

# **CITY OF MONTE VISTA, COLORADO**

## **2010 BUDGET**

### **MAYOR**

**DONALD K. SCHALL**

### **CITY COUNCIL**

**JOSE "ART" MEDINA, MAYOR PRO-TEM**

**ROSE WILSON**

**GABE DURAN**

**DEBBIE GARCIA**

ORDINANCE NO. 816

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE CITY OF MONTE VISTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2010, AND ENDING DECEMBER 31, 2010.

WHEREAS, the City Manager, Don Van Wormer, has submitted a proposed budget to this governing body, and

WHEREAS, upon Public Notice said proposed budget is open for public inspection and said notice advises that the proposed budget would be taken into consideration at the regular meeting of the City Council of the City of Monte Vista, Colorado.

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

Section I: The 2010 Budget for the City of Monte Vista as submitted, and herein summarized by Fund, is approved and adopted.

Section II: The Estimated Revenues for each Fund are:

GENERAL FUND	\$2,467,535
CONSERVATION TRUST FUND	42,650
URBAN RENEWAL AUTHORITY	4,000
GRANT FUND	1,798,810
RECREATION FUND	315,199
CITY SERVICE UTILITY FUND	1,606,037
CAPITAL IMPROVEMENT (1% TAX)	546,000
DEBT SERVICE FUND	283,000
CAPITAL CONSTRUCTION	330,000
<b>TOTAL REVENUE:</b>	<b>\$7,393,231</b>

Section III: The following sums are hereby appropriated for each Fund:

GENERAL FUND	\$2,467,201
CONSERVATION TRUST FUND	42,500
URBAN RENEWAL AUTHORITY	4,000
GRANT FUND	1,798,810
RECREATION FUND	315,199
CITY SERVICE UTILITY FUND	1,579,511
CAPITAL IMPROVEMENT (1% TAX)	522,000
DEBT SERVICE FUND	283,000
CAPITAL CONSTRUCTION	277,000
<b>TOTAL EXPENDITURE:</b>	<b>\$7,289,221</b>

IT IS HEREBY DECLARED THAT THIS ORDINANCE IS NECESSARY TO THE IMMEDIATE PRESERVATION OF PUBLIC PEACE, HEALTH AND SAFETY, AND DUE TO THE NECESSITY FOR MILL LEVY CERTIFICATION TO RIO GRANDE COUNTY, COLORADO BY DECEMBER 15, 2009, SHALL TAKE EFFECT AND BE ENFORCED FROM AND AFTER FINAL PASSAGE.

INTRODUCED, READ IN FULL AND APPROVED THIS 19TH DAY OF NOVEMBER 2009.

APPROVED:

Donald K. Schall  
Donald K. Schall, Mayor

ATTEST:

Lucille Duran  
Lucille Duran, City Clerk

APPROVED AS TO FORM:

Eugene L. Farish, City Attorney

Approved and Passed First Reading: November 19<sup>th</sup>, 2009  
First Publication: November 25<sup>th</sup>, 2009

Lucille Duran  
Lucille Duran, City Clerk

Passed Second and Final Reading: December 3, 2009  
Second and Final Publication: December 16, 2009

Lucille Duran  
Lucille Duran, City Clerk

STATE OF COLORADO    )  
COUNTY OF RIO GRANDE) SS  
CITY OF MONTE VISTA    )

I, Lucille M. Duran, the duly appointed, qualified City Clerk, in and for the City of Monte Vista, County of Rio Grande, State of Colorado, do hereby certify that this is a true and correct copy of Ordinance No. 816 - an Ordinance Adopting a Budget and Appropriating Sums of Money for the City of Monte Vista, Colorado, for the Calendar Year Beginning January 1, 2010, and Ending December 31, 2010.

Done and Signed this 3rd day of December, 2000.



Lucille M. Duran, City Clerk  
City of Monte Vista

# CITY OF MONTE VISTA, COLORADO

## 2010 BUDGET

In this section the 2010 City of Monte Vista budget is presented in summary form. The budget is basic and within the financial capacity of the City. The following information is intended to give a general overview of the contents of the budget. Total revenues are projected at \$7,393,231 while total expenditures are projected at \$7,289,221 including grants and inter-fund transfers. Cash positions within each fund have improved each year since 2004 and will continue to improve due to prudent fiscal management and responsible oversight by the city council and city staff.

### **Revenue Projections:**

Revenue projections are based on data relevant to each line item. Using historical data and current trends, we believe the projections to be cautiously optimistic yet realistic.

GENERAL FUND	\$2,467,535
CONSERVATION TRUST FUND	42,650
URBAN RENEWAL AUTHORITY	4,000
GRANT FUND	1,798,810
PARKS & RECREATION	315,199
CITY SERVICE UTILITY FUND	1,606,037
CAPITAL IMPROVEMENT (1% TAX)	546,000
DEBT SERVICE FUND	283,000
CAPITAL PROJECT FUND	330,000
<b>TOTAL REVENUE</b>	<b>\$7,393,231</b>

### **Expenditure Projections:**

GENERAL FUND	\$2,467,201
CONSERVATION TRUST FUND	42,500
URBAN RENEWAL AUTHORITY	4,000
GRANT FUND	1,798,810
PARKS & RECREATION	315,199
CITY SERVICE UTILITY FUND	1,579,511
CAPITAL IMPROVEMENT (1% TAX)	522,000
DEBT SERVICE FUND	283,000
CAPITAL PROJECT FUND	277,000
<b>TOTAL EXPENDITURE</b>	<b>\$7,289,221</b>
<b>DIFFERENCE</b>	<b>\$104,010</b>

The four most significant revenues for the City general fund are: City Sales Tax, County Sales Tax, General Property Tax and Payment in Lieu of Tax.

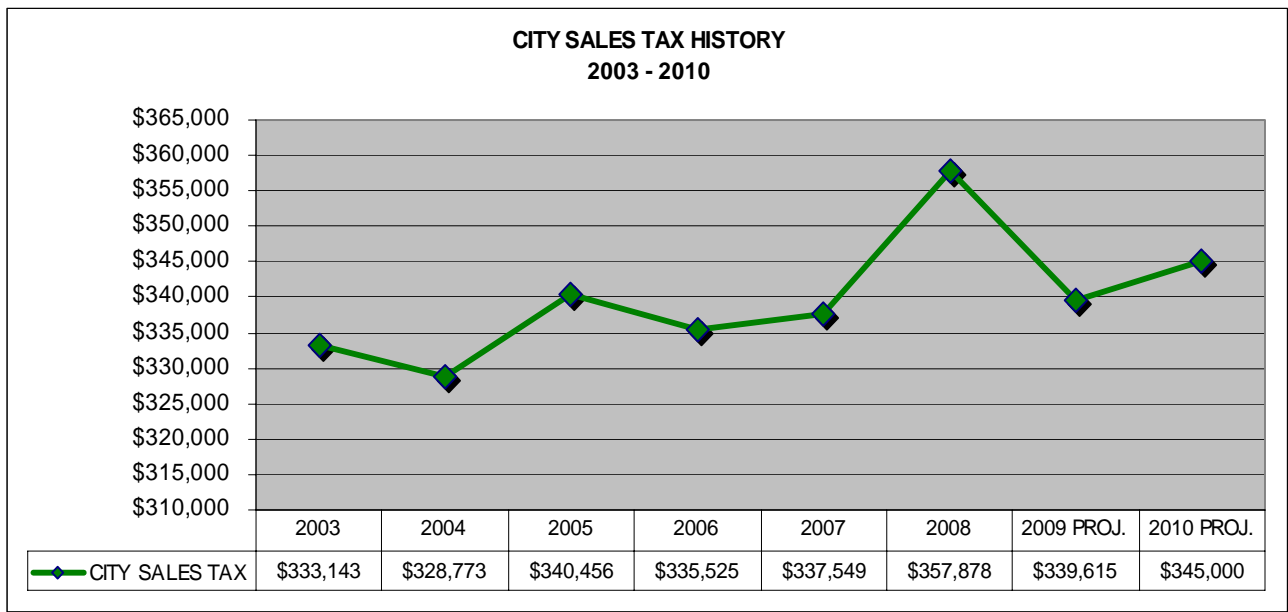
**City Sales Tax:**

The General Fund City Sales Tax is 1%. The overall increase from 2003 thru 2008 is 7.4%. A conservative approach is best when calculating sales tax particularly given the recent volatility of the local, regional, national, and world economy.

Sales tax revenue for 2008 includes a one-time/non-recurring tax collection of approximately \$5,946; collections without this revenue total \$351,932. A reduction of this amount was included when estimating sales tax revenue for 2009.

As of July 2009 sales tax collections experienced a decrease of 3.6% (excluding the one-time/non-recurring revenue) compared to 2008. Sales tax revenue estimates for 2010 were based on the assumption that collections will increase by 1.6% compared to 2009 estimated revenue and was the method used for estimated city sales tax collections for 2010.

Year	Amount	% Change from Previous Year
2003	\$333,143	5.71%
2004	\$328,773	(1.31%)
2005	\$340,456	3.55%
2006	\$335,525	(1.45%)
2007	\$337,549	.60%
2008	\$357,878	6.02%
2009 Budgeted	\$345,000	(3.59%)
2009 Estimated	\$339,615	(5.10%)
2010 Budgeted	\$345,000	1.58%



## County Sales Tax:

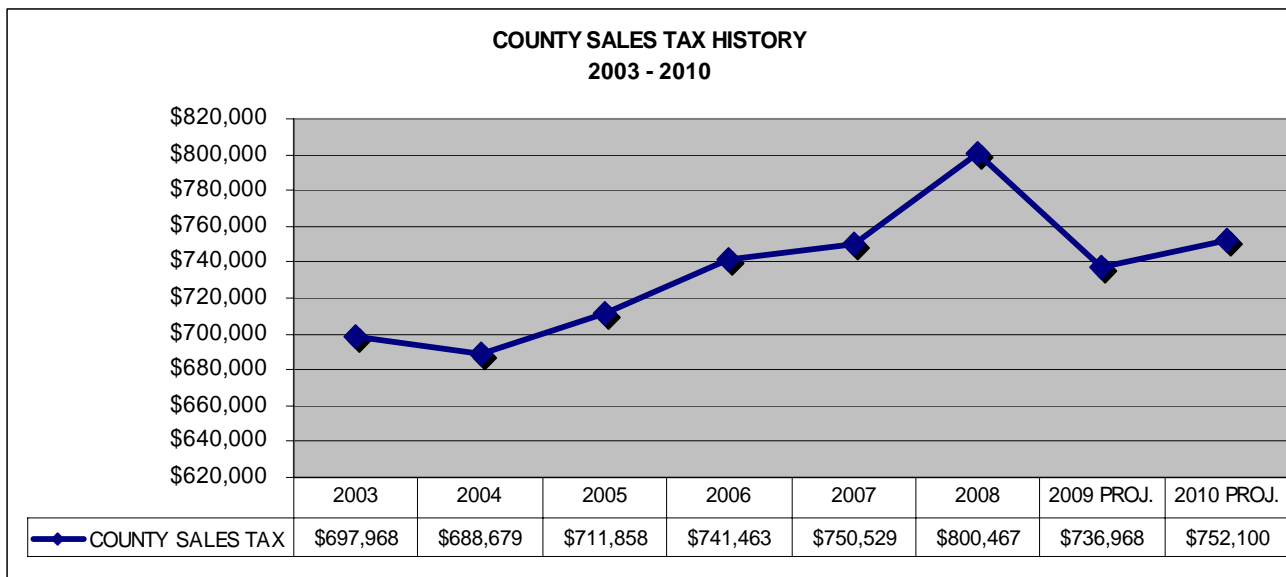
County Sales Tax collections for the City consist of two parts:

1. The City receives 35% of the first penny of sales tax collected Countywide.
2. The second penny of County Sales Tax, approved by the voters in November 1995, is distributed thus: The City receives 100% of County tax collected within the City limits plus an additional 4%, if available; plus an additional 32.34% of any balance remaining. This method of distribution is according to an intergovernmental agreement between Rio Grande County, the City of Monte Vista, the Town of Del Norte and the Town of South Fork.

County Sales Tax has experienced an overall increase of 14.69% from 2003-2008. As stated earlier sales tax collections for 2008 include a one-time/non-recurring tax collection of \$8,028, collections without this revenue total \$792,438.

Excluding the one-time/non-recurring tax revenue, county Sales tax collections for 2009 is expected to decrease by 7.31% compared to 2008. County Sales Tax collections for 2010 are projected based upon a conservative approach particularly given the recent volatility of the local, regional, and national economy.

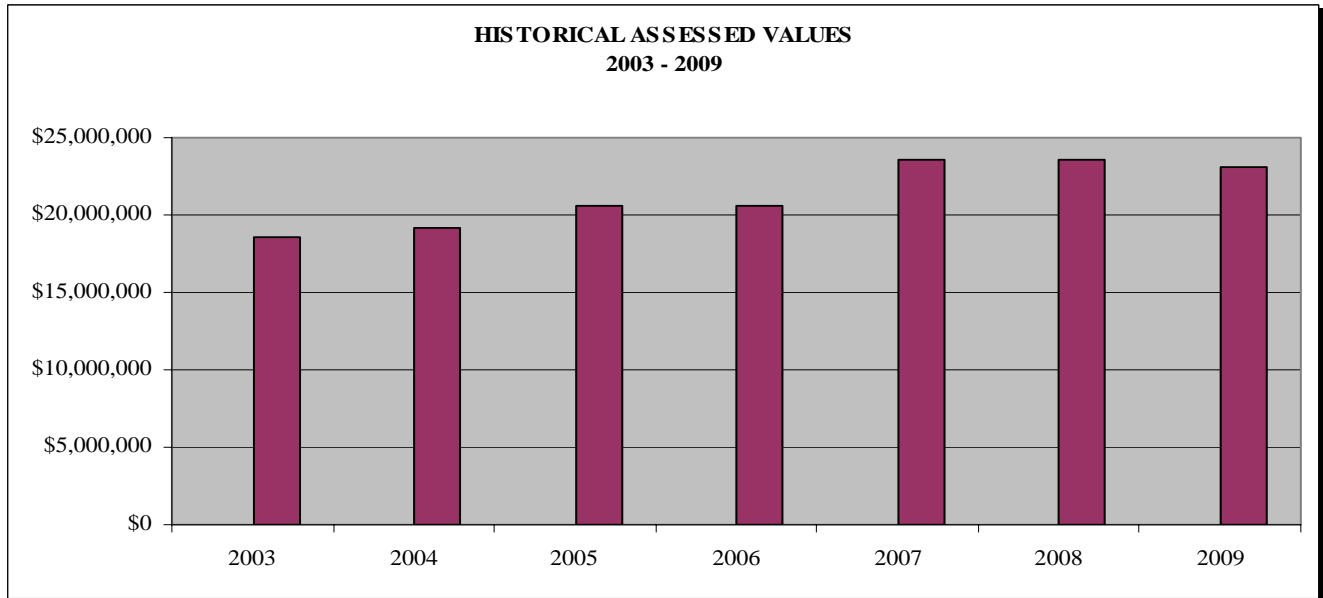
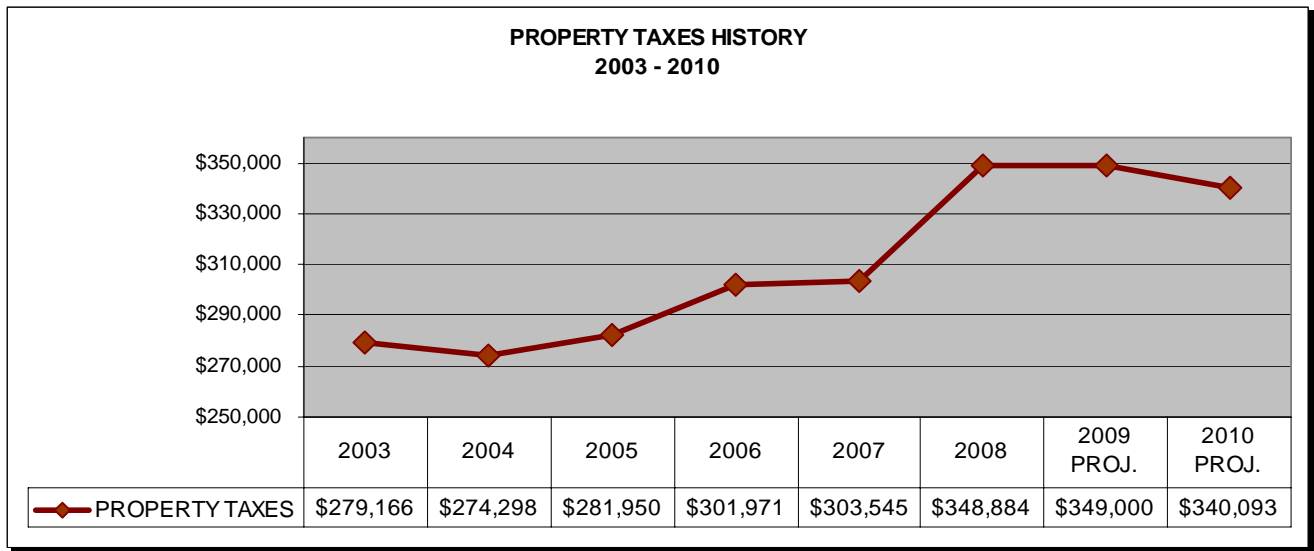
Year	Amount	Previous Year
2003	\$697,968	4.78%
2004	\$688,679	(1.33%)
2005	\$711,858	3.37%
2006	\$741,463	4.16%
2007	\$750,529	1.22%
2008	\$800,467	6.65%
2009 Budgeted	\$760,000	(5.05%)
2009 Estimated	\$736,968	(7.93%)
2010 Budgeted	\$752,100	2.05%



**Property Tax:**

Property tax is based on the assessed valuation for all taxable property. The levying of taxes is authorized under Colorado Statutes and the City Charter. The adopted 2009 mill levy is 14.740 mills. Revenues are collected by Rio Grande County and remitted to the City monthly. Given the uncertainty of the real estate market and the volatility of the lending market, it is anticipated that by 2010 the City may experience an increase in foreclosures and a corresponding market adjustment in the number and price of homes on the market.

<b>Budgeted</b>	<b><u>2009</u></b> \$349,000	<b><u>2010</u></b> \$340,093
<b>Assessed Valuation</b>	\$23,561,370	\$23,072,810
<b>Mill Levy</b>	14.740 Mills	14.740 Mills





## **Payment in Lieu of Tax (PILT):**

“PILT” is paid from the Enterprise Fund to the General Fund. If “government owned businesses” were privately owned they would produce tax revenue to the General Fund. The payment compensates for administrative time and materials such as elected officials, support staff, management and legal representation not otherwise allocated to the enterprise funds. PILT Payment for 2010 totals \$158,165.

## **Enterprise Fund Projections:**

All Enterprise Funds have revenue projections based on fees charged for services and contractual agreements in place or projected.

City Service Utility Fund. Since the City has not increased water and sewer rates since 2007 an internal rate analysis for all services within the City Utility Fund was completed. The purpose of the analysis was to review the City Service Utility Fund’s financial status and determine the appropriate rate structure required to generate the funds necessary to operate, maintain and make capital improvements to the utility system. All proposed rate increases are assumed to be effective January 1, 2010. The proposed rates are designed to recover the cost of providing services from each customer.

*Water Rates.* The existing water rates are sufficient in covering the cost of providing the service and maintaining coverage for future capital needs. However, the rate structure does not accommodate the freezing temperatures the city has experienced in the past years. The proposed water rate structure is designed to allow for a drip policy during the winter months. This additional water usage enables and encourages property owners to “drip” water to prevent their service line and meter from freezing. Currently, inside city residents are billed a base fee that varies by water meter size and a volume charge of \$1.46 per thousand gallons of water usage. The proposed base rate fee will increase by \$7.30 monthly, per meter size, and will include a monthly water volume allowance of 5,000 gallons for billing periods May through December and up to 15,000 gallons during the winter billing months, January through April, before the excess water volume charge of \$1.46 per thousand gallons apply. Since the proposed rate structure includes a monthly water volume allowance, approximately 65% of city residents will not see an increase in their monthly water bill. The remaining 35% of city residents, that normally do not use up to 5,000 gallons, will experience an average monthly increase of \$3.27. The following information details revenue and expenditure history as well as projected revenues after the proposed rate adjustment.

<u>Water</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>As of 9/30/09</u>	<u>Revenue from Existing Rates</u>	<u>Proposed Annual Adjustment</u>	<u>2010 Revenue from Proposed Rates</u>
Revenues	\$766,104	\$798,869	\$548,986	\$750,419	4.85%	\$786,821
Expenditures	<u>\$611,169</u>	<u>\$608,500</u>	<u>\$437,645</u>	<u>\$672,129</u>		<u>\$672,129</u>
Variance	\$154,935	\$190,369	\$111,341	\$78,290		\$114,692

*Wastewater Rates.* As of September 30, 2009 wastewater revenues have decreased by approximately 8.8% compared to 2008. As city residents become more conservative during the winter months in which sewer averages are established, wastewater revenues will continue to decline. Water usage during the winter months has declined by approximately 19% compared to last year. The proposed 2010 wastewater operating budget totals \$890,535, an increase of \$138,779 compared to 2008 actual. Most of the increase is associated with capital requirements,

deferred maintenance of various equipment and the rising costs of doing business. Projections indicate that in 2010 sewer operations will operate in a \$232,454 deficit. The original recommended wastewater rate structure included a monthly base fee increase of \$2.70 and a volume charge increase of \$1.41 per thousand gallons. City Council decided to implement only the base rate increase of \$2.70 per month and exclude the volume increase. The approved base rate increase will generate approximately \$80,000 in additional wastewater revenue which will not be sufficient in covering sewer operations. Fund balance will be use to cover the deficit of \$121,203 for sewer operations in 2010. City Council will consider a new wastewater structure in 2010 to address the deficit. The following information details revenue and expenditure history as well as projected revenues after the proposed rate adjustment.

<u>Wastewater</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>As of 9/30/09</u>	<u>Revenue from Existing Rates</u>	<u>Proposed Annual Adjustment</u>	<u>2010 Revenue from Proposed Rates</u>
Revenues	\$730,141	\$774,927	\$520,674	\$689,195	11.6%	\$769,332
Expenditures	<u>\$641,794</u>	<u>\$751,736</u>	<u>\$526,844</u>	<u>\$921,649</u>		<u>\$890,535</u>
Variance	\$88,347	\$23,191	(\$6,170)	(\$232,454)		(\$121,203)

*Storm Drain Maintenance Fees.* The existing storm drain fee is a standard monthly base fee of \$.50 charged to each account within the city limits of the City of Monte Vista. This fee was adopted in 2001 with a provision that on January first of every subsequent year the per month fee shall increase by the same percentage as the cost of living increase applied to personnel of the City, the rate increases never occurred. A financial analysis of the past five years indicates that the existing rate of \$.50 is not adequate in recovering the cost of providing the service. The proposed rate structure will consider the customer's current equivalent residential unit (EQR), most residential customers are single-family units which equates to 1 EQR. The proposed base fee of \$1.75 will be multiplied by the customers EQR. Since a majority of city customers are residential accounts their monthly storm drain bill will increase by \$1.25 per month. Commercial accounts may experience a slightly larger increase based on their current EQR. The recommended rate will generate approximately \$37,746 in additional storm drain revenue. The following information details revenue and expenditure history as well as projected revenue after the proposed rate adjustment.

<u>Storm Drain</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>As of 9/30/09</u>	<u>Revenue from Existing Rates</u>	<u>Proposed Annual Adjustment</u>	<u>2010 Revenue from Proposed Rates</u>
Revenues	\$11,439	\$11,261	\$8,345	\$12,138	311%	\$49,884
Expenditures	<u>\$50,617</u>	<u>\$27,589</u>	<u>\$26,707</u>	<u>\$41,733</u>		<u>\$41,733</u>
Variance	(\$39,178)	(\$16,328)	(\$18,362)	(\$29,595)		\$8,151

### **Services Provided:**

Service levels continue to improve compared to prior years through updating equipment, training and an increase in efficiencies. The major services provided include, but are not limited to, Police Protection, Streets and Roads, Pest Control, Water and Wastewater, Parks and Recreation and General Administration. However, with revenues through 2011 projected to be flat and with the cost of doing business continuing to rise the City has determined it is necessary to review all services and programs to determine the value of each, then prioritize all services and possibly eliminate or reduce services that are of marginal value.

A new fee in the General Fund is recommended for 2010. The cost to provide street lighting throughout the City is approximately \$66,000 annually. It is recommended that the 2010 budget include revenue estimates to add a \$3.00 per month street light maintenance fee to the current

monthly bill for all inside city residents. This maintenance fee will produce approximately \$67,000 in revenue and will be used to offset the cost to provide street lights.

For many years the City’s pest control service revenue has remained relatively flat with no increase since 1998. The existing rate structure charges a fee of \$3.25 per customer EQR. The service fee was designed to recover all costs associated with providing pest control and code enforcement services. Currently, the 2010 expenses of \$94,175 required to provide the service are greater than the revenue received. In order to meet our operating cost and to ensure continued reliable service a proposed rate increase of \$.15 per customer EQR is recommended. The proposed rate increase will increase our existing revenue by \$4,219 (from \$91,416 to \$95,635).

The tables below provide an example of a typical month bill with the proposed rate increase.

Inside City Limits			
Residential 3/4-inch Customers			
	Existing	Proposed	Variance
Water Base Charge	\$ 12.90	\$ 20.20	\$ 7.30
5,000 gallons water volume	\$ 7.30	\$ -	\$ (7.30)
Total Water Charges	\$ 20.20	\$ 20.20	\$ -
Sewer Base Charge	\$ 7.50	\$ 10.20	\$ 2.70
5,000 gallons water volume	\$ 19.50	\$ 19.50	\$ .00
Total Sewer Charges	\$ 27.00	\$ 29.70	\$ 2.70
Storm Drain Maintenance Fee	\$ 0.50	\$ 1.75	\$ 1.25
Street Light Fee	\$ -	\$ 3.00	\$ 3.00
Pest Control/Code Enforcement Fee	\$ 3.25	\$ 3.40	\$ 0.15
Total Other Charges	\$ 3.75	\$ 8.15	\$ 4.40
Monthly bills will increase by an average of \$7.10 for residential 3/4-inch water meter customer based on a billable volume of 5,000 gallons.			

Outside City Limits			
Residential 3/4-inch Customers			
	Existing	Proposed	Variance
Water Base Charge	\$ 25.80	\$ 40.40	\$ 14.60
5,000 gallons water volume	\$ 14.60	\$ -	\$ (14.60)
Total Water Charges	\$ 40.40	\$ 40.40	\$ -
Sewer Base Charge	\$ 15.00	\$ 20.40	\$ 5.40
5,000 gallons water volume	\$ 39.00	\$ 39.00	\$ .00
Total Sewer Charges	\$ 54.00	\$ 59.40	\$ 5.40
Monthly bills will increase by an average of \$5.40 for residential 3/4-inch water meter customer based on a billable volume of 5,000 gallons.			

## **Personnel:**

Regular Full-time and Regular Part-time: The City is in the process of implementing the new Performance Management System. The salary structure is set on a salary range of minimum range, mid-range, and maximum range instead of the 10 step salary chart that was used previously. Performance evaluations will be conducted for all employees from November 1<sup>st</sup> to December 15<sup>th</sup> of each year. The budget includes a 2% merit increase over all. Employees can earn an increase of up to 3% as long as each department does not go over their allotted 2% increase. The increase will be effective with the first checks issued after January 1, 2010.

The City completed a compensation study in 2008 that indicated approximately 50% of all employees are below market rate. The cost to bring all employees to market is cost prohibitive if completed in one year. The City developed a plan that would bring all employees to market within three years. The cost to bring all employees to market is estimated at approximately \$100,000 over the next three years. The City is in its second year of this compensation plan

The City has an unfilled Assistant City Manager (ACM) position which will be filled in 2010. The ACM position will most likely be filled internally and will retain their current position as well as have additional duties so there will be no increase in FTE's in the General Fund.

With the creation of the ACM there will be a reorganization of the City organizational chart to reflect new and reallocated duties. The new organizational structure will be presented to city council for their review by the end of FY2009.

## **Insurance:**

### Employee Health, Dental, Vision Coverage:

- The City will continue with a fully funded health care program provided by CEBT. The 2010 renewal with CEBT showed an increase of 5.5%. The employer and the employee's rates were raised equally.
- The City's dental and vision program continue to be self-funded with no premium increase.

### Term Life Insurance, AD&D, EAP and Long Term Disability:

The City provides this coverage for all regular full-time employees. The cost is based on a percentage of gross salary for each individual employee.

## **Worker's Compensation:**

Total citywide cost is based on Colorado Intergovernmental Risk Sharing Agency's (CIRSA) 2010 quote of \$62,872 before credits. The City accrues a Member's Equity Account each year with CIRSA. For the year 2010 CIRSA gave the City a credit of \$21,295 out of that Equity Account because of the economy. The City also received a credit for the Loss Control Standards Score of \$3,021. The final quote for 2010 after all credits total \$38,556 and compares to the 2009 premium of \$51,528. The rate is based on our estimates of the 2010 personnel budget before increases or the proposed hiring of additional FTE's; the final billing is adjusted at the completion of the year and is based on actual payroll versus the estimate.

## **Property, Casualty, Airport Property Casualty:**

The quote for Property/Casualty coverage for 2010 is \$102,240 before credits. After the Member Equity Credit of \$6,079 and the Loss Control Standards Audit Score credit of \$2,822 the final quote is \$93,333 and compares to the 2009 premium of \$100,428. The City carries a \$500/\$1000 deductible. Airport liability policies are purchased separately. Airport liability is anticipated to cost approximately \$3,300.

## **Employee Retirement:**

All employees, other than sworn police officers, participate in FICA (Social Security). The contribution is required and is 6.20% for both the employee and employer. The Medicare rate is an additional 1.45% for all employees except for sworn officers hired before 1989.

The City also provides additional retirement for all full-time regular employees through ICMA (International City Management Association). Three distinct plans are provided:

1. **457 Deferred Compensation Plan**

Available to all employees; no employer contribution. This allows employees to save funds with pre-tax dollars. Tax is paid upon withdrawal at retirement. The Internal Revenue Service sets the rules.

2. **401(A) Money Purchase Plan - Sworn Police Officers**

Mandatory participation is required for all sworn Police Officers. This is instead of participation in Social Security as elected in the 1970's. The current contribution is an employer contribution of 14.2% and employee contribution of 6.2%. Vesting is 0% for the first five years of employment after which vesting is 100%. The contribution is with pre-tax dollars. IRS rules apply.

3. **401(A) Money Purchase Plan-Employees other than Sworn Police Officers**

All other full-time employees are required to participate in this pre-tax retirement benefit. The current contribution is an employer contribution of 8% and an employee contribution of 0%. Vesting is 0% for the first three years of employment, after which vesting is 100%.

## **Capital Equipment and Service Purchases:**

Capital purchases are defined as single items costing \$5,000 or more and with at least a five-year useful life. Major capital purchases for the 2010 budget include:

### **Police Department**

- The Police Department will replace their existing server with a Dell Power Edge T610 server. The existing server is more than five years old and is running out of storage space. Replacement parts in the event of any failure will be hard to find and will not be cost effective. Cost of the new terminal server is estimated at \$9,718.

### Grant Fund

- Final phase of the storm water and road improvements on Clearview Drive, estimated costs for 2010 total \$667,000. The City anticipates receiving \$500,000 in CDBG funds and the City will provide matching funds in the amount of \$167,000. Matching funds for this project will come from the Series 2008 Sales Tax Refunding and Improvement Bond revenue.
- Final phase of the Ski Hi Arena Improvement project partly funded by Energy Impact Assistance funds, GoCo funds and Conservation Trust Funds. Projected cost for 2010 total \$453,010.
- The City of Monte Vista, in collaboration with Valley-Wide Health Systems, Inc., plan to replace a dilapidated medical office building that supports the delivery of primary health care to uninsured, under-insured, and any other vulnerable residents in Rio Grande County. Specifically, the City will purchase and renovated an established building at 925 Second Avenue in Monte Vista, into a new clinic that will provide primary health services to all residents. The City will own the facility for five years and then transfer ownership to Valley-Wide Health Services, Inc. This project commenced in 2009 with the purchase of the building. Renovations are expected to be complete in 2010. The project will be partly funded by a Community Development Block Grant (CDBG) in the amount of \$1,000,000 and Valley-Wide services will provide \$500,000 in partner funds. Estimated costs included in the 2010 budget total \$659,800.

### Capital Improvement Fund

- Purchase of a new street sweeper, estimated cost of \$240,000. Fund balance will provide \$200,000 and 2010 sales tax revenues will provide the remaining balance of \$40,000.

### City Services

- Purchase of a new vehicle, estimated cost of \$28,000.

## **Debt Service:**

The below debt service schedule identifies with narrative the annual obligation for specific funds.

- In 1999 the City became indebted to the Colorado Water Resources and Power Authority for \$968,000 at 4.5% interest due in semi-annual installments with annual debt service of \$74,892. The loan is payable from the City Services Fund with sewer revenues dedicated to repayment in the amount of \$37,446 semi-annually for 20 years with the final payment due May 1, 2019. This loan represents approximately 62% of the funding for the storm drainage improvements to the Lariat-Kerr LeMasters subdivisions. The anticipated balance at 12/31/2009 is \$573,785.
- On April 8, 2008 the City advance refunded and defeased (debt legally satisfied) the outstanding principal balance of \$1,790,000 in Sales Tax Revenue Bonds, Series 1998 with an average interest rate of 5.19% with issuance of \$3,680,000 in Sales Tax Revenue Refunding and Improvement Bonds Series 2008 with an average interest rate of 4.64%. The defeased bonds were paid in full on the call date of December 1, 2008. The remaining proceeds were deposited in the Capital Projects Fund for the purpose of paving and resurfacing streets, providing curb and gutter and surface drainage, participating in sidewalk improvements, and such other related improvements. Bonds are secured by a first lien on

one-half of the City's 2% sales tax, which is required to be deposited into the Capital Improvement Fund. The bonds are paid out of the Debt Service Fund. The anticipated balance at 12/31/2009 is \$3,495,000. Payments are payable to SunTrust Equipment Finance & Leasing Corporation and are due June 1 and December 1 with an average annual repayment cost of \$281,430. Final payment is due December 1, 2028.

**External Funding Requests:**

In 2010 minimal funds were allocated to outside agencies. The following are projected to receive funding in the 2010 Budget:

Tri-County Sr. Citizens	\$1,400
SLV Hazardous Substance Board	\$850
SLV Small Business Development Center	\$5,000
Monte Arts Council	\$500
Chamber of Commerce	\$3,000
Development Resource Group	<u>\$10,000</u>
Total	\$20,750

**The Capital Improvement 1% Tax Fund**

The 2010 1% sales tax revenue estimate is \$345,000. The majority of funds (\$282,000) are designated for debt service on the Sales Tax Revenue Refunding and Improvements bonds, Series 2008. An advisory committee follows this fund to assure it is spent according to the ballot.

Major requests for 2010 include street repair and maintenance, \$110,000; matching funds for the CDBG street improvement project, \$167,000; Purchase of a new street sweeper, \$240,000. Fund balance will provide for these requests based on the allocation prescribed in Resolution No 25-94.

**Use of Fund Balance**

- Urban Renewal Authority will use \$1,000 in fund balance for general operating costs.
- The Capital Improvement Fund will use \$200,000 in fund balance for the purpose of purchasing capital equipment for the street department.
- The Capital Project Construction Fund will use \$300,000 in fund balance for the purpose of providing street repair & maintenance and to provide partner match for the CDBG street improvement grant.

**Estimated January 1, 2010 beginning balances for each fund are as follows:**

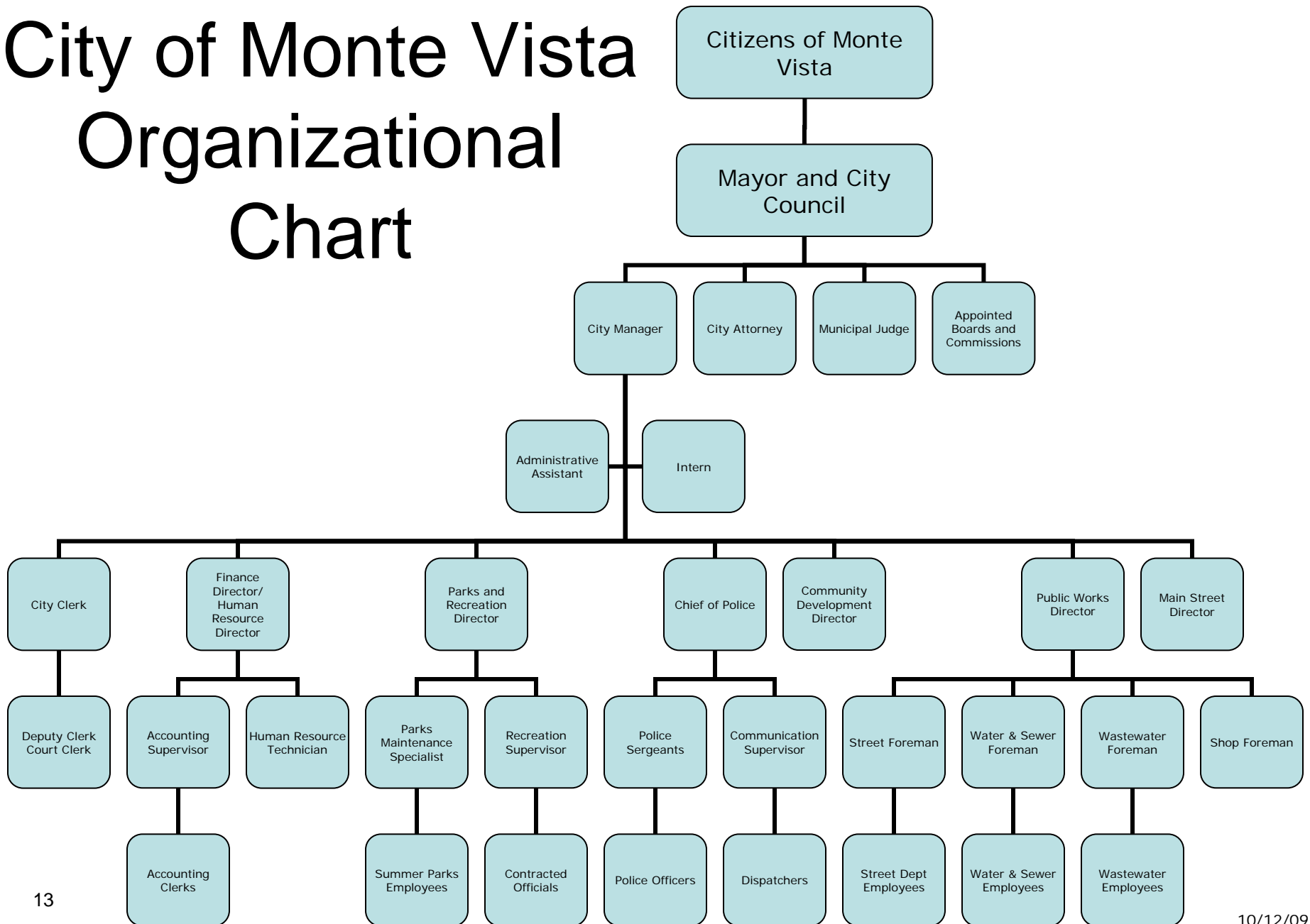
General Fund	\$645,717
Conservation Trust Fund	27,767
Urban Renewal Authority	4,470
Recreation Fund	2,505
City Service Utility Fund	1,788,266
Capital Improvement 1% Tax	137,856
Debt Service	163,306
Capital Project Fund	<u>1,225,627</u>
Total	\$3,995,514

The budget has been prepared in accordance with the City Charter and all applicable Town ordinances. It uses the modified accrual basis of accounting. This means revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. This method does not take into account the depreciation of assets as an expense item. This method also will not take into account any other items of an accrual nature, such as the liability of accumulated vacation, sick, and other employee amounts which are not accrued; and principal and interest on long-term debt which is recognized when due. Depreciation and employee benefit accruals are accounted for at year-end. The employee items only affect the budget when an employee terminates employment. This document is an important means of communication and serves as a policy and operations guide for City Council and staff as it represents the City's financial plan for 2010.

Prepared and respectively submitted by: Don Van Wormer, City Manager and Debbie Phillips, Finance Director this 13<sup>th</sup> day of October, 2009.



# City of Monte Vista Organizational Chart



**A RESOLUTION ADOPTING BUDGET POLICIES.**

WHEREAS, the City Council fo the City of Monte Vista, Colorado recognizes the importance of policies and procedures applicable to all departments in the development of the annual budget, and

WHEREAS, the City Manager and City Finance Director have made recomendations of policies regarding budget development to the City Council,

NOW THEREFORE BE IT RESOLVED THAT the following policies are adopted as appropriate procedures for Budget Strategies, Budget Changes, Budget and Accounting Control, and Budget Methods:

**I. BUDGET STRATEGIES**

Every attempt is made to relate the budget to both the short and long term goals of the City Council. An important tool in this process will be the Master Infrastructure Plan currently being developed. Potential budget problems must involve a combination of four actions on the behalf of the city:

- Stabilize local revenue sources by maintaining the current tax rates and increasing user charges if needed.
- Reduce operating costs through productivity improvements, technological enhancements and progressive personnel practices.
- Maintain the level of commitment necessary to improve and protect the City's important investment in infrastructure.
- Adjust the level, rather than the quality, of City services provided.

A few of the other major strategies used in the development of the annual budget are identified below:

- Revenue and expenditure projections for the various funds are based on historical trends and various economic forecasts.
- Revenue and expenditure projections for general government are made in a realistically conservative manner.
- Revenue and expenditure projections for enterprise funds are made based on actual user charge collections and projections for future growth.

## 2. BUDGET CHANGES

Appropriation transfers between line-items for regular operation expenses, within funds and departments, can be accomplished with the approval of the department's director.

- Transfers to or from Personnel, Operating Capital, or Capital Project accounts require the approval of the requesting department's director, the City Manager and the City Council.
- The City of Monte Vista generally adopts a supplemental appropriation in early December which is used to fine-tune the budget and allows for previously unforeseen events.

## 3. BUDGET AND ACCOUNTING CONTROL

Balancing all expenditures to budgeted amounts by fund on a city wide basis ensures that expenditures are within the legal limits set by the budget and appropriation ordinance.

- An aggressive policy of prompt, efficient collection of taxes, fees, and other types of revenues will continue to be maintained.
- Proper systems for recording, controlling, and reporting expenses have been developed and will be maintained using generally accepted accounting principles and financial records, audited annually by a certified public accounting firm. A firm purchase order policy has been developed and will require compliance as an internal control for expenditures.
- Accounting records are maintained in accordance with all legal requirements and on a basis consistent with standards for local governmental accounting.

## 4. BUDGET METHOD

- The City uses a Departmental Line Item method for budgeting, programs are budgeted in separate cost centers and individual projects make use of project accounting.
- The budget is prepared on a modified accrual basis of accounting. This means revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund. This method does not take into account the depreciation of assets as an expense item. This method also will not take into account any other items of an accrual nature, such as the liability of accumulated vacation, sick, and other employee amounts which are not accrued; and principal and interest on general long-term debt which is recognized when due. Depreciation and employee benefit accruals are accounted for at year end. The employee items only affect the budget when an employee terminates employment and, historically, has had little or no significant budgetary impact.

DONE AND SIGNED THIS 18<sup>th</sup> DAY OF December, 1997.

Britt Jordan  
Mayor Britt Jordan

Ju. Whitney  
Councilor

Neta Singson  
Councilor

Ernest Marchez  
Councilor

Jon A. Melito  
Councilor

ATTEST:

Lucille Duran  
Lucille Duran, City Clerk

## City of Monte Vista Budget Development

### LEGAL REQUIREMENTS

The City of Monte Vista was incorporated on July 19, 1886. On March 28, 1922, the City was reorganized as a Home Rule City under Article 20 of the Colorado Constitution. The current City Charter was adopted at a special election held December 20, 1921. The form of government provided by the City Charter for the City of Monte Vista is Council-Manager. This type of government combines the political leadership of the elected City Council with the managerial experience of an appointed City Manager.

- The City of Monte Vista is a Home-Rule City governed by City Charter, the State Constitution and City Ordinances.
- The City Manager is required to submit a proposed budget to the City Council for each budget year (January 1 – December 31) no later than October 1<sup>st</sup> or such date as fixed by the City Council.
- A notice is published stating that the budget is available for public inspection.
- City Council conducts public hearings prior to the budget adoption. Prior to December 15 Council sets Mill Levy for Property Tax by Resolution. Prior to December 31, Council adopts the budget through the passage of an appropriation ordinance.

The City may amend the budget ordinance during the year with approval of a supplemental appropriation resolution.

**FINAL CERTIFICATION OF VALUATION BY COUNTY ASSESSOR**  
 NAME OF JURISDICTION City of Monte Vista NEW DISTRICT( )YES(X)NO  
 IN RIO GRANDE COUNTY, COLORADO ON December 3, 2009

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY**

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S., and no later than August 25, the assessor certifies the total valuation for assessment for the taxable year 2009:

Previous year's net total taxable assessed valuation:.....A.\$ 23,561,370  
 Current year's gross total taxable assessed valuation\*.....B.\$ 23,022,920  
 Less TIF district increment, if any:.....C.\$ 0  
 Current year's net total taxable assessed valuation:.....D.\$ 23,022,920  
 New construction\*\*.....E.\$ 167,840  
 Increased production of producing mines☐:.....F.\$ 0  
 Annexations/Inclusions:.....G.\$ 0  
 Previously exempt federal property☉:.....H.\$ 0  
 New primary oil or gas production from any oil and gas leasehold or land (29-1-301(1)(b)C.R.S.)•.....I.\$ 0  
 Taxes collected last year on omitted property as of August 1(29-1-301(1)(a)C.R.S.):.....J.\$ 6.49  
 Taxes abated and refunded as of August 1(29-1-301(1)(a) and 39-10-114(1)(a)(I)(B) C.R.S.):.....K.\$ 27.93

\*This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Article X, Section 20(8)(b), Colorado Constitution  
 \*\*New construction is defined as: Taxable real property structures and the personal property connected with the structure.  
 ☐Jurisdiction must submit respective certifications (forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.  
 ☉Jurisdiction must apply (form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

**USE FOR "TABOR LOCAL GROWTH" CALCULATION ONLY**

In accordance with the provisions of and Article X, Section 20, Colorado Constitution and 39-5-121(2)(b), C.R.S., the assessor certifies the total actual valuation for the taxable year 2009:

Current year's total actual value of all real property♦:.....L.\$ 186,972,982  
**ADDITIONS TO TAXABLE REAL PROPERTY:**  
 Construction of taxable real property improvements○.....M.\$ 1,363,612  
 Increased mining production■.....N.\$ 0  
 Annexations/Inclusions:.....O.\$ 0  
 Previously exempt property:.....P.\$ 0  
 Oil or gas production from a new well:.....Q.\$ 0  
 Taxable real property omitted from previous year's tax warrant:.....R.\$ 5,528  
 (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)  
**DELETIONS FROM TAXABLE REAL PROPERTY:**  
 Destruction of taxable real property improvements:.....S.\$ 6,407  
 Disconnection/Exclusion:.....T.\$ 0  
 Previous taxable property:.....U.\$ 0

♦This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.  
 ○Construction is defined as newly constructed taxable real property structures.  
 ■Includes production from new mines and increases in production of existing producing mines.

**USE FOR SCHOOL DISTRICTS ONLY**

In accordance with 39-5-128(1),C.R.S. , and no later than August 25, the assessor certifies to school districts:

Total actual value of all taxable property:.....V.\$ 182,010,469

**NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.**

City of Monte Vista, Colorado  
PROJECTED FUND BALANCES

FUND	ACTUAL 12/31/2007 FUND BALANCE	ACTUAL 2008 REVENUES (Include transfers)	ACTUAL 2008 EXPENDITURES	ACTUAL 12/31/2008 FUND BALANCE	ESTIMATED 2009 REVENUES (Includes transfers)	ESTIMATED 2009 EXPENDITURES	ESTIMATED 12/31/2009 FUND BALANCE	ESTIMATED 2010 REVENUES (Includes transfers)	ESTIMATED 2010 EXPENDITURES	ESTIMATED 12/31/2010 FUND BALANCE
GENERAL FUND	\$ 555,654	\$ 2,609,763	\$ 2,530,034	\$ 635,383	\$ 2,598,743	\$ 2,588,743	\$ 645,383	\$ 2,467,535	\$ 2,467,201	\$ 645,717
CONSERVATION TRUST FUND	\$ 29,653	\$ 45,618	\$ 52,559	\$ 22,712	\$ 46,400	\$ 41,495	\$ 27,617	\$ 42,650	\$ 42,500	\$ 27,767
URBAN RENEWAL FUND	\$ 8,471	\$ 3,262	\$ 2,488	\$ 9,245	\$ 175	\$ 3,950	\$ 5,470	\$ 3,000	\$ 4,000	\$ 4,470
GRANT FUNDS	\$ -	\$ 524,200	\$ 493,723	\$ 30,477	\$ 4,451,904	\$ 4,482,381	\$ -	\$ 1,798,810	\$ 1,798,810	\$ -
PARKS & RECREATION FUND	\$ 6,764	\$ 231,259	\$ 235,518	\$ 2,505	\$ 327,444	\$ 327,444	\$ 2,505	\$ 315,199	\$ 315,199	\$ 2,505
CITY SERVICE UTILITY FUND*	\$ 1,928,262	\$ 1,585,807	\$ 1,532,631	\$ 1,981,438	\$ 1,701,250	\$ 1,792,926	\$ 1,889,762	\$ 1,606,037	\$ 1,707,533	\$ 1,788,266
CAPITAL IMPROVEMENT 1% TAX	\$ 252,748	\$ 361,927	\$ 221,094	\$ 393,581	\$ 348,500	\$ 428,225	\$ 313,856	\$ 346,000	\$ 522,000	\$ 137,856
DEBT SERVICE	\$ 344,927	\$ 206,916	\$ 400,337	\$ 151,506	\$ 293,060	\$ 281,260	\$ 163,306	\$ 283,000	\$ 283,000	\$ 163,306
CAPITAL PROJ.CONSTRUCTION	\$ 278,699	\$ 3,962,941	\$ 2,007,013	\$ 2,234,627	\$ 14,000	\$ 776,000	\$ 1,472,627	\$ 30,000	\$ 277,000	\$ 1,225,627
<b>TOTALS</b>	\$ 3,405,178	\$ 9,531,693	\$ 7,475,397	\$ 5,461,474	\$ 9,781,476	\$ 10,722,424	\$ 4,520,526	\$ 6,892,231	\$ 7,417,243	\$ 3,995,514
*Includes Depreciation										

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## FUND TYPE SUMMARY

The City of Monte Vista maintains two types of funds, the section below explains the fund types that make up the city's fund structure.

### ■ GOVERNMENTAL FUNDS

- The *General Fund* is the general operating fund of the city. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Recreation Fund* is used to account for activities provided for recreation programs. Current source of revenue consists of registration fees for programs.
- The *Capital Improvement Fund* is used for the collection of the one percent sales tax to pay on the Sales Tax Revenue Refunding and Improvement Bonds, Series 2008.
- The *Capital Projects Fund* is used to account for the expenditure of the Sales Tax Revenue Refunding and Improvement Bonds, Series 2008 monies on capital projects throughout the city.
- The *Debt Service Fund* is used for the annual payment and reserve funds required by the Sales Tax Revenue Refunding and Improvement Bonds, Series 2008.
- The *Grant Fund* is used to account for the various grants the City receives. The monies may be expended only for the purpose defined by the granting agency.
- Nonmajor Funds included in the Governmental Fund types are Conservation Trust Fund and Urban Renewal Authority Fund.

### ■ PROPRIETY FUNDS

- Enterprise Funds
  - The *City Service Utility Fund* accounts for user charges and expenses for operating, financing and maintaining the city's water and sewer systems.



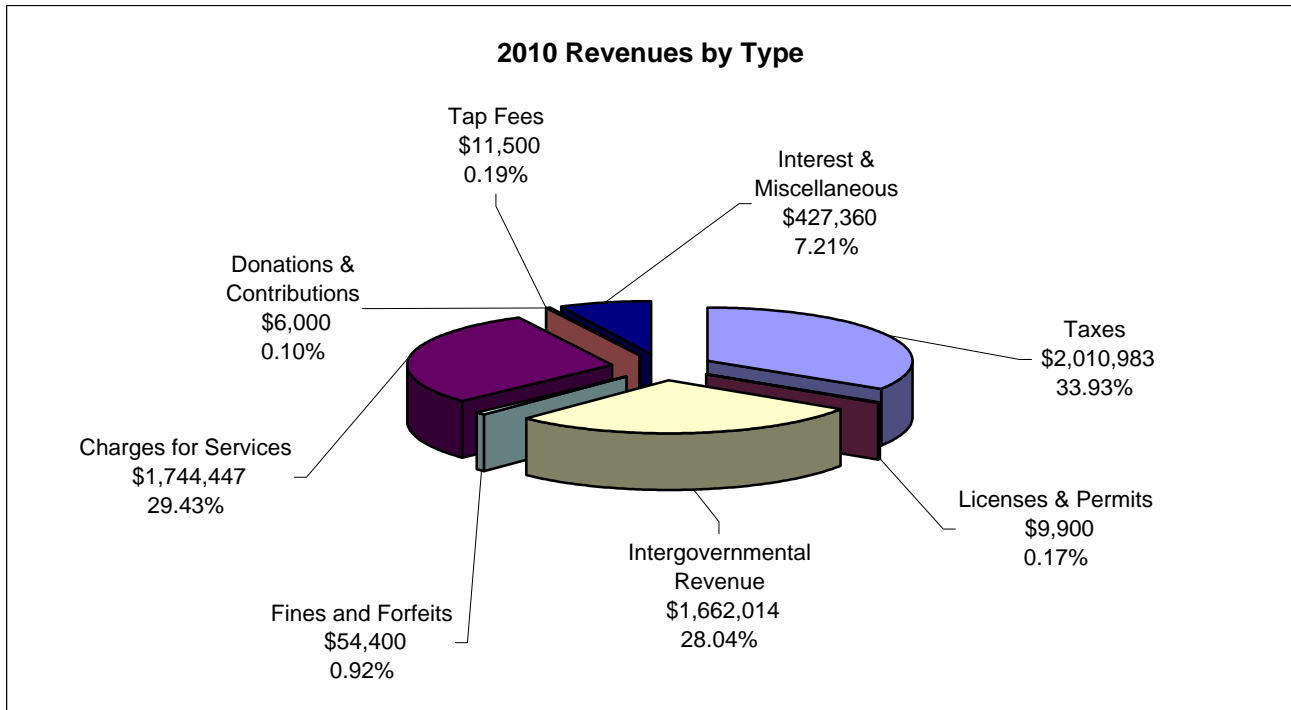
# CITY OF MONTE VISTA

## 2010 TOTAL BUDGET SUMMARY

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Other Governmental Funds	Enterprise Fund	Total Funds
<b>Revenues:</b>							
Taxes	\$ 1,665,983	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 2,010,983
Licenses & Permits	\$ 9,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900
Intergovernmental Revenue	\$ 190,714	\$ 1,428,800	\$ -	\$ -	\$ 42,500	\$ -	\$ 1,662,014
Fines and Forfeits	\$ 54,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,400
Charges for Services	\$ 119,735	\$ 40,175	\$ -	\$ -	\$ -	\$ 1,584,537	\$ 1,744,447
Donations	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500
Interest & Miscellaneous Revenue	\$ 163,600	\$ 222,610	\$ 30,000	\$ 1,000	\$ 150	\$ 7,000	\$ 424,360
<b>Total Revenues</b>	<b>\$ 2,210,332</b>	<b>\$ 2,036,585</b>	<b>\$ 30,000</b>	<b>\$ 1,000</b>	<b>\$ 42,650</b>	<b>\$ 1,603,037</b>	<b>\$ 5,923,604</b>
<b>Expenditures:</b>							
General Government	\$ 662,012	\$ 659,800	\$ -	\$ -	\$ -	\$ -	\$ 1,321,812
Public Safety	\$ 997,736	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ 1,016,736
Highways and Streets	\$ 316,017	\$ 907,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 1,333,017
Grants to Outside Agencies	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ 1,400
Culture and Recreation	\$ 92,365	\$ 751,179	\$ -	\$ -	\$ 2,500	\$ -	\$ 846,044
Urban Development	\$ 85,472	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 89,472
City Service Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263,038	\$ 1,263,038
Health & Welfare	\$ 94,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,175
Debt Service	\$ -	\$ -	\$ -	\$ 283,000	\$ -	\$ 74,900	\$ 357,900
<b>Total Expenditures and Other Uses</b>	<b>\$ 2,247,777</b>	<b>\$ 2,338,379</b>	<b>\$ 110,000</b>	<b>\$ 283,000</b>	<b>\$ 6,500</b>	<b>\$ 1,337,938</b>	<b>\$ 6,323,594</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (37,445)	\$ (301,794)	\$ (80,000)	\$ (282,000)	\$ 36,150	\$ 265,099	\$ (399,990)
<b>Other Financing Sources ( Uses):</b>							
Payment in Lieu of Taxes	\$ 158,165	\$ -	\$ -	\$ -	\$ -	\$ (158,165)	\$ -
Interest on Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Transfers In	\$ 99,038	\$ 423,424	\$ -	\$ 282,000	\$ 3,000	\$ -	\$ 807,462
Transfers Out	\$ (219,424)	\$ (297,630)	\$ (167,000)	\$ -	\$ (40,000)	\$ (83,408)	\$ (807,462)
<b>Total Financing Sources (Uses)</b>	<b>\$ 37,779</b>	<b>\$ 125,794</b>	<b>\$ (167,000)</b>	<b>\$ 282,000</b>	<b>\$ (37,000)</b>	<b>\$ (238,573)</b>	<b>\$ 3,000</b>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 334	\$ (176,000)	\$ (247,000)	\$ -	\$ (850)	\$ 26,526	\$ (396,990)
Less Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (128,022)	\$ (128,022)
<b>Beginning Fund Balances/Available Resources</b>	<b>\$ 645,385</b>	<b>\$ 316,361</b>	<b>\$ 1,472,627</b>	<b>\$ 163,306</b>	<b>\$ 33,087</b>	<b>\$ 1,889,762</b>	<b>\$ 4,520,528</b>
<b>Proj. Ending Fund Balance</b>	<b>\$ 645,719</b>	<b>\$ 140,361</b>	<b>\$ 1,225,627</b>	<b>\$ 163,306</b>	<b>\$ 32,237</b>	<b>\$ 1,788,266</b>	<b>\$ 3,995,516</b>

# CITY OF MONTE VISTA REVENUE OVERVIEW

In 2010 the City of Monte Vista anticipates collecting approximately \$5,926,604 in revenue from a variety of sources. The chart and table below depicts the amount and type projected for 2010.

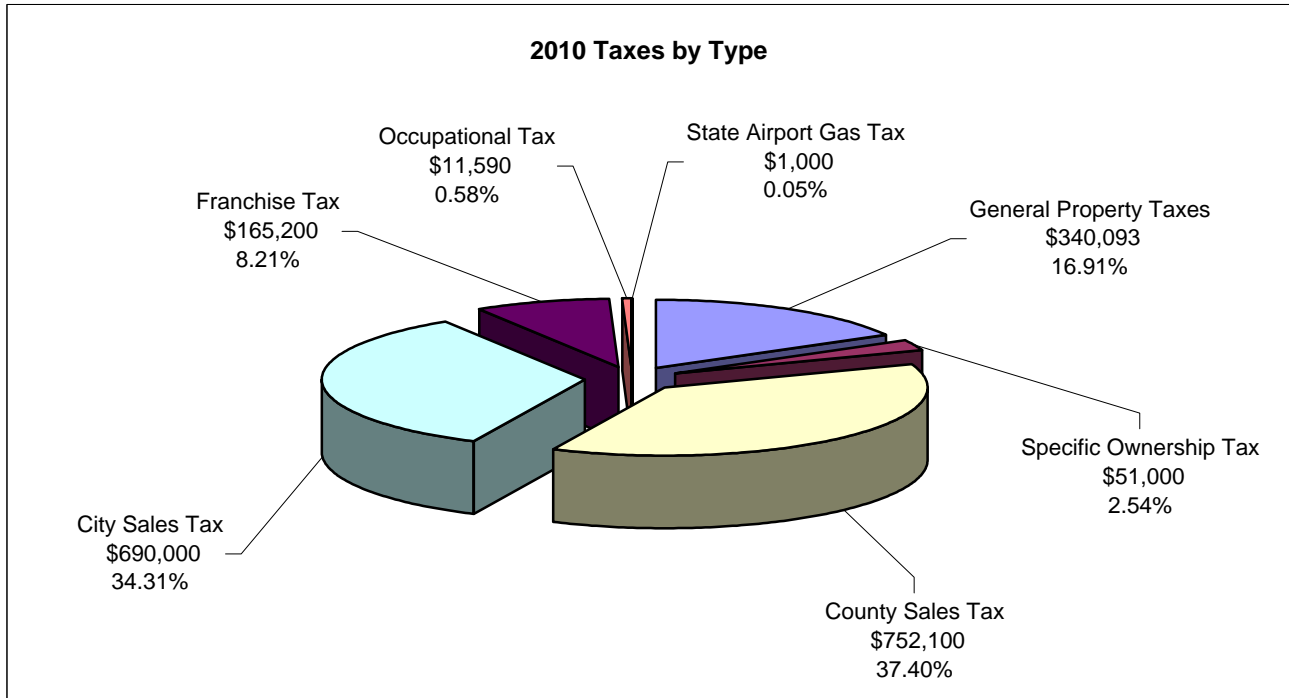


	Actual 2008	Estimated 2009	Proposed Budget 2010	%Change from Previous Year
Taxes	\$ 2,104,306	\$ 2,042,000	\$ 2,010,983	-1.52%
Licenses & Permits	\$ 8,634	\$ 10,100	\$ 9,900	-1.98%
Intergovernmental Revenue	\$ 680,679	\$ 4,042,828	\$ 1,662,014	-58.89%
Fines and Forfeits	\$ 71,778	\$ 77,600	\$ 54,400	-29.90%
Charges for Services	\$ 1,699,494	\$ 1,815,150	\$ 1,744,447	-3.90%
Donations & Contributions	\$ 35,289	\$ 34,800	\$ 6,000	-82.76%
Tap Fees	\$ 19,200	\$ 11,500	\$ 11,500	0.00%
Bond Proceeds	\$ 3,680,000	\$ -	\$ -	0.00%
Interest & Miscellaneous	\$ 317,574	\$ 272,537	\$ 427,360	56.81%
	<u>\$ 8,616,954</u>	<u>\$ 8,306,515</u>	<u>\$ 5,926,604</u>	<u>-28.65%</u>

# CITY OF MONTE VISTA

## Tax Revenue Overview

The City of Monte Vista anticipates collecting approximately \$2,010,983 or thirty two percent of its operating revenues, through an assortment of taxes in 2010. The chart below depicts the amounts and type of taxes projected for 2010.



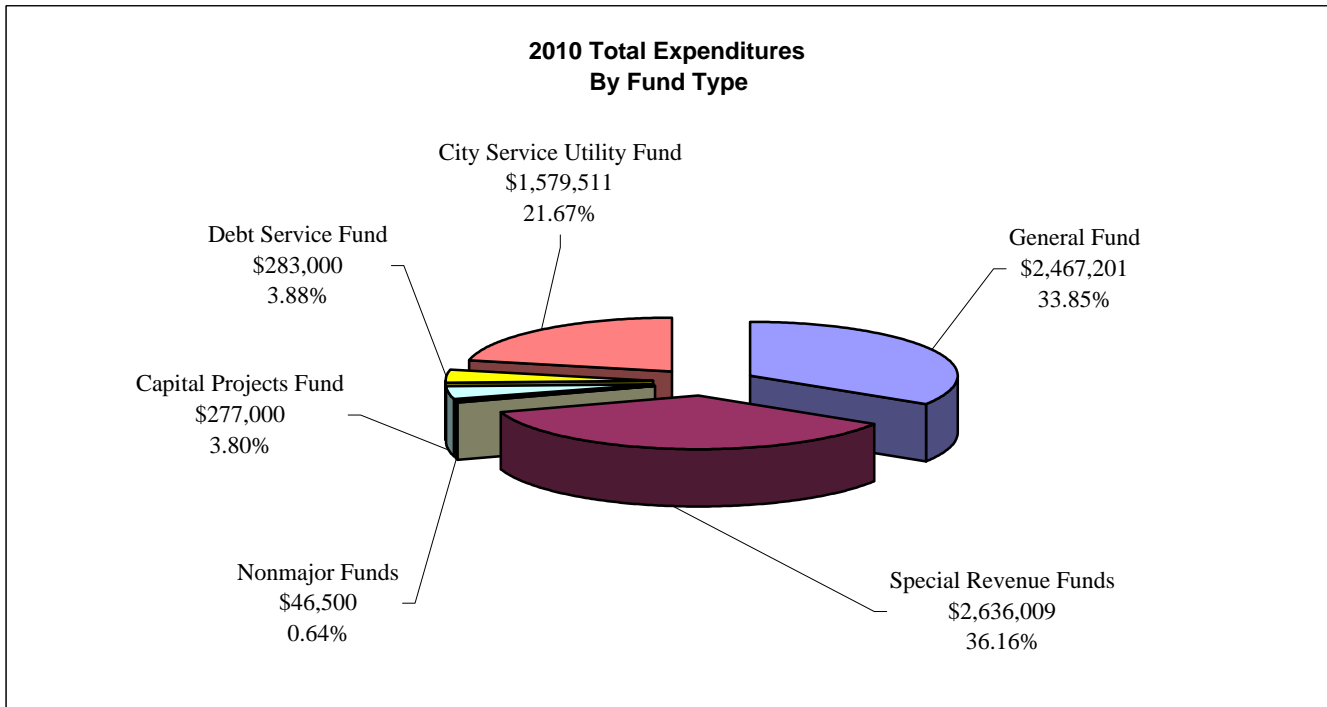
TAXES	2008	2009	2010	% Change From Previous Year
	Actual	Budget	Budget	
General Property Taxes	\$ 348,884	\$ 349,000	\$ 340,093	-2.55%
Specific Ownership Tax	\$ 51,044	\$ 54,000	\$ 51,000	-5.56%
County Sales Tax	\$ 800,467	\$ 768,000	\$ 752,100	-2.07%
City Sales Tax	\$ 715,756	\$ 690,000	\$ 690,000	0.00%
Franchise Tax	\$ 181,615	\$ 167,000	\$ 165,200	-1.08%
Occupational Tax	\$ 12,069	\$ 12,000	\$ 11,590	-3.42%
State Airport Gas Tax	\$ 1,450	\$ 2,000	\$ 1,000	-50.00%
<b>Total Taxes</b>	<b>\$ 2,111,285</b>	<b>\$ 2,042,000</b>	<b>\$ 2,010,983</b>	<b>-1.52%</b>

The City of Monte Vista sales tax is two percent. The first one percent is deposited into the General Fund to partially finance the operating costs associated with providing general government type services to the community. The second one percent is deposited into the Capital Improvement Fund to meet the debt obligation on the Sales Tax Revenue Refunding and Improvement Bonds, Series 2008. The remaining portion is used for capital projects as stated in Resolution No. 17-94.

Rio Grande County sales tax is two percent. The City of Monte Vista receives 35% of the first one percent collected Countywide. The second one percent was approved by the voters with a distribution formula contained in an Intergovernmental Agreement which states that the City of Monte Vista receives 100% of County tax collected within the City limits plus and additional 4%, if available; plus an additional 32.34% of any balance remaining.

# CITY OF MONTE VISTA

## Expenditure Overview By Fund Type



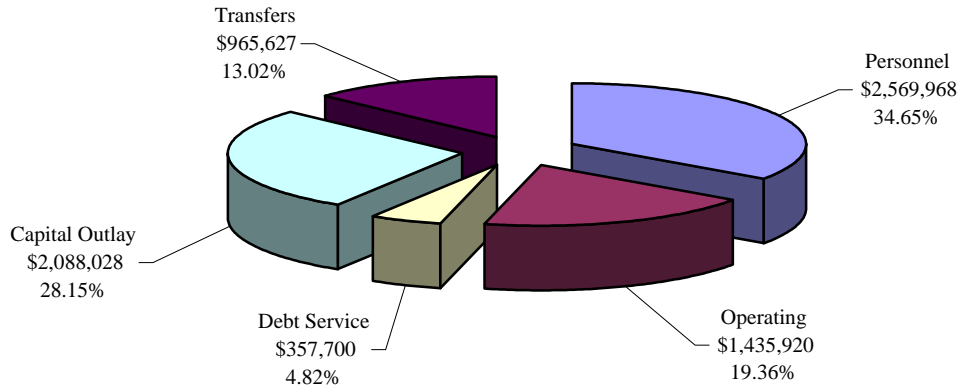
	2008 Actual	2009 Estimated	2010 Budget	% Change from Previous Year
<b>EXPENDITURES (includes transfers)</b>				
<b>Governmental Funds:</b>				
General Fund	\$ 2,530,034	\$ 2,588,743	\$ 2,467,201	-4.70%
Special Revenue Funds	\$ 950,335	\$ 5,238,050	\$ 2,636,009	-49.68%
Nonmajor Funds	\$ 55,047	\$ 45,445	\$ 46,500	2.32%
Capital Projects Fund	\$ 2,007,013	\$ 776,000	\$ 277,000	-64.30%
Debt Service Fund	\$ 400,337	\$ 281,260	\$ 283,000	0.62%
<b>Total</b>	<b>\$ 5,942,766</b>	<b>\$ 8,929,498</b>	<b>\$ 5,709,710</b>	<b>-36.06%</b>
<b>Proprietary Fund Type:</b>				
*City Service Utility Fund	\$ 1,450,952	\$ 1,664,904	\$ 1,579,511	-5.13%
<b>Total</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,393,718</b>	<b>\$ 10,594,402</b>	<b>\$ 7,289,221</b>	<b>-31.20%</b>

\* Does Not Include Depreciation

# CITY OF MONTE VISTA

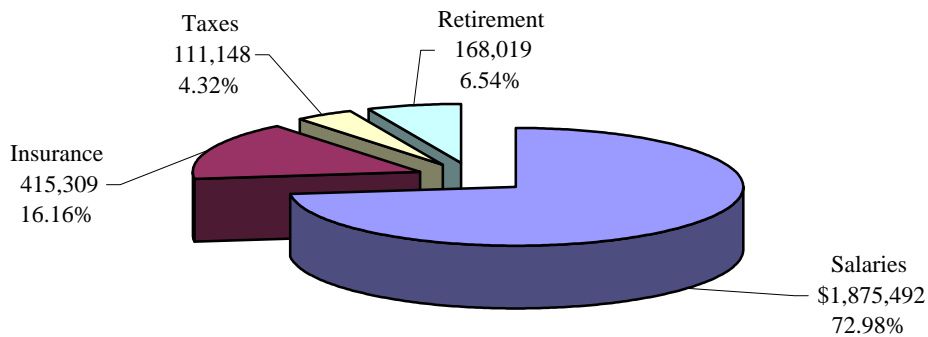
## Expenditure Overview By Category

**2010 Total Operating Expenditures  
By Category**



	2008 Actual	2009 Estimated	2010 Budget	% Change from Previous Year
<b>Operating Expenditures</b>				
Personnel	\$ 2,244,790	\$ 2,368,615	\$ 2,569,968	8.50%
Operating	1,685,954	\$ 1,698,386	\$ 1,435,920	-15.45%
Debt Service	2,126,654	\$ 355,960	\$ 357,700	0.49%
Capital Outlay	663,657	\$ 4,333,755	\$ 2,088,028	-51.82%
Transfers	754,341	\$ 1,474,961	\$ 965,627	-34.53%
<b>Total Operating Expenditures</b>	<b>\$ 7,475,396</b>	<b>\$10,231,677</b>	<b>\$ 7,417,243</b>	<b>-27.51%</b>

**2010 Personnel Expenditures**



	2008 Actual	2009 Estimated	2010 Budget	% Change from Previous Year
<b>Personnel Costs</b>				
Salaries	\$ 1,646,474	\$ 1,849,980	\$ 1,875,492	1.38%
Insurance	358,012	416,280	415,309	-0.23%
Taxes	90,618	108,666	111,148	2.28%
Retirement	149,686	165,892	168,019	1.28%
<b>Total Personnel Costs</b>	<b>\$ 2,244,790</b>	<b>\$ 2,540,818</b>	<b>\$ 2,569,968</b>	<b>1.15%</b>

CITY OF MONTE VISTA  
2010 BUDGET  
GENERAL FUND SUMMARY  
(GOVERNMENTAL FUND)

	2008 ACTUAL	2009 BUDGET	2010 BUDGET
Proj. Beg. Fund Balance & Reserves	\$ 555,654	\$ 635,385	\$ 645,385
<b>Revenues:</b>			
Taxes	\$ 1,746,428	\$ 1,697,000	\$ 1,665,983
Licenses & Permits	\$ 8,634	\$ 10,100	\$ 9,900
Intergovernmental Revenue	\$ 228,415	\$ 285,075	\$ 190,714
Fines and Forfeits	\$ 71,778	\$ 77,600	\$ 54,400
Charges for Services	\$ 123,459	\$ 109,400	\$ 119,735
Donations & Contributions	\$ 35,289	\$ 34,800	\$ 6,000
Interest & Miscellaneous Revenue	\$ 116,715	\$ 101,400	\$ 163,600
<b>Total Revenues</b>	<b>\$ 2,330,718</b>	<b>\$ 2,315,375</b>	<b>\$ 2,210,332</b>
<b>Total Sources of Revenues</b>	<b>\$ 2,886,372</b>	<b>\$ 2,950,760</b>	<b>\$ 2,855,717</b>
<b>Expenditures:</b>			
<b>General Government</b>			
City Council	\$ 31,408	\$ 30,717	\$ 32,668
Judicial	\$ 44,682	\$ 46,050	\$ 45,652
Elections	\$ -	\$ 15,000	\$ -
City Clerk	\$ 63,448	\$ 66,713	\$ 68,133
City Manager	\$ 95,222	\$ 91,548	\$ 92,352
Finance Director	\$ 88,334	\$ 74,012	\$ 83,507
Human Resources	\$ -	\$ 23,284	\$ 25,415
City Attorney	\$ 40,016	\$ 43,000	\$ 43,000
Purchasing & General Services	\$ 116,389	\$ 117,011	\$ 126,542
Planning & Zoning	\$ 67,269	\$ 74,142	\$ 31,933
Leased Buildings	\$ 54,973	\$ 55,661	\$ 55,407
Airport	\$ 14,713	\$ 17,953	\$ 24,454
Grants to Others	\$ 7,841	\$ 11,900	\$ 19,350
City Shop	\$ 11,821	\$ 13,441	\$ 13,599
<b>Total General Government</b>	<b>\$ 636,116</b>	<b>\$ 680,432</b>	<b>\$ 662,012</b>
<b>Public Safety</b>			
Police Department	\$ 721,310	\$ 726,353	\$ 728,026
Police Support	\$ 225,566	\$ 239,508	\$ 238,360
Police Building	\$ 31,014	\$ 31,450	\$ 31,350
MVPD Technology Project Grant	\$ -	\$ 104,658	\$ -
<b>Total Public Safety</b>	<b>\$ 977,890</b>	<b>\$ 1,101,969</b>	<b>\$ 997,736</b>
<b>Health &amp; Welfare</b>			
Code/ Animal Enforcement	\$ 45,291	\$ 53,119	\$ 64,382
Pest Control	\$ 15,503	\$ 37,994	\$ 29,793
<b>Total Health &amp; Welfare</b>	<b>\$ 60,794</b>	<b>\$ 91,113</b>	<b>\$ 94,175</b>
<b>Highways and Streets</b>			
Streets	\$ 338,227	\$ 281,497	\$ 254,517
Street Lighting	\$ 66,461	\$ 61,500	\$ 61,500
<b>Total Highways and Streets</b>	<b>\$ 404,688</b>	<b>\$ 342,997</b>	<b>\$ 316,017</b>

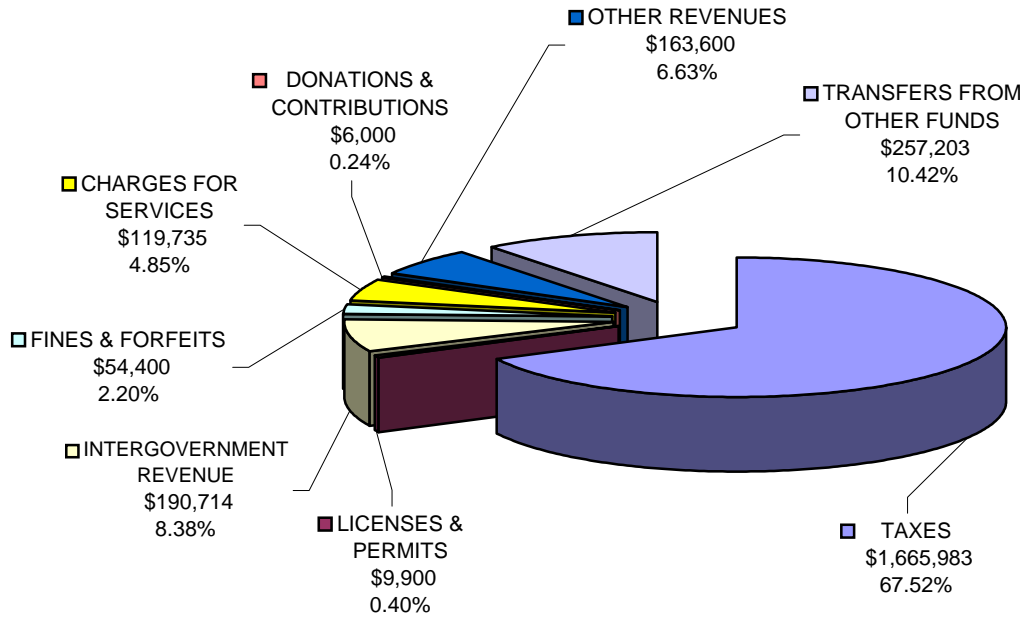
CITY OF MONTE VISTA  
2010 BUDGET  
GENERAL FUND SUMMARY  
(GOVERNMENTAL FUND)

	2008 <u>ACTUAL</u>	2009 <u>BUDGET</u>	2010 <u>BUDGET</u>
Urban/Economic Development			
Main Street Program	\$ 71,882	\$ 118,362	\$ 85,472
Total Urban/Economic Development	<u>\$ 71,882</u>	<u>\$ 118,362</u>	<u>\$ 85,472</u>
Culture and Recreation			
Parks	\$ 169,740	\$ 89,337	\$ 92,365
Total Culture and Recreation	<u>\$ 169,740</u>	<u>\$ 89,337</u>	<u>\$ 92,365</u>
Debt Service	\$ 17,202	\$ -	\$ -
<b>Total Expenditures</b>	<b><u><u>\$ 2,338,312</u></u></b>	<b><u><u>\$ 2,424,210</u></u></b>	<b><u><u>\$ 2,247,777</u></u></b>
<b>Other Financing Sources ( Uses):</b>			
Sales of Fixed Assets	\$ 6,822	\$ -	\$ -
Payment in Lieu of Taxes	\$ 158,165	\$ 158,165	\$ 158,165
Transfers In	\$ 114,060	\$ 125,203	\$ 99,038
Transfers Out	\$ (191,722)	\$ (164,533)	\$ (219,424)
<b>Total Financing Sources (Uses)</b>	<b><u><u>\$ 87,325</u></u></b>	<b><u><u>\$ 118,835</u></u></b>	<b><u><u>\$ 37,779</u></u></b>
Fund Balance:			
Reserved			
Tabor Emergency Reserve	\$ 91,000	\$ 91,000	\$ 91,000
Unreserved			
Undesignated	\$ 544,383	\$ 554,383	\$ 554,719
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<b><u><u>\$ 635,385</u></u></b>	<b><u><u>\$ 645,385</u></u></b>	<b><u><u>\$ 645,719</u></u></b>

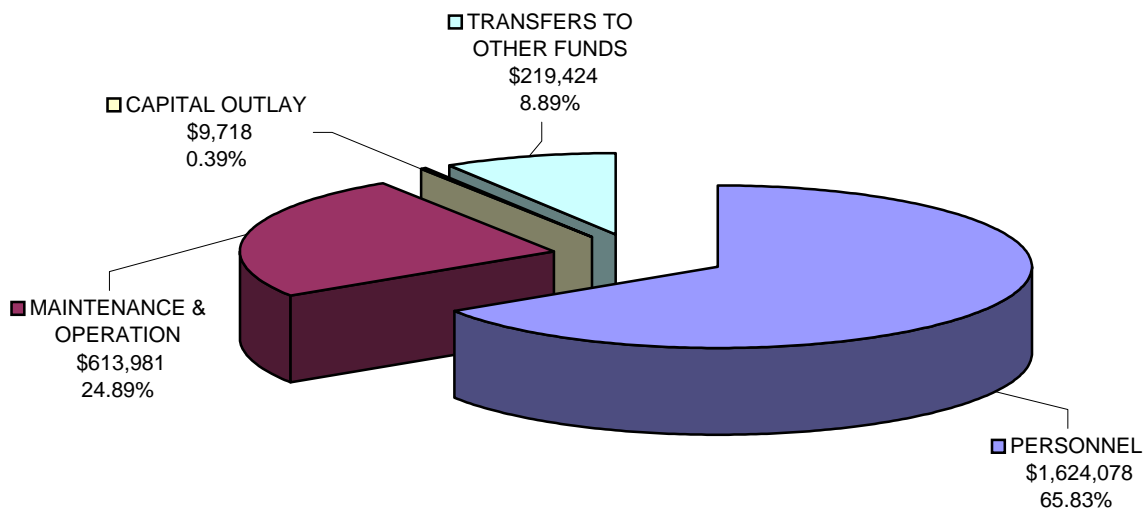
# CITY OF MONTE VISTA

## General Fund Financial Overview

**FY 2010 GENERAL FUND REVENUE BY CATEGORY**



**FY 2010 GENERAL FUND EXPENDITURES BY CATEGORY**

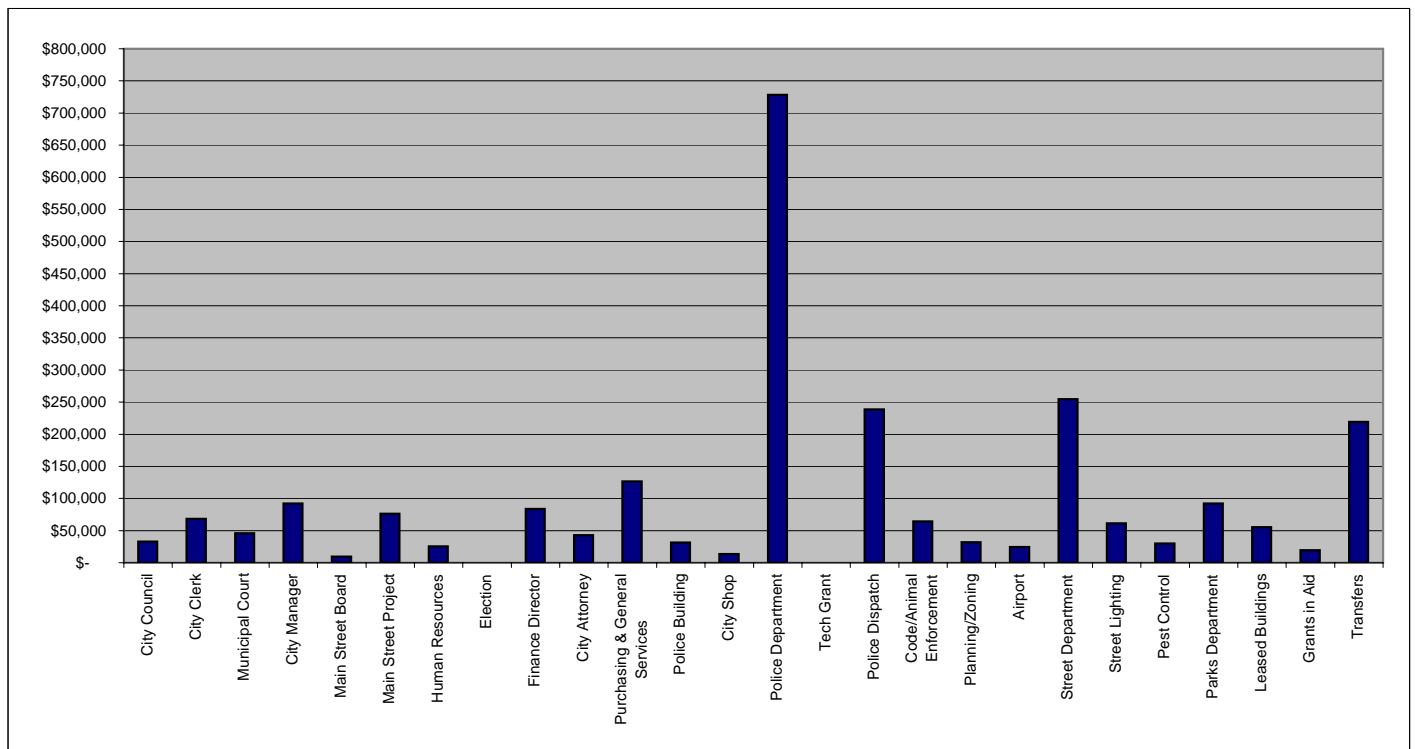




**CITY OF MONTE VISTA  
GENERAL FUND SUMMARY  
2010 EXPENDITURE BUDGET BY CATEGORY**

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Outside Agencies	Total
City Council	\$ 18,168	\$ 14,500	\$ -	\$ -	\$ -	\$ 32,668
City Clerk	64,933	3,200	-	-	-	\$ 68,133
Municipal Court	23,852	21,800	-	-	-	\$ 45,652
City Manager	79,852	12,500	-	-	-	\$ 92,352
Main Street Board	-	9,500	-	-	-	\$ 9,500
Main Street Project	59,472	16,500	-	-	-	\$ 75,972
Human Resources	24,312	1,103	-	-	-	\$ 25,415
Election	-	-	-	-	-	\$ -
Finance Director	71,057	12,450	-	-	-	\$ 83,507
City Attorney	43,000	-	-	-	-	\$ 43,000
Purchasing & General Services	-	126,542	-	-	-	\$ 126,542
Police Building	-	31,350	-	-	-	\$ 31,350
City Shop	6,049	7,550	-	-	-	\$ 13,599
Police Department	647,308	71,000	9,718	-	-	\$ 728,026
Tech Grant	-	-	-	-	-	\$ -
Police Dispatch	236,660	1,700	-	-	-	\$ 238,360
Code/Animal Enforcement	47,136	17,246	-	-	-	\$ 64,382
Planning/Zoning	30,708	1,225	-	-	-	\$ 31,933
Airport	14,889	9,565	-	-	-	\$ 24,454
Street Department	186,817	67,700	-	-	-	\$ 254,517
Street Lighting	-	61,500	-	-	-	\$ 61,500
Pest Control	13,193	16,600	-	-	-	\$ 29,793
Parks Department	54,665	37,700	-	-	-	\$ 92,365
Leased Buildings	2,007	53,400	-	-	-	\$ 55,407
Grants in Aid	-	-	-	-	19,350	\$ 19,350
Transfers	-	-	-	219,424	-	\$ 219,424

<b>Totals</b>	<b>\$ 1,624,078</b>	<b>\$ 594,631</b>	<b>\$ 9,718</b>	<b>\$ 219,424</b>	<b>\$ 19,350</b>	<b>\$ 2,467,201</b>
Percent of 2010 General Fund Budget	65.83%	24.10%	0.39%	8.89%	0.78%	100.00%



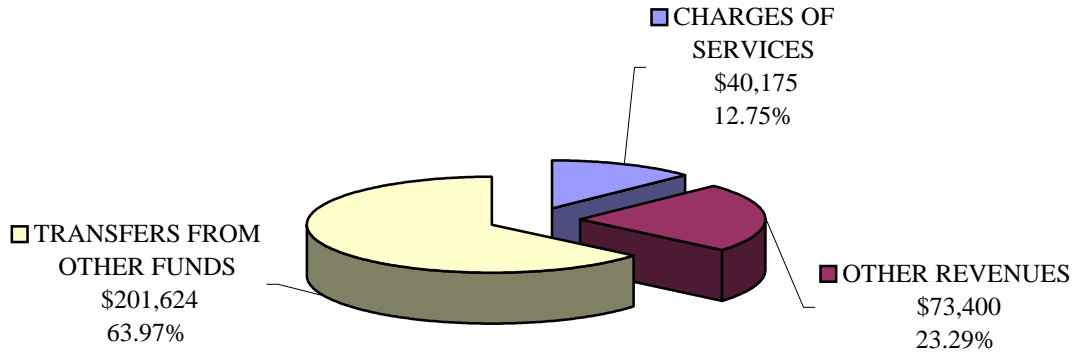
CITY OF MONTE VISTA  
2010 BUDGET  
RECREATION FUND SUMMARY  
(SPECIAL REVENUE FUND)

	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
Proj. Beg. Fund Balance & Reserves	\$ 6,763	\$ 2,505	\$ 2,505
<b>Revenues:</b>			
Intergovernmental Revenue	\$ -	\$ 67,691	\$ -
Charges for Services	\$ 33,220	\$ 38,000	\$ 40,175
Interest & Miscellaneous Revenue	\$ 10,097	\$ 69,062	\$ 73,400
<b>Total Revenues</b>	<u>\$ 43,317</u>	<u>\$ 174,753</u>	<u>\$ 113,575</u>
<b>Total Sources of Revenues</b>	<u><u>\$ 50,080</u></u>	<u><u>\$ 177,258</u></u>	<u><u>\$ 116,080</u></u>
<b>Expenditures:</b>			
Grants to Outside Agencies			
Tri County Senior Citizens	\$ 1,400	\$ 1,400	\$ 1,400
Total Grants to Outside Agencies	\$ 1,400	\$ 1,400	\$ 1,400
Culture and Recreation			
Parks & Recreation Administration	\$ 64,248	\$ 138,227	\$ 70,065
Recreation	\$ 72,667	\$ 60,435	\$ 81,367
MV Kids Club	\$ -	\$ 66,962	\$ 80,366
Ski Hi Park	\$ 70,921	\$ 36,540	\$ 63,994
Ski Hi Pool	\$ 10,651	\$ 8,250	\$ 2,377
Total Culture and Recreation	<u>\$ 218,487</u>	<u>\$ 310,414</u>	<u>\$ 298,169</u>
<b>Total Expenditures</b>	<u><u>\$ 219,887</u></u>	<u><u>\$ 311,814</u></u>	<u><u>\$ 299,569</u></u>
<b>Other Financing Sources ( Uses):</b>			
Transfers In	\$ 187,942	\$ 152,691	\$ 201,624
Transfers Out	\$ (15,630)	\$ (15,630)	\$ (15,630)
<b>Total Financing Sources (Uses)</b>	<u><u>\$ 172,312</u></u>	<u><u>\$ 137,061</u></u>	<u><u>\$ 185,994</u></u>
Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved			
Undesignated	\$ 2,505	\$ 2,505	\$ 2,505
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 2,505</u></u>	<u><u>\$ 2,505</u></u>	<u><u>\$ 2,505</u></u>

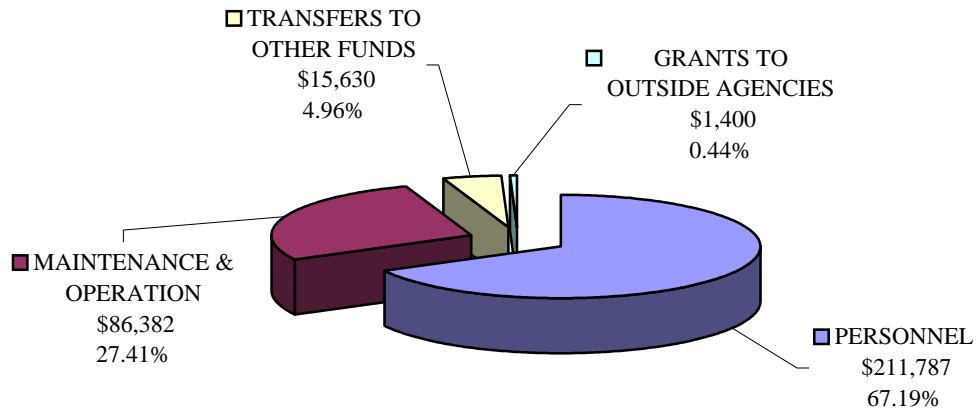
# CITY OF MONTE VISTA

## Recreation Fund Financial Overview

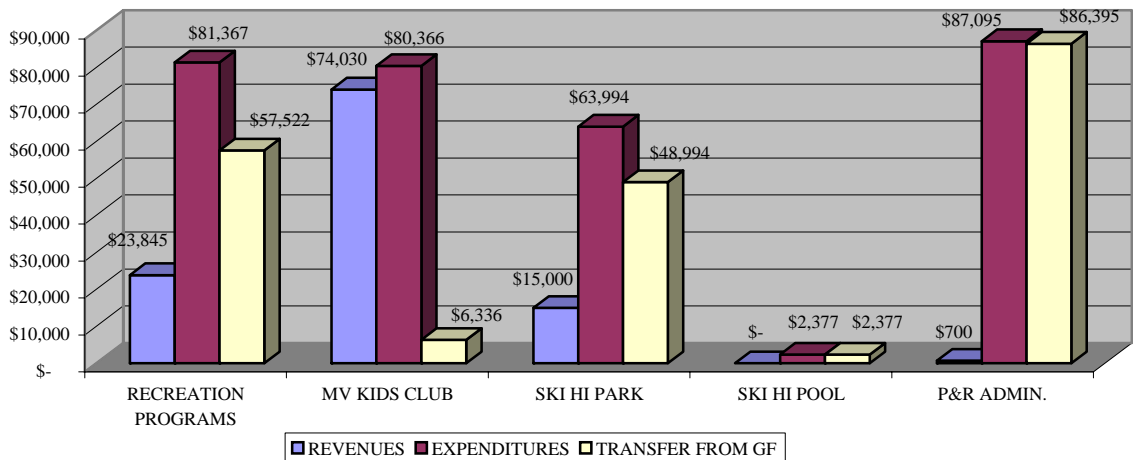
**FY 2010 RECREATION FUND REVENUE BY CATEGORY**



**FY 2010 RECREATION FUND EXPENDITURES BY CATEGORY**



**2010 Recreation Fund Budget by Department**



CITY OF MONTE VISTA  
2010 BUDGET  
GRANT FUND SUMMARY  
(SPECIAL REVENUE FUND)

	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
Proj. Beg. Fund Balance & Reserves	\$ -	\$ 30,477	\$ -
<b>Revenues:</b>			
Intergovernmental Revenue			
Airport Grant	\$ -	\$ 461,842	\$ -
First Avenue Grant	\$ -	\$ 480,000	\$ -
CDBG Street Improvement Grant	\$ -	\$ 2,000,000	\$ 500,000
CDBG MV Family Medical Center Grant	\$ -	\$ 340,200	\$ 659,800
Ski Hi Arena Renovation Grant	\$ 406,980	\$ 343,020	\$ 250,000
Other Grants	\$ -	\$ 19,000	\$ 19,000
Total Intergovernmental Revenue	\$ 406,980	\$ 3,644,062	\$ 1,428,800
Interest & Miscellaneous Revenue	\$ 86,515	\$ 50,000	\$ 148,210
<b>Total Revenues</b>	<b>\$ 493,495</b>	<b>\$ 3,694,062</b>	<b>\$ 1,577,010</b>
<b>Total Sources of Revenues</b>	<b>\$ 493,495</b>	<b>\$ 3,724,539</b>	<b>\$ 1,577,010</b>
<b>Expenditures:</b>			
General Government	\$ -	\$ 813,884	\$ 659,800
Highway and Streets	\$ -	\$ 2,666,000	\$ 667,000
Urban Development	\$ 630	\$ 500,000	\$ -
Culture and Recreation	\$ 493,093	\$ 483,497	\$ 453,010
Public Safety	\$ -	\$ 19,000	\$ 19,000
<b>Total Expenditures</b>	<b>\$ 493,723</b>	<b>\$ 4,482,381</b>	<b>\$ 1,798,810</b>
<b>Other Financing Sources ( Uses):</b>			
Transfers In/Matching Funds	\$ 30,705	\$ 757,842	\$ 221,800
<b>Total Financing Sources (Uses)</b>	<b>\$ 30,705</b>	<b>\$ 757,842</b>	<b>\$ 221,800</b>
Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved			
Undesignated	\$ 30,477	\$ -	\$ -
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<b>\$ 30,477</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF MONTE VISTA  
2010 BUDGET  
CAPITAL IMPROVEMENT FUND SUMMARY  
(SPECIAL REVENUE FUND)

	2008 <u>ACTUAL</u>	2009 <u>BUDGET</u>	2010 <u>BUDGET</u>
Proj. Beg. Fund Balance & Reserves	\$ 252,748	\$ 393,581	\$ 313,856
<b>Revenues:</b>			
Taxes	\$ 357,878	\$ 345,000	\$ 345,000
Interest & Miscellaneous Revenue	\$ 4,049	\$ 3,500	\$ 1,000
<b>Total Revenues</b>	<u>\$ 361,927</u>	<u>\$ 348,500</u>	<u>\$ 346,000</u>
<b>Total Sources of Revenues</b>	<u><u>\$ 614,675</u></u>	<u><u>\$ 742,081</u></u>	<u><u>\$ 659,856</u></u>
<b>Expenditures:</b>			
General Government	\$ -	\$ 6,000	\$ -
Public Safety	\$ 11,633	\$ 65,000	\$ -
Highway and Streets	\$ -	\$ -	\$ 240,000
<b>Total Expenditures</b>	<u>\$ 11,633</u>	<u>\$ 71,000</u>	<u>\$ 240,000</u>
<b>Other Financing Sources ( Uses):</b>			
Transfers Out	\$ (209,461)	\$ (357,225)	\$ (282,000)
<b>Total Financing Sources (Uses)</b>	<u>\$ (209,461)</u>	<u>\$ (357,225)</u>	<u>\$ (282,000)</u>
Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved			
Undesignated	\$ 393,581	\$ 313,856	\$ 137,856
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 393,581</u></u>	<u><u>\$ 313,856</u></u>	<u><u>\$ 137,856</u></u>

CITY OF MONTE VISTA  
2010 BUDGET  
CONSERVATION TRUST FUND SUMMARY  
(NONMAJOR GOVERNMENTAL FUND)

	<u>2008 ACTUAL</u>	<u>2009 ESTIMATED</u>	<u>2010 BUDGET</u>
Proj. Beg. Fund Balance & Reserves	\$ 29,653	\$ 22,712	\$ 27,617
<b>Revenues:</b>			
Intergovernmental Revenue	\$ 45,284	\$ 46,000	\$ 42,500
Interest & Miscellaneous Revenue	\$ 334	\$ 400	\$ 150
<b>Total Revenues</b>	<u>\$ 45,618</u>	<u>\$ 46,400</u>	<u>\$ 42,650</u>
<b>Total Sources of Revenues</b>	<u><u>\$ 75,271</u></u>	<u><u>\$ 69,112</u></u>	<u><u>\$ 70,267</u></u>
<b>Expenditures:</b>			
Culture and Recreation	\$ 20,659	\$ 11,495	\$ 2,500
<b>Total Expenditures</b>	<u>\$ 20,659</u>	<u>\$ 11,495</u>	<u>\$ 2,500</u>
<b>Other Financing Sources ( Uses):</b>			
Transfers Out	\$ (31,900)	\$ (30,000)	\$ (40,000)
<b>Total Financing Sources (Uses)</b>	<u>\$ (31,900)</u>	<u>\$ (30,000)</u>	<u>\$ (40,000)</u>
Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved			
Undesignated	\$ 22,712	\$ 27,617	\$ 27,767
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 22,712</u></u>	<u><u>\$ 27,617</u></u>	<u><u>\$ 27,767</u></u>

CITY OF MONTE VISTA  
2010 BUDGET  
URBAN RENEWAL AUTHORITY FUND SUMMARY  
(NONMAJOR GOVERNMENTAL FUND)

	2008 ACTUAL	2009 BUDGET	2010 BUDGET
Proj. Beg. Fund Balance & Reserves	\$ 8,472	\$ 9,245	\$ 5,470
<b>Revenues:</b>			
Interest & Miscellaneous Revenue	\$ 186	\$ 175	\$ -
<b>Total Revenues</b>	<u>\$ 186</u>	<u>\$ 175</u>	<u>\$ -</u>
<b>Total Sources of Revenues</b>	<u>\$ 8,658</u>	<u>\$ 9,420</u>	<u>\$ 5,470</u>
<b>Expenditures:</b>			
Urban Development			
Urban Renewal	\$ 1,401.00	\$ 2,150	\$ 2,500
Transportation Musuem	\$ 1,087	\$ 1,800	\$ 1,500
<b>Total Expenditures</b>	<u>\$ 2,488</u>	<u>\$ 3,950</u>	<u>\$ 4,000</u>
<b>Other Financing Sources ( Uses):</b>			
Transfers In	\$ 3,075	\$ -	\$ 3,000
<b>Total Financing Sources (Uses)</b>	<u>\$ 3,075</u>	<u>\$ -</u>	<u>\$ 3,000</u>
Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved			
Undesignated	\$ 9,245	\$ 5,470	\$ 4,470
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u>\$ 9,245</u>	<u>\$ 5,470</u>	<u>\$ 4,470</u>

CITY OF MONTE VISTA  
2010 BUDGET  
CAPITAL PROJECTS FUND SUMMARY  
(GOVERNMENTAL FUND)

	2008 <u>ACTUAL</u>	2009 <u>ESTIMATED</u>	<u>2010 BUDGET</u>
<b>Proj. Beg. Fund Balance &amp; Reserves</b>	\$ 278,699	\$ 2,234,627	\$ 1,472,627
<b>Revenues:</b>			
Interest & Miscellaneous Revenue	\$ 62,316	\$ 14,000	\$ 30,000
<b>Total Revenues</b>	<u>\$ 62,316</u>	<u>\$ 14,000</u>	<u>\$ 30,000</u>
<b>Total Sources of Revenues</b>	<u><u>\$ 341,015</u></u>	<u><u>\$ 2,248,627</u></u>	<u><u>\$ 1,502,627</u></u>
<b>Expenditures:</b>			
Debt Service	\$ 1,915,773	\$ -	\$ -
Highway and Streets	\$ 89,645	\$ 110,000	\$ 110,000
<b>Total Expenditures</b>	<u><u>\$ 2,005,418</u></u>	<u><u>\$ 110,000</u></u>	<u><u>\$ 110,000</u></u>
<b>Other Financing Sources ( Uses):</b>			
Transfers In	\$ 220,625	\$ -	\$ -
Transfers Out	\$ (1,595)	\$ (666,000)	\$ (167,000)
Bond Proceeds	\$ 3,680,000	\$ -	\$ -
<b>Total Financing Sources (Uses)</b>	<u><u>\$ 3,899,030</u></u>	<u><u>\$ (666,000)</u></u>	<u><u>\$ (167,000)</u></u>
<b>Fund Balance:</b>			
Reserved			
Capital Projects Reserve	\$ 2,234,627	\$ 1,472,627	\$ 1,225,627
Unreserved			
Undesignated	\$ -	\$ -	\$ -
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 2,234,627</u></u>	<u><u>\$ 1,472,627</u></u>	<u><u>\$ 1,225,627</u></u>

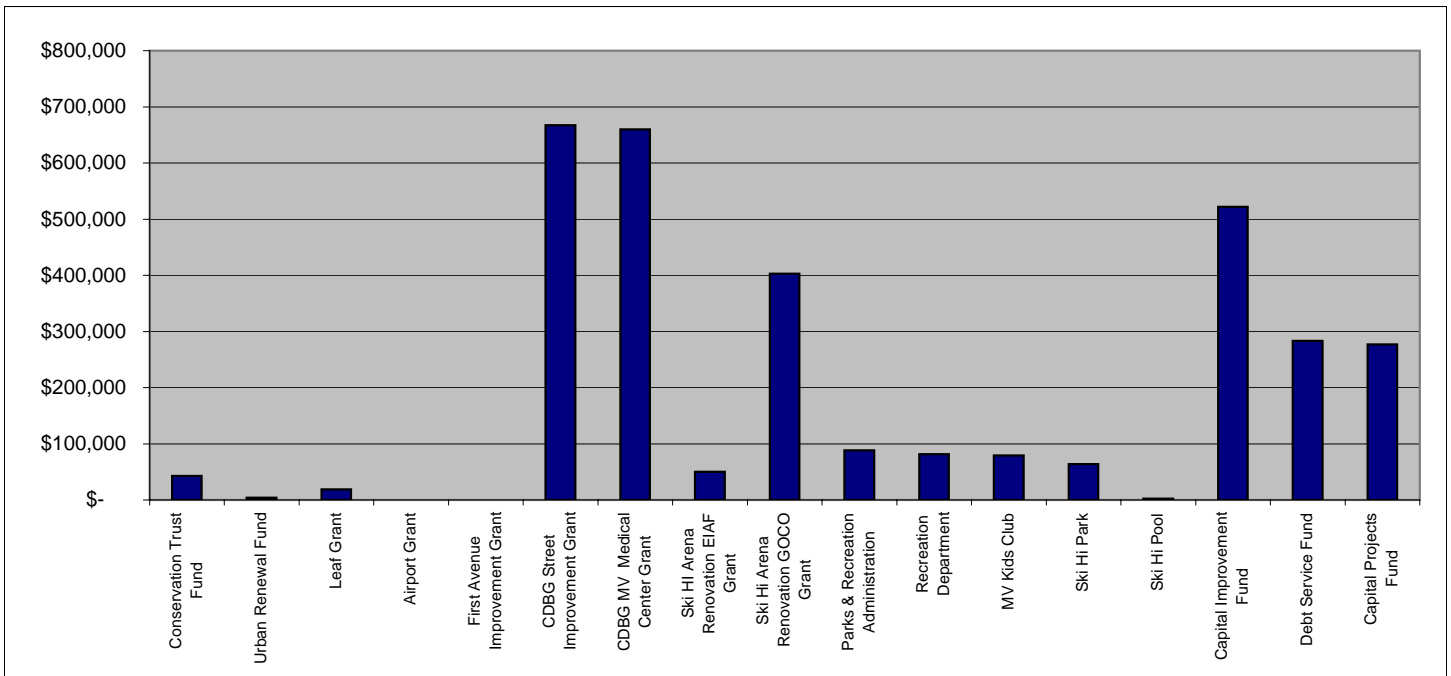


CITY OF MONTE VISTA  
2010 BUDGET  
DEBT SERVICE FUND SUMMARY  
(GOVERNMENTAL FUND)

	2008 <u>ACTUAL</u>	2009 <u>BUDGET</u>	2010 <u>BUDGET</u>
Proj. Beg. Fund Balance & Reserves	\$ 344,927	\$ 151,506	\$ 163,306
<b>Revenues:</b>			
Interest & Miscellaneous Revenue	\$ 6,748	\$ 12,000	\$ 1,000
<b>Total Revenues</b>	<u>\$ 6,748</u>	<u>\$ 12,000</u>	<u>\$ 1,000</u>
<b>Total Sources of Revenue</b>	<u><u>\$ 351,675</u></u>	<u><u>\$ 163,506</u></u>	<u><u>\$ 164,306</u></u>
<b>Expenditures:</b>			
Debt Service	\$ 179,712	\$ 281,260	\$ 283,000
<b>Total Expenditures</b>	<u>\$ 179,712</u>	<u>\$ 281,260</u>	<u>\$ 283,000</u>
<b>Other Financing Sources ( Uses):</b>			
Transfers In	\$ 200,168	\$ 281,060	\$ 282,000
Transfers Out	\$ (220,625)	\$ -	\$ -
<b>Total Financing Sources (Uses)</b>	<u>\$ (20,457)</u>	<u>\$ 281,060</u>	<u>\$ 282,000</u>
Fund Balance:			
Reserved			
Debt Service Reserve	\$ 151,506	\$ 163,306	\$ 163,306
Unreserved			
Undesignated	\$ -	\$ -	\$ -
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 151,506</u></u>	<u><u>\$ 163,306</u></u>	<u><u>\$ 163,306</u></u>

**CITY OF MONTE VISTA  
OTHER GOVERNMENTAL FUNDS  
2010 EXPENDITURE BUDGET BY CATEGORY**

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Grants to Outside Agencies	Debt Service	Total
Conservation Trust Fund	\$ -	\$ 2,500	\$ -	\$ 40,000	\$ -	\$ -	\$ 42,500
Urban Renewal Fund	-	4,000	-	-	-	-	\$ 4,000
Leaf Grant	19,000	-	-	-	-	-	\$ 19,000
Airport Grant	-	-	-	-	-	-	\$ -
First Avenue Improvement Grant	-	-	-	-	-	-	\$ -
CDBG Street Improvement Grant	-	-	667,000	-	-	-	\$ 667,000
CDBG MV Medical Center Grant	-	-	659,800	-	-	-	\$ 659,800
Ski Hi Arena Renovation EIAF Grant	-	-	50,000	-	-	-	\$ 50,000
Ski Hi Arena Renovation GOCO Grant	-	-	403,010	-	-	-	\$ 403,010
Parks & Recreation Administration	56,851	14,214	-	15,630	1,400	-	\$ 88,095
Recreation Department	54,564	26,803	-	-	-	-	\$ 81,367
MV Kids Club	66,466	12,900	-	-	-	-	\$ 79,366
Ski Hi Park	33,906	30,088	-	-	-	-	\$ 63,994
Ski Hi Pool	-	2,377	-	-	-	-	\$ 2,377
Capital Improvement Fund	-	-	240,000	282,000	-	-	\$ 522,000
Debt Service Fund	-	200	-	-	-	282,800	\$ 283,000
Capital Projects Fund	-	110,000	-	167,000	-	-	\$ 277,000
<b>Totals</b>	<b>\$230,787</b>	<b>\$ 203,082</b>	<b>\$ 2,019,810</b>	<b>\$ 504,630</b>	<b>\$ 1,400</b>	<b>\$ 282,800</b>	<b>\$ 3,242,509</b>
% of Other Governmental Funds 2010 Budget	7.12%	6.26%	62.29%	15.56%	0.04%	8.72%	100.00%



CITY OF MONTE VISTA  
2010 BUDGET  
CITY SERVICE UTILITY FUND SUMMARY  
(PROPRIETARY FUND)

	2008 ACTUAL	2009 BUDGET	2010 BUDGET
<b>Operating Revenues:</b>			
Charges for Services			
Industrial Sewer Charges	\$ -	\$ 200,000	\$ -
Water Charges	\$ 786,992	\$ 746,500	\$ 778,541
Sewer Charges	\$ 744,529	\$ 710,250	\$ 756,532
Storm Drain Fee	\$ 11,294	\$ 11,000	\$ 49,464
Total Charges For Services	<u>\$ 1,542,815</u>	<u>\$ 1,667,750</u>	<u>\$ 1,584,537</u>
Miscellaneous	<u>\$ 9,094</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
<b>Total Operating Revenues</b>	<u><u>\$ 1,551,909</u></u>	<u><u>\$ 1,674,750</u></u>	<u><u>\$ 1,591,537</u></u>
<b>Operating Expenditures:</b>			
Personnel Services	\$ 619,479	\$ 694,906	\$ 715,103
Supplies	\$ 30,815	\$ 66,500	\$ 97,000
Fuel	\$ 18,501	\$ 18,625	\$ 15,700
Communications and Postage	\$ 14,815	\$ 15,200	\$ 14,250
Insurance and Bonds	\$ 34,006	\$ 39,800	\$ 37,035
Utilities	\$ 162,515	\$ 121,000	\$ 100,000
Rents and Payments	\$ 178	\$ 300	\$ -
Professional Services	\$ 187,833	\$ 103,000	\$ 81,500
Travel	\$ 1,678	\$ 9,000	\$ 10,200
Repairs and Maintenance	\$ 22,358	\$ 55,500	\$ 59,500
Small Equipment and Repairs	\$ 4,222	\$ 106,000	\$ 20,000
Capital Outlay	\$ -	\$ -	\$ 58,500
Land & Buildings	\$ -	\$ 90,000	\$ -
Uniform Maintenance	\$ 1,059	\$ 1,600	\$ 1,600
Miscellaneous	\$ 21,007	\$ 10,000	\$ 52,650
<b>Total Operating Expenses</b>	<u>\$ 1,118,466</u>	<u>\$ 1,331,431</u>	<u>\$ 1,263,038</u>
Operating Income (Loss)	\$ 433,443	\$ 343,319	\$ 328,499
<b>Nonoperating Revenues ( Expenses)</b>			
Payment in Lieu of Taxes	\$ (158,165)	\$ (158,165)	\$ (158,165)
Transfers Out	\$ (85,642)	\$ (83,408)	\$ (83,408)
Interest on Accounts	\$ 14,698	\$ 15,000	\$ 3,000
Debt Service	\$ (88,679)	\$ (91,900)	\$ (74,900)
<b>Total Nonoperating Revenues (Expenses)</b>	<u>\$ (317,788)</u>	<u>\$ (318,473)</u>	<u>\$ (313,473)</u>
Income Before Contributions	\$ 115,655	\$ 24,846	\$ 15,026

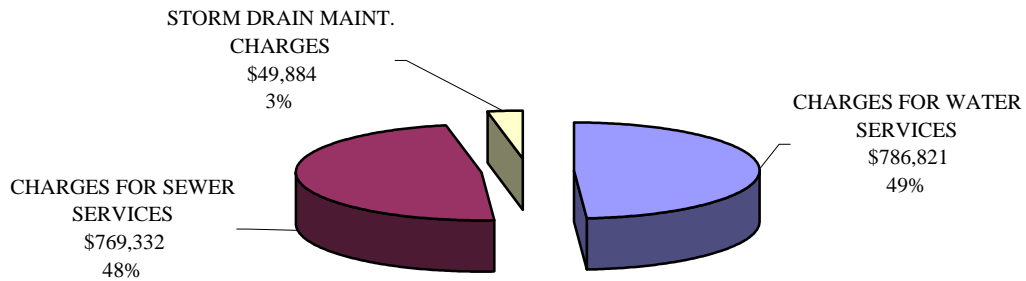
CITY OF MONTE VISTA  
2010 BUDGET  
CITY SERVICE UTILITY FUND SUMMARY  
(PROPRIETARY FUND)

	2008 <u>ACTUAL</u>	2009 <u>BUDGET</u>	2010 <u>BUDGET</u>
<b>Capital Contributions</b>			
Sewer Taps	\$ 12,000	\$ 7,500	\$ 7,500
Water Taps	<u>\$ 7,200</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<b>Total Capital Contributions</b>	<u>\$ 19,200</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>
Net Income (Loss) - Budget Basis	\$ 134,855	\$ 36,346	\$ 26,526
Add: Principal Payments	\$ 57,360	\$ 57,360	\$ 57,360
Less: Depreciation	\$ (139,039)	\$ (185,382)	\$ (185,382)
<b>Net Assets at Beginning of Year</b>	\$ 1,928,262	\$ 1,981,438	\$ 1,889,762
<b>Proj. Ending Fund Balance &amp; Reserves</b>	<u><u>\$ 1,981,438</u></u>	<u><u>\$ 1,889,762</u></u>	<u><u>\$ 1,788,266</u></u>

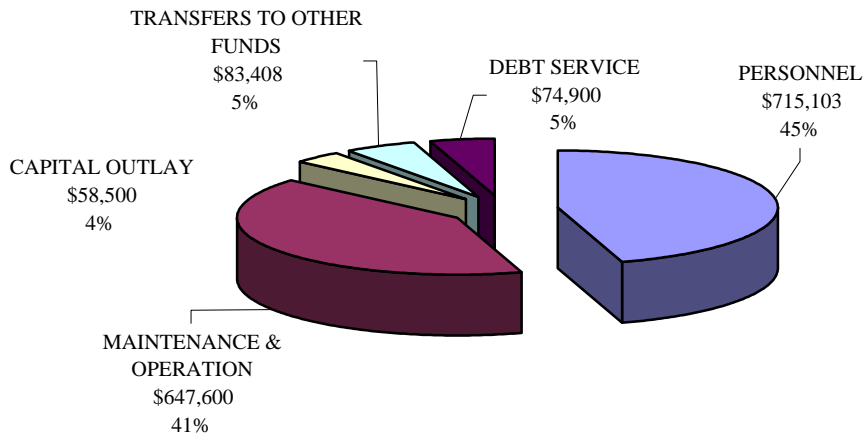
# CITY OF MONTE VISTA

## City Service Utility Fund Financial Overview

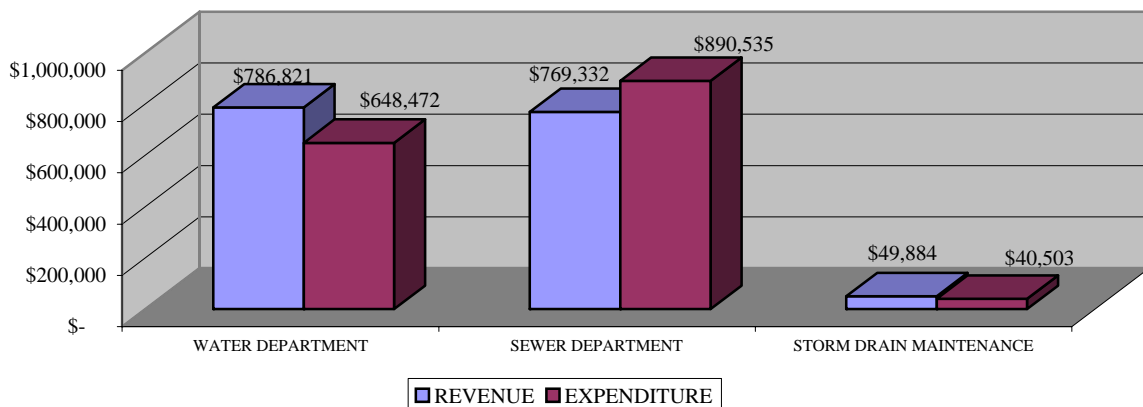
**FY 2010 CITY UTILITY FUND REVENUE BY CATEGORY**



**FY 2010 CITY SERVICE UTILITY FUND EXPENDITURES BY CATEGORY**

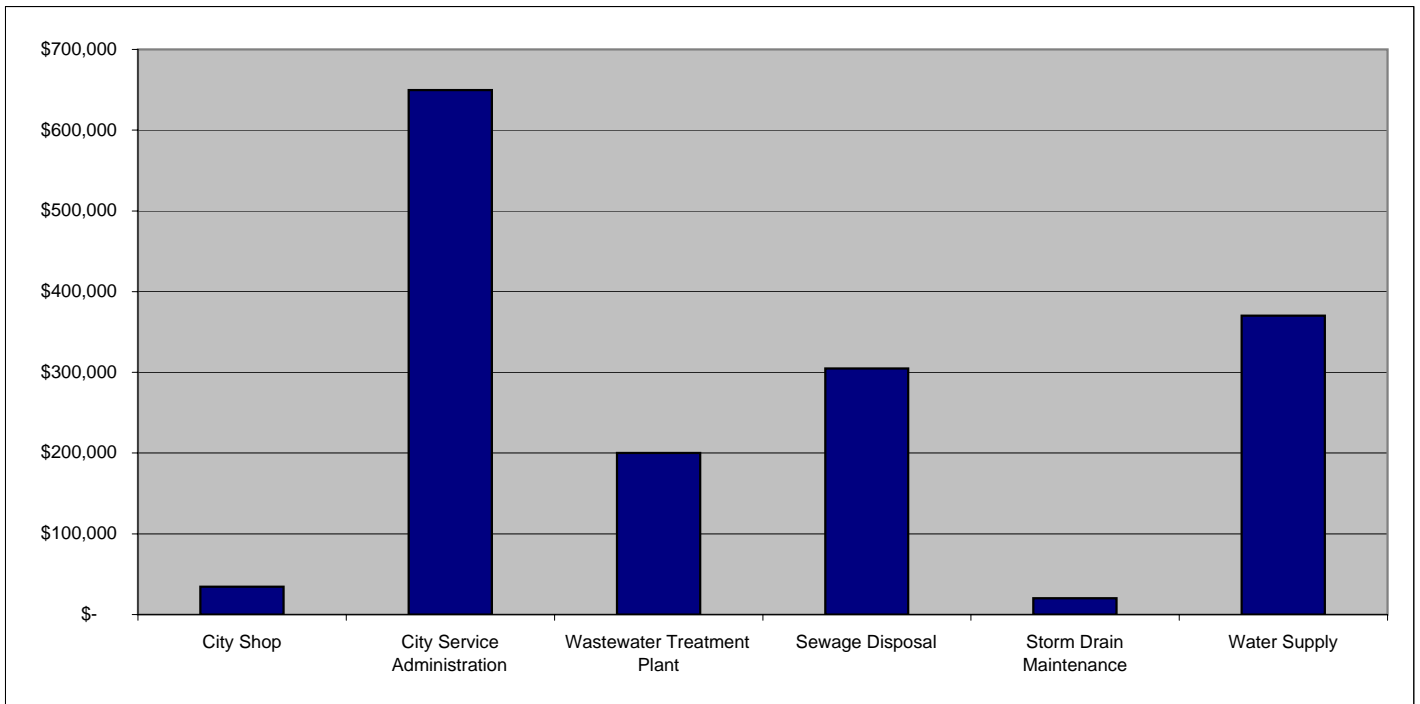


**2010 City Service Utility Fund Budget by Department**



**CITY OF MONTE VISTA  
 PROPRIETARY FUND SUMMARY  
 2010 EXPENDITURE BUDGET BY CATEGORY**

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Debt Service	Total
City Shop	\$ 19,328	\$ 15,254	\$ -	\$ -	\$ -	\$ 34,582
City Service Administration	335,017	231,291	-	83,408	-	\$ 649,716
Wastewater Treatment Plant	46,946	153,355	-	-	-	\$ 200,301
Sewage Disposal	150,752	65,082	14,000	-	74,900	\$ 304,734
Storm Drain Maintenance	16,654	3,500	-	-	-	\$ 20,154
Water Supply	146,406	179,118	44,500	-	-	\$ 370,024
<b>Totals</b>	<b>\$715,103</b>	<b>\$ 647,600</b>	<b>\$ 58,500</b>	<b>\$ 83,408</b>	<b>\$ 74,900</b>	<b>\$ 1,579,511</b>
% of 2010 Proprietary Fund Budget	45.27%	41.00%	3.70%	5.28%	4.74%	100.00%



# GENERAL FUND

## BUDGET DETAIL

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<b>GENERAL FUND</b>					
<b>REVENUES</b>					
01-3000-3110	GENERAL PROPERTY TAXES	348,884	344,476	349,000	340,093
01-3000-3120	SPECIFIC OWNERSHIP TAX	51,044	47,821	54,000	51,000
01-3000-3131	COUNTY SALES TAX	800,467	732,863	768,000	752,100
01-3000-3132	CITY SALES TAX	357,878	335,960	345,000	345,000
01-3000-3142	CIGARETTE TAX	6,921	6,039	7,000	7,000
01-3000-3155	PAYMENT IN LIEU OF TAXES	158,165	158,165	158,165	158,165
01-3000-3160	FRANCHISE TAX	181,615	143,766	167,000	165,200
01-3000-3170	OCCUPATIONAL TAX	12,069	10,174	12,000	11,590
01-3000-3181	SEVERANCE TAX	0	2,891	0	0
01-3000-3210	BUSINESS LICENSES	1,805	1,900	2,500	2,000
01-3000-3211	LIQUOR LICENSES	2,254	1,809	2,100	2,000
01-3000-3212	LICENSES-CONTRACTOR	1,125	800	1,400	1,200
01-3000-3221	DOG LICENSES	416	462	600	1,000
01-3000-3222	PERMITS-BLDG,SIGN,PLUMBING	750	720	1,000	1,200
01-3000-3224	PLANNING & ZONING APPL.	2,284	2,150	2,500	2,500
01-3000-3225	DANGEROUS BUILDING FEES	3,704	0	0	0
01-3000-3314	MISCELLANEOUS GRANTS	2,726	36,252	40,000	5,000
01-3000-3315	GOCO GRANT FUNDS	56,538	0	0	0
01-3000-3355	HIGHWAY USER'S TAX	121,686	128,588	119,582	137,714
01-3000-3356	AUTO LICENSE FEE	16,991	18,282	17,000	17,000
01-3000-3360	TECH. GRANT	0	0	0	0
01-3000-3371	ROAD & BRIDGE FUND	23,553	23,497	23,000	24,000
01-3000-3372	STATE AIRPORT GAS TAX	1,450	420	2,000	1,000
01-3000-3412	JAIL CHARGES	12,598	250	4,000	1,300
01-3000-3432	PEST CONTROL COLLECTIONS	89,289	89,463	90,000	95,635
01-3000-3433	WEED CONTROL COLLECTIONS	10,356	10,299	500	5,000
01-3000-3511	COURT COSTS, FINES	45,236	43,255	60,000	40,000
01-3000-3512	DUI FINES	3,241	2,693	3,500	3,000
01-3000-3513	MUNICIPAL COURT SURCHARGE	4,361	4,829	4,600	4,300
01-3000-3514	COURT SURCHARGE/ACO TRAINING	0	180	0	500
01-3000-3515	COURT SURCHARGE-COMMUNITY ED	0	180	0	500
01-3000-3519	PENALTIES ON ARREARS	0	0	0	0
01-3000-3520	ANIMAL CONTROL FINES	3,743	2,495	3,500	2,500
01-3000-3611	EARNINGS ON INVEST-GEN.FUND	5,462	1,181	10,000	5,000
01-3000-3612	EARNINGS ON INVEST-MAIN STREET	0	0	0	0
01-3000-3620	DOLA ADMINISTRATION GRANT	0	0	0	0
01-3000-3621	BUILDING RENTAL	47,920	44,234	44,200	44,200
01-3000-3622	MISCELLANEOUS RENTALS-G.F.	6,109	6,480	6,000	6,000
01-3000-3623	AIRPORT TWO CENT AVGAS TAX	357	298	200	300
01-3000-3624	AIRPORT LEASES	9,764	10,084	9,700	9,700



Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>REVENUES (Cont.)</u>					
01-3000-3626	AVGAS/JET FUEL SALES	0	0	0	0
01-3000-3640	401(A) RETIREMENT FORFEITURE	0	14,539	8,500	4,000
01-3000-3642	POLICE PENSION FORFEITURES	7,199	16,063	20,000	18,000
01-3000-3650	POLICE SECURITY	9,990	8,490	9,000	9,100
01-3000-3660	REFUNDS ON EXPENDITURES-G.F.	45,155	1,933	8,000	5,000
01-3000-3664	SALE OF TAXABLE ITEMS	478	295	500	200
01-3000-3665	SALE OF FIXED ASSETS-G.F.	6,344	0	0	0
01-3000-3668	SEX OFFENDER REGISTRATION FEE	0	0	0	0
01-3000-3669	BOND/BOOKING FEE	2,600	3,320	2,000	2,300
01-3000-3670	POLICE DISPATCH FEES	0	0	0	9,000
01-3000-3671	POLICE VIN & IMPOUND FEES	1,325	670	1,200	1,200
01-3000-3672	STREET LIGHT FEES	0	0	0	67,000
01-3000-3673	MAINSTREET DONATIONS/FUNDRASE	22,089	7,101	12,000	6,000
01-3000-3674	DONATIONS & CONTRIBUTIONS	13,200	0	22,800	0
01-3000-3675	MISC.-TEMPORARY ACCOUNT	0	0	0	0
01-3000-3680	UNCLASSIFIED REVENUE-G.F.	3,545	3,956	3,000	4,000
01-3000-3702	TRANSFER FROM CTF	1,900	0	0	0
01-3000-3740	TRANSFER -CAPITAL IMPRV. FUND	10,888	0	0	0
01-3000-3760	TRNSFER FROM CS/RENT	85,642	83,408	83,408	83,408
01-3000-3780	TRANSFER FROM P&R FUND/RENT	15,630	15,630	15,630	15,630
01-3000-3999	DESIGNATED FUND BALANCE-G.F.	0	0	40,000	0
	REVENUES Totals:	2,616,746	2,368,361	2,534,085	2,467,535
<u>CITY COUNCIL</u>					
01-4110-4111	SALARIES-COUNCIL	15,903	15,664	16,026	16,220
01-4110-4141	FICA CONTR/EMPLR-COUNCIL	1,205	1,198	1,226	1,241
01-4110-4151	EMPLOYEE INS/EMPLR/COUNCIL	758	670	851	601
01-4110-4171	RETIRE.CONTR/EMPLR/COUNCIL	104	103	114	106
01-4110-4210	SUPPLIES-COUNCIL	40	0	0	0
01-4110-4220	COMMS/POSTAGE-C.COUNCIL	0	0	0	0
01-4110-4260	DUES & SUBSCRIPTIONS-COUNCIL	2,751	4,328	3,500	3,500
01-4110-4270	PRINTING & PUBL-CITY COUNCIL	0	0	0	0
01-4110-4290	GENERAL & LIAB.INS.-COUNCIL	0	0	0	0
01-4110-4300	EQUIP.MAINTENANCE-COUNCIL	0	0	0	0
01-4110-4340	PROF.SERVICES-COUNCIL	1,320	83	0	2,500
01-4110-4350	TRAVEL & SCHOOLS - COUNCIL	8,582	3,790	8,000	7,000
01-4110-4380	MISC.EXPENSE-COUNCIL	745	5,711	1,000	1,500
01-4110-4410	OPERATING EQUIP.- COUNCIL	0	0	0	0
	CITY COUNCIL Totals:	31,408	31,547	30,717	32,668

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>CITY CLERK</u>					
01-4114-4111	SALARIES-CITY CLERK	47,239	47,999	47,842	48,799
01-4114-4141	FICA CONTR/EMPLR/C.CLERK	3,550	3,538	3,660	3,733
01-4114-4151	EMPLOYEE INS/EMPLR/C.CLERK	6,874	8,333	9,184	8,497
01-4114-4171	RETIR/CONTR/EMPLR-C.CLERK	3,779	3,840	3,827	3,904
01-4114-4210	SUPPLIES-CITY CLERK	16	40	0	0
01-4114-4220	COMMNS & POSTAGE-CITY CLERK	0	0	0	0
01-4114-4260	DUES & SUBSCRIPT-CITY CLERK	380	303	500	500
01-4114-4270	PRINTING & PUBL.-CITY CLERK	631	780	700	700
01-4114-4290	GEN/LIAB INS & BONDS-C.CLERK	0	0	0	0
01-4114-4300	EQUIP.MAINTENANCE-CITY CLERK	0	0	0	0
01-4114-4340	PROF.SERVICES-CITY CLERK	0	3,309	500	500
01-4114-4350	TRAVEL & SCHOOLS - C. CLERK	979	316	500	1,500
01-4114-4380	MISC. EXPENSE - CITY CLERK	0	0	0	0
01-4114-4410	OPERATING EQUIP.- CITY CLERK	0	0	0	0
	CITY CLERK Totals:	63,448	68,458	66,713	68,133
<u>MUNICIPAL COURT</u>					
01-4120-4111	SALARIES-MUNICIPAL COURT	17,420	17,780	17,699	18,053
01-4120-4141	FICA CONTR/EMPLR-MUN.COURT	1,312	1,316	1,354	1,381
01-4120-4151	EMPLOYEE INS/EMPLR/M. COURT	4,277	3,324	4,281	2,974
01-4120-4171	RETIRE.CONTR/EMPLR-M.COURT	1,394	1,422	1,416	1,444
01-4120-4210	SUPPLIES-MUNICIPAL COURT	0	0	200	200
01-4120-4220	COMMUNICATIONS & POSTAGE-M.C	0	0	0	0
01-4120-4260	DUES & SUBSCRIPT-MUN.COURT	30	30	100	100
01-4120-4340	PROF. SERVICES-MUN. COURT	18,000	18,614	20,000	20,000
01-4120-4343	AUDIT FEES-COURT	0	0	0	0
01-4120-4350	TRAVEL & SCHOOLS-M. COURT	649	308	500	1,500
01-4120-4380	MISC. EXPENSE-MUN. COURT	0	0	0	0
01-4120-4410	OPERATING EQUIPMENT-COURT	1,600	737	500	0
	MUNICIPAL COURT Totals:	44,682	43,531	46,050	45,652
<u>CITY MANAGER</u>					
01-4130-4111	SALARIES-CITY MANAGER	57,202	60,906	61,350	62,592
01-4130-4141	FICA CONTR/EMPLR-CITY MGR	4,174	4,526	4,693	4,788
01-4130-4151	EMPLOYEE INS/EMPLR/C. MGR	8,326	7,144	8,947	7,465
01-4130-4171	RETIRE CONTR./EMPLR/C.MGR	4,305	4,602	4,908	5,007
01-4130-4210	SUPPLIES - CITY MANAGER	56	699	0	0
01-4130-4220	COMM. & POSTAGE-CITY MANAGER	953	924	650	1,000

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>CITY MANAGER (Cont.)</u>					
01-4130-4230	FUEL/FUEL BY-PROD.-CITY MGR	0	0	0	0
01-4130-4260	DUES & SUBSCRIPT.-CITY MGR	995	893	1,000	1,000
01-4130-4270	PRINTING & PUBL.-CITY MGR	48	0	0	0
01-4130-4290	GEN/LIAB INS & BONDS-C. MGR	1,000	0	0	0
01-4130-4300	EQUIPMENT MAINT.-CITY MGR	0	0	0	0
01-4130-4340	PROFESSIONAL SERVICES-C.MGR.	13,185	874	3,000	4,000
01-4130-4350	TRAVEL & SCHOOLS-CITY MGR	4,237	5,817	6,000	6,000
01-4130-4380	MISC. EXPENSE-CITY MGR	741	715	1,000	0
01-4130-4381	MISC. DONATIONS & CONTRIBUTIONS	0	450	0	500
01-4130-4410	OPERATING EQUIP.-CITY MGR	0	0	0	0
01-4130-4430	AUTOMOTIVE EQUIPMENT-C.MGR	0	0	0	0
	CITY MANAGER Totals:	95,222	87,550	91,548	92,352
<u>MAIN STREET BOARD</u>					
01-4139-4210	SUPPLIES-MAIN ST. BOARD	4,799	2,754	3,500	6,000
01-4139-4220	COMMS/POSTAGE-MAIN ST. BOARD	209	0	0	0
01-4139-4230	FUEL/FUEL BY-PROD-MAIN ST BRD	0	0	0	0
01-4139-4260	DUES & SUBS-MAIN ST. BOARD	0	0	0	0
01-4139-4270	PRINTING & PUBL.-MAIN ST.BOARD	920	427	1,000	500
01-4139-4310	MAINT. OF PHY PROP-MAIN ST.BRD	108	0	0	0
01-4139-4320	RENTS & PAYMENTS-MAINST.BOARD	100	0	500	0
01-4139-4340	PROFESSIONAL SER. MAIN ST BRD	11,721	1,551	3,000	2,000
01-4139-4350	TRAVEL & SCHOOLS-MAIN ST.BOARD	1,719	403	3,500	1,000
01-4139-4380	MISC. EXPENSE-MAIN ST. BOARD	7,188	1,045	1,500	0
	MAIN STREET BOARD Totals:	26,764	6,180	13,000	9,500
<u>MAIN STREET PROJECT</u>					
01-4140-4111	SALARIES-MAIN STREET/CITY	21,641	15,303	69,924	45,951
01-4140-4141	FICA CONTR/MAIN STREET/CITY	1,609	1,165	5,349	3,515
01-4140-4151	EMPLE INS/EMPLR/MAIN ST/CITY	3,003	1,627	10,495	6,330
01-4140-4171	RETIRE CONTR//MAIN ST/CITY	1,731	1,224	5,594	3,676
01-4140-4210	SUPPLIES-MAIN STREET/CITY	4,021	7,834	1,000	2,000
01-4140-4220	COMMS/POSTAGE-MAIN ST/CITY	2,518	2,182	2,000	2,500
01-4140-4230	FUEL/FUEL BY-PROD-MAINST/CITY	0	0	300	300
01-4140-4260	DUES & SUBSCRIPTIONS/CITY	3,165	3,250	3,200	3,200
01-4140-4280	UTILITIES-MAIN STREET/CITY	1,814	1,418	2,000	1,500
01-4140-4310	MAINT. OF PHY PROP/CITY FUNDS	213	48	1,500	1,000
01-4140-4321	LEASE/RENTAL-MAIN STREET	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>MAIN STREET PROJECT (Cont.)</u>					
01-4140-4340	PROF.SERV - MAIN ST.CITY FUNDS	3,995	3,146	3,000	3,000
01-4140-4342	PROF.SERVICES-EIAF#5940	0	0	0	0
01-4140-4350	TRAVEL & SCHOOLS MAIN ST/CITY	863	622	1,000	3,000
01-4140-4380	MISC.EXPENSE-MAINSTREET/CITY	546	1,843	0	0
	MAIN STREET PROJECT Totals:	45,119	39,662	105,362	75,972
<u>ELECTION</u>					
01-4141-4380	MISC.EXPENSE-ELECTION	0	10,476	15,000	0
	ELECTION Totals:	0	10,476	15,000	0
<u>HUMAN RESOURCES DIRECTOR</u>					
01-4146-4111	SALARIES-H.R. DIRECTOR	0	16,451	17,022	18,671
01-4146-4141	FICA CONTR/EMPLR-H.R.DIRECT.	0	1,214	1,302	1,428
01-4146-4151	EMPL/INS/EMPLR-H.R.DIRECTOR	0	2,386	2,748	2,719
01-4146-4171	RETIRE/CONTR/EMPLR-H.R.DIR.	0	1,316	1,362	1,494
01-4146-4210	SUPPLIES-H.R. DIRECTOR	0	0	0	120
01-4146-4220	COMM & POSTAGE-H.R.DIRECTOR	0	0	0	0
01-4146-4260	DUES & SUBSCRIPT-H.R. DIR.	0	100	100	100
01-4146-4270	PRINTING & PUBL-H.R. DIR.	0	0	0	0
01-4146-4290	GEN & LIAB INS-H.R. DIRECTOR	0	0	0	0
01-4146-4300	EQUIPMENT MAINT-H.R. DIRECT.	0	0	0	0
01-4146-4321	LEASE/RENT-COMPUTER EQUIP-HR	0	0	0	0
01-4146-4340	PROF SERVICES-H.R.DIRECTOR	0	0	0	0
01-4146-4350	TRAVEL & SCHOOLS-H.R. DIR.	0	750	750	883
	HUMAN RESOURCES DIRECTOR Totals:	0	22,217	23,284	25,415
<u>FINANCE DIRECTOR</u>					
01-4151-4111	SALARIES - FINANCE	61,303	44,823	43,573	49,307
01-4151-4141	FICA CONTR/EMPLR -FINANCE D.	4,341	3,136	3,333	3,772
01-4151-4151	EMPL INS/EMPLR/FINANCE DIR.	15,197	12,174	12,670	14,033
01-4151-4171	RETIRE.CONTR/EMPLR-FIN.DIR.	4,904	3,586	3,486	3,945
01-4151-4210	SUPPLIES-FINANCE	1,305	99	0	0
01-4151-4220	COMM. & POSTAGE-FINANCE DIR.	0	0	0	0
01-4151-4230	FUEL & FUEL BY-PRODUCTS-FIN	0	29	0	100
01-4151-4260	DUES & SUBSCRIPT-FINANCE DIR	290	185	300	200

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>FINANCE DIRECTOR (Cont.)</u>					
01-4151-4270	PRINT & PUBLI.-FINANCE DIR.	0	211	100	100
01-4151-4290	GEN,LIAB INS.& BONDS-FIN.DIR	0	0	0	0
01-4151-4300	EQUIP.MAINT.-FINANCE DIR.	0	0	0	0
01-4151-4320	RENTS & PAYMENTS-FINANCE	30	30	50	50
01-4151-4321	LEASE/RENTAL-COMPUTER EQUIP	0	0	0	0
01-4151-4340	PROF. SERVICES-FINANCE DIR.	0	50	500	500
01-4151-4343	AUDIT FEES-FINANCE	0	0	0	0
01-4151-4350	TRAVEL & SCHOOLS-FINANCE DIR	1,226	1,377	2,000	3,500
01-4151-4381	CTY TREAS.COLL.FEE-FIN. DIR.	6,978	6,339	7,500	7,500
01-4151-4382	BNK CHG/DISC.TKN-FINANCE DIR	( 262 )	40	500	500
01-4151-4410	OPERATING EQUIP.-FINANCE DIR	0	0	0	0
	FINANCE DIRECTOR Totals:	95,312	72,079	74,012	83,507
<u>CITY ATTORNEY</u>					
01-4152-4131	CONTRACT LABOR-CITY ATTORNEY	39,000	43,000	43,000	43,000
01-4152-4151	EMPL INS/EMPLR/C. ATTORNEY	0	0	0	0
01-4152-4210	SUPPLIES-CITY ATTORNEY	0	0	0	0
01-4152-4260	DUES & SUBSCRIPT.-CITY ATTY	0	0	0	0
01-4152-4321	LEASE/RENTAL-COMPUTER EQUIP	0	0	0	0
01-4152-4350	TRAVEL/SCHOOLS-CITY ATTORNEY	1,016	0	0	0
	CITY ATTORNEY Totals:	40,016	43,000	43,000	43,000
<u>DOLA INTERN PROGRAM</u>					
01-4153-4340	PROFESSIONAL SERVICES	0	0	0	0
	DOLA INTERN PROGRAM Totals:	0	0	0	0
<u>PURCHASING &amp; GENERAL SERVICES</u>					
01-4158-4210	SUPPLIES-P&G SERVICES	13,732	10,327	12,000	10,800
01-4158-4220	COMMS/POSTAGE-P&G SVCS.	12,828	13,153	13,000	13,500
01-4158-4230	FUEL/FUEL BY-PROD-PURC.DEPT	484	110	600	200
01-4158-4260	DUES & SUBSCRIPTIONS-P&G SVCS.	30	30	100	100
01-4158-4290	GENERAL & LIAB.INS.-P&G SVCS.	52,396	58,067	56,811	53,342
01-4158-4300	EQUIP.MAINTENANCE-P&G SVCS.	914	98	1,000	500
01-4158-4321	LEASE/EQUIPMENT-P&G DEPT.	0	0	0	7,000
01-4158-4340	PROF.SERVICES-P&G SVCS.	21,484	13,969	17,000	21,000

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>PURCHASING &amp; GENERAL SERVICES (Cont.)</u>					
01-4158-4343	AUDIT FEES-P&G SVCS.	11,000	12,125	12,500	14,000
01-4158-4410	OPERATING EQUIP.- P&G SVCS.	3,521	3,521	4,000	6,100
PURCHASING & GENERAL SERVICES Totals:		116,389	111,400	117,011	126,542
<u>DOLA ADMIN/INTERN GRANT</u>					
01-4161-4111	SALARIES-DOLA ADMIN/INTERN	0	0	0	0
01-4161-4141	FICA CONTRIBUTION--EMPLOYER	0	0	0	0
01-4161-4151	EMPLOYEE INSURANCES-EMPLOYER	0	0	0	0
01-4161-4350	TRAVEL&LODGING DOLA ADMIN/INTR	0	0	0	0
DOLA ADMIN/INTERN GRANT Totals:		0	0	0	0
<u>POLICE BUILDING</u>					
01-4191-4111	SALARIES-POLICE BUILDING	0	0	0	0
01-4191-4141	FICA CONTR/EMPLR-POLICE BLDG	0	0	0	0
01-4191-4151	EMPLOYEE INS/EMPLR/POL.BLDG	0	0	0	0
01-4191-4171	RETIRE CONTR/EMPLR-POL.BLDG	0	0	0	0
01-4191-4210	SUPPLIES-POLICE BUILDING	1,531	1,210	2,000	1,500
01-4191-4220	COMM.& POSTAGE-POLICE BLDG.	0	0	0	0
01-4191-4280	UTILITIES-POLICE BLDG	18,361	12,813	18,000	16,000
01-4191-4290	GEN/LIAB.INS.& BONDS-P.BLDG	400	403	450	450
01-4191-4300	EQUIP.MAINT-POLICE BLDG.	407	222	500	500
01-4191-4310	MAINT.OF PHYSCL PROP-P.BLDG	1,869	1,745	2,000	2,000
01-4191-4330	UNIFORM MAINTENANCE-PD BLDG	0	0	0	0
01-4191-4340	PROFESSIONAL SERVICES-PD BLD	8,446	8,475	8,400	10,800
01-4191-4348	LANDFILL FEES-PD BUILDING	0	0	100	100
01-4191-4380	MISC. EXPENSE-POLICE BLDG	0	0	0	0
01-4191-4410	OPERATING EQUIP-POLICE BLDG	0	0	0	0
01-4191-4442	BLDG IMPROVEMENTS-PD BLDG	0	0	0	0
POLICE BUILDING Totals:		31,014	24,868	31,450	31,350
<u>CITY SHOP</u>					
01-4192-4111	SALARIES-CITY SHOP	4,341	3,903	4,168	4,168
01-4192-4141	FICA CONTR/EMPLR-CITY SHOP	333	298	319	319
01-4192-4151	EMPL INS/EMPLR/CITY SHOP	1,163	1,035	1,221	1,229
01-4192-4171	RETIRE CONTR/EMPLR-CITY SHOP	347	312	333	333

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>CITY SHOP (Cont.)</u>					
01-4192-4210	SUPPLIES - CITY SHOP	1,037	1,502	1,500	2,000
01-4192-4220	COMM.& POSTAGE-CITY SHOP	0	0	0	0
01-4192-4230	FUEL/FUEL BY-PROD.-CITY SHOP	485	364	400	400
01-4192-4270	PRINTG & PUBL.-CITY SHOP	0	0	0	0
01-4192-4280	UTILITIES-CITY SHOP	2,384	1,403	2,700	2,700
01-4192-4290	GEN,LIAB.INS.& BONDS-C.SHOP	0	0	0	0
01-4192-4300	EQUIP.MAINTENANCE-CITY SHOP	528	410	500	500
01-4192-4310	MAINT.PHYSCL PROP.-CITY SHOP	1,076	281	1,500	1,000
01-4192-4330	UNIFORM MAINTENANCE-SHOP	67	54	200	200
01-4192-4340	PROFESSIONAL SERVICES-SHOP	60	0	500	500
01-4192-4350	TRAVEL & SCHOOLS-SHOP-G.F.	0	141	100	250
01-4192-4410	OPERATING EQUIP.-CITY SHOP	0	0	0	0
	CITY SHOP Totals:	11,821	9,703	13,441	13,599
<u>POLICE DEPARTMENT</u>					
01-4211-4111	SALARIES-POLICE DEPT.	420,532	402,145	433,835	434,081
01-4211-4116	UNIFORM ALLOWANCE PAY-P.D.	5,725	5,550	6,600	6,600
01-4211-4121	HOLIDAY PAY-POLICE DEPT	20,732	21,086	21,000	20,000
01-4211-4141	FICA CONTR/EMPLR-POLICE DEPT	5,657	5,434	7,207	7,197
01-4211-4151	EMPLOYEE INS/EMPLR/ P.D.	97,858	102,705	122,191	115,467
01-4211-4161	POLICE PENS./EMPLR-P.D.	61,619	59,128	64,070	63,963
01-4211-4171	RETIRE.CONTR/EMPLR-P.D.	490	593	0	0
01-4211-4210	SUPPLIES-POLICE DEPARTMENT	9,361	9,007	7,000	7,000
01-4211-4211	SUPPLIES-NEIGHBORHOOD WATCH	165	318	750	500
01-4211-4214	TASER GRANT	0	11,283	0	0
01-4211-4216	2ND CHANCE VEST GRANT MATCH	0	0	0	0
01-4211-4217	2ND CHANCE VEST GRANT	0	4,108	0	10,000
01-4211-4218	Radar Grant	2,726	0	0	0
01-4211-4220	COMM.& POSTAGE-POLICE DEPT.	7,290	7,247	7,500	7,500
01-4211-4221	UNCOLLECTABLE REIMBURSEMENT	0	0	0	0
01-4211-4230	FUEL/FUEL BY-PRODUCTS - P.D.	20,255	13,132	20,000	17,000
01-4211-4240	PRISONER CUSTODY-POLICE DEPT	1,310	602	2,000	1,000
01-4211-4260	DUES & SUBSCRIPTIONS-P.D.	712	453	500	500
01-4211-4270	PRINTING & PUBLICATIONS-P.D.	1,301	196	500	500
01-4211-4290	GEN.& LIAB.INS.& BONDS-P.D.	3,000	0	2,000	1,000
01-4211-4300	EQUIP. MAINT.-POLICE DEPT.	14,792	19,317	10,000	10,000
01-4211-4320	RENTS & PAYMENTS-POLICE DEPT	266	219	500	500
01-4211-4321	LEASE/RENTAL-COMPUTER EQUIP	0	0	0	0
01-4211-4330	UNIFORM MAINTENANCE-P.D.	919	1,307	1,200	1,000
01-4211-4340	PROFESSIONAL SERVICES-P.D.	5,316	3,576	5,000	4,000
01-4211-4343	AUDIT FEES	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>POLICE DEPARTMENT (Cont.)</u>					
01-4211-4350	TRAVEL & SCHOOLS-POLICE DEPT	1,215	1,226	2,500	2,500
01-4211-4351	ADMINISTRATIVE TRAVEL-P.D.	404	0	1,000	1,000
01-4211-4352	TRAINING/COURT SURCHARGE	2,612	2,897	5,000	5,000
01-4211-4370	INVESTIGATION FUND-P.D.	0	0	2,000	0
01-4211-4371	SLV DRUG TASK FORCE	0	2,000	2,000	2,000
01-4211-4380	MISC.EXPENSE-POLICE	110	212	0	0
01-4211-4410	OPERATING EQUIPMENT-P.D.	36,943	4,288	2,000	0
01-4211-4430	AUTOMOTIVE EQUIPMENT-P.D.	17,202	2,816	0	0
01-4211-4470	CAPITAL OUTLAY-POLICE DEPT.	0	0	0	9,718
POLICE DEPARTMENT Totals:		738,512	680,845	726,353	728,026
<u>TECH. GRANT</u>					
01-4212-4340	PROFESSIONAL SERV/TECH.GRANT	0	0	0	0
01-4212-4410	OPERATING EQUIP-TECH GRANT	0	0	0	0
01-4212-4470	CAPITAL OUTLAY-TECH. GRANT	0	0	0	0
TECH. GRANT Totals:		0	0	0	0
<u>POLICE DISPATCH</u>					
01-4213-4111	SALARIES-POLICE DISPATCH	155,560	162,756	167,852	165,813
01-4213-4121	HOLIDAY PAY-POLICE DISPATCH	0	0	0	0
01-4213-4141	FICA CONTR/EMPLR-P.DISPATCH	11,175	11,579	12,841	12,685
01-4213-4151	EMPL INS/EMPLR/P.DISPATCH	47,267	50,073	45,287	45,697
01-4213-4171	RETIRE CONTR/EMPLR-P.DISPATCH	11,017	12,407	11,828	12,465
01-4213-4330	UNIFORM MAINTENANCE-DISPATCH	483	485	700	700
01-4213-4350	TRAVEL & SCHOOLS-DISPATCH	64	93	1,000	1,000
POLICE DISPATCH Totals:		225,566	237,393	239,508	238,360
<u>CODE/ANIMAL ENFORCEMENT</u>					
01-4214-4111	SALARIES-CODE ENFORCEMENT	19,988	26,992	23,527	33,159
01-4214-4141	FICA CONTR/EMPLR-CODE ENFORC.	1,454	1,909	1,800	2,537
01-4214-4151	EMPL INS/EMPLR-CODE ENFORCE.	4,856	8,859	8,641	8,979
01-4214-4171	RETIRE CONTR/EMPLR-CODE ENFORC	1,599	2,148	1,882	2,461
01-4214-4210	SUPPLIES-CODE ENFORCEMENT	928	927	669	1,141
01-4214-4220	COMMS/POSTAGE-CODE ENFORC.	294	425	480	500
01-4214-4230	FUEL/FUEL BY-PROD-CONTROL ENFC	1,429	900	1,700	1,700



Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>CODE/ANIMAL ENFORCEMENT (Cont.)</u>					
01-4214-4260	DUES & SUBS-CODE ENFORC.	15	50	40	110
01-4214-4270	PRINT & PUBL-CODE ENFORCEMENT	92	0	100	0
01-4214-4290	GEN/LIAB.INS/BONDS-CODE ENFORC	0	0	0	0
01-4214-4300	EQUIP.MAINT.-CODE ENFORCEMENT	704	386	500	0
01-4214-4340	PROF.SERVICES-CODE ENFORCEMENT	12,609	11,198	12,380	12,500
01-4214-4350	TRAVEL/SCHOOLS-CODE ENFORC.	1,323	1,252	1,400	1,095
01-4214-4352	ACO TRAINING/COURT SURCHARGE	0	0	0	0
01-4214-4353	COMMUNITY ED-COURT SURCHARGE	0	0	0	200
01-4214-4410	OPERATING EQUIP-CODE ENFORC.	0	0	0	0
01-4214-4430	AUTOMOTIVE EQUIP-CODE ENFORC.	0	0	0	0
CODE/ANIMAL ENFORCEMENT Totals:		45,291	55,046	53,119	64,382
<u>PLANNING/ZONING/BLDG INSP</u>					
01-4242-4111	SALARIES-PLAN/ZONE/BLDG INSP	37,122	26,798	27,181	25,422
01-4242-4141	FICA CONTR/EMPLR/P&Z-B.INSP	2,717	2,012	2,079	1,945
01-4242-4151	EMPL.INS/EMPLR/P&Z-BLDG INSP	6,367	1,560	1,470	1,307
01-4242-4171	RET.CONTR/EMPLR/P&Z-B. INSP	2,970	2,144	2,174	2,034
01-4242-4210	SUPPLIES-PLAN/ZONE/BLDG INSP	310	202	150	200
01-4242-4220	COMM.& POST-PLAN/ZONE/B.INSP	65	61	0	100
01-4242-4230	FUEL/FUEL BY-PROD-P&Z-B.INSP	0	0	0	0
01-4242-4260	DUES & SUBSCRIPT-P&Z/B.INSP	20	348	233	225
01-4242-4300	EQUIP.MAINT-P&Z/BLDG INSP	0	0	0	0
01-4242-4340	COMP.PLAN-PLAN/ZONE/B.INSP	15,825	48,777	40,000	0
01-4242-4341	PROF.SERV-PLNING/ZNG/BLD INS	50	146	200	200
01-4242-4344	DANGEROUS BLDG PROGRAM	643	1,215	55	0
01-4242-4350	TRAVEL/SCHOOLS-P&Z/B.INSP	1,180	186	600	500
01-4242-4410	OPERATING EQUIP-P&Z/B.INSP	0	0	0	0
01-4242-4430	AUTO.EQUIP-PLAN/ZONE/B.INSP	0	0	0	0
PLANNING/ZONING/BLDG INSP Totals:		67,269	83,449	74,142	31,933
<u>AIRPORT</u>					
01-4300-4111	SALARIES-AIRPORT	3,416	4,806	5,632	10,967
01-4300-4141	FICA CONTR/EMPLR-AIRPORT	252	359	431	839
01-4300-4151	EMPLOYEE INS/EMPLR/AIRPORT	649	779	1,174	2,206
01-4300-4171	RETIRE.CONTR/EMPLR-AIRPORT	252	381	451	877
01-4300-4210	SUPPLIES-AIRPORT	38	64	400	100
01-4300-4220	COMM.& POSTAGE-AIRPORT	1,696	1,684	1,200	1,700
01-4300-4230	FUEL/FUEL BY-PROD.-AIRPORT	124	71	100	100

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>AIRPORT (Cont.)</u>					
01-4300-4270	PRINTING & PUBL.-AIRPORT	0	78	0	50
01-4300-4280	UTILITIES-AIRPORT	2,450	1,860	1,600	1,600
01-4300-4290	GEN.& LIAB.INS/BONDS/AIRPORT	1,912	2,022	3,000	3,300
01-4300-4300	EQUIP.MAINTENANCE-AIRPORT	2,047	546	200	200
01-4300-4310	MAINT.PHYSICAL PROP-AIRPORT	618	2,834	250	500
01-4300-4312	N.D.B. MAINTENANCE-AIRPORT	0	0	0	0
01-4300-4340	PROF.SERVICES-AIRPORT	969	1,238	3,410	1,910
01-4300-4350	TRAVEL & SCHOOLS-AIRPORT	0	0	0	0
01-4300-4380	MISC.EXPENSE-AIRPORT	290	290	105	105
01-4300-4410	OPERATING EQUIPMENT-AIRPORT	0	0	0	0
	AIRPORT Totals:	14,713	17,012	17,953	24,454
<u>STREET DEPARTMENT</u>					
01-4310-4111	SALARIES-STREETS	133,042	149,811	139,459	130,007
01-4310-4141	FICA CONTR/EMPLR-STREETS	9,883	11,191	10,669	9,946
01-4310-4151	EMPLOYEE INS/EMPLR-STREETS	31,808	32,574	36,412	36,463
01-4310-4171	RETIRE CONTR/EMPLR-STREETS	10,643	11,928	11,157	10,401
01-4310-4210	SUPPLIES-STREETS	2,560	2,939	6,000	6,000
01-4310-4220	COMM.& POSTAGE-STREETS	0	65	300	200
01-4310-4230	FUEL/FUEL BY-PROD.-STREETS	27,884	11,816	28,000	20,000
01-4310-4250	TRAFFIC CONTROL-STREETS	3,637	7,690	7,000	10,000
01-4310-4270	PRINTING & PUBL-STREET	397	477	0	500
01-4310-4290	GEN.& LIAB.INS/BONDS-STREETS	1,000	500	500	500
01-4310-4300	EQUIPMENT MAINT.-STREETS	19,352	25,768	25,000	20,000
01-4310-4315	STREET REPAIR & MAINT-STREET	3,834	24,248	0	0
01-4310-4318	MORRIS ALLEY IMPROVEMENT	0	0	0	0
01-4310-4320	RENTS & PAYMENTS-STREETS	0	0	0	0
01-4310-4330	UNIFORM MAINTENANCE-STREETS	996	916	1,000	1,000
01-4310-4340	PROFESSIONAL SERVICES-STREET	54,582	220	10,000	5,000
01-4310-4348	LANDFILL FEES-STREET	125	205	2,000	1,000
01-4310-4350	TRAVEL & SCHOOLS-STREETS	17	470	2,000	1,500
01-4310-4380	MISCELLANEOUS EXPENSE-STREET	0	106	2,000	1,000
01-4310-4410	OPERATING EQUIPMENT-STREETS	38,467	0	0	1,000
01-4310-4430	AUTOMOTIVE EQUIPMENT-STREETS	0	0	0	0
01-4310-4440	LAND & BUILDINGS-STREETS	0	0	0	0
	STREET DEPARTMENT Totals:	338,227	280,924	281,497	254,517

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>STREETS-SIDEWALK REPR PROJ.</u>					
01-4311-4111	SALARIES-SIDEWALK REPAIR	0	0	0	0
01-4311-4141	FICA CONTR/EMPLR-SIDEWALK	0	0	0	0
01-4311-4151	EMPLOYEE INS/EMPLR-SIDEWALK	0	0	0	0
01-4311-4171	RETIRE CONTR/EMPLR-SIDEWALK	0	0	0	0
01-4311-4210	SUPPLIES-SIDEWALK REPR PROJ.	0	0	0	0
01-4311-4270	PRINTING & PUBLICATIONS	0	0	0	0
01-4311-4340	PROF.SERVICES-SIDEWALK PROJ.	0	0	0	0
STREETS-SIDEWALK REPR PROJ. Totals:		0	0	0	0
<u>PEST CONTROL DEPARTMENT</u>					
01-4318-4111	SALARIES-PEST CONTROL	5,274	4,960	7,846	9,084
01-4318-4141	FICA CONTR/EMPLR-PEST CONTRL	400	371	600	695
01-4318-4151	EMPL INS/EMPLR-PEST CONTROL	1,693	1,355	2,320	2,687
01-4318-4171	RETIRE CONTR/EMPLR-PEST CONT	422	397	628	727
01-4318-4210	SUPPLIES-PEST CONTROL	6,983	19,399	25,000	15,000
01-4318-4230	FUEL/FUEL BY-PROD.PEST CONTR	352	127	800	800
01-4318-4270	PRINT & PUBL-PEST CONTROL	0	0	0	0
01-4318-4290	GEN/LIAB/BONDS-PEST CONTROL	0	0	0	0
01-4318-4300	EQUIP.MAINT-PEST CONTROL	184	197	300	300
01-4318-4340	PROF.SERVICES-PEST CONTROL	195	0	500	500
01-4318-4410	OPERATING EQUIP-PEST CONTROL	0	0	0	0
PEST CONTROL DEPARTMENT Totals:		15,503	26,806	37,994	29,793
<u>STREET LIGHTING</u>					
01-4323-4280	UTILITIES-STREET LIGHTING	58,014	53,613	60,000	60,000
01-4323-4300	EQUIP.MAINT.-STREET LIGHTING	2,505	1,234	1,500	1,500
01-4323-4410	OP. EQUIP.-STREET LIGHTING	5,942	0	0	0
STREET LIGHTING Totals:		66,461	54,847	61,500	61,500
<u>GOCO GRANT/PLAYGROUND/PAVILION</u>					
01-4512-4111	SALARIES-GOCO GRANT	6,606	0	0	0
01-4512-4141	FICA CONTRIBUTION--EMPLOYER	489	0	0	0
01-4512-4151	EMPLOYEE INSURANCES-EMPLOYER	1,611	0	0	0
01-4512-4171	RETIRE CONTR/EMPLR-GOCO GRANT	528	0	0	0
01-4512-4340	PROF.SERVICES/GOCO GRANT	13,944	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>GOCO GRANT/PLAYGROUND/PAVILION (Cont.)</u>					
01-4512-4410	OPERATING EQUIP/GOCO	12,615	0	0	0
01-4512-4420	STATIONARY EQUIP.-GOCO GRANT	31,588	0	0	0
GOCO GRANT/PLAYGROUND/PAVILION Totals:		67,381	0	0	0
<u>PARKS DEPARTMENT</u>					
01-4520-4111	SALARIES-PARKS	40,489	51,467	44,341	39,466
01-4520-4141	FICA CONTR/EMPLR-PARKS	2,920	3,725	3,392	3,019
01-4520-4151	EMPLOYEE INS/EMPLR-PARKS	10,874	13,369	11,517	10,263
01-4520-4171	RETIRE CONTR/EMPLR-PARKS	2,299	3,017	2,587	1,917
01-4520-4210	SUPPLIES-PARKS	12,013	11,304	7,000	9,500
01-4520-4220	COMM. & POSTAGE-PARKS	268	484	0	0
01-4520-4230	FUEL/FUEL BY-PRODUCTS-PARKS	5,231	2,193	3,000	4,000
01-4520-4280	UTILITIES-PARKS	5,410	5,609	3,800	6,000
01-4520-4290	GEN/LIAB.INS/BONDS-PARKS	0	0	0	0
01-4520-4300	EQUIPMENT MAINTENANCE-PARKS	4,389	5,940	600	2,500
01-4520-4310	MAINT. OF PHYSICAL PROP-PARK	2,043	4,761	600	2,500
01-4520-4320	RENTS & PAYMENTS - PARKS	10,434	11,013	9,500	11,000
01-4520-4340	PROF. SERVICES-PARKS	5,650	294	2,000	0
01-4520-4348	LANDFILL FEES-PARKS	0	23	200	200
01-4520-4350	TRAVEL & SCHOOLS-PARKS	337	48	800	1,000
01-4520-4380	MISCELLANEOUS EXPENSE-PARKS	2	81	0	1,000
01-4520-4410	OPERATING EQUIPMENT-PARKS	0	0	0	0
01-4520-4420	STATIONARY EQUIPMENT-PARKS	0	0	0	0
01-4520-4430	AUTOMOTIVE EQUIPMENT-PARKS	0	0	0	0
01-4520-4440	LAND & BUILDINGS-PARKS	0	0	0	0
01-4520-4700	DEBT SERVICE-PARK SHOP	0	0	0	0
PARKS DEPARTMENT Totals:		102,359	113,328	89,337	92,365
<u>LEASED BUILDINGS</u>					
01-4555-4111	SALARIES-LEASED BLDGS	674	1,188	680	1,426
01-4555-4141	FICA CONTR/EMPLR/LEASED BLDG	51	87	52	109
01-4555-4151	EMPL INS/EMPLR/LEASED BLDG	142	285	175	358
01-4555-4171	RET.CONTR/EMPLR/LEASED BLDG	43	75	54	114
01-4555-4210	SUPPLIES-LEASED BLDG	924	1,130	800	1,000
01-4555-4220	COMM.& POSTAGE-LEASED BLDG	0	0	0	0
01-4555-4230	FUEL/FUEL PROD.-LEASED BLDG	0	0	0	0
01-4555-4270	PRINT/PUBL-LEASED BLDG	0	0	0	0
01-4555-4280	UTILITIES-LEASED BLDG	38,502	27,960	42,000	38,000

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GENERAL FUND</u>					
<u>LEASED BUILDINGS (Cont.)</u>					
01-4555-4290	GEN.LIAB.INS/LEASED BLDG	392	358	400	400
01-4555-4300	EQUIP.MAINT/LEASED BLDG	135	183	500	500
01-4555-4310	MAINT.PHYS.PROP/LEASED BLDG	5,823	9,249	3,000	5,000
01-4555-4321	LEASE/RENTAL	0	55	0	0
01-4555-4340	PROF. SERVICES	8,287	8,241	8,000	8,500
01-4555-4343	AUDIT FEES-LEASED BLDG	0	0	0	0
01-4555-4348	LANDFILL FEES-LEASED BLDG	0	0	0	0
01-4555-4410	OPERATING EQUIPMENT	0	0	0	0
	LEASED BUILDINGS Totals:	54,973	48,811	55,661	55,407
<u>GRANTS IN AID</u>					
01-4800-4383	SLV INFO CENTER-GRANT IN AID	0	0	0	0
01-4800-4384	SLV-COLO SBDC-GRANT IN AID	3,000	3,000	3,000	5,000
01-4800-4385	MONTE ARTS COUNCIL	1,000	500	500	500
01-4800-4387	TRANSPORTATION MUSEUM	0	550	550	0
01-4800-4389	DEVELP.RESOURCE GROUP-GRANT	0	4,000	4,000	10,000
01-4800-4395	SLV HAZ.SUBSTANCE-GRANTS/AID	841	480	850	850
01-4800-4399	CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000
	GRANTS IN AID Totals:	7,841	11,530	11,900	19,350
<u>TRANSFERS</u>					
01-4901-4515	TRANSFER TO U.R.A	3,075	0	0	3,000
01-4901-4520	TRANSFER TO EIAF#5944	75	0	0	0
01-4901-4521	GF TRANSFER TO LEAF GRANT	0	0	0	0
01-4901-4522	TRNSF/EIAF PLNG GRNT MATCH	0	0	0	0
01-4901-4525	TRANSFER/MATCHING/FAA GRANT	0	7,494	11,842	0
01-4901-4527	TRANSFR/1ST AVE MATCH	630	0	0	0
01-4901-4528	TRANSFER/GRANT FUND	0	9,491	10,000	14,800
01-4901-4540	TRANSFER TO PARKS & REC.	187,942	175,351	184,350	201,624
	TRANSFERS Totals:	191,722	192,336	206,192	219,424

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Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
	GENERAL FUND Revenue Totals:	2,616,746	2,368,361	2,534,085	2,467,535
	GENERAL FUND Expenditure Totals:	2,537,013	2,372,998	2,525,744	2,467,201
	GENERAL FUND Totals:	79,733 (	4,637 )	8,341	334
	Grand Totals:	79,733 (	4,637 )	8,341	334

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## Report Criteria:

Account.Acct No = All  
Account Detail

**CONSERVATION  
TRUST FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CONSERVATION TRUST FUND</u>					
<u>REVENUES</u>					
14-3000-3340	STATE LOTTERY DISBURSEMENT	45,284	40,911	46,000	42,500
14-3000-3519	PENALTIES ON ARREARS	0	0	0	0
14-3000-3611	EARNINGS ON INVESTMENTS-C.T.	334	50	400	150
14-3000-3999	DESIGNATED FUND BALANCE-C.T.	0	0	20,000	0
	REVENUES Totals:	45,618	40,961	66,400	42,650
<u>CONSERVATION TRUST FUND</u>					
14-4900-4210	LANDSCAPING	0	0	0	0
14-4900-4310	MAINTENANCE-CTF	0	377	1,000	0
14-4900-4410	CAPITAL IMPROVEMENT-CTF	20,659	11,118	12,000	2,500
14-4900-4470	CAPITAL OUTLAY	0	0	0	0
	CONSERVATION TRUST FUND Totals:	20,659	11,495	13,000	2,500
<u>TRANSFERS</u>					
14-4901-4526	TRANSFER/GOCO-MATCHING FUNDS	31,900	49,000	50,000	40,000
14-4901-4540	TRANSFER TO PARKS & REC.	0	0	0	0
	TRANSFERS Totals:	31,900	49,000	50,000	40,000
	CONSERVATION TRUST FUND Revenue Totals:	45,618	40,961	66,400	42,650
	CONSERVATION TRUST FUND Expenditure Totals:	52,559	60,495	63,000	42,500
	CONSERVATION TRUST FUND Totals:	( 6,941 )	( 19,534 )	3,400	150
	Grand Totals:	( 6,941 )	( 19,534 )	3,400	150



**URBAN RENEWAL  
AUTHORITY FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>URBAN RENEWAL AUTHORITY</u>					
<u>REVENUES</u>					
15-3000-3611	EARNINGS ON INVEST-U.R.A.	111	13	150	0
15-3000-3671	INTEREST INCOME-TREE BOARD	26	6	25	0
15-3000-3672	FUND RAISING PROJ-TREE BOARD	50	0	0	0
15-3000-3701	G.F. TRANSFER TO U.R.A.	3,075	0	0	3,000
15-3000-3998	DESIGNATED RESERVE-TABOR	0	0	0	0
15-3000-3999	DESIGNATED FUND BALANCE-URA	0	0	4,000	1,000
	REVENUES Totals:	3,262	19	4,175	4,000

URBAN RENEWAL

15-4956-4210	SUPPLIES-U.R.A.	0	0	150	200
15-4956-4280	UTILITIES-ADAMS STREET LTS	1,237	1,311	1,700	2,000
15-4956-4341	ADAMS STREET RENOVATION-URA	164	185	300	300
	URBAN RENEWAL Totals:	1,401	1,496	2,150	2,500

TRANSPORTATION MUSEUM

15-4958-4210	SUPPLIES-MUSEUM	0	0	300	0
15-4958-4220	COMM & POSTAGE-MUSEUM	0	0	0	0
15-4958-4280	UTILITIES-MUSEUM	1,087	847	1,500	1,500
15-4958-4310	MAINT/PHYSICAL PROP-MUSEUM	0	0	0	0
	TRANSPORTATION MUSEUM Totals:	1,087	847	1,800	1,500

TREE BOARD

15-4962-4210	SUPPLIES/FUND RAISNG-TREE BD	0	0	0	0
15-4962-4380	HONOR/MEMORIAL TREES-TREE BD	0	0	0	0
	TREE BOARD Totals:	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
	URBAN RENEWAL AUTHORITY Revenue Totals:	3,262	19	4,175	4,000
	URBAN RENEWAL AUTHORITY Expenditure Totals:	2,488	2,343	3,950	4,000
	URBAN RENEWAL AUTHORITY Totals:	774 (	2,324 )	225	0
	Grand Totals:	774 (	2,324 )	225	0

Report Criteria:  
Account.Acct No = All  
Account Detail

**GRANT FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>LEAF GRANT PROJECT</u>					
<u>REVENUES</u>					
20-3000-3315	LEAF DUI GRANT FUNDS	0	0	0	19,000
20-3000-3701	GEN.FUND TRANSFER-LEAF DUI	0	0	0	0
	REVENUES Totals:	0	0	0	19,000
<u>LEAF DUI GRANT</u>					
20-4636-4111	SALARIES-LEAF DUI GRANT	0	0	0	16,005
20-4636-4141	FICA CONTR-EMPLR-LEAF GRANT	0	0	0	232
20-4636-4151	EMPL.INS/EMPLR-LEAF DUI	0	0	0	488
20-4636-4161	POLICE PENS/EMPLR-LEAF DUI	0	0	0	2,275
20-4636-4171	RETIRE CONTR/EMPLR/LEAF GRAN	0	0	0	0
	LEAF DUI GRANT Totals:	0	0	0	19,000
	LEAF GRANT PROJECT Revenue Totals:	0	0	0	19,000
	LEAF GRANT PROJECT Expenditure Totals:	0	0	0	19,000
	LEAF GRANT PROJECT Totals:	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>AIRPORT GRANT</u>					
<u>REVENUES</u>					
22-3000-3314	STATE GRANT-AIRPORT	0	7,494	11,842	0
22-3000-3315	FED.GRANT-AIRPORT GRANT	0	284,760	450,000	0
22-3000-3611	INTEREST EARNED	0	0	0	0
22-3000-3701	GF TRANSFR/MATCHING FUNDS	0	7,494	11,842	0
	REVENUES Totals:	0	299,748	473,684	0
<u>AIRPORT GRANT</u>					
22-4630-4270	PRINTING/PUBL-AIRPORT GRANT	0	339	0	0
22-4630-4339	MAINTENANCE SERVICES	0	0	0	0
22-4630-4340	PROF.SVCS-AIRPORT GRANT	0	0	0	0
22-4630-4341	ENGINEERING-AIRPORT GRANT	0	0	0	0
22-4630-4410	OP.EQUIP-AIRPORT GRANT	0	299,409	473,684	0
	AIRPORT GRANT Totals:	0	299,748	473,684	0
	AIRPORT GRANT Revenue Totals:	0	299,748	473,684	0
	AIRPORT GRANT Expenditure Totals:	0	299,748	473,684	0
	AIRPORT GRANT Totals:	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>FIRST AVENUE IMPROV. GRANT</u>					
<u>REVENUES</u>					
23-3000-3314	EIAF GRANT/FIRST AVE GRANT	0	0	50,000	0
23-3000-3315	FEDERAL GRANT FUNDS	0	0	0	0
23-3000-3316	MATCHING FUNDS/TRNFR FROM GF	630	0	0	0
23-3000-3317	CDOT ENHANCE.FUNDS	0	0	50,000	0
23-3000-3318	PRIVATE INVESTMENTS	0	0	0	0
23-3000-3319	MATCHING FUNDS/CIF TRANSFER	0	15,580	20,000	0
	REVENUES Totals:	630	15,580	120,000	0
<u>FIRST AVE. IMPROV. GRANT</u>					
23-4639-4340	PROFESS. SERVICE-IMPRV GRANT	630	15,580	0	0
23-4639-4341	PROF.SVCS - CDOT ENHANCEMENT	0	0	0	0
23-4639-4420	STATIONARY EQUIPMENT	0	0	120,000	0
23-4639-4445	CONSTRUCTION-IMPRV.GRANT	0	0	0	0
23-4639-4451	CONSTRUCTION CONTINGENCY	0	0	0	0
	FIRST AVE. IMPROV. GRANT Totals:	630	15,580	120,000	0
	FIRST AVENUE IMPROV. GRANT Revenue Totals:	630	15,580	120,000	0
	FIRST AVENUE IMPROV. GRANT Expenditure Totals:	630	15,580	120,000	0
	FIRST AVENUE IMPROV. GRANT Totals:	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CDBG GRANT/STREET CONST.</u>					
<u>REVENUES</u>					
26-3000-3315	CDBG GRANT#08-017 CLEARVIEW	0	616,496	2,000,000	500,000
26-3000-3611	EARNINGS ON CITY MATCH	0	0	0	0
26-3000-3701	MATCHING FUNDS-CIP	0	179,052	666,000	167,000
26-3000-3702	TRANSFER FROM GF	0	0	0	0
	REVENUES Totals:	0	795,548	2,666,000	667,000
<u>CDBG GRANT/STREET CONST.</u>					
26-4635-4220	COMMS/POSTAGE-CDBG #08-017	0	0	0	0
26-4635-4270	PRINTING & PUBL-CDBG #08-017	0	688	0	0
26-4635-4340	PROFESSIONAL SERVICES#08-017	0	32,280	350,000	0
26-4635-4420	STATIONARY CAPITAL- #08-017	0	0	2,316,000	0
26-4635-4470	CAPITAL OUTLAY-CDBG STREET	0	762,580	0	667,000
	CDBG GRANT/STREET CONST. Totals:	0	795,548	2,666,000	667,000
	CDBG GRANT/STREET CONST. Revenue Totals:	0	795,548	2,666,000	667,000
	CDBG GRANT/STREET CONST. Expenditure Totals:	0	795,548	2,666,000	667,000
	CDBG GRANT/STREET CONST. Totals:	0	0	0	0



Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CDBG #08-025 - MV FAMILY MED.</u>					
<u>REVENUES</u>					
31-3000-3341	CDBG FUNDS #08-025	0	340,200	350,000	659,800
31-3000-3701	GRANT MATCH -CDBG #08-025	0	65	0	0
31-3000-3702	PARTNER MATCH	0	0	0	0
	REVENUES Totals:	0	340,265	350,000	659,800
<u>CDBG #08-025 - MV FAMILY MED.</u>					
31-4800-4340	PROF.SERVICES/CDBG#08-025	0	0	0	0
31-4800-4440	LAND & BUILDINGS-CDBG #08-025	0	340,265	0	0
31-4800-4470	CAPITAL OUTLAY-MEDICAL GRANT	0	0	350,000	659,800
	CDBG #08-025 - MV FAMILY MED. Totals:	0	340,265	350,000	659,800
	CDBG #08-025 - MV FAMILY MED. Revenue Totals:	0	340,265	350,000	659,800
	CDBG #08-025 - MV FAMILY MED. Expenditure Totals:	0	340,265	350,000	659,800
	CDBG #08-025 - MV FAMILY MED. Totals:	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>EIAF#5944 MV ARENA RENOVATION</u>					
<u>REVENUES</u>					
32-3000-3314	GRANT FUNDS-EIAF#5944	210,582	239,418	300,000	50,000
32-3000-3701	MATCHING FUNDS-EIAF#5944	75	0	0	0
	REVENUES Totals:	210,657	239,418	300,000	50,000
<u>EIAF#5944-MV ARENA RENOVATION</u>					
32-4512-4340	PROFESNL SERVICES/EIAF#5944	35,128	1,894	0	0
32-4512-4420	STATIONARY EQUIP.-EIAF5944 AR.	175,528	155	0	0
32-4512-4470	CAPITAL OUTLAY-MV ARENA GRANT	0	237,370	300,000	50,000
	EIAF#5944-MV ARENA RENOVATION Totals:	210,656	239,419	300,000	50,000
	EIAF#5944 MV ARENA RENOVATION Revenue Totals:	210,657	239,418	300,000	50,000
	EIAF#5944 MV ARENA RENOVATION Expenditure Totals:	210,656	239,419	300,000	50,000
	EIAF#5944 MV ARENA RENOVATION Totals:	1 (	1 )	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>GOCO ARENA GRANT</u>					
<u>REVENUES</u>					
33-3000-3315	GOCO GRANT FUNDS/MV ARENA	196,398	103,602	160,000	200,000
33-3000-3611	EARNINGS ON INVEST	15	59	0	0
33-3000-3641	CONTR/DONATION-PRIVATE SOURCES	86,500	59,303	60,000	148,210
33-3000-3701	TRANSFER/MATCHING FUNDS-CTF	30,000	49,000	50,000	40,000
33-3000-3702	MATCHING FUNDS/CIP TRANSFER	0	50,000	50,000	0
33-3000-3703	TRANSFER MATCHING/CONTRIB.-GF	0	9,426	10,000	14,800
33-3000-3999	DESIGNATED FUND BALANCE	0	0	30,000	0
	REVENUES Totals:	312,913	271,390	360,000	403,010
<u>GOCO GRANT/ARENA GRANT</u>					
33-4512-4340	PROFSNL. SERVICES/GOCO ARENA	2,482	8,900	10,000	0
33-4512-4420	STATIONARY EQUIP.-SKI HI GRANT	279,955	183,666	0	0
33-4512-4470	CAPITAL OUTLAY-ARENA GRANT	0	108,824	350,000	403,010
	GOCO GRANT/ARENA GRANT Totals:	282,437	301,390	360,000	403,010
	GOCO ARENA GRANT Revenue Totals:	312,913	271,390	360,000	403,010
	GOCO ARENA GRANT Expenditure Totals:	282,437	301,390	360,000	403,010
	GOCO ARENA GRANT Totals:	30,476 (	30,000 )	0	0
	Grand Totals:	30,477 (	30,001 )	0	0

## Report Criteria:

Account.Acct No = All

Account Detail

# RECREATION FUND

## BUDGET DETAIL

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<b>RECREATION FUND</b>					
<b>REVENUES</b>					
40-3000-3314	P&R MISCELLANEOUS GRANTS	0	0	0	0
40-3000-3316	PASS-THROUGH GRANT	0	67,691	135,400	0
40-3000-3462	YOUTH SPORTS	10,715	10,830	14,000	16,020
40-3000-3463	ADULT BASKETBALL	0	0	1,000	900
40-3000-3464	ADULT VOLLEYBALL	0	0	1,000	900
40-3000-3465	ADULT SOFTBALL	3,550	2,325	2,500	2,250
40-3000-3466	SPONSOR FEE-ADVERTISING SOLD	920	3,050	1,000	3,775
40-3000-3467	MONTE MART BOOTH FEE	400	20	500	0
40-3000-3468	STAMPEDE VENDOR FEES	510	0	800	0
40-3000-3475	REC. BLDG & GROUNDS RENT	12,050	11,774	18,000	15,000
40-3000-3482	SPECIAL EVENTS	3,228	416	500	0
40-3000-3484	SOCCER PROGRAM	1,740	2,580	0	0
40-3000-3486	POP MACHINE REVENUE/SK HI	107	170	300	0
40-3000-3487	FOOTBALL CONTRIBUTIONS/EQUIP.	2,315	3,931	4,000	0
40-3000-3488	MV KIDS CLUB MEMBERSHIP DUES	0	875	900	1,330
40-3000-3489	MV KIDS CLUB EVENTS	0	505	500	0
40-3000-3519	PENALTIES ON ARREARS	0	0	0	0
40-3000-3611	EARNINGS ON INVEST-P & R	21	281	0	200
40-3000-3622	MISCELLANEOUS RENTALS-REC.FUND	0	400	0	0
40-3000-3660	REF.ON EXPENDITURES-P & R	7,761	570	500	500
40-3000-3662	REFUND OF EXP/MV KIDS CLUB	0	0	0	0
40-3000-3664	SALE OF TAXABLE ITEMS	0	23	0	0
40-3000-3665	SALE OF FIXED ASSETS	0	0	0	0
40-3000-3670	DONATIONS & CONTRIBUTIONS	0	0	0	0
40-3000-3671	DONATIONS-MV KIDS CLUB/RESTRIC	0	0	0	0
40-3000-3672	MV KIDS CLUB PROGRAM CONTR.	0	59,565	60,100	72,700
40-3000-3680	UNCLASSIFIED REVENUE-P & R	0	170	0	0
40-3000-3701	G.F. TRANSFER TO P & R	187,942	175,351	184,350	201,624
40-3000-3999	DESIGNATED FUND BALANCE	0	0	0	0
	REVENUES Totals:	231,259	340,527	425,350	315,199

**RECREATION ADMIN.**

40-4510-4111	SALARIES- REC. ADMIN.	40,907	31,285	44,108	40,630
40-4510-4141	FICA CONTR/EMPLR-REC. ADMIN	2,920	2,261	3,374	3,108
40-4510-4151	EMPL INS/EMPLR-REC. ADMIN.	7,560	5,885	8,433	9,863
40-4510-4171	RETIRE CONTR/EMPLR/REC. ADMIN	3,255	2,480	3,521	3,250
40-4510-4210	SUPPLIES- REC. ADMIN.	452	379	500	500

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>RECREATION FUND</u>					
<u>RECREATION ADMIN. (Cont.)</u>					
40-4510-4220	COMM. & POSTAGE- REC. ADMIN.	1,374	807	1,100	1,400
40-4510-4230	FUEL/FUEL BY-PROD.-REC. ADM	101	394	300	300
40-4510-4260	DUES/SUBS- REC. ADMIN	516	283	700	700
40-4510-4270	PRINT/PUBL- REC ADMIN	670	748	500	1,200
40-4510-4290	GEN/LIAB.INS- REC ADM	2,997	2,960	3,000	3,314
40-4510-4300	EQUIP.MAINT-PARKS & REC ADMN	64	97	300	300
40-4510-4320	RENTS & PAYMENTS-P&R ADMIN.	0	0	0	0
40-4510-4340	PROF.SVCS-PARKS & REC ADMIN	1,369	125	1,200	2,500
40-4510-4343	AUDIT FEES-P & R ADMIN	0	0	0	0
40-4510-4350	TRAV/SCHOOLS-PARKS & REC ADM	1,969	1,800	2,200	2,200
40-4510-4380	MISC.EXPENSE-PARKS & REC ADM	94	935	300	300
40-4510-4381	PASS-THROUGH GRANT	0	67,691	135,400	0
40-4510-4410	OP.EQUIP.-PARKS & REC.ADMIN	0	0	1,000	500
40-4510-4430	AUTOMOTIVE EQUIP-P & R ADMIN	0	0	0	0
40-4510-4527	TRANSFR EIAF/MATCH	0	0	0	0
40-4510-4560	TRNSFR TO LEASED BLDG/LEASE	15,630	15,630	15,630	15,630
	RECREATION ADMIN. Totals:	79,878	133,760	221,566	85,695

RECREATION DEPT

40-4511-4111	SALARIES-RECREATION	31,088	34,295	30,555	42,295
40-4511-4141	FICA CONTR/EMPLR/RECREATION	2,294	2,564	2,337	3,236
40-4511-4151	EMPLOYEE INS/EMPLR/RECREATN	6,198	6,254	5,719	6,609
40-4511-4171	RETIRE/CONTR/EMPLR/RECREATN	2,414	2,536	2,124	2,424
40-4511-4211	SUPPLIES-ATHLETIC-RECREATION	323	1,580	1,500	1,951
40-4511-4212	SUPPLIES-RECREATION	13	207	500	500
40-4511-4213	FOOTBALL EQUIPMENT	1,821	1,624	1,625	0
40-4511-4220	COMMUNICATIONS & POSTAGE/REC	0	180	0	0
40-4511-4230	FUEL/FUEL BY-PROD-REC. DEPT.	0	149	0	0
40-4511-4260	DUES & SUBSCRIPTIONS-REC.	0	0	0	0
40-4511-4270	PRINTING & PUBLICATIONS-REC.	0	372	0	2,000
40-4511-4280	UTILITIES-SKI HI PARK-BALLPK	5,363	6,520	5,000	7,000
40-4511-4300	EQUIPMENT MAINT.-RECREATION	0	89	100	0
40-4511-4320	RENTS & PAYMENTS-RECREATION	0	0	0	0
40-4511-4340	PROF.SERVICES-RECREATION	4,576	4,478	1,500	6,503
40-4511-4350	TRAVEL & SCHOOLS-RECREATION	847	692	800	800
40-4511-4360	TEEN PROGRAMS-RECREATION	0	0	500	0
40-4511-4361	YOUTH SPORTS-REC.	12,584	9,164	9,000	8,049
40-4511-4362	SPECIAL EVENTS-RECREATION	5,146	1,243	800	0
40-4511-4380	MISC.EXPENSE-RECREATION	0	0	0	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>RECREATION FUND</u>					
<u>RECREATION DEPT (Cont.)</u>					
RECREATION DEPT Totals:		72,667	71,947	62,060	81,367
<u>SKI HI PARK DEPARTMENT</u>					
40-4512-4111	SALARIES-SKI HI PARK	8,935	14,032	12,983	23,702
40-4512-4141	FICA CONTR/EMPLR-SKI HI PARK	641	1,021	993	1,813
40-4512-4151	EMPL INS/EMPLR-SKI HI PARK	2,800	3,486	4,245	6,735
40-4512-4171	RETIRE.CONTR/EMPLR-SKI HI PK	556	951	719	1,656
40-4512-4210	SUPPLIES-SKI HI PARK	4,692	5,065	2,500	2,500
40-4512-4220	COMM. & POSTAGE-SKI HI PARK	630	0	0	0
40-4512-4230	FUEL/FUEL BY-PROD-SKI HI PRK	0	0	0	0
40-4512-4241	POP PURCHASE/SKI HI MACHINE	210	0	400	0
40-4512-4270	PRINT/PUBL-SKI HI PARK	120	0	0	0
40-4512-4280	UTILITIES-SKI HI PARK	16,795	16,645	12,000	18,000
40-4512-4290	GEN/LIAB.INS/BONDS-SKI HI PK	1,540	1,147	1,200	1,088
40-4512-4300	EQUIP.MAINT-SKI HI PARK	132	78	300	300
40-4512-4310	MAINT/PHYSCL PROP-SKI HI PRK	7,913	7,582	500	7,500
40-4512-4320	RENTS & PAYMENTS-SKI HI PARK	0	0	0	0
40-4512-4340	PROF.SERVICES-SKI HI PARK	2,175	2,032	700	700
40-4512-4348	LANDFILL FEES-SKI HI PARK	0	101	0	0
40-4512-4350	TRAVEL & SCHOOLS-SKI HI PARK	0	0	0	0
40-4512-4410	OP. EQUIPMENT-SKI HI PARK	23,782	0	0	0
40-4512-4420	STATIONARY EQUIP-SKI HI PARK	0	0	0	0
40-4512-4440	LAND & BUILDINGS-SKI HI PARK	0	0	0	0
SKI HI PARK DEPARTMENT Totals:		70,921	52,140	36,540	63,994
<u>SKI HI POOL DEPARTMENT</u>					
40-4514-4210	SUPPLIES-POOL	0	3	0	0
40-4514-4280	UTILITIES-POOL	10,061	500	7,500	1,672
40-4514-4290	GEN/LIAB.INS/BONDS-POOL	590	668	750	705
SKI HI POOL DEPARTMENT Totals:		10,651	1,171	8,250	2,377
<u>MONTE VISTA KIDS CLUB</u>					
40-4517-4111	SALARIES-MV KIDS CLUB	0	45,291	44,764	53,836
40-4517-4141	FICA CONTR/EMPLR-MV KIDS CLUB	0	3,414	3,374	4,118
40-4517-4151	EMPL INS/EMPLR-MV KIDS CLUB	0	5,058	5,057	6,265

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>RECREATION FUND</u>					
<u>MONTE VISTA KIDS CLUB (Cont.)</u>					
40-4517-4171	RETIRE CONTR/EMPR-MV KIDS CLUB	0	2,067	2,052	2,247
40-4517-4210	SUPPLIES-MV KIDS CLUB	0	1,650	1,800	2,200
40-4517-4220	COMMS/POSTAGE-MV KIDS CLUB	0	1,118	1,100	2,000
40-4517-4230	FUEL/FUEL BY-PROD-MV KIDS CLUB	0	515	550	0
40-4517-4270	PRINTING & PUBL-MV KIDS CLUB	0	1,414	1,514	1,500
40-4517-4300	EQUIP.MAINTENANCE-MV KIDS CLUB	0	402	450	0
40-4517-4340	PROF.SERVICES-MV KIDS CLUB	0	4,422	4,500	4,000
40-4517-4350	TRAVEL/SCHOOLS-MV KIDS CLUB	0	0	0	0
40-4517-4360	YOUTH ACTIVITIES & PROGRAMS	0	1,167	1,300	1,700
40-4517-4380	MISC.EXPENSE-MV KIDS CLUB	0	1,535	1,640	1,500
40-4517-4410	OPERATING EQUIP.-MV KIDS CLUB	0	3,296	3,300	1,000
	MONTE VISTA KIDS CLUB Totals:	0	71,349	71,401	80,366
<u>GRANTS IN AID</u>					
40-4800-4399	TRI CO SR CITIZENS-GRANTS/AD	1,400	1,400	1,400	1,400
	GRANTS IN AID Totals:	1,400	1,400	1,400	1,400
	RECREATION FUND Revenue Totals:	231,259	340,527	425,350	315,199
	RECREATION FUND Expenditure Totals:	235,517	331,767	401,217	315,199
	RECREATION FUND Totals: (	4,258 )	8,760	24,133	0
	Grand Totals: (	4,258 )	8,760	24,133	0

## Report Criteria:

Account.Acct No = All  
Account Detail



**CITY SERVICE  
UTILITY FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CITY SERVICE UTILITY FUND</u>					
<u>REVENUES</u>					
70-3000-3450	WASTEWATER PERMIT FEE	400	0	250	200
70-3000-3451	INDUSTRIAL SEWER CHARGES	26,718	15,239	60,000	0
70-3000-3452	SEWER SERVICE CHARGES	717,811	658,092	710,000	749,972
70-3000-3453	SEWER TAPS	12,000	0	7,500	7,500
70-3000-3455	WATER SERVICE CHARGES	758,004	722,243	726,000	764,641
70-3000-3456	WATER TAPS	7,200	800	4,000	4,000
70-3000-3458	WATER RIGHTS ACQUISITION FEE	15,300	1,700	8,500	8,500
70-3000-3463	STORM DRAIN FEE	10,894	10,921	11,000	49,224
70-3000-3519	PENALTIES ON ARREARS	13,688	12,930	12,000	12,000
70-3000-3611	EARNINGS ON INVEST-UTILITY	14,698	2,431	15,000	3,000
70-3000-3660	REF.ON EXPENDITURES-UTILITY	1,081	403	0	0
70-3000-3664	SALE OF S & W SUPPLIES	125	0	0	0
70-3000-3665	SALE OF FIXED ASSETS-C.SVC	0	0	0	0
70-3000-3680	UNCLASS. REV.-M.C.-UTILITY	7,138	6,853	7,000	7,000
70-3000-3999	DESIGNATED FUND BALANCE-UTIL	0	0	50,000	0
	REVENUES Totals:	1,585,057	1,431,612	1,611,250	1,606,037

CITY SHOP-CITY SERVICE UTIL

70-4192-4111	SALARIES-SHOP-UTILITY	10,646	10,394	12,505	13,505
70-4192-4141	FICA CONTR/EMPLR/SHP-UTIL	812	793	957	1,033
70-4192-4151	EMPL INS/EMPLR/SHP-UTIL	2,790	2,644	3,784	3,710
70-4192-4171	RETIRE.CONTR/EMPLR/SHP-UTIL	852	832	1,000	1,080
70-4192-4210	SUPPLIES-SHOP-UTILITY	1,947	2,835	5,500	5,500
70-4192-4220	COMM. & POSTAGE-SHOP-UTILITY	9	10	100	50
70-4192-4230	FUEL/FUEL BY-PROD.-SHOP-UTIL	1,107	690	1,225	1,000
70-4192-4270	PRINT/PUBL.-SHOP-UTILITY	0	0	0	0
70-4192-4280	UTILITIES-SHOP-UTILITY	4,526	3,143	6,000	5,000
70-4192-4290	GEN.LIAB.INS/BONDS-SHOP-UTIL	550	529	1,000	504
70-4192-4300	EQUIPMENT MAINT-SHOP-UTILITY	926	778	1,000	1,000
70-4192-4310	MAINT.PHYS.PROP-SHOP-UTILITY	412	534	1,500	1,000
70-4192-4320	RENTS & PAYMENTS-SHOP-UTIL	0	0	0	0
70-4192-4330	UNIFORM MAINT-SHOP-UTILITY	127	103	200	200
70-4192-4340	PROF. SERVICES-SHOP-UTILITY	114	0	500	500
70-4192-4350	TRAVEL & SCHOOLS-SHOP-UTIL	0	274	500	500
70-4192-4410	OPERATING EQUIP.-SHOP-UTIL	0	1,948	12,000	0

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CITY SERVICE UTILITY FUND</u>					
<u>CITY SHOP-CITY SERVICE UTIL (Cont.)</u>					
	CITY SHOP-CITY SERVICE UTIL Totals:	24,818	25,507	47,771	34,582
<u>ADMINISTRATION-CITY SERVICES</u>					
70-4340-4111	SALARIES-ADMIN-UTILITY	218,130	242,437	236,463	247,972
70-4340-4141	FICA CONTR/EMPLR-ADMIN-UTIL	15,734	17,509	18,089	18,970
70-4340-4151	EMPL INS/EMPLR-ADMIN-UTILITY	47,234	47,244	51,792	48,237
70-4340-4171	RETIRE CONTR/EMPLR-ADMIN-UTL	17,168	19,113	18,917	19,838
70-4340-4181	COMPENSATED ABSENCES	159	0	0	0
70-4340-4210	SUPPLIES-ADMIN-UTILITY	2,067	2,545	3,000	2,500
70-4340-4220	COMM.& POSTAGE-ADMIN-UTILITY	7,260	7,480	7,100	7,200
70-4340-4230	FUEL & FUEL BY-PROD-ADMN-UTL	837	913	1,000	700
70-4340-4260	DUES & SUBSCRIPT-ADMIN-UTIL	548	268	600	400
70-4340-4270	PRINT.& PUBL-ADMIN-UTILITY	0	0	500	250
70-4340-4290	GEN/LIAB.INS-ADMIN-UTILITY	15,433	18,563	18,700	17,676
70-4340-4300	EQUIPMENT MAINT-ADMIN-UTIL	157	79	1,000	500
70-4340-4322	LEASE-AUTOMOTIVE-ADMIN-UTIL	0	0	0	0
70-4340-4340	PROF.SERVICES-ADMIN-UTILITY	27,266	1,320	15,000	11,000
70-4340-4343	AUDIT FEES-ADMIN-UTILITY	11,000	12,125	12,500	14,000
70-4340-4350	TRAVEL & SCHOOLS-ADMIN-UTIL	74	1,248	1,000	1,200
70-4340-4369	DEPRECIATION EXPENSE	131,894	0	0	0
70-4340-4379	BANK INTEREST	0	0	0	0
70-4340-4380	MISC. EXPENSE-ADMIN-UTILITY	1,625	323	500	500
70-4340-4381	CO.TREAS.COLLECT.FEE-ADM-UTL	152	825	200	200
70-4340-4389	PAYMENT IN LIEU OF TAXES	158,165	158,165	158,165	158,165
70-4340-4410	OP.EQUIPMENT-CS ADMIN.	0	0	1,000	11,000
70-4340-4470	CAPITAL OUTLAY-CITY SERV.ADM	0	0	0	0
70-4340-4560	TRNSFR TO LEASED BLDG/LEASE	83,408	83,408	83,408	83,408
70-4340-4700	DEBT SERVICE-PRINCIPAL	( 3,425 )	0	12,000	0
70-4340-4710	DEBIT SERVICE-INTEREST	5,250	0	5,000	0
	ADMINISTRATION-CITY SERVICES Totals:	740,136	613,565	645,934	643,716
<u>WASTEWATER TREATMENT PLANT</u>					
70-4345-4111	SALARIES-WWTF	27,949	38,492	46,336	31,149
70-4345-4113	SALARY CONTRA-WORK.COMP.	0	0	0	0
70-4345-4141	FICA CONTR/EMPLR-WWTF	2,068	2,694	3,545	2,383
70-4345-4151	EMPLOYEE INS-EMPLR-WWTF	5,194	12,108	13,680	10,922
70-4345-4171	RETIRE-CONTR-EMPLR-WWTF	1,768	3,014	3,387	2,492
70-4345-4210	SUPPLIES-WWTF	3,873	3,427	7,000	7,000

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<u>CITY SERVICE UTILITY FUND</u>					
<u>WASTEWATER TREATMENT PLANT (Cont.)</u>					
70-4345-4211	SUPPLIES-CHEMICALS-WWTF	4,061	13,252	10,000	35,000
70-4345-4220	COMM & POSTAGE-WWTF	3,310	3,232	2,000	2,000
70-4345-4230	FUEL & FUEL BY-PROD-WWTF	1,853	1,342	2,400	2,000
70-4345-4260	DUES & SUBSCRIPTIONS-WWTF	0	100	100	100
70-4345-4270	PRINTING & PUBL-WWTF	62	148	100	200
70-4345-4280	UTILITIES	96,970	44,434	60,000	40,000
70-4345-4290	GEN & LIABILITY INS-WWTF	2,294	3,842	3,900	3,655
70-4345-4300	EQUIP MAINTENANCE-AUTO-WWTF	2,643	326	2,000	2,000
70-4345-4305	EQUIP. MAINT. PLANT-WWTF	5,736	10,190	5,000	7,500
70-4345-4320	RENTS & PAYMENTS-WWTF	43	40	0	0
70-4345-4330	UNIFORM MAINTENANCE-WWTF	200	149	400	400
70-4345-4339	STATE PERMIT FEES	8,025	6,090	5,000	9,000
70-4345-4340	PROFESSIONAL SERVICES-WWTF	39,106	20,125	25,000	15,000
70-4345-4341	SLUDGE REMOVAL	0	0	0	30,000
70-4345-4343	AUDIT FEES-WWTF	0	0	0	0
70-4345-4350	TRAVEL & SCHOOLS-WWTF	1,078	1,268	1,500	2,500
70-4345-4369	DEPRECIATION EXPENSE-WWTF	7,145	0	0	0
70-4345-4389	PAYMENT IN LIEU OF TAX-WWTF	0	0	0	0
70-4345-4410	OPERATING EQUIPMENT-WWTF	5,445	6,219	10,000	3,000
70-4345-4430	AUTOMOTIVE EQUIPMENT-WWTF	0	0	0	0
70-4345-4440	LAND & BUILDINGS-WWTF	0	0	0	0
	WASTEWATER TREATMENT PLANT Totals:	218,823	170,492	201,348	206,301

SEWAGE DISPOSAL DEPARTMENT

70-4350-4111	SALARIES-SEWAGE DISPOSAL	77,826	81,163	89,046	106,070
70-4350-4141	FICA CONTR/EMPLR-SW DISPOSAL	5,821	5,888	6,812	8,114
70-4350-4151	EMPL INS/EMPLR-SW DISPOSAL	14,984	20,991	17,509	28,082
70-4350-4171	RETIRE/CONTR/EMPLR-SW DISPSL	5,806	6,438	6,644	8,486
70-4350-4210	SUPPLIES-SEWAGE DISPOSAL	12,292	6,600	5,000	5,000
70-4350-4211	SUPPLIES-EQUIP/SAMPLING-SW	166	1,079	18,000	10,000
70-4350-4220	COMM. & POSTAGE-SEWAGE DISP	583	766	3,000	2,000
70-4350-4230	FUEL/FUEL BY-PROD-SW DISPOSAL	7,796	5,207	8,000	6,000
70-4350-4280	UTILITIES-SEWAGE DISPOSAL	4,896	3,918	5,000	5,000
70-4350-4290	GEN/LIAB.INS/BONDS-SW DISPSL	6,133	6,390	6,500	6,082
70-4350-4300	EQUIP.MAINT-SW DISPOSAL	6,311	10,734	8,000	7,000
70-4350-4310	REPLACE SEWER MANHOLES-SW	0	0	5,000	0
70-4350-4315	SEWER PROJ/STREET REPAIR	0	0	1,000	1,000
70-4350-4320	RENTS & PAYMNETS-SW	0	0	0	0
70-4350-4330	UNIFORM MAINTENANCE-SEWAGE	244	506	500	500
70-4350-4339	STATE PERMIT FEES	6,460	6,460	0	7,000
70-4350-4340	PROF.SERVICES-SEWAGE DISPOSAL	20,227	4,121	20,000	10,000

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<u>CITY SERVICE UTILITY FUND</u>					
<u>SEWAGE DISPOSAL DEPARTMENT (Cont.)</u>					
70-4350-4341	SLUDGE REMOVAL	0	0	0	0
70-4350-4342	HENDERSON LAGOON REPAIRS	0	115	3,000	2,000
70-4350-4343	AUDIT FEES-SEWER	0	0	0	0
70-4350-4350	TRAVEL/SCHOOLS-SW DISPOSAL	346	584	2,000	2,000
70-4350-4410	OP.EQUIPMENT-SEWAGE DISPOSAL	( 1,180 )	5,894	3,000	1,500
70-4350-4420	STATIONARY EQUIP-SW DISPOSAL	0	0	20,000	0
70-4350-4430	EQUIPMENT CAPITAL LEASES-SW	0	0	0	0
70-4350-4470	CAPITAL OUTLAY-SEWAGE	0	0	0	14,000
70-4350-4700	DEBT SERVICE-SEWER	29,494	74,892	74,900	74,900
	SEWAGE DISPOSAL DEPARTMENT Totals:	198,205	241,746	302,911	304,734
<u>STORM DRAIN MAINT.PROJECTS</u>					
70-4354-4111	SALARIES-STORM DRAIN MAINT.	5,163	11,595	11,114	11,300
70-4354-4141	FICA CONTR/EMPLR/ST.DRAIN MT	381	863	850	864
70-4354-4151	EMPL INS/EMPLR/ST.DRAIN MT	1,370	2,789	3,010	3,586
70-4354-4171	RETIRECONTR/EMPLR-ST.DRN MNT	413	924	889	904
70-4354-4210	SUPPLIES-STORM DRAIN MAINT.	40	237	15,000	2,000
70-4354-4230	FUEL/FUEL BY-PROD/ST.DRN MNT	0	0	0	0
70-4354-4280	UTILITIES-STORM DRAIN	0	0	0	0
70-4354-4300	EQUIPMENT MAINT-ST.DRAIN MNT	987	0	0	500
70-4354-4340	PROF.SERVICES-ST.DRAIN MAINT	6,574	159	0	1,000
70-4354-4410	OPERATING EQUIP-ST.DRAIN MNT	0	0	0	0
70-4354-4420	STATNRY EQUIP-ST.DRAIN MAINT	0	0	0	0
70-4354-4700	DEBT SERVICE-STORM DRAIN	0	0	0	0
	STORM DRAIN MAINT.PROJECTS Totals:	14,928	16,567	30,863	20,154
<u>WATER SUPPLY DEPARTMENT</u>					
70-4360-4111	SALARIES-WATER SUPPLY	112,621	108,345	106,801	106,242
70-4360-4113	SALARY CONTRA-WORK.COMP.	0	0	0	0
70-4360-4141	FICA CONTR/EMPLR-WATER SUPPLY	8,425	8,028	8,170	8,128
70-4360-4151	EMPL INS/EMPLR-WATER SUPPLY	27,159	22,944	25,062	23,537
70-4360-4171	RETIRE/CONTR/EMPLR-WATER SPY	9,008	8,666	8,544	8,499
70-4360-4210	SUPPLIES-WATER SUPPLY	6,369	9,994	3,000	30,000
70-4360-4220	COMM.& POSTAGE-WATER SUPPLY	3,653	3,264	3,000	3,000
70-4360-4230	FUEL/FUEL BY-PROD-WA SUPPLY	6,908	3,741	6,000	6,000
70-4360-4280	UTILITIES-WATER SUPPLY	56,123	49,057	50,000	50,000
70-4360-4290	GEN/LIAB.INS/BONDS-WA SUPPLY	9,596	9,386	9,700	9,118
70-4360-4300	EQUIP.MAINT.-WATER SUPPLY	5,186	9,814	20,000	30,000

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CITY SERVICE UTILITY FUND</u>					
<u>WATER SUPPLY DEPARTMENT (Cont.)</u>					
70-4360-4310	MAINT. OF PHYSICAL PROPERTY	0	2,261	3,000	2,000
70-4360-4315	WATER PROJ/STREET REPAIR	2,234	0	5,000	5,000
70-4360-4320	RENTS & PAYMENTS-WATER	135	110	300	0
70-4360-4330	UNIFORM MAINTENANCE-WATER	488	357	500	500
70-4360-4340	PROF.SERVICES-WATER SUPPLY	77,777	40,094	30,000	30,000
70-4360-4350	TRAVEL/SCHOOLS-WATER SUPPLY	180	748	4,000	4,000
70-4360-4380	MISC. EXPENSE-WATER SUPPLY	4,135	3,019	3,000	5,000
70-4360-4410	OP. EQUIPMENT-WATER SUPPLY	( 43 )	20,380	35,000	4,500
70-4360-4411	OP.EQUIP/DOLA METER PROGRAM	0	0	0	0
70-4360-4420	STATIONARY EQUIP-WA SUPPLY	0	0	25,000	0
70-4360-4430	EQUIPMENT CAPITAL LEASES-WA	0	0	0	0
70-4360-4450	CAPITAL OUTLAY-WATER DEPT.	0	8,288	0	44,500
70-4360-4700	DEBT SERVICE-OP LOAN SUNFLWR	0	0	0	0
	WATER SUPPLY DEPARTMENT Totals:	329,954	308,496	346,077	370,024
<u>WATER LINE REPLACEMENT PROJ</u>					
70-4362-4111	SALARIES-WATER LINE REPL	0	0	0	0
	WATER LINE REPLACEMENT PROJ Totals:	0	0	0	0
	CITY SERVICE UTILITY FUND Revenue Totals:	1,585,057	1,431,612	1,611,250	1,606,037
	CITY SERVICE UTILITY FUND Expenditure Totals:	1,526,864	1,376,373	1,574,904	1,579,511
	CITY SERVICE UTILITY FUND Totals:	58,193	55,239	36,346	26,526
	Grand Totals:	58,193	55,239	36,346	26,526

## Report Criteria:

Account.Acct No = All  
Account Detail

**CAPITAL IMPROVEMENT  
FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CAPITAL IMPROVEMENT FUND</u>					
<u>REVENUES</u>					
80-3000-3132	CITY SALES TAX-CIP FUND	357,878	335,960	345,000	345,000
80-3000-3310	LOAN PROCEEDS-SWEEPER-BMV	0	0	0	0
80-3000-3611	EARNINGS ON INVEST-CIP FUND	4,049	844	3,500	1,000
80-3000-3660	REFUND OF EXPEND-CIP FUND	0	0	0	0
80-3000-3999	DESIGNATED FUND BALANCE	0	0	100,000	200,000
	REVENUES Totals:	361,927	336,804	448,500	546,000
<u>STREET RELATED IMPROVEMENTS</u>					
80-4700-4315	EMULSION RESURFACING	0	0	0	0
80-4700-4430	STREET EQUIPMENT-CIP FUND	0	0	0	0
80-4700-4470	CAPITAL OUTLAY-STREET EQUIP.	0	0	0	240,000
	STREET RELATED IMPROVEMENTS Totals:	0	0	0	240,000
<u>PARKS/REC FACILITY IMPROVMT</u>					
80-4720-4442	BLDG IMPROV/PR FACILITY-CIP	0	0	0	0
	PARKS/REC FACILITY IMPROVMT Totals:	0	0	0	0
<u>CAPITAL EQUIPMENT</u>					
80-4760-4410	I/S EQUIPMENT-CIP FUND	0	0	0	0
80-4760-4420	CAPITAL EQUIPMENT-CIP FUND	11,633	44,188	71,000	0
	CAPITAL EQUIPMENT Totals:	11,633	44,188	71,000	0
<u>TRANSFERS</u>					
80-4901-4501	TRANSFER TO GENERAL FUND	10,888	0	0	0
80-4901-4540	TRANSFER TO PARKS & REC.	0	0	0	0
80-4901-4570	TRANSFER/GRANT MATCH	0	65,580	70,000	0
80-4901-4582	TRANSFER TO DEBT SERVICE	198,573	281,060	281,060	282,000
80-4901-4584	TRANSFER TO CAPITAL CONST.	0	0	0	0



Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
	TRANSFERS Totals:	209,461	346,640	351,060	282,000
	CAPITAL IMPROVEMENT FUND Revenue Totals:	361,927	336,804	448,500	546,000
	CAPITAL IMPROVEMENT FUND Expenditure Totals:	221,094	390,828	422,060	522,000
	CAPITAL IMPROVEMENT FUND Totals:	140,833 (	54,024 )	26,440	24,000
	Grand Totals:	140,833 (	54,024 )	26,440	24,000

## Report Criteria:

Account.Acct No = All  
Account Detail

**DEBT SERVICE  
FUND**

**BUDGET DETAIL**

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>DEBT SERVICE FUND</u>					
<u>REVENUES</u>					
82-3000-3611	EARNINGS ON INVESTMENTS	6,748	855	12,000	1,000
82-3000-3780	TRANSFER FROM CIP FUND	198,573	281,060	281,060	282,000
82-3000-3784	TRANSFER FROM CAPITAL PROJ.	1,595	0	0	0
82-3000-3999	DESIGNATED FUND BALANCE	0	0	0	0
	REVENUES Totals:	206,916	281,915	293,060	283,000
<u>DEBT SERVICE</u>					
82-4795-4382	BANK FEES-DEBT SERVICE	150	0	200	200
82-4795-4700	DEBT SERVICE-PRINCIPAL	70,000	115,000	115,000	122,030
82-4795-4710	DEBT SERVICE-INTEREST	109,562	166,060	166,060	160,770
	DEBT SERVICE Totals:	179,712	281,060	281,260	283,000
<u>TRANSFERS</u>					
<u>TRANSFERS</u>					
82-4901-4584	TRANSFER TO CIP FROM DEBT SVC	220,625	0	0	0
	TRANSFERS Totals:	220,625	0	0	0
	DEBT SERVICE FUND Revenue Totals:	206,916	281,915	293,060	283,000
	DEBT SERVICE FUND Expenditure Totals:	400,337	281,060	281,260	283,000
	DEBT SERVICE FUND Totals: (	193,421 )	855	11,800	0
	Grand Totals: (	193,421 )	855	11,800	0

# CAPITAL PROJECT FUND

## BUDGET DETAIL

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
<u>CAPITAL PROJECT FUND</u>					
<u>REVENUES</u>					
84-3000-3311	BOND PROCEEDS	3,680,000	0	0	0
84-3000-3611	EARNINGS ON INVESTMENTS	62,216	33,936	14,000	30,000
84-3000-3660	REFUNDS ON EXPENDITURES	100	0	0	0
84-3000-3781	TRANSFER FROM CIP/DEBT SVC	220,625	0	0	0
84-3000-3999	DESIGNATED FUND BALANCE	0	0	762,000	300,000
	REVENUES Totals:	3,962,941	33,936	776,000	330,000
<u>CAPITAL PROJECTS</u>					
84-4710-4315	STREET REPAIR & MAINTENANCE	89,645	57,417	110,000	110,000
84-4710-4340	PROFESSIONAL SERVICES	0	0	0	0
84-4710-4420	STATIONARY EQUIPMENT	0	27,300	0	0
84-4710-4750	UNDERWRITER DISCOUNT	0	0	0	0
84-4710-4760	ISSUANCE COSTS	34,400	0	0	0
	CAPITAL PROJECTS Totals:	124,045	84,717	110,000	110,000
<u>DEBT SERVICE</u>					
84-4795-4700	DEBT SERVICE-PRINCIPAL	1,790,000	0	0	0
84-4795-4710	DEBT SERVICE-INTEREST	91,373	0	0	0
84-4795-7382	BANK FEES-DEBT SERVICE	0	15	0	0
	DEBT SERVICE Totals:	1,881,373	15	0	0
<u>TRANSFERS</u>					
84-4901-4570	TRANSFER/GRANT MATCH	0	179,052	666,000	167,000
84-4901-4582	TRANSFER TO DEBT SERVICE	1,595	0	0	0
	TRANSFERS Totals:	1,595	179,052	666,000	167,000

Acct No	Account Description	2008 Pri Year Actual	01/09-12/09 Cur YTD Actual	2009 Adopted Budget	2010 Adopted Budget
	CAPITAL PROJECT FUND Revenue Totals:	3,962,941	33,936	776,000	330,000
	CAPITAL PROJECT FUND Expenditure Totals:	2,007,013	263,784	776,000	277,000
	CAPITAL PROJECT FUND Totals:	1,955,928 (	229,848 )	0	53,000
	Grand Totals:	1,955,928 (	229,848 )	0	53,000

Report Criteria:  
Account.Acct No = All  
Account Detail