

CITY OF MONTE VISTA, COLORADO

2011 BUDGET

MAYOR

JOSE "ART" MEDINA

CITY COUNCIL

ROSE WILSON, MAYOR PRO-TEM

DEBBIE GARCIA

ANGIE BLANKINSHIP

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Section 1



CITY OF MONTE VISTA, COLORADO
2011 BUDGET

Honorable Mayor and City Council:

The administration of the City of Monte Vista respectfully submits the 2011 proposed budget for City Council consideration. The budget is basic and within the financial capacity of the City and represents the City's commitment to the needs of the community and providing quality services.

The budget communicates the City Councils goals and objectives and it also identifies the City's financial issues and proposed solutions. The following information is intended to give a general overview of the contents of the budget. Total revenues are projected at \$8,222,414 and total expenditures are projected at \$10,238,055, including inter-fund transfers.

2011 Revenue and Expenditure Projections

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

In an effort to maintain expenditures within the financial capacity of the City, department heads have taken extensive steps to maintain operating expenditures at prior year levels and also incorporate tight limits on capital expenditures.

Fund balance in the amount of \$1,785,350 will be used on capital projects and equipment within the following funds; City Service Utility Fund \$298,350 for acquisition of a chlorination system, and Capital Project Fund \$1,487,000 for street paving. The Capital Improvement Fund will provide \$201,830 in fund balance to be applied towards grant matching funds for the Governor's Main Street Initiative program.

	Revenue	Expenditure	Use of Fund Balance
General Fund	\$2,481,714	\$2,481,714	\$0
Conservation Trust Fund	\$36,671	\$40,000	\$3,329
Urban Renewal Authority	\$2,000	\$3,300	\$1,300
Grant Funds	\$2,199,199	\$2,199,199	\$0
Recreation Fund	\$368,927	\$368,927	\$0
City Service Utility Fund	\$2,272,562	\$2,569,890	\$297,328
Capital Improvement Fund	\$566,541	\$793,225	\$226,684
Debt Service Fund	\$281,800	\$281,800	\$0
Capital Project Fund	\$13,000	\$1,500,000	\$1,487,000
Total Budget - All Funds	\$8,222,414	\$10,238,055	\$2,015,641

Economic Outlook

The City's General Fund revenues have increased during the last five years except in 2009 when the City experienced a 6.6% decline from the prior year, which is not unusual based on the current economic environment. Nevertheless, increases in the City's total General Fund expenditures have outpaced increases in total General Fund revenues during 2005 through 2009. In 2009, revenues decreased by 6.6% while expenditures only decreased by 5.6% when compared to 2008. While total General Fund revenues have, in each of the past five years, exceeded total General Fund expenditures the City will continue to monitor the trend of increases in General Fund expenditures and revenues in an effort to sustain the historical trend of percentage increases of expenditures outpacing revenues. In 2010 economic conditions required an adjustment to the 2010 budget. It was determined that a reduction in personnel was necessary and the appropriate action was taken for a cost savings of \$38,000. The City will continue to review actual revenues and expenditures to determine if mid-year modifications need to be made to the current budget.

Revenue sources appear consistent year-to-year with sales tax revenues comprising about 47 percent of the General Fund. In 2009, sales tax revenue declined by 7 percent, compared with double-digit declines experienced by many communities across the state. Property tax revenue declined by 2.3 percent in 2009 and is expected to continue to fall over the next two years due to the impact of foreclosures, current housing market conditions and the biannual property reassessment that will occur in 2011. Additional tax information and history is provided after this section.

Expenditures by function also continue to hold consistent over the course of the past 5 years, with 43 percent of the General Fund budget going to public safety, 30 percent to general government, 16 percent to highway and streets, 5 percent to parks, 4 percent to health & welfare, and 2 percent to economic development.

The City's General Fund has built a reserve fund balance well above standard expectations, meaning the city has the ability to withstand financial emergencies. The Government Finance Officers Association recommends, at a minimum, that general-purpose governments maintain an unrestricted fund balance in the general fund of no less than 5 percent to 15 percent of regular General Fund operating revenues or operating expenditures. As of December 31, 2009 the City had an unrestricted fund balance of 24 percent in the General Fund, which is approximately 3 months operational reserve. Since the reserved fund balance is above standard expectations the City will attempt to create a capital replacement reserve within each fund to accumulated resources to acquire future capital equipment, while continuing to maintain the current level of unrestricted fund balance.

The City's financial capacity is below thresholds necessary to fund major infrastructure projects. The City has been very successful in obtaining grants, but the total infrastructure cost far exceeds normal grant maximums. It will be necessary to develop public/private partnerships. More importantly, the City needs to aggressively pursue new business and industry in order to generate new revenue sources to meet future operational and capital requirements.

Conclusion

While the City of Monte Vista has weathered the losses of revenue effectively, the loss of revenues will continue to cause budgetary challenges in future years. Depending on circumstances in 2011, the City may be required to make additional adjustments to spending levels to match declines in revenues. City staff recognizes current economic trends and is prepared to meet current challenges while continuing to plan for the future.

2011 Budget Highlights

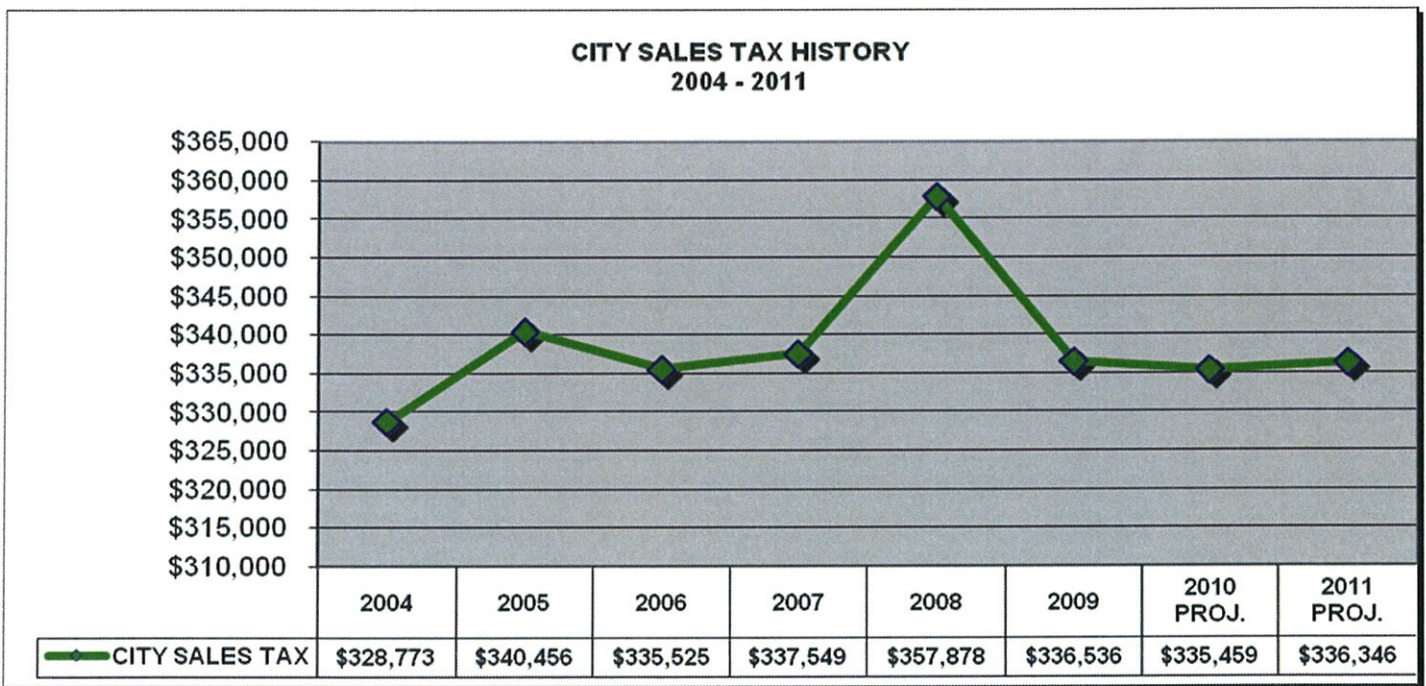
The 2011 budget is reflective of the concerns over the state of the current economy. The 2011 budget represents the City's commitment to the needs of the community and providing quality services while practicing prudent fiscal management.

City Sales Tax

The General Fund city sales tax is 1%. The overall increase from 2003 thru 2009 is 1.02%. A conservative approach is best when calculating sales tax particularly given the recent volatility of the local, regional, national, and world economy.

As of July 2010 sales tax collections experienced a decrease of .32% compared to 2009. Sales tax revenue estimates for 2011 were based on the assumption that collections would remain relatively flat. Sales tax revenue continues to be a concern. While we do not anticipate a long term decline, we feel that a fiscally conservative approach is prudent when estimating sales tax collections for 2011.

Year	Amount	% Change from Previous Year
2004	\$328,773	(1.31%)
2005	\$340,456	3.55%
2006	\$335,525	(1.45%)
2007	\$337,549	.60%
2008	\$357,878	6.02%
2009	\$336,536	(5.96%)
2010 Estimated	\$335,459	(.32%)
2011 Budgeted	\$336,346	.26%



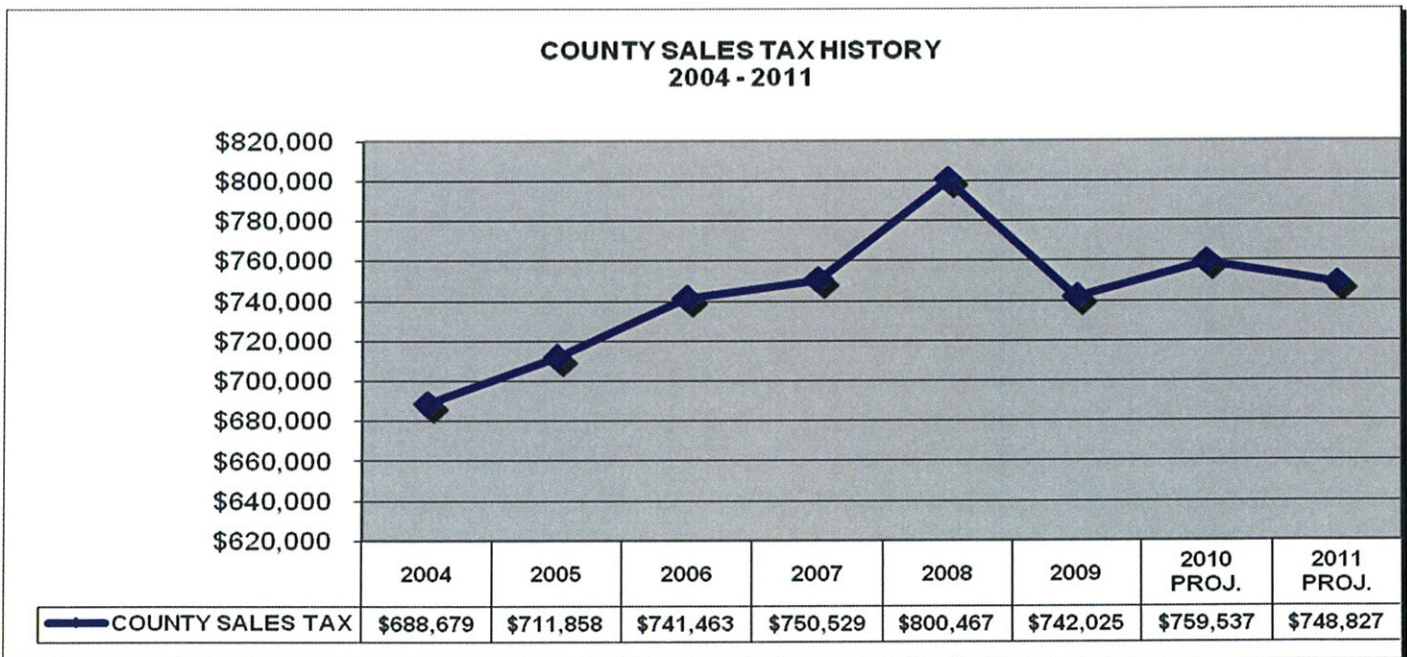
County Sales Tax

County sales tax collections for the City consist of two parts:

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

Because county sales tax is a prominent revenue source for the General Fund, extensive efforts are taken to project this revenue. As of July 31, 2010 county sales tax collections experienced an increase of 3.35% compared to the same period in 2009. Given the recent volatility of the local, regional, and national economy sales tax revenue for 2011 will not be estimated at the current growth rate of 3.35%, instead estimates were based upon a conservative approach and include a 1.41% decrease compared to 2010 estimated.

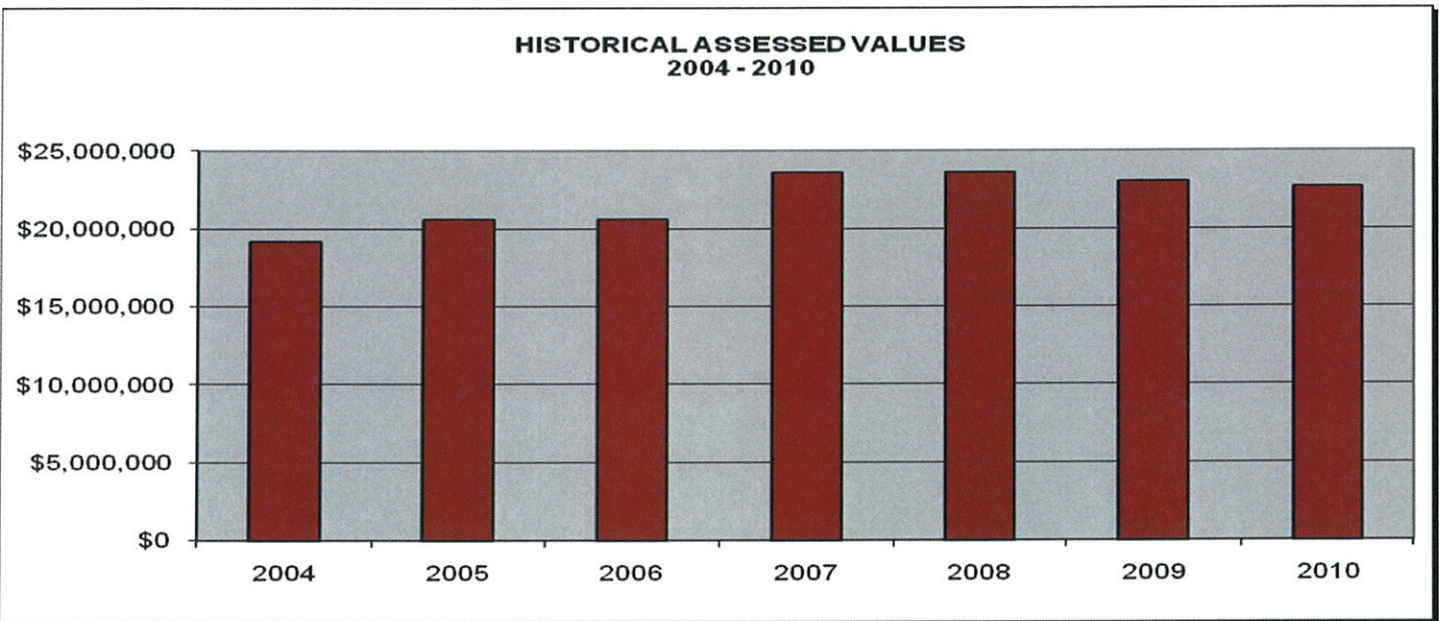
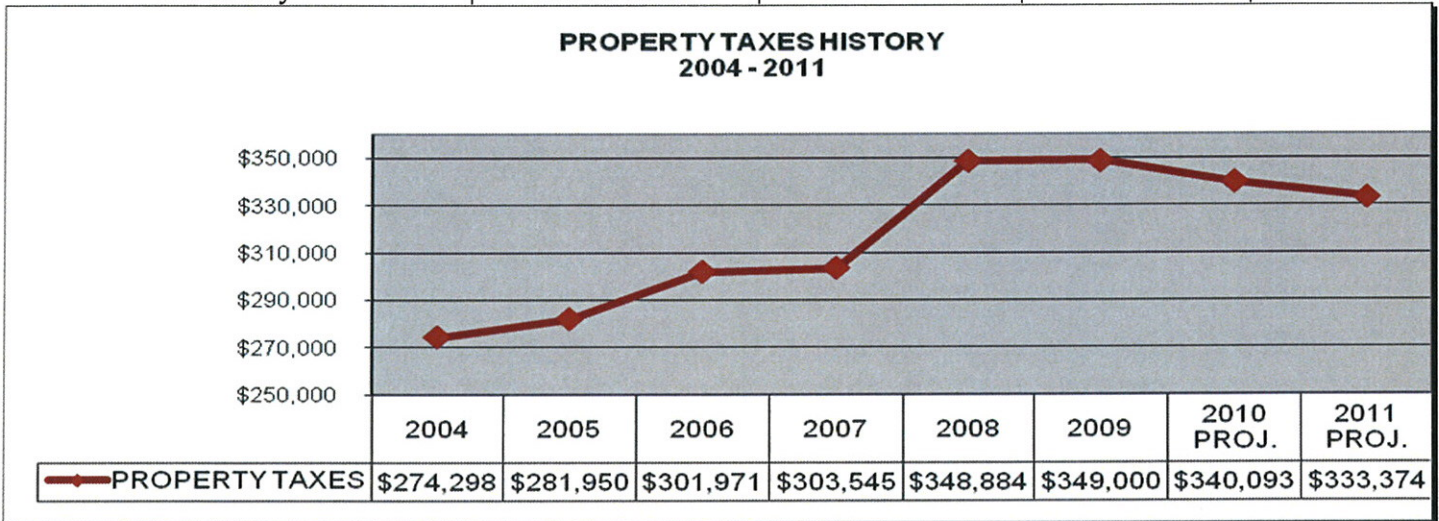
Year	Amount	Previous Year
2004	\$688,679	(1.33%)
2005	\$711,858	3.37%
2006	\$741,463	4.16%
2007	\$750,529	1.22%
2008	\$800,467	6.65%
2009	\$742,025	(7.30%)
2010 Estimated	\$759,537	2.36%
2011 Budgeted	\$748,827	(1.41%)



Property Tax

Property tax is based on the assessed valuation for all taxable property. The levying of taxes is authorized under Colorado Statutes and the City Charter. The adopted 2010 mill levy is 14.740 mills. Revenues are collected by Rio Grande County and remitted to the City monthly. The City's assessed valuation is estimated to decrease by approximately 1.8 percent in 2011 compared with 2010. Although the City's assessed valuation decrease was not significant, it is highly likely, with housing market conditions and increases in foreclosure rates that the City will continue to see a decline in its assessed valuation as compared with previous years.

Budgeted	<u>2010</u> \$340,093	<u>2011</u> \$333,374	<u>Variance</u> (\$6,719)
Assessed Valuation	\$23,022,920	\$22,617,362	(\$405,558)
Mill Levy	14.740 Mills	14.740 Mills	



Payment in Lieu of Tax (PILT)

“PILT” is paid from the Enterprise Fund to the General Fund. If “government owned businesses” were privately owned they would produce tax revenue to the General Fund. The payment compensates for administrative time and materials such as elected officials, support staff, management and legal representation not otherwise allocated to the enterprise funds. PILT payment for 2011 totals \$158,165.

Enterprise Fund Projections

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

City Service Utility Fund - In 2010 the City conducted an internal rate analysis for all services within the City Service Utility Fund. The purpose of the analysis was to review the City Service Utility Fund’s financial status and determine the appropriate rate structure required to generate the funds necessary to operate, maintain and make capital improvements to the utility system. The analysis concluded that a rate adjustment was necessary for all services within the City Service Utility Fund. The recommended rate increases were implemented on February 1, 2010 and are expected to recover the cost of providing the services. However, the recent state chlorination order and the state mandated water augmentation plan will have a significant impact in the Enterprise Fund. Therefore, it will be necessary to re-evaluate the water rates, in 2011, to determine if the current rate structure will accommodate the acquisition of a chlorination system and the repayment of the loan obtained to purchase water rights.

In 2010, City Council implemented only a portion of the recommended wastewater increase. The approved rate was not sufficient in covering wastewater operations. Year to date actual amounts as of September 30, 2010 indicate that sewer operations are operating in a deficit of approximately \$39,500. Therefore, wastewater rates should be reviewed to determine the appropriate rate structure required to generate the funds necessary to operate and maintain the wastewater system.

Services Provided

Service levels continue to improve compared to prior years through updating equipment, training and an increase in efficiencies. The major services provided include, but are not limited to, police protection, streets and roads, pest control, water and wastewater, parks and recreation and general administration. However, with revenues through 2011 projected to be flat and with the cost of doing business continuing to rise the City has determined it is necessary to review all services and programs to determine the value of each, then prioritize all services and possibly eliminate or reduce services that are of marginal value. In an effort to reduce city expenditures the City determined it was necessary to eliminate the Main Street Program in 2011, a cost savings of approximately \$75,000. The City is also in the process of determining if there would be a significant cost savings by contracting dispatch services from Colorado State Patrol rather than providing the service in house. The proposed budget includes the elimination of the dispatch department, if it is determined that the cost savings does not warrant the elimination we will need to modify the 2011 budget to include the dispatch department.

Personnel

Regular Full-time and Regular Part-time:

In 2010 the City implemented the new Performance Management System. The salary structure is set on a salary range of minimum range, mid-range, and maximum range instead of the 10 step salary chart that was used previously. Performance evaluations will be conducted for all employees from November 1st to December 15th of each year. A merit increase is determined after the performance evaluation. In an effort to maintain expenditures, the 2011 budget includes a wage freeze with the exception of the final phase of the compensation plan as stated below.

The City completed a compensation study in 2008 that indicated approximately 50% of all employees were below market rate. The cost to bring all employees to market was cost prohibitive if completed in one year. The City developed a plan that would bring all employees to market within three years. The cost to bring all employees to market was approximately \$100,000 over three years. The City is in its final year of the compensation plan and will keep its commitment to employees entitled to the increase by issuing the final market value increase in 2011.

The City has an unfilled Community Development Director position which will remain vacant until city management has carefully evaluated the vacancy to determine if the position will be filled. Other city employees will absorb the duties until a decision is made.

Insurance

Employee Health, Dental, Vision Coverage:

- The City will continue with a fully funded health care program provided by CEBT. The 2011 renewal with CEBT showed an increase of 8.5%. The employer and the employee's rates were raised equally.
- The City's dental and vision program continue to be self-funded with no premium increase.

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

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

Worker's Compensation

Total citywide cost is based on Colorado Intergovernmental Risk Sharing Agency's (CIRSA) 2011 quote of \$64,256 before credits. The City accrues a Member's Equity Account each year with CIRSA. For the year 2011 CIRSA gave the City a credit of \$17,698 out of that Equity Account because of the economy. The City also received a credit for the Loss Control Standards Score of \$2,204. The final quote for 2011 after all credits total \$37,589 and compares to the 2010 premium of \$38,556. The rate is based on our estimates of the 2011 personnel budget before increases or the proposed hiring of additional FTE's; the final billing is adjusted at the completion of the year and is based on actual payroll versus the estimate.

Property, Casualty, Airport Property Casualty

The quote for Property/Casualty coverage for 2011 is \$106,694 before credits. After the Member Equity Credit of \$6,765 and the Loss Control Standards Audit Score credit of \$2,878 the final quote is \$97,051 and compares to the 2010 premium of \$93,333. The City carries a \$500/\$1000 deductible. Airport liability policies are purchased separately. Airport liability is anticipated to cost approximately \$3,000.

Employee Retirement

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

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

1. 457 Deferred Compensation Plan

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

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

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

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

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

2011 Capital Equipment and Projects

Capital purchases and plans for 2011 were limited because of the challenging economic conditions. The majority of the major capital improvements will be matched by grant funds. Capital purchases are defined as single items costing \$5,000 or more and with at least a five-year useful life. Capital purchases in the 2011 budget include:

General Fund

- The police department will purchase two used police vehicles at a cost of \$5,000 per vehicle. The police department will implement a vehicle replacement program once the cash reserves in the general fund

can accommodate the program. In the meantime, the police department will continue to purchase good quality used vehicles from other law enforcement agencies.

- The city clerk will purchase software to store and maintain official city documents at an estimated cost of \$13,000.
- Purchase of a new mosquito fogger with an estimated cost of \$11,000.

Conservation Trust Fund

- A new sprinkler system will be installed at Chapman Park at a cost of approximately \$40,000.

Grant Fund

- The City of Monte Vista, in collaboration with Valley-Wide Health Systems, Inc., plan to replace a dilapidated medical office building that supports the delivery of primary health care to uninsured, under-insured, and any other vulnerable residents in Rio Grande County. Specifically, the City will purchase and renovate an established building into a new clinic that will provide primary health services to all residents. The City will own the facility for five years and then transfer ownership to Valley-Wide Health Services, Inc. This project commenced in 2009 with the purchase of the building. Renovations are expected to be complete in 2011. The project will be partly funded by a Community Development Block Grant (CDBG) in the amount of \$1,000,000 and Valley-Wide services will provide \$500,000 in partner funds. Estimated costs included in the 2011 budget total \$1,019,816.
- The City will resume the First Avenue Improvement project which was temporarily put on hold during 2009 and 2010. This project will be partly funded by Energy Impact Assistance Funds and Federal Enhancement funds. The revitalization project includes; streetscaping, lighting, traffic calming and improving pedestrian mobility, estimated cost for 2011 is \$530,813.
- The City is in the process of submitting a grant request for the acquisition of land for the purpose of park development. This project will be contingent upon receiving GOCO funding and will most likely be a multi-year project. The 2011 budget includes an estimate of \$227,500 for purchase of the land.

Recreation Fund

- The Ski Hi Building is in need of new entrance doors on the south side of the building, estimated costs for the installation are \$29,892.

Capital Improvement Fund

- Lease purchase of a new street sweeper, estimated cost of \$229,395. The estimated yearly debit payment is approximately \$51,000 for five years with an interest rate of 4.307%.

Capital Project Fund

- The City is in the process of conducting an evaluation of all unpaved streets within the City of Monte Vista. In 2011, the Capital Project Fund will apply \$1,177,000 in fund balance to accommodate the proposed street improvement projects.

City Services

- The water and sewer department will acquire a new truck, estimated cost of \$24,000.
- In order to comply with the mandated state chlorination order the city will purchase a chlorination system, estimated cost of \$260,000.
- Installation of a variable frequency drive control panel on the Jackson pump. The control panel will monitor and control water pressure in the event if another pump system shuts down. The cost for the variable frequency drive is estimated at \$10,000.
- The City Service Utility Fund will purchase \$770,000 in water and water storage in order to satisfy the requirements of an acceptable augmentation plan for the City.

Debt Service

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

- In 1999 the City became indebted to the Colorado Water Resources and Power Authority for \$968,000 at 4.5% interest due in semi-annual installments with annual debt service of \$74,892. The loan is payable from the City Service Utility Fund with sewer revenues dedicated to repayment in the amount of \$37,446 semi-annually for 20 years with the final payment due May 1, 2019. This loan represents approximately 62% of the funding for the storm drainage improvements to the Lariat-Kerr LeMasters subdivisions. The anticipated balance at 12/31/2010 is \$498,892.
- On April 8, 2008 the City advance refunded and defeased (debt legally satisfied) the outstanding principal balance of \$1,790,000 in Sales Tax Revenue Bonds, Series 1998 with an average interest rate of 5.19% with issuance of \$3,680,000 in Sales Tax Revenue Refunding and Improvement Bonds Series 2008 with an average interest rate of 4.64%. The defeased bonds were paid in full on the call date of December 1, 2008. The remaining proceeds were deposited in the Capital Projects Fund for the purpose of paving and resurfacing streets, providing curb and gutter and surface drainage, participating in sidewalk improvements, and such other related improvements. Bonds are secured by a first lien on one-half of the City's 2% sales tax, which is required to be deposited into the Capital Improvement Fund. The bonds are paid out of the Debt Service Fund. The anticipated balance at 12/31/2010 is \$3,375,000. Payments are payable to SunTrust Equipment Finance & Leasing Corporation and are due June 1 and December 1 with an average annual repayment cost of \$281,430. Final payment is due December 1, 2028.
- On August 18, 2010 the City received loan approval from the Colorado Water Conservation Board for a water project in the amount of \$1,693,770, which would enable the City to purchase water and water storage so as to satisfy the requirements of an acceptable augmentation plan for the City. The loan is payable from the City Service Utility Fund with water revenues dedicated to repayment in the amount of \$97,951 annually for 30 years with an interest rate of 4%.

External Funding Requests

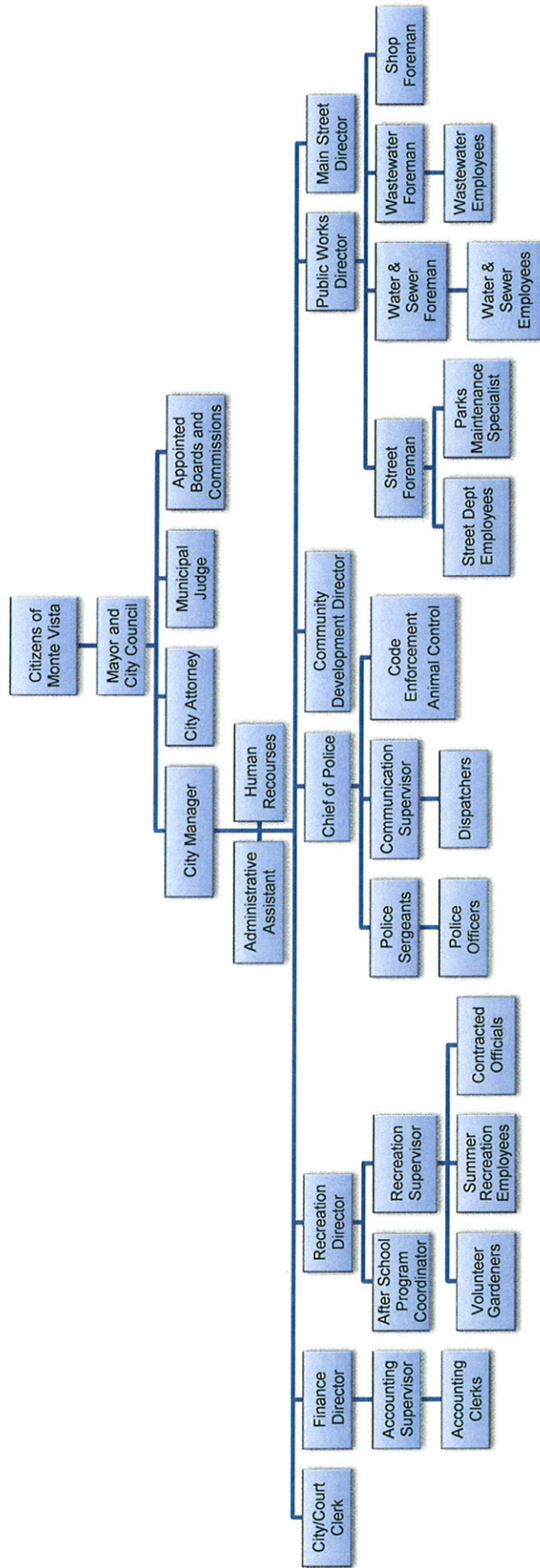
In 2011 minimal funds were allocated to outside agencies. The following are projected to receive funding in the 2011 Budget:

Tri-County Sr. Citizens	\$1,400
SLV Hazardous Substance Board	\$850
SLV Small Business Development Center	\$5,000
Monte Arts Council	\$250
Monte Vista Community Fund	\$14,000
Development Resource Group	<u>\$6,200</u>
Total	\$27,700

This document is an important means of communication and serves as a policy and operations guide for City Council and staff as it represents the City's financial plan for 2011.

Prepared and respectively submitted by: Don Van Wormer, City Manager and Debbie Phillips, Finance Director this 13th day of October, 2010.

City of Monte Vista Organizational Chart



BASIS OF PRESENTATION, BUDGETING AND ACCOUNTING

This section provides a definition and explanation of the fund types used by the City, and an explanation of the budgeting and accounting basis for presentation of revenues and expenditures by fund.

Basis of Presentation – Fund Accounting

The activities of the City are organized into separate funds that are designed for a specific purpose. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity as appropriate. The City of Monte Vista, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Monte Vista can be divided into two categories: Governmental Funds, and Proprietary Funds.

Governmental Funds

General Fund - The General Fund is the primary operating fund of the City and is used to account for all revenues and expenditures of the general government that are not required to be accounted for in other funds. Services in the General Fund include police, public works, parks, and other general administrative services such as municipal court and human resources. These services are funded by general purpose tax revenues and other revenues that are unrestricted. This means that the City Council, with input from the public and city management, has the ability to distribute the funds in a way that best meets the needs of the community as opposed to other funds that are restricted to predefined uses.

Special Revenue Funds - These funds account for activities supported by revenues that are received or set aside for a specific purpose. The City maintains two Special Revenue Funds. The Recreation Fund is used to account for activities provided for recreation programs, revenues consist of registration fees and intergovernmental contributions for programs and activities provided. The Grant Fund is used to account for various grants that the City receives and the monies may only be expended for the purposed specified by the granting agency.

Capital Projects Funds - The Capital Project Fund is used to account for the expenditure of the Sales Tax Revenue Refunding and Improvement Bonds, Series 2008. Monies within the Capital Improvement Fund can only be used for the purposes of paving and resurfacing streets, providing curb & gutter and surface drainage, and participating in sidewalk improvements.

Other Nonmajor Governmental Funds - Nonmajor funds included in the Governmental Fund types are Conservation Trust Fund, Urban Renewal Authority Fund, Capital Improvement Fund, and the Debt Service Fund.

Proprietary Funds

Enterprise Funds – The City of Monte Vista maintains one type of Proprietary Fund called Enterprise Fund. An Enterprise Fund is used to report any activity for which a fee is charged to external users for goods or services. Enterprise Funds account for operations that are financed and operated in a manner similar to a private business, where the intent of the fund is to be self supporting. The Enterprise Fund maintained by the City is called the City Service Utility Fund and is used to account for user charges and expenses for operating, financing and maintaining the City's water and sewer systems.

Budget Policies

Budget Strategies

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

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

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

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

Budget Changes

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

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

Budget and Accounting Control

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

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

Budget Method

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

Budget Development Legal Requirements

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

- The City of Monte Vista is a Home Rule City governed by City Charter, the State Constitution and City Ordinances.
- The City Manager is required to submit a proposed budget to the City Council for each budget year (January 1 - December 31) no later than October 1st or such date as fixed by City Council.
- A notice is published stating that the budget is available for public inspection.

- The City Council conducts public hearings prior to the budget adoption. Prior to December 15, Council sets the mill levy for property tax by resolution. Prior to December 31, Council adopts the budget through passage of an appropriation ordinance.

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

RE-CERTIFICATION OF VALUATION BY COUNTY ASSESSOR

NAME OF JURISDICTION City of Monte Vista NEW DISTRICT()YES(X)NO
 IN RIO GRANDE COUNTY, COLORADO ON October 1, 2010

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY
 In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S., and no later than August 25, the assessor certifies the total valuation for assessment for the taxable year 2010:

Previous year's net total taxable assessed valuation:.....A \$ 23,022,920
 Current year's gross total taxable assessed valuation*.....B \$ 22,617,362
 Less TIF district increment, if any:.....C \$ 0
 Current year's net total taxable assessed valuation:.....D \$ 22,617,362
 New construction[Ⓜ].....E \$ 307,829
 Increased production of producing mines[□]:.....F \$ 0
 Annexations/Inclusions:.....G \$ 0
 Previously exempt federal property[Ⓞ]:.....H \$ 0
 New primary oil or gas production from any oil and gas leasehold or land (29-1-301(1)(b)C.R.S.)[•]:.....I \$ 0
 Taxes collected last year on omitted property as of August 1(29-1-301(1)(a)C.R.S.):.....J \$ 0
 Taxes abated and refunded as of August 1(29-1-301(1)(a) and 39-10-114(1)(a)(I)(B) C.R.S.):.....K \$ 539.83
*This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Article X, Section 20(8)(b), Colorado Constitution
[Ⓜ]New construction is defined as: Taxable real property structures and the personal property connected with the structure.
[□]Jurisdiction must submit respective certifications (forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.
[Ⓞ]Jurisdiction must apply (form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR "TABOR LOCAL GROWTH" CALCULATION ONLY
 In accordance with the provisions of and Article X, Section 20, Colorado Constitution and 39-5-121(2)(b), C.R.S., the assessor certifies the total actual valuation for the taxable year 2010:

Current year's total actual value of all real property[Ⓢ]:.....L \$ 190,877,877
ADDITIONS TO TAXABLE REAL PROPERTY:
 Construction of taxable real property improvements[○]:.....M \$ 2,147,176
 Increased mining production[■]:.....N \$ 0
 Annexations/Inclusions:.....O \$ 0
 Previously exempt property:.....P \$ 0
 Oil or gas production from a new well:.....Q \$ 0
 Taxable real property omitted from previous year's tax warrant:.....R \$ 0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)
DELETIONS FROM TAXABLE REAL PROPERTY:
 Destruction of taxable real property improvements:.....S \$ 11,494
 Disconnection/Exclusion:.....T \$ 0
 Previous taxable property:.....U \$ 0
[Ⓢ]This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
[○]Construction is defined as newly constructed taxable real property structures.
[■]Includes production from new mines and increases in production of existing producing mines.

USE FOR SCHOOL DISTRICTS ONLY
 In accordance with 39-5-128(1),C.R.S. , and no later than August 25, the assessor certifies to school districts:
 Total actual value of all taxable property:.....V \$ 181,690,678

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

City of Monte Vista, Colorado
PROJECTED FUND BALANCES

FUND	ACTUAL 12/31/2008		ACTUAL 2009		ACTUAL 12/31/2009		ESTIMATED 2010		ESTIMATED 2010		ESTIMATED 2010		ESTIMATED 2011		ESTIMATED 12/31/2011	
	FUND BALANCE	REVENUES	EXPENDITURES	BALANCE	REVENUES	EXPENDITURES	BALANCE	REVENUES	EXPENDITURES	BALANCE	REVENUES	EXPENDITURES	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE
GENERAL FUND	\$ 635,383	\$ 2,417,361	\$ 2,408,537	\$ 644,207	\$ 2,467,535	\$ 2,467,201	\$ 644,541	\$ 2,481,714	\$ 2,481,714	\$ 644,541	\$ 2,481,714	\$ 2,481,714	\$ 644,541	\$ 2,481,714	\$ 2,481,714	\$ 644,541
CONSERVATION TRUST FUND	\$ 22,712	\$ 40,962	\$ 60,495	\$ 3,179	\$ 42,650	\$ 37,901	\$ 7,928	\$ 36,671	\$ 40,000	\$ 7,928	\$ 36,671	\$ 40,000	\$ 4,599	\$ 40,000	\$ 40,000	\$ 4,599
URBAN RENEWAL FUND	\$ 9,245	\$ 21	\$ 2,771	\$ 6,495	\$ 3,000	\$ 4,000	\$ 5,495	\$ 2,000	\$ 3,300	\$ 5,495	\$ 2,000	\$ 3,300	\$ 4,195	\$ 3,300	\$ 3,300	\$ 4,195
GRANT FUNDS	\$ 30,477	\$ 2,113,775	\$ 2,134,957	\$ 9,295	\$ 2,214,560	\$ 2,223,855	\$ -	\$ 2,199,199	\$ 2,199,199	\$ -	\$ 2,199,199	\$ 2,199,199	\$ -	\$ 2,199,199	\$ 2,199,199	\$ -
RECREATION FUND	\$ 2,505	\$ 407,940	\$ 400,331	\$ 10,114	\$ 315,199	\$ 315,199	\$ 10,114	\$ 368,927	\$ 368,927	\$ 10,114	\$ 368,927	\$ 368,927	\$ 10,114	\$ 368,927	\$ 368,927	\$ 10,114
CITY SERVICE UTILITY FUND*	\$ 1,981,438	\$ 1,459,395	\$ 1,498,655	\$ 1,942,178	\$ 1,606,037	\$ 1,720,571	\$ 1,827,644	\$ 2,272,562	\$ 2,272,562	\$ 1,827,644	\$ 2,272,562	\$ 2,710,950	\$ 1,389,256	\$ 2,710,950	\$ 2,710,950	\$ 1,389,256
CAPITAL IMPROVEMENT FUND	\$ 393,581	\$ 337,443	\$ 392,565	\$ 338,459	\$ 346,000	\$ 349,695	\$ 334,764	\$ 566,541	\$ 793,225	\$ 334,764	\$ 566,541	\$ 793,225	\$ 108,080	\$ 793,225	\$ 793,225	\$ 108,080
DEBT SERVICE FUND	\$ 151,506	\$ 281,953	\$ 281,060	\$ 152,399	\$ 283,000	\$ 283,000	\$ 152,399	\$ 281,800	\$ 281,800	\$ 152,399	\$ 281,800	\$ 281,800	\$ 152,399	\$ 281,800	\$ 281,800	\$ 152,399
CAPITAL PROJECT FUND	\$ 2,234,627	\$ 41,708	\$ 273,784	\$ 2,002,551	\$ 30,000	\$ 367,056	\$ 1,665,495	\$ 13,000	\$ 1,500,000	\$ 1,665,495	\$ 13,000	\$ 1,500,000	\$ 178,495	\$ 1,500,000	\$ 1,500,000	\$ 178,495
TOTALS	\$ 5,461,474	\$ 7,100,558	\$ 7,453,155	\$ 5,108,877	\$ 7,307,981	\$ 7,768,478	\$ 4,648,380	\$ 8,222,414	\$ 10,379,115	\$ 4,648,380	\$ 8,222,414	\$ 10,379,115	\$ 2,491,679	\$ 10,379,115	\$ 10,379,115	\$ 2,491,679
*Includes Depreciation																

Section 2

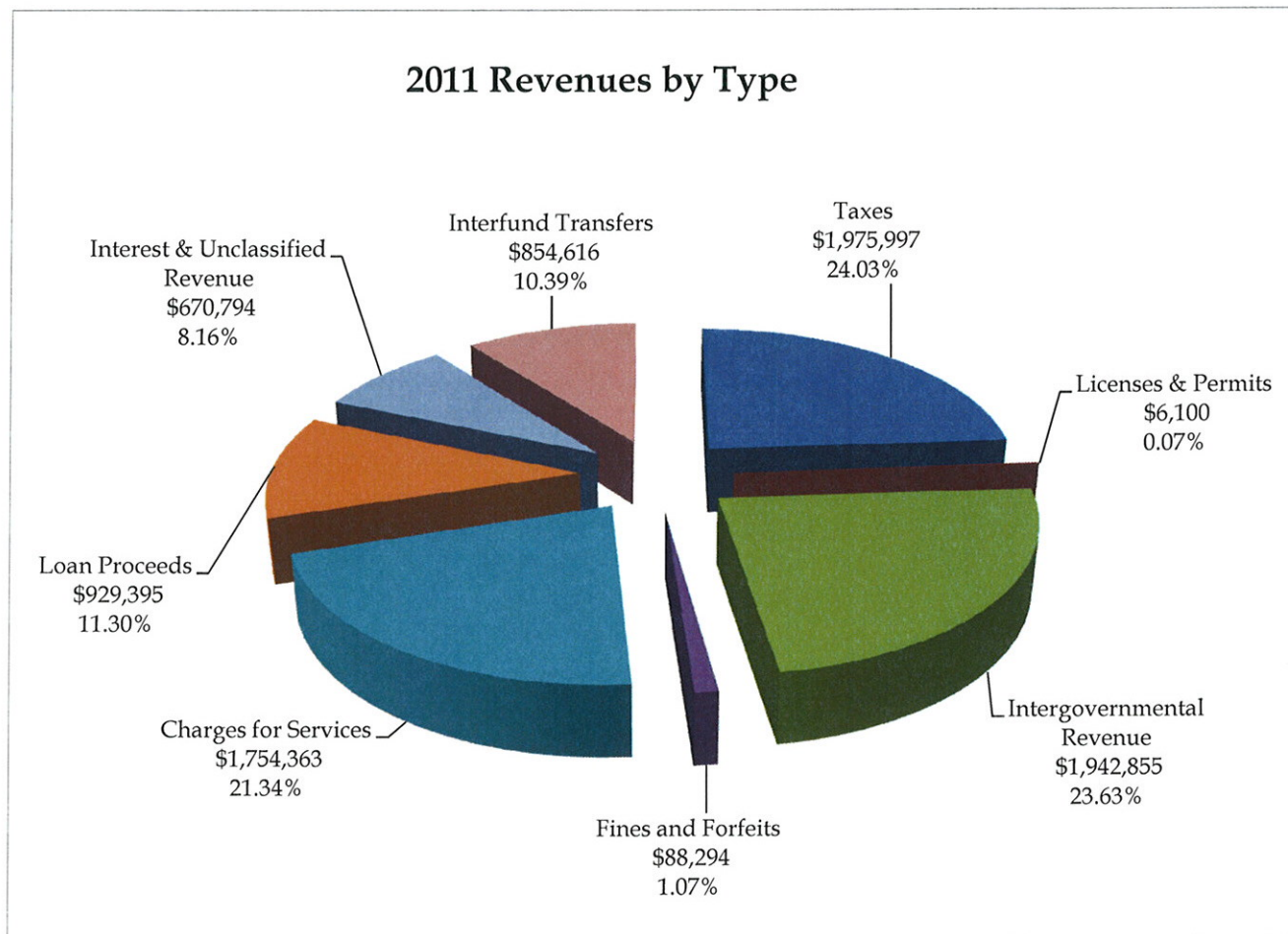
City of Monte Vista

2011 Budget Summary - By Fund Type

	General Fund	Capital Projects	Special Revenue Funds	Other Governmental Funds	Enterprise Fund	Total All Funds
REVENUES						
Taxes	\$ 1,639,651	\$ -	\$ -	\$ 336,346	\$ -	\$ 1,975,997
Licenses and Permits	\$ 6,100	\$ -	\$ -	\$ -	\$ -	\$ 6,100
Intergovernmental Revenue	\$ 369,181	\$ -	\$ 1,537,053	\$ 36,621	\$ -	\$ 1,942,855
Fines and Forfeits	\$ 88,294	\$ -	\$ -	\$ -	\$ -	\$ 88,294
Charges for Services	\$ 171,650	\$ -	\$ 31,351	\$ -	\$ 1,551,362	\$ 1,754,363
Interest & Unclassified Revenue	\$ 107,800	\$ 13,000	\$ 527,144	\$ 1,650	\$ 21,200	\$ 670,794
Loan Proceeds	\$ -	\$ -	\$ -	\$ 229,395	\$ 700,000	\$ 929,395
Interfund Transfers	\$ 99,038	\$ -	\$ 472,578	\$ 283,000	\$ -	\$ 854,616
Total Revenue and Other Sources	\$ 2,481,714	\$ 13,000	\$ 2,568,126	\$ 887,012	\$ 2,272,562	\$ 8,222,414
EXPENDITURES						
General Government	\$ 662,084	\$ -	\$ -	\$ -	\$ -	\$ 662,084
Public Safety	\$ 1,000,801	\$ -	\$ 45,000	\$ -	\$ -	\$ 1,045,801
Health and Welfare	\$ 101,717	\$ -	\$ -	\$ -	\$ -	\$ 101,717
Highway and Streets	\$ 320,456	\$ 323,000	\$ -	\$ -	\$ -	\$ 643,456
Urban/Economic Development	\$ 7,500	\$ -	\$ 376,070	\$ 3,300	\$ -	\$ 386,870
Culture and Recreation	\$ 97,408	\$ -	\$ 323,405	\$ 15,000	\$ -	\$ 435,813
City Service Utility	\$ -	\$ -	\$ -	\$ -	\$ 1,322,582	\$ 1,322,582
Capital Outlay	\$ 34,000	\$ 1,177,000	\$ 1,808,021	\$ 269,395	\$ 1,054,000	\$ 4,342,416
Debt Service	\$ -	\$ -	\$ -	\$ 332,800	\$ 109,900	\$ 442,700
Interfund Transfers	\$ 257,748	\$ -	\$ 15,630	\$ 497,830	\$ 83,408	\$ 854,616
Total Expenditures and Other Uses	\$ 2,481,714	\$ 1,500,000	\$ 2,568,126	\$ 1,118,325	\$ 2,569,890	\$ 10,238,055
Less Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 141,060	\$ 141,060
Accumulation (Use) of Fund Balance	\$ -	\$ (1,487,000)	\$ -	\$ (231,313)	\$ (438,388)	\$ (2,015,641)
Projected Ending Fund Balance	\$ 644,541	\$ 178,495	\$ 10,114	\$ 269,273	\$ 1,389,256	\$ 2,491,678

CITY OF MONTE VISTA REVENUE OVERVIEW

In 2011 the City of Monte Vista anticipates collecting approximately \$8,222,414 in revenue from a variety of sources. The chart and table below depicts the amount and type projected for 2011.

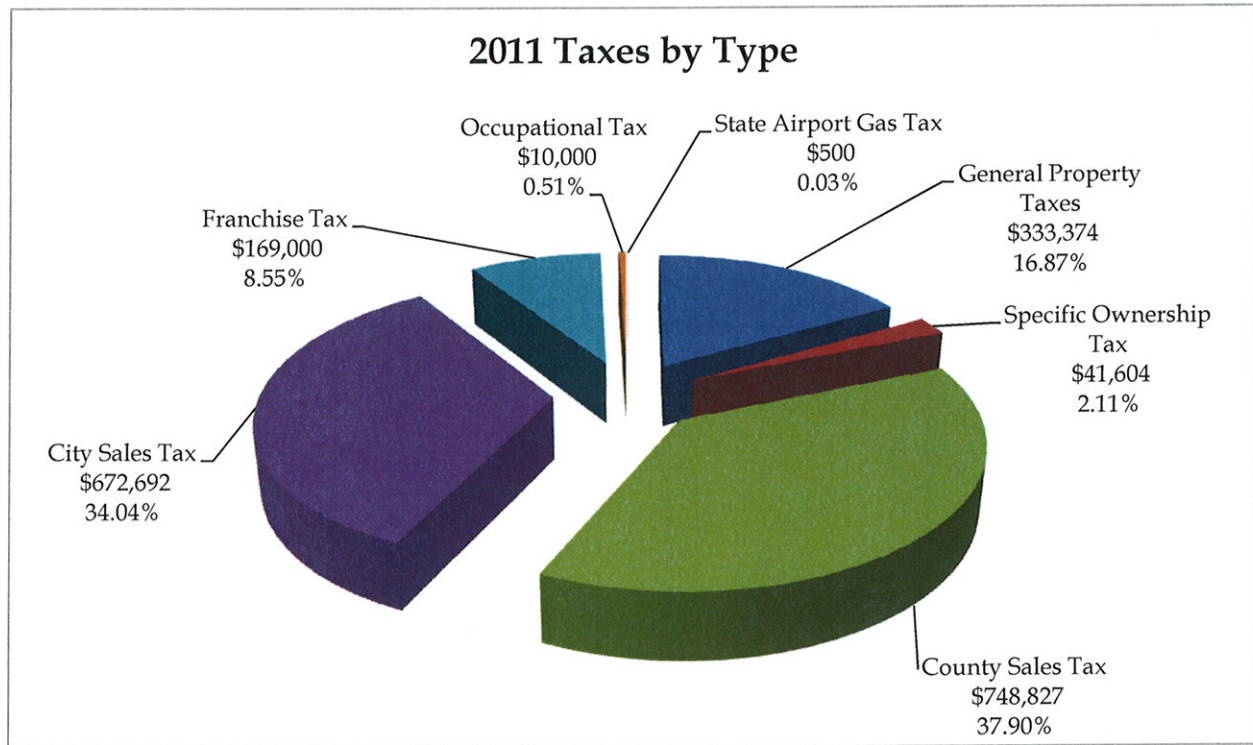


	Actual 2009	2010 Projected	2011 Budget	%Change from Previous Year
Taxes	\$ 1,984,308	\$ 2,010,983	\$ 1,975,997	-1.74%
Licenses & Permits	\$ 7,841	\$ 7,600	\$ 6,100	-19.74%
Intergovernmental Revenue	\$ 2,343,823	\$ 2,171,869	\$ 1,942,855	-10.54%
Fines and Forfeits	\$ 65,093	\$ 53,100	\$ 88,294	66.28%
Charges for Services	\$ 1,572,533	\$ 1,788,547	\$ 1,754,363	-1.91%
Loan Proceeds	\$ -	\$ -	\$ 929,395	0.00%
Interest & Unclassified Revenue	\$ 224,881	\$ 297,820	\$ 670,794	125.23%
Interfund Transfers	\$ 880,318	\$ 966,562	\$ 854,616	-11.58%
Capital Contributions	\$ 28,100	\$ 11,500	\$ -	-100.00%
	<u>\$ 7,106,897</u>	<u>\$ 7,307,981</u>	<u>\$ 8,222,414</u>	<u>12.51%</u>

CITY OF MONTE VISTA

Tax Revenue Overview

The City of Monte Vista anticipates collecting approximately \$1,975,997 or twenty four percent of its operating revenues, through an assortment of taxes in 2011. The chart below depicts the amounts and type of taxes projected for 2011.



TAXES	2009 Actual	2010 Projected	2011 Budget	% Change From Previous Year
General Property Taxes	\$ 344,476	\$ 340,093	\$ 333,374	-1.98%
Specific Ownership Tax	\$ 47,821	\$ 51,000	\$ 41,604	-18.42%
County Sales Tax	\$ 742,025	\$ 752,100	\$ 748,827	-0.44%
City Sales Tax	\$ 673,072	\$ 690,000	\$ 672,692	-2.51%
Franchise Tax	\$ 163,429	\$ 165,200	\$ 169,000	2.30%
Occupational Tax	\$ 10,174	\$ 11,590	\$ 10,000	-13.72%
State Airport Gas Tax	\$ 420	\$ 1,000	\$ 500	-50.00%
Servance Tax	\$ 2,891	\$ -	\$ -	0.00%
Total Taxes	\$ 1,984,308	\$ 2,010,983	\$ 1,975,997	-1.74%

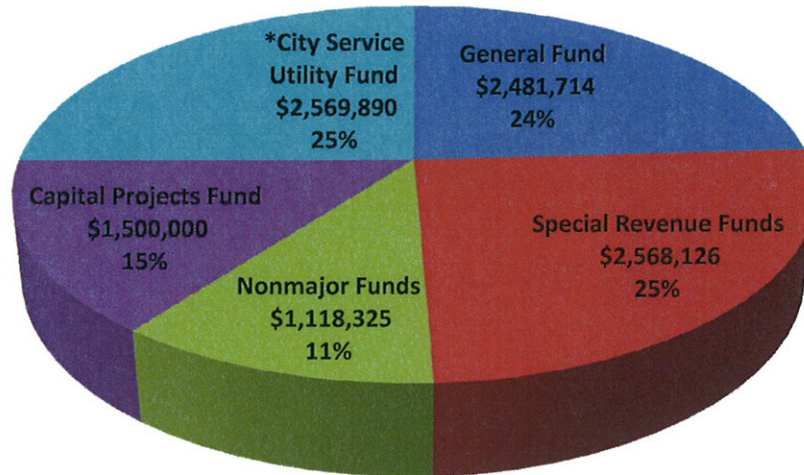
The City of Monte Vista sales tax is two percent. The first one percent is deposited into the General Fund to partially finance the operating costs associated with providing general government type services to the community. The second one percent is deposited into the Capital Improvement Fund to meet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

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

CITY OF MONTE VISTA

Expenditure Overview By Fund Type

2011 Total Expenditures by Fund Type

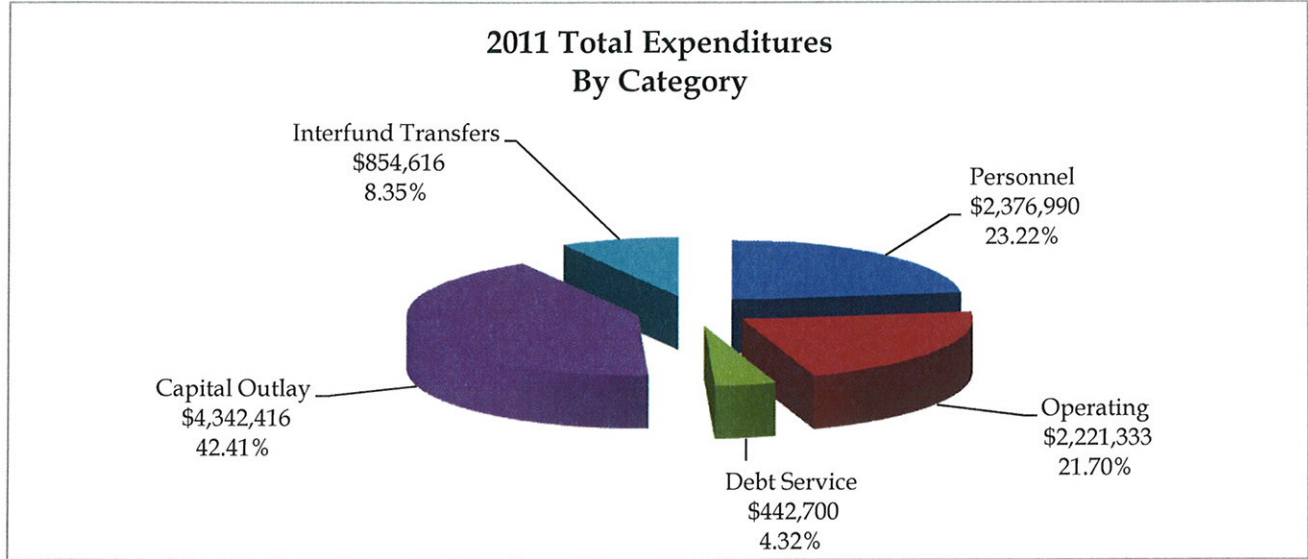


	2009 Actual	2010 Projected	2011 Budget	% Change from Previous Year
EXPENDITURES (includes transfers)				
Governmental Funds:				
General Fund	\$ 2,408,537	\$ 2,467,201	\$ 2,481,714	0.59%
Special Revenue Funds	\$ 2,535,288	\$ 2,539,054	\$ 2,568,126	1.14%
Nonmajor Funds	\$ 736,891	\$ 674,596	\$ 1,118,325	65.78%
Capital Projects Fund	\$ 273,784	\$ 367,056	\$ 1,500,000	308.66%
Total	\$ 5,954,500	\$ 6,047,907	\$ 7,668,165	26.79%
Proprietary Fund Type:				
*City Service Utility Fund	\$ 1,357,595	\$ 1,579,511	\$ 2,569,890	62.70%
Total				
TOTAL EXPENDITURES	\$ 7,312,095	\$ 7,627,418	\$ 10,238,055	34.23%

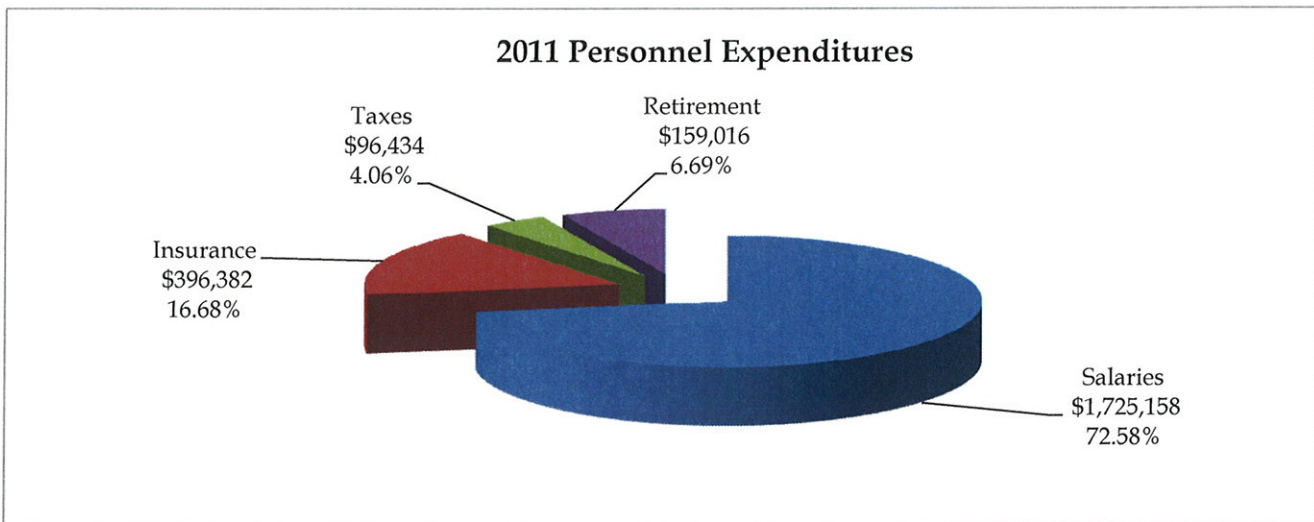
* Does Not Include Depreciation

CITY OF MONTE VISTA

Expenditure Overview By Category



	2009 Actual	2010 Projected	2011 Budget	%Change from Previous Year
Operating Expenditures				
Personnel	\$ 2,367,563	\$ 2,550,968	\$ 2,376,990	-6.82%
Operating	\$ 1,516,249	\$ 1,471,633	\$ 2,221,333	50.94%
Debt Service	\$ 358,791	\$ 357,900	\$ 442,700	23.69%
Capital Outlay	\$ 2,189,173	\$ 2,280,355	\$ 4,342,416	90.43%
Interfund Transfers	\$ 880,318	\$ 966,562	\$ 854,616	-11.58%
Total Operating Expenditures	\$ 7,312,094	\$ 7,627,418	\$ 10,238,055	34.23%



	2009 Actual	2010 Projected	2011 Budget	%Change from Previous Year
Personnel Costs				
Salaries	\$ 1,744,179	\$ 1,859,487	\$ 1,725,158	-7.22%
Insurance	\$ 369,650	\$ 414,821	\$ 396,382	-4.45%
Taxes	\$ 98,093	\$ 110,916	\$ 96,434	-13.06%
Retirement	\$ 155,641	\$ 165,744	\$ 159,016	-4.06%
Total Personnel Costs	\$ 2,367,563	\$ 2,550,968	\$ 2,376,990	-6.82%

Section 3

City of Monte Vista

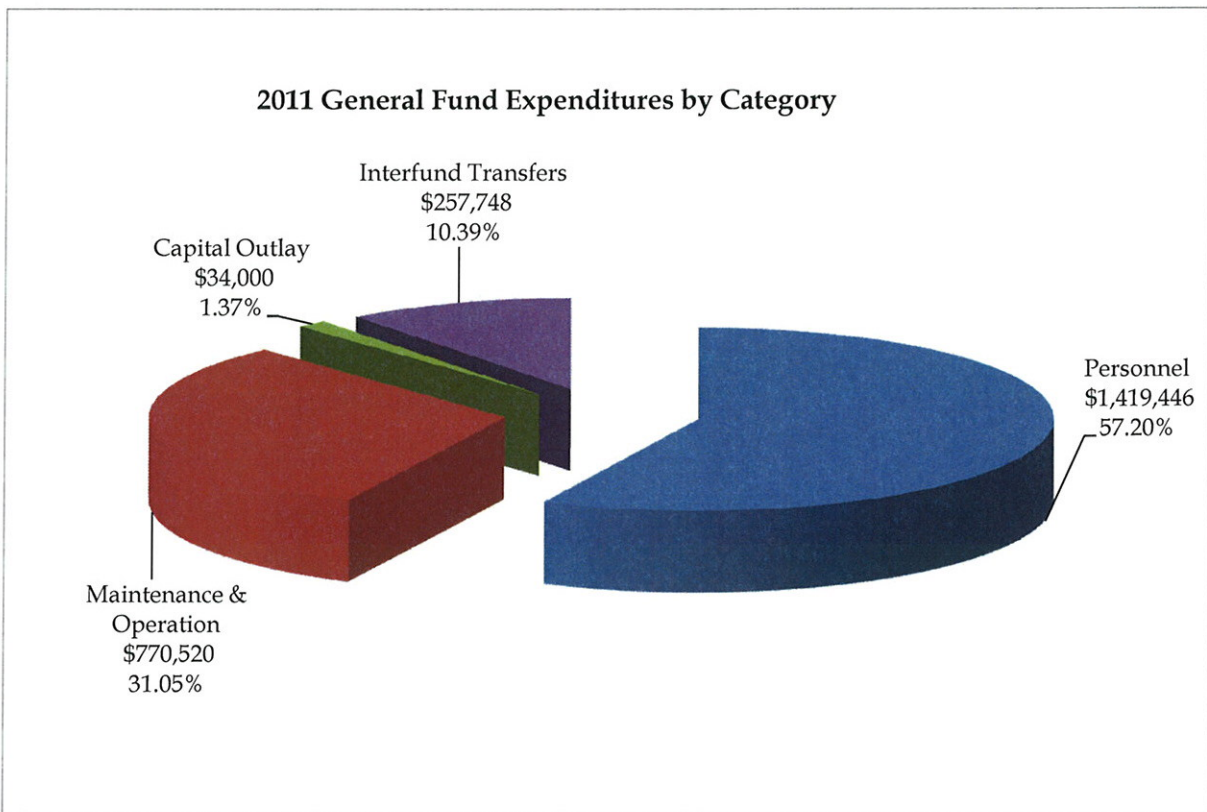
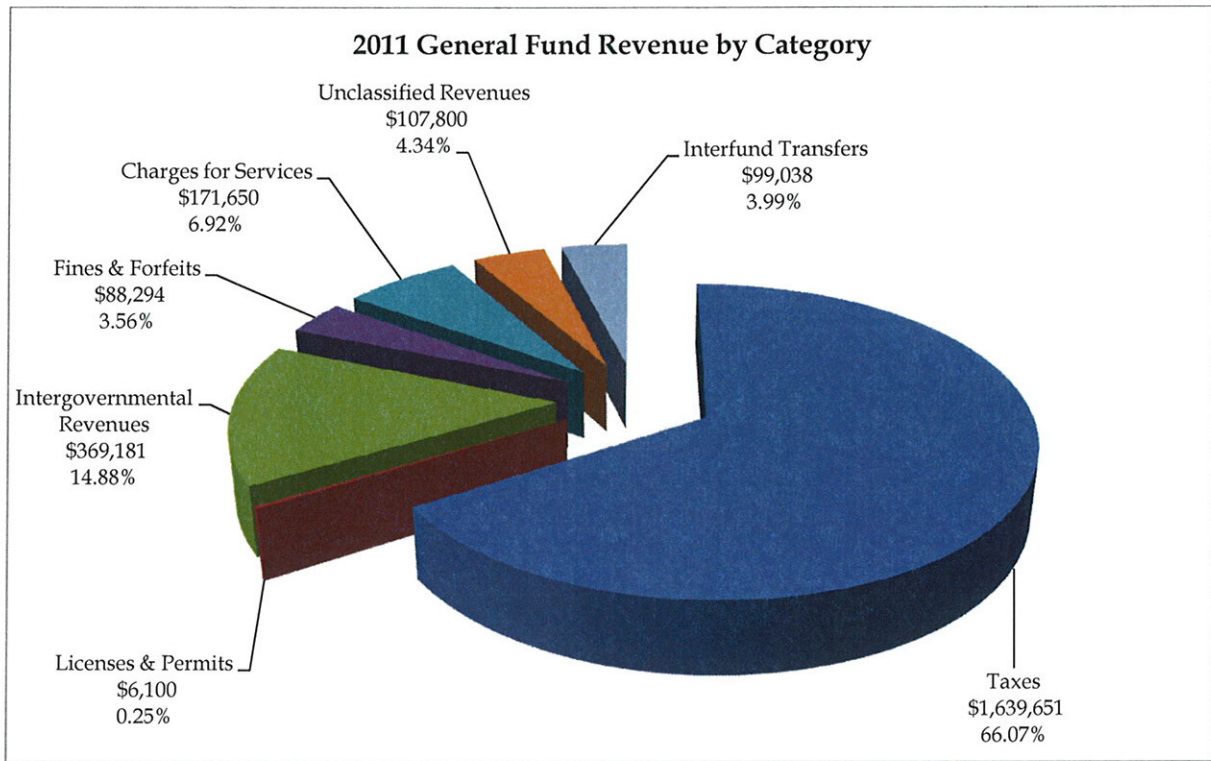
Budget Summary- General Fund

For the Years Ended December 31, 2009 - 2011

	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Taxes	\$ 1,641,433	\$ 1,665,983	\$ 1,639,651
Licenses & Permits	\$ 7,841	\$ 7,400	\$ 6,100
Intergovernmental Revenue	\$ 382,426	\$ 348,879	\$ 369,181
Fines and Forfeits	\$ 65,093	\$ 53,100	\$ 88,294
Charges for Services	\$ 118,633	\$ 191,035	\$ 171,650
Interest & Unclassified Revenues	\$ 102,602	\$ 102,100	\$ 107,800
Sales of Fixed Assets	\$ 295	\$ -	\$ -
Interfund Transfers	\$ 99,038	\$ 99,038	\$ 99,038
Total Revenues and other Financing Sources	\$ 2,417,361	\$ 2,467,535	\$ 2,481,714
EXPENDITURES			
General Government			
City Council	\$ 31,629	\$ 32,668	\$ 34,660
Judicial	\$ 43,535	\$ 45,652	\$ 52,255
Elections	\$ 10,476	\$ -	\$ 12,000
City Clerk	\$ 68,535	\$ 62,185	\$ 36,259
City Manager	\$ 90,240	\$ 92,352	\$ 97,931
Finance Director	\$ 65,730	\$ 83,507	\$ 84,936
Human Resources	\$ 22,220	\$ 25,415	\$ 25,541
City Attorney	\$ 43,000	\$ 43,000	\$ 43,000
Purchasing & General Services	\$ 112,367	\$ 126,542	\$ 136,609
Community Development	\$ 95,171	\$ 31,933	\$ 30,452
Leased Buildings	\$ 53,775	\$ 55,407	\$ 49,186
Airport	\$ 17,456	\$ 24,454	\$ 19,727
Grants to Others	\$ 11,530	\$ 19,350	\$ 26,300
City Shop	\$ 10,106	\$ 13,599	\$ 13,228
Public Safety			
Police Department	\$ 690,191	\$ 728,026	\$ 924,970
Police Support	\$ 228,991	\$ 238,360	\$ 44,661
Police Building	\$ 26,954	\$ 31,350	\$ 31,170
Health & Welfare			
Code/ Animal Enforcement	\$ 56,185	\$ 64,382	\$ 51,631
Pest Control	\$ 26,808	\$ 29,793	\$ 50,086
Highways and Streets			
Streets	\$ 283,849	\$ 254,517	\$ 258,956
Street Lighting	\$ 60,322	\$ 61,500	\$ 61,500
Urban/Economic Development			
Information Center	\$ -	\$ -	\$ 7,500
Main Street Program	\$ 46,270	\$ 85,472	\$ -
Culture and Recreation			
Parks	\$ 115,530	\$ 92,365	\$ 97,408
Capital Outlay	\$ -	\$ -	\$ 34,000
Debt Service	\$ 2,816	\$ -	\$ -
Interfund Transfers	\$ 194,851	\$ 225,372	\$ 257,748
Total Expenditures and Other Uses	\$ 2,408,537	\$ 2,467,201	\$ 2,481,714
Accumulation (Use) of Fund Balance	\$ 8,824	\$ 334	\$ -
Ending Fund Balance	\$ 644,207	\$ 644,541	\$ 644,541

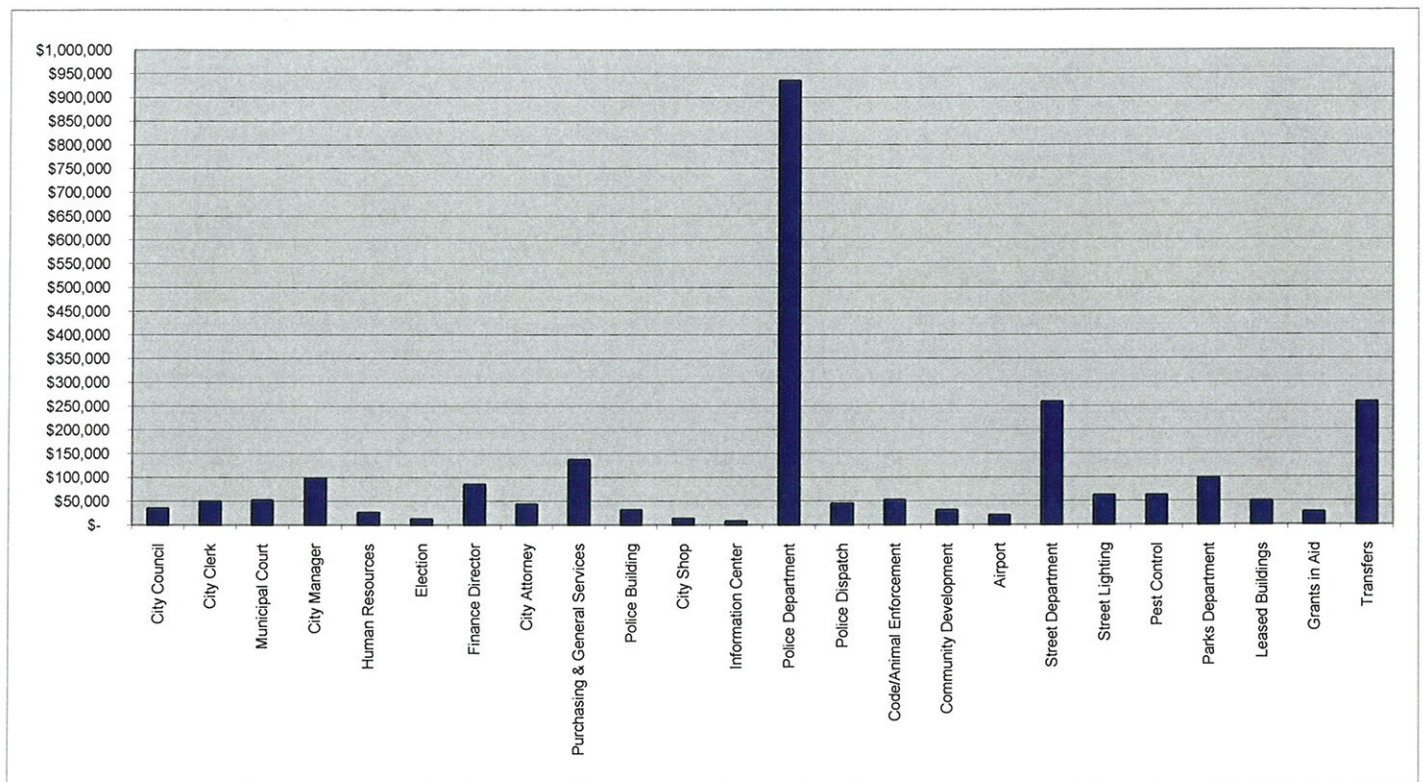
CITY OF MONTE VISTA

General Fund Financial Overview



CITY OF MONTE VISTA GENERAL FUND SUMMARY 2011 EXPENDITURE BUDGET BY CATEGORY

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Outside Agencies	Total
City Council	\$ 20,660	\$ 14,000	\$ -	\$ -	\$ -	\$ 34,660
City Clerk	27,359	8,900	13,000	-	-	\$ 49,259
Municipal Court	31,235	21,020	-	-	-	\$ 52,255
City Manager	79,551	18,380	-	-	-	\$ 97,931
Human Resources	23,241	2,300	-	-	-	\$ 25,541
Election	-	12,000	-	-	-	\$ 12,000
Finance Director	72,896	12,040	-	-	-	\$ 84,936
City Attorney	43,000	-	-	-	-	\$ 43,000
Purchasing & General Services	-	136,609	-	-	-	\$ 136,609
Police Building	-	31,170	-	-	-	\$ 31,170
City Shop	6,128	7,100	-	-	-	\$ 13,228
Information Center	-	7,500	-	-	-	\$ 7,500
Police Department	749,830	175,140	10,000	-	-	\$ 934,970
Police Dispatch	44,661	-	-	-	-	\$ 44,661
Code/Animal Enforcement	23,815	27,816	-	-	-	\$ 51,631
Community Development	2,152	28,300	-	-	-	\$ 30,452
Airport	10,902	8,825	-	-	-	\$ 19,727
Street Department	193,206	65,750	-	-	-	\$ 258,956
Street Lighting	-	61,500	-	-	-	\$ 61,500
Pest Control	29,136	20,950	11,000	-	-	\$ 61,086
Parks Department	59,608	37,800	-	-	-	\$ 97,408
Leased Buildings	2,066	47,120	-	-	-	\$ 49,186
Grants in Aid	-	-	-	-	26,300	\$ 26,300
Transfers	-	-	-	257,748	-	\$ 257,748
Totals	\$ 1,419,446	\$ 744,220	\$ 34,000	\$ 257,748	\$ 26,300	\$ 2,481,714
Percent of 2011 General Fund Budget	57.20%	29.99%	1.37%	10.39%	1.06%	100.00%



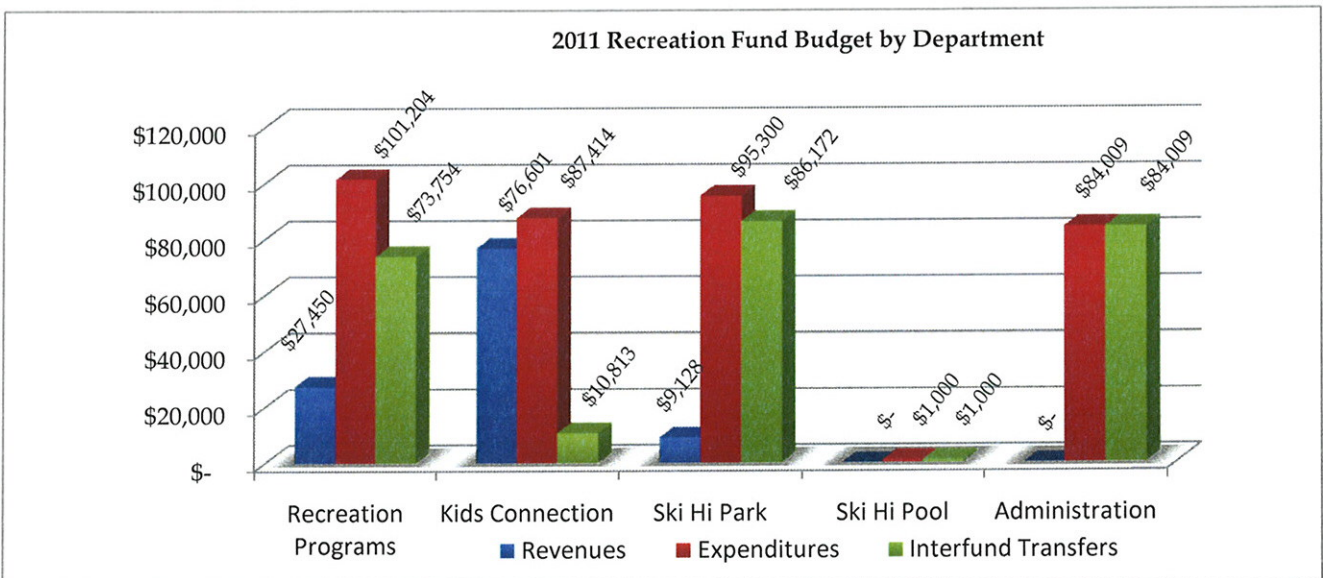
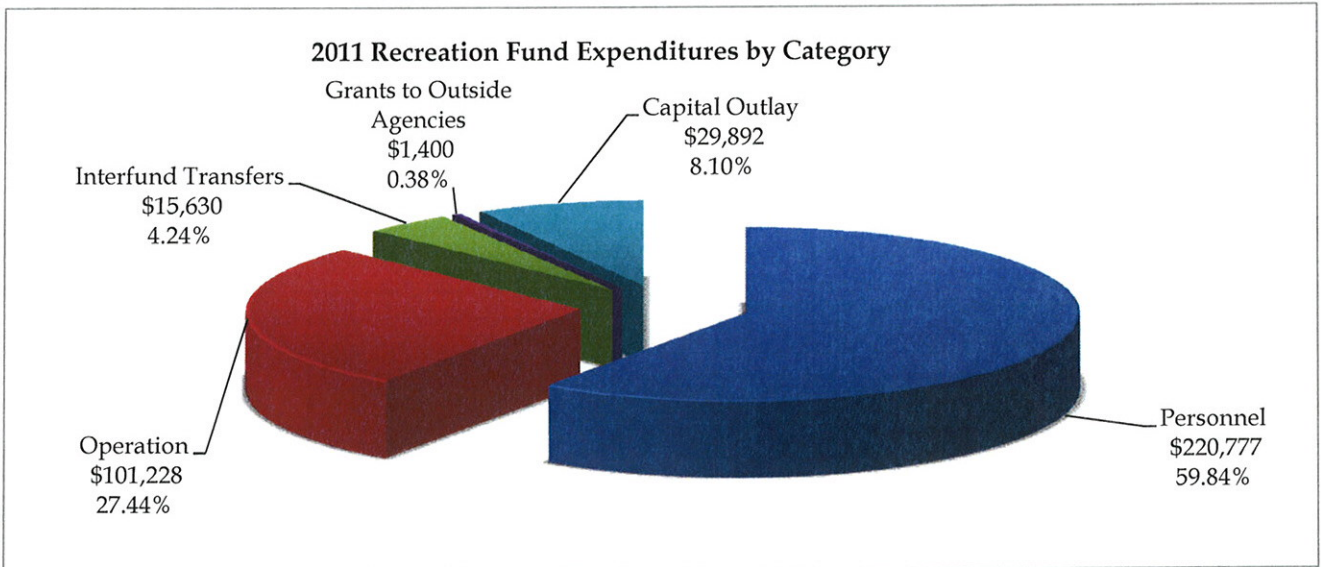
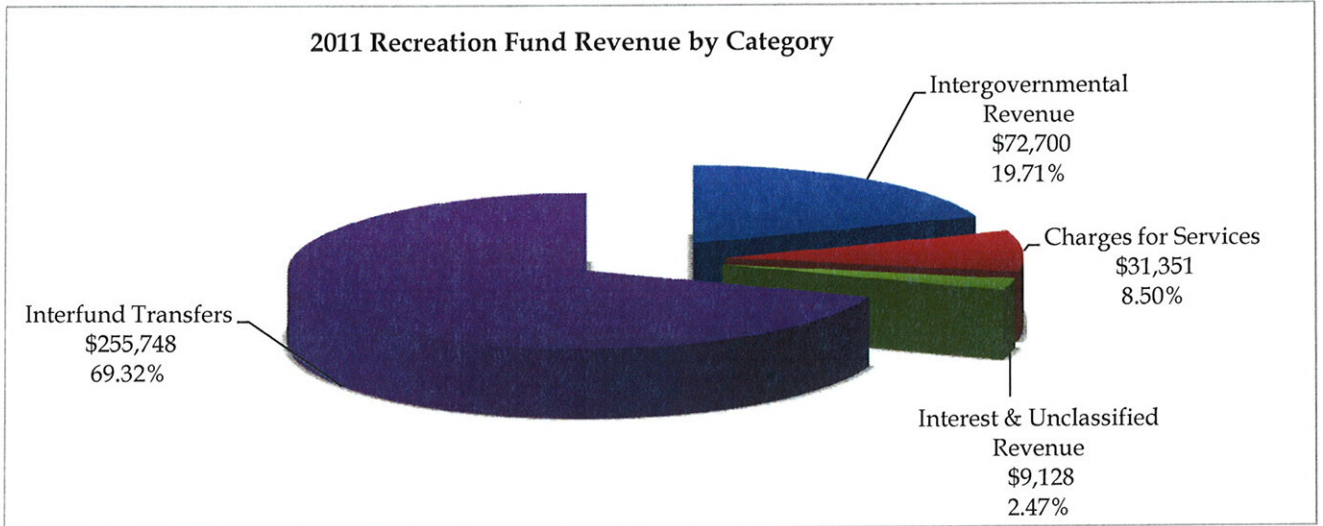
City of Monte Vista
 Budget Summary - Special Revenue Funds
 For the Years Ended December 31, 2009 - 2011

RECREATION FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Intergovernmental Revenue	\$ 190,942	\$ 72,700	\$ 72,700
Charges for Services	\$ 32,545	\$ 25,175	\$ 31,351
Interest & Unclassified Revenue	\$ 9,102	\$ 15,700	\$ 9,128
Interfund Transfers	\$ 175,351	\$ 201,624	\$ 255,748
Total Revenues and other Financing Sources	\$ 407,940	\$ 315,199	\$ 368,927
EXPENDITURES			
Culture and Recreation			
Recreation Administration	\$ 50,240	\$ 70,065	\$ 66,979
Recreation	\$ 72,186	\$ 81,367	\$ 101,204
Monte Vista Kids Connection	\$ 71,657	\$ 80,366	\$ 87,414
GOCO Marsh Playground Pass Through Grant	\$ 135,382	\$ -	\$ -
Ski Hi Park	\$ 52,633	\$ 63,994	\$ 65,408
Ski Hi Pool	\$ 1,203	\$ 2,377	\$ 1,000
Grants to Outside Agencies	\$ 1,400	\$ 1,400	\$ 1,400
Capital Outlay	\$ -	\$ -	\$ 29,892
Interfund Transfers	\$ 15,630	\$ 15,630	\$ 15,630
Total Expenditures and Other Uses	\$ 400,331	\$ 315,199	\$ 368,927
Accumulation (Use) of Fund Balance	\$ 7,609	\$ -	\$ -
Ending Fund Balance	\$ 10,114	\$ 10,114	\$ 10,114

GRANT FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Intergovernmental Revenue			
Federal Funds	\$ 1,376,514	\$ 1,453,843	\$ 912,600
State Funds	\$ 353,030	\$ 253,947	\$ 551,753
Interest & Unclassified Revenue	\$ 59,362	\$ 125,870	\$ 518,016
Interfund Transfers	\$ 324,869	\$ 380,900	\$ 216,830
Total Revenues and other Financing Sources	\$ 2,113,775	\$ 2,214,560	\$ 2,199,199
EXPENDITURES			
Urban Development	\$ 17,316	\$ 2,000	\$ 376,070
Public Safety	\$ -	\$ -	\$ 45,000
Culture and Recreation	\$ 11,074	\$ -	\$ -
Capital Outlay			
Airport Grant	\$ 400,376	\$ 157,896	\$ -
Ski Hi Arena Grant	\$ 529,734	\$ 494,243	\$ -
First Avenue Improvement Grant	\$ -	\$ -	\$ 530,813
GOCO Park Grant	\$ -	\$ -	\$ 227,500
CDBG MV Medical Center Grant	\$ 340,265	\$ 659,800	\$ 1,019,816
CDBG Street Improvement Grant	\$ 836,192	\$ 909,916	\$ -
Total Expenditures and Other Uses	\$ 2,134,957	\$ 2,223,855	\$ 2,199,199
Accumulation (Use) of Fund Balance	\$ (21,182)	\$ (9,295)	\$ -
Ending Fund Balance	\$ 9,295	\$ (0)	\$ (0)

CITY OF MONTE VISTA

Recreation Fund Financial Overview



City of Monte Vista

Budget Summary - Nonmajor Governmental Funds

For the Years Ended December 31, 2009 - 2011

CONSERVATION TRUST FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Intergovernmental Revenue	\$ 40,911	\$ 42,500	\$ 36,621
Interest & Unclassified Revenue	\$ 51	\$ 150	\$ 50
Total Revenues and other Financing Sources	\$ 40,962	\$ 42,650	\$ 36,671
EXPENDITURES			
Culture and Recreation	\$ 11,495	\$ 2,500	\$ -
Capital Outlay	\$ -	\$ -	\$ 40,000
Interfund Transfers	\$ 49,000	\$ 35,401	\$ -
Total Expenditures and Other Uses	\$ 60,495	\$ 37,901	\$ 40,000
Accumulation (Use) of Fund Balance	\$ (19,533)	\$ 4,749	\$ (3,329)
Ending Fund Balance	\$ 3,179	\$ 7,928	\$ 4,599

URBAN RENEWAL AUTHORITY FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Interest & Unclassified Revenue	\$ 21	\$ -	\$ -
Interfund Transfers	\$ -	\$ 3,000	\$ 2,000
Total Revenues and other Financing Sources	\$ 21	\$ 3,000	\$ 2,000
EXPENDITURES			
Urban Development			
Urban Renewal	\$ 1,660	\$ 2,500	\$ 1,800
Transportation Musuem	\$ 1,111	\$ 1,500	\$ 1,500
Total Expenditures and Other Uses	\$ 2,771	\$ 4,000	\$ 3,300
Accumulation (Use) of Fund Balance	\$ (2,750)	\$ (1,000)	\$ (1,300)
Ending Fund Balance	\$ 6,495	\$ 5,495	\$ 4,195

CAPITAL IMPROVEMENT FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Taxes	\$ 336,536	\$ 345,000	\$ 336,346
Interest & Unclassified Revenue	\$ 907	\$ 1,000	\$ 800
Loan Proceeds	\$ -	\$ -	\$ 229,395
Total Revenues and other Financing Sources	\$ 337,443	\$ 346,000	\$ 566,541
EXPENDITURES			
Culture and Recreation	\$ -	\$ -	\$ 15,000
Debit Service	\$ -	\$ -	\$ 51,000
Capital Outlay			
Highway and Streets	\$ 44,188	\$ -	\$ 229,395
Interfund Transfers	\$ 348,377	\$ 349,695	\$ 497,830
Total Expenditures and Other Uses	\$ 392,565	\$ 349,695	\$ 793,225
Accumulation (Use) of Fund Balance	\$ (55,122)	\$ (3,695)	\$ (226,684)
Ending Fund Balance	\$ 338,459	\$ 334,764	\$ 108,080

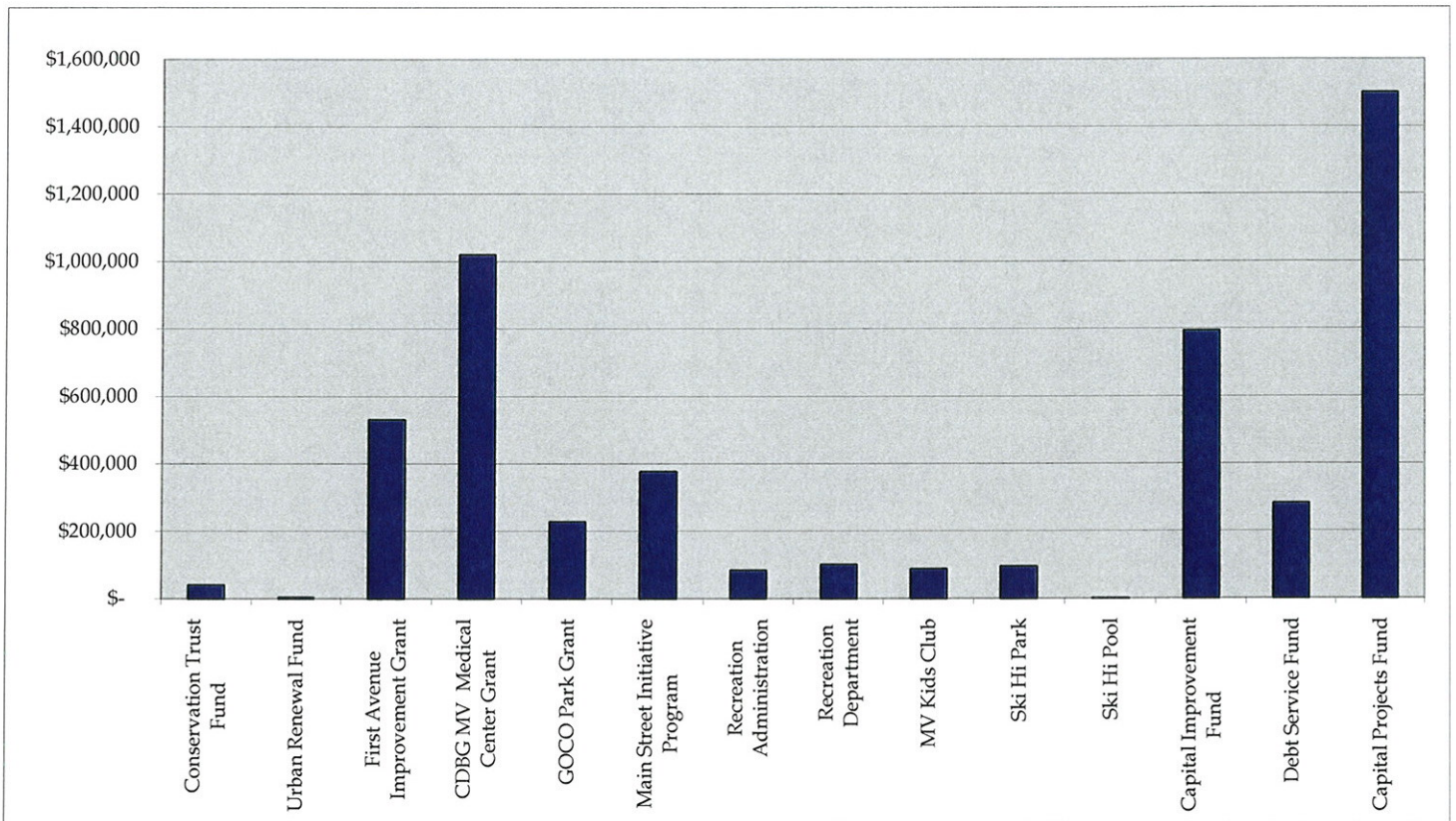
City of Monte Vista
 Budget Summary - Nonmajor Governmental Funds
 For the Years Ended December 31, 2009 - 2011

DEBT SERVICE FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Interest & Unclassified Revenue	\$ 893	\$ 1,000	\$ 800
Interfund Transfers	\$ 281,060	\$ 282,000	\$ 281,000
Total Revenues and other Financing Sources	\$ 281,953	\$ 283,000	\$ 281,800
EXPENDITURES			
Debit Service	\$ 281,060	\$ 283,000	\$ 281,800
Total Expenditures and Other Uses	\$ 281,060	\$ 283,000	\$ 281,800
Accumulation (Use) of Fund Balance	\$ 893	\$ -	\$ -
Ending Fund Balance	\$ 152,399	\$ 152,399	\$ 152,399

CAPITAL PROJECT FUND	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Interest & Unclassified Revenue	\$ 41,708	\$ 30,000	\$ 13,000
Total Revenues and other Financing Sources	\$ 41,708	\$ 30,000	\$ 13,000
EXPENDITURES			
Highway and Streets	\$ 57,417	\$ 110,000	\$ 323,000
Debit Service	\$ 15	\$ -	\$ -
Capital Outlay	\$ 27,300	\$ -	\$ 1,177,000
Interfund Transfers	\$ 189,052	\$ 257,056	\$ -
Total Expenditures and Other Uses	\$ 273,784	\$ 367,056	\$ 1,500,000
Accumulation (Use) of Fund Balance	\$ (232,076)	\$ (337,056)	\$ (1,487,000)
Ending Fund Balance	\$ 2,002,551	\$ 1,665,495	\$ 178,495

**CITY OF MONTE VISTA
OTHER GOVERNMENTAL FUNDS
2011 EXPENDITURE BUDGET BY CATEGORY**

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Grants to Outside Agencies	Debt Service	Total
Conservation Trust Fund	\$ -	\$ -	\$ 40,000		\$ -	\$ -	\$ 40,000
Urban Renewal Fund	-	3,300	-	-	-	-	\$ 3,300
First Avenue Improvement Grant	-	-	530,813	-	-	-	\$ 530,813
CDBG MV Medical Center Grant	-	-	1,019,816	-	-	-	\$ 1,019,816
GOCO Park Grant	-	-	227,500	-	-	-	\$ 227,500
Main Street Initiative Program	-	376,070	-	-	-	-	\$ 376,070
Recreation Administration	55,269	11,710	-	15,630	1,400	-	\$ 84,009
Recreation Department	56,499	44,705	-	-	-	-	\$ 101,204
MV Kids Club	74,091	13,323	-	-	-	-	\$ 87,414
Ski Hi Park	34,918	30,490	29,892	-	-	-	\$ 95,300
Ski Hi Pool	-	1,000	-	-	-	-	\$ 1,000
Capital Improvement Fund	-	15,000	229,395	497,830	-	51,000	\$ 793,225
Debt Service Fund	-	-	-	-	-	281,800	\$ 281,800
Capital Projects Fund	-	323,000	1,177,000	-	-	-	\$ 1,500,000
Totals	\$ 220,777	\$ 818,598	\$ 3,254,416	\$ 513,460	\$ 1,400	\$ 332,800	\$ 5,141,451
% of Other Governmental Funds 2011 Budget	4.29%	15.92%	63.30%	9.99%	0.03%	6.47%	100.00%



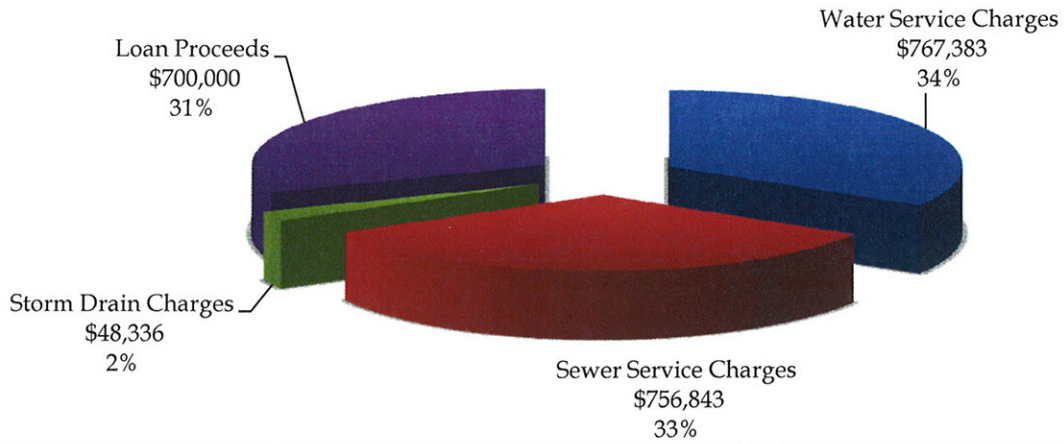
City of Monte Vista
 Budget Summary- Proprietary Fund
 For the Years Ended December 31, 2009 - 2011

City Service Utility Fund	2009 ACTUAL	2010 PROJECTED	2011 PROPOSED
REVENUES			
Licenses & Permits	\$ -	\$ 200	\$ -
Charges for Services	\$ 1,421,355	\$ 1,572,337	\$ 1,551,362
Interest & Unclassified Revenue	\$ 9,940	\$ 22,000	\$ 21,200
Loan Proceeds	\$ -	\$ -	\$ 700,000
Capital Contributions	\$ 28,100	\$ 11,500	\$ -
Total Revenues and other Financing Sources	\$ 1,459,395	\$ 1,606,037	\$ 2,272,562
EXPENDITURES			
City Service Utility			
City Shop	\$ 26,276	\$ 34,582	\$ 34,176
Administration	\$ 535,012	\$ 560,308	\$ 517,215
Wastewater Treatment Plant	\$ 181,535	\$ 206,301	\$ 210,648
Sewage Disposal	\$ 121,185	\$ 215,834	\$ 212,708
Storm Drain	\$ 16,636	\$ 20,154	\$ 19,760
Water Supply	\$ 318,681	\$ 325,524	\$ 328,075
Capital Outlay	\$ -	\$ 58,500	\$ 1,054,000
Debt Service	\$ 74,862	\$ 74,900	\$ 109,900
Interfund Transfers	\$ 83,408	\$ 83,408	\$ 83,408
Total Expenditures and Other Uses	\$ 1,357,595	\$ 1,579,511	\$ 2,569,890
Less Depreciation	\$ 141,060	\$ 141,060	\$ 141,060
Accumulation (Use) of Fund Balance	\$ (39,260)	\$ (114,534)	\$ (438,388)
Ending Fund Balance	\$ 1,942,178	\$ 1,827,644	\$ 1,389,256

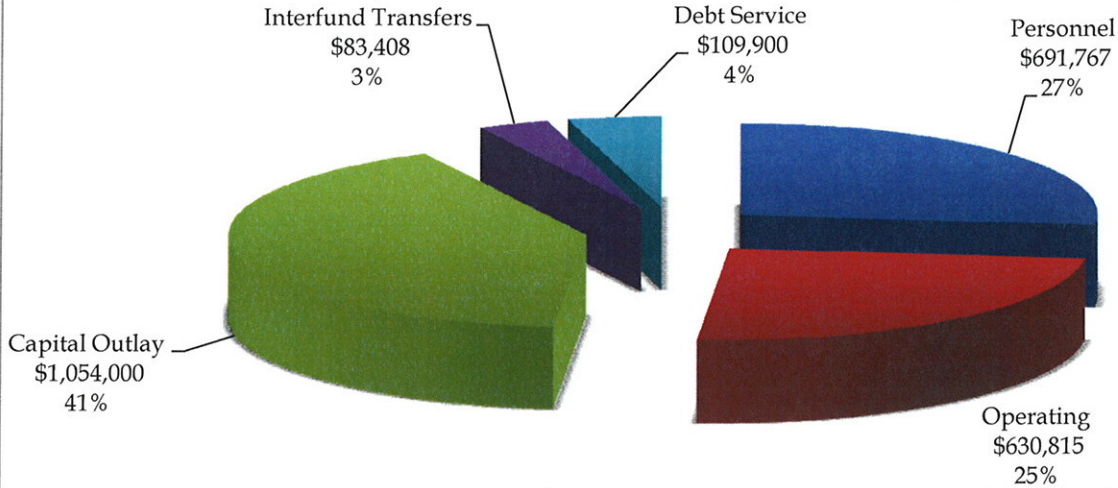
CITY OF MONTE VISTA

City Service Utility Fund Financial Overview

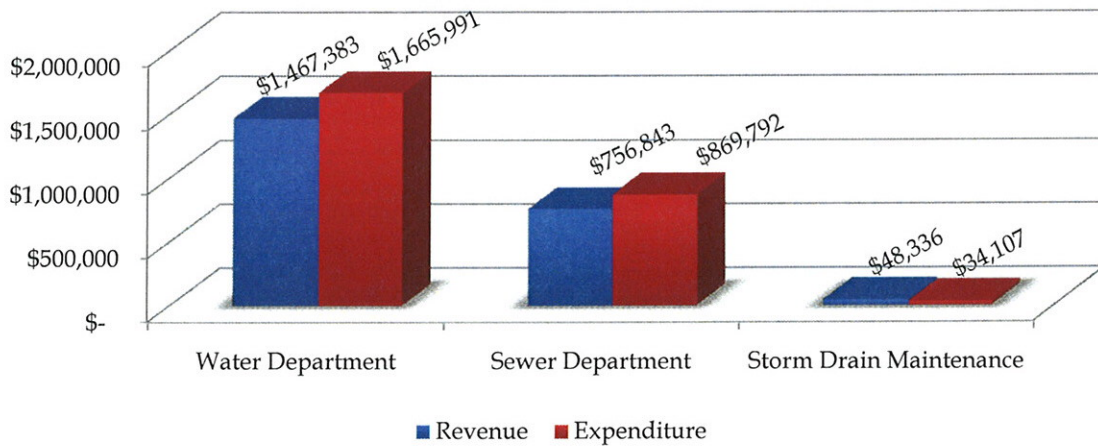
2011 City Service Utility Fund Revenue by Category



2011 City Service Utility Fund Expenditures by Category

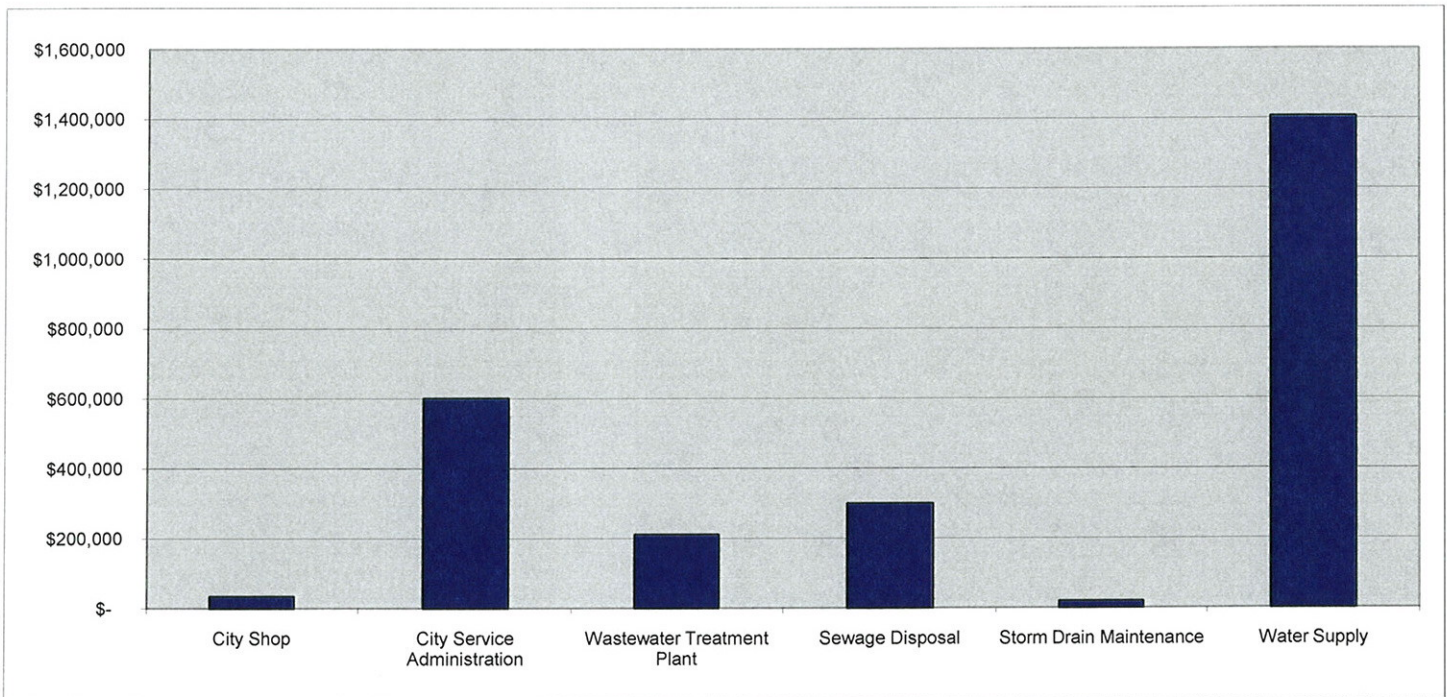


2011 City Service Utility Fund Budget by Department



**CITY OF MONTE VISTA
PROPRIETARY FUND SUMMARY
2011 EXPENDITURE BUDGET BY CATEGORY**

	Personnel	Operating	Capital Outlay	Transfers to Other Funds	Debt Service	Total
City Shop	\$ 18,976	\$ 15,200	\$ -	\$ -	\$ -	\$ 34,176
City Service Administration	304,800	212,415	-	83,408	-	\$ 600,623
Wastewater Treatment Plant	48,698	161,950	-	-	-	\$ 210,648
Sewage Disposal	154,858	57,850	12,000	-	74,900	\$ 299,608
Storm Drain Maintenance	17,260	2,500	-	-	-	\$ 19,760
Water Supply	147,175	180,900	1,042,000	-	35,000	\$ 1,405,075
Totals	\$691,767	\$ 630,815	\$ 1,054,000	\$ 83,408	\$ 109,900	\$ 2,569,890
% of 2011 Proprietary Fund Budget	26.92%	24.55%	41.01%	3.25%	4.28%	100.00%



Section 4

General Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
GENERAL FUND					
TAXES					
01-3100-3111	GENERAL PROPERTY TAXES	344,476	332,455	340,093	333,374
01-3100-3112	SPECIFIC OWNERSHIP TAX	47,821	32,121	51,000	41,604
01-3100-3131	COUNTY SALES TAX	742,025	663,454	752,100	748,827
01-3100-3132	CITY SALES TAX	336,536	286,945	345,000	336,346
01-3100-3141	STATE AIRPORT GAS TAX	420	275	1,000	500
01-3100-3181	SEVERANCE TAX	2,891	1,726	.00	.00
01-3100-3182	FRANCHISE TAX	163,429	121,798	165,200	169,000
01-3100-3183	OCCUPATIONAL TAX	10,174	8,792	11,590	10,000
Total TAXES:		1,647,771	1,447,565	1,665,983	1,639,651
LICENSES & PERMITS					
01-3200-3210	BUSINESS LICENSES	1,900	1,766	2,000	1,800
01-3200-3211	LIQUOR LICENSES	1,809	786	2,000	1,000
01-3200-3216	LICENSES/CONTRACTOR	800	1,088	1,200	1,100
01-3200-3220	PERMITS-BLDG/SIGN/PLUMBING	720	645	1,200	700
01-3200-3226	DOG LICENSES	462	1,361	1,000	1,500
Total LICENSES & PERMITS:		5,691	5,645	7,400	6,100
INTERGOVERNMENTAL REVENUE					
01-3300-3310	FEDERAL GRANTS	.00	.00	.00	1,700
01-3300-3340	STATE GRANTS	47,534	6,715	5,000	3,000
01-3300-3354	HIGHWAY USER TAX	128,588	110,268	137,714	154,255
01-3300-3355	AUTO LICENSE FEES	18,282	13,224	17,000	18,000
01-3300-3356	CIGARETTE TAX	6,591	4,048	7,000	6,261
01-3300-3370	COUNTY CONTRIBUTIONS & GRANTS	.00	.00	.00	5,000
01-3300-3380	ROAD & BRIDGE FUND	23,266	22,461	24,000	22,800
01-3300-3390	PAYMENT IN LIEU OF TAXES	158,165	118,624	158,165	158,165
Total INTERGOVERNMENTAL REVENUE:		382,427	275,339	348,879	369,181
CHARGES FOR SERVICES					
01-3400-3410	STREET LIGHT FEES	.00	50,187	67,000	67,000
01-3400-3413	ZONING/SUBDIVISION PERMIT FEES	2,150	2,150	2,500	2,150
01-3400-3423	JAIL CHARGES	250	.00	1,300	.00
01-3400-3425	POLICE SECURITY	8,490	8,580	9,100	8,900
01-3400-3426	SEX OFFENDER REGISTRATION FEE	.00	520	.00	500
01-3400-3427	POLICE DISPATCH FEES	.00	.00	9,000	.00
01-3400-3428	POLICE VIN & IMPOUND FEES	670	470	1,200	500
01-3400-3430	AIRPORT TWO CENT AVGAS TAX	298	117	300	200
01-3400-3457	PEST CONTROL COLLECTIONS	89,463	76,763	95,635	92,400
01-3400-3458	WEED CONTROL COLLECTIONS	10,299	3,554	5,000	.00
Total CHARGES FOR SERVICES:		111,619	142,342	191,035	171,650

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
FINES & FORFEITS					
01-3500-3510	DUI FINES	2,693	2,737	3,000	2,600
01-3500-3511	COURT COSTS & FINES	50,241	54,645	40,000	71,000
01-3500-3513	PD TRAINING SURCHARGE	5,269	6,347	4,300	8,694
01-3500-3514	ACO TRAINING SURCHARGE	235	245	500	500
01-3500-3515	COMMUNITY ED SURCHARGE	235	245	500	500
01-3500-3516	ANIMAL CONTROL FINES	2,850	1,413	2,500	2,500
01-3500-3517	BOND/BOOKING FEE	3,320	2,000	2,300	2,500
Total FINES & FORFEITS:		64,843	67,632	53,100	88,294
INTEREST & MISCELLANEOUS					
01-3600-3611	EARNINGS ON INVESTMENTS	999	441	5,000	1,000
01-3600-3620	BUILDING RENT	44,234	33,176	44,200	40,700
01-3600-3621	AIRPORT LEASES	10,084	9,764	9,700	9,700
01-3600-3622	MISCELLANEOUS RENT	6,480	1,172	6,000	1,400
01-3600-3640	DONATIONS & CONTRIBUTIONS	2,981	.00	.00	.00
01-3600-3641	MAIN STREET DONATIONS/FUNDRAIS	7,230	155	6,000	.00
01-3600-3642	FIREWORK DONATIONS	.00	3,917	.00	.00
01-3600-3660	UNCLASSIFIED REVENUES	3,956	5,196	4,000	10,000
01-3600-3662	REFUND ON EXPENDITURES	5,450	12,210	5,000	5,000
01-3600-3663	SALE OF TAXABLE ITEMS	295	.00	200	.00
01-3600-3666	401(A) RETIREMENT FORFEITURE	14,539	3,754	4,000	20,000
01-3600-3667	POLICE PENSION FORFEITURES	16,063	18,504	18,000	20,000
Total INTEREST & MISCELLANEOUS:		112,311	88,288	102,100	107,800
OTHER FINANCING SOURCES					
01-3900-3911	TRANSFER FROM CITY SERVICE	83,408	62,556	83,408	83,408
01-3900-3912	TRANSFER FROM RECREATION FUND	15,630	11,723	15,630	15,630
Total OTHER FINANCING SOURCES:		99,038	74,279	99,038	99,038
Total Revenue:		2,423,700	2,101,089	2,467,535	2,481,714
CITY COUNCIL					
01-4110-4111	SALARIES-COUNCIL	15,664	12,490	16,220	17,518
01-4110-4141	FICA CONTR/EMPLR-COUNCIL	1,198	930	1,241	1,340
01-4110-4151	EMPLOYEE INS/EMPLR/COUNCIL	671	1,103	601	1,592
01-4110-4171	RETIRE.CONTR/EMPLR/COUNCIL	103	196	106	210
01-4110-4210	SUPPLIES-COUNCIL	79	412	.00	.00
01-4110-4260	DUES & SUBSCRIPTIONS-COUNCIL	4,328	2,656	3,500	4,000
01-4110-4270	PRINTING & PUBL-CITY COUNCIL	.00	883	.00	.00
01-4110-4340	PROF.SERVICES-COUNCIL	83	3,200	2,500	2,500
01-4110-4350	TRAVEL & SCHOOLS - COUNCIL	3,790	5,133	7,000	6,000
01-4110-4380	UNCLASSIFIED EXPENSE-COUNCIL	5,711	658	1,500	1,500
Total CITY COUNCIL:		31,625	27,662	32,668	34,660

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CITY CLERK					
01-4114-4111	SALARIES-CITY CLERK	47,999	29,460	48,799	21,165
01-4114-4141	FICA CONTR/EMPLR/C.CLERK	3,538	2,231	3,733	1,619
01-4114-4151	EMPLOYEE INS/EMPLR/C.CLERK	8,343	2,662	8,497	2,882
01-4114-4171	RETIR/CONTR/EMPLR-C.CLERK	3,840	2,357	3,904	1,693
01-4114-4210	SUPPLIES-CITY CLERK	40	44	.00	50
01-4114-4260	DUES & SUBSCRIPT-CITY CLERK	303	218	500	350
01-4114-4270	PRINTING & PUBL.-CITY CLERK	847	1,525	700	4,000
01-4114-4290	GEN/LIAB INS & BONDS-C.CLERK	.00	1,000	.00	1,000
01-4114-4340	PROF.SERVICES-CITY CLERK	3,309	.00	500	2,000
01-4114-4350	TRAVEL & SCHOOLS - C. CLERK	316	66	1,500	1,500
01-4114-4380	MISC. EXPENSE - CITY CLERK	.00	26	.00	.00
01-4114-7410	CAPITAL OUTLAY/EQUIPMENT	.00	.00	.00	13,000
Total CITY CLERK:		68,536	39,587	68,133	49,259
MUNICIPAL COURT					
01-4120-4111	SALARIES-MUNICIPAL COURT	17,780	15,061	18,053	23,526
01-4120-4141	FICA CONTR/EMPLR-MUN.COURT	1,316	1,139	1,381	1,800
01-4120-4151	EMPLOYEE INS/EMPLR/M. COURT	3,328	1,933	2,974	4,027
01-4120-4171	RETIRE.CONTR/EMPLR-M.COURT	1,422	1,205	1,444	1,882
01-4120-4210	SUPPLIES-MUNICIPAL COURT	.00	128	200	.00
01-4120-4260	DUES & SUBSCRIPT-MUN.COURT	30	20	100	20
01-4120-4340	PROF. SERVICES-MUN. COURT	18,614	15,040	20,000	20,000
01-4120-4350	TRAVEL & SCHOOLS-M. COURT	308	.00	1,500	1,000
01-4120-4410	OPERATING EQUIPMENT-COURT	737	.00	.00	.00
Total MUNICIPAL COURT:		43,536	34,526	45,652	52,255
CITY MANAGER					
01-4130-4111	SALARIES-CITY MANAGER	60,906	51,448	62,592	58,880
01-4130-4141	FICA CONTR/EMPLR-CITY MGR	4,526	3,762	4,788	4,504
01-4130-4151	EMPLOYEE INS/EMPLR/C. MGR	7,152	6,211	7,465	10,489
01-4130-4171	RETIRE CONTR./EMPLR/C.MGR	4,602	4,461	5,007	5,678
01-4130-4210	SUPPLIES - CITY MANAGER	699	104	.00	.00
01-4130-4220	COMM. & POSTAGE-CITY MANAGER	924	588	1,000	900
01-4130-4260	DUES & SUBSCRIPT.-CITY MGR	893	919	1,000	980
01-4130-4270	PRINTING & PUBL.-CITY MGR	.00	829	.00	.00
01-4130-4340	PROFESSIONAL SERVICES-C.MGR.	3,374	55	4,000	10,500
01-4130-4341	PROF.SVCS-FIREWORKS	.00	7,000	.00	.00
01-4130-4350	TRAVEL & SCHOOLS-CITY MGR	5,999	3,092	6,000	5,000
01-4130-4380	UNCLASSIFIED EXPENSE-CITY MGR	715	2,834	.00	.00
01-4130-4381	MISC. DONATIONS & CONTRIBUTIONS	450	250	500	1,000
Total CITY MANAGER:		90,240	81,553	92,352	97,931
MAIN STREET BOARD					
01-4139-4210	SUPPLIES-MAIN ST. BOARD	2,754	.00	6,000	.00
01-4139-4270	PRINTING & PUBL.-MAIN ST.BOARD	549	.00	500	.00
01-4139-4340	PROFESSIONAL SER. MAIN ST BRD	1,551	100	2,000	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
01-4139-4350	TRAVEL & SCHOOLS-MAIN ST.BOARD	403	188	1,000	.00
01-4139-4380	MISC. EXPENSE-MAIN ST. BOARD	1,045	50	.00	.00
Total MAIN STREET BOARD:		6,301	338	9,500	.00
MAIN STREET PROJECT					
01-4140-4111	SALARIES-MAIN STREET/CITY	15,303	38,112	45,951	.00
01-4140-4141	FICA CONTR/MAIN STREET/CITY	1,165	2,896	3,515	.00
01-4140-4151	EMPL INS/EMPLR/MAIN ST/CITY	1,629	4,970	6,330	.00
01-4140-4171	RETIRE CONTR//MAIN ST/CITY	1,224	3,049	3,676	.00
01-4140-4210	SUPPLIES-MAIN STREET/CITY	7,901	1,818	2,000	.00
01-4140-4220	COMMS/POSTAGE-MAIN ST/CITY	2,182	1,802	2,500	.00
01-4140-4230	FUEL/FUEL BY-PROD-MAINST/CITY	.00	.00	300	.00
01-4140-4260	DUES & SUBSCRIPTIONS/CITY	3,250	3,250	3,200	.00
01-4140-4280	UTILITIES-MAIN STREET/CITY	1,635	1,322	1,500	.00
01-4140-4310	MAINT. OF PHY PROP/CITY FUNDS	68	417	1,000	.00
01-4140-4340	PROF.SERV - MAIN ST.CITY FUNDS	3,146	2,480	3,000	.00
01-4140-4350	TRAVEL & SCHOOLS MAIN ST/CITY	622	3,006	3,000	.00
01-4140-4380	UNCLASSIFIED EXPENSE-MAIN ST	1,843	397	.00	.00
Total MAIN STREET PROJECT:		39,969	63,519	75,972	.00
ELECTION					
01-4141-4380	OTHER EXPENSES-ELECTION	10,476	4,221	.00	12,000
Total ELECTION:		10,476	4,221	.00	12,000
HUMAN RESOURCES DIRECTOR					
01-4146-4111	SALARIES-H.R. DIRECTOR	16,451	15,309	18,671	17,713
01-4146-4141	FICA CONTR/EMPLR-H.R.DIRECT.	1,214	1,169	1,428	1,355
01-4146-4151	EMPL/INS/EMPLR-H.R.DIRECTOR	2,389	2,123	2,719	2,756
01-4146-4171	RETIRE/CONTR/EMPLR-H.R.DIR.	1,316	1,217	1,494	1,417
01-4146-4210	SUPPLIES-H.R. DIRECTOR	.00	79	120	100
01-4146-4260	DUES & SUBSCRIPT-H.R. DIR.	100	.00	100	.00
01-4146-4340	PROF SERVICES-H.R.DIRECTOR	.00	.00	.00	1,325
01-4146-4350	TRAVEL & SCHOOLS-H.R. DIR.	750	400	883	875
Total HUMAN RESOURCES DIRECTOR:		22,220	20,298	25,415	25,541
FINANCE DIRECTOR					
01-4151-4111	SALARIES - FINANCE	44,823	38,560	49,307	50,153
01-4151-4141	FICA CONTR/EMPLR -FINANCE D.	3,136	2,700	3,772	3,837
01-4151-4151	EMPL INS/EMPLR/FINANCE DIR.	12,189	10,446	14,033	14,894
01-4151-4171	RETIRE.CONTR/EMPLR-FIN.DIR.	3,586	3,085	3,945	4,012
01-4151-4210	SUPPLIES-FINANCE	99	.00	.00	.00
01-4151-4230	FUEL & FUEL BY-PRODUCTS-FIN	29	.00	100	.00
01-4151-4260	DUES & SUBSCRIPT-FINANCE DIR	185	160	200	200
01-4151-4270	PRINT & PUBLI.-FINANCE DIR.	211	.00	100	100
01-4151-4320	RENTS & PAYMENTS-FINANCE	30	30	50	40
01-4151-4340	PROF. SERVICES-FINANCE DIR.	50	3,000	500	500

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
01-4151-4350	TRAVEL & SCHOOLS-FINANCE DIR	1,377	330	3,500	3,500
01-4151-4381	CTY TREAS.COLL.FEE-FIN. DIR.	6,339	6,649	7,500	7,500
01-4151-4382	BNK CHG/DISC.TKN-FINANCE DIR	15	33	500	200
Total FINANCE DIRECTOR:		72,069	64,993	83,507	84,936
CITY ATTORNEY					
01-4152-4131	CONTRACT LABOR-CITY ATTORNEY	43,000	35,833	43,000	43,000
Total CITY ATTORNEY:		43,000	35,833	43,000	43,000
PURCHASING & GENERAL SERVICES					
01-4158-4210	SUPPLIES-P&G SERVICES	10,964	6,477	10,800	11,000
01-4158-4220	COMMS/POSTAGE-P&G SVCS.	13,153	11,523	13,500	13,300
01-4158-4230	FUEL/FUEL BY-PROD-PURC.DEPT	110	54	200	150
01-4158-4260	DUES & SUBSCRIPTIONS-P&G SVCS.	30	120	100	150
01-4158-4290	GENERAL & LIAB.INS.-P&G SVCS.	58,067	55,408	53,342	54,500
01-4158-4300	EQUIP.MAINTENANCE-P&G SVCS.	98	25	500	100
01-4158-4321	LEASE/EQUIPMENT-P&G DEPT.	.00	7,062	7,000	8,700
01-4158-4340	PROF.SERVICES-P&G SVCS.	14,299	25,936	21,000	19,700
01-4158-4343	AUDIT FEES-P&G SVCS.	12,125	15,000	14,000	15,000
01-4158-4410	OPERATING EQUIP. - P&G SVCS.	3,521	6,352	6,100	3,000
01-4158-8000	CAPITAL EQUIPMENT RESERVE	.00	.00	.00	11,009
Total PURCHASING & GENERAL SERVICES:		112,367	127,957	126,542	136,609
POLICE BUILDING					
01-4191-4210	SUPPLIES-POLICE BUILDING	1,210	515	1,500	1,400
01-4191-4280	UTILITIES-POLICE BLDG	14,872	9,504	16,000	16,000
01-4191-4290	GEN/LIAB.INS.& BONDS-P.BLDG	403	455	450	470
01-4191-4300	EQUIP.MAINT-POLICE BLDG.	222	188	500	500
01-4191-4310	MAINT.OF PHYSCL PROP-P.BLDG	1,772	1,660	2,000	2,000
01-4191-4340	PROFESSIONAL SERVICES-PD BLD	8,475	7,360	10,800	10,800
01-4191-4348	LANDFILL FEES-PD BUILDING	.00	.00	100	.00
Total POLICE BUILDING:		26,954	19,682	31,350	31,170
CITY SHOP					
01-4192-4111	SALARIES-CITY SHOP	3,903	2,467	4,168	4,168
01-4192-4141	FICA CONTR/EMPLR-CITY SHOP	298	189	319	319
01-4192-4151	EMPL INS/EMPLR/CITY SHOP	1,036	653	1,229	1,308
01-4192-4171	RETIRE CONTR/EMPLR-CITY SHOP	312	197	333	333
01-4192-4210	SUPPLIES - CITY SHOP	1,527	816	2,000	2,000
01-4192-4220	COMM.& POSTAGE-CITY SHOP	.00	1	.00	100
01-4192-4230	FUEL/FUEL BY-PROD.-CITY SHOP	385	249	400	400
01-4192-4280	UTILITIES-CITY SHOP	1,718	1,153	2,700	2,000
01-4192-4300	EQUIP.MAINTENANCE-CITY SHOP	414	336	500	500
01-4192-4310	MAINT.PHYSCL PROP.-CITY SHOP	306	26	1,000	1,000
01-4192-4330	UNIFORM MAINTENANCE-SHOP	54	.00	200	200
01-4192-4340	PROFESSIONAL SERVICES-SHOP	12	5	500	250

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01-4192-4350	TRAVEL & SCHOOLS-SHOP-G.F.	141	.00	250	250
01-4192-4410	OPERATING EQUIP.-CITY SHOP	.00	.00	.00	400
Total CITY SHOP:		10,107	6,093	13,599	13,228
INFORMATION CENTER					
01-4195-4210	SUPPLIES-INFO CENTER	.00	.00	.00	200
01-4195-4220	COMMS/POSTAGE-INFO CENTER	.00	.00	.00	2,500
01-4195-4280	UTILITIES-INFO CENTER	.00	.00	.00	1,800
01-4195-4310	MAINT.OF PHYS PROP-INFO CENTER	.00	.00	.00	3,000
Total INFORMATION CENTER:		.00	.00	.00	7,500
POLICE DEPARTMENT					
01-4211-4111	SALARIES-POLICE DEPT.	402,145	391,219	434,081	506,829
01-4211-4116	UNIFORM ALLOWANCE PAY-P.D.	5,550	4,272	6,600	6,600
01-4211-4121	HOLIDAY PAY-POLICE DEPT	21,086	16,034	20,000	24,000
01-4211-4141	FICA CONTR/EMPLR-POLICE DEPT	5,434	5,334	7,197	10,917
01-4211-4151	EMPLOYEE INS/EMPLR/ P.D.	102,828	85,171	115,467	131,447
01-4211-4161	POLICE PENS./EMPLR-P.D.	59,128	56,935	63,963	66,008
01-4211-4171	RETIRE.CONTR/EMPLR-P.D.	593	504	.00	4,029
01-4211-4210	SUPPLIES-POLICE DEPARTMENT	10,552	9,020	7,000	11,000
01-4211-4211	SUPPLIES-NEIGHBORHOOD WATCH	318	52	500	500
01-4211-4214	TASER GRANT	11,283	.00	.00	.00
01-4211-4217	VEST GRANT-POLICE DEPARTMENT	4,108	.00	10,000	3,400
01-4211-4220	COMM.& POSTAGE-POLICE DEPT.	7,257	6,876	7,500	7,500
01-4211-4230	FUEL/FUEL BY-PRODUCTS - P.D.	14,368	12,806	17,000	17,000
01-4211-4240	PRISONER CUSTODY-POLICE DEPT	602	485	1,000	1,000
01-4211-4260	DUES & SUBSCRIPTIONS-P.D.	453	590	500	840
01-4211-4270	PRINTING & PUBLICATIONS-P.D.	196	550	500	1,200
01-4211-4290	GEN.& LIAB.INS.& BONDS-P.D.	1,500	684	1,000	1,000
01-4211-4300	EQUIP. MAINT.-POLICE DEPT.	20,939	6,907	10,000	10,000
01-4211-4320	RENTS & PAYMENTS-POLICE DEPT	219	153	500	500
01-4211-4321	LEASE/RENTAL-POLICE DEPT	.00	.00	.00	300
01-4211-4330	UNIFORM MAINTENANCE-P.D.	1,307	918	1,000	3,900
01-4211-4340	PROFESSIONAL SERVICES-P.D.	9,702	22,145	4,000	103,000
01-4211-4350	TRAVEL & SCHOOLS-POLICE DEPT	1,226	1,796	2,500	2,000
01-4211-4351	ADMINISTRATIVE TRAVEL-P.D.	.00	633	1,000	1,000
01-4211-4352	TRAINING/COURT SURCHARGE	2,897	7,757	5,000	9,000
01-4211-4371	SLV DRUG TASK FORCE	2,000	.00	2,000	.00
01-4211-4380	UNCLASSIFIED EXPENSE-POLICE	212	183	.00	.00
01-4211-4410	OPERATING EQUIPMENT-P.D.	4,288	.00	.00	.00
01-4211-4430	AUTOMOTIVE EQUIPMENT-P.D.	2,816	4,999	.00	2,000
01-4211-4470	CAPITAL OUTLAY-POLICE DEPT.	.00	9,718	9,718	.00
01-4211-7420	CAPITAL OUTLAY/VEHICLES	.00	.00	.00	10,000
Total POLICE DEPARTMENT:		693,005	645,742	728,026	934,970
POLICE DISPATCH					
01-4213-4111	SALARIES-POLICE DISPATCH	162,756	153,343	165,813	35,882

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01-4213-4141	FICA CONTR/EMPLR-P.DISPATCH	11,579	10,921	12,685	2,745
01-4213-4151	EMPL INS/EMPLR/P.DISPATCH	41,671	37,303	45,697	3,523
01-4213-4171	RETIRE CONTR/EMPLR-P.DISPTCH	12,407	10,918	12,465	2,511
01-4213-4330	UNIFORM MAINTENANCE-DISPATCH	485	413	700	.00
01-4213-4350	TRAVEL & SCHOOLS-DISPATCH	93	83	1,000	.00
Total POLICE DISPATCH:		228,991	212,981	238,360	44,661
CODE/ANIMAL ENFORCEMENT					
01-4214-4111	SALARIES-CODE ENFORCEMENT	26,992	23,585	33,159	15,809
01-4214-4141	FICA CONTR/EMPLR-CODE ENFORC.	1,909	1,671	2,537	1,209
01-4214-4151	EMPL INS/EMPLR-CODE ENFORCE.	8,870	7,332	8,979	5,532
01-4214-4171	RETIRE CONTR/EMPLR-CODE ENFORC	2,148	1,879	2,461	1,265
01-4214-4210	SUPPLIES-CODE ENFORCEMENT	958	737	1,141	1,536
01-4214-4220	COMMS/POSTAGE-CODE ENFORC.	425	433	500	960
01-4214-4230	FUEL/FUEL BY-PROD-CONTROL ENFC	997	914	1,700	1,700
01-4214-4260	DUES & SUBS-CODE ENFORC.	50	35	110	120
01-4214-4300	EQUIP.MAINT.-CODE ENFORCEMENT	386	135	.00	800
01-4214-4340	PROF.SERVICES-CODE ENFORCEMENT	12,198	10,179	12,500	18,000
01-4214-4350	TRAVEL/SCHOOLS-CODE ENFORC.	1,252	1,023	1,095	500
01-4214-4352	ACO TRAINING/COURT SURCHARGE	.00	458	.00	500
01-4214-4353	COMMUNITY ED-COURT SURCHARGE	.00	.00	200	200
01-4214-4410	OPERATING EQUIP-CODE ENFORC.	.00	.00	.00	3,500
Total CODE/ANIMAL ENFORCEMENT:		56,183	48,379	64,382	51,631
COMMUNITY DEVELOPMENT					
01-4242-4111	SALARIES-COMMUNITY DEVELOP.	26,798	22,456	25,422	1,311
01-4242-4141	FICA CONTR/EMPLR-COMM.DEVELOP.	2,012	1,680	1,945	100
01-4242-4151	EMPL.INS/EMPLR-COMM.DEVELOP.	1,562	853	1,307	636
01-4242-4171	RET.CONTR/EMPLR-COMM.DEVELOP.	2,144	1,632	2,034	105
01-4242-4210	SUPPLIES-COMM.DEVELOP.	213	122	200	100
01-4242-4220	COMM.& POST-COMM.DEVELOP.	61	58	100	50
01-4242-4260	DUES & SUBSCRIPT-COMM.DEVELOP.	348	285	225	150
01-4242-4340	COMP.PLAN-COMM.DEVELOP.	48,777	.00	.00	.00
01-4242-4341	PROF.SERV-COMM.DEVELOP.	146	.00	200	28,000
01-4242-4344	DANGEROUS BLDG PROGRAM	1,215	.00	.00	.00
01-4242-4350	TRAVEL/SCHOOLS-COMM.DEVELOP.	186	522	500	.00
01-4242-4400	BAD DEBT EXPENSE-COMM.DEVELOP.	11,709	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		95,171	27,608	31,933	30,452
AIRPORT					
01-4300-4111	SALARIES-AIRPORT	4,806	3,188	10,967	7,675
01-4300-4141	FICA CONTR/EMPLR-AIRPORT	359	238	839	587
01-4300-4151	EMPLOYEE INS/EMPLR/AIRPORT	780	402	2,206	2,026
01-4300-4171	RETIRE.CONTR/EMPLR-AIRPORT	381	240	877	614
01-4300-4210	SUPPLIES-AIRPORT	64	85	100	25
01-4300-4220	COMM.& POSTAGE-AIRPORT	1,684	1,422	1,700	1,700
01-4300-4230	FUEL/FUEL BY-PROD.-AIRPORT	77	5	100	100

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01-4300-4270	PRINTING & PUBL.-AIRPORT	78	.00	50	.00
01-4300-4280	UTILITIES-AIRPORT	2,207	2,217	1,600	2,300
01-4300-4290	GEN. & LIAB.INS/BONDS/AIRPORT	2,022	2,022	3,300	3,000
01-4300-4300	EQUIP.MAINTENANCE-AIRPORT	636	629	200	1,000
01-4300-4310	MAINT.PHYSICAL PROP-AIRPORT	2,834	1,497	500	500
01-4300-4340	PROF.SERVICES-AIRPORT	1,238	495	1,910	.00
01-4300-4380	MISC.EXPENSE-AIRPORT	290	185	105	200
Total AIRPORT:		17,456	12,624	24,454	19,727
STREET DEPARTMENT					
01-4310-4111	SALARIES-STREETS	149,811	125,505	130,007	135,302
01-4310-4141	FICA CONTR/EMPLR-STREETS	11,191	9,290	9,946	10,351
01-4310-4151	EMPLOYEE INS/EMPLR-STREETS	32,614	31,224	36,463	36,729
01-4310-4171	RETIRE CONTR/EMPLR-STREETS	11,928	9,923	10,401	10,824
01-4310-4210	SUPPLIES-STREETS	3,789	2,514	6,000	6,000
01-4310-4220	COMM.& POSTAGE-STREETS	65	361	200	250
01-4310-4230	FUEL/FUEL BY-PROD.-STREETS	13,168	17,466	20,000	20,000
01-4310-4250	TRAFFIC CONTROL-STREETS	7,690	4,015	10,000	7,000
01-4310-4270	PRINTING & PUBL-STREET	477	371	500	500
01-4310-4290	GEN. & LIAB.INS/BONDS-STREETS	500	1,000	500	500
01-4310-4300	EQUIPMENT MAINT.-STREETS	26,353	15,048	20,000	20,000
01-4310-4315	STREET REPAIR & MAINT-STREET	24,248	918	.00	1,000
01-4310-4330	UNIFORM MAINTENANCE-STREETS	916	.00	1,000	1,000
01-4310-4340	PROFESSIONAL SERVICES-STREET	255	125	5,000	4,000
01-4310-4348	LANDFILL FEES-STREET	205	429	1,000	2,000
01-4310-4350	TRAVEL & SCHOOLS-STREETS	470	255	1,500	1,500
01-4310-4380	MISCELLANEOUS EXPENSE-STREET	169	1,300	1,000	.00
01-4310-4410	OPERATING EQUIPMENT-STREETS	.00	1,260	1,000	2,000
Total STREET DEPARTMENT:		283,848	221,004	254,517	258,956
PEST CONTROL DEPARTMENT					
01-4318-4111	SALARIES-PEST CONTROL	4,960	5,118	9,084	19,802
01-4318-4141	FICA CONTR/EMPLR-PEST CONTRL	371	382	695	1,515
01-4318-4151	EMPL INS/EMPLR-PEST CONTROL	1,357	1,565	2,687	6,235
01-4318-4171	RETIRE CONTR/EMPLR-PEST CONT	397	409	727	1,584
01-4318-4210	SUPPLIES-PEST CONTROL	19,399	8,259	15,000	20,000
01-4318-4230	FUEL/FUEL BY-PROD.PEST CONTR	127	229	800	400
01-4318-4300	EQUIP.MAINT-PEST CONTROL	197	77	300	300
01-4318-4340	PROF.SERVICES-PEST CONTROL	.00	.00	500	250
01-4318-7410	CAPITAL OUTLAY/EQUIPMENT	.00	.00	.00	11,000
Total PEST CONTROL DEPARTMENT:		26,807	16,039	29,793	61,086
STREET LIGHTING					
01-4323-4280	UTILITIES-STREET LIGHTING	59,088	49,284	60,000	60,000
01-4323-4300	EQUIP.MAINT.-STREET LIGHTING	1,234	1,159	1,500	1,500

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Total STREET LIGHTING:		60,321	50,442	61,500	61,500
PARKS DEPARTMENT					
01-4520-4111	SALARIES-PARKS	52,467	38,879	39,466	43,404
01-4520-4141	FICA CONTR/EMPLR-PARKS	3,787	2,831	3,019	3,320
01-4520-4151	EMPLOYEE INS/EMPLR-PARKS	13,400	9,723	10,263	10,852
01-4520-4171	RETIRE CONTR/EMPLR-PARKS	3,017	1,935	1,917	2,032
01-4520-4210	SUPPLIES-PARKS	11,304	2,079	9,500	7,000
01-4520-4220	COMM. & POSTAGE-PARKS	484	453	.00	500
01-4520-4230	FUEL/FUEL BY-PRODUCTS-PARKS	2,296	2,019	4,000	3,000
01-4520-4280	UTILITIES-PARKS	6,393	6,080	6,000	6,000
01-4520-4300	EQUIPMENT MAINTENANCE-PARKS	6,028	4,359	2,500	2,500
01-4520-4310	MAINT. OF PHYSICAL PROP-PARK	4,860	1,551	2,500	6,000
01-4520-4311	MAINTENANCE OF PAVILION	.00	176	.00	100
01-4520-4320	RENTS & PAYMENTS - PARKS	11,013	10,562	11,000	11,000
01-4520-4340	PROF. SERVICES-PARKS	329	420	.00	300
01-4520-4348	LANDFILL FEES-PARKS	23	355	200	400
01-4520-4350	TRAVEL & SCHOOLS-PARKS	48	305	1,000	1,000
01-4520-4380	MISCELLANEOUS EXPENSE-PARKS	81	159	1,000	.00
01-4520-4410	OPERATING EQUIPMENT-PARKS	.00	431	.00	.00
Total PARKS DEPARTMENT:		115,530	82,317	92,365	97,408
LEASED BUILDINGS					
01-4555-4111	SALARIES-LEASED BLDGS	1,188	1,063	1,426	1,459
01-4555-4141	FICA CONTR/EMPLR/LEASED BLDG	87	77	109	112
01-4555-4151	EMPL INS/EMPLR/LEASED BLDG	285	278	358	378
01-4555-4171	RET.CONTR/EMPLR/LEASED BLDG	75	56	114	117
01-4555-4210	SUPPLIES-LEASED BLDG	1,145	1,025	1,000	1,100
01-4555-4280	UTILITIES-LEASED BLDG	32,797	20,429	38,000	34,000
01-4555-4290	GEN.LIAB.INS/LEASED BLDG	358	539	400	420
01-4555-4300	EQUIP.MAINT/LEASED BLDG	183	200	500	400
01-4555-4310	MAINT.PHYS.PROP/LEASED BLDG	9,361	2,177	5,000	3,000
01-4555-4321	LEASE/RENTAL	55	58	.00	.00
01-4555-4340	PROF. SERVICES	8,241	6,840	8,500	8,200
Total LEASED BUILDINGS:		53,777	32,743	55,407	49,186
GRANTS IN AID					
01-4800-4384	SLV-COLO SBDC-GRANT IN AID	3,000	5,000	5,000	5,000
01-4800-4385	MONTE ARTS COUNCIL	500	500	500	250
01-4800-4387	TRANSPORTATION MUSEUM	550	.00	.00	.00
01-4800-4389	DEVELP.RESOURCE GROUP-GRANT	4,000	2,500	10,000	6,200
01-4800-4390	MONTE VISTA COMMUNITY FUND	.00	.00	.00	14,000
01-4800-4395	SLV HAZ.SUBSTANCE-GRANTS/AID	480	.00	850	850
01-4800-4397	MV GOLF COURSE	.00	2,500	.00	.00
01-4800-4399	CHAMBER OF COMMERCE	3,000	.00	3,000	.00

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Total GRANTS IN AID:		11,530	10,500	19,350	26,300
TRANSFERS					
01-4901-4515	TRANSFER TO U.R.A	.00	1,500	3,000	2,000
01-4901-4525	TRANSFER/MATCHING/FAA GRANT	10,010	961	.00	.00
01-4901-4527	TRANSFR/1ST AVE MATCH	.00	1,424	.00	.00
01-4901-4528	TRANSFER/GRANT FUND	9,491	14,800	14,800	.00
01-4901-4540	TRANSFER TO PARKS & REC.	175,351	151,218	201,624	255,748
Total TRANSFERS:		194,851	169,903	219,424	257,748
Total Expenditure:		2,414,875	2,056,544	2,467,201	2,481,714
GENERAL FUND Revenue Total:		2,423,700	2,101,089	2,467,535	2,481,714
GENERAL FUND Expenditure Total:		2,414,875	2,056,544	2,467,201	2,481,714
Net Total GENERAL FUND:		8,824	44,545	334	.00
Net Grand Totals:		8,824	44,545	334	.00

Section 5

Conservation

Trust Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CONSERVATION TRUST FUND					
INTERGOVERNMENTAL REVENUE					
14-3300-3350	STATE LOTTERY DISBURSEMENT	40,911	28,775	42,500	36,621
Total INTERGOVERNMENTAL REVENUE:		40,911	28,775	42,500	36,621
INTEREST & MISCELLANEOUS					
14-3600-3611	EARNINGS ON INVESTMENTS-C.T.	51	8	150	50
Total INTEREST & MISCELLANEOUS:		51	8	150	50
OTHER FINANCING SOURCES					
14-3900-3990	DESIGNATED FUND BALANCE-C.T.	.00	.00	.00	3,329
Total OTHER FINANCING SOURCES:		.00	.00	.00	3,329
Total Revenue:		40,962	28,783	42,650	40,000
CONSERVATION TRUST FUND					
14-4900-4310	MAINTENANCE-CTF	377	.00	.00	.00
14-4900-4410	CAPITAL IMPROVEMENT-CTF	11,118	.00	2,500	.00
14-4900-7300	CAPITAL OUTLAY/OTHER IMPRVMENTS	.00	.00	.00	40,000
Total CONSERVATION TRUST FUND:		11,495	.00	2,500	40,000
TRANSFERS					
14-4901-4526	TRANSFER/GOCO-MATCHING FUNDS	49,000	28,209	40,000	.00
Total TRANSFERS:		49,000	28,209	40,000	.00
Total Expenditure:		60,495	28,209	42,500	40,000
CONSERVATION TRUST FUND Revenue Total:		40,962	28,783	42,650	40,000
CONSERVATION TRUST FUND Expenditure Total:		60,495	28,209	42,500	40,000
Net Total CONSERVATION TRUST FUND:		19,533-	574	150	.00
Net Grand Totals:		19,533-	574	150	.00

Section 6

*Urban Renewal
Authority Fund
Budget Detail*

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
URBAN RENEWAL AUTHORITY					
INTEREST & MISCELLANEOUS					
15-3600-3611	EARNINGS ON INVEST-U.R.A.	13	6	.00	.00
15-3600-3612	INTEREST INCOME-TREE BOARD	8	2	.00	.00
15-3600-3643	FUND RAISING PROJ-TREE BOARD	.00	1	.00	.00
15-3600-3644	CONTRIBUTIONS-ARTS CENTER	.00	250	.00	.00
Total INTEREST & MISCELLANEOUS:		21	259	.00	.00
OTHER FINANCING SOURCES					
15-3900-3910	G.F. TRANSFER TO U.R.A.	.00	1,500	3,000	2,000
15-3900-3991	DESIGNATED FUND BALANCE-URA	.00	.00	1,000	1,300
Total OTHER FINANCING SOURCES:		.00	1,500	4,000	3,300
Total Revenue:		21	1,759	4,000	3,300
URBAN RENEWAL					
15-4956-4210	SUPPLIES-U.R.A.	.00	.00	200	100
15-4956-4280	UTILITIES-ADAMS STREET LTS	1,475	1,019	2,000	1,500
15-4956-4341	ADAMS STREET RENOVATION-URA	185	.00	300	200
Total URBAN RENEWAL:		1,660	1,019	2,500	1,800
TRANSPORTATION MUSEUM					
15-4958-4280	UTILITIES-MUSEUM	1,111	738	1,500	1,500
Total TRANSPORTATION MUSEUM:		1,111	738	1,500	1,500
Total Expenditure:		2,771	1,757	4,000	3,300
URBAN RENEWAL AUTHORITY Revenue Total:		21	1,759	4,000	3,300
URBAN RENEWAL AUTHORITY Expenditure Total:		2,771	1,757	4,000	3,300
Net Total URBAN RENEWAL AUTHORITY:		2,750-	2	.00	.00
Net Grand Totals:		2,750-	2	.00	.00

Section 7

Grant Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
FIRST AVENUE IMPROV. GRANT					
INTERGOVERNMENTAL REVENUE					
23-3300-3340	CDOT ENHANCE.FUNDS	.00	.00	.00	179,000
23-3300-3344	EIAF GRANT/FIRST AVE GRANT	.00	.00	.00	275,813
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	454,813
INTEREST & MISCELLANEOUS					
23-3600-3640	PRIVATE INVESTMENTS	.00	.00	.00	76,000
Total INTEREST & MISCELLANEOUS:		.00	.00	.00	76,000
OTHER FINANCING SOURCES					
23-3900-3910	MATCHING FUNDS/TRNFR FROM GF	.00	1,424	.00	.00
23-3900-3913	MATCHING FUNDS/CIF TRANSFER	17,316	.00	.00	.00
Total OTHER FINANCING SOURCES:		17,316	1,424	.00	.00
Total Revenue:		17,316	1,424	.00	530,813
FIRST AVE. IMPROV. GRANT					
23-4639-4340	PROFESS. SERVICE-IMPRV GRANT	17,316	1,424	.00	.00
23-4639-7500	CAPITAL OUTLAY/INFRASTRUCTUE	.00	.00	.00	530,813
Total FIRST AVE. IMPROV. GRANT:		17,316	1,424	.00	530,813
Total Expenditure:		17,316	1,424	.00	530,813
FIRST AVENUE IMPROV. GRANT Revenue Total:		17,316	1,424	.00	530,813
FIRST AVENUE IMPROV. GRANT Expenditure Total:		17,316	1,424	.00	530,813
Net Total FIRST AVENUE IMPROV. GRANT:		.00	.00	.00	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CDBG #08-025 - MV FAMILY MED.					
INTERGOVERNMENTAL REVENUE					
31-3300-3314	CDBG FUNDS #08-025	340,200	.00	659,800	600,000
Total INTERGOVERNMENTAL REVENUE:		340,200	.00	659,800	600,000
INTEREST & MISCELLANEOUS					
31-3600-3640	PARTNER MATCH	.00	.00	.00	419,816
Total INTEREST & MISCELLANEOUS:		.00	.00	.00	419,816
OTHER FINANCING SOURCES					
31-3900-3910	GRANT MATCH -CDBG #08-025	65	.00	.00	.00
Total OTHER FINANCING SOURCES:		65	.00	.00	.00
Total Revenue:		340,265	.00	659,800	1,019,816
CDBG #08-025 - MV FAMILY MED.					
31-4800-4440	LAND & BUILDINGS-CDBG #08-025	340,265	.00	.00	.00
31-4800-4470	CAPITAL OUTLAY-MEDICAL GRANT	.00	.00	659,800	.00
31-4800-7201	CAPITAL OUTLAY/BLDG IMPRVMENTS	.00	.00	.00	1,019,816
Total CDBG #08-025 - MV FAMILY MED.:		340,265	.00	659,800	1,019,816
Total Expenditure:		340,265	.00	659,800	1,019,816
CDBG #08-025 - MV FAMILY MED. Revenue Total:		340,265	.00	659,800	1,019,816
CDBG #08-025 - MV FAMILY MED. Expenditure Total:		340,265	.00	659,800	1,019,816
Net Total CDBG #08-025 - MV FAMILY MED.:		.00	.00	.00	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
GOCO GRANT					
INTERGOVERNMENTAL REVENUE					
34-3300-3345	GOCO GRANT FUNDS	.00	.00	.00	175,000
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	175,000
INTEREST & MISCELLANEOUS					
34-3600-3640	CONTRIBUTIONS/PRIVATE SOURCES	.00	.00	.00	20,500
Total INTEREST & MISCELLANEOUS:		.00	.00	.00	20,500
OTHER FINANCING SOURCES					
34-3900-3913	TRANSFER FROM CIF	.00	.00	.00	32,000
Total OTHER FINANCING SOURCES:		.00	.00	.00	32,000
Total Revenue:		.00	.00	.00	227,500
GOCO PARK GRANT					
34-4520-7100	CAPITAL OUTLAY/LAND	.00	.00	.00	227,500
Total GOCO PARK GRANT:		.00	.00	.00	227,500
Total Expenditure:		.00	.00	.00	227,500
GOCO GRANT Revenue Total:		.00	.00	.00	227,500
GOCO GRANT Expenditure Total:		.00	.00	.00	227,500
Net Total GOCO GRANT:		.00	.00	.00	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
GOVERNOR'S MAIN ST INITIATIVE					
INTERGOVERNMENTAL REVENUE					
35-3300-3310	FEDERAL GRANT FUNDS	.00	.00	.00	88,600
35-3300-3340	STATE GRANT FUNDS	.00	.00	.00	47,940
35-3300-3344	EIAF GRANT FUNDS	.00	.00	.00	53,000
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	189,540
INTEREST & MISCELLANEOUS					
35-3600-3640	PRIVATE DONATIONS	.00	.00	.00	1,700
Total INTEREST & MISCELLANEOUS:		.00	.00	.00	1,700
OTHER FINANCING SOURCES					
35-3900-3913	TRANSFER FROM CIF	.00	.00	.00	184,830
Total OTHER FINANCING SOURCES:		.00	.00	.00	184,830
Total Revenue:		.00	.00	.00	376,070
MAIN STREET INITIATIVE					
35-4652-4340	PROFESSIONAL SVCS/MS INITIATIV	.00	.00	.00	376,070
Total MAIN STREET INITIATIVE:		.00	.00	.00	376,070
Total Expenditure:		.00	.00	.00	376,070
GOVERNOR'S MAIN ST INITIATIVE Revenue Total:		.00	.00	.00	376,070
GOVERNOR'S MAIN ST INITIATIVE Expenditure Total:		.00	.00	.00	376,070
Net Total GOVERNOR'S MAIN ST INITIATIVE:		.00	.00	.00	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
JAG - SCHOOL RESOURCE OFFICER					
INTERGOVERNMENTAL REVENUE					
36-3300-3315	FEDERAL JAG FUNDS	.00	.00	.00	45,000
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	45,000
Total Revenue:		.00	.00	.00	45,000
SCHOOL RESOURCE OFFICER					
36-4216-4111	SALARIES-SRO GRANT	.00	.00	.00	33,120
36-4216-4141	FICA CONTR/EMPLR-SRO GRANT	.00	.00	.00	480
36-4216-4151	EMPLOYEE INS/EMPLR/SRO	.00	.00	.00	6,697
36-4216-4161	POLICE PENS /EMPLR-SRO	.00	.00	.00	4,703
Total SCHOOL RESOURCE OFFICER:		.00	.00	.00	45,000
Total Expenditure:		.00	.00	.00	45,000
JAG - SCHOOL RESOURCE OFFICER Revenue Total:		.00	.00	.00	45,000
JAG - SCHOOL RESOURCE OFFICER Expenditure Total:		.00	.00	.00	45,000
Net Total JAG - SCHOOL RESOURCE OFFICER:		.00	.00	.00	.00
Net Grand Totals:		.00	.00	.00	.00

Section 8

Recreation Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
RECREATION FUND					
INTERGOVERNMENTAL REVENUE					
40-3300-3345	PASS-THROUGH GRANT	135,382	.00	.00	.00
40-3300-3370	MV KIDS CONNECTION/COUNTY CONT	59,565	66,101	72,700	72,700
Total INTERGOVERNMENTAL REVENUE:		194,947	66,101	72,700	72,700
CHARGES FOR SERVICES					
40-3400-3470	YOUTH SPORTS	10,830	13,860	16,020	17,850
40-3400-3471	ADULT BASKETBALL	.00	.00	900	2,800
40-3400-3472	ADULT VOLLEYBALL	.00	.00	900	1,200
40-3400-3473	ADULT SOFTBALL	2,325	5,875	2,250	5,600
40-3400-3474	SPONSOR FEE-ADVERTISING SOLD	3,050	2,200	3,775	.00
40-3400-3475	KIDS CONNECTION MEMBER DUES	875	1,818	1,330	1,996
40-3400-3476	KIDS CONNECTION EVENTS FEE	505	2,638	.00	1,905
40-3400-3477	SPECIAL EVENTS	416	30	.00	.00
40-3400-3478	SOCCER PROGRAM	2,580	.00	.00	.00
Total CHARGES FOR SERVICES:		20,581	26,421	25,175	31,351
INTEREST & MISCELLANEOUS					
40-3600-3611	EARNINGS ON INVEST-P & R	3	96	200	.00
40-3600-3620	REC. BLDG & GROUNDS RENT	11,774	20,650	15,000	9,128
40-3600-3621	MISCELLANEOUS RENTALS-REC.FUND	400	.00	.00	.00
40-3600-3640	DONATIONS & CONTRIBUTIONS	.00	10,150	.00	.00
40-3600-3641	DONATIONS-MV KIDS CONNECTION	.00	2,223	.00	.00
40-3600-3644	DONATED REGISTRATION FEE	.00	15-	.00	.00
40-3600-3645	FOOTBALL CONTRIBUTIONS/EQUIP.	3,931	.00	.00	.00
40-3600-3660	UNCLASSIFIED REVENUE-P & R	170	75	.00	.00
40-3600-3662	REF.ON EXPENDITURES-REC.FUND	570	4,195	500	.00
40-3600-3663	SALE OF TAXABLE ITEMS	23	.00	.00	.00
40-3600-3666	POP MACHINE REVENUE/SK HI	170	.00	.00	.00
40-3600-3668	MONTE MART BOOTH FEE	20	.00	.00	.00
Total INTEREST & MISCELLANEOUS:		17,061	37,374	15,700	9,128
OTHER FINANCING SOURCES					
40-3900-3910	G.F. TRANSFER TO REC.FUND	175,351	151,218	201,624	255,748
40-3900-3920	SALE OF FIXED ASSETS	.00	26	.00	.00
Total OTHER FINANCING SOURCES:		175,351	151,244	201,624	255,748
Total Revenue:		407,939	281,140	315,199	368,927
RECREATION ADMIN.					
40-4510-4111	SALARIES- REC. ADMIN.	30,285	28,752	40,630	38,591
40-4510-4141	FICA CONTR/EMPLR-REC. ADMIN	2,199	2,062	3,108	2,952
40-4510-4151	EMPL INS/EMPLR-REC. ADMIN.	5,877	6,943	9,863	10,578
40-4510-4171	RETIRE CONTR/EMPLR/REC. ADMIN	2,480	2,312	3,250	3,148

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
40-4510-4210	SUPPLIES- REC. ADMIN.	422	64	500	2,000
40-4510-4220	COMM. & POSTAGE- REC. ADMIN.	807	191	1,400	500
40-4510-4230	FUEL/FUEL BY-PROD.-REC. ADM	481	594	300	500
40-4510-4260	DUES/SUBS- REC. ADMIN	283	391	700	300
40-4510-4270	PRINT/PUBL- REC ADMIN	748	.00	1,200	300
40-4510-4290	GEN/LIAB.INS- REC ADM	3,460	3,772	3,314	5,310
40-4510-4300	EQUIP.MAINT- REC ADMIN	157	809	300	300
40-4510-4340	PROF.SVCS-REC ADMIN	160	2,520	2,500	.00
40-4510-4350	TRAV/SCHOOLS-REC ADM	1,945	1,459	2,200	2,200
40-4510-4380	MISC.EXPENSE- REC ADM	935	208	300	300
40-4510-4381	PASS-THROUGH GRANT	135,382	.00	.00	.00
40-4510-4410	OP.EQUIP. - REC.ADMIN	.00	175	500	.00
40-4510-4560	TRNSFR TO LEASED BLDG/LEASE	15,630	11,723	15,630	15,630
Total RECREATION ADMIN.:		201,250	61,975	85,695	82,609
RECREATION DEPT					
40-4511-4111	SALARIES-RECREATION	34,295	34,422	42,295	43,685
40-4511-4141	FICA CONTR/EMPLR/RECREATION	2,564	2,582	3,236	3,342
40-4511-4151	EMPLOYEE INS/EMPLR/RECREATN	6,262	5,798	6,609	7,017
40-4511-4171	RETIRE/CONTR/EMPLR/RECREATN	2,536	2,160	2,424	2,455
40-4511-4211	YOUTH SPORTS-ATHLETIC SUPPLIES	1,778	2,905	1,951	8,115
40-4511-4212	SUPPLIES-RECREATION	207	69	500	100
40-4511-4213	FOOTBALL EQUIPMENT	1,624	.00	.00	1,652
40-4511-4220	COMMUNICATIONS & POSTAGE/REC	180	453	.00	480
40-4511-4230	FUEL/FUEL BY-PROD-REC. DEPT.	149	324	.00	150
40-4511-4260	DUES & SUBSCRIPTIONS-REC.	.00	75	.00	.00
40-4511-4270	PRINTING & PUBLICATIONS-REC.	372	83	2,000	469
40-4511-4280	UTILITIES-SKI HI PARK-BALLPK	6,553	5,931	7,000	7,000
40-4511-4300	EQUIPMENT MAINT.-RECREATION	89	3,580	.00	100
40-4511-4340	PROF.SERVICES-RECREATION	4,478	2,819	6,503	1,276
40-4511-4350	TRAVEL & SCHOOLS-RECREATION	692	50	800	.00
40-4511-4361	YOUTH SPORTS-UNIFORM/MEDALS	9,164	8,901	8,049	5,742
40-4511-4362	SPECIAL EVENTS-RECREATION	1,243	515	.00	17,837
40-4511-4363	ADULT SPORTS-RECREATION	.00	.00	.00	1,784
40-4511-4380	MISC.EXPENSE-RECREATION	.00	205	.00	.00
Total RECREATION DEPT:		72,187	70,871	81,367	101,204
SKI HI PARK DEPARTMENT					
40-4512-4111	SALARIES-SKI HI PARK	14,032	18,259	23,702	24,184
40-4512-4141	FICA CONTR/EMPLR-SKI HI PARK	1,021	1,332	1,813	1,850
40-4512-4151	EMPL INS/EMPLR-SKI HI PARK	3,491	4,099	6,735	7,189
40-4512-4171	RETIRE.CONTR/EMPLR-SKI HI PK	951	1,236	1,656	1,695
40-4512-4210	SUPPLIES-SKI HI PARK	5,065	2,622	2,500	2,802
40-4512-4220	COMM. & POSTAGE-SKI HI PARK	.00	31	.00	30
40-4512-4280	UTILITIES-SKI HI PARK	16,997	15,023	18,000	19,080
40-4512-4290	GEN/LIAB.INS/BONDS-SKI HI PK	1,147	1,134	1,088	1,295
40-4512-4300	EQUIP.MAINT-SKI HI PARK	78	1,848	300	300
40-4512-4310	MAINT/PHYSCL PROP-SKI HI PRK	7,718	9,665	7,500	6,083

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
40-4512-4340	PROF.SERVICES-SKI HI PARK	2,032	548	700	900
40-4512-4348	LANDFILL FEES-SKI HI PARK	101	.00	.00	.00
40-4512-4470	CAPITAL OUTLAY-SKI HI PARK	.00	13,659	.00	.00
40-4512-7201	CAPITAL OUTLAY/BLDG IMPRVMENTS	.00	.00	.00	29,892
Total SKI HI PARK DEPARTMENT:		52,633	69,457	63,994	95,300
SKI HI POOL DEPARTMENT					
40-4514-4210	SUPPLIES-POOL	3	.00	.00	.00
40-4514-4280	UTILITIES-POOL	532	273	1,672	500
40-4514-4290	GEN/LIAB.INS/BONDS-POOL	668	717	705	500
Total SKI HI POOL DEPARTMENT:		1,203	990	2,377	1,000
MONTE VISTA KIDS CONNECTION					
40-4517-4111	SALARIES-KIDS CONNECTION	45,291	51,026	53,836	57,535
40-4517-4141	FICA/EMPLR-KIDS CONNECTION	3,414	3,772	4,118	4,401
40-4517-4151	EMPL INS/EMPLR-KIDS CONNECTION	5,064	8,446	6,265	9,952
40-4517-4171	RETIRE/EMPR- KIDS CONNECTION	2,067	2,110	2,247	2,203
40-4517-4210	SUPPLIES-KIDS CONNECTION	1,779	1,755	2,200	2,895
40-4517-4220	COMMS/POSTAGE-KIDS CONNECTION	1,118	1,102	2,000	1,420
40-4517-4230	FUEL/FUEL BY-PROD-KIDS CONNECT	547	428	.00	462
40-4517-4270	PRINTING & PUBL-KIDS CONNECTIO	1,414	743	1,500	1,500
40-4517-4300	EQUIP.MAINTENANCE-KIDS CONNECT	402	91	.00	541
40-4517-4340	PROF.SERVICES-KIDS CONNECTION	4,457	4,208	4,000	4,000
40-4517-4350	TRAVEL/SCHOOLS-KIDS CONNECTION	.00	367	.00	300
40-4517-4360	YOUTH ACTIVITIES & PROGRAMS	1,273	1,938	1,700	1,905
40-4517-4380	MISC.EXPENSE-KIDS CONNECTION	1,535	230	1,500	300
40-4517-4410	OPERATING EQUIP.-KIDS CONNECT	3,296	25	1,000	.00
Total MONTE VISTA KIDS CONNECTION:		71,657	76,241	80,366	87,414
GRANTS IN AID					
40-4800-4399	TRI CO SR CITIZENS-GRANTS/AD	1,400	1,400	1,400	1,400
Total GRANTS IN AID:		1,400	1,400	1,400	1,400
Total Expenditure:		400,330	280,934	315,199	368,927
RECREATION FUND Revenue Total:		407,939	281,140	315,199	368,927
RECREATION FUND Expenditure Total:		400,330	280,934	315,199	368,927
Net Total RECREATION FUND:		7,609	206	.00	.00
Net Grand Totals:		7,609	206	.00	.00

Section 9

City Service

Utility Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CITY SERVICE UTILITY FUND					
LICENSES & PERMITS					
70-3200-3327	WASTEWATER PERMIT FEE	.00	.00	200	.00
Total LICENSES & PERMITS:		.00	.00	200	.00
CHARGES FOR SERVICES					
70-3400-3441	SEWER SERVICE CHARGES	658,092	624,834	749,972	746,667
70-3400-3443	INDUSTRIAL SEWER CHARGES	15,239	.00	.00	.00
70-3400-3444	STORM DRAIN FEE	10,921	36,652	49,224	47,700
70-3400-3490	WATER SERVICE CHARGES	722,243	676,871	764,641	756,995
70-3400-3491	WATER RIGHTS ACQUISITION FEE	1,700	1,700	8,500	.00
Total CHARGES FOR SERVICES:		1,408,195	1,340,057	1,572,337	1,551,362
INTEREST & MISCELLANEOUS					
70-3600-3611	EARNINGS ON INVEST-UTILITY	2,684	1,335	3,000	2,000
70-3600-3660	UNCLASS. REV.-M.C.-UTILITY	6,853	6,310	7,000	7,000
70-3600-3661	PENALTIES ON ARREARS	13,161	12,806	12,000	12,000
70-3600-3662	REF.ON EXPENDITURES-UTILITY	403	181	.00	200
Total INTEREST & MISCELLANEOUS:		23,100	20,632	22,000	21,200
OTHER FINANCING SOURCES					
70-3900-3930	LOAN PROCEEDS	.00	495,000	.00	700,000
70-3900-3970	CAPITAL CONTRIBUTIONS	27,300	.00	.00	.00
70-3900-3971	WATER TAPS	800	800	4,000	.00
70-3900-3972	SEWER TAPS	.00	.00	7,500	.00
70-3900-3990	DESIGNATED FUND BALANCE-UTIL	.00	.00	.00	297,328
Total OTHER FINANCING SOURCES:		28,100	495,800	11,500	997,328
Total Revenue:		1,459,394	1,856,489	1,606,037	2,569,890
EIAF6763-MV WATER SYSTEM STUDY					
70-4154-4340	PROFESSIONAL SERVICES-EIAF6763	.00	33,404	.00	.00
Total EIAF6763-MV WATER SYSTEM STUDY:		.00	33,404	.00	.00
WATER CONSERVATION GRANT					
70-4155-4340	PROFESSIONAL SVCS-CONSV. GRANT	.00	26,693	.00	.00
Total WATER CONSERVATION GRANT:		.00	26,693	.00	.00
CITY SHOP-CITY SERVICE UTIL					
70-4192-4111	SALARIES-SHOP-UTILITY	10,394	7,089	13,505	13,005
70-4192-4141	FICA CONTR/EMPLR/SHOP-UTIL	793	542	1,033	995
70-4192-4151	EMPL INS./EMPLR/SHOP-UTIL	2,647	1,882	3,710	3,936
70-4192-4171	RETIRE.CONTR/EMPLR/SHOP-UTIL	832	567	1,080	1,040

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
70-4192-4210	SUPPLIES-SHOP-UTILITY	2,883	1,552	5,500	5,000
70-4192-4220	COMM. & POSTAGE-SHOP-UTILITY	10	8	50	50
70-4192-4230	FUEL/FUEL BY-PROD.-SHOP-UTIL	731	473	1,000	1,000
70-4192-4280	UTILITIES-SHOP-UTILITY	3,743	2,189	5,000	5,000
70-4192-4290	GEN.LIAB.INS/BONDS-SHOP-UTIL	529	524	504	650
70-4192-4300	EQUIPMENT MAINT-SHOP-UTILITY	786	635	1,000	1,000
70-4192-4310	MAINT.PHYS.PROP-SHOP-UTILITY	581	49	1,000	1,000
70-4192-4330	UNIFORM MAINT-SHOP-UTILITY	103	.00	200	200
70-4192-4340	PROF. SERVICES-SHOP-UTILITY	23	15	500	200
70-4192-4350	TRAVEL & SCHOOLS-SHOP-UTIL	274	.00	500	500
70-4192-4410	OPERATING EQUIP.-SHOP-UTIL	1,948	.00	.00	600
Total CITY SHOP-CITY SERVICE UTIL:		26,276	15,525	34,582	34,176
ADMINISTRATION-CITY SERVICES					
70-4340-4111	SALARIES-ADMIN-UTILITY	242,437	203,684	247,972	220,579
70-4340-4141	FICA CONTR/EMPLR-ADMIN-UTIL	17,509	14,910	18,970	16,874
70-4340-4151	EMPL INS/EMPLR-ADMIN-UTILITY	47,301	39,533	48,237	48,713
70-4340-4171	RETIRE CONTR/EMPLR-ADMIN-UTL	19,113	16,840	19,838	18,634
70-4340-4181	COMPENSATED ABSENCES	3,462	.00	.00	.00
70-4340-4210	SUPPLIES-ADMIN-UTILITY	2,545	2,230	2,500	2,700
70-4340-4220	COMM.& POSTAGE-ADMIN-UTILITY	7,480	6,362	7,200	7,500
70-4340-4230	FUEL & FUEL BY-PROD-ADMN-UTL	951	966	700	1,400
70-4340-4260	DUES & SUBSCRIPT-ADMIN-UTIL	268	188	400	300
70-4340-4270	PRINT.& PUBL-ADMIN-UTILITY	.00	.00	250	250
70-4340-4290	GEN/LIAB.INS-ADMIN-UTILITY	18,563	18,363	17,676	18,500
70-4340-4300	EQUIPMENT MAINT-ADMIN-UTIL	79	506	500	500
70-4340-4340	PROF.SERVICES-ADMIN-UTILITY	1,320	6,704	11,000	3,000
70-4340-4343	AUDIT FEES-ADMIN-UTILITY	12,125	15,000	14,000	15,000
70-4340-4350	TRAVEL & SCHOOLS-ADMIN-UTIL	1,248	731	1,200	1,200
70-4340-4369	DEPRECIATION EXPENSE	133,914	.00	.00	.00
70-4340-4380	UNCLASSIFIED EXPENSE-ADMIN	1,621	9	500	.00
70-4340-4381	CO.TREAS.COLLECT.FEE-ADM-UTL	825	595	200	900
70-4340-4389	PAYMENT IN LIEU OF TAXES	158,165	118,624	158,165	158,165
70-4340-4410	OP.EQUIPMENT-CS ADMIN.	.00	10,055	11,000	3,000
70-4340-4560	TRNSFR TO LEASED BLDG/LEASE	83,408	62,556	83,408	83,408
Total ADMINISTRATION-CITY SERVICES:		752,334	517,855	643,716	600,623
WASTEWATER TREATMENT PLANT					
70-4345-4111	SALARIES-WWTF	38,492	32,741	31,149	32,032
70-4345-4141	FICA CONTR/EMPLR-WWTF	2,694	2,277	2,383	2,450
70-4345-4151	EMPLOYEE INS-EMPLR-WWTF	12,123	11,064	10,922	11,653
70-4345-4171	RETIRE-CONTR-EMPLR-WWTF	3,014	2,619	2,492	2,563
70-4345-4210	SUPPLIES-WWTF	3,569	1,626	7,000	5,000
70-4345-4211	SUPPLIES-CHEMICALS-WWTF	13,252	6,359	35,000	25,000
70-4345-4220	COMM & POSTAGE-WWTF	3,451	2,268	2,000	2,000
70-4345-4230	FUEL & FUEL BY-PROD-WWTF	1,481	1,341	2,000	2,000
70-4345-4260	DUES & SUBSCRIPTIONS-WWTF	100	135	100	150
70-4345-4270	PRINTING & PUBL-WWTF	148	.00	200	150

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70-4345-4280	UTILITIES	47,633	26,368	40,000	40,000
70-4345-4290	GEN & LIABILITY INS-WWTF	3,842	3,801	3,655	4,650
70-4345-4300	EQUIP MAINTENANCE-AUTO-WWTF	337	2,341	2,000	2,000
70-4345-4305	EQUIP. MAINT. PLANT-WWTF	10,190	10,419	7,500	10,000
70-4345-4320	RENTS & PAYMENTS-WWTF	40	.00	.00	.00
70-4345-4330	UNIFORM MAINTENANCE-WWTF	196	.00	400	400
70-4345-4339	STATE PERMIT FEES	6,090	6,090	9,000	6,100
70-4345-4340	PROFESSIONAL SERVICES-WWTF	27,394	4,939	15,000	60,000
70-4345-4341	SLUDGE REMOVAL	.00	.00	30,000	.00
70-4345-4350	TRAVEL & SCHOOLS-WWTF	1,268	1,190	2,500	2,500
70-4345-4369	DEPRECIATION EXPENSE-WWTF	7,145	.00	.00	.00
70-4345-4410	OPERATING EQUIPMENT-WWTF	6,219	214	3,000	2,000
Total WASTEWATER TREATMENT PLANT:		188,680	115,792	206,301	210,648
SEWAGE DISPOSAL DEPARTMENT					
70-4350-4111	SALARIES-SEWAGE DISPOSAL	81,163	71,029	106,070	108,759
70-4350-4141	FICA CONTR/EMPLR-SW DISPOSAL	5,888	5,133	8,114	8,320
70-4350-4151	EMPL INS/EMPLR-SW DISPOSAL	21,016	19,005	28,082	29,078
70-4350-4171	RETIRE/CONTR/EMPLR-SW DISPSL	6,438	5,682	8,486	8,701
70-4350-4210	SUPPLIES-SEWAGE DISPOSAL	6,770	7,177	5,000	5,000
70-4350-4211	SUPPLIES-EQUIP/SAMPLING-SW	1,079	772	10,000	10,000
70-4350-4220	COMM. & POSTAGE-SEWAGE DISP	766	675	2,000	2,000
70-4350-4230	FUEL/FUEL BY-PROD-SW DISPOSL	5,808	4,780	6,000	6,000
70-4350-4280	UTILITIES-SEWAGE DISPOSAL	4,511	3,214	5,000	5,000
70-4350-4290	GEN/LIAB.INS/BONDS-SW DISPSL	6,390	6,321	6,082	4,850
70-4350-4300	EQUIP.MAINT-SW DISPOSAL	10,986	15,478	7,000	8,000
70-4350-4315	SEWER PROJ/STREET REPAIR	.00	1,000	1,000	1,000
70-4350-4330	UNIFORM MAINTENANCE-SEWAGE	555	.00	500	500
70-4350-4339	STATE PERMIT FEES	6,460	6,783	7,000	6,500
70-4350-4340	PROF.SERVICES-SEWAGE DISPOSL	4,121	2,825	10,000	5,000
70-4350-4342	HENDERSON LAGOON REPAIRS	115	.00	2,000	2,000
70-4350-4350	TRAVEL/SCHOOLS-SW DISPOSAL	584	717	2,000	2,000
70-4350-4410	OP.EQUIPMENT-SEWAGE DISPOSAL	6,325	864	1,500	.00
70-4350-4470	CAPITAL OUTLAY-SEWAGE	.00	45,929	14,000	.00
70-4350-4700	DEBT SERVICE-SEWER	27,072	37,446	74,900	74,900
70-4350-7420	CAPITAL OUTLAY/VEHICLES	.00	.00	.00	12,000
Total SEWAGE DISPOSAL DEPARTMENT:		196,047	234,829	304,734	299,608
STORM DRAIN MAINT.PROJECTS					
70-4354-4111	SALARIES-STORM DRAIN MAINT.	11,595	4,415	11,300	11,732
70-4354-4141	FICA CONTR/EMPLR/ST.DRAIN MT	863	324	864	898
70-4354-4151	EMPL INS/EMPLR/ST.DRAIN MT	2,793	1,248	3,586	3,691
70-4354-4171	RETIRECONTR/EMPLR-ST.DRN MNT	924	348	904	939
70-4354-4210	SUPPLIES-STORM DRAIN MAINT.	302	.00	2,000	2,000
70-4354-4300	EQUIPMENT MAINT-ST.DRAIN MNT	.00	10	500	500
70-4354-4340	PROF.SERVICES-ST.DRAIN MAINT	159	.00	1,000	.00

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
Total STORM DRAIN MAINT.PROJECTS:		16,636	6,345	20,154	19,760
WATER SUPPLY DEPARTMENT					
70-4360-4111	SALARIES-WATER SUPPLY	108,345	94,753	106,242	107,740
70-4360-4141	FICA CONTR/EMPLR-WATER SUPPLY	8,028	7,035	8,128	8,242
70-4360-4151	EMPL INS/EMPLR-WATER SUPPLY	22,971	19,411	23,537	22,574
70-4360-4171	RETIRE/CONTR/EMPLR-WATER SPY	8,666	7,634	8,499	8,619
70-4360-4210	SUPPLIES-WATER SUPPLY	10,131	8,344	30,000	20,000
70-4360-4220	COMM.& POSTAGE-WATER SUPPLY	3,264	3,166	3,000	2,000
70-4360-4230	FUEL/FUEL BY-PROD-WA SUPPLY	4,214	4,125	6,000	6,000
70-4360-4280	UTILITIES-WATER SUPPLY	53,218	44,968	50,000	50,000
70-4360-4290	GEN/LIAB.INS/BONDS-WA SUPPLY	9,386	9,426	9,118	9,200
70-4360-4300	EQUIP.MAINT.-WATER SUPPLY	10,259	5,719	30,000	15,000
70-4360-4310	MAINT. OF PHYSICAL PROPERTY	2,261	119	2,000	1,000
70-4360-4315	WATER PROJ/STREET REPAIR	.00	5,000	5,000	2,500
70-4360-4320	RENTS & PAYMENTS-WATER	110	116	.00	.00
70-4360-4330	UNIFORM MAINTENANCE-WATER	357	.00	500	500
70-4360-4339	PERMIT FEES-WATER SUPPLY	.00	.00	.00	700
70-4360-4340	PROF.SERVICES-WATER SUPPLY	51,741	101,157	30,000	60,000
70-4360-4350	TRAVEL/SCHOOLS-WATER SUPPLY	748	108	4,000	4,000
70-4360-4380	UNCLASSIFIED EXPENSE-WATER	3,019	2,331	5,000	.00
70-4360-4410	OP. EQUIPMENT-WATER SUPPLY	13,676	9,861	4,500	10,000
70-4360-4450	CAPITAL OUTLAY-WATER DEPT.	8,288	18,703	44,500	.00
70-4360-4451	ACQUISITION OF WATER RIGHTS	.00	555,000	.00	770,000
70-4360-4700	DEBT SERVICE-WATER	.00	.00	.00	35,000
70-4360-7420	CAPITAL OUTLAY/VEHICLES	.00	.00	.00	12,000
70-4360-7502	CAPITAL OUTLAY/TREATMENT	.00	.00	.00	260,000
Total WATER SUPPLY DEPARTMENT:		318,681	896,975	370,024	1,405,075
Total Expenditure:		1,498,654	1,847,419	1,579,511	2,569,890
CITY SERVICE UTILITY FUND Revenue Total:		1,459,394	1,856,489	1,606,037	2,569,890
CITY SERVICE UTILITY FUND Expenditure Total:		1,498,654	1,847,419	1,579,511	2,569,890
Net Total CITY SERVICE UTILITY FUND:		39,260-	9,070	26,526	.00
Net Grand Totals:		39,260-	9,070	26,526	.00

Section 10

Capital Improvement

Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CAPITAL IMPROVEMENT FUND					
TAXES					
80-3100-3132	CITY SALES TAX-CIP FUND	336,536	228,157	345,000	336,346
Total TAXES:		336,536	228,157	345,000	336,346
INTEREST & MISCELLANEOUS					
80-3600-3611	EARNINGS ON INVEST-CIP FUND	907	422	1,000	800
Total INTEREST & MISCELLANEOUS:		907	422	1,000	800
OTHER FINANCING SOURCES					
80-3900-3937	CAPITAL LEASE PROCEEDS/CIF	.00	.00	.00	229,395
80-3900-3990	DESIGNATED FUND BALANCE	.00	.00	200,000	226,684
Total OTHER FINANCING SOURCES:		.00	.00	200,000	456,079
Total Revenue:		337,442	228,579	546,000	793,225
STREET RELATED IMPROVEMENTS					
80-4700-4470	CAPITAL OUTLAY-STREET EQUIP.	.00	.00	240,000	.00
80-4700-4701	LEASE/CAPITAL	.00	.00	.00	51,000
80-4700-7440	CAPITAL OUTLAY/HEAVY EQUIPMENT	.00	.00	.00	229,395
Total STREET RELATED IMPROVEMENTS:		.00	.00	240,000	280,395
PARKS/REC FACILITY IMPROVMT					
80-4720-4442	BLDG IMPROV/PR FACILITY-CIP	.00	.00	.00	15,000
Total PARKS/REC FACILITY IMPROVMT:		.00	.00	.00	15,000
CAPITAL EQUIPMENT					
80-4760-4420	CAPITAL EQUIPMENT-CIP FUND	44,188	.00	.00	.00
Total CAPITAL EQUIPMENT:		44,188	.00	.00	.00
TRANSFERS					
80-4901-4570	TRANSFER/GRANT MATCH	67,316	67,695	.00	216,830
80-4901-4582	TRANSFER TO DEBT SERVICE	281,060	211,500	282,000	281,000
Total TRANSFERS:		348,377	279,195	282,000	497,830
Total Expenditure:		392,565	279,195	522,000	793,225
CAPITAL IMPROVEMENT FUND Revenue Total:		337,442	228,579	546,000	793,225
CAPITAL IMPROVEMENT FUND Expenditure Total:		392,565	279,195	522,000	793,225

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
	Net Total CAPITAL IMPROVEMENT FUND:	55,123-	50,616-	24,000	.00
	Net Grand Totals:	55,123-	50,616-	24,000	.00

Section 11

Debt Service Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
DEBT SERVICE FUND					
INTEREST & MISCELLANEOUS					
82-3600-3611	EARNINGS ON INVESTMENTS	894	444	1,000	800
Total INTEREST & MISCELLANEOUS:		894	444	1,000	800
OTHER FINANCING SOURCES					
82-3900-3913	TRANSFER FROM CIF FUND	281,060	211,500	282,000	281,000
Total OTHER FINANCING SOURCES:		281,060	211,500	282,000	281,000
Total Revenue:		281,954	211,944	283,000	281,800
DEBT SERVICE					
82-4795-4382	BANK FEES-DEBT SERVICE	.00	.00	200	.00
82-4795-4700	DEBT SERVICE-PRINCIPAL	115,000	.00	122,030	125,000
82-4795-4710	DEBT SERVICE-INTEREST	166,060	80,385	160,770	156,800
Total DEBT SERVICE:		281,060	80,385	283,000	281,800
Total Expenditure:		281,060	80,385	283,000	281,800
DEBT SERVICE FUND Revenue Total:		281,954	211,944	283,000	281,800
DEBT SERVICE FUND Expenditure Total:		281,060	80,385	283,000	281,800
Net Total DEBT SERVICE FUND:		894	131,559	.00	.00
Net Grand Totals:		894	131,559	.00	.00

Section 12

Capital Project Fund

Budget Detail

Account Number	Account Title	2009 Prior Year Actual	01/10-10/10 Current YTD Actual	2010 Adopted Budget	2011 Proposed Budget
CAPITAL PROJECT FUND					
INTEREST & MISCELLANEOUS					
84-3600-3611	EARNINGS ON INVESTMENTS	41,708	18,938	30,000	13,000
Total INTEREST & MISCELLANEOUS:		41,708	18,938	30,000	13,000
OTHER FINANCING SOURCES					
84-3900-3990	DESIGNATED FUND BALANCE	.00	.00	300,000	1,487,000
Total OTHER FINANCING SOURCES:		.00	.00	300,000	1,487,000
Total Revenue:		41,708	18,938	330,000	1,500,000
CAPITAL PROJECTS					
84-4710-4315	STREET REPAIR & MAINTENANCE	57,417	76,242	110,000	110,000
84-4710-4340	PROFESSIONAL SERVICES	.00	.00	.00	213,000
84-4710-4420	STATIONARY EQUIPMENT	27,300	.00	.00	.00
84-4710-7500	CAPITAL OUTLAY/INFRASTRUCTURE	.00	.00	.00	1,177,000
Total CAPITAL PROJECTS:		84,717	76,242	110,000	1,500,000
DEBT SERVICE					
84-4795-7382	BANK FEES-DEBT SERVICE	15	.00	.00	.00
Total DEBT SERVICE:		15	.00	.00	.00
TRANSFERS					
84-4901-4570	TRANSFER/GRANT MATCH	189,052	257,056	167,000	.00
Total TRANSFERS:		189,052	257,056	167,000	.00
Total Expenditure:		273,784	333,298	277,000	1,500,000
CAPITAL PROJECT FUND Revenue Total:		41,708	18,938	330,000	1,500,000
CAPITAL PROJECT FUND Expenditure Total:		273,784	333,298	277,000	1,500,000
Net Total CAPITAL PROJECT FUND:		232,076-	314,360-	53,000	.00
Net Grand Totals:		232,076-	314,360-	53,000	.00