

Managers Budget Message

March 11, 2011



Attached herewith, I submit the Fiscal Year 2011 to 2012 Annual Budget. Fiscal Year 2012 begins on July 1, 2011 and ends June 30, 2012. As required by City Charter, I submit this letter as the annual budget message.

In addition to the requirements established in the Charter, the purpose of this budget message is to explain in a "Big Picture" way, the accomplishments made with this budget, and City of Fort Dodge's current financial condition.

The goal of this or any manager's budget message is to provide a concise report of how the City of Fort Dodge is spending the tax payer's money. It is also intended to explain the overall financial condition of the City, and economy.

This letter is not intended to provide a detailed accounting of specific department expenditures. However, I have attached a summary of revenues and expenditures at the department level to this report. It is an easy way to see how revenue and expenditures are allocated.

This letter is also meant to be understandable to any citizen of the City.

City Charter Article II, Section 2.05 (f)

The Council shall require that the City Manager submit the annual budget and capital improvements program to the Council along with a budget message detailing the current state of economy and efficiency in the several departments and agencies, specifically addressing the written 5 year strategic plan, the merger of departments, structural realignment, changes in authorized levels of personnel and such other matters as may from time to time be requested by the Council. This message may include such additional matters as the City Manager feels is reasonable and necessary for the orderly and efficient operation of the City and understanding of the budget proposals.

The Budget Process

CIP Review - The FY 2012 process began in August 2010 with staff review of the Capital Improvement Plan. Staff assessed project schedules to see what adjustments would need to be made to expenditure timelines. In addition we analyzed revenue trends to determine how actual receipts matched projections. The CIP was updated but a revised copy was not submitted for approval since future water rates had not been determined which have a direct influence on the City's ability to complete future capital projects.

Financial Policies - This year budget process was unique in that staff revised financial policies that were approved by the Council in September. The Financial policies and guidelines established the framework for the City's overall fiscal planning and management. Financial policy goals include, but are not limited to:

- Significant contribution to the City's ability to insulate itself from fiscal crisis.
- Enhancement of both short and long term financial credit ability by achievement of the highest credit and bond ratings possible.
- Use of clear and consistent guidelines in order to promote long term financial stability.
- The direction of attention to the City's total financial picture rather than single issue areas.
- Promotion of linking the City's day to day operations with long term financial planning.
- Solvency of service levels in order to ensure continued ability to provide necessary and desired levels of service.

Strategic Plan – Early September, staff prepared for the annual review of the strategic plan. Status reports on various projects were assembled. The Council held a retreat on September 20th and established the key business objectives and key strategies.

Staff Budget Development – With direction from the strategic plan and financial policies, staff started developing the 2012 budgets in October. Internal meetings were held in October and were held throughout the entire budget schedule. Initial tasks involve estimating enterprise fund revenues. This occurred in October. Personnel cost estimating took place in November. That task was handled by the HR department and provided to the other departments. Tax revenue for the year is not released until January. Therefore, General Fund and other tax supported fund's revenue estimates are usually delayed until December.

Budget Calendar

CIP Review – Aug/Sept 2010

Financial Policies – Sept 2010

Strategic Plan – Sept 2010

Staff Budget Development Oct 2010 through Feb 2011

Dept. Presentations December 2010 through Feb 2011

Annual Budget Approval March 14, 2011

CIP approval March 28, 2011

Departmental Budget Presentations – Budget presentations to Council began December 13th. Utility funds were first. Four Mondays in January and February were also used for department budget presentations. On February 17th, the Council held their last workshop.

Budget Approval – Council set the public hearing on the FY 2012 budget on February 28. The notice was published on March 3rd. The hearing and resolution approving budget passed March 14th.

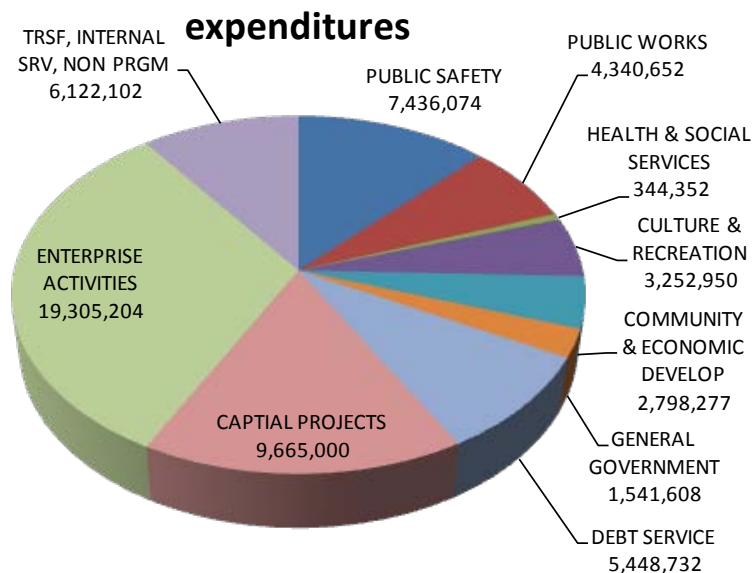
Budget Structure

The City of Fort Dodge budget has 40 separate active expenditure funds for 2012. Budget funds are mechanisms used by municipalities to direct specific revenue sources to specific expenditure purposes. Several of the City's funds are single purpose funds either ongoing or short term in nature.

All Funds - What are we going to spend?

The official budget shows that The City of Fort Dodge plans to spend \$60,254,951. However, that number is not all operation costs since it includes transfers and capital expenditures. There are \$12,688,405 in transfers and about \$12,574,058 million in capital projects. Without the capital projects and interfund transfers, annual expenditures are proposed to be \$34,992,488.

However, to understand of how the City of Fort Dodge spends its money, I have grouped funds together by category. The pie chart shows how the money is spent by purpose.



Public Safety expenditures is primarily police and fire costs including small capital purchases and employee benefits.

Public Works is mainly the road use tax expenditures on streets, plus the airport operations and employee benefit for both.

Heath and Social Services includes foster grandparents / RSVP and congregate meals.

Culture and Recreation include not only Parks and Recreation expenses, but also library and Blanden Art Museum.

Community and Economic Development include the planning and economic development operations of the BACG department plus the TIF projects.

General Government include most administrative departments.

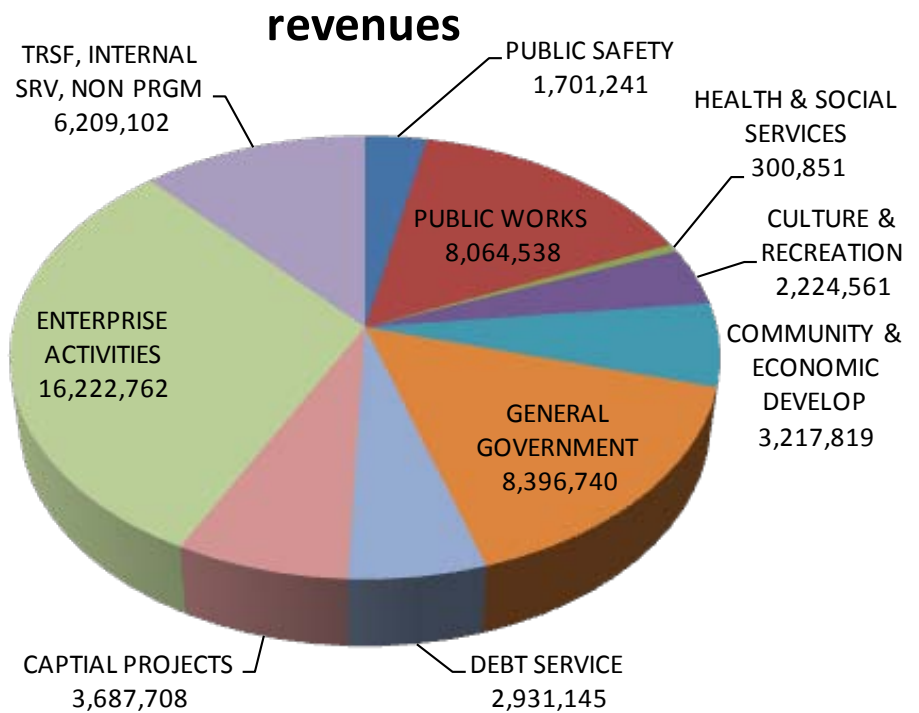
Debt Service include the expenses on existing and new debt in FY 2012.

Capital Projects is the money spend directly on non-utility major projects.

Enterprise Activities includes primarily spending on utilities like water, sewer, sanitation, and storm water.

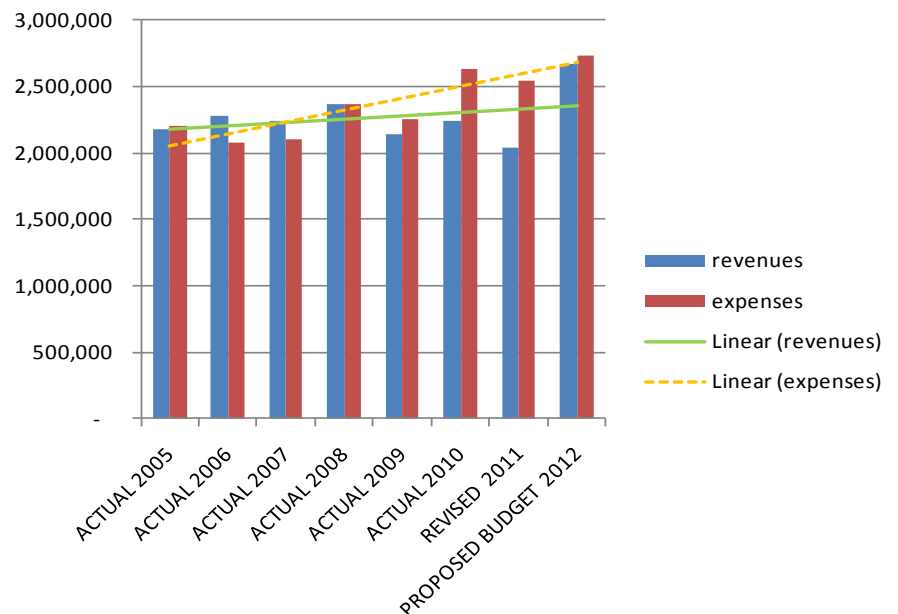
Revenues

All revenues for FY 2012 total \$58,320,129. It is significantly less than expenditures because many capital projects that are planned for construction this year, received their funding in prior fiscal years. You can see this significant differential in revenue sources by category is the greater amount that comes into general government. That is because the greatest portion of the property tax levy is received in the general government category.



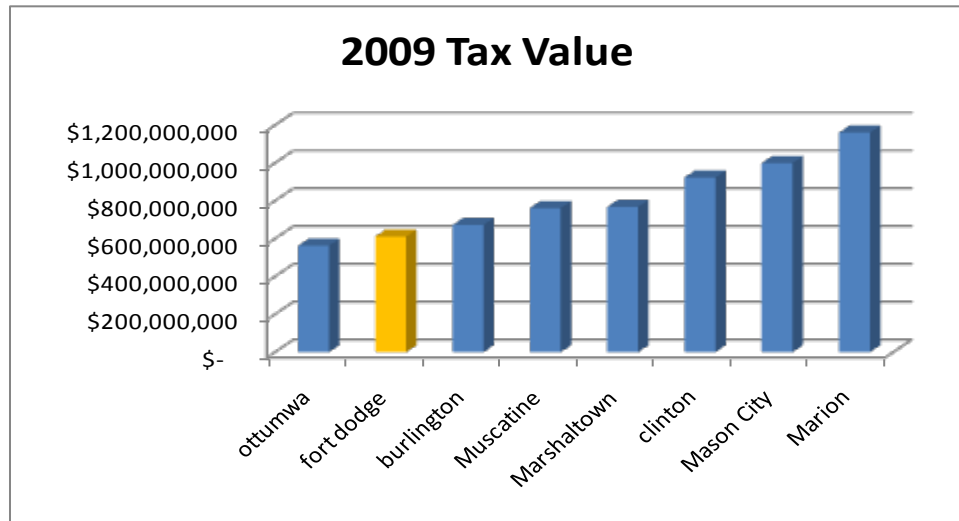
Tax Climate

The City's property tax levy for Fiscal Year 2012 will have an increase over last year. We have added about 9 cents in new debt service, and \$1.38 in additional employee benefit costs. The sharp increase in the employee benefit levy is the result of several factors. First, we had a significant increase in the mandated employer's share of the Fire and Police pension system. Compounding that is the extra benefit costs of the 27th pay period in FY 2012. Also impacting this increase is that in prior years, the City used reserves in the employee benefit funds instead of taxing for the entire requirement.

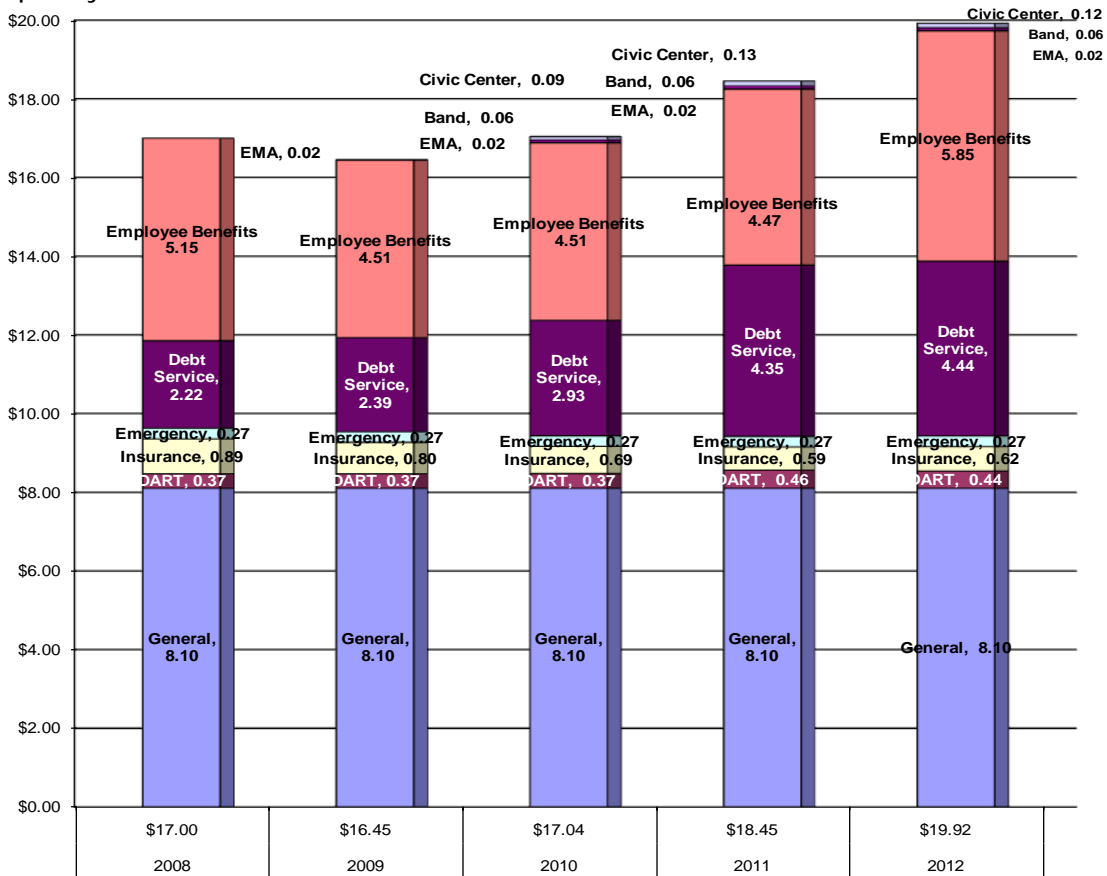


Employee Benefits

The City of Fort Dodge property taxes are also impacted by the low overall tax value of the City in relationship to its size. As you can see in the chart below is Fort Dodge ranks second to last in tax value among it's comparable cities in Iowa.



The result is a higher than average tax rate. The tax levy chart below show the FY 2012 levy and prior years



Tax Supported Debt Service Impact

Two guiding principles control the amount of debt the City has. First there is a statutory limit that is based on assessed value of the City. Our goal is to stay under 80% of that limit. Second, Council has unofficially established a \$4.00 debt service levy, excluding voted levies (ie: Aquatics Center), as a basis for preparing the CIP and scheduling new debt issuances and projects.

Project	Cost	
15th Street Rec Trail	\$ 100,000.00	General Obligation
10th Ave N Resurfacing	\$ 180,000.00	
Runway Reconstruction (12/30)	\$ 88,500.00	
Park Equipment	\$ 200,000.00	
Blanden Boiler	\$ 75,000.00	
Runway Construction (6/24)	\$ 25,208.00	
Trails	\$ 110,000.00	
Acquisitions	\$ 375,000.00	
Façade Program	\$ 200,000.00	
Lizard Creek water trail	\$ 55,263.00	
Fareway	\$ 48,131.00	
Property Demos	\$ 93,500.00	
Acquistion Fees	\$ 12,000.00	
Humane Society	\$ 49,000.00	
IBP Cleanup	\$ 250,000.00	

Valuation Growth & Debt Limit Assumptions	
Beginning 2012-13	0.70%
Legal Limit	5.00%
Effective Limit	80%

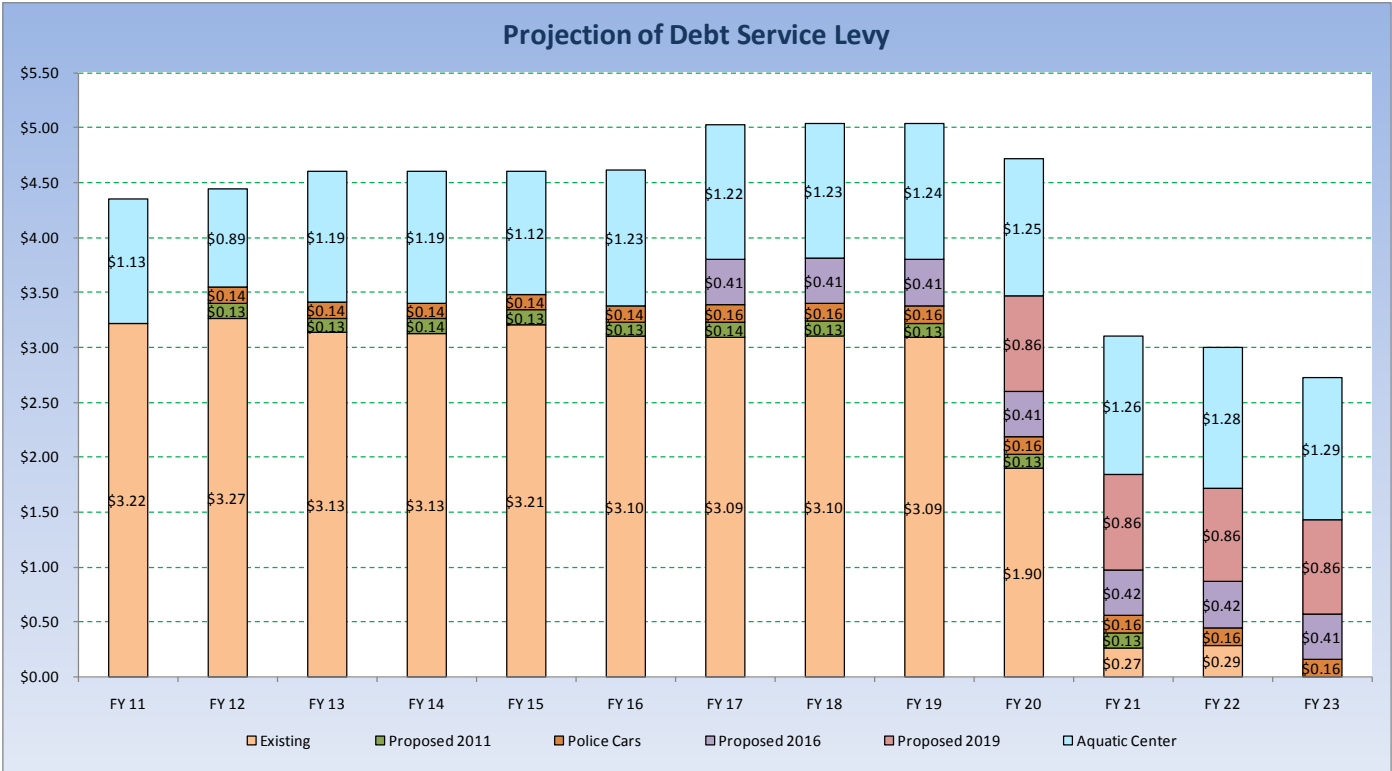
For FY 2012 a \$1,861,602 general obligation debt issuance is planned. However most of that issuance will be paid with TIF revenue as opposed to new property tax.

This issuance is the last until 2016. With planned periodic use of debt, we are able to stay within both guidelines while continuing to progress on our infrastructure needs.

The table on the right shows that we will stay well below the 80% effective limit.

The chart on the following page shows that the planned non-voted debt will be below the \$4.00 debt service levy limit.

TOTAL G.O. DEBT	Available Effective Capacity	Percent /Debt Gross /Debt Limit	Beginning of Fiscal Year
17,200,000	21,477,095	35.58%	FY 2007-08
26,385,000	12,703,714	54.00%	FY 2008-09
34,485,000	4,890,317	70.06%	FY 2009-10
36,140,000	3,503,971	72.93%	FY 2010-11
34,270,000	5,650,552	68.68%	FY 2011-12
31,085,000	9,114,995	61.86%	FY 2012-13
27,835,000	12,646,395	55.01%	FY 2013-14
24,530,000	16,234,765	48.14%	FY 2014-15
23,145,000	17,905,119	45.11%	FY 2015-16
20,060,000	21,277,469	38.82%	FY 2016-17
16,750,000	24,876,832	32.19%	FY 2017-18
17,295,000	24,623,219	33.01%	FY 2018-19
13,745,000	28,466,647	26.05%	FY 2019-20
10,535,000	31,972,129	19.83%	FY 2020-21
8,425,000	34,379,678	15.75%	FY 2021-22
6,430,000	36,674,311	11.93%	FY 2022-23
4,885,000	38,521,041	9.00%	FY 2023-24



The budget and corresponding tax levy I proposed intentionally keeps the debt service levy below the \$4.00 maximum. I think it is prudent for two key reasons.

First the spike in taxes to cover employee benefits it quite dramatic. By keeping an additional \$.50 off the tax levy this year is will help moderate than somewhat.

Second, keeping \$.50 available will allow this council or future council to have some flexibility under the policy to revise the CIP and issue new GO debt. An additional \$.50 allows for a \$2,000,000 debt issuance with a 10 year amortization schedule

Five Year Strategic Plan

Envision 2030 community vision was completed in 2007. From the Community vision, the City Council formulated and adopted a strategic plan. The plan identified 19 goals. The City Council prioritized the goals. The top seven goals became part of the implementation action plan. In 2010 the Council revised the strategic plan and refocused the top priorities.

Strategies

- Provide utilities/infrastructure that encourages and supports growth
- Diversify our economy through improving labor force, expansion of existing, and creation of new businesses
- Ensure citizens are safe & secure and perceive they are
- Enhance the City into a recreation and entertainment tourist destination
- Revitalize the "Downtown Center" area of the city
- Continue our Lean Government initiative to improve the processes we use to provide services everyday

Department Structure and Authorized Levels

Several Departments have implemented restructuring in FY 2011 that will impact The FY 2012 Budget. One goal of our Lean initiative is to reduce staffing through natural attrition. Specifically, once a position becomes vacant, we conduct an evaluation, using some Lean tools to try to find a way to do the job better and without backfilling the position. In gross terms, we have cut 10 FT positions through attrition in the last several years. However, we have added 3 new police officers and we will add a housing inspector so our net reduction is 6.

Police: The Police Department will make application for two new officers to be funded through a federal COPS grant program. The program will pay 100% of wages for a period of three years. The remaining costs are included in the 2012 budget.

Parks and Recreation: Two full Time positions were eliminated in the FY 2012 budget.

Sanitation: A sanitation position that was vacated in 2011 is not funded in the 2012 budget. Additionally, although it is funded currently, we expect an additional reduction in the sanitation staff by one.

Rental Housing: In the FY 2012 budget, we are adding a staff person. Our service contracts expire on June 30, 2011. We plan to hire the inspector that was handling it on a contractual basis, and bringing it in-house.

Total authorized permanent staffing levels are shown in the table below.

Manager	3
Neighborhood Wellnes	2
City Clerk	4
Parks & Rec	11
Library	7
Blanden	3
Airport	5
Fire	31
Police	43
BACG	9
Engineering	5
Public Works	40
Meter Shop	5
Water Plant	7
Utility Billing	5
HR	1
Total	181

In addition, we have seven permanent part time positions

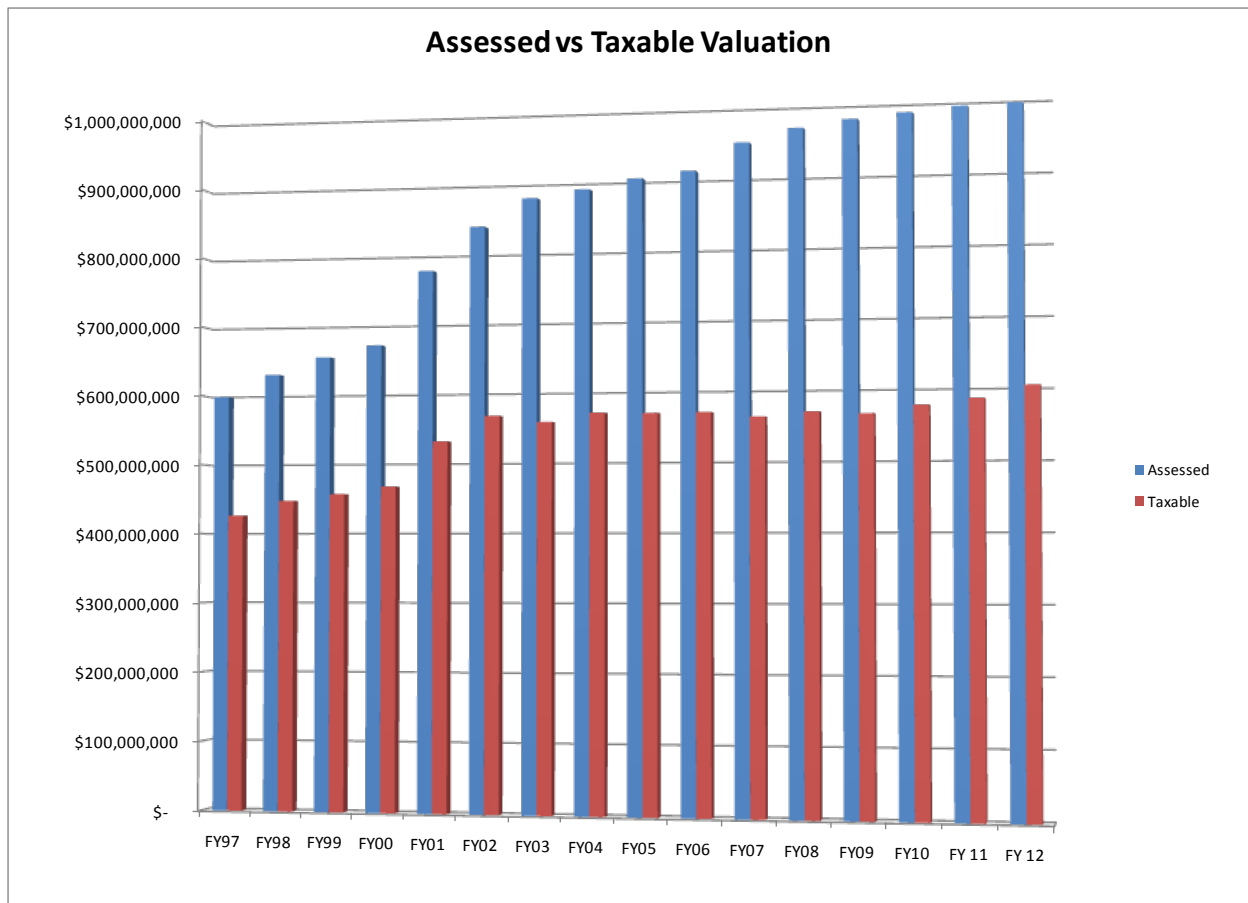
State of the Economy

It appears the economy is in recovery both nationally and in the State of Iowa. Fort Dodge is not much different. The announced job growth in Fort Dodge Industrial sector is encouraging. Recently, Boehringer-Ingelheim Vetmedica Inc. announced an expanded research and development project in Fort Dodge. This will bring an additional 70+ high paying jobs. Retail continues to do well. Kohls announce in September 2010 that they will build a new department store in Fort Dodge. They will be the anchor of a future shopping center along 5th avenue south.

Although the long term outlook is promising, the immediate economic conditions make budgeting very difficult. With increases in personnel cost, and inflation pressures on commodities (especially fuel), the cost to provide the same level of service increases (at minimum) about 3% to 5% annually. Therefore, the City needs equal growth in

revenues to maintain current levels of service. The City's revenue streams have not kept up. Here is why.

The "Roll Back" is seriously harming Fort Dodge's revenue growth. Fort Dodge is a low to moderate growth community. The roll back formula has been overtaking our modest growth. The following charts demonstrate the effect of the roll back on a city experiencing low to modest growth.



As you can see the roll back formula has increase the value differential to over \$400 million.

Since 2001 tax year (FY 2002) the City's taxable value has increased less than 2%, while the City's total value has increased 17%. Only in the last three years has the roll back added value to our tax base and that is due to significant increases in farm production and ag land value.

However, the greatest impact is felt in the general fund and the impact to the \$8.10 levy. Since 2000 the general fund levy has increase only about 2%.

In summary the City is feeling the effects of the roll back especially hard in the general fund. General Fund expenses continue to increase. In response to the frozen levy, the City has used new non-traditional revenue sources for the general fund, and moved traditional general fund expenditures to other funds.

Structural Imbalance

The City is at a point in time that certain structural changes need to be made to continue to provide the necessary services demanded by the residents. This year like the previous years, new revenue had to be implemented to keep various funds balance. This is especially acute in the General Fund because of its reliance on rate fixed property tax levies. Efforts that should be undertaken include:

1. Reduce Staffing levels through attrition or add new revenue generating services. Our Lean culture has yielded a reduction in staff while improving services. We are in not yet where we need to be but we have cut at least \$300,000 in annual operating costs through Lean.
2. Expand Tax Base – The roll back robs the City of the natural growth of property and the corresponding revenue increase. Measures must be taken to overcome this.
3. Expand sales in enterprise funds. The City should seek to sell more water and sewer services to business and industry.
4. Consolidate Services – The City must explore partnerships with other entities to find ways to cut costs.
5. Continually monitor revenue possibilities – We need to develop revenue sources that will grow with our expenditure needs.

In Conclusion I would like to give the credit for the many people who “stepped up” to complete this year’s budget in the absence of a City Clerk. Dawn Siebken and Michelle Hefley worked tremendously long hours. Joyce Aljets and Jim Vollmer took on new responsibilities. Jeri Maher assisted the City outside her normal auditing contract. We all should be very appreciative for their hard work and unwavering care in preparing this budget. The department heads were also very helpful in working on ways to make cuts, as well as try different formats.

Respectfully Submitted,

David R. Fierke
City Manager

Summary By Fund

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
GENERAL FUND	9,394,917	6,748,170	9,535,790	10,108,087
EMERGENCY FUND	155,511	-	158,113	162,838
ROAD USE TAX FUND	2,364,483	1,566,805	2,856,900	2,890,549
EMPLOYEE BENEFITS	553,701	1,736,441	631,400	2,674,200
EMPLOYEE FLEXIBLE SPENDING	50,576	15,938	44,000	47,400
POLICE/FIRE RETIREMENT FUND	330,904	452,542	415,100	988,000
LOCAL OPTION SALES TAX FUND	1,977,987	1,851,641	2,755,000	2,895,000
TIF DISTRICT FUND	2,386,606	1,276,455	2,121,164	1,031,515
COMMUNITY DEVELOPMENT	700,729	703,652	682,100	713,300
CAPITAL IMPROVEMENT FUND	1,255,976	1,046,899	973,900	5,959,478
PARKS - HOTEL/MOTEL TAX	45,617	22,068	14,600	17,540
SSMID REGION	68,587	21,846	107,500	511,850
LIBRARY MEMORIAL FUND	73,517	34,858	30,000	30,000
RSVP FUNDRAISING	6,841	3,269	7,665	7,000
FGP FUNDRAISING	900	2,335	1,000	1,000
DRUG ARREST	8,738	5,026	8,500	8,500
FOSTER GRANDPARENTS	184,756	121,248	200,351	200,351
RSVP	25,780	21,464	29,220	29,220
CONGREGATE MEALS	53,030	33,556	62,281	62,281
CONSUMER DEPOSITS FUND	71,707	42,273	70,000	70,000
COLEMAN WATER FUND	2,956	1,613	3,000	3,000
COLEMAN SEWER FUND	2,417	1,405	2,600	2,600
DEBT SERVICE FUND	3,238,438	23,098	3,431,808	3,599,928
SD REV BD SINKING FUND	3,000,398	-	1,157,884	1,082,995
WATER REV BOND SINKING FUND	575,575	-	574,018	575,008
GOLF COURSE SINKING FUND	60,564	30,358	60,747	60,801
HARLAN REV BOND SINKING FUND	130,195	-	127,095	130,000
CONSTRUCTION FUND	11,265,655	3,512,009	1,320,000	180,000
VISION IOWA TRAIL PLAN	-	5,200	300,000	1,500,000
WATER UTILITY FUND	3,954,157	2,442,607	4,199,800	4,083,222
WATER CAPITAL PROJECTS	569,292	149,924	2,300,000	4,960,000
SEWER UTILITY FUND	7,356,179	3,356,730	5,733,300	6,024,033
AG PARK SEWER SINKING FUND	-	-	1,947,262	1,947,082
SEWER CAPITAL PROJECTS	9,185,850	3,809,148	-	3,100,000
PARKING METER FUND	101,587	92,264	211,000	211,994
SOLID WASTE COLLECTION FUND	1,074,604	796,897	1,166,400	1,170,674
LAKESIDE BEVERAGE FUND	136,505	13,545	136,000	30,000
HARLAN ROGERS BEER ACCT.	7,551	1,243	7,600	4,500
STORM WATER UTILITY FUND	676,020	772,053	399,900	3,030,805
CENTRAL GARAGE RVLVG ACCT	97,709	69,034	122,200	150,200

Department Level Budget Sheets

On the following pages are revenues and expenditures of all funds broke down to the department level.

The first several pages are revenues and are marked accordingly. Expenditures sheet s follow. The lines are color coded for various levels.

On the revenue sheets:

Blue indicates a fund summary line.

Red indicates a summary by activity

Yellow indicate a summary by revenue category.

On the expenditure sheets:

Blue indicates a fund summary line.

Red indicates a summary by activity

Purple is a departmental summary for certain departments with sub-departments contained within.

Yellow indicate a summary by expenditure category.

Final Budget Summary

Revenues

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
GENERAL FUND	8,806,016	4,762,809	9,253,944	10,117,104
PUBLIC SAFETY	501,889	272,652	562,500	693,400
CHARGES FOR SERVICE	328,279	173,699	389,100	326,000
OPERATING GRANTS & CONTRIB	72,997	49,136	70,000	202,000
GENERAL REVENUES	100,613	49,816	103,400	165,400
PUBLIC WORKS	843,259	347,129	773,200	776,188
CHARGES FOR SERVICE	27,920	23,177	26,400	31,700
GENERAL REVENUES	701,358	298,872	746,800	744,488
HEALTH & SOCIAL SERVICES	2,311	-	-	7,000
CHARGES FOR SERVICE	-	-	-	7,000
CULTURE & RECREATION	1,293,832	641,300	1,579,600	1,648,561
CHARGES FOR SERVICE	598,744	339,736	823,900	862,800
OPERATING GRANTS & CONTRIB	88,281	21,932	88,100	87,300
GENERAL REVENUES	606,807	279,633	667,600	698,461
COMMUNITY & ECONOMIC DEVELOP	206,914	125,233	219,600	223,100
CHARGES FOR SERVICE	34,300	16,150	29,300	33,400
GENERAL REVENUES	172,614	109,083	190,300	189,700
GENERAL GOVERNMENT	5,230,142	2,765,145	5,293,931	5,469,817
CHARGES FOR SERVICE	52,255	26,600	52,300	51,350
GENERAL REVENUES	5,176,091	2,738,221	5,240,631	5,418,467
TRSF, INTERNAL SRV, NON PRGM	727,668	611,350	825,113	1,299,038
GENERAL REVENUES	727,668	611,350	825,113	1,299,038
EMERGENCY FUND	155,511	82,623	158,113	162,838
GENERAL GOVERNMENT	155,511	82,623	158,113	162,838
GENERAL REVENUES	155,511	82,623	158,113	162,838
ROAD USE TAX FUND	2,440,469	1,405,695	2,481,500	2,346,850
PUBLIC WORKS	2,440,469	1,405,695	2,481,500	2,346,850
OPERATING GRANTS & CONTRIB	2,325,559	1,265,880	2,142,500	2,346,850
EMPLOYEE BENEFITS	560,174	1,167,338	500,000	2,674,085
GENERAL GOVERNMENT	560,174	1,167,338	500,000	2,674,085
GENERAL REVENUES	560,174	1,167,338	500,000	2,674,085
EMPLOYEE FLEXIBLE SPENDING	51,473	29,361	44,000	45,000
GENERAL GOVERNMENT	51,473	29,361	44,000	45,000
GENERAL REVENUES	51,473	29,361	44,000	45,000
POLICE/FIRE RETIREMENT FUND	300,954	298,674	322,389	988,000
PUBLIC SAFETY	300,954	298,674	322,389	988,000
GENERAL REVENUES	300,954	298,674	322,389	988,000
LOCAL OPTION SALES TAX FUND	2,608,441	1,845,936	3,007,587	3,334,000
PUBLIC WORKS	2,608,441	-	31,000	40,000
GENERAL REVENUES	2,608,441	-	31,000	40,000
CAPITAL PROJECTS	-	1,845,936	2,976,587	3,294,000
GENERAL REVENUES	-	1,845,936	2,976,587	3,294,000
TIF DISTRICT FUND	1,114,080	5,972,063	1,042,863	2,345,068
COMMUNITY & ECONOMIC DEVELOP	1,029,157	3,158,916	1,042,863	2,345,068
GENERAL REVENUES	1,024,269	3,156,853	1,042,863	2,345,068
COMMUNITY DEVELOPMENT	610,822	498,805	695,500	601,010
COMMUNITY & ECONOMIC DEVELOP	610,822	498,805	695,500	601,010
CAPITAL GRANTS & CONTRIB	534,944	490,848	620,000	500,000
GENERAL REVENUES	75,878	7,957	75,500	101,010

Final Budget Summary

Revenues

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
CAPITAL IMPROVEMENT FUND	2,607,828	608,695	997,474	5,707,849
PUBLIC SAFETY	275,697	22,214	-	19,841
CAPITAL GRANTS & CONTRIB	214,210	3,970	-	19,841
PUBLIC WORKS	79,829	131,732	15,000	4,761,500
CHARGES FOR SERVICE	18,261	9,499	15,000	11,500
CAPITAL GRANTS & CONTRIB	55,827	114,705	-	4,750,000
CULTURE & RECREATION	949,547	251,038	677,974	518,000
CHARGES FOR SERVICE	171,212	92,387	453,674	200,500
CAPITAL GRANTS & CONTRIB	77,550	19,016	49,300	42,500
GENERAL REVENUES	700,786	139,635	175,000	275,000
GENERAL GOVERNMENT	749,352	11,611	44,600	45,000
GENERAL REVENUES	749,352	11,611	44,600	45,000
CAPITAL PROJECTS	244,283	-	-	113,708
GENERAL REVENUES	244,283	-	-	113,708
TRSF, INTERNAL SRV, NON PRGM	301,776	192,100	259,900	249,800
GENERAL REVENUES	301,776	192,100	259,900	249,800
PARKS - HOTEL/MOTEL TAX	70,146	26,145	74,900	74,900
TRSF, INTERNAL SRV, NON PRGM	7,000	7,000	7,000	74,900
GENERAL REVENUES	7,000	7,000	7,000	74,900
SSMID REGION	75,749	48,308	93,413	70,938
COMMUNITY & ECONOMIC DEVELOP	75,749	26,011	71,116	48,641
GENERAL REVENUES	75,749	26,011	71,116	48,641
TRSF, INTERNAL SRV, NON PRGM	-	22,297	22,297	22,297
GENERAL REVENUES	-	22,297	22,297	22,297
LIBRARY MEMORIAL FUND	58,197	18,755	30,000	58,000
CULTURE & RECREATION	58,197	18,755	30,000	58,000
CAPITAL GRANTS & CONTRIB	58,197	18,755	30,000	58,000
RSVP FUNDRAISING	7,070	1,761	7,655	1,000
HEALTH & SOCIAL SERVICES	7,070	1,761	7,655	1,000
OPERATING GRANTS & CONTRIB	7,070	1,761	7,655	1,000
FGP FUNDRAISING	1,180	495	1,000	1,000
HEALTH & SOCIAL SERVICES	1,180	495	1,000	1,000
OPERATING GRANTS & CONTRIB	1,180	495	1,000	1,000
FOSTER GRANDPARENTS	198,695	85,714	200,351	200,351
HEALTH & SOCIAL SERVICES	198,695	85,714	200,351	200,351
OPERATING GRANTS & CONTRIB	198,695	85,714	200,351	200,351
RSVP	28,927	13,772	29,220	29,220
HEALTH & SOCIAL SERVICES	28,927	13,772	29,220	29,220
OPERATING GRANTS & CONTRIB	28,927	13,772	29,220	29,220
CONGREGATE MEALS	52,700	12,836	62,281	62,280
HEALTH & SOCIAL SERVICES	52,700	12,836	62,281	62,280
OPERATING GRANTS & CONTRIB	52,698	12,836	62,281	62,280
CONSUMER DEPOSITS FUND	64,305	30,675	70,000	70,000
ENTERPRISE ACTIVITIES	64,305	30,675	70,000	70,000
CHARGES FOR SERVICE	64,305	30,675	70,000	70,000
COLEMAN WATER FUND	2,638	1,250	3,000	3,000
ENTERPRISE ACTIVITIES	2,638	1,250	3,000	3,000
CHARGES FOR SERVICE	2,638	1,250	3,000	3,000
COLEMAN SEWER FUND	2,163	1,072	2,600	2,600
ENTERPRISE ACTIVITIES	2,163	1,072	2,600	2,600
CHARGES FOR SERVICE	2,163	1,072	2,600	2,600
DEBT SERVICE FUND	3,568,448	1,884,880	3,459,234	3,572,070
DEBT SERVICE	3,084,272	1,564,617	2,799,574	2,931,145
GENERAL REVENUES	3,084,272	1,564,617	2,799,574	2,931,145
TRSF, INTERNAL SRV, NON PRGM	484,177	320,263	659,660	640,925
GENERAL REVENUES	484,177	320,263	659,660	640,925
SD REV BD SINKING FUNDS	3,685,498	572,681	1,160,700	1,020,218
TRSF, INTERNAL SRV, NON PRGM	3,685,498	572,681	1,160,700	1,020,218
GENERAL REVENUES	3,685,498	572,681	1,160,700	1,020,218

Final Budget Summary

Revenues

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
WATER REV BOND SINKING FUND	254,168	287,009	1,084,600	574,105
TRSF, INTERNAL SRV, NON PRGM	254,168	287,009	1,084,600	574,105
GENERAL REVENUES	254,168	287,009	1,084,600	574,105
GOLF COURSE SINKING FUND	49,820	30,357	60,800	60,801
TRSF, INTERNAL SRV, NON PRGM	49,820	30,357	60,800	60,801
GENERAL REVENUES	49,820	30,357	60,800	60,801
HARLAN REV BOND SINKING FUND	126,636	37,102	135,700	135,700
TRSF, INTERNAL SRV, NON PRGM	-	-	135,700	135,700
GENERAL REVENUES	-	-	135,700	135,700
CONSTRUCTION FUND	6,086,603	9,709	2,970,000	320,000
PUBLIC WORKS	1,425,000	-	140,000	140,000
CAPITAL GRANTS & CONTRIB	1,425,000	-	140,000	140,000
CAPITAL PROJECTS	4,577,612	-	-	180,000
GENERAL REVENUES	4,576,312	-	-	180,000
VISION IOWA TRAIL PLAN	-	-	-	100,000
CAPITAL PROJECTS	-	-	-	100,000
CAPITAL GRANTS & CONTRIB	-	-	-	100,000
WATER UTILITY FUND	3,968,808	2,193,817	4,303,500	4,498,872
ENTERPRISE ACTIVITIES	3,968,808	2,193,817	4,303,500	4,498,872
CHARGES FOR SERVICE	3,576,527	1,969,894	3,943,500	4,138,872
GENERAL REVENUES	392,281	223,923	360,000	360,000
SEWER UTILITY FUND	6,908,650	3,233,850	6,542,000	6,531,700
ENTERPRISE ACTIVITIES	6,907,240	3,233,850	6,542,000	6,531,700
CHARGES FOR SERVICE	6,882,479	3,227,374	6,532,000	6,521,700
GENERAL REVENUES	24,761	6,476	10,000	10,000
AG PARK SEWER SINKING FUND	1,001,002	973,633	1,950,000	1,944,318
TRSF, INTERNAL SRV, NON PRGM	1,001,002	973,633	1,950,000	1,944,318
GENERAL REVENUES	1,001,002	973,633	1,950,000	1,944,318
SEWER CAPITAL PROJECTS	7,545,766	873,000	-	3,000,000
ENTERPRISE ACTIVITIES	7,545,766	873,000	-	3,000,000
GENERAL REVENUES	7,545,766	31,728	-	3,000,000
PARKING METER FUND	96,286	39,155	100,700	100,700
ENTERPRISE ACTIVITIES	94,286	37,155	98,700	98,700
CHARGES FOR SERVICE	89,173	36,170	93,700	93,700
GENERAL REVENUES	5,113	985	5,000	5,000
TRSF, INTERNAL SRV, NON PRGM	2,000	2,000	2,000	2,000
GENERAL REVENUES	2,000	2,000	2,000	2,000
SOLID WASTE COLLECTION FUND	981,984	666,338	972,600	1,449,690
ENTERPRISE ACTIVITIES	981,984	666,338	972,600	1,449,690
CHARGES FOR SERVICE	978,878	663,879	967,600	1,433,090
CAPITAL GRANTS & CONTRIB	-	-	-	11,600
GENERAL REVENUES	3,106	2,459	5,000	5,000
BEVERAGE FUND	129,708	29,677	130,000	60,000
ENTERPRISE ACTIVITIES	129,708	29,677	130,000	60,000
CHARGES FOR SERVICE	129,708	29,677	130,000	60,000
HARLAN ROGERS BEER ACCT.	8,925	2,630	9,000	8,200
ENTERPRISE ACTIVITIES	8,925	2,630	9,000	8,200
CHARGES FOR SERVICE	8,925	2,630	9,000	8,200
STORM WATER UTILITY	3,655,702	246,267	500,000	500,000
ENTERPRISE ACTIVITIES	3,655,702	246,267	500,000	500,000
CHARGES FOR SERVICE	505,702	246,267	500,000	500,000
CENTRAL GARAGE RVLVG ACCT	176,759	124,946	115,000	185,000
TRSF, INTERNAL SRV, NON PRGM	176,759	124,946	115,000	185,000
CHARGES FOR SERVICE	76,759	49,946	40,000	85,000
GENERAL REVENUES	100,000	75,000	75,000	100,000

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
GENERAL FUND	9,394,917	6,748,170	9,535,790	10,108,087
PUBLIC SAFETY	4,486,080	3,278,827	4,654,100	5,082,669
INSPECTION OFFICE	163,569	119,630	168,500	185,121
RENTAL HOUSING INSPECTION	63,679	51,688	83,500	52,932
POLICE DEPARTMENT	2,632,694	1,955,562	2,764,200	3,000,592
POLICE GENERAL	2,157,863	1,614,634	2,256,200	2,515,602
POLICE INVESTIGATIONS	1,955	900	2,000	232,490
POLICE COMMUNICATIONS	219,144	169,290	225,800	12,500
POLICE TRAINING	24,618	13,202	28,500	102,100
GTSB	4,494	17,338	-	60,000
ANIMAL CONTROL	51,227	48,299	65,600	67,900
EMERGENCY MANAGEMENT	10,000	5,000	10,000	10,000
FIRE DEPARTMENT	1,624,313	1,150,706	1,636,000	1,842,124
FIRE GENERAL	1,561,762	1,113,969	1,570,300	1,842,124
OTHER PROG 1 DEPARTMENTS	1,825	1,242	1,900	1,900
CIVIL DEFENSE	1,825	1,242	1,900	1,900
PUBLIC WORKS	987,014	695,485	910,990	797,603
AIRPORT	763,661	479,418	643,700	530,313
AIRPORT GENERAL	496,947	387,522	522,600	528,063
AUTOMATED FLIGHT SERVICE STN	6,848	255	2,700	2,250
TRANSIT DEPARTMENT	214,533	213,156	267,290	267,290
BUS SERVICE	214,533	213,156	267,290	267,290
CULTURE & RECREATION	2,020,551	1,527,350	2,229,100	2,251,410
PROG 2, PARKS & RECREATION	1,243,266	1,027,194	1,422,600	1,399,602
RECREATION GENERAL	82,878	58,982	79,200	86,872
HARLAN ROGERS PARK	329,470	226,823	328,900	319,125
AQUATIC CENTER	16,011	195,706	314,700	298,603
OLESON PARK SPLASHPAD	11,350	9,450	14,700	14,700
LAKESIDE GOLF COURSE	411,497	289,470	397,200	386,773
PARK GENERAL	154,281	161,037	175,200	185,701
OAKLAND CEMETERY	28,187	25,629	27,700	24,409
CITIZENS CENTRAL	74,015	52,948	75,000	83,419
BLANDEN DEPARTMENT	199,111	139,321	203,400	206,797
BLANDEN MEMORIAL ART MUSEUM	199,111	139,321	203,400	206,797
OTHER PROG 2 DEPARTMENTS	578,174	360,836	603,100	645,011
MUNICIPAL BAND	32,495	21,886	35,100	35,100
LIBRARY SERVICES	545,679	338,949	568,000	609,911
COMMUNITY & ECONOMIC DEVELOP	738,833	373,789	511,400	555,269
CITY PLANNER'S OFFICE	248,692	210,203	314,500	331,240
NUISANCE ABATEMENT	45,461	25,167	15,000	36,200
CONVENTION & VISITOR BUREAU	182,918	130,670	165,400	171,329
HOTEL/MOTEL TAX - CITY	261,762	7,749	16,500	16,500

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
GENERAL GOVERNMENT	946,991	786,856	946,100	1,142,736
MAYOR & MANAGER	99,176	66,244	92,200	168,906
CITY COUNCIL	37,114	22,436	37,200	37,000
LEGAL SERVICES	50,630	28,435	41,100	77,094
CITY CLERK'S OFFICE	198,711	148,750	182,100	198,079
ELECTIONS	14,384	-	-	20,000
CITY HALL MAINTENANCE	48,424	36,078	44,300	47,344
INSURANCE SETTLEMENTS	14,102	21,356	36,700	25,000
GENERAL ADMINISTRATION	94,799	58,567	80,600	70,000
TORT LIABILITY INSURANCE	309,079	346,144	350,000	380,000
PERSONNEL DEPARTMENT	64,975	47,863	68,400	106,149
E.E.O. OFFICER	15,599	10,984	13,500	13,164
TRSF, INTERNAL SRV, NON PRGM	210,035	85,862	279,500	278,400
CONVENTION & VISITOR BUREAU	7,000	7,000	7,000	7,000
HOTEL/MOTEL TAX - CITY	-	72,962	271,400	271,400
EMERGENCY FUND	155,511	-	158,113	162,838
TRSF, INTERNAL SRV, NON PRGM	155,511	-	158,113	162,838
EMERGENCY FUND REPAIR	155,511	-	158,113	162,838
ROAD USE TAX FUND	2,364,483	1,566,805	2,856,900	2,890,549
PUBLIC WORKS	2,331,767	1,534,105	2,824,200	2,857,849
CITY ENGINEER'S OFFICE	75,819	51,662	87,600	439,643
ELECTRICAL & TRAFFIC SIGNALS	113,363	61,151	88,600	122,318
ROADWAY MAINTENANCE	521,806	397,084	587,800	604,082
SNOW & ICE CONTROL	538,518	305,284	576,100	576,181
STREET-STORM SEWER MAINT	83,684	57,647	80,900	90,930
ROADWAY CONSTRUCTION	20,000	488	433,000	405,000
TRAFFIC SERVICE MAINTENANCE	145,442	95,624	152,600	147,318
STREET ADMINISTRATION	32,203	27,629	33,000	41,030
STREET CLEANING	125,100	77,485	122,600	126,817
FORESTRY ADMINISTRATION	234,101	188,581	265,200	304,530
TRSF, INTERNAL SRV, NON PRGM	32,716	32,700	32,700	32,700
CITY ENGINEER'S OFFICE	7,716	7,700	7,700	7,700
ROADWAY MAINTENANCE	25,000	25,000	25,000	25,000
EMPLOYEE BENEFITS	553,701	1,736,441	631,400	2,674,200
PUBLIC SAFETY	82,289	812,745	91,100	1,219,000
FICA & IPERS	82,289	56,948	91,100	107,000
HEALTH & LIFE INSURANCE	-	619,583	-	972,000
WORKERS COMP INSURANCE	-	136,213	-	140,000
PUBLIC WORKS	196,964	432,357	210,000	535,000
FICA & IPERS	196,964	134,083	210,000	193,000
HEALTH & LIFE INSURANCE	-	263,802	-	306,000
WORKERS COMP INSURANCE	-	34,202	-	36,000
HEALTH & SOCIAL SERVICES	13,207	31,459	700	44,500
FICA & IPERS	13,207	6,630	700	14,000
HEALTH & LIFE INSURANCE	-	20,079	-	28,500
WORKERS COMP INSURANCE	-	4,750	-	2,000
CULTURE & RECREATION	161,359	260,431	222,300	518,000
FICA & IPERS	161,359	101,832	222,300	173,000
HEALTH & LIFE INSURANCE	-	120,048	-	308,000
WORKERS COMP INSURANCE	-	32,302	-	37,000
COMMUNITY & ECONOMIC DEVELOP	44,739	82,473	44,400	136,000
FICA & IPERS	44,739	29,889	44,400	59,000
HEALTH & LIFE INSURANCE	-	44,033	-	68,000
WORKERS COMP INSURANCE	-	8,550	-	9,000
GENERAL GOVERNMENT	55,143	116,977	62,900	221,700
FICA & IPERS	55,143	34,791	62,900	86,000
HEALTH & LIFE INSURANCE	-	72,211	-	124,000

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
WORKERS COMP INSURANCE	-	9,976	-	11,700
EMPLOYEE FLEXIBLE SPENDING	50,576	15,938	44,000	47,400
GENERAL GOVERNMENT	50,576	15,938	44,000	47,400
EMPLOYEE FLEXIBLE SPENDING	50,576	15,938	44,000	47,400
POLICE/FIRE RETIREMENT FUND	330,904	452,542	415,100	988,000
PUBLIC SAFETY	330,904	452,542	415,100	988,000
POLICE RETIREMENT	330,904	319,192	415,100	580,000
FIRE RETIREMENT	-	133,350	-	408,000
LOCAL OPTION SALES TAX FUND	1,977,987	1,851,641	2,755,000	2,895,000
CAPTIAL PROJECTS	-	1,812,703	2,755,000	2,895,000
LOCAL OPT SALES TAX PROJECTS	-	1,812,703	2,755,000	2,895,000
TIF DISTRICT FUND	2,386,606	1,276,455	2,121,164	1,031,515
COMMUNITY & ECONOMIC DEVELOP	2,409,284	1,227,978	1,980,200	881,858
TIF DIST 2, DOWNTOWN	1,227,846	1,121,395	1,620,000	881,858
TRSF, INTERNAL SRV, NON PRGM	(22,678)	48,477	140,964	149,657
TIF DIST 2, DOWNTOWN	(26,998)	22,297	22,297	149,657
COMMUNITY DEVELOPMENT	700,729	703,652	682,100	713,300
COMMUNITY & ECONOMIC DEVELOP	700,729	703,652	682,100	713,300
CDBG REHAB REPAYMENT 112496	54,501	27,468	62,100	60,800
NEIGHBORHOOD STABILIZATION	491,034	562,725	477,500	652,500
CAPITAL IMPROVEMENT FUND	1,255,976	1,046,899	973,900	5,959,478
PUBLIC SAFETY	168,955	298,313	127,400	137,905
POLICE CAP IMPROVEMENT	135,278	122,919	87,900	87,900
FIRE GENERAL	33,676	175,394	39,500	50,005
CULTURE & RECREATION	602,421	348,227	646,000	436,000
HARLAN - IGHS AU PASS THRU	177,769	138,518	175,000	140,000
AQUATIC CENTER	-	4,143	-	17,000
LAKESIDE GOLF COURSE	140,431	31,435	23,000	101,000
PARK GENERAL	10,474	87,871	209,500	105,000
CITIZENS CENTRAL	17,635	9,194	7,000	12,000
BLANDEN MEMORIAL ART MUSEUM	11,420	13,093	75,000	50,000
PUBLIC LIBRARY BUILDING	30,176	6,631	12,800	5,000
PUBLIC LIBRARY STATE GRANT	10,550	2,846	-	6,000
GENERAL GOVERNMENT	95,271	36,775	95,600	129,772
STATE OFFSET, MISC	48,985	4,075	44,600	45,000
DATA PROCESSING DEPT.	32,230	32,700	51,000	84,772
CAPTIAL PROJECTS	235,735	309,091	-	5,090,000
AIRPORT GENERAL	235,735	309,091	-	5,090,000
TRSF, INTERNAL SRV, NON PRGM	137,628	54,457	104,900	165,801
RECREATION GENERAL	-	5,000	5,000	9,000
HARLAN ROGERS PARK	-	-	-	25,000
AQUATIC CENTER	-	15,000	15,000	25,000
LAKESIDE GOLF COURSE	49,820	30,357	80,800	88,801
PARK GENERAL	-	-	-	8,000
CITIZENS CENTRAL	-	-	-	10,000
PARKS - HOTEL/MOTEL TAX	45,617	22,068	14,600	17,540
CULTURE & RECREATION	41,009	17,468	10,000	17,540
PARKS/HOTEL-MOTEL	41,009	17,468	10,000	17,540
SSMID REGION	68,587	21,846	107,500	511,850
COMMUNITY & ECONOMIC DEVELOP	68,587	19,846	105,500	511,850
SSMID REGION-CAPITAL IMPROV.	62,081	15,871	91,000	501,350
SSMID REGION	2,000	-	5,000	7,000
SSMID MAINTENANCE ACCT	4,506	3,974	9,500	3,500
LIBRARY MEMORIAL FUND	73,517	34,858	30,000	30,000
CULTURE & RECREATION	73,517	34,858	30,000	30,000
LIBRARY MEMORIAL	73,517	34,858	30,000	30,000

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
RSVP FUNDRAISING	6,841	3,269	7,665	7,000
HEALTH & SOCIAL SERVICES	6,841	3,269	7,665	7,000
RSVP FUNDRAISING CONTRIB.	6,841	3,269	7,665	7,000
FGP FUNDRAISING	900	2,335	1,000	1,000
HEALTH & SOCIAL SERVICES	900	2,335	1,000	1,000
FOSTER GRANDPARENTS	900	2,335	1,000	1,000
DRUG ARREST	8,738	5,026	8,500	8,500
PUBLIC SAFETY	8,738	5,026	8,500	8,500
DRUG ARREST INCOME ACCOUNT	8,738	5,026	8,500	8,500
FOSTER GRANDPARENTS	184,756	121,248	200,351	200,351
HEALTH & SOCIAL SERVICES	184,756	121,248	200,351	200,351
FOSTER GRANDPARENTS	184,756	121,248	200,351	200,351
RSVP	25,780	21,464	29,220	29,220
HEALTH & SOCIAL SERVICES	25,780	21,464	29,220	29,220
RSVP PROGRAM, STATE FUNDED	13,784	9,416	15,888	15,888
RSVP PROGRAM, FED FUNDED	11,996	12,048	13,332	13,332
CONGREGATE MEALS	53,030	33,556	62,281	62,281
HEALTH & SOCIAL SERVICES	53,030	33,556	62,281	62,281
CONGREGATE MEALS GENERAL	53,030	33,556	62,281	62,281
CONSUMER DEPOSITS FUND	71,707	42,273	70,000	70,000
ENTERPRISE ACTIVITIES	71,707	42,273	70,000	70,000
CONSUMER DEPOSITS	71,707	42,273	70,000	70,000
COLEMAN WATER FUND	2,956	1,613	3,000	3,000
ENTERPRISE ACTIVITIES	2,956	1,613	3,000	3,000
COLEMAN WATER	2,956	1,613	3,000	3,000
COLEMAN SEWER FUND	2,417	1,405	2,600	2,600
ENTERPRISE ACTIVITIES	2,417	1,405	2,600	2,600
COLEMAN S.D.	2,417	1,405	2,600	2,600
DEBT SERVICE FUND	3,238,438	23,098	3,431,808	3,599,928
DEBT SERVICE	3,238,438	23,098	3,431,808	3,599,928
G O BONDS	3,238,438	23,098	3,431,808	3,599,928
SD REV BD SINKING FUND	3,000,398	-	1,157,884	1,082,995
DEBT SERVICE	3,000,398	-	1,157,884	1,082,995
BOND, LOAN REPAYMENTS	3,000,398	-	1,157,884	1,082,995
WATER REV BOND SINKING FUND	575,575	-	574,018	575,008
DEBT SERVICE	575,575	-	574,018	575,008
WATER BONDS	575,575	-	574,018	575,008
GOLF COURSE SINKING FUND	60,564	30,358	60,747	60,801
DEBT SERVICE	60,564	30,358	60,747	60,801
LAKESIDE IRRIGATION PROJ	60,564	30,358	60,747	60,801
HARLAN REV BOND SINKING FUND	130,195	-	127,095	130,000
DEBT SERVICE	130,195	-	127,095	130,000
BOND, LOAN REPAYMENTS	130,195	-	127,095	130,000
CONSTRUCTION FUND	11,265,655	3,512,009	1,320,000	180,000
CAPTIAL PROJECTS	11,265,655	3,512,009	1,320,000	180,000
10TH AVE NORTH RESURFACING	-	-	180,000	180,000
VISION IOWA TRAIL PLAN	-	5,200	300,000	1,500,000
CAPTIAL PROJECTS	-	5,200	300,000	1,500,000
VISION IOWA TRAIL PLAN	-	5,200	300,000	1,500,000

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
WATER UTILITY FUND	3,954,157	2,442,607	4,199,800	4,083,222
ENTERPRISE ACTIVITIES	3,164,245	1,794,818	2,578,700	2,794,257
CITY ENGINEER'S OFFICE	-	-	-	142,425
WATER PLANT	808,167	567,434	840,800	817,648
FICA & IPERS	152,453	102,488	161,000	163,800
HEALTH & LIFE INSURANCE	343,612	217,696	270,000	377,885
WORKERS COMP INSURANCE	26,019	25,651	30,000	16,600
WATER BILLING & COLLECTION	496,924	196,083	391,400	578,444
WATER WAREHOUSE	411,951	311,107	409,900	405,089
HYDROELECTRIC PLANT	258,347	4,130	3,000	3,000
WATER METERS & SERVICES	269,185	194,409	285,600	289,366
TRSF, INTERNAL SRV, NON PRGM	789,912	647,789	1,621,100	1,288,965
WATER ADMINISTRATION, OFFICE	159,252	184,200	184,200	338,100
WATER WAREHOUSE	629,808	462,689	1,436,000	950,865
WATER CAPITAL PROJECTS	569,292	149,924	2,300,000	4,960,000
ENTERPRISE ACTIVITIES	569,292	149,924	2,300,000	4,960,000
WATER PLANT ELECTRICAL UPGRD	50,589	5,306	-	3,000,000
WELL IMPROVEMENTS	518,704	144,618	-	1,200,000
WATER SYSTEM IMPROVEMENTS	-	-	2,300,000	760,000
SEWER UTILITY FUND	7,356,179	3,356,730	5,733,300	6,024,033
ENTERPRISE ACTIVITIES	2,333,494	1,399,217	2,211,400	2,432,097
SANITARY SEWER	617,596	330,328	430,900	528,432
SEWAGE TREATMENT PLANT	1,401,105	847,496	1,482,000	1,670,049
ADMINISTRATION & OFFICE	114,656	89,205	102,200	46,416
FICA & IPERS	57,328	40,142	66,400	66,200
HEALTH & LIFE INSURANCE	132,846	82,225	118,900	115,000
WORKERS COMP INSURANCE	9,962	9,822	11,000	6,000
TRSF, INTERNAL SRV, NON PRGM	5,022,685	1,957,513	3,521,900	3,591,936
SANITARY SEWER	5,011,501	1,946,313	3,510,700	3,591,936
AG PARK SEWER SINKING FUND	-	-	1,947,262	1,947,082
ENTERPRISE ACTIVITIES	-	-	1,947,262	1,947,082
N CENTRAL AG PARK SEWER IMPR	-	-	1,947,262	1,947,082
SEWER CAPITAL PROJECTS	9,185,850	3,809,148	-	3,100,000
ENTERPRISE ACTIVITIES	9,185,850	3,809,148	-	3,100,000
2006 WASTE WATER TP SYS IMPR	9,098,668	3,809,148	-	3,100,000
PARKING METER FUND	101,587	92,264	211,000	211,994
ENTERPRISE ACTIVITIES	66,299	46,964	165,700	146,994
MAINTENANCE	-	-	90,000	90,000
PARKING METER GENERAL	43,233	31,669	52,600	49,584
FICA & IPERS	5,955	4,116	7,200	7,410
TRSF, INTERNAL SRV, NON PRGM	35,288	45,300	45,300	65,000
PARKING METER GENERAL	-	45,000	45,000	65,000
SOLID WASTE COLLECTION FUND	1,074,604	796,897	1,166,400	1,170,674
ENTERPRISE ACTIVITIES	966,556	648,897	1,018,400	1,037,674
SOLID WASTE COLLECTION	712,057	480,849	798,500	838,774
FICA & IPERS	59,685	35,959	65,000	62,500
HEALTH & LIFE INSURANCE	165,905	103,588	118,900	130,000
WORKERS COMP INSURANCE	28,910	28,502	36,000	6,400
TRSF, INTERNAL SRV, NON PRGM	108,048	148,000	148,000	133,000
SOLID WASTE COLLECTION	108,048	148,000	148,000	133,000

Final Budget Summary

Expenditures

FY 2012

ACCOUNT_DESCRIPTION	ACTUAL 2010	YTD 2011	REVISED BUD 2011	PROPOSED 2012
LAKESIDE BEVERAGE FUND	136,505	13,545	136,000	30,000
ENTERPRISE ACTIVITIES	136,505	13,545	136,000	30,000
LAKESIDE BEVERAGE ACCOUNT	136,505	13,545	136,000	30,000
HARLAN ROGERS BEER ACCT.	7,551	1,243	7,600	4,500
ENTERPRISE ACTIVITIES	7,551	1,243	7,600	4,500
HARLAN ROGERS BEER ACCT	7,551	1,243	7,600	4,500
STORM WATER UTILITY FUND	676,020	772,053	399,900	3,030,805
ENTERPRISE ACTIVITIES	578,123	634,651	125,000	2,777,000
STORM SEWER	578,123	634,651	125,000	2,777,000
TRSF, INTERNAL SRV, NON PRGM	97,897	137,403	274,900	253,805
STORM SEWER	97,897	137,403	274,900	253,805
CENTRAL GARAGE RVLVG ACCT	97,709	69,034	122,200	150,200
PUBLIC WORKS	97,709	69,034	122,200	150,200
CENTRAL GARAGE FACILITY	92,136	67,850	117,200	150,200