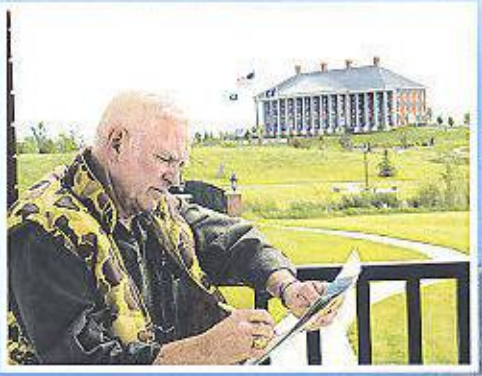
WATERTOWN

SOUTH DAKOTA'S RISING STAR

ANNUAL *Budget*



2010 FISCAL YEAR

JANUARY 1, 2010 TO DECEMBER 31, 2010

CITY OF WATERTOWN, SOUTH DAKOTA

ABOUT THE COVER

The Redlin Art Center is a gift from world famous artist Terry Redlin to the State of South Dakota and the City of Watertown. In 1985, Charles Redlin, son of the artist, began constructing a museum to house and preserve his father's original paintings. Construction began in 1995 and the Redlin Art Center celebrated its opening in June of 1997. The Redlin Art Center welcomes hundreds of thousands of visitors each year and has attracted visitors from every state in the U.S. and over 30 other countries.

Terry Redlin was born July 11, 1937. He was raised in Watertown and graduated from Watertown High School in 1956. He earned a degree from the St. Paul School of Associated Arts in St. Paul, Minnesota. He spent 23 years working in commercial art as a layout artist, graphic designer, illustrator, and art director. In 1977, his painting "Winter Snows" appeared on the cover of *The Farmer* magazine. In 1978, he left his job as a commercial artist to paint full time. From 1991-1998, he was named the Most Popular U.S. Artist by *U.S. Art* magazine. He announced his retirement in 2007.

The Redlin Art Center is home to over a 150 of Terry Redlin's original oil paintings. The Center also features the "Comforts of Home" Cabin which is a rustic log cabin built inside the Redlin Art Center modeled after the cabins in Terry Redlin's paintings. The Redlin Art Center's Gift Shops feature a variety of Terry Redlin Fine art prints and collectibles. All proceeds from the sale of merchandise in the Redlin Gift Shop go towards the operation of the Redlin Art Center which has enabled the Center to remain admission free. The Redlin Art Center for the last six years has held a free concert for the public with performers such as Sawyer Brown, Mannheim Steamroller, and The Oak Ridge Boys to name a few. The 7th Annual Summer Celebration is scheduled for Saturday, August 7, 2010.

2010

BUDGET
CITY OF WATERTOWN, SOUTH DAKOTA

January 1, 2010 – December 31, 2010

Prepared by THE CITY FINANCE OFFICE
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Ken Lacher	Finance Officer II
Connie Brown	Finance Officer II
Theresa Tesch	Finance Officer II
Ash Griffin	Finance Officer II
Heather Nelson	Office Assistant

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WATERTOWN

SOUTH DAKOTA'S RISING STAR

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.

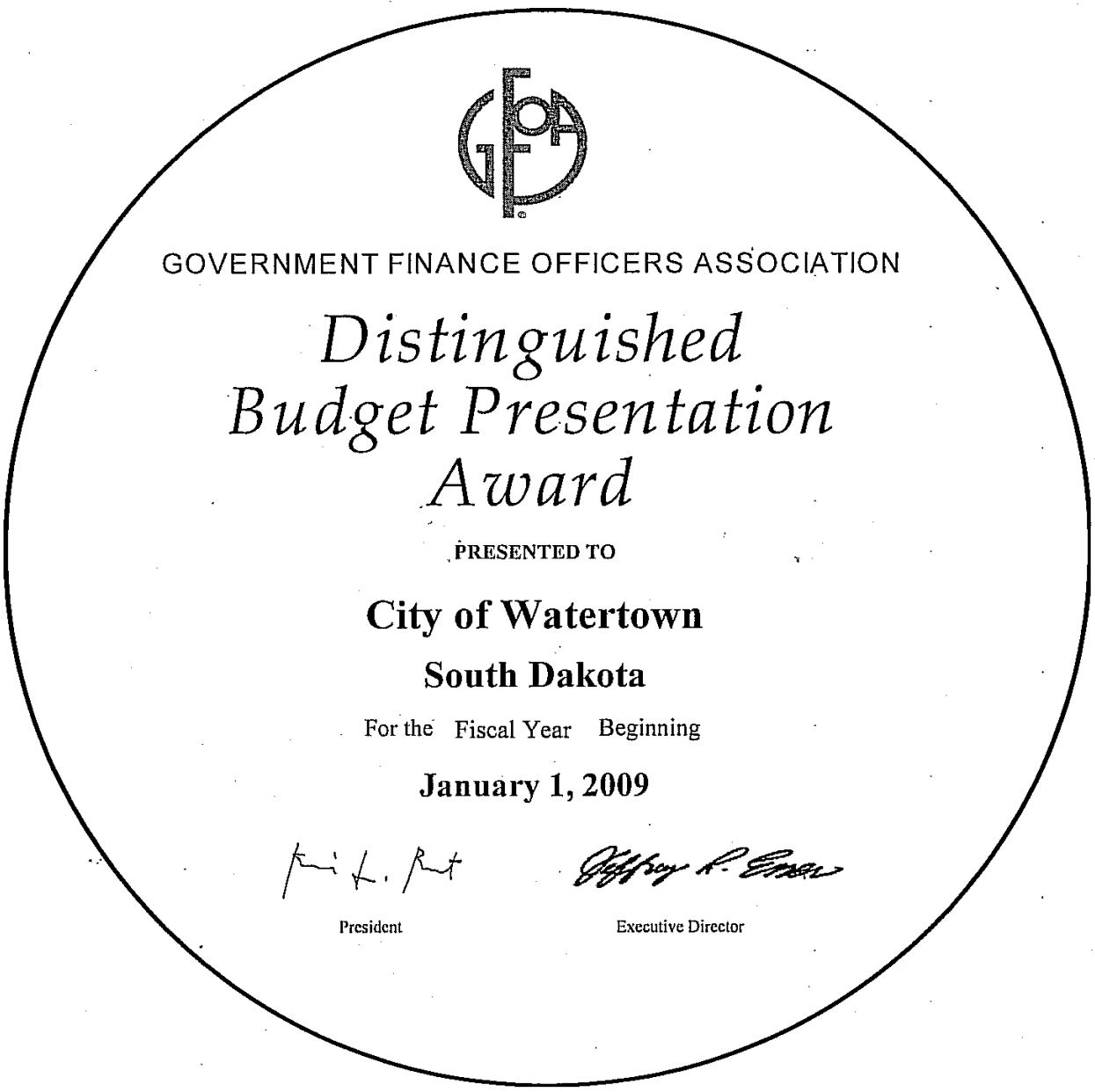
Budget Message and Overview – This section includes the budget message providing the budget overview for 2010 and upcoming issues being addressed. Summaries of the 2010 budget revenues and expenditures along with the Appropriation Ordinance are also provided in this section.

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 2010 approved budget.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

City of Watertown

South Dakota

For the Fiscal Year Beginning

January 1, 2009

President

Executive Director

The Government Finance Officers Association presented the City of Watertown the Distinguished Budget Presentation Award for the Fiscal year beginning January 1, 2009.

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

The City of Watertown, South Dakota

"South Dakota's Rising Star"

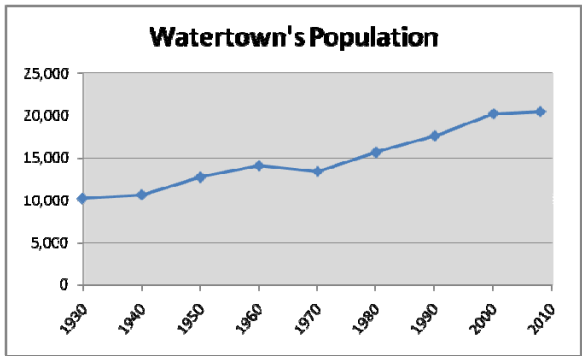
www.watertownsd.us

Welcome to Watertown, South Dakota

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

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

Watertown's population has grown from 10,214 in 1930 to an estimated 20,488 in 2008. Population growth has been steadily growing since 1970.



Form of Government

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

Education

The Watertown School District is the fourth largest by population in all of South Dakota. There are 7 public schools in grades K-12 in addition to 5 parochial schools for grades K-12.

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

Employment

Watertown's unemployment rate has continued to stay well below the national unemployment rate. The unemployment rate at the time of this publication is 6.5% compared with a national rate of 9.8%.

Watertown's major employers include the following:

MAJOR EMPLOYERS

	No. of Employees
Watertown School District	835
Terex Utilities	589
Prairie Lakes Health Care	551
Premier Bankcard	510
Angus Industries	417
City of Watertown	343
Walmart Supercenter	320
HyVee	280
Human Service Agency	255
OEM Worldwide	250

Community Life

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

Watertown serves its residents' spiritual, cultural, and recreation needs. It has many churches in about 19 denominations. Watertown is proud to be the home of the Terry Redlin Art Center. Watertown's regional Library serves Codington and Hamlin Counties (31,977 population) with 100,051 volumes, periodicals, computers, and wireless internet access.

Recreation facilities include the City run Community Recreation Center, which features an Olympic-size swimming pool, saunas, whirlpool, handball/racquetball courts, weight room, and nautilus equipment. The Park & Recreation department administers and maintains a baseball/softball complex, 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.

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

Other Attractions & Events

Goss Opera House
Community Concert Series
Town Players
Kampeska Heritage Museum
Winter Farm Show
Watertown Wildlife and
Western Arts Show

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

Shopping, Dining, 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 a variety of retail and eating establishments.

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

Ten Year Comparison of Tax Levies and Taxable Valuation

	School				Total Mill Levy		
Year	Owner-Occupied	Other Property	County	City	Owner-Occupied	Other Property	Taxable Value
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 ***	16.498	22.378 *	907,812,117
2006	9.48	14.92	3.91 **	2.68 ***	16.07	21.51 *	979,502,665
2007	8.98	13.84	3.70 **	2.50 ***	15.18	20.04 *	1,114,013,437
2008	8.82	13.51	3.73 **	2.58 ***	15.13	19.82 *	1,130,075,936
2009	8.76	13.40	3.73 **	2.65 ***	15.14	19.78 *	1,153,644,814

Tax Distribution
In the City of Watertown
2009

Taxing Authority	Taxes Levied	%
City ****	$3,400,681	17.14%
County	4,301,942	21.69%
School	12,133,352	61.17%
Total Taxes	$19,835,975	100.00%

Property Class	Taxable Valuation	%
Agriculture	$539,715	0.05%
Owner-occupied	708,022,865	61.37%
Utilities	11,395,678	0.99%
Mobile homes	10,774,606	0.93%
All other property	422,911,950	36.66%
Total	$1,153,644,814	100%

* In addition, there was a .82 mill levied for property owners in the Lake Kampeska Water District 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 and 2009 .

**A mill levy of .037 for the East Dakota Water Conservancy District is levied on all property in Codington County for 2000, 2001, 2002, 2003, 2004, .033 for 2005, .031 for 2006, .029 for 2007, .028 for 2008, .056 for 2009. 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, .392 for 2009 . This mill levy is presented along with the City levy.

****Includes Tax Increment Districts.

CITY OF WATERTOWN

CITY OFFICIALS & DEPARTMENT HEADS

2009-2010

MAYOR	GARY WILLIAMS
COUNCIL MEMBERS:	
WARD A:	NANCY YORK DENNIS SOLBERG
WARD B:	BILL RIEFFENBERGER JON SOLUM
WARD C:	DANA JONES ALVIN MEISENHEIMER
WARD D:	STEVE THORSON PAT WALDER
WARD E:	MIKE CHRISTIANS RUSS WILKINS

DEPARTMENT HEADS:

AIRPORT MANAGER	ERICK DAHL
ATTORNEY	STANTON FOX
PLANNING AND ZONING OFFICIAL	OPEN
ENGINEER	OPEN
FINANCE OFFICER	TRACY TURBAK
FIRE CHIEF	NICK SWINHART
LIBRARY DIRECTOR	MIKE MULLIN
PARKS, RECREATION & FORESTRY DIRECTOR	ROGER ADAMS
POLICE CHIEF	JOANNA VITEK
PUBLIC WORKS DIRECTOR	OPEN
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
2009-2010

Parks, Recreation & Forestry Board
Jason Pieper
Jean Doyen
Dennis Murphy
Howard Sogn
Heidi Stoick (Vice Chair)
Dave Edison (Chair)
Jon Solum (Liaison)

Public Health Officer
Dr. Hollis Nipe

Urban Renewal Board
Doug Herr (Chair)
Brad Carter
Jaclyn Ludowese
David Todd
Paul Taecker (Vice Chair)
Lynn Aman
John Reppe
Travis Nelson
Mary Redlin
Bill Rieffenberger (Liaison)

Civil Service Board
Paige Sullivan
Laurie Moeller
Will Morlock

Library Board
Judy Trzynka-Chair
Jackie Baxter-Vice Chair
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 (Vice Chair)
Gary Scofield
Pam Raeder (Chair)
Eloise Ringsaker
Russ DeVine
Nancy York (Liaison)

Deputy Public Health Official
Dr. Calvin Roseth

Plan Commission/Board of Adjustment
Bruce Buhler (Chair)
Mike Danforth
Dennis Arnold
Pat Shriver
Brian Pelish (Vice Chair)
Mark Roby
Bonnie Oletzke
Robbyn Givens - Alternate
Steve Thorson (Liaison)

Animal Control Board
David Hoaas
Dr. Mark Rieb (Chair)
Beth Mantey
Dana Jones (Liaison)

Utility Board
David Strait
Howard Morrison (Chair)
Mike Luken
Mike Danforth
Jim Stoudt (Vice Chair)
Russ Wilkins (Liaison)

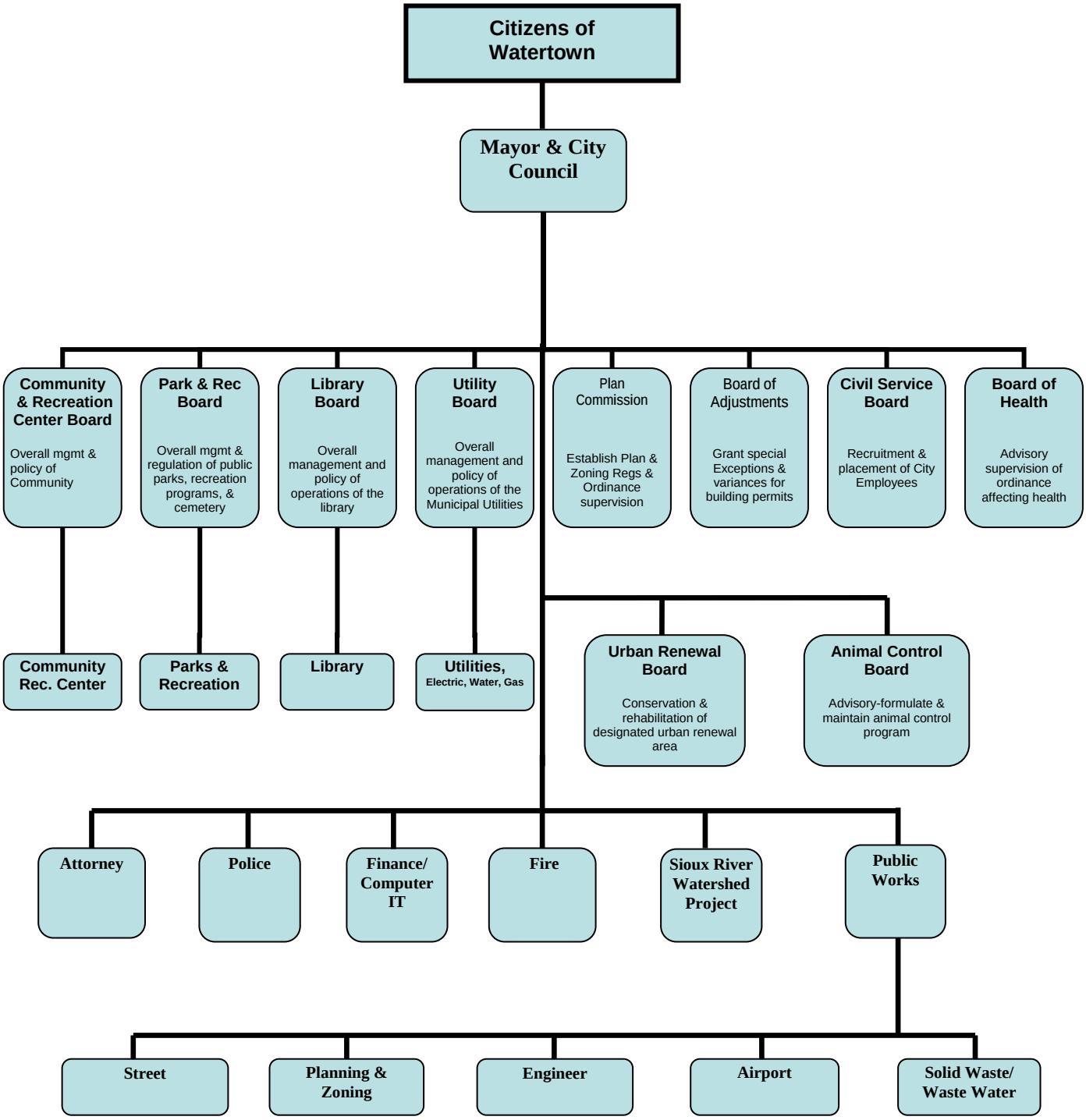
Watertown Area Transit Liaison
Mike Christians

Upper Big Sioux Watershed Advisory
Jeff Deville (City Representative)
Russ Wilkins (Liaison)
John Little (Chair)
Jim Madsen

BOARDS AND COMMISSIONS
2009-2010
(continued)

Civic Center & Recreation Board
Steve Moore
Mike Johnson
Dave Edison
Cal VenJohn (Chair)
Jerry Cooper
Bert Falak
Lorene Waslund (Vice Chair)
Bob Weiss
Bob Solum
Al Meisenheimer-Liaison
Pat Walder-Liaison

Mayor's Committee for People with Disabilities
Gary Frentz
Linda Gauger
Marilyn Byer
Dave Hoeke
Sandi Jungers
Kari Krumwiede
Cindy Kirschman
Jim Miklos (Vice Chair)
Deidra Namken (Student)
Cyndi Speaker
Tina Bierman
Jackie Abel (Chair)
David Todd
Lisa Wittenhagen
Cindy Herding
Erik Brubakken
Tracy Schaefer
Mike Jennings
Voc Rehab
Nancy York (Liaison)


Citizens of Watertown
Mayor & City Council
Community & Recreation Center Board
Overall mgmt & policy of Community
Park & Rec Board
Overall mgmt & regulation of public parks, recreation programs, & cemetery
Library Board
Overall management and policy of operations of the library
Utility Board
Overall management and policy of operations of the Municipal Utilities
Plan Commission
Establish Plan & Zoning Regs & Ordinance supervision
Board of Adjustments
Grant special Exceptions & variances for building permits
Civil Service Board
Recruitment & placement of City Employees
Board of Health
Advisory supervision of ordinance affecting health
Community Rec. Center
Parks & Recreation
Library
Utilities, Electric, Water, Gas
Urban Renewal Board
Conservation & rehabilitation of designated urban renewal area
Animal Control Board
Advisory-formulate & maintain animal control program
Attorney
Police
Finance/ Computer IT
Fire
Sioux River Watershed Project
Public Works
Street
Planning & Zoning
Engineer
Airport
Solid Waste/ Waste Water

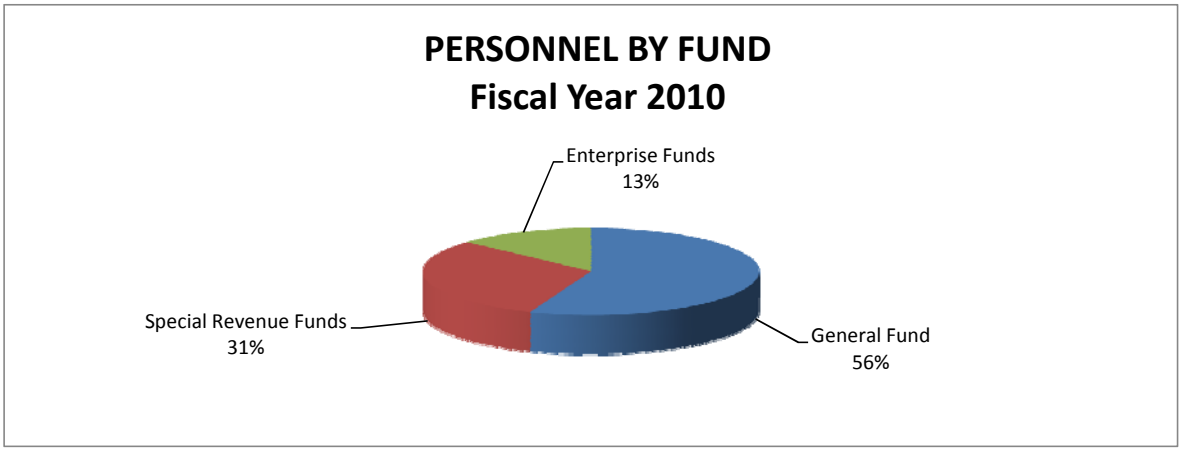
City of Watertown
Summary of Full Time Personnel
2001-2010

	2001	2002	2003	2004	2005	2006	2007	2008	2009	Approved 2010	
Mayor - Staff		0.5	0.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Attorney	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Finance	6	6	6	7	7	6	7	7	7	7	
Information Technology					1		1	1	1	1	
Engineering	4	4	4	4	4	4	5	5	5	5	
Police	39	34	34	34	34	34	40	40	41	41.2	(1)
E-911		8	8	8	8	8	9	9	10	9.8	(2)
Fire/Ambulance	29	29	29	29	29	29	32	34	34	37	(3)
Building Inspector	1	1	1	0	0	1	0	0	0	0	
Public Works	4	3	3	1.5	2	3	2	2	2	2	
Street	12	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	10	10	10	10	10	10	10	10	10	10	
Planning & Zoning				2.5	3		5	5	5	5	
Parks & Recreation	22.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	24.5	24.5	
Rec Center	6	6	6	6	6	6	6	6	6	6	
Sioux River Watershed Project	1	2	2	2	2	2	2	3	2	2	
Terry Redlin Fresh Water Institute				1	1	1	1	0	0	0	
Waste Water	15	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	
Solid Waste	16	15.5	15.5	15.5	16.5	15.5	16.5	16.5	16.5	16.5	
Airport	2	2	2	3	2	2	2	2	2	2	
Total	174	178	178	182	184	180	197	199	201	204	

(1) Split IT position between Police and E-911.

(2) Split IT position between Police and E-911.

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



Department	FY 2008 Full Time	FY 2008 Part/Time FTE		BUDGETED FY 2009 Full Time	BUDGETED FY 2009 Part/Time FTE		BUDGETED FY 2010 Full Time	BUDGETED FY 2010 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	0.51		7	0.69		7	0.53	
Information Technology	1	0		1	0		1	0	
Engineer	5	0.40		5	0.34		5	0.63	
Police	40	0.04		41	0.06		41.2	0.05	
Fire/Ambulance	34	0		34	0		37	0	
Public Works Director	2	0.06		2	0.06		2	0.06	
Street	12	1.12		12	1.96		12	1.92	
Cemetery	2	1.13		2	1.13		2	1.08	
Mosquito Control	0	0.24		0	0.43		0	0.43	
Health-Animal Control	1	0.25		1	0.4		1	0.40	
Forestry	2.5	0.01		2.5	0.43		2.5	0.43	
Library	10	2.41		10	2.94		10	2.94	
Planning & Zoning	5	0.46		5	0.52		5	0.48	
	124.5	**16.63**		**125.5**	**18.96**		**128.7**	**18.95**	
SPECIAL REVENUE									
Park & Recreation	23.5	28.05		24.5	30.57		24.5	29.71	
Civic Center	6	7.36		6	8.98		6	8.59	
E-911	9	0.45		10	0		9.8	0	
Urban Renewal	0	0.38		0	0.37		0	0.4	
Sioux River Phase IV	3	0.68		2	0.7		2	0.72	
	41.5	**36.92**		**42.5**	**40.62**		**42.3**	**39.42**	
ENTERPRISE									
Sewer	14.5	0		14.5	0		14.5	0	
Solid Waste	16.5	0.2		16.5	0.19		16.5	0.19	
Airport	2	1.1		2	1		2	1.75	
	33	**1.3**		**33**	**1.19**		**33**	**1.94**	
TOTAL ALL FUNDS	**199**	**54.85**		**201**	**60.77**		**204**	**60.31**	

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

WATERTOWN

SOUTH DAKOTA'S RISING STAR

BUDGET MESSAGE
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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 2010. 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 2010 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 remains very similar to those of the prior year.

2010 BUDGET OVERVIEW

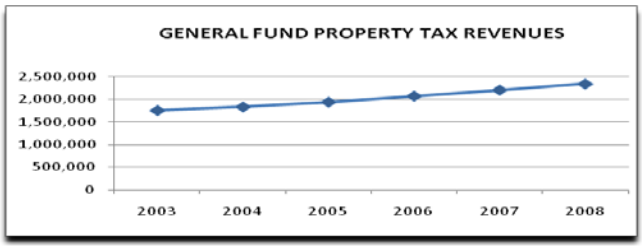
The 2010 City budget as presented is a balanced budget consistent with the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds 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 2010 budget of $45,890,760 reflects an increase in planned spending of $10 million, or 27.8%, from the original 2009 budget of $35,898,110. This increase is due to the higher budget for capital spending in 2010. Contributing to this increase in capital spending are the planned Public Safety Facility for Police ($7.0 million), West Fire Substation ($4.4 million), landfill cell #4 engineering and construction ($.9 million) and a new compactor for the landfill ($.6 million).

The 2010 budget implements the “Year 1” projects included in the City’s updated long-term capital improvement plan (CIP) adopted in August 2009. The CIP calls for an investment of $20.4 million in 2010 from all funding sources with the largest investment of CIP dollars to be made in the new Public Safety Facility for the Police Department and the West Fire Substation. Other major categories include Street System Improvements ($2.6 million), Recreation Facility Improvements ($1.5 million) and Solid Waste Improvements ($1.6 million). If the effect of the increase in capital spending is removed from the overall budget comparison, the remaining portion of the 2010 budget reflects an increase of approximately $1.1 million or 4.8% over the original 2009 budget. The 2010 budget is based upon the following:

- Conservative but realistic revenue projections;
- On-going expenditures are supported by established on-going revenue sources with the exception of the General Fund which is expected to utilize approximately $350,000 in fund balance in 2010;
- An unreserved/undesignated fund balance equal to 14.3% of the 2010 funding requirements for the General Fund;
- Net income (loss) for the Wastewater and Solid Waste Funds of ($202,995) and $221,973, 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;

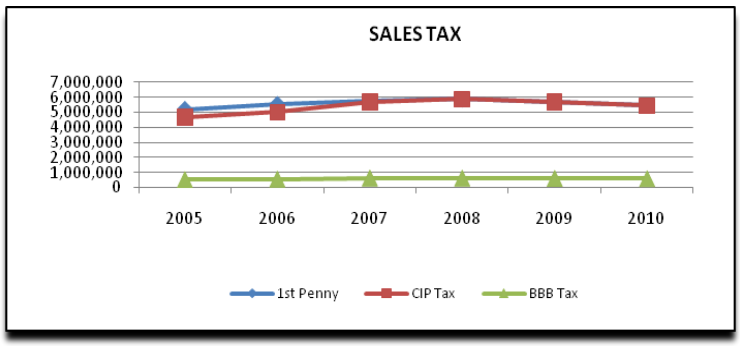
- No increase in the residential solid waste or wastewater rates;
- An increase in the City's property tax rate from $2.58 per $1,000 to $2.65 per $1,000

Local Economy:



The 2010 budget was established in September 2009 with the expectation of negative growth in the local economy and slight growth in the City's property tax base. The City's property tax base grew this past year by a net of $23.6 million reflecting a $24.3 million increase from new property placed on the tax rolls and a $.7 million decrease by virtue of the reappraisal process (p. 12). This amount represents a net increase in the property tax base of just under 2.1% with real growth in the tax base from new property of slightly more than 2.1%. This increase in taxable property, along with a slight increase in the General Fund mill levy rate, will result in an increase of $128,000 in General Fund property tax revenues. In addition, the 2010 property tax levy to repay the 2002 General Obligation Event Center Bonds will generate approximately $452,000 in property tax revenues for the Debt Service Fund. The 2010 debt service property tax rate will increase by .003 mills, or 0.8%.

The City's 2010 General Fund sales tax revenue is projected to decrease at a rate of 4.0% from the revised 2009 revenue forecast. Capital Improvement Fund sales tax revenues will mirror the General Fund sales tax revenues as each applies to the same tax base and each is set at a rate of 1.0%. The "BBB" recreation and promotion sales tax is projected to decrease by 3.0% in 2010 from the revised 2009 revenue estimate.



The lack of growth in the local economy continues to follow the downturns in the national and global markets. Revenues will continue to be monitored very carefully in the coming budget year so that appropriate steps can be taken to mitigate the financial implications of negative trends to the overall City budget.

The most recent labor supply numbers for the area (Codington County) continues to reflect an increase in the unemployment rate, but the rate still remains well below the national rate. Watertown's employment numbers this past year indicate a smaller work force and more unemployed workers which account for the 3.3% increase in the local unemployment rate.

	2003	2004	2005	2006	2007	2008	2009
Codington Co	4.1%	4.1%	3.2%	2.6%	2.2%	2.7%	6.0%
State of SD	3.0%	3.0%	3.9%	3.2%	2.5%	3.2%	5.0%
National	6.0%	6.0%	5.1%	4.8%	4.7%	6.1%	10.2%

Appropriations:

The chart at right shows the comparison of the 2010 budget with the 2009 budget for all Governmental Funds. The $674,510 increase in personal services reflects the 3.0% cost-of-living-allowance for full-time staff positions and other pay range

ALL GOVERNMENTAL FUNDS

	2009 BUDGET	2010 BUDGET	% CHANGE
Personal Services	10,744,300	11,418,810	6.3%
Other Expenses and Debt Retirement	9,663,860	10,027,538	3.8%
Capital Outlay	7,694,400	17,138,290	122.7%

advancements provided under the City's compensation plan. Three additional firefighter positions were added to the 2010 personal services budget. The General Fund budget for "Other Expenses" includes, as permitted under state law, the amount of $500,000 as a Contingency Account. Expenditures are not made from the Contingency Account but, rather, appropriations are transferred to other areas of the budget within any fund where additional appropriations are needed. Such transfers from the Contingency Account are done only with the formal approval of the City Council.

The Enterprise Funds for 2010 show a decrease in spending for Capital Outlay of approximately $0.5 million. The 4.1% increase in personal services reflects a cost-of-living-and other adjustments for full-time City employees as mentioned above.

ALL ENTERPRISE FUNDS

	2009 BUDGET	2010 BUDGET	% CHANGE
Personal Services	1,890,400	1,967,400	4.1%
Other Expenses and Debt Retirement	2,133,900	2,044,622	-4.2%
Capital Outlay	3,771,250	3,294,100	-12.7%

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. In most years, actual spending is typically below budget by several percentage points and actual revenues typically exceed budget forecasts by several percentage points. However, as the nation's economy deteriorated throughout the second half of 2008 and the first half of 2009, so too did our local economy and, as a result, sales tax revenues have suffered significantly. Revised 2009 projections indicate that total General Fund revenues will fall nearly 2.6% short of budgeted revenues. This is a result of falling sales tax revenues, lower interest earnings on investments and a sharp drop in bank franchise tax revenues. As a sort of "double-whammy", General Fund expenditures will consume a higher than normal 99.5% of budgeted expenditures due largely to much higher than expected snow removal costs last winter. Consequently, the General Fund unreserved/undesignated fund balance will be used to fill the 2009 gap estimated at just over $1.0 million. Revenue projections for 2010 are based upon what is hoped to be the very conservative assumption that sales tax revenues will continue to decline at an even faster rate than in 2009. The expectation is that the 2010 General Fund budget will require approximately $350,000 in unreserved/undesignated fund balance to meet expected spending – or about one-quarter of the fund balance decrease reflected on page 34. The expected decrease in fund balance of the Special Revenue funds of nearly $7.0 million shown on page 34 reflects the plan to utilize accumulated fund balance in the Capital Improvement Fund in 2010 for construction of a West Fire Station and a new Police Department Building.

Revenue from the general one percent (1%) sales tax is budgeted to decline in 2010 at a rate of 4.0% from where it is expected to finish 2009. Data on taxable sales show the rate of decline in this revenue stream beginning to slow – to around 3.0% currently. The adopted 2010 General Fund budget required significant reductions from the spending levels requested by Department Heads for the coming fiscal year. The final approved budget included nearly $1.4 million less in General Fund spending than what had been requested. 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 2010 revenues generated by the special 1% BBB tax will fall short of the planned spending level of BBB Fund by more than $70,000 further reducing the unreserved/undesignated fund balance of this fund. This deficit spending is planned as part of an area-wide effort to promote an increase in travel spending and thereby increasing taxable sales going forward beyond 2010.

The Capital Improvement Fund sales tax will provide revenues of $5,442,000 in 2010 which mirrors the general sales tax revenues.

Total 2010 revenues for the governmental funds are up by about $2.2 million from 2009 budgeted revenues due primarily to federal grant funds anticipated for several 2010 projects. Property tax revenues are up ($161,000 or 5.0%) over the 2009 budget which includes the property tax revenues of the City's three tax increment districts. Total sales tax revenues for 2010 are expected to be $1.3 million less than the original 2009 budget estimate, for a decrease of about 10.3%.

City Real Estate Tax Comparison

A comparison of the 2010 real estate tax revenue for the City with 2009 revenue is as follows:
(see also page 11)

	2009 Property Tax Revenue (Levied in 2008)	2010 Property Tax Revenue (Levied in 2009)
General Fund	$2,478,425	$2,605,706
Debt Service Fund	439,300	452,350
Total	$2,917,725	$3,058,056

A comparison of the City property tax revenues on a house with a market value of $100,000 ($85,000 taxable value) for 2009 and 2010 is as follows:

	2009	2010
General Fund	$ 186.41	$ 192.02
Debt Service Fund	33.06	33.32
Total	$ 219.47	$ 225.34

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 spending because of conservative business practices and a healthy and growing economy. For many years, the City has maintained a healthy amount of unreserved/undesignated fund balance in the General Fund as well as other special revenue funds and strong cash balances in our enterprise funds.

However, 2009 will be the first year in many in which a significant portion of the available General Fund fund balance will be used to fund expenditures. Several factors combined in 2009 to cause the City to use approximately $1.0 million of the available General Fund fund balance. The local economy, and consequently City sales tax revenues, experienced a significant slowdown similar to what has happened nationwide. A separate, but related, impact is reflected in the sharp drop in bank franchise tax revenues and interest earnings. Also, as if to add insult to injury, spending for snow removal far exceeded budget for the first 10 months of 2009. These several issues will combine in 2009 to consume approximately 22% of the $4.7 million in unreserved/undesignated fund balance held in the General Fund at the end of 2008.

As a result of these negative factors experienced in 2009 and with no clear sign that sales tax revenues will be revived next year, drastic steps were taken to reduce planned spending for 2010. Virtually all General Fund-supported capital spending was eliminated from the budget and sizeable reductions were made in several areas of the operating budgets of a number of departments. However, no full-time employee positions were eliminated and no layoffs are planned.

As indicated by the table below, the 2010 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 both the conservative budgeting practices described above under the heading “Means of Finance” and a true expectation that General Fund fund balance will be reduced significantly. Even with the spending reductions mentioned above, it is expected that an additional $350,000 in unreserved/undesignated fund balance will be consumed in the General Fund in 2010.

The significant reduction of fund balance projected in the Capital Improvement Fund reflects the anticipated funding of two major building projects. A new Police Department Building and a West Fire Station are expected to be constructed in 2010 with most of the funding for these projects to come from fund balance accumulated in recent years in the Capital Improvement Fund – more than $7.2 million of a total $11.4 million in project costs.

The significant deficit fund balances for Other Governmental Funds reflects the status of City’s tax increment financing districts. Because the infrastructure improvements made within the tax increment districts have been funded by advances from the Capital Improvement Fund, the districts do carry a significant deficit fund balance. Several of 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 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 - 2010

	General Fund	Parks & Recreation Fund	Emergency 9-1-1 Fund	Capital Improvement Fund	Other Governmental Funds
Beginning Fund Balance 1-1-2010	$ 4,937,876	$ 497,022	$ 191,938	$14,299,874	($ 2,537,514)
Changes in Fund Balance	(1,365,675)	(192,955)	(7,350)	(6,602,710)	(164,642)
Ending Fund Balance 12-31-2010	$ 3,572,201	$ 304,067	$ 184,588	$ 7,697,164	($ 2,702,156)

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 2009 expenditures and revenues would be available for the governing body together with the 2010 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 2010 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, 2009.

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 2010 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, Lois Brinkman, HR Coordinator/Risk Manager, Ken Lacher, Connie Brown, Theresa Tesch and Ash Griffin, Finance Officer II's and Heather Nelson, 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 Gary Williams, 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, CPFO
Finance Officer
December 14, 2009

WATERTOWN

SOUTH DAKOTA'S RISING STAR

ORDINANCE 09-24
2010 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:**

		Special Revenue Funds					
	General Fund	Parks & Recreation Fund	Special 1% (BBB) Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
410 GENERAL GOVERNMENT							
411 Legislative							
411.10 Mayor & City Council	260,900						
411.50 Contingency	500,000						
TOTAL LEGISLATIVE	760,900						
415 Financial Administration							
415.20 Attorney	139,900						
415.30 Finance Office	576,050						
415.41 Personnel Admin- Civil Service	12,950						
TOTAL FINANCIAL ADMINISTRATION	728,900						
419 Other							
419.15 Contributions to External Org	291,850						
419.33 Information Technology	61,850						
419.41 Government Buildings/City Hall	54,700						
419.60 Engineering	383,800						
TOTAL OTHER	792,200						
TOTAL GENERAL GOVERNMENT	2,282,000						
420 PUBLIC SAFETY							
420.84 Public Safety Facilities & Capital Equip.						11,954,200	
421.00 Police	2,864,550						
421.51 Emergency 9-1-1 Dispatch							598,850
422.20 Fire Fighting & Prevention	882,000						
422.91 Ambulance Service	2,052,450						
TOTAL PUBLIC SAFETY	5,799,000					11,954,200	598,850
430 PUBLIC WORKS							
430.10 Public Works Director	158,750						
431.20 Highways, Streets and Roadways	1,418,450						
431.25 Snow Removal	231,700						
431.60 Street Lighting	459,800						
431.80 Street System Improvements						2,615,000	
432.54 Storm Sewer/Flood Control Op & Planning	87,750						
432.80 Storm Sewer/Flood Control Improvement						450,000	
437.00 Cemetery	154,300						
TOTAL PUBLIC WORKS	2,510,750					3,065,000	
440 HEALTH AND WELFARE							
441.32 Mosquito Control	89,650						
441.43 Animal Control	74,310						
TOTAL HEALTH AND WELFARE	163,960						
450 CULTURE AND RECREATION							
451.00 Park & Recreation Department		2,823,200					
451.22 Community Recreation Center				803,000			
451.82 Rec & Cultural Facility Impr						1,458,540	
452.40 Forestry	170,500						
455.00 Library	775,036						
456.00 Subsidy - Boys & Girls Club			170,000				
TOTAL CULTURE AND RECREATION	945,536	2,823,200	170,000	803,000		1,458,540	
460 CONSERVATION AND DEVELOPMENT							
462.10 Sioux River Watershed Project							
462.66 Save Lake Kampeska							
463.20 Urban Renewal District							
465.12 Planning & Zoning	369,300						
465.83 Industrial Park/Infrastructure						430,000	
490.10 Convention & Visitors Bureau/Event Ctr.			351,600				
490.11 Watertown Promotions			87,950				
TOTAL CONSERVATION AND DEVELOPMENT	369,300		439,550			430,000	

ORDINANCE 09-24
2010 APPROPRIATION ORDINANCE
(continued)

	Special Revenue Funds							Debt	Total
	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	Service Fund - 2002 G. O. Bonds	Governmental Funds
410 GENERAL GOVERNMENT									
411 Legislative									
411.10 Mayor & City Council									260,900
411.50 Contingency									500,000
TOTAL LEGISLATIVE									760,900
415 Financial Administration									
415.20 Attorney									139,900
415.30 Finance Office									576,050
415.41 Personnel Admin- Civil Service									12,950
TOTAL FINANCIAL ADMINISTRATION									728,900
419 Other									
419.15 Contributions to External Org									291,850
419.33 Information Technology									61,850
419.41 Government Buildings/City Hall									54,700
419.60 Engineering									383,800
TOTAL OTHER									792,200
TOTAL GENERAL GOVERNMENT									2,282,000
420 PUBLIC SAFETY									
420.84 Public Safety/City Admin Bldg/City Hall									11,954,200
421.00 Police									2,864,550
421.51 Emergency 9-1-1 Dispatch									598,850
422.20 Fire Fighting & Prevention									882,000
422.91 Ambulance Service									2,052,450
TOTAL PUBLIC SAFETY									18,352,050
430 PUBLIC WORKS									
430.10 Public Works Director									158,750
431.20 Highways, Streets and Roadways									1,418,450
431.25 Snow Removal									231,700
431.60 Street Lighting									459,800
431.80 Street System Improvements									2,615,000
432.54 Storm Sewer/Flood Control Op & Planning									87,750
432.80 Storm Sewer/Flood Control Improvement									450,000
437.00 Cemetery									154,300
TOTAL PUBLIC WORKS									5,575,750
440 HEALTH AND WELFARE									
441.32 Mosquito Control									89,650
441.43 Animal Control									74,310
TOTAL HEALTH AND WELFARE									163,960
450 CULTURE AND RECREATION									
451.00 Park & Recreation Department									2,823,200
451.22 Community Recreation Center									803,000
451.82 Rec & Cultural Facility Impr									1,458,540
452.40 Forestry									170,500
455.00 Library	94,819								869,855
456.00 Subsidy - Boys & Girls Club									170,000
TOTAL CULTURE AND RECREATION	94,819								6,295,095
460 CONSERVATION AND DEVELOPMENT									
462.10 Sioux River Watershed Project			485,943						485,943
462.66 Save Lake Kampeska					15,000				15,000
463.20 Urban Renewal District		90,110							90,110
465.12 Planning & Zoning									369,300
465.83 Industrial Park/Infrastructure									430,000
490.10 Convention & Visitors Bureau									351,600
490.11 Watertown Promotions									87,950
TOTAL CONSERVATION AND DEVELOPMENT		90,110	485,943		15,000				1,829,903

ORDINANCE 09-24
2010 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						1,247,480	
TOTAL DEBT SERVICE						1,247,480	
490 OPERATING TRANSFERS OUT							
49311 To Park and Recreation Fund	1,350,000		68,000				
49314 To Comm Recreation Center Fund	20,000						
49312 To Airport Enterprise Fund	180,000					222,000	
49313 To Upper Big Sioux River Project Fund	50,000						
49320 To E-911 Fund						160,000	
TOTAL OPERATING TRANSFERS OUT	1,600,000		68,000			382,000	
495 UNINSURED CASUALTY							
495.00 Uninsured Casualty					91,400		
TOTAL UNINSURED CASUALTY					91,400		
TOTAL 2010 APPROPRIATIONS	13,670,546	2,823,200	677,550	803,000	91,400	18,537,220	598,850
CAPITAL OUTLAY ACCUMULATIONS at 12-31-09	1,298,412	244,183		40,400		7,197,365	44,550
Total 2010 Appropriations & Capital Outlay Accumulations	14,968,958	3,067,383	677,550	843,400	91,400	25,734,585	643,400

ORDINANCE 09-24
2010 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		
470 DEBT SERVICE									
470.00 Debt Service Payments				163,000		75,000	27,000	432,000	1,944,480
TOTAL DEBT SERVICE				163,000		75,000	27,000	432,000	1,944,480
490 OPERATING TRANSFERS OUT									
49311 To Park and Recreation Fund									1,418,000
49314 To Comm Recreation Center Fund									20,000
49312 To Airport Enterprise Fund									402,000
49313 To Upper Big Sioux River Project Fund									50,000
49320 To E-911 Fund									160,000
TOTAL OPERATING TRANSFERS OUT									2,050,000
495 UNINSURED CASUALTY									
495.00 Uninsured Casualty									91,400
TOTAL UNINSURED CASUALTY									91,400
TOTAL 2010 APPROPRIATIONS	94,819	90,110	485,943	163,000	15,000	75,000	27,000	432,000	38,584,638
CAPITAL OUTLAY ACCUMULATIONS at 12-31-09	12,663								8,837,573
Total 2010 Appropriations & Capital Outlay Accumulations	107,482	90,110	485,943	163,000	15,000	75,000	27,000	432,000	47,422,211

ORDINANCE 09-24
2010 APPROPRIATION ORDINANCE
(continued)

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

		Special Revenue Funds					
	General Fund	Parks & Recreation Fund	Special 1% Sales Tax Fund	Community Recreation Center Fund	Casualty Reserve Fund	Capital Improvement Fund	Emergency 9-1-1 Fund
FUNDS AVAILABLE:							
Estimated Fund Balance Available on 12/31/09	4,937,876	497,022	120,881	175,655	88,900	14,299,874	191,938
ANTICIPATED REVENUES:							
310 Taxes	8,354,106		600,000			5,442,000	265,000
320 Licenses and Permits	177,600						
330 Intergovernmental Revenues	1,062,650					5,266,760	
340 Charges for Goods and Services	873,050	952,800		749,000			
350 Fines and Forfeitures	67,000						
360 Miscellaneous Revenues	271,900	258,445	4,000	34,000	2,500	1,225,750	166,500
380 Enterprise Operating Revenues	106,000						
390 Other Sources		1,000					
Subtotal - Anticipated Revenues	10,912,306	1,212,245	604,000	783,000	2,500	11,934,510	431,500
Operating Transfers In:							
From General Fund		1,350,000		20,000			
From Special Sales Tax (BBB) Fund		68,000					
From Capital Improvement Fund							160,000
From Sewer Fund	135,095						
From Solid Waste Fund	109,070						
From Municipal Utilities Fund	1,148,400						
Subtotal - Operating Transfers In	1,392,565	1,418,000		20,000			160,000
TOTAL SOURCES OF FUNDS	17,242,747	3,127,267	724,881	978,655	91,400	26,234,384	783,438
Less 5% Unexpendable Property Tax Revenue	(130,285)						
Less Unappropriated Fund Bal - Dec 31, 2010	(2,143,504)	(59,884)	(47,331)	(135,255)		(499,799)	(140,038)
TOTAL MEANS OF FINANCE	14,968,958	3,067,383	677,550	843,400	91,400	25,734,585	643,400

ORDINANCE 09-24
2010 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 12/31/09	477,115	81,277	7,051	(2,328,933)	103,272	(1,053,529)	(390,116)	180,908	17,389,191
ANTICIPATED REVENUES:									
310 Taxes				220,500		44,500	56,500	452,350	15,434,956
320 Licenses and Permits									177,600
330 Intergovernmental Revenues			301,087						6,630,497
340 Charges for Goods and Services									2,574,860
350 Fines and Forfeitures	15,000								82,000
360 Miscellaneous Revenues	27,000	63,300	54,943	400		100		5,000	2,113,838
380 Enterprise Operating Revenues									106,000
390 Other Sources									1,000
Subtotal - Anticipated Revenues	42,000	63,300	356,030	220,900		44,600	56,500	457,350	27,120,741
Operating Transfers In:									
From General Fund			50,000						1,420,000
From Special Sales Tax (BBB) Fund									68,000
From Capital Improvement Fund									160,000
From Sewer Fund									135,095
From Solid Waste Fund									109,070
From Municipal Utilities Fund			90,000						1,238,400
Subtotal - Operating Transfers In			140,000						3,130,565
TOTAL SOURCES OF FUNDS	519,115	144,577	503,081	(2,108,033)	103,272	(1,008,929)	(333,616)	638,258	47,640,497
Less 5% Unexpendable Property Tax Revenue									(130,285)
Less Unappropriated Fund Bal - Dec 31, 2010	(411,633)	(54,467)	(17,138)	2,271,033	(88,272)	1,083,929	360,616	(206,258)	(88,001)
TOTAL MEANS OF FINANCE	107,482	90,110	485,943	163,000	15,000	75,000	27,000	432,000	47,422,211

SECTION III

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

SECTION IV

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

General Fund	$2,605,706
Debt Service Fund (2002 G. O. Bonds)	$452,350

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 8, 2009
PLACED UPON ITS SECOND READING: September 21, 2009
APPROVED AND ADOPTED: September 21, 2009

ATTEST:

Gary Williams
Mayor

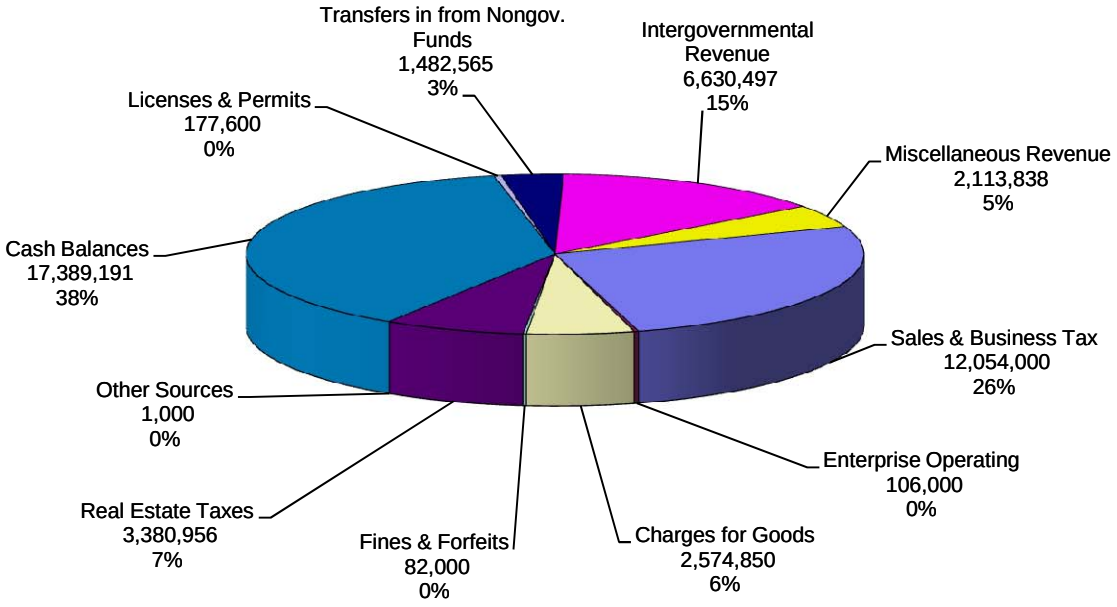
Tracy D. Turbak, CPA, CPFO
Finance Officer

The above and foregoing Ordinance was moved for adoption by Alderperson Walder, seconded by Alderperson Solum and upon voice vote motion carried, whereupon the Mayor declared the Ordinance to be duly passed and adopted. I hereby certify that Ordinance No. 09-24 was published in the Watertown Public Opinion, the official newspaper of said City, on the 26th day of September 2009.

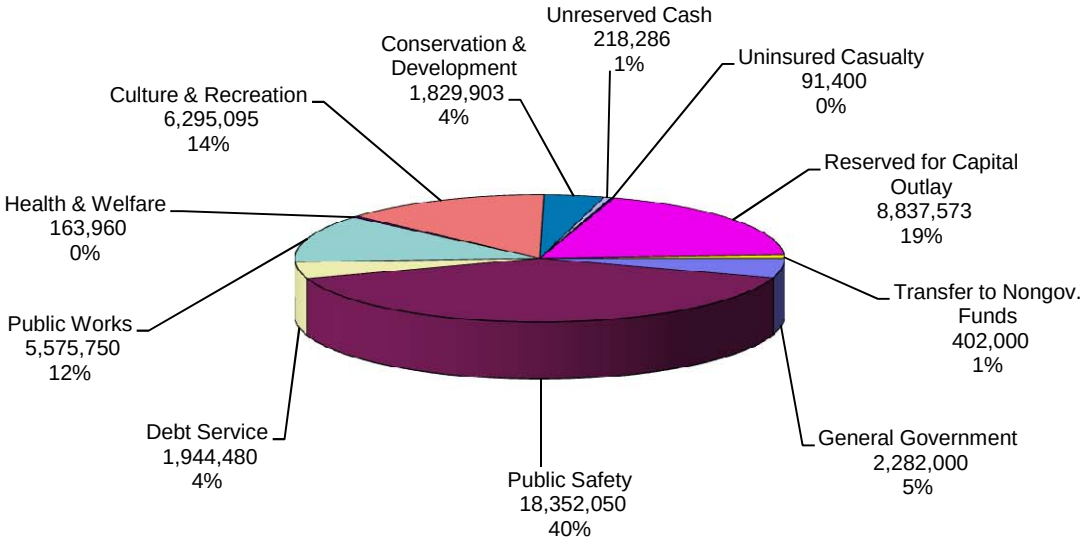
WATERTOWN

SOUTH DAKOTA'S RISING STAR

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
2008-2010
(For Budgetary Purposes Only)

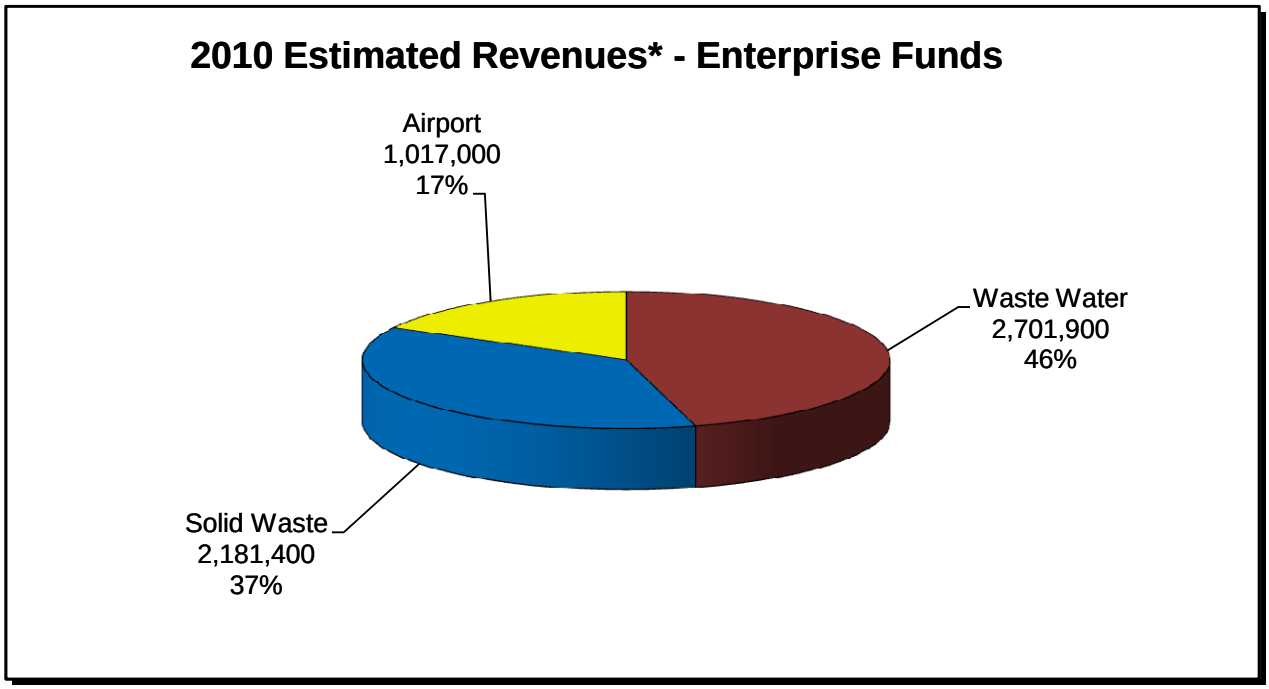
	GENERAL FUND			SPECIAL REVENUE		
	2008 ACTUAL	2009 ESTIMATED	2010 BUDGETED	2008 ACTUAL	2009 ESTIMATED	2010 BUDGETED
Financial Sources:						
Property Taxes	2,348,223	2,483,598	2,612,106	305,985	291,628	321,500
Sales and Use Taxes	5,875,447	5,708,857	5,442,000	6,505,406	6,308,616	6,042,000
Other Taxes	305,826	303,409	300,000	264,102	265,187	265,000
Licenses and Permits	228,960	174,831	177,600			
Intergovernmental Revenues	1,000,044	1,111,492	1,062,650	1,067,138	1,315,416	5,567,847
Charges for Goods & Services	808,699	880,981	873,050	1,657,480	1,706,776	1,701,800
Fines & Forfeits	69,050	73,037	67,000	18,032	19,838	15,000
Miscellaneous Revenue	545,607	344,117	271,900	1,650,275	1,570,603	1,836,938
Other Sources	17,904	24,039	-	591,875	3,591,251	1,000
Enterprise Operating	133,049	109,478	106,000			
Total	**11,332,809**	**11,213,839**	**10,912,306**	**12,060,293**	**15,069,315**	**15,751,085**
Less 5% Unexpendable (9-21-21) **			130,285			
Total Revenue	**11,332,809**	**11,213,839**	**10,782,021**	**12,060,293**	**15,069,315**	**15,751,085**
Expenditures:						
General Government	1,475,673	1,864,667	2,282,000			
Public Safety	5,374,466	5,780,630	5,799,000	550,787	1,004,083	12,553,050
Public Works	2,492,816	2,837,720	2,510,750	3,096,986	6,216,553	3,065,000
Health and Welfare	112,208	128,807	163,960			
Culture and Recreation	982,903	1,060,710	945,536	4,590,392	5,963,207	5,179,559
Conservation and Development	347,935	374,521	369,300	1,943,540	2,213,610	1,460,603
Debt Service				1,422,599	1,480,827	1,512,480
Uninsured Casualty				34,033	-	91,400
Other				170,000	170,000	170,000
Total Expenditures	**10,786,001**	**12,047,055**	**12,070,546**	**11,808,337**	**17,048,280**	**24,032,092**
Excess of Revenues Over (Under) Expenditures	546,808	(833,216)	(1,288,525)	251,956	(1,978,965)	(8,281,007)
Other Financing Sources (Uses):						
Operating Transfers In	1,299,800	1,349,600	1,392,565	2,964,579	1,799,947	1,738,000
Operating Transfers Out	(1,437,000)	(1,565,000)	(1,600,000)	(184,122)	(546,400)	(450,000)
Total Other Financing Sources (Uses)	**(137,200)**	**(215,400)**	**(207,435)**	**2,780,457**	**1,253,547**	**1,288,000**
Excess of Revenues and Other Sources Over (Under) Expenditures and (Uses)	**409,608**	**(1,048,616)**	**(1,495,960)**	**3,032,413**	**(725,418)**	**(6,993,007)**
January 1 Fund Balance/Resources Available	6,137,403	6,547,011	5,498,395	17,595,736	20,628,149	19,902,731
Fund Balance - December 31	**6,547,011**	**5,498,395**	**4,002,435**	**20,628,149**	**19,902,731**	**12,909,724**

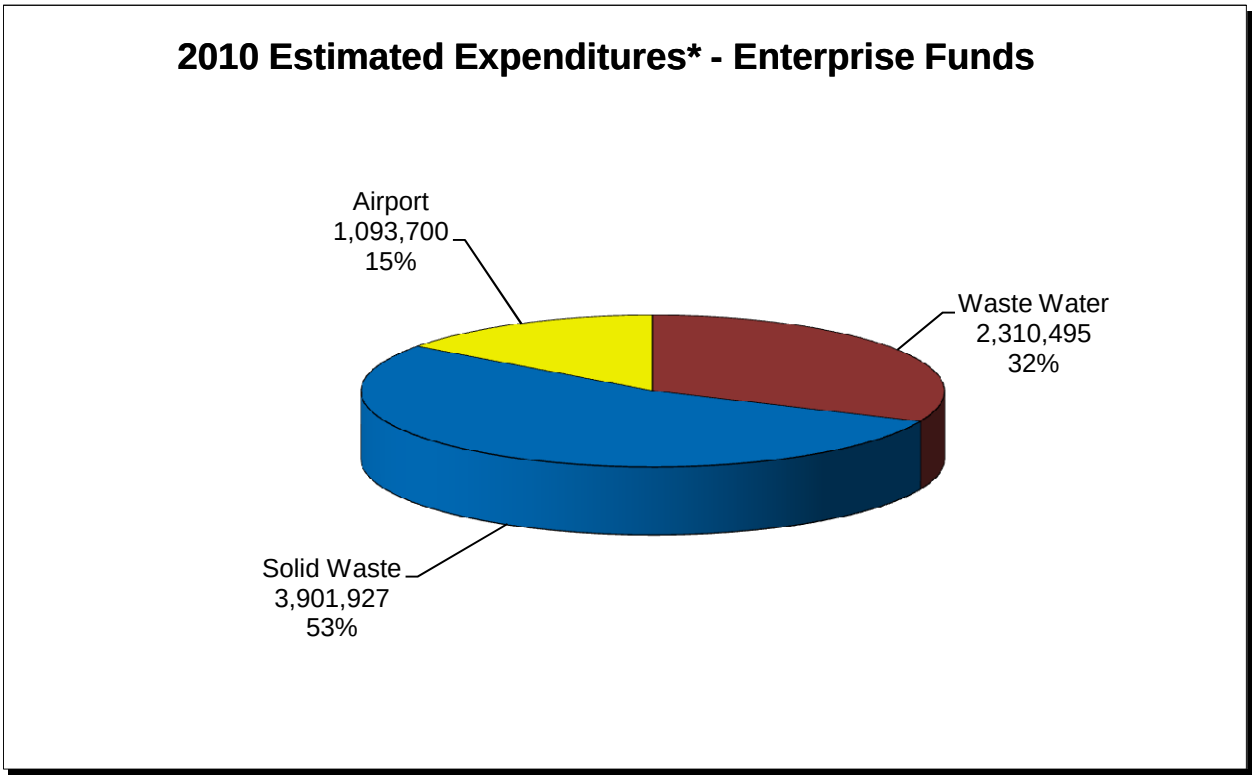
** Note:
Pursuant to South Dakota codified Law 9-21-21, the annual appropriation ordinance includes a line item under revenues shown as "Less 5%". As provided in 9-21-21 no warrant shall be drawn to any appropriation in excess of 95% of the tax levy made for any advalorem tax supported fund provided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

SUMMARY OF ESTIMATED FINANCIAL
SOURCES AND USES - GOVERNMENTAL FUNDS
2008-2010
(For Budgetary Purposes Only)

DEBT SERVICE			CAPITAL PROJECT			TOTAL		
2008 ACTUAL	2009 ESTIMATED	2010 BUDGETED	2008 ACTUAL	2009 ESTIMATED	2010 BUDGETED	2008 ACTUAL	2009 ESTIMATED	2010 BUDGETED
430,293	440,067	452,350				3,084,501	3,215,293	3,385,956
						12,380,853	12,017,473	11,484,000
						569,928	568,596	565,000
						228,960	174,831	177,600
						2,067,182	2,426,908	6,630,497
						2,466,179	2,587,757	2,574,850
						87,082	92,875	82,000
8,885	6,278	5,000	33,022	-	-	2,237,789	1,920,998	2,113,838
						609,779	3,615,290	1,000
						133,049	109,478	106,000
						-	-	-
439,178	**446,345**	**457,350**	**33,022**	**-**	**-**	**23,865,302**	**26,729,499**	**27,120,741**
						-	-	130,285
439,178	**446,345**	**457,350**	**33,022**	**-**	**-**	**23,865,302**	**26,729,499**	**26,990,456**
						1,475,673	1,864,667	2,282,000
						5,925,253	6,784,713	18,352,050
						5,589,802	9,054,273	5,575,750
						112,208	128,807	163,960
			822,010	-	-	6,395,305	7,023,917	6,125,095
						2,291,475	2,588,131	1,829,903
410,528	418,899	432,000				1,833,127	1,899,726	1,944,480
						34,033	-	91,400
						170,000	170,000	170,000
410,528	**418,899**	**432,000**	**822,010**	**-**	**-**	**23,826,876**	**29,514,234**	**36,534,638**
							-	-
28,650	27,446	25,350	(788,988)	-	-	38,426	(2,784,735)	(9,544,182)
-	-	-	-	-	-	4,264,379	3,149,547	3,130,565
-	-	-	-	-	-	(1,621,122)	(2,111,400)	(2,050,000)
							-	-
-	**-**	**-**	**-**	**-**	**-**	**2,643,257**	**1,038,147**	**1,080,565**
							-	-
							-	-
28,650	**27,446**	**25,350**	**(788,988)**	**-**	**-**	**2,681,683**	**(1,746,588)**	**(8,463,617)**
							-	-
124,812	153,462	180,908	788,988	-	-	24,646,939	27,328,622	25,582,034
						-	-	-
153,462	**180,908**	**206,258**	**-**	**-**	**-**	**27,328,622**	**25,582,034**	**17,118,417**

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		
	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
Operating Revenue:						
Charges for Services	2,690,041	2,651,476	2,651,700	2,096,324	2,124,804	2,101,200
Other Operating Revenues					-	-
Total Operating Revenue	2,690,041	2,651,476	2,651,700	2,096,324	2,124,804	2,101,200
Operating Expenses:						
Personal Services	804,358	817,433	860,850	874,516	898,757	943,150
Other Operating Charges	594,083	669,988	744,950	599,137	507,889	617,207
Depreciation	1,023,423	1,024,000	1,024,000	289,071	290,000	290,000
Total Operating Expenses	2,421,864	2,511,421	2,629,800	1,762,724	1,696,646	1,850,357
Operating Income (Loss)	**268,177**	**140,055**	**21,900**	**333,600**	**428,158**	**250,843**
Nonoperating Revenue (Expense):						
Miscellaneous	33,000	2,999	200	44,845	33,873	25,200
Interest Revenues	138,672	100,473	50,000	149,295	87,318	55,000
Interest Expense	(157,524)	(188,750)	(140,000)	-	-	-
Other Sources (Uses)	(75,307)			(150,192)		
Total Nonoperating Rev. (Expense)	(61,159)	(85,278)	(89,800)	43,948	121,191	80,200
Income Before Operating Transfer	**207,018**	**54,777**	**(67,900)**	**377,548**	**549,349**	**331,043**
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	(228,405)	(138,800)	(135,095)	(107,600)	(112,800)	(109,070)
Capital Contributions	1,949,113	-	-	-	-	-
Net Income (Loss)	**1,927,726**	**(84,023)**	**(202,995)**	**269,948**	**436,549**	**221,973**
Net Assets, January 1st	47,708,151	49,635,877	49,551,854	7,425,619	7,695,567	8,132,116
Net Assets, December 31st	**49,635,877**	**49,551,854**	**49,348,859**	**7,695,567**	**8,132,116**	**8,354,089**

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

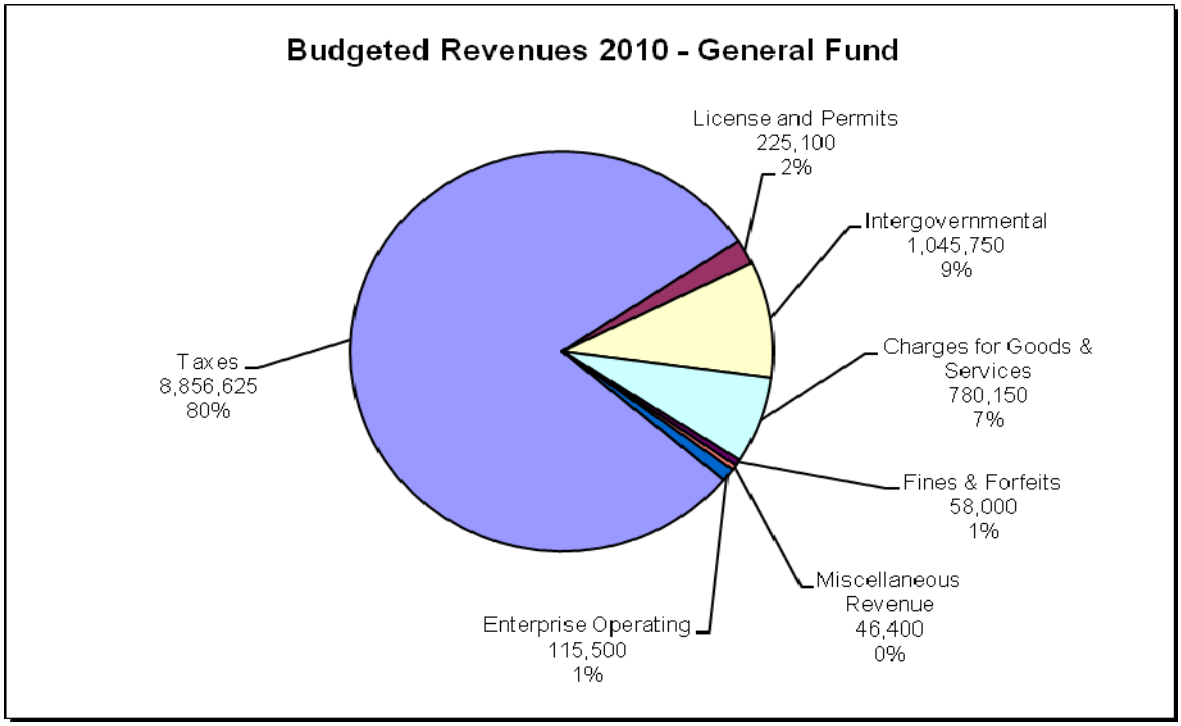
STATEMENT OF ESTIMATED REVENUE AND EXPENDITURES
ALL ENTERPRISE FUNDS
BUDGET YEARS ENDING DECEMBER 31
(For Budgetary Purposes Only)

	AIRPORT			TOTAL ENTERPRISE FUNDS		
	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
Operating Revenue:						
Charges for Services	134,871	122,172	124,000	4,921,236	4,898,452	4,876,900
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenue	134,871	122,172	124,000	4,921,236	4,898,452	4,876,900
Operating Expenses:						
Personal Services	135,248	138,551	163,400	1,814,122	1,854,741	1,967,400
Other Operating Charges	187,415	230,900	223,300	1,380,635	1,408,777	1,585,457
Depreciation	304,816	305,000	305,000	1,617,310	1,619,000	1,619,000
Total Operating Expenses	627,479	674,451	691,700	4,812,067	4,882,518	5,171,857
Operating Income (Loss)	**(492,608)**	**(552,279)**	**(567,700)**	**109,169**	**15,934**	**(294,957)**
Nonoperating Revenue (Expense):						
Miscellaneous	95,379	29,154	-	173,224	66,026	25,400
Interest Revenues	-	-	-	287,967	187,791	105,000
Interest Expense	-	-	-	(157,524)	(188,750)	(140,000)
Other Sources (Uses)	60,452	5,551	6,000	(165,047)	5,551	6,000
Total Nonoperating Rev. (Expense)	155,831	34,705	6,000	138,620	70,618	(3,600)
Income Before Operating Transfer	**(336,777)**	**(517,574)**	**(561,700)**	**247,789**	**86,552**	**(298,557)**
Operating Transfer In	107,000	458,400	402,000	107,000	458,400	402,000
Operating Transfer Out	-	-	-	(336,005)	(251,600)	(244,165)
Capital Contributions	647,104	595,202	475,000	645,655	166,713	7,469,000
Net Income (Loss)	**417,327**	**536,028**	**315,300**	**664,439**	**460,065**	**7,328,278**
Net Assets, January 1st	11,453,400	11,870,727	12,406,755	66,587,170	69,202,171	70,090,725
Net Assets, December 31st	**11,870,727**	**12,406,755**	**12,722,055**	**69,202,171**	**70,090,725**	**70,425,003**

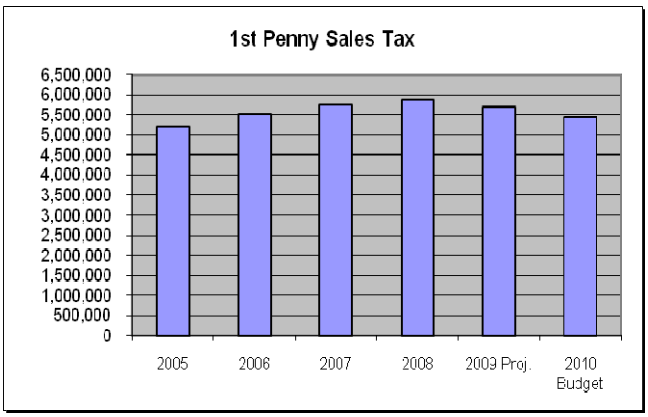
OBJECTS OF EXPENDITURES
ALL FUNDS
YEAR ENDING DECEMBER 31, 2010

	PERSONAL SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
GENERAL FUND:					
Mayor and City Council	200,200	60,700	-	-	260,900
Contingency Account	-	500,000	-	-	500,000
Attorney	127,500	12,400	-	-	139,900
Finance Office	465,250	110,800	-	-	576,050
Civil Service	1,000	11,950	-	-	12,950
Information Technology	51,600	10,250	-	-	61,850
Contributions to External Organizations	-	291,850	-	-	291,850
General Government Buildings-City Hall	-	54,700	-	-	54,700
Engineering Department	355,900	27,900	-	-	383,800
Police Department	2,515,500	340,750	8,300	-	2,864,550
Fire Fighting	475,700	327,550	78,750	-	882,000
Ambulance	1,934,000	118,450	-	-	2,052,450
Public Works Director	146,950	11,800	-	-	158,750
Street Department	711,700	706,750	-	-	1,418,450
Snow Removal	56,100	175,600	-	-	231,700
Street Lighting	-	459,800	-	-	459,800
Water Resources	-	87,750	-	-	87,750
Cemetery	128,500	25,800	-	-	154,300
Mosquito Control	14,450	75,200	-	-	89,650
Animal Control	65,150	9,160	-	-	74,310
Forestry	144,700	25,800	-	-	170,500
Library	620,100	154,936	-	-	775,036
Planning and Zoning Department	313,900	55,400	-	-	369,300
Transfers	-	1,600,000	-	-	1,600,000
TOTAL GENERAL FUND	8,328,200	5,255,296	87,050	-	13,670,546
SPECIAL REVENUE FUNDS:					
Parks and Recreation	1,929,450	820,950	72,800	-	2,823,200
Special 1% Sales Tax (BBB)	-	677,550	-	-	677,550
Community Recreation Center	502,500	274,800	25,700	-	803,000
Casualty Reserve	-	91,400	-	-	91,400
Capital Improvement Fund	-	382,000	16,907,740	1,247,480	18,537,220
E-911 Emergency	495,000	94,550	9,300	-	598,850
Library Fines	-	84,119	10,700	-	94,819
Urban Renewal Fund	6,660	73,450	10,000	-	90,110
Sioux River Watershed Project	157,000	328,943	-	-	485,943
Tax Increment District #1	-	-	-	163,000	163,000
Save Lake Kampeska	-	-	15,000	-	15,000
Tax Increment District #2	-	-	-	75,000	75,000
Tax Increment District #3	-	-	-	27,000	27,000
TOTAL SPECIAL REVENUE FUNDS	3,090,610	2,827,762	17,051,240	1,512,480	24,482,092
DEBT SERVICE FUNDS					
GO Bonds 2002	-	-	-	432,000	432,000
TOTAL DEBT SERVICE FUNDS	-	-	-	432,000	432,000
ENTERPRISE FUNDS					
Waste Water	860,850	880,045	429,600	140,000	2,310,495
Solid Waste	943,150	801,277	2,157,500	-	3,901,927
Airport	163,400	223,300	707,000	-	1,093,700
TOTAL ENTERPRISE FUNDS	1,967,400	1,904,622	3,294,100	140,000	7,306,122
GRAND TOTAL - ALL FUNDS	**13,386,210**	**9,987,680**	**20,432,390**	**2,084,480**	**45,890,760**

Analysis of Major General Fund Revenue Sources



Sales Tax:

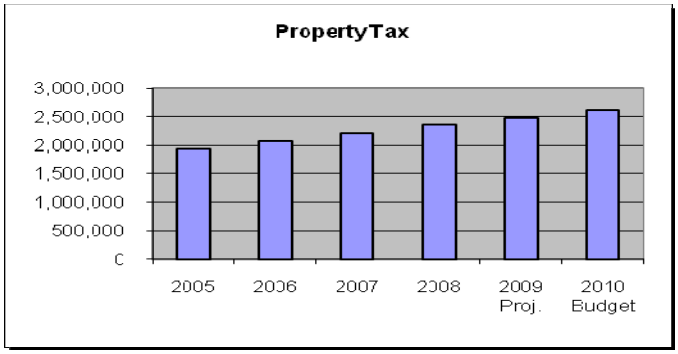


The 1st penny sales tax represents 50% of budgeted General Fund revenues. This sales tax is imposed on a wide variety of transactions including retail sales of goods and services, rental payments, contracting sales, and hotel and restaurant sales. The tax is collected by businesses and remitted to the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

Sales tax revenue in 2009 has decreased 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, budgeted 2010 sales tax revenues are forecast to decrease by approximately 4.7% over estimated 2009 sales tax revenues.

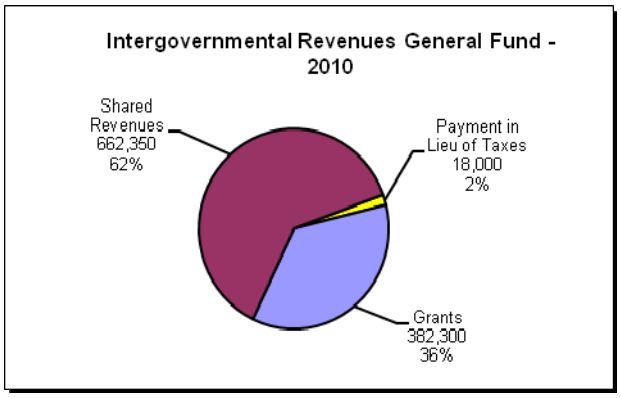
Property Tax:

Property taxes represent approximately 21.2% 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.

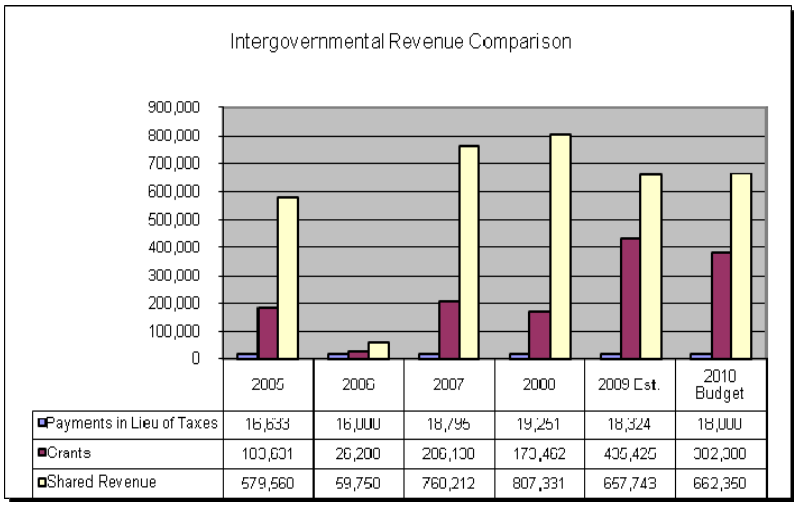


The 2010 tax rate increased by .075 mills, and the actual taxes levied for the year increased due to additional properties added to the tax rolls. Other factors that influence property tax revenues include population and development, assessor's appraisal methodologies, and State policy.

Intergovernmental Revenue:



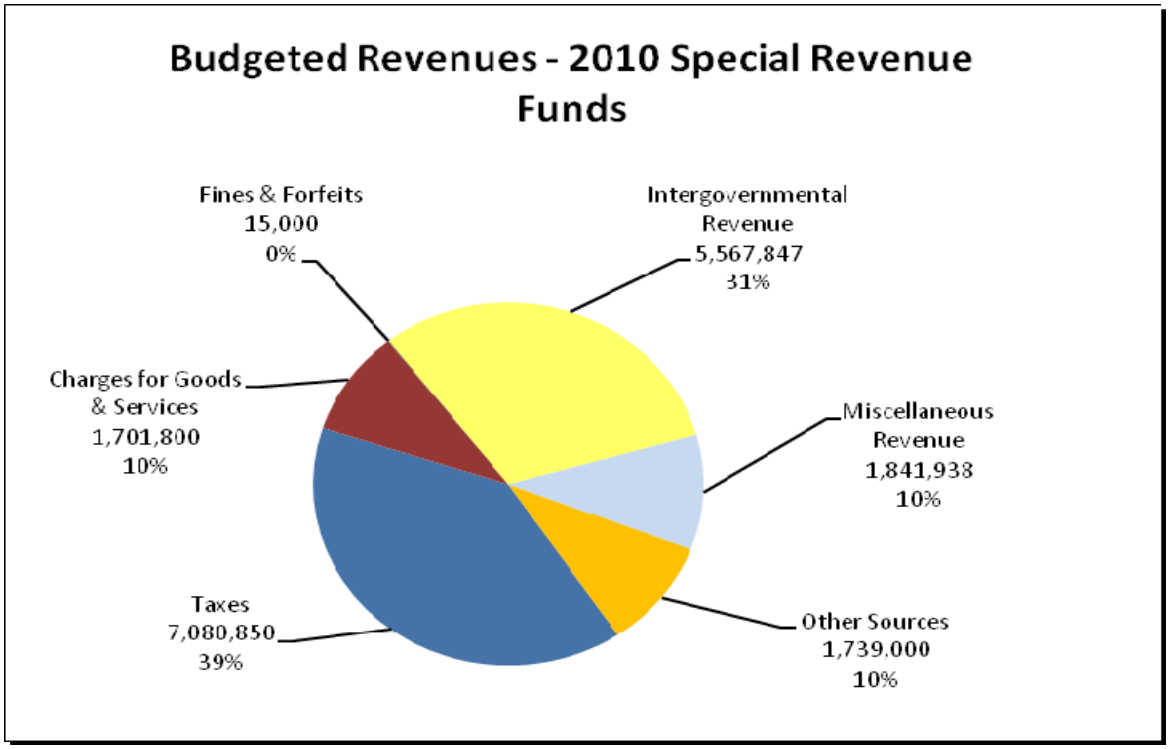
Intergovernmental revenues make up approximately 8.6%, or $1,063,150, of total budgeted General Fund revenues. Items included in this category are revenues received from other governments in the form of grants, shared revenues, and payments in lieu of taxes. Grants are contributions made to the City by another governmental level or unit. Shared revenues are those which are levied by one government but shared, usually in proportion to the amounts collected, with another unit of government or class of governments.[1] Payments in lieu of taxes are payments made by another governmental jurisdiction to the City in lieu of taxes it would have paid if its property or other tax base had been subject to taxation by the City on the same basis as other private taxpayers. The 2010 budgeted intergovernmental revenues are forecast to decrease based upon the year-to-year nature of many of the federal public safety grants. The 2010 projection of shared revenues reflects a small increase over the 2009 estimate. This projection reflects a small increase to come from bank franchise taxes.



	2005	2006	2007	2008	2009 Est.	2010 Budget
Payments in Lieu of Taxes	16,633	16,000	18,795	19,251	18,324	18,000
Grants	100,631	26,200	206,130	173,462	435,425	382,300
Shared Revenue	579,560	59,750	760,212	807,331	657,743	662,350

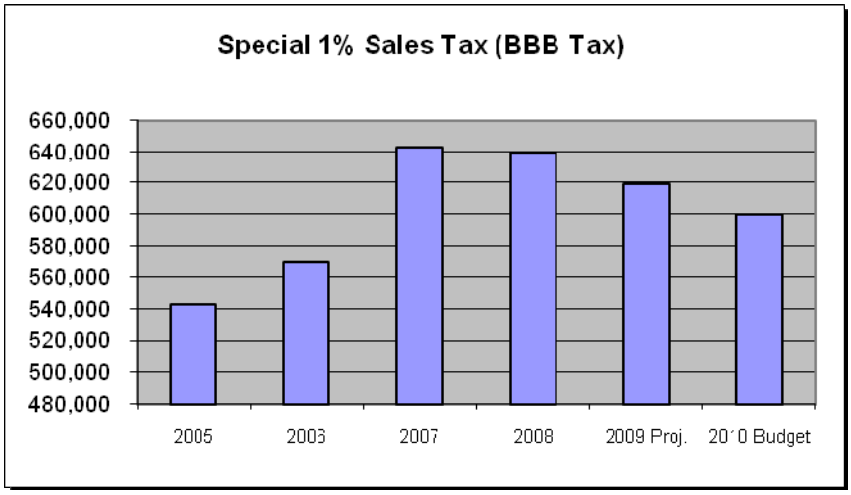
[1] Motor vehicle registration fees are shared with the City pursuant to state law.

Analysis of Major Revenue Sources – Special Revenue Funds



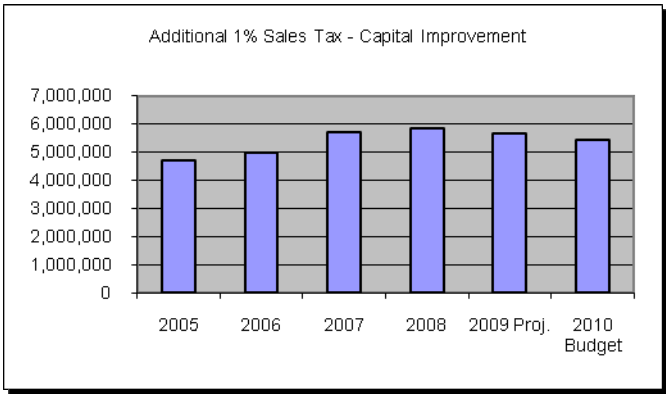
BBB 1% Sales Tax:

The BBB 1% Sales Tax, also referred to as the Bed, Board, and Booze Tax, accounts for approximately 3.3% 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 2010 budget is expected to decrease slightly which is consistent with a slowdown in growth in the economy. Based on projections, BBB revenues are anticipated to decrease 3.1% in 2010.



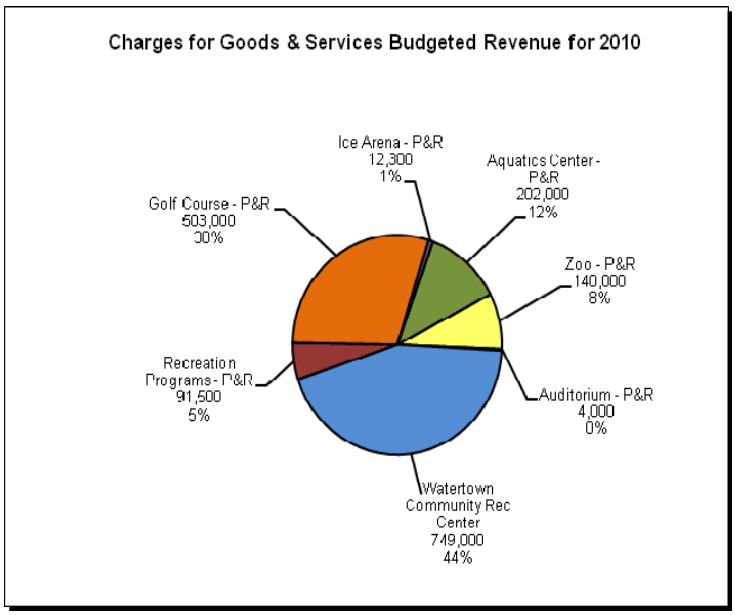
Capital Improvement 1.0% Sales Tax:

The Capital Improvement Sales Tax is budgeted to generate $5,442,000 in 2010. This tax represents 30.3% 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, revenues from the Capital Improvement Sales Tax are anticipated to decrease in 2010 by approximately 4% from the latest 2009 forecast. This modest decrease is due to slow recovery 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:

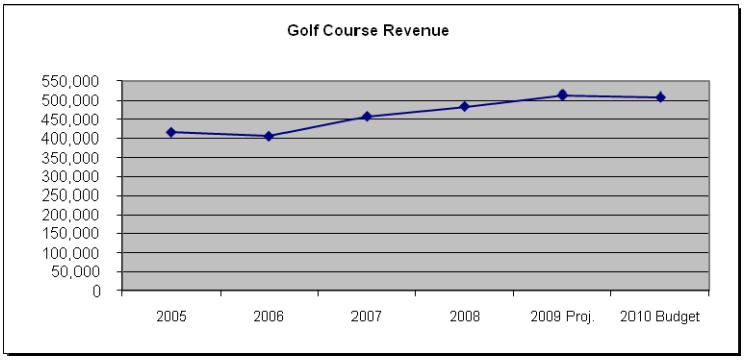
This category is composed primarily of user fees for programs in the Park and Recreation (P&R) Department, and membership and user fees for the Community Recreation Center. The P&R Fund is comprised of 10 different sub-departments; however, not all of these departments generate revenues through user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



Revenues in this category make up approximately 9.5% 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.

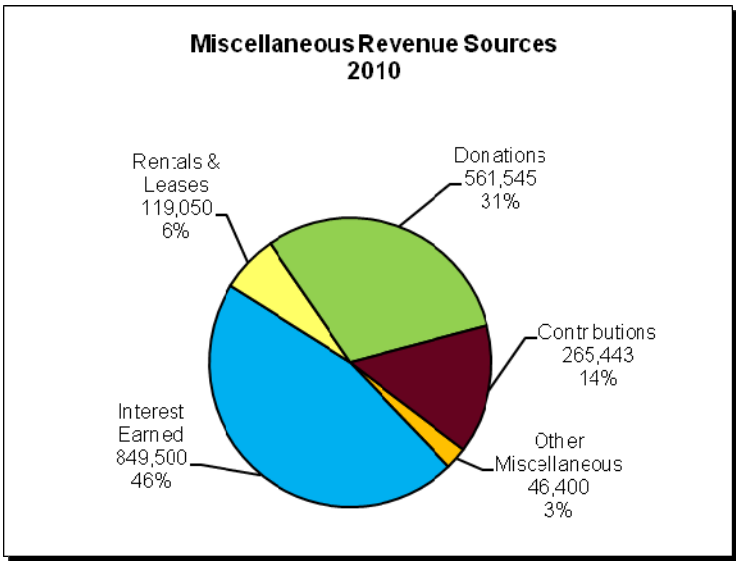
The Community Rec Center is a full service health & fitness facility that offers a gym, pool, racquetball courts, weight machines , cardiovascular equipment, and a variety of aerobic and fitness classes. Participants may pay an annual rate or pay for each use. Revenues for the Rec Center have increased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

The Golf Course is budgeted to generate approximately 30% 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 2010 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, $90,345, 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, $360,750, will go to renovating Highland and Belmont Tennis Courts from the Watertown School District. 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.

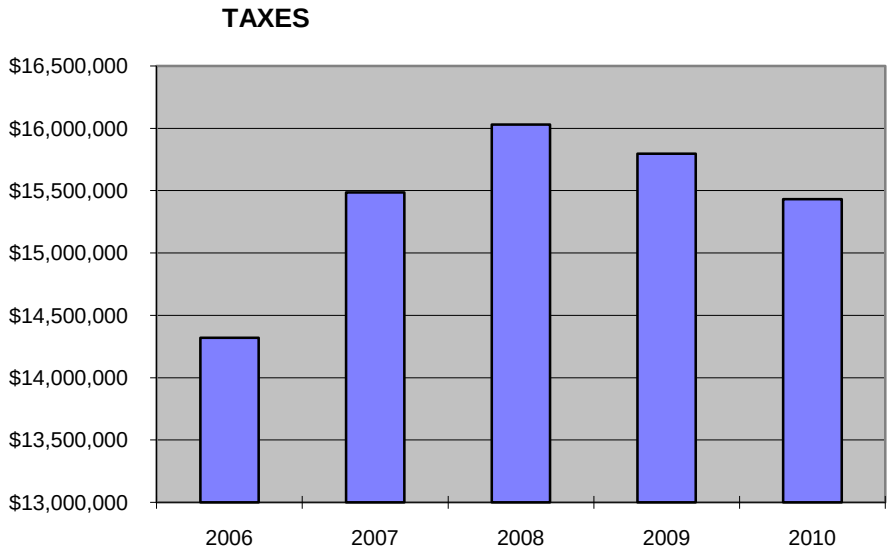
Contributions from others include funds received to operate the E-911 dispatch center and the Upper Big Sioux River Watershed Project. In each of these, the contribution amounts have been committed from the contributor.

REVENUE TRENDS

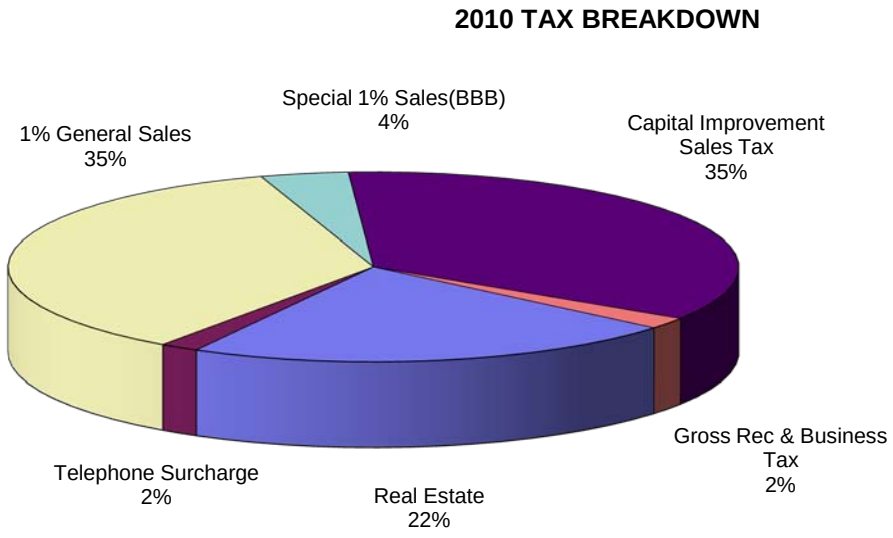
ALL GOVERNMENTAL FUNDS

(Excluding transfers between governmental funds)

The estimated decrease in tax revenue for 2010 is 2.3%. This overall decrease reflects the following: a 5.4% increase in property taxes; 4.7% decrease in the general sales tax; 3.1% decrease in the BBB sales tax; 1.1% decrease in the gross rec & business tax; and 4.3% decrease in the capital improvement sales tax.



Taxes Include: real estate & mobile home taxes; 1% general sales tax; 1% BBB sales tax; capital improvement sales tax, gross receipts & businss tax, and telephone surcharge.



Total 2010 estimated tax revenue $15,431,966

$3,382,966 - Real Estate

$5,442,000 - 1% General Sales Tax

$600,000 - Special 1% Sales Tax (BBB)

$5,442,000 - Capital Improvement Sales Tax

$265,000 - Telephone Surcharge

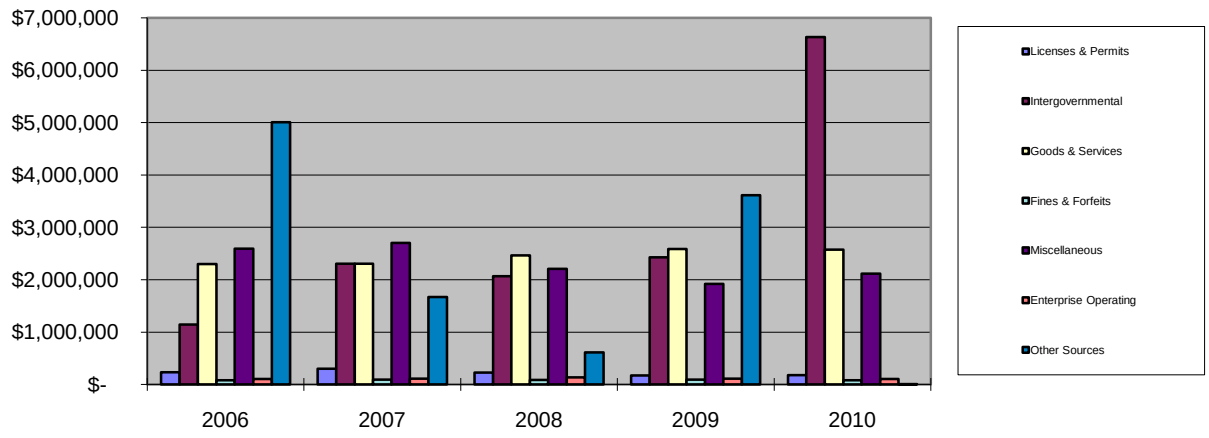
$300,000 - Gross Rec & Business Tax

REVENUE TRENDS

ALL GOVERNMENTAL FUNDS

(Excluding transfers between governmental funds)

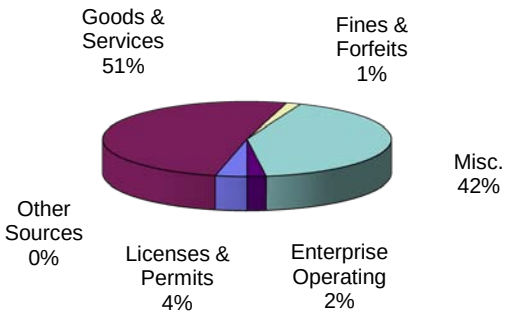
GOVERNMENTAL REVENUES EXCLUDING TAXES



The increase in Other Sources in 2006 was due to bond proceeds that were used to construct the Library expansion/remodel.

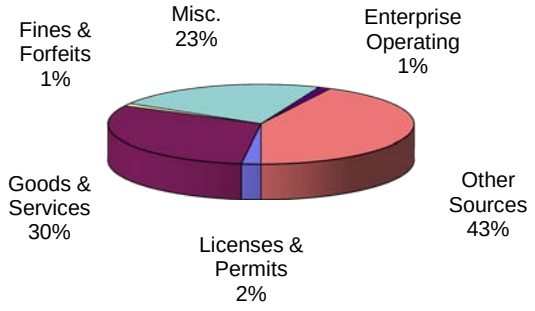
Governmental Fund Revenues Excluding Taxes & Intergovernmental Revenue

2010



Governmental Fund Revenues Excluding Taxes & Intergovernmental Revenue

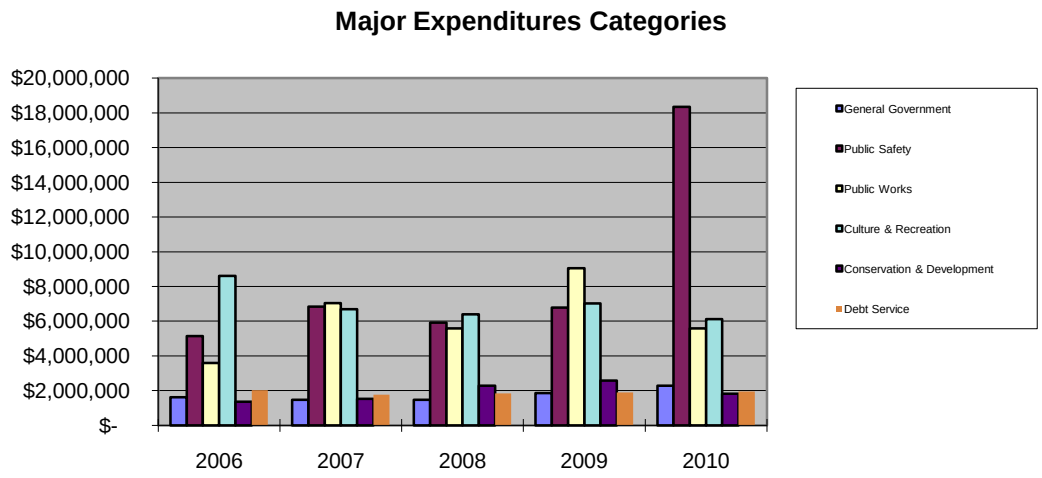
2009



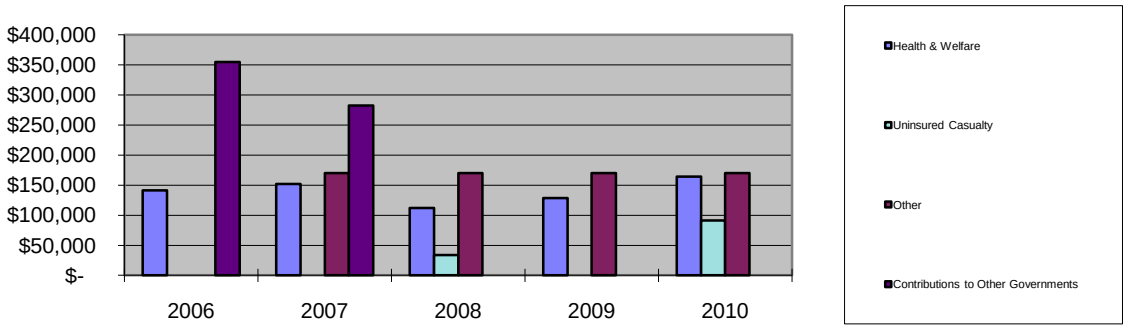
EXPENDITURE TRENDS

ALL GOVERNMENTAL FUNDS

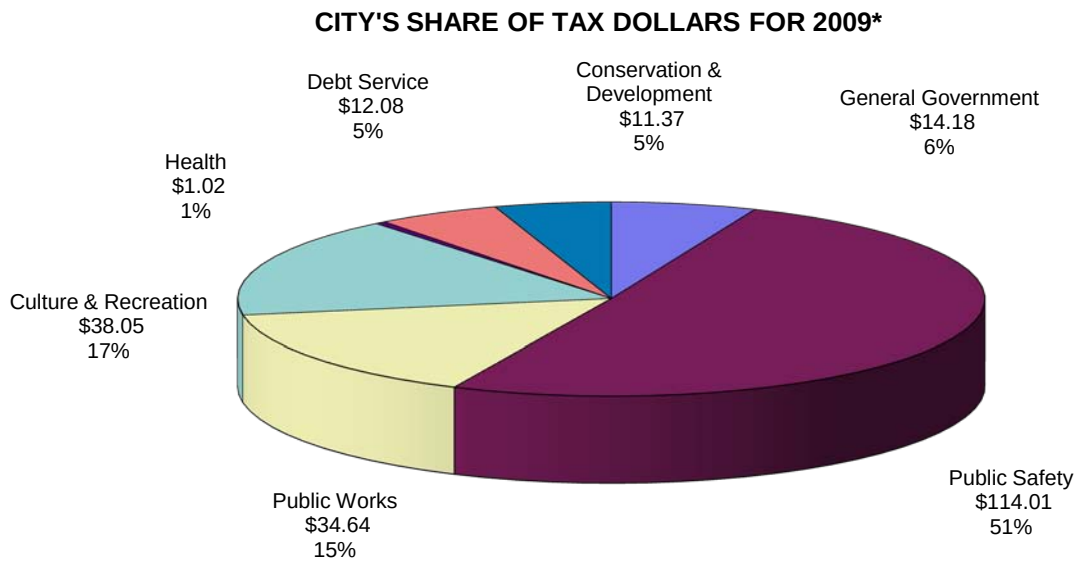
(Excluding transfers between governmental funds)



The largest portions of Culture & Recreation spending for 2006 reflects the construction of the Aquatic Center and Library. The significant expenditures in Public Works for 2009 are due to two large storm sewer projects financed through the capital improvement sales tax fund. The significant expenditures in Public Safety for 2010 are due to the construction of the Public Safety Facility and West Fire Substation financed through the capital improvement sales tax fund.

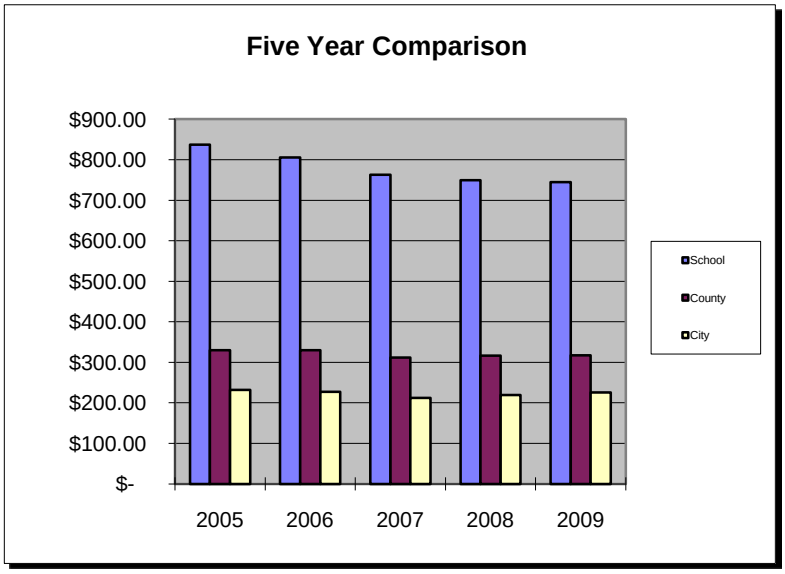


PROPERTY TAX



* Based on the market value of a $100,000 house. (Taxable value $85,000)

This depicts how the taxes levied by the City on an average home in Watertown for 2010 will be used to provide the various municipal services to the community residents.

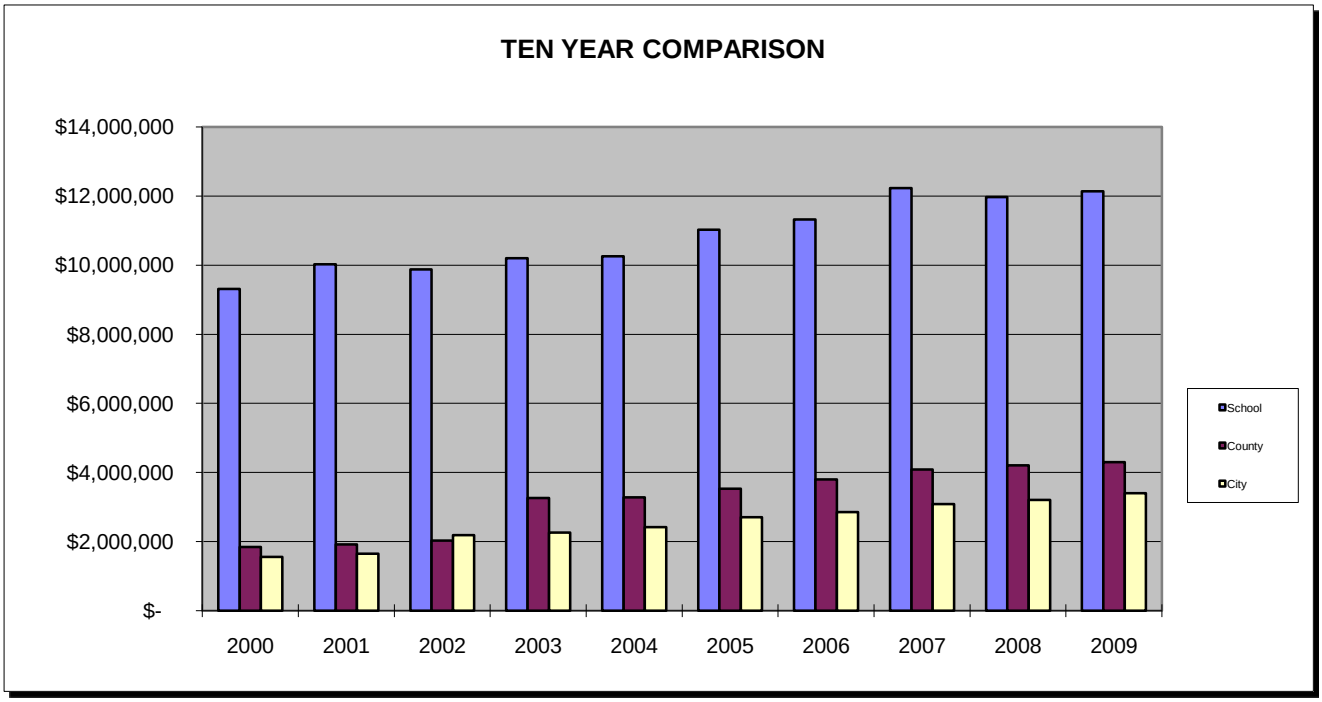


The homeowner's bill for total taxes for 2010 would be :

	ANNUALLY	
CITY	$	225.34
COUNTY	$	316.97
SCHOOL	$	744.85
TOTAL	$	1,287.16

Note: Year listed at left is the year of levy with taxes to be collected in the following year (for example, 2009 to be collected in 2010). 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 .82 mill levied for property owners in the Lake Kampeska Water project for year 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 and 2009.

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: 2009 tax collected in 2010).

CITY TAX LEVY COMPARISON

	2006 Dollars	2007 Dollars	2007 Dollars	2008 Dollars
Tax Levy	$ 2,853,893	$ 3,086,308	$ 3,210,432	$ 3,400,681
Percent Change	11.90%	8.14%	4.02%	5.93%
Mills	2.68	2.50	2.58	2.65
Taxes on a house with a Market Value of $100,000	$ 227.55	$ 212.25	$ 218.96	$ 225.34
Percent Change	-2.64%	-6.72%	3.16%	2.91%
Taxable Value	$979,502,665	$1,114,013,437	$1,130,075,936	$1,153,644,814
Percent Change	0.47%	13.73%	1.44%	2.09%

NOTE: Included in the 2006 levy is .424 mills levied on property within the City of Watertown for the Event Center GO Bond issue, .386 for 2007, .389 for 2008, and .392 for 2009.

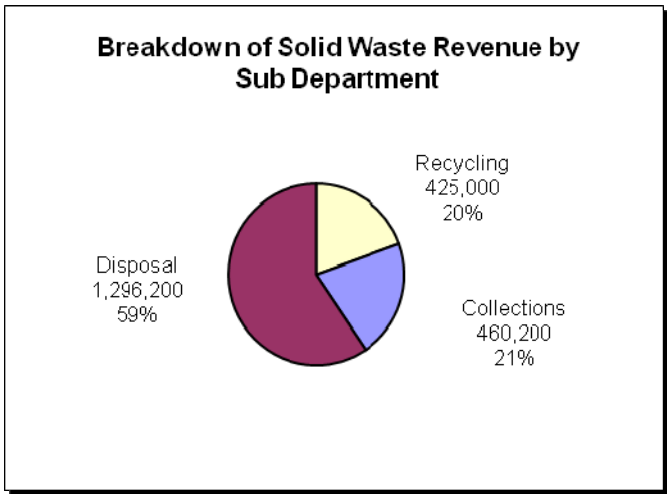
Analysis of Major Revenue Sources – Enterprise Funds

Wastewater Department:

Wastewater revenues are generated from fees and service charges assessed to residential and commercial customers of the City's wastewater system. The City has tried to maintain superior service at a reasonable price. The consistency in fees collected is due to a stable community. No change in wastewater rates is planned for 2010.

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 2010 total budgeted revenues of $2,181,400 is based on no increase in collection charges or tipping fees, the customer base staying the same, and overall usage remaining relatively constant.

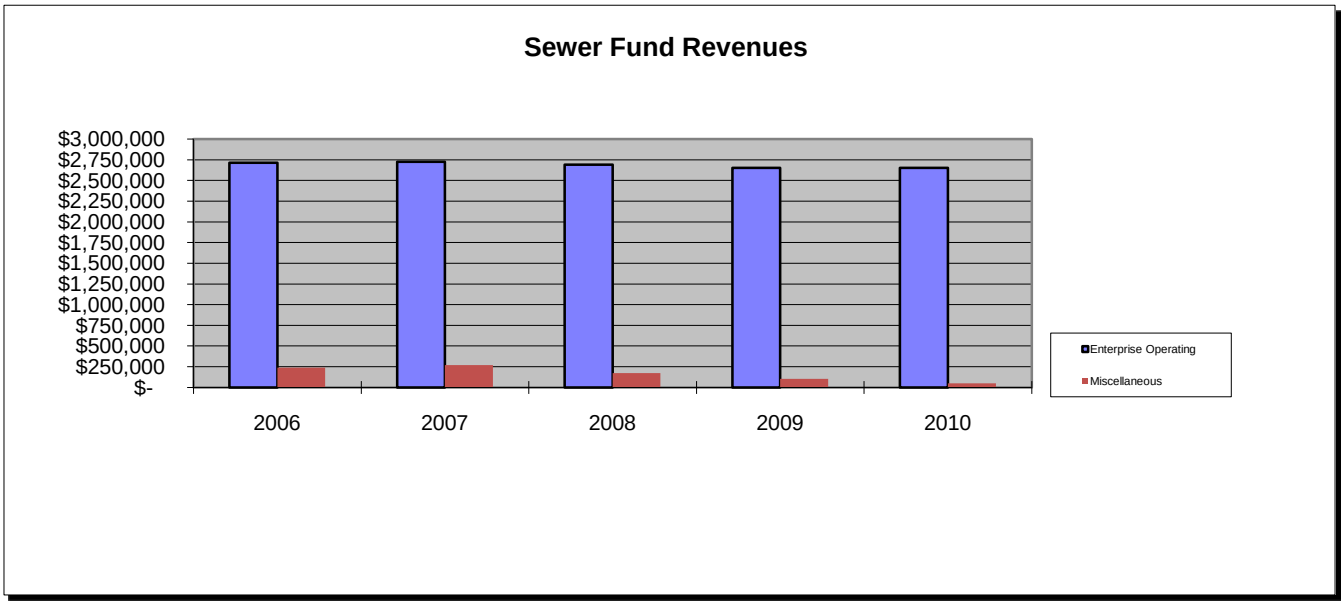


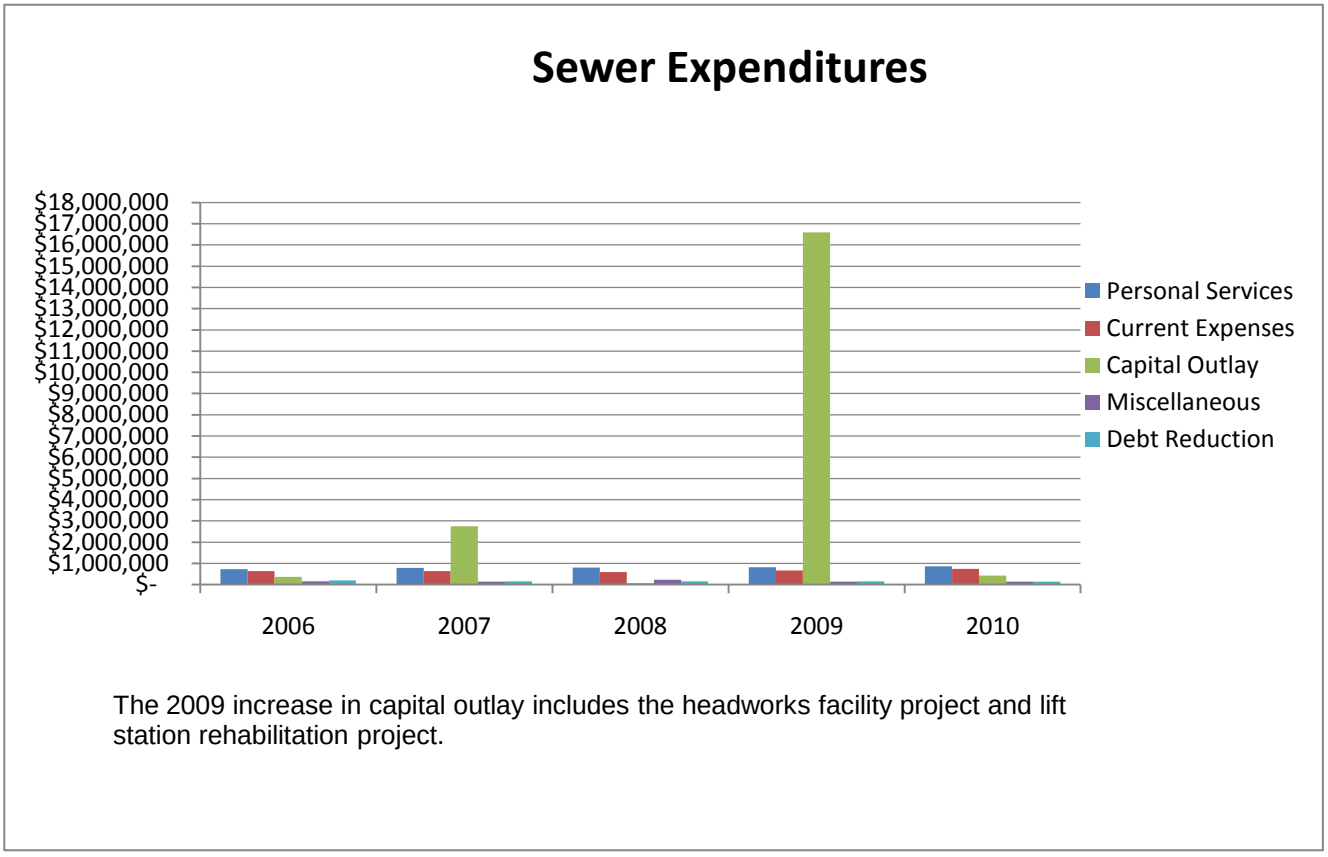
Airport:

Airport operating revenues are generated from landing fees, rentals, commissions and farming operations of the airport land. The most significant "revenues" (capital contributions) at the Airport 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 2010 grant revenue is $485,000. The receipt of grant revenues has fluctuated considerably the past 5 years (see graph on page 53). Factors that can affect the grant revenue include the Federal budget process, the projects scheduled at the airport, and the City's ability to continue to qualify for the grant money.

REVENUE & EXPENDITURE TRENDS

SEWER ENTERPRISE FUNDS

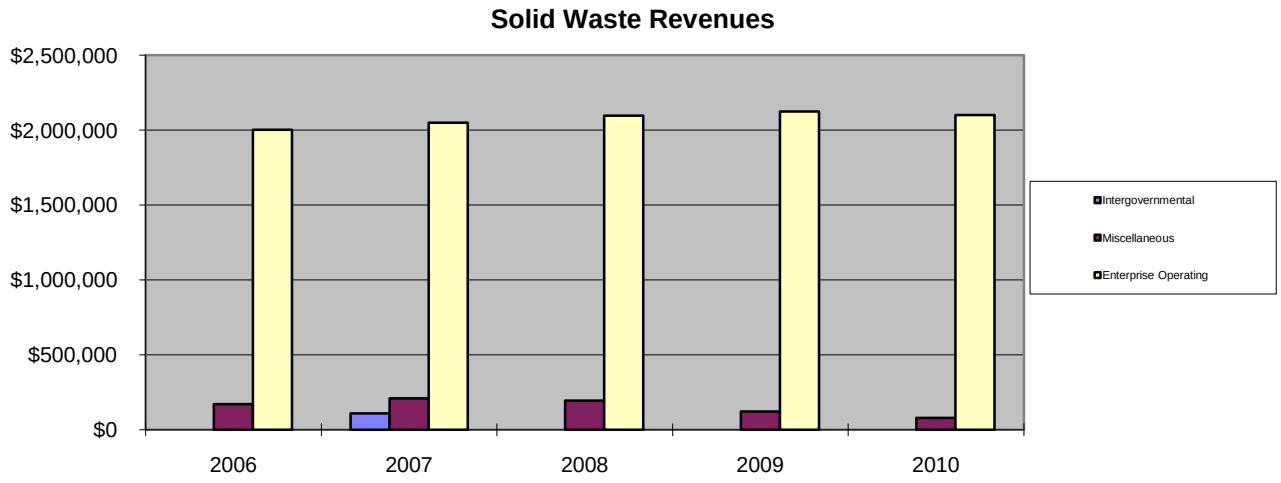




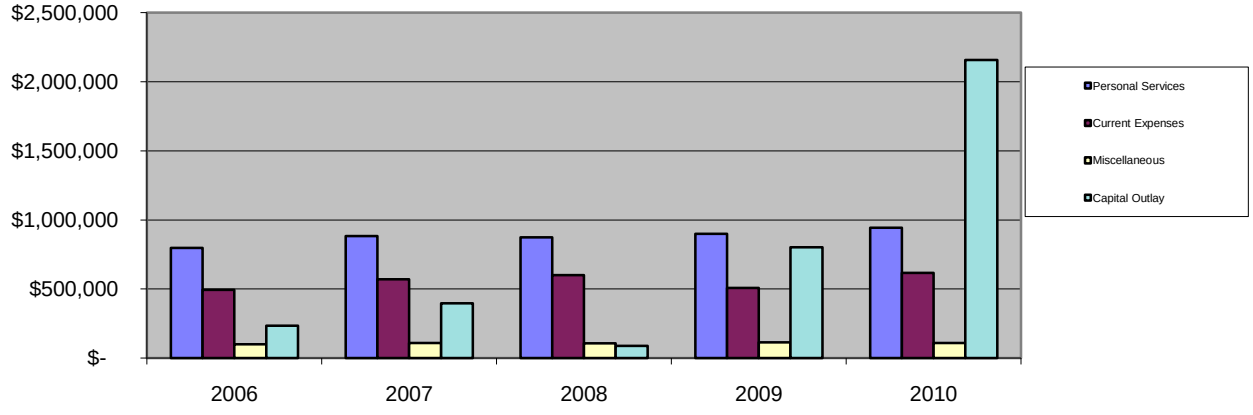
The 2009 increase in capital outlay includes the headworks facility project and lift station rehabilitation project.

REVENUE & EXPENDITURE TRENDS

SOLID WASTE ENTERPRISE FUNDS



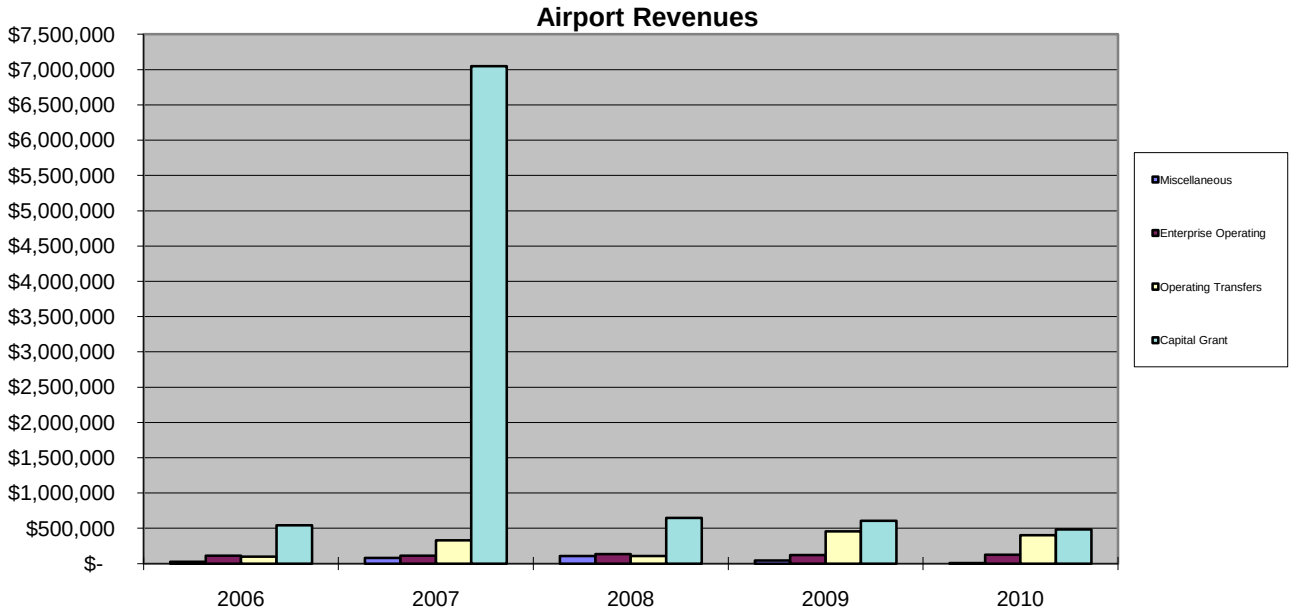
The gradual increases in operating revenues reflect the growth in customer base. The 2010 budget reflects a conservative estimate for the less predictable landfill tipping fee revenue and interest revenue, thus the apparent decrease.



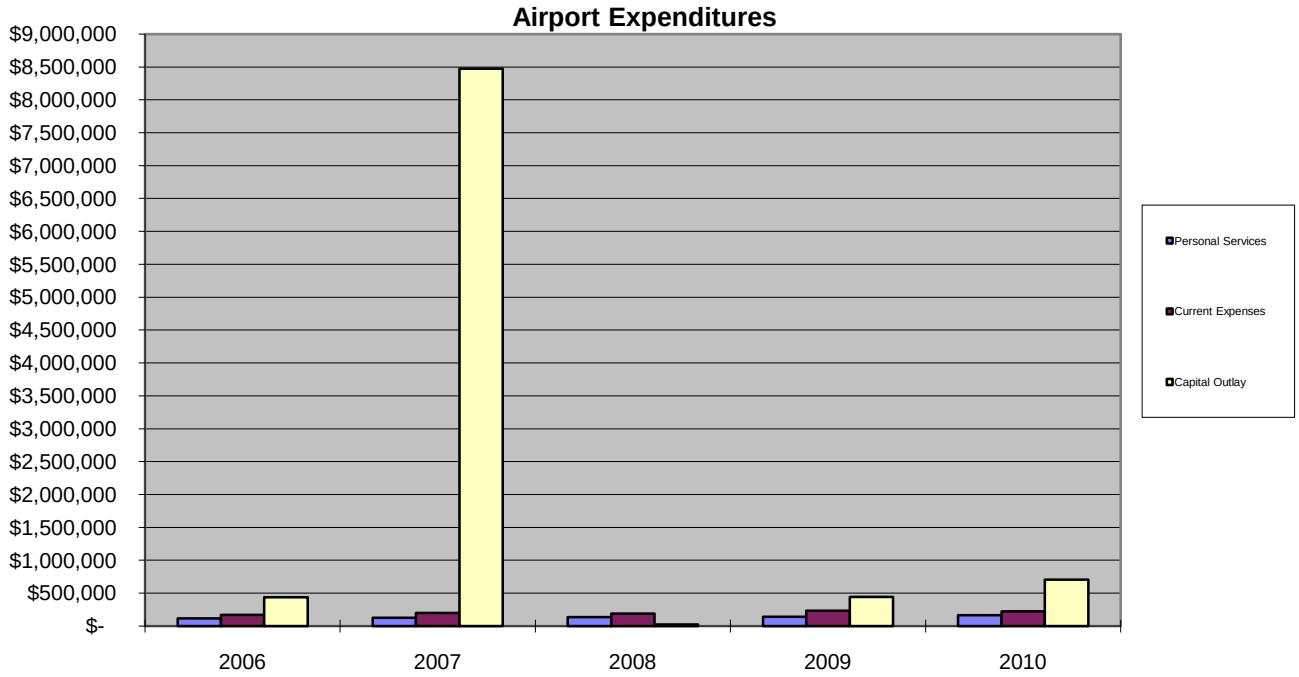
The increase in Capital Outlay for 2010 is due to the planned purchase of a refuse truck and a compactor along with the engineering and construction costs of landfill cell #4.

REVENUE & EXPENDITURE TRENDS

AIRPORT ENTERPRISE FUNDS



Capital grant revenue in 2007 was Federal and State grants for airport improvement in the approximate amount of $7.5 million.



Personal services and current expenses reflect slow growth during the last three years. The increase in capital outlay in 2007 the City spent $7.5 million for runwway/taxiway improvements.

GENERAL FUND
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
101 GENERAL FUND						
410 GENERAL GOVERNMENT						
411 LEGISLATIVE						
411.10 Mayor & City Council	205,946	245,500	299,931	280,900	260,900	260,900
411.50 Contingency Account	-	500,000	-	500,000	500,000	500,000
TOTAL LEGISLATIVE	205,946	745,500	299,931	780,900	760,900	760,900
415 FINANCIAL ADMINISTRATION						
415.20 Attorney	125,858	138,000	135,133	139,900	139,900	139,900
415.30 Finance Office	482,762	580,250	556,750	592,850	576,050	576,050
415.41 Civil Service	14,349	12,950	6,600	12,950	12,950	12,950
TOTAL FINANCIAL ADMINISTRATION	622,969	731,200	698,483	745,700	728,900	728,900
419 OTHER						
419.15 Contr. to External Organizations	200,011	274,300	274,300	330,850	291,850	291,850
419.33 Information Technology	51,778	73,100	67,295	91,850	61,850	61,850
419.41 City Hall	44,300	50,250	49,443	54,700	54,700	54,700
419.60 Engineering Department	350,669	462,900	475,215	467,300	383,800	383,800
TOTAL OTHER	646,758	860,550	866,253	944,700	792,200	792,200
420 PUBLIC SAFETY						
421 POLICE						
421.00 Police Department	2,742,252	2,961,000	3,063,665	2,998,790	2,864,550	2,864,550
TOTAL POLICE	2,742,252	2,961,000	3,063,665	2,998,790	2,864,550	2,864,550
422 FIRE DEPARTMENT						
422.20 Fire Fighting	1,612,447	1,563,000	1,691,768	972,450	882,000	882,000
422.91 Ambulance	1,019,767	983,550	1,025,197	2,074,145	2,052,450	2,052,450
TOTAL FIRE DEPARTMENT	2,632,214	2,546,550	2,716,965	3,046,595	2,934,450	2,934,450
430 PUBLIC WORKS						
430 PUBLIC WORKS						
430.10 Public Works Director	147,934	164,750	102,532	170,250	158,750	158,750
TOTAL PUBLIC WORKS	147,934	164,750	102,532	170,250	158,750	158,750
431 STREETS AND HIGHWAYS						
431.20 Street Department	1,517,438	1,614,400	1,688,670	1,753,200	1,418,450	1,418,450
431.25 Snow Removal	242,604	212,700	395,162	249,700	231,700	231,700
431.60 Street Lighting	349,490	410,000	407,006	459,800	459,800	459,800
TOTAL STREETS AND HIGHWAYS	2,109,532	2,237,100	2,490,838	2,462,700	2,109,950	2,109,950
432 SANITATION						
432.54 Water Resources	60,190	91,500	92,079	172,750	87,750	87,750
TOTAL SANITATION	60,190	91,500	92,079	172,750	87,750	87,750
437 CEMETERY						
437.00 Cemetery	175,160	164,550	152,271	232,300	154,300	154,300
TOTAL CEMETERY	175,160	164,550	152,271	232,300	154,300	154,300
440 HEALTH & WELFARE						
441.32 Mosquito Control	52,559	91,800	60,680	89,650	89,650	89,650
441.43 Animal Control	59,649	71,400	68,127	74,310	74,310	74,310
TOTAL HEALTH & WELFARE	112,208	163,200	128,807	163,960	163,960	163,960
450 CULTURE & RECREATION						
452 PARKS						
452.40 Forestry	186,103	226,650	220,664	171,200	170,500	170,500
TOTAL PARKS	186,103	226,650	220,664	171,200	170,500	170,500
455 LIBRARY						
455.00 Library	796,800	842,350	840,046	882,936	775,036	775,036
TOTAL LIBRARY	796,800	842,350	840,046	882,936	775,036	775,036
460 CONSERVATION AND DEVELOPMENT						
465 PLANNING & ZONING						
465.12 Planning & Zoning Department	347,935	389,950	374,521	690,150	369,300	369,300
TOTAL PLANNING & ZONING	347,935	389,950	374,521	690,150	369,300	369,300

GENERAL FUND EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
490 MISCELLANEOUS						
493 TRANSFERS						
493.11 Transfer Out - Park & Rec	1,250,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
493.12 Trans Out - Airport	107,000	140,000	140,000	180,000	180,000	180,000
493.13 Trans Out - Sioux River Proj	70,000	50,000	50,000	50,000	50,000	50,000
493.14 Transfer Out - Rec Center	10,000	25,000	25,000	20,000	20,000	20,000
TOTAL TRANSFERS	1,437,000	1,565,000	1,565,000	1,600,000	1,600,000	1,600,000
TOTAL GENERAL FUND	**12,223,001**	**13,689,850**	**13,612,055**	**15,062,931**	**13,670,546**	**13,670,546**
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2009						**545,887**
ACCUMULATED IN 2010						**752,525**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**1,298,412**
ENDING FUND BALANCE						**2,143,504**
TOTAL GENERAL FUND REQUIREMENTS						**17,112,462**

GENERAL FUND REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
MAYOR & CITY COUNCIL							
360 MISCELLANEOUS							
411.10	36909 Other Misc. Revenue	-	-	90	-	-	-
	TOTAL MISCELLANEOUS	-	-	90	-	-	-
	TOTAL MAYOR & CITY COUNCIL	**-**	**-**	**90**	**-**	**-**	**-**
COURT							
350 FINES & FORFEITS							
412.60	35101 Court Fines	49,900	42,000	48,853	47,000	47,000	47,000
	TOTAL FINES & FORFEITS	49,900	42,000	48,853	47,000	47,000	47,000
	TOTAL COURT	**49,900**	**42,000**	**48,853**	**47,000**	**47,000**	**47,000**
ATTORNEY							
360 MISCELLANEOUS REVENUES							
415.20	36909 Other Misc. Revenue	21,169	21,000	20,700	21,000	21,000	21,000
	TOTAL MISCELLANEOUS REVENUES	21,169	21,000	20,700	21,000	21,000	21,000
	TOTAL ATTORNEY	**21,169**	**21,000**	**20,700**	**21,000**	**21,000**	**21,000**
FINANCE OFFICE							
310 TAXES							
415.30	31101 Property Taxes	2,340,206	2,478,425	2,474,978	2,605,706	2,605,706	2,605,706
	31107 Mobile Home Taxes	1,495	1,500	1,428	1,400	1,400	1,400
	31300 Sales Tax and Use Tax	5,807,117	6,074,000	5,668,480	5,442,000	5,442,000	5,442,000
	31305 Sales Tax - Audits	68,330	-	40,377	-	-	-
	31400 Gross Rec & Business Tax	305,826	300,000	303,409	300,000	300,000	300,000
	31901 Penalty & Interest	2,584	1,000	3,792	3,000	3,000	3,000
	TOTAL TAXES	8,525,558	8,854,925	8,492,464	8,352,106	8,352,106	8,352,106
320 LICENSES & PERMITS							
415.30	32101 Alcoholic Bev License	55,625	56,000	55,905	58,000	58,000	58,000
	32106 Prof & Occupational	12,894	10,000	10,860	10,000	10,000	10,000
	32107 Amusements	3,768	3,400	3,425	3,400	3,400	3,400
	32111 Video Lottery License	21,400	21,000	16,150	18,000	18,000	18,000
	TOTAL LICENSES & PERMITS	93,687	90,400	86,340	89,400	89,400	89,400
330 INTERGOVERNMENTAL REVENUE							
415.30	33503 Bank Franchise Tax	194,684	125,000	54,973	60,000	60,000	60,000
	33508 Liquor Tax Reversion	154,458	105,000	126,522	125,000	125,000	125,000
	33900 Pmt. In Lieu of Taxes	19,251	17,500	18,324	18,000	18,000	18,000
	TOTAL INTERGOVERNMENTAL REVENUE	368,393	247,500	199,819	203,000	203,000	203,000

GENERAL FUND REVENUES

			ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
	360 MISCELLANEOUS REVENUE							
415.30	36100	Interest Earned	249,457	270,000	142,543	100,000	100,000	100,000
	36900	Payment in Lieu of Taxes	58	-	727	700	700	700
	36909	Other Misc. Revenue	21,373	8,600	14,372	10,500	10,500	10,500
	36910	Cash Short & Over	(3)	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE		270,885	278,600	157,642	111,200	111,200	111,200
	390 OTHER FINANCING SOURCES							
415.30	39101	Sale of General Fixed Assets	15,219	-	1,016	-	-	-
	39111	Transfer In - Municipal Utilities Fund	1,045,000	1,098,000	1,098,000	1,148,400	1,148,400	1,148,400
	39119	Transfer In - Solid Waste & Sewer Funds	254,800	251,600	251,600	244,165	244,165	244,165
	TOTAL OTHER FINANCING SOURCES		1,315,019	1,349,600	1,350,616	1,392,565	1,392,565	1,392,565
	TOTAL FINANCE OFFICE		**10,573,542**	**10,821,025**	**10,286,881**	**10,148,271**	**10,148,271**	**10,148,271**
	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	60	200	245	200	200	200
	TOTAL LICENSES & PERMITS REVENUE		60	200	245	200	200	200
	340 CHARGES FOR GOODS AND SERVICES							
419.60	34105	Sale of Maps and Publ	445	300	368	400	400	400
	TOTAL CHARGES FOR GOODS & SERVICES		445	300	368	400	400	400
	360 MISCELLANEOUS REVENUE							
419.60	36909	Other Misc. Revenue	759	200	226	200	200	200
	36910	Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE		759	200	226	200	200	200
	390 OTHER FINANCING SOURCES							
419.60	39101	Sale of General Fixed Assets	-	500	-	-	-	-
	TOTAL OTHER FINANCING SOURCES		-	500	-	-	-	-
	TOTAL ENGINEERING DEPARTMENT		**1,264**	**1,200**	**839**	**800**	**800**	**800**
	POLICE DEPARTMENT							
	330 INTERGOVERNMENTAL REVENUE							
421.00	33120	TSA Airport Grant	32,876	39,000	47,073	40,000	40,000	40,000
	33130	Title V Grant	20,036	35,000	35,000	35,000	35,000	35,000
	33140	JAIB Grant	-	-	-	-	-	-
	33141	Edward Byrne Grant	-	139,000	21,000	3,600	3,600	3,600
	33142	BPV Grant	2,440	-	3,150	-	-	-
	33144	ICAC Grant	1,665	500	1,072	-	-	-
	33402	COPS Grant	29,635	-	-	-	-	-
	33403	Highway Safety Grant	29,555	54,000	140,745	49,800	49,800	49,800
	33499	Other State Grants	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE		116,207	267,500	248,040	128,400	128,400	128,400
	340 CHARGES FOR GOODS AND SERVICES							
421.00	34201	Special Police Services	48,805	60,000	63,854	62,800	62,800	62,800
	TOTAL CHARGES FOR GOODS & SERVICES		48,805	60,000	63,854	62,800	62,800	62,800

GENERAL FUND REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
	350 FINES AND FORFEITS						
421.00	35103 Parking Fines	19,150	16,000	24,184	20,000	20,000	20,000
	TOTAL FINES AND FORFEITS	19,150	16,000	24,184	20,000	20,000	20,000
	360 MISCELLANEOUS REVENUE						
421.00	36710 DARE Donations	3,550	6,000	300	-	-	-
	36712 K-9 Donations	749	5,000	-	-	-	-
	36714 Explorer Donations	1,057	600	-	-	-	-
	36725 Camp Chance	3,625	6,000	13,284	-	-	-
	36909 Other Misc. Revenue	33,486	35,700	38,494	38,500	38,500	38,500
	36910 Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	42,467	53,300	52,078	38,500	38,500	38,500
	390 OTHER FINANCING SOURCES						
	39101 Sale of General Fixed Assets	2,046	-	895	-	-	-
	29102 Comp./Loss-Fixed Assets	-	-	250	-	-	-
	TOTAL OTHER FINANCING SOURCES	2,046	-	1,145	-	-	-
	TOTAL POLICE DEPARTMENT	**228,675**	**396,800**	**389,301**	**249,700**	**249,700**	**249,700**
	FIREFIGHTING						
	330 INTERGOVERNMENTAL REVENUE						
422.20	33113 FEMA Grants (SAFER & AFG)	15,342	77,500	103,189	253,900	253,900	253,900
	33115 Homeland Security Grant	2,974	-	43,438	-	-	-
	33401 Fire Protection Grant	38,939	-	40,758	-	-	-
	33512 Fire Ins Premium Reversion	68,390	62,000	68,000	68,000	68,000	68,000
	TOTAL INTERGOVERNMENTAL REVENUE	125,645	139,500	255,385	321,900	321,900	321,900
	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	4,300	-	-	-	-	-
	TOTAL CHARGES FOR GOODS & SERVICES	38,880	34,600	34,580	34,600	34,600	34,600
	360 MISCELLANEOUS REVENUE						
422.20	36700 Donations	49,902	4,000	-	-	-	
	36909 Other Misc. Revenue	27,600	27,000	28,757	11,000	11,000	11,000
	TOTAL MISCELLANEOUS REVENUE	77,502	31,000	28,757	11,000	11,000	11,000
	390 OTHER FINANCING SOURCES						
422.20	39101 Sale of General Fixed Assets	13	-	1,098	-	-	-
	TOTAL OTHER FINANCING SOURCES	13	-	1,098	-	-	-
	TOTAL FIREFIGHTING	**242,040**	**205,100**	**319,820**	**367,500**	**367,500**	**367,500**
	AMBULANCE						
	340 CHARGES FOR GOODS AND SERVICES						
422.91	34207 Ambulance Charges	697,146	670,000	765,518	765,000	765,000	765,000
	TOTAL CHARGES FOR GOODS & SERVICES	697,146	670,000	765,518	765,000	765,000	765,000
	360 MISCELLANEOUS REVENUE						
422.91	36909 Other Misc. Revenue	25,051	21,000	17,803	44,200	44,200	44,200
	TOTAL MISCELLANEOUS REVENUE	25,051	21,000	17,803	44,200	44,200	44,200
	TOTAL AMBULANCE	**722,197**	**691,000**	**783,321**	**809,200**	**809,200**	**809,200**
	PUBLIC WORKS DIRECTOR						
	390 OTHER FINANCING SOURCES						
430.10	39101 Sale of General Fixed Assets	-	-	47	-	-	-
	TOTAL OTHER FINANCING SOURCES	-	-	47	-	-	-
	TOTAL PUBLIC WORKS DIRECTOR	**-**	**-**	**47**	**-**	**-**	**-**

GENERAL FUND REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
STREET DEPARTMENT							
310	**TAXES**						
431.20	31204 Weed Assessments	3,938	1,700	3,400	2,000	2,000	2,000
	TOTAL TAXES	3,938	1,700	3,400	2,000	2,000	2,000
330	**INTERGOVERNMENTAL REVENUE**						
431.20	33506 Motor Vehicle License	86,568	87,000	89,337	90,000	90,000	90,000
	33507 State Highway & Bridge	270,567	275,000	290,216	290,000	290,000	290,000
	33801 County Road	23,002	23,000	23,000	23,000	23,000	23,000
	33803 Wheel Tax	6,912	6,000	5,445	6,100	6,100	6,100
	TOTAL INTERGOVERNMENTAL	387,049	391,000	407,998	409,100	409,100	409,100
340	**CHARGES FOR GOODS AND SERVICES**						
431.20	34309 Other	11,693	2,000	6,418	2,000	2,000	2,000
	TOTAL CHARGES FOR GOODS & SERVICES	11,693	2,000	6,418	2,000	2,000	2,000
360	**MISCELLANEOUS REVENUE**						
431.20	36301 Special Assessments	69,093	30,000	24,548	19,200	19,200	19,200
	36302 Int./Penalty Coll by County	15,994	10,000	13,340	10,800	10,800	10,800
	36909 Other Misc. Revenue	5,972	4,100	4,555	3,900	3,900	3,900
	TOTAL MISCELLANEOUS REVENUE	91,059	44,100	42,443	33,900	33,900	33,900
380	**ENTERPRISE OPERATING**						
431.20	38302 Penalty - Treas. Collections	323	-	-	-	-	-
	TOTAL ENTERPRISE OPERATING	323	-	-	-	-	-
390	**OTHER FINANCING SOURCES**						
431.20	39101 Sale of General Fixed Assets	487	-	19,984	-	-	-
	TOTAL OTHER FINANCING SOURCES	487	-	19,984	-	-	-
	TOTAL STREET DEPARTMENT	**494,549**	**438,800**	**480,243**	**447,000**	**447,000**	**447,000**
WATER RESOURCES							
360	**MISCELLANEOUS REVENUE**						
432.54	36301 Special Assessments	3,873	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	3,873	-	-	-	-	-
	TOTAL WATER RESOURCES	**3,873**	**-**	**-**	**-**	**-**	**-**
CEMETERY							
380	**ENTERPRISE OPERATING REVENUE**						
437.00	38601 Sale of Lots	63,850	50,000	40,924	40,000	40,000	40,000
	38602 Grave Digging Charges	58,904	58,000	59,818	58,000	58,000	58,000
	38603 Annual & Perpetual Care	3,640	3,000	2,676	2,500	2,500	2,500
	38607 Recording Fees	612	500	502	500	500	500
	38609 Other	5,720	4,000	5,558	5,000	5,000	5,000
	TOTAL ENTERPRISE OPERATING REVENUE	132,726	115,500	109,478	106,000	106,000	106,000
390	**OTHER FINANCING SOURCES**						
437.00	39101 Sale of General Fixed Assets	-	-	581	-	-	-
	TOTAL OTHER FINANCING SOURCES	-	-	581	-	-	-
	TOTAL CEMETERY	**132,726**	**115,500**	**110,059**	**106,000**	**106,000**	**106,000**
HEALTH REGULATION & INSPECTION							
320	**LICENSES AND PERMITS**						
441.30	32102 Health Permits	25	-	-	-	-	-
	TOTAL LICENSES AND PERMITS	25	-	-	-	-	-
	TOTAL HEALTH REGULATION & INSPECTION	**25**	**-**	**-**	**-**	**-**	**-**

GENERAL FUND REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
ANIMAL CONTROL							
340 CHARGES FOR GOODS AND SERVICES							
441.43	34505 Animal Control & Shelter Fees	2,760	2,000	2,120	2,000	2,000	2,000
	TOTAL CHARGES FOR GOODS & SERVICES	2,760	2,000	2,120	2,000	2,000	2,000
	ANIMAL CONTROL	**2,760**	**2,000**	**2,120**	**2,000**	**2,000**	**2,000**
FORESTRY							
320 LICENSES & PERMITS							
452.40	32109 Other	20	-	18	-	-	-
	TOTAL LICENSES & PERMITS	20	-	18	-	-	-
360 MISCELLANEOUS REVENUE							
452.40	36700 Donations	-	-	9,600	-	-	-
	36909 Other Misc. Revenue	3,876	3,500	6,080	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE	3,876	3,500	15,680	3,500	3,500	3,500
	TOTAL FORESTRY	**3,896**	**3,500**	**15,698**	**3,500**	**3,500**	**3,500**
LIBRARY							
330 INTERGOVERNMENTAL REVENUE							
455.00	33143 John Adams Unbound	2,500	-	-	-	-	-
	33812 Hamlin County Revenue	250	250	250	250	250	250
	TOTAL INTERGOVERNMENTAL REVENUE	2,750	250	250	250	250	250
340 CHARGES FOR GOODS & SERVICES							
455.00	34715 LATI Service Agreement	1,245	1,250	1,250	1,250	1,250	1,250
	TOTAL CHARGES FOR GOODS & SERVICES	1,245	1,250	1,250	1,250	1,250	1,250
360 MISCELLANEOUS REVENUE							
455.00	36909 Other Misc. Revenue	-	-	-	300	300	300
	36910 Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	-	-	-	300	300	300
390 OTHER FINANCING SOURCES							
455.00	39101 Sale of General Fixed Assets	139	-	168	-	-	-
	TOTAL OTHER FINANCING SOURCES	139	-	168	-	-	-
	TOTAL LIBRARY	**4,134**	**1,500**	**1,668**	**1,800**	**1,800**	**1,800**
PLANNING AND ZONING DEVELOPMENT SERVICES							
320 LICENSES AND PERMITS							
465.12	32201 Building Permits	127,988	130,000	83,903	84,000	84,000	84,000
	32205 Excavation Permits	2,780	1,500	1,500	1,500	1,500	1,500
	32210 Moving Permits	1,650	1,000	675	500	500	500
	32211 Sign Permits	2,750	2,000	2,150	2,000	2,000	2,000
	TOTAL LICENSES AND PERMITS	135,168	134,500	88,228	88,000	88,000	88,000
340 CHARGES FOR GOODS AND SERVICES							
465.12	34103 Zoning & Subdivision Fees	7,697	10,000	6,864	5,000	5,000	5,000
	34901 Penalty & Interest	28	-	9	-	-	-
	TOTAL CHARGES FOR GOODS & SERVICES	7,725	10,000	6,873	5,000	5,000	5,000
360 MISCELLANEOUS REVENUE							
465.12	36909 Other Misc. Revenue	8,976	11,000	8,678	8,100	8,100	8,100
	36910 Cash Short & Over	(10)	-	20	-	-	-
	TOTAL MISCELLANEOUS REVENUE	8,966	11,000	8,698	8,100	8,100	8,100
	TOTAL PLANNING & ZONING SERVICES	**151,859**	**155,500**	**103,799**	**101,100**	**101,100**	**101,100**
TOTAL GENERAL FUND		**12,632,609**	**12,894,925**	**12,563,439**	**12,304,871**	**12,304,871**	**12,304,871**
ESTIMATED FUND BALANCE 12-31-09							**4,937,876**
MEANS OF FINANCE - SUBTOTAL							**17,242,747**
LESS 5% UNEXPENDABLE PROPERTY TAXES							**(130,285)**
TOTAL GENERAL FUND MEANS OF FINANCE							**17,112,462**

SPECIAL REVENUE FUNDS

PARK AND RECREATION
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
201 PARKS AND RECREATION FUND						
450 CULTURE & RECREATION						
451.21 Supervision	178,924	188,250	185,598	198,550	197,350	197,350
451.23 Recreation	246,056	300,300	286,852	302,750	295,750	295,750
451.25 Golf Course	434,848	490,450	480,210	512,500	512,500	512,500
451.26 Family Aquatics Center	263,306	292,750	269,843	290,700	282,000	282,000
451.27 Softball/Baseball Complex	39,616	21,800	20,927	34,400	29,400	29,400
451.28 Auditorium	86,613	101,150	96,782	98,150	91,900	91,900
451.34 Zoo	663,891	758,050	709,240	831,500	775,100	775,100
451.35 Ice Arena	77,849	82,200	82,504	87,150	87,150	87,150
451.42 Park System	426,462	469,150	461,539	464,900	439,900	439,900
451.47 City Park & Camping	70,620	85,650	80,623	112,150	112,150	112,150
TOTAL PARKS AND RECREATION	**2,488,185**	**2,789,750**	**2,674,118**	**2,932,750**	**2,823,200**	**2,823,200**
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2009						**95,975**
ACCUMULATED IN 2010						**148,208**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**244,183**
ENDING FUND BALANCE						**59,884**
TOTAL PARKS AND RECREATION FUND REQUIREMENTS						**3,127,267**

PARK AND RECREATION
REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
	PARKS AND RECREATION SUPERVISION						
	360 MISCELLANEOUS REVENUE						
451.21	36100 Interest Earned	36,077	38,000	21,982	21,000	21,000	21,000
	36211 Thunder Road Lease Inc.	8,950	7,000	8,858	8,500	8,500	8,500
	36909 Other Misc. Revenue	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	45,027	45,000	30,840	29,500	29,500	29,500
	390 OTHER FINANCING SOURCES						
451.21	39101 Sale of General Fixed Assets	2,217	-	-	-	-	-
	39112 Transfer In - General Fund	1,250,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
	39113 Transfer In - BBB Sales Tax Fund	68,000	68,000	68,000	68,000	68,000	68,000
	TOTAL OTHER FINANCING SOURCES	1,320,217	1,418,000	1,418,000	1,418,000	1,418,000	1,418,000
	TOTAL SUPERVISION	**1,365,244**	**1,463,000**	**1,448,840**	**1,447,500**	**1,447,500**	**1,447,500**
	RECREATION PROGRAMS						
	340 CHARGES FOR GOODS AND SERVICES						
451.23	34703 Senior Games	387	300	300	300	300	300
	34730 Fees - Basketball - Youth	8,488	10,000	12,792	11,000	11,000	11,000
	34731 Fees - Playground Adventures	4,604	4,300	3,955	4,000	4,000	4,000
	34732 Fees - Baseball	14,155	13,000	14,106	13,500	13,500	13,500
	34733 Fees - Basketball - Adult	20,527	20,000	20,550	20,000	20,000	20,000
	34735 Fees - Senior Programs	-	-	490	500	500	500
	34736 Fees - Youth Track	1,047	900	1,217	1,000	1,000	1,000
	34737 Fees - Girls Softball	8,101	7,000	7,321	7,000	7,000	7,000
	34738 Fees - Golf Lessons	2,816	2,500	3,679	3,000	3,000	3,000
	34739 Fees - Gymnastics	2,240	2,000	2,354	2,000	2,000	2,000
	34740 Fees - Pottery	5,311	4,500	4,778	4,500	4,500	4,500
	34741 Fees - Tennis League	1,100	800	680	700	700	700
	34742 Fees - Recreation 101	66	200	-	-	-	-
	34743 Fees - Indoor Park	123	400	147	200	200	200
	34744 Fees - Tennis	4,925	4,000	5,640	5,000	5,000	5,000
	34745 Fees - Volleyball	4,933	3,500	4,775	4,500	4,500	4,500
	34747 Fees - Archery	1,925	1,500	2,132	1,900	1,900	1,900
	34748 Fees - Gym	44	-	-	-	-	-
	34749 Fees - Road Trips	3,815	3,000	3,074	3,000	3,000	3,000
	34750 Birthday Parties	925	300	970	800	800	800
	34751 Fees - Open Art	3,873	3,000	2,285	3,000	3,000	3,000
	34753 Youth Roller Hockey	28	-	-	-	-	-
	34754 Fees - Band	585	500	-	-	-	-
	34755 Skate Park Admission Fee	481	300	269	200	200	200
	34756 Fees - Adult Golf Lessons	1,241	700	708	700	700	700
	34757 Fees - Youth Golf League	1,565	1,500	1,675	1,500	1,500	1,500
	34758 Fees - Youth Volleyball	2,080	1,500	1,200	1,200	1,200	1,200
	34759 Indoor Soccer League	2,010	2,500	1,985	2,000	2,000	2,000
	TOTAL CHARGES FOR GOODS & SERVICES	97,395	88,200	97,082	91,500	91,500	91,500

PARK AND RECREATION
REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
	360 MISCELLANEOUS REVENUE						
451.23	36700 Donations	9,676	33,000	35,716	27,600	27,600	27,600
	36909 Other Misc. Revenue	4	100	50	100	100	100
	36910 Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	9,680	33,100	35,766	27,700	27,700	27,700
	TOTAL RECREATIONAL PROGRAMS	**107,075**	**121,300**	**132,848**	**119,200**	**119,200**	**119,200**
	GOLF COURSE						
	340 CHARGES FOR GOODS AND SERVICES						
451.25	34701 Golf Fees/Membership Fees	451,100	430,000	480,423	475,000	475,000	475,000
	34707 Cart Storage	27,588	27,000	28,139	28,000	28,000	28,000
	TOTAL CHARGES FOR GOODS & SERVICES	478,688	457,000	508,562	503,000	503,000	503,000
	360 MISCELLANEOUS REVENUE						
451.25	36700 Donations	-	-	-	-	-	-
	36909 Other Misc. Revenue	5,042	4,000	5,000	5,000	5,000	5,000
	36910 Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	5,042	4,000	5,000	5,000	5,000	5,000
	390 OTHER FINANCING SOURCES						
451.25	39101 Sale of General Fixed Assets	49	-	7	-	-	-
	TOTAL OTHER FINANCING SOURCES	49	-	7	-	-	-
	TOTAL GOLF COURSE	**483,779**	**461,000**	**513,569**	**508,000**	**508,000**	**508,000**
	FAMILY AQUATIC CENTER-OUTDOOR						
	340 CHARGES FOR GOODS AND SERVICES						
451.26	34702 Swimming Pool Fees	144,178	130,000	133,274	140,000	140,000	140,000
	34704 Concessions	46,260	40,000	40,760	40,000	40,000	40,000
	34711 Ice Arena/Pool Rental	4,488	4,800	3,873	4,000	4,000	4,000
	34713 Aquatic Fees/Swim Class	21,676	19,000	18,823	18,000	18,000	18,000
	TOTAL CHARGES FOR GOODS & SERVICES	216,602	193,800	196,730	202,000	202,000	202,000
	360 MISCELLANEOUS REVENUE						
451.26	36700 Donations	130	-	100	-	-	-
	36909 Other Misc. Revenue	3,112	1,000	1,707	1,500	1,500	1,500
	36910 Cash Short & Over	62	-	76	-	-	-
	TOTAL MISCELLANEOUS REVENUE	3,304	1,000	1,883	1,500	1,500	1,500
	TOTAL AQUATIC CENTER - OUTDOOR	**219,906**	**194,800**	**198,613**	**203,500**	**203,500**	**203,500**
	BASEBALL/SOFTBALL COMPLEX						
	360 MISCELLANEOUS REVENUE						
451.27	36201 Rental - Lights	5,763	5,000	5,123	5,000	5,000	5,000
	36700 Donations	-	-	-	3,000	3,000	3,000
	36909 Other Misc. Revenue	8,710	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	14,473	5,000	5,123	8,000	8,000	8,000
	TOTAL BASEBALL/SOFTBALL COMPLEX	**14,473**	**5,000**	**5,123**	**8,000**	**8,000**	**8,000**
	AUDITORIUM						
	340 CHARGES FOR GOODS AND SERVICES						
451.28	34705 Auditorium Use Charges	5,976	4,000	4,602	4,000	4,000	4,000
	TOTAL CHARGES FOR GOODS & SERVICES	5,976	4,000	4,602	4,000	4,000	4,000
	360 MISCELLANEOUS REVENUE						
451.28	36202 Rentals - Equipment	58	50	91	50	50	50
	36909 Other Misc. Revenue	466	450	489	450	450	450
	TOTAL MISCELLANEOUS REVENUE	524	500	580	500	500	500
	TOTAL AUDITORIUM	**6,500**	**4,500**	**5,182**	**4,500**	**4,500**	**4,500**
	ZOO						
	330 INTERGOVERNMENTAL REVENUE						
451.34	33107 IMLS Zoo Grant	3,183	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	3,183	-	-	-	-	-
	340 CHARGES FOR GOODS AND SERVICES						
451.34	34700 Zoo - User Fees	120,520	108,000	124,447	125,000	125,000	125,000
	34702 Fees - Admission & Program	14,366	12,000	15,853	15,000	15,000	15,000
	TOTAL CHARGES FOR GOODS & SERVICES	134,886	120,000	140,300	140,000	140,000	140,000

PARK AND RECREATION
REVENUES

			ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
	360 MISCELLANEOUS REVENUE							
451.34	36206	Rentals - Trailer Court/House	4,950	4,800	5,000	4,800	4,800	4,800
	36700	Donations	75,762	102,550	76,311	90,345	90,345	90,345
	36909	Other Misc. Revenue	37	200	726	900	900	900
	36910	Cash Short & Over	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE		80,749	107,550	82,037	96,045	96,045	96,045
	390 OTHER FINANCING SOURCES							
451.34	39101	Sale of General Fixed Assets	300	1,000	533	1,000	1,000	1,000
	TOTAL OTHER FINANCING SOURCES		300	1,000	533	1,000	1,000	1,000
	TOTAL ZOO		**219,118**	**228,550**	**222,870**	**237,045**	**237,045**	**237,045**
ICE ARENA								
	340 CHARGES FOR GOODS AND SERVICES							
451.35	34711	Rentals - Ice Arena	1,961	2,000	1,934	1,800	1,800	1,800
	34712	Season & Daily Tickets	11,021	10,000	11,066	10,500	10,500	10,500
	TOTAL CHARGES FOR GOODS & SERVICES		12,982	12,000	13,000	12,300	12,300	12,300
	360 MISCELLANEOUS REVENUE							
451.35	36909	Other Misc. Revenue	-	-	-	-	-	-
	36910	Cash Short & Over	27	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE		27	-	-	-	-	-
	TOTAL ICE ARENA		**13,009**	**12,000**	**13,000**	**12,300**	**12,300**	**12,300**
PARK SYSTEMS								
	360 MISCELLANEOUS REVENUE							
451.42	36200	Rentals - Buildings	1,086	800	1,432	1,000	1,000	1,000
	36205	Garden Site Rentals	2,112	2,100	2,162	2,100	2,100	2,100
	36207	Derby Downs Rental	651	700	403	500	500	500
	36700	Donations	-	350	345	350	350	350
	36713	Donations - Park Development	14,095	-	-	-	-	-
	36909	Other Misc Revenue	4,052	3,500	3,468	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE		21,996	7,450	7,810	7,450	7,450	7,450
	390 OTHER FINANCING SOURCES							
451.42	39101	Sale of General Fixed Assets	-	-	711	-	-	-
	TOTAL OTHER FINANCING SOURCES		-	-	711	-	-	-
	TOTAL PARK SYSTEMS		**21,996**	**7,450**	**8,521**	**7,450**	**7,450**	**7,450**
CITY PARK AND CAMPING								
	360 MISCELLANEOUS REVENUE							
451.47	36200	Bldg Rental	575	500	391	400	400	400
	36203	Campground Rental	76,140	62,000	83,721	80,000	80,000	80,000
	36204	Other	2,530	2,500	2,255	2,300	2,300	2,300
	36909	Other Misc. Revenue	-	50	67	50	50	50
	36910	Cash Short & Over	-	-	-	-	-	-
	OTHER MISCELLANEOUS REVENUE		79,245	65,050	86,434	82,750	82,750	82,750
	TOTAL CITY PARK AND CAMPING		**79,245**	**65,050**	**86,434**	**82,750**	**82,750**	**82,750**
	TOTAL PARKS AND RECREATION		**2,530,345**	**2,562,650**	**2,635,000**	**2,630,245**	**2,630,245**	**2,630,245**
	ESTIMATED FUND BALANCE 12-31-09							**497,022**
	TOTAL PARKS & RECREATION MEANS OF FINANCE							**3,127,267**

SPECIAL 1% SALES TAX (BBB)
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
203 SPECIAL 1% SALES TAX (BBB) FUND						
490 OTHER						
490.10 Conven & Visitors Bureau	302,035	346,600	333,788	351,600	351,600	351,600
490.11 Watertown Promotions - Chamber	73,262	87,950	78,728	87,950	87,950	87,950
490.13 Other	238,000	238,000	238,000	238,000	238,000	238,000
TOTAL 1% SALES TAX (BBB)	**613,297**	**672,550**	**650,516**	**677,550**	**677,550**	**677,550**
ENDING FUND BALANCE						**47,331**
TOTAL BBB SALES TAX FUND REQUIREMENTS						**724,881**

SPECIAL 1% SALES TAX (BBB)
REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
SPECIAL 1% SALES TAX							
310 TAXES							
490.00	31301 Bed, Board & Booze Tax	638,883	654,000	618,000	600,000	600,000	600,000
	31305 Sales Tax - Audits	536	-	1,473	-	-	-
	TOTAL TAXES	639,419	654,000	619,473	600,000	600,000	600,000
360 MISCELLANEOUS REVENUE							
490.00	36100 Interest Earned	6,310	4,000	4,100	4,000	4,000	4,000
	36909 Other Misc. Revenue	1,597	-	804	-	-	-
	TOTAL MISCELLANEOUS REVENUE	7,907	4,000	4,904	4,000	4,000	4,000
	TOTAL SPECIAL 1% SALES TAX	**647,326**	**658,000**	**624,377**	**604,000**	**604,000**	**604,000**
	ESTIMATED FUND BALANCE 12-31-09						**120,881**
	TOTAL SPECIAL 1% SALES TAX FUND MEANS OF FINANCE						**724,881**

COMMUNITY RECREATION CENTER
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
204 COMMUNITY RECREATION FUND						
450 CULTURE AND RECREATION						
451.22 Community Recreation Center	757,178	797,000	805,648	803,000	803,000	803,000
TOTAL RECREATION & CIVIC CENTER	**757,178**	**797,000**	**805,648**	**803,000**	**803,000**	**803,000**
CAPITAL OUTLAY ACCUMULATION:						
CARRIED OVER FROM 2009						**18,000**
ACCUMULATED IN 2010						**22,400**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**40,400**
ENDING FUND BALANCE						**135,255**
TOTAL RECREATION & CIVIC CENTER REQUIREMENTS						**978,655**

COMMUNITY RECREATION CENTER
REVENUES

		ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
CIVIC AND RECREATION CENTER							
340 CHARGES FOR GOODS AND SERVICES							
451.22	34701 Golf Fees/Membership Fees	455,062	463,000	489,500	485,000	485,000	485,000
	34702 Fees - Admission & Program	156,337	151,500	158,000	156,000	156,000	156,000
	34706 H.B/R.B Court Fees	960	1,500	760	1,000	1,000	1,000
	34709 Other	7,757	8,000	8,000	8,000	8,000	8,000
	34710 Swim Pass Revenue	6,182	8,000	7,000	8,000	8,000	8,000
	34711 Rentals - Pool (School)	20,173	20,000	20,240	20,000	20,000	20,000
	34713 Aquatic Fees/Swim Class	32,787	34,500	34,000	37,000	37,000	37,000
	34714 Enrollment Fee for Bldg	18,250	18,000	13,000	18,000	18,000	18,000
	34717 Merchandise Revenue	13,443	15,000	16,000	16,000	16,000	16,000
	TOTAL CHARGES FOR GOODS & SERVICES	710,951	719,500	746,500	749,000	749,000	749,000
360 MISCELLANEOUS REVENUE							
451.22	36100 Interest Earned	8,955	10,000	6,000	6,500	6,500	6,500
	36200 Rentals - Buildings	11,514	12,000	12,000	12,000	12,000	12,000
	36700 Donations	9,789	4,500	4,500	4,500	4,500	4,500
	36909 Other Misc. Revenue	8,226	11,000	6,000	11,000	11,000	11,000
	36910 Cash Short & Over	(9)	-	1	-	-	-
	TOTAL MISCELLANEOUS REVENUE	38,475	37,500	28,501	34,000	34,000	34,000
390 OTHER FINANCING SOURCES							
451.22	39101 Sales of General Fixed Assets	51	-	-	-	-	-
	39112 Transfer In - General Fund	10,000	25,000	25,000	20,000	20,000	20,000
	TOTAL OTHER FINANCING SOURCES	10,051	25,000	25,000	20,000	20,000	20,000
	TOTAL CIVIC & RECREATION CENTER	**759,477**	**782,000**	**800,001**	**803,000**	**803,000**	**803,000**
	ESTIMATED FUND BALANCE 12-31-09						**175,655**
	TOTAL CIVIC & RECREATION CENTER FUND MEANS OF FINANCE						**978,655**

CASUALTY RESERVE EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
205 CASUALTY RESERVE FUND						
490 OTHER						
495.00 Casualty Reserve Fund	34,033	90,000	-	91,400	91,400	91,400
TOTAL CASUALTY RESERVE FUND	**34,033**	**90,000**	**-**	**91,400**	**91,400**	**91,400**
ENDING FUND BALANCE						**-**
TOTAL CASUALTY RESERVE REQUIREMENTS						**91,400**

CASUALTY RESERVE REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
CASUALTY RESERVE						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	340	3,150	2,623	2,500	2,500	2,500
36909 Other Misc. Revenue	19,971	-	-	-	-	
TOTAL MISCELLANEOUS REVENUE	20,311	3,150	2,623	2,500	2,500	2,500
TOTAL CASUALTY RESERVE	**20,311**	**3,150**	**2,623**	**2,500**	**2,500**	**2,500**
ESTIMATED FUND BALANCE 12-31-09						88,900
TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE						**91,400**

LIBRARY BUILDING EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
206 LIBRARY BUILDING FUND						
450 CULTURE AND RECREATION						
455.05 Library Building Fund	475,114	-	-	-	-	-
TOTAL LIBRARY BUILDING FUND	**475,114**	**-**	**-**	**-**	**-**	**-**
ENDING FUND BALANCE						
TOTAL LIBRARY BUILDING FUND REQUIREMENTS						**-**

LIBRARY BUILDING REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
LIBRARY BUILDING FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	24,043	-	-	-	-	-
36700 Donation	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	**24,043**	**-**	**-**	**-**	**-**	**-**
390 OTHER FINANCING SOURCES						
39121 Bond Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL LIBRARY BUILDING FUND	**24,043**	**-**	**-**	**-**	**-**	**-**
ESTIMATED FUND BALANCE 12-31-09						
TOTAL LIBRARY BUILDING FUND MEANS OF FINANCE						**-**

CAPITAL IMPROVEMENT EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
212 CAPITAL IMPROVEMENT FUND						
420 PUBLIC SAFETY						
420.84 Public Safety Improvements	43,616	2,159,000	421,072	11,987,200	11,954,200	11,954,200
TOTAL PUBLIC SAFETY	43,616	2,159,000	421,072	11,987,200	11,954,200	11,954,200
430 PUBLIC WORKS						
431.80 Street System Improvements	1,812,573	1,420,000	1,929,916	2,615,000	2,615,000	2,615,000
432.80 Storm Sewer & Flood Control Projects	1,284,413	1,365,000	4,286,637	450,000	450,000	450,000
TOTAL PUBLIC WORKS	3,096,986	2,785,000	6,216,553	3,065,000	3,065,000	3,065,000
450 CULTURE & RECREATION						
451.82 Recreational Facility Improvements	853,564	911,000	2,460,027	1,458,540	1,458,540	1,458,540
TOTAL CULTURE & RECREATION	853,564	911,000	2,460,027	1,458,540	1,458,540	1,458,540
460 URBAN REDEVELOPMENT & HOUSING						
465.83 Industrial Park Infrastructure, Sr. Center	955,847	540,000	1,034,684	430,000	430,000	430,000
TOTAL URBAN REDEVELOPMENT & HOUSING	955,847	540,000	1,034,684	430,000	430,000	430,000
470 DEBT SERVICE						
470.00 Debt Service Payments	1,149,676	1,246,900	1,215,909	1,247,480	1,247,480	1,247,480
TOTAL DEBT SERVICE	1,149,676	1,246,900	1,215,909	1,247,480	1,247,480	1,247,480
490 OTHER						
490.00 Transfers Out	115,000	478,400	478,400	817,200	382,000	382,000
TOTAL OTHER	115,000	478,400	478,400	817,200	382,000	382,000
TOTAL CAPITAL IMPROVEMENT FUND	**6,214,689**	**8,120,300**	**11,826,645**	**19,005,420**	**18,537,220**	**18,537,220**
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2009						**3,256,500**
ACCUMULATED IN 2010						**3,940,865**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**7,197,365**
ENDING FUND BALANCE						**499,799**
TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS						**26,234,384**

CAPITAL IMPROVEMENT REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
CAPITAL IMPROVEMENT FUND						
310 TAXES						
31302 Sales Tax and Use Tax	5,805,582	6,074,000	5,660,000	5,442,000	5,442,000	5,442,000
31305 Sales Taxes - Audits	60,405	-	29,143	-	-	-
TOTAL TAXES	5,865,987	6,074,000	5,689,143	5,442,000	5,442,000	5,442,000
330 INTERGOVERNMENTAL REVENUES						
33113 FEMA Grant	-	-	-	2,374,360	2,374,360	2,374,360
33117 Assistance to Rural Law Enforcement Grant	-	-	-	1,156,600	1,156,600	1,156,600
33118 FAA Grant	-	-	-	1,000,000	1,000,000	1,000,000
33119 EECBG Energy Grant	-	-	-	90,800	90,800	90,800
33124 TEA - 21 Grant	-	-	902,000	250,000	250,000	250,000
33143 EDI Grants	-	-	196,000	-	-	-
33406 State STP Funds	939,861	-	-	350,000	350,000	350,000
33499 Other State Grants	-	1,900	6,350	45,000	45,000	45,000
TOTAL INTERGOVERNMENTAL REVENUES	939,861	1,900	1,104,350	5,266,760	5,266,760	5,266,760
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	956,337	938,000	860,182	790,000	790,000	790,000
36700 Donations	67,119	107,000	84,367	435,750	435,750	435,750
36909 Other Misc. Revenue	17,090	-	2	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,040,546	1,045,000	944,551	1,225,750	1,225,750	1,225,750
390 OTHER FINANCING SOURCES						
39116 Transfer In - Park and Rec	-	-	56,947	-	-	-
39117 Transfer In	1,208,106	-	-	-	-	-
39121 Bond Proceeds	525,041	2,055,000	3,590,000	-	-	-
TOTAL OTHER FINANCING SOURCES	1,733,147	2,055,000	3,646,947	-	-	-
TOTAL CAPITAL IMPROVEMENT FUND	**9,579,541**	**9,175,900**	**11,384,991**	**11,934,510**	**11,934,510**	**11,934,510**
ESTIMATED FUND BALANCE 12-31-09						**14,299,874**
TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE						**26,234,384**

E-911
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
214 E-911 FUND						
420 PUBLIC SAFETY						
421.51 E-911	507,171	724,350	583,011	598,850	598,850	598,850
TOTAL E-911	**507,171**	**724,350**	**583,011**	**598,850**	**598,850**	**598,850**
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2009						**18,100**
ACCUMULATED IN 2010						**26,450**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**44,550**
ENDING FUND BALANCE						**140,038**
TOTAL E-911 REQUIREMENTS						**783,438**

E-911
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
E-911 FUND						
310 TAXES						
31600 Telephone Surcharge	264,102	265,000	265,187	265,000	265,000	265,000
TOTAL TAXES	264,102	265,000	265,187	265,000	265,000	265,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	9,688	9,000	6,200	6,000	6,000	6,000
36703 County Contribution	105,600	151,600	151,600	151,600	151,600	151,600
36909 Other Misc. Revenue	40	5,000	7,085	8,900	8,900	8,900
TOTAL MISCELLANEOUS REVENUE	115,328	165,600	164,885	166,500	166,500	166,500
390 OTHER FINANCING SOURCES						
39113 Transfer In - Capital Improvement Fund	115,000	160,000	160,000	160,000	160,000	160,000
TOTAL OTHER FINANCING SOURCES	115,000	160,000	160,000	160,000	160,000	160,000
TOTAL E-911	**494,430**	**590,600**	**590,072**	**591,500**	**591,500**	**591,500**
ESTIMATED FUND BALANCE 12-31-09						**191,938**
TOTAL E-911 FUND MEANS OF FINANCE						**783,438**

LIBRARY FINES EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
226 LIBRARY FINES FUND						
450 CULTURE AND RECREATION						
455.06 Library Fines Fund	16,351	22,610	23,414	44,819	44,819	94,819
TOTAL LIBRARY FINES FUND	**16,351**	**22,610**	**23,414**	**44,819**	**44,819**	**94,819**
CAPITAL OUTLAY ACCUMULATIONS:						
CARRIED OVER FROM 2009						**5,750**
ACCUMULATED IN 2010						**6,913**
SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS						**12,663**
ENDING FUND BALANCE						**411,633**
TOTAL LIBRARY FINES FUND REQUIREMENTS						**519,115**

LIBRARY FINES REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
LIBRARY FINES FUND						
330 INTERGOVERNMENTAL REVENUES						
33122 Inter-library Loan Postage Program	338	4,000	856	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	338	4,000	856	-	-	-
350 FINES & FORFEITS						
35102 Library Fines	18,032	15,000	19,838	15,000	15,000	15,000
TOTAL FINES & FORFEITS	18,032	15,000	19,838	15,000	15,000	15,000
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	18,437	19,000	13,060	12,000	12,000	12,000
36700 Donations	9,644	-	1,677	-	-	-
36909 Other Misc. Revenue	15,129	13,500	15,430	15,000	15,000	15,000
36910 Cash Short & Over	49	-	54	-	-	-
TOTAL MISCELLANEOUS REVENUE	43,259	32,500	30,221	27,000	27,000	27,000
TOTAL LIBRARY FINES FUND	**61,629**	**51,500**	**50,915**	**42,000**	**42,000**	**42,000**
ESTIMATED FUND BALANCE 12-31-09						**477,115**
TOTAL LIBRARY FINES FUND MEANS OF FINANCE						**519,115**

URBAN RENEWAL EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
272 URBAN RENEWAL FUND						
460 CONSERVATION AND DEVELOPMENT						
441.00 Urban Renewal Fund	74,448	84,150	64,565	90,110	90,110	90,110
TOTAL URBAN RENEWAL FUND	**74,448**	**84,150**	**64,565**	**90,110**	**90,110**	**90,110**
ENDING FUND BALANCE						**54,467**
TOTAL REVOLVING LOAN REQUIREMENTS						**144,577**

URBAN RENEWAL REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
URBAN RENEWAL FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	8,347	1,000	4,429	2,000	2,000	2,000
36200 Rentals-Buildings	2,600	2,400	2,400	2,400	2,400	2,400
36301 Special Assessments	44,779	41,400	41,639	44,300	44,300	44,300
36302 Int/Penalty Collected	13	-	122	-	-	-
36909 Other Misc. Revenue	150	-	-	-	-	-
36912 Principal Coll by Bank	18,685	25,100	16,470	14,000	14,000	14,000
36913 Interest Coll by Bank	968	1,600	753	600	600	600
TOTAL MISCELLANEOUS REVENUE	75,542	71,500	65,813	63,300	63,300	63,300
TOTAL URBAN RENEWAL FUND	**75,542**	**71,500**	**65,813**	**63,300**	**63,300**	**63,300**
ESTIMATED FUND BALANCE 12-31-09						**81,277**
TOTAL URBAN RENEWAL FUND MEANS OF FINANCE						**144,577**

SIOUX RIVER PROJECT EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
273 SIOUX RIVER PROJECT PHASE VI FUND						
462 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Project	377,589	421,100	460,845	487,643	485,943	485,943
TOTAL SIOUX RIVER PROJECT	**377,589**	**421,100**	**460,845**	**487,643**	**485,943**	**485,943**
ENDING FUND BALANCE						**17,138**
TOTAL SIOUX RIVER PROJECT REQUIREMENTS						**503,081**
274 SIOUX RIVER PROJECT PHASE V FUND						
462 CONSERVATION AND DEVELOPMENT						
462.10 Sioux River Project	160,359	-	-	-	-	-
TOTAL SIOUX RIVER PROJECT	**160,359**	**-**	**-**	**-**	**-**	**-**
ENDING FUND BALANCE						
TOTAL SIOUX RIVER PROJECT REQUIREMENTS						**-**

SIOUX RIVER PROJECT REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
330 INTERGOVERNMENTAL REVENUE						
33121 EPA Section 319 Grant	38,703	235,000	210,210	301,087	301,087	301,087
33499 Other State Grants	27,625	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	66,328	235,000	210,210	301,087	301,087	301,087
360 MISCELLANEOUS REVENUE						
36701 Contributions	-	-	-	-	-	-
36704 LKWPD Contributions	2,086	35,000	67,971	54,943	54,943	54,943
36706 Cod Co Conservation Distr Contr	-	-	-	-	-	-
36906 Recovery of Direct Expense	-	-	-	-	-	-
36909 Other Misc. Revenue	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	2,086	35,000	67,971	54,943	54,943	54,943
390 OTHER FINANCING SOURCES						
39112 Transfer In-General Fund	146,670	140,000	140,000	50,000	50,000	50,000
39120 Trans In	153,473	-	-	90,000	90,000	90,000
39406 SRF Loan Proceeds	58,747	58,750	-	-	-	-
TOTAL OTHER FINANCING SOURCES	358,890	198,750	140,000	140,000	140,000	140,000
TOTAL SIOUX RIVER WATERSHED PHASE VI	**427,304**	**468,750**	**418,181**	**496,030**	**496,030**	**496,030**
ESTIMATED FUND BALANCE 12-31-09						**7,051**
TOTAL SIOUX RIVER WATERSHED PROJECT PHASE VI MEANS OF FINANCE						**503,081**
330 INTERGOVERNMENTAL REVENUE						
33121 EPA Section 319 Grant	29,688	-	-	-	-	-
33499 Other State Grants	27,740	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	57,428	-	-	-	-	-
360 MISCELLANEOUS REVENUE						
36701 Contributions	-	-	-	-	-	-
36703 County Contributions	-	-	-	-	-	-
36704 LKWPD Contributions	6,826	-	-	-	-	-
36706 Cod Co Conservation Distr Contr	-	-	-	-	-	-
36906 Recovery of Direct Expense	-	-	-	-	-	-
36909 Other Misc.	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	6,826	-	-	-	-	-
390 OTHER FINANCING SOURCES						
39112 Transfer In-General Fund	13,330	-	-	-	-	-
39120 Trans In	-	-	-	-	-	-
39406 SRF Loan Proceeds	5,470	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	18,800	-	-	-	-	-
TOTAL SIOUX RIVER WATERSHED PHASE V	**83,054**	**-**	**-**	**-**	**-**	**-**
ESTIMATED FUND BALANCE 12-31-09						**-**
TOTAL SIOUX RIVER WATERSHED PROJECT PHASE V MEANS OF FINANCE						**-**

TIF 1
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
275 TAX INCREMENT FINANCING FUND1 (TIF1)						
490 OTHER						
490.00 Tax Increment Financing Fund	169,267	166,000	165,752	163,000	163,000	163,000
TOTAL TIF	**169,267**	**166,000**	**165,752**	**163,000**	**163,000**	**163,000**
ENDING FUND BALANCE						**(2,271,033)**
TOTAL TIF REQUIREMENTS						**(2,108,033)**

TIF 1
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
TAX INCREMENT FINANCING FUND 1 (TIF1)						
310 TAXES						
31810 TIF Taxes Current	209,483	226,500	216,748	220,500	220,500	220,500
TOTAL TAXES	209,483	226,500	216,748	220,500	220,500	220,500
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	918	1,000	476	400	400	400
TOTAL MISCELLANEOUS REVENUE	918	1,000	476	400	400	400
TOTAL TAX INCREMENT FINANCING FUND	**210,401**	**227,500**	**217,224**	**220,900**	**220,900**	**220,900**
ESTIMATED FUND BALANCE 12-31-09						**(2,328,933)**
TOTAL TIF1 MEANS OF FINANCE						**(2,108,033)**

SAVE LAKE KAMPESKA
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
277 SAVE LAKE KAMPESKA						
462 CONSERVATION AND DEVELOPMENT						
462.66 Save Lake Kampeska	-	-	241,000	15,000	15,000	15,000
TOTAL SAVE LAKE KAMPESKA	**-**	**-**	**241,000**	**15,000**	**15,000**	**15,000**
ENDING FUND BALANCE						**88,272**
TOTAL SAVE LAKE KAMPESKA REQUIREMENTS						**103,272**

SAVE LAKE KAMPESKA
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
SAVE LAKE KAMPESKA FUND						
360 MISCELLANEOUS REVENUE						
36100 Interest	14,610	4,000	4,938	-	-	
TOTAL MISCELLANEOUS REVENUE	14,610	4,000	4,938	-	-	-
TOTAL SAVE LAKE KAMPESKA FUND	**14,610**	**4,000**	**4,938**	**-**	**-**	**-**
ESTIMATED FUND BALANCE 12-31-09						**103,272**
TOTAL SAVE LAKE KAMPESKA FUND MEANS OF FINANCE						**103,272**

TIF 2
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
280 TIF2						
490 OTHER						
490.00 Tax Increment Financing Fund	75,843	72,000	71,892	75,000	75,000	75,000
TOTAL TIF 2	**75,843**	**72,000**	**71,892**	**75,000**	**75,000**	**75,000**
ENDING FUND BALANCE						**(1,083,929)**
TOTAL TIF 2 REQUIREMENTS						**(1,008,929)**

TIF 2
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
TAX INCREMENT FINANCING FUND 2 (TIF2)						
310 TAXES						
31810 TIF Taxes Current	65,985	35,000	35,408	44,500	44,500	44,500
31901 TIF #2 Interest & Penalty	1,369	-	-	-	-	-
TOTAL TAXES	67,354	35,000	35,408	44,500	44,500	44,500
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	331	300	223	100	100	100
TOTAL MISCELLANEOUS REVENUE	331	300	223	100	100	100
TOTAL TAX INCREMENT FINANCING FUND	**67,685**	**35,300**	**35,631**	**44,600**	**44,600**	**44,600**
ESTIMATED FUND BALANCE 12-31-09						**(1,053,529)**
TOTAL TIF2 MEANS OF FINANCE						**(1,008,929)**

TIF 3
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
281 TIF3						
490 OTHER						
490.00 Tax Increment Financing Fund	27,813	33,500	27,274	27,000	27,000	27,000
TOTAL TIF 3	**27,813**	**33,500**	**27,274**	**27,000**	**27,000**	**27,000**
ENDING FUND BALANCE						**(360,616)**
TOTAL TIF 3 REQUIREMENTS						**(333,616)**

TIF 3
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
TAX INCREMENT FINANCING FUND 3 (TIF3)						
310 TAXES						
31810 TIF Taxes Current	29,148	39,000	39,472	56,500	56,500	56,500
TOTAL TAXES	29,148	39,000	39,472	56,500	56,500	56,500
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	26	-	24	-	-	-
TOTAL MISCELLANEOUS REVENUE	26	-	24	-	-	-
TOTAL TAX INCREMENT FINANCING FUND	**29,174**	**39,000**	**39,496**	**56,500**	**56,500**	**56,500**
ESTIMATED FUND BALANCE 12-31-09						**(390,116)**
TOTAL TIF2 MEANS OF FINANCE						**(333,616)**

DEBT SERVICE FUNDS
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
301 GO BONDS 2002						
470 GO BONDS 2002						
470.02 Principal & Interest Payments	410,528	419,400	418,899	432,000	432,000	432,000
TOTAL GO BONDS 2002	**410,528**	**419,400**	**418,899**	**432,000**	**432,000**	**432,000**
ENDING FUND BALANCE						**206,258**
TOTAL GO BONDS 2002 REQUIREMENTS						**638,258**

DEBT SERVICE FUNDS
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
DEBT SERVICE						
GO BONDS 2002						
310 TAXES						
31101 Current Property Taxes	429,430	439,300	439,195	452,350	452,350	452,350
31107 Tax on Mobile Homes	277	-	248	-	-	-
31901 Penalty & Interest	586	-	624	-	-	-
TOTAL TAXES	430,293	439,300	440,067	452,350	452,350	452,350
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	8,885	7,000	6,278	5,000	5,000	5,000
TOTAL MISCELLANEOUS REVENUE	8,885	7,000	6,278	5,000	5,000	5,000
TOTAL GO BOND 2002	**439,178**	**446,300**	**446,345**	**457,350**	**457,350**	**457,350**
ESTIMATED FUND BALANCE 12-31-09						**180,908**
TOTAL GO BONDS 2002 MEANS OF FINANCE						**638,258**

CAPITAL PROJECT FUNDS
EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
503 FAMILY AQUATIC CENTER PROJECT						
450 CAPITAL PROJECT						
456.01 Pool Project	822,010	-	-	-	-	-
TOTAL AQUATIC CENTER PROJECT	**822,010**	**-**	**-**	**-**	**-**	**-**
ENDING FUND BALANCE						**-**
TOTAL AQUATIC CENTER PROJECT REQUIREMENTS						**-**

CAPITAL PROJECT FUNDS
REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
CAPITAL PROJECTS						
FAMILY AQUATIC CENTER PROJECT						
36(MISCELLANEOUS REVENUE						
36100 Interest Earned	33,022	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	33,022	-	-	-	-	-
39(OTHER FINANCING SOURCES						
39101 Sale of Capital Assets	-	-	-	-	-	-
39114 Transfer in - Capital Improvement Fund	-	-	-	-	-	-
39121 Bond Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL AQUATIC CENTER PROJECT	**33,022**	**-**	**-**	**-**	**-**	**-**
ESTIMATED BALANCE 12-31-09						-
TOTAL AQUATIC CENTER PROJECT FUND MEANS OF FINANCE						**-**

ENTERPRISE FUNDS

WASTE WATER EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
600 PUBLIC ENTERPRISE						
604 SEWER						
430 PUBLIC WORKS						
432.52 Sewer Maintenance	747,261	912,700	834,853	760,145	760,145	760,145
432.53 Collections Systems Improv	375	1,405,000	2,457,444	350,000	350,000	350,000
432.56 Sewer Treatment	786,185	1,106,850	14,738,616	861,500	861,500	861,500
432.57 Industrial Pretreatment	151,488	148,700	144,613	152,800	152,800	152,800
432.58 Laboratory	170,095	203,400	197,778	186,050	186,050	186,050
TOTAL SEWER	**1,855,404**	**3,776,650**	**18,373,304**	**2,310,495**	**2,310,495**	**2,310,495**

WASTE WATER REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
SEWER FUND						
SEWER COLLECTION SYSTEM						
SANITARY SEWER MAINTENANCE						
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	138,672	50,000	100,473	50,000	50,000	50,000
36301 Special Assessments	265	600	265	200	200	200
36302 Int/Penalty	110	-	79	-	-	-
36401 Sale of Fixed Assets	24,829	-	95	-	-	-
36909 Other Misc. Revenue	96	-	-	-	-	
TOTAL MISCELLANEOUS REVENUE	163,972	50,600	100,912	50,200	50,200	50,200
380 ENTERPRISE OPERATING REVENUES						
38301 Charges-Treas Collection	1,993,117	2,000,000	1,824,829	1,826,000	1,826,000	1,826,000
38302 Penalty-Treas Collection	13,820	13,500	9,201	9,000	9,000	9,000
38304 Sewer Consumption Collections	569,582	590,000	502,330	502,000	502,000	502,000
38305 Charges-Industrial Consumption	107,098	112,000	81,107	81,000	81,000	81,000
38306 Surcharges	2,264	6,000	499	500	500	500
38307 Tapping Fees	1,952	2,000	165	200	200	200
38308 Revenue for Servicing Debt	-	-	231,607	231,800	231,800	231,800
38309 Other	2,023	1,200	1,290	1,200	1,200	1,200
TOTAL ENTERPRISE OPERATING REVENUES	2,689,856	2,724,700	2,651,028	2,651,700	2,651,700	2,651,700
TOTAL SANITARY SEWER MAINTENANCE	**2,853,828**	**2,775,300**	**2,751,940**	**2,701,900**	**2,701,900**	**2,701,900**
COLLECTION SYSTEMS IMPROVEMENTS						
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	1,949,113	-	-	-	-	-
39406 SRF Loan Proceeds	-	-	2,447,000	-	-	-
TOTAL OTHER FINANCING SOURCES	1,949,113	-	2,447,000	-	-	-
TOTAL COLL. SYSTEMS IMPROVEMENTS	**1,949,113**	**-**	**2,447,000**	**-**	**-**	**-**
WWTF IMPROVEMENT PROJECT						
390 OTHER FINANCING SOURCES						
39406 SRF Loan Proceeds	-	-	13,999,000	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	13,999,000	-	-	-
TOTAL WWTF IMPROVEMENT PROJECT	**-**	**-**	**13,999,000**	**-**	**-**	**-**

WASTE WATER REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
SEWER TREATMENT PLANT						
360 MISCELLANEOUS REVENUE						
36906 Recovery of Direct Exp	-	-	-	-	-	-
36909 Other Misc. Revenue	7,588	-	1,800	-	-	-
TOTAL MISCELLANEOUS REVENUE	7,588	-	1,800	-	-	-
TOTAL SEWER TREATMENT PLANT	**7,588**	**-**	**1,800**	**-**	**-**	**-**
INDUSTRIAL PRETREATMENT PROGRAM						
360 MISCELLANEOUS REVENUE						
36909 Other Misc. Revenue	45	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	45	-	-	-	-	-
380 ENTERPRISE OPERATING REVENUE						
38303 IPP Permit Fees	185	-	448	-	-	-
TOTAL ENTERPRISE OPERATING REVENUE	185	-	448	-	-	-
TOTAL INDUSTRIAL PRETREATMENT PROGRAM	**230**	**-**	**448**	**-**	**-**	**-**
LABORATORY						
360 MISCELLANEOUS REVENUE						
36909 Other Misc. Revenue	67	-	760	-	-	-
TOTAL MISCELLANEOUS REVENUE	67	-	760	-	-	-
TOTAL LABORATORY	**67**	**-**	**760**	**-**	**-**	**-**
TOTAL SEWER FUND	**4,810,826**	**2,775,300**	**19,200,948**	**2,701,900**	**2,701,900**	**2,701,900**

SOLID WASTE EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
605 SOLID WASTE						
430 PUBLIC WORKS						
432.30 Solid Waste Collection	544,675	587,350	576,876	942,470	942,470	942,470
432.40 Solid Waste Disposal	849,357	1,551,850	1,306,000	2,465,050	2,465,050	2,465,050
432.45 Solid Waste Recycling	332,559	677,750	510,537	494,407	494,407	494,407
TOTAL SOLID WASTE	**1,726,591**	**2,816,950**	**2,393,413**	**3,901,927**	**3,901,927**	**3,901,927**

SOLID WASTE REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
SOLID WASTE COLLECTION						
360 MISCELLANEOUS REVENUE						
36909 Other Misc. Revenue	794	200	252	200	200	200
TOTAL MISCELLANEOUS REVENUE	794	200	252	200	200	200
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	428,201	430,000	429,970	430,000	430,000	430,000
38402 Penalty	30,071	30,000	30,346	30,000	30,000	30,000
TOTAL ENTERPRISE OPERATING REVENUE	458,272	460,000	460,316	460,000	460,000	460,000
TOTAL SOLID WASTE COLLECTION	**459,066**	**460,200**	**460,568**	**460,200**	**460,200**	**460,200**
SOLID WASTE DISPOSAL						
320 LICENSES AND PERMITS						
32104 Commercial Hauler Permits	-	200	-	-	-	-
TOTAL LICENSES AND PERMITS	-	200	-	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	149,295	160,000	87,318	55,000	55,000	55,000
36401 Sale of Fixed Assets	1,831	-	-	-	-	-
36909 Other Misc. Revenue	657	-	104	-	-	-
36910 Cash Short & Over	6	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	151,789	160,000	87,422	55,000	55,000	55,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	209,121	209,000	209,985	210,000	210,000	210,000
38402 Penalty	15,856	15,000	20,033	20,000	20,000	20,000
38403 Individual Tipping Fees	81,050	86,000	81,206	81,200	81,200	81,200
38404 Commercial Tipping Fees	923,997	900,000	932,840	930,000	930,000	930,000
TOTAL ENTERPRISE OPERATING REVENUE	1,230,024	1,210,000	1,244,064	1,241,200	1,241,200	1,241,200
TOTAL SOLID WASTE DISPOSAL	**1,381,813**	**1,370,200**	**1,331,486**	**1,296,200**	**1,296,200**	**1,296,200**
SOLID WASTE RECYCLING						
360 MISCELLANEOUS REVENUE						
36401 Sale Of Capital Assets	12,750	-	-	-	-	-
36909 Other Misc. Revenue	28,807	25,000	33,517	25,000	25,000	25,000
TOTAL MISCELLANEOUS REVENUE	41,557	25,000	33,517	25,000	25,000	25,000
380 ENTERPRISE OPERATING REVENUE						
38401 Refuse Collection Fees	358,494	360,000	359,975	360,000	360,000	360,000
38402 Penalty	25,176	25,000	44,431	25,000	25,000	25,000
38410 Sale of Carts	24,358	15,000	16,018	15,000	15,000	15,000
TOTAL ENTERPRISE OPERATING REVENUE	408,028	400,000	420,424	400,000	400,000	400,000
TOTAL SOLID WASTE RECYCLING	**449,585**	**425,000**	**453,941**	**425,000**	**425,000**	**425,000**
TOTAL SOLID WASTE FUND	**2,290,464**	**2,255,400**	**2,245,995**	**2,181,400**	**2,181,400**	**2,181,400**

AIRPORT EXPENDITURES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
606 AIRPORT						
430 PUBLIC WORKS						
435.00 Airport	343,312	722,700	722,451	1,165,500	593,700	593,700
435.03 A.I.P. Project	4,068	479,250	86,747	500,000	500,000	500,000
TOTAL AIRPORT	**347,380**	**1,201,950**	**809,198**	**1,665,500**	**1,093,700**	**1,093,700**

AIRPORT REVENUES

	ACTUAL FY 08	BUDGET FY 09	PROJECTED FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
AIRPORT						
310 TAXES						
31201 Airflight Tax	9,794	11,000	5,551	6,000	6,000	6,000
TOTAL TAXES	9,794	11,000	5,551	6,000	6,000	6,000
330 INTERGOVERNMENTAL REVENUE						
33115 Homeland Security Grant	-	-	7,500	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	-	-	7,500	-	-	-
360 MISCELLANEOUS REVENUE						
36100 Interest Earned	-	-	-	-	-	-
36401 Sale of Fixed Assets	94,916	-	29,154	-	-	-
36909 Other Misc. Revenue	463	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	95,379	-	29,154	-	-	-
380 ENTERPRISE OPERATING REVENUE						
38402 Penalty	(25)	-	-	-	-	-
38501 Landing Fees	14,221	14,500	14,158	14,200	14,200	14,200
38502 Hanger Rental - General Aviation	23,505	24,500	22,380	22,400	22,400	22,400
38503 FBO Rental	15,047	15,000	15,323	15,300	15,300	15,300
38504 Terminal Rental	29,520	31,000	29,520	30,000	30,000	30,000
38505 Other Rental	12,481	11,000	5,600	5,600	5,600	5,600
38506 Fuel Flowage Fees	4,500	4,500	4,320	6,500	6,500	6,500
38507 Farming Proceeds	25,134	6,000	26,127	25,000	25,000	25,000
38509 Other	10,488	5,000	4,744	5,000	5,000	5,000
TOTAL ENTERPRISE OPERATING REV	134,871	111,500	122,172	124,000	124,000	124,000
390 OTHER FINANCING SOURCES						
39107 Capital Contributions	-	-	-	-	-	-
39112 Transfer In-General Fund	107,000	140,000	140,000	180,000	180,000	180,000
39113 Transfer In-Capital Improvement Fund	-	318,400	318,400	657,200	222,000	222,000
TOTAL OTHER FINANCING SOURCES	107,000	458,400	458,400	837,200	402,000	402,000
AIRPORT IMPROVEMENT PROJECT (A.I.P.)						
330 INTERGOVERNMENTAL REVENUE						
33113 FAA Grant	622,307	455,250	595,202	475,000	475,000	475,000
33413 SD DOT Grant	24,797	9,600	10,004	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL REVENUE	647,104	464,850	605,206	485,000	485,000	485,000
TOTAL AIRPORT	**994,148**	**1,045,750**	**1,227,983**	**1,452,200**	**1,017,000**	**1,017,000**

WATERTOWN

SOUTH DAKOTA'S RISING STAR

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 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 2008 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, 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. There are currently no funds included in the Capital Projects Fund group.

Debt Service Funds – Use dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources and the payment of general obligation principal, interest and related costs. The Debt Service funds include the 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 book is 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
2010 Budget Calendar

MAY

May 8
Finance Office distributes budget request forms for Capital Improvement Plan (CIP); Personnel Changes, Overtime, Part-time/Temporary Salaries to Department Heads.

May 22
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 3
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.

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

JULY (continued)

July 17
Department Heads submit Operation & Maintenance request forms and Revenue Estimate forms to Finance Office.

July 24
Mayor presents personnel recommendations and Finance Office begins compiling preliminary budget.

July 28
Mayor prepares proposed CIP update and distributes to Council and Department Heads.

AUGUST

Aug 3
City Council takes public input on CIP.

August 17
City adopts CIP at regular Council Meeting.

August 20
Mayor prepares proposed budget and is distributed to City Council.

August 24
Public Budget Hearings are held and proposed budget is presented to the City Council and the public.

SEPTEMBER

September 8
First reading of the 2010 Annual Budget and Appropriation Ordinance.

September 21
Second reading and final public hearing on the 2010 Annual Budget and Appropriation Ordinance.

September 30
Publish the 2010 Annual Budget and Appropriation Ordinance as required by law.
Certify 2009 property tax levy payable in 2010 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:

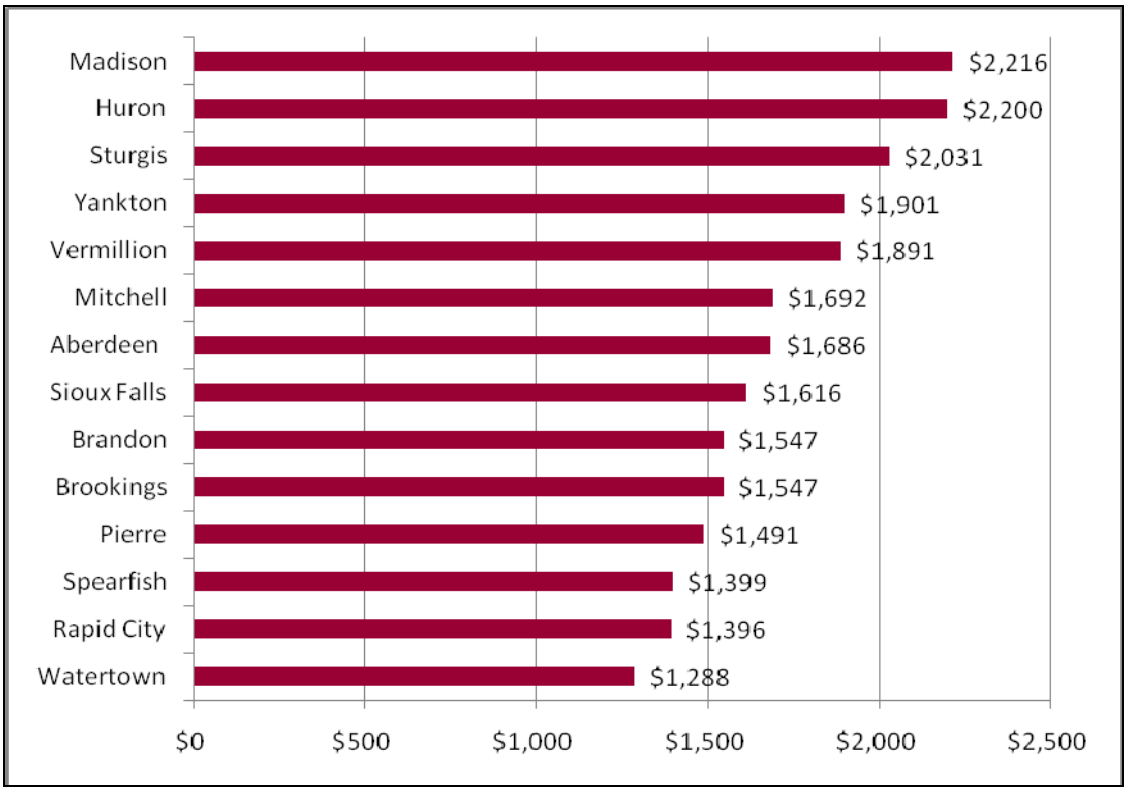
The 2010 budget reflects an increase in the General Fund property tax rate of about 3.0% The City's special mill levy to repay the Event Center General Obligation Bonds will also increase this year by .8%. Overall, a homeowner in Watertown will see the total combined tax rate levied on their home by all taxing jurisdictions increase by 0.021 mills, or .14% from last year. This overall increase reflects the lower School District levies which offset higher levies by the City and Codington County.

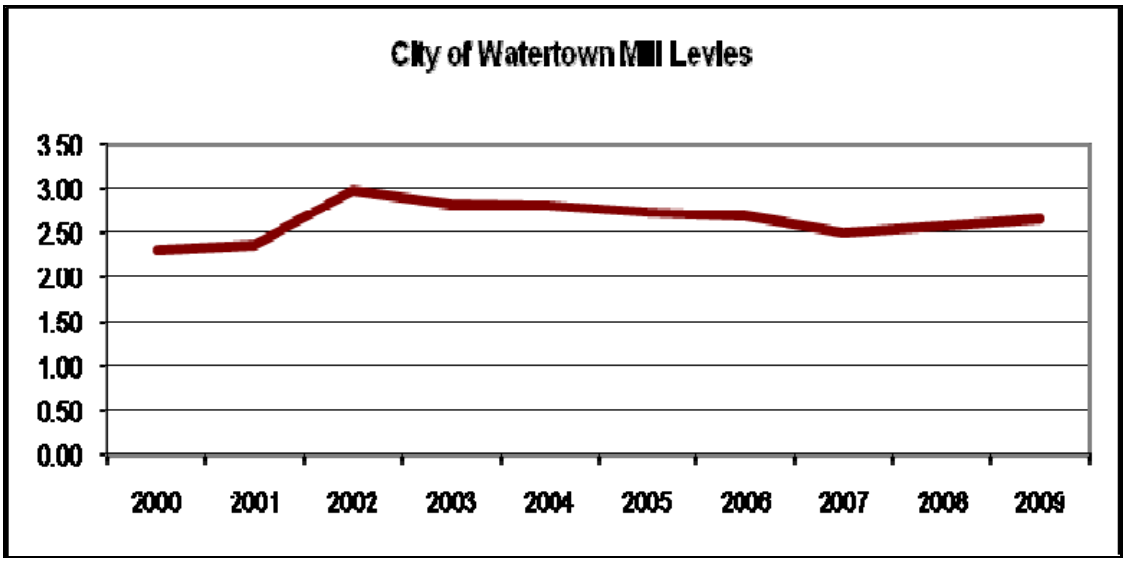
The City, consistent with the declining national economy, experienced a significant decrease in General Fund revenues in 2009. This decline is expected to continue into 2010. Earnings from the City's investment program and bank franchise fees declined sharply in 2009 as short-term interest rates remained quite low.

The 2010 budget maintains the significant commitment to economic development by earmarking $430,000 for necessary development of the City's existing industrial parks. 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.

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.

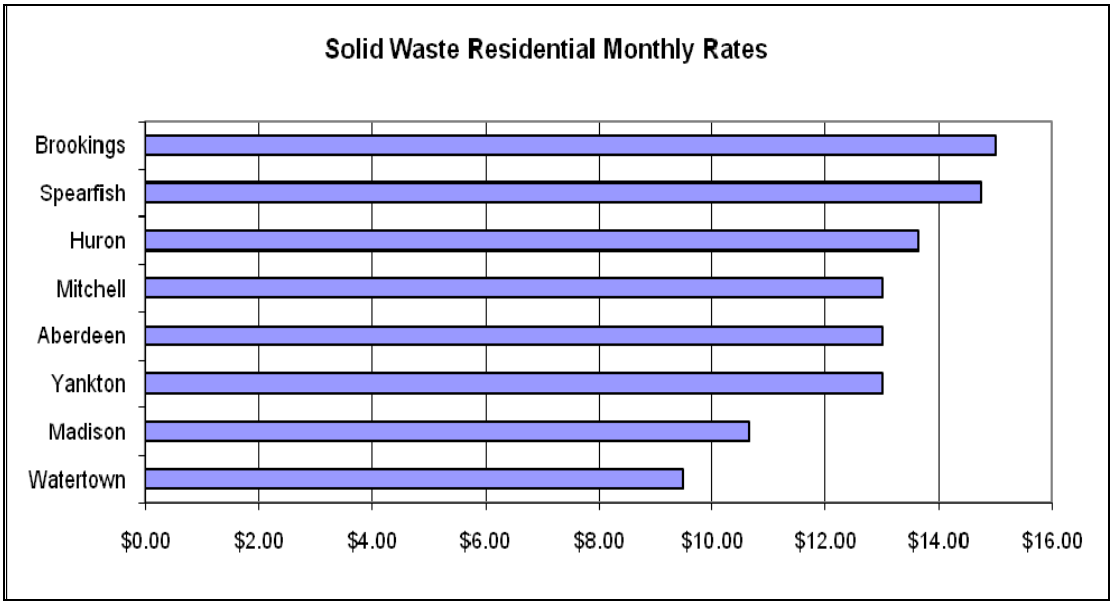




This graph is a comparison of wastewater residential charges based on 900 cubic feet of water usage for first class municipalities that provide wastewater service.

(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, 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

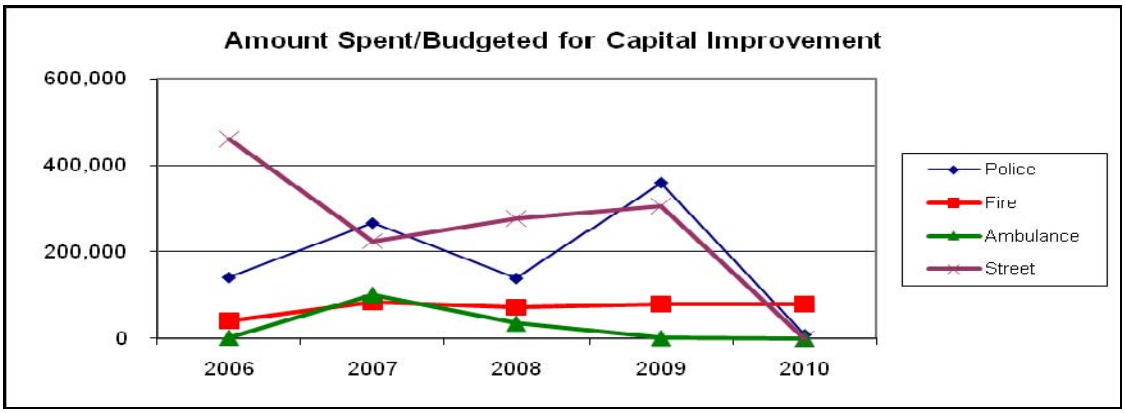
Progress/Results:

In 2009, the Police Department published a SWOT (Strengths, Weakness, Opportunities, Threats) analysis updating the SWOT analysis done in 2008. The SWOT analysis continues to address the safety needs 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 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 dispatch. The next phase of this project was to implement the wireless mobile data software and modernize the digital mapping software used by the E-911 dispatch center. The Police Department was recently awarded a $1.5 million grant under the Bureau of Justice Assistance Department. This grant will allow fifteen rural area law enforcement agencies to share information with Watertown and Codington County to combat crime and drugs. Joining forces and sharing resources with neighboring agencies maximizes available resources and assists in providing essential services to smaller agencies that would otherwise be cost prohibitive.

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	582	520	941
Brandon	796	Volunteer	Not City Run
Brookings	764	Volunteer	1,987
Huron	441	1,226	Not City Run
Madison	574	Volunteer	Not City Run
Mitchell	742	674	1,236
Pierre	772	Volunteer	Not City Run
Rapid City	496	485	1,723
Sioux Falls	674	795	Not City Run
Sturgis	374	Volunteer	1,497
Vermillion	540	Volunteer	2,563
Watertown	570	604	733
Yankton	531	Volunteer	Not City Run

City of Watertown Fire/Ambulance Statistics	
Total Number of Firefighters/Ambulance personnel	34
Number of Firefighters/Ambulance personnel certified paramedics	28
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 as part of the capital improvement plan - ongoing
- Offer a high quality health and fitness center - ongoing
- Offer a modern regional library - ongoing

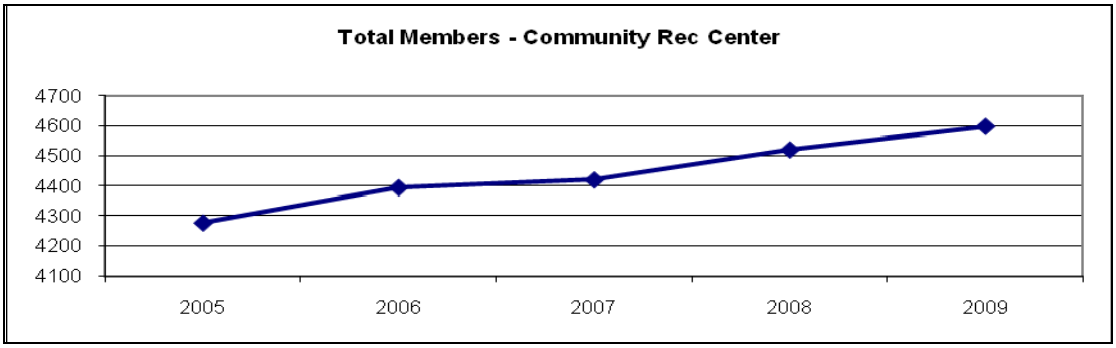
Progress/Results:

The 2010 budget advances these objectives by committing almost $1.5 million of capital improvement funding for expanding and improving recreational facilities and equipment in 2010. Projects planned for 2010 are as follows:

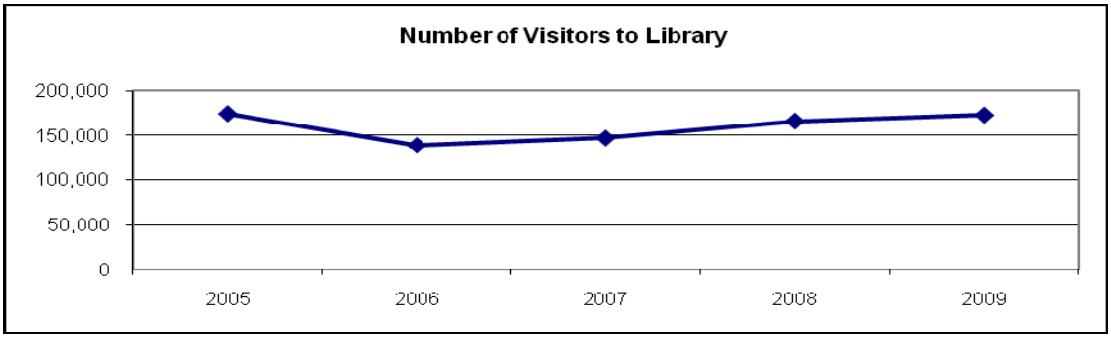
- Tennis Court Renovations at Belmont and Highland Park
- Recreation Trail System/Improvements
- Asphalt parking lot at the golf course
- Renovate Bear Exhibit at the Zoo
- Soccer Complex Lighting Improvements
- Campground comfort station improvements and fishing pier

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

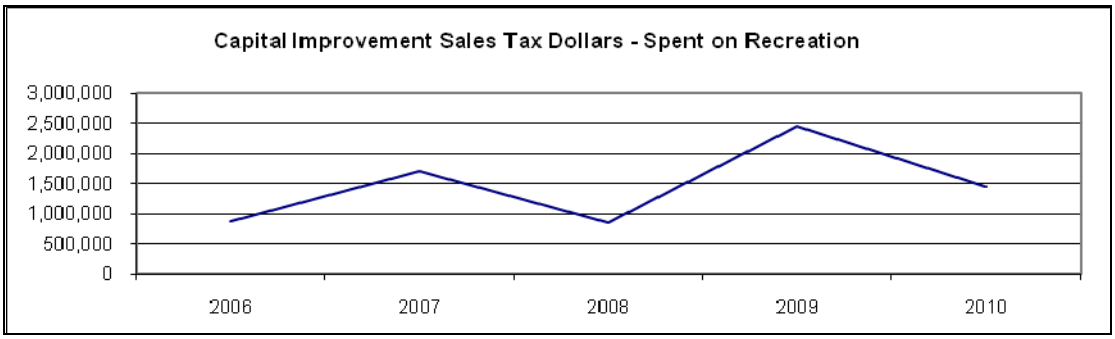
The Watertown Community Recreation Center offers members racquetball courts, elevated walking/running track, doublewide gym, Olympic-sized pool and fitness/weight equipment. Memberships for the Rec Center include: Family, Adult, 55+Single, 55+Couple, Jr/Sr High, Youth, and Lake Area Technical Institute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



The Watertown Regional Library recently completed a nearly $5 million expansion/remodel. The new facility continues to show increased visitor counts and number of items circulated.



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, recycling and yard wastes for residents. The residents are offered yard waste and 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 continued to see modest participation. A yard waste drop off site within the City was utilized in 2009 and is planned again for 2010 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.

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 2010 budget reflects the ongoing implementation of this latest phase of this program which, as with prior phases, is largely dependent upon federal funding which has been secured through next year. This program is directed at improving land use practices in the watershed and thereby enhancing the water quality by reducing sediment and nutrient runoff. A request for $540,000 in additional grant funding is currently pending with the EPA for 2010 to help meet the demand for requests for Animal Nutrient Management Systems.

The 2010 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 is in the process of upgrading lift stations and the treatment facility to address aging equipment and increased flows from a growing community. The lift station rehabilitation project will upgrade 11 aging sanitary sewer lift stations in the city. This will help to extend the life of the lift stations to meet the present and future demand of the community. The current main lift station does not provide adequate pumping capacity to meet peak wastewater flow rates. Numerous deficiencies in the layout and equipment further reduce the stations reliability. The preliminary treatment facility also has inadequate capacity to treat current peak wastewater flows or anticipated future wastewater flows. The $9.2 million wastewater treatment facility headworks project that was put out for bids in late 2009 will construct a new main lift station and preliminary treatment facility which will help meet the growing demands of the community and allow for increased wastewater flow.

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

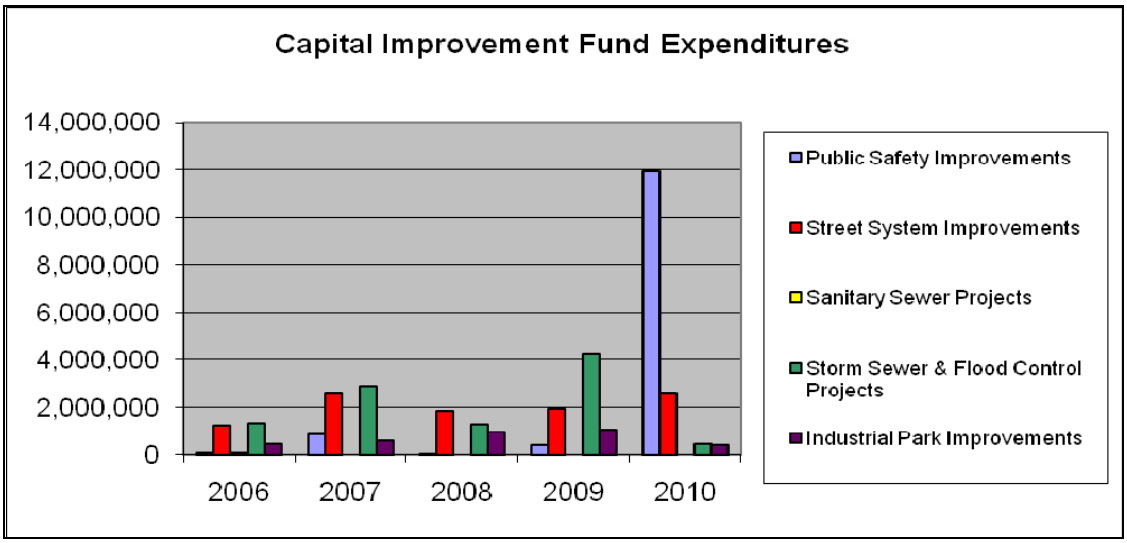
planning process. The CIP is not included in this document, but has been published as a separate document. The objectives to accomplish the goal are as follows:

- 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 2010 budget shows an overall increase of $8.9 million from $11.5 million in 2009 to $20.4 million in 2010. Most of this increase reflects the construction of the public safety building, west fire substation and landfill cell #4. The increase also reflects large equipment purchases in the enterprise funds including two automated refuse trucks, a solid waste compactor, and an AARF truck at the airport. The 2010 Appropriation Ordinance includes a Capital Outlay Accumulation of about $8.8 million to fund the governmental fund requirements of the CIP. This amount represents the total amount set aside in 2010 and prior years for future capital outlay spending in years 2011-2013. As a companion to the 2010 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 fifty (50) to sixty (60) blocks of street are overlaid annually depending on the yearly bid amount for the needed materials.

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 2010 budget provides $760,000 for the Street Overlay Program which is a significant increase over the amount budgeted for this purpose in recent years. 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
- Enhance use of GOV-TV – ongoing
- Determine feasibility of more extensive use of technology in the Finance related functions

Progress/Results:

The Information Technology Department with a full time Network Administrator has been in place since 2005. In late 2009, a Police Information Systems Technician was hired to service the computers networked at the Police Department. The Rural Law Enforcement grant will install 45 additional computers that will be connected to the Watertown Police Department server to share information and communicate directly with the E-911 center. Because of the critical nature and specialized technology involved, a need was recognized for a full-time information system technician who will only service the police and E-911 network and the New World Software system.

The Network Administrator continues to work on updating antivirus software, cataloging computers and equipment and keeping the website up to date with current information. The Network Administrator also assists various departments with installing new computers and network servers, and provides technical support when systems are down.

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

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

2009 Highlights

- Election of a new Mayor and four City Council members.
- Initiated a Shop Local Campaign to help keep tax dollars in the community.

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	2008 Actual Total	2009 Actual 1/1-06/30	2009 Estimated Total	2010 Projected Total
Adopt a balanced budget	YES	YES	YES	YES
Property Tax Mill Levy	2.58	N/A	N/A	N/A
Number of Council Meetings	25	13	26	24
Percentage of Attendance by Council Members	88%	88%	92%	95%

MAYOR & CITY COUNCIL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	165,906	186,200	200,200	14,000	7.5%
Other Current Expenses	40,040	59,300	60,700	1,400	2.4%
Total Expenditures	205,946	245,500	260,900	15,400	6.3%

Significant Budget and Personnel Changes

Personal Services	+	$	14,000	Cost of Living Adjustment for Mayor and Council
Consultant Services	+	$	1,500	Adjust to actual costs
Travel Exp Personnel	+	$	3,000	Increase in travel

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Mayor	1	1	1	1	1
Mayor's Administrative Asst. (FTE)	.50	.50	.50	.50	.50
Alderpersons	10	10	10	10	10
Total	**11.50**	**11.50**	**11.50**	**11.50**	**11.50**

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of transfers	6	2	3	5
Total dollar amount of transfers	$80,400	$56,000	$62,000	$70,000

CONTINGENCY ACCOUNT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenue	-	-	-	-	N/A
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.

2009 Highlights

- Completed negotiations on Southern Connector Project.
- Continued assistance with water treatment plant expansion with Municipal Utilities.
- Successfully litigated numerous civil matters.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Attorney cost per hour vs. private practice per hour cost	$61/$150	$65/$150	$65/$150	$67/$175
Number of Council Meetings attended	25	13	25	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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of Ordinances revised	10	6	15	15
Total number of Boards and Commissions Attorney provides legal service	9	9	9	9

ATTORNEY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	21,169	21,000	21,000	-	0.0%
Total Revenues	21,169	21,000	21,000	-	0.0%
Expenditures					
Personal Services	114,165	122,600	127,500	4,900	4.0%
Other Current Expenditures	10,278	12,400	12,400	-	0.0%
Capital Outlay	1,415	3,000	-	(3,000)	-100.0%
Total Expenditures	125,858	138,000	139,900	1,900	1.4%

Significant Budget and Personnel Changes

Personal Services	$ 4,900	COLA, salary adjustments under compensation plan

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
City Attorney	1	1	1	1	1
Administrative Asst. (FTE)	.50	.50	.50	.50	.50
Total	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**

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.

2009 Highlights

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2007 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the 2009 City budget document
- Completed the $19.8 million funding package for five wastewater and two storm sewer projects from SRF loan numbers 9 and 10 which are scheduled to be closed prior to year end.
- Created and filled the position for a full-time Human Resource Coordinator/Risk Manager position.
- Received an unqualified opinion from the independent auditor on the 2008 CAFR.
- Completed the annual update of the long term Capital Improvement Plan (CIP) providing for $56.3 million in capital improvements over the next four years.
- Implemented credit card processing and set up machines in 10 city department locations.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Year-end General Fund unreserved fund balance as a percent of total expenditures	38%	N/A	27%	30%
Interest earnings	$1,490,118	$508,089	$1,020,719	$1,054,500
Number of budget adjustments made	7	2	5	6

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	2008 Actual Totals	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
# of consecutive years the Distinguished Award for Budget Book given	20	21	21	22
# of consecutive years of Distinguished Award for Comprehensive Annual Financial Report	24	25	25	26
Percent of monthly reports given out within the first 10 days of the month	92%	100%	92%	100%

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

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

Measures	2008 Actual Totals	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
# of personnel policy sections added or revised	0	0	0	22
Percent of new employee orientations given within 1st 3 days	100%	100%	100%	100%
Number of grievances filed	2	2	2	0
Number of grievances resolved	1	1	2	1

FINANCE OFFICE

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	8,525,558	8,854,925	8,352,068	(502,857)	-5.7%
Licenses & Permits	93,687	90,400	89,400	(1,000)	-1.1%
Intergovernmental	368,393	247,500	203,000	(44,500)	-18.0%
Miscellaneous Revenue	270,885	278,600	111,200	(167,400)	-60.1%
Other Financing Sources	1,315,019	1,349,600	1,392,565	42,965	3.2%
Total Revenues	10,573,542	10,821,025	10,148,233	(672,792)	-6.2%
Expenditures					
Personal Services	377,665	455,750	465,250	9,500	2.1%
Other Current Expenditures	102,303	119,800	110,800	(9,000)	-7.5%
Capital Outlay	2,794	4,700	-	(4,700)	-100.0%
Total Expenditures	482,762	580,250	576,050	(4,200)	-0.7%

Significant Budget and Personnel Changes

Personal Services	+	$	9,500	COLA, salary adjustments under compensation plan
Insurance Premiums	-	$	2,000	Transferred assets to a different department
Auditing & Acct Services	+	$	1,500	Increase costs/new contract
Consultant Services	-	$	3,000	Adjust to actual costs
Election Judges	-	$	4,500	No election scheduled for 2010
Election Supplies	-	$	3,500	No election scheduled for 2010

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Finance Officer	1	1	1	1	1
Assistant Finance Officer	1	1	1	1	1
Finance Officer II	5	5	5	4	4
Human Resources/Risk Manager	0	0	0	1	1
Part Time (FTE)	.5	.5	.51	.69	.53
Total	**7.5**	**7.5**	**7.51**	**7.69**	**7.53**

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of promotional positions filled	10	6	7	5
Number of non-promotional positions filled	17	3	5	5

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of hearings conducted	2	0	0	0
Percent of Civil Service ordinances reviewed	0%	0%	0%	0%

CIVIL SERVICE

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	969	1,000	1,000	-	0.0%
Other Current Expenditures	13,380	11,950	11,950	-	0.0%
Total Expenditures	14,349	12,950	12,950	-	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.

101 419.15 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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of new organizations from previous year	1	N/A	2	2
% increase/(decrease) in requests from previous year	.17%	N/A	30%	7%

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
% of Armory budget used	91%	68%	100%	100%
% of expenditure reports distributed by the 5th of the month	100%	100%	100%	100%

CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenue	-	-	-	-	N/A
Expenditures					
National Guard Armory	1,811	2,000	2,000	-	0.0%
Senior Companions Program	2,700	2,800	2,800	-	0.0%
Watertown Area Transit	38,500	40,000	40,000	-	0.0%
Humane Society	29,000	30,000	31,050	1,050	3.5%
Human Service Agency	15,000	15,500	16,000	500	3.2%
Watertown Community Band	24,000	24,000	24,500	500	2.1%
ICAP	5,000	6,000	6,000	-	0.0%
Focus Watertown Program	50,000	100,000	100,000	-	0.0%
Watertown Volunteer Center	5,000	6,000	6,000	-	0.0%
Salvation Army	5,000	5,000	5,000	-	0.0%
Codington County Historical Soc.	13,000	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	1,500	-	0.0%
Watertown Business Association	-	500	5,000	4,500	900.0%
Serenity Hills	-	-	6,000	6,000	N/A
Homes for Hope	-	-	5,000	5,000	N/A
Dive Rescue	-	18,000	18,000	-	0.0%
Total Expenditures	200,011	274,300	291,850	17,550	6.4%

Significant Budget and Personnel Changes

Humane Society	+	$	1,050	As recommended by Committee
Human Service Agency	+	$	500	As recommended by Committee
Watertown Community Band	+	$	500	As recommended by Committee
Watertown Business Association	+	$	4,500	As recommended by Committee
Serenity Hills	+	$	6,000	New Request
Homes for Hope	+	$	5,000	New Request

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.

2009 Highlights

- Handled council member laptop parts availability problems.
- Helped the Police Dept move the server and network equipment to a new server room.
- Assisted the Police Dept with New World software upgrades.
- Assisted with the installation of credit card machines in the various city departments.

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	2008 Actual	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of technical calls logged	423	174	453	480
Number of IT Dept hours spent on technical calls	833.5	304.5	896	920
Number of IT Dept hours spent on GovTV	198.25	62.5	225	270

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	2008 Actual	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of new computers installed	24	8	14	15
Number of old computers that were put back in use (recycled)	14	7	13	11
Number of computers surplus/e-waste	7	5	6	3

INFORMATION TECHNOLOGY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	45,740	48,800	51,600	2,800	5.7%
Other Current Expenditures	1,893	11,800	10,250	(1,550)	-13.1%
Capital Outlay	4,145	12,500	-	(12,500)	-100.0%
Total Expenditures	51,778	73,100	61,850	(11,250)	-15.4%

Significant Budget and Personnel Changes

Personal Services + $ 2,800 COLA, salary adjustment under compensation plan

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Average custodial cost per square foot	$1.65	$.81	$1.62	$1.65
Cost per square foot of Utilities	$2.18	$1.60	$2.57	$2.44

CITY HALL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenue	-	-	-	-	N/A
Expenditures					
Other Current Expenditures	44,300	50,250	54,700	4,450	8.9%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	44,300	50,250	54,700	4,450	8.9%

Significant Budget and Personnel Changes

Insurance Premiums + $ 3,100 Assets transferred from another department

Capital Purchases
There is no capital purchases scheduled for 2010.

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.

2009 Highlights

- An ongoing environmental process for the South Connector Route Segment 2a which included direct coordination with a consultant, staff, elected officials, and state and federal agencies. Also included was direct oversight and continued coordination of a Conditional Letter of Map Revision (CLOMR) for a bridge site and development of an agreement between the City of Watertown and the BNSF Railroad for finalization of plans to close the 1st Ave N rail crossing.
- Development of agreements and plans for the Highway 81 and 81/212 intersection projects.
- Final plans and Plats for KAK subdivision Master Plan west of Watertown.
- 1st Avenue North Urban Systems Project.
- Wasterwater Headworks Lift Station Project Study.
- 11th Street East/Bogue Avenue Storm Sewer.
- ADA Curb Ramp Program Implementation.
- Roby Creek Drainage Improvements.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
# of plats and annexations requiring map changes	25	10	20	25
Total number of special assessment projects	0	0	0	1
Street & sewer projects designed	7	3	5	6

ENGINEERING DEPARTMENT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Licenses and Permits	60	200	200	-	0.0%
Charges for Goods & Services	445	300	400	100	33.3%
Miscellaneous Revenue	759	200	200	-	0.0%
Other Financing Sources	-	500	-	(500)	-100.0%
Total Revenues	1,264	1,200	800	(400)	-33.3%
Expenditures					
Personal Services	321,901	336,500	355,900	19,400	5.8%
Other Current Expenditures	20,151	24,400	27,900	3,500	14.3%
Capital Outlay	8,617	102,000	-	(102,000)	-100.0%
Total Expenditures	350,669	462,900	383,800	(79,100)	-17.1%

Significant Budget and Personnel Changes

Personal Services + $ 19,400 COLA, salary adjustment under compensation plan

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Engineer I	0	1	1	1	1
Senior Engineer Technician	1	1	1	1	1
Draftsman	1	1	1	1	1
Part-time employees (FTE)	.58	.60	.40	.34	.63
Total	**4.58**	**5.60**	**5.40**	**5.34**	**5.63**

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.

2009 Highlights

- Explorer Tanner Starr was appointed by Governor Rounds to represent youth on the Council of Juvenile Services.
- Established the first Chaplain program for the WPD designated to provide assistance to department members, their families, and the community in crisis or emergency situations.
- Continue to provide additional alcohol enforcement via the "It Saves Lives" program funded by grant money from the Department of Highway Safety.
- Awarded Highway Safety grant funding in the amount of $70,000 to initiate a statewide campaign program in Watertown called "Act Civilized".
- Continue to be active in revising, editing, and creating policies in anticipation for State Accreditation through the SD Police Chiefs' Association.
- Continue with the Public Safety Facility planning phases per contract with RS Architects and at the direction from the City Council and Mayor.
- Continue teaming with Human Service Agency on the Title V Grant that establishes a Juvenile Delinquency Prevention Strategic Plan. VFW Officer of the Year Award was presented to Detective Chad Stahl.
- The WPD in conjunction with the IACP (International Association of Chiefs of Police) co-sponsored "First Line Supervision" training and "Advanced Supervision Skills" training.
- Applied for an IACP-iXP Excellence in Technology Award which recognizes technology accomplishments in transforming into the 21st century.
- Received The Recovery Act: Rural Law Enforcement Assistance Grant to combat Crimes and Drugs. This is a competitive grant and would facilitate the flow of information sharing with Watertown and 15 other law enforcement agencies. This grant would provide funding for hardware, software, 3 additional communication officers and a Police Information Systems Technician position.
- Received The Edward Byrne Memorial Justice Assistance Grant that would provide the Sheriff's Department, Fire Department, and State's Attorney Office with additional access the WPD computer systems. This grant would provide additional licensing, upgrades to NCIC terminals and software maintenance fees.
- Detective Tennant was awarded a $7,500 scholarship by the Bureau of Justice Assistance to attend the National Forensic Academy in Oak Ridge, TN.
- Sgt. Steve Rehorst was awarded with the "Public Safety Office of the Year" Award from Elk's Lodge.
- Detective Mark Kuhlman was awarded with the "Outstanding Police Officer of the Year" Award from the Watertown Optimist Club.

POLICE DEPARTMENT

2009 Highlights continued

- The CID Division and DCI moved from the Police Department (the basement of the Detention Center) to a location off-site due to sewer issues, water issues and lack of space. The new location is 801 Jenson Avenue.
- Hosted training in partnership with the Public Agency Training Council on Domestic Violence-Homicide in June.
- Continue to utilize the Motorcycle Patrol unit from Glacial Lakes Harley Davidson leased to the department for $1.00 per year.
- Continue to utilize the Citizens on Patrol group to assist with patrolling Mount Hope Cemetery to reduce the number of thefts and vandalisms.
- Awarded an addendum to the Highway Safety grant to acquire 9 in-car digital cameras.
- Conducted the 4th annual S.W.O.T. Analysis.
- Co-hosted and participated in the 5th annual Town Hall meeting with Watertown Healthy Youth to raise awareness of underage drinking, tobacco, drugs, teen dating boundaries and healthy relationships.
- Asst. Chief McMahon was selected to attend the Law Enforcement Business Fellowship in Minneapolis which is sponsored by the International Association of Chiefs of Police and Target.
- Chief Jo Vitek completed the Rural Executive Management Institute (REMI) training held in Reno, Nev.
- Held the 4th annual Camp Chance for 1-5 graders during the weeks of July 7th^{h}-9th, July 14th-16th, and July 21nd- 23th. There were 120 children participating with a total of 1,770 volunteer hours.
- Awarded a grant from Highway Safety to purchase 9 wireless upload modules for the video cameras in the patrol cars.
- Applied for grant funding through the Department of Justice to purchase 25 bullet proof vests for the officers for two years.
- Applied to Highway Safety for grant funding to purchase 4 radar units.
- Held a Pancake Feed fundraiser for the Explorer Program to help raise funds to allow Explorers to participate in the State Explorers Conference in Rapid City.
- Held a “Tip the Bagger” fundraiser at Hy-Vee Foods for the Explorer Program to help with expenditures.
- The Marine Corps League held a Pancake Feed to raise funds for Camp Chance and the Toys for Tots program.
- Provided security at the 4th annual Kampeska Wing Fling.
- Explorer Eli Kuhlman was selected to attend the U.S. Marshals Service Leadership Academy July 11-18, 2009 in Washington, D.C.
- Six Explorers and 2 Advisors attended their first annual Explorers State convention in Rapid City in July. The Explorers took home several awards.
- The New World Systems Mobile went live July 27, 2009.
- Matt Hegg joined the WPD as the first 3rd generation law enforcement officer to join the WPD. Matt’s father and grandfather also served 29 years each with the department.
- Chief Vitek was re-appointed by Governor Rounds to serve on the Council of Juvenile Services Executive Board.
- Hosted the 4th 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). Also participating this year is Thrivent for Lutherans, Joy Ranch, Marine Corps League, and Community Blood Bank.

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.
◊ Secure grant via Highway Safety monies to fully fund 1 FTE Patrol Officer assigned to traffic detail for year two.
◊ Use a proactive component of policing by increasing car, motorcycle, bicycle, and foot patrols along with using Reserve Officers, Explorers, and Citizens on Patrol. The department currently does not have use of an ATV.
◊ Partner/consult with other road safety agencies, enhance road safety programs, and increase enforcement of speeding and DUI driving offenses to assist in improving road safety.
◊ Continue to work towards a reduction in crime through Comp Stat initiatives and crime analysis while promoting crime prevention programs and problem solving initiatives.
◊ Continue to build media partnerships to increase and enhance public awareness of road safety.

Measures	2008 Actual Total	2009 Actual 1/1 - 6/30	2009 Estimated Total	2010 Projected Total
Total Number of Patrol Officers	21	21	21	21
Service Calls	28,518	14,411	28,800	29,000
Service Population	20,850	20,850	20,850	20,875
Service Area (square miles)	24.5	24.79	24.79	25
Police Reserve Volunteer Hours	2,234	1,058	2,050	2,050
Police Explorers Volunteer Hours	785	273	575	600
Citizens on Patrol Volunteer Hours	219	0	219	219
Police Chaplains Volunteer Hours	N/A	77	115	115
# of Media Traffic Awareness Releases/Tips	41	56	70	70
*SARO (Grant) – Hours Worked	508	928	1,390	N/A
SARO – Citations Issued	258	432	650	N/A
SARO – Warnings Issued	93	294	440	N/A
SARO – Accidents Investigated	67	35	50	N/A
*DUI Enforcement (Grant) – Hours Worked	121	230	344	N/A
DUI Enforcement – Contacts	203	433	650	N/A
DUI Enforcement – DWI Arrests	29	18	30	N/A
DUI – Other Arrests	39	18	40	N/A
DUI – Checkpoints Held	2	6	12	N/A
# of Crime Prevention Programs/ Seminars/Presentations	113	44	65	70

*SARO – Special Accident Reduction Officer. SARO and DUI Enforcement Grants (Runs Oct 1 – Sept 30, 2008 and Oct 1 – Sept 30, 2009 Fiscal Year)

POLICE DEPARTMENT

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	2008 Actual Total	2009 Actual 1/1 - 6/30	2009 Estimated Total	2010 Projected Total
Number of Minority Employees	8	8	8	8
Number of Employees trained in Diversity Awareness during calendar year	14	3	3	5
Training opportunities for Officers (hours) – Includes Detectives/SROs	2,022	1,102	2,100	2,100
Training opportunities for Supervisors (hours)	568	253	350	350
Training opportunities for Command Staff (hours)	360	323	370	370
Total Number of Hosted Training Seminars	5	3	4	5
Number of Sworn Personnel with AA/AS	11	11	11	11
Number of Sworn Personnel with BA/BS	8	8	9	9
Number of Sworn Personnel with MA/MS	1	1	1	1

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.
◊ Continue to conduct a facilities study to develop a long term master plan to address facility needs.

Measures	2008	2009	2010
Implement New World Mobile Wireless System		Go Live Date Is July 27, 2009	
Analyze the need for I.T. Support Personnel	Actual Hours: 626	Actual Hours: 813 Jan - June	Establish Police Information Systems Technician

POLICE DEPARTMENT

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

Objectives:

◊ Maintain 2 School Resource Officers (1 High School SRO and 1 Middle School SRO) and continue to develop 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 post secondary educational institutes and Law Enforcement Training (L.E.T.).
◊ 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 grade schools.

Measures	2008 Actual Total	2009 Actual 1/1 - 6/30	2009 Estimated Total	2010 Projected Total
Total Number of School Resource Officers	2	2	2	2
Service Population at all Public Schools	3,802	3,700	3,700	3,700
Number of Youth Programs	24	22	22	22
Number of Presentations by officers with Youth	81	68	85	90
Number of Adopt a School visits by officers	111	40	90	100
Number of children attending Camp Chance	96	0	120	120
Number of volunteer hours for Camp Chance	2,080	0	1,770.23	2,200
Number of SWATs (Stop, Walk & Talks) by officers	480	362	500	500
Number of police-business/community consultation/presentations	178	95	180	180
Number of police-business special events	24	10	23	23
Number of police-community special events	20	10	20	20
Number of Citizens on Patrol	19	19	19	19

POLICE DEPARTMENT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amt	% Change
Revenues					
Intergovernmental Revenue	116,207	267,500	128,400	(139,100)	-52.0%
Charges for Goods and Services	48,805	60,000	62,800	2,800	4.7%
Fines and Forfeits	19,150	16,000	20,000	4,000	25.0%
Miscellaneous Revenues	42,467	53,300	38,500	(14,800)	-27.8%
Other Financing Sources	2,046	-	-	-	N/A
Total Revenues	228,675	396,800	249,700	(147,100)	-37.1%
Expenditures					
Personal Services	2,317,441	2,369,250	2,515,500	146,250	6.2%
Other Current Expenditures	285,852	307,850	340,750	32,900	10.7%
Capital Outlay	138,959	283,900	8,300	(275,600)	-97.1%
Total Expenditures	2,742,252	2,961,000	2,864,550	(96,450)	-3.3%

Significant Budget and Personnel Changes

Personal Services	+	$	146,250	COLA, salary adjustment under compensation plan
Rent – Building	+	$	21,000	Rent on Jensen Ave. building
Computer Maintenance	+	$	12,050	Increase in software maintenance costs
Office Supplies	-	$	4,000	Adjust to actual costs
Clothing and Materials	-	$	3,000	Decrease operating budget
Education Incentive	+	$	6,000	Increase in eligible schooling reimbursement requests
County Licensing	+	$	3,600	Licensing cost for software shared by county
Gas	+	$	1,900	Increase in rates
Camp Chance	-	$	6,000	Moved to Watertown Community Foundation
Capital Purchases				
Patrol Equipment		$	8,300	4 Radar Units with 80% grant funds

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Police Chief	1	1	1	1	1
Assistant Chief	2	1	1	1	1
Captains	3	3	3	3	3
Sergeants	4	4	4	4	4
Detectives	3	4	4	4	4
Patrol Officers	18	22	22	23	23
Administrative Asst	1	1	1	1	1
Records Clerk	2	2	2	2	2
Records Supervisor	0	1	1	1	1
Detectives' Secretary	0	1	1	1	1
Information Systems Tech	0	0	0	0	.20
Part-time (FTE)	.06	.06	.04	.05	.05
Total	**34.06**	**40.06**	**40.04**	**41.05**	**41.25**

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.

2009 Highlights

- New fire chief hired.
- City Council approved the engineering and design on a new west fire substation.
- Comprehensive internal study by fire chief at request of City Council.
- Several grants applied for in the areas of fire station construction, training, equipment, and personnel.

Performance Measures

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of fire calls that were responded to	702	320	675	680
Number of fire service vehicles in accidents while in route to emergency calls	1	0	1	1
Fire operating expenses per resident	$82.80	$45.11	$76.13	$83.43

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Percentage of firefighters with state certification	93%	30%	30%	33%
Staff hours at HazMat training	1,800	1,200	1,800	1,800
Staff hours at another specialty training	1,400	700	1,400	1,500
Staff hours of in-house training	2,700	1,800	4,100	4,100

FIRE FIGHTING

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	125,645	139,500	321,900	182,400	130.8%
Charges for Goods & Services	38,880	34,600	34,600	-	0.0%
Miscellaneous Revenue	77,502	31,000	11,000	(20,000)	-64.5%
Other Financing Sources	13	-	-	-	N/A
Total Revenues	242,040	205,100	367,500	162,400	79.2%
Expenditures					
Personal Services	1,196,628	1,201,350	475,700	(725,650)	-60.4%
Other Current Expenditures	343,765	320,400	327,550	7,150	2.2%
Capital Outlay	72,054	41,250	78,750	37,500	90.9%
Total Expenditures	1,612,447	1,563,000	882,000	(681,000)	-43.6%

Significant Budget and Personnel Changes

Personal Services	-	$	725,650	Changed personnel expenditure distribution from 60% in 2009 to 20% in 2010
Equipment Maintenance	+	$	3,000	Adjust to actual costs
Siren Maintenance	+	$	1,500	Increase cost in siren maintenance
Capital Purchases				
Protective Equipment		$	78,750	Technical Rescue and Air Packs equipment with 80% grant funds

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Fire Chief (FTE)	.60	.60	.60	.60	.20
Assistant Chiefs (FTE)	1.80	1.80	1.80	1.20	.40
Captains (FTE)	1.80	1.80	1.80	1.80	.60
Lieutenants (FTE)	1.80	1.80	1.80	1.80	.60
Firefighter/Parametics (FTE)	10.80	12.60	13.80	14.40	5.40
Total	**16.80**	**18.60**	**19.80**	**19.80**	**7.20**

- The personnel split between Fire Fighting and Ambulance changed in 2010. 20% or 7.20 FTE are allocated to Fire Fighting, and 80% or 28.80 FTE are allocated to Ambulance. Personnel split between Fire Fighting and Ambulance prior to 2010 was 60% allocated to Fire Fighting and 40% allocated to Ambulance.

101 422.91 AMBULANCE

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

2009 Highlights

- City Council approves adding 5th ambulance to cover daily operations.
- 5th ambulance purchased in June and operational by August.
- Two new firefighters hired with pre-existing paramedic training saving the city a significant amount of money in personnel training.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of advanced life support ambulance calls	1,706	930	1,842	1,934
Total EMS responses per 1000 residents	83	45	90	94
% of firefighters that are paramedics	80%	73%	83%	90%

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Staff hours used for defibrillator training	80	50	100	75
Number of defibrillator sold to businesses	0	13	20	10
Number of people trained	120	75	150	100

AMBULANCE

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods & Services	697,146	670,000	765,000	95,000	14.2%
Miscellaneous Revenue	25,051	21,000	44,200	23,200	110.5%
Total Revenues	722,197	691,000	809,200	118,200	17.1%
Expenditures					
Personal Services	876,828	874,050	1,934,000	1,059,950	121.3%
Other Current Expenditures	108,158	108,000	118,450	10,450	9.7%
Capital Outlay	34,781	1,500	-	(1,500)	-100.0%
Total Expenditures	1,019,767	983,550	2,052,450	1,068,900	108.7%

Significant Budget and Personnel Changes

Personal Services	+	$	1,059,950	Changed personnel expenditure distribution from 40% in 2009 to 80% in 2010
Education & Rec Supplies	+	$	9,000	2 firefighters attending paramedics training

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Chief (FTE)	.40	.40	.40	.40	.80
Assistant Chief (FTE)	1.20	1.20	1.20	.80	1.60
Captain (FTE)	1.20	1.20	1.20	1.20	2.40
Lieutenant (FTE)	1.20	1.20	1.20	1.20	2.40
Firefighter/Paramedic (FTE)	7.20	8.40	9.20	9.60	21.60
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	**12.20**	**13.40**	**14.20**	**14.20**	**29.80**

- The personnel split between Fire Fighting and Ambulance changed in 2010. 20% or 7.20 FTE are allocated to Fire Fighting, and 80% or 28.80 FTE are allocated to Ambulance. Personnel split between Fire Fighting and Ambulance prior to 2010 was 60% allocated to Fire Fighting and 40% 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.

2009 Highlights

- Watertown Ice and Cold Storage Site Assessment and Remediation.
- FEMA Map Modernization Effort for Digital Flood Plain for Watertown.
- Completion of City Hall ADA accessibility Study and Project Plans.
- Direct Coordination with Watertown Iron and Metal to bring them in compliance with Stormwater Phase II program.
- Development and adoption of Stormwater Phase II ordinances and best management practices.
- Development of agreements and plans for the Highway 81 and 81/212 intersection projects.
- Worked directly with the congressional delegation to secure federal funding to allow the Corps of Engineers to continue work on the General Reevaluation Report (GRR) to address Watertown's flood control issues.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of Public Works meetings attended	23	6	17	24
Number of Council meetings attended	24	6	18	24

PUBLIC WORKS DIRECTOR

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Other Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	138,359	145,450	146,950	1,500	1.0%
Other Current Expenditures	9,402	17,300	11,800	(5,500)	-31.8%
Capital Outlay	173	2,000	-	(2,000)	-100.0%
Total Expenditures	147,934	164,750	158,750	(6,000)	-3.6%

Significant Budget and Personnel Changes

Personal Services + $ 1,500 COLA, salary adjustment under compensation plan

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Public Works Director	1	1	1	1	1
Secretary/Receptionist	1	1	1	1	1
Part-time employees (FTE)	.06	.06	.06	.06	.06
Total	**2.06**	**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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
% of streets resurfaced	4%	4%	4%	4%
Cost per block overlay – asphalt	$10,664	$14,480	$14,480	$14,700
Number of sweeping hours	1,763	804	1,650	1,700
Pounds of debris removed from streets	4,000,000	3,792,000	6,000,000	6,000,000

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of blocks crack sealed	40	0	100	160
Number of blocks seal coated	148	0	146	200
Number of traffic signs repaired or replaced	820	300	800	900

STREET DEPARTMENT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	3,938	1,700	2,000	300	17.6%
Intergovernmental Revenue	387,049	391,000	409,100	18,100	4.6%
Charges for Goods & Services	11,693	2,000	2,000	-	0.0%
Miscellaneous Revenue	91,059	44,100	33,900	(10,200)	-23.1%
Enterprise Operating	323	-	-	-	N/A
Other Financing Sources	487	-	-	-	N/A
Total Revenues	494,549	438,800	447,000	8,200	1.9%
Expenditures					
Personal Services	597,793	693,900	711,700	17,800	2.6%
Other Current Expenditures	642,602	687,500	706,750	19,250	2.8%
Capital Outlay	277,043	233,000	-	(233,000)	-100.0%
Total Expenditures	1,517,438	1,614,400	1,418,450	(195,950)	-12.1%

Significant Budget and Personnel Changes

Personal Services	+	$	17,800	COLA, salary adjustment under compensation plan
Rent – Machinery & Equipment	+	$	4,000	Adjust to actual costs
Other Rentals	+	$	2,000	Increase to actual costs
Construction Materials	-	$	6,450	Reduction of budget
Seal Coating/Crack Sealing	+	$	3,000	Increase cost of materials
Deicing Sand	+	$	12,800	Increase cost of materials

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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	1.60	1.01	1.53	1.49
Total	**13.44**	**13.60**	**13.01**	**13.53**	**13.49**

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
% main artery streets cleared within 10 hour time frame	100%	100%	100%	100%
Number of tons of sand/salt compound used	3,028	4,369	5,969	6,000

SNOW REMOVAL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	31,426	55,700	56,100	400	0.7%
Other Current Expenditures	211,178	157,000	175,600	18,600	11.8%
Total Expenditures	242,604	212,700	231,700	19,000	8.9%

Significant Budget and Personnel Changes

Rent – Machinery & Equip	+	$	12,000	Adjust to actual costs
Parts for Equipment	+	$	3,500	Increase cost of parts
Chem, Drug & Lab Supplies	+	$	3,000	Increase costs of supplies

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Part-time employee (FTE)	.43	.43	.11	.43	.43
Total	**.43**	**.43**	**.11**	**.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.

2009 Highlights

113 street lights were installed in 2008 and 34 so far in 2009. 9 street lights were removed in 2008 and none have been removed so far in 2009.

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Total Revenues	-	-	-	-	N/A
Expenditures					
Other Expenditures	349,490	410,000	459,800	49,800	12.1%
Total Expenditures	349,490	410,000	459,800	49,800	12.1%

Significant Budget and Personnel Changes

Utilities	+	$	49,800	Increase in 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.

2009 Highlights

- FEMA Map Modernization Effort for Digital Flood Plain for Watertown.
- Direct Coordination with Watertown Iron and Metal to bring them in compliance with Stormwater Phase II program.
- Development and adoption of Stormwater Phase II ordinances and best management practices.
- Worked with the public to answer questions related to FEMA Flood Plain implementation for Roby Creek, Willow Creek, Lake Kampeska, and Lake Pelican.
- Worked directly with the congressional delegation to secure federal funding to allow the Corps of Engineers to continue work on the General Reevaluation Report (GRR) to address Watertown flood control issues.

Goals and Objectives

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

- Ongoing efforts to involve and educate diverse audiences, and the Watertown public in general, as to urban storm water quality issues
- Title 23 Stormwater of Watertown's Revised Ordinances
    - Illicit Discharge and Illegal Dumping
    - Construction Site Runoff Erosion and Sediment Control
    - Post-Construction Stormwater Management
- Illicit Discharge Standard Operating Procedure
- Erosion and Sediment Control Best Management Practices Manual
- Post-Construction Stormwater Management Best Management Practices Manual
- Facility Runoff Control Plans including inspection schedules, procedures, and tracking sheets for:
    - Street Maintenance facility
    - Snow dump sites
    - Leaf/Yard Waste site at 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

WATER RESOURCES

Goals and Objectives continued

Portions of the Planning and Zoning Department's Water Resources budget along with the Planning and Zoning Department staff will continue to provide financial capacity and staff support for Storm Water Phase 2 compliance.

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 the surrounding area.

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.

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	3,873	-	-	-	N/A
Total Revenues	3,873	-	-	-	N/A
Expenditures					
Other Current Expenditures	60,190	91,500	87,750	(3,750)	-4.1%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	60,190	91,500	87,750	(3,750)	-4.1%

Significant Budget and Personnel Changes

TMDL Sampling	-	$	5,000	Removed from budget
USGS Gaging Stations	+	$	1,250	Increase to actual costs

Capital Purchases
There is no capital purchases scheduled for 2010.

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.

2009 Highlights

- Hosted 2nd Annual, "If Tombstones Could Talk".

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Lots sold	145	23	100	100
Cremations	30	14	30	30
Number of grave openings/closings	105	54	105	105

CEMETERY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Enterprise Operating Revenue	132,726	115,500	106,000	(9,500)	-8.2%
Total Revenues	132,726	115,500	106,000	(9,500)	-8.2%
Expenditures					
Personal Services	116,629	125,100	128,500	3,400	2.7%
Other Current Expenditures	22,059	27,950	25,800	(2,150)	-7.7%
Capital Outlay	34,742	11,500	-	(11,500)	-100.0%
Other Expenditures	1,730	-	-	-	N/A
Total Expenditures	175,160	164,550	154,300	(10,250)	-6.2%

Significant Budget and Personnel Changes

Personal Services	+	$	3,400	COLA, salary adjustment under compensation plan
Motor Fuel and Lubricant	-	$	3,000	Lower fuel costs

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Manager	1	1	1	1	1
Groundskeeper	1	1	1	1	1
Part-time employee (FTE)	.96	.92	1.09	1.13	1.08
Total	**2.96**	**2.92**	**3.09**	**3.13**	**3.08**

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of mosquito traps analyzed	6	6	6	6
Number of adulticide applications	45	0	30	30
Number of survey sites monitored for mosquito larvae	32	32	32	32
Number of larvacide applications	6	6	6	6
Number of West Nile cases reported in Watertown	0	0	0	0

MOSQUITO CONTROL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	-	-	-	-	N/A
Total Revenues	-	-	-	-	N/A
Expenditures					
Personal Services	6,732	15,100	14,450	(650)	-4.3%
Other Current Expenditures	45,827	75,200	75,200	-	0.0%
Other Expenditures	-	1,500	-	(1,500)	-100.0%
Total Expenditures	52,559	91,800	89,650	(2,150)	-2.3%

Significant Budget and Personnel Changes

There are no significant budget changes for the fiscal year.

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Part-time employee (FTE)	.75	.55	.24	.43	.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. We will strive to protect people and animals through the promotion and enforcement of responsible animal ownership. The Watertown animal control office 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 Watertown animal control office will endeavor to remain highly educated and trained in matters of animal laws and public health issues arising because of animal contacts.

2009 Highlights

- Organized and managed the annual city property sales auction.
- Assisted with the Annual Bicycle Safety inspections at the elementary schools.
- Assisted with the process of preparing the new marked police cars 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 member of the Animal Control Board.
- Continues to support and attend the Glacial Lakes Humane Society Board meetings.
- Re-certified with firearms used to control nuisance animals.
- Conducted training to law enforcement personnel on Animal Laws, Bites, Safety, Hanta Virus, West Nile virus, and animal cruelty laws.
- Performed public service announcements on animal related issues.
- 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.
- Hired permanent part-time worker and trained him on safety and procedures.
- Continues to assist in the maintenance for the police department's vehicle fleet.
- Established a Field Training Program for the Animal Control Unit.
- Established a Code of Ethics and Mission Statement.
- In process of establishing a Policy Manual.
- In the process of establishing an efficient process to track and inventory recovered bicycles.
- 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 thus reducing outside labor costs and vehicle "down time".

Objectives:
◊ Better track 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 where to better prioritize service delivery.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Hours spent on Police car maintenance	230	172	235	235
Hours spent on Police building maintenance	65	49	95	95
Hours spent on other City Departments maintenance	205	48	120	120
Total Hours spent on non-animal related calls for service	462	135	300	300

Goal: To provide community protection and animal services through administration of the Animal Control Ordinance, effective enforcement, training, 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 and 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.
◊ Increase the overall professionalism and knowledge of the Animal Control Unit through training, policy and appearance.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Total number of animal calls responded to	1,708	789	1,595	1,600
Number of dog/cat violations (citations)	124	57	125	125
Total number of wild animal calls responded to	220	100	200	200
Total number of dog/cat bites	28	9	15	15
Number of hours of public education	7	9	16	16
Total hours spent on animal calls	1,450	577	1,200	1,200
Total hours of training	9	14	24	40
Total classes attended	3	3	9	11

ANIMAL CONTROL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods & Services	2,760	2,000	2,000	-	0.0%
Total Revenues	2,760	2,000	2,000	-	0.0%
Expenditures					
Personal Services	55,465	63,300	65,150	1,850	2.9%
Other Current Expenditures	4,184	8,100	9,160	1,060	13.1%
Total Expenditures	59,649	71,400	74,310	2,910	4.1%

Significant Budget and Personnel Changes

Personal Services	+	$	1,850	COLA, salary adjustment under compensation plan
Travel Expense Personnel	+	$	1,060	Additional training

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Animal Control Officer	1	1	1	1	1
Part-time employee (FTE)	0.23	.30	.25	.40	.40
Total	**1.23**	**1.30**	**1.25**	**1.40**	**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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of trees planted on blvd and parks	305	310	350	350
Number of diseased trees removed	23	7	20	20
Number of hazard trees removed	138	53	120	120

FORESTRY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Licenses and Permits	20	-	-	-	N/A
Miscellaneous Revenues	3,876	3,500	3,500	-	0.0%
Total Revenues	3,896	3,500	3,500	-	0.0%
Expenditures					
Personal Services	133,726	141,550	144,700	3,150	2.2%
Other Current Expenditures	25,951	27,400	25,800	(1,600)	-5.8%
Capital Outlay	26,426	57,700	-	(57,700)	-100.0%
Total Expenditures	186,103	226,650	170,500	(56,150)	-24.8%

Significant Budget and Personnel Changes

Personal Services	+	$	3,150	COLA, salary adjustment under compensation plan
Motor Fuel & Lubricant	-	$	2,000	Lower cost of fuel

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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	.01	.43	.43
Total	**3.08**	**3.08**	**2.51**	**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.

2009 Highlights

- Received notification that the Library will be one of twenty libraries in the country to host the John Adams Unbound traveling display.
- Received grant funds to continue the mural around the children's area.
- Began purchasing downloadable audio books.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Titles deleted	2,287	92	1,000	1,500
Titles added	6,643	3,574	6,750	6,900
Number of items circulated	234,366	135,117	270,000	285,000
# of users with accounts for downloadable items	111	161	170	180
Number of visitors	165,590	85,109	170,000	175,000
Number of programs done by library staff	396	197	400	410
Library cost per capita	$39.01	NA	$41.03	$38.30

LIBRARY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenue	2,750	250	250	-	0.0%
Charges for Goods and Services	1,245	1,250	1,250	-	0.0%
Miscellaneous Revenue	-	-	300	300	N/A
Other Financing Sources	139	-	-	-	N/A
Total Revenues	4,134	1,500	1,800	300	20.0%
Expenditures					
Personal Services	559,627	595,250	620,100	24,850	4.2%
Other Current Expenditures	122,954	138,300	154,936	16,636	12.0%
Capital Outlay	114,219	108,800	-	(108,800)	-100.0%
Total Expenditures	796,800	842,350	775,036	(67,314)	-8.0%

Significant Budget and Personnel Changes

Personal Services	+	$	24,850	COLA, salary adjustments under compensation plan
Courier Services	-	$	2,000	Adjust to actual costs
Equipment Maintenance	+	$	2,000	Additional cost of maintenance
Circulation Supplies	+	$	2,500	Increase costs
Electronic Subscriptions	+	$	3,000	Increase usage
Patron Subscriptions	+	$	12,000	Yearly subscription fees
Natural Gas	+	$	1,700	Increase in rates
Electricity	+	$	2,656	Adjust to actual costs

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Library Director	1	1	1	1	1
Assistant Librarian	1	1	1	1	1
Cataloger	1	1	1	1	1
Assistant Cataloger	1	1	1	1	1
Children's Librarian	1	1	1	1	1
Young Adult Librarian	1	1	1	1	1
Circulation Librarian	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Special Services Librarian	1	1	1	1	1
Maintenance Person	1	1	1	1	1
Part-time employee (FTE)	2.94	2.94	2.41	2.94	2.94
Total	**12.94**	**12.94**	**12.41**	**12.94**	**12.94**

101 465.12 PLANNING AND ZONING - DEVELOPMENT SERVICES

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

2009 Highlights

- Filled Urban Planner position in February.
- Started of Phase I construction of LATI and the development of plats and plans for Phase II.
- Development and processing for the start of new Water Treatment building and wells.
- Completion of the final zoning for transfer of Watertown Ice & Cold Storage site.
- Final adoption of the new DFIM Jan 18, 2009 for the Roby Creek area.
    - Continued education and outreach with the public to the new DFIM.
- Issuance of the first building permits for the KAK subdivision.
- Major construction projects in process or completed.
    - HyVee Store
    - Hampton Inn
    - Benchmark Foam
    - Municipal Utilities Office Addition
    - Home Federal Bank
    - Terry Redlin Environmental Center
    - Midwest Building Condos
    - Demolition of the SD Cement Plant
    - City Hall Accessible Renovation

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Board of Adjustment variances & special exceptions	31	23	50	50
Plan Commission – Annexations	4	2	4	4
Plan Commission – Plats	7	2	4	8
Plan Commission – Administrative Plats	15	9	15	15
Plan Commission – Vacations	5	1	5	5
Number of staff hours on training and certification	163	96	132	225

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Assessed Valuation in 1,000s	$40,624	$17,860	$42,000	$45,000
Commercial building permits – new construction	19	9	18	20
Residential building permits – new construction	41	25	50	50
Total permits issued	451	254	450	500
Number of zoning map changes	9	13	20	20

PLANNING AND ZONING – DEVELOPMENT SERVICES

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
License & Permits	135,168	134,500	88,000	(46,500)	-34.6%
Charges for Goods & Services	7,725	10,000	5,000	(5,000)	-50.0%
Miscellaneous Revenue	8,966	11,000	8,100	(2,900)	-26.4%
Total Revenues	151,859	155,500	101,100	(54,400)	-35.0%
Expenditures					
Personal Services	291,312	312,350	313,900	1,550	0.5%
Other Current Expenditures	43,737	59,750	47,400	(12,350)	-20.7%
Capital Outlay	5,572	10,700	-	(10,700)	-100.0%
Other Expenditures	7,314	7,150	8,000	850	11.9%
Total Expenditures	347,935	389,950	369,300	(20,650)	-5.3%

Significant Budget and Personnel Changes

Personal Services	+	$	1,550	COLA, salary adjustment under compensation plan
Nuisance Abatement Costs	-	$	8,000	Decrease in budget
Travel Expense Personnel	-	$	2,500	Adjust to actual costs

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Planning and Zoning Official	1	1	1	1	1
Building Official	1	1	1	1	1
Urban Planner	1	1	1	1	1
Code Enforcement Officer	0	1	1	1	1
Building Services Specialist	1	1	1	1	1
Part-time employee (FTE)	.86	.65	.46	.52	.48
Total	**4.86**	**5.65**	**5.46**	**5.52**	**5.48**

101 493.00 TRANSFERS OUT TO OTHER FUNDS

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

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	-	-	-	-	0.0%
Total Revenues	-	-	-	-	0.0%
Expenditures					
Miscellaneous	1,437,000	1,565,000	1,600,000	35,000	2.2%
Total Expenditures	1,437,000	1,565,000	1,600,000	35,000	2.2%

Significant Budget and Personnel Changes

Transfer Out – Airport	+	$	40,000
Transfer Out – Watertown Community Rec Center	-	$	5,000

Summary of Personnel

There are no personnel allocated to this department.

200 SPECIAL REVENUE FUNDS

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

Park & Recreation Fund (201)
This fund is used to account for the operations and maintenance of all of the City-owned park and recreation facilities and activities except for the Community Rec Center. South Dakota Codified Law (SDCL) 9-38-90.3 provides statutory authority for this fund. To the extent miscellaneous revenues are not sufficient, financing is provided by a transfer from the General Fund and BBB Sales Tax Fund.

BBB Sales Tax Fund (203)
This fund is used to account for the revenues and expenditures of the additional one percent (1%) city sales tax on lodging, alcoholic beverages, prepared food and admissions. SDCL 10-52-8 provides statutory authority for this fund. The revenues are restricted by 10-52-8 for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditorium, or athletic facility buildings including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City.

Recreation Center Fund (204)
This fund is used to account for the revenues and expenditures for the operations and maintenance of the Community Recreation Center facilities and activities. Financing is provided by revenues from memberships and various program fees together with a transfer from the General Fund.

Casualty Reserve Fund (205)
This fund is used to account for the revenues and expenditures for payment of expenses to replace and repair property of the City which was damaged or lost as a result of a casualty loss. SDCL 9-21-16.1 provides statutory authority for this fund. Financing is provided by interest earnings on money in the fund and, if needed, a transfer from the General Fund. The balance in this fund may not exceed the sum of one hundred thousand dollars.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of staff meetings per year	12	6	12	12
Percent of board member attendance	79%	86%	86%	86%

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Percent of activities planned that are published	100%	100%	100%	100%
Total number of volunteers	221	185	220	220

SUPERVISION

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	45,027	45,000	29,500	(15,500)	-34.4%
Other Financing Sources	1,320,217	1,418,000	1,418,000	-	0.0%
Total Revenues	1,365,244	1,463,000	1,447,500	(15,500)	-1.1%
Expenditures					
Personal Services	172,006	180,700	189,150	8,450	4.7%
Other Current Expenditures	6,918	7,550	8,200	650	8.6%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	178,924	188,250	197,350	9,100	4.8%

Significant Budget and Personnel Changes

Personal Services + $ 8,450 COLA, salary adjustment under compensation plan

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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	.15	.10	.12	.12
Total	**3**	**3.15**	**3.10**	**3.12**	**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.

2009 Highlights

- The new position of Adult Activities Coordinator was created and filled to promote programs and facilities for individuals age 50+.
- Received a Watertown Community Foundation Grant to improve and expand the horseshoe courts at McKinley Park.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of participants in summer programs	2,659	2,789	2,800	2,700
Number of participants in all youth/adult programs	4,602	3,720	4,600	4,600
Number of training workshops given for volunteers	13	9	13	13
Number of special events conducted	8	5	8	8

RECREATION PROGRAMS

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	97,395	88,200	91,500	3,300	3.7%
Miscellaneous Revenues	9,680	33,100	27,700	(5,400)	-16.3%
Total Revenues	107,075	121,300	119,200	(2,100)	-1.7%
Expenditures					
Personal Services	197,726	254,700	251,650	(3,050)	-1.2%
Other Current Expenditures	41,501	37,700	38,200	500	1.3%
Capital Outlay	3,736	2,000	-	(2,000)	-100.0%
Other Expenditures	3,093	5,900	5,900	-	0.0%
Total Expenditures	246,056	300,300	295,750	(4,550)	-1.5%

Significant Budget and Personnel Changes

Personal Services	-	$	3,050	Change in personnel

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Recreation Superintendent	1	1	1	1	1
Asst. Recreation Superintendent	1	1	1	1	1
Senior Activities Director (New)	0	0	0	1	1
Part-time employment (FTE)	4.71	4.59	3.29	4.68	4.22
Total	**6.71**	**6.59**	**5.29**	**7.68**	**7.22**

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.

2009 Highlights

- Maturation of Phase IV 2008 Renovation Project.
- Construction of the final Phase V Renovation Project.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of season passes	879	876	880	880
Number of 9-hole rounds played by green fee players	11,990	6,897	12,000	12,500
Number of 9-hole rounds played by season pass holders	46,310	21,543	46,750	47,000
Number of staff hours used for training	98	45	100	100

GOLF COURSE

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods & Service	478,688	457,000	503,000	46,000	10.1%
Miscellaneous Revenue	5,042	4,000	5,000	1,000	25.0%
Other Financing Sources	49	-	-	-	N/A
Total Revenue	483,779	461,000	508,000	47,000	10.2%
Expenditures					
Personal Services	252,336	254,550	266,900	12,350	4.9%
Other Current Expenditures	144,630	174,800	178,800	4,000	2.3%
Capital Outlay	37,475	61,100	66,800	5,700	9.3%
Other Expenditures	407	-	-	-	N/A
Total Expenditures	434,848	490,450	512,500	22,050	4.5%

Significant Budget and Personnel Changes

Personal Services	+	$	12,350	COLA, salary adjustments under compensation plan
Expert & Consultant Services	+	$	4,000	Adjust to actual costs
Motor Fuel & Lubricant	-	$	6,000	Lower fuel costs
Chem, Drug & Lab Supply	+	$	3,000	Increase cost and more surface
Electricity	+	$	2,200	Adjust to actual costs
Capital Purchases				
Mowers		$	40,700	Replace fairway, greens, and rough mowers
Computer Equipment/Software		$	2,500	Software for taking tee times and generating reports
Safety Equipment		$	1,500	Exhaust Fan for storage room
Utility Vehicle		$	16,100	Replace 1997 Truckster
Audio System		$	6,000	Audio system to communicate with first tees

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Golf Course Superintendent	1	1	1	1	1
Asst. Golf Course Superintendent	1	1	.75	.75	.75
Turf Specialist	1	1	1	1	1
Part-time/Seasonal employee (FTE)	6.85	4.95	4.76	4.12	4.28
Total	**9.85**	**7.95**	**7.51**	**6.87**	**7.03**

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

201 451.26 FAMILY AQUATICS CENTER

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.

2009 Highlights

- Replaced all drain covers with anti-entrapment covers to meet VGB Act.
- Improved public address system.
- Offered family tubes at a rental rate.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Family season passes	309	277	285	300
Individual season passes	434	452	460	450
Daily Admissions - Family	N/A	N/A	N/A	N/A
Daily Admissions - Individual	18,140	4,338	14,500	15,000
Number of rentals	8	2	8	8
Number of children registered in swimming lessons vs. number of openings	956/1,200	814/1,006	900/1,206	900/1,200
Total attendance	46,492	11,763	40,000	45,000
Profit margin of concession sales	29%	30%	32%	32%

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
# of violations from Health Department inspection	2	0	0	0
Number of water samples taken	33	12	33	33

FAMILY AQUATICS CENTER

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	216,602	193,800	202,000	8,200	4.2%
Miscellaneous Revenue	3,304	1,000	1,500	500	50.0%
Total Revenues	219,906	194,800	203,500	8,700	4.5%
Expenditures					
Personal Services	143,397	161,450	161,400	(50)	0.0%
Other Current Expenditures	110,307	120,300	120,600	300	0.2%
Capital Outlay	9,472	11,000	-	(11,000)	-100.0%
Other Expenditures	130	-	-	-	N/A
Total Expenditures	263,306	292,750	282,000	(10,750)	-3.7%

Significant Budget and Personnel Changes

There are no significant budget or personnel changes for 2010.

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Part-time employee (FTE)	9.00	10.31	8.11	9.13	8.65
Total	**9.00**	**10.31**	**8.11**	**9.13**	**8.65**

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.

2009 Highlights

- South parking lot seal coated and north lot re-striped.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of tournaments held	7	4	7	7
Number of field rentals for adults	242	175	240	245
Number of mowings	30	16	30	30

SOFTBALL/BASEBALL COMPLEX

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	14,473	5,000	8,000	3,000	60.0%
Total Revenues	14,473	5,000	8,000	3,000	60.0%
Expenditures					
Personal Services	11,456	6,450	8,800	2,350	36.4%
Other Current Expenditures	12,240	10,350	14,600	4,250	41.1%
Capital Outlay	15,920	5,000	6,000	1,000	20.0%
Total Expenditures	39,616	21,800	29,400	7,600	34.9%

Significant Budget and Personnel Changes

Personal Services	+	$	2,350	Increase in part-time wages
Ag & Hort Supplies	+	$	3,500	Increase in cost of materials
Capital Purchases				
Koch Complex Improvements		$	6,000	Bleacher Screens w/50% match from JO Softball Association

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Part-time employee (FTE)	.31	.30	.39	.31	.31
Total	**.31**	**.30**	**.39**	**.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.

2009 Highlights

- Remodeled rooms for Adult Activities Coordinator and Arts Program.
- Replaced wall matting for patron safety.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of times facility used for private rentals	196	112	200	200
Number of community groups utilizing the meeting room	6	6	6	6
Total number of times meeting room reserved	66	38	75	75
Number of user accident claims filed	0	0	0	0

AUDITORIUM

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	5,976	4,000	4,000	-	0.0%
Miscellaneous Revenue	524	500	500	-	0.0%
Total Revenues	6,500	4,500	4,500	-	0.0%
Expenditures					
Personal Services	46,000	49,800	51,200	1,400	2.8%
Other Current Expenditures	35,983	37,850	40,700	2,850	7.5%
Capital Outlay	4,630	13,500	-	(13,500)	-100.0%
Total Expenditures	86,613	101,150	91,900	(9,250)	-9.1%

Significant Budget and Personnel Changes

Personal Services	+	$	1,200	COLA, salary adjustments under compensation plan
Gas	+	$	1,500	Increase in rates

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Building and Pool Maintenance Worker	1	1	1	1	1
Part-time Employee (FTE)	.10	.10	0	.10	.07
Total	**1.10**	**1.10**	**1.00**	**1.10**	**1.07**

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.

2009 Highlights

- Construction of the Terry Redlin Environmental Center.
- Revitalization of Discovery Station displays.
- Revitalization of alligator exhibit.
- Renovation for black and white ruffed lemur exhibit.
- Completed educational trunks for "Waters of South Dakota".
- Received funding from the Watertown Community Foundation for: the renovation of the Diversity of Life Complex, purchasing prairie plants and educational materials for the prairie gardens, educational components for the Terry Redlin Environmental Center, and support for the Watertown Community Foundation Youth Council Free Day at the zoo.
- Received funding from the Watertown Community Foundation Women & Giving to support a program for 15 local, at-risk females, grades three and four. The program ran for eight weeks ans was a partnership between the zoo and Roots & Shoots.
- Received $50,000 for the Andrea Award for Organizational Excellence.
- Revitalized the Zoo Crew Program for 13-18 year old volunteers.
- Added new programs focused on seniors and grandparents in cooperation with the Park & Rec Senior Activities Coordinator.
- Increased summer education program offerings.
- Increased summer participation in Roots & Shoots programming.

Performance Measures

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

Objective:
◊ Maintain and improve the zoo's existing facilities, equipment and grounds.
◊ Continue improving conservation and research programming.
◊ Continue to maintain a superior collection of animals.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Total Attendance	54,324	22,586	54,500	55,000
$ budgeted for grounds & equipment	$1,920	$4,700	$10,700	$50,000
$ budgeted for exhibit and building improvements	$24,700	$45,000	$810,000	$151,000
Total number of SSP programs & local conservation projects and programs	15	15	16	17

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Attendance at special events and free days	10,781	1,036	11,000	11,000
$ received from grants	$90,650	$25,700	$66,000	$75,000
$ of subsidies from Lake Area Zoological Society	$75,762	$29,970	$121,396	$165,365
# of workshops & conferences attended by staff	7	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.
- ◊ Create 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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of active Roots & Shoots groups	20	15	20	22
Total number of participants in Roots & Shots service learning activities	1,147	930	1,500	1,600
Number of outreach programs	100	48	100	100
Number of educators and interns reached through activities, training and workshops	26	7	27	45
Total attendance from Zoo School programs and on-site tours	9,817	7,111	10,000	10,000
$ received from educational programming	$14,366	$12,853	$15,900	$15,500
Volunteer hours	3,371	1,760	3,500	3,500

ZOO

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental	3,183	-	-	-	N/A
Charges for Goods and Services	134,886	120,000	140,000	20,000	16.7%
Miscellaneous Revenues	80,749	107,550	96,045	(11,505)	-10.7%
Other Financing Sources	300	1,000	1,000	-	0.0%
Total Revenues	219,118	228,550	237,045	8,495	3.7%
Expenditures					
Personal Services	505,072	593,550	604,600	11,050	1.9%
Other Current Expenditures	150,977	153,800	170,100	16,300	10.6%
Capital Outlay	7,772	10,300	-	(10,300)	-100.0%
Other Expenditures	70	400	400	-	0.0%
Total Expenditures	663,891	758,050	775,100	17,050	2.2%

Significant Budget and Personnel Changes

Personal Services	+	$	11,050	COLA, salary adjustments under compensation plan
Insurance Premium	+	$	1,200	Adjust to actual costs
Banking Services	+	$	1,200	Credit card service fees
Publication & Rec Fees	+	$	1,600	Increase in publications
Maintenance of Other	+	$	1,700	Adjust to actual costs
Gas	+	$	2,200	Increase in rates
Electricity	+	$	7,500	Increase in rates

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Zoo Superintendent	1	1	1	1	1
Zoo Curator	1	1	1	1	1
Roots & Shoots Coordinator	0	1	0	0	0
Visitor's Service/Office Manager	1	1	1	1	1
Zookeeper/Maintenance	1	1	1	1	1
Zookeeper I	3	3	4	4	4
Zoo Educator	1	1	1	1	1
Part-time employee (FTE)	5.50	5.40	6.05	6.32	6.23
Total	**13.50**	**14.40**	**15.05**	**15.32**	**15.23**

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.

2009 Highlights

- Watertown Skate Club hosted first USFSA figure skating competition.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of youth season passes (includes hockey & lions)	267	0	275	275
Number of Adult and family season passes	12	0	15	20
Yearly attendance	3,336	1,879	3,400	3,500
Number of machine hours for resurfacing ice	135	75	135	135
Total number of non-ice events	2	0	2	2

ICE ARENA/EXPO BUILDING

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	12,982	12,000	12,300	300	2.5%
Miscellaneous Revenues	27	-	-	-	N/A
Total Revenues	13,009	12,000	12,300	300	2.5%
Expenditures					
Personal Services	43,539	44,950	48,150	3,200	7.1%
Other Current Expenditures	34,310	37,250	39,000	1,750	4.7%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	77,849	82,200	87,150	4,950	6.0%

Significant Budget and Personnel Changes

Personal Services	+	$	3,200	COLA, salary adjustments under compensation plan
Electricity	+	$	1,000	Increase in rates

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Asst. Superintendent (FTE)	0	0	.25	.25	.25
Part-time employee (FTE)	.38	.36	.32	.34	.42
Total	**.88**	**.86**	**1.07**	**1.09**	**1.17**

- 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.

2009 Highlights

- Eastside Recreational Trail constructed.
- First field at Anza Soccer Complex lighted.
- Vault restroom installed at Pelican Lake Access.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
# of inspections on playground equipment	16	6	16	16
Feet of new bike trail	2,300	0	14,890	39,072
Number of arena events held at Derby Downs	24	11	24	25
Number of clubhouse rentals at Derby Downs	45	18	45	50

PARKS SYSTEM

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	21,996	7,450	7,450	-	0.0%
Other Financing Sources	-	-	-	-	N/A
Total Revenues	21,996	7,450	7,450	-	0.0%
Expenditures					
Personal Services	277,724	278,550	293,200	14,650	5.3%
Other Current Expenditures	116,446	121,100	146,700	25,600	21.1%
Capital Outlay	32,281	69,500	-	(69,500)	-100.0%
Other Expenditures	11	-	-	-	N/A
Total Expenditures	426,462	469,150	439,900	(29,250)	-6.2%

Significant Budget and Personnel Changes

Personal Services	+	$	14,650	COLA, salary adjustments under compensation plan
Seal Coat/Crack Sealing	+	$	21,300	Foundation parking, McKinnley parking, Kiddie Pond/disc golf parking
Repairs to Ball Fields	+	$	5,000	Agrilime for ball fields
Motor Fuel & Lubricants	-	$	5,000	Lower fuel costs
Cleaning Services	+	$	2,300	Adjust to actual costs

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent of Parks & Forestry	.50	.50	.50	.50	.50
Park Maintenance Worker II	1	1	4	4	4
Park Maintenance Worker I	3	3	0	0	0
Part-time employee (FTE)	4.55	4.01	3.89	3.86	3.85
Total	**9.05**	**8.51**	**8.39**	**8.36**	**8.35**

- 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.

2009 Highlights

- Full year operation of expanded campsites.
- Construction of comfort station in new campground.

Performance Measures

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

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

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of camper/tent permits issued	4,700	1,557	5,000	5,000
Avg. % of seasonal occupancy level	43	40	40	40
Picnic shelter rental	50	20	50	50

CITY PARK AND CAMPING

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	79,245	65,050	82,750	17,700	27.2%
Total Revenues	79,245	65,050	82,750	17,700	27.2%
Expenditures					
Personal Services	44,393	53,250	54,400	1,150	2.2%
Other Current Expenditures	26,227	32,400	57,750	25,350	78.2%
Capital Outlay	-	-	-	-	N/A
Other Current Expenditures	-	-	-	-	N/A
Total Expenditures	70,620	85,650	112,150	26,500	30.9%

Significant Budget and Personnel Changes

Personal Services	+	$	1,150	COLA, salary adjustments under compensation plan
Seal Coating/Crack Sealing	+	$	23,600	All roads and parking lots in City Park and Jackson Park

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Park Manager (FTE)	.50	.50	.50	.50	.50
Part-time employee (FTE)	1.30	1.30	1.14	1.59	1.56
Total	**1.80**	**1.80**	**1.64**	**2.09**	**2.06**

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

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

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

Performance Measures

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

Objectives:
- ◊ Transfer funds to the Park and Recreation Fund to assist in operating the Auditorium and other Park and Recreation facilities.
- ◊ To fulfill the City's obligation under the lease of the Event Center by paying all utility costs of this facility.
- ◊ To provide funds for advertising and promotion of the City. These funds are combined with private funds. Community advertising funds are matched dollar for dollar 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 leas agreement with the Community Recreation Center.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Dollar amount of advertising funds used	$73,262	$29,028	$78,728	$87,950
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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	639,419	654,000	600,000	(54,000)	-8.3%
Miscellaneous Revenues	7,907	4,000	4,000	-	0.0%
Total Revenues	647,326	658,000	604,000	(54,000)	-8.2%
Expenditures					
General Government (CVB/Event Center)					
Other Expenditures	302,035	346,600	351,600	5,000	1.4%
General Government Advertising					
Other Expenditures (Chamber Programs)	73,262	87,950	87,950	-	0.0%
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	613,297	672,550	677,550	5,000	0.7%

Significant Budget and Personnel Changes

Gas	+	$	3,700	Increase in rates
Electricity	+	$	1,300	Increase in rates

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).

2009 Highlights

- Implemented a new weight loss competition.
- Purchased new membership software and check-in system.
- New sauna in women's locker room.
- Renovated steam room.
- Increased membership contracts by almost 100 over previous year.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Average daily attendance	244	289	254	260
Number of new programs	3	3	4	2
# increase/(decrease) in membership contracts from previous year	69	93	60	40
Total single membership contracts	407	449	449	455
Total family membership contracts	692	713	713	725

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Total number of rentals	13	9	13	15
Number of tournaments held	7	5	7	7
Number of certified trainers	2	2	2	2
Average number of children at child care	15	16	16	16

COMMUNITY RECREATION CENTER

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Charges for Goods and Services	710,951	719,500	749,000	29,500	4.1%
Miscellaneous Revenue	38,475	37,500	34,000	(3,500)	-9.3%
Other Financing Sources	10,051	25,000	20,000	(5,000)	-20.0%
Total Revenues	759,477	782,000	803,000	21,000	2.7%
Expenditures					
Personal Services	474,336	504,100	502,500	(1,600)	-0.3%
Other Current Expenditures	257,272	247,200	272,800	25,600	10.4%
Capital Outlay	23,879	44,000	25,700	(18,300)	-41.6%
Other Expenditures	1,691	1,700	2,000	300	17.6%
Total Expenditures	757,178	797,000	803,000	6,000	0.8%

Significant Budget and Personnel Changes

Personnel	-	$	1,600	Change in personnel
Equipment Maintenance	-	$	2,000	Adjust to actual costs
Building Maintenance	+	$	11,300	Paint interior
Center Expense	+	$	3,000	Increase in costs
Education & Rec Supplies	+	$	4,000	Additional programs and increase participation
Gas	+	$	16,000	Adjust to actual costs
Electric	-	$	10,000	Adjust to actual costs
Capital Purchases				
Improvements to Building		$	1,700	Replace flooring
Machinery and Equipment		$	24,000	Scheduled replacement of exercise equipment

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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)	7.61	8.37	7.36	8.98	8.59
Total	**13.61**	**14.37**	**13.36**	**14.98**	**14.59**

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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	20,311	3,150	2,500	(650)	-20.6%
Total Revenues	20,311	3,150	2,500	(650)	-20.6%
Expenditures					
Casualty Loss	34,033	90,000	91,400	1,400	1.6%
Total Expenditures	34,033	90,000	91,400	1,400	1.6%

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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenue	24,043	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Total Revenues	24,043	-	-	-	N/A
Expenditures					
Personal Services	48	-	-	-	N/A
Capital Outlay	84,217	-	-	-	N/A
Transfers Out	390,849	-	-	-	N/A
Total Expenditures	475,114	-	-	-	N/A

Significant Budget and Personnel Changes

The Library Expansion Project has been completed. The Library Building Fund was closed out as of December 31, 2008.

Summary of Personnel

There are no personnel allocated to this department.

212 490.00 CAPITAL IMPROVEMENT FUND

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

Performance Measures

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

Objectives:
◊ Continue to provide funds for projects and improvements to various City departments.

Function	2008 Total	2009 Total	2010 Total
Public Safety Improvements	43,616	2,159,000	11,954,200
Street System Improvements	1,812,573	1,420,000	2,615,000
Sanitary Sewer Improvements	-	-	-
Storm Sewer, Flood Control and Water Quality Projects	1,284,413	1,365,000	450,000
Recreational Facility Improvements	853,564	911,000	1,458,540
Industrial Park Infrastructure	955,847	540,000	430,000
Debt Service Payments	1,149,676	1,246,900	1,247,480
Airport Fund for Capital Improvements	-	318,400	222,000
E-911 Fund	115,000	160,000	160,000

CAPITAL IMPROVEMENT FUND

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	5,865,987	6,074,000	5,442,000	(632,000)	-10.4%
Intergovernmental Revenues	939,861	1,900	5,266,760	5,264,860	2,770.9%
Miscellaneous Revenues	1,040,546	1,045,000	1,225,750	180,750	17.3%
Other Financing Sources	1,733,147	2,055,000	-	(2,055,000)	-100.0%
Total Revenues	9,579,541	9,175,900	11,934,510	2,758,610	30.1%
Expenditures					
Capital Outlay	4,950,013	6,395,000	16,907,740	10,512,740	164.4%
Debt Reduction	1,149,676	1,246,900	1,247,480	580	0.0%
Transfers Out	115,000	478,400	382,000	(96,400)	-20.2%
Total Expenditures	6,214,689	8,120,300	18,537,220	10,416,920	128.3%

Capital Purchases

Ambulance	$	130,000	Replace ambulance
Fire Truck	$	399,200	Replace fire truck
Public Safety Building	$	7,000,000	Construct new police station
West Fire Substation	$	4,425,000	Construct west substation
Street Improvements	$	760,000	Milling and Overlay annual program
2nd St SW Street Reconstruction	$	450,000	Design and construct curb/gutter/asphalt/base
Sidewalk, Curb & Gutter Replacement	$	325,000	Curb replacement for ADA accessibility
Traffic Signal Improvements	$	60,000	Maintenance or addition of signal lights
26th St E/15th Ave S	$	500,000	Street and Storm Sewer repair with SRF funds
1st Ave N Rail Cross Closure	$	400,000	Closure is due to South Connector route
Uptown Alley/Pk Lot Improvement	$	120,000	Paving/drainage repairs for uptown area
Land	$	150,000	Land acquisitions (any purpose)
Miscellaneous Storm Sewer Projects	$	50,000	Miscellaneous projects not identified
Big Sioux River Weir Rehab	$	90,000	Engineering Services
Box Culverts – KAK addition	$	160,000	Reimbursement to developer
Trees	$	12,000	Boulevard trees
Campground Improvements	$	25,000	Floors/drains in comfort station
Tennis Court Renovations	$	636,500	Highland/Belmont Tennis Courts renovation
Recreation Trail System/Improvement	$	425,000	Extend bike trail
Fishing Pier	$	60,000	Fishing Pier at Jackson Park
Golf Course Renovation Projects	$	60,640	Asphalt parking lot at cart storage
Zoo – Exhibit Improvements	$	150,000	Renovate Bear Exhibit
Soccer Complex Improvements	$	85,000	2nd Soccer field lighting
WCRC Improvements	$	4,400	Locker room partitions and pool lights replacement
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, Grant, Roberts (southern portion), and the visiting public to our service area. The department provides radio services and links to all public safety agencies providing emergency services.

2009 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)
  - Dispatchers Feltch and Dahl attended training on Active Shooting Response. This training was provided at no cost.
  - Dispatchers Haan and Benthin were certified in Basic 911 in Pierre (2 weeks).
  - Dispatchers Feltch, Dahl, and Anderson participated in various supervision classes.
- 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.
- Continue to keep up with the technology in the 911 Center.
  - T.D.D. software for the deaf was implemented
  - CAD Mapping is in the process of being implemented g).
  - Established contracts with First District for MSGA updates, mapping maintenance and Master Street addressing.
- 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:
◊ Continue to increase training courses and documentation of training programs.
◊ Continue to increase training hours for EMD/EFD re-certification.
◊ Continue to increase staff involvement in objectives and goals through task and project participation.
◊ Continue training in SWAT team activities and events.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Staff training hours received	412	424	800	820
Hours in exercise planning and participation	13	20	35	40
Training hours for recertification EMD/EFD	332	146	332	332
Other training development hours	85.5	258	360	360

Goal: Provide 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:
◊ Continue to research, 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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of quality assurance presentations scored	300	136	300	300
Average percentage score	94%	91%	92.5%	93%
Number of Educational Presentations to public	N/A	7	12	14

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:
- ◊ Continue to 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.
- ◊ Continue to determine the effectiveness of deliverance of EMD/EFD protocols by using the national standard scoring process on a percentage of calls that are serviced to other communities that the department serves.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Average score based on National Standards (Ntl Standards is 90%)	90.2%	91%	91.3%	91.3%
Day/Hamlin/Grant/Roberts counties 911/EMD/EFD calls	1,979	1,029	2,000	2,025
Codington Co. 911/EMD/EFD calls	5,878	3,011	6,025	6,025
Total overall number of 911 calls scored	214	136	300	300
Total unverified 911 calls and other counties	2,214	1,265	2,214	2,214

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Average ring time	7 sec	8 sec	7 sec	6.5 sec
Average length of call	5 min, 26 sec	5 min, 30 sec	5 min, 30 sec	5 min, 30 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.
- ◊ Continue to monitor call volumes to ensure staffing levels are adequate and commensurate for the services being required of each County.
- ◊ Continue to monitor call volumes and activity for future planning needs of staffing and equipment.

Measures	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Codington County 911 calls received	5,878	3,011	6,000	6,000
Hamlin County 911 calls received	410	192	425	410
Day County 911 calls received	632	319	635	640
Grant County 911 calls received	608	358	615	615
Roberts County 911 calls received	328	160	330	335
Total CAD entries/calls for service	28,518	20,365	38,000	38,050
* Total Unverified 911 calls	2,175	1,259	2,100	2,000
Minnesota and others	39	6	20	20

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

E-911 FUND

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	264,102	265,000	265,000	-	0.0%
Miscellaneous Revenues	115,328	165,600	166,500	900	0.5%
Other Financing Sources	115,000	160,000	160,000	-	0.0%
Total Revenues	494,430	590,600	591,500	900	0.2%
Expenditures					
Personal Services	413,090	460,200	495,000	34,800	7.6%
Other Current Expenditures	63,696	76,550	94,550	18,000	23.5%
Capital Outlay	30,385	187,600	9,300	(178,300)	-95.0%
Total Expenditures	507,171	724,350	598,850	(125,500)	-17.3%

Significant Budget and Personnel Changes

Personal Services	+	$	34,800	COLA, salary adjustments under compensation plan
Computer Maintenance	+	$	18,000	Increase in maintenance costs for software

Capital Purchases

Computer Equipment/Software	$	9,300

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Communications Supervisor	1	1	1	1	0
Information Systems Technician	0	0	0	0	.80
Communication Officers	8	8	8	9	9
Part-time employee (FTE)	0	0	.45	0	0
Total	**9.00**	**9.00**	**9.45**	**10.00**	**9.80**

226 455.06 LIBRARY FINES FUND

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

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	338	4,000	-	(4,000)	-100.0%
Fines and Forfeitures	18,032	15,000	15,000	-	0.0%
Miscellaneous Revenues	43,259	32,500	27,000	(5,500)	-16.9%
Total Revenues	61,629	51,500	42,000	(9,500)	-18.4%
Expenditures					
Current Expenditures	14,906	15,400	83,219	67,819	440.4%
Capital Outlay	1,417	6,350	10,700	4,350	68.5%
Other Expenditures	28	860	900	40	4.7%
Total Expenditures	16,351	22,610	94,819	72,209	319.4%

Significant Budget and Personnel Changes

Education & Rec Supplies	+	$	60,300	Downloadable audio books, Library books
Information & Education	+	$	2,668	Advertising for John Adams Unbound
Library Programs	+	$	4,000	Increase in programs

Capital Purchases

Computer Equipment/Software	$	10,700	Scheduled replacement of equipment

Summary of Personnel

There are no personnel allocated to this department.

272 463.20 URBAN RENEWAL FUND

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

2009 Highlights

- Develop a long term plan to repair uptown public parking lots and improve drainage behind public restrooms.
- Finalize plans to purchase and maintain a trolley.
- Complete work on mapping and updating database for the Urban Renewal District.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of new loans	4	1	2	2
Average number of loans in repayment	15	10	10	12
Average loan amount requested	$6,000	$5,000	$5,000	$5,000

URBAN RENEWAL FUND

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	75,542	71,500	63,300	(8,200)	-11.5%
Total Revenues	75,542	71,500	63,300	(8,200)	-11.5%
Expenditures					
Personal Services	4,848	8,450	6,660	(1,790)	-21.2%
Current Expenditures	20,383	29,700	33,450	3,750	12.6%
Capital Outlay	27,417	10,000	10,000	-	0.0%
Other Expenditures	21,800	36,000	40,000	4,000	11.1%
Total Expenditures	74,448	84,150	90,110	5,960	7.1%

Significant Budget and Personnel Changes

Personnel	-	$	1,790	Reduce part-time hours
Maintenance of Other	+	$	3,000	Add maintenance of Trolley

Capital Purchases

Uptown Projects		$	10,000	To Be Determined

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Part-time Maintenance (FTE)	.68	.75	.38	.37	.40
Total	**.68**	**.75**	**.38**	**.37**	**.40**

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.

2009 Highlights

- Education activities occurred through an annual newsletter, 6th Grade Environmental Days, Camp Chance, and Watertown Winter Farm Show.
- 23 radio ad spots highlighted information about the various projects.
- Best management practices incorporated in the various projects.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of water quality samples	20	14	24	24
Number of educational activities	34	31	33	34

SIOUX RIVER WATERSHED PROJECT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	66,328	235,000	301,087	66,087	28.1%
Miscellaneous Revenues	2,086	35,000	54,943	19,943	57.0%
Other Financing Sources	358,890	198,750	140,000	(58,750)	-29.6%
Total Revenues	427,304	468,750	496,030	27,280	5.8%
Expenditures					
Personal Services	126,094	150,400	157,000	6,600	4.4%
Other Current Expenditures	251,495	270,700	328,943	58,243	21.5%
Capital Outlay	-	-	-	-	N/A
Total Expenditures	377,589	421,100	485,943	64,843	15.4%

Significant Budget and Personnel Changes

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

Capital Purchases
There is no capital purchases scheduled for 2010.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Project Coordinator	0	0	1	1	1
Technical Assistant	0	0	1	1	1
Terry Redlin Freshwater Institute Director	0	0	1	0	0
Part-time employee (FTE)	0	0	.68	.70	.72
Total	**0**	**0**	**3.68**	**2.70**	**2.72**

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.

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	57,248	-	-	-	N/A
Miscellaneous Revenues	6,826	-	-	-	N/A
Other Financing Sources	18,800	-	-	-	N/A
Total Revenues	83,054	-	-	-	N/A
Expenditures					N/A
Personal Services	51,306	-	-	-	N/A
Other Current Expenditures	37,907	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Transfers Out	71,146	-	-	-	N/A
Total Expenditures	160,359	-	-	-	N/A

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 was closed at the end of 2008.

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Project Coordinator	1	1	1	0	0
Technical Assistant	1	1	1	0	0
Terry Redlin Freshwater Institute Director	0	0	1	0	0
Part-time employee (FTE)	.75	.75	.68	0	0
Total	**2.75**	**2.75**	**3.68**	**0**	**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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	209,483	226,500	220,500	(6,000)	-2.6%
Miscellaneous Revenue	918	1,000	400	(600)	-60.0%
Total Revenues	210,401	227,500	220,900	(6,600)	-2.9%
Expenditures					
Debt Service	169,267	166,000	163,000	(3,000)	-1.8%
Total Expenditures	169,267	166,000	163,000	(3,000)	-1.8%

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 beginning in 2009.

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	14,610	4,000	-	(4,000)	-100.0%
Total Revenues	14,610	4,000	-	(4,000)	-100.0%
Expenditures					
Other Current Expenditures	-	-	15,000	15,000	N/A
Total Expenditures	-	-	15,000	15,000	N/A

Significant Budget Changes

The building phase of the Terry Redlin Environmental Center began in 2009. The Center will be located in a new building connected to the Discovery Center at the Bramble Park Zoo. The construction is expected to be complete in early 2010 and the remaining unspent budget carried over into the 2010 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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	67,354	35,000	44,500	9,500	27.1%
Miscellaneous Revenues	331	300	100	(200)	-66.7%
Total Revenues	67,685	35,300	44,600	9,300	26.3%
Expenditures					
Capital Expenditures	5,000	-	-	-	N/A
Debt Services	70,843	72,000	75,000	3,000	4.2%
Total Expenditures	75,843	72,000	75,000	3,000	4.2%

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.*

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	29,148	39,000	56,500	17,500	44.9%
Miscellaneous Revenues	26	-	-	-	N/A
Total Revenues	29,174	39,000	56,500	17,500	44.9%
Expenditures					
Capital Expenditures	-	5,000	-	(5,000)	-100.0%
Debt Services	27,813	28,500	27,000	(1,500)	-5.3%
Total Expenditures	27,813	33,500	27,000	(6,500)	-19.4%

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.

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, 2010	$113,000
Interest payment due January 1, 2011	113,000
Total Interest Payments	226,000
Paying agent charges	1,000
Principal payment due January 1, 2011	$205,000

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	430,293	439,300	452,350	13,050	3.0%
Miscellaneous Revenue	8,885	7,000	5,000	(2,000)	-28.6%
Total Revenues	439,178	446,300	457,350	11,050	2.5%
Expenditures					
Debt Service	410,528	419,400	432,000	12,600	3.0%
Total Expenditures	410,528	419,400	432,000	12,600	3.0%

Significant Budget and Personnel Changes

Debt Service	+ $ 12,600	Increase in scheduled payment amount

Summary of Personnel

There are no personnel allocated to this department.

600 ENTERPRISE FUNDS

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

Sewer Fund (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

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

2009 Highlights

- Operated sewer systems with minimal complaints and disruptions to service.
- Responded to sanitary sewer overflows as they occurred to minimize impact to environmental impact.
- Investigation of high flows at lake sanitary system to identify systems.
- Closure of isolation structures and pumping from structures to prevent street flooding.
- Replaced 1999 lift station hoist service truck to a 2009 unit for better vehicle reliability to respond to lift station alarms and maintenance.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Lift station calls (Alarm computer)	151	64	128	125
One-Call locations	2,180	1,446	2,800	2,800
Sewer main backups	3	0	0	0
Sewer line jetting in feet	81,297	41,451	84,000	84,000
Sewer rodding for root removal in feet	20,275	1,400	12,000	15,000
Sewer televised in feet	70,639	42,814	86,000	86,000
Hours of overtime on standby	293	125.25	250	225
Hours of non-standby overtime	32	36	50	30

SEWER: COLLECTION SYSTEM

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	163,972	50,600	50,200	(400)	-0.8%
Enterprise Operating Revenues	2,689,856	2,724,700	2,651,700	(73,000)	-2.7%
Total Revenues	2,853,828	2,775,300	2,701,900	(73,400)	-2.6%
Expenses					
Personal Services	277,284	289,000	299,450	10,450	3.6%
Other Current Expenditures	91,935	183,950	168,400	(15,550)	-8.5%
Capital Outlay	1,538	112,200	17,200	(95,000)	-84.7%
Interest on Debt	148,099	188,750	140,000	(48,750)	-25.8%
Transfer to General Fund	228,405	138,800	135,095	(3,705)	-2.7%
Total Expenditures	747,261	912,700	760,145	(152,555)	-16.7%

Significant Budget and Personnel Changes

Personnel	+	$	10,450	COLA, salary adjustments under compensation plan
Equipment Maintenance	-	$	8,000	Adjust to actual costs
Motor Fuel & Lubricant	-	$	5,200	Lower cost of fuel
Electricity	+	$	2,200	Increase in rates
Water	-	$	1,750	Adjust to actual costs
Capital Purchases				
Computer Equipment/Software		$	3,900	Scheduled replacement
Meters		$	7,600	Replace 2 portable flow meters
Safety Equipment		$	5,700	Replace confined space equipment

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.10	.10	.10	.10	.10
Foreman	1	1	1	1	1
Operators	4	4	4	4	4
Part-time employee (FTE)	0	0	0	0	0
Total	**5.20**	**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	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Other Financing Sources	1,949,113	-	-	-	N/A
Total Revenues	1,949,113	-	-	-	N/A
Expenses					
Capital Outlay	375	1,405,000	350,000	(1,055,000)	-75.1%
Total Expenditures	375	1,405,000	350,000	(1,055,000)	-75.1%

Capital Purchases

Sewer Replacement/Rehab	$	350,000	Biennial sanitary sewer rehab program - TBD

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.

2009 Highlights

- Plant operated without any violation.
- Repaired and replaced existing equipment without disrupting plant operations.
- Continued biosolids application with costs under $0.01 per gallon.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Gallons of sludge land applied	2,047,600	620,800	2,000,000	2,000,000
Millions of gallons of wastewater discharged	1,101.50	603.55	1,100.00	1,100.00
Overtime hours used on standby (alarm)	88.75	64.00	80.00	80.00
Overtime not on standby	76.50	0.50	60.00	60.00
Hours of preventive maintenance	6,805	3,287	6,800	6,800

SEWER: WASTE WATER TREATMENT FACILITY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	7,588	-	-	-	N/A
Total Revenues	7,588	-	-	-	N/A
Expenses					
Personal Services	297,310	309,450	312,800	3,350	1.1%
Other Current Expenditures	428,471	428,200	490,500	62,300	14.5%
Capital Outlay	50,979	369,200	58,200	(311,000)	-84.2%
Interest on Debt	9,425	-	-	-	0.0%
Total Expenditures	786,185	1,106,850	861,500	(245,350)	-22.2%

Summary of Budget and Personnel Changes

Personnel	+	$	3,350	COLA, salary adjustment under compensation plan
Motor Fuel & Lubricant	-	$	2,000	Lower cost of fuel
Chem, Drug & Lab Supplies	+	$	15,400	Increase in cost of chemicals
Natural Gas	+	$	29,500	Increase to actual usage
Electricity	+	$	18,000	Increase in rates
Phone – Monthly Service	+	$	2,200	Combined phone services in other departments
Capital Purchases				
Computer Equipment/Software		$	1,500	Scheduled replacement
Meters		$	1,000	Replace portable DO meter
Safety Equipment		$	5,700	Replace confined space equipment
Facility Study		$	50,000	Evaluate current needs to provide for a 20 year growth design and rehabilitate obsolete technology

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent (FTE)	.20	.20	.20	.20	.20
Asst. Superintendent (FTE)	.10	.10	.10	.10	.10
Lead Operator	1	1	1	1	1
Operators	4	4	4	4	4
Part-time employee (FTE)	0	0	0	0	0
Total	**5.30**	**5.30**	**5.30**	**5.30**	**5.30**

604 432.57 SEWER: INDUSTRIAL PRETREATMENT PROGRAM

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

2009 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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of SIU inspections performed	12	4	13	13
Number of sump pump inspections	156	73	100	100
Number of monitoring events performed	29	19	30	30
Number of commercial inspections	59	19	100	100
Number of SIU's permitted	12	12	13	13
Number of NOV's issued	12	5	15	15

SEWER: INDUSTRIAL PRETREATMENT PROGRAM

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	45	-	-	-	N/A
Enterprise Operating Revenues	185	-	-	-	N/A
Total Revenues	230	-	-	-	N/A
Expenses					
Personal Services	110,068	113,050	117,150	4,100	3.6%
Other Current Expenditures	32,313	35,050	34,150	(900)	-2.6%
Capital Outlay	9,107	600	1,500	900	150.0%
Total Expenditures	151,488	148,700	152,800	4,100	2.8%

Summary of Budget and Personnel Changes

Personnel	+	$	4,100	COLA, salary adjustments under compensation plan
Capital Purchases				
Computer Equipment/Software		$	1,500	Scheduled replacement

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent (FTE)	0	.10	.10	.10	.10
Asst. Wastewater Superintendent (FTE)	.60	.60	.60	.60	.60
Pretreatment Asst.	1	1	1	1	1
Total	**1.60**	**1.70**	**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.

2009 Highlights

- Maintained Quality Assurance/Quality Control program.
- All data submitted as part of the Environmental Protection Agency's annual DMR-QA Proficiency Testing Study was within the established limitations.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of Wastewater samples analyzed	12,786	6,281	13,000	13,000
Number of sludge samples analyzed	4,013	1,897	4,000	4,000

SEWER: LABORATORY

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	67	-	-	-	N/A
Total Revenues	67	-	-	-	N/A
Expenses					
Personal Services	119,696	125,500	131,450	5,950	4.7%
Other Current Expenditures	41,364	57,900	51,900	(6,000)	-10.4%
Capital Outlay	9,035	20,000	2,700	(17,300)	-86.5%
Total Expenditures	170,095	203,400	186,050	(17,350)	-8.5%

Summary of Budget and Personnel Changes

Personnel	+	$	5,950	COLA, salary adjustments under compensation plan
Outside Testing	-	$	6,000	Adjust to actual costs
Capital Purchases				
Lab Equipment		$	2,700	Replace Dessicator

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent (FTE)	.10	.10	.10	.10	.10
Asst. Superintendent (FTE)	.20	.20	.20	.20	.20
Lab Technicians	2	2	2	2	2
Part-time employee (FTE)	0	0	0	0	0
Total	**2.30**	**2.30**	**2.30**	**2.30**	**2.30**

605 432.30 SOLID WASTE COLLECTION

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.

2009 Highlights

- Operated collection routes with minimal complaints.
- Continued to review and revision of collection routes to enhance productivity and minimize overtime.
- Helped to maintain a clean community by minimizing roadside litter.

Performance Measures

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

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

Measure	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Number of stops per MSW route #1 – Truck C-5	99,949	45,963	99,000	99,500
Number of stops per MSW route #2 – Truck C-7	157,896	61,411	158,000	158,500
Number of stops per MSW route #3 – Truck C-1	150,707	61,093	151,000	151,500

SOLID WASTE COLLECTION

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	794	200	200	-	0.0%
Enterprise Operating Revenues	458,272	460,000	460,000	-	0.0%
Total Revenues	459,066	460,200	460,200	-	0.0%
Expenses					
Personal Services	312,980	315,650	313,200	(2,450)	-0.8%
Other Current Expenditures	122,041	134,900	114,200	(20,700)	-15.3%
Capital Outlay	2,054	24,000	406,000	382,000	1591.7 %
Transfer to General Fund	107,600	112,800	109,070	(3,730)	-3.3%
Total Expenditures	544,675	587,350	942,470	355,120	60.5%

Significant Budget and Personnel Changes

Personnel	-	$ 2,450	Change in personnel structure
Motor Fuel & Lubricant	-	$ 19,650	Lower fuel costs

Capital Purchases

Dumpsters/Carts	$ 24,000	Replace inventory of garbage containers
Refuse Truck	$ 382,000	Replace automated garbage truck

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.17	.17	.17	.17	.17
Collection Supervisor (FTE)	.60	.60	.60	.60	.60
Collection Workers (FTE)	4.80	4.80	4.80	4.80	4.80
Total	**5.57**	**5.57**	**5.57**	**5.57**	**5.97**

❖ 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.

2009 Highlights

- Implemented credit card process for payment of tip tickets and containers.
- Completed the Cold Storage Building Rehabilitation project.
- Revised e-waste disposal practices.
- Planted additional shelter belt trees for litter control with the County Conservation Service.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Tonnage of MSW	38,738	18,931	37,862	38,000
Tonnage of Rubble	2,421	1,066	2,500	2,500
White Goods	239	229	300	300
Wood	902	375	750	800

SOLID WASTE DISPOSAL

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Licenses and Permits	-	200	-	-	N/A
Miscellaneous Revenues	151,789	160,000	55,000	(105,000)	-65.6%
Enterprise Operating Revenues	1,230,024	1,210,000	1,241,200	31,200	2.6%
Total Revenues	1,381,813	1,370,200	1,296,200	(74,000)	-5.4%
Expenses					
Personal Services	364,940	381,250	419,200	37,950	10.0%
Other Current Expenditures	365,865	423,100	384,350	(38,750)	-9.2%
Capital Outlay	61,908	682,500	1,586,500	904,000	132.5%
Other Expenditures	56,644	65,000	75,000	10,000	15.4%
Total Expenditures	849,357	1,551,850	2,465,050	913,200	58.8%

Significant Budget and Personnel Changes

Personnel	+	$	37,950	COLA, salary adjustments under compensation plan
Rent – Machinery & Equipment	-	$	8,500	Adjust to actual costs
Equipment Maintenance	+	$	15,400	Adjust to actual costs
Disposal of Hazardous Waste	-	$	4,000	Adjust to actual costs
Motor Fuel & Lubricant	-	$	39,000	Lower cost of fuel
Capital Purchases				
Improvements to Buildings		$	9,000	Emergency generator
Compactor		$	650,000	Schedule replacement
Cell #4 Engineering/Construction		$	887,700	Engineering and construction costs
Gas Program Pilot Study		$	39,800	Methane gas pilot study

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 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	.16	0	0
Total	**7.17**	**7.17**	**7.33**	**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.

2009 Highlights

- Operated with minimal complaints.
- The yard waste site continues to grow and is appreciated by the community.
- The City continues to sell yard waste containers.
- The City continues to sell recycling containers for paper, metal cans, and cardboard.

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	2008 Actual Total	2009 Actual 1/1-6/30	2009 Estimated Total	2010 Projected Total
Recycling truck stops	127,805	55,580	120,000	123,000
Grass recycling truck stops	77,523	30,290	78,000	78,500

SOLID WASTE RECYCLING

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Miscellaneous Revenues	41,557	25,000	25,000	-	0.0%
Enterprise Operating Revenues	408,028	400,000	400,000	-	0.0%
Total Revenues	449,585	425,000	425,000	-	0.0%
Expenses					
Personal Services	196,596	218,500	210,750	(7,750)	-3.5%
Other Current Expenditures	111,231	134,550	118,657	(15,893)	-11.8%
Capital Outlay	24,732	324,700	165,000	(159,700)	-49.2%
Total Expenditures	332,559	677,750	494,407	(183,343)	-27.1%

Significant Budget and Personnel Changes

Personnel	-	$	7,750	Change in personnel structure
Professional Fees	-	$	3,000	Adjust to actual costs
E-waste Program	-	$	10,000	Adjust to actual costs
Education & Rec Supplies	-	$	2,600	Adjust to actual costs
Capital Purchases				
Dumpsters/Carts		$	20,000	Replace inventory of recycling containers
Refuse Truck		$	145,000	Schedule replacement

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Superintendent of Wastewater and Solid Waste (FTE)	.16	.16	.16	.16	.16
Collections Supervisor (FTE)	.40	.40	.40	.40	.40
Collection Workers (FTE)	3.20	3.20	3.20	3.20	3.20
Part-time Employee (FTE)	0	0	.04	.19	.19
Total	**3.76**	**3.76**	**3.80**	**3.95**	**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.

2009 Highlights

- New Terminal Renovation Project (redesign and expanded interior).
- New Fuel Farm Development to better organize and control inventory.
- Drainage improvements to prevent flooding.

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	2008 Actual	2009 Actual 1/1-6/30	2009 Projected Total	2010 Estimated Total
City T-hangar occupancy rate	18	19	18	18
Total Utility costs	$30,920	$22,107	$32,700	$40,800
Building & Equipment maintenance costs	$28,079	$17,500	$35,000	$29,000
Total Operating revenues	$144,665	$61,250	$122,500	$130,000
Total Operating expenditures	$322,663	$184,450	$368,900	$386,700

Goal: Increase aviation activity.

Objectives:
◊ Increase the number of chargeable events at the airport.

Measures	2008 Actual	2009 Actual 1/1-6/30	2009 Projected Total	2010 Estimated Total
Number of passengers enplaned	4,804	2,307	4,614	5,000
Total cargo throughput	516,528	73,890	147,780	150,000
Total charged landings	263	162	324	325
Total fuel flow throughput in gallons	206,246	94,029	195,000	205,000

AIRPORT

Budget Summary

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Taxes	9,794	11,000	6,000	(5,000)	-45.5%
Miscellaneous Revenues	95,379	-	-	-	N/A
Enterprise Operating Revenues	134,871	111,500	124,000	12,500	11.2%
Other Financing Sources	107,000	458,400	402,000	(56,400)	-12.3%
Total Revenues	347,044	580,900	532,000	(48,900)	-8.4%
Expenses					
Personal Services	135,248	138,000	163,400	25,400	18.4%
Other Current Expenditures	187,415	230,900	223,300	(7,600)	-3.3%
Capital Outlay	20,649	353,800	207,000	(146,800)	-41.5%
Total Expenditures	343,312	722,700	593,700	(129,000)	-17.8%

Budget Summary for Airport AIP

Description	2008 Actual	2009 Budget	2010 Budget	Increase/ Decrease Amount	% Change
Revenues					
Intergovernmental Revenues	647,104	464,850	485,000	20,150	4.3%
Total Revenues	647,104	464,850	485,000	20,150	4.3%
Expenses					
Capital Outlay	4,068	479,250	500,000	20,750	4.3%
Total Expenditures	4,068	479,250	500,000	20,750	4.3%

Significant Budget and Personnel Changes

Personal Services	+	$	25,400	COLA, salary adjustments under compensation plan, increase part-time wages for Janitorial/Mowing
Expert & Consultant Services	+	$	5,000	Increase in inspection costs
Building Maintenance	-	$	7,000	Removal of hangar maintenance project
Maintenance to Other	+	$	10,000	Painting taxiway
Seal Coating/Crack Sealing	+	$	4,000	Crack sealing ramp
Education & Rec Supplies	-	$	10,000	Decrease operating budget
Cleaning Services	-	$	21,000	Hired part-time personnel instead of cleaning contract
Electricity	+	$	5,000	Increase in rates

Capital Purchases

Paving	$	207,000	Pave front drive and Airco Parking lot
AARF Truck	$	500,000	Replace 1981 Airport Rescue Fire Truck

Summary of Personnel

Position	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2010 Adopted
Airport Manager	1	1	1	1	1
Airport Maintenance worker	1	1	1	1	1
Part-time employee (FTE)	1.10	.34	1.10	1.00	1.75
Total	**3.10**	**2.34**	**3.10**	**3.00**	**3.75**

The Capital Budget

In order for the City of Watertown to meet the need for public facilities and improvements, careful planning is required to insure the availability of financial resources when the improvements occur. The City updates a 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 in the upcoming year will be the public safety facility, west airport fire substation and continuing to upgrade the streets and storm sewer system. The CIP budget includes an annual milling & overlay program to ensure the best condition of the streets as possible. 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 and fire substation were 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. Included within this document is a description of the major equipment purchases over $250,000 and infrastructure projects over $500,000, a detailed schedule of the 2010 capital purchases by department and an abbreviated version of the capital outlay plan for years 2011-2013.

CAPITAL IMPROVEMENT PROJECTS
BUDGET YEAR 2010

Fire Truck – The fire department equipment is on a ten year replacement cycle. The current pumper is a 2000 model that is reaching the end of its useful life as a first line engine at the Uptown station. Replacing this engine will allow it to be used as a second line engine for the Uptown station and eventually a first line engine for the West Fire Substation.

Funding Source	Funding Amount
Grant Funds	$ 319,360
Capital Improvement Sales Tax	$ 79,840

Future Impact on Operating Budget: Replacing older equipment should decrease the overall maintenance budget in the Fire Department. There should be no additional costs to the operating budget because of this purchase.

Police Department Building – A need was identified to create more space for the Police Department. A task force was assembled to look at a public safety facility for a new police department. An initiative passed during the 2009 City Election requires the facility to be constructed in the uptown area by the end of 2012. A suitable site was acquired in 2009 and the $7.0 million budgeted for 2010 will be used for site development, construction and equipment costs.

Funding Source	Funding Amount
Grant Funds	$ 260,600
Capital Improvement Sales Tax	$ 6,739,400

Future Impact on Operating Budget: Once this project is complete, there will an increase in the overall operating budget of the Police Department for utility costs, building maintenance and related occupancy expenses. The Police Department has occupied space in a County-owned building for many years and the County has been responsible for utility costs and for building upkeep & maintenance. These costs will be programmed in to the Police Department General Fund budget beginning in 2011 when they are expected to move into their new facility.

West Fire Substation/ARFF Building – The task force that was assembled to look at a public safety facility also identified the need for additional fire and ambulance coverage on the west side of Watertown. The west substation will alleviate delays caused by trains by having a station on both sides of the rail road tracks and assist in better response times to the residents around Lake Kampeska. In addition, because this facility will also house ARFF equipment and will be situated on the airport, this project will greatly enhance the response capabilities for emergencies at the Watertown Regional Airport.

Funding Source	Funding Amount
Grant Funds	$ 3,145,800
Capital Improvement Sales Tax	$ 1,279,200

Future Impact on Operating Budget: The overall Fire Department budget will be increased with a second facility. The second facility will increase insurance premiums, utility and

maintenance costs. There are also additional personnel needs that have been identified and requested to allow for adequate coverage. The Fire Department has projected hiring three additional full-time personnel which has increased the budget in the General Fund by approximately $160,000. Federal grant funds are being pursued to mitigate the budget impact of this additional staffing, however, it is likely that the entire cost of any additional staff will have to come from local funding sources that, as yet, remain undetermined.

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 depending on the bid amount of the necessary materials.

Funding Source	Funding Amount
Capital Improvement Sales Tax	$ 760,000

Future Impact on Operating Budget: This on-going project decreases yearly maintenance costs to the streets by an undetermined amount. Maintaining a quality street system helps ensure the safety of the travelling public and provides an essential infrastructure component necessary to preserve and promote the economic vitality of our community.

26th St E/15th Ave S Street/Storm Sewer Project – This project will complete an important segment of infrastructure within the City's Endres Industrial Park with installation of storm sewer and completion of 15th Avenue South through to 29th Street East. Completion of this project will open up additional lots within Endres Industrial Park for economic development.

Funding Source	Funding Amount
Capital Improvement Sales Tax	$ 500,000

Future Impact on Operating Budget:
Additional streets and storm sewer to maintain will tend to increase operating budgets in the future, although this relatively small project is expected to have a nominal effect. Additional maintenance costs will be absorbed by existing operating budgets.

AARF Truck – This purchase will replace a 1981 Oshkosh Aircraft Rescue Fire Fighting (AARF) truck. This fire truck is located at the Airport and is responsible for responding to aircraft emergencies. Because this truck is required by the FAA for airport safety, the purchase is eligible for Airport Improvement Project grant funding at 97% Grant /3% City participation.

Funding Source	Funding Amount
Grant Funds	$ 485,000
Capital Improvement Sales Tax	$ 15,000

Future Impact on Operating Budget: Replacing the vehicle will reduce maintenance costs that are no longer under warranty because of the age of the vehicle being replaced.

Highland/Belmont Tennis Court Renovations – The current court quality is marginal due to the surface irregularities caused by freezing and thawing of the ground. The School District

has agreed to jointly fund resurfacing two tennis courts at these two parks with post tensioned concrete. Using this technology will help to minimize the size of the cracks because it is held together with cables.

Funding Source	Funding Amount
Donation (Watertown School District)	$ 318,252
Capital Improvement Sales Tax	$ 318,252

Future Impact on Operating Budget: Because the courts will be built from concrete versus asphalt, there will be less surface maintenance and repair costs. The courts will still have to be color coated every 7-10 years so there is no impact on that part of maintenance budget.

Automated Refuse Trucks – Two 2003 automated refuse trucks will be retired and used as backup trucks. Two older backup trucks will be traded in to decrease the overall cost. The trucks are on a seven year rotation based on wear and tear from the repetition of picking up refuse containers.

Funding Source	Funding Amount
Solid Waste Revenues	$ 382,000

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

Compactor – A 2010 Bomag Compactor will replace the 2005 Al-Jon Compactor that is in need of replacement. This equipment is on a five year rotation to maintain a good resale value and to minimize expensive repair costs no longer covered under warranty.

Funding Source	Funding Amount
Solid Waste Revenues	$ 650,000

Future Impact on Operating Budget: The replacement of the compactor should reduce repair costs due to the five year warranty included in the bid price of the equipment. Utilizing the compactor also reduces landfill construction costs by allowing more waste to be put into each landfill cell.

Cell #4 Engineering Services and Construction – Based on the accumulation of waste in the existing landfill cells, it was determined that design and construction of cell #4 was necessary to continue to properly dispose of the municipal solid waste.

Funding Source	Funding Amount
Solid Waste Revenues	$ 887,700

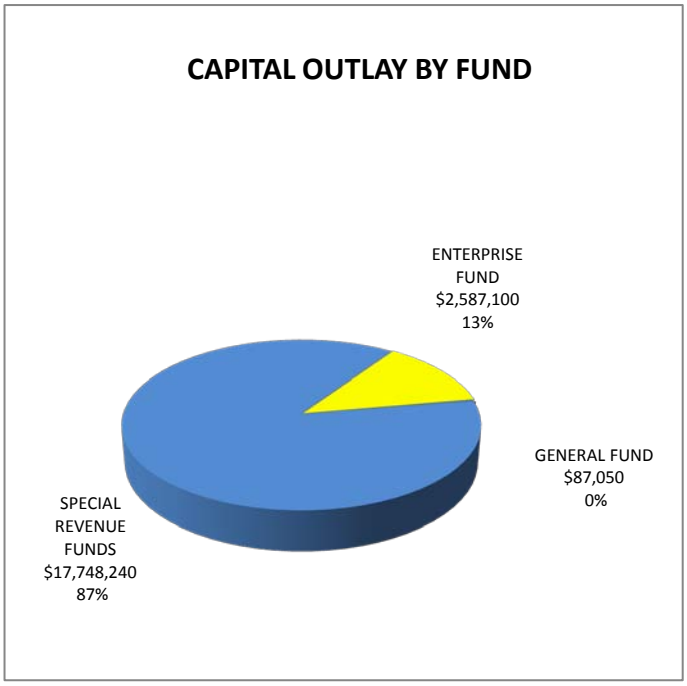
Future Impact on Operating Budget: There should be no impact to the operating budget of the landfill. Cell #4 will be used when the cells currently being used reach the grade of the surrounding land. The cost of eventual closure and post-closure care costs are recognized each year in proportion to the capacity of the landfill consumed each year. Cash is set aside each year to fund those future costs incurred when cells are closed.

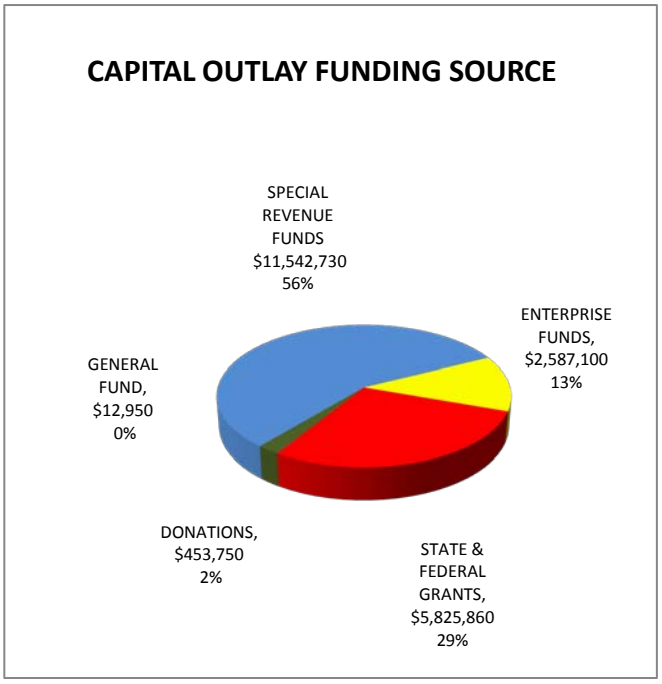
CAPITAL OUTLAY BUDGET SUMMARY
FISCAL YEAR 2010

FUND TYPE		
GENERAL FUND	$	87,050
SPECIAL REVENUE FUNDS	$	17,748,240
ENTERPRISE FUNDS	$	2,587,100
ALL FUNDS	$	20,422,390

CAPITAL OUTLAY FUNDING SUMMARY
FISCAL YEAR 2010

REVENUE SOURCE		
GENERAL FUND	$	12,950
SPECIAL REVENUE FUNDS	$	11,542,730
ENTERPRISE FUNDS	$	2,587,100
DEBT FINANCING	$	-
STATE & FEDERAL GRANTS	$	5,825,860
DONATIONS	$	453,750
ALL FUNDING SOURCES	$	20,422,390





CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2010

DEPARTMENT	DESCRIPTION		2010
101	**GENERAL FUND**		
Police	4 Radar Units	$	8,300
Fire	Technical Rescue PPE		45,000
Fire	Air Paks & Mics		33,750
	GENERAL FUND TOTAL	**$**	**87,050**
SPECIAL REVENUE FUNDS			
201	**PARK & RECREATION FUND**		
Golf Course	Software	$	2,500
Golf Course	Utility Vehicle		16,100
Golf Course	Exhaust Fan		1,500
Golf Course	Audio System		6,000
Golf Course	Push Mower		700
Golf Course	Rough Mower		17,500
Golf Course	Greens Mower		22,500
Koch Complex	Shade Structure		6,000
	PARK AND RECREATION FUND TOTAL	$	72,800
204	**WATERTOWN COMMUNITY RECREATION CENTER FUND**		
WCRC	Fitness Equipment scheduled replacement	$	24,000
WCRC	Flooring		1,700
	WATERTOWN COMMUNITY RECREATION CENTER TOTAL	$	25,700
212	**CAPITAL IMPROVEMENT SALES TAX FUND**		
Public Safety	Public Safety Facility	$	7,000,000
Public Safety	Rescue Pumper		399,200
Public Safety	West/Airport Fire Substation		4,425,000
Public Safety	Replace Ambulance		130,000
Public Works	Economic Development/Industrial Parks		430,000
Street System Improvements	Sidewalk, Curb & Gutter Program		325,000
Street System Improvements	Milling & Overlay Annual Program		760,000
Street System Improvements	Traffic Signal Improvements		60,000
Street System Improvements	Uptown Alley & Parking Lot Improvements		120,000
Street System Improvements	2nd Street SW Street Reconstruction		450,000
Street System Improvements	1st Ave N. Rail Crossing Closure		400,000
Street System Improvements	26th Street E/15th Ave S Street/Storm Sewer		500,000
Storm Sewer/Flood Control Imp	Land Acquisition		150,000
Storm Sewer/Flood Control Imp	Misc. Storm Sewer Projects		50,000
Storm Sewer/Flood Control Imp	Big Sioux River Wier Repair		90,000
Storm Sewer/Flood Control Imp	KAK Addition Drainage Infrastructure		160,000
Airport	ARFF Truck Replacement		500,000
Airport	Front Driveway Improvements		150,000
Airport	Airco Parking Lot Replacement		57,000
Golf Course	Asphalt Parking Lot at Cart Storage		60,640
Zoo	Renovate Bear Exhibit		150,000
Park System	ANZA Soccer Field Lighting - Second Field		85,000
Park System	Highland/Belmont Tennis Court Renovation		636,500
Park System	Recreational Trail Expansion		425,000
City Park & Campground	Comfort Station Renovation		25,000

CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2010

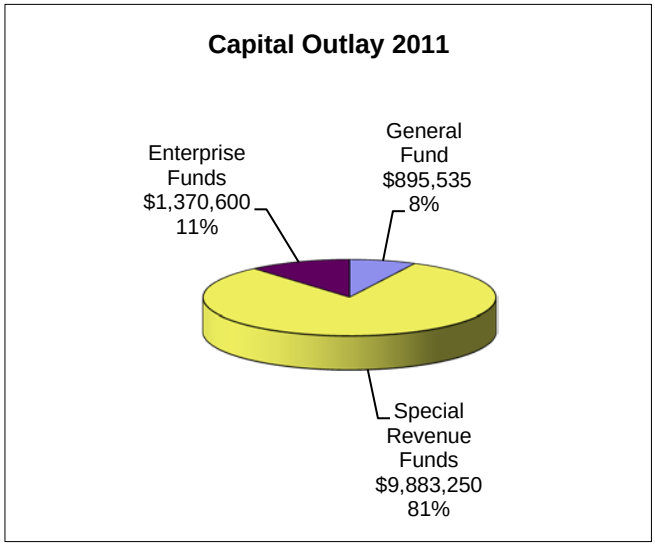
DEPARTMENT	DESCRIPTION	2010
212	**CAPITAL IMPROVEMENT SALES TAX FUND CON'T**	
City Park & Campground	Fishing Pier - Jackson Park	$ 60,000
Forestry	Boulevard Trees	12,000
WCRC	Locker Room Partitions - Youth Locker Room	2,700
WCRC	Pool Lights	1,700
	CAPITAL IMPROVEMENT SALES TAX FUND TOTAL	$ 17,616,750
214	**E-911 DISPATCH CENTER**	
E-911	CAD Workstation	$ 8,000
E-911	UPS System for ALI Controller	1,300
	E-911 DISPATCH CENTER FUND TOTAL	$ 9,300
226	**LIBRARY FINES FUND**	
Library	Computers	$ 4,000
Library	Replace Printer for Staff	300
Library	Monitors	800
Library	Early Learning Stations	5,600
	LIBRARY FINES FUND TOTAL	$ 10,700
277	**SAVE LAKE KAMPESKA FUND**	
Save Lake Kampeska	Prairie Coteau Display Wall	$ 15,000
	SAVE LAKE KAMPESKA FUND TOTAL	$ 15,000
	TOTAL SPECIAL REVENUE FUNDS	**$ 17,750,250**
ENTERPRISE FUNDS		
604	**WASTE WATER TREATMENT PLANT FUND**	
Collection Division	Computer Replacement	$ 3,900
Collection Division	2 Portable Flow Meters	7,600
Collection Division	Confined Space Equipment	5,700
Treatment Plant	Computer Replacement	1,500
Treatment Plant	Confined Space Entry Equipment	5,700
Treatment Plant	Portable DO Meter	1,000
Treatment Plant	Facility Study	50,000
Industrial Pretreatment	Computer Replacement	1,500
Sanitary Sewer Coll. Syst. Imp	Biennial Program - Sanitary Sewer Rehab	350,000
Laboratory	Dessicator	2,700
	WASTE WATER TREATMENT PLANT TOTAL	$ 429,600
605	**SOLID WASTE FUND**	
Collection	Automated Trucks	$ 382,000
Collection	Refuse Carts - 95 Gallon	14,000
Collection	Refuse Containers - 300/450 Gallon	10,000
Disposal	Compactor	650,000
Disposal	Cell #4 Engineering Services & Construction	887,700
Disposal	Landfill Gas Pilot Study	39,800
Disposal	Emergency Generator	9,000

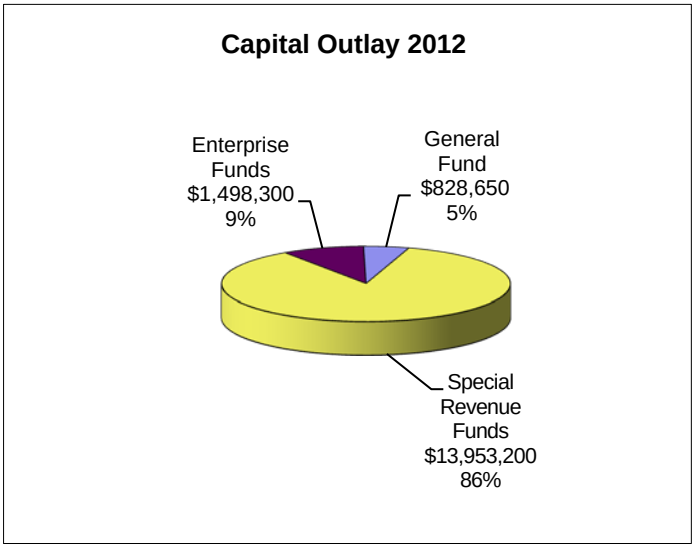
CAPITAL OUTLAY BUDGET FOR ALL FUNDS
FISCAL YEAR 2010

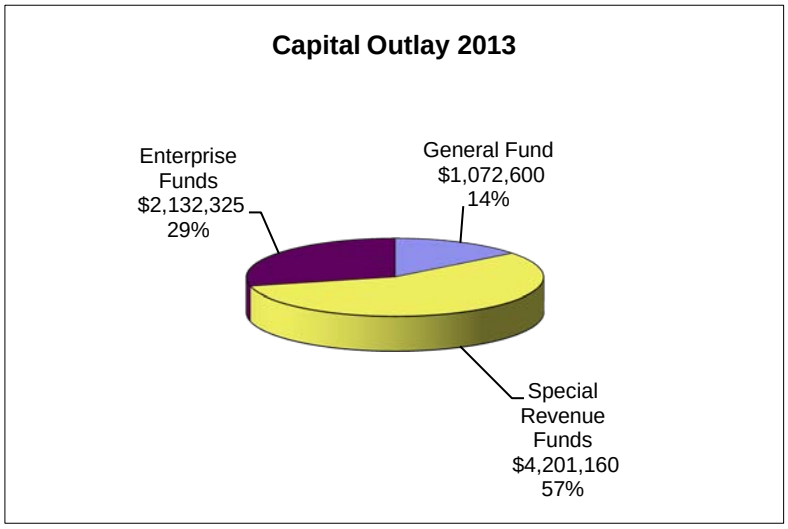
DEPARTMENT	DESCRIPTION	2010
605	**SOLID WASTE FUND CONTINUED**	
Recycling	Recycle Truck - Rear Load	$ 145,000
Recycling	Automated Recycling Containers	20,000
	SOLID WASTE FUND TOTAL	$ 2,157,500
	TOTAL ENTERPRISE FUNDS	**$ 2,587,100**
	TOTAL ALL FUNDS	**$ 20,424,400**

CAPITAL OUTLAY PLAN SUMMARY
FISCAL YEARS 2011-2013

FUND TYPE	2011	2012	2013
GENERAL FUND	$ 895,535	$ 828,650	$ 1,072,600
SPECIAL REVENUE FUNDS	$ 9,887,272	$ 13,957,224	$ 4,205,186
ENTERPRISE FUNDS	$ 1,374,622	$ 1,502,324	$ 2,136,351
ALL FUNDS	$ 12,157,429	$ 16,288,198	$ 7,414,137







CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
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/Website Upgrades	30,000	-	-
City Hall	City Hall Phone System	-	20,000	-
Engineering	Printer	-	-	7,000
Engineering	Computer	6,000	6,000	6,000
Engineering	Copier	7,000	-	-
Engineering	Color Plotter	-	7,000	-
Engineering	GIS Implementation	75,000	75,000	75,000
Police	Shredder	-	4,400	-
Police	Computers	4,000	4,000	4,000
Police	Mobile Data Terminals	-	-	52,000
Police	Patrol Cars	89,540	124,450	125,200
Police	Accident Reconstruction/Crime Scene Equip	11,950	-	-
Police	Firearms	-	29,250	-
Police	Computer File Server	10,000	-	-
Police	Printer/Copier	1,000	-	15,000
Fire	Computers	13,000	-	2,500
Fire	Light Emitters	3,000	-	-
Fire	Head Sets	10,000	-	-
Fire	Beds	5,500	-	-
Fire	Thermal Imaging Cameras	11,500	-	-
Fire	Dress Uniforms	8,500	8,500	-
Fire	Air Paks & Mics	12,750	48,000	24,800
Fire	Hoses & Nozzels	10,000	10,000	7,500
Fire	Turnout Gear	16,200	16,200	17,500
Fire	Ventailation Equipment	-	6,000	-
Fire	Command Vehicles	-	-	50,000
Fire	Extrication Spreader	-	-	35,000
Ambulance	Copier	-	10,000	-
Ambulance	Toughbooks	-	12,000	-
Ambulance	CO Oximeter	6,495	-	-
Ambulance	Headsets	10,000	10,000	5,000
Ambulance	Stair Chairs	5,200	-	3,000
Ambulance	Power Cot	-	-	12,000
Ambulance	Cardiac Monitors	-	-	53,500
Public Works	Computers	5,000	-	-
Street	Dump Truck	255,000	-	-
Street	Pickup	42,000	-	44,000
Street	Snow Plows	8,000	8,000	-
Street	V-Box Sanders	10,000	40,000	-
Street	Motor Grader	-	196,000	-
Street	Paint Striper	-	8,500	-
Street	Sweeper	-	-	198,000
Street	Loader	-	-	145,000

CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
101	**GENERAL FUND CON'T**			
Street	Railroad Crossing & Other Improvements	$ -	$ 8,000	$ 8,000
Cemetery	Tractor/Mower	11,500	7,000	7,000
Cemetery	Backhoe	64,000	-	-
Cemetery	Utility Vehicle	-	7,500	-
Cemetery	Trimmers	-	750	-
Cemetery	Snow Blower	-	-	4,500
Animal Control	Computer	-	2,000	-
Animal Control	Van Replacement	-	-	17,000
Forestry	Chain Saw	700	700	700
Forestry	Chipper	-	-	25,000
Library	Security Cameras	1,200	-	-
Library	Bookshelves	1,200	-	-
Library	AED Unit Battery	-	-	500
Library	Book Budget	110,500	112,200	113,900
Planning & Zoning	Computers	1,500	7,500	7,500
Planning & Zoning	Furniture and Fixtures	500	-	-
Planning & Zoning	Software	1,000	-	-
Planning & Zoning	Field Inspection Notebook	-	15,000	-
Planning & Zoning	Vehicle	-	15,000	-
	GENERAL FUND TOTAL	**$ 895,535**	**$ 828,650**	**$ 1,072,600**
SPECIAL REVENUE FUNDS				
201	**PARK AND RECREATION FUND**			
Supervisor	Computer	$ 1,200	$ 1,200	$ 2,000
Recreation Program	Equipment	2,000	2,000	2,000
Recreation Program	Volleyball Standards	5,000	-	-
Golf Course	Mowers	55,500	23,200	-
Golf Course	Utility Vehicle	-	-	14,700
Golf Course	Spin Grinder	-	22,200	-
Golf Course	Pressure Washer	900	-	-
Golf Course	Weed Trimmers	700	-	-
Golf Course	Chemical Sprayer	25,000	-	-
Golf Course	Video Monitoring Equipment	5,500	-	-
Golf Course	Leaf Blower	-	7,400	800
Golf Course	Fairway Aerator	-	-	15,000
Golf Course	Greens Topdresser	-	-	14,000
Golf Course	Cold Storage Addition to Maintenance Facility	-	-	32,660
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	-
Aquatic Center	Deck Furniture	-	7,500	-
Aquatic Center	Tubes (50) for Lazy River	2,000	-	2,000
Aquatic Center	Concession Equipment	-	3,000	-
Koch Complex	Bleacher Screening	5,000	-	-
Auditorium	Pipe Replacement	6,250	-	-
Auditorium	Carpet Offices and Conference Room	-	3,500	-
Zoo	Animals	3,000	3,000	3,000

CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
201	**PARK AND RECREATION FUND CON'T**			
Zoo	Computer/Printer	$ 2,500	$ 2,500	$ -
Zoo	ZMIS Software	5,000	-	-
Zoo	1 Ton Truck w/Dump and Snow Plow	35,500	-	-
Zoo	Mower	1,200	-	-
Zoo	Power Floor Scrubber	7,300	-	-
Zoo	Utility Vehicle	-	-	5,200
Zoo	Electric Heated Waterers	1,900	-	-
Zoo	Truck	-	18,500	18,750
Park Systems	Mower	-	47,000	-
Park Systems	Pickup	-	19,000	19,000
Park Systems	Tractor	25,000	-	-
Park System	Color Coat Basketball Courts	-	-	12,000
City Park	Picnic Tables	-	-	5,000
City Park	Utility Vehicle	-	7,500	-
	PARK AND RECREATION FUND TOTAL	$ 199,161	$ 170,512	$ 151,623
204	**WATERTOWN COMMUNITY RECREATION CENTER FUND**			
WCRC	Fitness Equipment	$ 28,000	$ 28,000	$ 28,000
	WCRC FUND TOTAL	$ 28,000	$ 28,000	$ 28,000
212	**CAPITAL IMPROVEMENT SALES TAX FUND**			
Fire	Mini Pumper	$ 150,000	$ -	$ -
Fire	Tender Truck	200,000	-	-
Fire	Main Fire Station Remodel	3,000,000	-	-
Fire	Rescue Pumper	-	510,000	-
Ambulance	Ambulance	143,000	-	157,000
Public Works	Economic Dev./Industrial Parks	430,000	430,000	430,000
Street	Street Department Bldg Improvements	70,000	-	-
Street Sys Improv	Milling & Overlay Program	760,000	760,000	800,000
Street Sys Improv	Sidewalk, Curb & Gutter Program	325,000	325,000	325,000
Street Sys Improv	Traffic Signal Improvements	60,000	60,000	100,000
Street Sys Improv	Uptown Alley & Parking Lot Improvements	100,000	50,000	-
Street Sys Improv	10th Avenue N (3rd St. W. to Maple)	400,000	-	-
Street Sys Improv	Auditorium Parking Lot Reconstruction	-	100,000	-
Street Sys Improv	South Broadway Bridge Replacement	-	428,000	-
Storm Sewer Improv	Land Acquisition	150,000	150,000	150,000
Storm Sewer Improv	Misc. Storm Sewer Projects	50,000	50,000	50,000
Storm Sewer Improv	Drainage Master Plan	50,000	50,000	50,000
Storm Sewer Improv	Roby Creek Storm Sewer	-	-	930,000
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 Strorm Sewer	-	430,000	-
Airport	ARFF Truck Replacement	-	-	500,000
Airport	West Hangar (Hubbard) Parking Lot Improv	38,500	-	-
Airport	Terminal Parking Lot Replacement	271,900	-	-
Airport	Parking Lot/Roadway - Cod Co Dive Rescue	211,000	-	-
Airport	Paving - FBO Main Parking Lot	157,000	-	-
Airport	Hangar 3/4 Taxilane Rebuild	30,000	435,000	-
Airport	Runway Reconstruction 17/35	200,000	7,000,000	-

CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
212	**CAPITAL IMPROVEMENT FUND CON'T**			
Airport	FBO Remp Replacement	$ 150,000	$ 2,000,000	$ -
Golf Course	Course Renovations	50,000	50,000	50,000
Koch Complex	Light 7th Field	75,000	-	-
Koch Complex	Re-light original fields	-	85,000	90,000
Zoo	Free Flight Netting	-	13,000	-
Zoo	Vehicle Storage Building	-	-	32,500
Zoo	Exhibit Impr. - Children's Zoo	-	125,000	-
Zoo	Perimeter Fence	-	4,000	-
Zoo	Bison Shelter Improvements	10,000	-	-
Zoo	Wolf Exhibit Renovation	-	-	30,000
Zoo	Pond Improvements/Stabilization	48,000	-	-
Park System	Recreational Trail Expansion	175,000	175,000	175,000
Park System	Highland Park Restroom Replacement	100,000	-	-
Park System	McKinley Park Restroom Replacement	100,000	-	-
Park System	Skate Park Remps	30,000	30,000	30,000
Park System	Street Improvements - River Ridge	-	75,000	-
Park System	Youth Ball Complex	-	350,000	-
Park System	Park Development (River Ridge)	-	-	25,000
Park System	Disc Golf Course - Second Course	-	-	35,000
City Park	Picnic Pavilion	175,000	-	-
Forestry	Boulevard Trees	12,000	12,000	12,000
WCRC	Diving Board Stand	12,500	-	-
WCRC	Pool Doors	4,400	-	-
	CAPITAL IMPROVEMENT FUND TOTAL	$ 9,640,311	$ 13,699,012	$ 3,973,513
214	**E-911 EMERGENCY FUND**			
E-911	UPS System for ALI Controller	$ -	$ 1,300	$ -
E-911	CAD Workstations	16,000	-	8,000
E-911	CAD Computer Servers #1 & #2	-	50,000	25,000
	E-911 EMERGENCY FUND TOTAL	$ 16,000	$ 51,300	$ 33,000
226	**LIBRARY FINES FUND**			
Library	Computer Equipment	$ 800	$ 4,800	$ 4,800
Library	Printer for staff	-	600	300
Library	Server	3,000	-	3,000
Library	Snowblower/Mower	-	-	10,950
Library	Network Printers	-	3,000	-
	LIBRARY FINES FUND TOTAL	$ 3,800	$ 8,400	$ 19,050
	SPECIAL REVENUE TOTAL	**$ 9,887,272**	**$ 13,957,224**	**$ 4,205,186**
ENTERPRISE FUNDS				
604	**SEWER FUND**			
Collection	Computer/Equipment	$ -	$ -	$ 1,500
Collection	Pickup w/Snow Plow (2000)	32,000	-	32,000
Collection	Pan/Tilt Camera & Transporter	-	-	32,000
Collection	Locator (2002)	-	1,000	-
Collection	SCADA Lift Station Alarm System (2002)	-	300,000	-

CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
604	**SEWER FUND CON'T**			
Collection	Television Trailer	$ -	$ -	$ 120,000
Collection	Locator Cable & Pipe Tracer	-	-	3,500
Collection	Generators (2) 1974	74,000	-	-
Treatment Plant	Network Server	-	-	11,200
Treatment Plant	Software	-	-	4,200
Treatment Plant	Computer	1,500	-	-
Treatment Plant	Printer/Copier	11,300	-	-
Treatment Plant	Load Out Pump	-	24,000	-
Treatment Plant	Effluent Sampler	5,000	-	-
Treatment Plant	Pickup w/Snow Plow (1997, 2000)	-	64,000	-
Treatment Plant	Tractor w/ Boom Mower	-	92,700	-
Treatment Plant	RAS/WAS Generator	-	109,000	-
Treatment Plant	SCADA WWTF	-	120,000	-
Treatment Plant	Disc	-	12,000	-
Treatment Plant	Sludge Trasport Tankers (2)	-	92,600	-
Treatment Plant	Gate Opener	-	4,100	-
Treatment Plant	3-inch Diaphram Pump	-	3,700	-
Treatment Plant	Sludge Building Air Compressors #1 & #2	-	15,800	-
Treatment Plant	Sewer Rate Study	50,000	-	-
Treatment Plant	Portable Pump & Power Pack	-	7,300	-
Ind. Pretreatment	Computer	-	-	1,500
Ind. Pretreatment	Portable Meter	-	-	675
Ind. Pretreatment	Portable Sampler	-	3,100	3,100
Ind. Pretreatment	Astro Van	-	-	26,000
Coll System Improv.	National Guard Lift Station and Force Main	275,000	-	-
Coll System Improv.	Biennial Program - Sanitary Sewer Rehab	-	350,000	-
Coll System Improv.	North Highway 81 Lift Station/Force Main	-	40,000	475,000
Laboratory	Ammonia Distillation Units (2) (2005)	7,550	-	-
Laboratory	Computer/Equipment	1,500	-	-
Laboratory	Drying Oven (2002)	-	4,500	-
Laboratory	BOD Incubator (2002)	5,900	-	-
Laboratory	Spectrophotometer	7,600	-	-
Laboratory	DO Probes (2) (2006)	1,350	-	-
Laboratory	Refrigerator	-	-	450
Laboratory	Dishwasher	-	-	7,000
Laboratory	Conductivity Meter	-	-	850
Laboratory	Benchtop pH Meter	-	-	1,300
Laboratory	Benchtop DO Meter	-	-	1,750
	SEWER FUND TOTAL	$ 474,711	$ 1,245,812	$ 724,038
605	**SOLID WASTE FUND**			
Collection	Refuse Carts	$ 14,000	$ 14,000	$ 14,000
Collection	Refuse Containers	10,000	-	-
Collection	Computer	-	-	1,500
Collection	Automated Trucks (2003,2003,2005)	-	191,000	-
Collection	Pickup w/Snow Plow	-	25,000	-
Disposal	Mowers	5,200	4,500	6,500
Disposal	Computer	2,500	-	4,500
Disposal	Copier	-	-	5,000

CAPITAL OUTLAY PLAN FOR ALL FUNDS
FISCAL YEARS 2011-2013

DEPARTMENT	DESCRIPTION	2011	2012	2013
605	**SOLID WASTE FUND CON'T**			
Disposal	Server	$ -	$ -	$ 13,100
Disposal	Software License	-	-	2,700
Disposal	Landfill Scale	47,500	-	-
Disposal	Pickup w/Snow Plow	-	-	25,000
Disposal	Solid Waste Rate Study	7,700	-	-
Disposal	Cell #5 Construction	-	-	785,000
Disposal	Crawler Tractor	230,000	-	-
Recycling	Automated Recycling Containers	20,000	20,000	20,000
	SOLID WASTE TOTAL	$ 338,911	$ 256,512	$ 879,313
606	**AIRPORT FUND**			
Airport	Front-end Loader	$ 100,000	$ -	$ -
Airport	Mower	11,000	-	-
Airport	Snow Blower Replacement (AIP)	450,000	-	500,000
Airport	Tractors	-	-	33,000
	AIRPORT FUND TOTAL	$ 561,000	$ -	$ 533,000
	ENTERPRISE FUND TOTAL	**$ 1,374,622**	**$ 1,502,324**	**$ 2,136,351**
	TOTAL OF ALL FUNDS	**$ 12,157,429**	**$ 16,288,198**	**$ 7,414,137**

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 237 summarizes the legal debt limit and available debt capacity for the City as of December 31, 2009. As indicated on this table, the City has available unrestricted debt capacity of $44,547,489 and available water/sewer debt capacity of $120,328,647. The City has $4,655,000 in outstanding general obligation bonds as of December 31, 2009, 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 $9,295,000 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 the future. 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 couple years several large capital projects are planned that may 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, 2009

		Surcharge Debt	Debt Capacity at 5% (Unrestricted)	Additional 10% Debt Capacity (Water/Sewer)
2009 Assessed Value	$ 1,203,286,470			
Maximum Debt Capacity:		N/A	$ 60,164,324	$ 120,328,647
Existing Bonds:				
GO Bonds (Event Center; 3.0 - 5.15% interest)			4,655,000	
SRF Loan No.3 (Wastewater Revenues; 5.25% interest)		1,225,705		
SRF Loan No.5 (Wastewater Revenues; 3.5% interest)		1,783,819		
SRF Loan No.6 (Second Penny Sales Tax Revenues; 2.25% interest)			978,388	
SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)		863,876		
SRF Loan No. 8 (Second Penny Sales Tax Revenues; 2.25% interest)			566,294	
2003 Sales Tax Revenue Bonds (2.50%-4.05%)			840,000	
2004 Sales Tax Revenue Bonds (2.25%-4.6%)			4,095,000	
2006 Sales Tax Revenue Bonds (3.35%-4.55%)			4,360,000	
Total Bonded Debt		3,873,400	15,494,682	-
Other Debt:				
Capital Lease - Fire Truck		537,855		
Purchase Contract - Hanten Property (8% interest)			122,153	
Total Other Debt:		537,855	122,153	-
Total Debt		4,411,255	15,616,835	-
Available Debt Capacity		N/A	$ 44,547,489	$ 120,328,647

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, 2009.

Schedule of Debt Service Requirements to Maturity

Fiscal	Capital Improvement Special Revenue Fund									
	2003 Sales Tax Revenue Bonds (Construct various Street & Storm Sewer Projects)		2004 Sales Tax Revenue Bonds (Build the Family Aquatics Center)		2006 Sales Tax Revenue Bonds (Construct the new Library)		SRF Loan #6 (Non-Point Source Clean Water Program)		SRF Loan #8	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	200,000	32,700	210,000	166,205	185,000	182,325	40,669	21,672	23,787	12,542
2011	205,000	25,500	215,000	159,380	190,000	175,665	41,592	20,749	24,326	12,002
2012	215,000	17,403	225,000	151,855	200,000	168,635	42,535	19,806	24,878	11,450
2013	220,000	8,910	230,000	143,980	205,000	161,135	43,501	18,841	25,443	10,886
2014	-	-	240,000	135,700	215,000	153,243	44,488	17,853	26,020	10,308
2015	-	-	250,000	126,820	220,000	144,858	45,497	16,844	26,611	9,718
2016	-	-	255,000	117,320	230,000	136,058	46,529	15,812	27,214	9,114
2017	-	-	265,000	107,503	240,000	126,743	47,585	14,756	27,832	8,497
2018	-	-	275,000	96,902	250,000	116,903	48,665	13,676	28,463	7,865
2019	-	-	290,000	85,765	260,000	106,590	49,769	12,572	29,109	7,219
2020	-	-	300,000	73,585	270,000	95,800	50,898	11,443	29,770	6,559
2021	-	-	315,000	60,685	285,000	84,460	52,053	10,288	30,445	5,883
2022	-	-	325,000	46,825	295,000	72,348	53,234	9,107	31,136	5,192
2023	-	-	340,000	32,200	310,000	59,368	54,442	7,899	31,843	4,486
2024	-	-	360,000	16,560	320,000	45,728	55,678	6,663	32,565	3,763
2025	-	-	-	-	335,000	31,168	56,941	5,400	33,304	3,024
2026	-	-	-	-	350,000	15,925	58,233	4,108	34,060	2,269
2027	-	-	-	-	-	-	59,554	2,787	34,833	1,496
2028	-	-	-	-	-	-	59,132	1,436	35,623	706
2029	-	-	-	-	-	-	27,393	231	9,032	50
	840,000	84,513	$ 4,095,000	$1,521,285	$ 4,360,000	$ 1,876,948	$ 978,388	$ 231,943	$ 566,294	$ 133,029

Fiscal	Capital Improvement Spec Revenue Fund Con't				Debt Service Fund		Sewer Enterprise Fund		Total	
	Contract (Purchase land for the Industrial Park)		Capital Lease (Purchase Fire Truck)		GO Bonds (Build the Watertown Event Center)		SRF Loans (Renovations to sewer plant and systems)			
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	58,728	9,772	57,425	23,981	205,000	225,813	275,405	141,839	1,256,014	816,849
2011	63,425	5,074	59,986	21,421	225,000	217,203	287,401	129,845	1,311,730	766,839
2012	-	-	62,660	18,746	245,000	207,528	299,956	117,290	1,315,029	712,713
2013	-	-	65,454	15,952	265,000	196,748	313,098	104,149	1,367,496	660,601
2014	-	-	68,372	13,034	290,000	184,690	326,854	90,392	1,210,734	605,220
2015	-	-	71,421	9,986	315,000	171,205	341,254	75,992	1,269,783	555,423
2016	-	-	74,605	6,801	350,000	156,243	356,333	60,913	1,339,681	502,261
2017	-	-	77,932	3,475	375,000	139,268	157,567	49,303	1,190,916	449,545
2018	-	-	-	-	400,000	120,893	162,613	44,258	1,164,741	400,497
2019	-	-	-	-	440,000	101,093	167,825	39,045	1,236,703	352,284
2020	-	-	-	-	475,000	79,093	173,208	33,661	1,298,876	300,141
2022	-	-	-	-	515,000	55,105	178,771	28,099	1,376,269	244,520
2021	-	-	-	-	555,000	28,583	184,518	22,353	1,443,888	184,408
2023	-	-	-	-	-	-	190,455	16,416	926,740	120,369
2024	-	-	-	-	-	-	196,588	10,282	964,831	82,996
2025	-	-	-	-	-	-	88,340	4,942	513,585	44,534
2026	-	-	-	-	-	-	51,958	3,461	494,251	25,763
2027	-	-	-	-	-	-	53,137	2,282	147,524	6,565
2028	-	-	-	-	-	-	54,342	1,076	149,097	3,218
2029	-	-	-	-	-	-	13,777	78	50,202	359
	122,153	14,846	$ 537,855	$ 113,396	$ 4,655,000	$ 1,883,465	$ 3,873,400	$ 975,676	$ 20,028,090	$ 6,835,100

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

Fiscal	SRF Loan #3		SRF Loan #5		SRF Loan #7		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	148,926	61,449	90,193	61,258	36,286	19,132	275,405	141,839
2011	156,900	53,476	93,391	58,060	37,110	18,309	287,401	129,845
2012	165,301	45,075	96,703	54,748	37,952	17,467	299,956	117,290
2013	174,152	36,224	100,133	51,319	38,813	16,606	313,098	104,149
2014	183,476	26,899	103,684	47,768	39,694	15,725	326,854	90,392
2015	193,300	17,076	107,360	44,091	40,594	14,825	341,254	75,992
2016	203,650	6,726	111,168	40,284	41,515	13,903	356,333	60,913
2017	-	-	115,110	36,342	42,457	12,961	157,567	49,303
2018	-	-	119,192	32,260	43,421	11,998	162,613	44,258
2019	-	-	123,419	28,033	44,406	11,012	167,825	39,045
2020	-	-	127,795	23,656	45,413	10,005	173,208	33,661
2021	-	-	132,327	19,124	46,444	8,975	178,771	28,099
2022	-	-	137,020	14,432	47,498	7,921	184,518	22,353
2023	-	-	141,879	9,573	48,576	6,843	190,455	16,416
2024	-	-	146,910	4,541	49,678	5,741	196,588	10,282
2025	-	-	37,535	328	50,805	4,614	88,340	4,942
2026	-	-	-	-	51,958	3,461	51,958	3,461
2027	-	-	-	-	53,137	2,282	53,137	2,282
2028	-	-	-	-	54,342	1,076	54,342	1,076
2029	-	-	-	-	13,777	78	13,777	78
	$ 1,225,705	$ 246,925	$ 1,783,819	$ 525,817	$ 863,876	$ 202,934	$ 3,873,400	$ 975,676

ACRONYMS & ABBREVIATIONS

AIP:	Airport Improvement Program Grant
ARFF:	Aircraft Rescue Fire Fighting
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 ad 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 purposed 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 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	137,370	151,550	151,540	156,100	156,100	156,100
41101 Clerical & Oper Salary	11,556	14,700	14,498	15,500	15,500	15,500
41200 OASI-Employer Contributions	10,551	12,700	11,901	13,000	13,000	13,000
41300 Retirement and Pension	4,307	4,600	4,594	4,800	4,800	4,800
41400 Worker's Comp Insurance	368	500	402	500	500	500
41500 Group Health Insurance	1,754	2,150	2,255	10,300	10,300	10,300
TOTAL PERSONAL SERVICES	165,906	186,200	185,190	200,200	200,200	200,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	9,024	9,200	8,592	8,800	8,800	8,800
42203 Consultant Services	2,150	500	2,000	2,000	2,000	2,000
42600 Office Supplies	1,710	2,000	1,671	2,000	2,000	2,000
42618 Postage	33	500	50	500	500	500
42620 Other Supplies	193	1,000	460	500	500	500
42701 Travel Exp Personnel	2,647	5,000	2,797	8,000	8,000	8,000
42702 Subsc & Membership	8,951	9,000	8,361	8,000	8,000	8,000
42703 Professional Advice & Workshops	202	700	500	500	500	500
42805 Phone-Monthly Service	786	1,200	888	1,200	1,200	1,200
42806 Phone-Long Distance	55	200	146	200	200	200
42900 Awards and Indemnities	5,378	10,000	10,022	10,000	10,000	10,000
42904 Special Projects	7,680	7,000	7,132	7,000	7,000	7,000
42911 Council Projects	-	10,000	70,000	10,000	10,000	10,000
42912 Gov - TV	359	2,000	1,205	1,000	1,000	1,000
42913 Disabilities Council	872	1,000	917	1,000	1,000	1,000
TOTAL OTHER CURRENT EXPENDITURES	40,040	59,300	114,741	60,700	60,700	60,700
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	20,000	-	-
TOTAL CAPITAL OUTLAY	-	-	-	20,000	-	-
TOTAL BUDGET - MAYOR & COUNCIL	**205,946**	**245,500**	**299,931**	**280,900**	**260,900**	**260,900**

101 GENERAL FUND
410 GENERAL GOVERNMENT
411.50 CONTINGENCY ACCOUNT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
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 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	83,732	87,200	87,140	90,700	90,700	90,700
41101 Clerical & Oper Salary	11,556	14,700	14,644	15,500	15,500	15,500
41200 OASI-Employer Contributions	7,221	7,800	7,720	8,200	8,200	8,200
41300 Retirement and Pensions	5,598	6,200	6,105	6,400	6,400	6,400
41400 Worker's Comp Insurance	172	200	148	200	200	200
41500 Group Insurance	5,886	6,500	6,398	6,500	6,500	6,500
TOTAL PERSONAL SERVICES	114,165	122,600	122,155	127,500	127,500	127,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	122	150	109	150	150	150
42200 Consultant Services	2,158	2,500	2,343	2,500	2,500	2,500
42600 Office Supplies	1,162	1,500	1,337	1,500	1,500	1,500
42618 Postage	146	300	225	300	300	300
42623 Computer Supplies and Software	203	750	300	750	750	750
42635 Resource Material	2,127	2,000	2,000	2,000	2,000	2,000
42701 Travel Exp Personnel	523	1,000	1,000	1,000	1,000	1,000
42702 Subsc & Membership	2,873	3,000	2,930	3,000	3,000	3,000
42805 Phone-Monthly Service	881	1,000	834	1,000	1,000	1,000
42806 Phone-Long Distance	83	200	153	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	10,278	12,400	11,231	12,400	12,400	12,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,415	3,000	1,747	-	-	-
TOTAL CAPITAL OUTLAY	1,415	3,000	1,747	-	-	-
TOTAL BUDGET - ATTORNEY	**125,858**	**138,000**	**135,133**	**139,900**	**139,900**	**139,900**

101 GENERAL FUND
410 GENERAL GOVERNMENT
415.30 FINANCE OFFICE

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	135,136	184,300	182,953	193,100	193,100	193,100
41101 Clerical & Oper Salary	144,715	151,250	139,975	150,950	150,950	150,950
41102 Temporary Salaries	10,467	15,400	11,432	12,000	12,000	12,000
41200 OASI-Employer Contributions	20,981	26,500	23,785	26,700	26,700	26,700
41300 Retirement and Pensions	17,438	20,900	19,755	21,400	21,400	21,400
41400 Worker's Comp Insurance	621	900	614	800	800	800
41500 Group Health Insurance	37,815	45,500	48,993	49,300	49,300	49,300
41501 Retiree Health Insurance	10,492	11,000	10,512	11,000	11,000	11,000
TOTAL PERSONAL SERVICES	377,665	455,750	438,019	465,250	465,250	465,250
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,719	4,000	1,035	2,000	2,000	2,000
42202 Auditing & Acct Service	23,095	26,000	26,000	27,500	27,500	27,500
42203 Consultant Services	6,533	9,500	228	6,500	6,500	6,500
42208 Software	15,373	15,500	16,144	16,900	16,900	16,900
42219 Banking Services	2,947	3,500	3,104	3,500	3,500	3,500
42228 Employee Wellness Program	6,530	6,500	6,372	6,500	6,500	6,500
42229 Election Judges	-	4,500	7,330	-	-	-
42300 Publication & Rec Fees	17,506	17,000	16,980	17,000	17,000	17,000
42501 Equip Maintenance	59	1,000	300	1,000	1,000	1,000
42551 Copier Maintenance	860	800	770	800	800	800
42600 Office Supplies	10,278	11,500	10,574	11,500	11,500	11,500
42618 Postage	4,506	4,500	4,400	4,500	4,500	4,500
42634 Election Supplies	-	3,500	9,369	-	-	-
42680 Education Incentive	1,716	1,500	1,170	1,700	1,700	1,700
42701 Travel Exp Personnel	5,490	6,400	6,662	7,300	7,300	7,300
42702 Subsc & Membership	2,380	2,500	2,239	2,500	2,500	2,500
42805 Phone-Monthly Service	1,140	1,300	1,152	1,300	1,300	1,300
42806 Phone-Long Distance	171	300	202	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	102,303	119,800	114,031	110,800	110,800	110,800
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	2,794	4,700	4,700	4,800	-	-
43606 Office Equipment	-	-	-	12,000	-	-
TOTAL CAPITAL OUTLAY	2,794	4,700	4,700	16,800	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - FINANCE OFFICE	**482,762**	**580,250**	**556,750**	**592,850**	**576,050**	**576,050**

101 GENERAL FUND
410 GENERAL GOVERNMENT
415.41 CIVIL SERVICE

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
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	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	969	1,000	969	1,000	1,000	1,000
420 OTHER CURRENT EXPENDITURES						
42200 Expert & Consultant Svc	3,298	6,000	1,645	6,000	6,000	6,000
42300 Publication & Rec Fees	9,883	5,500	3,736	5,500	5,500	5,500
42600 Office Supplies	51	50	25	50	50	50
42618 Postage	148	400	225	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	13,380	11,950	5,631	11,950	11,950	11,950
TOTAL BUDGET - CIVIL SERVICE	**14,349**	**12,950**	**6,600**	**12,950**	**12,950**	**12,950**

101 GENERAL FUND
419 GENERAL GOVERNMENT
419.33 INFORMATION TECHNOLOGY

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	36,481	39,100	39,030	41,500	41,500	41,500
41200 OASI-Employer Contributions	2,803	3,000	2,992	3,200	3,200	3,200
41300 Retirement and Pensions	2,199	2,350	2,343	2,500	2,500	2,500
41400 Worker's Comp Insurance	37	100	83	100	100	100
41500 Group Insurance	4,220	4,250	4,228	4,300	4,300	4,300
TOTAL PERSONAL SERVICES	45,740	48,800	48,676	51,600	51,600	51,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	36	100	360	400	400	400
42600 Office Supplies	979	1,000	966	1,000	1,000	1,000
42603 Motor Fuel & Lubricants	146	-	189	250	250	250
42618 Postage	80	150	20	100	100	100
42623 Computer Supplies and Software	-	8,000	4,244	7,000	7,000	7,000
42635 Resource Material	-	400	-	-	-	-
42701 Travel Exp Personnel	177	1,000	-	500	500	500
42702 Subsc & Membership	198	800	100	500	500	500
42805 Phone-Monthly Service	240	250	240	400	400	400
42806 Phone-Long Distance	37	100	2	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	1,893	11,800	6,121	10,250	10,250	10,250
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	4,145	12,500	12,498	30,000	-	-
TOTAL CAPITAL OUTLAY	4,145	12,500	12,498	30,000	-	-
TOTAL BUDGET - INFORMATION TECHNOLOGY	**51,778**	**73,100**	**67,295**	**91,850**	**61,850**	**61,850**

101 GENERAL FUND
410 GENERAL GOVERNMENT
419.41 CITY HALL

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,276	2,400	5,508	5,500	5,500	5,500
42502 Bldg Maintenance	10,611	15,000	11,008	15,000	15,000	15,000
42601 Cleaning Supplies	1,788	1,000	1,606	1,500	1,500	1,500
42612 Food	1,310	1,400	1,238	1,400	1,400	1,400
42617 Cleaning Service	10,982	11,000	10,822	11,000	11,000	11,000
42620 Other Supplies	2,792	2,000	2,138	2,500	2,500	2,500
42676 Risk Management Safety Supplies	-	500	-	500	500	500
42704 Safety Training	-	1,000	-	1,000	1,000	1,000
42801 Natural Gas	5,052	6,000	5,992	6,000	6,000	6,000
42802 Electricity	8,808	9,000	10,221	9,300	9,300	9,300
42803 Water	465	650	694	700	700	700
42804 Sewer	216	300	216	300	300	300
TOTAL OTHER EXPENDITURES	44,300	50,250	49,443	54,700	54,700	54,700
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	-	-	-
43640 Safety Equipment	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL BUDGET - CITY HALL	**44,300**	**50,250**	**49,443**	**54,700**	**54,700**	**54,700**

101 GENERAL FUND
410 GENERAL GOVERNMENT
419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
450 OTHER EXPENDITURES						
42628 Dive Rescue	-	18,000	18,000	18,000	18,000	18,000
45421 National Guard Armory	1,811	2,000	2,000	2,000	2,000	2,000
45441 Senior Companions Program	2,700	2,800	2,800	2,800	2,800	2,800
45442 Watertown Area Transit	38,500	40,000	40,000	65,000	40,000	40,000
45443 Humane Society	29,000	30,000	30,000	31,050	31,050	31,050
45444 Human Service Agency	15,000	15,500	15,500	15,500	16,000	16,000
45451 Watertown Community Band	24,000	24,000	24,000	24,500	24,500	24,500
45456 ICAP	5,000	6,000	6,000	6,000	6,000	6,000
45457 Serenity Hills	-	-	-	6,000	6,000	6,000
45458 Homes for Hope	-	-	-	20,000	5,000	5,000
45462 Focus Watertown Program	50,000	100,000	100,000	100,000	100,000	100,000
45464 Watertown Volunteer Center	5,000	6,000	6,000	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	13,000	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	1,500	1,500	4,000	1,500	1,500
45709 Watertown Business Assoc.	-	500	500	500	5,000	5,000
TOTAL OTHER EXPENDITURES	200,011	274,300	274,300	330,850	291,850	291,850
TOTAL BUDGET - EXTERNAL ORGANIZATIONS	**200,011**	**274,300**	**274,300**	**330,850**	**291,850**	**291,850**

101 GENERAL FUND
410 GENERAL GOVERNMENT
419.60 ENGINEERING DEPARTMENT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	174,322	182,300	202,954	190,300	190,300	190,300
41101 Clerical & Oper Salary	69,042	73,500	73,554	77,400	77,400	77,400
41102 Temporary Salaries	7,387	6,300	7,974	11,700	11,700	11,700
41200 OASI-Employer Contributions	17,722	19,350	19,078	20,700	20,700	20,700
41300 Retirement & Pensions	14,650	15,750	15,505	16,800	16,800	16,800
41400 Workers Comp Insurance	1,616	2,400	1,326	2,000	2,000	2,000
41500 Group Health Insurance	37,162	36,900	37,152	37,000	37,000	37,000
TOTAL PERSONAL SERVICES	321,901	336,500	357,543	355,900	355,900	355,900
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,125	2,300	935	1,500	1,500	1,500
42203 Consulting Services	-	-	-	-	4,500	4,500
42300 Publications and Rec Fees	28	200	112	200	200	200
42501 Equip Maintenance	1,258	2,500	2,549	2,500	2,500	2,500
42600 Office Supplies	1,369	3,500	2,980	3,500	3,500	3,500
42603 Motor Fuel and Lubricants	1,161	1,200	941	1,000	1,000	1,000
42604 Parts for Equipment	-	300	417	300	300	300
42613 Small Tools	1,226	200	109	200	200	200
42618 Postage	501	500	400	500	500	500
42623 Computer Supplies & Software	5,199	5,500	5,310	5,500	5,500	5,500
42701 Travel Exp Personnel	1,328	1,800	1,937	1,800	1,800	1,800
42702 Subsc & Membership	435	500	410	500	500	500
42703 Prof Workshops	1,517	750	600	750	750	750
42805 Phone-Monthly Service	4,913	5,000	4,920	5,000	5,000	5,000
42806 Phone-Long Distance	91	150	129	150	150	150
TOTAL OTHER CURRENT EXPENDITURES	20,151	24,400	21,749	23,400	27,900	27,900
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	2,735	12,000	12,000	6,000	-	-
43606 Office Equipment	1,382	-	-	7,000	-	-
43617 Equipment	-	40,000	25,348	-	-	-
43800 Motor Vehicle	-	-	8,575	-	-	-
43970 GIS Master Plan/Implementation	4,500	50,000	50,000	75,000	-	-
TOTAL CAPITAL OUTLAY	8,617	102,000	95,923	88,000	-	-
TOTAL BUDGET - ENGINEERING DEPARTMENT	**350,669**	**462,900**	**475,215**	**467,300**	**383,800**	**383,800**

101 GENERAL FUND
420 PUBLIC SAFETY
421.00 POLICE DEPARTMENT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	297,080	283,300	283,451	308,600	308,600	308,600
41101 Clerical & Oper Salary	1,379,657	1,441,700	1,449,691	1,523,500	1,523,500	1,523,500
41102 Temporary Salaries	670	1,000	500	1,000	1,000	1,000
41109 Overtime Pay	60,136	46,700	53,351	64,100	56,100	56,100
41200 OASI-Employer Contributions	127,918	130,150	129,805	140,750	140,100	140,100
41300 Retirement and Pensions	132,428	137,000	136,126	146,600	146,600	146,600
41400 Worker's Comp Insurance	25,076	30,000	27,504	35,000	35,000	35,000
41500 Group Health Insurance	261,501	263,700	264,388	270,000	270,000	270,000
41501 Retiree Health Insurance	32,975	35,700	34,634	35,700	34,600	34,600
TOTAL PERSONAL SERVICES	2,317,441	2,369,250	2,379,450	2,525,250	2,515,500	2,515,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	28,199	28,500	28,466	28,750	28,750	28,750
42203 Consultant Services	342	2,500	2,638	2,500	2,500	2,500
42209 Employees Physicals	2,402	750	750	750	750	750
42210 Informant Fees	-	1,000	1,000	1,000	1,000	1,000
42400 Rent-Machinery & Equip	637	900	900	900	900	900
42405 Rent-Building	-	-	19,250	21,000	21,000	21,000
42501 Equip Maintenance	6,827	12,000	12,000	12,000	12,000	12,000
42502 Building Maintenance	1,957	2,000	2,000	2,000	2,000	2,000
42506 Repairs to Vehicles	20,385	15,000	15,000	15,000	15,000	15,000
42511 Computer Maintenance	24,913	33,400	33,400	45,450	45,450	45,450
42551 Copier Maintenance	3,110	3,500	4,110	4,000	4,000	4,000
42600 Office Supplies	8,327	12,500	12,500	12,500	8,500	8,500
42603 Motor Fuel and Lubricants	75,946	54,600	54,600	56,100	56,100	56,100
42605 Subsistence & Support	548	550	550	550	550	550
42607 Education & Rec Supplies	7,431	10,000	10,000	10,000	10,000	10,000
42610 Clothing & Material	20,120	24,450	24,450	24,450	21,450	21,450
42616 Firearm Supplies	-	850	850	850	850	850
42618 Postage	2,976	3,000	3,000	3,000	3,000	3,000
42619 Chem, Drugs & Lab Sup	951	2,400	2,400	2,400	2,400	2,400
42621 Towing	125	400	300	400	400	400
42629 Tires	3,937	9,300	9,300	9,300	9,300	9,300
42633 Tactical Supplies	908	2,000	2,000	2,000	1,000	1,000
42676 Risk Management Risk Supplies	1,086	2,000	2,000	2,000	2,000	2,000
42677 Police Reserve Supplies	985	1,000	1,000	1,000	1,000	1,000
42680 Education Incentive	3,961	7,600	7,600	13,600	13,600	13,600
42701 Travel Exp Personnel	8,830	8,000	8,000	8,000	8,000	8,000
42702 Subsc & Membership	1,939	1,500	1,975	1,500	1,500	1,500
42703 Prof Workshops	713	800	800	800	800	800
42706 County Licensing	-	-	-	3,600	3,600	3,600
42800 Utilities	5,203	-	-	-	-	-
42801 Gas	-	4,300	6,192	6,200	6,200	6,200
42802 Electric	-	2,200	2,200	2,300	2,300	2,300
42803 Water	-	150	150	150	150	150
42804 Sewer	-	350	350	350	350	350
42805 Phone-Monthly Service	8,002	8,600	8,822	8,600	8,600	8,600
42806 Phone-Long Distance	1,239	1,800	1,382	1,800	1,800	1,800
42809 Telephone Maintenance	318	1,550	1,550	1,550	1,550	1,550
42900 Awards and Indemnities	1,368	1,000	1,000	1,000	1,000	1,000
42906 Dare Program	6,444	-	-	-	-	-
42907 KAPP Program	500	500	500	500	500	500
42908 Bike Patrol	109	1,000	1,000	1,000	1,000	1,000
42909 K-9 Program	4,740	4,300	4,300	4,300	4,300	4,300
42919 Explorer Program	2,196	600	600	600	600	600
42925 Camp Chance Program	6,564	6,000	-	-	-	-
42926 Title V Grant	21,614	35,000	35,000	35,000	35,000	35,000
TOTAL OTHER CURRENT EXPENDITURES	285,852	307,850	323,885	348,750	340,750	340,750
430 CAPITAL OUTLAY						
43500 Furn., Fixt. & Furnishings	9,134	-	-	-	-	-
43602 Computer Equipment/Software	9,712	159,000	159,000	14,000	-	-
43606 Office Equipment	-	-	4,799	1,000	-	-
43607 Electronic & Comm Equipment	22,844	-	-	-	-	-
43617 Alarm System	-	-	2,565	-	-	-
43627 Firearms	3,717	-	-	-	-	-
43641 Phone System	-	-	2,343	-	-	-
43647 Patrol Equipment	-	-	-	8,300	8,300	8,300
43800 Motor Vehicles (2)	-	37,000	26,400	-	-	-
Crime Scene Equipment	-	-	-	11,950	-	-
43806 Patrol Cars	93,552	87,900	165,223	89,540	-	-
TOTAL CAPITAL OUTLAY	138,959	283,900	360,330	124,790	8,300	8,300
TOTAL BUDGET - POLICE DEPARTMENT	**2,742,252**	**2,961,000**	**3,063,665**	**2,998,790**	**2,864,550**	**2,864,550**

101 GENERAL FUND
420 PUBLIC SAFETY
422.20 FIRE FIGHTING

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	243,483	224,600	229,594	79,000	79,000	79,000
41101 Clerical & Oper Salary	649,079	678,900	715,291	270,000	270,000	270,000
41109 Overtime Pay	24,888	15,000	24,981	18,000	18,000	18,000
41200 OASI-Employer Contributions	10,881	11,000	12,045	4,400	4,400	4,400
41300 Retirement and Pensions	73,839	73,500	76,465	29,500	29,500	29,500
41400 Worker's Comp Insurance	30,523	34,000	33,392	12,000	12,000	12,000
41500 Group Health Insurance	132,968	130,750	133,048	48,700	48,700	48,700
41501 Retiree Health Insurance	30,967	33,600	35,872	14,100	14,100	14,100
TOTAL PERSONAL SERVICES	1,196,628	1,201,350	1,260,688	475,700	475,700	475,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	16,119	17,500	16,741	17,500	17,500	17,500
42209 Employee Physicals	2,147	3,150	2,500	3,150	3,150	3,150
42400 Rent-Machinery & Equip	381	500	500	500	500	500
42402 Hydrant Rental	140,800	143,000	142,634	143,000	143,000	143,000
42501 Equip Maintenance	27,617	22,000	23,351	25,000	25,000	25,000
42502 Bldg Maintenance	8,545	8,700	7,046	9,700	9,700	9,700
42555 Siren Maintenance	6,482	8,000	8,000	9,500	9,500	9,500
42600 Office Supplies	2,289	3,000	2,525	3,000	3,000	3,000
42601 Cleaning Supplies	1,775	2,400	1,987	2,400	2,400	2,400
42603 Motor Fuel and Lubricants	15,744	12,000	9,592	12,000	12,000	12,000
42607 Education & Rec Supplies	29,528	13,500	30,836	13,500	13,500	13,500
42610 Clothing & Material	11,072	10,350	10,350	11,000	11,000	11,000
42617 Cleaning Service	5,212	5,900	5,900	6,600	6,600	6,600
42618 Postage	277	650	500	650	650	650
42620 Other Supplies	13,421	16,100	16,099	16,100	16,100	16,100
42701 Travel Exp Personnel	17,808	5,000	25,764	5,000	5,000	5,000
42702 Subsc & Membership	4,286	4,000	3,703	4,000	4,000	4,000
42801 Natural Gas	13,244	17,000	17,000	17,000	17,000	17,000
42802 Electricity	13,002	11,000	11,000	11,300	11,300	11,300
42803 Water	968	1,400	1,400	1,400	1,400	1,400
42804 Sewer	876	900	900	900	900	900
42805 Phone-Monthly Service	9,131	9,450	9,450	9,450	9,450	9,450
42806 Phone-Long Distance	319	400	264	400	400	400
42910 Education and Outreach	2,722	4,500	4,500	4,500	4,500	4,500
TOTAL OTHER CURRENT EXPENDITURES	343,765	320,400	352,542	327,550	327,550	327,550
430 CAPITAL OUTLAY						
43600 Machinery and Equipment	2,432	-	43,438	-	-	-
43602 Computer Equipment/Software	3,641	4,000	1,656	13,000	-	-
43605 Bunker Gear	-	12,000	10,037	16,200	-	-
43607 Electronic & Comm. Equipment	16,874	-	267	24,500	-	-
43637 Hoses & Nozzles	-	11,000	10,640	10,000	-	-
43640 Protective Equipment	-	-	-	91,500	78,750	78,750
43641 Phone System	1,700	-	-	-	-	-
43646 Chain Saw	-	1,750	-	-	-	-
Dress Uniform	-	-	-	8,500	-	-
Beds	-	-	-	5,500	-	-
43800 Vehicle	12,000	12,500	12,500	-	-	-
43813 Fire Truck	35,407	-	-	-	-	-
TOTAL CAPITAL OUTLAY	72,054	41,250	78,538	169,200	78,750	78,750
TOTAL BUDGET - FIREFIGHTING	**1,612,447**	**1,563,000**	**1,691,768**	**972,450**	**882,000**	**882,000**

101 GENERAL FUND
420 PUBLIC SAFETY
422.91 AMBULANCE

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision	162,322	149,900	151,830	315,700	315,700	315,700
41101 Clerical & Oper Salaries	469,438	491,250	513,472	1,122,800	1,122,800	1,122,800
41109 Overtime Pay	51,610	32,000	60,717	50,000	50,000	50,000
41200 OASI-Employer Contributions	9,829	12,000	10,845	19,300	19,300	19,300
41300 Retirement and Pensions	51,429	53,000	53,286	118,300	118,300	118,300
41400 Worker's Comp Insurance	14,643	16,500	16,863	49,000	49,000	49,000
41500 Group Health Insurance	96,913	97,000	96,482	202,600	202,600	202,600
41501 Retiree Health Insurance	20,644	22,400	23,916	56,300	56,300	56,300
TOTAL PERSONAL SERVICES	876,828	874,050	927,411	1,934,000	1,934,000	1,934,000
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	4,005	5,000	4,614	5,000	5,000	5,000
42203 Consultant Services	7,483	7,200	7,200	7,200	7,200	7,200
42209 Employee Physicals	7,328	14,500	8,110	14,500	14,500	14,500
42400 Rent-Machinery & Equip	300	300	150	300	300	300
42501 Equip Maintenance	9,549	10,500	10,500	11,000	11,000	11,000
42600 Office Supplies	3,326	3,200	2,861	3,200	3,200	3,200
42603 Motor Fuel & Lubricants	20,567	25,000	15,009	25,000	25,000	25,000
42607 Education & Rec Supplies	8,216	8,000	11,222	17,000	17,000	17,000
42610 Clothing & Material	4,606	6,250	6,250	6,500	6,500	6,500
42618 Postage	578	1,800	1,650	1,800	1,800	1,800
42620 Other Supplies	17,504	17,600	20,313	18,100	18,100	18,100
42628 Dive Rescue	17,875	-	-	-	-	-
42701 Travel Exp Personnel	2,679	5,000	5,000	5,000	5,000	5,000
42702 Subsc & Membership	3,324	800	1,227	1,000	1,000	1,000
42703 Professional Workshops	610	2,500	1,830	2,500	2,500	2,500
42805 Phone-Monthly	208	350	350	350	350	350
TOTAL OTHER CURRENT EXPENDITURES	108,158	108,000	96,286	118,450	118,450	118,450
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	1,500	1,500	-	-	-
43604 Ambulance Equipment	34,781	-	-	11,695	-	-
43607 Electronic & Communication Equip.	-	-	-	10,000	-	-
TOTAL CAPITAL OUTLAY	34,781	1,500	1,500	21,695	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - AMBULANCE	**1,019,767**	**983,550**	**1,025,197**	**2,074,145**	**2,052,450**	**2,052,450**

101 GENERAL FUND
430 PUBLIC WORKS
430.10 PUBLIC WORKS DIRECTOR

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	83,362	86,850	44,902	86,900	86,900	86,900
41101 Clerical & Opr Salary	27,391	29,100	29,440	30,800	30,800	30,800
41102 Temporary Salaries	343	1,250	400	1,600	600	600
41200 OASI-Employer Contributions	7,883	8,650	5,465	8,900	8,900	8,900
41300 Retirement and Pensions	6,655	6,950	3,816	7,100	7,100	7,100
41400 Worker's Comp Insurance	214	250	225	250	250	250
41500 Group Health Insurance	12,511	12,400	6,330	12,400	12,400	12,400
TOTAL PERSONAL SERVICES	138,359	145,450	90,578	147,950	146,950	146,950
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	138	500	132	500	500	500
42200 Consultant Services	880	3,000	2,997	3,000	1,000	1,000
42501 Equip Maintenance	810	1,000	993	1,000	1,000	1,000
42600 Office Supplies	525	1,000	842	1,000	500	500
42603 Motor Fuel & Lubricants	-	200	-	200	200	200
42607 Education & Rec Supplies	164	400	200	400	400	400
42618 Postage	1,749	1,750	1,450	1,750	1,750	1,750
42623 Computer Supplies and Software	881	2,000	1,000	2,000	1,000	1,000
42700 Transportation	1,230	2,500	1,147	2,500	1,500	1,500
42701 Travel Exp Personnel	949	2,000	1,082	2,000	1,500	1,500
42702 Subsc & Memberships	465	900	500	900	900	900
42703 Professional Workshops	784	1,000	835	1,000	500	500
42800 Utilities	576	750	557	750	750	750
42805 Phone-Monthly Service	251	300	219	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	9,402	17,300	11,954	17,300	11,800	11,800
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	173	2,000	-	5,000	-	-
TOTAL CAPITAL OUTLAY	173	2,000	-	5,000	-	-
TOTAL BUDGET - PUBLIC WORKS DIRECTOR	**147,934**	**164,750**	**102,532**	**170,250**	**158,750**	**158,750**

101 GENERAL FUND
430 PUBLIC WORKS
431.20 STREET DEPARTMENT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	106,674	113,000	112,653	119,100	119,100	119,100
41101 Clerical & Oper Salary	307,544	362,800	341,739	378,500	378,500	378,500
41102 Temporary Salaries	11,546	30,000	20,550	41,350	30,000	30,000
41109 Overtime Pay	14,115	11,000	13,439	11,500	11,500	11,500
41200 OASI-Employer Contributions	33,679	37,600	39,476	40,500	39,600	39,600
41300 Retirement and Pensions	27,454	29,400	30,611	33,100	30,600	30,600
41400 Worker's Comp Insurance	11,040	15,000	13,401	15,000	15,000	15,000
41500 Group Health Insurance	81,093	90,200	80,755	82,500	82,500	82,500
41501 Retiree Health Insurance	4,648	4,900	4,662	4,900	4,900	4,900
TOTAL PERSONAL SERVICES	597,793	693,900	657,286	726,450	711,700	711,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	24,200	27,500	25,094	27,500	27,500	27,500
42220 Drug/Alcohol Testing	1,293	1,200	1,007	1,200	1,200	1,200
42300 Publication & Rec Fees	581	800	764	800	800	800
42400 Rent-Machinery & Equip	31,763	17,000	20,000	21,000	21,000	21,000
42404 Other Rentals	10,011	11,000	19,742	13,000	13,000	13,000
42500 Construction Materials	147,897	136,750	152,892	153,300	130,300	130,300
42501 Equip Maintenance	37,383	48,150	48,443	48,150	48,150	48,150
42502 Bldg Maintenance	733	2,200	4,156	4,000	4,000	4,000
42509 Seal Coating/Crack Sealing	228,395	267,000	270,000	270,000	270,000	270,000
42519 Signal Light Maintenance	3,878	7,300	7,240	8,000	8,000	8,000
42520 Deicing Sand	26,396	15,200	26,249	28,000	28,000	28,000
42600 Office Supplies	819	900	925	1,100	1,100	1,100
42601 Cleaning Supplies	594	900	400	900	900	900
42603 Motor Fuel and Lubricants	50,563	65,800	55,487	65,800	65,800	65,800
42604 Parts for Equipment	31,374	32,200	31,635	32,200	32,200	32,200
42610 Clothing & Material	832	800	1,613	1,200	1,200	1,200
42612 Food	67	400	498	400	400	400
42613 Small Tools	1,020	1,200	1,200	1,200	1,200	1,200
42625 Traffic Control Materials	26,804	24,000	25,698	24,300	24,300	24,300
42701 Travel Exp Personnel	1,039	2,000	3,153	2,500	2,500	2,500
42801 Natural Gas	5,794	12,000	13,511	12,000	12,000	12,000
42802 Electric	5,696	7,300	9,609	7,300	7,300	7,300
42803 Water	1,098	1,400	1,441	1,400	1,400	1,400
42804 Sewer	467	500	516	500	500	500
42805 Phone-Monthly Service	3,488	3,200	3,141	3,200	3,200	3,200
42806 Phone-Long Distance	417	800	552	800	800	800
TOTAL OTHER CURRENT EXPENDITURES	642,602	687,500	724,966	729,750	706,750	706,750
430 CAPITAL OUTLAY						
43601 Mowers	-	34,000	17,800	-	-	-
43636 Spray Equipment	-	24,000	14,813	-	-	-
43639 Loader & Attachments	90,644	-	-	-	-	-
43643 Tractor	-	15,000	12,799	-	-	-
43645 Trailer	-	4,000	2,785	-	-	-
43652 Motor Grader	-	156,000	117,800	-	-	-
43701 Other & RR Crossings	3,947	-	-	-	-	-
43804 Pickup	19,993	-	-	42,000	-	-
43812 Dump Trucks	162,459	-	140,421	255,000	-	-
TOTAL CAPITAL OUTLAY	277,043	233,000	306,418	297,000	-	-
TOTAL BUDGET - STREET DEPARTMENT	**1,517,438**	**1,614,400**	**1,688,670**	**1,753,200**	**1,418,450**	**1,418,450**

101 GENERAL FUND
430 PUBLIC WORKS
431.25 SNOW REMOVAL

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	2,382	10,400	11,884	9,600	9,600	9,600
41109 Overtime Pay	27,297	39,800	43,243	41,000	41,000	41,000
41200 OASI-Employer Contributions	182	3,900	1,149	3,900	3,900	3,900
41400 Worker's Comp Insurance	1,565	1,600	829	1,600	1,600	1,600
TOTAL PERSONAL SERVICES	31,426	55,700	57,105	56,100	56,100	56,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	81	100	61	100	100	100
42400 Rent-Machinery & Equip	123,484	68,000	228,597	80,000	80,000	80,000
42501 Equip Maintenance	9,491	14,000	14,416	14,000	14,000	14,000
42603 Motor Fuel and Lubricants	45,150	38,600	38,802	38,600	38,600	38,600
42604 Parts for Equipment	18,491	14,500	26,813	18,000	18,000	18,000
42619 Chem, Drug & Lab Sup	13,581	21,000	28,468	24,000	24,000	24,000
42621 Towing	900	800	900	900	900	900
TOTAL OTHER CURRENT EXPENDITURES	211,178	157,000	338,057	175,600	175,600	175,600
430 CAPITAL OUTLAY						
43603 Snow Removal Equipment	-	-	-	18,000	-	-
43816 Snow Boxes	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	18,000	-	-
BUDGET TOTAL - SNOW REMOVAL	**242,604**	**212,700**	**395,162**	**249,700**	**231,700**	**231,700**

101 GENERAL FUND
430 PUBLIC WORKS
431.60 STREET LIGHTING

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
420 OTHER CURRENT EXPENDITURES						
42800 Utilities	349,490	410,000	407,006	459,800	459,800	459,800
TOTAL OTHER CURRENT EXPENDITURES	349,490	410,000	407,006	459,800	459,800	459,800
TOTAL BUDGET - STREET LIGHTING	**349,490**	**410,000**	**407,006**	**459,800**	**459,800**	**459,800**

101 GENERAL FUND
430 PUBLIC WORKS
432.54 WATER RESOURCES

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	89	100	79	100	100	100
42200 Expert & Consultant Svc	32,598	50,000	60,000	135,000	50,000	50,000
42225 Water Monitoring	1,888	3,000	3,000	3,000	3,000	3,000
42227 TMDL Sampling	-	5,000	-	-	-	-
42805 Telephone Service - Monthly	-	150	150	150	150	150
42905 USGS Gaging Stations	17,280	18,250	18,350	19,500	19,500	19,500
42910 Education and Outreach	8,335	15,000	10,500	15,000	15,000	15,000
TOTAL OTHER CURRENT EXPENDITURES	60,190	91,500	92,079	172,750	87,750	87,750
430 CAPITAL OUTLAY						
43917 Flood Analysis - Big Sioux River	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL BUDGET - WATER RESOURCES	**60,190**	**91,500**	**92,079**	**172,750**	**87,750**	**87,750**

101 GENERAL FUND
430 PUBLIC WORKS
437.00 CEMETERY

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	41,390	43,100	43,075	44,900	44,900	44,900
41101 Clerical & Oper Salary	33,596	35,100	34,995	36,500	36,500	36,500
41102 Temporary Salaries	16,019	18,400	17,785	19,000	18,000	18,000
41200 OASI-Employer Contributions	6,665	7,100	6,810	7,400	7,400	7,400
41300 Retirement and Pensions	4,499	4,700	4,685	4,900	4,900	4,900
41400 Worker's Comp Insurance	2,060	2,300	2,053	2,300	2,300	2,300
41500 Group Health Insurance	12,400	12,400	12,416	12,500	12,500	12,500
41600 Unemployment Benefits	-	2,000	-	2,000	2,000	2,000
TOTAL PERSONAL SERVICES	116,629	125,100	121,819	129,500	128,500	128,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,575	2,600	2,914	3,000	3,000	3,000
42300 Publication & Rec Fees	1,124	1,000	622	1,000	500	500
42501 Equip Maintenance	1,441	1,500	1,292	1,500	1,500	1,500
42502 Bldg Maintenance	482	800	875	800	800	800
42600 Office Supplies	147	300	150	200	200	200
42601 Cleaning Supplies	76	100	70	100	100	100
42603 Motor Fuel & Lubricants	6,526	10,000	6,774	8,000	7,000	7,000
42604 Parts For Equipment	263	700	291	500	500	500
42613 Small Tools	326	500	652	500	500	500
42615 Ag & Hort Supplies	619	700	680	700	700	700
42618 Postage	16	100	50	50	50	50
42620 Other Supplies	1,156	1,200	1,175	1,200	1,200	1,200
42701 Travel Exp Personnel	105	100	100	100	100	100
42702 Subsc & Membership	98	50	100	100	100	100
42801 Natural Gas	2,904	3,000	3,528	3,700	3,700	3,700
42802 Electricity	1,288	1,350	1,403	1,400	1,400	1,400
42803 Water	449	1,200	756	1,000	1,000	1,000
42804 Sewer	216	300	216	300	300	300
42805 Phone-Monthly Service	329	400	565	900	900	900
42806 Phone-Long Distance	28	50	28	50	50	50
42808 Propane	1,891	2,000	2,222	2,200	2,200	2,200
TOTAL OTHER CURRENT EXPENDITURES	22,059	27,950	24,463	27,300	25,800	25,800
430 CAPITAL OUTLAY						
43601 Mower	5,990	11,500	5,989	11,500	-	-
43682 Stabilization Matting	3,846	-	-	-	-	-
43600 Backhoe	-	-	-	64,000	-	-
43802 Dump Truck	24,906	-	-	-	-	-
TOTAL CAPITAL OUTLAY	34,742	11,500	5,989	75,500	-	-
450 OTHER EXPENDITURES						
45201 Reclaim Cemetery Lots	1,730	-	-	-	-	-
45300 Refunds & Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	1,730	-	-	-	-	-
TOTAL BUDGET - CEMETERY	**175,160**	**164,550**	**152,271**	**232,300**	**154,300**	**154,300**

101 GENERAL FUND
440 HEALTH & WELFARE
441.32 MOSQUITO CONTROL

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	3,863	9,000	7,567	9,000	9,000	9,000
41109 Overtime	2,095	3,800	1,000	4,000	4,000	4,000
41200 OASI-Employer Contributions	359	850	638	1,000	1,000	1,000
41400 Worker's Comp Insurance	415	450	164	450	450	450
41600 Unemployment Benefits	-	1,000	-	-	-	-
TOTAL PERSONAL SERVICES	6,732	15,100	9,369	14,450	14,450	14,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	175	200	128	200	200	200
42230 Mosquito Control Supplies	45,652	75,000	51,183	75,000	75,000	75,000
TOTAL OTHER CURRENT EXPENDITURES	45,827	75,200	51,311	75,200	75,200	75,200
430 CAPITAL OUTLAY						
43636 Spray Equipment	-	1,500	-	-	-	-
TOTAL CAPITAL OUTLAY	-	1,500	-	-	-	-
TOTAL BUDGET - MOSQUITO CONTROL	**52,559**	**91,800**	**60,680**	**89,650**	**89,650**	**89,650**

101 GENERAL FUND
440 HEALTH & WELFARE
441.43 ANIMAL CONTROL

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	37,545	39,100	39,033	40,700	40,700	40,700
41102 Temporary Salaries	3,848	9,150	6,832	9,150	9,150	9,150
41109 Overtime Pay	242	200	210	200	200	200
41200 OASI-Employer Contributions	2,872	3,500	3,296	3,600	3,600	3,600
41300 Retirement and Pensions	2,267	2,400	2,358	2,500	2,500	2,500
41400 Worker's Comp Insurance	456	750	595	750	750	750
41500 Group Health Insurance	8,235	8,200	8,244	8,250	8,250	8,250
TOTAL PERSONAL SERVICES	55,465	63,300	60,568	65,150	65,150	65,150
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	6	50	6	50	50	50
42501 Equip Maintenance	871	1,500	1,500	1,500	1,500	1,500
42600 Office Supplies	213	300	300	300	300	300
42603 Motor Fuel and Lubricants	2,518	2,800	2,800	2,800	2,800	2,800
42604 Parts for Equipment	-	300	300	300	300	300
42610 Clothing & Material	102	400	400	400	400	400
42612 Food	-	100	100	100	100	100
42619 Chem, Drug & Lab Sup	30	250	250	250	250	250
42620 Other	73	400	400	400	400	400
42701 Travel Exp Personnel	14	1,100	1,100	2,160	2,160	2,160
42805 Phone-Monthly Service	257	800	303	800	800	800
42806 Phone-Long Distance	100	100	100	100	100	100
TOTAL OTHER CURRENT EXPENDITURES	4,184	8,100	7,559	9,160	9,160	9,160
430 CAPITAL OUTLAY						
43600 Machinery & Equipment	-	-	-	-	-	-
43627 Firearms	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL BUDGET - ANIMAL CONTROL	**59,649**	**71,400**	**68,127**	**74,310**	**74,310**	**74,310**

101 GENERAL FUND
450 CULTURE & RECREATION
452.40 FORESTRY

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	24,752	25,800	25,817	26,800	26,800	26,800
41101 Clerical & Oper Salary	64,919	68,200	64,314	69,850	69,850	69,850
41102 Temporary Salaries	7,238	7,650	8,958	7,900	7,900	7,900
41109 Overtime Pay	58	250	110	250	250	250
41200 OASI-Employer Contributions	7,115	7,500	7,392	7,600	7,600	7,600
41300 Retirement and Pensions	5,384	5,650	5,411	5,800	5,800	5,800
41400 Worker's Comp Insurance	7,770	10,000	9,128	10,000	10,000	10,000
41500 Group Health Insurance	16,490	16,500	16,395	16,500	16,500	16,500
TOTAL PERSONAL SERVICES	133,726	141,550	137,525	144,700	144,700	144,700
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,120	3,150	3,291	3,400	3,400	3,400
42400 Rent-Machinery & Equip	640	1,000	1,100	1,000	1,000	1,000
42500 Construction Materials	-	100	100	100	100	100
42501 Equip Maintenance	6,262	8,000	8,085	8,000	8,000	8,000
42504 Maintenance of Other	99	700	681	700	700	700
42600 Office Supplies	48	100	91	100	100	100
42603 Motor Fuel and Lubricants	9,799	10,000	6,995	8,000	8,000	8,000
42613 Small Tools	1,129	600	567	600	600	600
42615 Ag & Hort Supplies	1,415	1,000	1,057	1,000	1,000	1,000
42618 Postage	-	100	50	50	50	50
42627 Safety Supplies	369	300	253	300	300	300
42701 Travel Exp Personnel	487	300	375	400	400	400
42702 Subsc & Membership	433	200	285	300	300	300
42801 Natural Gas	254	700	700	700	700	700
42802 Electricity	914	700	700	700	700	700
42803 Water	201	100	100	100	100	100
42804 Sewer	108	50	50	50	50	50
42805 Phone-Monthly Service	673	300	304	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	25,951	27,400	24,784	25,800	25,800	25,800
430 CAPITAL OUTLAY						
43301 Trees	8,619	12,000	12,253	-	-	-
43643 Tractor/Loader	-	45,000	45,500	-	-	-
43646 Saw / Chipper	706	700	570	700	-	-
43804 Pickup	17,101	-	-	-	-	-
TOTAL CAPITAL OUTLAY	26,426	57,700	58,323	700	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	32	-	-	-
TOTAL OTHER EXPENDITURES	-	-	32	-	-	-
TOTAL BUDGET - FORESTRY	**186,103**	**226,650**	**220,664**	**171,200**	**170,500**	**170,500**

101 GENERAL FUND
450 CULTURE & RECREATION
455.00 LIBRARY

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	295,363	310,000	302,176	329,700	329,700	329,700
41101 Clerical & Oper Salary	98,918	103,100	102,940	106,900	106,900	106,900
41102 Temporary Salaries	38,767	51,500	40,785	51,200	51,200	51,200
41112 Temp-Not Subject to W.C.	157	-	-	-	-	-
41200 OASI-Employer Contributions	30,972	34,200	32,252	34,900	34,900	34,900
41300 Retirement and Pensions	24,049	24,800	24,227	25,400	25,400	25,400
41400 Worker's Comp Insurance	1,533	1,650	1,887	2,000	2,000	2,000
41500 Group Health Insurance	69,868	70,000	66,283	70,000	70,000	70,000
TOTAL PERSONAL SERVICES	559,627	595,250	570,550	620,100	620,100	620,100
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	8,635	8,600	8,773	8,800	8,800	8,800
42107 Temp-Not Subject to Worker's Comp	-	400	200	200	200	200
42211 SDLN	23,226	25,750	24,000	25,000	25,000	25,000
42212 OCLC	7,900	9,500	9,500	9,500	9,500	9,500
42222 Courier Services	-	4,000	-	2,000	2,000	2,000
42300 Publication & Rec Fees	1,747	1,000	1,114	1,200	-	-
42501 Equip Maintenance	4,957	3,000	18,790	5,000	5,000	5,000
42502 Bldg Maintenance	1,849	2,000	3,528	2,000	2,000	2,000
42504 Maintenance of Others	1,095	600	656	600	600	600
42600 Office Supplies	6,360	7,200	7,207	7,200	6,700	6,700
42601 Cleaning Supplies	7,737	6,600	6,599	6,600	6,600	6,600
42603 Motor Fuel And Lubricants	79	300	300	300	300	300
42618 Postage	4,110	7,500	6,936	7,500	7,500	7,500
42627 Safety Supplies	240	300	300	300	-	-
42630 Circulation Supplies	9,515	9,000	13,270	13,500	11,500	11,500
42683 Electronic Subscriptions	2,271	6,000	8,633	9,000	9,000	9,000
42701 Travel Exp Personnel	5,658	5,600	5,597	5,770	3,145	3,145
42702 Subsc & Membership	2,464	1,900	2,055	2,060	1,685	1,685
42707 Patron Subscriptions	-	-	-	12,000	12,000	12,000
42801 Natural Gas	13,214	16,200	17,884	17,900	17,900	17,900
42802 Electricity	17,590	18,100	20,756	20,756	20,756	20,756
42803 Water	1,166	1,400	1,403	1,400	1,400	1,400
42804 Sewer	314	350	350	350	350	350
42805 Phone-Monthly Service	1,652	1,900	1,768	1,900	1,900	1,900
42806 Phone-Long Distance	178	200	177	200	200	200
42813 Internet Service Provider	997	900	900	900	900	900
TOTAL OTHER CURRENT EXPENDITURES	122,954	138,300	160,696	161,936	154,936	154,936
430 CAPITAL OUTLAY						
43400 Lib Books & Off Ref	111,375	108,800	108,800	98,500	-	-
43500 Furniture, Fixtures & Furnishing	-	-	-	1,200	-	-
43607 Electronic & Communication Equip.	-	-	-	1,200	-	-
43600 Machinery & Equipment	2,605	-	-	-	-	-
43640 Safety Equipment	239	-	-	-	-	-
TOTAL CAPITAL OUTLAY	114,219	108,800	108,800	100,900	-	-
TOTAL BUDGET - LIBRARY	**796,800**	**842,350**	**840,046**	**882,936**	**775,036**	**775,036**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	113,127	118,000	112,372	111,500	111,500	111,500
41101 Clerical & Oper Salary	96,597	105,550	101,436	179,200	110,000	110,000
41102 Temporary Salaries	12,767	16,000	11,324	28,300	16,000	16,000
41109 Overtime Costs	-	-	-	1,500	-	-
41200 OASI-Employer Contributions	16,398	17,900	15,962	23,300	17,600	17,600
41300 Retirement and Pensions	12,540	13,400	11,445	17,500	13,300	13,300
41400 Worker's Comp Insurance	908	1,500	1,379	3,000	1,500	1,500
41500 Group Health Insurance	28,484	29,000	33,197	49,350	33,000	33,000
41501 Retiree Health Insurance	10,491	11,000	10,514	11,000	11,000	11,000
TOTAL PERSONAL SERVICES	291,312	312,350	297,629	424,650	313,900	313,900
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	872	1,000	864	1,000	1,000	1,000
42200 Expert and Consultant Services	24,935	20,000	31,259	185,000	20,000	20,000
42204 Nuisance Abatement Costs	-	10,000	10,000	10,000	2,000	2,000
42208 Software	52	1,500	1,500	2,100	600	600
42300 Publication and Recording Fees	3,573	5,000	4,000	4,000	4,000	4,000
42501 Equip Maintenance	959	1,000	1,000	1,000	1,000	1,000
42600 Office Supplies	1,587	2,000	1,000	2,000	2,000	2,000
42602 Motor Supplies	89	1,000	1,000	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	2,391	2,200	1,500	2,000	2,000	2,000
42618 Postage	622	800	500	750	750	750
42635 Resource Materials	1	300	300	300	300	300
42701 Travel Exp Personnel	3,990	7,500	6,500	7,500	5,000	5,000
42702 Subsc & Membership	1,216	1,000	1,000	1,000	1,000	1,000
42703 Professional Workshops	1,058	3,500	2,500	3,500	3,500	3,500
42805 Phone-Monthly Service	1,320	1,200	1,500	1,500	1,500	1,500
42806 Phone- Long Distance	204	250	200	250	250	250
42910 Education & Outreach	-	500	500	1,500	500	500
42915 Planning Commission Expenses	868	1,000	1,000	1,000	1,000	1,000
TOTAL OTHER CURRENT EXPENDITURES	43,737	59,750	66,123	225,400	47,400	47,400
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	-	-	-	6,000	-	-
43602 Computer Equipment/Software	5,572	8,700	3,150	11,100	-	-
43804 Pickup	-	-	-	15,000	-	-
43928 Signage	-	2,000	-	-	-	-
TOTAL CAPITAL OUTLAY	5,572	10,700	3,150	32,100	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	533	-	500	500	500	500
45463 First District Assoc of Local Govt Due	6,781	7,150	7,119	7,500	7,500	7,500
TOTAL OTHER EXPENDITURES	7,314	7,150	7,619	8,000	8,000	8,000
TOTAL BUDGET-PLANNING & ZONING DEPARTME	**347,935**	**389,950**	**374,521**	**690,150**	**369,300**	**369,300**

101 GENERAL FUND
490 MISCELLANEOUS
493.00 OPERATING TRANSFERS

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
490 MISCELLANEOUS						
49311 Trans out - Park & Rec	1,250,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
49312 Trans out - Airport	107,000	140,000	140,000	180,000	180,000	180,000
49313 Trans out - Sioux River Proj	70,000	50,000	50,000	50,000	50,000	50,000
49314 Trans out - Rec Center	10,000	25,000	25,000	20,000	20,000	20,000
TOTAL MISCELLANEOUS	1,437,000	1,565,000	1,565,000	1,600,000	1,600,000	1,600,000
TOTAL BUDGET - OPERATING TRANSFERS	**1,437,000**	**1,565,000**	**1,565,000**	**1,600,000**	**1,600,000**	**1,600,000**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.21 SUPERVISION

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	76,292	80,500	80,481	84,900	84,900	84,900
41101 Clerical & Oper Salary	58,461	61,500	61,352	64,400	64,400	64,400
41102 Temporary Salaries	2,080	2,250	495	2,250	2,250	2,250
41200 OASI-Employer Contributions	10,128	10,850	10,526	11,400	11,400	11,400
41300 Retirement and Pensions	8,085	8,600	8,507	9,100	9,100	9,100
41400 Worker's Comp Insurance	229	400	307	400	400	400
41500 Group Health Insurance	16,731	16,600	16,756	16,700	16,700	16,700
TOTAL PERSONAL SERVICES	172,006	180,700	178,424	189,150	189,150	189,150
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	996	1,050	1,042	1,100	1,100	1,100
42200 Expert & Consultant Svc	-	100	-	-	-	-
42219 Banking Services	-	-	-	500	500	500
42300 Publication & Rec Fees	328	300	300	300	300	300
42504 Maintenance of Others	502	700	426	700	700	700
42600 Office Supplies	2,475	2,500	2,506	2,600	2,600	2,600
42618 Postage	2,305	2,400	2,300	2,400	2,400	2,400
42701 Travel Exp Personnel	-	300	300	300	300	300
42702 Subsc & Membership	312	200	300	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	6,918	7,550	7,174	8,200	8,200	8,200
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	-	-	-	1,200	-	-
TOTAL CAPITAL OUTLAY	-	-	-	1,200	-	-
TOTAL BUDGET - SUPERVISION	**178,924**	**188,250**	**185,598**	**198,550**	**197,350**	**197,350**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.23 RECREATION PROGRAMS

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	88,187	125,700	117,412	124,400	124,400	124,400
41102 Temporary Salaries	74,246	78,900	78,994	79,500	79,500	79,500
41200 OASI-Employer Contributions	12,043	15,100	14,537	15,150	15,150	15,150
41300 Retirement and Pensions	5,068	7,600	7,044	7,500	7,500	7,500
41400 Worker's Comp Insurance	2,503	2,900	2,875	3,100	3,100	3,100
41500 Group Insurance	15,679	24,500	20,605	22,000	22,000	22,000
TOTAL PERSONAL SERVICES	197,726	254,700	241,467	251,650	251,650	251,650
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,564	2,600	2,562	2,600	2,600	2,600
42300 Publication & Rec Fees	8,528	7,500	7,775	8,000	8,000	8,000
42607 Education & Rec Supplies	18,637	16,000	16,786	16,000	16,000	16,000
42608 Jr.Baseball & Rec Supplies	10,810	9,000	9,743	9,000	9,000	9,000
42701 Travel Exp Personnel	354	400	380	400	400	400
42702 Subsc & Membership	608	2,200	2,241	2,200	2,200	2,200
TOTAL OTHER CURRENT EXPENDITURES	41,501	37,700	39,487	38,200	38,200	38,200
430 CAPITAL OUTLAY						
43606 Office Equipment - Video Projector	1,476	-	-	-	-	-
43656 Baseball/Softball Equipment	2,260	2,000	2,000	2,000	-	-
43691 Volleyball Equipment	-	-	-	5,000	-	-
TOTAL CAPITAL OUTLAY	3,736	2,000	2,000	7,000	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	190	300	98	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	903	1,200	1,200	1,200	1,200	1,200
45658 Subsidy-Hockey Association	-	600	600	600	600	600
TOTAL OTHER EXPENDITURES	3,093	5,900	3,898	5,900	5,900	5,900
TOTAL BUDGET - RECREATION PROGRAMS	**246,056**	**300,300**	**286,852**	**302,750**	**295,750**	**295,750**

201 SPECIAL REVENUE
450 CULTURE & RECREATION
451.25 GOLF COURSE

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	82,967	87,300	87,124	91,500	91,500	91,500
41101 Clerical & Oper Salary	35,212	36,700	36,650	38,150	38,150	38,150
41102 Temporary Salaries	79,498	74,700	73,914	79,150	79,150	79,150
41109 Overtime Pay	1,078	2,000	1,428	2,050	2,050	2,050
41200 OASI-Employer Contributions	14,463	14,900	13,160	15,650	15,650	15,650
41300 Retirement and Pensions	8,091	7,450	8,153	7,800	7,800	7,800
41400 Worker's Comp Insurance	4,597	5,000	5,554	6,000	6,000	6,000
41500 Group Insurance	22,676	22,500	22,631	22,600	22,600	22,600
41600 Unemployment Benefits	3,754	4,000	3,718	4,000	4,000	4,000
TOTAL PERSONAL SERVICES	252,336	254,550	252,332	266,900	266,900	266,900
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	5,684	5,700	4,995	5,700	5,700	5,700
42200 Expert & Consulting Service	35,910	36,000	39,341	40,000	40,000	40,000
42219 Banking Services	4,639	4,000	5,000	5,000	5,000	5,000
42300 Publication & Recording Fees	284	600	220	400	400	400
42400 Rent-Machinery & Equip	1,662	2,100	1,621	1,800	1,800	1,800
42500 Construction Materials	232	700	687	700	700	700
42501 Equip Maintenance	10,258	12,500	12,173	12,500	12,500	12,500
42504 Maintenance of Other	4,979	5,500	5,740	5,500	5,500	5,500
42506 Repair to Vehicles	-	100	20	100	100	100
42514 Repair to Clubhouse	1,532	3,800	3,831	2,500	2,500	2,500
42515 Repair-Maintenance Shop	248	300	291	300	300	300
42516 Repair-Cart Storage Bldg	-	300	1,077	300	300	300
42521 Repair-Irrigation Equipment	2,287	4,000	3,672	4,000	4,000	4,000
42600 Office Supplies	1,084	1,500	1,372	1,500	1,500	1,500
42603 Motor Fuel and Lubricants	18,612	24,000	16,899	18,000	18,000	18,000
42613 Small Tools	223	500	512	500	500	500
42615 Ag & Hort Supplies	3,578	12,000	12,069	12,000	12,000	12,000
42617 Cleaning Service	1,426	2,600	3,324	3,400	3,400	3,400
42619 Chem, Drug & Lab Sup	26,706	30,000	31,903	33,000	33,000	33,000
42622 Golf Supplies	3,385	5,000	5,012	5,000	5,000	5,000
42627 Safety Supplies	551	500	544	500	500	500
42701 Travel Exp Personnel	968	2,500	1,286	2,900	2,900	2,900
42702 Subsc & Membership	718	800	710	800	800	800
42801 Gas	2,933	3,000	3,159	3,200	3,200	3,200
42802 Electricity	13,591	13,300	15,379	15,500	15,500	15,500
42803 Water	553	900	894	900	900	900
42804 Sewer	666	600	750	700	700	700
42805 Phone-Monthly	1,921	2,000	2,033	2,100	2,100	2,100
TOTAL OTHER CURRENT EXPENDITURES	144,630	174,800	174,514	178,800	178,800	178,800
430 CAPITAL OUTLAY						
43601 Mowers	15,366	32,500	34,421	40,700	40,700	40,700
43602 Computer Equipment/Software	961	-	-	2,500	2,500	2,500
43640 Safety Equipment - AED Unit	1,500	-	-	-	-	-
43649 Fertilizer Spreader	-	600	600	-	-	-
43653 Greens Aerator	6,150	-	-	-	-	-
43660 Equipment Lift	5,584	-	-	-	-	-
43666 Core Harvestor	-	5,500	-	-	-	-
43689 Pond Aerator Fountain	-	4,100	4,100	-	-	-
43692 Exhaust Fan	-	-	-	1,500	1,500	1,500
43693 Audio System	-	-	-	6,000	6,000	6,000
43818 Range Ball Picker	2,914	-	-	-	-	-
43820 Utility Vehicle	5,000	18,400	13,422	16,100	16,100	16,100
TOTAL CAPITAL OUTLAY	37,475	61,100	52,543	66,800	66,800	66,800
450 OTHER EXPENDITURES						
45300 Refunds	407	-	821	-	-	-
TOTAL OTHER EXPENDITURES	407	-	821	-	-	-
490 OTHER FINANCING USES						
49321 Transfer Out to Capital Improvements	-	-	-	-	-	-
TOTAL MISCELLANEOUS	-	-	-	-	-	-
BUDGET TOTAL - GOLF COURSE	**434,848**	**490,450**	**480,210**	**512,500**	**512,500**	**512,500**

201 SPECIAL REVENUE
450 CULTURE & RECREATION
451.26 FAMILY AQUATICS CENTER

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	131,207	146,700	129,958	146,700	146,700	146,700
41200 OASI-Employer Contributions	10,060	11,250	9,934	11,200	11,200	11,200
41400 Worker's Comp Insurance	2,130	3,500	2,523	3,500	3,500	3,500
TOTAL PERSONAL SERVICES	143,397	161,450	142,415	161,400	161,400	161,400
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	5,387	5,500	5,300	5,500	5,500	5,500
42219 Banking Services	-	-	-	400	400	400
42500 Construction Materials	25	300	124	200	200	200
42501 Equip Maintenance	2,903	1,800	2,609	2,500	2,500	2,500
42502 Bldg Maintenance	705	1,000	975	1,000	1,000	1,000
42504 Maintenance of Other	8	300	264	300	300	300
42600 Office Supplies	2,513	3,500	2,543	3,500	3,500	3,500
42607 Ed, Recreation & Safety Supplies	8,760	6,000	5,732	6,000	6,000	6,000
42619 Chem, Drug & Lab Sup	15,186	16,000	16,697	16,500	16,500	16,500
42631 Merchandise for Resale	24,176	28,000	23,899	27,000	27,000	27,000
42703 Prof Workshops	1,851	2,000	1,700	1,500	1,500	1,500
42801 Gas	27,844	31,000	31,043	31,000	31,000	31,000
42802 Electricity	13,947	16,500	16,685	16,500	16,500	16,500
42803 Water	5,890	7,500	7,670	7,500	7,500	7,500
42804 Sewer	570	500	576	600	600	600
42805 Phone-Monthly	542	400	688	600	600	600
TOTAL OTHER CURRENT EXPENDITURES	110,307	120,300	116,505	120,600	120,600	120,600
430 CAPITAL OUTLAY						
43640 Safety Equipment - AED Unit	1,500	-	-	-	-	-
43683 Season Pass ID System	7,972	-	-	-	-	-
43500 Furniture	-	7,500	7,095	-	-	-
43690 Public Address System	-	3,500	3,828	2,200	-	-
Water Cannon	-	-	-	4,500	-	-
Tubes	-	-	-	2,000	-	-
TOTAL CAPITAL OUTLAY	9,472	11,000	10,923	8,700	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	130	-	-	-	-	-
TOTAL OTHER EXPENDITURES	130	-	-	-	-	-
TOTAL BUDGET - SWIMMING POOL (OUTDOOR)	**263,306**	**292,750**	**269,843**	**290,700**	**282,000**	**282,000**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.27 KOCH COMPLEX

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	7,042	5,800	5,345	6,000	6,000	6,000
41109 Overtime Pay	3,602	-	-	2,000	2,000	2,000
41200 OASI Employer Contributions	655	450	403	600	600	600
41400 Worker's Comp Insurance	157	200	(25)	200	200	200
TOTAL PERSONAL SERVICES	11,456	6,450	5,723	8,800	8,800	8,800
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	622	650	665	700	700	700
42500 Construction Materials	96	100	100	100	100	100
42501 Equip Maintenance	1,239	900	500	900	900	900
42502 Bldg Maintenance	726	500	527	500	500	500
42504 Maintenance of Other	3,479	1,500	1,399	1,500	1,500	1,500
42521 Irrigation Supplies	454	300	300	300	300	300
42609 Electrical Supplies	99	500	354	500	500	500
42615 Ag & Hort Supplies	982	1,500	1,200	5,000	5,000	5,000
42802 Electricity	3,313	3,600	3,573	3,600	3,600	3,600
42803 Water	626	400	960	900	900	900
42804 Sewer	604	400	626	600	600	600
TOTAL OTHER CURRENT EXPENDITURES	12,240	10,350	10,204	14,600	14,600	14,600
430 CAPITAL OUTLAY						
43900 Improv Other Than Bldgs	-	5,000	5,000	-	-	-
43924 Koch Complex/Improvements	15,920	-	-	11,000	6,000	6,000
TOTAL CAPITAL OUTLAY	15,920	5,000	5,000	11,000	6,000	6,000
TOTAL BUDGET - KOCH COMPLEX	**39,616**	**21,800**	**20,927**	**34,400**	**29,400**	**29,400**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.28 AUDITORIUM

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41101 Clerical & Oper Salary	32,695	34,600	34,491	36,000	36,000	36,000
41102 Temporary Salaries	-	1,400	1,000	1,200	1,200	1,200
41200 OASI-Employer Contributions	2,323	2,600	2,547	2,700	2,700	2,700
41300 Retirement and Pensions	1,962	2,100	2,069	2,200	2,200	2,200
41400 Worker's Comp Insurance	840	900	775	900	900	900
41500 Group Health Insurance	8,180	8,200	8,188	8,200	8,200	8,200
TOTAL PERSONAL SERVICES	46,000	49,800	49,070	51,200	51,200	51,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	2,592	2,600	3,375	3,500	3,500	3,500
42200 Expert and Consultant Services	4,005	3,900	4,102	4,100	4,100	4,100
42500 Construction Materials	258	400	408	400	400	400
42501 Equip Maintenance	1,532	1,500	1,477	1,500	1,500	1,500
42502 Bldg Maintenance	997	2,000	2,079	2,000	2,000	2,000
42504 Maintenance of Other	261	700	658	700	700	700
42601 Cleaning Supplies	5,384	4,700	5,016	5,000	5,000	5,000
42613 Small Tools	160	200	203	200	200	200
42801 Gas	12,371	12,500	13,735	14,000	14,000	14,000
42802 Electricity	4,972	5,000	5,535	5,500	5,500	5,500
42803 Water	807	1,350	931	1,000	1,000	1,000
42804 Sewer	268	500	268	300	300	300
42805 Phone-Monthly	2,376	2,500	2,432	2,500	2,500	2,500
TOTAL OTHER CURRENT EXPENDITURES	35,983	37,850	40,219	40,700	40,700	40,700
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	-	-	6,250	-	-
43691 Recreation Equip - Wall Mats	-	6,500	7,493	-	-	-
43500 Furniture, Fixtures & Furnishings	4,630	7,000	-	-	-	-
TOTAL CAPITAL OUTLAY	4,630	13,500	7,493	6,250	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - AUDITORIUM	**86,613**	**101,150**	**96,782**	**98,150**	**91,900**	**91,900**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.34 ZOO

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	138,356	145,400	145,264	152,700	152,700	152,700
41101 Clerical & Oper Salary	168,068	215,050	206,778	219,000	219,000	219,000
41102 Temporary Salaries	93,662	109,200	83,443	110,400	110,400	110,400
41109 Overtime Pay	604	1,000	578	1,000	1,000	1,000
41200 OASI-Employer Contributions	29,338	35,000	31,765	36,200	36,200	36,200
41300 Retirement and Pensions	18,341	21,600	21,065	22,300	22,300	22,300
41400 Worker's Comp Insurance	7,873	8,600	8,633	9,000	9,000	9,000
41500 Group Health Insurance	48,830	57,700	53,883	54,000	54,000	54,000
TOTAL PERSONAL SERVICES	505,072	593,550	551,409	604,600	604,600	604,600
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	8,292	8,300	8,329	9,500	9,500	9,500
42205 Medical Services	1,237	1,600	1,635	1,600	1,600	1,600
42219 Banking Services	-	-	1,221	1,200	1,200	1,200
42300 Publication & Recording Fees	339	600	420	2,200	2,200	2,200
42400 Rent-Machinery & Equip	36	100	200	100	100	100
42500 Construction Materials	-	500	300	300	300	300
42501 Equip Maintenance	10,026	11,000	9,723	11,500	11,500	11,500
42502 Bldg Maintenance	1,002	6,100	4,679	6,600	6,600	6,600
42504 Maintenance of Other	7,471	6,100	5,797	7,800	7,800	7,800
42506 Repair to Vehicles	1,174	1,000	1,347	1,300	1,300	1,300
42554 IMS Grant	4,075	-	-	-	-	-
42600 Office Supplies	2,254	2,000	1,910	2,000	2,000	2,000
42601 Cleaning Supplies	1,048	1,200	1,204	1,700	1,700	1,700
42603 Motor Fuel and Lubricants	5,977	6,500	4,322	5,500	5,500	5,500
42607 Ed & Rec Supplies	1,138	1,000	1,002	1,000	1,000	1,000
42610 Clothing & Material	407	400	399	400	400	400
42613 Small Tools	135	400	167	400	400	400
42614 Livestock and Poultry	43,998	38,000	36,248	38,000	38,000	38,000
42615 Ag & Hort Supplies	2,519	3,400	3,227	3,400	3,400	3,400
42619 Chem, Drug & Lab Sup	4,681	5,000	4,278	5,000	5,000	5,000
42627 Safety Supplies	395	500	494	500	500	500
42700 Transportation	1,596	1,700	1,910	2,000	2,000	2,000
42701 Travel Exp Personnel	2,072	2,000	2,002	2,000	2,000	2,000
42702 Subsc & Membership	3,125	3,500	3,576	3,500	3,500	3,500
42801 Gas	5,803	5,800	6,025	8,000	8,000	8,000
42802 Electricity	28,382	28,500	29,603	36,000	36,000	36,000
42803 Water	10,628	15,200	14,348	15,200	15,200	15,200
42804 Sewer	864	900	864	900	900	900
42805 Phone-Monthly	2,303	2,500	2,388	2,500	2,500	2,500
TOTAL OTHER CURRENT EXPENDITURES	150,977	153,800	147,618	170,100	170,100	170,100
430 CAPITAL OUTLAY						
Electric Waterers	-	-	-	1,900	-	-
43300 Zoo Animals	1,304	2,500	2,288	3,000	-	-
43401 Educational Projects	3,608	-	-	-	-	-
43602 Computer Equipment/Software	-	-	-	7,500	-	-
43603 Snow Removal Equipment	14	-	-	35,500	-	-
Floor Scrubber	-	-	-	7,300	-	-
Mower	-	-	-	1,200	-	-
43619 Generator	-	2,500	2,412	-	-	-
43640 Safety Equipment - AED Unit	1,500	-	-	-	-	-
43684 Water Pump	648	-	-	-	-	-
43690 Public Address System	-	5,300	5,300	-	-	-
43993 Zoo - Exhibit Improvements	698	-	-	-	-	-
TOTAL CAPITAL OUTLAY	7,772	10,300	10,000	56,400	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	70	400	213	400	400	400
TOTAL OTHER EXPENDITURES	70	400	213	400	400	400
TOTAL BUDGET - ZOO	**663,891**	**758,050**	**709,240**	**831,500**	**775,100**	**775,100**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.35 ICE ARENA

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	28,368	30,100	29,944	31,500	31,500	31,500
41102 Temporary Salaries	5,985	5,250	5,572	6,500	6,500	6,500
41200 OASI-Employer Contributions	2,528	2,700	2,686	2,900	2,900	2,900
41300 Retirement & Pensions	1,686	1,800	1,801	1,900	1,900	1,900
41400 Worker's Comp Insurance	893	950	266	950	950	950
41500 Group Health Insurance	4,079	4,150	4,461	4,400	4,400	4,400
TOTAL PERSONAL SERVICES	43,539	44,950	44,730	48,150	48,150	48,150
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,758	3,800	3,830	3,900	3,900	3,900
42200 Consultant Service	2,602	2,900	2,900	2,900	2,900	2,900
42501 Equip Maintenance	3,986	5,000	4,485	5,000	5,000	5,000
42502 Bldg Maintenance	3,016	2,500	1,830	2,500	2,500	2,500
42504 Maintenance of Other	1,042	1,000	1,046	1,000	1,000	1,000
42600 Office Supplies	-	100	50	100	100	100
42601 Cleaning Supplies	373	500	442	500	500	500
42701 Travel Exp Personnel	811	200	200	200	200	200
42702 Subsc & Membership	-	150	216	200	200	200
42801 Gas	6,478	8,000	8,518	8,500	8,500	8,500
42802 Electricity	9,536	10,000	10,943	11,000	11,000	11,000
42803 Water	736	1,000	1,199	1,000	1,000	1,000
42804 Sewer	360	400	372	400	400	400
42805 Phone-Monthly	563	600	564	600	600	600
42808 Propane	1,049	1,100	1,179	1,200	1,200	1,200
TOTAL OTHER CURRENT EXPENDITURES	34,310	37,250	37,774	39,000	39,000	39,000
430 CAPITAL OUTLAY						
	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - ICE ARENA	**77,849**	**82,200**	**82,504**	**87,150**	**87,150**	**87,150**

201 SPECIAL REVENUE FUND
450 CULTURE & RECREATION
451.42 PARK SYSTEM

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	24,751	25,800	25,747	26,800	26,800	26,800
41101 Clerical & Oper Salary	129,801	127,100	127,271	134,400	134,400	134,400
41102 Temporary Salaries	67,833	66,700	66,923	68,000	68,000	68,000
41109 Overtime Pay	187	1,300	500	1,100	1,100	1,100
41200 OASI-Employer Contributions	16,519	16,800	16,168	17,400	17,400	17,400
41300 Retirement and Pensions	8,890	9,300	9,178	9,800	9,800	9,800
41400 Worker's Comp Insurance	4,441	5,200	4,889	5,200	5,200	5,200
41500 Group Health Insurance	20,950	20,950	25,057	25,100	25,100	25,100
41501 Retiree Health Insurance	3,497	4,400	4,204	4,400	4,400	4,400
41600 Unemployment Comp Pymts	855	1,000	996	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	277,724	278,550	280,933	293,200	293,200	293,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	9,991	10,200	10,261	10,300	10,300	10,300
42400 Rent-Machinery & Equip	113	500	260	500	500	500
42402 Hydrant Rental	503	600	510	600	600	600
42500 Construction Materials	865	800	602	800	800	800
42501 Equip Maintenance	12,539	11,000	11,878	12,000	12,000	12,000
42504 Maintenance of Other	5,773	8,000	5,586	7,000	7,000	7,000
42505 Trail/Sidewalk Maintenance	12,401	13,000	13,000	13,000	13,000	13,000
42506 Repairs to Vehicle	2,749	3,000	2,740	3,000	3,000	3,000
42507 Repairs to Shop	1,362	1,100	1,006	1,100	1,100	1,100
42508 Repairs to Park Shelters	-	200	177	200	200	200
42509 Seal Coat/Crack Sealing	-	-	-	21,300	21,300	21,300
42510 Repairs-Comfort Stations	7,187	1,000	1,023	1,200	1,200	1,200
42517 Repairs to Ball fields	1,895	2,000	1,920	7,000	7,000	7,000
42518 Repairs to Courts	2,614	2,500	2,308	2,500	2,500	2,500
42521 Irrigation Repairs	730	700	690	700	700	700
42522 Repairs to Derby Downs	972	2,000	2,370	2,000	2,000	2,000
42526 Repairs to Playground	3,274	4,000	3,872	4,000	4,000	4,000
42601 Cleaning Supplies	102	300	171	300	300	300
42603 Motor Fuel and Lubricants	25,438	30,000	20,759	25,000	25,000	25,000
42613 Small Tools	1,642	1,300	1,384	1,300	1,300	1,300
42615 Ag & Hort Supplies	3,349	3,200	3,046	3,200	3,200	3,200
42617 Cleaning Service	3,226	4,000	6,305	6,300	6,300	6,300
42619 Chem, Drug & Lab Sup	1,248	2,500	2,021	2,500	2,500	2,500
42701 Travel Exp Personnel	179	200	267	200	200	200
42702 Subcr & Memberships	50	200	50	200	200	200
42801 Gas	1,406	800	1,739	1,500	1,500	1,500
42802 Electricity	5,515	6,000	5,440	6,000	6,000	6,000
42803 Water (Utilities-Bramble Park)	5,534	7,500	7,485	7,500	7,500	7,500
42804 Sewer (Utilities-Shop)	646	700	644	700	700	700
42805 Phone Monthly (Utilities-Foundation F	257	300	256	300	300	300
42807 Derby Downs	4,886	3,500	4,423	4,500	4,500	4,500
TOTAL OTHER CURRENT EXPENDITURES	116,446	121,100	112,193	146,700	146,700	146,700
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	-	2,000	1,998	-	-	-
43601 Mower	14,300	45,000	44,636	-	-	-
43636 Spray Equipment	-	3,500	2,940	-	-	-
43643 Tractor	-	-	-	25,000	-	-
43804 Pickup	17,981	19,000	18,814	-	-	-
TOTAL CAPITAL OUTLAY	32,281	69,500	68,388	25,000	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	11	-	25	-	-	-
TOTAL OTHER EXPENDITURES	11	-	25	-	-	-
TOTAL BUDGET - PARK SYSTEM	**426,462**	**469,150**	**461,539**	**464,900**	**439,900**	**439,900**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	18,032	19,300	19,179	20,300	20,300	20,300
41102 Temporary Salaries	19,339	26,100	22,651	26,000	26,000	26,000
41200 OASI-Employer Contributions	2,869	3,500	3,214	3,500	3,500	3,500
41300 Retirement and Pensions	1,087	1,150	1,149	1,200	1,200	1,200
41400 Worker's Comp Insurance	956	1,100	1,031	1,200	1,200	1,200
41500 Group Health Insurance	2,110	2,100	2,114	2,200	2,200	2,200
TOTAL PERSONAL SERVICES	44,393	53,250	49,338	54,400	54,400	54,400
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,846	1,850	1,815	1,850	1,850	1,850
42219 Banking Services	-	-	-	150	150	150
42400 Rent-Machinery & Equip	60	1,000	824	1,000	1,000	1,000
42500 Construction Materials	756	1,000	715	700	700	700
42501 Equip Maintenance	687	1,200	1,210	1,200	1,200	1,200
42502 Bldg Maintenance	1,850	2,800	2,705	2,800	2,800	2,800
42504 Maintenance of Other	1,151	1,100	2,014	1,500	1,500	1,500
42509 Seal Coat/Crack Sealing	-	-	-	23,600	23,600	23,600
42600 Office Supplies	1,173	1,000	1,029	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	3,624	3,000	3,073	3,000	3,000	3,000
42613 Small Tools	492	500	303	500	500	500
42615 Ag & Hort Supplies	336	400	420	400	400	400
42619 Chem, Drug & Lab Sup	182	200	200	200	200	200
42627 Safety Supplies	44	100	75	100	100	100
42631 Merchandise for Resale	1,596	2,000	1,535	2,000	2,000	2,000
42702 Subsc & Membership	147	-	-	-	-	-
42801 Gas	281	500	347	600	600	600
42802 Electricity	8,261	9,800	9,685	10,500	10,500	10,500
42803 Water	2,118	3,400	3,544	4,000	4,000	4,000
42804 Sewer	1,168	2,150	1,324	2,150	2,150	2,150
42805 Phone-Monthly	455	400	455	500	500	500
TOTAL OTHER CURRENT EXPENDITURES	26,227	32,400	31,273	57,750	57,750	57,750
430 CAPITAL OUTLAY						
43601 Mower	-	-	-	-	-	-
43820 Utility Vehicle	-	-	-	-	-	-
43825 Beach Cleaner	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	-	-	12	-	-	-
TOTAL OTHER EXPENDITURES	-	-	12	-	-	-
TOTAL BUDGET - CITY PARK & CAMPGROUND	**70,620**	**85,650**	**80,623**	**112,150**	**112,150**	**112,150**

203 SPECIAL REVENUE
460 SPECIAL REVENUE FUND
490.00 BBB SALES TAX

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
490.10 GENERAL GOVERNMENT						
450 OTHER EXPENDITURES						
42800 Utilities	99,235	-	-	-	-	-
42801 Gas	-	47,300	46,356	51,000	51,000	51,000
42802 Electric	-	64,200	54,469	65,500	65,500	65,500
42803 Water	-	6,100	4,793	6,100	6,100	6,100
42804 Sewer	-	3,600	2,770	3,600	3,600	3,600
45608 CVB, Inc	202,800	225,400	225,400	225,400	225,400	225,400
TOTAL CONVENTION & VISITORS BUREAU	302,035	346,600	333,788	351,600	351,600	351,600
490.11 GENERAL GOVERNMENT ADVERTISING						
450 OTHER EXPENDITURES						
45631 4th of July	14,157	10,000	10,090	10,000	10,000	10,000
45632 Signs	4,669	10,000	10,029	10,000	10,000	10,000
45634 Watertown Pins	3,000	-	-	-	-	-
45635 Citizen Recognition	-	750	-	750	750	750
45636 Local Media	5,497	5,500	5,499	5,500	5,500	5,500
45639 Citywide Merchants	9,961	10,000	9,993	10,000	10,000	10,000
45640 Rodeo	1,000	1,500	1,000	1,500	1,500	1,500
45641 WACC Dues	695	700	716	700	700	700
45642 Christmas Decorations	2,050	2,000	1,991	2,000	2,000	2,000
45643 Mayors Ad Campaign	24,990	40,000	39,410	40,000	40,000	40,000
45651 Flower Project	7,243	7,500	-	7,500	7,500	7,500
TOTAL GOV'T ADVERTISING	73,262	87,950	78,728	87,950	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						
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	**613,297**	**672,550**	**650,516**	**677,550**	**677,550**	**677,550**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	139,264	145,000	144,960	150,800	150,800	150,800
41101 Clerical & Oper Salary	77,629	65,100	71,100	58,200	58,200	58,200
41102 Temporary Salaries	115,745	128,200	126,900	128,900	128,900	128,900
41103 Wages-Regular	54,586	68,500	65,000	70,700	70,700	70,700
41200 OASI-Employer Contributions	27,726	30,200	30,200	30,550	30,550	30,550
41300 Retirement and Pensions	14,940	16,300	16,300	16,350	16,350	16,350
41400 Worker's Comp Insurance	3,932	5,700	5,652	5,700	5,700	5,700
41500 Group Health Insurance	40,514	45,100	43,000	41,300	41,300	41,300
41600 Unemployment Benefits	-	-	436	-	-	-
TOTAL PERSONAL SERVICES	474,336	504,100	503,548	502,500	502,500	502,500
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	10,618	10,500	10,786	11,000	11,000	11,000
42107 Temp-Not Subject to Worker's Comp	498	1,000	500	1,000	1,000	1,000
42219 Banking Services	-	-	600	800	800	800
42300 Publication & Rec Fees	21,141	19,000	21,000	19,000	19,000	19,000
42501 Equip Maintenance	17,428	22,000	18,000	20,000	20,000	20,000
42502 Bldg Maintenance	7,439	4,700	6,000	16,000	16,000	16,000
42600 Office Supplies	1,369	1,000	2,632	1,000	1,000	1,000
42606 Center Expense	42,646	36,000	38,000	39,000	39,000	39,000
42607 Education & Rec Supplies	23,737	23,000	26,000	27,000	27,000	27,000
42618 Postage	1,962	3,000	3,500	3,000	3,000	3,000
42619 Chem, Drug & Lab Sup	7,274	7,000	8,000	8,000	8,000	8,000
42620 Other Supplies	4,114	3,000	1,000	3,000	3,000	3,000
42701 Travel Exp Personnel	4,419	4,000	2,500	4,500	4,500	4,500
42800 Utilities	114,627	-	-	-	-	-
42801 Gas	-	61,000	75,000	77,000	77,000	77,000
42802 Electric	-	43,000	32,000	33,000	33,000	33,000
42803 Water	-	4,500	6,000	3,500	3,500	3,500
42804 Sewer	-	4,500	4,300	4,000	4,000	4,000
42805 Phone-Monthly	-	-	1,630	1,700	1,700	1,700
42806 Phone-Long Distance	-	-	300	300	300	300
TOTAL OTHER CURRENT EXPENDITURES	257,272	247,200	257,748	272,800	272,800	272,800
430 CAPITAL OUTLAY						
43201 Improvements to Building	-	-	282	1,700	1,700	1,700
43500 Furniture, Fixtures & Furnishings	4,019	-	-	-	-	-
43600 Machinery & Equipment	19,860	24,000	24,000	24,000	24,000	24,000
43602 Computer Equipment/Software	-	20,000	18,071	-	-	-
TOTAL CAPITAL OUTLAY	23,879	44,000	42,352	25,700	25,700	25,700
450 OTHER EXPENDITURES						
45300 Refunds & Reimbursements	1,691	1,700	2,000	2,000	2,000	2,000
TOTAL OTHER EXPENDITURES	1,691	1,700	2,000	2,000	2,000	2,000
TOTAL BUDGET-COMMUNITY RECREATION CENTER	**757,178**	**797,000**	**805,648**	**803,000**	**803,000**	**803,000**

205 SPECIAL REVENUE FUND
490 OTHER
495.00 CASUALTY RESERVE

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
470 CAUSALITY LOSS						
47000 Replace/Repair Property	34,033	90,000	-	91,400	91,400	91,400
TOTAL CAUSALITY	34,033	90,000	-	91,400	91,400	91,400
TOTAL BUDGET - CASUALTY RESERVE FUND	**34,033**	**90,000**	**-**	**91,400**	**91,400**	**91,400**

206 SPECIAL REVENUE FUND
455 LIBRARY
455.05 LIBRARY BUILDING FUND

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	45	-	-	-	-	-
41200 OASI - Employer Contribution	3	-	-	-	-	-
TOTAL PERSONAL SERVICES	48	-	-	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture, Fixtures & Furnishings	80,032	-	-	-	-	-
43903 Project Administration	3	-	-	-	-	-
43904 Project A&E	-	-	-	-	-	-
43905 Construction	4,182	-	-	-	-	-
TOTAL CAPITAL OUTLAY	84,217	-	-	-	-	-
490 MISCELLANEOUS						
49321 Transfer Out - Capital Improvement	390,849	-	-	-	-	-
TOTAL MISCELLANEOUS	390,849	-	-	-	-	-
TOTAL BUDGET - LIBRARY BUILDING FUND	**475,114**	**-**	**-**	**-**	**-**	**-**

212 SPECIAL REVENUE FUND
CAPITAL IMPROVEMENT FUND
SALES & USE TAX

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL OUTLAY						
420.84 PUBLIC SAFETY IMPROVEMENTS						
43805 Ambulance	-	104,000	124,400	163,000	130,000	130,000
43813 Fire Truck	-	-	-	399,200	399,200	399,200
43909 Public Safety Building	43,616	2,055,000	288,020	7,000,000	7,000,000	7,000,000
43923 West Fire Substation	-	-	8,652	4,425,000	4,425,000	4,425,000
TOTAL PUBLIC SAFETY IMPROVEMENTS	43,616	2,159,000	421,072	11,987,200	11,954,200	11,954,200
431.80 STREET SYSTEM IMPROVEMENTS						
43700 Street Improvements	690,522	600,000	700,000	760,000	760,000	760,000
43912 Uptown Redevelopment Project	17,545	-	178,450	-	-	-
43913 2nd St. SW Street Reconstruction	-	450,000	-	450,000	450,000	450,000
43915 1st Avenue North Project	1,074,952	-	170,225	-	-	-
43919 23rd St. E/14 Ave S/Storm Design	-	-	426,042	-	-	-
43936 1st Ave N Rail Cross Closure	-	-	-	400,000	400,000	400,000
43938 Highland Blvd/2nd St NW	-	60,000	45,460	-	-	-
43944 Uptown Alley/Pk Lot Improv	-	-	-	120,000	120,000	120,000
43946 26th St E/15th Ave S Street	-	-	-	500,000	500,000	500,000
43964 Sidewalk, Curb and Gutter (Replacer	29,554	250,000	384,872	325,000	325,000	325,000
43971 Traffic Signal Improvement	-	60,000	24,867	60,000	60,000	60,000
43977 Street Department Building	-	-	-	-	-	-
TOTAL STREET SYSTEM IMPROVEMENTS	1,812,573	1,420,000	1,929,916	2,615,000	2,615,000	2,615,000
432.53 SANITARY SEWER PROJECTS						
43934 Sewer System - Derby Downs	-	-	-	-	-	-
TOTAL SANITARY SEWER PROJECTS	-	-	-	-	-	-
432.80 STORM SEWER & FLOOD CONTROL PROJECTS						
43100 Land	-	150,000	-	150,000	150,000	150,000
43908 Box Culverts - KAK Addition	-	-	-	160,000	160,000	160,000
43915 1st Avenue North Project	310,923	-	-	-	-	-
43916 Miscellaneous Storm Sewer Projects	-	40,000	40,000	50,000	50,000	50,000
43925 SW Storm Sewer Project	-	-	260,141	-	-	-
43932 Sewer System - S Broadway	103,849	-	-	-	-	-
43935 Roby Creek Drainage Improvements	12,267	-	78,766	-	-	-
43937 Control Structures	-	25,000	-	-	-	-
43960 11TH St SE Storm Sewer Project	840,826	-	577,730	-	-	-
Kemp Ave W Storm Sewer	-	-	1,800,000	-	-	-
43967 2nd St SW Storm Sewer Proj	350	1,100,000	1,530,000	-	-	-
43968 Bogue Avenue Project	2,147	-	-	-	-	-
43972 Drainage Master Planning	7,234	50,000	-	-	-	-
43973 Big Sioux River Weir Rehab. - Engine	-	-	-	90,000	90,000	90,000
43974 Storm Water Drainage Study	6,817	-	-	-	-	-
TOTAL STORM SEWER & FLOOD CONTROL PROJ	1,284,413	1,365,000	4,286,637	450,000	450,000	450,000
451.82 RECREATIONAL FACILITY IMPROVEMENTS						
43203 Derby Downs	55,236	-	-	-	-	-
43204 Building - Cemetery	70,243	-	-	-	-	-
43301 Trees	-	-	-	12,000	12,000	12,000
43648 Pool Equipment	-	-	14,679	-	-	-
43918 Dog Park Development	15,345	-	-	-	-	-
43947 Campground Improvements	77,707	125,000	117,842	25,000	25,000	25,000
43951 Tennis Court Renovations	-	-	-	636,500	636,500	636,500
43962 Recreational Trail System /Improvem	51,354	175,000	1,669,100	425,000	425,000	425,000
43978 Fishing Pier	-	-	-	60,000	60,000	60,000
43979 Building - Pelican Toilet	-	2,500	8,500	-	-	-
43980 Consultant Evaluation - New Sports F	27,904	-	16,498	-	-	-
43991 Golf Course Renovation Projects	512,504	380,000	449,175	60,640	60,640	60,640
43993 Zoo - Exhibit Improvements	23,714	58,000	33,000	150,000	150,000	150,000
43995 Soccer Complex Improvements	-	155,000	135,733	85,000	85,000	85,000
43999 WCRC Center Improvements	19,557	15,500	15,500	4,400	4,400	4,400
TOTAL RECREATIONAL FACILITY IMPROVEMENTS	853,564	911,000	2,460,027	1,458,540	1,458,540	1,458,540

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
465.83 INDUSTR. PARK & OTHER INFRASTRUCTURE						
43220 Freshwater Institute Education Cente	-	-	511,378	-	-	-
43921 National Guard Armory Project	-	110,000	89,500	-	-	-
43926 Sr. Citizens Bldg Improvement	16,566	-	-	-	-	-
43931 City Hall Improvements	118,829	-	239,560	-	-	-
43942 Industrial Park Improvements/Econor	820,452	430,000	194,246	430,000	430,000	430,000
TOTAL INFRASTRUCTURE	955,847	540,000	1,034,684	430,000	430,000	430,000
TOTAL CAPITAL OUTLAY	**4,950,013**	**6,395,000**	**10,132,336**	**16,940,740**	**16,907,740**	**16,907,740**
470.00 DEBT SERVICE PAYMENTS						
44100 Principal	676,153	758,400	719,127	788,750	788,750	788,750
44101 Interest	472,023	486,500	494,782	456,330	456,330	456,330
44103 Fiscal Agent Charges	1,500	2,000	2,000	2,400	2,400	2,400
TOTAL DEBT REDUCTION	1,149,676	1,246,900	1,215,909	1,247,480	1,247,480	1,247,480
490 MISCELLANEOUS						
49300 Transfer Out -(To Airport)	-	318,400	318,400	657,200	222,000	222,000
49320 Transfer Out - To E-911 Fund	115,000	160,000	160,000	160,000	160,000	160,000
TOTAL MISCELLANEOUS	115,000	478,400	478,400	817,200	382,000	382,000
TOTAL BUDGET - CAPITAL IMPR. SALES TAX	**6,214,689**	**8,120,300**	**11,826,645**	**19,005,420**	**18,537,220**	**18,537,220**

214 SPECIAL REVENUE FUND
421 PUBLIC SAFETY
421.51 E-911

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	39,392	41,500	47,051	28,800	28,800	28,800
41101 Clerical & Oper. Salary	269,974	312,500	320,607	338,300	338,300	338,300
41102 Temporary Salaries	12,162	-	715	-	-	-
41109 Overtime pay	2,853	3,000	4,750	18,700	18,700	18,700
41200 OASI-Employer Contributions	23,916	26,700	26,498	28,800	28,800	28,800
41300 Retirement & Pensions	18,733	21,700	21,415	23,600	23,600	23,600
41400 Workers Compensation	584	800	673	800	800	800
41500 Group Insurance	45,476	54,000	53,343	56,000	56,000	56,000
TOTAL PERSONAL SERVICES	413,090	460,200	475,052	495,000	495,000	495,000
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	57	100	61	100	100	100
42203 Consultant Services	4,630	5,000	5,000	5,000	5,000	5,000
42501 Equip Maintenance	4,052	6,000	6,000	6,000	6,000	6,000
42511 Computer Maintenance	22,108	25,000	45,748	43,000	43,000	43,000
42600 Office Supplies	1,266	2,400	1,587	2,400	2,400	2,400
42607 Education & Rec. Supplies	219	550	550	550	550	550
42610 Clothing and Materials	752	1,000	1,000	1,000	1,000	1,000
42618 Postage	104	100	100	100	100	100
42701 Travel Exp Personnel	283	2,000	1,525	2,000	2,000	2,000
42702 Subsc & Membership	328	400	400	400	400	400
42703 Professional Workshops	1,710	3,000	3,000	3,000	3,000	3,000
42805 Phone-Monthly Service	28,187	31,000	31,000	31,000	31,000	31,000
TOTAL OTHER CURRENT EXPENDITURES	63,696	76,550	95,971	94,550	94,550	94,550
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	30,385	187,600	11,988	9,300	9,300	9,300
TOTAL CAPITAL OUTLAY	30,385	187,600	11,988	9,300	9,300	9,300
TOTAL BUDGET - E-911	**507,171**	**724,350**	**583,011**	**598,850**	**598,850**	**598,850**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	26	-	26	26	26	26
42551 Copier Maintenance	342	700	914	925	925	925
42600 Office Supplies	459	300	2,067	1,000	1,000	1,000
42607 Education & Rec. Supplies	1,842	700	1,668	11,000	11,000	61,000
42618 Postage	3,086	5,600	5,610	5,600	5,600	5,600
42623 Computer Supplies & Equipment	2,018	100	-	-	-	-
42674 Information & Education (PR)	644	2,000	2,000	4,668	4,668	4,668
42917 Library Programs	6,489	6,000	6,384	10,000	10,000	10,000
TOTAL OTHER CURRENT EXPENDITURES	14,906	15,400	18,669	33,219	33,219	83,219
430 CAPITAL OUTLAY						
43602 Computer Equip / Software	1,417	6,350	3,885	10,700	10,700	10,700
TOTAL CAPITAL OUTLAY	1,417	6,350	3,885	10,700	10,700	10,700
450 OTHER EXPENDITURES						
45300 Refunds and Reimbursements	28	-	-	-	-	-
45400 Remittance of Revenue	-	860	860	900	900	900
TOTAL OTHER EXPENDITURES	28	860	860	900	900	900
TOTAL BUDGET - LIBRARY FINES FUND	**16,351**	**22,610**	**23,414**	**44,819**	**44,819**	**94,819**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	4,448	7,700	4,230	6,000	6,000	6,000
41200 OASI-Employer Contributions	340	600	327	460	460	460
41400 Worker's Comp Insurance	60	150	169	200	200	200
TOTAL PERSONAL SERVICES	4,848	8,450	4,726	6,660	6,660	6,660
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	13	100	18	100	100	100
42201 WBA Director	7,488	7,500	6,864	7,500	7,500	7,500
42207 Professional Fees	2,160	3,400	3,187	3,400	3,400	3,400
42300 Publication/Printing Fees	298	250	214	250	250	250
42501 Equip Maintenance	208	250	200	500	500	500
42502 Bldg Maintenance	2,002	2,000	1,963	2,000	2,000	2,000
42504 Maintenance of Other	1,386	2,000	1,500	5,000	5,000	5,000
42600 Office Supplies	109	300	203	300	300	300
42601 Cleaning Supplies	318	1,000	607	1,000	1,000	1,000
42617 Cleaning Service	2,472	3,000	2,573	3,000	3,000	3,000
42618 Postage	133	200	150	200	200	200
42620 Other	826	1,500	728	1,500	1,500	1,500
45651 Flower Project	-	4,000	4,013	4,500	4,500	4,500
42701 Travel Exp Personnel	-	200	-	200	200	200
42800 Utilities	2,970	4,000	2,819	4,000	4,000	4,000
TOTAL OTHER CURRENT EXPENDITURES	20,383	29,700	25,039	33,450	33,450	33,450
430 CAPITAL OUTLAY						
43944 Uptown Projects	27,417	10,000	10,000	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	27,417	10,000	10,000	10,000	10,000	10,000
450 OTHER EXPENDITURES						
45654 Urban Renewal Loans	21,800	36,000	24,800	40,000	40,000	40,000
TOTAL OTHER EXPENDITURES	21,800	36,000	24,800	40,000	40,000	40,000
TOTAL BUDGET - URBAN RENEWAL FUND	**74,448**	**84,150**	**64,565**	**90,110**	**90,110**	**90,110**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
462.10 ADMINISTRATION						
410 PERSONAL SERVICES						
41100 Supervision Salary	84,029	96,350	96,288	101,000	101,000	101,000
41102 Temporary Salaries	14,292	20,000	19,915	22,800	21,300	21,300
41200 OASI-Employer Contributions	7,031	8,450	8,504	9,050	8,900	8,900
41300 Retirement and Pensions	5,828	7,000	6,966	7,450	7,400	7,400
41400 Worker's Comp Insurance	(68)	2,200	737	2,000	2,000	2,000
41500 Group Health Insurance	14,982	16,400	16,376	16,400	16,400	16,400
TOTAL PERSONAL SERVICES	126,094	150,400	148,786	158,700	157,000	157,000
420 OTHER CURRENT EXPENDITURES						
42401 Insurance Premiums	1	1,050	810	1,050	1,050	1,050
42506 Repairs To Vehicles	41	1,000	50	250	250	250
42603 Motor Fuel and Lubricants	1,006	1,000	924	1,000	1,000	1,000
42620 Other Supplies	3,897	11,000	3,089	3,000	3,000	3,000
42653 Grazing Management	2,093	2,000	9,557	1,000	1,000	1,000
42655 Ag Waste System	134,050	155,000	197,546	300,000	300,000	300,000
42660 Livestock Water	14,336	3,400	10,476	-	-	-
42666 Water Quality Monitoring	5,882	6,700	3,782	5,053	5,053	5,053
42667 Grassed Waterway	-	3,750	-	1,000	1,000	1,000
42668 Small Ponds	1,951	16,000	9,943	5,000	5,000	5,000
42674 Information & Education	6,139	10,300	6,220	5,000	5,000	5,000
42681 Manure Application Management	145	2,500	-	-	-	-
42682 Stream bank Stabilization	-	20,000	-	-	-	-
42685 Shoreline Stabilization	80,296	34,000	69,075	-	-	-
42800 Utilities	1,080	-	-	-	-	-
42801 Gas	-	1,300	-	4,500	4,500	4,500
42802 Electric	-	875	-	1,200	1,200	1,200
42803 Water	-	125	-	240	240	240
42805 Phone - Monthly Service	558	600	559	600	600	600
42806 Phone - Long Distance	20	100	28	50	50	50
TOTAL OTHER CURRENT EXPENDITURES	251,495	270,700	312,059	328,943	328,943	328,943
430 CAPITAL OUTLAY						
TOTAL OTHER FINANCING USES	-	-	-	-	-	-
TOTAL BUDGET SIOUX RIVER PROJ PHASE VI	**377,589**	**421,100**	**460,845**	**487,643**	**485,943**	**485,943**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
462.10 ADMINISTRATION						
410 PERSONAL SERVICES						
41100 Supervision Salary	32,948	-	-	-	-	-
41102 Temporary Salaries	5,124	-	-	-	-	-
41200 OASI-Employer Contributions	2,672	-	-	-	-	-
41300 Retirement and Pensions	2,284	-	-	-	-	-
41400 Worker's Comp Insurance	2,070	-	-	-	-	-
41500 Group Health Insurance	6,208	-	-	-	-	-
TOTAL PERSONAL SERVICES	51,306	-	-	-	-	-
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	716	-	-	-	-	-
42603 Motor Fuel and Lubricants	253	-	-	-	-	-
42620 Other Supplies	1,097	-	-	-	-	-
42655 Ag Waste System	700	-	-	-	-	-
42666 Water Quality Monitoring	488	-	-	-	-	-
42674 Information & Education	5,985	-	-	-	-	-
42681 Manure Application Management	58	-	-	-	-	-
42685 Shoreline Stabilization	27,740	-	-	-	-	-
42800 Utilities	675	-	-	-	-	-
42805 Phone - Monthly Service	218	-	-	-	-	-
42806 Phone - Long Distance	(23)	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	37,907	-	-	-	-	-
490 MISCELLANEOUS						
49313 Transfer Out - Watershed Project Fu	71,146	-	-	-	-	-
TOTAL MISCELLANEOUS	71,146	-	-	-	-	-
TOTAL BUDGET SIOUX RIVER PROJ PHASE V	**160,359**	**-**	**-**	**-**	**-**	**-**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL EXPENDITURES						
43903 Project Administration	-	-	-	-	-	-
43905 Project Construction	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-
440 DEBT SERVICE						
44101 Interest	169,267	166,000	165,752	163,000	163,000	163,000
44104 Principal	-	-	-	-	-	-
TOTAL DEBT SERVICE	169,267	166,000	165,752	163,000	163,000	163,000
TOTAL BUDGET - TIF #1	**169,267**	**166,000**	**165,752**	**163,000**	**163,000**	**163,000**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL OUTLAY						
43220 TR Fresh Water Institute Education C	-	-	241,000	15,000	15,000	15,000
TOTAL CAPITAL OUTLAY	-	-	241,000	15,000	15,000	15,000
TOTAL BUDGET - SAVE LAKE KAMPESKA	**-**	**-**	**241,000**	**15,000**	**15,000**	**15,000**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL EXPENDITURES						
43905 Project Construction	5,000	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	5,000	-	-	-	-	-
440 DEBT SERVICE						
44101 Interest	70,843	72,000	71,892	75,000	75,000	75,000
TOTAL DEBT SERVICE	70,843	72,000	71,892	75,000	75,000	75,000
TOTAL BUDGET - TIF #2	**75,843**	**72,000**	**71,892**	**75,000**	**75,000**	**75,000**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL EXPENDITURES						
43905 Project Construction	-	5,000	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	5,000	-	-	-	-
440 DEBT SERVICE						
44101 Interest	27,813	28,500	27,274	27,000	27,000	27,000
TOTAL DEBT SERVICE	27,813	28,500	27,274	27,000	27,000	27,000
TOTAL BUDGET - TIF #3	**27,813**	**33,500**	**27,274**	**27,000**	**27,000**	**27,000**

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

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
440 DEBT SERVICE						
44101 Interest	240,028	233,400	233,399	226,000	226,000	226,000
44103 Fiscal Agent Charges	500	1,000	500	1,000	1,000	1,000
44104 Bond Principal	170,000	185,000	185,000	205,000	205,000	205,000
TOTAL DEBT SERVICE	410,528	419,400	418,899	432,000	432,000	432,000
TOTAL BUDGET - GO BONDS 2002	**410,528**	**419,400**	**418,899**	**432,000**	**432,000**	**432,000**

503 CAPITAL PROJECT
451 POOL PROJECT
451.26 POOL PROJECT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41102 Temporary Salaries	-	-	-	-	-	-
41200 OASI-Employer Contributions	-	-	-	-	-	-
41400 Worker's Comp Insurance	-	-	-	-	-	-
TOTAL PERSONAL SERVICES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43500 Furniture & Equipment	-	-	-	-	-	-
43903 Project Administration	-	-	-	-	-	-
43904 Project A & E	-	-	-	-	-	-
43905 Construction	4,753	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,753	-	-	-	-	-
490 OTHER FINANCING USES						
49321 Transfer Out - Capital Improvement	817,257	-	-	-	-	-
TOTAL OTHER FINANCING USES	817,257	-	-	-	-	-
TOTAL BUDGET - POOL PROJECT	**822,010**	**-**	**-**	**-**	**-**	**-**

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.52 SEWER COLLECTION SYSTEM

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	59,555	62,800	62,667	65,850	65,850	65,850
41101 Clerical & Oper Salary	137,948	145,200	140,850	148,300	148,300	148,300
41109 Overtime Pay	5,231	4,200	4,863	6,300	6,300	6,300
41200 OASI-Employer Contributions	14,483	15,300	15,226	16,100	16,100	16,100
41300 Retirement and Pensions	12,119	13,200	12,307	14,000	14,000	14,000
41400 Worker's Comp Insurance	5,411	5,800	5,389	5,900	5,900	5,900
41500 Group Health Insurance	42,537	42,500	37,732	43,000	43,000	43,000
TOTAL PERSONAL SERVICES	277,284	289,000	279,034	299,450	299,450	299,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	9,009	10,200	8,739	9,500	9,500	9,500
42200 Expert & Consultant Svc	1,884	4,000	3,000	3,000	3,000	3,000
42220 Alcohol/Drug Testing	29	300	300	300	300	300
42501 Equip Maintenance	21,719	48,000	40,000	40,000	40,000	40,000
42502 Bldg Maintenance	1,178	4,000	4,000	4,000	4,000	4,000
42506 Repair to Vehicle	3,394	4,000	4,000	4,000	4,000	4,000
42525 Sanitary Rehab	656	43,000	43,000	43,000	43,000	43,000
42600 Office Supplies	662	1,200	1,000	1,000	1,000	1,000
42603 Motor Fuel and Lubricants	18,687	23,900	9,536	18,700	18,700	18,700
42610 Clothing & Material	126	400	400	400	400	400
42611 Manufacturing Materials	5,442	6,000	5,000	6,000	6,000	6,000
42612 Food	100	150	150	150	150	150
42613 Small Tools	1,795	2,000	2,000	2,000	2,000	2,000
42619 Chem, Drug & Lab Sup	108	1,000	1,000	1,000	1,000	1,000
42627 Safety Supplies	1,539	2,900	2,900	2,900	2,900	2,900
42701 Travel Exp Personnel	551	1,000	2,238	100	100	100
42702 Subsc & Membership	378	300	300	300	300	300
42802 Electricity	21,996	26,400	27,760	28,600	28,600	28,600
42803 Water	832	2,400	638	650	650	650
42805 Phone-Monthly Service	1,850	2,800	1,950	2,800	2,800	2,800
TOTAL OTHER CURRENT EXPENDITURES	91,935	183,950	157,911	168,400	168,400	168,400
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,532	-	-	3,900	3,900	3,900
43612 Meters	-	2,500	1,055	7,600	7,600	7,600
43616 Jetter	6	-	-	-	-	-
43631 Pressure Washer	-	3,200	3,200	-	-	-
43640 Safety Equipment	-	-	-	5,700	5,700	5,700
43804 Pickup	-	32,000	30,361	-	-	-
43814 Truck	-	74,500	70,987	-	-	-
TOTAL CAPITAL OUTLAY	1,538	112,200	105,603	17,200	17,200	17,200
440 DEBT REDUCTION						
44101 Interest	148,099	188,750	153,505	140,000	140,000	140,000
TOTAL DEBT REDUCTION	148,099	188,750	153,505	140,000	140,000	140,000
490 MISCELLANEOUS						
49313 Transfer Out - Watershed Project Fu	81,205	-	-	-	-	-
49318 Transfer Out - General Fund	147,200	138,800	138,800	135,095	135,095	135,095
TOTAL MISCELLANEOUS	228,405	138,800	138,800	135,095	135,095	135,095
TOTAL BUDGET - SEWER COLLECTION SYSTEM	**747,261**	**912,700**	**834,853**	**760,145**	**760,145**	**760,145**

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.53 COLLECTION SYSTEM IMPROVEMENTS

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
420 OTHER CURRENT EXPENDITURES						
42204 Engineering Services	-	-	-	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	-	-	-	-	-	-
430 CAPITAL OUTLAY						
43913 3rd Ave/3rd St NW to 14th Ave N	-	350,000	520,000	-	-	-
43914 Sewer Replacements/Rehab.	375	-	480,000	350,000	350,000	350,000
43915 1st Ave. N Ext - Sanitary Sewer Proje	-	-	10,444	-	-	-
26th Street & 15th Avenue SE	-	-	128,000	-	-	-
43920 Lift Station Upsizing	-	15,000	-	-	-	-
43943 Lift Station Rehabilitation	-	1,040,000	1,319,000	-	-	-
TOTAL CAPITAL OUTLAY	375	1,405,000	2,457,444	350,000	350,000	350,000
TOTAL BUDGET - COLLECTION SYSTEM IMPR.	**375**	**1,405,000**	**2,457,444**	**350,000**	**350,000**	**350,000**

604 PUBLIC ENTERPRISE FUND
450 PUBLIC WORKS
432.56 WASTEWATER TREATMENT PLANT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	67,297	70,900	70,202	74,500	74,500	74,500
41101 Clerical & Oper Salary	164,826	169,100	164,435	168,100	168,100	168,100
41109 Overtime Pay	440	2,000	500	2,100	2,100	2,100
41200 OASI-Employer Contributions	16,880	18,000	17,342	18,300	18,300	18,300
41300 Retirement and Pensions	13,688	14,500	14,054	14,700	14,700	14,700
41400 Worker's Comp Insurance	2,704	3,500	3,202	3,600	3,600	3,600
41500 Group Health Insurance	31,475	31,450	31,480	31,500	31,500	31,500
TOTAL PERSONAL SERVICES	297,310	309,450	301,215	312,800	312,800	312,800
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	28,620	29,000	29,045	29,100	29,100	29,100
42200 Consultant Services	896	2,000	2,000	2,000	2,000	2,000
42407 Sludge Application	10,955	15,000	15,000	15,000	15,000	15,000
42501 Equip Maintenance	95,912	70,000	54,486	70,000	70,000	70,000
42502 Bldg Maintenance	12,129	12,000	12,000	12,000	12,000	12,000
42506 Repairs to Vehicles	829	3,000	3,000	3,000	3,000	3,000
42523 Piping & I/P Cell Maintenance	588	3,000	3,448	3,000	3,000	3,000
42600 Office Supplies	2,265	3,000	2,800	2,800	2,800	2,800
42603 Motor Fuel and Lubricants	15,561	14,000	7,281	12,000	12,000	12,000
42607 Education & Rec Supplies	109	300	300	300	300	300
42610 Clothing & Material	95	500	500	500	500	500
42611 Manufacturing Materials	(1,441)	-	-	-	-	-
42612 Food	998	750	750	750	750	750
42613 Small Tools	661	1,500	1,400	1,400	1,400	1,400
42618 Postage	557	600	600	600	600	600
42619 Chem, Drug & Lab Supplies	21,840	35,000	12,306	50,400	50,400	50,400
42626 Foam Polymer	9,960	13,000	13,000	13,000	13,000	13,000
42627 Safety Supplies	3,554	4,500	4,500	4,500	4,500	4,500
42701 Travel Exp Personnel	1,050	800	800	850	850	850
42702 Subsc & Membership	488	800	700	700	700	700
42801 Natural Gas	62,716	63,500	93,147	93,000	93,000	93,000
42802 Electricity	119,389	104,000	118,358	122,000	122,000	122,000
42803 Water	19,852	30,800	30,816	31,000	31,000	31,000
42804 Sewer	432	650	-	-	-	-
42805 Phone-Monthly Service	2,626	2,500	2,733	4,700	4,700	4,700
42806 Phone-Long Distance	330	500	400	400	400	400
42916 Surface Water Discharge Permit	17,500	17,500	17,500	17,500	17,500	17,500
TOTAL OTHER CURRENT EXPENDITURES	428,471	428,200	426,870	490,500	490,500	490,500
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	7,491	4,200	1,705	1,500	1,500	1,500
43603 Snow Blower	2,305	2,500	2,500	-	-	-
43607 Electronic Equipment/Software	79	-	-	-	-	-
43612 Meters	3,351	-	-	1,000	1,000	1,000
43616 Portable Jetter	5,891	-	-	-	-	-
43640 Safety Equipment	2,841	-	-	5,700	5,700	5,700
43820 Utility Vehicle	8,403	12,500	7,326	-	-	-
43910 Facility Headworks Project	20,618	350,000	13,999,000	-	-	-
43927 Facility Study	-	-	-	50,000	50,000	50,000
TOTAL CAPITAL OUTLAY	50,979	369,200	14,010,531	58,200	58,200	58,200
440 DEBT REDUCTION						
44101 Interest	9,425	-	-	-	-	-
TOTAL DEBT REDUCTION	9,425	-	-	-	-	-
450 OTHER EXPENDITURES						
45400 EPA Fine	-	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL BUDGET - WASTEWATER TREATMENT	**786,185**	**1,106,850**	**14,738,616**	**861,500**	**861,500**	**861,500**

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.57 INDUSTRIAL PRETREATMENT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	42,764	43,000	42,959	44,700	44,700	44,700
41101 Clerical & Oper Salary	41,450	43,250	43,309	45,000	45,000	45,000
41109 Overtime Pay	300	400	619	450	450	450
41200 OASI-Employer Contributions	5,866	6,300	6,073	6,600	6,600	6,600
41300 Retirement & Pensions	4,983	5,200	4,069	5,400	5,400	5,400
41400 Worker's Comp Insurance	688	1,000	690	1,000	1,000	1,000
41500 Group Health Insurance	14,017	13,900	14,078	14,000	14,000	14,000
TOTAL PERSONAL SERVICES	110,068	113,050	111,797	117,150	117,150	117,150
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,351	1,400	1,351	1,400	1,400	1,400
42213 Outside Testing	24,114	24,000	24,000	24,000	24,000	24,000
42300 Publication & Rec Fees	-	200	200	200	200	200
42501 Equip Maintenance	751	1,700	1,700	1,700	1,700	1,700
42506 Repairs to Vehicles	360	400	450	450	450	450
42600 Office Supplies	385	1,000	700	700	700	700
42603 Motor Fuel & Lubricants	1,542	1,850	1,038	1,500	1,500	1,500
42610 Clothing & Material	140	200	200	200	200	200
42618 Postage	241	300	300	300	300	300
42619 Chemicals, Lab & Drug Supplies	847	800	700	700	700	700
42627 Safety Supplies	41	200	200	200	200	200
42701 Travel Exp Personnel	1,937	2,200	1,177	2,000	2,000	2,000
42702 Subsc & Membership	354	400	400	400	400	400
42703 Workshops	250	400	400	400	400	400
TOTAL OTHER CURRENT EXPENDITURES	32,313	35,050	32,816	34,150	34,150	34,150
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	1,844	-	-	1,500	1,500	1,500
43688 Refrigerator	-	600	-	-	-	-
43679 Flow Meter	7,263	-	-	-	-	-
TOTAL CAPITAL OUTLAY	9,107	600	-	1,500	1,500	1,500
TOTAL BUDGET - INDUSTRIAL PRETREATMENT	**151,488**	**148,700**	**144,613**	**152,800**	**152,800**	**152,800**

604 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.58 LABORATORY

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	18,590	19,350	19,363	20,150	20,150	20,150
41101 Clerical & Oper Salary	76,230	79,850	79,665	84,000	84,000	84,000
41109 Overtime Pay	-	600	600	700	700	700
41200 OASI-Employer Contributions	7,050	7,600	7,470	8,000	8,000	8,000
41300 Retirement & Pensions	5,628	6,000	5,960	6,300	6,300	6,300
41400 Worker's Comp Insurance	1,138	1,200	1,197	1,300	1,300	1,300
41500 Group Health Insurance	11,060	10,900	11,132	11,000	11,000	11,000
TOTAL PERSONAL SERVICES	119,696	125,500	125,387	131,450	131,450	131,450
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	1,173	1,300	1,173	1,300	1,300	1,300
42213 Outside Testing	11,779	22,000	15,254	16,000	16,000	16,000
42501 Equipment Maintenance	3,700	5,000	5,000	5,000	5,000	5,000
42502 Building Maintenance	1,661	1,500	1,500	1,500	1,500	1,500
42524 Disposal of Hazardous Material	1,596	2,200	2,000	2,000	2,000	2,000
42600 Office Supplies	398	400	700	700	700	700
42610 Clothing & Material	58	200	200	200	200	200
42613 Tools	-	100	100	100	100	100
42619 Chemicals, Lab & Drug Supplies	19,913	24,000	24,000	24,000	24,000	24,000
42627 Safety Supplies	572	500	1,864	500	500	500
42701 Travel Exp Personnel	367	500	400	400	400	400
42702 Subscr & Membership	147	200	200	200	200	200
TOTAL OTHER CURRENT EXPENDITURES	41,364	57,900	52,391	51,900	51,900	51,900
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	335	7,500	7,500	-	-	-
43614 Lab Equipment	8,700	12,500	12,500	2,700	2,700	2,700
TOTAL CAPITAL OUTLAY	9,035	20,000	20,000	2,700	2,700	2,700
TOTAL BUDGET - LABORATORY	**170,095**	**203,400**	**197,778**	**186,050**	**186,050**	**186,050**

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.30 SOLID WASTE COLLECTION

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	40,314	42,500	39,774	26,400	26,400	26,400
41101 Clerical & Oper Salary	176,302	175,950	193,592	184,000	184,000	184,000
41109 Overtime Pay	19,596	19,000	18,823	21,000	21,000	21,000
41200 OASI-Employer Contributions	17,030	17,500	18,135	16,900	16,900	16,900
41300 Retirement and Pensions	14,111	14,200	15,084	13,900	13,900	13,900
41400 Worker's Comp Insurance	5,849	8,000	9,377	10,000	10,000	10,000
41500 Group Health Insurance	39,778	38,500	44,240	41,000	41,000	41,000
TOTAL PERSONAL SERVICES	312,980	315,650	339,025	313,200	313,200	313,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premium	10,102	11,100	10,056	11,100	11,100	11,100
42200 Expert & Consultant Serv	1,458	-	-	-	-	-
42220 Drug/Alcohol Testing	300	500	500	500	500	500
42404 Other Rentals	-	2,000	1,500	1,500	1,500	1,500
42501 Equip Maintenance	57,198	48,400	48,400	48,400	48,400	48,400
42603 Motor Fuel & Lubricants	51,439	71,050	37,370	51,400	51,400	51,400
42610 Clothing & Materials	126	500	500	500	500	500
42612 Food	556	200	400	400	400	400
42627 Safety Supplies	585	400	400	400	400	400
42701 Travel Exp Personnel	-	500	-	-	-	-
42805 Phone-Monthly Service	277	250	250	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	122,041	134,900	99,376	114,200	114,200	114,200
430 CAPITAL OUTLAY						
43602 Computer Equipment	1,894	-	-	-	-	-
43611 Dumpsters/Carts	160	24,000	25,675	24,000	24,000	24,000
43808 Refuse Trucks	-	-	-	382,000	382,000	382,000
TOTAL CAPITAL OUTLAY	2,054	24,000	25,675	406,000	406,000	406,000
490 MISCELLANEOUS						
49318 Transfer Out - General Fund	107,600	112,800	112,800	109,070	109,070	109,070
TOTAL MISCELLANEOUS	107,600	112,800	112,800	109,070	109,070	109,070
TOTAL BUDGET - SOLID WASTE COLLECTION	**544,675**	**587,350**	**576,876**	**942,470**	**942,470**	**942,470**

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.40 SOLID WASTE DISPOSAL

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	58,825	62,200	61,777	87,000	87,000	87,000
41101 Clerical & Oper Salary	189,279	207,700	206,998	217,600	217,600	217,600
41102 Temporary Salaries	2,891	-	-	-	-	-
41109 Overtime Pay	15,468	7,000	7,585	6,500	6,500	6,500
41200 OASI-Employer Contributions	19,596	20,100	20,077	22,800	22,800	22,800
41300 Retirement & Pensions	16,174	16,600	16,504	18,700	18,700	18,700
41400 Worker's Comp Insurance	11,246	12,000	10,881	12,000	12,000	12,000
41500 Group Health Insurance	51,461	54,650	50,479	53,600	53,600	53,600
41600 Unemployment Benefits	-	1,000	-	1,000	1,000	1,000
TOTAL PERSONAL SERVICES	364,940	381,250	374,301	419,200	419,200	419,200
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	14,074	15,100	14,376	15,100	15,100	15,100
42207 Professional & Test Fee	30,273	40,000	40,000	40,000	40,000	40,000
42220 Drug/Alcohol Testing	138	500	500	500	500	500
42400 Rent-Machinery & Equipment	21,106	28,500	10,585	20,000	20,000	20,000
42500 Construction Materials	5,840	5,000	4,950	5,000	5,000	5,000
42501 Equip Maintenance	74,171	60,300	69,299	75,700	75,700	75,700
42502 Bldg Maintenance	5,895	5,200	5,200	5,200	5,200	5,200
42524 Disposal of Hazardous Waste	9,843	19,000	12,256	15,000	15,000	15,000
42600 Office Supplies	5,356	5,500	5,000	5,000	5,000	5,000
42603 Motor Fuel & Lubricants	118,975	158,000	69,651	119,000	119,000	119,000
42607 Education & Rec Supplies	400	2,000	1,800	1,800	1,800	1,800
42610 Clothing & Material	124	500	500	500	500	500
42612 Food	797	500	500	500	500	500
42613 Small Tools	2,167	3,000	2,500	2,500	2,500	2,500
42615 Ag & Hort Supplies	2,180	1,500	7,248	2,500	2,500	2,500
42617 Cleaning Service	3,079	2,600	2,574	2,600	2,600	2,600
42618 Postage	485	800	650	650	650	650
42626 Foam Polymer	32,173	36,000	24,680	36,000	36,000	36,000
42627 Safety Supplies	1,259	1,800	1,210	1,600	1,600	1,600
42701 Travel Exp Personnel	774	2,000	778	1,200	1,200	1,200
42702 Subsc & Membership	1,601	2,000	954	1,300	1,300	1,300
42801 Natural Gas	26,808	23,000	23,000	23,000	23,000	23,000
42802 Electricity	6,263	6,800	6,800	6,800	6,800	6,800
42803 Water	644	1,500	788	1,000	1,000	1,000
42805 Phone-Monthly Service	1,440	2,000	1,440	1,900	1,900	1,900
TOTAL OTHER CURRENT EXPENDITURES	365,865	423,100	307,239	384,350	384,350	384,350
430 CAPITAL OUTLAY						
43201 Improvements to Buildings	31,875	-	-	9,000	9,000	9,000
43602 Computer Equipment/Software	7,493	-	-	-	-	-
43603 Snow Removal Equipment	5,823	6,000	6,000	-	-	-
43606 Office Equipment	4,123	-	-	-	-	-
43622 Compactor	-	-	-	650,000	650,000	650,000
43804 Pickup	2,814	-	-	-	-	-
43811 Scraper	-	625,500	500,401	-	-	-
43820 Utility Truck	-	13,000	7,871	-	-	-
43900 Improv. Other Than Buildings	9,780	38,000	38,000	-	-	-
43906 Gas Program Pilot Study	-	-	-	39,800	39,800	39,800
43958 Cell #4 Engineer/Construction	-	-	-	887,700	887,700	887,700
TOTAL CAPITAL OUTLAY	61,908	682,500	552,272	1,586,500	1,586,500	1,586,500
450 OTHER EXPENDITURES						
45400 Remittance of Revenue	32,182	35,000	42,188	45,000	45,000	45,000
45702 Landfill closure/Post Closure Expense	24,462	30,000	30,000	30,000	30,000	30,000
TOTAL OTHER EXPENDITURES	56,644	65,000	72,188	75,000	75,000	75,000
TOTAL BUDGET - SOLID WASTE DISPOSAL	**849,357**	**1,551,850**	**1,306,000**	**2,465,050**	**2,465,050**	**2,465,050**

605 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
432.45 SOLID WASTE RECYCLING

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	30,256	31,800	29,906	21,300	21,300	21,300
41101 Clerical & Oper Salary	107,803	117,300	97,983	122,700	122,700	122,700
41102 Temporary Salaries	712	4,000	1,000	-	-	-
41109 Overtime Pay	10,241	11,000	11,115	12,200	12,200	12,200
41200 OASI-Employer Contributions	10,625	12,000	10,112	11,350	11,350	11,350
41300 Retirement	8,767	9,600	8,308	9,400	9,400	9,400
41400 Worker's Comp Insurance	4,080	5,200	4,713	5,200	5,200	5,200
41500 Group Health Insurance	24,112	27,600	22,294	28,600	28,600	28,600
TOTAL PERSONAL SERVICES	196,596	218,500	185,431	210,750	210,750	210,750
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	3,648	4,000	3,519	4,000	4,000	4,000
42207 Professional Fees	45,089	53,000	48,994	50,000	50,000	50,000
42220 Drug/Alcohol Testing	-	200	200	200	200	200
42221 E-waste Program	7,390	25,000	10,000	15,000	15,000	15,000
42501 Equipment Maintenance	18,787	11,000	12,000	12,000	12,000	12,000
42602 Other Supplies	-	500	-	-	-	-
42603 Motor Fuel & Lubricants	26,857	27,550	17,580	26,857	26,857	26,857
42607 Education & Rec Supplies	6,316	9,600	5,257	7,000	7,000	7,000
42612 Food	138	100	100	100	100	100
42618 Postage	2,592	2,900	2,900	2,900	2,900	2,900
42627 Safety Supplies	318	600	600	600	600	600
42805 Phone-Monthly Service	96	100	124	-	-	-
TOTAL OTHER CURRENT EXPENDITURES	111,231	134,550	101,274	118,657	118,657	118,657
430 CAPITAL OUTLAY						
43602 Computer Equipment/Software	100	-	-	-	-	-
43611 Dumpsters/Carts	24,632	50,700	26,539	20,000	20,000	20,000
43808 Refuse Truck	-	274,000	197,293	145,000	145,000	145,000
TOTAL CAPITAL OUTLAY	24,732	324,700	223,832	165,000	165,000	165,000
TOTAL BUDGET - SOLID WASTE RECYCLING	**332,559**	**677,750**	**510,537**	**494,407**	**494,407**	**494,407**

606 PUBLIC ENTERPRISE FUND
430 PUBLIC WORKS
435.00 AIRPORT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
410 PERSONAL SERVICES						
41100 Supervision Salary	45,736	46,400	46,355	49,000	49,000	49,000
41101 Clerical & Oper Salary	36,545	38,050	37,983	39,500	39,500	39,500
41102 Temporary Salaries	20,280	18,400	18,584	41,600	36,400	36,400
41109 Overtime Pay	2,253	3,800	4,432	4,500	4,500	4,500
41200 OASI-Employer Contributions	7,429	7,700	7,810	9,900	9,500	9,500
41300 Retirement and Pensions	4,958	5,300	5,274	5,600	5,600	5,600
41400 Worker's Comp Insurance	1,687	2,000	1,917	2,500	2,500	2,500
41500 Group Health Insurance	16,360	16,350	16,196	16,400	16,400	16,400
TOTAL PERSONAL SERVICES	135,248	138,000	138,551	169,000	163,400	163,400
420 OTHER CURRENT EXPENDITURES						
42104 Insurance Premiums	30,905	31,000	31,000	31,000	31,000	31,000
42203 Expert & Consultant Svc	23,221	25,000	25,000	30,000	30,000	30,000
42300 Publication and Recording Fee	777	500	998	800	800	800
42400 Rent-Machinery & Equip	-	1,000	1,000	1,000	1,000	1,000
42501 Equip Maintenance	11,093	12,000	12,000	13,000	13,000	13,000
42502 Bldg Maintenance	16,982	20,000	20,000	13,000	13,000	13,000
42503 Maint - Util Improvement	4	-	-	-	-	-
42504 Maintenance to Other	23,976	20,000	20,000	30,000	30,000	30,000
42509 Seal Coating/Crack Sealing	-	20,000	20,000	24,000	24,000	24,000
42520 Deicing Sand	1,342	1,500	1,500	1,500	1,500	1,500
42600 Office Supplies	1,103	500	560	500	500	500
42601 Cleaning Supplies	360	500	500	500	500	500
42603 Motor Fuel and Lubricants	21,520	19,000	19,000	20,000	20,000	20,000
42604 Parts for Equipment	-	3,000	3,000	3,000	3,000	3,000
42607 Education & Rec Supplies	4,143	10,000	12,678	20,000	-	-
42610 Clothing and Materials	552	1,000	1,003	1,000	1,000	1,000
42613 Small Tools	-	700	700	500	500	500
42617 Cleaning Service	8,791	21,000	4,529	-	-	-
42618 Postage	86	300	300	300	300	300
42619 Chem, Drub & Lab Sup	2,808	1,500	1,500	1,500	1,500	1,500
42620 Other Supplies	58	800	1,123	1,000	1,000	1,000
42623 Computer Supplies & Software	2,623	800	800	1,000	1,000	1,000
42627 Safety Supplies	600	700	700	500	500	500
42701 Travel Exp Personnel	2,176	1,500	3,695	2,500	2,500	2,500
42702 Subsc & Membership	250	400	400	400	400	400
42703 Professional Workshops	-	2,000	2,000	2,000	2,000	2,000
42801 Natural Gas	12,242	17,000	22,198	20,000	20,000	20,000
42802 Electricity	17,934	15,000	20,516	20,000	20,000	20,000
42803 Water	286	300	300	350	350	350
42804 Sewer	458	400	400	450	450	450
42805 Phone-Monthly Service	3,125	3,500	3,500	3,500	3,500	3,500
TOTAL OTHER CURRENT EXPENDITURES	187,415	230,900	230,900	243,300	223,300	223,300
430 CAPITAL OUTLAY						
43601 Mower	-	-	-	11,000	-	-
43639 Loader and Attachments	-	-	-	100,000	-	-
43643 Tractor	-	28,800	28,000	-	-	-
43800 Vehicle	1,979	-	-	-	-	-
43900 Improvements Other Than Bldg	-	273,000	273,000	-	-	-
43922 Study	-	15,000	15,000	-	-	-
43997 Paving	18,670	37,000	37,000	642,200	207,000	207,000
TOTAL CAPITAL OUTLAY	20,649	353,800	353,000	753,200	207,000	207,000
TOTAL BUDGET - AIRPORT	**343,312**	**722,700**	**722,451**	**1,165,500**	**593,700**	**593,700**

606 ENTERPRISE FUND
430 PUBLIC WORKS
435.03 AIRPORT IMPROVEMENT PROJECT

	ACTUAL FY 08	BUDGET FY 09	TOTAL FY 09	REQUEST FY 10	MAYOR'S BUDGET	APPROVED FY 10
430 CAPITAL OUTLAY						
43100 Land	4,068	-	29,864	-	-	-
43603 Snow Removal Equipment	-	200,000	-	-	-	-
43813 ARFF Truck	-	-	-	500,000	500,000	500,000
43904 Project A & E	-	-	2,513	-	-	-
43905 Project Construction	-	279,250	54,370	-	-	-
TOTAL CAPITAL OUTLAY	4,068	479,250	86,747	500,000	500,000	500,000
TOTAL BUDGET - AIRPORT IMPROVEMENTS	**4,068**	**479,250**	**86,747**	**500,000**	**500,000**	**500,000**