

# City of Delta, Colorado

## 2013 Budget



# CITY OF DELTA

2013

## BUDGET DOCUMENT

### ACKNOWLEDGMENTS:

The preparation of the 2013 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

ED SISSON, Mayor

MARY COOPER, Mayor Pro Tem

BILL RALEY, Council Member

RAY PENICK, Council Member

ROBERT JURCA, Council Member

# City of Delta, Colorado 2013 Budget

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October 24<sup>th</sup>, 2012

Dear City Council and Citizens of Delta:

The Administration of the City of Delta respectfully submits the proposed budget for the fiscal year 2013. Through many hours of meetings and work sessions the City Council directed staff to compile this budget to reflect the Council's ongoing strategic initiatives.

As a flexible working document, the 2013 budget reflects a conservative budget approach. The budget reflects local economic conditions by projecting for little growth in revenues for 2013. This budget represents the City's ongoing commitment to provide high quality excellence with services and infrastructure to you, the citizen taxpayer, in the most cost efficient manner.

The table below summaries all the revenues and expenditures by fund classification compared to the previous year amount.

<b>Revenues By Fund</b>	<b>Estimated 2012</b>	<b>Budget 2013</b>	<b>% Change</b>
General	5,052,414	4,581,896	-9.31%
Conservation Trust	82,236	82,250	0.02%
Recreation Center	2,239,354	2,356,020	5.21%
C.W.C.I.	2,068,374	2,846,090	37.60%
M.L.&P.	5,705,099	5,337,660	-6.44%
Sewer	1,263,936	1,278,300	1.14%

<b>Revenues Continued By Fund</b>	<b>Estimated 2012</b>	<b>Budget 2013</b>	<b>% Change</b>
Water	1,859,336	1,829,750	-1.59%
Refuse	724,900	628,700	-13.27%
Golf	950,600	885,100	-6.89%
Perpetual Care	4,480	3,500	-21.88%
Internal Service	1,021,401	1,054,490	3.24%
Employee's Dental	48,953	48,953	0.00%
Capital Project	85,652	6,101,934	7024.10%
Debt Service	1,779,305	1,779,305	0.00%
Total Revenues =	22,886,040	28,813,948	25.90%

<b>Expenditures By Fund</b>	<b>Estimated 2012</b>	<b>Budget 2013</b>	<b>% Change</b>
General	4,948,238	5,145,951	4.00%
Conservation Trust	52,374	142,000	171.13%
Recreation Center	2,294,444	4,538,715	97.81%
C.W.C.I.	2,065,186	5,047,480	144.41%
M.L.&P.	7,340,624	7,245,947	-1.29%
Sewer	2,049,103	1,894,743	-7.53%
Water	1,854,077	1,963,513	5.90%
Refuse	592,874	648,716	9.42%

<b>Expenditures By Fund</b>	<b>Estimated 2012</b>	<b>Budget 2013</b>	<b>% Change</b>
Golf	885,248	904,751	2.20%
Perpetual Care	500	1,000	100.00%
Internal Service	1,188,151	1,481,139	24.66%
Employee's Dental	49,775	49,800	0.05%
Capital Project	1,171,428	22,823,319	1848.33%
Debt Service	1,779,305	1,779,105	-0.01%
Total Expenditures =	26,271,327	53,666,179	104.28%

Significant items to note in the budget for 2013 include:

- The construction of the Alternate Truck Route project will continue through 2013.

- Construction will finally finish on the Delta County Transmission project this year and provide added electrical capacity and greater reliability for our consumers. The Municipal Light and Power Fund will continue to fund acquisition of facilities within the City limits that are served by Delta Montrose Electric Association. These added customers allow us to continue to keep our rates low.

- Work will continue at the Wastewater Treatment Plant with replacement of the original backup generator, new heating/ventilation/air conditioning units, and repair to the asphalt pad used for mixing compost. This is the final year of a multiyear improvement plan at the plant. Staff is hoping for grant funds to help offset some of the cost of these improvements. The Sewer Fund will also pay for improvements to the overall system by identifying areas of groundwater inflow and repairing those areas.

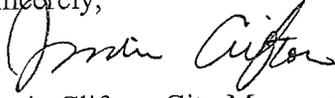
- The Water Fund will pay for upgrades to aging water infrastructure in the area of Ute Street. Work will include a new waterline under the Union Pacific railroad and replacement of the old steel 12" diameter feed line into North Delta.

- Bill Heddles Recreation Center is planning a 6,000 square foot expansion of the Aquatic area in 2013. This expansion will be for warm water experiences along with a "Lazy River" which can be used for therapy walking or floating on a tube for fun. There will be Arthritis Foundation approved classes, as well as many new fun classes.

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes along the way.

The Administration respectfully submits this 2013 budget for review, consideration and implementation.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin Clifton". The signature is written in a cursive style with a large initial "J" and "C".

Justin Clifton, City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2013	2014	2015	2016	2017	FUND/DIV
<b>GENERAL FUND</b>						
TECHNICAL ENERGY AUDIT	80,000					02-18
<b>TOTAL</b>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>PARKS</b>						
MOUNTAIN VIEW PARK:						
IRRIGATION	2,500	2,500				15-25
PARKING LOT			2,500		5,000	15-25
CLELAND PARK:						
TENNIS COURTS	10,000	10,000	10,000	10,000	10,000	15-27
CONFLUENCE PARK:						
IRRIGATION				6,000	6,000	15-29
SKATE PARK			5,000			15-29
TRAIL	10,500	15,000	15,000	15,000	15,000	15-29
CONCRETE SHELTER	9,000					15-29
RESTROOMS WEST SIDE			20,000			15-29
H-38 ROAD	8,000					15-29
HORSE ARENA:						
UPGRADES	3,000	5,000	2,500		2,500	15-31
COTTONWOOD PARK						
UPGRADES	5,000	2,500	2,500	2,500		15-32
PARKS DEVELOPMENT - GENERAL:						
CENNTENNIAL UPGRADE	25,000	1,000				15-60
TREE PROGRAM	1,500	1,500				15-60
GARNET MESA DITCH	3,500	14,000	3,500	5,000	5,000	15-60
VISTOR CENTER						
DEVELOPMENT	49,000	5,000	5,000			15-62
RIVER PROPERTY						
DEVELOPMENT	15,000	15,000	10,000	25,000	25,000	15-65
<b>TOTAL</b>	<u>142,000</u>	<u>71,500</u>	<u>76,000</u>	<u>63,500</u>	<u>68,500</u>	

**FIVE YEAR CAPITAL PLAN SUMMARY**

<b>FUND/PROJECT</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>FUND/DIV</b>
<b>RECREATION CENTER</b>						
GUARD CHAIR	10,000					18-50
SOCCER GOALS	4,000					18-52
TREADMILLS & EQUIPMENT	30,000	30,000	20,000			18-53
HIGH LIFT			12,000			18-64
ACHERY BUILDING/AUXILIARY GYM			500,000			18-64
HVAC WEIGHT ROOM				15,000		18-64
FITNESS EXPANSION - MUTI ROOM	300,000					18-64
BLEACHERS		4,500				18-64
GYM FLOOR		100,000				18-64
MAINTENANCE CLOSET GYM		50,000				18-64
POOL EXPANSION/CHANGING ROOM	2,222,000					18-64
KITCHEN REMODEL		60,000				18-64
REC TRAC ON-LINE SYSTEM	18,000					18-65
<b>TOTAL</b>	<b>2,584,000</b>	<b>244,500</b>	<b>532,000</b>	<b>15,000</b>	<b>0</b>	
<b>CITY WIDE IMPROVEMENTS</b>						
SIDEWALK PROGRAM	20,000	20,000	20,000	20,000	20,000	19-25
MURALS	10,000	1,500				19-32
ADA COMPLIANCE	2,600	2,600	2,600	2,600	2,600	19-36
PROPERTY ACQUISITION	466,000					19-37
STREET REPAIRS & REPLACEMENT	400,000	400,000	400,000	400,000	400,000	19-48
STORM WATER SYSTEM	400,000	75,000	75,000	75,000	75,000	19-68
<b>TOTAL</b>	<b>1,298,600</b>	<b>499,100</b>	<b>497,600</b>	<b>497,600</b>	<b>497,600</b>	
<b>ELECTRICAL</b>						
SUB-STATION REBUILD	40,000	20,000	20,000	20,000	20,000	41-35
DELTA COUNTY TRANS PROJECT	700,000					41-36
SYSTEM REBUILDS	30,000	200,000	125,000	125,000	125,000	41-40
STREET LIGHTING	5,000	5,000	5,000	5,000	5,000	41-41
DMEA ACQUISITIONS	600,000					41-45
IMPROVEMENTS	40,000	5,000				41-53
BUILDING		100,000				41-55
IMPROVEMENTS TO 46 KV	50,000	20,000				41-55
EQUIPMENT	10,000	6,000				41-55
<b>TOTAL</b>	<b>1,475,000</b>	<b>356,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2013	2014	2015	2016	2017	FUND/DIV
<b>SEWER</b>						
SLIPLINE	120,000	160,200				42-33
PLANT EXPANSION	500,000					42-38
TOTAL	620,000	160,200	0	0	0	
<b>WATER</b>						
TRI-COUNTY TAPS	120,000	122,400	120,000	120,000	120,000	45-46
EXTENSIONS	150,000	100,000	31,000	31,000	31,000	45-50
TOTAL	270,000	222,400	151,000	151,000	151,000	
<b>INTERNAL SERVICE</b>						
SHOP IMPROVEMENTS	100,000	100,000				71-62
INTEGRATED MGT. INFO.	16,000	5,000	5,000	5,000	5,000	71-70
EQUIPMENT	214,600	56,000				71-70
VEHICLES	324,500	166,000				71-70
TOTAL	655,100	327,000	5,000	5,000	5,000	
<b>CAPITAL PROJECT</b>						
TRUCK ROUTE	22,823,319	28,794				80-19
TOTAL	22,823,319	28,794	0	0	0	

Resolution # \_\_\_\_, 2012

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2013, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2013

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 6, 2012, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2013.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Resolution #\_\_\_\_, 2012

A RESOLUTION LEVYING GENERAL  
PROPERTY TAXES FOR THE YEAR OF 2012  
TO HELP DEFRAY THE COSTS OF  
GOVERNMENT OF THE CITY OF DELTA,  
COLORADO, FOR THE 2013 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2012 budget for general operating expenses is \$0.00; and

WHEREAS, the 2012 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$80,346,400.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

**Section 1.** That for the purpose of meeting all general operating expenses of the City of Delta during the 2013 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2012.

**Section 2.** That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Council Bill # \_\_\_\_\_, 2012

Ordinance # \_\_\_\_\_, 2012

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE CITY OF DELTA, COLORADO, FOR THE 2013 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 6, 2012; and

WHEREAS, the City Council has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

**Section 1.** That the following sums are hereby appropriated from the revenue of each fund, to each fund, as follows:

General Fund	\$ 5,145,951
Conservation Trust Fund	142,000
Recreation Center Fund	4,538,715
City-Wide Capital Improvements Fund	5,047,480
Municipal Light and Power Fund	7,245,947
Sewer Fund	1,894,743
Water Fund	1,963,513
Refuse Fund	648,716
Golf Course Fund	904,751
Internal Service Fund	1,481,139
Employees' Dental Insurance Fund	49,800
Capital Project Fund	22,823,319
Debt Service Fund	1,779,105
Perpetual Care Fund	1,000

ADOPTED on first reading and ordered published this \_\_\_\_  
day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

ADOPTED on second and final reading and ordered published  
this \_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

# General Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>1,385,624</u>	<u>1,489,800</u>	<u>925,746</u>
Revenues:			
Taxes	2,183,511	2,179,348	2,203,299
Licenses & Permits	76,190	54,200	54,200
Intergovernmental	1,036,270	748,448	706,000
Charges for Services	34,360	43,650	43,650
Fine & Forfeitures	102,500	127,500	127,500
Miscellaneous	119,583	53,750	53,750
Accounting & Administrative	425,000	425,000	425,000
Other Financing Sources	1,075,000	950,000	850,000
Total Revenue =	<u>5,052,414</u>	<u>4,581,896</u>	<u>4,463,399</u>
Expenditures:			
Personnel	3,488,223	3,585,331	3,642,631
Charges & Services	1,434,015	1,460,420	1,411,742
Capital Outlay	26,000	100,200	5,000
Total Expenditures =	<u>4,948,238</u>	<u>5,145,951</u>	<u>5,059,373</u>
Fund Balance	1,489,800	925,746	329,771
Required Reserve	315,000	315,000	315,000

**General Fund - 02**

**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Taxes</b>					
61310	Sales Tax	1,516,030	1,537,000	1,552,370	1,567,894
61320	Use Tax	25,862	21,374	15,000	15,000
61410	Cigarette Tax	27,289	31,000	31,000	31,000
61510	Franchise Tax - Cable TV	36,122	34,000	34,000	34,000
61520	Franchise Tax - Natural Gas	97,024	86,000	86,000	90,000
61530	Franchise Tax - Equivalentents	439,312	457,137	443,978	448,405
61540	Occupation Tax	18,126	17,000	17,000	17,000
	Subtotal Taxes	<u>2,159,765</u>	<u>2,183,511</u>	<u>2,179,348</u>	<u>2,203,299</u>
<b>Licenses &amp; Permits</b>					
62110	Liquor Licenses	3,345	3,700	3,700	3,700
62120	Other Business Licenses	13,525	12,500	12,500	12,500
62220	Building Permits	62,165	45,000	25,000	25,000
62230	Burial Permits	15,050	14,600	12,500	12,500
62240	Animal Licenses	365	390	500	500
	Subtotal Licenses & Permits	<u>94,450</u>	<u>76,190</u>	<u>54,200</u>	<u>54,200</u>
<b>Intergovernmental Revenues</b>					
63330	Other State Grants	36,290	31,650	46,973	
63331	Federal Grants		175,000		
63332	Delta County	10,000			
63410	Highway Users Tax	318,829	324,203	305,475	310,000
63420	Motor Vehicle Registration	33,315	32,000	32,000	32,000
63460	Severance Tax	101,157	130,255	100,000	100,000
63470	Mineral Leasing Apportionment	268,036	303,272	225,000	225,000
63510	Road & Bridge	40,002	39,890	39,000	39,000
	Subtotal Intergov. Revenues	<u>807,629</u>	<u>1,036,270</u>	<u>748,448</u>	<u>706,000</u>
<b>Charges For Services</b>					
64120	Zoning & Subdivision Fees	1,450	1,610	1,000	1,000
64150	Plan Checking Fee	25,690	15,000	8,000	8,000
64490	Other Charges for Services	16,346	1,500	1,500	1,500
64491	Vehicle Inspection Fees	175	155	150	150
64494	Abatement		4,799	25,000	25,000
64510	Animal Control & Shelter Fees	5,025	4,576	3,000	3,000
64520	Cemetery Lots	7,350	6,720	5,000	5,000
	Subtotal Charges For Services	<u>56,036</u>	<u>34,360</u>	<u>43,650</u>	<u>43,650</u>
<b>Fines &amp; Forfeitures</b>					
65110	Court Fines & Forfeits	152,351	100,000	125,000	125,000
65300	Drug Seizure Forfeits	3,785	2,500	2,500	2,500
	Subtotal Fines & Forfeitures	<u>156,136</u>	<u>102,500</u>	<u>127,500</u>	<u>127,500</u>

**General Fund - 02**

**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Miscellaneous Revenues</b>					
66240	Horse Arena Rental	4,193	3,500	4,000	4,000
66270	Parks Rental	5,050	5,000	5,000	5,000
66460	Donations	1,125	150	500	500
66462	Donations - Animal Control	115	605		
66475	Culture	7,247	5,313	5,000	5,000
64140	Phone, Fax & Copies	87	50	50	50
66521	Payment I.L.O.P.	91,109			
66570	Other Revenues	110,411	95,415	30,000	30,000
66572	Delta Senior Center-Utilities	7,800	7,800	7,800	7,800
	Subtotal Misc. Revenues	<u>227,137</u>	<u>117,833</u>	<u>52,350</u>	<u>52,350</u>
<b>Accounting and Administrative Charges</b>					
64720	Accounting and Administrative	425,000	425,000	425,000	425,000
	Subtotal Accounting and Admin.	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>
<b>Income from Investments</b>					
66110	Interest on Investments	1,379	1,750	1,400	1,400
	Sub. Income from Investments	<u>1,379</u>	<u>1,750</u>	<u>1,400</u>	<u>1,400</u>
<b>Other Financing Sources</b>					
67719	Transfer From C. W. C. I. Fund	350,000	350,000	300,000	300,000
67741	Transfer From M.L. & P. Fund	675,000	625,000	500,000	400,000
67747	Transfer From Refuse Fund	170,500	100,000	150,000	150,000
	Subtotal Other Financing Sources	<u>1,195,500</u>	<u>1,075,000</u>	<u>950,000</u>	<u>850,000</u>
<b>Total - General Fund</b>		<u><u>5,123,032</u></u>	<u><u>5,052,414</u></u>	<u><u>4,581,896</u></u>	<u><u>4,463,399</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>01 - City Council</b>					
11200	Compensation	6,350	6,600	6,600	6,600
14100	Social Security & Medicare	486	505	505	505
15100	Group Insurance	1,572	1,659	1,244	1,244
15300	Worker's Compensation	392	459	488	503
	Subtotal Personnel	<u>8,800</u>	<u>9,223</u>	<u>8,837</u>	<u>8,852</u>
22100	Operating Materials & Supplies	2,023	631	500	500
31100	Liability Insurance	686	700	700	700
32200	Advertising & Legal Notices	450		828	828
33100	Travel, Education & Training	3,766	3,264	3,000	3,000
33600	Dues, Memberships & Subscriptions	13,352	13,556	13,600	13,600
33700	Public Relations	4,058	3,500	3,500	3,500
38400	Donations & Contributions	5,960	5,870	4,720	4,720
38450	Contributions To Other Agencies	19,556	22,770	18,430	18,430
38500	IT	294	336	336	336
38710	Other Expenses		1,378		
	Subtotal Charges & Services	<u>50,145</u>	<u>52,005</u>	<u>45,614</u>	<u>45,614</u>
	<b>Total - City Council</b>	<u><u>58,945</u></u>	<u><u>61,228</u></u>	<u><u>54,451</u></u>	<u><u>54,466</u></u>
<b>02 - Boards &amp; Committees</b>					
38755	Planning Commission	1,124	500	500	500
38768	Historic Preservation	352	100	100	100
38769	City Committee		500	500	500
38770	Safety Committee		750	750	750
38771	Citizen Financial Task Force			20,000	
38772	Community/Downtown Revitalization		6,503		
	Subtotal Charges & Services	<u>1,476</u>	<u>8,353</u>	<u>21,850</u>	<u>1,850</u>
	<b>Total - Boards &amp; Committees</b>	<u><u>1,476</u></u>	<u><u>8,353</u></u>	<u><u>21,850</u></u>	<u><u>1,850</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>04 - City Clerk</b>					
12100	Salaries	32,677	40,165	43,026	43,887
12200	Part-Time Salaries	15,371			
14100	Social Security & Medicare	3,483	3,073	3,291	3,357
14200	Pension Contributions	1,387	2,008	2,151	2,194
15100	Group Insurance	16,828	15,200	14,409	14,409
15300	Worker's Compensation	120	140	149	153
	Subtotal Personnel	<u>69,866</u>	<u>60,586</u>	<u>63,026</u>	<u>64,001</u>
22100	Operating Materials & Supplies	90	200	200	200
31100	Liability Insurance	408	416	492	492
31300	Maintenance agreement	499	525	525	525
31800	Filing & Recording Fees	195	150	150	150
33100	Travel, Education & Training	1,527	100	100	100
33600	Dues, Memberships & Subscriptions	135	445	425	425
34100	Telephone	481	486	486	486
38500	IT	73	85	85	85
	Subtotal Charges & Services	<u>3,408</u>	<u>2,407</u>	<u>2,463</u>	<u>2,463</u>
	<b>Total - City Clerk</b>	<u><u>73,274</u></u>	<u><u>62,993</u></u>	<u><u>65,489</u></u>	<u><u>66,464</u></u>
<b>05 - Municipal Court</b>					
12100	Salaries	34,458	18,098	21,163	21,586
12200	Part-Time Salaries	421	22,976	22,999	23,459
14100	Social Security & Medicare	2,606	3,142	3,378	3,446
14200	Pension Contributions	443	905	1,058	1,079
15100	Group Insurance	5,635	10,341	10,760	10,760
15300	Worker's Compensation	44	51	54	56
	Subtotal Personnel	<u>43,607</u>	<u>55,513</u>	<u>59,412</u>	<u>60,386</u>

**General Fund - 02**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
22100	Operating Materials & Supplies	1,198	1,543	1,400	1,400
31100	Liability Insurance	48	49	58	58
31300	Maintenance Agreement	500	500	500	500
31600	Professional Services	240	150	500	500
33100	Travel, Education & Training	946	774	1,000	1,000
33600	Dues, Memberships & Subscriptions	20	80	80	80
36500	Medical Services	69	70	70	70
38500	IT	62	72	72	72
	Subtotal Charges & Services	<u>3,083</u>	<u>3,238</u>	<u>3,680</u>	<u>3,680</u>
	<b>Total - Municipal Court</b>	<u><u>46,690</u></u>	<u><u>58,751</u></u>	<u><u>63,092</u></u>	<u><u>64,066</u></u>
<b>06 - Administration</b>					
12100	Salaries	181,340	192,460	153,142	156,205
12400	Housing Allowance	4,063	3,738		
12500	Vehicle Allowance			4,800	4,800
12600	Cell Phone Stipend	1,141	1,034	1,120	1,120
14100	Social Security & Medicare	14,111	15,088	11,801	12,035
14200	Pension Contributions	11,101	9,623	9,228	9,413
15100	Group Insurance	24,604	29,878	26,511	26,511
15300	Worker's Compensation	215	251	268	276
	Subtotal Personnel	<u>236,575</u>	<u>252,072</u>	<u>206,870</u>	<u>210,360</u>
22100	Operating Materials & Supplies	6,802	4,400	4,900	4,900
31100	Liability Insurance	624	636	753	753
31600	Professional Services	6,470	16,129	3,000	3,000
32200	Advertising & Legal Notices	2,720	2,938	1,889	1,889
33100	Travel, Education & Training	4,772	2,044	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,791	2,200	2,200	2,200
34100	Telephone	1,929	3,100	3,100	3,100
35100	Vehicle & Equipment Usage	1,525	1,525		
35200	Future Vehicle & Eq Replacement	4,000	4,000		
38500	IT	673	840	840	840
38710	Other Expenses	1,520	3,864	200	200
	Subtotal Charges & Services	<u>33,826</u>	<u>41,676</u>	<u>21,882</u>	<u>21,882</u>
	<b>Total - Administration</b>	<u><u>270,401</u></u>	<u><u>293,748</u></u>	<u><u>228,752</u></u>	<u><u>232,242</u></u>

**General Fund - 02**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>07 - City Attorney</b>					
31600	Professional Services	26,617	15,500	18,000	18,000
	Subtotal Charges & Services	26,617	15,500	18,000	18,000
	<b>Total - City Attorney</b>	<u>26,617</u>	<u>15,500</u>	<u>18,000</u>	<u>18,000</u>
<b>08 - Elections</b>					
22100	Operating Materials & Supplies	5,009	4,801	6,500	
	Subtotal Charges & Services	5,009	4,801	6,500	0
	<b>Total - Elections</b>	<u>5,009</u>	<u>4,801</u>	<u>6,500</u>	<u>0</u>
<b>12 - Finance</b>					
12100	Salaries	277,749	283,067	292,505	298,355
14100	Social Security & Medicare	20,453	21,655	22,377	22,824
14200	Pension Contributions	13,113	14,153	14,625	14,918
15100	Group Insurance	62,279	56,259	42,657	42,657
15300	Worker's Compensation	261	305	324	334
	Subtotal Personnel	373,855	375,439	372,488	379,088
22100	Operating Materials & Supplies	6,110	8,800	8,800	8,800
31100	Liability Insurance	959	978	1,157	1,157
31300	Maintenance Agreement	3,795	4,500	4,500	4,500
31600	Professional Services		500	1,800	
32300	Printing	6,966	7,000	7,000	7,000
33100	Travel, Education & Training	831	2,500	2,500	2,500
33600	Dues, Memberships & Subscriptions	270	950	950	950
34100	Telephone	4,767	5,200	5,200	5,200
35200	Future Vehicle & Eq. Replacement		1,600	1,600	1,600
36200	Auditing Service	21,590	22,250	22,750	24,000
38100	Bank Charges	11,906	12,000	12,000	12,000
38500	IT	147	168	168	168
38710	Other Expenses	253	250	250	250
	Subtotal Charges & Services	57,594	66,696	68,675	68,125
	<b>Total - Finance</b>	<u>431,449</u>	<u>442,135</u>	<u>441,163</u>	<u>447,213</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>18 - General Government Buildings</b>					
12200	Part-Time Salaries	7,165	12,240	13,111	13,373
14100	Social Security & Medicare	548	936	1,003	1,023
15300	Worker's Compensation	701	820	872	898
	Subtotal Personnel	<u>8,414</u>	<u>13,996</u>	<u>14,986</u>	<u>15,294</u>
22100	Operating Materials & Supplies	6,907	6,500	6,500	6,500
31100	Liability Insurance	7,412	7,560	8,946	8,946
31600	Professional Services	7,325	3,791	4,000	4,000
34200	Natural Gas	10,169	9,818	10,000	10,000
34300	Electricity	25,627	25,300	25,300	25,300
34400	Trash Collections	2,438	2,526	2,526	2,526
34500	Water Service	1,672	1,700	1,700	1,700
34600	Sewer Service	1,516	1,516	1,516	1,516
35300	Repairs & Maintenance	24,958	20,000	15,000	15,000
	Subtotal Charges & Services	<u>88,024</u>	<u>78,711</u>	<u>75,488</u>	<u>75,488</u>
42100	Buildings & Improvements				
46200	Equipment		20,000	80,000	
	Subtotal Capital Outlay	<u>0</u>	<u>20,000</u>	<u>80,000</u>	<u>0</u>
	<b>Total - General Gov. Buildings</b>	<u><u>96,438</u></u>	<u><u>112,707</u></u>	<u><u>170,474</u></u>	<u><u>90,782</u></u>

**General Fund - 02**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>20 - Police</b>					
12100	Salaries	936,220	985,005	1,067,653	1,089,006
12200	Part-Time Salaries	12,288	11,710	15,222	15,526
12300	Other Compensation		7,665	7,665	7,818
12600	Cell Phone Stipend	1,141	1,034	1,120	1,120
13100	Overtime	112,658	50,000	50,000	50,000
14100	Social Security & Medicare	22,476	22,920	24,025	24,505
14200	Pension Contributions	86,176	92,943	100,917	102,935
15100	Group Insurance	243,601	268,695	260,830	260,830
15300	Worker's Compensation	20,645	24,175	25,710	26,481
15700	PD State Disability	21,780	22,721	24,718	25,273
	Subtotal Personnel	<u>1,456,985</u>	<u>1,486,868</u>	<u>1,577,860</u>	<u>1,603,495</u>
22100	Operating Materials & Supplies	38,851	29,000	38,775	35,000
22800	Uniforms & Protective Clothing	16,368	7,000	10,700	8,500
31100	Liability Insurance	15,976	16,295	19,283	19,283
31300	Maintenance Agreement	13,986	14,000	13,450	13,500
31600	Professional Services	6,971	2,500	1,410	1,500
32200	Advertising & Legal Notices	223	100	200	200
33100	Travel, Education & Training	18,073	20,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,823	1,915	1,015	1,100
34100	Telephone	10,383	11,500	11,500	11,500
34200	Natural Gas	1,062	1,232	1,232	1,232
34300	Electricity	4,579	6,050	6,050	6,050
34400	Trash Collections	628	650	650	650
34500	Water Service	134	200	200	200
34600	Sewer Service	336	360	360	360
35100	Vehicle & Equipment Usage	63,935	63,935	67,935	68,935
35200	Future Vehicle & Eq. Replacement	67,375	71,375	74,000	74,000
35300	Repairs & Maintenance	4,471	2,500	2,500	2,500
36500	Medical Services	2,464	3,000	2,500	2,500
38500	IT	1,597	2,480	2,480	2,480
38710	Other Expenses	100	500	1,500	1,500
38715	Task Force	5,000	5,000	5,000	5,000
38731	Delta County			10,000	
38770	Crime Prevention	742	831	530	550
38771	SWAT			1,000	1,000
38775	Juvenile Diversion	7,877	10,129	8,565	9,000
38776	Rental	2,150	2,175	2,200	2,200
	Subtotal Charges & Services	<u>285,104</u>	<u>272,727</u>	<u>293,035</u>	<u>278,740</u>

**General Fund - 02**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
46200	Equipment	14,918	6,000	15,200	
	Subtotal Capital Outlay	14,918	6,000	15,200	0
	<b>Total - Police</b>	<u>1,757,007</u>	<u>1,765,595</u>	<u>1,886,095</u>	<u>1,882,235</u>
<b>30 - Community Development</b>					
12100	Salaries	171,496	180,274	188,844	192,621
12200	Part-Time Salaries	3,115	1,500	2,000	1,500
12600	Cell Phone Stipend	1,141	1,034	1,120	1,120
13100	Overtime	388	375	500	500
14100	Social Security & Medicare	12,890	14,013	14,723	14,974
14200	Pension Contributions	7,822	9,014	9,442	9,631
15100	Group Insurance	37,311	37,013	35,221	35,221
15300	Worker's Compensation	310	363	386	398
	Subtotal Personnel	234,473	243,586	252,236	255,965
22100	Operating Materials & Supplies	2,647	2,500	3,000	3,000
31100	Liability Insurance	360	367	435	435
31600	Professional Services	1,918	2,000	2,000	2,000
32200	Advertising & Legal Notices		100	150	150
33100	Travel, Education & Training	2,639	2,600	3,500	3,500
33600	Dues, Memberships & Subscriptions	831	1,000	1,000	1,000
34100	Telephone	3,110	3,700	3,700	3,700
35100	Vehicle & Equipment Usage	1,525	1,525	1,525	1,525
35200	Future Vehicle & Eq. Replacement	816	1,875	1,875	1,875
38500	IT	367	420	420	420
38710	Other Expenses	137	500	500	500
	Subtotal Charges & Services	14,350	16,587	18,105	18,105
	<b>Total - Community Development</b>	<u>248,823</u>	<u>260,173</u>	<u>270,341</u>	<u>274,070</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>31 - Public Works Administration</b>					
22100	Operating Materials & Supplies	7,897	5,700	5,700	5,700
22800	Uniforms & Protective Clothing		250	400	400
31100	Liability Insurance	3,195	3,259	3,856	3,856
31300	Maintenance Agreement	10,180	8,800	8,800	8,800
31600	Professional Services	1,800	5,000	10,000	10,000
32200	Advertising & Legal Notices	120	250	250	250
33100	Travel, Education & Training	776	700	1,600	1,600
33600	Dues, Memberships & Subscriptions	841	606	610	610
34100	Telephone	2,473	2,500	2,500	2,500
34200	Natural Gas	3,552	4,000	4,000	4,000
34300	Electricity	2,222	1,925	1,925	1,925
34400	Trash Collections	308	300	300	300
34500	Water Service	187	250	100	100
34600	Sewer Service	652	700	700	700
35100	Vehicle & Equipment Usage	3,510	3,510	3,510	3,510
35200	Future Vehicle & Eq. Replacement	2,914	2,914	2,914	2,914
38500	IT	147	168	200	200
38710	Other Expenses	50	50	100	100
46200	Equipment			8,000	
	Subtotal Charges & Services	<u>40,824</u>	<u>40,882</u>	<u>55,465</u>	<u>47,465</u>
<b>Total - Public Works Administration</b>		<u><u>40,824</u></u>	<u><u>40,882</u></u>	<u><u>55,465</u></u>	<u><u>47,465</u></u>
<b>32 - Street Maintenance</b>					
12100	Salaries	229,102	244,263	278,115	283,677
12200	Part-Time Salaries	4,968	5,000	5,000	5,000
12300	Other Compensation		2,140	2,140	2,183
12600	Cell Phone Stipend	856	775	840	840
13100	Overtime	2,893	3,000	3,000	3,000
14100	Social Security & Medicare	17,202	19,521	22,116	22,545
14200	Pension Contributions	9,215	12,213	13,906	14,184
15100	Group Insurance	64,384	57,396	44,890	44,890
15300	Worker's Compensation	8,692	10,178	10,824	11,149
	Subtotal Personnel	<u>337,312</u>	<u>354,486</u>	<u>380,831</u>	<u>387,467</u>

**General Fund - 02**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
22100	Operating Materials & Supplies	15,697	18,000	18,500	18,500
24600	Asphalt & Other Surfacing	6,334	15,000	21,000	21,000
33100	Travel, Education & Training	180	521	800	800
34300	Electricity	25,524	23,500	24,000	24,000
35100	Vehicle & Equipment Usage	88,500	88,500	88,500	88,500
35200	Future Vehicle & Eq. Replacement	56,938	56,938	56,938	56,938
36500	Medical Expenses	713	350	350	350
38710	Other Expenses	367	150	150	150
	Subtotal Charges & Services	<u>194,253</u>	<u>202,959</u>	<u>210,238</u>	<u>210,238</u>
	<b>Total - Street Maintenance</b>	<u>531,565</u>	<u>557,445</u>	<u>591,069</u>	<u>597,705</u>
<b>33 - Snow &amp; Ice Removal</b>					
22100	Operating Materials & Supplies	3,713	3,500	3,750	3,750
33100	Travel, Education & Training	386	500	500	500
35100	Vehicle & Equipment Usage	9,735	9,735	14,000	14,000
35200	Future Vehicle & Eq. Replacement	9,564	9,564	9,564	9,564
	Subtotal Charges & Services	<u>23,398</u>	<u>23,299</u>	<u>27,814</u>	<u>27,814</u>
	<b>Total - Snow &amp; Ice Removal</b>	<u>23,398</u>	<u>23,299</u>	<u>27,814</u>	<u>27,814</u>
<b>36 - Parking Facilities</b>					
34300	Electricity	1,650	1,500	1,600	1,600
	Subtotal Charges & Services	<u>1,650</u>	<u>1,500</u>	<u>1,600</u>	<u>1,600</u>
	<b>Total - Parking Facilities</b>	<u>1,650</u>	<u>1,500</u>	<u>1,600</u>	<u>1,600</u>
<b>39 - Storm Water &amp; Drainage</b>					
22100	Operating Materials & Supplies	1,983	1,200	1,500	1,500
31100	Liability Insurance	715	729	863	863
34300	Electricity	111	75	100	100
	Subtotal Charges & Services	<u>2,809</u>	<u>2,004</u>	<u>2,463</u>	<u>2,463</u>
	<b>Total - Storm Water &amp; Drainage</b>	<u>2,809</u>	<u>2,004</u>	<u>2,463</u>	<u>2,463</u>

**General Fund - 02**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>42 - Flood Control</b>					
22100	Operating Materials & Supplies		500	500	500
	Subtotal Charges & Services	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
	<b>Total - Flood Control</b>	<u><u>0</u></u>	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>500</u></u>
<b>44 - Animal Control</b>					
12100	Salaries	1,901			
12200	Part-Time Salaries	16,776	15,278	19,479	19,869
14100	Social Security & Medicare	1,429	1,169	1,490	1,520
15300	Worker's Compensation	448	525	558	575
	Subtotal Personnel	<u>20,554</u>	<u>16,972</u>	<u>21,527</u>	<u>21,963</u>
22100	Operating Materials & Supplies	2,611	1,652	1,000	1,000
31100	Liability Insurance	3,496	4,288	4,220	4,220
31600	Professional Services	2,130	7,500	10,000	10,000
31605	Spay/Neuter	291		1,500	1,500
33100	Travel, Education & Training	905	1,035	1,000	1,000
33600	Dues, Memberships & Subscriptions	710	90	150	150
34100	Telephone	1,088	1,500	1,500	1,500
34200	Natural Gas	2,175	3,136	3,136	3,136
34300	Electricity	398	660	660	660
34400	Trash Collections	129	200	200	200
34500	Water Service	29	100	100	100
34600	Sewer Service	290	300	300	300
35100	Vehicle & Equipment Usage	4,314	4,314	3,000	3,000
35200	Future Vehicle & Eq. Replacement	2,700	2,700	2,700	2,700
35300	Repairs & Maintenance	234	514	1,000	500
38500	IT	62	71	71	71
38710	Other Expenses	84	150	150	150
	Subtotal Charges & Services	<u>21,646</u>	<u>28,210</u>	<u>30,687</u>	<u>30,187</u>
	<b>Total - Animal Control</b>	<u><u>42,200</u></u>	<u><u>45,182</u></u>	<u><u>52,214</u></u>	<u><u>52,150</u></u>

**General Fund - 02**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>45 - Code Enforcement</b>					
12100	Salaries	36,591	37,294	39,950	40,749
12600	Cell Phone Stipend	191	295	320	320
14100	Social Security & Medicare	2,606	2,853	3,081	3,142
14200	Pension Contributions	1,830	1,865	1,998	2,037
15100	Group Insurance	15,456	15,369	14,409	14,409
15300	Worker's Compensation	224	263	280	288
	Subtotal Personnel	<u>56,898</u>	<u>57,939</u>	<u>60,038</u>	<u>60,946</u>
22100	Operating Materials & Supplies	147	150	500	500
31100	Liability Insurance	3,004	2,407	2,848	2,848
31600	Professional Services	41	100	100	100
31609	Abatement		4,814	25,000	25,000
33100	Travel, Education & Training		100	100	100
33600	Dues, Memberships & Subscriptions		50	50	50
34100	Telephone	174	200	200	200
35100	Vehicle & Equipment Usage	1,765	1,765	1,765	1,765
35200	Future Vehicle & Eq. Replacement	800	1,600	1,600	1,600
38500	IT	73	84	84	84
	Subtotal Charges & Services	<u>6,004</u>	<u>11,270</u>	<u>32,247</u>	<u>32,247</u>
	<b>Total - Code Enforcement</b>	<u><u>62,902</u></u>	<u><u>69,209</u></u>	<u><u>92,285</u></u>	<u><u>93,193</u></u>

**General Fund - 02**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>47 - Cemetery</b>					
12100	Salaries	48,637	47,902	48,860	49,837
12200	Part - Time Salaries	11,158	11,592	12,118	12,360
12600	Cell Phone Stipend	326	296	320	320
14100	Social Security & Medicare	4,390	4,575	4,689	4,783
14200	Pension Contributions	2,334	2,395	2,443	2,492
15100	Group Insurance	15,456	14,972	14,409	14,409
15300	Worker's Compensation	2,078	2,434	2,589	2,667
	Subtotal Personnel	<u>84,379</u>	<u>84,166</u>	<u>85,428</u>	<u>86,868</u>
22100	Operating Materials & Supplies	6,417	5,500	9,200	10,850
22200	Chemicals & Lab Supplies	3,800	4,500	6,500	6,500
31100	Liability Insurance	398	406	480	480
31300	Maintenance Agreement			150	150
31350	Tree & Landscaping	361	350	1,000	2,500
31600	Professional Services	93	250	250	500
33100	Travel, Education & Training		275	275	275
34100	Telephone	35			
34300	Electricity	2,299	2,500	2,500	2,750
34400	Trash Collections	300	330	330	330
34500	Water Service	44,679	45,000	47,000	45,000
34600	Sewer Service	282	300	300	300
35100	Vehicle & Equipment Usage	12,560	12,560	12,560	13,000
35200	Future Vehicle & Eq. Replacement	9,420	9,420	9,420	9,420
36500	Medical Expenses	104	300	300	300
38710	Other Expenses		150	750	750
	Subtotal Charges & Services	<u>80,748</u>	<u>81,841</u>	<u>91,015</u>	<u>93,105</u>
	<b>Total - Cemetery</b>	<u><u>165,127</u></u>	<u><u>166,007</u></u>	<u><u>176,443</u></u>	<u><u>179,973</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>60 - Parks</b>					
12100	Salaries	243,521	237,786	242,541	247,392
12200	Part - Time Salaries	91,680	101,598	101,000	101,000
12300	Other Compensation		1,385	1,385	1,413
12600	Cell Phone Stipend	2,283	2,068	2,240	2,240
14100	Social Security & Medicare	25,261	26,227	26,558	26,931
14200	Pension Contributions	11,931	11,889	12,127	12,370
15100	Group Insurance	65,168	69,730	58,580	58,580
15300	Worker's Compensation	8,816	10,323	10,978	11,307
15400	Unemployment			10,000	10,000
	Subtotal Personnel	<u>448,660</u>	<u>461,006</u>	<u>465,409</u>	<u>471,233</u>
22100	Operating Materials & Supplies	30,431	35,000	38,000	38,500
22200	Chemicals & Lab Supplies	14,790	20,000	25,000	25,000
31100	Liability Insurance	3,852	3,929	4,649	4,649
31350	Tree & Landscaping	7,996	9,662	12,000	16,000
31600	Professional Services	11,919	7,500	10,000	10,000
32200	Advertising & Legal Notices	35	150	150	150
33100	Travel, Education & Training	50	750	750	1,000
33600	Dues, Memberships & Subscriptions	983	200	200	200
34100	Telephone	1,715	2,000	4,000	4,200
34200	Natural Gas	2,073	3,920	3,500	3,750
34300	Electricity	18,057	22,000	22,250	22,500
34400	Trash Collections	6,674	6,250	6,500	6,750
34500	Water Service	50,321	47,000	49,000	49,000
34600	Sewer Service	1,086	1,200	1,200	1,200
35100	Vehicle & Equipment Usage	56,780	56,780	56,780	56,780
35200	Future Vehicle & Eq. Replacement	33,944	33,944	33,944	33,944
35300	Repairs & Maintenance	4,003	2,500	7,000	7,500
36500	Medical Expenses	655	750	750	750
38500	IT	281	500	500	500
38710	Other Expenses	143	150	1,000	1,000
	Subtotal Charges & Services	<u>245,788</u>	<u>254,185</u>	<u>277,173</u>	<u>283,373</u>
42100	Improvements Other Than Buildings	196,921		2,500	1,000
46200	Equipment			2,500	4,000
	Subtotal Capital Outlay	<u>196,921</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
	<b>Total - Parks</b>	<u><u>891,369</u></u>	<u><u>715,191</u></u>	<u><u>747,582</u></u>	<u><u>759,606</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>64 - Horse Arena</b>					
22100	Operating Materials & Supplies	630	500	1,000	1,200
34300	Electricity	565	770	250	250
34500	Water Service		250	300	300
35100	Vehicle & Equipment Usage	2,000	2,700	2,700	2,700
35200	Future Vehicle & Eq. Replacement	1,065	3,993	3,993	4,926
	Subtotal Charges & Services	<u>4,260</u>	<u>8,213</u>	<u>8,243</u>	<u>9,376</u>
	<b>Total - Horse Arena</b>	<u><u>4,260</u></u>	<u><u>8,213</u></u>	<u><u>8,243</u></u>	<u><u>9,376</u></u>
<b>65 - Visitor Center</b>					
22100	Operating Materials & Supplies			500	1,000
34300	Electricity		100	750	1,500
34400	Trash Collections				126
34500	Water Service				168
34600	Sewer Service				200
31600	Professional Services				
	Subtotal Charges & Services	<u>0</u>	<u>100</u>	<u>1,250</u>	<u>2,994</u>
42100	Improvements Other Than Buildings				
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total - Visitor Center</b>	<u><u>0</u></u>	<u><u>100</u></u>	<u><u>1,250</u></u>	<u><u>2,994</u></u>
<b>76 - Culture</b>					
12100	Part-Time Salaries	12,213	15,012	15,012	15,312
14100	Social Security & Medicare	934	1,148	1,148	1,171
15300	Worker's Compensation	179	210	223	230
	Subtotal Personnel	<u>13,326</u>	<u>16,370</u>	<u>16,383</u>	<u>16,713</u>
22100	Operating Materials & Supplies	389	500	500	500
31100	Liability Insurance	7,338	7,485	8,857	8,857
33600	Dues, Memberships & Subscriptions	30	50	50	50
34100	Telephone	1,158			
34300	Electricity	583	550	550	550
38500	IT	411	420	420	420
38716	Performing Arts	964	1,000	1,000	
38870	Cost of Sales	429	500	500	500
	Subtotal Charges & Services	<u>11,302</u>	<u>10,505</u>	<u>11,877</u>	<u>10,877</u>
	<b>Total - Culture</b>	<u><u>24,628</u></u>	<u><u>26,875</u></u>	<u><u>28,260</u></u>	<u><u>27,590</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>77 - IT</b>					
22100	Operating Materials & Supplies	2,326	3,000	6,000	3,000
31600	Professional Services	50,693	50,000	66,000	60,000
33600	Dues, Memberships & Subscriptions	2,200	4,602	7,500	7,500
	Subtotal Charges & Services	<u>55,219</u>	<u>57,602</u>	<u>79,500</u>	<u>70,500</u>
	<b>Total - IT</b>	<u>55,219</u>	<u>57,602</u>	<u>79,500</u>	<u>70,500</u>
<b>90 - Non - Departmental</b>					
22100	Operating Materials & Supplies	2,561	2,300	2,000	2,000
31100	Liability Insurance	5,949	6,068	7,180	7,180
31300	Maintenance Agreement	6,708	7,000	7,000	7,000
32100	Postage	16,546	19,000	19,000	19,000
34100	Telephone	6,106	6,200	6,200	6,200
37100	Lease Agreement	1,476	1,476	1,476	1,476
38710	Other Expenses	2,364	2,200	2,200	2,200
38715	Tabor Refund	66,225			
38720	Insurance Deductible	3,464	3,500	5,000	5,000
39047	Transfer to Refuse Fund		95,500		
39072	Transfer to Dental Fund	8,000	5,000	5,000	5,000
	Subtotal Charges & Services	<u>119,399</u>	<u>148,244</u>	<u>55,056</u>	<u>55,056</u>
	<b>Total - Non - Departmental</b>	<u>119,399</u>	<u>148,244</u>	<u>55,056</u>	<u>55,056</u>
<b>Total - General Fund</b>		<u>4,981,479</u>	<u>4,948,238</u>	<u>5,145,951</u>	<u>5,059,373</u>

# Conservation Trust Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>160,091</u>	<u>189,953</u>	<u>130,203</u>
Revenues:			
Intergovernmental	82,000	82,000	82,000
Income from Investments	<u>236</u>	<u>250</u>	<u>250</u>
Total Revenue =	82,236	82,250	82,250
Expenditures:			
Capital Outlay	<u>52,374</u>	<u>142,000</u>	<u>71,500</u>
Total Expenditures	52,374	142,000	71,500
Fund Balance	189,953	130,203	140,953

**Conservation Trust Fund - 15**  
**Revenue - 00**

Account	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Intergovernmental Revenues</b>					
63440	Lottery Proceeds	80,772	82,000	82,000	82,000
	Subtotal Intergov. Revenues	<u>80,772</u>	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>
<b>Income From Investments</b>					
66110	Interest on Investments	117	236	250	250
	Sub. Income From Investments	<u>117</u>	<u>236</u>	<u>250</u>	<u>250</u>
<b>Total - Conservation Trust Fund</b>		<u><u>80,889</u></u>	<u><u>82,236</u></u>	<u><u>82,250</u></u>	<u><u>82,250</u></u>

Conservation Trust Fund - 15  
Expenditures

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>25 -Mountain View Park</b>					
42100	Buildings & Improvements		1,000	2,500	2,500
	<b>Total: Mountain View Park</b>	<u>0</u>	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>
<b>27 -Cleland Park</b>					
43200	Improvements other than Buildings	395	11,020	10,000	10,000
	<b>Total: Cleland Park</b>	<u>395</u>	<u>11,020</u>	<u>10,000</u>	<u>10,000</u>
<b>29 -Confluence Park</b>					
43200	Improvements other than Buildings	358	7,058	27,500	15,000
	<b>Total: Confluence Park</b>	<u>358</u>	<u>7,058</u>	<u>27,500</u>	<u>15,000</u>
<b>31 -Horse Arena</b>					
43200	Improvements other than Buildings			3,000	5,000
	<b>Total: Horse Arena</b>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>5,000</u>
<b>32 -Cottonwood Park</b>					
43200	Improvements other than Buildings			5,000	2,500
	<b>Total: Horse Arena</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>2,500</u>
<b>60 - Parks Development</b>					
43200	Improvements other than Buildings	91,839	25,000	30,000	16,500
	<b>Total: Parks Development</b>	<u>91,839</u>	<u>25,000</u>	<u>30,000</u>	<u>16,500</u>
<b>62 - Vistor Center Development</b>					
43200	Improvements other than Buildings		670	49,000	5,000
	<b>Total: Parks Development</b>	<u>0</u>	<u>670</u>	<u>49,000</u>	<u>5,000</u>
<b>65 - River Property</b>					
43200	Improvements other than Buildings		7,626	15,000	15,000
	<b>Total: Parks Development</b>	<u>0</u>	<u>7,626</u>	<u>15,000</u>	<u>15,000</u>
<b>Total Conservation Trust Fund</b>		<u><u>92,592</u></u>	<u><u>52,374</u></u>	<u><u>142,000</u></u>	<u><u>71,500</u></u>

# Recreation Center Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>2,773,479</u>	<u>2,718,389</u>	<u>535,694</u>
Revenues:			
Taxes	1,558,374	1,567,370	1,582,894
Admissions	480,000	492,500	492,500
Fees	42,000	40,000	40,000
Youth	28,000	30,000	30,000
Aquatics	35,000	42,000	42,000
Rental	37,285	39,700	39,700
Miscellaneous	58,695	144,450	67,900
Total Revenue =	<u>2,239,354</u>	<u>2,356,020</u>	<u>2,294,994</u>
Expenditures:			
Personnel	1,046,627	1,142,092	1,158,574
Charges & Services	646,879	812,623	639,773
Capital Outlay	600,938	2,584,000	244,500
Total Expenditures =	<u>2,294,444</u>	<u>4,538,715</u>	<u>2,042,847</u>
Fund Balance	2,718,389	535,694	787,840

**Recreation Center Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Taxes</b>					
61310	Sales Tax	1,516,030	1,537,000	1,552,370	1,567,894
61320	Use Tax	25,894	21,374	15,000	15,000
	Subtotal Taxes	<u>1,541,924</u>	<u>1,558,374</u>	<u>1,567,370</u>	<u>1,582,894</u>
<b>Admissions</b>					
64670	Recreation Center Memberships	163,376	169,000	172,000	172,000
64603	Fitness Training Revenue	54,653	47,000	47,000	47,000
64677	School Programs	8,500	8,500	8,500	8,500
64610	Leisure Recreation Fees	43,869	43,500	45,000	45,000
64611	General Daily Admissions	131,972	132,000	135,000	135,000
64614	General Punch Passes	101,274	80,000	85,000	85,000
	Subtotal Admissions	<u>503,644</u>	<u>480,000</u>	<u>492,500</u>	<u>492,500</u>
<b>Fees</b>					
64665	Adult Sports	49,388	42,000	40,000	40,000
	Subtotal Fees	<u>49,388</u>	<u>42,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Youth</b>					
64660	Youth Sports	28,282	28,000	30,000	30,000
	Subtotal Youth	<u>28,282</u>	<u>28,000</u>	<u>30,000</u>	<u>30,000</u>
<b>Aquatics</b>					
64673	Other Swimming Pool	10,443	11,000	12,000	12,000
64674	Swimming Lessons & Classes	19,017	24,000	30,000	30,000
	Subtotal Aquatics	<u>29,460</u>	<u>35,000</u>	<u>42,000</u>	<u>42,000</u>
<b>Rental</b>					
66230	Other Rentals	55	200	200	200
66235	Equipment Rental	3,466	3,500	3,750	3,750
66250	Recreation Facility	27,528	30,000	32,000	32,000
66260	Recreation Field	2,746	3,585	3,750	3,750
	Subtotal Rental	<u>33,795</u>	<u>37,285</u>	<u>39,700</u>	<u>39,700</u>

**Recreation Center Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Miscellaneous</b>					
64675	Concessions Sales - Sports			8,000	8,000
64680	Concessions Sales	2,466	2,162	2,500	2,500
64681	Sales of Merchandise	19,481	18,000	24,000	24,000
64683	Child Care Fees	4,973	5,500	5,750	5,750
66473	Pow Wow	34,474			
66474	Silver Sneakers	13,970	15,288	24,000	24,000
66536	Advertising	2,885	1,000	1,700	1,700
63600	Other Grants	4,118	4,118	75,000	
66570	Other	9,114	7,777		
	Subtotal Miscellaneous	<u>91,481</u>	<u>53,845</u>	<u>140,950</u>	<u>65,950</u>
<b>Income From Investments</b>					
66110	Interest on Investments	8,012	4,850	3,500	1,950
	Sub. Income From Investments	<u>8,012</u>	<u>4,850</u>	<u>3,500</u>	<u>1,950</u>
<b>Total - Recreation Fund</b>		<u><u>2,285,986</u></u>	<u><u>2,239,354</u></u>	<u><u>2,356,020</u></u>	<u><u>2,294,994</u></u>

**Recreation Center Fund - 18  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>50 - Aquatics</b>					
12100	Salaries	60,763	60,000	85,731	87,446
12200	Part - Time Salaries	144,837	146,711	149,645	152,638
12600	Cell Phone Stipend	334	160	160	160
14100	Social Security & Medicare	15,711	15,826	18,019	18,379
14200	Pension Contributions	1,658	3,000	4,287	4,372
15100	Group Insurance	13,912	21,836	35,001	35,001
15300	Worker's Compensation	11,643	13,634	14,500	14,935
	Subtotal Personnel	<u>248,858</u>	<u>261,167</u>	<u>307,343</u>	<u>312,930</u>
22100	Operating Materials & Supplies	11,986	13,000	13,000	13,500
22200	Chemicals & Lab Supplies	18,832	18,000	20,000	16,000
26150	Special Events	1,313	1,000	1,200	1,000
31100	Liability Insurance	17,354	17,896	20,821	20,821
31600	Professional Services	429	2,500	2,500	2,000
32200	Advertising & Legal Notices	93	150	150	150
33100	Travel , Education & Training	1,363	3,235	1,200	1,200
35300	Repairs & Maintenance	7,825	24,000	26,000	26,000
36500	Medical Services		187	500	500
38710	Other	845	250	250	250
	Subtotal Charges & Services	<u>60,040</u>	<u>80,218</u>	<u>85,621</u>	<u>81,421</u>
42100	Buildings & Improvement		71,365		
46200	Equipment	47,780	450,000	10,000	
	Subtotal Capital Outlay	<u>47,780</u>	<u>521,365</u>	<u>10,000</u>	<u>0</u>
	<b>Total: Aquatics</b>	<u><u>356,678</u></u>	<u><u>862,750</u></u>	<u><u>402,964</u></u>	<u><u>394,351</u></u>
<b>52 - Sports</b>					
12100	Salaries	44,719	44,283	45,169	46,072
12200	Part - Time Salaries	19,644	27,000	30,000	30,000
12600	Cell Phone Stipend	326	295	320	320
14100	Social Security & Medicare	4,626	5,476	5,775	5,844
14200	Pension Contributions	2,174	2,214	2,258	2,304
15100	Group Insurance	15,456	15,445	14,409	14,409
15300	Worker's Compensation	4,392	5,143	5,470	5,634
	Subtotal Personnel	<u>91,337</u>	<u>99,856</u>	<u>103,401</u>	<u>104,583</u>

**Recreation Center Fund - 18  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
22100	Operating Materials & Supplies	9,091	5,500	6,000	6,000
26925	Youth Sports	13,832	24,000	25,000	25,000
26950	Adult Sports	34,045	35,000	35,000	35,000
26952	Concessions - Sports			6,000	6,000
31100	Liability Insurance	259	264	313	313
33100	Travel , Education & Training	811	500	550	550
33600	Dues, Memberships & Subscriptions	137	150	150	150
35300	Repairs & Maintenance	53	200	200	200
38710	Other	104	50	50	50
	Subtotal Charges & Services	<u>58,332</u>	<u>65,664</u>	<u>73,263</u>	<u>73,263</u>
46200	Equipment	3,767	4,232	4,000	
	Subtotal Capital Outlay	<u>3,767</u>	<u>4,232</u>	<u>4,000</u>	<u>0</u>
	<b>Total: Sports</b>	<u><u>153,436</u></u>	<u><u>169,752</u></u>	<u><u>180,664</u></u>	<u><u>177,846</u></u>

**53 - Fitness**

12100	Salaries	36,617	24,274	45,275	46,181
12200	Part - Time Salaries	56,520	61,112	64,112	64,112
12600	Cell Phone Stipend	116	148	160	160
14100	Social Security & Medicare	7,068	6,543	8,380	8,450
14200	Pension Contributions	938	1,214	2,264	2,309
15100	Group Insurance	9,108	7,472	11,782	11,782
15300	Worker's Compensation	4,385	5,135	5,461	5,625
	Subtotal Personnel	<u>114,752</u>	<u>105,898</u>	<u>137,434</u>	<u>138,618</u>
22100	Operating Materials & Supplies	13,768	15,000	18,000	16,000
31100	Liability Insurance	139	142	168	168
31600	Professional Services	21,315	15,000	15,000	15,000
33100	Travel , Education & Training	4,261	4,200	6,000	6,000
33600	Dues, Memberships & Subscriptions	410	450	850	850
35300	Repairs & Maintenance	10,456	12,000	8,000	8,000
36500	Medical Services		200	200	200
38710	Other	104	50		
	Subtotal Charges & Services	<u>50,453</u>	<u>47,042</u>	<u>48,218</u>	<u>46,218</u>

**Recreation Center Fund - 18  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
46200	Equipment	8,870	20,000	30,000	30,000
	Subtotal Capital Outlay	8,870	20,000	30,000	30,000
	<b>Total: Fitness</b>	<u>174,075</u>	<u>172,940</u>	<u>215,652</u>	<u>214,836</u>
<b>54 - Facility Operations</b>					
12100	Salaries	44,243	45,074	45,975	46,895
12600	Cell Phone Stipend	326	295	320	320
14100	Social Security & Medicare	3,409	3,473	3,542	3,612
14200	Pension Contributions	2,212	2,254	2,299	2,345
15100	Group Insurance	15,456	15,484	14,409	14,409
15300	Worker's Compensation	101	119	127	131
	Subtotal Personnel	65,747	66,699	66,672	67,711
22100	Operating Materials & Supplies	2,234	2,400	4,000	4,000
31100	Liability Insurance	139	142	168	168
32200	Advertising & Legal Notices	20,602	21,000	32,500	21,000
33100	Travel , Education & Training	195	100	500	500
33600	Dues, Memberships & Subscriptions		100	100	100
34100	Telephone	566	500	500	500
38710	Other Expenses	50	300	300	300
	Subtotal Charges & Services	23,786	24,542	38,068	26,568
	<b>Total: Facility Operations</b>	<u>89,533</u>	<u>91,241</u>	<u>104,740</u>	<u>94,279</u>
<b>55 - Child Care</b>					
12200	Part - Time Salaries	22,747	18,788	18,788	18,788
14100	Social Security & Medicare	1,740	1,437	1,437	1,437
15300	Worker's Compensation	70	82	87	90
	Subtotal Personnel	24,557	20,307	20,312	20,315
22100	Operating Materials & Supplies	1,575	2,250	2,500	2,500
31100	Liability Insurance	44	45	53	53
	Subtotal Charges & Services	1,619	2,295	2,553	2,553
	<b>Total: Child Care</b>	<u>26,176</u>	<u>22,602</u>	<u>22,865</u>	<u>22,868</u>

**Recreation Center Fund - 18  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>56 - Leisure Programs</b>					
12100	Salaries			38,995	39,775
12200	Part - Time Salaries	28,294	31,060	20,000	20,000
12600	Cell Phone Stipend		50	50	50
14100	Social Security & Medicare	2,158	2,376	4,513	4,573
14200	Pension Contributions			1,950	1,989
15100	Group Insurance			6,196	6,196
15300	Worker's Compensation	162	190	202	208
	Subtotal Personnel	<u>30,614</u>	<u>33,676</u>	<u>71,906</u>	<u>72,790</u>
22100	Operating Materials & Supplies	3,040	3,500	9,000	9,000
26100	Leisure Services	26,366	25,000	23,000	23,000
31100	Liability Insurance	115	117	139	139
32200	Advertising	1,692	1,500	1,500	1,500
33100	Travel , Education & Training	1,204	2,000	500	500
33600	Dues, Memberships & Subscriptions	262	300	300	300
34100	Telephone	537			
36500	Medical Expenses	381	300	300	300
37473	Pow Wow	46,610			
38710	Other Expenses	90	125	125	125
	Subtotal Charges & Services	<u>80,297</u>	<u>32,842</u>	<u>34,864</u>	<u>34,864</u>
	<b>Total: Leisure Programs</b>	<u><u>110,911</u></u>	<u><u>66,518</u></u>	<u><u>106,770</u></u>	<u><u>107,654</u></u>
<b>64 - Buildings &amp; Grounds Maintenance</b>					
12100	Salaries	52,087	50,170	51,173	52,196
12200	Part-Time Salaries	14,141	12,230	15,000	15,000
14100	Social Security & Medicare	5,021	4,774	5,062	5,141
14200	Pension Contributions	2,588	2,509	2,559	2,610
15100	Group Insurance	7,695	7,181	7,181	7,181
15300	Worker's Compensation	3,152	3,691	3,925	4,043
15400	Unemployment			3,000	3,000
	Subtotal Personnel	<u>84,684</u>	<u>80,554</u>	<u>87,900</u>	<u>89,171</u>
22100	Operating Materials & Supplies	55,109	45,000	47,000	47,000
31100	Liability Insurance	163	166	197	197
31600	Professional Services	750	1,000	15,000	1,000
33100	Travel , Education & Training		200	200	250
35300	Repairs & Maintenance	46,491	35,000	140,000	
	Subtotal Charges & Services	<u>102,513</u>	<u>81,366</u>	<u>202,397</u>	<u>48,447</u>

**Recreation Center Fund - 18**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
42100	Buildings & Improvement	51,481	50,000	2,522,000	210,000
46200	Equipment		2,104		4,500
	Subtotal Capital Outlay	<u>51,481</u>	<u>52,104</u>	<u>2,522,000</u>	<u>214,500</u>
	<b>Total: Building &amp; Grounds Maint.</b>	<u><u>238,678</u></u>	<u><u>214,024</u></u>	<u><u>2,812,297</u></u>	<u><u>352,118</u></u>

**65 - Administration & General**

12100	Salaries	265,159	269,485	234,967	239,666
12200	Part - Time Salaries	22,254	26,221	26,745	26,745
12600	Cell Phone Stipend	1,305	1,182	1,280	1,280
14100	Social Security & Medicare	21,520	22,712	20,119	20,478
14200	Pension Contributions	13,177	13,474	11,748	11,983
15100	Group Insurance	52,722	44,215	51,009	51,009
15300	Worker's Compensation	1,008	1,181	1,256	1,294
	Subtotal Personnel	<u>377,145</u>	<u>378,470</u>	<u>347,124</u>	<u>352,456</u>
22100	Operating Materials & Supplies	17,255	15,000	22,000	15,000
22400	Pro-Shop Supplies	9,863	10,000	12,000	12,500
22800	Uniforms		373	1,000	1,200
31100	Liability Insurance	26,889	27,413	31,840	31,840
31200	Copies	3,226	3,300	3,300	3,300
31300	Maintenance Agreement	2,514	2,650	2,700	2,700
31410	Accounting & Administration Fee	50,000	50,000	50,000	50,000
31600	Professional Services	774	200	500	500
32200	Advertising		140		
33100	Travel , Education & Training	110	100	700	500
33600	Dues, Memberships & Subscriptions	225	624	700	700
34100	Telephone	5,918	7,000	7,000	7,000
34200	Natural Gas	40,385	67,200	67,200	67,200
34300	Electricity	74,183	85,000	85,000	85,000
34400	Trash Collections	2,306	2,000	2,000	2,000
34500	Water Service	9,073	8,500	8,500	8,500
34600	Sewer Service	3,305	3,800	3,800	3,800
35100	Vehicle & Equipment Usage	6,595	6,595	6,595	6,595
35200	Future Vehicle & Eq. Replacement	6,630	6,630	6,630	11,930
38500	IT	2,227	3,000	3,000	3,000
38710	Other	998	1,090		
	Subtotal Charges & Services	<u>262,476</u>	<u>300,615</u>	<u>314,465</u>	<u>313,265</u>

**Recreation Center Fund - 18  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
46200	Equipment	1,174	3,237	18,000	
	Subtotal Capital Outlay	1,174	3,237	18,000	0
	<b>Total: Administration &amp; General</b>	<u>640,795</u>	<u>682,322</u>	<u>679,589</u>	<u>665,721</u>
<b>90 - Non - Departmental</b>					
31100	Liability Insurance	4,701	4,795	5,674	5,674
38100	Bank Service Fees	4,928	7,500	7,500	7,500
38715	Tabor Refund	895			
	Subtotal Charges & Services	10,524	12,295	13,174	13,174
	<b>Total: Non - Departmental</b>	<u>10,524</u>	<u>12,295</u>	<u>13,174</u>	<u>13,174</u>
<b>95 - Debt Service</b>					
39090	Debt Service	317,200			
	Subtotal Debt Service	317,200	0	0	0
<b>Total - Recreation Center Fund</b>		<u>2,118,006</u>	<u>2,294,444</u>	<u>4,538,715</u>	<u>2,042,847</u>

# C.W.C.I Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>4,028,188</u>	<u>4,031,376</u>	<u>1,829,986</u>
Revenues:			
Taxes	2,030,374	2,044,090	2,064,381
Income from Investments	10,000	14,000	14,000
Grants		578,000	0
Contributions for Construction	10,000	10,000	10,000
Miscellaneous	18,000	200,000	0
Total Revenue =	<u>2,068,374</u>	<u>2,846,090</u>	<u>2,088,381</u>
Expenditures:			
Charges & Services	159,130	88,490	79,990
Capital Outlay	205,000	1,266,000	475,000
Transfers to Other Funds	1,701,056	3,692,990	1,650,455
Total Expenditures =	<u>2,065,186</u>	<u>5,047,480</u>	<u>2,205,445</u>
Fund Balance	4,031,376	1,829,986	1,712,922

**City Wide Capital Improvements - 19  
Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Taxes</b>					
61310	Sales Tax	1,516,030	1,537,000	1,552,370	1,567,894
61320	Use Tax	25,925	21,374	15,000	15,000
61340	Delta County Sales Tax	508,580	472,000	476,720	481,487
	Subtotal Charges & Services	<u>2,050,535</u>	<u>2,030,374</u>	<u>2,044,090</u>	<u>2,064,381</u>
<b>Income From Investments</b>					
66110	Interest On Investments	9,280	10,000	14,000	14,000
	Subtotal Income From Investments	<u>9,280</u>	<u>10,000</u>	<u>14,000</u>	<u>14,000</u>
<b>Miscellaneous Revenues</b>					
63331	Grants			578,000	
66420	Contributions For Construction	63,287	10,000	10,000	10,000
66230	Other Rental	14,775	18,000		
66570	Other Revenues	1,675			
67210	Sale of Assets			200,000	
	Subtotal Miscellaneous Revenues	<u>79,737</u>	<u>28,000</u>	<u>788,000</u>	<u>10,000</u>
<b>Total:</b>					
<b>City Wide Capital Improvements Fund</b>		<u><u>2,139,552</u></u>	<u><u>2,068,374</u></u>	<u><u>2,846,090</u></u>	<u><u>2,088,381</u></u>

**City Wide Capital Improvements Fund - 19**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>15 - Miscellaneous Engineering</b>					
31600	Professional Services	880	100,000	50,000	50,000
	<b>Total: Miscellaneous Engineering</b>	<u>880</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>
<b>20 - Building Facade-Historic</b>					
31600	Professional Services		10,000	1,000	1,000
	<b>Total: Building Facade-Historic</b>	<u>0</u>	<u>10,000</u>	<u>1,000</u>	<u>1,000</u>
<b>25 - Sidewalk Projects</b>					
31600	Professional Services	35,137	10,000	10,000	10,000
	Subtotal Charges & Services	<u>35,137</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
43400	Shared Replacement Costs	6,953	11,281	10,000	10,000
	Subtotal Capital Outlay	<u>6,953</u>	<u>11,281</u>	<u>10,000</u>	<u>10,000</u>
	<b>Total: Sidewalk Projects</b>	<u>42,090</u>	<u>21,281</u>	<u>20,000</u>	<u>20,000</u>
<b>32 - Murals/Public Art</b>					
31600	Professional Services	6,750	21,000	10,000	1,500
	<b>Total: Murals/Public Art</b>	<u>6,750</u>	<u>21,000</u>	<u>10,000</u>	<u>1,500</u>
<b>36 - ADA Compliance</b>					
31600	Professional Services	5,720	2,600	2,600	2,600
	<b>Total: ADA Compliance</b>	<u>5,720</u>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>
<b>37 - Public Facilities</b>					
31600	Professional Services		40,000		
38710	Other Expenses	32,267			
42100	Land & Buildings	339	50,000	466,000	
43100	Capital Construction	2,432			
	Subtotal Capital Outlay	<u>35,038</u>	<u>90,000</u>	<u>466,000</u>	<u>0</u>
	<b>Total: Public Facilities</b>	<u>35,038</u>	<u>90,000</u>	<u>466,000</u>	<u>0</u>

**City Wide Capital Improvements Fund - 19**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>48 - Street Improvements Project</b>					
31600	Professional Services	291,929	15,000	400,000	400,000
	Subtotal Charges & Services	<u>291,929</u>	<u>15,000</u>	<u>400,000</u>	<u>400,000</u>
	<b>Total: Street Improvements Project</b>	<u><u>291,929</u></u>	<u><u>15,000</u></u>	<u><u>400,000</u></u>	<u><u>400,000</u></u>
<b>68 - Storm Water System Improvements</b>					
31600	Professional Services	44,296	100,000	400,000	75,000
	Subtotal Charges & Services	<u>44,296</u>	<u>100,000</u>	<u>400,000</u>	<u>75,000</u>
	<b>Total: Storm Water System Improvements</b>	<u><u>44,296</u></u>	<u><u>100,000</u></u>	<u><u>400,000</u></u>	<u><u>75,000</u></u>
<b>90 - CWCI Non-Departmental</b>					
31100	Liability Insurance	3,430	3,499	4,140	4,140
38100	Bank Service Fees	750	750	750	750
38715	Tabor Refund	2,499			
	Subtotal Charges & Services	<u>6,679</u>	<u>4,249</u>	<u>4,890</u>	<u>4,890</u>
	<b>Total: Non-Departmental</b>	<u><u>6,679</u></u>	<u><u>4,249</u></u>	<u><u>4,890</u></u>	<u><u>4,890</u></u>
<b>94 &amp; 95 - Transfers/Contributions To Other Funds</b>					
39002	Transfer To General Fund	350,000	350,000	300,000	300,000
39048	Transfer To Golf Course Fund	82,892			
39080	Transfer To Capital Projects Fund			2,041,934	
39090	Transfer To Debt Service Fund	1,352,900	1,351,056	1,351,056	1,350,455
	<b>Total: Transfers To Other Funds</b>	<u>1,785,792</u>	<u>1,701,056</u>	<u>3,692,990</u>	<u>1,650,455</u>
	<b>Total: City Wide Capital Improvements</b>	<u><u>2,219,174</u></u>	<u><u>2,065,186</u></u>	<u><u>5,047,480</u></u>	<u><u>2,205,445</u></u>

# M.L.&P. Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>4,684,330</u>	<u>3,048,805</u>	<u>1,140,518</u>
Revenues:			
Charges & Services	5,577,742	5,275,660	5,388,017
Income from Investments	11,569	10,000	6,500
Miscellaneous	115,788	52,000	12,000
Total Revenue =	<u>5,705,099</u>	<u>5,337,660</u>	<u>5,406,517</u>
Expenditures:			
Personnel	460,853	451,802	458,394
Charges & Services	3,830,677	4,163,650	4,241,068
Capital Outlay	1,624,000	1,475,000	356,000
Debt Service	270,094	270,495	270,585
Transfers to Other Funds	1,155,000	885,000	700,000
Total Expenditures =	<u>7,340,624</u>	<u>7,245,947</u>	<u>6,026,047</u>
Working Capital	3,048,805	1,140,518	520,988

**Municipal Light & Power Fund - 41**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Charges &amp; Services</b>					
64410	Commercial User Charges	3,306,003	3,394,712	3,176,747	3,208,514
64415	Wholesale User Charges	124,529	133,600	123,098	124,329
64420	Residential User Charges	1,825,310	1,949,840	1,877,488	1,896,263
64440	Street Lighting Charges	28,179	28,390	27,567	27,843
64450	Yard Lighting Charges	25,687	31,200	30,760	31,068
64490	Other Charges For Services	30,792	40,000	40,000	100,000
	Subtotal Charges & Services	<u>5,340,500</u>	<u>5,577,742</u>	<u>5,275,660</u>	<u>5,388,017</u>
<b>Income From Investments</b>					
66110	Interest On Investments	20,373	11,569	10,000	6,500
	Subtotal Income From Investments	<u>20,373</u>	<u>11,569</u>	<u>10,000</u>	<u>6,500</u>
<b>Miscellaneous Revenues</b>					
66230	Other Rental	13,575	6,500	6,500	6,500
66520	Sale Of Supplies & Materials	7,789	500	500	500
66570	Other Revenues	25,895	22,388	15,000	2,000
66575	MEAN - Capacity Credit	93,093	86,400	30,000	3,000
	Subtotal Miscellaneous Revenues	<u>140,352</u>	<u>115,788</u>	<u>52,000</u>	<u>12,000</u>
<b>Total: Municipal Light &amp; Power Fund</b>		<u><u>5,501,225</u></u>	<u><u>5,705,099</u></u>	<u><u>5,337,660</u></u>	<u><u>5,406,517</u></u>

**Municipal Light & Power Fund - 41  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>35 - Substations</b>					
31600	Professional Services	170,997	250,000	40,000	20,000
	Subtotal Capital Outlay	170,997	250,000	40,000	20,000
	<b>Total Substations</b>	<u>170,997</u>	<u>250,000</u>	<u>40,000</u>	<u>20,000</u>
<b>36 - Transmission Project</b>					
31600	Professional Services	883,139	700,000	700,000	
38910	Principal Expense	127,192	132,962	139,488	145,995
38920	Interest Expense	144,457	137,132	131,007	124,590
	Subtotal Charges & Services	1,154,788	970,094	970,495	270,585
	<b>Total Transmission Project</b>	<u>1,154,788</u>	<u>970,094</u>	<u>970,495</u>	<u>270,585</u>
<b>40 - Transmission System Rebuilding</b>					
24400	Construction Materials & Supplies	3,933	50,000	30,000	200,000
31600	Professional Services				
	Subtotal Capital Outlay	3,933	50,000	30,000	200,000
	<b>Total Transmission System Rebuilding</b>	<u>3,933</u>	<u>50,000</u>	<u>30,000</u>	<u>200,000</u>
<b>41 - Street Lighting</b>					
24400	Construction Materials & Supplies		7,000	5,000	5,000
	Subtotal Capital Outlay	0	7,000	5,000	5,000
	<b>Total Street Lighting</b>	<u>0</u>	<u>7,000</u>	<u>5,000</u>	<u>5,000</u>
<b>45 - Transmission &amp; Distribution Extensions (DMEA)</b>					
24400	Construction Materials & Supplies	120,750	500,000	600,000	
	Subtotal Capital Outlay	120,750	500,000	600,000	0
	<b>Total Transmission &amp; Distribution Extensions (DMEA)</b>	<u>120,750</u>	<u>500,000</u>	<u>600,000</u>	<u>0</u>

**Municipal Light & Power Fund - 41  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>51 - Purchased Power</b>					
31910	WAPA Bureau	195,831	180,000	190,000	193,800
31940	Municipal Energy Agency	2,640,545	2,845,000	3,200,000	3,270,000
	Subtotal Charges & Services	<u>2,836,376</u>	<u>3,025,000</u>	<u>3,390,000</u>	<u>3,463,800</u>
	<b>Total Purchased Power</b>	<u>2,836,376</u>	<u>3,025,000</u>	<u>3,390,000</u>	<u>3,463,800</u>
<b>53 - Power Generation</b>					
12100	Regular Salaries	98,973	66,539	94,072	95,953
12600	Cell Phone Stipend	223	223	250	250
13100	Overtime	316	935	1,000	1,000
14100	Social Security	7,340	5,179	7,292	7,436
14200	Pension Contribution	4,013	3,327	4,704	4,798
15100	Group Insurance	21,325	22,115	24,800	24,800
15300	Worker's Compensation	1,875	2,195	2,334	2,404
	Subtotal Personnel Services	<u>134,065</u>	<u>100,513</u>	<u>134,452</u>	<u>136,641</u>
22100	Operating Materials & Supplies	2,592	4,343	5,000	5,000
22800	Uniforms & Protective Clothing		700	700	700
24200	Repair Parts & Materials	354	15,000	15,000	15,000
25200	Fuel Oil	7,795	18,180	10,000	7,000
25300	Oil & Lubricants	4,031	6,060	5,000	4,000
31600	Professional Services	20,169	15,150	5,000	20,000
32200	Advertising & Legal Notices		121	100	100
33100	Travel, Education & Training	4,439	5,050	3,000	3,000
33600	Dues, Memberships & Subscriptions	3,597	5,555	5,000	5,000
34100	Telephone	6,738	7,575	7,500	7,500
34200	Natural Gas	29,751	50,500	40,000	30,000
34900	Alarm Systems		808	1,000	1,000
35300	Repairs & Maintenance	711	12,120	10,000	10,000
36500	Medical Services	108	606	500	500
37100	Lease Expense	2,560	2,020	2,500	2,500
38500	IT	220	455	500	500
38710	Other Expenses	143	707	500	500
38840	Energy Audit Program	5,329	10,000	5,000	5,000
	Subtotal Charges & Services	<u>88,537</u>	<u>154,950</u>	<u>116,300</u>	<u>117,300</u>
42100	Buildings & Improvements		50,000	40,000	5,000
46200	Equipment		50,000		
	Subtotal Capital Outlay	<u>0</u>	<u>100,000</u>	<u>40,000</u>	<u>5,000</u>
	<b>Total: Power Generation</b>	<u>222,602</u>	<u>355,463</u>	<u>290,752</u>	<u>258,941</u>

**Municipal Light & Power Fund - 41  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>55 - Transmission &amp; Distribution</b>					
12100	Regular Salaries	232,456	268,356	235,118	239,820
12200	Part-Time Salaries	3,900	2,500	1,000	
12600	Cell Phone Stipend	857	1,000	1,000	1,000
13100	Overtime	1,045	3,617	4,000	4,000
14100	Social Security	18,242	21,074	18,446	18,729
14200	Pension Contribution	11,688	13,293	11,756	11,991
15100	Group Insurance	46,557	44,773	39,939	39,939
15300	Worker's Compensation	4,891	5,727	6,091	6,274
	Subtotal Personnel Services	<u>319,636</u>	<u>360,340</u>	<u>317,350</u>	<u>321,753</u>
22100	Operating Materials & Supplies	4,455	9,090	10,000	10,000
22800	Uniforms & Protective Clothing	1,611	2,020	3,000	3,000
24200	Repair Parts & Materials	10,985			
24300	Street Lights Supplies	3,980	5,000	5,000	5,000
31300	Maintenance Agreement	750	758	1,000	1,000
31600	Professional Services	863	30,000	30,000	30,000
32200	Advertising & Legal Notices	15	200	200	200
33100	Travel, Education & Training	4,231	4,500	5,000	5,000
33600	Dues, Memberships & Subscriptions	5,514	5,000	5,000	5,000
34100	Telephone	492	500	500	500
35100	Vehicle & Equipment Use & Maint.	42,174	42,174	42,174	42,174
35200	Future Vehicle & Eq. Replacement	31,900	31,900	35,650	35,650
35300	Repairs & Maintenance	15,417	50,000	60,000	60,000
36500	Medical Services	134	500	500	500
37100	Lease Expense	1,697	2,424	2,500	2,500
38710	Other Expenses	50	200	1,500	1,500
	Subtotal Charges & Services	<u>124,268</u>	<u>184,266</u>	<u>202,024</u>	<u>202,024</u>
42100	Buildings & Improvements				100,000
43200	Improvements Other Than Buildings		11,000	50,000	20,000
46200	Equipment	2,625	6,000	10,000	6,000
	Subtotal Capital Outlay	<u>2,625</u>	<u>17,000</u>	<u>60,000</u>	<u>126,000</u>
<b>Total: Transmission &amp; Distribution</b>		<u><u>446,529</u></u>	<u><u>561,606</u></u>	<u><u>579,374</u></u>	<u><u>649,777</u></u>

**Municipal Light & Power Fund - 41  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>58 - Administration &amp; General</b>					
31100	Liability Insurance	5,493	5,603	6,630	6,630
31410	Accounting & Administration Fee	130,000	130,000	130,000	130,000
31430	Franchise Tax Equivalents	257,292	273,887	261,783	264,401
31600	Professional Services	1,896	1,313	1,313	1,313
32100	Postage	12,500	38,000	38,000	38,000
33100	Travel Education & Training		5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions		500	500	500
34400	Trash Collections	290	320	300	300
34500	Water Service	267	535	500	500
34600	Sewer Service	252	303	300	300
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38710	Other Expenses	165	1,000	1,000	1,000
38720	Insurance Deductible				
	Subtotal Charges & Services	<u>418,155</u>	<u>466,461</u>	<u>455,326</u>	<u>457,944</u>
	<b>Total: Administration &amp; General</b>	<u><u>418,155</u></u>	<u><u>466,461</u></u>	<u><u>455,326</u></u>	<u><u>457,944</u></u>
<b>94 &amp; 95 - Transfers/Contributions To Other Funds</b>					
39002	Transfer To General Fund	675,000	625,000	500,000	400,000
39048	Transfer To Golf Course	536,423	500,000	385,000	300,000
39070	Transfer To Unemployment Fund	28,391	30,000		
	<b>Total: Transfers To Other Funds</b>	<u>1,239,814</u>	<u>1,155,000</u>	<u>885,000</u>	<u>700,000</u>
	<b>Total: Municipal Light &amp; Power Fund</b>	<u><u>6,613,944</u></u>	<u><u>7,340,624</u></u>	<u><u>7,245,947</u></u>	<u><u>6,026,047</u></u>

# Sewer Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>2,952,556</u>	<u>2,167,389</u>	<u>1,550,946</u>
Revenues:			
Charges & Services	1,187,000	1,234,100	1,246,106
Income from Investments	5,000	5,000	5,000
Miscellaneous	71,936	39,200	39,200
Total Revenue =	<u>1,263,936</u>	<u>1,278,300</u>	<u>1,290,306</u>
Expenditures:			
Personnel	432,946	436,388	443,882
Charges & Services	1,420,197	1,248,038	796,767
Capital Outlay	40,995	36,000	36,700
Debt Service	154,965	174,317	174,316
Total Expenditures =	<u>2,049,103</u>	<u>1,894,743</u>	<u>1,451,665</u>
Working Capital	2,167,389	1,550,946	1,389,587
Required Reserve	159,234	159,234	159,234

**Sewer Fund - 42**

**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Charges &amp; Services</b>					
64410	Commercial User Charges	367,761	360,000	350,000	353,500
64415	Wholesale User Charges	4,592	4,440	5,000	5,050
64420	Residential User Charges	846,873	790,000	845,000	853,450
64430	Rural User Charges	579	560	600	606
64460	Inactive Tap User Fees	25,733	25,000	25,000	25,000
64490	Other Charges For Services	8,414	7,000	8,500	8,500
	Subtotal Charges & Services	<u>1,253,952</u>	<u>1,187,000</u>	<u>1,234,100</u>	<u>1,246,106</u>
<b>Income From Investments</b>					
66110	Interest On Investments	6,409	5,000	5,000	5,000
	Subtotal Income From Investments	<u>6,409</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b>Miscellaneous Revenues</b>					
63331	Grants	33,400			
66230	Other Rental	3,100	4,250	2,200	2,200
66410	System Investment Fees	216,850	50,500	25,000	25,000
66570	Other Revenues	18,212	17,186	12,000	12,000
	Subtotal Miscellaneous Revenues	<u>271,562</u>	<u>71,936</u>	<u>39,200</u>	<u>39,200</u>
<b>Total: Sewer Fund</b>		<u><u>1,531,923</u></u>	<u><u>1,263,936</u></u>	<u><u>1,278,300</u></u>	<u><u>1,290,306</u></u>

**Sewer Fund - 42**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>31 - Sludge Management</b>					
22100	Operating Materials & Supplies		500		
24200	Repair Parts & Materials		450		
31600	Professional Services		200		
32200	Advertising & Legal Notices		200		
35300	Repairs & Maintenance		430		
37200	Machinery & Equipment Rental		430		
	Subtotal Charges & Services	<u>0</u>	<u>2,210</u>	<u>0</u>	<u>0</u>
	<b>Total: Sludge Management</b>	<u><u>0</u></u>	<u><u>2,210</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b>32 - Sewer Pretreatment</b>					
12100	Regular Salaries	43,858	44,325	46,336	47,263
12600	Cell Phone Stipend	163	148	160	160
14100	Social Security	3,324	3,403	3,557	3,628
14200	Pension Contribution	2,176	2,216	2,317	2,363
15100	Group Insurance	6,601	6,560	6,182	6,182
15300	Worker's Compensation	1,082	1,267	1,347	1,387
	Subtotal Personnel Services	<u>57,204</u>	<u>57,919</u>	<u>59,899</u>	<u>60,983</u>
22100	Operating Materials & Supplies	165	824	800	816
24200	Repair Parts & Materials		515	500	510
31600	Professional Services	3,802	6,695	5,000	5,100
32200	Advertising & Legal Notices	11	206	200	204
33100	Travel, Education & Training	2,584	3,090	2,000	2,040
33600	Dues, Memberships, & Subscriptions	40	100	100	102
34300	Electricity	1,098	900	1,000	1,020
35100	Vehicle Equipment Use & Maint.	3,305	3,305	3,305	3,305
35200	Future Vehicle & Eq. Replacement	400	800	800	800
35300	Repairs & Maintenance		618	600	612
38710	Other Expenses		309	300	306
	Subtotal Charges & Services	<u>11,405</u>	<u>17,362</u>	<u>14,605</u>	<u>14,815</u>

## Sewer Fund - 42

### Expenditures

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
46200	Equipment		2,575	1,000	1,000
	Subtotal Capital Outlay	0	2,575	1,000	1,000
	<b>Total: Sewer Pretreatment</b>	<u>68,609</u>	<u>77,856</u>	<u>75,504</u>	<u>76,798</u>
<b>33 - Miscellaneous Sewer Extensions</b>					
24400	Construction Materials & Supplies	14,100	20,000	110,000	150,000
31600	Professional Services		10,000	10,000	10,200
	Subtotal Materials & Supplies	14,100	30,000	120,000	160,200
	<b>Total: Miscellaneous Sewer Ext.</b>	<u>14,100</u>	<u>30,000</u>	<u>120,000</u>	<u>160,200</u>
<b>34 - Sewer Collection</b>					
12100	Regular Salaries	82,299	83,695	84,610	86,302
13100	Overtime	3,440	3,913	3,913	3,991
14100	Social Security	6,394	6,702	6,772	6,907
14200	Pension Contribution	4,087	4,185	4,231	4,315
15100	Group Insurance	14,602	16,336	13,519	13,519
15300	Worker's Compensation	1,180	1,382	1,470	1,514
	Subtotal Personnel Services	112,002	116,213	114,515	116,549
22100	Operating Materials & Supplies	7,254	9,000	9,000	9,180
22200	Chemicals & Lab Supplies		500	500	510
22800	Uniforms & Protective Clothing	136	824	500	510
24200	Repair Parts & Materials	56	14,420	15,000	15,300
31300	Maintenance Agreement	1,200	2,884	2,000	2,040
31600	Professional Services	1,829	10,300	10,000	10,200
33100	Travel, Education & Training	120	500	500	510
33600	Dues, Memberships, & Subscriptions		1,344	1,500	1,530
34100	Telephone	4,025	4,326	4,000	4,080
34200	Natural Gas	299	336	1,000	1,020
34300	Electricity	6,471	7,000	7,000	7,140
35100	Vehicle & Equipment Use & Maint.	31,560	31,560	31,560	31,560
35200	Future Vehicle & Eq. Replacement	14,600	15,700	15,700	15,700
35299	Repairs & Maintenance	180	824	1,000	1,020
37100	Lease Expenses			1,000	1,000
38710	Other Expenses		52	100	102
	Subtotal Charges & Services	67,730	99,570	100,360	101,402
46200	Equipment	12,150	14,420	10,000	10,200
	Subtotal Capital Outlay	12,150	14,420	10,000	10,200
	<b>Total: Sewer Collection</b>	<u>191,882</u>	<u>230,203</u>	<u>224,875</u>	<u>228,151</u>

Sewer Fund - 42

Expenditures

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>36 - Sewer Plant Operations</b>					
12100	Regular Salaries	175,988	183,449	191,810	195,646
12600	Cell Phone Stipend	448	406	406	406
13100	Overtime	226	1,123	1,123	1,145
14100	Social Security	13,907	14,151	14,790	15,086
14200	Pension Contribution	9,481	9,172	9,591	9,782
15100	Group Insurance	49,936	49,583	43,266	43,266
15300	Worker's Compensation	794	930	989	1,019
	Subtotal Personnel Services	<u>250,780</u>	<u>258,814</u>	<u>261,975</u>	<u>266,350</u>
22100	Operating Materials & Supplies	4,768	8,446	8,000	8,160
22200	Chemicals & Lab Supplies	23,577	35,020	30,000	30,600
22800	Uniforms & Protective Clothing	354	1,854	1,000	1,020
24200	Repair Parts & Materials	1,752	41,200	50,000	51,000
25100	Gas & Diesel	1,976	1,800	2,000	2,040
25300	Oil & Lubricants	2,743	3,296	3,000	3,060
31600	Professional Services	9,858	24,720	25,000	25,500
31820	Discharge Permits	10,203	11,000	15,000	15,300
33100	Travel, Education & Training	1,399	2,800	2,000	2,040
33600	Dues, Memberships, & Subscriptions	237	600	600	612
34100	Telephone	2,392	2,400	2,500	2,550
34300	Electricity	95,761	99,910	100,000	102,000
34400	Trash Collections	924	1,200	1,000	1,020
34500	Water Service	2,956	3,000	3,000	3,060
34600	Sewer Service	290	320	500	510
34900	Alarm Systems	440	700	700	714
35100	Vehicle & Equipment Use & Maint.	4,200	4,200	4,200	4,200
35200	Future Vehicle & Eq. Replacement	7,397	10,012	10,012	10,012
35300	Repairs & Maintenance	3,383	20,600	55,000	56,100
36500	Medical Services		600	100	100
38500	IT	62	71	100	102
38710	Other Expenses	47	1,800	500	510
	Subtotal Charges & Services	<u>174,719</u>	<u>275,549</u>	<u>314,212</u>	<u>320,210</u>

**Sewer Fund - 42**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
46200	Equipment	5,798	24,000	25,000	25,500
	Subtotal Capital Outlay	5,798	24,000	25,000	25,500
	<b>Total: Sewer Plant Operations</b>	<u>431,297</u>	<u>558,363</u>	<u>601,187</u>	<u>612,060</u>
<b>38 - Plant Expansion</b>					
31600	Professional Services	361,582	800,000	500,000	
	Subtotal Charges & Services	361,582	800,000	500,000	0
	<b>Total: Flood Control</b>	<u>361,582</u>	<u>800,000</u>	<u>500,000</u>	<u>0</u>
<b>39 - Sewer Administration &amp; General</b>					
22100	Operating Materials & Supplies	29	160	0	160
31100	Liability Insurance	11,824	12,126	14,230	14,230
31410	Accounting & Administration Fee	85,000	85,000	85,000	85,000
31430	Franchise Tax Equivalents	59,927	59,350	61,280	61,880
31600	Professional Services	38	20,000	20,000	20,000
32200	Advertising		500	500	500
33100	Travel, Education & Training	203	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions		1,000	500	1,000
34100	Telephone	203	550	550	550
38400	Donations & Contributions	10,000	10,000	10,000	10,000
38500	IT	367	420	400	420
38710	Other Expenses	2,913	3,200	3,200	3,200
38720	Insurance Deductible	196	2,200	2,200	2,200
	Subtotal Charges & Services	170,700	195,506	198,860	200,140
	<b>Total: Sewer Admin. &amp; General</b>	<u>170,700</u>	<u>195,506</u>	<u>198,860</u>	<u>200,140</u>
<b>90 - Sewer Fund Non-Departmental</b>					
38910	Principal Payments	45,369	50,965	90,262	93,452
38920	Interest Expense	114,396	104,000	84,055	80,864
	Subtotal Prin. & Int. Charges	159,765	154,965	174,317	174,316
	<b>Total: Sewer Non-Departmental</b>	<u>159,765</u>	<u>154,965</u>	<u>174,317</u>	<u>174,316</u>
<b>Total: Sewer Fund</b>		<u>1,397,935</u>	<u>2,049,103</u>	<u>1,894,743</u>	<u>1,451,665</u>

# Water Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>1,782,588</u>	<u>1,787,847</u>	<u>1,654,084</u>
Revenues:			
Charges & Services	1,805,081	1,803,500	1,821,535
Income from Investments	3,844	3,000	3,000
Miscellaneous	50,411	23,250	46,250
Total Revenue =	<u>1,859,336</u>	<u>1,829,750</u>	<u>1,870,785</u>
Expenditures:			
Personnel	512,948	517,705	526,273
Charges & Services	1,201,129	1,170,308	1,184,357
Capital Outlay	140,000	275,500	228,010
Total Expenditures =	<u>1,854,077</u>	<u>1,963,513</u>	<u>1,938,640</u>
Working Capital	1,787,847	1,654,084	1,586,228

**Water Fund - 45**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Charges &amp; Services</b>					
64410	Commercial User Charges	526,255	520,000	520,000	525,200
64415	Wholesale User Charges	106,657	105,000	105,000	106,050
64416	Raw Water	47,330	40,000	40,000	40,400
64417	Tri County Augmentation	2,680			
64420	Residential User Charges	1,169,768	1,115,000	1,115,000	1,126,150
64430	Rural User Charges	20,253	19,000	20,000	20,200
64490	Other Charges For Services	5,239	6,081	3,500	3,535
	Subtotal Charges & Services	<u>1,878,182</u>	<u>1,805,081</u>	<u>1,803,500</u>	<u>1,821,535</u>
<b>Income From Investments</b>					
66110	Interest On Investments	4,091	3,844	3,000	3,000
	Subtotal Income From Investments	<u>4,091</u>	<u>3,844</u>	<u>3,000</u>	<u>3,000</u>
<b>Miscellaneous Revenues</b>					
66230	Other Rental	750	750	750	750
66410	System Investment Fees	54,800	25,700	5,000	20,000
66411	Water Tapping Fee	63,700	4,500	5,000	10,000
66520	Sale Of Supplies & Materials	6,523	500	500	500
66570	Other Revenues	22,278	18,961	12,000	15,000
	Subtotal Miscellaneous Revenues	<u>148,051</u>	<u>50,411</u>	<u>23,250</u>	<u>46,250</u>
<b>Total: Water Fund</b>		<u><u>2,030,324</u></u>	<u><u>1,859,336</u></u>	<u><u>1,829,750</u></u>	<u><u>1,870,785</u></u>

**Water Fund - 45**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>41 - Source Of Supply</b>					
22100	Operating Materials & Supplies	257	500	500	1,200
24200	Repair Parts & Materials	6,222	8,000	5,000	8,000
31600	Professional Services	2,317	3,000	3,000	3,000
31970	Tri-County (Dallas) Contract	311,222	311,220	320,000	320,000
33600	Dues,Memberships & Subscriptions	6,564	7,224	8,000	7,000
35100	Vehicle & Equipment Use & Maint.	11,250	11,250	11,250	11,250
35200	Future Vehicle & Eq. Replacement	5,400	5,800	5,800	5,800
37200	Machinery & Equipment Rental		100	100	100
	Subtotal Charges & Services	<u>343,232</u>	<u>347,094</u>	<u>353,650</u>	<u>356,350</u>
	<b>Total: Source Of Supply</b>	<u><u>343,232</u></u>	<u><u>347,094</u></u>	<u><u>353,650</u></u>	<u><u>356,350</u></u>
<b>43 - Water Treatment</b>					
31600	Professional Services	426,141	450,000	430,000	438,600
	Subtotal Charges & Services	<u>426,141</u>	<u>450,000</u>	<u>430,000</u>	<u>438,600</u>
	<b>Total: Water Treatment</b>	<u><u>426,141</u></u>	<u><u>450,000</u></u>	<u><u>430,000</u></u>	<u><u>438,600</u></u>
<b>44 - Pumping Stations</b>					
34300	Electricity	4,685	5,000	5,000	5,100
	Subtotal Charges & Services	<u>4,685</u>	<u>5,000</u>	<u>5,000</u>	<u>5,100</u>
	<b>Total: Pumping Stations</b>	<u><u>4,685</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,100</u></u>
<b>46 - Transmission &amp; Distribution</b>					
12100	Regular Salaries	371,872	346,560	350,861	357,878
12300	Other Compensation		3,205	3,205	3,269
12600	Cell Phone Stipend	285	300	300	300
13100	Overtime	15,169	14,641	15,000	15,300
14100	Social Security	27,053	27,900	28,256	28,821
14200	Pension Contribution	17,277	17,328	17,543	17,894
15100	Group Insurance	95,324	94,524	93,511	93,511
15300	Worker's Compensation	7,250	8,490	9,029	9,300
	Subtotal Personnel Services	<u>534,230</u>	<u>512,948</u>	<u>517,705</u>	<u>526,273</u>

**Water Fund - 45**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
22100	Operating Materials & Supplies	9,927	18,000	10,000	10,200
22800	Uniforms & Protective Clothing	195	750	750	765
24200	Repair Parts & Materials	33,746	35,000	35,000	35,700
24600	Asphalt & Other Surfacing		3,000	3,000	3,060
24700	Sand & Gravel		700	700	714
31300	Maintenance Agreement	1,500	4,200	4,200	4,284
31600	Professional Services	1,403	12,000	10,000	10,200
33100	Travel, Education & Training	1,689	1,500	1,500	1,530
33600	Dues, Memberships & Subscriptions			500	510
35100	Vehicle Equipment Use & Maint.	73,250	73,250	73,250	73,250
35200	Future Vehicle & Eq. Replacement	14,803	21,155	21,155	21,155
35300	Repairs & Maintenance	10,978	19,000	10,000	10,200
36500	Medical Services	265	1,200	1,200	1,224
37200	Machinery & Equipment Rental		200	200	204
38500	IT	62	71	100	102
38710	Other Expenses	490	1,500	1,500	1,530
	Subtotal Charges & Services	<u>148,308</u>	<u>191,526</u>	<u>173,055</u>	<u>174,628</u>
43200	Improvements Other Than Buildings		10,000	120,000	122,400
46200	Equipment	43,773	30,000	5,500	5,610
	Subtotal Capital Outlay	<u>43,773</u>	<u>40,000</u>	<u>125,500</u>	<u>128,010</u>
	<b>Total: Transmission &amp; Distribution</b>	<u><u>726,311</u></u>	<u><u>744,474</u></u>	<u><u>816,260</u></u>	<u><u>828,911</u></u>
<b>49 - Administration &amp; General</b>					
31100	Liability Insurance	7,873	8,030	9,503	9,503
31410	Accounting & Administration Fee	100,000	100,000	100,000	100,000
31430	Franchise Tax Equivalents	91,212	90,079	90,000	90,900
31600	Professional Services	3,946	2,300	2,000	2,040
33100	Travel, Education & Training	16	2,500	2,500	2,550
33600	Dues, Memberships, & Subscriptions	360	500	500	510
34100	Telephone	876	1,000	1,000	1,020
34500	Water Service	243	600	600	612
35200	Future Vehicle & Eq. Replacement	300	300	300	300
36500	Medical Services		100	100	102
38710	Other Expenses	122	900	900	918
38720	Insurance Deductible	2,750	1,200	1,200	1,224
	Subtotal Charges & Services	<u>207,698</u>	<u>207,509</u>	<u>208,603</u>	<u>209,679</u>
	<b>Total: Water Admin. &amp; General</b>	<u><u>207,698</u></u>	<u><u>207,509</u></u>	<u><u>208,603</u></u>	<u><u>209,679</u></u>

**Water Fund - 45**  
**Expenditures**

<b>Account #</b>	<b>Expenditure By Department</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2014 Estimated</b>
<b>50 - Miscellaneous Water Projects</b>					
24400	Construction Materials & Supplies	30,060	100,000	100,000	100,000
31600	Professional Services			50,000	
37200	Machinery & Equipment Rental				
	Subtotal Capital Outlay	<u>30,060</u>	<u>100,000</u>	<u>150,000</u>	<u>100,000</u>
	<b>Total: Miscellaneous Water Projects</b>	<u>30,060</u>	<u>100,000</u>	<u>150,000</u>	<u>100,000</u>
<b>Total: Water Fund</b>		<u>1,738,127</u>	<u>1,854,077</u>	<u>1,963,513</u>	<u>1,938,640</u>

# Refuse Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>1,036,652</u>	<u>1,168,678</u>	<u>1,148,662</u>
Revenues:			
Charges & Services	619,000	618,300	624,483
Income from Investments	2,400	2,400	2,400
Miscellaneous	103,500	8,000	8,080
Total Revenue =	<u>724,900</u>	<u>628,700</u>	<u>634,963</u>
Expenditures:			
Personnel	131,105	151,259	153,804
Charges & Services	361,769	347,457	350,678
Transfers to Other Funds	100,000	150,000	150,000
Total Expenditures =	<u>592,874</u>	<u>648,716</u>	<u>654,482</u>
Working Capital	1,168,678	1,148,662	1,129,143

**Refuse Fund - 47**

**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Charges &amp; Services</b>					
64410	Commercial User Charges	228,532	215,000	226,000	228,260
64415	Wholesale User Charges	13,871	14,000	12,300	12,423
64420	Residential User Charges	391,187	390,000	380,000	383,800
	Subtotal Charges & Services	<u>633,590</u>	<u>619,000</u>	<u>618,300</u>	<u>624,483</u>
<b>Income From Investments</b>					
66110	Interest On Investments	3,811	2,400	2,400	2,400
	Subtotal Income From Investments	<u>3,811</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
<b>Miscellaneous Revenues</b>					
66570	Other Revenues	14,280	103,500	8,000	8,080
	Subtotal Miscellaneous Revenues	<u>14,280</u>	<u>103,500</u>	<u>8,000</u>	<u>8,080</u>
<b>Total: Refuse Fund</b>		<u><u>651,681</u></u>	<u><u>724,900</u></u>	<u><u>628,700</u></u>	<u><u>634,963</u></u>

**Refuse Fund - 47**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>31 - Trash Collection</b>					
12100	Regular Salaries	94,956	86,072	105,409	107,517
12300	Other Compensation		1,000	1,000	1,020
12600	Cell Phone Stipend	285	300	300	300
13100	Overtime	1,607	2,221	2,000	2,040
14100	Social Security	8,440	6,854	8,316	8,482
14200	Pension Contribution	5,521	4,304	5,270	5,376
15100	Group Insurance	28,363	27,071	25,473	25,473
15300	Worker's Compensation	2,803	3,283	3,491	3,596
	Subtotal Personnel Services	<u>141,975</u>	<u>131,105</u>	<u>151,259</u>	<u>153,804</u>
22100	Operating Materials & Supplies	1,102	15,300	2,000	2,040
22800	Uniforms & Protective Clothing	38	612	500	510
24200	Repair Parts & Materials		102	500	510
31100	Liability Insurance	1,372	1,399	1,656	1,656
31410	Accounting & Administration Fee	7,000	7,000	7,000	7,000
31430	Franchise Tax Equivalent	30,881	30,950	30,915	31,224
31600	Professional Services		500	1,500	1,530
35100	Vehicle & Equipment Use & Maint.	90,000	90,000	85,000	85,000
35200	Future Vehicle & Eq. Replacement	64,621	72,286	72,286	72,286
35300	Repairs & Maintenance		510	500	510
36500	Medical Services	52	204	100	102
38300	Trash Dumping Fees	111,700	127,500	125,000	127,500
38400	Donations & Contributions	5,000	5,000	5,000	5,000
38710	Other Expenses		5,406	5,500	5,610
38720	Insurance Deductible		5,000	10,000	10,200
	Subtotal Charges & Services	<u>311,766</u>	<u>361,769</u>	<u>347,457</u>	<u>350,678</u>
	<b>Total: Trash Collection</b>	<u><u>453,741</u></u>	<u><u>492,874</u></u>	<u><u>498,716</u></u>	<u><u>504,482</u></u>
<b>95 - Transfers To Other Funds</b>					
39002	Transfer To General Fund	170,500	100,000	150,000	150,000
	<b>Total: Transfers To Other Funds</b>	<u>170,500</u>	<u>100,000</u>	<u>150,000</u>	<u>150,000</u>
	<b>Total: Refuse Fund</b>	<u><u>624,241</u></u>	<u><u>592,874</u></u>	<u><u>648,716</u></u>	<u><u>654,482</u></u>

# Refuse Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>1,036,652</u>	<u>1,168,678</u>	<u>1,148,662</u>
Revenues:			
Charges & Services	619,000	618,300	624,483
Income from Investments	2,400	2,400	2,400
Miscellaneous	103,500	8,000	8,080
Total Revenue =	<u>724,900</u>	<u>628,700</u>	<u>634,963</u>
Expenditures:			
Personnel	131,105	151,259	153,804
Charges & Services	361,769	347,457	350,678
Transfers to Other Funds	100,000	150,000	150,000
Total Expenditures =	<u>592,874</u>	<u>648,716</u>	<u>654,482</u>
Working Capital	1,168,678	1,148,662	1,129,143

# Golf Course Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>16,789</u>	<u>82,141</u>	<u>62,490</u>
Revenues:			
Charges & Services	450,600	500,100	500,100
Transfers From Other Funds	<u>500,000</u>	<u>385,000</u>	<u>300,000</u>
Total Revenue =	950,600	885,100	800,100
Expenditures:			
Personnel	291,650	310,774	314,208
Charges & Services	445,683	444,303	368,983
Capital Outlay	2,457	4,000	0
Debt Service	<u>145,458</u>	<u>145,674</u>	<u>145,722</u>
Total Expenditures =	885,248	904,751	828,913
Working Capital	82,141	62,490	33,677

**Golf Course Fund - 48**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Golf Course Revenue</b>					
64609	Memberships	49,030	68,000	75,000	75,000
64610	Green Fees	177,174	192,007	220,000	220,000
64611	Cart Rental	106,703	92,000	100,000	100,000
64613	Driving Range	16,098	14,000	16,000	16,000
64614	Pro shop	69,224	68,000	72,000	72,000
64616	Lessons	7,553	3,000	5,000	5,000
66230	Other Rental	201	250	1,000	1,000
66275	Snack Bar Rental	4,950	6,600	6,600	6,600
66300	Beverages	3,473			
66305	Food	166			
66460	Donations	2,689	1,650	2,500	2,500
66570	Other Revenues	4,932	5,093	2,000	2,000
	Subtotal Golf Course	<u>442,193</u>	<u>450,600</u>	<u>500,100</u>	<u>500,100</u>
<b>Other Financing Sources</b>					
67719	Transfer From CWCI	82,892			
67741	Transfer From ML&P	536,423	500,000	385,000	300,000
	Total Subsidies	<u>619,315</u>	<u>500,000</u>	<u>385,000</u>	<u>300,000</u>
<b>Total - Golf Course Fund</b>		<u><u>1,061,508</u></u>	<u><u>950,600</u></u>	<u><u>885,100</u></u>	<u><u>800,100</u></u>

Golf Course Fund - 48  
Expenditures

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>40 - Operations Expenses</b>					
12100	Salaries	93,360	90,574	92,364	94,211
12200	Part-Time Salaries	66,143	55,000	60,000	60,000
12600	Cell Phone Stipend	571	517	560	560
13100	Overtime		3,998	3,998	4,077
14100	Social Security & Medicare	12,150	11,482	12,005	12,152
14200	Pension Contributions	2,941	4,529	4,618	4,711
15100	Group Insurance	21,937	19,600	21,351	21,351
15300	Worker's Compensation	5,129	6,006	6,387	6,579
15400	Unemployment			7,000	7,000
	Subtotal Personnel	<u>202,231</u>	<u>191,706</u>	<u>208,283</u>	<u>210,640</u>
22100	Operating Materials & Supplies	22,897	17,236	13,000	13,000
22200	Chemicals & Lab Supplies	24,180	30,000	37,000	30,000
31100	Liability Insurance	6,439	6,568	8,077	8,077
31350	Trees & Landscaping	460			
31600	Professional Services	2,195	875	2,000	1,500
33100	Travel, Education, & Training	1,075	820	250	250
33600	Dues, Memberships, & Subscriptions	480	500	500	500
34100	Telephone	1,052	1,000	1,000	1,000
34200	Natural Gas	5,779	4,600	4,600	4,600
34300	Electricity	14,567	12,000	12,000	12,000
34400	Trash Collections	1,828	675	325	325
34500	Water	31,082	31,000	31,000	31,000
34600	Sewer Service	1,495			
35100	Vehicle & Equipment Usage	65,000	65,000	65,000	65,000
35200	Future Vehicle & Eq. Replacement	31,800	44,400	57,000	57,000
35300	Repairs & Maintenance	7,114	4,800	7,500	7,500
36500	Medical Services		594	500	500
37100	Lease Expense	38,917	27,863	27,863	6,965
38710	Other Expenses	898			
	Subtotal Charges & Services	<u>257,258</u>	<u>247,931</u>	<u>267,615</u>	<u>239,217</u>
42100	Buildings & Improvements	104,203		4,000	
46200	Equipment				
	Subtotal Capital Outlay	<u>104,203</u>	<u>0</u>	<u>4,000</u>	<u>0</u>
	<b>Total- Operations Expenses</b>	<u><u>563,692</u></u>	<u><u>439,637</u></u>	<u><u>479,898</u></u>	<u><u>449,857</u></u>

**Golf Course Fund - 48**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>41 - Clubhouse</b>					
12100	Salaries	71,518	39,156	39,939	40,738
12200	Part-Time Salaries	33,884	38,500	40,000	40,000
12600	Cell Phone Stipend	571	517	560	560
13100	Overtime		1,778	1,778	1,814
14100	Social Security & Medicare	8,377	6,116	6,294	6,358
14200	Pension Contributions	3,568	1,958	1,997	2,037
15100	Group Insurance	18,397	7,595	7,324	7,324
15300	Worker's Compensation	3,898	4,324	4,599	4,737
	Subtotal Personnel	<u>140,213</u>	<u>99,944</u>	<u>102,491</u>	<u>103,568</u>
22100	Operating Materials & Supplies	8,363	10,000	9,000	9,000
22400	Pro-Shop Supplies	73,033	49,000	45,000	45,000
31100	Liability Insurance	8,334	8,501	10,059	10,059
31300	Maintenance Agreement	1,301	1,500	1,500	1,500
31600	Professional Services	4,348	21,719	3,000	3,000
32200	Advertising & Legal Notices	9,914	13,350	20,000	10,000
33100	Travel, Education, & Training	1,147	2,275	2,500	2,500
33600	Dues, Memberships, & Subscriptions	1,426	950	950	950
34100	Telephone	1,265	1,000	1,000	1,000
34200	Natural Gas	3,488	7,800	6,500	6,500
34300	Electricity	9,963	11,000	11,000	11,000
34400	Trash Collections	283	150	150	150
34500	Water	434	800	800	800
35300	Repairs & Maintenance	11,066	3,500	6,000	6,000
36500	Medical Services		594	600	600
37200	Lease Expense - Cart	46,068	44,306	36,922	
38100	Bank Charges	7,098	5,000	5,400	5,400
38500	IT	1,367	1,307	1,307	1,307
38710	Other Expenses	7,089			
	Subtotal Charges & Services	<u>195,987</u>	<u>182,752</u>	<u>161,688</u>	<u>114,766</u>
42100	Buildings & Improvements		2,457		
	Subtotal Capital Outlay	<u>0</u>	<u>2,457</u>	<u>0</u>	<u>0</u>
<b>Total- Clubhouse</b>		<u><u>336,200</u></u>	<u><u>285,153</u></u>	<u><u>264,179</u></u>	<u><u>218,334</u></u>

**Golf Course Fund - 48**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>68 - Administration &amp; General</b>					
31410	Accounting & Administration Fee	15,000	15,000	15,000	15,000
	Subtotal Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<b>Total- Administration &amp; General</b>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>
<b>90 - Golf Course Bond Costs</b>					
38910	Principal Payments	68,488	71,595	75,110	78,613
38920	Interest Expense	77,785	73,863	70,564	67,109
	Subtotal Golf Course Bond Costs	<u>146,273</u>	<u>145,458</u>	<u>145,674</u>	<u>145,722</u>
	<b>Total - Golf Course Fund</b>	<u><u>1,061,165</u></u>	<u><u>885,248</u></u>	<u><u>904,751</u></u>	<u><u>828,913</u></u>

# Perpetual Care Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>23,610</u>	<u>27,590</u>	<u>30,090</u>
Revenues:			
Cemetery Lots	<u>4,480</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>4,480</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:			
Capital Outlay	<u>500</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>500</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	27,590	30,090	32,590

**Perpetual Care Fund - 51**  
**Revenue - 00**

Account #	Revenues By Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
64520	Cemetery Lots	4,900	4,480	3,500	3,500
		<u>4,900</u>	<u>4,480</u>	<u>3,500</u>	<u>3,500</u>
<b>Total - Perpetual Care Fund</b>		<u><u>4,900</u></u>	<u><u>4,480</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>

**Perpetual Care Fund - 51**

**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>33 - Cemetery</b>					
49100	Cemetery Lots	950	500	1,000	1,000
	Subtotal Capital Outlay	<u>950</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>
<b>Total - Perpetual Care</b>		<u><u>950</u></u>	<u><u>500</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>

# Internal Service Fund

	Estimated 2012	Budget 2013	Estimated 2014
Working Capital	<u>1,116,054</u>	<u>949,304</u>	<u>522,655</u>
Revenues:			
Charges & Services	1,003,945	1,044,490	1,052,163
Income from Investments	2,000	2,000	2,000
Miscellaneous	15,456	8,000	8,000
Total Revenue =	<u>1,021,401</u>	<u>1,054,490</u>	<u>1,062,163</u>
Expenditures:			
Personnel	292,007	297,073	302,283
Charges & Services	455,144	528,966	528,966
Capital Outlay	441,000	655,100	327,000
Total Expenditures =	<u>1,188,151</u>	<u>1,481,139</u>	<u>1,158,249</u>
Working Capital	949,304	522,655	426,570

**Internal Service Fund - 71**

**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Charges &amp; Services</b>					
64730	Equipment Maintenance Services	583,133	583,833	599,609	601,049
64740	Equipment Replacement Charges	379,387	420,112	444,881	451,114
	Subtotal Charges & Services	<u>962,520</u>	<u>1,003,945</u>	<u>1,044,490</u>	<u>1,052,163</u>
<b>Income From Investments</b>					
66110	Interest On Investments	2,435	2,000	2,000	2,000
	Subtotal Income From Investments	<u>2,435</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>Miscellaneous Revenues</b>					
66520	Sale Of Supplies & Materials	24,336	1,500	3,000	3,000
66570	Other Revenue	337	1,221		
67210	Sale Of Assets	7,850	4,950	5,000	5,000
67220	Insurance Recoveries	145,563	7,785		
	Subtotal Miscellaneous Revenues	<u>178,086</u>	<u>15,456</u>	<u>8,000</u>	<u>8,000</u>
<b>Total: Internal Service Fund</b>		<u><u>1,143,041</u></u>	<u><u>1,021,401</u></u>	<u><u>1,054,490</u></u>	<u><u>1,062,163</u></u>

**Internal Service Fund - 71**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>62 - Service Facility</b>					
12100	Regular Salaries	198,925	218,927	226,910	231,448
12600	Cell Phone Stipend	285	258	280	280
13100	Overtime		1,040	1,040	1,040
14100	Social Security	15,328	16,847	17,460	17,807
14200	Pension Contribution	9,534	10,946	11,346	11,572
15100	Group Insurance	37,152	41,200	36,760	36,760
15300	Worker's Compensation	2,631	2,789	3,277	3,375
	Subtotal Personnel Services	<u>263,855</u>	<u>292,007</u>	<u>297,073</u>	<u>302,283</u>
22100	Operating Materials & Supplies	21,494	30,000	36,500	36,500
22800	Uniforms & Protective Clothing		150	600	600
25100	Gas & Diesel	194,473	150,000	180,000	180,000
25300	Oil & Lubricants	8,018	8,500	9,500	9,500
25400	Tires, Batteries, & Accessories	22,066	24,000	26,400	26,400
31100	Liability Insurance	1,664	1,399	1,656	1,656
33100	Travel, Education & Training	114	451	1,200	1,200
33600	Dues, Memberships & Subscriptions	2,695	3,549	2,700	2,700
34100	Telephone	1,772	1,500	1,780	1,780
34200	Natural Gas	4,350	6,720	6,000	6,000
34300	Electricity	10,979	9,900	11,000	11,000
34400	Trash Collection	308	308	310	310
34500	Water Service	149	150	825	825
34600	Sewer Service	548	550	550	550
35100	Vehicle Equipment Use & Maint.	9,650	9,650	25,000	25,000
35200	Future Vehicle & Eq. Replacement	12,000	12,000	21,000	21,000
35310	Fleet Maintenance	130,500	135,000	139,000	139,000
38500	IT	73	110	110	110
38525	IT Supplies	414	1,000	1,000	1,000
38710	Other Expenses	487	400	508	508
	Subtotal Charges & Services	<u>421,754</u>	<u>395,337</u>	<u>465,639</u>	<u>465,639</u>
42100	Buildings & Improvements	2,300	0	100,000	100,000
	Subtotal Capital Outlay	<u>2,300</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>
	<b>Total: Service Facility</b>	<u><u>687,909</u></u>	<u><u>687,344</u></u>	<u><u>862,712</u></u>	<u><u>867,922</u></u>

**Internal Service Fund - 71  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>65 - Administration &amp; General</b>					
31100	Liability Insurance	18,830	19,207	22,727	22,727
31410	Accounting & Administration Fee	38,000	38,000	38,000	38,000
38710	Other Expenses	38	100	100	100
38720	Insurance Deductible	2,000	2,500	2,500	2,500
	Subtotal Charges & Services	<u>58,868</u>	<u>59,807</u>	<u>63,327</u>	<u>63,327</u>
	<b>Total: Administration &amp; General</b>	<u>58,868</u>	<u>59,807</u>	<u>63,327</u>	<u>63,327</u>
<b>70 - Capital Equipment Replacement</b>					
46100	Office Equipment			16,000	5,000
46200	Equipment	181,909	91,000	214,600	56,000
46300	Vehicles	183,370	350,000	324,500	166,000
	Subtotal Capital Outlay	<u>365,279</u>	<u>441,000</u>	<u>555,100</u>	<u>227,000</u>
	<b>Total: Capital Equipment Replacement</b>	<u>365,279</u>	<u>441,000</u>	<u>555,100</u>	<u>227,000</u>
	<b>Total: Internal Service Fund</b>	<u>1,112,056</u>	<u>1,188,151</u>	<u>1,481,139</u>	<u>1,158,249</u>

# Employee's Dental Ins. Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>2,651</u>	<u>1,829</u>	<u>982</u>
Revenues:			
Contributions	<u>48,953</u>	<u>48,953</u>	<u>48,953</u>
Total Revenue =	<u>48,953</u>	<u>48,953</u>	<u>48,953</u>
Expenditures:			
Charges & Services	<u>49,775</u>	<u>49,800</u>	<u>49,900</u>
Total Expenditures =	<u>49,775</u>	<u>49,800</u>	<u>49,900</u>
Fund Balance	1,829	982	35

## Employee's Dental Insurance Fund - 72

### Revenue - 00

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Contributions</b>					
66440	Contributions By Employees	10,891	10,826	10,826	10,826
66450	Contributions By City	32,029	33,127	33,127	33,127
67702	Transfer From General Fund	8,000	5,000	5,000	5,000
	Subtotal Contributions	<u>50,920</u>	<u>48,953</u>	<u>48,953</u>	<u>48,953</u>
<b>Total: Employee's Dental Insurance Fund</b>		<u><u>50,920</u></u>	<u><u>48,953</u></u>	<u><u>48,953</u></u>	<u><u>48,953</u></u>

**Employee's Dental Insurance Fund - 72**  
**Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>90 - Non-Departmental</b>					
31700	Administrative & Trustee Fee	9,749	9,775	9,800	9,900
38861	Dental Insurance Claims	42,789	40,000	40,000	40,000
	Subtotal Charges & Services	<u>52,538</u>	<u>49,775</u>	<u>49,800</u>	<u>49,900</u>
<b>Total:</b>					
<b>Employee's Dental Insurance Fund</b>		<u><u>52,538</u></u>	<u><u>49,775</u></u>	<u><u>49,800</u></u>	<u><u>49,900</u></u>

# Capital Project Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>17,835,956</u>	<u>16,750,180</u>	<u>28,794</u>
Revenues:			
Grants	50,000	3,800,000	0
Investment Income	33,820	10,000	0
Contributions For Construction	0	250,000	0
Other Revenues	1,832	0	0
Other Financing Sources	0	2,041,934	0
Total Revenue =	<u>85,652</u>	<u>6,101,934</u>	<u>0</u>
Expenditures:			
Personnel	54,007	56,324	28,794
Capital Outlay	1,117,421	22,766,995	0
Total Expenditures =	<u>1,171,428</u>	<u>22,823,319</u>	<u>28,794</u>
Fund Balance	16,750,180	28,794	0

**Capital Project Fund - 80**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
63331	Grants		50,000	3,800,000	
66420	Contributions For Construction			250,000	
67315	Bond Premium				
67320	Bond Proceeds				
66110	Interest on Investments	58,122	33,820	10,000	
66570	Other Revenues	1,300	1,832		
67719	Transfer From C.W.C.I. Fund			2,041,934	
	Subtotal Capital Project Revenue	<u>59,422</u>	<u>85,652</u>	<u>6,101,934</u>	<u>0</u>
<b>Total: Capital Project Fund</b>		<u><u>59,422</u></u>	<u><u>85,652</u></u>	<u><u>6,101,934</u></u>	<u><u>0</u></u>

**Capital Project Fund - 80  
Expenditures**

Account #	Expenditure By Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>19 - CWCI Truck Route</b>					
12100	Salaries		42,200	44,108	22,495
12600	Cell Phone Stipend		295	320	160
13100	Overtime		150	150	75
14100	Social Security & Medicare		3,262	3,410	1,739
14200	Pension Contribution		2,110	2,205	1,125
15100	Group Insurance		5,750	5,876	2,938
15300	Worker's Compensation		240	255	263
	Subtotal Personnel Services	<u>0</u>	<u>54,007</u>	<u>56,324</u>	<u>28,794</u>
31100	Liability Insurance		30,243		
31600	Professional Services	1,099,378	553,794	21,366,995	
42100	Land & Buildings	3,120,551	533,384	1,400,000	
	Subtotal Capital Outlay	<u>4,219,929</u>	<u>1,117,421</u>	<u>22,766,995</u>	<u>0</u>
<b>90 - Non Departmental</b>					
38715	Tabor Refund	<u>1,213</u>			
	Subtotal Transfers To Other Funds	<u>1,213</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total: CWCI Truck Route</b>	<u><u>4,221,142</u></u>	<u><u>1,171,428</u></u>	<u><u>22,823,319</u></u>	<u><u>28,794</u></u>
	<b>Total: Capital Project Fund</b>	<u><u>4,221,142</u></u>	<u><u>1,171,428</u></u>	<u><u>22,823,319</u></u>	<u><u>28,794</u></u>

# Debt Service Fund

	Estimated 2012	Budget 2013	Estimated 2014
Fund Balance	<u>1,852,802</u>	<u>1,852,802</u>	<u>1,853,003</u>
Revenues:			
Intergovernmental	415,749	415,749	415,749
Income from Investments	12,500	12,500	12,500
Other Financing Sources	<u>1,351,056</u>	<u>1,351,056</u>	<u>1,350,455</u>
Total Revenue =	<u>1,779,305</u>	<u>1,779,305</u>	<u>1,778,704</u>
Expenditures:			
Debt Service	<u>1,779,305</u>	<u>1,779,105</u>	<u>1,778,705</u>
Total Expenditures =	<u>1,779,305</u>	<u>1,779,105</u>	<u>1,778,705</u>
Fund Balance	1,852,802	1,853,003	1,853,002
Required Reserve	1,852,802	1,852,802	1,852,802

**Debt Service Fund - 90**  
**Revenue - 00**

Account #	Revenues by Source	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>Intergovernmental Revenues</b>					
63331	Federal Grants (B.A.B.s)	486,196	415,749	415,749	415,749
	Subtotal Intergovernmental Revenues	486,196	415,749	415,749	415,749
<b>Income From Investments</b>					
66110	Interest On Investments	13,723	12,500	12,500	12,500
	Subtotal Income Form Investments	13,723	12,500	12,500	12,500
<b>Other Financing Sources</b>					
67719	Transfer From CWCI	1,352,900	1,351,056	1,351,056	1,350,455
	Sub. Other Financing Sources	1,352,900	1,351,056	1,351,056	1,350,455
<b>Total - Debt Service Fund</b>		<u>1,852,819</u>	<u>1,779,305</u>	<u>1,779,305</u>	<u>1,778,704</u>

## Debt Service Fund - 90

### Expenditures

Account #	Expenditure by Department	2011 Actual	2012 Estimated	2013 Budget	2014 Estimated
<b>19 - CWCI</b>					
38910	Principal	360,000	510,000	520,000	530,000
38920	Interest	1,492,802	1,269,305	1,259,105	1,248,705
	<b>Total: CWCI Debt</b>	<u>1,852,802</u>	<u>1,779,305</u>	<u>1,779,105</u>	<u>1,778,705</u>
<b>Total: Debt Service Fund</b>		<u>1,852,802</u>	<u>1,779,305</u>	<u>1,779,105</u>	<u>1,778,705</u>