

# 2014

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



**January 1, 2014 – December 31, 2014**



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

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

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

**Budget Message and Overview** – This section includes the budget message providing the budget overview for 2014 and upcoming issues being addressed. Budget revenues and a Summary of Expenditures along with the Appropriation Ordinance for 2014 are also provided in this section.

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

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

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

**Appendix** – The Appendix section of the budget book provides readers with the detailed expenditure budget information for each fund by department. This section details each line item budget showing the current budget and the 2014 approved budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Watertown**

**South Dakota**

For the Fiscal Year Beginning

**January 1, 2013**

A handwritten signature in black ink, which appears to read "Jeffrey R. Emery".

Executive Director

The Government Finance Officers Association presented the City of Watertown the Distinguished Budget Presentation Award for the Fiscal year beginning January 1, 2013.

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

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



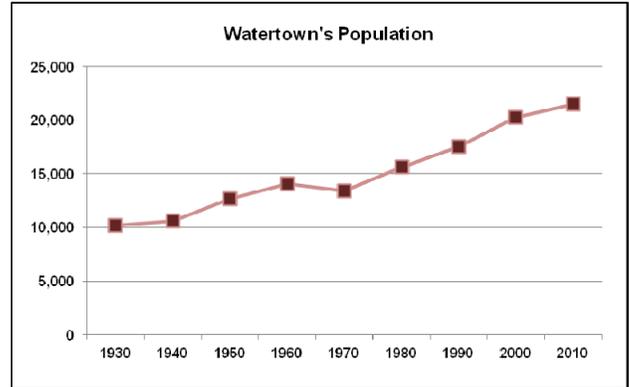
*Welcome to Watertown, South Dakota*

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

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



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



**Form of Government**

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

**Education**

The Watertown School District is the fourth largest by population in all of South Dakota. There are 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 Marty College, Watertown. Lake Area Technical Institute was founded in 1965. Lake Area Technical Institute offers associate degrees in agriculture, business, health, and technology. Mount Marty College, Watertown, opened their doors in 1979. Mount Marty College, Watertown, offers a variety of associate, bachelor, and master degrees.

**Employment**

Watertown’s unemployment rate has continued to stay well below the national unemployment rate. The unemployment rate at the time of this publication is 3.6% compared with a national rate of 7.2%.

Watertown’s major employers include the following:

**MAJOR EMPLOYERS**

|                           | <u>No. of<br/>Employees</u> |
|---------------------------|-----------------------------|
| Watertown School District | 835                         |
| Angus Palm                | 578                         |
| Terex Utilities           | 520                         |
| Prairie Lakes Healthcare  | 483                         |
| Premier Bankcard          | 350                         |
| City of Watertown         | 343                         |
| HyVee                     | 310                         |
| Walmart Supercenter       | 310                         |
| OEM Worldwide             | 300                         |
| Jenkins Living Center     | 258                         |

**Community Life**

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

Watertown serves its residents’ spiritual, cultural, and recreation needs. It has many churches in about 19 denominations. Watertown is proud to be the home of the Terry Redlin Art Center. Watertown’s Regional Library serves Codington and Hamlin Counties (33,130 population) with 106,844 items, 4,079 ebooks, 5,038 eaudio books, computers and wireless internet access.

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



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

**Other Attractions & Events**

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

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

**Shopping, Dining, 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, Italian, family dining, cafes, deli’s, Sports Bars & Grills, and Fast Food.

### Ten Year Comparison of Levies and Taxable Valuation

| Year | School         |                | County  | City     | Total Mill Levy |                | Taxable Value |
|------|----------------|----------------|---------|----------|-----------------|----------------|---------------|
|      | Owner-Occupied | Other Property |         |          | Owner-Occupied  | Other Property |               |
| 2004 | 9.96           | 16.08          | 3.97 ** | 2.80 *** | 16.73           | 22.85 *        | 834,025,907   |
| 2005 | 9.85           | 15.73          | 3.92 ** | 2.73 *** | 16.50           | 22.38 *        | 907,812,117   |
| 2006 | 9.48           | 14.92          | 3.91 ** | 2.68 *** | 16.07           | 21.51 *        | 979,502,665   |
| 2007 | 8.98           | 13.84          | 3.70 ** | 2.50 *** | 15.18           | 20.04 *        | 1,114,013,437 |
| 2008 | 8.82           | 13.51          | 3.73 ** | 2.58 *** | 15.13           | 19.82 *        | 1,130,075,936 |
| 2009 | 8.76           | 13.40          | 3.73 ** | 2.65 *** | 15.14           | 19.78 *        | 1,153,644,814 |
| 2010 | 8.68           | 13.22          | 3.66 ** | 2.59 *** | 14.93           | 19.47 *        | 1,204,362,658 |
| 2011 | 8.68           | 13.22          | 3.71 ** | 2.68 *** | 15.07           | 19.61 *        | 1,207,580,426 |
| 2012 | 8.76           | 13.39          | 3.63 ** | 2.74 *** | 15.13           | 19.76 *        | 1,236,075,716 |
| 2013 | 9.16           | 14.08          | 3.58 ** | 2.73 *** | 15.47           | 20.39 *        | 1,288,336,636 |

### Tax Distribution in the City of Watertown 2013

| Taxing Authority | Taxes Levied | %       | Property Class     | Taxable Valuation | %       |
|------------------|--------------|---------|--------------------|-------------------|---------|
| City ****        | \$4,016,455  | 17.50%  | Agriculture        | \$1,039,110       | 0.08%   |
| County           | 4,617,399    | 20.12%  | Owner-occupied     | 769,694,959       | 59.74%  |
| School           | 14,317,545   | 62.38%  | Utilities          | 10,420,513        | 0.81%   |
|                  |              |         | Mobile homes       | 9,487,245         | 0.74%   |
| Total Taxes      | \$22,951,399 | 100.00% | All other property | 497,694,809       | 38.62%  |
|                  |              |         | Total              | \$1,288,336,636   | 100.00% |

\* In addition, there was a .76 mill levied for property owners in the Lake Kampeska Water District in 2004 & 2005, .69 mills in 2006, .58 mills in 2007, .54 mills in 2008 and 2009, .48 mills in 2010, 2011, 2012, and .51 Mills in 2013.

\*\*A mill levy of .037 for the East Dakota Water Conservancy District is levied on all property in Codington County in 2004, .033 for 2005, .031 for 2006, .029 for 2007, .028 for 2008, .056 for 2009, .028 for 2010, .029 for 2011, 2012 and 2013. This mill levy is presented along with the County levy.

\*\*\*A mill levy of .477 for Event Center Bonds is levied on all property in Watertown for 2004, .445 for 2005, .424 for 2006 .386 for 2007, .389 for 2008, .392 for 2009, .386 for 2010, .359 for 2011, .361 for 2012 and .355 for 2013. This mill levy is presented along with the City levy.

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

**CITY OF WATERTOWN**  
**CITY OFFICIALS & DEPARTMENT HEADS**  
**2013-2014**

**MAYOR**

Steve Thorson

**COUNCIL MEMBERS:**

Ward A:

Mike Danforth  
Don Roby

Ward B:

Bill Rieffenberger  
Jon Solum

Ward C:

Beth Mantey  
Alvin Meisenheimer

Ward D:

Randy Tupper  
Bruce Buhler

Ward E:

Dan Albertsen  
Russ Wilkins**DEPARTMENT HEADS:**

Acting Airport Manager  
 Attorney  
 Building Official  
 Engineer  
 Finance Officer  
 Fire Chief  
 Library Director  
 Parks, Recreation, & Forestry Director  
 Police Chief  
 Street Superintendant  
 Upper Big Sioux Project Coordinator  
 General Manager – Municipal Utilities  
 Waste Water/Solid Waste Superintendant  
 Watertown Community Recreation Center Director

Todd Syhre  
 Stanton Fox  
 Ken Bucholz  
 Thomas Drake  
 Rochelle Ebbers  
 Doug Kranz  
 Mike Mullin  
 Terry Jorgenson  
 Lee McPeck  
 Michael Rye  
 Roger Foote  
 Steve Lehner  
 Mike Boerger  
 John Small

## BOARDS AND COMMISSIONS 2013-2014

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

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

### **Public Health Officer**

Dr. Hollis Nipe

### **Urban Renewal Board**

Tom Burns (Chair)  
Mindy Wirkus (Vice Chair)  
Dave Johnson  
Larry Endres  
David Todd  
Sarah Ries  
Mike Marotz  
Angie Reppe  
Scott McInroy  
Beth Mantey (Liaison)

### **Civil Service Board**

Paige Sullivan  
Laurie Moeller  
Will Morlock

### **Library Board**

Judy Trzynka (Chair)  
Tom Linngren (Vice Chair)  
Jackie Baxter  
Dave Weigel  
Cathy Zubke  
Mike Danforth (Liaison)

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

Don Roby

### **Fair Housing Board**

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

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

Jackie Abel (Chair)  
Tom Linngren (Vice Chair)  
Joyce Aas (Resident Manager)  
Russ DeVine  
Pam Raeder  
Gerry Krech  
Dan Albertsen (Liaison)

### **Deputy Public Health Official**

Dr. Calvin Roseth

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

Pat Shriver (Chair)  
Dennis Arnold (Vice Chair)  
Dustin Brownell  
Bonnie Oletzke  
Jon Beebe  
Blake Dahle  
John Stonebarger  
Nikole Park - Alternate  
Dan Albertsen - Alternate (Liaison)

### **Animal Control Board**

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

### **Utility Board**

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

### **Watertown Area Transit Liaison**

Randy Tupper

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

John Little (Chair)  
Jeff Deville (Vice Chair)  
Jim Madsen  
Russ Wilkins (Liaison)

**BOARDS AND COMMISSIONS  
2013-2014 (continued)****Recreation Center Board**

Tom Franken (Chair)  
Brian Richter (Vice Chair)  
Bob Weiss  
Darrell Stacey  
Scott Johnston  
Jon McAreavy  
Lorene Waslund  
Mike Peterson  
Keith Enstad  
Mike Danforth (Liaison)  
Dan Albertsen (Liaison)

**Airport Board**

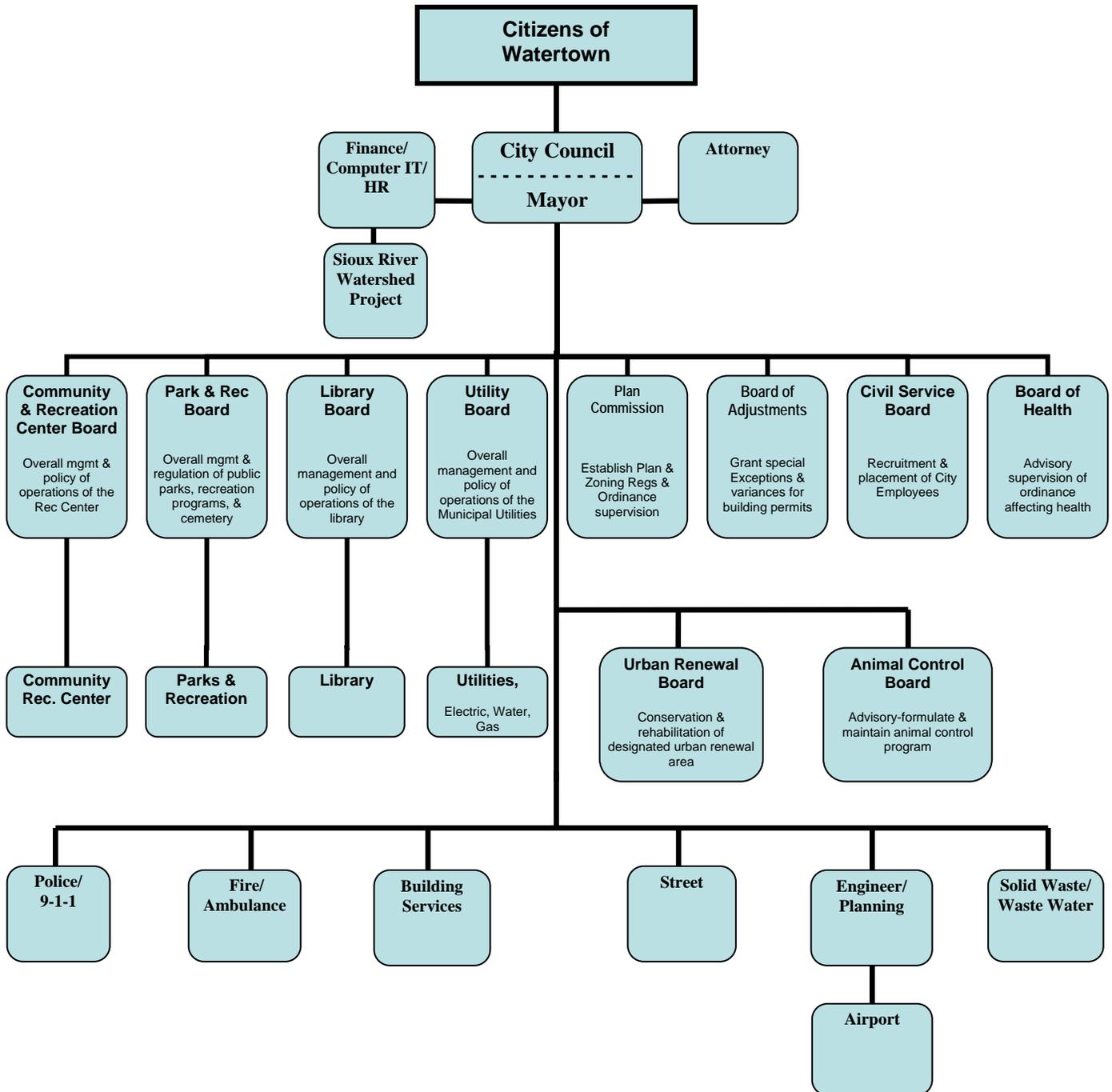
Mark Schroeder (Chair)  
Allen Fannin (Vice Chair)  
Milt Carter  
Mike Cartney  
Lonnie Davis  
Bruce Buhler (Liaison)

**Convention & Visitors Bureau Board**

Doug Hilmo  
Carol Zillgitt  
Shane Conger  
Jim Mahowald  
Julie Ranum  
Kyle Lalim  
Julie Knutson  
Jodi Rudebusch  
Dan Miller  
Bill Rieffenberger (Liaison)

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

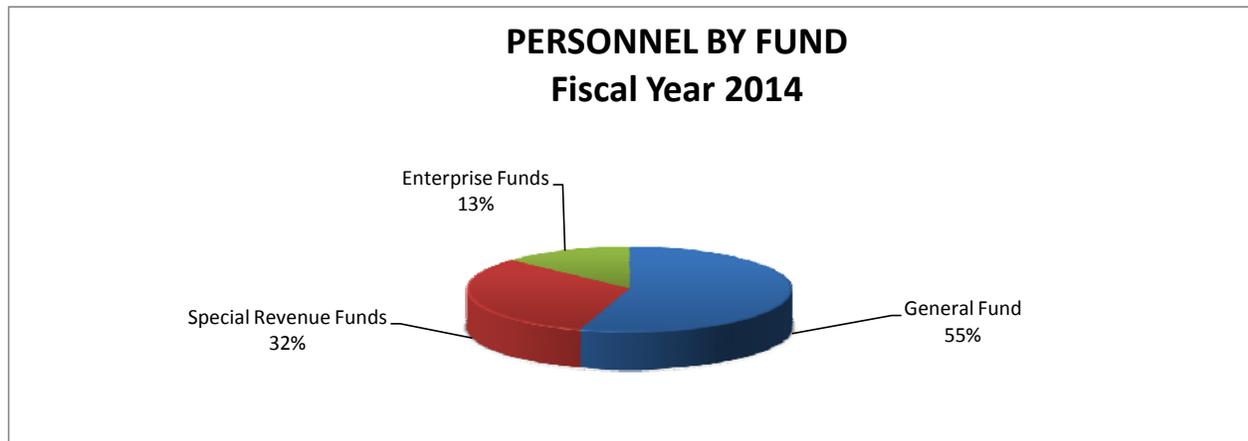
Beth Lalim (Chair)  
Shane Hoffmann (Vice Chair)  
Gary Frenz  
Marilyn Byer  
Jim Miklos  
Cyndi Spieker  
Jennifer Heggelund  
Julie Miller  
Jackie Abel  
Jessica Bragg  
Ryan Remmers  
Bonnie Boadwine  
Kim Langerock  
Lori Enstad  
Jill Gabel  
Brigett Wookey  
Haley Frey (Student)  
Voc Rehab  
Al Meisenheimer (Liaison)



**City of Watertown  
Summary of Budgeted Full Time Personnel  
2005-2014**

|                                    | 2005       | 2006       | 2007       | 2008       | 2006       | 2009       | 2010       | 2011       | 2012       | 2013       | Adopted<br>2014 |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Mayor - Staff                      | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5             |
| Attorney                           | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5        | 1.5             |
| Finance                            | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 7               |
| Information Technology             | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1               |
| Engineering                        | 4          | 4          | 5          | 5          | 5          | 5          | 5          | 7          | 7          | 7          | 7               |
| Police                             | 34         | 35         | 40         | 40         | 40         | 41         | 41.2       | 41.2       | 41.2       | 42.2       | 42.2            |
| Fire/Ambulance                     | 29         | 29         | 34         | 32         | 32         | 34         | 37         | 34         | 37         | 37         | 37              |
| Public Works                       | 2          | 2          | 2          | 2          | 2          | 2          | 2          | -          | -          | -          | -               |
| Street                             | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12         | 12              |
| Cemetery                           | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2               |
| Animal Control                     | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | -          | -               |
| Forestry                           | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5        | 2.5             |
| Library                            | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 9          | 9          | 9               |
| Building Services                  | 2.5        | 4          | 5          | 5          | 5          | 5          | 5          | 4          | 4          | 4          | 4               |
| Parks & Recreation                 | 23.5       | 23.5       | 23.5       | 22.5       | 22.5       | 24.5       | 24.5       | 24.5       | 24.5       | 23.5       | 25.5            |
| Rec Center                         | 6          | 6          | 6          | 6          | 6          | 6          | 6          | 5          | 6          | 6          | 6               |
| E-911                              | 8          | 9          | 9          | 9          | 9          | 10         | 9.8        | 12.8       | 12.8       | 12.8       | 12.8            |
| Sioux River Watershed Project      | 2          | 2          | 2          | 3          | 3          | 2          | 2          | 2          | 1          | 1          | 1               |
| Terry Redlin Fresh Water Institute | 1          | 1          | 1          | -          | -          | -          | -          | -          | -          | -          | -               |
| Sewer                              | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5       | 14.5            |
| Solid Waste                        | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5       | 16.5            |
| Airport                            | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 3          | 3          | 3          | 3               |
| <b>Total</b>                       | <b>184</b> | <b>187</b> | <b>199</b> | <b>196</b> | <b>196</b> | <b>201</b> | <b>204</b> | <b>203</b> | <b>205</b> | <b>204</b> | <b>206</b>      |

(1) Replaced one part-time mechanic with one full-time Mechanic in the Golf Course. Added one full-time Zookeeper.



| Department             | FY 2012       |               | BUDGETED FY 2013 |               | BUDGETED FY 2014 |               |
|------------------------|---------------|---------------|------------------|---------------|------------------|---------------|
|                        | Full Time     | Part/Time FTE | Full Time        | Part/Time FTE | Full Time        | Part/Time FTE |
| <b>GENERAL</b>         |               |               |                  |               |                  |               |
| Mayor & City Council   | 1.50          | 10.00 (1)     | 1.50             | 10.00 (1)     | 1.50             | 10.00 (1)     |
| Attorney               | 1.50          | -             | 1.50             | -             | 1.50             | -             |
| Finance                | 7.00          | -             | 7.00             | -             | 7.00             | -             |
| Information Technology | 1.00          | -             | 1.00             | -             | 1.00             | -             |
| Engineer               | 7.00          | 0.41          | 7.00             | 0.58          | 7.00             | 0.58          |
| Police                 | 41.20         | 0.81          | 42.20            | 0.40          | 42.20            | 0.40          |
| Fire/Ambulance         | 37.00         | -             | 37.00            | -             | 37.00            | 1.44          |
| Public Works Director  | -             | -             | -                | -             | -                | -             |
| Street/Snow Removal    | 12.00         | 0.77          | 12.00            | 1.87          | 12.00            | 2.45          |
| Cemetery               | 2.00          | 1.13          | 2.00             | 1.08          | 2.00             | 1.08          |
| Mosquito Control       | -             | 0.30          | -                | 0.46          | -                | 0.46          |
| Health-Animal Control  | 1.00          | -             | -                | -             | -                | -             |
| Forestry               | 2.50          | 0.34          | 2.50             | 0.41          | 2.50             | 0.42          |
| Library                | 9.00          | 2.49          | 9.00             | 2.94          | 9.00             | 3.05          |
| Building Services      | 4.00          | 0.47          | 4.00             | 0.48          | 4.00             | 0.47          |
|                        | <b>126.70</b> | <b>16.72</b>  | <b>126.70</b>    | <b>18.22</b>  | <b>126.70</b>    | <b>20.35</b>  |
| <b>SPECIAL REVENUE</b> |               |               |                  |               |                  |               |
| Park & Recreation      | 24.50         | 26.47         | 23.50            | 29.85         | 25.50            | 30.31         |
| Civic Center           | 6.00          | 8.38          | 6.00             | 8.53          | 6.00             | 8.70          |
| E-911                  | 12.80         | -             | 12.80            | -             | 12.80            | -             |
| Urban Renewal          | -             | 0.20          | -                | 0.28          | -                | 0.25          |
| Sioux River Phase IV   | 1.00          | 0.62          | 1.00             | 1.10          | 1.00             | 1.10          |
|                        | <b>44.30</b>  | <b>35.67</b>  | <b>43.30</b>     | <b>39.76</b>  | <b>45.30</b>     | <b>40.36</b>  |
| <b>ENTERPRISE</b>      |               |               |                  |               |                  |               |
| Sewer                  | 14.50         | -             | 14.50            | -             | 14.50            | -             |
| Solid Waste            | 16.50         | 0.12          | 16.50            | 0.30          | 16.50            | 0.15          |
| Airport                | 3.00          | 1.04          | 3.00             | 1.29          | 3.00             | 1.15          |
|                        | <b>34.00</b>  | <b>1.16</b>   | <b>34.00</b>     | <b>1.59</b>   | <b>34.00</b>     | <b>1.30</b>   |
| <b>TOTAL ALL FUNDS</b> | <b>205.00</b> | <b>53.55</b>  | <b>204.00</b>    | <b>59.57</b>  | <b>206.00</b>    | <b>62.01</b>  |

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



**BUDGET MESSAGE**  
**JANUARY 1, 2014 THROUGH DECEMBER 31, 2014**

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 2014. 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 2014 budget attempts to strike a balance between the infrastructure investments necessary to accommodate the growth of our community and the investments in services and facilities to maintain and enhance the quality of life for our citizens.

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

**2014 BUDGET OVERVIEW**

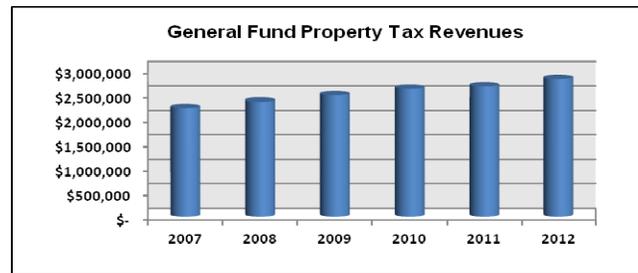
The 2014 City budget as presented is a balanced budget consistent with the South Dakota statutory requirements for municipalities. The budget is considered balanced if the total of all available financial resources (either on hand at the beginning of the year or generated during the year) equals or exceeds 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 2014 budget of \$39,360,460 reflects an increase in planned spending of \$1.9 million, or 5.2%, from the original 2013 budget of \$37,414,375. This increase is due to higher budgets in all the areas for 2014. This includes personnel services, other expenditures and capital outlay.

The 2014 budget includes the City's updated long-term capital improvement plan (CIP) adopted in August 2013. The CIP calls for an investment of \$11.1 million in 2014 from all funding sources. Major categories include Street System Improvements (\$3.9 million), Recreational Facility Improvements (\$2.4 million), and Airport Equipment and Improvements (\$1.2 million). If the effect of the increase in capital spending is removed from the overall budget comparison, the remaining portion of the 2014 budget reflects an increase of approximately \$1.6 or 4.2% over the original 2013 budget. The 2014 budget is based upon the following:

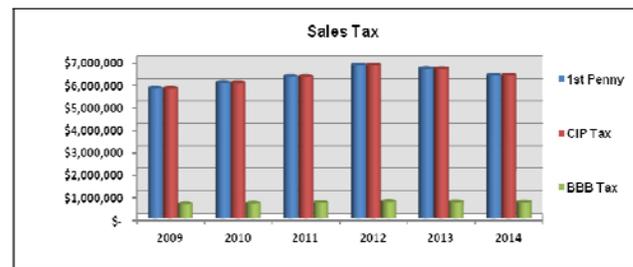
- Conservative but realistic revenue projections;
- On-going expenditures are supported by established on-going revenue sources;
- An unreserved/undesignated fund balance equal to 32.4% of the 2014 funding requirements for the General Fund;
- Net income (loss) for the Wastewater and Solid Waste Funds of (\$522,670) and \$48,460, respectively;
- A contingency account, as authorized by South Dakota Codified Laws, of \$300,000;
- No increase in the residential solid waste rates;
- No increase in the residential wastewater rates;
- An decrease in the City's property tax rate from \$2.737 per \$1,000 to \$2.730 per \$1,000

Local Economy:

The 2014 budget was established in September 2013 with the expectation of growth in the local economy the City's property tax base. The City's property tax base grew this past year by a net of \$52.3 million reflecting an \$23.0 million increase from new property placed on the tax rolls and a \$29.3 million increase by virtue of the reappraisal process (p. 11). This amount represents a net increase in the property tax base of 4.2% with real growth in the tax base from new property of slightly more than 1.9%. This increase in taxable property, along with a slight increase in the General Fund mill levy rate, will result in an increase of \$122,073 in General Fund property tax revenues. In addition, the 2014 property tax levy to repay the General Obligation Event Center Bonds will generate approximately \$457,000 in property tax revenues for the Debt Service Fund. The 2014 debt service property tax rate will decrease by .006 mills, or 1.7%.



The City's 2014 General Fund sales tax revenue is projected to be only slightly higher than the 2013 budget. Capital Improvement Fund sales tax revenues will mirror the General Fund sales tax revenues as each applies to the same tax base and each is set at a rate of 1.0%. The "BBB" recreation and promotion sales tax is projected to increase by 2.9% in 2014 from the budgeted revenues for 2013.



There has been a slow but steady growth in the local economy compared to a slower recovery in the national and global markets. With the continued uncertainty of the national economy, revenues will continue to be monitored very carefully in the coming budget year to assure that appropriate steps can be taken to mitigate any financial implications of negative trends to the overall City budget. The trend in retail sales taxes continues to be stable, over the few months since adoption of the 2014 budget.

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

|              | 2007 | 2008 | 2009  | 2010 | 2011 | 2012 | 2013 |
|--------------|------|------|-------|------|------|------|------|
| Codington Co | 2.2% | 2.7% | 6.0%  | 3.7% | 3.4% | 3.2% | 2.9% |
| State of SD  | 2.5% | 3.2% | 5.0%  | 4.5% | 4.0% | 3.9% | 3.6% |
| National     | 4.7% | 6.1% | 10.2% | 9.6% | 9.0% | 7.6% | 7.2% |

Appropriations:

The chart at right shows the comparison of the 2014 budget with the 2013 budget for all Governmental Funds. The \$746,520 increase in personal services reflects the salary and health benefit adjustments provided under the City's compensation plan. A new wage matrix was established in 2013

| ALL GOVERNMENTAL FUNDS             |             |             |          |
|------------------------------------|-------------|-------------|----------|
|                                    | 2013 BUDGET | 2014 BUDGET | % CHANGE |
| Personal Services                  | 12,061,820  | 12,808,340  | 6.2%     |
| Other Expenses and Debt Retirement | 9,810,240   | 10,510,995  | 7.1%     |
| Capital Outlay                     | 7,802,975   | 8,851,890   | 13.4%    |

following Union negotiations and approval of the 2013 Annual Budget. The General Fund budget for "Other Expenses" includes, as permitted under state law, the amount of \$300,000 as a Contingency Account. Expenditures are not made from the Contingency Account but, rather, appropriations are transferred to other

areas of the budget within any fund where additional appropriations are needed. Such transfers from the Contingency Account are done only with the formal approval of the City Council. The \$1,048,915 increase in Capital Outlay reflects the increase in street systems improvement projects planned for 2014.

The Enterprise Funds for 2014 showed only a slight increase in Personal Services. The \$133,460 increase in personal services reflects salary and health benefit adjustments for full-time City employees. The decrease in Capital Outlay is due to the completion Solid Waste Cell #5 Engineering/Construction as well as the previous years purchase of a Refuse Truck and Recycling containers.

| <b>ALL ENTERPRISE FUNDS</b>           |                        |                        |                     |
|---------------------------------------|------------------------|------------------------|---------------------|
|                                       | <b>2013<br/>BUDGET</b> | <b>2014<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
| Personal Services                     | 2,223,220              | 2,356,680              | 6.0%                |
| Other Expenses and<br>Debt Retirement | 2,626,270              | 2,608,430              | -0.70%              |
| Capital Outlay                        | 2,889,850              | 2,224,125              | -23.0%              |

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

Means of Finance:

One goal of the governing body is to maintain a stable and diversified revenue plan that will maintain a relatively low dependence on real estate taxes by the City of Watertown. The City has historically taken a rather conservative approach in budgeting both planned spending and in forecasting revenues. In most years, actual spending is typically below budget by several percentage points and actual revenues typically exceed budget forecasts by several percentage points. However, as the nation’s economy continues to struggle to gain any momentum towards a faster recovery, our local economy has followed suit and has been slower to recover sales tax revenues. The local economy has been stable in 2013 and the 2013 General Fund sales tax revenues are expected to end the year with an increase over the 2013 budget of approximately 7.5%. This will help to offset the continued effects of the declining revenues generated from investments which are projected to end the year at about 45% of budgeted. General Fund expenditures for 2013 are expected to end the year a little lower than normal – about 97% of budgeted. With a stable sales tax revenue picture, the General Fund is expected to end 2013 without depleting any unassigned fund balance. The 2014 General Fund budget was adopted at a level expected to neither add to nor take from the ending fund balance. Revenues will continue to be monitored throughout the year and capital outlay spending “holdbacks” can be used if the revenue trends take a negative turn throughout 2014. If economic indicators show a decline in the potential sales tax revenue stream, the Mayor can request department heads delay filling vacant personnel positions or put a hold on any capital purchases until later in the year when the revenue picture will be significantly clearer.

Revenues from the special one percent (1%) bed, board and booze (BBB) tax provide additional funds for promotion of the City as a regional trade center and for the operation of City recreational facilities. The fund balance in this BBB Fund was deliberately drawn down in recent years as previously accumulated resources were pumped into the promotional and utility costs incurred with the first few years of operation of the Watertown Event Center. It is anticipated that 2013 revenues generated by the special 1% BBB tax will fall short of the planned spending level of BBB Fund by nearly \$10,500 decreasing the restricted fund balance of this fund.

The Capital Improvement Fund sales tax will provide revenues of \$6,336,500 in 2014 similar to the general sales tax revenues. Total 2014 revenues for all governmental funds excluding transfers are up by about \$1.1 million from 2013 budgeted revenues. Property tax revenues are up \$160,823 or 4.2% over the 2013 budget for all governmental funds.

## City Real Estate Tax Comparison

A comparison of the 2014 real estate tax revenue for the City with 2013 revenue is as follows:  
(also page 11)

|                   | 2013<br>Property Tax Revenue<br>(Levied in 2012) | 2014<br>Property Tax Revenue<br>(Levied in 2013) |
|-------------------|--|--|
| General Fund      | \$2,937,455                                      | \$3,059,528                                      |
| Debt Service Fund | 446,000  | 458,000  |
| Total             | <u>\$3,383,455</u>                               | <u>\$3,517,528</u>                               |

A comparison of the City property tax revenues on a house with a market value of \$100,000 (\$85,000 taxable value) for 2013 and 2014 is as follows:

|                   | 2013             | 2014             |
|-------------------|------------------|------------------|
| General Fund      | \$ 201.96        | \$ 201.88        |
| Debt Service Fund | 30.69            | 30.18            |
| Total             | <u>\$ 232.65</u> | <u>\$ 232.06</u> |

Cash Management:

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

Financial Position:

Historically, the City of Watertown has been able to meet current expenses and pursue an acceptable level of capital spending because of conservative business practices and a strong and growing economy. For many years, the City has maintained a healthy amount of unassigned fund balance in the General Fund as well as other special revenue funds and strong cash balances in our enterprise funds. The 2013 projected expenditures do not anticipate using any available General Fund fund balance. This has allowed the unassigned fund balance for the General Fund to increase back to an acceptable level to cover any future unexpected shortfalls. The 2014 General Fund budget was also established with the intention of using no fund balance to fund the General Fund expenditures. This reflects as discussed above, the continued stabilized and slightly improved local retail economy during 2013 resulting in increased sales tax revenues.

As indicated by the table below, the 2014 budget anticipates changes in the unassigned fund balances of several funds. The significant decrease in the General Fund unassigned fund balance below reflect the conservative budgeting practices described above under the heading "Means of Finance" maintaining a healthy fund balance but avoiding a stockpile of fund balance. Another reason for the decrease is the reimplementing of the Long Term Capital Plan authorizing the assignment of capital outlay accumulations for future capital projects. The significant decrease in the unassigned fund balance of the Capital Improvement Sales Tax Fund is due to reimplementing the Long Term Capital Plan authorizing the assignment of capital outlay accumulations for future capital projects of approximately \$8.4 million.

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

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

Fund Balances

| Changes in Fund Balance<br>for Governmental Funds - 2014 |                 |                               |                            |                                |                                |
|--|-----------------|-------------------------------|----------------------------|--------------------------------|--------------------------------|
|  | General<br>Fund | Parks &<br>Recreation<br>Fund | Emergency<br>9-1-1<br>Fund | Capital<br>Improvement<br>Fund | Other<br>Governmental<br>Funds |
| Beginning Fund<br>Balance 1-1-2014                       | \$ 7,053,646    | \$ 130,198                    | \$ 127,833                 | \$ 13,372,864                  | (\$ 5,138,254)                 |
| Changes in Fund<br>Balance                               | (1,897,269)     | (127,553)                     | (124,300)                  | (9,893,719)                    | (227,243)                      |
| Ending Fund<br>Balance 12-31-2014                        | \$ 5,156,377    | \$ 2,645                      | \$ 3,533                   | \$ 3,479,145                   | (\$ 5,365,497)                 |

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 2013 expenditures and revenues would be available for the governing body together with the 2014 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 2014 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, 2013.

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 2014 budget would not have been accomplished without the efficient and dedicated services of the entire Finance Office staff of Kristen Bobzien, Assistant Finance Officer, Lois Brinkman, HR Coordinator/Risk Manager, and Connie Brown, Sara Goddard, Wade Pengilly, and Sheila Bretschneider, Finance Officer II's. I would like to express my appreciation to these dedicated and hardworking people who contributed in many ways to complete this major task. Thanks also to Mayor Steve Thorson, members of the City Council and all of the Department Heads for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectively submitted,



Rochelle Ebbers, CPA, CPFO  
Finance Officer  
December 12, 2013



**ORDINANCE 13-26  
2014 APPROPRIATION ORDINANCE**

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

|  | General Fund     | Special Revenue Funds   |                                 |                                  |                       |                          |                      |                    |
|--|------------------|-------------------------|---------------------------------|----------------------------------|-----------------------|--------------------------|----------------------|--------------------|
|  |                  | Parks & Recreation Fund | Special 1% (BBB) Sales Tax Fund | Community Recreation Center Fund | Casualty Reserve Fund | Capital Improvement Fund | Emergency 9-1-1 Fund | Library Fines Fund |
| <b>410 GENERAL GOVERNMENT</b>                    |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 411 Legislative                                  |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 411.10 Mayor & City Council                      | 274,050          |                         |                                 |                                  |                       |                          |                      |                    |
| 411.50 Contingency                               | 300,000          |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL LEGISLATIVE</b>                         | <b>574,050</b>   |                         |                                 |                                  |                       |                          |                      |                    |
| 415 Financial Administration                     |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 415.20 Attorney                                  | 163,220          |                         |                                 |                                  |                       |                          |                      |                    |
| 415.30 Finance Office                            | 591,690          |                         |                                 |                                  |                       |                          |                      |                    |
| 415.41 Personnel Admin- Civil Service            | 8,920            |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL FINANCIAL ADMINISTRATION</b>            | <b>763,830</b>   |                         |                                 |                                  |                       |                          |                      |                    |
| 419 Other  |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 419.15 Contributions to External Org             | 168,400          |                         |                                 |                                  |                       |                          |                      |                    |
| 419.33 Information Technology                    | 72,110           |                         |                                 |                                  |                       |                          |                      |                    |
| 419.41 Government Buildings/City Hall            | 96,330           |                         |                                 |                                  |                       |                          |                      |                    |
| 419.60 Engineering                               | 605,110          |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL OTHER</b>                               | <b>941,950</b>   |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL GENERAL GOVERNMENT</b>                  | <b>2,279,830</b> |                         |                                 |                                  |                       |                          |                      |                    |
| <b>420 PUBLIC SAFETY</b>                         |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 420.84 Public Safety Facilities & Capital Equip. |                  |                         |                                 |                                  |                       | 124,000                  |                      |                    |
| 421.00 Police                                    | 3,517,665        |                         |                                 |                                  |                       |                          | 870,800              |                    |
| 421.51 Emergency 9-1-1 Dispatch                  |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 422.20 Fire Fighting & Prevention                | 1,009,800        |                         |                                 |                                  |                       |                          |                      |                    |
| 422.91 Ambulance Service                         | 2,279,370        |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL PUBLIC SAFETY</b>                       | <b>6,806,835</b> |                         |                                 |                                  |                       | <b>124,000</b>           | <b>870,800</b>       |                    |
| <b>430 PUBLIC WORKS</b>                          |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 431.20 Highways, Streets and Roadways            | 1,600,890        |                         |                                 |                                  |                       |                          |                      |                    |
| 431.25 Snow Removal                              | 413,640          |                         |                                 |                                  |                       |                          |                      |                    |
| 431.60 Street Lighting                           | 479,850          |                         |                                 |                                  |                       |                          |                      |                    |
| 431.80 Street System Improvements                |                  |                         |                                 |                                  |                       | 3,929,000                |                      |                    |
| 432.54 Storm Sewer/Flood Control Op & Planning   | 62,290           |                         |                                 |                                  |                       |                          |                      |                    |
| 432.80 Storm Sewer/Flood Control Improvement     |                  |                         |                                 |                                  |                       | 475,000                  |                      |                    |
| 437.00 Cemetery                                  | 186,970          |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL PUBLIC WORKS</b>                        | <b>2,743,640</b> |                         |                                 |                                  |                       | <b>4,404,000</b>         |                      |                    |
| <b>440 HEALTH AND WELFARE</b>                    |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 441.32 Mosquito Control                          | 100,140          |                         |                                 |                                  |                       |                          |                      |                    |
| <b>TOTAL HEALTH AND WELFARE</b>                  | <b>100,140</b>   |                         |                                 |                                  |                       |                          |                      |                    |
| <b>450 CULTURE AND RECREATION</b>                |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 451.00 Park & Recreation Department              |                  | 3,547,245               |                                 |                                  |                       |                          |                      |                    |
| 451.22 Community Recreation Center               |                  |                         |                                 | 937,000                          |                       |                          |                      |                    |
| 451.82 Rec & Cultural Facility Impr              |                  |                         |                                 |                                  |                       | 2,359,100                |                      |                    |
| 452.40 Forestry                                  | 194,535          |                         |                                 |                                  |                       |                          |                      |                    |
| 455.00 Library                                   | 794,710          |                         |                                 |                                  |                       |                          |                      | 187,050            |
| 456.00 Subsidy - Boys & Girls Club               |                  |                         | 198,650                         |                                  |                       |                          |                      |                    |
| <b>TOTAL CULTURE AND RECREATION</b>              | <b>989,245</b>   | <b>3,547,245</b>        | <b>198,650</b>                  | <b>937,000</b>                   |                       | <b>2,359,100</b>         |                      | <b>187,050</b>     |
| <b>460 CONSERVATION AND DEVELOPMENT</b>          |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 462.10 Sioux River Watershed Project             |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 463.20 Urban Renewal District                    |                  |                         |                                 |                                  |                       |                          |                      |                    |
| 465.12 Building Services                         | 301,470          |                         |                                 |                                  |                       |                          |                      |                    |
| 465.83 Industrial Park/Infrastructure            |                  |                         |                                 |                                  |                       | 925,000                  |                      |                    |
| 490.10 Convention & Visitors Bureau/Event Ctr.   |                  |                         | 123,000                         |                                  |                       |                          |                      |                    |
| 490.11 Watertown Promotions                      |                  |                         | 314,500                         |                                  |                       |                          |                      |                    |
| <b>TOTAL CONSERVATION AND DEVELOPMENT</b>        | <b>301,470</b>   |                         | <b>437,500</b>                  |                                  |                       | <b>925,000</b>           |                      |                    |

**ORDINANCE 13-26**  
**2014 APPROPRIATION ORDINANCE**  
(continued)

|  | Special Revenue Funds |                          |                                |                                |                                |                                | Debt Service Fund - 2002 G. O. Bonds | Total Governmental Funds |
|--|-----------------------|--------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------|
|  | Urban Renewal Fund    | Sioux River Project Fund | Tax Increment District #1 Fund | Tax Increment District #2 Fund | Tax Increment District #3 Fund | Tax Increment District #5 Fund |                                      |                          |
| <b>410 GENERAL GOVERNMENT</b>                  |                       |                          |                                |                                |                                |                                |                                      |                          |
| 411 Legislative                                |                       |                          |                                |                                |                                |                                |                                      |                          |
| 411.10 Mayor & City Council                    |                       |                          |                                |                                |                                |                                |                                      | 274,050                  |
| 411.50 Contingency                             |                       |                          |                                |                                |                                |                                |                                      | 300,000                  |
| <b>TOTAL LEGISLATIVE</b>                       |                       |                          |                                |                                |                                |                                |                                      | <b>574,050</b>           |
| 415 Financial Administration                   |                       |                          |                                |                                |                                |                                |                                      |                          |
| 415.20 Attorney                                |                       |                          |                                |                                |                                |                                |                                      | 163,220                  |
| 415.30 Finance Office                          |                       |                          |                                |                                |                                |                                |                                      | 591,690                  |
| 415.41 Personnel Admin- Civil Service          |                       |                          |                                |                                |                                |                                |                                      | 8,920                    |
| <b>TOTAL FINANCIAL ADMINISTRATION</b>          |                       |                          |                                |                                |                                |                                |                                      | <b>763,830</b>           |
| 419 Other                                      |                       |                          |                                |                                |                                |                                |                                      |                          |
| 419.15 Contributions to External Org           |                       |                          |                                |                                |                                |                                |                                      | 168,400                  |
| 419.33 Information Technology                  |                       |                          |                                |                                |                                |                                |                                      | 72,110                   |
| 419.41 Government Buildings/City Hall          |                       |                          |                                |                                |                                |                                |                                      | 96,330                   |
| 419.60 Engineering                             |                       |                          |                                |                                |                                |                                |                                      | 605,110                  |
| <b>TOTAL OTHER</b>                             |                       |                          |                                |                                |                                |                                |                                      | <b>941,950</b>           |
| <b>TOTAL GENERAL GOVERNMENT</b>                |                       |                          |                                |                                |                                |                                |                                      | <b>2,279,830</b>         |
| <b>420 PUBLIC SAFETY</b>                       |                       |                          |                                |                                |                                |                                |                                      |                          |
| 420.84 Public Safety/City Admin Bldg/City Hall |                       |                          |                                |                                |                                |                                |                                      | 124,000                  |
| 421.00 Police                                  |                       |                          |                                |                                |                                |                                |                                      | 3,517,665                |
| 421.51 Emergency 9-1-1 Dispatch                |                       |                          |                                |                                |                                |                                |                                      | 870,800                  |
| 422.20 Fire Fighting & Prevention              |                       |                          |                                |                                |                                |                                |                                      | 1,009,800                |
| 422.91 Ambulance Service                       |                       |                          |                                |                                |                                |                                |                                      | 2,279,370                |
| <b>TOTAL PUBLIC SAFETY</b>                     |                       |                          |                                |                                |                                |                                |                                      | <b>7,801,635</b>         |
| <b>430 PUBLIC WORKS</b>                        |                       |                          |                                |                                |                                |                                |                                      |                          |
| 431.20 Highways, Streets and Roadways          |                       |                          |                                |                                |                                |                                |                                      | 1,600,890                |
| 431.25 Snow Removal                            |                       |                          |                                |                                |                                |                                |                                      | 413,640                  |
| 431.60 Street Lighting                         |                       |                          |                                |                                |                                |                                |                                      | 479,850                  |
| 431.80 Street System Improvements              |                       |                          |                                |                                |                                |                                |                                      | 3,929,000                |
| 432.54 Storm Sewer/Flood Control Op & Planning |                       |                          |                                |                                |                                |                                |                                      | 62,290                   |
| 432.80 Storm Sewer/Flood Control Improvement   |                       |                          |                                |                                |                                |                                |                                      | 475,000                  |
| 437.00 Cemetery                                |                       |                          |                                |                                |                                |                                |                                      | 186,970                  |
| <b>TOTAL PUBLIC WORKS</b>                      |                       |                          |                                |                                |                                |                                |                                      | <b>7,147,640</b>         |
| <b>440 HEALTH AND WELFARE</b>                  |                       |                          |                                |                                |                                |                                |                                      |                          |
| 441.32 Mosquito Control                        |                       |                          |                                |                                |                                |                                |                                      | 100,140                  |
| <b>TOTAL HEALTH AND WELFARE</b>                |                       |                          |                                |                                |                                |                                |                                      | <b>100,140</b>           |
| <b>450 CULTURE AND RECREATION</b>              |                       |                          |                                |                                |                                |                                |                                      |                          |
| 451.00 Park & Recreation Department            |                       |                          |                                |                                |                                |                                |                                      | 3,547,245                |
| 451.22 Community Recreation Center             |                       |                          |                                |                                |                                |                                |                                      | 937,000                  |
| 451.82 Rec & Cultural Facility Impr            |                       |                          |                                |                                |                                |                                |                                      | 2,359,100                |
| 452.40 Forestry                                |                       |                          |                                |                                |                                |                                |                                      | 194,535                  |
| 455.00 Library                                 |                       |                          |                                |                                |                                |                                |                                      | 981,760                  |
| 456.00 Subsidy - Boys & Girls Club             |                       |                          |                                |                                |                                |                                |                                      | 198,650                  |
| <b>TOTAL CULTURE AND RECREATION</b>            |                       |                          |                                |                                |                                |                                |                                      | <b>8,218,290</b>         |
| <b>460 CONSERVATION AND DEVELOPMENT</b>        |                       |                          |                                |                                |                                |                                |                                      |                          |
| 462.10 Sioux River Watershed Project           |                       |                          |                                |                                |                                |                                |                                      | 397,570                  |
| 463.20 Urban Renewal District                  | 44,400                | 397,570                  |                                |                                |                                |                                |                                      | 44,400                   |
| 465.12 Building Services                       |                       |                          |                                |                                |                                |                                |                                      | 301,470                  |
| 465.83 Industrial Park/Infrastructure          |                       |                          |                                |                                |                                |                                |                                      | 925,000                  |
| 490.10 Convention & Visitors Bureau            |                       |                          |                                |                                |                                |                                |                                      | 123,000                  |
| 490.11 Watertown Promotions                    |                       |                          |                                |                                |                                |                                |                                      | 314,500                  |
| <b>TOTAL CONSERVATION AND DEVELOPMENT</b>      | <b>44,400</b>         | <b>397,570</b>           |                                |                                |                                |                                |                                      | <b>2,105,940</b>         |

**ORDINANCE 13-26**  
**2014 APPROPRIATION ORDINANCE**  
**(continued)**

|   | Special Revenue Funds         |                                 |   |                             |                                |                            |                          |         |
|---|-------------------------------|---------------------------------|---|-----------------------------|--------------------------------|----------------------------|--------------------------|---------|
|   | Parks &<br>Recreation<br>Fund | Special 1%<br>Sales Tax<br>Fund | Community<br>Recreation<br>Center<br>Fund | Casualty<br>Reserve<br>Fund | Capital<br>Improvement<br>Fund | Emergency<br>9-1-1<br>Fund | Library<br>Fines<br>Fund |         |
| <b>470 DEBT SERVICE</b>   |                               |                                 |   |                             |                                |                            |                          |         |
| 470.00 Debt Service Payments  |                               |                                 |   |                             | 1,101,580                      |                            |                          |         |
| <b>TOTAL DEBT SERVICE</b>   |                               |                                 |   |                             | 1,101,580                      |                            |                          |         |
| <b>490 OPERATING TRANSFERS OUT</b>                                  |                               |                                 |   |                             |                                |                            |                          |         |
| 49311 To Park and Recreation Fund                                   | 1,600,000                     |                                 |   |                             | 250,000                        |                            |                          |         |
| 49314 To Comm Recreation Center Fund                                | 50,000                        |                                 |   |                             |                                |                            |                          |         |
| 49312 To Airport Enterprise Fund                                    | 150,000                       |                                 |   |                             | 217,500                        |                            |                          |         |
| 49313 To Upper Big Sioux River Project Fund                         | 50,000                        |                                 |   |                             |                                |                            |                          |         |
| 49320 To E-911 Fund   |                               |                                 |   |                             | 180,000                        |                            |                          |         |
| <b>TOTAL OPERATING TRANSFERS OUT</b>                                | 1,850,000                     |                                 |   |                             | 647,500                        |                            |                          |         |
| <b>495 UNINSURED CASUALTY</b>                                       |                               |                                 |   |                             |                                |                            |                          |         |
| 495.00 Uninsured Casualty   |                               |                                 |   | 41,000                      |                                |                            |                          |         |
| <b>TOTAL UNINSURED CASUALTY</b>                                     |                               |                                 |   | 41,000                      |                                |                            |                          |         |
| <b>TOTAL 2014 APPROPRIATIONS</b>                                    | 15,071,160                    | 3,547,245                       | 694,150                                   | 937,000                     | 41,000                         | 9,561,180                  | 870,800                  | 187,050 |
| <b>CAPITAL OUTLAY ACCUMULATIONS at 12-31-13</b>                     | 844,842                       | 56,333                          |   | 50,000                      |                                | 8,415,839                  |                          | 24,958  |
| <b>Total 2014 Appropriations &amp; Capital Outlay Accumulations</b> | 15,916,002                    | 3,603,578                       | 694,150                                   | 987,000                     | 41,000                         | 17,977,019                 | 870,800                  | 212,008 |

**ORDINANCE 13-26**  
**2014 APPROPRIATION ORDINANCE**  
 (continued)

|   | Special Revenue Funds |                          |                                |                                |                                |                                | Debt Service Fund - 2002 G. O. Bonds | Total Governmental Funds |
|---|-----------------------|--------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------|
|   | Urban Renewal Fund    | Sioux River Project Fund | Tax Increment District #1 Fund | Tax Increment District #2 Fund | Tax Increment District #3 Fund | Tax Increment District #5 Fund |                                      |                          |
| <b>470 DEBT SERVICE</b>   |                       |                          |                                |                                |                                |                                |                                      |                          |
| 470.00 Debt Service Payments  |                       |                          | 139,220                        | 84,250                         | 13,510                         | 86,990                         | 58,250                               | 437,450                  |
| <b>TOTAL DEBT SERVICE</b>   |                       |                          | 139,220                        | 84,250                         | 13,510                         | 86,990                         | 58,250                               | 437,450                  |
| <b>490 OPERATING TRANSFERS OUT</b>                                  |                       |                          |                                |                                |                                |                                |                                      |                          |
| 49311 To Park and Recreation Fund                                   |                       |                          |                                |                                |                                |                                |                                      | 1,908,000                |
| 49314 To Comm Recreation Center Fund                                |                       |                          |                                |                                |                                |                                |                                      | 50,000                   |
| 49312 To Airport Enterprise Fund                                    |                       |                          |                                |                                |                                |                                |                                      | 367,500                  |
| 49313 To Upper Big Sioux River Project Fund                         |                       |                          |                                |                                |                                |                                |                                      | 50,000                   |
| 49320 To E-911 Fund   |                       |                          |                                |                                |                                |                                |                                      | 180,000                  |
| <b>TOTAL OPERATING TRANSFERS OUT</b>                                |                       |                          |                                |                                |                                |                                |                                      | 2,555,500                |
| <b>495 UNINSURED CASUALTY</b>                                       |                       |                          |                                |                                |                                |                                |                                      |                          |
| 495.00 Uninsured Casualty   |                       |                          |                                |                                |                                |                                |                                      | 41,000                   |
| <b>TOTAL UNINSURED CASUALTY</b>                                     |                       |                          |                                |                                |                                |                                |                                      | 41,000                   |
| <b>TOTAL 2014 APPROPRIATIONS</b>                                    | 44,400                | 397,570                  | 139,220                        | 84,250                         | 13,510                         | 86,990                         | 58,250                               | 437,450                  |
| <b>CAPITAL OUTLAY ACCUMULATIONS at 12-31-13</b>                     |                       |                          |                                |                                |                                |                                |                                      | 9,391,972                |
| <b>Total 2014 Appropriations &amp; Capital Outlay Accumulations</b> | 44,400                | 397,570                  | 139,220                        | 84,250                         | 13,510                         | 86,990                         | 58,250                               | 437,450                  |
|   |                       |                          |                                |                                |                                |                                |                                      | 41,563,197               |

**ORDINANCE 13-26**  
**2014 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 | Library Fines Fund |
| <b>FUNDS AVAILABLE:</b>                      |                       |                         |                           |                                  |                       |                          |                      |                    |
| Estimated Fund Balance Available on 12/31/13 | 7,053,646             | 130,198                 | 144,552                   | 99,503                           | 41,148                | 13,372,864               | 127,833              | 384,197            |
| <b>ANTICIPATED REVENUES:</b>                 |                       |                         |                           |                                  |                       |                          |                      |                    |
| 310 Taxes                                    | 9,785,028             |                         | 675,000                   |                                  |                       | 6,336,500                |                      |                    |
| 320 Licenses and Permits                     | 211,400               |                         |                           |                                  |                       |                          |                      |                    |
| 330 Intergovernmental Revenues               | 963,980               | 20,000                  |                           |                                  |                       | 1,218,800                |                      |                    |
| 340 Charges for Goods and Services           | 1,013,220             | 1,135,350               |                           | 851,000                          |                       |                          | 553,000              |                    |
| 350 Fines and Forfeitures                    | 46,000                |                         |                           |                                  |                       |                          |                      | 18,500             |
| 360 Miscellaneous Revenues                   | 252,755               | 346,425                 | 1,500                     | 36,000                           | 1,700                 | 528,000                  | 13,500               | 16,500             |
| 380 Enterprise Operating Revenues            | 118,500               |                         |                           |                                  |                       |                          |                      |                    |
| 390 Other Sources                            |                       | 66,250                  |                           |                                  |                       |                          |                      |                    |
| Subtotal - Anticipated Revenues              | 12,390,883            | 1,568,025               | 676,500                   | 887,000                          | 1,700                 | 8,083,300                | 566,500              | 35,000             |
| Operating Transfers In:                      |                       |                         |                           |                                  |                       |                          |                      |                    |
| From General Fund                            |                       | 1,600,000               |                           | 50,000                           |                       |                          |                      |                    |
| From Special Sales Tax (BBB) Fund            |                       | 58,000                  |                           |                                  |                       |                          |                      |                    |
| From Capital Improvement Fund                |                       | 250,000                 |                           |                                  |                       |                          | 180,000              |                    |
| From Sewer Fund                              | 273,250               |                         |                           |                                  |                       |                          |                      |                    |
| From Solid Waste Fund                        | 206,200               |                         |                           |                                  |                       |                          |                      |                    |
| From Municipal Utilities Fund                | 1,148,400             |                         |                           |                                  |                       |                          |                      |                    |
| Subtotal - Operating Transfers In            | 1,627,850             | 1,908,000               |                           | 50,000                           |                       |                          | 180,000              |                    |
| <b>TOTAL SOURCES OF FUNDS</b>                | 21,072,379            | 3,606,223               | 821,052                   | 1,036,503                        | 42,848                | 21,456,164               | 874,333              | 419,197            |
| Less Unappropriated Fund Bal - Dec 31, 2014  | (5,156,377)           | (2,645)                 | (126,902)                 | (49,503)                         | (1,848)               | (3,479,145)              | (3,533)              | (207,189)          |
| <b>TOTAL MEANS OF FINANCE</b>                | 15,916,002            | 3,603,578               | 694,150                   | 987,000                          | 41,000                | 17,977,019               | 870,800              | 212,008            |

**ORDINANCE 13-26**  
**2014 APPROPRIATION ORDINANCE**  
**(continued)**

|   | Special Revenue Funds |                          |                                |                                |                                |                                | Debt Service Fund - 2002 G. O. Bonds | Total Governmental Funds |                                |
|---|-----------------------|--------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------|--------------------------------|
|   | Urban Renewal Fund    | Sioux River Project Fund | Tax Increment District #1 Fund | Tax Increment District #2 Fund | Tax Increment District #3 Fund | Tax Increment District #5 Fund |                                      |                          | Tax Increment District #6 Fund |
| <b>FUNDS AVAILABLE:</b><br>Estimated Fund Balance Available on 12/31/13 | 211,939               | 66,434                   | (1,992,223)                    | (1,188,271)                    | (219,738)                      | (2,150,792)                    | (811,595)                            | 276,592                  | 15,546,287                     |
| <b>ANTICIPATED REVENUES:</b>  |                       |                          |                                |                                |                                |                                |                                      |                          |                                |
| 310 Taxes   |                       |                          | 260,000                        | 46,500                         | 73,000                         | 7,000                          | 77,250                               | 458,250                  | 17,718,528                     |
| 320 Licenses and Permits  |                       |                          |                                |                                |                                |                                |                                      |                          | 211,400                        |
| 330 Intergovernmental Revenues  |                       | 165,000                  |                                |                                |                                |                                |                                      |                          | 2,367,780                      |
| 340 Charges for Goods and Services                                      |                       |                          |                                |                                |                                |                                |                                      |                          | 3,552,570                      |
| 350 Fines and Forfeitures   |                       |                          |                                |                                |                                |                                |                                      |                          | 64,500                         |
| 360 Miscellaneous Revenues  | 56,650                | 33,330                   | 200                            | 50                             | 50                             | 25                             | 50                                   | 1,000                    | 1,287,735                      |
| 380 Enterprise Operating Revenues                                       |                       |                          |                                |                                |                                |                                |                                      |                          | 118,500                        |
| 390 Other Sources   |                       |                          |                                |                                |                                |                                |                                      |                          | 66,250                         |
| Subtotal - Anticipated Revenues   | 56,650                | 198,330                  | 260,200                        | 46,550                         | 73,050                         | 7,025                          | 77,300                               | 459,250                  | 25,387,263                     |
| <b>Operating Transfers In:</b>  |                       |                          |                                |                                |                                |                                |                                      |                          |                                |
| From General Fund   |                       | 50,000                   |                                |                                |                                |                                |                                      |                          | 1,700,000                      |
| From Special Sales Tax (BBB) Fund                                       |                       |                          |                                |                                |                                |                                |                                      |                          | 58,000                         |
| From Capital Improvement Fund   |                       |                          |                                |                                |                                |                                |                                      |                          | 430,000                        |
| From Sewer Fund   |                       |                          |                                |                                |                                |                                |                                      |                          | 273,250                        |
| From Solid Waste Fund   |                       |                          |                                |                                |                                |                                |                                      |                          | 206,200                        |
| From Municipal Utilities Fund   |                       | 90,000                   |                                |                                |                                |                                |                                      |                          | 1,238,400                      |
| Subtotal - Operating Transfers In                                       |                       | 140,000                  |                                |                                |                                |                                |                                      |                          | 3,905,850                      |
| <b>TOTAL SOURCES OF FUNDS</b>   | 268,589               | 404,764                  | (1,732,023)                    | (1,141,721)                    | (146,688)                      | (2,143,767)                    | (734,295)                            | 735,842                  | 44,839,400                     |
| Less Unappropriated Fund Bal - Dec 31, 2014                             | (224,189)             | (7,194)                  | 1,871,243                      | 1,225,971                      | 160,198                        | 2,230,757                      | 792,545                              | (298,392)                | (3,276,203)                    |
| <b>TOTAL MEANS OF FINANCE</b>   | 44,400                | 397,570                  | 139,220                        | 84,250                         | 13,510                         | 86,990                         | 58,250                               | 437,450                  | 41,563,197                     |

**SECTION III**

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

**SECTION IV**

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

|                                |           |
|--------------------------------|-----------|
| General Fund                   | 3,059,528 |
| Debt Service Fund (G.O. Bonds) | 458,000   |

**SECTION V**

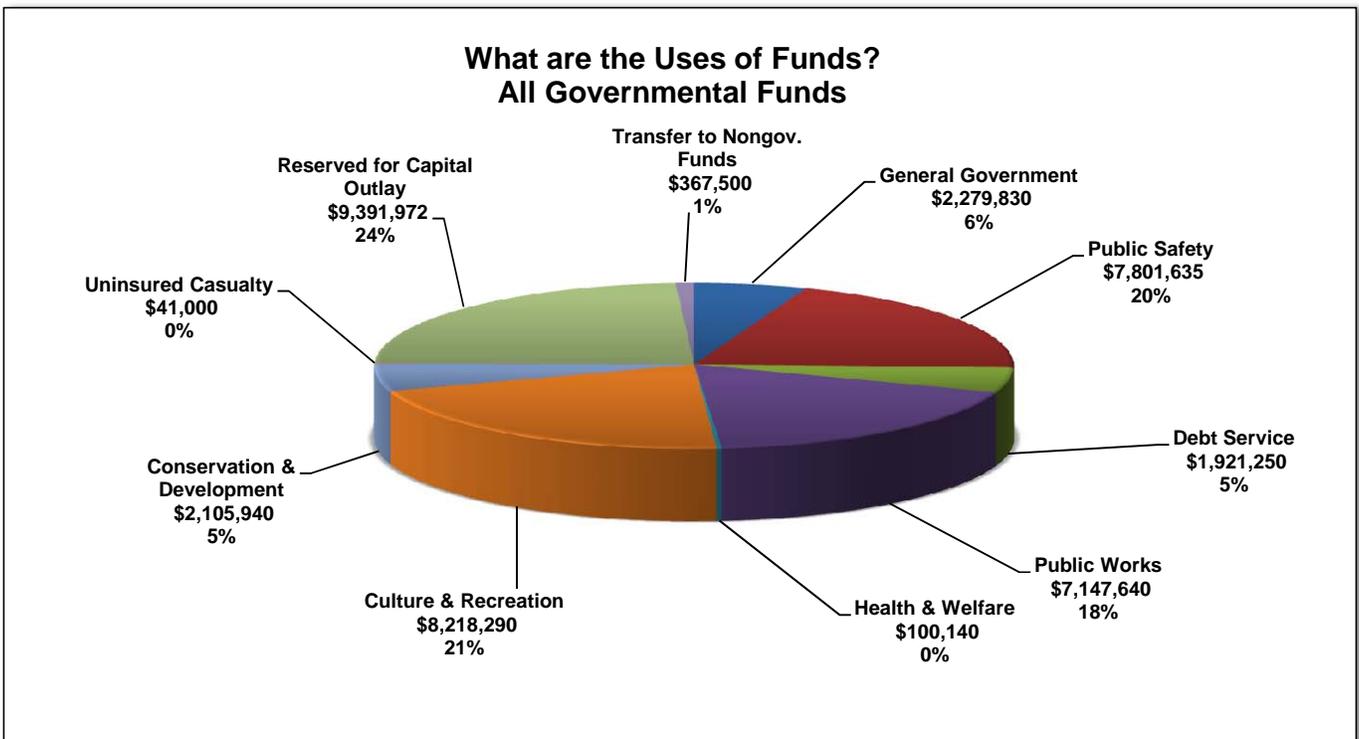
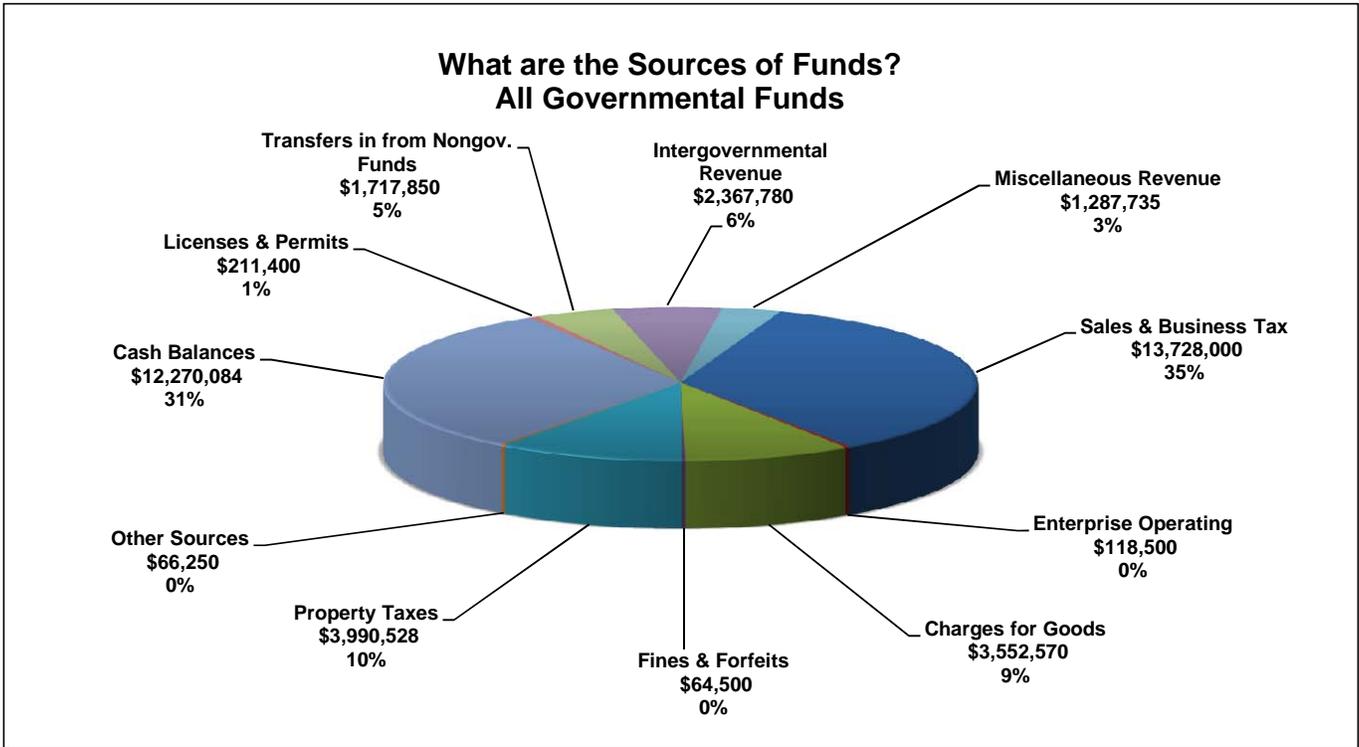
This Ordinance is declared to be for the support of the City Government and its existing public institutions and shall be in full force and effect from and after its passage and publication.

PLACED UPON ITS FIRST READING: September 3, 2013  
 PLACED UPON ITS SECOND READING: September 16, 2013  
 APPROVED AND ADOPTED: September 16, 2013

  
 Steve Thorson  
 Mayor

ATTEST:  
  
 Rochelle M. Ebberts, CPA  
 Finance Officer





**SUMMARY OF ESTIMATED FINANCIAL  
SOURCES AND USES - GOVERNMENTAL FUNDS  
2012-2014**

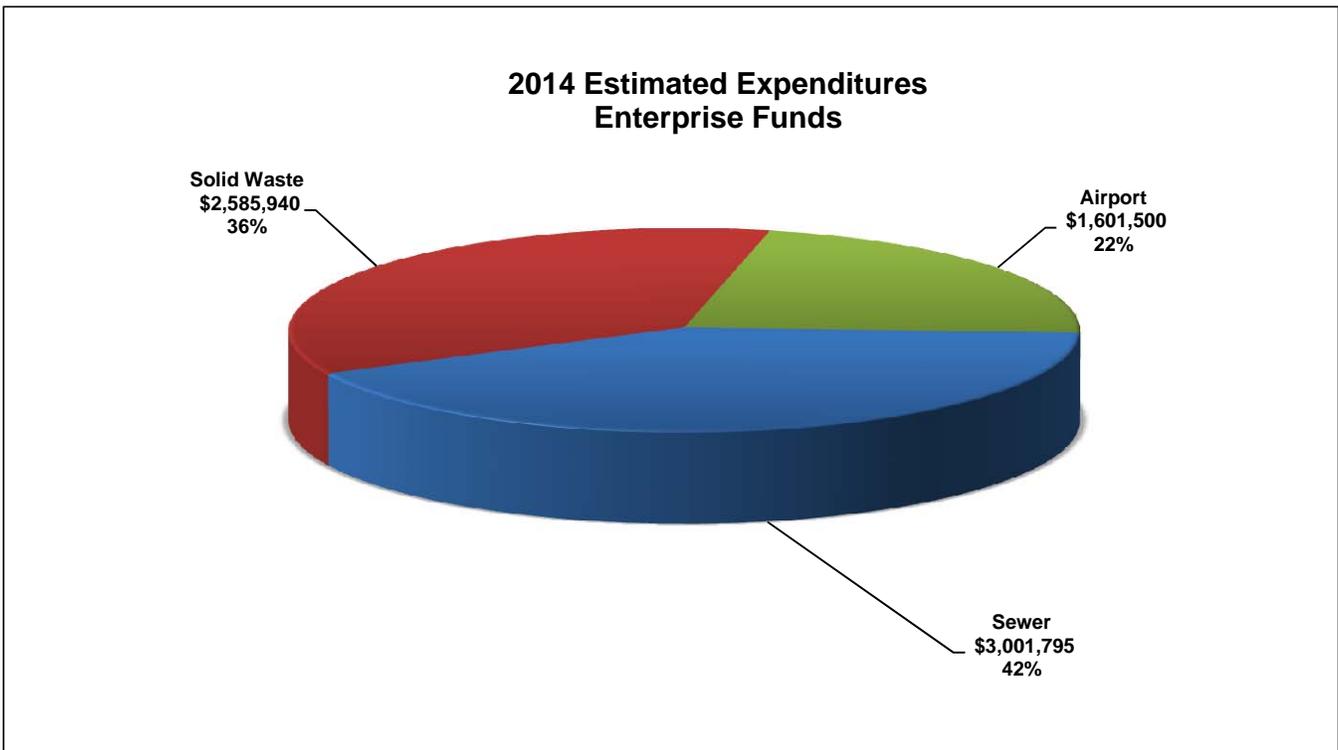
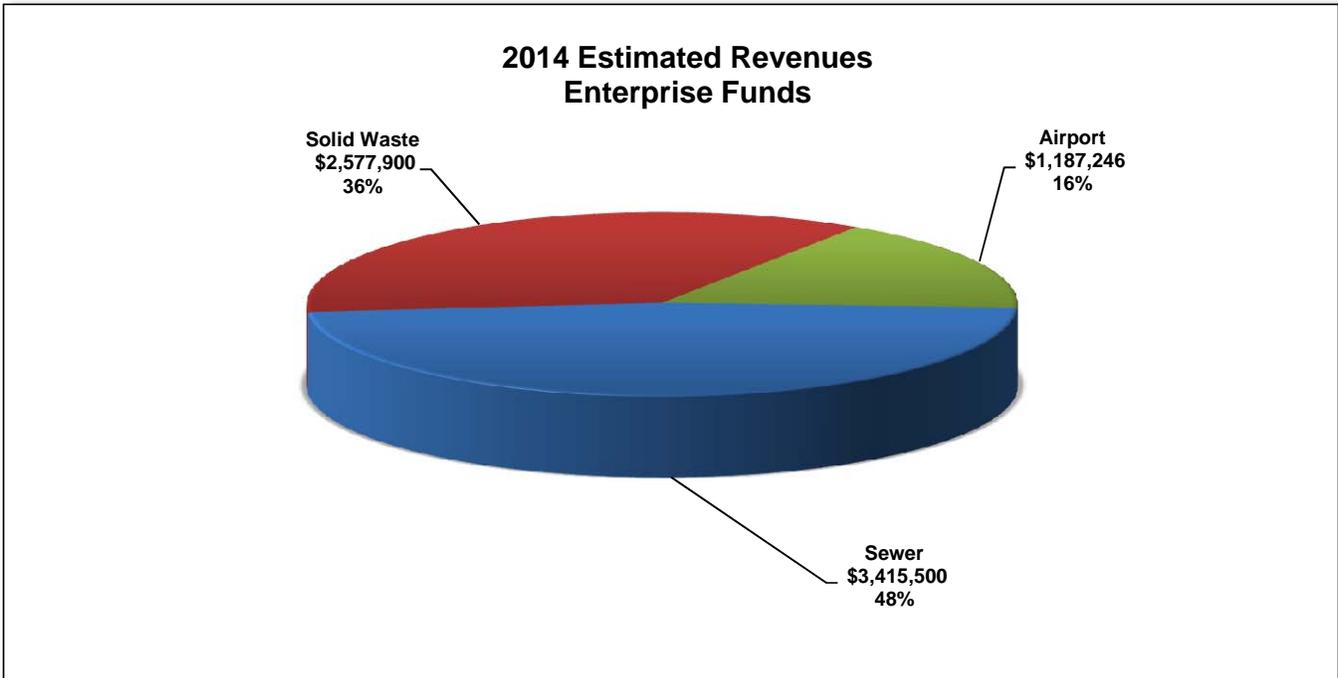
(For Budgetary Purposes Only)

|  | GENERAL FUND      |                   |                    | CAPITAL IMPROVEMENT FUND |                   |                    |
|--|-------------------|-------------------|--------------------|--------------------------|-------------------|--------------------|
|  | 2012<br>ACTUAL    | 2013<br>ESTIMATED | 2014<br>BUDGETED   | 2012<br>ACTUAL           | 2013<br>ESTIMATED | 2014<br>BUDGETED   |
| <b>Financial Sources:</b>  |                   |                   |                    |                          |                   |                    |
| Property Taxes   | 2,808,585         | 2,940,670         | 3,068,528          | -                        | -                 | -                  |
| Sales and Use Taxes  | 6,802,707         | 6,649,155         | 6,336,500          | 6,800,967                | 6,645,068         | 6,336,500          |
| Other Taxes  | 382,436           | 373,896           | 380,000            | -                        | -                 | -                  |
| Licenses and Permits   | 270,640           | 219,696           | 211,400            | -                        | -                 | -                  |
| Intergovernmental Revenues   | 1,166,890         | 1,054,086         | 963,980            | 752,412                  | 126,571           | 1,218,800          |
| Charges for Goods & Services   | 1,026,428         | 1,011,554         | 1,013,220          | -                        | -                 | -                  |
| Fines & Forfeits   | 43,911            | 46,431            | 46,000             | -                        | -                 | -                  |
| Miscellaneous Revenue  | 394,721           | 233,591           | 252,755            | 606,944                  | 672,803           | 528,000            |
| Other Sources  | 103,794           | 120,875           | -                  | 71,258                   | -                 | -                  |
| Enterprise Operating   | 138,765           | 119,298           | 118,500            | -                        | -                 | -                  |
| <b>Total Revenue</b>   | <b>13,138,877</b> | <b>12,769,252</b> | <b>12,390,883</b>  | <b>8,231,581</b>         | <b>7,444,442</b>  | <b>8,083,300</b>   |
| <b>Expenditures:</b>   |                   |                   |                    |                          |                   |                    |
| General Government   | 1,758,635         | 1,887,637         | 2,279,830          | -                        | -                 | -                  |
| Public Safety  | 5,986,428         | 6,392,946         | 6,806,835          | 1,802,544                | 1,083,280         | 124,000            |
| Public Works   | 2,666,895         | 2,695,995         | 2,743,640          | 2,708,519                | 1,296,466         | 4,404,000          |
| Health and Welfare   | 51,181            | 87,645            | 100,140            | -                        | -                 | -                  |
| Culture and Recreation   | 942,260           | 995,883           | 989,245            | 568,255                  | 2,926,333         | 2,359,100          |
| Conservation and Development   | 262,441           | 301,920           | 301,470            | 142,438                  | 826,553           | 925,000            |
| Debt Service   | -                 | -                 | -                  | 1,504,185                | 1,138,460         | 1,101,580          |
| Contributions to Other Governments   | -                 | -                 | -                  | -                        | -                 | -                  |
| Uninsured Casualty   | -                 | -                 | -                  | -                        | -                 | -                  |
| Other  | -                 | -                 | -                  | -                        | -                 | -                  |
| <b>Total Expenditures</b>  | <b>11,667,840</b> | <b>12,362,026</b> | <b>13,221,160</b>  | <b>6,725,941</b>         | <b>7,271,092</b>  | <b>8,913,680</b>   |
| Excess of Revenues Over<br>(Under) Expenditures                                      | 1,471,037         | 407,226           | (830,277)          | 1,505,640                | 173,350           | (830,380)          |
| <b>Other Financing Sources (Uses):</b>   |                   |                   |                    |                          |                   |                    |
| Operating Transfers In   | 1,653,200         | 1,622,400         | 1,627,850          | -                        | -                 | -                  |
| Operating Transfers Out  | (1,676,000)       | (1,715,000)       | (1,850,000)        | (320,000)                | (520,000)         | (647,500)          |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(22,800)</b>   | <b>(92,600)</b>   | <b>(222,150)</b>   | <b>(320,000)</b>         | <b>(520,000)</b>  | <b>(647,500)</b>   |
| <b>Excess of Revenues and Other Sources<br/>Over (Under) Expenditures and (Uses)</b> | <b>1,448,237</b>  | <b>314,626</b>    | <b>(1,052,427)</b> | <b>1,185,640</b>         | <b>(346,650)</b>  | <b>(1,477,880)</b> |
| January 1 Fund Balance/Resources Available   | 5,790,703         | 7,238,940         | 7,553,566          | 20,535,436               | 21,721,076        | 21,374,426         |
| <b>Fund Balance - December 31</b>  | <b>7,238,940</b>  | <b>7,553,566</b>  | <b>6,501,139</b>   | <b>21,721,076</b>        | <b>21,374,426</b> | <b>19,896,546</b>  |

**SUMMARY OF ESTIMATED FINANCIAL  
SOURCES AND USES - GOVERNMENTAL FUNDS  
2012-2014**

(For Budgetary Purposes Only)

| NONMAJOR GOVERNMENTAL FUNDS |                    |                    | TOTAL GOVERNMENTAL FUNDS |                   |                    |
|-----------------------------|--------------------|--------------------|--------------------------|-------------------|--------------------|
| 2012                        | 2013               | 2014               | 2012                     | 2013              | 2014               |
| ACTUAL                      | ESTIMATED          | BUDGETED           | ACTUAL                   | ESTIMATED         | BUDGETED           |
| 855,875                     | 895,779            | 922,000            | 3,664,460                | 3,836,449         | 3,990,528          |
| 698,051                     | 685,274            | 675,000            | 14,301,725               | 13,979,497        | 13,348,000         |
| 180,583                     | -                  | -                  | 563,019                  | 373,896           | 380,000            |
| -                           | -                  | -                  | 270,640                  | 219,696           | 211,400            |
| 160,222                     | 196,919            | 185,000            | 2,079,524                | 1,377,576         | 2,367,780          |
| 2,196,371                   | 2,407,013          | 2,539,350          | 3,222,799                | 3,418,567         | 3,552,570          |
| 18,558                      | 18,612             | 18,500             | 62,469                   | 65,043            | 64,500             |
| 631,348                     | 456,959            | 506,980            | 1,633,013                | 1,363,353         | 1,287,735          |
| 6,821                       | 814                | 66,250             | 181,873                  | 121,689           | 66,250             |
| -                           | -                  | -                  | 138,765                  | 119,298           | 118,500            |
| <b>4,747,829</b>            | <b>4,661,370</b>   | <b>4,913,080</b>   | <b>26,118,287</b>        | <b>24,875,064</b> | <b>25,387,263</b>  |
| -                           | -                  | -                  | 1,758,635                | 1,887,637         | 2,279,830          |
| 727,857                     | 728,749            | 870,800            | 8,516,829                | 8,204,975         | 7,801,635          |
| -                           | -                  | -                  | 5,375,414                | 3,992,461         | 7,147,640          |
| -                           | -                  | -                  | 51,181                   | 87,645            | 100,140            |
| 3,816,326                   | 4,305,176          | 4,671,295          | 5,326,841                | 8,227,392         | 8,019,640          |
| 768,369                     | 882,265            | 879,470            | 1,173,248                | 2,010,738         | 2,105,940          |
| 864,475                     | 816,221            | 819,670            | 2,368,660                | 1,954,681         | 1,921,250          |
| -                           | -                  | -                  | -                        | -                 | -                  |
| 545                         | 27,587             | 41,000             | 545                      | 27,587            | 41,000             |
| 188,885                     | 194,550            | 198,650            | 188,885                  | 194,550           | 198,650            |
| <b>6,366,457</b>            | <b>6,954,548</b>   | <b>7,480,885</b>   | <b>24,760,238</b>        | <b>26,587,666</b> | <b>29,615,725</b>  |
| (1,618,628)                 | (2,293,178)        | (2,567,805)        | 1,358,049                | (1,712,602)       | (4,228,462)        |
| 1,779,000                   | 2,123,000          | 2,278,000          | 3,432,200                | 3,745,400         | 3,905,850          |
| (58,000)                    | (58,000)           | (58,000)           | (2,054,000)              | (2,293,000)       | (2,555,500)        |
| <b>1,721,000</b>            | <b>2,065,000</b>   | <b>2,220,000</b>   | <b>1,378,200</b>         | <b>1,452,400</b>  | <b>1,350,350</b>   |
| <b>102,372</b>              | <b>(228,178)</b>   | <b>(347,805)</b>   | <b>2,736,249</b>         | <b>(260,202)</b>  | <b>(2,878,112)</b> |
| (4,587,811)                 | (4,485,439)        | (4,713,617)        | 21,738,328               | 24,474,577        | 24,214,375         |
| <b>(4,485,439)</b>          | <b>(4,713,617)</b> | <b>(5,061,422)</b> | <b>24,474,577</b>        | <b>24,214,375</b> | <b>21,336,263</b>  |



**STATEMENT OF ESTIMATED REVENUES AND EXPENDITURES**  
**ALL ENTERPRISE FUNDS**  
**2012-2014**  
(For Budgetary Purposes Only)

|   | SEWER             |                   |                   | SOLID WASTE      |                   |                  |
|---|-------------------|-------------------|-------------------|------------------|-------------------|------------------|
|   | 2012<br>ACTUAL    | 2013<br>ESTIMATED | 2014<br>BUDGET    | 2012<br>ACTUAL   | 2013<br>ESTIMATED | 2014<br>BUDGET   |
| <b>Operating Revenue:</b>               |                   |                   |                   |                  |                   |                  |
| Charges for Services                    | 3,357,926         | 3,420,478         | 3,329,500         | 2,261,478        | 2,324,372         | 2,258,000        |
| Total Operating Revenue                 | 3,357,926         | 3,420,478         | 3,329,500         | 2,261,478        | 2,324,372         | 2,258,000        |
| <b>Operating Expenses:</b>              |                   |                   |                   |                  |                   |                  |
| Personal Services                       | 924,322           | 964,935           | 1,025,470         | 968,686          | 1,039,271         | 1,096,160        |
| Other Operating Charges                 | 600,013           | 724,246           | 748,810           | 598,024          | 574,410           | 631,080          |
| Depreciation                            | 1,463,220         | 1,463,000         | 1,463,000         | 461,241          | 461,000           | 461,000          |
| Total Operating Expenses                | 2,987,555         | 3,152,181         | 3,237,280         | 2,027,951        | 2,074,681         | 2,188,240        |
| <b>Operating Income (Loss)</b>          | <b>370,371</b>    | <b>268,297</b>    | <b>92,220</b>     | <b>233,527</b>   | <b>249,691</b>    | <b>69,760</b>    |
| <b>Nonoperating Revenue (Expense):</b>  |                   |                   |                   |                  |                   |                  |
| Miscellaneous                           | 16,777            | 5,050             | 5,000             | 55,620           | 35,355            | 15,200           |
| Interest Revenues                       | 78,378            | 78,168            | 81,000            | 11,005           | 8,567             | 8,300            |
| Interest Expense                        | (415,969)         | (390,900)         | (367,640)         | -                | -                 | -                |
| Other Sources (Uses)                    | 17,292            | (60,000)          | (60,000)          | 15,078           | (13,731)          | 161,400          |
| Total Nonoperating Rev. (Expense)       | (303,522)         | (367,682)         | (341,640)         | 81,703           | 30,191            | 184,900          |
| <b>Income Before Operating Transfer</b> | <b>66,849</b>     | <b>(99,385)</b>   | <b>(249,420)</b>  | <b>315,230</b>   | <b>279,882</b>    | <b>254,660</b>   |
| Operating Transfer In                   | -                 | -                 | -                 | -                | -                 | -                |
| Operating Transfer Out                  | (260,700)         | (266,540)         | (273,250)         | (174,100)        | (207,460)         | (206,200)        |
| Capital Contributions                   | 782,182           | -                 | -                 | -                | -                 | -                |
| <b>Net Income (Loss)</b>                | <b>588,331</b>    | <b>(365,925)</b>  | <b>(522,670)</b>  | <b>141,130</b>   | <b>72,422</b>     | <b>48,460</b>    |
| Net Assets, January 1st                 | 57,121,366        | 57,709,697        | 57,343,772        | 8,280,108        | 8,421,238         | 8,493,660        |
| <b>Net Assets, December 31st</b>        | <b>57,709,697</b> | <b>57,343,772</b> | <b>56,821,102</b> | <b>8,421,238</b> | <b>8,493,660</b>  | <b>8,542,120</b> |

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

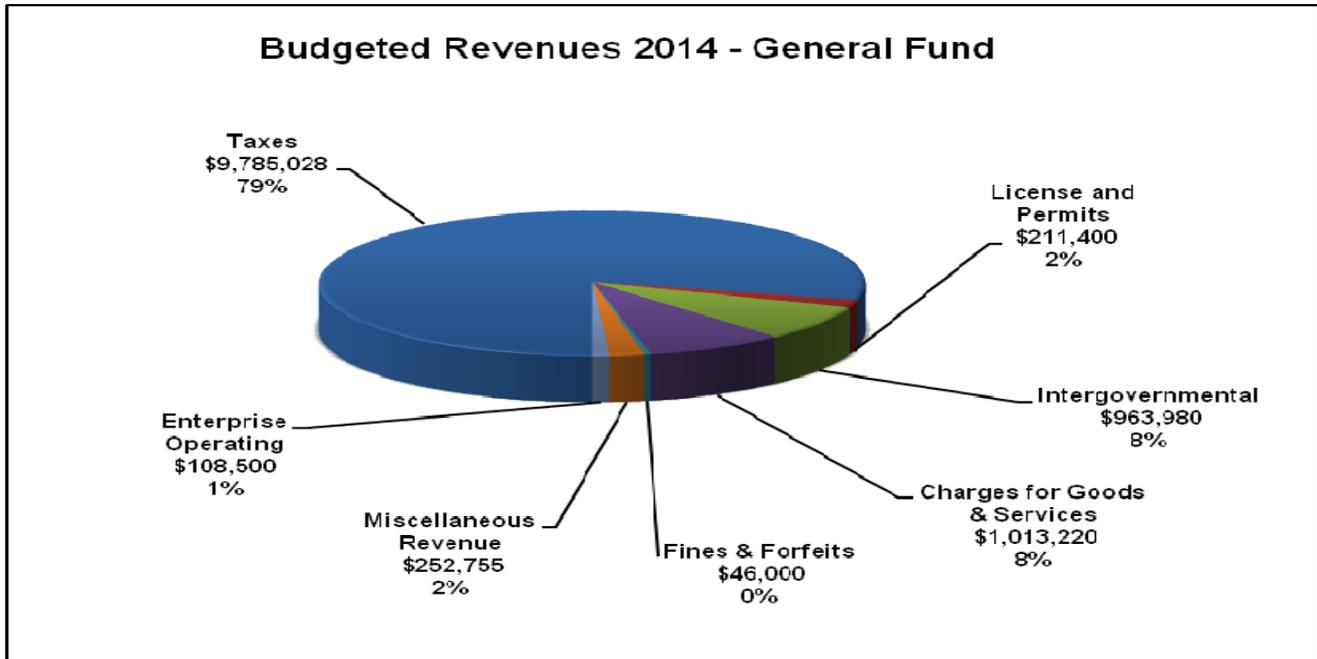
**STATEMENT OF ESTIMATED REVENUES AND EXPENDITURES**  
**ALL ENTERPRISE FUNDS**  
**2012-2014**  
(For Budgetary Purposes Only)

|   | AIRPORT           |                   |                   | TOTAL ENTERPRISE FUNDS |                   |                   |
|---|-------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
|   | 2012<br>ACTUAL    | 2013<br>ESTIMATED | 2014<br>BUDGET    | 2012<br>ACTUAL         | 2013<br>ESTIMATED | 2014<br>BUDGET    |
| <b>Operating Revenue:</b>               |                   |                   |                   |                        |                   |                   |
| Charges for Services                    | 119,981           | 135,240           | 100,246           | 5,739,385              | 5,880,090         | 5,687,746         |
| Total Operating Revenue                 | 119,981           | 135,240           | 100,246           | 5,739,385              | 5,880,090         | 5,687,746         |
| <b>Operating Expenses:</b>              |                   |                   |                   |                        |                   |                   |
| Personal Services                       | 211,161           | 216,578           | 235,050           | 2,104,169              | 2,220,784         | 2,356,680         |
| Other Operating Charges                 | 162,370           | 180,094           | 186,450           | 1,360,407              | 1,478,750         | 1,566,340         |
| Depreciation                            | 347,023           | 347,000           | 347,000           | 2,271,484              | 2,271,000         | 2,271,000         |
| Total Operating Expenses                | 720,554           | 743,672           | 768,500           | 5,736,060              | 5,970,534         | 6,194,020         |
| <b>Operating Income (Loss)</b>          | <b>(600,573)</b>  | <b>(608,432)</b>  | <b>(668,254)</b>  | <b>3,325</b>           | <b>(90,444)</b>   | <b>(506,274)</b>  |
| <b>Nonoperating Revenue (Expense):</b>  |                   |                   |                   |                        |                   |                   |
| Miscellaneous                           | -                 | 25                | -                 | 72,397                 | 40,430            | 20,200            |
| Interest Revenues                       | -                 | -                 | -                 | 89,383                 | 86,735            | 89,300            |
| Interest Expense                        | -                 | -                 | -                 | (415,969)              | (390,900)         | (367,640)         |
| Other Sources (Uses)                    | (109,986)         | 6,032             | 7,000             | (77,616)               | (67,699)          | 108,400           |
| Total Nonoperating Rev. (Expense)       | (109,986)         | 6,057             | 7,000             | (331,805)              | (331,434)         | (149,740)         |
| <b>Income Before Operating Transfer</b> | <b>(710,559)</b>  | <b>(602,375)</b>  | <b>(661,254)</b>  | <b>(328,480)</b>       | <b>(421,878)</b>  | <b>(656,014)</b>  |
| Operating Transfer In                   | 365,000           | 260,000           | 367,500           | 365,000                | 260,000           | 367,500           |
| Operating Transfer Out                  | -                 | -                 | -                 | (434,800)              | (474,000)         | (479,450)         |
| Capital Contributions                   | 8,220,484         | (100,094)         | 712,500           | 9,002,666              | (100,094)         | 712,500           |
| <b>Net Income (Loss)</b>                | <b>7,874,925</b>  | <b>(442,469)</b>  | <b>418,746</b>    | <b>8,604,386</b>       | <b>(735,972)</b>  | <b>(55,464)</b>   |
| Net Assets, January 1st                 | 12,218,375        | 20,093,300        | 19,650,831        | 77,619,849             | 86,224,235        | 85,488,263        |
| <b>Net Assets, December 31st</b>        | <b>20,093,300</b> | <b>19,650,831</b> | <b>20,069,577</b> | <b>86,224,235</b>      | <b>85,488,263</b> | <b>85,432,799</b> |

**OBJECTS OF EXPENDITURES  
ALL FUNDS  
YEAR ENDING DECEMBER 31, 2014**

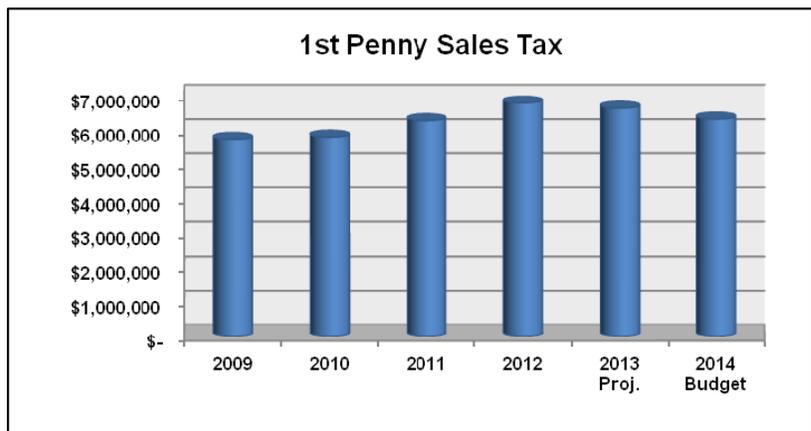
|   | <b>PERSONAL<br/>SERVICES</b> | <b>OTHER<br/>EXPENDITURES</b> | <b>CAPITAL<br/>OUTLAY</b> | <b>DEBT<br/>SERVICE</b> | <b>TOTAL</b>      |
|---|------------------------------|-------------------------------|---------------------------|-------------------------|-------------------|
| <b>GENERAL FUND:</b>                    |                              |                               |                           |                         |                   |
| Mayor and City Council                  | 217,350                      | 55,200                        | 1,500                     | -                       | 274,050           |
| Contingency Account                     | -                            | 300,000                       | -                         | -                       | 300,000           |
| Attorney                                | 150,870                      | 12,350                        | -                         | -                       | 163,220           |
| Finance Office                          | 478,150                      | 103,540                       | 10,000                    | -                       | 591,690           |
| Civil Service                           | 970                          | 7,950                         | -                         | -                       | 8,920             |
| Contributions to External Organizations | -                            | 168,400                       | -                         | -                       | 168,400           |
| Information Technology                  | 62,390                       | 9,720                         | -                         | -                       | 72,110            |
| General Government Buildings-City Hall  | -                            | 63,830                        | 32,500                    | -                       | 96,330            |
| Engineering Department                  | 531,100                      | 68,010                        | 6,000                     | -                       | 605,110           |
| Police Department                       | 2,889,650                    | 459,500                       | 168,515                   | -                       | 3,517,665         |
| Fire Fighting                           | 528,360                      | 387,940                       | 93,500                    | -                       | 1,009,800         |
| Ambulance                               | 2,120,720                    | 146,650                       | 12,000                    | -                       | 2,279,370         |
| Street Department                       | 834,620                      | 523,270                       | 243,000                   | -                       | 1,600,890         |
| Snow Removal                            | 58,320                       | 355,320                       | -                         | -                       | 413,640           |
| Street Lighting                         | -                            | 479,850                       | -                         | -                       | 479,850           |
| Water Resources                         | -                            | 62,290                        | -                         | -                       | 62,290            |
| Cemetery                                | 147,130                      | 27,340                        | 12,500                    | -                       | 186,970           |
| Mosquito Control                        | 15,000                       | 75,140                        | 10,000                    | -                       | 100,140           |
| Forestry                                | 166,650                      | 27,135                        | 750                       | -                       | 194,535           |
| Library                                 | 644,650                      | 150,060                       | -                         | -                       | 794,710           |
| Building Services                       | 264,660                      | 28,210                        | 8,600                     | -                       | 301,470           |
| Transfers                               | -                            | 1,850,000                     | -                         | -                       | 1,850,000         |
| <b>TOTAL GENERAL FUND</b>               | <b>9,110,590</b>             | <b>5,361,705</b>              | <b>598,865</b>            | <b>-</b>                | <b>15,071,160</b> |
| <b>SPECIAL REVENUE FUNDS:</b>           |                              |                               |                           |                         |                   |
| Park and Recreation                     | 2,250,600                    | 950,410                       | 257,225                   | 89,010                  | 3,547,245         |
| Special 1% Sales Tax (BBB)              | -                            | 694,150                       | -                         | -                       | 694,150           |
| Community Recreation Center             | 586,880                      | 303,520                       | 46,600                    | -                       | 937,000           |
| Casualty Reserve                        | -                            | 41,000                        | -                         | -                       | 41,000            |
| Capital Improvement Fund                | -                            | 647,500                       | 7,812,100                 | 1,101,580               | 9,561,180         |
| E-911 Emergency                         | 742,770                      | 122,930                       | 5,100                     | -                       | 870,800           |
| Library Fines                           | -                            | 58,550                        | 128,500                   | -                       | 187,050           |
| Urban Renewal Fund                      | 3,250                        | 37,650                        | 3,500                     | -                       | 44,400            |
| Sioux River Watershed Project           | 114,250                      | 283,320                       | -                         | -                       | 397,570           |
| Tax Increment District #1               | -                            | -                             | -                         | 139,220                 | 139,220           |
| Tax Increment District #2               | -                            | -                             | -                         | 84,250                  | 84,250            |
| Tax Increment District #3               | -                            | -                             | -                         | 13,510                  | 13,510            |
| Tax Increment District #5               | -                            | -                             | -                         | 86,990                  | 86,990            |
| Tax Increment District #6               | -                            | -                             | -                         | 58,250                  | 58,250            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>      | <b>3,697,750</b>             | <b>3,139,030</b>              | <b>8,253,025</b>          | <b>1,572,810</b>        | <b>16,662,615</b> |
| <b>DEBT SERVICE FUNDS</b>               |                              |                               |                           |                         |                   |
| GO Bonds 2002                           | -                            | -                             | -                         | 437,450                 | 437,450           |
| <b>TOTAL DEBT SERVICE FUNDS</b>         | <b>-</b>                     | <b>-</b>                      | <b>-</b>                  | <b>437,450</b>          | <b>437,450</b>    |
| <b>CAPITAL PROJECT FUNDS</b>            |                              |                               |                           |                         |                   |
| <b>ENTERPRISE FUNDS</b>                 |                              |                               |                           |                         |                   |
| Sewer                                   | 1,025,470                    | 1,082,060                     | 526,625                   | 367,640                 | 3,001,795         |
| Solid Waste                             | 1,096,160                    | 972,280                       | 517,500                   | -                       | 2,585,940         |
| Airport                                 | 235,050                      | 186,450                       | 1,180,000                 | -                       | 1,601,500         |
| <b>TOTAL ENTERPRISE FUNDS</b>           | <b>2,356,680</b>             | <b>2,240,790</b>              | <b>2,224,125</b>          | <b>367,640</b>          | <b>7,189,235</b>  |
| <b>GRAND TOTAL - ALL FUNDS</b>          | <b>15,165,020</b>            | <b>10,741,525</b>             | <b>11,076,015</b>         | <b>2,377,900</b>        | <b>39,360,460</b> |

### Analysis of Major Revenue Sources – General Fund



#### Sales Tax:

The 1<sup>st</sup> penny sales tax represents 51.1% of budgeted General Fund revenues. This sales tax is imposed on a wide variety of transactions including retail sales of goods and services, rental payments, contracting sales, and hotel and restaurant sales. The tax is collected by businesses and remitted to the State monthly. The State apportions the tax to the local governmental entities approximately twice a month.

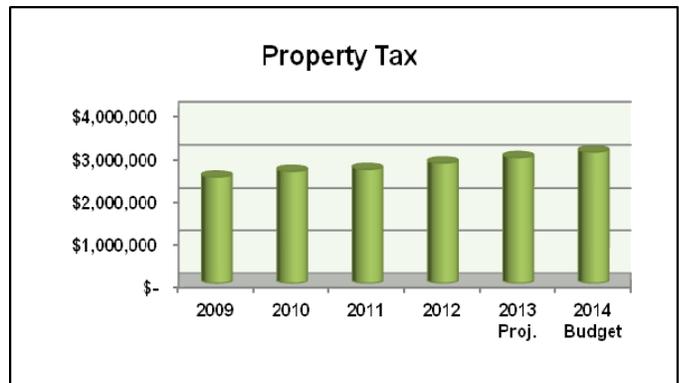


Sales tax revenue projections for 2013 show a decrease from the previous year actual collections as demonstrated by the graphic above. Factors that influence the receipts include retail sales, population, farm economy, and consumer price index. Based on projections, budgeted 2014 sales tax revenues are forecast show a slight decrease from the estimated 2013 sales tax revenues.

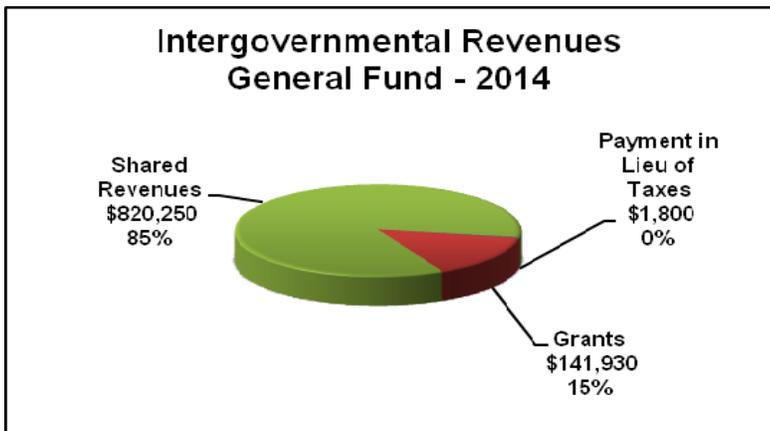
**Property Tax:**

Property taxes represent approximately 24.8% of budgeted General Fund revenues. The City's property tax is levied based upon 85% of the full value of property as determined by the Codington County Director of Equalization. Taxes are collected by the County and are remitted to the City monthly.

The 2014 tax rate decreased by .007 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.

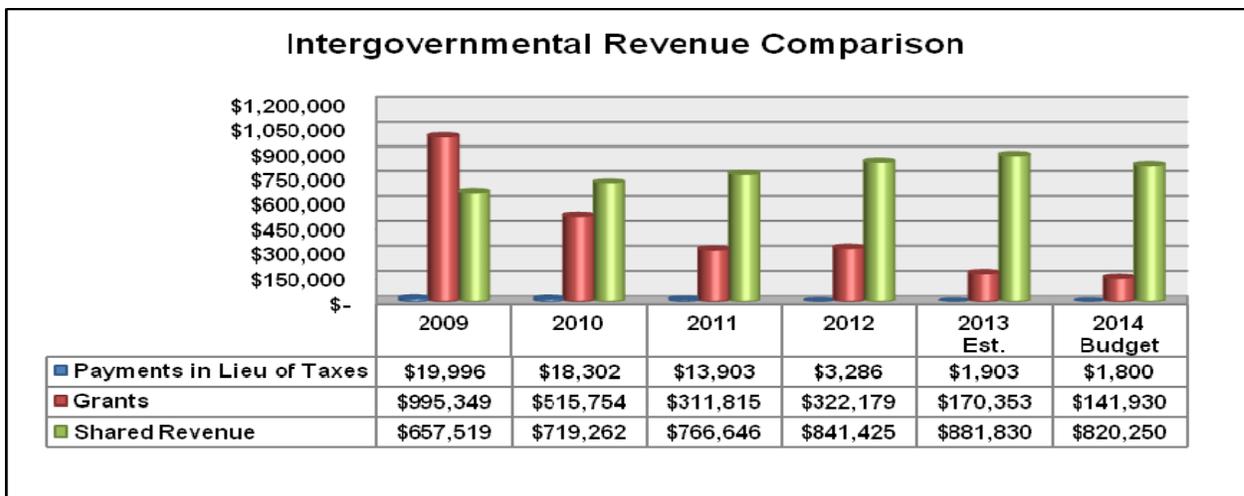


**Intergovernmental Revenue:**



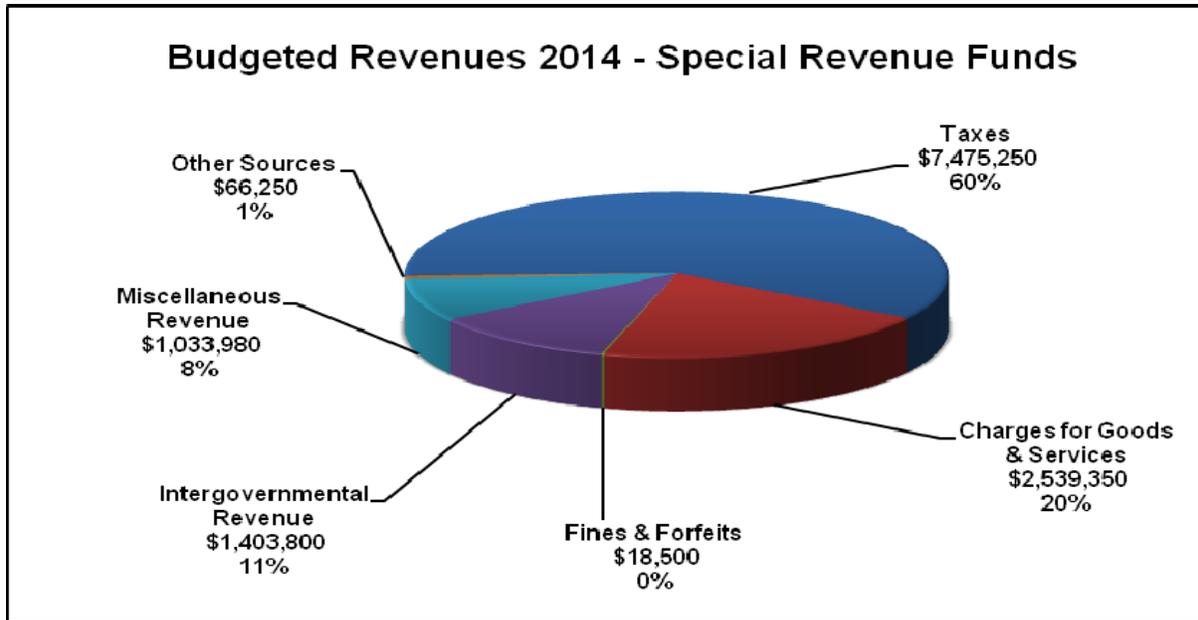
Intergovernmental revenues make up approximately 7.8% of total budgeted General Fund revenues. Items included in this category are revenues received from other governments in the form of grants, shared revenues, and payments in lieu of taxes. Grants are contributions made to the City by another governmental level or unit. Shared revenues are those which are levied by one government but shared, usually in proportion to the amounts collected, with another unit of government or class of governments.<sup>1</sup> Payments in lieu of taxes are payments made by another governmental jurisdiction to the City in lieu

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



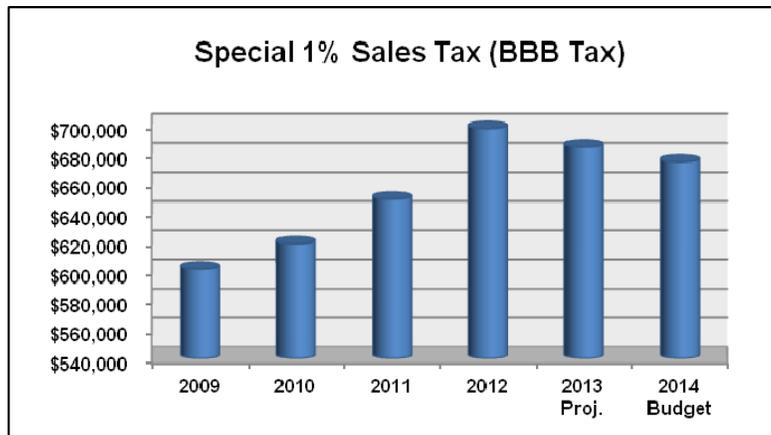
<sup>1</sup> Motor vehicle registration fees are shared with the City pursuant to state law.

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



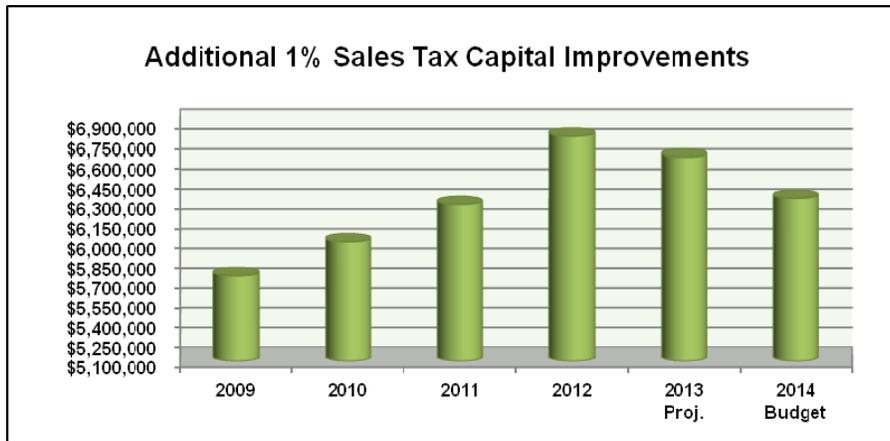
**BBB 1% Sales Tax:**

The BBB 1% Sales Tax, also referred to as the Bed, Board, and Booze Tax, accounts for approximately 5.4% of the total budgeted revenues of the Special Revenue Funds. This 1% tax is assessed on lodging, alcoholic beverage, prepared food and admissions. Pursuant to South Dakota Codified Laws the use of the revenues is restricted for land acquisition, architectural fees, construction costs, payments for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operations of such facilities and the promotion and advertising of the City. The tax is collected by businesses, remitted to the state, which then remits the revenues to the City twice monthly. The 2014 budget is expected to remain stable staying the same as the 2013 projected amount which is consistent with the slow recovery of the economy.



**Capital Improvement 1% Sales Tax:**

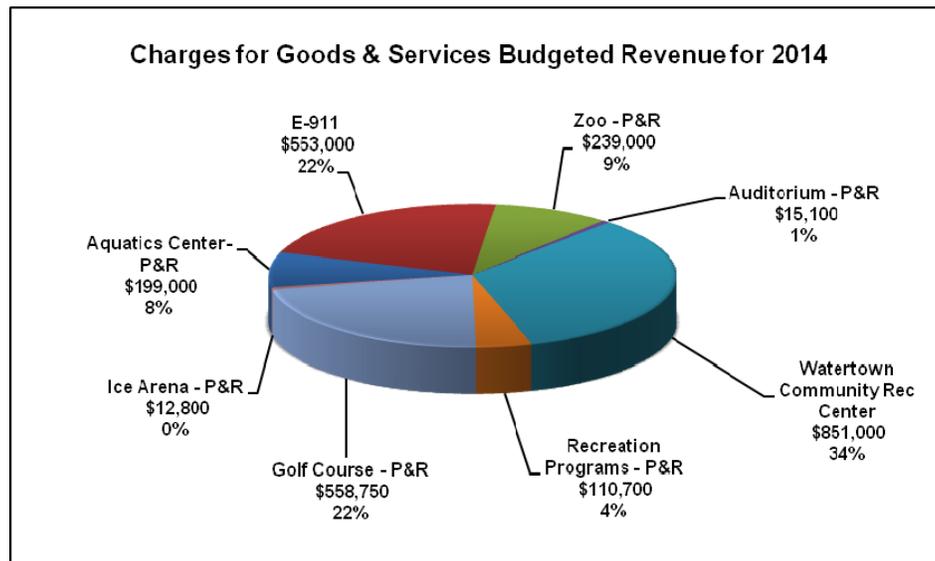
The Capital Improvement Sales Tax is budgeted to generate \$6,336,500 in 2014. This tax represents 48.8% of the total revenues for the Special Revenue Funds. The use of these tax dollars is restricted for land acquisition, debt retirement, and the costs involved in capital improvement projects. The tax, which is imposed on goods and services is collected by businesses and remitted to the state which, in turn, remits the tax dollars to the City twice monthly.



Based on projections, revenues from the Capital Improvement Sales Tax are anticipated to increase in 2014 by approximately 3.8% from the 2013 budget. This modest increase is due to the uncertainty of the national economy. Local factors that influence the tax include retail sales, the general and farm economy, and the consumer price index.

**Charges for Goods and Services:**

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



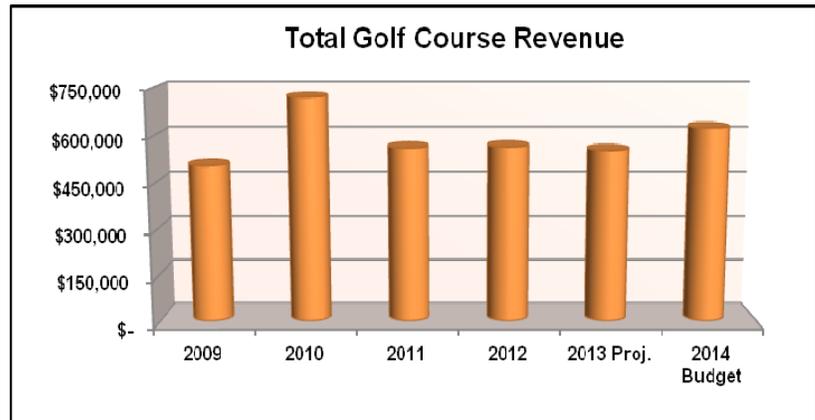
user fees. Revenues in this category make up approximately 20.3% of the total revenues of Special Revenue Funds. As depicted on the adjacent graph, the majority of the Charges for Goods and Services are generated by the Community Recreation Center (Rec. Center), Golf Course, and the E-911 Fund.

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

and fitness classes. Participants may pay an annual rate or pay for each use. Revenues for the Rec Center have increased in recent years as membership has continued to grow.

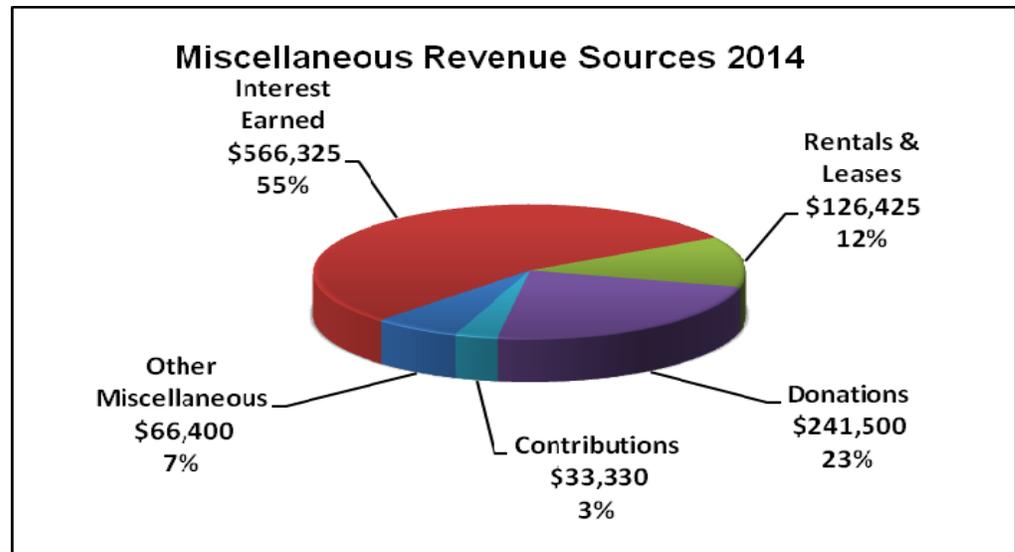
The E-911 Fund manages the Revenues and Expenditures that are related to operating the Public Safety Answering Point (PSAP) for the City of Watertown. The surrounding counties that contract with Watertown's PSAP contribute a portion of their surcharge revenue to the City.

The Golf Course is budgeted to generate approximately 22.0% of the total Charges for Goods and Services revenue for the Special Revenue Funds. The 2014 budgeted revenues are based on the conservative assumption that the market for new memberships has been nearly saturated. Factors that can affect expected results include weather, competition for customers from other area courses, and the general economy.



**Miscellaneous Revenue:**

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



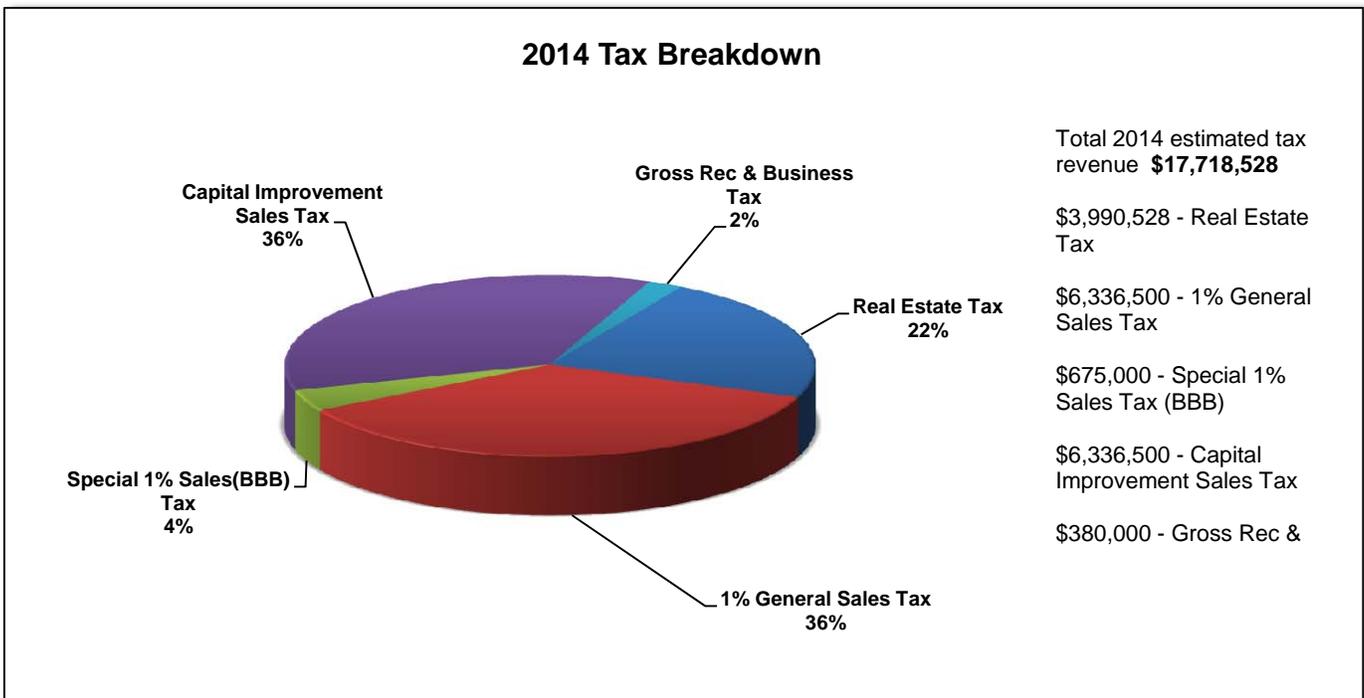
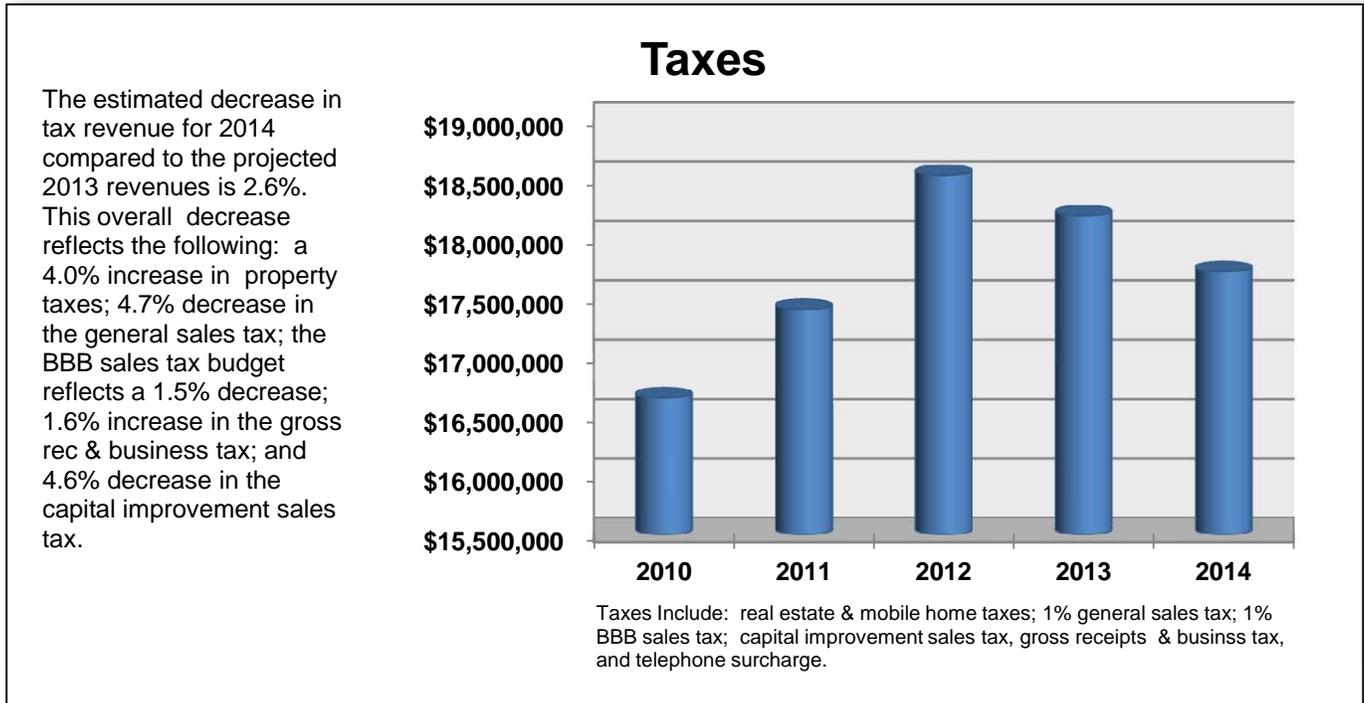
The City takes a conservative approach to budgeting revenue from donated sources. Budgeted donations are generally those that are considered to be committed funds.

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

## REVENUE TRENDS

### ALL GOVERNMENTAL FUNDS

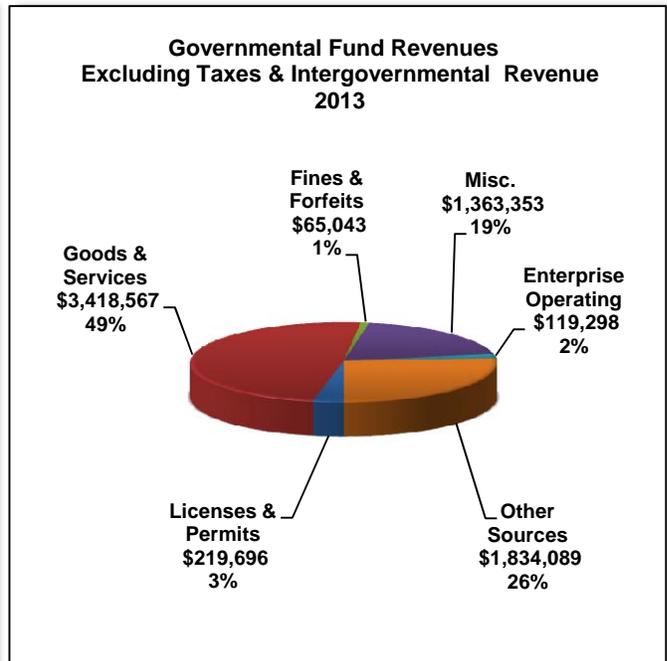
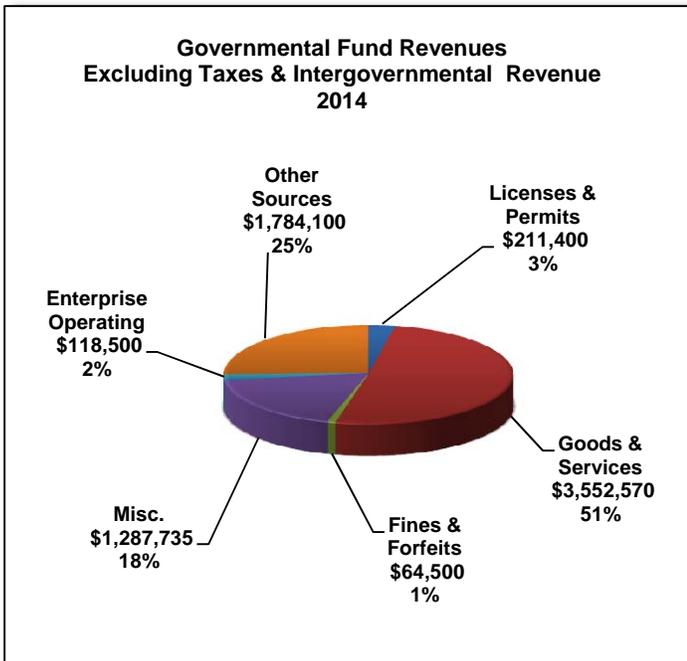
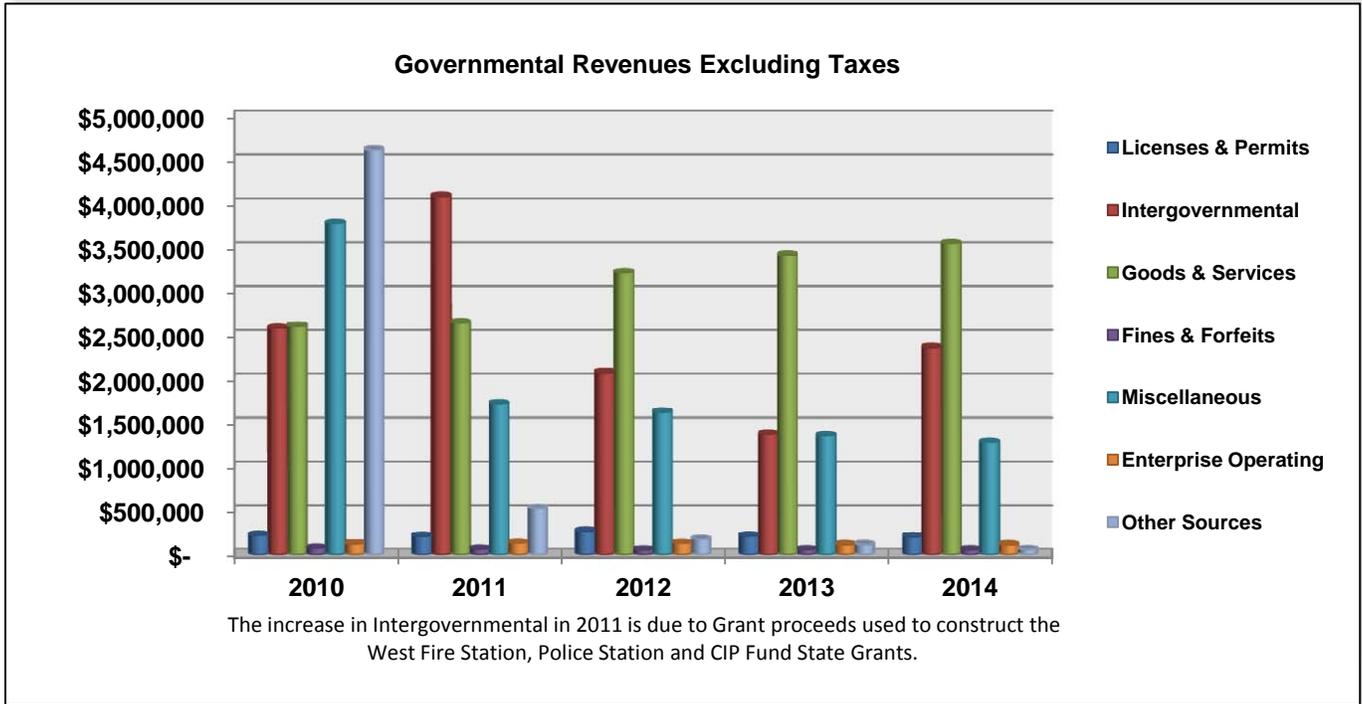
(Excluding transfers between governmental funds)



## REVENUE TRENDS

### ALL GOVERNMENTAL FUNDS

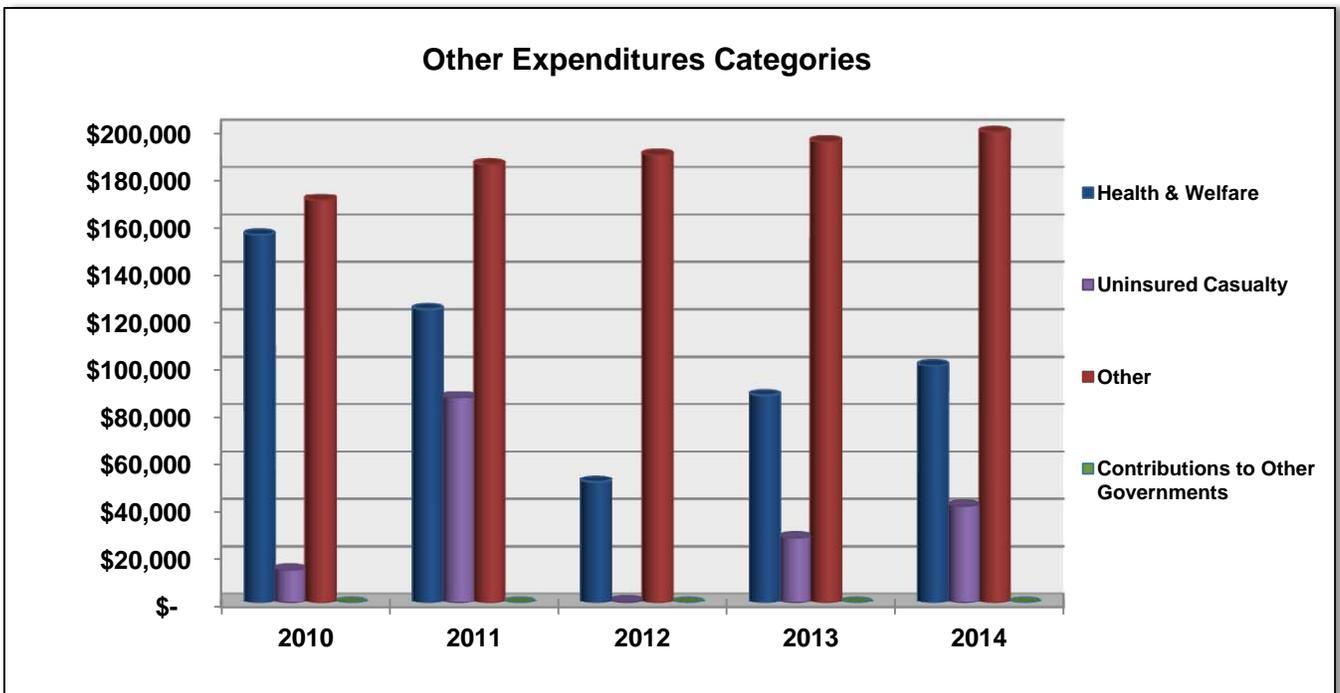
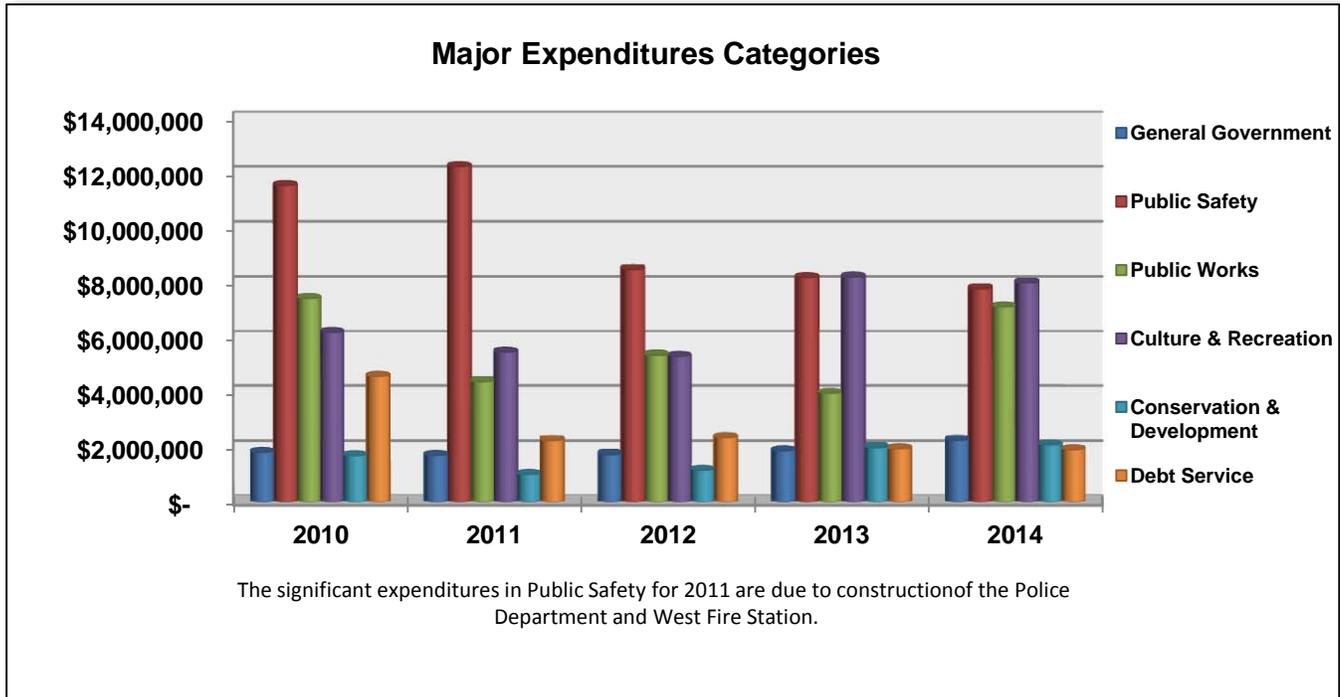
(Excluding transfers between governmental funds)



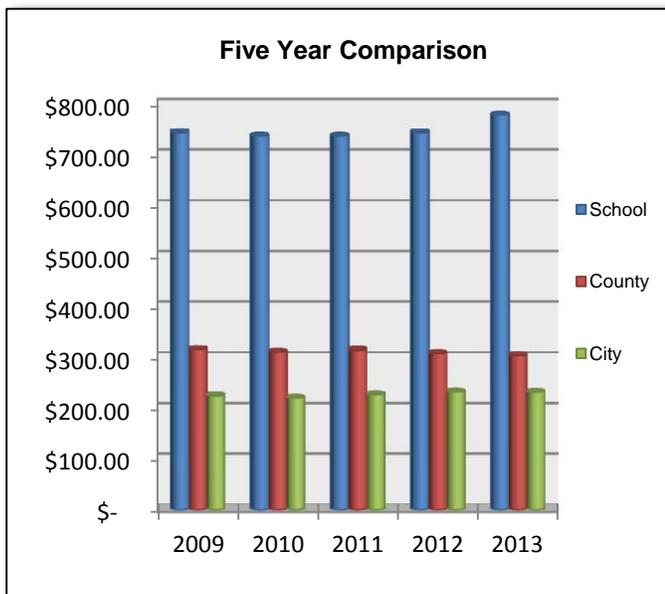
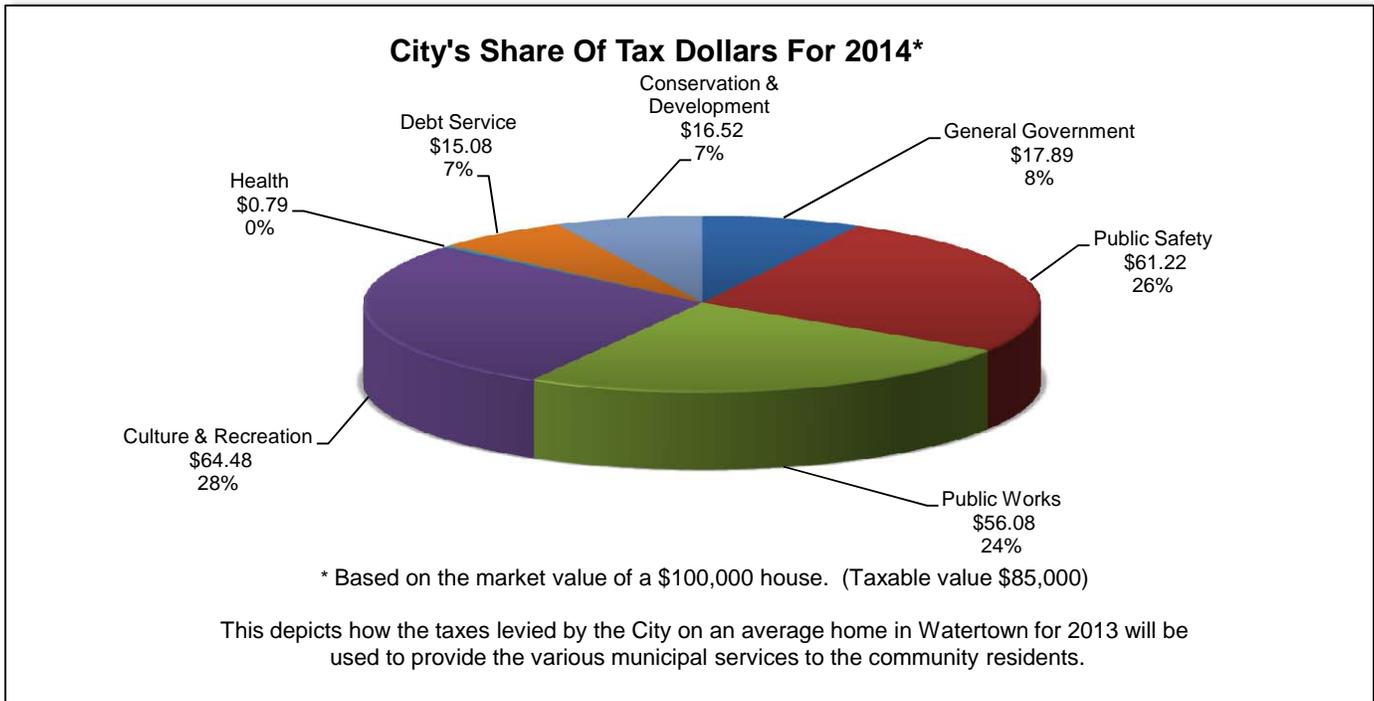
**EXPENDITURE TRENDS**

**ALL GOVERNMENTAL FUNDS**

(Excluding transfers between governmental funds)



# PROPERTY TAX

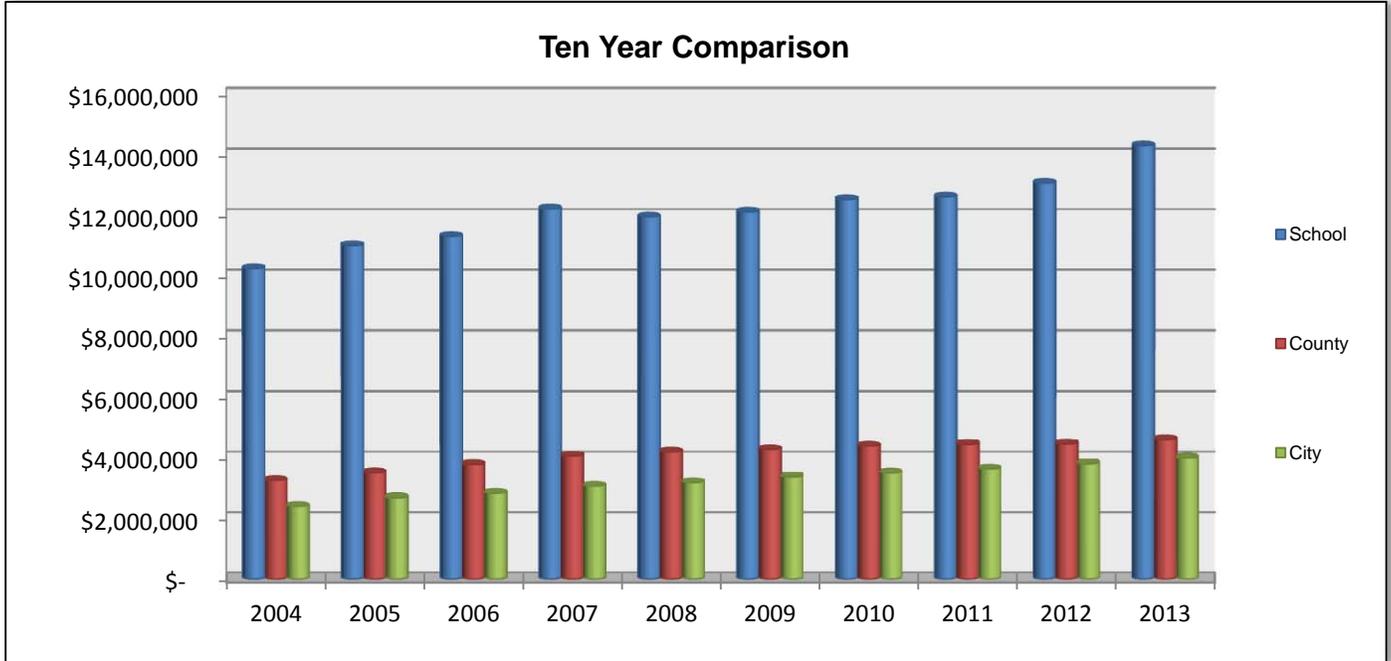


**The homeowner's bill for total taxes for 2014 would be:**

|               | <b>ANNUALLY</b>  |
|---------------|------------------|
| <b>CITY</b>   | \$ 232.06        |
| <b>COUNTY</b> | \$ 304.64        |
| <b>SCHOOL</b> | <u>\$ 778.86</u> |
| <b>TOTAL</b>  | \$ 1,315.56      |

Note: Year listed at left is the year of levy with taxes to be collected in the following year (for example, 2013 to be collected in 2014). The graph to the left shows a comparison of the taxes paid for school, county and city purposes for the past five years.

**PROPERTY TAX**



**NOTE:**

There is an additional .76 mill levied for property owners in the Lake Kampeska Water project for year 2004 and 2005, .69 for 2006, .58 for 2007, .54 for 2008 and 2009, .48 for 2010, 2011, and 2012, .51 for 2013.

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: 2013 tax collected in 2014).

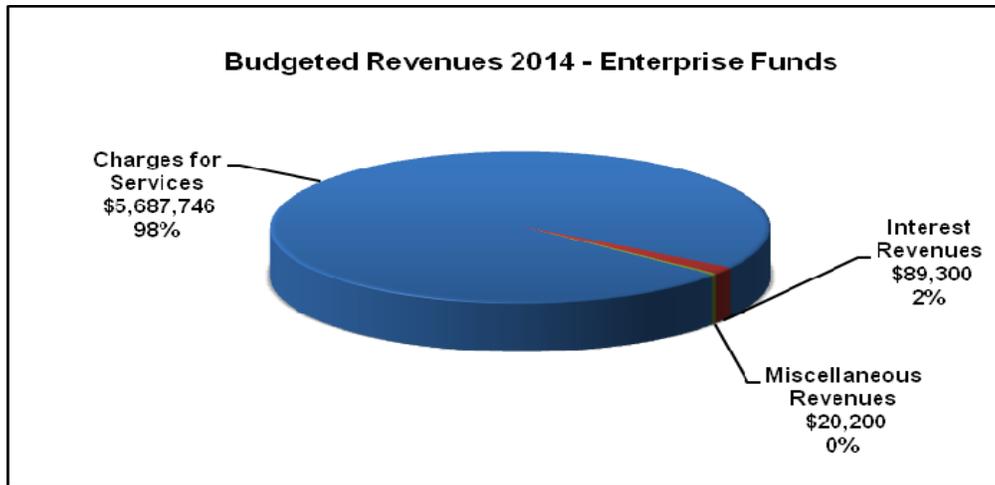
**CITY TAX LEVY COMPARISON**

|   | <b>2010<br/>Dollars</b> | <b>2011<br/>Dollars</b> | <b>2012<br/>Dollars</b> | <b>2013<br/>Dollars</b> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| Tax Levy  | \$ 3,520,622            | \$ 3,657,796            | \$ 3,832,253            | \$ 4,016,455            |
| Percent Change                                    | 3.53%                   | 3.90%                   | 4.77%                   | 4.81%                   |
| Mills   | 2.593                   | 2.680                   | 2.737                   | 2.730                   |
| Taxes on a house with a Market Value of \$100,000 | \$ 220.41               | \$ 227.81               | \$ 232.65               | \$ 232.06               |
| Percent Change                                    | -2.19%                  | 3.36%                   | 2.12%                   | -0.25%                  |
| Taxable Value                                     | \$ 1,204,362,658        | \$ 1,207,580,426        | \$ 1,236,075,716        | \$ 1,288,336,636        |
| Percent Change                                    | 4.40%                   | 0.27%                   | 2.36%                   | 4.23%                   |

**NOTE:**

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

### Analysis of Major Revenue Sources – Enterprise Funds

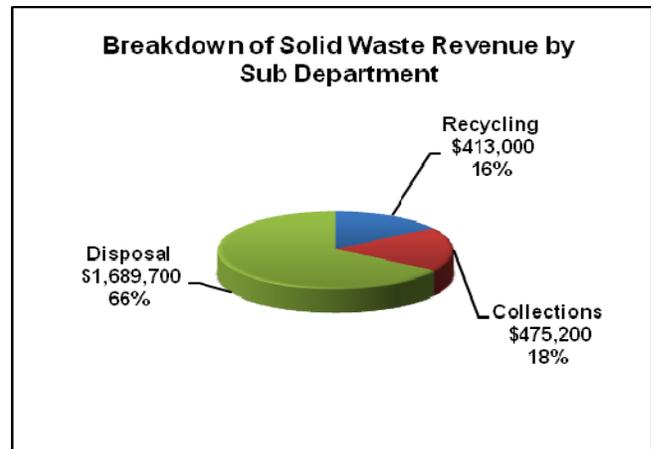


#### Sewer Department:

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

#### Solid Waste Department:

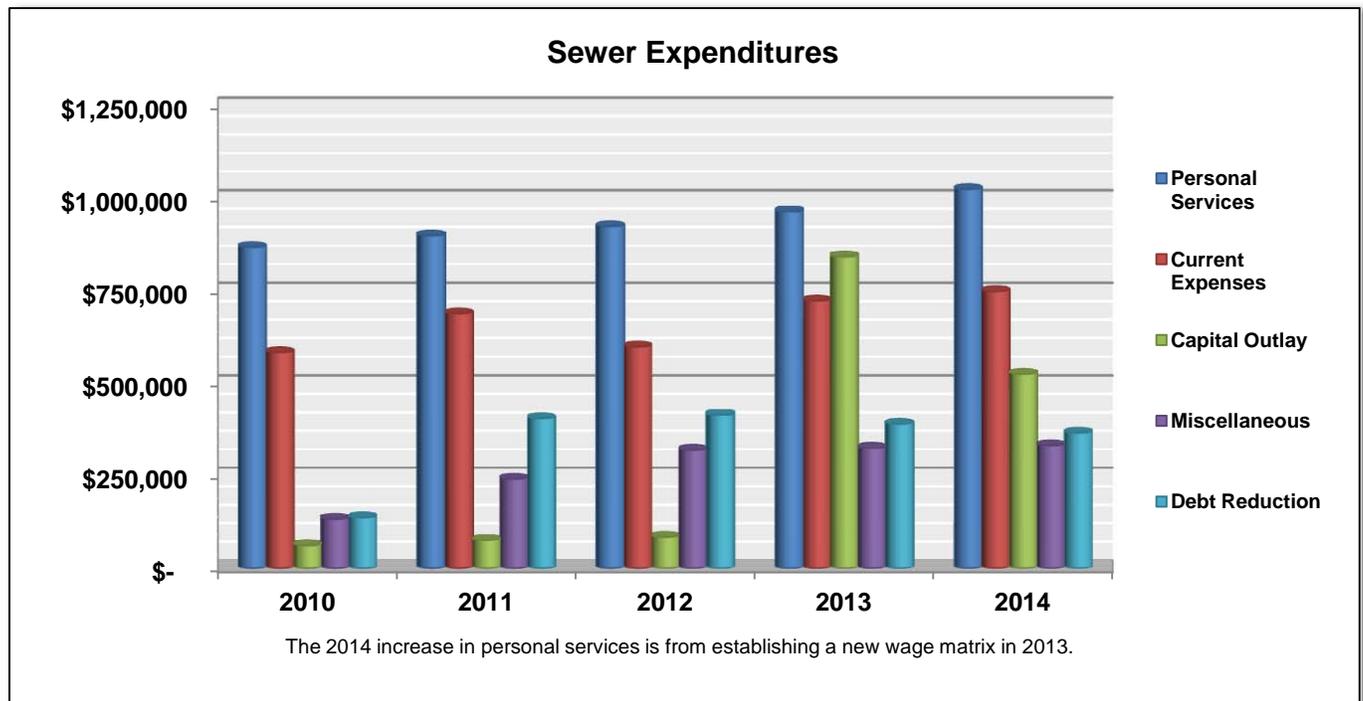
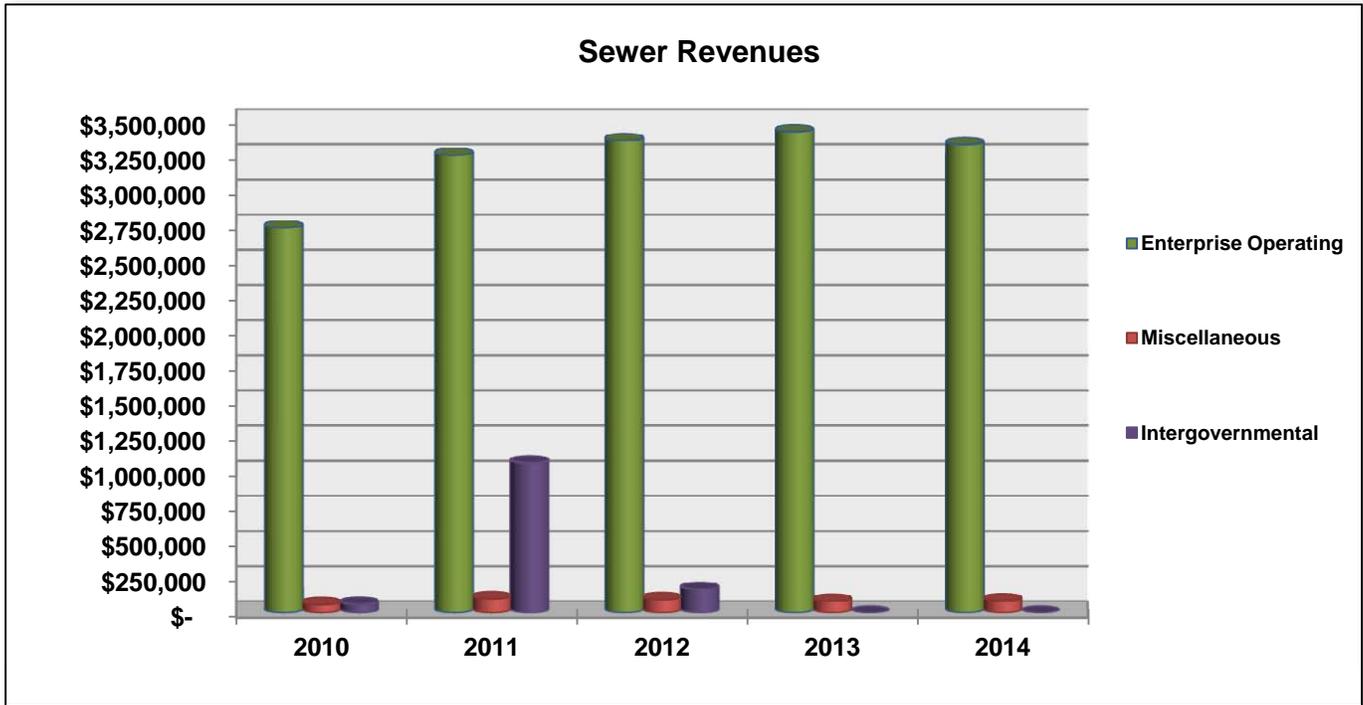
Solid waste operating revenues are derived from user fees for residential collection, commercial and individual tipping fees, and recycling collection and product sales. The Solid Waste Department is divided into three sub-departments each contributing to the operating revenues. Collection of lawn waste and recyclables is included as part of the fee paid by customers for collection of residential solid waste. Residents can purchase a special container for yard waste, containers are priced at cost therefore no actual profit is recognized. In 2013, the City switched to a single stream recycling system allowing the city to use an automated truck instead of a rear-load manual truck. Any resident participating in the program will be given a free 95 gallon recycling container which remains the property of the City. The 2014 total budgeted revenues of \$2,577,900 is based on no increase in collection charges or tipping fees, the customer base staying the same, and overall usage remaining relatively constant.



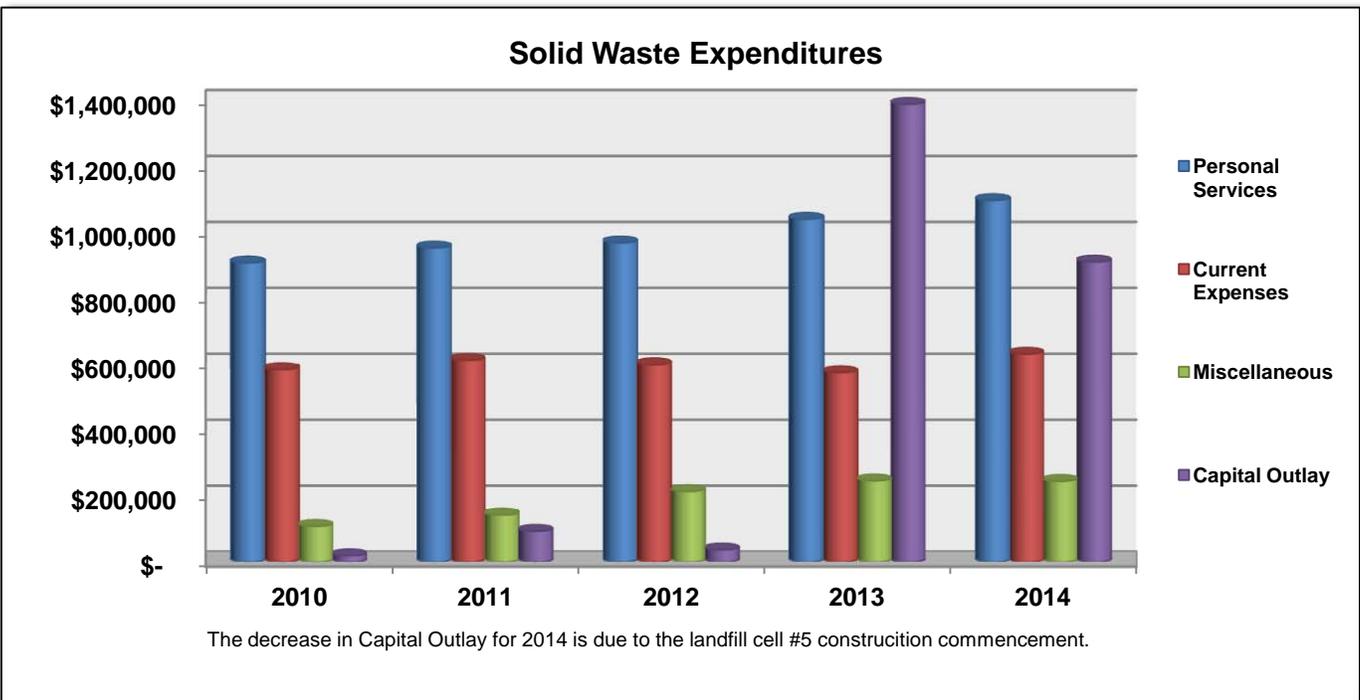
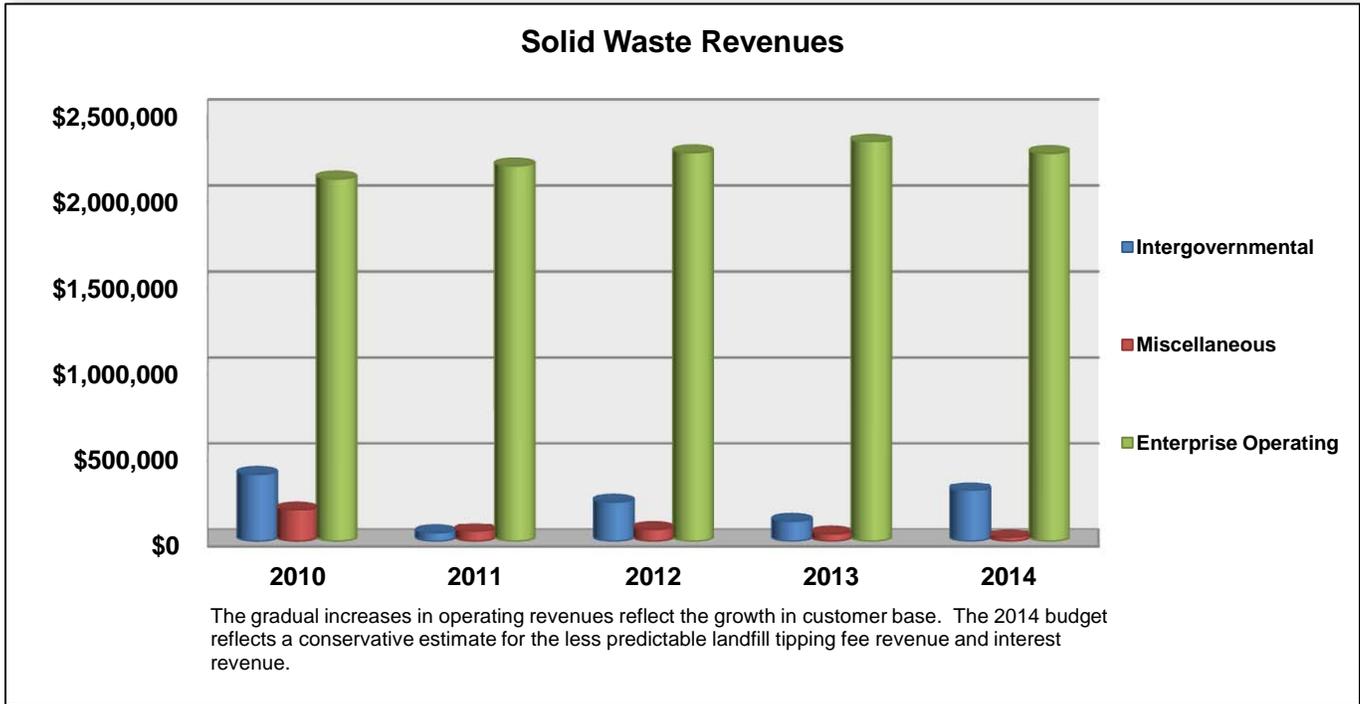
#### Airport:

Airport operating revenues are generated from landing fees, rentals, commissions and farming operations of the airport land. The most significant “revenues” (capital contributions) at the Airport consist of grants received. These grant monies are restricted for use on capital projects and are accounted for and reported as capital contributions. The budgeted 2014 grant revenue is \$712,500. The receipt of grant revenues has fluctuated considerably the past 5 years (see graph on page 53). Factors that can affect the grant revenue include the Federal budget process, the projects scheduled at the airport, and the City’s ability to continue to qualify for the grant money.

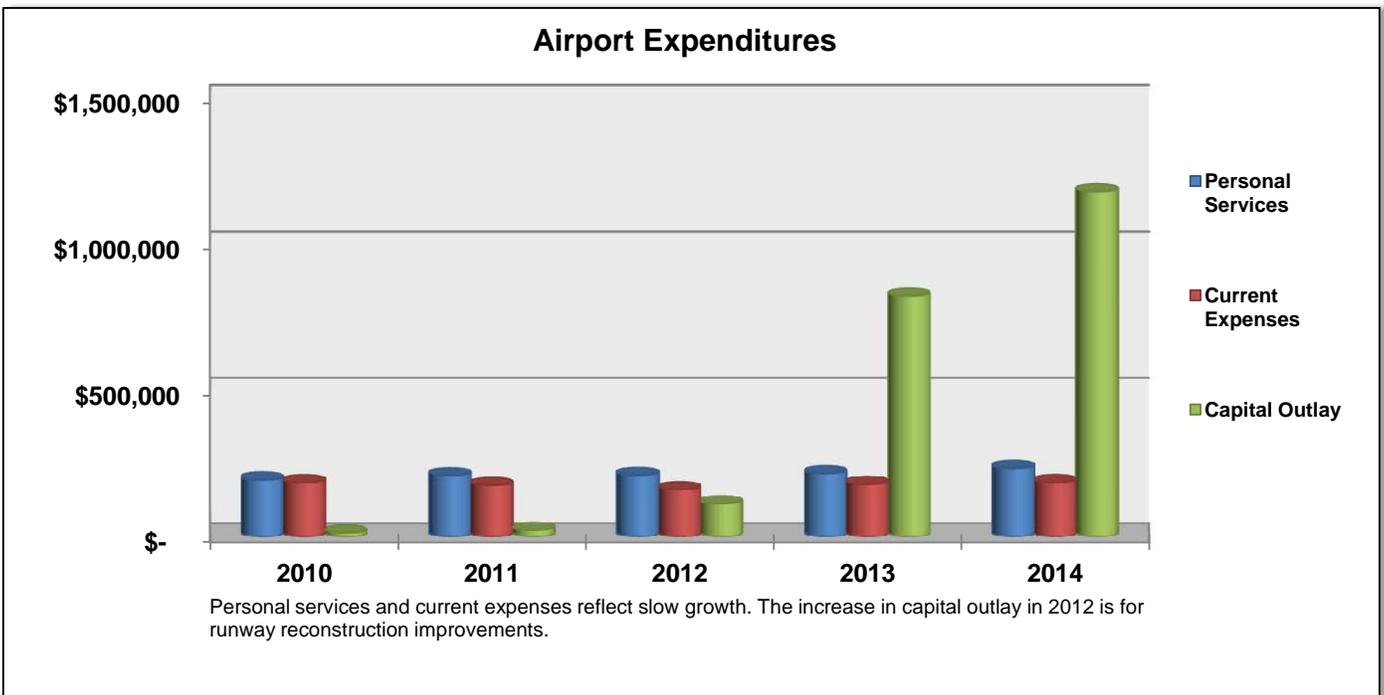
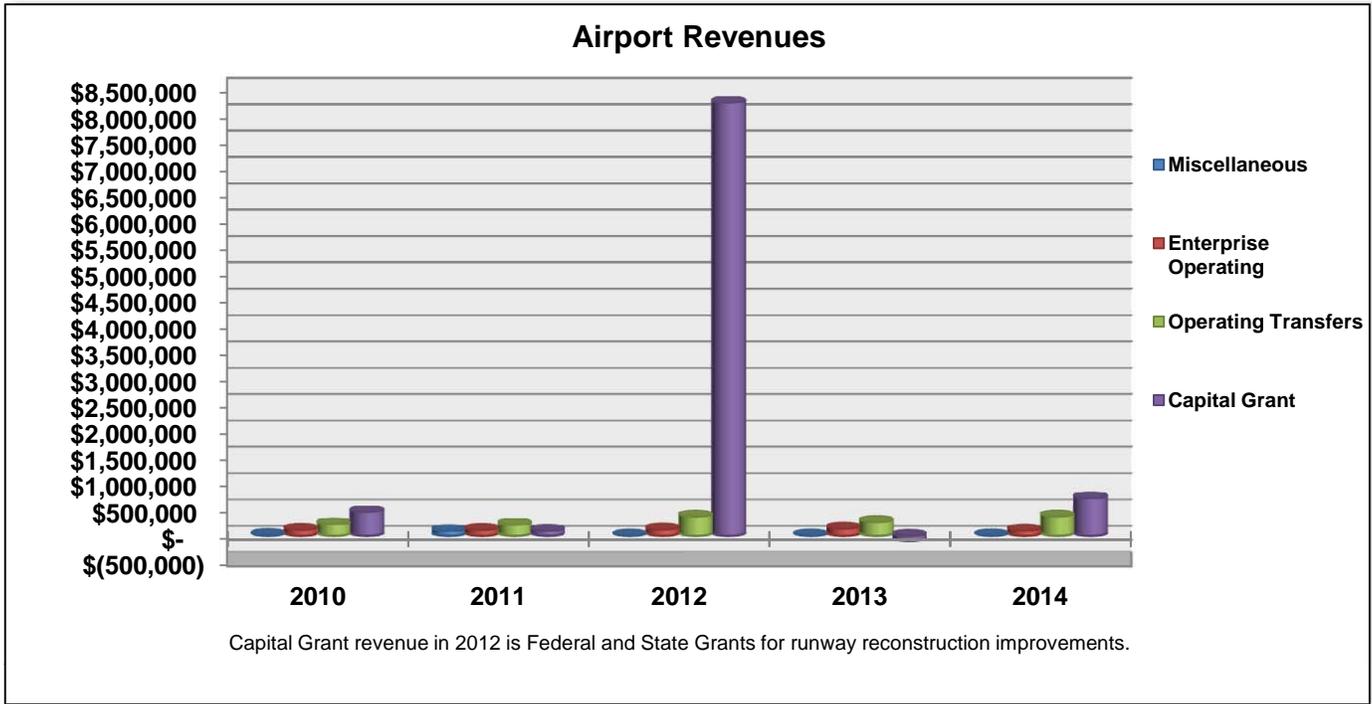
**REVENUE & EXPENDITURE TRENDS**  
**SEWER ENTERPRISE FUNDS**



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



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



**GENERAL FUND  
EXPENDITURES**

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>101 GENERAL FUND</b>                 |                  |                  |                  |                    |                  |                   |                   |
| <b>410 GENERAL GOVERNMENT</b>           |                  |                  |                  |                    |                  |                   |                   |
| <b>411 LEGISLATIVE</b>                  |                  |                  |                  |                    |                  |                   |                   |
| 411.10 Mayor & City Council             | 238,289          | 252,483          | 263,280          | 258,601            | 274,050          | 274,050           | 274,050           |
| 411.50 Contingency Account              | -                | -                | 300,000          | -                  | 300,000          | 300,000           | 300,000           |
| <b>TOTAL LEGISLATIVE</b>                | <b>238,289</b>   | <b>252,483</b>   | <b>563,280</b>   | <b>258,601</b>     | <b>574,050</b>   | <b>574,050</b>    | <b>574,050</b>    |
| <b>415 FINANCIAL ADMINISTRATION</b>     |                  |                  |                  |                    |                  |                   |                   |
| 415.20 Attorney                         | 139,572          | 142,641          | 157,000          | 156,544            | 163,220          | 163,220           | 163,220           |
| 415.30 Finance Office                   | 500,829          | 519,142          | 560,450          | 566,411            | 591,690          | 591,690           | 591,690           |
| 415.41 Civil Service                    | 6,822            | 6,658            | 10,450           | 9,726              | 8,920            | 8,920             | 8,920             |
| <b>TOTAL FINANCIAL ADMINISTRATION</b>   | <b>647,223</b>   | <b>668,441</b>   | <b>727,900</b>   | <b>732,681</b>     | <b>763,830</b>   | <b>763,830</b>    | <b>763,830</b>    |
| <b>419 OTHER</b>                        |                  |                  |                  |                    |                  |                   |                   |
| 419.15 Contr. to External Organizations | 150,215          | 167,916          | 168,900          | 168,900            | 168,400          | 168,400           | 168,400           |
| 419.33 Information Technology           | 62,965           | 65,518           | 95,250           | 92,999             | 120,770          | 72,110            | 72,110            |
| 419.41 City Hall                        | 51,883           | 54,883           | 55,550           | 54,605             | 96,330           | 96,330            | 96,330            |
| 419.60 Engineering Department           | 561,619          | 549,394          | 581,810          | 579,851            | 630,110          | 605,110           | 605,110           |
| <b>TOTAL OTHER</b>                      | <b>826,682</b>   | <b>837,711</b>   | <b>901,510</b>   | <b>896,355</b>     | <b>1,015,610</b> | <b>941,950</b>    | <b>941,950</b>    |
| <b>420 PUBLIC SAFETY</b>                |                  |                  |                  |                    |                  |                   |                   |
| <b>421 POLICE</b>                       |                  |                  |                  |                    |                  |                   |                   |
| 421.00 Police Department                | 2,929,572        | 3,140,394        | 3,422,850        | 3,316,047          | 3,555,950        | 3,517,665         | 3,517,665         |
| <b>TOTAL POLICE</b>                     | <b>2,929,572</b> | <b>3,140,394</b> | <b>3,422,850</b> | <b>3,316,047</b>   | <b>3,555,950</b> | <b>3,517,665</b>  | <b>3,517,665</b>  |
| <b>422 FIRE DEPARTMENT</b>              |                  |                  |                  |                    |                  |                   |                   |
| 422.20 Fire Fighting                    | 847,767          | 874,777          | 945,940          | 937,064            | 1,025,850        | 1,009,800         | 1,009,800         |
| 422.91 Ambulance                        | 2,080,887        | 1,971,257        | 2,169,550        | 2,139,835          | 2,345,900        | 2,279,370         | 2,279,370         |
| <b>TOTAL FIRE DEPARTMENT</b>            | <b>2,928,654</b> | <b>2,846,034</b> | <b>3,115,490</b> | <b>3,076,899</b>   | <b>3,371,750</b> | <b>3,289,170</b>  | <b>3,289,170</b>  |
| <b>431 STREETS AND HIGHWAYS</b>         |                  |                  |                  |                    |                  |                   |                   |
| 431.20 Street Department                | 1,299,620        | 1,803,091        | 1,548,060        | 1,550,190          | 1,680,890        | 1,600,890         | 1,600,890         |
| 431.25 Snow Removal                     | 803,132          | 185,173          | 410,720          | 408,702            | 413,640          | 413,640           | 413,640           |
| 431.60 Street Lighting                  | 469,557          | 477,635          | 477,000          | 476,686            | 479,850          | 479,850           | 479,850           |
| <b>TOTAL STREETS AND HIGHWAYS</b>       | <b>2,572,309</b> | <b>2,465,899</b> | <b>2,435,780</b> | <b>2,435,578</b>   | <b>2,574,380</b> | <b>2,494,380</b>  | <b>2,494,380</b>  |
| <b>432 SANITATION</b>                   |                  |                  |                  |                    |                  |                   |                   |
| 432.54 Water Resources                  | 105,134          | 36,974           | 59,350           | 59,211             | 62,290           | 62,290            | 62,290            |
| <b>TOTAL SANITATION</b>                 | <b>105,134</b>   | <b>36,974</b>    | <b>59,350</b>    | <b>59,211</b>      | <b>62,290</b>    | <b>62,290</b>     | <b>62,290</b>     |
| <b>437 CEMETERY</b>                     |                  |                  |                  |                    |                  |                   |                   |
| 437.00 Cemetery                         | 154,592          | 164,022          | 175,800          | 201,206            | 186,970          | 186,970           | 186,970           |
| <b>TOTAL CEMETERY</b>                   | <b>154,592</b>   | <b>164,022</b>   | <b>175,800</b>   | <b>201,206</b>     | <b>186,970</b>   | <b>186,970</b>    | <b>186,970</b>    |
| <b>440 HEALTH &amp; WELFARE</b>         |                  |                  |                  |                    |                  |                   |                   |
| 441.32 Mosquito Control                 | 74,358           | 51,181           | 89,660           | 87,645             | 100,140          | 100,140           | 100,140           |
| 441.43 Animal Control                   | 49,567           | -                | -                | -                  | -                | -                 | -                 |
| <b>TOTAL HEALTH &amp; WELFARE</b>       | <b>123,925</b>   | <b>51,181</b>    | <b>89,660</b>    | <b>87,645</b>      | <b>100,140</b>   | <b>100,140</b>    | <b>100,140</b>    |
| <b>450 CULTURE &amp; RECREATION</b>     |                  |                  |                  |                    |                  |                   |                   |
| <b>452 PARKS</b>                        |                  |                  |                  |                    |                  |                   |                   |
| 452.40 Forestry                         | 167,975          | 173,668          | 183,430          | 180,588            | 194,535          | 194,535           | 194,535           |
| <b>TOTAL PARKS</b>                      | <b>167,975</b>   | <b>173,668</b>   | <b>183,430</b>   | <b>180,588</b>     | <b>194,535</b>   | <b>194,535</b>    | <b>194,535</b>    |
| <b>455 LIBRARY</b>                      |                  |                  |                  |                    |                  |                   |                   |
| 455.00 Library                          | 752,353          | 768,592          | 809,790          | 815,295            | 794,710          | 794,710           | 794,710           |
| <b>TOTAL LIBRARY</b>                    | <b>752,353</b>   | <b>768,592</b>   | <b>809,790</b>   | <b>815,295</b>     | <b>794,710</b>   | <b>794,710</b>    | <b>794,710</b>    |
| <b>460 CONSERVATION AND DEVELOPMENT</b> |                  |                  |                  |                    |                  |                   |                   |
| <b>465 BUILDING SERVICES</b>            |                  |                  |                  |                    |                  |                   |                   |
| 465.12 Building Services Department     | 261,791          | 262,441          | 299,920          | 301,920            | 301,470          | 301,470           | 301,470           |
| <b>TOTAL BUILDING SERVICES</b>          | <b>261,791</b>   | <b>262,441</b>   | <b>299,920</b>   | <b>301,920</b>     | <b>301,470</b>   | <b>301,470</b>    | <b>301,470</b>    |

**GENERAL FUND  
EXPENDITURES**

|  | ACTUAL<br>FY 11   | ACTUAL<br>FY 12   | BUDGET<br>FY 13   | PROJECTED<br>FY 13 | REQUEST<br>FY 14  | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| <b>490 MISCELLANEOUS</b>   |                   |                   |                   |                    |                   |                   |                   |
| <b>493 TRANSFERS</b>   |                   |                   |                   |                    |                   |                   |                   |
| 493.11 Transfer Out - Park & Rec   | 1,400,000         | 1,400,000         | 1,500,000         | 1,500,000          | 1,600,000         | 1,600,000         | 1,600,000         |
| 493.12 Trans Out - Airport   | 204,800           | 205,000           | 100,000           | 100,000            | 150,000           | 150,000           | 150,000           |
| 493.13 Trans Out - Lake Kampeska   | -                 | 50,000            | 50,000            | 50,000             | 50,000            | 50,000            | 50,000            |
| 493.14 Transfer Out - Rec Center   | -                 | 21,000            | 65,000            | 65,000             | 50,000            | 50,000            | 50,000            |
| <b>TOTAL TRANSFERS</b>   | <b>1,604,800</b>  | <b>1,676,000</b>  | <b>1,715,000</b>  | <b>1,715,000</b>   | <b>1,850,000</b>  | <b>1,850,000</b>  | <b>1,850,000</b>  |
| <b>TOTAL GENERAL FUND</b>  | <b>13,313,299</b> | <b>13,343,840</b> | <b>14,499,760</b> | <b>14,077,026</b>  | <b>15,345,685</b> | <b>15,071,160</b> | <b>15,071,160</b> |
| <b>CAPITAL OUTLAY ACCUMULATION:<br/>CARRIED OVER FROM 2013<br/>ACCUMULATED IN 2014</b> |                   |                   |                   |                    |                   |                   | <b>844,842</b>    |
| <b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>   |                   |                   |                   |                    |                   |                   | <b>844,842</b>    |
| <b>ENDING FUND BALANCE</b>   |                   |                   |                   |                    |                   |                   | <b>5,156,377</b>  |
| <b>TOTAL GENERAL FUND REQUIREMENTS</b>   |                   |                   |                   |                    |                   |                   | <b>21,072,379</b> |

**GENERAL FUND  
REVENUES**

|  | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>MAYOR &amp; CITY COUNCIL</b>        |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS</b>               |                  |                  |                  |                    |                  |                   |                   |
| 311.10 36909 Other Misc. Revenue       | 1,196            | 392              | -                | -                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS</b>             | <b>1,196</b>     | <b>392</b>       | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL MAYOR &amp; CITY COUNCIL</b>  | <b>1,196</b>     | <b>392</b>       | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>COURT</b>                           |                  |                  |                  |                    |                  |                   |                   |
| <b>350 FINES &amp; FORFEITS</b>        |                  |                  |                  |                    |                  |                   |                   |
| 312.60 35101 Court Fines               | 23,184           | 24,182           | 21,430           | 20,471             | 20,000           | 20,000            | 20,000            |
| <b>TOTAL FINES &amp; FORFEITS</b>      | <b>23,184</b>    | <b>24,182</b>    | <b>21,430</b>    | <b>20,471</b>      | <b>20,000</b>    | <b>20,000</b>     | <b>20,000</b>     |
| <b>TOTAL COURT</b>                     | <b>23,184</b>    | <b>24,182</b>    | <b>21,430</b>    | <b>20,471</b>      | <b>20,000</b>    | <b>20,000</b>     | <b>20,000</b>     |
| <b>ATTORNEY</b>                        |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUES</b>      |                  |                  |                  |                    |                  |                   |                   |
| 315.20 36909 Other Misc. Revenue       | 22,200           | 22,600           | 23,550           | 23,550             | 40,805           | 40,805            | 40,805            |
| <b>TOTAL MISCELLANEOUS REVENUES</b>    | <b>22,200</b>    | <b>22,600</b>    | <b>23,550</b>    | <b>23,550</b>      | <b>40,805</b>    | <b>40,805</b>     | <b>40,805</b>     |
| <b>TOTAL ATTORNEY</b>                  | <b>22,200</b>    | <b>22,600</b>    | <b>23,550</b>    | <b>23,550</b>      | <b>40,805</b>    | <b>40,805</b>     | <b>40,805</b>     |
| <b>FINANCE OFFICE</b>                  |                  |                  |                  |                    |                  |                   |                   |
| <b>310 TAXES</b>                       |                  |                  |                  |                    |                  |                   |                   |
| 315.30 31101 Property Taxes            | 2,655,499        | 2,801,579        | 2,937,455        | 2,934,595          | 3,059,528        | 3,059,528         | 3,059,528         |
| 31102 Delinquent                       | 2                | -                | -                | -                  | -                | -                 | -                 |
| 31107 Mobile Home Taxes                | 963              | 1,033            | 2,000            | 1,803              | 2,000            | 2,000             | 2,000             |
| 31300 Sales Tax and Use Tax            | 6,219,471        | 6,669,900        | 6,150,000        | 6,608,728          | 6,334,500        | 6,334,500         | 6,334,500         |
| 31305 Sales Tax - Audits               | 72,329           | 132,807          | 1,000            | 40,427             | 2,000            | 2,000             | 2,000             |
| 31400 Gross Rec & Business Tax         | 379,391          | 382,436          | 380,000          | 373,896            | 380,000          | 380,000           | 380,000           |
| 31901 Penalty & Interest               | 7,192            | 4,298            | 5,000            | 3,422              | 5,000            | 5,000             | 5,000             |
| <b>TOTAL TAXES</b>                     | <b>9,334,847</b> | <b>9,992,053</b> | <b>9,475,455</b> | <b>9,962,871</b>   | <b>9,783,028</b> | <b>9,783,028</b>  | <b>9,783,028</b>  |
| <b>320 LICENSES &amp; PERMITS</b>      |                  |                  |                  |                    |                  |                   |                   |
| 315.30 32101 Alcoholic Bev License     | 64,337           | 67,565           | 63,000           | 66,540             | 65,000           | 65,000            | 65,000            |
| 32106 Prof & Occupational              | 12,795           | 13,680           | 12,000           | 14,190             | 13,000           | 13,000            | 13,000            |
| 32107 Amusements                       | 3,911            | 4,008            | 3,900            | 3,876              | 3,900            | 3,900             | 3,900             |
| 32111 Video Lottery License            | 19,200           | 20,200           | 19,000           | 19,150             | 19,000           | 19,000            | 19,000            |
| <b>TOTAL LICENSES &amp; PERMITS</b>    | <b>100,243</b>   | <b>105,453</b>   | <b>97,900</b>    | <b>103,756</b>     | <b>100,900</b>   | <b>100,900</b>    | <b>100,900</b>    |
| <b>330 INTERGOVERNMENTAL REVENUE</b>   |                  |                  |                  |                    |                  |                   |                   |
| 315.30 33503 Bank Franchise Tax        | 82,869           | 87,813           | 90,000           | 132,507            | 110,000          | 110,000           | 110,000           |
| 33508 Liquor Tax Reversion             | 127,826          | 128,842          | 130,000          | 135,824            | 130,000          | 130,000           | 130,000           |
| 33900 Pmt. In Lieu of Taxes            | 13,903           | 3,286            | 1,800            | 1,903              | 1,800            | 1,800             | 1,800             |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>224,598</b>   | <b>219,941</b>   | <b>221,800</b>   | <b>270,234</b>     | <b>241,800</b>   | <b>241,800</b>    | <b>241,800</b>    |

GENERAL FUND  
REVENUES

|   |   | ACTUAL<br>FY 11   | ACTUAL<br>FY 12   | BUDGET<br>FY 13   | PROJECTED<br>FY 13 | REQUEST<br>FY 14  | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|---|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                   |                   |                   |                    |                   |                   |                   |
| 315.30                                    | 36100 Interest Earned                         | 36,167            | 23,293            | 35,000            | 15,615             | 17,000            | 17,000            | 17,000            |
|   | 36900 Payment in Lieu of Taxes                | 829               | 861               | 850               | 882                | 850               | 850               | 850               |
|   | 36909 Other Misc. Revenue                     | 27,997            | 20,016            | 5,500             | 15,508             | 3,600             | 3,600             | 3,600             |
|   | 36910 Cash Short & Over                       | 33                | (3)               | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>65,026</b>     | <b>44,167</b>     | <b>41,350</b>     | <b>32,005</b>      | <b>21,450</b>     | <b>21,450</b>     | <b>21,450</b>     |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                   |                   |                   |                    |                   |                   |                   |
| 315.30                                    | 39101 Sale of General Fixed Assets            | (12)              | 102,572           | -                 | 73,061             | -                 | -                 | -                 |
|   | 39111 Transfer In - Municipal Utilities Fund  | 1,148,400         | 1,218,400         | 1,148,400         | 1,148,400          | 1,148,400         | 1,148,400         | 1,148,400         |
|   | 39119 Transfer In - Solid Waste & Sewer Funds | 270,350           | 434,800           | 474,000           | 474,000            | 479,450           | 479,450           | 479,450           |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>1,418,738</b>  | <b>1,755,772</b>  | <b>1,622,400</b>  | <b>1,695,461</b>   | <b>1,627,850</b>  | <b>1,627,850</b>  | <b>1,627,850</b>  |
| <b>TOTAL FINANCE OFFICE</b>               |   | <b>11,143,452</b> | <b>12,117,386</b> | <b>11,458,905</b> | <b>12,064,327</b>  | <b>11,775,028</b> | <b>11,775,028</b> | <b>11,775,028</b> |
| <b>ENGINEERING DEPARTMENT</b>             |   |                   |                   |                   |                    |                   |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |   |                   |                   |                   |                    |                   |                   |                   |
| 319.60                                    | 33115 Homeland Security Grant                 | -                 | 436               | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>        | <b>-</b>          | <b>436</b>        | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                   |                   |                   |                    |                   |                   |                   |
| 319.60                                    | 34103 Zoning & Subdivision Fees               | 9,358             | 4,713             | 3,500             | 6,440              | 5,500             | 5,500             | 5,500             |
|   | 34105 Sale of Maps and Publications           | 65                | 72                | 50                | 65                 | 60                | 60                | 60                |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>9,423</b>      | <b>4,785</b>      | <b>3,550</b>      | <b>6,505</b>       | <b>5,560</b>      | <b>5,560</b>      | <b>5,560</b>      |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                   |                   |                   |                    |                   |                   |                   |
| 319.60                                    | 36909 Other Misc. Revenue                     | 7,358             | 1,233             | 200               | 2,708              | 1,500             | 1,500             | 1,500             |
|   | 36910 Cash Short & Over                       | -                 | -                 | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>7,358</b>      | <b>1,233</b>      | <b>200</b>        | <b>2,708</b>       | <b>1,500</b>      | <b>1,500</b>      | <b>1,500</b>      |
| <b>TOTAL ENGINEERING DEPARTMENT</b>       |   | <b>16,781</b>     | <b>6,454</b>      | <b>3,750</b>      | <b>9,213</b>       | <b>7,060</b>      | <b>7,060</b>      | <b>7,060</b>      |
| <b>POLICE DEPARTMENT</b>                  |   |                   |                   |                   |                    |                   |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |   |                   |                   |                   |                    |                   |                   |                   |
| 321.00                                    | 33113 FEMA Grant                              | 12,592            | -                 | -                 | -                  | -                 | -                 | -                 |
|   | 33117 Asst to Rural Law Enforcement           | 100,339           | -                 | -                 | -                  | -                 | -                 | -                 |
|   | 33120 TSA Airport Grant                       | 23,120            | 20,518            | 20,000            | 20,000             | 20,000            | 20,000            | 20,000            |
|   | 33130 Title V Grant                           | 8,739             | -                 | -                 | -                  | -                 | -                 | -                 |
|   | 33142 BPV Grant                               | 1,650             | 990               | 2,000             | 2,000              | 2,000             | 2,000             | 2,000             |
|   | 33144 ICAC Grant                              | 5,766             | 1,107             | -                 | 6,160              | 2,500             | 2,500             | 2,500             |
|   | 33402 COPS Grant                              | 10,958            | 51,702            | 53,000            | 53,000             | 53,000            | 53,000            | 53,000            |
|   | 33403 Highway Safety Grant                    | 5,520             | 25,813            | -                 | 12,448             | 14,430            | 14,430            | 14,430            |
|   | 33499 Other State Grants                      | 1,679             | -                 | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>        | <b>170,363</b>    | <b>100,130</b>    | <b>75,000</b>     | <b>93,608</b>      | <b>91,930</b>     | <b>91,930</b>     | <b>91,930</b>     |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                   |                   |                   |                    |                   |                   |                   |
| 321.00                                    | 34201 Special Police Services                 | 71,902            | 72,579            | 76,000            | 76,000             | 76,000            | 76,000            | 76,000            |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>71,902</b>     | <b>72,579</b>     | <b>76,000</b>     | <b>76,000</b>      | <b>76,000</b>     | <b>76,000</b>     | <b>76,000</b>     |
| <b>350 FINES AND FORFEITS</b>             |   |                   |                   |                   |                    |                   |                   |                   |
| 321.00                                    | 35103 Parking Fines                           | 27,593            | 19,729            | 27,000            | 25,960             | 26,000            | 26,000            | 26,000            |
|   | <b>TOTAL FINES AND FORFEITS</b>               | <b>27,593</b>     | <b>19,729</b>     | <b>27,000</b>     | <b>25,960</b>      | <b>26,000</b>     | <b>26,000</b>     | <b>26,000</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                   |                   |                   |                    |                   |                   |                   |
| 321.00                                    | 36700 Donations                               | 29,364            | -                 | -                 | -                  | -                 | -                 | -                 |
|   | 36714 Explorer Donations                      | 1,416             | -                 | -                 | -                  | -                 | -                 | -                 |
|   | 36909 Other Misc. Revenue                     | 50,631            | 64,506            | 54,000            | 54,000             | 78,500            | 78,500            | 78,500            |
|   | 36910 Cash Short & Over                       | 3                 | (1)               | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>81,414</b>     | <b>64,505</b>     | <b>54,000</b>     | <b>54,000</b>      | <b>78,500</b>     | <b>78,500</b>     | <b>78,500</b>     |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                   |                   |                   |                    |                   |                   |                   |
|   | 39101 Sale of General Fixed Assets            | 1,392             | 549               | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>1,392</b>      | <b>549</b>        | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>TOTAL POLICE DEPARTMENT</b>            |   | <b>352,664</b>    | <b>257,492</b>    | <b>232,000</b>    | <b>249,568</b>     | <b>272,430</b>    | <b>272,430</b>    | <b>272,430</b>    |

**GENERAL FUND  
REVENUES**

|   |   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>FIRE FIGHTING</b>                      |   |                 |                 |                 |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |   |                 |                 |                 |                    |                  |                   |                   |
| 322.20                                    | 33113 FEMA Grants (SAFER & AFG)               | 53,491          | 12,665          | -               | -                  | -                | -                 | -                 |
|   | 33115 Homeland Security Grant                 | -               | 67,637          | 50,000          | 50,000             | 50,000           | 50,000            | 50,000            |
|   | 33401 Fire Protection Grant                   | 9,434           | -               | -               | 26,745             | -                | -                 | -                 |
|   | 33512 Fire Ins Premium Reversion              | 64,846          | 68,154          | 63,000          | 65,000             | 65,000           | 65,000            | 65,000            |
|   | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>        | <b>127,771</b>  | <b>148,456</b>  | <b>113,000</b>  | <b>141,745</b>     | <b>115,000</b>   | <b>115,000</b>    | <b>115,000</b>    |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 322.20                                    | 34202 Fire Protection Services                | 41,256          | 37,823          | 35,000          | 45,052             | 50,000           | 50,000            | 50,000            |
|   | 34203 Haz-Mat Response Charges                | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>41,256</b>   | <b>37,823</b>   | <b>35,000</b>   | <b>45,052</b>      | <b>50,000</b>    | <b>50,000</b>     | <b>50,000</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 322.20                                    | 36700 Donations                               | 2,945           | 5,770           | 2,500           | 1,880              | 2,500            | 2,500             | 2,500             |
|   | 36909 Other Misc. Revenue                     | 11,097          | 7,187           | 12,000          | 9,171              | 9,000            | 9,000             | 9,000             |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>14,042</b>   | <b>12,957</b>   | <b>14,500</b>   | <b>11,051</b>      | <b>11,500</b>    | <b>11,500</b>     | <b>11,500</b>     |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                 |                 |                 |                    |                  |                   |                   |
| 322.20                                    | 39101 Sale of General Fixed Assets            | -               | 451             | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>-</b>        | <b>451</b>      | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>TOTAL FIRE FIGHTING</b>                    | <b>183,069</b>  | <b>199,687</b>  | <b>162,500</b>  | <b>197,848</b>     | <b>176,500</b>   | <b>176,500</b>    | <b>176,500</b>    |
| <b>AMBULANCE</b>                          |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 322.91                                    | 34207 Ambulance Charges                       | 683,360         | 873,038         | 732,000         | 870,880            | 870,000          | 870,000           | 870,000           |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>683,360</b>  | <b>873,038</b>  | <b>732,000</b>  | <b>870,880</b>     | <b>870,000</b>   | <b>870,000</b>    | <b>870,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 322.91                                    | 36700 Donations                               | 52,627          | 1,000           | -               | -                  | 2,000            | 2,000             | 2,000             |
|   | 36909 Other Misc. Revenue                     | 43,525          | 35,904          | 45,000          | 31,045             | 30,000           | 30,000            | 30,000            |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>96,152</b>   | <b>36,904</b>   | <b>45,000</b>   | <b>31,045</b>      | <b>32,000</b>    | <b>32,000</b>     | <b>32,000</b>     |
|   | <b>TOTAL AMBULANCE</b>                        | <b>779,512</b>  | <b>909,942</b>  | <b>777,000</b>  | <b>901,925</b>     | <b>902,000</b>   | <b>902,000</b>    | <b>902,000</b>    |
| <b>STREET DEPARTMENT</b>                  |   |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                          |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 31204 Weed Assessments                        | 2,850           | 1,675           | 3,500           | 850                | 2,000            | 2,000             | 2,000             |
|   | <b>TOTAL TAXES</b>                            | <b>2,850</b>    | <b>1,675</b>    | <b>3,500</b>    | <b>850</b>         | <b>2,000</b>     | <b>2,000</b>      | <b>2,000</b>      |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 33113 FEMA Grant                              | 11,496          | -               | -               | -                  | -                | -                 | -                 |
|   | 33499 Other State Grants                      | 1,533           | 135,000         | -               | -                  | -                | -                 | -                 |
|   | 33506 Motor Vehicle License                   | 105,141         | 122,993         | 100,000         | 111,985            | 110,000          | 110,000           | 110,000           |
|   | 33507 State Highway & Bridge                  | 333,218         | 403,733         | 350,000         | 406,082            | 375,000          | 375,000           | 375,000           |
|   | 33801 County Road                             | 46,004          | 23,002          | 23,000          | 23,000             | 23,000           | 23,000            | 23,000            |
|   | 33803 Wheel Tax                               | 6,492           | 6,638           | 7,000           | 7,182              | 7,000            | 7,000             | 7,000             |
|   | <b>TOTAL INTERGOVERNMENTAL</b>                | <b>503,884</b>  | <b>691,366</b>  | <b>480,000</b>  | <b>548,249</b>     | <b>515,000</b>   | <b>515,000</b>    | <b>515,000</b>    |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 34309 Other                                   | 12,376          | 32,927          | 6,000           | 8,427              | 6,000            | 6,000             | 6,000             |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>12,376</b>   | <b>32,927</b>   | <b>6,000</b>    | <b>8,427</b>       | <b>6,000</b>     | <b>6,000</b>      | <b>6,000</b>      |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 36301 Special Assessments                     | 47,309          | 161,434         | 21,000          | 32,472             | 25,000           | 25,000            | 25,000            |
|   | 36302 Int./Penalty Coll by County             | 9,771           | 7,067           | 10,000          | 8,212              | 10,000           | 10,000            | 10,000            |
|   | 36909 Other Misc. Revenue                     | 2,457           | 22,603          | 3,000           | 12,671             | 5,500            | 5,500             | 5,500             |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>59,537</b>   | <b>191,104</b>  | <b>34,000</b>   | <b>53,355</b>      | <b>40,500</b>    | <b>40,500</b>     | <b>40,500</b>     |
| <b>380 ENTERPRISE OPERATING</b>           |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 38302 Penalty - Treas. Collections            | 255             | 110             | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL ENTERPRISE OPERATING</b>             | <b>255</b>      | <b>110</b>      | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                 |                 |                 |                    |                  |                   |                   |
| 331.20                                    | 39101 Sale of General Fixed Assets            | -               | 182             | -               | 12,600             | -                | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>-</b>        | <b>182</b>      | <b>-</b>        | <b>12,600</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>TOTAL STREET DEPARTMENT</b>                | <b>578,902</b>  | <b>917,364</b>  | <b>523,500</b>  | <b>623,481</b>     | <b>563,500</b>   | <b>563,500</b>    | <b>563,500</b>    |

GENERAL FUND  
REVENUES

|   |   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>WATER RESOURCES</b>                      |   |                 |                 |                 |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>        |   |                 |                 |                 |                    |                  |                   |                   |
| 332.54                                      | 33113 FEMA Grant                              | 57,793          | 5,569           | -               | -                  | -                | -                 | -                 |
|   | 33499 Other State Grants                      | 7,705           | 742             | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL INTERGOVERNMENTAL</b>                | <b>65,498</b>   | <b>6,311</b>    | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>360 MISCELLANEOUS REVENUE</b>            |   |                 |                 |                 |                    |                  |                   |                   |
| 332.54                                      | 36301 Special Assessments                     | -               | 600             | -               | 2,565              | -                | -                 | -                 |
|   | 36909 Other Miscellaneous Revenue             | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>-</b>        | <b>600</b>      | <b>-</b>        | <b>2,565</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>390 OTHER FINANCING SOURCES</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 332.54                                      | 39101 Sale of General Fixed Assets            | -               | -               | -               | 35,214             | -                | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>35,214</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>TOTAL WATER RESOURCES</b>                  | <b>65,498</b>   | <b>6,911</b>    | <b>-</b>        | <b>37,779</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>CEMETERY</b>                             |   |                 |                 |                 |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>            |   |                 |                 |                 |                    |                  |                   |                   |
| 337.00                                      | 36909 Other Miscellaneous Revenue             | 11              | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>11</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>380 ENTERPRISE OPERATING REVENUE</b>     |   |                 |                 |                 |                    |                  |                   |                   |
| 337.00                                      | 38601 Sale of Lots                            | 65,852          | 55,243          | 50,000          | 48,093             | 50,000           | 50,000            | 50,000            |
|   | 38602 Grave Digging Charges                   | 64,965          | 67,851          | 55,000          | 57,228             | 55,000           | 55,000            | 55,000            |
|   | 38603 Annual & Perpetual Care                 | 3,859           | 3,529           | 3,000           | 2,260              | 3,000            | 3,000             | 3,000             |
|   | 38604 Sale of Niches                          | -               | 5,900           | 5,000           | 5,650              | 5,000            | 5,000             | 5,000             |
|   | 38607 Recording Fees                          | 434             | 902             | 500             | 1,030              | 500              | 500               | 500               |
|   | 38609 Other                                   | 5,246           | 5,230           | 5,000           | 5,037              | 5,000            | 5,000             | 5,000             |
|   | <b>TOTAL ENTERPRISE OPERATING REVENUE</b>     | <b>140,356</b>  | <b>138,655</b>  | <b>118,500</b>  | <b>119,298</b>     | <b>118,500</b>   | <b>118,500</b>    | <b>118,500</b>    |
| <b>390 OTHER FINANCING SOURCES</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 337.00                                      | 39101 Sale of General Fixed Assets            | -               | 2               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>-</b>        | <b>2</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>TOTAL CEMETERY</b>                         | <b>140,367</b>  | <b>138,657</b>  | <b>118,500</b>  | <b>119,298</b>     | <b>118,500</b>   | <b>118,500</b>    | <b>118,500</b>    |
| <b>ANIMAL CONTROL</b>                       |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b>   |   |                 |                 |                 |                    |                  |                   |                   |
| 341.43                                      | 34505 Animal Control & Shelter Fees           | 1,440           | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>1,440</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>ANIMAL CONTROL</b>                         | <b>1,440</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>FORESTRY</b>                             |   |                 |                 |                 |                    |                  |                   |                   |
| <b>320 LICENSES &amp; PERMITS</b>           |   |                 |                 |                 |                    |                  |                   |                   |
| 352.40                                      | 32109 Other                                   | 23              | 20              | -               | 23                 | -                | -                 | -                 |
|   | <b>TOTAL LICENSES &amp; PERMITS</b>           | <b>23</b>       | <b>20</b>       | <b>-</b>        | <b>23</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>360 MISCELLANEOUS REVENUE</b>            |   |                 |                 |                 |                    |                  |                   |                   |
| 352.40                                      | 36700 Donations                               | -               | -               | -               | -                  | -                | -                 | -                 |
|   | 36909 Other Misc. Revenue                     | 2,277           | 2,970           | 3,500           | 3,920              | 3,500            | 3,500             | 3,500             |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>2,277</b>    | <b>2,970</b>    | <b>3,500</b>    | <b>3,920</b>       | <b>3,500</b>     | <b>3,500</b>      | <b>3,500</b>      |
|   | <b>TOTAL FORESTRY</b>                         | <b>2,300</b>    | <b>2,990</b>    | <b>3,500</b>    | <b>3,943</b>       | <b>3,500</b>     | <b>3,500</b>      | <b>3,500</b>      |
| <b>LIBRARY</b>                              |   |                 |                 |                 |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>        |   |                 |                 |                 |                    |                  |                   |                   |
| 355.00                                      | 33143 John Adams Unbound                      | -               | -               | -               | -                  | -                | -                 | -                 |
| 355.00                                      | 33812 Hamlin County Revenue                   | 250             | 250             | 250             | 250                | 250              | 250               | 250               |
|   | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>        | <b>250</b>      | <b>250</b>      | <b>250</b>      | <b>250</b>         | <b>250</b>       | <b>250</b>        | <b>250</b>        |
| <b>340 CHARGES FOR GOODS &amp; SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 355.00                                      | 34715 LATI Service Agreement                  | 160             | -               | 160             | 160                | 160              | 160               | 160               |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>160</b>      | <b>-</b>        | <b>160</b>      | <b>160</b>         | <b>160</b>       | <b>160</b>        | <b>160</b>        |
| <b>360 MISCELLANEOUS REVENUE</b>            |   |                 |                 |                 |                    |                  |                   |                   |
| 455.00                                      | 36212 Vending Company Rental                  | -               | -               | -               | -                  | -                | -                 | -                 |
|   | 35102 Library Fines                           | -               | -               | -               | -                  | -                | -                 | -                 |
| 355.00                                      | 36909 Other Miscellaneous Revenue             | 4,416           | 4,510           | 2,300           | 4,831              | 8,500            | 8,500             | 8,500             |
|   | 36910 Cash Short & Over                       | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>4,416</b>    | <b>4,510</b>    | <b>2,300</b>    | <b>4,831</b>       | <b>8,500</b>     | <b>8,500</b>      | <b>8,500</b>      |

**GENERAL FUND  
REVENUES**

|   |   | ACTUAL<br>FY 11   | ACTUAL<br>FY 12   | BUDGET<br>FY 13   | PROJECTED<br>FY 13 | REQUEST<br>FY 14  | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|---|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| <b>390 OTHER FINANCING SOURCES</b>        |   |                   |                   |                   |                    |                   |                   |                   |
| 355.00                                    | 39101 Sale of General Fixed Assets            | -                 | 38                | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | -                 | 38                | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL LIBRARY</b>                          | <b>4,826</b>      | <b>4,798</b>      | <b>2,710</b>      | <b>5,241</b>       | <b>8,910</b>      | <b>8,910</b>      | <b>8,910</b>      |
| <b>BUILDING SERVICES</b>                  |   |                   |                   |                   |                    |                   |                   |                   |
| <b>320 LICENSES AND PERMITS</b>           |   |                   |                   |                   |                    |                   |                   |                   |
| 365.12                                    | 32201 Building Permits                        | 105,817           | 154,582           | 100,000           | 106,786            | 100,000           | 100,000           | 100,000           |
|   | 32202 Contractor License Fee                  | 6,200             | 5,700             | 7,000             | 4,800              | 6,000             | 6,000             | 6,000             |
|   | 32205 Excavation Permits                      | 1,600             | 1,860             | 1,500             | 1,680              | 1,500             | 1,500             | 1,500             |
|   | 32210 Moving Permits                          | 1,450             | 1,025             | 1,000             | 825                | 1,000             | 1,000             | 1,000             |
|   | 32211 Sign Permits                            | 1,900             | 2,000             | 2,000             | 1,826              | 2,000             | 2,000             | 2,000             |
|   | <b>TOTAL LICENSES AND PERMITS</b>             | <b>116,967</b>    | <b>165,167</b>    | <b>111,500</b>    | <b>115,917</b>     | <b>110,500</b>    | <b>110,500</b>    | <b>110,500</b>    |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                   |                   |                   |                    |                   |                   |                   |
| 365.12                                    | 34103 Zoning & Subdivision Fees               | 6,459             | 5,250             | 5,500             | 4,510              | 5,500             | 5,500             | 5,500             |
|   | 34901 Penalty & Interest                      | 676               | 26                | -                 | 20                 | -                 | -                 | -                 |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>7,135</b>      | <b>5,276</b>      | <b>5,500</b>      | <b>4,530</b>       | <b>5,500</b>      | <b>5,500</b>      | <b>5,500</b>      |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                   |                   |                   |                    |                   |                   |                   |
| 365.12                                    | 36909 Other Misc. Revenue                     | 13,272            | 12,776            | 14,500            | 14,561             | 14,500            | 14,500            | 14,500            |
|   | 36910 Cash Short & Over                       | -                 | 3                 | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>13,272</b>     | <b>12,779</b>     | <b>14,500</b>     | <b>14,561</b>      | <b>14,500</b>     | <b>14,500</b>     | <b>14,500</b>     |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                   |                   |                   |                    |                   |                   |                   |
| 465.12                                    | 39101 Sale of General Fixed Assets            | -                 | -                 | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | -                 | -                 | -                 | -                  | -                 | -                 | -                 |
|   | <b>TOTAL BUILDING SERVICES</b>                | <b>137,374</b>    | <b>183,222</b>    | <b>131,500</b>    | <b>135,008</b>     | <b>130,500</b>    | <b>130,500</b>    | <b>130,500</b>    |
|   | <b>TOTAL GENERAL FUND</b>                     | <b>13,452,765</b> | <b>14,792,077</b> | <b>13,458,845</b> | <b>14,391,652</b>  | <b>14,018,733</b> | <b>14,018,733</b> | <b>14,018,733</b> |
|   | <b>ESTIMATED FUND BALANCE 12-31-13</b>        |                   |                   |                   |                    |                   |                   | <b>7,053,646</b>  |
|   | <b>MEANS OF FINANCE - SUBTOTAL</b>            |                   |                   |                   |                    |                   |                   | <b>21,072,379</b> |
|   | <b>TOTAL GENERAL FUND MEANS OF FINANCE</b>    |                   |                   |                   |                    |                   |                   | <b>21,072,379</b> |

SPECIAL REVENUE FUNDS

PARK AND RECREATION EXPENDITURES

|  | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>201 PARK AND RECREATION FUND</b>  |                  |                  |                  |                    |                  |                   |                   |
| <b>450 CULTURE &amp; RECREATION</b>  |                  |                  |                  |                    |                  |                   |                   |
| 451.21 Supervision   | 238,655          | 204,676          | 209,400          | 212,366            | 224,300          | 224,300           | 224,300           |
| 451.23 Recreation Programs   | 294,964          | 300,579          | 336,650          | 338,092            | 358,400          | 358,400           | 358,400           |
| 451.25 Golf Course   | 576,904          | 542,957          | 657,960          | 646,254            | 720,470          | 714,570           | 714,570           |
| 451.26 Family Aquatics Center  | 244,524          | 267,216          | 293,680          | 344,421            | 318,760          | 318,760           | 318,760           |
| 451.27 Baseball/Softball Complex   | 35,636           | 19,147           | 38,500           | 28,713             | 28,030           | 28,030            | 28,030            |
| 451.28 Auditorium  | 90,059           | 94,659           | 120,410          | 118,362            | 135,280          | 135,280           | 135,280           |
| 451.34 Zoo   | 836,311          | 840,124          | 956,240          | 903,773            | 1,104,860        | 1,104,860         | 1,104,860         |
| 451.35 Ice Arena/Expo Building   | 83,026           | 68,544           | 75,590           | 74,380             | 81,120           | 81,120            | 81,120            |
| 451.42 Park System   | 397,232          | 483,208          | 536,660          | 504,094            | 494,710          | 494,710           | 495,910           |
| 451.47 City Park & Camping   | 68,297           | 68,674           | 112,070          | 99,071             | 86,015           | 86,015            | 86,015            |
| <b>TOTAL PARKS AND RECREATION</b>  | <b>2,865,608</b> | <b>2,889,784</b> | <b>3,337,160</b> | <b>3,269,526</b>   | <b>3,551,945</b> | <b>3,546,045</b>  | <b>3,547,245</b>  |
| <b>CAPITAL OUTLAY ACCUMULATION:<br/>CARRIED OVER FROM 2013<br/>ACCUMULATED IN 2014</b> |                  |                  |                  |                    |                  |                   | <b>56,333</b>     |
| <b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>   |                  |                  |                  |                    |                  |                   | <b>56,333</b>     |
| <b>ENDING FUND BALANCE</b>   |                  |                  |                  |                    |                  |                   | <b>2,645</b>      |
| <b>TOTAL PARKS AND RECREATION FUND REQUIREMENTS</b>                                    |                  |                  |                  |                    |                  |                   | <b>3,606,223</b>  |

PARK AND RECREATION REVENUES

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>PARK AND RECREATION SUPERVISION</b>        |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>              |                  |                  |                  |                    |                  |                   |                   |
| 351.21 36100 Interest Earned                  | 5,621            | 2,862            | 3,500            | 1,412              | 1,500            | 1,500             | 1,500             |
| 36211 Thunder Road Lease Inc.                 | 7,198            | 8,391            | 6,500            | 6,438              | 6,000            | 6,000             | 6,000             |
| 36909 Other Misc. Revenue                     | 2,866            | 4,473            | 4,600            | 4,694              | 5,200            | 5,200             | 5,200             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>15,685</b>    | <b>15,726</b>    | <b>14,600</b>    | <b>12,544</b>      | <b>12,700</b>    | <b>12,700</b>     | <b>12,700</b>     |
| <b>390 OTHER FINANCING SOURCES</b>            |                  |                  |                  |                    |                  |                   |                   |
| 351.21 39101 Sale of General Fixed Assets     | -                | 1,816            | -                | -                  | -                | -                 | -                 |
| 39112 Transfer In - General Fund              | 1,400,000        | 1,400,000        | 1,500,000        | 1,500,000          | 1,600,000        | 1,600,000         | 1,600,000         |
| 39113 Transfer In - BBB Sales Tax Fund        | 18,000           | 58,000           | 58,000           | 58,000             | 58,000           | 58,000            | 58,000            |
| 39114 Transfer In - Capital Impr Fund         | -                | -                | 200,000          | 200,000            | 250,000          | 250,000           | 250,000           |
| <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>1,418,000</b> | <b>1,459,816</b> | <b>1,758,000</b> | <b>1,758,000</b>   | <b>1,908,000</b> | <b>1,908,000</b>  | <b>1,908,000</b>  |
| <b>TOTAL SUPERVISION</b>                      | <b>1,433,685</b> | <b>1,475,542</b> | <b>1,772,600</b> | <b>1,770,544</b>   | <b>1,920,700</b> | <b>1,920,700</b>  | <b>1,920,700</b>  |
| <b>RECREATION PROGRAMS</b>                    |                  |                  |                  |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b>     |                  |                  |                  |                    |                  |                   |                   |
| 351.23 34703 Senior Games                     | 495              | 633              | 400              | 500                | 500              | 500               | 500               |
| 34730 Fees - Basketball - Youth               | 14,687           | 20,588           | 15,500           | 16,083             | 15,500           | 15,500            | 15,500            |
| 34731 Fees - Playground Adventures            | 3,175            | 5,657            | 4,000            | 4,376              | 4,400            | 4,400             | 4,400             |
| 34732 Fees - Baseball                         | 15,665           | 20,414           | 17,000           | 18,935             | 19,000           | 19,000            | 19,000            |
| 34733 Fees - Basketball - Adult               | 21,300           | 22,185           | 21,500           | 20,938             | 21,500           | 21,500            | 21,500            |
| 34735 Fees - Senior Programs                  | 1,487            | 2,895            | 1,000            | 2,411              | 2,500            | 2,500             | 2,500             |
| 34736 Fees - Youth Track                      | 1,118            | 1,113            | 1,200            | 1,094              | 1,200            | 1,200             | 1,200             |
| 34737 Fees - Girls Softball                   | 9,936            | 11,560           | 10,000           | 12,318             | 11,000           | 11,000            | 11,000            |
| 34738 Fees - Golf Lessons                     | 1,164            | 327              | 300              | 314                | 300              | 300               | 300               |
| 34739 Fees - Gymnastics                       | 802              | 1,335            | 800              | 1,156              | 1,000            | 1,000             | 1,000             |
| 34740 Fees - Pottery                          | 4,580            | 4,975            | 4,500            | 4,372              | 4,500            | 4,500             | 4,500             |
| 34741 Fees - Tennis League                    | 760              | 840              | 800              | 780                | 800              | 800               | 800               |
| 34742 Battle of Superstars                    | 269              | 377              | 300              | 679                | 500              | 500               | 500               |
| 34744 Fees - Tennis                           | 5,093            | 5,358            | 5,500            | 5,066              | 5,000            | 5,000             | 5,000             |
| 34745 Fees - Volleyball                       | 6,781            | 7,060            | 5,500            | 6,302              | 6,000            | 6,000             | 6,000             |
| 34747 Fees - Archery                          | 2,452            | 3,000            | 2,500            | 2,862              | 2,500            | 2,500             | 2,500             |
| 34748 Fees - Gym                              | 895              | 1,328            | 700              | 605                | 700              | 700               | 700               |
| 34749 Fees - Road Trips                       | 2,357            | 448              | 500              | 443                | 500              | 500               | 500               |
| 34750 Birthday Parties                        | 4,089            | 2,585            | 2,600            | 2,547              | 2,600            | 2,600             | 2,600             |
| 34751 Fees - Open Art                         | 4,664            | 4,406            | 4,200            | 5,574              | 4,200            | 4,200             | 4,200             |
| 34752 Assorted Legues                         | -                | 1,084            | 750              | 1,333              | 1,000            | 1,000             | 1,000             |
| 34753 Youth Roller Hockey                     | 2,160            | 3,858            | 500              | 1,892              | 1,500            | 1,500             | 1,500             |
| 34754 Fees - Band                             | 359              | 491              | 400              | 340                | 400              | 400               | 400               |
| 34755 Skate Board Lessons                     | 255              | 99               | 100              | 132                | 100              | 100               | 100               |
| 34756 Fees - Adult Golf Lessons               | 453              | 363              | 400              | 344                | 400              | 400               | 400               |
| 34757 Fees - Youth Golf League                | 1,200            | 61               | 100              | 37                 | 100              | 100               | 100               |
| 34758 Fees - Youth Volleyball                 | 3,018            | 3,419            | 1,500            | 1,500              | 1,500            | 1,500             | 1,500             |
| 34759 Indoor Soccer League                    | 2,220            | 1,450            | 1,500            | 1,500              | 1,500            | 1,500             | 1,500             |
| 34760 Backyard Challenge                      | -                | 65               | -                | 125                | -                | -                 | -                 |
| <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>111,434</b>   | <b>127,974</b>   | <b>104,050</b>   | <b>114,558</b>     | <b>110,700</b>   | <b>110,700</b>    | <b>110,700</b>    |

**PARK AND RECREATION  
REVENUES**

|   |   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 351.23                                    | 36700 Donations                               | 23,000          | 13,196          | 10,000          | 18,504             | 13,000           | 13,000            | 13,000            |
|   | 36909 Other Misc. Revenue                     | -               | -               | -               | -                  | -                | -                 | -                 |
|   | 36910 Cash Short & Over                       | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>23,000</b>   | <b>13,196</b>   | <b>10,000</b>   | <b>18,504</b>      | <b>13,000</b>    | <b>13,000</b>     | <b>13,000</b>     |
|   | <b>TOTAL RECREATIONAL PROGRAMS</b>            | <b>134,434</b>  | <b>141,170</b>  | <b>114,050</b>  | <b>133,062</b>     | <b>123,700</b>   | <b>123,700</b>    | <b>123,700</b>    |
| <b>GOLF COURSE</b>                        |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 351.25                                    | 34701 Golf Fees/Membership Fees               | 442,829         | 459,033         | 525,700         | 448,977            | 450,000          | 450,000           | 450,000           |
|   | 34707 Cart Storage                            | 30,865          | 27,524          | 30,000          | 25,064             | 30,000           | 30,000            | 30,000            |
|   | 34718 Golf Cart Rentals                       | 79,246          | 75,797          | 75,000          | 74,942             | 78,750           | 78,750            | 78,750            |
|   | 34734 Clubhouse Mngr Golf Lessons             | 7,600           | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>560,540</b>  | <b>562,354</b>  | <b>630,700</b>  | <b>548,983</b>     | <b>558,750</b>   | <b>558,750</b>    | <b>558,750</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 351.25                                    | 36700 Donations                               | 500             | -               | -               | 2,525              | -                | -                 | -                 |
|   | 36909 Other Miscellaneous Revenue             | 280             | 1,561           | -               | 2,300              | 1,500            | 1,500             | 1,500             |
|   | 36910 Cash Short & Over                       | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>780</b>      | <b>1,561</b>    | <b>-</b>        | <b>4,825</b>       | <b>1,500</b>     | <b>1,500</b>      | <b>1,500</b>      |
| <b>390 OTHER FINANCING SOURCES</b>        |   |                 |                 |                 |                    |                  |                   |                   |
| 351.25                                    | 39101 Sale of General Fixed Assets            | 250             | 1,199           | -               | -                  | 65,250           | 65,250            | 65,250            |
|   | 39402 Lease Proceeds                          | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>250</b>      | <b>1,199</b>    | <b>-</b>        | <b>-</b>           | <b>65,250</b>    | <b>65,250</b>     | <b>65,250</b>     |
|   | <b>TOTAL GOLF COURSE</b>                      | <b>561,570</b>  | <b>565,114</b>  | <b>630,700</b>  | <b>553,808</b>     | <b>625,500</b>   | <b>625,500</b>    | <b>625,500</b>    |
| <b>FAMILY AQUATIC CENTER</b>              |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 351.26                                    | 34702 Fees - Admission & Programs             | 130,161         | 145,262         | 135,000         | 124,080            | 135,000          | 135,000           | 135,000           |
|   | 34704 Concessions                             | 36,469          | 42,775          | 40,000          | 35,584             | 40,000           | 40,000            | 40,000            |
|   | 34711 Ice Arena/Pool Rental                   | 3,736           | 1,378           | 3,000           | 1,263              | 2,000            | 2,000             | 2,000             |
|   | 34713 Aquatic Fees/Swim Class                 | 20,635          | 24,073          | 21,000          | 24,111             | 22,000           | 22,000            | 22,000            |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>191,001</b>  | <b>213,488</b>  | <b>199,000</b>  | <b>185,038</b>     | <b>199,000</b>   | <b>199,000</b>    | <b>199,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 351.26                                    | 36700 Donations                               | 530             | 200             | -               | -                  | -                | -                 | -                 |
|   | 36909 Other Misc. Revenue                     | 1,420           | 1,580           | 1,000           | 1,409              | 1,000            | 1,000             | 1,000             |
|   | 36910 Cash Short & Over                       | 123             | 55              | -               | 20                 | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>2,073</b>    | <b>1,835</b>    | <b>1,000</b>    | <b>1,429</b>       | <b>1,000</b>     | <b>1,000</b>      | <b>1,000</b>      |
|   | <b>TOTAL FAMILY AQUATIC CENTER</b>            | <b>193,074</b>  | <b>215,323</b>  | <b>200,000</b>  | <b>186,467</b>     | <b>200,000</b>   | <b>200,000</b>    | <b>200,000</b>    |
| <b>BASEBALL/SOFTBALL COMPLEX</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 351.27                                    | 36200 Rental - Buildings                      | 47              | -               | -               | -                  | -                | -                 | -                 |
|   | 36201 Rental - Lights                         | 7,310           | 7,481           | 6,500           | 7,132              | 6,500            | 6,500             | 6,500             |
|   | 36700 Donations                               | -               | -               | -               | -                  | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>7,357</b>    | <b>7,481</b>    | <b>6,500</b>    | <b>7,132</b>       | <b>6,500</b>     | <b>6,500</b>      | <b>6,500</b>      |
|   | <b>TOTAL BASEBALL/SOFTBALL COMPLEX</b>        | <b>7,357</b>    | <b>7,481</b>    | <b>6,500</b>    | <b>7,132</b>       | <b>6,500</b>     | <b>6,500</b>      | <b>6,500</b>      |
| <b>AUDITORIUM</b>                         |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 351.28                                    | 34705 Auditorium Use Charges                  | 4,016           | 7,759           | 5,100           | 5,335              | 15,100           | 15,100            | 15,100            |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>4,016</b>    | <b>7,759</b>    | <b>5,100</b>    | <b>5,335</b>       | <b>15,100</b>    | <b>15,100</b>     | <b>15,100</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>          |   |                 |                 |                 |                    |                  |                   |                   |
| 351.28                                    | 36202 Rentals - Equipment                     | -               | -               | -               | 11                 | -                | -                 | -                 |
|   | 36909 Other Misc. Revenue                     | 349             | 337             | -               | 162                | -                | -                 | -                 |
|   | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>349</b>      | <b>337</b>      | <b>-</b>        | <b>173</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|   | <b>TOTAL AUDITORIUM</b>                       | <b>4,365</b>    | <b>8,096</b>    | <b>5,100</b>    | <b>5,508</b>       | <b>15,100</b>    | <b>15,100</b>     | <b>15,100</b>     |
| <b>ZOO</b>                                |   |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b> |   |                 |                 |                 |                    |                  |                   |                   |
| 351.34                                    | 34700 Zoo - User Fees                         | 138,489         | 198,802         | 171,000         | 175,000            | 212,000          | 212,000           | 212,000           |
|   | 34702 Fees - Admission & Program              | 21,397          | 26,508          | 25,000          | 26,000             | 27,000           | 27,000            | 27,000            |
|   | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>159,886</b>  | <b>225,310</b>  | <b>196,000</b>  | <b>201,000</b>     | <b>239,000</b>   | <b>239,000</b>    | <b>239,000</b>    |

**PARK AND RECREATION  
REVENUES**

|  |   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|---|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>360 MISCELLANEOUS REVENUE</b>                     |   |                  |                  |                  |                    |                  |                   |                   |
| 351.34   | 36206 Rentals - House                         | 6,676            | 7,190            | 10,800           | 7,280              | 7,200            | 7,200             | 7,200             |
|  | 36700 Donations                               | 70,596           | 111,376          | 150,000          | 150,000            | 200,000          | 200,000           | 200,000           |
|  | 36909 Other Misc. Revenue                     | 1,281            | 1,530            | 2,750            | 4,046              | 6,000            | 6,000             | 6,000             |
|  | 36910 Cash Short & Over                       | -                | -                | -                | -                  | -                | -                 | -                 |
|  | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>78,553</b>    | <b>120,096</b>   | <b>163,550</b>   | <b>161,326</b>     | <b>213,200</b>   | <b>213,200</b>    | <b>213,200</b>    |
| <b>390 OTHER FINANCING SOURCES</b>                   |   |                  |                  |                  |                    |                  |                   |                   |
| 351.34   | 39101 Sale of General Fixed Assets            | 185              | 3,785            | 3,000            | 814                | 1,000            | 1,000             | 1,000             |
|  | <b>TOTAL OTHER FINANCING SOURCES</b>          | <b>185</b>       | <b>3,785</b>     | <b>3,000</b>     | <b>814</b>         | <b>1,000</b>     | <b>1,000</b>      | <b>1,000</b>      |
|  | <b>TOTAL ZOO</b>                              | <b>238,624</b>   | <b>349,191</b>   | <b>362,550</b>   | <b>363,140</b>     | <b>453,200</b>   | <b>453,200</b>    | <b>453,200</b>    |
| <b>ICE ARENA/EXPO BUILDING</b>                       |   |                  |                  |                  |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b>            |   |                  |                  |                  |                    |                  |                   |                   |
| 351.35   | 34711 Rentals - Ice Arena                     | 2,085            | 2,491            | 1,800            | 1,862              | 1,800            | 1,800             | 1,800             |
|  | 34712 Season & Daily Tickets                  | 12,777           | 10,295           | 11,000           | 10,042             | 11,000           | 11,000            | 11,000            |
|  | <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b> | <b>14,862</b>    | <b>12,786</b>    | <b>12,800</b>    | <b>11,904</b>      | <b>12,800</b>    | <b>12,800</b>     | <b>12,800</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>                     |   |                  |                  |                  |                    |                  |                   |                   |
| 351.35   | 36909 Other Misc. Revenue                     | 1,732            | -                | -                | -                  | -                | -                 | -                 |
|  | 36910 Cash Short & Over                       | -                | 1                | -                | -                  | -                | -                 | -                 |
|  | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>1,732</b>     | <b>1</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
|  | <b>TOTAL ICE ARENA</b>                        | <b>16,594</b>    | <b>12,787</b>    | <b>12,800</b>    | <b>11,904</b>      | <b>12,800</b>    | <b>12,800</b>     | <b>12,800</b>     |
| <b>PARKS SYSTEM</b>                                  |   |                  |                  |                  |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>                 |   |                  |                  |                  |                    |                  |                   |                   |
| 351.42   | 33145 Other Federal Grants                    | -                | 12,750           | 20,000           | 20,000             | 20,000           | 20,000            | 20,000            |
|  | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>        | <b>-</b>         | <b>12,750</b>    | <b>20,000</b>    | <b>20,000</b>      | <b>20,000</b>    | <b>20,000</b>     | <b>20,000</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>                     |   |                  |                  |                  |                    |                  |                   |                   |
| 351.42   | 36200 Rentals - Buildings                     | 1,294            | 1,475            | 1,200            | 1,168              | 1,200            | 1,200             | 1,200             |
|  | 36202 Rentals - Equipment                     | -                | 236              | 225              | 216                | 225              | 225               | 225               |
|  | 36205 Garden Site Rentals                     | 2,304            | 3,456            | 3,500            | 3,800              | 3,500            | 3,500             | 3,500             |
|  | 36207 Derby Downs Rental                      | 1,056            | 2,174            | 500              | 1,972              | 1,000            | 1,000             | 1,000             |
|  | 36700 Donations                               | 958              | 5,561            | 500              | -                  | 500              | 500               | 500               |
|  | 36713 Donations - Park Development            | 910              | -                | -                | 1,732              | -                | -                 | -                 |
|  | 36906 Trolley Reimbursement                   | -                | 2,313            | 1,000            | 510                | 500              | 500               | 500               |
|  | 36909 Other Miscellaneous Revenue             | 341              | 474              | 500              | 636                | 500              | 500               | 500               |
|  | 36910 Cash Short & Over                       | -                | -                | -                | -                  | -                | -                 | -                 |
|  | <b>TOTAL MISCELLANEOUS REVENUE</b>            | <b>6,863</b>     | <b>15,689</b>    | <b>7,425</b>     | <b>10,034</b>      | <b>7,425</b>     | <b>7,425</b>      | <b>7,425</b>      |
|  | <b>TOTAL PARK SYSTEMS</b>                     | <b>6,863</b>     | <b>28,439</b>    | <b>27,425</b>    | <b>30,034</b>      | <b>27,425</b>    | <b>27,425</b>     | <b>27,425</b>     |
| <b>CITY PARK AND CAMPING</b>                         |   |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>                     |   |                  |                  |                  |                    |                  |                   |                   |
| 351.47   | 36200 Rental - Buildings                      | 1,332            | 786              | 400              | 730                | 400              | 400               | 400               |
|  | 36203 Campground Rental                       | 71,600           | 87,463           | 90,000           | 78,633             | 90,000           | 90,000            | 90,000            |
|  | 36204 Other                                   | 1,218            | 1,227            | 1,200            | 503                | 500              | 500               | 500               |
|  | 36909 Other Miscellaneous Revenue             | 170              | 128              | 300              | 87                 | 200              | 200               | 200               |
|  | 36910 Cash Short & Over                       | -                | -                | -                | -                  | -                | -                 | -                 |
|  | <b>OTHER MISCELLANEOUS REVENUE</b>            | <b>74,320</b>    | <b>89,604</b>    | <b>91,900</b>    | <b>79,953</b>      | <b>91,100</b>    | <b>91,100</b>     | <b>91,100</b>     |
|  | <b>TOTAL CITY PARK AND CAMPING</b>            | <b>74,320</b>    | <b>89,604</b>    | <b>91,900</b>    | <b>79,953</b>      | <b>91,100</b>    | <b>91,100</b>     | <b>91,100</b>     |
|  | <b>TOTAL PARKS AND RECREATION</b>             | <b>2,670,886</b> | <b>2,892,747</b> | <b>3,223,625</b> | <b>3,141,552</b>   | <b>3,476,025</b> | <b>3,476,025</b>  | <b>3,476,025</b>  |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>               |   |                  |                  |                  |                    |                  |                   | <b>130,198</b>    |
| <b>TOTAL PARKS &amp; RECREATION MEANS OF FINANCE</b> |   |                  |                  |                  |                    |                  |                   | <b>3,606,223</b>  |

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

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>203 SPECIAL 1% SALES TAX (BBB) FUND</b>   |                 |                 |                 |                    |                  |                   |                   |
| <b>490 OTHER</b>                             |                 |                 |                 |                    |                  |                   |                   |
| 490.10 Conven & Visitors Bureau              | 108,475         | 108,607         | 124,700         | 129,124            | 123,000          | 123,000           | 123,000           |
| 490.11 Watertown Promotions - Chamber        | 307,120         | 297,499         | 317,300         | 315,567            | 330,950          | 300,950           | 314,500           |
| 490.13 Other                                 | 203,000         | 246,885         | 252,550         | 252,550            | 256,650          | 256,650           | 256,650           |
| <b>TOTAL 1% SALES TAX (BBB)</b>              | <b>618,595</b>  | <b>652,991</b>  | <b>694,550</b>  | <b>697,241</b>     | <b>710,600</b>   | <b>680,600</b>    | <b>694,150</b>    |
| <b>ENDING FUND BALANCE</b>                   |                 |                 |                 |                    |                  |                   | <b>126,902</b>    |
| <b>TOTAL BBB SALES TAX FUND REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>821,052</b>    |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>SPECIAL 1% SALES TAX</b>                             |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>  |                 |                 |                 |                    |                  |                   |                   |
| 390.00 31301 Bed, Board & Booze Tax                     | 652,346         | 698,310         | 656,000         | 683,734            | 675,000          | 675,000           | 675,000           |
| 31305 Sales Tax - Audits                                | (2,863)         | (259)           | -               | 1,540              | -                | -                 | -                 |
| <b>TOTAL TAXES</b>                                      | <b>649,483</b>  | <b>698,051</b>  | <b>656,000</b>  | <b>685,274</b>     | <b>675,000</b>   | <b>675,000</b>    | <b>675,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>                        |                 |                 |                 |                    |                  |                   |                   |
| 390.00 36100 Interest Earned                            | 708             | 660             | 750             | 480                | 500              | 500               | 500               |
| 36909 Other Miscellaneous Revenue                       | 1,110           | 1,785           | 1,000           | 1,032              | 1,000            | 1,000             | 1,000             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                      | <b>1,818</b>    | <b>2,445</b>    | <b>1,750</b>    | <b>1,512</b>       | <b>1,500</b>     | <b>1,500</b>      | <b>1,500</b>      |
| <b>TOTAL SPECIAL 1% SALES TAX</b>                       | <b>651,301</b>  | <b>700,496</b>  | <b>657,750</b>  | <b>686,786</b>     | <b>676,500</b>   | <b>676,500</b>    | <b>676,500</b>    |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>                  |                 |                 |                 |                    |                  |                   | <b>144,552</b>    |
| <b>TOTAL SPECIAL 1% SALES TAX FUND MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>821,052</b>    |

**COMMUNITY RECREATION CENTER  
EXPENDITURES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>204 COMMUNITY RECREATION FUND</b>                    |                 |                 |                 |                    |                  |                   |                   |
| <b>450 CULTURE AND RECREATION</b>                       |                 |                 |                 |                    |                  |                   |                   |
| 451.22 Community Recreation Center                      | 827,161         | 870,193         | 941,550         | 925,129            | 939,010          | 937,000           | 937,000           |
| <b>TOTAL RECREATION &amp; CIVIC CENTER</b>              | <b>827,161</b>  | <b>870,193</b>  | <b>941,550</b>  | <b>925,129</b>     | <b>939,010</b>   | <b>937,000</b>    | <b>937,000</b>    |
| <b>CAPITAL OUTLAY ACCUMULATION:</b>                     |                 |                 |                 |                    |                  |                   |                   |
| <b>CARRIED OVER FROM 2013</b>                           |                 |                 |                 |                    |                  |                   | -                 |
| <b>ACCUMULATED IN 2014</b>                              |                 |                 |                 |                    |                  |                   | <b>50,000</b>     |
| <b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>          |                 |                 |                 |                    |                  |                   | <b>50,000</b>     |
| <b>ENDING FUND BALANCE</b>                              |                 |                 |                 |                    |                  |                   | <b>49,503</b>     |
| <b>TOTAL RECREATION &amp; CIVIC CENTER REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>1,036,503</b>  |

**COMMUNITY RECREATION CENTER  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>CIVIC AND RECREATION CENTER</b>                               |                 |                 |                 |                    |                  |                   |                   |
| <b>340 CHARGES FOR GOODS AND SERVICES</b>                        |                 |                 |                 |                    |                  |                   |                   |
| 351.22 34701 Golf Fees/Membership Fees                           | 486,609         | 494,612         | 540,000         | 532,500            | 543,000          | 543,000           | 543,000           |
| 34702 Fees - Admission & Program                                 | 161,632         | 173,789         | 165,000         | 166,500            | 168,000          | 168,000           | 168,000           |
| 34706 H.B/R.B Court Fees   | 635             | 858             | 1,000           | 700                | 1,000            | 1,000             | 1,000             |
| 34709 Other  | 9,251           | 7,815           | 10,000          | 8,000              | 10,000           | 10,000            | 10,000            |
| 34710 Swim Pass Revenue  | 8,702           | 8,395           | 9,500           | 8,673              | 9,500            | 9,500             | 9,500             |
| 34711 Rentals - Pool (School)                                    | 20,000          | 20,000          | 20,000          | 20,127             | 20,000           | 20,000            | 20,000            |
| 34713 Aquatic Fees/Swim Class                                    | 47,959          | 51,551          | 46,000          | 49,300             | 49,000           | 49,000            | 49,000            |
| 34714 Enrollment Fee for Bldg                                    | 17,991          | 19,315          | 18,000          | 18,700             | 20,000           | 20,000            | 20,000            |
| 34717 Merchandise Revenue  | 26,700          | 30,453          | 29,500          | 31,500             | 30,500           | 30,500            | 30,500            |
| <b>TOTAL CHARGES FOR GOODS &amp; SERVICES</b>                    | <b>779,479</b>  | <b>806,788</b>  | <b>839,000</b>  | <b>836,000</b>     | <b>851,000</b>   | <b>851,000</b>    | <b>851,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>                                 |                 |                 |                 |                    |                  |                   |                   |
| 351.22 36100 Interest Earned                                     | 1,034           | 531             | 2,000           | 500                | 1,000            | 1,000             | 1,000             |
| 36200 Rentals - Buildings  | 4,806           | 6,789           | 8,000           | 6,750              | 8,000            | 8,000             | 8,000             |
| 36700 Donations  | 5,900           | 16,133          | 6,550           | 16,000             | 6,000            | 6,000             | 6,000             |
| 36909 Other Misc. Revenue  | 18,433          | 19,347          | 21,000          | 12,750             | 21,000           | 21,000            | 21,000            |
| 36910 Cash Short & Over  | (3)             | 1               | -               | -                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                               | <b>30,170</b>   | <b>42,801</b>   | <b>37,550</b>   | <b>36,000</b>      | <b>36,000</b>    | <b>36,000</b>     | <b>36,000</b>     |
| <b>390 OTHER FINANCING SOURCES</b>                               |                 |                 |                 |                    |                  |                   |                   |
| 351.22 39101 Sales of General Fixed Assets                       | -               | 21              | -               | -                  | -                | -                 | -                 |
| 39112 Transfer In - General Fund                                 | -               | 21,000          | 65,000          | 65,000             | 50,000           | 50,000            | 50,000            |
| <b>TOTAL OTHER FINANCING SOURCES</b>                             | <b>-</b>        | <b>21,021</b>   | <b>65,000</b>   | <b>65,000</b>      | <b>50,000</b>    | <b>50,000</b>     | <b>50,000</b>     |
| <b>TOTAL CIVIC &amp; RECREATION CENTER</b>                       | <b>809,649</b>  | <b>870,610</b>  | <b>941,550</b>  | <b>937,000</b>     | <b>937,000</b>   | <b>937,000</b>    | <b>937,000</b>    |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>                           |                 |                 |                 |                    |                  |                   | <b>99,503</b>     |
| <b>TOTAL CIVIC &amp; RECREATION CENTER FUND MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>1,036,503</b>  |

**CASUALTY RESERVE  
EXPENDITURES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>205 CASUALTY RESERVE FUND</b>           |                 |                 |                 |                    |                  |                   |                   |
| <b>490 OTHER</b>                           |                 |                 |                 |                    |                  |                   |                   |
| 495.00 Casualty Reserve Fund               | 86,674          | 545             | 40,500          | 27,587             | 41,000           | 41,000            | 41,000            |
| <b>TOTAL CASUALTY RESERVE FUND</b>         | <b>86,674</b>   | <b>545</b>      | <b>40,500</b>   | <b>27,587</b>      | <b>41,000</b>    | <b>41,000</b>     | <b>41,000</b>     |
| <b>ENDING FUND BALANCE</b>                 |                 |                 |                 |                    |                  |                   | <b>1,848</b>      |
| <b>TOTAL CASUALTY RESERVE REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>42,848</b>     |

**CASUALTY RESERVE  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>CASUALTY RESERVE</b>                             |                 |                 |                 |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>                    |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                               | 564             | 215             | 500             | 142                | 200              | 200               | 200               |
| 36909 Other Miscellaneous Revenue                   | 58,812          | 32,747          | 1,500           | 2,674              | 1,500            | 1,500             | 1,500             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                  | <b>59,376</b>   | <b>32,962</b>   | <b>2,000</b>    | <b>2,816</b>       | <b>1,700</b>     | <b>1,700</b>      | <b>1,700</b>      |
| <b>TOTAL CASUALTY RESERVE</b>                       | <b>59,376</b>   | <b>32,962</b>   | <b>2,000</b>    | <b>2,816</b>       | <b>1,700</b>     | <b>1,700</b>      | <b>1,700</b>      |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>              |                 |                 |                 |                    |                  |                   | <b>41,148</b>     |
| <b>TOTAL CASUALTY RESERVE FUND MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>42,848</b>     |

**CAPITAL IMPROVEMENT EXPENDITURES**

|  | ACTUAL<br>FY 11         | ACTUAL<br>FY 12         | BUDGET<br>FY 13         | PROJECTED<br>FY 13      | REQUEST<br>FY 14        | MAYOR'S<br>BUDGET       | APPROVED<br>FY 14        |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>212 CAPITAL IMPROVEMENT FUND</b>                |                         |                         |                         |                         |                         |                         |                          |
| <b>420 PUBLIC SAFETY</b>                           |                         |                         |                         |                         |                         |                         |                          |
| 420.84 Public Safety Improvements                  | 5,623,632               | 1,802,544               | 205,000                 | 1,083,280               | 124,000                 | 124,000                 | 124,000                  |
| <b>TOTAL PUBLIC SAFETY</b>                         | <u>5,623,632</u>        | <u>1,802,544</u>        | <u>205,000</u>          | <u>1,083,280</u>        | <u>124,000</u>          | <u>124,000</u>          | <u>124,000</u>           |
| <b>430 PUBLIC WORKS</b>                            |                         |                         |                         |                         |                         |                         |                          |
| 431.80 Street System Improvements                  | 1,523,021               | 2,284,504               | 2,888,000               | 1,193,335               | 3,929,000               | 3,929,000               | 3,929,000                |
| 432.80 Storm Sewer & Flood Control Projects        | 67,048                  | 424,015                 | 400,000                 | 103,131                 | 475,000                 | 475,000                 | 475,000                  |
| <b>TOTAL PUBLIC WORKS</b>                          | <u>1,590,069</u>        | <u>2,708,519</u>        | <u>3,288,000</u>        | <u>1,296,466</u>        | <u>4,404,000</u>        | <u>4,404,000</u>        | <u>4,404,000</u>         |
| <b>450 CULTURE &amp; RECREATION</b>                |                         |                         |                         |                         |                         |                         |                          |
| 451.82 Recreational Facility Improvements          | 839,129                 | 568,255                 | 2,662,500               | 2,926,333               | 2,359,100               | 2,359,100               | 2,359,100                |
| <b>TOTAL CULTURE &amp; RECREATION</b>              | <u>839,129</u>          | <u>568,255</u>          | <u>2,662,500</u>        | <u>2,926,333</u>        | <u>2,359,100</u>        | <u>2,359,100</u>        | <u>2,359,100</u>         |
| <b>460 URBAN REDEVELOPMENT &amp; HOUSING</b>       |                         |                         |                         |                         |                         |                         |                          |
| 465.83 Industrial Park Infrastructure, Sr. Center  | 91,476                  | 142,438                 | 320,000                 | 826,553                 | 625,000                 | 625,000                 | 925,000                  |
| <b>TOTAL URBAN REDEVELOPMENT &amp; HOUSING</b>     | <u>91,476</u>           | <u>142,438</u>          | <u>320,000</u>          | <u>826,553</u>          | <u>625,000</u>          | <u>625,000</u>          | <u>925,000</u>           |
| <b>470 DEBT SERVICE</b>                            |                         |                         |                         |                         |                         |                         |                          |
| 470.00 Debt Service Payments                       | 1,381,162               | 1,504,185               | 1,077,000               | 1,138,460               | 1,101,580               | 1,101,580               | 1,101,580                |
| <b>TOTAL DEBT SERVICE</b>                          | <u>1,381,162</u>        | <u>1,504,185</u>        | <u>1,077,000</u>        | <u>1,138,460</u>        | <u>1,101,580</u>        | <u>1,101,580</u>        | <u>1,101,580</u>         |
| <b>490 OTHER</b>                                   |                         |                         |                         |                         |                         |                         |                          |
| 490.00 Transfers Out                               | 160,000                 | 320,000                 | 520,000                 | 520,000                 | 647,500                 | 647,500                 | 647,500                  |
| <b>TOTAL OTHER</b>                                 | <u>160,000</u>          | <u>320,000</u>          | <u>520,000</u>          | <u>520,000</u>          | <u>647,500</u>          | <u>647,500</u>          | <u>647,500</u>           |
| <b>TOTAL CAPITAL IMPROVEMENT FUND</b>              | <u><b>9,685,468</b></u> | <u><b>7,045,941</b></u> | <u><b>8,072,500</b></u> | <u><b>7,791,092</b></u> | <u><b>9,261,180</b></u> | <u><b>9,261,180</b></u> | <u><b>9,561,180</b></u>  |
| <b>CAPITAL OUTLAY ACCUMULATIONS:</b>               |                         |                         |                         |                         |                         |                         |                          |
| <b>CARRIED OVER FROM 2013</b>                      |                         |                         |                         |                         |                         |                         | -                        |
| <b>ACCUMULATED IN 2014</b>                         |                         |                         |                         |                         |                         |                         | <u>8,415,839</u>         |
| <b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b>     |                         |                         |                         |                         |                         |                         | <u>8,415,839</u>         |
| <b>ENDING FUND BALANCE</b>                         |                         |                         |                         |                         |                         |                         | <u>3,479,145</u>         |
| <b>TOTAL CAPITAL IMPROVEMENT FUND REQUIREMENTS</b> |                         |                         |                         |                         |                         |                         | <u><u>21,456,164</u></u> |

**CAPITAL IMPROVEMENT REVENUES**

|  | ACTUAL<br>FY 11          | ACTUAL<br>FY 12         | BUDGET<br>FY 13         | PROJECTED<br>FY 13      | REQUEST<br>FY 14        | MAYOR'S<br>BUDGET       | APPROVED<br>FY 14        |
|--|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>CAPITAL IMPROVEMENT FUND</b>                        |                          |                         |                         |                         |                         |                         |                          |
| <b>310 TAXES</b>                                       |                          |                         |                         |                         |                         |                         |                          |
| 31302 Sales Tax and Use Tax                            | 6,219,360                | 6,669,875               | 6,100,000               | 6,608,723               | 6,334,500               | 6,334,500               | 6,334,500                |
| 31305 Sales Taxes - Audits                             | 70,308                   | 131,092                 | -                       | 36,345                  | 2,000                   | 2,000                   | 2,000                    |
| <b>TOTAL TAXES</b>                                     | <u>6,289,668</u>         | <u>6,800,967</u>        | <u>6,100,000</u>        | <u>6,645,068</u>        | <u>6,336,500</u>        | <u>6,336,500</u>        | <u>6,336,500</u>         |
| <b>330 INTERGOVERNMENTAL REVENUES</b>                  |                          |                         |                         |                         |                         |                         |                          |
| 33115 Homeland Security Grant                          | 60,499                   | -                       | -                       | -                       | -                       | -                       | -                        |
| 33117 Assistance to Rural Law Enforcement Grant        | 366,857                  | -                       | -                       | -                       | -                       | -                       | -                        |
| 33118 FAA Grant  | 1,079,408                | 28,139                  | -                       | -                       | -                       | -                       | -                        |
| 33119 EECBG Energy Grant                               | 90,800                   | -                       | -                       | -                       | -                       | -                       | -                        |
| 33124 TEA - 21 Grant                                   | 112,354                  | 13,186                  | -                       | -                       | -                       | -                       | -                        |
| 33141 Edward Byrne Grant                               | 6,629                    | -                       | -                       | -                       | -                       | -                       | -                        |
| 33143 EDI Grants                                       | 20,111                   | 44,835                  | -                       | -                       | -                       | -                       | -                        |
| 33145 Other Federal Grants                             | 271,235                  | -                       | 83,750                  | -                       | -                       | -                       | -                        |
| 33406 State STP Funds                                  | 48,240                   | -                       | 1,033,000               | -                       | -                       | -                       | -                        |
| 33499 Other State Grants                               | 693,753                  | 666,252                 | -                       | 126,571                 | 1,218,800               | 1,218,800               | 1,218,800                |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>                | <u>2,749,886</u>         | <u>752,412</u>          | <u>1,116,750</u>        | <u>126,571</u>          | <u>1,218,800</u>        | <u>1,218,800</u>        | <u>1,218,800</u>         |
| <b>360 MISCELLANEOUS REVENUE</b>                       |                          |                         |                         |                         |                         |                         |                          |
| 36100 Interest Earned                                  | 562,555                  | 513,751                 | 517,700                 | 482,085                 | 506,000                 | 506,000                 | 506,000                  |
| 36301 Special Assessments                              | 51,619                   | 53,797                  | -                       | 76,727                  | -                       | -                       | -                        |
| 36700 Donations  | 127,789                  | 19,833                  | -                       | 94,915                  | 22,000                  | 22,000                  | 22,000                   |
| 36909 Other Miscellaneous Revenue                      | 23,090                   | 19,563                  | -                       | 19,076                  | -                       | -                       | -                        |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                     | <u>765,053</u>           | <u>606,944</u>          | <u>517,700</u>          | <u>672,803</u>          | <u>528,000</u>          | <u>528,000</u>          | <u>528,000</u>           |
| <b>390 OTHER FINANCING SOURCES</b>                     |                          |                         |                         |                         |                         |                         |                          |
| 39101 Sale of General Fixed Assets                     | -                        | 48,500                  | -                       | -                       | -                       | -                       | -                        |
| 39121 Bond Proceeds                                    | 530,997                  | 22,758                  | -                       | -                       | -                       | -                       | -                        |
| <b>TOTAL OTHER FINANCING SOURCES</b>                   | <u>530,997</u>           | <u>71,258</u>           | <u>-</u>                | <u>-</u>                | <u>-</u>                | <u>-</u>                | <u>-</u>                 |
| <b>TOTAL CAPITAL IMPROVEMENT FUND</b>                  | <u><b>10,335,604</b></u> | <u><b>8,231,581</b></u> | <u><b>7,734,450</b></u> | <u><b>7,444,442</b></u> | <u><b>8,083,300</b></u> | <u><b>8,083,300</b></u> | <u><b>8,083,300</b></u>  |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>                 |                          |                         |                         |                         |                         |                         | <u>13,372,864</u>        |
| <b>TOTAL CAPITAL IMPROVEMENT FUND MEANS OF FINANCE</b> |                          |                         |                         |                         |                         |                         | <u><u>21,456,164</u></u> |

**E-911  
EXPENDITURES**

|                                 | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>214 E-911 FUND</b>           |                 |                 |                 |                    |                  |                   |                   |
| <b>420 PUBLIC SAFETY</b>        |                 |                 |                 |                    |                  |                   |                   |
| 421.51 E-911                    | 781,168         | 727,857         | 813,550         | 728,749            | 870,800          | 870,800           | 870,800           |
| <b>TOTAL E-911</b>              | <b>781,168</b>  | <b>727,857</b>  | <b>813,550</b>  | <b>728,749</b>     | <b>870,800</b>   | <b>870,800</b>    | <b>870,800</b>    |
| <b>ENDING FUND BALANCE</b>      |                 |                 |                 |                    |                  |                   | <b>3,533</b>      |
| <b>TOTAL E-911 REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>874,333</b>    |

**E-911  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>E-911 FUND</b>                            |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                             |                 |                 |                 |                    |                  |                   |                   |
| 31600 Telephone Surcharge                    | 259,982         | 180,583         | -               | -                  | -                | -                 | -                 |
| <b>TOTAL TAXES</b>                           | <b>259,982</b>  | <b>180,583</b>  | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>330 INTERGOVERNMENTAL REVENUES</b>        |                 |                 |                 |                    |                  |                   |                   |
| 33117 Assistance to Rural Law Enforcement    | 179,519         | -               | -               | -                  | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>      | <b>179,519</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>340 CHARGES FOR GOODS AND SERVICES</b>    |                 |                 |                 |                    |                  |                   |                   |
| 34208 911 Surcharge Revenue                  | -               | 149,123         | 390,200         | 334,537            | 360,000          | 360,000           | 360,000           |
| 34209 County E-911 Surcharges                | -               | 90,789          | 203,000         | 169,658            | 193,000          | 193,000           | 193,000           |
| <b>TOTAL CHARGES FOR GOODS AND SERVICES</b>  | <b>-</b>        | <b>239,912</b>  | <b>593,200</b>  | <b>504,195</b>     | <b>553,000</b>   | <b>553,000</b>    | <b>553,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>             |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                        | 2,035           | 1,118           | 2,000           | 470                | 2,000            | 2,000             | 2,000             |
| 36703 County Contribution                    | 154,830         | 85,960          | -               | -                  | -                | -                 | -                 |
| 36909 Other Miscellaneous Revenue            | 8,724           | 5,773           | 6,000           | 10,452             | 11,500           | 11,500            | 11,500            |
| <b>TOTAL MISCELLANEOUS REVENUE</b>           | <b>165,589</b>  | <b>92,851</b>   | <b>8,000</b>    | <b>10,922</b>      | <b>13,500</b>    | <b>13,500</b>     | <b>13,500</b>     |
| <b>390 OTHER FINANCING SOURCES</b>           |                 |                 |                 |                    |                  |                   |                   |
| 39113 Transfer In - Capital Improvement Fund | 160,000         | 160,000         | 160,000         | 160,000            | 180,000          | 180,000           | 180,000           |
| <b>TOTAL OTHER FINANCING SOURCES</b>         | <b>160,000</b>  | <b>160,000</b>  | <b>160,000</b>  | <b>160,000</b>     | <b>180,000</b>   | <b>180,000</b>    | <b>180,000</b>    |
| <b>TOTAL E-911</b>                           | <b>765,090</b>  | <b>673,346</b>  | <b>761,200</b>  | <b>675,117</b>     | <b>746,500</b>   | <b>746,500</b>    | <b>746,500</b>    |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>       |                 |                 |                 |                    |                  |                   | <b>127,833</b>    |
| <b>TOTAL E-911 FUND MEANS OF FINANCE</b>     |                 |                 |                 |                    |                  |                   | <b>874,333</b>    |

**LIBRARY FINES  
EXPENDITURES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>226 LIBRARY FINES FUND</b>                  |                 |                 |                 |                    |                  |                   |                   |
| <b>450 CULTURE AND RECREATION</b>              |                 |                 |                 |                    |                  |                   |                   |
| 455.06 Library Fines Fund                      | 40,135          | 56,349          | 110,850         | 110,521            | 187,050          | 187,050           | 187,050           |
| <b>TOTAL LIBRARY FINES FUND</b>                | <b>40,135</b>   | <b>56,349</b>   | <b>110,850</b>  | <b>110,521</b>     | <b>187,050</b>   | <b>187,050</b>    | <b>187,050</b>    |
| <b>CAPITAL OUTLAY ACCUMULATIONS:</b>           |                 |                 |                 |                    |                  |                   |                   |
| <b>CARRIED OVER FROM 2013</b>                  |                 |                 |                 |                    |                  |                   | -                 |
| <b>ACCUMULATED IN 2014</b>                     |                 |                 |                 |                    |                  |                   | <b>24,958</b>     |
| <b>SUBTOTAL - CAPITAL OUTLAY ACCUMULATIONS</b> |                 |                 |                 |                    |                  |                   | <b>24,958</b>     |
| <b>ENDING FUND BALANCE</b>                     |                 |                 |                 |                    |                  |                   | <b>207,189</b>    |
| <b>TOTAL LIBRARY FINES FUND REQUIREMENTS</b>   |                 |                 |                 |                    |                  |                   | <b>419,197</b>    |

**LIBRARY FINES  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>LIBRARY FINES FUND</b>                        |                 |                 |                 |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUES</b>            |                 |                 |                 |                    |                  |                   |                   |
| 33122 Inter-library Loan Postage Program         | -               | -               | -               | -                  | -                | -                 | -                 |
| 33145 Other Federal Grants                       | -               | 750             | -               | -                  | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>          | -               | 750             | -               | -                  | -                | -                 | -                 |
| <b>350 FINES &amp; FORFEITS</b>                  |                 |                 |                 |                    |                  |                   |                   |
| 35102 Library Fines                              | 20,500          | 18,558          | 21,000          | 18,612             | 18,500           | 18,500            | 18,500            |
| <b>TOTAL FINES &amp; FORFEITS</b>                | <b>20,500</b>   | <b>18,558</b>   | <b>21,000</b>   | <b>18,612</b>      | <b>18,500</b>    | <b>18,500</b>     | <b>18,500</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>                 |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                            | 3,926           | 2,286           | 3,000           | 1,332              | 500              | 500               | 500               |
| 36700 Donations                                  | 12,068          | 14,036          | -               | 630                | -                | -                 | -                 |
| 36909 Other Miscellaneous Revenue                | 15,648          | 16,352          | 15,000          | 17,036             | 16,000           | 16,000            | 16,000            |
| 36910 Cash Short & Over                          | (73)            | (20)            | -               | 6                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>               | <b>31,569</b>   | <b>32,654</b>   | <b>18,000</b>   | <b>19,004</b>      | <b>16,500</b>    | <b>16,500</b>     | <b>16,500</b>     |
| <b>TOTAL LIBRARY FINES FUND</b>                  | <b>52,069</b>   | <b>51,962</b>   | <b>39,000</b>   | <b>37,616</b>      | <b>35,000</b>    | <b>35,000</b>     | <b>35,000</b>     |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>           |                 |                 |                 |                    |                  |                   | <b>384,197</b>    |
| <b>TOTAL LIBRARY FINES FUND MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>419,197</b>    |

**URBAN RENEWAL  
EXPENDITURES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>272 URBAN RENEWAL FUND</b>            |                 |                 |                 |                    |                  |                   |                   |
| <b>460 CONSERVATION AND DEVELOPMENT</b>  |                 |                 |                 |                    |                  |                   |                   |
| 441.00 Urban Renewal Fund                | 32,265          | 39,953          | 42,975          | 87,322             | 44,400           | 44,400            | 44,400            |
| <b>TOTAL URBAN RENEWAL FUND</b>          | <b>32,265</b>   | <b>39,953</b>   | <b>42,975</b>   | <b>87,322</b>      | <b>44,400</b>    | <b>44,400</b>     | <b>44,400</b>     |
| <b>ENDING FUND BALANCE</b>               |                 |                 |                 |                    |                  |                   | <b>224,189</b>    |
| <b>TOTAL REVOLVING LOAN REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>268,589</b>    |

**URBAN RENEWAL  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>URBAN RENEWAL FUND</b>                        |                 |                 |                 |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>                 |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                            | 1,640           | 813             | 2,000           | 480                | 550              | 550               | 550               |
| 36200 Rentals-Buildings                          | 2,400           | 2,700           | 2,400           | 2,400              | 2,400            | 2,400             | 2,400             |
| 36301 Special Assessments                        | 45,923          | 50,374          | 50,400          | 50,503             | 50,600           | 50,600            | 50,600            |
| 36302 Int/Penalty Collected                      | -               | 13              | -               | 4                  | -                | -                 | -                 |
| 36700 Donations                                  | 21,001          | -               | -               | -                  | -                | -                 | -                 |
| 36913 Interest Collected by Bank                 | 1,937           | 2,980           | 3,000           | 3,003              | 3,100            | 3,100             | 3,100             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>               | <b>72,901</b>   | <b>56,880</b>   | <b>57,800</b>   | <b>56,390</b>      | <b>56,650</b>    | <b>56,650</b>     | <b>56,650</b>     |
| <b>TOTAL URBAN RENEWAL FUND</b>                  | <b>72,901</b>   | <b>56,880</b>   | <b>57,800</b>   | <b>56,390</b>      | <b>56,650</b>    | <b>56,650</b>     | <b>56,650</b>     |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>           |                 |                 |                 |                    |                  |                   | <b>211,939</b>    |
| <b>TOTAL URBAN RENEWAL FUND MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>268,589</b>    |

**SIoux RIVER WATERSHED PROJECT  
EXPENDITURES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>273 SIOUX RIVER WATERSHED PROJECT</b>                |                 |                 |                 |                    |                  |                   |                   |
| <b>462 CONSERVATION AND DEVELOPMENT</b>                 |                 |                 |                 |                    |                  |                   |                   |
| 462.10 Sioux River Project                              | 210,822         | 322,310         | 303,850         | 350,252            | 397,570          | 397,570           | 397,570           |
| <b>TOTAL SIOUX RIVER WATERSHED PROJECT</b>              | <b>210,822</b>  | <b>322,310</b>  | <b>303,850</b>  | <b>350,252</b>     | <b>397,570</b>   | <b>397,570</b>    | <b>397,570</b>    |
| <b>ENDING FUND BALANCE</b>                              |                 |                 |                 |                    |                  |                   | <b>7,194</b>      |
| <b>TOTAL SIOUX RIVER WATERSHED PROJECT REQUIREMENTS</b> |                 |                 |                 |                    |                  |                   | <b>404,764</b>    |

**SIoux RIVER WATERSHED PROJECT  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>330 INTERGOVERNMENTAL REVENUE</b>                        |                 |                 |                 |                    |                  |                   |                   |
| 33121 EPA Section 319 Grant                                 | 68,744          | 146,722         | 114,500         | 176,919            | 165,000          | 165,000           | 165,000           |
| 33499 Other State Grants                                    | -               | -               | 16,500          | -                  | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>                      | <b>68,744</b>   | <b>146,722</b>  | <b>131,000</b>  | <b>176,919</b>     | <b>165,000</b>   | <b>165,000</b>    | <b>165,000</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>                            |                 |                 |                 |                    |                  |                   |                   |
| 36701 Contributions   | -               | 58,941          | -               | -                  | -                | -                 | -                 |
| 36704 LKWPD Contributions                                   | 20,193          | 44,087          | 33,300          | 33,333             | 33,330           | 33,330            | 33,330            |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                          | <b>20,193</b>   | <b>103,028</b>  | <b>33,300</b>   | <b>33,333</b>      | <b>33,330</b>    | <b>33,330</b>     | <b>33,330</b>     |
| <b>390 OTHER FINANCING SOURCES</b>                          |                 |                 |                 |                    |                  |                   |                   |
| 39112 Transfer In-General Fund                              | -               | 50,000          | 50,000          | 50,000             | 50,000           | 50,000            | 50,000            |
| 39120 Transfer In - Municipal Utilities Fund                | -               | 90,000          | 90,000          | 90,000             | 90,000           | 90,000            | 90,000            |
| <b>TOTAL OTHER FINANCING SOURCES</b>                        | <b>-</b>        | <b>140,000</b>  | <b>140,000</b>  | <b>140,000</b>     | <b>140,000</b>   | <b>140,000</b>    | <b>140,000</b>    |
| <b>TOTAL SIOUX RIVER WATERSHED PROJECT</b>                  | <b>88,937</b>   | <b>389,750</b>  | <b>304,300</b>  | <b>350,252</b>     | <b>338,330</b>   | <b>338,330</b>    | <b>338,330</b>    |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>                      |                 |                 |                 |                    |                  |                   | <b>66,434</b>     |
| <b>TOTAL SIOUX RIVER WATERSHED PROJECT MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>404,764</b>    |

**TIF #1 FUND  
EXPENDITURES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14  |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|--------------------|
| <b>275 TAX INCREMENT FINANCING FUND #1 (TIF #1)</b> |                 |                 |                 |                    |                  |                   |                    |
| <b>490 OTHER</b>                                    |                 |                 |                 |                    |                  |                   |                    |
| 490.00 Tax Increment Financing Fund                 | 157,828         | 152,590         | 146,200         | 145,750            | 139,220          | 139,220           | 139,220            |
| <b>TOTAL TIF #1</b>                                 | <b>157,828</b>  | <b>152,590</b>  | <b>146,200</b>  | <b>145,750</b>     | <b>139,220</b>   | <b>139,220</b>    | <b>139,220</b>     |
| <b>ENDING FUND BALANCE</b>                          |                 |                 |                 |                    |                  |                   | <b>(1,871,243)</b> |
| <b>TOTAL TIF #1 REQUIREMENTS</b>                    |                 |                 |                 |                    |                  |                   | <b>(1,732,023)</b> |

**TIF #1 FUND  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14  |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|--------------------|
| <b>TAX INCREMENT FINANCING FUND 1 (TIF1)</b> |                 |                 |                 |                    |                  |                   |                    |
| <b>310 TAXES</b>                             |                 |                 |                 |                    |                  |                   |                    |
| 31810 TIF Taxes Current                      | 237,226         | 244,477         | 252,500         | 251,363            | 260,000          | 260,000           | 260,000            |
| <b>TOTAL TAXES</b>                           | <b>237,226</b>  | <b>244,477</b>  | <b>252,500</b>  | <b>251,363</b>     | <b>260,000</b>   | <b>260,000</b>    | <b>260,000</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>             |                 |                 |                 |                    |                  |                   |                    |
| 36100 Interest Earned                        | 246             | 249             | 200             | 52                 | 200              | 200               | 200                |
| <b>TOTAL MISCELLANEOUS REVENUE</b>           | <b>246</b>      | <b>249</b>      | <b>200</b>      | <b>52</b>          | <b>200</b>       | <b>200</b>        | <b>200</b>         |
| <b>TOTAL TAX INCREMENT FINANCING FUND #1</b> | <b>237,472</b>  | <b>244,726</b>  | <b>252,700</b>  | <b>251,415</b>     | <b>260,200</b>   | <b>260,200</b>    | <b>260,200</b>     |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>       |                 |                 |                 |                    |                  |                   | <b>(1,992,223)</b> |
| <b>TOTAL TIF #1 MEANS OF FINANCE</b>         |                 |                 |                 |                    |                  |                   | <b>(1,732,023)</b> |

**TIF #2 FUND  
EXPENDITURES**

|                                     | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14         |
|-------------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|---------------------------|
| <b>280 TIF #2</b>                   |                 |                 |                 |                    |                  |                   |                           |
| <b>490 OTHER</b>                    |                 |                 |                 |                    |                  |                   |                           |
| 490.00 Tax Increment Financing Fund | 76,632          | 79,214          | 81,600          | 81,570             | 84,250           | 84,250            | 84,250                    |
| <b>TOTAL TIF #2</b>                 | <b>76,632</b>   | <b>79,214</b>   | <b>81,600</b>   | <b>81,570</b>      | <b>84,250</b>    | <b>84,250</b>     | <b>84,250</b>             |
| <b>ENDING FUND BALANCE</b>          |                 |                 |                 |                    |                  |                   | <u>(1,225,971)</u>        |
| <b>TOTAL TIF #2 REQUIREMENTS</b>    |                 |                 |                 |                    |                  |                   | <u><b>(1,141,721)</b></u> |

**TIF #2 FUND  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14         |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|---------------------------|
| <b>TAX INCREMENT FINANCING FUND #2 (TIF #2)</b> |                 |                 |                 |                    |                  |                   |                           |
| <b>310 TAXES</b>                                |                 |                 |                 |                    |                  |                   |                           |
| 31810 TIF Taxes Current                         | 44,087          | 43,986          | 46,500          | 44,467             | 46,500           | 46,500            | 46,500                    |
| <b>TOTAL TAXES</b>                              | <b>44,087</b>   | <b>43,986</b>   | <b>46,500</b>   | <b>44,467</b>      | <b>46,500</b>    | <b>46,500</b>     | <b>46,500</b>             |
| <b>360 MISCELLANEOUS REVENUE</b>                |                 |                 |                 |                    |                  |                   |                           |
| 36100 Interest Earned                           | 65              | 56              | 50              | 14                 | 50               | 50                | 50                        |
| <b>TOTAL MISCELLANEOUS REVENUE</b>              | <b>65</b>       | <b>56</b>       | <b>50</b>       | <b>14</b>          | <b>50</b>        | <b>50</b>         | <b>50</b>                 |
| <b>TOTAL TAX INCREMENT FINANCING FUND #2</b>    | <b>44,152</b>   | <b>44,042</b>   | <b>46,550</b>   | <b>44,481</b>      | <b>46,550</b>    | <b>46,550</b>     | <b>46,550</b>             |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>          |                 |                 |                 |                    |                  |                   | <u>(1,188,271)</u>        |
| <b>TOTAL TIF #2 FUND MEANS OF FINANCE</b>       |                 |                 |                 |                    |                  |                   | <u><b>(1,141,721)</b></u> |

**TIF #3 FUND  
EXPENDITURES**

|                                     | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|-------------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>281 TIF #3</b>                   |                 |                 |                 |                    |                  |                   |                   |
| <b>490 OTHER</b>                    |                 |                 |                 |                    |                  |                   |                   |
| 490.00 Tax Increment Financing Fund | 24,180          | 21,170          | 17,200          | 17,270             | 13,510           | 13,510            | 13,510            |
| <b>TOTAL TIF #3</b>                 | <b>24,180</b>   | <b>21,170</b>   | <b>17,200</b>   | <b>17,270</b>      | <b>13,510</b>    | <b>13,510</b>     | <b>13,510</b>     |
| <b>ENDING FUND BALANCE</b>          |                 |                 |                 |                    |                  |                   | <b>(160,198)</b>  |
| <b>TOTAL TIF #3 REQUIREMENTS</b>    |                 |                 |                 |                    |                  |                   | <b>(146,688)</b>  |

**TIF #3 FUND  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>TAX INCREMENT FINANCING FUND #3 (TIF #3)</b> |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                                |                 |                 |                 |                    |                  |                   |                   |
| 31810 TIF Taxes Current                         | 69,220          | 69,003          | 73,000          | 69,775             | 73,000           | 73,000            | 73,000            |
| 31901 Interest & Penalty                        | 9               | 8               | -               | -                  | -                | -                 | -                 |
| <b>TOTAL TAXES</b>                              | <b>69,229</b>   | <b>69,011</b>   | <b>73,000</b>   | <b>69,775</b>      | <b>73,000</b>    | <b>73,000</b>     | <b>73,000</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>                |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                           | 104             | 145             | 70              | 24                 | 50               | 50                | 50                |
| <b>TOTAL MISCELLANEOUS REVENUE</b>              | <b>104</b>      | <b>145</b>      | <b>70</b>       | <b>24</b>          | <b>50</b>        | <b>50</b>         | <b>50</b>         |
| <b>TOTAL TAX INCREMENT FINANCING FUND #3</b>    | <b>69,333</b>   | <b>69,156</b>   | <b>73,070</b>   | <b>69,799</b>      | <b>73,050</b>    | <b>73,050</b>     | <b>73,050</b>     |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>          |                 |                 |                 |                    |                  |                   | <b>(219,738)</b>  |
| <b>TOTAL TIF #3 MEANS OF FINANCE</b>            |                 |                 |                 |                    |                  |                   | <b>(146,688)</b>  |

**TIF #5 FUND  
EXPENDITURES**

|                                     | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14  |
|-------------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|--------------------|
| <b>282 TIF #5</b>                   |                 |                 |                 |                    |                  |                   |                    |
| 490 OTHER                           |                 |                 |                 |                    |                  |                   |                    |
| 490.00 Tax Increment Financing Fund | 129,844         | 138,820         | 82,000          | 81,871             | 86,990           | 86,990            | 86,990             |
| <b>TOTAL TIF #5</b>                 | <b>129,844</b>  | <b>138,820</b>  | <b>82,000</b>   | <b>81,871</b>      | <b>86,990</b>    | <b>86,990</b>     | <b>86,990</b>      |
| <b>ENDING FUND BALANCE</b>          |                 |                 |                 |                    |                  |                   | <b>(2,230,757)</b> |
| <b>TOTAL TIF #5 REQUIREMENTS</b>    |                 |                 |                 |                    |                  |                   | <b>(2,143,767)</b> |

**TIF #5 FUND  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14  |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|--------------------|
| <b>TAX INCREMENT FINANCING FUND #5 (TIF #5)</b> |                 |                 |                 |                    |                  |                   |                    |
| <b>310 TAXES</b>                                |                 |                 |                 |                    |                  |                   |                    |
| 31810 TIF Taxes Current                         | 5,138           | 6,069           | 5,500           | 6,697              | 7,000            | 7,000             | 7,000              |
| 31901 Penalty and Interest                      | -               | 6               | -               | 10                 | -                | -                 | -                  |
| <b>TOTAL TAXES</b>                              | <b>5,138</b>    | <b>6,075</b>    | <b>5,500</b>    | <b>6,707</b>       | <b>7,000</b>     | <b>7,000</b>      | <b>7,000</b>       |
| <b>360 MISCELLANEOUS REVENUE</b>                |                 |                 |                 |                    |                  |                   |                    |
| 36100 Interest Earned                           | 48              | 27              | 25              | 8                  | 25               | 25                | 25                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>              | <b>48</b>       | <b>27</b>       | <b>25</b>       | <b>8</b>           | <b>25</b>        | <b>25</b>         | <b>25</b>          |
| <b>TOTAL TAX INCREMENT FINANCING FUND #5</b>    | <b>5,186</b>    | <b>6,102</b>    | <b>5,525</b>    | <b>6,715</b>       | <b>7,025</b>     | <b>7,025</b>      | <b>7,025</b>       |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>          |                 |                 |                 |                    |                  |                   | <b>(2,150,792)</b> |
| <b>TOTAL TIF #5 MEANS OF FINANCE</b>            |                 |                 |                 |                    |                  |                   | <b>(2,143,767)</b> |

**TIF #6 FUND  
EXPENDITURES**

|                                     | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|-------------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>283 TIF #6</b>                   |                 |                 |                 |                    |                  |                   |                   |
| <b>490 OTHER</b>                    |                 |                 |                 |                    |                  |                   |                   |
| 490.07 Tax Increment Financing Fund | 57,019          | 58,791          | 64,400          | 63,370             | 58,250           | 58,250            | 58,250            |
| <b>TOTAL TIF #6</b>                 | <b>57,019</b>   | <b>58,791</b>   | <b>64,400</b>   | <b>63,370</b>      | <b>58,250</b>    | <b>58,250</b>     | <b>58,250</b>     |
| <b>ENDING FUND BALANCE</b>          |                 |                 |                 |                    |                  |                   | <b>(792,545)</b>  |
| <b>TOTAL TIF #6 REQUIREMENTS</b>    |                 |                 |                 |                    |                  |                   | <b>(734,295)</b>  |

**TIF #6 FUND  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>TAX INCREMENT FINANCING FUND #6 (TIF #6)</b> |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                                |                 |                 |                 |                    |                  |                   |                   |
| 31810 TIF Taxes Current                         | 42,039          | 57,946          | 58,000          | 76,809             | 77,250           | 77,250            | 77,250            |
| 31901 Interest & Penalty                        | 1               | -               | -               | -                  | -                | -                 | -                 |
| <b>TOTAL TAXES</b>                              | <b>42,040</b>   | <b>57,946</b>   | <b>58,000</b>   | <b>76,809</b>      | <b>77,250</b>    | <b>77,250</b>     | <b>77,250</b>     |
| <b>360 MISCELLANEOUS REVENUE</b>                |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                           | 37              | 76              | 50              | 23                 | 50               | 50                | 50                |
| <b>TOTAL MISCELLANEOUS REVENUE</b>              | <b>37</b>       | <b>76</b>       | <b>50</b>       | <b>23</b>          | <b>50</b>        | <b>50</b>         | <b>50</b>         |
| <b>TOTAL TAX INCREMENT FINANCING FUND #6</b>    | <b>42,077</b>   | <b>58,022</b>   | <b>58,050</b>   | <b>76,832</b>      | <b>77,300</b>    | <b>77,300</b>     | <b>77,300</b>     |
| <b>ESTIMATED FUND BALANCE 12-31-13</b>          |                 |                 |                 |                    |                  |                   | <b>(811,595)</b>  |
| <b>TOTAL TIF #6 MEANS OF FINANCE</b>            |                 |                 |                 |                    |                  |                   | <b>(734,295)</b>  |

**DEBT SERVICE FUNDS  
EXPENDITURES**

|                                      | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>301 GO BONDS</b>                  |                 |                 |                 |                    |                  |                   |                   |
| <b>470 GO BONDS</b>                  |                 |                 |                 |                    |                  |                   |                   |
| 470.02 Principal & Interest Payments | 443,453         | 413,890         | 426,390         | 426,390            | 437,450          | 437,450           | 437,450           |
| <b>TOTAL GO BONDS</b>                | <b>443,453</b>  | <b>413,890</b>  | <b>426,390</b>  | <b>426,390</b>     | <b>437,450</b>   | <b>437,450</b>    | <b>437,450</b>    |
| <b>ENDING FUND BALANCE</b>           |                 |                 |                 |                    |                  |                   | <b>298,392</b>    |
| <b>TOTAL GO BONDS REQUIREMENTS</b>   |                 |                 |                 |                    |                  |                   | <b>735,842</b>    |

**DEBT SERVICE FUNDS  
REVENUES**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>DEBT SERVICE<br/>GO BONDS</b>       |                 |                 |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                       |                 |                 |                 |                    |                  |                   |                   |
| 31101 Current Property Taxes           | 464,580         | 433,501         | 446,000         | 445,887            | 458,000          | 458,000           | 458,000           |
| 31102 Delinquent Taxes                 | (2)             | -               | -               | -                  | -                | -                 | -                 |
| 31107 Tax on Mobile Homes              | 169             | 163             | 250             | 244                | 250              | 250               | 250               |
| 31901 Penalty & Interest               | 1,003           | 716             | -               | 527                | -                | -                 | -                 |
| <b>TOTAL TAXES</b>                     | <b>465,750</b>  | <b>434,380</b>  | <b>446,250</b>  | <b>446,658</b>     | <b>458,250</b>   | <b>458,250</b>    | <b>458,250</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>       |                 |                 |                 |                    |                  |                   |                   |
| 36100 Interest Earned                  | 2,441           | 1,648           | 2,000           | 941                | 1,000            | 1,000             | 1,000             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>     | <b>2,441</b>    | <b>1,648</b>    | <b>2,000</b>    | <b>941</b>         | <b>1,000</b>     | <b>1,000</b>      | <b>1,000</b>      |
| <b>TOTAL GO BONDS</b>                  | <b>468,191</b>  | <b>436,028</b>  | <b>448,250</b>  | <b>447,599</b>     | <b>459,250</b>   | <b>459,250</b>    | <b>459,250</b>    |
| <b>ESTIMATED FUND BALANCE 12-31-13</b> |                 |                 |                 |                    |                  |                   | <b>276,592</b>    |
| <b>TOTAL GO BONDS MEANS OF FINANCE</b> |                 |                 |                 |                    |                  |                   | <b>735,842</b>    |

ENTERPRISE FUNDS

WASTE WATER EXPENDITURES

|                                      | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--------------------------------------|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>600 PUBLIC ENTERPRISE</b>         |                  |                  |                  |                    |                  |                   |                   |
| <b>604 SEWER</b>                     |                  |                  |                  |                    |                  |                   |                   |
| <b>430 PUBLIC WORKS</b>              |                  |                  |                  |                    |                  |                   |                   |
| 432.52 Sewer Collection System       | 2,744,988        | 2,629,290        | 1,227,640        | 1,207,530          | 1,357,385        | 1,327,385         | 1,357,385         |
| 432.53 Collection System Improv      | 16,885           | 28,432           | 328,000          | 328,000            | 350,000          | 350,000           | 350,000           |
| 432.56 Wastewater Treatment Facility | 782,512          | 805,259          | 1,379,630        | 1,326,550          | 906,660          | 906,660           | 906,660           |
| 432.57 Industrial Pretreatment       | 143,319          | 156,202          | 166,420          | 166,462            | 167,450          | 167,450           | 167,450           |
| 432.58 Laboratory                    | 187,076          | 195,234          | 204,970          | 221,786            | 220,300          | 220,300           | 220,300           |
| <b>TOTAL SEWER</b>                   | <b>3,874,780</b> | <b>3,814,417</b> | <b>3,306,660</b> | <b>3,250,328</b>   | <b>3,001,795</b> | <b>2,971,795</b>  | <b>3,001,795</b>  |

WASTE WATER REVENUES

|  | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>SEWER FUND</b>                          |                  |                  |                  |                    |                  |                   |                   |
| <b>SEWER COLLECTION SYSTEM</b>             |                  |                  |                  |                    |                  |                   |                   |
| <b>SANITARY SEWER MAINTENANCE</b>          |                  |                  |                  |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>       |                  |                  |                  |                    |                  |                   |                   |
| 33113 FEMA-Flood Disaster Grant            | 88,098           | -                | -                | -                  | -                | -                 | -                 |
| 33145 Other Federal Grants                 | 967,897          | 167,485          | -                | -                  | -                | -                 | -                 |
| 33499 Other State Grants                   | 11,747           | -                | -                | -                  | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>     | <b>1,067,742</b> | <b>167,485</b>   | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>360 MISCELLANEOUS REVENUE</b>           |                  |                  |                  |                    |                  |                   |                   |
| 36100 Interest Earned                      | 85,764           | 78,378           | 90,000           | 78,168             | 81,000           | 81,000            | 81,000            |
| 36301 Special Assessments                  | 265              | -                | 250              | 250                | -                | -                 | -                 |
| 36302 Int/Penalty                          | 26               | -                | -                | -                  | -                | -                 | -                 |
| 36401 Sale of Fixed Assets                 | -                | 5,465            | -                | -                  | -                | -                 | -                 |
| 36909 Other Miscellaneous Revenue          | 131              | 11               | -                | -                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>         | <b>86,186</b>    | <b>83,854</b>    | <b>90,250</b>    | <b>78,418</b>      | <b>81,000</b>    | <b>81,000</b>     | <b>81,000</b>     |
| <b>380 ENTERPRISE OPERATING REVENUES</b>   |                  |                  |                  |                    |                  |                   |                   |
| 38301 Charges-Treas Collection             | 1,397,781        | 1,419,638        | 1,400,000        | 1,455,475          | 1,425,000        | 1,425,000         | 1,425,000         |
| 38302 Penalty-Treas Collection             | 17,549           | 17,106           | 16,000           | 19,154             | 18,000           | 18,000            | 18,000            |
| 38304 Sewer Consumption Collections        | 398,124          | 394,398          | 395,000          | 395,672            | 395,000          | 395,000           | 395,000           |
| 38305 Charges-Industrial Consumption       | 82,882           | 123,800          | 90,000           | 121,931            | 110,000          | 110,000           | 110,000           |
| 38306 Surcharges                           | 242              | 2,581            | 500              | 1,919              | 1,000            | 1,000             | 1,000             |
| 38307 Tapping Fees                         | 3,869            | 5,549            | 2,000            | 3,875              | 3,000            | 3,000             | 3,000             |
| 38308 Revenue for Servicing Debt           | 1,350,646        | 1,393,095        | 1,330,000        | 1,420,085          | 1,375,000        | 1,375,000         | 1,375,000         |
| 38309 Other                                | 2,192            | 1,354            | 2,000            | 1,992              | 2,000            | 2,000             | 2,000             |
| <b>TOTAL ENTERPRISE OPERATING REVENUES</b> | <b>3,253,285</b> | <b>3,357,521</b> | <b>3,235,500</b> | <b>3,420,103</b>   | <b>3,329,000</b> | <b>3,329,000</b>  | <b>3,329,000</b>  |
| <b>TOTAL SANITARY SEWER MAINTENANCE</b>    | <b>4,407,213</b> | <b>3,608,860</b> | <b>3,325,750</b> | <b>3,498,521</b>   | <b>3,410,000</b> | <b>3,410,000</b>  | <b>3,410,000</b>  |
| <b>COLLECTION SYSTEMS IMPROVEMENTS</b>     |                  |                  |                  |                    |                  |                   |                   |
| <b>390 OTHER FINANCING SOURCES</b>         |                  |                  |                  |                    |                  |                   |                   |
| 39107 Capital Contributions                | 1,009,849        | 782,182          | -                | -                  | -                | -                 | -                 |
| 39406 SRF Loan Proceeds                    | -                | -                | -                | -                  | -                | -                 | -                 |
| <b>TOTAL OTHER FINANCING SOURCES</b>       | <b>1,009,849</b> | <b>782,182</b>   | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL COLL. SYSTEMS IMPROVEMENTS</b>    | <b>1,009,849</b> | <b>782,182</b>   | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>WASTEWATER TREATMENT FACILITY</b>       |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>           |                  |                  |                  |                    |                  |                   |                   |
| 36909 Other Misc. Revenue                  | 14,255           | 11,301           | 5,000            | 4,800              | 5,000            | 5,000             | 5,000             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>         | <b>14,255</b>    | <b>11,301</b>    | <b>5,000</b>     | <b>4,800</b>       | <b>5,000</b>     | <b>5,000</b>      | <b>5,000</b>      |
| <b>TOTAL WASTEWATER TREATMENT FACILITY</b> | <b>14,255</b>    | <b>11,301</b>    | <b>5,000</b>     | <b>4,800</b>       | <b>5,000</b>     | <b>5,000</b>      | <b>5,000</b>      |
| <b>INDUSTRIAL PRETREATMENT PROGRAM</b>     |                  |                  |                  |                    |                  |                   |                   |
| <b>350 FINES</b>                           |                  |                  |                  |                    |                  |                   |                   |
| 35109 Other Fines                          | -                | -                | 500              | -                  | -                | -                 | -                 |
| <b>TOTAL FINES</b>                         | <b>-</b>         | <b>-</b>         | <b>500</b>       | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |

**WASTE WATER  
REVENUES**

|  | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>360 MISCELLANEOUS REVENUE</b>             |                  |                  |                  |                    |                  |                   |                   |
| 36909 Other Misc. Revenue                    | 170              | -                | -                | -                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>           | <b>170</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>380 ENTERPRISE OPERATING REVENUE</b>      |                  |                  |                  |                    |                  |                   |                   |
| 38303 IPP Permit Fees                        | 570              | 405              | 500              | 375                | 500              | 500               | 500               |
| <b>TOTAL ENTERPRISE OPERATING REVENUE</b>    | <b>570</b>       | <b>405</b>       | <b>500</b>       | <b>375</b>         | <b>500</b>       | <b>500</b>        | <b>500</b>        |
| <b>TOTAL INDUSTRIAL PRETREATMENT PROGRAM</b> | <b>740</b>       | <b>405</b>       | <b>1,000</b>     | <b>375</b>         | <b>500</b>       | <b>500</b>        | <b>500</b>        |
| <b>TOTAL SEWER FUND</b>                      | <b>5,432,057</b> | <b>4,402,748</b> | <b>3,331,750</b> | <b>3,503,696</b>   | <b>3,415,500</b> | <b>3,415,500</b>  | <b>3,415,500</b>  |

**SOLID WASTE  
EXPENDITURES**

|                               | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|-------------------------------|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>605 SOLID WASTE</b>        |                  |                  |                  |                    |                  |                   |                   |
| <b>430 PUBLIC WORKS</b>       |                  |                  |                  |                    |                  |                   |                   |
| 432.30 Solid Waste Collection | 634,694          | 696,520          | 770,610          | 773,724            | 816,890          | 796,890           | 816,890           |
| 432.40 Solid Waste Disposal   | 1,316,178        | 1,357,950        | 2,037,900        | 1,984,209          | 1,293,210        | 1,293,210         | 1,293,210         |
| 432.45 Solid Waste Recycling  | 382,514          | 367,451          | 1,066,050        | 583,827            | 475,840          | 475,840           | 475,840           |
| <b>TOTAL SOLID WASTE</b>      | <b>2,333,386</b> | <b>2,421,921</b> | <b>3,874,560</b> | <b>3,341,760</b>   | <b>2,585,940</b> | <b>2,565,940</b>  | <b>2,585,940</b>  |

**SOLID WASTE  
REVENUES**

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|
| <b>SOLID WASTE COLLECTION</b>             |                  |                  |                  |                    |                  |                   |                   |
| <b>360 MISCELLANEOUS REVENUE</b>          |                  |                  |                  |                    |                  |                   |                   |
| 36909 Other Misc. Revenue                 | 513              | 248              | 200              | 252                | 200              | 200               | 200               |
| <b>TOTAL MISCELLANEOUS REVENUE</b>        | <b>513</b>       | <b>248</b>       | <b>200</b>       | <b>252</b>         | <b>200</b>       | <b>200</b>        | <b>200</b>        |
| <b>380 ENTERPRISE OPERATING REVENUE</b>   |                  |                  |                  |                    |                  |                   |                   |
| 38401 Refuse Collection Fees              | 434,376          | 441,975          | 432,000          | 461,068            | 445,000          | 445,000           | 445,000           |
| 38402 Penalty                             | 30,806           | 31,450           | 30,000           | 28,654             | 30,000           | 30,000            | 30,000            |
| <b>TOTAL ENTERPRISE OPERATING REVENUE</b> | <b>465,182</b>   | <b>473,425</b>   | <b>462,000</b>   | <b>489,722</b>     | <b>475,000</b>   | <b>475,000</b>    | <b>475,000</b>    |
| <b>TOTAL SOLID WASTE COLLECTION</b>       | <b>465,695</b>   | <b>473,673</b>   | <b>462,200</b>   | <b>489,974</b>     | <b>475,200</b>   | <b>475,200</b>    | <b>475,200</b>    |
| <b>SOLID WASTE DISPOSAL</b>               |                  |                  |                  |                    |                  |                   |                   |
| <b>320 LICENSES AND PERMITS</b>           |                  |                  |                  |                    |                  |                   |                   |
| 32104 Commercial Hauler Permits           | 400              | 50               | -                | -                  | -                | -                 | -                 |
| <b>TOTAL LICENSES AND PERMITS</b>         | <b>400</b>       | <b>50</b>        | <b>-</b>         | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |                  |                  |                  |                    |                  |                   |                   |
| 33404 Solid Waste Grant                   | -                | 115,223          | -                | -                  | 296,400          | 296,400           | 296,400           |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>    | <b>-</b>         | <b>115,223</b>   | <b>-</b>         | <b>-</b>           | <b>296,400</b>   | <b>296,400</b>    | <b>296,400</b>    |
| <b>360 MISCELLANEOUS REVENUE</b>          |                  |                  |                  |                    |                  |                   |                   |
| 36100 Interest Earned                     | 16,118           | 11,005           | 18,000           | 8,567              | 8,300            | 8,300             | 8,300             |
| 36401 Sale of Fixed Assets                | -                | 376              | -                | -                  | -                | -                 | -                 |
| 36402 Comp. Loss of Fixed Assets          | -                | 5,000            | -                | -                  | -                | -                 | -                 |
| 36909 Other Miscellaneous Revenue         | 483              | 5,380            | -                | 782                | -                | -                 | -                 |
| 36910 Cash Short & Over                   | 11               | (3)              | -                | -                  | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>        | <b>16,612</b>    | <b>21,758</b>    | <b>18,000</b>    | <b>9,349</b>       | <b>8,300</b>     | <b>8,300</b>      | <b>8,300</b>      |
| <b>380 ENTERPRISE OPERATING REVENUE</b>   |                  |                  |                  |                    |                  |                   |                   |
| 38401 Refuse Collection Fees              | 212,137          | 215,848          | 215,000          | 223,698            | 220,000          | 220,000           | 220,000           |
| 38402 Penalty                             | 15,205           | (2,635)          | 15,000           | 16,106             | 15,000           | 15,000            | 15,000            |
| 38403 Individual Tipping Fees             | 109,526          | 122,316          | 95,000           | 118,417            | 110,000          | 110,000           | 110,000           |
| 38404 Commercial Tipping Fees             | 978,121          | 1,044,606        | 1,030,000        | 1,052,315          | 1,040,000        | 1,040,000         | 1,040,000         |
| <b>TOTAL ENTERPRISE OPERATING REVENUE</b> | <b>1,314,989</b> | <b>1,380,135</b> | <b>1,355,000</b> | <b>1,410,536</b>   | <b>1,385,000</b> | <b>1,385,000</b>  | <b>1,385,000</b>  |
| <b>TOTAL SOLID WASTE DISPOSAL</b>         | <b>1,332,001</b> | <b>1,517,166</b> | <b>1,373,000</b> | <b>1,419,885</b>   | <b>1,689,700</b> | <b>1,689,700</b>  | <b>1,689,700</b>  |
| <b>SOLID WASTE RECYCLING</b>              |                  |                  |                  |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>      |                  |                  |                  |                    |                  |                   |                   |
| 33404 Solid Waste Grant                   | 50,357           | 114,725          | 354,050          | 118,075            | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>    | <b>50,357</b>    | <b>114,725</b>   | <b>354,050</b>   | <b>118,075</b>     | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>360 MISCELLANEOUS REVENUE</b>          |                  |                  |                  |                    |                  |                   |                   |
| 36909 Other Misc. Revenue                 | 41,881           | 49,619           | 14,000           | 34,321             | 15,000           | 15,000            | 15,000            |
| <b>TOTAL MISCELLANEOUS REVENUE</b>        | <b>41,881</b>    | <b>49,619</b>    | <b>14,000</b>    | <b>34,321</b>      | <b>15,000</b>    | <b>15,000</b>     | <b>15,000</b>     |
| <b>380 ENTERPRISE OPERATING REVENUE</b>   |                  |                  |                  |                    |                  |                   |                   |
| 38401 Refuse Collection Fees              | 363,663          | 370,026          | 364,000          | 382,669            | 370,000          | 370,000           | 370,000           |
| 38402 Penalty                             | 25,791           | 26,330           | 26,000           | 27,525             | 26,000           | 26,000            | 26,000            |
| 38410 Sale of Carts                       | 15,115           | 11,512           | -                | 13,920             | 2,000            | 2,000             | 2,000             |
| <b>TOTAL ENTERPRISE OPERATING REVENUE</b> | <b>404,569</b>   | <b>407,868</b>   | <b>390,000</b>   | <b>424,114</b>     | <b>398,000</b>   | <b>398,000</b>    | <b>398,000</b>    |
| <b>TOTAL SOLID WASTE RECYCLING</b>        | <b>496,807</b>   | <b>572,212</b>   | <b>758,050</b>   | <b>576,510</b>     | <b>413,000</b>   | <b>413,000</b>    | <b>413,000</b>    |
| <b>TOTAL SOLID WASTE FUND</b>             | <b>2,294,503</b> | <b>2,563,051</b> | <b>2,593,250</b> | <b>2,486,369</b>   | <b>2,577,900</b> | <b>2,577,900</b>  | <b>2,577,900</b>  |

**AIRPORT  
EXPENDITURES**

|                         | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|-------------------------|-----------------|-----------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>606 AIRPORT</b>      |                 |                 |                 |                    |                  |                   |                   |
| <b>430 PUBLIC WORKS</b> |                 |                 |                 |                    |                  |                   |                   |
| 435.00 Airport          | 766,861         | 798,194         | 458,120         | 437,022            | 851,500          | 851,500           | 851,500           |
| 435.03 A.I.P. Project   | -               | 37,211          | 100,000         | 782,806            | 750,000          | 750,000           | 750,000           |
| <b>TOTAL AIRPORT</b>    | <b>766,861</b>  | <b>835,405</b>  | <b>558,120</b>  | <b>1,219,828</b>   | <b>1,601,500</b> | <b>1,601,500</b>  | <b>1,601,500</b>  |

**AIRPORT  
REVENUES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12  | BUDGET<br>FY 13 | PROJECTED<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|------------------|-----------------|--------------------|------------------|-------------------|-------------------|
| <b>AIRPORT</b>                              |                 |                  |                 |                    |                  |                   |                   |
| <b>310 TAXES</b>                            |                 |                  |                 |                    |                  |                   |                   |
| 31201 Airflight Tax                         | 8,261           | 4,865            | 7,000           | 6,032              | 7,000            | 7,000             | 7,000             |
| <b>TOTAL TAXES</b>                          | <b>8,261</b>    | <b>4,865</b>     | <b>7,000</b>    | <b>6,032</b>       | <b>7,000</b>     | <b>7,000</b>      | <b>7,000</b>      |
| <b>360 MISCELLANEOUS REVENUE</b>            |                 |                  |                 |                    |                  |                   |                   |
| 36100 Interest Earned                       | -               | -                | -               | -                  | -                | -                 | -                 |
| 36401 Sale of Fixed Assets                  | 80,110          | -                | -               | -                  | -                | -                 | -                 |
| 36909 Other Miscellaneous Revenue           | 1,567           | -                | -               | 25                 | -                | -                 | -                 |
| <b>TOTAL MISCELLANEOUS REVENUE</b>          | <b>81,677</b>   | <b>-</b>         | <b>-</b>        | <b>25</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>380 ENTERPRISE OPERATING REVENUE</b>     |                 |                  |                 |                    |                  |                   |                   |
| 38402 Penalty                               | -               | 14               | -               | 13                 | -                | -                 | -                 |
| 38501 Landing Fees                          | 8,082           | 8,668            | 8,000           | 7,587              | 5,000            | 5,000             | 5,000             |
| 38502 Hanger Rental - General Aviation      | 26,050          | 26,228           | 25,000          | 23,320             | 13,320           | 13,320            | 13,320            |
| 38503 FBO Rental                            | 17,312          | 16,284           | 17,500          | 17,236             | 8,791            | 8,791             | 8,791             |
| 38504 Terminal Rental                       | 33,115          | 39,647           | 33,115          | 32,233             | 22,233           | 22,233            | 22,233            |
| 38505 Other Rental                          | 2,981           | 3,406            | 2,700           | 2,700              | 1,800            | 1,800             | 1,800             |
| 38506 Fuel Flowage Fees                     | 4,676           | 5,437            | 4,500           | 3,899              | 850              | 850               | 850               |
| 38507 Farming Proceeds                      | 20,485          | 19,832           | 8,000           | 48,072             | 48,072           | 48,072            | 48,072            |
| 38509 Other                                 | 575             | 465              | 500             | 180                | 180              | 180               | 180               |
| <b>TOTAL ENTERPRISE OPERATING REV</b>       | <b>113,276</b>  | <b>119,981</b>   | <b>99,315</b>   | <b>135,240</b>     | <b>100,246</b>   | <b>100,246</b>    | <b>100,246</b>    |
| <b>390 OTHER FINANCING SOURCES</b>          |                 |                  |                 |                    |                  |                   |                   |
| 39112 Transfer In-General Fund              | 204,800         | 205,000          | 100,000         | 100,000            | 150,000          | 150,000           | 150,000           |
| 39113 Transfer In-Capital Improvement Fund  | -               | 160,000          | 160,000         | 160,000            | 217,500          | 217,500           | 217,500           |
| <b>TOTAL OTHER FINANCING SOURCES</b>        | <b>204,800</b>  | <b>365,000</b>   | <b>260,000</b>  | <b>260,000</b>     | <b>367,500</b>   | <b>367,500</b>    | <b>367,500</b>    |
| <b>AIRPORT IMPROVEMENT PROJECT (A.I.P.)</b> |                 |                  |                 |                    |                  |                   |                   |
| <b>330 INTERGOVERNMENTAL REVENUE</b>        |                 |                  |                 |                    |                  |                   |                   |
| 33113 FAA Grant                             | 93,900          | 7,847,400        | 90,000          | (97,627)           | 675,000          | 675,000           | 675,000           |
| 33413 SD DOT Grant                          | 2,965           | 286,928          | 5,000           | (2,634)            | 37,500           | 37,500            | 37,500            |
| 33499 Other State Grants                    | -               | 86,156           | -               | 167                | -                | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>      | <b>96,865</b>   | <b>8,220,484</b> | <b>95,000</b>   | <b>(100,094)</b>   | <b>712,500</b>   | <b>712,500</b>    | <b>712,500</b>    |
| <b>TOTAL AIRPORT</b>                        | <b>504,879</b>  | <b>8,710,330</b> | <b>461,315</b>  | <b>301,203</b>     | <b>1,187,246</b> | <b>1,187,246</b>  | <b>1,187,246</b>  |

## Management and Budget Policies

### *Operating Budget Policies:*

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

### *Revenue Policies:*

- Revenues will be conservatively estimated.
- Enterprise Funds shall be self-supporting to the extent practicable.
- The City will establish user charges and fees at a level related to the cost of providing the service.
- The City will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The Sewer and Solid Waste Enterprise funds will transfer a minimum of 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 future Capital needs by using the following process:
  - Review and update goals and objectives to make the current appropriation and CIP meaningful.
  - Identify estimated costs and funding sources for each project.
  - Identify the impact on annual operating costs resulting from the capital project.

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

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

**I SCOPE**

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

- General Fund
- Special Revenue Funds
- Enterprise Funds - Including: Water, 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 the 2012 CAFR are as follows: General Fund and Capital Improvement Fund.

The City uses the fund types listed below:

#### Governmental Funds

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

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

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

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

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

#### Fiduciary Funds

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

#### Business Type Funds

Enterprise Funds – Finance the major part of their activity from revenues for goods and services which it provides. The accounting treatment of an enterprise fund is basically identical to that of commercial enterprise except that capital purchases are budgeted in lieu of depreciation of fixed assets in proprietary fund budgets. The Enterprise Funds are 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 post employment benefit amounts that are not accrued. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are budgeted as current-year expenditures. The entire unpaid liability for the governmental funds is recorded in the General Long-term Debt Account Group. The principal and interest on general long-term debt is recognized when due.

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

**Budget Review Process:**

The budget review process starts with updating the long-term Capital Improvement Plan for the City. "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 if approved are a plan of what capital budgets for ensuing years are expected to be. The Finance Officer distributes worksheets to the department heads to update their expected capital expenditure needs each year.

The Mayor and Finance Officer meet with the department heads to discuss the requests, and the Mayor prepares the proposed CIP updates based on those discussions. The proposed CIP updates are distributed to the City Council and department heads and budget hearings are held for public input. A copy of the 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 normally 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 30<sup>th</sup> day of September. The budget ordinance must be approved by a majority of the Council members. If the Council fails to adopt the budget by the date, the Home Rule Charter states the budget proposed by the Mayor shall go into effect.

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

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

**Monitoring the Budget:**

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

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

**Amending the Budget:**

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

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

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

# CITY OF WATERTOWN, SOUTH DAKOTA

## 2014 Budget Calendar

### APRIL/MAY/JUNE

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

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

### JULY

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

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

### JULY (continued)

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

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

**July 30**  
 Finance Office compiles preliminary budget for Mayor. Mayor prepares proposed CIP update and distributes to Council and Department Heads.

### AUGUST

**August 9**  
 Mayor prepares proposed budget and it is distributed to the City Council.

**August 19**  
 City Council takes public input on CIP.

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

### SEPTEMBER

**September 3**  
 First reading of the 2014 Annual Budget and Appropriation Ordinance.

City adopts CIP at regular Council Meeting.

**September 16**  
 Second reading and final public hearing on the 2014 Annual Budget and Appropriation Ordinance.

### SEPTEMBER (continued)

**September 21**  
 Publish the 2014 Annual Budget and Appropriation Ordinance as required by law.

Certify 2013 property tax levy payable in 2014 to the County Auditor.

### OCTOBER/NOVEMBER/DECEMBER

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

**Mission Statement**

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

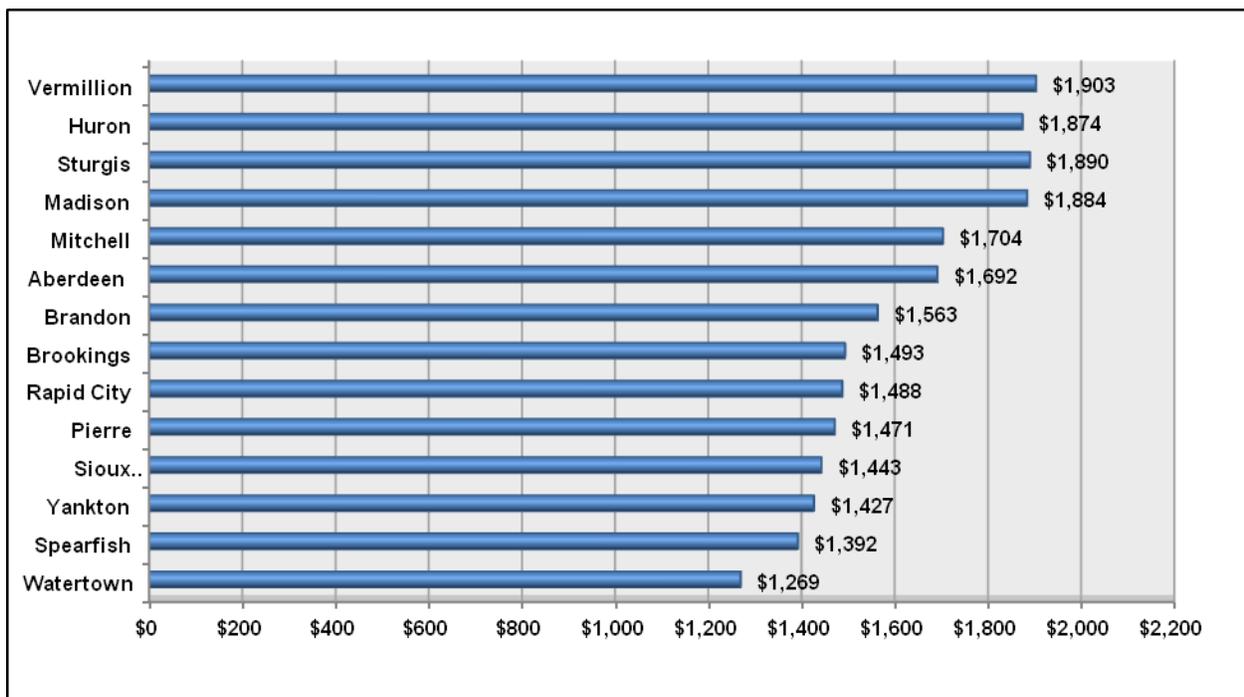
**Belief Statements**

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

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

**Economic Prosperity**

One of the primary goals of the City is to provide quality services without increasing property taxes. Promoting economic vitality and encouraging economic development are two objectives of the City to generate additional property tax revenues to cover increasing costs. The 2014 budget reflects an increase in General Fund property tax revenues of 4.3% over the projected 2013 revenues. The following graph is a comparison of the 2012 payable in 2013 tax rate on a house with a market value of \$100,000 for the first class municipalities in South Dakota. This shows that Watertown continues to have the lowest property tax rates of the first class cities.



The City also coordinates with Focus Watertown to promote and assist economic development within the community. The 2014 budget shows a contribution to Focus Watertown in the amount of \$100,000 as monetary support of their efforts to attract new businesses and expansion of existing businesses.

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

### Safeguard our Community

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

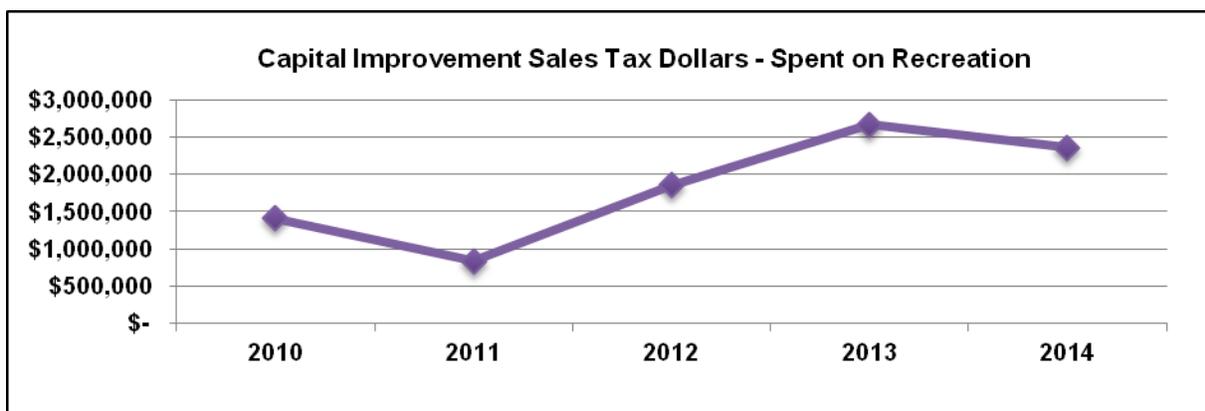
Watertown is fortunate to have a city staffed Fire Department and Ambulance Service. The majority of the first class cities in South Dakota have volunteer Fire Departments and Ambulance Services not run by the city. Having these departments allows Watertown to make more proactive decisions for both current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

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

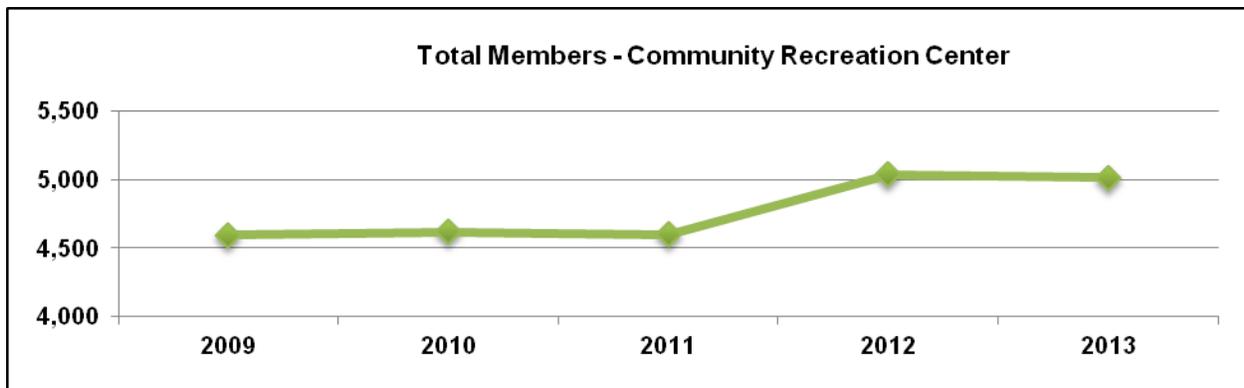
| City      | One Officer per # citizens | City             | One Officer per # citizens |
|-----------|----------------------------|------------------|----------------------------|
| Aberdeen  | 621                        | Rapid City       | 557                        |
| Brandon   | 799                        | Sioux Falls      | 652                        |
| Brookings | 689                        | Sturgis          | 414                        |
| Madison   | 647                        | Vermillion       | 556                        |
| Mitchell  | 763                        | <b>Watertown</b> | <b>597</b>                 |
| Pierre    | 546                        | Yankton          | 602                        |

**Provide Culture and Recreation**

Providing citizens with culture and recreation facilities and activities not only enhances the quality of life but encourages families to stay in the community. One objective to meeting this goal is by offering a wide range of recreational programs for individuals of various ages, interests and abilities. By maintaining affordable fees for the programs, it allows people from all age groups and household incomes the ability to participate. Offering well maintained facilities such as the aquatic center, ice arena, softball/baseball complexes and an auditorium are also very important to achieving the goal of providing an enjoyable recreational experience. The ability to offer affordable fees and well maintained facilities is largely dependent on the stability of the General Fund. The General Fund transfer will cover approximately 46.0% of the Park and Recreation budget for 2014. The Capital Improvement Sales Tax Fund also assists in constructing facilities through their capital improvement plan. The following graph shows Capital Improvement dollars committed each year to recreation projects.



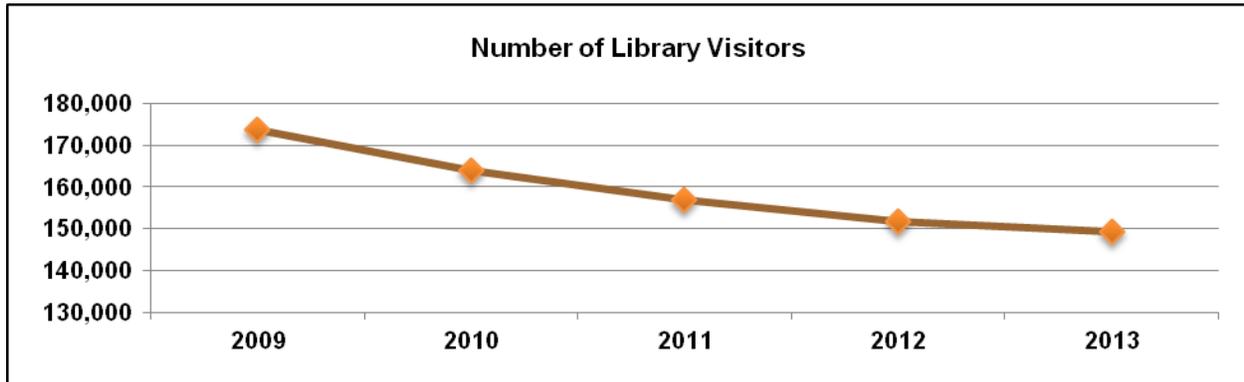
The Community Recreation Center offers members racquetball courts, elevated walking/running track/Olympic sized indoor pool and fitness/weight equipment. Memberships for the Rec Center include: Family, Adult, 55+ single and couple, Jr/Sr High Youth, and Lake Area Technical Institute Student. The Rec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



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

materials and furnishings to encourage time in the library. The library also has user friendly shelving that has a shorter height and wider aisles.

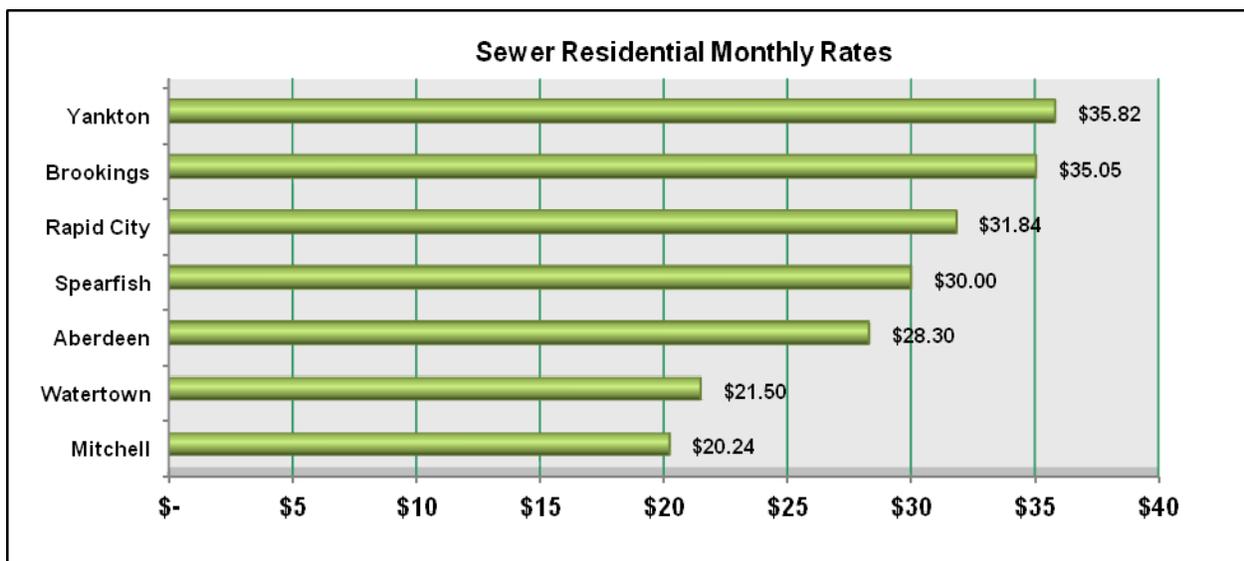
The library provides abundant space to accommodate traveling exhibits and public events to encourage more users. The visitor counts for the library are shown in the graph below.



**Protect the Environment**

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

The wastewater treatment plant continues to upgrade lift stations to address aging equipment and increasing flows to support our growing community. The headworks project that constructed a new main lift station and preliminary treatment facility increased wastewater flow to help meet the demands for residential and industrial growth for the future. The graph below shows how Watertown’s sewer rates compare to other first class cities in South Dakota in 2013. Even with the \$3.50/month rate increase starting January 2011 to pay for the headworks project and other system improvements, Watertown remains in the bottom third for rates.



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



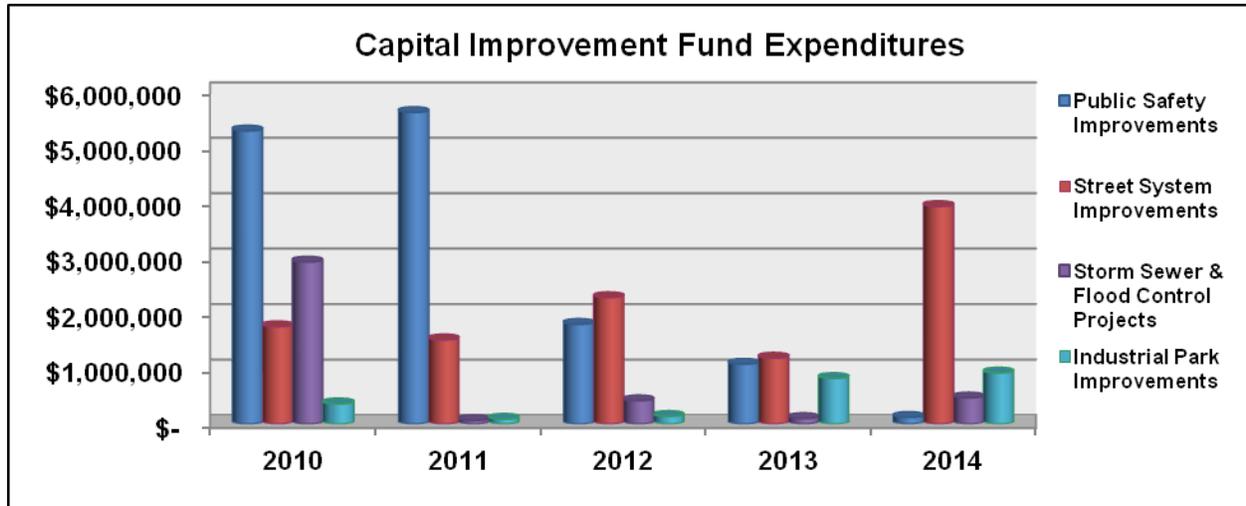
The Upper Big Sioux River Watershed Project originated in 1994 with the first EPA Section 319 grant. This project has succeeded beyond expectations and continues to make great strides at improving the quality of water in the Big Sioux River, Lake Kampeska and, to the lesser extent, Lake Pelican. The 2014 budget reflects the ongoing implementation of this latest phase of the program which is largely dependent on federal funding. Another EPA Section 319 Grant was awarded to the City to cover 2012-2015 expenditures of the project. This program is directed at education and improving land use practices in the watershed and thereby enhancing the water quality by reducing sediment and nutrient runoff. The latest grant award also includes funding to operate the phosphorus removal facility used to help remove excess phosphorus from Lake Kampeska.

The 2014 budget includes funds to continue implementing the Clean Water Act – Stormwater Phase 2 which focuses on educating the public and contractors about best management practices to minimize the amount of sediment and foreign material that goes into the storm sewer system and into the river. A long term goal is to create a revenue source by assessing a storm water fee to both residential and industrial properties to be used for education and infrastructure costs associated with the Clean Water Act.

**Develop and Improve Infrastructure**

Providing sound infrastructure systems establishes the foundation upon which the City can develop the many objectives to achieve the mission of the City. Without these systems, no other goals can be achieved. The City reviews a long-term capital improvement plan (CIP) each year as part of the annual budgeting and planning process. Year 1 of the CIP is implemented in the 2014 budget. Capital spending in the 2014 budget shows an overall increase from \$10.7 million in 2013 to \$11.1 million in 2014.

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



There are some long-term street and storm sewer projects that are budgeted every year to make sure the infrastructure needs are met within the community. Milling and overlay is one of the long-term improvements budgeted on an annual basis. The City has approximately 1,500 blocks of asphalt streets. Approximately fifty (50) to sixty (60) blocks of street are overlaid annually depending on the yearly bid amount for the needed materials. The 2014 budget provides \$800,000 for the Street Overlay Program which is sufficient to complete the milling and overlay of fifty (50) to sixty (60) blocks of streets. Seal coating/crack sealing is another long term street improvement program that is budgeted for each year from Capital Improvement Sales Tax revenues. This process helps extend the life of the streets prolonging the need to mill and overlay. The 2014 budget provides \$350,000 for the seal coating/crack sealing program.

The City also budgets for sidewalk, curb and gutter replacement annually, the 2014 budget is \$150,000. The City has been mandated to install ADA ramps where sidewalks exist. The ADA ramps are replaced on the streets that are milled and overlay and any streets impacted by construction projects. There is also a need to repair and install sidewalks along publicly owned property along with badly deteriorated curb and gutter.

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



## **100 GENERAL FUND**

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

**101 411.10 MAYOR & CITY COUNCIL**

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

**2013 Highlights**

- Establish work sessions prior to each Council meeting, replacing Public Works and Finance Committee meetings.
- Create a committee to recommend funding for external organizations.
- Continuous meetings with H20-20 committees.
- Street infrastructure management has been moved to the Engineering Department.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                             | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Adopt a balanced budget                     | YES                              | YES                                 | YES                                 | YES                                 |
| Property Tax Mill Levy                      | 2.680                            | 2.737                               | 2.737                               | N/A                                 |
| Number of Council Meetings                  | 26                               | 13                                  | 26                                  | 24                                  |
| Percentage of Attendance by Council Members | 93%                              | 92%                                 | 95%                                 | 95%                                 |

**MAYOR & CITY COUNCIL**

**Budget Summary**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Miscellaneous Revenue      | 1,196       | 392         | -           | -           | -                        | N/A      |
| Total Revenues             | 1,196       | 392         | -           | -           | -                        | N/A      |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Personal Services          | 201,991     | 204,029     | 210,330     | 217,350     | 7,020                    | 3.3%     |
| Other Current Expenditures | 36,298      | 36,203      | 52,950      | 55,200      | 2,250                    | 4.2%     |
| Capital Outlay             | -           | 12,251      | -           | 1,500       | 1,500                    | N/A      |
| Total Expenditures         | 238,289     | 252,483     | 263,280     | 274,050     | 10,770                   | 4.1%     |

**Significant Budget and Personnel Changes**

Personal Services + \$ 7,020 Salary adjustments under compensation plan & health benefits; 3% increase in wages  
 Insurance Premiums + \$ 2,250 Increase in Public Officials Liability premium

**Capital Purchases**

Computers & Equipment \$ 1,500 Replace Mayor's Computer

**Summary of Personnel**

| Position                           | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Mayor                              | 1            | 1            | 1            | 1            | 1            |
| Mayor's Administrative Asst. (FTE) | .50          | .50          | .50          | .50          | .50          |
| Alderspersons                      | 10           | 10           | 10           | 10           | 10           |
| <b>Total</b>                       | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> | <b>11.50</b> |

**101 411.50 CONTINGENCY ACCOUNT**

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|----------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of transfers              | 1                                | 1                                   | 3                                   | 3                                   |
| Total dollar amount of transfers | \$15,000                         | \$0                                 | \$100,000                           | \$125,000                           |

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

| <b>Description</b>    | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Budget</b> | <b>2014<br/>Budget</b> | <b>Increase/<br/>Decrease<br/>Amount</b> | <b>%<br/>Change</b> |
|-----------------------|------------------------|------------------------|------------------------|------------------------|--|---------------------|
| <b>Revenues</b>       |                        |                        |                        |                        |  |                     |
| Miscellaneous Revenue | -                      | -                      | -                      | -                      | -  | N/A                 |
| Total Revenue         | -                      | -                      | -                      | -                      | -  | N/A                 |
| <b>Expenditures</b>   |                        |                        |                        |                        |  |                     |
| Other Expenditures    | -                      | -                      | 300,000                | 300,000                | -  | 0.0%                |
| Total Expenditures    | -                      | -                      | 300,000                | 300,000                | -  | 0.0%                |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

**101 415.20 ATTORNEY**

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

**2013 Highlights**

- Successfully negotiated three year collective bargaining agreements with the City's unions.
- Negotiated various property transactions including sale, lease and purchase.
- Represented both the City and Municipal Utilities Department in criminal and civil litigation matters.
- Successfully defended the City in Circuit Court arguing the validity of liquidated damages provisions in public improvement construction contracts.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Attorney cost per hour vs. private practice per hour cost | \$48/180                         | \$51/200                            | \$51/200                            | \$53/\$200                          |
| Number of Council Meetings attended                       | 26                               | 13                                  | 26                                  | 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.

| <b>Measures</b>  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of Ordinances revised   | 20                               | 11                                  | 20                                  | 20                                  |
| Total number of Boards and Commissions Attorney provides legal service | 15                               | 15                                  | 15                                  | 15                                  |

**ATTORNEY****Budget Summary**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Miscellaneous Revenue      | 22,200      | 22,600      | 23,550      | 40,805      | 17,255                   | 73.3%    |
| Total Revenues             | 22,200      | 22,600      | 23,550      | 40,805      | 17,255                   | 73.3%    |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Personal Services          | 135,001     | 137,896     | 143,150     | 150,870     | 7,720                    | 5.4%     |
| Other Current Expenditures | 4,571       | 4,096       | 12,350      | 12,350      | -                        | 0.0%     |
| Capital Outlay             | -           | 649         | 1,500       | -           | (1,500)                  | -100.0%  |
| Total Expenditures         | 139,572     | 142,641     | 157,000     | 163,220     | 6,220                    | 4.0%     |

**Significant Budget and Personnel Changes**

Personal Services + \$ 7,720 Salary adjustments under compensation plan & health benefits

**Capital Purchases**

No capital purchases are scheduled for 2014.

**Summary of Personnel**

| Position                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| City Attorney              | 1           | 1           | 1           | 1            | 1            |
| Administrative Asst. (FTE) | .50         | .50         | .50         | .50          | .50          |
| <b>Total</b>               | <b>1.50</b> | <b>1.50</b> | <b>1.50</b> | <b>1.50</b>  | <b>1.50</b>  |

**101 415.30 FINANCE OFFICE**

*The primary role of the Finance Office is to oversee and coordinate the financial operations of the City and provide business advice to the Mayor and Council. This includes maintaining the day-to-day financial recordkeeping and accountability in addition to preparation of the annual operating and capital budgets and the comprehensive annual financial report (CAFR). The Finance Office also serves as the City’s human resources department and oversees the Information Technology Department and the Upper Big Sioux Watershed Project 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.*

**2013 Highlights**

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for 2012 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the 2013 Budget document.
- Received an unqualified opinion from the independent auditor on the 2012 CAFR.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012 Actual Total</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Year-end General Fund unassigned fund balance as a percent of total expenditures | 58%                      | N/A                         | 44%                         | 39%                         |
| Interest earnings  | \$637,113                | \$282,409                   | \$600,000                   | \$650,000                   |
| Number of budget adjustments made  | 3                        | 1                           | 4                           | 5                           |

## FINANCE OFFICE

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

**Objectives:**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Totals</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| # of consecutive years the Distinguished Award for Budget Book given                    | 25                                | 26                                  | 26                                  | 27                                  |
| # of consecutive years of Distinguished Award for Comprehensive Annual Financial Report | 31                                | 32                                  | 32                                  | 33                                  |
| Percent of monthly reports given out within the first 10 days of the month              | 96%                               | 100%                                | 100%                                | 100%                                |

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012<br/>Actual<br/>Totals</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| # of personnel policy sections added or revised                          | 0                                 | 0                                   | 0                                   | 6                                   |
| Percent of new employee orientations given within 1 <sup>st</sup> 3 days | 100%                              | 100%                                | 100%                                | 100%                                |
| Number of grievances filed   | 0                                 | 0                                   | 0                                   | 0                                   |
| Number of grievances resolved  | 0                                 | 0                                   | 0                                   | 0                                   |

**FINANCE OFFICE**

**Budget Summary**

| Description                | 2011 Actual       | 2012 Actual       | 2013 Budget       | 2014 Budget       | Increase/Decrease Amount | % Change    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------|
| <b>Revenues</b>            |                   |                   |                   |                   |                          |             |
| Taxes                      | 9,334,847         | 9,992,053         | 9,475,455         | 9,783,028         | 307,573                  | 3.2%        |
| Licenses & Permits         | 100,243           | 105,453           | 97,900            | 100,900           | 3,000                    | 3.1%        |
| Intergovernmental          | 224,598           | 219,941           | 221,800           | 241,800           | 20,000                   | 9.0%        |
| Miscellaneous Revenue      | 65,026            | 44,167            | 41,350            | 21,450            | (19,900)                 | -48.1%      |
| Other Financing Sources    | 1,418,738         | 1,755,772         | 1,622,400         | 1,627,850         | 5,450                    | 2.8%        |
| <b>Total Revenues</b>      | <b>11,143,452</b> | <b>12,117,386</b> | <b>11,458,905</b> | <b>11,775,028</b> | <b>316,123</b>           | <b>2.7%</b> |
| <b>Expenditures</b>        |                   |                   |                   |                   |                          |             |
| Personal Services          | 406,770           | 431,102           | 445,050           | 478,150           | 33,100                   | 7.4%        |
| Other Current Expenditures | 94,059            | 83,367            | 101,000           | 103,540           | 2,540                    | 2.5%        |
| Capital Outlay             | -                 | 4,673             | 14,400            | 10,000            | (4,400)                  | -30.6%      |
| <b>Total Expenditures</b>  | <b>500,829</b>    | <b>519,142</b>    | <b>560,450</b>    | <b>591,690</b>    | <b>31,240</b>            | <b>5.6%</b> |

**Significant Budget and Personnel Changes**

|                          |      |        |   |
|--------------------------|------|--------|---|
| Personal Services        | + \$ | 33,100 | Change in personnel, salary adjustments under compensation plan & health benefits |
| Auditing & Acct Services | + \$ | 1,500  | Adjust to contract amount   |
| Banking Services         | + \$ | 9,000  | Increase in banking services costs  |
| Election Judges          | - \$ | 4,500  | No Election scheduled for 2014  |
| Election Supplies        | - \$ | 4,000  | No Election scheduled for 2014  |

**Capital Purchases**

|                       |    |        |                                       |
|-----------------------|----|--------|---------------------------------------|
| Computers & Equipment | \$ | 10,000 | Replace 2 Computers and Color printer |
|-----------------------|----|--------|---------------------------------------|

**Summary of Personnel**

| Position                     | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|------------------------------|-------------|-------------|-------------|--------------|--------------|
| Finance Officer              | 1           | 1           | 1           | 1            | 1            |
| Assistant Finance Officer    | 1           | 1           | 1           | 1            | 1            |
| Finance Officer II           | 5           | 4           | 4           | 4            | 4            |
| Human Resources/Risk Manager | 0           | 1           | 1           | 1            | 1            |
| Part Time (FTE)              | .53         | .58         | .01         | 0            | 0            |
| <b>Total</b>                 | <b>7.53</b> | <b>7.58</b> | <b>7.01</b> | <b>7.00</b>  | <b>7.00</b>  |

## 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.

| <b>Measures</b>                              | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of civil service positions filled     | 20                               | 15                                  | 25                                  | 12                                  |
| Number of non civil service positions filled | 1                                | 2                                   | 8                                   | 2                                   |

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

**Objectives:**

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

| <b>Measures</b>                              | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of hearings conducted                 | 0                                | 0                                   | 0                                   | 0                                   |
| Percent of Civil Service ordinances reviewed | 1%                               | 0%                                  | 25%                                 | 100%                                |

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

| <b>Description</b>         | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Budget</b> | <b>2014<br/>Budget</b> | <b>Increase/<br/>Decrease<br/>Amount</b> | <b>%<br/>Change</b> |
|----------------------------|------------------------|------------------------|------------------------|------------------------|--|---------------------|
| <b>Revenues</b>            |                        |                        |                        |                        |  |                     |
| Total Revenues             | -                      | -                      | -                      | -                      | -  | N/A                 |
| <b>Expenditures</b>        |                        |                        |                        |                        |  |                     |
| Personal Services          | 969                    | 969                    | -                      | 970                    | 970                                      | N/A                 |
| Other Current Expenditures | 5,853                  | 5,689                  | 10,450                 | 7,950                  | (2,500)                                  | -23.9%              |
| Total Expenditures         | 6,822                  | 6,658                  | 10,450                 | 8,920                  | (1,530)                                  | -14.6%              |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

**101 419.15 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.

| <b>Measures</b>                                      | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of new organizations from previous year       | 0                                | 0                                   | 0                                   | 1                                   |
| % increase/(decrease) in requests from previous year | 11.8%                            | N/A                                 | 0.6%                                | -0.3%                               |

**CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS****Budget Summary**

| Description                  | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>              |             |             |             |             |                          |          |
| Total Revenue                | -           | -           | -           | -           | -                        | N/A      |
| <b>Expenditures</b>          |             |             |             |             |                          |          |
| National Guard Armory        | 1,800       | 2,016       | 2,000       | -           | (2,000)                  | -100.0%  |
| Senior Companions Program    | 2,520       | -           | -           | -           | -                        | N/A      |
| Watertown Area Transit       | 40,500      | 40,500      | 40,500      | 40,500      | -                        | 0.0%     |
| Humane Society               | 27,945      | 32,000      | 32,000      | 32,000      | -                        | 0.0%     |
| Human Service Agency         | 14,400      | 13,500      | 13,500      | 13,500      | -                        | 0.0%     |
| Watertown Community Band     | 22,050      | 24,000      | 24,000      | 24,000      | -                        | 0.0%     |
| ICAP                         | 5,400       | 5,000       | 5,000       | 5,000       | -                        | 0.0%     |
| Watertown Volunteer Center   | 5,400       | 5,400       | 5,400       | 5,400       | -                        | 0.0%     |
| Salvation Army               | 4,500       | 3,000       | 3,000       | 3,000       | -                        | 0.0%     |
| Codington Co Historical Soc. | -           | 10,000      | 10,000      | 10,000      | -                        | 0.0%     |
| Mellette Memorial Assoc.     | 9,000       | 9,000       | 10,000      | 10,000      | -                        | 0.0%     |
| Critical Incident Training   | -           | -           | -           | 5,000       | 5,000                    | N/A      |
| Watertown Business Assoc.    | 500         | 500         | 500         | 2,000       | 1,500                    | 300.0%   |
| Dive Rescue                  | 16,200      | 23,000      | 23,000      | 18,000      | (5,000)                  | -21.7%   |
| Total Expenditures           | 150,215     | 167,916     | 168,900     | 168,400     | (500)                    | -0.3%    |

**Significant Budget and Personnel Changes**

|                                |   |    |       |                        |
|--------------------------------|---|----|-------|------------------------|
| Watertown Business Association | + | \$ | 1,500 | Contribution increased |
| National Guard Armory          | - | \$ | 2,000 | Contribution reduced   |
| Dive Rescue                    | - | \$ | 5,000 | Contribution reduced   |
| Critical Incident Training     | + | \$ | 5,000 | One time contribution  |

**Summary of Personnel**

No personnel are allocated to this department.

**101 419.33 INFORMATION TECHNOLOGY**

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

**2013 Highlights**

- Installed a new Microsoft Exchange email server.
- Installed a new Point of Sale system at the Bramble Park Zoo.
- Installed new servers at the Fire Department, Wastewater Treatment Facility and Solidwaste.
- New City Website became active.

**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.

| <b>Measures</b>  | <b>2012 Actual</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|--|--------------------|-----------------------------|-----------------------------|-----------------------------|
| Number of city meetings placed on GovTV                                  | 45                 | 22                          | 44                          | 46                          |
| Number of department head requests for information to be placed on GovTV | 28                 | 12                          | 24                          | 26                          |
| Number of public requests for information to be placed on GovTV          | 3                  | 6                           | 12                          | 8                           |

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012 Actual</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|--|--------------------|-----------------------------|-----------------------------|-----------------------------|
| Number of new computers installed                            | 12                 | 3                           | 24                          | 20                          |
| Number of old computers that were put back in use (recycled) | 7                  | 1                           | 12                          | 10                          |
| Number of computers surplus/e-waste                          | 18                 | 1                           | 14                          | 16                          |

## INFORMATION TECHNOLOGY

### Budget Summary

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Total Revenues             | -           | -           | -           | -           | -                        | N/A      |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Personal Services          | 55,204      | 56,477      | 58,750      | 62,390      | 3,640                    | 6.2%     |
| Other Current Expenditures | 7,761       | 9,041       | 9,500       | 9,720       | 220                      | 2.3%     |
| Capital Outlay             | -           | -           | 27,000      | -           | (27,000)                 | -100.0%  |
| Total Expenditures         | 62,965      | 65,518      | 95,250      | 72,110      | (23,140)                 | -24.3%   |

### Significant Budget and Personnel Changes

Personal Services                    + \$    3,640    Salary adjustments under compensation plan & health benefits

### Summary of Personnel

| Position                       | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------------|-------------|-------------|-------------|--------------|--------------|
| Computer Network Administrator | 1           | 1           | 1           | 1            | 1            |
| <b>Total</b>                   | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>     | <b>1</b>     |

**101 419.41 CITY HALL**

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                        | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Average custodial cost per square foot | \$ .91                           | \$ .47                              | \$ .93                              | \$ .97                              |
| Cost per square foot of Utilities      | \$ .82                           | \$ .52                              | \$ .98                              | \$1.01                              |

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

| Description                | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|----------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>            |                |                |                |                |                                 |             |
| Miscellaneous Revenue      | -              | -              | -              | -              | -                               | N/A         |
| Total Revenue              | -              | -              | -              | -              | -                               | N/A         |
| <b>Expenditures</b>        |                |                |                |                |                                 |             |
| Other Current Expenditures | 51,883         | 54,883         | 55,550         | 63,830         | 8,280                           | 14.9%       |
| Capital Outlay             | -              | -              | -              | 32,500         | 32,500                          | N/A         |
| Total Expenditures         | 51,883         | 54,883         | 55,550         | 96,330         | 40,780                          | 73.4%       |

**Significant Budget and Personnel Changes**

Building Maintenance           + \$    7,000   Roof Repair Costs

**Capital Purchases**

Computers & Equipment           \$   28,000   City Hall Phone System  
Computers & Equipment           \$    3,000   City Hall Network upgrades  
Computers & Equipment           \$    1,500   Public Works Meeting room projector

**Summary of Personnel**

No personnel are allocated to this department.

**101 419.60 ENGINEERING DEPARTMENT**

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

**2013 Highlights**

- The housing market is making a slow comeback with 14 new sub-divisions under construction or in the early planning stages including: Eastwoods 17<sup>th</sup>, Marvined, Prairie Hills, Prairies Edge, Prairie View, North Grove, Willow Creek Village and several smaller developments.
- Street and storm sewer projects include: East Kemp Avenue, 20<sup>th</sup> Avenue South/Foley Road, Pheasant Ridge, 5<sup>th</sup> Avenue Storm Sewer Phase I.
- Roby Creek Floodway Restudy.

**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.

| <b>Measures</b>                          | <b>2012 Actual Total</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|--|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Construction Total                       | \$18 M                   | \$2.5 M                     | \$7 M                       | \$8 M                       |
| Plat & Annexations requiring map changes | 18                       | 12                          | 24                          | 20                          |
| Street & Sewer projects designed         | 26                       | 18                          | 23                          | 24                          |

**ENGINEERING DEPARTMENT****Budget Summary**

| Description                  | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|------------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>              |                |                |                |                |                          |              |
| Intergovernmental Revenue    | -              | 436            | -              | -              | -                        | N/A          |
| Charges for Goods & Services | 9,423          | 4,785          | 3,550          | 5,560          | 2,010                    | 56.6%        |
| Miscellaneous Revenue        | 7,358          | 1,233          | 200            | 1,500          | 1,300                    | 650.0%       |
| <b>Total Revenues</b>        | <b>16,781</b>  | <b>6,454</b>   | <b>3,750</b>   | <b>7,060</b>   | <b>3,310</b>             | <b>88.3%</b> |
| <b>Expenditures</b>          |                |                |                |                |                          |              |
| Personal Services            | 474,580        | 474,643        | 507,960        | 531,100        | 23,140                   | 4.6%         |
| Other Current Expenditures   | 61,657         | 61,416         | 62,350         | 68,010         | 5,660                    | 9.1%         |
| Capital Outlay               | 25,382         | 13,335         | 11,500         | 6,000          | (5,500)                  | -47.8%       |
| <b>Total Expenditures</b>    | <b>561,619</b> | <b>549,394</b> | <b>581,810</b> | <b>605,110</b> | <b>23,300</b>            | <b>4.0%</b>  |

**Significant Budget and Personnel Changes**

|                         |   |           |   |
|-------------------------|---|-----------|---|
| Personal Services       | + | \$ 23,140 | Salary adjustments under compensation plan & health benefits  |
| Postage                 | + | \$ 1,000  | Increase in mailings  |
| Motor Fuel & Lubricants | + | \$ 1,600  | Increase in fuel costs  |
| Subsc & Memberships     | + | \$ 2,300  | 1 <sup>st</sup> District dues moved to Engineering Department |

**Capital Purchases**

|                       |          |                   |
|-----------------------|----------|-------------------|
| Computers & Equipment | \$ 6,000 | Replace Computers |
|-----------------------|----------|-------------------|

**Summary of Personnel**

| Position                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| City Engineer              | 1           | 1           | 1           | 1            | 1            |
| Assistant City Engineer    | 1           | 1           | 1           | 1            | 1            |
| Engineer I                 | 1           | 1           | 1           | 1            | 1            |
| Senior Engineer Technician | 1           | 1           | 1           | 1            | 1            |
| Urban Planner              | -           | 1           | 1           | 1            | 1            |
| Draftsman – Technician     | 1           | 1           | 1           | 1            | 1            |
| Administrative Assistant   | -           | 1           | 1           | 1            | 1            |
| Part-time employees (FTE)  | .61         | .36         | .41         | .58          | .58          |
| <b>Total</b>               | <b>5.61</b> | <b>7.36</b> | <b>7.41</b> | <b>7.58</b>  | <b>7.58</b>  |

**101 421.00 POLICE DEPARTMENT**

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

*The vision of the Watertown Police Department is to be a beacon of excellence while adhering to our core values.*

**2013 Highlights**

- The Spring Citizen's Academy was held with 28 people graduating.
- The Watertown PD swore in three new Police Officers – Mike Gengler, Scott Price, and Jamon Harberts.
- Detective Nic Ahmann attended ICAC ARES training in Omaha, NE.
- SRO Chad Stricherz attended the DARE board meeting in Pierre.
- The WPD went live with LEDS software.
- Detective Mark Kuhlman attended Polygraph training in Pierre.
- The Explorers raised \$780.00 selling concessions during the swim meet held at the Boys & Girls Club.
- Dan Lindner began working full-time as the facilities maintenance worker.
- Assistant Chief Lee McPeek attended the FBI Criminal Justice Information System meeting.
- Captain Ryan Remmers attended Objective Pre-Employment interviewing training in Omaha, NE.
- Corporal Matt Hegg and Patrol Officer Ryan Fischer attended Glock Armorer training in Sioux Falls.
- Mayor Gary Williams announced the upcoming retirement of Police Chief Joanna Vitek, effective April 1<sup>st</sup>.
- Mayor Gary Williams announced Assistant Chief Lee McPeek as the new Chief of Police effective April 2<sup>nd</sup>.
- Detective Sergeant Tim Toomey attended CFSI Course training in Denver, CO.
- Detective Chad Stahl received the VFW Lawman of the Year award.
- Detective Nic Ahmann attended Secure Techniques for On Site Preview (STOP) and Basic Data ICAC training in Granite Falls, MN.
- The WPD received a Segway donated by local businessman Lew Raderschadt.
- Detective Sergeant Tim Toomey was promoted to Assistant Chief of Police.
- Patrol Officer Brady Routh attended Drug Recognition Expert (DRE) training in Sioux Falls.
- Patrol Officer Shane Hardie attended Homicide Investigation training in Sioux Falls.
- Sergeant Kirk Ellis and PTO Travis Gutzmer attended statewide K9 training in Rapid City.
- Patrol Officer Brady Routh received DRE (Drug Recognition Expert) field certification.
- The WPD participated in the *Walk a Mile In Her Shoes* sponsored by the Watertown Resource Center.
- Chief McPeek attended the South Dakota Police Chiefs' Association spring conference.
- Captain Tracy Schaefer along with School Resource Officers Terry Ingalls and Chad Stricherz chaperoned the annual Safety Patrol Field Trip to the Washington Pavilion in Sioux Falls
- Patrol Officers Brady Routh and Chad Gamber attended Criminal Interdiction training in Pierre.
- Detective Nic Ahmann attended Intermediate Data Recovery Analysis (IDRA) ICAC training.
- Mayor Gary Williams proclaimed Police Officer Memorial Week in honor of those officers who have made the ultimate sacrifice.

**POLICE DEPARTMENT****2013 Highlights continued**

- The WPD was awarded a \$22,279 grant from the Office of Highway Safety for a new traffic safety program called, Safe and Sober.
- DASH along with the K9 team hosted a spring dance for 4th, 5th and 6th graders at the Middle School.
- Corporal Evan Schoenefeld attended Police Cyclist training in Pierre.
- The 2nd Annual DASH Fun Run for Kindergarten through 8th grade was held on May 11<sup>th</sup>.
- Detective Reuben Kinnunen and Patrol Officer Brady Routh attended Basic and Advanced Interview and Interrogation training in Pierre.
- DASH awarded a \$500 scholarship to graduating senior Brianna Brage of Watertown.
- Assistant Chief Tim Toomey and Detective Sergeant Troy VanDusen attended IED Bomb Threat Management training in Pierre.
- Camp Chance received a \$1,000 grant from the Watertown Community Foundation Youth Council.
- The WPD's 2nd annual Teen Police Academy was held.
- WPD hosted an 8 hour class on Law Enforcement tools for supporting Veterans in Transition.
- SRO's Chad Stricherz and Terry Ingalls attended the SRO/DARE School Safety Conference in Pierre.
- Detective Kinnunen attended Crime Scene Techniques training in Brookings.
- WPD received a \$750 Target Grant to be used at National Night Out on August 6<sup>th</sup>.
- Patrol Officer Jeremy Bjerke attended Basic Sniper training in Sioux Falls.
- Patrol Officer Ryan Fischer attended Response to the Active Shooter training in Pierre.
- Corporal Evan Schoenefeld received the Optimist Club Outstanding Police Officer Award.
- Seven WPD Explorers and advisors attended the annual South Dakota Explorer Challenge.
- The 8<sup>th</sup> annual Camp Chance was held with 127 kids attending.
- Peter Boyle began his employment as a systems information technician with the WPD.
- Detective Nic Ahmann, PTO Tylor Griffith, Patrol Officers Chad Gamber and Shane Hardie attended DARE Instructor training in Pierre.
- WPD provided security at the 8<sup>th</sup> annual Cooking on Kampeska.
- The 2nd Annual DASH to Kampeska 5K/10K/1 mile walk was held at City Park.
- The WPD hosted LE Suicide Prevention (Train the Trainer).
- DARE was introduced to 5th graders at the elementary schools in Watertown.
- The WPD Co-Sponsored the 8th National Night Out with the Codington Co. Sheriff's Department at the Codington County Courthouse lot.
- DASH along with the Watertown Rec Center sponsored a kids' triathlon.
- Chief Lee McPeek attended the FBI Criminal Justice Information System meeting.
- Sergeant Kirk Ellis and Corporal Evan Schoenefeld attended EVOG (Emergency Vehicle Operator Course) training in Pierre.
- PTO Tylor Griffith and PTO Tylor Gutzmer attended Firearms Instructor training in Pierre.
- Captain Scott McMahon, Records Supervisor Tracey Swenson, LCO Kelley Anderson attended the LEDS Conference in Sioux Falls.
- Sergeant Steve Rehorst attended the 2013 International Law Enforcement Torch Run Conference.
- The WPD provided security and traffic control for the Watertown Holiday Lighted Parade.
- Great Plains Lutheran Turkey DASH (formerly known as the Hiedemann Turkey Run) was held by DASH and Great Plains Lutheran to promote a healthy activity/tradition for families to participate in.
- The WPD hosted the 8th Camp Chance Christmas Party for all Camp Chance kids.
- The WPD held its annual WPD meeting and a group photograph was taken.

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

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

**Objectives**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1 - 6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| Total Number of Patrol Officers                           | 18                               | 18                                    | 18                                  | 18                                  |
| Service Calls   | 25,220                           | 11,347                                | 22,694                              | 22,694                              |
| Service Population  | 21,482                           | 21,482                                | 21,482                              | 21,482                              |
| Service Area (square miles)                               | 25                               | 25                                    | 25                                  | 25                                  |
| Police Reserve Volunteer Hours                            | 1,356                            | 582                                   | 1,164                               | 1,164                               |
| Police Explorers Volunteer Hours                          | 659                              | 291                                   | 582                                 | 582                                 |
| # of Media Traffic Awareness Releases/Tips                | 80                               | 18                                    | 36                                  | 36                                  |
| Child Safety Seats Installed and/or Inspected             | 36                               | 19                                    | 38                                  | 38                                  |
| Traffic Citations   | 1,405                            | 593                                   | 1,186                               | 1,186                               |
| Warning Tickets   | 3,468                            | 2,238                                 | 4,476                               | 4,476                               |
| Parking Tickets   | 887                              | 490                                   | 980                                 | 980                                 |
| Accidents   | 793                              | 421                                   | 842                                 | 842                                 |
| DUI Arrests   | 211                              | 122                                   | 244                                 | 244                                 |
| Number of checkpoints held                                | 8                                | 2                                     | 4                                   | 4                                   |
| Bike Patrol Hours   | 226                              | 17                                    | 150                                 | 200                                 |
| # of Crime Prevention Programs/<br>Seminars/Presentations | 319                              | 211                                   | 422                                 | 422                                 |
| Number of Alcohol Compliance Checks                       | 2                                | 1                                     | 2                                   | 2                                   |
| Drug Arrests  | 402                              | 300                                   | 500                                 | 500                                 |

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

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

**Objectives:**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1 - 6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| Number of website visits  | 24,249                           | 11,724                                | 23,448                              | 23,448                              |
| Advisory Committee meetings   | 4                                | 2                                     | 4                                   | 4                                   |
| Ride-alongs   | 48                               | 40                                    | 80                                  | 80                                  |
| Number of interns   | 5                                | 2                                     | 4                                   | 4                                   |
| Intern hours  | 699                              | 279                                   | 558                                 | 558                                 |
| Number of news releases   | 68                               | 46                                    | 92                                  | 92                                  |
| Number of ENWP participants   | 788                              | 817                                   | 850                                 | 850                                 |
| ENWP Alerts sent  | 216                              | 66                                    | 132                                 | 132                                 |
| Crime Free Multi-House notifications                                      | 969                              | 434                                   | 868                                 | 868                                 |
| Number of Citizen's Academy sessions                                      | 2                                | 1                                     | 2                                   | 2                                   |
| Number of Teen Academy sessions   | 1                                | 1                                     | 1                                   | 1                                   |
| Community Room Use by the public  | 58                               | 54                                    | 108                                 | 108                                 |
| Number of Minority Employees  | 6                                | 6                                     | 4                                   | 4                                   |
| Training opportunities for Officers (hours) –<br>Includes Detectives/SROs | 207                              | 74                                    | 148                                 | 148                                 |
| Training opportunities for Supervisors (hours)                            | 411                              | 111                                   | 222                                 | 222                                 |
| Training opportunities for Command Staff<br>(hours)                       | 103                              | 53                                    | 106                                 | 106                                 |
| Total Number of Hosted Training Seminars                                  | 16                               | 32                                    | 64                                  | 64                                  |
| Number of Sworn Personnel with AA/AS                                      | 16                               | 15                                    | 15                                  | 15                                  |
| Number of Sworn Personnel with BA/BS                                      | 16                               | 15                                    | 15                                  | 15                                  |
| Number of Sworn Personnel with MA/MS                                      | 2                                | 2                                     | 1                                   | 1                                   |

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

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1 - 6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| Total Number of School Resource Officers                       | 2                                | 2                                     | 2                                   | 2                                   |
| Service Population at all Public Schools                       | 3,700                            | 3,700                                 | 3,700                               | 3,700                               |
| Number of Youth Programs                                       | 23                               | 23                                    | 23                                  | 23                                  |
| Number of Presentations by officers with Youth                 | 30                               | 11                                    | 22                                  | 22                                  |
| Number of Adopt a School visits by officers                    | 86                               | 55                                    | 110                                 | 110                                 |
| Number of children attending Camp Chance                       | 139                              | 0                                     | 127                                 | 127                                 |
| Number of volunteer hours for Camp Chance                      | 1,684                            | 0                                     | 1,700                               | 1,700                               |
| Number of SWATs (Stop, Walk & Talks) by officers               | 966                              | 515                                   | 1,030                               | 1,030                               |
| Number of police-business/community consultation/presentations | 326                              | 143                                   | 286                                 | 286                                 |
| Number of Special Operations                                   | 434                              | 209                                   | 418                                 | 418                                 |
| Number of Bar Checks/Walkthroughs                              | 602                              | 174                                   | 348                                 | 348                                 |

**POLICE DEPARTMENT****Budget Summary**

| Description                    | 2011 Actual      | 2012 Actual      | 2013 Budget      | 2014 Budget      | Increase/Decrease Amount | % Change     |
|--------------------------------|------------------|------------------|------------------|------------------|--------------------------|--------------|
| <b>Revenues</b>                |                  |                  |                  |                  |                          |              |
| Intergovernmental Revenue      | 170,363          | 100,130          | 75,000           | 91,930           | 16,930                   | 22.6%        |
| Charges for Goods and Services | 71,902           | 72,579           | 76,000           | 76,000           | -                        | 0.0%         |
| Fines and Forfeits             | 27,593           | 19,729           | 27,000           | 26,000           | (1,000)                  | -3.7%        |
| Miscellaneous Revenues         | 81,414           | 64,505           | 54,000           | 78,500           | 24,500                   | 45.4%        |
| Other Financing Sources        | 1,392            | 549              | -                | -                | -                        | N/A          |
| <b>Total Revenues</b>          | <b>352,664</b>   | <b>257,492</b>   | <b>232,000</b>   | <b>272,430</b>   | <b>40,430</b>            | <b>17.4%</b> |
| <b>Expenditures</b>            |                  |                  |                  |                  |                          |              |
| Personal Services              | 2,461,110        | 2,591,824        | 2,753,250        | 2,889,650        | 136,400                  | 5.0%         |
| Other Current Expenditures     | 379,742          | 402,734          | 460,400          | 459,500          | (900)                    | -0.2%        |
| Capital Outlay                 | 88,720           | 145,836          | 209,200          | 168,515          | (42,185)                 | -20.2%       |
| <b>Total Expenditures</b>      | <b>2,929,572</b> | <b>3,140,394</b> | <b>3,422,850</b> | <b>3,517,665</b> | <b>93,315</b>            | <b>2.7%</b>  |

**Significant Budget and Personnel Changes**

|                         |              |   |
|-------------------------|--------------|---|
| Personal Services       | + \$ 136,400 | Salary adjustments under compensation plan & health benefits, |
| Consultant Services     | + \$ 1,250   | Increase in Animal Control Contract                           |
| Equip. Maintenance      | + \$ 2,000   | Increase in costs   |
| Motor Fuel & Lubricants | + \$ 10,000  | Adjust to actual costs  |
| Computer Maintenance    | - \$ 31,000  | New Software provider and moved costs to Phone line item      |
| Phone – Monthly Service | + \$ 14,800  | Moved cost from computer maintenance line                     |
| Travel Exp. Personnel   | + \$ 1,000   | Adjust to actual costs of anticipated travel                  |

**Capital Purchases**

|                       |           |  |
|-----------------------|-----------|--|
| Computers & Equipment | \$ 21,500 | Replace computers and Copier, new Laptop & Network clock |
| Patrol Equipment      | \$ 26,000 | Replace 6 in-car computers                               |
| Vehicles & Equipment  | \$ 30,000 | Purchase 2 unmarked detective cars                       |
| Vehicles & Equipment  | \$ 69,315 | Scheduled replacement of 2 patrol cars                   |
| Vehicles & Equipment  | \$ 21,700 | Replace AED's, 5 new cameras, new Lidar, mechanic tools  |

**Summary of Personnel**

| Position                 | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Police Chief             | 1            | 1            | 1            | 1            | 1            |
| Assistant Chief          | 1            | 1            | 1            | 1            | 1            |
| Captains                 | 3            | 3            | 3            | 3            | 3            |
| Sergeants                | 4            | 4            | 4            | 4            | 5            |
| Detectives               | 4            | 4            | 4            | 4            | 4            |
| Patrol Officers          | 23           | 23           | 23           | 23           | 22           |
| Administrative Asst      | 1            | 1            | 1            | 1            | 1            |
| Records Clerk            | 2            | 2            | 2            | 2            | 2            |
| Records Supervisor       | 1            | 1            | 1            | 1            | 1            |
| Detectives' Secretary    | 1            | 1            | 1            | 1            | 1            |
| Maintenance Worker       | 0            | 0            | 0            | 1            | 1            |
| Information Systems Tech | 0            | .20          | .20          | .20          | .20          |
| Part-time (FTE)          | 0            | .31          | .81          | .40          | .40          |
| <b>Total</b>             | <b>41.00</b> | <b>41.51</b> | <b>42.01</b> | <b>42.60</b> | <b>42.60</b> |

**101 422.20 FIRE FIGHTING**

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

**2013 Highlights**

- Broke ground on the new Training Center located next to Fire Station 2.
- Received two Office of Homeland Security grants for computer server and software updates.
- Fire Station 1 remodel completed.
- Hired 3 additional full time firefighters.

**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   | 2012 Actual Total | 2013 Actual 1/1-6/30 | 2013 Estimated Total | 2014 Projected Total |
|--|-------------------|----------------------|----------------------|----------------------|
| Number of fire calls that were responded to                                    | 485               | 214                  | 425                  | 415                  |
| Number of fire service vehicles in accidents while in route to emergency calls | 1                 | 0                    | 0                    | 0                    |
| Fire operating expenses per resident   | \$41              | \$22                 | \$44                 | \$48                 |

**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  | 2012 Actual Total | 2013 Actual 1/1-6/30 | 2013 Estimated Total | 2014 Projected Total |
|---|-------------------|----------------------|----------------------|----------------------|
| Percentage of firefighters with state certification | 100%              | 100%                 | 100%                 | 100%                 |
| Staff hours at Haz-Mat training                     | 1,250             | 550                  | 1,200                | 1,300                |
| Staff hours at another specialty training           | 1,250             | 500                  | 1,100                | 1,200                |
| Staff hours of in-house training                    | 5,285             | 2,941                | 5,700                | 6,000                |

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

| Description                  | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget      | Increase/Decrease Amount | % Change    |
|------------------------------|----------------|----------------|----------------|------------------|--------------------------|-------------|
| <b>Revenues</b>              |                |                |                |                  |                          |             |
| Intergovernmental Revenue    | 127,771        | 148,456        | 113,000        | 115,000          | 2,000                    | 1.8%        |
| Charges for Goods & Services | 41,256         | 37,823         | 35,000         | 50,000           | 15,000                   | 42.9%       |
| Miscellaneous Revenue        | 14,042         | 12,957         | 14,500         | 11,500           | (3,000)                  | -20.7%      |
| Other Financing Sources      | -              | 451            | -              | -                | -                        | N/A         |
| <b>Total Revenues</b>        | <b>183,069</b> | <b>199,687</b> | <b>162,500</b> | <b>176,500</b>   | <b>14,000</b>            | <b>8.6%</b> |
| <b>Expenditures</b>          |                |                |                |                  |                          |             |
| Personal Services            | 485,854        | 464,031        | 510,200        | 528,360          | 18,160                   | 3.6%        |
| Other Current Expenditures   | 339,974        | 332,102        | 358,540        | 387,940          | 29,400                   | 8.2%        |
| Capital Outlay               | 21,939         | 78,644         | 77,200         | 93,500           | 16,300                   | 21.1%       |
| <b>Total Expenditures</b>    | <b>847,767</b> | <b>874,777</b> | <b>945,940</b> | <b>1,009,800</b> | <b>63,860</b>            | <b>6.8%</b> |

**Significant Budget and Personnel Changes**

|                          |   |    |        |  |
|--------------------------|---|----|--------|--|
| Personal Services        | + | \$ | 18,160 | Salary adjustments under compensation plan & health benefits |
| Software                 | + | \$ | 1,200  | Increase in maintenance contract                             |
| Hydrant Rental           | + | \$ | 1,100  | Increase in rental costs                                     |
| Electricity              | + | \$ | 1,900  | Increase in rates  |
| Insurance Premiums       | + | \$ | 10,000 | Increase in Main Fire Station value                          |
| Building Maintenance     | + | \$ | 2,500  | Increase in square footage of building                       |
| Motor Fuel & Lubricants  | + | \$ | 1,000  | Increase in fuel costs                                       |
| Education & Rec Supplies | + | \$ | 1,000  | Increase in personnel attending paramedics program           |
| Clothing & Material      | + | \$ | 2,600  | Adjust to actual costs                                       |
| Travel Exp. Personnel    | + | \$ | 1,500  | Adjust to actual cost of anticipated travel                  |
| Education Outreach       | + | \$ | 5,000  | Safety House actual costs                                    |

**Capital Purchases**

|                       |    |        |  |
|-----------------------|----|--------|--|
| Vehicles & Equipment  | \$ | 34,500 | Turnout Gear & SCBA Equipment            |
| Computers & Equipment | \$ | 9,000  | Brush Truck Monitor and Mapping Software |

**Summary of Personnel**

| Position                       | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------------|-------------|-------------|-------------|--------------|--------------|
| Fire Chief (FTE)               | .20         | .20         | .20         | .20          | .20          |
| Assistant Chiefs (FTE)         | .20         | .20         | .20         | .20          | .20          |
| Fire Marshall/Asst Chief (FTE) | .20         | .20         | .20         | 0            | 0            |
| Battalion Chiefs (FTE)         | .60         | .60         | .60         | .60          | .60          |
| Lieutenants (FTE)              | .60         | .60         | 1.20        | 1.20         | 1.20         |
| Firefighter/Paramedics (FTE)   | 4.80        | 4.80        | 4.80        | 5.00         | 5.00         |
| <b>Total</b>                   | <b>6.60</b> | <b>6.60</b> | <b>7.20</b> | <b>7.20</b>  | <b>7.20</b>  |

- ❖ 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.*

**2013 Highlights**

- Watertown Fire Rescue purchased a new Type 1 four wheel drive ambulance.
- Watertown Fire Rescue implemented adult I/O IV access.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                       | <b>2012 Actual Total</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|---------------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Total EMS responses                   | 2,185                    | 1,104                       | 2,208                       | 2,250                       |
| % of firefighters that are paramedics | 92%                      | 92%                         | 87%                         | 92%                         |

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

**Objectives:**

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

| <b>Measures</b>                             | <b>2012 Actual Total</b> | <b>2013 Actual 1/1-6/30</b> | <b>2013 Estimated Total</b> | <b>2014 Projected Total</b> |
|---|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Staff hours used for defibrillator training | 20                       | 8                           | 8                           | 8                           |
| Number of defibrillators sold to businesses | 3                        | 2                           | 3                           | 3                           |
| Number of people trained                    | 85                       | 30                          | 30                          | 30                          |

**AMBULANCE****Budget Summary**

| Description                  | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>              |             |             |             |             |                          |          |
| Charges for Goods & Services | 683,360     | 873,038     | 732,000     | 870,000     | 138,000                  | 18.9%    |
| Miscellaneous Revenue        | 96,152      | 36,904      | 45,000      | 32,000      | (13,000)                 | -28.9%   |
| Total Revenues               | 779,512     | 909,942     | 777,000     | 902,000     | 125,000                  | 16.1%    |
| <b>Expenditures</b>          |             |             |             |             |                          |          |
| Personal Services            | 1,916,861   | 1,846,126   | 2,014,100   | 2,120,720   | 106,620                  | 5.3%     |
| Other Current Expenditures   | 85,268      | 116,627     | 140,450     | 146,650     | 6,200                    | 4.4%     |
| Capital Outlay               | 78,758      | 8,504       | 15,000      | 12,000      | (3,000)                  | -20.0%   |
| Total Expenditures           | 2,080,887   | 1,971,257   | 2,169,550   | 2,279,370   | 109,820                  | 5.1%     |

**Significant Budget and Personnel Changes**

|                          |   |    |         |   |
|--------------------------|---|----|---------|---|
| Personal Services        | + | \$ | 106,620 | Salary adjustments under compensation plan & health benefits, part-time Reserve program |
| Insurance Premiums       | - | \$ | 9,800   | Adjust to actual  |
| Equipment Maintenance    | + | \$ | 5,000   | Maintenance agreement on cardiac monitors   |
| Education & Rec Supplies | + | \$ | 5,000   | Adjust to actual donations  |
| Other Supplies           | + | \$ | 1,500   | Additional supplies purchased   |
| Motor Fuel & Lubricants  | + | \$ | 2,000   | Adjust to actual costs  |
| Clothing & Material      | + | \$ | 1,000   | Adjust to actual costs  |

**Capital Purchases**

|                      |    |        |          |
|----------------------|----|--------|----------|
| Vehicles & Equipment | \$ | 12,000 | IV Pumps |
|----------------------|----|--------|----------|

**Summary of Personnel**

| Position                        | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| Chief (FTE)                     | .80          | .80          | .80          | .80          | .80          |
| Assistant Chief (FTE)           | .80          | .80          | .80          | .80          | .80          |
| Fire Marshall/Asst Chief        | .80          | .80          | .80          | .80          | 0            |
| Battalion Chief (FTE)           | 2.40         | 2.40         | 2.40         | 2.40         | 2.40         |
| Lieutenant (FTE)                | 2.40         | 2.40         | 2.40         | 4.80         | 4.80         |
| Firefighter/Paramedic (FTE)     | 19.20        | 19.20        | 19.20        | 19.20        | 19.20        |
| Administrative Assistant        | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Reserve Program Part-time (FTE) | 0            | 0            | 0            | 0            | 1.44         |
| <b>Total</b>                    | <b>27.40</b> | <b>27.40</b> | <b>27.40</b> | <b>29.80</b> | <b>31.24</b> |

- ❖ 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.

**101 431.20 STREET DEPARTMENT**

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

**2013 Highlights**

- Made progress on street repairs caused by frost boils from previous snow.
- Removed all tree debris from residential and commercial boulevards following June storm.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                       | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| % of streets resurfaced               | 4%                               | 4%                                  | 4%                                  | 4%                                  |
| Cost per block overlay – asphalt      | \$16,232                         | \$18,400                            | \$18,400                            | \$19,500                            |
| Number of sweeping hours              | 1,442                            | 300                                 | 1,600                               | 1,800                               |
| Pounds of debris removed from streets | 5,348,900                        | 1,420,000                           | 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.

| <b>Measures</b>                              | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of blocks crack sealed                | 0                                | 0                                   | 60                                  | 160                                 |
| Number of blocks seal coated                 | 156                              | 0                                   | 148                                 | 150                                 |
| Number of traffic signs repaired or replaced | 800                              | 403                                 | 1,000                               | 900                                 |

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

| Description                  | 2011 Actual      | 2012 Actual      | 2013 Budget      | 2014 Budget      | Increase/Decrease Amount | % Change    |
|------------------------------|------------------|------------------|------------------|------------------|--------------------------|-------------|
| <b>Revenues</b>              |                  |                  |                  |                  |                          |             |
| Taxes                        | 2,850            | 1,675            | 3,500            | 2,000            | (1,500)                  | -42.9%      |
| Intergovernmental Revenue    | 503,884          | 691,366          | 480,000          | 515,000          | 35,000                   | 7.3%        |
| Charges for Goods & Services | 12,376           | 32,927           | 6,000            | 6,000            | -                        | 0.0%        |
| Miscellaneous Revenue        | 59,537           | 191,104          | 34,000           | 40,500           | 6,500                    | 19.1%       |
| Enterprise Operating         | 255              | 110              | -                | -                | -                        | N/A         |
| Other Financing Sources      | -                | 182              | -                | -                | -                        | N/A         |
| <b>Total Revenues</b>        | <b>578,902</b>   | <b>917,364</b>   | <b>523,500</b>   | <b>563,500</b>   | <b>40,000</b>            | <b>7.6%</b> |
| <b>Expenditures</b>          |                  |                  |                  |                  |                          |             |
| Personal Services            | 681,112          | 717,156          | 783,610          | 834,620          | 51,010                   | 6.5%        |
| Other Current Expenditures   | 601,526          | 728,043          | 461,450          | 523,270          | 61,820                   | 13.4%       |
| Capital Outlay               | 16,982           | 357,892          | 303,000          | 243,000          | (60,000)                 | -19.8%      |
| <b>Total Expenditures</b>    | <b>1,299,620</b> | <b>1,803,091</b> | <b>1,548,060</b> | <b>1,600,890</b> | <b>52,830</b>            | <b>3.4%</b> |

**Significant Budget and Personnel Changes**

|                           |   |    |        |  |
|---------------------------|---|----|--------|--|
| Personal Services         | + | \$ | 51,010 | Salary adjustments under compensation plan & health benefits |
| Insurance Premiums        | + | \$ | 1,660  | Increase in premiums   |
| Other Rental              | + | \$ | 4,000  | Increase in rental costs                                     |
| Signal Light Maintenance  | + | \$ | 11,000 | Adjust to actual costs                                       |
| Construction Materials    | + | \$ | 34,000 | Increase in crack sealing materials                          |
| Traffic Control Materials | + | \$ | 6,000  | Increase in cost of materials                                |
| Building Maintenance      | + | \$ | 2,500  | Adjust to actual costs                                       |
| Deicing Sand              | + | \$ | 1,000  | Increase in cost of sand                                     |

**Capital Purchases**

|                      |    |         |   |
|----------------------|----|---------|---|
| Vehicles & Equipment | \$ | 220,000 | Replace two Dump Truck                    |
| Other Improvements   | \$ | 15,000  | Building Improvements – Electrical System |
| Other Improvements   | \$ | 8,000   | Railroad Crossings & Other Improvements   |

**Summary of Personnel**

| Position                             | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 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)             | 1.33         | .70          | .38          | 1.44         | 2.02         |
| <b>Total</b>                         | <b>13.33</b> | <b>12.70</b> | <b>12.38</b> | <b>13.44</b> | <b>14.02</b> |

**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. As the city grows adding new streets and with the completion of the southern bypass, more demand for time and materials is placed on the department.

**Objectives:**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| % main artery streets cleared within 10 hour time frame | 100%                             | 90%                                 | 100%                                | 100%                                |
| Number of tons of sand/salt compound used               | 5,394                            | 3,018                               | 6,000                               | 6,200                               |

## SNOW REMOVAL

### Budget Summary

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Total Revenues             | -           | -           | -           | -           | -                        | N/A      |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Personal Services          | 76,950      | 12,329      | 56,400      | 58,320      | 1,920                    | 3.4%     |
| Other Current Expenditures | 709,842     | 172,844     | 354,320     | 355,320     | 1,000                    | 0.3%     |
| Capital Outlay             | 16,340      | -           | -           | -           | -                        | N/A      |
| Total Expenditures         | 803,132     | 185,173     | 410,720     | 413,640     | 2,920                    | 0.7%     |

### Significant Budget and Personnel Changes

|                         |   |    |       |                          |
|-------------------------|---|----|-------|--------------------------|
| Personal Services       | + | \$ | 1,920 | Increase in overtime pay |
| Motor Fuel & Lubricants | + | \$ | 1,000 | Increase in fuel costs   |

### Capital Purchases

No capital purchases are scheduled for 2014.

### Summary of Personnel

| Position                 | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------|-------------|-------------|-------------|--------------|--------------|
| Part-time employee (FTE) | 0           | .72         | .39         | .43          | .43          |
| <b>Total</b>             | <b>0</b>    | <b>.72</b>  | <b>.39</b>  | <b>.43</b>   | <b>.43</b>   |

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



## 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.*

### 2013 Highlights

- The City Engineering staff continues to work with the SD DENR to implement the various aspects of the Federally Mandated Phase II Storm Water regulations including completion of an annual report, review and submittals of Storm Water Pollution Prevention Plans (SWPPP) for all construction sites over 1 acre in size as well as various public educational and outreach programs.
- The City Engineering staff works closely with FEMA in implementation of the Federal Flood Insurance Program.
- An informational booth was set up at the local Home Show.

### Goals and Objectives

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

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

## WATER RESOURCES

### Goals and Objectives continued

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

### Budget Summary

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Intergovernmental Revenues | 65,498      | 6,311       | -           | -           | -                        | N/A      |
| Miscellaneous Revenues     | -           | 600         | -           | -           | -                        | N/A      |
| Total Revenues             | 65,498      | 6,911       | -           | -           | -                        | N/A      |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Other Current Expenditures | 105,134     | 36,974      | 59,350      | 62,290      | 2,940                    | 5.0%     |
| Total Expenditures         | 105,134     | 36,974      | 59,350      | 62,290      | 2,940                    | 5.0%     |

### Significant Budget and Personnel Changes

|                        |      |       |                              |
|------------------------|------|-------|------------------------------|
| USGS Gaging Station    | + \$ | 2,000 | Adjust to contractual amount |
| Education and Outreach | + \$ | 1,000 | Increase in material costs   |

### Summary of Personnel

No personnel are allocated to this department.

|                            |
|----------------------------|
| <b>101 437.00 CEMETERY</b> |
|----------------------------|

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

### 2013 Highlights

- Columbarium is open for niche sales.

### Performance Measures

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

**Objectives:**

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

| <b>Measures</b>                   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|-----------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Lots sold                         | 60                               | 35                                  | 65                                  | 60                                  |
| Cremations                        | 32                               | 11                                  | 25                                  | 30                                  |
| Number of grave openings/closings | 138                              | 58                                  | 120                                 | 140                                 |

**CEMETERY****Budget Summary**

| Description                  | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change    |
|------------------------------|----------------|----------------|----------------|----------------|--------------------------|-------------|
| <b>Revenues</b>              |                |                |                |                |                          |             |
| Enterprise Operating Revenue | 140,356        | 138,655        | 118,500        | 118,500        | -                        | 0.0%        |
| Miscellaneous Revenue        | 11             | -              | -              | -              | -                        | N/A         |
| Other Financing Sources      | -              | 2              | -              | -              | -                        | N/A         |
| <b>Total Revenues</b>        | <b>140,367</b> | <b>138,657</b> | <b>118,500</b> | <b>118,500</b> | <b>-</b>                 | <b>0.0%</b> |
| <b>Expenditures</b>          |                |                |                |                |                          |             |
| Personal Services            | 130,840        | 133,859        | 139,300        | 147,130        | 7,830                    | 5.6%        |
| Other Current Expenditures   | 22,757         | 22,488         | 26,350         | 27,340         | 990                      | 3.8%        |
| Capital Outlay               | -              | 6,995          | 10,150         | 12,500         | 2,350                    | 23.2%       |
| Other Expenditures           | 995            | 680            | -              | -              | -                        | N/A         |
| <b>Total Expenditures</b>    | <b>154,592</b> | <b>164,022</b> | <b>175,800</b> | <b>186,970</b> | <b>11,170</b>            | <b>6.4%</b> |

**Significant Budget and Personnel Changes**

Personal Services      + \$            7,830      Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Vehicles & Equipment      \$            12,500      Replace Mower

**Summary of Personnel**

| Position                 | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------|-------------|-------------|-------------|--------------|--------------|
| Manager                  | 1           | 1           | 1           | 1            | 1            |
| Groundskeeper            | 1           | 1           | 1           | 1            | 1            |
| Part-time employee (FTE) | .83         | 1.09        | 1.15        | 1.08         | 1.08         |
| <b>Total</b>             | <b>2.83</b> | <b>3.09</b> | <b>3.15</b> | <b>3.08</b>  | <b>3.08</b>  |

**101 441.32 MOSQUITO CONTROL**

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                                      | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of mosquito traps analyzed                    | 6                                | 6                                   | 6                                   | 6                                   |
| Number of adulticide applications                    | 10                               | 0                                   | 30                                  | 30                                  |
| Number of survey sites monitored for mosquito larvae | 34                               | 34                                  | 34                                  | 34                                  |
| Number of larvacide applications                     | 6                                | 2                                   | 5                                   | 6                                   |
| Number of West Nile cases reported in Watertown      | 8                                | 0                                   | 3                                   | 3                                   |



**101 441.43 ANIMAL CONTROL**

*Glacial Lakes Humane Society is contracted by the City of Watertown to provide animal control services.*

**Budget Summary**

| Description                  | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|------------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>              |                |                |                |                |                                 |             |
| Charges for Goods & Services | 1,440          | -              | -              | -              | -                               | N/A         |
| Total Revenues               | 1,440          | -              | -              | -              | -                               | N/A         |
| <b>Expenditures</b>          |                |                |                |                |                                 |             |
| Personal Services            | 46,811         | -              | -              | -              | -                               | N/A         |
| Other Current Expenditures   | 2,756          | -              | -              | -              | -                               | N/A         |
| Total Expenditures           | 49,567         | -              | -              | -              | -                               | N/A         |

**Significant Budget and Personnel Changes**

Glacial Lakes Humane Society is providing animal control services for the City in 2014.

**Capital Purchases**

No capital purchases are scheduled for 2014.

**Summary of Personnel**

| Position                 | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|--------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Animal Control Officer   | 1              | 1              | 0              | 0               | 0               |
| Part-time employee (FTE) | .36            | 0              | 0              | 0               | 0               |
| <b>Total</b>             | <b>1.36</b>    | <b>1.00</b>    | <b>0</b>       | <b>0</b>        | <b>0</b>        |

**101 452.40 FORESTRY**

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                           | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of trees planted on blvd and parks | 286                              | 250                                 | 275                                 | 300                                 |
| Number of diseased trees removed          | 6                                | 1                                   | 5                                   | 5                                   |
| Number of hazard trees removed            | 141                              | 49                                  | 150                                 | 150                                 |

## FORESTRY

### Budget Summary

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Licenses and Permits       | 23          | 20          | -           | -           | -                        | N/A      |
| Miscellaneous Revenues     | 2,277       | 2,970       | 3,500       | 3,500       | -                        | 0.0%     |
| Total Revenues             | 2,300       | 2,990       | 3,500       | 3,500       | -                        | 0.0%     |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Personal Services          | 139,823     | 143,980     | 156,420     | 166,650     | 10,230                   | 6.5%     |
| Other Current Expenditures | 28,152      | 29,253      | 26,260      | 27,135      | 875                      | 3.3%     |
| Capital Outlay             | -           | 435         | 750         | 750         | -                        | 0.0%     |
| Total Expenditures         | 167,975     | 173,668     | 183,430     | 194,535     | 11,105                   | 6.1%     |

### Significant Budget and Personnel Changes

Personal Services + \$ 10,230 Salary adjustments under compensation plan & health benefits

#### Capital Purchases

Vehicles & Equipment \$ 750 Chain Saw

### Summary of Personnel

| Position                                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 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)                   | .36         | .30         | .34         | .41          | .42          |
| <b>Total</b>                               | <b>2.86</b> | <b>2.80</b> | <b>2.84</b> | <b>2.91</b>  | <b>2.92</b>  |

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

**101 455.00 LIBRARY**

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

**2013 Highlights**

- Added access to electronic magazines from home with a library card.
- Added 2,574 popular ebooks.
- With the South Dakota Library Network, looked at replacing the existing integrated library software.
- Hosted the National Humanities Lincoln Exhibit in October.
- Entered into a contract with a second ebook supplier.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                                 | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Physical titles deleted                         | 4,726                            | 980                                 | 1,000                               | 2,000                               |
| Physical titles added                           | 4,240                            | 2,016                               | 4,032                               | 4,000                               |
| Number of physical items circulated             | 219,719                          | 104,346                             | 208,692                             | 206,000                             |
| Number of electronic items circulated           | 14,183                           | 11,143                              | 22,286                              | 30,000                              |
| Database searches                               | 35,306                           | 19,108                              | 38,216                              | 39,000                              |
| Number of electronic items accessible           | 12,407                           | 11,853                              | 14,500                              | 20,000                              |
| # of registered users                           | 9,229                            | 9,322                               | 9,300                               | 9,350                               |
| # of users with accounts for downloadable items | 1,418                            | 2,012                               | 2,500                               | 3,000                               |
| Number of visitors                              | 151,755                          | 74,693                              | 149,386                             | 147,500                             |
| Number of programs done by library staff        | 266                              | 91                                  | 182                                 | 260                                 |

**LIBRARY****Budget Summary**

| Description                    | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change      |
|--------------------------------|----------------|----------------|----------------|----------------|--------------------------|---------------|
| <b>Revenues</b>                |                |                |                |                |                          |               |
| Intergovernmental Revenue      | 250            | 250            | 250            | 250            | -                        | 0.0%          |
| Charges for Goods and Services | 160            | -              | 160            | 160            | -                        | 0.0%          |
| Miscellaneous Revenue          | 4,416          | 4,510          | 2,300          | 8,500          | 6,200                    | 269.6%        |
| Other Financing Sources        | -              | 38             | -              | -              | -                        | N/A           |
| <b>Total Revenues</b>          | <b>4,826</b>   | <b>4,798</b>   | <b>2,710</b>   | <b>8,910</b>   | <b>6,200</b>             | <b>228.8%</b> |
| <b>Expenditures</b>            |                |                |                |                |                          |               |
| Personal Services              | 568,431        | 584,423        | 618,980        | 644,650        | 25,670                   | 4.1%          |
| Other Current Expenditures     | 130,236        | 128,873        | 140,810        | 150,060        | 9,250                    | 6.6%          |
| Capital Outlay                 | 53,686         | 55,296         | 50,000         | -              | (50,000)                 | -100.0%       |
| <b>Total Expenditures</b>      | <b>752,353</b> | <b>768,592</b> | <b>809,790</b> | <b>794,710</b> | <b>(15,080)</b>          | <b>-1.9%</b>  |

**Significant Budget and Personnel Changes**

|                          |      |        |  |
|--------------------------|------|--------|--|
| Personal Services        | + \$ | 25,670 | Salary adjustments under compensation plan & health benefits |
| Equip Maintenance        | + \$ | 1,900  | Increase in filter cost for HVAC system                      |
| Building Maintenance     | + \$ | 1,310  | Adjust to actual costs due to plumbing issues                |
| Cleaning Supplies        | + \$ | 1,850  | Increase in costs  |
| Electronic Subscriptions | + \$ | 5,000  | Increase in number of titles                                 |
| Natural Gas              | + \$ | 3,600  | Adjust to actual costs                                       |
| Patron Subscriptions     | - \$ | 2,000  | Adjust to actual costs                                       |
| OCLC                     | - \$ | 3,000  | No fee for 2014  |
| Courier Services         | - \$ | 4,000  | State providing payment for services                         |

**Capital Purchases**

No capital purchases are scheduled for 2014.

**Summary of Personnel**

| Position                   | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Library Director           | 1            | 1            | 1            | 1            | 1            |
| Assistant Librarian        | 1            | 1            | 1            | 1            | 1            |
| Cataloger                  | 1            | 1            | 0            | 0            | 1            |
| Assistant Cataloger        | 1            | 1            | 1            | 1            | 0            |
| Children's Librarian       | 1            | 1            | 1            | 1            | 1            |
| Young Adult Librarian      | 1            | 1            | 1            | 1            | 1            |
| Circulation Librarian      | 1            | 1            | 1            | 1            | 1            |
| Administrative Assistant   | 1            | 1            | 1            | 1            | 1            |
| Special Services Librarian | 1            | 1            | 1            | 1            | 1            |
| Maintenance Worker         | 1            | 1            | 1            | 1            | 1            |
| Part-time employee (FTE)   | 2.45         | 2.47         | 2.49         | 2.94         | 3.05         |
| <b>Total</b>               | <b>12.45</b> | <b>12.47</b> | <b>11.49</b> | <b>11.94</b> | <b>12.05</b> |

**101 465.12 BUILDING SERVICES**

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

**2013 Highlights**

- Expansion of electronic database for quick physical location identification.
- Organization and relocation of the physical building plans related to archived building permits.
- Sign permit applications accepted via online submission .
- Filled Building Inspector Position
- **Major projects completed in 2013:** First Premier Bank; Sweet Properties, LLC (8 plexes); SDSU Regional Center; Farm Credit Service of America, FLCA; Midwest Business Condos; Lake Area Technical Institute; Mack Steel; D&B Dreams, LLC; Dakota King, LLC
- **Major projects permitted in 2013:** Fiechtner Plaza; Steele Tower Apartments, LLC; City of Watertown Fire Department; Stone Oil Company, Inc (Prairie Stop); Hoftiezer (contractor shops); 2013 Watertown, LLC; Qdoba Mexican Grill; Montgomery Furniture; Watertown Development Company (Dakota Bodies spec building); Sweet Properties, LLC; ABS/Jans Corp

**Performance Measures**

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

**Objectives:**

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

| Measure   | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|---|-------------------------|----------------------------|----------------------------|----------------------------|
| Board of Adjustment variances & special exceptions  | 39                      | 23                         | 40                         | 40                         |
| Number of staff hours on training and certification | 111                     | 68                         | 96.5                       | 110                        |
| Assessed Valuation in 1,000s                        | 45,635                  | 17,779                     | 35,000                     | 35,000                     |
| Commercial building permits – new construction      | 23                      | 9                          | 18                         | 20                         |
| Residential building permits – new construction     | 50                      | 30                         | 55                         | 50                         |
| Building permits issued                             | 597                     | 260                        | 550                        | 550                        |
| Signs Permitted                                     | 36                      | 23                         | 40                         | 35                         |
| Portable signs permitted                            | 18                      | 8                          | 15                         | 15                         |
| Code Enforcement actions                            | 557                     | 277                        | 550                        | 550                        |

## BUILDING SERVICES

### Budget Summary

| Description                  | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>              |             |             |             |             |                          |          |
| License & Permits            | 116,967     | 165,167     | 111,500     | 110,500     | (1,000)                  | -0.9%    |
| Charges for Goods & Services | 7,135       | 5,276       | 5,500       | 5,500       | -                        | 0.0%     |
| Miscellaneous Revenue        | 13,272      | 12,779      | 14,500      | 14,500      | -                        | 0.0%     |
| Total Revenues               | 137,374     | 183,222     | 131,500     | 130,500     | (1,000)                  | -0.8%    |
| <b>Expenditures</b>          |             |             |             |             |                          |          |
| Personal Services            | 239,561     | 241,353     | 252,970     | 264,660     | 11,690                   | 4.6%     |
| Other Current Expenditures   | 22,083      | 19,989      | 27,650      | 28,210      | 560                      | 2.0%     |
| Capital Outlay               | -           | 1,099       | 19,300      | 8,600       | (10,700)                 | -55.4%   |
| Other Expenditures           | 147         | -           | -           | -           | -                        | N/A      |
| Total Expenditures           | 261,791     | 262,441     | 299,920     | 301,470     | 1,550                    | 0.5%     |

### Significant Budget and Personnel Changes

Personal Services + \$ 11,690 Salary adjustments under compensation plan & health benefits

#### Capital Purchases

Computers & Equipment \$ 4,300 Replace Computers & Monitors  
 Computers & Equipment \$ 4,000 Field Inspection Notebook  
 Computers & Equipment \$ 300 Software updates

### Summary of Personnel

| Position                     | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|------------------------------|-------------|-------------|-------------|--------------|--------------|
| Building Official            | 1           | 1           | 1           | 1            | 1            |
| Planning and Zoning Official | 1           | 1           | 1           | 0            | 0            |
| Building Inspector           | 0           | 0           | 0           | 1            | 1            |
| Building Services Specialist | 1           | 1           | 1           | 1            | 1            |
| Secretary/Receptionist       | 0           | 1           | 1           | 1            | 1            |
| Urban Planner                | 1           | 0           | 0           | 0            | 0            |
| Code Enforcement Officer     | 1           | 0           | 0           | 0            | 0            |
| Part-time employee (FTE)     | .39         | .43         | .47         | .48          | .47          |
| <b>Total</b>                 | <b>5.39</b> | <b>4.43</b> | <b>4.47</b> | <b>4.48</b>  | <b>4.47</b>  |

**101 493.00 TRANSFERS OUT TO OTHER FUNDS**

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

**Budget Summary**

| Description            | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>        |             |             |             |             |                          |          |
| Miscellaneous Revenues | -           | -           | -           | -           | -                        | 0.0%     |
| Total Revenues         | -           | -           | -           | -           | -                        | 0.0%     |
| <b>Expenditures</b>    |             |             |             |             |                          |          |
| Miscellaneous          | 1,604,800   | 1,676,000   | 1,715,000   | 1,850,000   | 135,000                  | 7.9%     |
| Total Expenditures     | 1,604,800   | 1,676,000   | 1,715,000   | 1,850,000   | 135,000                  | 7.9%     |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.



## 200 SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 200 SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

**201 451.21 SUPERVISION**

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

| <b>Measures</b>                    | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of staff meetings per year  | 12                               | 6                                   | 12                                  | 12                                  |
| Percent of board member attendance | 87%                              | 85%                                 | 85%                                 | 85%                                 |

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

**Objectives:**

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

| <b>Measures</b>                                  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Percent of activities planned that are published | 100%                             | 100%                                | 100%                                | 100%                                |
| Total number of volunteers                       | 236                              | 103                                 | 225                                 | 250                                 |



**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.*

**2013 Highlights**

- New Disc Golf Course at Jackson 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 Association, Jr./Teener Baseball League, and Soccer Association
- ◇ Organize recreational programs for special populations.
- ◇ Train volunteers in youth programs.

| <b>Measures</b>                                    | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of participants in summer programs          | 4,188                            | 4,064                               | 4,200                               | 4,000                               |
| Number of participants in all youth/adult programs | 5,352                            | 4,390                               | 5,500                               | 5,500                               |
| Number of training workshops given for volunteers  | 3                                | 3                                   | 3                                   | 3                                   |
| Number of special events conducted                 | 17                               | 13                                  | 17                                  | 17                                  |

**RECREATION PROGRAMS****Budget Summary**

| Description                    | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|--------------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>                |                |                |                |                |                                 |             |
| Charges for Goods and Services | 111,434        | 127,974        | 104,050        | 110,700        | 6,650                           | 6.4%        |
| Miscellaneous Revenues         | 23,000         | 13,196         | 10,000         | 13,000         | 3,000                           | 30.0%       |
| Total Revenues                 | 134,434        | 141,170        | 114,050        | 123,700        | 9,650                           | 8.5%        |
| <b>Expenditures</b>            |                |                |                |                |                                 |             |
| Personal Services              | 245,835        | 248,090        | 284,500        | 297,450        | 12,950                          | 4.6%        |
| Other Current Expenditures     | 46,318         | 47,084         | 37,750         | 40,650         | 2,900                           | 7.7%        |
| Capital Outlay                 | 2,571          | 5,285          | 14,400         | 20,300         | 5,900                           | 41.0%       |
| Other Expenditures             | 240            | 120            | -              | -              | -                               | N/A         |
| Total Expenditures             | 294,964        | 300,579        | 336,650        | 358,400        | 21,750                          | 6.5%        |

**Significant Budget and Personnel Changes**

|                          |   |    |        |  |
|--------------------------|---|----|--------|--|
| Personal Services        | + | \$ | 12,950 | Salary adjustments under compensation plan & health benefits |
| Education & Rec Supplies | + | \$ | 3,000  | Adjust to actual costs                                       |

**Capital Purchases**

|                       |    |       |  |
|-----------------------|----|-------|--|
| Vehicles & Equipment  | \$ | 5,500 | Replace Volleyball Standards               |
| Vehicles & Equipment  | \$ | 3,500 | Trailer                                    |
| Vehicles & Equipment  | \$ | 2,000 | Replacement Baseball/Softball Equipment    |
| Vehicles & Equipment  | \$ | 2,700 | Replacement Hockey Equipment               |
| Vehicles & Equipment  | \$ | 3,800 | New Paddle Boats                           |
| Vehicles & Equipment  | \$ | 500   | Portable Horseshoe Courts                  |
| Vehicles & Equipment  | \$ | 800   | Replace Display Board for Disc Golf Course |
| Computers & Equipment | \$ | 1,500 | Replace Computer                           |

**Summary of Personnel**

| Position                        | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|---------------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Recreation Superintendent       | 1              | 1              | 1              | 1               | 1               |
| Asst. Recreation Superintendent | 1              | 1              | 1              | 1               | 1               |
| Senior Activities Director      | 1              | 1              | 1              | 1               | 1               |
| Part-time employment (FTE)      | 4.85           | 3.43           | 3.50           | 4.31            | 4.16            |
| <b>Total</b>                    | <b>7.85</b>    | <b>6.43</b>    | <b>6.50</b>    | <b>7.31</b>     | <b>7.16</b>     |

|                               |
|-------------------------------|
| <b>201 451.25 GOLF COURSE</b> |
|-------------------------------|

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

### 2013 Highlights

- Hosted a South Dakota golf Association event and will be included in the rotation for future years.
- Irrigation system is functioning well due to the installation of the sand separator.

### Performance Measures

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

**Objectives:**

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

| <b>Measures</b>                                       | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of season passes                               | 720                              | 720                                 | 740                                 | 790                                 |
| Number of 9-hole rounds played by green fee players   | 8,097                            | 3,378                               | 10,965                              | 13,000                              |
| Number of 9-hole rounds played by season pass holders | 24,256                           | 11,784                              | 28,100                              | 47,000                              |
| Number of staff hours used for training               | 100                              | 70                                  | 100                                 | 100                                 |

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

| Description                 | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|-----------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>             |                |                |                |                |                                 |             |
| Charges for Goods & Service | 560,540        | 562,354        | 630,700        | 558,750        | (71,950)                        | -11.4%      |
| Miscellaneous Revenue       | 780            | 1,561          | -              | 1,500          | 1,500                           | N/A         |
| Other Financing Sources     | 250            | 1,199          | -              | 65,250         | 62,250                          | N/A         |
| Total Revenue               | 561,570        | 565,114        | 630,700        | 625,500        | (5,200)                         | -0.8%       |
| <b>Expenditures</b>         |                |                |                |                |                                 |             |
| Personal Services           | 262,354        | 248,910        | 248,050        | 290,270        | 42,220                          | 17.0%       |
| Other Current Expenditures  | 215,594        | 211,064        | 222,150        | 230,990        | 8,840                           | 4.0%        |
| Capital Outlay              | 74,283         | 58,345         | 164,000        | 104,300        | (59,700)                        | -36.4%      |
| Debt Service                | 23,760         | 23,760         | 23,760         | 89,010         | 65,250                          | 274.6%      |
| Other Expenditures          | 913            | 878            | -              | -              | -                               | N/A         |
| Total Expenditures          | 576,904        | 542,957        | 657,960        | 714,570        | 56,610                          | 8.6%        |

**Significant Budget and Personnel Changes**

|                            |      |        |  |
|----------------------------|------|--------|--|
| Personal Services          | + \$ | 42,220 | Salary adjustments under compensation plan & health benefits, added one full time position |
| Equipment Maintenance      | + \$ | 1,500  | Increase in cost of parts  |
| Repair – Irrigation Equip. | + \$ | 2,500  | Adjust to actual costs   |
| Chem., Drug & Lab Supplies | + \$ | 1,500  | Increase in costs  |
| Golf Supplies              | + \$ | 1,500  | Purchase flags and paint   |

**Capital Purchases**

|                      |    |        |                            |
|----------------------|----|--------|----------------------------|
| Vehicles & Equipment | \$ | 31,500 | Replace Utility Vehicles   |
| Vehicles & Equipment | \$ | 16,500 | Replace Bunker Rake        |
| Vehicles & Equipment | \$ | 33,000 | Replace Greens Mower       |
| Vehicles & Equipment | \$ | 7,900  | Debris Blower              |
| Vehicles & Equipment | \$ | 7,800  | Club Car Range Picker Cart |
| Other                | \$ | 7,600  | Clubhouse Improvements     |

**Summary of Personnel**

| Position                          | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|-----------------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Golf Course Superintendent        | 1              | 1              | 1              | 1               | 1               |
| Turf Specialist                   | 1              | 1              | 1              | 1               | 1               |
| Mechanic                          | 0              | 0              | 0              | 0               | 1               |
| Part-time/Seasonal employee (FTE) | 4.60           | 4.77           | 5.15           | 5.58            | 4.69            |
| <b>Total</b>                      | <b>7.35</b>    | <b>7.52</b>    | <b>7.90</b>    | <b>7.58</b>     | <b>7.69</b>     |

**201 451.26 FAMILY AQUATIC CENTER**

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

**2013 Highlights**

- Installed a new play structure in the main pool.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Family season passes   | 394                              | 387                                 | 400                                 | 400                                 |
| Individual season passes   | 558                              | 587                                 | 590                                 | 550                                 |
| Daily Admissions   | 12,755                           | 120                                 | 8,000                               | 12,000                              |
| Number of rentals  | 6                                | 2                                   | 6                                   | 6                                   |
| Number of children registered in swimming lessons vs. number of openings | 892/960                          | 777/960                             | 850/960                             | 875/960                             |
| Total attendance   | 30,714                           | 428                                 | 20,000                              | 30,000                              |
| Profit margin of concession sales  | 21%                              | 17%                                 | 23%                                 | 25%                                 |

**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.

| <b>Measures</b>                                   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| # of violations from Health Department inspection | 1                                | 3                                   | 3                                   | 0                                   |
| Number of water samples taken                     | 36                               | 6                                   | 30                                  | 36                                  |

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

| Description                    | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|--------------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>                |                |                |                |                |                                 |             |
| Charges for Goods and Services | 191,001        | 213,488        | 199,000        | 199,000        | -                               | 0.0%        |
| Miscellaneous Revenue          | 2,073          | 1,835          | 1,000          | 1,000          | -                               | 0.0%        |
| Total Revenues                 | 193,074        | 215,323        | 200,000        | 200,000        | -                               | 0.0%        |
| <b>Expenditures</b>            |                |                |                |                |                                 |             |
| Personal Services              | 136,296        | 147,944        | 155,180        | 155,280        | 100                             | 0.1%        |
| Other Current Expenditures     | 108,180        | 110,781        | 123,700        | 122,380        | (1,320)                         | -1.1%       |
| Capital Outlay                 | -              | 8,351          | 14,700         | 41,000         | 26,300                          | 178.9%      |
| Other Expenditures             | 48             | 140            | 100            | 100            | -                               | 0.0%        |
| Total Expenditures             | 244,524        | 267,216        | 293,680        | 318,760        | 25,080                          | 8.5%        |

**Significant Budget and Personnel Changes**

|                        |   |    |       |                               |
|------------------------|---|----|-------|-------------------------------|
| Merchandise for Resale | + | \$ | 1,000 | Increase in cost of inventory |
| Gas                    | - | \$ | 5,000 | Adjust to actual costs        |
| Electricity            | + | \$ | 1,500 | Increase in rates and usage   |

**Capital Purchases**

|                       |    |        |                  |
|-----------------------|----|--------|------------------|
| Furniture & Equipment | \$ | 9,000  | Replace Mower    |
| Furniture & Equipment | \$ | 2,000  | Replace Tubes    |
| Other                 | \$ | 30,000 | Refurbish slides |

**Summary of Personnel**

| Position                 | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|--------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Part-time employee (FTE) | 7.89           | 6.49           | 6.96           | 7.81            | 7.57            |
| <b>Total</b>             | <b>7.89</b>    | <b>6.49</b>    | <b>6.96</b>    | <b>7.81</b>     | <b>7.57</b>     |

**201 451.27 BASEBALL/SOFTBALL COMPLEX**

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

**2013 Highlights**

- Installed concrete alleyways and sun shelters.
- Hosted the 2013 JO State Softball Tournament.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                    | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of tournaments held         | 12                               | 5                                   | 13                                  | 13                                  |
| Number of field rentals for adults | 336                              | 265                                 | 350                                 | 350                                 |
| Number of mowings                  | 32                               | 18                                  | 33                                  | 35                                  |



**201 451.28 AUDITORIUM**

*The Auditorium headquarters Parks, Recreation & Forestry Department with offices for the Director, Superintendent of Recreation, and Superintendent of Parks & Forestry, Office Manager, and Secretary/Receptionist. The building 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.*

**2013 Highlights**

- Constructed new Recreation offices and remodeled the multi-purpose room.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                                       | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of times facility used for private rentals     | 206                              | 103                                 | 200                                 | 200                                 |
| Number of community groups utilizing the meeting room | 8                                | 8                                   | 8                                   | 8                                   |
| Total number of times meeting room reserved           | 76                               | 51                                  | 80                                  | 80                                  |
| Number of user accident claims filed                  | 0                                | 0                                   | 0                                   | 0                                   |

## AUDITORIUM

### Budget Summary

| Description                    | 2011 Actual   | 2012 Actual   | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change      |
|--------------------------------|---------------|---------------|----------------|----------------|--------------------------|---------------|
| <b>Revenues</b>                |               |               |                |                |                          |               |
| Charges for Goods and Services | 4,016         | 7,759         | 5,100          | 15,100         | 10,000                   | 196.1%        |
| Miscellaneous Revenue          | 349           | 337           | -              | -              | -                        | N/A           |
| <b>Total Revenues</b>          | <b>4,365</b>  | <b>8,096</b>  | <b>5,100</b>   | <b>15,100</b>  | <b>10,000</b>            | <b>196.1%</b> |
| <b>Expenditures</b>            |               |               |                |                |                          |               |
| Personal Services              | 52,314        | 53,472        | 55,910         | 69,460         | 13,550                   | 24.2%         |
| Other Current Expenditures     | 37,745        | 32,771        | 39,500         | 65,820         | 26,320                   | 66.6%         |
| Capital Outlay                 | -             | 8,416         | 25,000         | -              | (25,000)                 | -100.0%       |
| <b>Total Expenditures</b>      | <b>90,059</b> | <b>94,659</b> | <b>120,410</b> | <b>135,280</b> | <b>14,870</b>            | <b>12.3%</b>  |

### Significant Budget and Personnel Changes

|                       |   |    |        |  |
|-----------------------|---|----|--------|--|
| Personal Services     | + | \$ | 13,550 | Salary adjustments under compensation plan & health benefits, one part-time position added |
| Insurance Premiums    | + | \$ | 4,120  | Armory Building added  |
| Gas                   | + | \$ | 11,000 | Armory Building added  |
| Electricity           | + | \$ | 5,600  | Armory Building added  |
| Building Maintenance  | + | \$ | 1,000  | Armory Building added  |
| Cleaning Supplies     | + | \$ | 1,000  | Armory Building added  |
| Equipment Maintenance | + | \$ | 1,000  | Armory Building added  |

### Capital Purchases

No capital purchases are scheduled for 2014.

### Summary of Personnel

| Position                    | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|-----------------------------|-------------|-------------|-------------|--------------|--------------|
| Building Maintenance Worker | 1           | 1           | 1           | 1            | 1            |
| Part-time Employee (FTE)    | 0           | 0           | 0           | .07          | .50          |
| <b>Total</b>                | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.07</b>  | <b>1.50</b>  |

**201 451.34 ZOO**

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

**2013 Highlights**

- Started construction of the Andrea Waite Carlton Family Foundation KidZoo and Ottertown.
- Hired an outside consultant to coordinate, develop and implement an operant conditioning program for the animal staff.

**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  | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|---|-------------------------|----------------------------|----------------------------|----------------------------|
| Total Attendance  | 64,259                  | 19,906                     | 58,000                     | 64,200                     |
| \$ budgeted for grounds & equipment                                     | 152,890                 | 1,310,500                  | 25,800                     | 600,000                    |
| \$ budgeted for exhibit and building improvements                       | 19,700                  | 41,418                     | 48,286                     | 42,500                     |
| Total number of SSP programs & local conservation projects and programs | 17                      | 17                         | 17                         | 18                         |

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

**Objectives:**

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

| Measures  | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|---|-------------------------|----------------------------|----------------------------|----------------------------|
| Attendance at special events and free days        | 15,910                  | 1,000                      | 10,000                     | 13,000                     |
| \$ received from grants                           | 156,190                 | 29,370                     | 104,300                    | 100,000                    |
| \$ of subsidies from Lake Area Zoological Society | 111,376                 | 41,667                     | 150,000                    | 200,000                    |

**ZOO**

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

**Objectives:**

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

| <b>Measures</b>  | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Total attendance for on-site education programs                            | 12,167                           | 6,638                               | 11,000                              | 12,000                              |
| Total number of participants in Roots & Shoots service learning activities | 540                              | 166                                 | 498                                 | 500                                 |
| Number of participants in outreach programs                                | 4,270                            | 2,229                               | 4,000                               | 4,250                               |
| R&S Service Learning hours   | 1,080                            | 332                                 | 996                                 | 1,000                               |
| Number of participants with special needs                                  | 736                              | 422                                 | 700                                 | 700                                 |
| Volunteer hours  | 5,057                            | 2,100                               | 3,000                               | 3,500                               |

**ZOO**

**Budget Summary**

| Description                    | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget      | Increase/Decrease Amount | % Change     |
|--------------------------------|----------------|----------------|----------------|------------------|--------------------------|--------------|
| <b>Revenues</b>                |                |                |                |                  |                          |              |
| Charges for Goods and Services | 159,886        | 225,310        | 196,000        | 239,000          | 43,000                   | 21.9%        |
| Miscellaneous Revenues         | 78,553         | 120,096        | 163,550        | 213,200          | 49,650                   | 30.4%        |
| Other Financing Sources        | 185            | 3,785          | 3,000          | 1,000            | (2,000)                  | -66.7%       |
| <b>Total Revenues</b>          | <b>238,624</b> | <b>349,191</b> | <b>362,550</b> | <b>453,200</b>   | <b>90,650</b>            | <b>25.0%</b> |
| <b>Expenditures</b>            |                |                |                |                  |                          |              |
| Personal Services              | 621,119        | 639,551        | 688,340        | 811,070          | 122,730                  | 17.8%        |
| Other Current Expenditures     | 163,620        | 179,507        | 205,400        | 251,090          | 45,690                   | 22.2%        |
| Capital Outlay                 | 51,365         | 20,997         | 62,500         | 42,500           | (20,000)                 | -32.0%       |
| Other Expenditures             | 207            | 69             | -              | 200              | 200                      | N/A          |
| <b>Total Expenditures</b>      | <b>836,311</b> | <b>840,124</b> | <b>956,240</b> | <b>1,104,860</b> | <b>148,620</b>           | <b>15.5%</b> |

**Significant Budget and Personnel Changes**

|                              |   |            |  |
|------------------------------|---|------------|--|
| Personal Services            | + | \$ 122,730 | Salary adjustments under compensation plan & health benefits, one full-time and one part-time position added |
| Banking Services             | + | \$ 1,500   | Increase in credit card usage  |
| Publication & Recording Fees | + | \$ 1,600   | Increase in usage  |
| Bldg. Maintenance            | + | \$ 1,000   | Adjust to actual costs   |
| Equipment Maintenance        | + | \$ 3,000   | Adjust to actual costs   |
| Gas                          | + | \$ 1,200   | Children's Zoo completed   |
| Electricity                  | + | \$ 13,500  | Children's Zoo completed   |
| Water                        | + | \$ 3,500   | Children's Zoo completed   |
| Livestock & Poultry          | + | \$ 10,000  | Additional animals   |
| Cleaning Supplies            | + | \$ 3,000   | Children's Zoo completed   |
| Subscription & Memberships   | + | \$ 4,000   | Increase in rates  |

**Capital Purchases**

|                       |           |                                 |
|-----------------------|-----------|---------------------------------|
| Other                 | \$ 7,000  | New and Replacement Zoo Animals |
| Other Improvements    | \$ 10,000 | Replace Fence                   |
| Vehicles & Equipment  | \$ 24,000 | Replace Pickup                  |
| Computers & Equipment | \$ 1,500  | Replace Computer and Printer    |

**Summary of Personnel**

| Position                         | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| Zoo Superintendent               | 1            | 1            | 1            | 1            | 1            |
| Zoo Curator                      | 1            | 1            | 1            | 1            | 1            |
| Visitor's Service/Office Manager | 1            | 1            | 1            | 1            | 1            |
| Zookeeper/Maintenance            | 1            | 1            | 1            | 1            | 1            |
| Zookeeper I                      | 4            | 4            | 4            | 4            | 5            |
| Zoo Educator                     | 1            | 1            | 1            | 1            | 1            |
| Part-time employee (FTE)         | 5.71         | 5.81         | 5.68         | 6.47         | 7.71         |
| <b>Total</b>                     | <b>14.71</b> | <b>14.81</b> | <b>14.68</b> | <b>15.47</b> | <b>17.71</b> |

**201 451.35 ICE ARENA/EXPO BUILDING**

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

**2013 Highlights**

- Continue to develop master plan for second sheet of ice.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of youth season passes (includes hockey & lions) | 206                              | 0                                   | 210                                 | 225                                 |
| Number of Adult and family season passes                | 73                               | 0                                   | 75                                  | 75                                  |
| Yearly attendance                                       | 4,264                            | 1,260                               | 5,000                               | 5,000                               |
| Number of machine hours for resurfacing ice             | 200                              | 100                                 | 180                                 | 180                                 |
| Total number of non-ice events                          | 2                                | 16                                  | 10                                  | 10                                  |



**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 25 park areas of 242 acres including: 29 miles of recreation trail, ice arena, ball complex, Disc Golf, 15 tennis courts, 154 garden plots, 17 ball fields, 11 playgrounds, 2 picnic shelters, 2 park rest rooms, outdoor ice rink, 7 basketball courts, 6 sand volleyball courts, Anza soccer plaza, Derby Downs, and many flower beds.*

**2013 Highlights**

- Reconstructed trail from 10<sup>th</sup> Ave. N to 4<sup>th</sup> Ave. S along with trail expansion along 1<sup>st</sup> Ave. N.
- Started development of 3<sup>rd</sup> Ave. Pond into Lions Park.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                            | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| # of inspections on playground equipment   | 18                               | 9                                   | 18                                  | 18                                  |
| Feet of new bike trail                     | 0                                | 0                                   | 2,838                               | 0                                   |
| Number of arena events held at Derby Downs | 19                               | 8                                   | 20                                  | 20                                  |
| Number of clubhouse rentals at Derby Downs | 31                               | 13                                  | 22                                  | 20                                  |

## PARKS SYSTEM

### Budget Summary

| Description                | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|----------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>            |                |                |                |                |                          |              |
| Intergovernmental Revenue  | -              | 12,750         | 20,000         | 20,000         | -                        | 0.0%         |
| Miscellaneous Revenue      | 6,863          | 15,689         | 7,425          | 7,425          | -                        | 0.0%         |
| <b>Total Revenues</b>      | <b>6,863</b>   | <b>28,439</b>  | <b>27,425</b>  | <b>27,425</b>  | <b>-</b>                 | <b>0.0%</b>  |
| <b>Expenditures</b>        |                |                |                |                |                          |              |
| Personal Services          | 287,128        | 262,407        | 301,960        | 317,700        | 15,740                   | 5.2%         |
| Other Current Expenditures | 110,054        | 132,957        | 128,600        | 136,610        | 8,010                    | 6.2%         |
| Capital Outlay             | -              | 87,844         | 106,100        | 41,600         | (64,500)                 | -60.8%       |
| Other Expenditures         | 50             | -              | -              | -              | -                        | N/A          |
| <b>Total Expenditures</b>  | <b>397,232</b> | <b>483,208</b> | <b>536,660</b> | <b>495,910</b> | <b>(40,750)</b>          | <b>-7.6%</b> |

### Significant Budget and Personnel Changes

|                        |   |    |        |  |
|------------------------|---|----|--------|--|
| Personal Services      | + | \$ | 15,740 | Salary adjustments under compensation plan & health benefits |
| Cleaning Services      | + | \$ | 2,000  | Increase in costs  |
| Ag & Hort Supplies     | + | \$ | 2,500  | Increase repair costs  |
| Insurance Premiums     | + | \$ | 1,210  | Decrease in premiums   |
| Repairs to Ball Fields | + | \$ | 1,200  | Increase in amount of Agrilime purchased                     |

### Capital Purchases

|                      |    |        |                           |
|----------------------|----|--------|---------------------------|
| Vehicles & Equipment | \$ | 1,250  | Replace Mower             |
| Vehicles & Equipment | \$ | 850    | Replace Weed Whips        |
| Vehicles & Equipment | \$ | 3,000  | Replace Snowblower        |
| Vehicles & Equipment | \$ | 6,500  | Four Wheeler with Sprayer |
| Other                | \$ | 20,000 | Anza Soccer Fencing       |
| Other                | \$ | 5,000  | Playground Equipment      |
| Other                | \$ | 5,000  | Picnic Tables             |

### Summary of Personnel

| Position                           | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|------------------------------------|-------------|-------------|-------------|--------------|--------------|
| Superintendent of Parks & Forestry | .50         | .50         | .50         | .50          | .50          |
| Park Maintenance Worker II         | 4           | 4           | 4           | 4            | 4            |
| Part-time employee (FTE)           | 3.79        | 3.82        | 3.44        | 3.71         | 3.75         |
| <b>Total</b>                       | <b>8.29</b> | <b>8.32</b> | <b>7.94</b> | <b>8.21</b>  | <b>8.25</b>  |

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

**201 451.47 CITY PARK AND CAMPING**

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

**2013 Highlights**

- Constructed seawall and sidewalk along beach front.
- Hosted “Cookin’ on Kampeska” event.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                      | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of camper/tent permits issued | 4,995                            | 1,088                               | 4,500                               | 4,400                               |
| Avg. % of seasonal occupancy level   | 34%                              | 25%                                 | 31%                                 | 34%                                 |
| Picnic shelter rental                | 65                               | 15                                  | 47                                  | 50                                  |

**CITY PARK AND CAMPING****Budget Summary**

| Description                | 2011 Actual   | 2012 Actual   | 2013 Budget    | 2014 Budget   | Increase/Decrease Amount | % Change      |
|----------------------------|---------------|---------------|----------------|---------------|--------------------------|---------------|
| <b>Revenues</b>            |               |               |                |               |                          |               |
| Miscellaneous Revenue      | 74,320        | 89,604        | 91,900         | 91,100        | (800)                    | -0.9%         |
| <b>Total Revenues</b>      | <b>74,320</b> | <b>89,604</b> | <b>91,900</b>  | <b>91,100</b> | <b>(800)</b>             | <b>-0.9%</b>  |
| <b>Expenditures</b>        |               |               |                |               |                          |               |
| Personal Services          | 42,506        | 35,295        | 45,670         | 48,360        | 2,690                    | 5.9%          |
| Other Current Expenditures | 25,791        | 30,051        | 37,400         | 37,230        | (170)                    | -0.5%         |
| Capital Outlay             | -             | 3,315         | 29,000         | 425           | (28,575)                 | -98.5%        |
| Other Expenditures         | -             | 13            | -              | -             | -                        | N/A           |
| <b>Total Expenditures</b>  | <b>68,297</b> | <b>68,674</b> | <b>112,070</b> | <b>86,015</b> | <b>(26,055)</b>          | <b>-23.2%</b> |

**Significant Budget and Personnel Changes**

Personal Services                    + \$     2,690    Salary adjustments under compensation plan & health benefits

**Capital Purchases**

Vehicles & Equipment                    \$        425    Replace Mower/Trimmers

**Summary of Personnel**

| Position                 | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------|-------------|-------------|-------------|--------------|--------------|
| Park Manager (FTE)       | .50         | .50         | .50         | .50          | .50          |
| Part-time employee (FTE) | .80         | .93         | .71         | 1.05         | 1.05         |
| <b>Total</b>             | <b>1.30</b> | <b>1.43</b> | <b>1.21</b> | <b>1.55</b>  | <b>1.55</b>  |

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

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

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                                 | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Dollar amount of advertising funds used         | \$65,199                         | \$63,267                            | \$81,067                            | \$80,000                            |
| Subsidy amount to Boys and Girls Club           | \$188,885                        | \$97,275                            | \$194,550                           | \$198,650                           |
| Transfer amount to the Park and Recreation Fund | \$58,000                         | \$29,002                            | \$58,000                            | \$58,000                            |

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

### Budget Summary

| Description                    | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|--------------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>                |             |             |             |             |                          |          |
| Taxes                          | 649,483     | 698,051     | 656,000     | 675,000     | 19,000                   | 2.9%     |
| Miscellaneous Revenues         | 1,818       | 2,445       | 1,750       | 1,500       | (250)                    | -14.2%   |
| Total Revenues                 | 651,301     | 700,496     | 657,750     | 676,500     | 18,750                   | 2.8%     |
| <b>Expenditures</b>            |             |             |             |             |                          |          |
| General Government             |             |             |             |             |                          |          |
| Other Expenditures             | 108,475     | 108,607     | 124,700     | 123,000     | (1,700)                  | -1.4%    |
| General Government Advertising |             |             |             |             |                          |          |
| Other Expenditures             | 307,120     | 297,499     | 317,300     | 314,500     | (2,800)                  | -0.9%    |
| General Government Other       |             |             |             |             |                          |          |
| Other Expenditures             | 185,000     | 188,885     | 194,550     | 198,650     | 4,100                    | 2.1%     |
| Operating Transfers            | 18,000      | 58,000      | 58,000      | 58,000      | -                        | 0.0%     |
| Total Expenditures             | 618,595     | 652,991     | 694,550     | 694,150     | (400)                    | 0.0%     |

### Significant Budget and Personnel Changes

Equal monthly payments will be made to the Chamber of Commerce for a yearly total of \$80,000.

### Summary of Personnel

No personnel are allocated to this department.

### Convention & Visitors Bureau 2014 Approved Budget Detail

|   |            |
|---|------------|
| Health Benefits & Contributions                             | \$ 19,175  |
| Salaries  | \$ 115,075 |
| Copies, Postage & Phone                                     | \$ 8,800   |
| Supplies, Equipment, Accounting & Rent                      | \$ 19,100  |
| Packages, Badges, Sporting Events & Pheasant hunting promos | \$ 15,100  |
| Advertising   | \$ 32,750  |
| Public Relations  | \$ 8,700   |
| Other Marketing and Bidding                                 | \$ 15,800  |

**204 451.22 COMMUNITY RECREATION CENTER**

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

**2013 Highlights**

- The Recreation Center purchased 15 new Cybex weights machines.
- For the second year in a row the Recreation Center hosted a JO Volleyball tournament and filled the tournament with the maximum of 72 teams.
- In April of 2013 the Recreation Center registered the highest number of memberships.
- The Recreation Center will be hosting the first ever Rumble On the Ranch. Six mile event with 11 military style obstacles, 160 people participated in this inaugural event.

**Performance Measures**

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

**Objectives:**

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

| Measures   | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|--|-------------------------|----------------------------|----------------------------|----------------------------|
| Average daily attendance   | 274                     | 327                        | 283                        | 290                        |
| Number of new programs   | 2                       | 2                          | 4                          | 3                          |
| # increase/(decrease) in membership contracts from previous year | (6)                     | 24                         | 10                         | 8                          |
| Total single membership contracts                                | 474                     | 500                        | 480                        | 480                        |
| Total family membership contracts                                | 687                     | 701                        | 695                        | 705                        |

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

**Objectives:**

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

| Measures                                 | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|--|-------------------------|----------------------------|----------------------------|----------------------------|
| Total number of rentals                  | 10                      | 4                          | 10                         | 11                         |
| Number of tournaments held               | 5                       | 3                          | 5                          | 5                          |
| Number of certified trainers             | 2                       | 2                          | 2                          | 2                          |
| Average number of children at child care | 19                      | 19                         | 17                         | 19                         |

## COMMUNITY RECREATION CENTER

### Budget Summary

| Description                    | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|--------------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>                |                |                |                |                |                          |              |
| Charges for Goods and Services | 779,479        | 806,788        | 839,000        | 851,000        | 12,000                   | 1.4%         |
| Miscellaneous Revenue          | 30,170         | 42,801         | 37,550         | 36,000         | (1,550)                  | -4.1%        |
| Other Financing Sources        | -              | 21,021         | 65,000         | 50,000         | (15,000)                 | -23.1%       |
| <b>Total Revenues</b>          | <b>809,649</b> | <b>870,610</b> | <b>941,550</b> | <b>937,000</b> | <b>(4,550)</b>           | <b>-0.5%</b> |
| <b>Expenditures</b>            |                |                |                |                |                          |              |
| Personal Services              | 518,584        | 548,834        | 563,850        | 586,880        | 23,030                   | 4.1%         |
| Other Current Expenditures     | 284,248        | 284,518        | 294,700        | 301,520        | 6,820                    | 2.3%         |
| Capital Outlay                 | 22,757         | 35,451         | 81,000         | 46,600         | (34,400)                 | 42.5%        |
| Other Expenditures             | 1,572          | 1,390          | 2,000          | 2,000          | -                        | 0.0%         |
| <b>Total Expenditures</b>      | <b>827,161</b> | <b>870,193</b> | <b>941,550</b> | <b>937,000</b> | <b>(4,550)</b>           | <b>-0.5%</b> |

### Significant Budget and Personnel Changes

|                           |      |        |  |
|---------------------------|------|--------|--|
| Personal Services         | + \$ | 23,030 | Salary adjustments under compensation plan & health benefits         |
| Chem, Drug & Lab Supplies | + \$ | 1,000  | Increase in shipping costs   |
| Center Expense            | + \$ | 2,500  | Increase in costs to operate the facility, instructor certifications |
| Building Maintenance      | + \$ | 1,000  | Adjust to actual costs   |
| Education & Rec. Supplies | + \$ | 1,500  | Increase in number of events   |
| Other Supplies            | - \$ | 1,000  | Adjust to actual costs   |
| Insurance Premiums        | + \$ | 1,000  | Increase in premium  |
| <b>Capital Purchases</b>  |      |        |  |
| Machinery & Equipment     | \$   | 42,000 | Scheduled replacement of exercise equipment                          |
| Other                     | \$   | 2,000  | Replace Pool Doors   |
| Other                     | \$   | 2,600  | Sauna  |

### Summary of Personnel

| Position                   | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Recreation Center Director | 1            | 1            | 1            | 1            | 1            |
| Fitness/Programs Director  | 1            | 1            | 1            | 1            | 1            |
| Aquatics/Programs Director | 1            | 1            | 1            | 1            | 1            |
| Office Manager             | 1            | 1            | 1            | 1            | 1            |
| Receptionist               | 1            | 1            | 1            | 1            | 1            |
| Maintenance Director       | 1            | 1            | 1            | 1            | 1            |
| Part-time employee (FTE)   | 9.51         | 9.54         | 8.38         | 8.53         | 8.70         |
| <b>Total</b>               | <b>15.51</b> | <b>15.54</b> | <b>14.38</b> | <b>14.53</b> | <b>14.70</b> |

|   |
|---|
| <b>205 495.00 CASUALTY RESERVE FUND</b> |
|---|

*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           | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|-----------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>       |                |                |                |                |                                 |             |
| Miscellaneous Revenue | 59,376         | 32,962         | 2,000          | 1,700          | (300)                           | -15.0%      |
| Total Revenues        | 59,376         | 32,962         | 2,000          | 1,700          | (300)                           | -15.0%      |
| <b>Expenditures</b>   |                |                |                |                |                                 |             |
| Casualty Loss         | 86,674         | 545            | 40,500         | 41,000         | 500                             | 1.2%        |
| Total Expenditures    | 86,674         | 545            | 40,500         | 41,000         | 500                             | 1.2%        |

### Significant Budget and Personnel Changes

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

### Summary of Personnel

No personnel are allocated to this department.

**212 490.00 CAPITAL IMPROVEMENT FUND**

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

**Performance Measures**

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

**Objectives:**

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

| Function                                     | 2011<br>Actual<br>Total | 2012<br>Actual<br>Total | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|--|-------------------------|-------------------------|----------------------------|----------------------------|
| Public Safety Improvements                   | 5,623,632               | 1,802,544               | 1,083,280                  | 124,000                    |
| Street System Improvements                   | 1,523,021               | 2,284,504               | 1,193,335                  | 3,929,000                  |
| Storm Sewer, Flood Control and Water Quality | 67,048                  | 424,015                 | 103,131                    | 475,000                    |
| Recreational Facility Improvements           | 839,129                 | 568,255                 | 2,926,333                  | 2,359,100                  |
| Industrial Park Infrastructure               | 91,476                  | 142,438                 | 826,553                    | 925,000                    |
| Debt Service Payments                        | 1,381,162               | 1,504,185               | 1,138,460                  | 1,101,580                  |
| Airport Fund for Capital Improvements        | -                       | 160,000                 | 160,000                    | 217,500                    |
| Park & Recreation Fund                       | -                       | -                       | 200,000                    | 250,000                    |
| E-911 Fund                                   | 160,000                 | 160,000                 | 160,000                    | 180,000                    |

**CAPITAL IMPROVEMENT FUND****Budget Summary**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Taxes                      | 6,289,668   | 6,800,967   | 6,100,000   | 6,336,500   | 236,500                  | 3.9%     |
| Intergovernmental Revenues | 2,749,886   | 752,412     | 1,116,750   | 1,218,800   | 102,050                  | 9.1%     |
| Miscellaneous Revenues     | 765,053     | 606,944     | 517,700     | 528,000     | 10,300                   | 2.0%     |
| Other Financing Sources    | 530,997     | 71,258      | -           | -           | -                        | N/A      |
| Total Revenues             | 10,335,604  | 8,231,581   | 7,734,450   | 8,083,300   | 348,850                  | 4.5%     |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Capital Outlay             | 8,144,306   | 5,221,756   | 6,475,500   | 7,812,100   | 1,336,600                | 20.6%    |
| Debt Reduction             | 1,381,162   | 1,504,185   | 1,077,000   | 1,101,580   | 24,580                   | 2.3%     |
| Transfers Out              | 160,000     | 320,000     | 520,000     | 647,500     | 127,500                  | 24.5%    |
| Total Expenditures         | 9,685,468   | 7,045,941   | 8,072,500   | 9,561,180   | 1,488,680                | 18.4%    |

**Capital Purchases**

|   |    |           |  |
|---|----|-----------|--|
| Fiber Optic Infrastructure                | \$ | 25,000    | Expand Fiber Optics  |
| Senior Citizens Building                  | \$ | 5,000     | Building Improvements  |
| Training Center – Fire Dept               | \$ | 20,000    | Fire Hydrant   |
| Brush Truck                               | \$ | 104,000   | Replace Brush Truck  |
| Street Improv./Seal Coating/Crack Sealing | \$ | 1,150,000 | Annual Milling & Overlay/Seal Coat/Crack Sealing                               |
| Street System Improvements                | \$ | 1,286,000 | South Broadway Bridge Replacement  |
| Sidewalk, Curb and Gutter                 | \$ | 150,000   | ADA Compliance for Sidewalks, Curb and Gutters                                 |
| Traffic Signal Improvements               | \$ | 60,000    | Maintenance or Addition of Signal Lights                                       |
| Uptown Project                            | \$ | 100,000   | Uptown Alley Improvements  |
| Misc Storm Sewer Projects                 | \$ | 100,000   | Miscellaneous Storm Sewer Projects   |
| Street System Improvements                | \$ | 75,000    | Industrial Park/Economic Development Projects                                  |
| Auditorium                                | \$ | 51,100    | Armory Renovations   |
| 5 <sup>th</sup> Ave. NW Storm Sewer       | \$ | 200,000   | 5 <sup>th</sup> Ave. NW Storm Sewer Project                                    |
| Street, Bridge & Parking Lot Projects     | \$ | 350,000   | Extend 11 <sup>th</sup> St N from 14 <sup>th</sup> Ave to 18 <sup>th</sup> Ave |
| Trees                                     | \$ | 12,000    | Boulevard Trees  |
| Street, Bridge & Parking Lot Projects     | \$ | 400,000   | 1 <sup>st</sup> Ave N Railroad Crossing  |
| Street, Bridge & Parking Lot Projects     | \$ | 408,000   | Paving North half East of 19 <sup>th</sup> St                                  |
| Recreation Trail System Improvements      | \$ | 175,000   | Recreational Trail Expansion   |
| Storm Sewer Projects                      | \$ | 175,000   | Comp Plan Update/11 <sup>th</sup> St E & Roby Flood Channel                    |
| Golf Course & Clubhouse Renovations       | \$ | 1,158,000 | Water Intake renovations   |
| City Park Improvements                    | \$ | 78,000    | Beachfront Lighting  |
| Zoo Improvements                          | \$ | 765,000   | Service Building/Lemur Exhibit/Cat Area Fencing                                |
| WCRC Improvements                         | \$ | 20,000    | Air Handling Unit  |
| Mount Hope Cemetery                       | \$ | 25,000    | Asphalt Paving   |
| New Softball Complex                      | \$ | 100,000   | Engineering and Construction of New Complex                                    |
| Comp Land Use Plan                        | \$ | 20,000    | Comprehensive Land Use Plan  |
| H2O 20 Committee Projects                 | \$ | 100,000   | H2O 20 Study   |
| Multipurpose Facility                     | \$ | 700,000   | Land Purchase  |

**Summary of Personnel**

No personnel are allocated to this department.

## 214 421.51 E-911 FUND

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

### 2013 Highlights

- Lead Communications Officer Kelley Anderson was named as the WPD's Communications Officer of the Year at the WPD's 8th Annual Award Banquet at the County Fair Banquet Hall. Lead Communications Officer Dennis Warrick, Communications Officers Tara Haan and Rebecca Olson received Merit Awards.
- The WPD went live with LEDS software.
- Communications Officer Sandy Risseeuw attended and graduated from the 911 Basic Certification course in Pierre.
- Communications Officer Sandy Risseeuw attended EMD Priority Dispatch training in Pierre.
- Sarah Haman began her employment as a Communications Officer.
- The WPD Communications Center celebrated National Telecommunications Week during April 14<sup>th</sup> through April 20<sup>th</sup>.
- Tayler Maertens began his employment as a Communications Officer.
- Lead Communications Officer Kelley Anderson attended Instructor Development training in Pierre.
- Communications Officer Sarah Haman attended and graduated from the 911 Basic Certification course in Pierre.
- Lead Communications Officers Kelley Anderson and Angie Schaefer attended Communications Supervisor training in Brookings.
- South Dakota Governor Daugaard appointed Chief Lee McPeck to the State 911 Coordination Board.
- Communications Officers Sarah Haman and Tayler Maertens attended EMD Priority Dispatch training in Pierre.
- State 911 Coordinator Shawnie Rechtenbaugh met with LCO Kelley Anderson and Captain Scott McMahon. The WPD 911 Center successfully met all requirements of the 911 annual inspection.
- Communications Officer Sandy Risseeuw attended Active Shooting Response training in Brookings.
- Communications Officer Sandy Risseeuw attended Dispatch Judo for Communications Officers in Brookings.
- Communications Officer Taylor Maertens attended and graduated from the 911 Basic Certification course in Pierre.
- Captain McMahon has attended quarterly State 911 Coordination board meetings either in person or by telephone.
- The 911 Advisory Board held their quarterly meetings at the WPD.
- Participation in community events and projects
  - Codington County Extension Services
    - Babysitting Clinic (yearly participation)
    - Save Our Farm Youth Program (SOFY)
    - Senior Seminar
  - Watertown High School Career Days
  - Camp Chance
  - National Night Out

## 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                                     | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|--|-------------------------|----------------------------|----------------------------|----------------------------|
| Staff training hours received                | 650                     | 325                        | 650                        | 650                        |
| Hours in exercise planning and participation | 21                      | 47                         | 94                         | 94                         |
| Training hours for recertification EMD/EFD   | 174                     | 114                        | 228                        | 228                        |
| Other training development hours             | 455                     | 164                        | 328                        | 328                        |

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

**Objectives:**

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

| Measures   | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|--|-------------------------|----------------------------|----------------------------|----------------------------|
| Number of quality assurance presentations scored | 200                     | 70                         | 140                        | 140                        |
| Number of Educational Presentations to public    | 17                      | 10                         | 20                         | 20                         |

## E-911 FUND

### Performance Measures

**Goal:** Provide a competent communications staff whose strengths are providing efficient and accurate EMD/EMD/EMD 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/EMD/EMD calls.
- ◇ Average these Q&A scores to determine Communications Officers effectiveness in protocols and the public’s safety.
- ◇ Continue to determine the effectiveness of deliverance of EMD/EMD/EMD protocols by using the national standard scoring process on a percentage of calls that are serviced to other communities that the department serves.

| Measures  | 2012 Actual Total | 2013 Actual 1/1-6/30 | 2013 Estimated Total | 2014 Projected Total |
|---|-------------------|----------------------|----------------------|----------------------|
| Day/Hamlin/Grant/Roberts counties 911/EMD/EMD calls | 3,147             | 1,697                | 3,394                | 3,394                |
| Codington Co. 911/EMD/EMD calls                     | 7,032             | 3,627                | 7,254                | 7,254                |
| Total unverified 911 calls and other counties       | 612               | 231                  | 462                  | 462                  |

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

**Objectives:**

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

| Measures                    | 2012 Actual Total | 2013 Actual 1/1-6/30 | 2013 Estimated Total | 2014 Projected Total |
|-----------------------------|-------------------|----------------------|----------------------|----------------------|
| Average ring time (seconds) | 6.6               | 7                    | 7                    | 7                    |
| Average length of call      | 2 min., 26 sec.   | 2 min., 57 sec.      | 2 min., 57 sec.      | 2 min., 57 sec.      |

**E-911 FUND****Performance Measures**

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

**Objective:**

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

| <b>Measures</b>                     | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|-------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Codington County 911 calls received | 7,032                            | 3,627                               | 7,254                               | 7,254                               |
| Hamlin County 911 calls received    | 746                              | 410                                 | 820                                 | 820                                 |
| Day County 911 calls received       | 958                              | 458                                 | 916                                 | 916                                 |
| Grant County 911 calls received     | 833                              | 398                                 | 796                                 | 796                                 |
| * Roberts County 911 calls received | 610                              | N/A                                 | N/A                                 | N/A                                 |
| Total CAD entries/calls for service | 10,179                           | 5,324                               | 10,648                              | 10,648                              |
| ** Total Unverified 911 calls       | 472                              | 110                                 | 220                                 | 220                                 |
| Minnesota and others                | 140                              | 121                                 | 242                                 | 242                                 |

\* As of January 1, 2013 Roberts County assumed the southern part of Roberts County.

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

**E-911 FUND**

**Budget Summary**

| Description                  | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|------------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>              |                |                |                |                |                          |              |
| Taxes                        | 259,982        | 180,583        | -              | -              | -                        | N/A          |
| Intergovernmental Revenues   | 179,519        | -              | -              | -              | -                        | N/A          |
| Charges for Goods & Services | -              | 239,912        | 593,200        | 553,000        | (40,200)                 | -6.8%        |
| Miscellaneous Revenues       | 165,589        | 92,851         | 8,000          | 13,500         | 5,500                    | 68.8%        |
| Other Financing Sources      | 160,000        | 160,000        | 160,000        | 180,000        | 20,000                   | 12.5%        |
| <b>Total Revenues</b>        | <b>765,090</b> | <b>673,346</b> | <b>761,200</b> | <b>746,500</b> | <b>(14,700)</b>          | <b>-1.9%</b> |
| <b>Expenditures</b>          |                |                |                |                |                          |              |
| Personal Services            | 639,187        | 640,721        | 698,800        | 742,770        | 43,970                   | 6.3%         |
| Other Current Expenditures   | 86,636         | 87,136         | 96,750         | 122,930        | 26,180                   | 27.1%        |
| Capital Outlay               | 55,345         | -              | 18,000         | 5,100          | (12,900)                 | -71.7%       |
| <b>Total Expenditures</b>    | <b>781,168</b> | <b>727,857</b> | <b>813,550</b> | <b>870,800</b> | <b>57,250</b>            | <b>7.0%</b>  |

**Significant Budget and Personnel Changes**

|                         |   |           |  |
|-------------------------|---|-----------|--|
| Personal Services       | + | \$ 43,970 | Salary adjustments under compensation plan & health benefits |
| Computer Maintenance    | + | \$ 17,000 | Two new maintenance contracts                                |
| Phone – Monthly Service | + | \$ 10,000 | Homeland Security Grant ended                                |

**Capital Purchases**

|                       |          |                                       |
|-----------------------|----------|---------------------------------------|
| Computers & Equipment | \$ 5,100 | Headsets/PTT Adaptors & Office Chairs |
|-----------------------|----------|---------------------------------------|

**Summary of Personnel**

| Position                       | 2010 Actual  | 2011 Actual  | 2012 Actual  | 2013 Adopted | 2014 Adopted |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| Communications Supervisor      | 1            | 0            | 0            | 0            | 0            |
| Information Systems Technician | 0            | .80          | .80          | .80          | .80          |
| Communication Officers         | 9            | 12           | 12           | 12           | 12           |
| <b>Total</b>                   | <b>10.00</b> | <b>12.80</b> | <b>12.80</b> | <b>12.80</b> | <b>12.80</b> |

**226 455.06 LIBRARY FINES FUND**

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

**Budget Summary**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Intergovernmental Revenues | -           | 750         | -           | -           | -                        | N/A      |
| Fines and Forfeitures      | 20,500      | 18,558      | 21,000      | 18,500      | (2,500)                  | -11.9%   |
| Miscellaneous Revenues     | 31,569      | 32,654      | 18,000      | 16,500      | (1,500)                  | -8.3%    |
| Total Revenues             | 52,069      | 51,962      | 39,000      | 35,000      | (4,000)                  | -10.3%   |
| <b>Expenditures</b>        |             |             |             |             |                          |          |
| Current Expenditures       | 37,128      | 33,484      | 60,450      | 57,850      | (2,600)                  | -4.3%    |
| Capital Outlay             | 3,007       | 22,865      | 49,500      | 128,500     | 81,900                   | 165.5%   |
| Other Expenditures         | -           | -           | 900         | 700         | (200)                    | -22.2%   |
| Total Expenditures         | 40,135      | 56,349      | 110,850     | 187,050     | 79,100                   | 71.4%    |

**Significant Budget and Personnel Changes**

Library Programs - \$ 3,000 Adjust to actual costs

**Capital Purchases**

Computers & Equipment \$ 5,400 Replace computers/printer/monitors  
 Computers & Equipment \$ 10,000 Security Camera  
 Computers & Equipment \$ 6,000 Digital Recorder  
 Furniture & Fixtures \$ 7,100 Shades and Shelving  
 Other \$ 100,000 New and Replacement Library Books & Materials

**Summary of Personnel**

No personnel are allocated to this department.

**272 463.20 URBAN RENEWAL FUND**

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

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                      | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of new loans                  | 7                                | 2                                   | 4                                   | 2                                   |
| Average number of loans in repayment | 17                               | 16                                  | 18                                  | 20                                  |
| Average loan amount requested        | \$9,500                          | \$9,500                             | N/A                                 | \$9,000                             |

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

| Description            | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>        |                |                |                |                |                                 |             |
| Miscellaneous Revenues | 72,901         | 56,880         | 57,800         | 56,650         | (1,150)                         | -2.0%       |
| Total Revenues         | 72,901         | 56,880         | 57,800         | 56,650         | (1,150)                         | -2.0%       |
| <b>Expenditures</b>    |                |                |                |                |                                 |             |
| Personal Services      | 4,684          | 3,457          | 5,050          | 3,250          | (1,800)                         | -35.6%      |
| Current Expenditures   | 35,240         | 24,942         | 31,350         | 31,650         | 300                             | 1.0%        |
| Capital Outlay         | 29,154         | 7,755          | 3,075          | 3,500          | 425                             | 13.8%       |
| Other Expenditures     | (36,813)       | 3,799          | 3,500          | 6,000          | 2,500                           | 71.4%       |
| Total Expenditures     | 32,265         | 39,953         | 42,975         | 44,400         | 1,425                           | 3.3%        |

**Significant Budget and Personnel Changes**

|                   |   |          |  |
|-------------------|---|----------|--|
| Personal Services | - | \$ 1,800 | Reduction in part-time waterers        |
| Cleaning Services | + | \$ 1,900 | Increase in cleaning contract          |
| Flower Project    | + | \$ 2,500 | Replace flowers and baskets for Uptown |

**Capital Purchases**

|       |          |                 |
|-------|----------|-----------------|
| Other | \$ 3,500 | Uptown Projects |
|-------|----------|-----------------|

**Summary of Personnel**

| Position                    | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|-----------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Part-time Maintenance (FTE) | .28            | .28            | .20            | .28             | .25             |
| <b>Total</b>                | <b>.28</b>     | <b>.28</b>     | <b>.20</b>     | <b>.28</b>      | <b>.25</b>      |

**273 462.10 SIOUX RIVER WATERSHED PROJECT**

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

**2013 Highlights**

- Education activities include: the annual newsletter; six days of 6th Grade Environmental Days (public and private schools); WHS Advanced Placement Science Class, WHS Summer Earth Science Class, periodic guest column in the Watertown Public Opinion on water quality issues; Watertown Winter Farm Show booth; MWLS seminar on the *Importance of Wetlands* and January's *Fifty Shades of Grass* on native and new grass species including planting and maintenance. The project continued plant growth development of the constructed wetland to process surface water at Bramble Park Zoo and startup began at the Phosphorus Removal Facility. Presentations were made to local water project groups and radio talk show sessions about project activities, wetlands, and the phosphorus removal facility. The phosphorus removal facility (repurposed decommissioned water treatment plant) in cooperation with the City of Watertown) is drawing attention nationwide. The Tallgrass Prairie education garden continues to showcase native plants. Partnership with the zoo for the Conservation Connection Day and the Watertown Police Department National Night Out are upcoming.
- Best Management Practices for 2013 include: Planned 200 acres of riparian area protected through RAM. 8,000 linear feet of grassed waterway in progress. Over 1,500 linear feet of shoreline stabilization budgeted for the highest erosion areas. 8 water quality tests in 2013 (SD Dept. of Health analysis) have been completed for a total of 12 for this grant. 4 samples are planned this fall. The project continues E. coli monitoring with the Dakota Water Watch (affiliated with East Dakota Water Development District) in a citizen water testing effort. 5 lakes (6 sites total) are sampled once a month. Testing of influent and effluent at the phosphorous removal plant started in July.

**Performance Measures**

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

**Objectives:**

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

| Measures                         | 2012<br>Actual<br>Total | 2013<br>Actual<br>1/1-6/30 | 2013<br>Estimated<br>Total | 2014<br>Projected<br>Total |
|----------------------------------|-------------------------|----------------------------|----------------------------|----------------------------|
| Number of water quality samples  | 12                      | 8                          | 12                         | 22                         |
| Number of educational activities | 32                      | 19                         | 21                         | 25                         |

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

| Description                | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|----------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>            |                |                |                |                |                          |              |
| Intergovernmental Revenues | 68,744         | 146,722        | 131,000        | 165,000        | 34,000                   | 26.0%        |
| Miscellaneous Revenues     | 20,193         | 103,028        | 33,300         | 33,330         | 30                       | 0.1%         |
| Other Financing Sources    | -              | 140,000        | 140,000        | 140,000        | -                        | 0.0%         |
| <b>Total Revenues</b>      | <b>88,937</b>  | <b>389,750</b> | <b>304,300</b> | <b>338,330</b> | <b>34,030</b>            | <b>11.2%</b> |
| <b>Expenditures</b>        |                |                |                |                |                          |              |
| Personal Services          | 88,852         | 90,521         | 105,950        | 114,250        | 8,300                    | 7.8%         |
| Other Current Expenditures | 121,970        | 231,789        | 197,900        | 283,320        | 85,420                   | 43.2%        |
| <b>Total Expenditures</b>  | <b>210,822</b> | <b>322,310</b> | <b>303,850</b> | <b>397,570</b> | <b>93,720</b>            | <b>30.8%</b> |

**Significant Budget and Personnel Changes**

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

**Capital Purchases**

No capital purchases are scheduled for 2014.

**Summary of Personnel**

| Position                 | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--------------------------|-------------|-------------|-------------|--------------|--------------|
| Project Coordinator      | 1           | 1           | 1           | 1            | 1            |
| Technical Assistant      | 1           | 0           | 0           | 0            | 0            |
| Part-time employee (FTE) | .68         | .64         | .62         | 1.10         | 1.10         |
| <b>Total</b>             | <b>2.68</b> | <b>1.64</b> | <b>1.62</b> | <b>2.10</b>  | <b>2.10</b>  |

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

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

**Budget Summary**

| Description               | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change     |
|---------------------------|----------------|----------------|----------------|----------------|--------------------------|--------------|
| <b>Revenues</b>           |                |                |                |                |                          |              |
| Taxes                     | 237,226        | 244,477        | 252,500        | 260,000        | 7,500                    | 3.0%         |
| Miscellaneous Revenue     | 246            | 249            | 200            | 200            | -                        | 0.0%         |
| <b>Total Revenues</b>     | <b>237,472</b> | <b>244,726</b> | <b>252,700</b> | <b>260,200</b> | <b>7,500</b>             | <b>3.0%</b>  |
| <b>Expenditures</b>       |                |                |                |                |                          |              |
| Debt Service              | 157,828        | 152,590        | 146,200        | 139,220        | (6,980)                  | -4.8%        |
| <b>Total Expenditures</b> | <b>157,828</b> | <b>152,590</b> | <b>146,200</b> | <b>139,220</b> | <b>(6,980)</b>           | <b>-4.8%</b> |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

**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            | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>        |             |             |             |             |                          |          |
| Taxes                  | 44,087      | 43,986      | 46,500      | 46,500      | -                        | 0.0%     |
| Miscellaneous Revenues | 65          | 56          | 50          | 50          | -                        | 0.0%     |
| Total Revenues         | 44,152      | 44,042      | 46,550      | 46,550      | -                        | 0.0%     |
| <b>Expenditures</b>    |             |             |             |             |                          |          |
| Debt Services          | 76,632      | 79,214      | 81,600      | 84,250      | 2,650                    | 3.2%     |
| Total Expenditures     | 76,632      | 79,214      | 81,600      | 84,250      | 2,650                    | 3.2%     |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

**281 490.05 TAX INCREMENT FINANCING DISTRICT #3 FUND (TIF #3)**

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

**Budget Summary**

| Description            | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>        |             |             |             |             |                          |          |
| Taxes                  | 69,229      | 69,011      | 73,000      | 73,000      | -                        | 0.0%     |
| Miscellaneous Revenues | 104         | 145         | 70          | 50          | (20)                     | -28.6%   |
| Total Revenues         | 69,333      | 69,156      | 73,070      | 73,050      | (20)                     | 0.0%     |
| <b>Expenditures</b>    |             |             |             |             |                          |          |
| Debt Services          | 24,180      | 21,170      | 17,200      | 13,510      | (3,690)                  | -21.5%   |
| Total Expenditures     | 24,180      | 21,170      | 17,200      | 13,510      | (3,690)                  | -21.5%   |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

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

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

**Budget Summary**

| Description            | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>        |             |             |             |             |                          |          |
| Taxes                  | 5,138       | 6,075       | 5,500       | 7,000       | 1,500                    | 27.3%    |
| Miscellaneous Revenues | 48          | 27          | 25          | 25          | -                        | 0.0%     |
| Total Revenues         | 5,186       | 6,102       | 5,525       | 7,025       | 1,500                    | 27.1%    |
| <b>Expenditures</b>    |             |             |             |             |                          |          |
| Debt Services          | 129,844     | 138,820     | 82,000      | 86,990      | 4,990                    | 6.1%     |
| Total Expenditures     | 129,844     | 138,820     | 82,000      | 86,990      | 4,990                    | 6.1%     |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.

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

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

**Budget Summary**

| <b>Description</b>        | <b>2011 Actual</b> | <b>2012 Actual</b> | <b>2013 Budget</b> | <b>2014 Budget</b> | <b>Increase/Decrease Amount</b> | <b>% Change</b> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------|
| <b>Revenues</b>           |                    |                    |                    |                    |                                 |                 |
| Taxes                     | 42,040             | 57,946             | 58,000             | 77,250             | 19,250                          | 33.2%           |
| Miscellaneous Revenues    | 37                 | 76                 | 50                 | 50                 | -                               | 0.0%            |
| <b>Total Revenues</b>     | <b>42,077</b>      | <b>58,022</b>      | <b>58,050</b>      | <b>77,300</b>      | <b>19,250</b>                   | <b>33.2%</b>    |
| <b>Expenditures</b>       |                    |                    |                    |                    |                                 |                 |
| Capital Expenditures      | -                  | -                  | 5,000              | -                  | (5,000)                         | -100.0%         |
| Debt Services             | 57,019             | 58,791             | 59,400             | 58,250             | (1,150)                         | -1.9%           |
| <b>Total Expenditures</b> | <b>57,019</b>      | <b>58,791</b>      | <b>64,400</b>      | <b>58,250</b>      | <b>(6,150)</b>                  | <b>-9.5%</b>    |

**Significant Budget and Personnel Changes**

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

**Summary of Personnel**

No personnel are allocated to this department.



### **300 DEBT SERVICE FUNDS**

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

**GO Bond**

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



## 600 ENTERPRISE FUNDS

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

### **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.*

**2013 Highlights**

- Sanitary sewer rehabilitation project.
- Completion of Highway 20 and North Highway 81 storm sewer jetting and televising for the State of South Dakota and the City of Watertown highway projects.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                        | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Lift station calls (alarm computer)    | 125                              | 40                                  | 80                                  | 80                                  |
| One-Call locations                     | 3,069                            | 723                                 | 2,000                               | 2,000                               |
| Sewer main backups                     | 2                                | 1                                   | 1                                   | 0                                   |
| Sewer line jetting in feet             | 60,000                           | 9,050                               | 30,000                              | 30,000                              |
| Sewer rodding for root removal in feet | 16,500                           | 0                                   | 10,000                              | 15,000                              |
| Sewer televised in feet                | 34,500                           | 6,000                               | 20,000                              | 25,000                              |

## SEWER: COLLECTION SYSTEM

### Budget Summary

| Description              | 2011 Actual      | 2012 Actual      | 2013 Budget      | 2014 Budget      | Increase/Decrease Amount | % Change     |
|--------------------------|------------------|------------------|------------------|------------------|--------------------------|--------------|
| <b>Revenues</b>          |                  |                  |                  |                  |                          |              |
| Intergovernmental        | 1,067,742        | 167,485          | -                | -                | -                        | N/A          |
| Miscellaneous Revenues   | 86,186           | 83,854           | 90,250           | 81,000           | (9,250)                  | -10.2%       |
| Enterprise Operating Rev | 3,253,285        | 3,357,521        | 3,235,500        | 3,329,000        | 93,500                   | 2.9%         |
| <b>Total Revenues</b>    | <b>4,407,213</b> | <b>3,608,860</b> | <b>3,325,750</b> | <b>3,410,000</b> | <b>84,250</b>            | <b>2.5%</b>  |
| <b>Expenses</b>          |                  |                  |                  |                  |                          |              |
| Personal Services        | 310,539          | 313,792          | 336,700          | 356,780          | 20,080                   | 6.0%         |
| Other Current Expenses   | 221,965          | 105,356          | 163,200          | 164,240          | 1,040                    | 0.6%         |
| Capital Outlay           | 4,220            | 5,996            | 10,300           | 135,475          | 125,175                  | 1,215.3%     |
| Interest on Debt         | 406,348          | 415,969          | 390,900          | 367,640          | (23,260)                 | -6.0%        |
| Other Expenditures       | 1,196,500        | 1,467,477        | -                | -                | -                        | N/A          |
| Miscellaneous Expense    | 416,122          | 60,000           | 60,000           | 60,000           | -                        | 0.0%         |
| Transfers                | 189,294          | 260,700          | 266,540          | 273,250          | 6,710                    | 2.5%         |
| <b>Total Expenses</b>    | <b>2,744,988</b> | <b>2,629,290</b> | <b>1,227,640</b> | <b>1,357,385</b> | <b>129,745</b>           | <b>10.6%</b> |

### Significant Budget and Personnel Changes

|                   |   |    |        |  |
|-------------------|---|----|--------|--|
| Personal Services | + | \$ | 20,080 | Salary adjustments under compensation plan & health benefits |
| Electricity       | + | \$ | 1,000  | Increase in rates  |
| Interest          | - | \$ | 23,260 | Scheduled payment per amortization                           |

### Capital Purchases

|                       |    |         |                    |
|-----------------------|----|---------|--------------------|
| Computers & Equipment | \$ | 475     | Replace Printer    |
| Vehicles & Equipment  | \$ | 135,000 | Television Trailer |

### Summary of Personnel

| Position                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| Superintendent (FTE)       | .10         | .10         | .10         | .10          | .10          |
| Asst. Superintendent (FTE) | .10         | .10         | .10         | .10          | .10          |
| Foreman                    | 1           | 1           | 1           | 1            | 1            |
| Operators                  | 4           | 4           | 4           | 4            | 4            |
| <b>Total</b>               | <b>5.20</b> | <b>5.20</b> | <b>5.20</b> | <b>5.20</b>  | <b>5.20</b>  |

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

**604 432.53 SEWER: COLLECTION SYSTEM IMPROVEMENTS****Budget Summary**

| Description             | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|-------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>         |             |             |             |             |                          |          |
| Other Financing Sources | 1,009,849   | 782,182     | -           | -           | -                        | N/A      |
| Total Revenues          | 1,009,849   | 782,182     | -           | -           | -                        | N/A      |
| <b>Expenses</b>         |             |             |             |             |                          |          |
| Capital Outlay          | 16,885      | 28,432      | 328,000     | 350,000     | 22,000                   | 6.7%     |
| Total Expenses          | 16,885      | 28,432      | 328,000     | 350,000     | 22,000                   | 6.7%     |

**Capital Purchases**

|                         |    |         |                            |
|-------------------------|----|---------|----------------------------|
| Sewer Replacement/Rehab | \$ | 325,000 | Sanitary Sewer Rehab - TBD |
| Sanitary Sewer Projects | \$ | 25,000  | Sewer Master Plan          |

**Summary of Personnel**

No personnel are allocated to this department.

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| <b>604 432.56 SEWER: WASTEWATER TREATMENT FACILITY</b> |
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*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.*

### 2013 Highlights

- Kept facility equipment repaired without disrupting operations.
- Operated facility through an extreme weather event with no violations.
- Facility operated without a reportable violation in 2012.
- Facility received O & M award from DENR for 2012.

### Performance Measures

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

**Objectives:**

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

| <b>Measures</b>                              | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Gallons of sludge land applied               | 1,849,400                        | 0                                   | 2,000,000                           | 2,000,000                           |
| Millions of gallons of wastewater discharged | 961                              | 520                                 | 1,000                               | 1,000                               |
| Hours of preventive maintenance              | 6,062                            | 2,738                               | 6,000                               | 6,000                               |

## SEWER: WASTEWATER TREATMENT FACILITY

### Budget Summary

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Miscellaneous Revenues     | 14,255      | 11,301      | 5,000       | 5,000       | -                        | 0.0%     |
| Total Revenues             | 14,255      | 11,301      | 5,000       | 5,000       | -                        | 0.0%     |
| <b>Expenses</b>            |             |             |             |             |                          |          |
| Personal Services          | 332,635     | 340,360     | 354,430     | 375,660     | 21,230                   | 6.0%     |
| Other Current Expenditures | 398,678     | 424,326     | 502,350     | 498,700     | (3,650)                  | -0.7%    |
| Capital Outlay             | 51,199      | 40,573      | 522,850     | 32,300      | (490,550)                | -93.8%   |
| Total Expenses             | 782,512     | 805,259     | 1,379,630   | 906,660     | (472,970)                | -34.3%   |

### Summary of Budget and Personnel Changes

|                          |      |        |  |
|--------------------------|------|--------|--|
| Personal Services        | + \$ | 21,230 | Salary adjustments under compensation plan & health benefits |
| Foam Polymer             | + \$ | 2,300  | Increase in material costs                                   |
| Natural Gas              | - \$ | 8,000  | Decrease in use  |
| Water                    | - \$ | 4,100  | Decrease in use  |
| Insurance Premiums       | + \$ | 6,100  | Increase in premium  |
| <b>Capital Purchases</b> |      |        |  |
| Computers & Equipment    | \$   | 1,500  | Replace Computer/Printer                                     |
| Other                    | \$   | 30,800 | Sodium Hydroxide Storage Addition                            |

### Summary of Personnel

| Position                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| Superintendent (FTE)       | .20         | .20         | .20         | .20          | .20          |
| Asst. Superintendent (FTE) | .10         | .10         | .10         | .10          | .10          |
| Lead Operator              | 1           | 1           | 1           | 1            | 1            |
| Operators                  | 4           | 4           | 4           | 4            | 4            |
| <b>Total</b>               | <b>5.30</b> | <b>5.30</b> | <b>5.30</b> | <b>5.30</b>  | <b>5.30</b>  |

|  |
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| <b>604 432.57 SEWER: INDUSTRIAL PRETREATMENT PROGRAM</b> |
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*The Industrial Pretreatment Program Department is the division of the Sewer Fund that works to prevent the introduction of pollutants into the Wastewater Treatment Facility which may cause pass-through or interference with the treatment process.*

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### 2013 Highlights

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

### Performance Measures

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

**Objectives:**

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

| <b>Measures</b>                           | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of SIU inspections performed       | 15                               | 4                                   | 15                                  | 15                                  |
| Number of SIU monitoring events performed | 35                               | 8                                   | 40                                  | 40                                  |
| Number of SIU's permitted                 | 15                               | 15                                  | 15                                  | 15                                  |
| Number of NOV's issued                    | 12                               | 0                                   | 10                                  | 10                                  |
| Number of sump pump inspections           | 136                              | 92                                  | 200                                 | 200                                 |
| Number of commercial inspections          | 36                               | 25                                  | 50                                  | 50                                  |

**SEWER: INDUSTRIAL PRETREATMENT PROGRAM****Budget Summary**

| Description                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change |
|-------------------------------|----------------|----------------|----------------|----------------|---------------------------------|-------------|
| <b>Revenues</b>               |                |                |                |                |                                 |             |
| Other Fines                   | -              | -              | 500            | -              | (500)                           | -100.0%     |
| Miscellaneous Revenues        | 170            | -              | -              | -              | -                               | N/A         |
| Enterprise Operating Revenues | 570            | 405            | 500            | 500            | -                               | 0.0%        |
| Total Revenues                | 740            | 405            | 1,000          | 500            | (500)                           | -50.0%      |
| <b>Expenses</b>               |                |                |                |                |                                 |             |
| Personal Services             | 120,300        | 125,989        | 127,920        | 135,550        | 7,630                           | 6.0%        |
| Other Current Expenditures    | 23,019         | 27,269         | 32,850         | 31,900         | (950)                           | -2.9%       |
| Capital Outlay                | -              | 2,944          | 5,650          | -              | (5,650)                         | -100.0%     |
| Total Expenses                | 143,319        | 156,202        | 166,420        | 167,450        | 1,030                           | 0.6%        |

**Summary of Budget and Personnel Changes**

|                   |   |          |  |
|-------------------|---|----------|--|
| Personal Services | + | \$ 7,630 | Salary adjustments under compensation plan & health benefits |
| Outside Testing   | - | \$ 1,000 | Reduction in Testing   |

**Capital Purchases**

No capital purchases are scheduled for 2014.

**Summary of Personnel**

| Position                              | 2010<br>Actual | 2000<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|---------------------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Superintendent (FTE)                  | .10            | .10            | .10            | .10             | .10             |
| Asst. Wastewater Superintendent (FTE) | .60            | .60            | .60            | .60             | .60             |
| Pretreatment Asst.                    | 1              | 1              | 1              | 1               | 1               |
| <b>Total</b>                          | <b>1.70</b>    | <b>1.70</b>    | <b>1.70</b>    | <b>1.70</b>     | <b>1.70</b>     |

**604 432.58 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.*

**2013 Highlights**

- Maintained the quality assurance/quality control program.

**Performance Measures**

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

**Objectives:**

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

| <b>Measures</b>                       | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|---------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of Wastewater samples analyzed | 12,258                           | 6,165                               | 12,500                              | 12,500                              |
| Number of sludge samples analyzed     | 3,825                            | 1,869                               | 4,000                               | 4,000                               |

**SEWER: LABORATORY****Budget Summary**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Miscellaneous Revenues     | -           | -           | -           | -           | -                        | N/A      |
| Total Revenues             | -           | -           | -           | -           | -                        | N/A      |
| <b>Expenses</b>            |             |             |             |             |                          |          |
| Personal Services          | 136,717     | 144,181     | 147,770     | 157,480     | 9,710                    | 6.6%     |
| Other Current Expenditures | 45,780      | 43,062      | 53,050      | 53,970      | 920                      | 1.7%     |
| Capital Outlay             | 4,579       | 7,991       | 4,150       | 8,850       | 4,700                    | 113.3%   |
| Total Expenses             | 187,076     | 195,234     | 204,970     | 220,300     | 15,330                   | 7.5%     |

**Summary of Budget and Personnel Changes**

|                          |      |       |  |
|--------------------------|------|-------|--|
| Personal Services        | + \$ | 9,710 | Salary adjustments under compensation plan & health benefits |
| Outside Testing          | + \$ | 1,000 | Increase in rates  |
| <b>Capital Purchases</b> |      |       |  |
| Lab Equipment            | \$   | 7,300 | Replace Autoclave  |
| Computers & Equipment    | \$   | 1,550 | Replace Computer & Printer                                   |

**Summary of Personnel**

| Position                   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|----------------------------|-------------|-------------|-------------|--------------|--------------|
| Superintendent (FTE)       | .10         | .10         | .10         | .10          | .10          |
| Asst. Superintendent (FTE) | .20         | .20         | .20         | .20          | .20          |
| Lab Technicians            | 2           | 2           | 2           | 2            | 2            |
| <b>Total</b>               | <b>2.30</b> | <b>2.30</b> | <b>2.30</b> | <b>2.30</b>  | <b>2.30</b>  |

|   |
|---|
| <b>605 432.30 SOLID WASTE: COLLECTION</b> |
|---|

*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.*

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### 2013 Highlights

- Proactively replacing broken automated solid waste containers.

### Performance Measures

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

**Objectives:**

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

| <b>Measure</b>                                   | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of stops per MSW route #1 – Truck C-7     | 106,536                          | 49,164                              | 98,328                              | 99,900                              |
| Number of stops per MSW route #2 – Truck 11auto2 | 146,664                          | 63,100                              | 126,000                             | 128,300                             |
| Number of stops per MSW route #3 – Truck 11auto1 | 154,330                          | 70,943                              | 141,886                             | 144,200                             |

## SOLID WASTE: COLLECTION

### Budget Summary

| Description                | 2011 Actual    | 2012 Actual    | 2013 Budget    | 2014 Budget    | Increase/Decrease Amount | % Change    |
|----------------------------|----------------|----------------|----------------|----------------|--------------------------|-------------|
| <b>Revenues</b>            |                |                |                |                |                          |             |
| Miscellaneous Revenues     | 513            | 248            | 200            | 200            | -                        | 0.0%        |
| Enterprise Operating Rev   | 465,182        | 473,425        | 462,000        | 475,000        | 13,000                   | 2.8%        |
| <b>Total Revenues</b>      | <b>465,695</b> | <b>473,673</b> | <b>462,200</b> | <b>475,200</b> | <b>13,000</b>            | <b>2.8%</b> |
| <b>Expenses</b>            |                |                |                |                |                          |             |
| Personal Services          | 362,787        | 354,605        | 357,150        | 386,140        | 28,990                   | 8.1%        |
| Other Current Expenditures | 128,010        | 127,538        | 135,400        | 147,550        | 12,150                   | 9.0%        |
| Capital Outlay             | (53)           | 277            | 30,600         | 37,000         | 6,400                    | 20.9%       |
| Transfer to General Fund   | 143,950        | 214,100        | 247,460        | 246,200        | (1,260)                  | 0.5%        |
| <b>Total Expenses</b>      | <b>634,694</b> | <b>696,520</b> | <b>770,610</b> | <b>816,890</b> | <b>46,280</b>            | <b>6.0%</b> |

### Significant Budget and Personnel Changes

|                          |      |        |  |
|--------------------------|------|--------|--|
| Personal Services        | + \$ | 28,990 | Salary adjustments under compensation plan & health benefits |
| Motor Fuel & Lubricants  | + \$ | 2,000  | Increase in fuel costs                                       |
| Insurance Premium        | + \$ | 6,950  | Increase in premium  |
| Equipment Maintenance    | + \$ | 3,000  | GPS Equipment in Vehicles                                    |
| <b>Capital Purchases</b> |      |        |  |
| Other                    | \$   | 37,000 | New and Replacement Dumpsters/Carts                          |

| Position   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--|-------------|-------------|-------------|--------------|--------------|
| Superintendent of Wastewater and Solid Waste (FTE) | .17         | .17         | .17         | .17          | .17          |
| Collection Supervisor (FTE)                        | .60         | .60         | .60         | .60          | .60          |
| Collection Workers (FTE)                           | 4.80        | 4.80        | 4.80        | 4.80         | 4.80         |
| Part-time employee (FTE)                           | 0           | 0           | 0           | 0            | .15          |
| <b>Total</b>                                       | <b>5.57</b> | <b>5.57</b> | <b>5.57</b> | <b>5.57</b>  | <b>5.72</b>  |

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

**605 432.40 SOLID WASTE: DISPOSAL**

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

**2013 Highlights**

- Construction of Subtitle D Cell #5.

**Performance Measures**

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

**Objectives:**

- ◇ Maintain landfill permit compliance.
- ◇ Monitor landfill compliance with the Storm Water Pollution Prevention Plan.
- ◇ Maintain records.
- ◇ Maximize productivity/minimize costs.
- ◇ Maintain equipment and buildings.

| <b>Measure</b>     | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| MSW (tons)         | 42,216                           | 20,854                              | 42,000                              | 42,000                              |
| White Goods (tons) | 146                              | 70                                  | 140                                 | 150                                 |
| Wood (tons)        | 1,099                            | 875                                 | 2,500                               | 1,100                               |

**SOLID WASTE: DISPOSAL****Budget Summary**

| Description              | 2011 Actual      | 2012 Actual      | 2013 Budget      | 2014 Budget      | Increase/Decrease Amount | % Change      |
|--------------------------|------------------|------------------|------------------|------------------|--------------------------|---------------|
| <b>Revenues</b>          |                  |                  |                  |                  |                          |               |
| Licenses and Permits     | 400              | 50               | -                | -                | -                        | N/A           |
| Intergovernmental Rev    | -                | 115,223          | -                | 296,400          | 296,400                  | N/A           |
| Miscellaneous Rev        | 16,612           | 21,758           | 18,000           | 8,300            | (9,700)                  | -53.9%        |
| Enterprise Operating Rev | 1,314,989        | 1,380,135        | 1,355,000        | 1,385,000        | 30,000                   | 2.2%          |
| <b>Total Revenues</b>    | <b>1,332,001</b> | <b>1,517,166</b> | <b>1,373,000</b> | <b>1,689,700</b> | <b>316,700</b>           | <b>23.1%</b>  |
| <b>Expenses</b>          |                  |                  |                  |                  |                          |               |
| Personal Services        | 394,889          | 402,792          | 428,850          | 448,030          | 19,180                   | 4.5%          |
| Other Current Exp        | 363,837          | 331,351          | 392,450          | 387,680          | (4,770)                  | -1.2%         |
| Capital Outlay           | 26,330           | 19,383           | 1,109,600        | 362,500          | (747,100)                | -67.3%        |
| Other Expenditures       | 531,122          | 604,424          | 107,000          | 95,000           | (12,000)                 | -11.2%        |
| <b>Total Expenses</b>    | <b>1,316,178</b> | <b>1,357,950</b> | <b>2,037,900</b> | <b>1,293,210</b> | <b>(744,690)</b>         | <b>-36.5%</b> |

**Significant Budget and Personnel Changes**

|                          |   |    |        |  |
|--------------------------|---|----|--------|--|
| Personal Services        | + | \$ | 19,180 | Salary adjustments under compensation plan & health benefits |
| Foam Polymer             | + | \$ | 1,500  | Increase in material costs                                   |
| Professional & Test Fees | - | \$ | 2,000  | Decrease in usage  |
| Insurance Premiums       | - | \$ | 4,270  | Decrease in premium  |

**Capital Purchases**

|                       |    |         |                                  |
|-----------------------|----|---------|----------------------------------|
| Computers & Equipment | \$ | 5,000   | Replace Copier                   |
| Vehicles & Equipment  | \$ | 107,500 | Replace Landfill Scale           |
| Vehicles & Equipment  | \$ | 175,000 | Replace Loader                   |
| Other                 | \$ | 30,000  | Tier II Air Assessment           |
| Other                 | \$ | 45,000  | Landfill Gas Utilization Project |

**Summary of Personnel**

| Position                                       | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--|-------------|-------------|-------------|--------------|--------------|
| Supervisor of Wastewater and Solid Waste (FTE) | .17         | .17         | .17         | .17          | .17          |
| Landfill Supervisor                            | 1           | 1           | 1           | 1            | 1            |
| Landfill Workers                               | 6           | 6           | 6           | 6            | 6            |
| <b>Total</b>                                   | <b>7.17</b> | <b>7.17</b> | <b>7.17</b> | <b>7.17</b>  | <b>7.17</b>  |

**605 432.45 SOLID WASTE: RECYCLING**

*The Recycling division of the Solid Waste Fund is used to maximize landfill use by minimizing solid waste generated through promoting the reuse of materials such as yard waste/composting, tree and untreated wood chipping and recycling of metals, plastics, cardboard and paper products.*

**2013 Highlights**

- Automated Single Stream Residential Recycling implemented utilizing every other week curbside collection.

**Performance Measures**

**Goal:** To provide efficient collection and marketing of recyclable materials and accurately track recycle data to account for solid waste reduction.

**Objectives:**

- ◇ Maximize recycling for the purpose of extending the landfill useful life.
- ◇ Maintain curbside recycling program.
- ◇ Continue to enhance the yard waste drop-off site program.
- ◇ Minimize overtime expenditures.

| <b>Measures</b>             | <b>2012<br/>Actual<br/>Total</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|-----------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Recycling truck stops       | 87,698                           | 29,307                              | 58,614                              | 62,300                              |
| Grass recycling truck stops | 81,443                           | 30,665                              | 75,320                              | 83,000                              |

## SOLID WASTE: RECYCLING

### Budget Summary

| Description                   | 2011 Actual    | 2012 Actual    | 2013 Budget      | 2014 Budget    | Increase/Decrease Amount | % Change      |
|-------------------------------|----------------|----------------|------------------|----------------|--------------------------|---------------|
| <b>Revenues</b>               |                |                |                  |                |                          |               |
| Intergovernmental Revenue     | 50,357         | 114,725        | 354,050          | -              | (354,050)                | -100.0%       |
| Miscellaneous Revenues        | 41,881         | 49,619         | 14,000           | 15,000         | 1,000                    | 7.1%          |
| Enterprise Operating Revenues | 404,569        | 407,868        | 390,000          | 398,000        | 8,000                    | 2.1%          |
| <b>Total Revenues</b>         | <b>496,807</b> | <b>572,212</b> | <b>758,050</b>   | <b>413,000</b> | <b>(345,050)</b>         | <b>-45.5%</b> |
| <b>Expenses</b>               |                |                |                  |                |                          |               |
| Personal Services             | 195,261        | 211,289        | 247,400          | 261,990        | 14,590                   | 5.9%          |
| Other Current Expenditures    | 120,035        | 139,135        | 94,950           | 95,850         | 900                      | 0.9%          |
| Capital Outlay                | 67,218         | 17,027         | 723,700          | 118,000        | (605,700)                | -83.7%        |
| <b>Total Expenses</b>         | <b>382,514</b> | <b>367,451</b> | <b>1,066,050</b> | <b>475,840</b> | <b>(590,210)</b>         | <b>-55.4%</b> |

### Significant Budget and Personnel Changes

|                         |   |    |        |  |
|-------------------------|---|----|--------|--|
| Personal Services       | + | \$ | 14,590 | Salary adjustments under compensation plan & health benefits |
| E-waste Program         | + | \$ | 7,000  | Increase in program usage                                    |
| Motor Fuel & Lubricants | + | \$ | 4,000  | Increase in usage  |
| Professional Fees       | - | \$ | 10,000 | Continue Single Stream Recycling Process                     |
| Insurance Premiums      | - | \$ | 2,100  | Decrease in premium  |
| Equipment Maintenance   | + | \$ | 2,000  | GPS Equipment maintenance contract                           |

#### Capital Purchases

|       |    |         |  |
|-------|----|---------|--|
| Other | \$ | 105,000 | Compost Pad Maintenance                          |
| Other | \$ | 13,000  | New & Replacement Automated Recycling Containers |

### Summary of Personnel

| Position   | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Adopted | 2014 Adopted |
|--|-------------|-------------|-------------|--------------|--------------|
| Superintendent of Wastewater and Solid Waste (FTE) | .16         | .16         | .16         | .16          | .16          |
| Collections Supervisor (FTE)                       | .40         | .40         | .40         | .40          | .40          |
| Collection Workers (FTE)                           | 3.20        | 3.20        | 3.20        | 3.20         | 3.20         |
| Part-time Employee (FTE)                           | .13         | .13         | .13         | .30          | 0            |
| <b>Total</b>                                       | <b>3.89</b> | <b>3.89</b> | <b>3.89</b> | <b>4.06</b>  | <b>3.76</b>  |

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

**606 435.00 AIRPORT**

*The Airport provides the regional community inexpensive air transportation for business and personal use and provides a base of operation for General Aviation traffic.*

**2013 Highlights**

- Continued Charter Operations to Laughlin Nevada
- Sustained Passenger Service with Great Lakes Airlines

**Performance Measures**

**Goal:** Make the airport as self sufficient as possible.

**Objectives:**

- ◇ Increase the number of tenants at the airport at fair market value rates.
- ◇ Decrease costs associated with inventory and maintenance and high cost invoices.

| <b>Measures</b>                        | <b>2012<br/>Actual</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|--|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| City T-hangar occupancy rate           | 18                     | 18                                  | 18                                  | 18                                  |
| Total Utility costs                    | 36,900                 | 25,100                              | 51,800                              | 53,500                              |
| Building & Equipment maintenance costs | 36,920                 | 12,950                              | 33,950                              | 36,500                              |
| Total Operating revenues               | 119,981                | 96,340                              | 135,240                             | 100,250                             |
| Total Operating expenses               | \$373,531              | 214,748                             | 396,672                             | 417,760                             |

**Goal:** Increase aviation activity.

**Objectives:**

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

| <b>Measures</b>               | <b>2012<br/>Actual</b> | <b>2013<br/>Actual<br/>1/1-6/30</b> | <b>2013<br/>Estimated<br/>Total</b> | <b>2014<br/>Projected<br/>Total</b> |
|-------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of passengers enplaned | 8,924                  | 3,390                               | 5,500                               | 6,000                               |
| Total cargo throughput        | 828,605                | 415,000                             | 830,000                             | 830,000                             |
| Total charged landings        | 361                    | 180                                 | 361                                 | 361                                 |

**AIRPORT****Budget Summary**

| Description                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2014<br>Budget | Increase/<br>Decrease<br>Amount | %<br>Change  |
|-------------------------------|----------------|----------------|----------------|----------------|---------------------------------|--------------|
| <b>Revenues</b>               |                |                |                |                |                                 |              |
| Taxes                         | 8,261          | 4,865          | 7,000          | 7,000          | -                               | 0.0%         |
| Miscellaneous Revenues        | 81,677         | -              | -              | -              | -                               | N/A          |
| Enterprise Operating Revenues | 113,276        | 119,981        | 99,315         | 100,246        | 931                             | 0.9%         |
| Other Financing Sources       | 204,800        | 365,000        | 260,000        | 367,500        | 107,500                         | 41.3%        |
| <b>Total Revenues</b>         | <b>408,014</b> | <b>489,846</b> | <b>366,315</b> | <b>474,746</b> | <b>108,431</b>                  | <b>29.6%</b> |
| <b>Expenses</b>               |                |                |                |                |                                 |              |
| Personal Services             | 209,900        | 211,161        | 223,000        | 235,050        | 12,050                          | 5.4%         |
| Other Current Expenditures    | 176,479        | 162,370        | 180,120        | 186,450        | 6,330                           | 3.5%         |
| Capital Outlay                | 23,164         | 76,759         | 55,000         | 430,000        | 375,000                         | 681.8%       |
| Other Expenditures            | 357,318        | 347,904        | -              | -              | -                               | N/A          |
| <b>Total Expenses</b>         | <b>766,861</b> | <b>798,194</b> | <b>458,120</b> | <b>851,500</b> | <b>393,380</b>                  | <b>85.9%</b> |

**Significant Budget and Personnel Changes**

|                         |   |    |        |  |
|-------------------------|---|----|--------|--|
| Personal Services       | + | \$ | 12,050 | Salary adjustments under compensation plan & health benefits |
| Insurance Premiums      | + | \$ | 4,080  | Increase in premiums   |
| Equipment Maintenance   | + | \$ | 1,000  | Adjust to actual costs                                       |
| Motor Fuel & Lubricants | - | \$ | 1,000  | Lower fuel costs   |

**Capital Purchases**

|                      |    |         |  |
|----------------------|----|---------|--|
| Vehicles & Equipment | \$ | 220,000 | De-icing Truck                             |
| Other                | \$ | 30,000  | Airport Analysis & Marketing Study         |
| Other                | \$ | 60,000  | Self Service Pump at Fuel Farm             |
| Other                | \$ | 120,000 | Aircraft Hangar Clamshell Door Replacement |

**Summary of Personnel**

| Position                   | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Adopted | 2014<br>Adopted |
|----------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Airport Manager            | 1              | 1              | 1              | 1               | 1               |
| Airport Maintenance worker | 1              | 2              | 2              | 2               | 2               |
| Part-time employee (FTE)   | 1.01           | .88            | 1.08           | 1.29            | 1.15            |
| <b>Total</b>               | <b>3.01</b>    | <b>3.88</b>    | <b>4.08</b>    | <b>4.29</b>     | <b>4.15</b>     |

**AIRPORT****Budget Summary for Airport AIP**

| Description                | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget | Increase/Decrease Amount | % Change |
|----------------------------|-------------|-------------|-------------|-------------|--------------------------|----------|
| <b>Revenues</b>            |             |             |             |             |                          |          |
| Intergovernmental Revenues | 96,865      | 8,220,484   | 95,000      | 712,500     | 617,500                  | 650.0%   |
| Total Revenues             | 96,865      | 8,220,484   | 95,000      | 712,500     | 617,500                  | 650.0%   |
| <b>Expenses</b>            |             |             |             |             |                          |          |
| Capital Outlay             | -           | 37,211      | 100,000     | 750,000     | 650,000                  | 650.0%   |
| Total Expenses             | -           | 37,211      | 100,000     | 750,000     | 650,000                  | 650.0%   |

**Capital Purchases**

Vehicles & Equipment                      \$            750,000    Replace ARFF Truck



## The Capital Budget

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

The major emphasis in the City's CIP in the upcoming year will be the zoo's main service building/lemur exhibit, golf course water intake renovation, South Broadway bridge replacement, land for future development, and continuing to upgrade the streets and storm sewer system. The CIP budget includes an annual milling & overlay program to ensure the best condition of the streets as possible. The major street project for 2014 will be extending 11<sup>th</sup> Street North from 14<sup>th</sup> Avenue to 18<sup>th</sup> Avenue and paving the north half of 14<sup>th</sup> Avenue east of 19<sup>th</sup> Street. 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 main service building at the Zoo exhibit will replace the current service buildings in several locations around the zoo grounds. On the outside of the service building will be a lemur exhibit.

Included within this document is a description of the significant nonrecurring capital expenditures. Also included is the detailed schedule of the 2014 capital purchases by department.

**2014 CAPITAL IMPROVEMENT PROJECTS**

**Animal Care Building/Lemur Exhibit** –The Animal Care Building will house the food supply and prep area for the zoo animals. The building will also store the zoo vehicles and other equipment as well as an area for maintenance. The new building will make the daily operations of the zoo staff much more efficient. The remodeled Lemur Exhibit will establish an area that the animals can remain in all year instead of having to house the animals in a different location during the winter months. The new lemur exhibit will also allow zoo visitors to view the Lemurs on mild days during the winter season.

| <u>Funding Source</u>         | <u>Funding Amount</u> |
|-------------------------------|-----------------------|
| Capital Improvement Sales Tax | \$ 600,000            |

**Future Impact on Operating Budget:** The Lemur Exhibit is expected to increase revenues slightly by bringing in more visitors to experience the updated attractions and have more animals available for viewing for extended seasons. The expenditures should remain the same as no new animals or staff will be needed for the remodeled exhibit. The Animal Care Building will have more square footage in the building, but will run more efficiently than the three buildings it is replacing causing minimal effects on the Utilities. It will also save staff time having the prep area and maintenance in one building allowing the zoo to continue to expand without additional personnel.

**Land Purchase for future Development** – The land being considered for purchase is located in the northeast area of Watertown in close proximity to the expanding population and the future location of a new Middle School. This will be advantageous to the City to have land available for future development such as the proposed Recreation facility and a future East Fire Station when population growth dictates the need for additional services.

| <u>Funding Source</u>         | <u>Funding Amount</u> |
|-------------------------------|-----------------------|
| Capital Improvement Sales Tax | \$ 700,000            |

**Future Impact on Operating Budget:** There should be no impact to the operating budget. The land will be purchased to hold until building projects are identified and approved for that location. The land will create minimal expenditures with the Street Department maintaining the mowing and weed spraying with part-time workers. No full-time staff will be necessary because of the purchase and any additional expenditures will relate to any development that is done.

**South Broadway Bridge Replacement** –The current bridge was built in 1962 and is beyond repair because the infrastructure no longer meets safety requirements. This project has been earmarked for State Bridge Replacement Funding with 80% being paid from the State and 20% local match.

| <u>Funding Source</u>                                 | <u>Funding Amount</u> |
|---|-----------------------|
| Capital Improvement Sales Tax                         | \$ 367,200            |
| Department of Transportation Bridge Replacement Funds | \$ 918,800            |

**Future Impact on Operating Budget:** There will be no change in the operating budgets in the future. No new infrastructure is being added.

**Golf Course Water Intake Renovation** – The Golf Course’s water source is an intake unit in Lake Kampeska. Because of the low water levels the past couple years, the Golf Course experienced extensive damage to the pumps and sprinkler heads due to sand being sucked into the water intake unit. This project will extend the intake unit out further into the lake where deeper water will help prevent this situation from reoccurring.

| <u>Funding Source</u>         | <u>Funding Amount</u> |
|-------------------------------|-----------------------|
| Capital Improvement Sales Tax | \$ 1,158,000          |

**Future Impact on Operating Budget:** Once the initial construction phase is complete, there should be no additional maintenance costs since the system will remain the same. The ongoing maintenance should stay the same or be reduced because the new construction and deeper water will keep the sand from leaking into the system.

CAPITAL OUTLAY BUDGET SUMMARY  
FISCAL YEAR 2014

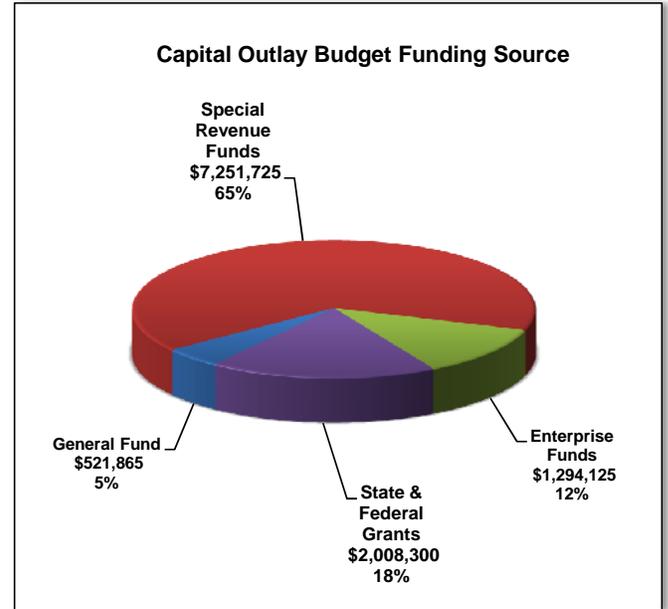
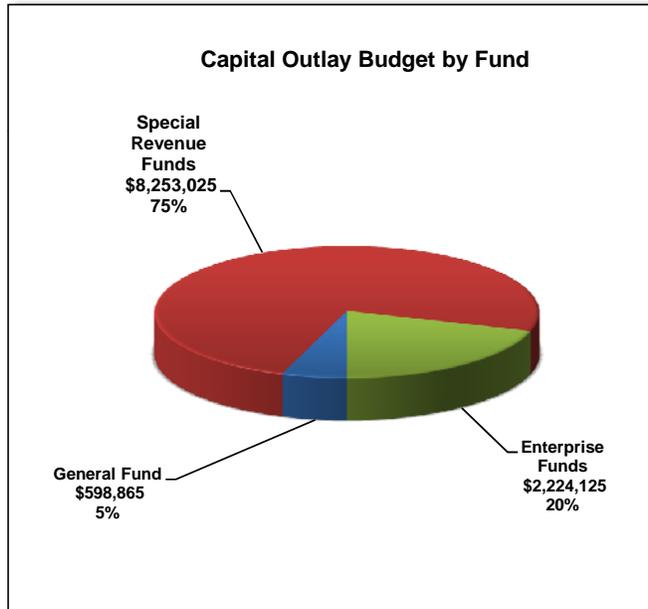
**FUND TYPE**

|                       |    |                   |
|-----------------------|----|-------------------|
| General Fund          | \$ | 598,865           |
| Special Revenue Funds | \$ | 8,253,025         |
| Enterprise Funds      | \$ | 2,224,125         |
| All Funds             | \$ | <u>11,076,015</u> |

CAPITAL OUTLAY FUNDING SUMMARY  
FISCAL YEAR 2014

**REVENUE SOURCE**

|                        |    |                   |
|------------------------|----|-------------------|
| General Fund           | \$ | 521,865           |
| Special Revenue Funds  | \$ | 7,251,725         |
| Enterprise Funds       | \$ | 1,294,125         |
| State & Federal Grants | \$ | 2,008,300         |
| All Funding Sources    | \$ | <u>11,076,015</u> |



**CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2014**

| <b>DEPARTMENT</b> | <b>DESCRIPTION</b>                     | <b>2014</b>       |
|-------------------|--|-------------------|
| <b>101</b>        | <b>GENERAL FUND</b>                    |                   |
| Mayor             | Laptop Computers (Council/Mayor)       | \$ 1,500          |
| Finance           | Computers/Printers                     | 10,000            |
| City Hall         | Phone System                           | 28,000            |
| City Hall         | Projector                              | 1,500             |
| City Hall         | Network Upgrades                       | 3,000             |
| Engineering       | Computers/Copiers                      | 6,000             |
| Police            | Copier                                 | 14,000            |
| Police            | Computers                              | 4,500             |
| Police            | Patrol Car Computers                   | 26,000            |
| Police            | Patrol Cars/Unmarked Detective Cars    | 99,315            |
| Police            | Cameras/AED's/Equipment                | 24,700            |
| Fire              | Brush Truck Monitor/Mapping Software   | 9,000             |
| Fire              | Turnout Gear                           | 4,500             |
| Fire              | Machinery & Equipment                  | 50,000            |
| Fire              | SCBA Equipment                         | 30,000            |
| Ambulance         | IV Pumps                               | 12,000            |
| Building Services | Computers & Equipment                  | 8,600             |
| Street            | Dump Trucks                            | 220,000           |
| Street            | Electrical - Building                  | 15,000            |
| Street            | Railroad Crossing & Other Improvements | 8,000             |
| Cemetery          | Tractor/Mower                          | 12,500            |
| Mosquito Control  | ULV Mosquito Sprayer                   | 10,000            |
| Forestry          | Chain Saw                              | 750               |
|                   | <b>GENERAL FUND TOTAL</b>              | <b>\$ 598,865</b> |

**SPECIAL REVENUE FUNDS**

|                         |                                       |                   |
|-------------------------|---------------------------------------|-------------------|
| <b>201</b>              | <b>PARK &amp; RECREATION FUND</b>     |                   |
| Supervision             | Computers                             | \$ 1,500          |
| Recreation Programs     | Computers                             | 1,500             |
| Recreation Programs     | Portable Horseshoe Courts             | 500               |
| Recreation Programs     | Display Board for Disc Golf Course    | 800               |
| Recreation Programs     | Trailer                               | 3,500             |
| Recreation Programs     | Replace Baseball/Softball Equipment   | 2,000             |
| Recreation Programs     | Replace Hockey Equipment              | 2,700             |
| Recreation Programs     | Volleyball Standards                  | 5,500             |
| Recreation Programs     | Paddle Boats                          | 3,800             |
| Golf Course             | Greens Mower                          | 33,000            |
| Golf Course             | Utility Vehicles                      | 31,500            |
| Golf Course             | Bunker Rake                           | 16,500            |
| Golf Course             | Debris Blower                         | 7,900             |
| Golf Course             | Club Car Range Picker Cart            | 7,800             |
| Golf Course             | Clubhouse Improvements                | 7,600             |
| Family Aquatic Center   | Mower                                 | 9,000             |
| Family Aquatic Center   | Tubes                                 | 2,000             |
| Family Aquatic Center   | Refurbish slides & Additional Slide   | 30,000            |
| Koch Complex            | Outfield Netting                      | 3,000             |
| Zoo                     | Computer/Printer                      | 1,500             |
| Zoo                     | Truck                                 | 24,000            |
| Zoo                     | Fence Replacement                     | 10,000            |
| Zoo                     | Zoo Animals                           | 7,000             |
| Ice Arena/Expo Building | Ice Edger                             | 2,600             |
| Park System             | 4 Wheeler w/Sprayer                   | 6,500             |
| Park System             | Snow Blower                           | 3,000             |
| Park System             | Mower and Weed Whip                   | 2,100             |
| Park System             | Anza Soccer Fencing                   | 20,000            |
| Park System             | Picnic Tables                         | 5,000             |
| Park System             | Playground Equipment                  | 5,000             |
| City Park & Camping     | Mower/Trimmers                        | 425               |
|                         | <b>PARK AND RECREATION FUND TOTAL</b> | <b>\$ 257,225</b> |

**CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2014 (cont.)**

| <b>DEPARTMENT</b>                      | <b>DESCRIPTION</b>                                | <b>2014</b>         |
|--|---|---------------------|
| <b>204</b>                             | <b>WATERTOWN COMMUNITY RECREATION CENTER FUND</b> |                     |
| WCRC                                   | Fitness Equipment                                 | \$ 42,000           |
| WCRC                                   | Pool - Doors                                      | 2,000               |
| WCRC                                   | Sauna   | 2,600               |
|  | <b>WCRC FUND TOTAL</b>                            | <b>\$ 46,600</b>    |
| <b>212</b>                             | <b>CAPITAL IMPROVEMENT SALES TAX FUND</b>         |                     |
| Mayor                                  | Multipurpose Facility                             | \$ 700,000          |
| Mayor                                  | H20-20 Committee Study                            | 100,000             |
| Mayor                                  | Senior Citizens Center                            | 5,000               |
| Information Technology                 | Fiber Optic Infrastructure                        | 25,000              |
| Engineering                            | Comprehensive Land Use Plan                       | 20,000              |
| Public Safety                          | Brush Truck - Fire                                | 104,000             |
| Public Safety                          | Training Center - Fire                            | 20,000              |
| Street System Improvements             | Sidewalk, Curb & Gutter Program                   | 150,000             |
| Street System Improvements             | Milling & Overlay Annual Program                  | 800,000             |
| Street System Improvements             | Traffic Signal Improvements                       | 60,000              |
| Street System Improvements             | Industrial Park/Economic Development Projects     | 75,000              |
| Street System Improvements             | Seal Coating/Crack Sealing                        | 350,000             |
| Street System Improvements             | 1st Ave N Railroad Crossing Closing               | 400,000             |
| Street System Improvements             | Paving N Half East of 19th St                     | 408,000             |
| Street System Improvements             | South Broadway Bridge Replacement                 | 1,286,000           |
| Street System Improvements             | Extend 11th St. N from 14th Ave to 18th Ave       | 350,000             |
| Street System Improvements             | Uptown Parking Lot/Alley Improvements             | 100,000             |
| Storm Sewer/Flood Control Improvements | Misc. Storm Sewer Projects                        | 100,000             |
| Storm Sewer/Flood Control Improvements | Storm Water Comprehensive Plan Update             | 25,000              |
| Storm Sewer/Flood Control Improvements | 5th Ave NW Storm Sewer                            | 200,000             |
| Storm Sewer/Flood Control Improvements | 11th St. E Storm Sewer & Roby Floodway Channel    | 150,000             |
| Cemetery                               | Asphalt Paving                                    | 25,000              |
| Golf Course                            | Course Renovations                                | 1,158,000           |
| Auditorium                             | Armorty Renovations                               | 51,100              |
| Park System                            | Softball Complex Engineering/Construction         | 100,000             |
| Park System                            | Recreational Trail Expansion                      | 175,000             |
| City Park & Camping                    | Beachfront Lighting                               | 68,000              |
| City Park & Camping                    | Beachfront Irrigation                             | 10,000              |
| Zoo                                    | Animal Care Building/Lemur Exhibit                | 600,000             |
| Zoo                                    | Fencing - Cat Area                                | 165,000             |
| Forestry                               | Boulevard Trees                                   | 12,000              |
| WCRC                                   | Air Handling Unit                                 | 20,000              |
|  | <b>CAPITAL IMPROVEMENT SALES TAX FUND TOTAL</b>   | <b>\$ 7,812,100</b> |
| <b>214</b>                             | <b>E-911 DISPATCH CENTER</b>                      |                     |
| E-911                                  | Headsets/PTT Adaptors                             | \$ 2,200            |
| E-911                                  | Office Chairs                                     | 2,900               |
|  | <b>E-911 DISPATCH CENTER FUND TOTAL</b>           | <b>\$ 5,100</b>     |
| <b>226</b>                             | <b>LIBRARY FINES FUND</b>                         |                     |
| Library                                | Computers   | \$ 4,000            |
| Library                                | Materials Budget - Books                          | 100,000             |
| Library                                | Printer   | 600                 |
| Library                                | Shelving  | 1,500               |
| Library                                | Monitors  | 800                 |
| Library                                | Security Cameras                                  | 10,000              |
| Library                                | Digital Recorder                                  | 6,000               |
| Library                                | Shades  | 5,600               |
|  | <b>LIBRARY FINES FUND TOTAL</b>                   | <b>\$ 128,500</b>   |
| <b>272</b>                             | <b>URBAN RENEWAL FUND</b>                         |                     |
| Urban Renewal                          | Uptown Project                                    | \$ 3,500            |
|  | <b>URBAN RENEWAL FUND TOTAL</b>                   | <b>\$ 3,500</b>     |
|  | <b>TOTAL SPECIAL REVENUE FUNDS</b>                | <b>\$ 8,253,025</b> |

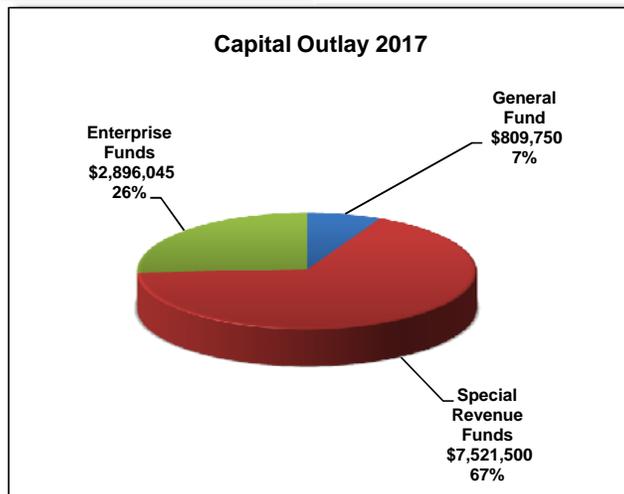
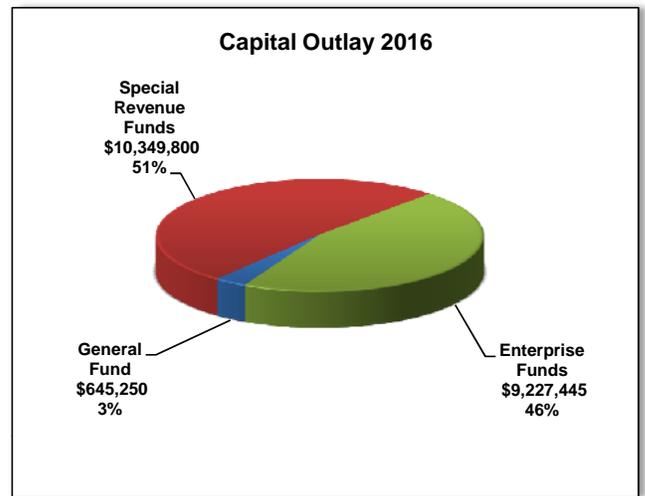
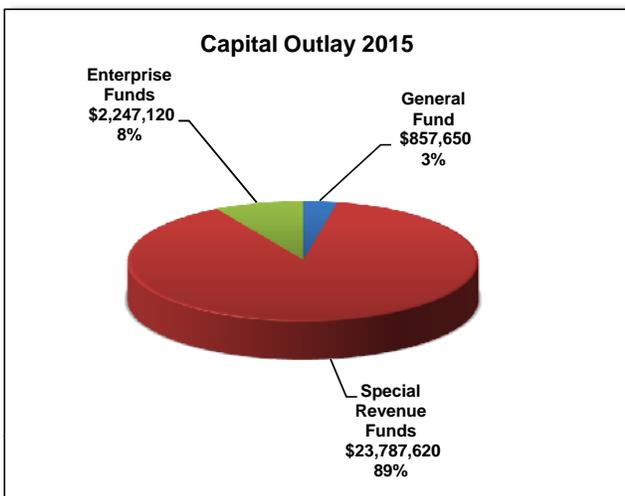
**CAPITAL OUTLAY BUDGET FOR ALL FUNDS  
FISCAL YEAR 2014 (cont.)**

**ENTERPRISE FUNDS**

| <b>DEPARTMENT</b>              | <b>DESCRIPTION</b>                            | <b>2014</b>          |
|--------------------------------|---|----------------------|
| <b>604</b>                     | <b>SEWER FUND</b>                             |                      |
| Collection Division            | Television Trailer                            | \$ 135,000           |
| Collection Division            | Printer                                       | 475                  |
| Collection System Improvements | Master Plan/Rehab TBD                         | 350,000              |
| Wastewater Treatment Facility  | Replace Printers & Computers                  | 1,500                |
| Wastewater Treatment Facility  | Sodium Hydroxide Storage Addition             | 30,800               |
| Laboratory                     | Replace Printers & Computers                  | 1,550                |
| Laboratory                     | Autoclave                                     | 7,300                |
|                                | <b>WASTE WATER TREATMENT PLANT FUND TOTAL</b> | <b>\$ 526,625</b>    |
| <b>605</b>                     | <b>SOLID WASTE FUND</b>                       |                      |
| Collection                     | Refuse Containers - 300/450 Gallon            | \$ 16,200            |
| Collection                     | Refuse Carts (95 Gallon)                      | 20,800               |
| Disposal                       | Copier  | 5,000                |
| Disposal                       | Loader  | 175,000              |
| Disposal                       | Landfill Scale                                | 107,500              |
| Disposal                       | Tier II Air Assessment                        | 30,000               |
| Disposal                       | Landfill Gas Utilization Project              | 45,000               |
| Recycling                      | Automated Grass Containers                    | 13,000               |
| Recycling                      | Compost Pad Maintenance                       | 105,000              |
|                                | <b>SOLID WASTE FUND TOTAL</b>                 | <b>\$ 517,500</b>    |
| <b>606</b>                     | <b>AIRPORT FUND</b>                           |                      |
| Airport                        | De-icing Truck                                | \$ 220,000           |
| Airport                        | Airport Analysis and Marketing Study          | 30,000               |
| Airport                        | Replace 2001 AARF Truck                       | 750,000              |
| Airport                        | Replace Aircraft Hangar Clamshell Door        | 120,000              |
| Airport                        | Fuel Farm Modification Project                | 60,000               |
|                                | <b>AIRPORT FUND TOTAL</b>                     | <b>\$ 1,180,000</b>  |
|                                | <b>TOTAL ENTERPRISE FUNDS</b>                 | <b>\$ 2,224,125</b>  |
|                                | <b>TOTAL ALL FUNDS</b>                        | <b>\$ 11,076,015</b> |

**CAPITAL OUTLAY PLAN SUMMARY  
FISCAL YEARS 2015-2017**

| <b>FUND TYPE</b>      | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          |
|-----------------------|----------------------|----------------------|----------------------|
| General Fund          | \$ 857,650           | \$ 645,250           | \$ 809,750           |
| Special Revenue Funds | \$ 23,787,620        | \$ 10,349,800        | \$ 7,521,500         |
| Enterprise Funds      | \$ 2,247,120         | \$ 9,227,445         | \$ 2,896,045         |
| All Funds             | <u>\$ 26,892,390</u> | <u>\$ 20,222,495</u> | <u>\$ 11,227,295</u> |



**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2015-2017**

| <b>DEPARTMENT</b>   | <b>DESCRIPTION</b>                     | <b>2015</b>       | <b>2016</b>       | <b>2017</b>       |
|---------------------|--|-------------------|-------------------|-------------------|
| <b>101</b>          | <b>GENERAL FUND</b>                    |                   |                   |                   |
| Finance             | Computers                              | \$ 1,500          | \$ 1,800          | \$ 6,400          |
| Finance             | Computer File Server                   | 8,000             | -                 | -                 |
| Engineering         | Computer                               | 5,000             | -                 | -                 |
| Engineering         | Color Plotter                          | -                 | -                 | 13,000            |
| Engineering         | Total Station                          | 12,000            | -                 | -                 |
| Engineering         | Computer Server for GIS                | -                 | -                 | 9,000             |
| Police              | Computers                              | 3,000             | 3,000             | 3,000             |
| Police              | Network Equipment                      | 2,000             | -                 | -                 |
| Police              | Patrol Cars                            | 131,500           | 132,000           | 132,000           |
| Police              | Accident Recon/Crime Scene Equip       | -                 | 3,000             | -                 |
| Police              | Firearms                               | -                 | -                 | 51,000            |
| Police              | AED's                                  | 6,300             | -                 | 8,400             |
| Police              | In-Car Computers                       | 26,000            | -                 | -                 |
| Police              | Portable Radios                        | 41,000            | 41,000            | 41,000            |
| Police              | IP Based Cameras                       | 10,000            | 15,000            | -                 |
| Fire                | Thermal Imaging Camera                 | 12,000            | -                 | -                 |
| Fire                | Foam Trailer                           | -                 | -                 | 40,000            |
| Fire                | Turnout Gear                           | 5,000             | 5,200             | 5,200             |
| Fire                | Ventilation Equipment                  | 6,000             | -                 | -                 |
| Fire                | Command Vehicles                       | 16,000            | 16,000            | -                 |
| Fire                | SCBA Equipment                         | -                 | -                 | 20,000            |
| Fire                | Mapping Software                       | 20,000            | -                 | -                 |
| Fire                | Computers                              | -                 | 4,000             | -                 |
| Ambulance           | CPR Equipment                          | 13,000            | 13,000            | -                 |
| Ambulance           | Stair Chairs                           | 6,000             | -                 | -                 |
| Ambulance           | Power Cot                              | -                 | 16,000            | -                 |
| Ambulance           | Lifepacks                              | 47,000            | -                 | -                 |
| Street              | Dump Truck                             | -                 | 180,000           | -                 |
| Street              | Pickup                                 | -                 | 44,000            | -                 |
| Street              | Snow Box Insert                        | 13,000            | -                 | -                 |
| Street              | Sanders/Salt Spreaders                 | 11,000            | -                 | -                 |
| Street              | Motor Grader                           | 218,000           | -                 | 218,000           |
| Street              | Mower & Tractor                        | 58,000            | -                 | -                 |
| Street              | Railroad Crossing & Other Improvements | 8,000             | 8,000             | 8,000             |
| Street              | Tandem Equipment Trailer               | -                 | -                 | 8,000             |
| Street              | Steel Roller                           | 34,000            | -                 | -                 |
| Cemetery            | Tractor/Mower                          | -                 | 13,500            | -                 |
| Cemetery            | Backhoe                                | -                 | -                 | 75,000            |
| Cemetery            | Utility Vehicle                        | 9,500             | -                 | -                 |
| Cemetery            | Trimmers                               | 850               | -                 | -                 |
| Mosquito Control    | Pickup                                 | -                 | -                 | 28,000            |
| Forestry            | Chain Saw                              | 1,000             | 750               | 750               |
| Forestry            | Chipper                                | 28,000            | -                 | -                 |
| Forestry            | Stumper                                | -                 | -                 | 30,000            |
| Forestry            | Pickup                                 | -                 | 26,000            | -                 |
| Library             | Book Budget                            | 103,000           | 106,000           | 109,000           |
| Building Services   | Computers                              | 2,000             | 2,000             | 4,000             |
| Building Services   | Vehicle                                | -                 | 15,000            | -                 |
|                     | <b>GENERAL FUND TOTAL</b>              | <b>\$ 857,650</b> | <b>\$ 645,250</b> | <b>\$ 809,750</b> |
| <b>201</b>          | <b>PARK AND RECREATION FUND</b>        |                   |                   |                   |
| Supervision         | Computer                               | \$ 1,500          | \$ 1,500          | \$ 1,500          |
| Recreation Programs | Canoes                                 | -                 | -                 | 5,000             |
| Recreation Programs | Pitching Machines                      | -                 | -                 | 4,500             |
| Recreation Programs | Vehicle                                | 20,000            | -                 | -                 |

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2015-2017 (cont.)**

| <b>DEPARTMENT</b>         | <b>DESCRIPTION</b>                                | <b>2015</b>       | <b>2016</b>       | <b>2017</b>       |
|---------------------------|---|-------------------|-------------------|-------------------|
| <b>201</b>                | <b>PARK AND RECREATION FUND CONT</b>              |                   |                   |                   |
| Recreation Programs       | Replacement Baseball/Softball Equipment           | \$ 2,000          | \$ 2,000          | \$ 2,000          |
| Recreation Programs       | Comptuer  | -                 | 1,500             | -                 |
| Recreation Programs       | Replacement Initiation Hockey Equipment           | -                 | 2,700             | -                 |
| Golf Course               | Mowers  | 66,000            | 48,000            | 66,000            |
| Golf Course               | Utility Vehicle                                   | 9,500             | 10,000            | 24,000            |
| Golf Course               | Reel Grinder                                      | -                 | 26,000            | -                 |
| Golf Course               | Bedknife Grinder                                  | -                 | 18,000            | -                 |
| Golf Course               | Clubhouse Improvements                            | 4,000             | 3,000             | 2,000             |
| Golf Course               | Fertilizer Spreader                               | 6,000             | -                 | -                 |
| Golf Course               | Greens Topdresser                                 | -                 | 20,000            | -                 |
| Golf Course               | Greens Aerator                                    | -                 | -                 | 22,000            |
| Golf Course               | Ball Picker                                       | -                 | -                 | 7,000             |
| Golf Course               | Tractor   | 30,000            | -                 | -                 |
| Family Aquatic Center     | Deck Furniture                                    | 7,500             | -                 | 7,500             |
| Family Aquatic Center     | Tubes (50) for Lazy River                         | -                 | 2,000             | -                 |
| Family Aquatic Center     | Front Equipment                                   | -                 | 1,500             | -                 |
| Baseball/Softball Complex | Outfield Fencing                                  | 10,000            | -                 | -                 |
| Auditorium                | Tables and Chairs                                 | -                 | 7,000             | -                 |
| Auditorium                | Carpet  | 4,000             | -                 | -                 |
| Zoo                       | Animals   | 10,000            | 5,000             | 7,000             |
| Zoo                       | Computer/Printer                                  | -                 | 3,000             | -                 |
| Zoo                       | Copier  | -                 | 3,000             | -                 |
| Zoo                       | 2 way Radios                                      | 2,200             | -                 | -                 |
| Zoo                       | Trackless Train                                   | -                 | 65,000            | -                 |
| Zoo                       | Skid Steer Loader                                 | -                 | 40,000            | -                 |
| Zoo                       | Passenger Van                                     | -                 | 25,000            | -                 |
| Zoo                       | Utility Vehicle                                   | -                 | -                 | 7,500             |
| Ice Arena/Expo Building   | Ice Resurfacer                                    | -                 | -                 | 80,000            |
| Parks System              | Mower   | -                 | 60,000            | -                 |
| Parks System              | Truck   | 20,000            | -                 | -                 |
| Parks System              | TRactor   | -                 | -                 | 25,000            |
| Parks System              | Portable Bleachers                                | 20,000            | -                 | -                 |
| Parks System              | Skate Park Ramp Replacement                       | -                 | -                 | 35,000            |
|                           | <b>PARK AND RECREATION FUND TOTAL</b>             | <b>\$ 212,700</b> | <b>\$ 344,200</b> | <b>\$ 296,000</b> |
| <b>204</b>                | <b>WATERTOWN COMMUNITY RECREATION CENTER FUND</b> |                   |                   |                   |
| WCRC                      | Fitness Equipment                                 | \$ 44,000         | \$ 48,000         | \$ 48,000         |
|                           | <b>WCRC FUND TOTAL</b>                            | <b>\$ 44,000</b>  | <b>\$ 48,000</b>  | <b>\$ 48,000</b>  |
| <b>212</b>                | <b>CAPITAL IMPROVEMENT SALES TAX FUND</b>         |                   |                   |                   |
| Mayor                     | Multipurpose Facility - Land and Architect        | \$ 15,000,000     | \$ -              | \$ -              |
| Information Technolgy     | Fiber Optic Infrastructure                        | 25,000            | 25,000            | 25,000            |
| Information Technolgy     | Document Management                               | 35,000            | -                 | -                 |
| Police                    | Indoor/Outdoor Gun Range                          | -                 | 1,500,000         | -                 |
| Fire                      | Rescue Pumper                                     | 530,000           | -                 | -                 |
| Fire                      | Tender Truck                                      | -                 | 215,000           | -                 |
| Fire                      | Burn Tower  | -                 | 525,000           | -                 |
| Ambulance                 | Ambulance   | 215,000           | -                 | 223,000           |
| Engineering               | GIS Implementation                                | 10,000            | -                 | 10,000            |
| Engineering               | Pictometry Update                                 | -                 | 42,000            | -                 |
| Street Sys Improvements   | Milling & Overlay Program                         | 800,000           | 800,000           | 800,000           |
| Street Sys Improvements   | Sidewalk, Curb & Gutter Program                   | 325,000           | 325,000           | 275,000           |

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2015-2017 (cont.)**

**SPECIAL REVENUE FUNDS CONT.**

| <b>DEPARTMENT</b>        | <b>DESCRIPTION</b>                             | <b>2015</b>          | <b>2016</b>         | <b>2017</b>         |
|--------------------------|--|----------------------|---------------------|---------------------|
| <b>212</b>               | <b>CAPITAL IMPROVEMENT SALES TAX FUND CONT</b> |                      |                     |                     |
| Street Sys Improvements  | Traffic Signal Improvements                    | \$ 60,000            | \$ 60,000           | \$ 60,000           |
| Street Sys Improvements  | Uptown Alley & Parking Lot Improv.             | 100,000              | 100,000             | 100,000             |
| Street Sys Improvements  | Seal Coating/Crack Sealing                     | 270,000              | 270,000             | 270,000             |
| Street Sys Improvements  | Paving of Existing Gravel Streets              | 300,000              | -                   | 300,000             |
| Street Sys Improvements  | Reconstruct from Hwy 212 to 1st Ave NE         | 930,000              | -                   | -                   |
| Street Sys Improvements  | 4th St. NE from 1st Ave N to Hwy 81            | -                    | 200,000             | -                   |
| Street Sys Improvements  | Reconstruct from 3rd St W to 11 St E           | -                    | 1,425,000           | -                   |
| Street Sys Improvements  | 14th Ave. N from 11th St. to 19th St.          | -                    | -                   | 1,320,000           |
| Street Sys Improvements  | Industrial Park/Economic Dev.                  | 75,000               | 75,000              | 100,000             |
| Street Sys Improvements  | 19th St. E Reconstruction/Urban Section        | 915,000              | -                   | -                   |
| Storm Sewer Improvements | Land Acquisition                               | -                    | 200,000             | -                   |
| Storm Sewer Improvements | Misc. Storm Sewer Projects                     | 100,000              | 100,000             | 100,000             |
| Storm Sewer Improvements | Big Sioux River Flood Control                  | -                    | 100,000             | -                   |
| Storm Sewer Improvements | Sump Pump Drainage Improvements                | -                    | -                   | 50,000              |
| Storm Sewer Improvements | Highland Blvd. Storm Sewer - Phase 1           | -                    | -                   | 400,000             |
| Storm Sewer Improvements | 11th St. E Storm Sewer & Roby Floodway         | 200,000              | -                   | -                   |
| Storm Sewer Improvements | 10th Ave. Detention Pond Improv.               | -                    | 100,000             | -                   |
| Storm Sewer Improvements | 19th St E Storm Sewer                          | 200,000              | -                   | -                   |
| Golf Course              | Course Renovations                             | 100,000              | 100,000             | 100,000             |
| Family Aquatic Center    | Wave Pool                                      | -                    | -                   | 1,640,000           |
| Family Aquatic Center    | Adult Area/Spa/Lounge                          | -                    | 200,000             | -                   |
| Family Aquatic Center    | Play Features                                  | -                    | -                   | 18,000              |
| Family Aquatic Center    | Refurbish Slides                               | -                    | 230,000             | -                   |
| Zoo                      | Fence Replacement                              | 67,020               | -                   | -                   |
| Zoo                      | Service Building/Lemur Exhibit                 | 60,000               | -                   | -                   |
| Zoo                      | Overlay Parking Lot                            | 55,000               | -                   | -                   |
| Zoo                      | Walkway repairs/improvements                   | 350,000              | -                   | -                   |
| Zoo                      | Picnic Shelter Relocation/Improvements         | -                    | 75,000              | -                   |
| Zoo                      | Additional Parking                             | -                    | 50,000              | -                   |
| Zoo                      | Penquin Exhibit                                | -                    | -                   | 610,000             |
| Zoo                      | Vistors Services Area Expansion                | -                    | 75,000              | -                   |
| Parks System             | Recreational Trail Expansion                   | 175,000              | 500,000             | 500,000             |
| Parks System             | Park Sidewalk/Walkway Program                  | 25,000               | -                   | -                   |
| Parks System             | Softball Complex                               | 2,500,000            | 2,500,000           | -                   |
| Parks System             | Derby Downs Clubhouse Improvements             | -                    | 50,000              | -                   |
| City Park & Camping      | Picnic Pavilion                                | -                    | -                   | 200,000             |
| City Park & Camping      | Sewer Hookups                                  | -                    | 15,000              | -                   |
| Forestry                 | Boulevard Trees                                | 12,000               | 12,000              | 14,000              |
|                          | <b>CAPITAL IMPROVEMENT FUND TOTAL</b>          | <b>\$ 23,434,020</b> | <b>\$ 9,869,000</b> | <b>\$ 7,115,000</b> |
| <b>214</b>               | <b>E-911 DISPATCH CENTER</b>                   |                      |                     |                     |
| E-911                    | QA Software for EMD, EFD, and EPD              | \$ 60,000            | \$ 30,000           | \$ 50,000           |
| E-911                    | CAD Workstations (4)                           | 8,000                | -                   | -                   |
| E-911                    | PTT Adaptors                                   | -                    | 1,200               | -                   |
| E-911                    | Computer Monitors                              | 3,000                | -                   | -                   |
| E-911                    | Headsets                                       | -                    | -                   | 1,000               |
|                          |  | <b>\$ 71,000</b>     | <b>\$ 31,200</b>    | <b>\$ 51,000</b>    |
| <b>226</b>               | <b>LIBRARY FINES FUND</b>                      |                      |                     |                     |
| Library                  | Computer Equipment                             | \$ 3,800             | \$ 8,800            | \$ 8,800            |
| Library                  | Firewalls                                      | -                    | 1,600               | -                   |
| Library                  | Wireless Access Points                         | -                    | -                   | 1,400               |
| Library                  | Server   | -                    | 12,000              | -                   |

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2015-2017 (cont.)**

| <b>DEPARTMENT</b>             | <b>DESCRIPTION</b>                       | <b>2015</b>   | <b>2016</b>   | <b>2017</b>  |
|-------------------------------|--|---------------|---------------|--------------|
| <b>226</b>                    | <b>LIBRARY FINES FUND CONT</b>           |               |               |              |
| Library                       | 48G Switch                               | -             | -             | 800          |
| Library                       | 24G Switch                               | -             | -             | 500          |
| Library                       | Microfilm Reader                         | 10,000        | -             | -            |
| Library                       | Copier                                   | 6,000         | -             | -            |
| Library                       | Software                                 | -             | 5,000         | -            |
| Library                       | Vend Unit                                | 6,100         | -             | -            |
|                               | <b>LIBRARY FINES FUND TOTAL</b>          | \$ 25,900     | \$ 27,400     | \$ 11,500    |
| <b>273</b>                    | <b>SIOUX RIVER WATERSHED PROJECT</b>     |               |               |              |
| Sioux River Watershed         | Pickup                                   | \$ -          | \$ 30,000     | \$ -         |
|                               | <b>WATERSHED PROJECT TOTAL</b>           | \$ -          | \$ 30,000     | \$ -         |
|                               | <b>SPECIAL REVENUE TOTAL</b>             | \$ 23,787,620 | \$ 10,349,800 | \$ 7,521,500 |
| <b>ENTERPRISE FUNDS</b>       |  |               |               |              |
| <b>604</b>                    | <b>SEWER FUND</b>                        |               |               |              |
| Collection                    | Computer/Equipment                       | \$ 1,200      | \$ -          | \$ -         |
| Collection                    | Software                                 | -             | 750           | -            |
| Collection                    | Air Compressor                           | -             | 18,575        | -            |
| Collection                    | Confined Space Entry Equipment           | -             | -             | 5,700        |
| Collection                    | Flow Meter                               | -             | -             | 4,175        |
| Collection                    | Tandem Trailer                           | -             | -             | 4,500        |
| Collection                    | Portable Generator                       | 2,500         | -             | -            |
| Collection                    | Jetter                                   | -             | 300,000       | -            |
| Sewer Treatment Facility      | Software                                 | \$ -          | \$ 750        | \$ -         |
| Sewer Treatment Facility      | Printer/Copier                           | -             | 975           | -            |
| Sewer Treatment Facility      | Trickling Filter Sampler                 | -             | -             | 5,550        |
| Sewer Treatment Facility      | RAS Sampler                              | -             | -             | 5,550        |
| Sewer Treatment Facility      | Computer                                 | 1,200         | 1,200         | -            |
| Sewer Treatment Facility      | Portable DO Meters                       | 500           | -             | -            |
| Sewer Treatment Facility      | Pickup w/Snow Plow                       | -             | 35,000        | 35,000       |
| Sewer Treatment Facility      | Confined Space Entry Equipment           | -             | -             | 5,700        |
| Sewer Treatment Facility      | Effluent Flow Meters                     | -             | -             | 5,430        |
| Sewer Treatment Facility      | Aeration Basin DO Meter                  | -             | -             | 7,925        |
| Sewer Treatment Facility      | Plant Improvements                       | 11,500        | -             | -            |
| Sewer Treatment Facility      | Admin Building Flooring Replacement      | 19,000        | -             | -            |
| Sewer Treatment Facility      | Sodium Hydroxide Storage Addition        | 400,780       | -             | -            |
| Sewer Treatment Facility      | Effluent DO Meter                        | -             | -             | 3,000        |
| Sewer Treatment Facility      | Portable PH Meter                        | -             | 750           | -            |
| Sewer Treatment Facility      | Mower                                    | -             | 13,500        | -            |
| Industrial Pretreatment Prog. | Computer                                 | 900           | -             | -            |
| Industrial Pretreatment Prog. | Portable Meter                           | -             | -             | 4,175        |
| Industrial Pretreatment Prog. | Portable Sampler                         | -             | -             | 3,350        |
| Industrial Pretreatment Prog. | Astro Van                                | -             | 25,000        | -            |
| Coll System Improvements      | Sanitary Sewer Rehab - TBD               | 325,000       | -             | 300,000      |
| Coll System Improvements      | North Highway 81 Lift Station/Force Main | -             | 290,000       | -            |
| Laboratory                    | Computer/Equipment                       | 700           | 1,200         | -            |
| Laboratory                    | Bench top Dissolved Oxygen Probe         | 550           | 550           | -            |
| Laboratory                    | Ammonia Distillation Units (2) (2005)    | 8,200         | -             | -            |
| Laboratory                    | Refrigerator                             | -             | -             | 550          |
| Laboratory                    | Dishwasher                               | 7,000         | -             | -            |
| Laboratory                    | Bench top pH Meter                       | 750           | -             | -            |
| Laboratory                    | Coliform Water Bath (2) (2003)           | -             | 2,600         | -            |
| Laboratory                    | Drying Oven                              | -             | -             | 3,500        |
|                               | <b>SEWER FUND TOTAL</b>                  | \$ 779,780    | \$ 690,850    | \$ 394,105   |

**CAPITAL OUTLAY PLAN FOR ALL FUNDS  
FISCAL YEARS 2015-2017 (cont.)**

| <b>DEPARTMENT</b> | <b>DESCRIPTION</b>                   | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          |
|-------------------|--------------------------------------|----------------------|----------------------|----------------------|
| <b>605</b>        | <b>SOLID WASTE FUND</b>              |                      |                      |                      |
| Collection        | Refuse Carts                         | \$ 20,800            | \$ 20,800            | \$ 20,800            |
| Collection        | Refuse Containers                    | 11,140               | 11,140               | 11,140               |
| Collection        | Automated Trucks                     | -                    | 496,000              | -                    |
| Collection        | Pickup w/Snow Plow                   | 35,000               | -                    | -                    |
| Disposal          | Computer                             | -                    | 1,200                | -                    |
| Disposal          | Riding Mower                         | 5,100                | -                    | -                    |
| Disposal          | Snow Boxes                           | 26,400               | -                    | -                    |
| Disposal          | Landfill Gas Utilization Project     | -                    | 1,696,300            | -                    |
| Disposal          | 13 yard Rolloff Dumpsters            | -                    | 21,000               | -                    |
| Disposal          | Pickup w/Snow Plow                   | -                    | 35,000               | -                    |
| Disposal          | Cell #6 Design/Construction          | -                    | 90,255               | 1,083,100            |
| Disposal          | Compactor                            | 565,000              | -                    | -                    |
| Disposal          | Loader                               | 175,000              | -                    | -                    |
| Recycling         | Automated Recycling Truck            | 248,000              | -                    | -                    |
| Recycling         | Tanker Truck                         | 68,000               | -                    | -                    |
| Recycling         | Automated Grass Containers           | 13,000               | 13,000               | 13,000               |
| Recycling         | Automated Recycling Containers       | 3,900                | 3,900                | 3,900                |
|                   | <b>SOLID WASTE TOTAL</b>             | <b>\$ 1,171,340</b>  | <b>\$ 2,388,595</b>  | <b>\$ 1,131,940</b>  |
| <b>606</b>        | <b>AIRPORT FUND</b>                  |                      |                      |                      |
| Airport           | Mower                                | \$ 35,000            | \$ -                 | \$ 20,000            |
| Airport           | Scissor Lift                         | -                    | 18,000               | -                    |
| Airport           | Vehicle Tires                        | 15,000               | -                    | 15,000               |
| Airport           | Pickup                               | -                    | -                    | 35,000               |
| Airport           | Snow Plow Replacement                | -                    | -                    | 350,000              |
| Airport           | Airport Analysis and Marketing Study | 30,000               | -                    | -                    |
| Airport           | Wildlife Hazard Study                | 100,000              | -                    | -                    |
| Airport           | Runway Reconstruction                | 100,000              | 6,000,000            | -                    |
| Airport           | Snow Removal Building - Doors        | -                    | 30,000               | -                    |
| Airport           | Construct RPZ Fence                  | -                    | 100,000              | -                    |
| Airport           | HVAC System in Equipment Building    | 16,000               | -                    | -                    |
| Airport           | Terminal Ramp Reconstruction         | -                    | -                    | 100,000              |
| Airport           | Snow Blower/Broom Truck (AIP)        | -                    | -                    | 850,000              |
|                   | <b>AIRPORT FUND TOTAL</b>            | <b>\$ 296,000</b>    | <b>\$ 6,148,000</b>  | <b>\$ 1,370,000</b>  |
|                   | <b>ENTERPRISE FUND TOTAL</b>         | <b>\$ 2,247,120</b>  | <b>\$ 9,227,445</b>  | <b>\$ 2,896,045</b>  |
|                   | <b>TOTAL OF ALL FUNDS</b>            | <b>\$ 26,892,390</b> | <b>\$ 20,222,495</b> | <b>\$ 11,227,295</b> |



## Debt Limitation and Long Term Debt

The South Dakota State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the State Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, such as voter approval, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity (surcharge debt). The table on the following page summarizes the legal debt limit and available debt capacity for the City as of December 31, 2013. As indicated on this table, the City has available unrestricted debt capacity of \$51,751,055 and available water/sewer debt capacity of \$133,498,089. The City has \$4,115,000 in outstanding general obligation bonds as of December 31, 2013, issued in 2002 for the purpose of financing construction of the Event Center. In addition, as of that same date, the City will have outstanding \$6,905,000 in Sales Tax Revenue Bonds and \$3,977,989 in SRF Loans applicable to the 5% debt limit.

The significant available debt capacity places the City in a remarkably good position to move forward and grow well into the future. Present debt service requirements are easily accommodated within existing revenue streams 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.

The Event Center General Obligation Bonds, originally rated A1 by Moody's Investor Service, were issued in June 2002 and are insured by Financial Security Assurance, Inc. This 2002 GO Bond was refunded on August 25, 2010 with an advanced refunding. The refunding bonds were rated AA- by Standard & Poor's and are not insured. The 2003 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in October 2003. This Revenue Bond was refunded on March 1, 2012 with a current refunding. The refunded bonds were rated A+ by Standard and Poor's and are not insured. The 2004 Sales Tax Revenue Bonds, rated A2 by Moody's Investor Services, were issued in September 2004. This Revenue Bond was refunded on March 1, 2012 with an advanced refunding. The refunded bonds were rated A+ by Standard and Poor's and are not insured. The 2006 Sales Tax Revenue Bonds were issued in April 2006 and are insured by Ambac Assurance Corporation. Moody's Investor Services rated the 2006 Sales Tax Revenue Bonds as A2.

**City of Watertown**  
**Computation of Legal Debt Limit and Available Debt Capacity**  
**December 31, 2013**

|  | Surcharge<br>Debt       | Debt Capacity<br>at 5%<br>(Unrestricted) | Additional 10%<br>Debt Capacity<br>(Water/Sewer) |
|--|-------------------------|--|--|
| 2013 Assessed Value  | <u>\$ 1,334,980,885</u> |  |  |
| Maximum Debt Capacity:   | N/A                     | \$ 66,749,044                            | \$ 133,498,089                                   |
| Existing Bonds:  |                         |  |  |
| GO Bonds (Event Center; 3.0 - 5.15% interest)                        |                         | 4,115,000                                |  |
| SRF Loan No.3 (Wastewater Revenues; 5.25% interest)                  | 580,426                 |  |  |
| SRF Loan No.5 (Wastewater Revenues; 3.5% interest)                   | 1,403,397               |  |  |
| SRF Loan No.6 (Second Penny Sales Tax Revenues;<br>2.25% interest)   |                         | 944,595                                  |  |
| SRF Loan No. 7 (Wastewater Revenues; 2.25% interest)                 | 648,634                 |  |  |
| SRF Loan No. 8 ( Second Penny Sales Tax Revenues;<br>2.25% interest) |                         | 420,779                                  |  |
| SRF Loan No. 9 (Wastewater Revenues; 3% interest)                    | 9,395,888               |  |  |
| SRF Loan No. 10 (Second Penny Sales Tax Revenues;<br>3% interest)    |                         | 2,431,100                                |  |
| SRF Loan No. 11 (Second Penny Sales Tax Revenues;<br>3% interest)    |                         | 181,515                                  |  |
| SRF Loan Drinking Water (Water Revenue Surcharge;<br>3.25% interest) | 21,307,602              |  |  |
| 2006 Sales Tax Revenue Bonds (3.35%-4.55%)                           |                         | 3,580,000                                |  |
| 2012 Sales Tax Revenue Bonds (0.40%-2.70%)                           |                         | <u>3,325,000</u>                         |  |
| Total Bonded Debt  | <u>33,335,947</u>       | <u>14,997,989</u>                        | -  |
| Other Debt:  |                         |  |  |
| Capital Lease - Fire Truck   | 292,330                 |  |  |
| Capital Lease - Golf Carts   | <u>85,381</u>           |  |  |
| Total Other Debt:  | <u>377,711</u>          | -  | -  |
| Total Debt   | 33,713,658              | 14,997,989                               | -  |
| Available Debt Capacity  | <u>N/A</u>              | <u>\$ 51,751,055</u>                     | <u>\$ 133,498,089</u>                            |

The State Constitution sets two legal debt limits on municipalities. The City has an unrestricted (i.e. for any legally authorized purpose) legal debt limit equal to 5% of the total assessed value of taxable property. In addition, the Constitution permits the City to issue debt for water or sewer improvements in an amount up to 10% of the total assessed value of taxable property. Water or sewer debt that applies against the 10% limit does not apply against the 5% limit. However, certain requirements, including a public vote, must be met in order for water or sewer debt to apply against the 10% limit. Also, revenue bonded indebtedness that is secured by a surcharge on utility charges has been determined not to be debt in determining municipal debt capacity and is referred to above as surcharge debt. In addition, indebtedness where repayment is subject to the annual appropriation process is not debt that falls under the constitutional debt limit. Annual appropriation debt is shown in the "Surcharge Debt" column to indicate that it does not apply against the legal debt limit. The table above summarizes the legal debt limit available and available debt capacity for the City as of December 31, 2013.

Schedule of Debt Service Requirements to Maturity

| Capital Improvement Special Revenue Fund |   |              |  |            |   |            |   |           |  |            |  |
|--|---|--------------|--|------------|---|------------|---|-----------|--|------------|--|
| Fiscal Year                              | 2006 Sales Tax Revenue Bonds<br>(Construct the new Library) |              | 2012 Sales Tax Revenue Bonds<br>(Construct Street/Storm Sewer & Aquatic Cntr.) |            | SRF Loan #6<br>(Storm Sewer Improvement Projects) |            | SRF Loan #8<br>(Storm Sewer Improvement Projects) |           | SRF Loan #10<br>(Storm Sewer improvement projects) |            |  |
|  | Principal   | Interest     | Principal  | Interest   | Principal   | Interest   | Principal   | Interest  | Principal  | Interest   |  |
| 2014                                     | 215,000   | 153,243      | 280,000  | 62,248     | 51,534  | 20,821     | 23,402  | 9,271     | 107,338  | 71,733     |  |
| 2015                                     | 220,000   | 144,858      | 280,000  | 59,727     | 52,703  | 19,651     | 23,933  | 8,740     | 110,595  | 68,476     |  |
| 2016                                     | 230,000   | 136,058      | 280,000  | 56,648     | 53,899  | 18,455     | 24,476  | 8,197     | 113,950  | 65,121     |  |
| 2017                                     | 240,000   | 126,743      | 285,000  | 53,147     | 55,122  | 17,232     | 25,031  | 7,642     | 117,407  | 61,664     |  |
| 2018                                     | 250,000   | 116,903      | 285,000  | 49,158     | 56,372  | 15,982     | 25,599  | 7,074     | 120,969  | 58,102     |  |
| 2019                                     | 260,000   | 106,590      | 295,000  | 44,597     | 57,652  | 14,703     | 26,180  | 6,493     | 124,640  | 54,432     |  |
| 2020                                     | 270,000   | 95,800       | 300,000  | 39,140     | 58,960  | 13,394     | 26,774  | 5,899     | 128,421  | 50,650     |  |
| 2021                                     | 285,000   | 84,460       | 310,000  | 32,990     | 60,298  | 12,057     | 27,382  | 5,291     | 132,317  | 46,754     |  |
| 2022                                     | 295,000   | 72,348       | 310,000  | 26,015     | 61,666  | 10,688     | 28,003  | 4,670     | 136,332  | 42,740     |  |
| 2023                                     | 310,000   | 59,368       | 325,000  | 18,575     | 63,065  | 9,289      | 28,638  | 4,034     | 140,468  | 38,603     |  |
| 2024                                     | 320,000   | 45,728       | 375,000  | 10,125     | 64,496  | 7,858      | 29,288  | 3,385     | 144,730  | 34,342     |  |
| 2025                                     | 335,000   | 31,168       | -  | -          | 65,959  | 6,395      | 29,953  | 2,720     | 149,121  | 29,951     |  |
| 2026                                     | 350,000   | 15,925       | -  | -          | 67,456  | 4,898      | 30,632  | 2,040     | 153,645  | 25,427     |  |
| 2027                                     | -   | -            | -  | -          | 68,987  | 3,368      | 31,327  | 1,345     | 158,306  | 20,765     |  |
| 2028                                     | -   | -            | -  | -          | 70,552  | 1,802      | 32,038  | 635       | 163,109  | 15,962     |  |
| 2029                                     | -   | -            | -  | -          | 35,874  | 303        | 8,123   | 45        | 168,058  | 11,014     |  |
| 2030                                     | -   | -            | -  | -          | -   | -          | -   | -         | 173,156  | 5,915      |  |
| 2031                                     | -   | -            | -  | -          | -   | -          | -   | -         | 88,538   | 997        |  |
| 2032                                     | -   | -            | -  | -          | -   | -          | -   | -         | -  | -          |  |
| 2033                                     | -   | -            | -  | -          | -   | -          | -   | -         | -  | -          |  |
|  | \$ 3,580,000  | \$ 1,189,188 | \$ 3,325,000   | \$ 452,370 | \$ 944,595  | \$ 176,896 | \$ 420,779  | \$ 77,481 | \$ 2,431,100                                       | \$ 702,648 |  |

| Capital Improvement Special Revenue Fund Con't |                                      |           |  |          |  |           | Debt Service Fund                              |            | Total         |              |
|--|--------------------------------------|-----------|--|----------|--|-----------|--|------------|---------------|--------------|
| Fiscal Year                                    | SRF Loan #11<br>(Green Parking Lots) |           | Capital Lease<br>(Purchase Golf Carts) |          | Capital Lease<br>(Purchase Fire Truck) |           | GO Bonds<br>(Build the Watertown Event Center) |            | Principal     | Interest     |
|  | Principal                            | Interest  | Principal                              | Interest | Principal                              | Interest  | Principal                                      | Interest   |               |              |
| 2014   | 7,459                                | 3,629     | 85,381                                 | 3,629    | 68,372                                 | 13,034    | 315,000  | 108,421    | 1,153,486     | 446,029      |
| 2015   | 7,685                                | 5,136     | -                                      | -        | 71,421                                 | 9,986     | 330,000  | 103,730    | 1,096,337     | 420,304      |
| 2016   | 7,918                                | 4,903     | -                                      | -        | 74,605                                 | 6,801     | 350,000  | 97,333     | 1,134,848     | 393,515      |
| 2017   | 8,158                                | 4,662     | -                                      | -        | 77,932                                 | 3,475     | 375,000  | 89,251     | 1,183,650     | 363,816      |
| 2018   | 8,406                                | 4,415     | -                                      | -        | -                                      | -         | 395,000  | 79,710     | 1,141,346     | 331,344      |
| 2019   | 8,661                                | 4,160     | -                                      | -        | -                                      | -         | 410,000  | 68,425     | 1,182,133     | 299,400      |
| 2020   | 8,924                                | 3,897     | -                                      | -        | -                                      | -         | 440,000  | 55,675     | 1,233,079     | 264,455      |
| 2021   | 9,194                                | 3,626     | -                                      | -        | -                                      | -         | 470,000  | 41,790     | 1,294,191     | 226,968      |
| 2022   | 9,474                                | 3,347     | -                                      | -        | -                                      | -         | 500,000  | 26,130     | 1,340,475     | 185,938      |
| 2023   | 9,761                                | 3,060     | -                                      | -        | -                                      | -         | 530,000  | 8,878      | 1,406,932     | 141,806      |
| 2024   | 10,057                               | 2,764     | -                                      | -        | -                                      | -         | -  | -          | 943,571       | 104,202      |
| 2025   | 10,362                               | 2,459     | -                                      | -        | -                                      | -         | -  | -          | 590,395       | 72,693       |
| 2026   | 10,676                               | 2,144     | -                                      | -        | -                                      | -         | -  | -          | 612,409       | 50,434       |
| 2027   | 11,000                               | 1,820     | -                                      | -        | -                                      | -         | -  | -          | 269,620       | 27,298       |
| 2028   | 11,334                               | 1,487     | -                                      | -        | -                                      | -         | -  | -          | 277,033       | 19,886       |
| 2029   | 11,678                               | 1,143     | -                                      | -        | -                                      | -         | -  | -          | 223,733       | 12,505       |
| 2030   | 12,032                               | 789       | -                                      | -        | -                                      | -         | -  | -          | 185,188       | 6,704        |
| 2031   | 12,397                               | 423       | -                                      | -        | -                                      | -         | -  | -          | 100,935       | 1,420        |
| 2032   | 6,339                                | 71        | -                                      | -        | -                                      | -         | -  | -          | 6,339         | 71           |
| 2033   | -                                    | -         | -                                      | -        | -                                      | -         | -  | -          | -             | -            |
|  | \$ 181,515                           | \$ 53,935 | \$ 85,381                              | \$ 3,629 | \$ 292,330                             | \$ 33,296 | \$ 4,115,000                                   | \$ 679,343 | \$ 15,375,700 | \$ 3,368,785 |

Schedule of Debt Service Requirements to Maturity

| Fiscal<br>Year | Sewer Enterprise Fund                                      |           |  |            |  |            |  |              | Utilities Water Fund                      |              | Total         |              |
|----------------|--|-----------|--|------------|--|------------|--|--------------|---|--------------|---------------|--------------|
|                | SRF<br>Loan #3<br>(Sanitary Sewer<br>improvement projects) |           | SRF<br>Loan #5<br>(Sanitary Sewer<br>improvement projects) |            | SRF<br>Loan #7<br>(Sanitary Sewer<br>improvement projects) |            | SRF<br>Loan #9<br>(Renovations to sanitary<br>sewer systems) |              | SRF<br>Loan #1<br>(Water Plant Expansion) |              | Principal     | Interest     |
|                | Principal  | Interest  | Principal  | Interest   | Principal  | Interest   | Principal  | Interest     | Principal                                 | Interest     |               |              |
| 2014           | 183,476  | 26,899    | 103,683  | 47,768     | 36,074   | 14,291     | 414,849  | 277,239      | 973,934                                   | 680,707      | 1,712,016     | 1,046,904    |
| 2015           | 193,300  | 17,076    | 107,360  | 44,091     | 36,893   | 13,473     | 427,435  | 264,652      | 1,005,974                                 | 648,667      | 1,770,962     | 987,959      |
| 2016           | 203,650  | 6,726     | 111,167  | 40,284     | 37,730   | 12,636     | 440,403  | 251,684      | 1,039,069                                 | 615,572      | 1,832,019     | 926,902      |
| 2017           | -  | -         | 115,110  | 36,342     | 38,586   | 11,780     | 453,765  | 238,323      | 1,073,253                                 | 581,388      | 1,680,714     | 867,833      |
| 2018           | -  | -         | 119,192  | 32,260     | 39,461   | 10,904     | 467,531  | 224,556      | 1,108,561                                 | 546,080      | 1,734,745     | 813,800      |
| 2019           | -  | -         | 123,419  | 28,033     | 40,357   | 10,009     | 481,716  | 210,372      | 1,145,030                                 | 509,610      | 1,790,522     | 758,024      |
| 2020           | -  | -         | 127,795  | 23,656     | 41,272   | 9,093      | 496,331  | 195,757      | 1,182,700                                 | 471,941      | 1,848,098     | 700,447      |
| 2021           | -  | -         | 132,327  | 19,124     | 42,209   | 8,156      | 511,389  | 180,698      | 1,221,609                                 | 433,032      | 1,907,534     | 641,010      |
| 2022           | -  | -         | 137,020  | 14,432     | 43,167   | 7,199      | 526,904  | 165,183      | 1,261,797                                 | 392,843      | 1,968,888     | 579,657      |
| 2023           | -  | -         | 141,879  | 9,573      | 44,146   | 6,219      | 542,890  | 149,197      | 1,303,308                                 | 351,333      | 2,032,223     | 516,322      |
| 2024           | -  | -         | 146,910  | 4,541      | 45,148   | 5,217      | 559,361  | 132,727      | 1,346,185                                 | 308,456      | 2,097,604     | 450,941      |
| 2025           | -  | -         | 37,535   | 328        | 46,172   | 4,193      | 576,331  | 115,756      | 1,390,472                                 | 264,169      | 2,050,510     | 384,446      |
| 2026           | -  | -         | -  | -          | 47,220   | 3,145      | 593,817  | 98,271       | 1,436,216                                 | 218,425      | 2,077,253     | 319,841      |
| 2027           | -  | -         | -  | -          | 48,291   | 2,074      | 611,833  | 80,255       | 1,483,465                                 | 171,176      | 2,143,589     | 253,505      |
| 2028           | -  | -         | -  | -          | 49,387   | 978        | 630,395  | 61,692       | 1,532,268                                 | 122,372      | 2,212,050     | 185,042      |
| 2029           | -  | -         | -  | -          | 12,521   | 71         | 649,521  | 42,567       | 1,582,677                                 | 71,963       | 2,244,719     | 114,601      |
| 2030           | -  | -         | -  | -          | -  | -          | 669,227  | 22,861       | 1,221,084                                 | 19,896       | 1,890,311     | 42,757       |
| 2031           | -  | -         | -  | -          | -  | -          | 342,190  | 3,854        | -   | -            | 342,190       | 3,854        |
| 2032           | -  | -         | -  | -          | -  | -          | -  | -            | -   | -            | -             | -            |
| 2033           | -  | -         | -  | -          | -  | -          | -  | -            | -   | -            | -             | -            |
|                | \$ 580,426   | \$ 50,701 | \$ 1,403,397   | \$ 300,432 | \$ 648,634   | \$ 119,438 | \$ 9,395,888   | \$ 2,715,644 | \$ 21,307,602                             | \$ 6,407,631 | \$ 33,335,947 | \$ 9,593,846 |

**ACRONYMS & ABBREVIATIONS**

|                |   |
|----------------|---|
| <b>AIP:</b>    | Airport Improvement Program Grant   |
| <b>ARFF:</b>   | Aircraft Rescue Fire Fighting   |
| <b>BBB:</b>    | Bed Board and Booze   |
| <b>CAFR:</b>   | Comprehensive Annual Financial Report   |
| <b>CDBG:</b>   | Community Development Block Grants  |
| <b>COD:</b>    | Chemical Oxygen Demand  |
| <b>CVB:</b>    | Convention and Visitors Bureau  |
| <b>DMR:</b>    | Discharge Monitoring Report   |
| <b>DO:</b>     | Dissolved Oxygen  |
| <b>DTN:</b>    | Data Transmission Network   |
| <b>EMT:</b>    | Emergency Medical Technician  |
| <b>EPA:</b>    | Environmental Protection Agency   |
| <b>FTE:</b>    | Full-Time Equivalent. One person's work year (1.0 FTE) totals 2080 hours. FTE's are therefore the number of positions based on total number of hours worked, rather than number of individuals working those hours. |
| <b>GAAP:</b>   | Generally Accepted Accounting Principles. Uniform minimum standards of and guidelines to financial accounting and reporting.  |
| <b>GFOA:</b>   | Government Finance Officers Association   |
| <b>GOVTV:</b>  | Government Television   |
| <b>HAZMAT:</b> | Hazardous Materials   |
| <b>IMLS:</b>   | Institute of Museum and Library Services  |
| <b>IP:</b>     | Infiltration Percolation  |
| <b>KAPP:</b>   | Kid Abduction Prevention Program  |
| <b>LATI:</b>   | Lake Area Technical Institute   |
| <b>LKWPD:</b>  | Lake Kampeska Watershed Project Development   |
| <b>NPDES:</b>  | National Pollutant Discharge Elimination System   |
| <b>OASI:</b>   | Old Age and Survivors Insurance   |
| <b>OCLC:</b>   | On-Line Computer Library Center   |
| <b>PSAP:</b>   | Public Safety Answering Point   |
| <b>QA/QC:</b>  | Quality Assurance and Quality Control   |
| <b>SCBA's:</b> | Self Contained Breathing Apparatus  |
| <b>SDLN:</b>   | South Dakota Library Network  |
| <b>SRF:</b>    | State Revolving Fund  |
| <b>TIF:</b>    | Tax Increment Fund  |
| <b>TMDL:</b>   | Total Maximum Daily Load  |
| <b>TR:</b>     | Terry Redlin  |
| <b>UBSR:</b>   | Upper Big Sioux River   |
| <b>USGS:</b>   | United States Geological Survey   |
| <b>WACC:</b>   | Watertown Area Chamber of Commerce  |
| <b>WCRC:</b>   | Watertown Community Recreation Center, also known as Rec. Center  |
| <b>WWTP:</b>   | Waste Water Treatment Plant   |

**A**

**Accounting System** – The total set of records and procedures which are used to record, classify, summarize and report information on the financial status and operation.

**Accrual Basis of Accounting** – The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

**Activity** – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Additional 1% Capital Improvement Sales Tax** – Established as authorized by South Dakota Codified Laws to account for revenues and expenditures of an additional 1% sales and use tax restricted for capital improvements.

**Allocation** – A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities or objects.

**Annual Budget** – A budget applicable to a single fiscal year. See also Budget.

**Annualize** – Taking changes that occurred mid-year and calculating their costs for a full year for the purpose of preparing an annual budget.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation Ordinance** – It is the method by which the expenditure side of the annual budget is enacted into law by the legislative body.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment** – The process of making the official valuation of property for purposes of taxation. The valuation placed upon property as a result of this process.

**Asset** – Resources owned or held by a government which has monetary value.

**Available (Unassigned) Fund Balance** – The funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**B**

**BBB Tax** – The additional 1% sales tax generated on revenues raised through Bed, Board and Booze sales. Examples of these types of revenue include; hotel/motel, prepared food, alcoholic beverages.

**Balanced Budget** – As defined in the South Dakota Statutory requirements for municipalities, a budget is considered balanced if the total of all available financial resources equals or exceeds the total of all financial requirements.

**Bond** – A long-term I.O.U or promise to pay. It is a promise to repay a specific amount of money (face value of the bond) on a particular date which is the maturity date. Bonds are primarily used to finance capital projects.

**Bonded Debt** – That portion of indebtedness represented by outstanding bonds.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Message** – The opening section of the budget which provides the Mayor, City Council and public with a general summary of the most important budget issues, changes from the recent fiscal year and recommendations regarding the financial policy for the coming year.

**C**

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement** – Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful lives. Also called Capital Projects.

**Capital Outlay** – Expenditures for the acquisition of capital assets.

**Cash Basis** – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Casualty Reserve Fund** – Established as authorized by South Dakota Codified Laws to be expended only for the payment of expenses to replace and repair property which was damaged or lost as a result of a casualty loss.

**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.

## D

**Debt Service** – Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit** – The excess of an entity's expenditures or expenses over revenues during a single accounting period.

**Department** - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operation within a functional area.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursements** – The expenditure of monies from an account.

## E

**E-911 Emergency Fund** – Established to account for the \$1.25 per phone line surcharge assessed to customers of private phone companies. These funds are used to help defray the cost incurred by the City in providing emergency dispatch services.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. User fees are established and revised to ensure that revenues are adequate to meet all necessary expenditures. The City has established Enterprise Funds for sewer, solid waste and the operation of the airport.

**Expenditures** – Decreases in net financial resources. Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

## F

**Fiscal Year** – The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established a January 1 to December 31 fiscal year.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources with all related liabilities and residual equities or balances and changes which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

**Fund 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**  
**Major Fund** – Primary operating fund of the City (General Fund) or it meets the following criteria:  
1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and,  
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined; or,  
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operation.
- Maturities** – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
- Mills** – The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.
- Modified Accrual Basis** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.
- N**  
**“No Debt” Debt** – This term describes a financial debt or obligation of the City that does not reduce or count against the legal debt limit of the City because the repayment of this debt is secured by a surcharge on utility user charges.  
**Non-major Fund** – A fund that does not meet the requirements to be considered a major fund.
- O**  
**Object of Expenditure** – As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, contractual services, materials and supplies.  
**Operating Budget** – A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).  
**Operating Transfer** – Routine and/or recurring transfers of assets between funds. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; transfers of tax revenues from the general fund to special revenue funds or to an enterprise fund and transfers from an enterprise fund.  
**Other Financing Sources** – Governmental fund general long term debt proceeds, operating transfer-in and material proceeds of fixed assets dispositions. Such amounts are classified separately from revenues.  
**Other Financing Uses** – Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.
- P**  
**Park & Recreation Fund** – Established to account for the operations and maintenance of the City-owned park and recreation facilities and activities, pursuant to South Dakota Codified Laws.  
**Performance Measures** – Statistical measures which are collected to show impact of dollars spent on City services.  
**Personal Services** – Salaries and wages paid for services performed by employees of the City, and fringe benefit costs associated with these services.
- R**  
**Reserve** – An account used to either set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.  
**Retained Earnings** – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**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.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the service for the recipient fund.

**Tax Rate** – The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

## U

**Unassigned Fund Balance** – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Urban Renewal Fund** – Established to account for operations of the Urban Renewal Board and loans made by the Urban Renewal Board to businesses within the uptown district and the repayments on those loans.

**User Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**101 GENERAL FUND**  
**410 GENERAL GOVERNMENT**  
**411.10 MAYOR & CITY COUNCIL**

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>              |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                  | 158,010                 | 157,886                 | 162,310                 | 162,507                | 167,200                  | 167,200                   | 167,200                   |
| 41101 Clerical & Oper Salary              | 17,246                  | 18,648                  | 20,200                  | 20,982                 | 19,500                   | 19,500                    | 19,500                    |
| 41200 OASI-Employer Contributions         | 11,601                  | 11,986                  | 13,600                  | 12,856                 | 13,900                   | 13,900                    | 13,900                    |
| 41300 Retirement and Pension              | 1,035                   | 1,106                   | 1,200                   | 984                    | 1,200                    | 1,200                     | 1,200                     |
| 41400 Worker's Comp Insurance             | 437                     | 455                     | 520                     | 434                    | 550                      | 550                       | 550                       |
| 41500 Group Health Insurance              | 13,662                  | 13,948                  | 12,500                  | 11,635                 | 15,000                   | 15,000                    | 15,000                    |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>201,991</b>          | <b>204,029</b>          | <b>210,330</b>          | <b>209,398</b>         | <b>217,350</b>           | <b>217,350</b>            | <b>217,350</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>     |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                  | 9,301                   | 10,152                  | 10,150                  | 12,036                 | 12,400                   | 12,400                    | 12,400                    |
| 42600 Office Supplies                     | 859                     | 1,249                   | 1,500                   | 1,449                  | 1,000                    | 1,000                     | 1,000                     |
| 42618 Postage                             | 200                     | 305                     | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42620 Other Supplies                      | 444                     | 405                     | 500                     | 444                    | 500                      | 500                       | 500                       |
| 42701 Travel Exp Personnel                | 2,039                   | 2,698                   | 3,000                   | 2,417                  | 3,000                    | 3,000                     | 3,000                     |
| 42702 Subsc & Membership                  | 11,224                  | 8,065                   | 11,000                  | 10,240                 | 11,000                   | 11,000                    | 11,000                    |
| 42703 Professional Advice & Workshops     | 210                     | -                       | 500                     | 449                    | 1,000                    | 1,000                     | 1,000                     |
| 42805 Phone-Monthly Service               | 892                     | 791                     | 1,000                   | 953                    | 1,000                    | 1,000                     | 1,000                     |
| 42806 Phone-Long Distance                 | 92                      | 54                      | 100                     | 89                     | 100                      | 100                       | 100                       |
| 42900 Awards and Indemnities              | 2,820                   | 4,718                   | 5,000                   | 5,000                  | 5,000                    | 5,000                     | 5,000                     |
| 42904 Special Projects                    | 5,661                   | 6,614                   | 7,000                   | 6,682                  | 7,000                    | 7,000                     | 7,000                     |
| 42911 Council Projects                    | -                       | -                       | 10,000                  | 6,850                  | 10,000                   | 10,000                    | 10,000                    |
| 42912 Gov - TV                            | 557                     | 62                      | 2,000                   | 1,510                  | 2,000                    | 2,000                     | 2,000                     |
| 42913 Disabilities Council                | 1,999                   | 1,090                   | 1,000                   | 884                    | 1,000                    | 1,000                     | 1,000                     |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>   | <b>36,298</b>           | <b>36,203</b>           | <b>52,950</b>           | <b>49,203</b>          | <b>55,200</b>            | <b>55,200</b>             | <b>55,200</b>             |
| <b>430 CAPITAL OUTLAY</b>                 |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software         | -                       | 12,251                  | -                       | -                      | 1,500                    | 1,500                     | 1,500                     |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>-</b>                | <b>12,251</b>           | <b>-</b>                | <b>-</b>               | <b>1,500</b>             | <b>1,500</b>              | <b>1,500</b>              |
| <b>TOTAL BUDGET - MAYOR &amp; COUNCIL</b> | <b>238,289</b>          | <b>252,483</b>          | <b>263,280</b>          | <b>258,601</b>         | <b>274,050</b>           | <b>274,050</b>            | <b>274,050</b>            |

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 411.50 CONTINGENCY ACCOUNT

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 450 OTHER EXPENDITURES                    |                 |                 |                 |                |                  |                   |                   |
| 45601 Contingency Account                 | -               | -               | 300,000         | -              | 300,000          | 300,000           | 300,000           |
| <b>TOTAL OTHER EXPENDITURES</b>           | -               | -               | 300,000         | -              | 300,000          | 300,000           | 300,000           |
| <b>TOTAL BUDGET - CONTINGENCY ACCOUNT</b> | -               | -               | 300,000         | -              | 300,000          | 300,000           | 300,000           |

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 415.20 ATTORNEY

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 93,156          | 94,145          | 97,950          | 100,079        | 104,200          | 104,200           | 104,200           |
| 41101 Clerical & Oper Salary            | 17,246          | 18,648          | 20,200          | 20,983         | 19,500           | 19,500            | 19,500            |
| 41200 OASI-Employer Contributions       | 8,137           | 8,414           | 9,100           | 9,014          | 9,500            | 9,500             | 9,500             |
| 41300 Retirement and Pensions           | 6,624           | 6,755           | 7,100           | 6,987          | 7,420            | 7,420             | 7,420             |
| 41400 Worker's Comp Insurance           | 170             | 165             | 200             | 168            | 250              | 250               | 250               |
| 41500 Group Insurance                   | 9,668           | 9,769           | 8,600           | 7,604          | 10,000           | 10,000            | 10,000            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>135,001</b>  | <b>137,896</b>  | <b>143,150</b>  | <b>144,835</b> | <b>150,870</b>   | <b>150,870</b>    | <b>150,870</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 121             | 136             | 150             | 142            | 150              | 150               | 150               |
| 42200 Consultant Services               | 9               | 6               | 2,500           | 2,401          | 2,500            | 2,500             | 2,500             |
| 42600 Office Supplies                   | 1,180           | 986             | 1,500           | 1,500          | 1,500            | 1,500             | 1,500             |
| 42618 Postage                           | 60              | 60              | 300             | 85             | 300              | 300               | 300               |
| 42623 Computer Supplies and Software    | -               | -               | 750             | 750            | 750              | 750               | 750               |
| 42635 Resource Material                 | 50              | -               | 2,000           | 200            | 2,000            | 2,000             | 2,000             |
| 42701 Travel Exp Personnel              | 282             | 192             | 1,000           | 1,000          | 1,000            | 1,000             | 1,000             |
| 42702 Subsc & Membership                | 1,927           | 1,952           | 3,000           | 2,980          | 3,000            | 3,000             | 3,000             |
| 42805 Phone-Monthly Service             | 869             | 724             | 1,000           | 1,001          | 1,000            | 1,000             | 1,000             |
| 42806 Phone-Long Distance               | 73              | 40              | 150             | 150            | 150              | 150               | 150               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>4,571</b>    | <b>4,096</b>    | <b>12,350</b>   | <b>10,209</b>  | <b>12,350</b>    | <b>12,350</b>     | <b>12,350</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43400 Books                             | -               | -               | -               | -              | -                | -                 | -                 |
| 43602 Computer Equipment/Software       | -               | 649             | 1,500           | 1,500          | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>        | <b>649</b>      | <b>1,500</b>    | <b>1,500</b>   | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - ATTORNEY</b>          | <b>139,572</b>  | <b>142,641</b>  | <b>157,000</b>  | <b>156,544</b> | <b>163,220</b>   | <b>163,220</b>    | <b>163,220</b>    |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                | 161,948                 | 172,047                 | 183,600                 | 188,374                | 196,100                  | 196,100                   | 196,100                   |
| 41101 Clerical & Oper Salary            | 151,964                 | 146,937                 | 157,550                 | 163,313                | 170,300                  | 170,300                   | 170,300                   |
| 41102 Temporary Salaries                | 1,400                   | -                       | 1,600                   | 2,110                  | -                        | -                         | -                         |
| 41200 OASI-Employer Contributions       | 23,115                  | 22,704                  | 25,900                  | 24,792                 | 26,900                   | 26,900                    | 26,900                    |
| 41300 Retirement and Pensions           | 18,042                  | 19,139                  | 20,550                  | 21,147                 | 22,000                   | 22,000                    | 22,000                    |
| 41400 Worker's Comp Insurance           | 658                     | 697                     | 1,000                   | 626                    | 1,000                    | 1,000                     | 1,000                     |
| 41500 Group Health Insurance            | 36,782                  | 54,045                  | 52,000                  | 58,368                 | 61,850                   | 61,850                    | 61,850                    |
| 41501 Retiree Health Insurance          | 12,861                  | 15,533                  | 2,850                   | 1,341                  | -                        | -                         | -                         |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>406,770</b>          | <b>431,102</b>          | <b>445,050</b>          | <b>460,071</b>         | <b>478,150</b>           | <b>478,150</b>            | <b>478,150</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 947                     | (424)                   | 1,100                   | 972                    | 990                      | 990                       | 990                       |
| 42202 Auditing & Acct Service           | 23,074                  | 22,523                  | 25,000                  | 24,505                 | 26,500                   | 26,500                    | 26,500                    |
| 42203 Consultant Services               | 179                     | -                       | 500                     | 3,050                  | 500                      | 500                       | 500                       |
| 42208 Software                          | 12,799                  | 13,609                  | 15,000                  | 13,185                 | 15,000                   | 15,000                    | 15,000                    |
| 42219 Banking Services                  | 6,644                   | 7,962                   | 7,000                   | 6,697                  | 16,000                   | 16,000                    | 16,000                    |
| 42229 Election Judges                   | 4,664                   | -                       | 4,500                   | 3,735                  | -                        | -                         | -                         |
| 42300 Publication & Rec Fees            | 15,860                  | 13,726                  | 17,000                  | 15,320                 | 17,000                   | 17,000                    | 17,000                    |
| 42501 Equip Maintenance                 | 24                      | 576                     | 500                     | 250                    | 500                      | 500                       | 500                       |
| 42551 Copier Maintenance                | 679                     | 701                     | 500                     | 381                    | 500                      | 500                       | 500                       |
| 42600 Office Supplies                   | 10,612                  | 8,993                   | 11,000                  | 8,347                  | 11,000                   | 11,000                    | 11,000                    |
| 42618 Postage                           | 3,700                   | 3,800                   | 4,500                   | 4,300                  | 4,500                    | 4,500                     | 4,500                     |
| 42634 Election Supplies                 | 5,049                   | -                       | 4,000                   | -                      | -                        | -                         | -                         |
| 42680 Education Incentive               | 1,805                   | 750                     | -                       | 2,798                  | -                        | -                         | -                         |
| 42701 Travel Exp Personnel              | 3,052                   | 6,027                   | 6,300                   | 4,429                  | 6,500                    | 6,500                     | 6,500                     |
| 42702 Subsc & Membership                | 3,515                   | 3,573                   | 2,500                   | 2,435                  | 3,000                    | 3,000                     | 3,000                     |
| 42805 Phone-Monthly Service             | 1,294                   | 1,363                   | 1,300                   | 1,342                  | 1,300                    | 1,300                     | 1,300                     |
| 42806 Phone-Long Distance               | 162                     | 188                     | 300                     | 194                    | 250                      | 250                       | 250                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>94,059</b>           | <b>83,367</b>           | <b>101,000</b>          | <b>91,940</b>          | <b>103,540</b>           | <b>103,540</b>            | <b>103,540</b>            |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software       | -                       | 4,673                   | 3,800                   | 3,800                  | 10,000                   | 10,000                    | 10,000                    |
| 43606 Office Equipment                  | -                       | -                       | 10,600                  | 10,600                 | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>                | <b>4,673</b>            | <b>14,400</b>           | <b>14,400</b>          | <b>10,000</b>            | <b>10,000</b>             | <b>10,000</b>             |
| <b>TOTAL BUDGET - FINANCE OFFICE</b>    | <b>500,829</b>          | <b>519,142</b>          | <b>560,450</b>          | <b>566,411</b>         | <b>591,690</b>           | <b>591,690</b>            | <b>591,690</b>            |

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 415.41 CIVIL SERVICE

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41101 Clerical & Oper Salary            | 900             | 900             | -               | 900            | 900              | 900               | 900               |
| 41200 OASI-Employer Contributions       | 69              | 69              | -               | 68             | 70               | 70                | 70                |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>969</b>      | <b>969</b>      | <b>-</b>        | <b>968</b>     | <b>970</b>       | <b>970</b>        | <b>970</b>        |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42200 Expert & Consultant Svc           | 2,450           | 1,420           | 4,000           | 2,452          | 2,500            | 2,500             | 2,500             |
| 42300 Publication & Rec Fees            | 3,279           | 4,219           | 6,000           | 5,856          | 5,000            | 5,000             | 5,000             |
| 42600 Office Supplies                   | 24              | -               | 50              | 50             | 50               | 50                | 50                |
| 42618 Postage                           | 100             | 50              | 400             | 400            | 400              | 400               | 400               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>5,853</b>    | <b>5,689</b>    | <b>10,450</b>   | <b>8,758</b>   | <b>7,950</b>     | <b>7,950</b>      | <b>7,950</b>      |
| <b>TOTAL BUDGET - CIVIL SERVICE</b>     | <b>6,822</b>    | <b>6,658</b>    | <b>10,450</b>   | <b>9,726</b>   | <b>8,920</b>     | <b>8,920</b>      | <b>8,920</b>      |

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 419.15 CONTRIBUTIONS TO EXTERNAL ORGANIZATIONS

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>450 OTHER EXPENDITURES</b>                |                 |                 |                 |                |                  |                   |                   |
| 42628 Dive Rescue                            | 16,200          | 23,000          | 23,000          | 23,000         | 18,000           | 18,000            | 18,000            |
| 45421 National Guard Armory                  | 1,800           | 2,016           | 2,000           | 2,000          | -                | -                 | -                 |
| 45441 Senior Companions Program              | 2,520           | -               | -               | -              | -                | -                 | -                 |
| 45442 Watertown Area Transit                 | 40,500          | 40,500          | 40,500          | 40,500         | 40,500           | 40,500            | 40,500            |
| 45443 Humane Society                         | 27,945          | 32,000          | 32,000          | 32,000         | 32,000           | 32,000            | 32,000            |
| 45444 Human Service Agency                   | 14,400          | 13,500          | 13,500          | 13,500         | 13,500           | 13,500            | 13,500            |
| 45451 Watertown Community Band               | 22,050          | 24,000          | 24,000          | 24,000         | 24,000           | 24,000            | 24,000            |
| 45456 ICAP                                   | 5,400           | 5,000           | 5,000           | 5,000          | 5,000            | 5,000             | 5,000             |
| 45464 Watertown Volunteer Center             | 5,400           | 5,400           | 5,400           | 5,400          | 5,400            | 5,400             | 5,400             |
| 45703 Salvation Army                         | 4,500           | 3,000           | 3,000           | 3,000          | 3,000            | 3,000             | 3,000             |
| 45704 Codrington County Historical Society   | -               | 10,000          | 10,000          | 10,000         | 10,000           | 10,000            | 10,000            |
| 45707 Mellette Memorial Association          | 9,000           | 9,000           | 10,000          | 10,000         | 10,000           | 10,000            | 10,000            |
| 45712 Critical Incident Training             | -               | -               | -               | -              | 5,000            | 5,000             | 5,000             |
| 45709 Watertown Business Assoc.              | 500             | 500             | 500             | 500            | 2,000            | 2,000             | 2,000             |
| <b>TOTAL OTHER EXPENDITURES</b>              | <b>150,215</b>  | <b>167,916</b>  | <b>168,900</b>  | <b>168,900</b> | <b>168,400</b>   | <b>168,400</b>    | <b>168,400</b>    |
| <b>TOTAL BUDGET - EXTERNAL ORGANIZATIONS</b> | <b>150,215</b>  | <b>167,916</b>  | <b>168,900</b>  | <b>168,900</b> | <b>168,400</b>   | <b>168,400</b>    | <b>168,400</b>    |

**101 GENERAL FUND  
419 GENERAL GOVERNMENT  
419.33 INFORMATION TECHNOLOGY**

|  | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|--|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>                 |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                     | 44,016                  | 44,534                  | 46,550                  | 47,541                 | 49,500                   | 49,500                    | 49,500                    |
| 41101 Clerical & Oper Salary                 | -                       | -                       | -                       | -                      | 34,300                   | -                         | -                         |
| 41200 OASI-Employer Contributions            | 3,386                   | 3,425                   | 3,600                   | 3,655                  | 6,025                    | 3,800                     | 3,800                     |
| 41300 Retirement and Pensions                | 2,641                   | 2,672                   | 2,800                   | 2,854                  | 5,025                    | 2,980                     | 2,980                     |
| 41400 Worker's Comp Insurance                | 83                      | 85                      | 100                     | 91                     | 200                      | 100                       | 100                       |
| 41500 Group Insurance                        | 5,078                   | 5,761                   | 5,700                   | 5,472                  | 16,000                   | 6,010                     | 6,010                     |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>55,204</b>           | <b>56,477</b>           | <b>58,750</b>           | <b>59,613</b>          | <b>111,050</b>           | <b>62,390</b>             | <b>62,390</b>             |
| <b>420 OTHER CURRENT EXPENDITURES</b>        |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                     | 393                     | 398                     | 400                     | 403                    | 420                      | 420                       | 420                       |
| 42506 Repairs to Vehicles                    | 231                     | 416                     | 300                     | 475                    | 500                      | 500                       | 500                       |
| 42600 Office Supplies                        | 934                     | 949                     | 1,000                   | 846                    | 1,000                    | 1,000                     | 1,000                     |
| 42603 Motor Fuel & Lubricants                | 286                     | 382                     | 350                     | 308                    | 350                      | 350                       | 350                       |
| 42618 Postage                                | 10                      | 10                      | 50                      | 50                     | 50                       | 50                        | 50                        |
| 42623 Computer Supplies and Software         | 5,522                   | 6,515                   | 7,000                   | 6,047                  | 7,000                    | 7,000                     | 7,000                     |
| 42702 Subsc & Membership                     | 138                     | 120                     | 100                     | 100                    | 100                      | 100                       | 100                       |
| 42805 Phone-Monthly Service                  | 240                     | 240                     | 250                     | 240                    | 250                      | 250                       | 250                       |
| 42806 Phone-Long Distance                    | 7                       | 11                      | 50                      | 34                     | 50                       | 50                        | 50                        |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>      | <b>7,761</b>            | <b>9,041</b>            | <b>9,500</b>            | <b>8,503</b>           | <b>9,720</b>             | <b>9,720</b>              | <b>9,720</b>              |
| <b>430 CAPITAL OUTLAY</b>                    |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software            | -                       | -                       | 27,000                  | 24,883                 | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>                  | <b>-</b>                | <b>-</b>                | <b>27,000</b>           | <b>24,883</b>          | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  |
| <b>TOTAL BUDGET - INFORMATION TECHNOLOGY</b> | <b>62,965</b>           | <b>65,518</b>           | <b>95,250</b>           | <b>92,999</b>          | <b>120,770</b>           | <b>72,110</b>             | <b>72,110</b>             |

101 GENERAL FUND  
 410 GENERAL GOVERNMENT  
 419.41 CITY HALL

|                                       | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---------------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>420 OTHER CURRENT EXPENDITURES</b> |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums              | 5,982           | 9,547           | 5,300           | 5,322          | 5,480            | 5,480             | 5,480             |
| 42502 Bldg Maintenance                | 11,741          | 14,537          | 13,000          | 12,752         | 20,000           | 20,000            | 20,000            |
| 42601 Cleaning Supplies               | 823             | 338             | 1,750           | 1,202          | 1,750            | 1,750             | 1,750             |
| 42612 Food                            | 1,331           | 1,608           | 1,400           | 1,385          | 1,400            | 1,400             | 1,400             |
| 42617 Cleaning Service                | 11,480          | 11,825          | 12,000          | 12,180         | 12,600           | 12,600            | 12,600            |
| 42620 Other Supplies                  | 2,422           | 998             | 2,800           | 2,667          | 2,800            | 2,800             | 2,800             |
| 42801 Natural Gas                     | 4,822           | 3,203           | 6,000           | 6,466          | 6,000            | 6,000             | 6,000             |
| 42802 Electricity                     | 12,331          | 11,853          | 12,000          | 11,630         | 12,500           | 12,500            | 12,500            |
| 42803 Water                           | 691             | 716             | 1,000           | 742            | 1,000            | 1,000             | 1,000             |
| 42804 Sewer                           | 260             | 258             | 300             | 259            | 300              | 300               | 300               |
| <b>TOTAL OTHER EXPENDITURES</b>       | <b>51,883</b>   | <b>54,883</b>   | <b>55,550</b>   | <b>54,605</b>  | <b>63,830</b>    | <b>63,830</b>     | <b>63,830</b>     |
| <b>430 CAPITAL OUTLAY</b>             |                 |                 |                 |                |                  |                   |                   |
| 43500 Furniture, Fixtures & Equipment | -               | -               | -               | -              | -                | -                 | -                 |
| 43602 Computer Equipment/Software     | -               | -               | -               | -              | 4,500            | 4,500             | 4,500             |
| 43641 Phone System                    | -               | -               | -               | -              | 28,000           | 28,000            | 28,000            |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>32,500</b>    | <b>32,500</b>     | <b>32,500</b>     |
| <b>TOTAL BUDGET - CITY HALL</b>       | <b>51,883</b>   | <b>54,883</b>   | <b>55,550</b>   | <b>54,605</b>  | <b>96,330</b>    | <b>96,330</b>     | <b>96,330</b>     |

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

|  | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|--|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>                 |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                     | 204,679                 | 208,236                 | 216,700                 | 221,550                | 230,500                  | 230,500                   | 230,500                   |
| 41101 Clerical & Oper Salary                 | 152,343                 | 150,002                 | 163,600                 | 164,292                | 170,500                  | 170,500                   | 170,500                   |
| 41102 Temporary Salaries                     | 11,380                  | 8,205                   | 12,000                  | 11,484                 | 12,000                   | 12,000                    | 12,000                    |
| 41200 OASI-Employer Contributions            | 26,305                  | 26,090                  | 28,150                  | 28,138                 | 30,300                   | 30,300                    | 30,300                    |
| 41300 Retirement & Pensions                  | 21,421                  | 21,416                  | 23,500                  | 23,169                 | 24,800                   | 24,800                    | 24,800                    |
| 41400 Workers Comp Insurance                 | 2,922                   | 2,501                   | 3,200                   | 2,310                  | 3,000                    | 3,000                     | 3,000                     |
| 41500 Group Health Insurance                 | 55,530                  | 58,193                  | 60,810                  | 54,509                 | 60,000                   | 60,000                    | 60,000                    |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>474,580</b>          | <b>474,643</b>          | <b>507,960</b>          | <b>505,452</b>         | <b>531,100</b>           | <b>531,100</b>            | <b>531,100</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>        |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                     | 906                     | 1,283                   | 1,300                   | 1,177                  | 1,210                    | 1,210                     | 1,210                     |
| 42203 Consulting Services                    | 26,842                  | 24,728                  | 26,000                  | 26,074                 | 26,000                   | 26,000                    | 26,000                    |
| 42300 Publications and Rec Fees              | 1,577                   | 1,786                   | 1,500                   | 1,809                  | 2,400                    | 2,400                     | 2,400                     |
| 42501 Equip Maintenance                      | 2,331                   | 1,691                   | 2,000                   | 1,654                  | 2,000                    | 2,000                     | 2,000                     |
| 42600 Office Supplies                        | 1,459                   | 3,367                   | 3,500                   | 2,470                  | 3,500                    | 3,500                     | 3,500                     |
| 42603 Motor Fuel and Lubricants              | 2,165                   | 3,016                   | 1,400                   | 1,295                  | 3,000                    | 3,000                     | 3,000                     |
| 42604 Parts for Equipment                    | 24                      | -                       | 250                     | 200                    | 200                      | 200                       | 200                       |
| 42613 Small Tools                            | -                       | 664                     | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42618 Postage                                | 4,400                   | 4,500                   | 3,500                   | 3,534                  | 4,500                    | 4,500                     | 4,500                     |
| 42623 Computer Supplies & Software           | 5,803                   | 5,352                   | 5,800                   | 5,800                  | 5,800                    | 5,800                     | 5,800                     |
| 42701 Travel Exp Personnel                   | 1,182                   | 1,751                   | 1,800                   | 1,780                  | 1,800                    | 1,800                     | 1,800                     |
| 42702 Subsc & Membership                     | 8,896                   | 9,457                   | 9,700                   | 12,511                 | 12,000                   | 12,000                    | 12,000                    |
| 42703 Prof Workshops                         | 3,912                   | 1,739                   | 3,000                   | 2,545                  | 3,000                    | 3,000                     | 3,000                     |
| 42805 Phone-Monthly Service                  | 2,036                   | 1,958                   | 2,200                   | 2,195                  | 2,200                    | 2,200                     | 2,200                     |
| 42806 Phone-Long Distance                    | 124                     | 124                     | 200                     | 155                    | 200                      | 200                       | 200                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>      | <b>61,657</b>           | <b>61,416</b>           | <b>62,350</b>           | <b>63,399</b>          | <b>68,010</b>            | <b>68,010</b>             | <b>68,010</b>             |
| <b>430 CAPITAL OUTLAY</b>                    |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software            | -                       | 11,840                  | 11,500                  | 11,000                 | 6,000                    | 6,000                     | 6,000                     |
| 43800 Motor Vehicle                          | 21,936                  | -                       | -                       | -                      | -                        | -                         | -                         |
| 43803 Suburban                               | -                       | -                       | -                       | -                      | 25,000                   | -                         | -                         |
| 43970 GIS Master Plan/Implementation         | 3,446                   | 1,495                   | -                       | -                      | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>                  | <b>25,382</b>           | <b>13,335</b>           | <b>11,500</b>           | <b>11,000</b>          | <b>31,000</b>            | <b>6,000</b>              | <b>6,000</b>              |
| <b>TOTAL BUDGET - ENGINEERING DEPARTMENT</b> | <b>561,619</b>          | <b>549,394</b>          | <b>581,810</b>          | <b>579,851</b>         | <b>630,110</b>           | <b>605,110</b>            | <b>605,110</b>            |

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

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                  |                  |                  |                  |                  |                   |                   |
| 41100 Supervision Salary                | 325,594          | 333,720          | 350,100          | 369,947          | 345,950          | 345,950           | 345,950           |
| 41101 Clerical & Oper Salary            | 1,455,672        | 1,540,471        | 1,656,750        | 1,656,572        | 1,766,330        | 1,766,330         | 1,766,330         |
| 41102 Temporary Salaries                | 3,061            | 4,609            | 9,150            | 8,721            | 11,920           | 11,920            | 11,920            |
| 41109 Overtime Pay                      | 50,700           | 46,930           | 30,000           | 42,587           | 46,700           | 46,700            | 46,700            |
| 41200 OASI-Employer Contributions       | 131,606          | 140,009          | 148,400          | 150,097          | 158,250          | 158,250           | 158,250           |
| 41300 Retirement and Pensions           | 141,758          | 148,625          | 158,500          | 160,123          | 168,000          | 168,000           | 168,000           |
| 41400 Worker's Comp Insurance           | 27,613           | 28,149           | 32,000           | 29,708           | 32,000           | 32,000            | 32,000            |
| 41500 Group Health Insurance            | 282,619          | 310,675          | 332,650          | 299,851          | 330,550          | 330,550           | 330,550           |
| 41501 Retiree Health Insurance          | 42,487           | 37,344           | 35,700           | 33,163           | 29,950           | 29,950            | 29,950            |
| 41600 Unemployment Benefits             | -                | 1,292            | -                | -                | -                | -                 | -                 |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>2,461,110</b> | <b>2,591,824</b> | <b>2,753,250</b> | <b>2,750,769</b> | <b>2,889,650</b> | <b>2,889,650</b>  | <b>2,889,650</b>  |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                  |                  |                  |                  |                  |                   |                   |
| 42104 Insurance Premiums                | 23,138           | 33,997           | 26,000           | 25,197           | 25,950           | 25,950            | 25,950            |
| 42203 Consultant Services               | 14,455           | 59,459           | 60,300           | 60,300           | 61,550           | 61,550            | 61,550            |
| 42209 Employees Physicals               | 843              | 859              | 500              | 970              | 1,100            | 1,100             | 1,100             |
| 42210 Informant Fees                    | 500              | -                | 500              | 500              | 500              | 500               | 500               |
| 42400 Rent-Machinery & Equip            | 1                | 34               | 100              | 51               | 100              | 100               | 100               |
| 42405 Rent-Building                     | 10,500           | -                | -                | -                | -                | -                 | -                 |
| 42501 Equip Maintenance                 | 7,981            | 12,096           | 12,000           | 12,000           | 14,000           | 14,000            | 14,000            |
| 42502 Building Maintenance              | 2,130            | 9,802            | 12,900           | 12,900           | 12,900           | 12,900            | 12,900            |
| 42506 Repairs to Vehicles               | 17,977           | 10,433           | 15,000           | 12,224           | 15,000           | 15,000            | 15,000            |
| 42511 Computer Maintenance              | 113,678          | 68,483           | 116,000          | 33,389           | 85,000           | 85,000            | 85,000            |
| 42551 Copier Maintenance                | 3,866            | 3,119            | 3,500            | 2,732            | 3,500            | 3,500             | 3,500             |
| 42600 Office Supplies                   | 9,128            | 10,826           | 9,500            | 9,500            | 10,000           | 10,000            | 10,000            |
| 42603 Motor Fuel and Lubricants         | 72,776           | 78,110           | 65,000           | 75,000           | 75,000           | 75,000            | 75,000            |
| 42605 Subsistence & Support             | 165              | 312              | 550              | 550              | 550              | 550               | 550               |
| 42607 Education & Rec Supplies          | 5,377            | 6,227            | 8,000            | 6,961            | 8,000            | 8,000             | 8,000             |
| 42610 Clothing & Material               | 12,908           | 21,005           | 20,000           | 18,858           | 20,000           | 20,000            | 20,000            |
| 42616 Firearm Supplies                  | 161              | 491              | 500              | 500              | 500              | 500               | 500               |
| 42618 Postage                           | 2,628            | 3,057            | 3,000            | 2,872            | 3,000            | 3,000             | 3,000             |
| 42619 Chem, Drugs & Lab Sup             | 1,893            | 1,597            | 2,000            | 1,569            | 2,000            | 2,000             | 2,000             |
| 42621 Towing                            | 100              | -                | 400              | -                | 400              | 400               | 400               |
| 42629 Tires                             | 4,383            | 6,710            | 8,000            | 7,000            | 8,000            | 8,000             | 8,000             |
| 42633 Tactical Supplies                 | 521              | 523              | 500              | 500              | 500              | 500               | 500               |
| 42676 Risk Management Risk Supplies     | 767              | 450              | 1,000            | 730              | 1,000            | 1,000             | 1,000             |
| 42677 Police Reserve Supplies           | 747              | 370              | 500              | 350              | 500              | 500               | 500               |
| 42680 Education Incentive               | 6,835            | 1,800            | 4,000            | 2,500            | 4,000            | 4,000             | 4,000             |
| 42701 Travel Exp Personnel              | 7,057            | 9,085            | 5,000            | 9,281            | 6,000            | 6,000             | 6,000             |
| 42702 Subsc & Membership                | 4,386            | 4,500            | 4,000            | 4,000            | 4,000            | 4,000             | 4,000             |
| 42703 Prof Workshops                    | 800              | 233              | 800              | 425              | 800              | 800               | 800               |
| 42801 Gas                               | 2,770            | 4,167            | 19,000           | 12,150           | 19,000           | 19,000            | 19,000            |
| 42802 Electric                          | 8,590            | 21,260           | 36,000           | 21,338           | 36,000           | 36,000            | 36,000            |
| 42803 Water                             | 370              | 1,159            | 1,100            | 1,100            | 1,100            | 1,100             | 1,100             |
| 42804 Sewer                             | 108              | 258              | 700              | 258              | 700              | 700               | 700               |
| 42805 Phone-Monthly Service             | 29,941           | 27,054           | 15,200           | 21,076           | 30,000           | 30,000            | 30,000            |
| 42806 Phone-Long Distance               | 822              | 590              | 1,500            | 100              | 1,500            | 1,500             | 1,500             |
| 42809 Telephone Maintenance             | -                | -                | 550              | -                | 550              | 550               | 550               |
| 42900 Awards and Indemnities            | 884              | 1,011            | 1,000            | 1,526            | 1,000            | 1,000             | 1,000             |
| 42907 KAPP Program                      | 333              | 289              | 500              | 200              | 500              | 500               | 500               |
| 42908 Bike Patrol                       | 205              | 347              | 500              | 300              | 500              | 500               | 500               |
| 42909 K-9 Program                       | 1,660            | 2,709            | 4,300            | 2,809            | 4,300            | 4,300             | 4,300             |
| 42919 Explorer Program                  | 1,903            | 312              | 500              | 500              | 500              | 500               | 500               |
| 42926 Title V Grant                     | 6,455            | -                | -                | -                | -                | -                 | -                 |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>379,742</b>   | <b>402,734</b>   | <b>460,400</b>   | <b>362,216</b>   | <b>459,500</b>   | <b>459,500</b>    | <b>459,500</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                  |                  |                  |                  |                  |                   |                   |
| 43500 Furn., Fixt. & Furnishings        | -                | 2,430            | -                | -                | -                | -                 | -                 |
| 43600 Machinery & Equipment             | -                | 4,984            | -                | -                | 1,500            | 1,500             | 1,500             |
| 43602 Computer Equipment/Software       | 22,440           | 9,100            | 102,450          | 102,221          | 21,500           | 21,500            | 21,500            |
| 43607 Electronic & Comm Equipment       | -                | -                | -                | -                | 8,500            | 8,500             | 8,500             |
| 43617 Alarm System                      | -                | 30,712           | -                | -                | -                | -                 | -                 |
| 43627 Firearms                          | 9,747            | -                | 6,800            | 3,500            | -                | -                 | -                 |
| 43647 Patrol Equipment                  | -                | -                | 8,350            | 8,268            | 37,700           | 37,700            | 37,700            |
| 43800 Motor Vehicles                    | -                | -                | -                | -                | 30,000           | 30,000            | 30,000            |
| 43617 Accident Reconstruction Equipment | -                | -                | 1,600            | 1,372            | -                | -                 | -                 |
| 43806 Patrol Cars                       | 56,533           | 98,610           | 90,000           | 87,701           | 107,600          | 69,315            | 69,315            |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>88,720</b>    | <b>145,836</b>   | <b>209,200</b>   | <b>203,062</b>   | <b>206,800</b>   | <b>168,515</b>    | <b>168,515</b>    |
| <b>TOTAL BUDGET - POLICE DEPARTMENT</b> | <b>2,929,572</b> | <b>3,140,394</b> | <b>3,422,850</b> | <b>3,316,047</b> | <b>3,555,950</b> | <b>3,517,665</b>  | <b>3,517,665</b>  |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 97,314          | 61,469          | 70,450          | 72,106         | 71,000           | 71,000            | 71,000            |
| 41101 Clerical & Oper Salary            | 263,535         | 268,885         | 307,200         | 297,245        | 330,600          | 322,000           | 322,000           |
| 41109 Overtime Pay                      | 23,468          | 26,933          | 18,000          | 17,865         | 19,440           | 18,000            | 18,000            |
| 41200 OASI-Employer Contributions       | 4,520           | 4,738           | 5,100           | 5,084          | 5,460            | 5,350             | 5,350             |
| 41300 Retirement and Pensions           | 27,063          | 27,787          | 31,700          | 30,473         | 33,700           | 33,000            | 33,000            |
| 41400 Worker's Comp Insurance           | 11,694          | 14,144          | 17,000          | 13,754         | 16,000           | 16,000            | 16,000            |
| 41500 Group Health Insurance            | 48,498          | 53,904          | 54,250          | 53,587         | 55,100           | 55,000            | 55,000            |
| 41501 Retiree Health Insurance          | 9,762           | 6,171           | 6,500           | 6,824          | 8,010            | 8,010             | 8,010             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>485,854</b>  | <b>464,031</b>  | <b>510,200</b>  | <b>496,938</b> | <b>539,310</b>   | <b>528,360</b>    | <b>528,360</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 20,267          | 17,044          | 14,000          | 23,305         | 24,000           | 24,000            | 24,000            |
| 42208 Software                          | -               | -               | 3,500           | 3,500          | 4,700            | 4,700             | 4,700             |
| 42209 Employee Physicals                | 1,217           | 1,465           | 3,150           | 2,852          | 3,150            | 3,150             | 3,150             |
| 42400 Rent-Machinery & Equip            | -               | -               | 500             | 400            | 500              | 500               | 500               |
| 42402 Hydrant Rental                    | 144,324         | 146,300         | 147,510         | 147,510        | 148,610          | 148,610           | 148,610           |
| 42501 Equip Maintenance                 | 34,680          | 24,861          | 25,000          | 25,000         | 25,000           | 25,000            | 25,000            |
| 42502 Bldg Maintenance                  | 7,072           | 9,597           | 12,200          | 12,200         | 14,700           | 14,700            | 14,700            |
| 42555 Siren Maintenance                 | 6,556           | 1,618           | 9,500           | 7,603          | 9,500            | 9,500             | 9,500             |
| 42600 Office Supplies                   | 3,094           | 1,920           | 3,000           | 1,992          | 3,000            | 3,000             | 3,000             |
| 42601 Cleaning Supplies                 | 2,585           | 2,429           | 2,400           | 2,400          | 3,000            | 3,000             | 3,000             |
| 42603 Motor Fuel and Lubricants         | 13,864          | 16,378          | 12,360          | 12,360         | 13,360           | 13,360            | 13,360            |
| 42607 Education & Rec Supplies          | 10,451          | 7,442           | 9,000           | 9,000          | 10,000           | 10,000            | 10,000            |
| 42610 Clothing & Material               | 13,286          | 13,852          | 11,000          | 11,000         | 13,600           | 13,600            | 13,600            |
| 42613 Small Tools                       | -               | -               | 1,000           | 1,000          | 1,000            | 1,000             | 1,000             |
| 42617 Cleaning Service                  | 5,101           | 3,575           | 2,600           | 2,197          | 2,600            | 2,600             | 2,600             |
| 42618 Postage                           | 200             | 650             | 650             | 550            | 650              | 650               | 650               |
| 42620 Other Supplies                    | 14,765          | 22,478          | 15,100          | 15,592         | 15,100           | 15,100            | 15,100            |
| 42627 Safety Supplies                   | -               | -               | 2,500           | 3,070          | 3,000            | 3,000             | 3,000             |
| 42701 Travel Exp Personnel              | 11,041          | 8,843           | 5,300           | 5,384          | 6,800            | 6,800             | 6,800             |
| 42702 Subsc & Membership                | 5,506           | 5,588           | 3,400           | 3,500          | 3,900            | 3,900             | 3,900             |
| 42801 Natural Gas                       | 11,831          | 10,916          | 28,700          | 29,300         | 30,700           | 28,700            | 28,700            |
| 42802 Electricity                       | 14,566          | 19,806          | 28,600          | 29,052         | 33,600           | 30,500            | 30,500            |
| 42803 Water                             | 2,891           | 2,516           | 4,620           | 3,686          | 4,620            | 4,620             | 4,620             |
| 42804 Sewer                             | 1,423           | 1,812           | 2,700           | 2,530          | 2,700            | 2,700             | 2,700             |
| 42805 Phone-Monthly Service             | 10,502          | 6,973           | 9,400           | 8,714          | 9,400            | 9,400             | 9,400             |
| 42806 Phone-Long Distance               | 161             | 105             | 400             | 247            | 400              | 400               | 400               |
| 42910 Education and Outreach            | 4,591           | 5,934           | 450             | 450            | 5,450            | 5,450             | 5,450             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>339,974</b>  | <b>332,102</b>  | <b>358,540</b>  | <b>364,394</b> | <b>393,040</b>   | <b>387,940</b>    | <b>387,940</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43600 Machinery and Equipment           | -               | 68,223          | 60,500          | 59,032         | 50,000           | 50,000            | 50,000            |
| 43602 Computer Equipment/Software       | -               | 694             | -               | -              | 4,000            | 4,000             | 4,000             |
| 43607 Electronic & Comm. Equipment      | -               | 9,727           | -               | -              | 5,000            | 5,000             | 5,000             |
| 43637 Hoses & Nozzles                   | -               | -               | 6,000           | 6,000          | -                | -                 | -                 |
| 43640 Protective Equipment              | 21,939          | -               | 10,700          | 10,700         | 34,500           | 34,500            | 34,500            |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>21,939</b>   | <b>78,644</b>   | <b>77,200</b>   | <b>75,732</b>  | <b>93,500</b>    | <b>93,500</b>     | <b>93,500</b>     |
| <b>TOTAL BUDGET - FIREFIGHTING</b>      | <b>847,767</b>  | <b>874,777</b>  | <b>945,940</b>  | <b>937,064</b> | <b>1,025,850</b> | <b>1,009,800</b>  | <b>1,009,800</b>  |

**101 GENERAL FUND  
420 PUBLIC SAFETY  
422.91 AMBULANCE**

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision                       | 389,258                 | 245,878                 | 280,300                 | 288,423                | 283,900                  | 283,900                   | 283,900                   |
| 41101 Clerical & Oper Salaries          | 1,095,359               | 1,116,842               | 1,234,700               | 1,210,981              | 1,322,000                | 1,287,500                 | 1,287,500                 |
| 41102 Temporary Salaries                | -                       | -                       | -                       | -                      | 30,000                   | 30,000                    | 30,000                    |
| 41109 Overtime Pay                      | 31,295                  | 65,313                  | 60,000                  | 56,218                 | 64,800                   | 60,000                    | 60,000                    |
| 41200 OASI-Employer Contributions       | 21,068                  | 21,838                  | 21,600                  | 24,289                 | 24,730                   | 24,300                    | 24,300                    |
| 41300 Retirement and Pensions           | 110,734                 | 113,626                 | 128,000                 | 126,218                | 136,400                  | 134,000                   | 134,000                   |
| 41400 Worker's Comp Insurance           | 30,965                  | 36,566                  | 41,000                  | 36,492                 | 42,000                   | 42,000                    | 42,000                    |
| 41500 Group Health Insurance            | 199,135                 | 221,381                 | 222,600                 | 219,936                | 226,400                  | 227,000                   | 227,000                   |
| 41501 Retiree Health Insurance          | 39,047                  | 24,682                  | 25,900                  | 27,289                 | 32,020                   | 32,020                    | 32,020                    |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>1,916,861</b>        | <b>1,846,126</b>        | <b>2,014,100</b>        | <b>1,989,846</b>       | <b>2,162,250</b>         | <b>2,120,720</b>          | <b>2,120,720</b>          |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 6,466                   | 16,355                  | 16,350                  | 6,358                  | 6,550                    | 6,550                     | 6,550                     |
| 42203 Consultant Services               | 9,540                   | 12,175                  | 10,800                  | 10,367                 | 10,800                   | 10,800                    | 10,800                    |
| 42208 Software                          | -                       | -                       | 2,600                   | 2,600                  | 2,800                    | 2,800                     | 2,800                     |
| 42209 Employee Physicals                | 758                     | 1,075                   | 14,500                  | 14,500                 | 14,500                   | 14,500                    | 14,500                    |
| 42400 Rent-Machinery & Equip            | -                       | 161                     | 300                     | 200                    | 300                      | 300                       | 300                       |
| 42501 Equip Maintenance                 | 8,450                   | 16,397                  | 18,000                  | 22,500                 | 23,000                   | 23,000                    | 23,000                    |
| 42600 Office Supplies                   | 3,546                   | 2,944                   | 3,200                   | 4,968                  | 3,200                    | 3,200                     | 3,200                     |
| 42603 Motor Fuel & Lubricants           | 20,586                  | 28,928                  | 24,000                  | 24,419                 | 26,000                   | 26,000                    | 26,000                    |
| 42607 Education & Rec Supplies          | 5,459                   | 1,234                   | 9,000                   | 7,998                  | 14,000                   | 14,000                    | 14,000                    |
| 42610 Clothing & Material               | 1,360                   | 126                     | 7,000                   | 7,000                  | 8,000                    | 8,000                     | 8,000                     |
| 42618 Postage                           | 1,100                   | 1,400                   | 1,800                   | 1,500                  | 1,800                    | 1,800                     | 1,800                     |
| 42620 Other Supplies                    | 19,213                  | 24,736                  | 24,500                  | 26,083                 | 26,000                   | 26,000                    | 26,000                    |
| 42701 Travel Exp Personnel              | 2,258                   | 3,433                   | 3,200                   | 3,218                  | 3,700                    | 3,700                     | 3,700                     |
| 42702 Subsc & Membership                | 4,039                   | 4,279                   | 2,000                   | 2,055                  | 2,400                    | 2,400                     | 2,400                     |
| 42703 Professional Workshops            | 1,885                   | 2,127                   | 2,500                   | 2,515                  | 2,900                    | 2,900                     | 2,900                     |
| 42805 Phone-Monthly                     | 608                     | 1,257                   | 700                     | 692                    | 700                      | 700                       | 700                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>85,268</b>           | <b>116,627</b>          | <b>140,450</b>          | <b>136,973</b>         | <b>146,650</b>           | <b>146,650</b>            | <b>146,650</b>            |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43604 Ambulance Equipment               | 78,758                  | 8,504                   | 15,000                  | 13,016                 | 37,000                   | 12,000                    | 12,000                    |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>78,758</b>           | <b>8,504</b>            | <b>15,000</b>           | <b>13,016</b>          | <b>37,000</b>            | <b>12,000</b>             | <b>12,000</b>             |
| <b>TOTAL BUDGET - AMBULANCE</b>         | <b>2,080,887</b>        | <b>1,971,257</b>        | <b>2,169,550</b>        | <b>2,139,835</b>       | <b>2,345,900</b>         | <b>2,279,370</b>          | <b>2,279,370</b>          |

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

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                  |                  |                  |                  |                  |                   |                   |
| 41100 Supervision Salary                | 124,882          | 127,820          | 133,810          | 135,899          | 141,420          | 141,420           | 141,420           |
| 41101 Clerical & Oper Salary            | 352,089          | 383,700          | 400,100          | 398,592          | 428,800          | 428,800           | 428,800           |
| 41102 Temporary Salaries                | 16,617           | 14,366           | 29,200           | 27,103           | 43,450           | 43,450            | 43,450            |
| 41109 Overtime Pay                      | 11,915           | 10,554           | 16,400           | 10,416           | 17,100           | 17,100            | 17,100            |
| 41200 OASI-Employer Contributions       | 40,505           | 38,536           | 40,800           | 43,954           | 49,150           | 49,150            | 49,150            |
| 41300 Retirement and Pensions           | 34,108           | 31,858           | 37,000           | 36,395           | 36,700           | 36,700            | 36,700            |
| 41400 Worker's Comp Insurance           | 12,786           | 15,023           | 16,000           | 13,753           | 15,000           | 15,000            | 15,000            |
| 41500 Group Health Insurance            | 88,210           | 93,554           | 96,100           | 85,084           | 97,000           | 97,000            | 97,000            |
| 41501 Retiree Health Insurance          | -                | 1,745            | 14,200           | 5,452            | 6,000            | 6,000             | 6,000             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>681,112</b>   | <b>717,156</b>   | <b>783,610</b>   | <b>756,648</b>   | <b>834,620</b>   | <b>834,620</b>    | <b>834,620</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                  |                  |                  |                  |                  |                   |                   |
| 42104 Insurance Premiums                | 25,906           | 25,166           | 21,400           | 22,391           | 23,060           | 23,060            | 23,060            |
| 42220 Drug/Alcohol Testing              | 333              | 842              | 1,000            | 1,064            | 1,000            | 1,000             | 1,000             |
| 42300 Publication & Rec Fees            | 737              | 1,117            | 800              | 730              | 800              | 800               | 800               |
| 42400 Rent-Machinery & Equip            | 28,764           | 20,568           | 21,000           | 23,249           | 21,000           | 21,000            | 21,000            |
| 42404 Other Rentals                     | 16,372           | 26,379           | 16,000           | 16,000           | 20,000           | 20,000            | 20,000            |
| 42500 Construction Materials            | 135,832          | 141,531          | 146,000          | 180,109          | 180,000          | 180,000           | 180,000           |
| 42501 Equip Maintenance                 | 34,407           | 34,933           | 48,150           | 50,808           | 48,150           | 48,150            | 48,150            |
| 42502 Bldg Maintenance                  | 6,503            | 1,735            | 4,500            | 13,478           | 7,000            | 7,000             | 7,000             |
| 42509 Seal Coating/Crack Sealing        | 213,936          | 319,519          | -                | -                | -                | -                 | -                 |
| 42519 Signal Light Maintenance          | 1,753            | 10,460           | 9,000            | 20,622           | 20,000           | 20,000            | 20,000            |
| 42520 Deicing Sand                      | (811)            | 21,604           | 26,000           | 30,817           | 27,000           | 27,000            | 27,000            |
| 42600 Office Supplies                   | 1,135            | 837              | 1,100            | 1,014            | 1,160            | 1,160             | 1,160             |
| 42601 Cleaning Supplies                 | 192              | 569              | 900              | 849              | 900              | 900               | 900               |
| 42603 Motor Fuel and Lubricants         | 58,694           | 38,616           | 67,000           | 59,081           | 67,000           | 67,000            | 67,000            |
| 42604 Parts for Equipment               | 29,805           | 29,363           | 32,200           | 32,567           | 33,000           | 33,000            | 33,000            |
| 42610 Clothing & Material               | 616              | 842              | 1,200            | 1,075            | 1,200            | 1,200             | 1,200             |
| 42612 Food                              | 153              | 150              | 400              | 268              | 400              | 400               | 400               |
| 42613 Small Tools                       | 1,023            | 612              | 1,200            | 1,609            | 1,600            | 1,600             | 1,600             |
| 42625 Traffic Control Materials         | 21,159           | 34,273           | 32,000           | 33,573           | 38,000           | 38,000            | 38,000            |
| 42701 Travel Exp Personnel              | 530              | 727              | 1,500            | 1,573            | 1,600            | 1,600             | 1,600             |
| 42801 Natural Gas                       | 9,256            | 5,558            | 13,000           | 12,304           | 13,000           | 13,000            | 13,000            |
| 42802 Electric                          | 6,894            | 6,485            | 9,200            | 8,455            | 9,500            | 9,500             | 9,500             |
| 42803 Water                             | 1,513            | 1,759            | 1,400            | 1,434            | 1,400            | 1,400             | 1,400             |
| 42804 Sewer                             | 809              | 774              | 900              | 887              | 900              | 900               | 900               |
| 42805 Phone-Monthly Service             | 5,593            | 3,260            | 5,000            | 4,964            | 5,000            | 5,000             | 5,000             |
| 42806 Phone-Long Distance               | 422              | 364              | 600              | 456              | 600              | 600               | 600               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>601,526</b>   | <b>728,043</b>   | <b>461,450</b>   | <b>519,377</b>   | <b>523,270</b>   | <b>523,270</b>    | <b>523,270</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                  |                  |                  |                  |                  |                   |                   |
| 43626 Street Sweeper                    | -                | -                | 270,000          | 243,070          | -                | -                 | -                 |
| 43636 Spray Equipment                   | -                | 11,024           | -                | -                | -                | -                 | -                 |
| 43639 Loader & Attachments              | -                | 137,400          | -                | -                | -                | -                 | -                 |
| 43700 Street Improvements               | 16,982           | 201,526          | -                | (1,800)          | -                | -                 | -                 |
| 43701 Other & RR Crossings              | -                | 7,942            | 8,000            | 8,000            | 8,000            | 8,000             | 8,000             |
| 43201 Building Improvements             | -                | -                | -                | -                | 15,000           | 15,000            | 15,000            |
| 43804 Pickup                            | -                | -                | 25,000           | 24,895           | -                | -                 | -                 |
| 43812 Dump Trucks                       | -                | -                | -                | -                | 300,000          | 220,000           | 220,000           |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>16,982</b>    | <b>357,892</b>   | <b>303,000</b>   | <b>274,165</b>   | <b>323,000</b>   | <b>243,000</b>    | <b>243,000</b>    |
| <b>TOTAL BUDGET - STREET DEPARTMENT</b> | <b>1,299,620</b> | <b>1,803,091</b> | <b>1,548,060</b> | <b>1,550,190</b> | <b>1,680,890</b> | <b>1,600,890</b>  | <b>1,600,890</b>  |

101 GENERAL FUND  
 430 PUBLIC WORKS  
 431.25 SNOW REMOVAL

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41102 Temporary Salaries                | 12,181          | 1,486           | 9,540           | 9,426          | 9,720            | 9,720             | 9,720             |
| 41109 Overtime Pay                      | 56,326          | 8,781           | 41,000          | 41,028         | 42,640           | 42,640            | 42,640            |
| 41200 OASI-Employer Contributions       | 1,102           | 114             | 1,500           | 740            | 1,500            | 1,500             | 1,500             |
| 41300 Retirement and Pensions           | 864             | 89              | 2,460           | 623            | 2,560            | 2,560             | 2,560             |
| 41400 Worker's Comp Insurance           | 6,477           | 1,859           | 1,900           | 1,217          | 1,900            | 1,900             | 1,900             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>76,950</b>   | <b>12,329</b>   | <b>56,400</b>   | <b>53,034</b>  | <b>58,320</b>    | <b>58,320</b>     | <b>58,320</b>     |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 78              | 113             | 120             | 142            | 120              | 120               | 120               |
| 42400 Rent-Machinery & Equip            | 597,700         | 92,140          | 250,000         | 249,874        | 250,000          | 250,000           | 250,000           |
| 42501 Equip Maintenance                 | 9,346           | 11,203          | 15,000          | 14,410         | 15,000           | 15,000            | 15,000            |
| 42603 Motor Fuel and Lubricants         | 59,614          | 43,527          | 44,300          | 46,484         | 45,300           | 45,300            | 45,300            |
| 42604 Parts for Equipment               | 23,601          | 6,687           | 18,000          | 18,123         | 18,000           | 18,000            | 18,000            |
| 42619 Chem, Drug & Lab Sup              | 19,468          | 18,924          | 26,000          | 25,985         | 26,000           | 26,000            | 26,000            |
| 42621 Towing                            | 35              | 250             | 900             | 650            | 900              | 900               | 900               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>709,842</b>  | <b>172,844</b>  | <b>354,320</b>  | <b>355,668</b> | <b>355,320</b>   | <b>355,320</b>    | <b>355,320</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43603 Snow Removal Equipment            | 16,340          | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>16,340</b>   | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>BUDGET TOTAL - SNOW REMOVAL</b>      | <b>803,132</b>  | <b>185,173</b>  | <b>410,720</b>  | <b>408,702</b> | <b>413,640</b>   | <b>413,640</b>    | <b>413,640</b>    |

101 GENERAL FUND  
 430 PUBLIC WORKS  
 431.60 STREET LIGHTING

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 420 OTHER CURRENT EXPENDITURES          |                 |                 |                 |                |                  |                   |                   |
| 42800 Utilities                         | 469,557         | 477,635         | 477,000         | 476,686        | 479,850          | 479,850           | 479,850           |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>469,557</b>  | <b>477,635</b>  | <b>477,000</b>  | <b>476,686</b> | <b>479,850</b>   | <b>479,850</b>    | <b>479,850</b>    |
| <b>TOTAL BUDGET - STREET LIGHTING</b>   | <b>469,557</b>  | <b>477,635</b>  | <b>477,000</b>  | <b>476,686</b> | <b>479,850</b>   | <b>479,850</b>    | <b>479,850</b>    |

101 GENERAL FUND  
 430 PUBLIC WORKS  
 432.54 WATER RESOURCES

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 144             | 142             | 150             | 86             | 90               | 90                | 90                |
| 42200 Expert & Consultant Svc           | -               | 4,067           | 25,000          | 25,000         | 25,000           | 25,000            | 25,000            |
| 42225 Water Monitoring                  | 1,851           | 145             | 3,000           | 2,104          | 3,000            | 3,000             | 3,000             |
| 42227 TMDL Sampling                     | 78              | -               | 200             | -              | 200              | 200               | 200               |
| 42669 Flood Supplies & Materials        | 71,759          | -               | -               | -              | -                | -                 | -                 |
| 42905 USGS Gaging Stations              | 18,883          | 19,425          | 20,000          | 21,000         | 22,000           | 22,000            | 22,000            |
| 42910 Education and Outreach            | 12,419          | 13,195          | 11,000          | 11,021         | 12,000           | 12,000            | 12,000            |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>105,134</b>  | <b>36,974</b>   | <b>59,350</b>   | <b>59,211</b>  | <b>62,290</b>    | <b>62,290</b>     | <b>62,290</b>     |
| <b>TOTAL BUDGET - WATER RESOURCES</b>   | <b>105,134</b>  | <b>36,974</b>   | <b>59,350</b>   | <b>59,211</b>  | <b>62,290</b>    | <b>62,290</b>     | <b>62,290</b>     |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 46,643          | 47,163          | 49,100          | 50,198         | 52,230           | 52,230            | 52,230            |
| 41101 Clerical & Oper Salary            | 37,941          | 38,374          | 39,950          | 40,789         | 42,500           | 42,500            | 42,500            |
| 41102 Temporary Salaries                | 17,639          | 18,156          | 18,100          | 16,506         | 18,200           | 18,200            | 18,200            |
| 41200 OASI-Employer Contributions       | 7,278           | 7,409           | 7,700           | 39,551         | 8,200            | 8,200             | 8,200             |
| 41300 Retirement and Pensions           | 5,075           | 5,132           | 5,350           | 5,479          | 5,700            | 5,700             | 5,700             |
| 41400 Worker's Comp Insurance           | 2,148           | 2,143           | 2,600           | 2,223          | 2,800            | 2,800             | 2,800             |
| 41500 Group Health Insurance            | 14,116          | 15,482          | 16,500          | 14,894         | 17,500           | 17,500            | 17,500            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>130,840</b>  | <b>133,859</b>  | <b>139,300</b>  | <b>169,640</b> | <b>147,130</b>   | <b>147,130</b>    | <b>147,130</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 2,798           | 2,877           | 2,400           | 2,414          | 2,490            | 2,490             | 2,490             |
| 42300 Publication & Rec Fees            | 444             | 990             | 900             | 1,180          | 1,100            | 1,100             | 1,100             |
| 42501 Equip Maintenance                 | 1,030           | 1,994           | 2,000           | 1,663          | 2,000            | 2,000             | 2,000             |
| 42502 Bldg Maintenance                  | 5               | 390             | 600             | 304            | 600              | 600               | 600               |
| 42600 Office Supplies                   | 73              | 293             | 200             | 206            | 200              | 200               | 200               |
| 42601 Cleaning Supplies                 | 38              | 71              | 100             | 89             | 100              | 100               | 100               |
| 42603 Motor Fuel & Lubricants           | 7,720           | 6,990           | 7,200           | 6,517          | 7,500            | 7,500             | 7,500             |
| 42604 Parts For Equipment               | 459             | 554             | 500             | 200            | 500              | 500               | 500               |
| 42613 Small Tools                       | 415             | 499             | 500             | 446            | 500              | 500               | 500               |
| 42615 Ag & Hort Supplies                | 838             | 242             | 700             | 604            | 700              | 700               | 700               |
| 42618 Postage                           | 30              | 20              | 50              | 50             | 50               | 50                | 50                |
| 42620 Other Supplies                    | 974             | 820             | 1,200           | 1,049          | 1,200            | 1,200             | 1,200             |
| 42701 Travel Exp Personnel              | -               | -               | 100             | -              | 100              | 100               | 100               |
| 42702 Subsc & Membership                | 49              | 55              | 100             | 99             | 100              | 100               | 100               |
| 42801 Natural Gas                       | 2,987           | 1,866           | 4,000           | 1,999          | 4,000            | 4,000             | 4,000             |
| 42802 Electricity                       | 1,665           | 958             | 1,900           | 1,792          | 1,900            | 1,900             | 1,900             |
| 42803 Water                             | 2,171           | 2,904           | 1,000           | 708            | 1,000            | 1,000             | 1,000             |
| 42804 Sewer                             | 258             | 151             | 250             | 214            | 250              | 250               | 250               |
| 42805 Phone-Monthly Service             | 769             | 754             | 400             | 793            | 800              | 800               | 800               |
| 42806 Phone-Long Distance               | 34              | 29              | 50              | 19             | 50               | 50                | 50                |
| 42808 Propane                           | -               | 31              | 2,200           | 600            | 2,200            | 2,200             | 2,200             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>22,757</b>   | <b>22,488</b>   | <b>26,350</b>   | <b>20,946</b>  | <b>27,340</b>    | <b>27,340</b>     | <b>27,340</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43601 Mower                             | -               | 6,995           | 7,500           | 7,490          | 12,500           | 12,500            | 12,500            |
| 43603 Snow Removal Equipment            | -               | -               | 2,650           | 2,390          | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>        | <b>6,995</b>    | <b>10,150</b>   | <b>9,880</b>   | <b>12,500</b>    | <b>12,500</b>     | <b>12,500</b>     |
| <b>450 OTHER EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 45201 Reclaim Cemetery Lots             | 960             | 680             | -               | -              | -                | -                 | -                 |
| 45300 Refunds & Reimbursements          | 35              | -               | -               | 740            | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>         | <b>995</b>      | <b>680</b>      | <b>-</b>        | <b>740</b>     | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - CEMETERY</b>          | <b>154,592</b>  | <b>164,022</b>  | <b>175,800</b>  | <b>201,206</b> | <b>186,970</b>   | <b>186,970</b>    | <b>186,970</b>    |

101 GENERAL FUND  
 440 HEALTH & WELFARE  
 441.32 MOSQUITO CONTROL

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41102 Temporary Salaries                | 8,752           | 6,166           | 9,050           | 8,903          | 9,500            | 9,500             | 9,500             |
| 41109 Overtime Pay                      | 1,250           | 25              | 4,000           | 4,000          | 4,000            | 4,000             | 4,000             |
| 41200 OASI-Employer Contributions       | 670             | 472             | 1,000           | 946            | 1,050            | 1,050             | 1,050             |
| 41400 Worker's Comp Insurance           | 181             | (170)           | 450             | 168            | 450              | 450               | 450               |
| 41600 Unemployment Benefits             | -               | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>10,853</b>   | <b>6,493</b>    | <b>14,500</b>   | <b>14,017</b>  | <b>15,000</b>    | <b>15,000</b>     | <b>15,000</b>     |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 148             | 154             | 160             | 130            | 140              | 140               | 140               |
| 42230 Mosquito Control Supplies         | 63,357          | 44,534          | 75,000          | 73,498         | 75,000           | 75,000            | 75,000            |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>63,505</b>   | <b>44,688</b>   | <b>75,160</b>   | <b>73,628</b>  | <b>75,140</b>    | <b>75,140</b>     | <b>75,140</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43636 ULV Mosquito Sprayer              | -               | -               | -               | -              | 10,000           | 10,000            | 10,000            |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>10,000</b>    | <b>10,000</b>     | <b>10,000</b>     |
| <b>TOTAL BUDGET - MOSQUITO CONTROL</b>  | <b>74,358</b>   | <b>51,181</b>   | <b>89,660</b>   | <b>87,645</b>  | <b>100,140</b>   | <b>100,140</b>    | <b>100,140</b>    |

101 GENERAL FUND  
 440 HEALTH & WELFARE  
 441.43 ANIMAL CONTROL

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41101 Clerical & Oper Salary            | 38,399          | -               | -               | -              | -                | -                 | -                 |
| 41102 Temporary Salaries                | 479             | -               | -               | -              | -                | -                 | -                 |
| 41200 OASI-Employer Contributions       | 1,461           | -               | -               | -              | -                | -                 | -                 |
| 41300 Retirement and Pensions           | 1,306           | -               | -               | -              | -                | -                 | -                 |
| 41400 Worker's Comp Insurance           | 587             | -               | -               | -              | -                | -                 | -                 |
| 41500 Group Health Insurance            | 4,579           | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>46,811</b>   | -               | -               | -              | -                | -                 | -                 |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 678             | -               | -               | -              | -                | -                 | -                 |
| 42501 Equip Maintenance                 | 57              | -               | -               | -              | -                | -                 | -                 |
| 42600 Office Supplies                   | 143             | -               | -               | -              | -                | -                 | -                 |
| 42603 Motor Fuel and Lubricants         | 1,162           | -               | -               | -              | -                | -                 | -                 |
| 42619 Chem, Drug & Lab Sup              | 115             | -               | -               | -              | -                | -                 | -                 |
| 42805 Phone-Monthly Service             | 601             | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>2,756</b>    | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL BUDGET - ANIMAL CONTROL</b>    | <b>49,567</b>   | -               | -               | -              | -                | -                 | -                 |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 20,896          | 21,122          | 22,900          | 24,769         | 25,800           | 25,800            | 25,800            |
| 41101 Clerical & Oper Salary            | 73,252          | 72,392          | 78,700          | 79,737         | 83,000           | 83,000            | 83,000            |
| 41102 Temporary Salaries                | 5,572           | 7,028           | 8,500           | 8,068          | 8,750            | 8,750             | 8,750             |
| 41109 Overtime Pay                      | 30              | 13              | 300             | 71             | 300              | 300               | 300               |
| 41200 OASI-Employer Contributions       | 7,227           | 7,167           | 7,750           | 7,653          | 8,250            | 8,250             | 8,250             |
| 41300 Retirement and Pensions           | 5,607           | 5,568           | 6,110           | 6,337          | 6,550            | 6,550             | 6,550             |
| 41400 Worker's Comp Insurance           | 9,988           | 9,252           | 10,000          | 9,554          | 11,000           | 11,000            | 11,000            |
| 41500 Group Health Insurance            | 17,251          | 21,438          | 22,160          | 21,590         | 23,000           | 23,000            | 23,000            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>139,823</b>  | <b>143,980</b>  | <b>156,420</b>  | <b>157,779</b> | <b>166,650</b>   | <b>166,650</b>    | <b>166,650</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 2,964           | 2,539           | 2,400           | 2,428          | 2,500            | 2,500             | 2,500             |
| 42400 Rent-Machinery & Equip            | 1,390           | 485             | 1,000           | 500            | 1,000            | 1,000             | 1,000             |
| 42500 Construction Materials            | 25              | -               | 100             | 100            | 100              | 100               | 100               |
| 42501 Equip Maintenance                 | 9,838           | 9,902           | 9,000           | 5,888          | 9,000            | 9,000             | 9,000             |
| 42504 Maintenance of Other              | 982             | 2,009           | 700             | 811            | 700              | 700               | 700               |
| 42600 Office Supplies                   | -               | 46              | 100             | 84             | 100              | 100               | 100               |
| 42603 Motor Fuel and Lubricants         | 9,079           | 10,583          | 8,250           | 7,927          | 9,000            | 9,000             | 9,000             |
| 42613 Small Tools                       | 522             | 183             | 600             | 530            | 600              | 600               | 600               |
| 42615 Ag & Hort Supplies                | 1,059           | 714             | 1,000           | 900            | 1,000            | 1,000             | 1,000             |
| 42618 Postage                           | -               | -               | 50              | -              | 50               | 50                | 50                |
| 42627 Safety Supplies                   | 64              | 12              | 300             | 266            | 300              | 300               | 300               |
| 42701 Travel Exp Personnel              | 461             | 591             | 400             | 435            | 400              | 400               | 400               |
| 42702 Subsc & Membership                | 115             | 181             | 200             | 180            | 200              | 200               | 200               |
| 42801 Natural Gas                       | 704             | 592             | 800             | 700            | 800              | 800               | 800               |
| 42802 Electricity                       | 516             | 1,003           | 850             | 900            | 875              | 875               | 875               |
| 42803 Water                             | 23              | 78              | 150             | 100            | 150              | 150               | 150               |
| 42804 Sewer                             | 43              | 105             | 60              | 50             | 60               | 60                | 60                |
| 42805 Phone-Monthly Service             | 367             | 230             | 300             | 260            | 300              | 300               | 300               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>28,152</b>   | <b>29,253</b>   | <b>26,260</b>   | <b>22,059</b>  | <b>27,135</b>    | <b>27,135</b>     | <b>27,135</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43646 Saw / Chipper                     | -               | 435             | 750             | 750            | 750              | 750               | 750               |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>        | <b>435</b>      | <b>750</b>      | <b>750</b>     | <b>750</b>       | <b>750</b>        | <b>750</b>        |
| <b>TOTAL BUDGET - FORESTRY</b>          | <b>167,975</b>  | <b>173,668</b>  | <b>183,430</b>  | <b>180,588</b> | <b>194,535</b>   | <b>194,535</b>    | <b>194,535</b>    |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 281,525         | 287,589         | 303,340         | 301,083        | 305,800          | 305,800           | 305,800           |
| 41101 Clerical & Oper Salary            | 112,653         | 114,078         | 118,720         | 141,014        | 127,950          | 127,950           | 127,950           |
| 41102 Temporary Salaries                | 43,358          | 43,641          | 54,100          | 43,747         | 55,900           | 55,900            | 55,900            |
| 41200 OASI-Employer Contributions       | 30,866          | 31,508          | 34,300          | 33,023         | 34,900           | 34,900            | 34,900            |
| 41300 Retirement and Pensions           | 23,651          | 24,100          | 25,320          | 25,230         | 26,100           | 26,100            | 26,100            |
| 41400 Worker's Comp Insurance           | 1,644           | 1,754           | 2,000           | 1,729          | 2,000            | 2,000             | 2,000             |
| 41500 Group Health Insurance            | 69,675          | 76,565          | 75,500          | 70,163         | 80,000           | 80,000            | 80,000            |
| 41501 Retiree Health Insurance          | 5,059           | 5,188           | 5,700           | 7,262          | 12,000           | 12,000            | 12,000            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>568,431</b>  | <b>584,423</b>  | <b>618,980</b>  | <b>623,251</b> | <b>644,650</b>   | <b>644,650</b>    | <b>644,650</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 8,987           | 11,248          | 6,600           | 6,699          | 6,900            | 6,900             | 6,900             |
| 42107 Temp-Not Subject to Worker's Comp | 79              | 68              | 200             | 52             | 200              | 200               | 200               |
| 42211 SDLN                              | 23,370          | 23,888          | 24,400          | 23,837         | 24,100           | 24,100            | 24,100            |
| 42212 OCLC                              | -               | -               | 3,000           | 2,700          | -                | -                 | -                 |
| 42222 Courier Services                  | -               | -               | 4,000           | -              | -                | -                 | -                 |
| 42300 Publication & Rec Fees            | -               | 380             | -               | -              | -                | -                 | -                 |
| 42501 Equip Maintenance                 | 6,179           | 6,267           | 6,000           | 7,829          | 7,900            | 7,900             | 7,900             |
| 42502 Bldg Maintenance                  | 2,138           | 3,964           | 2,600           | 3,756          | 3,910            | 3,910             | 3,910             |
| 42504 Maintenance of Others             | 483             | 1,189           | 600             | 1,809          | 1,300            | 1,300             | 1,300             |
| 42600 Office Supplies                   | 2,905           | 3,112           | 3,000           | 3,297          | 3,300            | 3,300             | 3,300             |
| 42601 Cleaning Supplies                 | 5,048           | 5,302           | 5,000           | 6,848          | 6,850            | 6,850             | 6,850             |
| 42603 Motor Fuel And Lubricants         | 94              | 65              | 150             | 128            | 150              | 150               | 150               |
| 42618 Postage                           | 4,514           | 3,640           | 5,000           | 4,208          | 5,000            | 5,000             | 5,000             |
| 42627 Safety Supplies                   | -               | 136             | 250             | 196            | 250              | 250               | 250               |
| 42630 Circulation Supplies              | 8,077           | 6,506           | 8,000           | 5,968          | 8,000            | 8,000             | 8,000             |
| 42683 Electronic Subscriptions          | 12,014          | 9,135           | 12,600          | 16,038         | 17,600           | 17,600            | 17,600            |
| 42701 Travel Exp Personnel              | 2,382           | 3,133           | 2,500           | 2,208          | 3,300            | 3,300             | 3,300             |
| 42702 Subsc & Membership                | 3,141           | 2,395           | 1,700           | 2,476          | 2,500            | 2,500             | 2,500             |
| 42707 Patron Subscriptions              | 11,154          | 8,894           | 12,000          | 8,293          | 10,000           | 10,000            | 10,000            |
| 42801 Natural Gas                       | 11,721          | 8,616           | 12,600          | 16,174         | 16,200           | 16,200            | 16,200            |
| 42802 Electricity                       | 24,161          | 26,136          | 26,180          | 22,988         | 27,000           | 27,000            | 27,000            |
| 42803 Water                             | 736             | 1,956           | 1,200           | 1,186          | 1,500            | 1,500             | 1,500             |
| 42804 Sewer                             | 330             | 368             | 350             | 296            | 350              | 350               | 350               |
| 42805 Phone-Monthly Service             | 1,700           | 1,447           | 1,300           | 1,526          | 1,550            | 1,550             | 1,550             |
| 42806 Phone-Long Distance               | 123             | 106             | 200             | 90             | 200              | 200               | 200               |
| 42813 Internet Service Provider         | 900             | 922             | 1,380           | 3,442          | 2,000            | 2,000             | 2,000             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>130,236</b>  | <b>128,873</b>  | <b>140,810</b>  | <b>142,044</b> | <b>150,060</b>   | <b>150,060</b>    | <b>150,060</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43400 Library Books & Off Ref           | 53,686          | 55,296          | 50,000          | 50,000         | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>53,686</b>   | <b>55,296</b>   | <b>50,000</b>   | <b>50,000</b>  | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - LIBRARY</b>           | <b>752,353</b>  | <b>768,592</b>  | <b>809,790</b>  | <b>815,295</b> | <b>794,710</b>   | <b>794,710</b>    | <b>794,710</b>    |

**101 GENERAL FUND**  
**465 ECONOMIC DEVELOPMENT**  
**465.12 BUILDING SERVICES**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 60,066          | 61,386          | 63,900          | 64,658         | 67,300           | 67,300            | 67,300            |
| 41101 Clerical & Oper Salary            | 107,542         | 105,089         | 110,970         | 115,818        | 115,100          | 115,100           | 115,100           |
| 41102 Temporary Salaries                | 9,823           | 10,872          | 11,200          | 11,097         | 11,760           | 11,760            | 11,760            |
| 41200 OASI-Employer Contributions       | 12,693          | 12,965          | 13,900          | 13,092         | 13,700           | 13,700            | 13,700            |
| 41300 Retirement and Pensions           | 10,056          | 9,989           | 10,500          | 10,393         | 11,000           | 11,000            | 11,000            |
| 41400 Worker's Comp Insurance           | 729             | 918             | 1,300           | 956            | 1,300            | 1,300             | 1,300             |
| 41500 Group Health Insurance            | 26,005          | 27,163          | 27,000          | 27,208         | 37,000           | 37,000            | 37,000            |
| 41501 Retiree Health Insurance          | 12,647          | 12,971          | 14,200          | 13,616         | 7,500            | 7,500             | 7,500             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>239,561</b>  | <b>241,353</b>  | <b>252,970</b>  | <b>256,838</b> | <b>264,660</b>   | <b>264,660</b>    | <b>264,660</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 808             | 845             | 900             | 833            | 860              | 860               | 860               |
| 42200 Expert and Consultant Services    | 359             | 377             | -               | -              | 400              | 400               | 400               |
| 42204 Nuisance Abatement Costs          | -               | -               | 2,000           | 2,000          | 2,000            | 2,000             | 2,000             |
| 42208 Software                          | 1,100           | 1,187           | 1,500           | 1,200          | 1,200            | 1,200             | 1,200             |
| 42300 Publication and Recording Fees    | 2,509           | 1,889           | 2,500           | 2,500          | 2,500            | 2,500             | 2,500             |
| 42501 Equip Maintenance                 | 1,678           | 1,024           | 1,400           | 1,400          | 1,400            | 1,400             | 1,400             |
| 42600 Office Supplies                   | 1,804           | 2,134           | 2,100           | 2,100          | 2,200            | 2,200             | 2,200             |
| 42602 Motor Supplies                    | 403             | 425             | 1,200           | 1,200          | 1,200            | 1,200             | 1,200             |
| 42603 Motor Fuel and Lubricants         | 2,497           | 2,795           | 3,000           | 3,000          | 3,000            | 3,000             | 3,000             |
| 42618 Postage                           | 3,550           | 2,400           | 2,500           | 2,500          | 2,500            | 2,500             | 2,500             |
| 42635 Resource Materials                | 120             | 339             | 1,400           | 500            | 1,500            | 1,500             | 1,500             |
| 42701 Travel Exp Personnel              | 2,873           | 2,431           | 3,500           | 3,500          | 3,500            | 3,500             | 3,500             |
| 42702 Subsc & Membership                | 520             | 573             | 650             | 650            | 650              | 650               | 650               |
| 42703 Professional Workshops            | 1,239           | 1,336           | 2,000           | 2,000          | 2,200            | 2,200             | 2,200             |
| 42805 Phone-Monthly Service             | 1,200           | 1,132           | 1,300           | 1,300          | 1,300            | 1,300             | 1,300             |
| 42806 Phone- Long Distance              | 99              | 83              | 100             | 100            | 100              | 100               | 100               |
| 42910 Education & Outreach              | 420             | 496             | 500             | 500            | 600              | 600               | 600               |
| 42915 Planning Commission Expenses      | 904             | 523             | 1,100           | 1,000          | 1,100            | 1,100             | 1,100             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>22,083</b>   | <b>19,989</b>   | <b>27,650</b>   | <b>26,283</b>  | <b>28,210</b>    | <b>28,210</b>     | <b>28,210</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43500 Furniture, Fixtures & Furnishings | -               | 799             | 1,000           | 500            | -                | -                 | -                 |
| 43602 Computer Equipment/Software       | -               | 300             | 3,300           | 3,300          | 8,600            | 8,600             | 8,600             |
| 43804 Pickup                            | -               | -               | 15,000          | 14,999         | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>        | <b>1,099</b>    | <b>19,300</b>   | <b>18,799</b>  | <b>8,600</b>     | <b>8,600</b>      | <b>8,600</b>      |
| <b>450 OTHER EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds & Reimbursements          | 147             | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>         | <b>147</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - BUILDING SERVICES</b> | <b>261,791</b>  | <b>262,441</b>  | <b>299,920</b>  | <b>301,920</b> | <b>301,470</b>   | <b>301,470</b>    | <b>301,470</b>    |

101 GENERAL FUND  
 490 MISCELLANEOUS  
 493.00 OPERATING TRANSFERS

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>490 MISCELLANEOUS</b>                  |                  |                  |                  |                  |                  |                   |                   |
| 49311 Trans out - Park & Rec              | 1,400,000        | 1,400,000        | 1,500,000        | 1,500,000        | 1,600,000        | 1,600,000         | 1,600,000         |
| 49312 Trans out - Airport                 | 204,800          | 205,000          | 100,000          | 100,000          | 150,000          | 150,000           | 150,000           |
| 49313 Trans out - Lake Kampeska           | -                | 50,000           | 50,000           | 50,000           | 50,000           | 50,000            | 50,000            |
| 49314 Trans out - Rec Center              | -                | 21,000           | 65,000           | 65,000           | 50,000           | 50,000            | 50,000            |
| <b>TOTAL MISCELLANEOUS</b>                | <b>1,604,800</b> | <b>1,676,000</b> | <b>1,715,000</b> | <b>1,715,000</b> | <b>1,850,000</b> | <b>1,850,000</b>  | <b>1,850,000</b>  |
| <b>TOTAL BUDGET - OPERATING TRANSFERS</b> | <b>1,604,800</b> | <b>1,676,000</b> | <b>1,715,000</b> | <b>1,715,000</b> | <b>1,850,000</b> | <b>1,850,000</b>  | <b>1,850,000</b>  |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                | 117,090                 | 73,339                  | 77,900                  | 79,900                 | 83,110                   | 83,110                    | 83,110                    |
| 41101 Clerical & Oper Salary            | 67,529                  | 68,916                  | 72,550                  | 74,837                 | 78,000                   | 78,000                    | 78,000                    |
| 41102 Temporary Salaries                | 1,573                   | 3,565                   | 2,250                   | 2,871                  | 2,250                    | 2,250                     | 2,250                     |
| 41200 OASI-Employer Contributions       | 11,757                  | 10,826                  | 11,350                  | 11,795                 | 12,110                   | 12,110                    | 12,110                    |
| 41300 Retirement and Pensions           | 9,312                   | 8,535                   | 9,150                   | 9,290                  | 9,800                    | 9,800                     | 9,800                     |
| 41400 Worker's Comp Insurance           | 299                     | 319                     | 400                     | 307                    | 470                      | 470                       | 470                       |
| 41500 Group Health Insurance            | 17,952                  | 21,402                  | 21,400                  | 20,586                 | 23,000                   | 23,000                    | 23,000                    |
| 41501 Retiree Health Insurance          | 3,796                   | 5,189                   | 5,700                   | 5,452                  | 6,000                    | 6,000                     | 6,000                     |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>229,308</b>          | <b>192,091</b>          | <b>200,700</b>          | <b>205,038</b>         | <b>214,740</b>           | <b>214,740</b>            | <b>214,740</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 859                     | 947                     | 950                     | 1,322                  | 1,360                    | 1,360                     | 1,360                     |
| 42200 Expert & Consultant Svc           | 948                     | -                       | -                       | -                      | -                        | -                         | -                         |
| 42219 Banking Services                  | 388                     | 537                     | 500                     | 664                    | 650                      | 650                       | 650                       |
| 42300 Publication & Rec Fees            | 264                     | -                       | 300                     | 50                     | 300                      | 300                       | 300                       |
| 42504 Maintenance of Others             | 1,196                   | 256                     | 800                     | 133                    | 800                      | 800                       | 800                       |
| 42600 Office Supplies                   | 3,562                   | 1,691                   | 2,700                   | 1,844                  | 2,700                    | 2,700                     | 2,700                     |
| 42618 Postage                           | 2,110                   | 1,650                   | 1,750                   | 1,900                  | 1,750                    | 1,750                     | 1,750                     |
| 42701 Travel Exp Personnel              | -                       | -                       | 300                     | 300                    | 300                      | 300                       | 300                       |
| 42702 Subsc & Membership                | 20                      | 25                      | 200                     | 50                     | 200                      | 200                       | 200                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>9,347</b>            | <b>5,106</b>            | <b>7,500</b>            | <b>6,263</b>           | <b>8,060</b>             | <b>8,060</b>              | <b>8,060</b>              |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software       | -                       | 7,479                   | 1,200                   | 1,065                  | 1,500                    | 1,500                     | 1,500                     |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>                | <b>7,479</b>            | <b>1,200</b>            | <b>1,065</b>           | <b>1,500</b>             | <b>1,500</b>              | <b>1,500</b>              |
| <b>TOTAL BUDGET - SUPERVISION</b>       | <b>238,655</b>          | <b>204,676</b>          | <b>209,400</b>          | <b>212,366</b>         | <b>224,300</b>           | <b>224,300</b>            | <b>224,300</b>            |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>              |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                  | 131,600         | 135,303         | 143,000         | 146,554        | 153,110          | 153,110           | 153,110           |
| 41102 Temporary Salaries                  | 62,374          | 59,309          | 84,250          | 82,500         | 84,300           | 84,300            | 84,300            |
| 41200 OASI-Employer Contributions         | 13,944          | 13,982          | 16,350          | 13,610         | 17,010           | 17,010            | 17,010            |
| 41300 Retirement and Pensions             | 7,896           | 8,118           | 8,600           | 8,795          | 9,200            | 9,200             | 9,200             |
| 41400 Worker's Comp Insurance             | 2,864           | 1,736           | 3,000           | 2,035          | 2,830            | 2,830             | 2,830             |
| 41500 Group Insurance                     | 27,157          | 29,642          | 29,300          | 28,286         | 31,000           | 31,000            | 31,000            |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>245,835</b>  | <b>248,090</b>  | <b>284,500</b>  | <b>281,780</b> | <b>297,450</b>   | <b>297,450</b>    | <b>297,450</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>     |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                  | 2,901           | 2,728           | 2,750           | 2,567          | 2,650            | 2,650             | 2,650             |
| 42300 Publication & Rec Fees              | 9,054           | 7,473           | 8,000           | 8,045          | 8,000            | 8,000             | 8,000             |
| 42607 Education & Rec Supplies            | 24,795          | 25,281          | 16,000          | 15,463         | 19,000           | 19,000            | 19,000            |
| 42608 Jr.Baseball & Rec Supplies          | 9,103           | 10,253          | 10,000          | 10,124         | 10,000           | 10,000            | 10,000            |
| 42701 Travel Exp Personnel                | 61              | 706             | 400             | 349            | 400              | 400               | 400               |
| 42702 Subsc & Membership                  | 404             | 643             | 600             | 569            | 600              | 600               | 600               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>   | <b>46,318</b>   | <b>47,084</b>   | <b>37,750</b>   | <b>37,117</b>  | <b>40,650</b>    | <b>40,650</b>     | <b>40,650</b>     |
| <b>430 CAPITAL OUTLAY</b>                 |                 |                 |                 |                |                  |                   |                   |
| 43606 Office Equipment                    | -               | 982             | -               | -              | 1,500            | 1,500             | 1,500             |
| 43691 Recreation Equipment                | -               | -               | -               | -              | 9,800            | 9,800             | 9,800             |
| 43617 Adjustable Backboard                | -               | -               | 1,500           | 1,500          | -                | -                 | -                 |
| 43969 Disc Golf Course                    | -               | -               | 5,500           | 10,239         | 800              | 800               | 800               |
| 43645 Trailer                             | -               | -               | -               | -              | 3,500            | 3,500             | 3,500             |
| 43690 Public Address System               | -               | 2,335           | -               | -              | -                | -                 | -                 |
| 43697 Hockey Equipment                    | -               | -               | 5,400           | 5,429          | 2,700            | 2,700             | 2,700             |
| 43656 Baseball/Softball Equipment         | 2,571           | 1,968           | 2,000           | 1,942          | 2,000            | 2,000             | 2,000             |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>2,571</b>    | <b>5,285</b>    | <b>14,400</b>   | <b>19,110</b>  | <b>20,300</b>    | <b>20,300</b>     | <b>20,300</b>     |
| <b>450 OTHER EXPENDITURES</b>             |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds & Reimbursements            | 240             | 120             | -               | 85             | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>           | <b>240</b>      | <b>120</b>      | <b>-</b>        | <b>85</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - RECREATION PROGRAMS</b> | <b>294,964</b>  | <b>300,579</b>  | <b>336,650</b>  | <b>338,092</b> | <b>358,400</b>   | <b>358,400</b>    | <b>358,400</b>    |

**201 SPECIAL REVENUE**  
**450 CULTURE & RECREATION**  
**451.25 GOLF COURSE**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 82,068          | 63,461          | 62,200          | 62,494         | 65,020           | 65,020            | 65,020            |
| 41101 Clerical & Oper Salary            | 39,667          | 40,113          | 41,750          | 43,094         | 79,200           | 79,200            | 79,200            |
| 41102 Temporary Salaries                | 84,085          | 92,778          | 94,700          | 87,664         | 85,100           | 85,100            | 85,100            |
| 41109 Overtime Pay                      | 1,804           | 4,074           | 2,900           | 1,996          | 2,950            | 2,950             | 2,950             |
| 41200 OASI-Employer Contributions       | 15,117          | 14,698          | 14,700          | 11,791         | 18,100           | 14,000            | 14,000            |
| 41300 Retirement and Pensions           | 8,463           | 7,325           | 7,300           | 7,762          | 9,800            | 9,000             | 9,000             |
| 41400 Worker's Comp Insurance           | 4,781           | 4,517           | 5,000           | 3,799          | 6,000            | 5,000             | 5,000             |
| 41500 Group Insurance                   | 22,210          | 19,803          | 19,500          | 18,875         | 30,000           | 30,000            | 30,000            |
| 41600 Unemployment Benefits             | 4,159           | 2,141           | -               | -              | -                | -                 | -                 |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>262,354</b>  | <b>248,910</b>  | <b>248,050</b>  | <b>237,475</b> | <b>296,170</b>   | <b>290,270</b>    | <b>290,270</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 6,948           | 8,548           | 5,300           | 5,622          | 5,790            | 5,790             | 5,790             |
| 42200 Expert & Consulting Service       | 53,986          | 46,003          | 55,000          | 55,134         | 55,000           | 55,000            | 55,000            |
| 42219 Banking Services                  | 5,406           | 6,036           | 5,500           | 5,500          | 5,500            | 5,500             | 5,500             |
| 42300 Publication & Recording Fees      | 178             | 566             | 450             | 614            | 600              | 600               | 600               |
| 42400 Rent-Machinery & Equip            | 91              | 1,005           | 1,800           | 1,800          | 1,800            | 1,800             | 1,800             |
| 42500 Construction Materials            | 193             | 582             | 800             | 800            | 800              | 800               | 800               |
| 42501 Equip Maintenance                 | 20,546          | 13,572          | 15,500          | 15,583         | 17,000           | 17,000            | 17,000            |
| 42504 Maintenance of Other              | 5,880           | 5,080           | 5,800           | 5,889          | 5,800            | 5,800             | 5,800             |
| 42506 Repair to Vehicles                | -               | 931             | 300             | 300            | 300              | 300               | 300               |
| 42514 Repair to Clubhouse               | 2,767           | 1,959           | 2,500           | 2,384          | 2,500            | 2,500             | 2,500             |
| 42515 Repair-Maintenance Shop           | 6               | 477             | 300             | 400            | 400              | 400               | 400               |
| 42516 Repair-Cart Storage Bldg          | 43              | -               | 300             | 336            | 400              | 400               | 400               |
| 42521 Repair-Irrigation Equipment       | 2,381           | 7,522           | 4,000           | 6,057          | 6,500            | 6,500             | 6,500             |
| 42600 Office Supplies                   | 1,928           | 868             | 2,000           | 1,837          | 2,000            | 2,000             | 2,000             |
| 42603 Motor Fuel and Lubricants         | 22,387          | 28,056          | 20,600          | 21,054         | 21,000           | 21,000            | 21,000            |
| 42613 Small Tools                       | 456             | 389             | 500             | 507            | 500              | 500               | 500               |
| 42615 Ag & Hort Supplies                | 16,151          | 8,744           | 19,000          | 18,346         | 19,000           | 19,000            | 19,000            |
| 42617 Cleaning Service                  | 3,709           | 4,163           | 4,000           | 4,088          | 4,000            | 4,000             | 4,000             |
| 42619 Chem, Drug & Lab Sup              | 40,680          | 42,012          | 42,000          | 43,260         | 43,500           | 43,500            | 43,500            |
| 42622 Golf Supplies                     | 4,419           | 3,716           | 5,500           | 7,110          | 7,000            | 7,000             | 7,000             |
| 42627 Safety Supplies                   | 447             | 624             | 500             | 457            | 500              | 500               | 500               |
| 42701 Travel Exp Personnel              | 1,011           | 515             | 2,900           | 2,818          | 2,900            | 2,900             | 2,900             |
| 42702 Subsc & Membership                | 2,980           | 3,174           | 3,000           | 2,835          | 3,000            | 3,000             | 3,000             |
| 42801 Gas                               | 3,171           | 2,262           | 3,300           | 3,376          | 3,400            | 3,400             | 3,400             |
| 42802 Electricity                       | 15,810          | 20,347          | 17,000          | 17,239         | 17,500           | 17,500            | 17,500            |
| 42803 Water                             | 831             | 900             | 1,000           | 1,009          | 1,000            | 1,000             | 1,000             |
| 42804 Sewer                             | 871             | 837             | 900             | 899            | 900              | 900               | 900               |
| 42805 Phone-Monthly                     | 2,318           | 2,176           | 2,400           | 2,316          | 2,400            | 2,400             | 2,400             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>215,594</b>  | <b>211,064</b>  | <b>222,150</b>  | <b>227,570</b> | <b>230,990</b>   | <b>230,990</b>    | <b>230,990</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43201 Improvements to Buildings         | 4,870           | -               | -               | -              | 7,600            | 7,600             | 7,600             |
| 43600 Machinery & Equipment             | 4,321           | -               | 45,000          | 41,498         | 24,400           | 24,400            | 24,400            |
| 43601 Mowers                            | 53,099          | 58,345          | 119,000         | 115,925        | 33,000           | 33,000            | 33,000            |
| 43659 Weed Trimmers                     | 367             | -               | -               | -              | -                | -                 | -                 |
| 43677 Greens Care Scarifier             | 9,190           | -               | -               | -              | -                | -                 | -                 |
| 43694 Range Ball Washer                 | 2,436           | -               | -               | -              | -                | -                 | -                 |
| 43818 Range Ball Picker                 | -               | -               | -               | -              | 7,800            | 7,800             | 7,800             |
| 43820 Utility Vehicle                   | 16,940          | -               | -               | -              | 31,500           | 31,500            | 31,500            |
| 43822 Golf Cars                         | 160,450         | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>74,283</b>   | <b>58,345</b>   | <b>164,000</b>  | <b>157,423</b> | <b>104,300</b>   | <b>104,300</b>    | <b>104,300</b>    |
| <b>441 DEBT SERVICE</b>                 |                 |                 |                 |                |                  |                   |                   |
| 44100 Principal                         | 17,636          | 18,416          | 19,260          | 19,260         | 85,380           | 85,380            | 85,380            |
| 44101 Interest                          | 6,124           | 5,344           | 4,500           | 4,500          | 3,630            | 3,630             | 3,630             |
| <b>TOTAL DEBT SERVICE</b>               | <b>23,760</b>   | <b>23,760</b>   | <b>23,760</b>   | <b>23,760</b>  | <b>89,010</b>    | <b>89,010</b>     | <b>89,010</b>     |
| <b>450 OTHER EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds                           | 913             | 878             | -               | 26             | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>         | <b>913</b>      | <b>878</b>      | <b>-</b>        | <b>26</b>      | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>BUDGET TOTAL - GOLF COURSE</b>       | <b>576,904</b>  | <b>542,957</b>  | <b>657,960</b>  | <b>646,254</b> | <b>720,470</b>   | <b>714,570</b>    | <b>714,570</b>    |

**201 SPECIAL REVENUE**  
**450 CULTURE & RECREATION**  
**451.26 FAMILY AQUATIC CENTER**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>                |                 |                 |                 |                |                  |                   |                   |
| 41102 Temporary Salaries                    | 124,221         | 135,795         | 141,360         | 127,866        | 141,360          | 141,360           | 141,360           |
| 41200 OASI-Employer Contributions           | 9,503           | 10,388          | 10,820          | 9,602          | 10,820           | 10,820            | 10,820            |
| 41400 Worker's Comp Insurance               | 2,572           | 1,761           | 3,000           | 2,003          | 3,100            | 3,100             | 3,100             |
| <b>TOTAL PERSONAL SERVICES</b>              | <b>136,296</b>  | <b>147,944</b>  | <b>155,180</b>  | <b>139,471</b> | <b>155,280</b>   | <b>155,280</b>    | <b>155,280</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>       |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                    | 5,421           | 6,703           | 4,800           | 4,832          | 4,980            | 4,980             | 4,980             |
| 42219 Banking Services                      | 1,010           | 1,237           | 700             | 1,087          | 1,200            | 1,200             | 1,200             |
| 42500 Construction Materials                | -               | -               | 100             | -              | 100              | 100               | 100               |
| 42501 Equip Maintenance                     | 4,527           | 3,222           | 3,500           | 5,547          | 4,000            | 4,000             | 4,000             |
| 42502 Bldg Maintenance                      | 2,214           | 816             | 1,000           | 1,041          | 1,000            | 1,000             | 1,000             |
| 42504 Maintenance of Other                  | 21              | 461             | 5,000           | 82,310         | 5,000            | 5,000             | 5,000             |
| 42600 Office Supplies                       | 2,433           | 3,209           | 3,000           | 2,290          | 3,000            | 3,000             | 3,000             |
| 42607 Ed, Recreation & Safety Supplies      | 8,260           | 5,361           | 7,000           | 6,510          | 7,000            | 7,000             | 7,000             |
| 42619 Chem, Drug & Lab Sup                  | 13,079          | 13,581          | 16,500          | 15,936         | 16,500           | 16,500            | 16,500            |
| 42631 Merchandise for Resale                | 23,055          | 26,203          | 23,000          | 21,915         | 24,000           | 24,000            | 24,000            |
| 42703 Prof Workshops                        | 950             | 1,240           | 1,500           | 1,673          | 1,500            | 1,500             | 1,500             |
| 42801 Gas                                   | 23,344          | 20,820          | 30,000          | 20,042         | 25,000           | 25,000            | 25,000            |
| 42802 Electricity                           | 14,947          | 16,321          | 16,500          | 15,439         | 18,000           | 18,000            | 18,000            |
| 42803 Water                                 | 7,685           | 10,686          | 10,000          | 9,610          | 10,000           | 10,000            | 10,000            |
| 42804 Sewer                                 | 468             | 415             | 500             | 429            | 500              | 500               | 500               |
| 42805 Phone-Monthly                         | 766             | 506             | 600             | 506            | 600              | 600               | 600               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>     | <b>108,180</b>  | <b>110,781</b>  | <b>123,700</b>  | <b>189,167</b> | <b>122,380</b>   | <b>122,380</b>    | <b>122,380</b>    |
| <b>430 CAPITAL OUTLAY</b>                   |                 |                 |                 |                |                  |                   |                   |
| 43500 Furniture, Fixtures & Furnishings     | -               | -               | 7,500           | 8,071          | -                | -                 | -                 |
| 43602 Computer Equip/Software               | -               | -               | 1,500           | 2,004          | -                | -                 | -                 |
| 43607 Electronic & Comm Equipment           | -               | -               | 1,200           | 1,162          | -                | -                 | -                 |
| 43600 Machinery & Equipment                 | -               | -               | -               | -              | 9,000            | 9,000             | 9,000             |
| 43631 Pressure Washer                       | -               | -               | 1,500           | 1,479          | -                | -                 | -                 |
| 43648 Pool Equipment                        | -               | 4,401           | 3,000           | 2,967          | 2,000            | 2,000             | 2,000             |
| 43900 Improvements Other than Bldgs.        | -               | -               | -               | -              | 30,000           | 30,000            | 30,000            |
| 43980 Consultant Evaluation                 | -               | 3,950           | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                 | <b>-</b>        | <b>8,351</b>    | <b>14,700</b>   | <b>15,683</b>  | <b>41,000</b>    | <b>41,000</b>     | <b>41,000</b>     |
| <b>450 OTHER EXPENDITURES</b>               |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds and Reimbursements            | 48              | 140             | 100             | 100            | 100              | 100               | 100               |
| <b>TOTAL OTHER EXPENDITURES</b>             | <b>48</b>       | <b>140</b>      | <b>100</b>      | <b>100</b>     | <b>100</b>       | <b>100</b>        | <b>100</b>        |
| <b>TOTAL BUDGET - FAMILY AQUATIC CENTER</b> | <b>244,524</b>  | <b>267,216</b>  | <b>293,680</b>  | <b>344,421</b> | <b>318,760</b>   | <b>318,760</b>    | <b>318,760</b>    |

201 SPECIAL REVENUE FUND  
 450 CULTURE & RECREATION  
 451.27 BASEBALL/SOFTBALL COMPLEX

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41102 Temporary Salaries                | 7,174           | 6,820           | 7,000           | 6,706          | 7,050            | 7,050             | 7,050             |
| 41109 Overtime Pay                      | 1,144           | -               | 1,750           | 1,750          | 750              | 750               | 750               |
| 41200 OASI Employer Contributions       | 636             | 522             | 700             | 581            | 600              | 600               | 600               |
| 41400 Worker's Comp Insurance           | 165             | 144             | 200             | 1,804          | 1,900            | 1,900             | 1,900             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>9,119</b>    | <b>7,486</b>    | <b>9,650</b>    | <b>10,841</b>  | <b>10,300</b>    | <b>10,300</b>     | <b>10,300</b>     |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 663             | 1,137           | 700             | 1,044          | 1,080            | 1,080             | 1,080             |
| 42500 Construction Materials            | 106             | -               | 100             | 100            | 100              | 100               | 100               |
| 42501 Equip Maintenance                 | 223             | 1,214           | 900             | 234            | 900              | 900               | 900               |
| 42502 Bldg Maintenance                  | 554             | -               | 500             | 200            | 500              | 500               | 500               |
| 42504 Maintenance of Other              | 2,109           | 1,582           | 2,000           | 1,753          | 2,000            | 2,000             | 2,000             |
| 42521 Irrigation Supplies               | 15              | 302             | 300             | 330            | 300              | 300               | 300               |
| 42609 Electrical Supplies               | 1,268           | 473             | 1,000           | 572            | 1,500            | 1,500             | 1,500             |
| 42615 Ag & Hort Supplies                | 778             | 1,138           | 1,200           | 1,095          | 1,200            | 1,200             | 1,200             |
| 42802 Electricity                       | 4,841           | 5,052           | 4,750           | 4,431          | 4,750            | 4,750             | 4,750             |
| 42803 Water                             | 476             | 472             | 1,500           | 540            | 1,500            | 1,500             | 1,500             |
| 42804 Sewer                             | 322             | 291             | 900             | 330            | 900              | 900               | 900               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>11,355</b>   | <b>11,661</b>   | <b>13,850</b>   | <b>10,629</b>  | <b>14,730</b>    | <b>14,730</b>     | <b>14,730</b>     |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43617 Maintenance Equipment             | -               | -               | 15,000          | 7,243          | -                | -                 | -                 |
| 43900 Improv Other Than Bldgs           | 15,162          | -               | -               | -              | 3,000            | 3,000             | 3,000             |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>15,162</b>   | <b>-</b>        | <b>15,000</b>   | <b>7,243</b>   | <b>3,000</b>     | <b>3,000</b>      | <b>3,000</b>      |
| <b>TOTAL BUDGET - KOCH COMPLEX</b>      | <b>35,636</b>   | <b>19,147</b>   | <b>38,500</b>   | <b>28,713</b>  | <b>28,030</b>    | <b>28,030</b>     | <b>28,030</b>     |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41101 Clerical & Oper Salary            | 37,474                  | 37,903                  | 39,450                  | 40,732                 | 42,410                   | 42,410                    | 42,410                    |
| 41102 Temporary Salaries                | -                       | -                       | 600                     | 600                    | 9,880                    | 9,880                     | 9,880                     |
| 41200 OASI-Employer Contributions       | 2,590                   | 2,629                   | 2,760                   | 2,796                  | 3,620                    | 3,620                     | 3,620                     |
| 41300 Retirement and Pensions           | 2,248                   | 2,282                   | 2,400                   | 2,471                  | 2,550                    | 2,550                     | 2,550                     |
| 41400 Worker's Comp Insurance           | 949                     | 778                     | 1,000                   | 899                    | 1,000                    | 1,000                     | 1,000                     |
| 41500 Group Health Insurance            | 9,053                   | 9,880                   | 9,700                   | 9,432                  | 10,000                   | 10,000                    | 10,000                    |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>52,314</b>           | <b>53,472</b>           | <b>55,910</b>           | <b>56,930</b>          | <b>69,460</b>            | <b>69,460</b>             | <b>69,460</b>             |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 3,468                   | 4,982                   | 3,500                   | 3,406                  | 7,620                    | 7,620                     | 7,620                     |
| 42200 Expert and Consultant Services    | 234                     | 62                      | 1,000                   | 865                    | 1,000                    | 1,000                     | 1,000                     |
| 42500 Construction Materials            | 613                     | 111                     | 600                     | 634                    | 1,000                    | 1,000                     | 1,000                     |
| 42501 Equip Maintenance                 | 1,006                   | 736                     | 1,500                   | 1,351                  | 2,500                    | 2,500                     | 2,500                     |
| 42502 Bldg Maintenance                  | 2,421                   | 2,143                   | 1,700                   | 1,727                  | 2,700                    | 2,700                     | 2,700                     |
| 42504 Maintenance of Other              | 908                     | 516                     | 300                     | 288                    | 600                      | 600                       | 600                       |
| 42601 Cleaning Supplies                 | 7,202                   | 5,942                   | 6,500                   | 6,249                  | 7,500                    | 7,500                     | 7,500                     |
| 42613 Small Tools                       | 148                     | 187                     | 200                     | 206                    | 200                      | 200                       | 200                       |
| 42801 Gas                               | 12,211                  | 8,881                   | 14,000                  | 12,159                 | 25,000                   | 25,000                    | 25,000                    |
| 42802 Electricity                       | 6,095                   | 5,940                   | 6,400                   | 6,006                  | 12,000                   | 12,000                    | 12,000                    |
| 42803 Water                             | 837                     | 879                     | 1,000                   | 926                    | 1,800                    | 1,800                     | 1,800                     |
| 42804 Sewer                             | 308                     | 311                     | 300                     | 298                    | 700                      | 700                       | 700                       |
| 42805 Phone-Monthly                     | 2,294                   | 2,081                   | 2,500                   | 2,317                  | 3,200                    | 3,200                     | 3,200                     |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>37,745</b>           | <b>32,771</b>           | <b>39,500</b>           | <b>36,432</b>          | <b>65,820</b>            | <b>65,820</b>             | <b>65,820</b>             |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43201 Improvements to Buildings         | -                       | 2,345                   | -                       | -                      | -                        | -                         | -                         |
| 43500 Furniture, Fixtures & Furnishings | -                       | -                       | 25,000                  | 25,000                 | -                        | -                         | -                         |
| 43617 Equipment/Floor Machine           | -                       | 6,071                   | -                       | -                      | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>                | <b>8,416</b>            | <b>25,000</b>           | <b>25,000</b>          | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  |
| <b>TOTAL BUDGET - AUDITORIUM</b>        | <b>90,059</b>           | <b>94,659</b>           | <b>120,410</b>          | <b>118,362</b>         | <b>135,280</b>           | <b>135,280</b>            | <b>135,280</b>            |

**201 SPECIAL REVENUE FUND  
450 CULTURE & RECREATION  
451.34 ZOO**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 160,406         | 163,122         | 169,840         | 172,867        | 179,900          | 179,900           | 179,900           |
| 41101 Clerical & Oper Salary            | 230,706         | 233,406         | 245,900         | 231,173        | 297,000          | 297,000           | 297,000           |
| 41102 Temporary Salaries                | 98,239          | 104,037         | 128,650         | 107,757        | 154,070          | 154,070           | 154,070           |
| 41109 Overtime Pay                      | 1,210           | 1,324           | 1,350           | 1,049          | 2,000            | 2,000             | 2,000             |
| 41200 OASI-Employer Contributions       | 35,534          | 36,768          | 40,250          | 37,189         | 46,300           | 46,300            | 46,300            |
| 41300 Retirement and Pensions           | 23,520          | 23,850          | 24,950          | 24,753         | 28,500           | 28,500            | 28,500            |
| 41400 Worker's Comp Insurance           | 9,651           | 8,718           | 10,000          | 9,126          | 17,300           | 17,300            | 17,300            |
| 41500 Group Health Insurance            | 61,853          | 68,326          | 67,400          | 63,362         | 80,000           | 80,000            | 80,000            |
| 41501 Retiree Health Insurance          | -               | -               | -               | 3,637          | 6,000            | 6,000             | 6,000             |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>621,119</b>  | <b>639,551</b>  | <b>688,340</b>  | <b>650,913</b> | <b>811,070</b>   | <b>811,070</b>    | <b>811,070</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 10,407          | 13,227          | 9,600           | 9,986          | 10,290           | 10,290            | 10,290            |
| 42205 Medical Services                  | 931             | 1,180           | 1,600           | 1,100          | 1,600            | 1,600             | 1,600             |
| 42219 Banking Services                  | 2,203           | 4,011           | 5,500           | 4,531          | 7,000            | 7,000             | 7,000             |
| 42300 Publication & Recording Fees      | 479             | 2,512           | 1,400           | 3,500          | 3,000            | 3,000             | 3,000             |
| 42400 Rent-Machinery & Equip            | -               | -               | 100             | -              | 100              | 100               | 100               |
| 42500 Construction Materials            | -               | -               | 300             | -              | 300              | 300               | 300               |
| 42501 Equip Maintenance                 | 12,333          | 20,624          | 17,000          | 17,000         | 20,000           | 20,000            | 20,000            |
| 42502 Bldg Maintenance                  | 6,495           | 7,463           | 10,000          | 7,890          | 11,000           | 11,000            | 11,000            |
| 42504 Maintenance of Other              | 9,052           | 6,704           | 12,000          | 10,000         | 12,000           | 12,000            | 12,000            |
| 42506 Repair to Vehicles                | 3,005           | 2,959           | 3,000           | 3,000          | 3,500            | 3,500             | 3,500             |
| 42600 Office Supplies                   | 1,491           | 1,697           | 1,800           | 1,700          | 1,800            | 1,800             | 1,800             |
| 42601 Cleaning Supplies                 | 2,002           | 3,237           | 3,000           | 3,300          | 6,000            | 6,000             | 6,000             |
| 42603 Motor Fuel and Lubricants         | 6,624           | 5,073           | 6,600           | 5,998          | 7,000            | 7,000             | 7,000             |
| 42607 Ed & Rec Supplies                 | 723             | 2,162           | 2,500           | 2,500          | 3,000            | 3,000             | 3,000             |
| 42610 Clothing & Material               | 300             | 10              | 700             | 300            | 700              | 700               | 700               |
| 42613 Small Tools                       | 398             | 327             | 300             | 100            | 300              | 300               | 300               |
| 42614 Livestock and Poultry             | 40,270          | 38,012          | 45,000          | 49,520         | 55,000           | 55,000            | 55,000            |
| 42615 Ag & Hort Supplies                | 1,727           | 3,798           | 3,000           | 3,000          | 3,500            | 3,500             | 3,500             |
| 42619 Chem, Drug & Lab Sup              | 3,978           | 6,567           | 7,200           | 7,002          | 7,500            | 7,500             | 7,500             |
| 42627 Safety Supplies                   | 153             | 25              | 500             | 300            | 500              | 500               | 500               |
| 42700 Transportation                    | 819             | 902             | 2,000           | 2,000          | 2,000            | 2,000             | 2,000             |
| 42701 Travel Exp Personnel              | 1,739           | 1,044           | 2,500           | 2,500          | 3,000            | 3,000             | 3,000             |
| 42702 Subsc & Membership                | 3,111           | 4,869           | 4,000           | 4,000          | 8,000            | 8,000             | 8,000             |
| 42801 Gas                               | 5,538           | 3,988           | 7,000           | 6,921          | 8,200            | 8,200             | 8,200             |
| 42802 Electricity                       | 32,956          | 31,508          | 36,500          | 36,500         | 50,000           | 50,000            | 50,000            |
| 42803 Water                             | 13,616          | 14,379          | 18,500          | 16,000         | 22,000           | 22,000            | 22,000            |
| 42804 Sewer                             | 1,032           | 1,032           | 1,300           | 1,032          | 1,300            | 1,300             | 1,300             |
| 42805 Phone-Monthly                     | 2,238           | 2,197           | 2,500           | 2,200          | 2,500            | 2,500             | 2,500             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>163,620</b>  | <b>179,507</b>  | <b>205,400</b>  | <b>201,880</b> | <b>251,090</b>   | <b>251,090</b>    | <b>251,090</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43600 Machinery & Equipment - Pumps     | -               | -               | 3,500           | 3,193          | -                | -                 | -                 |
| 43300 Zoo Animals                       | 1,525           | 1,315           | 7,000           | 7,300          | 7,000            | 7,000             | 7,000             |
| 43602 Computer Equipment/Software       | -               | 9,419           | 2,500           | 2,500          | 1,500            | 1,500             | 1,500             |
| 43603 Snow Removal/Lawn Equipment       | -               | 1,150           | -               | -              | -                | -                 | -                 |
| 43684 Vehicles                          | -               | -               | 49,500          | 37,793         | 24,000           | 24,000            | 24,000            |
| 43900 Improv. Other Than Buildings      | -               | -               | -               | -              | 10,000           | 10,000            | 10,000            |
| 43993 Zoo - Exhibit Improvements        | 49,840          | 9,113           | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>51,365</b>   | <b>20,997</b>   | <b>62,500</b>   | <b>50,786</b>  | <b>42,500</b>    | <b>42,500</b>     | <b>42,500</b>     |
| <b>450 OTHER EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds and Reimbursements        | 207             | 69              | -               | 194            | 200              | 200               | 200               |
| <b>TOTAL OTHER EXPENDITURES</b>         | <b>207</b>      | <b>69</b>       | <b>-</b>        | <b>194</b>     | <b>200</b>       | <b>200</b>        | <b>200</b>        |
| <b>TOTAL BUDGET - ZOO</b>               | <b>836,311</b>  | <b>840,124</b>  | <b>956,240</b>  | <b>903,773</b> | <b>1,104,860</b> | <b>1,104,860</b>  | <b>1,104,860</b>  |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                | 31,742                  | 17,768                  | 19,400                  | 20,814                 | 21,650                   | 21,650                    | 21,650                    |
| 41102 Temporary Salaries                | 6,054                   | 6,466                   | 7,300                   | 7,103                  | 7,300                    | 7,300                     | 7,300                     |
| 41200 OASI-Employer Contributions       | 2,787                   | 1,843                   | 2,040                   | 2,132                  | 2,220                    | 2,220                     | 2,220                     |
| 41300 Retirement & Pensions             | 1,784                   | 1,019                   | 1,150                   | 1,320                  | 1,300                    | 1,300                     | 1,300                     |
| 41400 Worker's Comp Insurance           | 527                     | (14)                    | 500                     | 92                     | 500                      | 500                       | 500                       |
| 41500 Group Health Insurance            | 4,607                   | 2,269                   | 2,850                   | 2,998                  | 3,000                    | 3,000                     | 3,000                     |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>47,501</b>           | <b>29,351</b>           | <b>33,240</b>           | <b>34,459</b>          | <b>35,970</b>            | <b>35,970</b>             | <b>35,970</b>             |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 4,185                   | 5,452                   | 3,000                   | 2,865                  | 2,950                    | 2,950                     | 2,950                     |
| 42200 Consultant Service                | 2,986                   | 3,075                   | 3,500                   | 3,500                  | 3,500                    | 3,500                     | 3,500                     |
| 42501 Equip Maintenance                 | 1,581                   | 2,875                   | 5,000                   | 3,999                  | 5,000                    | 5,000                     | 5,000                     |
| 42502 Bldg Maintenance                  | 2,354                   | 3,651                   | 3,500                   | 2,621                  | 3,500                    | 3,500                     | 3,500                     |
| 42504 Maintenance of Other              | 1,215                   | 1,000                   | 1,000                   | 790                    | 1,000                    | 1,000                     | 1,000                     |
| 42600 Office Supplies                   | 13                      | -                       | 100                     | 50                     | 100                      | 100                       | 100                       |
| 42601 Cleaning Supplies                 | 730                     | 341                     | 700                     | 687                    | 700                      | 700                       | 700                       |
| 42603 Motor Fuels & Lubricants          | -                       | (19)                    | -                       | -                      | -                        | -                         | -                         |
| 42702 Subsc & Membership                | 256                     | 261                     | 200                     | 280                    | 200                      | 200                       | 200                       |
| 42801 Gas                               | 7,473                   | 7,929                   | 9,000                   | 9,085                  | 9,000                    | 9,000                     | 9,000                     |
| 42802 Electricity                       | 11,654                  | 11,315                  | 12,750                  | 12,760                 | 13,000                   | 13,000                    | 13,000                    |
| 42803 Water                             | 862                     | 926                     | 1,100                   | 1,096                  | 1,100                    | 1,100                     | 1,100                     |
| 42804 Sewer                             | 712                     | 719                     | 700                     | 748                    | 700                      | 700                       | 700                       |
| 42805 Phone-Monthly                     | 405                     | 319                     | 600                     | 326                    | 600                      | 600                       | 600                       |
| 42808 Propane                           | 1,099                   | 1,047                   | 1,200                   | 1,114                  | 1,200                    | 1,200                     | 1,200                     |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>35,525</b>           | <b>38,891</b>           | <b>42,350</b>           | <b>39,921</b>          | <b>42,550</b>            | <b>42,550</b>             | <b>42,550</b>             |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43617 Equipment                         | -                       | 302                     | -                       | -                      | 2,600                    | 2,600                     | 2,600                     |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>-</b>                | <b>302</b>              | <b>-</b>                | <b>-</b>               | <b>2,600</b>             | <b>2,600</b>              | <b>2,600</b>              |
| <b>TOTAL BUDGET - ICE ARENA</b>         | <b>83,026</b>           | <b>68,544</b>           | <b>75,590</b>           | <b>74,380</b>          | <b>81,120</b>            | <b>81,120</b>             | <b>81,120</b>             |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>              |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                  | 20,896          | 21,122          | 22,900          | 24,749         | 25,760           | 25,760            | 25,760            |
| 41101 Clerical & Oper Salary              | 135,486         | 119,672         | 144,200         | 139,276        | 148,450          | 148,450           | 148,450           |
| 41102 Temporary Salaries                  | 68,680          | 66,600          | 70,110          | 63,532         | 70,430           | 70,430            | 70,430            |
| 41109 Overtime Pay                        | 2,531           | 127             | 1,150           | 1,108          | 1,140            | 1,140             | 1,140             |
| 41200 OASI-Employer Contributions         | 16,788          | 15,592          | 17,900          | 17,657         | 18,420           | 18,420            | 18,420            |
| 41300 Retirement and Pensions             | 9,310           | 8,462           | 10,100          | 9,982          | 10,520           | 10,520            | 10,520            |
| 41400 Worker's Comp Insurance             | 5,485           | 4,866           | 6,000           | 4,167          | 6,000            | 6,000             | 6,000             |
| 41500 Group Health Insurance              | 26,433          | 25,966          | 29,600          | 23,794         | 30,980           | 30,980            | 30,980            |
| 41501 Retiree Health Insurance            | -               | -               | -               | 3,184          | 6,000            | 6,000             | 6,000             |
| 41600 Unemployment Comp Pymts             | 1,519           | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>287,128</b>  | <b>262,407</b>  | <b>301,960</b>  | <b>287,449</b> | <b>317,700</b>   | <b>317,700</b>    | <b>317,700</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>     |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                  | 10,557          | 12,170          | 9,200           | 10,102         | 10,410           | 10,410            | 10,410            |
| 42400 Rent-Machinery & Equip              | 265             | 258             | 400             | 953            | 400              | 400               | 400               |
| 42402 Hydrant Rental                      | 350             | 858             | 800             | 1,370          | 1,200            | 1,200             | 1,200             |
| 42500 Construction Materials              | 346             | 1,523           | 800             | 1,068          | 800              | 800               | 800               |
| 42501 Equip Maintenance                   | 9,741           | 8,274           | 13,000          | 12,020         | 13,000           | 13,000            | 13,000            |
| 42504 Maintenance of Other                | 6,709           | 9,963           | 7,000           | 6,929          | 7,000            | 7,000             | 7,000             |
| 42505 Trail/Sidewalk Maintenance          | -               | 12,994          | 13,000          | 13,000         | 13,000           | 13,000            | 13,000            |
| 42506 Repairs to Vehicle                  | 4,281           | 2,382           | 4,000           | 4,079          | 4,000            | 4,000             | 4,000             |
| 42507 Repairs to Shop                     | 2,140           | 460             | 1,100           | 610            | 1,100            | 1,100             | 1,100             |
| 42508 Repairs to Park Shelters            | 245             | -               | 200             | 200            | 200              | 200               | 200               |
| 42510 Repairs-Comfort Stations            | 1,067           | 716             | 1,200           | 521            | 1,200            | 1,200             | 1,200             |
| 42517 Repairs to Ball fields              | 2,782           | 3,526           | 3,000           | 3,000          | 3,000            | 3,000             | 4,200             |
| 42518 Repairs to Courts                   | 3,556           | 476             | 2,000           | 1,601          | 2,000            | 2,000             | 2,000             |
| 42521 Irrigation Repairs                  | 471             | 764             | 1,000           | 711            | 1,000            | 1,000             | 1,000             |
| 42522 Repairs to Derby Downs              | 2,759           | 4,852           | 2,000           | 1,974          | 2,000            | 2,000             | 2,000             |
| 42526 Repairs to Playground               | 833             | 3,682           | 5,000           | 4,569          | 5,000            | 5,000             | 5,000             |
| 42601 Cleaning Supplies                   | 380             | 324             | 400             | 419            | 400              | 400               | 400               |
| 42603 Motor Fuel and Lubricants           | 25,252          | 28,888          | 25,750          | 24,532         | 26,250           | 26,250            | 26,250            |
| 42613 Small Tools                         | 1,421           | 835             | 1,500           | 1,357          | 1,500            | 1,500             | 1,500             |
| 42615 Ag & Hort Supplies                  | 5,752           | 4,970           | 4,000           | 4,316          | 6,500            | 6,500             | 6,500             |
| 42617 Cleaning Service                    | 11,488          | 11,869          | 8,000           | 10,687         | 10,000           | 10,000            | 10,000            |
| 42619 Chem, Drug & Lab Sup                | 77              | 485             | 2,500           | 2,055          | 2,500            | 2,500             | 2,500             |
| 42701 Travel Exp Personnel                | 80              | 160             | 200             | 100            | 200              | 200               | 200               |
| 42702 Subcr & Memberships                 | 68              | 338             | 100             | 100            | 100              | 100               | 100               |
| 42801 Gas                                 | 760             | 288             | 1,750           | 1,776          | 1,750            | 1,750             | 1,750             |
| 42802 Electricity                         | 6,308           | 6,459           | 7,000           | 7,154          | 7,200            | 7,200             | 7,200             |
| 42803 Water ( Utilities-Bramble Park)     | 5,972           | 10,246          | 7,000           | 6,435          | 7,000            | 7,000             | 7,000             |
| 42804 Sewer (Utilities-Shop)              | 752             | 788             | 700             | 782            | 700              | 700               | 700               |
| 42805 Phone (Utilities-Foundation Fields) | 404             | 879             | 1,000           | 1,041          | 1,000            | 1,000             | 1,000             |
| 42807 Derby Downs                         | 5,238           | 3,530           | 5,000           | 4,743          | 5,000            | 5,000             | 5,000             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>   | <b>110,054</b>  | <b>132,957</b>  | <b>128,600</b>  | <b>128,204</b> | <b>135,410</b>   | <b>135,410</b>    | <b>136,610</b>    |
| <b>430 CAPITAL OUTLAY</b>                 |                 |                 |                 |                |                  |                   |                   |
| 43601 Mower                               | -               | 34,885          | 61,000          | 50,856         | 1,250            | 1,250             | 1,250             |
| 43603 Snow Blower                         | -               | 1,300           | -               | -              | 3,000            | 3,000             | 3,000             |
| 43620 Hydraulic Blade                     | -               | 3,500           | -               | -              | -                | -                 | -                 |
| 43636 Spray Equipment                     | -               | -               | 600             | 470            | 6,500            | 6,500             | 6,500             |
| 43643 Tractor                             | -               | 25,094          | -               | -              | -                | -                 | -                 |
| 43645 Trailer                             | -               | 5,065           | -               | -              | -                | -                 | -                 |
| 43659 PTO Broom                           | -               | 5,250           | -               | -              | -                | -                 | -                 |
| 43804 Pickup                              | -               | -               | 24,500          | 22,915         | -                | -                 | -                 |
| 43959 CTG-Community Grant Program         | -               | 12,750          | 20,000          | 14,200         | -                | -                 | -                 |
| 43600 Machinery & Equipment               | -               | -               | -               | -              | 10,850           | 10,850            | 10,850            |
| 43900 Improv. Other than Buildings        | -               | -               | -               | -              | 20,000           | 20,000            | 20,000            |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>-</b>        | <b>87,844</b>   | <b>106,100</b>  | <b>88,441</b>  | <b>41,600</b>    | <b>41,600</b>     | <b>41,600</b>     |
| <b>450 OTHER EXPENDITURES</b>             |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds & Reimbursements            | 50              | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>           | <b>50</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - PARKS SYSTEM</b>        | <b>397,232</b>  | <b>483,208</b>  | <b>536,660</b>  | <b>504,094</b> | <b>494,710</b>   | <b>494,710</b>    | <b>495,910</b>    |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>                  |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                      | 20,092          | 16,350          | 19,400          | 20,814         | 21,650           | 21,650            | 21,650            |
| 41102 Temporary Salaries                      | 15,639          | 12,036          | 18,150          | 18,013         | 18,350           | 18,350            | 18,350            |
| 41200 OASI-Employer Contributions             | 2,742           | 2,167           | 2,870           | 2,222          | 3,060            | 3,060             | 3,060             |
| 41300 Retirement and Pensions                 | 1,085           | 981             | 1,150           | 1,274          | 1,300            | 1,300             | 1,300             |
| 41400 Worker's Comp Insurance                 | 620             | 1,093           | 1,200           | 550            | 1,000            | 1,000             | 1,000             |
| 41500 Group Health Insurance                  | 2,328           | 2,668           | 2,900           | 2,766          | 3,000            | 3,000             | 3,000             |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>42,506</b>   | <b>35,295</b>   | <b>45,670</b>   | <b>45,639</b>  | <b>48,360</b>    | <b>48,360</b>     | <b>48,360</b>     |
| <b>420 OTHER CURRENT EXPENDITURES</b>         |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                      | 1,616           | 3,029           | 1,900           | 1,792          | 1,530            | 1,530             | 1,530             |
| 42219 Banking Services                        | 223             | 234             | 200             | 262            | 250              | 250               | 250               |
| 42400 Rent-Machinery & Equip                  | -               | 150             | 900             | 450            | 900              | 900               | 900               |
| 42500 Construction Materials                  | 531             | 18              | 700             | 279            | 700              | 700               | 700               |
| 42501 Equip Maintenance                       | 1,724           | 1,624           | 1,200           | 844            | 1,200            | 1,200             | 1,200             |
| 42502 Bldg Maintenance                        | 3,506           | 2,559           | 2,500           | 1,015          | 2,500            | 2,500             | 2,500             |
| 42504 Maintenance of Other                    | 321             | 1,301           | 1,500           | 1,298          | 1,500            | 1,500             | 1,500             |
| 42600 Office Supplies                         | 807             | 997             | 800             | 606            | 800              | 800               | 800               |
| 42603 Motor Fuel and Lubricants               | 2,764           | 1,955           | 3,100           | 2,823          | 3,100            | 3,100             | 3,100             |
| 42613 Small Tools                             | 531             | 310             | 500             | 300            | 500              | 500               | 500               |
| 42615 Ag & Hort Supplies                      | 142             | -               | 400             | 400            | 400              | 400               | 400               |
| 42619 Chem, Drug & Lab Sup                    | 37              | 324             | 200             | 150            | 200              | 200               | 200               |
| 42627 Safety Supplies                         | 10              | 39              | 100             | 50             | 100              | 100               | 100               |
| 42631 Merchandise for Resale                  | 1,312           | 963             | 2,000           | 1,200          | 2,000            | 2,000             | 2,000             |
| 42702 Subsc & Membership                      | 338             | 388             | 100             | 100            | 100              | 100               | 100               |
| 42801 Gas                                     | 281             | 326             | 600             | 287            | 600              | 600               | 600               |
| 42802 Electricity                             | 9,109           | 11,323          | 14,850          | 11,534         | 15,000           | 15,000            | 15,000            |
| 42803 Water                                   | 1,464           | 2,930           | 3,850           | 2,292          | 3,850            | 3,850             | 3,850             |
| 42804 Sewer                                   | 643             | 1,253           | 1,500           | 818            | 1,500            | 1,500             | 1,500             |
| 42805 Phone-Monthly                           | 432             | 328             | 500             | 377            | 500              | 500               | 500               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>       | <b>25,791</b>   | <b>30,051</b>   | <b>37,400</b>   | <b>26,877</b>  | <b>37,230</b>    | <b>37,230</b>     | <b>37,230</b>     |
| <b>430 CAPITAL OUTLAY</b>                     |                 |                 |                 |                |                  |                   |                   |
| 43601 Mower                                   | -               | 260             | -               | -              | 425              | 425               | 425               |
| 43501 Picnic Tables                           | -               | -               | 5,000           | 4,955          | -                | -                 | -                 |
| 43820 Utility Vehicle                         | -               | -               | 9,500           | 7,100          | -                | -                 | -                 |
| 43900 Improvements other than Building        | -               | 3,055           | 14,500          | 14,500         | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>-</b>        | <b>3,315</b>    | <b>29,000</b>   | <b>26,555</b>  | <b>425</b>       | <b>425</b>        | <b>425</b>        |
| <b>450 OTHER EXPENDITURES</b>                 |                 |                 |                 |                |                  |                   |                   |
| 45300 Refunds & Reimbursements                | -               | 13              | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>               | <b>-</b>        | <b>13</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - CITY PARK &amp; CAMPING</b> | <b>68,297</b>   | <b>68,674</b>   | <b>112,070</b>  | <b>99,071</b>  | <b>86,015</b>    | <b>86,015</b>     | <b>86,015</b>     |

**203 SPECIAL REVENUE**  
**460 SPECIAL REVENUE FUND**  
**490.00 BBB SALES TAX**

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>490.10 GENERAL GOVERNMENT</b>                |                 |                 |                 |                |                  |                   |                   |
| <b>420 OTHER CURRENT EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 42501 Equipment Maintenance                     | -               | 1,620           | -               | 8,000          | -                | -                 | -                 |
| 42801 Gas                                       | 37,753          | 30,073          | 46,000          | 45,452         | 45,000           | 45,000            | 45,000            |
| 42802 Electric                                  | 59,736          | 64,473          | 65,200          | 64,238         | 65,000           | 65,000            | 65,000            |
| 42803 Water                                     | 6,739           | 8,264           | 9,300           | 7,452          | 9,000            | 9,000             | 9,000             |
| 42804 Sewer                                     | 4,247           | 4,177           | 4,200           | 3,982          | 4,000            | 4,000             | 4,000             |
| <b>TOTAL GENERAL GOVERNMENT</b>                 | <b>108,475</b>  | <b>108,607</b>  | <b>124,700</b>  | <b>129,124</b> | <b>123,000</b>   | <b>123,000</b>    | <b>123,000</b>    |
| <b>490.11 GENERAL GOVERNMENT ADVERTISING</b>    |                 |                 |                 |                |                  |                   |                   |
| <b>450 OTHER EXPENDITURES</b>                   |                 |                 |                 |                |                  |                   |                   |
| 45608 CVB, Inc                                  | 225,400         | 232,300         | 234,500         | 234,500        | 250,950          | 220,950           | 234,500           |
| 45644 Chamber of Commerce                       | -               | -               | -               | -              | 80,000           | 80,000            | 80,000            |
| 45631 4th of July                               | 9,998           | 10,124          | 10,000          | 9,590          | -                | -                 | -                 |
| 45632 Signs                                     | 9,984           | 6,260           | 10,000          | 9,997          | -                | -                 | -                 |
| 45636 Local Media                               | 5,490           | 3,965           | 5,500           | 5,463          | -                | -                 | -                 |
| 45639 Citywide Merchants                        | 10,044          | 5,615           | 10,000          | 9,915          | -                | -                 | -                 |
| 45640 Rodeo                                     | 1,530           | 1,000           | 1,500           | 1,482          | -                | -                 | -                 |
| 45641 WACC Dues                                 | 760             | 783             | 800             | 806            | -                | -                 | -                 |
| 45642 Christmas Decorations                     | 2,000           | -               | 2,000           | 1,500          | -                | -                 | -                 |
| 45643 Mayors Ad Campaign                        | 39,794          | 34,933          | 40,000          | 39,694         | -                | -                 | -                 |
| 45651 Flower Project                            | 2,120           | 2,519           | 3,000           | 2,620          | -                | -                 | -                 |
| <b>TOTAL GENERAL GOVERNMENT ADVERTISING</b>     | <b>307,120</b>  | <b>297,499</b>  | <b>317,300</b>  | <b>315,567</b> | <b>330,950</b>   | <b>300,950</b>    | <b>314,500</b>    |
| <b>490.13 GENERAL GOVERNMENT OTHER</b>          |                 |                 |                 |                |                  |                   |                   |
| <b>450 OTHER EXPENDITURES</b>                   |                 |                 |                 |                |                  |                   |                   |
| 45600 Subsidy - Boys & Girls Club               | 185,000         | 188,885         | 194,550         | 194,550        | 198,650          | 198,650           | 198,650           |
| <b>490 MISCELLANEOUS</b>                        |                 |                 |                 |                |                  |                   |                   |
| 49311 Trans out-Park & Rec                      | 18,000          | 58,000          | 58,000          | 58,000         | 58,000           | 58,000            | 58,000            |
| <b>TOTAL GENERAL GOVERNMENT OTHER</b>           | <b>203,000</b>  | <b>246,885</b>  | <b>252,550</b>  | <b>252,550</b> | <b>256,650</b>   | <b>256,650</b>    | <b>256,650</b>    |
| <b>TOTAL BUDGET - SPECIAL 1% SALES TAX FUND</b> | <b>618,595</b>  | <b>652,991</b>  | <b>694,550</b>  | <b>697,241</b> | <b>710,600</b>   | <b>680,600</b>    | <b>694,150</b>    |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>                    |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                        | 156,642                 | 158,367                 | 164,750                 | 169,218                | 176,100                  | 176,100                   | 176,100                   |
| 41101 Clerical & Oper Salary                    | 34,245                  | 59,671                  | 105,750                 | 108,169                | 112,900                  | 112,900                   | 112,900                   |
| 41102 Temporary Salaries                        | 156,641                 | 169,572                 | 175,000                 | 163,799                | 188,300                  | 188,300                   | 188,300                   |
| 41103 Wages-Regular                             | 69,169                  | 47,004                  | -                       | -                      | -                        | -                         | -                         |
| 41200 OASI-Employer Contributions               | 30,893                  | 31,900                  | 32,700                  | 32,540                 | 35,000                   | 35,000                    | 35,000                    |
| 41300 Retirement and Pensions                   | 15,465                  | 16,651                  | 16,250                  | 17,795                 | 17,350                   | 17,350                    | 17,350                    |
| 41400 Worker's Comp Insurance                   | 5,064                   | 4,558                   | 5,200                   | 4,517                  | 5,370                    | 5,360                     | 5,360                     |
| 41500 Group Health Insurance                    | 37,377                  | 49,932                  | 50,000                  | 48,870                 | 51,870                   | 51,870                    | 51,870                    |
| 41501 Retiree Health Insurance                  | 12,647                  | 10,761                  | 14,200                  | -                      | -                        | -                         | -                         |
| 41600 Unemployment Benefits                     | 441                     | 418                     | -                       | -                      | -                        | -                         | -                         |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>518,584</b>          | <b>548,834</b>          | <b>563,850</b>          | <b>544,908</b>         | <b>586,890</b>           | <b>586,880</b>            | <b>586,880</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>           |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                        | 11,326                  | 16,347                  | 10,500                  | 11,168                 | 11,500                   | 11,500                    | 11,500                    |
| 42107 Temp-Not Subject to Worker's Comp         | 667                     | -                       | -                       | -                      | -                        | -                         | -                         |
| 42219 Banking Services                          | 1,434                   | 1,947                   | 1,750                   | 2,500                  | 1,750                    | 1,750                     | 1,750                     |
| 42300 Publication & Rec Fees                    | 17,184                  | 19,014                  | 17,000                  | 17,600                 | 17,500                   | 17,500                    | 17,500                    |
| 42501 Equip Maintenance                         | 11,723                  | 12,251                  | 18,450                  | 15,100                 | 17,500                   | 17,500                    | 17,500                    |
| 42502 Bldg Maintenance                          | 9,385                   | 11,409                  | 13,000                  | 14,000                 | 14,000                   | 14,000                    | 14,000                    |
| 42600 Office Supplies                           | 3,682                   | 4,040                   | 2,000                   | 2,500                  | 2,500                    | 2,500                     | 2,500                     |
| 42606 Center Expense                            | 53,031                  | 57,641                  | 50,000                  | 54,845                 | 52,500                   | 52,500                    | 52,500                    |
| 42607 Education & Rec Supplies                  | 30,831                  | 34,787                  | 31,000                  | 33,000                 | 32,500                   | 32,500                    | 32,500                    |
| 42618 Postage                                   | 2,608                   | 3,197                   | 3,000                   | 2,500                  | 3,280                    | 3,280                     | 3,280                     |
| 42619 Chem, Drug & Lab Sup                      | 9,352                   | 10,563                  | 9,000                   | 13,416                 | 10,000                   | 10,000                    | 10,000                    |
| 42620 Other Supplies                            | 4,854                   | 1,735                   | 3,500                   | 3,500                  | 2,500                    | 2,500                     | 2,500                     |
| 42701 Travel Exp Personnel                      | 3,929                   | 2,265                   | 3,500                   | 3,500                  | 4,000                    | 4,000                     | 4,000                     |
| 42801 Gas                                       | 56,485                  | 41,789                  | 65,000                  | 63,294                 | 65,000                   | 65,000                    | 65,000                    |
| 42802 Electric                                  | 54,122                  | 53,780                  | 52,000                  | 51,500                 | 52,000                   | 52,000                    | 52,000                    |
| 42803 Water                                     | 6,360                   | 6,937                   | 9,000                   | 6,998                  | 9,000                    | 9,000                     | 9,000                     |
| 42804 Sewer                                     | 5,610                   | 5,526                   | 4,000                   | 5,000                  | 4,000                    | 4,000                     | 4,000                     |
| 42805 Phone-Monthly                             | 1,569                   | 1,279                   | 1,750                   | 1,750                  | 1,750                    | 1,750                     | 1,750                     |
| 42806 Phone-Long Distance                       | 96                      | 11                      | 250                     | 50                     | 240                      | 240                       | 240                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>         | <b>284,248</b>          | <b>284,518</b>          | <b>294,700</b>          | <b>302,221</b>         | <b>301,520</b>           | <b>301,520</b>            | <b>301,520</b>            |
| <b>430 CAPITAL OUTLAY</b>                       |                         |                         |                         |                        |                          |                           |                           |
| 43201 Improvements to Building                  | 1,800                   | -                       | -                       | -                      | 4,600                    | 4,600                     | 4,600                     |
| 43600 Machinery & Equipment                     | 20,957                  | 35,451                  | 81,000                  | 76,000                 | 44,000                   | 42,000                    | 42,000                    |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>22,757</b>           | <b>35,451</b>           | <b>81,000</b>           | <b>76,000</b>          | <b>48,600</b>            | <b>46,600</b>             | <b>46,600</b>             |
| <b>450 OTHER EXPENDITURES</b>                   |                         |                         |                         |                        |                          |                           |                           |
| 45300 Refunds & Reimbursements                  | 1,572                   | 1,390                   | 2,000                   | 2,000                  | 2,000                    | 2,000                     | 2,000                     |
| <b>TOTAL OTHER EXPENDITURES</b>                 | <b>1,572</b>            | <b>1,390</b>            | <b>2,000</b>            | <b>2,000</b>           | <b>2,000</b>             | <b>2,000</b>              | <b>2,000</b>              |
| <b>TOTAL BUDGET-COMMUNITY RECREATION CENTER</b> | <b>827,161</b>          | <b>870,193</b>          | <b>941,550</b>          | <b>925,129</b>         | <b>939,010</b>           | <b>937,000</b>            | <b>937,000</b>            |

205 SPECIAL REVENUE FUND  
 490 OTHER  
 495.00 CASUALTY RESERVE

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 470 CAUSALITY LOSS                          |                 |                 |                 |                |                  |                   |                   |
| 47000 Replace/Repair Property               | 86,674          | 545             | 40,500          | 27,587         | 41,000           | 41,000            | 41,000            |
| <b>TOTAL CAUSALITY</b>                      | <b>86,674</b>   | <b>545</b>      | <b>40,500</b>   | <b>27,587</b>  | <b>41,000</b>    | <b>41,000</b>     | <b>41,000</b>     |
| <b>TOTAL BUDGET - CASUALTY RESERVE FUND</b> | <b>86,674</b>   | <b>545</b>      | <b>40,500</b>   | <b>27,587</b>  | <b>41,000</b>    | <b>41,000</b>     | <b>41,000</b>     |

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

|  | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>430 CAPITAL OUTLAY</b>                              |                  |                  |                  |                  |                  |                   |                   |
| <b>420.84 PUBLIC SAFETY IMPROVEMENTS</b>               |                  |                  |                  |                  |                  |                   |                   |
| 43805 Ambulance  | -                | -                | 195,000          | -                | -                | -                 | -                 |
| 43813 Fire Truck/Brush Truck                           | 473,779          | -                | -                | -                | 104,000          | 104,000           | 104,000           |
| 43213 Training Center - Fire                           | -                | -                | 10,000           | 70,635           | 20,000           | 20,000            | 20,000            |
| 43909 Public Safety Building                           | 2,935,511        | 200,976          | -                | -                | -                | -                 | -                 |
| 43910 Main Fire Station Remodel                        | 29,524           | 1,563,711        | -                | 1,012,645        | -                | -                 | -                 |
| 43923 West Fire Substation                             | 2,184,818        | 37,857           | -                | -                | -                | -                 | -                 |
| <b>TOTAL PUBLIC SAFETY IMPROVEMENTS</b>                | <b>5,623,632</b> | <b>1,802,544</b> | <b>205,000</b>   | <b>1,083,280</b> | <b>124,000</b>   | <b>124,000</b>    | <b>124,000</b>    |
| <b>431.80 STREET SYSTEM IMPROVEMENTS</b>               |                  |                  |                  |                  |                  |                   |                   |
| 43100 Land   | 120,000          | -                | -                | -                | -                | -                 | -                 |
| 43700 Street Improvements                              | 678,741          | 861,555          | 800,000          | 800,000          | 800,000          | 800,000           | 800,000           |
| 42509 Seal Coating/Crack Sealing                       | -                | -                | 270,000          | 270,000          | 350,000          | 350,000           | 350,000           |
| 43912 Uptown Alley/Parking Lot Project                 | 30,111           | 34,835           | -                | 556              | 100,000          | 100,000           | 100,000           |
| 43913 2nd St. SW Street Reconstruction                 | -                | 221,740          | -                | -                | -                | -                 | -                 |
| 43915 1st Avenue North Project                         | 7,914            | (3)              | -                | -                | -                | -                 | -                 |
| 43708 Paving - Cemetery                                | -                | -                | -                | -                | 25,000           | 25,000            | 25,000            |
| 43922 South Broadway Bridge Project                    | -                | -                | -                | 59,126           | 1,286,000        | 1,286,000         | 1,286,000         |
| 43936 1st Ave N Rail Cross Closure                     | -                | -                | -                | -                | 400,000          | 400,000           | 400,000           |
| 43709 Paving 19th St.                                  | -                | -                | -                | -                | 408,000          | 408,000           | 408,000           |
| 43944 Uptown Project                                   | 109,501          | -                | 100,000          | 53,000           | -                | -                 | -                 |
| 43710 11th St. North                                   | -                | -                | -                | -                | 350,000          | 350,000           | 350,000           |
| 43964 Sidewalk, Curb and Gutter (Replacement Prog      | 566,894          | 272,321          | 325,000          | 10,653           | 150,000          | 150,000           | 150,000           |
| 43707 Paving Existing Gravel Roads                     | -                | -                | 300,000          | -                | -                | -                 | -                 |
| 43940 3rd Ave W (Hwy 20 to 21st W)                     | -                | -                | 1,033,000        | -                | -                | -                 | -                 |
| 43971 Traffic Signal Improvement                       | -                | -                | 60,000           | -                | 60,000           | 60,000            | 60,000            |
| 43986 2nd St. NW                                       | 9,860            | 894,056          | -                | -                | -                | -                 | -                 |
| <b>TOTAL STREET SYSTEM IMPROVEMENTS</b>                | <b>1,523,021</b> | <b>2,284,504</b> | <b>2,888,000</b> | <b>1,193,335</b> | <b>3,929,000</b> | <b>3,929,000</b>  | <b>3,929,000</b>  |
| <b>432.80 STORM SEWER &amp; FLOOD CONTROL PROJECTS</b> |                  |                  |                  |                  |                  |                   |                   |
| 43100 Land   | 736              | 433              | -                | -                | -                | -                 | -                 |
| 43916 Miscellaneous Storm Sewer Projects               | 54,416           | 89,544           | 50,000           | 48,068           | 100,000          | 100,000           | 100,000           |
| 43952 5th Ave. NW Storm Sewer Project                  | -                | -                | 200,000          | 55,063           | 200,000          | 200,000           | 200,000           |
| 43935 Roby Creek Drainage Improvements                 | -                | -                | 50,000           | -                | -                | -                 | -                 |
| 43941 Kemp Ave W Storm Sewer                           | (7,843)          | 334,038          | -                | -                | -                | -                 | -                 |
| 43960 11th St E Sewer & Roby Flood Project             | -                | -                | -                | -                | 150,000          | 150,000           | 150,000           |
| 43965 Flood Control Project                            | 19,739           | -                | -                | -                | -                | -                 | -                 |
| 43985 Sump Pump Drainage Improv.                       | -                | -                | 100,000          | -                | -                | -                 | -                 |
| 43433 Storm Water Comprehensive Plan                   | -                | -                | -                | -                | 25,000           | 25,000            | 25,000            |
| <b>TOTAL STORM SEWER &amp; FLOOD CONTROL PROJ.</b>     | <b>67,048</b>    | <b>424,015</b>   | <b>400,000</b>   | <b>103,131</b>   | <b>475,000</b>   | <b>475,000</b>    | <b>475,000</b>    |
| <b>451.82 RECREATIONAL FACILITY IMPROVEMENTS</b>       |                  |                  |                  |                  |                  |                   |                   |
| 43203 Derby Downs                                      | -                | 7,413            | -                | -                | -                | -                 | -                 |
| 43301 Trees  | 8,580            | 9,941            | 12,000           | 11,909           | 12,000           | 12,000            | 12,000            |
| 43705 Walkway/Roadway                                  | -                | 21,045           | 25,000           | 25,000           | -                | -                 | -                 |
| 43924 Koch Complex Improvements                        | 82,858           | 19,833           | 250,000          | 246,873          | 100,000          | 100,000           | 100,000           |
| 43900 Other Improvements/Auditorium                    | -                | 32,254           | 114,500          | 110,036          | -                | -                 | -                 |
| 43930 Cemetery Improv.-Columbarium                     | 10,219           | 42,264           | -                | -                | -                | -                 | -                 |
| 43947 Campground Improvements                          | -                | 70,022           | -                | -                | 78,000           | 78,000            | 78,000            |
| 43949 Garden Sites                                     | 1,288            | -                | -                | -                | -                | -                 | -                 |
| 43951 Tennis Court Renovations                         | 2,179            | -                | -                | -                | -                | -                 | -                 |
| 43992 Aquatic Center Improvements                      | -                | 5,124            | 325,000          | 298,055          | -                | -                 | -                 |
| 43953 Park Restroom Replacement                        | 81,642           | 91,565           | -                | -                | -                | -                 | -                 |
| 43962 Recreational Trail System /Improv.               | 341,674          | 31,510           | 240,000          | 171,180          | 175,000          | 175,000           | 175,000           |
| 43978 Fishing Pier                                     | 43,189           | -                | 25,000           | 25,000           | -                | -                 | -                 |
| 43991 Golf Course Projects                             | 45,701           | 60,009           | 175,000          | 175,000          | 1,158,000        | 1,158,000         | 1,158,000         |
| 43947 Shoreline Restoration - Campground Improv.       | -                | -                | 225,000          | 224,068          | -                | -                 | -                 |
| 43990 Golf Course Clubhouse Improvements               | -                | 11,788           | 2,000            | 3,556            | -                | -                 | -                 |
| 43993 Zoo Improvements                                 | 185,983          | 152,890          | 1,248,000        | 1,635,656        | 765,000          | 765,000           | 765,000           |
| 43994 Ice Arena Improvements                           | 28,400           | -                | -                | -                | -                | -                 | -                 |
| 43215 Armory Renovations                               | -                | -                | -                | -                | 51,100           | 51,100            | 51,100            |
| 43999 WCRC Center Improvements                         | 7,416            | 12,597           | 21,000           | -                | 20,000           | 20,000            | 20,000            |
| <b>TOTAL RECREATIONAL FACILITY IMPROVEMENTS</b>        | <b>839,129</b>   | <b>568,255</b>   | <b>2,662,500</b> | <b>2,926,333</b> | <b>2,359,100</b> | <b>2,359,100</b>  | <b>2,359,100</b>  |

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

|  | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|--|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>RECREATION FACILITY IMPROVEMENTS (CONTINUED)</b>    |                         |                         |                         |                        |                          |                           |                           |
| <b>465.83 INDUSTR. PARK &amp; OTHER INFRASTRUCTURE</b> |                         |                         |                         |                        |                          |                           |                           |
| 43220 Freshwater Institute Education Center            | 3,125                   | -                       | -                       | -                      | -                        | -                         | -                         |
| 43901 Improvements - Fiber Optics                      | -                       | 29,592                  | 25,000                  | -                      | 25,000                   | 25,000                    | 25,000                    |
| 43410 City Website                                     | -                       | -                       | 30,000                  | 34,655                 | -                        | -                         | -                         |
| 43921 National Guard Armory Project                    | 50,000                  | -                       | -                       | -                      | -                        | -                         | -                         |
| 43926 Sr. Citizens Bldg Improvement                    | 3,472                   | 7,523                   | 5,000                   | 5,000                  | 5,000                    | 5,000                     | 5,000                     |
| 43931 City Hall Improvements                           | -                       | -                       | 175,000                 | -                      | -                        | -                         | -                         |
| 43430 Multipurpose Facility Study/Construction         | -                       | -                       | 75,000                  | 35,000                 | 500,000                  | 500,000                   | 700,000                   |
| 43954 Site Improvements                                | -                       | 11,465                  | -                       | -                      | -                        | -                         | -                         |
| 43942 Industrial Park Improv./Economic Develop.        | 7,500                   | 52,647                  | -                       | 546,217                | 75,000                   | 75,000                    | 75,000                    |
| 43970 GIS Implementation                               | 27,379                  | 382                     | 10,000                  | 10,000                 | -                        | -                         | -                         |
| 43671 Comprehensive Land Use Plan                      | -                       | -                       | -                       | -                      | 20,000                   | 20,000                    | 20,000                    |
| 43432 H2O-20 Project Studies                           | -                       | -                       | -                       | -                      | -                        | -                         | 100,000                   |
| 43989 Phosphorus Plant Improvements                    | -                       | 40,829                  | -                       | 195,681                | -                        | -                         | -                         |
| <b>TOTAL INFRASTRUCTURE</b>                            | <b>91,476</b>           | <b>142,438</b>          | <b>320,000</b>          | <b>826,553</b>         | <b>625,000</b>           | <b>625,000</b>            | <b>925,000</b>            |
| <b>TOTAL CAPITAL OUTLAY</b>                            | <b>8,144,306</b>        | <b>5,221,756</b>        | <b>6,475,500</b>        | <b>6,132,632</b>       | <b>7,512,100</b>         | <b>7,512,100</b>          | <b>7,812,100</b>          |
| <b>470.00 DEBT SERVICE PAYMENTS</b>                    |                         |                         |                         |                        |                          |                           |                           |
| 44100 Principal  | 859,759                 | 971,326                 | 725,000                 | 781,994                | 760,870                  | 760,870                   | 760,870                   |
| 44101 Interest   | 519,903                 | 358,654                 | 350,000                 | 354,466                | 338,710                  | 338,710                   | 338,710                   |
| 44103 Fiscal Agent Charges                             | 1,500                   | 3,050                   | 2,000                   | 2,000                  | 2,000                    | 2,000                     | 2,000                     |
| 44900 Cost of Bond Issuance                            | -                       | 171,155                 | -                       | -                      | -                        | -                         | -                         |
| <b>TOTAL DEBT REDUCTION</b>                            | <b>1,381,162</b>        | <b>1,504,185</b>        | <b>1,077,000</b>        | <b>1,138,460</b>       | <b>1,101,580</b>         | <b>1,101,580</b>          | <b>1,101,580</b>          |
| <b>490 MISCELLANEOUS</b>                               |                         |                         |                         |                        |                          |                           |                           |
| 49300 Transfer Out - To Airport                        | -                       | 160,000                 | 160,000                 | 160,000                | 217,500                  | 217,500                   | 217,500                   |
| 49311 Transfer Out - To Park and Rec                   | -                       | -                       | 200,000                 | 200,000                | 250,000                  | 250,000                   | 250,000                   |
| 49320 Transfer Out - To E-911 Fund                     | 160,000                 | 160,000                 | 160,000                 | 160,000                | 180,000                  | 180,000                   | 180,000                   |
| <b>TOTAL MISCELLANEOUS</b>                             | <b>160,000</b>          | <b>320,000</b>          | <b>520,000</b>          | <b>520,000</b>         | <b>647,500</b>           | <b>647,500</b>            | <b>647,500</b>            |
| <b>TOTAL BUDGET - CAPITAL IMPR. SALES TAX</b>          | <b>9,685,468</b>        | <b>7,045,941</b>        | <b>8,072,500</b>        | <b>7,791,092</b>       | <b>9,261,180</b>         | <b>9,261,180</b>          | <b>9,561,180</b>          |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                | 30,298                  | 31,204                  | 33,150                  | 29,099                 | 34,200                   | 34,200                    | 34,200                    |
| 41101 Clerical & Oper. Salary           | 450,264                 | 443,367                 | 473,600                 | 441,467                | 504,500                  | 504,500                   | 504,500                   |
| 41109 Overtime pay                      | 3,058                   | 5,419                   | 18,700                  | 8,995                  | 18,700                   | 18,700                    | 18,700                    |
| 41200 OASI-Employer Contributions       | 34,719                  | 33,469                  | 37,950                  | 34,361                 | 40,720                   | 40,720                    | 40,720                    |
| 41300 Retirement & Pensions             | 28,798                  | 27,756                  | 32,000                  | 28,317                 | 34,250                   | 34,250                    | 34,250                    |
| 41400 Workers Compensation              | 1,029                   | 872                     | 1,000                   | 870                    | 1,200                    | 1,200                     | 1,200                     |
| 41500 Group Insurance                   | 85,962                  | 91,833                  | 96,700                  | 82,962                 | 96,700                   | 96,700                    | 96,700                    |
| 41501 Retiree Health Insurance          | 5,059                   | 6,801                   | 5,700                   | 11,890                 | 12,500                   | 12,500                    | 12,500                    |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>639,187</b>          | <b>640,721</b>          | <b>698,800</b>          | <b>637,961</b>         | <b>742,770</b>           | <b>742,770</b>            | <b>742,770</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 4,100                   | 4,224                   | 4,250                   | 4,055                  | 4,180                    | 4,180                     | 4,180                     |
| 42203 Consultant Services               | 452                     | 1,118                   | 4,250                   | 1,200                  | 4,250                    | 4,250                     | 4,250                     |
| 42501 Equip Maintenance                 | 4,781                   | 2,604                   | 6,000                   | 4,801                  | 6,000                    | 6,000                     | 6,000                     |
| 42511 Computer Maintenance              | 40,235                  | 45,878                  | 46,000                  | 46,995                 | 63,000                   | 63,000                    | 63,000                    |
| 42600 Office Supplies                   | 531                     | 1,416                   | 2,000                   | 1,485                  | 2,000                    | 2,000                     | 2,000                     |
| 42607 Education & Rec. Supplies         | 50                      | 378                     | 500                     | 500                    | 500                      | 500                       | 500                       |
| 42610 Clothing and Materials            | -                       | 225                     | 1,000                   | 997                    | 1,000                    | 1,000                     | 1,000                     |
| 42618 Postage                           | 9                       | -                       | 100                     | -                      | 100                      | 100                       | 100                       |
| 42701 Travel Exp Personnel              | 1,702                   | 1,072                   | 2,000                   | 1,200                  | 2,000                    | 2,000                     | 2,000                     |
| 42702 Subsc & Membership                | 138                     | 130                     | 400                     | 185                    | 400                      | 400                       | 400                       |
| 42703 Professional Workshops            | -                       | -                       | 2,250                   | -                      | 1,500                    | 1,500                     | 1,500                     |
| 42805 Phone-Monthly Service             | 34,638                  | 30,091                  | 28,000                  | 29,370                 | 38,000                   | 38,000                    | 38,000                    |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>86,636</b>           | <b>87,136</b>           | <b>96,750</b>           | <b>90,788</b>          | <b>122,930</b>           | <b>122,930</b>            | <b>122,930</b>            |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equip / Software         | 55,345                  | -                       | 18,000                  | -                      | 5,100                    | 5,100                     | 5,100                     |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>55,345</b>           | <b>-</b>                | <b>18,000</b>           | <b>-</b>               | <b>5,100</b>             | <b>5,100</b>              | <b>5,100</b>              |
| <b>TOTAL BUDGET - E-911</b>             | <b>781,168</b>          | <b>727,857</b>          | <b>813,550</b>          | <b>728,749</b>         | <b>870,800</b>           | <b>870,800</b>            | <b>870,800</b>            |

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

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>420 OTHER CURRENT EXPENDITURES</b>    |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                 | 77              | 34              | 50              | 31             | 50               | 50                | 50                |
| 42551 Copier Maintenance                 | 1,113           | 2,071           | 1,400           | 1,350          | 1,400            | 1,400             | 1,400             |
| 42600 Office Supplies                    | 2,179           | 710             | 400             | 6,542          | 600              | 600               | 600               |
| 42607 Education & Rec. Supplies          | 20,147          | 19,592          | -               | -              | -                | -                 | -                 |
| 42623 Computer Supplies & Equipment      | -               | 489             | 500             | 500            | 500              | 500               | 500               |
| 42674 Information & Education (PR)       | 4,540           | 2,189           | 6,100           | 6,213          | 6,300            | 6,300             | 6,300             |
| 42702 Subs. & Memberships                | -               | -               | 40,000          | 40,000         | 40,000           | 40,000            | 40,000            |
| 42917 Library Programs                   | 9,072           | 8,399           | 12,000          | 5,723          | 9,000            | 9,000             | 9,000             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>  | <b>37,128</b>   | <b>33,484</b>   | <b>60,450</b>   | <b>60,359</b>  | <b>57,850</b>    | <b>57,850</b>     | <b>57,850</b>     |
| <b>430 CAPITAL OUTLAY</b>                |                 |                 |                 |                |                  |                   |                   |
| 43400 Library Books & Off Ref            | -               | -               | 36,000          | 36,000         | 100,000          | 100,000           | 100,000           |
| 43500 Furniture, Fixtures & Furnishings  | -               | -               | -               | -              | 7,100            | 7,100             | 7,100             |
| 43602 Computer Equip / Software          | 3,007           | 22,865          | 3,500           | 3,500          | 5,400            | 5,400             | 5,400             |
| 43603 Snow Removal Equipment             | -               | -               | 10,000          | 10,000         | -                | -                 | -                 |
| 43607 Electronic & Communication Equip.  | -               | -               | -               | -              | 16,000           | 16,000            | 16,000            |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>3,007</b>    | <b>22,865</b>   | <b>49,500</b>   | <b>49,500</b>  | <b>128,500</b>   | <b>128,500</b>    | <b>128,500</b>    |
| <b>450 OTHER EXPENDITURES</b>            |                 |                 |                 |                |                  |                   |                   |
| 45400 Remittance of Revenue              | -               | -               | 900             | 662            | 700              | 700               | 700               |
| <b>TOTAL OTHER EXPENDITURES</b>          | <b>-</b>        | <b>-</b>        | <b>900</b>      | <b>662</b>     | <b>700</b>       | <b>700</b>        | <b>700</b>        |
| <b>TOTAL BUDGET - LIBRARY FINES FUND</b> | <b>40,135</b>   | <b>56,349</b>   | <b>110,850</b>  | <b>110,521</b> | <b>187,050</b>   | <b>187,050</b>    | <b>187,050</b>    |

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

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>             |                 |                 |                 |                |                  |                   |                   |
| 41102 Temporary Salaries                 | 4,194           | 3,063           | 4,500           | 1,053          | 3,000            | 3,000             | 3,000             |
| 41200 OASI-Employer Contributions        | 321             | 235             | 350             | 82             | 250              | 250               | 250               |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>4,684</b>    | <b>3,457</b>    | <b>5,050</b>    | <b>1,229</b>   | <b>3,250</b>     | <b>3,250</b>      | <b>3,250</b>      |
| <b>420 OTHER CURRENT EXPENDITURES</b>    |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                 | 46              | 27              | 50              | 22             | 50               | 50                | 50                |
| 42207 Professional Fees                  | 13,655          | 8,426           | 10,000          | 7,399          | 10,000           | 10,000            | 10,000            |
| 42300 Publication/Printing Fees          | 1,757           | 349             | 2,000           | 1,514          | 1,500            | 1,500             | 1,500             |
| 42501 Equip Maintenance                  | -               | 90              | 500             | -              | 500              | 500               | 500               |
| 42502 Bldg Maintenance                   | 4,832           | 5,177           | 5,000           | 4,121          | 5,000            | 5,000             | 5,000             |
| 42504 Maintenance of Other               | 4,104           | 1,499           | 2,000           | 1,645          | 2,000            | 2,000             | 2,000             |
| 42600 Office Supplies                    | 2,256           | 251             | 500             | 256            | 300              | 300               | 300               |
| 42601 Cleaning Supplies                  | 360             | 551             | 1,000           | 500            | 500              | 500               | 500               |
| 42617 Cleaning Service                   | 1,866           | 2,782           | 2,900           | 4,653          | 4,800            | 4,800             | 4,800             |
| 42618 Postage                            | 716             | 124             | 600             | 300            | 500              | 500               | 500               |
| 42620 Other                              | 2,444           | 1,344           | 3,000           | 2,763          | 3,000            | 3,000             | 3,000             |
| 42701 Travel Exp Personnel               | -               | -               | 300             | -              | -                | -                 | -                 |
| 42800 Utilities                          | 3,204           | 4,322           | 3,500           | 2,949          | 3,500            | 3,500             | 3,500             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>  | <b>35,240</b>   | <b>24,942</b>   | <b>31,350</b>   | <b>26,122</b>  | <b>31,650</b>    | <b>31,650</b>     | <b>31,650</b>     |
| <b>430 CAPITAL OUTLAY</b>                |                 |                 |                 |                |                  |                   |                   |
| 43944 Uptown Projects                    | 29,154          | 7,755           | 3,075           | 50,400         | 3,500            | 3,500             | 3,500             |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>29,154</b>   | <b>7,755</b>    | <b>3,075</b>    | <b>50,400</b>  | <b>3,500</b>     | <b>3,500</b>      | <b>3,500</b>      |
| <b>450 OTHER EXPENDITURES</b>            |                 |                 |                 |                |                  |                   |                   |
| 45651 Flower Project                     | 3,211           | 3,799           | 3,500           | 9,571          | 6,000            | 6,000             | 6,000             |
| 45654 Urban Renewal Loans                | (40,024)        | -               | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>          | <b>(36,813)</b> | <b>3,799</b>    | <b>3,500</b>    | <b>9,571</b>   | <b>6,000</b>     | <b>6,000</b>      | <b>6,000</b>      |
| <b>TOTAL BUDGET - URBAN RENEWAL FUND</b> | <b>32,265</b>   | <b>39,953</b>   | <b>42,975</b>   | <b>87,322</b>  | <b>44,400</b>    | <b>44,400</b>     | <b>44,400</b>     |

**273 WATERSHED PROJECT FUND  
462 SPECIAL REVENUE FUND  
462.10 SIOUX RIVER WATERSHED PROJECT**

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>462.10 ADMINISTRATION</b>                        |                         |                         |                         |                        |                          |                           |                           |
| <b>410 PERSONAL SERVICES</b>                        |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                            | 50,957                  | 52,684                  | 55,850                  | 57,574                 | 59,920                   | 59,920                    | 59,920                    |
| 41102 Temporary Salaries                            | 18,969                  | 18,402                  | 28,250                  | 19,768                 | 31,230                   | 31,230                    | 31,230                    |
| 41200 OASI-Employer Contributions                   | 5,049                   | 5,119                   | 6,100                   | 5,546                  | 6,600                    | 6,600                     | 6,600                     |
| 41300 Retirement and Pensions                       | 4,205                   | 4,265                   | 5,050                   | 4,613                  | 5,500                    | 5,500                     | 5,500                     |
| 41400 Worker's Comp Insurance                       | 616                     | 170                     | 1,000                   | 956                    | 1,000                    | 1,000                     | 1,000                     |
| 41500 Group Health Insurance                        | 9,056                   | 9,881                   | 9,700                   | 9,412                  | 10,000                   | 10,000                    | 10,000                    |
| <b>TOTAL PERSONAL SERVICES</b>                      | <b>88,852</b>           | <b>90,521</b>           | <b>105,950</b>          | <b>97,869</b>          | <b>114,250</b>           | <b>114,250</b>            | <b>114,250</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>               |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                            | 238                     | 255                     | 250                     | 240                    | 670                      | 670                       | 670                       |
| 42506 Repairs To Vehicles                           | 35                      | 851                     | 100                     | -                      | 500                      | 500                       | 500                       |
| 42603 Motor Fuel and Lubricants                     | 950                     | 1,262                   | 1,000                   | 1,231                  | 1,000                    | 1,000                     | 1,000                     |
| 42620 Other Supplies                                | 1,958                   | 2,342                   | 1,920                   | 2,683                  | 9,744                    | 9,744                     | 9,744                     |
| 42653 Grazing Management                            | 9,105                   | 13,974                  | 41,750                  | 89,000                 | 81,000                   | 81,000                    | 81,000                    |
| 42655 Ag Waste System                               | 43,188                  | 25,596                  | 66,900                  | -                      | 120,309                  | 120,309                   | 120,309                   |
| 42666 Water Quality Monitoring                      | 2,655                   | 2,067                   | 3,400                   | 1,839                  | 5,680                    | 5,680                     | 5,680                     |
| 42667 Grassed Waterway                              | 22,033                  | 1,662                   | 4,420                   | 61,752                 | -                        | -                         | -                         |
| 42668 Small Ponds                                   | 1,389                   | 115,927                 | 5,450                   | -                      | -                        | -                         | -                         |
| 42674 Information & Education                       | 8,724                   | 2,302                   | 6,000                   | 5,446                  | 10,731                   | 10,731                    | 10,731                    |
| 42685 Shoreline Stabilization                       | 27,834                  | 61,258                  | 33,300                  | 41,600                 | 16,762                   | 16,762                    | 16,762                    |
| 42686 Phosphorus Facility                           | -                       | 544                     | 29,500                  | 44,752                 | 33,150                   | 33,150                    | 33,150                    |
| 42801 Gas   | 710                     | 852                     | 900                     | 852                    | 852                      | 852                       | 852                       |
| 42802 Electric                                      | 2,590                   | 2,448                   | 2,450                   | 2,448                  | 2,448                    | 2,448                     | 2,448                     |
| 42805 Phone - Monthly Service                       | 510                     | 421                     | 540                     | 508                    | 450                      | 450                       | 450                       |
| 42806 Phone - Long Distance                         | 51                      | 28                      | 20                      | 32                     | 24                       | 24                        | 24                        |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>             | <b>121,970</b>          | <b>231,789</b>          | <b>197,900</b>          | <b>252,383</b>         | <b>283,320</b>           | <b>283,320</b>            | <b>283,320</b>            |
| <b>TOTAL BUDGET - SIOUX RIVER WATERSHED PROJECT</b> | <b>210,822</b>          | <b>322,310</b>          | <b>303,850</b>          | <b>350,252</b>         | <b>397,570</b>           | <b>397,570</b>            | <b>397,570</b>            |

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

|                              | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 440 DEBT SERVICE             |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest               | 157,828         | 152,590         | 146,200         | 145,750        | 139,220          | 139,220           | 139,220           |
| <b>TOTAL DEBT SERVICE</b>    | <b>157,828</b>  | <b>152,590</b>  | <b>146,200</b>  | <b>145,750</b> | <b>139,220</b>   | <b>139,220</b>    | <b>139,220</b>    |
| <b>TOTAL BUDGET - TIF #1</b> | <b>157,828</b>  | <b>152,590</b>  | <b>146,200</b>  | <b>145,750</b> | <b>139,220</b>   | <b>139,220</b>    | <b>139,220</b>    |

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

|                              | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 440 DEBT SERVICE             |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest               | 76,632          | 79,214          | 81,600          | 81,570         | 84,250           | 84,250            | 84,250            |
| <b>TOTAL DEBT SERVICE</b>    | <b>76,632</b>   | <b>79,214</b>   | <b>81,600</b>   | <b>81,570</b>  | <b>84,250</b>    | <b>84,250</b>     | <b>84,250</b>     |
| <b>TOTAL BUDGET - TIF #2</b> | <b>76,632</b>   | <b>79,214</b>   | <b>81,600</b>   | <b>81,570</b>  | <b>84,250</b>    | <b>84,250</b>     | <b>84,250</b>     |

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

|                              | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 440 DEBT SERVICE             |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest               | 24,180          | 21,170          | 17,200          | 17,270         | 13,510           | 13,510            | 13,510            |
| <b>TOTAL DEBT SERVICE</b>    | <b>24,180</b>   | <b>21,170</b>   | <b>17,200</b>   | <b>17,270</b>  | <b>13,510</b>    | <b>13,510</b>     | <b>13,510</b>     |
| <b>TOTAL BUDGET - TIF #3</b> | <b>24,180</b>   | <b>21,170</b>   | <b>17,200</b>   | <b>17,270</b>  | <b>13,510</b>    | <b>13,510</b>     | <b>13,510</b>     |

282 SPECIAL REVENUE FUND  
 490 OTHER  
 490.05 TAX INCREMENT FINANCING DISTRICT #5 FUND (TIF #5)

|                              | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| 440 DEBT SERVICE             |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest               | 129,844         | 138,820         | 82,000          | 81,871         | 86,990           | 86,990            | 86,990            |
| <b>TOTAL DEBT SERVICE</b>    | <b>129,844</b>  | <b>138,820</b>  | <b>82,000</b>   | <b>81,871</b>  | <b>86,990</b>    | <b>86,990</b>     | <b>86,990</b>     |
| <b>TOTAL BUDGET - TIF #5</b> | <b>129,844</b>  | <b>138,820</b>  | <b>82,000</b>   | <b>81,871</b>  | <b>86,990</b>    | <b>86,990</b>     | <b>86,990</b>     |

283 SPECIAL REVENUE FUND  
 490 OTHER  
 490.07 TAX INCREMENT FINANCING DISTRICT #6 FUND (TIF #6)

|                                   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|-----------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>430 CAPITAL EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 43905 Project Construction        | -               | -               | 5,000           | 5,000          | -                | -                 | -                 |
| <b>TOTAL CAPITAL EXPENDITURES</b> | -               | -               | 5,000           | 5,000          | -                | -                 | -                 |
| <b>440 DEBT SERVICE</b>           |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest                    | 57,019          | 58,791          | 59,400          | 58,370         | 58,250           | 58,250            | 58,250            |
| <b>TOTAL DEBT SERVICE</b>         | 57,019          | 58,791          | 59,400          | 58,370         | 58,250           | 58,250            | 58,250            |
| <b>TOTAL BUDGET - TIF #6</b>      | <b>57,019</b>   | <b>58,791</b>   | <b>64,400</b>   | <b>63,370</b>  | <b>58,250</b>    | <b>58,250</b>     | <b>58,250</b>     |

301 DEBT SERVICE FUND  
 470 GO BONDS  
 470.02 GO BONDS

|                                | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--------------------------------|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>440 DEBT SERVICE</b>        |                 |                 |                 |                |                  |                   |                   |
| 44101 Interest                 | 217,203         | 113,390         | 110,390         | 110,390        | 106,450          | 106,450           | 106,450           |
| 44103 Fiscal Agent Charges     | 1,250           | 500             | 1,000           | 1,000          | 1,000            | 1,000             | 1,000             |
| 44104 Bond Principal           | 225,000         | 300,000         | 315,000         | 315,000        | 330,000          | 330,000           | 330,000           |
| <b>TOTAL DEBT SERVICE</b>      | <b>443,453</b>  | <b>413,890</b>  | <b>426,390</b>  | <b>426,390</b> | <b>437,450</b>   | <b>437,450</b>    | <b>437,450</b>    |
| <b>TOTAL BUDGET - GO BONDS</b> | <b>443,453</b>  | <b>413,890</b>  | <b>426,390</b>  | <b>426,390</b> | <b>437,450</b>   | <b>437,450</b>    | <b>437,450</b>    |

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

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>                  |                  |                  |                  |                  |                  |                   |                   |
| 41100 Supervision Salary                      | 69,065           | 69,906           | 72,750           | 74,581           | 77,580           | 77,580            | 77,580            |
| 41101 Clerical & Oper Salary                  | 156,433          | 159,101          | 167,000          | 169,721          | 178,200          | 178,200           | 178,200           |
| 41109 Overtime Pay                            | 8,377            | 4,749            | 7,450            | 5,144            | 7,900            | 7,900             | 7,900             |
| 41200 OASI-Employer Contributions             | 16,613           | 16,683           | 17,500           | 17,557           | 18,600           | 18,600            | 18,600            |
| 41300 Retirement and Pensions                 | 14,006           | 14,006           | 15,500           | 14,896           | 16,500           | 16,500            | 16,500            |
| 41400 Worker's Comp Insurance                 | 3,338            | 2,500            | 6,500            | 3,562            | 6,500            | 6,500             | 6,500             |
| 41500 Group Health Insurance                  | 42,707           | 46,847           | 50,000           | 44,730           | 51,500           | 51,500            | 51,500            |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>310,539</b>   | <b>313,792</b>   | <b>336,700</b>   | <b>330,191</b>   | <b>356,780</b>   | <b>356,780</b>    | <b>356,780</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>         |                  |                  |                  |                  |                  |                   |                   |
| 42104 Insurance Premiums                      | 9,666            | 11,012           | 10,000           | 10,040           | 10,340           | 10,340            | 10,340            |
| 42200 Expert & Consultant Svc                 | 1,684            | 2,173            | 2,500            | 2,500            | 2,500            | 2,500             | 2,500             |
| 42220 Alcohol/Drug Testing                    | 363              | 220              | 300              | 300              | 300              | 300               | 300               |
| 42501 Equip Maintenance                       | 36,972           | 36,718           | 31,500           | 31,500           | 31,500           | 31,500            | 31,500            |
| 42502 Bldg Maintenance                        | 424              | 1,567            | 6,800            | 6,500            | 6,500            | 6,500             | 6,500             |
| 42506 Repair to Vehicle                       | 1,672            | 1,415            | 3,800            | 3,800            | 3,800            | 3,800             | 3,800             |
| 42525 Sanitary Rehab                          | 19,291           | 126              | 35,000           | 35,000           | 35,000           | 35,000            | 35,000            |
| 42600 Office Supplies                         | 720              | 900              | 800              | 800              | 800              | 800               | 800               |
| 42603 Motor Fuel and Lubricants               | 17,766           | 22,148           | 22,000           | 22,000           | 22,000           | 22,000            | 22,000            |
| 42610 Clothing & Material                     | 132              | (137)            | 450              | 450              | 450              | 450               | 450               |
| 42611 Manufacturing Materials                 | 3,687            | 1,067            | 5,200            | 5,200            | 5,200            | 5,200             | 5,200             |
| 42612 Food                                    | 78               | 44               | 150              | 150              | 150              | 150               | 150               |
| 42613 Small Tools                             | 1,087            | 1,882            | 2,000            | 2,000            | 2,000            | 2,000             | 2,000             |
| 42619 Chem, Drug & Lab Sup                    | -                | 218              | 800              | 800              | 800              | 800               | 800               |
| 42627 Safety Supplies                         | 1,072            | 707              | 2,900            | 2,900            | 2,900            | 2,900             | 2,900             |
| 42669 Flood Supplies & Materials              | 88,981           | -                | -                | -                | -                | -                 | -                 |
| 42701 Travel Exp Personnel                    | -                | 92               | 700              | 700              | 700              | 700               | 700               |
| 42702 Subsc & Membership                      | 475              | 205              | 300              | 300              | 300              | 300               | 300               |
| 42802 Electricity                             | 35,312           | 22,673           | 35,000           | 23,286           | 36,000           | 36,000            | 36,000            |
| 42803 Water                                   | 799              | 752              | 800              | 800              | 800              | 800               | 800               |
| 42805 Phone-Monthly Service                   | 1,784            | 1,574            | 2,200            | 2,200            | 2,200            | 2,200             | 2,200             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>       | <b>221,965</b>   | <b>105,356</b>   | <b>163,200</b>   | <b>151,226</b>   | <b>164,240</b>   | <b>164,240</b>    | <b>164,240</b>    |
| <b>430 CAPITAL OUTLAY</b>                     |                  |                  |                  |                  |                  |                   |                   |
| 43602 Computer Equipment/Software             | 4,064            | -                | 2,250            | 1,508            | 475              | 475               | 475               |
| 43696 Lift Station Parts/Contactors           | -                | -                | 4,050            | 4,050            | -                | -                 | -                 |
| 43600 Locator Cable & Pipe Tracer             | -                | -                | 4,000            | 3,115            | -                | -                 | -                 |
| 43619 Generator                               | 156              | -                | -                | -                | -                | -                 | -                 |
| 43645 Television Trailer                      | -                | -                | -                | -                | 135,000          | 135,000           | 135,000           |
| 43804 Pickup                                  | -                | 5,996            | -                | -                | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>4,220</b>     | <b>5,996</b>     | <b>10,300</b>    | <b>8,673</b>     | <b>135,475</b>   | <b>135,475</b>    | <b>135,475</b>    |
| <b>440 DEBT REDUCTION</b>                     |                  |                  |                  |                  |                  |                   |                   |
| 44101 Interest                                | 406,348          | 415,969          | 390,900          | 390,900          | 367,640          | 367,640           | 367,640           |
| <b>TOTAL DEBT REDUCTION</b>                   | <b>406,348</b>   | <b>415,969</b>   | <b>390,900</b>   | <b>390,900</b>   | <b>367,640</b>   | <b>367,640</b>    | <b>367,640</b>    |
| <b>450 OTHER EXPENDITURES</b>                 |                  |                  |                  |                  |                  |                   |                   |
| 45700 Depreciation Expense                    | 1,193,941        | 1,463,220        | -                | -                | -                | -                 | -                 |
| 45711 Other Post Employment Benefits          | 2,559            | 4,257            | -                | -                | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>               | <b>1,196,500</b> | <b>1,467,477</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>490 MISCELLANEOUS</b>                      |                  |                  |                  |                  |                  |                   |                   |
| 49000 Focus Watertown Program                 | 54,000           | 60,000           | 60,000           | 60,000           | 60,000           | 30,000            | 60,000            |
| 49200 Loss on Disposal of Fixed Assets        | 362,122          | -                | -                | -                | -                | -                 | -                 |
| 49313 Transfer Out - Watershed Project Fund   | 26,894           | -                | -                | -                | -                | -                 | -                 |
| 49318 Transfer Out - General Fund             | 162,400          | 260,700          | 266,540          | 266,540          | 273,250          | 273,250           | 273,250           |
| <b>TOTAL MISCELLANEOUS</b>                    | <b>605,416</b>   | <b>320,700</b>   | <b>326,540</b>   | <b>326,540</b>   | <b>333,250</b>   | <b>303,250</b>    | <b>333,250</b>    |
| <b>TOTAL BUDGET - SEWER COLLECTION SYSTEM</b> | <b>2,744,988</b> | <b>2,629,290</b> | <b>1,227,640</b> | <b>1,207,530</b> | <b>1,357,385</b> | <b>1,327,385</b>  | <b>1,357,385</b>  |

604 PUBLIC ENTERPRISE FUND  
 430 PUBLIC WORKS  
 432.53 COLLECTION SYSTEM IMPROVEMENTS

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>430 CAPITAL OUTLAY</b>                     |                 |                 |                 |                |                  |                   |                   |
| 43911 New Sewer Construction/NE Interceptor   | -               | 7,650           | -               | -              | -                | -                 | -                 |
| 43914 Sewer Replacements/Rehab.               | 16,285          | -               | 328,000         | 328,000        | 325,000          | 325,000           | 325,000           |
| 43434 Sewer Master Plan                       | -               | -               | -               | -              | 25,000           | 25,000            | 25,000            |
| 43943 Lift Station Rehabilitation             | 600             | 20,782          | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>16,885</b>   | <b>28,432</b>   | <b>328,000</b>  | <b>328,000</b> | <b>350,000</b>   | <b>350,000</b>    | <b>350,000</b>    |
| <b>TOTAL BUDGET - COLLECTION SYSTEM IMPR.</b> | <b>16,885</b>   | <b>28,432</b>   | <b>328,000</b>  | <b>328,000</b> | <b>350,000</b>   | <b>350,000</b>    | <b>350,000</b>    |

**604 PUBLIC ENTERPRISE FUND  
450 PUBLIC WORKS  
432.56 WASTEWATER TREATMENT FACILITY**

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>               |                 |                 |                  |                  |                  |                   |                   |
| 41100 Supervision Salary                   | 77,815          | 78,847          | 82,000           | 83,761           | 87,150           | 87,150            | 87,150            |
| 41101 Clerical & Oper Salary               | 179,901         | 185,713         | 193,350          | 195,641          | 205,600          | 205,600           | 205,600           |
| 41109 Overtime Pay                         | 4,426           | 1,219           | 2,400            | 1,361            | 2,300            | 2,300             | 2,300             |
| 41200 OASI-Employer Contributions          | 19,675          | 19,807          | 20,830           | 20,944           | 22,110           | 22,110            | 22,110            |
| 41300 Retirement and Pensions              | 15,721          | 15,846          | 16,650           | 16,902           | 17,700           | 17,700            | 17,700            |
| 41400 Worker's Comp Insurance              | 3,402           | 3,453           | 4,200            | 3,441            | 4,200            | 4,200             | 4,200             |
| 41500 Group Health Insurance               | 31,695          | 35,475          | 35,000           | 33,872           | 36,600           | 36,600            | 36,600            |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>332,635</b>  | <b>340,360</b>  | <b>354,430</b>   | <b>355,922</b>   | <b>375,660</b>   | <b>375,660</b>    | <b>375,660</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>      |                 |                 |                  |                  |                  |                   |                   |
| 42104 Insurance Premiums                   | 31,922          | 46,756          | 23,000           | 28,244           | 29,100           | 29,100            | 29,100            |
| 42200 Consultant Services                  | -               | -               | 2,000            | 2,000            | 2,000            | 2,000             | 2,000             |
| 42407 Sludge Application                   | 1,626           | 1,444           | 15,000           | 15,000           | 15,000           | 15,000            | 15,000            |
| 42501 Equip Maintenance                    | 79,119          | 64,670          | 70,000           | 75,514           | 70,000           | 70,000            | 70,000            |
| 42502 Bldg Maintenance                     | 6,098           | 9,452           | 11,000           | 11,000           | 11,000           | 11,000            | 11,000            |
| 42506 Repairs to Vehicles                  | 3,502           | 2,299           | 3,200            | 3,200            | 3,200            | 3,200             | 3,200             |
| 42523 Piping & I/P Cell Maintenance        | 2,144           | 1,500           | 2,000            | 2,000            | 2,000            | 2,000             | 2,000             |
| 42600 Office Supplies                      | 1,830           | 1,661           | 2,600            | 2,600            | 2,600            | 2,600             | 2,600             |
| 42603 Motor Fuel and Lubricants            | 14,381          | 15,611          | 15,600           | 15,600           | 15,600           | 15,600            | 15,600            |
| 42607 Education & Rec Supplies             | -               | 60              | 300              | 300              | 300              | 300               | 300               |
| 42610 Clothing & Material                  | -               | 563             | 550              | 550              | 550              | 550               | 550               |
| 42611 Manufacturing Materials              | (1,361)         | (10,472)        | -                | 206              | -                | -                 | -                 |
| 42612 Food                                 | 425             | 603             | 750              | 750              | 750              | 750               | 750               |
| 42613 Small Tools                          | 994             | 1,033           | 1,000            | 1,000            | 1,000            | 1,000             | 1,000             |
| 42618 Postage                              | 200             | 81              | 600              | 600              | 600              | 600               | 600               |
| 42619 Chem, Drug & Lab Supplies            | 496             | 39,320          | 38,000           | 38,000           | 38,000           | 38,000            | 38,000            |
| 42626 Foam Polymer                         | 12,164          | 16,450          | 15,000           | 15,000           | 17,300           | 17,300            | 17,300            |
| 42627 Safety Supplies                      | 1,995           | 1,818           | 4,000            | 4,000            | 4,000            | 4,000             | 4,000             |
| 42701 Travel Exp Personnel                 | 308             | 1,010           | 1,200            | -                | 1,200            | 1,200             | 1,200             |
| 42702 Subsc & Membership                   | 1,088           | 578             | 700              | 700              | 700              | 700               | 700               |
| 42801 Natural Gas                          | 55,595          | 64,615          | 93,000           | 80,000           | 85,000           | 85,000            | 85,000            |
| 42802 Electricity                          | 140,554         | 125,695         | 148,400          | 143,636          | 148,400          | 148,400           | 148,400           |
| 42803 Water                                | 25,622          | 19,735          | 34,100           | 30,000           | 30,000           | 30,000            | 30,000            |
| 42805 Phone-Monthly Service                | 2,004           | 2,075           | 2,500            | 2,500            | 2,500            | 2,500             | 2,500             |
| 42806 Phone-Long Distance                  | 472             | 269             | 350              | 350              | 400              | 400               | 400               |
| 42916 Surface Water Discharge Permit       | 17,500          | 17,500          | 17,500           | 17,500           | 17,500           | 17,500            | 17,500            |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>    | <b>398,678</b>  | <b>424,326</b>  | <b>502,350</b>   | <b>490,250</b>   | <b>498,700</b>   | <b>498,700</b>    | <b>498,700</b>    |
| <b>430 CAPITAL OUTLAY</b>                  |                 |                 |                  |                  |                  |                   |                   |
| 43201 Improvements to Building             | 22,360          | 24,789          | 3,000            | 1,540            | 30,800           | 30,800            | 30,800            |
| 43602 Computer Equipment/Software          | 2,194           | 2,654           | 19,800           | 12,433           | 1,500            | 1,500             | 1,500             |
| 43607 Electronic Equipment/Software        | -               | 9,156           | -                | -                | -                | -                 | -                 |
| 43613 Samplers                             | 5,523           | 14              | -                | -                | -                | -                 | -                 |
| 43670 SCADA WWTF                           | -               | -               | 375,000          | 375,000          | -                | -                 | -                 |
| 43684 Pumps                                | -               | -               | 31,500           | 31,500           | -                | -                 | -                 |
| 43619 Generator                            | -               | -               | 16,850           | 16,850           | -                | -                 | -                 |
| 43600 Effluent Gate Valves                 | -               | -               | 41,700           | 41,700           | -                | -                 | -                 |
| 43910 Facility Headworks Project           | -               | -               | -                | 1,355            | -                | -                 | -                 |
| 43927 Facility Study                       | 21,122          | 3,960           | 35,000           | -                | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>51,199</b>   | <b>40,573</b>   | <b>522,850</b>   | <b>480,378</b>   | <b>32,300</b>    | <b>32,300</b>     | <b>32,300</b>     |
| <b>TOTAL BUDGET - WASTEWATER TREATMENT</b> | <b>782,512</b>  | <b>805,259</b>  | <b>1,379,630</b> | <b>1,326,550</b> | <b>906,660</b>   | <b>906,660</b>    | <b>906,660</b>    |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>                  |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                      | 47,202                  | 50,780                  | 49,250                  | 50,700                 | 52,750                   | 52,750                    | 52,750                    |
| 41101 Clerical & Oper Salary                  | 46,866                  | 47,382                  | 49,300                  | 50,237                 | 52,300                   | 52,300                    | 52,300                    |
| 41109 Overtime Pay                            | -                       | 163                     | 1,050                   | -                      | 900                      | 900                       | 900                       |
| 41200 OASI-Employer Contributions             | 6,762                   | 6,926                   | 7,250                   | 7,252                  | 7,700                    | 7,700                     | 7,700                     |
| 41300 Retirement & Pensions                   | 5,614                   | 5,692                   | 5,970                   | 6,057                  | 6,400                    | 6,400                     | 6,400                     |
| 41400 Worker's Comp Insurance                 | 782                     | 721                     | 1,000                   | 734                    | 1,000                    | 1,000                     | 1,000                     |
| 41500 Group Health Insurance                  | 13,074                  | 14,325                  | 14,100                  | 13,783                 | 14,500                   | 14,500                    | 14,500                    |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>120,300</b>          | <b>125,989</b>          | <b>127,920</b>          | <b>128,763</b>         | <b>135,550</b>           | <b>135,550</b>            | <b>135,550</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>         |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                      | 1,445                   | 1,363                   | 1,500                   | 1,498                  | 1,550                    | 1,550                     | 1,550                     |
| 42213 Outside Testing                         | 16,491                  | 19,909                  | 24,000                  | 24,000                 | 23,000                   | 23,000                    | 23,000                    |
| 42300 Publication & Rec Fees                  | 21                      | 78                      | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42501 Equipment Maintenance                   | 542                     | 1,333                   | 1,700                   | 1,700                  | 1,700                    | 1,700                     | 1,700                     |
| 42506 Repairs to Vehicles                     | 924                     | 340                     | 600                     | 600                    | 600                      | 600                       | 600                       |
| 42600 Office Supplies                         | 448                     | 440                     | 500                     | 500                    | 500                      | 500                       | 500                       |
| 42603 Motor Fuel & Lubricants                 | 1,318                   | 806                     | 2,000                   | 2,000                  | 2,000                    | 2,000                     | 2,000                     |
| 42610 Clothing & Material                     | -                       | 75                      | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42618 Postage                                 | 204                     | 550                     | 300                     | 300                    | 300                      | 300                       | 300                       |
| 42619 Chemicals, Lab & Drug Supplies          | 731                     | 614                     | 600                     | 600                    | 600                      | 600                       | 600                       |
| 42627 Safety Supplies                         | 111                     | 82                      | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42701 Travel Exp Personnel                    | 412                     | 1,357                   | 350                     | 350                    | 350                      | 350                       | 350                       |
| 42702 Subsc & Membership                      | 372                     | 152                     | 400                     | 400                    | 400                      | 400                       | 400                       |
| 42703 Workshops                               | -                       | 170                     | 300                     | 300                    | 300                      | 300                       | 300                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>       | <b>23,019</b>           | <b>27,269</b>           | <b>32,850</b>           | <b>32,848</b>          | <b>31,900</b>            | <b>31,900</b>             | <b>31,900</b>             |
| <b>430 CAPITAL OUTLAY</b>                     |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software             | -                       | -                       | 1,500                   | 963                    | -                        | -                         | -                         |
| 43613 Portable Sampler                        | -                       | 2,944                   | 3,450                   | 3,188                  | -                        | -                         | -                         |
| Portable Meter                                | -                       | -                       | 700                     | 700                    | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>-</b>                | <b>2,944</b>            | <b>5,650</b>            | <b>4,851</b>           | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  |
| <b>TOTAL BUDGET - INDUSTRIAL PRETREATMENT</b> | <b>143,319</b>          | <b>156,202</b>          | <b>166,420</b>          | <b>166,462</b>         | <b>167,450</b>           | <b>167,450</b>            | <b>167,450</b>            |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>            |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                | 21,264                  | 21,586                  | 22,450                  | 23,056                 | 24,000                   | 24,000                    | 24,000                    |
| 41101 Clerical & Oper Salary            | 87,103                  | 92,585                  | 93,400                  | 95,989                 | 100,000                  | 100,000                   | 100,000                   |
| 41109 Overtime Pay                      | -                       | -                       | 820                     | 309                    | 700                      | 700                       | 700                       |
| 41200 OASI-Employer Contributions       | 8,184                   | 8,475                   | 8,900                   | 9,001                  | 9,500                    | 9,500                     | 9,500                     |
| 41300 Retirement & Pensions             | 6,578                   | 6,676                   | 7,000                   | 7,151                  | 7,480                    | 7,480                     | 7,480                     |
| 41400 Worker's Comp Insurance           | 1,378                   | 1,197                   | 1,600                   | 1,356                  | 1,600                    | 1,600                     | 1,600                     |
| 41500 Group Health Insurance            | 12,210                  | 13,662                  | 13,600                  | 13,197                 | 14,200                   | 14,200                    | 14,200                    |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>136,717</b>          | <b>144,181</b>          | <b>147,770</b>          | <b>150,059</b>         | <b>157,480</b>           | <b>157,480</b>            | <b>157,480</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                | 1,299                   | 1,263                   | 1,400                   | 1,402                  | 1,450                    | 1,450                     | 1,450                     |
| 42213 Outside Testing                   | 16,510                  | 16,111                  | 17,000                  | 17,000                 | 18,000                   | 18,000                    | 18,000                    |
| 42501 Equipment Maintenance             | 4,778                   | 2,413                   | 5,000                   | 5,000                  | 5,000                    | 5,000                     | 5,000                     |
| 42502 Building Maintenance              | 58                      | -                       | 1,500                   | 1,500                  | 1,500                    | 1,500                     | 1,500                     |
| 42524 Disposal of Hazardous Material    | 1,636                   | 2,291                   | 2,000                   | 2,000                  | 2,000                    | 2,000                     | 2,000                     |
| 42600 Office Supplies                   | 270                     | 288                     | 700                     | 700                    | 700                      | 700                       | 700                       |
| 42610 Clothing & Material               | -                       | -                       | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42613 Small Tools                       | 15                      | -                       | 100                     | 100                    | 100                      | 100                       | 100                       |
| 42619 Chemicals, Lab & Drug Supplies    | 20,399                  | 20,108                  | 24,000                  | 21,000                 | 24,000                   | 24,000                    | 24,000                    |
| 42627 Safety Supplies                   | 763                     | 479                     | 600                     | 600                    | 600                      | 600                       | 600                       |
| 42701 Travel Exp Personnel              | -                       | 97                      | 350                     | 220                    | 220                      | 220                       | 220                       |
| 42702 Subscr & Membership               | 52                      | 12                      | 200                     | 200                    | 200                      | 200                       | 200                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>45,780</b>           | <b>43,062</b>           | <b>53,050</b>           | <b>49,922</b>          | <b>53,970</b>            | <b>53,970</b>             | <b>53,970</b>             |
| <b>430 CAPITAL OUTLAY</b>               |                         |                         |                         |                        |                          |                           |                           |
| 43602 Computer Equipment/Software       | 1,180                   | -                       | -                       | -                      | 1,550                    | 1,550                     | 1,550                     |
| 43201 Improvement to Building/(HVAC)    | -                       | -                       | -                       | 15,750                 | -                        | -                         | -                         |
| 43614 Lab Equipment                     | 3,399                   | 7,991                   | 4,150                   | 6,055                  | 7,300                    | 7,300                     | 7,300                     |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>4,579</b>            | <b>7,991</b>            | <b>4,150</b>            | <b>21,805</b>          | <b>8,850</b>             | <b>8,850</b>              | <b>8,850</b>              |
| <b>TOTAL BUDGET - LABORATORY</b>        | <b>187,076</b>          | <b>195,234</b>          | <b>204,970</b>          | <b>221,786</b>         | <b>220,300</b>           | <b>220,300</b>            | <b>220,300</b>            |

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

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>                 |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                     | 37,755          | 38,766          | 40,850          | 45,438         | 47,300           | 47,300            | 47,300            |
| 41101 Clerical & Oper Salary                 | 217,238         | 211,103         | 205,100         | 216,056        | 217,710          | 217,710           | 217,710           |
| 41102 Temporary Salaries                     | -               | -               | -               | -              | 3,200            | 3,200             | 3,200             |
| 41109 Overtime Pay                           | 16,651          | 14,728          | 20,500          | 17,117         | 20,000           | 20,000            | 20,000            |
| 41200 OASI-Employer Contributions            | 19,402          | 18,466          | 19,250          | 19,971         | 20,830           | 20,830            | 20,830            |
| 41300 Retirement and Pensions                | 16,317          | 15,521          | 16,000          | 16,996         | 17,100           | 17,100            | 17,100            |
| 41400 Worker's Comp Insurance                | 8,706           | 8,952           | 11,000          | 9,941          | 11,000           | 11,000            | 11,000            |
| 41500 Group Health Insurance                 | 46,718          | 47,069          | 44,450          | 48,601         | 49,000           | 49,000            | 49,000            |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>362,787</b>  | <b>354,605</b>  | <b>357,150</b>  | <b>374,120</b> | <b>386,140</b>   | <b>386,140</b>    | <b>386,140</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>        |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premium                      | 10,145          | 10,508          | 10,300          | 11,590         | 17,250           | 17,250            | 17,250            |
| 42200 Expert & Consultant Serv               | 1,024           | 1,311           | 1,200           | 1,200          | 1,200            | 1,200             | 1,200             |
| 42207 Professional & Test Fees               | 120             | -               | -               | -              | -                | -                 | -                 |
| 42220 Drug/Alcohol Testing                   | 407             | 308             | 400             | 400            | 400              | 400               | 400               |
| 42404 Other Rentals                          | -               | -               | 1,000           | 1,000          | 1,000            | 1,000             | 1,000             |
| 42501 Equip Maintenance                      | 45,826          | 42,423          | 50,000          | 50,000         | 53,000           | 53,000            | 53,000            |
| 42603 Motor Fuel & Lubricants                | 68,100          | 70,585          | 70,000          | 70,000         | 72,000           | 72,000            | 72,000            |
| 42610 Clothing & Materials                   | -               | 194             | 500             | 500            | 500              | 500               | 500               |
| 42612 Food                                   | 448             | 380             | 600             | 600            | 600              | 600               | 600               |
| 42627 Safety Supplies                        | 735             | 676             | 400             | 400            | 500              | 500               | 500               |
| 42701 Travel Exp Personnel                   | -               | -               | 200             | 200            | 200              | 200               | 200               |
| 42702 Subscr & Membership                    | 956             | 1,009           | 500             | 500            | 600              | 600               | 600               |
| 42805 Phone-Monthly Service                  | 249             | 144             | 300             | 300            | 300              | 300               | 300               |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>      | <b>128,010</b>  | <b>127,538</b>  | <b>135,400</b>  | <b>136,690</b> | <b>147,550</b>   | <b>147,550</b>    | <b>147,550</b>    |
| <b>430 CAPITAL OUTLAY</b>                    |                 |                 |                 |                |                  |                   |                   |
| 43602 Computer Equipment                     | -               | -               | 1,500           | 999            | -                | -                 | -                 |
| 43611 Dumpsters/Carts                        | (53)            | -               | 29,100          | 14,455         | 37,000           | 37,000            | 37,000            |
| 43808 Refuse Trucks                          | -               | 277             | -               | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                  | <b>(53)</b>     | <b>277</b>      | <b>30,600</b>   | <b>15,454</b>  | <b>37,000</b>    | <b>37,000</b>     | <b>37,000</b>     |
| <b>490 MISCELLANEOUS</b>                     |                 |                 |                 |                |                  |                   |                   |
| 49000 Focus Watertown Program                | 36,000          | 40,000          | 40,000          | 40,000         | 40,000           | 20,000            | 40,000            |
| 49318 Transfer Out - General Fund            | 107,950         | 174,100         | 207,460         | 207,460        | 206,200          | 206,200           | 206,200           |
| <b>TOTAL MISCELLANEOUS</b>                   | <b>143,950</b>  | <b>214,100</b>  | <b>247,460</b>  | <b>247,460</b> | <b>246,200</b>   | <b>226,200</b>    | <b>246,200</b>    |
| <b>TOTAL BUDGET - SOLID WASTE COLLECTION</b> | <b>634,694</b>  | <b>696,520</b>  | <b>770,610</b>  | <b>773,724</b> | <b>816,890</b>   | <b>796,890</b>    | <b>816,890</b>    |

**605 PUBLIC ENTERPRISE FUND**  
**430 PUBLIC WORKS**  
**432.40 SOLID WASTE DISPOSAL**

|   | ACTUAL<br>FY 11  | ACTUAL<br>FY 12  | BUDGET<br>FY 13  | TOTAL<br>FY 13   | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>                |                  |                  |                  |                  |                  |                   |                   |
| 41100 Supervision Salary                    | 68,495           | 69,403           | 72,200           | 74,350           | 66,200           | 66,200            | 66,200            |
| 41101 Clerical & Oper Salary                | 220,594          | 228,611          | 237,050          | 246,532          | 256,900          | 256,900           | 256,900           |
| 41109 Overtime Pay                          | 1,511            | 780              | 5,500            | 3,191            | 3,900            | 3,900             | 3,900             |
| 41200 OASI-Employer Contributions           | 21,160           | 21,656           | 23,000           | 22,575           | 23,410           | 23,410            | 23,410            |
| 41300 Retirement & Pensions                 | 17,506           | 17,785           | 18,850           | 18,724           | 19,620           | 19,620            | 19,620            |
| 41400 Worker's Comp Insurance               | 12,050           | 9,504            | 18,850           | 9,721            | 16,000           | 16,000            | 16,000            |
| 41500 Group Health Insurance                | 52,993           | 55,053           | 53,400           | 49,964           | 59,000           | 59,000            | 59,000            |
| 41501 Retiree Health Insurance              | -                | -                | -                | 3,637            | 3,000            | 3,000             | 3,000             |
| <b>TOTAL PERSONAL SERVICES</b>              | <b>394,889</b>   | <b>402,792</b>   | <b>428,850</b>   | <b>428,694</b>   | <b>448,030</b>   | <b>448,030</b>    | <b>448,030</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>       |                  |                  |                  |                  |                  |                   |                   |
| 42104 Insurance Premiums                    | 19,465           | 13,748           | 9,500            | 10,241           | 5,230            | 5,230             | 5,230             |
| 42207 Professional & Test Fee               | 35,428           | 24,009           | 37,000           | 30,000           | 35,000           | 35,000            | 35,000            |
| 42220 Drug/Alcohol Testing                  | 1,038            | 729              | 800              | 800              | 800              | 800               | 800               |
| 42400 Rent-Machinery & Equipment            | 17,461           | 10,650           | 20,000           | 35,145           | 20,000           | 20,000            | 20,000            |
| 42500 Construction Materials                | 2,473            | 1,682            | 5,000            | 5,000            | 5,000            | 5,000             | 5,000             |
| 42501 Equip Maintenance                     | 85,222           | 77,281           | 75,700           | 72,367           | 75,700           | 75,700            | 75,700            |
| 42502 Bldg Maintenance                      | 5,599            | 5,167            | 5,200            | 5,200            | 5,200            | 5,200             | 5,200             |
| 42524 Disposal of Hazardous Waste           | 10,916           | 10,151           | 15,000           | 11,000           | 15,000           | 15,000            | 15,000            |
| 42600 Office Supplies                       | 6,462            | 4,757            | 5,000            | 5,000            | 5,000            | 5,000             | 5,000             |
| 42603 Motor Fuel & Lubricants               | 118,378          | 131,088          | 136,000          | 108,904          | 136,000          | 136,000           | 136,000           |
| 42607 Education & Rec Supplies              | -                | 25               | 500              | 500              | 500              | 500               | 500               |
| 42610 Clothing & Material                   | -                | 80               | 500              | 500              | 500              | 500               | 500               |
| 42612 Food                                  | 652              | 536              | 600              | 600              | 600              | 600               | 600               |
| 42613 Small Tools                           | 2,752            | 2,830            | 2,500            | 2,500            | 2,500            | 2,500             | 2,500             |
| 42615 Ag & Hort Supplies                    | 2,029            | 2,598            | 2,500            | 2,500            | 2,500            | 2,500             | 2,500             |
| 42617 Cleaning Service                      | 1,873            | 1,720            | 2,400            | 2,400            | 2,400            | 2,400             | 2,400             |
| 42618 Postage                               | 476              | 1,000            | 700              | 700              | 700              | 700               | 700               |
| 42626 Foam Polymer                          | 21,377           | 19,753           | 31,500           | 24,960           | 33,000           | 33,000            | 33,000            |
| 42627 Safety Supplies                       | 2,239            | 1,396            | 1,700            | 1,700            | 1,700            | 1,700             | 1,700             |
| 42701 Travel Exp Personnel                  | 784              | 30               | 900              | 900              | 900              | 900               | 900               |
| 42702 Subsc & Membership                    | 1,564            | 1,658            | 2,550            | 2,647            | 2,550            | 2,550             | 2,550             |
| 42801 Natural Gas                           | 17,475           | 11,110           | 25,000           | 20,692           | 25,000           | 25,000            | 25,000            |
| 42802 Electricity                           | 7,788            | 7,235            | 9,000            | 7,577            | 9,000            | 9,000             | 9,000             |
| 42803 Water                                 | 826              | 586              | 1,200            | 1,200            | 1,200            | 1,200             | 1,200             |
| 42805 Phone-Monthly Service                 | 1,560            | 1,532            | 1,700            | 1,700            | 1,700            | 1,700             | 1,700             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>     | <b>363,837</b>   | <b>331,351</b>   | <b>392,450</b>   | <b>354,733</b>   | <b>387,680</b>   | <b>387,680</b>    | <b>387,680</b>    |
| <b>430 CAPITAL OUTLAY</b>                   |                  |                  |                  |                  |                  |                   |                   |
| 43600 Machinery & Equipment                 | 1,353            | 1,770            | 6,000            | 6,000            | 107,500          | 107,500           | 107,500           |
| 43602 Computer Equipment/Software           | -                | -                | 20,500           | 20,000           | 5,000            | 5,000             | 5,000             |
| 43611 Dumpsters                             | 14,481           | -                | -                | -                | -                | -                 | -                 |
| 43639 Loader & Attachments                  | -                | -                | -                | -                | 175,000          | 175,000           | 175,000           |
| 43636 Cell #5 Engineer/Construction         | -                | -                | 1,083,100        | 1,082,976        | -                | -                 | -                 |
| 43663 Radio Equipment                       | -                | 4,570            | -                | -                | -                | -                 | -                 |
| 43431 Air Assessment                        | -                | -                | -                | -                | 30,000           | 30,000            | 30,000            |
| 43900 Improv. Other Than Buildings          | -                | 8,998            | -                | -                | -                | -                 | -                 |
| 43906 Gas Utilization Project               | 10,072           | -                | -                | -                | 45,000           | 45,000            | 45,000            |
| 43958 Landfill Cell Engineer/Const.         | 424              | -                | -                | -                | -                | -                 | -                 |
| 43905 Permit Renewal Plan Update            | -                | 4,045            | -                | -                | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                 | <b>26,330</b>    | <b>19,383</b>    | <b>1,109,600</b> | <b>1,108,976</b> | <b>362,500</b>   | <b>362,500</b>    | <b>362,500</b>    |
| <b>450 OTHER EXPENDITURES</b>               |                  |                  |                  |                  |                  |                   |                   |
| 45400 Remittance of Revenue                 | 44,962           | 39,453           | 47,000           | 41,806           | 45,000           | 45,000            | 45,000            |
| 45700 Depreciation Expense                  | 434,282          | 461,241          | -                | -                | -                | -                 | -                 |
| 45702 Landfill closure/Post Closure Expense | 48,967           | 98,885           | 60,000           | 50,000           | 50,000           | 50,000            | 50,000            |
| 45711 Other Post Employment Benefits        | 2,911            | 4,845            | -                | -                | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>             | <b>531,122</b>   | <b>604,424</b>   | <b>107,000</b>   | <b>91,806</b>    | <b>95,000</b>    | <b>95,000</b>     | <b>95,000</b>     |
| <b>TOTAL BUDGET - SOLID WASTE DISPOSAL</b>  | <b>1,316,178</b> | <b>1,357,950</b> | <b>2,037,900</b> | <b>1,984,209</b> | <b>1,293,210</b> | <b>1,293,210</b>  | <b>1,293,210</b>  |

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

|   | <b>ACTUAL<br/>FY 11</b> | <b>ACTUAL<br/>FY 12</b> | <b>BUDGET<br/>FY 13</b> | <b>TOTAL<br/>FY 13</b> | <b>REQUEST<br/>FY 14</b> | <b>MAYOR'S<br/>BUDGET</b> | <b>APPROVED<br/>FY 14</b> |
|---|-------------------------|-------------------------|-------------------------|------------------------|--------------------------|---------------------------|---------------------------|
| <b>410 PERSONAL SERVICES</b>                |                         |                         |                         |                        |                          |                           |                           |
| 41100 Supervision Salary                    | 29,157                  | 29,918                  | 31,450                  | 34,614                 | 36,000                   | 36,000                    | 36,000                    |
| 41101 Clerical & Oper Salary                | 105,678                 | 117,820                 | 136,700                 | 132,871                | 145,140                  | 145,140                   | 145,140                   |
| 41102 Temporary Salaries                    | 2,363                   | 2,320                   | 3,000                   | 2,976                  | 3,000                    | 3,000                     | 3,000                     |
| 41109 Overtime Pay                          | 11,100                  | 9,818                   | 12,150                  | 9,745                  | 12,950                   | 12,950                    | 12,950                    |
| 41200 OASI-Employer Contributions           | 10,510                  | 11,045                  | 13,300                  | 12,275                 | 14,250                   | 14,250                    | 14,250                    |
| 41300 Retirement                            | 8,620                   | 9,075                   | 10,800                  | 10,186                 | 11,650                   | 11,650                    | 11,650                    |
| 41400 Worker's Comp Insurance               | 5,842                   | 5,509                   | 10,000                  | 6,458                  | 8,000                    | 8,000                     | 8,000                     |
| 41500 Group Health Insurance                | 21,991                  | 25,784                  | 30,000                  | 27,332                 | 31,000                   | 31,000                    | 31,000                    |
| <b>TOTAL PERSONAL SERVICES</b>              | <b>195,261</b>          | <b>211,289</b>          | <b>247,400</b>          | <b>236,457</b>         | <b>261,990</b>           | <b>261,990</b>            | <b>261,990</b>            |
| <b>420 OTHER CURRENT EXPENDITURES</b>       |                         |                         |                         |                        |                          |                           |                           |
| 42104 Insurance Premiums                    | 6,006                   | 5,867                   | 5,950                   | 4,759                  | 3,850                    | 3,850                     | 3,850                     |
| 42207 Professional Fees                     | 48,547                  | 48,749                  | 12,000                  | 99                     | 2,000                    | 2,000                     | 2,000                     |
| 42220 Drug/Alcohol Testing                  | 55                      | -                       | 200                     | 200                    | 200                      | 200                       | 200                       |
| 42221 E-waste Program                       | 15,890                  | 20,538                  | 18,000                  | 21,000                 | 25,000                   | 25,000                    | 25,000                    |
| 42501 Equipment Maintenance                 | 12,257                  | 12,499                  | 13,000                  | 13,000                 | 15,000                   | 15,000                    | 15,000                    |
| 42603 Motor Fuel & Lubricants               | 30,412                  | 36,672                  | 34,000                  | 32,129                 | 38,000                   | 38,000                    | 38,000                    |
| 42607 Education & Rec Supplies              | 5,956                   | 5,725                   | 7,000                   | 7,000                  | 7,000                    | 7,000                     | 7,000                     |
| 42612 Food                                  | 116                     | 101                     | 100                     | 100                    | 100                      | 100                       | 100                       |
| 42618 Postage                               | -                       | 8,013                   | 4,000                   | 4,000                  | 4,000                    | 4,000                     | 4,000                     |
| 42627 Safety Supplies                       | 700                     | 875                     | 600                     | 600                    | 600                      | 600                       | 600                       |
| 42805 Phone-Monthly Service                 | 96                      | 96                      | 100                     | 100                    | 100                      | 100                       | 100                       |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b>     | <b>120,035</b>          | <b>139,135</b>          | <b>94,950</b>           | <b>82,987</b>          | <b>95,850</b>            | <b>95,850</b>             | <b>95,850</b>             |
| <b>430 CAPITAL OUTLAY</b>                   |                         |                         |                         |                        |                          |                           |                           |
| 43611 Dumpsters/Carts                       | 16,861                  | 2,040                   | 15,600                  | 7,847                  | -                        | -                         | -                         |
| 43682 Recycling Containers                  | -                       | 14,987                  | 457,100                 | 38,582                 | 13,000                   | 13,000                    | 13,000                    |
| 43900 Improv. Other than Buildings          | -                       | -                       | -                       | -                      | 105,000                  | 105,000                   | 105,000                   |
| 43808 Refuse Truck                          | -                       | -                       | 251,000                 | 217,954                | -                        | -                         | -                         |
| 43998 Tire Recycling                        | 50,357                  | -                       | -                       | -                      | -                        | -                         | -                         |
| <b>TOTAL CAPITAL OUTLAY</b>                 | <b>67,218</b>           | <b>17,027</b>           | <b>723,700</b>          | <b>264,383</b>         | <b>118,000</b>           | <b>118,000</b>            | <b>118,000</b>            |
| <b>TOTAL BUDGET - SOLID WASTE RECYCLING</b> | <b>382,514</b>          | <b>367,451</b>          | <b>1,066,050</b>        | <b>583,827</b>         | <b>475,840</b>           | <b>475,840</b>            | <b>475,840</b>            |

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

|   | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|---|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>410 PERSONAL SERVICES</b>            |                 |                 |                 |                |                  |                   |                   |
| 41100 Supervision Salary                | 53,818          | 52,650          | 55,300          | 56,339         | 58,700           | 58,700            | 58,700            |
| 41101 Clerical & Oper Salary            | 76,026          | 76,354          | 79,150          | 83,862         | 86,500           | 86,500            | 86,500            |
| 41102 Temporary Salaries                | 24,698          | 25,373          | 29,650          | 19,707         | 28,100           | 28,100            | 28,100            |
| 41109 Overtime Pay                      | 5,464           | 4,519           | 4,400           | 4,054          | 4,650            | 4,650             | 4,650             |
| 41200 OASI-Employer Contributions       | 10,880          | 10,971          | 11,700          | 11,401         | 12,400           | 12,400            | 12,400            |
| 41300 Retirement and Pensions           | 8,847           | 8,907           | 9,200           | 9,897          | 10,000           | 10,000            | 10,000            |
| 41400 Worker's Comp Insurance           | 3,024           | 2,905           | 3,500           | 2,927          | 3,700            | 3,700             | 3,700             |
| 41500 Group Health Insurance            | 27,143          | 29,482          | 30,100          | 28,391         | 31,000           | 31,000            | 31,000            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>209,900</b>  | <b>211,161</b>  | <b>223,000</b>  | <b>216,578</b> | <b>235,050</b>   | <b>235,050</b>    | <b>235,050</b>    |
| <b>420 OTHER CURRENT EXPENDITURES</b>   |                 |                 |                 |                |                  |                   |                   |
| 42104 Insurance Premiums                | 25,395          | 27,922          | 23,070          | 27,133         | 27,150           | 27,150            | 27,150            |
| 42203 Expert & Consultant Svc           | 14,980          | 13,511          | 15,000          | 15,000         | 15,000           | 15,000            | 15,000            |
| 42300 Publication and Recording Fee     | 1,695           | 3,325           | 700             | 1,415          | 1,500            | 1,500             | 1,500             |
| 42400 Rent-Machinery & Equip            | 799             | -               | 1,000           | 1,000          | 1,000            | 1,000             | 1,000             |
| 42501 Equip Maintenance                 | 15,526          | 13,451          | 7,000           | 9,320          | 8,000            | 8,000             | 8,000             |
| 42502 Bldg Maintenance                  | 13,117          | 10,816          | 12,000          | 9,261          | 12,000           | 12,000            | 12,000            |
| 42504 Maintenance to Other              | 209             | 858             | 3,000           | 2,368          | 3,000            | 3,000             | 3,000             |
| 42509 Seal Coating/Crack Sealing        | 5,000           | 11,059          | 12,000          | 11,000         | 12,000           | 12,000            | 12,000            |
| 42520 Deicing Sand                      | 957             | 733             | 1,500           | 2,005          | 1,500            | 1,500             | 1,500             |
| 42600 Office Supplies                   | 398             | 835             | 200             | 313            | 350              | 350               | 350               |
| 42601 Cleaning Supplies                 | 323             | 390             | 500             | 481            | 500              | 500               | 500               |
| 42603 Motor Fuel and Lubricants         | 37,505          | 18,189          | 26,000          | 24,888         | 25,000           | 25,000            | 25,000            |
| 42604 Parts for Equipment               | 967             | 618             | 6,000           | 5,292          | 6,000            | 6,000             | 6,000             |
| 42607 Education & Rec Supplies          | 7,000           | 7,025           | 10,000          | 8,800          | 10,000           | 10,000            | 10,000            |
| 42610 Clothing and Materials            | 89              | 1,658           | 1,200           | 500            | 1,200            | 1,200             | 1,200             |
| 42613 Small Tools                       | 137             | 240             | 1,000           | 701            | 1,000            | 1,000             | 1,000             |
| 42617 Cleaning Service                  | 2,602           | 2,657           | 1,500           | 1,466          | 1,500            | 1,500             | 1,500             |
| 42618 Postage                           | 183             | 468             | 150             | 130            | 150              | 150               | 150               |
| 42619 Chem, Drub & Lab Sup              | 1,895           | 2,710           | 1,500           | 2,237          | 1,800            | 1,800             | 1,800             |
| 42620 Other Supplies                    | 2,060           | 120             | 800             | 752            | 500              | 500               | 500               |
| 42623 Computer Supplies & Software      | 100             | 256             | 300             | 250            | 300              | 300               | 300               |
| 42627 Safety Supplies                   | 1,852           | 4,261           | 400             | 661            | 500              | 500               | 500               |
| 42701 Travel Exp Personnel              | 239             | 4,016           | 250             | 392            | 500              | 500               | 500               |
| 42702 Subsc & Membership                | 452             | 300             | 400             | 855            | 500              | 500               | 500               |
| 42703 Professional Workshops            | 276             | 100             | 2,000           | 2,060          | 2,000            | 2,000             | 2,000             |
| 42801 Natural Gas                       | 14,915          | 10,269          | 23,000          | 22,212         | 23,000           | 23,000            | 23,000            |
| 42802 Electricity                       | 24,583          | 23,360          | 25,000          | 25,194         | 25,750           | 25,750            | 25,750            |
| 42803 Water                             | 352             | 365             | 400             | 449            | 500              | 500               | 500               |
| 42804 Sewer                             | 516             | 516             | 550             | 558            | 550              | 550               | 550               |
| 42805 Phone-Monthly Service             | 2,357           | 2,342           | 3,700           | 3,401          | 3,700            | 3,700             | 3,700             |
| <b>TOTAL OTHER CURRENT EXPENDITURES</b> | <b>176,479</b>  | <b>162,370</b>  | <b>180,120</b>  | <b>180,094</b> | <b>186,450</b>   | <b>186,450</b>    | <b>186,450</b>    |
| <b>430 CAPITAL OUTLAY</b>               |                 |                 |                 |                |                  |                   |                   |
| 43201 Improvements to Buildings         | 7,704           | 60,579          | 25,000          | 25,000         | -                | -                 | -                 |
| 43814 Truck - De-icing                  | -               | -               | -               | -              | 220,000          | 220,000           | 220,000           |
| 43601 Mower                             | 7,958           | -               | 15,000          | 15,350         | -                | -                 | -                 |
| 43800 Vehicle                           | 5,120           | -               | -               | -              | -                | -                 | -                 |
| 43830 Broom Attachment                  | -               | 3,507           | -               | -              | -                | -                 | -                 |
| 43900 Improvements Other Than Bldg      | 1,252           | 12,673          | -               | -              | 180,000          | 180,000           | 180,000           |
| 43922 Airport Study                     | 1,130           | -               | -               | -              | 30,000           | 30,000            | 30,000            |
| 43600 Truck Tires                       | -               | -               | 15,000          | -              | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>23,164</b>   | <b>76,759</b>   | <b>55,000</b>   | <b>40,350</b>  | <b>430,000</b>   | <b>430,000</b>    | <b>430,000</b>    |
| <b>450 OTHER EXPENDITURES</b>           |                 |                 |                 |                |                  |                   |                   |
| 45700 Depreciation Expense              | 356,020         | 347,023         | -               | -              | -                | -                 | -                 |
| 45711 Other Post Employment Benefits    | 1,298           | 881             | -               | -              | -                | -                 | -                 |
| <b>TOTAL OTHER EXPENDITURES</b>         | <b>357,318</b>  | <b>347,904</b>  | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          |
| <b>TOTAL BUDGET - AIRPORT</b>           | <b>766,861</b>  | <b>798,194</b>  | <b>458,120</b>  | <b>437,022</b> | <b>851,500</b>   | <b>851,500</b>    | <b>851,500</b>    |

606 ENTERPRISE FUND  
 430 PUBLIC WORKS  
 435.03 AIRPORT IMPROVEMENT PROJECT

|  | ACTUAL<br>FY 11 | ACTUAL<br>FY 12 | BUDGET<br>FY 13 | TOTAL<br>FY 13 | REQUEST<br>FY 14 | MAYOR'S<br>BUDGET | APPROVED<br>FY 14 |
|--|-----------------|-----------------|-----------------|----------------|------------------|-------------------|-------------------|
| <b>430 CAPITAL OUTLAY</b>                  |                 |                 |                 |                |                  |                   |                   |
| 43813 ARFF Truck                           | -               | -               | -               | -              | 750,000          | 750,000           | 750,000           |
| 43832 Front End Loader                     | -               | -               | -               | 716,780        | -                | -                 | -                 |
| 43904 Project A & E                        | -               | 33,516          | -               | 32,296         | -                | -                 | -                 |
| 43905 Project Construction                 | -               | 3,695           | -               | (65,726)       | -                | -                 | -                 |
| 43922 Airport Study                        | -               | -               | 100,000         | 99,456         | -                | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                | -               | 37,211          | 100,000         | 782,806        | 750,000          | 750,000           | 750,000           |
| <b>TOTAL BUDGET - AIRPORT IMPROVEMENTS</b> | -               | 37,211          | 100,000         | 782,806        | 750,000          | 750,000           | 750,000           |