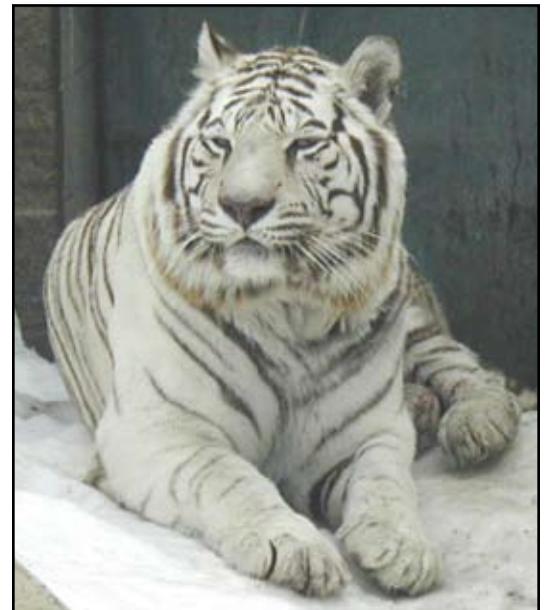


ANNUAL *Budget*



2009 FISCAL YEAR

JANUARY 1, 2009 TO DECEMBER 31, 2009

2009

BUDGET CITY OF WATERTOWN, SOUTH DAKOTA



January 1, 2009 – December 31, 2009



**Prepared by THE CITY FINANCE OFFICE
Tracy D. Turbak, CPA, CPFO, Finance Officer**



Tracy D. Turbak, CPA, CPFO
Shelly Ebbers, CPA
Ken Lacher
Connie Brown
Theresa Tesch
Lois Brinkman
Wendy Schulz

Finance Officer
Assistant Finance Officer
Finance Officer II
Finance Officer II
Finance Officer II
Finance Officer II
Finance Office Assistant

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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 2009 and upcoming issues being addressed. Summaries of the 2009 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 and the 2009 approved budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Watertown
South Dakota**

For the Fiscal Year Beginning

January 1, 2008

Handwritten signature of Oliver S. Cox in cursive.

President

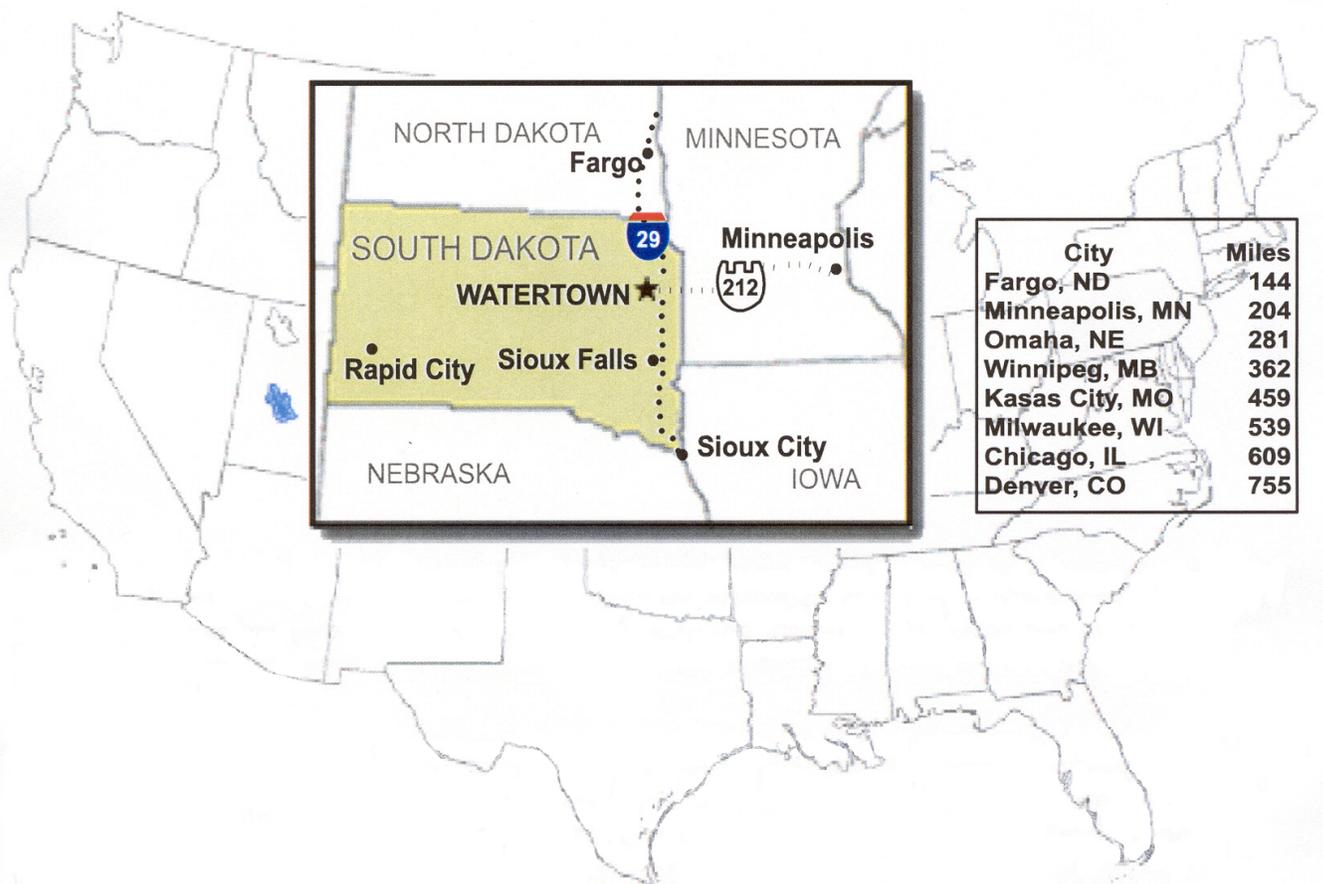
Handwritten signature of Jeffrey R. Emmer in cursive.

Executive Director

The Government Finance Officers Association presented the City of Watertown the Distinguished Budget Presentation Award for the Fiscal year beginning January 1, 2008.

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's unemployment rate has continued to stay well below the national unemployment rate. The unemployment rate at the time of this publication is 2.8% compared with a national rate of 6.1%.

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
Terex Utilities	556
Prairie Lakes Health Care	542
Premier Bankcard	524
Angus Industries	449
City of Watertown	343
Walmart Supercenter	320
Human Service Agency	265
HyVee	250
Dakota Sioux Casino	243

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 32 churches in about 19 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 (26,000 population) with 100,051 volumes, downloadable audio books periodicals, computers, and wireless 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.

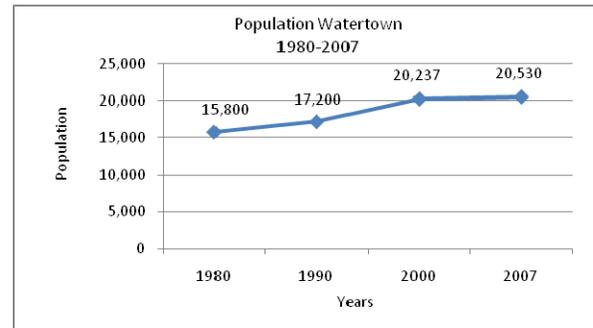
Watertown is probably best known for its outdoor activities. The area is nationally recognized for unsurpassed hunting of pheasants and ducks. Watertown annually plays host to hunters from every section of the country. Fishing is also fine in the numerous lakes in the area. Lake Kampeska covers an area 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 2007 20,530

Median Household Income \$ 44,944

Median Age 36.9

Education Level in Years of Formal Schooling 12.9

Area:
 Within City Limits 15,686 Acres
 Parks 486 Acres

Miles of Streets:
 Blacktop 154 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			Total Mill Levy			Taxable Value
	Owner-Occupied	Other Property	County	City	Owner-Occupied	Other Property	
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
2008	8.82	13.51	3.73 **	2.58 ***	15.13	19.82 *	1,130,075,936

**Tax Distribution
In the City of Watertown
2008**

Taxing Authority	Taxes Levied	%	Property Class	Taxable Valuation	%
City ****	\$3,210,432	16.56%	Agriculture	\$333,741	0.03%
County	4,210,663	21.72%	Owner-occupied	691,988,130	61.23%
School	11,966,233	61.72%	Utilities	12,406,261	1.10%
Total Taxes	<u>\$19,387,328</u>	<u>100.00%</u>	Mobile homes	15,076,359	1.33%
			All other property	410,271,445	36.30%
			Total	<u>\$1,130,075,936</u>	<u>100%</u>

* In addition, there was a .84 mill levied for property owners in the Lake Kampeska Water District in 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, .54 mills in 2008.

**A mill levy of .037 for the East Dakota Water Conservancy District is levied on all property in Codington County for 1999, 2000, 2001, 2002, 2003, 2004, .033 for 2005, .031 for 2006, .029 for 2007, .028 for 2008. 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, .386 for 2007, .389 for 2008. This mill levy is presented along with the City levy.

****Includes Tax Increment Districts.

CITY OF WATERTOWN
CITY OFFICIALS & DEPARTMENT HEADS
2008-2009

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

STEVE LEHNER

WASTE WATER/SOLID WASTE SUPERINTENDENT

MIKE BOERGER

WCRC EXECUTIVE DIRECTOR

JOHN SMALL

**BOARDS AND COMMISSIONS
2008-2009****Parks, Recreation & Forestry Board**

Greg Solum
Jean Doyen
Dennis Murphy
Howard Sogn
Heidi Stoick
Dave Edison
George Heller (Liaison)

Public Health Officer

Dr. Hollis Nipe

Urban Renewal Board

Bill Rieffenberger (Chair)
Jeff Gamber
Jill Makepeace
Doug Herr
David Todd
Open
Lynn Aman
John Reppe
Travis Nelson
Jon Solum (Liaison)

Civil Service Board

Laurie Moeller
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
Roger Hoyme
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
Bonnie Oletzke
Russ Wilkins (Liaison)
Open (Alternate)

Animal Control Board

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

Utility Board

David Strait
Howard Morrison
Howard C. Hopper
Mike Danforth
Jim Stoudt
Dennis Solberg (Liaison)

Lake Area Transit Liaison

Lowell Gisselbeck

Upper Big Sioux Watershed Advisory

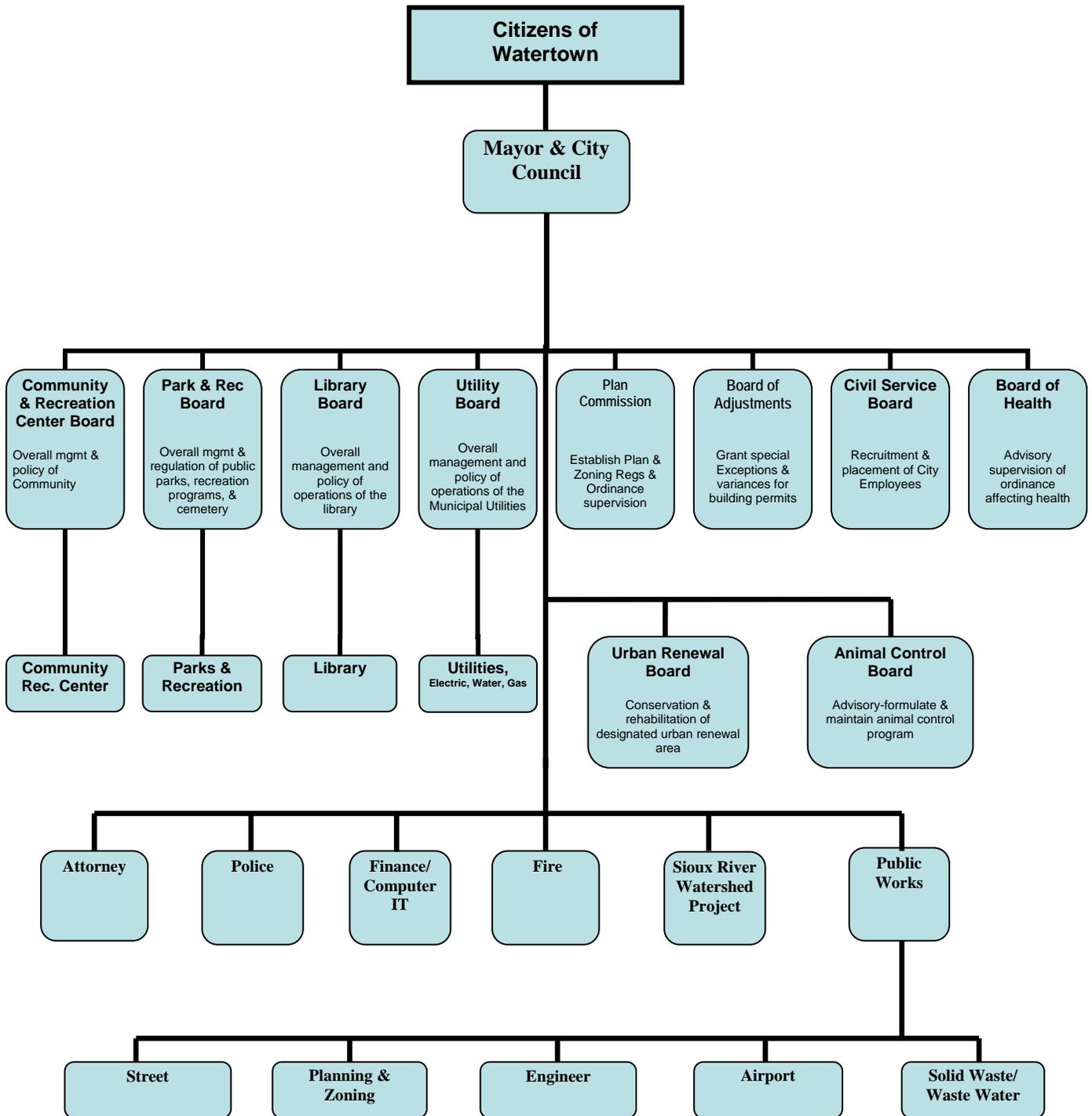
Jeff Deville (City Representative)
Russ Wilkins (Liaison)
John Little
Jim Madsen

**BOARDS AND COMMISSIONS
2008-2009
(continued)****Civic Center & Recreation Board**

Steve Moore
Loren Eilers
Bert Falak
Cal VenJohn
Bob Solum
Lorene Waslund
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
Student - open
Cyndi Speaker
Tina Bierman
Jackie Abel
David Todd
Lisa Wittenhagen
Herb Blomquist
Erik Brubakken
Tracy Schaefer
Mike Jennings
Voc Rehab
Nancy York (Liaison)



**City of Watertown
Summary of Full Time Personnel
2000-2009**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	Approved 2009	
Mayor - Staff			0.5	0.5	1.5	1.5	1.5	1.5	1.5	1.5	
Attorney	0.5	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Finance	6	6	6	6	7	7	7	7	7	7	
Information Technology						1	1	1	1	1	
Engineering	4	4	4	4	4	4	4	5	5	5	
Police	40	39	34	34	34	34	35	40	40	41	(1)
E-911			8	8	8	8	9	9	9	10	(2)
Fire/Ambulance	28	29	29	29	29	29	29	32	32	34	(3)
Building Inspector	1	1	1	1	0	0	0	0	0	0	
Public Works	4	4	3	3	1.5	2	2	2	2	2	
Street	11	12	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	10	10	10	10	10	10	10	10	10	
Planning & Zoning					2.5	3	4	5	5	5	
Parks & Recreation	18.5	22.5	23.5	23.5	23.5	23.5	22.5	23.5	22.5	24.5	(4)
Rec Center	6	6	6	6	6	6	6	6	6	6	
Sioux River Watershed Project	1	1	2	2	2	2	2	2	3	2	(5)
Terry Redlin Fresh Water Institute					1	1	1	1	0	0	
Waste Water	17	15	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	
Solid Waste	16	16	15.5	15.5	15.5	16.5	16.5	16.5	16.5	16.5	
Airport	2	2	2	2	3	2	2	2	2	2	
Total	169.5	174	178	178	182	184	186	197	196	201	

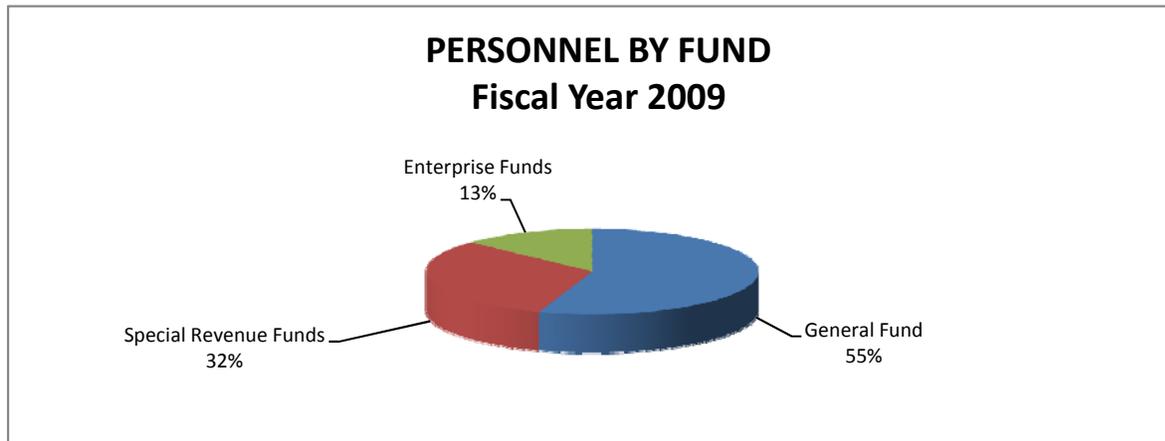
(1) Added 1 full-time traffic enforcement officer funded with grant funds.

(2) Part-time dispatcher reclassified as full-time.

(3) Added 2 full-time firefighter/paramedic positions partially funded with grant funds.

(4) Added 2 new full-time positions - Zookeeper and Senior Activities Director.

(5) Eliminated Terry Redlin Freshwater Institute Director position.



Department	FY 2007		FY 2008		BUDGETED FY 2009	
	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	0.58	7	0.69
Information Technology	1	0	1	0	1	0
Engineer	5	0.6	5	0.58	5	0.34
Police	40	0.06	40	0.06	41	0.06
Fire/Ambulance	32	0	32	0	34	0
Public Works Director	2	0.06	2	0.06	2	0.06
Street	12	2.08	12	2.12	12	1.96
Cemetery	2	0.92	2	1.11	2	1.13
Mosquito Control	0	0.55	0	0.63	0	0.43
Health-Animal Control	1	0.3	1	0.22	1	0.4
Forestry	2.5	0.58	2.5	0.43	2.5	0.43
Library	10	2.94	10	2.94	10	2.94
Planning & Zoning	5	0.65	5	0.62	5	0.52
	122.5	19.24	122.5	19.35	125.5	18.96
SPECIAL REVENUE						
Park & Recreation	23.5	31.47	22.5	31.27	24.5	30.57
Civic Center	6	8.37	6	7.48	6	8.98
E-911	9	0	9	0.4	10	0
Urban Renewal	0	0.75	0	0.48	0	0.37
Sioux River Phase IV	2	0.75	3	0.75	2	0.7
Terry Redlin Fresh Water	1	0	0	0	0	0
	41.5	41.34	40.5	40.38	42.5	40.62
ENTERPRISE						
Sewer	14.5	0	14.5	0	14.5	0
Solid Waste	16.5	0	16.5	0	16.5	0.19
Airport	2	0.34	2	1.06	2	1
	33	0.34	33	1.06	33	1.19
TOTAL ALL FUNDS	197	60.92	196	60.79	201	60.77

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

BUDGET MESSAGE
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 2009. 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 2009 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.

2009 BUDGET OVERVIEW

The 2009 City budget as presented is a balanced budget consistent with the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds the total of all financial requirements. Financial requirements can include planned spending for the year as well as funds that are required to be on hand at the end of the year. The requirement for a balanced budget is established at the fund level and must be met for each individual fund. Overall, the 2009 budget of \$35,898,110 reflects an increase in planned spending of \$4.7 million, or 15.0%, from the original 2008 budget of \$31,204,120. This increase is due to the higher budget for capital spending in 2009. Contributing to this increase in capital spending are the planned Public Safety Facility for Police and/or Fire (\$2.2 million), a major sanitary sewer lift station rehabilitation project (\$1.0 million), airport terminal and fuel farm improvements (\$.5 million) and a new scraper for the landfill (\$.6 million).

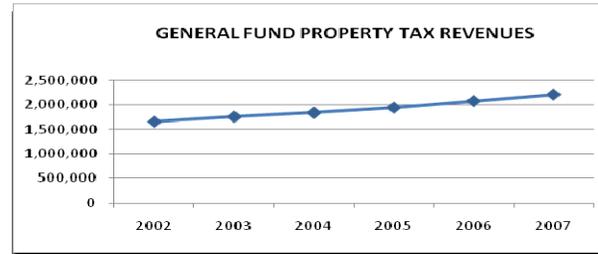
The 2009 budget implements the "Year 1" projects included in the City's updated long-term capital improvement plan (CIP) adopted in August 2008. The CIP calls for an investment of \$11.5 million in 2009 from all funding sources with the largest investment of CIP dollars to be made in the new Public Safety Facility which is currently under study by a task force appointed by the Mayor. Other major categories include Street System Improvements (\$1.4 million), Storm Sewer System Improvements (\$1.4 million) and Sanitary Sewer Collection System Improvements (\$1.4 million). If the effect of the increase in capital spending is removed from the overall budget comparison, the remaining portion of the 2009 budget reflects an increase of approximately \$1.4 million or 6.2% over the original 2008 budget. The 2009 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 23.5% of the 2009 funding requirements for the General Fund;
- Net income (loss) for the Wastewater and Solid Waste Funds of (\$88,350) and \$279,450, respectively;
- A contingency account, as authorized by South Dakota Codified Laws, of \$500,000;

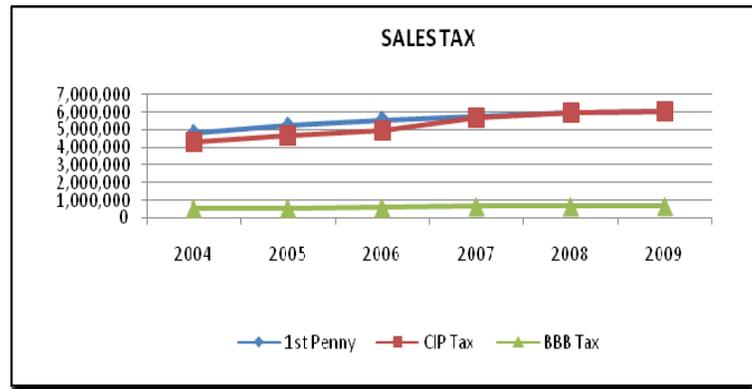
- A 3.0% cost-of-living-adjustment (COLA) for full-time employees and other pay range advancements as provided for under the City’s compensation plan;
- No increase in the residential solid waste or wastewater rates;
- An increase in the City’s property tax rate from \$2.50 per \$1,000 to \$2.58 per \$1,000

Local Economy:

The 2009 budget was established in September 2008 with the expectation of continued growth of the local economy and in the City’s property tax base, albeit at a much slower rate than in recent years. The City’s property tax base grew this past year by a net of \$16.1 million reflecting a \$27.8 million increase from new property placed on the tax rolls and an \$11.7 million decrease by virtue of the reappraisal process (p. 12). This amount represents a net increase in the property tax base of only 1.4% with real growth in the tax base from new property of nearly 2.5%. As a result of the reappraisal process, a significant shift in tax burden has occurred this year away from commercial properties and on to owner-occupied dwellings. This increase in taxable property, along with a slight increase in the General Fund mill levy rate, will result in an increase of \$127,000 in General Fund property tax revenues. In addition, the 2009 property tax levy to repay the 2002 General Obligation Event Center Bonds will generate approximately \$439,000 in property tax revenues for the Debt Service Fund. The 2009 debt service property tax rate will increase by .003 mills, or 0.8%.



The City’s 2009 general sales tax revenue is projected to grow at a modest rate of 2.0% over the revised 2008 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 equal to the general rate at 1.0%. The “BBB” recreation and promotion sales tax is also projected to increase by 2.0% in 2009 over the revised 2008 revenue estimate.



Since adoption of the 2009 budget, expectations of growth in the local economy have diminished significantly coincident with the chaos in the national and global financial markets. Revenues must be monitored very carefully in the coming months so that, if trends become negative, appropriate steps can be taken to mitigate the financial implications to the overall City budget.

The most recent labor supply numbers for the area (Codington County) reflect the first increase in the unemployment rate in several years, but the rate still remains well below both the state and national rates. Watertown’s employment numbers this past year indicate a slightly smaller work force and slightly more unemployed workers which account for the .5% increase in the local unemployment rate.

	2002	2003	2004	2005	2006	2007	2008
Codington Co	4.2%	4.1%	4.1%	3.2%	2.6%	2.2%	2.7%
State of SD	3.4%	3.0%	3.0%	3.9%	3.2%	2.5%	3.2%
National	5.7%	6.0%	6.0%	5.1%	4.8%	4.7%	6.1%

Appropriations:

The chart at right shows the comparison of the 2009 budget with the 2008 budget for all Governmental Funds. The \$382,400 increase in personal services reflects the 3.0% cost-of-living-allowance for full-time staff positions and other pay

range advancements provided under the City's compensation plan. There is a net increase in full-time staff positions of five when compared to the original 2008 budget. Six additional positions (two firefighters, one police officer, one E-911 dispatcher, one zookeeper and one senior activities director) were offset by the elimination of the director position for the Terry Redlin Fresh Water Institute for 2009. 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.

ALL GOVERNMENTAL FUNDS			
	2008 BUDGET	2009 BUDGET	% CHANGE
Personal Services	10,361,900	10,744,300	3.7%
Other Expenses and Debt Retirement	8,858,070	9,663,860	9.1%
Capital Outlay	6,833,100	7,694,400	12.6%

The Enterprise Funds for 2009 show an increase in spending for Capital Outlay of approximately \$2.4 million – over half of which is in the Sewer Fund. The 4.0% increase in personal services reflects a cost-of-living-and other adjustments for full-time City employees as mentioned above.

ALL ENTERPRISE FUNDS			
	2008 BUDGET	2009 BUDGET	% CHANGE
Personal Services	1,818,050	1,890,400	4.0%
Other Expenses and Debt Retirement	1,966,150	2,133,900	8.5%
Capital Outlay	1,366,850	3,771,250	175.9%

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

Means of Finance:

One goal of the governing body is to maintain a stable and diversified revenue plan that will 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 for the General Fund on page 34 which shows the fund balance decreasing significantly. The effect of this approach on most Special Revenue Funds is not as evident on page 34 due to an expected surplus in the Capital Improvement Fund in 2009. 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 page 34. 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 2009 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 beginning to slow – to around 2.3%. The adopted 2009 General Fund budget required relatively little in the way of reductions from the spending levels requested by Department Heads for the coming fiscal 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 recent years as previously accumulated resources were pumped into the promotional and utility costs incurred with the first few years of operation of the Watertown Event Center. It is anticipated that 2009 revenues generated by the special 1% BBB tax will nearly 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 \$6,074,000 in 2009 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%.

Total 2009 revenues for the governmental funds are up by about \$2.1 million from 2008 budgeted revenues. Property tax revenues are up (\$106,000 or 3.4%) over the 2008 budget which includes property tax revenues earned by the City's three tax increment districts. Total sales tax revenues for 2009 are expected to be \$1.1 million more than the original 2008 budget estimate, for an increase of about 9.8%.

City Real Estate Tax Comparison

A comparison of the 2009 real estate tax revenue for the City with 2008 revenue is as follows: (see also page 12)

	2008 Property Tax Revenue (Levied in 2007)	2009 Property Tax Revenue (Levied in 2008)
General Fund	\$2,351,230	\$2,478,425
Debt Service Fund	430,529	439,300
Total	<u>\$2,781,759</u>	<u>\$2,917,725</u>

A comparison of the City property tax revenues on a house with a market value of \$100,000 (\$85,000 taxable value) for 2008 and 2009 is as follows:

	2008	2009
General Fund	\$ 179.44	\$ 186.41
Debt Service Fund	32.81	33.06
Total	<u>\$ 212.25</u>	<u>\$ 219.47</u>

Cash Management

The investment policy (see pages 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. In spite of the very modest increase projected for sales tax revenues, a more drastic slow-down in taxable sales may necessitate changes to the General Fund budget during mid-year 2009 in order to mitigate the financial fallout to the City. This will depend upon the severity of any downturn in the local economy and upon the duration of a local recession. A commitment to sound fiscal policies and modification in municipal programs, if revenues falter, is essential for a stable financial future of the City.

As indicated by the table below, the 2009 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 have consistently exceeded forecasts and actual expenditures have consistently come in under budget typically resulting in little or no change in the actual fund balances of these funds. However, 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 evaluate the funding structure for E-911 services statewide. Unless or until those efforts result in additional funding, 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 significant deficit fund balances for Other Governmental Funds reflects the status of 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. Overall, these districts have now matured to the point where the interest expense accruing on these loans is exceeded, albeit very slightly, by the amount of tax revenue generated on the taxable improvements within the districts. In other words, the revenue generated within these three districts is adequate to cover the interest expense and allow some funds to go toward reduction of the principal balances of the advances. In future years, tax revenues within the districts are expected to increase to allow for a more rapid retirement of the advances which will result in shrinking fund balance deficits over the remaining life of the districts.

Fund Balances

Changes in Fund Balance for Governmental Funds - 2009					
	General Fund	Parks & Recreation Fund	Emergency 9-1-1 Fund	Capital Improvement Fund	Other Governmental Funds
Beginning Fund Balance 1-1-2009	\$ 5,722,132	\$549,088	\$ 174,597	\$11,807,223	(\$ 2,184,537)
Changes in Fund Balance	(794,925)	(227,100)	(133,750)	1,055,600	8,790
Ending Fund Balance 12-31-2009	\$4,927,207	\$321,988	\$ 40,847	\$12,862,823	(\$2,175,747)

Upcoming Issues:

In the coming months, the Public Safety Facility Task Force is expected to complete its work and make a recommendation to the Mayor and City Council regarding the facility needs of the Police and Fire

Departments. This report is expected to call for a major capital project, or projects, which likely be funded with a combination of Capital Improvement Fund cash, debt and possibly some grant funds.

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 2008 expenditures and revenues would be available for the governing body together with the 2009 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 2009 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, 2008.

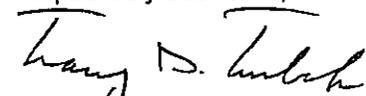
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

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 2009 budget would not have been accomplished without the efficient and dedicated services of the entire Finance Office staff of Shelly Ebbers, CPA, Assistant Finance Officer, Ken Lacher, Connie Brown, Theresa Tesch and Lois Brinkman Finance Officer II's and Wendy Schulz, 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 12, 2008



**ORDINANCE 08-17
2009 APPROPRIATION ORDINANCE**

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

	General Fund	Special Revenue Funds				
		Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund
410 GENERAL GOVERNMENT						
411 Legislative						
411.10 Mayor & City Council	245,500					
411.50 Contingency	500,000					
TOTAL LEGISLATIVE	745,500					
415 Financial Administration						
415.20 Attorney	138,000					
415.30 Finance Office	580,250					
415.41 Personnel Admin- Civil Service	12,950					
TOTAL FINANCIAL ADMINISTRATION	731,200					
419 Other						
419.15 Contributions to External Org	274,300					
419.33 Information Technology	73,100					
419.41 Government Buildings/City Hall	50,250					
419.60 Engineering	462,900					
TOTAL OTHER	860,550					
TOTAL GENERAL GOVERNMENT	2,337,250					
420 PUBLIC SAFETY						
420.84 Public Safety/City Admin Bldg/City Hall					2,159,000	
421.00 Police	2,961,000					
421.51 Emergency 9-1-1 Dispatch						724,350
422.20 Fire Fighting & Prevention	1,563,000					
422.91 Ambulance Service	983,550					
TOTAL PUBLIC SAFETY	5,507,550				2,159,000	724,350
430 PUBLIC WORKS						
430.10 Public Works Director	164,750					
431.20 Highways, Streets and Roadways	1,614,400					
431.25 Snow Removal	212,700					
431.60 Street Lighting	410,000					
431.80 Street System Improvements					1,420,000	
432.54 Storm Sewer/Flood Control Op & Planning	91,500					
432.80 Storm Sewer/Flood Control Improvement					1,365,000	
437.00 Cemetery	164,550					
TOTAL PUBLIC WORKS	2,657,900				2,785,000	
440 HEALTH AND WELFARE						
441.32 Mosquito Control	91,800					
441.43 Animal Control	71,400					
TOTAL HEALTH AND WELFARE	163,200					
450 CULTURE AND RECREATION						
451.00 Park & Recreation Department		2,789,750				
451.22 Community Recreation Center			797,000			
451.82 Rec & Cultural Facility Impr					911,000	
452.40 Forestry	226,650					
455.00 Library	842,350					
456.00 Subsidy - Boys & Girls Club			170,000			
TOTAL CULTURE AND RECREATION	1,069,000	2,789,750	170,000	797,000	911,000	
460 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Watershed Project						
463.20 Urban Renewal District						
465.12 Planning & Zoning	389,950					
465.83 Industrial Park/Infrastructure					540,000	
490.10 Convention & Visitors Bureau			346,600			
490.11 Watertown Promotions			87,950			
TOTAL CONSERVATION AND DEVELOPMENT	389,950		434,550		540,000	

ORDINANCE 08-17
2009 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	Save Lake Kampeska Fund	Tax Increment District #2 Fund		
410 GENERAL GOVERNMENT								
411 Legislative								
411.10 Mayor & City Council								245,500
411.50 Contingency								500,000
TOTAL LEGISLATIVE								745,500
415 Financial Administration								
415.20 Attorney								138,000
415.30 Finance Office								580,250
415.41 Personnel Admin- Civil Service								12,950
TOTAL FINANCIAL ADMINISTRATION								731,200
419 Other								
419.15 Contributions to External Org								274,300
419.33 Information Technology								73,100
419.41 Gen Gov Bldgs - City Hall/Sr. Center								50,250
419.60 Engineering								462,900
TOTAL OTHER								860,550
TOTAL GENERAL GOVERNMENT								2,337,250
420 PUBLIC SAFETY								
420.84 Public Safety/City Admin Bldg/City Hall								2,159,000
421.00 Police								2,961,000
421.51 Emergency 9-1-1 Dispatch								724,350
422.20 Fire Fighting & Prevention								1,563,000
422.91 Ambulance Service								983,550
TOTAL PUBLIC SAFETY								8,390,900
430 PUBLIC WORKS								
430.10 Public Works Director								164,750
431.20 Highways, Streets and Roadways								1,614,400
431.25 Snow Removal								212,700
431.60 Street Lighting								410,000
431.80 Street System Improvements								1,420,000
432.54 Storm Sewer/Flood Control Op & Planning								91,500
432.80 Storm Sewer/Flood Control Improvement								1,365,000
437.00 Cemetery								164,550
TOTAL PUBLIC WORKS								5,442,900
440 HEALTH AND WELFARE								
441.32 Mosquito Control								91,800
441.43 Animal Control								71,400
TOTAL HEALTH AND WELFARE								163,200
450 CULTURE AND RECREATION								
451.00 Park & Recreation Department								2,789,750
451.22 Community Recreation Center								797,000
451.82 Rec & Cultural Facility Impr								911,000
452.40 Forestry								226,650
455.00 Library	22,610							864,960
456.00 Subsidy - Boys & Girls Club								170,000
TOTAL CULTURE AND RECREATION	22,610							5,759,360
460 CONSERVATION AND DEVELOPMENT								
462.10 Sioux River Watershed Project		421,100						421,100
463.20 Urban Renewal District		84,150						84,150
465.12 Planning & Zoning								389,950
465.83 Industrial Park/Infrastructure								540,000
490.10 Convention & Visitors Bureau								346,600
490.11 Watertown Promotions								87,950
TOTAL CONSERVATION AND DEVELOPMENT		84,150	421,100					1,869,750

ORDINANCE 08-17
2009 APPROPRIATION ORDINANCE
(continued)

General Fund	Special Revenue Funds					
	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
470 DEBT SERVICE						
470.00 Debt Service Payments					1,246,900	
TOTAL DEBT SERVICE					1,246,900	
480 CONTRIBUTIONS TO OTHER GOV						
480.00 Other Expenditures						
TOTAL CONTRIBUTIONS TO OTHER GOVTS						
490 OPERATING TRANSFERS OUT						
49311 To Park and Recreation Fund	1,350,000					
49314 To Comm Recreation Center Fund	25,000	68,000				
49312 To Airport Enterprise Fund	140,000				318,400	
49313 To Upper Big Sioux River Project Fund	50,000					
49320 To E-911 Fund					160,000	
TOTAL OPERATING TRANSFERS OUT	1,565,000	68,000			478,400	
495 UNINSURED CASUALTY						
495.00 Uninsured Casualty				90,000		
TOTAL UNINSURED CASUALTY				90,000		
TOTAL 2009 APPROPRIATIONS	13,689,850	2,789,750	672,550	797,000	90,000	8,120,300
CAPITAL OUTLAY ACCUMULATIONS at 12-31-08	1,287,293	210,916		39,533		6,943,731
Total 2009 Appropriations & Capital Outlay Accumulations	14,977,143	3,000,666	672,550	836,533	90,000	15,064,031
						747,100

ORDINANCE 08-17
2009 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	Save Lake Kameska Fund	Tax Increment District #2 Fund		
470 DEBT SERVICE								
470.00 Debt Service Payments				166,000		72,000	33,500	419,400
TOTAL DEBT SERVICE				166,000		72,000	33,500	419,400
480 CONTRIBUTIONS TO OTHER GOV								
480.00 Other Expenditures								
TOTAL CONTRIBUTIONS TO OTHER GOVTS								
490 OPERATING TRANSFERS OUT								
49311 To Park and Recreation Fund								1,418,000
49314 To Comm Recreation Center Fund								25,000
49312 To Airport Enterprise Fund								458,400
49313 To Upper Big Sioux River Project Fund								50,000
49320 To E-911 Fund								160,000
TOTAL OPERATING TRANSFERS OUT								2,111,400
495 UNINSURED CASUALTY								
495.00 Uninsured Casualty								90,000
TOTAL UNINSURED CASUALTY								90,000
TOTAL 2009 APPROPRIATIONS	22,610	84,150	421,100	166,000		72,000	33,500	419,400
CAPITAL OUTLAY ACCUMULATIONS at 12-31-08	12,266							
Total 2009 Appropriations & Capital Outlay Accumulations	34,876	84,150	421,100	166,000		72,000	33,500	419,400

ORDINANCE 08-17
2009 APPROPRIATION ORDINANCE
(continued)

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

	Special Revenue Funds						
	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund	
FUNDS AVAILABLE:							
Estimated Fund Balance Available on 12/31/08	5,722,132	549,088	147,249	165,813	86,866	11,807,223	174,597
ANTICIPATED REVENUES:							
310 Taxes	8,856,625		654,000			6,074,000	265,000
320 Licenses and Permits	225,100						
330 Intergovernmental Revenues	1,045,750					1,900	
340 Charges for Goods and Services	780,150	875,000		719,500			
350 Fines and Forfeitures	58,000						
360 Miscellaneous Revenues	463,700	268,650	4,000	37,500	3,150	1,045,000	165,600
380 Enterprise Operating Revenues	115,500						
390 Other Sources	500	1,000				2,055,000	
Subtotal - Anticipated Revenues	11,545,325	1,144,650	658,000	757,000	3,150	9,175,900	430,600
Operating Transfers In:							
From General Fund		1,350,000		25,000			
From Special Sales Tax (BBB) Fund		68,000					
From Capital Improvement Fund							160,000
From Sewer Fund	138,800						
From Solid Waste Fund	112,800						
From Municipal Utilities Funds	1,098,000						
Subtotal - Operating Transfers In	1,349,600	1,418,000		25,000			160,000
TOTAL SOURCES OF FUNDS	18,617,057	3,111,738	805,249	947,813	90,016	20,983,123	765,197
Less 5% Unexpendable Property Tax Revenue	(123,913)						
Less Unappropriated Fund Bal - Dec 31, 2009	(3,516,001)	(111,072)	(132,699)	(111,280)	(16)	(5,919,092)	(18,097)
TOTAL MEANS OF FINANCE	14,977,143	3,000,666	672,550	836,533	90,000	15,064,031	747,100

ORDINANCE 08-17
2009 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	Save Lake Kampeska Fund	Tax Increment District #2 Fund			Tax Increment District #3 Fund
FUNDS AVAILABLE: Estimated Fund Balance Available on 12/31/08	438,296	110,026	176,063	(2,380,290)	340,730	(1,019,860)	(402,321)	162,981	16,068,503
ANTICIPATED REVENUES:									
310 Taxes				226,600		35,000	39,000	439,300	16,589,425
320 Licenses and Permits									226,100
330 Intergovernmental Revenues	4,000		235,000						1,286,650
340 Charges for Goods and Services									2,374,650
350 Fines and Forfeitures	15,000								73,000
360 Miscellaneous Revenues	32,500	71,500	125,000	1,000	4,000	300		7,000	2,228,900
380 Enterprise Operating Revenues									115,500
390 Other Sources			58,750						2,115,250
Subtotal - Anticipated Revenues	51,500	71,500	418,750	227,500	4,000	35,300	39,000	446,300	25,008,475
Operating Transfers In:									
From General Fund			50,000						1,425,000
From Special Sales Tax (BBB) Fund									68,000
From Capital Improvement Fund									160,000
From Sewer Fund									138,800
From Solid Waste Fund									112,800
From Municipal Utilities Funds									1,098,000
Subtotal - Operating Transfers In			50,000						3,002,600
TOTAL SOURCES OF FUNDS	489,796	181,526	644,813	(2,152,790)	344,730	(984,560)	(363,321)	599,181	44,079,578
Less 5% Unexpendable Property Tax Revenue									(123,913)
Less Unappropriated Fund Bal - Dec 31, 2009	(454,920)	(97,376)	(223,713)	2,318,790	(344,730)	1,056,550	396,821	(179,781)	(7,336,616)
TOTAL MEANS OF FINANCE	34,876	84,150	421,100	166,000		72,000	33,500	419,400	36,619,049

SECTION III

Out of the money received from the operation of the Municipal Utility Department, \$1,098,000 is hereby appropriated and shall be transferred to the General Fund.

SECTION IV

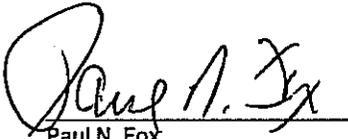
The Finance Officer is hereby directed to certify the following amount of property tax levy made in this Ordinance to the County Auditor of Codington County, South Dakota, in the manner provided for by law.

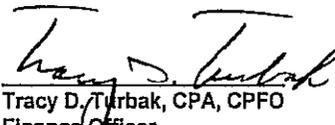
General Fund	\$2,478,425
Debt Service Fund (2002 G. O. Bonds)	\$439,300

SECTION V

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

PLACED UPON ITS FIRST READING: September 2, 2008
PLACED UPON ITS SECOND READING: September 15, 2008
APPROVED AND ADOPTED: September 15, 2008


Paul N. Fox
Mayor

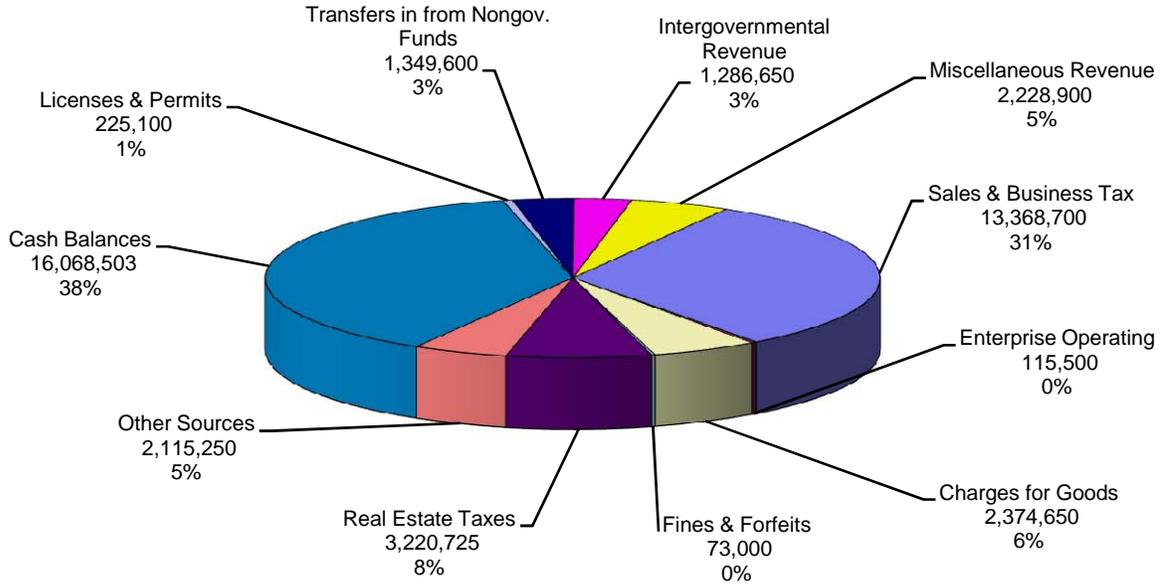
ATTEST:

Tracy D. Turbak, CPA, CPFO
Finance Officer

The above and foregoing Ordinance was moved for adoption by Alderperson Solberg, seconded by Alderperson Maisenheimer and upon voice vote motion carried, whereupon the Mayor declared the Ordinance to be duly passed and adopted. I hereby certify that Ordinance No. 08-17 was published in the Watertown Public Opinion, the official newspaper of said City, on the 20th day of September 2008.

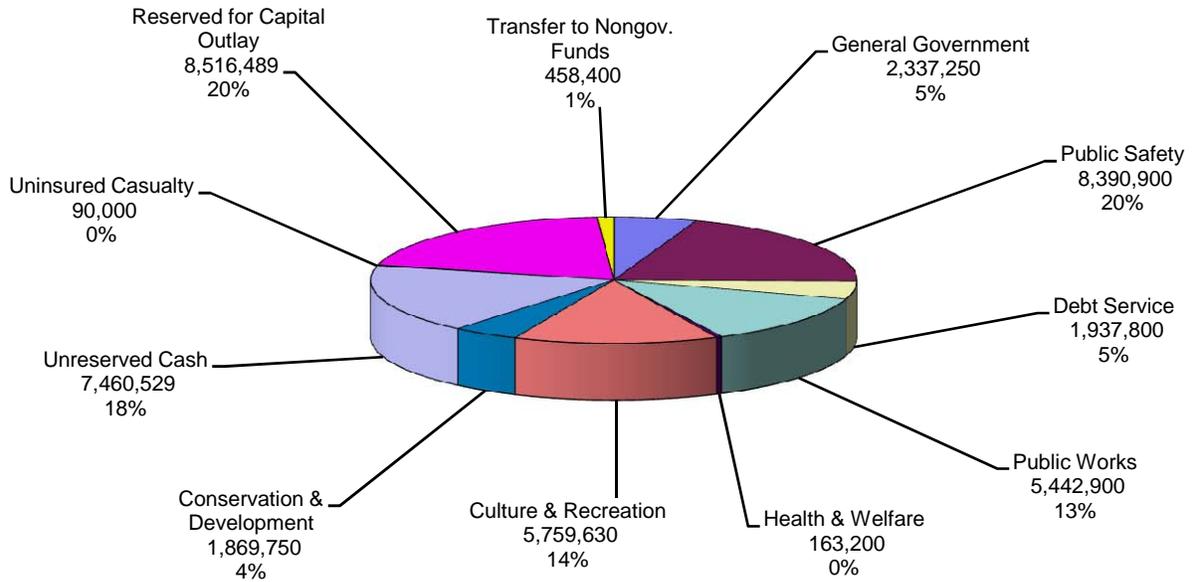
Tracy D. Turbak, CPA, CPFO



**WHAT ARE THE SOURCES OF FUNDS?
ALL GOVERNMENTAL FUNDS**



**WHAT ARE THE USES OF FUNDS?
ALL GOVERNMENTAL FUNDS**



**SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES - GOVERNMENTAL FUNDS
2007-2009**

(For Budgetary Purposes Only)

	GENERAL FUND			SPECIAL REVENUE		
	2007 ACTUAL	2008 ESTIMATED	2009 BUDGETED	2007 ACTUAL	2008 ESTIMATED	2009 BUDGETED
Financial Sources:						
Property Taxes	2,214,805	2,353,704	2,482,625	231,764	304,616	300,500
Sales and Use Taxes	5,748,587	5,997,697	6,074,000	6,334,623	6,622,364	6,728,000
Other Taxes	280,417	300,238	300,000	259,168	264,787	265,000
Licenses and Permits	299,872	235,294	225,100			
Intergovernmental Revenues	985,137	955,353	1,045,750	1,317,609	2,252,894	240,900
Charges for Goods & Services	718,555	790,472	780,150	1,586,745	1,607,692	1,594,500
Fines & Forfeits	75,753	59,072	58,000	15,003	16,644	15,000
Miscellaneous Revenue	747,868	545,247	463,700	2,011,082	1,814,382	1,650,650
Other Sources	19,822	2,926	500	1,651,724	895,023	2,114,750
Enterprise Operating	110,440	121,763	115,500			
Total	11,201,256	11,361,767	11,545,325	13,407,718	13,778,401	12,909,300
Less 5% Unexpendable (9-21-21) **			123,915			
Total Revenue	11,201,256	11,361,767	11,421,410	13,407,718	13,778,401	12,909,300
Expenditures:						
General Government	1,469,203	1,604,757	2,337,250			
Public Safety	5,492,601	5,295,462	5,507,550	1,353,136	550,479	2,883,350
Public Works	2,424,561	2,717,725	2,657,900	4,614,646	5,692,379	2,785,000
Health and Welfare	151,970	122,135	163,200			
Culture and Recreation	980,556	983,694	1,069,000	5,713,109	5,390,819	4,520,360
Conservation and Development	306,304	361,191	389,950	1,222,362	2,903,454	1,479,800
Debt Service				1,374,136	1,417,455	1,518,400
Contributions to Other Governments				282,500	-	-
Uninsured Casualty				-	33,105	90,000
Other				170,000	170,000	170,000
Total Expenditures	10,825,195	11,084,965	12,124,850	14,729,889	16,157,690	13,446,910
Excess of Revenues Over (Under) Expenditures	376,061	276,802	(703,440)	(1,322,171)	(2,379,289)	(537,610)
Other Financing Sources (Uses):						
Operating Transfers In	1,097,300	1,299,800	1,349,600	1,549,000	1,510,498	1,653,000
Operating Transfers Out	(1,446,000)	(1,427,498)	(1,565,000)	(434,000)	(186,600)	(546,400)
Total Other Financing Sources (Uses)	(348,700)	(127,698)	(215,400)	1,115,000	1,323,898	1,106,600
Excess of Revenues and Other Sources Over (Under) Expenditures and (Uses)	27,361	149,104	(918,840)	(207,171)	(1,055,391)	568,990
January 1 Fund Balance/Resources Available	6,110,044	6,137,405	6,286,509	17,802,907	17,595,736	16,540,346
Fund Balance - December 31	6,137,405	6,286,509	5,367,669	17,595,736	16,540,346	17,109,336

**** Note:**

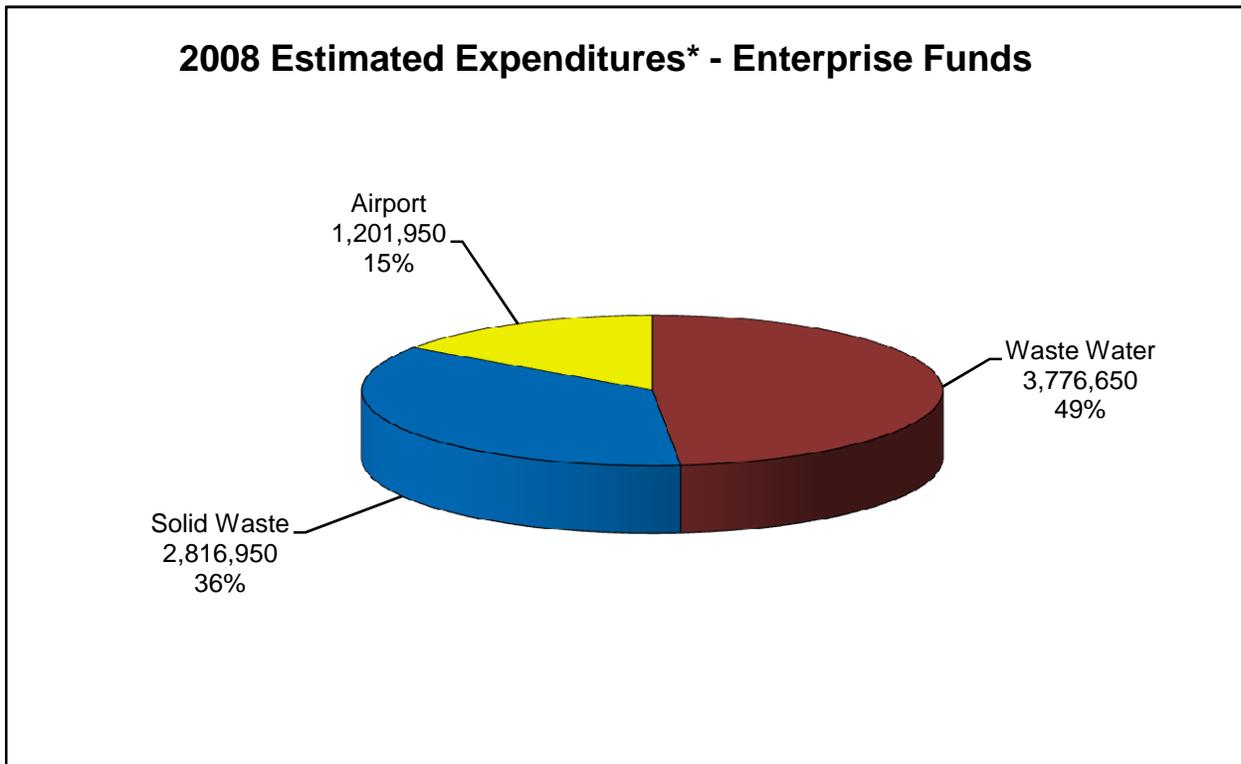
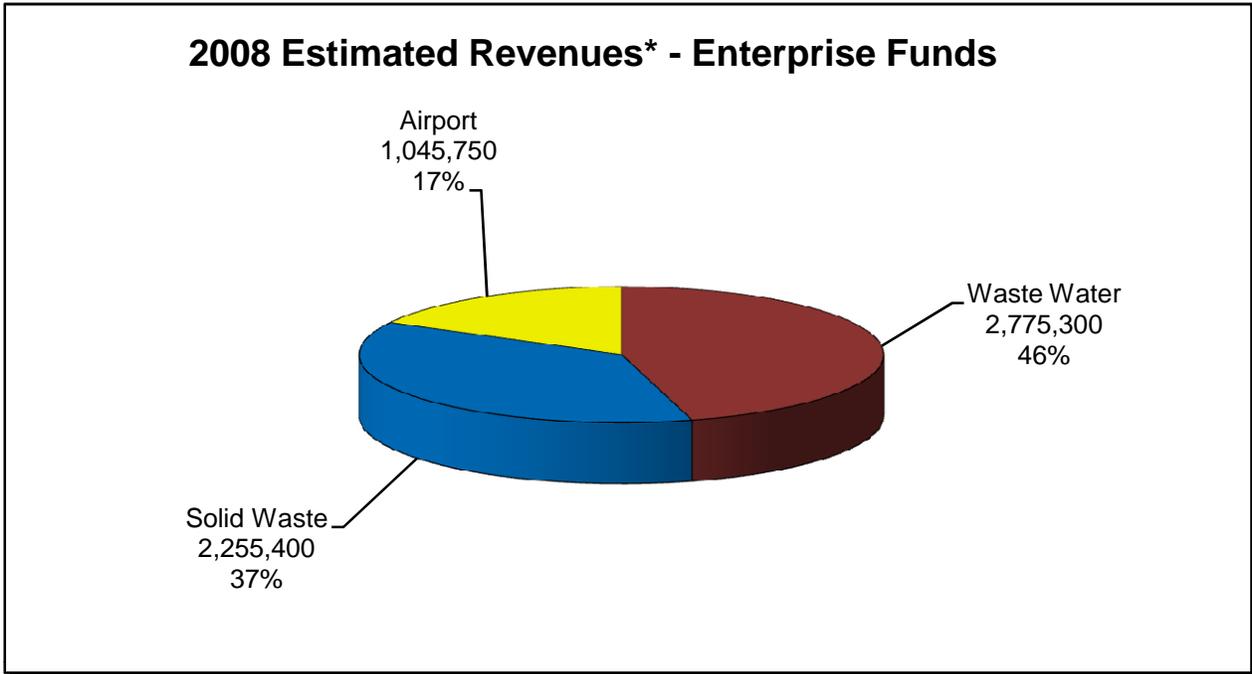
Pursuant to South Dakota codified Law 9-21-21, the annual appropriation ordinance includes a line item under revenues shown as "Less 5%". As provided in 9-21-21 no warrant shall be drawn to any appropriation in excess of 95% of the tax levy made for any advalorem tax supported fund provided for such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

**SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES - GOVERNMENTAL FUNDS
2007-2009**

(For Budgetary Purposes Only)

DEBT SERVICE			CAPITAL PROJECT			TOTAL		
2007 ACTUAL	2008 ESTIMATED	2009 BUDGETED	2007 ACTUAL	2008 ESTIMATED	2009 BUDGETED	2007 ACTUAL	2008 ESTIMATED	2009 BUDGETED
416,199	429,980	439,300				2,862,768	3,088,299	3,222,425
						12,083,210	12,620,061	12,802,000
						539,585	565,025	565,000
						299,872	235,294	225,100
						2,302,746	3,208,247	1,286,650
						2,305,300	2,398,164	2,374,650
						90,756	75,716	73,000
8,855	8,618	7,000	45,848	39,557	-	2,813,653	2,407,803	2,121,350
						1,671,546	897,949	2,115,250
						110,440	121,763	115,500
						-	-	-
425,054	438,597	446,300	45,848	39,557	-	25,079,876	25,618,322	24,900,925
						-	-	123,915
425,054	438,597	446,300	45,848	39,557	-	25,079,876	25,618,322	24,777,010
						1,469,203	1,604,757	2,337,250
						6,845,737	5,845,940	8,390,900
						7,039,207	8,410,104	5,442,900
						151,970	122,135	163,200
			62,109	4,754	-	6,755,774	6,379,267	5,589,360
						1,528,666	3,264,645	1,869,750
396,078	410,528	419,400				1,770,214	1,827,983	1,937,800
						282,500	-	-
						-	33,105	90,000
						170,000	170,000	170,000
396,078	410,528	419,400	62,109	4,754	-	26,013,271	27,657,937	25,991,160
						-	-	-
28,976	28,070	26,900	(16,261)	34,803	-	(933,395)	(2,039,615)	(1,214,150)
-	-	-	-	-	-	2,646,300	2,810,298	3,002,600
-	-	-	-	-	-	(1,880,000)	(1,614,098)	(2,111,400)
						-	-	-
-	-	-	-	-	-	766,300	1,196,200	891,200
						-	-	-
28,976	28,070	26,900	(16,261)	34,803	-	(167,095)	(843,415)	(322,950)
						-	-	-
95,836	124,812	152,882	805,250	788,989	823,792	24,814,037	24,646,942	23,803,528
						-	-	-
124,812	152,882	179,782	788,989	823,792	823,792	24,646,942	23,803,528	23,480,578

BUDGET SUMMARY



* 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		
	2007 ACTUAL	2008 ESTIMATED	2009 BUDGET	2007 ACTUAL	2008 ESTIMATED	2009 BUDGET
Operating Revenue:						
Charges for Services	2,726,064	2,709,084	2,724,700	2,049,952	2,106,056	2,070,000
Other Operating Revenues					-	-
Total Operating Revenue	2,726,064	2,709,084	2,724,700	2,049,952	2,106,056	2,070,000
Operating Expenses:						
Personal Services	781,076	801,574	837,000	883,089	876,298	915,400
Other Operating Charges	634,916	672,591	705,100	569,012	570,163	692,550
Depreciation	993,325	994,000	994,000	254,997	255,000	255,000
Total Operating Expenses	2,409,317	2,468,165	2,536,100	1,707,098	1,701,461	1,862,950
Operating Income (Loss)	316,747	240,918	188,600	342,854	404,595	207,050
Nonoperating Revenue (Expense):						
Miscellaneous	14,246	6,947	600	23,120	31,260	25,200
Interest Revenues	253,602	134,850	50,000	186,863	175,120	160,000
Interest Expense	(152,204)	(183,300)	(188,750)	-	-	-
Other Sources (Uses)	(53,261)			14,760		
Total Nonoperating Rev. (Expense)	62,383	(41,503)	(138,150)	224,743	206,380	185,200
Income Before Operating Transfer	379,130	199,415	50,450	567,597	610,975	392,250
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	(144,200)	(147,200)	(138,800)	(108,100)	(107,600)	(112,800)
Capital Contributions	2,006,258			-		
Net Income (Loss)	2,241,188	52,215	(88,350)	459,497	503,375	279,450
Net Assets, January 1st	45,466,963	47,708,151	47,760,366	6,966,122	7,425,619	7,928,994
Net Assets, December 31st	47,708,151	47,760,366	47,672,016	7,425,619	7,928,994	8,208,444

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

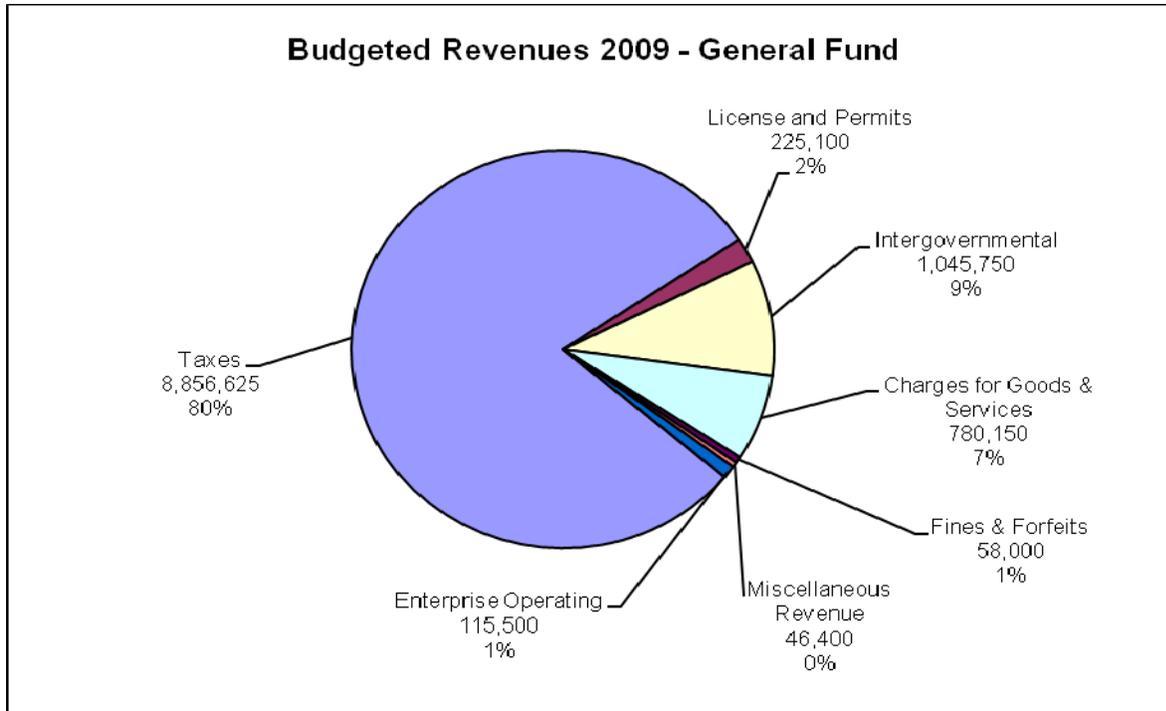
STATEMENT OF ESTIMATED REVENUE AND EXPENDITURES
ALL ENTERPRISE FUNDS
BUDGET YEARS ENDING DECEMBER 31
 (For Budgetary Purposes Only)

	AIRPORT			TOTAL ENTERPRISE FUNDS		
	2007 ACTUAL	2008 ESTIMATED	2009 BUDGET	2007 ACTUAL	2008 ESTIMATED	2009 BUDGET
Operating Revenue:						
Charges for Services	111,600	109,789	111,500	4,887,616	4,924,929	4,906,200
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenue	111,600	109,789	111,500	4,887,616	4,924,929	4,906,200
Operating Expenses:						
Personal Services	123,376	130,621	138,000	1,787,541	1,808,493	1,890,400
Other Operating Charges	200,296	179,044	230,900	1,404,224	1,421,798	1,628,550
Depreciation	160,280	137,000	137,000	1,408,602	1,386,000	1,386,000
Total Operating Expenses	483,952	446,665	505,900	4,600,367	4,616,291	4,904,950
Operating Income (Loss)	(372,352)	(336,876)	(394,400)	287,249	308,638	1,250
Nonoperating Revenue (Expense):						
Miscellaneous	70,391	83,599	-	107,757	121,807	25,800
Interest Revenues	-	-	-	440,465	309,970	210,000
Interest Expense	-	-	-	(152,204)	(183,300)	(188,750)
Other Sources (Uses)	(23,510)	11,128	11,000	(62,011)	11,128	11,000
Total Nonoperating Rev. (Expense)	46,881	94,728	11,000	334,007	259,605	58,050
Income Before Operating Transfer	(325,471)	(242,148)	(383,400)	621,256	568,243	59,300
Operating Transfer In	331,000	100,000	140,000	331,000	100,000	140,000
Operating Transfer Out	-	-	-	(252,300)	(254,800)	(251,600)
Capital Contributions	7,047,039	586,738	783,250	645,655	166,713	7,469,000
Net Income (Loss)	7,052,568	444,590	539,850	1,345,611	580,156	7,416,700
Net Assets, January 1st	4,400,833	11,453,401	11,897,991	56,833,918	66,587,171	67,587,352
Net Assets, December 31st	11,453,401	11,897,991	12,437,841	66,587,171	67,587,352	68,318,302

**OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2009**

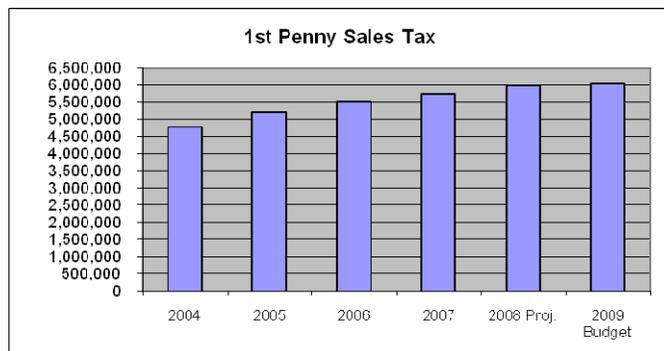
	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND:					
Mayor and City Council	186,200	59,300	-	-	245,500
Contingency Account	-	500,000	-	-	500,000
Attorney	122,600	12,400	3,000	-	138,000
Finance Office	455,750	119,800	4,700	-	580,250
Civil Service	1,000	11,950	-	-	12,950
Information Technology	48,800	11,800	12,500	-	73,100
Contributions to External Organizations	-	274,300	-	-	274,300
General Government Buildings-City Hall	-	50,250	-	-	50,250
Engineering Department	336,500	24,400	102,000	-	462,900
Police Department	2,369,250	307,850	283,900	-	2,961,000
Fire Fighting	1,201,350	320,400	41,250	-	1,563,000
Ambulance	874,050	108,000	1,500	-	983,550
Public Works Director	145,450	17,300	2,000	-	164,750
Street Department	693,900	687,500	233,000	-	1,614,400
Snow Removal	55,700	157,000	-	-	212,700
Street Lighting	-	410,000	-	-	410,000
Water Resources	-	91,500	-	-	91,500
Cemetery	125,100	27,950	11,500	-	164,550
Mosquito Control	15,100	75,200	1,500	-	91,800
Animal Control	63,300	8,100	-	-	71,400
Forestry	141,550	27,400	57,700	-	226,650
Library	595,250	138,300	108,800	-	842,350
Planning and Zoning Department	312,350	66,900	10,700	-	389,950
Transfers	-	1,565,000	-	-	1,565,000
TOTAL GENERAL FUND	7,743,200	5,072,600	874,050	-	13,689,850
SPECIAL REVENUE FUNDS					
Parks and Recreation	1,877,950	739,400	172,400	-	2,789,750
Special 1% Sales Tax (BBB)	-	672,550	-	-	672,550
Community Recreation Center	504,100	248,900	44,000	-	797,000
Casualty Reserve	-	90,000	-	-	90,000
Capital Improvement Fund	-	478,400	6,395,000	1,246,900	8,120,300
E-911 Emergency	460,200	76,550	187,600	-	724,350
Library Fines	-	16,260	6,350	-	22,610
Urban Renewal Fund	8,450	65,700	10,000	-	84,150
Sioux River Watershed Proj. Phase V	150,400	270,700	-	-	421,100
Tax Increment District #1	-	-	-	166,000	166,000
Save Lake Kampeska	-	-	-	-	-
Tax Increment District #2	-	-	-	72,000	72,000
Tax Increment District #3	-	-	5,000	28,500	33,500
TOTAL SPECIAL REVENUE FUNDS	3,001,100	2,658,460	6,820,350	1,513,400	13,993,310
DEBT SERVICE FUNDS					
GO Bonds 2002	-	-	-	419,400	419,400
TOTAL DEBT SERVICE FUNDS	-	-	-	419,400	419,400
ENTERPRISE FUNDS					
Waste Water	837,000	843,900	1,907,000	188,750	3,776,650
Solid Waste	915,400	870,350	1,031,200	-	2,816,950
Airport	138,000	230,900	833,050	-	1,201,950
TOTAL ENTERPRISE FUNDS	1,890,400	1,945,150	3,771,250	188,750	7,795,550
GRAND TOTAL - ALL FUNDS	12,634,700	9,676,210	11,465,650	2,121,550	35,898,110

Analysis of Major General Fund Revenue Sources



Sales Tax:

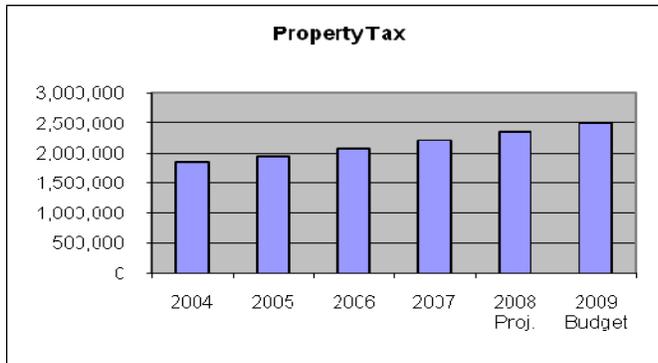
The 1st penny sales tax represents 50% of budgeted General Fund revenues. This sales tax is imposed on a wide variety of transactions including retail sales of goods and services, rental payments, contracting sales, and hotel and restaurant sales. The tax is collected by businesses and remitted to the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



Sales tax revenue in 2008 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 2009 sales tax revenues are forecast to increase by approximately 2% over estimated 2008 sales tax revenues.

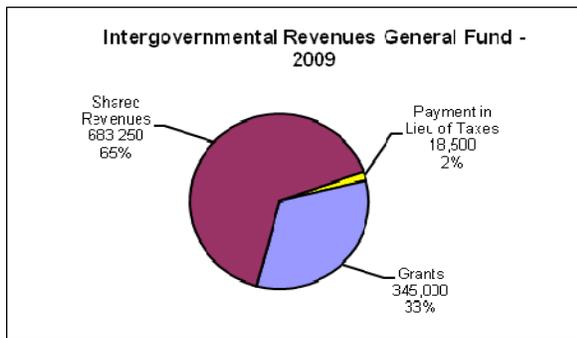
Property Tax:

Property taxes represent approximately 19.2% 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. 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.



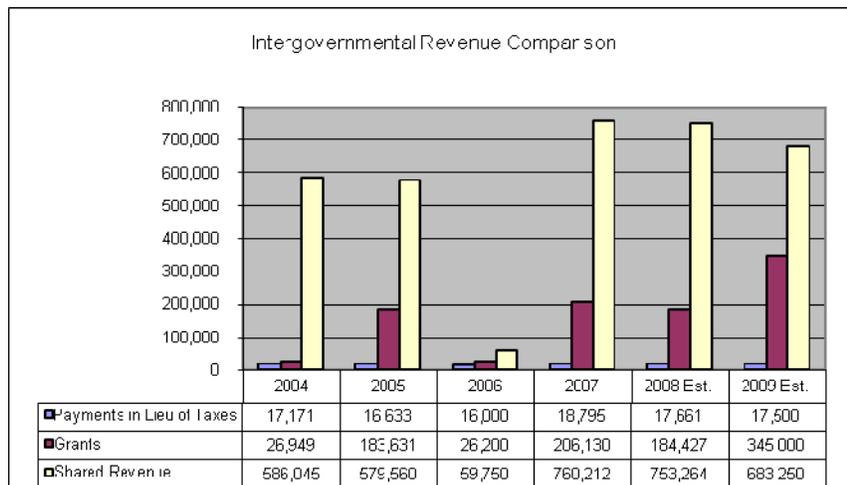
The 2009 tax rate increased by .082 mills, and the actual taxes levied for the year increased due to additional properties added to the tax rolls. Other factors that influence property tax revenues include population and development, assessor's appraisal methodologies, and State policy.

Intergovernmental Revenue:



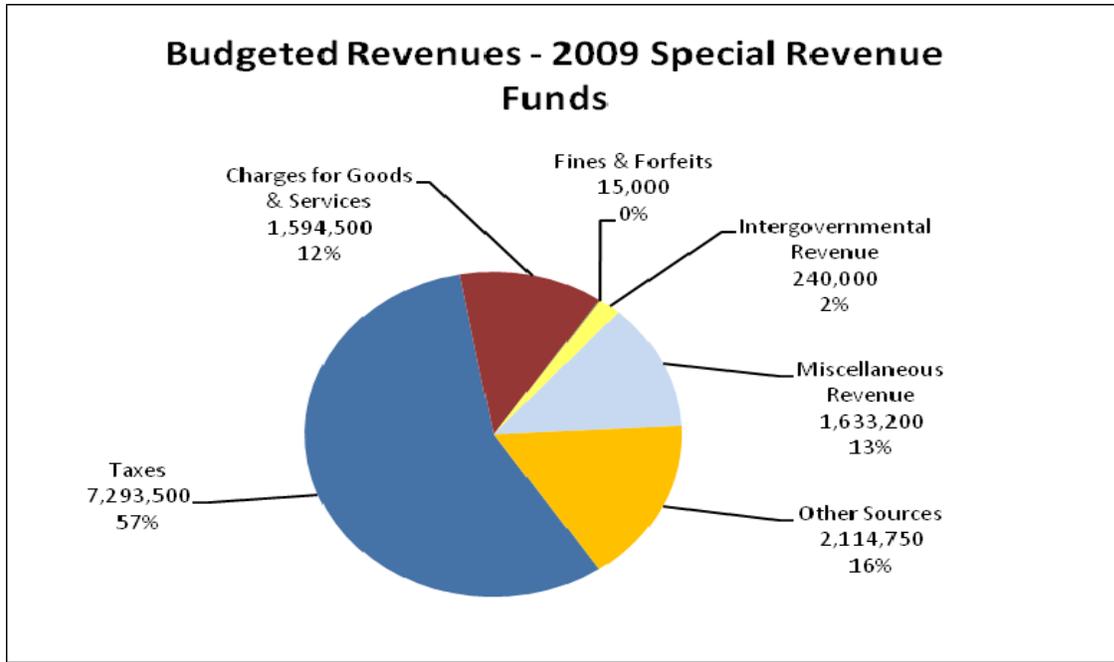
Intergovernmental revenues make up approximately 8.11%, or \$1,045,750, of total budgeted General Fund revenues. Items included in this category are revenues received from other governments in the form of grants, shared revenues, and payments in lieu of taxes. Grants are contributions made to the City 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 2009 budgeted intergovernmental revenues are forecast to increase based upon the year-to-year nature of many of the federal public safety grants. The 2009 projection of shared revenues reflects a small decrease over the 2008 estimate. This decrease reflects a projected decrease to come from bank franchise taxes.



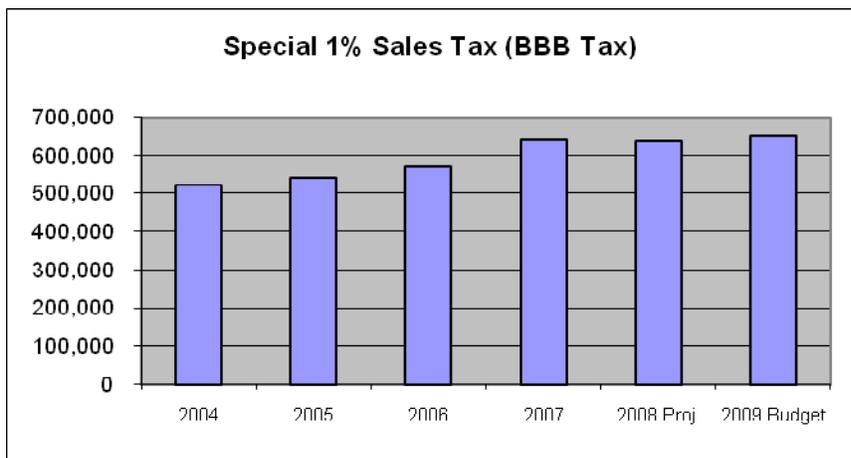
¹ Motor vehicle registration fees are shared with the City pursuant to state law.

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 5.1% 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

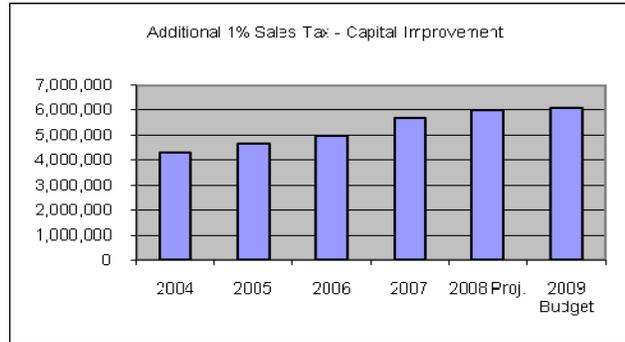


remits the revenues to the City twice monthly. The 2009 budget is expected to increase slightly which is consistent with a moderate growth rate in the economy. The local tourism industry is expected to grow modestly due to the Event Center and excellent hunting in the area. Based on projections by the University of South Dakota Business Research Bureau, BBB revenues are anticipated to increase 2.0% in 2009.

Capital Improvement 1.0% Sales Tax:

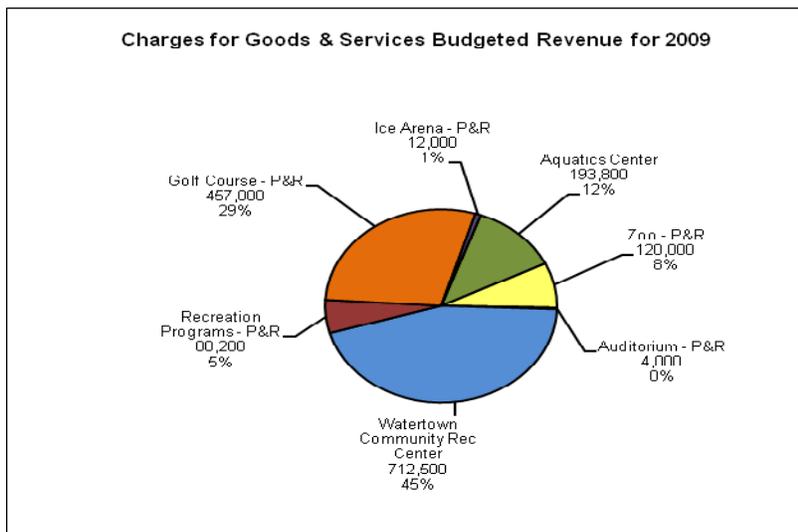
The Capital Improvement Sales Tax is budgeted to generate \$6,074,000 in 2009. This tax represents 47.1% of the total revenues for the Special Revenue Funds.

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 2009 by approximately 2% from the latest 2008 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.

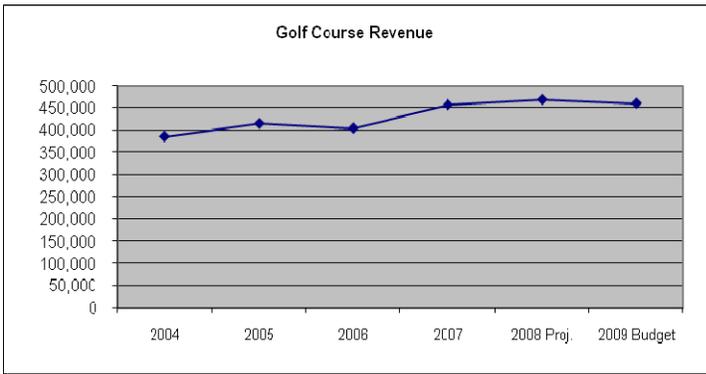


Charges for Goods and Services:

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 12.4% 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 continued to grow.

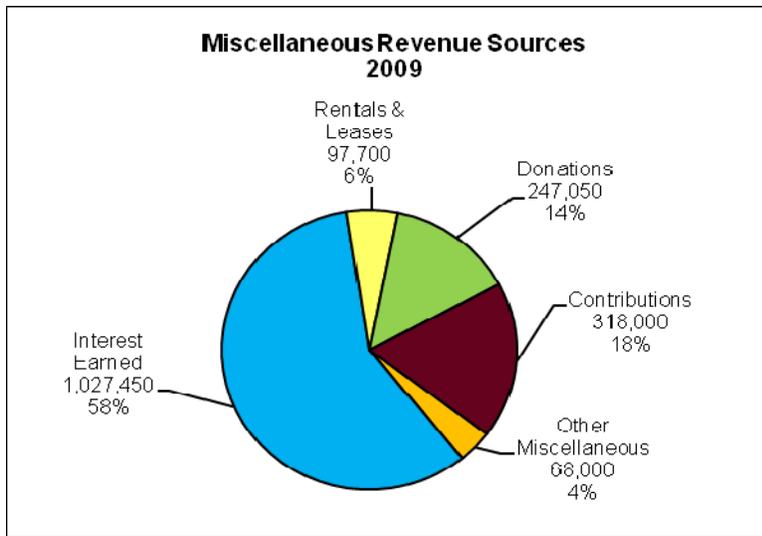


The Golf Course is budgeted to generate approximately 28.8% of the total Charges for Goods and Services revenue for the Special Revenue Funds. Foul weather played a big role in the declining revenues in the early 2000's. In 2005 the City began phase one of a multiphase \$2.1 million renovation project. Throughout the renovation project the goal is to have at least 18 holes playable. The 2009 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, \$102,550, 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. Another portion of the donation revenue, \$107,000, will go to soccer lighting 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.

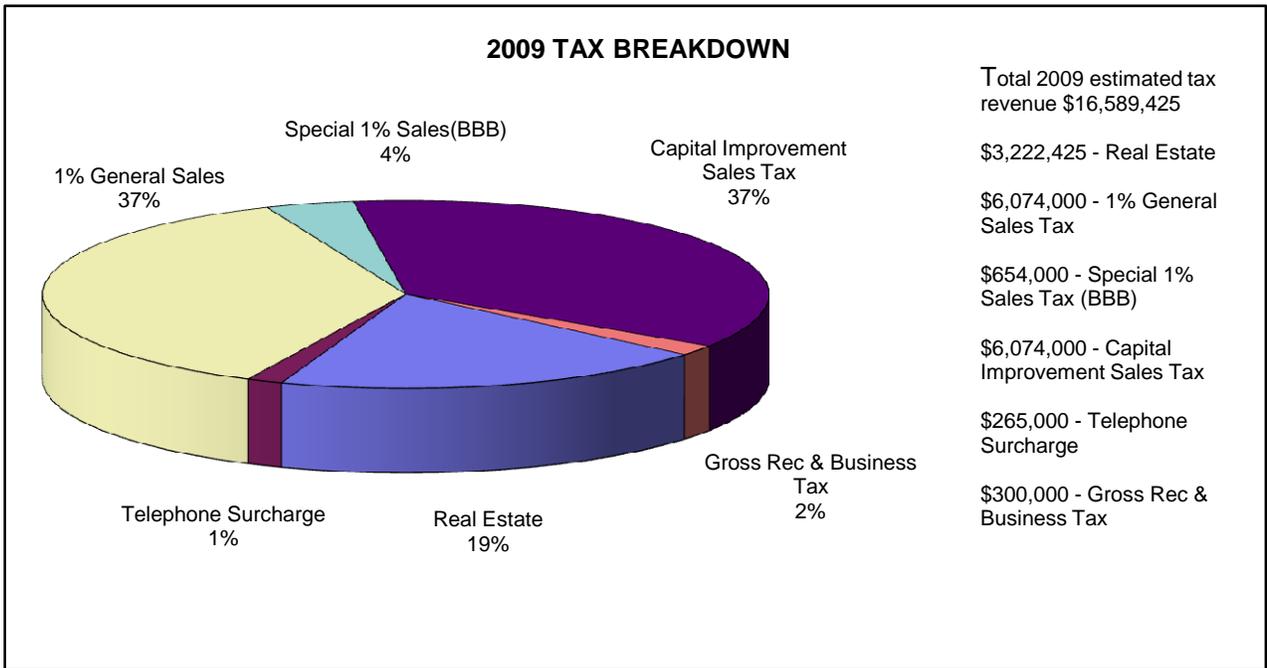
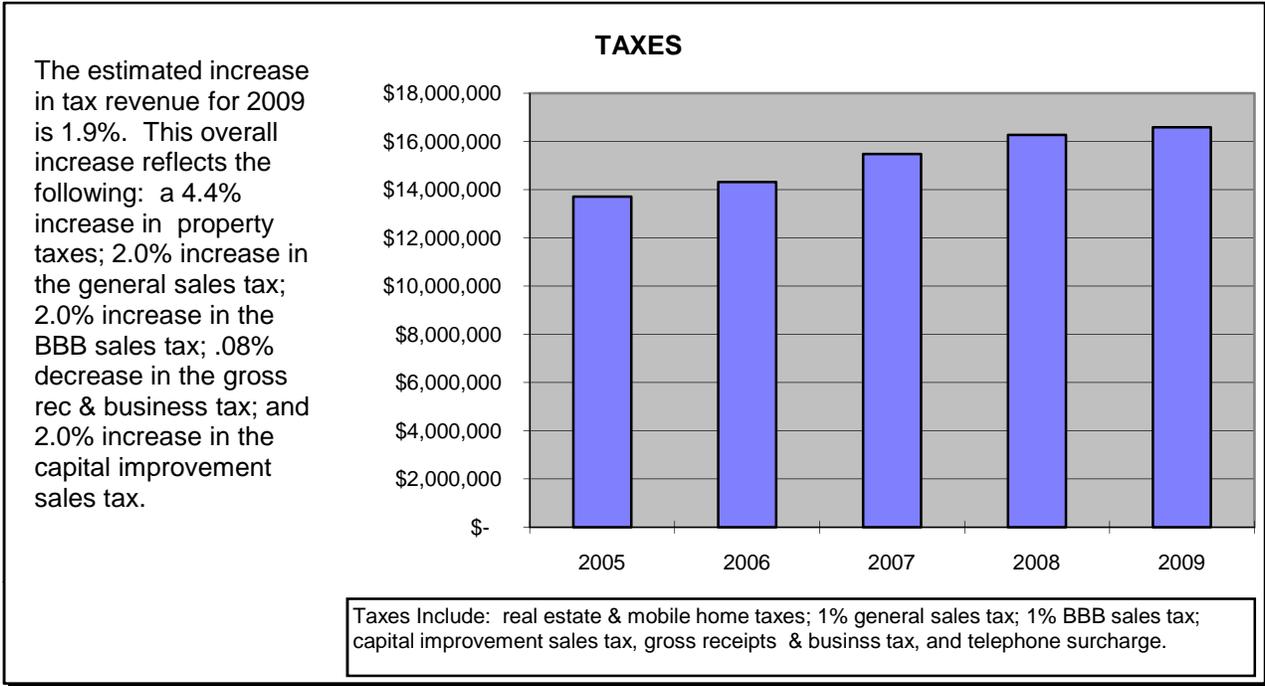
The City takes a conservative approach to budgeting revenue from donated sources. Budgeted donations are generally those that are considered to be committed funds.

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

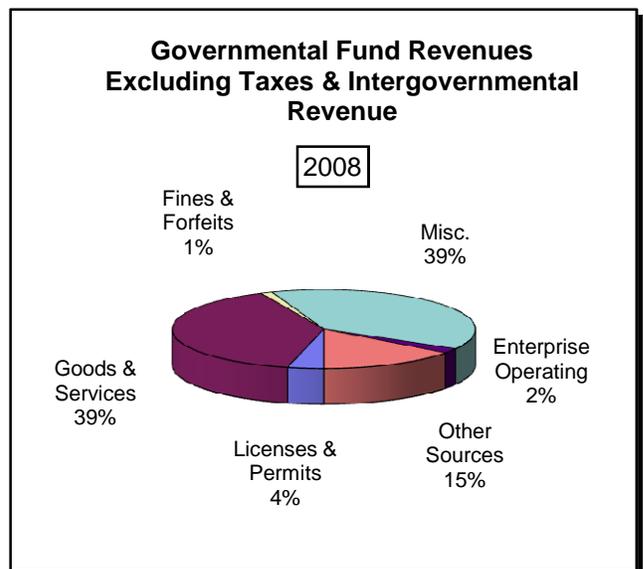
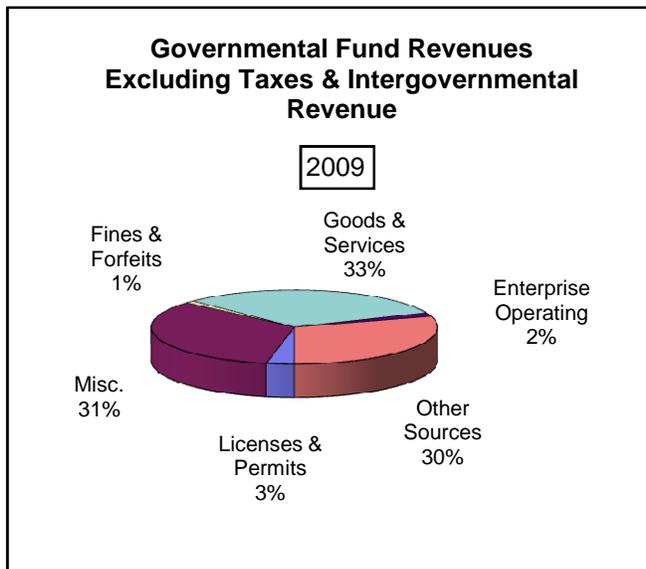
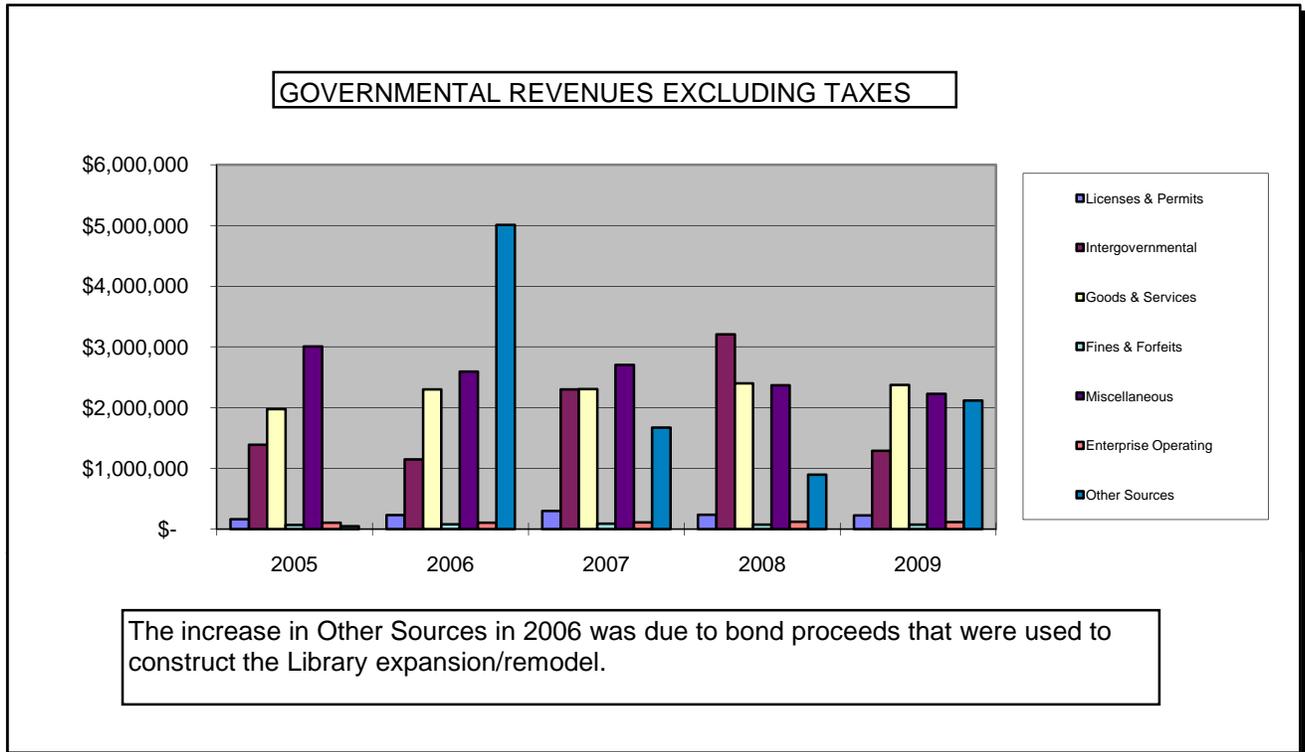
(Excluding transfers between governmental funds)



REVENUE TRENDS

ALL GOVERNMENTAL FUNDS

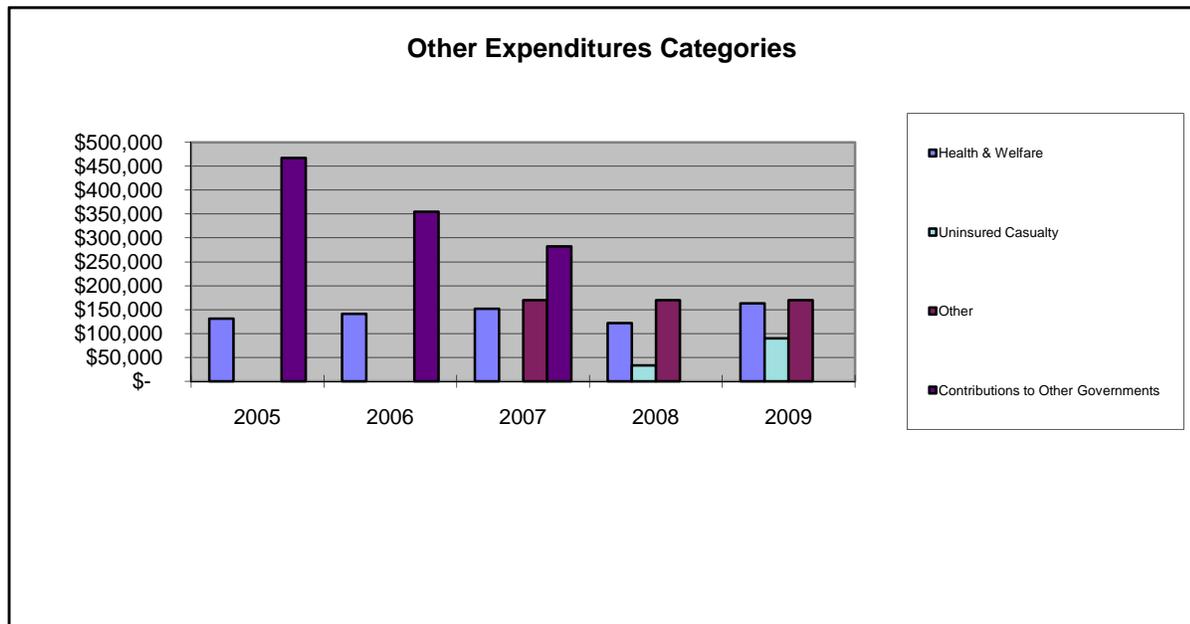
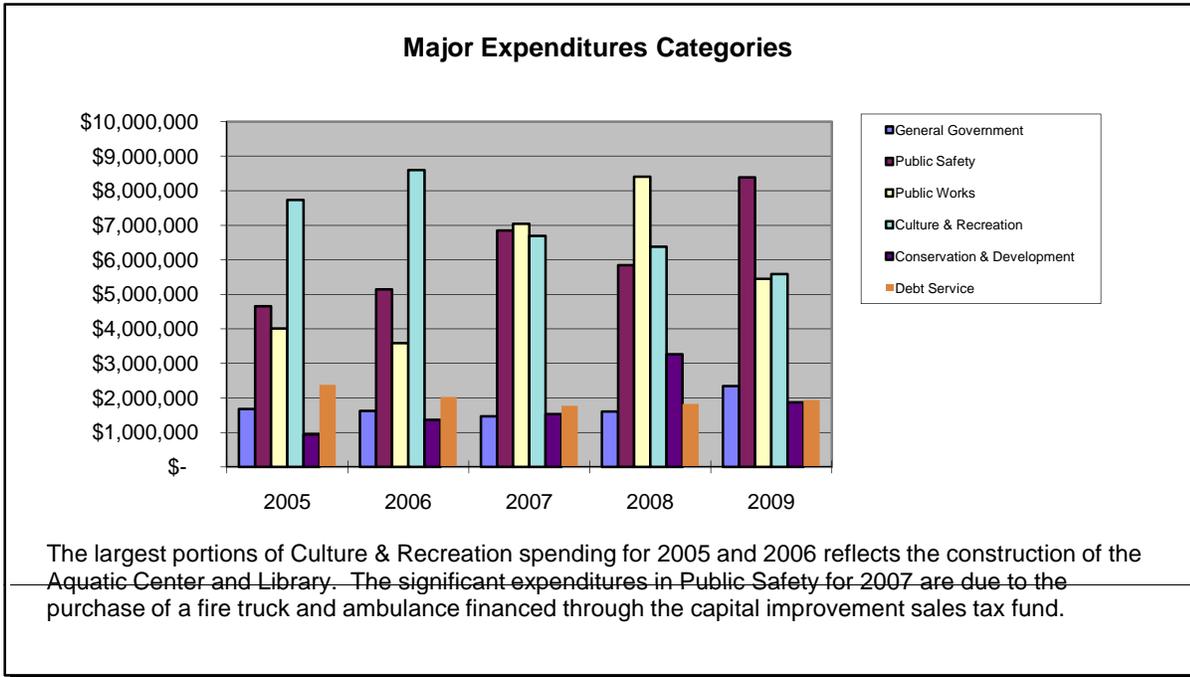
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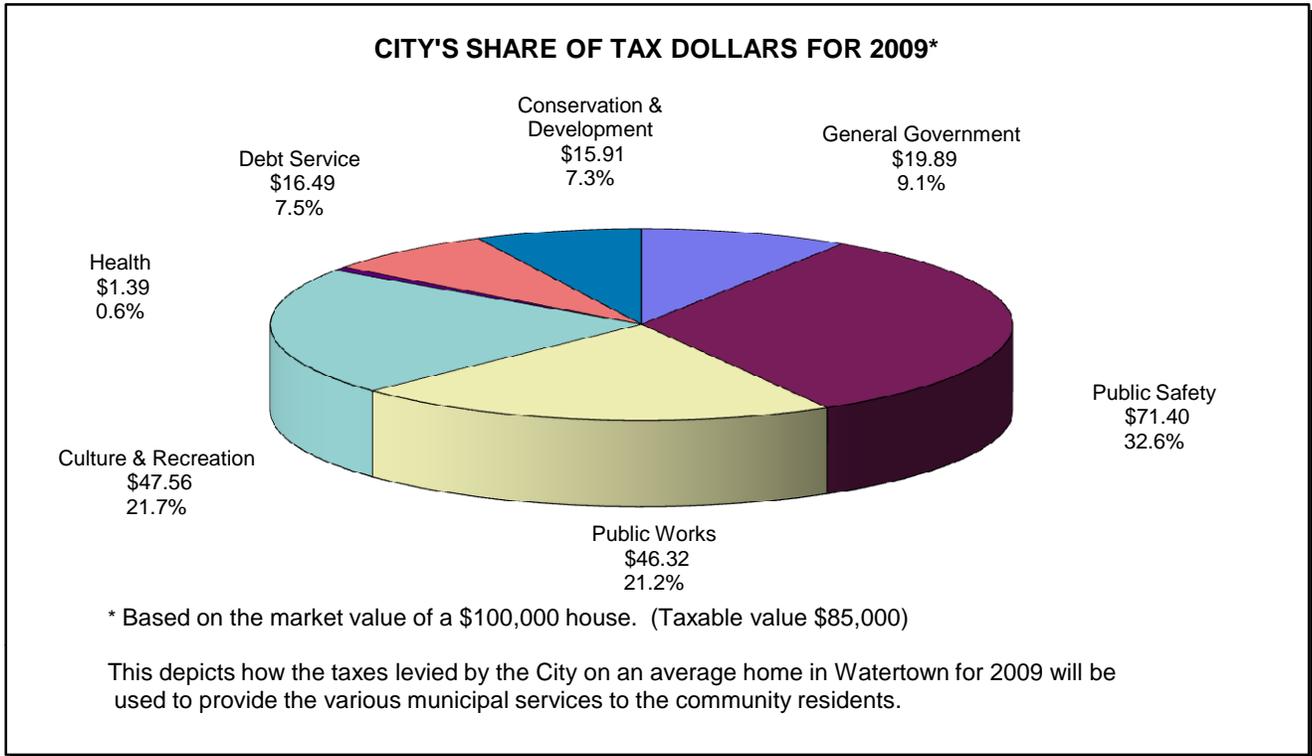
EXPENDITURE TRENDS

ALL GOVERNMENTAL FUNDS

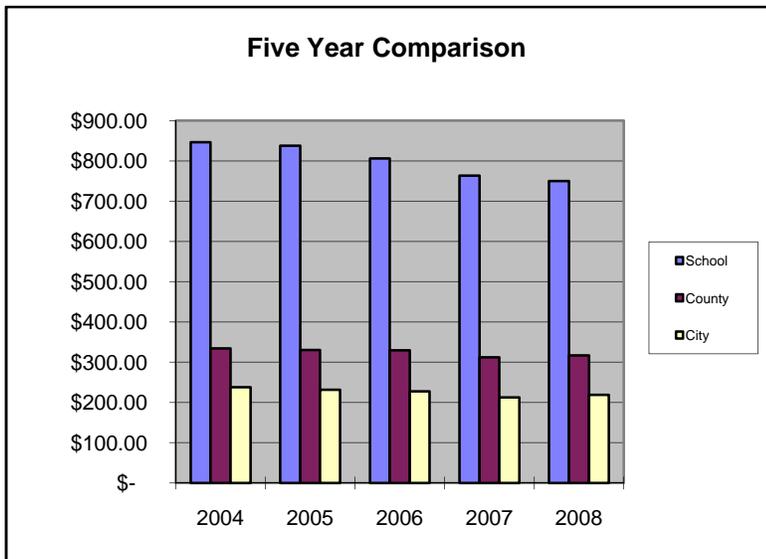
(Excluding transfers between governmental funds)



PROPERTY TAX



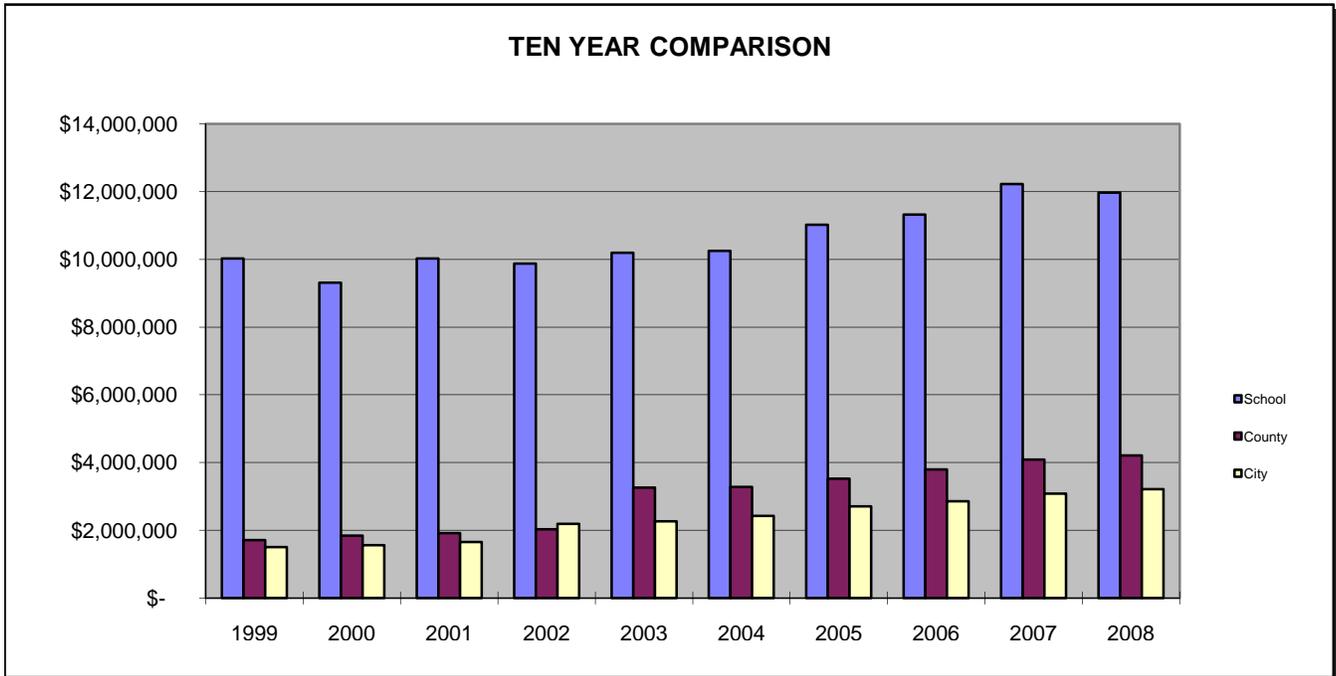
The homeowner's bill for total taxes for 2009 would be :



	ANNUALLY
CITY	\$ 218.96
COUNTY	\$ 316.71
SCHOOL	\$ 749.70
TOTAL	\$ 1,285.37

Note: Year listed at left is the year of levy with taxes to be collected in the following year (for example, 2008 to be collected in 2009). 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 1.07 mill levied for property owners in the Lake Kampeska Water project for year 1999, .82 for 2000, .85 for 2001, .87 for 2002, .86 for 2003, .76 for 2004, .76 for 2005, .69 for 2006, .58 for 2007 and .54 for 2008.

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: 2008 tax collected in 2009).

CITY TAX LEVY COMPARISON

	2005 Dollars	2006 Dollars	2007 Dollars	2008 Dollars
Tax Levy	\$ 2,709,691	\$ 2,853,893	\$ 3,086,308	\$ 3,210,432
Percent Change	11.90%	5.32%	8.14%	4.02%
Mills	2.73	2.68	2.50	2.58
Taxes on a house with a Market Value of \$100,000	\$ 231.80	\$ 227.55	\$ 212.25	\$ 218.96
Percent Change	-2.64%	-1.83%	-6.72%	3.16%
Taxable Value	\$ 907,812,117	\$ 979,502,665	\$ 1,114,013,437	\$ 1,130,075,936
Percent Change	0.47%	7.90%	13.73%	1.44%

NOTE: Included in the 2005 levy is .445 mills levied on property within the City of Watertown for the Event Center GO Bond issue, .424 for 2006, .386 for 2007, .389 for 2008.

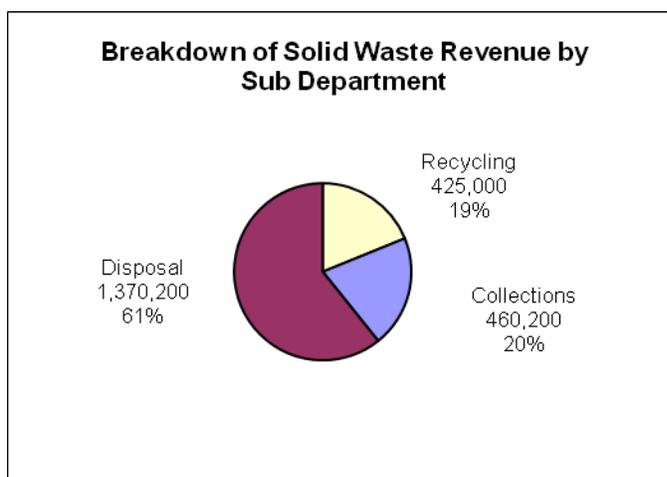
Analysis of Major Revenue Sources – Enterprise Funds

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 2009.

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

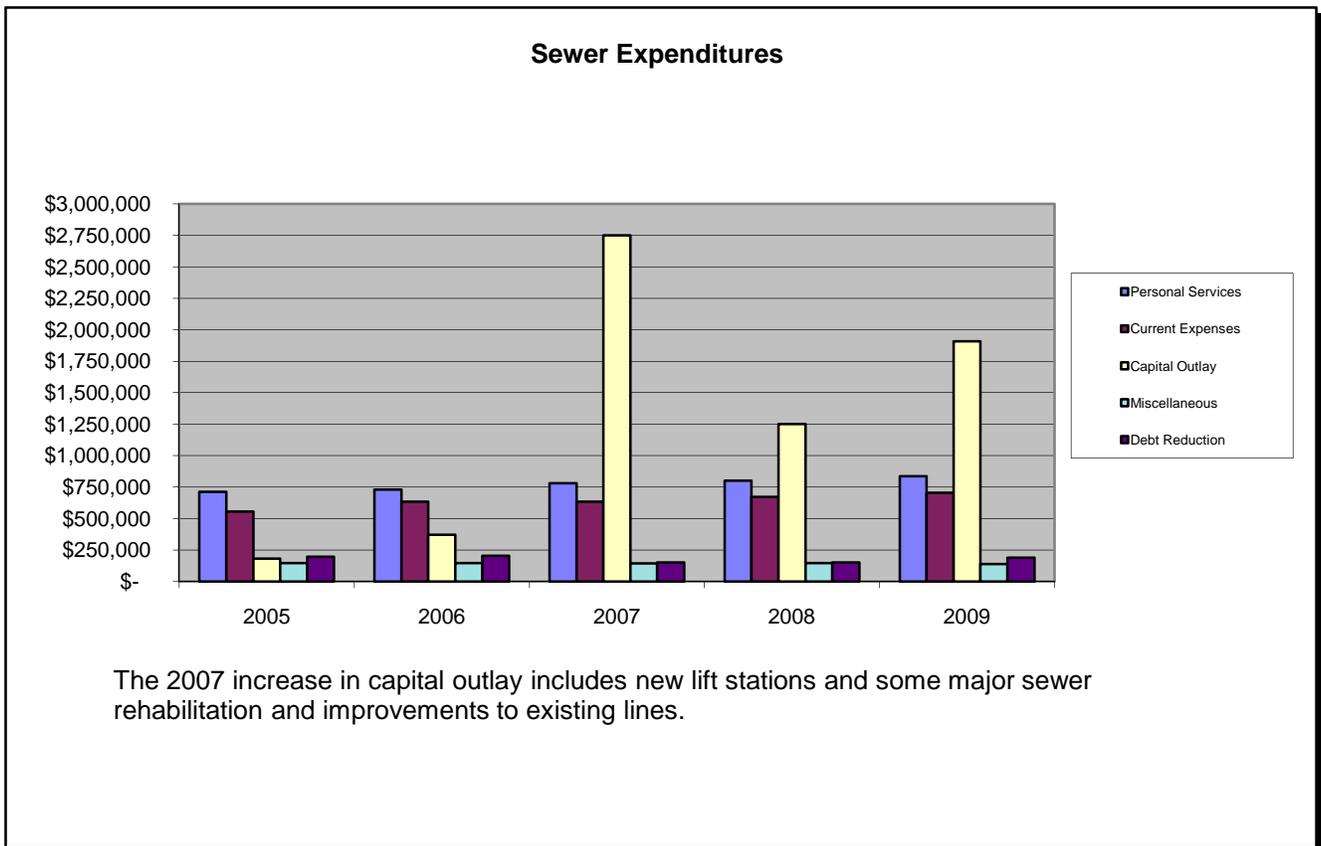
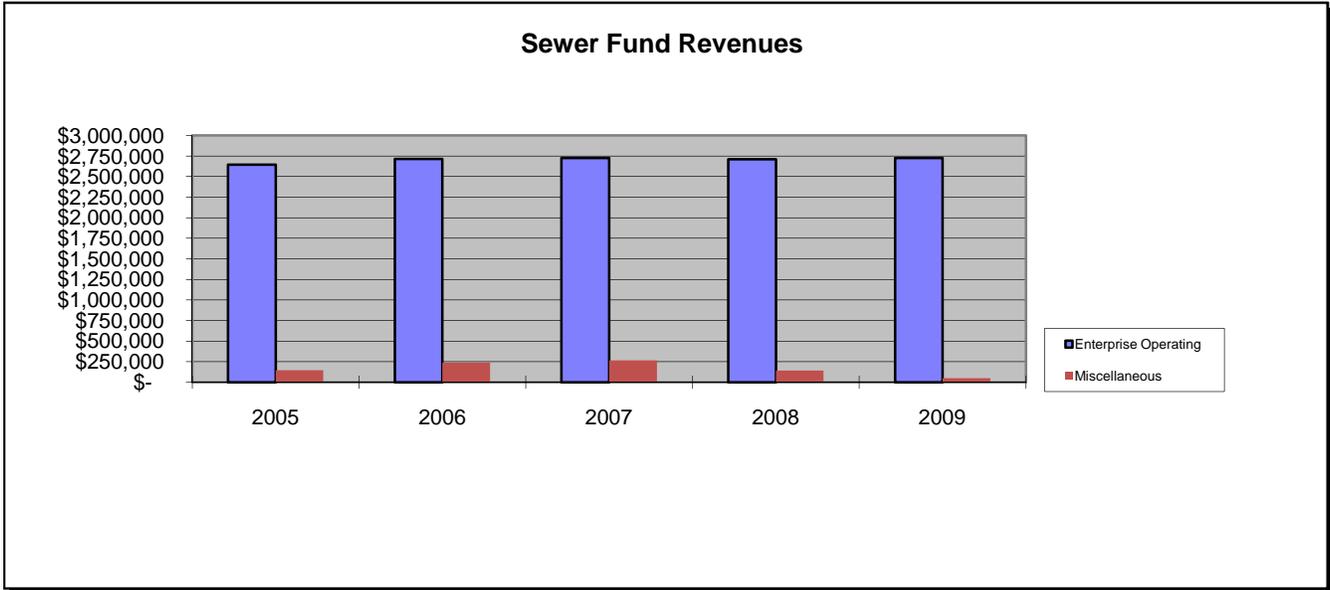


divided into three sub-departments each contributing to the operating revenues. Collection of lawn waste and recyclables is included as part of the fee paid by customers for collection of residential solid waste. Residents can purchase a special container for yard waste and, in 2008, wheeled recycle containers could be purchased through the City. Containers for yard waste and recyclables are to be priced at cost therefore no actual profit will be recognized. The 2009 total budgeted revenues of \$2,255,400 is based on no increase in collection charges or tipping fees, the customer base experiencing slight growth, and overall usage remaining relatively constant.

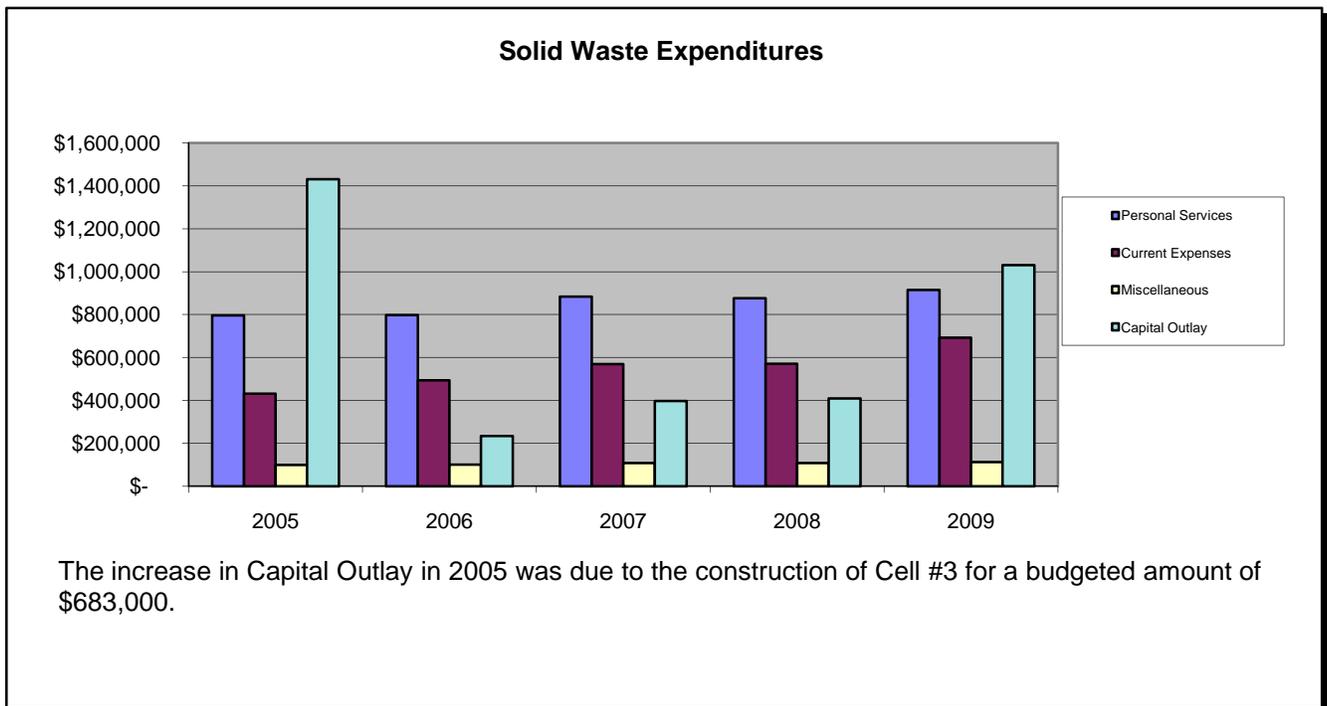
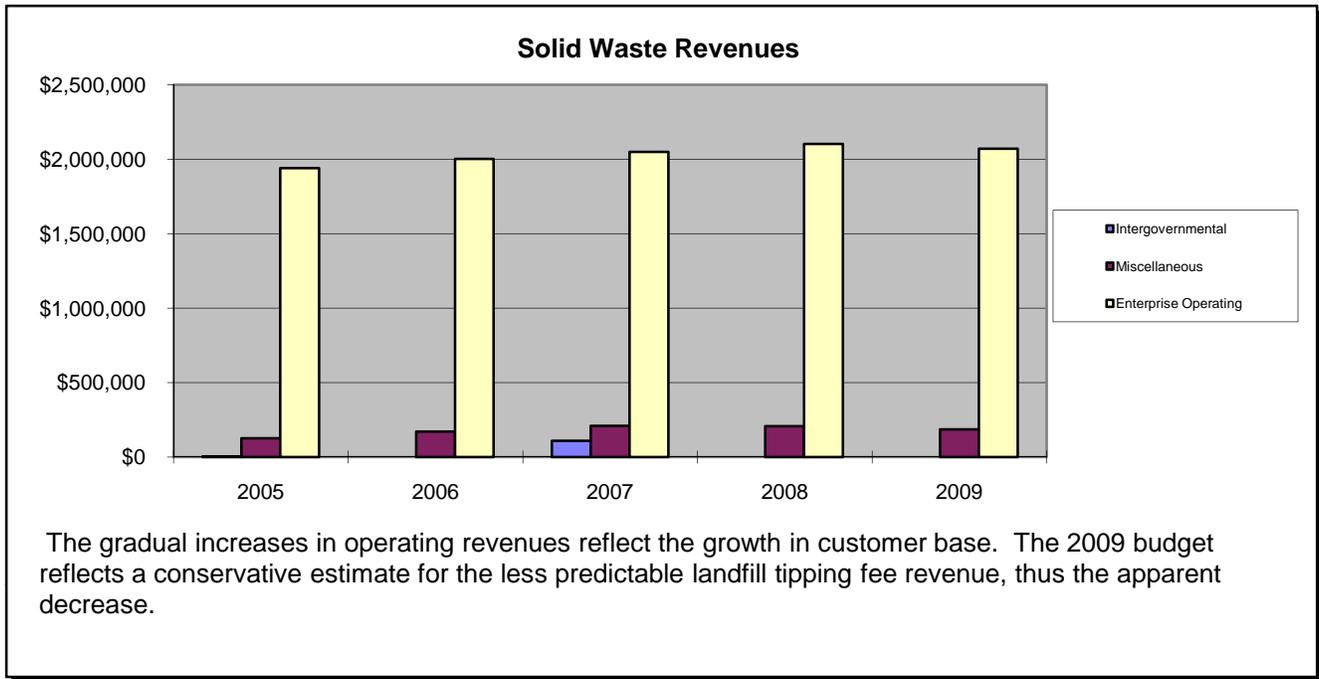
Airport:

Airport operating revenues are generated from landing fees, rentals, commissions and farming operations of the airport land. The most significant "revenues" (capital contributions) at the Airport 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 2009 grant revenue is \$464,850. 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.

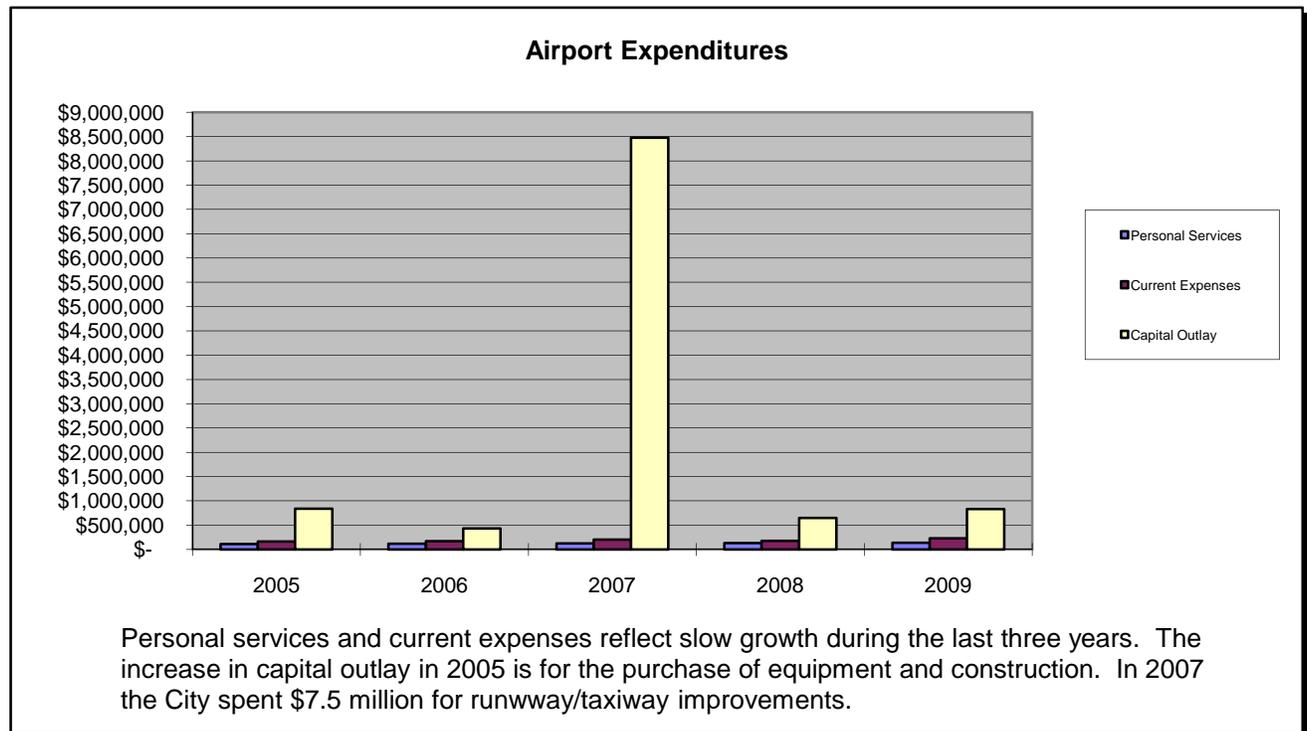
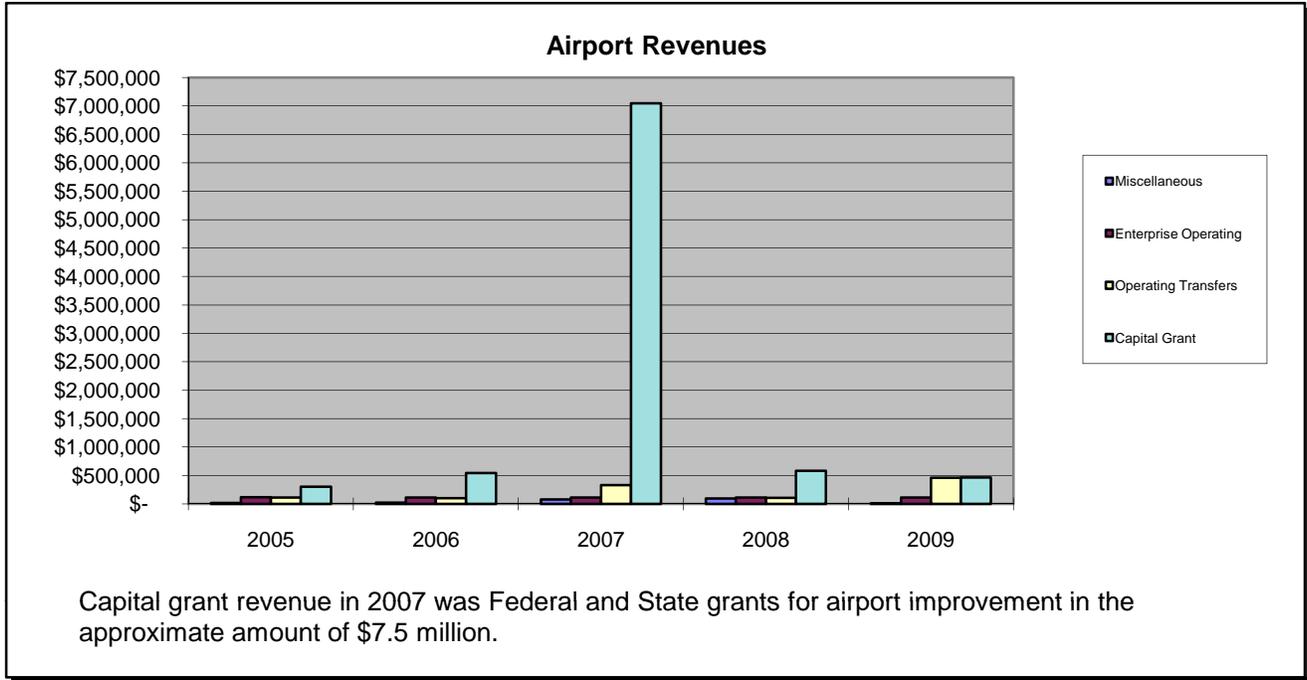
REVENUE & EXPENDITURE TRENDS **SEWER ENTERPRISE FUNDS**



REVENUE & EXPENDITURE TRENDS
SOLID WASTE ENTERPRISE FUNDS



REVENUE & EXPENDITURE TRENDS **AIRPORT ENTERPRISE FUNDS**



GENERAL FUND EXPENDITURES						
	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
101 GENERAL FUND						
410 GENERAL GOVERNMENT						
411 LEGISLATIVE						
411.10 Mayor & City Council	229,672	238,700	222,189	245,500	245,500	245,500
411.50 Contingency Account	-	500,000	-	500,000	500,000	500,000
TOTAL LEGISLATIVE	229,672	738,700	222,189	745,500	745,500	745,500
415 FINANCIAL ADMINISTRATION						
415.20 Attorney	127,895	140,150	125,844	139,500	138,000	138,000
415.30 Finance Office	474,416	543,850	482,760	580,250	580,250	580,250
415.41 Civil Service	13,716	9,200	12,397	12,950	12,950	12,950
415.60 Insurance & Bonds	-	-	-	-	-	-
TOTAL FINANCIAL ADMINISTRATION	616,027	693,200	621,002	732,700	731,200	731,200
419 OTHER						
419.15 Contr. to External Organizations	211,906	212,200	218,200	289,100	274,300	274,300
419.33 Information Technology	42,592	55,850	52,730	78,500	73,100	73,100
419.41 City Hall	44,447	49,600	41,982	50,250	50,250	50,250
419.60 Engineering Department	324,559	468,550	448,654	487,900	462,900	462,900
TOTAL OTHER	623,504	786,200	761,567	905,750	860,550	860,550
420 PUBLIC SAFETY						
421 POLICE						
421.00 Police Department	2,955,954	2,846,800	2,718,156	3,003,100	2,961,000	2,961,000
TOTAL POLICE	2,955,954	2,846,800	2,718,156	3,003,100	2,961,000	2,961,000
422 FIRE DEPARTMENT						
422.20 Fire Fighting	1,627,423	1,620,200	1,608,342	1,820,800	1,563,000	1,563,000
422.91 Ambulance	909,224	972,200	968,963	1,054,900	983,550	983,550
TOTAL FIRE DEPARTMENT	2,536,647	2,592,400	2,577,306	2,875,700	2,546,550	2,546,550
430 PUBLIC WORKS						
430 PUBLIC WORKS						
430.10 Public Works Director	144,528	156,800	153,728	164,750	164,750	164,750
TOTAL PUBLIC WORKS	144,528	156,800	153,728	164,750	164,750	164,750
431 STREETS AND HIGHWAYS						
431.20 Street Department	1,413,224	1,834,450	1,807,888	1,655,700	1,614,400	1,614,400
431.25 Snow Removal	312,798	180,050	170,845	212,700	212,700	212,700
431.60 Street Lighting	312,914	350,000	343,146	410,000	410,000	410,000
TOTAL STREETS AND HIGHWAYS	2,038,936	2,364,500	2,321,880	2,278,400	2,237,100	2,237,100
432 SANITATION						
432.54 Water Resources	98,145	95,950	65,020	152,000	91,500	91,500
TOTAL SANITATION	98,145	95,950	65,020	152,000	91,500	91,500
437 CEMETERY						
437.00 Cemetery	142,952	182,950	177,098	228,550	164,550	164,550
TOTAL CEMETERY	142,952	182,950	177,098	228,550	164,550	164,550
440 HEALTH & WELFARE						
441.32 Mosquito Control	92,838	103,800	59,686	91,800	91,800	91,800
441.43 Animal Control	59,132	63,250	62,450	71,400	71,400	71,400
TOTAL HEALTH & WELFARE	151,970	167,050	122,135	163,200	163,200	163,200
450 CULTURE & RECREATION						
452 PARKS						
452.40 Forestry	195,135	198,630	184,814	226,650	226,650	226,650
TOTAL PARKS	195,135	198,630	184,814	226,650	226,650	226,650
455 LIBRARY						
455.00 Library	785,421	801,050	798,880	844,350	842,350	842,350
TOTAL LIBRARY	785,421	801,050	798,880	844,350	842,350	842,350
460 CONSERVATION AND DEVELOPMENT						
465 PLANNING & ZONING						
465.12 Planning & Zoning Department	306,304	372,150	361,191	490,950	389,950	389,950
TOTAL PLANNING & ZONING	306,304	372,150	361,191	490,950	389,950	389,950

**GENERAL FUND
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
490 MISCELLANEOUS						
493 TRANSFERS						
493.11 Transfer Out - Park & Rec	1,297,000	1,250,000	1,250,000	1,350,000	1,350,000	1,350,000
493.12 Trans Out - Airport	100,000	100,000	100,000	140,000	140,000	140,000
493.13 Trans Out - Sioux River Proj	-	80,000	67,498	50,000	50,000	50,000
493.14 Transfer Out - Rec Center	19,000	10,000	10,000	25,000	25,000	25,000
493.22 Transfer Out - TR Fresh Water Inst.	30,000	-	-	-	-	-
TOTAL TRANSFERS	1,446,000	1,440,000	1,427,498	1,565,000	1,565,000	1,565,000
TOTAL GENERAL FUND	12,271,195	13,436,380	12,512,463	14,376,600	13,689,850	13,689,850
CAPITAL OUTLAY ACCUMULATION: CARRIED OVER FROM 2008 ACCUMULATED IN 2009						584,618 702,675
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						1,287,293
ENDING FUND BALANCE						3,516,001
TOTAL GENERAL FUND REQUIREMENTS						18,493,144

**GENERAL FUND
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
MAYOR & CITY COUNCIL						
360 MISCELLANEOUS						
411.10 36909 Other Misc. Revenue	325	-	-	-	-	-
TOTAL MISCELLANEOUS	325	-	-	-	-	-
TOTAL MAYOR & CITY COUNCIL	325	-	-	-	-	-
COURT						
350 FINES & FORFEITS						
412.60 35101 Court Fines	52,640	42,000	42,885	42,000	42,000	42,000
TOTAL FINES & FORFEITS	52,640	42,000	42,885	42,000	42,000	42,000
TOTAL COURT	52,640	42,000	42,885	42,000	42,000	42,000
ATTORNEY						
360 MISCELLANEOUS REVENUES						
415.20 36909 Other Misc. Revenue	40,530	21,000	21,022	21,000	21,000	21,000
TOTAL MISCELLANEOUS REVENUES	40,530	21,000	21,022	21,000	21,000	21,000
TOTAL ATTORNEY	40,530	21,000	21,022	21,000	21,000	21,000
FINANCE OFFICE						
310 TAXES						
415.30 31101 Property Taxes	2,204,661	2,351,280	2,349,025	2,478,425	2,478,425	2,478,425
31102 Delinquent	68	-	-	-	-	-
31107 Mobile Home Taxes	2,373	2,000	1,618	1,500	1,500	1,500
31300 Sales Tax and Use Tax	5,733,981	5,522,000	5,954,890	6,074,000	6,074,000	6,074,000
31305 Sales Tax - Audits	14,606	-	42,807	-	-	-
31400 Gross Rec & Business Tax	280,417	215,000	300,238	300,000	300,000	300,000
31901 Penalty & Interest	5,115	3,100	1,036	1,000	1,000	1,000
TOTAL TAXES	8,241,221	8,093,380	8,649,614	8,854,925	8,854,925	8,854,925
320 LICENSES & PERMITS						
415.30 32101 Alcoholic Bev License	56,375	55,000	55,975	56,000	56,000	56,000
32106 Prof & Occupational	10,313	9,100	9,985	10,000	10,000	10,000
32107 Amusements	3,912	4,500	3,412	3,400	3,400	3,400
32108 Sign Licenses	-	-	-	-	-	-
32111 Video Lottery License	20,200	18,500	20,950	21,000	21,000	21,000
32208 Bicycle Licenses	-	-	-	-	-	-
TOTAL LICENSES & PERMITS	90,800	87,100	90,322	90,400	90,400	90,400
330 INTERGOVERNMENTAL REVENUE						
415.30 33503 Bank Franchise Tax	217,626	82,000	194,684	125,000	125,000	125,000
33508 Liquor Tax Reversion	110,125	110,000	107,700	105,000	105,000	105,000
33900 Pmt. In Lieu of Taxes	18,795	18,500	17,661	17,500	17,500	17,500
TOTAL INTERGOVERNMENTAL REVENUE	346,546	210,500	320,046	247,500	247,500	247,500

GENERAL FUND
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
360 MISCELLANEOUS REVENUE						
415.30 36100 Interest Earned	285,613	270,000	291,000	270,000	270,000	270,000
36900 Payment in Lieu of Taxes	-	-	58	-	-	-
36909 Other Misc. Revenue	22,479	15,300	8,754	8,600	8,600	8,600
36910 Cash Short & Over	(2)	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	308,090	285,300	299,812	278,600	278,600	278,600
390 OTHER FINANCING SOURCES						
415.30 39101 Sale of General Fixed Assets	13,723	-	242	-	-	-
39111 Trans In - Municipal Utilities Fund	845,000	1,045,000	1,045,000	1,098,000	1,098,000	1,098,000
39119 Transfer In - Solid Waste & Sewer Funds	252,300	254,800	254,800	251,600	251,600	251,600
TOTAL OTHER FINANCING SOURCES	1,111,023	1,299,800	1,300,042	1,349,600	1,349,600	1,349,600
TOTAL FINANCE OFFICE	10,097,680	9,976,080	10,659,835	10,821,025	10,821,025	10,821,025
CIVIL SERVICE						
360 MISCELLANEOUS REVENUES						
415.41 36909 Other Misc. Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
TOTAL CIVIL SERVICE	-	-	-	-	-	-
CITY HALL						
360 MISCELLANEOUS REVENUE						
419.41 36909 Other Misc. Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
TOTAL CITY HALL	-	-	-	-	-	-
ENGINEERING DEPARTMENT						
320 LICENSES & PERMITS						
419.60 32205 Grading/Excavation Permits	405	300	160	200	200	200
TOTAL LICENSES & PERMITS REVENUE	405	300	160	200	200	200
340 CHARGES FOR GOODS AND SERVICES						
419.60 34105 Sale of Maps and Publ	520	300	394	300	300	300
TOTAL CHARGES FOR GOODS & SERVICES	520	300	394	300	300	300
360 MISCELLANEOUS REVENUE						
419.60 36909 Other Misc. Revenue	1,939	200	825	200	200	200
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,939	200	825	200	200	200
390 OTHER FINANCING SOURCES						
419.60 39101 Sale of Gen Fixed Assets	264	-	-	500	500	500
TOTAL OTHER FINANCING SOURCES	264	-	-	500	500	500
TOTAL ENGINEERING DEPARTMENT	3,128	800	1,378	1,200	1,200	1,200
POLICE DEPARTMENT						
330 INTERGOVERNMENTAL REVENUE						
421.00 33120 TSA Airport Grant	32,565	35,000	37,601	39,000	39,000	39,000
33130 Title V Grant	-	-	4,000	35,000	35,000	35,000
33140 JAIB Grant	-	-	-	-	-	-
33141 Edward Byrne Grant	-	147,500	-	139,000	139,000	139,000
33142 BPV Grant	-	1,900	2,440	-	-	-
33144 NIBRS Grant	-	-	1,015	500	500	500
33402 COPS Grant	11,349	8,100	29,635	-	-	-
33403 Highway Safety Grant	36,403	22,500	30,904	54,000	54,000	54,000
33499 Other State Grants	26,350	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	106,667	215,000	105,595	267,500	267,500	267,500
340 CHARGES FOR GOODS AND SERVICES						
421.00 34201 Special Police Services	37,046	55,300	73,427	60,000	60,000	60,000
TOTAL CHARGES FOR GOODS & SERVICES	37,046	55,300	73,427	60,000	60,000	60,000

GENERAL FUND
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
350 FINES AND FORFEITS						
421.00 35103 Parking Fines	23,113	16,000	16,187	16,000	16,000	16,000
TOTAL FINES AND FORFEITS	23,113	16,000	16,187	16,000	16,000	16,000
360 MISCELLANEOUS REVENUE						
421.00 36710 DARE Donations	7,050	6,000	6,000	6,000	6,000	6,000
36712 K-9 Donations	46,098	1,000	1,000	5,000	5,000	5,000
36714 Explorer Donations	750	500	600	600	600	600
36725 Camp Chance	10,415	13,000	6,000	6,000	6,000	6,000
36909 Other Misc. Revenue	46,266	43,300	30,242	35,700	35,700	35,700
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	110,579	63,800	43,842	53,300	53,300	53,300
390 OTHER FINANCING SOURCES						
39101 Sale of Gen. Fixed Assets	2,789	-	2,046	-	-	-
TOTAL OTHER FINANCING SOURCES	2,789	-	2,046	-	-	-
TOTAL POLICE DEPARTMENT	280,194	350,100	241,096	396,800	396,800	396,800
FIREFIGHTING						
330 INTERGOVERNMENTAL REVENUE						
422.20 33113 FEMA SAFER Grant	-	-	29,600	77,500	77,500	77,500
33115 Homeland Security Grant	16,983	137,400	-	-	-	-
33131 Dept of Justice Grant	-	-	-	-	-	-
33401 Fire Protection Grant	42,586	-	38,939	-	-	-
33512 Fire Ins Premium Reversion	58,917	60,000	60,000	62,000	62,000	62,000
TOTAL INTERGOVERNMENTAL REVENUE	118,486	197,400	128,539	139,500	139,500	139,500
340 CHARGES FOR GOODS AND SERVICES						
422.20 34202 Fire Protection Services	34,580	34,600	34,580	34,600	34,600	34,600
34203 Haz-Mat Response Charges	5,036	-	3,682	-	-	-
TOTAL CHARGES FOR GOODS & SERVICES	39,616	34,600	38,262	34,600	34,600	34,600
360 MISCELLANEOUS REVENUE						
422.20 36700 Donations	-	-	39,107	4,000	4,000	4,000
36909 Other Misc. Revenue	33,988	27,500	25,103	27,000	27,000	27,000
TOTAL MISCELLANEOUS REVENUE	33,988	27,500	64,210	31,000	31,000	31,000
390 OTHER FINANCING SOURCES						
422.20. 39101 Sale of Gen. Fixed Assets	1,261	-	13	-	-	-
TOTAL OTHER FINANCING SOURCES	1,261	-	13	-	-	-
TOTAL FIREFIGHTING	193,351	259,500	231,024	205,100	205,100	205,100
AMBULANCE						
340 CHARGES FOR GOODS AND SERVICES						
422.91 34207 Ambulance Charges	609,297	702,000	662,000	670,000	670,000	670,000
TOTAL CHARGES FOR GOODS & SERVICES	609,297	702,000	662,000	670,000	670,000	670,000
360 MISCELLANEOUS REVENUE						
422.91 36909 Other Misc. Revenue	27,152	23,300	21,818	21,000	21,000	21,000
TOTAL MISCELLANEOUS REVENUE	27,152	23,300	21,818	21,000	21,000	21,000
TOTAL AMBULANCE	636,449	725,300	683,818	691,000	691,000	691,000
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 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
STREET DEPARTMENT							
310 TAXES							
431.20	31204 Weed Assessments	2,588	1,500	2,025	1,700	1,700	1,700
	TOTAL TAXES	2,588	1,500	2,025	1,700	1,700	1,700
330 INTERGOVERNMENTAL REVENUE							
431.20	33126 Transit System Grant	-	-	-	-	-	-
	33506 Motor Vehicle License	85,158	81,000	87,000	87,000	87,000	87,000
	33507 State Highway & Bridge	259,098	262,000	274,600	275,000	275,000	275,000
	33801 County Road	23,002	23,000	23,000	23,000	23,000	23,000
	33803 Wheel Tax	6,036	6,000	6,031	6,000	6,000	6,000
	TOTAL INTERGOVERNMENTAL	373,294	372,000	390,630	391,000	391,000	391,000
340 CHARGES FOR GOODS AND SERVICES							
431.20	34309 Other	10,430	2,000	5,144	2,000	2,000	2,000
	TOTAL CHARGES FOR GOODS & SERVICES	10,430	2,000	5,144	2,000	2,000	2,000
360 MISCELLANEOUS REVENUE							
431.20	36301 Special Assessments	176,440	31,500	57,203	30,000	30,000	30,000
	36302 Int./Penalty Coll by County	16,791	21,000	15,743	10,000	10,000	10,000
	36909 Other Misc. Revenue	14,610	10,500	5,671	4,100	4,100	4,100
	TOTAL MISCELLANEOUS REVENUE	207,841	63,000	78,617	44,100	44,100	44,100
390 OTHER FINANCING SOURCES							
431.20	39101 Sale of Gen Fixed Assets	681	-	487	-	-	-
	TOTAL OTHER FINANCING SOURCES	681	-	487	-	-	-
	TOTAL STREET DEPARTMENT	594,834	438,500	476,903	438,800	438,800	438,800
WATER RESOURCES							
360 MISCELLANEOUS REVENUE							
432.54	36301 Special Assessments	3,348	-	2,858	-	-	-
	TOTAL MISCELLANEOUS REVENUE	3,348	-	2,858	-	-	-
	TOTAL WATER RESOURCES	3,348	-	2,858	-	-	-
CEMETERY							
380 ENTERPRISE OPERATING REVENUE							
437.00	38601 Sale of Lots	44,440	50,000	51,520	50,000	50,000	50,000
	38602 Grave Digging Charges	58,850	50,000	61,239	58,000	58,000	58,000
	38603 Annual & Perpetual Care	2,420	1,500	3,760	3,000	3,000	3,000
	38607 Recording Fees	544	500	624	500	500	500
	38609 Other	4,186	4,000	4,620	4,000	4,000	4,000
	TOTAL ENTERPRISE OPERATING REVENUE	110,440	106,000	121,763	115,500	115,500	115,500
390 OTHER FINANCING SOURCES							
437.00	39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
	TOTAL CEMETERY	110,440	106,000	121,763	115,500	115,500	115,500
HEALTH REGULATION & INSPECTION							
320 LICENSES AND PERMITS							
441.30	32102 Health Permits	-	-	-	-	-	-
	TOTAL LICENSES AND PERMITS	-	-	-	-	-	-
	TOTAL HEALTH REGULATION & INSPECTION	-	-	-	-	-	-
MOSQUITO CONTROL							
330 INTERGOVERNMENTAL REVENUE							
441.32	33116 Mosquito Control Grant	12,500	46,000	-	-	-	-
	33499 Other State Grants	27,371	-	10,293	-	-	-
	36909 Other Misc. Revenue	23	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	39,894	46,000	10,293	-	-	-
	TOTAL MOSQUITO CONTROL	39,894	46,000	10,293	-	-	-

		GENERAL FUND REVENUES					
		ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
ANIMAL CONTROL							
340 CHARGES FOR GOODS AND SERVICES							
441.43	34505 Animal Control & Shelter Fees	1,795	2,000	2,000	2,000	2,000	2,000
	TOTAL CHARGES FOR GOODS & SERVICES	1,795	2,000	2,000	2,000	2,000	2,000
ANIMAL CONTROL		1,795	2,000	2,000	2,000	2,000	2,000
FORESTRY							
320 LICENSES & PERMITS							
452.40	32109 Other	20	20	13	-	-	-
	TOTAL LICENSES & PERMITS	20	20	13	-	-	-
360 MISCELLANEOUS REVENUE							
452.40	36909 Other Misc. Revenue	4,544	4,000	3,524	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE	4,544	4,000	3,524	3,500	3,500	3,500
TOTAL FORESTRY		4,564	4,020	3,537	3,500	3,500	3,500
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	1,250	1,250	1,250
	TOTAL CHARGES FOR GOODS AND SERVICES	1,245	1,245	1,245	1,250	1,250	1,250
360 MISCELLANEOUS REVENUE							
455.00	36909 Other Misc. Revenue	-	-	-	-	-	-
	36910 Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
390 OTHER FINANCING SOURCES							
455.00	39101 Sale of Gen Fixed Assets	600	-	139	-	-	-
	TOTAL OTHER FINANCING SOURCES	600	-	139	-	-	-
TOTAL LIBRARY		2,095	1,495	1,634	1,500	1,500	1,500
PLANNING AND ZONING DEVELOPMENT SERVICES							
320 LICENSES AND PERMITS							
465.12	32201 Building Permits	200,007	130,000	140,000	130,000	130,000	130,000
	32205 Excavation Permits	3,740	1,000	1,800	1,500	1,500	1,500
	32210 Moving Permits	1,175	700	1,000	1,000	1,000	1,000
	32211 Sign Permits	3,725	2,000	2,000	2,000	2,000	2,000
	TOTAL LICENSES AND PERMITS	208,647	133,700	144,800	134,500	134,500	134,500
340 CHARGES FOR GOODS AND SERVICES							
465.12	34103 Zoning & Subdivision Fees	18,606	15,000	8,000	10,000	10,000	10,000
	TOTAL CHARGES FOR GOODS & SERVICES	18,606	15,000	8,000	10,000	10,000	10,000
360 MISCELLANEOUS REVENUE							
465.12	36909 Other Misc Revenue	9,514	9,000	8,720	11,000	11,000	11,000
	36910 Cash Over & Short	18	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	9,532	9,000	8,720	11,000	11,000	11,000
390 OTHER FINANCING SOURCES							
465.12	39101 Sale of Gen Fixed Assets	504	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	504	-	-	-	-	-
TOTAL PLANNING AND ZONING DEVEL. SERVICES		237,289	157,700	161,519	155,500	155,500	155,500
TOTAL GENERAL FUND		12,298,556	12,130,495	12,661,567	12,894,925	12,894,925	12,894,925
ESTIMATED FUND BALANCE 12-31-08							5,722,132
MEANS OF FINANCE - SUBTOTAL							18,617,057
LESS 5% UNEXPENDABLE PROPERTY TAXES							(123,913)
TOTAL GENERAL FUND MEANS OF FINANCE							18,493,144

SPECIAL REVENUE FUNDS

PARK AND RECREATION EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
201 PARKS AND RECREATION FUND						
450 CULTURE & RECREATION						
451.21 Supervision	179,988	189,100	179,720	188,250	188,250	188,250
451.23 Recreation	232,559	240,900	248,418	300,300	300,300	300,300
451.25 Golf Course	450,565	444,200	438,896	490,450	490,450	490,450
451.26 Family Aquatics Center	254,044	279,700	263,774	292,750	292,750	292,750
451.27 Softball/Baseball Complex	17,463	29,050	34,118	21,800	21,800	21,800
451.28 Auditorium	84,545	90,900	88,314	101,150	101,150	101,150
451.34 Zoo	641,482	672,550	677,647	758,050	758,050	758,050
451.35 Ice Arena	54,905	75,500	76,521	82,200	82,200	82,200
451.42 Park System	392,423	425,900	428,524	469,150	469,150	469,150
451.47 City Park & Camping	88,833	73,900	69,928	85,650	85,650	85,650
TOTAL PARKS AND RECREATION	2,396,807	2,521,700	2,505,859	2,789,750	2,789,750	2,789,750
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2008						91,391
ACCUMULATED IN 2009						119,525
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						210,916
ENDING FUND BALANCE						111,072
TOTAL PARKS AND RECREATION FUND REQUIREMENTS						3,111,738

PARK AND RECREATION REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
PARKS AND RECREATION SUPERVISION						
330 INTERGOVERNMENTAL REVENUE						
451.21 33113 FEMA	-	-	-	-	-	-
33499 Other State Grants	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
451.21 36100 Interest Earned	37,938	30,000	39,437	38,000	38,000	38,000
36211 Thunder Road Lease Inc.	7,288	7,000	7,002	7,000	7,000	7,000
36909 Other Misc Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	45,226	37,000	46,438	45,000	45,000	45,000
390 OTHER FINANCING SOURCES						
451.21 39101 Sale of Gen Fixed Assets	9,330	-	2,217	-	-	-
39112 Trans In - General Fund	1,297,000	1,250,000	1,250,000	1,350,000	1,350,000	1,350,000
39113 Trans In - BBB Sales Tax	68,000	68,000	68,000	68,000	68,000	68,000
TOTAL OTHER FINANCING SOURCES	1,374,330	1,318,000	1,320,217	1,418,000	1,418,000	1,418,000
TOTAL SUPERVISION	1,419,556	1,355,000	1,366,655	1,463,000	1,463,000	1,463,000
RECREATION PROGRAMS						
340 CHARGES FOR GOODS AND SERVICES						
451.23 34703 Senior Games	298	300	300	300	300	300
34730 Fees - Basketball - Youth	11,991	10,500	10,058	10,000	10,000	10,000
34731 Fees - Playground Adventures	3,737	3,800	4,793	4,300	4,300	4,300
34732 Fees - Baseball	10,588	9,500	14,130	13,000	13,000	13,000
34733 Fees - Basketball - Adult	20,050	17,500	21,276	20,000	20,000	20,000
34736 Fees - Youth Track	917	800	991	900	900	900
34737 Fees - Girls Softball	6,694	6,000	8,101	7,000	7,000	7,000
34738 Fees - Golf Lessons	1,899	1,700	2,816	2,500	2,500	2,500
34739 Fees - Gymnastics	2,264	2,200	2,217	2,000	2,000	2,000
34740 Fees - Pottery	4,922	4,000	5,273	4,500	4,500	4,500
34741 Fees - Tennis League	765	600	1,100	800	800	800
34742 Fees - Recreation 101	350	200	157	200	200	200
34743 Fees - Indoor Park	434	400	413	400	400	400
34744 Fees - Tennis	4,089	3,700	4,868	4,000	4,000	4,000
34745 Fees - Volleyball	3,517	2,000	4,398	3,500	3,500	3,500
34746 Fees - Sing	-	-	-	-	-	-
34747 Fees - Archery	1,472	1,400	1,879	1,500	1,500	1,500
34748 Fees - Gym	23	-	-	-	-	-
34749 Fees - Road Trips	3,393	2,100	3,836	3,000	3,000	3,000
34750 Fees - Natl Youth Sport Coaches	-	-	502	300	300	300
34751 Fees - Open Art	793	-	4,099	3,000	3,000	3,000
34754 Fees - Band	1,094	1,200	547	500	500	500
34755 Skate Park Admission Fee	-	-	481	300	300	300
34756 Fees - Adult Golf Lessons	509	700	1,184	700	700	700
34757 Fees - Youth Golf League	1,740	1,700	1,565	1,500	1,500	1,500
34758 Fees - Youth Volleyball	1,981	1,500	1,500	1,500	1,500	1,500
34759 Indoor Soccer League	2,760	2,500	2,500	2,500	2,500	2,500
TOTAL CHARGES FOR GOODS & SERVICES	86,280	74,300	98,984	88,200	88,200	88,200

**PARK AND RECREATION
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
360 MISCELLANEOUS REVENUE						
451.23 36700 Donations	8,000	7,000	9,676	33,000	33,000	33,000
36909 Other Misc. Revenue	284	1,200	4	100	100	100
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	8,284	8,200	9,680	33,100	33,100	33,100
TOTAL RECREATIONAL PROGRAMS	94,564	82,500	108,664	121,300	121,300	121,300
GOLF COURSE						
340 CHARGES FOR GOODS AND SERVICES						
451.25 34701 Golf Fees/Membership Fees	424,527	393,000	437,802	430,000	430,000	430,000
34707 Cart Storage	26,507	26,000	27,589	27,000	27,000	27,000
TOTAL CHARGES FOR GOODS & SERVICES	451,034	419,000	465,390	457,000	457,000	457,000
360 MISCELLANEOUS REVENUE						
451.25 36700 Donations	2,000	-	-	-	-	-
36909 Other Misc. Revenue	4,345	4,000	4,040	4,000	4,000	4,000
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	6,345	4,000	4,040	4,000	4,000	4,000
390 OTHER FINANCING SOURCES						
451.25 39101 Sale of Gen Fixed Assets	7	-	49	-	-	-
TOTAL OTHER FINANCING SOURCES	7	-	49	-	-	-
TOTAL GOLF COURSE	457,386	423,000	469,480	461,000	461,000	461,000
FAMILY AQUATIC CENTER-OUTDOOR						
340 CHARGES FOR GOODS AND SERVICES						
451.26 34702 Swimming Pool Fees	150,543	160,000	133,382	130,000	130,000	130,000
34704 Concessions	44,796	48,000	40,275	40,000	40,000	40,000
34711 Ice Arena/Pool Rental	4,177	3,500	3,634	4,800	4,800	4,800
34713 Aquatic Fees/Swim Class	17,846	16,000	20,794	19,000	19,000	19,000
TOTAL CHARGES FOR GOODS & SERVICES	217,362	227,500	198,085	193,800	193,800	193,800
360 MISCELLANEOUS REVENUE						
451.26 36700 Donations	982	-	100	-	-	-
36909 Other Misc. Revenue	1,430	800	2,072	1,000	1,000	1,000
36910 Cash Short & Over	(53)	-	6	-	-	-
TOTAL MISCELLANEOUS REVENUE	2,359	800	2,178	1,000	1,000	1,000
TOTAL AQUATIC CENTER - OUTDOOR	219,721	228,300	200,263	194,800	194,800	194,800
BASEBALL/SOFTBALL COMPLEX						
360 MISCELLANEOUS REVENUE						
451.27 36201 Rental - Lights	6,206	5,000	5,119	5,000	5,000	5,000
36909 Other Misc. Revenue	-	-	8,210	-	-	-
TOTAL MISCELLANEOUS REVENUE	6,206	5,000	13,329	5,000	5,000	5,000
TOTAL BASEBALL/SOFTBALL COMPLEX	6,206	5,000	13,329	5,000	5,000	5,000
AUDITORIUM						
340 CHARGES FOR GOODS AND SERVICES						
451.28 34705 Auditorium Use Charges	2,556	2,000	4,380	4,000	4,000	4,000
TOTAL CHARGES FOR GOODS & SERVICES	2,556	2,000	4,380	4,000	4,000	4,000
360 MISCELLANEOUS REVENUE						
451.28 36202 Rentals - Equipment	15	50	56	50	50	50
36909 Other Misc Revenue	511	450	499	500	450	450
TOTAL MISCELLANEOUS REVENUE	526	500	554	550	500	500
TOTAL AUDITORIUM	3,082	2,500	4,934	4,550	4,500	4,500
ZOO						
330 INTERGOVERNMENTAL REVENUE						
451.34 33107 IMLS Zoo Grant	3,372	2,054	6,555	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	3,372	2,054	6,555	-	-	-
340 CHARGES FOR GOODS AND SERVICES						
451.34 34700 Zoo - User Fees	111,889	108,000	110,262	108,000	108,000	108,000
34702 Fees - Admission & Program	12,690	12,000	12,972	12,000	12,000	12,000
TOTAL CHARGES FOR GOODS & SERVICES	124,579	120,000	123,233	120,000	120,000	120,000

**PARK AND RECREATION
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
360 MISCELLANEOUS REVENUE						
451.34 36206 Rentals - Trailer Court/House	14,010	4,800	4,950	4,800	4,800	4,800
36700 Donations	65,089	83,543	78,648	102,550	102,550	102,550
36909 Other Misc Revenue	245	200	237	200	200	200
36910 Cash Short & Over	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	79,344	88,543	83,835	107,550	107,550	107,550
390 OTHER FINANCING SOURCES						
451.34 39101 Sale of Gen Fixed Assets	500	1,000	500	1,000	1,000	1,000
TOTAL OTHER FINANCING SOURCES	500	1,000	500	1,000	1,000	1,000
TOTAL ZOO	207,795	211,597	214,124	228,550	228,550	228,550
ICE ARENA						
340 CHARGES FOR GOODS AND SERVICES						
451.35 34711 Rentals - Ice Arena	2,330	2,000	1,877	2,000	2,000	2,000
34712 Season & Daily Tickets	13,343	11,200	10,742	10,000	10,000	10,000
TOTAL CHARGES FOR GOODS & SERVICES	15,673	13,200	12,619	12,000	12,000	12,000
360 MISCELLANEOUS REVENUE						
451.35 36909 Other Misc. Revenue	-	-	-	-	-	-
36910 Cash Short & Over	11	-	32	-	-	-
TOTAL MISCELLANEOUS REVENUE	11	-	32	-	-	-
390 OTHER FINANCING SOURCES						
451.35 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL ICE ARENA	15,684	13,200	12,651	12,000	12,000	12,000
PARK SYSTEMS						
360 MISCELLANEOUS REVENUE						
451.42 36200 Rentals - Buildings	874	800	-	-	-	-
36202 Rentals - Equipment	233	-	865	800	800	800
36205 Garden Site Rentals	2,112	2,000	2,112	2,100	2,100	2,100
36207 Derby Downs Rental	778	500	723	700	700	700
36700 Donations	-	345	-	350	350	350
36713 Donations - Park Development	5,000	5,000	10,000	-	-	-
36909 Other Misc Revenue	1,189	300	3,614	3,500	3,500	3,500
TOTAL MISCELLANEOUS REVENUE	10,186	8,945	17,314	7,450	7,450	7,450
390 OTHER FINANCING SOURCES						
451.42 39101 Sale of Gen Fixed Assets	100	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	100	-	-	-	-	-
TOTAL PARK SYSTEMS	10,286	8,945	17,314	7,450	7,450	7,450
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	658	500	598	500	500	500
36203 Campground Rental	62,412	47,000	62,143	62,000	62,000	62,000
36204 Other	3,061	2,500	2,307	2,500	2,500	2,500
36909 Other Misc. Revenue	96	50	50	50	50	50
36910 Cash Short & Over	-	-	-	-	-	-
OTHER MISCELLANEOUS REVENUE	66,227	50,050	65,098	65,050	65,050	65,050
390 OTHER FINANCING SOURCES						
451.47 39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL CITY PARK AND CAMPING	66,227	50,050	65,098	65,050	65,050	65,050
TOTAL PARKS AND RECREATION	2,500,507	2,380,092	2,472,513	2,562,700	2,562,650	2,562,650
ESTIMATED FUND BALANCE 12-31-08						549,088
TOTAL PARKS & RECREATION MEANS OF FINANCE						3,111,738

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

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
203 SPECIAL 1% SALES TAX (BBB) FUND						
490 OTHER						
490.10 Conven & Visitors Bureau	279,852	293,300	301,764	336,600	346,600	346,600
490.11 Watertown Promotions	87,755	89,950	77,172	91,950	87,950	87,950
490.13 Other	238,000	238,000	238,000	238,000	238,000	238,000
TOTAL 1% SALES TAX (BBB)	605,607	621,250	616,937	666,550	672,550	672,550
ENDING FUND BALANCE						132,699
TOTAL BBB SALES TAX FUND REQUIREMENTS						805,249

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

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
SPECIAL 1% SALES TAX						
310 TAXES						
490.00 31301 Bed, Board & Booze Tax	643,207	613,000	641,000	654,000	654,000	654,000
31305 Sales Tax - Audits	(468)	-	-	-	-	-
TOTAL TAXES	642,739	613,000	641,000	654,000	654,000	654,000
360 MISCELLANEOUS REVENUE						
490.00 36100 Interest Earned	5,811	2,500	7,000	4,000	4,000	4,000
36909 Other Misc. Revenue	533	-	1,597	-	-	-
TOTAL MISCELLANEOUS REVENUE	6,344	2,500	8,597	4,000	4,000	4,000
TOTAL SPECIAL 1% SALES TAX	649,083	615,500	649,597	658,000	658,000	658,000
ESTIMATED FUND BALANCE 12-31-08						147,249
TOTAL SPECIAL 1% SALES TAX FUND MEANS OF FINANCE						805,249

COMMUNITY RECREATION CENTER
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
204 COMMUNITY RECREATION FUND						
450 CULTURE AND RECREATION						
451.22 Community Recreation Center	729,526	755,500	764,142	797,000	797,000	797,000
TOTAL RECREATION & CIVIC CENTER	729,526	755,500	764,142	797,000	797,000	797,000
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2008						23,333
ACCUMULATED IN 2009						16,200
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						39,533
ENDING FUND BALANCE						111,280
TOTAL RECREATION & CIVIC CENTER REQUIREMENTS						947,813

COMMUNITY RECREATION CENTER
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
CIVIC AND RECREATION CENTER						
340 CHARGES FOR GOODS AND SERVICES						
451.22 34701 Golf Fees/Membership Fees	437,834	469,000	455,000	463,000	463,000	463,000
34702 Fees - Admission & Program	151,533	140,000	150,000	151,500	151,500	151,500
34703 Senior Games	3	-	-	-	-	-
34706 H.B/R.B Court Fees	833	1,500	1,000	1,500	1,500	1,500
34709 Other	7,027	7,000	7,000	8,000	8,000	8,000
34710 Swim Pass Revenue	7,046	8,000	8,000	8,000	8,000	8,000
34711 Rentals - Pool (School)	20,697	20,000	20,000	20,000	20,000	20,000
34713 Aquatic Fees/Swim Class	33,376	33,000	34,000	34,500	34,500	34,500
34714 Enrollment Fee for Bldg	18,175	19,000	17,000	18,000	18,000	18,000
34717 Merchandise Revenue	12,737	15,000	13,000	15,000	15,000	15,000
TOTAL CHARGES FOR GOODS & SERVICES	689,261	712,500	705,000	719,500	719,500	719,500
360 MISCELLANEOUS REVENUE						
451.22 36100 Interest Earned	9,954	8,400	10,902	10,000	10,000	10,000
36200 Rentals - Buildings	12,276	13,000	12,000	12,000	12,000	12,000
36700 Donations	2,333	4,000	4,000	4,500	4,500	4,500
36909 Other Misc. Revenue	7,791	11,000	9,000	11,000	11,000	11,000
36910 Cash Short & Over	(4)	-	(2)	-	-	-
TOTAL MISCELLANEOUS REVENUE	32,350	36,400	35,900	37,500	37,500	37,500
390 OTHER FINANCING SOURCES						
451.22 39101 Sales of Gen Fixed Assets	-	100	51	-	-	-
39112 Trans In - General Fund	19,000	15,000	10,000	25,000	25,000	25,000
39113 Trans In - BBB Sales Tax	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	19,000	15,100	10,051	25,000	25,000	25,000
TOTAL CIVIC & RECREATION CENTER	740,611	764,000	750,951	782,000	782,000	782,000
ESTIMATED FUND BALANCE 12-31-08						165,813
TOTAL CIVIC & RECREATION CENTER FUND MEANS OF FINANCE						947,813

**CASUALTY RESERVE
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
205 CASUALTY RESERVE FUND						
490 OTHER						
495.00 Casualty Reserve Fund	-	100,000	33,105	90,000	90,000	90,000
TOTAL CASUALTY RESERVE FUND	-	100,000	33,105	90,000	90,000	90,000
ENDING FUND BALANCE						16
TOTAL CASUALTY RESERVE REQUIREMENTS						90,016

**CASUALTY RESERVE
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
CASUALTY RESERVE						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	-	-	-	3,150	3,150	3,150
36909 Other Misc. Revenue	-	-	19,971	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	19,971	3,150	3,150	3,150
TOTAL CASUALTY RESERVE	-	-	19,971	3,150	3,150	3,150
ESTIMATED FUND BALANCE 12-31-08						86,866
TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE						90,016

LIBRARY BUILDING
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
206 LIBRARY BUILDING FUND						
450 CULTURE AND RECREATION						
455.05 Library Building Fund	1,388,234	321,000	85,985	-	-	-
TOTAL LIBRARY BUILDING FUND	1,388,234	321,000	85,985	-	-	-
ENDING FUND BALANCE						
TOTAL LIBRARY BUILDING FUND REQUIREMENTS						-

LIBRARY BUILDING
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
LIBRARY BUILDING FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	103,321	-	24,453	-	-	-
36700 Donation	7,500	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	110,821	-	24,453	-	-	-
390 OTHER FINANCING SOURCES						
39121 Bond Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL LIBRARY BUILDING FUND	110,821	-	24,453	-	-	-
ESTIMATED FUND BALANCE 12-31-08						
TOTAL LIBRARY BUILDING FUND MEANS OF FINANCE						-

**CAPITAL IMPROVEMENT
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
212 CAPITAL IMPROVEMENT FUND						
420 PUBLIC SAFETY						
420.84 Public Safety Improvements	860,811	22,800	26,372	2,616,000	2,159,000	2,159,000
TOTAL PUBLIC SAFETY	860,811	22,800	26,372	2,616,000	2,159,000	2,159,000
430 PUBLIC WORKS						
431.80 Street System Improvements	2,730,429	2,915,900	2,483,290	1,420,000	1,420,000	1,420,000
432.53 Sanitary Sewer Projects	(1,400)	-	-	-	-	-
432.80 Storm Sewer & Flood Control Proj	1,885,617	3,703,250	3,209,089	1,525,500	1,365,000	1,365,000
TOTAL PUBLIC WORKS	4,614,646	6,619,150	5,692,379	2,945,500	2,785,000	2,785,000
450 CULTURE & RECREATION						
451.82 Recreational Facility Improvements	1,174,224	2,528,950	2,017,631	1,053,300	951,000	911,000
TOTAL CULTURE & RECREATION	1,174,224	2,528,950	2,017,631	1,053,300	951,000	911,000
460 URBAN REDEVELOPMENT & HOUSING						
465.83 Industrial Park Infrastructure, Sr. Center	322,968	1,622,500	2,104,370	540,000	540,000	540,000
TOTAL URBAN REDEVELOPMENT & HOUSING	322,968	1,622,500	2,104,370	540,000	540,000	540,000
470 DEBT SERVICE						
470.00 Debt Service Payments	1,107,358	1,094,800	1,143,361	1,246,900	1,246,900	1,246,900
TOTAL DEBT SERVICE	1,107,358	1,094,800	1,143,361	1,246,900	1,246,900	1,246,900
480 CONTRIBUTION TO OTHER GOVMTS.						
480.00 Other Expenditures	282,500	-	-	-	-	-
TOTAL CONTRIBUTIONS TO OTHER GOVMTS	282,500	-	-	-	-	-
490 OTHER						
490.00 Transfers Out	366,000	118,600	118,600	491,650	478,400	478,400
TOTAL OTHER	366,000	118,600	118,600	491,650	478,400	478,400
TOTAL CAPITAL IMPROVEMENT FUND	8,728,507	12,006,800	11,102,713	8,893,350	8,160,300	8,120,300
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2008						3,070,931
ACCUMULATED IN 2009						3,872,800
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						6,943,731
ENDING FUND BALANCE						5,919,092
TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS						20,983,123

**CAPITAL IMPROVEMENT
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
CAPITAL IMPROVEMENT FUND						
310 TAXES						
31302 Sales Tax and Use Tax	5,678,702	5,522,000	5,954,900	6,074,000	6,074,000	6,074,000
31305 Sales Taxes - Audits	13,182	-	26,463	-	-	-
TOTAL TAXES	5,691,884	5,522,000	5,981,364	6,074,000	6,074,000	6,074,000
330 INTERGOVERNMENTAL REVENUES						
33114 Petro Release Comp Fund	-	-	-	-	-	-
33115 Homeland Security Grant	-	-	-	-	-	-
33124 TEA - 21 Grant	6,498	340,000	902,000	-	-	-
33126 Transit System Grant	12,829	-	-	-	-	-
33130 CDBG Grant	-	-	-	-	-	-
33143 EDI Grants	-	-	196,000	-	-	-
33406 State STP Funds	1,028,139	1,067,800	939,861	-	-	-
33499 Other State Grants	-	-	-	1,900	1,900	1,900
TOTAL INTERGOVERNMENTAL REVENUES	1,047,466	1,407,800	2,037,861	1,900	1,900	1,900
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	1,007,292	880,000	1,020,244	938,000	938,000	938,000
36700 Donations	210,509	220,050	69,088	107,000	107,000	107,000
36909 Other Miscellaneous Revenue	31,126	-	12,775	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,248,927	1,100,050	1,102,107	1,045,000	1,045,000	1,045,000
390 OTHER FINANCING SOURCES						
39101 Sale of Gen Fixed Assets	-	-	-	-	-	-
39116 Transfer In from Park and Rec	-	-	-	-	-	-
39117 Transfer In	-	-	-	-	-	-
39121 Bond Proceeds	887,814	-	811,000	2,055,000	2,055,000	2,055,000
39402 Lease Proceeds	645,458	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	1,533,272	-	811,000	2,055,000	2,055,000	2,055,000
TOTAL CAPITAL IMPROVEMENT FUND	9,521,549	8,029,850	9,932,332	9,175,900	9,175,900	9,175,900
ESTIMATED FUND BALANCE 12-31-08						11,807,223
TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE						20,983,123

**E-911
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
214 E-911 FUND						
420 PUBLIC SAFETY						
421.51 E-911	492,325	577,850	524,107	764,600	724,350	724,350
TOTAL E-911	492,325	577,850	524,107	764,600	724,350	724,350
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2008						-
ACCUMULATED IN 2009						22,750
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						22,750
ENDING FUND BALANCE						18,097
TOTAL E-911 REQUIREMENTS						765,197

**E-911
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
E-911 FUND						
310 TAXES						
31600 Telephone Surcharge	259,168	235,000	264,787	265,000	265,000	265,000
TOTAL TAXES	259,168	235,000	264,787	265,000	265,000	265,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	11,374	8,000	10,199	9,000	9,000	9,000
36703 County Contribution	76,424	105,600	105,600	151,600	151,600	151,600
36909 Other Misc.	11,498	500	5,500	5,000	5,000	5,000
TOTAL MISCELLANEOUS REVENUE	99,296	114,100	121,299	165,600	165,600	165,600
390 OTHER FINANCING SOURCES						
39112 Transfer In - General Fund	-	-	-	-	-	-
39113 Transfer In - Capital Improvement Fund	135,000	115,000	115,000	160,000	160,000	160,000
TOTAL OTHER FINANCING SOURCES	135,000	115,000	115,000	160,000	160,000	160,000
TOTAL E-911	493,464	464,100	501,086	590,600	590,600	590,600
ESTIMATED FUND BALANCE 12-31-08						174,597
TOTAL E-911 FUND MEANS OF FINANCE						765,197

LIBRARY FINES
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
226 LIBRARY FINES FUND						
450 CULTURE AND RECREATION						
455.06 Library Fines Fund	24,318	33,900	17,202	22,610	22,610	22,610
TOTAL LIBRARY FINES FUND	24,318	33,900	17,202	22,610	22,610	22,610
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2008						7,316
ACCUMULATED IN 2009						4,950
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						12,266
ENDING FUND BALANCE						454,920
TOTAL LIBRARY FINES FUND REQUIREMENTS						489,796

LIBRARY FINES
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
LIBRARY FINES FUND						
330 INTERGOVERNMENTAL REVENUES						
33122 Inter-library Loan Postage Program	-	-	-	4,000	4,000	4,000
TOTAL INTERGOVERNMENTAL REVENUES	-	-	-	4,000	4,000	4,000
350 FINES & FORFEITS						
35102 Library Fines	15,003	13,000	16,644	15,000	15,000	15,000
35109 Other	-	-	-	-	-	-
TOTAL FINES & FORFEITS	15,003	13,000	16,644	15,000	15,000	15,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	19,132	17,200	20,009	19,000	19,000	19,000
36700 Donations	28,631	-	317	-	-	-
36909 Other Misc. Revenue	14,331	11,500	14,170	13,500	13,500	13,500
36910 Cash over/Short	(15)	-	23	-	-	-
TOTAL MISCELLANEOUS REVENUE	62,079	28,700	34,519	32,500	32,500	32,500
TOTAL LIBRARY FINES FUND	77,082	41,700	51,162	51,500	51,500	51,500
ESTIMATED FUND BALANCE 12-31-08						438,296
TOTAL LIBRARY FINES FUND MEANS OF FINANCE						489,796

**URBAN RENEWAL
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
272 URBAN RENEWAL FUND						
460 CONSERVATION AND DEVELOPMENT						
441.00 Urban Renewal Fund	62,670	83,850	101,044	81,700	84,150	84,150
TOTAL URBAN RENEWAL FUND	62,670	83,850	101,044	81,700	84,150	84,150
ENDING FUND BALANCE						97,376
TOTAL REVOLVING LOAN REQUIREMENTS						181,526

**URBAN RENEWAL
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
URBAN RENEWAL FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	9,054	5,500	8,241	1,000	1,000	1,000
36200 Rentals-Buildings	2,200	2,400	2,400	2,400	2,400	2,400
36301 Special Assessments	41,287	41,300	44,779	41,400	41,400	41,400
36302 Int/Penalty Collected	32	-	5	-	-	-
36909 Other Misc. Revenue	-	-	150	-	-	-
36912 Principal Coll by Bank	19,773	13,200	19,307	25,100	25,100	25,100
36913 Interest Coll by Bank	1,093	700	960	1,600	1,600	1,600
TOTAL MISCELLANEOUS REVENUE	73,439	63,100	75,842	71,500	71,500	71,500
TOTAL URBAN RENEWAL FUND	73,439	63,100	75,842	71,500	71,500	71,500
ESTIMATED FUND BALANCE 12-31-08						110,026
TOTAL URBAN RENEWAL FUND MEANS OF FINANCE						181,526

**SIOUX RIVER PROJECT
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
273 SIOUX RIVER PROJECT PHASE VI FUND						
462 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Project	-	-	229,890	421,100	421,100	421,100
TOTAL SIOUX RIVER PROJECT	-	-	229,890	421,100	421,100	421,100
ENDING FUND BALANCE						223,713
TOTAL SIOUX RIVER PROJECT REQUIREMENTS						644,813
274 SIOUX RIVER PROJECT PHASE V FUND						
462 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Project	399,314	623,140	89,213	-	-	-
TOTAL SIOUX RIVER PROJECT	399,314	623,140	89,213	-	-	-
ENDING FUND BALANCE						
TOTAL SIOUX RIVER PROJECT REQUIREMENTS						-

**SIOUX RIVER PROJECT
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
330 INTERGOVERNMENTAL REVENUE						
33121 EPA Section 319 Grant	-	-	151,050	235,000	235,000	235,000
TOTAL INTERGOVERNMENTAL REVENUE	-	-	151,050	235,000	235,000	235,000
360 MISCELLANEOUS REVENUE						
36701 Contributions	-	-	90,000	90,000	90,000	90,000
36704 LKWPD Contributions	-	-	35,000	35,000	35,000	35,000
36909 Other Misc.	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	125,000	125,000	125,000	125,000
390 OTHER FINANCING SOURCES						
39112 Trans In-General Fund	-	-	54,168	50,000	50,000	50,000
39120 Trans In	-	-	-	-	-	-
39406 SRF Loan Proceeds	-	-	75,735	58,750	58,750	58,750
TOTAL OTHER FINANCING SOURCES	-	-	129,903	108,750	108,750	108,750
TOTAL SIOUX RIVER WATERSHED PHASE VI	-	-	405,953	468,750	468,750	468,750
ESTIMATED FUND BALANCE 12-31-08						176,063
TOTAL SIOUX RIVER WATERSHED PROJECT PHASE VI MEANS OF FINANCE						644,813

330 INTERGOVERNMENTAL REVENUE						
33121 EPA Section 319 Grant	250,482	346,650	29,688	-	-	-
33499 Other State Grants	-	-	27,740	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	250,482	346,650	57,428	-	-	-
360 MISCELLANEOUS REVENUE						
36701 Contributions	90,000	90,000	-	-	-	-
36703 County Contributions	-	-	-	-	-	-
36704 LKWPD Contributions	24,543	25,000	6,826	-	-	-
36909 Other Misc.	33	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	114,576	115,000	6,826	-	-	-
390 OTHER FINANCING SOURCES						
39112 Trans In-General Fund	-	50,000	13,330	-	-	-
39120 Trans In	-	-	-	-	-	-
39406 SRF Loan Proceeds	108,515	81,205	5,470	-	-	-
TOTAL OTHER FINANCING SOURCES	108,515	131,205	18,800	-	-	-
TOTAL SIOUX RIVER WATERSHED PHASE V	473,573	592,855	83,054	-	-	-
ESTIMATED FUND BALANCE 12-31-08						176,063
TOTAL SIOUX RIVER WATERSHED PROJECT PHASE V MEANS OF FINANCE						-

TIF 1
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
275 TAX INCREMENT FINANCING FUND1 (TIF1)						
490 OTHER						
490.00 Tax Increment Financing Fund	169,359	170,000	169,280	166,000	166,000	166,000
TOTAL TIF	169,359	170,000	169,280	166,000	166,000	166,000
ENDING FUND BALANCE						(2,318,790)
TOTAL TIF REQUIREMENTS						(2,152,790)

TIF 1
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
TAX INCREMENT FINANCING FUND 1 (TIF1)						
310 TAXES						
31810 TIF Taxes Current	163,686	226,500	209,483	218,000	226,500	226,500
TOTAL TAXES	163,686	226,500	209,483	218,000	226,500	226,500
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	1,503	1,000	1,047	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUE	1,503	1,000	1,047	1,000	1,000	1,000
TOTAL TAX INCREMENT FINANCING FUND	165,189	227,500	210,530	219,000	227,500	227,500
ESTIMATED FUND BALANCE 12-31-08						(2,380,290)
TOTAL TIF1 MEANS OF FINANCE						(2,152,790)

TERRY REDLIN FRESH WATER INSTITUTE
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
276 TERRY REDLIN FRESH WATER INSTITUTE FUND						
462 CONSERVATION AND DEVELOPMENT						
462.65 TR Fresh Water Institute	69,803	-	-	-	-	-
TOTAL TR FRESH WATER INSTITUTE	69,803	-	-	-	-	-
ENDING FUND BALANCE						
TOTAL TR FRESH WATER INSTITUTE REQUIREMENTS						-

TERRY REDLIN FRESH WATER INSTITUTE
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
TERRY REDLIN FRESHWATER INSTITUTE						
330 INTERGOVERNMENTAL REVENUE						
33123 EPA Wetlands Protection Grant	16,289	-	-	-	-	-
33125 Wetland Education Program	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	16,289	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36700 Donations	-	-	-	-	-	-
36704 LKW/DP Contributions	20,000	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	20,000	-	-	-	-	-
390 OTHER FINANCING SOURCES						
39112 Trans In-General Fund	30,000	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	30,000	-	-	-	-	-
TOTAL TERRY REDLIN FRESHWATER INST.	66,289	-	-	-	-	-
ESTIMATED FUND BALANCE 12-31-08						
TOTAL TERRY REDLIN FRESH WATER INSTITUTE MEANS OF FINANCE						-

SAVE LAKE KAMPESKA
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
277 SAVE LAKE KAMPESKA						
462 CONSERVATION AND DEVELOPMENT						
462.66 Save Lake Kampeska	-	350,000	-	-	-	-
TOTAL SAVE LAKE KAMPESKA	-	350,000	-	-	-	-
ENDING FUND BALANCE						344,730
TOTAL SAVE LAKE KAMPESKA REQUIREMENTS						344,730

SAVE LAKE KAMPESKA
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
SAVE LAKE KAMPESKA FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest	16,290	24,050	16,006	4,000	4,000	4,000
36700 Donations	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	16,290	24,050	16,006	4,000	4,000	4,000
TOTAL SAVE LAKE KAMPESKA FUND	16,290	24,050	16,006	4,000	4,000	4,000
ESTIMATED FUND BALANCE 12-31-08						340,730
TOTAL SAVE LAKE KAMPESKA FUND MEANS OF FINANCE						344,730

TIF 2
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
280 TIF2						
490 OTHER						
490.00 Tax Increment Financing Fund	69,905	77,900	77,000	72,000	72,000	72,000
TOTAL TIF 2	69,905	77,900	77,000	72,000	72,000	72,000
ENDING FUND BALANCE						(1,056,550)
TOTAL TIF 2 REQUIREMENTS						(984,550)

TIF 2
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
TAX INCREMENT FINANCING FUND 2 (TIF2)						
310 TAXES						
31810 TIF Taxes Current	51,241	71,300	65,985	35,000	35,000	35,000
TOTAL TAXES	51,241	71,300	65,985	35,000	35,000	35,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	422	-	275	300	300	300
36700 Donation	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	422	-	275	300	300	300
TOTAL TAX INCREMENT FINANCING FUND	51,663	71,300	66,260	35,300	35,300	35,300
ESTIMATED FUND BALANCE 12-31-08						(1,019,850)
TOTAL TIF2 MEANS OF FINANCE						(984,550)

TIF 3
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
281 TIF3						
490 OTHER						
490.00 Tax Increment Financing Fund	27,514	28,500	27,813	33,500	33,500	33,500
TOTAL TIF 3	27,514	28,500	27,813	33,500	33,500	33,500
ENDING FUND BALANCE						(396,821)
TOTAL TIF 3 REQUIREMENTS						(363,321)

TIF 3
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
TAX INCREMENT FINANCING FUND 3 (TIF3)						
310 TAXES						
31810 TIF Taxes Current	16,837	32,000	29,148	39,000	39,000	39,000
TOTAL TAXES	16,837	32,000	29,148	39,000	39,000	39,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	321	-	42	-	-	-
TOTAL MISCELLANEOUS REVENUE	321	-	42	-	-	-
TOTAL TAX INCREMENT FINANCING FUND	17,158	32,000	29,190	39,000	39,000	39,000
ESTIMATED FUND BALANCE 12-31-08						(402,321)
TOTAL TIF2 MEANS OF FINANCE						(363,321)

**DEBT SERVICE FUNDS
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
301 GO BONDS 2002						
470 GO BONDS 2002						
470.02 Principal & Interest Payments	396,078	411,100	410,528	419,400	419,400	419,400
TOTAL GO BONDS 2002	396,078	411,100	410,528	419,400	419,400	419,400
ENDING FUND BALANCE						179,781
TOTAL GO BONDS 2002 REQUIREMENTS						599,181

**DEBT SERVICE FUNDS
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
DEBT SERVICE GO BONDS 2002						
310 TAXES						
31101 Current Property Taxes	414,973	430,529	429,612	439,300	439,300	439,300
31102 Delinquent Taxes	14	-	-	-	-	-
31107 Tax on Mobile Homes	448	-	162	-	-	-
31901 Penalty & Interest	764	-	206	-	-	-
TOTAL TAXES	416,199	430,529	429,980	439,300	439,300	439,300
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	8,855	4,000	8,618	7,000	7,000	7,000
TOTAL MISCELLANEOUS REVENUE	8,855	4,000	8,618	7,000	7,000	7,000
TOTAL GO BOND 2002	425,054	434,529	438,597	446,300	446,300	446,300
ESTIMATED FUND BALANCE 12-31-08						152,881
TOTAL GO BONDS 2002 MEANS OF FINANCE						599,181

**CAPITAL PROJECT FUNDS
EXPENDITURES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
503 FAMILY AQUATIC CENTER PROJECT						
450 CAPITAL PROJECT						
456.01 Pool Project	62,109	-	4,754	-	-	-
TOTAL AQUATIC CENTER PROJECT	62,109	-	4,754	-	-	-
ENDING FUND BALANCE						
TOTAL AQUATIC CENTER PROJECT REQUIREMENTS						-

**CAPITAL PROJECT FUNDS
REVENUES**

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
FAMILY AQUATIC CENTER PROJECT						
36 MISCELLANEOUS REVENUE						
36100 Interest Earned	45,848	-	39,557	-	-	-
TOTAL MISCELLANEOUS REVENUE	45,848	-	39,557	-	-	-
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	45,848	-	39,557	-	-	-
ESTIMATED BALANCE 12-31-08						
TOTAL AQUATIC CENTER PROJECT FUND MEANS OF FINANCE						-

ENTERPRISE FUNDS

WASTE WATER EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
600 PUBLIC ENTERPRISE						
604 SEWER						
430 PUBLIC WORKS						
432.52 Sewer Maintenance	682,512	1,067,950	935,348	912,700	912,700	912,700
432.53 Collections Systems Improv	2,684,604	430,000	995,255	1,405,000	1,405,000	1,405,000
432.56 Sewer Treatment	782,728	814,400	758,790	1,106,850	1,106,850	1,106,850
432.57 Industrial Pretreatment	145,312	153,000	152,291	148,700	148,700	148,700
432.58 Laboratory	166,122	183,750	182,059	203,400	203,400	203,400
TOTAL SEWER	4,461,278	2,649,100	3,023,743	3,776,650	3,776,650	3,776,650

WASTE WATER REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
SEWER FUND						
SEWER COLLECTION SYSTEM						
SANITARY SEWER MAINTENANCE						
330 INTERGOVERNMENTAL REVENUE						
33499 Other State Grants	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	253,602	225,000	134,850	50,000	50,000	50,000
36301 Special Assessments	4,996	600	265	600	600	600
36302 Int/Penalty	313	-	106	-	-	-
36401 Sale of Fixed Assets	82	-	2,596	-	-	-
36909 Other Misc Revenue	4,042	-	96	-	-	-
TOTAL MISCELLANEOUS REVENUE	263,035	225,600	137,912	50,600	50,600	50,600
380 ENTERPRISE OPERATING REVENUES						
38301 Charges-Treas Collection	1,988,939	2,000,000	1,992,991	2,000,000	2,000,000	2,000,000
38302 Penalty-Treas Collection	13,823	13,500	12,656	13,500	13,500	13,500
38304 Sewer Consumption Collections	589,889	587,000	583,808	590,000	590,000	590,000
38305 Charges-Industrial Consumption	123,736	108,000	111,931	112,000	112,000	112,000
38306 Surcharges	4,394	6,000	3,855	6,000	6,000	6,000
38307 Tapping Fees	2,952	2,000	1,752	2,000	2,000	2,000
38309 Other	998	1,200	1,882	1,200	1,200	1,200
TOTAL ENTERPRISE OPERATING REVENUES	2,724,731	2,717,700	2,708,875	2,724,700	2,724,700	2,724,700
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	-	-	-	-	-	-
39406 SRF Loan Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL SANITARY SEWER MAINTENANCE	2,987,766	2,943,300	2,846,787	2,775,300	2,775,300	2,775,300
COLLECTION SYSTEMS IMPROVEMENTS						
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	2,006,258	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	2,006,258	-	-	-	-	-
TOTAL COLL. SYSTEMS IMPROVEMENTS	2,006,258	-	-	-	-	-
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 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
SEWER TREATMENT PLANT						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	4,740	-	3,773	-	-	-
TOTAL MISCELLANEOUS REVENUE	4,740	-	3,773	-	-	-
TOTAL SEWER TREATMENT PLANT	4,740	-	3,773	-	-	-
INDUSTRIAL PRETREATMENT PROGRAM						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	-	-	45	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	45	-	-	-
380 ENTERPRISE OPERATING REVENUE						
38303 IPP Permit Fees	1,333	-	209	-	-	-
TOTAL ENTERPRISE OPERATING REVENUE	1,333	-	209	-	-	-
TOTAL INDUSTRIAL PRETREATMENT PROGRAM	1,333	-	254	-	-	-
LABORATORY						
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	73	-	67	-	-	-
TOTAL MISCELLANEOUS REVENUE	73	-	67	-	-	-
TOTAL LABORATORY	73	-	67	-	-	-
TOTAL SEWER FUND	5,000,170	2,943,300	2,850,881	2,775,300	2,775,300	2,775,300

SOLID WASTE
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
605 SOLID WASTE						
430 PUBLIC WORKS						
432.30 Solid Waste Collection	538,996	531,450	562,922	587,350	587,350	587,350
432.40 Solid Waste Disposal	922,681	961,850	1,015,956	1,551,850	1,551,850	1,551,850
432.45 Solid Waste Recycling	552,948	482,250	441,697	677,750	677,750	677,750
TOTAL SOLID WASTE	2,014,625	1,975,550	2,020,574	2,816,950	2,816,950	2,816,950

SOLID WASTE
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
SOLID WASTE COLLECTION						
360 MISCELLANEOUS REVENUE						
36909 Other Misc Revenue	410	200	468	200	200	200
TOTAL MISCELLANEOUS REVENUE	410	200	468	200	200	200
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	424,959	424,000	428,431	430,000	430,000	430,000
38402 Penalty	29,900	29,000	29,995	30,000	30,000	30,000
TOTAL ENTERPRISE OPERATING REVENUE	454,859	453,000	458,426	460,000	460,000	460,000
TOTAL SOLID WASTE COLLECTION	455,269	453,200	458,894	460,200	460,200	460,200
SOLID WASTE DISPOSAL						
320 LICENSES AND PERMITS						
32104 Commercial Hauler Permits	250	-	250	200	200	200
TOTAL LICENSES AND PERMITS	250	-	250	200	200	200
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	186,863	146,000	175,120	160,000	160,000	160,000
36401 Sale of Fixed Assets	2,149	-	1,831	-	-	-
36909 Other Misc Revenue	3,605	-	455	-	-	-
36910 Cash Short & Over	(36)	-	(0)	-	-	-
TOTAL MISCELLANEOUS REVENUE	192,581	146,000	177,406	160,000	160,000	160,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	207,538	207,000	209,227	209,000	209,000	209,000
38402 Penalty	19,186	21,000	14,818	15,000	15,000	15,000
38403 Individual Tipping Fees	87,492	86,000	85,560	86,000	86,000	86,000
38404 Commercial Tipping Fees	886,928	833,000	928,393	900,000	900,000	900,000
TOTAL ENTERPRISE OPERATING REVENUE	1,201,144	1,147,000	1,237,998	1,210,000	1,210,000	1,210,000
390 OTHER FINANCING SOURCES						
39101 Sale of General Fixed Assets	-	-	-	-	-	-
39107 Capital Contributions	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL SOLID WASTE DISPOSAL	1,393,975	1,293,000	1,415,654	1,370,200	1,370,200	1,370,200
SOLID WASTE RECYCLING						
330 INTERGOVERNMENTAL REVENUE						
33404 Solid Waste Grant	109,000	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	109,000	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36909 Other Miscellaneous Revenue	16,992	15,000	28,507	25,000	25,000	25,000
TOTAL MISCELLANEOUS REVENUE	16,992	15,000	28,507	25,000	25,000	25,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	355,779	355,000	358,789	360,000	360,000	360,000
38402 Penalty	25,033	24,000	25,204	25,000	25,000	25,000
38410 Sale of Carts	13,137	11,000	25,390	15,000	15,000	15,000
TOTAL ENTERPRISE OPERATING REVENUE	393,949	390,000	409,383	400,000	400,000	400,000
TOTAL SOLID WASTE RECYCLING	519,941	405,000	437,889	425,000	425,000	425,000
TOTAL SOLID WASTE FUND	2,369,185	2,151,200	2,312,436	2,255,400	2,255,400	2,255,400

AIRPORT
EXPENDITURES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
606 AIRPORT						
430 PUBLIC WORKS						
435.00 Airport	444,392	381,400	333,346	747,450	722,700	722,700
435.03 A.I.P. Project	7,274,687	155,000	624,527	479,250	479,250	479,250
TOTAL AIRPORT	7,719,079	536,400	957,873	1,226,700	1,201,950	1,201,950

AIRPORT
REVENUES

	ACTUAL FY 07	BUDGET FY 08	PROJECTED FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
AIRPORT						
310 TAXES						
31201 Airflight Tax	10,346	9,800	11,128	11,000	11,000	11,000
TOTAL TAXES	10,346	9,800	11,128	11,000	11,000	11,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	-	6,000	-	-	-	-
36401 Sale of Fixed Assets	69,365	-	83,599	-	-	-
36909 Other Misc. Revenue	1,026	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	70,391	6,000	83,599	-	-	-
380 ENTERPRISE OPERATING REVENUE						
38402 Penalty	258	-	-	-	-	-
38501 Landing Fees	14,583	14,500	14,071	14,500	14,500	14,500
38502 Hanger Rental - General Aviation	20,135	24,500	23,959	24,500	24,500	24,500
38503 FBO Rental	15,047	15,000	15,046	15,000	15,000	15,000
38504 Terminal Rental	30,698	30,500	31,004	31,000	31,000	31,000
38505 Other Rental	13,581	10,000	10,200	11,000	11,000	11,000
38506 Fuel Flowage Fees	4,587	4,500	4,500	4,500	4,500	4,500
38507 Farming Proceeds	8,101	6,000	6,000	6,000	6,000	6,000
38509 Other - Misc.	4,610	3,000	5,009	5,000	5,000	5,000
TOTAL ENTERPRISE OPERATING REV	111,600	108,000	109,789	111,500	111,500	111,500
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	-	-	-	-	-	-
39112 Trans In-General Fund	100,000	100,000	100,000	140,000	140,000	140,000
39113 Trans In-Capital Improvement Fund	231,000	3,600	3,600	318,400	318,400	318,400
TOTAL OTHER FINANCING SOURCES	331,000	103,600	103,600	458,400	458,400	458,400
AIRPORT IMPROVEMENT PROJECT (A.I.P.)						
330 INTERGOVERNMENTAL REVENUE						
33113 FAA Grant	6,911,615	147,250	479,588	455,250	455,250	455,250
33413 SD DOT Grant	135,424	3,100	103,550	9,600	9,600	9,600
TOTAL INTERGOVERNMENTAL REVENUE	7,047,039	150,350	583,138	464,850	464,850	464,850
TOTAL AIRPORT	7,570,376	377,750	891,255	1,045,750	1,045,750	1,045,750

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 2007 CAFR are as follows: General Fund, Capital Improvement Fund, and Tax Increment Financing 1 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 – 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, and water). Although state laws and City ordinances grant the Municipal Utility Board certain powers, the Board and its funds and accounts are part of the legal entity of the City. Also included in the CAFR is the Watertown Housing and Redevelopment Commission which is a discretely presented component unit of the City.

Basis of Accounting and Budgeting:

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

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

Expenditures are budgeted under the modified accrual basis of accounting which recognizes the expenditure when the related liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay and other 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 the grant funds by simply approving a motion to do so.

CITY OF WATERTOWN, SOUTH DAKOTA

2009 Budget Calendar

MAY

May 7

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

May 21

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 11

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 21

City Council takes public input on CIP.

July 25

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 4

City adopts CIP at regular Council Meeting.

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

August 8

Mayor prepares proposed budget and is distributed to City Council.

August 18

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

SEPTEMBER

September 1

First reading of the 2009 Annual Budget and Appropriation Ordinance.

September 15

Second reading and final public hearing on the 2009 Annual Budget and Appropriation Ordinance.

September 30

Publish the 2009 Annual Budget and Appropriation Ordinance as required by law.
Certify 2008 property tax levy payable in 2009 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 2009 budget reflects an increase in the General Fund property tax rate of about 3.9%. The City's special mill levy to repay the Event Center General Obligation Bonds will also increase this year by .8%. Overall, a homeowner in Watertown will see the total combined tax rate levied on their home by all taxing jurisdictions decrease by 0.061 mills, or .39% from last year. This overall decrease reflects the lower School District levies which offset higher levies by the City and Codington County.

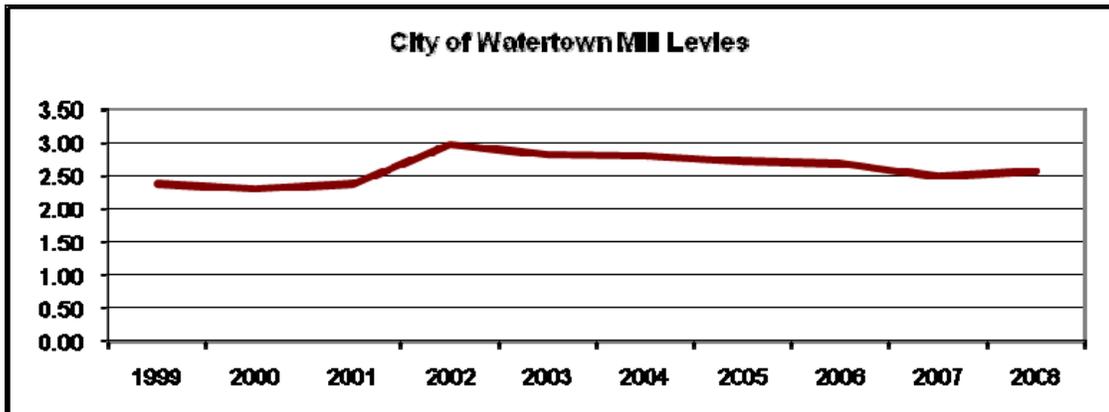
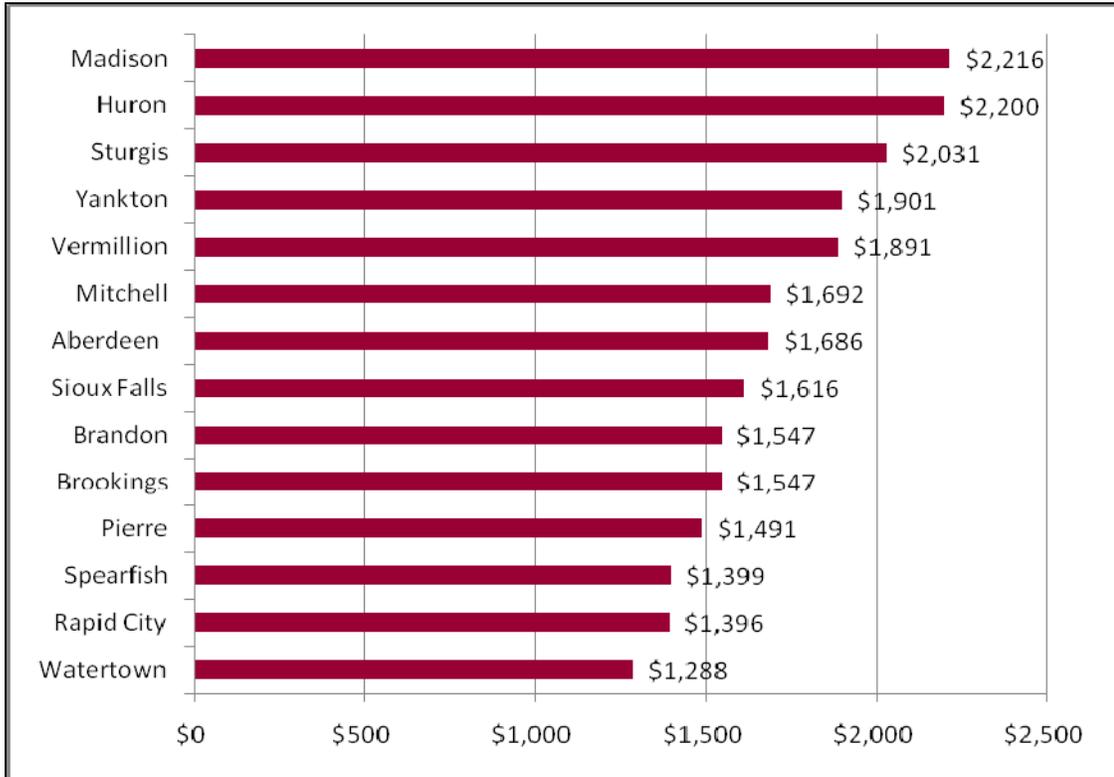
The City is positioned reasonably well financially to weather adversity or significant unanticipated expenditures by virtue of the solid fund balances and reserves established within this budget. Earnings from the City's investment program have declined steadily throughout 2008 as short-term interest rates have declined.

The 2009 budget includes a major additional commitment to further develop existing businesses and recruit new desirable industries to Watertown. The cash contribution budgeted for Focus Watertown's economic development efforts for 2009 has been doubled from contributions made in previous years. The City is the largest financial contributor to Focus Watertown's efforts to improve the future economic prosperity with a pledge of \$100,000 per year for that organization.

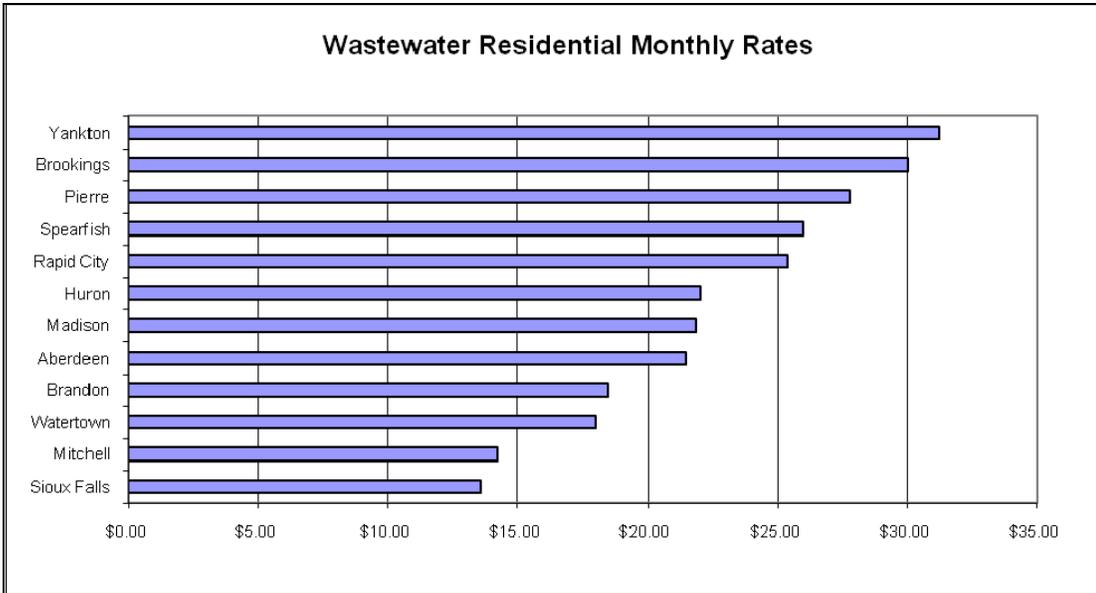
The 2009 budget maintains the significant commitment to economic development by earmarking \$430,000 for necessary development of the City’s existing industrial parks.

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.

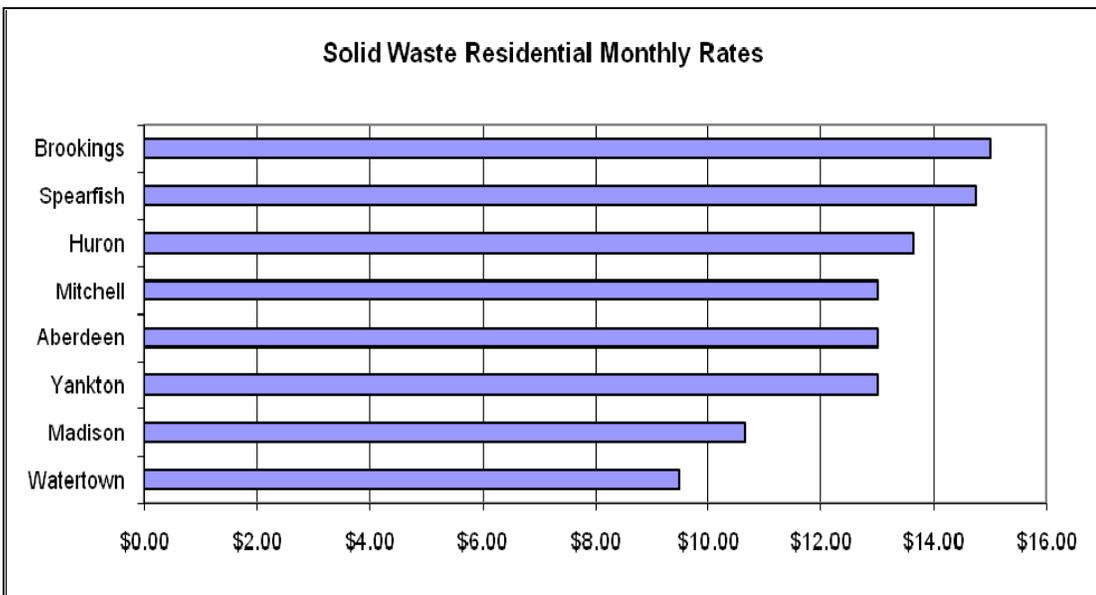


This graph is a comparison of wastewater residential charges based on 900 cubic feet of water usage for first class municipalities that provide wastewater service.



(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

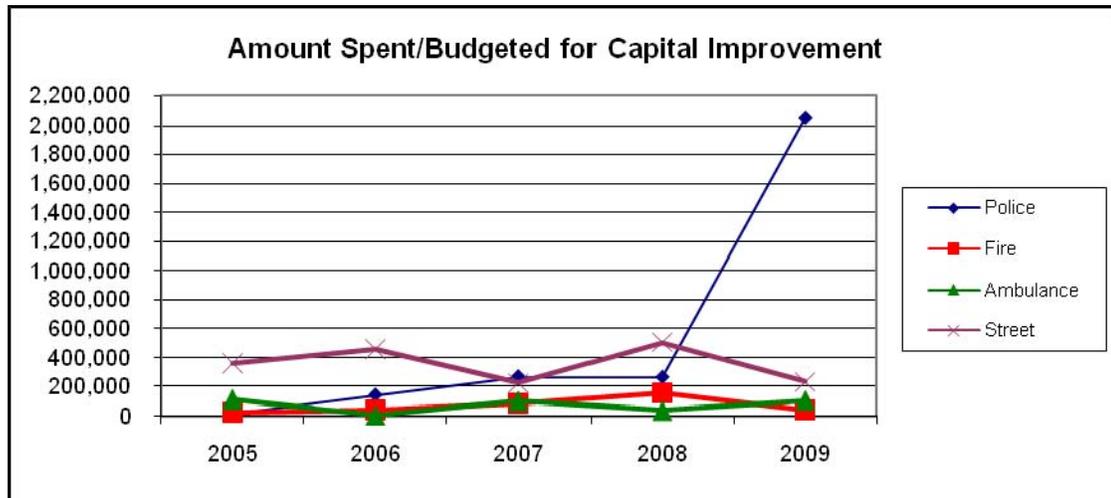
Progress/Results:

In 2008, the Police Department published a SWOT (Strengths, Weakness, Opportunity, Threat) analysis. This updated the SWOT analysis done in 2006 and provides for a more proactive approach to addressing 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. The next phase of this project is in the 2009 budget and includes funds to complete the wireless mobile data software implementation and modernization of the digital mapping software used by the E-911 dispatch center. Other equipment replacements and upgrades for 2009 include \$618,245 for the Police and Fire Departments for various items including replacement of an ambulance, three patrol cars and two 4 X 4 vehicles as scheduled

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	595	809
Yankton	588	Volunteer	Not City Run

City of Watertown Fire/Ambulance Statistics	
Total Number of Firefighters/Ambulance personnel	34
Number of Firefighters/Ambulance personnel certified paramedics	25
Number of Firefighters/Ambulance personnel certified Hazmat Technicians	27



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

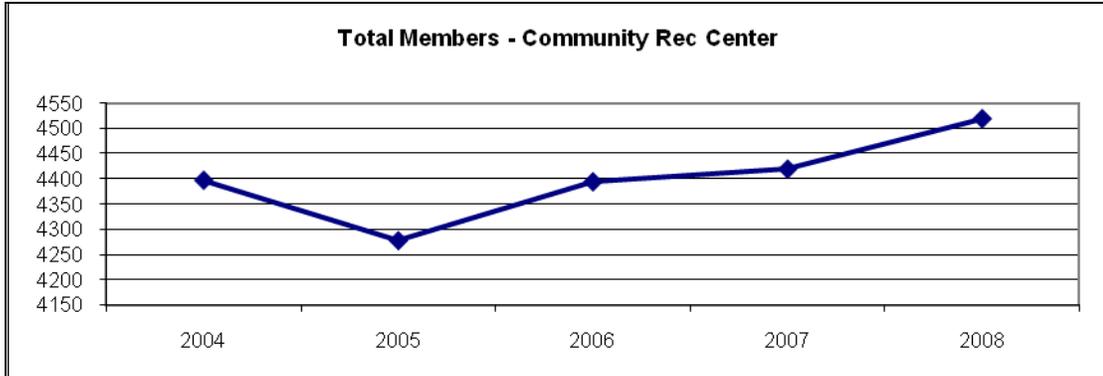
Progress/Results:

The 2009 budget advances these objectives by committing almost \$1.3 million of capital improvement funding for expanding and improving recreational facilities and equipment in 2009. Projects planned for 2009 are as follows:

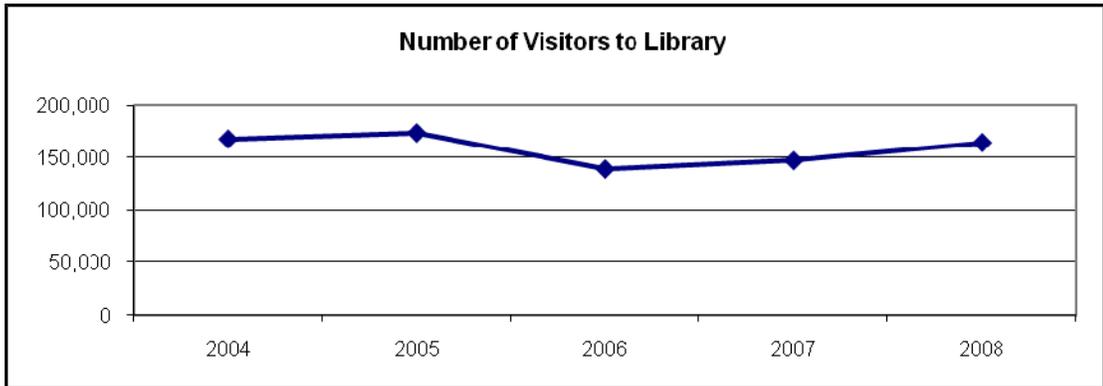
- Campground Comfort Station Improvements
- Recreation Trail System/Improvements
- Golf Course renovation projects
- Zoo Exhibit Improvements
- Soccer Complex Lighting Improvements

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

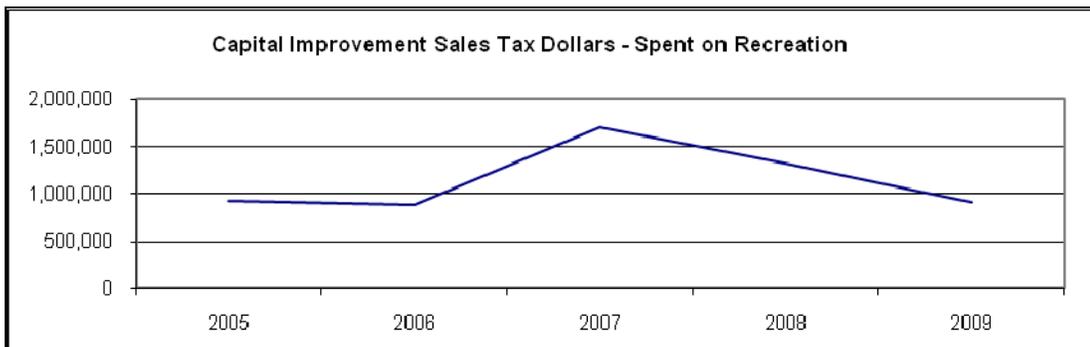
The Watertown Community Recreation Center offers members racquetball courts, elevated walking/running track, doublewide gym, Olympic-sized pool and fitness/weight equipment. Memberships for the Rec Center include: Family, Adult, 55+Single, 55+Couple, Jr/Sr High, Youth, and Lake Area Technical Institute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

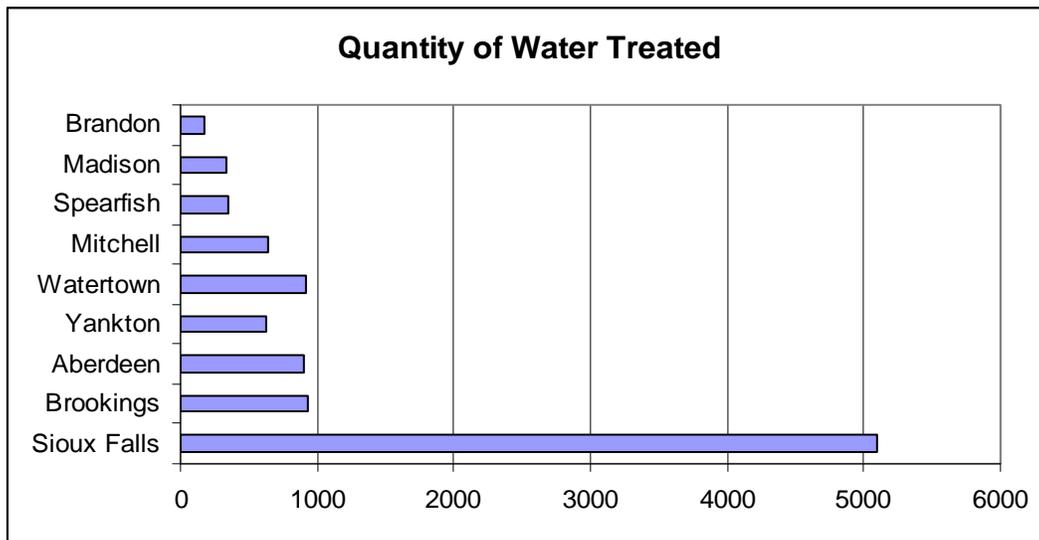
The solid waste collection program provides fully automated pickup of both household and yard wastes for residents. In 2008, residents were offered recycling containers that can also be emptied using an automated truck. This automated recycling collection system has been implemented on a voluntary basis and has seen modest participation in its first year. A yard waste drop off site within the City was utilized in 2008 and is planned again for 2009 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 newest phase of the City's ongoing effort to improve the quality of water in our lakes and river began as the previous phase came to a close. 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 2009 budget reflects the implementation of this newest phase in this ongoing program which, as with prior phases, is largely dependent upon federal funding which has been secured for the next several years. 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 2009 budget includes funds to continue implementing the Clean Water Act – Stormwater Phase 2 which continues to focus 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 once again was recognized with the Award for Operations and Maintenance Excellence, Medium Advance Treatment Plant from the Environmental Protection Agency in 2007. 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:

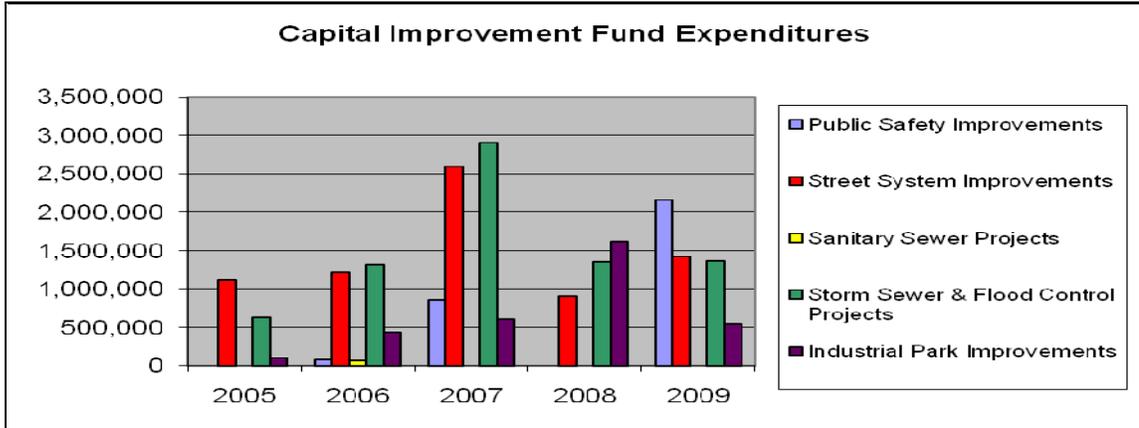
- Implement year – 1 of the City’s updated long-term capital improvement plan.
- Maintain street improvement program, which includes a 15 to 20-year overlay plan and a five-year seal coating preventive maintenance plan. The overlay program is funded from the Capital Improvement Sales Tax Fund and the 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 2009 budget shows an overall increase of \$3.3 million from \$8.2 million in 2008 to \$11.58.2 million in 2009. Most of this increase reflects large equipment replacements and capital projects in our enterprise funds – including a landfill scraper and refuse truck for the Solid Waste Department, engineering costs for the upcoming headworks facility project for the Wastewater Department and fuel farm replacement and terminal building improvements for the Airport Department. This increase in planned capital spending also reflects the planned \$2.1 million as the initial phase of the Public Safety Facility to be funded with debt financing. The 2009 Appropriation Ordinance includes a Capital Outlay Accumulation of about \$8.5 million to fund the governmental fund requirements of the CIP. This amount represents the total amount set aside in 2009 and prior years for future capital

outlay spending in years 2010-2012. As a companion to the 2009 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 updates to the City of Watertown website
- Standardization of virus protection for all City computers
- Improved programming for GOV-TV

GENERAL FUND

W★TERTOWN
SOUTH DAKOTA'S RISING ST★R

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.

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	2007 Actual Total	2008 Actual 1/1-06/30	2008 Estimated Total	2009 Projected Total
Adopt a balanced budget	YES	YES	YES	YES
Property Tax Mill Levy	2.50	N/A	2.58	N/A
Number of Council Meetings	27	12	24	24
Percentage of Attendance by Council Members	91%	89%	93%	97%

MAYOR & CITY COUNCIL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	325	-	-	-	0.0%
Total Revenues					
Expenditures					
Personal Services	175,530	177,400	186,200	8,800	5.0%
Other Current Expenses	54,142	61,300	59,300	(2,000)	-3.3%
Total Expenditures	229,672	238,700	245,500	6,800	2.8%

Significant Budget and Personnel Changes

Personal Services	+	\$ 8,800	City Council salary increase
Consultant Services	-	\$ 1,000	Administrative Asst. position filled
Gov-TV	-	\$ 1,000	Adjust to actual costs

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of transfers	3	3	5	5
Total dollar amount of transfers	29,700	64,900	N/A	N/A

CONTINGENCY ACCOUNT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 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.

2008 Highlights

- Continued to assist the Municipal Utilities with their Water Plant expansion project
- Provide legal counsel to all City departments
- Facilitated establishment of the Home Rule Charter Revision Commission and assisted in the delivery of their final report and preparation of ballot measure for charter revision

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Attorney cost per hour vs. private practice per hour cost	\$65/\$150	\$65/\$150	\$65/\$150	\$70/\$150
Number of Council Meetings attended	27	12	24	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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of Ordinances revised	13	7	16	15
Total number of Boards and Commissions Attorney provides legal service	9	9	9	9

ATTORNEY**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	40,530	21,000	21,000	-	0.0%
Total Revenues	40,530	21,000	21,000	-	0.0%
Expenditures					
Personal Services	120,200	125,650	122,600	(3,050)	-2.4%
Other Current Expenditures	7,695	13,000	12,400	(600)	-4.6%
Capital Outlay	-	1,500	3,000	1,500	100.0%
Total Expenditures	127,895	140,150	138,000	(2,150)	-1.5%

Significant Budget and Personnel Changes

Personal Services	- \$ 3,050	New administrative assistant
Travel Exp Personnel	- \$ 1,000	Adjust to reflect actual spending
Subscription & Membership	+ \$ 1,000	Adjust to reflect actual spending

Capital Purchases

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

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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 and oversees the Information Technology Department. Other Finance Office responsibilities include conducting City elections, issuing City debt, administering state and federal grants, managing the investment portfolio, issuing business and alcoholic beverage licenses, managing the many insurance policies, maintaining official records including Council proceedings, ordinances, resolutions, contracts and leases. The Finance Officer coordinates the City's financial participation in local economic development efforts and projects.

2008 Highlights

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2006 Comprehensive Annual Financial Report (CAFR)
- Received the GFOA Distinguished Budget Presentation Award for the 2008 City budget document
- Completed the annual update of the long term Capital Improvement Plan (CIP) providing for \$64.3 million in capital improvements over the next four years
- Actively participated in the ongoing planning process for a new public safety facility (or facilities) for the Police and Fire Departments
- Created a full-time Human Resource Coordinator/Risk Manager position
- Received an unqualified opinion from the independent auditor on the 2007 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 unreserved fund balances
- ◇ Maximize the return on the City's investment portfolio within the parameters established by the Council's investment policy

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Year-end General Fund unreserved fund balance as a percent of total expenditures	36%	N/A	36%	25%
Interest earnings	\$1,702,757	\$986,327	\$1,750,000	\$1,800,000
Number of budget adjustments made	5	3	5	5

FINANCE OFFICE

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

Objectives:

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

Measures	2007 Actual Totals	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
# of consecutive years the Distinguished Award for Budget Book given	19	20	20	21
# of consecutive years of Distinguished Award for Comprehensive Annual Financial Report	23	24	24	25
Percent of monthly reports given out within the first 10 days of the month	75%	67%	80%	85%

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

Objectives:

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

Measures	2007 Actual Totals	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
# of personnel policy sections added or revised	0	0	8	20
Percent of new employee orientations given within 1 st 3 days	100%	100%	100%	100%
Number of grievances filed	2	1	1	0
Number of grievances resolved	1	1	2	0

FINANCE OFFICE**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	8,241,221	8,093,380	8,854,925	761,545	9.4%
Licenses & Permits	90,800	87,100	90,400	3,300	3.8%
Intergovernmental	346,546	210,500	247,500	37,000	17.6%
Miscellaneous Revenue	308,090	285,300	278,600	(6,700)	-2.3%
Other Financing Sources	1,111,023	1,299,800	1,349,600	49,800	3.8%
Total Revenues	10,097,680	9,976,080	10,821,025	844,945	8.5%
Expenditures					
Personal Services	357,562	434,450	455,750	21,300	4.9%
Other Current Expenditures	101,489	106,400	119,800	13,400	12.6%
Capital Outlay	15,365	3,000	4,700	1,700	56.7%
Total Expenditures	474,416	543,850	580,250	36,400	6.7%

Significant Budget and Personnel Changes

Personal Services	+ \$ 21,300	COLA, salary adjustments under compensation plan, Human Resource position created
Auditing & Acct Services	+ \$ 4,000	Increase in auditing costs per contract
Election Judges	+ \$ 4,500	Election planned for 2009
Election Supplies	+ \$ 3,500	Election planned for 2009

Capital Purchases

Computer Equipment/Software	\$ 4,700	Scheduled computer replacements
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Finance Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
Finance Officer II	5	5	5	5	4
Human Resources/Risk Manager	0	0	0	0	1
Part Time (FTE)	.5	.5	.5	.5	.69
Total	7.5	7.5	7.5	7.5	7.69

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of promotional positions filled	9	6	10	8
Number of non-promotional positions filled	14	9	17	10

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of hearings conducted	2	1	1	0
Percent of Civil Service ordinances reviewed	0%	0%	0%	0%

CIVIL SERVICE**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	972	1,000	1,000	-	0.0%
Other Current Expenditures	12,744	8,200	11,950	3,750	45.7%
Total Expenditures	13,716	9,200	12,950	3,750	40.8%

Significant Budget and Personnel Changes

Publication & Rec Fees + \$ 3,700 Increase in promotional and non-
promotional openings

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of new organizations from previous year	0	1	1	2
% increase/(decrease) in requests from previous year	(12.6%)	.17%	.17%	22.6%

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
% of Armory budget used	102%	21%	100%	100%
% of expenditure reports distributed by the 5 th of the month	100%	100%	100%	100%

CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenue	-	-	-	-	0.0%
Expenditures					
National Guard Armory	2,038	2,000	2,000	-	0.0%
Senior Companions Program	3,000	2,700	2,800	100	3.7%
Watertown Area Transit	40,700	38,500	40,000	1,500	3.9%
Humane Society	26,550	29,000	30,000	1,000	3.4%
Human Service Agency	15,120	15,000	15,500	500	3.3%
Watertown Community Band	23,000	24,000	24,000	-	0.0%
ICAP	5,000	5,000	6,000	1,000	20.0%
Focus Watertown Program	50,000	50,000	100,000	50,000	100.0%
Watertown Volunteer Center	7,500	5,000	6,000	1,000	20.0%
Salvation Army	5,000	5,000	5,000	-	0.0%
Codington County Historical Soc.	12,000	13,000	13,000	-	0.0%
Mellette Memorial Association	10,000	10,000	10,000	-	0.0%
Glacial Lakes R&SVP	-	1,000	1,500	500	50.0%
Watertown Business Association	-	-	500	500	N/A
Dive Rescue	11,998	12,000	18,000	6,000	50.0%
Total Expenditures	211,906	212,200	274,300	62,100	29.3%

Significant Budget and Personnel Changes

Senior Companions Program	+	\$ 100	As recommended by Committee
Watertown Area Transit	+	\$ 1,500	As recommended by Committee
Humane Society	+	\$ 1,000	As recommended by Committee
ICAP	+	\$ 1,000	As recommended by Committee
Focus Watertown Program	+	\$ 50,000	As approved by City Council
Watertown Volunteer Center	+	\$ 1,000	As recommended by Committee
Glacial Lakes R&SVP	+	\$ 500	As recommended by Committee
Watertown Business Association	+	\$ 500	New Request
Dive Rescue	+	\$ 6,000	Transferred budget from ambulance department Increase as recommended by 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 of the City along with ordering and setting up all technical equipment for the departments. The IT department responsibilities include information systems management, server and network administration, information system security, technology planning, website development and maintenance and GOV-TV administration.

2008 Highlights

- Documentation and labeling of the City Hall network (wiring)
- Documentation and inventory of the City's anti-virus software licenses (@107)
- Documentation\logging of technical calls (@260)

Performance Measures

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

Objectives:

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

Measures	2007 Actual 10/1-12/31	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of technical calls logged	70	190	400	400
Number of IT Dept hours spent on technical calls	127.25	500	1,000	1,000
Number of IT Dept hours spent on GovTV	32.5	81.25	150	120

Goal: Keep all computers and technology up to date.

Objectives:

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

Measures	2007 Actual 10/1-12/31	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of new computers installed	0	19	25	25
Number of old computers that were put back in use (recycled)	1	13	20	15
Number of computers surplus/e-waste	1	6	10	10

INFORMATION TECHNOLOGY**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	31,752	46,700	48,800	2,100	4.5%
Other Current Expenditures	1,872	4,700	11,800	7,100	151.1%
Capital Outlay	8,968	4,450	12,500	8,050	180.9%
Total Expenditures	42,592	55,850	73,100	17,250	30.9%

Significant Budget and Personnel Changes

Personal Services	+	\$ 2,100	COLA, salary adjustment under compensation plan
Computer Supplies & Software	+	\$ 8,000	Software service/Spam filter and firewall annual updates

Capital Purchases

Computer Equipment/Software	\$ 12,500	Computer Equipment and software upgrades
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Computer Network Administrator	1	1	1	1	1
Total	1	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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Average custodial cost per square foot	\$1.50	\$0.79	\$1.57	\$1.62
Cost per square foot of Utilities	\$2.02	\$1.36	\$2.17	\$2.39

CITY HALL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	0.0%
Total Revenue	-	-	-	-	0.0%
Expenditures					
Other Current Expenditures	39,988	49,600	50,250	650	1.3%
Capital Outlay	4,459	-	-	-	N/A
Total Expenditures	44,447	49,600	50,250	650	1.3%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

Capital Purchases

No purchases scheduled for 2009

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.

2008 Highlights

- City Park campground expansion construction
- Prairie Hill Recreation trail construction
- 3rd Avenue South & Broadway storm sewer construction
- 1st Avenue NE extension – street, sanitary sewer, storm sewer and bridge completion
- Bogue Avenue & 11th Street East storm sewer construction
- Sidewalk accessibility improvements construction

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
# of plats and annexations requiring map changes	35	20	29	30
Total number of special assessment projects	4	0	0	2
Street & sewer projects designed	1	2	4	2

ENGINEERING DEPARTMENT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Licenses and Permits	405	300	200	(100)	-33.3%
Charges for Goods & Services	520	300	300	-	0.0%
Miscellaneous Revenue	1,939	200	200	-	0.0%
Other Financing Sources	264	-	500	500	N/A
Total Revenues	3,128	800	1,200	400	50.0%
Expenditures					
Personal Services	284,046	326,350	336,500	10,150	3.1%
Other Current Expenditures	19,640	23,350	24,400	1,050	4.5%
Capital Outlay	20,873	118,850	102,000	(16,850)	-14.2%
Total Expenditures	324,559	468,550	462,900	(5,650)	-1.2%

Significant Budget and Personnel Changes

Personal Services + \$ 10,150 COLA, salary adjustment under compensation plan

Capital Purchases

Computer Equipment/Software \$ 12,000 Replace computer and file server
 Survey Equipment \$ 40,000 GPS survey equipment replacement
 GIS Master Plan/Implementation \$ 50,000 Add additional layer to GIS program

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Engineer I	0	0	1	1	1
Senior Engineer Technician	1	1	1	1	1
Draftsman	1	1	1	1	1
Part-time employees (FTE)	.58	.58	.60	.58	.34
Total	4.58	4.58	5.60	5.58	5.34

101 421.00 POLICE DEPARTMENT

The mission of the Watertown Police Department is to protect life and property, enforce laws, preserve order, prevent crime, 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.

2008 Highlights

- Established a K-9 Unit and two K-9 teams received S.D. certification
- Demonstrations, talks, and PSA's are being conducted on the K-9 program
- Continue to do public safety announcements on radio and newspapers
- Received 4 Mobile Data terminals for the patrol vehicles and a laptop cart from the LETPP Grant administered through Emergency Management
- The 3rd Annual Awards Banquet was held February 9th. This program recognizes and reward significant services and outstanding accomplishments of employees and citizens
- Awarded a \$139 tuition scholarship from the Chamber of Commerce for Captain Remmers to attend the Chamber Leadership program
- Continue to provide additional alcohol enforcement via the "It Saves Lives" program, which was funded by grant money from the Department of Highway Safety
- Continue to use the traffic enforcement program "It Starts with You" funded by a grant from Highway Safety
- Continue to be active in revising, editing, and creating policies in anticipation for State Accreditation through the SD Police Chiefs' Association
- Conducting Public Safety Facility planning meetings with the consultants, needs committee, and task force members
- Teamed with Human Service Agency on applying for a Title V Grant to establish a Juvenile Delinquency Prevention Strategic Plan.
- Received an honorary Law Enforcement Award from TSA
- VFW Officer of the Year Award was presented to Detective Tim Toomey
- Established a Motorcycle Patrol unit. Glacial Lakes Harley Davidson leased a new motorcycle to the department for \$1.00 per year for the next two years. Officer Joshua Kerfien has been assigned as the Motor Patrol Officer
- Received \$500 from Wal-Mart (Grant Match) to be used for the K-9 Unit
- Signed a joint powers agreement with IACP to participate in the South Dakota Internet Crimes Against Children Task Force
- Continue to utilize the Citizens on Patrol group to assist with patrolling Mount Hope Cemetery to reduce the number of thefts and vandalisms
- Implemented a School Safety Patrol Program in several grade schools
- Optimist Club Officer of the Year Award was presented to K-9 Officers Jesse Compton and Turk
- Conducted the 3rd annual S.W.O.T. Analysis on March 3rd
- Assistant Chief Scott McMahan has been selected to attend the FBI National Academy in July 2008. The FBI National Academy is a professional course of study for U.S. and international law enforcement leaders that serves to improve the administration of justice in police departments and agencies at home and abroad and to raise law enforcement standards, knowledge, and cooperation worldwide
- Co-hosted and participated in the 3rd annual Town Hall meeting with Watertown Healthy Youth to raise awareness of underage drinking and drugs
-

POLICE DEPARTMENT

2008 Highlights continued

- Partnered with the Multi Cultural Center by having Sister Wolf instruct Spanish speaking skills training for officers, dispatchers, and firefighters
- Captain Lee McPeck represented South Dakota in attending Homeland Security training in Anniston, Alabama on Weapons of Mass Destruction- Managers Course
- Held the 3rd annual Camp Chance for 1-6 graders during the weeks of July 8th-10th, July 15th-17th, and July 22nd- 24th. Christmas Camp Chance will be in December
- Provided security for Presidential Candidates Barack Obama who visited Watertown on May 16th and Senator Hillary Clinton who visited Watertown on May 30th, Former President Bill Clinton also visited Watertown on June 2nd
- SWAT Team trained National Guard soldiers in building searches and active shooter incident response (4th year of annual training)
- SWAT Team hosted training with the Brookings Police Department using the LATI's aviation equipment
- Detective Toomey received state certification as an ICAC Team member (Internet Crimes Against Children)
- Provided security at the 3rd annual Kapeska Wing Fling and annual Redlin Event
- Hosted the 3rd Annual "National Night Out" while partnering with the Fire Department, Search and Rescue, Sheriff's Agency, Highway Patrol, DCI, Game, Fish & Parks, Chamber of Commerce, Watertown Healthy Youth, and Target (national sponsor)
- Co-hosted the Annual Halloween Spook House at City Hall with City Departments and the Boys & Girls Club

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 2.0 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	2007 Actual Total	2008 Actual 1/1/ - 6/30	2008 Estimated Total	2009 Projected Total
Total Number of Patrol Officers	20	20	21	21
Service Calls	34,475	17,441	34,800	35,000
Service Population (Chamber of Commerce)	20,834	20,850	20,850	21,000
Service Area (square miles)	24.0	24.5	24.5	24.8
Police Reserve Volunteer Hours	1,725	744	1,730	1,750
Police Explorers Volunteer Hours	1,250	172	1,250	1,250
Citizens on Patrol Volunteer Hours	300	190	290	300
# of Crime Prevention Programs/Seminars	111	57	114	114
# of Road Safety Programs	2	3	3	3
# of Media Traffic Awareness Releases/Tips	60	21	41	60

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	2007 Actual Total	2008 Actual 1/1/ - 6/30	2008 Estimated Total	2009 Projected Total
Number of Minority Employees	9	7	7	8
Number of Employees trained in Diversity Awareness during calendar year	35	11	14	35
Training opportunities for Officers (hours)	3,220	1,239	2,500	3,220
Training opportunities for Supervisors (hours)	590	329	600	605
Training opportunities for Command Staff	601	239	500	600
Total Number of Hosted Training Seminars	6	2	4	6
Number of Sworn Personnel with AA/AS	12	12	13	13
Number of Sworn Personnel with BA/BS	12	8	9	10
Number of Sworn Personnel with MA/MS	2	1	1	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 and SRO's.
- ◇ 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.
- ◇ Implement Safety Patrol Program in several elementary schools.

Measures	2007 Actual Total	2008 Actual 1/1/ - 6/30	2008 Estimated Total	2009 Projected Total
Total Number of School Resource Officers	2	2	2	2
Service Population at all Public Schools	3,802	3,802	3,802	3,734
Number of Youth Programs – Safety Patrol	23	24	24	24
Number of Presentations by officers with Youth	N/A	46	90	90
Number of Adopt a School visits by officers	116	30	86	116
Number of children attending Camp Chance	92	96	96	98
Number of volunteer hours for Camp Chance	2,268	2,080	2,268	2,268
Number of SWATs (Stop, Walk & Talks) by officers	570	245	570	570
Number of police-business community consultation and presentations	55	28	60	60
Number of police-community consultation and presentation	53	49	60	60
Number of police-business special events	23	13	23	25
Number of police-community special events	21	8	21	25
Number of Citizens on Patrol	30	19	19	19

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	2007	2008	2009
"Go Live" with New World Records Management Software	Completed March		
Implement New World Field Reporting Software	Complete June		
Implement New World Mobile Wireless System		On approval of grant	Put in CIP for 2009 purchase
Analyze the need for I.T. Support Personnel	Actual hours: 406	Actual Hours: 287 Jan – June	575

POLICE DEPARTMENT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amt	% Change
Revenues					
Intergovernmental Revenue	106,667	215,000	267,500	52,500	24.4%
Charges for Goods and Services	37,046	55,300	60,000	4,700	8.5%
Fines and Forfeits	23,113	16,000	16,000	-	0.0%
Miscellaneous Revenues	110,579	63,800	53,300	(10,500)	-16.5%
Other Financing Sources	2,789	-	-	-	N/A
Total Revenues	280,194	350,100	396,800	46,700	13.3%
Expenditures					
Personal Services	2,350,013	2,315,000	2,369,250	54,250	2.3%
Other Current Expenditures	290,821	268,250	307,850	39,600	14.8%
Capital Outlay	314,580	263,000	283,900	20,900	7.9%
Other Expenditures	540	550	-	(550)	-100.0%
Total Expenditures	2,955,954	2,846,800	2,961,000	114,200	4.0%

Significant Budget and Personnel Changes

Personal Services	+ \$	54,250	COLA, salary adjustment under compensation plan Additional traffic control officer under a 2 year grant
Insurance Premiums	+ \$	1,000	Adjust to reflect actual spending
Motor Fuel & Lubricant	+ \$	7,100	Increase in fuel costs
Tires	+ \$	2,000	For additional 4x4 vehicles
Education Incentive	+ \$	4,600	Increase in officers attending secondary education
DARE Program	- \$	4,000	Discontinue program
K-9 Program	- \$	8,000	Adjust to maintenance costs of K-9 program
Title V Grant	+ \$	35,000	Program funded by Title V grant funds

Capital Purchases

Computer Equipment/Software	\$	159,000	Replace computers and mobile data terminal software expansion
4X4 Vehicles	\$	37,000	Replace Suburban with 2 Durango's
Patrol Cars	\$	87,900	Replace 3 patrol cars

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	2	2	1	1	1
Captains	3	3	3	3	3
Sergeants	4	4	4	4	4
Detectives	3	3	4	4	4
Patrol Officers	18	18	22	22	23
Administrative Asst	1	1	1	1	1
Records Clerk	2	2	2	2	2
Records Supervisor	0	0	1	1	1
Detectives' Secretary	0	0	1	1	1
Part-time (FTE)	.06	.06	.06	.06	.05
Total	34.06	34.06	40.06	40.06	41.05

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.

2008 Highlights

- Added two additional firefighters with the assistance of SAFER grant funds
- Continue to send firefighters to HazMat training to ensure adequate coverage on each shift
- Participated in National Night Out to increase community awareness and facilitate communication between public safety employees and the citizens they serve

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.
- ◇ Have a trained fire investigator on scene at each fire and incident causing property or content damage.

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of fire calls that were responded to	483	336	650	680
Number of fire service vehicles in accidents while in route to emergency calls	0	0	0	0
Fire operating expenses per resident	78	40	81	84
Number of fires investigated per investigator	34	19	39	45

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Percentage of firefighters with state certification	92	84	100	100
Staff hours at HazMat training	1435	1150	1500	1500
Staff hours at another specialty training	1310	154	1350	1400
Staff hours of in-house training	2680	1920	4100	4000

FIRE FIGHTING**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	118,486	197,400	139,500	(57,900)	-29.3%
Charges for Goods & Services	39,616	34,600	34,600	-	0.0%
Miscellaneous Revenue	33,988	27,500	31,000	3,500	12.7%
Other Financing Sources	1,261	-	-	-	N/A
Total Revenues	193,351	259,500	205,100	(54,400)	-21.0%
Expenditures					
Personal Services	1,153,536	1,166,750	1,201,350	34,600	3.0%
Other Current Expenditures	347,067	298,550	320,400	21,850	7.3%
Capital Outlay	126,820	154,900	41,250	(113,650)	-73.4%
Total Expenditures	1,627,423	1,620,200	1,563,000	(57,200)	-3.5%

Significant Budget and Personnel Changes

Personal Services	+	\$	34,600	COLA, salary adjustments under compensation plan
Insurance Premiums	-	\$	2,500	Adjust to reflect actual spending
Hydrant Rental	+	\$	2,000	Increase in hydrants
Other Supplies	+	\$	10,100	Increase requested
Subscriptions & Memberships	+	\$	2,000	Increase requested
Natural Gas	+	\$	2,000	Increase in Utility rates
Education & Outreach	+	\$	4,000	Increase requested

Capital Purchases

Computer Equipment/Software	\$	4,000	Replace computer and fire prevention software
Pumps and Hoses	\$	11,000	Replace old hoses
Bunker Gear	\$	12,000	Replace 3 sets and add 3 new sets
Chain Saw	\$	1,750	Additional chain saw
Vehicle	\$	12,500	Additional vehicle to fleet

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Fire Chief (FTE)	.60	.60	.60	.60	.60
Assistant Chiefs (FTE)	1.80	1.80	1.80	1.80	1.20
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	13.20	13.20	14.40
Total	16.80	16.80	19.20	19.20	19.80

- ❖ Personnel are split between Fire Fighting and Ambulance. 60% or 19.80 FTE are allocated to Fire Fighting, and 40% or 13.20 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.

2008 Highlights

- Added two additional employees with the assistance of SAFER grant funds
- Participated in National Night Out to increase community awareness and facilitate communication between public safety employees and the citizens they serve

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of advanced life support ambulance calls	902	480	960	1030
Number of basic life support ambulance calls	724	361	725	750
Total EMS responses per 1000 residents	81	42	84	85
Number of calls requiring advanced life support assistance	902	480	960	1030
% of firefighters that are paramedics	90	76	80	86

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Staff hours used for defibrillator training	240	20	110	140
Number of defibrillator sold to businesses	72	0	29	35
Number of people trained	600	170	430	400

AMBULANCE**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods & Services	609,297	702,000	670,000	(32,000)	-4.6%
Miscellaneous Revenue	27,152	23,300	21,000	(2,300)	-9.9%
Total Revenues	636,449	725,300	691,000	(34,300)	-4.7%
Expenditures					
Personal Services	820,532	843,850	874,050	30,200	3.6%
Other Current Expenditures	87,217	93,350	108,000	14,650	15.7%
Capital Outlay	1,475	35,000	1,500	(33,500)	-95.7%
Total Expenditures	909,224	972,200	983,550	11,350	1.2%

Significant Budget and Personnel Changes

Personal Services	+	\$	30,200	COLA, salary adjustments under compensation plan
Motor Fuel & Lubricants	+	\$	8,000	Increase in fuel costs
Education & Rec Supplies	+	\$	3,000	Increase requested
Other Supplies	+	\$	1,600	Increase requested

Capital Purchases

Computer Equipment/Software	\$	1,500	Computer replacement
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Chief (FTE)	.40	.40	.40	.40	.40
Assistant Chief (FTE)	1.20	1.20	1.20	1.20	.80
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	8.80	8.80	9.60
Administrative Assistant (FTE)	1.00	1.00	1.00	1.00	1.00
Total	12.20	12.20	13.80	13.80	14.20

- ❖ Personnel are split between Fire Fighting and Ambulance. 60% or 19.80 FTE are allocated to Fire Fighting, and 40% or 13.20 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.

2008 Highlights

- Completed the Lake Kampeska Lift Station project
- Completed the 1st Ave North Extension project
- Completed the 11th St East/Bogue Ave design and bid
- Completed the South Connector Segment 1 design
- Completed the South Connector Segment 2A environmental assessment
- Completed the FEMA floodplain mapping for Lake Kampeska, Lake Pelican, Willow and Roby Creeks

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of Public Works meetings attended	23	12	23	24
Number of Council meetings attended	27	12	24	24

PUBLIC WORKS DIRECTOR**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Other Miscellaneous Revenue	-	-	-	-	0.0%
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	132,980	139,600	145,450	5,850	4.2%
Other Current Expenditures	11,548	16,500	17,300	800	4.8%
Capital Outlay	-	700	2,000	1,300	185.7%
Total Expenditures	144,528	156,800	164,750	7,950	5.1%

Significant Budget and Personnel Changes

Personal Services + \$ 5,850 COLA, salary adjustment under compensation plan

Capital Purchases

Computer Equipment/Software \$ 2,000 Replace computer and laser printer

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Public Works Director	1	1	1	1	1
Secretary/Receptionist	1	1	1	1	1
Part-time employees (FTE)	.02	.06	.06	.06	.06
Total	2.02	2.06	2.06	2.06	2.06

101 431.20 STREET DEPARTMENT

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

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
% of streets resurfaced	4	2	4	4
Cost per block overlay – asphalt	12,809	11,804	11,804	14,200
Number of sweeping hours	1,281	944	1,600	1,600
Pounds of debris removed from streets	5,910,000	4,378,000	7,200,000	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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of blocks crack sealed	0	40	200	200
Number of blocks seal coated	138	148	168	260
Number of traffic signs repaired or replaced	570	500	820	900

STREET DEPARTMENT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	2,588	1,500	1,700	200	13.3%
Intergovernmental Revenue	373,294	372,000	391,000	19,000	5.1%
Charges for Goods & Services	10,430	2,000	2,000	-	0.0%
Miscellaneous Revenue	207,841	63,000	44,100	(18,900)	-30.0%
Other Financing Sources	681	-	-	-	N/A
Total Revenues	594,834	438,500	438,800	300	0.1%
Expenditures					
Personal Services	627,722	684,200	693,900	9,700	1.4%
Other Current Expenditures	615,757	643,750	687,500	43,750	6.8%
Capital Outlay	169,745	506,500	233,000	(273,500)	-54.0%
Total Expenditures	1,413,224	1,834,450	1,614,400	(220,050)	-12.0%

Significant Budget and Personnel Changes

Personal Services	+	\$ 9,700	COLA, salary adjustment under compensation plan
Insurance Premiums	+	\$ 1,000	Adjust to reflect actual spending
Rent-Machinery & Equipment	+	\$ 6,000	Increase cost or rentals
Construction Materials	-	\$ 8,250	Decrease requested
Equipment Maintenance	+	\$ 3,150	Adjust to reflect actual spending
Seal Coating/Crack Sealing	+	\$ 5,500	Increase cost for improved materials
Motor Fuel & Lubricant	+	\$ 20,400	Increase cost of fuel
Parts for Equipment	+	\$ 2,200	Adjust to reflect actual spending
Traffic Control Materials	+	\$ 3,900	Increase requested
Natural Gas	+	\$ 4,000	Increase in Utility costs

Capital Purchases

Mowers	\$ 34,000	Replace 2 mowers
Motor Grader	\$ 156,000	Replace motor grader purchased in 2000
Trailer	\$ 4,000	Replace construction trailer
Tractor	\$ 15,000	Purchase a used trailer
Spray Equipment	\$ 24,000	Replace spraying equipment purchased in 1991

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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	1.60	2.12	1.53
Total	13.44	13.44	13.60	14.12	13.53

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
% main artery streets cleared within 10 hour time frame	100%	100%	100%	100%
Number of tons of sand/salt compound used	5,450	2,043	4,500	4,500

SNOW REMOVAL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	56,471	53,250	55,700	2,450	4.6%
Other Current Expenditures	256,327	126,800	157,000	30,200	23.8%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	312,798	180,050	212,700	32,650	18.1%

Significant Budget and Personnel Changes

Personal Services	+	\$ 2,450	COLA, salary adjustments under compensation plan
Rent-Machinery & Equipment	+	\$ 5,900	Increase costs
Motor Fuel & Lubricants	+	\$ 12,200	Increase in fuel costs
Parts for Equipment	+	\$ 3,600	Adjust to reflect actual spending
Chem, Drug Lab Supplies	+	\$ 6,250	Adjust to reflect actual spending

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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.

2008 Highlights

131 street lights were installed in 2007 and 72 so far in 2008. 5 street lights were removed in 2007 and 7 have been removed so far in 2008.

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	0.0%
Expenditures					
Other Expenditures	312,914	350,000	410,000	60,000	17.1%
Total Expenditures	312,914	350,000	410,000	60,000	17.1%

Significant Budget and Personnel Changes

Utilities + \$ 60,000 Increase in Utility rates

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.

2008 Highlights

- Watertown Flood Control Project - \$344,000 secured for Federal fiscal year (FFY) 2008 to continue General Re-evaluation (GRR) of Flood Control Alternatives. Letters sent under Mayor's signature to Congressional delegation requesting support of FFY 2009 funding in the amount of \$450,000 for continuance of GRR.
- Upper Big Sioux River Watershed flood forecasting system operation and maintenance through contractual services with US Geological Survey.
- Annual inspections of 63 FEMA-funded shoreline stabilization sites on Lake Kampeska.
- Continued partnership with East Dakota Water Development District for Big Sioux River baseline water quality sampling and analysis.
- Provided funding for operation and maintenance of river gauging and water quality sampling equipment required by state permits for water control structures (diversion weirs) at the inlets/outlets of Lake Kampeska and Lake Pelican. O&M of gauging and sampling equipment conducted by Wastewater Department; O&M of slide gates of Kampeska Diversion Weir conducted by Municipal Utilities Department.
- Digital Flood Insurance Rate Map and Flood Insurance Study Report update.
 - New base flood elevations and mapping for Big Sioux River from 14th Avenue North to confluence with Willow Creek.
 - New base flood elevations (without remapping) for Lakes Kampeska and Pelican.
 - Updated Flood Damage Prevention Ordinance.
- Codington County/City of Watertown Map Modernization Program.
 - Open house at Library to share draft preliminary maps. Guest appearances by representatives of Federal Emergency Management Agency, SD Office of Emergency Management, and city of Watertown on local radio talk shows.
 - 100s of daily follow-up meetings/conversations with concerned and affected property owners.
 - 90-day appeal period has ended.
 - Watertown in receipt of Letter of Final Determination.
 - New DFIRM for Codington County and City of Watertown will become effective on January 16, 2009.
 - Incorporates Big Sioux River base flood elevations and mapped flood hazard areas adopted September 28, 2007.
 - Incorporates Zone A (100-year floodplain boundaries) of Watertown's March 2001 Willow Creek Floodplain Study.
 - Provides for new base flood maps for Lake Kampeska and Lake Pelican that reflect the base flood elevations adopted September 28, 2007.
 - Provides for updated hydrologic and hydraulic analyses for Roby Creek, and includes updates to the mapped flood hazard areas for Roby Creek.

WATER RESOURCES

2008 Highlights Continued

- Storm Water Phase 2
 - Construction Site Runoff Erosion and Sediment Control ordinance – adopted February 4, 2008, effective February 29, 2008. Acknowledgement to Watertown Area Home Builders and other contractors in Watertown area for active participation in development of the ordinance.
 - Postconstruction Stormwater Management ordinance – adopted March 3, 2008, effective May 16, 2008. Acknowledgement to local area developers and consultants for active participation in development of the ordinance.
 - “*Erosion and Sediment Control Best Management Practices: A Guide to Developing Stormwater Pollution Prevention Plans for Construction Sites*” – adopted March 3, 2008, effective May 16, 2008.
 - “*Post-Construction Stormwater Best Management Practices Manual*” – adopted March 3, 2008, effective May 16, 2008.
 - Watertown Area Home Builders Home Show booth.
 - “Wendle the Waterdrop” ads in Watertown Public Opinion GoTV – acknowledgement to Chad Foust.
 - Distributed (2) informational flyers to general public – delivered to 12,000 utility customers
 - Maintained, and changed copy, on 2 billboards with stormwater messages in an effort to build awareness in the general public.
 - Conducted construction site observations and followed up with owners and contractors in conjunction with a June 11 rainfall event.
 - Co-hosted, and staff attendance at, January 2008 SD Department of Environment and Natural Resources Stormwater Regulations Workshop in Watertown.
 - Planning & Zoning staff certification as Erosion and Sediment Control inspectors through participation in SD Department of Transportation course in Watertown.
 - Continued staff training on project design and project review through CH2MHill contractual services.
 - Illicit discharge articles targeting business community in Chamber newsletter.

WATER RESOURCES

Goals and Objectives

Building a Storm Water Phase 2 program to ensure the city of Watertown's compliance with the federally-mandated Storm Water Phase 2 requirements of the Clean Water Act of 1972 began in July 2002. The City's first official step toward compliance came in March 2003 with the submittal to the South Dakota Department of Environment and Natural Resources (SDDENR) of its Notice of Intent (NOI) to comply with the regulations. The NOI contained a 28-page program workplan to be implemented during the first 5-year reporting period of Phase 2 that began March 10, 2008 and ended on March 10, 2013. The workplan was designed to address the six minimum control measures required by Phase 2:

- 1) Public education and outreach;
- 2) Public participation/involvement;
- 3) Illicit discharge detection and elimination;
- 4) Construction site storm water runoff control;
- 5) Post-construction storm water management; and,
- 6) Pollution prevention/good housekeeping for municipal operations.

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

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

During the first 5-year reporting period, program coordination, administration and development has been performed by existing staff within the city's Planning and Zoning Department. The city also engaged the technical assistance and storm water expertise of the consulting firm CH2MHill. Annual reports of the city's activities and accomplishments related to Storm Water Phase 2 have been submitted to SDDENR and may be accessed from the city's web site under Planning and Zoning.

Portions of the Planning and Zoning Department's Water Resources budget, and Planning and Zoning Department staff, will continue to provide financial capacity and staff support for Storm Water Phase 2 compliance now that the City has entered its second (2nd) 5-year reporting period of the federal Storm

WATER RESOURCES

Goals and Objectives continued

Water Phase 2 program. Though Watertown awaits specific guidance from SDDENR in terms of its Municipal Separate Storm Sewer (MS4) permit renewal, staff has been advised by SDDENR that renewal of its MS4 permit will likely contain storm sewer discharge limitations for dissolved oxygen and fecal coliform to address water quality impairments specific to the Watertown reach of the Big Sioux River. In the absence of a permit renewal, the City's previous permit, and current responsibilities for Storm Water Phase 2, shall be deemed as continuing and ongoing.

Efforts for public education and outreach, and for involving and engaging community stakeholders, shall be continued and ongoing. Due to the loss of Terry Redlin Freshwater Institute staff, budget year 2009 education and outreach efforts will require contractual services to continue the "Wendle the Waterdrop" series in the Watertown Public Opinion as well as municipal utility bill flyers, etc.

Compliance efforts for the remaining 4 minimum control measures are in a transitional phase toward effective implementation. Complete and effective implementation of the construction and post-construction components of Watertown's stormwater program will require additional staff dedicated to project review, site inspections, tracking, documentation, and recordkeeping. Budget year 2009 activities include exploring and developing funding sources to offset costs associated with these and other dedicated storm water-related activities.

The Planning and Zoning Department's Water Resources budget will also provide the ability to track costs incurred in conjunction with the General Re-evaluation (GRR) of Flood Control Alternatives for Watertown and Vicinity, South Dakota. The 2009 budget will provide for minimal expenditure authority related to the completion of the GRR and the pursuit of a flood control solution. The Planning and Zoning Department and the Public Works Director will provide staff support and perform project management duties.

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	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	3,348	-	-	-	0.0%
Total Revenues	3,348	-	-	-	0.0%
Expenditures					
Other Current Expenditures	98,145	70,950	91,500	20,550	29.0%
Capital Outlay	-	25,000	-	(25,000)	-100.0%
Total Expenditures	98,145	95,950	91,500	(4,450)	-4.6%

Significant Budget and Personnel Changes

Expert & Consultant Svs + \$ 20,000 Rate Study

Capital Purchases

No purchases scheduled for 2009

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.

2008 Highlights

- Completed the interior restoration of the Mausoleum

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Lots sold	95	78	120	115
Cremations	24	12	24	24
Number of grave openings/closings	115	58	115	115

CEMETERY**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Enterprise Operating Revenue	110,440	106,000	115,500	9,500	9.0%
Total Revenues	110,440	106,000	115,500	9,500	9.0%
Expenditures					
Personal Services	113,472	119,850	125,100	5,250	4.4%
Other Current Expenditures	22,109	23,100	27,950	4,850	21.0%
Capital Outlay	6,664	40,000	11,500	(28,500)	-71.3%
Other Expenditures	707	-	-	-	N/A
Total Expenditures	142,952	182,950	164,550	(18,400)	-10.1%

Significant Budget and Personnel Changes

Personal Services	+ \$	5,250	COLA, salary adjustment under compensation plan
Motor Fuel and Lubricants	+ \$	3,000	Increase in fuel costs
Capital Purchases			
Mower	\$	11,500	Scheduled replacement

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	.96	.96	.92	1.11	1.13
Total	2.96	2.96	2.96	3.11	3.13

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.

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of mosquito traps analyzed	6	6	6	6
Number of adulticide applications	60	10	20	30
Number of survey sites monitored for mosquito larvae	32	32	32	32
Number of larvacide applications	6	3	6	6
Number of West Nile cases reported in Watertown	0	0	0	0

MOSQUITO CONTROL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	39,894	46,000	-	(46,000)	-100.0%
Total Revenues	39,894	46,000	-	(46,000)	-100.0%
Expenditures					
Personal Services	8,574	17,100	15,100	(2,000)	-11.7%
Other Current Expenditures	84,264	86,700	75,200	(11,500)	-13.3%
Other Expenditures	-	-	1,500	1,500	N/A
Total Expenditures	92,838	103,800	91,800	(12,000)	-11.6%

Significant Budget and Personnel Changes

Temporary Salaries - \$ 2,000 Adjust to reflect actual spending
 Mosquito Control Supplies - \$ 11,500 Adjust to reflect actual spending

Capital Purchases

Spray Equipment \$ 1,500 Scheduled replacement

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Part-time employee (FTE)	.75	.75	.55	.63	.43

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.

2008 Highlights

- Organized and managed the annual city property sales auction
- Set up temporary housing for stranded motorists with pets from spring blizzard
- Assisted with the Annual Bicycle Safety inspections at all of the elementary schools.
- Made a trip to Springfield, delivering over 200 bicycles for refurbishing so they can be given away
- Assisted with monitoring the mosquito control efforts of the city as well as training 2 workers on dipping larvae
- 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
- Assisted with efforts to support the annual Redlin Center event
- Assisted with set up of National Night Out
- Continues to be a member of the Animal Control Board
- Continues to support and attend the Glacial Lakes Humane Society Board meetings
- Attended training in Sioux Falls on animal cruelty, behavior, and laws
- Re-certified with firearms used to control nuisance animals
- Conducted training to law enforcement personnel and the Boy Scouts on Animal Laws, Bites, Safety, Hanta Virus, West Nile virus, and animal cruelty laws
- Conducted a presentation to the Optimist Club on various animal related issues
- Performed public service announcements on animal related issues
- Submitted article to SD Digest magazine on "Urban Wildlife" for Jan/Feb issue
- Performed several other agency assists with animal complaints and rescues
- Held nominations and presented the annual award for Pet Owner of the Year during Be Kind to Animal Week. Also did some PSA's on the award
- Assisted Street Dept. traffic controller on set up of computer equipment in office
- Hired seasonal part-time worker and trained him on safety and procedures
- Continues to oversee the maintenance for the police department's (24) vehicle fleet
- Maintains the Animal Control website

ANIMAL CONTROL

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Hours spent on Police car maintenance	220	40	110	150
Hours spent on Police building maintenance	61	24	60	60
Hours spent on other City Department maintenance	192	64	250	300
Total Hours spent on non-animal related calls for service	460	116	300	300

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of calls responded to (Animal Control Officer / PD Officers)	895/993	408/413	1,900	1,910
Number of calls that require follow up	1,527	306	655	650
Number of dog/cat violations (citations) (Animal Control Officer / PD Officers)	90/81	58/17	172	172
Number of wild animal calls responded to (Animal Control Officer / PD Officers)	93/111	52/40	215	215
Total number of dog/cat bites	38	20	38	38
Number of hours of public education	16	7	18	24
Total hours spent on animal calls	1,452	612	1,300	2,000
Average response time for service calls	4 min	4 min	4 min	4 min

ANIMAL CONTROL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods & Services	1,795	2,000	2,000	-	0.0%
Total Revenues	1,795	2,000	2,000	-	0.0%
Expenditures					
Personal Services	53,825	55,650	63,300	7,650	13.7%
Other Current Expenditures	4,293	7,600	8,100	500	6.6%
Capital Outlay	1,014	-	-	-	N/A
Total Expenditures	59,132	63,250	71,400	8,150	12.9%

Significant Budget and Personnel Changes

Personal Services + \$ 7,650 COLA, salary adjustment under compensation plan
Increase in part-time wages

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Animal Control Officer	1	1	1	1	1
Part-time employee (FTE)	0.23	.23	.30	.22	.40
Total	1.23	1.23	1.30	1.22	1.40

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of trees planted on blvd and parks	435	325	325	300
Number of diseased trees removed	31	7	25	25
Number of hazard trees removed	148	83	150	150

FORESTRY**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Licenses and Permits	20	20	-	(20)	-100.0%
Miscellaneous Revenues	4,544	4,000	3,500	(500)	-12.5%
Total Revenues	4,564	4,020	3,500	(520)	-12.9%
Expenditures					
Personal Services	127,051	143,250	141,550	(1,700)	-1.2%
Other Current Expenditures	23,695	25,780	27,400	1,620	6.3%
Capital Outlay	44,389	29,600	57,700	28,100	94.9%
Total Expenditures	195,135	198,630	226,650	28,020	14.1%

Significant Budget and Personnel Changes

Personal Services	- \$	1,700	Adjust worker's comp insurance and group health insurance to reflect actual spending
Motor Fuel and Lubricants	+ \$	1,500	Increase cost of fuel
Capital Purchases			
Trees	\$	12,000	Trees
Saw/Chipper	\$	700	Replace chain saw
Tractor/Loader	\$	45,000	Scheduled replacement

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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	.43	.43
Total	3.08	3.08	3.08	2.93	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.

2008 Highlights

- The number of people entering the library has increased 13% over the same time period last year
- The Library began restructuring staff duties to better handle the increased workload
- A self check out station was added

Performance Measures

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

Objectives:

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

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Titles deleted	1,471	1,532	2,000	2,000
Titles added	7,671	3,097	6,200	5,000
Number of items circulated	196,798	129,512	259,000	264,000
# of users with accounts for downloadable items	146	194	220	300
Number of visitors	142,444	81,635	163,270	168,000
Number of programs done by library staff	225	160	240	250
Library cost per capita	\$38.99	N/A	\$39.58	\$41.72

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.

2008 Highlights

- Code Enforcement (July 2007 through June 2008)
 - Sign Ordinance
 - Issued 37 portable sign permits and 75 permanent sign permits
 - Worked with the staff to update ordinance presently at 95% compliance
 - Advised 6 businesses on HWY 81 on moving of signs
 - Conducted one hearing with Sign Board of Adjustment with one pending
 - Issued 60 notifications in response to lawn maintenance and weed complaints mowing 20 of those properties
 - Abatements
 - Two burned houses were abated within 6 weeks of fire
 - One burned out manufactured house
 - One damaged manufactured house pending abatement
 - Ordered repair of one building with danger of falling bricks
 - Have made contact with every mobile home court for cleanup
 - Had limited success working on nuisance and junk complaints having 6 vehicles removed
 - 4 uptown and 12 residential side walk complaints on snow removal
 - Continue to work on other miscellaneous complaints
 - Complaints on RV
 - Had 6 who moved their RV
 - Worked with staff on revised ordinance
 - Reviewed International Residential Code for 2006 update
- Filled Urban Planner position – January 7, 2008
- Hosted Land Development Forum
- Utilization of Administrative Plat authority
- Approval of KAK's First Addition (annexation, zoning, and plat)
- Creation of Funerary Services as a use
- Minor update to sign ordinance pertaining to banners
- Adoption of comprehensive ordinance regulating the size, number, and placement of garages and sheds for residentially-used properties.
- Recreational/Camping Vehicles – subcommittee of the Plan Commission, ordinance development, public input
- Ordinance authority for staff to issue permits for conforming additions onto nonconforming residential structures
- Codington County/City of Watertown new DFIRM map will become effective on January 16, 2009

PLANNING AND ZONING – DEVELOPMENT SERVICES**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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Board of Adjustment variances & special exceptions	62	18	40	40
Plan Commission – Annexations	13	1	4	4
Plan Commission – Plats	17	1	9	10
Plan Commission – Administrative Plats	19	10	20	20
Plan Commission – Vacations	6	3	5	5
Number of staff hours on training and certification	232	96	185	300

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Assessed Valuation in 1,000s	\$65,341	\$26,521	\$50,000	\$50,000
Commercial building permits – new construction	19	14	24	25
Residential building permits – new construction	69	21	50	50
Total permits issued	524	244	475	500
Number of zoning map changes	25	2	8	10

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

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
License & Permits	208,647	133,700	134,500	800	0.6%
Charges for Goods & Services	18,606	15,000	10,000	(5,000)	-33.3%
Miscellaneous Revenue	9,532	9,000	11,000	2,000	22.2%
Other Financing Sources	504	-	-	-	N/A
Total Revenues	237,289	157,700	155,500	(2,200)	-1.4%
Expenditures					
Personal Services	253,433	306,950	312,350	5,400	1.8%
Other Current Expenditures	40,730	45,400	59,750	14,350	31.6%
Capital Outlay	5,683	13,000	10,700	(2,300)	-17.7%
Other Expenditures	6,458	6,800	7,150	350	5.1%
Total Expenditures	306,304	372,150	389,950	17,800	4.8%

Significant Budget and Personnel Changes

Personal Services	+	\$ 5,400	COLA, salary adjustment under compensation plan
Expert and Consultant Services	+	\$ 2,000	Adjust to reflect actual spending
Nuisance Abatement Costs	+	\$ 10,000	New line item to track costs pertaining to nuisance property cases
Motor Fuel and Lubricants	+	\$ 1,400	Increase cost of fuel
Travel Expense Personnel	+	\$ 2,500	Additional training and increase costs
Capital Purchases			
Computer Equipment/Software		\$ 8,700	Scheduled computer replacement
Signage		\$ 2,000	Notification Signs

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Planning and Zoning Official	1	1	1	1	1
Building Official	1	1	1	1	1
Urban Planner	0	1	1	1	1
Code Enforcement Officer	0	0	1	1	1
Building Services Specialist	1	1	1	1	1
Part-time employee (FTE)	.86	.86	.65	.62	.52
Total	3.86	4.86	5.65	5.62	5.52

101 493.00 TRANSFERS OUT TO OTHER FUNDS
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The purpose of the Transfers Out is to account for contribution/subsidies made by the General Fund to other funds/departments.

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	-	-	-	-	0.0%
Total Revenues	-	-	-	-	0.0%
Expenditures					
Miscellaneous	1,446,000	1,440,000	1,565,000	125,000	8.7%
Total Expenditures	1,446,000	1,440,000	1,565,000	125,000	8.7%

Significant Budget and Personnel Changes

Transfer Out – Park & Rec	+ 100,000
Transfer Out – Sioux River Project	- 30,000
Transfer Out – Rec Center	+ 15,000
Transfer Out – Airport	+ 40,000

Summary of Personnel

There are no personnel allocated to this department.

**SPECIAL
REVENUE
FUNDS**

W★TERTOWN
SOUTH DAKOTA'S RISING ST★R

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 (273)

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

Tax Increment Fund #1 (275)

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

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of staff meetings per year	12	6	12	12
Percent of board member attendance	86%	79%	79%	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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Percent of activities planned that are published	100%	100%	100%	100%
Total number of volunteers	216	187	220	220

SUPERVISION**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	45,226	37,000	45,000	8,000	21.6%
Other Financing Sources	1,374,330	1,318,000	1,418,000	100,000	7.6%
Total Revenues	1,419,556	1,355,000	1,463,000	108,000	8.0%
Expenditures					
Personal Services	170,850	181,350	180,700	(650)	-0.4%
Other Current Expenditures	7,051	7,750	7,550	(200)	-2.6%
Capital Outlay	2,087	-	-	-	N/A
Total Expenditures	179,988	189,100	188,250	(850)	-0.4%

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for 2009

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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	.15	.13	.12
Total	3	3	3.15	3.13	3.12

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.

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of participants in summer programs	3,360	3,482	3,500	3,500
Number of participants in all youth/adult programs	4,690	3,980	4,500	4,500
Number of training workshops given for volunteers	8	4	8	8
Number of special events conducted	12	8	12	12

RECREATION PROGRAMS**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	86,280	74,300	88,200	13,600	18.3%
Miscellaneous Revenues	8,284	8,200	33,100	24,900	303.7%
Total Revenues	94,564	82,500	121,300	38,500	46.7%
Expenditures					
Personal Services	196,312	198,600	254,700	56,100	28.2%
Other Current Expenditures	31,407	32,900	37,700	4,800	14.6%
Capital Outlay	1,614	3,300	2,000	(1,300)	-39.4%
Other Expenditures	3,226	6,100	5,900	(200)	-3.3%
Total Expenditures	232,559	240,900	300,300	59,400	24.7%

Significant Budget and Personnel Changes

Personal Services	+	\$ 56,100	COLA, salary adjustment under compensation plan. Created a Senior Activities Director position
Education and Rec Supplies	+	\$ 3,000	Increase to reflect actual spending
Jr. Baseball & Rec Supplies	+	\$ 1,000	Increase to reflect actual spending
Capital Purchases			
Baseball/Softball Equipment		\$ 2,000	Replace 20% of the equipment inventory

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Recreation Superintendent	1	1	1	1	1
Asst. Recreation Superintendent	1	1	1	1	1
Senior Activities Director (New)					1
Part-time employment (FTE)	5.03	4.71	4.59	4.45	4.68
Total	7.03	6.71	6.59	6.45	7.68

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.

2008 Highlights

- New restroom facility opened on the course
- Doubled the size of practice green

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of season passes	876	874	877	880
Number of 9-hole rounds played by green fee players	11,751	6,695	12,000	12,000
Number of 9-hole rounds played by season pass holders	46,078	20,816	46,000	46,000
Number of staff hours used for training	100	40	100	100

GOLF COURSE**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods & Service	451,034	419,000	457,000	38,000	9.1%
Miscellaneous Revenue	6,345	4,000	4,000	-	0.0%
Other Financing Sources	7	-	-	-	N/A
Total Revenue	457,386	423,000	461,000	38,000	9.0%
Expenditures					
Personal Services	247,153	243,300	254,550	11,250	4.6%
Other Current Expenditures	145,989	158,400	174,800	16,400	10.4%
Capital Outlay	56,499	42,500	61,100	18,600	43.8%
Other Expenditures	924	-	-	-	N/A
Total Expenditures	450,565	444,200	490,450	46,250	10.4%

Significant Budget and Personnel Changes

Personal Services	+ \$	11,250	COLA, salary adjustment from compensation plan
Expert and Consulting Services	+ \$	3,000	Increase to reflect actual spending
Motor Fuel and Lubrication	+ \$	7,200	Increase in fuel costs
Chem, Drug and Lab Supplies	+ \$	4,000	Increase in cost of chemicals

Capital Purchases

Utility Vehicle	\$	18,400	Scheduled replacement of 1997 utility vehicle
Pond Aerator Fountain	\$	4,100	Scheduled replacement of pond aerator fountain
Core Harvester	\$	5,500	Scheduled replacement of 1989 core harvester
Fairway Mower	\$	32,500	Scheduled replacement of 2001 fairway mower
Push Fertilizer spreader	\$	600	Scheduled replacement of push fertilizer spreader

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Golf Course Superintendent	1	1	1	1	1
Asst. Golf Course Superintendent	1	1	1	.75	.75
Turf Specialist	1	1	1	1	1
Part-time/Seasonal employee (FTE)	6.65	6.85	4.95	4.23	4.12
Total	9.65	9.85	7.95	6.98	6.87

❖ 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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Family season passes	432	289	293	300
Individual season passes	497	430	437	450
Daily Admissions - Family	2,689	NA	NA	NA
Daily Admissions - Individual	8,932	6,380	15,000	15,000
Number of rentals	9	4	11	10
Number of children registered in swimming lessons vs number of openings	947 / 1,150	600 / 1,150	950 / 1,150	900 / 1,150
Total attendance	52,491	10,300	50,000	50,000
Profit margin of concession sales	21%	26%	30%	30%

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
# of violations from Health Department inspection	7	0	3	0
Number of water samples taken	33	12	33	33

FAMILY AQUATICS CENTER**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	217,362	227,500	193,800	(33,700)	-14.8%
Miscellaneous Revenue	2,359	800	1,000	200	25.0%
Total Revenues	219,721	228,300	194,800	(33,500)	-14.7%
Expenditures					
Personal Services	140,050	154,200	161,450	7,250	4.7%
Other Current Expenditures	109,066	116,000	120,300	4,300	3.7%
Capital Outlay	4,788	9,500	11,000	1,500	15.8%
Other Expenditures	140	-	-	-	N/A
Total Expenditures	254,044	279,700	292,750	13,050	4.7%

Significant Budget and Personnel Changes

Personal Services	+	\$ 7,250	Minimum wage increase for seasonal employees
Ed, Rec, & Safety Supplies	+	\$ 2,000	Increase to reflect actual spending
Natural Gas	+	\$ 1,000	Increase in Utility rates
Water	+	\$ 1,900	Increase in Utility rates

Capital Purchases

Deck Furniture	\$ 7,500	Scheduled replacement of deck furniture
Public Address System	\$ 3,500	Phase II of public address system

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Part-time employee (FTE)	0.00	9.00	10.31	10.50	9.13
Total	0.00	9.00	10.31	10.50	9.13

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.

2008 Highlights

- Hosted State Junior Olympic Slowpitch Softball Tournament on July 19, 20, 26 and 27

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of tournaments held	6	4	7	6
Number of field rentals for adults	246	181	250	250
Number of mowings	30	18	30	30

SOFTBALL/BASEBALL COMPLEX**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	6,206	5,000	5,000	-	0.0%
Total Revenues	6,206	5,000	5,000	-	0.0%
Expenditures					
Personal Services	4,918	10,250	6,450	(3,800)	-37.1%
Other Current Expenditures	9,980	10,800	10,350	(450)	-4.2%
Capital Outlay	2,565	8,000	5,000	(3,000)	-37.5%
Total Expenditures	17,463	29,050	21,800	(7,250)	-25.0%

Significant Budget and Personnel Changes

Personal Services	- \$ 3,800	State slow pitch softball tournament was held in 2008 requiring additional overtime. No tournament is schedule for 2009.
Capital Purchases		
Bleacher Screening	\$ 5,000	Bleacher screening replacements

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Part-time employee (FTE)	.31	.31	.30	.31	.31
Total	.31	.31	.30	.31	.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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of times facility used for private rentals	97	61	100	100
Number of community groups utilizing the meeting room	7	7	7	7
Total number of times meeting room reserved	58	22	50	60
Number of user accident claims filed	0	0	0	0

AUDITORIUM**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	2,556	2,000	4,000	2,000	100.0%
Miscellaneous Revenue	526	500	500	-	0.0%
Total Revenues	3,082	2,500	4,500	2,000	80.0%
Expenditures					
Personal Services	45,250	47,600	49,800	2,200	4.6%
Other Current Expenditures	35,102	36,500	37,850	1,350	3.7%
Capital Outlay	4,190	6,800	13,500	6,700	98.5%
Other Expenditures	3	-	-	-	N/A
Total Expenditures	84,545	90,900	101,150	10,250	11.3%

Significant Budget and Personnel Changes

Personal Services + \$ 2,200 Salary adjustment under compensation plan

Capital Purchases

Gym Wall Mats \$ 6,500 Replacement of gym wall mats
Water Heater \$ 7,000 Replacement of 1984 water heater

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Building and Pool Maintenance Worker	1	1	1	1	1
Part-time Employee (FTE)	.10	.10	.10	.10	.10
Total	1.10	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.

2008 Highlights

- Renovation and expansion of black-footed penguin exhibit
- Design and construction of Waters of South Dakota exhibit
- Received private funding for the replacement of the bongo diorama to bird/mammal display
- Received funding from Watertown Community Foundation and Messengers of Healing Winds to add three prairie gardens and graphics
- Updated and renovated bird world buildings
- Added additional prairie and animal graphics
- Replaced fencing in small duck ponds and free flight exhibit
- Received funding from the Watertown Community Foundation to purchase and install a 72" Promethean ActivBoard in the Discovery Center classroom to be used during classes and workshops for all ages
- 6th Grade Environmental Days were revitalized using the new "Waters of South Dakota" exhibit and incorporating educational stations such as Mr. Drip's Trip, Riparian Values and Water Quality. For the first time ever, participants were quizzed on the days' topics.
- Attendance in BPZ Roots & Shoots programs is at an all time high. The groups were split into 3 with 18 Spider Monkey members (ages 5-8), 25 Dakota Skipper members (ages 9-11) and 18 Black-footed Ferret Youth Council members (ages 12 and up)

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Total Attendance	52,037	20,646	52,000	52,500
\$ budgeted for grounds & equipment	34,960	16,025	33,175	30,000
\$ budgeted for exhibit and building improvements	53,620	84,009	105,000	74,900
Total number of SSP programs & local conservation projects and programs	20	15	16	18

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Attendance at special events and free days	12,102	322	9,000	11,000
\$ received from grants	89,718	96,967	128,050	110,000
\$ of subsidies from Lake Area Zoological Society	64,989	19,648	113,920	131,546
# of workshops & conferences attended by staff	9	2	7	9

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of active Roots & Shoots groups	15	17	20	20
Total number of participants in Roots & Shots service learning activities	833	323	700	700
Number of outreach programs	113	57	77	102
Number of educators and interns reached through activities, training and workshops	33	4	5	25
Total attendance from Zoo School programs and on-site tours	9,635	6,915	8,234	8,500
\$ received from educational programming	12,711	10,306	13,702	13,500
Volunteer hours	5,136	720	1,300	2,500

ZOO**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental	3,372	2,054	-	(2,045)	-100.0%
Charges for Goods and Services	124,579	120,000	120,000	-	0.0%
Miscellaneous Revenues	79,344	88,543	107,550	19,007	21.5%
Other Financing Sources	500	1,000	1,000	-	0.0%
Total Revenues	207,795	211,597	228,550	16,953	8.0%
Expenditures					
Personal Services	480,031	523,300	593,550	70,250	13.4%
Other Current Expenditures	136,625	138,600	153,800	15,200	11.0%
Capital Outlay	24,718	10,250	10,300	50	0.5%
Other Expenditures	108	400	400	-	0.0%
Total Expenditures	641,482	672,550	758,050	85,500	12.7%

Significant Budget and Personnel Changes

Personal Services	+ \$	70,250	COLA, salary and benefits adjustments under compensation plan. Added full time zookeeper position
Maintenance of Other	+ \$	2,000	Increase to reflect actual spending
Motor Fuel and Lubricant	+ \$	1,700	Increase in cost of fuel
Livestock and Poultry	+ \$	5,000	Increase in costs
Utilities (Electric, Water)	+ \$	4,700	Increase in Utility Costs

Capital Purchases

Generator	\$	2,500	New generator
Sound System	\$	5,300	New sound system
Zoo Animals	\$	2,500	New and replacement animals

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Zoo Superintendent	1	1	1	1	1
Zoo Curator	0	1	1	1	1
Roots & Shoots Coordinator	1	0	1	0	0
Visitor's Service/Office Manager	1	1	1	1	1
Zookeeper/Maintenance	1	1	1	1	1
Zookeeper II	1	0	0	0	0
Zookeeper I	3	3	3	3	4
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	5.23	5.50	5.40	6.19	6.32
Total	14.23	13.50	14.40	14.19	15.32

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.

2008 Highlights

- Hosted Bantam “B” State Hockey Tournament

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of youth season passes (includes hockey & lions)	376	0	375	375
Number of Adult and family season passes	22	0	25	25
Yearly attendance	3,652	1,871	3,500	3,600
Number of machine hours for resurfacing ice	135	80	135	135
Total number of non-ice events	3	1	2	3

ICE ARENA/EXPO BUILDING**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	15,673	13,200	12,000	(1,200)	-9.1%
Miscellaneous Revenues	11	-	-	-	N/A
Total Revenues	15,684	13,200	12,000	(1,200)	-9.1%
Expenditures					
Personal Services	25,403	39,950	44,950	5,000	12.5%
Other Current Expenditures	29,502	35,550	37,250	1,700	4.8%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	54,905	75,500	82,200	6,700	8.9%

Significant Budget and Personnel Changes

Personal Services + \$ 5,000 COLA, salary adjustment under compensation plan

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Asst. Superintendent (FTE)	0	0	0	.25	.25
Part-time employee (FTE)	.38	.38	.36	.22	.34
Total	.88	.88	.86	.97	1.09

- ❖ 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.

2008 Highlights

- New Dog Park Opened
- Completion of Derby Downs Arena and Lighting Renovation

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
# of inspections on playground equipment	8	8	17	17
Feet of new bike trail	0	0	32,855	NA
Number of arena events held at Derby Downs	22	11	25	25
Number of clubhouse rentals at Derby Downs	60	22	47	50

PARKS SYSTEM**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	10,186	8,945	7,450	(1,495)	-16.7%
Other Financing Sources	100	-	-	-	N/A
Total Revenues	10,286	8,945	7,450	(1,495)	-16.7%
Expenditures					
Personal Services	263,372	274,700	278,550	3,850	1.4%
Other Current Expenditures	104,727	113,200	121,100	7,900	7.0%
Capital Outlay	24,324	38,000	69,500	31,500	82.9%
Total Expenditures	392,423	425,900	469,150	43,250	10.2%

Significant Budget and Personnel Changes

Personal Services	+ \$	3,850	COLA, salary adjustment under compensation plan
Motor Fuel and Lubricant	+ \$	5,000	Increase in cost of fuel

Capital Purchases

Pickup	\$	19,000	Scheduled replacement of 1993 pickup
Mower	\$	45,000	Scheduled replacement of mower
Line Sprayer	\$	3,500	Scheduled replacement of line sprayer
Derby Downs Clubhouse Carpet	\$	2,000	Replacement of Derby Downs Clubhouse Carpet

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Worker II	1	1	1	4	4
Park Maintenance Worker I	3	3	3	0	0
Part-time employee (FTE)	4.68	4.55	4.01	3.86	3.86
Total	9.18	9.05	8.51	8.36	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.

2008 Highlights

- Opening of additional 23 camp sites

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of camper/tent permits issued	4,218	2,107	4,000	4,000
Avg. % of seasonal occupancy level	40	40	40	40
Picnic shelter rental	64	24	60	60

CITY PARK AND CAMPING**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	66,227	50,050	65,050	15,000	30.0%
Total Revenues	66,227	50,050	65,050	15,000	30.0%
Expenditures					
Personal Services	42,299	46,450	53,250	6,800	14.6%
Other Current Expenditures	31,598	27,450	32,400	4,950	18.0%
Capital Outlay	14,903	-	-	-	N/A
Other Current Expenditures	33	-	-	-	N/A
Total Expenditures	88,833	73,900	85,650	11,750	15.9%

Significant Budget and Personnel Changes

Personal Services	+	\$	6,800	COLA, salary adjustment under compensation plan
Electricity	+	\$	1,800	Increase in Utility rates
Water	+	\$	1,400	Increase in Utility rates

Capital Purchases

No purchases scheduled for 2009

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Part-time employee (FTE)	1.13	1.30	1.30	1.28	1.59
Total	1.63	1.80	1.80	1.78	2.09

❖ 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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Dollar amount of advertising funds used	87,754	27,167	89,950	97,950
Subsidy amount to Boys and Girls Club	170,000	85,000	170,000	170,000
Transfer amount to the Park and Recreation Fund	68,000	34,000	68,000	68,000

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

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	642,739	613,000	654,000	41,000	6.7%
Miscellaneous Revenues	6,344	2,500	4,000	1,500	60.0%
Total Revenues	649,083	615,500	658,000	42,500	6.9%
Expenditures					
General Government (CVB/Event Center)					
Other Expenditures	279,852	293,300	346,600	53,300	18.2%
General Government Advertising					
Other Expenditures (Chamber Programs)	87,755	89,950	87,950	(2,000)	-2.2%
General Government Other					
Other Expenditures (Boys & Girls Club)	170,000	170,000	170,000	-	0.0%
Operating Transfers	68,000	68,000	68,000	-	0.0%
Total Expenditures	605,607	621,250	672,550	51,300	8.3%

Significant Budget and Personnel Changes

Utilities	+	\$	20,000	Increase in Utility rates
4 th of July	-	\$	2,000	Decrease in budgeted amount
Watertown Pins	-	\$	3,000	Transferred budget amount to CVB/Event Center budget
Event Advertising	-	\$	10,500	Transferred budget amount to CVB/Event Center budget
Mayor's Ad Campaign	+	\$	25,000	Increase city wide advertising promotion
Flower Project	-	\$	1,500	Adjust to reflect actual spending

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).

2008 Highlights

- Implementing two new acceleration programs for High School cheerleading and dance team performers
- Light renovation and repainting of indoor pool
- Increased the number of basketball and volleyball teams in our summer leagues

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Average daily attendance	225	269	250	245
Number of new programs	3	3	3	2
# increase/(decrease) in membership contracts from previous year	43	(57)	(27)	0
Total single membership contracts	423	404	420	430
Total family membership contracts	629	637	650	660

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Total number of rentals	15	11	15	17
Number of tournaments held	7	5	7	8
Number of certified trainers	2	2	2	2
Average number of children at child care	12	14	14	15

COMMUNITY RECREATION CENTER**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Charges for Goods and Services	689,261	712,500	719,500	7,000	1.0%
Miscellaneous Revenue	32,350	36,400	37,500	1,100	3.0%
Other Financing Sources	19,000	15,100	25,000	9,900	65.6%
Total Revenues	740,611	764,000	782,000	18,000	2.4%
Expenditures					
Personal Services	447,087	483,350	504,100	20,750	4.3%
Other Current Expenditures	245,619	246,650	247,200	550	0.2%
Capital Outlay	34,680	24,000	44,000	20,000	83.3%
Other Expenditures	2,140	1,500	1,700	200	13.3%
Total Expenditures	729,526	755,500	797,000	41,500	5.5%

Significant Budget and Personnel Changes

Personal Services	+ \$	20,750	COLA, salary adjustment under compensation plan, increase in programs and minimum wage increase
Utilities	+ \$	4,000	Increase in Utility rates

Capital Purchases

Machinery & Equipment	\$	24,000	Scheduled replacement of fitness equipment
Computer Equipment/Software	\$	20,000	New computer software system

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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)	8.72	7.61	8.37	7.48	8.98
Total	14.72	13.61	14.37	13.48	14.98

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	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	3,150	3,150	N/A
Total Revenues	-	-	3,150	3,150	N/A
Expenditures					
Casualty Loss	-	100,000	90,000	(10,000)	-10.0%
Total Expenditures	-	100,000	90,000	(10,000)	-10.0%

Significant Budget and Personnel Changes

Funds were used in 2008 to replace a police car that was involved in an accident.

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	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	110,821	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Total Revenues	110,821	-	-	-	N/A
Expenditures					
Personal Services	4,860	-	-	-	0.0%
Capital Outlay	1,383,374	321,000	-	(321,000)	-100.0%
Total Expenditures	1,388,234	321,000	-	(321,000)	-100.0%

Significant Budget and Personnel Changes

The Library Expansion Project has been completed. The Library Building Fund will be closed out by the end of 2008.

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	2007 Total	2008 Total	2009 Total
Public Safety Improvements	860,811	22,800	2,159,000
Street System Improvements	2,730,429	2,915,900	1,420,000
Sanitary Sewer Improvements	(1,400)	-	-
Storm Sewer, Flood Control and Water Quality Projects	1,885,617	3,703,250	1,365,000
Recreational Facility Improvements	1,174,224	2,528,950	911,000
Industrial Park Infrastructure	322,968	1,622,500	540,000
Debt Service Payments	1,107,358	1,094,800	1,246,900
Codington County	52,500	-	-
Watertown Public Schools	210,000	-	-
Waverly Public School	5,000	-	-
South Shore Public School	5,000	-	-
Florence Public School	5,000	-	-
Henry Public School	5,000	-	-
Airport Fund for Capital Improvements	231,000	3,600	318,400
E-911 Fund	135,000	115,000	160,000

CAPITAL IMPROVEMENT FUND**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	5,691,884	5,522,000	6,074,000	552,000	10.0%
Intergovernmental Revenues	1,047,466	1,407,800	1,900	(1,405,900)	-99.9%
Miscellaneous Revenues	1,248,927	1,100,050	1,045,000	(55,050)	-5.0%
Other Financing Sources	1,533,272	-	2,055,000	2,055,000	N/A
Total Revenues	9,521,549	8,029,850	9,175,900	1,146,050	14.3%
Expenditures					
Capital Outlay	6,972,649	10,793,400	6,395,000	(4,398,400)	-40.8%
Debt Reduction	1,107,358	1,094,800	1,246,900	152,100	13.9%
Other Expenditures	282,500	-	-	-	N/A
Transfers Out	366,000	118,600	478,400	359,800	303.4%
Total Expenditures	8,728,507	12,006,800	8,120,300	(3,886,500)	-32.4%

Capital Purchases

Ambulance	\$ 104,000	Replace ambulance
Public Safety Facility	\$ 2,055,000	Land purchase and site preparation
Street Improvements	\$ 600,000	Milling and Overlay annual program
2 nd St SW Street Reconstruction	\$ 450,000	Design and construct curb/gutter/asphalt/base
Highland Blvd/2 nd St. NW	\$ 60,000	Redesign intersection/curb/gutter and reconstruct for better drainage
Sidewalk, Curb & Gutter Replacement	\$ 250,000	Curb replacement for ADA accessibility
Traffic Signal Improvements	\$ 60,000	Maintenance or addition of signal lights
Land	\$ 150,000	Land acquisitions (any purpose)
Miscellaneous Storm Sewer Projects	\$ 40,000	Miscellaneous projects not identified
11 th St SE Storm Sewer Project	\$ 25,000	Willow Creek isolation structure
2 nd St. SW Storm Sewer Project	\$ 1,100,000	Upsize existing and add additional storm sewer
Drainage Master Planning	\$ 50,000	Continued mapping of watershed areas
Campground Improvements	\$ 125,000	Phase II of comfort station
Recreation Trail System/Improvement	\$ 175,000	Extend bike trail
Pelican Toilet	\$ 2,500	Lake Pelican access vault toilet
Golf Course Renovation Projects	\$ 380,000	Complete last part of golf course renovations
Zoo – Exhibit Improvements	\$ 58,000	Discovery Center/Deer bldg/Alligator & Parakeet exh.
Soccer Complex Improvements	\$ 155,000	ANZA soccer field lighting
WCRC Improvements	\$ 15,500	Shower units/sauna/racquetball court ceiling/bathroom partitions
National Guard Armory Project	\$ 110,000	City's contribution to Armory project
Industrial Park Improvements	\$ 430,000	Set aside for economic development

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.

2008 Highlights

- Continue to increase training hours for Communications Officers
 - HAZMAT training (Hazardous Materials Training)
 - CERT training (Community Emergency Response Team)
 - NICS training (National Incident Command System)
 - Community Seminars
 - CCSAR volunteers (Codington County Search and Rescue Participants)
- Three Quality Assurance review staff members
 - EMD (Emergency Medical Dispatch)
 - EFD (Emergency Fire Dispatch)
 - Call Reviews
- Participated in National Tele-Communicators Week.
- Continue to develop a Citizens 911 Academy.
- Community Partnerships Offering 911 services to surrounding counties)
 - Currently serving Hamlin County, Day County, Grant County, and Roberts County (southern portion) for 911 services.
 - Participate in surrounding communities exercises and drills for emergency planning for their communities and schools
 - Presentation of 911 to schools and various community organizations
- Participation in community events and project
 - Codington County Extension Services
 - Babysitting Clinic
 - Save Our Farm Youth program (SOFY)
 - Senior Seminar
 - Watertown High School Career Days
 - 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)

E-911 FUND**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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Staff training hours received	947	337	600	650
Hours in exercise planning and participation	31	4	8	12
Training hour for recertification EMD/EFD	464	248	400	420
Training development hours	391	68	120	130
Total number of participation by staff in community seminars/workshops	615	16.5	30	40

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of training hours offered	2,583	507	2,600	2,650
Number of presentations scored	196	88	300	320
Average percentage score	91.37%	81.14%	94%	96%
Final Score Average – percent increase	1%	-10%	2%	2%

E-911 FUND

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

Objectives:

- ◇ Use national scoring standards for quality assurance of EMD/EFD 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/EFD protocols by using the national standard scoring process on a percentage of calls that are serviced to other communities that the department serves.

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Total # of calls scored using national standards	241	128	245	250
Average score based on National Standards	91.3%	92%	92%	92.5%
Day/Hamlin/Grant counties 911/EMD/EFD calls	1,867	952	1,900	1,950
Total overall number of 911 calls scored	196	88	170	180
Percentage of increase in average scoring	1%	-10%	2%	2%

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Average ring time	6.6 sec	5.6 sec	5.6 sec	5.5 sec
Average length of call	4 min, 13 sec	5 min, 7 sec	5 min, 7 sec	5 min, 7 sec

E-911 FUND

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Codington County 911 calls received	6,700	2,844	6,700	6,800
Hamlin County 911 calls received	461	220	461	461
Day County 911 calls received	681	280	600	600
Grant County 911 calls received	510	289	550	550
Roberts County 911 calls received	215	163	285	290
Total CAD entries/calls for service	34,475	17,441	34,600	35,000
* Total Unverified 911 calls	2,122	951	1,900	2,000

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

E-911 FUND**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	259,168	235,000	265,000	30,000	12.8%
Miscellaneous Revenues	99,296	114,100	165,600	51,500	45.1%
Other Financing Sources	135,000	115,000	160,000	45,000	39.1%
Total Revenues	493,464	464,100	590,600	126,500	27.3%
Expenditures					
Personal Services	409,167	422,650	460,200	37,550	8.9%
Other Current Expenditures	56,955	116,800	76,550	(40,250)	-34.5%
Capital Outlay	26,203	38,400	187,600	149,200	388.5%
Total Expenditures	492,325	577,850	724,350	146,500	25.4%

Significant Budget and Personnel Changes

Personal Services	+	\$	37,550	COLA, salary adjustment under compensation plan Changed part time position to full time position
Phone-Monthly Service	-	\$	40,250	Adjust to reflect actual spending

Capital Purchases

Computer Equipment/Software	\$	187,600	Replace outdated computer system
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Communications Supervisor	1	1	1	1	1
Communication Officers	7	8	8	8	9
Part-time employee (FTE)	.50	0	0	.40	0
Total	8.50	9.00	9.00	9.40	10.00

272 463.20 URBAN RENEWAL FUND

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

2008 Highlights

- Completed Phase IV of the uptown project
- Purchased flower baskets for the new light poles added during the uptown project
- Purchased basket liners for all of the existing light poles in the uptown area

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of new loans	1	2	4	6
Average number of loans in repayment	13	13	14	18
Average loan amount requested	\$6,000	\$6,000	\$6,000	\$6,000

URBAN RENEWAL FUND**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	73,439	63,100	71,500	8,400	13.3%
Total Revenues	73,439	63,100	71,500	8,400	13.3%
Expenditures					
Personal Services	5,832	9,200	8,450	(750)	-8.2%
Current Expenditures	14,947	28,650	29,700	1,050	3.7%
Capital Outlay	35,891	10,000	10,000	-	0.0%
Other Expenditures	6,000	36,000	36,000	-	0.0%
Total Expenditures	62,670	83,850	84,150	300	0.4%

Significant Budget and Personnel Changes

Professional Fees	+	\$	1,400	Increase in request
Maintenance of Other	-	\$	3,000	Decrease in request
Flower Project	+	\$	4,000	Half the cost of uptown flowers
Utilities	-	\$	2,000	Adjust to reflect actual spending

Capital Purchases

Uptown Projects	\$	10,000
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Part-time Maintenance (FTE)	.68	.68	.75	.48	.37
Total	.68	.68	.75	.48	.37

273 462.65 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.

2008 Highlights

- Education activities occurred through an annual newsletter, postcard mailings, 6th Grade Environmental Days, Camp Chance, Watertown Winter Farm Show, and WMS Social Studies Presentation.
- 20 radio ad spots highlighted information about the various projects.
- Best management practices included one planned Ag Waste System, 2,400 linear feet of shoreline protection, 5,000 feet of grassed waterways, 3 small ponds, and 2 grazing management areas.

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of water quality samples	29	16	35	30
Number of educational activities	19	15	36	37

SIOUX RIVER WATERSHED PROJECT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	-	-	235,000	235,000	N/A
Miscellaneous Revenues	-	-	125,000	125,000	N/A
Other Financing Sources	-	-	108,750	108,750	N/A
Total Revenues	-	-	468,750	468,750	N/A
Expenditures					
Personal Services	-	-	150,400	150,400	N/A
Other Current Expenditures	-	-	270,700	270,700	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	-	-	421,100	421,100	N/A

Significant Budget and Personnel Changes

Sioux River Watershed Project Phase VI began April 1, 2008 with a 3 year federal grant award.

Capital Purchases

No purchases scheduled for 2009.

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Project Coordinator	1	0	0	0	1
Technical Assistant	1	0	0	0	1
Terry Redlin Freshwater Institute Director	0	0	0	0	0
Part-time employee (FTE)	.75	0	0	0	.70
Total	2.75	0	0	0	2.70

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.

2008 Highlights

- Education activities occurred through an annual newsletter, postcard mailings, 6th Grade Environmental Days, Camp Chance, Watertown Winter Farm Show, and WMS Social Studies Presentation.
- 20 radio ad spots highlighted information about the various projects.
- Best management practices included one planned Ag Waste System, 2,400 linear feet of shoreline protection, 5,000 feet of grassed waterways, 3 small ponds, and 2 grazing management areas.

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of water quality samples	29	16	35	30
Number of educational activities	19	15	36	37

SIoux RIVER WATERSHED PROJECT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	250,482	346,650	-	(346,650)	-100.0%
Miscellaneous Revenues	114,576	115,000	-	(115,000)	-100.0%
Other Financing Sources	108,515	131,205	-	(131,205)	-100.0%
Total Revenues	473,573	592,855	-	(592,855)	-100.0%
Expenditures					
Personal Services	137,855	199,700	-	(199,700)	-100.0%
Other Current Expenditures	258,657	423,440	-	(423,440)	-100.0%
Capital Outlay	2,802	-	-	-	-100.0%
Total Expenditures	399,314	623,140	-	(623,140)	-100.0%

Significant Budget and Personnel Changes

Sioux River Watershed Project Phase V ended March 31, 2008. A new three year grant has been received starting Sioux River Watershed Project Phase VI. This fund will be closed by the end of 2008.

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Project Coordinator	0	1	1	1	0
Technical Assistant	0	1	1	1	0
Terry Redlin Freshwater Institute Director	0	0	0	1	0
Part-time employee (FTE)	0	.75	.75	.75	0
Total	0	2.75	2.75	3.75	0

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

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

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	163,686	226,500	226,500	-	0.0%
Miscellaneous Revenue	1,503	1,000	1,000	-	0.0%
Total Revenues	165,189	227,500	227,500	-	0.0%
Expenditures					
Debt Service	169,359	170,000	166,000	(4,000)	-2.4%
Total Expenditures	169,359	170,000	166,000	(4,000)	-2.4%

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.

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 Environmental Center with construction planned to begin in 2009.

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	16,290	24,050	4,000	(20,050)	-83.4%
Total Revenues	16,290	24,050	4,000	(20,050)	-83.4%
Expenditures					
Other Current Expenditures	-	350,000	-	(350,000)	-100.0%
Total Expenditures	-	350,000	-	(350,000)	-100.0%

Significant Budget Changes

The planning phase for the proposed site of the Terry Redlin Environmental Center began in 2007. The Center will be located in a new building connected to the Discovery Center at the Bramble Park Zoo. The building phase is expected to begin in 2009 and the \$350,000 in the 2008 budget is expected to be carried over into the 2009 fiscal year as allowed by the City's Home Rule Charter.

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	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	51,241	71,300	35,000	(36,300)	-50.9%
Miscellaneous Revenues	422	-	300	300	N/A
Total Revenues	51,663	71,300	35,300	(36,000)	-50.5%
Expenditures					
Capital Expenditures	-	5,000	-	(5,000)	-100.0%
Debt Services	69,905	72,900	72,000	(900)	-1.2%
Total Expenditures	69,905	77,900	72,000	(5,900)	-7.6%

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 2005. This plan identifies total allowable costs of \$2.8 million for business park infrastructure. To date, improvements in the District have included development of 43rd Street East and other sewer infrastructure at a cost of \$390,000. These improvements were completed in using funds advanced to TIF #3 by the Capital Improvement Fund.

2008 Highlights

No additional improvements have been completed in this District. However, time still remains within the period allowed by state law for such improvements to be completed, although none are currently planned.

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	16,837	32,000	39,000	7,000	21.9%
Miscellaneous Revenues	321	-	-	-	N/A
Total Revenues	17,158	32,000	39,000	7,000	21.9%
Expenditures					
Capital Expenditures	-	-	5,000	5,000	N/A
Debt Services	27,514	28,500	28,500	-	0.0%
Total Expenditures	27,514	28,500	33,500	5,000	17.5%

Significant Budget and Personnel Changes

All project costs have been paid except for the \$5,000 Administration Fee payable to the General Fund in 2009.

Summary of Personnel

There are no personnel allocated to this department.



**DEBT
SERVICE
FUND**

W★TERTOWN
SOUTH DAKOTA'S RISING ST★R

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, 2009	\$116,700
Interest payment due January 1, 2010	116,700
Total Interest Payments	233,400
Paying agent charges	1,000
Principal payment due January 1, 2010	\$185,000

Budget Summary

Description	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	416,199	430,529	439,300	8,771	2.0%
Miscellaneous Revenue	8,855	4,000	7,000	3,000	75.0%
Total Revenues	425,054	434,529	446,300	11,771	2.7%
Expenditures					
Debt Service	396,078	411,100	419,400	8,300	2.0%
Total Expenditures	396,078	411,100	419,400	8,300	2.0%

Significant Budget and Personnel Changes

Debt Service + \$ 8,300 Increase in scheduled payment amount

Summary of Personnel

There are no personnel allocated to this department.

**CAPITAL
PROJECTS
FUNDS**

W★TERTOWN
SOUTH DAKOTA'S RISING ST★R

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.

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	2007 Actual	2008 Budget	2009 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	45,848	-	-	-	0.0%
Other Financing Sources	45,848	-	-	-	0.0%
Total Revenues		-	-	-	0.0%
Expenditures					
Capital Outlay	62,109	-	-	-	0.0%
Total Expenditures	62,109	-	-	-	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.

ENTERPRISE FUNDS

W★TERTOWN
SOUTH DAKOTA'S RISING ST★R

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 (604)

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

Solid Waste Fund (605)

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

Airport Fund (606)

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

604 432.52 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.

2008 Highlights

- Implemented alarm testing procedure to verify SCADA system operation
- Operated sewer systems with minimal complaints and disruption to service
- Responded to sanitary sewer flows as they occurred minimizing environmental impact
- Lake Kampeska Lift Station Rehabilitation Project completed
- Sanitary Sewer Rehabilitation Project completed
- 1st Avenue Sanitary Sewer Extension and Lift Station Addition completed

Performance Measures

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

Objectives:

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

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Lift station calls (Alarm computer)	213	70	140	150
One-Call locations	1,670	788	1,600	1,600
Sewer main backups	1	1	1	1
Sewer line jetting in feet	163,853	53,828	90,000	100,000
Sewer rodding for root removal in feet	77,991	1,345	25,000	35,000
Sewer televised in feet	199,987	41,247	80,000	80,000
Hours of overtime on standby	449	151	300	300
Hours of non-standby overtime	89	6	30	30

SEWER: COLLECTION SYSTEM**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	263,035	225,600	50,600	(175,000)	-77.6%
Enterprise Operating Revenues	2,724,731	2,717,700	2,724,700	7,000	0.3%
Total Revenues	2,987,766	2,943,300	2,775,300	(168,000)	-5.7%
Expenses					
Personal Services	273,033	278,600	289,000	10,400	3.7%
Other Current Expenditures	117,804	176,100	183,950	7,850	4.5%
Capital Outlay	23,916	292,050	112,200	(179,850)	-61.6%
Interest on Debt	123,559	174,000	188,750	14,750	8.5%
Transfer to General Fund	144,200	147,200	138,800	(8,400)	-5.7%
Total Expenditures	682,512	1,067,950	912,700	(155,250)	-14.5%

Significant Budget and Personnel Changes

Personal Services	+	\$	10,400	COLA, salary adjustments under compensation plan
Motor Fuel & Lubricants	+	\$	6,200	Increase in fuel costs
Interest on Debt	+	\$	14,750	Interest on new SRF Loan (No. 7)

Capital Purchases

Gas Meter	\$	2,500	Replacement of 2002 gas meter
Pickup w/Snow Plow	\$	32,000	Replacement of 1991 pickup w/snow plow
Combination Pressure Washer	\$	3,200	Replacement of 1997 pressure washer
Truck/Utility Box and Crane	\$	74,500	Replacement of 1999 truck/utility box and crane

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.20	.10	.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	5.20	5.20	5.20	5.20

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

COLLECTION SYSTEM IMPROVEMENTS**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Other Financing Sources	2,006,258	-	-	-	N/A
Total Revenues	2,006,258	-	-	-	N/A
Expenses					
Capital Outlay	2,684,604	430,000	1,405,000	975,000	226.7%
Total Expenditures	2,684,604	430,000	1,405,000	975,000	226.7%

Capital Purchases

Lift Station Rehabilitation	\$ 1,040,000	Continuation of project (12 lift stations)
Sewer New and Replacement	\$ 350,000	3 rd Ave N/3 rd St W to 14 th Ave N/Skyline
KAK Addition – Lift Station Upsizing	\$ 15,000	New addition

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.

2008 Highlights

- All Wastewater Treatment Facility equipment repaired and/or replaced without disrupting operations
- The Wastewater Treatment Facility operated without any effluent quality violation

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Gallons of sludge land applied	2,054,400	707,200	1,600,000	1,600,000
Millions of gallons of wastewater discharged	1,154	540	1,000	1,000
Overtime hours used on standby (alarm)	89	41	80	80
Overtime not on standby	143	50	50	60
Hours of preventive maintenance	6,663	3,415	7,000	7,000

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

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	4,740	-	-	-	N/A
Total Revenues	4,740	-	-	-	N/A
Expenses					
Personal Services	288,372	297,000	309,450	12,450	4.2%
Other Current Expenditures	436,694	433,300	428,200	(5,100)	-1.2%
Capital Outlay	29,017	74,800	369,200	294,400	393.6%
Interest on Debt	28,645	9,300	-	(9,300)	-100.0%
Total Expenditures	782,728	814,400	1,106,850	292,450	35.9%

Summary of Budget and Personnel Changes

Personal Services	+	\$ 12,450	COLA, salary adjustment under compensation plan
Equipment Maintenance	+	\$ 5,000	Increase in request
Motor Fuel & Lubricants	+	\$ 3,600	Increase in fuel costs
Natural Gas	-	\$ 27,500	Over budgeted in 2008
Electricity	+	\$ 3,000	Increase in utility rates
Water	+	\$ 10,800	Increase in utility rates
Interest on Debt	-	\$ 9,300	SRF Loan Nos. 1 & 2 Paid Off

Capital Purchases

Laptop Computer	\$ 2,500	Computer
Computer Software	\$ 1,700	Software
Utility Vehicle	\$ 12,500	Scheduled replacement
Snow Blower (walk-behind)	\$ 2,500	Scheduled replacement

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Superintendent (FTE)	.20	.20	.20	.20	.20
Asst. Superintendent (FTE)	.40	.10	.10	.10	.10
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
Part-time employee (FTE)	.12	0	0	0	0
Total	5.72	5.30	5.30	5.30	5.30

604 432.57 SEWER: INDUSTRIAL PRETREATMENT PROGRAM
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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.

2008 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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of SIU inspections performed	13	4	12	12
Number of sump pump inspections	187	16	100	100
Number of monitoring events performed	30	23	28	32
Number of commercial inspections	58	34	75	75
Number of SIU's permitted	13	12	12	12
Number of NOV's issued	16	9	15	15

SEWER: INDUSTRIAL PRETREATMENT PROGRAM**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	-	-	-	-	N/A
Enterprise Operating Revenues	1,333	-	-	-	N/A
Total Revenues	1,333	-	-	-	N/A
Expenses					
Personal Services	106,176	108,000	113,050	5,050	4.7%
Other Current Expenditures	31,960	34,400	35,050	650	1.9%
Capital Outlay	7,176	10,600	600	(10,000)	-94.3%
Total Expenditures	145,312	153,000	148,700	(4,300)	-2.8%

Summary of Budget and Personnel Changes

Personal Services + \$ 5,050 COLA, salary adjustment under compensation plan

Capital Purchases
Equipment \$ 600 Replacement of 1997 refrigerator

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Superintendent (FTE)	0	0	.10	.10	.10
Asst. Wastewater Superintendent (FTE)	.30	.60	.60	.60	.60
Pretreatment Asst.	1	1	1	1	1
Total	1.30	1.60	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.

2008 Highlights

- Maintained Quality Assurance/Quality Control program

Performance Measures

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

Objectives:

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

Measures	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of Wastewater samples analyzed	12,957	6,247	13,000	13,000
Number of sludge samples analyzed	3,067	1,961	4,000	4,000

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.

2008 Highlights

- Operated collection routes with minimal complaints
- Continued review and revision of collection routes to enhance productivity and minimize overtime

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Number of stops per MSW route #1 – Truck C-5	93,505	50,437	97,000	98,000
94Number of stops per MSW route #2 – Truck C-4	160,407	77,674	159,000	160,000
Number of stops per MSW route #3 – Truck C-1	148,574	73,906	149,000	150,000

SOLID WASTE COLLECTION**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	410	200	200	-	0.0%
Enterprise Operating Revenues	454,859	453,000	460,000	7,000	1.5%
Total Revenues	455,269	453,200	460,200	7,000	1.5%
Expenses					
Personal Services	301,257	303,900	315,650	11,750	3.9%
Other Current Expenditures	109,398	97,450	134,900	37,450	38.4%
Capital Outlay	20,241	22,500	24,000	1,500	6.7%
Transfer to General Fund	108,100	107,600	112,800	5,200	4.8%
Total Expenditures	538,996	531,450	587,350	55,900	10.5%

Significant Budget and Personnel Changes

Personal Services	+	\$ 11,750	COLA, salary adjustment under compensation plan
Equipment Maintenance	+	\$ 15,400	Increase in request
Motor Fuel & Lubricants	+	\$ 22,050	Increase in fuel costs
Transfer Out – General Fund	+	\$ 5,200	Based upon projected fund revenue

Capital Purchases

Refuse Containers/Carts	\$ 24,000	95 and 300+ gallon refuse containers
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Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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.

2008 Highlights

- Updated the Storm Water Pollution Prevention Plan
- Awarded the Leachate Lift Station and Force Main Project
- Established an internal weed control/spraying program
- Defined the Landfill's area of responsibility for litter control and continued litter picking activities

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Tonnage of MSW	38,010	18,732	38,000	39,000
Tonnage of Rubble	2,912	1,136	2,300	2,600
White Goods	266	172	280	300
Wood	266	279	558	600

SOLID WASTE DISPOSAL**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Licenses and Permits	250	-	200	200	N/A
Miscellaneous Revenues	192,581	146,000	160,000	14,000	9.6%
Enterprise Operating Revenues	1,201,144	1,147,000	1,210,000	63,000	5.5%
Total Revenues	1,393,975	1,293,000	1,370,200	77,200	6.0%
Expenses					
Personal Services	403,189	373,050	381,250	8,200	2.0%
Other Current Expenditures	357,957	356,000	423,100	67,100	18.8%
Capital Outlay	103,943	167,800	682,500	514,700	306.7%
Other Expenditures	57,592	65,000	65,000	-	0.0%
Total Expenditures	922,681	961,850	1,551,850	590,000	61.3%

Significant Budget and Personnel Changes

Personal Services	+	\$ 8,200	COLA, salary adjustment under compensation plan
Professional Testing Fees	+	\$ 5,000	
Equipment Maintenance	+	\$ 11,800	Increase in request
Disposal of Hazardous Waste	-	\$ 6,000	Adjust to actual costs
Motor Fuel & Lubricants	+	\$ 49,000	Increase in fuel costs
Natural Gas	+	\$ 7,000	Increase in utility rates

Capital Purchases

Bobcat/Snow Blowers	\$ 6,000	New/replacement bobcat and snow blowers
ATV	\$ 13,000	Scheduled replacement of 2002 ATV
Scraper	\$ 625,500	Scheduled replacement of 1972 scraper
Engineering Services	\$ 38,000	Cell #4 Project

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Supervisor of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Landfill Supervisor	1	1	1	1	1
Landfill Workers	6	6	6	6	6
Part-time employee (FTE)	0	0	0	0	0
Total	7.17	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.

2008 Highlights

- Yard Waste Drop-off site participation continues to be strong
- The public continues to express appreciation of the Yard Waste Drop-off site
- Began selling semi-automated recycling containers to the public
- Offered a curbside E-waste collection event to the public as a pilot program

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	2007 Actual Total	2008 Actual 1/1-6/30	2008 Estimated Total	2009 Projected Total
Recycling truck stops	111,140	62,544	122,000	124,000
Grass recycling truck stops	75,667	26,681	76,000	76,500

SOLID WASTE RECYCLING**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	109,000	-	-	-	N/A
Miscellaneous Revenues	16,992	15,000	25,000	10,000	66.7%
Enterprise Operating Revenues	393,949	390,000	400,000	10,000	2.6%
Total Revenues	519,941	405,000	425,000	20,000	4.9%
Expenses					
Personal Services	178,643	205,150	218,500	13,350	6.5%
Other Current Expenditures	101,657	116,000	134,550	18,550	16.0%
Capital Outlay	272,648	161,100	324,700	163,600	101.6%
Total Expenditures	552,948	482,250	677,750	195,500	40.5%

Significant Budget and Personnel Changes

Personal Services	+	\$	13,350	COLA, salary adjustment under compensation plan
Professional Fees	+	\$	2,600	Increase in request
E-waste Program	+	\$	5,000	Increase in volume
Equipment Maintenance	+	\$	2,000	Increase in request
Motor Fuel & Lubricants	+	\$	8,550	Increase in fuel costs

Capital Purchases

Automated Grass Truck	\$	274,000	Scheduled replacement of 2002 grass truck
Recycling Containers/Grass Carts	\$	50,700	Automated recycling containers and 95 gallon grass carts

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 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
Part-time Employee (FTE)	0	0	0	0	.19
Total	3.76	3.76	3.76	3.76	3.95

❖ 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.

2008 Highlights

- Former President Bill Clinton and Senator Barak Obama landed at the Watertown Regional Airport during the South Dakota Democratic Primaries
- City owned aircraft hangars are still at maximum capacity with a waiting list
- Passenger enplanements are keeping up with the current trend we are seeing with all airports in the
- Cargo operations are still increasing and the outlook is very positive

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	2007 Actual	2008 Actual 1/1-6/30	2008 Projected Total	2009 Estimated Total
City T-hangar occupancy rate	15	18	18	18
Total Utility costs	23,623	17,476	33,800	32,700
Building & Equipment maintenance costs	59,839	14,754	27,749	32,000
Total Operating revenues	121,945	60,549	120,917	122,500
Total Operating expenditures	323,674	157,654	393,650	368,900

Goal: Increase aviation activity.

Objectives:

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

Measures	2007 Actual	2008 Actual 1/1-6/30	2008 Projected Total	2009 Estimated Total
Number of passengers enplaned	5,131	2,453	4,906	5,000
Total cargo throughput	563,739	281,870	565,000	569,000
Total charged landings	350	175	350	350
Total fuel flow throughput in gallons	225,000	108,022	230,000	240,000

AIRPORT**Budget Summary**

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Taxes	10,346	9,800	11,000	1,200	12.2%
Miscellaneous Revenues	70,391	6,000	-	(6,000)	-100.0%
Enterprise Operating Revenues	111,600	108,000	111,500	3,500	3.2%
Other Financing Sources	331,000	103,600	458,400	354,800	342.5%
Total Revenues	523,337	227,400	580,900	353,500	155.5%
Expenses					
Personal Services	123,376	132,850	138,000	5,150	3.9%
Other Current Expenditures	200,296	192,550	230,900	38,350	19.9%
Capital Outlay	120,720	56,000	353,800	297,800	531.8%
Total Expenditures	444,392	381,400	722,700	341,300	89.5%

Budget Summary for Airport AIP

Description	2007 Actual	2008 Budget	2009 Budget	Increase/Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	7,047,039	150,350	464,850	314,500	209.2%
Total Revenues	7,047,039	150,350	464,850	314,500	209.2%
Expenses					
Capital Outlay	7,274,687	155,000	479,250	324,250	209.2%
Total Expenditures	7,274,687	155,000	479,250	324,250	209.2%

Significant Budget and Personnel Changes

Personal Services	+	\$ 5,150	COLA, salary adjustment under compensation plan
Building Maintenance	+	\$ 5,000	Maintenance planned for Hangar 3
Maintenance to Other	+	\$ 18,000	Painting ramp A and B
Motor Fuel and Lubricants	+	\$ 9,000	Increased cost of fuel
Education and Rec Supplies	+	\$ 3,000	Assist with training cost for ARFF
Cleaning Services	+	\$ 11,500	New cleaning contract

Capital Purchases

Tractor	\$ 28,800	Replace tractor purchased in 1992
Study	\$ 15,000	SPCC plan
Improvements other than bldgs	\$ 273,000	Fuel farm replacement, drainage improve, lighting
Paving	\$ 37,000	Paving maintenance shop

Summary of Personnel

Position	2005 Actual	2006 Actual	2007 Actual	2008 Adopted	2009 Adopted
Airport Manager	1	1	1	1	1
Airport Maintenance worker	1	1	1	1	1
Part-time employee (FTE)	.67	1.10	.34	1.06	1.00
Total	2.67	3.10	2.34	3.06	3.00

The Capital Budget

In order for the City of Watertown to meet the needs for public facilities and improvements, careful planning is required in order to insure the availability of financial resources when the improvement occurs. 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 any acquisition, expansion, replacement or rehabilitation of 1) infrastructure or 2) physical assets including buildings and equipment. There is no dollar limit threshold for department heads when they update their expected capital expenditure needs for the coming year. Not having small dollar capital expenditures included in the department's operational budget allows more consistency from year to year resulting in better budgetary control.

The major emphasis in the City's CIP program in the upcoming year will be the public safety facility and continuing to upgrade the streets and storm sewer system. The CIP budget includes an annual milling and overlay program to ensure the best condition of the streets as possible. There is usually one significant storm sewer project planned and completed each year as identified by the 2005 revised drainage study conducted by Aason Engineering. The public safety facility was identified as a need based on space issues for the Police Department and the need for a substation on the west side of town across the railroad tracks.

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 equipment purchases over \$250,000 and infrastructure projects over \$500,000 and an abbreviated version of the capital outlay plan for years 2010-2012. A detailed schedule of the 2009 capital purchases by department can be found in the department budget section of the 2009 budget document.

CAPITAL OUTLAY BUDGET SUMMARY
FISCAL YEAR 2009

FUND TYPE

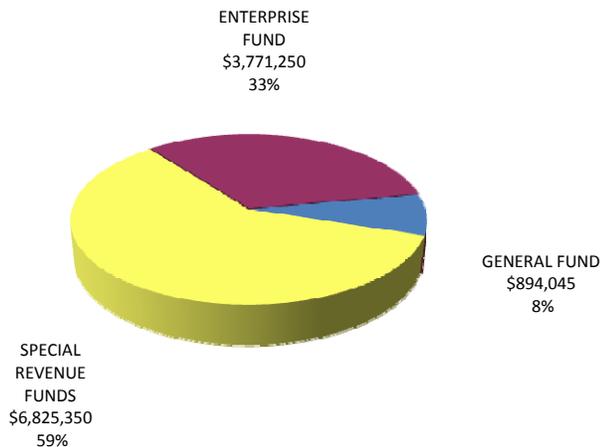
GENERAL FUND	\$ 894,045
SPECIAL REVENUE FUNDS	\$ 6,825,350
ENTERPRISE FUNDS	\$ 3,771,250
ALL FUNDS	<u>\$ 11,490,645</u>

CAPITAL OUTLAY FUNDING SUMMARY
FISCAL YEAR 2009

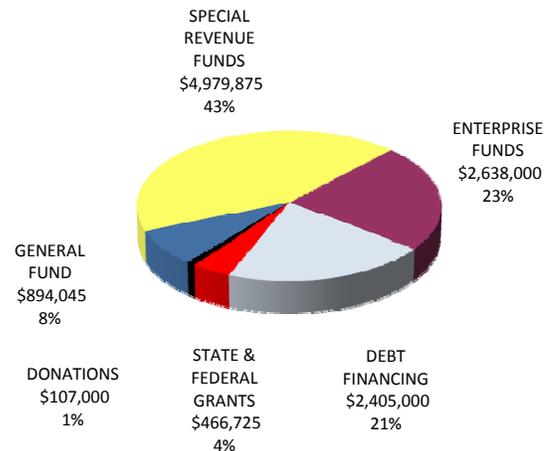
REVENUE SOURCE

GENERAL FUND	\$ 894,045
SPECIAL REVENUE FUNDS	\$ 4,979,875
ENTERPRISE FUNDS	\$ 2,638,000
DEBT FINANCING	\$ 2,405,000
STATE & FEDERAL GRANTS	\$ 466,725
DONATIONS	\$ 107,000
ALL FUNDING SOURCES	<u>\$ 11,490,645</u>

CAPITAL OUTLAY BY FUND



CAPITAL OUTLAY FUNDING SOURCE



**CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR 2009**

Public Safety Facility – A need was identified to create more space for the Police Department and a Fire Substation on the west side of town to overcome railroad track traffic. A task force was assembled to look at a public safety facility for a new police department, a west substation for the fire department and improvements to the existing fire station. The budgeted funds for 2009 will be used for land acquisition and site development.

<u>Funding Source</u>	<u>Funding Amount</u>
Debt – To Be Determined	\$ 2,055,000

Future Impact on Operating Budget: Once this project is complete, there will an increase in the overall operating budget of the Police Department and the Fire Department. The debt used to fund this project will also add to the 5% debt limit of the City.

Milling and Overlay Annual Program – This project is on-going and involves street resurfacing and curb ramp replacement to curbs that currently do not meet ADA requirements. This greatly enhances the useful life of the particular street and continues our effort to have ADA accessible sidewalks. The City’s goal is to resurface an average of 50 – 60 blocks per year.

<u>Funding Source</u>	<u>Funding Amount</u>
Second Penny Sales Tax	\$ 600,000

Future Impact on Operating Budget: This on-going project decreases yearly maintenance costs to the streets.

2nd Street SW Storm Sewer – This project will replace undersized storm sewer that is in place along with adding a portion of new storm sewer. A storm sewer project is planned each year to upsize and add additional storm sewer to vulnerable areas as identified in the 2005 revised drainage study conducted by Aason Engineering.

<u>Funding Source</u>	<u>Funding Amount</u>
Second Penny Sales Tax	\$ 1,100,000

Future Impact on Operating Budget: Upsizing and adding storm sewer in flood prone areas of the City will help to minimize damage caused by heavy rain or rapid snow melt.

Lift Station Rehabilitation – This project will rehab 12 lift stations around the City. Being in service for over thirty years, these lift stations have become outdated and replacement parts are becoming obsolete.

<u>Funding Source</u>	<u>Funding Amount</u>
Sewer revenues	\$ 1,040,000

Future Impact on Operating Budget: This project will add useful life to the existing lift stations and increase efficiency with better technologies.

Scraper – A 1972 scraper used at the landfill is no longer operational. The repairs needed to make the scraper functional are too costly for the age and condition of the equipment. The scrapers are used to move dirt, cover garbage and extinguishing landfill fires.

<u>Funding Source</u>	<u>Funding Amount</u>
Solid Waste Revenues	\$ 625,500

Future Impact on Operating Budget: This should reduce maintenance costs and increase the reliability of the machinery.

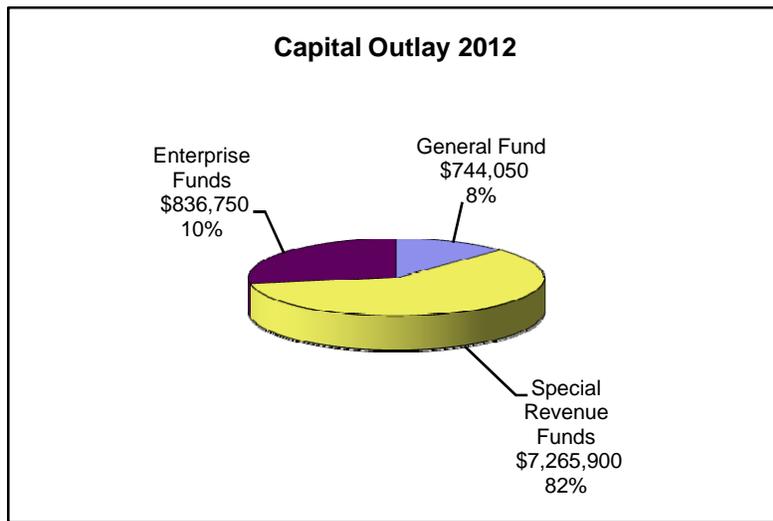
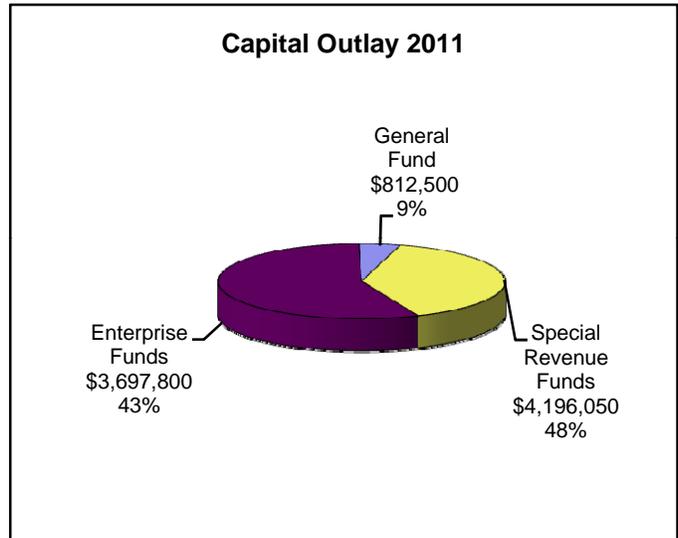
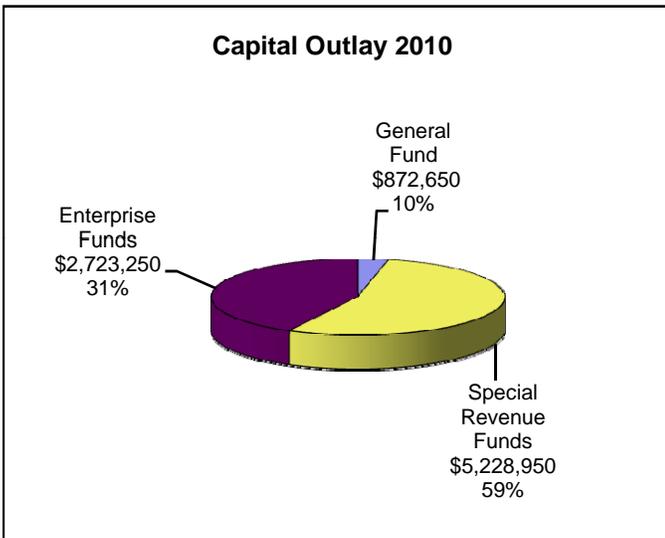
Automated Grass Truck – A 2002 recycling grass truck will be retired and used as a backup truck. The trucks are on a seven year rotation based on wear and tear from the repetition of picking up grass recycle containers.

<u>Future Source</u>	<u>Funding Amount</u>
Solid Waste Revenues	\$ 275,000

Future Impact on Operating Budget: This should reduce maintenance costs and allow the landfill to have a reliable backup.

**CAPTIAL OUTLAY PLAN SUMMARY
FISCAL YEARS 2010-2012**

FUND TYPE	2010	2011	2012
GENERAL FUND	\$ 995,450	\$ 738,150	\$ 951,700
SPECIAL REVENUE FUNDS	\$ 16,046,200	\$ 6,156,400	\$ 4,549,400
ENTERPRISE FUNDS	\$ 12,483,300	\$ 8,821,150	\$ 2,108,550
ALL FUNDS	<u>\$ 29,524,950</u>	<u>\$ 15,715,700</u>	<u>\$ 7,609,650</u>



**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2010-2012**

DEPARTMENT	DESCRIPTION	2010	2011	2012
101	GENERAL FUND			
Mayor	Laptop Computers for Council and Mayor	\$ 20,000	\$ -	\$ -
Finance	Computers	4,800	1,700	1,500
Finance	Printer/Copier	12,000	5,000	-
Finance	Computer File Server	-	8,000	-
IT	GOV-TV Hardware/Software Upgrades	30,000	-	-
Engineering	Add'l GIS layer	75,000	75,000	75,000
Engineering	Printer	-	-	7,000
Engineering	Computer	6,000	6,000	6,000
Engineering	Copier	7,000	-	-
Engineering	Color Plotter	7,000	-	-
Police	Shredder	4,400	4,400	-
Police	PC Computers	4,000	4,000	56,000
Police	Patrol Cars	155,550	124,450	125,200
Police	Portable and Mobile Radios	5,900	-	-
Police	Radar Units	7,700	-	-
Police	Firearms	-	29,250	-
Police	Computer File Server	10,000	-	-
Police	Printer/Copier	15,000	-	15,000
Fire	Computers	-	3,000	-
Fire	Vehicles	-	-	38,000
Fire	Bunker Gear	6,000	6,000	6,000
Fire	Rescue Equipment	42,200	-	-
Public Works	Computer	1,500	1,500	-
Street	Paint Striper	-	8,500	-
Street	Sweeper (2002)	-	-	198,000
Street	V-Box Sanders (4)	-	48,000	-
Street	Railroad Crossing/Other Improvements	-	8,000	8,000
Street	Dump Trucks (3)	255,000	-	-
Street	Pickup (1994, 2004)	42,000	-	44,000
Street	Snowplows (2)	18,000	-	-
Street	Motor Grader Replacement	-	196,000	-
Street	Loader (1985)	-	-	145,000
Cemetery	Tractor/Mower	6,500	7,000	7,000
Cemetery	Backhoe	64,000	-	-
Cemetery	Utility Vehicle	7,500	-	-
Cemetery	Trimmers (2)	-	750	-
Cemetery	Snow Blower	-	-	4,500
Mosquito Control	Adjulticide Applicator (2004)	-	-	9,000
Animal Control	Computer	-	2,000	-
Animal Control	Replace Van (2006)	-	17,000	-
Forestry	Chipper (2002)	25,000	-	-
Forestry	Boulevard Trees	\$ 12,000	\$ 12,000	\$ 12,000
Forestry	Stumper	-	25,000	-
Forestry	Dump Truck	-	-	65,000
Forestry	Chain Saw	700	700	700

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2010-2012**

DEPARTMENT	DESCRIPTION	2010	2011	2012
101	GENERAL FUND CON'T			
Library	Books	110,500	112,200	114,400
Library	AED Unit	-	-	2,400
Planning & Zoning	Computers	10,000	5,000	2,500
Planning & Zoning	Furniture and Fixtures	5,500	3,000	-
Planning & Zoning	Software	9,700	9,700	9,500
Planning & Zoning	Vehicle	15,000	15,000	-
	GENERAL FUND TOTAL	\$ 995,450	\$ 738,150	\$ 951,700

SPECIAL REVENUE FUNDS

201	PARK AND RECREATION FUND			
Supervisor	Computer	\$ 1,200	\$ 2,000	\$ 2,000
Recreation Program	Equipment	2,000	2,000	2,000
Recreation Program	Volleyball Standards	5,000	-	-
Golf Course	Mower	42,100	51,300	23,200
Golf Course	Utility Vehicle	19,200	-	-
Golf Course	Leaf Blower	-	-	7,400
Golf Course	Pressure Washer	-	900	-
Golf Course	Weed Trimmers	-	700	-
Golf Course	Chemical Sprayer	-	22,000	-
Golf Course	Spin Grinder	-	-	21,700
Aquatic Center	Deck Furniture	-	7,500	-
Aquatic Center	Tubes for Lazy River	2,000	-	2,000
Aquatic Center	Concession Equipment	-	3,000	-
Aquatic Center	Pool Vacuum	-	-	3,500
Aquatic Center	Public Address System Phase III	2,200	-	-
Aquatic Center	Deck Mounted Water Cannons (4)	4,500	-	-
Aquatic Center	Pressure Washer	-	1,000	-
Koch Complex	Bleacher Screening	5,000	-	-
Auditorium	Pipe Replacement	6,250	-	-
Auditorium	Carpet Offices and Conference Room	-	3,500	-
Auditorium	Paint Interior	-	5,000	-
Zoo	Animals	2,500	3,000	3,000
Zoo	Computer/Printer	2,500	2,500	-
Zoo	1 Ton Truck w/Dump and Snow Plow	32,200	-	-
Zoo	Mower	1,200	-	-
Zoo	Power Floor Scrubber	5,500	-	-
Zoo	Bison Shelter Improvements	-	11,000	-
Park Systems	Vehicle (1993, 1995)	-	19,000	20,000
Park Systems	Mower	-	47,000	-
Park Systems	Tractor	25,000	-	-
City Park	Picnic Tables	-	-	5,000
City Park	Utility Vehicle	-	8,000	-
	PARK AND RECREATION FUND TOTAL	\$ 158,350	\$ 189,400	\$ 89,800

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2010-2012**

DEPARTMENT	DESCRIPTION	2010	2011	2012
204	WATERTOWN COMMUNITY RECREATION CENTER FUND			
WCRC	Fitness Equipment	\$ 24,000	\$ 24,000	\$ 24,000
WCRC	Replace Flooring (1993)	1,750	-	-
	WCRC FUND TOTAL	\$ 25,750	\$ 24,000	\$ 24,000
212	CAPITAL IMPROVEMENT SALES TAX FUND			
General Government	City Share of Nat'l Guard Amory	\$ 30,000	\$ 1,152,000	\$ 294,500
General Government	Public Safety Facility	10,700,000	-	-
General Government	City Hall - Basement Renovation	-	70,000	-
Fire	Rescue Pumper (1972, 1978)	457,000	-	550,000
Ambulance	Ambulance	-	115,000	-
Public Works	Economic Dev./Industrial Parks	430,000	430,000	430,000
Street Sys Improv	Street Department Bldg Improvements	-	70,000	-
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	10th Ave N (3rd St W to Maple)	380,000	-	-
Street Sys Improv	1st Ave N Rail Crossing Closure	379,100	-	-
Street Sys Improv	Auditorium Parking Lot Reconstruction	-	100,000	-
Street Sys Improv	26th St E/15th Ave S St/Storm Sewer	-	-	275,000
Street Sys Improv	South Broadway Bridge Replacement	-	-	404,000
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	Kemp Ave W Storm Sewer	1,450,000	-	-
Storm Sewer Improv	Southeast Storm Sewer	-	1,700,000	-
Storm Sewer Improv	Willow Creek Tributary Drainage Corridor	-	200,000	-
Storm Sewer Improv	5th Ave W Storm Sewer	-	-	430,000
Golf Course	Course Renovations	-	50,000	50,000
Golf Course	Asphalt Parking Lot at Cart Storage	47,700	-	-
Koch Complex	Light 7th Field and re-light one original field	-	70,000	70,000
Zoo	Exhibit Improvements	150,000	165,000	-
Zoo	Perimeter Fence	-	14,600	-
Zoo	Pond Improvements/Stabilization	-	-	48,000
Zoo	Walkways, Landscaping, Benches	-	-	20,000
Park Systems	Recreational Trail Expansion	-	175,000	175,000
Park Systems	Street Improvements	75,000	-	-
Park Systems	ANZA Soccer Complex (bleachers/shelters)	35,000	-	-
Park Systems	Park Development	-	25,000	100,000
Park Systems	Tennis Court Renovations (Highland/Belmont)	510,000	-	-
Park Systems	Restroom Replacement (Highland/McKinley)	-	200,000	-
Park Systems	Skate Park Ramps (replace 20%/year)	-	30,000	30,000
Park Systems	Youth Ball Complex	-	-	350,000
City Park	Fishing Pier - Jackson Park	10,000	-	-
City Park	Picnic Pavillion	-	200,000	-
City Park	Comfort Station Renovation	25,000	-	-
WCRC	WCRC Improvements	18,800	-	-
	CAPITAL IMPROVEMENT FUND TOTAL	\$ 15,847,600	\$ 5,916,600	\$ 4,376,500

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2010-2012**

DEPARTMENT	DESCRIPTION	2010	2011	2012
214	E-911 EMERGENCY FUND			
E-911	UPS System for ALI Controller	\$ 1,300	\$ -	\$ 1,300
E-911	CAD Workstations	8,000	16,000	-
E-911	CAD Computer Servers #1 & #2	-	-	50,000
	E-911 EMERGENCY FUND TOTAL	\$ 9,300	\$ 16,000	\$ 51,300
226	LIBRARY FINES FUND			
Library	Computer Equipment	\$ 5,200	\$ 4,400	\$ 7,800
Library	Network Printers	-	6,000	-
	LIBRARY FINES FUND TOTAL	\$ 5,200	\$ 10,400	\$ 7,800
	SPECIAL REVENUE TOTAL	\$ 16,046,200	\$ 6,156,400	\$ 4,549,400

ENTERPRISE FUNDS

604	SEWER FUND			
Collection	Computer/Equipment	\$ 1,500	\$ -	\$ -
Collection	Pickup w/Snow Plow (2000)	-	32,000	-
Collection	Portable Flow Meters (2) - 1995	8,400	-	-
Collection	Locator (2002)	-	-	1,000
Collection	SCADA Lift Station Alarm System (2002)	-	-	300,000
Collection	Rodder (1991)	-	-	39,000
Collection	Diaphragm Pump (1982)	-	-	3,000
Collection	Confined Space Equipment	5,700	-	-
Collection	Washer/Dryer (2000)	1,000	-	-
Collection	Backhoe (1994)	-	-	60,000
Collection	Generators (2) 1974	-	62,000	-
Collection	Pumps	-	126,600	37,500
Treatment Plant	Facility Headworks Project	8,857,400	-	-
Treatment Plant	Meter	1,000	-	-
Treatment Plant	Computer	1,500	1,500	-
Treatment Plant	Printer/Copier	-	13,400	-
Treatment Plant	Confined Space Equipment	3,900	-	-
Treatment Plant	Effluent Sampler	-	5,000	-
Treatment Plant	Pickup w/Snow Plow (1997, 2000)	-	-	64,000
Treatment Plant	Tractor w/ Mower	-	-	92,700
Treatment Plant	Generator	-	-	109,000
Treatment Plant	SCADA WWTF	-	120,000	-
Treatment Plant	Disc	-	-	12,000
Treatment Plant	Sludge Transport Tankers (2)	-	-	92,600
Treatment Plant	Gate Opener	-	-	4,100
Treatment Plant	Pumps	-	-	35,000
Treatment Plant	Sludge Building Air Compressors #1 & #2	-	-	15,800
Treatment Plant	Sewer Rate Study	-	50,000	-
Treatment Plant	Facility Study	50,000	-	-
Ind. Pretreatment	Computer	1,500	-	-
Ind. Pretreatment	Furniture	-	2,200	-
Ind. Pretreatment	Portable Sampler	-	-	3,000

**CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2010-2012**

DEPARTMENT	DESCRIPTION	2010	2011	2012
604	SEWER FUND CON'T			
Coll System Improv.	Biennial Program - Sanitary Sewer Rehab	340,000	-	340,000
Coll System Improv.	Northern Connector Lift Station/Force Main	-	40,000	475,000
Laboratory	Ammonia Distillation Units (2) (2005)	\$ -	\$ 7,200	\$ -
Laboratory	Computer/Equipment	-	1,500	-
Laboratory	Drying Oven (2002)	-	-	4,500
Laboratory	BOD Incubator (2002)	-	5,900	-
Laboratory	Spectrophotometer	-	7,500	-
Laboratory	DO Probes (2) (2006)	-	1,200	-
Laboratory	Dessicator (1997)	2,700	-	-
Laboratory	Microscope	-	-	2,500
Laboratory	Camera w/microscope	-	-	1,650
	SEWER FUND TOTAL	\$ 9,274,600	\$ 476,000	\$ 1,692,350
605	SOLID WASTE FUND			
Collection	Refuse Carts	\$ 14,000	\$ 14,000	\$ 14,000
Collection	Refuse Containers	10,000	10,000	-
Collection	Automated Trucks (2003,2003,2005)	548,000	-	274,000
Collection	Pickup w/Snow Plow	-	-	32,000
Disposal	Mowers	-	5,200	4,500
Disposal	Computer/Equipment	-	1,500	-
Disposal	Snow Blower	-	3,500	-
Disposal	Landfill Scale	-	47,500	-
Disposal	Pump	-	28,000	-
Disposal	Solid Waste Rate Study	-	7,000	-
Disposal	Cell #4 Construction	888,000	-	-
Disposal	Compactor	570,000	-	-
Disposal	Crawler Tractor	-	215,000	-
Recycling	Grass Carts	22,500	22,500	22,500
Recycling	Automated Recycling Containers	28,200	28,200	28,200
Recycling	Automated Trucks	303,500	-	-
	SOLID WASTE TOTAL	\$ 2,384,200	\$ 382,400	\$ 375,200
606	AIRPORT FUND			
Airport	Mower	\$ 10,000	\$ -	\$ -
Airport	Tractors (1991, 1997)	43,000	-	41,000
Airport	Snow Plow Attachment (AIP)	-	5,000	-
Airport	Parking Lot Improvements	89,800	-	-
Airport	Front Driveway Improvements	96,700	-	-
Airport	Runway Construction (AIP)	135,000	7,404,750	-
Airport	FBO Ramp Replacement (AIP)	-	159,500	-
Airport	Snow Removal Equipment Replacement (AIP)	-	393,500	-
Airport	ARFF Truck Replacement (AIP)	450,000	-	-
	AIRPORT FUND TOTAL	\$ 824,500	\$ 7,962,750	\$ 41,000
	ENTERPRISE FUND TOTAL	\$ 12,483,300	\$ 8,821,150	\$ 2,108,550
	TOTAL OF ALL FUNDS	\$ 29,524,950	\$ 15,715,700	\$ 7,609,650

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, 2008. As indicated on this table, the City has available unrestricted debt capacity of \$44,114,497 and available water/sewer debt capacity of \$118,217,760. The City has \$4,840,000 in outstanding general obligation bonds as of December 31, 2008, 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 \$9,865,000 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, 2008**

	<u>Surcharge Debt</u>	<u>Debt Capacity at 5% (Unrestricted)</u>	<u>Additional 10% Debt Capacity (Water/Sewer)</u>
2008 Assessed Value	<u>\$ 1,182,177,596</u>		
Maximum Debt Capacity:	N/A	\$ 59,108,880	\$ 118,217,760
Existing Bonds:			
GO Bonds (Event Center; 3.0 - 5.15% interest)		4,840,000	
SRF Loan No.2 (Wastewater Revenues; 4% interest)	89,265		
SRF Loan No.3 (Wastewater Revenues; 5.25% interest)	1,367,063		
SRF Loan No.5 (Wastewater Revenues; 3.5% interest)	1,870,922		
SRF Loan No.6 (Second Penny Sales Tax Revenues; 2.25% interest)		112,853	
2003 Sales Tax Revenue Bonds (2.50%-4.05%)		1,030,000	
2004 Sales Tax Revenue Bonds (2.25%-4.6%)		4,295,000	
2006 Sales Tax Revenue Bonds (3.35%-4.55%)		<u>4,540,000</u>	
Total Bonded Debt	<u>3,327,250</u>	<u>14,817,853</u>	-
Other Debt:			
Capital Lease - Fire Truck	592,830		
Purchase Contract - Hanten Property (8% interest)		<u>176,530</u>	
Total Other Debt:	<u>592,830</u>	<u>176,530</u>	-
Total Debt	3,920,080	14,994,383	-
Available Debt Capacity	<u>N/A</u>	<u>\$ 44,114,497</u>	<u>\$ 118,217,760</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, 2008.

Schedule of Debt Service Requirements to Maturity

Capital Improvement Special Revenue Fund										
Fiscal	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)		SRF Loan #6 (Non-Point Source Clean Water Program)		Contract (Purchase land for the Industrial Park)	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	190,000	38,970	200,000	172,205	180,000	188,715	4,593	2,501	54,378	14,122
2010	200,000	32,700	210,000	166,205	185,000	182,325	4,697	2,396	58,728	9,772
2011	205,000	25,500	215,000	159,380	190,000	175,665	4,803	2,290	63,425	5,074
2012	215,000	17,403	225,000	151,855	200,000	168,635	4,912	2,181	-	-
2013	220,000	8,910	230,000	143,980	205,000	161,135	5,024	2,069	-	-
2014	-	-	240,000	135,700	215,000	153,243	5,138	1,955	-	-
2015	-	-	250,000	126,820	220,000	144,858	5,254	1,839	-	-
2016	-	-	255,000	117,320	230,000	136,058	5,374	1,720	-	-
2017	-	-	265,000	107,503	240,000	126,743	5,496	1,598	-	-
2018	-	-	275,000	96,902	250,000	116,903	5,620	1,473	-	-
2019	-	-	290,000	85,765	260,000	106,590	5,748	1,345	-	-
2020	-	-	300,000	73,585	270,000	95,800	5,878	1,215	-	-
2021	-	-	315,000	60,685	285,000	84,460	6,012	1,082	-	-
2022	-	-	325,000	46,825	295,000	72,348	6,148	945	-	-
2023	-	-	340,000	32,200	310,000	59,368	6,287	806	-	-
2024	-	-	360,000	16,560	320,000	45,728	6,430	663	-	-
2025	-	-	-	-	335,000	31,168	6,576	517	-	-
2026	-	-	-	-	350,000	15,925	6,725	368	-	-
2027	-	-	-	-	-	-	6,878	215	-	-
2028	-	-	-	-	-	-	5,260	60	-	-
	1,030,000	123,483	\$ 4,295,000	\$ 1,693,490	\$ 4,540,000	\$ 2,065,663	\$ 112,853	\$ 27,238	\$ 176,530	\$ 28,969

Fiscal	Capital Improvement Spec Revenue Fund Con't Capital Lease (Purchase Fire Truck)		Debt Service Fund GO Bonds (Build the Watertown Event Center)		Sewer Enterprise Fund SRF Loans (Renovations to sewer plant and systems)		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	54,974	26,432	185,000	233,398	317,727	134,258	1,186,672	810,601
2010	57,425	23,981	205,000	225,813	239,119	122,708	1,159,969	765,900
2011	59,986	21,421	225,000	217,203	250,292	111,536	1,213,505	718,068
2012	62,660	18,746	245,000	207,528	262,004	99,823	1,214,577	666,170
2013	65,454	15,952	265,000	196,748	274,284	87,543	1,264,762	616,337
2014	68,372	13,034	290,000	184,690	287,160	74,667	1,105,670	563,289
2015	71,421	9,986	315,000	171,205	300,660	61,167	1,162,335	515,874
2016	74,605	6,801	350,000	156,243	314,818	47,009	1,229,797	465,151
2017	77,932	3,475	375,000	139,268	115,110	36,342	1,078,538	414,927
2018	-	-	400,000	120,893	119,192	32,260	1,049,812	368,430
2019	-	-	440,000	101,093	123,419	28,033	1,119,167	322,825
2020	-	-	475,000	79,093	127,795	23,656	1,178,673	273,349
2022	-	-	515,000	55,105	132,327	19,124	1,253,339	220,456
2021	-	-	555,000	28,583	137,020	14,432	1,318,168	163,132
2023	-	-	-	-	141,879	9,573	798,166	101,946
2024	-	-	-	-	146,910	4,541	833,340	67,492
2025	-	-	-	-	37,535	328	379,111	32,013
2026	-	-	-	-	-	-	5,260	60
	592,830	139,828	\$ 4,840,000	\$ 2,116,858	\$ 3,327,250	\$ 906,999	\$ 18,550,860	\$ 7,086,019

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

Fiscal Year	SRF Loan #2		SRF Loan #3		SRF Loan #5		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	89,265	892	141,358	69,018	87,104	64,347	317,727	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	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
	\$ 89,265	\$ 892	\$ 1,367,063	\$ 315,942	\$ 1,870,922	\$ 590,164	\$ 3,327,250	\$ 906,999

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 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	137,120	137,300	137,300	151,550	151,550	151,550
41101 Clerical & Oper Salary	19,628	20,450	12,397	14,700	14,700	14,700
41200 OASI-Employer Contributions	11,224	12,050	11,016	12,700	12,700	12,700
41300 Retirement and Pension	4,897	4,950	4,196	4,600	4,600	4,600
41400 Worker's Comp Insurance	414	500	368	500	500	500
41500 Group Health Insurance	2,247	2,150	1,751	2,150	2,150	2,150
TOTAL PERSONAL SERVICES	175,530	177,400	167,028	186,200	186,200	186,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	8,756	9,200	9,024	9,200	9,200	9,200
42203 Consultant Services	18	1,500	1,676	500	500	500
42600 Office Supplies	1,963	2,000	1,549	2,000	2,000	2,000
42618 Postage	700	500	269	500	500	500
42620 Other Supplies	150	1,000	665	1,000	1,000	1,000
42701 Travel Exp Personnel	5,497	5,000	2,470	5,000	5,000	5,000
42702 Subsc & Membership	8,799	9,000	8,897	9,000	9,000	9,000
42703 Professional Advice & Workshops	349	700	370	700	700	700
42805 Phone-Monthly Service	893	1,200	797	1,200	1,200	1,200
42806 Phone-Long Distance	101	200	88	200	200	200
42900 Awards and Indemnities	10,135	10,000	10,000	10,000	10,000	10,000
42904 Special Projects	2,585	7,000	7,000	7,000	7,000	7,000
42911 Council Projects	12,195	10,000	10,000	10,000	10,000	10,000
42912 Gov - TV	1,285	3,000	1,259	2,000	2,000	2,000
42913 Disabilities Council	716	1,000	1,097	1,000	1,000	1,000
TOTAL OTHER CURRENT EXPENDITURES	54,142	61,300	55,161	59,300	59,300	59,300
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL BUDGET - MAYOR & COUNCIL	229,672	238,700	222,189	245,500	245,500	245,500

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 411.50 CONTINGENCY ACCOUNT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
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 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	80,454	83,750	83,732	87,200	87,200	87,200
41101 Clerical & Oper Salary	19,628	20,450	11,693	14,700	14,700	14,700
41200 OASI-Employer Contributions	7,548	8,000	7,105	7,800	7,800	7,800
41300 Retirement and Pensions	6,005	6,250	5,606	6,200	6,200	6,200
41400 Worker's Comp Insurance	161	200	172	200	200	200
41500 Group Insurance	6,404	7,000	5,885	6,500	6,500	6,500
TOTAL PERSONAL SERVICES	120,200	125,650	114,193	122,600	122,600	122,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	121	150	122	150	150	150
42200 Consultant Services	444	2,500	2,500	2,500	2,500	2,500
42600 Office Supplies	807	2,000	1,065	1,500	1,500	1,500
42618 Postage	65	400	132	300	300	300
42623 Computer Supplies and Software	490	750	683	750	750	750
42635 Resource Material	1,639	2,000	1,794	2,000	2,000	2,000
42701 Travel Exp Personnel	235	2,000	227	1,000	1,000	1,000
42702 Subsc & Membership	2,879	2,000	2,531	3,000	3,000	3,000
42805 Phone-Monthly Service	890	1,000	995	1,000	1,000	1,000
42806 Phone-Long Distance	125	200	188	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	7,695	13,000	10,235	12,400	12,400	12,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	1,500	1,415	4,500	3,000	3,000
TOTAL CAPITAL OUTLAY	-	1,500	1,415	4,500	3,000	3,000
TOTAL BUDGET - ATTORNEY	127,895	140,150	125,844	139,500	138,000	138,000

**101 GENERAL FUND
410 GENERAL GOVERNMENT
415.30 FINANCE OFFICE**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	126,412	136,850	136,154	184,300	184,300	184,300
41101 Clerical & Oper Salary	130,504	172,000	144,693	151,250	151,250	151,250
41102 Temporary Salaries	8,930	11,800	11,768	15,400	15,400	15,400
41200 OASI-Employer Contributions	18,817	23,800	21,278	26,500	26,500	26,500
41300 Retirement and Pensions	15,771	19,200	17,703	20,900	20,900	20,900
41400 Worker's Comp Insurance	768	550	621	900	900	900
41500 Group Health Insurance	40,991	53,250	37,480	45,500	45,500	45,500
41501 Retiree Health Insurance	15,369	17,000	10,490	11,000	11,000	11,000
41600 Unemployment Benefits	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	357,562	434,450	380,187	455,750	455,750	455,750
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,822	4,000	3,697	4,000	4,000	4,000
42202 Auditing & Acct Service	20,090	22,000	24,000	26,000	26,000	26,000
42203 Consultant Services	4,283	9,500	4,350	9,500	9,500	9,500
42208 Software	14,642	15,500	15,365	15,500	15,500	15,500
42219 Banking Services	3,340	3,500	2,901	3,500	3,500	3,500
42228 Employee Wellness Program	5,379	6,500	6,480	6,500	6,500	6,500
42229 Election Judges	3,425	-	-	4,500	4,500	4,500
42300 Publication & Rec Fees	19,682	17,000	16,140	17,000	17,000	17,000
42501 Equip Maintenance	429	1,000	400	1,000	1,000	1,000
42551 Copier Maintenance	784	800	562	800	800	800
42600 Office Supplies	11,456	11,500	11,491	11,500	11,500	11,500
42618 Postage	3,853	4,000	4,834	4,500	4,500	4,500
42634 Election Supplies	2,047	-	-	3,500	3,500	3,500
42680 Education Incentive	-	1,500	1,146	1,500	1,500	1,500
42701 Travel Exp Personnel	4,817	5,500	4,685	6,400	6,400	6,400
42702 Subsc & Membership	2,129	2,500	2,401	2,500	2,500	2,500
42805 Phone-Monthly Service	1,127	1,300	1,172	1,300	1,300	1,300
42806 Phone-Long Distance	184	300	156	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	101,489	106,400	99,779	119,800	119,800	119,800
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	15,365	3,000	2,794	4,700	4,700	4,700
TOTAL CAPITAL OUTLAY	15,365	3,000	2,794	4,700	4,700	4,700
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - FINANCE OFFICE	474,416	543,850	482,760	580,250	580,250	580,250

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 415.41 CIVIL SERVICE

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	900	900	900	900	900	900
41200 OASI-Employer Contributions	69	100	69	100	100	100
41400 Worker's Comp Insurance	3	-	-	-	-	-
TOTAL PERSONAL SERVICES	972	1,000	969	1,000	1,000	1,000
420 OTHER CURRENT EXPENDITURES						
42200 Expert & Consultant Svc	5,583	6,000	3,880	6,000	6,000	6,000
42300 Publication & Rec Fees	6,961	1,800	7,098	5,500	5,500	5,500
42600 Office Supplies	-	-	51	50	50	50
42618 Postage	200	400	400	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	12,744	8,200	11,428	11,950	11,950	11,950
TOTAL BUDGET - CIVIL SERVICE	13,716	9,200	12,397	12,950	12,950	12,950

101 GENERAL FUND
419 GENERAL GOVERNMENT
419.33 INFORMATION TECHNOLOGY

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	25,517	33,950	36,480	39,100	39,100	39,100
41200 OASI-Employer Contributions	1,939	2,400	2,799	3,000	3,000	3,000
41300 Retirement and Pensions	1,415	2,050	2,181	2,350	2,350	2,350
41400 Worker's Comp Insurance	68	100	37	100	100	100
41500 Group Insurance	2,813	8,200	4,228	4,250	4,250	4,250
TOTAL PERSONAL SERVICES	31,752	46,700	45,724	48,800	48,800	48,800
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	46	100	35	100	100	100
42600 Office Supplies	302	1,200	737	1,000	1,000	1,000
42618 Postage	-	200	50	150	150	150
42623 Computer Supplies and Software	692	-	500	8,000	8,000	8,000
42635 Resource Material	53	600	200	400	400	400
42701 Travel Exp Personnel	320	1,000	427	1,000	1,000	1,000
42702 Subsc & Membership	247	1,000	274	800	800	800
42805 Phone-Monthly Service	180	400	270	250	250	250
42806 Phone-Long Distance	32	200	63	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	1,872	4,700	2,556	11,800	11,800	11,800
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	8,968	4,450	4,450	17,900	12,500	12,500
TOTAL CAPITAL OUTLAY	8,968	4,450	4,450	17,900	12,500	12,500
TOTAL BUDGET - INFORMATION TECHNOLOGY	42,592	55,850	52,730	78,500	73,100	73,100

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 419.41 CITY HALL

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,210	2,400	2,257	2,400	2,400	2,400
42502 Bldg Maintenance	9,545	15,000	10,373	15,000	15,000	15,000
42601 Cleaning Supplies	809	1,000	1,000	1,000	1,000	1,000
42612 Food	2,099	1,400	1,371	1,400	1,400	1,400
42617 Cleaning Service	10,584	11,000	11,290	11,000	11,000	11,000
42620 Other Supplies	901	2,000	1,191	2,000	2,000	2,000
42676 Risk Management Safety Supplies	359	500	-	500	500	500
42704 Safety Training	-	1,000	-	1,000	1,000	1,000
42801 Natural Gas	4,562	5,500	5,344	6,000	6,000	6,000
42802 Electricity	8,241	9,000	8,465	9,000	9,000	9,000
42803 Water	444	500	462	650	650	650
42804 Sewer	234	300	228	300	300	300
TOTAL OTHER EXPENDITURES	39,988	49,600	41,982	50,250	50,250	50,250
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,459	-	-	-	-	-
43640 Safety Equipment	3,000	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,459	-	-	-	-	-
TOTAL BUDGET - CITY HALL	44,447	49,600	41,982	50,250	50,250	50,250

101 GENERAL FUND
 410 GENERAL GOVERNMENT
 419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
450 OTHER EXPENDITURES						
42628 Dive Rescue	11,998	12,000	18,000	20,000	18,000	18,000
45421 National Guard Armory	2,038	2,000	2,000	2,000	2,000	2,000
45441 Senior Companions Program	3,000	2,700	2,700	3,000	2,800	2,800
45442 Watertown Area Transit	40,700	38,500	38,500	42,000	40,000	40,000
45443 Humane Society	26,550	29,000	29,000	33,000	30,000	30,000
45444 Human Service Agency	15,120	15,000	15,000	15,500	15,500	15,500
45451 Watertown Community Band	23,000	24,000	24,000	24,500	24,000	24,000
45456 ICAP	5,000	5,000	5,000	6,000	6,000	6,000
45462 Focus Watertown Program	50,000	50,000	50,000	100,000	100,000	100,000
45464 Watertown Volunteer Center	7,500	5,000	5,000	7,500	6,000	6,000
45703 Salvation Army	5,000	5,000	5,000	5,000	5,000	5,000
45704 Codington County Historical Society	12,000	13,000	13,000	13,000	13,000	13,000
45707 Mellette Memorial Association	10,000	10,000	10,000	10,000	10,000	10,000
45708 Glacial Lakes R&SVP	-	1,000	1,000	2,000	1,500	1,500
45709 Watertown Business Assoc.	-	-	-	5,600	500	500
TOTAL OTHER EXPENDITURES	211,906	212,200	218,200	289,100	274,300	274,300
TOTAL BUDGET - EXTERNAL ORGANIZATIONS	211,906	212,200	218,200	289,100	274,300	274,300

**101 GENERAL FUND
410 GENERAL GOVERNMENT
419.60 ENGINEERING DEPARTMENT**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	149,139	174,350	174,305	182,300	182,300	182,300
41101 Clerical & Oper Salary	60,797	69,050	69,042	73,500	73,500	73,500
41102 Temporary Salaries	8,925	10,200	8,788	6,300	6,300	6,300
41109 Overtime Pay	13	-	-	-	-	-
41200 OASI-Employer Contributions	15,281	18,600	17,663	19,350	19,350	19,350
41300 Retirement & Pensions	12,596	15,250	14,613	15,750	15,750	15,750
41400 Workers Comp Insurance	2,449	2,000	1,616	2,400	2,400	2,400
41500 Group Health Insurance	34,846	36,900	37,158	36,900	36,900	36,900
TOTAL PERSONAL SERVICES	284,046	326,350	323,185	336,500	336,500	336,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,105	2,300	2,250	2,300	2,300	2,300
42300 Publications and Rec Fees	2,646	200	100	200	200	200
42501 Equip Maintenance	849	2,500	1,657	2,500	2,500	2,500
42600 Office Supplies	2,038	3,500	2,465	3,500	3,500	3,500
42603 Motor Fuel and Lubricants	1,162	800	938	1,200	1,200	1,200
42604 Parts for Equipment	228	300	150	300	300	300
42613 Small Tools	35	200	293	200	200	200
42618 Postage	300	600	451	500	500	500
42623 Computer Supplies & Software	4,831	5,500	5,348	5,500	5,500	5,500
42701 Travel Exp Personnel	469	1,500	1,557	1,800	1,800	1,800
42702 Subsc & Membership	440	500	350	500	500	500
42703 Prof Workshops	655	750	875	750	750	750
42805 Phone-Monthly Service	4,778	4,500	5,002	5,000	5,000	5,000
42806 Phone-Long Distance	104	200	80	150	150	150
TOTAL OTHER CURRENT EXPENDITURES	19,640	23,350	21,517	24,400	24,400	24,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	7,850	3,000	2,570	12,000	12,000	12,000
43606 Office Equipment	2,485	1,400	1,382	-	-	-
43617 Equipment	-	-	-	40,000	40,000	40,000
43800 Motor Vehicle	-	-	-	-	-	-
43970 GIS Master Plan/Implementation	10,538	114,450	100,000	75,000	50,000	50,000
TOTAL CAPITAL OUTLAY	20,873	118,850	103,952	127,000	102,000	102,000
TOTAL BUDGET - ENGINEERING DEPARTMENT	324,559	468,550	448,654	487,900	462,900	462,900

**101 GENERAL FUND
420 PUBLIC SAFETY
421.00 POLICE DEPARTMENT**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	309,448	275,500	296,647	283,300	283,300	283,300
41101 Clerical & Oper Salary	1,378,426	1,398,350	1,376,207	1,441,700	1,441,700	1,441,700
41102 Temporary Salaries	460	1,000	1,000	1,000	1,000	1,000
41109 Overtime Pay	57,983	29,000	65,203	46,700	46,700	46,700
41200 OASI-Employer Contributions	127,825	125,000	130,547	130,150	130,150	130,150
41300 Retirement and Pensions	132,622	133,000	132,384	137,000	137,000	137,000
41400 Worker's Comp Insurance	27,440	28,000	25,076	30,000	30,000	30,000
41500 Group Health Insurance	269,353	271,150	258,128	263,700	263,700	263,700
41501 Retiree Health Insurance	46,456	54,000	32,968	35,700	35,700	35,700
TOTAL PERSONAL SERVICES	2,350,013	2,315,000	2,318,160	2,369,250	2,369,250	2,369,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	27,458	27,500	28,199	28,500	28,500	28,500
42203 Consultant Services	8,719	2,500	2,500	2,500	2,500	2,500
42209 Employees Physicals	1,177	750	1,522	750	750	750
42210 Informant Fees	2,000	1,000	1,000	1,000	1,000	1,000
42400 Rent-Machinery & Equip	735	900	900	900	900	900
42501 Equip Maintenance	8,036	12,000	12,000	12,000	12,000	12,000
42502 Building Maintenance	882	2,000	2,000	2,000	2,000	2,000
42506 Repairs to Vehicles	15,741	15,000	19,587	15,000	15,000	15,000
42511 Computer Maintenance	27,628	33,400	33,400	33,400	33,400	33,400
42551 Copier Maintenance	3,382	3,500	3,500	3,500	3,500	3,500
42600 Office Supplies	11,240	12,500	12,500	12,500	12,500	12,500
42603 Motor Fuel and Lubricants	54,596	47,500	58,700	54,600	54,600	54,600
42605 Subsistence & Support	359	550	550	550	550	550
42607 Education & Rec Supplies	16,121	10,000	10,100	16,500	10,000	10,000
42610 Clothing & Material	18,336	24,450	24,450	24,450	24,450	24,450
42616 Firearm Supplies	598	850	850	850	850	850
42618 Postage	2,993	3,000	3,000	3,000	3,000	3,000
42619 Chem, Drugs & Lab Sup	921	1,000	1,000	2,400	2,400	2,400
42621 Towing	378	400	400	400	400	400
42629 Tires	4,422	7,300	7,300	9,300	9,300	9,300
42633 Tactical Supplies	1,410	2,000	2,000	2,000	2,000	2,000
42676 Risk Management Risk Supplies	734	2,000	2,000	2,000	2,000	2,000
42677 Police Reserve Supplies	903	1,000	1,000	1,000	1,000	1,000
42680 Education Incentive	3,306	3,000	4,149	7,600	7,600	7,600
42701 Travel Exp Personnel	5,909	8,000	8,000	9,800	8,000	8,000
42702 Subsc & Membership	1,572	1,500	1,969	1,500	1,500	1,500
42703 Prof Workshops	682	800	800	800	800	800
42800 Utilities	3,989	7,000	8,356	-	-	-
42801 Gas	-	-	-	4,300	4,300	4,300
42802 Electric	-	-	-	2,200	2,200	2,200
42803 Water	-	-	-	150	150	150
42804 Sewer	-	-	-	350	350	350
42805 Phone-Monthly Service	8,583	8,000	8,055	8,600	8,600	8,600
42806 Phone-Long Distance	1,703	1,800	1,800	1,800	1,800	1,800
42809 Telephone Maintenance	315	1,550	1,550	1,550	1,550	1,550
42900 Awards and Indemnities	1,256	1,000	1,356	1,000	1,000	1,000
42906 Dare Program	5,219	4,100	4,100	-	-	-
42907 KAPP Program	1,344	500	500	500	500	500
42908 Bike Patrol	371	1,000	1,000	1,000	1,000	1,000
42909 K-9 Program	38,723	12,300	5,523	5,000	4,300	4,300
42919 Explorer Program	1,656	600	2,746	600	600	600
42925 Camp Chance Program	7,424	6,000	6,000	6,000	6,000	6,000
42926 Title V Grant	-	-	3,847	35,000	35,000	35,000
TOTAL OTHER CURRENT EXPENDITURES	290,821	268,250	288,210	316,850	307,850	307,850
430 CAPITAL OUTLAY						
43500 Furn., Fixt. & Furnishings	9,828	9,550	9,550	-	-	-
43602 Computer Equipment/Software	-	157,300	9,800	159,000	159,000	159,000
43607 Electronic & Comm Equipment	155,423	-	-	-	-	-
43627 Firearms	1,120	2,800	-	-	-	-
43647 Patrol Equipment	10,500	-	-	-	-	-
43800 Motor Vehicles (2)	-	-	-	37,000	37,000	37,000
43809 ATV	-	-	-	-	-	-
43806 Patrol Cars	137,709	93,350	92,437	121,000	87,900	87,900
TOTAL CAPITAL OUTLAY	314,580	263,000	111,787	317,000	283,900	283,900
450 OTHER EXPENDITURES						
45600 Subsidies	540	550	-	-	-	-
TOTAL OTHER EXPENDITURES	540	550	-	-	-	-
TOTAL BUDGET - POLICE DEPARTMENT	2,955,954	2,846,800	2,718,156	3,003,100	2,961,000	2,961,000

**101 GENERAL FUND
420 PUBLIC SAFETY
422.20 FIRE FIGHTING**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	252,449	253,150	245,398	224,600	224,600	224,600
41101 Clerical & Oper Salary	597,587	618,200	647,093	741,900	678,900	678,900
41102 Temporary Salaries	-	-	-	-	-	-
41109 Overtime Pay	27,039	15,000	22,313	25,300	15,000	15,000
41200 OASI-Employer Contributions	9,375	9,900	10,445	11,100	11,000	11,000
41300 Retirement and Pensions	69,158	70,900	72,675	79,300	73,500	73,500
41400 Worker's Comp Insurance	32,718	34,000	30,523	34,000	34,000	34,000
41500 Group Health Insurance	130,199	130,600	131,418	145,500	130,750	130,750
41501 Retiree Health Insurance	35,011	35,000	31,170	33,600	33,600	33,600
TOTAL PERSONAL SERVICES	1,153,536	1,166,750	1,191,035	1,295,300	1,201,350	1,201,350
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	16,058	20,000	16,111	20,000	17,500	17,500
42209 Employee Physicals	4,307	3,000	3,000	3,150	3,150	3,150
42400 Rent-Machinery & Equip	179	300	300	500	500	500
42402 Hydrant Rental	126,600	140,800	140,800	143,000	143,000	143,000
42501 Equip Maintenance	17,199	22,000	22,000	25,000	22,000	22,000
42502 Bldg Maintenance	15,095	10,000	10,000	12,000	8,700	8,700
42555 Siren Maintenance	6,789	8,000	8,000	8,000	8,000	8,000
42600 Office Supplies	2,341	2,800	2,800	3,000	3,000	3,000
42601 Cleaning Supplies	1,124	1,200	1,200	2,400	2,400	2,400
42603 Motor Fuel and Lubricants	14,287	12,000	13,888	20,300	12,000	12,000
42607 Education & Rec Supplies	56,558	12,000	49,307	15,000	13,500	13,500
42610 Clothing & Material	9,045	9,000	9,000	10,350	10,350	10,350
42617 Cleaning Service	5,166	5,900	5,900	5,900	5,900	5,900
42618 Postage	541	650	650	650	650	650
42620 Other Supplies	5,487	6,000	11,009	17,500	16,100	16,100
42701 Travel Exp Personnel	30,106	5,000	29,943	5,000	5,000	5,000
42702 Subsc & Membership	1,567	2,000	2,712	4,000	4,000	4,000
42801 Natural Gas	12,813	15,000	15,535	20,000	17,000	17,000
42802 Electricity	10,475	11,000	11,000	15,000	11,000	11,000
42803 Water	1,028	1,200	1,200	1,400	1,400	1,400
42804 Sewer	1,044	900	891	900	900	900
42805 Phone-Monthly Service	8,903	9,000	9,000	9,450	9,450	9,450
42806 Phone-Long Distance	319	300	461	400	400	400
42910 Education and Outreach	36	500	500	4,500	4,500	4,500
TOTAL OTHER CURRENT EXPENDITURES	347,067	298,550	365,206	347,400	320,400	320,400
430 CAPITAL OUTLAY						
43600 Extraction Spreader	-	2,500	2,431	-	-	-
43602 Computer Equipment/Software	3,000	140,400	3,641	13,400	4,000	4,000
43605 Bunker Gear	-	-	-	16,000	12,000	12,000
43607 Electronic & Comm. Equipment	64,648	-	-	84,000	-	-
43637 Pumps and Hoses	2,228	-	-	11,000	11,000	11,000
43641 Phone System	-	-	1,700	-	-	-
43646 Chain Saw	-	-	-	3,500	1,750	1,750
43651 SCBA Equipment	28,850	-	-	-	-	-
43665 Washer/Dryer	1,094	-	-	-	-	-
Fire Extinguisher Training Equipment	-	-	-	8,500	-	-
Bumper Turret Nozzles	-	-	-	16,700	-	-
43800 Vehicle	-	12,000	12,000	25,000	12,500	12,500
43813 Fire Truck	27,000	-	32,329	-	-	-
TOTAL CAPITAL OUTLAY	126,820	154,900	52,101	178,100	41,250	41,250
TOTAL BUDGET - FIREFIGHTING	1,627,423	1,620,200	1,608,342	1,820,800	1,563,000	1,563,000

101 GENERAL FUND
 420 PUBLIC SAFETY
 422.91 AMBULANCE

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision	168,300	168,900	178,432	149,900	149,900	149,900
41101 Clerical & Oper Salaries	433,696	447,500	464,342	533,300	491,250	491,250
41109 Overtime Pay	27,356	32,000	48,053	46,000	32,000	32,000
41200 OASI-Employer Contributions	8,717	10,700	9,781	13,100	12,000	12,000
41300 Retirement and Pensions	48,223	50,600	51,615	57,500	53,000	53,000
41400 Worker's Comp Insurance	15,912	16,500	14,643	16,500	16,500	16,500
41500 Group Health Insurance	94,987	93,650	95,986	106,700	97,000	97,000
41501 Retiree Health Insurance	23,341	24,000	20,780	22,400	22,400	22,400
TOTAL PERSONAL SERVICES	820,532	843,850	883,631	945,400	874,050	874,050
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	4,751	5,000	4,005	5,000	5,000	5,000
42203 Consultant Services	7,200	7,200	7,200	7,200	7,200	7,200
42209 Employee Physicals	4,477	14,500	7,404	14,500	14,500	14,500
42400 Rent-Machinery & Equip	86	300	300	300	300	300
42501 Equip Maintenance	7,218	10,000	10,000	10,500	10,500	10,500
42600 Office Supplies	2,600	3,000	3,000	3,200	3,200	3,200
42603 Motor Fuel & Lubricants	16,606	17,000	17,000	25,000	25,000	25,000
42607 Education & Rec Supplies	9,293	5,000	5,000	8,000	8,000	8,000
42610 Clothing & Material	7,432	5,400	5,400	6,250	6,250	6,250
42618 Postage	1,000	1,800	1,800	1,800	1,800	1,800
42620 Other Supplies	22,785	16,000	16,000	17,600	17,600	17,600
42701 Travel Exp Personnel	2,625	5,000	5,000	5,000	5,000	5,000
42702 Subsc & Membership	386	800	800	800	800	800
42703 Professional Workshops	613	2,000	2,000	2,500	2,500	2,500
42805 Phone-Monthly	145	350	422	350	350	350
TOTAL OTHER CURRENT EXPENDITURES	87,217	93,350	85,332	108,000	108,000	108,000
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	1,500	1,500	1,500
43604 Ambulance Equipment	1,475	35,000	-	-	-	-
TOTAL CAPITAL OUTLAY	1,475	35,000	-	1,500	1,500	1,500
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - AMBULANCE	909,224	972,200	968,963	1,054,900	983,550	983,550

101 GENERAL FUND
 430 PUBLIC WORKS
 430.10 PUBLIC WORKS DIRECTOR

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	80,098	83,350	83,367	86,850	86,850	86,850
41101 Clerical & Opr Salary	25,768	27,400	27,391	29,100	29,100	29,100
41102 Temporary Salaries	501	1,250	550	1,250	1,250	1,250
41200 OASI-Employer Contributions	7,592	8,300	7,987	8,650	8,650	8,650
41300 Retirement and Pensions	6,352	6,650	6,647	6,950	6,950	6,950
41400 Worker's Comp Insurance	208	250	214	250	250	250
41500 Group Health Insurance	12,461	12,400	12,636	12,400	12,400	12,400
TOTAL PERSONAL SERVICES	132,980	139,600	138,793	145,450	145,450	145,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	487	500	138	500	500	500
42200 Consultant Services	2,568	3,000	2,963	3,000	3,000	3,000
42501 Equip Maintenance	704	1,000	822	1,000	1,000	1,000
42600 Office Supplies	390	1,000	751	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	-	200	200	200	200	200
42607 Education & Rec Supplies	160	400	300	400	400	400
42618 Postage	1,300	1,500	1,500	1,750	1,750	1,750
42623 Computer Supplies and Software	1,104	2,000	2,000	2,000	2,000	2,000
42700 Transportation	1,421	2,000	2,000	2,500	2,500	2,500
42701 Travel Exp Personnel	1,212	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Memberships	453	900	575	900	900	900
42703 Professional Workshops	885	1,000	749	1,000	1,000	1,000
42800 Utilities	618	750	677	750	750	750
42805 Phone-Monthly Service	246	250	260	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	11,548	16,500	14,935	17,300	17,300	17,300
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	700	-	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY	-	700	-	2,000	2,000	2,000
TOTAL BUDGET - PUBLIC WORKS DIRECTOR	144,528	156,800	153,728	164,750	164,750	164,750

**101 GENERAL FUND
430 PUBLIC WORKS
431.20 STREET DEPARTMENT**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	100,862	106,800	106,487	113,000	113,000	113,000
41101 Clerical & Oper Salary	319,787	362,700	319,089	362,800	362,800	362,800
41102 Temporary Salaries	18,328	20,000	17,970	42,100	30,000	30,000
41109 Overtime Pay	12,730	7,200	7,200	14,000	11,000	11,000
41200 OASI-Employer Contributions	35,469	35,800	34,591	38,800	37,600	37,600
41300 Retirement and Pensions	28,955	28,600	28,958	29,400	29,400	29,400
41400 Worker's Comp Insurance	13,237	16,500	11,040	15,000	15,000	15,000
41500 Group Health Insurance	89,448	94,100	83,670	90,200	90,200	90,200
41501 Retiree Health Insurance	8,906	12,500	4,646	4,900	4,900	4,900
TOTAL PERSONAL SERVICES	627,722	684,200	613,651	710,200	693,900	693,900
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	25,737	26,500	25,693	30,000	27,500	27,500
42220 Drug/Alcohol Testing	834	1,200	1,203	1,200	1,200	1,200
42300 Publication & Rec Fees	738	800	802	800	800	800
42400 Rent-Machinery & Equip	32,663	11,000	23,530	17,000	17,000	17,000
42404 Other Rentals	9,010	9,000	12,011	11,000	11,000	11,000
42500 Construction Materials	139,962	145,000	165,090	152,250	136,750	136,750
42501 Equip Maintenance	46,634	45,000	45,580	48,150	48,150	48,150
42502 Bldg Maintenance	8,984	2,000	2,227	2,200	2,200	2,200
42509 Seal Coating/Crack Sealing	220,151	261,500	262,000	267,000	267,000	267,000
42519 Signal Light Maintenance	12,854	6,600	6,571	7,300	7,300	7,300
42520 Deicing Sand	6,710	14,000	13,907	15,200	15,200	15,200
42600 Office Supplies	323	500	1,258	900	900	900
42601 Cleaning Supplies	621	800	900	900	900	900
42603 Motor Fuel and Lubricants	50,495	45,400	43,400	65,800	65,800	65,800
42604 Parts for Equipment	26,243	30,000	32,667	32,200	32,200	32,200
42610 Clothing & Material	750	800	779	800	800	800
42612 Food	106	400	457	400	400	400
42613 Small Tools	772	1,000	1,232	1,200	1,200	1,200
42625 Traffic Control Materials	17,269	20,100	26,846	24,000	24,000	24,000
42701 Travel Exp Personnel	559	2,000	1,603	2,000	2,000	2,000
42801 Natural Gas	4,105	8,000	8,146	19,000	12,000	12,000
42802 Electric	5,157	7,000	6,312	7,300	7,300	7,300
42803 Water	1,169	900	893	1,400	1,400	1,400
42804 Sewer	467	450	666	500	500	500
42805 Phone-Monthly Service	2,984	3,000	3,218	3,200	3,200	3,200
42806 Phone-Long Distance	460	800	789	800	800	800
TOTAL OTHER CURRENT EXPENDITURES	615,757	643,750	687,779	712,500	687,500	687,500
430 CAPITAL OUTLAY						
43601 Mowers	-	-	-	34,000	34,000	34,000
43626 Street Sweeper	-	173,000	173,000	-	-	-
43636 Spray Equipment	-	-	-	24,000	24,000	24,000
43639 Loader & Attachments	-	125,000	125,000	-	-	-
43643 Tractor	-	-	-	15,000	15,000	15,000
43645 Trailer	2,000	-	-	4,000	4,000	4,000
43652 Motor Grader	-	-	-	156,000	156,000	156,000
43700 Street Improvements	167,745	-	-	-	-	-
43701 Other & RR Crossings	-	8,000	8,000	-	-	-
43804 Van	-	38,000	38,000	-	-	-
43812 Dump Truck	-	162,500	162,459	-	-	-
TOTAL CAPITAL OUTLAY	169,745	506,500	506,459	233,000	233,000	233,000
TOTAL BUDGET - STREET DEPARTMENT	1,413,224	1,834,450	1,807,888	1,655,700	1,614,400	1,614,400

101 GENERAL FUND
 430 PUBLIC WORKS
 431.25 SNOW REMOVAL

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	7,646	9,450	8,963	10,400	10,400	10,400
41109 Overtime Pay	46,814	38,600	29,926	39,800	39,800	39,800
41200 OASI-Employer Contributions	831	3,700	692	3,900	3,900	3,900
41400 Worker's Comp Insurance	1,180	1,500	1,565	1,600	1,600	1,600
TOTAL PERSONAL SERVICES	56,471	53,250	41,146	55,700	55,700	55,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	48	50	181	100	100	100
42400 Rent-Machinery & Equip	180,793	62,100	58,969	68,000	68,000	68,000
42501 Equip Maintenance	7,275	12,000	10,540	14,000	14,000	14,000
42603 Motor Fuel and Lubricants	38,276	26,400	28,603	38,600	38,600	38,600
42604 Parts for Equipment	10,530	10,900	14,701	14,500	14,500	14,500
42619 Chem, Drug & Lab Sup	18,905	14,750	16,005	21,000	21,000	21,000
42621 Towing	500	600	700	800	800	800
TOTAL OTHER CURRENT EXPENDITURES	256,327	126,800	129,699	157,000	157,000	157,000
430 CAPITAL OUTLAY						
43603 Snow Removal Equipment	-	-	-	-	-	-
43816 Snow Boxes	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
BUDGET TOTAL - SNOW REMOVAL	312,798	180,050	170,845	212,700	212,700	212,700

101 GENERAL FUND
 430 PUBLIC WORKS
 431.60 STREET LIGHTING

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
420 OTHER CURRENT EXPENDITURES						
42800 Utilities	312,914	350,000	343,146	410,000	410,000	410,000
TOTAL OTHER CURRENT EXPENDITURES	312,914	350,000	343,146	410,000	410,000	410,000
TOTAL BUDGET - STREET LIGHTING	312,914	350,000	343,146	410,000	410,000	410,000

101 GENERAL FUND
 430 PUBLIC WORKS
 432.54 WATER RESOURCES

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	17	50	89	100	100	100
42200 Expert & Consultant Svc	62,968	30,000	30,000	100,000	50,000	50,000
42225 Water Monitoring	1,929	3,000	2,000	3,000	3,000	3,000
42227 TMDL Sampling	-	5,000	2,000	5,000	5,000	5,000
42805 Telephone Service - Monthly	-	150	150	150	150	150
42905 USGS Gaging Stations	17,940	17,750	17,280	18,250	18,250	18,250
42910 Education and Outreach	15,291	15,000	13,500	25,500	15,000	15,000
TOTAL OTHER CURRENT EXPENDITURES	98,145	70,950	65,020	152,000	91,500	91,500
430 CAPITAL OUTLAY						
43917 Flood Analysis - Big Sioux River	-	25,000	-	-	-	-
TOTAL CAPITAL OUTLAY	-	25,000	-	-	-	-
TOTAL BUDGET - WATER RESOURCES	98,145	95,950	65,020	152,000	91,500	91,500

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	39,767	41,400	41,390	43,100	43,100	43,100
41101 Clerical & Oper Salary	31,911	33,600	33,596	35,100	35,100	35,100
41102 Temporary Salaries	15,889	17,200	17,241	18,400	18,400	18,400
41200 OASI-Employer Contributions	6,397	6,750	6,134	7,100	7,100	7,100
41300 Retirement and Pensions	4,301	4,500	4,499	4,700	4,700	4,700
41400 Worker's Comp Insurance	1,870	2,000	2,060	2,300	2,300	2,300
41500 Group Health Insurance	12,356	12,400	12,414	12,400	12,400	12,400
41600 Unemployment Benefits	981	2,000	-	2,000	2,000	2,000
TOTAL PERSONAL SERVICES	113,472	119,850	117,334	125,100	125,100	125,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,326	2,400	2,572	2,600	2,600	2,600
42300 Publication & Rec Fees	580	500	1,086	1,000	1,000	1,000
42501 Equip Maintenance	1,439	1,500	1,287	1,500	1,500	1,500
42502 Bldg Maintenance	981	800	529	800	800	800
42600 Office Supplies	262	300	268	300	300	300
42601 Cleaning Supplies	103	100	65	100	100	100
42603 Motor Fuel & Lubricants	7,761	7,000	7,900	10,000	10,000	10,000
42604 Parts For Equipment	350	700	563	700	700	700
42613 Small Tools	88	500	300	500	500	500
42615 Ag & Hort Supplies	662	700	600	700	700	700
42618 Postage	50	100	50	100	100	100
42620 Other Supplies	970	1,500	900	1,200	1,200	1,200
42701 Travel Exp Personnel	65	100	90	100	100	100
42702 Subsc & Membership	49	50	50	50	50	50
42801 Natural Gas	2,484	2,700	3,000	3,000	3,000	3,000
42802 Electricity	892	1,000	1,350	1,350	1,350	1,350
42803 Water	861	1,300	785	1,200	1,200	1,200
42804 Sewer	216	300	216	300	300	300
42805 Phone-Monthly Service	329	400	334	400	400	400
42806 Phone-Long Distance	53	50	48	50	50	50
42808 Propane	1,588	1,100	1,548	2,000	2,000	2,000
TOTAL OTHER CURRENT EXPENDITURES	22,109	23,100	23,542	27,950	27,950	27,950
430 CAPITAL OUTLAY						
43601 Mower	6,166	6,000	5,990	11,500	11,500	11,500
43659 Weed Trimmers	498	-	-	-	-	-
43804 Pickup	-	-	-	-	-	-
43682 Stabilization Matting	-	4,000	3,846	-	-	-
43600 Backhoe	-	-	-	64,000	-	-
43802 Dump Truck	-	30,000	24,906	-	-	-
TOTAL CAPITAL OUTLAY	6,664	40,000	34,742	75,500	11,500	11,500
450 OTHER EXPENDITURES						
45201 Reclaim Cemetery Lots	707	-	1,480	-	-	-
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	707	-	1,480	-	-	-
TOTAL BUDGET - CEMETERY	142,952	182,950	177,098	228,550	164,550	164,550

101 GENERAL FUND
 440 HEALTH & WELFARE
 441.32 MOSQUITO CONTROL

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	7,750	11,100	8,138	9,000	9,000	9,000
41109 Overtime	48	3,700	2,000	3,800	3,800	3,800
41200 OASI-Employer Contributions	597	1,100	625	850	850	850
41400 Worker's Comp Insurance	179	200	415	450	450	450
41600 Unemployment Benefits	-	1,000	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	8,574	17,100	11,178	15,100	15,100	15,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	165	200	175	200	200	200
42230 Mosquito Control Supplies	84,099	86,500	48,333	75,000	75,000	75,000
TOTAL OTHER CURRENT EXPENDITURES	84,264	86,700	48,508	75,200	75,200	75,200
430 CAPITAL OUTLAY						
43636 Spray Equipment	-	-	-	1,500	1,500	1,500
TOTAL CAPITAL OUTLAY	-	-	-	1,500	1,500	1,500
TOTAL BUDGET - MOSQUITO CONTROL	92,838	103,800	59,686	91,800	91,800	91,800

101 GENERAL FUND
440 HEALTH & WELFARE
441.43 ANIMAL CONTROL

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	36,089	37,550	37,544	39,100	39,100	39,100
41102 Temporary Salaries	3,832	3,850	3,688	9,150	9,150	9,150
41109 Overtime Pay	233	200	242	200	200	200
41200 OASI-Employer Contributions	2,756	3,000	2,939	3,500	3,500	3,500
41300 Retirement and Pensions	2,179	2,250	2,270	2,400	2,400	2,400
41400 Worker's Comp Insurance	507	600	456	750	750	750
41500 Group Health Insurance	8,229	8,200	8,298	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	53,825	55,650	55,436	63,300	63,300	63,300
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	6	50	6	50	50	50
42501 Equip Maintenance	298	1,500	1,500	1,500	1,500	1,500
42600 Office Supplies	265	300	300	300	300	300
42603 Motor Fuel and Lubricants	2,347	2,300	2,300	2,800	2,800	2,800
42604 Parts for Equipment	8	300	300	300	300	300
42610 Clothing & Material	387	400	400	400	400	400
42612 Food	72	100	100	100	100	100
42619 Chem, Drug & Lab Sup	-	250	250	250	250	250
42620 Other	193	400	400	400	400	400
42701 Travel Exp Personnel	-	1,100	1,100	1,100	1,100	1,100
42805 Phone-Monthly Service	617	800	256	800	800	800
42806 Phone-Long Distance	100	100	100	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	4,293	7,600	7,013	8,100	8,100	8,100
430 CAPITAL OUTLAY						
43600 Machinery & Equipment	466	-	-	-	-	-
43627 Firearms	548	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,014	-	-	-	-	-
TOTAL BUDGET - ANIMAL CONTROL	59,132	63,250	62,450	71,400	71,400	71,400

**101 GENERAL FUND
450 CULTURE & RECREATION
452.40 FORESTRY**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	23,509	24,750	24,793	25,800	25,800	25,800
41101 Clerical & Oper Salary	60,917	65,150	64,911	68,200	68,200	68,200
41102 Temporary Salaries	2,810	7,650	4,014	7,650	7,650	7,650
41109 Overtime Pay	184	250	250	250	250	250
41200 OASI-Employer Contributions	6,378	7,050	6,886	7,500	7,500	7,500
41300 Retirement and Pensions	5,177	5,400	5,397	5,650	5,650	5,650
41400 Worker's Comp Insurance	10,665	12,500	7,770	10,000	10,000	10,000
41500 Group Health Insurance	17,411	20,500	16,508	16,500	16,500	16,500
TOTAL PERSONAL SERVICES	127,051	143,250	130,529	141,550	141,550	141,550
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,960	3,080	3,120	3,150	3,150	3,150
42400 Rent-Machinery & Equip	-	1,000	500	1,000	1,000	1,000
42500 Construction Materials	-	100	100	100	100	100
42501 Equip Maintenance	9,748	8,000	7,591	8,000	8,000	8,000
42504 Maintenance of Other	580	700	569	700	700	700
42600 Office Supplies	105	100	98	100	100	100
42603 Motor Fuel and Lubricants	6,284	8,500	8,406	10,000	10,000	10,000
42613 Small Tools	1,124	500	611	600	600	600
42615 Ag & Hort Supplies	133	1,000	923	1,000	1,000	1,000
42618 Postage	100	200	100	100	100	100
42627 Safety Supplies	102	200	306	300	300	300
42701 Travel Exp Personnel	380	300	288	300	300	300
42702 Subsc & Membership	105	300	195	200	200	200
42801 Natural Gas	689	700	700	700	700	700
42802 Electricity	686	700	700	700	700	700
42803 Water	21	50	126	100	100	100
42804 Sewer	36	50	50	50	50	50
42805 Phone-Monthly Service	642	300	310	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	23,695	25,780	24,694	27,400	27,400	27,400
430 CAPITAL OUTLAY						
43301 Trees	11,989	12,000	11,891	12,000	12,000	12,000
43643 Tractor/Loader	-	-	-	45,000	45,000	45,000
43646 Saw / Chipper	900	600	600	700	700	700
43804 Pickup	-	17,000	17,101	-	-	-
43831 Bucket Truck	31,500	-	-	-	-	-
TOTAL CAPITAL OUTLAY	44,389	29,600	29,592	57,700	57,700	57,700
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - FORESTRY	195,135	198,630	184,814	226,650	226,650	226,650

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	281,520	295,450	294,874	310,000	310,000	310,000
41101 Clerical & Oper Salary	94,652	98,650	98,676	103,100	103,100	103,100
41102 Temporary Salaries	41,836	48,650	44,623	51,500	51,500	51,500
41112 Temp-Not Subject to W.C.	115	-	116	-	-	-
41200 OASI-Employer Contributions	29,885	32,550	31,682	34,200	34,200	34,200
41300 Retirement and Pensions	23,262	23,650	24,359	24,800	24,800	24,800
41400 Worker's Comp Insurance	1,859	1,500	1,533	1,650	1,650	1,650
41500 Group Health Insurance	70,166	69,850	70,190	70,000	70,000	70,000
TOTAL PERSONAL SERVICES	543,295	570,300	566,053	595,250	595,250	595,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	6,302	3,500	8,567	8,600	8,600	8,600
42107 Temp-Not Subject to Worker's Comp	192	400	-	400	400	400
42211 SDLN	22,921	25,000	24,260	25,750	25,750	25,750
42212 OCLC	7,900	8,000	9,500	9,500	9,500	9,500
42222 Courier Services	-	3,000	-	4,000	4,000	4,000
42300 Publication & Rec Fees	2,284	1,000	1,028	1,000	1,000	1,000
42501 Equip Maintenance	2,178	2,000	3,034	3,000	3,000	3,000
42502 Bldg Maintenance	537	2,000	1,967	2,000	2,000	2,000
42504 Maintenance of Others	1,067	500	578	600	600	600
42600 Office Supplies	8,130	5,250	7,214	7,200	7,200	7,200
42601 Cleaning Supplies	7,130	6,000	6,248	6,600	6,600	6,600
42603 Motor Fuel And Lubricants	37	150	150	300	300	300
42618 Postage	3,573	4,000	7,201	7,500	7,500	7,500
42627 Safety Supplies	-	300	300	300	300	300
42630 Circulation Supplies	20,408	8,000	8,724	9,000	9,000	9,000
42683 Electronic Subscriptions	13,124	3,000	3,000	8,000	6,000	6,000
42701 Travel Exp Personnel	3,934	4,200	4,207	5,600	5,600	5,600
42702 Subsc & Membership	1,963	1,700	1,863	1,900	1,900	1,900
42801 Natural Gas	7,465	19,500	15,040	16,200	16,200	16,200
42802 Electricity	11,315	21,100	17,599	18,100	18,100	18,100
42803 Water	1,007	900	916	1,400	1,400	1,400
42804 Sewer	234	350	336	350	350	350
42805 Phone-Monthly Service	1,940	2,100	1,860	1,900	1,900	1,900
42806 Phone-Long Distance	218	200	200	200	200	200
42813 Internet Service Provider	339	900	1,334	900	900	900
TOTAL OTHER CURRENT EXPENDITURES	124,198	123,050	125,128	140,300	138,300	138,300
430 CAPITAL OUTLAY						
43400 Lib Books & Off Ref	117,869	107,700	107,700	108,800	108,800	108,800
43640 Safety Equipment	59	-	-	-	-	-
TOTAL CAPITAL OUTLAY	117,928	107,700	107,700	108,800	108,800	108,800
TOTAL BUDGET - LIBRARY	785,421	801,050	798,880	844,350	842,350	842,350

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	108,561	113,150	113,089	120,000	118,000	118,000
41101 Clerical & Oper Salary	71,419	100,000	99,626	140,500	105,550	105,550
41102 Temporary Salaries	12,311	19,000	15,236	16,000	16,000	16,000
41109 Overtime Costs	-	-	-	1,500	-	-
41200 OASI-Employer Contributions	13,955	17,200	16,756	20,700	17,900	17,900
41300 Retirement and Pensions	10,799	12,800	12,775	15,800	13,400	13,400
41400 Worker's Comp Insurance	787	850	908	1,500	1,500	1,500
41500 Group Health Insurance	25,111	32,950	29,388	37,150	29,000	29,000
41501 Retiree Health Insurance	10,490	11,000	10,490	11,000	11,000	11,000
TOTAL PERSONAL SERVICES	253,433	306,950	298,268	364,150	312,350	312,350
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	892	1,000	872	1,000	1,000	1,000
42200 Expert and Consultant Services	14,118	18,000	27,000	20,000	20,000	20,000
42204 Nuisance Abatement Costs	-	-	-	10,000	10,000	10,000
42208 Software	1,635	2,000	2,000	2,000	1,500	1,500
42300 Publication and Recording Fees	4,751	6,000	4,200	5,000	5,000	5,000
42501 Equip Maintenance	657	1,000	1,000	1,000	1,000	1,000
42600 Office Supplies	1,288	2,000	2,000	2,000	2,000	2,000
42602 Motor Supplies	33	1,000	500	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	1,232	800	1,700	2,200	2,200	2,200
42618 Postage	500	800	800	800	800	800
42635 Resource Materials	365	200	200	300	300	300
42701 Travel Exp Personnel	9,371	5,000	5,000	10,000	7,500	7,500
42702 Subsc & Membership	720	1,200	1,000	1,000	1,000	1,000
42703 Professional Workshops	3,223	3,000	3,000	5,000	3,500	3,500
42805 Phone-Monthly Service	1,135	1,200	1,200	1,200	1,200	1,200
42806 Phone- Long Distance	189	200	200	250	250	250
42910 Education & Outreach	-	500	500	500	500	500
42915 Planning Commission Expenses	621	1,500	1,000	1,500	1,000	1,000
TOTAL OTHER CURRENT EXPENDITURES	40,730	45,400	52,171	64,750	59,750	59,750
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	2,281	-	-	5,500	-	-
43602 Computer Equipment/Software	3,402	13,000	3,972	12,400	8,700	8,700
Development Study	-	-	-	20,000	-	-
43804 Pickup	-	-	-	15,000	-	-
43928 Signage	-	-	-	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY	5,683	13,000	3,972	54,900	10,700	10,700
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
45463 First District Assoc of Local Govt Due	6,458	6,800	6,781	7,150	7,150	7,150
TOTAL OTHER EXPENDITURES	6,458	6,800	6,781	7,150	7,150	7,150
TOTAL BUDGET-PLANNING & ZONING DEPARTME	306,304	372,150	361,191	490,950	389,950	389,950

101 GENERAL FUND
490 MISCELLANEOUS
493.00 OPERATING TRANSFERS

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
490 MISCELLANEOUS						
49311 Trans out - Park & Rec	1,297,000	1,250,000	1,250,000	1,350,000	1,350,000	1,350,000
49312 Trans out - Airport	100,000	100,000	100,000	140,000	140,000	140,000
49313 Trans out - Sioux River Proj	-	80,000	67,498	50,000	50,000	50,000
49314 Trans out - Rec Center	19,000	10,000	10,000	25,000	25,000	25,000
49322 Trans out - TR Fresh Water Institute	30,000	-	-	-	-	-
TOTAL MISCELLANEOUS	1,446,000	1,440,000	1,427,498	1,565,000	1,565,000	1,565,000
TOTAL BUDGET - OPERATING TRANSFERS	1,446,000	1,440,000	1,427,498	1,565,000	1,565,000	1,565,000

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	72,319	76,900	76,292	80,500	80,500	80,500
41101 Clerical & Oper Salary	59,823	58,850	58,590	61,500	61,500	61,500
41102 Temporary Salaries	1,992	2,400	2,380	2,250	2,250	2,250
41200 OASI-Employer Contributions	9,758	10,000	10,310	10,850	10,850	10,850
41300 Retirement and Pensions	7,929	8,300	8,116	8,600	8,600	8,600
41400 Worker's Comp Insurance	302	400	229	400	400	400
41500 Group Health Insurance	18,727	24,500	16,731	16,600	16,600	16,600
TOTAL PERSONAL SERVICES	170,850	181,350	172,649	180,700	180,700	180,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,006	1,050	996	1,050	1,050	1,050
42200 Expert & Consultant Svc	-	200	-	100	100	100
42300 Publication & Rec Fees	66	200	328	300	300	300
42504 Maintenance of Others	533	800	566	700	700	700
42600 Office Supplies	2,635	2,500	2,425	2,500	2,500	2,500
42618 Postage	2,250	2,500	2,256	2,400	2,400	2,400
42701 Travel Exp Personnel	376	300	300	300	300	300
42702 Subsc & Membership	185	200	200	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	7,051	7,750	7,072	7,550	7,550	7,550
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	2,087	-	-	-	-	-
TOTAL CAPITAL OUTLAY	2,087	-	-	-	-	-
TOTAL BUDGET - SUPERVISION	179,988	189,100	179,720	188,250	188,250	188,250

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.23 RECREATION PROGRAMS**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	86,347	90,750	90,711	125,700	125,700	125,700
41102 Temporary Salaries	73,193	70,000	77,172	78,900	78,900	78,900
41109 Overtime Rec Programs	1,070	1,200	-	-	-	-
41200 OASI-Employer Contributions	11,909	11,950	11,854	15,100	15,100	15,100
41300 Retirement and Pensions	5,181	5,450	5,458	7,600	7,600	7,600
41400 Worker's Comp Insurance	2,258	2,900	2,503	2,900	2,900	2,900
41500 Group Insurance	16,354	16,350	16,374	24,500	24,500	24,500
TOTAL PERSONAL SERVICES	196,312	198,600	204,073	254,700	254,700	254,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,258	2,300	2,564	2,600	2,600	2,600
42300 Publication & Rec Fees	6,680	7,000	7,358	7,500	7,500	7,500
42607 Education & Rec Supplies	14,545	13,000	14,191	16,000	16,000	16,000
42608 Jr.Baseball & Rec Supplies	6,571	8,000	10,141	9,000	9,000	9,000
42701 Travel Exp Personnel	461	400	420	400	400	400
42702 Subsc & Membership	892	2,200	2,110	2,200	2,200	2,200
TOTAL OTHER CURRENT EXPENDITURES	31,407	32,900	36,784	37,700	37,700	37,700
430 CAPITAL OUTLAY						
43606 Office Equipment - Video Projector	-	1,300	1,476	-	-	-
43618 Pitching Machine	-	-	-	-	-	-
43656 Baseball/Softball Equipment	1,614	2,000	2,260	2,000	2,000	2,000
43657 Pottery Equipment	-	-	-	-	-	-
43930 Playground/Rec Equipment	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,614	3,300	3,736	2,000	2,000	2,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	189	300	225	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
45657 Subsidy-Jr/Teener	1,037	1,400	1,000	1,200	1,200	1,200
45658 Subsidy-Hockey Association	-	600	600	600	600	600
TOTAL OTHER EXPENDITURES	3,226	6,100	3,825	5,900	5,900	5,900
TOTAL BUDGET - RECREATION PROGRAMS	232,559	240,900	248,418	300,300	300,300	300,300

201 SPECIAL REVENUE
450 CULTURE & RECREATION
451.25 GOLF COURSE

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	88,923	82,900	82,988	87,300	87,300	87,300
41101 Clerical & Oper Salary	33,839	35,200	35,188	36,700	36,700	36,700
41102 Temporary Salaries	67,111	70,700	69,745	74,700	74,700	74,700
41109 Overtime Pay	1,501	1,900	1,766	2,000	2,000	2,000
41200 OASI-Employer Contributions	13,760	14,000	12,532	14,900	14,900	14,900
41300 Retirement and Pensions	8,309	7,100	7,779	7,450	7,450	7,450
41400 Worker's Comp Insurance	6,708	5,000	4,597	5,000	5,000	5,000
41500 Group Insurance	24,636	22,500	22,838	22,500	22,500	22,500
41600 Unemployment Benefits	2,366	4,000	3,419	4,000	4,000	4,000
TOTAL PERSONAL SERVICES	247,153	243,300	240,852	254,550	254,550	254,550
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	5,635	5,600	5,646	5,700	5,700	5,700
42200 Expert & Consulting Service	33,574	33,000	35,451	36,000	36,000	36,000
42219 Banking Services	3,762	3,000	4,000	4,000	4,000	4,000
42300 Publication & Recording Fees	521	600	484	600	600	600
42400 Rent-Machinery & Equip	1,972	2,000	2,033	2,100	2,100	2,100
42500 Construction Materials	663	700	684	700	700	700
42501 Equip Maintenance	10,403	12,500	12,266	12,500	12,500	12,500
42504 Maintenance of Other	5,448	5,500	5,160	5,500	5,500	5,500
42506 Repair to Vehicles	-	100	100	100	100	100
42514 Repair to Clubhouse	3,146	3,500	3,019	3,800	3,800	3,800
42515 Repair-Maintenance Shop	151	300	200	300	300	300
42516 Repair-Cart Storage Bldg	246	300	300	300	300	300
42521 Repair-Irrigation Equipment	3,358	4,500	3,811	4,000	4,000	4,000
42600 Office Supplies	994	1,600	1,269	1,500	1,500	1,500
42603 Motor Fuel and Lubricants	14,443	16,800	17,765	24,000	24,000	24,000
42613 Small Tools	382	500	399	500	500	500
42615 Ag & Hort Supplies	8,030	12,000	10,872	12,000	12,000	12,000
42617 Cleaning Service	3,128	2,600	3,000	2,600	2,600	2,600
42619 Chem, Drug & Lab Sup	24,455	26,000	27,646	30,000	30,000	30,000
42622 Golf Supplies	3,823	4,000	3,828	5,000	5,000	5,000
42627 Safety Supplies	501	500	422	500	500	500
42701 Travel Exp Personnel	2,506	2,500	1,968	2,500	2,500	2,500
42702 Subsc & Membership	710	800	700	800	800	800
42801 Gas	2,657	2,800	2,859	3,000	3,000	3,000
42802 Electricity	12,391	13,500	12,631	13,300	13,300	13,300
42803 Water	538	600	559	900	900	900
42804 Sewer	606	600	600	600	600	600
42805 Phone-Monthly	1,946	2,000	1,950	2,000	2,000	2,000
TOTAL OTHER CURRENT EXPENDITURES	145,989	158,400	159,623	174,800	174,800	174,800
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	1,208	-	-	-	-	-
43600 Machinery & Equipment	4,420	-	-	-	-	-
43601 Mowers	14,952	16,500	15,366	32,500	32,500	32,500
43602 Computer	-	1,500	1,500	-	-	-
43610 Range Vehicle	5,773	-	-	-	-	-
43640 Safety Equipment - AED Unit	-	1,500	1,500	-	-	-
43649 Fertilizer Spreader	-	-	-	600	600	600
43653 Greens Aerator	-	13,500	6,150	-	-	-
43660 Equipment Lift	-	-	5,584	-	-	-
43666 Core Harvester	-	-	-	5,500	5,500	5,500
43689 Pond Aerator Fountain	-	-	-	4,100	4,100	4,100
43818 Range Ball Picker	-	3,700	2,914	-	-	-
43820 Utility Vehicle	12,146	5,800	5,000	18,400	18,400	18,400
43829 Backhoe	18,000	-	-	-	-	-
43933 Landscaping	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	56,499	42,500	38,014	61,100	61,100	61,100
450 OTHER EXPENDITURES						
45300 Refunds	924	-	407	-	-	-
TOTAL OTHER EXPENDITURES	924	-	407	-	-	-
490 OTHER FINANCING USES						
49321 Transfer Out to Capital Improvements	-	-	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	-	-	-
BUDGET TOTAL - GOLF COURSE	450,565	444,200	438,896	490,450	490,450	490,450

201 SPECIAL REVENUE
450 CULTURE & RECREATION
451.26 FAMILY AQUATICS CENTER

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	126,649	140,000	128,362	146,700	146,700	146,700
41200 OASI-Employer Contributions	9,716	10,700	9,820	11,250	11,250	11,250
41400 Worker's Comp Insurance	3,685	3,500	2,130	3,500	3,500	3,500
TOTAL PERSONAL SERVICES	140,050	154,200	140,312	161,450	161,450	161,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	5,416	5,500	5,365	5,500	5,500	5,500
42500 Construction Materials	367	300	225	300	300	300
42501 Equip Maintenance	1,489	1,500	2,065	1,800	1,800	1,800
42502 Bldg Maintenance	863	1,500	969	1,000	1,000	1,000
42504 Maintenance of Other	151	500	307	300	300	300
42600 Office Supplies	3,487	3,500	3,279	3,500	3,500	3,500
42607 Ed, Recreation & Safety Supplies	5,836	4,000	6,894	6,000	6,000	6,000
42619 Chem, Drug & Lab Sup	15,116	16,000	15,814	16,000	16,000	16,000
42631 Merchandise for Resale	29,150	28,000	26,513	28,000	28,000	28,000
42703 Prof Workshops	960	2,000	1,761	2,000	2,000	2,000
42801 Gas	26,987	30,000	30,042	31,000	31,000	31,000
42802 Electricity	13,805	16,500	15,536	16,500	16,500	16,500
42803 Water	4,857	5,600	5,112	7,500	7,500	7,500
42804 Sewer	436	800	426	500	500	500
42805 Phone-Monthly	146	300	446	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	109,066	116,000	114,756	120,300	120,300	120,300
430 CAPITAL OUTLAY						
43640 Safety Equipment - AED Unit	-	1,500	1,500	-	-	-
43683 Season Pass ID System	-	8,000	7,126	-	-	-
43500 Furniture	-	-	-	7,500	7,500	7,500
43690 Public Address System	-	-	-	3,500	3,500	3,500
43601 Mower	4,788	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,788	9,500	8,626	11,000	11,000	11,000
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	140	-	80	-	-	-
TOTAL OTHER EXPENDITURES	140	-	80	-	-	-
TOTAL BUDGET - SWIMMING POOL (OUTDOOR)	254,044	279,700	263,774	292,750	292,750	292,750

**201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.27 KOCH COMPLEX**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	4,416	5,600	5,421	5,800	5,800	5,800
41109 Overtime Pay	-	3,750	2,000	-	-	-
41200 OASI Employer Contributions	338	700	415	450	450	450
41400 Worker's Comp Insurance	164	200	157	200	200	200
TOTAL PERSONAL SERVICES	4,918	10,250	7,993	6,450	6,450	6,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	492	500	617	650	650	650
42500 Construction Materials	-	200	100	100	100	100
42501 Equip Maintenance	1,450	900	812	900	900	900
42502 Bldg Maintenance	186	500	438	500	500	500
42504 Maintenance of Other	1,349	1,500	1,918	1,500	1,500	1,500
42521 Irrigation Supplies	25	300	300	300	300	300
42609 Electrical Supplies	1,324	800	500	500	500	500
42615 Ag & Hort Supplies	1,340	1,500	1,400	1,500	1,500	1,500
42802 Electricity	3,216	3,900	3,456	3,600	3,600	3,600
42803 Water	256	300	287	400	400	400
42804 Sewer	342	400	376	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	9,980	10,800	10,204	10,350	10,350	10,350
430 CAPITAL OUTLAY						
43620 Agrilime	-	-	-	-	-	-
43680 Breaker Panels	-	-	-	-	-	-
43900 Improv Other Than Bldgs	-	-	-	5,000	5,000	5,000
43924 Koch Complex/Improvements	2,565	8,000	15,920	-	-	-
TOTAL CAPITAL OUTLAY	2,565	8,000	15,920	5,000	5,000	5,000
TOTAL BUDGET - KOCH COMPLEX	17,463	29,050	34,118	21,800	21,800	21,800

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	30,684	32,700	32,702	34,600	34,600	34,600
41102 Temporary Salaries	1,502	1,400	400	1,400	1,400	1,400
41200 OASI-Employer Contributions	2,284	2,400	2,409	2,600	2,600	2,600
41300 Retirement and Pensions	1,841	2,000	1,963	2,100	2,100	2,100
41400 Worker's Comp Insurance	762	900	840	900	900	900
41500 Group Health Insurance	8,177	8,200	8,188	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	45,250	47,600	46,501	49,800	49,800	49,800
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,488	2,500	2,572	2,600	2,600	2,600
42200 Expert and Consultant Services	3,814	3,500	3,908	3,900	3,900	3,900
42500 Construction Materials	481	200	358	400	400	400
42501 Equip Maintenance	2,300	1,500	804	1,500	1,500	1,500
42502 Bldg Maintenance	1,118	2,500	1,287	2,000	2,000	2,000
42504 Maintenance of Other	322	700	453	700	700	700
42601 Cleaning Supplies	4,564	4,700	4,460	4,700	4,700	4,700
42603 Motor Fuel & Lubricants	-	-	69	-	-	-
42613 Small Tools	50	300	145	200	200	200
42801 Gas	11,362	12,000	12,390	12,500	12,500	12,500
42802 Electricity	4,779	4,700	4,852	5,000	5,000	5,000
42803 Water	903	900	883	1,350	1,350	1,350
42804 Sewer	442	500	446	500	500	500
42805 Phone-Monthly	2,479	2,500	2,470	2,500	2,500	2,500
TOTAL OTHER CURRENT EXPENDITURES	35,102	36,500	35,095	37,850	37,850	37,850
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	-	-	-	-	-
43691 Recreation Equip - Wall Mats	-	-	-	6,500	6,500	6,500
43500 Furniture, Fixtures & Furnishings	4,190	6,800	6,718	7,000	7,000	7,000
43964 Sidewalk, Curb, & Gutter	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,190	6,800	6,718	13,500	13,500	13,500
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	3	-	-	-	-	-
TOTAL OTHER EXPENDITURES	3	-	-	-	-	-
TOTAL BUDGET - AUDITORIUM	84,545	90,900	88,314	101,150	101,150	101,150

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.34 ZOO

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	131,634	138,200	139,196	145,400	145,400	145,400
41101 Clerical & Oper Salary	169,380	177,100	168,582	215,050	215,050	215,050
41102 Temporary Salaries	76,983	106,700	105,545	109,200	109,200	109,200
41109 Overtime Pay	497	1,000	897	1,000	1,000	1,000
41200 OASI-Employer Contributions	27,720	31,400	30,018	35,000	35,000	35,000
41300 Retirement and Pensions	17,935	18,900	18,100	21,600	21,600	21,600
41400 Worker's Comp Insurance	8,054	8,600	7,873	8,600	8,600	8,600
41500 Group Health Insurance	47,828	41,400	49,600	57,700	57,700	57,700
TOTAL PERSONAL SERVICES	480,031	523,300	519,811	593,550	593,550	593,550
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	8,111	8,100	8,267	8,300	8,300	8,300
42205 Medical Services	2,066	1,600	1,596	1,600	1,600	1,600
42300 Publication & Recording Fees	474	600	580	600	600	600
42400 Rent-Machinery & Equip	-	100	100	100	100	100
42500 Construction Materials	126	700	400	500	500	500
42501 Equip Maintenance	10,664	11,000	10,941	11,000	11,000	11,000
42502 Bldg Maintenance	5,946	6,100	5,581	6,100	6,100	6,100
42504 Maintenance of Other	3,751	4,100	6,112	6,100	6,100	6,100
42506 Repair to Vehicles	1,943	1,000	991	1,000	1,000	1,000
42554 IMS Grant	5,851	-	6,555	-	-	-
42600 Office Supplies	1,298	2,000	1,977	2,000	2,000	2,000
42601 Cleaning Supplies	857	1,200	1,198	1,200	1,200	1,200
42603 Motor Fuel and Lubricants	4,494	4,800	5,481	6,500	6,500	6,500
42607 Ed & Rec Supplies	861	1,000	1,000	1,000	1,000	1,000
42610 Clothing & Material	-	400	400	400	400	400
42613 Small Tools	341	400	385	400	400	400
42614 Livestock and Poultry	32,611	33,000	35,905	38,000	38,000	38,000
42615 Ag & Hort Supplies	3,351	3,300	3,347	3,400	3,400	3,400
42619 Chem, Drug & Lab Sup	4,740	3,400	4,971	5,000	5,000	5,000
42627 Safety Supplies	-	500	408	500	500	500
42700 Transportation	2,036	1,700	1,674	1,700	1,700	1,700
42701 Travel Exp Personnel	1,250	2,000	1,568	2,000	2,000	2,000
42702 Subsc & Membership	2,890	3,000	2,989	3,500	3,500	3,500
42801 Gas	5,115	5,800	5,793	5,800	5,800	5,800
42802 Electricity	22,386	25,000	26,876	28,500	28,500	28,500
42803 Water	12,167	14,000	10,136	15,200	15,200	15,200
42804 Sewer	864	900	864	900	900	900
42805 Phone-Monthly	2,432	2,900	2,310	2,500	2,500	2,500
TOTAL OTHER CURRENT EXPENDITURES	136,625	138,600	148,405	153,800	153,800	153,800
430 CAPITAL OUTLAY						
43208 Cooler	17,405	-	-	-	-	-
43300 Zoo Animals	2,666	2,500	2,454	2,500	2,500	2,500
43401 Educational Projects	-	4,000	4,000	-	-	-
43602 Computer Equipment/Software	-	-	-	-	-	-
43603 Snow Removal Equipment	1,779	-	14	-	-	-
43619 Generator	-	-	-	2,500	2,500	2,500
43640 Safety Equipment - AED Unit	-	1,500	1,500	-	-	-
43684 Water Pump	-	650	648	-	-	-
43690 Public Address System	-	-	-	5,300	5,300	5,300
43993 Zoo - Exhibit Improvements	2,868	1,600	698	-	-	-
TOTAL CAPITAL OUTLAY	24,718	10,250	9,314	10,300	10,300	10,300
440 DEBT REDUCTION						
44100 Principal	-	-	-	-	-	-
44101 Interest	-	-	-	-	-	-
TOTAL DEBT REDUCTION	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	108	400	116	400	400	400
TOTAL OTHER EXPENDITURES	108	400	116	400	400	400
TOTAL BUDGET - ZOO	641,482	672,550	677,647	758,050	758,050	758,050

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	15,945	27,700	28,374	30,100	30,100	30,100
41102 Temporary Salaries	4,384	3,400	5,668	5,250	5,250	5,250
41200 OASI-Employer Contributions	1,532	2,300	2,497	2,700	2,700	2,700
41300 Retirement & Pensions	907	1,700	1,676	1,800	1,800	1,800
41400 Worker's Comp Insurance	388	700	893	950	950	950
41500 Group Health Insurance	2,247	4,150	4,008	4,150	4,150	4,150
TOTAL PERSONAL SERVICES	25,403	39,950	43,116	44,950	44,950	44,950
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,217	3,300	3,730	3,800	3,800	3,800
42200 Consultant Service	2,628	2,800	2,750	2,900	2,900	2,900
42501 Equip Maintenance	1,871	5,000	4,496	5,000	5,000	5,000
42502 Bldg Maintenance	1,663	2,500	2,457	2,500	2,500	2,500
42504 Maintenance of Other	1,059	1,000	946	1,000	1,000	1,000
42600 Office Supplies	-	100	50	100	100	100
42601 Cleaning Supplies	510	500	513	500	500	500
42619 Chemical, Drug & Lab Supplies	15	-	-	-	-	-
42701 Travel Exp Personnel	110	200	100	200	200	200
42702 Subsc & Membership	125	150	125	150	150	150
42801 Gas	7,515	8,000	6,561	8,000	8,000	8,000
42802 Electricity	8,595	9,500	9,214	10,000	10,000	10,000
42803 Water	664	700	621	1,000	1,000	1,000
42804 Sewer	332	400	378	400	400	400
42805 Phone-Monthly	525	500	582	600	600	600
42808 Propane	673	900	884	1,100	1,100	1,100
TOTAL OTHER CURRENT EXPENDITURES	29,502	35,550	33,406	37,250	37,250	37,250
430 CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - ICE ARENA	54,905	75,500	76,521	82,200	82,200	82,200

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	23,508	24,750	24,718	25,800	25,800	25,800
41101 Clerical & Oper Salary	121,778	129,750	130,274	127,100	127,100	127,100
41102 Temporary Salaries	65,696	66,650	66,551	66,700	66,700	66,700
41109 Overtime Pay	2,137	1,200	606	1,300	1,300	1,300
41200 OASI-Employer Contributions	16,151	16,850	16,318	16,800	16,800	16,800
41300 Retirement and Pensions	8,845	9,350	8,893	9,300	9,300	9,300
41400 Worker's Comp Insurance	4,785	5,200	4,441	5,200	5,200	5,200
41500 Group Health Insurance	20,472	20,950	20,300	20,950	20,950	20,950
41501 Retiree Health Insurance	-	-	3,499	4,400	4,400	4,400
41600 Unemployment Comp Pymts	-	-	855	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	263,372	274,700	276,455	278,550	278,550	278,550
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	10,126	10,200	9,983	10,200	10,200	10,200
42400 Rent-Machinery & Equip	270	800	300	500	500	500
42402 Hydrant Rental	350	500	420	600	600	600
42500 Construction Materials	836	800	558	800	800	800
42501 Equip Maintenance	10,652	10,000	10,753	11,000	11,000	11,000
42504 Maintenance of Other	7,406	8,000	7,587	8,000	8,000	8,000
42505 Trail/Sidewalk Maintenance	11,240	12,000	12,000	13,000	13,000	13,000
42506 Repairs to Vehicle	5,132	3,000	2,964	3,000	3,000	3,000
42507 Repairs to Shop	1,469	1,000	1,092	1,100	1,100	1,100
42508 Repairs to Park Shelters	707	200	200	200	200	200
42510 Repairs-Comfort Stations	914	500	5,967	1,000	1,000	1,000
42517 Repairs to Ball fields	1,599	2,000	1,952	2,000	2,000	2,000
42518 Repairs to Courts	787	2,500	2,497	2,500	2,500	2,500
42521 Irrigation Repairs	-	800	615	700	700	700
42522 Repairs to Derby Downs	2,163	2,000	1,800	2,000	2,000	2,000
42526 Repairs to Playground	3,827	4,000	4,000	4,000	4,000	4,000
42601 Cleaning Supplies	455	300	204	300	300	300
42603 Motor Fuel and Lubricants	22,986	25,000	24,575	30,000	30,000	30,000
42613 Small Tools	1,372	1,300	1,261	1,300	1,300	1,300
42615 Ag & Hort Supplies	3,514	3,200	3,164	3,200	3,200	3,200
42617 Cleaning Service	3,312	4,600	3,800	4,000	4,000	4,000
42619 Chem, Drug & Lab Sup	1,013	2,500	2,077	2,500	2,500	2,500
42701 Travel Exp Personnel	145	200	189	200	200	200
42702 Subcr & Memberships	120	200	120	200	200	200
42801 Gas	711	800	1,406	800	800	800
42802 Electricity	5,056	5,200	6,074	6,000	6,000	6,000
42803 Water (Utilities-Bramble Park)	4,704	7,500	4,864	7,500	7,500	7,500
42804 Sewer (Utilities-Shop)	598	700	594	700	700	700
42805 Phone Monthly (Utilities-Foundation F	257	300	298	300	300	300
42807 Derby Downs	3,006	3,100	3,463	3,500	3,500	3,500
TOTAL OTHER CURRENT EXPENDITURES	104,727	113,200	114,777	121,100	121,100	121,100
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	-	-	2,000	2,000	2,000
43601 Mower	3,400	15,000	14,300	45,000	45,000	45,000
43603 Snow Blower	-	5,000	5,000	-	-	-
43620 Agrilime	-	-	-	-	-	-
43636 Spray Equipment	-	-	-	3,500	3,500	3,500
43643 Tractor	8,500	-	-	-	-	-
43645 Trailer	1,450	-	-	-	-	-
43659 Weed Trimmer	174	-	-	-	-	-
43804 Pickup	-	18,000	17,981	19,000	19,000	19,000
43908 Ball Field Improvements	-	-	-	-	-	-
43976 Basketball Courts	10,800	-	-	-	-	-
TOTAL CAPITAL OUTLAY	24,324	38,000	37,281	69,500	69,500	69,500
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	11	-	-	-
TOTAL OTHER EXPENDITURES	-	-	11	-	-	-
TOTAL BUDGET - PARK SYSTEM	392,423	425,900	428,524	469,150	469,150	469,150

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	15,945	17,750	18,039	19,300	19,300	19,300
41102 Temporary Salaries	19,562	21,400	19,727	26,100	26,100	26,100
41200 OASI-Employer Contributions	2,693	3,000	2,895	3,500	3,500	3,500
41300 Retirement and Pensions	907	1,100	1,088	1,150	1,150	1,150
41400 Worker's Comp Insurance	951	1,100	956	1,100	1,100	1,100
41500 Group Health Insurance	2,241	2,100	2,114	2,100	2,100	2,100
TOTAL PERSONAL SERVICES	42,299	46,450	44,819	53,250	53,250	53,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,827	1,850	1,843	1,850	1,850	1,850
42400 Rent-Machinery & Equip	-	300	100	1,000	1,000	1,000
42500 Construction Materials	169	1,100	785	1,000	1,000	1,000
42501 Equip Maintenance	495	1,400	1,137	1,200	1,200	1,200
42502 Bldg Maintenance	6,719	2,800	2,481	2,800	2,800	2,800
42504 Maintenance of Other	1,679	1,000	1,096	1,100	1,100	1,100
42526 Repairs to Playground	1,914	-	-	-	-	-
42600 Office Supplies	1,024	800	983	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	2,233	2,500	2,810	3,000	3,000	3,000
42613 Small Tools	778	500	539	500	500	500
42615 Ag & Hort Supplies	173	400	217	400	400	400
42619 Chem, Drug & Lab Sup	275	200	200	200	200	200
42627 Safety Supplies	42	100	100	100	100	100
42631 Merchandise for Resale	2,535	2,500	1,630	2,000	2,000	2,000
42702 Subsc & Membership	-	-	-	-	-	-
42801 Gas	297	200	298	500	500	500
42802 Electricity	7,437	8,000	7,073	9,800	9,800	9,800
42803 Water	1,737	2,000	1,697	3,400	3,400	3,400
42804 Sewer	1,850	1,400	1,696	2,150	2,150	2,150
42805 Phone-Monthly	414	400	425	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	31,598	27,450	25,109	32,400	32,400	32,400
430 CAPITAL OUTLAY						
43601 Mower	14,903	-	-	-	-	-
43820 Utility Vehicle	-	-	-	-	-	-
43825 Beach Cleaner	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	14,903	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	33	-	-	-	-	-
TOTAL OTHER EXPENDITURES	33	-	-	-	-	-
TOTAL BUDGET - CITY PARK & CAMPGROUND	88,833	73,900	69,928	85,650	85,650	85,650

203 SPECIAL REVENUE
460 SPECIAL REVENUE FUND
490.00 BBB SALES TAX

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
490.10 GENERAL GOVERNMENT						
450 OTHER EXPENDITURES						
42800 Utilities	90,119	101,000	98,964	-	-	-
42801 Gas				47,300	47,300	47,300
42802 Electric				64,200	64,200	64,200
42803 Water				6,100	6,100	6,100
42804 Sewer				3,600	3,600	3,600
45608 CVB, Inc	-	-	202,800	215,400	225,400	225,400
45609 Health Insurance	17,270	19,400	-	-	-	-
45610 Salary	47,063	47,300	-	-	-	-
45611 Payroll Tax Expense	3,628	3,700	-	-	-	-
45612 Convention Packages	3,397	3,800	-	-	-	-
45613 Supplies & Equipment	1,581	2,000	-	-	-	-
45614 Phone, Postage & Copies	9,999	10,500	-	-	-	-
45615 Convention & Bid Expense	15,930	5,500	-	-	-	-
45616 Advertising	24,327	27,500	-	-	-	-
45617 Public Relations	2,670	2,700	-	-	-	-
45618 Intown Mileage	1,789	1,600	-	-	-	-
45619 Coaches Reception	4,712	4,000	-	-	-	-
45620 Brochures	6,142	7,000	-	-	-	-
45621 Convention & Event Servicing	-	5,000	-	-	-	-
45622 Visual Aids	323	500	-	-	-	-
45623 Convention Badges	3,709	3,500	-	-	-	-
45624 Business Travel	3,504	3,600	-	-	-	-
45625 Maintenance & Repair	239	300	-	-	-	-
45626 Motorcoach Market	4,960	4,500	-	-	-	-
45627 Professional Fees	5,500	4,500	-	-	-	-
45628 Sec Payroll Tax Exp	-	-	-	-	-	-
45629 Assistant Salary	27,167	27,150	-	-	-	-
45630 Assistant Payroll Tax Exp	1,923	2,150	-	-	-	-
45633 City Maps	-	2,500	-	-	-	-
45653 Rent for CVB Office	3,900	3,600	-	-	-	-
TOTAL CONVENTION & VISITORS BUREAU	279,852	293,300	301,764	336,600	346,600	346,600
490.11 GENERAL GOVERNMENT ADVERTISING						
450 OTHER EXPENDITURES						
45631 4th of July	14,386	12,000	12,000	12,000	10,000	10,000
45632 Signs	9,831	10,000	10,000	10,000	10,000	10,000
45634 Watertown Pins	3,000	3,000	3,000	-	-	-
45635 Citizen Recognition	-	750	750	750	750	750
45636 Local Media	5,123	5,500	5,500	5,500	5,500	5,500
45637 Event Advertising	10,410	10,500	-	-	-	-
45639 Citywide Merchants	9,512	10,000	10,000	12,000	10,000	10,000
45640 Rodeo	1,000	1,500	1,500	1,500	1,500	1,500
45641 WACC Dues	675	700	695	700	700	700
45642 Christmas Decorations	1,720	2,000	2,000	2,000	2,000	2,000
45643 Mayors Ad Campaign	24,915	25,000	25,000	40,000	40,000	40,000
45651 Flower Project	7,183	9,000	6,728	7,500	7,500	7,500
TOTAL GOV'T ADVERTISING	87,755	89,950	77,172	91,950	87,950	87,950
490.13 GENERAL GOVERNMENT OTHER						
450 OTHER EXPENDITURES						
45600 Subsidy - Boys & Girls Club	170,000	170,000	170,000	170,000	170,000	170,000
490 MISCELLANEOUS						
49300 Transfer Out	-	-	-	-	-	-
49311 Trans out-Park & Rec	68,000	68,000	68,000	68,000	68,000	68,000
TOTAL GENERAL GOVERNMENT OTHER	238,000	238,000	238,000	238,000	238,000	238,000
TOTAL BUDGET - SPECIAL 1% SALES TAX FUND	605,607	621,250	616,937	666,550	672,550	672,550

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	133,780	139,250	139,170	145,000	145,000	145,000
41101 Clerical & Oper Salary	67,170	69,900	78,181	65,100	65,100	65,100
41102 Temporary Salaries	102,297	118,600	112,000	128,200	128,200	128,200
41103 Wages-Regular	56,606	63,600	59,000	68,500	68,500	68,500
41109 Overtime Pay	606	-	-	-	-	-
41112 Temp-Not Subject to W.C.	37	-	-	-	-	-
41200 OASI-Employer Contributions	26,817	29,200	27,000	30,200	30,200	30,200
41300 Retirement and Pensions	14,651	16,200	14,600	16,300	16,300	16,300
41400 Worker's Comp Insurance	3,929	4,500	3,932	5,700	5,700	5,700
41500 Group Health Insurance	41,194	41,100	40,817	45,100	45,100	45,100
41600 Unemployment Benefits	-	1,000	-	-	-	-
TOTAL PERSONAL SERVICES	447,087	483,350	474,700	504,100	504,100	504,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	10,211	10,200	10,556	10,500	10,500	10,500
42107 Temp-Not Subject to Worker's Comp	462	1,000	1,000	1,000	1,000	1,000
42300 Publication & Rec Fees	16,047	20,000	20,000	19,000	19,000	19,000
42501 Equip Maintenance	22,373	23,000	23,000	22,000	22,000	22,000
42502 Bldg Maintenance	6,122	5,000	5,000	4,700	4,700	4,700
42600 Office Supplies	1,082	1,000	1,000	1,000	1,000	1,000
42606 Center Expense	34,650	36,000	38,000	36,000	36,000	36,000
42607 Education & Rec Supplies	23,933	23,000	25,000	23,000	23,000	23,000
42618 Postage	3,100	3,000	3,000	3,000	3,000	3,000
42619 Chem, Drug & Lab Sup	10,354	7,000	8,000	7,000	7,000	7,000
42620 Other Supplies	4,112	4,000	5,937	3,000	3,000	3,000
42701 Travel Exp Personnel	6,054	4,450	4,450	4,000	4,000	4,000
42800 Utilities	107,119	109,000	113,000	-	-	-
42801 Gas	-	-	-	61,000	61,000	61,000
42802 Electric	-	-	-	43,000	43,000	43,000
42803 Water	-	-	-	4,500	4,500	4,500
42804 Sewer	-	-	-	4,500	4,500	4,500
TOTAL OTHER CURRENT EXPENDITURES	245,619	246,650	257,942	247,200	247,200	247,200
430 CAPITAL OUTLAY						
43201 Improvements to Building	1,626	-	-	-	-	-
43500 Furniture, Fixtures & Furnishings	2,155	-	5,000	-	-	-
43600 Machinery & Equipment	30,899	24,000	25,000	24,000	24,000	24,000
43602 Computer Equipment/Software	-	-	-	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	34,680	24,000	30,000	44,000	44,000	44,000
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	2,140	1,500	1,500	1,700	1,700	1,700
TOTAL OTHER EXPENDITURES	2,140	1,500	1,500	1,700	1,700	1,700
TOTAL BUDGET-COMMUNITY RECREATION CENTER	729,526	755,500	764,142	797,000	797,000	797,000

205 SPECIAL REVENUE FUND
 490 OTHER
 495.00 CASUALTY RESERVE

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
470 CAUSALITY LOSS						
47000 Replace/Repair Property	-	100,000	33,105	90,000	90,000	90,000
TOTAL CAUSALITY	-	100,000	33,105	90,000	90,000	90,000
TOTAL BUDGET - CASUALTY RESERVE FUND	-	100,000	33,105	90,000	90,000	90,000

206 SPECIAL REVENUE FUND
 455 LIBRARY
 455.05 LIBRARY BUILDING FUND

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	4,515	-	45	-	-	-
41200 OASI - Employer Contribution	345	-	3	-	-	-
TOTAL PERSONAL SERVICES	4,860	-	48	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	349,466	321,000	81,751	-	-	-
43903 Project Administration	26,413	-	3	-	-	-
43904 Project A&E	-	-	-	-	-	-
43905 Construction	1,007,495	-	4,182	-	-	-
TOTAL CAPITAL OUTLAY	1,383,374	321,000	85,936	-	-	-
TOTAL BUDGET - LIBRARY BUILDING FUND	1,388,234	321,000	85,985	-	-	-

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL OUTLAY						
420.84 PUBLIC SAFETY IMPROVEMENTS						
43201 Improvement to Buildings	23,379	-	-	-	-	-
43805 Ambulance	98,410	-	-	104,000	104,000	104,000
43813 Fire Truck	726,875	-	-	457,000	-	-
43909 Public Safety/City Admin Building/City	12,147	22,800	26,372	2,055,000	2,055,000	2,055,000
TOTAL PUBLIC SAFETY IMPROVEMENTS	860,811	22,800	26,372	2,616,000	2,159,000	2,159,000
431.80 STREET SYSTEM IMPROVEMENTS						
43100 Land (ROW Acq)	2,818	-	-	-	-	-
43700 Street Improvements	721,999	600,000	600,000	600,000	600,000	600,000
43704 Southern Truck Route - Corridor Plan	13,800	-	-	-	-	-
43912 Uptown Redevelopment Project	619,908	-	196,000	-	-	-
43913 2nd St. SW Street Reconstruction	-	-	-	450,000	450,000	450,000
43915 1st Avenue North Project	1,277,270	1,590,900	1,070,619	-	-	-
43919 23rd St. E/14 Ave S/Storm Design	-	315,000	315,000	-	-	-
43938 Highland Blvd/2nd St NW	-	-	-	60,000	60,000	60,000
43964 Sidewalk, Curb and Gutter (Replacen	23,487	250,000	201,671	250,000	250,000	250,000
43968 Bogue Avenue Project	-	100,000	100,000	-	-	-
43971 Traffic Signal Improvement	-	60,000	-	60,000	60,000	60,000
43977 Street Department Building	71,710	-	-	-	-	-
43979 Building (Bus Facility)	1,633	-	-	-	-	-
43982 Mallard Point Street Improvement	-	-	-	-	-	-
43983 North Truck Route (Comprehensive F	-	-	-	-	-	-
43986 14th Ave N Improvements	(2,196)	-	-	-	-	-
TOTAL STREET SYSTEM IMPROVEMENTS	2,730,429	2,915,900	2,483,290	1,420,000	1,420,000	1,420,000
432.53 SANITARY SEWER PROJECTS						
43934 Sewer System - Derby Downs	(1,400)	-	-	-	-	-
TOTAL SANITARY SEWER PROJECTS	(1,400)	-	-	-	-	-
432.80 STORM SEWER & FLOOD CONTROL PROJECTS						
43100 Land	2,395	150,000	-	150,000	150,000	150,000
43915 1st Avenue North Project	173,674	897,200	629,306	-	-	-
43916 Miscellaneous Storm Sewer Projects	-	40,000	20,000	40,000	40,000	40,000
43925 SW Storm Sewer - Design & Phase I	858,354	301,650	301,650	-	-	-
43932 Sewer System - S Broadway	60	60,000	96,000	-	-	-
43935 Roby Creek Drainage Improvements	5,600	94,400	94,400	-	-	-
43937 Control Structures	-	-	-	25,000	25,000	25,000
43960 11TH St SE Storm Sewer Project	776,794	1,100,000	1,100,000	-	-	-
43967 2nd St SW Storm Sewer Proj	-	-	-	1,100,000	1,100,000	1,100,000
43968 Bogue Avenue Project	-	960,000	960,000	-	-	-
43972 Drainage Master Planning	52,144	-	7,734	50,000	50,000	50,000
43973 Big Sioux River Weir Rehab. - Engine	-	50,000	-	-	-	-
43974 Storm Water Drainage Study	16,596	-	-	-	-	-
Box Culverts - KAK Addition	-	-	-	160,500	-	-
43986 Willow Creek Storm Water Managemen	-	50,000	-	-	-	-
TOTAL STORM SEWER & FLOOD CONTROL PROJ.	1,885,617	3,703,250	3,209,089	1,525,500	1,365,000	1,365,000
451.82 RECREATIONAL FACILITY IMPROVEMENTS						
43203 Derby Downs	106,583	36,100	56,236	115,000	-	-
43204 Building - Cemetery	199,128	83,000	75,216	-	-	-
43918 Dog Park Development	-	13,000	14,951	-	-	-
43924 Koch Complex Improvements	164,499	-	-	-	-	-
43928 Signing	-	-	-	-	-	-
43933 Landscaping	-	-	-	-	-	-
43947 Campground Improvements	14,039	104,650	84,680	112,300	125,000	125,000
43948 Park & Playgrd Improv.(East Woods,	60,000	-	-	-	-	-
43950 Fencing	11,476	-	-	-	-	-
43962 Recreational Trail System /Improve	468	1,545,500	1,212,776	175,000	175,000	175,000
43963 Foundation Fields Improvements	2,619	-	-	-	-	-
43978 Boat Dock	7,678	-	-	-	-	-
43979 Building - Pelican Toilet	-	-	-	2,500	2,500	2,500
43980 Consultant Evaluation - New Sports F	5,000	-	47,300	-	-	-
43991 Golf Course Renovation Projects	387,571	471,300	476,672	420,000	420,000	380,000
43993 Zoo - Exhibit Improvements	78,245	40,100	29,387	58,000	58,000	58,000
43994 Ice Arena Improvements	120,532	-	-	-	-	-
43995 Soccer Complex Improvements	-	218,000	-	155,000	155,000	155,000
43997 Paving	-	-	-	-	-	-
43999 WCRC Center Improvements	16,386	17,300	20,413	15,500	15,500	15,500
TOTAL RECREATIONAL FACILITY IMPROVEMENTS	1,174,224	2,528,950	2,017,631	1,053,300	951,000	911,000

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
465.83 INDUSTR. PARK & OTHER INFRASTRUCTURE						
43220 Freshwater Institute Education Center	-	750,000	750,000	-	-	-
43921 National Guard Armory Project	182,500	20,000	20,000	110,000	110,000	110,000
43926 Sr. Citizens Bldg Improvement	5,447	16,500	17,000	-	-	-
43931 City Hall Improvements	-	406,000	409,210	-	-	-
43940 Site Cleanup - Mfg. Gas Plant	130,000	-	-	-	-	-
43942 Industrial Park Improvements/Econom	5,021	430,000	908,160	430,000	430,000	430,000
TOTAL INFRASTRUCTURE	322,968	1,622,500	2,104,370	540,000	540,000	540,000
TOTAL CAPITAL OUTLAY	6,972,649	10,793,400	9,840,752	7,154,800	6,435,000	6,395,000
470.00 DEBT SERVICE PAYMENTS						
44100 Principal	647,537	637,600	675,021	758,400	758,400	758,400
44101 Interest	458,321	454,200	466,840	486,500	486,500	486,500
44103 Fiscal Agent Charges	1,500	3,000	1,500	2,000	2,000	2,000
TOTAL DEBT REDUCTION	1,107,358	1,094,800	1,143,361	1,246,900	1,246,900	1,246,900
480.00 CONTRIBUTIONS TO OTHER GOVERNMENTS						
45603 Subsidies - School	230,000	-	-	-	-	-
45604 Subsidies - County	52,500	-	-	-	-	-
TOTAL OTHER EXPENDITURES	282,500	-	-	-	-	-
490 MISCELLANEOUS						
49300 Transfer Out -(To Airport)	231,000	3,600	3,600	331,650	318,400	318,400
49320 Transfer Out - To E-911 Fund	135,000	115,000	115,000	160,000	160,000	160,000
TOTAL MISCELLANEOUS	366,000	118,600	118,600	491,650	478,400	478,400
TOTAL BUDGET - CAPITAL IMPR. SALES TAX	8,728,507	12,006,800	11,102,713	8,893,350	8,160,300	8,120,300

**214 SPECIAL REVENUE FUND
421 PUBLIC SAFETY
421.51 E-911**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	39,496	39,100	39,392	41,500	41,500	41,500
41101 Clerical & Oper. Salary	260,835	271,400	270,535	312,500	312,500	312,500
41102 Temporary Salaries	17,110	10,800	10,804	-	-	-
41109 Overtime pay	1,379	3,000	3,000	3,000	3,000	3,000
41200 OASI-Employer Contributions	23,327	24,000	23,747	26,700	26,700	26,700
41300 Retirement & Pensions	18,472	19,800	18,642	21,700	21,700	21,700
41400 Workers Compensation	570	800	584	800	800	800
41500 Group Insurance	47,978	53,750	45,468	54,000	54,000	54,000
TOTAL PERSONAL SERVICES	409,167	422,650	412,172	460,200	460,200	460,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	56	100	57	100	100	100
42203 Consultant Services	425	5,000	5,000	5,000	5,000	5,000
42501 Equip Maintenance	3,613	6,000	6,000	6,000	6,000	6,000
42511 Computer Maintenance	22,482	25,000	25,000	25,000	25,000	25,000
42600 Office Supplies	1,056	2,400	2,400	2,400	2,400	2,400
42607 Education & Rec. Supplies	764	550	550	550	550	550
42610 Clothing and Materials	575	1,000	1,000	1,000	1,000	1,000
42618 Postage	26	100	129	100	100	100
42701 Travel Exp Personnel	317	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Membership	206	400	400	400	400	400
42703 Professional Workshops	1,282	3,000	3,000	3,000	3,000	3,000
42805 Phone-Monthly Service	26,153	71,250	28,000	71,250	31,000	31,000
TOTAL OTHER CURRENT EXPENDITURES	56,955	116,800	73,535	116,800	76,550	76,550
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	26,203	38,400	38,400	187,600	187,600	187,600
TOTAL CAPITAL OUTLAY	26,203	38,400	38,400	187,600	187,600	187,600
TOTAL BUDGET - E-911	492,325	577,850	524,107	764,600	724,350	724,350

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	12	50	52	-	-	-
42551 Copier Maintenance	169	150	66	700	700	700
42600 Office Supplies	5,914	250	311	300	300	300
42607 Education & Rec. Supplies	1,720	700	703	700	700	700
42618 Postage	2,620	4,400	5,000	5,600	5,600	5,600
42623 Computer Supplies & Equipment	1,658	100	1,617	100	100	100
42674 Information & Education (PR)	7,379	2,000	1,994	2,000	2,000	2,000
42917 Library Programs	4,731	5,000	5,000	6,000	6,000	6,000
TOTAL OTHER CURRENT EXPENDITURES	24,203	12,650	14,744	15,400	15,400	15,400
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	-	20,550	2,000	6,350	6,350	6,350
TOTAL CAPITAL OUTLAY	-	20,550	2,000	6,350	6,350	6,350
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements		-	28	-	-	-
45301 Bad Debts	115	-	-	-	-	-
45400 Remittance of Revenue	-	700	430	860	860	860
TOTAL OTHER EXPENDITURES	115	700	458	860	860	860
TOTAL BUDGET - LIBRARY FINES FUND	24,318	33,900	17,202	22,610	22,610	22,610

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	5,270	7,700	5,047	5,400	7,700	7,700
41200 OASI-Employer Contributions	403	600	386	450	600	600
41400 Worker's Comp Insurance	159	900	60	150	150	150
TOTAL PERSONAL SERVICES	5,832	9,200	5,493	6,000	8,450	8,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	24	50	13	100	100	100
42201 WBA Director	-	7,500	6,864	7,500	7,500	7,500
42207 Professional Fees	6,153	2,000	1,980	3,400	3,400	3,400
42300 Publication/Printing Fees	178	250	113	250	250	250
42501 Equip Maintenance	484	250	200	250	250	250
42502 Bldg Maintenance	1,061	1,200	2,405	2,000	2,000	2,000
42504 Maintenance of Other	-	5,000	4,999	2,000	2,000	2,000
42600 Office Supplies	70	300	121	300	300	300
42601 Cleaning Supplies	381	1,000	957	1,000	1,000	1,000
42617 Cleaning Service	2,350	3,000	2,472	3,000	3,000	3,000
42618 Postage	11	150	134	200	200	200
42620 Other	852	1,500	884	1,500	1,500	1,500
45651 Flower Project	-	-	4,000	4,000	4,000	4,000
42701 Travel Exp Personnel	474	450	-	200	200	200
42800 Utilities	2,909	6,000	3,117	4,000	4,000	4,000
TOTAL OTHER CURRENT EXPENDITURES	14,947	28,650	28,258	29,700	29,700	29,700
430 CAPITAL OUTLAY						
43944 Uptown Projects	35,891	10,000	25,293	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	35,891	10,000	25,293	10,000	10,000	10,000
450 OTHER EXPENDITURES						
45654 Urban Renewal Loans	6,000	36,000	42,000	36,000	36,000	36,000
TOTAL OTHER EXPENDITURES	6,000	36,000	42,000	36,000	36,000	36,000
TOTAL BUDGET - URBAN RENEWAL FUND	62,670	83,850	101,044	81,700	84,150	84,150

273 WATERSHED PROJECT FUND
462 SPECIAL REVENUE FUND
462.10 SIOUX RIVER WATERSHED PROJECT PHASE VI

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
462.10 ADMINISTRATION						
410 PERSONAL SERVICES						
41100 Supervision Salary	-	-	84,164	96,350	96,350	96,350
41102 Temporary Salaries	-	-	15,346	20,000	20,000	20,000
41200 OASI-Employer Contributions	-	-	7,306	8,450	8,450	8,450
41300 Retirement and Pensions	-	-	3,219	7,000	7,000	7,000
41400 Worker's Comp Insurance	-	-	(68)	2,200	2,200	2,200
41500 Group Health Insurance	-	-	14,964	16,400	16,400	16,400
TOTAL PERSONAL SERVICES	-	-	124,931	150,400	150,400	150,400
420 OTHER CURRENT EXPENDITURES						
42401 Insurance Premiums	-	-	-	1,050	1,050	1,050
42506 Repairs To Vehicles	-	-	250	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	-	-	690	1,000	1,000	1,000
42620 Other Supplies	-	-	3,564	11,000	11,000	11,000
42653 Grazing Management	-	-	4,593	2,000	2,000	2,000
42655 Ag Waste System	-	-	75,000	155,000	155,000	155,000
42660 Livestock Water	-	-	-	3,400	3,400	3,400
42666 Water Quality Monitoring	-	-	7,142	6,700	6,700	6,700
42667 Grassed Waterway	-	-	6,250	3,750	3,750	3,750
42668 Small Ponds	-	-	-	16,000	16,000	16,000
42674 Information & Education	-	-	5,513	10,300	10,300	10,300
42681 Manure Application Management	-	-	245	2,500	2,500	2,500
42682 Stream bank Stabilization	-	-	-	20,000	20,000	20,000
42685 Shoreline Stabilization	-	-	-	34,000	34,000	34,000
42800 Utilities	-	-	1,149	-	-	-
42801 Gas	-	-	-	1,300	1,300	1,300
42802 Electric	-	-	-	875	875	875
42803 Water	-	-	-	125	125	125
42804 Sewer	-	-	-	-	-	-
42805 Phone - Monthly Service	-	-	524	600	600	600
42806 Phone - Long Distance	-	-	41	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	-	-	104,959	270,700	270,700	270,700
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-
TOTAL BUDGET SIOUX RIVER PROJ PHASE VI	-	-	229,890	421,100	421,100	421,100

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
462.10 ADMINISTRATION						
410 PERSONAL SERVICES						
41100 Supervision Salary	87,310	131,150	32,948	-	-	-
41102 Temporary Salaries	18,951	21,750	5,124	-	-	-
41200 OASI-Employer Contributions	7,543	10,900	2,671	-	-	-
41300 Retirement and Pensions	6,376	9,200	2,284	-	-	-
41400 Worker's Comp Insurance	1,306	2,200	2,070	-	-	-
41500 Group Health Insurance	16,369	24,500	6,208	-	-	-
TOTAL PERSONAL SERVICES	137,855	199,700	51,306	-	-	-
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	694	1,050	716	-	-	-
42506 Repairs To Vehicles	440	7,850	-	-	-	-
42603 Motor Fuel and Lubricants	1,563	1,500	254	-	-	-
42620 Other Supplies	3,872	4,000	1,097	-	-	-
42653 Grazing Management	-	-	-	-	-	-
42655 Ag Waste System	129,567	200,000	700	-	-	-
42666 Water Quality Monitoring	3,737	6,000	488	-	-	-
42667 Grassed Waterway	-	15,000	-	-	-	-
42668 Small Ponds	18,343	45,000	-	-	-	-
42674 Information & Education	3,942	10,100	5,985	-	-	-
42681 Manure Application Management	147	2,000	58	-	-	-
42682 Stream bank Stabilization	7,803	40,000	-	-	-	-
42684 Filter Strips	6,620	8,000	-	-	-	-
42685 Shoreline Stabilization	80,032	80,000	27,740	-	-	-
42800 Utilities	1,312	2,000	675	-	-	-
42805 Phone - Monthly Service	589	840	218	-	-	-
42806 Phone - Long Distance	(4)	100	(23)	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	258,657	423,440	37,907	-	-	-
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	2,802	-	-	-	-	-
TOTAL CAPITAL OUTLAY	2,802	-	-	-	-	-

275 SPECIAL REVENUE FUND

490 OTHER

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL EXPENDITURES						
43903 Project Administration	-	-	-	-	-	-
43905 Project Construction	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-
440 DEBT SERVICE						
44101 Interest	169,359	170,000	169,280	166,000	166,000	166,000
44104 Principal	-	-	-	-	-	-
TOTAL DEBT SERVICE	169,359	170,000	169,280	166,000	166,000	166,000
TOTAL BUDGET - TIF #1	169,359	170,000	169,280	166,000	166,000	166,000

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	39,158	-	-	-	-	-
41200 OASI-Employer Contributions	2,553	-	-	-	-	-
41300 Retirement and Pensions	2,350	-	-	-	-	-
41400 Worker's Comp Insurance	585	-	-	-	-	-
41500 Group Insurance	8,192	-	-	-	-	-
TOTAL PERSONAL SERVICES	52,838	-	-	-	-	-
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	57	-	-	-	-	-
42300 Publication & Rec Fees	-	-	-	-	-	-
42501 Equip Maintenance	-	-	-	-	-	-
42504 Maintenance of Other	532	-	-	-	-	-
42600 Office Supplies	81	-	-	-	-	-
42618 Postage	-	-	-	-	-	-
42620 Other Supplies	527	-	-	-	-	-
42701 Travel Exp Personnel	433	-	-	-	-	-
42800 Utilities	320	-	-	-	-	-
42805 Phone - Monthly Service	338	-	-	-	-	-
42806 Phone - Long Distance	11	-	-	-	-	-
42910 Education & Outreach	14,666	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	16,965	-	-	-	-	-
430 CAPITAL OUTLAY						
43401 Educational Equipment	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL BUDGET - TR FRESHWATER PROJECT	69,803	-	-	-	-	-

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL OUTLAY						
43220 TR Fresh Water Institute Education C	-	350,000	-	-	-	-
TOTAL CAPITAL OUTLAY	-	350,000	-	-	-	-
TOTAL BUDGET - SAVE LAKE KAMPESKA	-	350,000	-	-	-	-

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL EXPENDITURES						
43905 Project Construction	-	5,000	5,000	-	-	-
TOTAL CAPITAL EXPENDITURES	-	5,000	5,000	-	-	-
440 DEBT SERVICE						
44101 Interest	69,905	72,900	72,000	72,000	72,000	72,000
TOTAL DEBT SERVICE	69,905	72,900	72,000	72,000	72,000	72,000
TOTAL BUDGET - TIF #2	69,905	77,900	77,000	72,000	72,000	72,000

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL EXPENDITURES						
43905 Project Construction	-	-	-	5,000	5,000	5,000
TOTAL CAPITAL EXPENDITURES	-	-	-	5,000	5,000	5,000
440 DEBT SERVICE						
44101 Interest	27,514	28,500	27,813	28,500	28,500	28,500
TOTAL DEBT SERVICE	27,514	28,500	27,813	28,500	28,500	28,500
TOTAL BUDGET - TIF #3	27,514	28,500	27,813	33,500	33,500	33,500

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

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
440 DEBT SERVICE						
44101 Interest	245,578	240,100	240,028	233,400	233,400	233,400
44103 Fiscal Agent Charges	500	1,000	500	1,000	1,000	1,000
44104 Bond Principal	150,000	170,000	170,000	185,000	185,000	185,000
TOTAL DEBT SERVICE	396,078	411,100	410,528	419,400	419,400	419,400
TOTAL BUDGET - GO BONDS 2002	396,078	411,100	410,528	419,400	419,400	419,400

503 CAPITAL PROJECT
 451 POOL PROJECT
 451.26 POOL PROJECT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41102 Temporary Salaries	-	-	-	-	-	-
41200 OASI-Employer Contributions	-	-	-	-	-	-
41400 Worker's Comp Insurance	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture & Equipment	4,173	-	-	-	-	-
43903 Project Administration	-	-	-	-	-	-
43904 Project A & E	5,603	-	-	-	-	-
43905 Construction	52,333	-	4,754	-	-	-
TOTAL CAPITAL OUTLAY	62,109	-	4,754	-	-	-
490 OTHER FINANCING USES						
49510 Original Issue Discount	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-
TOTAL BUDGET - POOL PROJECT	62,109	-	4,754	-	-	-

**604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.52 SEWER COLLECTION SYSTEM**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	56,518	59,550	60,015	62,800	62,800	62,800
41101 Clerical & Oper Salary	134,432	137,400	137,346	145,200	145,200	145,200
41109 Overtime Pay	8,576	6,200	5,844	4,200	4,200	4,200
41200 OASI-Employer Contributions	13,953	14,600	14,488	15,300	15,300	15,300
41300 Retirement and Pensions	11,701	12,650	12,017	13,200	13,200	13,200
41400 Worker's Comp Insurance	5,334	5,700	5,411	5,800	5,800	5,800
41500 Group Health Insurance	42,519	42,500	42,533	42,500	42,500	42,500
TOTAL PERSONAL SERVICES	273,033	278,600	277,656	289,000	289,000	289,000
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	9,332	10,200	8,990	10,200	10,200	10,200
42200 Expert & Consultant Svc	925	4,000	4,000	4,000	4,000	4,000
42220 Alcohol/Drug Testing	62	300	300	300	300	300
42501 Equip Maintenance	36,134	48,000	48,000	48,000	48,000	48,000
42502 Bldg Maintenance	949	4,000	4,000	4,000	4,000	4,000
42506 Repair to Vehicle	4,191	4,000	4,000	4,000	4,000	4,000
42525 Sanitary Rehab	21,226	43,000	43,000	43,000	43,000	43,000
42600 Office Supplies	563	1,200	1,200	1,200	1,200	1,200
42603 Motor Fuel and Lubricants	16,866	17,700	17,700	23,900	23,900	23,900
42610 Clothing & Material	293	400	400	400	400	400
42611 Manufacturing Materials	(4,418)	6,000	6,000	6,000	6,000	6,000
42612 Food	164	150	150	150	150	150
42613 Small Tools	1,617	2,000	2,000	2,000	2,000	2,000
42619 Chem, Drug & Lab Sup	213	1,000	1,000	1,000	1,000	1,000
42627 Safety Supplies	2,308	2,900	2,900	2,900	2,900	2,900
42701 Travel Exp Personnel	290	1,000	1,000	1,000	1,000	1,000
42702 Subsc & Membership	451	300	300	300	300	300
42802 Electricity	23,284	25,600	25,600	26,400	26,400	26,400
42803 Water	1,179	1,550	1,550	2,400	2,400	2,400
42805 Phone-Monthly Service	2,175	2,800	2,800	2,800	2,800	2,800
TOTAL OTHER CURRENT EXPENDITURES	117,804	176,100	174,889	183,950	183,950	183,950
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	2,050	1,532	-	-	-
43612 Meters	4,516	-	-	2,500	2,500	2,500
43616 Jetter	-	290,000	193,037	-	-	-
43631 Pressure Washer	-	-	-	3,200	3,200	3,200
43681 Camera	19,400	-	-	-	-	-
43804 Pickup	-	-	-	32,000	32,000	32,000
43814 Truck	-	-	-	74,500	74,500	74,500
43827 Steamer	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	23,916	292,050	194,569	112,200	112,200	112,200
440 DEBT REDUCTION						
44101 Interest	123,559	174,000	141,035	188,750	188,750	188,750
TOTAL DEBT REDUCTION	123,559	174,000	141,035	188,750	188,750	188,750
490 MISCELLANEOUS						
49318 Transfer Out - General Fund	144,200	147,200	147,200	138,800	138,800	138,800
TOTAL MISCELLANEOUS	144,200	147,200	147,200	138,800	138,800	138,800
TOTAL BUDGET - SEWER COLLECTION SYSTEM	682,512	1,067,950	935,348	912,700	912,700	912,700

604 PUBLIC ENTERPRISE FUND
 430 PUBLIC WORKS
 432.53 COLLECTION SYSTEM IMPROVEMENTS

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
420 OTHER CURRENT EXPENDITURES						
42204 ENGINEERING SERVICES	-	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43672 Infrastructure Study	8,388	-	-	-	-	-
43913 3rd Ave/3rd St NW to 14th Ave N	-	-	-	350,000	350,000	350,000
43914 Sewer Replacements/Rehab.	-	340,000	375	-	-	-
43915 1st Ave. N Ext - Sanitary Sewer Proje	165,007	-	846,295	-	-	-
43920 Lift Station Upsizing	11,804	-	-	15,000	15,000	15,000
43938 23 St. E Sewer - Endres Industrial Pa	-	-	-	-	-	-
43943 Lift Station Rehabilitation	-	90,000	90,000	1,040,000	1,040,000	1,040,000
43945 Lake Kampeska Lift Stations	2,266,061	-	45,215	-	-	-
43955 Willow Creek Lift Station	233,344	-	13,371	-	-	-
TOTAL CAPITAL OUTLAY	2,684,604	430,000	995,255	1,405,000	1,405,000	1,405,000
TOTAL BUDGET - COLLECTION SYSTEM IMPR.	2,684,604	430,000	995,255	1,405,000	1,405,000	1,405,000

604 PUBLIC ENTERPRISE FUND
450 PUBLIC WORKS
432.56 WASTEWATER TREATMENT PLANT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	63,952	67,400	67,453	70,900	70,900	70,900
41101 Clerical & Oper Salary	160,486	161,600	161,310	169,100	169,100	169,100
41109 Overtime Pay	1,857	2,000	2,000	2,000	2,000	2,000
41200 OASI-Employer Contributions	15,797	17,200	17,076	18,000	18,000	18,000
41300 Retirement and Pensions	12,763	13,850	13,741	14,500	14,500	14,500
41400 Worker's Comp Insurance	2,737	3,500	2,704	3,500	3,500	3,500
41500 Group Health Insurance	30,780	31,450	31,470	31,450	31,450	31,450
TOTAL PERSONAL SERVICES	288,372	297,000	295,755	309,450	309,450	309,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	27,465	29,000	28,430	29,000	29,000	29,000
42200 Consultant Services	25,825	2,000	2,000	2,000	2,000	2,000
42407 Sludge Application	8,145	15,000	15,000	15,000	15,000	15,000
42501 Equip Maintenance	92,291	65,000	65,000	70,000	70,000	70,000
42502 Bldg Maintenance	6,980	12,000	12,000	12,000	12,000	12,000
42506 Repairs to Vehicles	1,599	3,000	3,000	3,000	3,000	3,000
42523 Piping & I/P Cell Maintenance	62	3,000	3,000	3,000	3,000	3,000
42600 Office Supplies	1,895	3,000	3,000	3,000	3,000	3,000
42603 Motor Fuel and Lubricants	12,475	10,400	10,400	14,000	14,000	14,000
42607 Education & Rec Supplies	350	300	300	300	300	300
42610 Clothing & Material	570	500	500	500	500	500
42611 Manufacturing Materials	7,484	-	-	-	-	-
42612 Food	1,085	750	750	750	750	750
42613 Small Tools	514	1,500	1,500	1,500	1,500	1,500
42618 Postage	465	600	600	600	600	600
42619 Chem, Drug & Lab Supplies	29,152	35,000	35,000	35,000	35,000	35,000
42626 Foam Polymer	9,007	13,000	13,000	13,000	13,000	13,000
42627 Safety Supplies	5,058	4,500	4,500	4,500	4,500	4,500
42701 Travel Exp Personnel	486	800	800	800	800	800
42702 Subsc & Membership	1,541	800	800	800	800	800
42801 Natural Gas	58,259	91,000	63,500	63,500	63,500	63,500
42802 Electricity	106,320	101,000	101,000	104,000	104,000	104,000
42803 Water	18,623	20,000	20,000	30,800	30,800	30,800
42804 Sewer	648	650	650	650	650	650
42805 Phone-Monthly Service	2,405	2,500	2,500	2,500	2,500	2,500
42806 Phone-Long Distance	490	500	500	500	500	500
42916 Surface Water Discharge Permit	17,500	17,500	17,500	17,500	17,500	17,500
TOTAL OTHER CURRENT EXPENDITURES	436,694	433,300	405,231	428,200	428,200	428,200
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	11,980	-	-	-	-	-
43602 Computer Equipment/Software	-	18,950	13,153	4,200	4,200	4,200
43603 Snow Blower	-	3,650	2,305	2,500	2,500	2,500
43607 Electronic Equipment/Software	-	-	-	-	-	-
43612 Meters	4,089	10,200	6,022	-	-	-
43613 Samplers	11,448	-	-	-	-	-
43616 Portable Jetter	-	6,000	5,891	-	-	-
43625 Welder	-	-	-	-	-	-
43640 Safety Equipment	1,500	-	-	-	-	-
43641 Phone System	-	-	-	-	-	-
43820 Utility Vehicle	-	11,000	8,403	12,500	12,500	12,500
43910 Facility Headworks Project	-	25,000	11,874	350,000	350,000	350,000
TOTAL CAPITAL OUTLAY	29,017	74,800	47,648	369,200	369,200	369,200
440 DEBT REDUCTION						
44101 Interest	28,645	9,300	10,156	-	-	-
TOTAL DEBT REDUCTION	28,645	9,300	10,156	-	-	-
450 OTHER EXPENDITURES						
45400 EPA Fine	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - WASTEWATER TREATMENT	782,728	814,400	758,790	1,106,850	1,106,850	1,106,850

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.57 INDUSTRIAL PRETREATMENT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	42,266	41,200	41,292	43,000	43,000	43,000
41101 Clerical & Oper Salary	39,064	40,600	41,449	43,250	43,250	43,250
41109 Overtime Pay	-	400	400	400	400	400
41200 OASI-Employer Contributions	5,517	6,000	6,014	6,300	6,300	6,300
41300 Retirement & Pensions	4,698	4,900	4,977	5,200	5,200	5,200
41400 Worker's Comp Insurance	624	1,000	688	1,000	1,000	1,000
41500 Group Health Insurance	14,007	13,900	14,015	13,900	13,900	13,900
TOTAL PERSONAL SERVICES	106,176	108,000	108,834	113,050	113,050	113,050
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,313	1,400	1,351	1,400	1,400	1,400
42213 Outside Testing	22,569	24,000	24,000	24,000	24,000	24,000
42300 Publication & Rec Fees	-	200	200	200	200	200
42501 Equip Maintenance	1,908	1,500	1,500	1,700	1,700	1,700
42506 Repairs to Vehicles	388	400	400	400	400	400
42600 Office Supplies	365	1,000	1,000	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	1,319	1,400	1,400	1,850	1,850	1,850
42610 Clothing & Material	171	200	200	200	200	200
42618 Postage	343	300	300	300	300	300
42619 Chemicals, Lab & Drug Supplies	645	800	800	800	800	800
42627 Safety Supplies	190	200	200	200	200	200
42701 Travel Exp Personnel	2,013	2,200	2,200	2,200	2,200	2,200
42702 Subsc & Membership	496	400	400	400	400	400
42703 Workshops	240	400	400	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	31,960	34,400	34,350	35,050	35,050	35,050
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	2,250	1,845	-	-	-
43613 Portable Sampler	2,660	-	-	-	-	-
43688 Refrigerator	-	-	-	600	600	600
43679 Flow Meter	4,516	8,350	7,263	-	-	-
TOTAL CAPITAL OUTLAY	7,176	10,600	9,107	600	600	600
TOTAL BUDGET - INDUSTRIAL PRETREATMENT	145,312	153,000	152,291	148,700	148,700	148,700

**604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.58 LABORATORY**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	17,720	18,550	18,601	19,350	19,350	19,350
41101 Clerical & Oper Salary	71,639	75,400	75,183	79,850	79,850	79,850
41109 Overtime Pay	13	600	600	600	600	600
41200 OASI-Employer Contributions	6,698	7,150	7,122	7,600	7,600	7,600
41300 Retirement & Pensions	5,319	5,700	5,627	6,000	6,000	6,000
41400 Worker's Comp Insurance	1,058	1,200	1,138	1,200	1,200	1,200
41500 Group Health Insurance	11,048	10,900	11,058	10,900	10,900	10,900
TOTAL PERSONAL SERVICES	113,495	119,500	119,329	125,500	125,500	125,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,081	1,150	1,173	1,300	1,300	1,300
42213 Outside Testing	12,715	22,000	22,000	22,000	22,000	22,000
42501 Equipment Maintenance	4,745	5,000	5,000	5,000	5,000	5,000
42502 Building Maintenance	1,174	1,000	1,850	1,500	1,500	1,500
42524 Disposal of Hazardous Material	1,745	2,200	2,200	2,200	2,200	2,200
42600 Office Supplies	495	400	400	400	400	400
42610 Clothing & Material	200	200	200	200	200	200
42613 Tools	-	100	100	100	100	100
42619 Chemicals, Lab & Drug Supplies	25,428	24,000	24,000	24,000	24,000	24,000
42627 Safety Supplies	633	500	500	500	500	500
42701 Travel Exp Personnel	75	500	500	500	500	500
42702 Subscr & Membership	167	200	200	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	48,458	57,250	58,122	57,900	57,900	57,900
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	550	335	7,500	7,500	7,500
43614 Lab Equipment	4,169	6,450	4,272	12,500	12,500	12,500
TOTAL CAPITAL OUTLAY	4,169	7,000	4,607	20,000	20,000	20,000
TOTAL BUDGET - LABORATORY	166,122	183,750	182,059	203,400	203,400	203,400

**605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.30 SOLID WASTE COLLECTION**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	38,368	40,300	40,319	42,500	42,500	42,500
41101 Clerical & Oper Salary	168,785	166,900	192,732	175,950	175,950	175,950
41109 Overtime Pay	18,473	18,000	18,000	19,000	19,000	19,000
41200 OASI-Employer Contributions	16,262	16,400	18,239	17,500	17,500	17,500
41300 Retirement and Pensions	13,459	13,500	15,071	14,200	14,200	14,200
41400 Worker's Comp Insurance	5,428	8,000	5,849	8,000	8,000	8,000
41500 Group Health Insurance	40,482	40,800	39,960	38,500	38,500	38,500
TOTAL PERSONAL SERVICES	301,257	303,900	330,170	315,650	315,650	315,650
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premium	11,058	11,100	10,096	11,100	11,100	11,100
42200 Expert & Consultant Serv	580	-	-	-	-	-
42207 Professional & Test Fees	15	-	-	-	-	-
42220 Drug/Alcohol Testing	356	500	500	500	500	500
42404 Other Rentals	9	2,000	2,000	2,000	2,000	2,000
42501 Equip Maintenance	49,864	33,000	38,773	48,400	48,400	48,400
42603 Motor Fuel & Lubricants	45,198	49,000	49,000	71,050	71,050	71,050
42610 Clothing & Materials	607	500	500	500	500	500
42612 Food	528	200	240	200	200	200
42627 Safety Supplies	805	400	400	400	400	400
42701 Travel Exp Personnel	45	500	500	500	500	500
42805 Phone-Monthly Service	333	250	250	250	250	250
TOTAL OTHER CURRENT EXPENDITURES	109,398	97,450	102,258	134,900	134,900	134,900
430 CAPITAL OUTLAY						
43602 Computer Equipment	-	1,500	1,894	-	-	-
43611 Dumpsters/Carts	20,241	21,000	21,000	24,000	24,000	24,000
43808 Refuse Trucks	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	20,241	22,500	22,894	24,000	24,000	24,000
490 MISCELLANEOUS						
49318 Transfer Out - General Fund	108,100	107,600	107,600	112,800	112,800	112,800
TOTAL MISCELLANEOUS	108,100	107,600	107,600	112,800	112,800	112,800
TOTAL BUDGET - SOLID WASTE COLLECTION	538,996	531,450	562,922	587,350	587,350	587,350

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.40 SOLID WASTE DISPOSAL

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	55,907	58,800	58,648	62,200	62,200	62,200
41101 Clerical & Oper Salary	212,263	204,700	199,966	207,700	207,700	207,700
41109 Overtime Pay	33,583	6,200	18,048	7,000	7,000	7,000
41200 OASI-Employer Contributions	20,390	19,500	20,152	20,100	20,100	20,100
41300 Retirement & Pensions	17,026	16,200	16,596	16,600	16,600	16,600
41400 Worker's Comp Insurance	9,231	12,000	11,246	12,000	12,000	12,000
41500 Group Health Insurance	54,789	54,650	47,221	54,650	54,650	54,650
41600 Unemployment Benefits	-	1,000	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	403,189	373,050	371,876	381,250	381,250	381,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	13,793	15,100	14,074	15,100	15,100	15,100
42207 Professional & Test Fee	59,528	35,000	35,000	40,000	40,000	40,000
42220 Drug/Alcohol Testing	133	500	500	500	500	500
42400 Rent-Machinery & Equipment	34,861	28,500	28,500	28,500	28,500	28,500
42500 Construction Materials	332	5,000	5,000	5,000	5,000	5,000
42501 Equip Maintenance	67,358	48,500	52,703	60,300	60,300	60,300
42502 Bldg Maintenance	6,459	5,200	5,200	5,200	5,200	5,200
42524 Disposal of Hazardous Waste	19,217	25,000	13,343	19,000	19,000	19,000
42600 Office Supplies	4,250	5,500	5,500	5,500	5,500	5,500
42603 Motor Fuel & Lubricants	97,101	109,000	109,000	158,000	158,000	158,000
42607 Education & Rec Supplies	1,691	2,000	2,000	2,000	2,000	2,000
42610 Clothing & Material	332	500	500	500	500	500
42612 Food	857	500	500	500	500	500
42613 Small Tools	3,357	3,000	3,000	3,000	3,000	3,000
42615 Ag & Hort Supplies	1,981	1,500	1,500	1,500	1,500	1,500
42617 Cleaning Service	2,358	2,600	2,600	2,600	2,600	2,600
42618 Postage	517	800	800	800	800	800
42626 Foam Polymer	13,022	36,000	24,000	36,000	36,000	36,000
42627 Safety Supplies	1,645	1,800	1,800	1,800	1,800	1,800
42701 Travel Exp Personnel	813	2,000	2,000	2,000	2,000	2,000
42702 Subsc & Membership	1,640	2,000	2,000	2,000	2,000	2,000
42801 Natural Gas	17,518	16,000	33,042	23,000	23,000	23,000
42802 Electricity	6,101	6,500	6,500	6,800	6,800	6,800
42803 Water	1,152	1,500	1,500	1,500	1,500	1,500
42805 Phone-Monthly Service	1,941	2,000	2,000	2,000	2,000	2,000
TOTAL OTHER CURRENT EXPENDITURES	357,957	356,000	352,560	423,100	423,100	423,100
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	30,000	31,850	-	-	-
43602 Computer Equipment/Software	-	20,200	13,034	-	-	-
43603 Snow Removal Equipment	-	6,500	5,823	6,000	6,000	6,000
43606 Office Equipment	-	-	4,123	-	-	-
43611 Dumpsters	8,958	-	-	-	-	-
43629 Catch Fences	7,427	-	-	-	-	-
43631 Pressure Washer	3,800	-	-	-	-	-
43637 Trailer Mounted Pump	24,399	-	-	-	-	-
43640 Safety Equipment	1,910	-	-	-	-	-
43685 Leak Detection System	-	6,100	-	-	-	-
43804 Pick up	-	31,000	27,297	-	-	-
43811 Scraper	-	-	-	625,500	625,500	625,500
43814 Truck	-	74,000	-	-	-	-
43820 Utility Truck	-	-	-	13,000	13,000	13,000
43821 Trailer	24,210	-	-	-	-	-
43900 Improv. Other Than Buildings	26,690	-	152,392	38,000	38,000	38,000
43950 Fencing	6,549	-	-	-	-	-
TOTAL CAPITAL OUTLAY	103,943	167,800	234,519	682,500	682,500	682,500
450 OTHER EXPENDITURES						
45400 Remittance of Revenue	38,010	35,000	35,000	35,000	35,000	35,000
45702 Landfill closure/Post Closure Expense	19,582	30,000	22,000	30,000	30,000	30,000
TOTAL OTHER EXPENDITURES	57,592	65,000	57,000	65,000	65,000	65,000
TOTAL BUDGET - SOLID WASTE DISPOSAL	922,681	961,850	1,015,956	1,551,850	1,551,850	1,551,850

**605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.45 SOLID WASTE RECYCLING**

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	28,826	30,250	30,118	31,800	31,800	31,800
41101 Clerical & Oper Salary	91,868	111,250	88,577	117,300	117,300	117,300
41102 Temporary Salaries	3,240	-	2,873	4,000	4,000	4,000
41109 Overtime Pay	10,849	10,600	10,591	11,000	11,000	11,000
41200 OASI-Employer Contributions	9,686	11,100	9,617	12,000	12,000	12,000
41300 Retirement	7,830	9,150	7,773	9,600	9,600	9,600
41400 Worker's Comp Insurance	3,418	5,200	4,080	5,200	5,200	5,200
41500 Group Health Insurance	22,926	27,600	20,623	27,600	27,600	27,600
TOTAL PERSONAL SERVICES	178,643	205,150	174,252	218,500	218,500	218,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,808	4,000	3,461	4,000	4,000	4,000
42207 Professional Fees	52,878	50,400	50,400	53,000	53,000	53,000
42220 Drug/Alcohol Testing	71	200	20	200	200	200
42221 E-waste Program	-	20,000	20,000	25,000	25,000	25,000
42501 Equipment Maintenance	11,419	9,000	9,000	11,000	11,000	11,000
42602 Other Supplies	240	500	-	500	500	500
42603 Motor Fuel & Lubricants	26,433	19,000	19,000	27,550	27,550	27,550
42607 Education & Rec Supplies	4,037	9,600	9,600	9,600	9,600	9,600
42612 Food	169	100	138	100	100	100
42617 Cleaning Service	117	-	-	-	-	-
42618 Postage	2,000	2,500	2,900	2,900	2,900	2,900
42627 Safety Supplies	383	600	677	600	600	600
42805 Phone-Monthly Service	102	100	148	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	101,657	116,000	115,345	134,550	134,550	134,550
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	100	-	-	-
43611 Dumpsters/Carts	23,951	33,000	33,000	50,700	50,700	50,700
43686 Compost Turner	-	128,100	119,000	-	-	-
43808 Refuse Truck	-	-	-	274,000	274,000	274,000
43817 Compost Pad Rehabilitation	248,697	-	-	-	-	-
TOTAL CAPITAL OUTLAY	272,648	161,100	152,100	324,700	324,700	324,700
TOTAL BUDGET - SOLID WASTE RECYCLING	552,948	482,250	441,697	677,750	677,750	677,750

606 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
435.00 AIRPORT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
410 PERSONAL SERVICES						
41100 Supervision Salary	43,584	43,600	43,587	46,400	46,400	46,400
41101 Clerical & Oper Salary	35,136	36,500	36,571	68,500	38,050	38,050
41102 Temporary Salaries	13,390	18,400	16,708	9,400	18,400	18,400
41109 Overtime Pay	2,237	3,800	3,518	6,950	3,800	3,800
41200 OASI-Employer Contributions	6,592	7,400	7,180	9,400	7,700	7,700
41300 Retirement and Pensions	4,704	5,000	4,996	7,300	5,300	5,300
41400 Worker's Comp Insurance	1,417	1,800	1,687	2,800	2,000	2,000
41500 Group Health Insurance	16,316	16,350	16,374	24,500	16,350	16,350
TOTAL PERSONAL SERVICES	123,376	132,850	130,621	175,250	138,000	138,000
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	31,227	31,550	30,849	31,000	31,000	31,000
42203 Expert & Consultant Svc	29,357	25,000	21,556	2,500	25,000	25,000
42300 Publication and Recording Fee	522	500	647	500	500	500
42400 Rent-Machinery & Equip	-	1,500	-	1,000	1,000	1,000
42501 Equip Maintenance	42,928	12,000	10,198	12,000	12,000	12,000
42502 Bldg Maintenance	16,911	15,000	14,551	20,000	20,000	20,000
42503 Maint - Util Improvement	-	-	8	-	-	-
42504 Maintenance to Other	1,916	2,000	-	20,000	20,000	20,000
42509 Seal Coating/Crack Sealing	15,000	24,000	24,000	24,000	20,000	20,000
42520 Deicing Sand	177	1,500	1,368	1,500	1,500	1,500
42600 Office Supplies	169	1,500	813	1,000	500	500
42601 Cleaning Supplies	-	500	632	500	500	500
42603 Motor Fuel and Lubricants	16,204	10,000	14,384	19,000	19,000	19,000
42604 Parts for Equipment	7	3,000	3,000	3,000	3,000	3,000
42607 Education & Rec Supplies	3,520	7,000	2,286	10,000	10,000	10,000
42610 Clothing and Materials	369	1,500	1,106	1,200	1,000	1,000
42613 Small Tools	85	1,000	-	1,000	700	700
42617 Cleaning Service	8,555	9,500	8,570	21,000	21,000	21,000
42618 Postage	244	300	90	300	300	300
42619 Chem, Drub & Lab Sup	1,134	2,000	1,766	1,500	1,500	1,500
42620 Other Supplies	404	1,500	524	1,000	800	800
42623 Computer Supplies & Software	1,825	1,000	1,654	1,000	800	800
42627 Safety Supplies	110	1,000	673	1,000	700	700
42701 Travel Exp Personnel	1,726	1,500	1,214	1,500	1,500	1,500
42702 Subsc & Membership	620	400	450	400	400	400
42703 Professional Workshops	-	1,000	-	2,000	2,000	2,000
42801 Natural Gas	9,136	15,000	17,544	19,000	17,000	17,000
42802 Electricity	13,811	18,000	16,786	17,300	15,000	15,000
42803 Water	279	500	210	300	300	300
42804 Sewer	397	300	412	400	400	400
42805 Phone-Monthly Service	3,663	3,000	3,754	3,500	3,500	3,500
TOTAL OTHER CURRENT EXPENDITURES	200,296	192,550	179,044	218,400	230,900	230,900
430 CAPITAL OUTLAY						
43601 Mower	-	14,500	-	-	-	-
43602 Computer/Software	8,190	-	-	-	-	-
43639 Loader and Attachments	15,220	-	-	-	-	-
43643 Tractor	-	-	-	28,800	28,800	28,800
43800 Vehicle	-	31,500	23,680	-	-	-
43830 Broom Attachment	74,275	-	-	-	-	-
43900 Improvements Other Than Bldg	23,035	-	-	273,000	273,000	273,000
43922 Study	-	-	-	15,000	15,000	15,000
43997 Paving	-	10,000	-	37,000	37,000	37,000
TOTAL CAPITAL OUTLAY	120,720	56,000	23,680	353,800	353,800	353,800
TOTAL BUDGET - AIRPORT	444,392	381,400	333,346	747,450	722,700	722,700

606 ENTERPRISE FUND
 430 PUBLIC WORKS
 435.03 AIRPORT IMPROVEMENT PROJECT

	ACTUAL FY 07	BUDGET FY 08	TOTAL FY 08	REQUEST FY 09	MAYOR'S BUDGET	APPROVED FY 09
430 CAPITAL OUTLAY						
43100 Land	-	-	88,555	-	-	-
43603 Snow Removal Equipment	-	-	-	200,000	200,000	200,000
43904 Project A & E	293,762	35,000	2,231	-	-	-
43905 Project Construction	6,980,925	120,000	533,742	279,250	279,250	279,250
TOTAL CAPITAL OUTLAY	7,274,687	155,000	624,527	479,250	479,250	479,250
TOTAL BUDGET - AIRPORT IMPROVEMENTS	7,274,687	155,000	624,527	479,250	479,250	479,250

