

A comprehensive report on the proposed expenditures and anticipated revenues for all funds of the City of Spearfish for the 2012 fiscal year.

2012 City of Spearfish Balanced Budget

Adopted September 19, 2011

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2012 Budget Overview

The purpose of this report is to provide an overview of the 2012 budget. If the reader wishes to be further informed with line item detail, please contact the finance office at 645-1325 and information can be provided.

The City Council is pleased to present the 2012 balanced budget for the City of Spearfish. This budget and the projections for the upcoming next 5 years are the culmination of intense effort and sometimes difficult discussion on how the City will continue to provide its core services, maintain a fair and adequate revenue stream and control expenses while achieving a quality level of public safety, public services and public administration.

Directives and Goals

The directives and goals of the City Council for the upcoming year's budget are very simple. They were to:

- Produce a balanced budget
- Reduce expenses
- Protect and replace reserves
- Formalize the process for grants and subsidies
- Maintain the current level of service
- Create an understandable plan

Each of these goals has been met and will be outlined in greater detail in this report.

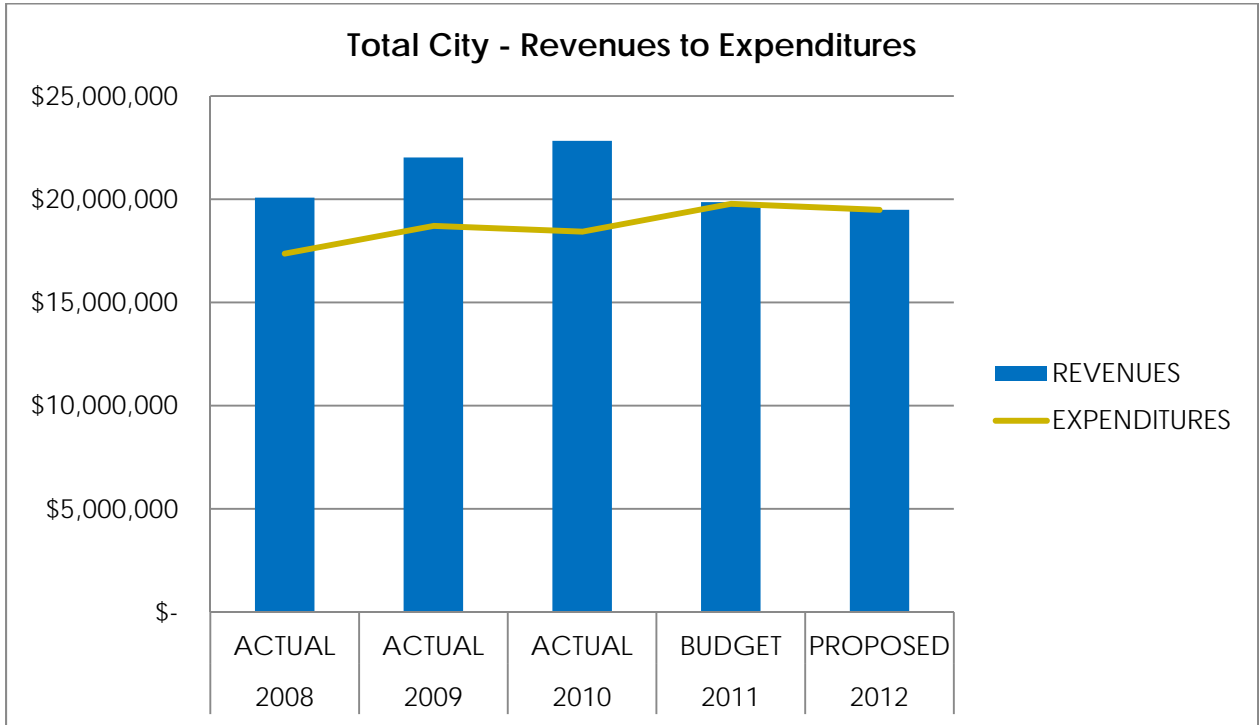
Produce a balanced budget

The definition of a balanced budget is simply defined as when revenues meet or exceed expenditures. Spearfish has a long history of success in balancing its expenditures to the available revenue. 2012 is no different in that respect. It should be noted that what makes 2012 more difficult is that the amount of cash on hand to supplement new revenue has fallen to critical levels.

Spearfish has fared well through many difficult challenges. In the past 3-5 years, the city and its citizens have been impacted by the economic recession, a slumping economy, new lending regulations and business closures resulting in job losses.

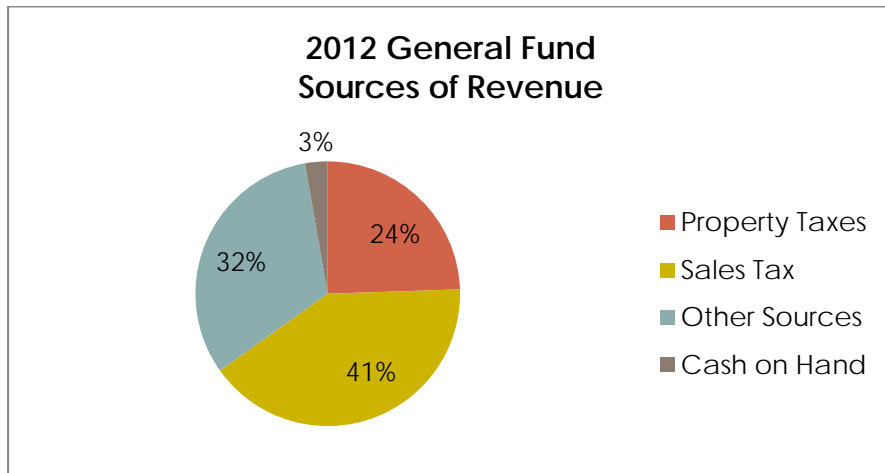
All of these situations have resulted in the City being required to provide better justification in its mission. One point that is being highlighted is that Spearfish projects a very conservative estimate for revenue. This conservative estimating creates a false reading of lower revenue when going from actual numbers to budget or proposed numbers. The year-end adjustment corrects this as the budget/proposed numbers become actuals. It is our vision that revenues will come in higher than budgeted but expenditures have been held to levels that reflect the economic conditions of the nation. The following

figure illustrates the total city revenue and expenditure actual amounts for 2008, 2009 and 2010 and the budgeted revenue and expenditure amounts for 2011 and 2012.

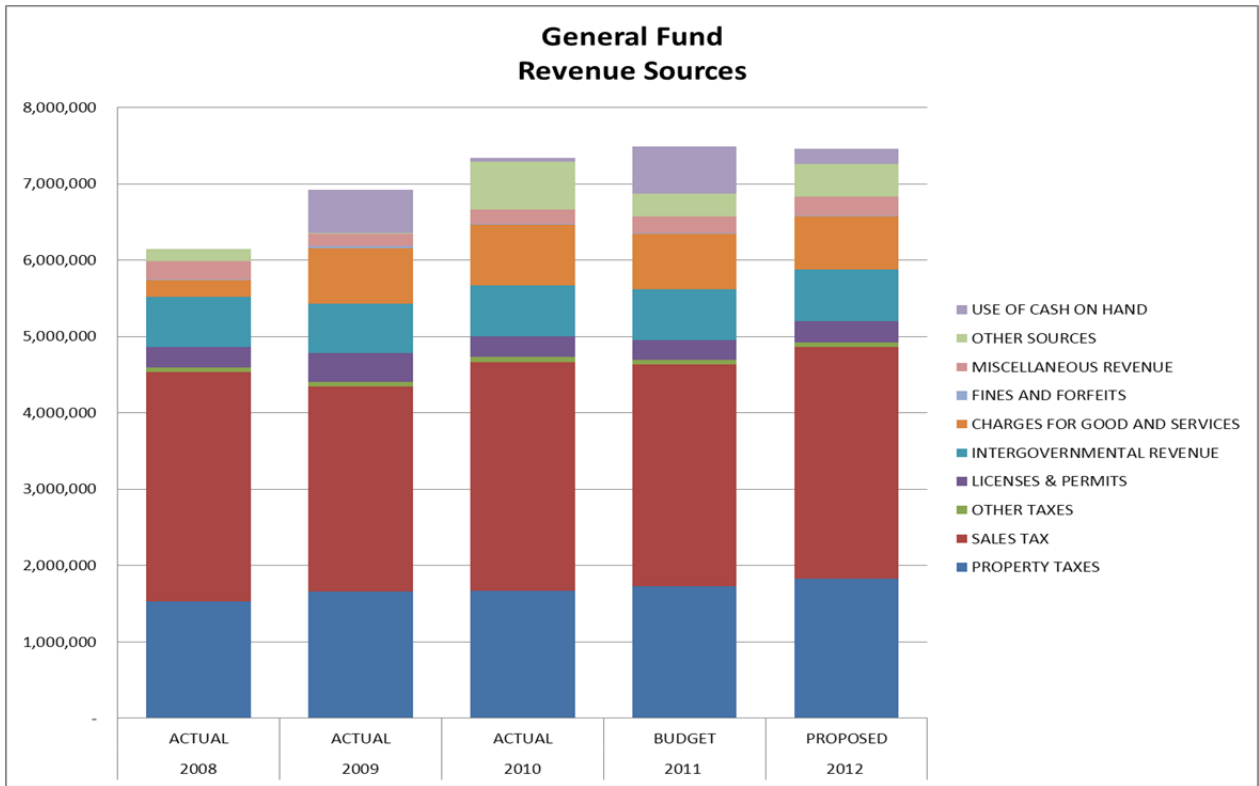


Reduce Expenses

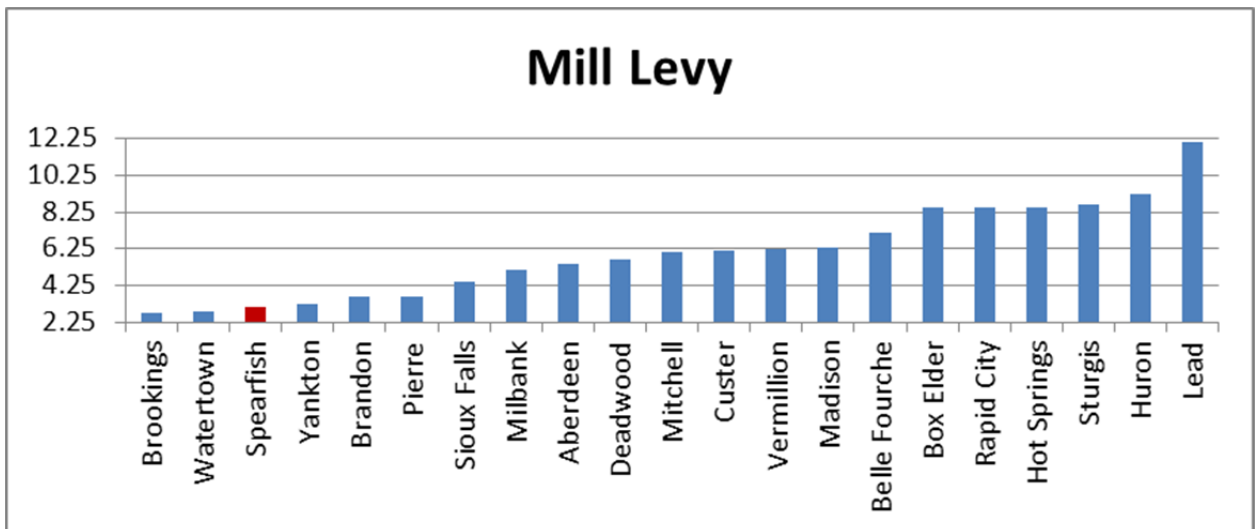
The City General Fund budget is greatly influenced by the economics of the area. Approximately 41% of the overall General Fund budget is funded through sales tax. While this fact keeps the property tax levy low for our citizens, it provides a funding source that fluctuates based on criteria outside of the City’s control. General Fund revenue sources are shown below in two graphic representations. The first pie graph shows a simple breakdown of funding from property taxes, sales tax, other sources and cash on hand.



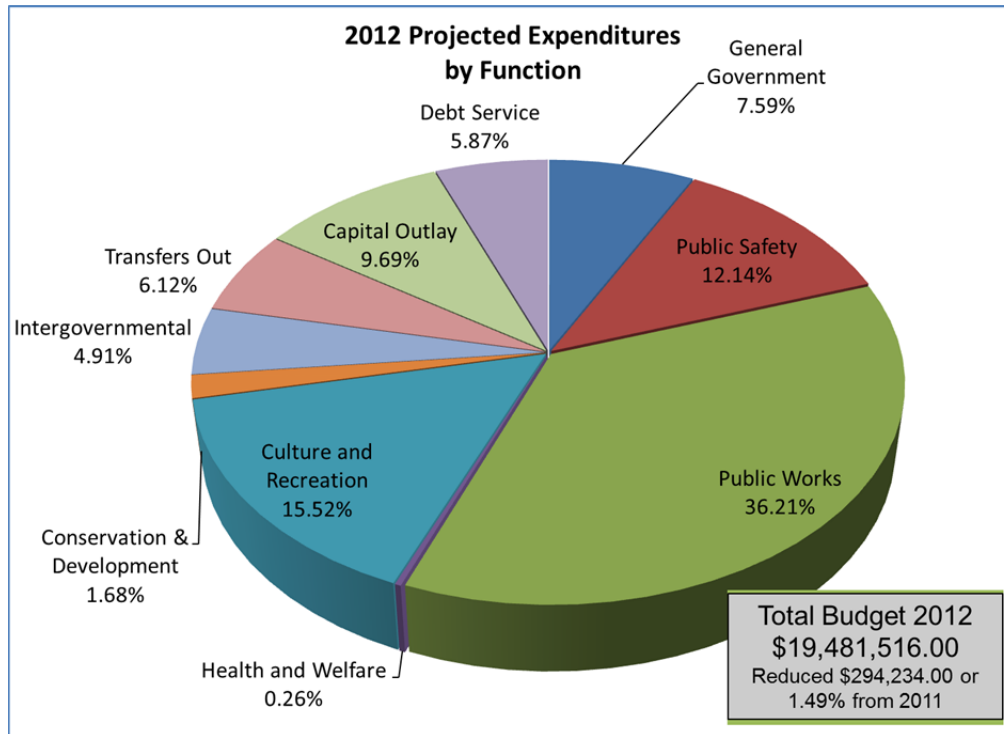
The next graph provides a more detailed analysis of revenue sources for the General Fund over the recent history. It further breaks down the different sources of revenue from the previous other sources listing.



As a side note on the use of property tax for supporting our service structure, the following graph is a representation of the mill levies for property tax in 22 of the largest cities in the State of South Dakota. The City of Spearfish maintains its tax levy at the 3rd from the lowest.



The 2012 projected expenditures for the City are \$19,481,516. The following chart represents the percent of expenditures based on audited functions. By utilizing the specific functions outlined in our audits, we will be able to show a better correlation between our expenditures down to individual line items.



Specific budget amounts are represented in the chart below.

TOTAL CITY BUDGET	2008	2009	2010	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
REVENUES					
General Fund	6,141,784	6,915,718	7,338,734	7,484,913	7,460,044
Special Revenue Funds	5,497,415	5,706,989	4,521,511	4,892,095	5,354,519
Debt Service Funds	88,283	488,920	665,056	589,200	496,600
Capital Project Funds	478,828	2,328,571	1,610,182	305,000	100
Enterprise Funds	7,867,468	6,576,984	8,691,962	6,587,579	6,184,181
REVENUES	20,073,778	22,017,182	22,827,445	19,858,787	19,495,444
EXPENDITURES:					
General Fund	5,891,790	6,915,718	7,338,734	7,484,913	7,460,044
Special Revenue Funds	4,647,305	5,853,138	3,747,808	4,940,985	5,368,159
Debt Service Funds	155,659	450,606	411,931	566,700	478,600
Capital Project Funds	478,828	1,394,813	1,610,182	300,000	-
Enterprise Funds	6,187,723	4,090,072	5,315,670	6,483,152	6,174,713
EXPENDITURES	17,361,305	18,704,347	18,424,325	19,775,750	19,481,516
PERCENT CHANGE IN EXPENDITURES		7.74%	-1.50%	7.34%	-1.49%

Our primary document within this report is entitled as the Budget Recap Sheet. It provides an excellent overview of revenue and expenditures by fund as well as a departmental breakdown within the General Fund. The Budget Recap Sheet shows the revenues and expenditures for the previous 3 years of actuals, the current years budgeted and the proposed budget for the upcoming year. This allows anyone reviewing the information to get a good understanding of the City’s direction involving the available funds. The Budget Recap Sheet begins on page 9 of this document.

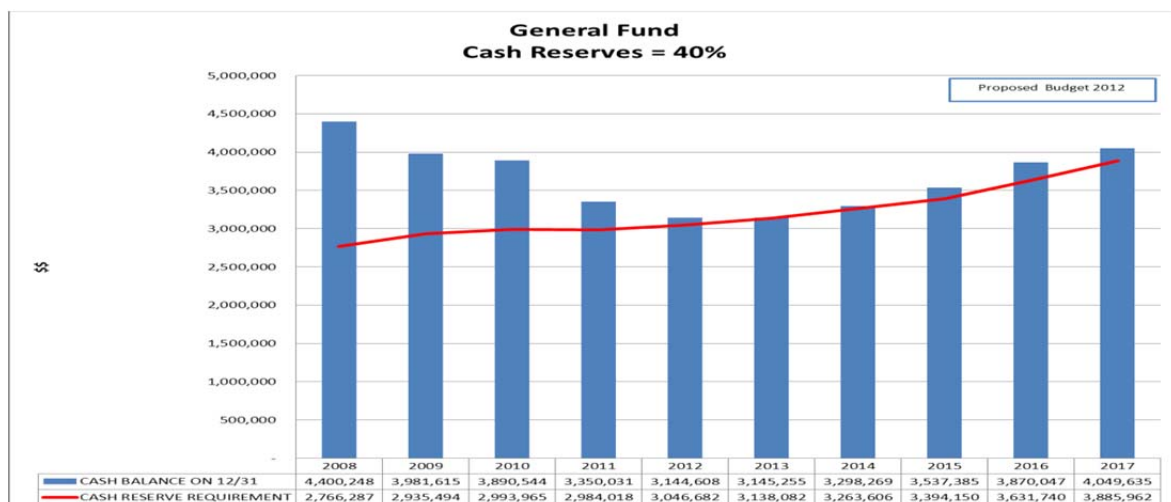
Protect and replace reserves

There was a perception from many constituents within the community that the City of Spearfish felt it was unaffected by the impact of the economic recession. The truth to that perception is that the City had excellent management over its cash on hand. During the many years preceding the recession years, the City had been able to set aside additional funds to serve as a reserve.

One of the biggest challenges in explaining the City budget is explaining the restrictions placed on the use of various revenue sources. This is a primary difference between an individual’s checkbook where all funds can be spent as the person sees fit to accounts that may only be spent within certain legal parameters.

The Perpetual Care fund is one of those funds that may only be utilized for a specific purpose. That purpose is to maintain and expand the cemetery system. Specific descriptions of all funds and any legal restrictions on the funds can be found in the “Definitions of City Funds” document located on the City’s website (www.cityofspearfish.com) under the Finance Department page.

To protect reserve balances the City established a Reserve Policy in May 2011. The reserve requirement for the General Fund is 40% and operating funds are 20% of the succeeding year’s appropriations. The graph below shows the reserve requirement for the General Fund for prior years and projected levels for the upcoming years.



Formalize the process for grants and subsidies

Council tasked the City Administrator and the Finance Department to formalize the process for reviewing, issuing and accounting for grants and subsidies given to local non-profit organizations. In May 2011 the “Charitable Organization Grant Support Policy” was created and used as a guideline for the 2012 budgeting process. The guidelines established criteria to evaluate each applicant. The criteria included review of the program description, uniqueness of services, contribution to citizens, number of participants and a financial review. Final revisions are being made to the policy and it is anticipated to be adopted by the Common Council. Using these guidelines the following grants were approved for 2012:

Organization	Amount	Fund
Spearfish Economic Development Corporation	\$ 36,000	General Fund
Western Hills Humane Society	\$ 23,000	General Fund
West River Transit Authority, Inc. - Prairie Hills	\$ 45,000	General Fund
Spearfish Senior Center	\$ 6,000	General Fund
Retired Senior Volunteer Program	\$ 6,500	General Fund
Neighborhood Housing Services of the Black Hills	\$ 5,000	General Fund
Northern Hills Alcohol and Drug	\$ 5,000	General Fund
Victims of Violence - Artemis House	\$ 6,500	General Fund
Teen Court	\$ 5,000	General Fund
Spearfish Community Action	\$ 2,000	General Fund
Good Shepherd Clinic	\$ 6,000	General Fund
Black Hills Community Economic Development, Inc.	\$ 3,000	General Fund
Northern Hills CASA	\$ 5,720	General Fund
Ponderosa (Meals on Wheels)	\$ 2,000	General Fund
General Fund Total	<u>\$156,720</u>	
Spearfish Ambulance Service	<u>\$ 25,000</u>	Second Penny Sales Tax Fund
Second Penny Sales Tax Fund	<u>\$ 25,000</u>	
Visit Spearfish	\$160,000	Hospitality Tax Fund
Spearfish Economic Development Corporation	\$ 44,000	Hospitality Tax Fund
Black Hills Vision	\$ 10,000	Hospitality Tax Fund
High Plains Western Heritage Center	\$ 63,500	Hospitality Tax Fund
Spearfish Center for the Arts	\$ 50,500	Hospitality Tax Fund
The Booth Society	\$ 33,500	Hospitality Tax Fund
BHSU - Young Center - Stadium Seats	\$ 4,240	Hospitality Tax Fund
BHSU - Black Hills Gold Swim Club	\$ 5,000	Hospitality Tax Fund
BHSU - Community Swim Club	\$ 5,000	Hospitality Tax Fund
BHSU - Student Services	\$ 1,000	Hospitality Tax Fund
Downtown Business Association	\$ 4,000	Hospitality Tax Fund
	<u>\$380,740</u>	

Items included in City Budgets:

Historic Preservation	\$ 6,000	General Fund
Special Olympics	\$ 1,000	General Fund
Recreation Grants	\$ 1,500	General Fund
Parents Who Care	\$ 500	General Fund
4th of July Parade Bands	\$ 500	General Fund
Community Band	\$ 300	General Fund
	<u>\$ 9,800</u>	

Total community grants budgeted for 2012 is \$572,260.

Maintain the current level of service

The City of Spearfish is committed to maintain the current level of service for its core services. The City Council believes that the citizens of Spearfish deserve quality services for an affordable cost. With this goal in mind the 2012 budget was prepared without cutting any service levels. From 2011 to 2012 the budgeted expenditures have decreased by \$294,234. To meet the lower budget levels all departments will be conducting internal audits. Through these audits, the departments will provide a thorough analysis of where workforce time and operational funds are dedicated. The goal of the audits will be to inform and assist the Mayor and City Council in adjusting programs or services to better meet the needs of the community.

Create an understandable plan

This budget document will accompany the 2012 Appropriations Ordinance and the 2012 Budget Recap to help all citizens of Spearfish and other readers understand the budget for the upcoming year. In addition to the budget, several other reports are prepared at different times of the year to assist in understanding the operations of the City. Monthly a Treasurer's Report is prepared that shows the cash balances for each fund, in which financial institutions the monies are held and a report on the revenue and expenditures for the current period, year-to-date amounts and comparisons to the budget for each item. Also, in February each department prepares an Annual Department Report. This report highlights each department's efforts from the preceding year including some specific goals for the upcoming year. Finally, the Audited Financial Statements are prepared and audited by an independent firm to financially account and report on all activities of the city. All of these reports will help the reader to evaluate the City's progress and maintain transparency in the operations of the city.

2012 Budget Recap

The Budget Recap is broken down by individual fund and lists the 2008, 2009 and 2010 actual results with the 2011 and 2012 budgets. A percent change column is also listed to highlight the changes from 2011 to 2012 budgets.

General Fund

The General Fund is the chief operating fund of the City. Revenues are listed by major category and expenditures are listed by department.

GENERAL FUND:			2008	2009	2010	2011	2012	PERCENT
			ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE
REVENUES-								
		PROPERTY TAXES	1,534,348	1,661,113	1,670,779	1,731,880	1,825,300	5.39%
		SALES TAX	3,002,586	2,683,853	2,989,522	2,900,000	3,035,000	4.66%
		OTHER TAXES	53,221	63,849	72,655	59,445	65,500	10.19%
		LICENSES & PERMITS	275,565	371,521	268,905	258,750	273,100	5.55%
		INTERGOVERNMENTAL REVENUE	653,741	645,765	662,828	664,421	672,921	1.28%
		CHARGES FOR GOOD AND SERVICES	219,392	731,423	796,650	727,170	704,910	-3.06%
		FINES AND FORFEITS	6,408	27,799	8,480	7,066	8,500	20.29%
		MISCELLANEOUS REVENUE	244,060	163,037	187,808	227,920	244,390	7.23%
		OTHER SOURCES	152,463	3,000	632,792	292,766	425,000	45.17%
		USE OF CASH ON HAND	-	564,358	48,315	615,495	205,423	-66.62%
		TOTAL REVENUE	6,141,784	6,915,718	7,338,734	7,484,913	7,460,044	5.61%
EXPENDITURES-								
		MAYOR/COUNCIL						
		PERSONNEL	85,756	91,896	90,342	90,625	63,824	-29.57%
		CURRENT EXPENDITURES	59,036	61,556	68,252	69,050	69,308	0.37%
		TOTAL MAYOR/COUNCIL	144,792	153,452	158,594	159,675	133,132	-16.62%
		CONTINGENCY						
		CONTINGENCY	-	-	-	75,000	65,200	-13.07%
		WEATHER CONTINGENCY	-	-	-	75,000	75,000	0.00%
		TOTAL CONTINGENCY	-	-	-	150,000	140,200	-6.53%
		CITY ADMINISTRATOR						
		PERSONNEL	29,061	145,751	111,159	123,366	115,626	-6.27%
		CURRENT EXPENDITURES	5,723	11,565	26,965	9,520	11,927	25.28%
		TOTAL CITY ADMINISTRATOR	34,784	157,316	138,124	132,886	127,553	-4.01%
		FINANCE						
		PERSONNEL	175,231	118,173	208,180	137,498	141,907	3.21%
		CURRENT EXPENDITURES	56,109	91,051	50,172	74,772	68,418	-8.50%
		TOTAL FINANCE	231,340	209,224	258,352	212,270	210,325	-0.92%
		HUMAN RESOURCES						
		PERSONNEL	61,963	65,412	68,412	52,671	52,148	-0.99%
		CURRENT EXPENDITURES	15,563	13,156	25,834	19,758	19,754	-0.02%
		CAPITAL OUTLAY	-	-	-	200	-	-100.00%
		TOTAL HUMAN RESOURCES	77,526	78,568	94,246	72,629	71,902	-1.00%

GENERAL FUND (continued):				2008	2009	2010	2011	2012	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE
	GOVERNMENT BUILDINGS								
		PERSONNEL		130,956	139,183	150,382	129,729	133,176	2.66%
		CURRENT EXPENDITURES		212,326	238,591	241,615	285,266	267,374	-6.27%
		DEBT SERVICE		803	803	803	803	803	0.00%
		TOTAL GOVERNMENT BUILDINGS		367,518	407,002	392,800	415,798	401,353	-3.47%
	INFORMATION SYSTEMS								
		CURRENT EXPENDITURES		40,976	53,114	105,642	92,042	91,261	-0.85%
		TOTAL INFORMATION SYSTEMS		40,976	53,114	105,642	92,042	91,261	-0.85%
	PUBLIC WORKS ADMINISTRATION								
		PERSONNEL		275,654	288,127	412,084	262,979	253,300	-3.68%
		CURRENT EXPENDITURES		32,693	40,699	36,411	44,796	48,815	8.97%
		TOTAL PUBLIC WORKS ADMIN		308,347	328,826	448,495	307,775	302,115	-1.84%
	POLICE								
		PERSONNEL		1,184,154	1,275,601	1,376,617	1,409,015	1,457,269	3.42%
		CURRENT EXPENDITURES		180,259	151,988	194,099	175,900	157,033	-10.73%
		CAPITAL OUTLAY		33,236	13,102	-	-	-	0.00%
		OTHERS		79	48	-	-	-	0.00%
		TOTAL POLICE		1,397,728	1,440,739	1,570,716	1,584,915	1,614,302	1.85%
	POLICE COMMUNICATIONS								
		PERSONNEL		290,184	301,386	305,886	316,835	333,582	5.29%
		CURRENT EXPENDITURES		23,403	22,741	21,299	36,900	26,189	-29.03%
		TOTAL POLICE COMMUNICATIONS		313,587	324,127	327,185	353,735	359,771	1.71%
	FIRE DEPARTMENT								
		PERSONNEL		16,561	16,599	15,858	25,375	22,551	-11.13%
		CURRENT EXPENDITURES		136,686	115,339	126,433	134,002	121,747	-9.15%
		CAPITAL OUTLAY		6	1,461	2,939	4,600	4,600	0.00%
		OTHERS		19,950	18,900	19,950	20,500	20,500	0.00%
		TOTAL FIRE DEPARTMENT		173,207	152,299	165,180	184,477	169,398	-8.17%
	BUILDING INSPECTION								
		PERSONNEL		125,184	129,978	142,884	141,170	145,932	3.37%
		CURRENT EXPENDITURES		5,386	5,944	3,678	7,448	6,014	-19.25%
		TOTAL BUILDING INSPECTION		130,570	135,922	146,562	148,618	151,946	2.24%
	STREETS								
		PERSONNEL		195,075	203,032	218,764	211,021	185,164	-12.25%
		CURRENT EXPENDITURES		341,089	384,303	325,805	372,243	349,090	-6.22%
		TOTAL STREETS		536,164	598,812	544,569	583,264	534,254	-8.40%
	SNOW REMOVAL								
		PERSONNEL		91,997	100,027	84,504	106,200	143,092	34.74%
		CURRENT EXPENDITURES		172,125	191,028	150,054	143,209	183,196	27.92%
		TOTAL SNOW REMOVAL		264,122	317,455	234,558	249,409	326,288	30.82%
	STORM WATER								
		PERSONNEL		-	5,601	6,281	7,968	8,029	0.76%
		CURRENT EXPENDITURES		-	5,100	1,068	8,500	6,500	-23.53%
		TOTAL STORM WATER		-	10,701	7,349	16,468	14,529	-11.78%

GENERAL FUND (continued):		2008	2009	2010	2011	2012	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE
	CEMETERY						
	PERSONNEL	57,282	69,475	77,862	76,853	79,633	3.62%
	CURRENT EXPENDITURES	24,344	35,979	33,789	32,476	23,063	-28.98%
	TOTAL CEMETERY	81,626	105,454	111,651	109,329	102,696	-6.07%
	ANIMAL CONTROL						
	PERSONNEL	23,177	29,744	38,717	39,820	42,479	6.68%
	CURRENT EXPENDITURES	31,591	28,709	5,402	7,350	7,331	-0.26%
	TOTAL ANIMAL CONTROL	54,768	58,453	44,119	47,170	49,810	5.60%
	RECREATION/AQUATIC CENTER						
	PERSONNEL	185,440	646,309	693,618	852,234	875,498	2.73%
	CURRENT EXPENDITURES	206,197	379,543	415,666	307,542	278,939	-9.30%
	CAPITAL OUTLAY	166	365	3,650	3,800	2,850	-25.00%
	DEBT SERVICE	4,034	-	-	-	-	0.00%
	OTHERS	4,854	39,967	42,403	40,000	44,000	10.00%
	TOTAL RECREATION/AQUATIC CENTER	400,691	1,066,184	1,155,337	1,203,576	1,201,287	-0.19%
	SPECTATOR RECREATION						
	PERSONNEL	54,022	51,826	55,993	54,942	52,164	-5.06%
	CURRENT EXPENDITURES	56,647	62,024	100,041	65,593	99,138	51.14%
	CAPITAL OUTLAY	-	8,000	-	-	-	0.00%
	TOTAL SPECTATOR RECREATION	110,669	121,850	156,034	120,535	151,302	25.53%
	HISTORIC PRESERVATION/COMMUNITY SUPPORT						
	HISTORIC PRESERVATION EXPENDITURE	1,139	3,745	4,656	4,300	8,000	86.05%
	COMMUNITY GRANTS/SUPPORT	111,800	120,300	180,800	181,300	158,800	-12.41%
	TOTAL HIST PRES/COMM SUBSIDIES	112,939	124,045	185,456	185,600	166,800	-10.13%
	PARKS						
	PERSONNEL	163,703	185,943	206,403	193,802	185,402	-4.33%
	CURRENT EXPENDITURES	135,404	97,180	121,532	111,637	122,059	9.34%
	CAPITAL OUTLAY	38,140	24,814	-	-	-	0.00%
	OTHERS	535	618	638	550	550	0.00%
	TOTAL PARKS	337,782	308,555	328,573	305,989	308,011	0.66%
	LIBRARY						
	PERSONNEL	203,609	210,261	233,784	256,043	271,017	5.85%
	CURRENT EXPENDITURES	41,582	33,608	38,980	45,400	43,363	-4.49%
	CAPITAL OUTLAY	39,903	45,514	40,777	40,000	40,000	0.00%
	TOTAL LIBRARY	285,094	289,383	313,541	341,443	354,380	3.79%
	ECONOMIC DEVELOPMENT						
	CURRENT EXPENDITURES	-	-	-	-	6,000	100.00%
	TOTAL ECONOMIC DEVELOPMENT	-	-	-	-	6,000	100.00%
	PLANNING & ZONING						
	PERSONNEL	110,551	115,907	111,225	121,457	124,865	2.81%
	CURRENT EXPENDITURES	16,522	11,019	8,200	10,155	9,782	-3.67%
	OTHERS	323	309	260	350	350	0.00%
	TOTAL PLANNING & ZONING	127,396	127,235	119,685	131,962	134,997	2.30%

GENERAL FUND (continued):				2008	2009	2010	2011	2012	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE
MOTOR POOL									
		PERSONNEL		119,168	137,583	155,744	129,962	121,667	-6.38%
		CURRENT EXPENDITURES		206,431	209,419	176,222	220,386	189,767	-13.89%
		CAPITAL OUTLAY		34,565	-	-	-	-	0.00%
		TOTAL MOTOR POOL		360,164	347,002	331,966	350,348	311,434	-11.11%
		TRANSFER TO HISTORICAL FUND		-	-	-	25,000	25,000	0.00%
		TOTAL GENERAL FUND EXPENDITURES		5,891,790	6,915,718	7,338,734	7,484,913	7,460,044	-0.33%
		GAIN (LOSS) IN GENERAL FUND		249,994	-	-	-	(0)	

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City has twelve special revenue funds. Specific descriptions of each fund can be found in the “Definition of City Funds” document located on the City website (www.cityofspearfish.com) on the Finance Department page. Each special revenue fund budget is listed below:

2ND PENNY SALES TAX FUND				2008	2009	2010	2011	2012	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	CHANGE
REVENUES-									
		TAXES		3,002,586	2,683,852	2,989,522	2,900,000	3,035,000	4.66%
		INTERGOVERNMENTAL REVENUE		10,000	-	4,934	-	-	0.00%
		MISCELLANEOUS REVENUE		113,251	677,969	49,406	42,989	70,000	62.83%
		USE OF CASH ON HAND		-	83,520	-	141,826	224,369	58.20%
		TOTAL REVENUE		3,125,837	3,445,341	3,043,862	3,084,815	3,329,369	7.93%
EXPENDITURES-									
		CAPITAL ASSETS		592,387	1,204,305	966,535	1,154,200	1,877,450	62.66%
		DEBT SERVICE		844,663	589,865	884,791	887,615	664,919	-25.09%
		TRANSFERS OUT		800,000	1,651,171	540,000	1,043,000	787,000	-24.54%
		TOTAL EXPENDITURES		2,237,050	3,445,341	2,391,326	3,084,815	3,329,369	7.93%
		GAIN (LOSS) IN FUND		888,787	-	652,536	-	-	

HOSPITALITY TAX FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	TAXES	502,345	471,288	483,116	432,600	454,230	5.00%
	MISCELLANEOUS REVENUE	20,737	11,791	4,944	13,697	10,000	-26.99%
	TRANSFERS IN	-	-	-	-	19,000	100.00%
	USE OF CASH ON HAND	49,751	-	-	151,043	130,560	-13.56%
	TOTAL REVENUE	572,833	483,079	488,060	597,340	613,790	2.75%
	EXPENDITURES-						
	ADVERTISING	200,658	7,000	-	-	-	0.00%
	RECREATION	213,175	106,035	-	130,600	233,050	78.45%
	CULTURE PROGRAMS	126,000	155,500	-	-	-	0.00%
	ECONOMIC DEVELOPMENT	33,000	34,000	-	-	-	0.00%
	PROMOTING THE CITY	-	160,000	-	70,000	-	-100.00%
	TRANSFERS OUT	-	-	453,740	396,740	380,740	-4.03%
	TOTAL EXPENDITURES	572,833	462,535	453,740	597,340	613,790	2.75%
	GAIN (LOSS) IN FUND	-	20,544	34,320	-	-	
LIBRARY GIFT FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	FINES & FORFEITS	16,037	16,061	16,293	18,000	18,500	2.78%
	MISCELLANEOUS REVENUE	27,754	7,275	14,684	6,445	6,500	0.85%
	TOTAL REVENUE	43,791	23,336	30,977	24,445	25,000	2.27%
	EXPENDITURES-						
	LIBRARY	25,635	15,512	16,090	20,000	15,000	-25.00%
	CAPITAL OUTLAY	-	1,993	3,813	4,000	10,000	150.00%
	TOTAL EXPENDITURES	25,635	17,505	19,903	24,000	25,000	4.17%
	REVENUE OVER (UNDER) EXPENDITURES	18,156	5,831	11,074	445	-	
CONVENTION CENTER BID DISTRICT				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	MISCELLANEOUS REVENUE	198,045	191,341	185,962	182,700	190,010	4.00%
	USE OF CASH ON HAND	24,348	45,744	16,538	19,800	-	-100.00%
	TOTAL REVENUE	222,393	237,085	202,500	202,500	190,010	-6.17%
	EXPENDITURES-						
	CONVENTION CENTER BID	222,393	237,085	202,500	202,500	190,000	-6.17%
	TOTAL EXPENDITURES	222,393	237,085	202,500	202,500	190,000	-6.17%
	REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-	10	

911 EMERGENCY FUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		TAXES		107,345	99,598	106,349	100,499	105,000	4.48%
		MISCELLANEOUS REVENUE		8,647	2,102	399	4,186	4,500	7.50%
		USE OF CASH ON HAND		-	170,565	-	7,815	-	-100.00%
		TOTAL REVENUE		115,992	272,265	106,748	112,500	109,500	-2.67%
EXPENDITURES-									
		POLICE COMMUNICATIONS		105,066	272,265	12,587	112,500	69,000	-38.67%
		TOTAL EXPENDITURES		105,066	272,265	12,587	112,500	69,000	-38.67%
		REVENUE OVER (UNDER) EXPENDITURES		10,926	-	94,161	-	40,500	100.00%
SPECIAL ASSESSMENT REVOLVING FUND									
				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		317,003	43,987	46,068	43,175	41,000	-5.04%
		USE OF CASH ON HAND		95,100	-	-	-	79,000	100.00%
		TOTAL REVENUE		412,103	43,987	46,068	43,175	120,000	177.94%
EXPENDITURES-									
		SPECIAL ASSESSMENT REVOLVING		412,103	-	-	20,000	120,000	500.00%
		TOTAL EXPENDITURES		412,103	-	-	20,000	120,000	500.00%
		REVENUE OVER (UNDER) EXPENDITURES		-	43,987	46,068	23,175	-	
SPEARFISH ECONOMIC REVOLVING FUND									
				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		CHARGES FOR GOOD & SERVICES		-	25,000	-	-	-	0.00%
		MISCELLANEOUS REVENUE		39,355	37,630	26,120	30,560	32,800	7.33%
		TOTAL REVENUE		39,355	37,630	26,120	30,560	32,800	7.33%
EXPENDITURES-									
		SPECIAL ASSESSMENT REVOLVING		350	789	10,360	6,580	3,000	-54.41%
		TOTAL EXPENDITURES		350	789	10,360	6,580	3,000	-54.41%
		REVENUE OVER (UNDER) EXPENDITURES		39,005	36,841	15,760	23,980	29,800	
SPECIAL PARK GIFT FUND									
				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		42,217	37,975	28,637	26,200	26,500	1.15%
		USE OF CASH ON HAND		-	-	-	16,800	31,500	87.50%
		TOTAL REVENUE		42,217	37,975	28,637	43,000	58,000	34.88%
EXPENDITURES-									
		PARK		32,989	19,062	5,861	43,000	58,000	34.88%
		TOTAL EXPENDITURES		32,989	19,062	5,861	43,000	58,000	34.88%
		REVENUE OVER (UNDER) EXPENDITURES		9,228	18,913	22,776	-	-	

ART IN PUBLIC PLACES FUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		CHARGES FOR GOODS & SERVICES		7,056	6,583	6,791	6,300	6,500	3.17%
		MISCELLANEOUS REVENUE		802	778	154	470	500	6.38%
		TOTAL REVENUE		7,858	7,361	6,945	6,770	7,000	3.40%
EXPENDITURES-									
		PARK		-	-	-	-	-	0.00%
		TOTAL EXPENDITURES		-	-	-	-	-	0.00%
		REVENUE OVER (UNDER) EXPENDITURES		7,858	7,361	6,945	6,770	7,000	
MUNICIPAL HIGHWAY & BRIDGE FUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		INTERGOVERNMENTAL REVENUE		81,236	84,842	91,713	80,260	84,500	5.28%
		MISCELLANEOUS REVENUE		274,747	106,274	1,852	2,000	93,500	4575.00%
		TRANSFERS IN		350,000	1,050,000	500,000	749,000	762,000	1.74%
		USE OF CASH ON HAND		332,903	157,440	54,539	-	-	0.00%
		TOTAL REVENUE		1,038,886	1,398,556	648,104	831,260	940,000	13.08%
EXPENDITURES-									
		STREETS AND ROADS		1,038,886	1,398,556	648,104	824,000	940,000	14.08%
		TOTAL EXPENDITURES		1,038,886	1,398,556	648,104	824,000	940,000	14.08%
		REVENUE OVER (UNDER) EXPENDITURES		-	-	-	7,260	-	
GOLF COURSE CAPITAL FUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		-	-	7,183	10,000	20,550	105.50%
		TOTAL REVENUE		-	-	7,183	10,000	20,550	105.50%
EXPENDITURES-									
		SPECTATOR RECREATION		-	-	3,427	5,000	-	-100.00%
		TOTAL EXPENDITURES		-	-	3,427	5,000	-	-100.00%
		REVENUE OVER (UNDER) EXPENDITURES		-	-	3,756	5,000	20,550	
HISTORICAL PROCUREMENT & PROJECT FUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		-	-	-	25,000	25,000	0.00%
		TOTAL REVENUE		-	-	-	25,000	25,000	0.00%
EXPENDITURES-									
		HISTORIC PRESERVATION		-	-	-	21,250	20,000	-5.88%
		TOTAL EXPENDITURES		-	-	-	21,250	20,000	-5.88%
		REVENUE OVER (UNDER) EXPENDITURES		-	-	-	3,750	5,000	

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City has three debt service funds that account for debt of the Tax Incremental Financing Districts.

TID#1-ELKHORN DEBT SERVICE				2012		
	2008	2009	2010	2011	PROPOSED	PERCENT
REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
TAXES	77,657	150,350	87,961	97,500	99,900	2.46%
MISCELLANEOUS REVENUE	541	191	205	200	100	-50.00%
TOTAL REVENUE	78,198	150,541	88,166	97,700	100,000	2.35%
EXPENDITURES-						
DEBT SERVICE	155,659	150,350	87,961	97,700	100,000	2.35%
TOTAL EXPENDITURES	155,659	150,350	87,961	97,700	100,000	2.35%
REVENUE OVER (UNDER) EXPENDITURES	(77,461)	191	205	-	-	
TID#2-INDUSTRIAL PARK DEBT SERVICE						
	2008	2009	2010	2011	PROPOSED	PERCENT
REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
TAXES	-	179,489	347,870	465,000	375,000	-19.35%
MISCELLANEOUS REVENUE	-	5,682	203,288	4,000	1,100	-72.50%
TRANSFERS IN	-	134,598	-	-	-	0.00%
TOTAL REVENUE	-	319,769	551,158	469,000	376,100	-19.81%
EXPENDITURES-						
DEBT SERVICE	-	300,256	323,970	469,000	376,100	-19.81%
TOTAL EXPENDITURES	-	300,256	323,970	469,000	376,100	-19.81%
REVENUE OVER (UNDER) EXPENDITURES	-	19,513	227,188	-	-	
TID#3-MCGUIGAN DEBT SERVICE						
	2008	2009	2010	2011	PROPOSED	PERCENT
REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
TAXES	-	-	-	-	2,500	100.00%
MISCELLANEOUS REVENUE	-	10,010	14,922	15,000	10,000	-33.33%
TOTAL REVENUE	-	10,010	14,922	15,000	12,500	-16.67%
EXPENDITURES-						
DEBT SERVICE	-	-	-	-	2,500	100.00%
TOTAL EXPENDITURES	-	-	-	-	2,500	100.00%
REVENUE OVER (UNDER) EXPENDITURES	-	10,010	14,922	15,000	10,000	

Permanent Funds

Permanent Funds account for resources that are legally restricted to the extent that only earning, and not principal, may be used for purposes that support the City's programs. The only permanent fund the City maintains is the Cemetery Perpetual Care Fund.

PERPETUAL CARE FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	MISCELLANEOUS REVENUE	10,085	8,600	10,810	7,500	8,000	6.67%
	TOTAL REVENUE	10,085	8,600	10,810	7,500	8,000	6.67%
	EXPENDITURES-						
	CEMETERY EXPANSION	-	-	-	-	-	0.00%
	TOTAL EXPENDITURES	-	-	-	-	-	0.00%
	REVENUE OVER (UNDER) EXPENDITURES	10,085	8,600	10,810	7,500	8,000	

Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities. The City maintains two capital project funds but as you can see below, there are no budgeted expenditures for these funds in 2012.

RECREATION PATH CAPITAL PROJECT FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	INTERGOVERNMENTAL REVENUE	261,285	-	-	-	-	0.00%
	MISCELLANEOUS REVENUE	1,869	358	-	-	-	0.00%
	TRANSFERS IN	100,000	-	40,000	294,000	-	-100.00%
	USE OF CASH ON HAND	45,086	-	-	6,000	-	-100.00%
	TOTAL REVENUE	408,240	358	40,000	300,000	-	-100.00%
	EXPENDITURES-						
	RECREATION PATHS	408,240	-	40,000	300,000	-	-100.00%
	TOTAL EXPENDITURES	408,240	-	40,000	300,000	-	-100.00%
	REVENUE OVER (UNDER) EXPENDITURES	-	358	-	-	-	

TIF#2 INDUSTRIAL PARK CAPITAL PROJECT FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	MISCELLANEOUS REVENUE	3,149	7,991	4,280	5,000	100	-98.00%
	TRANSFERS IN	-	2,320,222	-	-	-	0.00%
	USE OF CASH ON HAND	67,439		1,565,902		-	
	TOTAL REVENUE	70,588	2,328,213	1,570,182	5,000	100	-98.00%
	EXPENDITURES-						
	STREETS	70,588	621,448	592,077	-	-	0.00%
	STORM WATER	-	241,518	2,000	-	-	0.00%
	SEWER	-	35,800	102,128	-	-	0.00%
	WATER	-	356,022	813,790	-	-	0.00%
	ECONOMIC DEVELOPMENT	-	5,427	60,187	-	-	0.00%
	TRANSERS OUT	-	134,598	-	-	-	0.00%
	TOTAL EXPENDITURES	70,588	1,394,813	1,570,182	-	-	0.00%
	REVENUE OVER (UNDER) EXPENDITURES	-	933,400	-	5,000	100	

Enterprise Funds

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the Common Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City maintains six enterprise funds as listed below.

WATER FUND				2012			
		2008	2009	2010	2011	PROPOSED	PERCENT
	REVENUES-	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
	MISCELLANEOUS REVENUE	107,790	56,031	24,793	52,200	53,350	2.20%
	ENTERPRISE OPERATING REVENUE	1,379,978	1,496,152	1,563,258	1,212,300	1,270,550	4.80%
	OTHER SOURCES	681,555	700,022	1,106,425	-	-	0.00%
	USE OF CASH ON HAND	-	-	-	530,558	-	0.00%
	TOTAL REVENUE	2,169,323	2,252,205	2,694,476	1,795,058	1,323,900	-26.25%
	EXPENDITURES-						
	PERSONNEL	277,710	267,208	228,449	290,878	380,080	30.67%
	CURRENT EXPENDITURES	365,137	409,418	394,401	716,460	612,152	-14.56%
	CAPITAL OUTLAY	12,083	5,098	1,338	697,000	70,000	-89.96%
	OTHERS	263,696	290,291	525,286	90,720	185,000	103.92%
	TOTAL EXPENDITURES	918,626	972,015	1,149,474	1,795,058	1,247,232	-30.52%
	REVENUE OVER (UNDER) EXPENDITURES	1,250,697	1,280,190	1,545,002	-	76,668	

HYDROELECTRIC PRODUCTION				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		49,125	47,544	34,622	41,800	43,000	2.87%
		ENTERPRISE OPERATING REVENUE		366,874	415,843	433,523	410,000	422,500	3.05%
		OTHER SOURCES		150,000	-	7,155	-	-	0.00%
		USE OF CASH ON HAND		-	-	-	-	12,738	100.00%
		TOTAL REVENUE		565,999	463,387	475,300	451,800	478,238	5.85%
EXPENDITURES-									
		PERSONNEL		143,135	142,701	137,118	135,768	151,210	11.37%
		CURRENT EXPENDITURES		174,739	79,826	83,846	175,033	152,028	-13.14%
		CAPITAL OUTLAY		220	-	337	85,000	130,000	52.94%
		DEBT SERVICE		3,000	-	-	-	-	0.00%
		OTHERS		5,417	8,250	42,350	32,800	45,000	37.20%
		TOTAL EXPENDITURES		326,511	230,777	263,651	428,601	478,238	11.58%
		REVENUE OVER (UNDER) EXPENDITURES		239,488	232,610	211,649	23,199	0	
SEWER									
				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		INTERGOVERNMENTAL REVENUE		34,804	42,788	1,123	-	-	0.00%
		MISCELLANEOUS REVENUE		79,089	32,775	10,849	25,000	26,000	4.00%
		ENTERPRISE OPERATING REVENUE		1,633,192	1,753,167	1,769,907	1,684,988	1,772,220	5.18%
		OTHER SOURCES		30	230,800	1,909,765	-	-	0.00%
		USE OF CASH ON HAND		1,733,328	-	-	658,459	210,806	-67.98%
		TOTAL REVENUE		3,480,443	2,059,530	3,691,644	2,368,447	2,009,026	-15.18%
EXPENDITURES-SEWER									
		PERSONNEL		202,688	224,177	157,952	262,453	324,856	23.78%
		CURRENT EXPENDITURES		134,819	114,478	101,564	186,256	163,441	-12.25%
		CAPITAL OUTLAY		-	-	9,797	485,000	21,000	-95.67%
		OTHERS		158,669	145,923	192,792	-	-	100.00%
		TOTAL SEWER EXPENDITURES		496,176	484,578	462,105	933,709	509,297	-45.45%
EXPENDITURES-WASTEWATER TREATMENT									
		PERSONNEL		329,379	353,308	253,422	375,389	419,929	11.87%
		CURRENT EXPENDITURES		305,088	389,443	444,343	511,200	556,917	8.94%
		CAPITAL OUTLAY		-	-	815	72,000	37,000	-48.61%
		DEBT SERVICE		5,951	478	392,647	385,883	385,883	0.00%
		OTHERS		225,468	213,849	433,379	-	-	0.00%
		TOTAL WASTEWATER TREATMENT		865,886	957,078	1,524,606	1,344,472	1,399,729	4.11%
		OTHERS		2,118,381	-	145,919	90,266	100,000	10.78%
		TOTAL SEWER FUND EXPENDITURES		3,480,443	1,441,656	2,132,630	2,368,447	2,009,026	-15.18%
		REVENUE OVER (UNDER) EXPENDITURES		-	617,874	1,559,014	-	(0)	

PARKING		2008	2009	2010	2011	2012	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-							
	FINES & FORFEITS	60	185	2,820	2,500	3,500	40.00%
	MISCELLANEOUS REVENUE	4,257	1,780	627	1,000	1,200	20.00%
	ENTERPRISE OPERATING REVENUE	13,620	13,112	14,114	13,600	14,100	3.68%
	USE OF CASH ON HAND	-	-	2,814	1,841	341	-81.48%
	TOTAL REVENUE	17,937	15,077	20,375	18,941	19,141	1.06%
EXPENDITURES-							
	PERSONNEL	6,860	7,331	5,612	7,091	7,296	2.89%
	CURRENT EXPENDITURES	10,349	1,141	438	675	670	-0.74%
	DEBT SERVICE	-	-	4,514	11,175	11,175	0.00%
	OTHERS	-	2,919	9,811	-	-	0.00%
	TOTAL EXPENDITURES	17,209	11,391	20,375	18,941	19,141	1.06%
	REVENUE OVER (UNDER) EXPENDITURES	728	3,686	-	-	0	
SOLID WASTE							
		2008	2009	2010	2011	2012	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-							
	CHARGES FOR GOOD & SERVICES	75,980	74,868	87,663	85,286	87,500	2.60%
	MISCELLANEOUS REVENUE	30,162	14,788	3,985	13,202	14,000	6.04%
	ENTERPRISE OPERATING REVENUE	775,973	875,021	857,048	848,219	892,035	5.17%
	USE OF CASH ON HAND	-	-	-	-	267,784	100.00%
	TOTAL REVENUE	882,115	964,677	948,696	946,707	1,261,319	33.23%
EXPENDITURES-							
	PERSONNEL	260,894	275,764	297,568	313,087	370,413	18.31%
	CURRENT EXPENDITURES	372,674	359,535	370,227	444,044	475,906	7.18%
	CAPITAL OUTLAY	-	-	141	-	300,000	100.00%
	DEBT SERVICE	-	-	-	-	-	0.00%
	OTHERS	120,083	116,455	220,133	108,348	115,000	6.14%
	TOTAL EXPENDITURES	753,651	751,754	888,069	865,479	1,261,319	45.74%
	REVENUE OVER (UNDER) EXPENDITURES	128,464	212,923	60,627	81,228	0	

CAMPGROUND				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		CHARGES FOR GOOD & SERVICES		-	75	1,220	-	500	100.00%
		MISCELLANEOUS REVENUE		19,410	12,710	10,120	15,850	17,435	10.00%
		ENTERPRISE OPERATING REVENUE		249,392	289,004	306,496	284,804	300,702	5.58%
		USE OF CASH ON HAND		-	-	287	75,656	196,920	160.28%
		TOTAL REVENUE		268,802	301,789	318,123	376,310	515,557	37.00%
EXPENDITURES-									
		PERSONNEL		48,187	56,380	46,856	101,297	133,361	31.65%
		CURRENT EXPENDITURES		107,401	69,535	169,424	89,081	171,146	92.12%
		CAPITAL OUTLAY		40	-	337	125,000	136,750	9.40%
		OTHERS		52,806	36,245	101,506	60,932	74,300	21.94%
		TOTAL EXPENDITURES		208,434	162,160	318,123	376,310	515,557	37.00%
		REVENUE OVER (UNDER) EXPENDITURES		60,368	139,629	-	-	(0)	

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department to other departments of the City. The Employee Accident and Health Insurance Fund is the City's only internal service fund.

EMPLOYEE HEALTH & ACCIDENT				2008	2009	2010	2011	2012	
				ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	PERCENT CHANGE
REVENUES-									
		MISCELLANEOUS REVENUE		4,485	2,089	669	2,000	500	-75.00%
		INTERNAL SERVICE REVENUE		442,990	512,891	528,759	530,000	576,500	8.77%
		USE OF CASH ON HAND		35,374	5,339	13,920	98,316	-	
		TOTAL REVENUE		482,849	520,319	543,348	630,316	577,000	-8.46%
EXPENDITURES-									
		EMPLOYEE INSURANCE		482,849	520,319	543,348	630,316	644,200	2.20%
		TOTAL EXPENDITURES		482,849	520,319	543,348	630,316	644,200	2.20%
		REVENUE OVER (UNDER) EXPENDITURES		-	-	-	-	(67,200)	

Specific Reports

The following are a collection of additional reports that further explain the 2012 Balanced Budget.

Capital Projects and Purchases

As a part of the budget process, the capital projects and purchases is a separated report. It begins with a five year plan of the many improvement projects and capital purchases that are proposed over that timeframe. This plan allows the City of Spearfish to plan for large dollar purchases and to maintain a balance on available revenue for those purchases. Capital projects utilize many funding sources so the budgets are listed by the individual fund.

Fund	Description	2012	2013	2014	2015	2016	2017
201	2ND PENNY SALES TAX						
	Professional Services (4220)						
	Convention Center Expansion Feasibility Study	25,000					
	Subtotal Professional Services	\$25,000	\$0	\$0	\$0	\$0	\$0
	Project Engineering (4221)						
	Digital aerial	20,000					
	Country School flood study	20,000					
	Convention Center Expansion Engineering	150,000					
	Subtotal Project Engineering	\$190,000	\$0	\$0	\$0	\$0	\$0
	Land (4310)						
	Land for ballfields/ice rink	\$300,000		\$300,000			
	Land for Convention Center Expansion	\$300,000					
	Subtotal Land	\$600,000	\$0	\$300,000	\$0	\$0	\$0
201	2ND PENNY SALES TAX						
	Buildings (4320)						
	City Hall Roof Replacement	110,000					
	City Hall window replacement	25,000	25,000				
	Canyon St. Shops siding repair/replacement	50,000					
	Canyon St. fence upgrade	20,000					
	City Hall Computer Data Center (construct)	90,000					
	Bandshell Improvements	50,000					
	Maintenance Building Addition (Cemetery)		50,000				
	Carpet Replacement			30,000			
	Pavilion Wood Floor replacement			75,000			
	Hudson Hall demo/Fire Hall expansion			1,200,000			
	Salem Park Restroom				100,000		
	Pavilion ADA ramp (north side)				20,000		
	Station 1 remodel (Fire)				650,000		
	Gym expansion (Rec Center)					1,500,000	
	Training Tower					300,000	
	Ice Rink						\$2 million in 2018
	Subtotal Buildings	\$345,000	\$75,000	\$1,305,000	\$770,000	\$1,800,000	\$0

<u>Fund</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
201	2ND PENNY SALES TAX						
	Improvements Other Than Buildings (4330)						
	State Street Playground/basketball, etc.	100,000					
	BHSU new fence at Adult SB Fields (half)	10,000					
	Brady Park Playground equipment replacement/liner	50,000					
	BHCSC Dugout Drains	10,000					
	Runnings Creek area landscape	5,000					
	Way-finding Plan and Phase I	50,000	30,000	30,000			
	City Hall parking lot improvements (design/topo)		15,000				
	Salem Park Playground		50,000				
	City Hall parking lot improvements (construct)			93,000			
	BHCSC Bleacher Canopy			180,000			
	Pave Hillsview Park Parking Lot			65,000			
	Irrigation System City Park			50,000			
	Pool Play Feature replacement (RC)			80,000			
	Road Overlays (Cemetery)			60,000			
	Entrance retaining wall (Cemetery)			50,000			
	Lookout Park irrigation			5,000			
	Ward Subdivision Park Development				350,000		
	State Street Football/Horseshoe Lights				200,000		
	Sports field development				1,000,000		
	McGuigan Park Development				350,000		
	Elgin Street Parking Lot					30,000	
	BHSU Concession/RR Renovation					75,000	
	Climbing Wall (RC)					200,000	
	Shade structure fabric replacement (RC)					50,000	
	Rose Garden Fence Improvement Project (Cemetery)					30,000	
	Light at HS Tennis Courts						75,000
	BMX Track						35,000
	Subtotal Improvements Other Than Buildings	\$225,000	\$95,000	\$613,000	\$1,900,000	\$385,000	\$110,000
201	2ND PENNY SALES TAX						
	Machinery, Equipment, & Vehicles (4340)						
	Fitness Equipment (Rec Center)	8,000					
	Grappler Attachment for Front End Loader	10,000					
	Vehicle (Police)	26,000	52,000	26,000	26,000	52,000	26,000
	72" Rotary Mower (Parks)	20,000		20,000		20,000	
	Seating Structures	7,500					
	Vehicles (Motor Pool) (SUV/car-Admin)	30,000		30,000		30,000	
	Large Truck w/ Hyd (Motor Pool)	150,000		150,000			
	City Hall boiler replacement	80,000					
	IP Based Camera System (Police)	20,000					
	GPS tracking device (Police)	7,200					
	L-3 in car camera system (Police)	6,500					
	Patrol Rifles (Police)	7,500					
	Patrol Tasers (Police)	13,500					
	Emergency Generator (Rec Center)	75,000					
	Rescue 5 Chassis (Fire)		100,000				
	Sander (Snow Removal)		15,000		15,000		
	Attachments for equipment		6,000		6,000		
	72" Mower (Spectator Rec)		25,000				
	36" Mowers (Cemetery)		6,000		6,000		6,000
	Sweeper (Motor Pool)			210,000		210,000	
	Emergency generator (City Hall Replacement)			60,000			
	72" Rotary Mower (Cemetery)			20,000			
	Pickups (Motor Pool)			35,000			
	Skidsteer (Motor Pool)			35,000			
	Wing Mower (Spectator Rec)			45,000			
	Sweeper/Vac (Parks)				20,000		
	Plow (Snow Removal)				14,000	14,000	
	Utility Tool Cat Vehicle (Motor Pool)				40,000		
	AWD Road Grader				250,000		
	Snow Blower (Snow Removal)					150,000	
	Ladder 8						520,000
	Subtotal Machinery, Equipment, & Vehicles	\$461,200	\$204,000	\$631,000	\$377,000	\$476,000	\$552,000

<u>Fund</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
201	2ND PENNY SALES TAX						
	Computer Software (4341)						
	Building Reservation Software (share cost w/ Campgrd)	\$5,250					
	Building Inspection, P&Z, Code Enforcement Software	\$26,000					
	Subtotal Computer Software	\$31,250	\$0	\$0	\$0	\$0	\$0
201	2ND PENNY SALES TAX						
	Debt Service						
	2007 Sales Tax Revenue Bond Issue (principal & interest)	664,919	666,463	667,354	667,239	666,239	669,439
	Subtotal Debt Service	\$664,919	\$666,463	\$667,354	\$667,239	\$666,239	\$669,439
201	2ND PENNY SALES TAX						
	Community Grants						
	Spearfish Ambulance Service	25,000	25,000	25,000	25,000	25,000	25,000
	Subtotal Community Grants	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Transfers Out						
	Transfer to Fund 234	762,000	2,465,000	538,000	635,000	1,605,000	405,000
	Transfer to Fund 502	-	300,000	40,000	300,000	145,000	50,000
	Subtotal Transfers Out	\$762,000	\$2,765,000	\$578,000	\$935,000	\$1,750,000	\$455,000
	TOTAL 2nd PENNY SALES TAX FUND	\$3,329,369	\$3,805,463	\$4,094,354	\$4,649,239	\$5,077,239	\$1,786,439
216	ASSESSMENT PROJECT						
	Project Engineering (4221)						
	Sidewalk Project - mailings			5,000			
	Sidewalk Project - constr adm/test				8,000		
	Subtotal Project Engineering	\$0	\$0	\$5,000	\$8,000	\$0	\$0
	Improvements Other Than Buildings (4330)						
	Sidewalk Project - Jorgensen Sub./1st Ave. (construct)	120,000					
	Sidewalk Project - construct			150,000	150,000	150,000	150,000
	Subtotal Improvements Other Than Buildings	\$120,000	\$0	\$150,000	\$150,000	\$150,000	\$150,000
	Total Assessment Fund	\$120,000	\$0	\$155,000	\$158,000	\$150,000	\$150,000
234	MUNICIPAL HIGHWAY AND BRIDGE FUND						
	Project Engineering (4221)						
	2012 City Survey Control Proj - (design/topo)	15,000					
	2012 Street Impr Proj - Jorgensen Subd. (constr adm/testing)	15,000					
	2013 Evans Lane Project (design/topo-Co. to pay City half)	185,000					
	2013 Evans Lane Project (adm/test-Co. to pay City half)		35,000				
	2014 Street Impr. Project - Hillsvie Overlay (design/topo)		30,000				
	2014 Street Impr. Project - Hillsvie Overlay (constr adm/test)			8,000			
	2015 Alcorn Rd Bridge Replacement (design/topo)			STIP			
	2015 Alcorn Rd Bridge Replacement (constr adm/test)				5,000		
	2015 Maitland Rd Proj - (design/topo)			25,000			
	2015-17 Street Impr. Project - Ramsdell Add. (design/topo)			45,000			
	2015-17 Street Impr. Project - Ramsdell Add. (constr adm/test)				5,000	5,000	5,000
	2016 Jackson Blvd. STIP Project (design/topo)			105,000			
	Subtotal Project Engineering	\$215,000	\$65,000	\$183,000	\$10,000	\$5,000	\$5,000

Fund	Description	2012	2013	2014	2015	2016	2017
	Improvements Other Than Buildings (4330)						
	2012 Street Impr Proj - Jorgensen Subd. (construct)	725,000					
	2013 Evans Lane Project (construct-Co. to pay City half)		2,400,000				
	2014 Street Impr. Project - Hillsview Overlay (construct)			355,000			
	2015 Alcorn Rd Bridge Replacement (construct)				75,000		
	2015 Maitland Rd Proj - (construct)				150,000		
	2015-17 Street Impr. Project - Ramsdell Add. (construct)				400,000	400,000	400,000
	2016 Jackson Blvd. STIP Project (construct)					1,200,000	
	Subtotal Improvements Other Than Buildings	725,000	2,400,000	355,000	625,000	1,600,000	400,000
	Total Highway & Bridge Fund	\$940,000	\$2,465,000	\$538,000	\$635,000	\$1,605,000	\$405,000
502	RECREATION PATH						
	Project Engineering (4221)						
	Recreation Path (design)			40,000		45,000	
	Subtotal Project Engineering	\$0	\$0	\$40,000	\$0	\$45,000	\$0
	Improvements Other Than Buildings (4330)						
	Evans Lane sidewalk/path		300,000				
	Recreation Path Extension				300,000		
	Lookout Mtn. Trail Head/Signage/RR					100,000	
	Sandstone Park Paths						50,000
	Total Improvements Other Than Buildings	\$0	\$300,000	\$0	\$300,000	\$100,000	\$50,000
	Total Recreation Paths	\$0	\$300,000	\$40,000	\$300,000	\$145,000	\$50,000
507	TIF #3 - MCGUIGAN ROAD DEVELOPMENT						
	McGuigan Ranch Storm Water Det. Facility (Contract by 8/2013)		250,000				
	Total TIF #3	\$0	\$250,000	\$0	\$0	\$0	\$0
602	WATER						
	Project Engineering (4221)						
	Digital aerial (share cost with Solid Waste)	35,000					
	2012 City Survey Control Proj - (design/topo)	10,000					
	2013 Evans Lane Project (design/topo)	30,000					
	2013 Evans Lane Project (adm/testing)		10,000				
	2013 West Spfh Water Storage Facility (constr adm/test)		30,000				
	2014 Street Impr. Project - Hillsview Overlay (design/topo)		4,500				
	2014 Street Impr. Project - Hillsview Overlay (adm/test)						
	2015-17 Street Impr. Project-Ramsdell Add. (design/topo)			30,000			
	2015-17 Street Impr. Project-Ramsdell Add. (constr adm/test)				5,000	5,000	5,000
	2016 Jackson Blvd. STIP Project (design/topo)			20,000			
	Subtotal Project Engineering	\$75,000	\$44,500	\$50,000	\$5,000	\$5,000	\$5,000
	Buildings (4320)						
	Siding at Green Acres Shop (\$150,000 total)	-	50,000	-	-	-	-
	Subtotal Buildings	-	50,000	-	-	-	-
	Improvements Other Than Buildings (4330)						
	Canyon water intake improvements	25,000					
	Underdrain system PRV/Booster - Elkhorn	10,000					
	Pavement south side of GA Shop (\$155,000 total)		50,000				
	2013 Evans Lane Project (construct)		305,000				
	2013 West Spfh Water Storage Facility (construct)		2,000,000				
	2014 Street Impr. Project - Hillsview Overlay (construct)			95,000			
	2015-17 Street Impr. Project-Ramsdell Add. (construct)				400,000	400,000	400,000
	2016 Jackson Blvd. STIP Project (adm/test/construct)					140,000	
	Water Reservoir Elkhorn						2,000,000
	Subtotal Improvements Other Than Buildings	35,000	2,355,000	95,000	400,000	540,000	2,400,000

<u>Fund</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	Machinery & Equipment (4340)						
	Vehicle/Lift	35,000			35,000		
	Backhoe			150,000			
	Subtotal Machinery & Equipment	35,000	-	150,000	35,000	-	-
	Total Water Fund	\$145,000	\$2,449,500	\$295,000	\$440,000	\$545,000	\$2,405,000
603	HYDRO-ELECTRIC PLANT FUND						
	Project Engineering (4221)						
	Subtotal Project Engineering	\$0	\$0	\$0	\$0	\$0	\$0
	Improvements Other Than Buildings (4330)						
	Maurice bypass valve (construct)	100,000					
	Maurice gate motors	15,000					
	Fore Bay Improvements		35,000				
	Repave driveway		10,000				
	Replace generator 2400 wiring		15,000		20,000		
	Repair needle valves		5,000	5,000			
	Sprinkler system			10,000			
	Replace wood pipe fore bay				700,000		
	Subtotal Improvements Other Than Buildings	115,000	65,000	15,000	720,000	-	-
	Machinery & Equipment (4340)						
	Vehicle/Lift			35,000			
	Subtotal Machinery & Equipment	-	-	35,000	-	-	-
	Total Hydro-Electric Plant Fund	\$115,000	\$65,000	\$50,000	\$720,000	\$0	\$0
604	WASTEWATER						
	Sewer						
	Project Engineering (4221)						
	2012 City Survey Control Proj - (design/topo)	10,000					
	2013 San. Sewer Trunkline Impr. (constr adm/test)		10,000				
	2014 Street Impr. Project-Hillsview Overlay (design/topo)		7,500				
	2014 Street Impr. Project-Hillsview Overlay (adm/test)						
	2015-17 Street Impr. Project-Ramsdell Add. (design/topo)			20,000			
	2015-17 Street Impr. Project-Ramsdell Add. (adm/test)						
	2016 Jackson Blvd. STIP Project (design/topo)			25,000			
	Subtotal Project Engineering	\$10,000	\$17,500	\$45,000	\$0	\$0	\$0
	Buildings (4320)						
	Siding at Green Acres Shop (\$150,000 total)	-	50,000	-	-	-	-
	Subtotal Buildings	-	50,000	-	-	-	-
	Improvements Other Than Buildings (4330)						
	Pave Lift Station B	6,000					
	Pavement south side of GA Shop (\$155,000 total)		50,000				
	2013 Sanitary Sewer Trunkline Impr. (construct)		300,000				
	2014 Street Impr. Project - Hillsview Overlay (construct)			156,000			
	2015-17 Street Impr. Project - Ramsdell Add. (construct)				330,000	330,000	330,000
	2016 Jackson Blvd. STIP Project (adm/test/construct)					255,000	
	Subtotal Improvements Other Than Buildings	\$0	\$350,000	\$156,000	\$330,000	\$585,000	\$330,000

<u>Fund</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	Machinery & Equipment (4340)						
	SCADA - Lift Stations	15,000		35,000			
	Vehicles/lift			35,000			
	Sewer Jet Truck			325,000			
	Subtotal Machinery & Equipment	15,000	-	395,000	-	-	-
	Subtotal - Sewer Collection	\$25,000	\$417,500	\$596,000	\$330,000	\$585,000	\$330,000
604	WASTEWATER						
	WWTF						
	Machinery & Equipment (4340)						
	Backwash pump	25,000	30,000				
	Filter inf. pump replacement	25,000					
	Dump Truck		125,000				
	Vehicle		35,000			35,000	
	Mower			25,000			
	HVAC			20,000			
	Filter Replacement					100,000	
	Subtotal Machinery & Equipment	50,000	190,000	45,000	-	135,000	-
	Debt Service (4400)						
	2008 SRF Loan Principal	214,625	221,696	228,979	236,512	244,292	252,329
	2008 SRF Loan Interest	171,258	164,197	156,904	149,371	141,590	133,553
	Subtotal Debt Service	385,883	385,893	385,883	385,883	385,882	385,882
	Subtotal - WWTF	\$435,883	\$575,893	\$430,883	\$385,883	\$520,882	\$385,882
	TOTAL WASTEWATER FUND	\$460,883	\$993,393	\$1,026,883	\$715,883	\$1,105,882	\$715,882
612	SOLID WASTE COLLECTION						
	Project Engineering (4221)						
	Digital aerial (share cost with Water)	20,000					
	GA Shop separator drains (architect/eng)			15,000			
	Subtotal Project Engineering	\$20,000	\$0	\$15,000	\$0	\$0	\$0
	Buildings (4320)						
	Siding at Green Acres Shop (\$150,000 total)		50,000				
	GA Shop separator drains				125,000		
	Subtotal Buildings	-	50,000	-	125,000	-	-
	Improvements Other Than Buildings (4330)						
	Pavement south side of GA Shop (\$155,000 total)		55,000				
	Subtotal Improvements Other Than Buildings	55,000	55,000	-	-	-	-
	Machinery & Equipment (4340)						
	Collection Truck	300,000		300,000		325,000	
	Small rear loader		150,000				
	Vehicle/lift					35,000	
	Subtotal Machinery & Equipment	300,000	150,000	300,000	-	360,000	-
	TOTAL SOLID WASTE COLLECTION FUND	\$375,000	\$255,000	\$315,000	\$125,000	\$360,000	\$0

<u>Fund</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
615	CAMPGROUND						
	Buildings (4320)						
	Refurbish RR/Shower facility	75,000					
	Covered picnic tables in primitive area on pads		30,000		20,000		
	Snapper's Club kitchen and restroom upgrades				150,000		
	Subtotal Buildings	75,000	30,000	-	170,000	-	-
	Improvements Other Than Buildings (4330)						
	Yard Light Upgrades	50,000					
	Water intake gate work	10,000					
	Pave Camping Pads		25,000		25,000	25,000	
	Electric only sites		50,000				
	Resurface roads			50,000			
	Subtotal Improvements Other Than Buildings	60,000	75,000	50,000	25,000	25,000	-
	Machinery & Equipment (4340)						
	Mower - 72" Rotary		20,000				
	Subtotal Machinery & Equipment	-	20,000	-	-	-	-
	TOTAL CAMPGROUND	\$135,000	\$125,000	\$50,000	\$195,000	\$25,000	\$0

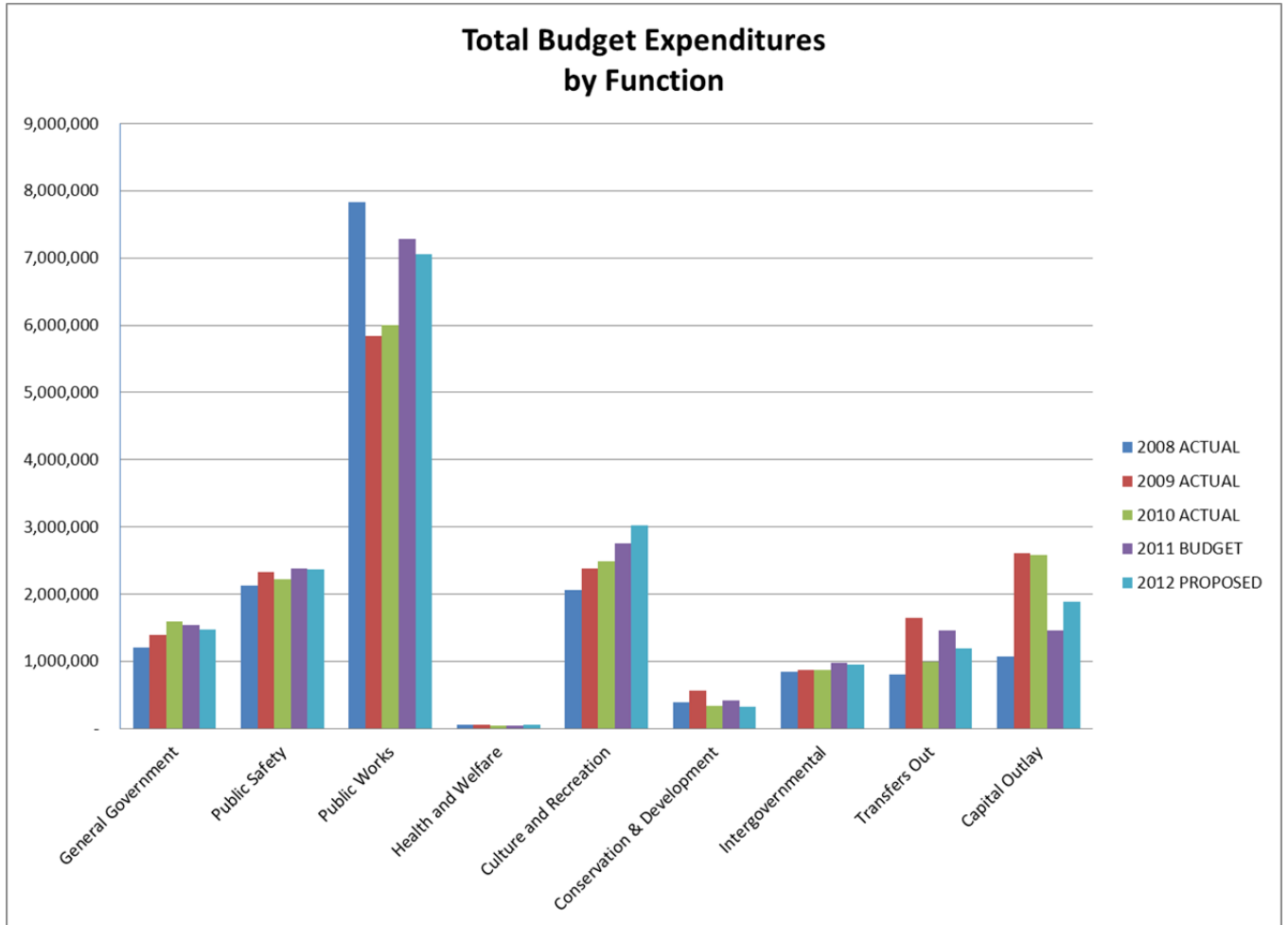
Capital Projects Gantt Chart

The following chart is provided to show when specific capital projects and purchases will be purchased or further discussed throughout 2012.

City of Spearfish Capital Purchase and Project Plan													Not Bid		Bid	
FUND	DEPT	DESCRIPTION	2012 EXPENSE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
201		2ND PENNY SALES TAX	\$1,877,450													
		Convention Center Expansion Feasibility Study	\$25,000													
		Convention Center Expansion Engineering	\$150,000													
		Land for Convention Center Expansion	\$300,000													
		Digital aerial (share costs with Water & Solid Waste)	\$20,000													
		Country School flood study	\$20,000													
		Land for ballfields/ice rink	\$300,000													
		City Hall Roof Replacement	\$110,000													
		City Hall window replacement	\$25,000													
		Canyon St. Shops siding repair/replacement	\$50,000													
		Canyon St. fence upgrade	\$20,000													
		City Hall Computer Data Center (construct)	\$90,000													
		Bandshell Improvements	\$50,000													
		State Street Playground/basketball, etc.	\$100,000													
		BHSU new fence at Adult SB Fields (half)	\$10,000													
		Brady Park Playground equipment replacement/liner	\$50,000													
		BHCSC Dugout Drains	\$10,000													
		Runnings Creek area landscape	\$5,000													
		Way-finding Plan and Phase I	\$50,000													
		Fitness Equipment (Rec Center)	\$8,000													
		Grappler Attachment for Front End Loader	\$10,000													
		72" Rotary Mower (Parks)	\$20,000													
		Seating Structures	\$7,500													
		Vehicles (Motor Pool) (SUV/car-Admin)	\$30,000													
		Large Truck w/ Hyd (Motor Pool)	\$150,000													
		City Hall boiler replacement	\$80,000													
		Vehicle (Police)	\$26,000													
		IP Based Camera System (Police)	\$20,000													
		GPS tracking device (Police)	\$7,200													
		L-3 in car camera system (Police)	\$6,500													
		Patrol Rifles (Police)	\$7,500													
		Patrol Tasers (Police)	\$13,500													
		Emergency Generator (Rec Center)	\$75,000													
		Building Reservation Software (share cost w/ Campgrd)	\$5,250													
		Building Inspection, P&Z, Code Enforcement Software	\$26,000													
216		ASSESSMENT PROJECT	\$120,000													
		Sidewalk Project - Jorgensen Sub./1st Ave. (construct)	\$120,000													
234		HIGHWAY & BRIDGE FUND	\$940,000													
		2012 City Survey Control Proj - (design/topo)	\$15,000													
		2012 Street Impr Proj - Jorgensen Subd. (constr adm/testing)	\$15,000													
		2012 Street Impr Proj - Jorgensen Subd. (construct)	\$725,000													
		2013 Evans Lane Project (design/topo-Co. to pay City half)	\$185,000													
602		WATER	\$145,000													
		Digital aerial (share cost with Solid Waste)	\$35,000													
		2012 City Survey Control Proj - (design/topo)	\$10,000													
		2013 Evans Lane Project (design/topo)	\$30,000													
		Canyon water intake improvements	\$25,000													
		Underdrain system PRV/Booster - Elkhorn	\$10,000													
		Vehicle/Lift	\$35,000													
603		HYDRO-ELECTRIC PLANT FUND	\$115,000													
		Maurice bypass valve (construct)	\$100,000													
		Maurice gate motors	\$15,000													
604		SEWER	\$31,000													
		2012 City Survey Control Proj - (design/topo)	\$10,000													
		Pave Lift Station B	\$6,000													
		SCADA - Lift Stations	\$15,000													
		WWTF	\$50,000													
		Backwash pump	\$25,000													
		Filter inf. pump replacement	\$25,000													
612		SOLID WASTE COLLECTION	\$320,000													
		Digital aerial (share cost with Water)	\$20,000													
		Collection Truck	\$300,000													
615		CAMPGROUND	\$135,000													
		Refurbish RR/Shower facility	\$75,000													
		Yard Light Upgrades	\$50,000													
		Water intake gate work	\$10,000													
			\$3,733,450	Total Purchases and Project Costs												

Historical Expenditures

On page 5 of this report a graph is presented to show the expenditure functions of the City for 2012. To better understand these budgeted expenditure functions, a historical graph of the total budget expenditure by function is provided below. The graph shows how the city allocates the limited resources for each budget year for each function.



With reviewing the graph, a steady increase in the Culture and Recreation function is shown. This increase is due the expanding operations of the Spearfish Recreation and Aquatics Center, which opened in October 2008.

Wage and Benefit Plan

With every budget year the Common Council has the task of determining a wage and/or benefit change for all city staff. To assist in this decision, in 2012 the Council was presented with three options. Each plan provided for the adoption of a new wage/step scale that was a result of a salary study performed by Condrey and Associates, Inc. The proposed options are summarized below:

Salary Worksheet for 2012 Budget									
Department	Option 1			Option 2			Option 3		
	Condrey 2012 Grade/Step (2012 grade with 2.1% CP/merit step increase from 2011 step) *those with new grade are held at same step			Condrey 2012 Grade/Step (2012 grade/merit step increase from 2011 step) **those with new grade are held to +/- 5%			Condrey 2012 Grade/Step (2012 grade/merit increase)		
	Proposed Rate	% Increase	Dollar Increase	Proposed Rate	% Increase	Dollar Increase	Proposed Rate	% Increase	Dollar Increase
TOTAL GENERAL FUND	\$64,659.35	7.73%	\$281,471.58	\$63,293.44	5.45%	\$170,018.56	\$61,761.57	2.90%	\$125,484.67
TOTAL WATER FUND	\$6,303.39	7.73%	\$23,116.45	\$6,167.12	5.40%	\$15,271.24	\$6,024.73	2.97%	\$10,267.87
TOTAL HYDRO ELECTRIC PLANT FUND	\$5,804.68	7.66%	\$8,377.91	\$5,683.94	5.42%	\$5,501.94	\$5,546.13	2.86%	\$3,743.65
TOTAL SEWER FUND	\$12,477.92	7.72%	\$45,857.60	\$12,208.89	5.39%	\$29,750.58	\$11,923.83	2.93%	\$17,281.24
Parking	\$13.32	7.68%	\$494.00	\$13.04	5.42%	\$348.40	\$12.72	2.83%	\$182.00
TOTAL SOLID WASTE FUND	\$ 6,196.57	7.70%	\$19,642.99	\$ 6,063.94	5.39%	\$13,286.80	\$ 5,922.11	2.93%	\$7,992.47
TOTAL CAMPGROUND FUND	\$5,896.05	7.72%	\$5,410.91	\$5,769.57	5.41%	\$3,362.04	\$5,633.00	2.91%	\$2,334.65
TOTAL ENTERPRISE FUNDS	\$36,691.93	7.71%	\$102,899.86	\$35,906.50	5.40%	\$67,521.00	\$35,062.52	2.92%	\$41,801.88
TOTAL CITY	\$101,351.28	7.72%	\$384,371.44	\$99,199.94	5.43%	\$237,539.56	\$96,824.09	2.91%	\$167,286.55

Option 3 was selected and provides an average of 2.91% increase for regular city staff. There are variances in the average increase because of grade changes for some positions. The option does not directly provide for a cost of living adjustment (COLA) but the percent increase is higher than the State established 2.1% COLA. To reach a balanced budget several items relating to wages were reviewed or eliminated. The 2012 Budget has no longevity pay included. In prior years longevity of \$3 per full-time month of employment was paid to eligible employees. This change reduced the overall budget by approximately \$30,000. Also adopted is a freeze in seasonal wages to the 2011 rates. During 2011 and 2012 the Human Resource Office will work to a review wages from surrounding municipalities to establish a comparable rate structure for 2013. This change reduced the overall budget by approximately \$21,000.

Along with the wage increase the benefits plan included up to 11.2% increase in the employee health insurance allotment. The City is anticipating a 10-15% increase in insurance costs for employees.

2012 Appropriations Ordinance

The following pages are Ordinance 1042 – 2012 Appropriations Ordinance as adopted by the Common Council on September 19, 2011.