

ANNUAL *Budget*

2008 FISCAL YEAR

JANUARY 1, 2008 TO DECEMBER 31, 2008



CITY OF WATERTOWN, SOUTH DAKOTA

2008

BUDGET CITY OF WATERTOWN, SOUTH DAKOTA



January 1, 2008 – December 31, 2008



**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 the 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 2008 and upcoming issues being addressed. Summaries of the 2008 budget revenues and expenditures along with the Appropriation Ordinance 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 and 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 Bonded 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, 2008 approved budget, and percent change in the overall department budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Watertown
South Dakota**

For the Fiscal Year Beginning

January 1, 2007

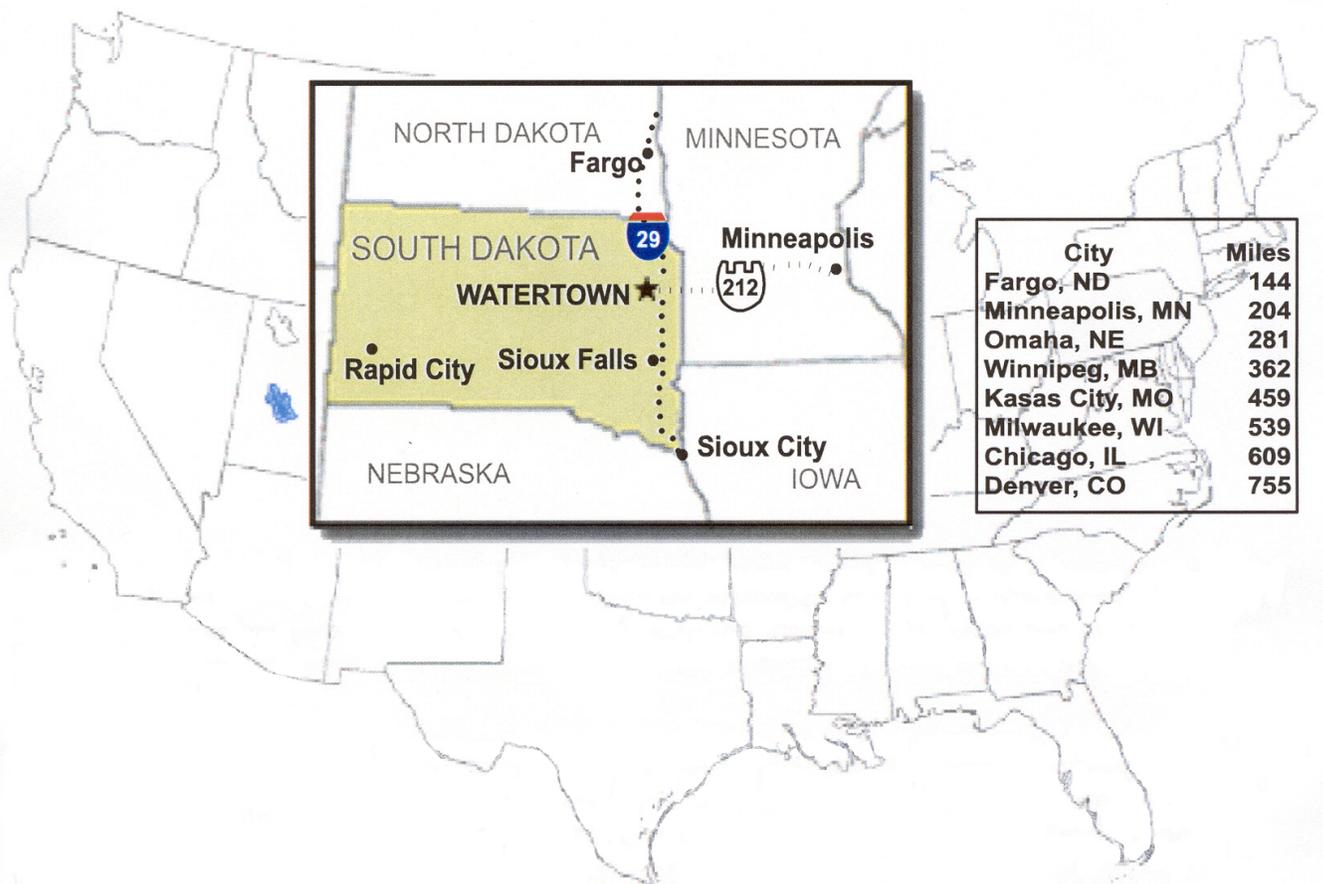
President

Executive Director

The Government Finance Officers Association presented the City of Watertown the Distinguished Budget Presentation Award for the Fiscal year beginning January 1, 2007.

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.

LOCATION OF WATERTOWN, SOUTH DAKOTA



The Watertown/Codington County area is located in northeast South Dakota, in the heart of the upper Midwest. Located at the strategic intersection of interstate 29 and US 212, the Watertown area is approximately halfway between Omaha and Winnipeg on Interstate 29, and about 200 miles from Minneapolis on US 212.

Thanks to an efficient transportation network in and through Watertown, inclusive of Northwest Airlines with service to Watertown Regional Airport; Burlington Northern & Santa Fe Railroad; and interstate highway system which conveniently links Watertown to the industrial centers of the Midwest and south central Canada, people and products move smoothly through the Watertown area.

Community Profile

Watertown, South Dakota is a progressive community that has been able to maintain its small town charm. The City of Watertown is located in the northeastern part of the South Dakota at the crossroads of Interstate 29 and US Highway 212. 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.

The City was incorporated in 1885. It is the fourth largest city in South Dakota and continues to grow.

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.

Economic Condition and Outlook

Watertown has continued to experience a decrease in unemployment in step with the national economy. The unemployment rate at the time of this publication is 2.2% compared with a national rate of 4.7%.

Various modes of transportation are available, via roads, rail, and air service. In addition to charter air service, the Watertown Regional Airport has two daily flights to Minneapolis, Minnesota.

The Industrial Development Office reports continued growth within the local industries. Watertown's major employers include the following:

MAJOR EMPLOYERS

	<u>No. of Employees</u>
Watertown School District	835
Premier Bankcard	545
Prairie Lakes Health Care	512
Terex - Telelect, Inc.	465
Angus Industries	398
City of Watertown	350
Walmart Supercenter	320
Dakota Sioux Casino	302
Human Service Agency	265
HyVee	251

Quality of 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.

The Watertown School District is fourth largest by population in all of South Dakota. The 7 public schools serve almost 4,000 students in grades K-12. In addition, there are 5 parochial schools for grades K-12 with a total enrollment of over 400 students.

Post secondary education is available through the Lake Area Technical Institute and Mount Mary College, Watertown. The combined enrollment in these facilities is 1525.

Watertown serves its residents' spiritual, cultural, and recreation needs. It is a community with almost 40 churches in about 25 denominations. Watertown is proud to be the home of the Terry Redlin Art Center. This facility houses over 100 of renowned wildlife artist Terry Redlin's original paintings. Watertown's regional Library serves Codington and Hamlin Counties (28,000 population) with 98,802 volumes, periodicals, subscriptions, computers, and Internet access.

Other Cultural Attractions & Events

- Community Concert Series
- Town Players
- Kampeska Heritage Museum
- Winter Farm Show
- Bramble Park Zoo & Discovery Center
- Watertown Wildlife and Western Arts Show

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, bicycling and jogging paths, a 27-hole golf course, indoor skating rink, tennis courts, and an outdoor Aquatic Center. There is also bowling, miniature golf, go-carts, and a 5 screen Cinema.

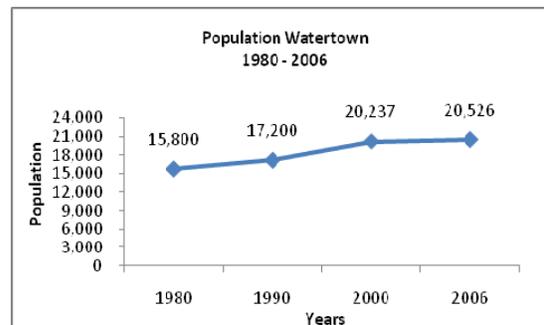
Watertown is probably best known for its outdoor activities. The area is nationally recognized for unsurpassed hunting of pheasants and ducks. Watertown annually plays host to hunters from every section of the country. Fishing is also fine in the numerous lakes in the area. Lake Kampeska covers an area of 5,500 acres and is unique in the quality of the water and natural beauty. Subterranean springs are the principle source of clear, cool, pure water that provides ample area for a variety of water sports.

Shopping, Dining, Hotel/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 approximately 40 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.

Demographics



Population 2000 Census 20,237
 Population estimate as of 2006 20,526

Median Household Income \$ 36,257

Median Age 35.3

Education Level in Years of Formal Schooling 12.9

Area:
 Within City Limits 15,360 Acres
 Parks 486 Acres

Miles of Streets:
 Blacktop 252 Miles
 Graveled 19 Miles

News Media:
 Daily Paper One
 Weekly Paper One
 Radio Stations:
 AM Two
 FM Five

Retail:
 Retail Stores 572
 Major Department Stores 5
 Shopping Centers 3

Other:
 Banks 8
 Motels 11
 Hospital Beds 83
 Nursing Home Beds 229
 Doctors 59
 Dentists 24

Please visit us at www.watertownsd.us.

Ten Year Comparison of Tax Levies and Taxable Valuation

Year	School		County	City	Total Mill Levy		Taxable Value
	Owner-Occupied	Other Property			Owner-Occupied	Other Property	
1998	12.55	21.27	4.11 **	2.38	19.04	27.76 *	614,331,603
1999	12.49	21.12	2.74 **	2.38	17.61	26.24 *	631,259,288
2000	10.35	18.97	2.75 **	2.30	15.4	24.02 *	678,881,204
2001	11.49	18.93	2.77 **	2.37	16.63	24.07 *	698,787,421
2002	10.89	17.77	2.82 **	2.98 ***	16.69	23.57 *	731,307,307
2003	10.50	16.92	4.19 **	2.83 ***	17.52	23.94 *	784,809,049
2004	9.96	16.08	3.97 **	2.80 ***	16.73	22.85 *	834,025,907
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

**Tax Distribution
In the City of Watertown
2007**

Taxing Authority	Taxes Levied	%	Property Class	Taxable Valuation	%
City ****	\$3,086,308	15.91%	Agriculture	\$273,766	0.02%
County	4,087,315	21.07%	Owner-occupied	645,306,813	57.93%
School	12,225,609	63.02%	Utilities	13,270,871	1.19%
Total Taxes	<u>\$19,399,232</u>	<u>100.00%</u>	Mobile homes	14,899,021	1.34%
			All other property	440,262,966	39.52%
			Total	<u>\$1,114,013,437</u>	<u>100%</u>

* In addition, there was a .82 mill levied for property owners in the Lake Kampeska Water District in 1998, .84 mills for 1999, .82 mill in 2000, .85 mills for 2001, .87 mills for 2002, .86 mills in 2003 .76 mills in 2004 and 2005, .69 mills in 2006, .58 mills in 2007.

**A mill levy of .02 for the East Dakota Water Conservancy District is levied on all property in Codington County for 1998, .037 for 1999, 2000, 2001, 2002, 2003, 2004, .033 for 2005, .031 for 2006, .029 for 2007. This mill levy is presented along with the County levy.

***A mill levy of .585 for Event Center Bonds is levied on all property in Watertown for 2002, .492 for 2003, .477 ofr 2004, .445 for 2005, .424 for 2006 and .386 for 2007. This mill levy is presented along with the City levy.

****Includes Tax Increment Districts.

CITY OF WATERTOWN
CITY OFFICIALS & DEPARTMENT HEADS
2007-2008

MAYOR

PAUL N. FOX

COUNCIL MEMBERS:

WARD A:

NANCY YORK
DENNIS SOLBERG

WARD B:

GEORGE HELLER
JON SOLUM

WARD C:

LOWELL GISSELBECK
ALVIN MEISENHEIMER

WARD D:

CAROL ARBOGAST
PAT WALDER

WARD E:

GORDON GARNOS
RUSS WILKINS**DEPARTMENT HEADS:**

AIRPORT MANAGER

ERICK DAHL

ATTORNEY

STANTON FOX

PLANNING AND ZONING OFFICIAL

RICK SCHLECHTER

ENGINEER

DAVE PETERSEN

FINANCE OFFICER

TRACY TURBAK

FIRE CHIEF

MIKE JUNGEMANN

LIBRARY DIRECTOR

MIKE MULLIN

PARKS, RECREATION & FORESTRY DIRECTOR

ROGER ADAMS

POLICE CHIEF

JOANNA VITEK

PUBLIC WORKS DIRECTOR

HERB BLOMQUIST

STREET SUPERINTENDENT

MICHAEL RYE

UPPER BIG SIOUX PROJECT COORDINATOR

MIKE WILLIAMS

UTILITIES SUPERINTENDENT

GEOFF HEIG

WASTE WATER/SOLID WASTE SUPERINTENDENT

MIKE BOERGER

WCRC EXECUTIVE DIRECTOR

JOHN SMALL

**BOARDS AND COMMISSIONS
2007-2008****Parks, Recreation & Forestry Board**

Howard Sogn
Jean Doyen
Dennis Murphy
Greg Solum
Cindy K. Olson
Dave Edison
George Heller (Liaison)

Public Health Officer

Dr. Hollis Nipe

Urban Renewal Board

Bill Rieffenberger (Chair)
Jeff Gamber
Jill Makepeace
Jeff Geiser
Cindy Filipek
Dave Berry
Lynn Aman
John Reppe
Travis Nelson
Jon Solum (Liaison)

Civil Service Board

Sandy Albertsen
Paige Sullivan
Will Morlock

Library Board

Judy Trzynka
Jackie Baxter
Dave Weigel
Cathy Zubke
Tom Linngren
Pat Walder (Liaison)

E-911 Advisory Board Liaison

Dennis Solberg

Fair Housing Board

Merlin Jeitz
Elmer Brinkman
William G. Neale
Nancy Meidinger
Robin Barger
Dennis Solberg (Liaison)
Russ Wilkins (Liaison)

Watertown Housing and Authority Board

Greg Blow
Gary Scofield
Pam Raeder
Eloise Ringsaker
Russ DeVine
Nancy York (Liaison)

Deputy Public Health Official

Dr. Calvin Roseth

Plan Commission/Board of Adjustment

Bruce Buhler
Mike Danforth
Jim Bassingthwaite
Pat Shriver
Brian Pelish
Mark Roby
Karen Brandriet
Russ Wilkins (Liaison)
Deb Ernst (Alternate)

Animal Control Board

David Hoas
Dr. Mark Rieb
Beth Mantey
Lowell Gisselbeck (Liaison)

Utility Board

David Strait
Howard Morrison
Howard C. Hopper
Dale Christensen
Jim Stoudt
Dennis Solberg (Liaison)

Lake Area Transit Liaison

Lowell Gisselbeck

Upper Big Sioux Watershed Advisory

Geoff Heig (City Representative)
Al Meisenheimer (Liaison)

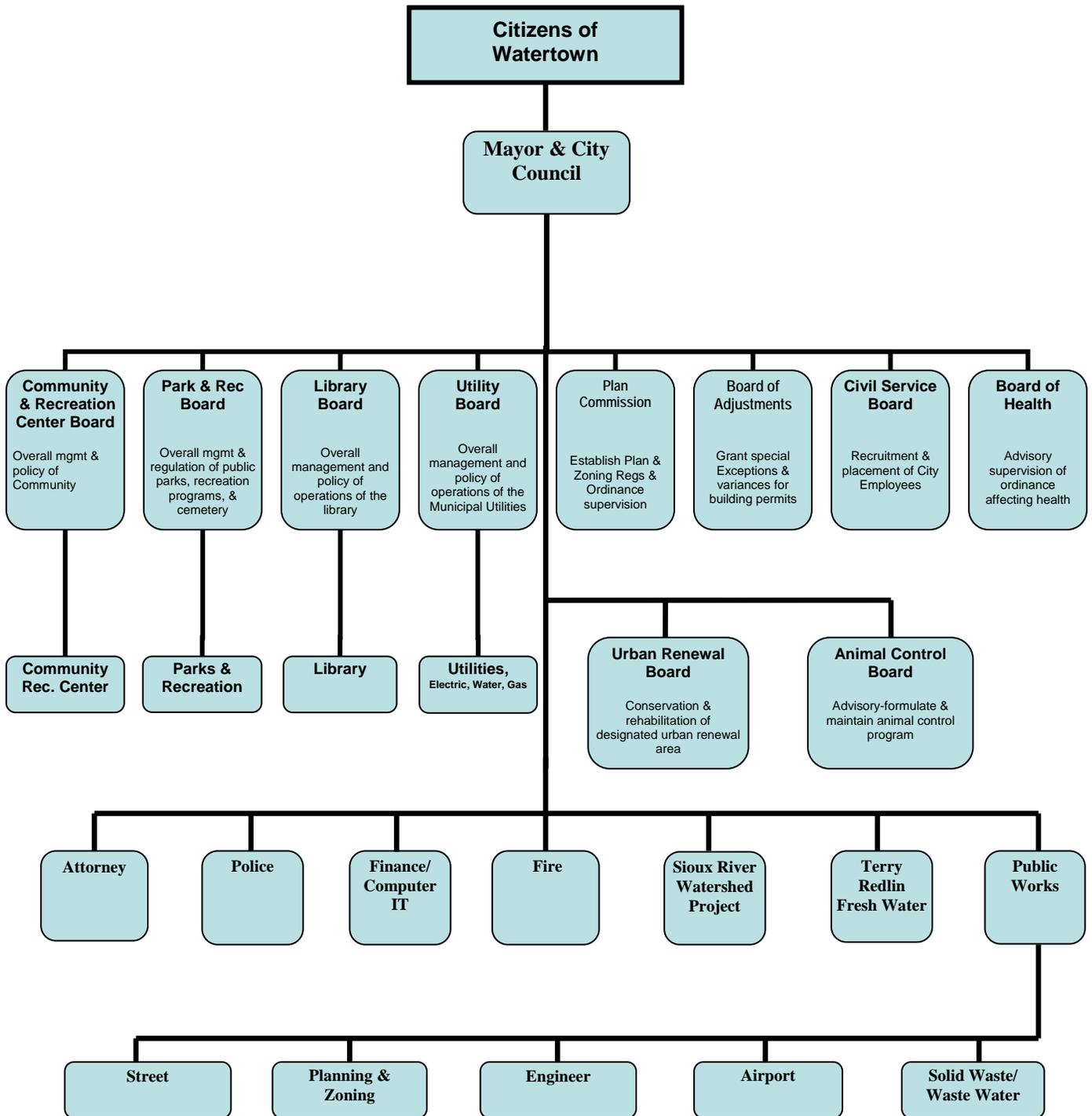
**BOARDS AND COMMISSIONS
2007-2008
(continued)**

Civic Center & Recreation Board

Steve Moore
Loren Eilers
Bert Falak
Cal VenJohn
Bob Solum
Gary Westgard
Troy Korthour
Jerry Cooper
Pat Walder (Liaison)
Al Meisenheimer (Liaison)
George Heller (P&R Liaison)

Mayor's Committee for People with Disabilities

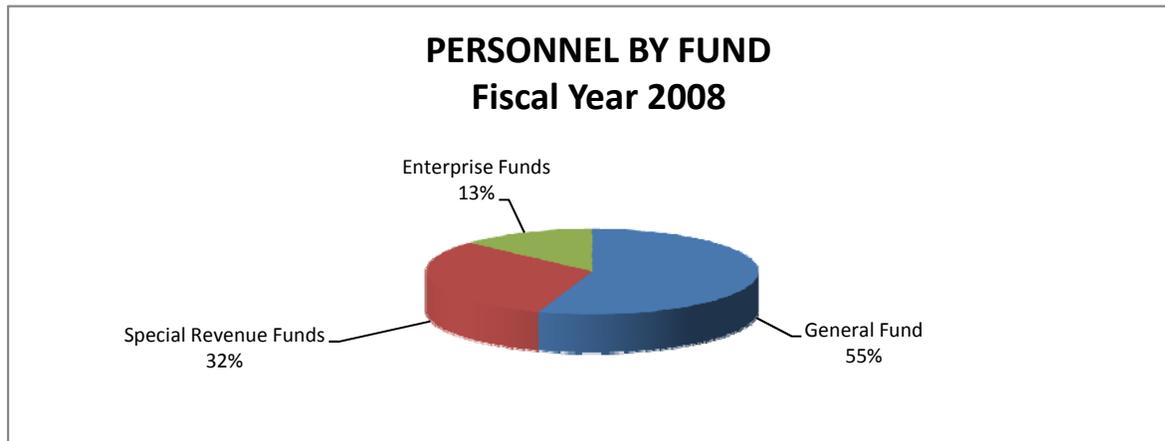
Gary Frentz
Linda Gauger
Marilyn Byer
Dave Hoeke
Sandi Jungers
Kari Krumwiede
Cindy Kirschman
Jim Miklos
Ron Ronshaugen
Cyndi Speaker
Tina Bierman
Jackie Abel
David Todd
Lisa Wittenhagen
Herb Blomquist
Anita Walterman
Erik Brubakken
Tracy Schaefer
Mike Jennings
Voc Rehab
Nancy York (Liaison)



**City of Watertown
Summary of Full Time Personnel
1999-2008**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	Approved 2008
Mayor - Staff				0.5	0.5	1.5	1.5	1.5	1.5	1.5
Attorney	0.5	0.5	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Finance	6	6	6	6	6	7	7	7	7	7
Information Technology							1	1	1	1
Engineering	4	4	4	4	4	4	4	4	5	5
Police	40	40	39	34	34	34	34	35	40	40
E-911				8	8	8	8	9	9	9
Fire/Ambulance	28	28	29	29	29	29	29	29	32	32
Building Inspector	1	1	1	1	1	0	0	0	0	0
Public Works	4	4	4	3	3	1.5	2	2	2	2
Street	11	11	12	12	12	12	12	12	12	12
Cemetery	2	2	2	2	2	2	2	2	2	2
Animal Control	1	1	1	1	1	1	1	1	1	1
Forestry	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Library	9	9	10	10	10	10	10	10	10	10
Planning & Zoning						2.5	3	4	5	5
Parks & Recreation	16.5	18.5	22.5	23.5	23.5	23.5	23.5	22.5	23.5	22.5 (1)
Rec Center	7	6	6	6	6	6	6	6	6	6
Sioux River Watershed Project	1	1	1	2	2	2	2	2	2	3
Terry Redlin Fresh Water Institute						1	1	1	1	0
Waste Water	17	17	15	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Solid Waste	16	16	16	15.5	15.5	15.5	16.5	16.5	16.5	16.5
Airport	2	2	2	2	2	3	2	2	2	2
Total	168.5	169.5	174	178	178	182	184	186	197	196

(1) Full-Time Roots and Shoots Coordinator reclassified as part-time.



Department	FY 2006		FY 2007		BUDGETED FY 2008	
	Full Time	Part/Time FTE	Full Time	Part/Time FTE	Full Time	Part/Time FTE
GENERAL						
Mayor & City Council	1.5	10 (1)	1.5	10 (1)	1.5	10 (1)
Attorney	1.5	0	1.5	0	1.5	0
Finance	7	0.5	7	0.5	7	0.58
Information Technology	1	0	1	0	1	0
Engineer	4	0.6	5	0.6	5	0.6
Police	35	0.06	40	0.06	40	0.06
Fire/Ambulance	29	0	32	0	32	0
Public Works Director	2	0.06	2	0.06	2	0.06
Street	12	2.03	12	2.08	12	2.12
Cemetery	2	0.9	2	0.92	2	1.11
Mosquito Control	0	0.55	0	0.55	0	0.63
Health-Animal Control	1	0.23	1	0.3	1	0.22
Forestry	2.5	0.58	2.5	0.58	2.5	0.43
Library	10	2.94	10	2.94	10	2.94
Planning & Zoning	4	0.86	5	0.65	5	0.62
	112.5	19.31	122.5	19.24	122.5	19.37
SPECIAL REVENUE						
Park & Recreation	23.5	23.01	23.5	31.47	22.5	31.27
Civic Center	6	8.72	6	8.37	6	7.48
E-911	8	0.5	9	0	9	0.4
Urban Renewal	0	0.68	0	0.75	0	0.48
Sioux River Phase IV	2	0.75	2	0.75	3	0.75
Terry Redlin Fresh Water	1	0	1	0	0	0
	40.5	33.66	41.5	41.34	40.5	40.38
ENTERPRISE						
Sewer	14.5	0.12	14.5	0	14.5	0
Solid Waste	16.5	0	16.5	0	16.5	0
Airport	2	0.67	2	0.34	2	1.06
	33	0.79	33	0.34	33	1.06
TOTAL ALL FUNDS	186	53.76	197	60.92	196	60.81

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

BUDGET MESSAGE
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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 2008. 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 2008 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 achieve for the citizens of this community the greatest quality of life that can be attained. 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 remain very similar to those of the prior year.

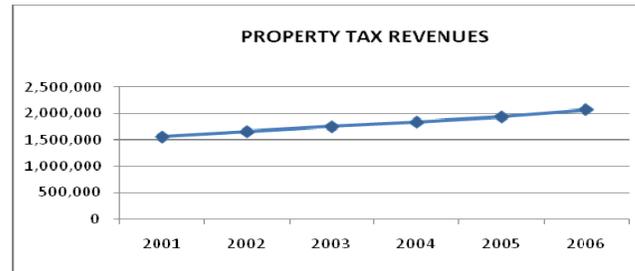
2008 BUDGET OVERVIEW

The 2008 City budget as presented is a balanced budget consistent with 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 2008 budget of \$31,204,120 reflects a decrease in planned spending of \$11.1 million, or 26.2%, from the original 2007 budget of \$42,259,649. This decrease is due to the much lower budget for major capital projects in 2008. The 2007 budget included a major airport runway/taxiway project, construction of a new library building and significant public works projects. The 2008 budget implements the "Year 1" projects included in the City's updated long-term capital improvement plan (CIP) adopted in August 2007. The CIP calls for an investment of \$8.2 million in 2008 from all funding sources with the largest investment of CIP dollars to be made in storm sewer system improvements (\$1.35 million). Other major categories include Street System Improvements (\$.9 million), Culture & Recreational Facility Improvements (\$1.2 million) and development of a facility for the Terry Redlin Fresh Water Institute (\$1.1 million). If the effect of the decrease in capital spending is removed from the overall budget comparison, the remaining portion of the 2008 budget reflects an increase of approximately \$326,000 or 1.4% over the original 2007 budget. The 2008 budget is based upon the following:

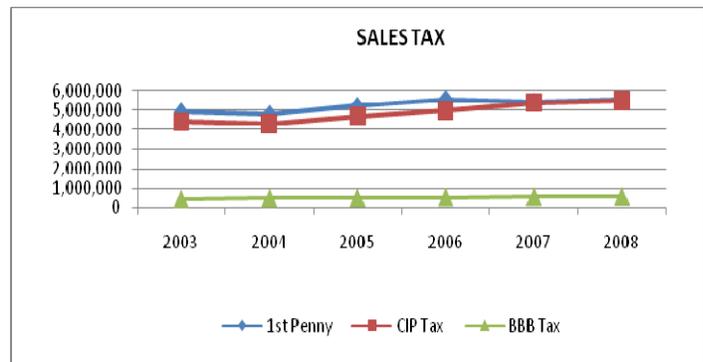
- Conservative but realistic revenue projections;
- On-going expenditures are supported by established on-going revenue sources;
- An unreserved/undesignated fund balance equal to 19.1% of the 2008 funding requirements for the General Fund;
- Net income for the Wastewater and Solid Waste Funds of \$116,650 and \$260,050, respectively;
- A contingency account, as authorized by South Dakota Codified Laws, of \$500,000;
- A 3.0% cost-of-living-adjustment (COLA) for full-time employees and other pay range advancements as provided for under the City's compensation plan;
- No increase in the residential solid waste or wastewater rates;
- A decrease in the City's property tax rate from \$2.68 per \$1,000 to \$2.50 per \$1,000

Local Economy:

The local economy and the City's property tax base are expected to continue to grow. The City's property tax base grew this past year by \$136.8 million; \$34.8 million of this resulted from new property placed on the tax rolls as the community grew. The balance of \$102 million in value was added through the reappraisal process (p. 12). This amount represents an increase in the property tax base of 13.9% with real growth in the tax base accounting for nearly 3.5% of that increase. As a result of this increase in taxable property, even with a decrease of 6.3% in the General Fund mill levy rate, General Fund property tax revenues will increase by approximately \$145,000. In addition, the 2008 property tax levy to repay the 2002 General Obligation Event Center Bonds will generate approximately \$431,000 in property tax revenues for the Debt Service Fund. The 2008 debt service property tax rate will drop by .038 mills, or 8.9%.



The City's 2008 general sales tax revenue is projected to grow at a rate of 2.0% over the revised 2007 revenue forecast. This represents a significant slow-down in the rate of growth in taxable sales. The forecasts of taxable sales provided by the University of South Dakota Business Research Bureau have been applied in a conservative fashion in this budget. Capital Improvement Fund sales tax revenues will mirror the general sales tax revenues as each applies to the same tax base and the Capital Improvement Fund sales tax rate is now equal to the general rate at 1.0%. . The "BBB" recreation and promotion sales tax is also projected to increase by 2.0% in 2008 over the revised 2007 revenue estimate.



The unemployment rate for the area (Codington County) has continued to decline with local unemployment less than half the national rate. Watertown has experienced steady growth in employment numbers this past year with much of the growth coming from expansion of existing businesses.

	2001	2002	2003	2004	2005	2006	2007
Codington Co	6.3%	4.2%	4.1%	4.1%	3.2%	2.6%	2.2%
State of SD	4.0%	3.4%	3.0%	3.0%	3.9%	3.2%	2.5%
National	5.8%	5.7%	6.0%	6.0%	5.1%	4.8%	4.7%

Appropriations:

The chart at right shows the comparison of the 2008 budget with the 2007 budget for all Governmental Funds. The \$397,945 increase in personal services primarily reflects the annual cost-of-living-allowance for full-time staff positions and other

ALL GOVERNMENTAL FUNDS			
	2007 BUDGET	2008 BUDGET	% CHANGE
Personal Services	9,963,955	10,361,900	4.0%
Other Expenses and Debt Retirement	9,118,190	8,858,070	(2.9%)
Capital Outlay	10,149,050	6,833,100	(32.7%)

pay range advancements provided under the City's compensation plan. No new staff positions were budgeted in any department in 2008. The General Fund budget for "Other Expenses" includes, as permitted under state law, the amount of \$500,000 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 Enterprise Funds for 2008 show a drastic decrease in spending for Capital Outlay of more than \$8 million – most of which is in the Airport Fund. The 7.5% increase in personal services reflects a cost-of-living- and other adjustments for full-time City employees as mentioned above.

ALL ENTERPRISE FUNDS			
	2007 BUDGET	2008 BUDGET	% CHANGE
Personal Services	1,689,830	1,818,050	7.6%
Other Expenses and Debt Retirement	1,906,574	1,966,150	3.1%
Capital Outlay	9,432,050	1,366,850	(85.5%)

The Enterprise Funds are not included in the formal appropriation ordinance, but a flexible budget for these funds is 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. In other words, 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 lessen the 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. More specifically, actual spending is typically below budget by several percentage points and actual revenues typically exceed budget forecasts by several percentage points. The result of several such years is naturally an increase in fund balances available for appropriation. Consequently, to avoid continual accumulation of ever larger fund balances, much of the available fund balances are appropriated to fund the ensuing budget. This is reflected in the 2008 budget on pages 34-35 which show the fund balances in governmental funds decreasing significantly. Because of the conservatism applied in spending plans and revenue forecasts, the expectation is for fund balances to be negatively affected far less than indicated on pages 34-35. In fact, using past experience as a guide, governmental fund balances are expected to neither increase nor decrease significantly overall, with the likely exception of the Capital Improvement Fund which is within the nature of such a fund.

Revenue from the general one percent (1%) sales tax is expected to grow in 2008 at a rate below the expected rate of inflation. These revenues have been critical to maintaining the present level of service provided to the citizens of our growing community. Recent data on taxable sales show the rate of growth in this revenue stream as very sluggish – around 1.6%. The adopted 2008 General Fund budget reflects significant reductions from the spending levels requested by Department Heads for the coming fiscal year. These reductions were the direct result of the sluggish sales tax data over the past year. Taxable sales in Watertown will be closely monitored by the Finance Office to provide an early warning if trends appear to be worsening.

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 2004, 2005 and 2006 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 2007 revenues generated by the special 1% BBB tax will catch up with the higher level of BBB Fund spending as area travel spending increases and with the higher level of activity occurring with the Event Center facility.

The Capital Improvement Fund sales tax will provide revenues of \$5,522,000 in 2008 which now mirrors the general sales tax revenues. The rate for the Capital Improvement Fund sales tax increased effective January 1, 2007 from 0.9% to 1.0%. The established practice of sharing a portion of these capital improvement sales tax dollars with Codrington County, Watertown School District and four other school districts in the County has been phased out as 2007 concludes. In 2008, no further City sales tax dollars

have been budgeted to be shared with Codington County, Watertown School District or the four smaller school districts.

Total 2008 revenues for the governmental funds are down by about \$698,000 from 2007 budgeted revenues. Property tax revenues are up (\$260,000 or 9.1%) over the 2007 budget which includes property tax revenues earned by the City's three tax increment districts. Total sales tax revenues for 2008 are expected to be \$1.0 million less than the original 2007 budget estimate, for a decrease of about 8.0%.

City Real Estate Tax Comparison

A comparison of the 2008 real estate tax revenue for the City with 2007 revenue is as follows: (see also page 12)

	2007 Property Tax Revenue (Levied in 2006)	2008 Property Tax Revenue (Levied in 2007)
General Fund	\$2,206,530	\$2,351,230
Debt Service Fund	415,357	430,529
Total	<u>\$2,621,887</u>	<u>\$2,781,759</u>

A comparison of the City property tax revenues on a house with a market value of \$100,000 (\$85,000 taxable value) for 2007 and 2008 is as follows:

	2007	2008
General Fund	\$ 191.51	\$ 179.44
Debt Service Fund	36.04	32.81
Total	<u>\$ 227.55</u>	<u>\$ 212.25</u>

Cash Management

The investment policy (See page 85-86) 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 improvement because of conservative business practices and a healthy and growing economy. The projected slow-down in the growth rate of taxable sales necessitated significant changes to the requested General Fund budgets in order to maintain a balanced budget without the projected use of undesignated fund balance. More than \$683,000 was trimmed from the requests submitted by General Fund Department Heads to keep planned spending in line with anticipated revenues. An ongoing review of revenues from user fees and operating revenues will be made to determine if an increase is needed to support the services and capital improvements. A commitment to sound fiscal policies and modification in

municipal programs, if additional revenue is not available, is essential for a stable financial future of the City.

As indicated by the table below, the 2008 budget anticipates significant changes in the fund balances of several of our funds. The significant decreases in the fund balances of the General and the Park & Recreation Funds below reflect the conservative budgeting practices described above under the heading "Means of Finance." A significant portion of the appropriations in these funds each year are budgeted to be funded from fund balance however, in reality, actual revenues consistently exceed forecasts and actual expenditures consistently come in under budget typically resulting in little or no change in the actual fund balances of these funds. The decreasing fund balance in the E-911 Fund is problematic. The revenue stream from telephone surcharges which is designated to support emergency dispatch services is not adequate to support the cost of providing that service. Efforts are underway at the state level to raise the statutory cap on the telephone surcharge rate. Unless or until those efforts are successful, the E-911 Fund will require ongoing support in the form of operating transfers – most likely from the Capital Improvement Fund as allowed by law.

The budgeted decrease in the already deficit fund balances for Other Governmental Funds reflects anticipated interest expense in excess of district revenues within the City's three tax increment financing districts. Because the infrastructure improvements made within the tax increment districts have been funded by advances from the Capital Improvement Fund, the districts do carry a significant deficit fund balance. In these early years of the lives of the districts, the interest expense accruing on these loans will exceed the amount of tax revenue generated on the taxable improvements within the districts until the 5-year "ramp-up" of the county's tax abatement incentive has run its course. Thereafter, tax revenues within the districts is expected to exceed interest expense and the fund balance deficits will begin to shrink over the remaining life of the districts.

Fund Balances

Changes in Fund Balance for Governmental Funds - 2008					
	General Fund	Parks & Recreation Fund	Emergency 9-1-1 Fund	Capital Improvement Fund	Other Governmental Funds
Beginning Fund Balance 1-1-2008	\$ 5,149,641	\$522,299	\$ 128,992	\$ 8,899,811	(\$ 2,579,907)
Changes in Fund Balance	(1,076,135)	(136,008)	(113,750)	1,612,500	(467,035)
Ending Fund Balance 12-31-2008	\$4,073,506	\$386,291	\$ 15,242	\$10,512,311	(\$3,046,942)

Upcoming Issues:

In coming months, the City will be studying the public safety facility needs presently and into the future for both the Police and Fire Departments. A facility needs assessment is expected to be completed by mid-April in 2008.

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 2007 expenditures and revenues would be available for the governing body together with the 2008 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 2008 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, 2007.

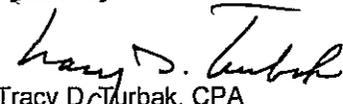
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

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 2008 budget would not have been accomplished without the efficient and dedicated services of the entire Finance Office staff of Shelly Ebbers, Assistant Finance Officer, Ken Lacher, Connie Brown, Theresa Tesch and Lois Brinkman Finance Officer II's and Deanna Kunkel, our part-time clerical assistant. 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 Paul N. Fox, 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,



Tracy D. Turbak, CPA
Finance Officer
December 14, 2007



**ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE**

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

	Special Revenue Funds							
	General Fund	Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Library Building Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
410 GENERAL GOVERNMENT								
411 Legislative								
411.10 Mayor & City Council	238,700							
411.50 Contingency	500,000							
TOTAL LEGISLATIVE	738,700							
415 Financial Administration								
415.20 Attorney	140,150							
415.30 Finance Office	543,850							
415.41 Personnel Admin- Civil Service	9,200							
415.60 Insurance and Bonds								
TOTAL FINANCIAL ADMINISTRATION	693,200							
419 Other								
419.15 Contributions to External Org	200,200							
419.33 Information Technology	55,850							
419.41 Government Buildings/City Hall	49,600							
419.60 Engineering	404,100							
TOTAL OTHER	709,750							
TOTAL GENERAL GOVERNMENT	2,141,650							
420 PUBLIC SAFETY								
420.84 Public Safety/City Admin Bldg/City Hall								
421.00 Police	2,844,000							
421.51 Emergency 9-1-1 Dispatch								577,850
422.20 Fire Fighting & Prevention	1,620,200							
422.91 Ambulance Service	984,200							
TOTAL PUBLIC SAFETY	5,448,400							577,850
430 PUBLIC WORKS								
430.10 Public Works Director	156,800							
431.20 Highways, Streets and Roadways	1,671,950							
431.25 Snow Removal	180,050							
431.60 Street Lighting	350,000							
431.80 Street System Improvements						910,000		
432.54 Storm Sewer/Flood Control Op & Planning	95,950							
432.80 Storm Sewer/Flood Control Improvement						1,350,000		
437.00 Cemetery	182,950							
TOTAL PUBLIC WORKS	2,637,700					2,260,000		
440 HEALTH AND WELFARE								
441.32 Mosquito Control	103,800							
441.43 Animal Control	63,250							
TOTAL HEALTH AND WELFARE	167,050							
450 CULTURE AND RECREATION								
451.00 Park & Recreation Department		2,516,100						
451.22 Community Recreation Center			755,500					
451.82 Rec & Cultural Facility Impr						1,321,450		
452.40 Forestry	198,630							
455.00 Library	801,050							
456.00 Subsidy - Boys & Girls Club			170,000					
TOTAL CULTURE AND RECREATION	999,680	2,516,100	170,000	755,500		1,321,450		
460 CONSERVATION AND DEVELOPMENT								
462.10 Sioux River Watershed Project								
462.66 Terry Redlin Fresh Water Inst								
463.20 Urban Renewal District								
465.12 Planning & Zoning	372,150							
465.83 Industrial Park/Infrastructure						1,622,500		
490.10 Convention & Visitors Bureau			293,300					
490.11 Watertown Promotions			89,950					
TOTAL CONSERVATION AND DEVELOPMENT	372,150		383,250			1,622,500		

ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE
 (continued)

	Special Revenue Funds							Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds
	Library Fines Fund	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	TR Fresh Water Institute Fund	Save Lake Kameska Fund	Tax Increment District #2 Fund		
410 GENERAL GOVERNMENT									
411 Legislative									
411.10 Mayor & City Council									238,700
411.50 Contingency									500,000
TOTAL LEGISLATIVE									738,700
415 Financial Administration									
415.20 Attorney									140,150
415.30 Finance Office									543,850
415.41 Personnel Admin- Civil Service									9,200
415.60 Insurance and Bonds									
TOTAL FINANCIAL ADMINISTRATION									693,200
419 Other									
419.15 Contributions to External Org									200,200
419.33 Information Technology									55,850
419.41 Gen Gov Bldgs - City Hall/Sr. Center									49,600
419.60 Engineering									404,100
TOTAL OTHER									709,750
TOTAL GENERAL GOVERNMENT									2,141,650
420 PUBLIC SAFETY									
420.84 Public Safety/City Admin Bldg/City Hall									
421.00 Police									2,844,000
421.51 Emergency 9-1-1 Dispatch									577,850
422.20 Fire Fighting & Prevention									1,620,200
422.91 Ambulance Service									984,200
TOTAL PUBLIC SAFETY									6,026,250
430 PUBLIC WORKS									
430.10 Public Works Director									156,800
431.20 Highways, Streets and Roadways									1,671,950
431.25 Snow Removal									180,050
431.60 Street Lighting									350,000
431.80 Street System Improvements									910,000
432.54 Storm Sewer/Flood Control Op & Planning									95,950
432.80 Storm Sewer/Flood Control Improvement									1,350,000
437.00 Cemetery									182,950
TOTAL PUBLIC WORKS									4,897,700
440 HEALTH AND WELFARE									
441.32 Mosquito Control									103,800
441.43 Animal Control									63,250
TOTAL HEALTH AND WELFARE									167,050
450 CULTURE AND RECREATION									
451.00 Park & Recreation Department									2,516,100
451.22 Community Recreation Center									755,500
451.82 Rec & Cultural Facility Impr									1,321,450
452.40 Forestry									198,630
455.00 Library	33,900								834,950
456.00 Subsidy - Boys & Girls Club									170,000
TOTAL CULTURE AND RECREATION	33,900								5,796,630
460 CONSERVATION AND DEVELOPMENT									
462.10 Sioux River Watershed Project		623,140							623,140
462.66 Terry Redlin Fresh Water Inst					350,000				350,000
463.20 Urban Renewal District	83,850								83,850
465.12 Planning & Zoning									372,150
465.83 Industrial Park/Infrastructure									1,622,500
490.10 Convention & Visitors Bureau									293,300
490.11 Watertown Promotions									89,950
TOTAL CONSERVATION AND DEVELOPMENT	83,850	623,140			350,000				3,434,890

**ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE
(continued)**

General Fund	Special Revenue Funds						
	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Library Building Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
470 DEBT SERVICE							
470.00 Debt Service Payments						1,094,800	
TOTAL DEBT SERVICE						1,094,800	
480 CONTRIBUTIONS TO OTHER GOV							
480.00 Other Expenditures							
TOTAL CONTRIBUTIONS TO OTHER GOVTS							
490 OPERATING TRANSFERS OUT							
49311 To Park and Recreation Fund	1,250,000						
49314 To Comm Recreation Center Fund	10,000	68,000					
49312 To Airport Enterprise Fund	100,000					3,600	
49322 To T Redlin Fresh Water Inst Fund	80,000						
49320 To E-911 Fund						115,000	
TOTAL OPERATING TRANSFERS OUT	1,440,000	68,000				118,600	
495 UNINSURED CASUALTY							
495.00 Uninsured Casualty				100,000			
TOTAL UNINSURED CASUALTY				100,000			
TOTAL 2008 APPROPRIATIONS	13,206,630	2,516,100	621,250	755,500	100,000	6,417,350	577,850
CAPITAL OUTLAY ACCUMULATIONS at 12-31-07	1,201,250	235,823		40,333		6,425,466	15,200
Total 2008 Appropriations & Capital Outlay Accumulations	14,407,880	2,751,923	621,250	795,833	100,000	12,842,816	593,050

**ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE
(continued)**

	Special Revenue Funds							Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds
	Library Fines Fund	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	TR Fresh Water Institute Fund	Save Lake Kameska Fund	Tax Increment District #2 Fund		
470 DEBT SERVICE									
470.00 Debt Service Payments				255,000			72,900	28,500	411,100
TOTAL DEBT SERVICE				255,000			72,900	28,500	411,100
480 CONTRIBUTIONS TO OTHER GOV									
480.00 Other Expenditures									
TOTAL CONTRIBUTIONS TO OTHER GOVTS									
490 OPERATING TRANSFERS OUT									
49311 To Park and Recreation Fund									1,318,000
49314 To Comm Recreation Center Fund									10,000
49312 To Airport Enterprise Fund									103,600
49322 To T Redlin Fresh Water Inst Fund									80,000
49320 To E-911 Fund									115,000
TOTAL OPERATING TRANSFERS OUT									1,626,600
495 UNINSURED CASUALTY									
495.00 Uninsured Casualty									100,000
TOTAL UNINSURED CASUALTY									100,000
TOTAL 2008 APPROPRIATIONS	33,900	83,850	623,140	255,000		350,000	72,900	28,500	411,100
CAPITAL OUTLAY ACCUMULATIONS at 12-31-07	12,016								
Total 2008 Appropriations & Capital Outlay Accumulations	45,916	83,850	623,140	255,000		350,000	72,900	28,500	411,100

**ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE
(continued)**

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

	Special Revenue Funds							
	General Fund	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Library Building Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
FUNDS AVAILABLE:								
Estimated Fund Balance on Dec 31, 2007	5,149,641	522,299	81,044	167,917	100,000	117,779	8,899,811	128,992
ANTICIPATED REVENUES:								
310 Taxes	8,094,880		613,000				5,522,000	235,000
320 Licenses and Permits	221,120							
330 Intergovernmental Revenues	1,041,150	2,054					1,407,800	
340 Charges for Goods and Services	812,445	856,000		712,500				
350 Fines and Forfeitures	58,000							
360 Miscellaneous Revenues	497,100	203,038	2,500	36,400			1,100,050	114,100
380 Enterprise Operating Revenues	106,000							
390 Other Sources		1,000		100				
Subtotal - Anticipated Revenues	10,830,695	1,062,092	615,500	749,000			8,029,850	349,100
Operating Transfers In:								
From General Fund		1,250,000		10,000				
From Special Sales Tax (BBB) Fund		68,000						
From Capital Improvement Fund								115,000
From Event Center Capital Proj Fund								
From Sewer Fund	147,200							
From Solid Waste Fund	107,600							
From Municipal Utilities Funds	1,045,000							
Subtotal - Operating Transfers In	1,299,800	1,318,000		10,000				115,000
TOTAL SOURCES OF FUNDS	17,280,136	2,902,391	696,544	926,917	100,000	117,779	16,929,661	593,092
Less 5% Unexpendable Property Tax Revenue	(117,564)							
Less Unappropriated Fund Bal - Dec 31, 2008	(2,754,692)	(150,468)	(75,294)	(131,084)		(117,779)	(4,086,845)	(42)
TOTAL MEANS OF FINANCE	14,407,880	2,751,923	621,250	795,833	100,000		12,842,816	593,050

ORDINANCE 07-26
2008 APPROPRIATION ORDINANCE
 (continued)

	Special Revenue Funds							Debt Service Fund - 2002 G. O. Bonds	Total Governmental Funds	
	Library Fines Fund	Urban Renewal Fund	Sioux River Project Fund	Tax Increment District #1 Fund	TR Fresh Water Institute Fund	Savo Lake Kameska Fund	Tax Increment District #2 Fund			Tax Increment District #3 Fund
FUNDS AVAILABLE: Estimated Fund Balance on Dec 31, 2007	373,147	85,318	299	(2,418,648)	82	325,984	(1,009,192)	(403,637)	120,313	12,241,149
ANTICIPATED REVENUES:										
310 Taxes				226,500			71,300	32,000	430,529	15,225,209
320 Licenses and Permits										221,120
330 Intergovernmental Revenues			346,650							2,797,654
340 Charges for Goods and Services										2,380,945
350 Fines and Forfeitures	13,000									71,000
360 Miscellaneous Revenues	28,700	63,100	115,000	1,000		24,050			4,000	2,189,038
380 Enterprise Operating Revenues										106,000
390 Other Sources			81,205							82,305
Subtotal - Anticipated Revenues	41,700	63,100	542,855	227,500		24,050	71,300	32,000	434,529	23,073,271
Operating Transfers In:										
From General Fund			80,000							1,340,000
From Special Sales Tax (BBB) Fund										68,000
From Capital Improvement Fund										115,000
From Event Center Capital Proj Fund										
From Sewer Fund										147,200
From Solid Waste Fund										107,600
From Municipal Utilities Funds										1,045,000
Subtotal - Operating Transfers In			80,000							2,822,800
TOTAL SOURCES OF FUNDS	414,847	148,418	623,154	(2,191,148)	82	350,034	(937,892)	(371,637)	554,842	38,137,220
Less 5% Unexpendable Property Tax Revenue										(117,564)
Less Unappropriated Fund Bal - Dec 31, 2008	(368,931)	(64,568)	(14)	2,446,148	(82)	(34)	1,010,792	400,137	(143,742)	(4,036,498)
TOTAL MEANS OF FINANCE	45,916	83,850	623,140	255,000		350,000	72,900	28,500	411,100	33,883,158

SECTION III

Out of the money received from the operation of the Municipal Utility Department, \$1,045,000 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.

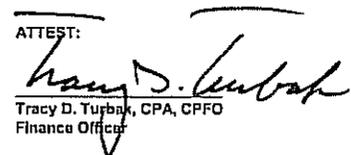
General Fund	\$2,351,280
Debt Service Fund (2002 G. O. Bonds)	\$430,529

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 4, 2007
 PLACED UPON ITS SECOND READING: September 17, 2007
 APPROVED AND ADOPTED: September 17, 2007

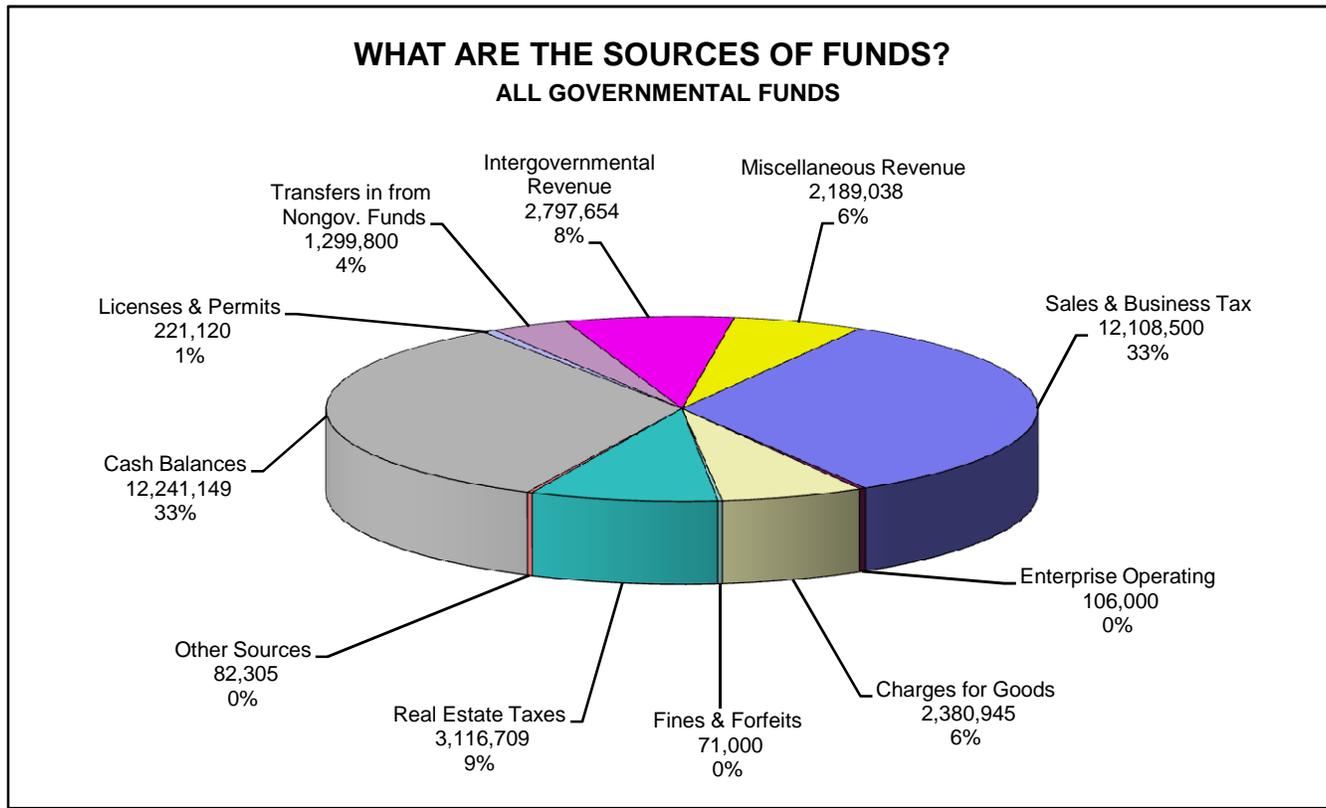
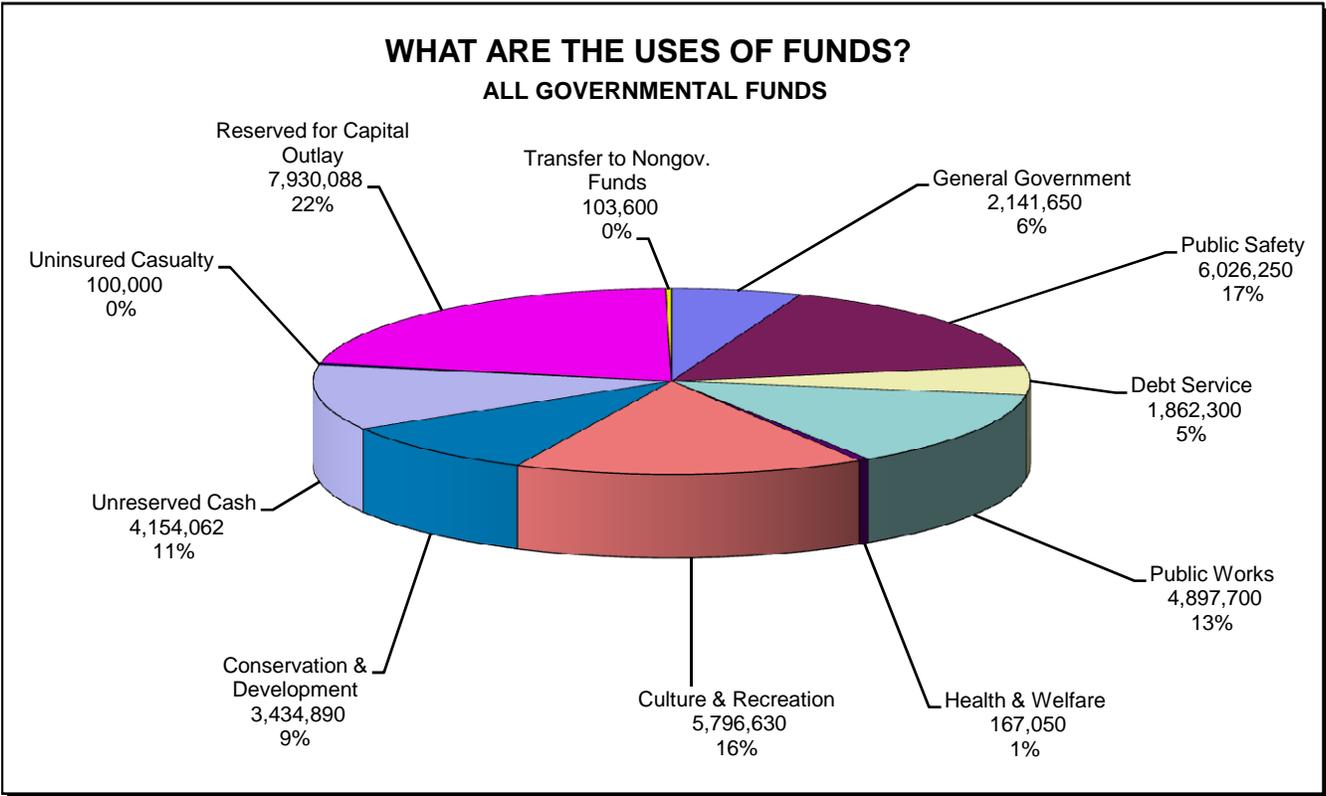

 Paul N. Fox
 Mayor

ATTEST:

 Tracy D. Turbak, CPA, CPFO
 Finance Officer

The above and foregoing Ordinance was moved for adoption by Alderperson Garnos, seconded by Alderperson Solberg and upon voice vote motion carried, whereupon the Mayor declared the Ordinance to be duly passed and adopted. I hereby certify that Ordinance No. 07-26 was published in the Watertown Public Opinion, the official newspaper of said City, on the 29th day of September 2007.

Tracy D. Turbak, CPA, CPFO





**SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES - GOVERNMENTAL FUNDS
2006-2008**

(For Budgetary Purposes Only)

	GENERAL FUND			SPECIAL REVENUE		
	2006 ACTUAL	2007 ESTIMATED	2008 BUDGETED	2006 ACTUAL	2007 ESTIMATED	2008 BUDGETED
Financial Sources:						
Property Taxes	2,077,311	2,212,958	2,357,880	234,087	231,764	329,800
Sales and Use Taxes	5,551,722	5,413,454	5,522,000	5,569,575	6,019,361	6,135,000
Other Taxes	228,009	256,145	215,000	254,200	257,123	235,000
Licenses and Permits	230,185	296,962	221,120			
Intergovernmental Revenues	841,716	974,054	1,041,150	303,844	1,621,240	1,756,504
Charges for Goods & Services	769,081	821,075	812,445	1,529,004	1,532,039	1,568,500
Fines & Forfeits	67,861	95,265	58,000	12,043	12,911	13,000
Miscellaneous Revenue	520,552	657,027	497,100	1,946,869	1,726,940	1,687,938
Other Sources	3,243	5,552	-	5,004,465	1,985,091	82,305
Enterprise Operating	105,202	113,337	106,000			
Total	10,394,882	10,845,829	10,830,695	14,854,087	13,386,469	11,808,047
Less 5% Unexpendable (9-21-21) **			117,564			
Total Revenue	10,394,882	10,845,829	10,713,131	14,854,087	13,386,469	11,808,047
Expenditures:						
General Government	1,620,718	1,487,387	2,141,650			
Public Safety	4,541,589	5,407,685	5,448,400	603,569	774,498	577,850
Public Works	2,511,526	2,536,840	2,637,700	1,077,250	6,727,239	2,260,000
Health and Welfare	141,197	152,976	167,050			
Culture and Recreation	890,767	999,182	999,680	6,795,726	7,223,948	4,626,950
Conservation and Development	264,514	332,263	372,150	1,097,805	1,533,394	3,062,740
Debt Service				1,643,983	1,303,943	1,451,200
Contributions to Other Governments				355,000	282,500	-
Uninsured Casualty				-	-	100,000
Other				-	170,000	170,000
Total Expenditures	9,970,311	10,916,332	11,766,630	11,573,332	18,015,522	12,248,740
Excess of Revenues Over (Under) Expenditures	424,571	(70,503)	(1,053,499)	3,280,755	(4,629,053)	(440,693)
Other Financing Sources (Uses):						
Operating Transfers In	1,091,100	1,097,300	1,299,800	2,528,340	1,549,000	1,523,000
Operating Transfers Out	(1,533,664)	(1,446,000)	(1,440,000)	(304,300)	(434,000)	(186,600)
Total Other Financing Sources (Uses)	(442,564)	(348,700)	(140,200)	2,224,040	1,115,000	1,336,400
Excess of Revenues and Other Sources Over (Under) Expenditures and (Uses)	(17,993)	(419,203)	(1,193,699)	5,504,795	(3,514,053)	895,707
January 1 Fund Balance/Resources Available	5,797,977	6,110,038	5,690,834	1,978,056	7,482,851	3,968,798
Prior Period Adjustment	330,054					
Fund Balance - December 31	6,110,038	5,690,834	4,497,135	7,482,851	3,968,798	4,864,505

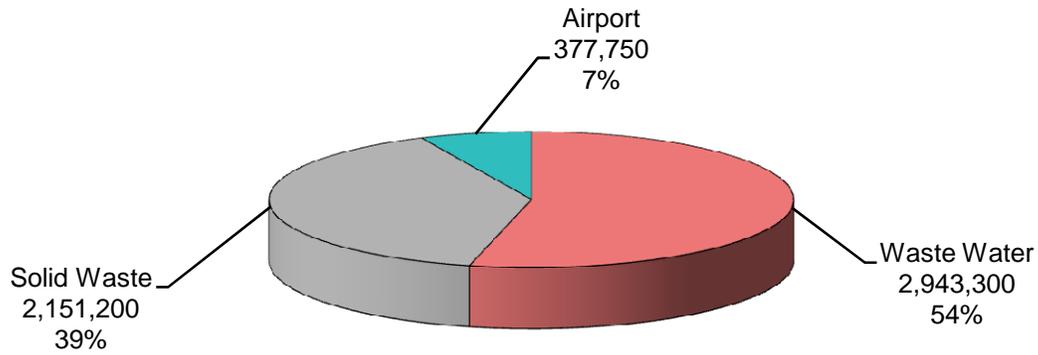
** Note:
Pursuant to South Dakota codified Law 9-21-21, the annual appropriation ordinance includes a line item under revenues shown as "Less 5%". As provided in 9-21-21 no warrant shall be drawn to any appropriation in excess of 95% of the tax levy made for any advalorem tax supported fund provided for such appropriation for the current fiscal year.

**SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES - GOVERNMENTAL FUNDS
2005-2007**
(For Budgetary Purposes Only)

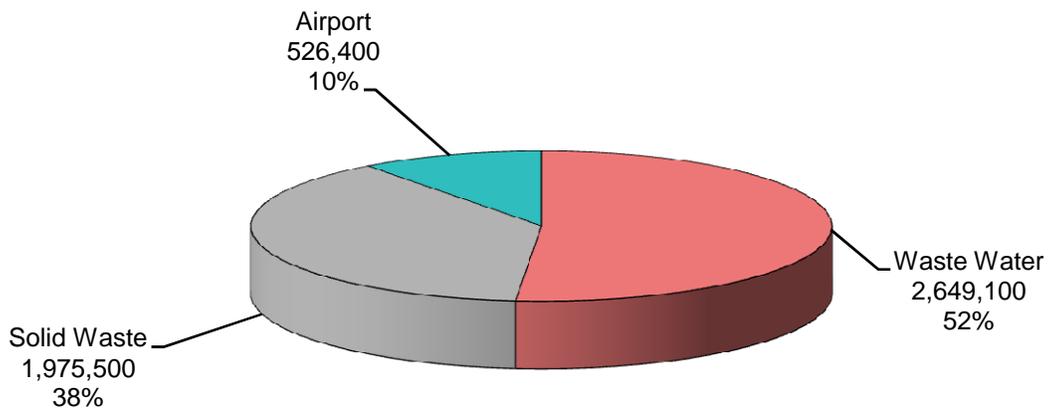
DEBT SERVICE			CAPITAL PROJECT			TOTAL		
2006 ACTUAL	2007 ESTIMATED	2008 BUDGETED	2006 ACTUAL	2007 ESTIMATED	2008 BUDGETED	2006 ACTUAL	2007 ESTIMATED	2008 BUDGETED
404,828	415,079	430,529				2,716,226	2,859,801	3,118,209
						11,121,297	11,432,815	11,657,000
						482,209	513,268	450,000
						230,185	296,962	221,120
						1,145,560	2,595,294	2,797,654
						2,298,085	2,353,114	2,380,945
						79,904	108,176	71,000
6,499	5,477	4,000	117,862	23,638	-	2,591,782	2,413,082	2,189,038
			-	-	-	5,007,708	1,990,643	82,305
						105,202	113,337	106,000
						-	-	-
411,327	420,556	434,529	117,862	23,638	-	25,778,158	24,676,492	23,073,271
						-	-	117,564
411,327	420,556	434,529	117,862	23,638	-	25,778,158	24,676,492	22,955,707
						1,620,718	1,487,387	2,141,650
						5,145,158	6,182,183	6,026,250
						3,588,776	9,264,079	4,897,700
						141,197	152,976	167,050
			915,598	73,259	-	8,602,090	8,296,388	5,626,630
						1,362,319	1,865,656	3,434,890
385,968	396,078	411,100				2,029,951	1,700,021	1,862,300
						355,000	282,500	-
						-	-	100,000
						-	170,000	170,000
385,968	396,078	411,100	915,598	73,259	-	22,845,208	29,401,191	24,426,470
							-	-
25,360	24,478	23,429	(797,736)	(49,621)	-	2,932,950	(4,724,699)	(1,470,763)
						3,619,440	2,646,300	2,822,800
			(791,676)	-	-	(2,629,640)	(1,880,000)	(1,626,600)
							-	-
-	-	-	(791,676)	-	-	989,800	766,300	1,196,200
							-	-
							-	-
25,360	24,478	23,429	(1,589,411)	(49,621)	-	3,922,750	(3,958,399)	(274,563)
							-	-
70,475	95,835	120,313	2,394,661	805,250	755,629	10,241,169	14,493,973	10,535,574
						330,054	-	-
95,835	120,313	143,742	805,250	755,629	755,629	14,163,919	10,535,574	10,261,011

BUDGET SUMMARY

2008 Estimated Revenues* - Enterprise Funds



2008 Estimated Expenditures* - Enterprise Funds



* Enterprise Fund budgets include capital outlay and capital grant revenue but do not include depreciation expense or capital contributions.

STATEMENT OF ESTIMATED REVENUE AND EXPENDITURES
ALL ENTERPRISE FUNDS
BUDGET YEARS ENDING DECEMBER 31
 (For Budgetary Purposes Only)

	WASTE WATER			SOLID WASTE		
	2006 ACTUAL	2007 ESTIMATED	2008 BUDGET	2006 ACTUAL	2007 ESTIMATED	2008 BUDGET
Operating Revenue:						
Charges for Services	2,712,842	2,708,118	2,717,700	2,002,334	2,028,679	1,990,000
Other Operating Revenues					-	-
Total Operating Revenue	2,712,842	2,708,118	2,717,700	2,002,334	2,028,679	1,990,000
Operating Expenses:						
Personal Services	730,419	759,900	803,100	785,771	844,519	882,100
Other Operating Charges	569,000	734,097	701,050	583,350	583,817	634,450
Depreciation	991,608	992,000	992,000	266,651	267,000	267,000
Total Operating Expenses	2,291,027	2,485,997	2,496,150	1,635,772	1,695,335	1,783,550
Operating Income (Loss)	421,815	222,121	221,550	366,562	333,344	206,450
Nonoperating Revenue (Expense):						
Miscellaneous	6,137	2,662	600	21,450	22,563	15,200
Interest Revenues	232,465	296,258	225,000	150,140	196,035	146,000
Interest Expense	(171,547)	(179,044)	(183,300)	-	-	-
Other Sources (Uses)	(54,515)					
Total Nonoperating Rev. (Expense)	12,540	119,876	42,300	171,590	218,598	161,200
Income Before Operating Transfer	434,355	341,997	263,850	538,152	551,941	367,650
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	(146,000)	(144,200)	(147,200)	(100,100)	(108,100)	(107,600)
Capital Contributions	151,558			2,174		
Net Income (Loss)	439,913	197,797	116,650	440,226	443,841	260,050
Net Assets, January 1st	44,876,737	45,466,963	45,664,760	6,525,896	6,966,122	7,409,963
Prior Period Adjustment	150,313					
Net Assets, December 31st	45,466,963	45,664,760	45,781,410	6,966,122	7,409,963	7,670,013

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

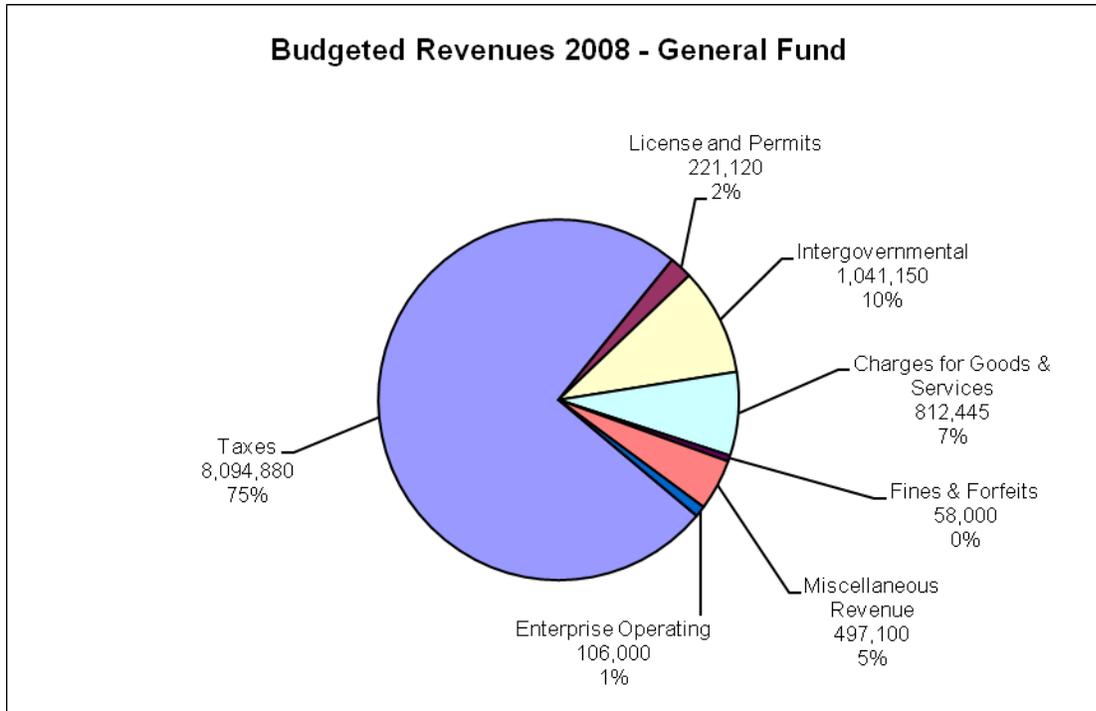
STATEMENT OF ESTIMATED REVENUE AND EXPENDITURES
ALL ENTERPRISE FUNDS
BUDGET YEARS ENDING DECEMBER 31
(For Budgetary Purposes Only)

	AIRPORT			TOTAL ENTERPRISE FUNDS		
	2006 ACTUAL	2007 ESTIMATED	2008 BUDGET	2006 ACTUAL	2007 ESTIMATED	2008 BUDGET
Operating Revenue:						
Charges for Services	112,455	111,027	108,000	4,827,631	4,847,824	4,815,700
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenue	112,455	111,027	108,000	4,827,631	4,847,824	4,815,700
Operating Expenses:						
Personal Services	115,587	119,276	132,850	1,631,777	1,723,695	1,818,050
Other Operating Charges	175,380	228,253	192,550	1,327,730	1,546,166	1,528,050
Depreciation	136,676	137,000	137,000	1,394,935	1,396,000	1,396,000
Total Operating Expenses	427,643	484,529	462,400	4,354,442	4,665,861	4,742,100
Operating Income (Loss)	(315,188)	(373,502)	(354,400)	473,189	181,963	73,600
Nonoperating Revenue (Expense):						
Miscellaneous	265	115	-	27,852	25,340	15,800
Interest Revenues	12,728	7,462	6,000	395,333	499,755	377,000
Interest Expense	-	-	-	(171,547)	(179,044)	(183,300)
Other Sources (Uses)	9,131	6,754	9,800	(45,384)	6,754	9,800
Total Nonoperating Rev. (Expense)	22,124	14,331	15,800	206,254	352,804	219,300
Income Before Operating Transfer	(293,064)	(359,171)	(338,600)	679,443	534,768	292,900
Operating Transfer In	100,000	100,000	100,000	100,000	100,000	100,000
Operating Transfer Out	-	-	-	(246,100)	(252,300)	(254,800)
Capital Contributions	543,839	8,269,633	153,950	645,655	166,713	7,469,000
Net Income (Loss)	350,775	8,010,462	(84,650)	1,178,998	549,181	7,607,100
Net Assets, January 1st	4,050,058	4,400,833	12,411,295	55,452,691	56,833,918	65,486,019
Net Assets, December 31st	4,400,833	12,411,295	12,326,645	56,833,918	65,486,019	65,778,069

**OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2008**

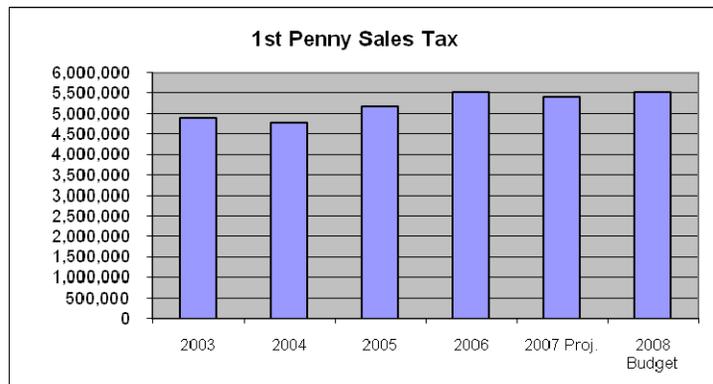
	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND:					
Mayor and City Council	177,400	61,300	-	-	238,700
Contingency Account	-	500,000	-	-	500,000
Attorney	125,650	13,000	1,500	-	140,150
Finance Office	434,450	106,400	3,000	-	543,850
Civil Service	1,000	8,200	-	-	9,200
Insurance and Bonds	-	-	-	-	-
Information Technology	46,700	4,700	4,450	-	55,850
Contributions to External Organizations	-	200,200	-	-	200,200
General Government Buildings-City Hall	-	49,600	-	-	49,600
Engineering Department	326,350	23,350	54,400	-	404,100
Police Department	2,315,000	268,800	260,200	-	2,844,000
Fire Fighting	1,166,750	298,550	154,900	-	1,620,200
Ambulance	843,850	105,350	35,000	-	984,200
Public Works Director	139,600	16,500	700	-	156,800
Street Department	684,200	643,750	344,000	-	1,671,950
Snow Removal	53,250	126,800	-	-	180,050
Street Lighting	-	350,000	-	-	350,000
Water Resources	-	70,950	25,000	-	95,950
Cemetery	119,850	23,100	40,000	-	182,950
Mosquito Control	17,100	86,700	-	-	103,800
Animal Control	55,650	7,600	-	-	63,250
Forestry	143,250	25,780	29,600	-	198,630
Library	570,300	123,050	107,700	-	801,050
Planning and Zoning Department	306,950	52,200	13,000	-	372,150
Transfers	-	1,440,000	-	-	1,440,000
TOTAL GENERAL FUND	7,527,300	4,605,880	1,073,450	-	13,206,630
SPECIAL REVENUE FUNDS					
Parks and Recreation	1,719,700	683,650	112,750	-	2,516,100
Special 1% Sales Tax (BBB)	-	621,250	-	-	621,250
Community Recreation Center	483,350	248,150	24,000	-	755,500
Casualty Reserve	-	100,000	-	-	100,000
Library Building	-	-	-	-	-
Capital Improvement Fund	-	118,600	5,203,950	1,094,800	6,417,350
E-911 Emergency	422,650	116,800	38,400	-	577,850
Library Fines	-	13,350	20,550	-	33,900
Urban Renewal Fund	9,200	64,650	10,000	-	83,850
Sioux River Watershed Proj. Phase V	199,700	423,440	-	-	623,140
Tax Increment District #1	-	-	-	255,000	255,000
Terry Redlin Fresh Water Institute	-	-	-	-	-
Save Lake Kampeska	-	-	350,000	-	350,000
Tax Increment District #2	-	-	-	72,900	72,900
Tax Increment District #3	-	-	-	28,500	28,500
TOTAL SPECIAL REVENUE FUNDS	2,834,600	2,389,890	5,759,650	1,451,200	12,435,340
DEBT SERVICE FUNDS					
GO Bonds 2002	-	-	-	411,100	411,100
TOTAL DEBT SERVICE FUNDS	-	-	-	411,100	411,100
CAPITAL PROJECT FUNDS					
Event Center Project Fund	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	-	-	-	-	-
CAPITAL PROJECTS FUNDS					
Event Center Project	-	-	-	-	-
Pool Project	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	-	-	-	-	-
ENTERPRISE FUNDS					
Waste Water	803,100	848,250	814,450	183,300	2,649,100
Solid Waste	882,100	742,050	351,400	-	1,975,550
Airport	132,850	192,550	201,000	-	526,400
TOTAL ENTERPRISE FUNDS	1,818,050	1,782,850	1,366,850	183,300	5,151,050
GRAND TOTAL - ALL FUNDS	12,179,950	8,778,620	8,199,950	2,045,600	31,204,120

Analysis of Major General Fund Revenue Sources



Sales Tax:

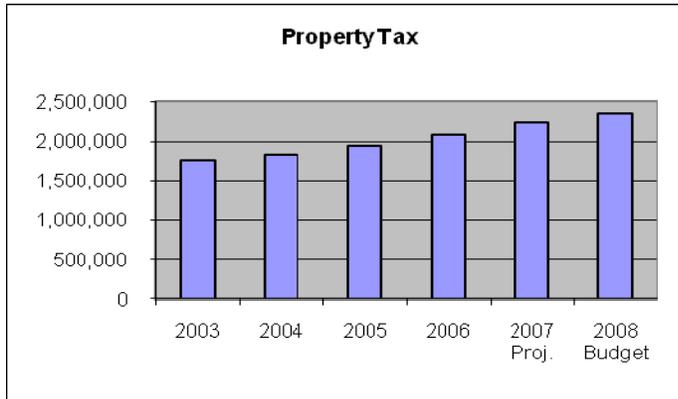
The 1st penny sales tax represents 50% of budgeted General Fund revenues. This sales tax is imposed on a wide variety of transactions including retail sales of goods and services, rental payments, contracting sales, and hotel and restaurant sales. The tax is collected by businesses and remitted to the State monthly. The State apportions the tax to the local governmental entities approximately twice a month.



Sales tax revenue in 2007 has slowed over the prior year as demonstrated by the graphic above. Factors that influence the receipts include retail sales, population, farm economy, and consumer price index. Based on projections by the University of South Dakota Business Research Bureau, budgeted 2008 sales tax revenues are forecast to increase by approximately 2% over estimated 2007 sales tax revenues.

Property Tax:

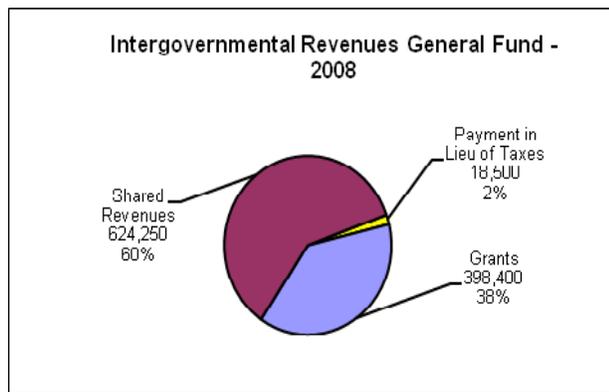
Property taxes represent approximately 19.4% of budgeted General Fund revenues. The City's property tax is levied based upon 85% of the full value of property as determined by the Codington County Director of Equalization.



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. Actual collections are expected to be ninety-five (95%) of the total amount levied. Taxes are collected by the County and are remitted to the City monthly.

The 2008 tax rate was decreased by .18 mills, but 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.

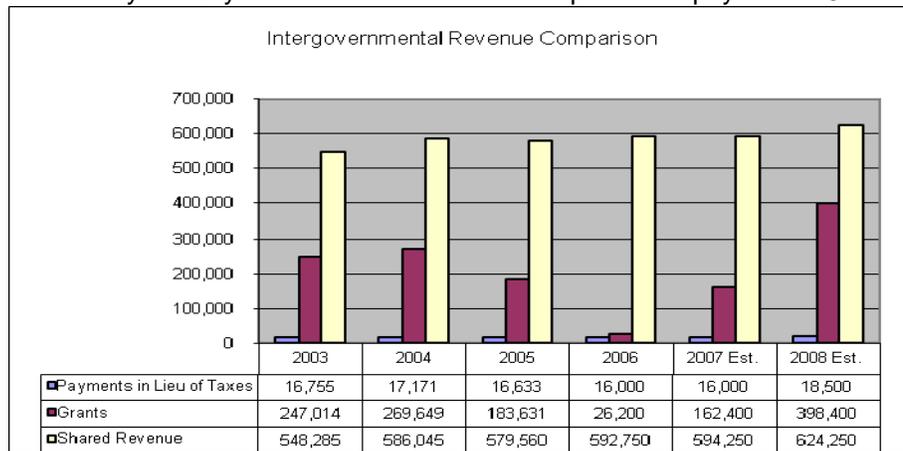
Intergovernmental Revenue:



Intergovernmental revenues make up approximately 8.58%, or \$1,041,150, 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.¹

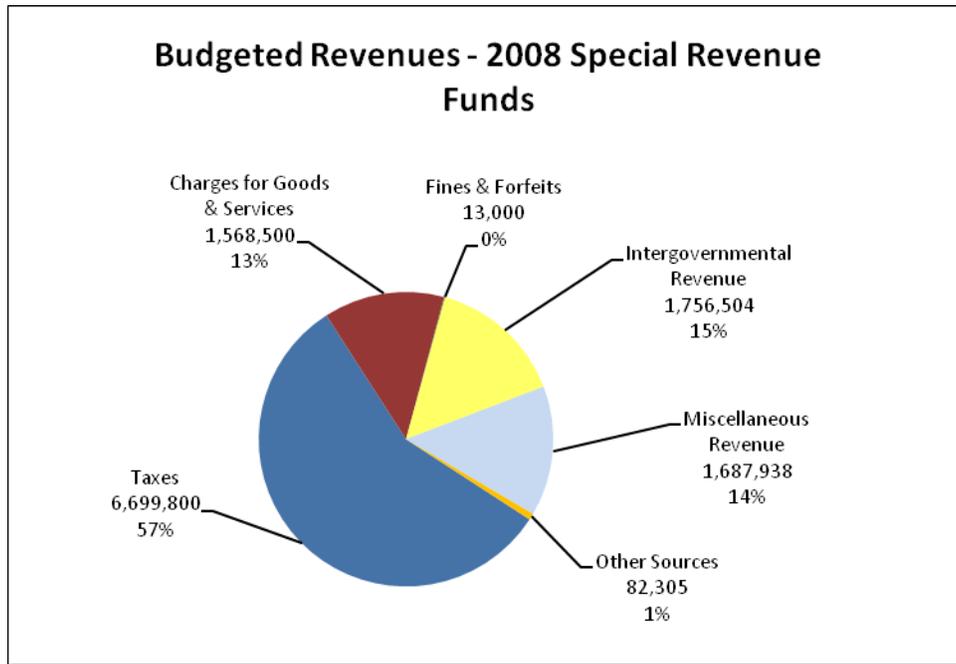
Payments in lieu of taxes are payments made by another governmental jurisdiction to the City in lieu of taxes it would have paid if its property or other tax base had been subject to taxation by the City on the same basis as other private taxpayers. The

2008 budgeted intergovernmental revenues are forecast to increase based upon the year-to-year nature of many of the federal public safety grants. The 2008 projection of shared revenues reflects a small increase over the 2007 estimate. This increase reflects a modest increase projected to come from bank franchise taxes.



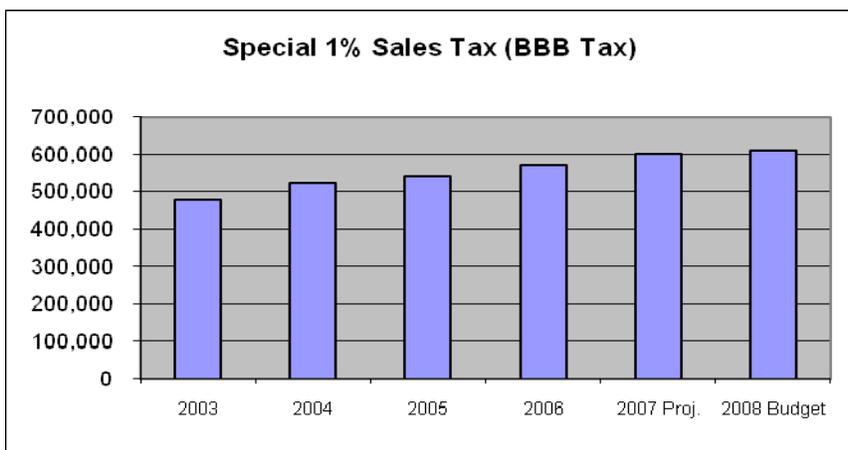
¹ Motor vehicle registration fees are shared with the City pursuant to state law.

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 5.2% 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

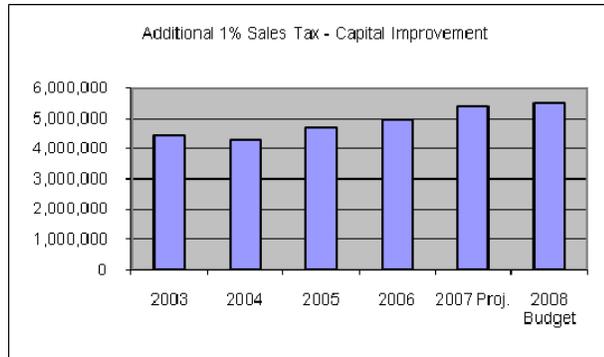


remits the revenues to the City twice monthly. The 2008 budget is expected to increase slightly which is consistent with a moderate growth rate in the economy. The local tourism industry is expected to grow modestly due to the Event Center and excellent hunting in the area. Based on projections by the University of South Dakota Business Research Bureau, BBB revenues are anticipated to increase 2.0% in 2008.

Capital Improvement 1.0% Sales Tax:

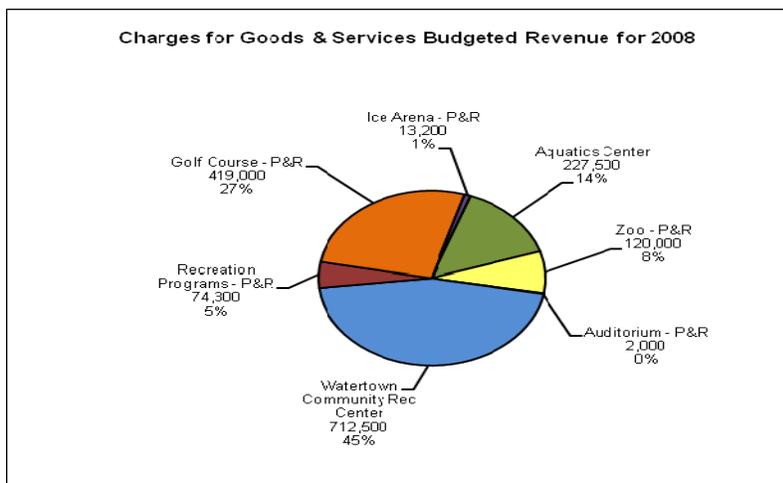
The Capital Improvement Sales Tax is budgeted to generate \$5,522,000 in 2008. This tax represents 46.76% of the total revenues for the Special Revenue Funds.

The use of these tax dollars is restricted for land acquisition, debt retirement, and the costs involved in capital improvements. 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 by the University of South Dakota Business Research Bureau, revenues from the Capital Improvement Sales Tax are anticipated to increase in 2008 by approximately 2% from the latest 2007 forecast. This modest increase is due to slow growth in the local retail economy. Factors that influence the tax include retail sales, the general and farm economy, and the consumer price index.

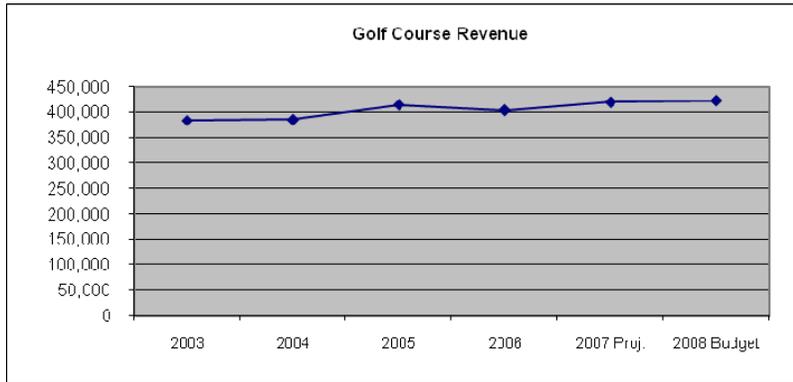


Charges for Goods and Services:

This category is composed primarily of user fees for programs in the Park and Recreation (P&R) Department, and membership and user fees for the Community Recreation Center. 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 13.28% 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) and the Golf Course.



The Community Rec Center is a full service health & fitness facility that offers a gym, pool, racquetball courts, weight machines cardiovascular equipment, 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 grown.

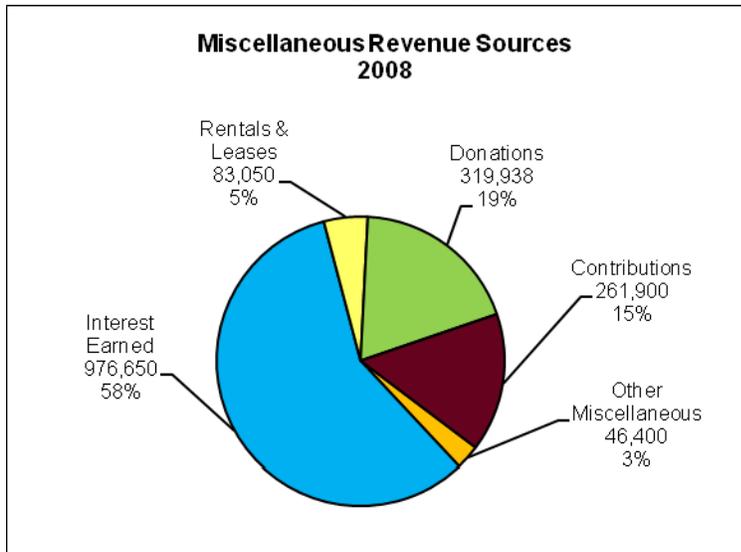


The Golf Course is budgeted to generate approximately 27% of the total Charges for Goods and Services revenue for the Special Revenue Funds. Foul weather played a big role in the declining revenues in the early 2000's. In 2005 the City began phase one of a multiphase \$2.1 million renovation project. Throughout the renovation project the goal is to have at least 18 holes playable. The 2008 projected revenues are based on the conservative

assumption that market for new season 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, \$83,543, 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. A majority of the donation revenue, \$200,000, will go to soccer field improvements from the Soccer Association. 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.

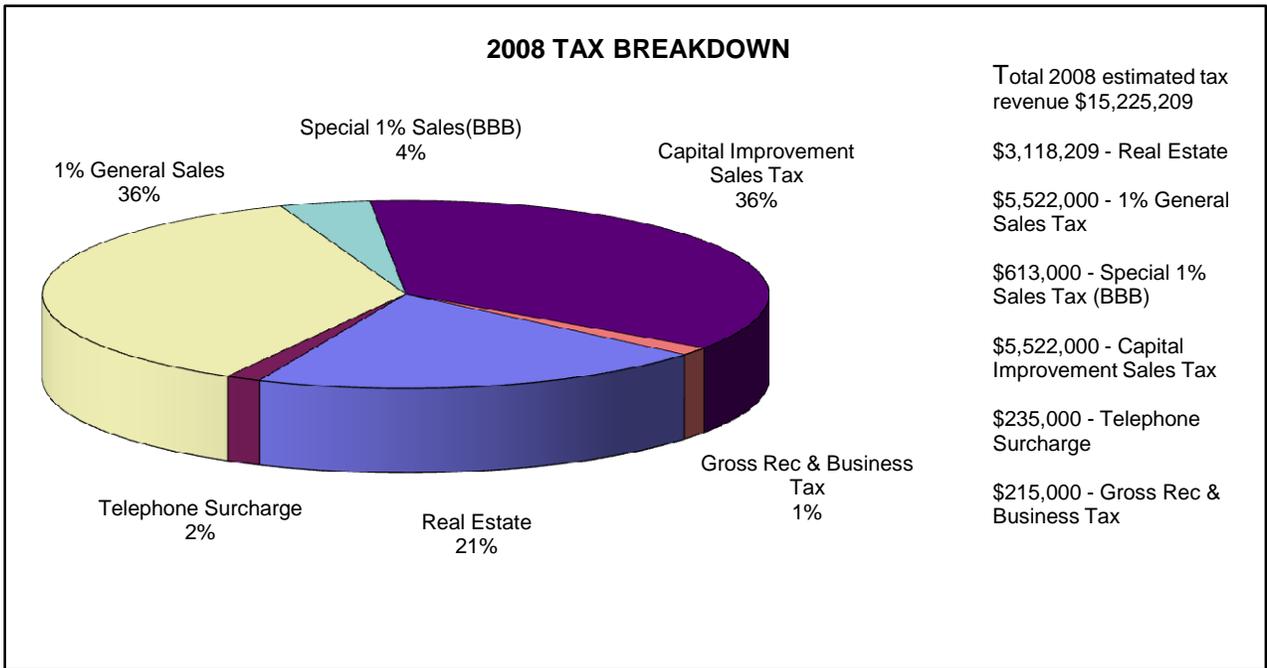
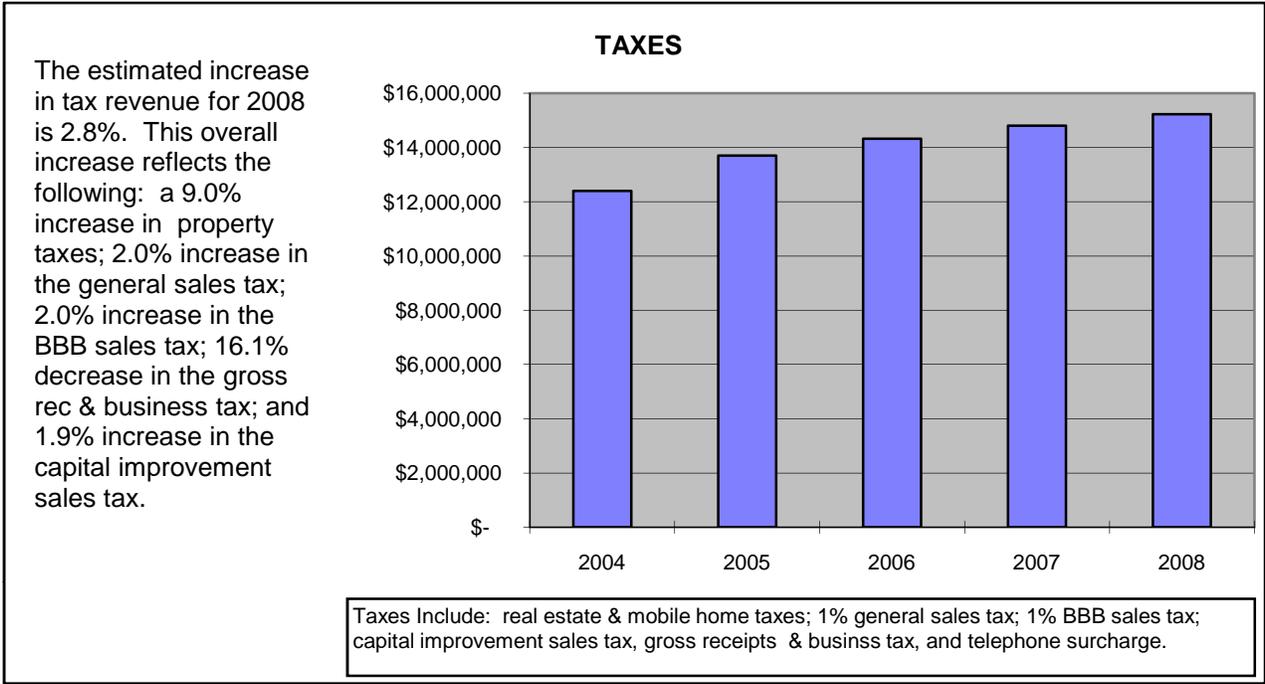
The City takes a conservative approach to budgeting revenue from donated sources. Budgeted donations are generally those that are considered to be committed funds.

Contributions from others include funds received to operate the E-911 dispatch center and the Upper Big Sioux River Watershed Project. In each of these, the contribution amounts have been committed from the contributor.

REVENUE TRENDS

ALL GOVERNMENTAL FUNDS

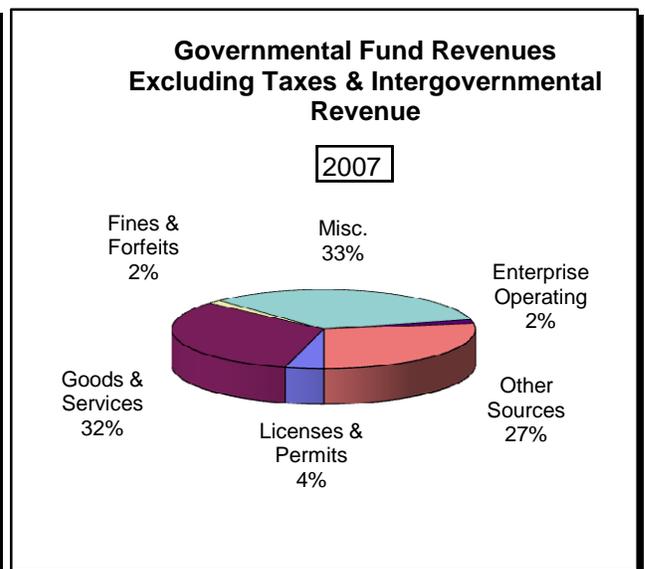
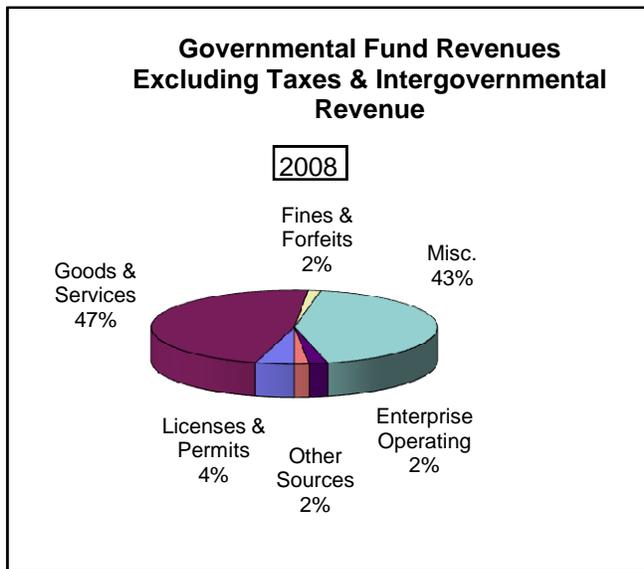
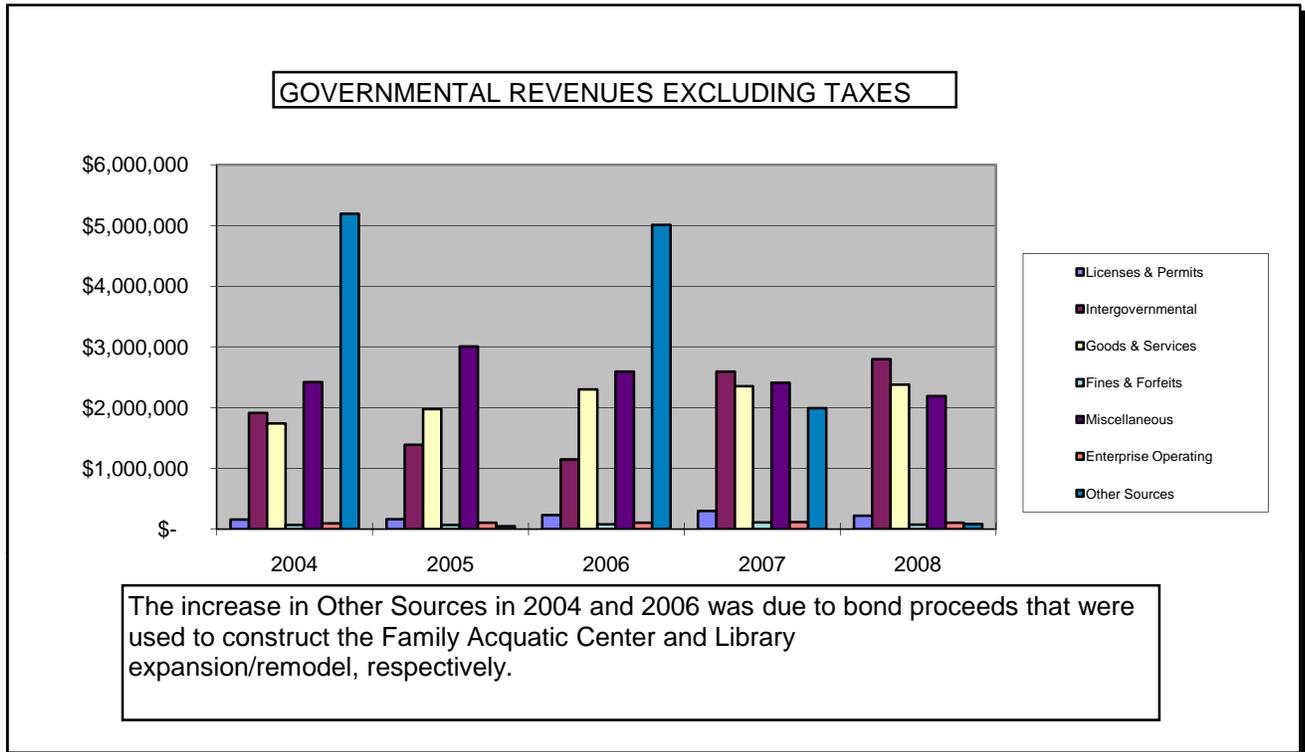
(Excluding transfers between governmental funds)



REVENUE TRENDS

ALL GOVERNMENTAL FUNDS

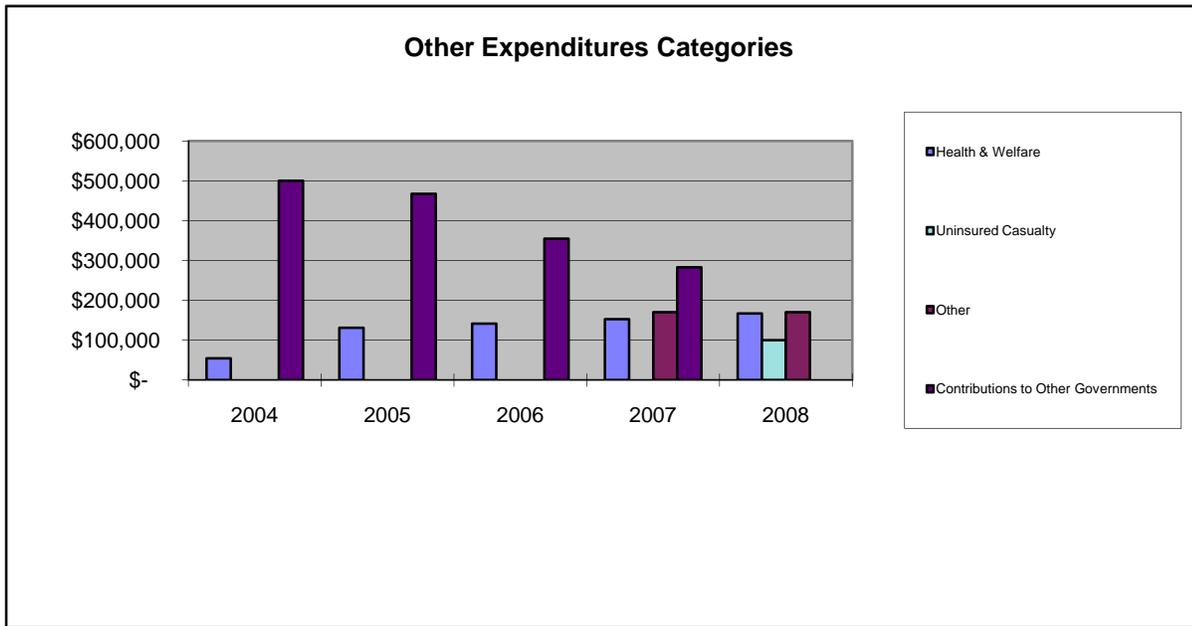
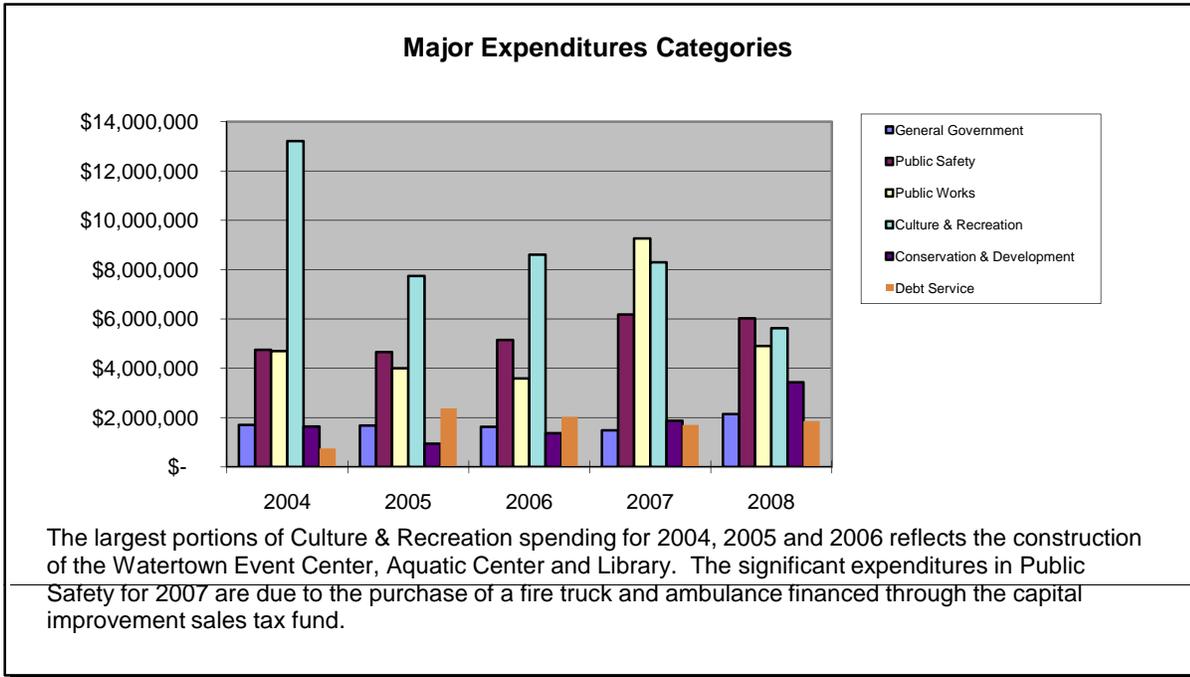
(Excluding transfers between governmental funds)



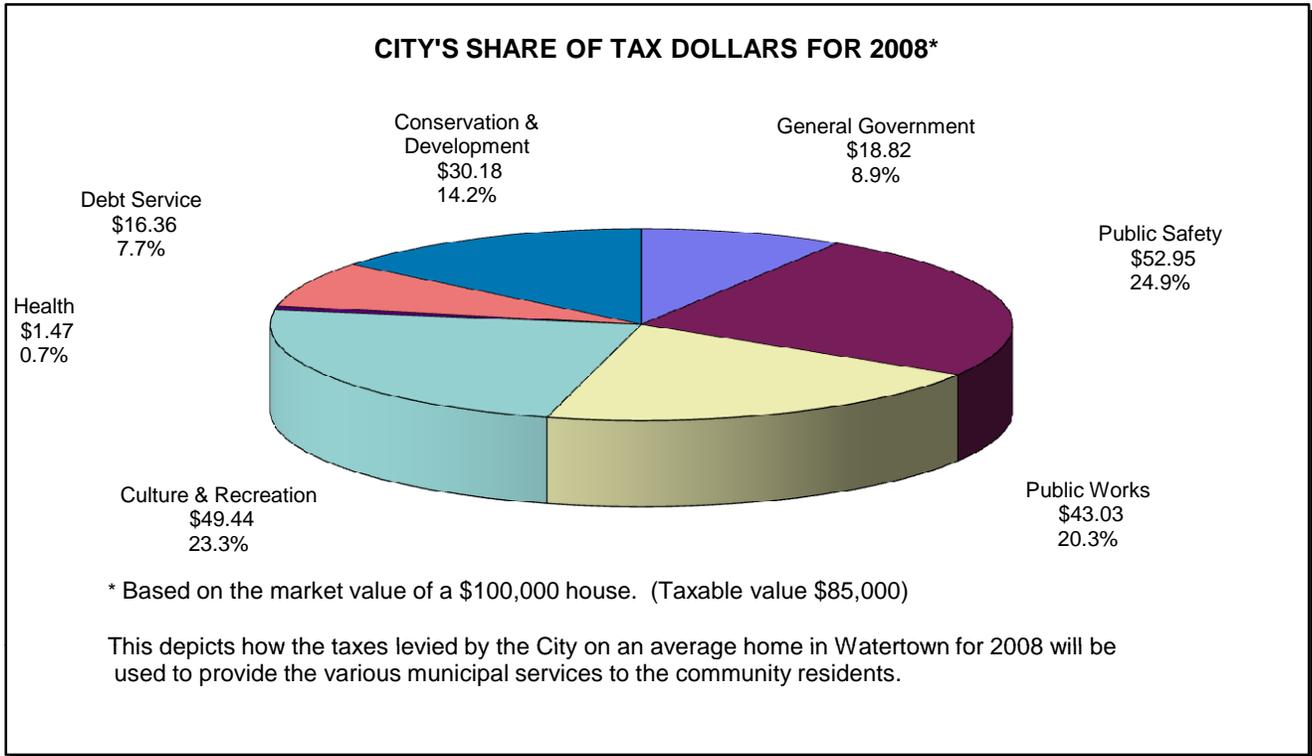
EXPENDITURE TRENDS

ALL GOVERNMENTAL FUNDS

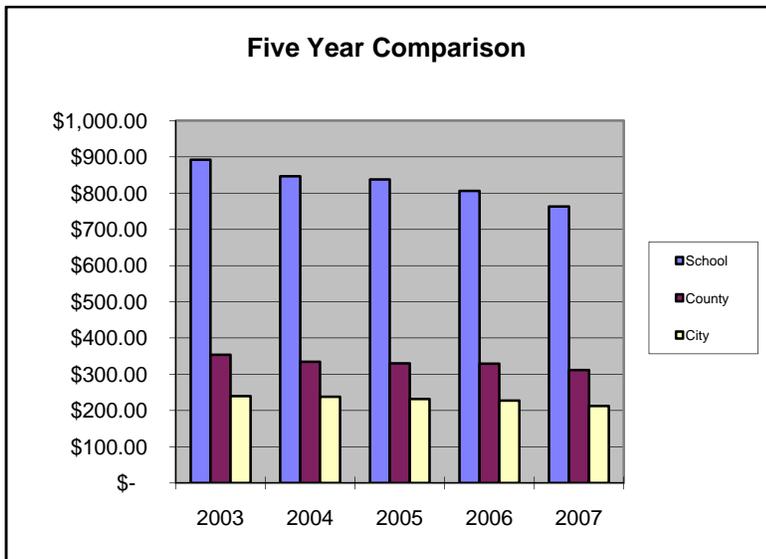
(Excluding transfers between governmental funds)



PROPERTY TAX



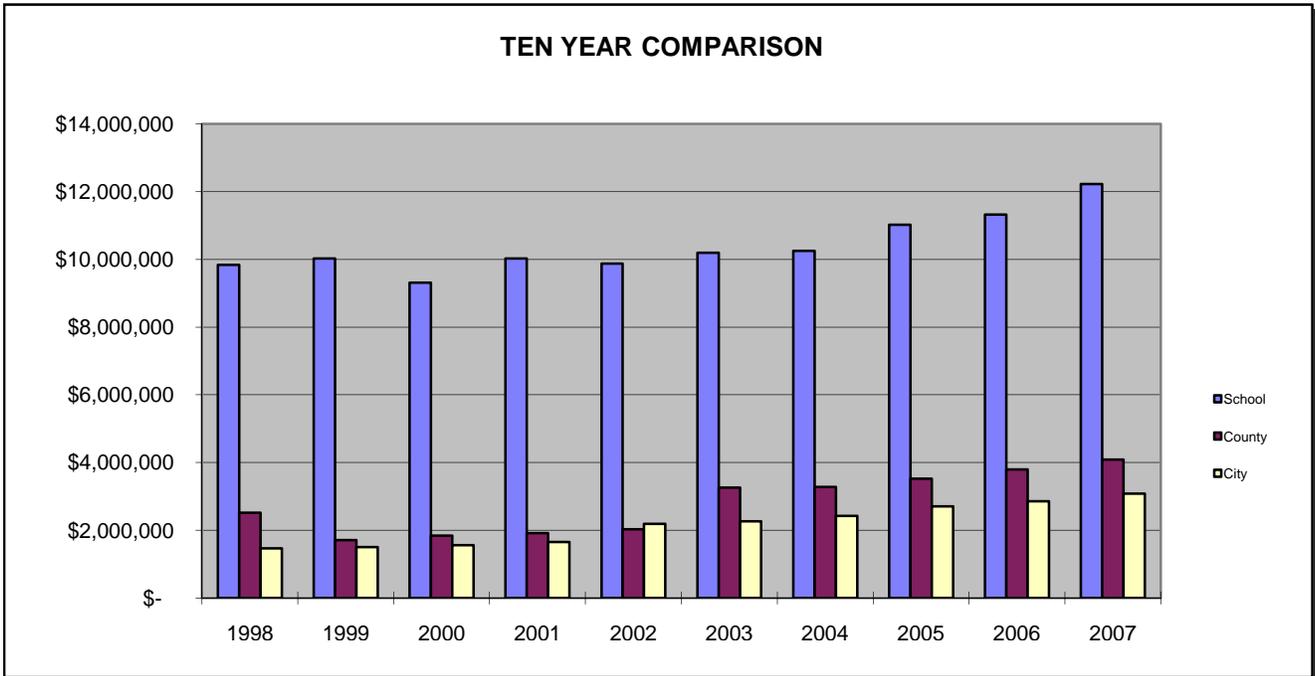
The homeowner's bill for total taxes for 2008 would be :



	ANNUALLY
CITY	\$ 212.25
COUNTY	\$ 311.87
SCHOOL	\$ 763.30
TOTAL	\$ 1,287.42

Note: Year listed at left is the year of levy with taxes to be collected in the following year (for example, 2007 to be collected in 2008). 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 .82mill levied for property owners in the Lake Kampeska Water project for year 1998, 1.07 for 1999, .82 for 2000, .85 for 2001, .87 for 2002, .86 for 2003, .76 for 2004, .76 for 2005, .69 for 2006 and .58 for 2007.

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: 2007 tax collected in 2008).

CITY TAX LEVY COMPARISON

	2004 Dollars	2005 Dollars	2006 Dollars	2007 Dollars
Tax Levy	\$ 2,421,557	\$ 2,709,691	\$ 2,853,893	\$ 3,086,308
Percent Change	6.93%	11.90%	5.32%	8.14%
Mills	2.80	2.73	2.68	2.50
Taxes on a house with a Market Value of \$100,000	\$ 238.09	\$ 231.80	\$ 227.55	\$ 212.25
Percent Change	-67.00%	-2.64%	-1.83%	-6.72%
Taxable Value	\$ 903,559,552	\$ 907,812,117	\$ 979,502,665	\$ 1,114,013,437
Percent Change	5.57%	0.47%	7.90%	13.73%

NOTE: Included in the 2004 levy is .477 mills levied on property within the City of Watertown for the Event Center GO Bond issue, .445 for 2005, .424 for 2006, .386 for 2007.

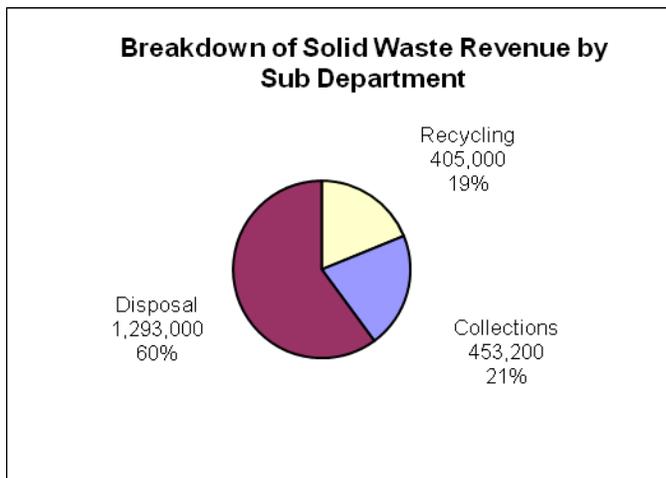
Analysis of Major Revenue Sources – Enterprise Funds

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 steady increase in fees collected is due to modest growth of the community. No change in wastewater rates is planned for 2008.

Solid Waste Department:

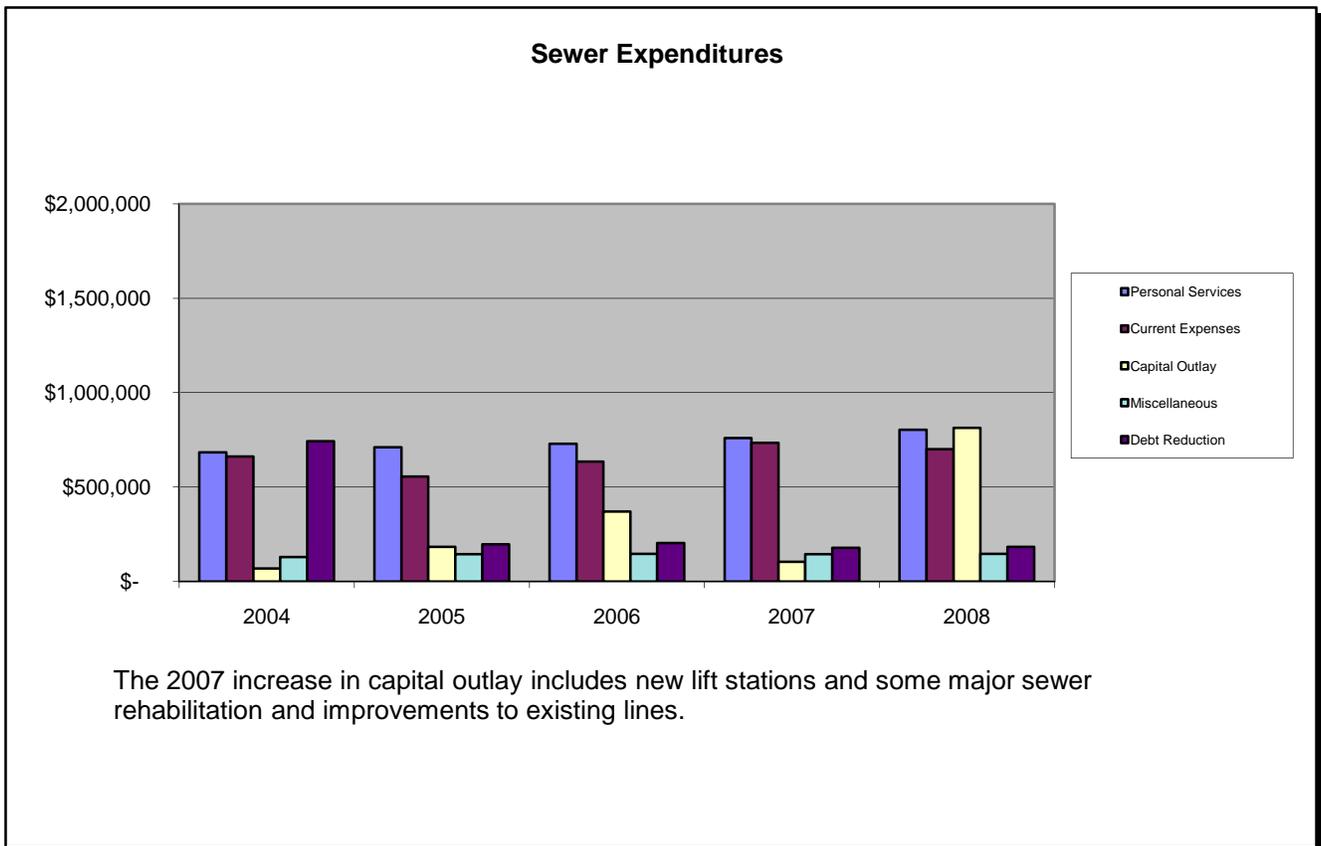
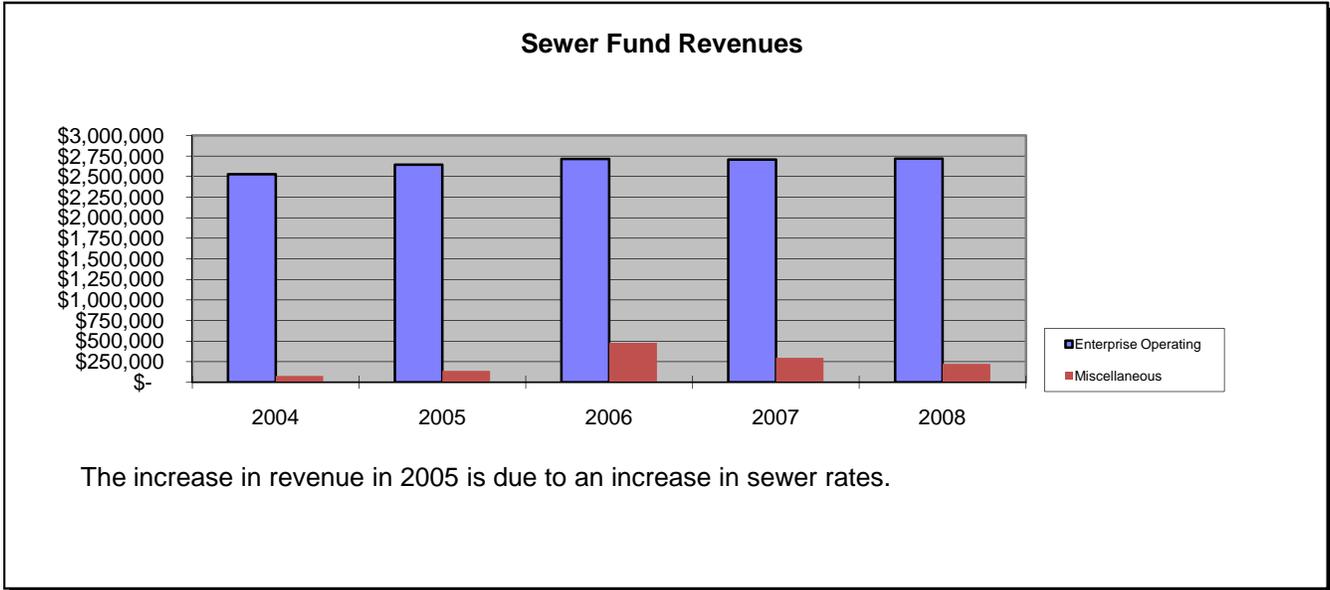
Solid waste operating revenues are derived from user fees for residential collection, commercial and individual tipping fees, and recycling collection and product sales. The Solid Waste Department is divided into three sub-departments each contributing to the operating revenues. Collection of lawn waste 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 and, in 2008, recycling containers will also be offered by the City. Containers for yard waste and recyclables are to be priced at cost therefore no actual profit will be recognized. The 2008 total budgeted revenues of \$2,151,200 is based on no increase in collection charges or tipping fees, the customer base will experience slight growth, and that overall usage will remain relatively constant.



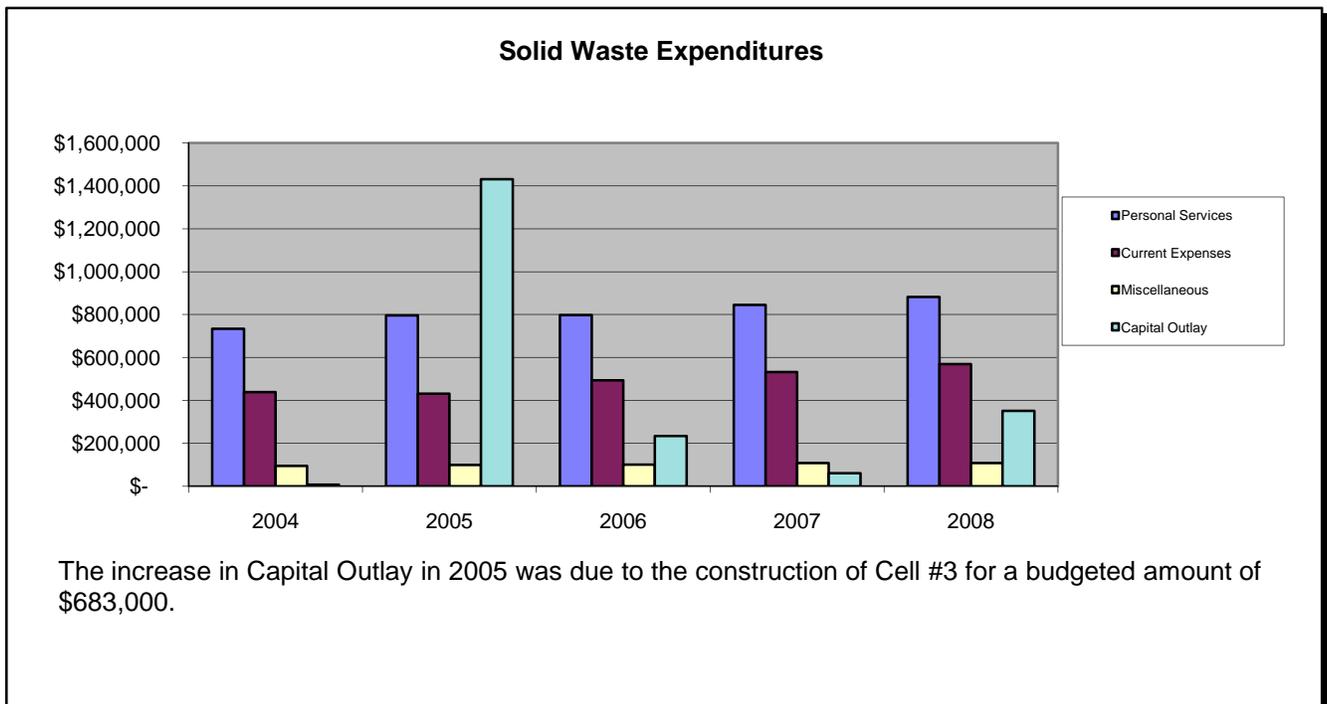
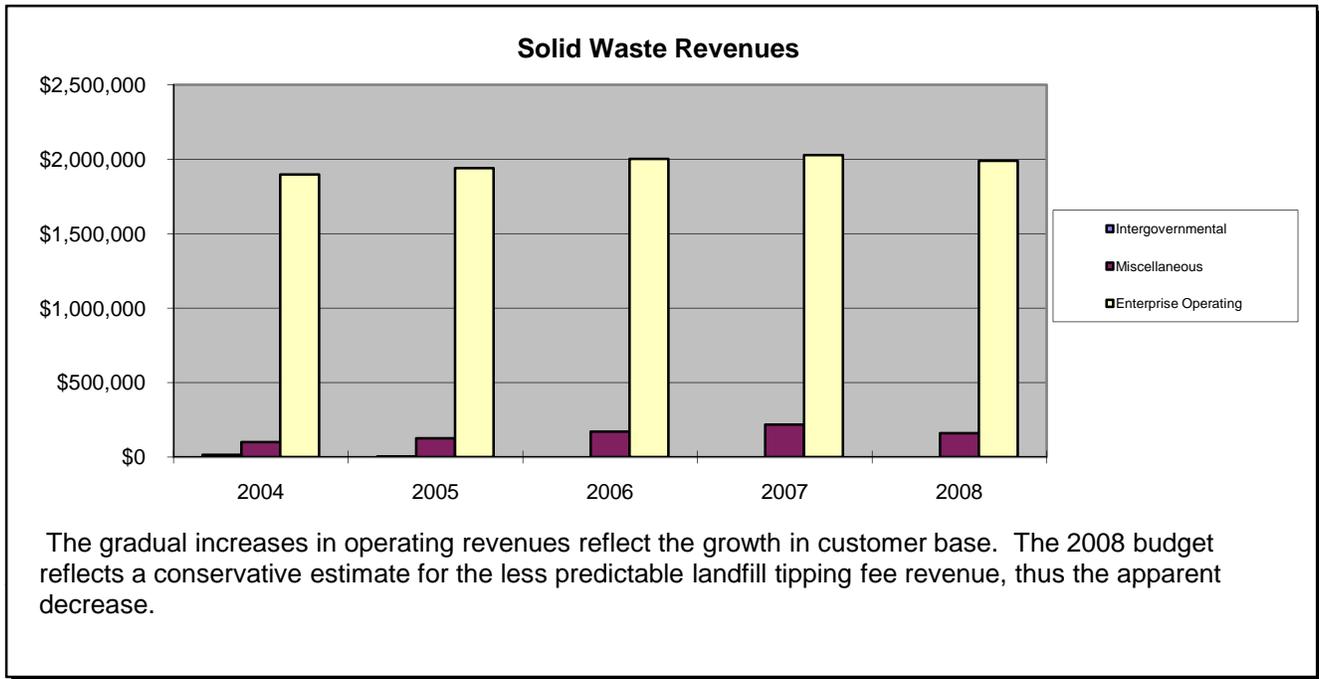
Airport:

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 are due to grants received. These grant monies are restricted for use on capital projects and are accounted for and reported as capital contributions. The budgeted 2008 grant revenue is \$150,350. 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.

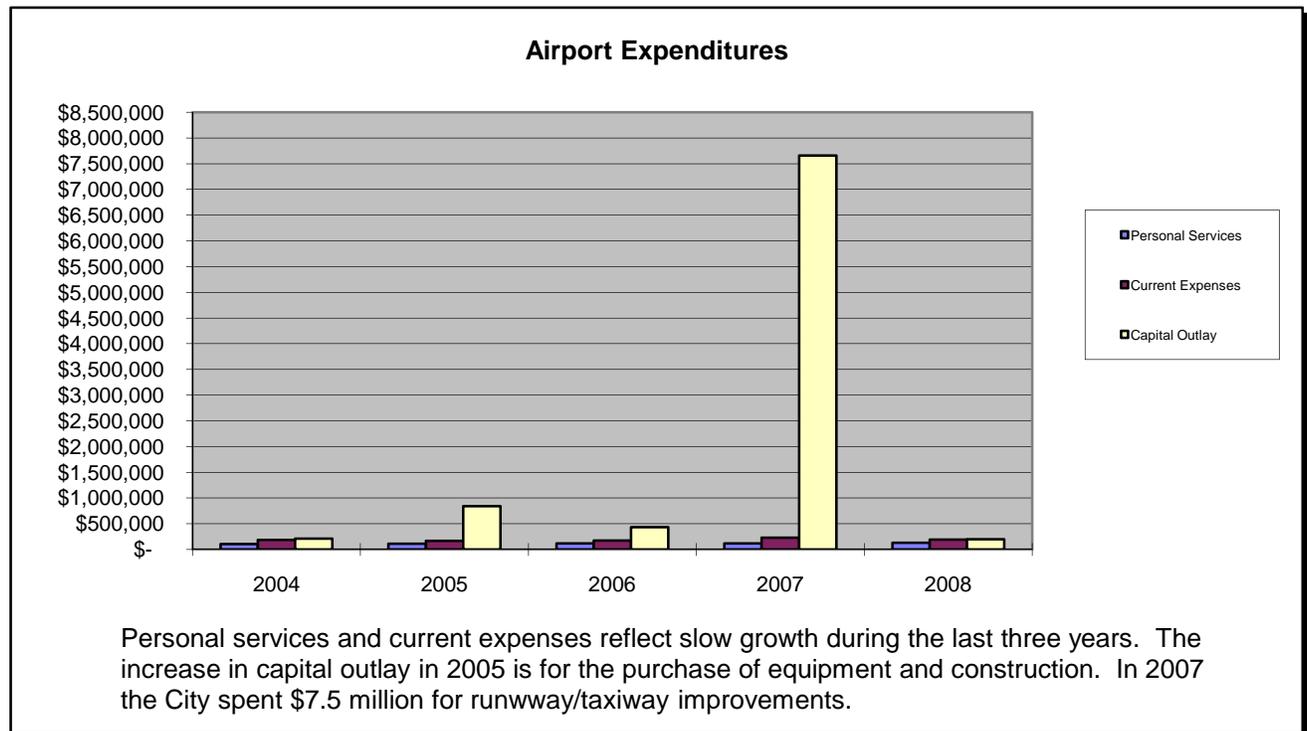
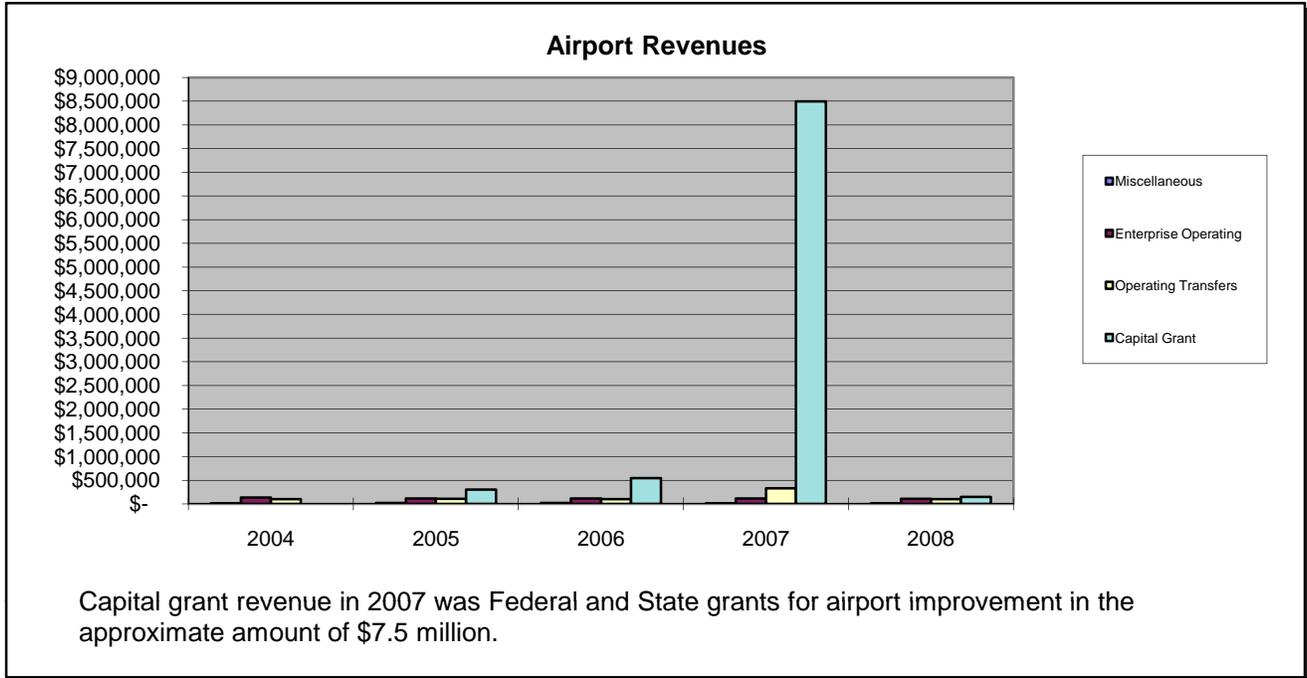
REVENUE & EXPENDITURE TRENDS
SEWER ENTERPRISE FUNDS



REVENUE & EXPENDITURE TRENDS
SOLID WASTE ENTERPRISE FUNDS



REVENUE & EXPENDITURE TRENDS **AIRPORT ENTERPRISE FUNDS**



GENERAL FUND
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
101 GENERAL FUND						
410 GENERAL GOVERNMENT						
411 LEGISLATIVE						
411.10 Mayor & City Council	212,096	241,130	227,670	238,700	238,700	238,700
411.50 Contingency Account	-	500,000	-	500,000	500,000	500,000
TOTAL LEGISLATIVE	212,096	741,130	227,670	738,700	738,700	738,700
415 FINANCIAL ADMINISTRATION						
415.20 Attorney	125,221	134,690	138,965	146,665	140,150	140,150
415.30 Finance Office	467,664	546,375	484,442	543,850	543,850	543,850
415.41 Civil Service	13,471	7,470	10,994	9,170	9,200	9,200
415.60 Insurance & Bonds	208,516	-	-	-	-	-
TOTAL FINANCIAL ADMINISTRATION	814,873	688,535	634,401	699,685	693,200	693,200
419 OTHER						
419.15 Contr. to External Organizations	212,513	199,870	199,870	257,208	200,250	200,200
419.33 Information Technology	51,480	57,340	52,193	55,850	55,850	55,850
419.41 City Hall	44,763	54,330	47,508	49,600	49,600	49,600
419.60 Engineering Department	284,994	438,420	325,745	454,100	404,100	404,100
TOTAL OTHER	593,749	749,960	625,317	816,758	709,800	709,750
420 PUBLIC SAFETY						
421 POLICE						
421.00 Police Department	2,367,807	2,706,731	2,899,635	2,921,708	2,844,000	2,844,000
TOTAL POLICE	2,367,807	2,706,731	2,899,635	2,921,708	2,844,000	2,844,000
422 FIRE DEPARTMENT						
422.20 Fire Fighting	1,335,165	1,508,950	1,568,989	1,827,750	1,620,200	1,620,200
422.91 Ambulance	838,617	938,290	939,061	1,008,110	984,200	984,200
TOTAL FIRE DEPARTMENT	2,173,782	2,447,240	2,508,050	2,835,860	2,604,400	2,604,400
430 PUBLIC WORKS						
430 PUBLIC WORKS						
430.10 Public Works Director	139,540	145,560	147,221	156,790	156,800	156,800
TOTAL PUBLIC WORKS	139,540	145,560	147,221	156,790	156,800	156,800
431 STREETS AND HIGHWAYS						
431.20 Street Department	1,672,891	1,543,380	1,557,538	1,739,820	1,671,950	1,671,950
431.25 Snow Removal	141,300	170,485	264,535	180,050	180,050	180,050
431.60 Street Lighting	301,009	310,000	311,839	350,000	350,000	350,000
TOTAL STREETS AND HIGHWAYS	2,115,200	2,023,865	2,133,912	2,269,870	2,202,000	2,202,000
432 SANITATION						
432.54 Water Resources	106,148	132,725	115,130	119,920	95,950	95,950
TOTAL SANITATION	106,148	132,725	115,130	119,920	95,950	95,950
437 CEMETERY						
437.00 Cemetery	150,639	144,180	140,577	242,960	182,950	182,950
TOTAL CEMETERY	150,639	144,180	140,577	242,960	182,950	182,950
440 HEALTH & WELFARE						
441.32 Mosquito Control	68,455	68,875	90,614	109,275	103,800	103,800
441.43 Animal Control	72,742	61,063	62,362	63,213	63,250	63,250
TOTAL HEALTH & WELFARE	141,197	129,938	152,976	172,488	167,050	167,050
450 CULTURE & RECREATION						
452 PARKS						
452.40 Forestry	169,964	230,330	195,976	198,630	198,630	198,630
TOTAL PARKS	169,964	230,330	195,976	198,630	198,630	198,630
455 LIBRARY						
455.00 Library	720,803	789,067	803,205	830,117	801,050	801,050
TOTAL LIBRARY	720,803	789,067	803,205	830,117	801,050	801,050
460 CONSERVATION AND DEVELOPMENT						
465 PLANNING & ZONING						
465.12 Planning & Zoning Department	264,514	346,600	332,263	436,350	372,150	372,150
TOTAL PLANNING & ZONING	264,514	346,600	332,263	436,350	372,150	372,150

**GENERAL FUND
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
490 MISCELLANEOUS						
493 TRANSFERS						
493.11 Transfer Out - Park & Rec	1,240,000	1,297,000	1,297,000	1,250,000	1,250,000	1,250,000
493.12 Trans Out - Airport	100,000	100,000	100,000	100,000	100,000	100,000
493.13 Trans Out - Sioux River Proj	16,664	-	-	50,000	80,000	80,000
493.14 Transfer Out - Rec Center	101,000	19,000	19,000	15,000	10,000	10,000
493.20 Trans Out - E-911	50,000	-	-	-	-	-
493.22 Transfer Out - TR Fresh Water Inst.	26,000	30,000	30,000	35,350	-	-
TOTAL TRANSFERS	1,533,664	1,446,000	1,446,000	1,450,350	1,440,000	1,440,000
TOTAL GENERAL FUND	11,503,975	12,721,861	12,362,332	13,890,186	13,206,680	13,206,630
CAPITAL OUTLAY ACCUMULATION: CARRIED OVER FROM 2007 ACCUMULATED IN 2008						552,280 648,970
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						1,201,250
ENDING FUND BALANCE						2,754,692
TOTAL GENERAL FUND REQUIREMENTS						17,162,572

**GENERAL FUND
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
MAYOR & CITY COUNCIL						
360 MISCELLANEOUS						
411.10 36909 Other Misc. Revenue	1,845	-	350	-	-	-
TOTAL MISCELLANEOUS	1,845	-	350	-	-	-
TOTAL MAYOR & CITY COUNCIL	1,845	-	350	-	-	-
COURT						
350 FINES & FORFEITS						
412.60 35101 Court Fines	53,551	40,000	79,495	42,000	42,000	42,000
TOTAL FINES & FORFEITS	53,551	40,000	79,495	42,000	42,000	42,000
TOTAL COURT	53,551	40,000	79,495	42,000	42,000	42,000
ATTORNEY						
360 MISCELLANEOUS REVENUES						
415.20 36909 Other Misc. Revenue	249	20,600	40,530	21,000	21,000	21,000
TOTAL MISCELLANEOUS REVENUES	249	20,600	40,530	21,000	21,000	21,000
TOTAL ATTORNEY	249	20,600	40,530	21,000	21,000	21,000
FINANCE OFFICE						
310 TAXES						
415.30 31101 Property Taxes	2,070,036	2,206,530	2,202,368	2,351,230	2,351,230	2,351,280
31102 Delinquent	148	-	-	-	-	-
31107 Mobile Home Taxes	2,504	3,500	2,464	2,000	2,000	2,000
31300 Sales Tax and Use Tax	5,531,217	5,947,000	5,413,269	5,522,000	5,522,000	5,522,000
31305 Sales Tax - Audits	20,505	15,000	185	-	-	-
31400 Gross Rec & Business Tax	228,009	195,000	256,145	215,000	215,000	215,000
31901 Penalty & Interest	2,781	3,000	5,595	3,100	3,100	3,100
TOTAL TAXES	7,855,200	8,370,030	7,880,026	8,093,330	8,093,330	8,093,380
320 LICENSES & PERMITS						
415.30 32101 Alcoholic Bev License	55,775	54,000	54,500	55,000	55,000	55,000
32106 Prof & Occupational	8,668	9,500	9,065	9,100	9,100	9,100
32107 Amusements	4,524	4,600	4,572	4,500	4,500	4,500
32108 Sign Licenses	-	-	-	-	-	-
32111 Video Lottery License	18,200	18,500	18,350	18,500	18,500	18,500
32208 Bicycle Licenses	-	-	-	-	-	-
TOTAL LICENSES & PERMITS	87,167	86,600	86,487	87,100	87,100	87,100
330 INTERGOVERNMENTAL REVENUE						
415.30 33503 Bank Franchise Tax	85,308	62,000	217,626	82,000	82,000	82,000
33508 Liquor Tax Reversion	112,783	105,000	119,025	110,000	110,000	110,000
33900 Pmt. In Lieu of Taxes	16,645	16,000	18,553	18,500	18,500	18,500
TOTAL INTERGOVERNMENTAL REVENUE	214,736	183,000	355,204	210,500	210,500	210,500

GENERAL FUND
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
360 MISCELLANEOUS REVENUE						
415.30	243,345	250,000	269,418	270,000	270,000	270,000
	17,288	16,500	18,142	15,300	15,300	15,300
	-	-	(1)	-	-	-
TOTAL MISCELLANEOUS REVENUE	260,633	266,500	287,559	285,300	285,300	285,300
390 OTHER FINANCING SOURCES						
415.30	122	-	12	-	-	-
	845,000	845,000	845,000	1,045,000	1,045,000	1,045,000
	246,100	252,300	252,300	254,800	254,800	254,800
TOTAL OTHER FINANCING SOURCES	1,091,222	1,097,300	1,097,312	1,299,800	1,299,800	1,299,800
TOTAL FINANCE OFFICE	9,508,958	10,003,430	9,706,588	9,976,030	9,976,030	9,976,080
CIVIL SERVICE						
360 MISCELLANEOUS REVENUES						
415.41	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
TOTAL CIVIL SERVICE	-	-	-	-	-	-
INSURANCE AND BONDS						
360 MISCELLANEOUS REVENUES						
415.60	106,756	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	106,756	-	-	-	-	-
TOTAL INSURANCE AND BONDS	106,756	-	-	-	-	-
CITY HALL						
360 MISCELLANEOUS REVENUE						
419.41	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
TOTAL CITY HALL	-	-	-	-	-	-
ENGINEERING DEPARTMENT						
320 LICENSES & PERMITS						
419.60	905	300	495	300	300	300
TOTAL LICENSES & PERMITS REVENUE	905	300	495	300	300	300
340 CHARGES FOR GOODS AND SERVICES						
419.60	865	300	336	300	300	300
TOTAL CHARGES FOR GOODS & SERVICES	865	300	336	300	300	300
360 MISCELLANEOUS REVENUE						
419.60	3,605	200	196	200	200	200
	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	3,605	200	196	200	200	200
390 OTHER FINANCING SOURCES						
419.60	449	-	264	-	-	-
TOTAL OTHER FINANCING SOURCES	449	-	264	-	-	-
TOTAL ENGINEERING DEPARTMENT	5,824	800	1,291	800	800	800
POLICE DEPARTMENT						
330 INTERGOVERNMENTAL REVENUE						
421.00	44,974	49,400	32,413	35,000	35,000	35,000
	4,100	-	-	-	-	-
	972	1,000	-	1,900	1,900	1,900
	8,865	-	32,894	8,100	8,100	8,100
	35,606	-	26,637	22,500	22,500	22,500
	-	-	-	147,500	147,500	147,500
	-	-	26,350	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	94,517	50,400	118,294	215,000	215,000	215,000
340 CHARGES FOR GOODS AND SERVICES						
421.00	37,880	55,300	56,259	55,300	55,300	55,300
TOTAL CHARGES FOR GOODS & SERVICES	37,880	55,300	56,259	55,300	55,300	55,300

GENERAL FUND
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
350 FINES AND FORFEITS						
421.00 35103 Parking Fines	14,310	16,000	15,770	16,000	16,000	16,000
TOTAL FINES AND FORFEITS	14,310	16,000	15,770	16,000	16,000	16,000
360 MISCELLANEOUS REVENUE						
421.00 36710 DARE Donations	4,750	4,000	7,000	6,000	6,000	6,000
36712 Bike Patrol Donations	-	-	45,107	1,000	1,000	1,000
36714 Explorer Donations	4,201	3,000	650	500	500	500
36725 Camp Chance	15,032	6,000	5,045	13,000	13,000	13,000
36909 Other Misc. Revenue	5,751	45,400	46,451	43,300	43,300	43,300
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	29,734	58,400	104,253	63,800	63,800	63,800
390 OTHER FINANCING SOURCES						
39101 Sale of Gen. Fixed Assets	412	500	2,230	-	-	-
TOTAL OTHER FINANCING SOURCES	412	500	2,230	-	-	-
TOTAL POLICE DEPARTMENT	176,853	180,600	296,806	350,100	350,100	350,100
FIREFIGHTING						
330 INTERGOVERNMENTAL REVENUE						
422.20 33113 FEMA Grant	25,427	-	-	-	-	-
33115 Homeland Security Grant	-	112,000	-	137,400	137,400	137,400
33131 Dept of Justice Grant	1,700	-	-	-	-	-
33401 Fire Protection Grant	46,418	-	41,805	-	-	-
33512 Fire Ins Premium Reversion	58,673	55,000	60,000	60,000	60,000	60,000
TOTAL INTERGOVERNMENTAL REVENUE	132,218	167,000	101,805	197,400	197,400	197,400
340 CHARGES FOR GOODS AND SERVICES						
422.20 34202 Fire Protection Services	34,580	34,600	35,314	34,600	34,600	34,600
34203 Haz-Mat Response Charges	-	-	5,002	-	-	-
TOTAL CHARGES FOR GOODS & SERVICES	34,580	34,600	40,316	34,600	34,600	34,600
360 MISCELLANEOUS REVENUE						
422.20 36700 Donations	-	1,050	-	-	-	-
36909 Other Misc. Revenue	3,595	22,200	27,214	27,500	27,500	27,500
TOTAL MISCELLANEOUS REVENUE	3,595	23,250	27,214	27,500	27,500	27,500
390 OTHER FINANCING SOURCES						
422.20 39101 Sale of Gen. Fixed Assets	-	-	1,261	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	1,261	-	-	-
TOTAL FIREFIGHTING	170,393	224,850	170,596	259,500	259,500	259,500
AMBULANCE						
340 CHARGES FOR GOODS AND SERVICES						
422.91 34207 Ambulance Charges	669,685	692,000	702,836	702,000	702,000	702,000
TOTAL CHARGES FOR GOODS & SERVICES	669,685	692,000	702,836	702,000	702,000	702,000
360 MISCELLANEOUS REVENUE						
422.91 36909 Other Misc. Revenue	11,212	22,800	26,311	23,300	23,300	23,300
TOTAL MISCELLANEOUS REVENUE	11,212	22,800	26,311	23,300	23,300	23,300
TOTAL AMBULANCE	680,897	714,800	729,147	725,300	725,300	725,300
PUBLIC WORKS DIRECTOR						
360 MISCELLANEOUS REVENUE						
430.10 36909 Other Misc. Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
390 OTHER FINANCING SOURCES						
430.10 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL PUBLIC WORKS DIRECTOR	-	-	-	-	-	-

GENERAL FUND
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
STREET DEPARTMENT						
310 TAXES						
431.20	1,842	500	2,531	1,500	1,500	1,500
	1,842	500	2,531	1,500	1,500	1,500
330 INTERGOVERNMENTAL REVENUE						
431.20	4,813	-	-	-	-	-
	82,436	86,500	80,555	81,000	81,000	81,000
	254,156	256,500	261,658	262,000	262,000	262,000
	23,002	23,000	23,000	23,000	23,000	23,000
	5,932	6,000	5,917	6,000	6,000	6,000
	370,339	372,000	371,130	372,000	372,000	372,000
340 CHARGES FOR GOODS AND SERVICES						
431.20	3,379	2,000	3,152	2,000	2,000	2,000
	3,379	2,000	3,152	2,000	2,000	2,000
360 MISCELLANEOUS REVENUE						
431.20	74,892	15,000	132,818	31,500	31,500	31,500
	11,678	5,000	16,715	21,000	21,000	21,000
	5,285	10,400	11,890	10,500	10,500	10,500
	91,855	30,400	161,423	63,000	63,000	63,000
390 OTHER FINANCING SOURCES						
431.20	1,996	1,500	681	-	-	-
	1,996	1,500	681	-	-	-
	469,411	406,400	538,917	438,500	438,500	438,500
WATER RESOURCES						
360 MISCELLANEOUS REVENUE						
432.54	5,937	-	3,348	-	-	-
	5,937	-	3,348	-	-	-
	5,937	-	3,348	-	-	-
CEMETERY						
380 ENTERPRISE OPERATING REVENUE						
437.00	48,400	45,000	56,535	50,000	50,000	50,000
	48,931	50,000	50,110	50,000	50,000	50,000
	3,150	1,000	1,880	1,500	1,500	1,500
	498	500	568	500	500	500
	4,223	4,000	4,244	4,000	4,000	4,000
	105,202	100,500	113,337	106,000	106,000	106,000
390 OTHER FINANCING SOURCES						
437.00	1	-	-	-	-	-
	1	-	-	-	-	-
	105,203	100,500	113,337	106,000	106,000	106,000
HEALTH REGULATION & INSPECTION						
320 LICENSES AND PERMITS						
441.30	150	150	-	-	-	-
	150	150	-	-	-	-
	150	150	-	-	-	-
MOSQUITO CONTROL						
330 INTERGOVERNMENTAL REVENUE						
441.32	29,886	-	27,371	46,000	46,000	46,000
	20	-	23	-	-	-
	29,906	-	27,371	46,000	46,000	46,000
	29,906	-	27,371	46,000	46,000	46,000

GENERAL FUND
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08			
ANIMAL CONTROL									
340 CHARGES FOR GOODS AND SERVICES									
441.43	34505	Animal Control & Shelter Fees	2,800	2,000	1,845	2,000	2,000	2,000	2,000
TOTAL CHARGES FOR GOODS & SERVICES			2,800	2,000	1,845	2,000	2,000	2,000	2,000
ANIMAL CONTROL			2,800	2,000	1,845	2,000	2,000	2,000	2,000
FORESTRY									
320 LICENSES & PERMITS									
452.40	32109	Other	28	25	20	20	20	20	20
TOTAL LICENSES & PERMITS			28	25	20	20	20	20	20
360 MISCELLANEOUS REVENUE									
452.40	36909	Other Misc. Revenue	3,937	4,000	4,544	4,000	4,000	4,000	4,000
TOTAL MISCELLANEOUS REVENUE			3,937	4,000	4,544	4,000	4,000	4,000	4,000
TOTAL FORESTRY			3,965	4,025	4,564	4,020	4,020	4,020	4,020
LIBRARY									
330 INTERGOVERNMENTAL REVENUE									
455.00	33812	Hamlin County Revenue	-	250	250	250	250	250	250
TOTAL INTERGOVERNMENTAL REVENUE			-	250	250	250	250	250	250
340 CHARGES FOR GOODS AND SERVICES									
455.00	34715	LATI Service Agreement	1,245	1,245	1,245	1,245	1,245	1,245	1,245
TOTAL CHARGES FOR GOODS AND SERVICES			1,245	1,245	1,245	1,245	1,245	1,245	1,245
360 MISCELLANEOUS REVENUE									
455.00	36909	Other Misc. Revenue	10	-	-	-	-	-	-
	36910	Cash Short & Over	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE			10	-	-	-	-	-	-
390 OTHER FINANCING SOURCES									
455.00	39101	Sale of Gen Fixed Assets	263	-	600	-	-	-	-
TOTAL OTHER FINANCING SOURCES			263	-	600	-	-	-	-
TOTAL LIBRARY			1,518	1,495	2,095	1,495	1,495	1,495	1,495
PLANNING AND ZONING DEVELOPMENT SERVICES									
320 LICENSES AND PERMITS									
465.12	32201	Building Permits	133,004	135,000	205,000	130,000	130,000	130,000	130,000
	32205	Excavation Permits	456	1,000	1,760	1,000	1,000	1,000	1,000
	32210	Moving Permits	6,050	500	700	700	700	700	700
	32211	Sign Permits	2,425	1,500	2,500	2,000	2,000	2,000	2,000
TOTAL LICENSES AND PERMITS			141,935	138,000	209,960	133,700	133,700	133,700	133,700
340 CHARGES FOR GOODS AND SERVICES									
465.12	34103	Zoning & Subdivision Fees	18,647	9,000	15,086	15,000	15,000	15,000	15,000
TOTAL CHARGES FOR GOODS & SERVICES			18,647	9,000	15,086	15,000	15,000	15,000	15,000
360 MISCELLANEOUS REVENUE									
465.12	36909	Other Misc Revenue	1,184	-	1,280	9,000	9,000	9,000	9,000
	36910	Cash Over & Short	-	-	19	-	-	-	-
TOTAL MISCELLANEOUS REVENUE			1,184	-	1,299	9,000	9,000	9,000	9,000
390 OTHER FINANCING SOURCES									
465.12	39101	Sale of Gen Fixed Assets	-	-	504	-	-	-	-
TOTAL OTHER FINANCING SOURCES			-	-	504	-	-	-	-
TOTAL PLANNING AND ZONING DEVEL. SERVICES			161,766	147,000	226,849	157,700	157,700	157,700	157,700
TOTAL GENERAL FUND			11,485,982	11,846,650	11,943,129	12,130,445	12,130,445	12,130,445	12,130,495
ESTIMATED FUND BALANCE 12-31-07									5,149,641
MEANS OF FINANCE - SUBTOTAL									17,280,136
LESS 5% UNEXPENDABLE PROPERTY TAXES									(117,564)
TOTAL GENERAL FUND MEANS OF FINANCE									17,162,572

SPECIAL REVENUE FUNDS

**PARK AND RECREATION
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
201 PARKS AND RECREATION FUND						
450 CULTURE & RECREATION						
451.21 Supervision	205,286	181,720	188,111	191,100	189,100	189,100
451.23 Recreation	237,036	235,920	229,480	240,900	240,900	240,900
451.25 Golf Course	407,924	474,560	443,733	452,000	444,200	444,200
451.26 Family Aquatics Center	278,845	293,706	265,501	279,700	279,700	279,700
451.27 Softball/Baseball Complex	34,689	18,460	17,836	29,030	29,050	29,050
451.28 Auditorium	72,881	82,910	85,263	96,500	90,900	90,900
451.34 Zoo	632,111	701,780	660,619	669,450	666,950	666,950
451.35 Ice Arena	55,681	65,331	57,813	75,475	75,500	75,500
451.42 Park System	440,751	404,450	389,329	428,900	425,900	425,900
451.47 City Park & Camping	92,454	87,313	88,061	73,900	73,900	73,900
TOTAL PARKS AND RECREATION	2,457,658	2,546,150	2,425,748	2,536,955	2,516,100	2,516,100
CAPITAL OUTLAY ACCUMULATION: CARRIED OVER FROM 2007 ACCUMULATED IN 2008						123,105
						112,718
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						235,823
ENDING FUND BALANCE						150,468
TOTAL PARKS AND RECREATION FUND REQUIREMENTS						2,902,391

**PARK AND RECREATION
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
PARKS AND RECREATION SUPERVISION						
330 INTERGOVERNMENTAL REVENUE						
451.21 33113 FEMA	5,962	-	-	-	-	-
33499 Other State Grants	765	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	6,727	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
451.21 36100 Interest Earned	29,727	22,000	35,468	30,000	30,000	30,000
36211 Thunder Road Lease Inc.	7,322	8,000	7,335	7,000	7,000	7,000
36909 Other Misc Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	37,049	30,000	42,803	37,000	37,000	37,000
390 OTHER FINANCING SOURCES						
451.21 39101 Sale of Gen Fixed Assets	5,061	-	9,330	-	-	-
39112 Trans In - General Fund	1,240,000	1,297,000	1,297,000	1,250,000	1,250,000	1,250,000
39113 Trans In - BBB Sales Tax	125,000	68,000	68,000	68,000	68,000	68,000
TOTAL OTHER FINANCING SOURCES	1,370,061	1,365,000	1,374,330	1,318,000	1,318,000	1,318,000
TOTAL SUPERVISION	1,413,837	1,395,000	1,417,133	1,355,000	1,355,000	1,355,000
RECREATION PROGRAMS						
340 CHARGES FOR GOODS AND SERVICES						
451.23 34703 Senior Games	288	300	280	300	300	300
34730 Fees - Basketball - Youth	11,748	7,000	11,310	10,500	10,500	10,500
34731 Fees - Playground Adventures	3,607	3,800	3,470	3,800	3,800	3,800
34732 Fees - Baseball	10,019	8,000	10,548	9,500	9,500	9,500
34733 Fees - Basketball - Adult	16,500	18,000	18,025	17,500	17,500	17,500
34736 Fees - Youth Track	884	700	917	800	800	800
34737 Fees - Girls Softball	6,345	5,000	6,694	6,000	6,000	6,000
34738 Fees - Golf Lessons	1,867	1,600	1,899	1,700	1,700	1,700
34739 Fees - Gymnastics	2,602	2,200	2,264	2,200	2,200	2,200
34740 Fees - Pottery	3,456	4,000	4,345	4,000	4,000	4,000
34741 Fees - Tennis League	770	600	765	600	600	600
34742 Fees - Keyboards	-	-	245	200	200	200
34743 Fees - Indoor Park	576	800	401	400	400	400
34744 Fees - Tennis	4,248	3,500	4,061	3,700	3,700	3,700
34745 Fees - Volleyball	2,025	2,000	2,704	2,000	2,000	2,000
34746 Fees - Sing	396	300	-	-	-	-
34747 Fees - Archery	1,586	1,200	1,531	1,400	1,400	1,400
34748 Fees - Gym	25	50	-	-	-	-
34749 Fees - Road Trips	1,223	2,100	2,724	2,100	2,100	2,100
34754 Fees - Band	1,365	1,700	1,000	1,200	1,200	1,200
34756 Fees - Adult Golf Lessons	1,077	900	509	700	700	700
34757 Fees - Youth Golf League	1,360	1,700	1,740	1,700	1,700	1,700
34758 Fees - Youth Volleyball	1,657	1,500	1,500	1,500	1,500	1,500
34759 Indoor Soccer League	2,805	2,300	2,545	2,500	2,500	2,500
TOTAL CHARGES FOR GOODS & SERVICES	76,429	69,250	79,477	74,300	74,300	74,300

PARK AND RECREATION
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
360 MISCELLANEOUS REVENUE						
451.23 36700 Donations	8,744	8,000	8,000	7,000	7,000	7,000
36909 Other Misc. Revenue	2,391	1,200	1,143	1,200	1,200	1,200
36910 Cash Short & Over	(6)	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	11,129	9,200	9,143	8,200	8,200	8,200
TOTAL RECREATIONAL PROGRAMS	87,558	78,450	88,620	82,500	82,500	82,500
GOLF COURSE						
340 CHARGES FOR GOODS AND SERVICES						
451.25 34701 Golf Fees/Membership Fees	372,409	385,000	389,244	393,000	393,000	393,000
34707 Cart Storage	24,958	25,000	26,425	26,000	26,000	26,000
TOTAL CHARGES FOR GOODS & SERVICES	397,367	410,000	415,669	419,000	419,000	419,000
360 MISCELLANEOUS REVENUE						
451.25 36700 Donations	750	-	-	-	-	-
36909 Other Misc. Revenue	4,722	3,900	4,273	4,000	4,000	4,000
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	5,472	3,900	4,273	4,000	4,000	4,000
390 OTHER FINANCING SOURCES						
451.25 39101 Sale of Gen Fixed Assets	1,467	-	7	-	-	-
TOTAL OTHER FINANCING SOURCES	1,467	-	7	-	-	-
TOTAL GOLF COURSE	404,306	413,900	419,949	423,000	423,000	423,000
FAMILY AQUATIC CENTER-OUTDOOR						
340 CHARGES FOR GOODS AND SERVICES						
451.26 34702 Swimming Pool Fees	186,537	185,000	160,701	160,000	160,000	160,000
34704 Concessions	58,146	60,000	48,108	48,000	48,000	48,000
34711 Ice Arena/Pool Rental	4,734	3,000	4,169	3,500	3,500	3,500
34713 Aquatic Fees/Swim Class	16,302	16,000	16,610	16,000	16,000	16,000
TOTAL CHARGES FOR GOODS & SERVICES	265,719	264,000	229,588	227,500	227,500	227,500
360 MISCELLANEOUS REVENUE						
451.26 36700 Donations	-	-	250	-	-	-
36909 Other Misc. Revenue	1,435	600	974	800	800	800
36910 Cash Short & Over	(49)	-	(11)	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,386	600	1,213	800	800	800
TOTAL AQUATIC CENTER - OUTDOOR	267,105	264,600	230,801	228,300	228,300	228,300
BASEBALL/SOFTBALL COMPLEX						
360 MISCELLANEOUS REVENUE						
451.27 36201 Rental - Lights	6,275	5,000	5,130	5,000	5,000	5,000
36909 Other Misc. Revenue	4,088	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	10,363	5,000	5,130	5,000	5,000	5,000
TOTAL BASEBALL/SOFTBALL COMPLEX	10,363	5,000	5,130	5,000	5,000	5,000
AUDITORIUM						
340 CHARGES FOR GOODS AND SERVICES						
451.28 34705 Auditorium Use Charges	2,181	2,500	2,161	2,000	2,000	2,000
TOTAL CHARGES FOR GOODS & SERVICES	2,181	2,500	2,161	2,000	2,000	2,000
360 MISCELLANEOUS REVENUE						
451.28 36202 Rentals - Equipment	94	100	57	50	50	50
36909 Other Misc Revenue	465	500	444	450	450	450
TOTAL MISCELLANEOUS REVENUE	559	600	501	500	500	500
TOTAL AUDITORIUM	2,740	3,100	2,662	2,500	2,500	2,500
ZOO						
330 INTERGOVERNMENTAL REVENUE						
451.34 33107 IMLS Zoo Grant	44,074	2,825	7,872	2,054	2,054	2,054
TOTAL INTERGOVERNMENTAL REVENUE	44,074	2,825	7,872	2,054	2,054	2,054
340 CHARGES FOR GOODS AND SERVICES						
451.34 34700 Zoo - User Fees	109,436	115,000	107,231	108,000	108,000	108,000
34702 Fees - Admission & Program	12,789	10,000	12,495	12,000	12,000	12,000
TOTAL CHARGES FOR GOODS & SERVICES	122,225	125,000	119,726	120,000	120,000	120,000

PARK AND RECREATION
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
360 MISCELLANEOUS REVENUE						
451.34 36206 Rentals - Trailer Court/House	16,160	12,300	13,435	4,800	4,800	4,800
36700 Donations	85,551	113,046	62,116	83,543	83,543	83,543
36909 Other Misc Revenue	99	500	110	200	200	200
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	101,810	125,846	75,661	88,543	88,543	88,543
390 OTHER FINANCING SOURCES						
451.34 39101 Sale of Gen Fixed Assets	385	1,000	1,000	1,000	1,000	1,000
TOTAL OTHER FINANCING SOURCES	385	1,000	1,000	1,000	1,000	1,000
TOTAL ZOO	268,494	254,671	204,259	211,597	211,597	211,597
ICE ARENA						
340 CHARGES FOR GOODS AND SERVICES						
451.35 34711 Rentals - Ice Arena	2,891	1,800	2,745	2,000	2,000	2,000
34712 Season & Daily Tickets	12,537	9,000	13,673	11,200	11,200	11,200
TOTAL CHARGES FOR GOODS & SERVICES	15,428	10,800	16,418	13,200	13,200	13,200
360 MISCELLANEOUS REVENUE						
451.35 36909 Other Misc. Revenue	186	-	-	-	-	-
36910 Cash Short & Over	33	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	219	-	-	-	-	-
390 OTHER FINANCING SOURCES						
451.35 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
39112 Trans In - General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL ICE ARENA	15,647	10,800	16,418	13,200	13,200	13,200
PARK SYSTEMS						
360 MISCELLANEOUS REVENUE						
451.42 36200 Rentals - Buildings	966	700	986	800	800	800
36202 Rentals - Equipment	224	-	-	-	-	-
36205 Garden Site Rentals	2,016	2,000	2,112	2,000	2,000	2,000
36207 Derby Downs Rental	529	300	787	500	500	500
36700 Donations	14,926	-	-	345	345	345
36713 Donations - Park Development	1,404	-	5,000	5,000	5,000	5,000
36909 Other Misc Revenue	1,283	300	405	300	300	300
TOTAL MISCELLANEOUS REVENUE	21,348	3,300	9,290	8,945	8,945	8,945
390 OTHER FINANCING SOURCES						
451.42 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL PARK SYSTEMS	21,348	3,300	9,290	8,945	8,945	8,945
CITY PARK AND CAMPING						
330 INTERGOVERNMENTAL REVENUE						
451.47	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
340 CHARGES FOR GOODS AND SERVICES						
451.47	-	-	-	-	-	-
TOTAL CHARGES FOR GOODS & SERVICES	-	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
451.47 36200 Bldg Rental	548	500	650	500	500	500
36203 Campground Rental	43,465	45,000	44,833	47,000	47,000	47,000
36204 Other	990	3,600	2,522	2,500	2,500	2,500
36909 Other Misc. Revenue	826	50	196	50	50	50
36910 Cash Short & Over	-	-	-	-	-	-
OTHER MISCELLANEOUS REVENUE	45,829	49,150	48,201	50,050	50,050	50,050
390 OTHER FINANCING SOURCES						
451.47 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL CITY PARK AND CAMPING	45,829	49,150	48,201	50,050	50,050	50,050
TOTAL PARKS AND RECREATION	2,537,227	2,477,971	2,442,463	2,380,092	2,380,092	2,380,092
ESTIMATED FUND BALANCE 12-31-07						522,299
TOTAL PARKS & RECREATION MEANS OF FINANCE						2,902,391

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

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
203 SPECIAL 1% SALES TAX (BBB) FUND						
490 OTHER						
490.10 Conven & Visitors Bureau	263,178	279,278	282,916	299,481	293,300	293,300
490.11 Watertown Promotions	81,315	90,950	75,647	95,865	89,950	89,950
490.13 Other	239,300	238,000	238,000	238,000	238,000	238,000
TOTAL 1% SALES TAX (BBB)	583,793	608,228	596,563	633,346	621,250	621,250
ENDING FUND BALANCE						75,294
TOTAL BBB SALES TAX FUND REQUIREMENTS						696,544

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

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
SPECIAL 1% SALES TAX						
310 TAXES						
490.00 31301 Bed, Board & Booze Tax	569,411	591,000	600,701	613,000	613,000	613,000
31305 Sales Tax - Audits	2,800	500	-	-	-	-
TOTAL TAXES	572,211	591,500	600,701	613,000	613,000	613,000
360 MISCELLANEOUS REVENUE						
490.00 36100 Interest Earned	3,905	2,200	5,263	2,500	2,500	2,500
36909 Other Misc. Revenue	-	-	533	-	-	-
TOTAL MISCELLANEOUS REVENUE	3,905	2,200	5,796	2,500	2,500	2,500
TOTAL SPECIAL 1% SALES TAX	576,116	593,700	606,497	615,500	615,500	615,500
ESTIMATED FUND BALANCE 12-31-07						81,044
TOTAL SPECIAL 1% SALES TAX FUND MEANS OF FINANCE						696,544

COMMUNITY RECREATION CENTER
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
204 COMMUNITY RECREATION FUND						
450 CULTURE AND RECREATION						
451.22 Community Recreation Center	879,077	706,770	724,000	755,500	755,500	755,500
TOTAL RECREATION & CIVIC CENTER	879,077	706,770	724,000	755,500	755,500	755,500
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2007						20,000
ACCUMULATED IN 2008						20,333
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						40,333
ENDING FUND BALANCE						131,084
TOTAL RECREATION & CIVIC CENTER REQUIREMENTS						926,917

COMMUNITY RECREATION CENTER
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
CIVIC AND RECREATION CENTER						
340 CHARGES FOR GOODS AND SERVICES						
451.22 34701 Golf Fees/Membership Fees	407,560	411,000	424,000	469,000	469,000	469,000
34702 Fees - Admission & Program	139,128	138,000	142,000	140,000	140,000	140,000
34706 H.B/R.B Court Fees	755	1,000	1,000	1,500	1,500	1,500
34709 Other	6,198	7,000	7,000	7,000	7,000	7,000
34710 Swim Pass Revenue	8,123	9,500	8,500	8,000	8,000	8,000
34711 Rentals - Pool (School)	20,000	20,000	20,697	20,000	20,000	20,000
34713 Aquatic Fees/Swim Class	35,261	36,000	32,000	33,000	33,000	33,000
34714 Enrollment Fee for Bldg	18,915	20,000	19,000	19,000	19,000	19,000
34717 Merchandise Revenue	13,715	17,000	14,803	15,000	15,000	15,000
TOTAL CHARGES FOR GOODS & SERVICES	649,655	659,500	669,000	712,500	712,500	712,500
360 MISCELLANEOUS REVENUE						
451.22 36100 Interest Earned	7,897	7,000	9,000	8,400	8,400	8,400
36200 Rentals - Buildings	13,439	13,000	13,000	13,000	13,000	13,000
36700 Donations	7,856	4,900	4,000	4,000	4,000	4,000
36909 Other Misc. Revenue	7,681	11,500	10,000	11,000	11,000	11,000
36910 Cash Short & Over	(8)	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	36,865	36,400	36,000	36,400	36,400	36,400
390 OTHER FINANCING SOURCES						
451.22 39101 Sales of Gen Fixed Assets	86	100	-	100	100	100
39112 Trans In - General Fund	101,000	19,000	19,000	15,000	10,000	10,000
39113 Trans In - BBB Sales Tax	113,000	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	214,086	19,100	19,000	15,100	10,100	10,100
TOTAL CIVIC & RECREATION CENTER	900,606	715,000	724,000	764,000	759,000	759,000
ESTIMATED FUND BALANCE 12-31-07						167,917
TOTAL CIVIC & RECREATION CENTER FUND MEANS OF FINANCE						926,917

CASUALTY RESERVE
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
205 CASUALTY RESERVE FUND						
490 OTHER						
495.00 Casualty Reserve Fund	-	100,000	-	100,000	100,000	100,000
TOTAL CASUALTY RESERVE FUND	-	100,000	-	100,000	100,000	100,000
ENDING FUND BALANCE						-
TOTAL CASUALTY RESERVE REQUIREMENTS						100,000

CASUALTY RESERVE
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
CASUALTY RESERVE						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	2,612	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	2,612	-	-	-	-	-
TOTAL CASUALTY RESERVE	2,612	-	-	-	-	-
TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE						100,000

LIBRARY BUILDING
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
206 LIBRARY BUILDING FUND						
450 CULTURE AND RECREATION						
455.05 Library Building Fund	2,759,534	-	1,687,796	-	-	-
TOTAL LIBRARY BUILDING FUND	2,759,534	-	1,687,796	-	-	-
ENDING FUND BALANCE						117,779
TOTAL LIBRARY BUILDING FUND REQUIREMENTS						117,779

LIBRARY BUILDING
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
LIBRARY BUILDING FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	87,924	-	76,591	-	-	-
36700 Donation	-	-	500	-	-	-
TOTAL MISCELLANEOUS REVENUE	87,924	-	77,091	-	-	-
390 OTHER FINANCING SOURCES						
39121 Bond Proceeds	4,627,343	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	4,627,343	-	-	-	-	-
TOTAL LIBRARY BUILDING FUND	4,715,267	-	77,091	-	-	-
ESTIMATED FUND BALANCE 12-31-07						117,779
TOTAL LIBRARY BUILDING FUND MEANS OF FINANCE						117,779

**CAPITAL IMPROVEMENT
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
212 CAPITAL IMPROVEMENT FUND						
420 PUBLIC SAFETY						
420.84 Public Safety Improvements	82,117	857,000	222,243	-	-	-
TOTAL PUBLIC SAFETY	82,117	857,000	222,243	-	-	-
430 PUBLIC WORKS						
431.80 Street System Improvements	884,276	2,597,800	2,642,318	910,000	910,000	910,000
432.53 Sanitary Sewer Projects	69,135	-	-	-	-	-
432.80 Storm Sewer & Flood Control Proj	123,839	2,900,100	4,084,921	1,400,000	1,350,000	1,350,000
TOTAL PUBLIC WORKS	1,077,250	5,497,900	6,727,239	2,310,000	2,260,000	2,260,000
450 CULTURE & RECREATION						
451.82 Recreational Facility Improvements	689,928	1,702,800	2,344,780	1,381,450	1,321,450	1,321,450
TOTAL CULTURE & RECREATION	689,928	1,702,800	2,344,780	1,381,450	1,321,450	1,321,450
460 URBAN REDEVELOPMENT & HOUSING						
465.83 Industrial Park Infrastructure, Sr. Center	279,812	612,500	563,947	1,622,500	1,622,500	1,622,500
TOTAL URBAN REDEVELOPMENT & HOUSING	279,812	612,500	563,947	1,622,500	1,622,500	1,622,500
470 DEBT SERVICE						
470.00 Debt Service Payments	979,696	1,090,200	1,040,058	1,204,000	1,094,800	1,094,800
TOTAL DEBT SERVICE	979,696	1,090,200	1,040,058	1,204,000	1,094,800	1,094,800
480 CONTRIBUTION TO OTHER GOVMTS.						
480.00 Other Expenditures	355,000	282,500	282,500	-	-	-
TOTAL CONTRIBUTIONS TO OTHER GOVMTS	355,000	282,500	282,500	-	-	-
490 OTHER						
490.00 Transfers Out	65,000	366,000	366,000	118,600	118,600	118,600
TOTAL OTHER	65,000	366,000	366,000	118,600	118,600	118,600
TOTAL CAPITAL IMPROVEMENT FUND	3,528,802	10,408,900	11,546,767	6,636,550	6,417,350	6,417,350
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2007						2,519,617
ACCUMULATED IN 2008						3,905,849
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						6,425,466
ENDING FUND BALANCE						4,086,845
TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS						16,929,661

**CAPITAL IMPROVEMENT
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
CAPITAL IMPROVEMENT FUND						
310 TAXES						
31302 Sales Tax and Use Tax	4,978,054	5,922,000	5,413,269	5,522,000	5,522,000	5,522,000
31305 Sales Taxes - Audits	19,310	10,000	5,391	-	-	-
TOTAL TAXES	4,997,364	5,932,000	5,418,660	5,522,000	5,522,000	5,522,000
330 INTERGOVERNMENTAL REVENUES						
33114 Petro Release Comp Fund	-	-	-	-	-	-
33115 Homeland Security Grant	-	469,000	-	-	-	-
33124 TEA - 21 Grant	-	562,600	562,600	340,000	340,000	340,000
33126 Transit System Grant	88,000	-	-	-	-	-
33130 CDBG Grant	-	-	-	-	-	-
33143 EDI Grants	-	-	-	-	-	-
33406 State STP Funds	-	-	900,200	1,067,800	1,067,800	1,067,800
33499 Other State Grants	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	88,000	1,031,600	1,462,800	1,407,800	1,407,800	1,407,800
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	778,541	400,000	891,000	880,000	880,000	880,000
36700 Donations	444,233	120,000	121,500	220,050	220,050	220,050
36909 Other Miscellaneous Revenue	69,829	-	25,486	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,292,603	520,000	1,037,986	1,100,050	1,100,050	1,100,050
390 OTHER FINANCING SOURCES						
39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
39116 Transfer In from Park and Rec	-	-	-	-	-	-
39117 Transfer In	791,676	-	-	-	-	-
39121 Bond Proceeds	370,123	1,460,100	1,802,022	-	-	-
TOTAL OTHER FINANCING SOURCES	1,161,799	1,460,100	1,802,022	-	-	-
TOTAL CAPITAL IMPROVEMENT FUND	7,539,766	8,943,700	9,721,468	8,029,850	8,029,850	8,029,850
ESTIMATED FUND BALANCE 12-31-07						8,899,811
TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE						16,929,661

E-911
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
214 E-911 FUND						
420 PUBLIC SAFETY						
421.51 E-911	521,452	485,030	552,255	577,800	577,850	577,850
TOTAL E-911	521,452	485,030	552,255	577,800	577,850	577,850
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2007						15,200
ACCUMULATED IN 2008						-
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						15,200
ENDING FUND BALANCE						42
TOTAL E-911 REQUIREMENTS						593,092

E-911
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
E-911 FUND						
310 TAXES						
31600 Telephone Surcharge	254,200	230,000	257,123	235,000	235,000	235,000
TOTAL TAXES	254,200	230,000	257,123	235,000	235,000	235,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	13,184	7,200	10,650	8,000	8,000	8,000
36703 County Contribution	41,325	68,800	76,425	105,600	105,600	105,600
36909 Other Misc.	396	500	5,570	500	500	500
TOTAL MISCELLANEOUS REVENUE	54,905	76,500	92,645	114,100	114,100	114,100
390 OTHER FINANCING SOURCES						
39112 Transfer In - General Fund	50,000	-	-	-	-	-
39113 Transfer In - Capital Improvement Fund	65,000	135,000	135,000	115,000	115,000	115,000
TOTAL OTHER FINANCING SOURCES	115,000	135,000	135,000	115,000	115,000	115,000
TOTAL E-911	424,105	441,500	484,768	464,100	464,100	464,100
ESTIMATED FUND BALANCE 12-31-07						128,992
TOTAL E-911 FUND MEANS OF FINANCE						593,092

LIBRARY FINES
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
226 LIBRARY FINES FUND						
450 CULTURE AND RECREATION						
455.06 Library Fines Fund	9,529	43,290	41,624	33,870	33,900	33,900
TOTAL LIBRARY FINES FUND	9,529	43,290	41,624	33,870	33,900	33,900
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2007						-
ACCUMULATED IN 2008						12,016
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						12,016
ENDING FUND BALANCE						368,931
TOTAL LIBRARY FINES FUND REQUIREMENTS						414,847

LIBRARY FINES
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
LIBRARY FINES FUND						
350 FINES & FORFEITS						
35102 Library Fines	12,043	9,500	12,911	13,000	13,000	13,000
35109 Other	-	-	-	-	-	-
TOTAL FINES & FORFEITS	12,043	9,500	12,911	13,000	13,000	13,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	14,421	11,500	17,212	17,200	17,200	17,200
36700 Donations	1,197	470	21,836	-	-	-
36909 Other Misc. Revenue	14,134	12,000	11,244	11,500	11,500	11,500
36910 Cash over/Short	(38)	-	(3)	-	-	-
TOTAL MISCELLANEOUS REVENUE	29,714	23,970	50,289	28,700	28,700	28,700
TOTAL LIBRARY FINES FUND	41,757	33,470	63,200	41,700	41,700	41,700
ESTIMATED FUND BALANCE 12-31-07						373,147
TOTAL LIBRARY FINES FUND MEANS OF FINANCE						414,847

**URBAN RENEWAL
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
272 URBAN RENEWAL FUND						
460 CONSERVATION AND DEVELOPMENT						
441.00 Urban Renewal Fund	40,594	134,800	110,894	83,850	83,850	83,850
TOTAL URBAN RENEWAL FUND	40,594	134,800	110,894	83,850	83,850	83,850
ENDING FUND BALANCE						64,568
TOTAL REVOLVING LOAN REQUIREMENTS						148,418

**URBAN RENEWAL
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
URBAN RENEWAL FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	6,064	4,000	9,209	5,500	5,500	5,500
36200 Rentals-Buildings	2,800	2,400	2,400	2,400	2,400	2,400
36301 Special Assessments	40,752	41,000	41,287	41,300	41,300	41,300
36302 Int/Penalty Collected	9	-	18	-	-	-
36909 Other Misc. Revenue	1,000	-	-	-	-	-
36912 Principal Coll by Bank	31,115	25,100	17,864	13,200	13,200	13,200
36913 Interest Coll by Bank	1,623	1,600	974	700	700	700
TOTAL MISCELLANEOUS REVENUE	83,363	74,100	71,752	63,100	63,100	63,100
TOTAL URBAN RENEWAL FUND	83,363	74,100	71,752	63,100	63,100	63,100
ESTIMATED FUND BALANCE 12-31-07						85,318
TOTAL URBAN RENEWAL FUND MEANS OF FINANCE						148,418

SIOUX RIVER PROJECT
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
274 SIOUX RIVER PROJECT PHASE V FUND						
462 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Project	377,981	440,478	430,229	567,855	623,140	623,140
TOTAL SIOUX RIVER PROJECT	377,981	440,478	430,229	567,855	623,140	623,140
ENDING FUND BALANCE						14
TOTAL SIOUX RIVER PROJECT REQUIREMENTS						623,154

SIOUX RIVER PROJECT
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
330 INTERGOVERNMENTAL REVENUE						
33121 EPA Section 319 Grant	146,864	190,000	135,360	346,650	346,650	346,650
TOTAL INTERGOVERNMENTAL REVENUE	146,864	190,000	135,360	346,650	346,650	346,650
360 MISCELLANEOUS REVENUE						
36701 Contributions	90,000	90,000	90,000	90,000	90,000	90,000
36703 County Contributions	-	-	-	-	-	-
36704 LKWPD Contributions	1,636	25,000	29,357	25,000	25,000	25,000
36909 Other Misc.	94	-	33	-	-	-
TOTAL MISCELLANEOUS REVENUE	91,730	115,000	119,390	115,000	115,000	115,000
390 OTHER FINANCING SOURCES						
39112 Trans In-General Fund	16,664	-	-	50,000	80,000	80,000
39120 Trans In	-	-	-	-	-	-
39406 SRF Loan Proceeds	-	256,985	172,732	81,205	81,205	81,205
TOTAL OTHER FINANCING SOURCES	16,664	256,985	172,732	131,205	161,205	161,205
TOTAL SIOUX RIVER WATERSHED PHASE V	255,258	561,985	427,482	592,855	622,855	622,855
ESTIMATED FUND BALANCE 12-31-07						299
TOTAL SIOUX RIVER WATERSHED PROJECT PHASE V MEANS OF FINANCE						623,154

TIF 1
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
275 TAX INCREMENT FINANCING FUND1 (TIF1)						
490 OTHER						
490.00 Tax Increment Financing Fund	180,677	175,000	166,395	255,000	255,000	255,000
TOTAL TIF	180,677	175,000	166,395	255,000	255,000	255,000
ENDING FUND BALANCE						(2,446,148)
TOTAL TIF REQUIREMENTS						(2,191,148)

TIF 1
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
TAX INCREMENT FINANCING FUND 1 (TIF1)						
310 TAXES						
31810 TIF Taxes Current	175,326	176,000	163,686	226,500	226,500	226,500
TOTAL TAXES	175,326	176,000	163,686	226,500	226,500	226,500
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	1,441	-	1,432	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUE	1,441	-	1,432	1,000	1,000	1,000
TOTAL TAX INCREMENT FINANCING FUND	176,767	176,000	165,118	227,500	227,500	227,500
ESTIMATED FUND BALANCE 12-31-07						(2,418,648)
TOTAL TIF1 MEANS OF FINANCE						(2,191,148)

TERRY REDLIN FRESH WATER INSTITUTE
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
276 TERRY REDLIN FRESH WATER INSTITUTE FUND						
462 CONSERVATION AND DEVELOPMENT						
462.65 TR Fresh Water Institute	54,924	58,388	69,760	56,540	-	-
TOTAL TR FRESH WATER INSTITUTE	54,924	58,388	69,760	56,540	-	-
ENDING FUND BALANCE						82
TOTAL TR FRESH WATER INSTITUTE REQUIREMENTS						82

TERRY REDLIN FRESH WATER INSTITUTE
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
TERRY REDLIN FRESHWATER INSTITUTE						
330 INTERGOVERNMENTAL REVENUE						
33123 EPA Wetlands Protection Grant	8,880	8,000	15,208	-	-	-
33125 Wetland Education Program	9,299	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	18,179	8,000	15,208	-	-	-
360 MISCELLANEOUS REVENUE						
36700 Donations	-	-	-	-	-	-
36704 LKWPD Contributions	10,000	20,000	20,000	20,000	-	-
TOTAL MISCELLANEOUS REVENUE	10,000	20,000	20,000	20,000	-	-
390 OTHER FINANCING SOURCES						
39112 Trans In-General Fund	26,000	30,000	30,000	35,350	-	-
TOTAL OTHER FINANCING SOURCES	26,000	30,000	30,000	35,350	-	-
TOTAL TERRY REDLIN FRESHWATER INST.	54,179	58,000	65,208	55,350	-	-
ESTIMATED FUND BALANCE 12-31-07						82
TOTAL TERRY REDLIN FRESH WATER INSTITUTE MEANS OF FINANCE						82

SAVE LAKE KAMPESKA
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
277 SAVE LAKE KAMPESKA						
462 CONSERVATION AND DEVELOPMENT						
462.66 Save Lake Kampeska	-	300,000	-	350,000	350,000	350,000
TOTAL SAVE LAKE KAMPESKA	-	300,000	-	350,000	350,000	350,000
ENDING FUND BALANCE						34
TOTAL SAVE LAKE KAMPESKA REQUIREMENTS						350,034

SAVE LAKE KAMPESKA
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
SAVE LAKE KAMPESKA FUND						
330 INTERGOVERNMENTAL REVENUE						
33123 EPA Wetlands Protection Grant	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest	13,419	10,000	17,550	24,050	24,050	24,050
36700 Donations	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	13,419	10,000	17,550	24,050	24,050	24,050
TOTAL SAVE LAKE KAMPESKA FUND	13,419	10,000	17,550	24,050	24,050	24,050
ESTIMATED FUND BALANCE 12-31-07						325,984
TOTAL SAVE LAKE KAMPESKA FUND MEANS OF FINANCE						350,034

TIF 2
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
280 TIF2						
490 OTHER						
490.00 Tax Increment Financing Fund	68,285	76,000	69,905	72,900	72,900	72,900
TOTAL TIF 2	68,285	76,000	69,905	72,900	72,900	72,900
ENDING FUND BALANCE						(1,010,792)
TOTAL TIF 2 REQUIREMENTS						(937,892)

TIF 2
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
TAX INCREMENT FINANCING FUND 2 (TIF2)						
310 TAXES						
31810 TIF Taxes Current	39,741	40,000	51,241	71,300	71,300	71,300
TOTAL TAXES	39,741	40,000	51,241	71,300	71,300	71,300
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	544	-	340	-	-	-
36700 Donation	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	544	-	340	-	-	-
TOTAL TAX INCREMENT FINANCING FUND	40,285	40,000	51,581	71,300	71,300	71,300
ESTIMATED FUND BALANCE 12-31-07						(1,009,192)
TOTAL TIF2 MEANS OF FINANCE						(937,892)

TIF 3
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
281 TIF3						
490 OTHER						
490.00 Tax Increment Financing Fund	415,325	28,000	27,585	28,500	28,500	28,500
TOTAL TIF 3	415,325	28,000	27,585	28,500	28,500	28,500
ENDING FUND BALANCE						(400,137)
TOTAL TIF 3 REQUIREMENTS						(371,637)

TIF 3
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
TAX INCREMENT FINANCING FUND 3 (TIF3)						
310 TAXES						
31810 TIF Taxes Current	19,020	20,000	16,837	32,000	32,000	32,000
TOTAL TAXES	19,020	20,000	16,837	32,000	32,000	32,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	2,680	-	454	-	-	-
36700 Donation	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	2,680	-	454	-	-	-
TOTAL TAX INCREMENT FINANCING FUND	21,700	20,000	17,291	32,000	32,000	32,000
ESTIMATED FUND BALANCE 12-31-07						(403,637)
TOTAL TIF2 MEANS OF FINANCE						(371,637)

**DEBT SERVICE FUNDS
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
301 GO BONDS 2002						
470 GO BONDS 2002						
470.02 Principal & Interest Payments	385,968	396,600	396,078	411,100	411,100	411,100
TOTAL GO BONDS 2002	385,968	396,600	396,078	411,100	411,100	411,100
ENDING FUND BALANCE						143,742
TOTAL GO BONDS 2002 REQUIREMENTS						554,842

**DEBT SERVICE FUNDS
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
DEBT SERVICE GO BONDS 2002						
310 TAXES						
31101 Current Property Taxes	403,794	415,357	414,517	430,529	430,529	430,529
31102 Delinquent Taxes	34	-	-	-	-	-
31107 Tax on Mobile Homes	490	-	239	-	-	-
31901 Penalty & Interest	510	-	323	-	-	-
TOTAL TAXES	404,828	415,357	415,079	430,529	430,529	430,529
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	6,499	2,000	5,477	4,000	4,000	4,000
TOTAL MISCELLANEOUS REVENUE	6,499	2,000	5,477	4,000	4,000	4,000
TOTAL GO BOND 2002	411,327	417,357	420,556	434,529	434,529	434,529
ESTIMATED FUND BALANCE 12-31-07						120,313
TOTAL GO BONDS 2002 MEANS OF FINANCE						554,842

**CAPITAL PROJECT FUNDS
EXPENDITURES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
502 EVENT CENTER PROJECT						
450 CAPITAL PROJECT						
456.01 Event Center Project	791,676	-	-	-	-	-
TOTAL EVENT CENTER PROJECT	791,676	-	-	-	-	-
ENDING FUND BALANCE						-
TOTAL EVENT CENTER PROJECT REQUIREMENTS						-
503 FAMILY AQUATIC CENTER PROJECT						
450 CAPITAL PROJECT						
456.01 Pool Project	915,598	-	73,259	-	-	-
TOTAL AQUATIC CENTER PROJECT	915,598	-	73,259	-	-	-
ENDING FUND BALANCE						755,629
TOTAL AQUATIC CENTER PROJECT REQUIREMENTS						755,629

**CAPITAL PROJECT FUNDS
REVENUES**

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
CAPITAL PROJECTS						
EVENT CENTER PROJECT						
36 MISCELLANEOUS REVENUE						
36100 Interest Earned	31,968	-	-	-	-	-
36909 Other Miscellaneous Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	31,968	-	-	-	-	-
39 OTHER FINANCING SOURCES						
39114 Transfer in Capital Improvement	-	-	-	-	-	-
39121 Bond Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL EVENT CENTER PROJECT	31,968	-	-	-	-	-
ESTIMATED BALANCE 12-31-07						-
TOTAL EVENT CENTER PROJECT FUND MEANS OF FINANCE						-
FAMILY AQUATIC CENTER PROJECT						
36 MISCELLANEOUS REVENUE						
36100 Interest Earned	85,894	-	23,638	-	-	-
TOTAL MISCELLANEOUS REVENUE	85,894	-	23,638	-	-	-
39 OTHER FINANCING SOURCES						
39101 Sale of Capital Assets	-	-	-	-	-	-
39114 Transfer in Capital Improvement	-	-	-	-	-	-
39121 Bond Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL AQUATIC CENTER PROJECT	85,894	-	23,638	-	-	-
ESTIMATED BALANCE 12-31-07						755,629
TOTAL AQUATIC CENTER PROJECT FUND MEANS OF FINANCE						755,629

ENTERPRISE FUNDS

WASTE WATER
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
600 PUBLIC ENTERPRISE						
604 SEWER						
430 PUBLIC WORKS						
432.52 Sewer Maintenance	663,617	748,380	733,557	1,067,950	1,067,950	1,067,950
432.53 Collections Systems Improv	420,005	1,183,200	67,907	430,000	430,000	430,000
432.56 Sewer Treatment	628,168	746,128	809,647	814,398	814,400	814,400
432.57 Industrial Pretreatment	132,000	138,550	139,674	153,000	153,000	153,000
432.58 Laboratory	160,867	173,630	171,635	183,750	183,750	183,750
TOTAL SEWER	2,004,656	2,989,888	1,922,420	2,649,098	2,649,100	2,649,100

WASTE WATER
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
SEWER FUND						
SEWER COLLECTION SYSTEM						
SANITARY SEWER MAINTENANCE						
330 INTERGOVERNMENTAL REVENUE						
33499 Other State Grants	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	232,465	200,000	296,258	225,000	225,000	225,000
36301 Special Assessments	627	600	627	600	600	600
36302 Int/Penalty	-	-	313	-	-	-
36401 Sale of Fixed Assets	164	-	82	-	-	-
36909 Other Misc Revenue	238	-	1,298	-	-	-
TOTAL MISCELLANEOUS REVENUE	233,494	200,600	298,578	225,600	225,600	225,600
380 ENTERPRISE OPERATING REVENUES						
38301 Charges-Treas Collection	1,961,440	1,977,000	1,984,817	2,000,000	2,000,000	2,000,000
38302 Penalty-Treas Collection	13,392	12,500	13,591	13,500	13,500	13,500
38304 Sewer Consumption Collections	599,752	580,000	580,212	587,000	587,000	587,000
38305 Charges-Industrial Consumption	128,158	105,000	122,212	108,000	108,000	108,000
38306 Surcharges	5,525	6,000	3,022	6,000	6,000	6,000
38307 Tapping Fees	3,090	1,500	2,630	2,000	2,000	2,000
38309 Other	1,245	1,200	1,226	1,200	1,200	1,200
TOTAL ENTERPRISE OPERATING REVENUES	2,712,602	2,683,200	2,707,710	2,717,700	2,717,700	2,717,700
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	-	-	-	-	-	-
39406 SRF Loan Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL SANITARY SEWER MAINTENANCE	2,946,096	2,883,800	3,006,288	2,943,300	2,943,300	2,943,300
COLLECTION SYSTEMS IMPROVEMENTS						
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	151,558	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	151,558	-	-	-	-	-
TOTAL COLL. SYSTEMS IMPROVEMENTS	151,558	-	-	-	-	-
WWTF IMPROVEMENT PROJECT						
330 INTERGOVERNMENTAL REVENUE						
33123 EPA Grant	-	-	-	-	-	-
33413 Consolidated State Grant	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
TOTAL WWTF IMPROVEMENT PROJECT	-	-	-	-	-	-

WASTE WATER
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
SEWER TREATMENT PLANT						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	4,908	-	269	-	-	-
TOTAL MISCELLANEOUS REVENUE	<u>4,908</u>	<u>-</u>	<u>269</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SEWER TREATMENT PLANT	4,908	-	269	-	-	-
INDUSTRIAL PRETREATMENT PROGRAM						
360 MISCELLANEOUS REVENUE						
35109 Other Fines	200	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
380 ENTERPRISE OPERATING REVENUE						
38303 IPP Permit Fees	240	-	408	-	-	-
TOTAL ENTERPRISE OPERATING REVENUE	<u>240</u>	<u>-</u>	<u>408</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INDUSTRIAL PRETREATMENT PROGRAM	440	-	408	-	-	-
LABORATORY						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	-	-	73	-	-	-
TOTAL MISCELLANEOUS REVENUE	<u>-</u>	<u>-</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LABORATORY	-	-	73	-	-	-
TOTAL SEWER FUND	3,103,002	2,883,800	3,007,038	2,943,300	2,943,300	2,943,300

SOLID WASTE
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
605 SOLID WASTE						
430 PUBLIC WORKS						
432.30 Solid Waste Collection	521,569	506,930	487,322	531,440	531,450	531,450
432.40 Solid Waste Disposal	851,854	838,330	796,393	1,016,350	961,850	961,850
432.45 Solid Waste Recycling	311,337	549,226	313,017	482,246	482,250	482,250
TOTAL SOLID WASTE	1,684,760	1,894,486	1,596,731	2,030,036	1,975,550	1,975,550

SOLID WASTE
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
SOLID WASTE COLLECTION						
360 MISCELLANEOUS REVENUE						
36909 Other Misc Revenue	279	200	265	200	200	200
TOTAL MISCELLANEOUS REVENUE	279	200	265	200	200	200
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	419,720	420,000	424,444	424,000	424,000	424,000
38402 Penalty	28,753	28,000	29,792	29,000	29,000	29,000
TOTAL ENTERPRISE OPERATING REVENUE	448,473	448,000	454,236	453,000	453,000	453,000
TOTAL SOLID WASTE COLLECTION	448,752	448,200	454,501	453,200	453,200	453,200
SOLID WASTE DISPOSAL						
320 LICENSES AND PERMITS						
32104 Commercial Hauler Permits	-	400	250	-	-	-
TOTAL LICENSES AND PERMITS	-	400	250	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	150,140	132,000	196,035	146,000	146,000	146,000
36401 Sale of Fixed Assets	16	-	2,149	-	-	-
36909 Other Misc Revenue	954	-	3,151	-	-	-
36910 Cash Short & Over	(19)	-	7	-	-	-
TOTAL MISCELLANEOUS REVENUE	151,091	132,000	201,342	146,000	146,000	146,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	205,076	205,000	207,286	207,000	207,000	207,000
38402 Penalty	15,642	15,000	21,456	21,000	21,000	21,000
38403 Individual Tipping Fees	88,354	82,000	85,852	86,000	86,000	86,000
38404 Commercial Tipping Fees	852,812	880,000	866,370	833,000	833,000	833,000
TOTAL ENTERPRISE OPERATING REVENUE	1,161,884	1,182,000	1,180,964	1,147,000	1,147,000	1,147,000
390 OTHER FINANCING SOURCES						
39101 Sale of General Fixed Assets	-	-	-	-	-	-
39107 Capital Contributions	2,174	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	2,174	-	-	-	-	-
TOTAL SOLID WASTE DISPOSAL	1,315,149	1,314,400	1,382,556	1,293,000	1,293,000	1,293,000
SOLID WASTE RECYCLING						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	20,220	12,000	16,991	15,000	15,000	15,000
TOTAL MISCELLANEOUS REVENUE	20,220	12,000	16,991	15,000	15,000	15,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	351,296	352,000	355,348	355,000	355,000	355,000
38402 Penalty	23,248	15,000	24,868	24,000	24,000	24,000
38410 Sale of Carts	17,433	21,000	13,013	11,000	11,000	11,000
TOTAL ENTERPRISE OPERATING REVENUE	391,977	388,000	393,229	390,000	390,000	390,000
TOTAL SOLID WASTE RECYCLING	412,197	400,000	410,220	405,000	405,000	405,000
TOTAL SOLID WASTE FUND	2,176,098	2,162,600	2,247,277	2,151,200	2,151,200	2,151,200

AIRPORT
EXPENDITURES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
606 AIRPORT						
430 PUBLIC WORKS						
435.00 Airport	288,556	444,080	373,807	392,850	371,400	371,400
435.03 A.I.P. Project	435,151	7,700,000	7,634,875	155,000	155,000	155,000
TOTAL AIRPORT	723,707	8,144,080	8,008,681	547,850	526,400	526,400

AIRPORT
REVENUES

	ACTUAL FY 06	BUDGET FY 07	PROJECTED FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
AIRPORT						
310 TAXES						
31201 Airflight Tax	10,190	13,000	6,754	9,800	9,800	9,800
TOTAL TAXES	10,190	13,000	6,754	9,800	9,800	9,800
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	12,728	11,000	7,462	6,000	6,000	6,000
36401 Sale of Fixed Assets	47	-	-	-	-	-
36909 Other Misc. Revenue	218	-	115	-	-	-
TOTAL MISCELLANEOUS REVENUE	12,993	11,000	7,577	6,000	6,000	6,000
380 ENTERPRISE OPERATING REVENUE						
38402 Penalty	202	100	237	-	-	-
38501 Landing Fees	14,929	14,200	14,200	14,500	14,500	14,500
38502 Hanger Rental - General Aviation	22,204	21,000	21,000	24,500	24,500	24,500
38503 FBO Rental	15,047	15,000	15,000	15,000	15,000	15,000
38504 Terminal Rental	31,419	30,400	30,400	30,500	30,500	30,500
38505 Other Rental	17,626	18,600	18,600	10,000	10,000	10,000
38506 Fuel Flowage Fees	4,500	4,500	4,500	4,500	4,500	4,500
38507 Farming Proceeds	3,641	-	-	6,000	6,000	6,000
38508 Rental Car Income	1,517	2,000	-	-	-	-
38509 Other - Misc.	1,370	1,100	7,090	3,000	3,000	3,000
TOTAL ENTERPRISE OPERATING REV	112,455	106,900	111,027	108,000	108,000	108,000
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	-	-	-	-	-	-
39112 Trans In-General Fund	100,000	100,000	100,000	109,900	100,000	100,000
39113 Trans In-Capital Improvement Fund	-	231,000	231,000	3,600	3,600	3,600
TOTAL OTHER FINANCING SOURCES	100,000	331,000	331,000	113,500	103,600	103,600
AIRPORT IMPROVEMENT PROJECT (A.I.P.)						
330 INTERGOVERNMENTAL REVENUE						
33113 FAA Grant	498,301	7,315,000	7,892,310	147,250	147,250	147,250
33413 SD DOT Grant	45,538	154,000	146,323	3,100	3,100	3,100
33414 Amtrak Grant	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	543,839	7,469,000	8,038,633	150,350	150,350	150,350
TOTAL AIRPORT	779,477	7,930,900	8,494,991	387,650	377,750	377,750

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 Sewer and Solid Waste Enterprise funds will transfer 5% 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" (undesignated 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 the long-term Capital Improvement Plan annually 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.

Investment Policy

- * The City will pool cash from its various funds for investment purposes to maximize potential earning.
- * The City will analyze market conditions and potential investments to maximize its yield while maintaining the integrity, diversification, and safety of the principal
- * The City's accounting system will provide regular information concerning cash position and investment performance.

(See the following pages for a detailed investment policy.)

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, Sewer, 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 as 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 our 2006 CAFR are as follows: General Fund, Capital Improvement Fund, Tax Increment Financing 1 Fund and Tax Increment Financing 2 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: Park & Recreation, BBB Sales Tax, Watertown Community Recreation Center, Casualty Reserve, Library Building, Capital Improvement Sales Tax, E-911, Library Fines, Urban Renewal, Sioux River Watershed Project, Tax Increment Financing Districts 1, 2, and 3, and Save Lake Kampeska.

Capital Projects Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Family Aquatic Center Fund is included in this 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 only the 2002 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 – Funds that 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 Waste Water, 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, water and water bond). 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 a discretely presented component unit, Watertown Housing and Redevelopment Commission.

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 employee 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. "Year One" of the Capital Improvement Plan (CIP), once adopted by the Council, becomes the capital budget for the upcoming fiscal year. The other years of the CIP are not considered a budget, but 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 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 and operating budget requests. The Mayor makes changes to the budget requests based on the priorities and needs in the coming year.

The preliminary budget books are assembled using the current year CIP information for the capital expenditures and the Mayor's recommended operating 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 approves the CIP budget in August before the preliminary budget book is assembled and distributed. The current year's CIP numbers are used in the capital expenditure portion of the proposed budget.

The City council must adopt the final budget for the next fiscal year on or before the 30th 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 these grant funds by simply approving a motion to do so.

CITY OF WATERTOWN, SOUTH DAKOTA

2008 Budget Calendar

MAY

May 1

Finance Office distributes budget request forms for Capital Improvement Plan (CIP); Personnel Changes, Overtime, Part-time/Temporary Salaries to Department Heads.

May 18

Departments submit CIP Project requests/revisions Personnel Changes, Overtime, Part-time/Temporary Salaries to Department Heads.

JUNE

Mayor and Finance Officer meet with Department Heads to review personnel and CIP requests.

Department Heads continue to work on operation and maintenance requests and revenue estimates.

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 9

Finance Office distributes Budget Request form for Operation and Maintenance and Revenue Estimates worksheets to Dept Heads. Mayor prepares proposed CIP update and distributes to Council and Department Heads.

JULY (continued)

July 16

City Council takes public input on CIP.

July 20

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

Mayor presents personnel recommendations and Finance Office begins compiling preliminary budget.

AUGUST

August 6

City adopts CIP at regular Council Meeting.

Mayor and Finance Officer meet with Departments Heads as needed to discuss requests.

August 10

Mayor prepares proposed budget and is distributed to City Council.

August 21

Public Budget Hearings are held and proposed budget is presented to the City Council and the public.

SEPTEMBER

September 4

First reading of the 2008 Annual Budget and Appropriation Ordinance.

September 17

Second reading and final public hearing on the 2008 Annual Budget and Appropriation Ordinance.

September 29

Publish the 2008 Annual Budget and Appropriation Ordinance as required by law.
Certify 2007 property tax levy payable in 2008 to the County Auditor.

OCTOBER/NOVEMBER

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

Mission Statement

(Formal Adoption pending)

Foster prosperity, promote public welfare, provide essential services, and enhance quality of life for the Watertown community.

Goals and Objectives

It is the mission of the City of Watertown and its officials to achieve for the citizens of this community the highest level to the quality of life that can be attained. In our efforts to achieve this mission, many goals emerge to guide the City leaders in the allocation of the available resources.

1. Economic Prosperity

Few, if any, of the City's overall goals can be achieved without sustained economic prosperity within the community. To this end, the City has established several objectives directed toward this goal. It is the objective of the City to promote economic vitality in Watertown by encouraging economic development under the following objectives:

- Maintain low property tax rates - ongoing
- Maintain competitive enterprise user charge rates- ongoing
- Keep the City on solid financial footing by living within our means and maintaining healthy fund balances and reserves – ongoing
- Market and promote the City as a regional trade and tourist center – ongoing
- Plan for orderly growth with a comprehensive land use plan and a long-term capital improvement plan – ongoing
- Promote economic development efforts targeting expansion of existing industries and recruitment of new industry – ongoing
- Coordinate with Focus Watertown to promote growth - ongoing

Progress/Results:

The 2008 budget reflects a decrease in the General Fund property tax rate of about 6.3%. The City's special mill levy to repay the Event Center General Obligation Bonds will also decrease this year by 9.0%. Overall, a homeowner in Watertown will see the total combined tax rate levied on their home by all taxing jurisdictions decrease by 0.888 mills, or 5.5% from last year. This overall decrease reflects the lower City levies in addition to lower levies by Codington County and the Watertown School District.

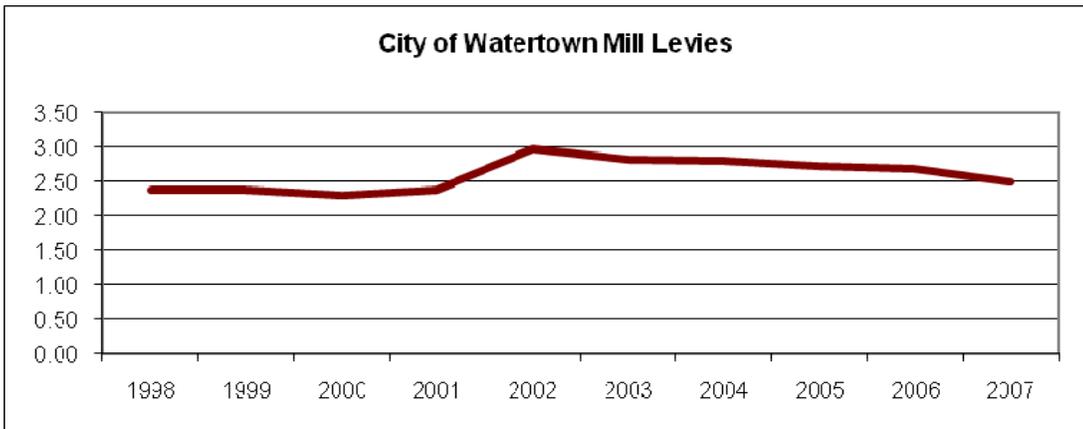
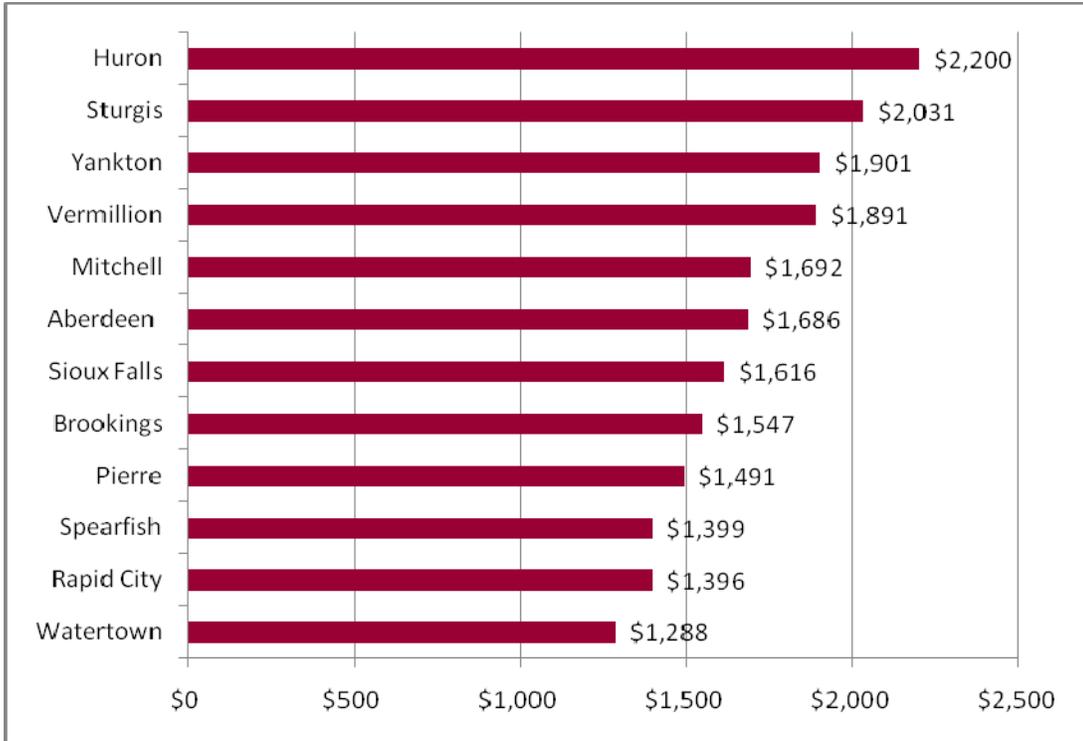
The City is positioned reasonably well financially to weather adversity or significant unanticipated expenditures by virtue of the solid fund balances and reserves established within this budget. The City's investment program has continued to see improvement in 2007 with moderate increases in short-term interest rates.

The 2008 budget includes a major commitment to further develop existing businesses and recruit new desirable industries to Watertown. For the eighth consecutive year, a cash contribution is budgeted for the Focus Watertown's economic development efforts. The City is the largest financial contributor to Focus Watertown's efforts to improve the future economic prosperity in Watertown by pledging \$50,000 per year for that organization.

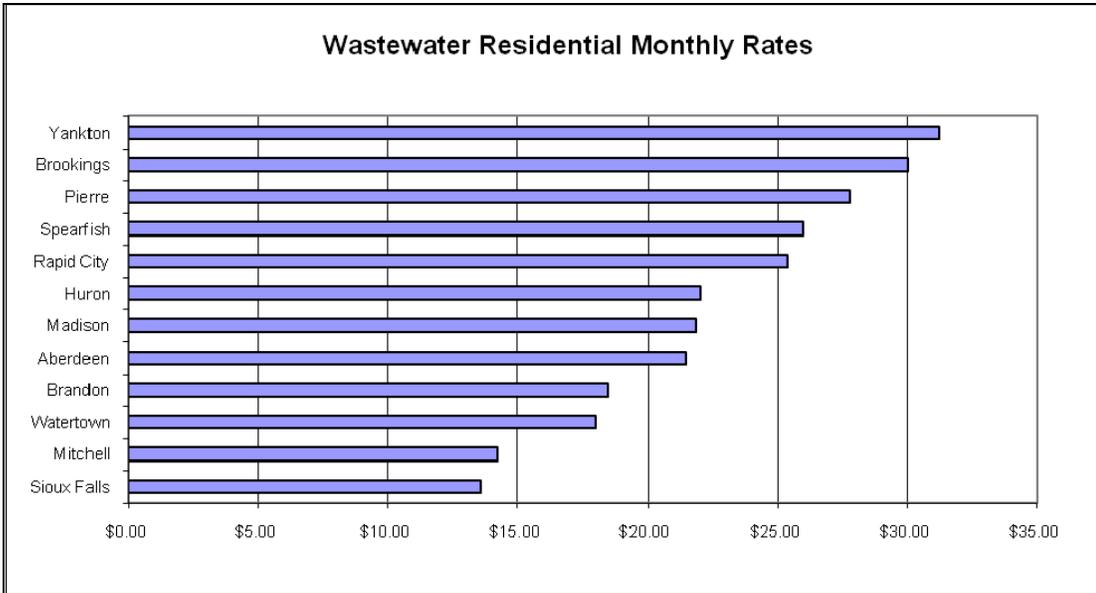
The 2008 budget significantly increases the City's already solid commitment to economic development by earmarking \$430,000 for necessary development of the City's existing industrial parks.

Performance Measures: (see individual department budgets for additional measures)

This graph is a Comparison of the 2007 tax rate on a house with a market value of \$100,000 for first class municipalities in South Dakota with this information available.

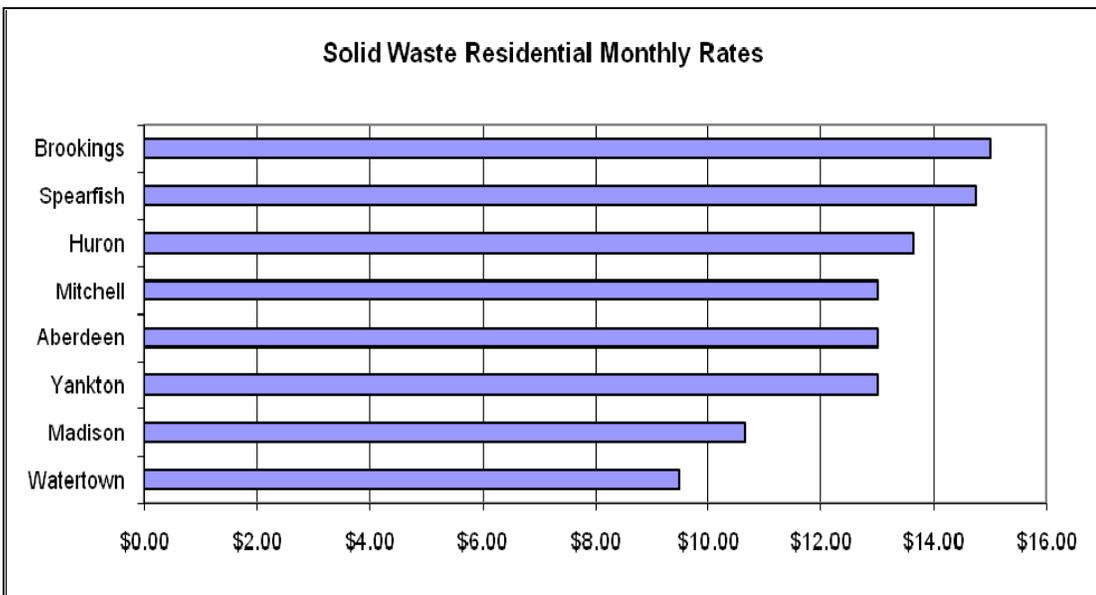


This graph is a comparison of wastewater residential charges based on 900 cubic feet of water usage for first class municipalities that provide wastewater service.



(Source: South Dakota Municipalities)

Not all first class municipalities in South Dakota provide solid waste collection to the residents. Watertown provides weekly collection of garbage, recycling items (paper, plastic, cardboard, cans) and yard waste.



(Source: South Dakota Municipalities)

2. Safeguarding our Community

The safety of the community is enhanced by economic prosperity; but it is more directly affected by the public safety services provided by the City. Objectives to achieve our goal of a safe community include the following:

- Adequate staffing of the Police, Fire, Building Official and Street Departments - ongoing
- Proper training of law enforcement officers, firefighters, paramedics, dispatchers, street maintenance personnel and building inspectors - ongoing
- Timely upgrade and replacement of public safety equipment – ongoing
- Adequate facilities from which public safety services can be provided - ongoing

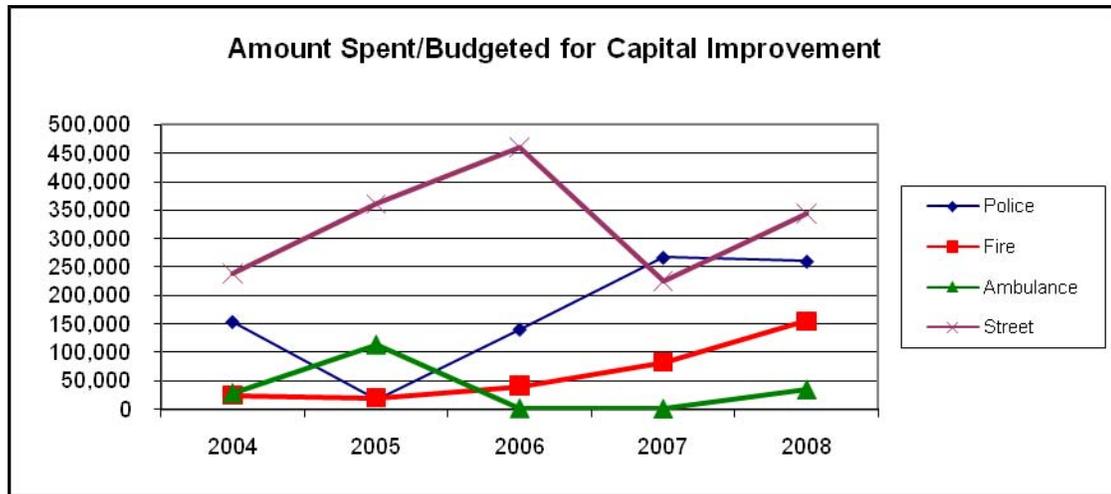
Progress/Results:

In 2006, the Police Department published a S.W.O.T (Strengths, Weakness, Opportunity, Threat) analysis and created a new mission statement and core values. This allows the City to take a proactive approach with the safety of our growing community. The Police Department also held Camp Chance for “at risk” youth due to economic background, environment, abused and neglected children. Officers volunteered their time to be a part of the community to make a positive impact on youth in Watertown. The Police Department maintains two full-time School Resource Officer (SRO) positions funded jointly with the Watertown School District. In conjunction with the Codington County Sheriff's Office, a New World's Records Management System was installed for police and E-911 emergency management staff. In 2007, additional grant funds were received to update the software for this management system and to implement a new computer-aided dispatch system. Equipment replacements and upgrades for 2008 include \$488,500 for the Police and Fire Departments for various items including computer equipment & software and ambulance equipment and replacement of patrol cars as scheduled. Much of the planned upgrades for computer equipment and software will be dependent upon securing federal grant funds.

Performance Measures: (see individual department budgets for additional measures)

City	One Sworn Police Officer per # citizens	One Firefighter per # citizens	One Paramedic per # citizens
Aberdeen	587	548	587
Brandon	569	Volunteer	Not City Run
Brookings	638	Volunteer	1,850
Huron	517	1,487	Not City Run
Madison	654	Volunteer	Not City Run
Mitchell	607	728	1,618
Pierre	578	Volunteer	Not City Run
Rapid City	961	1,192	3,506
Sioux Falls	574	494	Not City Run
Spearfish	538	Volunteer	Not City Run
Sturgis	403	Volunteer	1,288
Vermillion	651	Volunteer	9,765
Watertown	578	653	750
Yankton	588	Volunteer	Not City Run

City of Watertown Fire/Ambulance Statistics	
Total Number of Firefighters/ambulance personnel	31
Number of Firefighters/ambulance personnel certified paramedics	27
Number of Firefighters/ambulance personnel certified Hazmat Technicians	28



3. Provide Citizens with Culture and Recreation

The City’s goal of enhancing the quality of life in Watertown by offering an abundance of cultural and recreational opportunities for residents falls on three City departments: Parks, Recreation & Forestry Department; Watertown Regional Library; and Watertown Community Recreation Center. The following objectives are intended to achieve this goal:

- Offer a wide range of recreational programs and facilities for individuals of various ages, interests and abilities - ongoing
- Recreational facility developments in 2008 as part of the capital improvement plan.
- Offer a high quality health and fitness center - ongoing
- Offer a modern regional library - ongoing

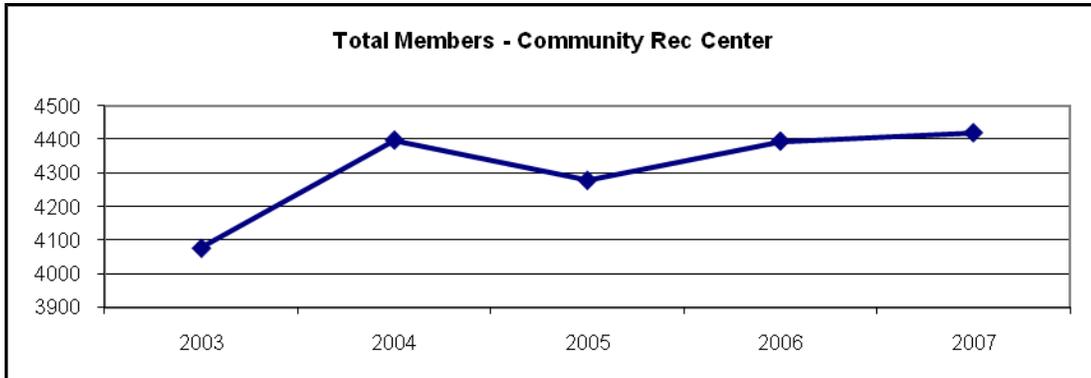
Progress/Results:

The 2008 budget advances these objectives by committing almost \$1.6 million of capital improvement funding for expanding and improving recreational facilities and equipment in 2008. Projects planned for 2008 are as follows:

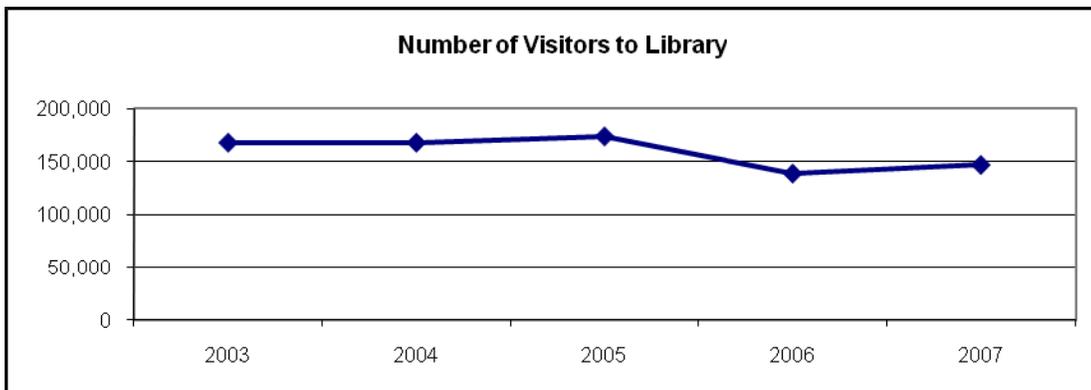
- Campground Improvements
- Park & Playground Improvements
- Recreation Trail System/Improvements
- Golf Course renovation projects
- Zoo Exhibit Improvements
- Soccer Complex Improvements
- Mausoleum Renovations at Mount Hope Cemetery – Phase 2
- Rec Center improvements

Performance Measures: (see individual department budgets for additional measures)

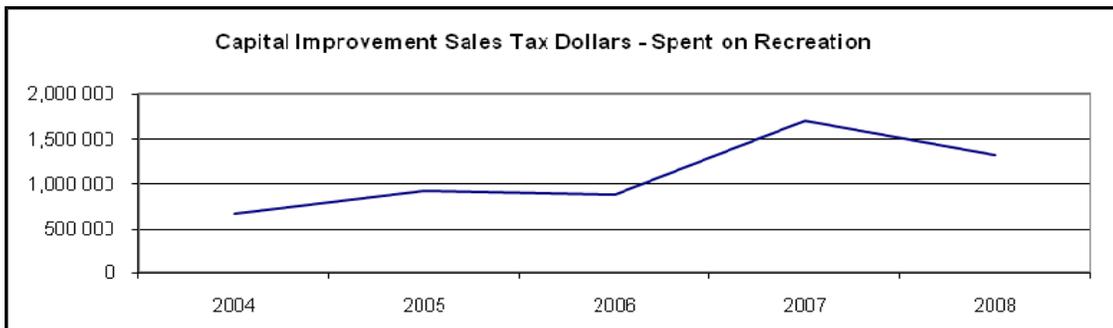
The Watertown Community Recreation Center offers members racquetball courts, elevated walking/running track, doublewide gym, Olympic-sized pool and fitness/weight equipment. Memberships for the Rec Center include: Family, Adult, 55+Single, 55+Couple, Jr/Sr High, Youth, and Lake Area Technical Institute student.



The Watertown Regional Library recently completed a nearly \$5 million expansion/remodel. In mid-2007 after having been relocated for over a year, the library moved back into the new library which is double the size of the previous library. Visitor counts have already shown a dramatic increase.



The importance of quality of life issues are reflected in the Capital Improvement Fund dollars committed each year to the recreation projects.



4. Protect Environment

Much of the City's budget is directed toward the goal of providing a clean and healthful environment for our community. The primary goal under this general heading is complete compliance with the various state and federal environmental requirements. The objectives required to meet this goal include the following:

- Effective treatment of the community's wastewater - ongoing
- Effective landfill disposal of the solid waste for the entire region - ongoing
- Aggressive diversion of recyclables from the solid waste stream - ongoing
- Enhancement of the water quality of Lake Kampeska, Pelican Lake and the Big Sioux River and protection of the area's groundwater – ongoing
- Implement the Federally mandated Clean Water Act - Storm Water Phase 2 program - ongoing

Progress/Results:

The solid waste collection program has fully implemented the automated pickup of both household and yard wastes for residents of Watertown for a number of years now. These programs have been well received by the community and will bear operational cost savings for many years ahead. In 2008, residents will be offered recycling containers that can also be emptied using an automated truck. A yard waste drop off site within the City was utilized in 2007 and is planned again for 2008 to be open in the spring and fall for residents to dump yard waste and leaves. This has been very successful and appreciated by residents.

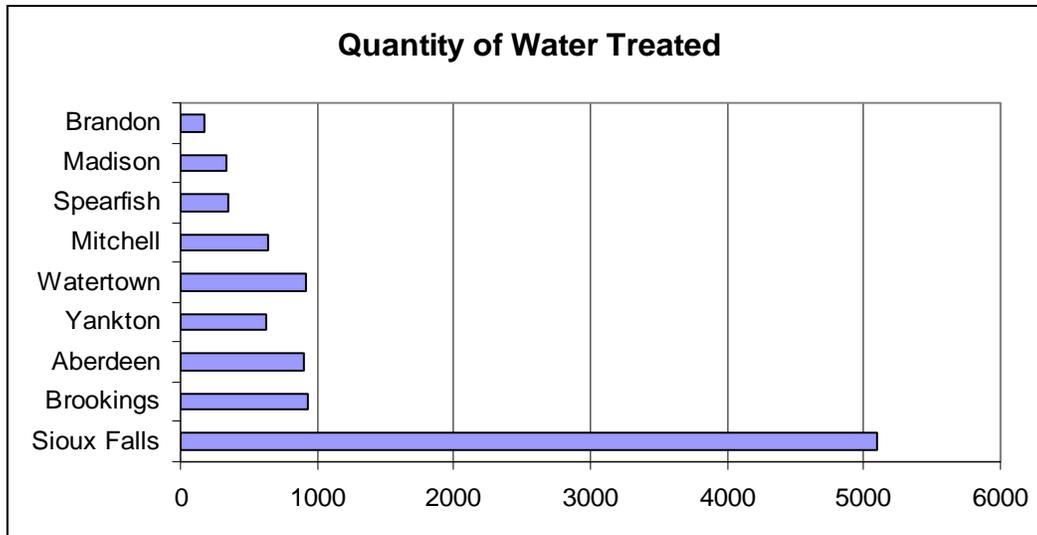
In early 2008, the most recent phase of the City's ongoing effort to improve the quality of water in our lakes and river will draw to an end. The Big Sioux River Watershed Project originated in 1994 with the first EPA Section 319 grant. This project has succeeded beyond expectations and continues to make great strides at improving the quality of water in the Big Sioux River, Lake Kampeska and, to a lesser extent, Pelican Lake. The 2008 budget reflects the implementation of the next phase in this ongoing program which will be dependent upon federal funding that is yet to be secured. This program is directed at improving land use practices in the watershed and thereby enhancing the water quality by reducing sediment and nutrient runoff.

The 2008 budget includes funds to continue implementing the Clean Water Act – Stormwater Phase 2 which at this point 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 on into the river.

Performance Measures: (see individual department budgets for additional measures)

The Wastewater Treatment Plant in Watertown received 1st place in both Region 8 and Nationals for the US EPA Clean Water Act Recognition Award for Operations and Maintenance Excellence, Medium Advance Treatment Plant from the Environmental Protection Agency in 2006. The following graph is measured in 1,000's.



5. Continue Developing and Improving Infrastructure

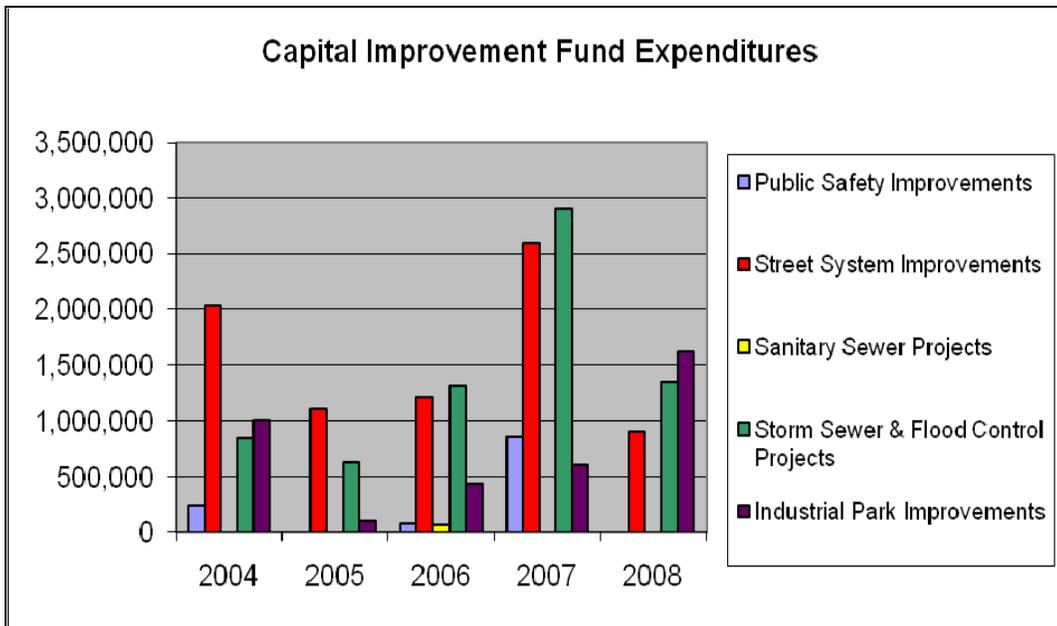
Providing sound infrastructure systems establishes the foundation upon which the City can develop the many objectives to achieve the mission of the City as described above. Without these systems, none of the goals will be achieved. The City updates the formal long-term capital improvement plan (CIP) each year in August as part of the annual budgeting and planning process. The CIP is not included in this document, but has been published as a separate document along with maps depicting the projects included in the plan. The CIP is supported and augmented by the underlying plans and programs including Major Capital Improvement Project (CIP) Summary and Capital Outlay Accumulation Five-year Plan. The objectives to accomplish the goal are as follows:

- Implement year – 1 of the City's updated long-term capital improvement plan.
- Maintain street improvement program, which includes a 15 to 20-year overlay plan and a five-year seal coating preventive maintenance plan. The overlay program is funded from the Capital Improvement Sales Tax Fund and the seal-coating plan is funded within the General Fund Street Department budget.
- Continue the Capital Outlay Accumulation within the Governmental Funds for replacement of equipment as authorized by South Dakota Codified Laws.
- Continue providing funding for the long-term plan for storm sewer improvements
- Provide funding for completion of recreational facility improvement projects

Progress/Results:

Capital spending in the 2008 budget shows an overall decrease of \$11.4 million from \$19.6 million in 2007 to \$8.2 million in 2008. This significant decrease reflects two large 2007 projects – the library building and an airport runway/taxiway project which caused a spike in capital spending for 2007. The 2008 Appropriation Ordinance includes a Capital Outlay Accumulation of about \$7.9 million to fund the governmental fund requirements of the CIP. This amount represents the total amount set aside in 2008 and prior years for future capital outlay spending in years 2009-2011. As a companion to the 2008 budget ordinance the Council has adopted a formal resolution to establish a capital outlay accumulation plan in the General and Special Revenue Funds and a Replacement and Depreciation Reserve in the Enterprise Funds to set aside funds to be available to fund the CIP in future years.

Performance Measures: (see individual department budgets for additional measures)



Street

The City has 1,500 blocks of asphalt streets. Approximately Sixty (60) blocks of street are overlaid annually.

A two (2) inch overlay of asphalt requires two hundred (200) tons of asphalt mix for one (1) block of street measuring 40 by 440 feet.

The 2008 budget provides \$600,000 for the Street Overlay Program. This amount is sufficient to complete the milling and overlay of sixty (60) blocks of streets.

6. Use Technology to Work Smarter

In order to better serve our citizens, employees, and vendors, the City is identifying areas that technology could enhance the level of service and make it more efficient or effective. The objectives identified to meet this goal include the following:

- Enhance the usefulness of the City's website, regular updates - ongoing
- Work toward a more paperless government - ongoing
- City Council members to use laptops - ongoing
- Enhance use of GOV-TV – ongoing
- Determine feasibility of more extensive use of technology in the Finance related functions

Progress/Results:

In 2005 the Information Technology Department was started and the first full time Network Administrator was hired. Some significant accomplishments this past year in the area of technology include the following:

- Ongoing redesign of City of Watertown website.
- Implementation of document imaging system in the Finance Office
- Filled vacancy in the Network Administrator Position



100 GENERAL FUND

Revenue 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
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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 placed in the Council comprised of two Aldermen elected from each of five wards for overlapping four-year terms.

2007 Highlights

- The 1st Ave. Extension Project design, funding, and bidding were completed with the construction process to begin in the fall.
- Continue to work to ensure the completion of the southern connection project.

Performance Measures

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

Objectives:

- ◇ To formulate policy in response to current and future needs.
- ◇ To develop processes and management practices necessary to meet needs while ensuring a minimum of bureaucracy.
- ◇ To adopt a balanced budget.
- ◇ To maintain the property tax mill levy at a fairly constant level.

Measures	2006 Actual Total	2007 Actual 1/1-06/30	2007 Estimated Total	2008 Projected Total
Adopt a balanced budget	YES	YES	YES	YES
Property Tax Mill Levy	2.68	N/A	2.50	N/A
Number of Council Meetings	24	14	27	24
Percentage of Attendance by Council Members	93%	86%	92%	95%

MAYOR & CITY COUNCIL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	1,845	-	-	-	0.0%
Total Revenues	1,845	-	-	-	0.0%
Expenditures					
Personal Services	174,477	176,070	177,400	1,330	0.8%
Other Current Expenses	37,619	65,060	61,300	(3,760)	-5.8%
Capital Outlay	-	-	-	-	0.0%
Total Expenditures	212,096	241,130	238,700	(2,430)	-1.0%

Significant Budget and Personnel Changes

Personal Services	+	\$ 1,330	COLA, salary adjustment from compensation plan
Consultant Services	-	\$ 1,900	Adjust to reflect actual spending
Subscription & Membership	+	\$ 2,000	Adjust to reflect actual spending
Special Projects	-	\$ 2,000	Adjust to reflect actual spending
Gov-TV	-	\$ 2,000	Planned projects decreased

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Mayor	1	1	1	1	1
Mayor's Administrative Asst. (FTE)	.5	.5	.5	.5	.5
Alderspersons	10	10	10	10	10
Total	11.5	11.5	11.5	11.5	11.5

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 such 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: To provide a contingency account of \$500,000.

Objectives:

- ◇ To 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of transfers	9	2	7	7
Total dollar amount of transfers	119,650	15,400	86,500	N/A

CONTINGENCY ACCOUNT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	0.0%
Total Revenue	-	-	-	-	0.0%
Expenditures					
Other Expenditures	-	500,000	500,000	-	0.0%
Total Expenditures	-	500,000	500,000	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

Summary of Personnel

There are no personnel 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.

2007 Highlights

- Negotiations were completed with landowners to facilitate the First Avenue North Extension Project.
- Legal assistance was provided for the Library renovation and Mount Hope Mausoleum restoration.
- Continued to assist the Municipal Utilities with their Water Plant expansion project.
- Provide legal counsel to all City departments.

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Attorney cost per hour vs. private practice per hour cost	\$60/\$130	\$65/\$140	\$65/\$150	\$70/\$150
Number of Council Meetings attended	24	14	27	24

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of Ordinances revised	12	8	12	12
Total number of Boards and Commissions Attorney provides legal service	9	9	9	9

ATTORNEY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	249	20,600	21,000	400	1.9%
Total Revenues	249	20,600	21,000	400	1.9%
Expenditures					
Personal Services	115,591	115,925	125,650	9,725	8.4%
Other Current Expenditures	9,630	18,765	13,000	(5,765)	-30.7%
Capital Outlay	-	-	1,500	1,500	N/A
Total Expenditures	125,221	134,690	140,150	5,460	4.1%

Significant Budget and Personnel Changes

Personal Services	+ \$ 9,725	COLA, salary adjustments under compensation plan
Consultant Services	- \$ 3,000	Adjust to reflect actual spending
Resource Materials	- \$ 2,000	Adjust to reflect actual spending
Capital Purchases		
Computer Equipment/Software	\$ 1,500	Computer replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
City Attorney	1	1	1	1	1
Administrative Asst. (FTE)	.5	.5	.5	.5	.5
Total	1.5	1.5	1.5	1.5	1.5

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, oversees City elections, issues City debt as required, administers state and federal grants, manages the City's investment portfolio, issues City licenses, manages the City's many insurance policies, maintains official City 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.

2007 Highlights

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2005 Comprehensive Annual Financial Report (CAFR)
- Received the GFOA Distinguished Budget Presentation Award for the 2007 City budget document
- Completed the annual update of the long term Capital Improvement Plan providing for \$34.6 million in capital improvements over the next four years
- Closed SRF Loan No. 6 on April 30th which will provide \$1.2 million for the SW Storm Sewer Project and \$113,985 for the Upper Big Sioux River Watershed Project
- Completed the \$5 million funding package for the 1st Avenue Extension Project including \$1.5 million from SRF Loan Nos. 7 & 8 which are scheduled to close prior to year-end, \$2.0 million from federal/state Urban System Program funds and \$1.5 million of City cash
- Implemented an integrated document imaging system for electronic storage of documents
- Facilitated a \$2.1 million conduit debt financing for the Great Plains Lutheran School
- Received an unqualified opinion from the independent auditor on the 2006 CAFR

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 fund reserves
- ◇ Maximize the return on the City's investment portfolio within the parameters established by the Council's investment policy

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Percent of budgeted General Fund unreserved fund balance to total expenditure budget	38%	34%	34%	30%
Interest earnings	1,823,540	953,757	1,910,000	1,975,000
Number of budget adjustments made	6	4	7	6

FINANCE OFFICE

Goal: Provide the Mayor, Council and City Department Heads with timely and accurate financial information so that those decision-makers can meet the needs of 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.

Measures	2006 Actual Totals	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
# of consecutive years the Distinguished Award for Budget Book given	18	19	19	20
# of consecutive years of Distinguished Award for Comprehensive Annual Financial Report	22	23	23	24
Percent of monthly reports given out within the first 10 days of the month	83%	100%	92%	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 similar situations.

Measures	2006 Actual Totals	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
# of personnel policy sections added or revised	5	9	14	12
Percent of new employee orientations given within 1 st 3 days	100%	100%	100%	100%
Number of grievances filed	0	0	2	0
Number of grievances resolved	0	0	2	0

FINANCE OFFICE**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	7,855,200	8,370,030	8,093,380	(276,650)	-3.3%
Licenses & Permits	87,167	86,600	87,100	500	0.6%
Intergovernmental	214,736	183,000	210,500	27,500	15.0%
Miscellaneous Revenue	260,633	266,500	285,300	18,800	7.1%
Other Financing Sources	1,091,222	1,097,300	1,299,800	202,500	18.5%
Total Revenues	9,508,958	10,003,430	9,976,080	(27,350)	-0.3%
Expenditures					
Personal Services	372,644	407,675	434,450	26,775	6.6%
Other Current Expenditures	85,709	114,200	106,400	(7,800)	-6.8%
Capital Outlay	9,311	24,500	3,000	(21,500)	-87.8%
Total Expenditures	467,664	546,375	543,850	(2,525)	-0.5%

Significant Budget and Personnel Changes

Personal Services	+ \$	26,775	COLA, salary adjustments under compensation plan
Software	+ \$	1,500	Adjust to reflect actual spending
Education Incentive	+ \$	1,500	Started education incentive program
Election Judges	- \$	4,500	No election planned for 2008
Election Supplies	- \$	4,600	No election planned for 2008

Capital Purchases

Computer Equipment/Software	\$	3,000	Scheduled computer replacement
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Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Finance Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
Finance Officer II	5	5	5	5	5
Part Time (FTE)	.5	.5	.5	.5	.5
Total	7.5	7.5	7.5	7.5	7.5

101 415.41 CIVIL SERVICE

The Civil Service Board is used for recruitment and/or placement (transfers, promotions, demotions) of City employees. The Board is empowered to certify applicants as qualified for appointment to civil service positions within City employment and to provide appeal rights for covered 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of promotional positions filled	7	8	12	9
Number of non-promotional positions filled	11	10	17	11

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of hearings conducted	0	0	0	0
Percent of Civil Service ordinances reviewed	0	0	0	0

CIVIL SERVICE**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	969	970	1,000	30	3.1%
Other Current Expenditures	12,503	6,500	8,200	1,700	26.2%
Total Expenditures	13,472	7,470	9,200	1,730	23.2%

Significant Budget and Personnel Changes

Expert & Consultant Services + \$ 1,500 Increase in promotional and non-promotional openings

Summary of Personnel

There are no personnel allocated to this department.

101 415.60 INSURANCE AND BONDS

The Insurance and Bond appropriation is under the control of the Finance Office to record expenditures for insurance and bond costs for insurance coverage for the various policies in force for the General Fund that have not been allocated to the specific departments including group health insurance premiums for retired General Fund employees.

- This department was phased out in 2006. Budgets starting in 2007 have been appropriated to the departments that incurred the expense.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	106,756	-	-	-	0.0%
Total Revenues		-	-	-	0.0%
Expenditures					
Personal Services	138,901	-	-	-	0.0%
Other Current Expenditures	69,615	-	-	-	0.0%
Total Expenditures	208,516	-	-	-	0.0%

Summary of Personnel

There are no personnel 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	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of new organizations from previous year	2	0	0	1
% increase/(decrease) in requests from previous year	5.8%	(12.6%)	(12.6%)	17.8%

Goal: To fulfill the agreement with the State of South Dakota to provide a portion of the operation, repair and maintenance of the Armory.

Objectives:

- ◇ Assist the Armory in tracking expenditures throughout the year with reports showing current and year-to-date expenditure numbers in a timely manner.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
% of Armory budget used	99.2%	67.95%	100%	100%
% of expenditure reports distributed by the 5 th of the month	100%	100%	100%	100%

CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Total Revenue	-	-	-	-	0.0%
Expenditures					
National Guard Armory	1,993	2,000	2,000	-	0.0%
Senior Companions Program	3,000	3,000	2,700	(300)	-10.0%
Watertown Area Transit	37,000	40,700	38,550	(2,150)	-5.3%
Humane Society	26,550	26,550	29,000	2,450	9.2%
Human Service Agency	15,120	15,120	15,000	(120)	-0.8%
Watertown Community Band	23,000	23,000	24,000	1,000	4.3%
Four Winds Native Am. Center	1,200	-	-	-	0.0%
Symphony	5,000	-	-	-	0.0%
ICAP	6,000	5,000	5,000	-	0.0%
Focus Watertown Program	50,000	50,000	50,000	-	0.0%
First District Association	6,150	-	-	-	0.0%
Watertown Volunteer Center	7,500	7,500	5,000	(2,500)	-33.3%
Salvation Army	-	5,000	5,000	-	0.0%
Codington County Historical Soc.	12,000	12,000	13,000	1,000	8.3%
Town Players	3,000	-	-	-	0.0%
LATI Foundation	5,000	-	-	-	0.0%
Mellette Memorial Association	10,000	10,000	10,000	-	0.0%
Glacial Lakes R&SVP	-	-	1,000	1,000	N/A
Total Expenditures	212,513	199,870	200,250	380	0.2%

Significant Budget and Personnel Changes

Watertown Area Transit	-	\$ 2,150	As recommended by Council Committee
Humane Society	+	\$ 2,450	As recommended by Council Committee
Watertown Community Band	+	\$ 1,000	As recommended by Council Committee
Watertown Volunteer Center	-	\$ 2,500	As recommended by Council Committee
Codington Co. Historical Society	+	\$ 1,000	As recommended by Council Committee
Glacial Lakes R&SVP	+	\$ 1,000	As recommended by Council Committee

Summary of Personnel

There are no personnel allocated to this department.

101 419.33 INFORMATION TECHNOLOGY
--

The Information Technology (IT) department provides a technical resource for employees and staff of the City of Watertown along with ordering and setting up all technical equipment for the departments. The IT department provides a knowledgeable technician to handle everyday repairs and identifying problems without having to outsource. The IT Network Administrator is also responsible for managing the City website and government access channel along with video taping the council meetings.

[Note: This department consists of one FTE position which is presently vacant and in the process of being filled. For this reason, performance measurement information that would ordinarily be presented below has not been compiled. This data will be prepared and presented in future documents when the vacancy has been filled.]

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.
- ◇ Ensure security of data and information on the server.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of website down time	14	N/A	N/A	N/A
# of website security breach attempts	1	N/A	N/A	N/A

Goal: Keep all computers and technology up to date.

Objectives:

- ◇ Provide administrative and technical support to assist with troubleshooting and education with new technology.
- ◇ Develop a city-wide network that will span across the City's departments by 2010.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Percent completion on the City-wide network plan	15%	N/A	N/A	N/A
Projects completed within budget amount	100%	N/A	N/A	N/A
Ratio of computers to employees	1:1.44	N/A	N/A	N/A

INFORMATION TECHNOLOGY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	41,304	41,440	46,700	5,260	12.7%
Other Current Expenditures	2,268	6,150	4,700	(1,450)	-23.6%
Capital Outlay	7,908	9,750	4,450	(5,300)	-54.4%
Total Expenditures	51,480	57,340	55,850	(1,490)	-2.6%

Significant Budget and Personnel Changes

Personal Services + \$ 5,260 COLA, salary adjustment under compensation plan

Capital Purchases

Computer Equipment/Software \$ 4,450 Computer Equipment and software upgrades

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Computer Network Administrator	0	1	1	1	1
Total	0	1	1	1	1

101 419.41 CITY HALL

The purpose of this department is to provide cleaning, general maintenance, repair and necessary remodeling of the 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.
- ◇ In 2007, assess the need for a new City Administration/Public Safety Building.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Average custodial cost per square foot	\$1.36	\$.74	\$1.51	\$1.66
Cost per square foot of Utilities	\$1.96	\$1.27	\$2.22	\$2.31

CITY HALL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	0.0%
Total Revenue	-	-	-	-	0.0%
Expenditures					
Other Current Expenditures	44,763	49,480	49,600	120	0.2%
Capital Outlay	-	4,850	-	(4,850)	-100.0%
Total Expenditures	44,763	54,330	49,600	(4,730)	-8.7%

Significant Budget and Personnel Changes

Cleaning Services + \$ 1,000 Increase in service contract
Safety Training - \$ 1,000 Adjust to reflect actual spending

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

There are no personnel 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.

2007 Highlights

- 11th Street East Storm Sewer Construction
- 2007 Street and Alley Improvements were completed
- Kameska Lift Station Improvements
- Derby Downs Arena Construction
- SW Storm Sewer – Phase I
- 1st Ave NE Extension – Street, Sanitary Sewer, Storm Sewer and Bridge
- SW Storm Sewer – Phase II

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 while continuing to add layers of information to enhance the usefulness of the system.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
# of plats and annexations requiring map changes	31	16	32	33
Total number of special assessment projects	7	4	4	6
Street & sewer projects designed	4	-	3	4

ENGINEERING DEPARTMENT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Licenses and Permits	905	300	300	-	0.0%
Charges for Goods & Services	865	300	300	-	0.0%
Miscellaneous Revenue	3,605	200	200	-	0.0%
Other Financing Sources	449	-	-	-	0.0%
Total Revenues	5,824	800	800	-	0.0%
Expenditures					
Personal Services	201,970	324,770	326,350	1,580	0.5%
Other Current Expenditures	24,155	26,850	23,350	(3,500)	-13.0%
Capital Outlay	58,869	86,800	54,400	(32,400)	-37.3%
Total Expenditures	284,994	438,420	404,100	(34,320)	-7.8%

Significant Budget and Personnel Changes

Personal Services	+	\$ 1,580	COLA, salary adjustment under compensation plan
Publication & Rec. Fees	-	\$ 3,300	No longer advertising for new position

Capital Purchases

Computer Equipment/Software	\$ 3,000	Computer replacement
Office Equipment	\$ 1,400	File cabinet, 3 desk chairs
GIS Master Plan/Implementation	\$ 50,000	System maintenance and additional layer

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Engineer I	0	0	0	1	1
Senior Engineer Technician	1	1	1	1	1
Draftsman	1	1	1	1	1
Part-time employees (FTE)	.58	.58	.60	.60	.58
Total	4.58	4.58	4.58	5.60	5.58

101 421.00 POLICE DEPARTMENT

The mission of the Watertown Police Department is to protect life and property, enforce laws, preserve order, and provide a safe place for all to live, work and raise families. The vision of the Watertown Police Department is to be a beacon of excellence by being professional, pro-active and progressive. The department strives to integrate the community policing philosophies of developing partnerships with our community and maintaining a high quality of life through collaborative problem solving in everything we do. It is also our vision that Watertown remains one of the safest and most enjoyable places to live and visit in the State of South Dakota and in the nation.

2007 Highlights

- Purchased 8 Mobile Data terminals (Toughbook laptops for the patrol vehicles). Also installed the New World Records Mobile Data software (Field Reporting)
- The certified officers' work schedule changed from 45 hrs a week to 40 hrs a week
- Purchased 7 AED's for the patrol vehicles that was approved in the CIP
- Approved to host 5 training classes in Watertown through IACP. Training consists of Leadership & Quality Policing, Value-Centered Leadership, Advanced Supervision Skills, Achieving Organizational Excellence, Contemporary Patrol Administration, and Planning a Police Facility
- The School Resource Officers assumed the role of advisors for Police Explorers
- Continue to provide additional alcohol enforcement via the "You Drink, You Drive, You Lose" program funded by grant money from the Department of Highway Safety
- Continue to use the "Stay Alive After Five" Traffic Safety Program through a grant from Highway Safety
- Purchased 2 K-9 drug dogs for the newly established K-9 Team and obtained certification.
- Held the 2nd "Camp Chance" program in July which is a pro-active youth program that reaches out to children who are "at risk" due to their economic background, environment they live in, or children who are abused, abandoned, or neglected which was funded completely by donations
- Hosted the 2nd Camp Chance Christmas Party for those that attended the summer camp
- The 2nd annual S.W.O.T. (Strengths, Weaknesses, Opportunities, & Threats) Analysis was conducted by the Watertown Police Department in April
- Obtained a grant from Law Enforcement Training (L.E.T.) to host advanced training for Watertown Police Officers in Death and Homicide Investigations and Basic Criminal Investigations
- Expanded the D.A.R.E. program to The Middle School
- Established the LOCK program (Law Enforcement Officers, Community, and Kids). This program offers kids activities during the summer when school is not in session
- Active in revising, editing, and creating policies in anticipation for State Accreditation through the SD Police Chiefs Association
- Participated in the annual disaster drill at the Ethanol Plant
- Provided security and patrol for the second annual Kampeska Wing Fling and the annual Redlin Event
- Hosting the 2nd Annual "National Night Out" while partnering with the Sheriff's Agency, Highway Patrol, Game, Fish, & Parks, and Division of Criminal Investigation, Chamber of Commerce, Watertown Healthy Youth, and Target (national sponsor)
- Assisted with the establishment of Teen Court through the Sioux Council (Boy Scouts). Will be providing security at the second Annual "POW WOW"
- Provided the Second "Leadership Academy" for 18 officers and supervisors. Instructors are "voluntary" local business men and women

POLICE DEPARTMENT

Performance Measures

Goal: Provide quality police services that will ensure a “safe place to live, work, and raise a family.”

Objectives

- ◇ Continue to advocate increasing staffing levels of sworn members to the overall target of 1.5 Patrol Officers per 1000 population.
- ◇ Use a proactive component of policing by increasing car, bicycle, and foot patrols along with using Reserve Officers, Explorers, and Citizens on Patrol.
- ◇ Secure Highway Safety Grant money to fund a patrol officer assigned to traffic detail for two years.
- ◇ Continue to work towards a reduction in crime through community orientated policing initiatives and crime analysis while promoting crime prevention programs and problem solving initiatives.
- ◇ Build media partnerships to increase and enhance public awareness of road safety.

Measures	2006 Actual Total	2007 Actual 1/1/ - 6/30	2007 Estimated Total	2008 Projected Total
Total Number of Patrol Officers	17	20	20	21
Service Calls	29,520	16,209	32,588	33,000
Service Population (Chamber of Commerce)	20,526	20,834	20,834	21,147
Service Area (square miles)	24.0	24.0	24.0	24.1
Police Reserve Volunteer Hours	1,754	820	1,650	1,700
Police Explorers Volunteer Hours	770	400	1,270	1,300
Citizens on Patrol Volunteer Hours	300	12	88	88
# of Crime Prevention Programs/Seminars	152	45	85	85
# of Road Safety Programs	2	2	2	2
# of Media Traffic Awareness Releases/Tips	40	16	40	40

Goal: Continue to develop a high performance workforce through excellent training, supervision, and human resource management.

Objectives:

- ◇ Continue to develop a workforce that is more reflective and understanding of the community we serve by evaluating and enhancing recruiting strategies that are designed to attract applicants and help the organization be more reflective of the community.
- ◇ Provide diversity training for all employees
- ◇ Develop and implement a new Career Development Process
- ◇ Continue to encourage employees and supervisors to participate in continuing education programs
- ◇ Provide and host enhanced training opportunities for employees
- ◇ Continue to monitor, evaluate, and address employees' needs and concerns

Measures	2006 Actual Total	2007 Actual 1/1/ - 6/30	2007 Estimated Total	2008 Projected Total
Number of Minority Employees	7	9	9	9
Number of Employees trained in Diversity Awareness during calendar year	2	33	35	2
Training opportunities for Officers (hours)	3,258	2,368	4,000	4,000
Training opportunities for Supervisors (hours)	602	340	640	640
Training opportunities for Command Staff	1,464 hr	280 hr	600 hr	600 hr
Total Number of Hosted Training Seminars	6	6	8	8
Number of Sworn Personnel with AA/AS	7	7	7	7
Number of Sworn Personnel with BA/BS	12	11	11	12
Number of Sworn Personnel with MA/MS	1	2	2	2

POLICE DEPARTMENT

Goal: Build community partnerships and initiatives that will facilitate community-based solutions.

Objectives:

- ◇ Maintain School Resource Officers (SRO) in the High School and in the Middle School to continue developing effective information sharing strategies between the schools, SRO's, and DARE Officers.
- ◇ Enhance current youth programs to provide positive interaction and relationships with youth and develop consistent school liaisons with an increase of presence and visibility.
- ◇ Maintain partnerships with Mount Marty College and LATI.
- ◇ Continue to interact with the business and general community to facilitate and enhance partnerships through consultations, presentations, and special events.

Measures	2006 Actual Total	2007 Actual 1/1/ - 6/30	2007 Estimated Total	2008 Projected Total
Total Number of School Resource Officers	2	2	2	2
Service Population at all Public Schools	3,871	3,802	3,802	3,800
Total Number of DARE Officers	6	5	5	4
Hours spent preparing and teaching DARE Classes in (6) Elementary Schools	420	420	420	420
Hours spent preparing and teaching DARE Classes in the Middle School	75	75	75	75
Number of DARE graduates	295	445	640	640
Number of Youth Programs	21	22	23	23
Number of police-business community consultations and presentations	29	45	55	55
Number of police-community consultations and presentations	15	48	58	58
Number of police-business special events	15	11	5	16
Number of police-community special events	21	7	18	18
Number of Citizens on Patrol	30	30	30	30

Goal: Build an infrastructure that will effectively support the organization's needs.

Objectives:

- ◇ Review the current and future service delivery needs to determine the information and technology resource requirements for human resources and equipment.
- ◇ Acquire software, hardware and infrastructure technology to improve efficiency and effectiveness.
- ◇ Continue to implement an organizational structure that will effectively support the current and future service delivery and program needs.
- ◇ Continue to monitor staffing levels of sworn and civilian personnel along with current and future workload impacts for all areas within the organization.
- ◇ Conduct a facilities evaluation to develop a long term master plan to address facility needs.

Measures	2006	2007	2008
"Go Live" with New World Records Management Software		Completed - March	
Formulate a Committee to Research MDTs		Completed - June	
Implement New World Field Reporting Software			On approval of Grant
Analyze the need for I.T. Support Personnel	202 hours (March 28 - Dec 31)	176 hours - (Asst. Chief & IT Team) *Jan - June	225 hours

POLICE DEPARTMENT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amt	% Change
Revenues					
Intergovernmental Revenue	94,517	50,400	215,000	164,600	326.6%
Charges for Goods and Services	37,880	55,300	55,300	-	0.0%
Fines and Forfeits	14,310	16,000	16,000	-	0.0%
Miscellaneous Revenues	29,734	58,400	63,800	5,400	9.2%
Other Financing Sources	412	500	-	(500)	-100.0%
Total Revenues	176,853	180,600	350,100	169,500	93.9%
Expenditures					
Personal Services	2,000,778	2,192,360	2,315,000	122,640	5.6%
Other Current Expenditures	231,702	246,881	268,250	21,369	8.7%
Capital Outlay	134,787	266,950	260,200	(6,750)	-2.5%
Other Expenditures	540	540	550	10	1.9%
Total Expenditures	2,367,807	2,706,731	2,844,000	137,269	5.1%

Significant Budget and Personnel Changes

Personal Services	+ \$	122,640	COLA, salary adjustment under compensation plan
Insurance Premiums	+ \$	3,600	Adjust to reflect actual spending
Equipment Maintenance	+ \$	2,000	Increase equipment usage
Education & Rec Supplies	- \$	6,500	Decrease in budget amount
Clothing & Material	+ \$	3,767	Replacement of six ballistic vests
Tires	+ \$	2,700	Vehicle change with larger tires
Travel Expense – Personnel	- \$	1,825	Adjust to reflect actual spending
K-9 Program	+ \$	12,300	New program

Capital Purchases

Furn., Fixt. & Furnishings	\$	9,550	Office Furniture
Computer Equipment/Software	\$	157,300	Mobile Data Terminal Software Expansion Grant and computer replacement
Patrol Cars	\$	93,350	3 Patrol Cars

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	2	2	2	1	1
Captains	3	3	3	3	3
Sergeants	4	4	4	4	4
Detectives	3	3	3	4	4
Patrol Officers	18	18	18	22	22
Administrative Asst	1	1	1	1	1
Records Clerk	2	2	2	2	2
Records Supervisor	0	0	0	1	1
Detectives' Secretary	0	0	0	1	1
Part-time (FTE)	.06	.06	.06	.06	.06
Total	34.06	34.06	34.06	40.06	40.06

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.

Performance Measures

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

Objectives:

- ◇ Arrive at a scene with enough personnel to safely and efficiently mitigate any hazards encountered.
- ◇ Provide the finest fire and emergency service at a reasonable cost to the taxpayer.
- ◇ Follow up on all weed complaints in a timely manner.
- ◇ Have a trained fire investigator on scene at each fire and incident causing property or content damage.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of fire calls that were responded to	387	170	435	520
Number of fire service vehicles in accidents while in route to emergency calls	-	-	-	-
Fire operating expenses per resident	\$63	\$24	\$71	\$72
Number of fires investigated per investigator	30	18	35	40

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	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Percentage of firefighters with state certification	100	100	100	100
Staff hours at HazMat training	1,200	960	1,450	1,450
Staff hours at another specialty training	1,200	760	1,450	1,450
Staff hours of in-house training	2,080	1,170	2,400	2,500

FIRE FIGHTING**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	132,218	167,000	197,400	30,400	18.2%
Charges for Goods & Services	34,580	34,600	34,600	-	0.0%
Miscellaneous Revenue	3,595	23,250	27,500	4,250	18.3%
Total Revenues	170,393	224,850	259,500	34,650	15.4%
Expenditures					
Personal Services	992,162	1,154,200	1,166,750	12,550	1.1%
Other Current Expenditures	287,157	273,550	298,550	25,000	9.1%
Capital Outlay	55,846	81,200	154,900	73,700	90.8%
Total Expenditures	1,335,165	1,508,950	1,620,200	111,250	7.4%

Significant Budget and Personnel Changes

Personal Services	+	\$	12,550	COLA, salary adjustments under compensation plan
Insurance Premiums	+	\$	6,900	Adjust to reflect actual spending
Hydrant Rental	+	\$	14,200	Increase in number of hydrants
Equipment Maintenance	+	\$	2,000	Increase in repair costs
Motor Fuel & Lubricants	+	\$	2,000	Increase in fuel costs
Phone – Monthly Service	-	\$	2,000	Adjust to reflect actual spending

Capital Purchases

Computer Equip./Software Grant	\$	140,400	Fire records software and computer replacement
Extrication Spreader	\$	2,500	Scheduled replacement
Vehicle	\$	12,000	Additional Staff Vehicle

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Fire Chief (FTE)	.60	.60	.60	.60	.60
Assistant Chiefs (FTE)	1.80	1.80	1.80	1.80	1.80
Captains (FTE)	1.80	1.80	1.80	1.80	1.80
Lieutenants (FTE)	1.80	1.80	1.80	1.80	1.80
Firefighter/Paramedics (FTE)	10.80	10.80	10.80	13.80	12.60
Total	16.80	16.80	16.80	19.80	18.60

- ❖ Personnel are split between Fire Fighting and Ambulance. 60% or 18.60 FTE are allocated to Fire Fighting, and 40% or 13.40 FTE are 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 surrounding area in Codington County and somewhat beyond. The department provides emergency transports to other hospitals in South Dakota, North Dakota, and Minnesota.

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of advanced life support ambulance calls	974	402	990	1,000
Number of basic life support ambulance calls	751	244	800	820
Total EMS responses per 1000 residents	87	40	89	89
Number of calls requiring advanced life support assistance	974	402	990	1000
% of firefighters that are paramedics	85%	87%	90%	90%

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Staff hours used for defibrillator training	140	50	90	100
Number of defibrillator sold to businesses	62	10	22	25
Number of people trained	440	150	210	275

AMBULANCE**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods & Services	669,685	692,000	702,000	10,000	1.4%
Miscellaneous Revenue	11,212	22,800	23,300	500	2.2%
Total Revenues	680,897	714,800	725,300	10,500	1.5%
Expenditures					
Personal Services	740,755	822,430	843,850	21,420	2.6%
Other Current Expenditures	87,911	114,360	105,350	(9,010)	-7.9%
Capital Outlay	9,951	1,500	35,000	33,500	2233.3%
Total Expenditures	838,617	938,290	984,200	45,910	4.9%

Significant Budget and Personnel Changes

Personal Services	+	\$	21,420	COLA, salary adjustments under compensation plan
Equipment Maintenance	-	\$	3,500	Adjust to reflect actual spending
Travel Expense Personnel	-	\$	1,400	Adjust to reflect actual spending
Professional Workshops	-	\$	6,000	Adjust to reflect actual spending

Capital Purchases

Ambulance Equipment	\$	35,000	Cardiac Monitor
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Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Chief (FTE)	.40	.40	.40	.40	.40
Assistant Chief (FTE)	1.20	1.20	1.20	1.20	1.20
Captain (FTE)	1.20	1.20	1.20	1.20	1.20
Lieutenant (FTE)	1.20	1.20	1.20	1.20	1.20
Firefighter/Paramedic (FTE)	7.20	7.20	7.20	9.20	8.40
Administrative Assistant (FTE)	1.00	1.00	1.00	1.00	1.00
Total	12.20	12.20	12.20	14.20	13.40

- ❖ Personnel are split between Fire Fighting and Ambulance. 60% or 18.60 FTE are allocated to Fire Fighting, and 40% or 13.40 FTE are allocated to Ambulance.

101 430.10 PUBLIC WORKS DIRECTOR

The Public Works Director develops and maintains programs and services in accordance with community objectives under the general guidance of the Mayor, City Council, public works committee, safety committee and Watertown Planning and Zoning Commission. The department provides administrative support, program direction, and technical assistance for the following Public Works Departments: Engineering, Planning and Zoning, Airport, Wastewater Collection and Treatment, Street Maintenance, Solid Waste Collection and Disposal.

2007 Highlights

- Completed 11th Street East Storm Sewer Project and Airport Taxiway/Runway Narrowing Project
- Project design and bid process complete for 1st Ave North Extension project and Lake Kampeska Lift Station project
- Southwest Watertown Storm Sewer Design and bid complete
- South connector project environmental process complete

Performance Measures

Goal: To develop, implement and maintain public works programs and services in accordance with community objectives.

Objectives:

- ◇ Keep Watertown citizens informed of City projects that will involve them.
- ◇ Continue to monitor storm sewer design and implementation projects.
- ◇ Coordinate department activities through administrative support and leadership.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of Public Works meetings attended	23	12	23	24
Number of Council meetings attended	26	13	25	24

101 431.20 STREET DEPARTMENT

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

2007 Highlights

- Constructed storage shed for salt/sand mixture

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
% of streets resurfaced	4	2	4	4
Cost per block overlay – asphalt	10,886	12,809	12,809	14,200
Number of sweeping hours	1,701	602	1,600	1,600
Pounds of debris removed from streets	5,085,240	3,118,060	9,500,000	10,400,000

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of blocks crack sealed	123	-	100	160
Number of blocks seal coated	165	92	170	180
Number of traffic signs repaired or replaced	550	30	570	600

STREET DEPARTMENT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	1,842	500	1,500	1,000	200.0%
Intergovernmental Revenue	370,339	372,000	372,000	-	0.0%
Charges for Goods & Services	3,379	2,000	2,000	-	0.0%
Miscellaneous Revenue	91,855	30,400	63,000	32,600	107.2%
Other Financing Sources	1,996	1,500	-	(1,500)	-100.0%
Total Revenues	469,411	406,400	438,500	32,100	7.9%
Expenditures					
Personal Services	618,683	652,820	684,200	31,380	4.8%
Other Current Expenditures	514,748	665,560	643,750	(21,810)	-3.3%
Capital Outlay	539,461	225,000	344,000	119,000	52.9%
Total Expenditures	1,672,891	1,543,380	1,671,950	128,570	8.3%

Significant Budget and Personnel Changes

Personal Services	+	\$ 31,380	COLA, salary adjustment under compensation plan
Construction Materials	-	\$ 5,000	Adjust to reflect actual spending
Equipment Maintenance	-	\$ 12,000	Adjust to reflect actual spending
Building Maintenance	-	\$ 2,200	Adjust to reflect actual spending
Deicing Sand	+	\$ 2,000	Increase in costs
Seal Coating/Crack Sealing	+	\$ 2,500	Increase in costs
Motor Fuel & Lubricants	+	\$ 4,900	Increase in fuel costs
Utilities	-	\$ 5,890	Adjust to reflect actual spending

Capital Purchases

Street Sweeper	\$ 173,000	Scheduled replacement
Loader	\$ 125,000	Scheduled replacement
Other & RR Crossings	\$ 8,000	Other improvements
Van	\$ 38,000	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 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)	1.44	1.44	1.44	1.60	2.12
Total	13.44	13.44	13.44	13.60	14.12

101 431.25 SNOW REMOVAL

The Street Dept. provides snow removal and sanding for icy streets. The snow removal budget is based on 9 to 11 snow events per season.

Performance Measures

Goal: To provide safe driving surface on the City's streets, alleys, and City parking lots.

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
% main artery streets cleared within 10 hour time frame	100%	100%	100%	100%
Number of tons of sand/salt compound used	2,400	4,043	4,853	4,500

SNOW REMOVAL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	28,217	52,100	53,250	1,150	2.2%
Other Current Expenditures	100,524	118,385	126,800	8,415	7.1%
Capital Outlay	12,559	-	-	-	0.0%
Total Expenditures	141,300	170,485	180,050	9,565	5.6%

Significant Budget and Personnel Changes

Personal Services	+	\$	1,150	COLA, salary adjustments under compensation plan
Rent-Machinery & Equip	+	\$	3,000	Increase in rental rates
Motor Fuel & Lubricants	+	\$	2,775	Increase in fuel costs
Parts for Equipment	+	\$	2,530	Increase in costs

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Part-time employee (FTE)	.43	.43	.43	.43	.43
Total	.43	.43	.43	.43	.43

❖ 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.

2007 Highlights

102 street lights were installed in 2006 and 81 so far in 2007. 4 street lights were removed in 2006 and 5 have been removed so far in 2007.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Other Expenditures	301,009	310,000	350,000	40,000	12.9%
Total Expenditures	301,009	310,000	350,000	40,000	12.9%

Significant Budget and Personnel Changes

Utilities + \$ 40,000 Increase in rates and additional lights at Lake Kameska

Summary of Personnel

There are no personnel allocated to this department.

101 432.54 WATER RESOURCES

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.

2007 Highlights

- Annual inspections of FEMA-funded shoreline stabilization sites
- Implementation of baseline water quality sampling and analysis through partnership with East Dakota Water Development District
- Flood Map Modernization Program (FEMA and SD Division of Emergency Management)
- Digital Flood Insurance Rate Map update for Big Sioux River and Flood Insurance Study updates for 100-year still pool elevations for Lake Pelican and Lake Kampeska
- Storm Water Phase 2
 - Renewed contract with City's storm water consultant (CH2MHill)
 - Submitted annual report to SD Department of Environment and Natural Resources on time in-house utilizing previously developed report template
 - Finalized Erosion and Sediment Control Manual with assistance of diverse community workgroup
 - Adopted Illicit Discharge Ordinance
 - Began development of Post-Construction Design Manual (adoption of manual and associated ordinance mandated by Clean Water Act anticipated prior to December 2007)
 - Distributed illicit discharge brochure targeting business community as mandated by Environmental Protection Agency
 - Distributed 2 informational flyers to general public – delivered to 12,000 utility customers
 - Developed storm water web presence on the City's web site
 - Published separate stormwater awareness ads in the Watertown Public Opinion
 - Home show booth
 - Staff training – erosion and sediment control
 - Installed 2 billboards with urban storm water quality message

WATER RESOURCES

Goals and Objectives

The Water Resources department continues its leadership role in the process of building a program that will ensure Watertown's compliance with the Federally-mandated Storm Water Phase 2 requirements of the Clean Water Act of 1972 by March of 2008. With the assistance of consulting firm CH2Mhill, the department will adopt guidance manuals and several ordinances to enable policies to be put in place and enforced to ensure drainage issues are being adequately addressed. A storm water design criteria manual will be put together to be used as a guideline for contractors and new developers for proper drainage in newly developed areas in Watertown. Updating the enabling ordinance will require compliance of the Stormwater Best Management Practices. Once the ordinance is updated, site inspection procedures will be developed and staff adequately trained to conduct the inspections. CH2Mhill is conducting a City wide assessment to find areas of improvement to reduce the potential for storm water contamination of runoff that flows from our facilities. An illicit discharge plan has been developed and enabling ordinance adopted to correct illicit discharge or illegal dumping within the City with education or penalty.

In addition to building a compliance program, the Water Resource Department is providing local support to the Federal Emergency Management Agency's efforts to update the City's Flood Insurance Rate Map (FIRM). City staff has been providing technical assistance to concerned and affected residents and property owners on a daily basis to help prepare the community for the adoption of the updated Flood Insurance Rate Map and Flood Insurance Study report that will become effective September 28, 2007. When complete, the FIRM and associated ordinances will identify flood prone areas and establish appropriate flood plain management and flood loss reduction techniques for the water resources in and around the Watertown community including Lake Kampeska, Lake Pelican, Big Sioux River, Roby Creek, and Willow Creek.

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 gaging 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.

WATER RESOURCES**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	5,937	-	-	-	0.0%
Total Revenues	5,937	-	-	-	0.0%
Expenditures					
Other Current Expenditures	106,148	132,725	70,950	(61,775)	-46.5%
Capital Outlay	-	-	25,000	25,000	N/A
Total Expenditures	106,148	132,725	95,950	(36,775)	-27.7%

Significant Budget and Personnel Changes

Expert & Consultant Services	- \$ 45,000	Reallocate to another budget line item
Water Monitoring	- \$ 2,530	Adjust to reflect actual spending
TMDL Sampling	- \$ 5,000	Adjust to reflect actual spending
Education and Outreach	- \$ 10,000	Decrease in media projects

Capital Purchases

Flood Analysis – Big Sioux River	\$ 25,000
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Summary of Personnel

There are no personnel 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, sell cemetery lots, and to keep 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.

2007 Highlights

- Completed Phase I of the Mausoleum Restoration Project which was exterior stone and roof repair

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Lots sold	98	56	100	100
Cremations	22	12	15	15
Number of grave openings/closings	102	60	100	100

CEMETERY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Enterprise Operating Revenue	105,202	100,500	106,000	5,500	5.5%
Other Financing Sources	1	-	-	-	0.0%
Total Revenues	105,203	100,500	106,000	5,500	5.5%
Expenditures					
Personal Services	109,530	114,790	119,850	5,060	4.4%
Other Current Expenditures	19,859	22,690	23,100	410	1.8%
Capital Outlay	21,250	6,700	40,000	33,300	497.0%
Total Expenditures	150,639	144,180	182,950	38,770	26.9%

Significant Budget and Personnel Changes

Personal Services + \$ 5,060 COLA, salary adjustment under compensation plan

Capital Purchases

Mower \$ 6,000 Scheduled replacement
 Stabilization Matting \$ 4,000
 Dump Truck \$ 30,000 Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	.96	.96	.96	.92	1.11
Total	2.96	2.96	2.96	2.92	3.11

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 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 personal exposure and how to limit mosquito breeding areas.

2007 Highlights

- Mosquito adulticide was applied frequently in response to a large population of mosquitoes due to a wet spring.

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of mosquito traps analyzed	6	6	6	6
Number of adulticide applications	-	16	55	55
Number of survey sites monitored for mosquito larvae	24	30	30	30
Number of larvacide applications	6	3	6	6

MOSQUITO CONTROL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	29,906	-	46,000	46,000	N/A
Total Revenues	29,906	-	46,000	46,000	N/A
Expenditures					
Personal Services	6,753	12,700	17,100	4,400	34.6%
Other Current Expenditures	61,702	56,175	86,700	30,525	54.3%
Other Expenditures	-	-	-	-	0.0%
Total Expenditures	68,455	68,875	103,800	34,925	50.7%

Significant Budget and Personnel Changes

Personal Services	+ \$ 4,400	Salary adjustments
Mosquito Supplies	+ \$ 30,525	Increased usage

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Part-time employee (FTE)	N/A	.75	.75	.55	.63

101 441.43 ANIMAL CONTROL

The Animal Control Division of the Police Department provides for the continual animal control activities, programs and enforcement of the City Ordinances relating to animal control and licensing. 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. The Animal Control Officer will be a leader for animal advocacy and responsible pet ownership by maintaining a positive and professional relationship with the Codington County Humane Society. The Animal Control Officer will strive to remain highly educated and trained in matters of animal laws and public health issues arising because of animal contracts.

2007 Highlights

- Organized and managed the annual city property sales auction
- Assisted with the annual bicycle safety inspections at all of the elementary schools
- Made two trips to Springfield delivering over 200 bicycles for refurbishing so they can be given away
- Assisted in monitoring the mosquito control efforts of the city
- Painted the shop walls
- Clean up and reorganize the shop
- Assisted with the process of preparing the new marked police cars for service
- Assisted with the production of the annual 4th of July celebration activities
- Continue to be a member of the Animal Control Board
- Performed public service announcements on the new city animal ordinances
- Updated and maintained the Animal Control website
- Assisted with the efforts to support the annual Redlin Center event
- Continue to support and attend the Glacial Lakes Humane Society Board meetings
- Assisted other agencies with animal complaints and rescues
- Presented the annual award for Pet Owner of the Year during Be Kind to Animal Week
- Conducted a class to postal workers on "Dog Bites"
- Continue to oversee the maintenance for the police department's 23 vehicle fleet

Performance Measures

Goal: To help control expenses and improve services by performing a variety of "light maintenance" tasks which reduces outside labor costs and vehicle "down time".

Objectives:

- ◇ Better track the number of hours spent on non-animal related tasks.
- ◇ Continue to develop a workforce that is more reflective of the City's needs.
- ◇ Review the current and future service needs to determine how to better prioritize service delivery.
- ◇ Institute a better method of tracking calls and tasks performed by the Animal Control Department to find a better balance of tasks and responsibilities to better serve the public.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Hours spent on Police car maintenance	356	180	360	370
Hours spent on Police building maintenance	95	43	96	98
Hours spent on other City Department maintenance	248	130	255	245
Total Hours spent on non-animal related calls for service	699	320	630	640

ANIMAL CONTROL

Goal: To provide community protection and animal services through administration of the Animal Control Ordinance, effective enforcement, prevention and treatment of rabies, preventive activities such as the impounding of any animals that may have bitten human beings.

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, civic organizations as well as the general public to keep them informed of health and safety issues relative to pets and wild animals.
- ◇ Institute a better method of tracking calls and tasks performed by the Animal Control Department to find a better balance of tasks and responsibilities to better service the public.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of calls responded to (*532-Animal Control Officer – 430 PD Officers)	3,250	*962	2,000	2,050
Number of calls that require follow up	1,478	625	1,300	1,100
Number of dog/cat violations (citations) (*41 – Animal Control Officer, 35 – PD Officers)	171	*76	171	171
Number of wild animal calls responded to (*42 – Animal Control Officer, 40 – PD Officers)	246	82	200	200
Number of hours of public education	12	10	16	15
Total hours spent on animal calls	1,435	730	1,460	1,470
Average response time for service calls	5 min	4 min	4 min	4 min

ANIMAL CONTROL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods & Services	2,800	2,000	2,000	-	0.0%
Total Revenues	2,800	2,000	2,000	-	0.0%
Expenditures					
Personal Services	50,970	52,400	55,650	3,250	6.2%
Other Current Expenditures	4,773	7,563	7,600	37	0.5%
Capital Outlay	16,999	1,100	-	(1,100)	-100.0%
Total Expenditures	72,742	61,063	63,250	2,187	3.6%

Significant Budget and Personnel Changes

Personal Services + \$ 3,250 COLA, salary adjustment under compensation plan

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Animal Control Officer	1	1	1	1	1
Part-time employee (FTE)	0.23	.23	.23	.30	.22
Total	1.23	1.23	1.23	1.30	1.22

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 on tree & shrub problems.

Performance Measures

Goal: To improve the quality of tree care on City property by practicing efficient and thorough removal & replacement of all diseased & 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of trees planted on blvd and parks	382	350	375	375
Number of diseased trees removed	44	15	30	30
Number of hazard trees removed	167	50	150	150

FORESTRY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Licenses and Permits	28	25	20	(5)	-20.0%
Miscellaneous Revenues	3,937	4,000	4,000	-	0.0%
Total Revenues	3,965	4,025	4,020	(5)	-0.1%
Expenditures					
Personal Services	137,131	141,950	143,250	1,300	0.9%
Other Current Expenditures	21,805	26,780	25,780	(1,000)	-3.7%
Capital Outlay	10,996	61,600	29,600	(32,000)	-51.9%
Other Expenditures	32	-	-	-	0.0%
Total Expenditures	169,964	230,330	198,630	(31,700)	-13.8%

Significant Budget and Personnel Changes

Personal Services	+	\$	1,300	Benefits adjustment
Motor Fuel & Lubricants	-	\$	1,000	Adjust to reflect actual spending

Capital Purchases

Pickup	\$	17,000	Scheduled replacement
Saw/Chipper	\$	600	Chain Saw Replacements
Trees	\$	12,000	Boulevard Trees

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 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)	.58	.58	.58	.58	.43
Total	3.08	3.08	3.08	3.08	2.93

- ❖ 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.

2007 Highlights

- Library expansion project was completed in July
- The Library staff held a grand opening and dedication of the new facility August 7-11 with various activities and tours
- Hosted a Harry Potter Party in the new Library to kick off the last book release of the series

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.
- ◇ Work with the South Dakota Library Network to develop statistical reports that can be generated by the Aleph software.
- ◇ Provide a public place for people to interact, study and relax.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Titles deleted	2,371	735	300	1,300
Titles added	6,494	4,696	3,000	7,800
Number of items circulated	195,524	104,924	192,000	200,000
# of staff hours to develop statistical reports	60	20	20	10
Number of visitors	139,184	73,627	147,200	162,000
Number of programs done by library staff	358	118	236	360
Library cost per capita	\$37.17	N/A	\$38.99	\$40.01

LIBRARY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	-	250	250	-	0.0%
Charges for Goods and Services	1,245	1,245	1,245	-	0.0%
Miscellaneous Revenue	10	-	-	-	0.0%
Other Financing Sources	263	-	-	-	0.0%
Total Revenues	1,518	1,495	1,495	-	0.0%
Expenditures					
Personal Services	518,067	529,230	570,300	41,070	7.8%
Other Current Expenditures	87,336	151,237	123,050	(28,187)	-18.6%
Capital Outlay	115,399	108,600	107,700	(900)	-0.8%
Total Expenditures	720,803	789,067	801,050	11,983	1.5%

Significant Budget and Personnel Changes

Personal Services	+ \$	41,070	COLA, salary adjustments under compensation plan
Insurance Premiums	- \$	2,000	Adjust to actual spending
SDLN	- \$	8,737	Adjust to actual spending
OCLC	- \$	8,000	Adjust to actual spending
Courier Services	- \$	6,130	Adjust to actual spending
Publication & Rec Fees	- \$	1,400	Adjust to actual spending
Equipment Maintenance	- \$	1,600	Adjust to actual spending
Building Maintenance	- \$	3,000	New building
Maintenance of others	- \$	1,500	Adjust to actual spending
Electronic subscriptions	- \$	1,900	Adjust to actual spending

Capital Purchases

Library books & Off Ref \$ 107,700

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Library Director	1	1	1	1	1
Assistant Librarian	1	1	1	1	1
Cataloger	1	1	1	1	1
Assistant Cataloger	1	1	1	1	1
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 Person	1	1	1	1	1
Part-time employee (FTE)	3.94	3.94	2.94	2.94	2.94
Total	13.94	13.94	12.94	12.94	12.94

101 465.12 PLANNING AND ZONING - DEVELOPMENT SERVICES

The Planning and Zoning Department provides for centralized administration of City planning, building, plumbing, zoning, inspection and management of flood hazard areas. This department is charged with assuring community compliance (through permit issuance and inspections) with adopted codes and regulations for building and plumbing construction and City Ordinances. This department also oversees the Plan Commission whose duty it is to continue the comprehensive planning process and zoning ordinance and subdivision development.

2007 Highlights

- Hired a code enforcement officer
- More liberal application of City ordinance regarding the 3-step platting process and associated submittal requirements
- Rezoning a large portion of Watertown's R2 zoning district to R2A
- Participation in review and development of draft Joint Jurisdiction ordinance
- Adoption of irrevocable letters of credit as assurance tool
- Administrative approval of plats
- Comprehensive Plan update – south connector, additional industrial development and rail spur
- Participated in training opportunities such as Incident Command System Training, Erosion and Sediment Control Training, National Flood Insurance Program Training, International Code Council Building Code Training, and various safety training within City Hall

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 Planning Commission and Board of Adjustment meetings in support of the physical development of the Watertown Community.

Measure	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Board of Adjustment variances & special exceptions	61	38	60	60
Planning Commission Annexations	6	8	12	8
Planning Commission Plats	18	3	15	20
Planning Commission Vacations	4	3	6	5
Number of staff hours on training and certification	295	204	260	275

PLANNING AND ZONING – DEVELOPMENT SERVICES

Goal: Foster harmonious relationships among adjacent land uses and prevent overcrowding of people and structures.

Objectives:

- ◇ Evaluate current land uses and zoning classifications.
- ◇ Revise Title 21 Zoning Ordinance and Watertown's Zoning Map as appropriate.
- ◇ Provide for adequate and properly located public infrastructure in support of community needs.
- ◇ Protect and enhance real estate values while safeguarding the appearance of Watertown.

Measure	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Assessed Valuation in 1,000s	38,942	49,991	77,000	45,000
Commercial building permits – new construction	19	9	22	20
Residential building permits – new construction	87	27	70	70
Total permits issued	575	225	550	550
Number of zoning map changes	15	13	20	20

PLANNING AND ZONING – DEVELOPMENT SERVICES**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
License & Permits	141,935	138,000	133,700	(4,300)	-3.1%
Charges for Goods & Services	18,647	9,000	15,000	6,000	66.7%
Miscellaneous Revenue	1,184	-	9,000	9,000	N/A
Total Revenues	161,766	147,000	157,700	10,700	7.0%
Expenditures					
Personal Services	214,821	284,740	306,950	22,210	7.8%
Other Current Expenditures	21,664	48,200	45,400	(2,800)	-5.8%
Capital Outlay	28,013	6,500	13,000	6,500	100.0%
Other Expenditures	16	7,160	6,800	(360)	-5.0%
Total Expenditures	264,514	346,600	372,150	25,550	7.4%

Significant Budget and Personnel Changes

Personal Services	+	\$	22,210	COLA, salary adjustment under compensation plan
Expert & Consultant Services	-	\$	2,000	Decrease projects
Publication and Recording Fees	+	\$	3,000	Increase in activity
Education & Outreach	-	\$	2,000	Decrease in advertising

Capital Purchases

Computer Equipment/Software	\$	6,800	Scheduled computer replacement
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Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Planning and Zoning Official	1	1	1	1	1
Building Official	1	1	1	1	1
Urban Planner	0	0	1	1	1
Code Enforcement Officer	0	0	0	1	1
Building Services Specialist	1	1	1	1	1
Part-time employee (FTE)	.27	.86	.86	.65	.62
Total	3.27	3.86	4.86	5.65	5.62

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	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	-	-	-	-	0.0%
Total Revenues	-	-	-	-	0.0%
Expenditures					
Miscellaneous	1,533,664	1,446,000	1,440,000	(6,000)	-0.4%
Total Expenditures	1,533,664	1,446,000	1,440,000	(6,000)	-0.4%

Significant Budget and Personnel Changes

Transfer Out – Park & Rec	-	47,000
Transfer Out – Sioux River Project	+	80,000
Transfer Out – Rec Center	-	9,000
Transfer Out – TR Freshwater Inst.	-	30,000

Summary of Personnel

There are no personnel 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.

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.

Library Building Fund (206)

This is used to account for bond proceeds or other funds set aside for the building needs or addition to the Library.

Capital Improvement 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 \$.75 per 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.

SPECIAL REVENUE FUNDS

(continued)

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).

Sioux River Watershed Project Fund (274)

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.

Save Lake Kampeska Fund (277)

This fund is used to account for revenues set aside to fund efforts at improving the water quality of Lake Kampeska.

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 43rd Street East project along the eastern edge of Pheasant Ridge Industrial Park and to pay for the 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, Zoo, Ice Arena/Expo Center, Forestry, Cemetery, Parks System and City Park and Camping. Provides central bookkeeping, payroll, bill processing and secretarial needs for all facilities.

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of staff meetings per year	12	6	12	12
Percent of board member attendance	86	74	86	86

Goal: To provide a year around program of recreation activities and facilities at various locations to meet the needs of a population having 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Percent of activities planned that are published	100	100	100	100
Total number of volunteers	193	140	200	200

SUPERVISION**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	6,727	-	-	-	0.0%
Miscellaneous Revenue	37,049	30,000	37,000	7,000	23.3%
Other Financing Sources	1,370,061	1,365,000	1,318,000	(47,000)	-3.4%
Total Revenues	1,413,837	1,395,000	1,355,000	(40,000)	-2.9%
Expenditures					
Personal Services	169,798	172,610	181,350	8,740	5.1%
Other Current Expenditures	33,697	7,110	7,750	640	9.0%
Capital Outlay	1,791	2,000	-	(2,000)	-100.0%
Total Expenditures	205,286	181,720	189,100	7,380	4.1%

Significant Budget and Personnel Changes

Personal Services + \$ 8,740 COLA, salary adjustment under compensation plan

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Parks, Recreation & Forestry Director	1	1	1	1	1
Office Manager	1	1	1	1	1
Secretary/Receptionist	1	1	1	1	1
Part-time employees	0	0	0	.15	.13
Total	3	3	3	3.15	3.13

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.

2007 Highlights

- The State Hershey track meet was held with 850 athletes from 36 qualifying communities who participated in over 1,200 individual events.

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 Assn., Jr./Teener Baseball League, Soccer Assn.
- ◇ Organize recreational programs for special populations.
- ◇ Training of volunteers in youth programs.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of participants in summer programs	5,242	4,800	5,000	5,000
Number of participants in all youth/adult programs	6,822	5,000	6,500	6,500
Number of training workshops given for volunteers	6	4	6	6
Number of special events conducted	8	6	8	8
Percent registrations vs. total registrations	40%	45%	45%	45%

RECREATION PROGRAMS**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	76,429	69,250	74,300	5,050	7.3%
Miscellaneous Revenues	11,129	9,200	8,200	(1,000)	-10.9%
Total Revenues	87,558	78,450	82,500	4,050	5.2%
Expenditures					
Personal Services	187,381	195,420	198,600	3,180	1.6%
Other Current Expenditures	28,612	32,200	32,900	700	2.2%
Capital Outlay	17,103	2,000	3,300	1,300	65.0%
Other Expenditures	3,940	6,300	6,100	(200)	-3.2%
Total Expenditures	237,036	235,920	240,900	4,980	2.1%

Significant Budget and Personnel Changes

Personal Services + \$ 3,180 COLA, salary adjustment under compensation plan

Capital Purchases

Baseball/Softball Equipment \$ 2,000 Replace 20% of the equipment inventory
Video Projector \$ 1,300 New equipment

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Recreation Superintendent	1	1	1	1	1
Asst. Recreation Superintendent	1	1	1	1	1
Part-time employment (FTE)	4.12	5.03	4.71	4.59	4.45
Total	6.12	7.03	6.71	6.59	6.45

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.

2007 Highlights

- New driving range opened July 11, 2007

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of season passes	776	870	870	870
Number of 9-hole rounds played by green fee players	10,967	4,376	10,000	10,000
Number of 9-hole rounds played by season pass holders	40,828	20,000	45,000	45,000
Number of staff hours used for training	90	75	100	100

GOLF COURSE**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods & Service	397,367	410,000	419,000	9,000	2.2%
Miscellaneous Revenue	5,472	3,900	4,000	100	2.6%
Other Financing Sources	1,467	-	-	-	0.0%
Total Revenue	404,306	413,900	423,000	9,100	2.2%
Expenditures					
Personal Services	236,129	256,060	243,300	(12,760)	-2.6%
Other Current Expenditures	126,686	150,800	158,400	7,600	5.0%
Capital Outlay	44,827	67,700	42,500	(25,200)	-37.2%
Other Expenditures	281	-	-	-	0.0%
Total Expenditures	407,924	474,560	444,200	(30,360)	-6.4%

Significant Budget and Personnel Changes

Personal Services	- \$	12,760	Adjust to reflect actual spending
Expert & Consultant Service	+ \$	3,000	Adjust to reflect actual spending
Repair to Clubhouse	+ \$	1,500	Scheduled repairs
Chem, Drug & Lab Supplies	+ \$	1,500	Increase in chemical costs

Capital Purchases

Computer Equipment/Software	\$	1,500	Computer replacement
Mowers	\$	16,500	Scheduled replacement of tee mower
Utility Vehicle	\$	5,800	Scheduled replacement of Utility Vehicle
Range Ball Picker	\$	3,700	Scheduled replacement of range ball picker
Greens Aerator	\$	13,500	Greens Aerator
Safety Equipment	\$	1,500	AED Unit

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Golf Course Superintendent	1	1	1	1	1
Asst. Golf Course Superintendent	1	1	1	1	.75
Turf Specialist	1	1	1	1	1
Part-time/Seasonal employee (FTE)	7.40	6.65	6.85	4.95	4.23
Total	10.40	9.65	9.85	7.95	6.98

1 full-time Assistant Superintendent is split between Golf Course and Ice Arena.

201 451.26 FAMILY AQUATICS CENTER
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The Family Aquatics 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.

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:

- ◇ Make swimming lessons a priority 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	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Family season passes	480	430	435	450
Individual season passes	575	494	495	500
Daily Admissions - Family	3,935	928	2,700	2,700
Daily Admissions - Individual	12,684	3,988	12,000	12,000
Number of rentals	21	2	13	15
Number of children registered in swimming lessons vs number of openings	868/1,150	821/1,110	900/1,110	900/1,110
Total attendance	66,441	22,000	60,000	60,000
Profit margin of concession sales	54%	50%	50%	60%

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 South Dakota Health Department food service standards in concessions.
- ◇ Maintain daily cleaning and maintenance sheets to make certain cleanliness issues are being met.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
# of violations from Health Department inspection	1	3	3	0
Number of water samples taken	33	12	33	33

FAMILY AQUATICS CENTER**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	265,719	264,000	227,500	(36,500)	-13.8%
Miscellaneous Revenue	1,386	600	800	200	33.3%
Total Revenues	267,105	264,600	228,300	(36,300)	-13.7%
Expenditures					
Personal Services	162,507	176,906	154,200	(22,706)	-12.8%
Other Current Expenditures	116,038	112,300	116,000	3,700	3.3%
Capital Outlay	-	4,500	9,500	5,000	111.1%
Other Expenditures	300	-	-	-	0.0%
Total Expenditures	278,845	293,706	279,700	(14,006)	-4.8%

Significant Budget and Personnel Changes

Personal Services	- \$	22,706	Adjust to reflect actual spending
Insurance Premiums	+ \$	2,000	Adjust to reflect actual spending
Merchandise for resale	- \$	3,000	Decrease in purchases
Electricity	+ \$	2,500	Increase in Utilities
Water	+ \$	3,100	Increase in Utilities

Capital Purchases

Safety Equipment	\$	1,500	AED Unit
Season Pass ID Unit	\$	8,000	New equipment

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Part-time employee (FTE)	3.34	0.00	9.00	10.31	10.50
Total	3.34	0.00	9.00	10.31	10.50

201 451.27 SOFTBALL/BASEBALL COMPLEX

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

2007 Highlights

- Completed the construction of the new restroom facility

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of tournaments held	7	6	8	8
Number of field rentals for adults	227	150	225	225
Number of mowings	30	18	30	30

SOFTBALL/BASEBALL COMPLEX**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	10,363	5,000	5,000	-	0.0%
Total Revenues	10,363	5,000	5,000	-	0.0%
Expenditures					
Personal Services	7,764	5,810	10,250	4,440	76.4%
Other Current Expenditures	14,854	9,350	10,800	1,450	15.5%
Capital Outlay	12,072	3,300	8,000	4,700	142.4%
Total Expenditures	34,689	18,460	29,050	10,590	57.4%

Significant Budget and Personnel Changes

Personal Services + \$ 4,440 Salary adjustments under compensation plan

Capital Purchases

Koch Complex/Improvements \$ 8,000 Scoreboard Updates

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Part-time employee (FTE)	.35	.31	.31	.30	.31
Total	.35	.31	.31	.30	.31

201 451.28 AUDITORIUM

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

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 insure long life.
- ◇ Daily care and cleaning to insure public health and safety.
- ◇ Coordinating department programs with school uses and private rentals.
- ◇ Promotion of facility and equipment (chairs and picnic kits) available for rent.
- ◇ Allow community groups associated with department access to meeting rooms.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of times facility used for private rentals	177	118	185	175
Number of community groups utilizing the meeting room	8	8	8	8
Total number of times meeting room reserved	105	50	100	100
Number of user accident claims filed	-	-	-	-

AUDITORIUM**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	2,181	2,500	2,000	(500)	-20.0%
Miscellaneous Revenue	559	600	500	(100)	-16.7%
Total Revenues	2,740	3,100	2,500	(600)	-19.4%
Expenditures					
Personal Services	41,339	43,460	47,600	4,140	9.5%
Other Current Expenditures	31,542	35,200	36,500	1,300	3.7%
Capital Outlay	-	4,250	6,800	2,550	60.0%
Total Expenditures	72,881	82,910	90,900	7,990	9.6%

Significant Budget and Personnel Changes

Personal Services + \$ 4,140 Salary adjustment under compensation plan

Capital Purchases

Furniture, Fixtures & Furnishings \$ 6,800 Replacement of folding chairs and folding tables,
AED Unit

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Building and Pool Maintenance Worker	1	1	1	1	1
Part-time Employee (FTE)	.04	.10	.10	.10	.10
Total	1.04	1.10	1.10	1.10	1.10

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.

2007 Highlights

- Held four special events and four free days attracting over 11,500 visitors
- Watertown Community Foundation provided funding to conduct a non-living collections workshop for local museum staff
- Repaired waterfowl overlook and replaced fence around the small duck ponds
- Received funding from the Watertown Community Foundation for construction of a bald eagle nest for youth and renovation of the penguin exhibit
- Completed renovations for the bird of prey exhibit and the duck building to hold additional penguins and the zebra for the summer
- “Waters of South Dakota” fish aquarium and life support system were installed along with interactive graphics and educational trunks
- Received funding from MHW for zoo operations, interns, educational workshops and to support the Roots and Shoots programming

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Total Attendance	51,220	22,813	51,200	51,300
\$ budgeted for grounds & equipment	20,536	8,130	33,130	20,000
\$ budgeted for exhibit and building improvements	64,000	5,000	65,000	47,600
Total number of SSP programs & local conservation projects and programs	15	15	16	16

ZOO

Goal: Provide a quality zoo in a friendly manner at a reasonable cost to assure our ability to fulfill the zoo's mission.

Objectives:

- ◇ Pursue new grant opportunities to ensure a 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Attendance at special events and free days	12,440	2,815	11,500	11,500
\$ received from grants	85,865	61,535	90,000	90,000
\$ of subsidies from Lake Area Zoological Society	85,550	15,500	111,450	103,640
# of workshops & conferences attended by staff	10	3	8	10

Goal: Present educational programs for all age groups which 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.
- ◇ Creating personal experiences that celebrate wildlife, renew everyone's connection to the environment and inspire conservation action.
- ◇ Providing programs that are accessible to diverse audiences keeping in mind that people have different needs and learn in different ways.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of active Roots & Shoots groups	69	50	50	50
Total number of participants in Roots & Shots service learning activities	32	49	70	70
Number of outreach programs	67	38	65	70
Number of educators and interns reached through activities, training and workshops	79	54	55	80
Total attendance from Zoo School programs and on-site tours	13,015	7,376	13,000	13,000
\$ received from educational programming	12,790	8,995	12,495	12,000
Volunteer hours	2,601	2,111	3,000	3,500

ZOO**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental	44,074	2,825	2,054	(771)	-27.3%
Charges for Goods and Services	122,225	125,000	120,000	(5,000)	-4.0%
Miscellaneous Revenues	101,810	125,846	88,543	(37,303)	-29.6%
Other Financing Sources	385	1,000	1,000	-	0.0%
Total Revenues	268,494	254,671	211,597	(43,074)	-16.9%
Expenditures					
Personal Services	470,665	514,775	523,300	8,525	1.7%
Other Current Expenditures	158,143	145,805	138,600	(7,205)	-4.9%
Capital Outlay	3,082	40,800	4,650	(36,150)	-88.6%
Other Expenditures	221	400	400	-	0.0%
Total Expenditures	632,111	701,780	666,950	(34,830)	-5.0%

Significant Budget and Personnel Changes

Personal Services	+	\$	8,525	COLA, salary adjustments under compensation plan
Building Maintenance	-	\$	2,400	Decrease in request
IMS Grant	-	\$	9,825	Grant funds ending
Water	+	\$	3,500	Increase in Utilities
		\$		
Capital Purchases				
Zoo Animals		\$	2,500	
Safety Equipment		\$	1,500	AED Unit
Water Pump		\$	650	Additional Equipment

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Zoo Superintendent	1	1	1	1	1
Zoo Curator	0	0	1	1	1
Roots & Shoots Coordinator	1	1	0	1	0
Visitor's Service/Office Manager	1	1	1	1	1
Zookeeper/Maintenance	1	1	1	1	1
Zookeeper II	1	1	0	0	0
Zookeeper I	3	3	3	3	3
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	5.87	5.23	5.50	5.40	6.19
Total	14.87	14.23	13.50	14.40	14.19

201 451.35 ICE ARENA/EXPO BUILDING

The Ice Arena is a facility to allow for the uninterrupted skating season (Nov.-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.

2007 Highlights

- Hosted the Junior Varsity State Hockey Tournament
- Replaced the roof and insulation of the ice arena building

Performance Measures

Goal: Maximum use of the facility (November-March) for ice-skating by good scheduling of all user groups. Non-ice time use of facility for rentals & 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of youth season passes (includes hockey & lions)	306	-	300	300
Number of Adult and family season passes	63	-	63	60
Yearly attendance	4,145	N/A	4,000	4,000
Number of machine hours for resurfacing ice	167	108	175	175
Total number of non-ice events	-	2	2	1

ICE ARENA/EXPO BUILDING**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	15,428	10,800	13,200	2,400	22.2%
Miscellaneous Revenues	219	-	-	-	0.0%
Other Financing Sources	-	-	-	-	0.0%
Total Revenues	15,647	10,800	13,200	2,400	22.2%
Expenditures					
Personal Services	29,997	31,831	39,950	8,119	25.5%
Other Current Expenditures	25,684	33,500	35,500	2,050	6.1%
Capital Outlay	-	-	-	-	0.0%
Total Expenditures	55,681	65,331	75,500	10,169	15.6%

Significant Budget and Personnel Changes

Personal Services	+ \$	8,119	COLA, salary adjustment under compensation plan, add 25% of Asst. Superintendent salary
Insurance Premiums	+ \$	1,000	Adjust to reflect actual spending
Electricity	+ \$	1,000	Increase in Utilities

Capital Purchases

No planned purchases for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Asst. Superintendent (FTE)	0	0	0	0	.25
Part-time employee (FTE)	.41	.38	.38	.36	.22
Total	.91	.88	.88	.86	.97

- ❖ 1 Full-Time Park Manager is split equally between Ice Arena and City Park. 1 Full-Time Assistant Superintendent is split between the Golf Course and Ice Arena.

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 15 park areas of 95 acres including: 5 miles of bike trail, ice arena, ball complex, Disc Golf, 15 tennis courts, 96 garden plots, 17 ball fields, 11 playgrounds, 2 picnic shelters, 3 park rest rooms, an outdoor ice rink, 3 basketball courts, 5 sand volleyball courts, Anza soccer plaza, Derby Downs, and many flower beds.

2007 Highlights

- Replaced the existing boat ramp and dock at the Lake Pelican Access on 14th St. SW
- Constructed a new concrete basketball court, playground, baseball backstop and picnic shelter and tables at Eastwoods Park
- Renovated Kirby Arena at Derby Downs with a new sand base with clay subsurface, new announcing stand and lighting improvements

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.
- ◇ Maintaining and cleaning of all park areas, shelters, soccer fields, rest rooms, ball fields, etc.
- ◇ Regular inspections of all playground equipment to insure safe use.
- ◇ Regular maintenance on all park equipment and machinery to insure long life.
- ◇ Development of new park areas as community expands and need is justified.
- ◇ Coordinate events and rentals for clubs and public use at Derby Downs.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
# of inspections on playground equipment	8	4	8	8
Feet of new bike trail	-	-	-	35,000
Number of arena events held at Derby Downs	37	21	30	35
Number of clubhouse rentals at Derby Downs	54	27	50	50

PARKS SYSTEM**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	21,348	3,300	8,945	5,645	171.1%
Other Financing Sources	-	-	-	-	0.0%
Total Revenues	21,348	3,300	8,945	5,645	171.1%
Expenditures					
Personal Services	251,939	264,300	274,700	10,400	3.9%
Other Current Expenditures	88,222	107,500	113,200	5,700	5.3%
Capital Outlay	100,590	32,650	38,000	5,350	1.6%
Total Expenditures	440,751	404,450	425,900	21,450	5.3%

Significant Budget and Personnel Changes

Personal Services	+ \$ 10,400	COLA, salary adjustment under compensation plan
Insurance Premiums	+ \$ 1,500	Adjust to reflect actual spending
Motor Fuel and Lubricants	- \$ 1,500	Adjust to reflect actual spending
Water	+ \$ 2,300	Increase in Utilities

Capital Purchases

Mower	\$ 15,000	Scheduled replacement
Snow Blower	\$ 5,000	Scheduled replacement
Pick up	\$ 18,000	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Worker II	1	1	1	1	4
Park Maintenance Worker I	3	3	3	3	0
Part-time employee (FTE)	4.73	4.68	4.55	4.01	3.86
Total	9.23	9.18	9.05	8.51	8.36

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

2007 Highlights

- The water hookups to the campsites were 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, Vintiques, etc.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of camper/tent permits issued	2,853	1,443	3,000	3,000
Avg. % of seasonal occupancy level	42%	40%	40%	40%
Picnic shelter rental	49	21	45	45

CITY PARK AND CAMPING**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	45,829	49,150	50,050	900	1.8%
Total Revenues	45,829	49,150	50,050	900	1.8%
Expenditures					
Personal Services	47,181	47,813	46,450	(1,363)	-2.9%
Other Current Expenditures	27,229	27,500	27,450	(50)	-0.2%
Capital Outlay	18,044	12,000	-	(12,000)	-100.0%
Total Expenditures	92,454	87,313	73,900	(13,413)	-15.4%

Significant Budget and Personnel Changes

Personal Services - \$ 1,363 Adjust to reflect actual spending
Repairs to playground - \$ 2,000 No planned projects

Capital Purchases

No purchases scheduled in 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Part-time employee (FTE)	1.08	1.13	1.30	1.30	1.28
Total	1.58	1.63	1.80	1.80	1.78

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

203 490.00 BBB (Bed, Board & Booze) SALES TAX
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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 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Transfer amount to the Rec Center Fund	113,000	-	-	-
Dollar amount of advertising funds used	81,315	24,432	75,647	89,950
Subsidy amount to Boys and Girls Club	0	170,000	170,000	170,000
Transfer amount to the Park and Recreation Fund	125,000	34,000	68,000	68,000

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

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	572,211	591,500	613,000	21,500	3.6%
Miscellaneous Revenues	3,905	2,200	2,500	300	13.6%
Total Revenues	576,116	593,700	615,500	21,800	3.7%
Expenditures					
General Government (CVB/Event Center)					
Other Expenditures	263,178	279,278	293,300	14,022	5.0%
General Government Advertising					
Other Expenditures (Chamber Programs)	81,315	90,950	89,950	(1,000)	-1.1%
General Government Other					
Other Expenditures (Boys & Girls Club)	-	170,000	170,000	-	0.0%
Operating Transfers	239,300	68,000	68,000	-	0.0%
Total Expenditures	583,793	608,228	621,250	13,022	2.1%

Significant Budget and Personnel Changes

Utilities	+	\$	12,000	Increase in Utilities
Health Insurance	+	\$	3,769	Benefits adjustment
Salary	+	\$	2,041	COLA, salary adjustment under compensation plan
Convention and Bid Expense	-	\$	11,500	Moved funds to separate expenditure account
Convention and Event Servicing	+	\$	6,500	Split out from Convention and Bid Expense
Asst. Salary	+	\$	1,182	COLA, salary adjustment under compensation plan
4 th of July	-	\$	2,420	Decrease request

Summary of Personnel

There are no personnel allocated to this department.

204 451.22 COMMUNITY RECREATION CENTER

The Watertown 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).

2007 Highlights

- Membership contracts reached an all time high in March totaling 1,418
- The 3-on-3 basketball tournament was a great success even with the tournament site being relocated to the Rec Center parking lot

Performance Measures

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

Objectives:

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

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Average daily attendance	227	253	240	245
Number of new programs	2	2	3	2
# increase/decrease in membership contracts from previous year	(1)	43	43	35
Total single membership contracts	576	613	613	625
Total family membership contracts	749	767	767	782

Goal: To provide the up most customer service to all members and individuals that are associated with the Rec Center through membership or programs.

Objectives:

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

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Total number of rentals	17	11	16	17
Number of tournaments held	6	4	6	6
Number of certified trainers	2	2	2	2
Average number of children at child care	11	12	12	13

COMMUNITY RECREATION CENTER**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	649,655	659,500	712,500	53,000	8.0%
Miscellaneous Revenue	36,865	36,400	36,400	-	0.0%
Other Financing Sources	214,086	19,100	10,100	(9,000)	-47.1%
Total Revenues	900,606	715,000	759,000	44,000	6.2%
Expenditures					
Personal Services	425,784	454,520	483,350	28,830	6.3%
Other Current Expenditures	244,474	230,050	246,650	16,600	7.2%
Capital Outlay	32,788	21,000	24,000	3,000	14.3%
Other Expenditures	176,031	1,200	1,500	300	25.0%
Total Expenditures	879,077	706,770	755,500	48,730	6.9%

Significant Budget and Personnel Changes

Personal Services	+ \$	28,830	COLA, salary adjustment under compensation plan
Insurance Premium	- \$	1,600	Adjust to reflect actual spending
Publication & Rec Fees	+ \$	2,000	Adjust to reflect actual spending
Equipment Maintenance	+ \$	5,000	Repair work on machines
Chem, Drug & Lab Supplies	+ \$	3,000	Switch to different pool chemical
Utilities	+ \$	5,000	Increase in Utilities

Capital Purchases

Machinery & Equipment	\$	24,000	Scheduled replacement for fitness equipment
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Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Rec 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)	8.82	8.72	7.61	8.37	7.48
Total	14.82	14.72	13.61	14.37	13.48

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

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	2,612	-	-	-	0.0%
Total Revenues	2,612	-	-	-	0.0%
Expenditures					
Casualty Loss	-	100,000	100,000	-	0.0%
Total Expenditures	-	100,000	100,000	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

Summary of Personnel

There are no personnel allocated to this department.

206.455.05 LIBRARY BUILDING FUND

The Library Building Fund was used to account for bond proceeds and other money set aside for the building needs during the Library Expansion Project.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	87,924	-	-	-	0.0%
Other Financing Sources	4,627,343	-	-	-	0.0%
Total Revenues	4,715,343	-	-	-	0.0%
Expenditures					
Personal Services	3,835	-	-	-	0.0%
Capital Outlay	2,755,699	-	-	-	0.0%
Total Expenditures	2,759,534	-	-	-	0.0%

Significant Budget and Personnel Changes

The Library Expansion Project has been completed. The Library staff moved into the new facility at the end of July 2007.

Summary of Personnel

There are no personnel allocated to this department. A part-time person's salary was added to the 2007 budget to oversee the construction process.

212 490.00 CAPITAL IMPROVEMENT FUND
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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.

Function	2006 Total	2007 Total	2008 Total
Public Safety Improvements	165,000	857,000	-
Street System Improvements	1,875,000	2,597,800	910,000
Sanitary Sewer Improvements	55,000	-	-
Storm Sewer, Flood Control and Water Quality Projects	1,466,000	2,900,100	1,350,000
Recreational Facility Improvements	1,050,600	1,702,800	1,321,450
Industrial Park Infrastructure	131,000	612,500	1,622,500
Debt Service Payments	964,800	1,090,200	1,094,800
Codington County	105,000	52,500	-
Watertown Public Schools	210,000	210,000	-
Waverly Public School	10,000	5,000	-
South Shore Public School	10,000	5,000	-
Florence Public School	10,000	5,000	-
Henry Public School	10,000	5,000	-
Airport Fund for Capital Improvements	55,000	231,000	3,600
E-911 Fund	65,000	135,000	115,000

CAPITAL IMPROVEMENT FUND**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	4,997,364	5,932,000	5,522,000	(410,000)	-6.9%
Intergovernmental Revenues	88,000	1,031,600	1,407,800	376,200	36.5%
Miscellaneous Revenues	1,292,603	520,000	1,100,050	580,050	111.5%
Other Financing Sources	1,161,799	1,460,100	-	(1,460,100)	-100.0%
Total Revenues	7,539,766	8,943,700	8,029,850	(913,850)	-10.2%
Expenditures					
Capital Outlay	2,129,106	8,670,200	5,203,950	(3,466,250)	-40.0%
Debt Reduction	979,696	1,090,200	1,094,800	4,600	0.4%
Other Expenditures	355,000	282,500	-	(282,500)	-100.0%
Transfers Out	65,000	366,000	118,600	(247,400)	-67.6%
Total Expenditures	3,528,802	10,408,900	6,417,350	(3,991,550)	-38.3%

Significant Budget and Personnel Changes

Effective January 1, 2007, the Capital Improvement Sales Tax rate increased from 0.9% to 1.0%.

Summary of Personnel

There are no personnel 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 (coming in July 2006) and the visiting public to our service area. The department provides radio services and links to all public safety agencies providing emergency services.

2007 Highlights

- Continue to increase training hours for Communications Officers
- Three Quality Assurance review staff members
 - EMD (Emergency Medical Dispatch)
 - EFD (Emergency Fire Dispatch)
 - Call Reviews
- Implemented new CAD software (New World Systems) for regional 911 PSAP service to Watertown and surrounding communities
- Participated in National Tele-Communicators Week and received proclamation from the Mayor
- Continue to develop a Citizens 911 Academy
- Community Partnerships Offering 911 services to surrounding counties of Hamlin, Day, Grant and southern portion of Roberts.
- Participation in community events and projects; Codington County Extension Services: Babysitting Clinic, Save Our Farm Youth Program, and Senior Seminar, Watertown High School Career Day, Camp Chance, Redlin Center Event, National Night Out, PD/City Halloween Spook House
- Community Planning and Community Exercises and Drills
 - Airport Exercise/Certification
 - High School Spring Drinking and Driving Mock Drill
 - HAZMAT Exercise
- Continue to update community locator files (businesses)

Performance Measures

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

Objectives:

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

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Staff training hours received	1,075	516	1,329	1,535
Hours in exercise planning and participation	102	7	207	250
Training hour for recertification EMD/EFD	490	167	342	400
Training development hours	405	303	530	600
Total number of participation by staff in community seminars/workshops	78	39	150	200

E-911 FUND

Goal: Provide a staff who offers 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:

- ◇ Develop and implement a Citizen's 911 Academy to heighten community awareness of the Communication Center's responsibility.
- ◇ Continued 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	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of training hours offered	1,432	516	1,329	1,535
Number of presentations scored	195	129	260	300
Average percentage score	90%	90%	92%	94%
Final Score Average – percent increase	-.48%	0%	2%	2%

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

Objectives:

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

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Total # of calls scored using national standards	195	129	260	280
Average score based on National Standards	90%	90%	92%	94%
Day/Hamlin/Grant counties 911/EMT/EMT calls	70	51	102	107
Total overall number of 911 calls scored	195	129	260	300
Percentage of increase in average scoring	-.48%	0%	2%	2%

E-911 FUND

Goal: Demonstrate a commitment to better serving the public in the service that we deliver. The success will be in the overall improvement in 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 with each of those calls will be used to establish average ring times and length of call.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Average ring time	5.7 sec	6.0 sec	5.6 sec	5.6 sec
Average length of call	3 min, 7 sec	3 min 14 sec	3 min, 32 sec	3 min, 37 sec

Goal: Continue to maintain a high level of emergency communications services in the fastest and most efficient manner possible.

Objective:

- ◇ Continue to 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Codington County 911 calls received	9,253	4,128	8,256	9,082
Hamlin County 911 calls received	615	281	562	612
Day County 911 calls received	819	461	922	1,013
Grant County 911 calls received	124	741	1,481	1,621
Roberts County 911 calls received	N/A	29	203	220
Total CAD entries/calls for service	29,520	16,209	32,588	33,263

E-911 FUND**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	254,200	230,000	235,000	5,000	2.2%
Miscellaneous Revenues	54,905	76,500	114,100	37,600	49.2%
Other Financing Sources	115,000	135,000	115,000	(20,000)	-14.8%
Total Revenues	424,105	441,500	464,100	22,600	5.1%
Expenditures					
Personal Services	387,058	384,730	422,650	37,920	9.9%
Other Current Expenditures	44,505	100,300	116,800	16,500	16.5%
Capital Outlay	89,888	-	38,400	38,400	N/A
Total Expenditures	521,452	485,030	577,850	92,820	19.1%

Significant Budget and Personnel Changes

Personal Services	+	\$	37,920	COLA, salary adjustment under compensation plan
Equipment maintenance	+	\$	1,000	Increased equipment usage
Computer maintenance	+	\$	15,000	Increase in software technical support

Capital Purchases

Computer Equipment/Software	\$	38,400	2 CAD workstations, CAD computer software, TDD Equipment, UPS System for ALI Controller
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Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Communications Supervisor	1	1	1	1	1
Communication Officers	7	7	8	8	8
Part-time employee (FTE)	.50	.50	0	0	.40
Total	8.50	8.50	9.00	9.00	9.40

226 455.06 LIBRARY FINES FUND

The Library Fines Fund accounts for the revenues and expenditures of library fines and other type 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	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Fines and Forfeitures	12,043	9,500	13,000	3,500	36.8%
Miscellaneous Revenues	29,714	23,970	28,700	4,730	19.7%
Total Revenues	41,757	33,470	41,700	8,230	24.6%
Expenditures					
Current Expenditures	9,298	15,420	12,650	(2,770)	-18.0%
Other Expenditures	231	470	700	230	48.9%
Capital Outlay	-	27,400	20,550	(6,850)	-25.0%
Total Expenditures	9,529	43,290	33,900	(9,390)	-21.7%

Significant Budget and Personnel Changes

Office Supplies	-	\$	1,750	Adjust to reflect actual spending
Information & Education	-	\$	3,000	Reduction of planned events
Postage	+	\$	2,000	Increase in postage

Capital Purchases

Computer Equipment/Software	\$	6,550	CD/DVD Repair system
Computer Equipment/Software	\$	14,000	Scheduled replacement for computers, monitors, copiers and printers

Summary of Personnel

There are no personnel 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, payments #1 through #36 made by the industry to the City were to be used for urban renewal activities (Main Street Program). Direct loans are available up to \$5,000 at a fixed rate of 3% for one to three years. Partnership loans (45% from financial bank, 45% from Urban Renewal Fund, and 10% from applicant) are available up to \$10,000 at a fixed rate of 3% for one to five years.

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 the revitalization project.
- ◇ Provide the maximum numbers of loans with available dollars for businesses.
- ◇ Encourage additional business development and help existing business expand in the uptown area.
- ◇ Continue the Urban Renewal District beautification.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of new loans	2	1	2	2
Average number of loans in repayment	21	14	15	17
Average loan amount requested	\$4,290	\$6,000	\$5,000	\$5,000

URBAN RENEWAL FUND**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	83,363	74,100	63,100	(11,000)	-14.8%
Total Revenues	83,363	74,100	63,100	(11,000)	-14.8%
Expenditures					
Personal Services	18,472	21,600	9,200	(12,400)	-57.4%
Current Expenditures	9,175	13,200	28,650	15,450	117.0%
Capital Outlay	4,367	70,000	10,000	(60,000)	-85.7%
Other Expenditures	8,580	30,000	36,000	6,000	20.0%
Total Expenditures	40,594	134,800	83,850	(50,950)	-37.8%

Significant Budget and Personnel Changes

Personal Services - \$ 12,400 Decrease in Personnel hours
WBA Director + \$ 7,500 New request

Capital Purchases

Uptown Projects \$ 10,000

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Part-time Maintenance (FTE)	.68	.68	.68	.75	.48
Total	.68	.68	.68	.75	.48

274 462.65 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. A continuation application for \$1.7 million is in progress for 2008.

2007 Highlights

- Best Management Practices
 - 3 animal nutrient management systems in progress; 3 planned in 2008 with the possibility of two more.
 - Manure application management applied to practices in place and proposed.
 - 4 shoreline stabilization projects completed for a total of 257 feet stabilized; Pelican 1,000 feet in progress, 5 additional are funded and awaiting contractor.
 - Two small ponds completed with seven in progress.
 - Grassed Waterways – one possibly in 2007, three possible in 2008.
- Information Education
 - Annual Newsletter
 - Winter Farm Show booth
 - LATI Career Days booth
 - 7 (4'x8') Watershed Signs were installed.
 - 6th Grade environmental days. There were 24 sessions with a total of 325 students in attendance.
 - In conjunction with Freshwater Institute, water education and information pieces for radio, cable TV and newspaper.
 - Planned event: 7th grade Social Studies presentation.

Performance Measures

Goal: The goal of this project segment is to improve the quality of the water entering the lakes and continue restoration of the full 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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of water quality samples	15	14	20	12
Number of educational activities	26	35	36	36

SIoux RIVER WATERSHED PROJECT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	146,864	190,000	346,650	156,650	82.4%
Miscellaneous Revenues	91,730	115,000	115,000	-	0.0%
Other Financing Sources	163,175	256,985	161,205	(95,780)	-37.3%
Total Revenues	401,769	561,985	622,855	60,870	10.8%
Expenditures					
Personal Services	130,848	137,280	199,700	62,420	45.5%
Other Current Expenditures	247,133	300,198	423,440	123,242	41.1%
Capital Outlay	-	3,000	-	(3,000)	-100.0
Total Expenditures	377,981	440,478	623,140	182,662	41.5%

Significant Budget and Personnel Changes

Personal Services	+	\$	62,420	COLA, salary adjustments under compensation plan, added TR Freshwater Institute Director
Repairs to Vehicles	+	\$	6,850	Increase in scheduled repairs
Other Supplies	+	\$	2,643	Adjust to reflect actual spending
Ag Waste System	+	\$	55,000	Increase costs and additional practices
Water Quality Monitoring	+	\$	1,761	Increase costs and additional practice
Grassed Waterway	+	\$	6,494	Increase costs and additional practice
Information and Education	+	\$	1,381	Increased public awareness and education
Manure Application Management	-	\$	6,213	Decrease in planned projects
Stream Bank Stabilization	+	\$	6,029	Increase costs and additional practice
Filter Strips	-	\$	32,000	Project complete
Shoreline Stabilization	+	\$	80,000	Increase costs and additional practices

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Project Coordinator	1	1	1	1	1
Technical Assistant	1	1	1	1	1
Terry Redlin Freshwater Institute Director	1	1	1	1	1
Part-time employee (FTE)	.75	.75	.75	.75	.75
Total	2.75	2.75	2.75	2.75	3.75

276 462.00 TERRY REDLIN FRESHWATER INSTITUTE

The mission of the Terry Redlin Freshwater Institute is to promote the understanding, appreciation and conservation of vital water resources throughout South Dakota.

2007 Highlights

- Developed and implemented a wide variety of stormwater education tools: Two stormwater billboards on Highway 212, Municipal Utilities inserts for March and July, Home show booth, classroom presentations and regular informational pieces in the Public Opinion newspaper.
- Conducted water/wetland presentations for general audiences ranging from preschoolers to adults.
- Led youth water orientated activities at the pond.
- Participated in Sixth Grade Environmental Days; 24 sessions, 9 schools for a total of 325 students.
- Presented at local and regional water festivals and environmental events.
- Moved forward in planning and developing the new concept for the Institute.

Performance Measures

Goal: To provide a wide variety of on-site, water-based education opportunities utilizing the yet-to-be-built institute structure and associated property. To coordinate with and utilize statewide organizations, agencies and natural resource sites to promote water orientated education throughout South Dakota.

Objectives:

- ◇ Revise the institute website.
- ◇ Work with local and state agencies and organizations in developing the Terry Redlin Freshwater Institute structure and the Watertown Outdoor Education area.
- ◇ Continue to conduct various water workshops to educate water conservation to preschool age children through adults.
- ◇ Incorporate storm water education into the program with the use of brochures and workshops.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of school participating in 6 th grade environmental days	9	10	10	10
Number of water festivals attended	5	1	4	4
Number of presentations conducted at water festivals	35	8	24	25
Number of student classroom presentations	36	23	45	50

TERRY REDLIN FRESHWATER INSTITUTE**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	18,179	8,000	-	(8,000)	-100.0%
Miscellaneous Revenues	10,000	20,000	-	(20,000)	-100.0%
Transfers In	26,000	30,000	-	(30,000)	-100.0%
Total Revenues	54,179	58,000	-	(58,000)	-100.0%
Expenditures					
Personal Services	51,293	51,700	-	(51,700)	-100.0%
Other Current Expenditures	3,631	5,188	-	(5,188)	-100.0%
Capital Outlay	-	1,500	-	(1,500)	-100.0%
Total Expenditures	54,924	58,388	-	(58,388)	-100.0%

Significant Budget and Personnel Changes

Personal Services	- \$ 51,700	TR Freshwater Director budget moved to Sioux River Watershed Project Fund
Other Current Expenditures	- \$ 5,188	Budget has been moved to Sioux River Watershed Project Fund

Capital Purchases

No purchases scheduled for 2008

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Terry Redlin Freshwater Institute Director	1	1	1	1	0
Total	1	1	1	1	0

277 462.66 SAVE LAKE KAMPESKA FUND

Save Lake Kampeska Fund was created to account for donations to the City from Terry Redlin to support efforts at improving the water quality of Lake Kampeska. The resources from this fund are expected to be used to construct a building that will house the Terry Redlin Freshwater Institute.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	13,419	10,000	24,050	14,050	140.5%
Total Revenues	13,419	10,000	24,050	14,050	140.5%
Expenditures					
Other Current Expenditures	-	300,000	350,000	50,000	16.7%
Total Expenditures	-	300,000	350,000	50,000	16.7%

Significant Budget and Personnel Changes

The planning phase for the proposed site of the Terry Redlin Freshwater Institute Educational Center began in 2007. The site will be a 170' x 66' structure connected to the Discovery Center at the Bramble Park Zoo. The building phase is expected to begin in 2008.

Summary of Personnel

There are no personnel allocated to this Fund.

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	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	39,741	40,000	71,300	31,300	78.3%
Miscellaneous Revenues	544	-	-	-	0.0%
Total Revenues	40,285	40,000	71,300	31,300	78.3%
Expenditures					
Capital Expenditures	-	5,000	-	(5,000)	-100.0%
Debt Services	68,285	71,000	72,900	1,900	2.7%
Total Expenditures	68,285	76,000	72,900	(3,100)	-4.1%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

Summary of Personnel

There are no personnel allocated to this department.

281 490.05 TAX INCREMENT FINANCING DISTRICT #3 FUND (TIF3)

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 2004. This plan identifies total allowable costs of \$2.8 million for business park infrastructure. Improvements in the District will include development of 43rd Street East and other sewer infrastructure.

2007 Highlights

The project is completed and all eligible costs have been reimbursed by the District.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	19,020	20,000	32,000	12,000	60.0%
Miscellaneous Revenues	2,680	-	-	-	0.0%
Total Revenues	21,700	20,000	32,000	12,000	60.0%
Expenditures					
Capital Expenditures	386,097	-	-	-	0.0%
Debt Services	29,228	28,000	28,500	500	1.8%
Total Expenditures	415,325	28,000	28,500	500	1.8%

Significant Budget and Personnel Changes

All project costs have been paid except for the Administration Fee payable in 2009.

Summary of Personnel

There are no personnel 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 2002

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

301 470.02 GO BONDS 2002

This fund is used to account for the repayment of the 2002 General Obligation Bonds issued for the construction of the Event Center. All revenues collected from the Special Property tax levied for bond repayment are accounted for in this fund.

Performance Measures

Goal and Objective: To provide timely payment of all bond interest and principal.

Interest payment due July 1, 2008	\$120,014
Interest payment due January 1, 2009	120,014
Total Interest Payments	240,028
Paying agent charges	1,000
Principal payment due January 1, 2009	\$170,000

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	404,828	415,357	430,529	15,172	3.7%
Miscellaneous Revenue	6,499	2,000	4,000	2,000	100.0%
Total Revenues	411,327	417,357	434,529	17,172	4.1%
Expenditures					
Debt Service	385,968	396,600	411,100	14,500	3.7%
Total Expenditures	385,968	396,600	411,100	14,500	3.7%

Significant Budget and Personnel Changes

Debt Service + \$ 14,500 Change in principal and interest amount

Summary of Personnel

There are no personnel allocated to this department.

500 CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Family Aquatics Center Project

This fund is used to account for the design and construction of the new Family Aquatics Center. Sales Tax Revenue Bond proceeds and Capital Improvement Sales Tax Revenues were used to finance this project.

502 456.01 EVENT CENTER

The Event Center Fund is used to account for the general obligation bond proceeds and other funds appropriated to fund the construction of the Event Center Project. The Event Center Project was substantially completed in 2004. The few remaining expenses relating to this project were finalized in 2006 and fund was closed out.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease amount	% Change
Revenues					
Miscellaneous Revenues	31,968	-	-	-	0.0%
Other Financing Sources	-	-	-	-	0.0%
Total Revenues	31,968	-	-	-	0.0%
Expenditures					
Personal Services	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Other Financing Uses	791,676	-	-	-	0.0%
Total Expenditures	791,676	-	-	-	0.0%

Significant Budget and Personnel Changes

There were no significant budget changes for this fund.

Summary of Personnel

There are no personnel allocated to this fund.

503 451.26 FAMILY AQUATIC CENTER

The Family Aquatics Center fund accounts for the bond proceeds and other funds appropriated to fund the construction of the Family Aquatics Center. Project engineering was completed the summer of 2004 with project construction beginning in the fall of 2004. The project was completed and opened for business in 2006.

Budget Summary

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	85,894	-	-	-	0.0%
Other Financing Sources	-	-	-	-	0.0%
Total Revenues	85,894	-	-	-	0.0%
Expenditures					
Capital Outlay	910,597	-	-	-	0.0%
Total Expenditures	910,597	-	-	-	0.0%

Significant Budget and Personnel Changes

There are no significant budget changes for this fund.

Summary of Personnel

There are no personnel allocated to this department.



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.

Sewer Fund

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

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

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 SEWER: COLLECTION SYSTEM
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The Sewer Collection System department is the division of the Sewer Fund which operates and maintains the sewer collection system and associated lift stations.

2007 Highlights

- Lake lift station rehabilitation project
- Willow Creek lift station 28 rehabilitation project
- 1st Ave. North extension – sanitary sewer project

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 (TV camera).
- ◇ Continually clean and televise lines to maintain sewer service and identify defects.
- ◇ Prioritize and track all sewer defects until repaired.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Lift station calls (Alarm computer)	146	108	180	180
One-Call locations	2,625	801	2,200	2,200
Sewer main backups	2	-	-	-
Sewer line jetting in feet	322,359	129,825	260,000	260,000
Sewer rodding for root removal in feet	57,874	0	30,000	30,000
Sewer televised in feet	276,388	92,432	215,000	215,000
Hours of overtime on standby	338.25	238.75	400	400
Hours of non-standby overtime	34	46.75	65	65

SEWER: COLLECTION SYSTEM**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	233,494	200,600	225,600	25,000	12.5%
Enterprise Operating Revenues	2,712,602	2,683,200	2,717,700	34,500	1.3%
Total Revenues	2,946,096	2,883,800	2,943,300	59,500	2.1%
Expenditures					
Personal Services	248,981	252,080	278,600	26,520	10.5%
Other Current Expenditures	155,079	171,150	176,100	4,950	2.9%
Capital Outlay	11,928	30,950	292,050	261,100	843.6%
Debt Reduction	101,629	150,000	174,000	24,000	16.0%
Transfer to General Fund	146,000	144,200	147,200	3,000	2.1%
Total Expenditures	663,617	748,380	1,067,950	319,570	42.7%

Significant Budget and Personnel Changes

Personal Services	+	\$	26,520	COLA, salary adjustment under compensation plan
Electricity	+	\$	2,600	Increase in cost
Water	+	\$	1,550	Increase in cost

Capital Purchases

Computer Equipment/Software	\$	2,050	Scheduled replacement
Jetter	\$	290,000	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.20	.20	.10	.10	.10
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
Part-time employee (FTE)	0	0	0	0	0
Total	5.30	5.30	5.20	5.20	5.20

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

COLLECTION SYSTEM IMPROVEMENTS**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Other Financing Sources	247,356	-	-	-	0.0%
Total Revenues	247,356	-	-	-	0.0%
Expenditures					
Capital Outlay	420,005	1,183,200	430,000	(753,200)	-63.7%
Total Expenditures	420,005	1,183,200	430,000	(753,200)	-63.7%

Capital Purchases

Sewer Replacement/Rehab	\$ 340,000	Continuation of project
Lift Station Rehabilitation	\$ 90,000	Continuation of project

Summary of Personnel

There are no personnel allocated to this department

604 432.56 SEWER: WASTE WATER TREATMENT FACILITY

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

2007 Highlights

- Plant operated without any violations
- Installed and operated sodium hydroxide system without disrupting plant operations
- Repaired and replaced existing equipment without disrupting operations
- Operated the facility through a high flow event without disrupting operations or violations

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Gallons of sludge land applied	1,990,400	672,000	1,600,000	1,600,000
Millions of gallons of wastewater discharged	1,005.80	631.79	1,000	1,000
Overtime hours used on standby (alarm)	54.25	54.75	80	80
Overtime not on standby	91.50	120.50	50	50
Hours of preventive maintenance	6,366	3,413	7,000	7,000

SEWER: WASTE WATER TREATMENT FACILITY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	4,908	-	-	-	0.0%
Total Revenues	4,908	-	-	-	0.0%
Expenditures					
Personal Services	262,644	278,910	297,000	18,090	6.5%
Other Current Expenditures	311,075	398,518	433,300	34,782	8.7%
Capital Outlay	16,206	39,700	74,800	35,100	88.4%
Debt Reduction	38,242	29,000	9,300	(19,700)	-67.9%
Total Expenditures	628,168	746,128	814,400	68,272	9.2%

Summary of Budget and Personnel Changes

Personal Services	+	\$ 18,090	COLA, salary adjustment under compensation plan
Consultant Services	+	\$ 2,000	Need for services
Chemicals & Supplies	+	\$ 32,000	Installation of pH control (NaOH feed)

Capital Purchases

Server	\$ 18,950	Computers and software
Gas Meters	\$ 10,200	Scheduled replacement
Portable Jetter	\$ 6,000	Scheduled replacement
Utility Vehicle	\$ 11,000	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent (FTE)	.20	.20	.20	.20	.20
Asst. Superintendent (FTE)	.40	.40	.10	.10	.10
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
Part-time employee (FTE)	.12	.12	0	0	0
Total	5.72	5.72	5.30	5.30	5.30

604 432.57 SEWER: INDUSTRIAL PRETREATMENT PROGRAM
--

The Industrial Pretreatment Program Department is the division of the Sewer 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.

2007 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 31st of each year.
- ◇ Inspect each significant industrial user (SIU) by December 31st each year.
- ◇ To give public notice to all significant industrial users in significant noncompliance by March 1st of each year.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of SIU inspections performed	13	3	13	13
Number of sump pump inspections	185	75	200	200
Number of monitoring events performed	31	17	32	32
Number of commercial inspections	141	8	75	75
Number of SIU's permitted	13	13	13	13
Number of NOV's issued	15	7	15	15

SEWER: INDUSTRIAL PRETREATMENT PROGRAM**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	200	-	-	-	0.0%
Enterprise Operating Revenues	240	-	-	-	0.0%
Total Revenues	440	-	-	-	0.0%
Expenditures					
Personal Services	99,335	99,900	108,000	8,100	8.1%
Other Current Expenditures	31,160	31,700	34,400	2,700	8.5%
Capital Outlay	1,504	6,950	10,600	3,650	52.5%
Total Expenditures	132,000	138,550	153,000	14,450	10.4%

Summary of Budget and Personnel Changes

Personal Services	+ \$	8,100	COLA, salary adjustment under compensation plan
Outside Testing	+ \$	2,000	Increase in costs
Capital Purchases			
Computer Equipment/Software	\$	2,250	Scheduled replacement
Flow Meter	\$	8,350	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent (FTE)	0	0	0	.10	.10
Asst. Wastewater Superintendent (FTE)	.30	.30	.60	.60	.60
Pretreatment Asst.	1	1	1	1	1
Total	1.30	1.30	1.70	1.70	1.70

604 432.58 SEWER: LABORATORY

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

2007 Highlights

- Quality Assurance/Quality Control program has been maintained

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of Wastewater samples analyzed	12,536	6,599	13,200	13,200
Number of sludge samples analyzed	2,559	1,441	2,900	2,900

SEWER: LABORATORY**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	-	-	-	-	0.0%
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	109,906	112,730	119,500	6,770	6.0%
Other Current Expenditures	49,461	55,200	57,250	2,050	3.7%
Capital Outlay	1,500	5,700	7,000	1,300	22.8%
Total Expenditures	160,867	173,630	183,750	10,120	5.8%

Summary of Budget and Personnel Changes

Personal Services + \$ 6,770 COLA, salary adjustment under compensation plan

Capital Purchases

Laboratory Equipment \$ 7,000 Muffle furnace, printer, steam bath, refrigerators

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.20	.20	.20	.20	.20
Lab Technicians	2	2	2	2	2
Part-time employee (FTE)	0	0	0	0	0
Total	2.30	2.30	2.30	2.30	2.30

605 432.30 SOLID WASTE COLLECTION
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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.

2007 Highlights

- Operated with minimal complaints
- Helped maintain a clean community by minimizing roadside litter

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.

Measure	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Number of stops per MSW route #1 – Truck C-5	93,613	46,936	94,000	95,000
94Number of stops per MSW route #2 – Truck C-4	158,348	80,051	160,000	161,000
Number of stops per MSW route #3 – Truck C-1	153,190	73,145	150,000	151,000

SOLID WASTE COLLECTION**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	279	200	200	-	0.0%
Enterprise Operating Revenues	448,473	448,000	453,000	5,000	1.1%
Total Revenues	448,752	448,200	453,200	5,000	1.1%
Expenditures					
Personal Services	271,871	288,490	303,900	15,410	5.3%
Other Current Expenditures	85,974	96,340	97,450	1,110	1.2%
Capital Outlay	63,624	14,000	22,500	8,500	60.7%
Transfer to General Fund	100,100	108,100	107,600	(500)	-0.5%
Total Expenditures	521,569	506,930	531,450	24,520	4.8%

Significant Budget and Personnel Changes

Personal Services	+ \$	15,410	COLA, salary adjustment under compensation plan
Equipment Maintenance	+ \$	1,000	Increase in maintenance costs
Capital Purchases			
Dumpsters/Carts	\$	21,000	95 and 300+ gallon refuse containers
Computer Equipment	\$	1,500	Computer replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Asst. Solid Waste Superintendent (FTE)	0	0	0	0	0
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	0	0
Total	5.57	5.57	5.57	5.57	5.57

❖ 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.

2007 Highlights

- Solid Waste permit renewed
- Recyclable processing and marketing agreement re-negotiated
- Scale office software and hardware upgrade

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.
- ◇ Respond to the public when a request comes in for easier access or for a safer environment when dumping from private vehicles.
- ◇ Maintain records and data analysis.
- ◇ Maximize productivity/minimize costs.
- ◇ Maintain equipment and buildings.

Measure	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Tonnage of MSW	37,185	18,601	37,200	37,500
Tonnage of Rubble	2,584	1,082	2,200	2,500
White Goods	206	189	380	400
Wood	1,072	239	480	500

SOLID WASTE DISPOSAL**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Licenses and Permits	-	400	-	(400)	100%
Miscellaneous Revenues	151,091	132,000	146,000	14,000	10.6%
Enterprise Operating Revenues	1,161,884	1,182,000	1,147,000	(35,000)	-3.0%
Other Financing Sources	2,174	-	-	-	0.0%
Total Revenues	1,315,149	1,314,400	1,293,000	(21,400)	-1.6%
Expenditures					
Personal Services	337,944	334,580	373,050	28,470	8.3%
Other Current Expenditures	310,230	355,900	356,000	100	0.0%
Capital Outlay	145,253	72,850	167,800	94,950	130.3%
Other Expenditures	58,427	65,000	65,000	-	0.0%
Total Expenditures	851,854	838,330	961,850	123,520	14.7%

Significant Budget and Personnel Changes

Personal Services	+	\$ 28,470	COLA, salary adjustment under compensation plan
Insurance Premiums	+	\$ 1,600	Adjust to reflect actual spending
Professional & test fees	-	\$ 17,200	Permit renewal and plan update completed
Rent – Machinery and Equipment	+	\$ 5,000	Increased wood chipping
Equipment Maintenance	+	\$ 2,000	Repairs
Disposal of Hazardous Waste	+	\$ 5,000	Hazardous waste event participation
Natural Gas	+	\$ 2,000	Increase costs

Capital Purchases

Computer Equipment/Software	\$ 20,200	Server, MS-Office software and computer replacement
Pickup w/snow plow	\$ 37,500	Scheduled replacement
Leak Detection System	\$ 6,100	Underground leak detection
Shop expansion/rehab	\$ 30,000	Rehabilitate roof, insulation and overhead doors
Truck	\$ 74,000	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Supervisor of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Landfill Supervisor	1	1	1	1	1
Landfill Workers	5	6	6	6	6
Part-time employee (FTE)	.85	0	0	0	0
Total	7.02	7.17	7.17	7.17	7.17

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.

2007 Highlights

- The City continues to sell yard waste containers expanding the composting of yard waste
- The City's spring and fall yard waste drop-off site continues to be well attended by the community
- Rehabilitation compost pad was completed

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.

Measures	2006 Actual Total	2007 Actual 1/1-6/30	2007 Estimated Total	2008 Projected Total
Recycling truck stops	81,294	51,958	95,000	96,000
Grass recycling truck stops	66,175	27,305	65,000	65,000

SOLID WASTE RECYCLING**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	20,220	12,000	15,000	3,000	25.0%
Enterprise Operating Revenues	391,977	388,000	390,000	2,000	0.5%
Total Revenues	412,197	400,000	405,000	5,000	1.3%
Expenditures					
Personal Services	187,700	196,030	205,150	9,120	4.7%
Other Current Expenditures	97,870	101,496	116,000	14,504	14.3%
Capital Outlay	25,767	251,700	161,100	(90,600)	-36.0%
Total Expenditures	311,337	549,226	482,250	(66,976)	-12.2%

Significant Budget and Personnel Changes

Personal Services	+	\$	9,120	COLA, salary adjustment under compensation plan
Professional Fees	-	\$	9,600	Recycle contract reduced
E-waste program	+	\$	20,000	New project
Education and Rec Supplies	+	\$	3,600	Education on recycling and e-waste disposal
Capital Purchases				
Dumpsters/Carts		\$	33,000	95 gallon recycling containers
Compost Turner		\$	128,100	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.16	.16	.16	.16	.16
Collections Supervisor (FTE)	.40	.40	.40	.40	.40
Collection Workers (FTE)	3.2	3.20	3.20	3.20	3.20
Total	3.76	3.76	3.76	3.76	3.76

❖ 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.

2007 Highlights

- Negotiated a new two year lease for terminal space with the Transportation Security Administration
- Continue to work with airlines to increase landings per day to increase passengers and keep pricing competitive

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.

Measures	2006 Actual	2007 Actual 1/1-6/30	2007 Projected Total	2008 Estimated Total
City T-hangar occupancy rate	15	17	18	18
Total Utility costs	\$23,659	\$15,016	\$37,000	\$33,800
Building & Equipment maintenance costs	\$34,891	\$41,260	\$43,000	\$29,000
Total Operating revenues	\$122,644	\$57,889	\$119,000	\$118,000
Total Operating expenditures	\$275,814	\$196,842	\$317,000	\$325,400

Goal: Increase aviation activity.

Objectives:

- ◇ Increase the number of chargeable events at the airport.

Measures	2006 Actual	2007 Actual 1/1-6/30	2007 Projected Total	2007 Estimated Total
Total number of operating leases	48	48	48	48
Number of passengers enplaned	5,920	2,880	5,750	7,000
Total cargo throughput	464,000	251,600	503,040	525,000
Total charged landings	1,760	890	1,780	1,790
Total fuel flow throughput in gallons	242,308	103,518	243,000	243,000

AIRPORT**Budget Summary**

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	10,190	13,000	9,800	(3,200)	-24.6%
Miscellaneous Revenues	12,993	11,000	6,000	(5,000)	-45.5%
Enterprise Operating Revenues	112,455	106,900	108,000	1,100	1.0%
Other Financing Sources	100,000	331,000	103,600	(227,400)	-68.7%
Total Revenues	235,638	461,900	227,400	(234,500)	50.8%
Expenditures					
Personal Services	116,595	117,110	132,850	15,740	13.4%
Other Current Expenditures	171,961	199,970	192,550	(7,420)	-3.7%
Capital Outlay	-	127,000	46,000	(81,000)	-63.8%
Total Expenditures	288,556	444,080	371,400	(72,680)	-16.4%

Budget Summary for Airport AIP

Description	2006 Actual	2007 Budget	2008 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	543,839	7,469,000	150,350	(7,318,650)	-98.0%
Total Revenues	543,839	7,469,000	150,350	(7,318,650)	-98.0%
Expenditures					
Capital Outlay	435,151	7,700,000	155,000	(7,545,000)	-98.0%
Total Expenditures	435,151	7,700,000	155,000	(7,545,000)	-98.0%

Significant Budget and Personnel Changes

Personal Services	+	\$ 15,740	COLA, salary adjustment under compensation plan
Expert & Consultant Services	-	\$ 15,400	Grant consultant no longer needed
Building Maintenance	+	\$ 2,000	Increase in costs
Seal Coat/Crack Sealing	+	\$ 9,000	Planned projects increased
Motor Fuel & Lubricants	+	\$ 3,000	Increase in fuel costs
Education & Rec Supplies	+	\$ 2,000	Increase request
Electricity	-	\$ 3,000	Adjust to reflect actual spending

Capital Purchases

Mower	\$ 14,500	Scheduled replacement
Vehicle	\$ 31,500	Scheduled replacement

Summary of Personnel

Position	2004 Actual	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted
Airport Manager	1	1	1	1	1
Airport Maintenance worker	1	1	1	1	1
Part-time employee (FTE)	.67	.67	1.10	.34	1.06
Total	2.67	2.67	3.10	2.34	3.06

The Capital Budget

As previously mentioned the City updates a formal long-term 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 acquisition, expansion, replacement or rehabilitation of 1) infrastructure or 2) physical assets including buildings and equipment. The CIP is not included in this document, but has been published as a separate document along with maps depicting the projects included in the plan. Included within this document is a description of the major projects, a schedule by department of the 2008 capital purchases and an abbreviated version of the capital outlay plan for years 2009-2011.

Major Capital Improvement Projects Summary

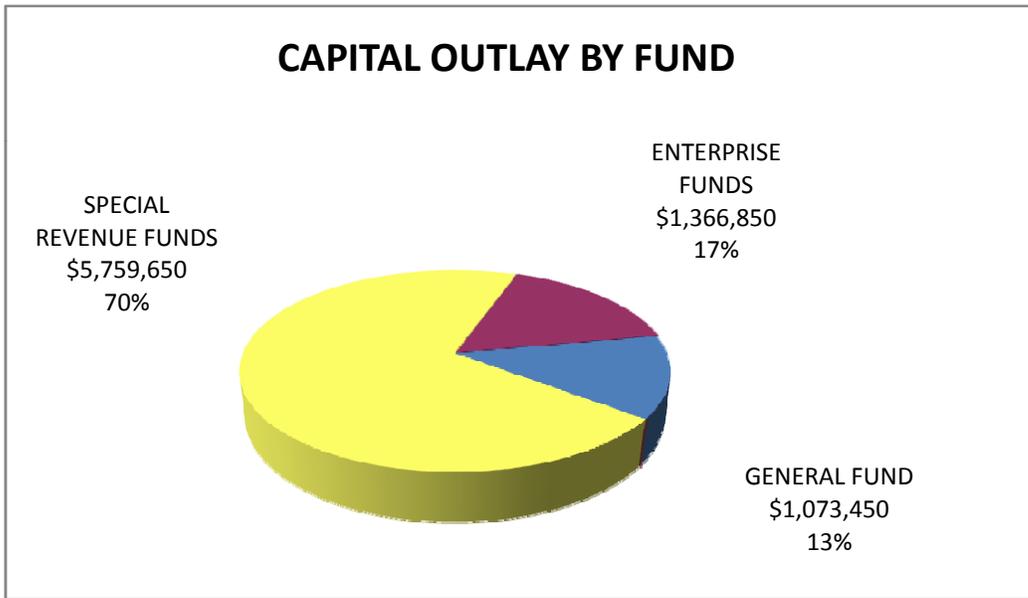
The 2008 budget includes no capital projects that meet the criteria to be described as a major non-routine project. The following pages include information on many planned capital expenditures; none of which will result in the need for additional City staff positions or have any significant impact on the cost of operation or maintenance of City facilities or programs. Tax rates and user charge rates will not be impacted by any of the planned capital projects. Therefore, no description is provided in this section of such projects or the affect they will have on the City's future operating budgets or the services provided by the City.

The following pages provide an itemized list of planned capital outlay expenditures by department.

CAPTIAL OUTLAY BUDGET SUMMARY
FISCAL YEAR 2008

FUND TYPE

GENERAL FUND	\$ 1,073,450
SPECIAL REVENUE FUNDS	\$ 5,759,650
ENTERPRISE FUNDS	\$ 1,366,850
ALL FUNDS	<u>\$ 8,199,950</u>



**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2008**

DEPARTMENT	DESCRIPTION	2008
101	GENERAL FUND	
Attorney	Computer Replacement	\$ 1,500
Finance	Computer Replacement	3,000
Information Technology	Software upgrades	2,750
Information Technology	NAS Storage Upgrade	1,700
Engineering	Replace Computers	3,000
Engineering	Office furniture (file cabinet, 3 chairs)	1,400
Engineering	GIS additional layer	50,000
Police	Mobile Data Terminal Software Expansion	147,500
Police	3 Patrol Cars (scheduled replacement)	93,350
Police	7 AED's for patrol vehicles	9,800
Police	Office furniture	9,550
Fire	Computers	3,000
Fire	Fire Records Software	137,400
Fire	Extrication Spreader	2,500
Fire	Additional Staff Vehicle	12,000
Ambulance	Cardiac Monitor replacement	35,000
Public Works Director	Laser Printer	700
Street	Replace Street Sweeper	173,000
Street	Replace Loader	125,000
Street	Replace Traffic Control Van	38,000
Street	RR Crossings & Other Improvements	8,000
Water Resources	Flood Analysis - Big Sioux River	25,000
Cemetery	Replace Mower	6,000
Cemetery	Replace Dump Truck	30,000
Cemetery	Stabilization Matting	4,000
Forestry	Chain Saw Replacements	600
Forestry	Boulevard Trees	12,000
Forestry	Replace Pickup	17,000
Library	Books	107,700
Planning & Zoning	Replace Computers	5,000
Planning & Zoning	Software upgrades	8,000
	GENERAL FUND TOTAL	\$ 1,073,450

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2008**

DEPARTMENT	DESCRIPTION	2008
SPECIAL REVENUE FUNDS		
201	PARK & RECREATION FUND	
Recreation Programs	Replace Baseball/Softball Equipment	\$ 2,000
Recreation Programs	Video Projector	1,300
Golf Course	Replace Computer	1,500
Golf Course	Replace Tee Mower	16,500
Golf Course	Replace Utility Vehicle	5,800
Golf Course	Replace Range Ball Picker	3,700
Golf Course	Replace Greens Aerator	13,500
Golf Course	AED Unit	1,500
Family Aquatic Center	Season Pass ID System	8,000
Family Aquatic Center	AED Unit	1,500
Koch Complex	Score Board Update	8,000
Auditorium	Replace Folding Tables and Chairs	6,800
Zoo	Zoo Animals	2,500
Zoo	AED Unit	1,500
Zoo	Water Pump	650
Park System	Replace Snow Blower	5,000
Park System	Replace Pickup	18,000
Park System	Replace Mower	15,000
	PARK AND RECREATION FUND TOTAL	\$ 112,750
204	WATERTOWN COMMUNITY RECREATION CENTER FUND	
WCRC	Fitness Equipment scheduled replacement	\$ 24,000
	WATERTOWN COMMUNITY RECREATION CENTER TOTAL	\$ 24,000
212	CAPITAL IMPROVEMENT SALES TAX FUND	
General Government	City Contribution to National Guard Armory	\$ 20,000
General Government	City Hall Accessibility Improvements	281,000
General Government	City Hall Interior Improvements	125,000
General Government	Senior Center carpet	16,500
Public Works	Economic Development/Industrial Parks	430,000
Street System Improvements	Sidewalk, Curb & Gutter Program	250,000
Street System Improvements	Milling & Overlay Annual Program	600,000
Street System Improvements	Traffic Signal Improvements	60,000
Storm Sewer/Flood Control Imp	Land Acquisition	150,000
Storm Sewer/Flood Control Imp	Misc. Storm Sewer Projects	40,000
Storm Sewer/Flood Control Imp	S Broadway Storm Sewer - 4th to 3rd Ave. S	60,000
Storm Sewer/Flood Control Imp	11th Street E to Willow Creek Storm Sewer	1,100,000
Cemetery	Mausoleum Renovation	83,000
Golf Course	Course Renovations	420,000
Zoo	Bird World Renovations	40,100
Park System	Recreational Trail Expansion	425,400
Park System	Dog Park Development	13,000
Park System	Soccer Complex Improvements	218,000
City Park	Campground Expansion/Comfort Station	104,650

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2008**

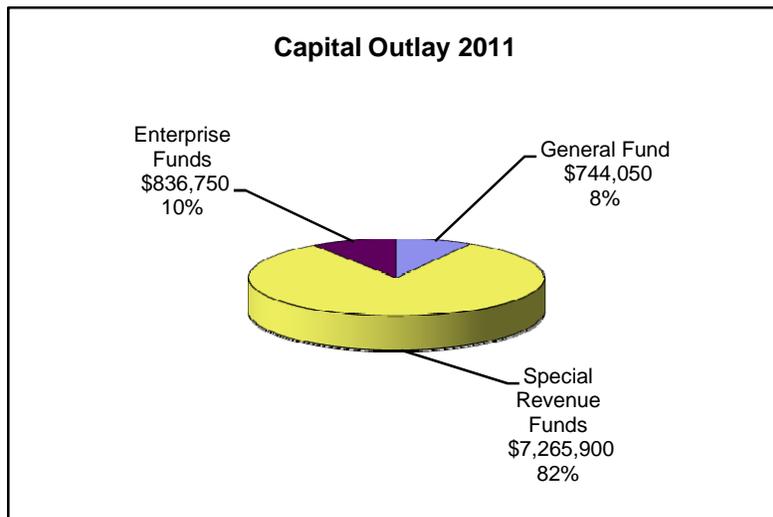
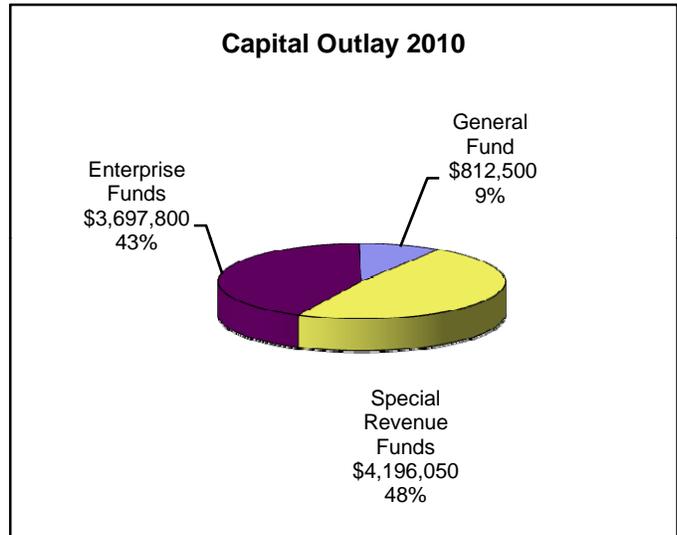
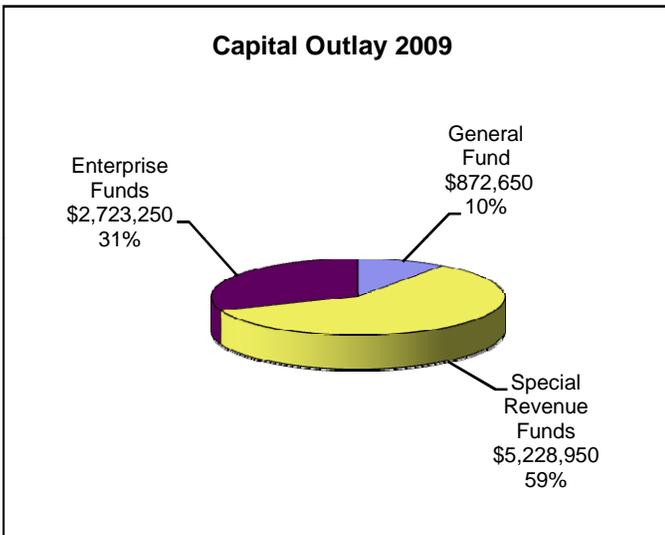
DEPARTMENT	DESCRIPTION	2008
212	CAPITAL IMPROVEMENT SALES TAX FUND CONT'	
WCRC	Shower Units - Boys Locker Room	\$ 2,600
WCRC	Replace Doors from the Pool Area	4,400
WCRC	Swimming Pool Evaluation	5,500
WCRC	Locker Room Partitions	4,800
Upper Big Sioux Watershed	Freshwater Institute Education Center	750,000
	CAPITAL IMPROVEMENT SALES TAX FUND TOTAL	\$ 5,203,950
214	E-911 DISPATCH CENTER	
E-911	2 CAD Workstations	\$ 16,000
E-911	CAD Computer Server Backup	6,700
E-911	TDD Equipment	14,400
E-911	UPS System for ALI Controller	1,300
	E-911 DISPATCH CENTER FUND TOTAL	\$ 38,400
226	LIBRARY FINES FUND	
Library	Computer Equipment	\$ 8,000
Library	Replace Printer for Staff	600
Library	Copiers	4,000
Library	Monitors	800
Library	Printers for Public & Circulation Desk	6,550
Library	Centurian Guard Software	600
	LIBRARY FINES FUND TOTAL	\$ 20,550
272	URBAN RENEWAL FUND	
Urban Renewal	Uptown Project	\$ 10,000
	URBAN RENEWAL FUND TOTAL	\$ 10,000
277	SAVE LAKE KAMPESKA FUND	
Save Lake Kampeska	Freshwater Institute Education Center	\$ 350,000
	SAVE LAKE KAMPESKA FUND TOTAL	\$ 350,000
	TOTAL SPECIAL REVENUE FUNDS	\$ 5,759,650

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2008**

DEPARTMENT	DESCRIPTION	2008
ENTERPRISE FUNDS		
604	WASTE WATER TREATMENT PLANT FUND	
Collection Division	Computer and Printer	\$ 2,050
Collection Division	Replace Jetter	290,000
Treatment Plant	Network Server	13,000
Treatment Plant	Microsoft Officer Software Licenses	5,950
Treatment Plant	Replace Utility Vehicle	11,000
Treatment Plant	Replace Portable Jetter	6,000
Treatment Plant	Replace SB Boiler Roots Meter	4,000
Treatment Plant	Replace Effluent DO Meter	3,000
Treatment Plant	Replace Tractor Snowblower	3,650
Treatment Plant	Replace Confined Space Gas Meter	3,200
Treatment Plant	Engineering Analysis - Main Lift Station	25,000
Industrial Pretreatment	Computer Replacement	1,500
Industrial Pretreatment	Software - Flowlink	750
Industrial Pretreatment	Replace Portable Flow Meters	8,350
Sanitary Sewer Coll. Syst. Imp	Biennial Program - Sanitary Sewer Rehab	340,000
Sanitary Sewer Coll. Syst. Imp	Lift Station Rehabilitation Project	90,000
Laboratory	Replace Laser Printer	550
Laboratory	4-hole Steam Bath	1,200
Laboratory	COD Reactor	700
Laboratory	Replace 2 Refrigerators	1,600
Laboratory	Replace Muffler Furnace	2,950
	WASTE WATER TREATMENT PLANT TOTAL	\$ 814,450
605	SOLID WASTE FUND	
Collection	95 gallon Refuse Carts	\$ 14,000
Collection	Replace Computer	1,500
Collection	Refuse Containers - 300/450 Gallon	7,000
Disposal	Replace computers	4,500
Disposal	Computer File Server	13,100
Disposal	Microsoft Office Software Licenses	2,600
Disposal	Replace 1976 Tanker Truck	74,000
Disposal	Replace Pick up with Snow Plow	37,500
Disposal	Leak Detection System	6,100
Disposal	Shop Expansion/Rehab	30,000
Recycling	95 gallon Grass Recycling Carts	33,000
Recycling	Compost Turner	128,100
	SOLID WASTE FUND TOTAL	\$ 351,400
606	AIRPORT FUND	
Airport	Replace Mower	\$ 14,500
Airport	Replace Pick up	31,500
Airport	AIP Project - Terminal Improvements	120,000
Airport	AIP Project - Airport Layout Plan Update	35,000
	AIRPORT FUND TOTAL	\$ 201,000
	TOTAL ENTERPRISE FUNDS	\$ 1,366,850
	TOTAL ALL FUNDS	\$ 8,199,950

**CAPTIAL OUTLAY PLAN SUMMARY
FISCAL YEARS 2009-2011**

FUND TYPE	2009	2010	2011
GENERAL FUND	\$ 872,650	\$ 812,500	\$ 744,050
SPECIAL REVENUE FUNDS	\$ 5,228,950	\$ 4,196,050	\$ 7,265,900
ENTERPRISE FUNDS	\$ 2,723,250	\$ 3,697,800	\$ 836,750
ALL FUNDS	\$ 8,824,850	\$ 8,706,350	\$ 8,846,700



**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2009-2011**

DEPARTMENT	DESCRIPTION	2009	2010	2011
101	GENERAL FUND			
Mayor	Laptop Computers for Council and Mayor	\$ -	\$ 20,000	\$ -
Finance	Computers	1,500	6,000	1,500
Finance	Copier	15,000	-	-
Finance	Computer File Server	-	-	8,000
IT	Software upgrade	2,700	2,700	-
IT	Lacie NAS Storage Upgrade	-	1,700	-
IT	HP Rack Server Upgrade	3,500	-	-
IT	Desktop Upgrade	1,400	-	-
IT	Sonic Wall Replacement	2,100	-	-
IT	Spam Filter (Firewall)	5,000	-	-
Engineering	Add'l GIS layer	75,000	75,000	75,000
Engineering	Upgrade Computer Server	4,000	-	-
Engineering	Computer	6,000	3,000	9,000
Engineering	GPS Survey Equipment	50,000	-	-
Engineering	Copier	-	6,000	-
Engineering	Color Plotter	-	6,000	-
Police	Shredder	-	4,400	4,400
Police	PC Computers	4,000	4,000	4,000
Police	Patrol Cars	124,450	155,550	124,450
Police	Portable and Mobile Radios	-	4,100	-
Police	Radar Units	-	7,700	-
Police	Telephone System	30,000	-	-
Police	Computer File Server	-	10,000	-
Police	Video Recording Equipment	6,100	-	-
Police	Suburbans	44,000	-	-
Police	Printer/Copier	-	15,000	-
Fire	Computers	3,000	3,000	3,000
Fire	Vehicles	-	25,000	-
Public Works	Computer	1,500	1,500	1,500
Street	Building Improvements	-	-	70,000
Street	Spraying Equipment	24,000	-	-
Street	V-Box Sanders (4)	-	-	36,000
Street	Railroad Crossing/Other Improvements	-	8,000	-
Street	Dump Trucks	-	226,000	-
Street	Pickup	-	42,000	-
Street	Snowplows	-	18,000	-
Street	Motor Grader Replacement	156,000	-	196,000
Street	Mower replacement	34,000	-	-
Street	Construction Trailer	4,000	-	-
Cemetery	Tractor/Mower	6,500	6,500	7,000
Cemetery	Backhoe	60,000	-	-
Cemetery	Utility Vehicle	7,000	-	-
Cemetery	Trimmers (2)	-	750	-
Cemetery	Snow Blower	-	-	4,500
Mosquito Control	Larvacide Blower	1,200	-	-
Animal Control	Computer	-	-	2,000
Animal Control	Replace Van	-	-	17,000

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2009-2011**

DEPARTMENT	DESCRIPTION	2009	2010	2011
101	GENERAL FUND CON'T			
Forestry	Boulevard Trees	\$ 12,000	\$ 12,000	\$ 12,000
Forestry	Stumper	-	-	25,000
Forestry	Tractor/Loader	45,000	-	-
Forestry	Chipper	-	25,000	-
Library	Books	108,800	109,900	111,000
Planning & Zoning	Computers	5,000	5,000	22,500
Planning & Zoning	Furniture and Fixtures	3,000	-	-
Planning & Zoning	Software	1,200	8,000	9,500
Planning & Zoning	Building Inspector Vehicle replacement	15,000	-	-
Planning & Zoning	Field Data Collection Equipment	10,000	-	-
	GENERAL FUND TOTAL	\$ 872,650	\$ 812,500	\$ 744,050

SPECIAL REVENUE FUNDS

201	PARK AND RECREATION FUND			
Supervisor	Computer	\$ 2,000	\$ 2,000	\$ 2,000
Supervisor	Copier	5,000	-	-
Supervisor	Phone System	-	9,000	-
Recreation Program	Equipment	2,000	2,000	2,000
Golf Course	Mower	29,700	40,400	35,300
Golf Course	Utility Vehicle	15,000	15,600	-
Golf Course	Leaf Blower	-	-	6,100
Golf Course	Pressure Washer	-	-	1,000
Golf Course	Fairway Aerator	-	-	18,300
Golf Course	Core Harvester	5,000	-	-
Golf Course	Chemical Sprayer	27,000	-	-
Golf Course	Fertilizer Spreader	650	-	-
Golf Course	Spin Grinder	-	16,100	-
Aquatic Center	Deck Furniture	7,500	-	7,500
Aquatic Center	Tubes for Lazy River	-	2,000	-
Aquatic Center	Concession Equipment	-	-	3,000
Aquatic Center	Pool Vacuum	-	-	3,500
Koch Complex	Infield Conditioning Equipment	10,000	-	-
Koch Complex	Bleacher Screening	-	-	7,500
Auditorium	Gym Wall Mats	7,600	-	-
Auditorium	Pipe Replacement	-	6,250	-
Auditorium	Carpet Offices and Conference Room	-	-	3,500
Auditorium	Paint Interior	-	-	5,000
Zoo	Animals	2,500	2,500	2,500
Zoo	Computer/Printer	-	2,500	2,500
Zoo	Sound System	8,000	-	-
Zoo	Add'l 4x4 Truck	-	16,500	-
Park Systems	Vehicle	19,000	-	-
Park Systems	Mower	45,000	-	-
Park Systems	Sprayer	3,500	-	-
Park Systems	Tractor	-	25,000	-
City Park	Utility Vehicle	-	-	8,000

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2009-2011**

DEPARTMENT	DESCRIPTION	2009		2010		2011	
204	WATERTOWN COMMUNITY RECREATION CENTER FUND						
WCRC	Fitness Equipment	\$ 24,000	\$	24,000	\$	24,000	
WCRC	Diving Board Replacements	-		8,000		-	
	WCRC FUND TOTAL	\$ 24,000	\$	32,000	\$	24,000	
212	CAPITAL IMPROVEMENT SALES TAX FUND						
General Government	City Share of Nat'l Guard Amory	\$ 110,000	\$	30,000	\$	1,152,000	
Fire	Rescue Pumper (1972)	-		457,000		-	
Ambulance	Ambulance	104,000		-		115,000	
Public Works	Economic Dev./Industrial Parks	430,000		430,000		430,000	
Street Sys Improv	Milling & Overlay Program	600,000		600,000		600,000	
Street Sys Improv	Sidewalk, Curb & Gutter Program	250,000		250,000		250,000	
Street Sys Improv	Traffic Signal Improvements	60,000		60,000		60,000	
Street Sys Improv	2nd St SW Street Reconstruction	450,000		-		-	
Street Sys Improv	10th Ave B Urban Systems Project	-		-		1,590,000	
Street Sys Improv	23rd St. E/14 Ave S St.	-		-		275,000	
Storm Sewer Improv	Land Acquisition	150,000		150,000		150,000	
Storm Sewer Improv	Misc. Storm Sewer Projects	40,000		40,000		40,000	
Storm Sewer Improv	Drainage Master Plan	50,000		50,000		50,000	
Storm Sewer Improv	Willow Creek Isolation Structure	25,000		-		-	
Storm Sewer Improv	Kemp Ave W Storm Sewer	1,450,000		-		-	
Storm Sewer Improv	2nd St SW Storm Sewer	-		1,100,000		-	
Storm Sewer Improv	Southeast Storm Sewer	-		-		1,700,000	
Storm Sewer Improv	Willow Creek Tributary Drainage Corridor	-		-		200,000	
Golf Course	Course Renovations	420,000		-		-	
Golf Course	Restroom on Course	-		60,000		-	
Golf Course	Asphalt Parking Lot at Cart Storage	-		37,100		-	
Zoo	Exhibit Improvements	50,000		100,000		50,000	
Zoo	Perimeter Fence	12,500		-		-	
Zoo	Discovery Stations Upgrade	8,000		-		-	
Zoo	Walkways, Landscaping, Benches	-		-		15,000	
Ice Arena	Compressor	150,000		-		-	
Ice Arena	Resurfacers Room	-		40,000		-	
Park Systems	Recreational Trail Expansion	175,000		175,000		175,000	
Park Systems	Street Improvements	75,000		-		75,000	
Park Systems	Derby Downs Restroom	115,000		-		-	
Park Systems	Park Development	-		25,000		75,000	
Park Systems	Tennis Court Renovation	-		351,000		100,000	
City Park	Camp Pad Improvements - Sewer	-		10,000		-	
City Park	Campground Expansion/Comfort Station	112,300		-		-	
City Park	Picnic Pavillion	100,000		-		-	
City Park	Comfort Station Renovation	-		25,000		-	
	CAPITAL IMPROVEMENT FUND TOTAL	\$ 4,936,800	\$	3,990,100	\$	7,102,000	

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2009-2011**

DEPARTMENT	DESCRIPTION	2009	2010	2011
214	E-911 EMERGENCY FUND			
E-911	UPS System for ALI Controller	\$ -	\$ 1,300	\$ -
E-911	CAD Workstations	-	-	16,000
E-911	Computer Servers	49,300	23,000	-
E-911	Logging Recorder	20,000	-	-
	E-911 EMERGENCY FUND TOTAL	\$ 69,300	\$ 24,300	\$ 16,000
226	LIBRARY FINES FUND			
Library	Computer Equipment	\$ 8,800	\$ 9,200	\$ 15,400
Library	Centurion Guard	600	600	800
	LIBRARY FINES FUND TOTAL	\$ 9,400	\$ 9,800	\$ 16,200
	SPECIAL REVENUE TOTAL	\$ 5,228,950	\$ 4,196,050	\$ 7,265,900

ENTERPRISE FUNDS

604	SEWER FUND			
Collection	Computer/Equipment	\$ -	\$ 1,500	\$ -
Collection	Pickup w/Snow Plow	28,600	28,600	-
Collection	Gas Meter	2,200	-	-
Collection	Truck/Utility Box with Crane	53,500	-	-
Collection	Pressure Washer	4,700	-	-
Collection	Rodder	37,000	-	-
Collection	Diaphragm Pump	2,800	-	-
Collection	Confined Space Equipment	-	3,400	-
Collection	Washer/Dryer	-	1,000	-
Collection	Air Compressor	-	15,600	-
Collection	Backhoe	-	54,400	-
Collection	Compactor	-	3,600	-
Collection	Generators	-	-	52,000
Collection	Pumps	-	-	106,400
Treatment Plant	Meter	-	1,500	-
Treatment Plant	Vehicle	12,500	-	-
Treatment Plant	Computer Software	1,700	-	-
Treatment Plant	Main Lift Station Sewage Grinders	-	-	86,400
Treatment Plant	Effluent Sampler	-	-	5,000
Treatment Plant	IP Cell Piping Removal	15,000	-	-
Treatment Plant	Computer/Equipment	11,800	-	6,500
Treatment Plant	Snowblower	2,500	-	-
Treatment Plant	SCADA WWTF	-	120,000	-
Ind. Pretreatment	Computer	-	1,500	-
Ind. Pretreatment	Furniture	-	-	1,800
Ind. Pretreatment	Refrigerator	600	-	-
Coll System Improv.	Sanitary Sewer Rehabilitation	-	340,000	-
Coll System Improv.	Lift Station Rehabilitation Project	1,040,000	-	-
Coll System Improv.	3rd Ave N/3rd St W to 14 Ave N/Skyline	350,000	-	-
Coll System Improv.	Northern Connector Lift Station	-	-	40,000
Laboratory	Computer/Equipment	1,500	-	1,500

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2009-2011**

DEPARTMENT	DESCRIPTION	2009	2010	2011
604	SEWER FUND CON'T			
Laboratory	Ammonia Distillation Units	\$ -	\$ -	\$ 6,750
Laboratory	Steam Bath	1,950	-	-
Laboratory	BOD Incubator	-	-	5,000
Laboratory	Spectrophotometer	-	-	6,300
Laboratory	Water Distillation Unit	6,900	-	-
Laboratory	DO Probe	-	-	1,200
Laboratory	Analytical Balance	2,500	-	-
Laboratory	Pump	850	-	-
Laboratory	Dessicator	-	2,400	-
Laboratory	Microscope	-	5,600	-
Laboratory	Camera	-	1,300	-
	SEWER FUND TOTAL	\$ 1,576,600	\$ 580,400	\$ 318,850
605	SOLID WASTE FUND			
Collection	Refuse Carts	\$ 14,000	\$ 14,000	\$ 14,000
Collection	Refuse Containers	7,000	7,000	-
Collection	Automated Trucks	-	374,000	-
Disposal	Mower	11,500	-	-
Disposal	Computer/Equipment	-	-	5,000
Disposal	Snow Blower	3,500	-	-
Disposal	Landfill Scale	-	-	42,500
Disposal	Pump	-	-	20,900
Disposal	ATV	6,150	-	-
Disposal	Cell #4 Construction	38,000	837,400	-
Disposal	Compactor	-	446,000	-
Disposal	Crawler Tractor	-	197,000	-
Disposal	Scraper	355,000	-	-
Recycling	Grass Carts	33,000	33,000	33,000
Recycling	Automated Trucks	332,000	-	-
	SOLID WASTE TOTAL	\$ 800,150	\$ 1,908,400	\$ 115,400
606	AIRPORT FUND			
Airport	Mower	\$ 11,500	\$ -	\$ -
Airport	Vehicle	-	-	24,500
Airport	Tractor	45,000	24,000	-
Airport	Snow Plow Attachment (AIP)	-	-	5,000
Airport	Snow Removal Equipment Replacement (AIP)	190,000	-	373,000
Airport	Apron Rehab (AIP)	100,000	750,000	-
Airport	ARFF Truck Replacement (AIP)	-	435,000	-
	AIRPORT FUND TOTAL	\$ 346,500	\$ 1,209,000	\$ 402,500
	ENTERPRISE FUND TOTAL	\$ 2,723,250	\$ 3,697,800	\$ 836,750
	TOTAL OF ALL FUNDS	\$ 8,824,850	\$ 8,706,350	\$ 8,846,700

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 page 240 summarizes the legal debt limit and available debt capacity for the City as of December 31, 2007. As indicated on this table, the City has available unrestricted debt capacity of \$35,323,812 and available water/sewer debt capacity of \$102,136,703. The City has \$5,010,000 in outstanding general obligation bonds as of December 31, 2007, 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 \$10,420,000 in Sales Tax Revenue Bonds 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 this new century. Present debt service requirements are easily accommodated within existing revenue streams and virtually any foreseeable capital project that would be debt-financed is well within the City's financial grasp.

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 many major capital improvement projects without over-utilizing our legal debt capacity. For the near future, it is expected that ongoing revenues will be adequate to fund capital equipment replacements on a timely basis and to allow the City to continue to implement its capital improvement plan. However, within the next several years several large capital projects are either planned or under consideration that will require the City Council to address the need for a formal debt policy.

The Event Center General Obligation Bonds, rated A1 by Moody's Investor Service, were issued in June 2002 and are insured by Financial Security Assurance, Inc. The 2003 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in October 2003 and are not insured. The 2004 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in September 2004 and are insured by Ambac Assurance Corporation. The 2006 Sales Tax Revenue Bonds were issued in April 2006 to finance the Library Building Project and are insured by Ambac Assurance Corporation. Moody's Investor Services rated the 2006 Sales Tax Revenue Bonds as A2 and, at that time, reaffirmed the previous ratings on the prior general obligation and sales tax bond issues.

City of Watertown
Computation of Legal Debt Limit and Available Debt Capacity
December 31, 2007

	<u>Surcharge Debt</u>	<u>Debt Capacity at 5% (Unrestricted)</u>	<u>Additional 10% Debt Capacity (Water/Sewer)</u>
2007 Assessed Value	<u>\$ 1,021,367,033</u>		
Maximum Debt Capacity:	N/A	\$ 51,068,352	\$ 102,136,703
Existing Bonds:			
GO Bonds (Event Center; 3.0 - 5.15% interest)		5,010,000	
SRF Loan No. 1 (Wastewater Revenues/Sales Taxes; 4% interest)		87,660	
SRF Loan No.2 (Wastewater Revenues; 4% interest)	437,571		
SRF Loan No.3 (Wastewater Revenues; 5.25% interest)	1,501,237		
SRF Loan No.5 (Wastewater Revenues; 3.5% interest)	1,934,286		
1993 Water Refunding Bonds (User Surcharge; 2.6 - 5% interest)	-		
2003 Sales Tax Revenue Bonds (2.50%-4.05%)		1,215,000	
2004 Sales Tax Revenue Bonds (2.25%-4.6%)		4,490,000	
2006 Sales Tax Revenue Bonds (3.35%-4.55%)		4,715,000	
Total Bonded Debt	<u>3,873,094</u>	<u>15,517,660</u>	-
Other Debt:			
Annual Appropriation Lease - Energy Mgmt	17,043		
Purchase Contract - Hanten Property (8% interest)		226,880	
Total Other Debt:	<u>17,043</u>	<u>226,880</u>	-
Total Debt	3,890,137	15,744,540	-
Available Debt Capacity	<u>N/A</u>	<u>\$ 35,323,812</u>	<u>\$ 102,136,703</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, 2007.

Schedule of Debt Service Requirements to Maturity

Fiscal Year	Capital Improvement Special Revenue Fund									
	2003 Sales Tax Revenue Bonds (Construct various Street & Storm Sewer Projects)		2004 Sales Tax Revenue Bonds (Build the Family Aquatics Center)		2006 Sales Tax Revenue Bonds (Construct the new Library)		Energy Management Lease (Convert Municipal Bldgs to be Energy Efficient)		Contract (Purchase land for the Industrial Park)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2008	185,000	44,520	195,000	178,055	175,000	194,840	17,043	232	50,350	18,150
2009	190,000	38,970	200,000	172,205	180,000	188,715	-	-	54,378	14,122
2010	200,000	32,700	210,000	166,205	185,000	182,325	-	-	58,728	9,772
2011	205,000	25,500	215,000	159,380	190,000	175,665	-	-	63,425	5,074
2012	215,000	17,403	225,000	151,855	200,000	168,635	-	-	-	-
2013	220,000	8,910	230,000	143,980	205,000	161,135	-	-	-	-
2014	-	-	240,000	135,700	215,000	153,243	-	-	-	-
2015	-	-	250,000	126,820	220,000	144,858	-	-	-	-
2016	-	-	255,000	117,320	230,000	136,058	-	-	-	-
2017	-	-	265,000	107,503	240,000	126,743	-	-	-	-
2018	-	-	275,000	96,902	250,000	116,903	-	-	-	-
2019	-	-	290,000	85,765	260,000	106,590	-	-	-	-
2020	-	-	300,000	73,585	270,000	95,800	-	-	-	-
2021	-	-	315,000	60,685	285,000	84,460	-	-	-	-
2022	-	-	325,000	46,825	295,000	72,348	-	-	-	-
2023	-	-	340,000	32,200	310,000	59,368	-	-	-	-
2024	-	-	360,000	16,560	320,000	45,728	-	-	-	-
2025	-	-	-	-	335,000	31,168	-	-	-	-
2026	-	-	-	-	350,000	15,925	-	-	-	-
	1,215,000	168,003	\$ 4,490,000	\$ 1,871,545	\$ 4,715,000	\$ 2,260,503	\$ 17,043	\$ 232	\$ 226,880	\$ 47,119

Fiscal Year	Capital Improvement Spec Revenue Fund Con't (Purchase Fire Truck)		Debt Service Fund (Build the Watertown Event Center)		Sewer Enterprise Fund (Renovations to sewer plant and systems)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2008	52,628	28,779	170,000	240,028	633,505	140,065	1,478,526
2009	54,974	26,432	185,000	233,398	317,726	134,258	1,182,078	808,100
2010	57,425	23,981	205,000	225,813	239,119	122,708	1,155,272	763,504
2011	59,986	21,421	225,000	217,203	250,292	111,536	1,208,702	715,778
2012	62,660	18,746	245,000	207,528	262,004	99,823	1,209,665	663,989
2013	65,454	15,952	265,000	196,748	274,284	87,543	1,259,738	614,268
2014	68,372	13,034	290,000	184,690	287,160	74,667	1,100,532	561,334
2015	71,421	9,986	315,000	171,205	300,660	61,167	1,157,081	514,035
2016	74,605	6,801	350,000	156,243	314,818	47,009	1,224,423	463,431
2017	77,932	3,475	375,000	139,268	115,110	36,342	1,073,042	413,329
2018	-	-	400,000	120,893	119,192	32,260	1,044,192	366,957
2019	-	-	440,000	101,093	123,419	28,033	1,113,419	321,480
2020	-	-	475,000	79,093	127,795	23,656	1,172,795	272,134
2022	-	-	515,000	55,105	132,327	19,124	1,247,327	219,374
2021	-	-	555,000	28,583	137,020	14,432	1,312,020	162,187
2023	-	-	-	-	141,879	9,573	791,879	101,140
2024	-	-	-	-	146,910	4,541	826,910	66,829
2025	-	-	-	-	37,535	328	372,535	31,496
2026	-	-	-	-	-	-	350,000	15,925
	645,458	168,607	\$ 5,010,000	\$ 2,356,886	\$ 3,960,755	\$ 1,047,064	\$ 20,280,136	\$ 7,919,957

**Schedule of Debt Service Requirements to Maturity
Detail for State Revolving Fund Loans**

Fiscal Year	SRF Loan #1		SRF Loan #2		SRF Loan #3		SRF Loan #5		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2008	87,660	1,317	348,306	12,322	134,174	76,202	63,365	50,224	633,505	140,065
2009	-	-	89,265	892	141,358	69,018	87,104	64,347	317,726	134,258
2010	-	-	-	-	148,926	61,449	90,193	61,258	239,119	122,708
2011	-	-	-	-	156,900	53,476	93,391	58,060	250,292	111,536
2012	-	-	-	-	165,301	45,075	96,703	54,748	262,004	99,823
2013	-	-	-	-	174,152	36,224	100,133	51,319	274,284	87,543
2014	-	-	-	-	183,476	26,899	103,684	47,768	287,160	74,667
2015	-	-	-	-	193,300	17,076	107,360	44,091	300,660	61,167
2016	-	-	-	-	203,650	6,726	111,168	40,284	314,818	47,009
2017	-	-	-	-	-	-	115,110	36,342	115,110	36,342
2018	-	-	-	-	-	-	119,192	32,260	119,192	32,260
2019	-	-	-	-	-	-	123,419	28,033	123,419	28,033
2020	-	-	-	-	-	-	127,795	23,656	127,795	23,656
2021	-	-	-	-	-	-	132,327	19,124	132,327	19,124
2022	-	-	-	-	-	-	137,020	14,432	137,020	14,432
2023	-	-	-	-	-	-	141,879	9,573	141,879	9,573
2024	-	-	-	-	-	-	146,910	4,541	146,910	4,541
2025	-	-	-	-	-	-	37,535	328	37,535	328
2026	-	-	-	-	-	-	-	-	-	-
	\$ 87,660	\$ 1,317	\$ 437,571	\$ 13,214	\$ 1,501,237	\$ 392,144	\$ 1,934,286	\$ 640,388	\$ 3,960,755	\$ 1,047,064

ACRONYMS & ABBREVIATIONS

AIP:	Airport Improvement Program Grant
BBB:	Bed Board and Booze
CAFR:	Comprehensive Annual Financial Report
CDBG:	Community Development Block Grants
COD:	Chemical Oxygen Demand
COLA:	Cost of Living Adjustment
CVB:	Convention and Visitors Bureau
DMR:	Discharge Monitoring Report
DO:	Dissolved Oxygen
DTN:	Data Transmission Network
EMT:	Emergency Medical Technician
EPA:	Environmental Protection Agency
FTE:	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.
GAAP:	Generally Accepted Accounting Principles. Uniform minimum standards of and guidelines to financial accounting and reporting.
GFOA:	Government Finance Officers Association
GOVTV:	Government Television
HAZMAT:	Hazardous Materials
IMLS:	Institute of Museum and Library Services
IP:	Infiltration Percolation
KAPP:	Kid Abduction Prevention Program
LATI:	Lake Area Technical Institute
LKWPD:	Lake Kampeska Watershed Project Development
NPDES:	National Pollutant Discharge Elimination System
OASI:	Old Age and Survivors Insurance
OCLC:	On-Line Computer Library Center
QA/QC:	Quality Assurance and Quality Control
SCBA's:	Self Contained Breathing Apparatus
SDLN:	South Dakota Library Network
TIF:	Tax Increment Fund
TMDL:	Total Maximum Daily Load
TR:	Terry Redlin
UBSR:	Upper Big Sioux River
USGS:	United States Geological Survey
WACC:	Watertown Area Chamber of Commerce
WCRC:	Watertown Community Recreation Center, also known as Rec. Center
WWTP:	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 (Undesignated) Fund Balance – The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

BBB – The additional 1% sales tax generated on revenues raised through Bed, Board and Beverage 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 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.

Civic and 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.

Cost-of-Living Adjustment – An increase in salaries to offset the adverse effect of inflation on compensation.

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 \$.75 per phone line surcharge assessed to customers of private phone companies operating within Codington County. 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 Balance Retained – The excess that is reserved for general purposes of the fund. This money can only be expended with City Council approval.

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

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.

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.

Retained Reserve – See Reserve

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.

Terry Redlin Freshwater Institute – Established to account for the revenues and expenditures of the Freshwater Institute. The Institute is designed to educate the public on the importance of wildlife ecosystems in the Upper Big Sioux River Watershed.

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

Unreserved 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

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	137,050	137,670	137,100	137,300	137,300	137,300
41101 Clerical & Oper Salary	18,957	19,010	19,534	20,450	20,450	20,450
41200 OASI-Employer Contributions	11,240	11,960	11,220	12,050	12,050	12,050
41300 Retirement and Pension	4,856	4,870	4,890	4,950	4,950	4,950
41400 Worker's Comp Insurance	319	510	405	500	500	500
41500 Group Health Insurance	2,054	2,050	2,388	2,150	2,150	2,150
TOTAL PERSONAL SERVICES	174,477	176,070	175,538	177,400	177,400	177,400
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	7,610	8,756	9,200	9,200	9,200
42203 Consultant Services	828	3,400	-	1,500	1,500	1,500
42600 Office Supplies	1,433	2,500	1,324	2,000	2,000	2,000
42618 Postage	150	800	250	500	500	500
42620 Other Supplies	72	1,000	552	1,000	1,000	1,000
42701 Travel Exp Personnel	3,643	5,000	2,934	5,000	5,000	5,000
42702 Subsc & Membership	8,103	7,000	8,558	9,000	9,000	9,000
42703 Professional Advice & Workshops	90	750	15	700	700	700
42805 Phone-Monthly Service	865	1,200	896	1,200	1,200	1,200
42806 Phone-Long Distance	99	300	83	200	200	200
42900 Awards and Indemnities	10,848	10,000	10,000	10,000	10,000	10,000
42904 Special Projects	6,789	9,000	6,009	7,000	7,000	7,000
42911 Council Projects	4,000	10,000	10,172	10,000	10,000	10,000
42912 Gov - TV	194	5,000	1,845	3,000	3,000	3,000
42913 Disabilities Council	505	1,500	738	1,000	1,000	1,000
TOTAL OTHER CURRENT EXPENDITURES	37,619	65,060	52,132	61,300	61,300	61,300
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45616 Subsidy - Airfest	-	-	-	-	-	-
45645 Library Building Study	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - MAYOR & COUNCIL	212,096	241,130	227,670	238,700	238,700	238,700

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 411.50 CONTINGENCY ACCOUNT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
450 OTHER EXPENDITURES						
45601 Contingency Account	-	500,000	-	500,000	500,000	500,000
TOTAL OTHER EXPENDITURES	-	500,000	-	500,000	500,000	500,000
TOTAL BUDGET - CONTINGENCY ACCOUNT	-	500,000	-	500,000	500,000	500,000

101 GENERAL FUND
410 GENERAL GOVERNMENT
415.20 ATTORNEY

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	77,455	77,600	80,452	83,750	83,750	83,750
41101 Clerical & Oper Salary	18,957	19,010	19,534	20,450	20,450	20,450
41200 OASI-Employer Contributions	7,277	7,390	7,573	8,000	8,000	8,000
41300 Retirement and Pensions	5,785	5,800	5,992	6,250	6,250	6,250
41400 Worker's Comp Insurance	145	175	172	200	200	200
41500 Group Insurance	5,973	5,950	6,495	7,000	7,000	7,000
TOTAL PERSONAL SERVICES	115,591	115,925	120,218	125,650	125,650	125,650
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	140	121	140	150	150
42200 Consultant Services	1,518	5,500	5,500	5,500	2,500	2,500
42600 Office Supplies	1,846	2,000	2,000	2,000	2,000	2,000
42618 Postage	30	425	425	425	400	400
42623 Computer Supplies and Software	-	500	500	750	750	750
42635 Resource Material	161	4,000	4,000	4,000	2,000	2,000
42701 Travel Exp Personnel	393	3,000	3,000	3,000	2,000	2,000
42702 Subsc & Membership	4,603	2,000	2,000	2,000	2,000	2,000
42805 Phone-Monthly Service	966	1,000	1,000	1,000	1,000	1,000
42806 Phone-Long Distance	113	200	200	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	9,630	18,765	18,747	19,015	13,000	13,000
430 CAPITAL OUTLAY						
43400 Books	-	-	-	-	-	-
43602 Computer Equipment/Software	-	-	-	2,000	1,500	1,500
TOTAL CAPITAL OUTLAY	-	-	-	2,000	1,500	1,500
TOTAL BUDGET - ATTORNEY	125,221	134,690	138,965	146,665	140,150	140,150

101 GENERAL FUND
410 GENERAL GOVERNMENT
415.30 FINANCE OFFICE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	127,764	130,510	129,953	136,850	136,850	136,850
41101 Clerical & Oper Salary	153,360	159,710	134,730	172,000	172,000	172,000
41102 Temporary Salaries	7,893	9,700	8,950	11,800	11,800	11,800
41200 OASI-Employer Contributions	20,346	22,375	20,627	23,800	23,800	23,800
41300 Retirement and Pensions	17,068	17,950	16,723	19,200	19,200	19,200
41400 Worker's Comp Insurance	307	550	583	550	550	550
41500 Group Health Insurance	45,907	47,380	40,298	53,250	53,250	53,250
41501 Retiree Health Insurance	-	11,500	15,812	17,000	17,000	17,000
41600 Unemployment Benefits	-	8,000	-	-	-	-
TOTAL PERSONAL SERVICES	372,644	407,675	367,676	434,450	434,450	434,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	4,000	3,822	4,000	4,000	4,000
42202 Auditing & Acct Service	20,800	22,000	20,480	22,000	22,000	22,000
42203 Consultant Services	1,081	10,000	5,018	9,500	9,500	9,500
42208 Software	14,691	14,000	15,000	15,500	15,500	15,500
42219 Banking Services	3,228	3,800	3,294	3,500	3,500	3,500
42228 Employee Wellness Program	4,300	7,500	5,329	6,500	6,500	6,500
42229 Election Judges	-	4,500	3,425	-	-	-
42300 Publication & Rec Fees	18,700	17,000	16,880	17,000	17,000	17,000
42501 Equip Maintenance	305	1,500	743	1,000	1,000	1,000
42551 Copier Maintenance	577	800	671	800	800	800
42600 Office Supplies	10,044	10,500	11,801	11,500	11,500	11,500
42618 Postage	3,662	4,000	3,804	4,000	4,000	4,000
42634 Election Supplies	-	4,600	1,339	-	-	-
42680 Education Incentive	-	-	-	1,500	1,500	1,500
42701 Travel Exp Personnel	4,514	5,500	5,020	5,500	5,500	5,500
42702 Subsc & Membership	2,432	2,700	2,364	2,500	2,500	2,500
42805 Phone-Monthly Service	1,153	1,500	1,241	1,300	1,300	1,300
42806 Phone-Long Distance	223	300	171	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	85,709	114,200	100,401	106,400	106,400	106,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	9,311	24,500	16,365	3,000	3,000	3,000
TOTAL CAPITAL OUTLAY	9,311	24,500	16,365	3,000	3,000	3,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - FINANCE OFFICE	467,664	546,375	484,442	543,850	543,850	543,850

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 415.41 CIVIL SERVICE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	900	900	900	900	900	900
41200 OASI-Employer Contributions	69	70	69	70	100	100
41400 Worker's Comp Insurance	-	-	3	-	-	-
TOTAL PERSONAL SERVICES	969	970	969	970	1,000	1,000
420 OTHER CURRENT EXPENDITURES						
42200 Expert & Consultant Svc	5,799	4,500	7,380	6,000	6,000	6,000
42300 Publication & Rec Fees	6,454	1,800	2,245	1,800	1,800	1,800
42618 Postage	250	200	400	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	12,503	6,500	10,025	8,200	8,200	8,200
TOTAL BUDGET - CIVIL SERVICE	13,471	7,470	10,994	9,170	9,200	9,200

101 GENERAL FUND
410 GENERAL GOVERNMENT
415.60 INSURANCE & BONDS

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41400 Workmen's Comp Insurance	105	-	-	-	-	-
41501 Retiree Health Insurance	138,796	-	-	-	-	-
41600 Unemployment Benefits	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	138,901	-	-	-	-	-
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	12,294	-	-	-	-	-
42102 Building & Conds, & Equip Ins	16,727	-	-	-	-	-
42103 Auto Insurance	30,302	-	-	-	-	-
42104 Other Insurance Premiums	2,230	-	-	-	-	-
42105 Public Officials E & O	7,911	-	-	-	-	-
42676 Risk Management Safety Supplies	-	-	-	-	-	-
42704 Safety Training	152	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	69,615	-	-	-	-	-
TOTAL BUDGET - INSURANCE & BONDS	208,516	-	-	-	-	-

101 GENERAL FUND
 419 GENERAL GOVERNMENT
 419.33 INFORMATION TECHNOLOGY

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	32,807	32,830	32,542	33,950	33,950	33,950
41200 OASI-Employer Contributions	2,484	2,520	2,467	2,400	2,400	2,400
41300 Retirement and Pensions	1,968	1,970	1,767	2,050	2,050	2,050
41400 Worker's Comp Insurance	120	150	71	100	100	100
41500 Group Insurance	3,925	3,970	3,210	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	41,304	41,440	40,057	46,700	46,700	46,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	50	46	100	100	100
42600 Office Supplies	1,174	1,400	563	1,200	1,200	1,200
42618 Postage	-	250	100	200	200	200
42623 Computer Supplies and Software	425	-	25	-	-	-
42635 Resource Material	309	1,000	553	600	600	600
42701 Travel Exp Personnel	10	1,500	820	1,000	1,000	1,000
42702 Subsc & Membership	-	1,000	747	1,000	1,000	1,000
42805 Phone-Monthly Service	259	600	240	400	400	400
42806 Phone-Long Distance	91	350	75	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	2,268	6,150	3,169	4,700	4,700	4,700
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures and Equipment	937	-	-	-	-	-
43602 Computer Equipment/Software	6,971	9,750	8,968	4,450	4,450	4,450
TOTAL CAPITAL OUTLAY	7,908	9,750	8,968	4,450	4,450	4,450
TOTAL BUDGET - INFORMATION TECHNOLOGY	51,480	57,340	52,193	55,850	55,850	55,850

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 419.41 CITY HALL

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	2,380	2,210	2,400	2,400	2,400
42502 Bldg Maintenance	18,471	15,000	12,321	15,000	15,000	15,000
42601 Cleaning Supplies	941	900	985	1,000	1,000	1,000
42612 Food	1,314	1,500	1,944	1,400	1,400	1,400
42617 Cleaning Service	9,005	10,000	10,000	11,000	11,000	11,000
42620 Other Supplies	2,045	2,500	1,573	2,000	2,000	2,000
42676 Risk Management Safety Supplies	-	500	200	500	500	500
42704 Safety Training	-	2,000	-	1,000	1,000	1,000
42801 Natural Gas	5,008	5,500	4,930	5,500	5,500	5,500
42802 Electricity	7,325	8,400	8,269	9,000	9,000	9,000
42803 Water	427	500	409	500	500	500
42804 Sewer	226	300	208	300	300	300
TOTAL OTHER EXPENDITURES	44,763	49,480	43,049	49,600	49,600	49,600
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Equipment	-	-	-	-	-	-
43602 Computer Equipment/Software	-	1,850	1,459	-	-	-
43640 Safety Equipment	-	3,000	3,000	-	-	-
TOTAL CAPITAL OUTLAY	-	4,850	4,459	-	-	-
450 OTHER EXPENDITURES						
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - CITY HALL	44,763	54,330	47,508	49,600	49,600	49,600

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
450 OTHER EXPENDITURES						
45421 National Guard Armory	1,993	2,000	2,000	2,000	2,000	2,000
45441 Senior Companions Program	3,000	3,000	3,000	3,100	2,700	2,700
45442 Watertown Area Transit	37,000	40,700	40,700	40,984	38,550	38,500
45443 Humane Society	26,550	26,550	26,550	34,550	29,000	29,000
45444 Human Service Agency	15,120	15,120	15,120	15,574	15,000	15,000
45451 Watertown Community Band	23,000	23,000	23,000	24,500	24,000	24,000
45452 Four Winds Native American Center	1,200	-	-	-	-	-
45455 Symphony	5,000	-	-	-	-	-
45456 ICAP	6,000	5,000	5,000	6,000	5,000	5,000
45462 Focus Watertown Program	50,000	50,000	50,000	50,000	50,000	50,000
45463 First District Assoc.	6,150	-	-	-	-	-
45464 Watertown Volunteer Center	7,500	7,500	7,500	7,500	5,000	5,000
45703 Salvation Army	-	5,000	5,000	5,000	5,000	5,000
45704 Codington County Historical Society	12,000	12,000	12,000	13,000	13,000	13,000
45705 Town Players	3,000	-	-	-	-	-
45706 LATI Foundation	5,000	-	-	-	-	-
45707 Mellette Memorial Association	10,000	10,000	10,000	12,000	10,000	10,000
Senior Citizens Center	-	-	-	40,000	-	-
45708 Glacial Lakes R&SVP	-	-	-	3,000	1,000	1,000
TOTAL OTHER EXPENDITURES	212,513	199,870	199,870	257,208	200,250	200,200
TOTAL BUDGET - EXTERNAL ORGANIZATIONS	212,513	199,870	199,870	257,208	200,250	200,200

101 GENERAL FUND
410 GENERAL GOVERNMENT
419.60 ENGINEERING DEPARTMENT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	74,681	164,230	148,862	174,350	174,350	174,350
41101 Clerical & Oper Salary	71,699	74,270	64,148	69,050	69,050	69,050
41102 Temporary Salaries	9,568	10,200	7,794	10,200	10,200	10,200
41200 OASI-Employer Contributions	10,868	18,270	16,219	18,600	18,600	18,600
41300 Retirement & Pensions	8,783	14,930	13,029	15,250	15,250	15,250
41400 Workers Comp Insurance	1,378	3,000	3,176	2,000	2,000	2,000
41500 Group Health Insurance	24,992	39,870	35,397	36,900	36,900	36,900
TOTAL PERSONAL SERVICES	201,970	324,770	288,624	326,350	326,350	326,350
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	1,900	2,210	2,300	2,300	2,300
42300 Publications and Rec Fees	7,191	3,500	2,746	200	200	200
42501 Equip Maintenance	1,774	3,000	1,466	2,500	2,500	2,500
42600 Office Supplies	1,800	4,000	2,923	3,500	3,500	3,500
42603 Motor Fuel and Lubricants	737	800	649	800	800	800
42604 Parts for Equipment	80	300	164	300	300	300
42613 Small Tools	120	200	123	200	200	200
42618 Postage	629	700	500	600	600	600
42623 Computer Supplies & Software	5,493	5,500	5,371	5,500	5,500	5,500
42701 Travel Exp Personnel	747	1,500	1,147	1,500	1,500	1,500
42702 Subsc & Membership	200	500	500	500	500	500
42703 Prof Workshops	1,170	750	435	750	750	750
42805 Phone-Monthly Service	4,131	4,000	4,630	4,500	4,500	4,500
42806 Phone-Long Distance	83	200	131	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	24,155	26,850	22,996	23,350	23,350	23,350
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	7,122	9,000	5,314	3,000	3,000	3,000
43606 Office Equipment	11,995	2,800	2,485	1,400	1,400	1,400
43800 Vehicle	-	-	-	25,000	-	-
43970 GIS Master Plan/Implementation	39,752	75,000	6,325	75,000	50,000	50,000
TOTAL CAPITAL OUTLAY	58,869	86,800	14,125	104,400	54,400	54,400
TOTAL BUDGET - ENGINEERING DEPARTMENT	284,994	438,420	325,745	454,100	404,100	404,100

101 GENERAL FUND
420 PUBLIC SAFETY
421.00 POLICE DEPARTMENT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	320,706	285,010	316,333	275,500	275,500	275,500
41101 Clerical & Oper Salary	1,152,654	1,296,100	1,350,054	1,398,350	1,398,350	1,398,350
41102 Temporary Salaries	-	1,000	1,000	1,000	1,000	1,000
41109 Overtime Pay	43,636	24,000	48,475	37,700	29,000	29,000
41200 OASI-Employer Contributions	110,915	118,900	128,360	126,000	125,000	125,000
41300 Retirement and Pensions	115,466	125,870	133,913	133,600	133,000	133,000
41400 Worker's Comp Insurance	20,096	30,000	26,821	28,000	28,000	28,000
41500 Group Health Insurance	237,305	267,930	274,638	271,150	271,150	271,150
41501 Retiree Health Insurance	-	43,550	51,600	54,000	54,000	54,000
TOTAL PERSONAL SERVICES	2,000,778	2,192,360	2,331,193	2,325,300	2,315,000	2,315,000
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	23,900	27,458	27,500	27,500	27,500
42106 Law Enforcement Liability Ins	15,454	-	-	-	-	-
42203 Consultant Services	9,563	2,500	8,548	2,500	2,500	2,500
42209 Employees Physicals	2,068	750	680	750	750	750
42210 Informant Fees	-	2,000	2,000	2,000	1,000	1,000
42400 Rent-Machinery & Equip	462	500	620	900	900	900
42501 Equip Maintenance	13,045	10,000	12,382	12,000	12,000	12,000
42502 Building Maintenance	509	1,000	1,000	2,000	2,000	2,000
42506 Repairs to Vehicles	14,353	15,000	18,308	20,000	15,000	15,000
42511 Computer Maintenance	3,443	33,383	33,371	33,383	33,400	33,400
42551 Copier Maintenance	3,369	3,250	3,434	3,500	3,500	3,500
42600 Office Supplies	9,940	11,500	12,502	12,500	12,500	12,500
42603 Motor Fuel and Lubricants	53,447	46,480	47,000	47,480	47,500	47,500
42605 Subsistence & Support	4,051	250	317	550	550	550
42607 Education & Rec Supplies	16,004	16,500	16,500	16,500	10,000	10,000
42610 Clothing & Material	27,072	20,683	20,683	24,465	24,450	24,450
42616 Firearm Supplies	549	600	671	850	850	850
42618 Postage	2,633	2,000	4,248	3,000	3,000	3,000
42619 Chem, Drugs & Lab Sup	340	1,000	1,000	2,400	1,000	1,000
42621 Towing	35	400	400	400	400	400
42629 Tires	4,629	4,600	4,699	7,300	7,300	7,300
42633 Tactical Supplies	975	1,500	1,500	8,000	2,000	2,000
42676 Risk Management Risk Supplies	1,601	2,000	2,000	2,000	2,000	2,000
42677 Police Reserve Supplies	211	1,000	1,000	1,000	1,000	1,000
42679 DTN Weather Center monitoring	1,056	-	-	-	-	-
42680 Education Incentive	3,815	3,000	3,003	6,060	3,000	3,000
42701 Travel Exp Personnel	11,190	9,825	9,825	9,825	8,000	8,000
42702 Subsc & Membership	919	1,500	1,500	1,500	1,500	1,500
42703 Prof Workshops	914	800	800	800	800	800
42800 Utilities	5,150	6,265	6,284	7,000	7,000	7,000
42805 Phone-Monthly Service	7,778	7,980	8,230	11,520	8,000	8,000
42806 Phone-Long Distance	1,774	1,800	1,800	1,800	1,800	1,800
42809 Telephone Maintenance	1,301	1,545	1,545	1,545	1,550	1,550
42900 Awards and Indemnities	1,209	650	1,000	1,000	1,000	1,000
42906 Dare Program	3,358	4,120	4,120	4,120	4,100	4,100
42907 KAPP Program	3	1,500	1,500	1,500	500	500
42908 Bike Patrol	184	500	500	1,000	1,000	1,000
42909 K-9 Program	-	-	32,810	12,320	12,300	12,300
42919 Explorer Program	2,524	600	1,807	600	600	600
42925 Camp Chance Program	6,773	6,000	6,000	6,000	6,000	6,000
TOTAL OTHER CURRENT EXPENDITURES	231,702	246,881	301,043	297,568	268,250	268,250
430 CAPITAL OUTLAY						
43500 Furn., Fixt. & Furnishings	1,775	10,000	9,425	9,550	9,550	9,550
43602 Computer Equipment/Software	15,103	-	-	157,300	157,300	157,300
43607 Electronic & Comm Equipment	21,440	141,450	136,393	-	-	-
43647 Patrol Equipment	4,685	10,500	10,500	-	-	-
43809 ATV	-	-	-	7,000	-	-
43806 Patrol Cars	91,784	105,000	110,540	124,450	93,350	93,350
TOTAL CAPITAL OUTLAY	134,787	266,950	266,859	298,300	260,200	260,200
450 OTHER EXPENDITURES						
45600 Subsidies	540	540	540	540	550	550
TOTAL OTHER EXPENDITURES	540	540	540	540	550	550
TOTAL BUDGET - POLICE DEPARTMENT	2,367,807	2,706,731	2,899,635	2,921,708	2,844,000	2,844,000

101 GENERAL FUND
 420 PUBLIC SAFETY
 422.20 FIRE FIGHTING

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	235,430	235,600	237,211	253,150	253,150	253,150
41101 Clerical & Oper Salary	521,230	630,200	601,405	618,200	618,200	618,200
41102 Temporary Salaries	-	-	-	48,000	-	-
41109 Overtime Pay	23,648	14,000	24,850	21,000	15,000	15,000
41200 OASI-Employer Contributions	7,968	6,700	9,069	10,000	9,900	9,900
41300 Retirement and Pensions	63,435	70,400	68,799	71,400	70,900	70,900
41400 Worker's Comp Insurance	25,836	40,000	31,372	36,000	34,000	34,000
41500 Group Health Insurance	114,613	135,100	130,891	130,600	130,600	130,600
41501 Retiree Health Insurance	-	22,200	35,077	35,000	35,000	35,000
TOTAL PERSONAL SERVICES	992,162	1,154,200	1,138,674	1,223,350	1,166,750	1,166,750
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	13,100	16,058	20,000	20,000	20,000
42209 Employee Physicals	1,744	4,000	4,000	4,000	3,000	3,000
42400 Rent-Machinery & Equip	105	300	300	300	300	300
42402 Hydrant Rental	124,800	126,600	126,600	140,800	140,800	140,800
42501 Equip Maintenance	20,249	20,000	20,299	22,000	22,000	22,000
42502 Bldg Maintenance	8,856	9,000	12,146	10,000	10,000	10,000
42555 Siren Maintenance	2,998	8,000	8,048	9,000	8,000	8,000
42600 Office Supplies	2,752	2,800	2,804	2,800	2,800	2,800
42601 Cleaning Supplies	380	1,200	1,198	1,200	1,200	1,200
42603 Motor Fuel and Lubricants	11,294	10,000	11,994	12,000	12,000	12,000
42607 Education & Rec Supplies	38,174	12,000	39,498	40,000	12,000	12,000
42610 Clothing & Material	8,947	9,000	9,000	11,000	9,000	9,000
42617 Cleaning Service	5,292	5,200	5,506	5,900	5,900	5,900
42618 Postage	400	650	650	650	650	650
42620 Other Supplies	6,460	6,000	5,999	18,000	6,000	6,000
42701 Travel Exp Personnel	20,221	5,000	20,606	21,000	5,000	5,000
42702 Subsc & Membership	1,482	2,000	1,996	2,000	2,000	2,000
42801 Natural Gas	13,471	14,000	17,340	18,000	15,000	15,000
42802 Electricity	9,571	10,800	10,800	11,000	11,000	11,000
42803 Water	879	1,200	1,200	1,200	1,200	1,200
42804 Sewer	720	900	900	900	900	900
42805 Phone-Monthly Service	8,134	11,000	10,994	11,000	9,000	9,000
42806 Phone-Long Distance	230	300	300	300	300	300
42910 Education and Outreach	-	500	18,210	500	500	500
TOTAL OTHER CURRENT EXPENDITURES	287,157	273,550	346,447	363,550	298,550	298,550
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	2,037	3,000	3,000	140,400	140,400	140,400
43607 Electronic & Comm. Equipment	4,200	62,900	62,900	-	-	-
43637 Pumps and Hoses	6,826	2,300	2,300	-	-	-
43651 SCBA Equipment	27,698	11,800	14,574	26,500	-	-
43665 Washer/Dryer	-	1,200	1,094	-	-	-
Fire Extinguisher Training Equipment	-	-	-	8,000	-	-
43600 Extrication Spreader	-	-	-	2,500	2,500	2,500
Mule & Trailer	-	-	-	13,000	-	-
43800 Vehicle	-	-	-	12,000	12,000	12,000
43813 Fire Truck	15,084	-	-	38,450	-	-
TOTAL CAPITAL OUTLAY	55,846	81,200	83,868	240,850	154,900	154,900
TOTAL BUDGET - FIREFIGHTING	1,335,165	1,508,950	1,568,989	1,827,750	1,620,200	1,620,200

101 GENERAL FUND
 420 PUBLIC SAFETY
 422.91 AMBULANCE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision	156,953	156,120	155,558	168,900	168,900	168,900
41101 Clerical & Oper Salaries	381,622	451,300	442,545	447,500	447,500	447,500
41109 Overtime Pay	52,787	25,000	29,959	32,000	32,000	32,000
41200 OASI-Employer Contributions	7,641	7,310	8,776	10,700	10,700	10,700
41300 Retirement and Pensions	44,338	50,000	49,222	50,600	50,600	50,600
41400 Worker's Comp Insurance	13,122	20,000	15,834	16,500	16,500	16,500
41500 Group Health Insurance	84,292	97,900	95,262	93,650	93,650	93,650
41501 Retiree Health Insurance	-	14,800	23,351	24,000	24,000	24,000
TOTAL PERSONAL SERVICES	740,755	822,430	820,507	843,850	843,850	843,850
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	5,000	4,751	5,000	5,000	5,000
42203 Consultant Services	7,200	7,200	7,200	7,200	7,200	7,200
42209 Employee Physicals	5,111	14,500	14,500	14,500	14,500	14,500
42400 Rent-Machinery & Equip	-	300	299	300	300	300
42501 Equip Maintenance	9,034	13,500	13,500	13,500	10,000	10,000
42600 Office Supplies	1,504	3,000	3,000	9,000	3,000	3,000
42603 Motor Fuel & Lubricants	17,762	16,000	16,000	17,000	17,000	17,000
42607 Education & Rec Supplies	6,726	5,000	5,000	7,000	5,000	5,000
42610 Clothing & Material	5,025	4,500	4,500	5,400	5,400	5,400
42618 Postage	763	1,800	1,800	1,800	1,800	1,800
42620 Other Supplies	18,575	16,000	18,943	21,000	16,000	16,000
42628 Dive Rescue Expense	10,201	12,000	12,000	12,000	12,000	12,000
42701 Travel Exp Personnel	4,450	6,400	6,400	6,400	5,000	5,000
42702 Subsc & Membership	12	800	800	800	800	800
42703 Professional Workshops	1,403	8,000	8,000	8,000	2,000	2,000
42805 Phone-Monthly	144	360	360	360	350	350
TOTAL OTHER CURRENT EXPENDITURES	87,911	114,360	117,054	129,260	105,350	105,350
430 CAPITAL OUTLAY						
43604 Ambulance Equipment	2,451	1,500	1,500	35,000	35,000	35,000
43640 Safety Equipment	7,500	-	-	-	-	-
TOTAL CAPITAL OUTLAY	9,951	1,500	1,500	35,000	35,000	35,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - AMBULANCE	838,617	938,290	939,061	1,008,110	984,200	984,200

101 GENERAL FUND
 430 PUBLIC WORKS
 430.10 PUBLIC WORKS DIRECTOR

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	77,323	77,580	80,234	83,350	83,350	83,350
41101 Clerical & Opr Salary	23,464	23,550	25,766	27,400	27,400	27,400
41102 Temporary Salaries	598	1,250	372	1,250	1,250	1,250
41200 OASI-Employer Contributions	7,211	7,650	7,893	8,300	8,300	8,300
41300 Retirement and Pensions	6,047	6,070	6,360	6,650	6,650	6,650
41400 Worker's Comp Insurance	181	250	214	250	250	250
41500 Group Health Insurance	12,338	12,220	12,460	12,400	12,400	12,400
TOTAL PERSONAL SERVICES	127,164	128,570	133,299	139,600	139,600	139,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	500	487	500	500	500
42200 Consultant Services	2,424	3,000	2,545	3,000	3,000	3,000
42501 Equip Maintenance	132	1,500	835	1,000	1,000	1,000
42600 Office Supplies	480	1,000	500	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	33	300	100	200	200	200
42607 Education & Rec Supplies	165	400	250	400	400	400
42618 Postage	1,261	1,500	1,350	1,500	1,500	1,500
42623 Computer Supplies and Software	767	2,000	2,000	2,000	2,000	2,000
42700 Transportation	890	2,000	1,607	2,000	2,000	2,000
42701 Travel Exp Personnel	1,110	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Memberships	437	900	500	900	900	900
42703 Professional Workshops	700	1,000	800	1,000	1,000	1,000
42800 Utilities	646	750	708	750	750	750
42805 Phone-Monthly Service	240	140	240	240	250	250
TOTAL OTHER CURRENT EXPENDITURES	9,285	16,990	13,922	16,490	16,500	16,500
430 CAPITAL OUTLAY						
43600 Furniture, Fixtures and Furnishings	2,010	-	-	-	-	-
43602 Computer Equipment/Software	1,081	-	-	700	700	700
TOTAL CAPITAL OUTLAY	3,092	-	-	700	700	700
TOTAL BUDGET - PUBLIC WORKS DIRECTOR	139,540	145,560	147,221	156,790	156,800	156,800

101 GENERAL FUND
 430 PUBLIC WORKS
 431.20 STREET DEPARTMENT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	96,601	96,890	100,601	106,800	106,800	106,800
41101 Clerical & Oper Salary	330,352	341,320	332,110	362,700	362,700	362,700
41102 Temporary Salaries	18,449	32,100	29,179	40,900	20,000	20,000
41109 Overtime Pay	10,701	7,000	7,155	7,200	7,200	7,200
41200 OASI-Employer Contributions	34,183	34,810	37,606	37,400	35,800	35,800
41300 Retirement and Pensions	27,231	26,720	31,245	28,600	28,600	28,600
41400 Worker's Comp Insurance	12,624	14,000	15,617	16,500	16,500	16,500
41500 Group Health Insurance	88,542	91,630	93,457	94,100	94,100	94,100
41501 Retiree Health Insurance	-	8,350	11,616	12,500	12,500	12,500
TOTAL PERSONAL SERVICES	618,683	652,820	658,586	706,700	684,200	684,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	25,300	25,712	26,500	26,500	26,500
42220 Drug/Alcohol Testing	556	1,200	1,056	1,200	1,200	1,200
42300 Publication & Rec Fees	936	800	797	800	800	800
42400 Rent-Machinery & Equip	17,985	11,000	28,943	16,000	11,000	11,000
42404 Other Rentals	11,220	8,000	8,000	9,000	9,000	9,000
42500 Construction Materials	103,113	150,000	145,518	155,000	145,000	145,000
42501 Equip Maintenance	43,258	57,000	58,538	58,700	45,000	45,000
42502 Bldg Maintenance	1,250	4,400	4,395	4,400	2,000	2,000
42509 Seal Coating/Crack Sealing	207,843	264,000	264,000	264,000	261,500	261,500
42519 Signal Light Maintenance	6,202	6,400	6,354	6,600	6,600	6,600
42520 Deicing Sand	11,305	12,000	13,325	14,000	14,000	14,000
42600 Office Supplies	360	2,000	1,946	2,000	500	500
42601 Cleaning Supplies	104	800	600	800	800	800
42603 Motor Fuel and Lubricants	42,795	40,500	40,472	45,400	45,400	45,400
42604 Parts for Equipment	27,235	31,920	29,678	32,880	30,000	30,000
42610 Clothing & Material	895	700	702	800	800	800
42612 Food	52	400	392	400	400	400
42613 Small Tools	640	2,500	2,500	2,500	1,000	1,000
42625 Traffic Control Materials	23,388	19,300	16,680	20,100	20,100	20,100
42701 Travel Exp Personnel	963	2,000	1,611	2,000	2,000	2,000
42801 Natural Gas	5,232	11,000	8,662	10,000	8,000	8,000
42802 Electric	4,656	10,000	8,641	10,900	7,000	7,000
42803 Water	1,062	800	1,218	900	900	900
42804 Sewer	438	440	516	440	450	450
42805 Phone-Monthly Service	2,778	2,300	3,176	3,000	3,000	3,000
42806 Phone-Long Distance	480	800	520	800	800	800
TOTAL OTHER CURRENT EXPENDITURES	514,748	665,560	673,952	689,120	643,750	643,750
430 CAPITAL OUTLAY						
43601 Mowers	-	-	-	-	-	-
43626 Street Sweeper	158,386	-	-	173,000	173,000	173,000
43652 Motor Grader	166,929	-	-	-	-	-
43639 Loader & Attachments	-	-	-	125,000	125,000	125,000
43700 Street Improvements	93,698	-	-	-	-	-
43701 Other & RR Crossings	-	8,000	8,000	8,000	8,000	8,000
43804 Van	-	-	-	38,000	38,000	38,000
43812 Dump Truck	120,448	217,000	217,000	-	-	-
TOTAL CAPITAL OUTLAY	539,461	225,000	225,000	344,000	344,000	344,000
TOTAL BUDGET - STREET DEPARTMENT	1,672,891	1,543,380	1,557,538	1,739,820	1,671,950	1,671,950

101 GENERAL FUND
 430 PUBLIC WORKS
 431.25 SNOW REMOVAL

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	9,746	9,500	7,060	9,450	9,450	9,450
41109 Overtime Pay	16,629	37,500	41,119	38,600	38,600	38,600
41200 OASI-Employer Contributions	722	3,600	893	3,700	3,700	3,700
41400 Worker's Comp Insurance	1,120	1,500	1,301	1,500	1,500	1,500
TOTAL PERSONAL SERVICES	28,217	52,100	50,373	53,250	53,250	53,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	40	48	60	50	50
42400 Rent-Machinery & Equip	55,114	59,100	138,843	62,100	62,100	62,100
42501 Equip Maintenance	5,605	12,000	10,345	12,000	12,000	12,000
42603 Motor Fuel and Lubricants	20,426	23,625	39,276	26,420	26,400	26,400
42604 Parts for Equipment	2,815	8,370	10,360	10,870	10,900	10,900
42619 Chem, Drug & Lab Sup	16,380	14,750	14,539	14,750	14,750	14,750
42621 Towing	185	500	750	600	600	600
TOTAL OTHER CURRENT EXPENDITURES	100,524	118,385	214,162	126,800	126,800	126,800
430 CAPITAL OUTLAY						
43603 Snow Removal Equipment	-	-	-	-	-	-
43816 Snow Boxes	12,559	-	-	-	-	-
TOTAL CAPITAL OUTLAY	12,559	-	-	-	-	-
BUDGET TOTAL - SNOW REMOVAL	141,300	170,485	264,535	180,050	180,050	180,050

101 GENERAL FUND
 430 PUBLIC WORKS
 431.60 STREET LIGHTING

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
420 OTHER CURRENT EXPENDITURES						
42800 Utilities	301,009	310,000	311,839	350,000	350,000	350,000
TOTAL OTHER CURRENT EXPENDITURES	301,009	310,000	311,839	350,000	350,000	350,000
TOTAL BUDGET - STREET LIGHTING	301,009	310,000	311,839	350,000	350,000	350,000

101 GENERAL FUND
 430 PUBLIC WORKS
 432.54 WATER RESOURCES

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	75	17	50	50	50
42200 Expert & Consultant Svc	70,520	75,000	70,000	30,000	30,000	30,000
42225 Water Monitoring	2,141	5,530	2,000	5,000	3,000	3,000
42227 TMDL Sampling	-	10,000	3,000	10,000	5,000	5,000
42805 Telephone Service - Monthly	-	120	120	120	150	150
42905 USGS Gaging Stations	16,691	17,000	17,940	17,750	17,750	17,750
42910 Education and Outreach	16,796	25,000	22,053	32,000	15,000	15,000
TOTAL OTHER CURRENT EXPENDITURES	106,148	132,725	115,130	94,920	70,950	70,950
430 CAPITAL OUTLAY						
43917 Flood Analysis - Big Sioux River	-	-	-	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	-	-	-	25,000	25,000	25,000
TOTAL BUDGET - WATER RESOURCES	106,148	132,725	115,130	119,920	95,950	95,950

**101 GENERAL FUND
430 PUBLIC WORKS
437.00 CEMETERY**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	38,269	38,340	39,775	41,400	41,400	41,400
41101 Clerical & Oper Salary	29,905	30,410	31,917	33,600	33,600	33,600
41102 Temporary Salaries	15,282	14,210	14,437	17,200	17,200	17,200
41200 OASI-Employer Contributions	6,160	5,970	5,908	6,750	6,750	6,750
41300 Retirement and Pensions	4,552	4,630	4,304	4,500	4,500	4,500
41400 Worker's Comp Insurance	1,631	1,900	1,894	2,000	2,000	2,000
41500 Group Health Insurance	12,224	16,530	12,355	12,400	12,400	12,400
41600 Unemployment Benefits	1,507	2,800	1,481	2,000	2,000	2,000
TOTAL PERSONAL SERVICES	109,530	114,790	112,071	119,850	119,850	119,850
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	577	-	-	-	-	-
42102 Buildings & Conts, Equip Ins	621	-	-	-	-	-
42103 Auto Insurance	960	-	-	-	-	-
42104 Insurance Premiums	-	2,350	2,326	2,400	2,400	2,400
42300 Publication & Rec Fees	568	500	504	500	500	500
42501 Equip Maintenance	1,101	1,500	1,462	1,500	1,500	1,500
42502 Bldg Maintenance	328	800	1,011	800	800	800
42600 Office Supplies	180	300	233	300	300	300
42601 Cleaning Supplies	9	100	94	100	100	100
42603 Motor Fuel & Lubricants	5,691	7,230	6,284	7,000	7,000	7,000
42604 Parts For Equipment	312	1,000	336	700	700	700
42613 Small Tools	485	500	400	500	500	500
42615 Ag & Hort Supplies	554	700	515	700	700	700
42618 Postage	125	100	85	100	100	100
42620 Other Supplies	2,747	1,500	1,395	1,500	1,500	1,500
42701 Travel Exp Personnel	65	100	100	100	100	100
42702 Subsc & Membership	40	60	40	60	50	50
42801 Natural Gas	2,359	2,200	2,665	2,700	2,700	2,700
42802 Electricity	698	900	1,084	1,000	1,000	1,000
42803 Water	1,126	1,000	1,269	1,300	1,300	1,300
42804 Sewer	216	300	216	300	300	300
42805 Phone-Monthly Service	322	500	364	400	400	400
42806 Phone-Long Distance	47	50	57	50	50	50
42808 Propane	727	1,000	1,102	1,100	1,100	1,100
TOTAL OTHER CURRENT EXPENDITURES	19,859	22,690	21,543	23,110	23,100	23,100
430 CAPITAL OUTLAY						
43601 Mower	5,350	6,000	6,166	6,000	6,000	6,000
43659 Weed Trimmers	-	700	498	-	-	-
43804 Pickup	15,900	-	-	-	-	-
43682 Stabilization Matting	-	-	-	4,000	4,000	4,000
43600 Backhoe	-	-	-	60,000	-	-
43802 Dump Truck	-	-	-	30,000	30,000	30,000
TOTAL CAPITAL OUTLAY	21,250	6,700	6,664	100,000	40,000	40,000
450 OTHER EXPENDITURES						
45201 Reclaim Cemetery Lots	-	-	300	-	-	-
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	300	-	-	-
TOTAL BUDGET - CEMETERY	150,639	144,180	140,577	242,960	182,950	182,950

101 GENERAL FUND
 440 HEALTH & WELFARE
 441.32 MOSQUITO CONTROL

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	6,233	11,000	8,544	11,100	11,100	11,100
41109 Overtime	-	-	48	3,700	3,700	3,700
41200 OASI-Employer Contributions	477	850	748	1,100	1,100	1,100
41400 Worker's Comp Insurance	44	350	460	200	200	200
41600 Unemployment Benefits	-	500	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	6,753	12,700	9,800	17,100	17,100	17,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	175	165	175	200	200
42230 Mosquito Control Supplies	61,702	56,000	80,648	92,000	86,500	86,500
TOTAL OTHER CURRENT EXPENDITURES	61,702	56,175	80,813	92,175	86,700	86,700
450 OTHER EXPENDITURES						
45604 Subsidies-County	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - MOSQUITO CONTROL	68,455	68,875	90,614	109,275	103,800	103,800

101 GENERAL FUND
 440 HEALTH & WELFARE
 441.43 ANIMAL CONTROL

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	34,847	34,910	35,910	37,550	37,550	37,550
41102 Temporary Salaries	2,930	3,840	3,952	3,850	3,850	3,850
41109 Overtime Pay	-	200	233	200	200	200
41200 OASI-Employer Contributions	2,766	2,840	2,706	3,000	3,000	3,000
41300 Retirement and Pensions	2,091	2,110	2,161	2,250	2,250	2,250
41400 Worker's Comp Insurance	451	600	529	600	600	600
41500 Group Health Insurance	7,885	7,900	8,229	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	50,970	52,400	53,719	55,650	55,650	55,650
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	25	6	25	50	50
42501 Equip Maintenance	549	1,500	1,500	1,500	1,500	1,500
42600 Office Supplies	300	300	300	300	300	300
42603 Motor Fuel and Lubricants	2,176	2,288	2,288	2,288	2,300	2,300
42604 Parts for Equipment	283	300	300	300	300	300
42610 Clothing & Material	284	400	400	400	400	400
42612 Food	-	100	100	100	100	100
42619 Chem, Drug & Lab Sup	169	250	250	250	250	250
42620 Other	196	400	400	400	400	400
42701 Travel Exp Personnel	-	1,100	1,100	1,100	1,100	1,100
42805 Phone-Monthly Service	716	800	800	800	800	800
42806 Phone-Long Distance	100	100	100	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	4,773	7,563	7,544	7,563	7,600	7,600
430 CAPITAL OUTLAY						
43600 Machinery & Equipment	-	450	450	-	-	-
43602 Computer Equipment & Software	2,009	-	-	-	-	-
43627 Firearms	-	650	650	-	-	-
43801 Van	14,990	-	-	-	-	-
TOTAL CAPITAL OUTLAY	16,999	1,100	1,100	-	-	-
450 OTHER EXPENDITURES						
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - ANIMAL CONTROL	72,742	61,063	62,362	63,213	63,250	63,250

101 GENERAL FUND
 450 CULTURE & RECREATION
 452.40 FORESTRY

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	22,721	22,760	23,499	24,750	24,750	24,750
41101 Clerical & Oper Salary	65,731	65,950	55,317	65,150	65,150	65,150
41102 Temporary Salaries	6,759	9,000	9,010	7,650	7,650	7,650
41109 Overtime Pay	24	200	216	250	250	250
41200 OASI-Employer Contributions	6,876	7,070	6,109	7,050	7,050	7,050
41300 Retirement and Pensions	5,309	5,340	4,827	5,400	5,400	5,400
41400 Worker's Comp Insurance	9,588	12,000	11,939	12,500	12,500	12,500
41500 Group Health Insurance	20,124	19,630	17,477	20,500	20,500	20,500
TOTAL PERSONAL SERVICES	137,131	141,950	128,394	143,250	143,250	143,250
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	591	-	-	-	-	-
42102 Building & Connts, & Equip Ins	645	-	-	-	-	-
42103 Auto Insurance	1,597	-	-	-	-	-
42104 Insurance Premiums	-	3,080	2,960	3,080	3,080	3,080
42400 Rent-Machinery & Equip	440	1,000	500	1,000	1,000	1,000
42500 Construction Materials	38	100	100	100	100	100
42501 Equip Maintenance	6,090	8,000	8,477	8,000	8,000	8,000
42504 Maintenance of Other	416	700	727	700	700	700
42600 Office Supplies	-	100	61	100	100	100
42603 Motor Fuel and Lubricants	7,475	9,500	7,763	8,500	8,500	8,500
42613 Small Tools	600	500	448	500	500	500
42615 Ag & Hort Supplies	1,096	1,000	733	1,000	1,000	1,000
42618 Postage	131	200	100	200	200	200
42627 Safety Supplies	91	300	171	200	200	200
42701 Travel Exp Personnel	427	300	245	300	300	300
42702 Subsc & Membership	168	300	205	300	300	300
42801 Natural Gas	600	600	689	700	700	700
42802 Electricity	700	700	686	700	700	700
42803 Water	50	50	46	50	50	50
42804 Sewer	50	50	50	50	50	50
42805 Phone-Monthly Service	601	300	310	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	21,805	26,780	24,271	25,780	25,780	25,780
430 CAPITAL OUTLAY						
43301 Trees	10,627	11,000	11,711	12,000	12,000	12,000
43646 Saw / Chipper	370	600	600	600	600	600
43804 Pickup	-	-	-	17,000	17,000	17,000
43831 Bucket Truck	-	50,000	31,000	-	-	-
TOTAL CAPITAL OUTLAY	10,996	61,600	43,311	29,600	29,600	29,600
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	32	-	-	-	-	-
TOTAL OTHER EXPENDITURES	32	-	-	-	-	-
TOTAL BUDGET - FORESTRY	169,964	230,330	195,976	198,630	198,630	198,630

**101 GENERAL FUND
450 CULTURE & RECREATION
455.00 LIBRARY**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	268,926	270,160	280,693	295,450	295,450	295,450
41101 Clerical & Oper Salary	90,314	90,820	94,505	98,650	98,650	98,650
41102 Temporary Salaries	38,565	47,250	38,840	48,650	48,650	48,650
41112 Temp-Not Subject to W.C.	96	-	-	-	-	-
41200 OASI-Employer Contributions	28,694	30,150	29,646	32,550	32,550	32,550
41300 Retirement and Pensions	22,224	21,660	23,160	23,650	23,650	23,650
41400 Worker's Comp Insurance	1,202	1,400	1,442	1,500	1,500	1,500
41500 Group Health Insurance	68,047	67,790	70,166	69,850	69,850	69,850
TOTAL PERSONAL SERVICES	518,067	529,230	538,452	570,300	570,300	570,300
420 OTHER CURRENT EXPENDITURES						
42102 Building & Conts, & Equip Ins	3,714	-	-	-	-	-
42104 Insurance Premiums	-	5,500	3,409	3,500	3,500	3,500
42107 Temp-Not Subject to Worker's Comp	33	400	337	400	400	400
42211 SDLN	22,862	33,737	33,737	33,737	25,000	25,000
42212 OCLC	7,900	10,400	10,400	10,400	8,000	8,000
42222 Courier Services	2,242	9,130	9,130	10,000	3,000	3,000
42300 Publication & Rec Fees	967	2,400	2,400	2,400	1,000	1,000
42501 Equip Maintenance	2,790	3,600	1,920	2,000	2,000	2,000
42502 Bldg Maintenance	1,164	5,000	5,000	2,000	2,000	2,000
42504 Maintenance of Others	15	2,000	2,006	2,000	500	500
42600 Office Supplies	5,254	5,000	5,258	5,260	5,250	5,250
42601 Cleaning Supplies	4,014	5,500	5,500	6,000	6,000	6,000
42603 Motor Fuel And Lubricants	23	160	160	160	150	150
42618 Postage	4,454	3,400	6,046	6,000	4,000	4,000
42627 Safety Supplies	-	300	300	300	300	300
42630 Circulation Supplies	6,064	7,800	16,702	8,000	8,000	8,000
42683 Electronic Subscriptions	2,189	4,900	7,175	8,000	3,000	3,000
42701 Travel Exp Personnel	3,228	4,200	1,534	4,200	4,200	4,200
42702 Subsc & Membership	1,988	1,750	1,700	1,700	1,700	1,700
42801 Natural Gas	7,479	19,500	19,503	19,500	19,500	19,500
42802 Electricity	8,573	21,100	21,108	21,100	21,100	21,100
42803 Water	259	1,900	1,901	1,900	900	900
42804 Sewer	286	340	340	340	350	350
42805 Phone-Monthly Service	1,699	2,100	2,100	2,100	2,100	2,100
42806 Phone-Long Distance	141	200	120	200	200	200
42813 Internet Service Provider	-	920	360	920	900	900
TOTAL OTHER CURRENT EXPENDITURES	87,336	151,237	158,145	152,117	123,050	123,050
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	1,479	-	-	-	-	-
43400 Lib Books & Off Ref	112,421	106,600	106,600	107,700	107,700	107,700
43600 Machinery & Equipment	-	2,000	-	-	-	-
43640 Safety Equipment	1,500	-	7	-	-	-
TOTAL CAPITAL OUTLAY	115,399	108,600	106,607	107,700	107,700	107,700
TOTAL BUDGET - LIBRARY	720,803	789,067	803,205	830,117	801,050	801,050

101 GENERAL FUND
 465 ECONOMIC DEVELOPMENT
 465.12 PLANNING & ZONING DEVELOPMENT SERVICES

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	104,955	104,960	108,104	113,150	113,150	113,150
41101 Clerical & Oper Salary	50,787	92,940	73,447	100,000	100,000	100,000
41102 Temporary Salaries	14,191	19,000	17,576	19,000	19,000	19,000
41109 Overtime Costs	292	-	-	1,500	-	-
41200 OASI-Employer Contributions	12,267	16,310	14,062	17,300	17,200	17,200
41300 Retirement and Pensions	9,362	11,880	10,934	12,900	12,800	12,800
41400 Worker's Comp Insurance	804	1,000	787	850	850	850
41500 Group Health Insurance	22,163	31,350	25,418	32,950	32,950	32,950
41501 Retiree Health Insurance	-	7,300	10,490	11,000	11,000	11,000
TOTAL PERSONAL SERVICES	214,821	284,740	260,818	308,650	306,950	306,950
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	600	892	1,000	1,000	1,000
42200 Expert and Consultant Services	-	20,000	27,000	27,500	18,000	18,000
42208 Software	-	1,750	1,750	25,000	2,000	2,000
42300 Publication and Recording Fees	5,119	3,000	7,000	7,500	6,000	6,000
42501 Equip Maintenance	34	1,000	600	1,000	1,000	1,000
42600 Office Supplies	2,369	2,200	2,000	2,000	2,000	2,000
42602 Motor Supplies	39	400	400	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	538	500	720	800	800	800
42618 Postage	1,516	800	800	800	800	800
42635 Resource Materials	206	200	200	200	200	200
42701 Travel Exp Personnel	5,432	6,000	9,000	10,000	5,000	5,000
42702 Subsc & Membership	970	1,500	825	1,200	1,200	1,200
42703 Professional Workshops	2,194	4,000	3,500	5,000	3,000	3,000
42805 Phone-Monthly Service	1,152	1,000	1,100	1,200	1,200	1,200
42806 Phone- Long Distance	247	250	200	200	200	200
42910 Education & Outreach	-	2,500	1,000	1,500	500	500
42915 Planning Commission Expenses	1,847	2,500	1,500	1,500	1,500	1,500
TOTAL OTHER CURRENT EXPENDITURES	21,664	48,200	58,487	87,400	45,400	45,400
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	4,969	3,000	3,000	500	-	-
43602 Computer Equipment/Software	8,031	3,500	3,500	23,000	13,000	13,000
43600 Field Data Collection Equipment	-	-	-	10,000	-	-
43804 Pickup	15,013	-	-	-	-	-
TOTAL CAPITAL OUTLAY	28,013	6,500	6,500	33,500	13,000	13,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	16	1,000	-	-	-	-
45463 First District Assoc of Local Govt Dues	-	6,160	6,458	6,800	6,800	6,800
TOTAL OTHER EXPENDITURES	16	7,160	6,458	6,800	6,800	6,800
TOTAL BUDGET-PLANNING & ZONING DEPARTMENT	264,514	346,600	332,263	436,350	372,150	372,150

101 GENERAL FUND
 490 MISCELLANEOUS
 493.00 OPERATING TRANSFERS

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
490 MISCELLANEOUS						
49311 Trans out - Park & Rec	1,240,000	1,297,000	1,297,000	1,250,000	1,250,000	1,250,000
49312 Trans out - Airport	100,000	100,000	100,000	100,000	100,000	100,000
49313 Trans out - Sioux River Proj	16,664	-	-	50,000	80,000	80,000
49314 Trans out - Rec Center	101,000	19,000	19,000	15,000	10,000	10,000
49320 Trans out - E911	50,000	-	-	-	-	-
49322 Trans out - TR Fresh Water Institute	26,000	30,000	30,000	35,350	-	-
TOTAL MISCELLANEOUS	1,533,664	1,446,000	1,446,000	1,450,350	1,440,000	1,440,000
TOTAL BUDGET - OPERATING TRANSFERS	1,533,664	1,446,000	1,446,000	1,450,350	1,440,000	1,440,000

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.21 SUPERVISION**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	69,097	69,160	72,372	76,900	76,900	76,900
41101 Clerical & Oper Salary	63,007	63,140	65,591	58,850	58,850	58,850
41102 Temporary Salaries	-	2,400	819	2,400	2,400	2,400
41200 OASI-Employer Contributions	9,632	9,840	10,418	10,000	10,000	10,000
41300 Retirement and Pensions	7,926	7,940	8,280	8,300	8,300	8,300
41400 Worker's Comp Insurance	269	400	317	400	400	400
41500 Group Health Insurance	19,866	19,730	20,751	24,500	24,500	24,500
TOTAL PERSONAL SERVICES	169,798	172,610	178,547	181,350	181,350	181,350
420 OTHER CURRENT EXPENDITURES						
42100 Ins & Bond Premiums	28,088	-	-	-	-	-
42104 Insurance Premiums	-	1,010	1,006	1,050	1,050	1,050
42200 Expert & Consultant Svc	166	200	100	200	200	200
42300 Publication & Rec Fees	78	200	166	200	200	200
42504 Maintenance of Others	568	800	683	800	800	800
42600 Office Supplies	2,368	2,500	2,523	2,500	2,500	2,500
42618 Postage	2,100	1,800	2,550	2,500	2,500	2,500
42701 Travel Exp Personnel	200	300	300	300	300	300
42702 Subsc & Membership	130	300	150	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	33,697	7,110	7,477	7,750	7,750	7,750
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,791	2,000	2,087	2,000	-	-
TOTAL CAPITAL OUTLAY	1,791	2,000	2,087	2,000	-	-
TOTAL BUDGET - SUPERVISION	205,286	181,720	188,111	191,100	189,100	189,100

201 SPECIAL REVENUE FUND
 450 CULTURE & RECREATION
 451.23 RECREATION PROGRAMS

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	81,974	82,750	88,184	90,750	90,750	90,750
41102 Temporary Salaries	68,151	75,310	64,808	70,000	70,000	70,000
41109 Overtime Rec Programs	2,552	1,500	1,015	1,200	1,200	1,200
41200 OASI-Employer Contributions	11,237	12,090	11,629	11,950	11,950	11,950
41300 Retirement and Pensions	4,918	5,050	5,273	5,450	5,450	5,450
41400 Worker's Comp Insurance	2,403	2,600	2,759	2,900	2,900	2,900
41500 Group Insurance	16,147	16,120	16,352	16,350	16,350	16,350
TOTAL PERSONAL SERVICES	187,381	195,420	190,020	198,600	198,600	198,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	2,300	2,258	2,300	2,300	2,300
42300 Publication & Rec Fees	6,659	7,000	6,846	7,000	7,000	7,000
42607 Education & Rec Supplies	12,968	13,000	12,740	13,000	13,000	13,000
42608 Jr.Baseball & Rec Supplies	6,434	8,000	7,319	8,000	8,000	8,000
42701 Travel Exp Personnel	359	400	383	400	400	400
42702 Subsc & Membership	2,192	1,500	2,193	2,200	2,200	2,200
TOTAL OTHER CURRENT EXPENDITURES	28,612	32,200	31,739	32,900	32,900	32,900
430 CAPITAL OUTLAY						
43618 Pitching Machine	4,080	-	-	-	-	-
43656 Baseball/Softball Equipment	2,531	2,000	1,914	2,000	2,000	2,000
43657 Pottery Equipment	5,560	-	-	-	-	-
43606 Office Equipment - Video Projector	-	-	-	1,300	1,300	1,300
43930 Playground/Rec Equipment	4,932	-	-	-	-	-
TOTAL CAPITAL OUTLAY	17,103	2,000	1,914	3,300	3,300	3,300
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	212	400	207	300	300	300
45655 Subsidy-Legion Baseball	2,000	2,000	2,000	2,000	2,000	2,000
45656 Subsidy-Jr Olympics	-	1,800	1,800	1,800	1,800	1,800
45657 Subsidy-Jr/Teener	1,128	1,500	1,200	1,400	1,400	1,400
45658 Subsidy-Hockey Association	600	600	600	600	600	600
TOTAL OTHER EXPENDITURES	3,940	6,300	5,807	6,100	6,100	6,100
TOTAL BUDGET - RECREATION PROGRAMS	237,036	235,920	229,480	240,900	240,900	240,900

201 SPECIAL REVENUE
450 CULTURE & RECREATION
451.25 GOLF COURSE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	85,018	85,140	89,007	82,900	82,900	82,900
41101 Clerical & Oper Salary	32,718	32,780	33,853	35,200	35,200	35,200
41102 Temporary Salaries	65,098	80,930	65,002	70,700	70,700	70,700
41109 Overtime Pay	1,144	1,800	1,462	1,900	1,900	1,900
41200 OASI-Employer Contributions	13,283	14,830	11,336	14,000	14,000	14,000
41300 Retirement and Pensions	7,969	8,000	7,790	7,100	7,100	7,100
41400 Worker's Comp Insurance	2,974	4,200	4,847	5,000	5,000	5,000
41500 Group Insurance	24,522	24,380	24,678	22,500	22,500	22,500
41600 Unemployment Benefits	3,402	4,000	2,366	4,000	4,000	4,000
TOTAL PERSONAL SERVICES	236,129	256,060	240,342	243,300	243,300	243,300
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	5,400	5,580	5,600	5,600	5,600
42200 Expert & Consulting Service	31,544	30,000	32,329	33,000	33,000	33,000
42219 Banking Services	2,979	2,800	3,014	3,000	3,000	3,000
42300 Publication & Recording Fees	582	500	521	600	600	600
42400 Rent-Machinery & Equip	1,424	2,000	2,087	2,000	2,000	2,000
42500 Construction Materials	750	700	608	700	700	700
42501 Equip Maintenance	11,696	12,000	11,631	12,500	12,500	12,500
42504 Maintenance of Other	3,372	5,500	5,769	5,500	5,500	5,500
42506 Repair to Vehicles	-	100	100	100	100	100
42514 Repair to Clubhouse	2,592	2,000	2,582	3,500	3,500	3,500
42515 Repair-Maintenance Shop	314	300	223	300	300	300
42516 Repair-Cart Storage Bldg	20	200	296	300	300	300
42521 Repair-Irrigation Equipment	3,326	4,500	4,277	4,500	4,500	4,500
42600 Office Supplies	1,556	1,500	1,500	1,600	1,600	1,600
42603 Motor Fuel and Lubricants	13,571	16,300	14,815	16,800	16,800	16,800
42613 Small Tools	214	600	460	500	500	500
42615 Ag & Hort Supplies	8,596	12,000	10,887	12,000	12,000	12,000
42617 Cleaning Service	2,622	2,600	2,598	2,600	2,600	2,600
42619 Chem, Drug & Lab Sup	20,601	24,500	24,003	26,000	26,000	26,000
42622 Golf Supplies	1,054	5,000	4,902	4,000	4,000	4,000
42627 Safety Supplies	364	500	488	500	500	500
42701 Travel Exp Personnel	1,278	2,500	2,506	2,500	2,500	2,500
42702 Subsc & Membership	753	800	710	800	800	800
42801 Gas	2,721	2,700	2,790	2,800	2,800	2,800
42802 Electricity	12,092	12,500	12,343	13,500	13,500	13,500
42803 Water	410	500	493	600	600	600
42804 Sewer	506	600	536	600	600	600
42805 Phone-Monthly	1,750	2,200	1,946	2,000	2,000	2,000
TOTAL OTHER CURRENT EXPENDITURES	126,686	150,800	149,993	158,400	158,400	158,400
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	773	-	1,208	-	-	-
43602 Computer	-	-	-	1,500	1,500	1,500
43600 Machinery & Equipment	2,898	700	520	-	-	-
43601 Mowers	2,349	16,500	14,952	16,500	16,500	16,500
43610 Range Vehicle	-	5,500	5,773	-	-	-
43660 Equipment Lift	-	-	-	7,800	-	-
43674 Leaf Blower	5,995	-	-	-	-	-
43675 Leaf Sweeper	14,592	-	-	-	-	-
43677 Greens Roller Heads	3,318	-	-	-	-	-
43818 Range Ball Picker	-	-	-	3,700	3,700	3,700
43820 Utility Vehicle	13,764	14,000	12,146	5,800	5,800	5,800
43829 Backhoe	-	31,000	18,000	-	-	-
43653 Greens Aerator	-	-	-	13,500	13,500	13,500
43640 Safety Equipment - AED Unit	-	-	-	1,500	1,500	1,500
43933 Landscaping	1,139	-	-	-	-	-
TOTAL CAPITAL OUTLAY	44,827	67,700	52,599	50,300	42,500	42,500
450 OTHER EXPENDITURES						
45300 Refunds	281	-	800	-	-	-
TOTAL OTHER EXPENDITURES	281	-	800	-	-	-
490 OTHER FINANCING USES						
49321 Transfer Out to Capital Improvements	-	-	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	-	-	-
BUDGET TOTAL - GOLF COURSE	407,924	474,560	443,733	452,000	444,200	444,200

201 SPECIAL REVENUE
 450 CULTURE & RECREATION
 451.26 FAMILY AQUATICS CENTER

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	148,210	159,131	135,568	140,000	140,000	140,000
41200 OASI-Employer Contributions	11,449	12,175	10,303	10,700	10,700	10,700
41400 Worker's Comp Insurance	2,848	5,600	2,928	3,500	3,500	3,500
TOTAL PERSONAL SERVICES	162,507	176,906	148,799	154,200	154,200	154,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	3,500	5,408	5,500	5,500	5,500
42500 Construction Materials	182	300	311	300	300	300
42501 Equip Maintenance	1,943	1,500	1,494	1,500	1,500	1,500
42502 Bldg Maintenance	442	2,000	1,011	1,500	1,500	1,500
42504 Maintenance of Other	83	500	468	500	500	500
42600 Office Supplies	3,583	3,000	3,604	3,500	3,500	3,500
42607 Ed, Recreation & Safety Supplies	4,371	4,000	3,939	4,000	4,000	4,000
42619 Chem, Drug & Lab Sup	16,004	15,000	15,808	16,000	16,000	16,000
42631 Merchandise for Resale	33,507	31,000	27,567	28,000	28,000	28,000
42703 Prof Workshops	2,268	2,500	1,560	2,000	2,000	2,000
42801 Gas	30,944	31,000	30,007	30,000	30,000	30,000
42802 Electricity	16,783	14,000	14,971	16,500	16,500	16,500
42803 Water	5,131	2,500	5,092	5,600	5,600	5,600
42804 Sewer	724	1,000	726	800	800	800
42805 Phone-Monthly	71	500	137	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	116,038	112,300	112,104	116,000	116,000	116,000
430 CAPITAL OUTLAY						
43640 Safety Equipment - AED Unit	-	-	-	1,500	1,500	1,500
43683 Season Pass ID System	-	-	-	8,000	8,000	8,000
43601 Mower	-	4,500	4,598	-	-	-
TOTAL CAPITAL OUTLAY	-	4,500	4,598	9,500	9,500	9,500
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	300	-	-	-	-	-
TOTAL OTHER EXPENDITURES	300	-	-	-	-	-
TOTAL BUDGET - SWIMMING POOL (OUTDOOR)	278,845	293,706	265,501	279,700	279,700	279,700

201 SPECIAL REVENUE FUND
 450 CULTURE & RECREATION
 451.27 KOCH COMPLEX

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	5,901	5,230	4,611	5,600	5,600	5,600
41109 Overtime Pay	1,226	-	-	3,750	3,750	3,750
41200 OASI Employer Contributions	545	400	357	700	700	700
41400 Worker's Comp Insurance	92	180	130	180	200	200
TOTAL PERSONAL SERVICES	7,764	5,810	5,097	10,230	10,250	10,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	500	437	500	500	500
42500 Construction Materials	92	200	100	200	200	200
42501 Equip Maintenance	954	900	900	900	900	900
42502 Bldg Maintenance	202	500	204	500	500	500
42504 Maintenance of Other	8,081	1,500	1,543	1,500	1,500	1,500
42521 Irrigation Supplies	-	300	300	300	300	300
42609 Electrical Supplies	1,076	500	811	800	800	800
42615 Ag & Hort Supplies	948	1,500	1,500	1,500	1,500	1,500
42802 Electricity	3,315	3,000	3,300	3,900	3,900	3,900
42803 Water	52	200	136	300	300	300
42804 Sewer	134	250	208	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	14,854	9,350	9,439	10,800	10,800	10,800
430 CAPITAL OUTLAY						
43620 Agrilime	6,248	-	-	-	-	-
43680 Breaker Panels	3,479	-	-	-	-	-
43900 Improv Other Than Bldgs	2,345	-	-	-	-	-
43924 Koch Complex/Improvements	-	3,300	3,300	8,000	8,000	8,000
TOTAL CAPITAL OUTLAY	12,072	3,300	3,300	8,000	8,000	8,000
TOTAL BUDGET - KOCH COMPLEX	34,689	18,460	17,836	29,030	29,050	29,050

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.28 AUDITORIUM**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	28,907	29,330	30,455	32,700	32,700	32,700
41102 Temporary Salaries	-	1,400	1,752	1,400	1,400	1,400
41200 OASI-Employer Contributions	2,067	2,210	2,383	2,400	2,400	2,400
41300 Retirement and Pensions	1,734	1,760	1,828	2,000	2,000	2,000
41400 Worker's Comp Insurance	746	900	810	900	900	900
41500 Group Health Insurance	7,885	7,860	8,176	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	41,339	43,460	45,405	47,600	47,600	47,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	2,700	2,488	2,500	2,500	2,500
42200 Expert and Consultant Services	3,515	3,400	3,560	3,500	3,500	3,500
42500 Construction Materials	72	200	281	200	200	200
42501 Equip Maintenance	1,294	1,100	2,306	1,500	1,500	1,500
42502 Bldg Maintenance	659	2,700	1,658	2,500	2,500	2,500
42504 Maintenance of Other	862	600	722	700	700	700
42601 Cleaning Supplies	5,269	4,500	4,502	4,700	4,700	4,700
42613 Small Tools	272	300	250	300	300	300
42801 Gas	11,711	11,500	11,740	12,000	12,000	12,000
42802 Electricity	4,246	4,300	4,396	4,700	4,700	4,700
42803 Water	873	800	840	900	900	900
42804 Sewer	428	400	446	500	500	500
42805 Phone-Monthly	2,342	2,700	2,435	2,500	2,500	2,500
TOTAL OTHER CURRENT EXPENDITURES	31,542	35,200	35,622	36,500	36,500	36,500
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	-	-	-	-	-
43500 Furniture, Fixtures & Furnishings	-	4,250	4,236	12,400	6,800	6,800
43964 Sidewalk, Curb, & Gutter	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	4,250	4,236	12,400	6,800	6,800
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - AUDITORIUM	72,881	82,910	85,263	96,500	90,900	90,900

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.34 ZOO

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	125,016	125,665	131,671	138,200	138,200	138,200
41101 Clerical & Oper Salary	165,482	194,360	167,392	177,100	177,100	177,100
41102 Temporary Salaries	87,429	87,640	80,009	106,700	106,700	106,700
41109 Overtime Pay	286	1,200	599	1,000	1,000	1,000
41200 OASI-Employer Contributions	28,091	30,760	27,761	31,400	31,400	31,400
41300 Retirement and Pensions	17,447	19,150	17,416	18,900	18,900	18,900
41400 Worker's Comp Insurance	6,894	8,000	8,233	8,600	8,600	8,600
41500 Group Health Insurance	40,020	48,000	45,411	41,400	41,400	41,400
TOTAL PERSONAL SERVICES	470,665	514,775	478,490	523,300	523,300	523,300
420 OTHER CURRENT EXPENDITURES						
42100 Ins & Bond Premiums	3,693	-	-	-	-	-
42104 Insurance Premiums	-	7,900	8,091	8,100	8,100	8,100
42205 Medical Services	956	1,600	1,659	1,600	1,600	1,600
42300 Publication & Recording Fees	591	700	504	600	600	600
42400 Rent-Machinery & Equip	35	100	100	100	100	100
42500 Construction Materials	-	700	626	700	700	700
42501 Equip Maintenance	8,700	12,000	10,350	11,000	11,000	11,000
42502 Bldg Maintenance	1,191	8,500	7,989	6,100	6,100	6,100
42504 Maintenance of Other	4,284	3,600	3,328	4,100	4,100	4,100
42506 Repair to Vehicles	526	500	1,071	1,000	1,000	1,000
42554 IMS Grant	44,074	9,825	9,820	-	-	-
42600 Office Supplies	1,905	2,500	1,988	2,000	2,000	2,000
42601 Cleaning Supplies	640	1,000	1,048	1,200	1,200	1,200
42603 Motor Fuel and Lubricants	3,728	5,080	4,211	4,800	4,800	4,800
42607 Ed & Rec Supplies	718	1,000	891	1,000	1,000	1,000
42610 Clothing & Material	-	-	-	400	400	400
42613 Small Tools	112	400	346	400	400	400
42614 Livestock and Poultry	30,684	32,000	33,878	33,000	33,000	33,000
42615 Ag & Hort Supplies	3,707	3,300	3,120	3,300	3,300	3,300
42619 Chem, Drug & Lab Sup	3,463	3,000	3,426	3,400	3,400	3,400
42627 Safety Supplies	-	-	-	500	500	500
42700 Transportation	697	1,800	1,422	1,700	1,700	1,700
42701 Travel Exp Personnel	1,850	2,000	1,870	2,000	2,000	2,000
42702 Subsc & Membership	2,729	3,000	2,856	3,000	3,000	3,000
42801 Gas	5,100	6,000	5,477	5,800	5,800	5,800
42802 Electricity	21,917	25,000	22,335	25,000	25,000	25,000
42803 Water	13,314	10,500	14,274	14,000	14,000	14,000
42804 Sewer	864	900	832	900	900	900
42805 Phone-Monthly	2,667	2,900	2,626	2,900	2,900	2,900
TOTAL OTHER CURRENT EXPENDITURES	158,143	145,805	144,136	138,600	138,600	138,600
430 CAPITAL OUTLAY						
43208 Cooler	-	28,000	25,000	-	-	-
43300 Zoo Animals	939	2,500	2,506	2,500	2,500	2,500
43401 Educational Projects	-	4,000	4,000	-	-	-
43602 Computer Equipment/Software	2,143	-	-	2,500	-	-
43603 Snow Removal Equipment	-	1,800	1,779	-	-	-
43640 Safety Equipment - AED Unit	-	-	-	1,500	1,500	1,500
43684 Water Pump	-	-	-	650	650	650
43993 Zoo - Exhibit Improvements	-	4,500	4,500	-	-	-
TOTAL CAPITAL OUTLAY	3,082	40,800	37,785	7,150	4,650	4,650
440 DEBT REDUCTION						
44100 Principal	-	-	-	-	-	-
44101 Interest	-	-	-	-	-	-
TOTAL DEBT REDUCTION	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	221	400	208	400	400	400
TOTAL OTHER EXPENDITURES	221	400	208	400	400	400
TOTAL BUDGET - ZOO	632,111	701,780	660,619	669,450	666,950	666,950

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.35 ICE ARENA**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	17,680	18,172	15,764	27,700	27,700	27,700
41102 Temporary Salaries	5,005	6,150	4,156	3,400	3,400	3,400
41200 OASI-Employer Contributions	1,639	1,620	1,499	2,300	2,300	2,300
41300 Retirement & Pensions	1,061	1,049	896	1,700	1,700	1,700
41400 Worker's Comp Insurance	460	700	388	700	700	700
41500 Group Health Insurance	4,153	4,140	2,244	4,150	4,150	4,150
TOTAL PERSONAL SERVICES	29,997	31,831	24,946	39,950	39,950	39,950
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	2,300	3,217	3,300	3,300	3,300
42200 Consultant Service	2,550	2,700	2,700	2,800	2,800	2,800
42501 Equip Maintenance	1,973	5,000	4,061	5,000	5,000	5,000
42502 Bldg Maintenance	3,107	2,500	2,636	2,500	2,500	2,500
42504 Maintenance of Other	734	1,000	547	1,000	1,000	1,000
42600 Office Supplies	-	100	50	100	100	100
42601 Cleaning Supplies	468	200	504	500	500	500
42619 Chemical, Drug & Lab Supplies	12	-	15	-	-	-
42701 Travel Exp Personnel	-	200	200	200	200	200
42702 Subsc & Membership	125	100	125	125	150	150
42801 Gas	6,522	8,500	7,656	8,000	8,000	8,000
42802 Electricity	7,947	8,500	8,804	9,500	9,500	9,500
42803 Water	611	600	691	700	700	700
42804 Sewer	344	400	344	400	400	400
42805 Phone-Monthly	412	500	443	500	500	500
42808 Propane	878	900	874	900	900	900
TOTAL OTHER CURRENT EXPENDITURES	25,684	33,500	32,867	35,525	35,550	35,550
430 CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - ICE ARENA	55,681	65,331	57,813	75,475	75,500	75,500

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.42 PARK SYSTEM**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	22,721	22,760	23,599	24,750	24,750	24,750
41101 Clerical & Oper Salary	122,120	123,990	124,957	129,750	129,750	129,750
41102 Temporary Salaries	55,627	66,840	58,988	66,650	66,650	66,650
41109 Overtime Pay	2,129	1,150	1,685	1,200	1,200	1,200
41200 OASI-Employer Contributions	15,313	16,230	15,698	16,850	16,850	16,850
41300 Retirement and Pensions	8,723	8,880	9,223	9,350	9,350	9,350
41400 Worker's Comp Insurance	4,520	5,000	5,035	5,200	5,200	5,200
41500 Group Health Insurance	20,786	19,450	20,857	20,950	20,950	20,950
TOTAL PERSONAL SERVICES	251,939	264,300	260,042	274,700	274,700	274,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	8,700	10,116	10,200	10,200	10,200
42400 Rent-Machinery & Equip	638	800	685	800	800	800
42402 Hydrant Rental	420	600	440	500	500	500
42500 Construction Materials	321	800	778	800	800	800
42501 Equip Maintenance	12,299	10,000	9,270	10,000	10,000	10,000
42504 Maintenance of Other	5,884	8,000	7,578	8,000	8,000	8,000
42505 Trail/Sidewalk Maintenance	11,164	12,000	11,240	15,000	12,000	12,000
42506 Repairs to Vehicle	377	2,500	3,386	3,000	3,000	3,000
42507 Repairs to Shop	809	1,000	1,320	1,000	1,000	1,000
42508 Repairs to Park Shelters	-	200	200	200	200	200
42510 Repairs-Comfort Stations	455	500	438	500	500	500
42517 Repairs to Ball fields	1,772	2,000	1,580	2,000	2,000	2,000
42518 Repairs to Courts	276	1,500	1,272	2,500	2,500	2,500
42521 Irrigation Repairs	420	800	500	800	800	800
42522 Repairs to Derby Downs	1,878	2,000	1,849	2,000	2,000	2,000
42526 Repairs to Playground	3,900	4,000	4,000	4,000	4,000	4,000
42601 Cleaning Supplies	110	300	230	300	300	300
42603 Motor Fuel and Lubricants	21,493	26,500	22,365	25,000	25,000	25,000
42613 Small Tools	1,159	1,500	1,444	1,300	1,300	1,300
42615 Ag & Hort Supplies	3,739	3,000	3,024	3,200	3,200	3,200
42617 Cleaning Service	4,048	4,600	4,598	4,600	4,600	4,600
42619 Chem, Drug & Lab Sup	378	1,500	1,180	2,500	2,500	2,500
42701 Travel Exp Personnel	236	200	280	200	200	200
42702 Subcr & Memberships	150	200	120	200	200	200
42801 Gas	817	700	818	800	800	800
42802 Electricity	4,783	4,500	4,683	5,200	5,200	5,200
42803 Water (Utilities-Bramble Park)	7,103	5,200	7,415	7,500	7,500	7,500
42804 Sewer (Utilities-Shop)	634	600	616	700	700	700
42805 Phone Monthly (Utilities-Foundation Fiel	236	300	248	300	300	300
42807 Derby Downs	2,723	3,000	3,090	3,100	3,100	3,100
TOTAL OTHER CURRENT EXPENDITURES	88,222	107,500	104,763	116,200	113,200	113,200
430 CAPITAL OUTLAY						
43501 Picnic Tables	5,943	-	-	-	-	-
43601 Mower	38,930	-	3,400	15,000	15,000	15,000
43620 Agrilime	6,071	-	-	-	-	-
43643 Tractor	-	20,000	8,500	-	-	-
43645 Trailer	-	1,400	1,450	-	-	-
43659 Weed Trimmer	-	450	374	-	-	-
43675 Leaf Sweeper	19,020	-	-	-	-	-
43804 Pickup	15,700	-	-	18,000	18,000	18,000
43603 Snow Blower	-	-	-	5,000	5,000	5,000
43908 Ball Field Improvements	14,926	-	-	-	-	-
43976 Basketball Courts	-	10,800	10,800	-	-	-
TOTAL CAPITAL OUTLAY	100,590	32,650	24,524	38,000	38,000	38,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - PARK SYSTEM	440,751	404,450	389,329	428,900	425,900	425,900

201 SPECIAL REVENUE FUND
450 CULTURES & RECREATION
451.47 CITY PARK AND CAMPGROUND

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	17,680	18,173	15,764	17,750	17,750	17,750
41102 Temporary Salaries	20,601	20,710	19,850	21,400	21,400	21,400
41200 OASI-Employer Contributions	2,832	2,740	2,422	3,000	3,000	3,000
41300 Retirement and Pensions	1,061	1,050	896	1,100	1,100	1,100
41400 Worker's Comp Insurance	860	1,000	958	1,100	1,100	1,100
41500 Group Health Insurance	4,146	4,140	2,239	2,100	2,100	2,100
TOTAL PERSONAL SERVICES	47,181	47,813	42,129	46,450	46,450	46,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	1,500	1,827	1,850	1,850	1,850
42400 Rent-Machinery & Equip	340	300	200	300	300	300
42500 Construction Materials	1,048	1,200	1,045	1,100	1,100	1,100
42501 Equip Maintenance	1,007	1,500	1,222	1,400	1,400	1,400
42502 Bldg Maintenance	8,405	2,800	5,650	2,800	2,800	2,800
42504 Maintenance of Other	711	800	1,119	1,000	1,000	1,000
42526 Repairs to Playground	-	2,000	2,000	-	-	-
42600 Office Supplies	641	600	776	800	800	800
42603 Motor Fuel and Lubricants	2,101	2,000	2,239	2,500	2,500	2,500
42613 Small Tools	759	500	510	500	500	500
42615 Ag & Hort Supplies	485	400	348	400	400	400
42619 Chem, Drug & Lab Sup	283	200	199	200	200	200
42627 Safety Supplies	221	100	110	100	100	100
42631 Merchandise for Resale	700	3,000	2,570	2,500	2,500	2,500
42801 Gas	139	-	202	200	200	200
42802 Electricity	6,891	7,500	7,459	8,000	8,000	8,000
42803 Water	1,752	1,600	1,781	2,000	2,000	2,000
42804 Sewer	1,432	1,100	1,388	1,400	1,400	1,400
42805 Phone-Monthly	314	400	384	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	27,229	27,500	31,030	27,450	27,450	27,450
430 CAPITAL OUTLAY						
43601 Mower	-	12,000	14,903	-	-	-
43820 Utility Vehicle	5,912	-	-	-	-	-
43825 Beach Cleaner	12,132	-	-	-	-	-
TOTAL CAPITAL OUTLAY	18,044	12,000	14,903	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - CITY PARK & CAMPGROUND	92,454	87,313	88,061	73,900	73,900	73,900

203 SPECIAL REVENUE
 460 SPECIAL REVENUE FUND
 490.00 BBB SALES TAX

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
490.10 GENERAL GOVERNMENT						
450 OTHER EXPENDITURES						
42800 Utilities	81,698	89,000	92,638	101,000	101,000	101,000
45609 Health Insurance	13,877	15,631	15,631	19,416	19,400	19,400
45610 Salary	43,235	45,259	45,259	47,296	47,300	47,300
45611 Payroll Tax Expense	3,333	3,522	3,522	3,680	3,700	3,700
45612 Convention Packages	3,456	3,800	3,800	3,800	3,800	3,800
45613 Supplies & Equipment	1,653	1,600	1,600	2,000	2,000	2,000
45614 Phone, Postage & Copies	7,740	10,500	10,500	10,500	10,500	10,500
45615 Convention & Bid Expense	16,946	17,000	17,000	5,500	5,500	5,500
45616 Advertising	23,704	24,750	24,750	31,237	27,500	27,500
45617 Public Relations	2,748	2,700	2,700	2,700	2,700	2,700
45618 Intown Mileage	1,307	1,500	1,500	1,575	1,600	1,600
45619 Coaches Reception	5,086	5,000	5,000	4,000	4,000	4,000
45620 Brochures	6,910	7,000	7,000	7,000	7,000	7,000
45621 Convention & Event Servicing	-	-	-	6,500	5,000	5,000
45622 Visual Aids	454	500	500	500	500	500
45623 Convention Badges	3,500	3,500	3,500	3,500	3,500	3,500
45624 Business Travel	3,492	3,600	3,600	3,600	3,600	3,600
45625 Maintenance & Repair	318	300	300	300	300	300
45626 Motorcoach Market	4,160	4,500	4,500	4,500	4,500	4,500
45627 Professional Fees	6,092	5,500	5,500	5,500	4,500	4,500
45628 Sec Payroll Tax Exp	522	-	-	-	-	-
45629 Assistant Salary	24,794	25,968	25,968	27,137	27,150	27,150
45630 Assistant Payroll Tax Exp	1,907	2,048	2,048	2,140	2,150	2,150
45633 City Maps	2,648	2,500	2,500	2,500	2,500	2,500
45653 Rent for CVB Office	3,600	3,600	3,600	3,600	3,600	3,600
TOTAL CONVENTION & VISITORS BUREAU	263,178	279,278	282,916	299,481	293,300	293,300
490.11 GENERAL GOVERNMENT ADVERTISING						
450 OTHER EXPENDITURES						
45631 4th of July	14,420	14,420	14,420	14,420	12,000	12,000
45632 Signs	6,084	10,000	9,050	12,000	10,000	10,000
45634 Watertown Pins	-	3,000	3,000	3,000	3,000	3,000
45635 Citizen Recognition	-	750	-	750	750	750
45636 Local Media	5,796	5,150	5,149	5,500	5,500	5,500
45637 Event Advertising	9,650	10,500	200	10,500	10,500	10,500
45639 Citywide Merchants	9,681	9,500	9,498	10,000	10,000	10,000
45640 Rodeo	1,000	1,000	1,000	1,500	1,500	1,500
45641 WACC Dues	627	630	675	695	700	700
45642 Christmas Decorations	2,000	2,000	500	2,000	2,000	2,000
45643 Mayors Ad Campaign	25,000	25,000	24,997	26,500	25,000	25,000
45651 Flower Project	7,057	9,000	7,159	9,000	9,000	9,000
TOTAL GOVT ADVERTISING	81,315	90,950	75,647	95,865	89,950	89,950
490.13 GENERAL GOVERNMENT OTHER						
450 OTHER EXPENDITURES						
45600 Subsidy - Boys & Girls Club	-	170,000	170,000	170,000	170,000	170,000
490 MISCELLANEOUS						
49300 Transfer Out	1,300	-	-	-	-	-
49311 Trans out-Park & Rec	125,000	68,000	68,000	68,000	68,000	68,000
49314 Trans out-Rec Center	113,000	-	-	-	-	-
TOTAL GENERAL GOVERNMENT OTHER	239,300	238,000	238,000	238,000	238,000	238,000
TOTAL BUDGET - SPECIAL 1% SALES TAX FUND	583,793	608,228	596,563	633,346	621,250	621,250

204 SPECIAL REVENUE FUND
 450 CULTURE & RECREATION
 451.22 COMMUNITY RECREATION CENTER

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	128,972	129,160	133,552	139,250	139,250	139,250
41101 Clerical & Oper Salary	64,934	65,060	67,243	69,900	69,900	69,900
41102 Temporary Salaries	92,613	113,000	97,504	118,600	118,600	118,600
41103 Wages-Regular	55,928	60,050	60,308	63,600	63,600	63,600
41109 Overtime Pay	10	-	-	-	-	-
41112 Temp-Not Subject to W.C.	405	-	287	-	-	-
41200 OASI-Employer Contributions	25,518	27,550	26,356	29,200	29,200	29,200
41300 Retirement and Pensions	14,113	15,110	14,599	16,200	16,200	16,200
41400 Worker's Comp Insurance	3,729	4,200	3,998	4,500	4,500	4,500
41500 Group Health Insurance	39,562	39,390	41,139	41,100	41,100	41,100
41600 Unemployment Benefits	-	1,000	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	425,784	454,520	444,987	483,350	483,350	483,350
420 OTHER CURRENT EXPENDITURES						
42100 Ins & Bond Premiums	12,321	-	-	-	-	-
42104 Insurance Premiums	-	11,800	10,211	10,210	10,200	10,200
42107 Temp-Not Subject to Worker's Comp	141	1,000	500	1,000	1,000	1,000
42300 Publication & Rec Fees	20,819	18,000	20,000	20,000	20,000	20,000
42501 Equip Maintenance	25,290	18,000	25,000	23,000	23,000	23,000
42502 Bldg Maintenance	7,127	4,000	5,000	5,000	5,000	5,000
42600 Office Supplies	988	750	1,000	1,000	1,000	1,000
42606 Center Expense	39,053	36,000	36,000	36,000	36,000	36,000
42607 Education & Rec Supplies	23,926	22,000	24,000	23,000	23,000	23,000
42618 Postage	2,500	3,000	3,000	3,000	3,000	3,000
42619 Chem, Drug & Lab Sup	6,359	4,000	9,000	7,000	7,000	7,000
42620 Other Supplies	5,049	4,000	4,000	4,000	4,000	4,000
42701 Travel Exp Personnel	3,299	3,500	6,000	4,440	4,450	4,450
42800 Utilities	97,602	104,000	106,000	109,000	109,000	109,000
TOTAL OTHER CURRENT EXPENDITURES	244,474	230,050	249,713	246,650	246,650	246,650
430 CAPITAL OUTLAY						
43201 Improvements to Building	1,784	-	-	-	-	-
43500 Furniture, Fixtures & Furnishings	-	1,000	2,300	-	-	-
43600 Machinery & Equipment	31,004	20,000	25,000	24,000	24,000	24,000
TOTAL CAPITAL OUTLAY	32,788	21,000	27,300	24,000	24,000	24,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	1,031	1,200	2,000	1,500	1,500	1,500
45600 Subsidies	175,000	-	-	-	-	-
TOTAL OTHER EXPENDITURES	176,031	1,200	2,000	1,500	1,500	1,500
TOTAL BUDGET-COMMUNITY RECREATION CENTER	879,077	706,770	724,000	755,500	755,500	755,500

205 SPECIAL REVENUE FUND
 490 OTHER
 495.00 CASUALTY RESERVE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
470 CAUSALITY LOSS						
47000 Replace/Repair Property	-	100,000	-	100,000	100,000	100,000
TOTAL CAUSALITY	-	100,000	-	100,000	100,000	100,000
TOTAL BUDGET - CASUALTY RESERVE FUND	-	100,000	-	100,000	100,000	100,000

206 SPECIAL REVENUE FUND
 455 LIBRARY
 455.05 LIBRARY BUILDING FUND

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	3,563	-	4,448	-	-	-
41200 OASI - Employer Contribution	273	-	341	-	-	-
TOTAL PERSONAL SERVICES	3,835	-	4,788	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	-	-	29	-	-	-
43903 Project Administration	124,346	-	22,663	-	-	-
43904 Project A&E	84,105	-	10,000	-	-	-
43905 Construction	2,547,248	-	1,650,315	-	-	-
TOTAL CAPITAL OUTLAY	2,755,699	-	1,683,007	-	-	-
TOTAL BUDGET - LIBRARY BUILDING FUND	2,759,534	-	1,687,796	-	-	-

**212 SPECIAL REVENUE FUND
CAPITAL IMPROVEMENT FUND
SALES & USE TAX**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL OUTLAY						
420.84 PUBLIC SAFETY IMPROVEMENTS						
43201 Improvement to Buildings	47,117	23,000	20,754	-	-	-
43805 Ambulance	-	99,000	98,410	-	-	-
43813 Fire Truck	-	700,000	81,417	-	-	-
43909 Public Safety/City Admin Building/City H	35,000	35,000	21,662	-	-	-
TOTAL PUBLIC SAFETY IMPROVEMENTS	82,117	857,000	222,243	-	-	-
431.80 STREET SYSTEM IMPROVEMENTS						
43100 Land (ROW Acq)	7,243	-	1,843	-	-	-
43700 Street Improvements	512,344	600,000	600,000	600,000	600,000	600,000
43912 Uptown Redevelopment Project	26,216	485,600	485,600	-	-	-
43915 1st Avenue North Project	145,126	900,200	900,200	-	-	-
43919 23rd St. E/14 Ave S/Storm Design	-	275,000	315,000	-	-	-
43964 Sidewalk, Curb and Gutter (Replaceme	14,359	100,000	64,092	250,000	250,000	250,000
43968 Bogue Avenue Project	-	100,000	100,000	-	-	-
43971 Traffic Signal Improvement	-	60,000	30,000	60,000	60,000	60,000
43977 Street Department Building	-	77,000	68,950	-	-	-
43979 Building (Bus Facility)	105,505	-	1,633	-	-	-
43982 Mallard Point Street Improvement	65,800	-	-	-	-	-
43983 North Truck Route (Comprehensive Pla	-	-	75,000	-	-	-
43986 14th Ave N Improvements	7,682	-	-	-	-	-
TOTAL STREET SYSTEM IMPROVEMENTS	884,276	2,597,800	2,642,318	910,000	910,000	910,000
432.53 SANITARY SEWER PROJECTS						
43934 Sewer System - Derby Downs	69,135	-	-	-	-	-
TOTAL SANITARY SEWER PROJECTS	69,135	-	-	-	-	-
432.80 STORM SEWER & FLOOD CONTROL PROJECTS						
43100 Land	36,757	150,000	150,655	150,000	150,000	150,000
43915 1st Avenue North Project	-	1,070,950	612,877	-	-	-
43916 Miscellaneous Storm Sewer Projects	8,125	40,000	-	40,000	40,000	40,000
43925 SW Storm Sewer - Design & Phase I	29,058	389,150	1,189,145	-	-	-
43935 Roby Creek Drainage Improvements	-	100,000	100,000	-	-	-
43960 11TH St SE Storm Sewer Project	85	-	748,741	1,100,000	1,100,000	1,100,000
43968 Bogue Avenue Project	-	900,000	960,000	-	-	-
43972 Drainage Master Planning	49,613	50,000	77,207	50,000	-	-
43973 Big Sioux River Weir Rehab. - Engineeri	201	-	229,700	-	-	-
43974 Storm Water Drainage Study	-	-	16,596	-	-	-
43932 S Broadway Storm Sewer	-	-	-	60,000	60,000	60,000
43986 Willow Creek Storm Water Managemen	-	200,000	-	-	-	-
TOTAL STORM SEWER & FLOOD CONTROL PROJ.	123,839	2,900,100	4,084,921	1,400,000	1,350,000	1,350,000
451.82 RECREATIONAL FACILITY IMPROVEMENTS						
43203 Derby Downs	114	-	128,722	-	-	-
43204 Building - Cemetery	16,302	140,500	195,000	83,000	83,000	83,000
43924 Koch Complex Improvements	-	151,500	168,500	-	-	-
43928 Signing	2,587	-	-	-	-	-
43933 Landscaping	7,337	-	-	-	-	-
43947 Campground Improvements	32,580	26,000	4,700	104,650	104,650	104,650
43948 Park & Playgrd Improv.(East Woods, Be	19,909	60,000	60,000	-	-	-
43950 Fencing	-	10,800	10,800	-	-	-
43962 Recreational Trail System /Improvement	31,232	737,600	1,120,600	425,400	425,400	425,400
43963 Foundation Fields Improvements	9,622	13,400	2,619	-	-	-
43978 Boat Dock	-	7,500	7,500	-	-	-
43980 Consultant Evaluation - New Sports Fac	5,000	-	5,000	-	-	-
43991 Golf Course Renovation Projects	415,957	420,000	427,700	480,000	420,000	420,000
43993 Zoo - Exhibit Improvements	-	8,750	78,750	40,100	40,100	40,100
43994 Ice Arena Improvements	-	112,350	120,489	-	-	-
43995 Soccer Complex Improvements	-	-	-	218,000	218,000	218,000
43997 Paving	30,552	-	-	-	-	-
43918 Dog Park Development	-	-	-	13,000	13,000	13,000
43999 WCRC Center Improvements	118,734	14,400	14,400	17,300	17,300	17,300
TOTAL RECREATIONAL FACILITY IMPROVEMENTS	689,928	1,702,800	2,344,780	1,381,450	1,321,450	1,321,450

**212 SPECIAL REVENUE FUND
CAPITAL IMPROVEMENT SALES TAX
SALES & USE TAX**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
465.83 INDUSTR. PARK & OTHER INFRASTRUCTURE						
43921 National Guard Armory Project	-	335,000	182,500	20,000	20,000	20,000
43926 Sr. Citizens Bldg Improvement	63,408	-	5,447	16,500	16,500	16,500
43931 City Hall Improvements	-	-	-	406,000	406,000	406,000
43940 Site Cleanup - Mfg. Gas Plant	-	130,000	130,000	-	-	-
43220 Freshwater Institute Education Center	-	-	-	750,000	750,000	750,000
43942 Industrial Park Improvements/Economic	216,404	147,500	246,000	430,000	430,000	430,000
TOTAL INFRASTRUCTURE	279,812	612,500	563,947	1,622,500	1,622,500	1,622,500
TOTAL CAPITAL OUTLAY	2,129,106	8,670,200	9,858,209	5,313,950	5,203,950	5,203,950
470.00 DEBT SERVICE PAYMENTS						
44100 Principal	570,616	601,000	600,917	704,000	637,600	637,600
44101 Interest	407,580	486,500	436,441	497,000	454,200	454,200
44103 Fiscal Agent Charges	1,500	2,700	2,700	3,000	3,000	3,000
TOTAL DEBT REDUCTION	979,696	1,090,200	1,040,058	1,204,000	1,094,800	1,094,800
480.00 CONTRIBUTIONS TO OTHER GOVERNMENTS						
45603 Subsidies - School	250,000	230,000	230,000	-	-	-
45604 Subsidies - County	105,000	52,500	52,500	-	-	-
TOTAL OTHER EXPENDITURES	355,000	282,500	282,500	-	-	-
490 MISCELLANEOUS						
49300 Transfer Out -(To Airport)	-	231,000	231,000	3,600	3,600	3,600
49320 Transfer Out - To E-911 Fund	65,000	135,000	135,000	115,000	115,000	115,000
TOTAL MISCELLANEOUS	65,000	366,000	366,000	118,600	118,600	118,600
TOTAL BUDGET - CAPITAL IMPR. SALES TAX	3,528,802	10,408,900	11,546,767	6,636,550	6,417,350	6,417,350

214 SPECIAL REVENUE FUND
 421 PUBLIC SAFETY
 421.51 E-911

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	-	-	-	39,100	39,100	39,100
41101 Clerical & Oper. Salary	297,988	297,500	312,322	271,400	271,400	271,400
41102 Temporary Salaries	408	-	5,732	10,800	10,800	10,800
41109 Overtime pay	2,215	2,000	2,146	3,000	3,000	3,000
41200 OASI-Employer Contributions	22,069	22,490	23,359	24,000	24,000	24,000
41300 Retirement & Pensions	18,033	18,320	18,640	19,800	19,800	19,800
41400 Workers Compensation	514	800	615	800	800	800
41500 Group Insurance	45,832	43,620	49,348	53,750	53,750	53,750
TOTAL PERSONAL SERVICES	387,058	384,730	412,162	422,650	422,650	422,650
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	75	56	75	100	100
42203 Consultant Services	6,406	5,000	5,000	5,000	5,000	5,000
42501 Equip Maintenance	2,581	5,000	5,000	6,000	6,000	6,000
42511 Computer Maintenance	4,764	10,000	23,482	25,000	25,000	25,000
42600 Office Supplies	1,836	2,400	2,400	2,400	2,400	2,400
42607 Education & Rec. Supplies	44	550	550	550	550	550
42610 Clothing and Materials	689	600	700	1,000	1,000	1,000
42618 Postage	29	25	52	75	100	100
42701 Travel Exp Personnel	485	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Membership	380	400	400	400	400	400
42703 Professional Workshops	1,562	3,000	3,000	3,000	3,000	3,000
42805 Phone-Monthly Service	25,729	71,250	71,250	71,250	71,250	71,250
TOTAL OTHER CURRENT EXPENDITURES	44,505	100,300	113,891	116,750	116,800	116,800
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	89,888	-	26,203	38,400	38,400	38,400
TOTAL CAPITAL OUTLAY	89,888	-	26,203	38,400	38,400	38,400
450 OTHER EXPENDITURES						
45604 Subsidies - County	-	-	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	-	-	-
TOTAL BUDGET - E-911	521,452	485,030	552,255	577,800	577,850	577,850

226 SPECIAL REVENUE FIND
 455 SPECIAL REVENUE FUND
 455.06 LIBRARY FINES FUND

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	20	12	20	50	50
42551 Copier Maintenance	49	150	107	150	150	150
42600 Office Supplies	167	2,000	234	250	250	250
42607 Education & Rec. Supplies	1,687	1,100	700	700	700	700
42618 Postage	42	2,400	2,406	4,400	4,400	4,400
42623 Computer Supplies & Equipment	2,703	-	60	100	100	100
42674 Information & Education (PR)	95	5,000	5,039	2,000	2,000	2,000
42917 Library Programs	4,554	4,750	4,984	5,000	5,000	5,000
TOTAL OTHER CURRENT EXPENDITURES	9,298	15,420	13,542	12,620	12,650	12,650
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	50	-	-	-	-
45301 Bad Debts	203	420	-	-	-	-
45400 Remittance of Revenue	28	-	682	700	700	700
TOTAL OTHER EXPENDITURES	231	470	682	700	700	700
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	-	27,400	27,400	20,550	20,550	20,550
TOTAL CAPITAL OUTLAY	-	27,400	27,400	20,550	20,550	20,550
TOTAL BUDGET - LIBRARY FINES FUND	9,529	43,290	41,624	33,870	33,900	33,900

272 SPECIAL REVENUE FUND
 463 SPECIAL REVENUE FUND
 463.20 URBAN RENEWAL FUND

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	16,334	18,878	6,262	7,700	7,700	7,700
41200 OASI-Employer Contributions	1,250	1,444	479	600	600	600
41300 Retirement and Pensions	788	995	-	-	-	-
41400 Worker's Comp Insurance	101	283	266	900	900	900
TOTAL PERSONAL SERVICES	18,472	21,600	7,007	9,200	9,200	9,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	24	24	50	50	50
42201 WBA Director	-	-	-	7,500	7,500	7,500
42207 Professional Fees	1,188	2,400	6,749	2,000	2,000	2,000
42300 Publication/Printing Fees	221	240	241	250	250	250
42501 Equip Maintenance	70	216	200	250	250	250
42502 Bldg Maintenance	442	1,200	1,161	1,200	1,200	1,200
42504 Maintenance of Other	-	-	-	5,000	5,000	5,000
42600 Office Supplies	106	300	264	300	300	300
42601 Cleaning Supplies	754	900	575	1,000	1,000	1,000
42617 Cleaning Service	2,435	2,100	2,650	3,000	3,000	3,000
42618 Postage	50	120	111	150	150	150
42620 Other	824	1,200	1,082	1,500	1,500	1,500
42701 Travel Exp Personnel	-	300	400	450	450	450
42800 Utilities	3,086	4,200	4,430	6,000	6,000	6,000
TOTAL OTHER CURRENT EXPENDITURES	9,175	13,200	17,888	28,650	28,650	28,650
430 CAPITAL OUTLAY						
43944 Uptown Projects	4,367	70,000	70,000	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	4,367	70,000	70,000	10,000	10,000	10,000
450 OTHER EXPENDITURES						
45654 Urban Renewal Loans	8,580	30,000	16,000	36,000	36,000	36,000
TOTAL OTHER EXPENDITURES	8,580	30,000	16,000	36,000	36,000	36,000
TOTAL BUDGET - URBAN RENEWAL FUND	40,594	134,800	110,894	83,850	83,850	83,850

274 SPECIAL REVENUE FUND
 462 SPECIAL REVENUE FUND
 462.10 SIOUX RIVER WATERSHED PROJECT PHASE V

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
462.10 ADMINISTRATION						
410 PERSONAL SERVICES						
41100 Supervision Salary	83,205	83,450	87,311	90,300	131,150	131,150
41102 Temporary Salaries	16,698	21,770	18,065	21,750	21,750	21,750
41200 OASI-Employer Contributions	7,123	7,680	7,477	8,000	10,900	10,900
41300 Retirement and Pensions	5,994	6,320	6,313	6,750	9,200	9,200
41400 Worker's Comp Insurance	1,211	1,400	1,403	1,500	2,200	2,200
41500 Group Health Insurance	16,618	16,660	16,367	16,350	24,500	24,500
TOTAL PERSONAL SERVICES	130,848	137,280	136,936	144,650	199,700	199,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	750	694	1,050	1,050	1,050
42506 Repairs To Vehicles	275	1,000	600	7,865	7,850	7,850
42603 Motor Fuel and Lubricants	1,503	1,500	1,519	1,500	1,500	1,500
42620 Other Supplies	2,920	1,357	3,836	4,000	4,000	4,000
42653 Grazing Management	3,776	-	-	-	-	-
42655 Ag Waste System	108,027	145,000	96,205	200,000	200,000	200,000
42666 Water Quality Monitoring	2,600	4,239	4,575	6,000	6,000	6,000
42667 Grassed Waterway	1,211	8,506	8,000	15,000	15,000	15,000
42668 Small Ponds	26,619	44,993	37,015	45,000	45,000	45,000
42674 Information & Education	5,408	8,719	13,827	10,100	10,100	10,100
42681 Manure Application Management	53	8,213	7,400	2,000	2,000	2,000
42682 Stream bank Stabilization	13,098	33,971	19,800	40,000	40,000	40,000
42684 Filter Strips	4,245	40,000	40,717	8,000	8,000	8,000
42685 Shoreline Stabilization	75,820	-	53,915	80,000	80,000	80,000
42800 Utilities	1,185	1,400	1,750	2,000	2,000	2,000
42805 Phone - Monthly Service	374	400	556	600	840	840
42806 Phone - Long Distance	20	150	83	90	100	100
TOTAL OTHER CURRENT EXPENDITURES	247,133	300,198	290,491	423,205	423,440	423,440
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	3,000	2,802	-	-	-
TOTAL CAPITAL OUTLAY	-	3,000	2,802	-	-	-
TOTAL BUDGET SIOUX RIVER PROJ PHASE V	377,981	440,478	430,229	567,855	623,140	623,140

275 SPECIAL REVENUE FUND
 490 OTHER
 490.00 TAX INCREMENT FINANCING DISTRICT #1 FUND (TIF #1)

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL EXPENDITURES						
43903 Project Administration	10,500	-	-	-	-	-
43905 Project Construction	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	10,500	-	-	-	-	-
440 DEBT SERVICE						
44101 Interest	170,177	175,000	166,395	170,000	170,000	170,000
44104 Principal	-	-	-	85,000	85,000	85,000
TOTAL DEBT SERVICE	170,177	175,000	166,395	255,000	255,000	255,000
TOTAL BUDGET - TIF #1	180,677	175,000	166,395	255,000	255,000	255,000

276 SPECIAL REVENUE FUND
 462 TERRY REDLIN FRESH WATER INSTITUTE
 462.65 TERRY REDLIN FRESHWATER INSTITUTE

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	37,573	37,760	39,163	40,900	-	-
41200 OASI-Employer Contributions	2,581	2,700	2,626	2,850	-	-
41300 Retirement and Pensions	2,254	2,270	2,348	2,450	-	-
41400 Worker's Comp Insurance	528	700	619	700	-	-
41500 Group Insurance	8,356	8,270	8,191	8,200	-	-
TOTAL PERSONAL SERVICES	51,293	51,700	52,948	55,100	-	-
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	-	60	57	-	-	-
42300 Publication & Rec Fees	-	-	-	-	-	-
42501 Equip Maintenance	590	100	-	-	-	-
42504 Maintenance of Other	-	1,500	500	1,200	-	-
42600 Office Supplies	239	400	81	-	-	-
42618 Postage	39	78	-	-	-	-
42620 Other Supplies	113	500	527	-	-	-
42701 Travel Exp Personnel	220	500	433	-	-	-
42800 Utilities	395	500	320	-	-	-
42805 Phone - Monthly Service	487	500	218	240	-	-
42806 Phone - Long Distance	17	50	11	-	-	-
42910 Education & Outreach	1,532	1,000	14,666	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	3,631	5,188	16,813	1,440	-	-
430 CAPITAL OUTLAY						
43401 Educational Equipment	-	1,500	-	-	-	-
TOTAL CAPITAL OUTLAY	-	1,500	-	-	-	-
TOTAL BUDGET - TR FRESHWATER PROJECT	54,924	58,388	69,760	56,540	-	-

277 SPECIAL REVENUE FUND
 462 SAVE LAKE KAMPESKA
 462.66 SAVE LAKE KAMPESKA

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL OUTLAY						
43220 TR Fresh Water Institute Education Cen	-	300,000	-	350,000	350,000	350,000
TOTAL CAPITAL OUTLAY	-	300,000	-	350,000	350,000	350,000
TOTAL BUDGET - SAVE LAKE KAMPESKA	-	300,000	-	350,000	350,000	350,000

280 SPECIAL REVENUE FUND
 490 OTHER
 490.04 TAX INCREMENT FINANCING DISTRICT #2 FUND (TIF #2)

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL EXPENDITURES						
43905 Project Construction	-	5,000	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	5,000	-	-	-	-
440 DEBT SERVICE						
44101 Interest	68,285	71,000	69,905	72,900	72,900	72,900
TOTAL DEBT SERVICE	68,285	71,000	69,905	72,900	72,900	72,900
TOTAL BUDGET - TIF #2	68,285	76,000	69,905	72,900	72,900	72,900

281 SPECIAL REVENUE FUND
 490 OTHER
 490.05 TAX INCREMENT FINANCING DISTRICT #3 FUND (TIF #3)

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL EXPENDITURES						
43905 Project Construction	386,097	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	<u>386,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
440 DEBT SERVICE						
44101 Interest	29,228	28,000	27,585	28,500	28,500	28,500
TOTAL DEBT SERVICE	<u>29,228</u>	<u>28,000</u>	<u>27,585</u>	<u>28,500</u>	<u>28,500</u>	<u>28,500</u>
TOTAL BUDGET - TIF #3	415,325	28,000	27,585	28,500	28,500	28,500

301 DEBT SERVICE FUND
 470 GO BONDS 2002
 470.02 GO BONDS 2002

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
440 DEBT SERVICE						
44101 Interest	250,168	245,600	245,578	240,100	240,100	240,100
44103 Fiscal Agent Charges	800	1,000	500	1,000	1,000	1,000
44104 Bond Principal	135,000	150,000	150,000	170,000	170,000	170,000
TOTAL DEBT SERVICE	385,968	396,600	396,078	411,100	411,100	411,100
TOTAL BUDGET - GO BONDS 2002	385,968	396,600	396,078	411,100	411,100	411,100

502 CAPITAL PROJECT
 456 EVENT CENTER
 456.01 EVENT CENTER

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	-	-	-	-	-	-
41200 OASI-Employer Contributions	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture & Fixtures	-	-	-	-	-	-
43903 Project Administration	-	-	-	-	-	-
43904 Project A & E	-	-	-	-	-	-
49321 Transfer Out - To Capital Improvement f	-	-	-	-	-	-
43905 Construction	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
490 OTHER FINANCING USES						
49321 Transfer Out - Capital Improvement Fun	791,676	-	-	-	-	-
TOTAL OTHER FINANCING USES	791,676	-	-	-	-	-
TOTAL BUDGET - EVENT CENTER	791,676	-	-	-	-	-

503 CAPITAL PROJECT
 451 POOL PROJECT
 451.26 POOL PROJECT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41102 Temporary Salaries	-	-	-	-	-	-
41200 OASI-Employer Contributions	-	-	-	-	-	-
41400 Worker's Comp Insurance	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture & Equipment	79,504	-	4,673	-	-	-
43903 Project Administration	1,325	-	-	-	-	-
43904 Project A & E	30,804	-	4,700	-	-	-
43905 Construction	803,965	-	63,886	-	-	-
TOTAL CAPITAL OUTLAY	915,598	-	73,259	-	-	-
490 OTHER FINANCING USES						
49510 Original Issue Discount	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-
TOTAL BUDGET - POOL PROJECT	915,598	-	73,259	-	-	-

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.52 SEWER COLLECTION SYSTEM

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	54,552	54,630	56,202	59,550	59,550	59,550
41101 Clerical & Oper Salary	122,641	124,880	129,336	137,400	137,400	137,400
41109 Overtime Pay	5,060	6,000	6,236	6,200	6,200	6,200
41200 OASI-Employer Contributions	13,268	13,190	13,921	14,600	14,600	14,600
41300 Retirement and Pensions	10,935	11,440	11,406	12,650	12,650	12,650
41400 Worker's Comp Insurance	4,824	5,000	5,436	5,700	5,700	5,700
41500 Group Health Insurance	37,701	36,940	42,523	42,500	42,500	42,500
TOTAL PERSONAL SERVICES	248,981	252,080	265,060	278,600	278,600	278,600
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	2,006	-	-	-	-	-
42102 Building & Const, & Equip Insurance	13,495	-	-	-	-	-
42103 Auto Insurance	6,096	-	-	-	-	-
42104 Insurance Premiums	-	10,200	9,332	10,200	10,200	10,200
42200 Expert & Consultant Svc	-	4,000	4,000	4,000	4,000	4,000
42220 Alcohol/Drug Testing	161	300	362	300	300	300
42501 Equip Maintenance	42,151	48,000	48,000	48,000	48,000	48,000
42502 Bldg Maintenance	1,733	4,000	4,000	4,000	4,000	4,000
42506 Repair to Vehicle	5,269	4,000	4,000	4,000	4,000	4,000
42525 Sanitary Rehab	37,441	43,000	43,000	43,000	43,000	43,000
42600 Office Supplies	901	1,200	1,200	1,200	1,200	1,200
42603 Motor Fuel and Lubricants	15,778	16,900	16,900	17,700	17,700	17,700
42610 Clothing & Material	201	400	400	400	400	400
42611 Manufacturing Materials	2,630	6,000	6,000	6,000	6,000	6,000
42612 Food	33	150	150	150	150	150
42613 Small Tools	681	2,000	2,000	2,000	2,000	2,000
42619 Chem, Drug & Lab Sup	30	1,000	3,369	1,000	1,000	1,000
42627 Safety Supplies	2,578	2,700	2,900	2,900	2,900	2,900
42701 Travel Exp Personnel	86	1,000	1,000	1,000	1,000	1,000
42702 Subsc & Membership	274	300	300	300	300	300
42802 Electricity	20,629	23,000	23,474	25,600	25,600	25,600
42803 Water	525	-	1,426	1,550	1,550	1,550
42805 Phone-Monthly Service	2,380	3,000	2,498	2,800	2,800	2,800
TOTAL OTHER CURRENT EXPENDITURES	155,079	171,150	174,311	176,100	176,100	176,100
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	2,050	2,050	2,050
43612 Portable Flow Meter	-	4,050	-	-	-	-
43681 Camera	-	26,900	-	-	-	-
43616 Jetter	-	-	-	290,000	290,000	290,000
43827 Steamer	11,928	-	-	-	-	-
TOTAL CAPITAL OUTLAY	11,928	30,950	-	292,050	292,050	292,050
440 DEBT REDUCTION						
44101 Interest	101,629	150,000	149,986	174,000	174,000	174,000
TOTAL DEBT REDUCTION	101,629	150,000	149,986	174,000	174,000	174,000
490 MISCELLANEOUS						
49318 Transfer Out - General Fund	146,000	144,200	144,200	147,200	147,200	147,200
TOTAL MISCELLANEOUS	146,000	144,200	144,200	147,200	147,200	147,200
TOTAL BUDGET - SEWER COLLECTION SYSTEM	663,617	748,380	733,557	1,067,950	1,067,950	1,067,950

604 PUBLIC ENTERPRISE FUND
 430 PUBLIC WORKS
 432.53 COLLECTION SYSTEM IMPROVEMENTS

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
420 OTHER CURRENT EXPENDITURES						
42204 ENGINEERING SERVICES	-	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43672 Infrastructure Study	-	-	-	-	-	-
43914 Sewer Replacements/Rehab.	398,789	-	-	340,000	340,000	340,000
43915 1st Ave. N Ext - Sanitary Sewer Project	-	1,013,200	-	-	-	-
43920 Lift Station Upsizing	-	40,000	-	-	-	-
43938 23 St. E Sewer - Endres Industrial Park	-	70,000	-	-	-	-
43943 Lift Station Rehabilitation	-	60,000	-	90,000	90,000	90,000
43945 Lake Kampeska Lift Stations	21,264	-	39,148	-	-	-
43955 Willow Creek Lift Station	-	-	28,759	-	-	-
43956 4th Ave S Sanitary Sewer Proj	(47)	-	-	-	-	-
TOTAL CAPITAL OUTLAY	420,005	1,183,200	67,907	430,000	430,000	430,000
TOTAL BUDGET - COLLECTION SYSTEM IMPR.	420,005	1,183,200	67,907	430,000	430,000	430,000

604 PUBLIC ENTERPRISE FUND
450 PUBLIC WORKS
432.56 WASTEWATER TREATMENT PLANT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	61,253	61,280	63,923	67,400	67,400	67,400
41101 Clerical & Oper Salary	135,378	149,060	149,131	161,600	161,600	161,600
41102 Temporary Salaries	2,718	-	-	-	-	-
41109 Overtime Pay	2,358	1,900	2,427	2,000	2,000	2,000
41200 OASI-Employer Contributions	14,950	15,500	16,047	17,200	17,200	17,200
41300 Retirement and Pensions	12,045	12,730	12,863	13,850	13,850	13,850
41400 Worker's Comp Insurance	3,020	4,610	3,254	3,500	3,500	3,500
41500 Group Health Insurance	30,922	33,830	31,016	31,450	31,450	31,450
TOTAL PERSONAL SERVICES	262,644	278,910	278,661	297,000	297,000	297,000
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	2,737	-	-	-	-	-
42102 Buildings & Conts, & Equip Insurance	13,495	-	-	-	-	-
42104 Insurance Premiums	-	29,170	27,465	29,000	29,000	29,000
42200 Consultant Services	-	-	28,825	2,000	2,000	2,000
42407 Sludge Application	10,172	15,000	15,000	15,000	15,000	15,000
42501 Equip Maintenance	56,476	65,000	65,000	65,000	65,000	65,000
42502 Bldg Maintenance	15,580	12,000	11,955	12,000	12,000	12,000
42506 Repairs to Vehicles	1,790	3,000	3,000	3,000	3,000	3,000
42523 Piping & I/P Cell Maintenance	1,328	3,000	3,000	3,000	3,000	3,000
42600 Office Supplies	2,120	3,000	3,000	3,000	3,000	3,000
42603 Motor Fuel and Lubricants	9,256	9,500	9,500	10,400	10,400	10,400
42607 Education & Rec Supplies	20	-	600	300	300	300
42610 Clothing & Material	596	500	500	500	500	500
42611 Manufacturing Materials	1,401	-	-	-	-	-
42612 Food	950	500	741	750	750	750
42613 Small Tools	959	1,500	1,500	1,500	1,500	1,500
42618 Postage	282	600	600	600	600	600
42619 Chem, Drug & Lab Supplies	7,216	3,000	36,700	35,000	35,000	35,000
42626 Foam Polymer	10,393	14,000	8,314	13,000	13,000	13,000
42627 Safety Supplies	3,236	4,000	4,500	4,500	4,500	4,500
42701 Travel Exp Personnel	4,420	800	800	800	800	800
42702 Subsc & Membership	905	800	800	800	800	800
42801 Natural Gas	58,159	91,000	93,760	91,000	91,000	91,000
42802 Electricity	88,471	101,000	110,138	101,000	101,000	101,000
42803 Water	17,815	20,000	26,067	20,000	20,000	20,000
42804 Sewer	648	648	648	648	650	650
42805 Phone-Monthly Service	2,210	2,500	2,500	2,500	2,500	2,500
42806 Phone-Long Distance	442	500	500	500	500	500
42916 Surface Water Discharge Permit	-	17,500	17,500	17,500	17,500	17,500
TOTAL OTHER CURRENT EXPENDITURES	311,075	398,518	472,911	433,298	433,300	433,300
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	4,764	13,700	11,980	-	-	-
43602 Computer Equipment/Software	1,500	-	-	18,950	18,950	18,950
43607 Electronic Equipment/Software	60	-	-	-	-	-
43612 Meters	-	13,300	4,089	10,200	10,200	10,200
43613 Samplers	-	11,200	11,448	-	-	-
43625 Welder	3,531	-	-	-	-	-
43640 Safety Equipment	-	1,500	1,500	-	-	-
43616 Portable Jetter	-	-	-	6,000	6,000	6,000
43910 Engineering Analysis - Main Lift Station	-	-	-	25,000	25,000	25,000
43603 Snow Blower	-	-	-	3,650	3,650	3,650
43641 Phone System	6,352	-	-	-	-	-
43820 Utility Vehicle	-	-	-	11,000	11,000	11,000
TOTAL CAPITAL OUTLAY	16,206	39,700	29,017	74,800	74,800	74,800
440 DEBT REDUCTION						
44101 Interest	38,242	29,000	29,058	9,300	9,300	9,300
TOTAL DEBT REDUCTION	38,242	29,000	29,058	9,300	9,300	9,300
450 OTHER EXPENDITURES						
45400 EPA Fine	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - WASTEWATER TREATMENT	628,168	746,128	809,647	814,398	814,400	814,400

**604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.57 INDUSTRIAL PRETREATMENT**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	38,007	38,060	39,382	41,200	41,200	41,200
41101 Clerical & Oper Salary	36,800	36,830	39,061	40,600	40,600	40,600
41109 Overtime Pay	-	400	200	400	400	400
41200 OASI-Employer Contributions	5,304	5,340	5,550	6,000	6,000	6,000
41300 Retirement & Pensions	4,488	4,520	4,703	4,900	4,900	4,900
41400 Worker's Comp Insurance	1,215	1,400	656	1,000	1,000	1,000
41500 Group Health Insurance	13,521	13,350	14,012	13,900	13,900	13,900
TOTAL PERSONAL SERVICES	99,335	99,900	103,563	108,000	108,000	108,000
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	620	-	-	-	-	-
42104 Insurance Premiums	-	1,100	1,313	1,400	1,400	1,400
42213 Outside Testing	23,396	22,000	22,000	24,000	24,000	24,000
42300 Publication & Rec Fees	-	200	200	200	200	200
42501 Equip Maintenance	1,228	1,200	1,200	1,500	1,500	1,500
42506 Repairs to Vehicles	344	400	400	400	400	400
42600 Office Supplies	451	1,200	582	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	1,240	1,300	1,400	1,400	1,400	1,400
42610 Clothing & Material	170	200	200	200	200	200
42618 Postage	264	300	300	300	300	300
42619 Chemicals, Lab & Drug Supplies	753	800	800	800	800	800
42627 Safety Supplies	309	200	200	200	200	200
42701 Travel Exp Personnel	1,840	2,000	2,200	2,200	2,200	2,200
42702 Subsc & Membership	316	400	400	400	400	400
42703 Workshops	230	400	400	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	31,160	31,700	31,595	34,400	34,400	34,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	2,250	2,250	2,250
43613 Portable Sampler	-	2,900	-	-	-	-
43679 Flow Meter	1,504	4,050	4,516	8,350	8,350	8,350
TOTAL CAPITAL OUTLAY	1,504	6,950	4,516	10,600	10,600	10,600
TOTAL BUDGET - INDUSTRIAL PRETREATMENT	132,000	138,550	139,674	153,000	153,000	153,000

604 PUBLIC ENTERPRISE FUND
 430 PUBLIC WORKS
 432.58 LABORATORY

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	17,168	17,190	17,745	18,550	18,550	18,550
41101 Clerical & Oper Salary	66,599	68,190	70,432	75,400	75,400	75,400
41109 Overtime Pay	-	600	263	600	600	600
41200 OASI-Employer Contributions	6,141	6,160	6,705	7,150	7,150	7,150
41300 Retirement & Pensions	5,026	5,160	5,289	5,700	5,700	5,700
41400 Worker's Comp Insurance	951	1,200	1,141	1,200	1,200	1,200
41500 Group Health Insurance	14,021	14,230	11,041	10,900	10,900	10,900
TOTAL PERSONAL SERVICES	109,906	112,730	112,616	119,500	119,500	119,500
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	990	-	-	-	-	-
42104 Insurance Premiums	-	1,100	1,081	1,150	1,150	1,150
42213 Outside Testing	20,198	20,000	21,000	22,000	22,000	22,000
42501 Equipment Maintenance	6,337	4,800	4,800	5,000	5,000	5,000
42502 Building Maintenance	393	1,000	1,000	1,000	1,000	1,000
42524 Disposal of Hazardous Material	1,537	2,400	1,498	2,200	2,200	2,200
42600 Office Supplies	376	400	400	400	400	400
42610 Clothing & Material	216	200	200	200	200	200
42613 Tools	-	100	100	100	100	100
42619 Chemicals, Lab & Drug Supplies	17,857	24,000	24,000	24,000	24,000	24,000
42627 Safety Supplies	953	500	500	500	500	500
42701 Travel Exp Personnel	519	500	500	500	500	500
42702 Subscr & Membership	86	200	200	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	49,461	55,200	55,280	57,250	57,250	57,250
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,500	-	-	550	550	550
43614 Lab Equipment	-	5,700	3,739	6,450	6,450	6,450
TOTAL CAPITAL OUTLAY	1,500	5,700	3,739	7,000	7,000	7,000
TOTAL BUDGET - LABORATORY	160,867	173,630	171,635	183,750	183,750	183,750

605 PUBLIC ENTERPRISE FUND
 430 PUBLIC WORKS
 432.30 SOLID WASTE COLLECTION

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	36,939	36,990	38,079	40,300	40,300	40,300
41101 Clerical & Oper Salary	151,653	158,880	152,794	166,900	166,900	166,900
41102 Temporary Salaries	90	-	-	-	-	-
41109 Overtime Pay	14,672	17,500	17,078	18,000	18,000	18,000
41200 OASI-Employer Contributions	14,786	15,190	15,178	16,400	16,400	16,400
41300 Retirement and Pensions	11,924	12,810	12,450	13,500	13,500	13,500
41400 Worker's Comp Insurance	6,430	8,000	7,709	8,000	8,000	8,000
41500 Group Health Insurance	35,378	39,120	36,812	40,800	40,800	40,800
TOTAL PERSONAL SERVICES	271,871	288,490	280,100	303,900	303,900	303,900
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	1,082	-	-	-	-	-
42103 Auto Insurance	13,672	-	-	-	-	-
42104 Insurance Premium	-	11,000	11,058	11,100	11,100	11,100
42207 Professional & Test Fees	-	-	15	-	-	-
42220 Drug/Alcohol Testing	124	500	500	500	500	500
42404 Other Rentals	-	2,000	2,000	2,000	2,000	2,000
42501 Equip Maintenance	28,771	32,000	33,000	33,000	33,000	33,000
42603 Motor Fuel & Lubricants	41,244	49,000	36,738	49,000	49,000	49,000
42610 Clothing & Materials	240	500	500	500	500	500
42612 Food	76	200	200	200	200	200
42627 Safety Supplies	449	400	400	400	400	400
42701 Travel Exp Personnel	-	500	500	500	500	500
42805 Phone-Monthly Service	316	240	240	240	250	250
TOTAL OTHER CURRENT EXPENDITURES	85,974	96,340	85,151	97,440	97,450	97,450
430 CAPITAL OUTLAY						
43602 Computer Equipment	-	-	-	1,500	1,500	1,500
43611 Dumpsters/Carts	13,027	14,000	13,971	21,000	21,000	21,000
43808 Refuse Trucks	50,597	-	-	-	-	-
TOTAL CAPITAL OUTLAY	63,624	14,000	13,971	22,500	22,500	22,500
490 MISCELLANEOUS						
49318 Transfer Out - General Fund	100,100	108,100	108,100	107,600	107,600	107,600
TOTAL MISCELLANEOUS	100,100	108,100	108,100	107,600	107,600	107,600
TOTAL BUDGET - SOLID WASTE COLLECTION	521,569	506,930	487,322	531,440	531,450	531,450

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.40 SOLID WASTE DISPOSAL

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	53,678	53,990	55,697	99,750	58,800	58,800
41101 Clerical & Oper Salary	182,653	187,460	193,593	204,700	204,700	204,700
41102 Temporary Salaries	1,357	-	-	-	-	-
41109 Overtime Pay	4,694	6,000	24,463	6,200	6,200	6,200
41200 OASI-Employer Contributions	17,557	17,940	20,003	22,450	19,500	19,500
41300 Retirement & Pensions	14,600	14,850	16,351	18,650	16,200	16,200
41400 Worker's Comp Insurance	9,057	12,000	11,502	12,000	12,000	12,000
41500 Group Health Insurance	53,598	52,340	54,774	62,800	54,650	54,650
41600 Unemployment Benefits	751	-	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	337,944	344,580	376,382	427,550	373,050	373,050
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	2,130	-	-	-	-	-
42102 Buildings & Conts, & Equip Insurance	8,536	-	-	-	-	-
42104 Insurance Premiums	-	13,500	15,071	15,100	15,100	15,100
42207 Professional & Test Fee	27,004	52,200	52,200	35,000	35,000	35,000
42220 Drug/Alcohol Testing	302	500	500	500	500	500
42400 Rent-Machinery & Equipment	12,714	23,500	39,718	28,500	28,500	28,500
42500 Construction Materials	4,578	5,000	4,990	5,000	5,000	5,000
42501 Equip Maintenance	86,661	46,500	50,000	48,500	48,500	48,500
42502 Bldg Maintenance	5,313	5,000	5,200	5,200	5,200	5,200
42524 Disposal of Hazardous Waste	14,933	20,000	20,000	25,000	25,000	25,000
42600 Office Supplies	4,501	5,500	5,500	5,500	5,500	5,500
42603 Motor Fuel & Lubricants	93,847	109,000	93,218	109,000	109,000	109,000
42607 Education & Rec Supplies	1,257	2,000	2,000	2,000	2,000	2,000
42610 Clothing & Material	335	500	500	500	500	500
42612 Food	559	300	524	500	500	500
42613 Small Tools	3,359	3,000	3,000	3,000	3,000	3,000
42615 Ag & Hort Supplies	1,345	1,500	1,500	1,500	1,500	1,500
42617 Cleaning Service	2,339	2,500	2,410	2,600	2,600	2,600
42618 Postage	375	800	800	800	800	800
42626 Foam Polymer	12,880	36,000	24,730	36,000	36,000	36,000
42627 Safety Supplies	2,711	1,200	1,734	1,800	1,800	1,800
42701 Travel Exp Personnel	1,336	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Membership	1,177	2,000	2,000	2,000	2,000	2,000
42801 Natural Gas	13,541	14,000	16,000	16,000	16,000	16,000
42802 Electricity	5,585	6,500	5,960	6,500	6,500	6,500
42803 Water	927	1,500	1,500	1,500	1,500	1,500
42805 Phone-Monthly Service	1,984	1,400	2,551	2,000	2,000	2,000
TOTAL OTHER CURRENT EXPENDITURES	310,230	355,900	353,607	356,000	356,000	356,000
430 CAPITAL OUTLAY						
43500 Furn., Fixt. & Furnishings	7,754	-	-	-	-	-
43602 Computer Equipment/Software	12,761	-	-	20,200	20,200	20,200
43611 Dumpsters	8,656	10,100	-	-	-	-
43629 Catch Fences	-	7,000	6,678	-	-	-
43631 Pressure Washer	-	2,900	-	-	-	-
43636 Sprayer	39,980	-	-	-	-	-
43637 Trailer Mounted Pump	-	25,000	-	-	-	-
43640 Safety Equipment	-	1,500	1,910	-	-	-
43663 Radio Equipment	2,167	-	-	-	-	-
43814 Truck	65,000	-	-	74,000	74,000	74,000
43821 Trailer	-	19,350	-	-	-	-
43900 Improv. Other Than Buildings	5,558	-	-	-	-	-
43685 Leak Detection System	-	-	-	6,100	6,100	6,100
43201 Improvements to Buildings	-	-	-	30,000	30,000	30,000
43804 Pick up	-	-	-	31,000	31,000	31,000
43603 Snow Plow	-	-	-	6,500	6,500	6,500
43950 Fencing	3,378	7,000	6,549	-	-	-
TOTAL CAPITAL OUTLAY	145,253	72,850	15,137	167,800	167,800	167,800
450 OTHER EXPENDITURES						
45400 Remittance of Revenue	39,117	35,000	31,266	35,000	35,000	35,000
45702 Landfill closure/Post Closure Expense	19,310	30,000	20,000	30,000	30,000	30,000
TOTAL OTHER EXPENDITURES	58,427	65,000	51,266	65,000	65,000	65,000
TOTAL BUDGET - SOLID WASTE DISPOSAL	851,854	838,330	796,393	1,016,350	961,850	961,850

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.45 SOLID WASTE RECYCLING

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	27,775	27,790	28,608	30,250	30,250	30,250
41101 Clerical & Oper Salary	101,147	105,920	98,158	111,250	111,250	111,250
41102 Temporary Salaries	2,340	-	2,580	-	-	-
41109 Overtime Pay	9,781	10,300	12,185	10,600	10,600	10,600
41200 OASI-Employer Contributions	10,220	9,890	10,362	11,100	11,100	11,100
41300 Retirement	8,138	8,640	8,302	9,150	9,150	9,150
41400 Worker's Comp Insurance	4,322	7,000	4,924	5,200	5,200	5,200
41500 Group Health Insurance	23,976	26,490	22,916	27,600	27,600	27,600
TOTAL PERSONAL SERVICES	187,700	196,030	188,036	205,150	205,150	205,150
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	982	-	-	-	-	-
42104 Insurance Premiums	-	4,000	3,808	4,000	4,000	4,000
42207 Professional Fees	57,625	60,000	57,600	50,400	50,400	50,400
42220 Drug/Alcohol Testing	-	200	200	200	200	200
42221 E-waste Program	-	-	-	20,000	20,000	20,000
42501 Equipment Maintenance	14,226	9,000	9,000	9,000	9,000	9,000
42602 Other Supplies	-	500	500	500	500	500
42603 Motor Fuel & Lubricants	17,782	19,000	13,388	19,000	19,000	19,000
42607 Education & Rec Supplies	4,776	6,000	6,000	9,600	9,600	9,600
42612 Food	75	100	100	100	100	100
42618 Postage	1,660	2,000	2,500	2,500	2,500	2,500
42627 Safety Supplies	648	600	600	600	600	600
42805 Phone-Monthly Service	96	96	96	96	100	100
TOTAL OTHER CURRENT EXPENDITURES	97,870	101,496	93,793	115,996	116,000	116,000
430 CAPITAL OUTLAY						
43611 Dumpsters/Carts	25,767	33,000	15,704	33,000	33,000	33,000
43686 Compost Turner	-	-	-	128,100	128,100	128,100
43817 Compost Pad Rehabilitation	-	218,700	15,484	-	-	-
TOTAL CAPITAL OUTLAY	25,767	251,700	31,188	161,100	161,100	161,100
TOTAL BUDGET - SOLID WASTE RECYCLING	311,337	549,226	313,017	482,246	482,250	482,250

**606 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
435.00 AIRPORT**

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
410 PERSONAL SERVICES						
41100 Supervision Salary	39,115	39,140	40,045	43,600	43,600	43,600
41101 Clerical & Oper Salary	34,062	34,150	35,097	65,800	36,500	36,500
41102 Temporary Salaries	13,455	11,650	12,398	18,400	18,400	18,400
41109 Overtime Pay	1,470	3,500	3,040	3,800	3,800	3,800
41200 OASI-Employer Contributions	6,403	6,440	6,070	9,600	7,400	7,400
41300 Retirement and Pensions	4,472	4,610	4,757	6,800	5,000	5,000
41400 Worker's Comp Insurance	1,433	1,500	1,554	1,800	1,800	1,800
41500 Group Health Insurance	16,184	16,120	16,316	24,500	16,350	16,350
TOTAL PERSONAL SERVICES	116,595	117,110	119,276	174,300	132,850	132,850
420 OTHER CURRENT EXPENDITURES						
42101 Liability Insurance	13,300	-	-	-	-	-
42102 Building & Conds, & Equip Insurance	4,804	-	-	-	-	-
42103 Auto Insurance	12,375	-	-	-	-	-
42104 Insurance Premiums	169	31,550	31,550	31,550	31,550	31,550
42203 Expert & Consultant Svc	21,376	40,400	40,400	5,000	25,000	25,000
42300 Publication and Recording Fee	657	600	600	500	500	500
42400 Rent-Machinery & Equip	-	1,500	1,500	1,500	1,500	1,500
42501 Equip Maintenance	27,950	13,000	34,178	12,000	12,000	12,000
42502 Bldg Maintenance	18,489	13,000	17,082	15,000	15,000	15,000
42504 Maintenance to Other	1,069	3,000	3,000	2,000	2,000	2,000
42509 Seal Coating/Crack Sealing	13,770	15,000	15,000	24,000	24,000	24,000
42520 Deicing Sand	348	1,500	1,500	1,500	1,500	1,500
42600 Office Supplies	1,597	2,500	2,500	1,500	1,500	1,500
42601 Cleaning Supplies	-	1,000	1,000	500	500	500
42603 Motor Fuel and Lubricants	12,069	7,000	9,595	10,000	10,000	10,000
42604 Parts for Equipment	6	3,000	3,000	3,000	3,000	3,000
42607 Education & Rec Supplies	84	5,000	5,000	7,000	7,000	7,000
42610 Clothing and Materials	370	1,500	1,500	1,500	1,500	1,500
42613 Small Tools	-	1,000	1,000	1,000	1,000	1,000
42617 Cleaning Service	8,492	9,120	9,120	9,500	9,500	9,500
42618 Postage	175	400	400	300	300	300
42619 Chem, Drub & Lab Sup	1,585	2,100	2,100	2,000	2,000	2,000
42620 Other Supplies	2,793	1,500	1,500	1,500	1,500	1,500
42623 Computer Supplies & Software	1,132	1,000	1,285	1,000	1,000	1,000
42627 Safety Supplies	312	800	800	1,000	1,000	1,000
42701 Travel Exp Personnel	2,690	1,500	1,643	1,500	1,500	1,500
42703 Professional Workshops	352	1,500	1,500	1,000	1,000	1,000
42702 Subsc & Membership	-	500	500	400	400	400
42801 Natural Gas	8,830	15,000	15,000	15,000	15,000	15,000
42802 Electricity	14,175	21,000	21,000	18,000	18,000	18,000
42803 Water	222	900	900	500	500	500
42804 Sewer	432	600	600	300	300	300
42805 Phone-Monthly Service	2,337	3,500	3,500	3,000	3,000	3,000
TOTAL OTHER CURRENT EXPENDITURES	171,961	199,970	228,253	172,550	192,550	192,550
430 CAPITAL OUTLAY						
43601 Mower	-	-	-	14,500	14,500	14,500
43602 Computer/Software	-	12,000	8,190	-	-	-
43639 Loader and Attachments	-	11,000	-	-	-	-
43830 Broom Attachment	-	87,000	-	-	-	-
43900 Improvements other than Bldg	-	17,000	18,088	-	-	-
43800 Vehicle	-	-	-	31,500	31,500	31,500
TOTAL CAPITAL OUTLAY	-	127,000	26,278	46,000	46,000	46,000
TOTAL BUDGET - AIRPORT	288,556	444,080	373,807	392,850	371,400	371,400

606 ENTERPRISE FUND
 430 PUBLIC WORKS
 435.03 AIRPORT IMPROVEMENT PROJECT

	ACTUAL FY 06	BUDGET FY 07	TOTAL FY 07	REQUEST FY 08	MAYOR'S BUDGET	APPROVED FY 08
430 CAPITAL OUTLAY						
43100 Land	1,866	-	-	-	-	-
43603 Snow Removal Equipment	-	-	-	-	-	-
43904 Project A & E	185,609	415,000	326,749	35,000	35,000	35,000
43905 Project Construction	247,676	7,285,000	7,308,126	120,000	120,000	120,000
TOTAL CAPITAL OUTLAY	435,151	7,700,000	7,634,875	155,000	155,000	155,000
TOTAL BUDGET - AIRPORT IMPROVEMENTS	435,151	7,700,000	7,634,875	155,000	155,000	155,000

