		
<b>201</b>	<b>PARK &amp; RECREATION FUND</b>	
Supervision	Computers	\$ 1,500
Recreation Programs	Computers	1,500
Recreation Programs	Pitching Machine	1,900
Recreation Programs	Replace Baseball/Softball Equipment	2,500
Recreation Programs	Replace Skate Ramp Surface	4,000
Golf Course	Replace Aerator	29,000
Golf Course	Replace Tractor	32,000
Golf Course	Replace Patio Tables & Chairs	2,500
Golf Course	Golf Carts	185,000
Family Aquatic Center	Replece Deck Furniture	7,500
Koch Complex	Improvements to Irrigation	3,500
Auditorium	Install Wall mats	9,500
Auditorium	East Roof Replacement	11,300
Auditorium	Replace Storage Shed Door	8,000
Zoo	Replace Two-way Radios	2,200
Zoo	Repair Roof on Kangaroo Building	21,000
Zoo	Zoo Animals	7,000
Park System	Weed Whips	500
Park System	Bleachers	3,000
Park System	Anza Bleacher Pad	6,000
Park System	Playground Equipment	6,000
City Park & Camping	Replace Hot Water Heater	3,500
City Park & Camping	Beachfront Irrigation	5,000
City Park & Camping	Shigles on Park Shop	3,300
	<b>PARK AND RECREATION FUND TOTAL</b>	<b>\$ 357,200</b>

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2015 (cont.)**

<b>DEPARTMENT</b>	<b>DESCRIPTION</b>	<b>2015</b>
<b>204</b>	<b>WATERTOWN COMMUNITY RECREATION CENTER FUND</b>	
WCRC	Fitness Equipment	\$ 25,000
	<b>WCRC FUND TOTAL</b>	<b>\$ 25,000</b>
<b>212</b>	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>	
Mayor	Senior Citizens Center	\$ 5,000
Information Technology	Fiber Optic Infrastructure	25,000
City Hall	City Hall Improvements	60,000
City Hall	New Multipurpose Facility	24,000,000
Engineering	GIS Implementation	29,500
Public Safety	Ambulance	205,000
Public Safety	E-911 ProAQ Software	88,000
Street System Improvements	Sidewalk, Curb & Gutter Program	75,000
Street System Improvements	Milling & Overlay Annual Program	800,000
Street System Improvements	Traffic Signal Improvements	60,000
Street System Improvements	Industrial Park/Economic Development Projects	75,000
Street System Improvements	Seal Coating/Crack Sealing	350,000
Street System Improvements	Purchase Land	210,000
Street System Improvements	19th St. East Reconstruction	1,420,000
Street System Improvements	11th St. North	353,000
Street System Improvements	11th St. East from Hwy 212 to 1st Ave. NE	1,023,000
Street System Improvements	Summerwood Street Replacement	300,000
Street System Improvements	Uptown Parking Lot/Alley Improvements	100,000
Storm Sewer/Flood Control Improvements	Misc. Storm Sewer Projects	100,000
Storm Sewer/Flood Control Improvements	Box Culverts - 23rd Street	220,000
Storm Sewer/Flood Control Improvements	19th St. East Storm Sewer	200,000
Storm Sewer/Flood Control Improvements	11th St. E Storm Sewer & Roby Floodway Channel	200,000
Cemetery	Asphalt Paving	45,000
Golf Course	Course Renovations	240,000
Family Aquatics Center	Aggregate Flooring	31,000
Park System	New Softball Complex	5,000,000
Park System	Recreational Trail Expansion	175,000
Park System	Park Sidewalks/Walkway Program	25,000
Zoo	Fence Replacement	65,000
Ice Arena	New Ice Arena - 2nd Sheet of Ice	7,000,000
Forestry	Boulevard Trees	12,000
	<b>CAPITAL IMPROVEMENT SALES TAX FUND TOTAL</b>	<b>\$ 42,491,500</b>
<b>214</b>	<b>E-911 DISPATCH CENTER</b>	
E-911	Map Server Software	\$ 15,000
	<b>E-911 DISPATCH CENTER FUND TOTAL</b>	<b>\$ 15,000</b>
<b>226</b>	<b>LIBRARY FINES FUND</b>	
Library	Computers	\$ 8,000
Library	ILS Conversion	10,000
	<b>LIBRARY FINES FUND TOTAL</b>	<b>\$ 18,000</b>
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 42,906,700</b>

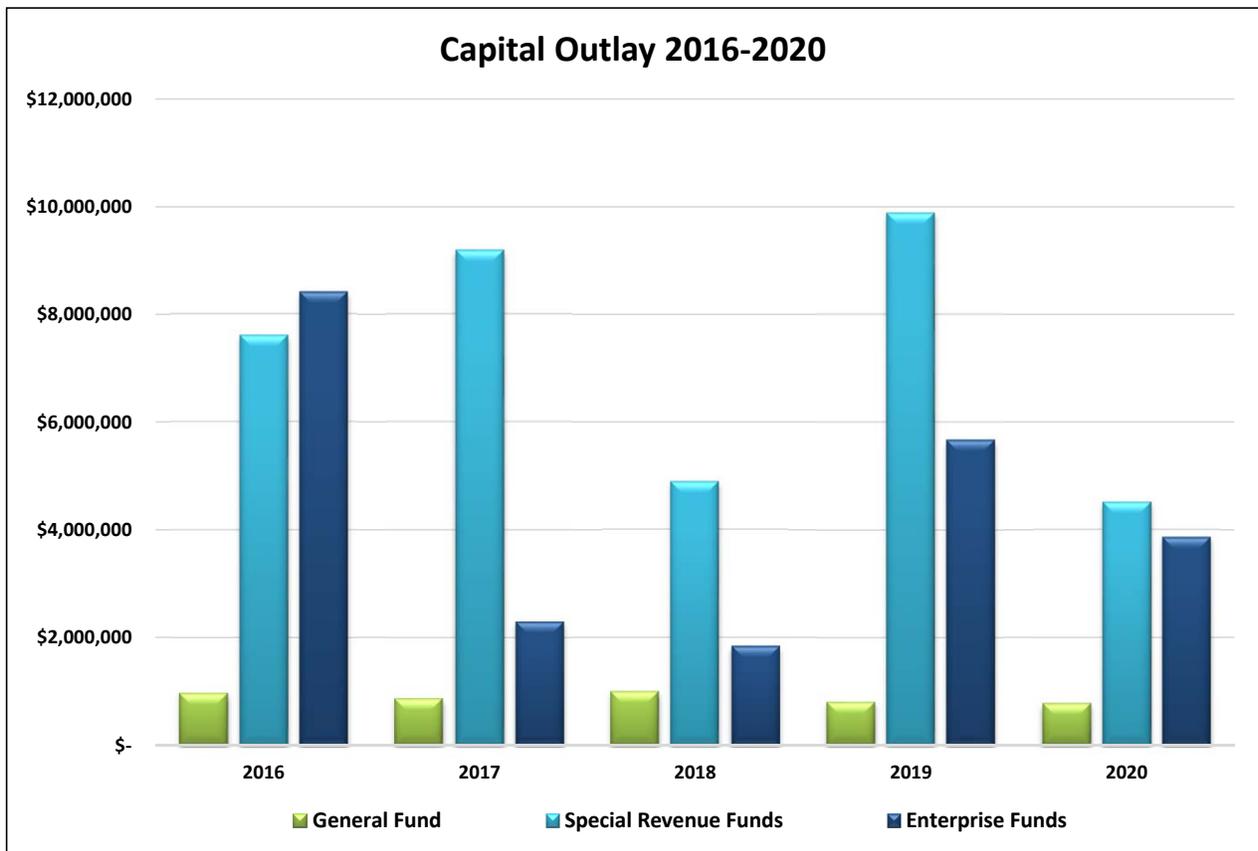
**CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2015 (cont.)**

**ENTERPRISE FUNDS**

<b>DEPARTMENT</b>	<b>DESCRIPTION</b>	<b>2015</b>
<b>604</b>	<b>SEWER FUND</b>	
Collection Division	Portable Generator	\$ 2,500
Collection Division	Computers	1,200
Collection System Improvements	Master Plan/Rehab TBD	325,000
Wastewater Treatment Facility	Replace Computers	1,200
Wastewater Treatment Facility	Portable Meters	1,200
Wastewater Treatment Facility	Load Out Pump	30,000
Wastewater Treatment Facility	Flooring Replacement in Administration Building	19,000
Wastewater Treatment Facility	Sidewalk Removal and Replacement	17,000
Wastewater Treatment Facility	Sodium Hydroxide Storage Addition	447,000
Wastewater Treatment Facility	Ultraviolet Disinfection System Engineering	41,000
Industrial Pretreatment Division	Replace Computers	1,200
Laboratory	Software	700
Laboratory	Ammonia Distillation Unit	8,600
Laboratory	Dishwasher Replacement	7,000
Laboratory	Replacement pH Meter	600
	<b>WASTE WATER TREATMENT PLANT FUND TOTAL</b>	<b>\$ 903,200</b>
<b>605</b>	<b>SOLID WASTE FUND</b>	
Collection	Refuse Containers - 300/450 Gallon	\$ 11,400
Collection	Refuse Carts (95 Gallon)	20,800
Collection	Purchase New Pickup w/plow	39,000
Disposal	Purchase Replacement Compactor	660,000
Disposal	Purchase Replacement Loader	225,000
Disposal	Catch Fence	15,000
Disposal	Cell #6 Design and Bid	13,500
Recycling	Automated Recycling Truck	257,000
Recycling	Automated Grass Containers	16,900
Recycling	Compost Pad Maintenance	105,000
	<b>SOLID WASTE FUND TOTAL</b>	<b>\$ 1,363,600</b>
<b>606</b>	<b>AIRPORT FUND</b>	
Airport	Vehicle Tires	\$ 15,000
Airport	Replacement Mowers	35,000
Airport	HVAC System install in Shop	16,000
Airport	Runway Reconstruction 12/30 - Design	100,000
	<b>AIRPORT FUND TOTAL</b>	<b>\$ 166,000</b>
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 2,432,800</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 46,034,780</b>

**CAPITAL OUTLAY PLAN SUMMARY  
FISCAL YEARS 2016-2020**

<b>FUND TYPE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
General Fund	\$ 977,850	\$ 877,350	\$ 1,007,550	\$ 815,600	\$ 789,450
Special Revenue Funds	\$ 7,607,382	\$ 9,186,534	\$ 4,884,286	\$ 9,887,638	\$ 4,511,440
Enterprise Funds	\$ 8,414,550	\$ 2,305,100	\$ 1,845,650	\$ 5,675,850	\$ 3,866,000
All Funds	\$ 16,999,782	\$ 12,368,984	\$ 7,737,486	\$ 16,379,088	\$ 9,166,890



**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2016-2020**

DEPARTMENT	DESCRIPTION	2016	2017	2018	2019	2020
<b>101</b>	<b>GENERAL FUND</b>					
Mayor	Computers	\$ -	\$ -	\$ -	\$ 1,500	\$ -
Mayor	Printers	-	-	800	-	-
Mayor	Laptops - Mayor/Council	-	15,000	-	-	-
Attorney	Laptop	-	1,200	-	-	-
Attorney	Printers	-	800	-	-	-
Attorney	Computers	1,500	-	1,500	-	1,500
Finance	Computers	1,800	6,400	3,600	4,000	1,200
Finance	Printer/Copier	5,500	-	2,600	600	700
City Hall	Email Server	-	-	40,000	-	-
Engineering	Large Format Printer	13,000	-	-	-	-
Engineering	Replace Computers/Laptops	-	3,000	6,000	3,000	3,000
Engineering	Purchase Replacement Suburban	30,000	-	-	-	-
Engineering	GPS Survey Equipment	-	-	-	13,000	-
Police	Computers	4,000	4,000	3,000	3,000	3,000
Police	Servers/Printers	12,000	-	-	-	-
Police	Patrol Cars	140,000	140,000	140,000	140,000	140,000
Police	Phone System	-	-	40,000	-	-
Police	Snowblower	-	-	2,000	-	-
Police	Treadmill	-	-	6,000	-	-
Police	Firearms	-	51,000	-	-	-
Police	AED's	-	8,400	8,400	-	-
Police	Office Furniture	-	-	-	-	10,000
Police	Portable Radios	-	41,000	41,000	41,000	-
Police	IP Based Cameras	10,000	-	-	-	-
Fire	Thermal Imaging Camera	-	-	-	15,000	-
Fire	Hoses & Nozzles	4,000	-	4,200	-	-
Fire	Turnout Gear	7,900	8,300	8,700	9,100	9,600
Fire	Service Pickup	40,000	-	-	-	-
Fire	Command Vehicles	27,500	-	-	-	45,000
Fire	SCBA Equipment	-	-	30,000	-	32,000
Fire	Foam Trailer	-	40,000	-	-	-
Fire	JAWS Rescue Equipment	-	-	35,000	-	-
Fire	Replace Main Fire Station Roof	-	-	-	-	40,000
Ambulance	CPR Equipment	-	-	14,000	-	-
Ambulance	Computers & Software	54,000	-	-	-	-
Ambulance	Stair Chairs	6,000	-	-	-	-
Ambulance	Power Cot	-	17,000	-	18,400	-
Ambulance	IV Pumps	-	13,500	-	-	15,000
Ambulance	Lifepacks	50,000	-	26,000	-	-
Street	Dump Truck	190,000	-	-	270,000	-
Street	Pickup	44,000	-	-	-	-
Street	Snow Box Insert	13,000	-	-	-	-
Street	Sanders/Salt Spreaders	-	-	-	-	30,000
Street	Loader	-	152,000	160,000	-	-
Street	Motor Grader	-	218,000	226,000	-	265,000
Street	Mower & Tractor	58,000	-	-	35,000	-
Street	Railroad Crossing & Other Improvements	8,000	8,000	8,000	8,000	8,000
Street	Improvements to Electrical System	-	-	-	55,000	-
Street	Computers & Equipment	1,900	-	-	-	10,700
Street	Tandem Equipment Trailer	-	8,000	16,000	-	-
Street	Mower	-	-	-	-	39,000
Street	Steel Roller	35,000	-	-	-	-
Cemetery	Mower/Snowblower	15,000	-	15,000	-	15,000
Cemetery	Backhoe	80,000	-	-	-	-
Cemetery	Truck w/dump box	-	-	50,000	-	-
Mosquito Control	Pickup	-	28,000	-	-	-
Forestry	Chain Saw	750	750	750	750	750
Forestry	Tractor w/loader	-	-	-	75,000	-
Library	Book Budget	106,000	109,000	112,000	115,000	118,000
Library	Printer	-	-	3,000	-	-
Library	Walk Behind Vacuum	-	-	-	2,000	-
Library	Credit Card Machine	-	-	-	250	-
Building Services	Computers	2,000	4,000	4,000	6,000	2,000
Building Services	Vehicle	17,000	-	-	-	-
	<b>GENERAL FUND TOTAL</b>	<b>\$ 977,850</b>	<b>\$ 877,350</b>	<b>\$ 1,007,550</b>	<b>\$ 815,600</b>	<b>\$ 789,450</b>

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2016-2020 (cont.)**

DEPARTMENT	DESCRIPTION	2016	2017	2018	2019	2020
<b>201</b>	<b>PARK AND RECREATION FUND CONT</b>					
Supervision	Computer	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Recreation Programs	Computer	1,500	-	1,500	-	1,500
Recreation Programs	Archery Targets	4,000	-	-	-	-
Recreation Programs	Pickleball Courts at Nelson Park	-	40,000	-	-	-
Recreation Programs	Replacement Baseball/Softball Equip.	5,000	5,000	5,000	5,000	5,000
Recreation Programs	Canoes w/Trailer	-	5,000	-	-	-
Recreation Programs	Replacement Initiation Hockey Equip.	2,700	-	2,700	-	2,700
Recreation Programs	Pottery Kin	-	-	5,000	-	-
Recreation Programs	Climbing Wall	-	-	-	30,500	-
Golf Course	Server	5,000	-	-	-	-
Golf Course	ProGator Cart	27,000	-	-	-	-
Golf Course	Mowers	50,000	66,000	-	104,000	106,000
Golf Course	Utility Vehicle	-	34,000	48,000	-	-
Golf Course	Reel Grinder	26,000	-	-	-	-
Golf Course	Bedknife Grinder	18,000	-	-	-	-
Golf Course	Clubhouse Improvements	-	2,000	-	-	-
Golf Course	Grass Seeder	-	-	10,500	-	-
Golf Course	Sand Pro	-	-	-	18,000	-
Golf Course	Turflines Rollers	-	-	-	11,000	-
Golf Course	Ball Picker	-	6,000	-	-	-
Golf Course	Tractor	-	-	40,000	-	-
Golf Course	Sprayer	-	-	-	-	27,000
Golf Course	Range Ball Washer	-	-	-	-	3,000
Family Aquatic Center	Computer	1,500	-	-	-	1,500
Family Aquatic Center	Deck Play Feature	-	18,000	-	-	-
Family Aquatic Center	Deck Furniture	-	7,500	-	7,500	-
Family Aquatic Center	Tubes (50) for Lazy River	2,000	-	2,000	-	2,000
Auditorium/Fieldhouse	Tables and Chairs	7,000	-	-	-	-
Auditorium/Fieldhouse	Sissor Lift	-	21,000	-	-	-
Auditorium/Fieldhouse	Asphalt	15,550	-	-	-	-
Auditorium/Fieldhouse	Replace Protective Screen	-	-	3,500	-	-
Auditorium/Fieldhouse	Television	-	-	3,800	-	-
Zoo	Animals	10,000	7,000	7,000	7,000	7,000
Zoo	Computer/Copier	6,000	-	3,000	-	-
Zoo	Server	-	10,000	-	-	-
Zoo	Trackless Train	65,000	-	-	-	-
Zoo	Skid Steer Loader	-	40,000	-	-	-
Zoo	Passenger Van	-	25,000	-	-	-
Zoo	Truck	-	-	24,000	-	24,000
Ice Arena/Expo Building	Ice Resurfacer	-	80,000	-	-	-
Parks System	Trail Sweeper	-	60,000	-	-	-
Parks System	Tractor	-	-	60,000	-	-
Parks System	Painter	4,000	-	-	-	-
Parks System	Replace Bridge Deck behind Zoo	-	-	15,000	-	-
City Park & Camping	Picnic Tables	5,000	-	-	-	-
City Park & Camping	Mowers/Trimmers	-	50,500	-	500	-
City Park & Camping	New Window in House	20,000	-	-	-	-
	<b>PARK AND RECREATION FUND TOTAL</b>	<b>\$ 276,750</b>	<b>\$ 478,500</b>	<b>\$ 232,500</b>	<b>\$ 185,000</b>	<b>\$ 181,200</b>
<b>204</b>	<b>WATERTOWN COMMUNITY RECREATION CENTER FUND</b>					
WCRC	Fitness Equipment	\$ 48,000	\$ 48,000	\$ 48,000	\$ 78,000	\$ 78,000
	<b>WCRC FUND TOTAL</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>
<b>212</b>	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>					
Information Technolgy	Fiber Optic Infrastructure	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Information Technolgy	Document Management	35,000	-	-	-	-
City Hall	Land Purchases	100,000	100,000	100,000	100,000	100,000
Police	Indoor/Outdoor Gun Range	1,500,000	-	-	-	-
Police	Carpet & Vinyl Flooring	-	-	-	99,000	-
Fire	Weather Siren	80,000	-	-	-	-
Fire	Tender Truck	-	100,000	-	-	-
Fire	Burn Tower	-	-	-	550,000	-
Fire	Light Rescue Truck	-	-	-	270,000	-
Fire	Training Center	40,000	-	-	-	-
Ambulance	Ambulance	-	200,000	-	212,000	-
Engineering	Pictometry Update	29,500	43,900	32,950	10,000	43,900

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2016-2020 (cont.)**

**SPECIAL REVENUE FUNDS CONT.**

DEPARTMENT	DESCRIPTION	2016	2017	2018	2019	2020
<b>212</b>	<b>CAPITAL IMPROVEMENT SALES TAX FUND CONT</b>					
Street Sys Improvements	Milling & Overlay Program	\$ 880,000	\$ 920,000	\$ 960,000	\$ 1,000,000	\$ 1,000,000
Street Sys Improvements	Sidewalk, Curb & Gutter Program	200,000	200,000	200,000	-	-
Street Sys Improvements	Traffic Signal Improvements	60,000	60,000	60,000	60,000	60,000
Street Sys Improvements	Uptown Alley & Parking Lot Improv.	100,000	100,000	100,000	100,000	-
Street Sys Improvements	Seal Coating/Crack Sealing	360,000	370,000	380,000	390,000	400,000
Street Sys Improvements	Paving of Existing Gravel Streets	-	300,000	-	300,000	-
Street Sys Improvements	4th St. NE from 1st Ave N to Hwy 81	200,000	-	-	-	-
Street Sys Improvements	Reconstruct from 3rd St W to 11 St E	-	-	-	1,425,000	-
Street Sys Improvements	14th Ave. N from 11th St. to 25th St.	-	1,850,000	-	-	-
Street Sys Improvements	Industrial Park/Economic Dev.	100,000	-	100,000	-	100,000
Street Sys Improvements	Annual Street Reconstruction - TBD	800,000	840,000	880,000	920,000	960,000
Storm Sewer Improvements	Land Acquisition	200,000	200,000	-	200,000	-
Storm Sewer Improvements	Misc. Storm Sewer Projects	100,000	100,000	100,000	100,000	100,000
Storm Sewer Improvements	Big Sioux River Beautification	-	100,000	-	-	-
Storm Sewer Improvements	Sump Pump Drainage Improvements	-	-	-	50,000	50,000
Storm Sewer Improvements	Highland Blvd. Storm Sewer - 1 & 2	-	-	400,000	-	400,000
Storm Sewer Improvements	Eastwoods Drain Tile (Phase 2)	-	65,000	-	-	-
Storm Sewer Improvements	10th Ave. Detention Pond Improv.	-	-	-	100,000	-
Storm Sewer Improvements	Jensen Ave. Drainage Improvements	240,000	-	-	-	-
Cemetery	Asphalt Paving	-	50,000	-	50,000	150,000
Golf Course	Remodel Clubhouse	125,000	-	-	-	-
Golf Course	Course Renovations	150,000	150,000	150,000	150,000	125,000
Family Aquatic Center	Wave Pool	-	-	-	1,750,000	-
Family Aquatic Center	Adult Area/Spa/Lounge	-	200,000	-	-	-
Family Aquatic Center	Additional Slide	230,000	-	-	-	-
Baseball/Softball Complex	Parking Lot	405,000	-	-	-	-
Baseball/Softball Complex	Outfield Lighting	125,000	100,000	100,000	100,000	-
Baseball/Softball Complex	Other Improvements	-	-	-	-	250,000
Auditorium/Fieldhouse	Boiler System	50,000	-	-	-	-
Zoo	Tiger Exhibit	450,000	-	-	-	-
Zoo	Museum	-	1,700,000	-	-	-
Zoo	Walkway repairs/improvements	75,000	-	-	-	-
Zoo	Additional Parking	-	50,000	-	-	-
Zoo	Penquin Exhibit	-	-	550,000	-	-
Zoo	Bird World Renovation	-	-	-	500,000	-
Parks System	Recreational Trail Expansion	175,000	175,000	175,000	175,000	175,000
Parks System	Park Sidewalk/Walkway Program	25,000	-	-	-	-
Parks System	Park Shop Relocation	-	-	-	500,000	-
Parks System	River Ridge Street Improvements	-	100,000	-	-	-
Parks System	Derby Downs Grandstand	-	400,000	-	-	-
Parks System	River Ridge Park Development	-	-	-	-	150,000
City Park & Camping	Picnic Pavilion	-	-	250,000	-	-
City Park & Camping	Sewer Hookups	-	-	-	-	10,000
City Park & Camping	Replace Restroom	-	125,000	-	-	-
City Park & Camping	Comfort Station Improvements	-	-	-	250,000	-
Forestry	Boulevard Trees	12,000	15,000	15,000	15,000	15,000
Forestry	Tree Survey	35,000	-	-	-	-
Airport	Runway Reconstruction 12/30 (AIP)	300,000	-	-	-	-
Airport	Ramp Reconstruction (AIP)	-	-	5,000	195,000	-
Airport	Snow Removal Equip. Building (AIP)	-	-	-	-	100,000
Airport	Snow Plow Replacement (AIP)	-	-	-	-	17,500
	<b>CAPITAL IMPROVEMENT FUND TOTAL</b>	<b>\$ 7,208,516</b>	<b>\$ 8,640,917</b>	<b>\$ 4,584,968</b>	<b>\$ 9,598,019</b>	<b>\$ 4,233,420</b>
<b>214</b>	<b>E-911 DISPATCH CENTER</b>					
E-911	Telephone Computer Towers	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
E-911	CAD Workstations (4) & CAD Towers	4,000	-	8,000	-	4,000
E-911	PTT Adaptors	1,200	-	-	-	-
E-911	Computers & Monitors	-	3,200	-	3,800	-
E-911	Office Chairs	-	3,500	-	-	-
		<b>\$ 9,200</b>	<b>\$ 6,700</b>	<b>\$ 8,000</b>	<b>\$ 3,800</b>	<b>\$ 8,000</b>
<b>226</b>	<b>LIBRARY FINES FUND</b>					
Library	Computer Equipment	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2016-2020 (cont.)**

**SPECIAL REVENUE FUNDS CONT.**

DEPARTMENT	DESCRIPTION	2016	2017	2018	2019	2020
<b>226</b>	<b>LIBRARY FINES FUND CONT</b>					
Library	Firewalls	\$ -	\$ 1,600	\$ -	\$ -	\$ -
Library	Self Check Station	12,000	-	-	-	-
Library	Server	-	-	-	12,000	-
Library	Copier	6,000	-	-	-	-
Library	Vend Unit	6,100	-	-	-	-
	<b>LIBRARY FINES FUND TOTAL</b>	<b>\$ 34,916</b>	<b>\$ 12,417</b>	<b>\$ 10,818</b>	<b>\$ 22,819</b>	<b>\$ 10,820</b>
<b>273</b>	<b>SIOUX RIVER WATERSHED PROJECT</b>					
Sioux River Watershed	Pickup	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	<b>WATERSHED PROJECT TOTAL</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>SPECIAL REVENUE TOTAL</b>	<b>\$ 7,607,382</b>	<b>\$ 9,186,534</b>	<b>\$ 4,884,286</b>	<b>\$ 9,887,638</b>	<b>\$ 4,511,440</b>

**ENTERPRISE FUNDS**

DEPARTMENT	DESCRIPTION	2016	2017	2018	2019	2020
<b>604</b>	<b>SEWER FUND</b>					
Collection	Computer/Equipment	\$ 750	\$ -	\$ 1,200	\$ -	\$ -
Collection	SCADA Computer	-	-	3,750	-	-
Collection	Air Compressor	-	-	19,000	-	-
Collection	Confined Space Entry Equipment	-	5,700	-	-	-
Collection	Gas Meter	-	2,500	-	-	-
Collection	Steamer	-	-	134,000	-	-
Collection	Pickup w/Snow Plow	-	-	-	39,000	39,000
Collection	Jetter	-	-	300,000	-	-
Sewer Treatment Facility	Software	750	-	4,750	-	-
Sewer Treatment Facility	Network Server	-	-	-	-	14,000
Sewer Treatment Facility	Computers & Printers	2,200	-	-	1,200	-
Sewer Treatment Facility	Utility Vehicles	-	-	16,300	16,300	-
Sewer Treatment Facility	ATV	-	-	-	-	7,500
Sewer Treatment Facility	Portable Pump & Power Pack	-	-	-	-	9,300
Sewer Treatment Facility	Air Compressor	-	-	-	-	20,000
Sewer Treatment Facility	Trickling Filter Sampler	-	5,550	-	-	-
Sewer Treatment Facility	RAS Sampler	-	5,550	-	-	-
Sewer Treatment Facility	Confined Space Gas Meter	-	3,300	-	-	-
Sewer Treatment Facility	Portable Jetter	-	-	6,500	-	-
Sewer Treatment Facility	Pickup w/Snow Plow	-	78,000	-	-	-
Sewer Treatment Facility	Confined Space Entry Equipment	-	5,700	-	-	-
Sewer Treatment Facility	Effluent Flow Meters	-	5,500	-	-	-
Sewer Treatment Facility	Aeration Basin DO Meter	-	9,000	-	-	-
Sewer Treatment Facility	Tractor Snow Blower	-	-	6,500	-	-
Sewer Treatment Facility	Ultraviolet Disinfection System Constr.	559,000	-	-	-	-
Sewer Treatment Facility	Clarifier 2 & 3 Drain Valve Repair	-	-	246,400	-	-
Sewer Treatment Facility	Effluent DO Meter	-	8,100	-	-	-
Sewer Treatment Facility	Primary Clarifier Structural Repairs	-	-	-	-	250,000
Sewer Treatment Facility	Mower	15,000	-	-	-	10,700
Industrial Pretreatment Prog.	Computers & Printers	-	-	1,950	-	-
Industrial Pretreatment Prog.	Portable Meter	-	-	-	-	3,000
Industrial Pretreatment Prog.	Portable Sampler	-	3,500	-	-	-
Industrial Pretreatment Prog.	Astro Van	25,000	-	-	-	-
Coll System Improvements	Sanitary Sewer Rehab - TBD	325,000	325,000	300,000	325,000	325,000
Coll System Improvements	Liftstation/ Force Main - TBD	-	-	-	-	290,000
Laboratory	Computer/Equipment	1,200	-	-	1,200	500
Laboratory	Bench top Dissolved Oxygen Probe	550	-	-	550	-
Laboratory	Muffle Furnance	-	-	2,400	-	-
Laboratory	Refrigerator	-	550	-	-	-
Laboratory	E Coli Incubator	-	-	1,250	-	-
Laboratory	Desiccator	-	-	-	-	2,200
Laboratory	COD Reactor	-	-	1,000	-	-
Laboratory	Benchtop DO Meter	-	-	-	-	1,500
Laboratory	Coliform Water Bath (2) (2003)	2,100	-	-	-	-
Laboratory	Drying Oven	-	3,750	-	-	-
	<b>SEWER FUND TOTAL</b>	<b>\$ 931,550</b>	<b>\$ 461,700</b>	<b>\$ 1,045,550</b>	<b>\$ 383,250</b>	<b>\$ 972,700</b>

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2016-2020 (cont.)**

**ENTERPRISE FUNDS CONT.**

<b>DEPARTMENT</b>	<b>DESCRIPTION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>605</b>	<b>SOLID WASTE FUND</b>					
Collection	Refuse Carts	\$ 20,800	\$ 20,800	\$ 20,800	\$ 20,800	\$ 20,800
Collection	Refuse Containers	11,400	11,400	11,400	11,400	11,400
Collection	Automated Trucks	514,000	-	257,000	-	-
Collection	Pup Packer Truck	-	-	-	145,000	-
Disposal	Computer	1,200	-	-	-	-
Disposal	Trailer	-	-	4,000	-	-
Disposal	Tractor	-	-	25,000	-	-
Disposal	Bobcat	-	-	20,000	-	-
Disposal	Catch Fence	-	-	-	15,000	-
Disposal	Gator	-	-	-	8,500	-
Disposal	Landfill Gas Utilization Project	135,700	1,696,300	-	-	-
Disposal	Pickup w/Snow Plow	-	-	39,000	-	-
Disposal	Cell #6 Design/Construction	1,083,000	-	-	-	-
Disposal	Compactor	-	-	-	-	556,700
Disposal	Roll-off Dumpsters	-	-	21,000	-	-
Disposal	Cell #7 Design/Construction	-	-	65,000	1,083,000	-
Disposal	Tier II Assessment	-	-	-	30,000	-
Disposal	Comprehensive Rate Study	-	-	-	-	55,000
Disposal	Landfill Permit Renewal	-	28,000	-	-	-
Recycling	Automated Recycling Truck	-	-	-	257,000	-
Recycling	Tanker Truck	-	-	68,000	-	-
Recycling	Automated Grass Containers	16,900	16,900	16,900	16,900	16,900
Recycling	Compost Turner	-	-	132,000	-	-
	<b>SOLID WASTE TOTAL</b>	<b>\$ 1,783,000</b>	<b>\$ 1,773,400</b>	<b>\$ 680,100</b>	<b>\$ 1,587,600</b>	<b>\$ 660,800</b>
<b>606</b>	<b>AIRPORT FUND</b>					
Airport	Mower	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Airport	Replacement Sport Utility Vehicle	-	-	25,000	-	-
Airport	Vehicle Tires	-	15,000	-	-	-
Airport	Pickup	-	35,000	-	-	-
Airport	Ramp Reconstruction (AIP)	-	-	95,000	3,705,000	-
Airport	Snow Removal Equip. Building (AIP)	-	-	-	-	1,900,000
Airport	Runway Reconstruction 12/30 (AIP)	5,700,000	-	-	-	-
Airport	Snow Plow Replacement (AIP)	-	-	-	-	332,500
	<b>AIRPORT FUND TOTAL</b>	<b>\$ 5,700,000</b>	<b>\$ 70,000</b>	<b>\$ 120,000</b>	<b>\$ 3,705,000</b>	<b>\$ 2,232,500</b>
	<b>ENTERPRISE FUND TOTAL</b>	<b>\$ 8,414,550</b>	<b>\$ 2,305,100</b>	<b>\$ 1,845,650</b>	<b>\$ 5,675,850</b>	<b>\$ 3,866,000</b>
	<b>TOTAL OF ALL FUNDS</b>	<b>\$ 16,999,782</b>	<b>\$ 12,368,984</b>	<b>\$ 7,737,486</b>	<b>\$ 16,379,088</b>	<b>\$ 9,166,890</b>



## Debt Limitation and Long Term Debt

The South Dakota State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the State Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, such as voter approval, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity (surcharge debt). The table on the following page summarizes the legal debt limit and available debt capacity for the City as of December 31, 2014. As indicated on this table, the City has available unrestricted debt capacity of \$55,638,733 and available water/sewer debt capacity of \$138,613,978. The City has \$3,470,000 in outstanding general obligation bonds as of December 31, 2014, originally issued in 2002 for the purpose of financing construction of the Event Center. In addition, as of that same date, the City will have outstanding \$6,410,000 in Sales Tax Revenue Bonds and \$3,788,256 in SRF Loans applicable to the 5% debt limit.

The significant available debt capacity places the City in a remarkably good position to move forward and grow well into the future. Present debt service requirements are easily accommodated within existing revenue streams. By the end of 2014, the City will have issued \$10 million in bank qualified Sales Tax Revenue bonds rated A stable by Standard and Poors and will not be insured.

The City has not adopted a formal written debt policy. This is primarily due to the strong preference the City has demonstrated for a pay-as-you go approach to financing capital purchases and improvement projects. The strong dedicated revenue stream provided by the Capital Improvement Sales Tax and remarkable success in obtaining state and federal grant funding has given the City the ability to fund most major capital improvement projects without over-utilizing our legal debt capacity.

The Event Center General Obligation Bonds, originally rated A1 by Moody's Investor Service, were issued in June 2002 and are insured by Financial Security Assurance, Inc. This 2002 GO Bond was refunded on August 25, 2010 with an advanced refunding. The refunding bonds were rated AA- by Standard & Poor's and are not insured. The 2003 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in October 2003. This Revenue Bond was refunded on March 1, 2012 with a current refunding. The refunded bonds were rated A+ by Standard and Poor's and are not insured. The 2004 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in September 2004. This Revenue Bond was refunded on March 1, 2012 with an advanced refunding. The refunded bonds were rated A+ by Standard and Poor's and are not insured. The 2006 Sales Tax Revenue Bonds were issued in April 2006 and are insured by Ambac Assurance Corporation. Moody's Investor Services rated the 2006 Sales Tax Revenue Bonds as A2.

**City of Watertown**  
**Computation of Legal Debt Limit and Available Debt Capacity**  
**December 31, 2014**

	Surcharge Debt	Debt Capacity at 5% (Unrestricted)	Additional 10% Debt Capacity (Water/Sewer)
2014 Assessed Value	<u>\$ 1,386,139,780</u>		
Maximum Debt Capacity:	N/A	\$ 69,306,989	\$ 138,613,978
Existing Bonds:			
GO Bonds (Event Center; 3.0 - 5.15% interest)		3,470,000	
SRF Loan No.3 (Wastewater Revenues; 5.25% interest)	396,950		
SRF Loan No.5 (Wastewater Revenues; 3.5% interest)	1,299,714		
SRF Loan No.6 (Second Penny Sales Tax Revenues; 2.25% interest)		893,061	
SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)	612,560		
SRF Loan No. 8 ( Second Penny Sales Tax Revenues; 2.25% interest)		397,377	
SRF Loan No. 9 (Wastewater Revenues; 3% interest)	9,107,454		
SRF Loan No. 10 (Second Penny Sales Tax Revenues; 3% interest)		2,323,762	
SRF Loan No. 11 (Second Penny Sales Tax Revenues; 3% interest)		174,056	
SRF Loan Drinking Water (Water Revenue Surcharge; 3.25% interest)	18,821,481		
2006 Sales Tax Revenue Bonds (3.35%-4.55%)		3,365,000	
2012 Sales Tax Revenue Bonds (0.40%-2.70%)		<u>3,045,000</u>	
Total Bonded Debt	<u>30,238,159</u>	<u>13,668,256</u>	-
Other Debt:			
Capital Lease - Fire Truck	<u>223,958</u>		
Total Other Debt:	<u>223,958</u>	-	-
Total Debt	30,462,117	13,668,256	-
Available Debt Capacity	<u>N/A</u>	<u>\$ 55,638,733</u>	<u>\$ 138,613,978</u>

The State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, including a public vote, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity and is referred to above as surcharge debt. In addition, indebtedness where repayment is subject to the annual appropriation process is not debt that falls under the constitutional debt limit. Annual appropriation debt is shown in the "Surcharge Debt" column to indicate that it does not apply against the legal debt limit. The table above summarizes the legal debt limit available and available debt capacity for the City as of December 31, 2014.

Schedule of Debt Service Requirements to Maturity

Fiscal Year	Capital Improvement Special Revenue Fund									
	2006 Sales Tax Revenue Bonds (Construct the new Library)		2012 Sales Tax Revenue Bonds (Construct Street/Storm Sewer & Aquatic Cntr.)		SRF Loan #6 (Storm Sewer Improvement Projects)		SRF Loan #8 (Storm Sewer Improvement Projects)		SRF Loan #10 (Storm Sewer improvement projects)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	220,000	144,858	280,000	59,727	52,703	19,651	23,933	8,740	110,595	68,476
2016	230,000	136,058	280,000	56,648	53,899	18,455	24,476	8,197	113,950	65,121
2017	240,000	126,743	285,000	53,147	55,122	17,232	25,031	7,642	117,407	61,664
2018	250,000	116,903	285,000	49,158	56,372	15,982	25,599	7,074	120,969	58,102
2019	260,000	106,590	295,000	44,597	57,652	14,703	26,180	6,493	124,640	54,432
2020	270,000	95,800	300,000	39,140	58,960	13,394	26,774	5,899	128,421	50,650
2021	285,000	84,460	310,000	32,990	60,298	12,057	27,382	5,291	132,317	46,754
2022	295,000	72,348	310,000	26,015	61,666	10,688	28,003	4,670	136,332	42,740
2023	310,000	59,368	325,000	18,575	63,065	9,289	28,638	4,034	140,468	38,603
2024	320,000	45,728	375,000	10,125	64,496	7,858	29,288	3,385	144,730	34,342
2025	335,000	31,168	-	-	65,959	6,395	29,953	2,720	149,121	29,951
2026	350,000	15,925	-	-	67,456	4,898	30,632	2,040	153,645	25,427
2027	-	-	-	-	68,987	3,368	31,327	1,345	158,306	20,765
2028	-	-	-	-	70,552	1,802	32,038	635	163,109	15,962
2029	-	-	-	-	35,874	303	8,123	45	168,058	11,014
2030	-	-	-	-	-	-	-	-	173,156	5,915
2031	-	-	-	-	-	-	-	-	88,538	997
2032	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-
	\$ 3,365,000	\$ 1,035,945	\$ 3,045,000	\$ 390,122	\$ 893,061	\$ 156,075	\$ 397,377	\$ 68,210	\$ 2,323,762	\$ 630,915

Fiscal Year	Capital Improvement Special Revenue Fund Con't				Debt Service Fund		Total	
	SRF Loan #11 (Green Parking Lots)		Capital Lease (Purchase Fire Truck)		GO Bonds (Build the Watertown Event Center)		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest		
2015	7,685	5,136	71,421	9,986	350,000	101,008	1,116,337	417,582
2016	7,918	4,903	74,605	6,801	375,000	93,658	1,159,848	389,841
2017	8,158	4,662	77,932	3,475	395,000	84,845	1,203,650	359,410
2018	8,406	4,415	-	-	410,000	74,575	1,156,346	326,209
2019	8,661	4,160	-	-	440,000	62,275	1,212,133	293,250
2020	8,924	3,897	-	-	470,000	49,075	1,263,079	257,855
2021	9,194	3,626	-	-	500,000	34,505	1,324,191	219,683
2022	9,474	3,347	-	-	530,000	17,755	1,370,475	177,563
2023	9,761	3,060	-	-	-	-	876,932	132,929
2024	10,057	2,764	-	-	-	-	943,571	104,202
2025	10,362	2,459	-	-	-	-	590,395	72,693
2026	10,676	2,144	-	-	-	-	612,409	50,434
2027	11,000	1,820	-	-	-	-	269,620	27,298
2028	11,334	1,487	-	-	-	-	277,033	19,886
2029	11,678	1,143	-	-	-	-	223,733	12,505
2030	12,032	789	-	-	-	-	185,188	6,704
2031	12,397	423	-	-	-	-	100,935	1,420
2032	6,339	71	-	-	-	-	6,339	71
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
	\$ 174,056	\$ 50,306	\$ 223,958	\$ 20,262	\$ 3,470,000	\$ 517,696	\$ 13,892,214	2,869,531

Schedule of Debt Service Requirements to Maturity

Fiscal Year	Sewer Enterprise Fund								Utilities Water Fund		Total	
	SRF Loan #3 (Sanitary Sewer improvement projects)		SRF Loan #5 (Sanitary Sewer improvement projects)		SRF Loan #7 (Sanitary Sewer improvement projects)		SRF Loan #9 (Renovations to sanitary sewer systems)		SRF Loan #1 (Water Plant Expansion)		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2015	193,300	17,076	107,360	44,091	36,893	13,473	433,452	268,378	1,055,722	598,918	1,826,727	941,936
2016	203,650	6,726	111,167	40,284	37,730	12,636	446,602	255,227	1,090,454	564,187	1,889,603	879,060
2017	-	-	115,110	36,342	38,586	11,780	460,152	241,677	1,126,328	528,313	1,740,176	818,112
2018	-	-	119,192	32,260	39,461	10,904	474,112	227,717	1,163,382	491,259	1,796,147	762,140
2019	-	-	123,419	28,033	40,357	10,009	488,496	213,333	1,201,655	452,985	1,853,927	704,360
2020	-	-	127,795	23,656	41,272	9,093	503,317	198,512	1,241,188	413,453	1,913,572	644,714
2021	-	-	132,327	19,124	42,209	8,156	518,587	183,242	1,282,020	372,620	1,975,143	583,142
2022	-	-	137,020	14,432	43,167	7,199	534,321	167,508	1,324,197	330,444	2,038,705	519,583
2023	-	-	141,879	9,573	44,146	6,219	550,532	151,298	1,367,761	286,880	2,104,318	453,970
2024	-	-	146,910	4,541	45,148	5,217	567,234	134,595	1,412,758	241,883	2,172,050	386,236
2025	-	-	37,535	328	46,172	4,193	584,444	117,385	1,459,235	195,406	2,127,386	317,312
2026	-	-	-	-	47,220	3,145	602,175	99,654	1,507,241	147,400	2,156,636	250,199
2027	-	-	-	-	48,291	2,074	620,445	81,384	1,556,827	97,814	2,225,563	181,272
2028	-	-	-	-	49,387	978	639,269	62,561	1,608,043	46,597	2,296,699	110,136
2029	-	-	-	-	12,521	71	658,663	43,166	424,670	3,568	1,095,854	46,805
2030	-	-	-	-	-	-	678,647	23,182	-	-	678,647	23,182
2031	-	-	-	-	-	-	347,006	3,909	-	-	347,006	3,909
2032	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 396,950	\$ 23,802	\$ 1,299,714	\$ 252,664	\$ 612,560	\$ 105,147	\$ 9,107,454	\$ 2,472,728	\$ 18,821,481	\$ 4,771,727	\$ 30,238,159	\$ 7,626,068

**ACRONYMS & ABBREVIATIONS**

<b>ADA:</b>	Americans with Disabilities Act
<b>AED:</b>	Automated External Defibrillators
<b>AIP:</b>	Airport Improvement Program Grant
<b>ARFF:</b>	Aircraft Rescue Fire Fighting
<b>AZA:</b>	Association of Zoos and Aquariums
<b>BBB:</b>	Bed, Board and Booze
<b>CAFR:</b>	Comprehensive Annual Financial Report
<b>CDBG:</b>	Community Development Block Grant
<b>CIP:</b>	Capital Improvement Plan
<b>CVB:</b>	Convention and Visitors Bureau
<b>DARE:</b>	Drug Abuse Resistance Education
<b>DASH:</b>	Drug Free, Alcohol Free, Safe & Healthy
<b>DTN:</b>	Data Transmission Network
<b>EFD:</b>	Emergency Fire Dispatch
<b>EMD:</b>	Emergency Medical Dispatch
<b>EMT:</b>	Emergency Medical Technician
<b>EPA:</b>	Environmental Protection Agency
<b>EVOC:</b>	Emergency Vehicle Operator Course
<b>FEMA:</b>	Federal Emergency Management Agency
<b>FTE:</b>	Full-Time Equivalent: One person's work year (1.0 FTE) totals 2080 hours. FTE's are therefore the number of positions based on total number of hours worked, rather than number of individuals working those hours.
<b>GAAP:</b>	Generally Accepted Accounting Principles: Uniform minimum standards of and guidelines to financial accounting and reporting.
<b>GFOA:</b>	Government Finance Officers Association
<b>GIS:</b>	Geographic Information System
<b>GOVTV:</b>	Government Television
<b>HAZMAT:</b>	Hazardous Materials
<b>HMEP:</b>	Hazardous Materials Emergency Preparedness
<b>IBC:</b>	International Building Code
<b>IEBC:</b>	International Existing Building Code
<b>IMLS:</b>	Institute of Museum and Library Services
<b>IPMC:</b>	International Property Maintenance Code
<b>IRC:</b>	International Residential Code
<b>IT:</b>	Information Technology
<b>LATI:</b>	Lake Area Technical Institute
<b>LCO:</b>	Lead Communications Officer
<b>OASI:</b>	Old Age and Survivors Insurance
<b>OPEB:</b>	Other Post Employment Benefits
<b>PSAP:</b>	Public Safety Answering Point
<b>PTO:</b>	Police Training Officer
<b>QA/QC:</b>	Quality Assurance and Quality Control
<b>SCBA's:</b>	Self Contained Breathing Apparatus
<b>SDCL:</b>	South Dakota Codified Law
<b>SDLN:</b>	South Dakota Library Network
<b>SRF:</b>	State Revolving Fund
<b>SRO:</b>	School Resource Officer
<b>TIF:</b>	Tax Increment Fund
<b>TMDL:</b>	Total Maximum Daily Load
<b>UBSR:</b>	Upper Big Sioux River
<b>USGS:</b>	United States Geological Survey
<b>WACC:</b>	Watertown Area Chamber of Commerce
<b>WCRC:</b>	Watertown Community Recreation Center, also known as Rec. Center
<b>WPD:</b>	Watertown Police Department
<b>WWTP:</b>	Waste Water Treatment Plant

**A**

**Accounting System** – The total set of records and procedures which are used to record, classify, summarize and report information on the financial status and operation.

**Accrual Basis of Accounting** – The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

**Activity** – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Additional 1% Capital Improvement Sales Tax** – Established as authorized by South Dakota Codified Laws to account for revenues and expenditures of an additional 1% sales and use tax restricted for capital improvements.

**Allocation** – A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities or objects.

**Annual Budget** – A budget applicable to a single fiscal year. See also Budget.

**Annualize** – Taking changes that occurred mid-year and calculating their costs for a full year for the purpose of preparing an annual budget.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation Ordinance** – It is the method by which the expenditure side of the annual budget is enacted into law by the legislative body.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment** – The process of making the official valuation of property for purposes of taxation. The valuation placed upon property as a result of this process.

**Asset** – Resources owned or held by a government which has monetary value.

**Available (Unassigned) Fund Balance** – The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**B**

**BBB Tax** – The additional 1% sales tax generated on revenues raised through Bed, Board and Booze sales. Examples of these types of revenue include; hotel/motel, prepared food, alcoholic beverages.

**Balanced Budget** – As defined in the South Dakota Statutory requirements for municipalities, a budget is considered balanced if the total of all available financial resources equals or exceeds the total of all financial requirements.

**Bond** – A long-term I.O.U. or promise to pay. It is a promise to repay a specific amount of money (face value of the bond) on a particular date which is the maturity date. Bonds are primarily used to finance capital projects.

**Bonded Debt** – That portion of indebtedness represented by outstanding bonds.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Message** – The opening section of the budget which provides the Mayor, City Council and public with a general summary of the most important budget issues, changes from the recent fiscal year and recommendations regarding the financial policy for the coming year.

**C**

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement** – Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful lives. Also called Capital Projects.

**Capital Outlay** – Expenditures for the acquisition of capital assets.

**Cash Basis** – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Casualty Reserve Fund** – Established as authorized by South Dakota Codified Laws to be expended only for the payment of expenses to replace and repair property which was damaged or lost as a result of a casualty loss.

**Community Recreation Center Fund** – Established to account for the operation and maintenance of the Community Recreation Center facility and activities, pursuant to South Dakota Codified Laws.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

## D

**Debt Service** – Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit** – The excess of an entity's expenditures or expenses over revenues during a single accounting period.

**Department** - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operation within a functional area.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursements** – The expenditure of monies from an account.

## E

**E-911 Emergency Fund** – Established to account for the \$1.25 per phone line surcharge assessed to customers of private phone companies. These funds are used to help defray the cost incurred by the City in providing emergency dispatch services.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. User fees are established and revised to ensure that revenues are adequate to meet all necessary expenditures. The City has established Enterprise Funds for sewer, solid waste and the operation of the airport.

**Expenditures** – Decreases in net financial resources. Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

## F

**Fiscal Year** – The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established a January 1 to December 31 fiscal year.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources with all related liabilities and residual equities or balances and changes which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

**Fund Type** – In governmental accounting, all funds are classified into seven generic fund types; General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

## G

**General Fund** – The general operating fund was established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

**Governmental Funds** – Funds generally used to account for tax-supported activities. The governmental funds are: General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

**Grants** – This funding source includes State and Federal subsidies received in aid of the public undertaking.

## I

**Infrastructure** – The physical assets of the city such as streets, water, sewer, public buildings and parks.

**L**

**Levy** – (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities** – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**M**

**Major Fund** – Primary operating fund of the City (General Fund) or it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and,
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined; or,
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operation.

**Maturities** – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Mills** – The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Modified Accrual Basis** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**N**

**“No Debt” Debt** – This term describes a financial debt or obligation of the City that does not reduce or count against the legal debt limit of the City because the repayment of this debt is secured by a surcharge on utility user charges.

**Non-major Fund** – A fund that does not meet the requirements to be considered a major fund.

**O**

**Object of Expenditure** – As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are

personal services, contractual services, materials and supplies.

**Operating Budget** – A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

**Operating Transfer** – Routine and/or recurring transfers of assets between funds. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; transfers of tax revenues from the general fund to special revenue funds or to an enterprise fund and transfers from an enterprise fund.

**Other Financing Sources** – Governmental fund general long term debt proceeds, operating transfer-in and material proceeds of fixed assets dispositions. Such amounts are classified separately from revenues.

**Other Financing Uses** – Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

**P**

**Park & Recreation Fund** – Established to account for the operations and maintenance of the City-owned park and recreation facilities and activities, pursuant to South Dakota Codified Laws.

**Performance Measures** – Statistical measures which are collected to show impact of dollars spent on City services.

**Personal Services** – Salaries and wages paid for services performed by employees of the City, and fringe benefit costs associated with these services.

**R**

**Reserve** – An account used to either set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenues** – The term designates an increase to a fund's assets which 1. does not increase a liability (e.g. proceeds from a loan); 2. does not represent a repayment of an expenditure already made; 3. does not represent a cancellation of certain liabilities; 4. does not represent an increase in contributed capital.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period typically a future fiscal year.

## S

**Sioux River Watershed Project Fund** – Established to account for the different phases of the watershed improvement project which is partially funded by a Section 319 Environmental Protection Agency Grant.

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** – Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

**Special Sales Tax Fund** – Established to account for revenues and expenditures of an additional one percent tax on lodging, alcoholic beverages, prepared foods and admissions pursuant to South Dakota Codified Laws.

## T

**Tax Increment Fund** – Established to account for the financial activities of a Tax Increment District (TID). These Districts are created to capture the incremental tax revenues generated by the development of the district over a period of 20 years.

**Tax Levy** – The total amount to be raised by general property taxes for the purposes stated in the Ordinance approved by the governing body to the County Auditor.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the service for the recipient fund.

**Tax Rate** – The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

## U

**Unassigned Fund Balance** – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Urban Renewal Fund** – Established to account for operations of the Urban Renewal Board and loans made by the Urban Renewal Board to businesses within the uptown district and the repayments on those loans.

**User Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**101 GENERAL FUND**  
**410 GENERAL GOVERNMENT**  
**411.10 MAYOR & CITY COUNCIL**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	157,886	162,757	167,200	167,896	170,920	170,920	170,920
41101 Clerical & Oper Salary	18,648	20,865	19,500	19,456	19,850	19,850	19,850
41200 OASI-Employer Contributions	11,986	12,734	13,900	13,038	14,150	14,150	14,150
41300 Retirement and Pension	1,106	1,041	1,200	3,283	5,500	5,500	5,500
41400 Worker's Comp Insurance	455	434	550	497	550	550	550
41500 Group Health Insurance	13,948	12,042	15,000	15,110	14,000	14,000	14,000
<b>TOTAL PERSONAL SERVICES</b>	<b>204,029</b>	<b>209,873</b>	<b>217,350</b>	<b>219,280</b>	<b>224,970</b>	<b>224,970</b>	<b>224,970</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	10,152	12,036	12,400	12,323	12,700	12,700	12,700
42600 Office Supplies	1,249	1,190	1,000	940	1,500	1,500	1,500
42618 Postage	305	375	200	200	200	200	200
42620 Other Supplies	405	602	500	444	750	750	750
42701 Travel Exp Personnel	2,698	3,348	3,000	2,007	7,500	7,500	7,500
42702 Subsc & Membership	8,065	8,543	11,000	-	11,000	11,000	11,000
42703 Professional Advice & Workshops	-	314	1,000	925	5,000	5,000	5,000
42805 Phone-Monthly Service	791	725	1,000	972	1,000	1,000	1,000
42806 Phone-Long Distance	54	64	100	91	100	100	100
42900 Awards and Indemnities	4,718	3,440	5,000	6,433	15,500	15,500	15,500
42904 Special Projects	6,614	4,872	7,000	6,284	20,000	20,000	20,000
42911 Council Projects	-	1,170	10,000	9,781	15,000	15,000	15,000
42912 Gov - TV	62	110	2,000	833	2,000	2,000	2,000
42913 Disabilities Council	1,090	1,000	1,000	999	1,000	1,000	1,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>36,203</b>	<b>37,789</b>	<b>55,200</b>	<b>42,232</b>	<b>93,250</b>	<b>93,250</b>	<b>93,250</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	12,251	-	1,500	-	1,500	1,500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,251</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL BUDGET - MAYOR &amp; COUNCIL</b>	<b>252,483</b>	<b>247,662</b>	<b>274,050</b>	<b>261,512</b>	<b>319,720</b>	<b>319,720</b>	<b>319,720</b>

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 411.50 CONTINGENCY ACCOUNT

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
450 OTHER EXPENDITURES							
45601 Contingency Account	-	-	300,000	-	300,000	300,000	300,000
<b>TOTAL OTHER EXPENDITURES</b>	-	-	300,000	-	300,000	300,000	300,000
<b>TOTAL BUDGET - CONTINGENCY ACCOUNT</b>	-	-	300,000	-	300,000	300,000	300,000

**101 GENERAL FUND**  
**410 GENERAL GOVERNMENT**  
**415.20 ATTORNEY**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	94,145	100,098	104,200	104,163	106,300	106,300	106,300
41101 Clerical & Oper Salary	18,648	20,865	19,500	19,456	19,850	19,850	19,850
41200 OASI-Employer Contributions	8,414	8,924	9,500	9,202	9,650	9,650	9,650
41300 Retirement and Pensions	6,755	7,047	7,420	7,416	7,570	7,570	7,570
41400 Worker's Comp Insurance	165	168	250	180	270	270	270
41500 Group Insurance	9,769	7,955	10,000	10,045	10,000	10,000	10,000
<b>TOTAL PERSONAL SERVICES</b>	<b>137,896</b>	<b>145,057</b>	<b>150,870</b>	<b>150,462</b>	<b>153,640</b>	<b>153,640</b>	<b>153,640</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	136	142	150	130	150	150	150
42200 Consultant Services	6	1	2,500	1,280	2,500	2,500	2,500
42600 Office Supplies	986	826	1,500	1,045	1,500	1,500	1,500
42618 Postage	60	25	300	25	300	300	300
42623 Computer Supplies and Software	-	624	750	-	750	750	750
42635 Resource Material	-	81	2,000	-	2,000	2,000	2,000
42701 Travel Exp Personnel	192	242	1,000	300	1,000	1,000	1,000
42702 Subsc & Membership	1,952	1,931	3,000	2,080	3,000	3,000	3,000
42805 Phone-Monthly Service	724	817	1,000	977	1,000	1,000	1,000
42806 Phone-Long Distance	40	47	150	44	150	150	150
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>4,096</b>	<b>4,736</b>	<b>12,350</b>	<b>5,881</b>	<b>12,350</b>	<b>12,350</b>	<b>12,350</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	649	1,448	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>649</b>	<b>1,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - ATTORNEY</b>	<b>142,641</b>	<b>151,241</b>	<b>163,220</b>	<b>156,343</b>	<b>165,990</b>	<b>165,990</b>	<b>165,990</b>

**101 GENERAL FUND  
410 GENERAL GOVERNMENT  
415.30 FINANCE OFFICE**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	172,047	188,368	196,100	196,020	200,050	200,050	200,050
41101 Clerical & Oper Salary	146,937	159,543	170,300	168,368	172,150	172,150	172,150
41102 Temporary Salaries	-	2,110	-	1,800	1,600	1,600	1,600
41200 OASI-Employer Contributions	22,704	24,505	26,900	26,119	27,270	27,270	27,270
41300 Retirement and Pensions	19,139	20,789	22,000	21,859	22,500	22,500	22,500
41400 Worker's Comp Insurance	697	626	1,000	742	1,000	1,000	1,000
41500 Group Health Insurance	54,045	55,217	61,850	64,036	61,850	61,850	61,850
41501 Retiree Health Insurance	15,533	1,341	-	-	-	-	-
41502 Group Health Premium Reimb	-	-	-	24,212	85,950	85,950	85,950
<b>TOTAL PERSONAL SERVICES</b>	<b>431,102</b>	<b>452,499</b>	<b>478,150</b>	<b>503,156</b>	<b>572,370</b>	<b>572,370</b>	<b>572,370</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	(424)	972	990	1,002	1,000	1,000	1,000
42202 Auditing & Acct Service	22,523	24,827	26,500	26,505	27,000	27,000	27,000
42203 Consultant Services	-	3,144	500	500	4,250	4,250	4,250
42208 Software	13,609	14,172	15,000	14,785	15,500	15,500	15,500
42219 Banking Services	7,962	10,330	16,000	19,637	19,000	19,000	19,000
42229 Election Judges	-	3,734	-	3,949	4,000	4,000	4,000
42300 Publication & Rec Fees	13,726	15,283	17,000	13,357	17,000	17,000	17,000
42501 Equip Maintenance	576	-	500	500	500	500	500
42551 Copier Maintenance	701	699	500	340	500	500	500
42600 Office Supplies	8,993	9,009	11,000	8,668	11,000	11,000	11,000
42618 Postage	3,800	3,500	4,500	3,800	4,500	4,500	4,500
42624 Copier Paper & Supplies	-	-	-	653	-	-	-
42634 Election Supplies	-	3,927	-	2,197	4,000	4,000	4,000
42680 Education Incentive	750	-	-	-	-	-	-
42701 Travel Exp Personnel	6,027	2,984	6,500	1,479	6,500	6,500	6,500
42702 Subsc & Membership	3,573	3,040	3,000	1,881	3,500	3,500	3,500
42805 Phone-Monthly Service	1,363	1,407	1,300	1,140	1,500	1,500	1,500
42806 Phone-Long Distance	188	199	250	92	250	250	250
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>83,367</b>	<b>97,227</b>	<b>103,540</b>	<b>100,485</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	4,673	4,659	10,000	9,834	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,673</b>	<b>4,659</b>	<b>10,000</b>	<b>9,834</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - FINANCE OFFICE</b>	<b>519,142</b>	<b>554,385</b>	<b>591,690</b>	<b>613,475</b>	<b>692,370</b>	<b>692,370</b>	<b>692,370</b>

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 415.41 CIVIL SERVICE

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41101 Clerical & Oper Salary	900	900	900	900	900	-	-
41200 OASI-Employer Contributions	69	69	70	68	70	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>969</b>	<b>969</b>	<b>970</b>	<b>968</b>	<b>970</b>	<b>-</b>	<b>-</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42200 Expert & Consultant Svc	1,420	2,130	2,500	729	2,500	-	-
42300 Publication & Rec Fees	4,219	4,157	5,000	7,073	5,000	-	-
42600 Office Supplies	-	-	50	50	50	-	-
42618 Postage	50	40	400	70	400	-	-
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>5,689</b>	<b>6,327</b>	<b>7,950</b>	<b>7,922</b>	<b>7,950</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - CIVIL SERVICE</b>	<b>6,658</b>	<b>7,296</b>	<b>8,920</b>	<b>8,890</b>	<b>8,920</b>	<b>-</b>	<b>-</b>

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>450 OTHER EXPENDITURES</b>							
42628 Dive Rescue	23,000	23,000	18,000	18,000	18,000	18,000	18,000
45421 National Guard Armory	2,016	1,102	-	-	-	-	-
45442 Watertown Area Transit	40,500	40,500	40,500	40,500	40,500	40,500	40,500
45443 Humane Society	32,000	32,000	32,000	32,000	32,000	32,000	32,000
45444 Human Service Agency	13,500	13,500	13,500	13,500	14,500	14,500	14,500
45451 Watertown Community Band	24,000	24,000	24,000	24,000	24,000	24,000	24,000
45455 Resource Center	-	-	-	-	6,000	6,000	6,000
45456 ICAP	5,000	5,000	5,000	11,000	5,000	5,000	5,000
45464 Watertown Volunteer Center	5,400	5,400	5,400	5,400	6,000	6,000	6,000
45703 Salvation Army	3,000	-	3,000	3,000	3,000	3,000	3,000
45704 Codington County Historical Society	10,000	10,000	10,000	10,000	10,000	10,000	10,000
45707 Mellette Memorial Association	9,000	10,000	10,000	10,000	10,000	10,000	10,000
45709 Watertown Business Assoc.	500	-	2,000	2,000	2,000	2,000	2,000
45712 Critical Incident Training	-	-	5,000	5,000	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>167,916</b>	<b>164,502</b>	<b>168,400</b>	<b>174,400</b>	<b>171,000</b>	<b>171,000</b>	<b>171,000</b>
<b>TOTAL BUDGET - EXTERNAL ORGANIZATIONS</b>	<b>167,916</b>	<b>164,502</b>	<b>168,400</b>	<b>174,400</b>	<b>171,000</b>	<b>171,000</b>	<b>171,000</b>

**101 GENERAL FUND**  
**419 GENERAL GOVERNMENT**  
**419.33 INFORMATION TECHNOLOGY**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	44,534	47,497	49,500	49,454	150,400	150,400	150,400
41200 OASI-Employer Contributions	3,425	3,652	3,800	3,800	11,100	11,100	11,100
41300 Retirement and Pensions	2,672	2,850	2,980	2,933	9,050	9,050	9,050
41400 Worker's Comp Insurance	85	91	100	104	450	450	450
41500 Group Insurance	5,761	5,499	6,010	6,006	23,500	23,500	23,500
<b>TOTAL PERSONAL SERVICES</b>	<b>56,477</b>	<b>59,589</b>	<b>62,390</b>	<b>62,297</b>	<b>194,500</b>	<b>194,500</b>	<b>194,500</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	398	403	420	686	700	700	700
42506 Repairs to Vehicles	416	475	500	496	500	500	500
42511 Computer Maintenance	-	5,673	-	5,700	6,000	6,000	6,000
42600 Office Supplies	949	723	1,000	819	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	382	365	350	289	1,000	1,000	1,000
42618 Postage	10	-	50	10	50	50	50
42623 Computer Supplies and Software	6,515	5,306	7,000	6,108	7,000	7,000	7,000
42702 Subsc & Membership	120	100	100	100	100	100	100
42805 Phone-Monthly Service	240	240	250	250	250	250	250
42806 Phone-Long Distance	11	13	50	12	50	50	50
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>9,041</b>	<b>13,298</b>	<b>9,720</b>	<b>14,470</b>	<b>16,650</b>	<b>16,650</b>	<b>16,650</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	-	25,516	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>25,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - INFORMATION TECHNOLOGY</b>	<b>65,518</b>	<b>98,403</b>	<b>72,110</b>	<b>76,767</b>	<b>211,150</b>	<b>211,150</b>	<b>211,150</b>

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 419.41 CITY HALL

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	9,547	5,322	5,480	4,428	4,550	4,550	4,550
42501 Equipment Maintenance	-	-	-	-	9,000	9,000	9,000
42502 Bldg Maintenance	14,537	11,883	20,000	19,454	12,000	12,000	12,000
42601 Cleaning Supplies	338	297	1,750	408	500	500	500
42612 Food	1,608	1,797	1,400	1,426	1,500	1,500	1,500
42617 Cleaning Service	11,825	12,180	12,600	17,133	17,500	17,500	17,500
42620 Other Supplies	998	2,252	2,800	2,802	2,800	2,800	2,800
42801 Natural Gas	3,203	4,472	6,000	4,449	6,000	6,000	6,000
42802 Electricity	11,853	12,167	12,500	12,456	12,500	12,500	12,500
42803 Water	716	740	1,000	852	1,000	1,000	1,000
42804 Sewer	258	289	300	337	350	350	350
<b>TOTAL OTHER EXPENDITURES</b>	<b>54,883</b>	<b>51,399</b>	<b>63,830</b>	<b>63,745</b>	<b>67,700</b>	<b>67,700</b>	<b>67,700</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	-	-	4,500	4,500	8,000	8,000	8,000
43641 Phone System	-	-	28,000	28,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>32,500</b>	<b>32,500</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>TOTAL BUDGET - CITY HALL</b>	<b>54,883</b>	<b>51,399</b>	<b>96,330</b>	<b>96,245</b>	<b>75,700</b>	<b>75,700</b>	<b>75,700</b>

**101 GENERAL FUND**  
**410 GENERAL GOVERNMENT**  
**419.60 ENGINEERING DEPARTMENT**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	208,236	221,542	230,500	230,555	235,520	235,520	235,520
41101 Clerical & Oper Salary	150,002	156,815	170,500	157,620	163,150	163,150	163,150
41102 Temporary Salaries	8,205	7,384	12,000	12,000	13,200	13,200	13,200
41200 OASI-Employer Contributions	26,090	27,937	30,300	29,123	30,100	30,100	30,100
41300 Retirement & Pensions	21,416	22,701	24,800	23,042	24,750	24,750	24,750
41400 Workers Comp Insurance	2,501	2,310	3,000	2,887	4,000	4,000	4,000
41500 Group Health Insurance	58,193	51,279	60,000	66,142	60,000	60,000	60,000
<b>TOTAL PERSONAL SERVICES</b>	<b>474,643</b>	<b>489,968</b>	<b>531,100</b>	<b>521,369</b>	<b>530,720</b>	<b>530,720</b>	<b>530,720</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,283	1,176	1,210	1,174	1,200	1,200	1,200
42203 Consulting Services	24,728	25,388	26,000	25,612	62,000	27,000	27,000
42300 Publications and Rec Fees	1,786	2,672	2,400	2,440	2,500	2,500	2,500
42501 Equip Maintenance	1,691	1,321	2,000	1,993	2,000	2,000	2,000
42600 Office Supplies	3,367	2,223	3,500	3,443	3,500	3,500	3,500
42603 Motor Fuel and Lubricants	3,016	2,088	3,000	3,082	3,100	3,100	3,100
42604 Parts for Equipment	-	-	200	200	200	200	200
42613 Small Tools	664	-	200	200	200	200	200
42618 Postage	4,500	3,634	4,500	4,486	4,500	4,500	4,500
42623 Computer Supplies & Software	5,352	1,305	5,800	5,819	6,000	6,000	6,000
42701 Travel Exp Personnel	1,751	811	1,800	1,834	2,000	2,000	2,000
42702 Subsc & Membership	9,457	13,709	12,000	13,587	14,000	14,000	14,000
42703 Prof Workshops	1,739	1,613	3,000	2,025	3,000	3,000	3,000
42805 Phone-Monthly Service	1,958	2,153	2,200	2,178	2,300	2,300	2,300
42806 Phone-Long Distance	124	126	200	108	200	200	200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>61,416</b>	<b>58,219</b>	<b>68,010</b>	<b>68,181</b>	<b>106,700</b>	<b>71,700</b>	<b>71,700</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	11,840	-	6,000	6,000	14,000	13,000	13,000
43617 Equipment - Total Station for Survey	-	-	-	-	12,000	-	-
43970 GIS Master Plan/Implementation	1,495	12,534	-	26,327	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>13,335</b>	<b>12,534</b>	<b>6,000</b>	<b>32,327</b>	<b>26,000</b>	<b>13,000</b>	<b>13,000</b>
<b>TOTAL BUDGET - ENGINEERING DEPARTMENT</b>	<b>549,394</b>	<b>560,721</b>	<b>605,110</b>	<b>621,877</b>	<b>663,420</b>	<b>615,420</b>	<b>615,420</b>

**101 GENERAL FUND**  
**420 PUBLIC SAFETY**  
**421.00 POLICE DEPARTMENT**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	333,720	373,950	345,950	345,710	344,200	344,200	344,200
41101 Clerical & Oper Salary	1,540,471	1,677,166	1,766,330	1,775,583	1,775,700	1,775,700	1,775,700
41102 Temporary Salaries	4,609	5,940	11,920	10,222	11,920	8,000	8,000
41109 Overtime Pay	46,930	49,370	46,700	48,370	49,350	49,350	49,350
41200 OASI-Employer Contributions	140,009	150,046	158,250	154,975	157,500	157,500	157,500
41300 Retirement and Pensions	148,625	160,097	168,000	168,073	168,900	168,900	168,900
41400 Worker's Comp Insurance	28,149	29,714	32,000	34,426	47,300	47,300	47,300
41500 Group Health Insurance	310,675	301,292	330,550	324,412	357,000	357,000	357,000
41501 Retiree Health Insurance	37,344	33,393	29,950	30,476	33,600	33,600	33,600
41600 Unemployment Benefits	1,292	-	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>2,591,824</b>	<b>2,780,968</b>	<b>2,889,650</b>	<b>2,892,247</b>	<b>2,945,470</b>	<b>2,941,550</b>	<b>2,941,550</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	33,997	25,197	25,950	25,567	26,300	26,300	26,300
42203 Consultant Services	59,459	60,346	61,550	61,926	-	-	-
42209 Employees Physicals	859	1,623	1,100	1,100	1,500	1,500	1,500
42210 Informant Fees	-	500	500	-	500	500	500
42400 Rent-Machinery & Equip	34	51	100	50	100	100	100
42501 Equip Maintenance	12,096	13,716	14,000	32,110	17,000	15,000	15,000
42502 Building Maintenance	9,802	10,097	12,900	14,000	14,000	12,000	12,000
42506 Repairs to Vehicles	10,433	7,329	15,000	11,120	15,000	15,000	15,000
42511 Computer Maintenance	68,483	73,271	85,000	73,468	85,000	85,000	85,000
42551 Copier Maintenance	3,119	2,783	3,500	2,112	3,500	3,500	3,500
42600 Office Supplies	10,826	12,785	10,000	9,193	10,000	10,000	10,000
42603 Motor Fuel and Lubricants	78,110	75,120	75,000	75,000	75,000	75,000	75,000
42605 Subsistence & Support	312	546	550	410	550	550	550
42607 Education & Rec Supplies	6,227	6,626	8,000	6,598	8,000	8,000	8,000
42610 Clothing & Material	21,005	19,265	20,000	19,939	20,000	20,000	20,000
42616 Firearm Supplies	491	17	500	-	500	500	500
42618 Postage	3,057	3,583	3,000	2,948	3,000	3,000	3,000
42619 Chem, Drugs & Lab Sup	1,597	1,025	2,000	1,460	2,000	2,000	2,000
42621 Towing	-	-	400	-	400	400	400
42629 Tires	6,710	5,300	8,000	7,000	8,000	8,000	8,000
42633 Tactical Supplies	523	512	500	1,096	1,000	1,000	1,000
42676 Risk Management Risk Supplies	450	346	1,000	500	1,000	1,000	1,000
42677 Police Reserve Supplies	370	1,511	500	306	500	500	500
42680 Education Incentive	1,800	-	4,000	-	6,000	-	-
42701 Travel Exp Personnel	9,085	8,833	6,000	6,794	7,000	7,000	7,000
42702 Subsc & Membership	4,500	4,079	4,000	3,999	4,000	4,000	4,000
42703 Prof Workshops	233	711	800	677	800	800	800
42801 Gas	4,167	7,148	19,000	8,056	19,000	9,000	9,000
42802 Electric	21,260	23,669	36,000	23,404	36,000	25,000	25,000
42803 Water	1,159	1,848	1,100	1,252	1,100	1,100	1,100
42804 Sewer	258	258	700	258	700	700	700
42805 Phone-Monthly Service	27,054	21,576	30,000	26,912	30,000	30,000	30,000
42806 Phone-Long Distance	590	-	1,500	-	1,500	1,500	1,500
42809 Telephone Maintenance	-	50	550	-	550	550	550
42900 Awards and Indemnities	1,011	1,526	1,000	998	1,000	1,000	1,000
42906 Dare Program	-	-	-	-	4,500	4,500	4,500
42907 KAPP Program	289	335	500	339	500	500	500
42908 Bike Patrol	347	-	500	-	500	500	500
42909 K-9 Program	2,709	10,737	4,300	4,117	4,300	4,300	4,300
42919 Explorer Program	312	658	500	450	500	500	500
42927 DASH Program	-	-	-	8,087	10,500	10,500	10,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>402,734</b>	<b>402,977</b>	<b>459,500</b>	<b>431,246</b>	<b>421,300</b>	<b>390,300</b>	<b>390,300</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furn., Fixt. & Furnishings	2,430	-	-	-	-	-	-
43600 Machinery & Equipment	4,984	-	1,500	1,427	-	-	-
43602 Computer Equipment/Software	9,100	102,221	21,500	21,063	15,000	15,000	15,000
43607 Electronic & Comm Equipment	-	-	8,500	8,500	6,400	6,400	6,400
43617 Alarm System	30,712	1,372	-	-	-	-	-
43627 Firearms	-	3,782	-	-	-	-	-
43647 Patrol Equipment	-	8,268	37,700	37,493	60,800	60,800	60,800
43800 Motor Vehicles	-	-	30,000	29,106	-	-	-
43806 Patrol Cars	98,610	89,475	69,315	65,327	121,900	60,950	60,950
<b>TOTAL CAPITAL OUTLAY</b>	<b>145,836</b>	<b>205,118</b>	<b>168,515</b>	<b>162,916</b>	<b>204,100</b>	<b>143,150</b>	<b>143,150</b>
<b>TOTAL BUDGET - POLICE DEPARTMENT</b>	<b>3,140,394</b>	<b>3,389,063</b>	<b>3,517,665</b>	<b>3,486,409</b>	<b>3,570,870</b>	<b>3,475,000</b>	<b>3,475,000</b>

**101 GENERAL FUND  
420 PUBLIC SAFETY  
422.20 FIRE FIGHTING**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	61,469	67,281	71,000	70,935	84,200	72,500	72,500
41101 Clerical & Oper Salary	268,885	310,515	322,000	318,249	331,900	333,600	333,600
41109 Overtime Pay	26,933	28,474	18,000	19,308	25,000	23,000	23,000
41200 OASI-Employer Contributions	4,738	5,347	5,350	5,584	5,700	5,550	5,550
41300 Retirement and Pensions	27,787	30,987	33,000	31,422	35,300	34,500	34,500
41400 Worker's Comp Insurance	14,144	13,754	16,000	16,577	21,000	18,000	18,000
41500 Group Health Insurance	53,904	53,788	55,000	53,729	66,000	64,000	64,000
41501 Retiree Health Insurance	6,171	6,609	8,010	4,710	4,000	4,000	4,000
<b>TOTAL PERSONAL SERVICES</b>	<b>464,031</b>	<b>516,755</b>	<b>528,360</b>	<b>520,514</b>	<b>573,100</b>	<b>555,150</b>	<b>555,150</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	17,044	23,305	24,000	27,359	28,200	28,200	28,200
42208 Software	-	4,007	4,700	5,000	5,200	5,200	5,200
42209 Employee Physicals	1,465	2,204	3,150	2,936	3,150	3,150	3,150
42400 Rent-Machinery & Equip	-	90	500	300	500	500	500
42402 Hydrant Rental	146,300	147,510	148,610	148,610	150,370	150,370	150,370
42501 Equip Maintenance	24,861	32,076	25,000	26,446	26,000	26,000	26,000
42502 Bldg Maintenance	9,597	9,896	14,700	15,104	15,000	15,000	15,000
42555 Siren Maintenance	1,618	2,845	9,500	7,963	9,500	9,500	9,500
42600 Office Supplies	1,920	1,533	3,000	2,980	3,000	3,000	3,000
42601 Cleaning Supplies	2,429	2,181	3,000	2,071	3,000	3,000	3,000
42603 Motor Fuel and Lubricants	16,378	16,250	13,360	13,647	14,300	14,300	14,300
42607 Education & Rec Supplies	7,442	7,749	10,000	40,220	40,000	40,000	40,000
42610 Clothing & Material	13,852	12,106	13,600	14,249	14,200	14,200	14,200
42613 Small Tools	-	718	1,000	1,000	1,250	1,250	1,250
42617 Cleaning Service	3,575	529	2,600	2,056	2,000	2,000	2,000
42618 Postage	650	200	650	400	650	650	650
42620 Other Supplies	22,478	15,009	15,100	15,746	16,000	16,000	16,000
42627 Safety Supplies	-	2,670	3,000	3,238	3,300	3,300	3,300
42701 Travel Exp Personnel	8,843	6,378	6,800	33,602	32,500	32,500	32,500
42702 Subsc & Membership	5,588	4,058	3,900	4,089	3,900	3,900	3,900
42801 Natural Gas	10,916	14,216	28,700	26,858	29,700	29,700	29,700
42802 Electricity	19,806	24,349	30,500	30,305	33,000	33,000	33,000
42803 Water	2,516	2,779	4,620	2,476	4,620	4,620	4,620
42804 Sewer	1,812	1,777	2,700	1,405	2,700	2,700	2,700
42805 Phone-Monthly Service	6,973	7,704	9,400	8,108	9,400	9,400	9,400
42806 Phone-Long Distance	105	149	400	258	400	400	400
42910 Education and Outreach	5,934	2,580	5,450	3,445	5,450	5,450	5,450
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>332,102</b>	<b>344,868</b>	<b>387,940</b>	<b>439,871</b>	<b>457,290</b>	<b>457,290</b>	<b>457,290</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery and Equipment	68,223	80,747	50,000	62,000	30,000	30,000	30,000
43602 Computer Equipment/Software	694	-	4,000	4,000	20,000	-	-
43607 Electronic & Comm. Equipment	9,727	-	5,000	5,211	-	-	-
43637 Hoses & Nozzles	-	4,531	-	-	-	-	-
43640 Protective Equipment	-	10,349	34,500	34,500	7,500	7,500	7,500
43800 Vehicle	-	-	-	-	20,000	-	-
43975 Early Warning System	-	-	-	-	20,000	20,000	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>78,644</b>	<b>95,627</b>	<b>93,500</b>	<b>105,711</b>	<b>97,500</b>	<b>57,500</b>	<b>57,500</b>
<b>TOTAL BUDGET - FIREFIGHTING</b>	<b>874,777</b>	<b>957,250</b>	<b>1,009,800</b>	<b>1,066,096</b>	<b>1,127,890</b>	<b>1,069,940</b>	<b>1,069,940</b>

**101 GENERAL FUND  
420 PUBLIC SAFETY  
422.91 AMBULANCE**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision	245,878	269,127	283,900	283,739	336,700	289,700	289,700
41101 Clerical & Oper Salaries	1,116,842	1,286,277	1,287,500	1,299,655	1,375,900	1,376,500	1,376,500
41102 Temporary Salaries	-	-	30,000	17,150	30,000	-	-
41109 Overtime Pay	65,313	51,041	60,000	53,401	56,000	48,000	48,000
41200 OASI-Employer Contributions	21,838	24,503	24,300	27,058	25,500	24,300	24,300
41300 Retirement and Pensions	113,626	126,601	134,000	131,268	140,510	136,200	136,200
41400 Worker's Comp Insurance	36,566	36,492	42,000	43,877	56,000	46,000	46,000
41500 Group Health Insurance	221,381	220,707	227,000	220,931	246,000	237,000	237,000
41501 Retiree Health Insurance	24,682	26,434	32,020	18,844	16,000	16,000	16,000
<b>TOTAL PERSONAL SERVICES</b>	<b>1,846,126</b>	<b>2,041,182</b>	<b>2,120,720</b>	<b>2,095,923</b>	<b>2,282,610</b>	<b>2,173,700</b>	<b>2,173,700</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	16,355	8,241	6,550	6,496	6,650	6,650	6,650
42203 Consultant Services	12,175	11,532	10,800	10,800	10,800	10,800	10,800
42208 Software	-	3,942	2,800	3,191	3,800	3,800	3,800
42209 Employee Physicals	1,075	3,240	14,500	5,600	14,500	14,500	14,500
42400 Rent-Machinery & Equip	161	-	300	150	300	300	300
42501 Equip Maintenance	16,397	17,586	23,000	26,176	28,000	28,000	28,000
42600 Office Supplies	2,944	2,911	3,200	2,276	3,200	3,200	3,200
42603 Motor Fuel & Lubricants	28,928	27,744	26,000	29,027	31,000	31,000	31,000
42607 Education & Rec Supplies	1,234	9,436	14,000	10,000	14,000	14,000	14,000
42610 Clothing & Material	126	7,037	8,000	6,371	8,800	8,800	8,800
42618 Postage	1,400	1,322	1,800	1,600	1,800	1,800	1,800
42620 Other Supplies	24,736	29,117	26,000	36,852	36,000	36,000	36,000
42701 Travel Exp Personnel	3,433	4,167	3,700	4,355	4,200	4,200	4,200
42702 Subsc & Membership	4,279	1,171	2,400	2,302	2,400	2,400	2,400
42703 Professional Workshops	2,127	2,473	2,900	3,200	3,300	3,300	3,300
42805 Phone-Monthly	1,257	1,202	700	1,324	1,500	1,500	1,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>116,627</b>	<b>131,121</b>	<b>146,650</b>	<b>149,720</b>	<b>170,250</b>	<b>170,250</b>	<b>170,250</b>
<b>430 CAPITAL OUTLAY</b>							
43604 Ambulance Equipment	8,504	17,763	12,000	12,116	30,000	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,504</b>	<b>17,763</b>	<b>12,000</b>	<b>12,116</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - AMBULANCE</b>	<b>1,971,257</b>	<b>2,190,066</b>	<b>2,279,370</b>	<b>2,257,759</b>	<b>2,482,860</b>	<b>2,343,950</b>	<b>2,343,950</b>

**101 GENERAL FUND  
430 PUBLIC WORKS  
431.20 STREET DEPARTMENT**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	127,820	135,928	141,420	158,118	126,770	126,770	126,770
41101 Clerical & Oper Salary	383,700	373,750	428,800	419,518	459,900	436,600	436,600
41102 Temporary Salaries	14,366	16,332	43,450	42,695	46,000	58,700	58,700
41109 Overtime Pay	10,554	11,067	17,100	7,305	17,800	17,800	17,800
41200 OASI-Employer Contributions	38,536	41,572	49,150	44,115	46,600	45,900	45,900
41300 Retirement and Pensions	31,858	34,597	36,700	34,067	38,100	37,200	37,200
41400 Worker's Comp Insurance	15,023	13,753	15,000	18,526	28,300	20,000	20,000
41500 Group Health Insurance	93,554	85,267	97,000	96,101	116,100	106,000	106,000
41501 Retiree Health Insurance	1,745	6,843	6,000	19,851	7,500	7,500	7,500
<b>TOTAL PERSONAL SERVICES</b>	<b>717,156</b>	<b>719,109</b>	<b>834,620</b>	<b>840,296</b>	<b>887,070</b>	<b>856,470</b>	<b>856,470</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	25,166	23,455	23,060	22,706	23,400	23,400	23,400
42220 Drug/Alcohol Testing	842	712	1,000	777	1,000	1,000	1,000
42300 Publication & Rec Fees	1,117	1,268	800	1,274	1,300	1,300	1,300
42400 Rent-Machinery & Equip	20,568	81,385	21,000	21,000	26,000	26,000	26,000
42404 Other Rentals	26,379	21,768	20,000	25,131	25,000	25,000	25,000
42500 Construction Materials	141,531	116,143	180,000	121,528	180,000	180,000	180,000
42501 Equip Maintenance	34,933	73,054	48,150	40,744	48,000	48,000	48,000
42502 Bldg Maintenance	1,735	11,478	7,000	7,000	9,000	9,000	9,000
42509 Seal Coating/Crack Sealing	319,519	6,700	-	-	-	-	-
42519 Signal Light Maintenance	10,460	20,267	20,000	20,000	20,000	20,000	20,000
42520 Deicing Sand	21,604	29,642	27,000	27,000	29,000	29,000	29,000
42600 Office Supplies	837	705	1,160	1,160	1,500	1,500	1,500
42601 Cleaning Supplies	569	618	900	922	1,100	1,100	1,100
42603 Motor Fuel and Lubricants	38,616	74,281	67,000	67,000	67,000	67,000	67,000
42604 Parts for Equipment	29,363	22,350	33,000	25,856	33,000	33,000	33,000
42610 Clothing & Material	842	533	1,200	1,200	1,300	1,300	1,300
42612 Food	150	68	400	400	400	400	400
42613 Small Tools	612	809	1,600	1,600	4,800	4,800	4,800
42625 Traffic Control Materials	34,273	37,794	38,000	38,000	40,000	40,000	40,000
42701 Travel Exp Personnel	727	654	1,600	1,600	1,600	1,600	1,600
42801 Natural Gas	5,558	7,140	13,000	13,000	14,000	14,000	14,000
42802 Electric	6,485	7,058	9,500	9,500	10,000	10,000	10,000
42803 Water	1,759	1,656	1,400	8,890	1,400	1,400	1,400
42804 Sewer	774	774	900	900	900	900	900
42805 Phone-Monthly Service	3,260	2,377	5,000	2,946	4,000	4,000	4,000
42806 Phone-Long Distance	364	385	600	375	500	500	500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>728,043</b>	<b>543,074</b>	<b>523,270</b>	<b>460,509</b>	<b>544,200</b>	<b>544,200</b>	<b>544,200</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Building Improvements	-	-	15,000	15,000	-	-	-
43602 Computers & Software	-	-	-	-	3,900	3,900	3,900
43606 Office Equipment	-	-	-	-	6,000	6,000	6,000
43626 Street Sweeper	-	243,070	-	-	-	-	-
43636 Spray Equipment	11,024	-	-	-	-	-	-
43639 Loader & Attachments	137,400	-	-	-	-	-	-
43652 Motor Grader	-	-	-	-	240,000	-	-
43700 Street Improvements	201,526	187,210	-	75,569	-	-	-
43701 Other & RR Crossings	7,942	1,750	8,000	2,500	8,000	8,000	8,000
43804 Pickup	-	24,895	-	-	-	-	-
43812 Dump Trucks	-	-	220,000	220,000	220,000	220,000	220,000
43823 Skid Steer w/Attachments	-	-	-	-	48,000	48,000	48,000
43833 Milling/Planer Machine	-	-	-	-	18,000	18,000	18,000
43834 Sander Box	-	-	-	-	16,500	16,500	16,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>357,892</b>	<b>456,925</b>	<b>243,000</b>	<b>313,069</b>	<b>560,400</b>	<b>320,400</b>	<b>320,400</b>
<b>TOTAL BUDGET - STREET DEPARTMENT</b>	<b>1,803,091</b>	<b>1,719,108</b>	<b>1,600,890</b>	<b>1,613,874</b>	<b>1,991,670</b>	<b>1,721,070</b>	<b>1,721,070</b>

101 GENERAL FUND  
 430 PUBLIC WORKS  
 431.25 SNOW REMOVAL

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	1,486	6,426	9,720	5,572	10,000	10,000	10,000
41109 Overtime Pay	8,781	39,502	42,640	37,557	43,000	43,000	43,000
41200 OASI-Employer Contributions	114	540	1,500	144	1,500	1,500	1,500
41300 Retirement and Pensions	89	423	2,560	84	2,580	2,580	2,580
41400 Worker's Comp Insurance	1,859	217	1,900	1,234	1,900	1,900	1,900
<b>TOTAL PERSONAL SERVICES</b>	<b>12,329</b>	<b>47,108</b>	<b>58,320</b>	<b>44,591</b>	<b>58,980</b>	<b>58,980</b>	<b>58,980</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	113	72	120	88	90	90	90
42400 Rent-Machinery & Equip	92,140	214,483	250,000	143,415	260,000	260,000	260,000
42501 Equip Maintenance	11,203	16,156	15,000	15,000	15,000	15,000	15,000
42603 Motor Fuel and Lubricants	43,527	44,984	45,300	45,300	50,000	50,000	50,000
42604 Parts for Equipment	6,687	15,687	18,000	27,677	20,000	20,000	20,000
42619 Chem, Drug & Lab Sup	18,924	28,497	26,000	26,000	26,000	26,000	26,000
42621 Towing	250	790	900	900	900	900	900
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>172,844</b>	<b>320,669</b>	<b>355,320</b>	<b>258,380</b>	<b>371,990</b>	<b>371,990</b>	<b>371,990</b>
<b>BUDGET TOTAL - SNOW REMOVAL</b>	<b>185,173</b>	<b>367,777</b>	<b>413,640</b>	<b>302,971</b>	<b>430,970</b>	<b>430,970</b>	<b>430,970</b>

101 GENERAL FUND  
 430 PUBLIC WORKS  
 431.60 STREET LIGHTING

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
420 OTHER CURRENT EXPENDITURES							
42800 Utilities	477,635	482,320	479,850	487,202	486,000	486,000	486,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>477,635</b>	<b>482,320</b>	<b>479,850</b>	<b>487,202</b>	<b>486,000</b>	<b>486,000</b>	<b>486,000</b>
<b>TOTAL BUDGET - STREET LIGHTING</b>	<b>477,635</b>	<b>482,320</b>	<b>479,850</b>	<b>487,202</b>	<b>486,000</b>	<b>486,000</b>	<b>486,000</b>

101 GENERAL FUND  
 430 PUBLIC WORKS  
 432.54 WATER RESOURCES

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	142	86	90	76	80	80	80
42200 Expert & Consultant Svc	4,067	-	25,000	21,000	25,000	25,000	25,000
42225 Water Monitoring	145	217	3,000	2,955	3,000	3,000	3,000
42227 TMDL Sampling	-	-	200	-	-	-	-
42905 USGS Gaging Stations	19,425	20,020	22,000	22,000	22,500	22,500	22,500
42910 Education and Outreach	13,195	15,741	12,000	14,650	14,000	14,000	14,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>36,974</b>	<b>36,064</b>	<b>62,290</b>	<b>60,681</b>	<b>64,580</b>	<b>64,580</b>	<b>64,580</b>
<b>TOTAL BUDGET - WATER RESOURCES</b>	<b>36,974</b>	<b>36,064</b>	<b>62,290</b>	<b>60,681</b>	<b>64,580</b>	<b>64,580</b>	<b>64,580</b>

**101 GENERAL FUND  
430 PUBLIC WORKS  
437.00 CEMETERY**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	47,163	50,197	52,230	52,300	53,400	53,400	53,400
41101 Clerical & Oper Salary	38,374	40,803	42,500	42,475	43,400	43,400	43,400
41102 Temporary Salaries	18,156	17,787	18,200	18,163	18,800	18,800	18,800
41200 OASI-Employer Contributions	7,409	7,771	8,200	7,878	8,300	8,300	8,300
41300 Retirement and Pensions	5,132	5,460	5,700	5,642	5,850	5,850	5,850
41400 Worker's Comp Insurance	2,143	2,223	2,800	2,490	3,600	3,600	3,600
41500 Group Health Insurance	15,482	14,958	17,500	17,472	18,100	18,100	18,100
<b>TOTAL PERSONAL SERVICES</b>	<b>133,859</b>	<b>139,199</b>	<b>147,130</b>	<b>146,420</b>	<b>151,450</b>	<b>151,450</b>	<b>151,450</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,877	2,414	2,490	2,365	2,450	2,450	2,450
42300 Publication & Rec Fees	990	1,720	1,100	1,648	1,200	1,200	1,200
42501 Equip Maintenance	1,994	1,006	2,000	2,012	2,000	2,000	2,000
42502 Bldg Maintenance	390	323	600	376	600	600	600
42600 Office Supplies	293	113	200	156	200	200	200
42601 Cleaning Supplies	71	59	100	79	100	100	100
42603 Motor Fuel & Lubricants	6,990	7,989	7,500	7,428	7,600	7,600	7,600
42604 Parts For Equipment	554	171	500	520	500	500	500
42613 Small Tools	499	218	500	347	500	500	500
42615 Ag & Hort Supplies	242	812	700	695	700	700	700
42618 Postage	20	10	50	15	50	50	50
42620 Other Supplies	820	789	1,200	790	1,200	1,200	1,200
42701 Travel Exp Personnel	-	-	100	-	100	100	100
42702 Subsc & Membership	55	49	100	49	100	100	100
42801 Natural Gas	1,866	853	4,000	2,921	4,000	4,000	4,000
42802 Electricity	958	1,048	1,900	1,971	1,900	1,900	1,900
42803 Water	2,904	684	1,000	945	1,000	1,000	1,000
42804 Sewer	151	193	250	199	250	250	250
42805 Phone-Monthly Service	754	785	800	742	80	80	80
42806 Phone-Long Distance	29	27	50	28	50	50	50
42808 Propane	31	-	2,200	2,577	2,300	2,300	2,300
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>22,488</b>	<b>19,263</b>	<b>27,340</b>	<b>25,863</b>	<b>26,880</b>	<b>26,880</b>	<b>26,880</b>
<b>430 CAPITAL OUTLAY</b>							
43601 Mower	6,995	7,490	12,500	12,769	-	-	-
43603 Snow Removal Equipment	-	2,390	-	-	-	-	-
43617 Equipment - Thawing Equipment	-	-	-	-	1,000	1,000	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,995</b>	<b>9,880</b>	<b>12,500</b>	<b>12,769</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>450 OTHER EXPENDITURES</b>							
45201 Reclaim Cemetery Lots	680	1,300	-	840	-	-	-
45300 Refunds & Reimbursements	-	741	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>680</b>	<b>2,041</b>	<b>-</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - CEMETERY</b>	<b>164,022</b>	<b>170,383</b>	<b>186,970</b>	<b>185,892</b>	<b>179,330</b>	<b>179,330</b>	<b>179,330</b>

101 GENERAL FUND  
 440 HEALTH & WELFARE  
 441.32 MOSQUITO CONTROL

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	6,166	7,903	9,500	7,645	9,500	9,500	9,500
41109 Overtime Pay	25	1,349	4,000	3,000	4,000	4,000	4,000
41200 OASI-Employer Contributions	472	606	1,050	732	1,050	1,050	1,050
41400 Worker's Comp Insurance	(170)	168	450	278	450	450	450
<b>TOTAL PERSONAL SERVICES</b>	<b>6,493</b>	<b>10,026</b>	<b>15,000</b>	<b>11,655</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	154	130	140	141	150	150	150
42230 Mosquito Control Supplies	44,534	58,454	75,000	83,085	80,000	80,000	80,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>44,688</b>	<b>58,584</b>	<b>75,140</b>	<b>83,226</b>	<b>80,150</b>	<b>80,150</b>	<b>80,150</b>
<b>430 CAPITAL OUTLAY</b>							
43636 ULV Mosquito Sprayer	-	-	10,000	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - MOSQUITO CONTROL</b>	<b>51,181</b>	<b>68,610</b>	<b>100,140</b>	<b>94,881</b>	<b>95,150</b>	<b>95,150</b>	<b>95,150</b>

101 GENERAL FUND

440 HEALTH & WELFARE

441.43 ANIMAL CONTROL/COMMUNITY SERVICE OFFICER

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41101 Clerical & Oper Salary	-	-	-	-	37,700	37,700	37,700
41200 OASI-Employer Contributions	-	-	-	-	2,500	2,500	2,500
41300 Retirement and Pensions	-	-	-	-	2,300	2,300	2,300
41400 Worker's Comp Insurance	-	-	-	-	700	700	700
41500 Group Health Insurance	-	-	-	-	10,500	10,500	10,500
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	53,700	53,700	53,700
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	-	-	-	-	500	500	500
42501 Equip Maintenance	-	-	-	-	4,000	4,000	4,000
42600 Office Supplies	-	-	-	-	300	300	300
42603 Motor Fuel and Lubricants	-	-	-	-	3,000	3,000	3,000
42607 Education & Rec Supplies	-	-	-	-	600	600	600
42610 Clothing and Materials	-	-	-	-	500	500	500
42619 Chem, Drug & Lab Sup	-	-	-	-	300	300	300
42620 Other Supplies	-	-	-	-	800	800	800
42701 Travel Expense Personnel	-	-	-	-	700	700	700
42805 Phone-Monthly Service	-	-	-	-	250	250	250
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	-	-	-	-	10,950	10,950	10,950
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	-	-	-	-	600	600	600
<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	600	600	600
<b>TOTAL BUDGET - ANIMAL CONTROL/ COMMUNITY SERVICE OFFICER</b>	-	-	-	-	65,250	65,250	65,250

**101 GENERAL FUND  
450 CULTURE & RECREATION  
452.40 FORESTRY**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	21,122	24,741	25,800	25,776	26,300	26,300	26,300
41101 Clerical & Oper Salary	72,392	79,680	83,000	79,833	84,700	84,700	84,700
41102 Temporary Salaries	7,028	8,673	8,750	8,393	9,000	9,000	9,000
41109 Overtime Pay	13	388	300	-	350	350	350
41200 OASI-Employer Contributions	7,167	8,000	8,250	7,565	8,350	8,350	8,350
41300 Retirement and Pensions	5,568	6,289	6,550	6,174	6,700	6,700	6,700
41400 Worker's Comp Insurance	9,252	9,554	11,000	11,561	12,000	12,000	12,000
41500 Group Health Insurance	21,438	21,667	23,000	25,163	24,150	24,150	24,150
<b>TOTAL PERSONAL SERVICES</b>	<b>143,980</b>	<b>158,992</b>	<b>166,650</b>	<b>164,465</b>	<b>171,550</b>	<b>171,550</b>	<b>171,550</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,539	2,428	2,500	2,283	2,400	2,400	2,400
42400 Rent-Machinery & Equip	485	2,020	1,000	1,200	1,000	1,000	1,000
42500 Construction Materials	-	-	100	100	100	100	100
42501 Equip Maintenance	9,902	5,789	9,000	25,801	10,000	10,000	10,000
42504 Maintenance of Other	2,009	645	700	886	800	800	800
42600 Office Supplies	46	59	100	50	100	100	100
42603 Motor Fuel and Lubricants	10,583	10,250	9,000	9,907	10,000	10,000	10,000
42613 Small Tools	183	106	600	126	600	600	600
42615 Ag & Hort Supplies	714	92	1,000	500	1,000	1,000	1,000
42618 Postage	-	-	50	-	50	50	50
42627 Safety Supplies	12	326	300	302	300	300	300
42701 Travel Exp Personnel	591	377	400	375	400	400	400
42702 Subsc & Membership	181	95	200	180	200	200	200
42801 Natural Gas	592	21	800	500	800	800	800
42802 Electricity	1,003	346	875	700	875	875	875
42803 Water	78	83	150	80	150	150	150
42804 Sewer	105	76	60	75	75	75	75
42805 Phone-Monthly Service	230	120	300	160	300	300	300
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>29,253</b>	<b>22,833</b>	<b>27,135</b>	<b>43,225</b>	<b>29,150</b>	<b>29,150</b>	<b>29,150</b>
<b>430 CAPITAL OUTLAY</b>							
43646 Chain Saw	435	216	750	750	750	750	750
Chipper	-	-	-	-	31,000	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>435</b>	<b>216</b>	<b>750</b>	<b>750</b>	<b>31,750</b>	<b>750</b>	<b>750</b>
<b>TOTAL BUDGET - FORESTRY</b>	<b>173,668</b>	<b>182,041</b>	<b>194,535</b>	<b>208,440</b>	<b>232,450</b>	<b>201,450</b>	<b>201,450</b>

**101 GENERAL FUND  
450 CULTURE & RECREATION  
455.00 LIBRARY**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	287,589	297,057	305,800	262,777	311,460	311,460	311,460
41101 Clerical & Oper Salary	114,078	126,292	127,950	170,467	130,700	130,700	130,700
41102 Temporary Salaries	43,641	45,942	55,900	41,625	49,400	49,400	49,400
41200 OASI-Employer Contributions	31,508	32,115	34,900	33,075	34,900	34,900	34,900
41300 Retirement and Pensions	24,100	24,213	26,100	25,990	26,600	26,600	26,600
41400 Worker's Comp Insurance	1,754	1,729	2,000	1,902	2,800	2,800	2,800
41500 Group Health Insurance	76,565	67,922	80,000	80,232	82,200	82,200	82,200
41501 Retiree Health Insurance	5,188	5,482	12,000	5,888	6,500	6,500	6,500
<b>TOTAL PERSONAL SERVICES</b>	<b>584,423</b>	<b>600,752</b>	<b>644,650</b>	<b>621,956</b>	<b>644,560</b>	<b>644,560</b>	<b>644,560</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	11,248	6,698	6,900	8,204	8,500	8,500	8,500
42107 Temp-Not Subject to Worker's Comp	68	146	200	214	215	215	215
42211 SDLN	23,888	23,837	24,100	25,000	25,000	25,000	25,000
42212 OCLC	-	-	-	-	5,100	5,100	5,100
42214 ILS Maintenance	-	-	-	-	14,770	14,770	14,770
42300 Publication & Rec Fees	380	-	-	-	-	-	-
42501 Equip Maintenance	6,267	10,801	7,900	6,326	7,000	7,000	7,000
42502 Bldg Maintenance	3,964	7,185	3,910	3,857	3,900	3,900	3,900
42504 Maintenance of Others	1,189	2,133	1,300	1,702	1,700	1,700	1,700
42600 Office Supplies	3,112	4,385	3,300	5,246	5,300	5,300	5,300
42601 Cleaning Supplies	5,302	6,518	6,850	6,114	6,800	6,800	6,800
42603 Motor Fuel And Lubricants	65	121	150	153	150	150	150
42618 Postage	3,640	3,804	5,000	4,440	5,350	5,350	5,350
42627 Safety Supplies	136	-	250	258	260	260	260
42630 Circulation Supplies	6,506	9,239	8,000	7,920	8,000	8,000	8,000
42683 Electronic Subscriptions	9,135	25,351	17,600	16,900	23,600	23,600	23,600
42701 Travel Exp Personnel	3,133	1,762	3,300	3,260	3,300	3,300	3,300
42702 Subsc & Membership	2,395	2,781	2,500	2,510	2,600	2,600	2,600
42707 Patron Subscriptions	8,894	8,497	10,000	9,977	10,000	10,000	10,000
42708 Ebooks	-	-	-	-	40,000	40,000	40,000
42801 Natural Gas	8,616	10,214	16,200	17,092	17,100	17,100	17,100
42802 Electricity	26,136	25,357	27,000	26,573	28,080	28,080	28,080
42803 Water	1,956	1,957	1,500	1,475	1,500	1,500	1,500
42804 Sewer	368	318	350	348	350	350	350
42805 Phone-Monthly Service	1,447	1,579	1,550	1,526	1,550	1,550	1,550
42806 Phone-Long Distance	106	125	200	136	200	200	200
42813 Internet Service Provider	922	2,188	2,000	890	2,000	2,000	2,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>128,873</b>	<b>154,996</b>	<b>150,060</b>	<b>150,121</b>	<b>222,325</b>	<b>222,325</b>	<b>222,325</b>
<b>430 CAPITAL OUTLAY</b>							
43400 Library Books & Off Ref	55,296	50,002	-	-	103,000	86,000	86,000
43411 ILS Conversion	-	-	-	-	55,055	55,055	55,055
43500 Furniture, Fixtures & Furnishing	-	-	-	-	1,800	1,800	1,800
43600 Machinery & Equipment	-	-	-	-	11,525	525	525
<b>TOTAL CAPITAL OUTLAY</b>	<b>55,296</b>	<b>50,002</b>	<b>-</b>	<b>-</b>	<b>171,380</b>	<b>143,380</b>	<b>143,380</b>
<b>TOTAL BUDGET - LIBRARY</b>	<b>768,592</b>	<b>805,750</b>	<b>794,710</b>	<b>772,077</b>	<b>1,038,265</b>	<b>1,010,265</b>	<b>1,010,265</b>

**101 GENERAL FUND**  
**465 ECONOMIC DEVELOPMENT**  
**465.12 BUILDING SERVICES**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	61,386	64,642	67,300	67,227	68,670	68,670	68,670
41101 Clerical & Oper Salary	105,089	115,491	115,100	115,068	117,400	117,400	117,400
41102 Temporary Salaries	10,872	10,741	11,760	11,197	12,150	12,150	12,150
41200 OASI-Employer Contributions	12,965	13,139	13,700	13,254	13,850	13,850	13,850
41300 Retirement and Pensions	9,989	10,431	11,000	11,468	11,200	11,200	11,200
41400 Worker's Comp Insurance	918	956	1,300	1,017	1,300	1,300	1,300
41500 Group Health Insurance	27,163	28,637	37,000	37,276	37,900	37,900	37,900
41501 Retiree Health Insurance	12,971	13,704	7,500	6,134	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>241,353</b>	<b>257,741</b>	<b>264,660</b>	<b>262,641</b>	<b>262,470</b>	<b>262,470</b>	<b>262,470</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	845	833	860	696	720	720	720
42200 Expert and Consultant Services	377	727	400	400	400	400	400
42204 Nuisance Abatement Costs	-	-	2,000	2,000	10,000	10,000	10,000
42208 Software	1,187	1,100	1,200	1,200	1,200	1,200	1,200
42300 Publication and Recording Fees	1,889	1,972	2,500	2,500	2,500	2,500	2,500
42501 Equip Maintenance	1,024	1,076	1,400	1,400	1,400	1,400	1,400
42600 Office Supplies	2,134	1,174	2,200	2,200	2,200	2,200	2,200
42602 Motor Supplies	425	834	1,200	1,200	850	850	850
42603 Motor Fuel and Lubricants	2,795	1,629	3,000	3,000	3,000	3,000	3,000
42618 Postage	2,400	2,419	2,500	2,500	4,000	4,000	4,000
42635 Resource Materials	339	1,297	1,500	1,500	1,500	1,500	1,500
42701 Travel Exp Personnel	2,431	2,485	3,500	3,500	4,000	4,000	4,000
42702 Subsc & Membership	573	655	650	650	700	700	700
42703 Professional Workshops	1,336	2,410	2,200	2,200	2,500	2,500	2,500
42805 Phone-Monthly Service	1,132	1,155	1,300	1,300	1,300	1,300	1,300
42806 Phone- Long Distance	83	99	100	100	100	100	100
42910 Education & Outreach	496	539	600	600	1,000	1,000	1,000
42915 Planning Commission Expenses	523	818	1,100	1,100	1,200	1,200	1,200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>19,989</b>	<b>21,222</b>	<b>28,210</b>	<b>28,046</b>	<b>38,570</b>	<b>38,570</b>	<b>38,570</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furniture, Fixtures & Furnishings	799	-	-	379	-	-	-
43602 Computer Equipment/Software	300	270	8,600	3,206	6,000	6,000	6,000
43804 Pickup	-	14,999	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,099</b>	<b>15,269</b>	<b>8,600</b>	<b>3,585</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL BUDGET - BUILDING SERVICES</b>	<b>262,441</b>	<b>294,232</b>	<b>301,470</b>	<b>294,272</b>	<b>307,040</b>	<b>307,040</b>	<b>307,040</b>

101 GENERAL FUND  
 490 MISCELLANEOUS  
 493.00 OPERATING TRANSFERS

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>490 MISCELLANEOUS</b>							
49311 Trans out - Park & Rec	1,400,000	1,570,000	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000
49312 Trans out - Airport	205,000	100,000	150,000	150,000	200,000	200,000	200,000
49313 Trans out - Upper Big Sioux River	50,000	50,000	50,000	50,000	50,000	50,000	50,000
49314 Trans out - Rec Center	21,000	65,000	50,000	50,000	50,000	35,000	35,000
49322 Trans out - Event Center	-	-	-	-	75,000	75,000	75,000
<b>TOTAL MISCELLANEOUS</b>	<b>1,676,000</b>	<b>1,785,000</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>2,075,000</b>	<b>2,060,000</b>	<b>2,060,000</b>
<b>TOTAL BUDGET - OPERATING TRANSFERS</b>	<b>1,676,000</b>	<b>1,785,000</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>2,075,000</b>	<b>2,060,000</b>	<b>2,060,000</b>

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.21 SUPERVISION**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	73,339	79,891	83,110	83,039	78,450	78,450	78,450
41101 Clerical & Oper Salary	68,916	74,826	78,000	77,938	79,600	79,600	79,600
41102 Temporary Salaries	3,565	2,871	2,250	2,017	2,250	2,250	2,250
41200 OASI-Employer Contributions	10,826	11,571	12,110	12,012	11,800	11,800	11,800
41300 Retirement and Pensions	8,535	9,283	9,800	9,659	9,600	9,600	9,600
41400 Worker's Comp Insurance	319	307	470	366	450	450	450
41500 Group Health Insurance	21,402	20,567	23,000	23,957	24,500	24,500	24,500
41501 Retiree Health Insurance	5,189	5,481	6,000	5,844	13,000	13,000	13,000
<b>TOTAL PERSONAL SERVICES</b>	<b>192,091</b>	<b>204,797</b>	<b>214,740</b>	<b>214,832</b>	<b>219,650</b>	<b>219,650</b>	<b>219,650</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	947	1,322	1,360	1,226	1,240	1,240	1,240
42219 Banking Services	537	696	650	677	700	700	700
42300 Publication & Rec Fees	-	-	300	250	300	300	300
42504 Maintenance of Others	256	229	800	364	800	800	800
42600 Office Supplies	1,691	1,704	2,700	2,314	2,700	2,700	2,700
42618 Postage	1,650	2,100	1,750	1,700	1,750	1,750	1,750
42701 Travel Exp Personnel	-	229	300	-	300	300	300
42702 Subsc & Membership	25	50	200	100	200	200	200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>5,106</b>	<b>6,330</b>	<b>8,060</b>	<b>6,631</b>	<b>7,990</b>	<b>7,990</b>	<b>7,990</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	7,479	1,065	1,500	983	1,500	1,500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,479</b>	<b>1,065</b>	<b>1,500</b>	<b>983</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL BUDGET - SUPERVISION</b>	<b>204,676</b>	<b>212,192</b>	<b>224,300</b>	<b>222,446</b>	<b>229,140</b>	<b>229,140</b>	<b>229,140</b>

**201 SPECIAL REVENUE FUND**  
**450 CULTURE & RECREATION**  
**451.23 RECREATION PROGRAMS**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	135,303	146,597	153,110	153,041	156,600	156,600	156,600
41102 Temporary Salaries	59,309	66,722	84,300	81,113	88,300	86,300	86,300
41200 OASI-Employer Contributions	13,982	15,275	17,010	16,238	17,500	17,500	17,500
41300 Retirement and Pensions	8,118	8,796	9,200	9,092	9,400	9,400	9,400
41400 Worker's Comp Insurance	1,736	2,035	2,830	1,941	2,000	2,000	2,000
41500 Group Insurance	29,642	28,377	31,000	31,360	31,500	31,500	31,500
<b>TOTAL PERSONAL SERVICES</b>	<b>248,090</b>	<b>267,802</b>	<b>297,450</b>	<b>292,785</b>	<b>305,300</b>	<b>303,300</b>	<b>303,300</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	2,728	2,567	2,650	2,470	2,520	2,520	2,520
42300 Publication & Rec Fees	7,473	7,448	8,000	7,719	8,000	8,000	8,000
42607 Education & Rec Supplies	25,281	18,126	19,000	18,518	19,000	19,000	19,000
42608 Jr.Baseball & Rec Supplies	10,253	11,050	10,000	10,041	10,000	10,000	10,000
42701 Travel Exp Personnel	706	926	400	370	700	700	700
42702 Subsc & Membership	643	534	600	569	1,000	1,000	1,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>47,084</b>	<b>40,651</b>	<b>40,650</b>	<b>39,687</b>	<b>41,220</b>	<b>41,220</b>	<b>41,220</b>
<b>430 CAPITAL OUTLAY</b>							
43606 Office Equipment	982	-	1,500	2,123	3,000	1,500	1,500
43617 Adjustable Backboard	-	1,328	-	-	-	-	-
43618 Pitching Machines	-	-	-	-	5,700	1,900	1,900
43645 Trailer	-	-	3,500	3,403	-	-	-
43656 Baseball/Softball Equipment	1,968	942	2,000	2,110	5,000	2,500	2,500
43690 Public Address System	2,335	-	-	-	-	-	-
43691 Recreation Equipment	-	-	9,800	9,800	-	-	-
43697 Hockey Equipment	-	5,809	2,700	2,700	-	-	-
43804 Pickup	-	-	-	-	20,000	-	-
43969 Disc Golf Course	-	14,750	800	832	-	-	-
43996 Skate Ramp Maintenance	-	-	-	-	4,000	4,000	4,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,285</b>	<b>22,829</b>	<b>20,300</b>	<b>20,968</b>	<b>37,700</b>	<b>9,900</b>	<b>9,900</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	120	240	-	105	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>120</b>	<b>240</b>	<b>-</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - RECREATION PROGRAMS</b>	<b>300,579</b>	<b>331,522</b>	<b>358,400</b>	<b>353,545</b>	<b>384,220</b>	<b>354,420</b>	<b>354,420</b>

**201 SPECIAL REVENUE**  
**450 CULTURE & RECREATION**  
**451.25 GOLF COURSE**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	63,461	62,489	65,020	65,006	66,350	66,350	66,350
41101 Clerical & Oper Salary	40,113	43,090	79,200	76,918	80,750	80,750	80,750
41102 Temporary Salaries	92,778	95,072	85,100	78,733	98,300	85,100	85,100
41109 Overtime Pay	4,074	3,231	2,950	2,357	4,500	4,500	4,500
41200 OASI-Employer Contributions	14,698	14,879	14,000	13,557	17,800	17,800	17,800
41300 Retirement and Pensions	7,325	7,604	9,000	9,337	8,850	8,850	8,850
41400 Worker's Comp Insurance	4,517	3,799	5,000	4,824	7,100	7,100	7,100
41500 Group Insurance	19,803	18,920	30,000	33,822	31,400	31,400	31,400
41600 Unemployment Benefits	2,141	1,631	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>248,910</b>	<b>250,715</b>	<b>290,270</b>	<b>284,554</b>	<b>315,050</b>	<b>301,850</b>	<b>301,850</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	8,548	5,622	5,790	6,480	6,700	6,700	6,700
42200 Expert & Consulting Service	46,003	45,101	55,000	54,132	55,000	55,000	55,000
42219 Banking Services	6,036	5,745	5,500	5,500	5,500	5,500	5,500
42300 Publication & Recording Fees	566	1,217	600	761	750	750	750
42400 Rent-Machinery & Equip	1,005	1,152	1,800	1,800	1,800	1,800	1,800
42500 Construction Materials	582	-	800	774	800	800	800
42501 Equip Maintenance	13,572	10,094	17,000	18,073	18,000	18,000	18,000
42504 Maintenance of Other	5,080	6,019	5,800	5,881	5,800	5,800	5,800
42506 Repair to Vehicles	931	-	300	300	300	300	300
42514 Repair to Clubhouse	1,959	2,711	2,500	2,408	2,500	2,500	2,500
42515 Repair-Maintenance Shop	477	324	400	477	400	400	400
42516 Repair-Cart Storage Bldg	-	236	400	350	400	400	400
42521 Repair-Irrigation Equipment	7,522	4,163	6,500	6,506	6,500	6,500	6,500
42600 Office Supplies	868	656	2,000	1,556	2,000	2,000	2,000
42603 Motor Fuel and Lubricants	28,056	27,526	21,000	28,794	28,000	28,000	28,000
42613 Small Tools	389	347	500	505	500	500	500
42615 Ag & Hort Supplies	8,744	11,033	19,000	18,653	19,000	19,000	19,000
42617 Cleaning Service	4,163	3,627	4,000	3,534	4,000	4,000	4,000
42619 Chem, Drug & Lab Sup	42,012	42,705	43,500	48,441	49,000	49,000	49,000
42622 Golf Supplies	3,716	7,146	7,000	6,948	7,000	7,000	7,000
42627 Safety Supplies	624	240	500	472	500	500	500
42701 Travel Exp Personnel	515	1,488	2,900	2,825	2,900	2,900	2,900
42702 Subsc & Membership	3,174	2,565	3,000	2,970	3,000	3,000	3,000
42801 Gas	2,262	2,700	3,400	3,108	3,400	3,400	3,400
42802 Electricity	20,347	16,381	17,500	16,600	18,000	18,000	18,000
42803 Water	900	894	1,000	914	1,000	1,000	1,000
42804 Sewer	837	928	900	947	950	950	950
42805 Phone-Monthly	2,176	2,240	2,400	2,358	2,400	2,400	2,400
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>211,064</b>	<b>202,860</b>	<b>230,990</b>	<b>242,067</b>	<b>246,100</b>	<b>246,100</b>	<b>246,100</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	-	-	7,600	450	-	-	-
43600 Machinery & Equipment	-	41,498	24,400	23,792	-	-	-
43601 Mowers	58,345	112,702	33,000	24,183	114,000	32,000	32,000
43602 Computer Equipment/Software	-	-	-	1,575	-	-	-
43653 Aerator	-	-	-	-	29,000	29,000	29,000
43818 Range Ball Picker	-	-	7,800	6,700	-	-	-
43820 Utility Vehicle	-	-	31,500	31,408	9,500	-	-
43822 Golf Cars	-	-	-	-	185,000	185,000	185,000
43990 Golf Course Clubhouse Improvements	-	-	-	-	2,500	2,500	2,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>58,345</b>	<b>154,200</b>	<b>104,300</b>	<b>88,108</b>	<b>340,000</b>	<b>248,500</b>	<b>248,500</b>
<b>441 DEBT SERVICE</b>							
44100 Principal	18,416	19,262	85,380	85,381	19,800	19,800	19,800
44101 Interest	5,344	4,498	3,630	3,629	4,200	4,200	4,200
<b>TOTAL DEBT SERVICE</b>	<b>23,760</b>	<b>23,760</b>	<b>89,010</b>	<b>89,010</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	878	116	-	171	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>878</b>	<b>116</b>	<b>-</b>	<b>171</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BUDGET TOTAL - GOLF COURSE</b>	<b>542,957</b>	<b>631,651</b>	<b>714,570</b>	<b>703,910</b>	<b>925,150</b>	<b>820,450</b>	<b>820,450</b>

**201 SPECIAL REVENUE**  
**450 CULTURE & RECREATION**  
**451.26 FAMILY AQUATIC CENTER**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	135,795	132,785	141,360	124,004	141,400	141,400	141,400
41200 OASI-Employer Contributions	10,388	10,158	10,820	9,836	10,900	10,900	10,900
41400 Worker's Comp Insurance	1,761	2,003	3,100	1,999	3,000	3,000	3,000
<b>TOTAL PERSONAL SERVICES</b>	<b>147,944</b>	<b>144,946</b>	<b>155,280</b>	<b>135,839</b>	<b>155,300</b>	<b>155,300</b>	<b>155,300</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	6,703	4,832	4,980	5,372	5,600	5,600	5,600
42219 Banking Services	1,237	1,416	1,200	1,191	1,200	1,200	1,200
42500 Construction Materials	-	-	100	100	100	100	100
42501 Equip Maintenance	3,222	6,651	4,000	4,441	4,000	4,000	4,000
42502 Bldg Maintenance	816	1,902	1,000	954	1,000	1,000	1,000
42504 Maintenance of Other	461	84,550	5,000	4,599	5,000	5,000	5,000
42600 Office Supplies	3,209	2,236	3,000	2,929	3,000	3,000	3,000
42607 Ed, Recreation & Safety Supplies	5,361	2,591	7,000	7,046	7,000	7,000	7,000
42619 Chem, Drug & Lab Sup	13,581	14,331	16,500	18,701	18,000	18,000	18,000
42631 Merchandise for Resale	26,203	26,592	24,000	23,943	24,000	24,000	24,000
42703 Prof Workshops	1,240	1,273	1,500	1,500	1,500	1,500	1,500
42801 Gas	20,820	18,628	25,000	20,043	25,000	25,000	25,000
42802 Electricity	16,321	17,948	18,000	17,525	18,000	18,000	18,000
42803 Water	10,686	11,515	10,000	10,686	11,000	11,000	11,000
42804 Sewer	415	343	500	330	400	400	400
42805 Phone-Monthly	506	750	600	598	600	600	600
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>110,781</b>	<b>195,558</b>	<b>122,380</b>	<b>119,958</b>	<b>125,400</b>	<b>125,400</b>	<b>125,400</b>
<b>430 CAPITAL OUTLAY</b>							
43500 Furniture, Fixtures & Furnishings	-	8,071	-	-	7,500	7,500	7,500
43600 Machinery & Equipment	-	-	9,000	8,740	-	-	-
43602 Computer Equip/Software	-	2,004	-	-	-	-	-
43607 Electronic & Comm Equipment	-	1,162	-	-	-	-	-
43631 Pressure Washer	-	1,479	-	-	-	-	-
43648 Pool Equipment	4,401	3,066	2,000	1,943	-	-	-
43900 Improvements Other than Bldgs.	-	-	30,000	29,402	-	-	-
43980 Consultant Evaluation	3,950	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,351</b>	<b>15,782</b>	<b>41,000</b>	<b>40,085</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	140	150	100	30	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>140</b>	<b>150</b>	<b>100</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - FAMILY AQUATIC CENTER</b>	<b>267,216</b>	<b>356,436</b>	<b>318,760</b>	<b>295,912</b>	<b>288,200</b>	<b>288,200</b>	<b>288,200</b>

201 SPECIAL REVENUE FUND  
 450 CULTURE & RECREATION  
 451.27 BASEBALL/SOFTBALL COMPLEX

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	6,820	5,499	7,050	6,702	7,300	7,300	7,300
41109 Overtime Pay	-	310	750	500	780	780	780
41200 OASI Employer Contributions	522	444	600	592	620	620	620
41400 Worker's Comp Insurance	144	1,804	1,900	(1,560)	220	220	220
<b>TOTAL PERSONAL SERVICES</b>	<b>7,486</b>	<b>8,057</b>	<b>10,300</b>	<b>6,234</b>	<b>8,920</b>	<b>8,920</b>	<b>8,920</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,137	1,044	1,080	1,332	1,350	1,350	1,350
42500 Construction Materials	-	775	100	100	100	100	100
42501 Equip Maintenance	1,214	637	900	999	1,000	1,000	1,000
42502 Bldg Maintenance	-	2,303	500	1,202	1,200	1,200	1,200
42504 Maintenance of Other	1,582	1,957	2,000	2,048	2,000	2,000	2,000
42521 Irrigation Supplies	302	830	300	408	400	400	400
42609 Electrical Supplies	473	1,722	1,500	1,212	2,000	2,000	2,000
42615 Ag & Hort Supplies	1,138	775	1,200	1,400	1,500	1,500	1,500
42802 Electricity	5,052	5,590	4,750	5,102	5,000	5,000	5,000
42803 Water	472	518	1,500	503	1,500	1,500	1,500
42804 Sewer	291	336	900	304	900	900	900
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>11,661</b>	<b>16,487</b>	<b>14,730</b>	<b>14,610</b>	<b>16,950</b>	<b>16,950</b>	<b>16,950</b>
<b>430 CAPITAL OUTLAY</b>							
43617 Maintenance Equipment	-	7,243	-	-	-	-	-
43900 Improv Other Than Bldgs	-	-	3,000	2,500	3,500	3,500	3,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>7,243</b>	<b>3,000</b>	<b>2,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL BUDGET - KOCH COMPLEX</b>	<b>19,147</b>	<b>31,787</b>	<b>28,030</b>	<b>23,344</b>	<b>29,370</b>	<b>29,370</b>	<b>29,370</b>

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.28 AUDITORIUM/FIELDHOUSE**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41101 Clerical & Oper Salary	37,903	40,735	42,410	42,388	43,300	43,300	43,300
41102 Temporary Salaries	-	594	9,880	13,592	13,900	13,900	13,900
41200 OASI-Employer Contributions	2,629	2,836	3,620	3,954	3,950	3,950	3,950
41300 Retirement and Pensions	2,282	2,444	2,550	2,571	2,600	2,600	2,600
41400 Worker's Comp Insurance	778	899	1,000	1,370	2,050	2,050	2,050
41500 Group Health Insurance	9,880	9,459	10,000	9,934	10,500	10,500	10,500
<b>TOTAL PERSONAL SERVICES</b>	<b>53,472</b>	<b>56,967</b>	<b>69,460</b>	<b>73,809</b>	<b>76,300</b>	<b>76,300</b>	<b>76,300</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	4,982	7,466	7,620	8,842	9,190	9,190	9,190
42200 Expert and Consultant Services	62	65	1,000	569	1,000	1,000	1,000
42500 Construction Materials	111	233	1,000	945	1,000	1,000	1,000
42501 Equip Maintenance	736	1,461	2,500	2,563	2,500	2,500	2,500
42502 Bldg Maintenance	2,143	4,277	2,700	2,632	2,700	2,700	2,700
42504 Maintenance of Other	516	753	600	646	600	600	600
42601 Cleaning Supplies	5,942	5,917	7,500	7,346	7,500	7,500	7,500
42613 Small Tools	187	526	200	405	200	200	200
42801 Gas	8,881	12,584	25,000	25,646	25,000	25,000	25,000
42802 Electricity	5,940	7,777	12,000	9,901	12,500	12,500	12,500
42803 Water	879	1,045	1,800	1,653	1,800	1,800	1,800
42804 Sewer	311	385	700	575	700	700	700
42805 Phone-Monthly	2,081	2,341	3,200	3,500	3,500	3,500	3,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>32,771</b>	<b>44,830</b>	<b>65,820</b>	<b>65,223</b>	<b>68,190</b>	<b>68,190</b>	<b>68,190</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	2,345	-	-	-	38,075	28,800	28,800
43500 Furniture, Fixtures & Furnishings	-	24,799	-	-	500	-	-
43617 Equipment - Scoreboard	6,071	-	-	-	1,800	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,416</b>	<b>24,799</b>	<b>-</b>	<b>-</b>	<b>40,375</b>	<b>28,800</b>	<b>28,800</b>
<b>TOTAL BUDGET - AUDITORIUM/FIELDHOUSE</b>	<b>94,659</b>	<b>126,596</b>	<b>135,280</b>	<b>139,032</b>	<b>184,865</b>	<b>173,290</b>	<b>173,290</b>

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.34 ZOO**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	163,122	172,860	179,900	179,911	183,600	183,600	183,600
41101 Clerical & Oper Salary	233,406	233,143	297,000	257,191	303,100	303,100	303,100
41102 Temporary Salaries	104,037	123,342	154,070	129,488	168,530	159,730	159,730
41109 Overtime Pay	1,324	336	2,000	1,410	-	-	-
41200 OASI-Employer Contributions	36,768	38,741	46,300	41,700	47,900	47,900	47,900
41300 Retirement and Pensions	23,850	25,191	28,500	27,656	29,100	29,100	29,100
41400 Worker's Comp Insurance	8,718	9,126	17,300	10,020	13,000	13,000	13,000
41500 Group Health Insurance	68,326	63,701	80,000	73,400	84,800	84,800	84,800
41501 Retiree Health Insurance	-	907	6,000	-	-	-	-
41600 Unempl. Comp. Payments	-	367	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>639,551</b>	<b>667,714</b>	<b>811,070</b>	<b>720,776</b>	<b>830,030</b>	<b>821,230</b>	<b>821,230</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	13,227	9,986	10,290	11,043	11,400	11,400	11,400
42205 Medical Services	1,180	480	1,600	1,200	1,600	1,600	1,600
42219 Banking Services	4,011	3,953	7,000	6,000	7,165	7,165	7,165
42300 Publication & Recording Fees	2,512	3,251	3,000	3,000	5,000	5,000	5,000
42400 Rent-Machinery & Equip	-	-	100	-	100	100	100
42500 Construction Materials	-	146	300	-	300	300	300
42501 Equip Maintenance	20,624	19,379	20,000	20,884	22,500	20,000	20,000
42502 Bldg Maintenance	7,463	3,375	11,000	7,762	11,000	11,000	11,000
42504 Maintenance of Other	6,704	5,190	12,000	9,618	12,000	7,500	7,500
42506 Repair to Vehicles	2,959	3,595	3,500	5,727	4,500	4,500	4,500
42600 Office Supplies	1,697	1,662	1,800	3,661	1,800	1,800	1,800
42601 Cleaning Supplies	3,237	1,973	6,000	2,914	6,000	4,000	4,000
42603 Motor Fuel and Lubricants	5,073	6,198	7,000	5,413	7,500	7,500	7,500
42607 Ed & Rec Supplies	2,162	2,056	3,000	3,000	3,500	3,500	3,500
42610 Clothing & Material	10	402	700	720	900	900	900
42613 Small Tools	327	503	300	472	500	500	500
42614 Livestock and Poultry	38,012	51,650	55,000	59,597	65,000	65,000	65,000
42615 Ag & Hort Supplies	3,798	1,890	3,500	5,145	4,500	4,500	4,500
42619 Chem, Drug & Lab Sup	6,567	5,590	7,500	7,500	7,500	7,500	7,500
42627 Safety Supplies	25	22	500	1,105	800	800	800
42700 Transportation	902	2,201	2,000	2,000	2,000	2,000	2,000
42701 Travel Exp Personnel	1,044	750	3,000	5,954	4,000	4,000	4,000
42702 Subsc & Membership	4,869	5,241	8,000	8,000	6,000	6,000	6,000
42801 Gas	3,988	5,140	8,200	6,575	9,000	9,000	9,000
42802 Electricity	31,508	32,790	50,000	45,122	55,000	55,000	55,000
42803 Water	14,379	18,068	22,000	19,740	25,000	25,000	25,000
42804 Sewer	1,032	1,032	1,300	1,032	1,300	1,300	1,300
42805 Phone-Monthly	2,197	1,930	2,500	1,896	2,500	2,500	2,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>179,507</b>	<b>188,453</b>	<b>251,090</b>	<b>245,080</b>	<b>278,365</b>	<b>269,365</b>	<b>269,365</b>
<b>430 CAPITAL OUTLAY</b>							
43300 Zoo Animals	1,315	7,345	7,000	9,445	10,000	7,000	7,000
43600 Machinery & Equipment - Pumps	-	3,192	-	-	-	-	-
43602 Computer Equipment/Software	9,419	-	1,500	4,517	-	-	-
43603 Snow Removal/Lawn Equipment	1,150	-	-	-	-	-	-
43607 Electronic & Comm Equipment - Radios	-	-	-	-	2,200	2,200	2,200
43684 Vehicles	-	41,346	24,000	28,500	-	-	-
43900 Improv. Other Than Buildings	-	-	10,000	-	-	-	-
43981 Master Planning	-	4,200	-	-	-	-	-
43993 Zoo - Exhibit Improvements	9,113	-	-	-	21,000	21,000	21,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>20,997</b>	<b>56,083</b>	<b>42,500</b>	<b>42,462</b>	<b>33,200</b>	<b>30,200</b>	<b>30,200</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds and Reimbursements	69	247	200	90	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>69</b>	<b>247</b>	<b>200</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - ZOO</b>	<b>840,124</b>	<b>912,497</b>	<b>1,104,860</b>	<b>1,008,408</b>	<b>1,141,595</b>	<b>1,120,795</b>	<b>1,120,795</b>

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.35 ICE ARENA/EXPO BUILDING**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	17,768	20,808	21,650	21,990	22,600	22,600	22,600
41102 Temporary Salaries	6,466	5,554	7,300	6,013	7,300	7,300	7,300
41200 OASI-Employer Contributions	1,843	2,000	2,220	2,143	2,100	2,100	2,100
41300 Retirement & Pensions	1,019	1,284	1,300	1,190	1,400	1,400	1,400
41400 Worker's Comp Insurance	(14)	92	500	571	650	650	650
41500 Group Health Insurance	2,269	2,882	3,000	3,114	5,300	5,300	5,300
<b>TOTAL PERSONAL SERVICES</b>	<b>29,351</b>	<b>32,620</b>	<b>35,970</b>	<b>35,021</b>	<b>39,350</b>	<b>39,350</b>	<b>39,350</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	5,452	2,865	2,950	3,513	3,700	3,700	3,700
42200 Consultant Service	3,075	3,167	3,500	3,500	3,500	3,500	3,500
42501 Equip Maintenance	2,875	3,530	5,000	19,662	5,000	5,000	5,000
42502 Bldg Maintenance	3,651	1,764	3,500	3,596	3,500	3,500	3,500
42504 Maintenance of Other	1,000	1,124	1,000	1,053	1,000	1,000	1,000
42600 Office Supplies	-	-	100	-	100	100	100
42601 Cleaning Supplies	341	244	700	519	700	700	700
42603 Motor Fuels & Lubricants	(19)	(7)	-	-	-	-	-
42702 Subsc & Membership	261	280	200	273	275	275	275
42801 Gas	7,929	7,748	9,000	7,235	9,000	9,000	9,000
42802 Electricity	11,315	12,555	13,000	12,539	13,750	13,750	13,750
42803 Water	926	913	1,100	913	1,100	1,100	1,100
42804 Sewer	719	683	700	661	700	700	700
42805 Phone-Monthly	319	353	600	376	600	600	600
42808 Propane	1,047	1,062	1,200	1,211	1,200	1,200	1,200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>38,891</b>	<b>36,281</b>	<b>42,550</b>	<b>55,051</b>	<b>44,125</b>	<b>44,125</b>	<b>44,125</b>
<b>430 CAPITAL OUTLAY</b>							
43617 Equipment	302	-	2,600	2,600	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>302</b>	<b>-</b>	<b>2,600</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - ICE ARENA</b>	<b>68,544</b>	<b>68,901</b>	<b>81,120</b>	<b>92,672</b>	<b>83,475</b>	<b>83,475</b>	<b>83,475</b>

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.42 PARKS SYSTEM**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	21,122	24,742	25,760	25,775	26,300	26,300	26,300
41101 Clerical & Oper Salary	119,672	139,876	148,450	148,162	151,200	151,200	151,200
41102 Temporary Salaries	66,600	61,418	70,430	64,658	72,400	72,400	72,400
41109 Overtime Pay	127	2,281	1,140	1,000	1,150	1,150	1,150
41200 OASI-Employer Contributions	15,592	17,371	18,420	16,512	18,800	18,800	18,800
41300 Retirement and Pensions	8,462	9,969	10,520	10,216	10,750	10,750	10,750
41400 Worker's Comp Insurance	4,866	4,167	6,000	4,938	5,500	5,500	5,500
41500 Group Health Insurance	25,966	25,541	30,980	30,573	33,200	33,200	33,200
41501 Retiree Health Insurance	-	2,722	6,000	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>262,407</b>	<b>288,087</b>	<b>317,700</b>	<b>301,834</b>	<b>319,300</b>	<b>319,300</b>	<b>319,300</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	12,170	10,102	10,410	10,062	10,400	10,400	10,400
42400 Rent-Machinery & Equip	258	626	400	548	500	500	500
42402 Hydrant Rental	858	820	1,200	1,480	1,500	1,500	1,500
42500 Construction Materials	1,523	371	800	533	800	800	800
42501 Equip Maintenance	8,274	8,155	13,000	8,873	13,000	13,000	13,000
42504 Maintenance of Other	9,963	8,219	7,000	8,458	8,000	8,000	8,000
42505 Trail/Sidewalk Maintenance	12,994	13,000	13,000	15,000	13,000	13,000	13,000
42506 Repairs to Vehicle	2,382	2,498	4,000	4,066	4,000	4,000	4,000
42507 Repairs to Shop	460	251	1,100	636	1,100	1,100	1,100
42508 Repairs to Park Shelters	-	15	200	200	200	200	200
42510 Repairs-Comfort Stations	716	1,732	1,200	1,220	1,200	1,200	1,200
42517 Repairs to Ball fields	3,526	2,919	4,200	3,500	4,200	4,200	4,200
42518 Repairs to Courts	476	101	2,000	2,074	2,000	2,000	2,000
42521 Irrigation Repairs	764	295	1,000	4,432	1,000	1,000	1,000
42522 Repairs to Derby Downs	4,852	1,469	2,000	2,288	2,000	2,000	2,000
42526 Repairs to Playground	3,682	4,494	5,000	4,846	5,000	5,000	5,000
42601 Cleaning Supplies	324	239	400	358	400	400	400
42603 Motor Fuel and Lubricants	28,888	28,922	26,250	26,039	28,000	28,000	28,000
42613 Small Tools	835	1,147	1,500	1,466	1,500	1,500	1,500
42615 Ag & Hort Supplies	4,970	5,543	6,500	5,367	6,500	6,500	6,500
42617 Cleaning Service	11,869	10,044	10,000	11,080	10,000	10,000	10,000
42619 Chem, Drug & Lab Sup	485	884	2,500	467	2,500	2,500	2,500
42701 Travel Exp Personnel	160	125	200	150	200	200	200
42702 Subcr & Memberships	338	-	100	100	100	100	100
42801 Gas	288	1,171	1,750	1,623	1,750	1,750	1,750
42802 Electricity	6,459	7,249	7,200	7,243	7,500	7,500	7,500
42803 Water ( Utilities-Bramble Park)	10,246	8,145	7,000	7,993	8,000	8,000	8,000
42804 Sewer (Utilities-Shop)	788	815	700	697	700	700	700
42805 Phone (Utilities-Foundation Fields)	879	908	1,000	816	1,000	1,000	1,000
42807 Derby Downs	3,530	3,653	5,000	4,058	5,000	5,000	5,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>132,957</b>	<b>123,912</b>	<b>136,610</b>	<b>135,673</b>	<b>141,050</b>	<b>141,050</b>	<b>141,050</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	-	-	10,850	5,000	33,500	500	500
43601 Mower	34,885	50,856	1,250	1,149	63,000	-	-
43603 Snow Blower	1,300	-	3,000	3,000	-	-	-
43620 Hydraulic Blade	3,500	-	-	-	-	-	-
43636 Spray Equipment	-	470	6,500	6,535	-	-	-
43643 Tractor	25,094	-	-	-	-	-	-
43645 Trailer	5,065	-	-	-	-	-	-
43659 PTO Broom	5,250	-	-	-	-	-	-
43695 Playground Equipment	-	-	-	-	-	6,000	6,000
43804 Pickup	-	22,915	-	-	29,000	-	-
43900 Improv. Other than Buildings	-	-	20,000	24,623	13,000	9,000	9,000
43959 CTG-Community Grant Program	12,750	17,061	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>87,844</b>	<b>91,302</b>	<b>41,600</b>	<b>40,307</b>	<b>138,500</b>	<b>15,500</b>	<b>15,500</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	-	14	-	14	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - PARKS SYSTEM</b>	<b>483,208</b>	<b>503,315</b>	<b>495,910</b>	<b>477,828</b>	<b>598,850</b>	<b>475,850</b>	<b>475,850</b>

**201 SPECIAL REVENUE FUND  
450 CULTURES & RECREATION  
451.47 CITY PARK AND CAMPING**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	16,350	20,808	21,650	21,995	22,600	22,600	22,600
41102 Temporary Salaries	12,036	13,743	18,350	17,448	18,350	18,350	18,350
41200 OASI-Employer Contributions	2,167	2,635	3,060	3,107	2,950	2,950	2,950
41300 Retirement and Pensions	981	1,248	1,300	1,217	1,400	1,400	1,400
41400 Worker's Comp Insurance	1,093	550	1,000	798	1,000	1,000	1,000
41500 Group Health Insurance	2,668	2,749	3,000	3,209	5,300	5,300	5,300
<b>TOTAL PERSONAL SERVICES</b>	<b>35,295</b>	<b>41,733</b>	<b>48,360</b>	<b>47,774</b>	<b>51,600</b>	<b>51,600</b>	<b>51,600</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	3,029	1,792	1,530	1,560	1,600	1,600	1,600
42219 Banking Services	234	238	250	236	250	250	250
42400 Rent-Machinery & Equip	150	150	900	870	900	900	900
42500 Construction Materials	18	36	700	700	700	700	700
42501 Equip Maintenance	1,624	1,402	1,200	1,205	1,200	1,200	1,200
42502 Bldg Maintenance	2,559	1,935	2,500	2,437	2,500	2,500	2,500
42504 Maintenance of Other	1,301	1,620	1,500	1,493	1,500	1,500	1,500
42600 Office Supplies	997	1,095	800	868	800	800	800
42603 Motor Fuel and Lubricants	1,955	3,111	3,100	3,291	3,200	3,200	3,200
42613 Small Tools	310	180	500	476	500	500	500
42615 Ag & Hort Supplies	-	50	400	400	400	400	400
42619 Chem, Drug & Lab Sup	324	155	200	199	200	200	200
42627 Safety Supplies	39	99	100	97	100	100	100
42631 Merchandise for Resale	963	700	2,000	1,500	2,000	2,000	2,000
42702 Subsc & Membership	388	138	100	100	100	100	100
42801 Gas	326	314	600	338	600	600	600
42802 Electricity	11,323	11,038	15,000	11,008	15,600	15,600	15,600
42803 Water	2,930	2,619	3,850	2,495	3,850	3,850	3,850
42804 Sewer	1,253	1,238	1,500	1,217	1,500	1,500	1,500
42805 Phone-Monthly	328	358	500	351	500	500	500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>30,051</b>	<b>28,268</b>	<b>37,230</b>	<b>30,841</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	-	-	-	-	6,800	6,800	6,800
43501 Picnic Tables	-	4,955	-	-	-	-	-
43601 Mower	260	-	425	400	-	-	-
43820 Utility Vehicle	-	7,100	-	-	-	-	-
43900 Improvements other than Building	3,055	14,562	-	-	5,000	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,315</b>	<b>26,617</b>	<b>425</b>	<b>400</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	13	-	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - CITY PARK &amp; CAMPING</b>	<b>68,674</b>	<b>96,618</b>	<b>86,015</b>	<b>79,015</b>	<b>101,400</b>	<b>101,400</b>	<b>101,400</b>

**203 SPECIAL REVENUE  
460 SPECIAL REVENUE FUND  
490.00 BBB SALES TAX**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>490.10 GENERAL GOVERNMENT</b>							
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	-	-	-	481	500	500	500
42501 Equipment Maintenance	1,620	9,197	-	700	85,000	75,000	75,000
42801 Gas	30,073	34,470	45,000	49,411	45,000	45,000	45,000
42802 Electric	64,473	73,083	65,000	61,989	72,000	72,000	72,000
42803 Water	8,264	7,317	9,000	8,382	9,000	9,000	9,000
42804 Sewer	4,177	4,492	4,000	3,917	4,000	4,000	4,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>108,607</b>	<b>128,559</b>	<b>123,000</b>	<b>124,399</b>	<b>215,000</b>	<b>205,000</b>	<b>205,000</b>
<b>490.11 GENERAL GOVERNMENT ADVERTISING</b>							
<b>450 OTHER EXPENDITURES</b>							
45608 CVB, Inc	232,300	234,500	234,500	234,500	263,500	239,500	251,500
45631 4th of July	10,124	10,000	-	-	-	-	-
45632 Signs	6,260	10,000	-	-	-	-	-
45636 Local Media	3,965	5,500	-	-	-	-	-
45639 Citywide Merchants	5,615	10,000	-	-	-	-	-
45640 Rodeo	1,000	1,500	-	-	-	-	-
45641 WACC Dues	783	806	-	855	-	-	-
45642 Christmas Decorations	-	2,000	-	-	-	-	-
45643 Mayors Ad Campaign	34,933	40,000	-	-	-	-	-
45644 Chamber of Commerce	-	-	80,000	80,000	76,000	76,000	76,000
45651 Flower Project	2,519	2,120	-	2,676	-	-	-
<b>TOTAL GENERAL GOVERNMENT ADVERTISING</b>	<b>297,499</b>	<b>316,426</b>	<b>314,500</b>	<b>318,031</b>	<b>339,500</b>	<b>315,500</b>	<b>327,500</b>
<b>490.13 GENERAL GOVERNMENT OTHER</b>							
<b>450 OTHER EXPENDITURES</b>							
45600 Subsidy - Boys & Girls Club	188,885	194,550	198,650	198,650	201,430	201,430	201,430
<b>490 MISCELLANEOUS</b>							
49311 Trans out-Park & Rec	58,000	58,000	58,000	58,000	58,000	50,000	50,000
<b>TOTAL GENERAL GOVERNMENT OTHER</b>	<b>246,885</b>	<b>252,550</b>	<b>256,650</b>	<b>256,650</b>	<b>259,430</b>	<b>251,430</b>	<b>251,430</b>
<b>TOTAL BUDGET - SPECIAL 1% SALES TAX FUND</b>	<b>652,991</b>	<b>697,535</b>	<b>694,150</b>	<b>699,080</b>	<b>813,930</b>	<b>771,930</b>	<b>783,930</b>

**204 SPECIAL REVENUE FUND**  
**450 CULTURE & RECREATION**  
**451.22 COMMUNITY RECREATION CENTER**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	158,367	169,199	176,100	175,998	179,750	179,750	179,750
41101 Clerical & Oper Salary	59,671	108,259	112,900	112,925	115,250	115,250	115,250
41102 Temporary Salaries	169,572	181,914	188,300	183,828	207,600	196,600	196,600
41103 Wages-Regular	47,004	-	-	-	-	-	-
41200 OASI-Employer Contributions	31,900	33,600	35,000	35,190	36,700	36,700	36,700
41300 Retirement and Pensions	16,651	17,859	17,350	18,614	17,700	17,700	17,700
41400 Worker's Comp Insurance	4,558	4,517	5,360	5,269	5,500	5,500	5,500
41500 Group Health Insurance	49,932	48,613	51,870	56,678	54,800	54,800	54,800
41501 Retiree Health Insurance	10,761	-	-	-	-	-	-
41600 Unemployment Benefits	418	-	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>548,834</b>	<b>563,961</b>	<b>586,880</b>	<b>588,502</b>	<b>617,300</b>	<b>606,300</b>	<b>606,300</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	16,347	11,168	11,500	12,535	13,000	13,000	13,000
42219 Banking Services	1,947	2,145	1,750	2,400	2,250	2,250	2,250
42300 Publication & Rec Fees	19,014	21,581	17,500	19,000	17,000	12,000	12,000
42405 Rental - Building	-	-	-	-	10,000	10,000	10,000
42501 Equip Maintenance	12,251	10,632	17,500	11,000	16,500	13,500	13,500
42502 Bldg Maintenance	11,409	15,131	14,000	15,000	12,850	12,850	12,850
42600 Office Supplies	4,040	3,645	2,500	4,000	3,000	3,000	3,000
42601 Cleaning Supplies	-	-	-	-	14,000	14,000	14,000
42606 Center Expense	57,641	62,144	52,500	60,000	5,000	5,000	5,000
42607 Education & Rec Supplies	34,787	58,890	32,500	38,993	30,000	30,000	30,000
42618 Postage	3,197	2,129	3,280	2,780	2,500	2,500	2,500
42619 Chem, Drug & Lab Sup	10,563	12,483	10,000	9,000	8,500	8,500	8,500
42620 Other Supplies	1,735	3,330	2,500	2,500	3,000	2,500	2,500
42631 Merchandise Available for Resale	-	-	-	-	24,000	24,000	24,000
42701 Travel Exp Personnel	2,265	3,470	4,000	3,000	3,000	3,000	3,000
42702 Subscriptions	-	-	-	-	3,000	3,000	3,000
42801 Gas	41,789	47,465	65,000	49,000	54,000	50,000	50,000
42802 Electric	53,780	55,792	52,000	54,000	60,000	60,000	60,000
42803 Water	6,937	6,230	9,000	7,000	8,000	7,000	7,000
42804 Sewer	5,526	5,177	4,000	5,000	5,000	5,000	5,000
42805 Phone-Monthly	1,279	1,360	1,750	1,250	1,750	1,750	1,750
42806 Phone-Long Distance	11	149	240	240	250	250	250
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>284,518</b>	<b>322,921</b>	<b>301,520</b>	<b>296,698</b>	<b>296,600</b>	<b>283,100</b>	<b>283,100</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Building	-	-	4,600	2,300	-	-	-
43600 Machinery & Equipment	35,451	76,343	42,000	27,500	36,000	25,000	25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>35,451</b>	<b>76,343</b>	<b>46,600</b>	<b>29,800</b>	<b>36,000</b>	<b>25,000</b>	<b>25,000</b>
<b>450 OTHER EXPENDITURES</b>							
45300 Refunds & Reimbursements	1,390	2,055	2,000	2,000	2,000	2,000	2,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>1,390</b>	<b>2,055</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL BUDGET-COMMUNITY RECREATION CENTER</b>	<b>870,193</b>	<b>965,280</b>	<b>937,000</b>	<b>917,000</b>	<b>951,900</b>	<b>916,400</b>	<b>916,400</b>

205 SPECIAL REVENUE FUND  
 490 OTHER  
 495.00 CASUALTY RESERVE

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
470 CAUSALITY LOSS							
47000 Replace/Repair Property	545	28,009	41,000	12,648	30,000	30,000	30,000
<b>TOTAL CAUSALITY</b>	<b>545</b>	<b>28,009</b>	<b>41,000</b>	<b>12,648</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL BUDGET - CASUALTY RESERVE FUND</b>	<b>545</b>	<b>28,009</b>	<b>41,000</b>	<b>12,648</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

**212 SPECIAL REVENUE FUND  
CAPITAL IMPROVEMENT FUND  
SALES & USE TAX**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>430 CAPITAL OUTLAY</b>							
<b>420.84 PUBLIC SAFETY IMPROVEMENTS</b>							
43213 Training Center - Fire	-	38,719	20,000	56,250	-	-	-
43412 E-911 ProQA Software	-	-	-	-	88,000	88,000	88,000
43805 Ambulance	-	183,493	-	-	205,000	205,000	205,000
43813 Fire Truck	-	-	104,000	104,000	595,000	-	-
43909 Public Safety Building	200,976	-	-	-	-	-	-
43910 Main Fire Station Remodel	1,563,711	1,088,787	-	-	-	-	-
43923 West Fire Substation	37,857	271	-	-	-	-	-
<b>TOTAL PUBLIC SAFETY IMPROVEMENTS</b>	<b>1,802,544</b>	<b>1,311,270</b>	<b>124,000</b>	<b>160,250</b>	<b>888,000</b>	<b>293,000</b>	<b>293,000</b>
<b>431.80 STREET SYSTEM IMPROVEMENTS</b>							
43100 Land	-	-	-	-	210,000	210,000	210,000
42509 Seal Coating/Crack Sealing	-	287,364	350,000	300,000	350,000	350,000	350,000
43700 Street Improvements	861,555	650,525	800,000	750,938	850,000	800,000	800,000
43707 Paving Existing Gravel Roads	-	51,281	-	241,400	300,000	-	-
43708 Paving - Cemetery	-	-	25,000	-	-	-	-
43709 19th St E Reconstruction	-	125,166	408,000	282,800	1,420,000	1,420,000	1,420,000
43710 11th St. North	-	6,943	350,000	343,058	353,000	353,000	353,000
43711 Summerwood street replacement	-	-	-	-	300,000	300,000	300,000
43912 Uptown Alley/Parking Lot Project	34,835	555	100,000	-	100,000	100,000	100,000
43913 2nd St. SW Street Reconstruction	221,740	-	-	-	-	-	-
43915 1st Avenue North Project	(3)	-	-	-	-	-	-
43917 16th Ave NW Street Improvement	-	34,240	-	-	-	-	-
43920 20th Ave S & 7th St W Realignment	-	5,136	-	271,549	-	-	-
43922 South Broadway Bridge Project	-	9,621	1,286,000	-	-	-	-
43936 1st Ave N Rail Cross Closure	-	-	400,000	-	-	-	-
43944 Uptown Project	-	60,380	-	-	-	-	-
43964 Sidewalk, Curb & Gutter	272,321	24,913	150,000	386,295	150,000	75,000	75,000
43940 11th St. E from Hwy 212 to 1st Ave NE	-	-	-	12,000	1,023,000	1,023,000	1,023,000
43971 Traffic Signal Improvement	-	-	60,000	-	60,000	60,000	60,000
Jenson Ave extension to 14th St	-	-	-	-	880,000	-	-
43986 2nd St. NW	894,056	-	-	-	-	-	-
<b>TOTAL STREET SYSTEM IMPROVEMENTS</b>	<b>2,284,504</b>	<b>1,256,124</b>	<b>3,929,000</b>	<b>2,588,040</b>	<b>5,996,000</b>	<b>4,691,000</b>	<b>4,691,000</b>
<b>432.80 STORM SEWER &amp; FLOOD CONTROL PROJECTS</b>							
43100 Land	433	-	-	-	-	-	-
43433 Storm Water Comprehensive Plan	-	-	25,000	25,000	-	-	-
43908 Box Culverts - 23rd St	-	-	-	-	220,000	220,000	220,000
43916 Miscellaneous Storm Sewer Projects	89,544	38,008	100,000	-	100,000	100,000	100,000
43932 19th St. E Storm Sewer	-	-	-	-	200,000	200,000	200,000
43935 Roby Creek Drainage Improvements	-	50,078	-	-	-	-	-
43941 Kemp Ave W Storm Sewer	334,038	-	-	-	-	-	-
43952 5th Ave. NW Storm Sewer Project	-	238,393	200,000	545,802	-	-	-
43960 11th St E Sewer & Roby Flood Project	-	-	150,000	150,000	200,000	200,000	200,000
43985 Sump Pump Drainage Study	-	-	-	250,000	-	-	-
<b>TOTAL STORM SEWER &amp; FLOOD CONTROL PROJ.</b>	<b>424,015</b>	<b>326,479</b>	<b>475,000</b>	<b>970,802</b>	<b>720,000</b>	<b>720,000</b>	<b>720,000</b>
<b>451.82 RECREATIONAL FACILITY IMPROVEMENTS</b>							
43203 Derby Downs	7,413	-	-	-	-	-	-
43215 Fieldhouse Renovations	-	-	51,100	49,156	21,500	-	-
43301 Trees	9,941	9,640	12,000	10,479	12,000	12,000	12,000
43705 Walkway/Roadway	21,045	-	-	30,756	57,500	25,000	25,000
43900 Other Improvements/Auditorium	32,254	53,235	-	61,241	-	-	-
43924 Koch Complex Improvements	19,833	246,894	100,000	96,175	-	-	-
43930 Cemetery Improv.	42,264	-	-	-	45,000	45,000	45,000
43947 Campground Improvements	70,022	278,637	78,000	96,769	20,000	-	-
43953 Park Restroom Replacement	91,565	-	-	-	-	-	-
43962 Recreational Trail System /Improv.	31,510	417,937	175,000	-	175,000	175,000	175,000
43978 Fishing Pier	-	-	-	17,098	-	-	-
43982 5 Plex Ball Field	-	-	-	-	2,500,000	5,000,000	5,000,000
43991 Golf Course Projects	60,009	144,368	1,158,000	927,841	240,000	240,000	240,000
43990 Golf Course Clubhouse Improvements	11,788	3,555	-	-	30,000	-	-
43992 Aquatic Center Improvements	5,124	328,355	-	-	31,000	31,000	31,000
43993 Zoo Improvements	152,890	1,100,761	765,000	1,281,053	151,500	65,000	65,000
43994 Ice Arena Improvements	-	-	-	-	2,500,000	7,000,000	7,000,000
43999 WCRC Center Improvements	12,597	20,134	20,000	20,000	-	-	-
<b>TOTAL RECREATIONAL FACILITY IMPROVEMENTS</b>	<b>568,255</b>	<b>2,603,516</b>	<b>2,359,100</b>	<b>2,590,568</b>	<b>5,783,500</b>	<b>12,593,000</b>	<b>12,593,000</b>

**212 SPECIAL REVENUE FUND  
CAPITAL IMPROVEMENT FUND  
SALES & USE TAX**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>465.83 INDUSTR. PARK &amp; OTHER INFRASTRUCTURE</b>							
43901 Improvements - Fiber Optics	29,592	13,258	25,000	25,000	25,000	25,000	25,000
43410 City Website	-	34,655	-	6,600	-	-	-
43926 Sr. Citizens Bldg Improvement	7,523	419	5,000	9,088	5,000	5,000	5,000
43931 City Hall Improvements	-	58,382	-	109,417	160,000	60,000	60,000
43430 Multipurpose Facility Study/Construction	-	-	700,000	738,920	24,000,000	24,000,000	24,000,000
43954 Site Improvements	11,465	-	-	-	-	-	-
43942 Industrial Park Improv./Economic Develop.	52,647	587,917	75,000	169,650	75,000	75,000	75,000
43970 GIS Implementation	382	-	-	28,000	29,500	29,500	29,500
43671 Comprehensive Land Use Plan	-	-	20,000	20,000	-	-	-
43432 H2O-20 Project Studies	-	-	100,000	8,000	-	-	-
43989 Phosphorus Plant Improvements	40,829	191,428	-	-	-	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>142,438</b>	<b>886,059</b>	<b>925,000</b>	<b>1,114,675</b>	<b>24,294,500</b>	<b>24,194,500</b>	<b>24,194,500</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,221,756</b>	<b>6,383,448</b>	<b>7,812,100</b>	<b>7,424,335</b>	<b>37,682,000</b>	<b>42,491,500</b>	<b>42,491,500</b>
<b>470.00 DEBT SERVICE PAYMENTS</b>							
44100 Principal	971,326	777,728	760,870	760,861	774,500	774,500	774,500
44101 Interest	358,654	357,092	338,710	338,703	319,500	319,500	319,500
44103 Fiscal Agent Charges	3,050	1,000	2,000	2,000	1,000	1,000	1,000
44900 Cost of Bond Issuance	171,155	-	-	-	-	-	-
<b>TOTAL DEBT REDUCTION</b>	<b>1,504,185</b>	<b>1,135,820</b>	<b>1,101,580</b>	<b>1,101,564</b>	<b>1,095,000</b>	<b>1,095,000</b>	<b>1,095,000</b>
<b>490 MISCELLANEOUS</b>							
49300 Transfer Out - To Airport	160,000	160,000	217,500	217,500	155,000	155,000	155,000
49311 Transfer Out - To Park and Rec	-	200,000	250,000	250,000	250,000	250,000	250,000
49320 Transfer Out - To E-911 Fund	160,000	160,000	180,000	180,000	180,000	200,000	200,000
<b>TOTAL MISCELLANEOUS</b>	<b>320,000</b>	<b>520,000</b>	<b>647,500</b>	<b>647,500</b>	<b>585,000</b>	<b>605,000</b>	<b>605,000</b>
<b>TOTAL BUDGET - CAPITAL IMPR. SALES TAX</b>	<b>7,045,941</b>	<b>8,039,268</b>	<b>9,561,180</b>	<b>9,173,399</b>	<b>39,362,000</b>	<b>44,191,500</b>	<b>44,191,500</b>

214 SPECIAL REVENUE FUND  
 421 PUBLIC SAFETY  
 421.51 E-911

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	31,204	28,528	34,200	33,979	-	-	-
41101 Clerical & Oper. Salary	443,367	458,132	504,500	469,821	502,170	502,170	502,170
41109 Overtime pay	5,419	7,570	18,700	16,298	10,000	10,000	10,000
41200 OASI-Employer Contributions	33,469	35,749	40,720	41,215	36,100	36,100	36,100
41300 Retirement & Pensions	27,756	29,603	34,250	31,798	31,400	31,400	31,400
41400 Workers Compensation	872	870	1,200	1,046	1,000	1,000	1,000
41500 Group Insurance	91,833	88,365	96,700	93,455	101,670	101,670	101,670
41501 Retiree Health Insurance	6,801	11,957	12,500	12,805	4,400	4,400	4,400
<b>TOTAL PERSONAL SERVICES</b>	<b>640,721</b>	<b>660,774</b>	<b>742,770</b>	<b>700,417</b>	<b>686,740</b>	<b>686,740</b>	<b>686,740</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	4,224	4,055	4,180	3,765	3,850	3,850	3,850
42203 Consultant Services	1,118	1,186	4,250	1,185	2,500	2,500	2,500
42501 Equip Maintenance	2,604	1,067	6,000	4,924	6,000	6,000	6,000
42511 Computer Maintenance	45,878	46,995	63,000	62,182	63,000	63,000	63,000
42600 Office Supplies	1,416	1,031	2,000	1,501	2,000	2,000	2,000
42607 Education & Rec. Supplies	378	473	500	498	500	500	500
42610 Clothing and Materials	225	100	1,000	674	1,000	1,000	1,000
42618 Postage	-	-	100	-	100	100	100
42701 Travel Exp Personnel	1,072	835	2,000	1,987	2,000	2,000	2,000
42702 Subsc & Membership	130	177	400	300	400	400	400
42703 Professional Workshops	-	-	1,500	300	1,500	1,500	1,500
42805 Phone-Monthly Service	30,091	29,248	38,000	36,389	38,000	38,000	38,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>87,136</b>	<b>85,167</b>	<b>122,930</b>	<b>113,705</b>	<b>120,850</b>	<b>120,850</b>	<b>120,850</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equip / Software	-	3,740	5,100	5,100	15,000	15,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>3,740</b>	<b>5,100</b>	<b>5,100</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL BUDGET - E-911</b>	<b>727,857</b>	<b>749,681</b>	<b>870,800</b>	<b>819,222</b>	<b>822,590</b>	<b>822,590</b>	<b>822,590</b>

226 SPECIAL REVENUE FIND  
 455 SPECIAL REVENUE FUND  
 455.06 LIBRARY FINES FUND

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	34	31	50	49	50	50	50
42551 Copier Maintenance	2,071	1,880	1,400	1,460	1,460	1,460	1,460
42600 Office Supplies	710	7,167	600	2,282	600	600	600
42607 Education & Rec. Supplies	19,592	4	-	-	-	-	-
42623 Computer Supplies & Equipment	489	380	500	2,715	500	500	500
42674 Information & Education (PR)	2,189	4,676	6,300	6,580	7,900	7,900	7,900
42702 Subs. & Memberships	-	36,242	40,000	39,991	-	-	-
42917 Library Programs	8,399	10,004	9,000	8,999	11,000	11,000	11,000
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>33,484</b>	<b>60,384</b>	<b>57,850</b>	<b>62,076</b>	<b>21,510</b>	<b>21,510</b>	<b>21,510</b>
<b>430 CAPITAL OUTLAY</b>							
43400 Library Books & Off Ref	-	35,071	100,000	100,000	-	-	-
43411 ILS Conversion	-	-	-	-	10,000	10,000	10,000
43500 Furniture, Fixtures & Furnishings	-	-	7,100	6,517	-	-	-
43602 Computer Equip / Software	22,865	2,689	5,400	-	8,000	8,000	8,000
43603 Snow Removal Equipment	-	3,610	-	-	-	-	-
43607 Electronic & Communication Equip.	-	-	16,000	16,400	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>22,865</b>	<b>41,370</b>	<b>128,500</b>	<b>122,917</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>450 OTHER EXPENDITURES</b>							
45400 Remittance of Revenue	-	15	700	700	700	700	700
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>15</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>TOTAL BUDGET - LIBRARY FINES FUND</b>	<b>56,349</b>	<b>101,769</b>	<b>187,050</b>	<b>185,693</b>	<b>40,210</b>	<b>40,210</b>	<b>40,210</b>

272 SPECIAL REVENUE FUND  
 463 SPECIAL REVENUE FUND  
 463.20 URBAN RENEWAL FUND

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41102 Temporary Salaries	3,063	2,060	3,000	1,841	4,500	4,500	4,500
41200 OASI-Employer Contributions	235	70	250	226	350	350	350
41400 Worker's Comp Insurance	159	94	-	(34)	160	160	160
<b>TOTAL PERSONAL SERVICES</b>	<b>3,457</b>	<b>2,224</b>	<b>3,250</b>	<b>2,033</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	27	22	50	143	150	150	150
42207 Professional Fees	8,426	7,601	10,000	-	5,000	5,000	-
42300 Publication/Printing Fees	349	147	1,500	578	1,500	1,500	-
42501 Equip Maintenance	90	92	500	149	1,500	1,500	-
42502 Bldg Maintenance	5,177	7,024	5,000	4,860	7,500	7,500	7,500
42504 Maintenance of Other	1,499	1,273	2,000	1,990	2,000	2,000	2,000
42600 Office Supplies	251	125	300	-	-	-	-
42601 Cleaning Supplies	551	252	500	-	500	500	500
42617 Cleaning Service	2,782	4,753	4,800	3,650	4,200	4,200	4,200
42618 Postage	124	-	500	150	350	350	-
42620 Other Supplies	1,344	3,921	3,000	2,714	3,000	3,000	2,000
42800 Utilities	4,322	2,547	3,500	3,141	3,500	3,500	3,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>24,942</b>	<b>27,757</b>	<b>31,650</b>	<b>17,375</b>	<b>29,200</b>	<b>29,200</b>	<b>19,850</b>
<b>430 CAPITAL OUTLAY</b>							
43944 Uptown Projects	7,755	50,400	3,500	4,900	7,500	7,500	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,755</b>	<b>50,400</b>	<b>3,500</b>	<b>4,900</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>450 OTHER EXPENDITURES</b>							
45651 Flower Project	3,799	9,571	6,000	10,500	12,000	12,000	3,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>3,799</b>	<b>9,571</b>	<b>6,000</b>	<b>10,500</b>	<b>12,000</b>	<b>12,000</b>	<b>3,000</b>
<b>TOTAL BUDGET - URBAN RENEWAL FUND</b>	<b>39,953</b>	<b>89,952</b>	<b>44,400</b>	<b>34,808</b>	<b>53,710</b>	<b>53,710</b>	<b>27,860</b>

**273 WATERSHED PROJECT FUND  
462 SPECIAL REVENUE FUND  
462.10 SIOUX RIVER WATERSHED PROJECT**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>462.10 ADMINISTRATION</b>							
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	52,684	57,570	59,920	59,949	61,160	61,160	61,160
41102 Temporary Salaries	18,402	19,032	31,230	19,370	31,230	31,230	31,230
41200 OASI-Employer Contributions	5,119	5,434	6,600	5,404	6,700	6,700	6,700
41300 Retirement and Pensions	4,265	4,596	5,500	4,777	5,600	5,600	5,600
41400 Worker's Comp Insurance	170	956	1,000	1,026	1,570	1,570	1,570
41500 Group Health Insurance	9,881	9,459	10,000	9,884	10,500	10,500	10,500
<b>TOTAL PERSONAL SERVICES</b>	<b>90,521</b>	<b>97,047</b>	<b>114,250</b>	<b>100,410</b>	<b>116,760</b>	<b>116,760</b>	<b>116,760</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	255	240	670	772	800	800	800
42506 Repairs To Vehicles	851	-	500	840	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	1,262	794	1,000	938	1,000	1,000	1,000
42620 Other Supplies	2,342	3,433	9,744	1,102	10,370	10,370	10,370
42653 Grazing Management	13,974	57,915	81,000	5,000	107,085	107,085	107,085
42655 Ag Waste System	25,596	476	120,309	-	226,071	226,071	226,071
42666 Water Quality Monitoring	2,067	2,143	5,680	1,216	9,945	9,945	9,945
42667 Grassed Waterway	1,662	267	-	20,000	47,985	47,985	47,985
42668 Small Ponds	115,927	5,508	-	3,411	-	-	-
42674 Information & Education	2,302	7,322	10,731	3,138	17,448	17,448	17,448
42685 Shoreline Stabilization	61,258	18,560	16,762	7,859	31,943	31,943	31,943
42686 Phosphorus Facility	544	11,999	33,150	18,462	61,810	61,810	61,810
42801 Gas	852	852	852	1,205	1,275	1,275	1,275
42802 Electric	2,448	2,448	2,448	3,596	3,825	3,825	3,825
42805 Phone - Monthly Service	421	492	450	538	540	540	540
42806 Phone - Long Distance	28	33	24	4	10	10	10
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>231,789</b>	<b>112,482</b>	<b>283,320</b>	<b>68,081</b>	<b>521,107</b>	<b>521,107</b>	<b>521,107</b>
<b>TOTAL BUDGET - SIOUX RIVER WATERSHED PROJECT</b>	<b>322,310</b>	<b>209,529</b>	<b>397,570</b>	<b>168,491</b>	<b>637,867</b>	<b>637,867</b>	<b>637,867</b>

275 SPECIAL REVENUE FUND  
 490 OTHER  
 490.00 TAX INCREMENT FINANCING DISTRICT #1 FUND (TIF #1)

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
440 DEBT SERVICE							
44101 Interest	152,590	145,749	139,220	139,212	128,450	128,450	128,450
<b>TOTAL DEBT SERVICE</b>	<b>152,590</b>	<b>145,749</b>	<b>139,220</b>	<b>139,212</b>	<b>128,450</b>	<b>128,450</b>	<b>128,450</b>
<b>TOTAL BUDGET - TIF #1</b>	<b>152,590</b>	<b>145,749</b>	<b>139,220</b>	<b>139,212</b>	<b>128,450</b>	<b>128,450</b>	<b>128,450</b>

280 SPECIAL REVENUE FUND

490 OTHER

490.04 TAX INCREMENT FINANCING DISTRICT #2 FUND (TIF #2)

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
440 DEBT SERVICE							
44101 Interest	79,214	81,571	84,250	84,238	86,250	86,250	86,250
<b>TOTAL DEBT SERVICE</b>	<b>79,214</b>	<b>81,571</b>	<b>84,250</b>	<b>84,238</b>	<b>86,250</b>	<b>86,250</b>	<b>86,250</b>
<b>TOTAL BUDGET - TIF #2</b>	<b>79,214</b>	<b>81,571</b>	<b>84,250</b>	<b>84,238</b>	<b>86,250</b>	<b>86,250</b>	<b>86,250</b>

281 SPECIAL REVENUE FUND  
 490 OTHER  
 490.05 TAX INCREMENT FINANCING DISTRICT #3 FUND (TIF #3)

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
440 DEBT SERVICE							
44101 Interest	21,170	17,266	13,510	13,488	9,400	9,400	9,400
<b>TOTAL DEBT SERVICE</b>	<b>21,170</b>	<b>17,266</b>	<b>13,510</b>	<b>13,488</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
<b>TOTAL BUDGET - TIF #3</b>	<b>21,170</b>	<b>17,266</b>	<b>13,510</b>	<b>13,488</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>

282 SPECIAL REVENUE FUND  
 490 OTHER  
 490.05 TAX INCREMENT FINANCING DISTRICT #5 FUND (TIF #5)

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
440 DEBT SERVICE							
44101 Interest	138,820	147,983	86,990	85,997	168,700	168,700	168,700
<b>TOTAL DEBT SERVICE</b>	<b>138,820</b>	<b>147,983</b>	<b>86,990</b>	<b>85,997</b>	<b>168,700</b>	<b>168,700</b>	<b>168,700</b>
<b>TOTAL BUDGET - TIF #5</b>	<b>138,820</b>	<b>147,983</b>	<b>86,990</b>	<b>85,997</b>	<b>168,700</b>	<b>168,700</b>	<b>168,700</b>

283 SPECIAL REVENUE FUND  
 490 OTHER  
 490.07 TAX INCREMENT FINANCING DISTRICT #6 FUND (TIF #6)

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
440 DEBT SERVICE							
44101 Interest	58,791	58,363	58,250	58,156	53,250	53,250	53,250
<b>TOTAL DEBT SERVICE</b>	<b>58,791</b>	<b>58,363</b>	<b>58,250</b>	<b>58,156</b>	<b>53,250</b>	<b>53,250</b>	<b>53,250</b>
<b>TOTAL BUDGET - TIF #6</b>	<b>58,791</b>	<b>58,363</b>	<b>58,250</b>	<b>58,156</b>	<b>53,250</b>	<b>53,250</b>	<b>53,250</b>

301 DEBT SERVICE FUND  
 470 GO BONDS  
 470.02 GO BONDS

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>440 DEBT SERVICE</b>							
44101 Interest	113,390	110,390	106,450	106,426	101,000	101,000	101,000
44103 Fiscal Agent Charges	500	500	1,000	1,000	500	500	500
44104 Bond Principal	300,000	315,000	330,000	330,000	350,000	350,000	350,000
<b>TOTAL DEBT SERVICE</b>	<b>413,890</b>	<b>425,890</b>	<b>437,450</b>	<b>437,426</b>	<b>451,500</b>	<b>451,500</b>	<b>451,500</b>
<b>TOTAL BUDGET - GO BONDS</b>	<b>413,890</b>	<b>425,890</b>	<b>437,450</b>	<b>437,426</b>	<b>451,500</b>	<b>451,500</b>	<b>451,500</b>

**604 PUBLIC ENTERPRISE FUND**  
**430 PUBLIC WORKS**  
**432.52 SEWER COLLECTION SYSTEM**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	69,906	74,565	77,580	77,578	79,200	79,200	79,200
41101 Clerical & Oper Salary	159,101	161,361	178,200	188,561	174,200	174,200	174,200
41109 Overtime Pay	4,749	3,059	7,900	2,886	7,200	7,200	7,200
41200 OASI-Employer Contributions	16,683	17,564	18,600	16,394	18,600	18,600	18,600
41300 Retirement and Pensions	14,006	14,845	16,500	13,941	16,300	16,300	16,300
41400 Worker's Comp Insurance	2,500	3,562	6,500	4,131	7,600	7,600	7,600
41500 Group Health Insurance	46,847	44,836	51,500	44,115	50,000	50,000	50,000
<b>TOTAL PERSONAL SERVICES</b>	<b>313,792</b>	<b>319,792</b>	<b>356,780</b>	<b>347,606</b>	<b>353,100</b>	<b>353,100</b>	<b>353,100</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	11,012	10,040	10,340	10,189	10,500	10,500	10,500
42200 Expert & Consultant Svc	2,173	1,416	2,500	2,500	2,500	2,500	2,500
42220 Alcohol/Drug Testing	220	209	300	310	300	300	300
42501 Equip Maintenance	36,718	25,839	31,500	31,500	34,500	34,500	34,500
42502 Bldg Maintenance	1,567	3,333	6,500	6,500	6,500	6,500	6,500
42506 Repair to Vehicle	1,415	4,288	3,800	3,800	3,800	3,800	3,800
42525 Sanitary Rehab	126	1,536	35,000	30,179	35,000	35,000	35,000
42600 Office Supplies	900	1,085	800	800	800	800	800
42603 Motor Fuel and Lubricants	22,148	19,510	22,000	22,000	23,000	23,000	23,000
42610 Clothing & Material	(137)	-	450	334	450	450	450
42611 Manufacturing Materials	1,067	3,171	5,200	5,200	5,200	5,200	5,200
42612 Food	44	51	150	150	150	150	150
42613 Small Tools	1,882	1,183	2,000	2,000	2,000	2,000	2,000
42619 Chem, Drug & Lab Sup	218	207	800	800	800	800	800
42627 Safety Supplies	707	971	2,900	2,900	2,900	2,900	2,900
42701 Travel Exp Personnel	92	482	700	218	700	700	700
42702 Subsc & Membership	205	180	300	300	300	300	300
42802 Electricity	22,673	24,454	36,000	27,988	37,500	37,500	37,500
42803 Water	752	976	800	1,326	1,300	1,300	1,300
42805 Phone-Monthly Service	1,574	1,736	2,200	1,736	2,200	2,200	2,200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>105,356</b>	<b>100,667</b>	<b>164,240</b>	<b>150,730</b>	<b>170,400</b>	<b>170,400</b>	<b>170,400</b>
<b>430 CAPITAL OUTLAY</b>							
43600 Machinery & Equipment	-	3,115	-	-	-	-	-
43602 Computer Equipment/Software	-	1,508	475	366	1,200	1,200	1,200
43619 Generator	-	-	-	-	2,500	2,500	2,500
43645 Television Trailer	-	-	135,000	98,400	-	-	-
43696 Lift Station Parts/Contactors	-	1,832	-	-	-	-	-
43804 Pickup	5,996	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,996</b>	<b>6,455</b>	<b>135,475</b>	<b>98,766</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>440 DEBT REDUCTION</b>							
44101 Interest	415,969	387,485	367,640	358,661	344,000	344,000	344,000
<b>TOTAL DEBT REDUCTION</b>	<b>415,969</b>	<b>387,485</b>	<b>367,640</b>	<b>358,661</b>	<b>344,000</b>	<b>344,000</b>	<b>344,000</b>
<b>450 OTHER EXPENDITURES</b>							
45700 Depreciation Expense	1,463,220	1,471,503	-	-	-	-	-
45711 Other Post Employment Benefits	4,257	3,170	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>1,467,477</b>	<b>1,474,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>490 MISCELLANEOUS</b>							
49000 Focus Watertown Program	60,000	60,000	60,000	60,000	60,000	60,000	60,000
49318 Transfer Out - General Fund	260,700	266,540	273,250	273,250	275,750	275,750	275,750
<b>TOTAL MISCELLANEOUS</b>	<b>320,700</b>	<b>326,540</b>	<b>333,250</b>	<b>333,250</b>	<b>335,750</b>	<b>335,750</b>	<b>335,750</b>
<b>TOTAL BUDGET - SEWER COLLECTION SYSTEM</b>	<b>2,629,290</b>	<b>2,615,612</b>	<b>1,357,385</b>	<b>1,289,013</b>	<b>1,206,950</b>	<b>1,206,950</b>	<b>1,206,950</b>

604 PUBLIC ENTERPRISE FUND  
 430 PUBLIC WORKS  
 432.53 COLLECTION SYSTEM IMPROVEMENTS

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>430 CAPITAL OUTLAY</b>							
43434 Sewer Master Plan	-	-	25,000	25,000	-	-	-
43911 New Sewer Construction/NE Interceptor	7,650	-	-	-	-	-	-
43914 Sewer Replacements/Rehab.	-	-	325,000	324,991	325,000	325,000	325,000
43943 Lift Station Rehabilitation	20,782	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>28,432</b>	<b>-</b>	<b>350,000</b>	<b>349,991</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>TOTAL BUDGET - COLLECTION SYSTEM IMPR.</b>	<b>28,432</b>	<b>-</b>	<b>350,000</b>	<b>349,991</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>

**604 PUBLIC ENTERPRISE FUND**  
**450 PUBLIC WORKS**  
**432.56 WASTEWATER TREATMENT FACILITY**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	78,847	83,755	87,150	87,165	89,000	89,000	89,000
41101 Clerical & Oper Salary	185,713	203,895	205,600	203,903	210,200	210,200	210,200
41109 Overtime Pay	1,219	904	2,300	2,227	2,200	2,200	2,200
41200 OASI-Employer Contributions	19,807	20,875	22,110	21,607	22,550	22,550	22,550
41300 Retirement and Pensions	15,846	16,821	17,700	17,575	18,100	18,100	18,100
41400 Worker's Comp Insurance	3,453	3,441	4,200	3,749	6,000	6,000	6,000
41500 Group Health Insurance	35,475	34,293	36,600	42,789	39,200	39,200	39,200
<b>TOTAL PERSONAL SERVICES</b>	<b>340,360</b>	<b>363,984</b>	<b>375,660</b>	<b>379,015</b>	<b>387,250</b>	<b>387,250</b>	<b>387,250</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	46,756	28,544	29,100	33,984	35,300	35,300	35,300
42200 Consultant Services	-	-	2,000	2,000	2,000	2,000	2,000
42407 Sludge Application	1,444	4,169	15,000	15,000	15,000	15,000	15,000
42501 Equip Maintenance	64,670	64,043	70,000	70,000	70,000	70,000	70,000
42502 Bldg Maintenance	9,452	13,452	11,000	11,000	11,000	11,000	11,000
42506 Repairs to Vehicles	2,299	2,026	3,200	3,200	3,200	3,200	3,200
42523 Piping & I/P Cell Maintenance	1,500	285	2,000	2,000	2,000	2,000	2,000
42600 Office Supplies	1,661	1,499	2,600	1,540	2,200	2,200	2,200
42603 Motor Fuel and Lubricants	15,611	15,700	15,600	15,600	16,500	16,500	16,500
42607 Education & Rec Supplies	60	-	300	300	300	300	300
42610 Clothing & Material	563	-	550	550	550	550	550
42611 Manufacturing Materials	(10,472)	922	-	-	-	-	-
42612 Food	603	466	750	750	750	750	750
42613 Small Tools	1,033	603	1,000	1,000	1,000	1,000	1,000
42618 Postage	81	100	600	600	600	600	600
42619 Chem, Drug & Lab Supplies	39,320	33,889	38,000	33,962	38,000	38,000	38,000
42626 Foam Polymer	16,450	16,398	17,300	16,490	17,300	17,300	17,300
42627 Safety Supplies	1,818	2,325	4,000	3,996	4,000	4,000	4,000
42701 Travel Exp Personnel	1,010	598	1,200	-	1,200	1,200	1,200
42702 Subsc & Membership	578	693	700	700	750	750	750
42801 Natural Gas	64,615	70,948	85,000	85,000	85,000	85,000	85,000
42802 Electricity	125,695	135,678	148,400	148,400	154,000	154,000	154,000
42803 Water	19,735	19,393	30,000	21,140	30,000	30,000	30,000
42805 Phone-Monthly Service	2,075	1,925	2,500	2,038	2,500	2,500	2,500
42806 Phone-Long Distance	269	422	400	400	400	400	400
42916 Surface Water Discharge Permit	17,500	35,000	17,500	17,500	17,500	17,500	17,500
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>424,326</b>	<b>449,078</b>	<b>498,700</b>	<b>487,150</b>	<b>511,050</b>	<b>511,050</b>	<b>511,050</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Building	24,789	1,540	30,800	45,921	19,000	19,000	19,000
43216 Sodium Hydroxide Storage Add'n	-	-	-	-	447,000	447,000	447,000
43217 Ultraviolet Disinfection System	-	-	-	-	41,000	41,000	41,000
43602 Computer Equipment/Software	2,654	14,664	1,500	1,390	1,200	1,200	1,200
43607 Electronic Equipment/Software	9,156	-	-	-	-	-	-
43612 Meters	-	-	-	-	1,200	1,200	1,200
43613 Samplers	14	-	-	-	-	-	-
43619 Generator	-	10,847	-	-	-	-	-
43670 SCADA WWTF	-	32,532	-	21,595	-	-	-
43684 Pumps	-	-	-	-	30,000	30,000	30,000
43900 Improv. Other than Buildings	-	-	-	-	17,000	17,000	17,000
43910 Facility Headworks Project	-	-	-	16,146	-	-	-
43927 Facility Study	3,960	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>40,573</b>	<b>59,583</b>	<b>32,300</b>	<b>85,052</b>	<b>556,400</b>	<b>556,400</b>	<b>556,400</b>
<b>TOTAL BUDGET - WASTEWATER TREATMENT</b>	<b>805,259</b>	<b>872,645</b>	<b>906,660</b>	<b>951,217</b>	<b>1,454,700</b>	<b>1,454,700</b>	<b>1,454,700</b>

604 PUBLIC ENTERPRISE FUND  
 430 PUBLIC WORKS  
 432.57 INDUSTRIAL PRETREATMENT

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	50,780	51,620	52,750	49,766	53,950	53,950	53,950
41101 Clerical & Oper Salary	47,382	50,236	52,300	52,224	53,400	53,400	53,400
41109 Overtime Pay	163	-	900	-	900	900	900
41200 OASI-Employer Contributions	6,926	7,302	7,700	7,581	7,800	7,800	7,800
41300 Retirement & Pensions	5,692	6,055	6,400	6,249	6,500	6,500	6,500
41400 Worker's Comp Insurance	721	734	1,000	806	1,300	1,300	1,300
41500 Group Health Insurance	14,325	13,765	14,500	17,013	15,400	15,400	15,400
<b>TOTAL PERSONAL SERVICES</b>	<b>125,989</b>	<b>129,712</b>	<b>135,550</b>	<b>133,639</b>	<b>139,250</b>	<b>139,250</b>	<b>139,250</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,363	1,498	1,550	1,361	1,400	1,400	1,400
42213 Outside Testing	19,909	22,739	23,000	23,000	23,000	23,000	23,000
42300 Publication & Rec Fees	78	33	200	200	200	200	200
42501 Equipment Maintenance	1,333	336	1,700	1,670	1,700	1,700	1,700
42506 Repairs to Vehicles	340	646	600	584	600	600	600
42600 Office Supplies	440	440	500	455	500	500	500
42603 Motor Fuel & Lubricants	806	929	2,000	1,904	2,000	2,000	2,000
42610 Clothing & Material	75	-	200	199	200	200	200
42618 Postage	550	250	300	200	100	100	100
42619 Chemicals, Lab & Drug Supplies	614	572	600	585	600	600	600
42627 Safety Supplies	82	113	200	200	200	200	200
42701 Travel Exp Personnel	1,357	228	350	1,550	400	400	400
42702 Subsc & Membership	152	81	400	387	400	400	400
42703 Workshops	170	75	300	290	300	300	300
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>27,269</b>	<b>27,940</b>	<b>31,900</b>	<b>32,585</b>	<b>31,600</b>	<b>31,600</b>	<b>31,600</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment/Software	-	963	-	-	1,200	1,200	1,200
43613 Portable Sampler	2,944	3,187	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,944</b>	<b>4,150</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>TOTAL BUDGET - INDUSTRIAL PRETREATMENT</b>	<b>156,202</b>	<b>161,802</b>	<b>167,450</b>	<b>166,224</b>	<b>172,050</b>	<b>172,050</b>	<b>172,050</b>

604 PUBLIC ENTERPRISE FUND  
430 PUBLIC WORKS  
432.58 LABORATORY

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	21,586	23,054	24,000	23,992	24,500	24,500	24,500
41101 Clerical & Oper Salary	92,585	100,014	100,000	99,914	102,100	102,100	102,100
41109 Overtime Pay	-	9	700	-	730	730	730
41200 OASI-Employer Contributions	8,475	9,005	9,500	9,392	9,700	9,700	9,700
41300 Retirement & Pensions	6,676	7,145	7,480	7,417	7,700	7,700	7,700
41400 Worker's Comp Insurance	1,197	1,356	1,600	1,586	2,300	2,300	2,300
41500 Group Health Insurance	13,662	13,160	14,200	16,713	15,350	15,350	15,350
<b>TOTAL PERSONAL SERVICES</b>	<b>144,181</b>	<b>153,743</b>	<b>157,480</b>	<b>159,014</b>	<b>162,380</b>	<b>162,380</b>	<b>162,380</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	1,263	1,402	1,450	1,267	1,300	1,300	1,300
42213 Outside Testing	16,111	16,135	18,000	17,999	18,000	18,000	18,000
42501 Equipment Maintenance	2,413	5,420	5,000	4,914	5,000	5,000	5,000
42502 Building Maintenance	-	-	1,500	1,500	1,500	1,500	1,500
42524 Disposal of Hazardous Material	2,291	1,560	2,000	2,066	2,100	2,100	2,100
42600 Office Supplies	288	201	700	689	700	700	700
42610 Clothing & Material	-	-	200	294	200	200	200
42613 Small Tools	-	-	100	100	100	100	100
42619 Chemicals, Lab & Drug Supplies	20,108	18,684	24,000	21,803	24,000	24,000	24,000
42627 Safety Supplies	479	684	600	579	600	600	600
42701 Travel Exp Personnel	97	259	220	211	200	200	200
42702 Subscr & Membership	12	20	200	202	200	200	200
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>43,062</b>	<b>44,365</b>	<b>53,970</b>	<b>51,624</b>	<b>53,900</b>	<b>53,900</b>	<b>53,900</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvement to Building/(HVAC)	-	-	-	1,557	-	-	-
43602 Computer Equipment/Software	-	-	1,550	-	700	700	700
43614 Lab Equipment	7,991	7,455	7,300	5,487	16,200	16,200	16,200
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,991</b>	<b>7,455</b>	<b>8,850</b>	<b>7,044</b>	<b>16,900</b>	<b>16,900</b>	<b>16,900</b>
<b>TOTAL BUDGET - LABORATORY</b>	<b>195,234</b>	<b>205,563</b>	<b>220,300</b>	<b>217,682</b>	<b>233,180</b>	<b>233,180</b>	<b>233,180</b>

**605 PUBLIC ENTERPRISE FUND  
430 PUBLIC WORKS  
432.30 SOLID WASTE COLLECTION**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	38,766	45,417	47,300	47,226	48,250	48,250	48,250
41101 Clerical & Oper Salary	211,103	232,987	217,710	128,684	222,250	222,250	222,250
41102 Temporary Salaries	-	-	3,200	3,000	-	-	-
41109 Overtime Pay	14,728	15,958	20,000	13,915	20,600	20,600	20,600
41200 OASI-Employer Contributions	18,466	20,097	20,830	19,791	20,900	20,900	20,900
41300 Retirement and Pensions	15,521	17,041	17,100	16,632	17,500	17,500	17,500
41400 Worker's Comp Insurance	8,952	9,941	11,000	11,911	15,900	15,900	15,900
41500 Group Health Insurance	47,069	47,095	49,000	57,693	48,750	48,750	48,750
<b>TOTAL PERSONAL SERVICES</b>	<b>354,605</b>	<b>388,536</b>	<b>386,140</b>	<b>298,852</b>	<b>394,150</b>	<b>394,150</b>	<b>394,150</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premium	10,508	11,589	17,250	16,833	17,400	17,400	17,400
42200 Expert & Consultant Serv	1,311	874	1,200	1,176	1,200	1,200	1,200
42220 Drug/Alcohol Testing	308	253	400	400	400	400	400
42404 Other Rentals	-	-	1,000	1,000	1,000	1,000	1,000
42501 Equip Maintenance	42,423	47,574	53,000	53,000	53,000	53,000	53,000
42603 Motor Fuel & Lubricants	70,585	76,318	72,000	71,866	74,000	74,000	74,000
42610 Clothing & Materials	194	162	500	428	500	500	500
42612 Food	380	201	600	600	600	600	600
42627 Safety Supplies	676	266	500	500	500	500	500
42701 Travel Exp Personnel	-	497	200	196	300	300	300
42702 Subscr & Membership	1,009	395	600	735	700	700	700
42805 Phone-Monthly Service	144	189	300	300	300	300	300
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>127,538</b>	<b>138,318</b>	<b>147,550</b>	<b>147,034</b>	<b>149,900</b>	<b>149,900</b>	<b>149,900</b>
<b>430 CAPITAL OUTLAY</b>							
43602 Computer Equipment	-	999	-	-	-	-	-
43611 Dumpsters/Carts	-	10,900	37,000	24,948	32,200	32,200	32,200
43804 Pickup	-	-	-	-	39,000	39,000	39,000
43808 Refuse Trucks	277	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>277</b>	<b>11,899</b>	<b>37,000</b>	<b>24,948</b>	<b>71,200</b>	<b>71,200</b>	<b>71,200</b>
<b>490 MISCELLANEOUS</b>							
49000 Focus Watertown Program	40,000	40,000	40,000	40,000	40,000	40,000	40,000
49318 Transfer Out - General Fund	174,100	207,460	206,200	206,200	187,200	187,200	187,200
<b>TOTAL MISCELLANEOUS</b>	<b>214,100</b>	<b>247,460</b>	<b>246,200</b>	<b>246,200</b>	<b>227,200</b>	<b>227,200</b>	<b>227,200</b>
<b>TOTAL BUDGET - SOLID WASTE COLLECTION</b>	<b>696,520</b>	<b>786,213</b>	<b>816,890</b>	<b>717,034</b>	<b>842,450</b>	<b>842,450</b>	<b>842,450</b>

**605 PUBLIC ENTERPRISE FUND**  
**430 PUBLIC WORKS**  
**432.40 SOLID WASTE DISPOSAL**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	69,403	75,924	66,200	65,756	68,500	68,500	68,500
41101 Clerical & Oper Salary	228,611	249,231	256,900	242,416	255,600	255,600	255,600
41109 Overtime Pay	780	2,937	3,900	3,361	4,000	4,000	4,000
41200 OASI-Employer Contributions	21,656	22,512	23,410	22,353	23,300	23,300	23,300
41300 Retirement & Pensions	17,785	18,584	19,620	18,558	19,700	19,700	19,700
41400 Worker's Comp Insurance	9,504	9,721	16,000	11,362	16,000	16,000	16,000
41500 Group Health Insurance	55,053	51,081	59,000	65,681	63,100	63,100	63,100
41501 Retiree Health Insurance	-	3,667	3,000	4,453	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>402,792</b>	<b>433,657</b>	<b>448,030</b>	<b>433,940</b>	<b>450,200</b>	<b>450,200</b>	<b>450,200</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	13,748	10,241	5,230	4,606	4,700	4,700	4,700
42207 Professional & Test Fee	24,009	28,003	35,000	30,104	40,000	40,000	40,000
42220 Drug/Alcohol Testing	729	264	800	800	800	800	800
42400 Rent-Machinery & Equipment	10,650	43,211	20,000	20,000	20,000	20,000	20,000
42500 Construction Materials	1,682	3,713	5,000	5,000	5,000	5,000	5,000
42501 Equip Maintenance	77,281	85,749	75,700	106,381	82,000	82,000	82,000
42502 Bldg Maintenance	5,167	13,969	5,200	9,076	9,500	9,500	9,500
42524 Disposal of Hazardous Waste	10,151	11,480	15,000	10,399	15,000	15,000	15,000
42600 Office Supplies	4,757	5,595	5,000	4,990	5,200	5,200	5,200
42603 Motor Fuel & Lubricants	131,088	125,883	136,000	134,000	136,000	136,000	136,000
42607 Education & Rec Supplies	25	405	500	500	500	500	500
42610 Clothing & Material	80	-	500	548	500	500	500
42612 Food	536	498	600	600	600	600	600
42613 Small Tools	2,830	1,096	2,500	2,500	2,500	2,500	2,500
42615 Ag & Hort Supplies	2,598	2,124	2,500	2,500	5,500	5,500	5,500
42617 Cleaning Service	1,720	1,915	2,400	2,400	2,400	2,400	2,400
42618 Postage	1,000	604	700	300	700	700	700
42626 Foam Polymer	19,753	24,247	33,000	24,960	33,000	33,000	33,000
42627 Safety Supplies	1,396	998	1,700	1,700	1,700	1,700	1,700
42701 Travel Exp Personnel	30	497	900	780	900	900	900
42702 Subsc & Membership	1,658	2,191	2,550	3,343	2,900	2,900	2,900
42801 Natural Gas	11,110	18,920	25,000	25,000	25,000	25,000	25,000
42802 Electricity	7,235	8,063	9,000	9,000	11,000	11,000	11,000
42803 Water	586	1,114	1,200	460	1,200	1,200	1,200
42805 Phone-Monthly Service	1,532	1,511	1,700	1,700	1,700	1,700	1,700
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>331,351</b>	<b>392,291</b>	<b>387,680</b>	<b>401,647</b>	<b>408,300</b>	<b>408,300</b>	<b>408,300</b>
<b>430 CAPITAL OUTLAY</b>							
43431 Air Assessment	-	-	30,000	-	-	-	-
43600 Machinery & Equipment	1,770	-	107,500	8,475	-	-	-
43602 Computer Equipment/Software	-	14,595	5,000	765	-	-	-
43622 Compactor	-	-	-	-	660,000	660,000	660,000
43636 Cell #5 Engineer/Construction	-	-	-	12,495	-	-	-
43639 Loader & Attachments	-	-	175,000	175,996	225,000	225,000	225,000
43663 Radio Equipment	4,570	-	-	-	-	-	-
43900 Improv. Other Than Buildings	8,998	-	-	-	-	-	-
43905 Permit Renewal Plan Update	4,045	-	-	-	-	-	-
43906 Gas Utilization Project	-	-	45,000	-	-	-	-
43950 Fence	-	-	-	-	15,000	15,000	15,000
43958 Landfill Cell Engineer/Const.	-	-	-	-	13,500	13,500	13,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,383</b>	<b>14,595</b>	<b>362,500</b>	<b>197,731</b>	<b>913,500</b>	<b>913,500</b>	<b>913,500</b>
<b>450 OTHER EXPENDITURES</b>							
45400 Remittance of Revenue	39,453	46,281	45,000	41,664	45,000	45,000	45,000
45700 Depreciation Expense	461,241	421,073	-	-	-	-	-
45702 Landfill Closure/Post Closure Expense	98,885	50,411	50,000	50,000	50,000	50,000	50,000
45711 Other Post Employment Benefits	4,845	4,185	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>604,424</b>	<b>521,950</b>	<b>95,000</b>	<b>91,664</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>TOTAL BUDGET - SOLID WASTE DISPOSAL</b>	<b>1,357,950</b>	<b>1,362,493</b>	<b>1,293,210</b>	<b>1,124,982</b>	<b>1,867,000</b>	<b>1,867,000</b>	<b>1,867,000</b>

**605 PUBLIC ENTERPRISE FUND**  
**430 PUBLIC WORKS**  
**432.45 SOLID WASTE RECYCLING**

	<b>ACTUAL FY 12</b>	<b>ACTUAL FY 13</b>	<b>BUDGET FY 14</b>	<b>TOTAL FY 14</b>	<b>REQUEST FY 15</b>	<b>MAYOR'S BUDGET</b>	<b>APPROVED FY 15</b>
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	29,918	34,588	36,000	35,993	36,800	36,800	36,800
41101 Clerical & Oper Salary	117,820	134,951	145,140	145,790	148,200	148,200	148,200
41102 Temporary Salaries	2,320	4,329	3,000	3,000	3,000	3,000	3,000
41109 Overtime Pay	9,818	10,638	12,950	11,943	13,300	13,300	13,300
41200 OASI-Employer Contributions	11,045	12,597	14,250	14,253	14,500	14,500	14,500
41300 Retirement	9,075	10,329	11,650	11,690	12,000	12,000	12,000
41400 Worker's Comp Insurance	5,509	6,458	8,000	7,083	10,800	10,800	10,800
41500 Group Health Insurance	25,784	26,879	31,000	43,201	33,000	33,000	33,000
<b>TOTAL PERSONAL SERVICES</b>	<b>211,289</b>	<b>240,769</b>	<b>261,990</b>	<b>272,953</b>	<b>271,600</b>	<b>271,600</b>	<b>271,600</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	5,867	4,759	3,850	6,188	6,400	6,400	6,400
42207 Professional Fees	48,749	99	2,000	2,000	2,000	2,000	2,000
42220 Drug/Alcohol Testing	-	55	200	200	200	200	200
42221 E-waste Program	20,538	6,979	25,000	21,000	25,000	25,000	25,000
42501 Equipment Maintenance	12,499	13,869	15,000	15,000	16,000	16,000	16,000
42603 Motor Fuel & Lubricants	36,672	38,450	38,000	38,000	38,000	38,000	38,000
42607 Education & Rec Supplies	5,725	6,731	7,000	7,000	7,000	7,000	7,000
42612 Food	101	13	100	100	100	100	100
42618 Postage	8,013	2,700	4,000	4,000	4,000	4,000	4,000
42627 Safety Supplies	875	454	600	600	600	600	600
42805 Phone-Monthly Service	96	96	100	100	100	100	100
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>139,135</b>	<b>74,205</b>	<b>95,850</b>	<b>94,188</b>	<b>99,400</b>	<b>99,400</b>	<b>99,400</b>
<b>430 CAPITAL OUTLAY</b>							
43611 Dumpsters/Carts	2,040	29,651	-	-	-	-	-
43682 Recycling Containers	14,987	5,380	13,000	8,910	16,900	16,900	16,900
43808 Refuse Truck	-	4,054	-	-	257,000	257,000	257,000
43900 Improv. Other than Buildings	-	-	105,000	-	105,000	105,000	105,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>17,027</b>	<b>39,085</b>	<b>118,000</b>	<b>8,910</b>	<b>378,900</b>	<b>378,900</b>	<b>378,900</b>
<b>TOTAL BUDGET - SOLID WASTE RECYCLING</b>	<b>367,451</b>	<b>354,059</b>	<b>475,840</b>	<b>376,051</b>	<b>749,900</b>	<b>749,900</b>	<b>749,900</b>

**606 PUBLIC ENTERPRISE FUND  
430 PUBLIC WORKS  
435.00 AIRPORT**

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>410 PERSONAL SERVICES</b>							
41100 Supervision Salary	52,650	49,028	58,700	25,000	50,900	50,900	50,900
41101 Clerical & Oper Salary	76,354	86,287	86,500	95,497	76,300	76,300	76,300
41102 Temporary Salaries	25,373	24,346	28,100	23,145	29,500	29,500	29,500
41109 Overtime Pay	4,519	5,909	4,650	2,461	4,500	4,500	4,500
41200 OASI-Employer Contributions	10,971	11,567	12,400	11,059	11,500	11,500	11,500
41300 Retirement and Pensions	8,907	9,217	10,000	6,793	9,000	9,000	9,000
41400 Worker's Comp Insurance	2,905	2,927	3,700	3,149	4,250	4,250	4,250
41500 Group Health Insurance	29,482	26,040	31,000	20,246	27,400	27,400	27,400
41501 Retiree Health Insurance	-	-	-	2,883	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>211,161</b>	<b>215,321</b>	<b>235,050</b>	<b>190,233</b>	<b>213,350</b>	<b>213,350</b>	<b>213,350</b>
<b>420 OTHER CURRENT EXPENDITURES</b>							
42104 Insurance Premiums	27,922	26,993	27,150	32,701	33,700	33,700	33,700
42203 Expert & Consultant Svc	13,511	31,115	15,000	36,970	26,000	26,000	26,000
42300 Publication and Recording Fee	3,325	1,596	1,500	894	1,500	1,500	1,500
42400 Rent-Machinery & Equip	-	-	1,000	-	-	-	-
42501 Equip Maintenance	13,451	38,475	8,000	9,571	8,000	8,000	8,000
42502 Bldg Maintenance	10,816	13,774	12,000	13,642	12,000	12,000	12,000
42504 Maintenance to Other	858	924	3,000	3,049	5,000	5,000	5,000
42509 Seal Coating/Crack Sealing	11,059	-	12,000	-	12,000	12,000	12,000
42520 Deicing Sand	733	1,839	1,500	2,384	1,500	1,500	1,500
42600 Office Supplies	835	705	350	311	-	-	-
42601 Cleaning Supplies	390	384	500	515	1,500	1,500	1,500
42603 Motor Fuel and Lubricants	18,189	20,766	25,000	19,951	24,000	24,000	24,000
42604 Parts for Equipment	618	9,969	6,000	8,372	-	-	-
42607 Education & Rec Supplies	7,025	7,660	10,000	7,074	4,000	4,000	4,000
42610 Clothing and Materials	1,658	-	1,200	1,200	1,200	1,200	1,200
42613 Small Tools	240	537	1,000	218	1,000	1,000	1,000
42617 Cleaning Service	2,657	585	1,500	68	-	-	-
42618 Postage	468	118	150	45	200	200	200
42619 Chem, Drub & Lab Sup	2,710	2,106	1,800	499	1,000	1,000	1,000
42620 Other Supplies	120	534	500	250	1,300	1,300	1,300
42623 Computer Supplies & Software	256	130	300	82	300	300	300
42627 Safety Supplies	4,261	2,969	500	-	-	-	-
42701 Travel Exp Personnel	4,016	251	500	1,987	1,500	1,500	1,500
42702 Subsc & Membership	300	730	500	330	500	500	500
42703 Professional Workshops	100	85	2,000	50	2,000	2,000	2,000
42801 Natural Gas	10,269	12,067	23,000	18,318	23,500	23,500	23,500
42802 Electricity	23,360	24,885	25,750	23,787	27,000	27,000	27,000
42803 Water	365	362	500	353	500	500	500
42804 Sewer	516	516	550	538	550	550	550
42805 Phone-Monthly Service	2,342	2,403	3,700	2,506	3,800	3,800	3,800
<b>TOTAL OTHER CURRENT EXPENDITURES</b>	<b>162,370</b>	<b>202,478</b>	<b>186,450</b>	<b>185,665</b>	<b>193,550</b>	<b>193,550</b>	<b>193,550</b>
<b>430 CAPITAL OUTLAY</b>							
43201 Improvements to Buildings	60,579	19,361	-	10,130	16,000	16,000	16,000
43600 Truck Tires	-	-	-	-	15,000	15,000	15,000
43601 Mower	-	-	-	-	35,000	35,000	35,000
43814 Truck - De-icing	-	-	220,000	-	-	-	-
43830 Broom Attachment	3,507	-	-	-	-	-	-
43900 Improvements Other Than Bldg	12,673	-	180,000	-	-	-	-
43922 Airport Study	-	-	30,000	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>76,759</b>	<b>19,361</b>	<b>430,000</b>	<b>10,130</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>
<b>450 OTHER EXPENDITURES</b>							
45700 Depreciation Expense	347,023	565,965	-	-	-	-	-
45711 Other Post Employment Benefits	881	507	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>347,904</b>	<b>566,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BUDGET - AIRPORT</b>	<b>798,194</b>	<b>1,003,632</b>	<b>851,500</b>	<b>386,028</b>	<b>472,900</b>	<b>472,900</b>	<b>472,900</b>

606 ENTERPRISE FUND  
 430 PUBLIC WORKS  
 435.03 AIRPORT IMPROVEMENT PROJECT

	ACTUAL FY 12	ACTUAL FY 13	BUDGET FY 14	TOTAL FY 14	REQUEST FY 15	MAYOR'S BUDGET	APPROVED FY 15
<b>430 CAPITAL OUTLAY</b>							
43813 ARFF Truck	-		750,000	750,000	-	-	-
43832 Front End Loader	-	178	-	125,709	-	-	-
43904 Project A & E	33,516	34,283	-	52,222	100,000	100,000	100,000
43905 Project Construction	3,695	-	-	-	-	-	-
43922 Airport Study	-	4,603	-	77,362	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>37,211</b>	<b>39,064</b>	<b>750,000</b>	<b>1,005,293</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL BUDGET - AIRPORT IMPROVEMENTS</b>	<b>37,211</b>	<b>39,064</b>	<b>750,000</b>	<b>1,005,293</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>