

BUDGET RECAP

| | 2006 ACTUAL | 2007 ACTUAL | 2008 ACTUAL | 2009 ACTUAL | 2010 BUDGET |
|---|------------------|------------------|------------------|------------------|------------------|
| General Fund Sources | | | | | |
| Net Property Taxes | 1,271,008 | 1,408,578 | 1,534,350 | 1,653,371 | 1,633,421 |
| Sales Tax | 2,830,049 | 2,852,815 | 3,002,586 | 2,941,769 | 3,000,000 |
| Other Revenues/Transfers In | 1,526,710 | 1,584,531 | 1,604,850 | 2,006,394 | 2,799,545 |
| Revenue & Other Sources | 5,627,767 | 5,845,924 | 6,141,784 | 6,601,533 | 7,432,966 |
| Use of Cash on Hand | - | - | - | - | 158,652 |
| | 5,627,767 | 5,845,924 | 6,141,784 | 6,601,533 | 7,591,618 |
| General Fund Uses | | | | | |
| General Government | | | | | |
| Mayor/Council | 85,294 | 91,529 | 94,254 | 107,497 | 168,372 |
| City Administrator | - | - | 34,784 | 155,066 | 170,598 |
| Elections | 489 | 436 | - | 4,585 | - |
| Attorney | 42,258 | 49,364 | 50,538 | 41,370 | - |
| Finance | 214,307 | 230,732 | 231,340 | 209,224 | 263,465 |
| Human Resources | 61,007 | 69,897 | 77,525 | 78,567 | 101,567 |
| Govt. Buildings | 362,085 | 505,137 | 367,516 | 407,003 | 423,992 |
| Information Systems | 35,718 | 37,837 | 40,976 | 53,114 | 120,924 |
| | 801,158 | 984,932 | 896,933 | 1,056,426 | 1,248,918 |
| Public Safety | | | | | |
| Police | 1,279,873 | 1,234,089 | 1,397,729 | 1,440,738 | 1,570,716 |
| Police Communications | 260,014 | 283,646 | 313,587 | 324,128 | 361,434 |
| Animal Control | 53,662 | 55,244 | 54,766 | 58,453 | 46,808 |
| Fire | 245,272 | 130,606 | 173,208 | 152,298 | 176,215 |
| Building Inspection | 121,922 | 126,746 | 130,570 | 135,920 | 153,787 |
| | 1,960,743 | 1,830,331 | 2,069,860 | 2,111,537 | 2,308,961 |
| Public Works | | | | | |
| Public Works Administration | 272,859 | 280,784 | 308,346 | 328,828 | 469,246 |
| Streets Maintenance | 476,543 | 481,187 | 536,164 | 598,812 | 608,063 |
| Snow Removal | 114,990 | 121,372 | 264,121 | 317,456 | 240,297 |
| Storm Water | - | - | 10,701 | 19,022 | 19,022 |
| Cemetery | 106,190 | 88,905 | 81,628 | 105,453 | 116,823 |
| | 970,582 | 972,248 | 1,200,960 | 1,369,571 | 1,453,451 |
| Culture & Recreation | | | | | |
| Social Programs | 53,950 | 60,800 | 61,100 | 68,600 | - |
| Recreation/Aquatics | 197,944 | 214,740 | 400,688 | 1,066,185 | 1,180,532 |
| Spectator Recreation | - | - | 110,669 | 121,847 | 117,467 |
| Senior Citizens & RSVP | 16,700 | 16,700 | 16,700 | 16,700 | - |
| Golf Course Management | - | - | - | 2,250 | - |
| Historic Preservation | 3,174 | 227 | 1,139 | 3,745 | - |
| Parks | 302,770 | 339,303 | 337,783 | 308,557 | 354,664 |
| Library | 249,263 | 262,170 | 285,091 | 289,383 | 319,883 |
| | 823,801 | 893,940 | 1,213,170 | 1,877,267 | 1,972,545 |
| Urban & Economic Development | | | | | |
| Economic Development | 31,000 | 32,000 | 34,000 | 35,000 | - |
| Planning & Zoning | 115,959 | 126,032 | 127,396 | 127,236 | 122,234 |
| | 146,959 | 158,032 | 161,396 | 162,236 | 122,234 |
| Intergovernmental | | | | | |
| Motor Pool Expenses | 306,355 | 334,984 | 360,163 | 347,005 | 2,045 |
| Contingency, Subsidies, Transfers Out | | | | | |
| | - | - | - | - | 483,463 |
| Total General Fund Expenditures | 5,009,598 | 5,174,467 | 5,902,482 | 6,924,042 | 7,591,618 |
| Revenue over (under) Expenditures | 618,169 | 671,457 | 239,302 | - | - |
| Special Revenue Funds - Expenditure Appropriations | | | | | |
| 201 - 2nd Penny Sales Tax | 3,289,214 | 4,738,113 | 2,237,050 | 3,445,341 | 3,288,513 |
| 202 - Hospitality Tax | 366,750 | 465,552 | 572,834 | 462,535 | 453,740 |
| 210 - Library Gift Fund | 22,827 | 34,637 | 25,635 | 17,505 | 24,500 |
| 213 - Convention Center BID | 193,424 | 208,029 | 222,393 | 237,085 | 202,500 |
| 214 - 911 Emergency | 135,110 | 43,574 | 105,066 | 272,265 | 22,000 |
| 216 - Special Assessment Revolving | 100,573 | 87,353 | 412,103 | - | 60,200 |
| 218 - Spearfish Revolving Loan Fund | 31,000 | 3,144 | 350 | 789 | 3,200 |
| 221 - Special Park Gift | 83,239 | 47,585 | 32,989 | 19,062 | 38,300 |
| 227 - Art in Public Places | 13,508 | 7,286 | - | - | 51,500 |
| 234 - Highway & Bridge | 484,187 | 475,236 | - | - | 825,000 |

Greg Sund:
 \$1,675,303 Taxes
 \$41,883 Uncollectable

BUDGET RECAP

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|-----------------------|-----------------------|-------------------------|-------------------------|------------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET |
| Debt Service Funds | | | | | |
| 301 - TIF#1 - Elkhorn Ridge Development | - | 12,138 | 155,659 | 150,350 | 150,000 |
| 302 - TIF#2 - Industrial Park | - | - | - | 300,256 | 234,000 |
| 303 - TIF#3 - McGuigan Ranch | - | - | - | 10,010 | 15,078 |
| Capital Projects Funds | | | | | |
| 501 - Water Park | 2,789 | 3,861,440 | 7,267,052 | 98,834 | - |
| 502 - Rec Paths | 475,992 | 385,760 | 408,240 | - | 40,000 |
| 505 - TIF#1 - Elkhorn Ridge | - | 1,489,551 | 3,912,601 | 1,367,148 | - |
| 506 - TIF#2 - Industrial Park | - | - | 70,588 | 1,394,815 | - |
| 507 - TIF#3 - McGuigan Ranch | - | - | - | 601,111 | - |
| Internal Service Funds | | | | | |
| 652 - Employee Health Revenue | - | 423,175 | 447,475 | 514,980 | 659,500 |
| 652 - Employee Health Expenses | - | 397,061 | 482,849 | 520,319 | 658,000 |
| | <u>-</u> | <u>26,114</u> | <u>(35,374)</u> | <u>(5,339)</u> | <u>1,500</u> |
| Enterprise Funds | | | | | |
| 602 - Water | | | | | |
| Water Revenue | 1,264,550 | 1,675,573 | 2,169,323 | 2,252,206 | 1,460,500 |
| Other Sources | - | - | - | - | - |
| Water Dist Expenses/Cap Purch. | 931,175 | 1,581,835 | 1,023,624 | 972,016 | 1,378,155 |
| Revenue over (under) Expenses | <u>333,375</u> | <u>93,738</u> | <u>1,145,699</u> | <u>1,280,190</u> | <u>82,345</u> |
| 603 - Hydroelectric Plant | | | | | |
| Hydroelectric Revenue | 290,928 | 386,529 | 415,993 | 463,387 | 420,000 |
| Other Sources | - | - | - | - | - |
| Hydroelectric Expenses/Cap Purch. | 294,361 | 356,767 | 326,511 | 230,776 | 453,660 |
| Revenue over (under) Expenses | <u>(3,433)</u> | <u>29,762</u> | <u>89,482</u> | <u>232,611</u> | <u>(33,660)</u> |
| 604 - Wastewater | | | | | |
| Wastewater Revenue | 1,479,918 | 1,687,147 | 3,802,997 | 2,077,352 | 1,674,500 |
| Other Sources/Uses | - | - | - | - | - |
| Wastewater Collection | 472,740 | 417,329 | 496,174 | 484,577 | 370,810 |
| Wastewater Treatment Facility | 753,076 | 834,192 | 2,998,134 | 957,079 | 1,260,800 |
| Revenue over (under) Expenses | <u>254,102</u> | <u>435,626</u> | <u>308,688</u> | <u>635,696</u> | <u>42,890</u> |
| 610 - Downtown BID | | | | | |
| Parking Revenue | 18,236 | 19,575 | 17,937 | 15,077 | 16,150 |
| Other Sources | - | - | - | - | 803 |
| Expenses | 18,892 | 17,158 | 17,208 | 11,391 | 24,281 |
| Revenue over (under) Expenses | <u>(656)</u> | <u>2,417</u> | <u>729</u> | <u>3,686</u> | <u>(7,328)</u> |
| 612 - Solid Waste | | | | | |
| Solid Waste Revenue | 780,704 | 805,311 | 882,115 | 964,677 | 885,950 |
| Other Sources | - | - | - | - | 12,724 |
| Solid Waste Expenses/Cap Purch. | 725,084 | 782,325 | 766,151 | 751,756 | 896,479 |
| Revenue over (under) Expenses | <u>55,620</u> | <u>22,986</u> | <u>115,964</u> | <u>212,921</u> | <u>2,195</u> |
| 615 - Campground | | | | | |
| Campground Revenue | 263,069 | 300,186 | 268,802 | 301,789 | 266,580 |
| Other Sources | - | - | - | - | 35,000 |
| Campground Expenses/Cap Purch. | 194,793 | 169,767 | 208,434 | 162,159 | 294,576 |
| Revenue over (under) Expenses | <u>68,276</u> | <u>130,419</u> | <u>60,368</u> | <u>139,630</u> | <u>7,004</u> |
| Citywide Expenditures/Expenses | 13,598,332 | 21,590,299 | 27,644,127 | 19,381,211 | 18,321,831 |