

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations

DEPARTMENT SUMMARY BY BUSINESS UNIT

BUSINESS UNIT	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
50010 LYNDALE LIQUOR STORE	\$ 3,145,127	\$ 3,393,770	\$ 3,381,020	\$ 3,524,130
50020 CEDAR LIQUOR STORE	3,342,738	3,135,220	3,257,450	3,390,330
50030 PENN LIQUOR STORE	2,963,657	2,936,910	2,864,250	3,003,550
50040 WINE & SPIRITS	1,378,084	1,574,780	1,367,820	1,531,290
<i>Liquor Operations TOTAL</i>	<u>\$ 10,829,606</u>	<u>\$ 11,040,680</u>	<u>\$ 10,870,540</u>	<u>\$ 11,449,300</u>

REVENUES

50010 LYNDALE LIQUOR STORE	\$ 3,214,595	\$ 3,499,210	\$ 3,495,610	\$ 3,670,080
50020 CEDAR LIQUOR STORE	3,315,855	3,085,780	3,297,500	3,462,050
50030 PENN LIQUOR STORE	2,942,377	2,983,830	2,978,630	3,127,230
50040 WINE & SPIRITS	1,325,438	1,549,570	1,325,140	1,545,970



BUDGET SUMMARY
LIQUOR FUND PROJECTION

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 1,909,432	\$ 1,876,386	\$ 2,162,076	\$ 2,618,106
<u>Revenues</u>				
Sales	10,775,418	11,073,480	11,781,930	12,135,390
Less Cost of Sales	(8,216,012)	(8,289,400)	(8,789,590)	(9,053,280)
Net Sales	<u>2,559,406</u>	<u>2,784,080</u>	<u>2,992,340</u>	<u>3,082,110</u>
<u>Miscellaneous Revenues</u>				
Interest	2,338	2,400	2,400	2,480
Other Revenues (Net)	18,798	21,000	21,000	21,630
Total Miscellaneous Revenues	<u>21,136</u>	<u>23,400</u>	<u>23,400</u>	<u>24,110</u>
Total Revenues	<u>2,580,542</u>	<u>2,807,480</u>	<u>3,015,740</u>	<u>3,106,220</u>
<u>Expenses</u>				
Personal Services	1,327,400	1,259,560	1,290,220	1,328,620
Other Services and Charges	528,573	502,360	509,620	524,910
Total Operating Expenses	<u>1,855,973</u>	<u>1,761,920</u>	<u>1,799,840</u>	<u>1,853,530</u>
Net Income before Depreciation	724,569	1,045,560	1,215,900	1,252,690
<u>Depreciation</u>	<u>84,435</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
Net Income (Loss)	640,134	965,560	1,135,900	1,172,690
<u>Operating Transfers From (To):</u>				
General Fund	(223,180)	(229,870)	(229,870)	(229,870)
Special Revenue Fund	(450,000)	(450,000)	(450,000)	(450,000)
Net Transfers	<u>(673,180)</u>	<u>(679,870)</u>	<u>(679,870)</u>	<u>(679,870)</u>
<u>RETAINED EARNINGS</u>	<u>\$ 1,876,386</u>	<u>\$ 2,162,076</u>	<u>\$ 2,618,106</u>	<u>\$ 3,110,926</u>
<u>CAPITAL OUTLAY</u>	<u>\$ 6,997</u>	<u>\$ 59,350</u>	<u>\$ 100,000</u>	<u>\$ -</u>

BUDGET SUMMARY
LIQUOR FUND PROJECTION

<u>CASH FLOW SUMMARY</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Revised</u>	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Projected</u>
<u>SOURCES OF CASH</u>				
Total Revenues	\$ 10,796,554	\$ 11,096,880	\$ 11,805,330	\$ 12,159,500
Items not requiring cash -				
Depreciation	84,435	80,000	80,000	80,000
Increase in Payables	175,070	-	-	-
TOTAL SOURCES	<u>11,056,059</u>	<u>11,176,880</u>	<u>11,885,330</u>	<u>12,239,500</u>
<u>USES OF CASH</u>				
Total Expenses	10,156,420	10,131,320	10,669,430	10,986,810
Increase in Inventory	11,821	-	-	-
Increase in Prepaid Items	217	-	-	-
Capital Outlay	6,997	59,350	100,000	-
Transfer to General Fund	223,180	229,870	229,870	229,870
Transfer to Special Revenue Fund	450,000	450,000	450,000	450,000
TOTAL USES	<u>10,848,635</u>	<u>10,870,540</u>	<u>11,449,300</u>	<u>11,666,680</u>
NET INCREASE (DECREASE) IN CASH	<u>207,424</u>	<u>306,340</u>	<u>436,030</u>	<u>572,820</u>
CASH BALANCE - JANUARY 1	<u>193,847</u>	<u>401,271</u>	<u>707,611</u>	<u>1,143,641</u>
CASH BALANCE - DECEMBER 31	<u>\$ 401,271</u>	<u>\$ 707,611</u>	<u>\$ 1,143,641</u>	<u>\$ 1,716,461</u>
<u>CASH TO BE AVAILABLE</u>				
Current Assets - December 31	1,191,069			
Less: Current Liabilities - Dec. 31	<u>674,317</u>			
CASH TO BE AVAILABLE	<u>\$ 516,752</u>			

LIQUOR OPERATIONS

MISSION STATEMENT

To responsibly distribute alcoholic beverages at retail, consistently provide assistance in the form of quality customer service and well-maintained and attractive city owned facilities and also providing adequate funds for recreational projects within Richfield.

DIVISION FOCUS

The Richfield Municipal Liquor Dispensary was established in 1943. The operations consists of four retail beverage locations with annual sales in 2007 of 10.7 million dollars. The operations is staffed by nine full time, three permanent part time and approximately 50 seasonal and intermittent employees

2008 HIGHLIGHTS

- Road construction was completed and Cedar Point (Phase One) development opened.
- Two division managers retired, replacement should be in 2008.
- To date, all locations have passed both liquor and tobacco compliance checks.
- Web site activity continues to grow.
- Focus on revitalization of infrastructure per council goals. (City Council Goal M-3)
- The Cedar Avenue Liquor store was included in the extension of the fiber optic project.

2009 DIVISION GOALS

- Close scrutiny of all non-fixed expenditures.
- Increase in gross margin.
- Road construction will ease at majority of liquor locations.
- Continued upgrade in infrastructure of liquor operations. (City Council Goal M-3)

DIVISION EXPENDITURE COMMENT

Parking area improvements, per goals, should be completed at the Cedar liquor location, including fiber optic installation, should be complete by year's end.

Performance Measures

Department/Division

Liquor Operations

	Actual 2007	Budget 2008	Budget 2009
<i>Inputs:</i>			
Number of full time employees	9.00	9.00	9.00
Division Expenditures	\$ 10,156,420	\$ 10,131,320	\$ 10,669,430
<i>Outputs:</i>			
Annual Sales	\$ 10,775,418	\$ 11,073,480	\$ 11,781,930
Annual Customer Count	579,101	608,000	656,640
Annual Advertising Expense	\$ 40,599	\$ 36,800	\$ 38,300
<i>Effectiveness Measures:</i>			
Operating Income	\$618,998	\$962,860	\$1,136,210
Gross Profit % on Sales	23.80%	25.00%	25.00%
<i>Efficiency Measures:</i>			
Advertising Cost per Total Sales	\$ 0.0038	\$ 0.0033	\$ 0.0033
Sales per Customer	\$ 18.61	\$ 18.21	\$ 17.94

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: LYNDALDE LIQUOR STORE - 50010

DETAIL REVENUES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Liquor Sales</u>				
5005 Sales - Liquor	\$ 955,241	\$ 1,064,330	\$ 1,064,330	\$ 1,117,550
5010 Sales - Wine	790,619	778,200	778,200	817,110
5015 Sales - Beer	1,217,917	1,385,380	1,385,380	1,454,650
5020 Sales - Cordials	111,303	122,140	122,140	128,250
5025 Sales - Cigarettes	59,926	62,790	62,790	65,930
5030 Sales - Food	16,894	20,940	20,940	21,980
5035 Sales- Other	53,416	52,340	52,340	54,950
5040 Sales- Lottery Commissions	2,752	3,490	3,490	3,660
<i>Liquor Sales Total</i>	<u>\$ 3,208,068</u>	<u>\$ 3,489,610</u>	<u>\$ 3,489,610</u>	<u>\$ 3,664,080</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 584	\$ 1,400	\$ 600	\$ 600
8032 Commissions	1,500	4,200	1,500	1,500
8033 Cash/Over Short	857	(1,000)	400	400
8035 Other Miscellaneous Revenues	3,586	5,000	3,500	3,500
<i>Other Income Total</i>	<u>\$ 6,527</u>	<u>\$ 9,600</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
LIQUOR OPERATIONS FUND TOTAL	<u><u>\$ 3,214,595</u></u>	<u><u>\$ 3,499,210</u></u>	<u><u>\$ 3,495,610</u></u>	<u><u>\$ 3,670,080</u></u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: LYNDALE LIQUOR STORE - 50010

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 2,416,615	\$ 2,644,430	\$ 2,644,430	\$ 2,748,060
<i>Costs of Goods Sold Total</i>	<u>\$ 2,416,615</u>	<u>\$ 2,644,430</u>	<u>\$ 2,644,430</u>	<u>\$ 2,748,060</u>
<u>Personal Services</u>				
6005 Full Time	\$ 155,456	\$ 163,140	\$ 168,550	\$ 169,810
6006 Part-time	16,696	12,620	11,900	12,600
6007 Seasonal	94,681	91,370	89,500	90,600
6009 Overtime	722	910	760	790
6013 Longevity	2,034	1,980	2,340	2,350
6031 Employer Social Security	16,073	15,770	16,780	17,120
6032 Employer Medicare	3,770	4,210	3,920	4,000
6033 Employer Pera	16,117	17,000	17,500	17,950
6035 Medical Insurance	20,138	25,260	23,910	26,530
6036 Dental Insurance	960	1,040	1,010	1,080
6037 Term Life	131	140	140	140
6038 Workers Compensation	1,220	1,300	1,300	1,300
6040 Long Term Disability	563	560	850	860
6051 Interdepartmental Labor	6,836	4,100	4,100	4,280
<i>Personal Services Total</i>	<u>\$ 335,397</u>	<u>\$ 339,400</u>	<u>\$ 342,560</u>	<u>\$ 349,410</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 5,742	\$ 6,500	\$ 6,000	\$ 6,000
6202 Data Processing Rental	14,705	15,350	15,350	15,810
6204 Motor Pool Operating Rental	1,280	450	1,280	1,300
6205 Maintenance & Repairs	4,381	3,800	3,800	4,000
6207 Utility Services	18,066	25,000	19,000	20,000
6301 Advertising & Publication	13,049	19,500	12,000	12,500
6302 Communications	1,794	1,200	1,200	1,250
6303 Professional Development	274	300	300	300
6305 Subscriptions & Memberships	210	300	250	260
6307 Insurance & Bonds	16,958	18,710	18,710	18,710
6308 Property Liability	3,280	3,280	3,280	3,280
6310 Taxes & Licenses	1,095	1,600	1,100	1,190
6315 Other Contractual Services	4,220	3,200	3,200	3,280
6401 Office Supplies	647	720	650	660
6402 Copy Charges	65	120	70	70
6403 Postage	471	470	480	490
6414 Other Supplies	11,760	12,500	11,000	11,200
6512 Bad Debt Expense	1,520	2,000	1,200	1,100
6513 Other Charges	51,120	52,000	52,000	52,100
<i>Other Services & Charges Total</i>	<u>\$ 150,637</u>	<u>\$ 167,000</u>	<u>\$ 150,870</u>	<u>\$ 153,500</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 27,061	\$ 27,520	\$ 25,600	\$ 25,600

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: LYNDALE LIQUOR STORE - 50010

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<i>Depreciation Total</i>	\$ 27,061	\$ 27,520	\$ 25,600	\$ 25,600
<u>Capital Outlay</u>				
7400 Machinery & Equipment	\$ -	\$ -	\$ -	\$ 30,000
<i>Capital Outlay Total</i>	\$ -	\$ -	\$ -	\$ 30,000
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ 215,417	\$ 215,420	\$ 217,560	\$ 217,560
<i>Other Financing Uses Total</i>	\$ 215,417	\$ 215,420	\$ 217,560	\$ 217,560
LYNDALE LIQUOR STORE TOTAL	\$ 3,145,127	\$ 3,393,770	\$ 3,381,020	\$ 3,524,130

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: LYNDALD LIQUOR STORE - 50010

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Liquor Operation Director	.25	.25	M-5
Liquor Store Manager	1.00	1.00	M-1
Assistant Liquor Store Manager	1.00	1.00	GS-5E
Liquor Account Clerk	.25	.25	GS-3
<i>Total</i>	<u>2.50</u>	<u>2.50</u>	
<u>Part-Time Employees</u>			
Lead Liquor Clerk	1.00	1.00	GS-2
<i>Total</i>	<u>1.00</u>	<u>1.00</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
Boiler Replacement	\$ -	\$ 30,000
<i>Total</i>	<u>\$ -</u>	<u>\$ 30,000</u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: CEDAR LIQUOR STORE - 50020

DETAIL REVENUES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Liquor Sales</u>				
5005 Sales - Liquor	\$ 830,427	\$ 769,230	\$ 871,950	\$ 915,550
5010 Sales - Wine	750,787	624,420	655,640	688,420
5015 Sales - Beer	1,455,546	1,424,530	1,495,760	1,570,550
5020 Sales - Cordials	101,984	97,120	101,980	107,080
5025 Sales - Cigarettes	76,762	69,860	73,360	77,030
5030 Sales - Food	19,905	18,530	19,460	20,430
5035 Sales- Other	71,114	64,720	67,960	71,360
5040 Sales- Lottery Commissions	4,134	4,470	4,690	4,930
<i>Liquor Sales Total</i>	<u>\$ 3,310,659</u>	<u>\$ 3,072,880</u>	<u>\$ 3,290,800</u>	<u>\$ 3,455,350</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 584	\$ 1,400	\$ 600	\$ 600
8032 Commissions	1,500	6,000	1,500	1,500
8033 Cash/Over Short	(1,220)	(500)	400	400
8035 Other Miscellaneous Revenues	4,332	6,000	4,200	4,200
<i>Other Income Total</i>	<u>\$ 5,196</u>	<u>\$ 12,900</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>
LIQUOR OPERATIONS FUND TOTAL	<u><u>\$ 3,315,855</u></u>	<u><u>\$ 3,085,780</u></u>	<u><u>\$ 3,297,500</u></u>	<u><u>\$ 3,462,050</u></u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: CEDAR LIQUOR STORE - 50020

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 2,537,436	\$ 2,328,630	\$ 2,468,100	\$ 2,591,280
<i>Costs of Goods Sold Total</i>	<u>\$ 2,537,436</u>	<u>\$ 2,328,630</u>	<u>\$ 2,468,100</u>	<u>\$ 2,591,280</u>
<u>Personal Services</u>				
6005 Full Time	\$ 169,405	\$ 179,450	\$ 140,920	\$ 148,150
6006 Part-time	19,772	14,220	16,850	17,500
6007 Seasonal	126,041	126,300	113,670	114,800
6009 Overtime	1,163	1,200	1,200	1,200
6013 Longevity	2,064	2,340	1,280	980
6031 Employer Social Security	18,682	19,020	16,980	17,500
6032 Employer Medicare	4,381	4,580	3,970	4,090
6033 Employer Pera	18,999	20,640	17,800	18,350
6035 Medical Insurance	20,469	25,330	20,560	20,200
6036 Dental Insurance	960	1,040	1,010	1,080
6037 Term Life	131	140	140	140
6038 Workers Compensation	5,760	7,700	7,700	7,960
6040 Long Term Disability	608	610	560	560
6051 Interdepartmental Labor	6,291	3,000	5,000	5,200
<i>Personal Services Total</i>	<u>\$ 394,726</u>	<u>\$ 405,570</u>	<u>\$ 347,640</u>	<u>\$ 357,710</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 5,742	\$ 6,500	\$ 6,000	\$ 6,000
6202 Data Processing Rental	14,618	15,260	15,260	15,720
6204 Motor Pool Operating Rental	1,213	200	200	250
6205 Maintenance & Repairs	6,178	6,200	6,000	6,080
6207 Utility Services	16,205	17,000	17,000	17,200
6301 Advertising & Publication	13,054	19,500	12,000	12,500
6302 Communications	2,447	1,800	1,200	1,250
6303 Professional Development	164	300	300	300
6305 Subscriptions & Memberships	310	300	250	260
6307 Insurance & Bonds	16,958	18,710	18,710	18,710
6308 Property Liability	2,380	2,380	2,380	2,380
6310 Taxes & Licenses	364	430	380	400
6315 Other Contractual Services	15,946	6,200	6,000	6,100
6401 Office Supplies	642	1,200	650	660
6402 Copy Charges	94	100	70	70
6403 Postage	11	-	-	-
6414 Other Supplies	17,311	10,600	10,600	11,000
6512 Bad Debt Expense	1,520	2,200	1,200	1,100
6513 Other Charges	53,002	49,200	48,000	48,200
<i>Other Services & Charges Total</i>	<u>\$ 168,159</u>	<u>\$ 158,080</u>	<u>\$ 146,200</u>	<u>\$ 148,180</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 27,000	\$ 27,520	\$ 25,600	\$ 25,600

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: CEDAR LIQUOR STORE - 50020

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<i>Depreciation Total</i>	\$ 27,000	\$ 27,520	\$ 25,600	\$ 25,600
<u>Capital Outlay</u>				
7350 Other Improvements	\$ -	\$ -	\$ 52,350	\$ 50,000
<i>Capital Outlay Total</i>	\$ -	\$ -	\$ 52,350	\$ 50,000
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ 215,417	\$ 215,420	\$ 217,560	\$ 217,560
<i>Other Financing Uses Total</i>	\$ 215,417	\$ 215,420	\$ 217,560	\$ 217,560
CEDAR LIQUOR STORE TOTAL	\$ 3,342,738	\$ 3,135,220	\$ 3,257,450	\$ 3,390,330

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: CEDAR LIQUOR STORE - 50020

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Liquor Operation Director	.25	.25	M-5
Liquor Store Manger	1.00	1.00	M-1
Assistant Liquor Store Manger	1.00	1.00	GS-5E
Liquor Account Clerk	.25	.25	GS-3
<i>Total</i>	<u>2.50</u>	<u>2.50</u>	
<u>Part-Time Employees</u>			
Lead Liquor Clerk	.25	.25	GS-2
Lead Liquor Clerk	.25	.25	GS-2
Lead Liquor Clerk	.25	.25	GS-2
<i>Total</i>	<u>.75</u>	<u>.75</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
Roof Replacement	\$ -	\$ 50,000
Parking Area/Signage Upgrades	30,000	-
Fiber Optic	22,350	-
<i>Total</i>	<u>\$ 52,350</u>	<u>\$ 50,000</u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: PENN LIQUOR STORE - 50030

DETAIL REVENUES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Liquor Sales</u>				
5005 Sales - Liquor	\$ 810,216	\$ 906,670	\$ 906,670	\$ 952,000
5010 Sales - Wine	745,317	662,910	662,910	696,060
5015 Sales - Beer	1,148,697	1,180,160	1,180,160	1,239,170
5020 Sales - Cordials	88,448	104,040	104,040	109,240
5025 Sales - Cigarettes	76,831	53,500	53,500	56,170
5030 Sales - Food	14,343	17,820	17,820	18,710
5035 Sales- Other	48,562	44,580	44,580	46,800
5040 Sales- Lottery Commissions	3,828	2,950	2,950	3,080
<i>Liquor Sales Total</i>	<u>\$ 2,936,242</u>	<u>\$ 2,972,630</u>	<u>\$ 2,972,630</u>	<u>\$ 3,121,230</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 584	\$ 1,300	\$ 600	\$ 600
8032 Commissions	1,500	2,000	1,500	1,500
8033 Cash/Over Short	694	(100)	400	400
8035 Other Miscellaneous Revenues	3,357	8,000	3,500	3,500
<i>Other Income Total</i>	<u>\$ 6,135</u>	<u>\$ 11,200</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
LIQUOR OPERATIONS FUND TOTAL	<u><u>\$ 2,942,377</u></u>	<u><u>\$ 2,983,830</u></u>	<u><u>\$ 2,978,630</u></u>	<u><u>\$ 3,127,230</u></u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: PENN LIQUOR STORE - 50030

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 2,264,719	\$ 2,252,660	\$ 2,199,750	\$ 2,309,710
<i>Costs of Goods Sold Total</i>	<u>\$ 2,264,719</u>	<u>\$ 2,252,660</u>	<u>\$ 2,199,750</u>	<u>\$ 2,309,710</u>
<u>Personal Services</u>				
6005 Full Time	\$ 165,741	\$ 168,050	\$ 157,350	\$ 159,800
6006 Part-time	19,059	14,220	15,200	15,200
6007 Seasonal	104,279	88,550	89,490	90,100
6009 Overtime	933	1,300	1,000	1,100
6013 Longevity	3,220	3,540	3,150	2,850
6031 Employer Social Security	17,162	16,130	16,500	16,600
6032 Employer Medicare	4,025	3,770	3,850	3,900
6033 Employer Pera	18,021	17,440	17,300	17,480
6035 Medical Insurance	22,696	26,710	20,760	25,000
6036 Dental Insurance	960	990	740	970
6037 Term Life	131	130	100	130
6038 Workers Compensation	850	800	800	770
6040 Long Term Disability	604	580	580	590
6051 Interdepartmental Labor	5,339	2,900	3,500	3,800
<i>Personal Services Total</i>	<u>\$ 363,020</u>	<u>\$ 345,110</u>	<u>\$ 330,320</u>	<u>\$ 338,290</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 4,762	\$ 6,000	\$ 5,500	\$ 5,500
6202 Data Processing Rental	14,618	15,260	15,260	15,710
6204 Motor Pool Operating Rental	1,366	220	220	240
6205 Maintenance & Repairs	3,892	7,200	3,800	4,000
6207 Utility Services	12,731	13,600	13,000	13,000
6301 Advertising & Publication	10,469	15,900	9,000	9,300
6302 Communications	1,748	1,250	1,000	1,050
6303 Professional Development	207	300	300	300
6305 Subscriptions & Memberships	250	300	200	210
6307 Insurance & Bonds	13,788	15,210	15,210	15,210
6308 Property Liability	2,660	2,660	2,660	2,660
6310 Taxes & Licenses	364	400	400	420
6315 Other Contractual Services	7,332	3,600	7,300	7,500
6401 Office Supplies	839	1,000	750	770
6402 Copy Charges	30	150	20	20
6414 Other Supplies	11,123	9,200	11,000	11,200
6512 Bad Debt Expense	1,235	1,500	1,000	900
6513 Other Charges	51,539	48,000	50,000	50,000
<i>Other Services & Charges Total</i>	<u>\$ 138,953</u>	<u>\$ 141,750</u>	<u>\$ 136,620</u>	<u>\$ 137,990</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 21,937	\$ 22,360	\$ 20,800	\$ 20,800

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: PENN LIQUOR STORE - 50030

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<i>Depreciation Total</i>	\$ 21,937	\$ 22,360	\$ 20,800	\$ 20,800
<u>Capital Outlay</u>				
7350 Other Improvements	\$ -	\$ -	\$ -	\$ 20,000
<i>Capital Outlay Total</i>	\$ -	\$ -	\$ -	\$ 20,000
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ 175,028	\$ 175,030	\$ 176,760	\$ 176,760
<i>Other Financing Uses Total</i>	\$ 175,028	\$ 175,030	\$ 176,760	\$ 176,760
PENN LIQUOR STORE TOTAL	\$ 2,963,657	\$ 2,936,910	\$ 2,864,250	\$ 3,003,550

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: PENN LIQUOR STORE - 50030

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Liquor Operation Director	.25	.25	M-5
Liquor Store Manager	1.00	1.00	M-1
Assistant Liquor Store Manger	1.00	1.00	GS-5E
Liquor Account Clerk	.25	.25	GS-3
<i>Total</i>	<u>2.50</u>	<u>2.50</u>	
<u>Part-Time Employees</u>			
Lead Liquor Clerk	.50	.50	GS-2
<i>Total</i>	<u>.50</u>	<u>.50</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
Signage Upgrade	\$ -	\$ 20,000
<i>Total</i>	<u>\$ -</u>	<u>\$ 20,000</u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: WINE & SPIRITS - 50040

DETAIL REVENUES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Liquor Sales</u>				
5005 Sales - Liquor	\$ 340,466	\$ 404,160	\$ 340,460	\$ 404,160
5010 Sales - Wine	365,205	432,490	365,200	432,490
5015 Sales - Beer	500,647	579,580	500,650	579,580
5020 Sales - Cordials	46,377	56,620	46,380	56,620
5025 Sales - Cigarettes	27,610	30,870	27,610	30,870
5030 Sales - Food	8,374	9,350	8,370	9,350
5035 Sales- Other	31,769	28,200	31,770	28,200
<i>Liquor Sales Total</i>	<u>\$ 1,320,448</u>	<u>\$ 1,541,270</u>	<u>\$ 1,320,440</u>	<u>\$ 1,541,270</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 584	\$ 1,400	\$ 600	\$ 600
8032 Commissions	1,500	4,000	1,500	1,500
8033 Cash/Over Short	6	(100)	100	100
8035 Other Miscellaneous Revenues	2,900	3,000	2,500	2,500
<i>Other Income Total</i>	<u>\$ 4,990</u>	<u>\$ 8,300</u>	<u>\$ 4,700</u>	<u>\$ 4,700</u>
LIQUOR OPERATIONS FUND TOTAL	<u><u>\$ 1,325,438</u></u>	<u><u>\$ 1,549,570</u></u>	<u><u>\$ 1,325,140</u></u>	<u><u>\$ 1,545,970</u></u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: WINE & SPIRITS - 50040

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 997,243	\$ 1,167,970	\$ 977,120	\$ 1,140,540
<i>Costs of Goods Sold Total</i>	<u>\$ 997,243</u>	<u>\$ 1,167,970</u>	<u>\$ 977,120</u>	<u>\$ 1,140,540</u>
<u>Personal Services</u>				
6005 Full Time	\$ 102,519	\$ 118,290	\$ 119,600	\$ 121,130
6006 Part-time	48,844	50,390	46,500	47,200
6007 Seasonal	34,564	32,140	28,000	29,000
6009 Overtime	288	300	300	300
6013 Longevity	1,985	2,080	1,600	1,750
6031 Employer Social Security	11,146	9,290	12,150	12,340
6032 Employer Medicare	2,618	2,180	2,840	2,880
6033 Employer Pera	11,550	9,800	12,740	12,940
6035 Medical Insurance	15,547	14,500	11,910	13,690
6036 Dental Insurance	576	540	460	480
6037 Term Life	78	80	60	60
6038 Workers Compensation	420	510	510	570
6040 Long Term Disability	356	360	370	370
6051 Interdepartmental Labor	3,768	1,500	2,000	2,100
<i>Personal Services Total</i>	<u>\$ 234,259</u>	<u>\$ 241,960</u>	<u>\$ 239,040</u>	<u>\$ 244,810</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 2,138	\$ 2,500	\$ 2,100	\$ 2,100
6204 Motor Pool Operating Rental	1,197	200	1,000	1,000
6205 Maintenance & Repairs	2,456	2,000	2,000	2,000
6207 Utility Services	13,248	13,600	13,400	13,600
6301 Advertising & Publication	4,027	6,000	3,800	4,000
6302 Communications	2,312	18,500	1,900	2,000
6303 Professional Development	108	300	100	100
6305 Subscriptions & Memberships	66	300	60	60
6307 Insurance & Bonds	5,333	5,850	5,850	6,000
6308 Property Liability	2,380	2,380	2,380	2,380
6310 Taxes & Licenses	793	800	800	800
6315 Other Contractual Services	5,283	4,000	4,000	4,100
6401 Office Supplies	177	250	150	170
6402 Copy Charges	41	60	30	40
6414 Other Supplies	5,247	6,000	5,200	5,300
6512 Bad Debt Expense	475	700	400	300
6513 Other Charges	25,546	25,500	25,500	26,000
<i>Other Services & Charges Total</i>	<u>\$ 70,827</u>	<u>\$ 88,940</u>	<u>\$ 68,670</u>	<u>\$ 69,950</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 8,437	\$ 8,600	\$ 8,000	\$ 8,000
<i>Depreciation Total</i>	<u>\$ 8,437</u>	<u>\$ 8,600</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: WINE & SPIRITS - 50040

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Capital Outlay</u>				
7350 Other Improvements	\$ -	\$ -	\$ 7,000	\$ -
<i>Capital Outlay Total</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ 67,318	\$ 67,310	\$ 67,990	\$ 67,990
<i>Other Financing Uses Total</i>	<u>\$ 67,318</u>	<u>\$ 67,310</u>	<u>\$ 67,990</u>	<u>\$ 67,990</u>
WINE & SPIRITS TOTAL	<u><u>\$ 1,378,084</u></u>	<u><u>\$ 1,574,780</u></u>	<u><u>\$ 1,367,820</u></u>	<u><u>\$ 1,531,290</u></u>

FUND: LIQUOR OPERATIONS FUND
DEPARTMENT: Liquor Operations
BUSINESS UNIT: WINE & SPIRITS - 50040

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Liquor Operation Director	.25	.25	M-5
Assistant Liquor Store Manager	1.00	1.00	GS-5E
Liquor Account Clerk	.25	.25	GS-3
<i>Total</i>	<u>1.50</u>	<u>1.50</u>	
<u>Part-Time Employees</u>			
Lead Liquor Clerk	1.00	1.00	GS-2
<i>Total</i>	<u>1.00</u>	<u>1.00</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
Video Security Upgrade	\$ 7,000	\$ -
<i>Total</i>	<u>\$ 7,000</u>	<u>\$ -</u>

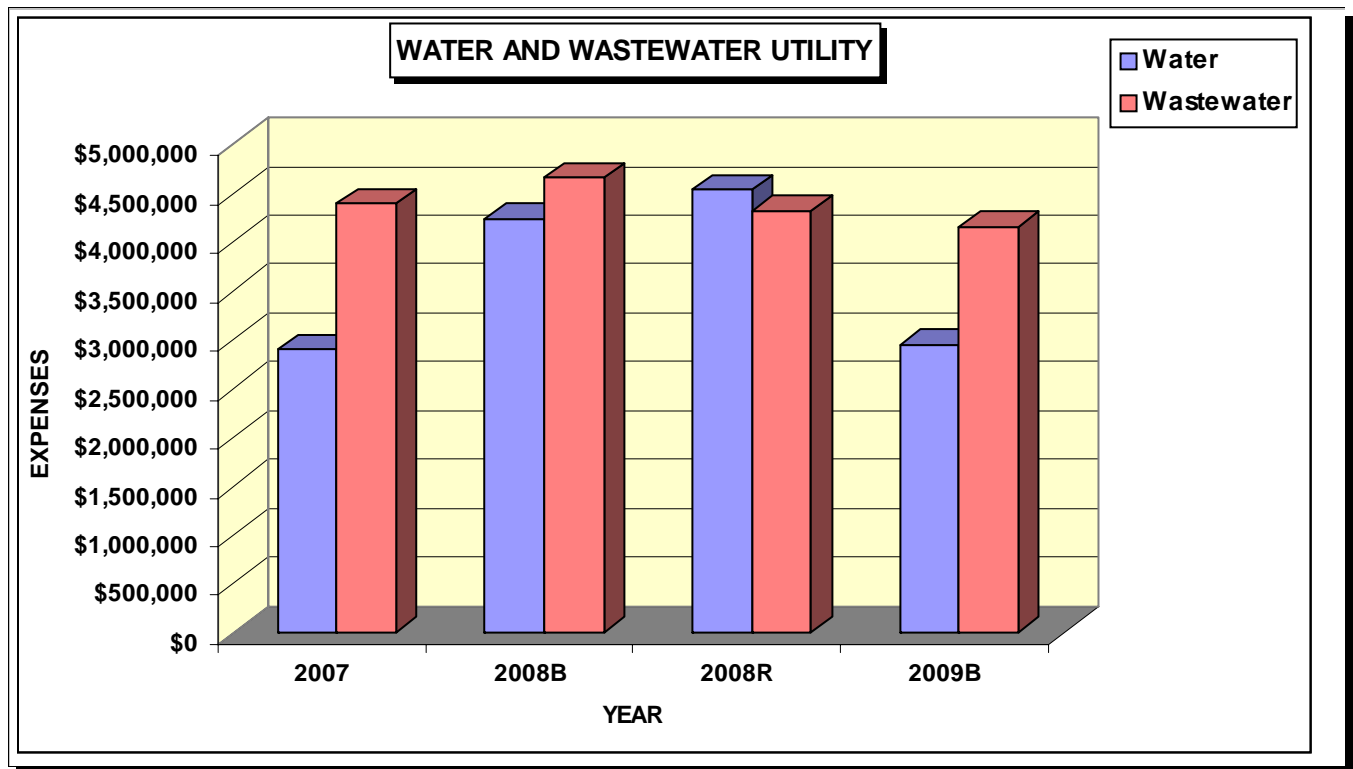
FUND: WATER AND WASTEWATER UTILITIES
DEPARTMENT: Public Works

DEPARTMENT SUMMARY BY BUSINESS UNIT

BUSINESS UNIT	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
51000 WATER UTILITY	\$ 2,900,372	\$ 4,237,970	\$ 5,561,500	\$ 4,156,610
52000 WASTEWATER UTILITY	4,393,823	4,656,070	4,451,130	4,416,550
<i>Public Works TOTAL</i>	<u>\$ 7,294,195</u>	<u>\$ 8,894,040</u>	<u>\$ 10,012,630</u>	<u>\$ 8,573,160</u>

REVENUES

51000 WATER UTILITY	\$ 2,918,691	\$ 2,939,580	\$ 2,933,750	\$ 2,990,770
52000 WASTEWATER UTILITY	3,055,088	3,088,850	2,963,000	2,995,950



**BUDGET SUMMARY
WATER AND WASTEWATER FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
PRIOR YEAR RETAINED EARNINGS	\$ 16,122,674	\$ 14,802,257	\$ 13,459,377	\$ 12,344,737
<u>Revenues</u>				
Charges for Service:				
Water & Wastewater Usage	5,617,234	5,657,000	5,870,720	6,046,840
<u>Miscellaneous Revenues</u>				
Interest	347,462	147,500	98,750	101,710
Other Revenues	8,318	92,250	17,250	17,770
Total Miscellaneous Revenues	355,780	239,750	116,000	119,480
Total Revenues	5,973,014	5,896,750	5,986,720	6,166,320
<u>Expenses</u>				
Personal Services	1,641,411	1,656,100	1,722,470	1,744,140
Other Services and Charges	3,309,875	3,651,050	3,577,060	3,684,370
Interest	247,801	244,020	236,830	226,800
Total Operating Expenses	5,199,087	5,551,170	5,536,360	5,655,310
Net Income before Depreciation	773,927	345,580	450,360	511,010
<u>Depreciation</u>	594,344	815,000	815,000	839,450
Net Income (Loss)	179,583	(469,420)	(364,640)	(328,440)
<u>Operating Transfer Out</u>				
Capital Project Fund	(1,500,000)	(873,460)	(750,000)	-
Net Transfers	(1,500,000)	(873,460)	(750,000)	-
<u>RETAINED EARNINGS</u>	<u>\$ 14,802,257</u>	<u>\$ 13,459,377</u>	<u>\$ 12,344,737</u>	<u>\$ 12,016,297</u>
<u>BOND PRINCIPAL *</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ 215,000</u>	<u>\$ 220,000</u>
<u>CAPITAL OUTLAY **</u>	<u>\$ -</u>	<u>\$ 2,568,000</u>	<u>\$ 1,256,800</u>	<u>\$ 200,000</u>

* Bonds are not recorded as current expenses, but rather as adjustments to cash position.

** Capital outlay expense is recorded as depreciation over the useful life of the fixed asset.

BUDGET SUMMARY
WATER AND WASTEWATER FUND PROJECTION

<u>CASH FLOW SUMMARY</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>SOURCES OF CASH</u>				
Total Revenues	\$ 5,973,014	\$ 5,896,750	\$ 5,986,720	\$ 6,166,320
Items not requiring cash:				
Depreciation	594,344	815,000	815,000	839,450
Deferred Charges	4,500	-	-	-
Decrease in Inventory	2,448	-	-	-
Loss on Disposal of Assets	1,528	-	-	-
Bond Proceeds	-	5,995,442	-	-
TOTAL SOURCES	<u>6,575,834</u>	<u>12,707,192</u>	<u>6,801,720</u>	<u>7,005,770</u>
<u>USES OF CASH</u>				
Total Expenses	5,545,630	6,366,170	6,351,360	6,494,760
Increase in Receivables	133,489	-	-	-
Decrease in Payables	871,907			
Capital Outlay	4,173,676	2,568,000	1,256,800	200,000
Interest Payments	298,045	-	215,000	220,000
Transfers out	1,500,000	873,460	750,000	-
TOTAL USES	<u>12,522,747</u>	<u>9,807,630</u>	<u>8,573,160</u>	<u>6,914,760</u>
NET INCREASE (DECREASE) IN CASH	(5,946,913)	2,899,562	(1,771,440)	91,010
CASH BALANCE - JANUARY 1	<u>9,568,153</u>	<u>3,621,240</u>	<u>6,520,802</u>	<u>4,749,362</u>
CASH BALANCE - DECEMBER 31	<u>\$ 3,621,240</u>	<u>\$ 6,520,802</u>	<u>\$ 4,749,362</u>	<u>\$ 4,840,372</u>
<u>CASH TO BE AVAILABLE</u>				
Current Assets - December 31	\$ 5,231,862			
Less: Current Liabilities - Dec. 31	765,114			
CASH TO BE AVAILABLE	<u>\$ 4,466,748</u>			

**BUDGET SUMMARY
WATER FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
PRIOR YEAR RETAINED EARNINGS	\$ 10,422,241	\$ 10,440,560	\$ 10,220,060	\$ 10,156,770
<u>Revenues</u>				
Water Usage	\$ 2,761,696	\$ 2,793,750	\$ 2,925,770	\$ 3,013,540
<u>Miscellaneous Revenues</u>				
Interest	148,126	50,000	50,000	51,500
Other Revenues	8,869	90,000	15,000	15,450
Total Miscellaneous Revenues	156,995	140,000	65,000	66,950
Total Revenues	2,918,691	2,933,750	2,990,770	3,080,490
<u>Expenses</u>				
Personal Services	913,391	894,900	929,220	957,100
Other Services and Charges	1,436,316	1,409,480	1,339,470	1,379,650
Interest	24,566	61,420	60,370	56,700
Total Operating Expenses	2,374,273	2,365,800	2,329,060	2,393,450
Net Income before Depreciation	544,418	567,950	661,710	687,040
<u>Depreciation</u>	526,099	725,000	725,000	746,750
Net Income (Loss)	18,319	(157,050)	(63,290)	(59,710)
<u>Operating Transfer From (To):</u>				
Capital Projects Funds	-	(63,450)	-	-
Net Transfers	-	(63,450)	-	-
<u>RETAINED EARNINGS</u>	<u>\$ 10,440,560</u>	<u>\$ 10,220,060</u>	<u>\$ 10,156,770</u>	<u>\$ 10,097,060</u>
<u>BOND PRINCIPAL *</u>	<u>\$ -</u>	<u>\$ 51,250</u>	<u>\$ 53,750</u>	<u>\$ 55,000</u>
<u>CAPITAL OUTLAY **</u>	<u>\$ -</u>	<u>\$ 2,356,000</u>	<u>\$ 1,048,800</u>	<u>\$ 100,000</u>

* Bonds are not recorded as current expenses, but rather as adjustments to cash position.

** Capital outlay expense is recorded as depreciation over the useful life of the fixed asset.

WATER UTILITY DIVISION

MISSION STATEMENT

The mission of the Water Division is to provide a dependable quality high-grade softened water.

DIVISION FOCUS

The Division focus has always been to provide high quality water for the City of Richfield. This is accomplished by operating a 20 million-gallon per day lime softening plant 24 hours a day, 365 days per year. The water is delivered to the 11,000 services by a 120 mile piping system that ranges in size from 4 inch to 24 inch in diameter. The piping system contains two towers that store 2.5 million gallons of water, 1,035 hydrants, and approximately 2,500 valves.

2008 HIGHLIGHTS

- Produce required annual Consumer Confidence Report and distribute to all residents.
- Finish the citywide meter change out with radio read style meters.
- Continue leak detection on the water distribution system.
- Completion of the state mandated Water Emergency Conservation Plan.
- Install new SCADA (Supervisory Control and Data Acquisition) communication system within the water plant.
- Replace the drive agitators in both rapid mix basins.
- Security upgrades.
- Install one new rotary compressor.
- Resurface the floors in the lower level of the water plant.
- Install new raw water meters at all 7 wellhouses.
- Install motors and VFD's (Variable Frequency Drive's) at selected wellhouses.
- The goal is designated by line item 51000-6303 (City Council Goal D-1).
- Public works managers will be coming together at the new maintenance facility in June of 2008, which will allow time to asses and review staffing roles. (City Council Goal Q-4).

2009 HIGHLIGHTS

- Produce required annual Consumer Confidence Report and distribute to all residents.
- Complete leak detection on ½ of the water distribution system.
- Install the remaining new motors and VFD's (Variable Frequency Drive's) at all wellhouses.

DIVISION EXPENDITURE COMMENT

The Capital Improvements that were funded through the 2006 Bond were completed in 2008. The 2009 Proposed expenditures are back to pre-bond levels. Water Division expenditures are weather dependent; that is, dry summer weather triggers higher lawn sprinkling which, in turn, increases costs and revenues.

- Improvements in 2008 consist of resurfacing of the floors in the lower level of the water plant. Replacing the drive agitators in both reactors, installing a rotary compressor, and replacing some of the motors at the wellhouses and adding a (VFD) or variable frequency drive. Other 2008 improvements include further implementation of a new SCADA (Supervisory Control and Data Acquisition) communication system, and some security upgrades.
- Improvements for 2009 consist of finishing the well motor and (VFD) variable frequency drive installations.

FUND: WATER UTILITY

DETAIL REVENUES BY FUND

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Special Assessments</u>				
4740 Special Assessments-Penalty &	\$ 2,234	\$ 2,750	\$ 2,220	\$ 2,220
<i>Special Assessments Total</i>	<u>\$ 2,234</u>	<u>\$ 2,750</u>	<u>\$ 2,220</u>	<u>\$ 2,220</u>
<u>Utility Revenues</u>				
4812 Metered Water - Tax Exempt	\$ 2,327,237	\$ 2,355,100	\$ 2,355,100	\$ 2,471,200
4814 Metered Water	304,260	298,480	298,480	313,200
4816 Water Service Charges	102,927	118,500	123,100	123,800
4818 Other Water Charges/Services	11,613	5,000	5,100	5,100
4848 Certification Fee	13,425	9,750	9,750	10,250
<i>Utility Revenues Total</i>	<u>\$ 2,759,462</u>	<u>\$ 2,786,830</u>	<u>\$ 2,791,530</u>	<u>\$ 2,923,550</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 148,126	\$ 145,000	\$ 50,000	\$ 50,000
8035 Other Miscellaneous Revenues	8,869	5,000	90,000	15,000
<i>Other Income Total</i>	<u>\$ 156,995</u>	<u>\$ 150,000</u>	<u>\$ 140,000</u>	<u>\$ 65,000</u>
<i>WATER UTILITY TOTAL</i>	<u><u>\$ 2,918,691</u></u>	<u><u>\$ 2,939,580</u></u>	<u><u>\$ 2,933,750</u></u>	<u><u>\$ 2,990,770</u></u>

FUND: WATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WATER UTILITY - 51000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Personal Services</u>				
6005 Full Time	\$ 494,291	\$ 509,270	\$ 511,550	\$ 528,490
6006 Part-time	7,245	6,780	6,780	7,410
6007 Seasonal	19,832	21,780	10,780	11,160
6009 Overtime	32,625	20,000	32,700	32,700
6013 Longevity	1,496	1,550	1,550	1,550
6031 Employer Social Security	32,891	32,930	33,790	35,250
6032 Employer Medicare	7,692	7,750	7,790	7,960
6033 Employer Pera	33,223	34,530	35,360	37,810
6035 Medical Insurance	48,811	44,690	46,270	51,300
6036 Dental Insurance	3,706	3,910	3,800	4,070
6037 Term Life	504	490	490	490
6038 Workers Compensation	36,700	12,400	12,400	14,400
6040 Long Term Disability	1,791	1,720	2,280	2,370
6051 Interdepartmental Labor	52,075	47,020	46,400	47,040
6052 Administrative Charges	140,900	144,930	144,930	149,250
6054 Interdepartmental Labor Credit	(391)	(1,970)	(1,970)	(2,030)
<i>Personal Services Total</i>	<u>\$ 913,391</u>	<u>\$ 887,780</u>	<u>\$ 894,900</u>	<u>\$ 929,220</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 170,694	\$ 80,770	\$ 160,000	\$ 98,500
6201 Rents & Leases	6,551	2,010	2,340	2,410
6202 Data Processing Rental	40,536	41,990	41,990	43,240
6204 Motor Pool Operating Rental	52,364	26,970	26,970	27,780
6205 Maintenance & Repairs	417,446	226,790	425,000	350,000
6207 Utility Services	286,397	262,720	288,990	317,880
6301 Advertising & Publication	9,134	8,900	9,160	9,310
6302 Communications	8,935	7,450	8,160	8,270
6303 Professional Development	5,699	9,500	8,100	8,180
6305 Subscriptions & Memberships	4,722	4,350	4,350	4,370
6307 Insurance & Bonds	22,380	22,380	22,380	30,200
6308 Property Liability	25,420	25,420	25,420	25,420
6310 Taxes & Licenses	18,774	15,750	16,670	17,210
6315 Other Contractual Services	5,410	4,800	4,810	4,870
6401 Office Supplies	5,072	6,940	6,270	6,430
6402 Copy Charges	41	240	290	330
6403 Postage	9,854	9,280	13,000	13,000
6409 Uniforms & Clothing	2,229	4,040	4,040	4,190
6410 Small Tools & Parts	75,650	47,150	76,250	76,250
6412 Maint. & Const. Materials	220,282	218,740	20,000	18,000
6413 Chemicals	-	-	218,740	246,300
6414 Other Supplies	47,501	49,630	25,830	26,590
6513 Other Charges	1,225	700	720	740
<i>Other Services & Charges Total</i>	<u>\$ 1,436,316</u>	<u>\$ 1,076,520</u>	<u>\$ 1,409,480</u>	<u>\$ 1,339,470</u>

FUND: WATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WATER UTILITY - 51000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Depreciation</u>				
6610 Depreciation	\$ 526,099	\$ 530,000	\$ 725,000	\$ 725,000
<i>Depreciation Total</i>	<u>\$ 526,099</u>	<u>\$ 530,000</u>	<u>\$ 725,000</u>	<u>\$ 725,000</u>
<u>Capital Outlay</u>				
7230 Building Improvements	\$ -	\$ -	\$ 198,100	\$ 100,000
7310 Site Improvements	-	115,000	-	-
7350 Other Improvements	-	1,378,000	1,900,000	708,800
7400 Machinery & Equipment	-	138,000	257,900	240,000
<i>Capital Outlay Total</i>	<u>\$ -</u>	<u>\$ 1,631,000</u>	<u>\$ 2,356,000</u>	<u>\$ 1,048,800</u>
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ -	\$ -	\$ 63,450	\$ -
8521 Principal Payments	-	51,250	51,250	53,750
8522 Interest Payments	24,166	60,870	60,870	59,820
8523 Paying Agent Fees	400	550	550	550
<i>Other Financing Uses Total</i>	<u>\$ 24,566</u>	<u>\$ 112,670</u>	<u>\$ 176,120</u>	<u>\$ 114,120</u>
WATER UTILITY TOTAL	<u><u>\$ 2,900,372</u></u>	<u><u>\$ 4,237,970</u></u>	<u><u>\$ 5,561,500</u></u>	<u><u>\$ 4,156,610</u></u>

Performance Measures

Department/Division

Water

	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Budget 2009</u>
Inputs:			
Number of full time employees	9.4	9.65	9.65
Number of part time employees	0.4	0.4	0.4
Division Revenues	\$ 2,918,691	\$ 2,933,750	\$ 2,990,770
Division Expenditures	\$ 2,900,372	\$ 3,090,800	\$ 3,054,060
Outputs:			
Total miles of Water Mains	120	120	120
Annual average numbers of water main breaks	8	9	10
Total water meters read per year	43,284	43,170	43,350
Requests for services responded to	287	310	320
Effectiveness Measures:			
Request for Service Response Time			
Percent with 48 hours	100%	100%	100%
Percent with 72 hours	0%	0%	0%
Customer Evaluations Scale 1-5			
Results of service	4.92	5.00	4.95
Employee contact	4.94	4.86	4.95
1 = Needs Improvement			
5 = Excellent			
Efficiency Measures:			
Average cost per main break	\$ 1,999	\$ 2,648	\$ 2,895
Cost per meter reading	\$ 0.76	\$ 0.38	\$ 0.02
Requests for services per full time employee	30.5	32.1	33.1
Expenses per Capita	\$ 84.08	\$ 89.60	\$ 88.53

FUND: WATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WATER UTILITY - 51000

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Utility Superintendent	.50	.50	M-3
Asst. Utility Superintendent	.50	.50	M-2
Plant Operator	4.00	4.00	LT-5
Water Plant Mechanic	2.00	2.00	LT-5
Utility Billing Clerk	.40	.40	GS-3
Public Works Worker II	1.00	1.00	LT-3
Public Works Worker	1.00	1.00	LT-5
<i>Total</i>	<u>9.40</u>	<u>9.40</u>	
<u>Part-Time Employees</u>			
Utility Billing Clerk	.40	.40	GS-1
<i>Total</i>	<u>.40</u>	<u>.40</u>	

CAPITAL OUTLAY

ITEMS	2008 REVISED	2009 BUDGET
Security Upgrades	\$ 115,000	\$ -
Wellhouse Roof Repair	60,000	100,000
Railings Water Plant/Sludge Bldg	23,100	-
Meter Change Out Program	1,618,700	-
North Reactor Motor/Deck Repl.	150,000	-
South Reactor Motor/Deck Repl.	65,000	-
Backwash Return Pipe	26,300	-
Scada Upgrades/Improvements	40,000	155,800
North & South Clarifier Renov.	-	450,000
North/South Waste Pump Repl.	-	28,000
South Reactor Deck/Piping	-	75,000
Wellhouses Motors & VFD's	85,670	75,000
New Rotary Compressor	14,500	-
New Probe Meters @ Wellhouse	42,500	-
Snow Blower Attach - Skid Steer	6,000	-
Influent Probe Meters	21,200	-
Flouride Bulk Tanks/Stand	12,250	-
Flouride Feed System	24,990	-
Riding Lawn Mower	10,200	-
Copier/Fax/Scanner	3,940	-
Skid Steer	12,500	-
Sludge Mixer	18,150	-

FUND: WATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WATER UTILITY - 51000

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
Pump for Aquahawk		6,000	-
Valve Turner		-	15,000
Water Plant Generator Enclosure		-	150,000
	<i>Total</i>	<u>\$ 2,356,000</u>	<u>\$ 1,048,800</u>

BUDGET SUMMARY
WASTEWATER UTILITY FUND PROJECTION

<u>AVAILABLE FOR APPROPRIATION</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 5,700,433	\$ 4,361,697	\$ 3,239,317	\$ 2,187,967
<u>Revenues</u>				
Sewer Usage	2,855,538	2,863,250	2,944,950	3,033,300
<u>Miscellaneous Revenues</u>				
Interest	199,336	97,500	48,750	50,210
Other Revenues	-	2,250	2,250	2,320
Total Miscellaneous Revenues	199,336	99,750	51,000	52,530
Total Revenues	3,054,874	2,963,000	2,995,950	3,085,830
<u>Expenses</u>				
Personal Services	728,020	761,200	793,250	817,050
Other Services and Charges	1,874,110	2,241,570	2,237,590	2,304,720
Interest	223,235	182,600	176,460	170,100
Operating Expenses	2,825,365	3,185,370	3,207,300	3,291,870
Net Income before Depreciation	229,509	(222,370)	(211,350)	(206,040)
Depreciation	68,245	90,000	90,000	92,700
Net Income (Loss)	161,264	(312,370)	(301,350)	(298,740)
<u>Operating Transfers From (To)</u>				
Capital Project Fund	(1,500,000)	(810,010)	(750,000)	-
Net Transfers	(1,500,000)	(810,010)	(750,000)	-
<u>RETAINED EARNINGS</u>	\$ 4,361,697	\$ 3,239,317	\$ 2,187,967	\$ 1,889,227
<u>BOND PRINCIPAL *</u>	\$ -	\$ 153,750	\$ 161,250	\$ 165,000
<u>CAPITAL OUTLAY **</u>	\$ -	\$ 212,000	\$ 208,000	\$ 100,000

* Bonds are not recorded as current expenses, but rather as adjustments to cash position.

** Capital outlay expense is recorded as depreciation over the useful life of the fixed asset.

WASTEWATER UTILITY DIVISION

MISSION STATEMENT

The Division is responsible for the collection of wastewater from the community with minimal inconvenience to the residents.

DIVISION FOCUS

The Division is responsible for the operation and maintenance of a 120 mile piping system consisting of pipe in diameter from 9 inch to 36 inch. This piping system serves approximately 11,000 services. The Division also operates a series of nine sanitary sewer lift stations that lift wastewater from low areas to a higher elevation where it flows by gravity to the Metro wastewater system.

2008 HIGHLIGHTS

- The Metropolitan Council Environmental Services Division is increasing the capacity in their sewer system by installing a sewer main which parallels their 76th Street sewer main. The planning for the project will be completed in 2008 with construction in 2009 and 2010. The I-35W crossing was completed with the 76th Street Bridge crossing in 2008 (City Council Goal M-12).
- Continue implementing infiltration/inflow materials/techniques.
- Televis 50,000 feet of sanitary sewer and make necessary repairs.
- Continue to be aggressive on collection system maintenance by jetting/prooing the entire city on a yearly basis, televising, and root sawing.
- Purchase a by-pass pump and hose(s).
- Continue to reline roughly 2000 feet of wastewater main.
- Replace the control panel at lift station #6 (7700 Emerson Avenue South)
- Install new SCADA (Supervisory Control and Data Acquisition) communication system at all lifts stations.
- Raise to grade and rehabilitate all manhole structures in the 2008-sealcoat/mill and overlay areas and install infiltration/inflow barriers and self-sealing manhole covers.
- Purchase new davit-arm confined space equipment, partially paid for by OSHA grant.

2009 WASTEWATER UTILITY DIVISION GOALS

- Continue implementing infiltration/inflow materials/techniques.
- Continue to reline roughly 2000 feet of wastewater main.
- Finish installing the new SCADA (Supervisory Control and Data Acquisition) communication system at all the lift stations.
- Continue to be aggressive on collection system maintenance by jetting/prooing the entire city on a yearly basis, televising, and root sawing.
- Televis 50,000 feet of sanitary sewer and make necessary repairs.
- Raise to grade and rehabilitate all manhole structures in the 2009-sealcoat/mill and overlay areas and install infiltration/inflow barriers and self-sealing manhole cover.
- The goal is designated by line item 51000-6303 (City Council Goal D-1).
- Public works managers will be coming together at the new maintenance facility in June of 2008, which will allow time to asses and review staffing roles (City Council Goal Q-4).

DIVISION EXPENDITURE COMMENT

The majority of the Wastewater Division expenditure relates to Metropolitan Council Environmental Services (MCES), which provides treatment service for the City of Richfield wastewater.

The MCES charges are expected to increase from \$1,578,000 for 2007 to \$1,721,000 in 2008. The 2008 budget shows a purchase of a by-pass pump, (I & I) inflow/infiltration investigation and some modeling of the current infrastructure.

FUND: WASTEWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WASTEWATER UTILITY - 52000

DETAIL REVENUES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Intergovernmental Revenues</u>				
4212 Federal Grants	\$ -	\$ -	\$ 5,000	\$ -
<i>Intergovernmental Revenues Total</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>
<u>Utility Revenues</u>				
4832 Sewer Charges	\$ 2,799,852	\$ 2,854,600	\$ 2,804,600	\$ 2,890,700
4834 Sewer Service Charges	13,500	13,500	13,500	13,750
4836 Other Sewer Charges/Services	4,136	4,850	4,850	4,750
4838 Sewer Availability Charge	24,625	9,400	22,500	22,500
4848 Certification Fee	13,425	10,500	12,800	13,250
<i>Utility Revenues Total</i>	<u>\$ 2,855,538</u>	<u>\$ 2,892,850</u>	<u>\$ 2,858,250</u>	<u>\$ 2,944,950</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 199,337	\$ 195,000	\$ 97,500	\$ 48,750
8035 Other Miscellaneous Revenues	213	1,000	2,250	2,250
<i>Other Income Total</i>	<u>\$ 199,550</u>	<u>\$ 196,000</u>	<u>\$ 99,750</u>	<u>\$ 51,000</u>
WASTEWATER UTILITY TOTAL	<u><u>\$ 3,055,088</u></u>	<u><u>\$ 3,088,850</u></u>	<u><u>\$ 2,963,000</u></u>	<u><u>\$ 2,995,950</u></u>

FUND: WASTEWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WASTEWATER UTILITY - 52000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Personal Services</u>				
6005 Full Time	\$ 360,163	\$ 366,450	\$ 379,570	\$ 393,180
6006 Part-time	7,245	6,780	6,780	7,410
6007 Seasonal	10,199	18,620	24,690	26,790
6009 Overtime	6,328	4,000	6,500	6,500
6031 Employer Social Security	22,096	22,800	24,410	25,060
6032 Employer Medicare	5,167	5,330	5,710	5,860
6033 Employer Pera	22,925	24,270	25,290	27,260
6035 Medical Insurance	52,493	59,800	54,040	59,460
6036 Dental Insurance	2,650	2,670	2,640	6,810
6037 Term Life	360	360	360	360
6038 Workers Compensation	13,940	14,200	14,200	11,170
6040 Long Term Disability	1,292	1,240	1,700	1,760
6051 Interdepartmental Labor	82,976	80,960	79,210	81,470
6052 Administrative Charges	140,900	144,930	138,480	142,610
6054 Interdepartmental Labor Credit	(713)	(2,230)	(2,380)	(2,450)
<i>Personal Services Total</i>	<u>\$ 728,021</u>	<u>\$ 750,180</u>	<u>\$ 761,200</u>	<u>\$ 793,250</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 72,833	\$ 51,940	\$ 211,090	\$ 55,610
6201 Rents & Leases	1,229	660	660	720
6202 Data Processing Rental	15,388	16,050	16,050	16,850
6204 Motor Pool Operating Rental	12,860	35,610	38,840	40,000
6205 Maintenance & Repairs	32,787	24,930	52,060	45,150
6207 Utility Services	12,381	14,100	15,510	17,060
6301 Advertising & Publication	427	500	500	500
6302 Communications	4,852	3,430	3,430	3,530
6303 Professional Development	3,819	6,750	5,500	5,500
6305 Subscriptions & Memberships	150	420	420	420
6307 Insurance & Bonds	15,120	15,120	15,120	15,120
6308 Property Liability	5,080	5,080	5,080	5,080
6310 Taxes & Licenses	459	500	550	600
6315 Other Contractual Services	12,780	11,420	11,420	11,770
6401 Office Supplies	4,321	2,800	2,800	4,440
6402 Copy Charges	-	30	40	40
6403 Postage	8,795	6,480	6,480	8,100
6409 Uniforms & Clothing	2,443	3,710	3,710	3,890
6410 Small Tools & Parts	20,496	13,310	39,000	18,000
6412 Maint. & Const. Materials	58,475	32,600	80,000	45,000
6414 Other Supplies	12,765	7,500	12,000	7,750
6513 Other Charges	273	100	100	100
<i>Other Services & Charges Total</i>	<u>\$ 297,733</u>	<u>\$ 253,040</u>	<u>\$ 520,360</u>	<u>\$ 305,230</u>

FUND: WASTEWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WASTEWATER UTILITY - 52000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>MCES Charges</u>				
6601 MCES Charges	\$ 1,576,589	\$ 1,624,000	\$ 1,721,210	\$ 1,932,360
<i>MCES Charges Total</i>	<u>\$ 1,576,589</u>	<u>\$ 1,624,000</u>	<u>\$ 1,721,210</u>	<u>\$ 1,932,360</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 68,245	\$ 70,000	\$ 90,000	\$ 90,000
<i>Depreciation Total</i>	<u>\$ 68,245</u>	<u>\$ 70,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
<u>Capital Outlay</u>				
7350 Other Improvements	\$ -	\$ 115,000	\$ 45,000	\$ 178,000
7400 Machinery & Equipment	-	7,500	167,000	30,000
<i>Capital Outlay Total</i>	<u>\$ -</u>	<u>\$ 122,500</u>	<u>\$ 212,000</u>	<u>\$ 208,000</u>
<u>Other Financing Uses</u>				
8511 Operating Transfers Out	\$ 1,500,000	\$ 1,500,000	\$ 810,010	\$ 750,000
8521 Principal Payments	-	153,750	153,750	161,250
8522 Interest Payments	223,235	182,600	182,600	176,460
<i>Other Financing Uses Total</i>	<u>\$ 1,723,235</u>	<u>\$ 1,836,350</u>	<u>\$ 1,146,360</u>	<u>\$ 1,087,710</u>
WASTEWATER UTILITY TOTAL	<u><u>\$ 4,393,823</u></u>	<u><u>\$ 4,656,070</u></u>	<u><u>\$ 4,451,130</u></u>	<u><u>\$ 4,416,550</u></u>

Performance Measures

Department/Division

Wastewater

	Actual 2007	Current 2008	Budget 2009
Inputs:			
Number of full time employees	7.4	7.8	7.8
Number of part time employees	0.4	0.4	0.4
Division Revenues	\$ 3,054,324	\$ 2,963,000	\$ 2,995,950
Division Expenditures	\$ 2,893,610	\$ 3,275,370	\$ 3,297,300
Outputs:			
Total Miles of Sanitary Sewer Mains	120	120	120
Miles of Sanitary Sewer Mains Jetted per Year	120	120	120
Sanitary Sewer Backup Request For Service	16	19	18
Requests for Service Responed To	170	175	175
Effectiveness Measures:			
Request for Service Response Time			
Percent within 48 Hours	100%	100%	100%
Percent within 72 Hours	0%	0%	0%
Customer Evaluations Scale 1-5	4.86	4.90	4.90
1 = Needs Improvement			
5 = Excellent			
Efficiency Measures:			
No. of Feet of Sanitary Sewer Mains Mains Cleaned per Day	7,750	7,750	7,750
Requests for Service per Full Time Employee	23	22	22
Expense Per Capita	\$ 83.88	\$ 94.95	\$ 95.58

FUND: WASTEWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: WASTEWATER UTILITY - 52000

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Utility Superintendent	.50	.50	M-3
Asst. Utility Superintendent	.50	.50	M-2
Public Works Worker I	5.00	5.00	LT-1
Public Works Worker II	.50	.50	LT-3
Utility Billing Clerk	.40	.40	GS-3
<i>Total</i>	<u>6.90</u>	<u>6.90</u>	
<u>Part-Time Employees</u>			
Billing Clerk/Clerk Typist	.40	.40	GS-1
<i>Total</i>	<u>.40</u>	<u>.40</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
SCADA Upgrades/Improvements	\$ 45,000	\$ 25,750
Security Improvements	-	25,750
Sliplining	-	51,500
Skid Steer	11,560	-
Skid Steer Hydraulic Hammer	9,880	-
Multiquip Trailer	40,100	-
Quipnet Trailer	8,530	-
Push TV Camera	7,990	-
Truck 467	29,860	-
Copier/Fax/Scanner	3,930	-
Davit Arm Systems	12,530	-
Multi Purpose Bucket	2,320	-
Fiber Optic Installation	40,300	-
Truck 423	-	30,000
Lift station renovation (woodlake)	-	25,000
Lift station renovation (ice arena)	-	30,000
Lift station renovation (min-golf)	-	20,000
<i>Total</i>	<u>\$ 212,000</u>	<u>\$ 208,000</u>

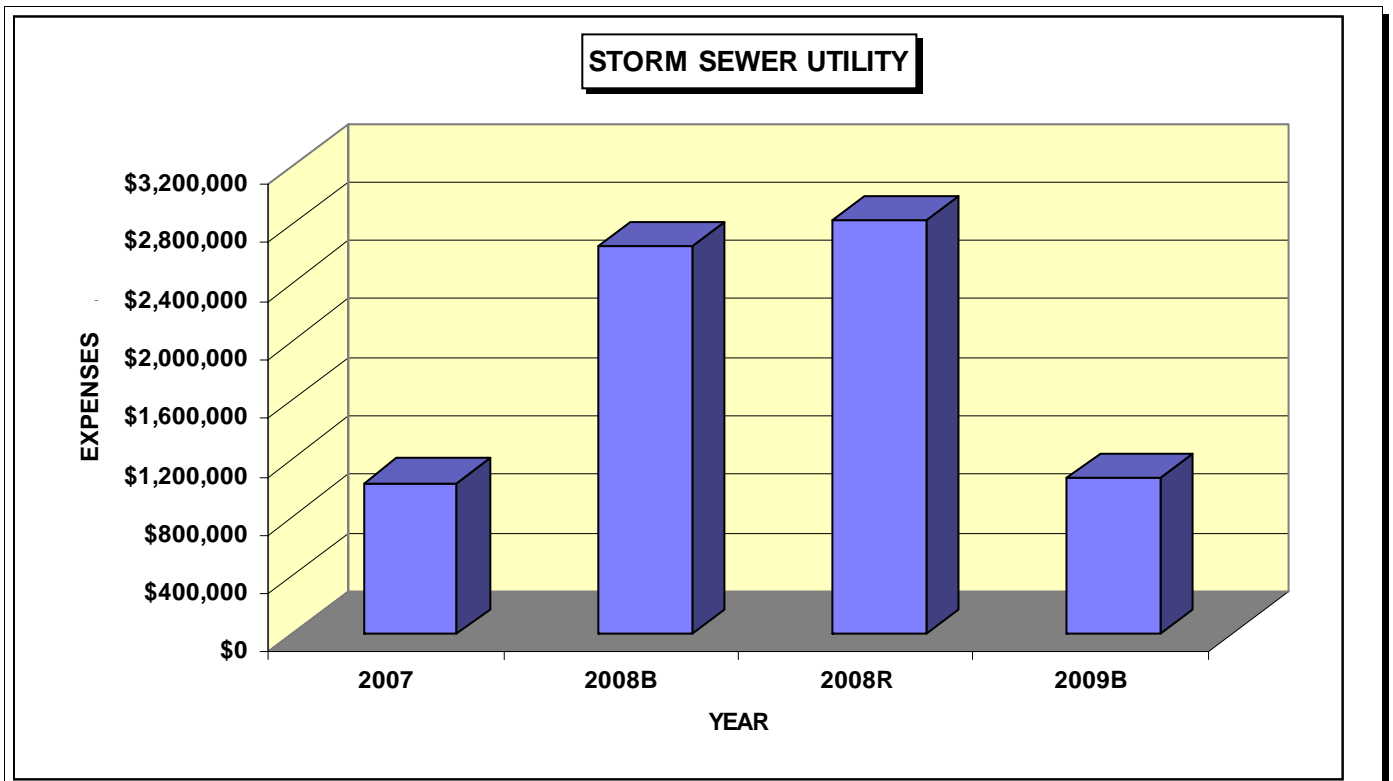
G.O. WATER & SEWER REVENUE BONDS
SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2007

<u>PAYMENT YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>UNPAID PRINCIPAL</u>
				\$ 5,875,000
2009	215,000	235,278	450,278	5,660,000
2010	220,000	226,795	446,795	5,440,000
2011	230,000	218,020	448,020	5,210,000
2012	235,000	208,894	443,894	4,975,000
2013	245,000	199,414	444,414	4,730,000
2014	255,000	189,539	444,539	4,475,000
2015	265,000	179,269	444,269	4,210,000
2016	275,000	168,604	443,604	3,935,000
2017	285,000	157,544	442,544	3,650,000
2018	300,000	145,990	445,990	3,350,000
2019	310,000	133,865	443,865	3,040,000
2020	325,000	121,083	446,083	2,715,000
2021	340,000	107,533	447,533	2,375,000
2022	350,000	93,344	443,344	2,025,000
2023	370,000	78,447	448,447	1,655,000
2024	385,000	62,589	447,589	1,270,000
2025	405,000	45,801	450,801	865,000
2026	420,000	28,165	448,165	445,000
2027	445,000	9,567	454,567	-
	<u>\$ 5,875,000</u>	<u>\$ 2,609,741</u>	<u>\$ 8,484,741</u>	

FUND: STORMWATER UTILITY
DEPARTMENT: Public Works

DEPARTMENT SUMMARY BY BUSINESS UNIT

BUSINESS UNIT	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
53000 STORMWATER UTILITY	\$ 1,035,632	\$ 2,654,940	\$ 2,824,220	\$ 1,073,150
<i>Public Works TOTAL</i>	<u>\$ 1,035,632</u>	<u>\$ 2,654,940</u>	<u>\$ 2,824,220</u>	<u>\$ 1,073,150</u>
REVENUES				
53000 STORMWATER UTILITY	\$ 1,034,370	\$ 894,250	\$ 935,500	\$ 944,950



**BUDGET SUMMARY
STORMWATER UTILITY FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 3,602,599	\$ 3,601,338	\$ 3,507,618	\$ 3,464,418
<u>Revenues</u>				
Storm Sewer Usage	884,562	914,250	926,450	954,200
Miscellaneous Revenues	149,808	21,250	18,500	18,500
Total Revenues	1,034,370	935,500	944,950	972,700
<u>Expenses</u>				
Personal Services	275,674	289,980	305,330	314,490
Other Services and Charges	352,237	332,250	278,640	287,000
Interest	101,376	99,990	97,180	93,900
Total Operating Expenses	729,287	722,220	681,150	695,390
Net Income before Depreciation	305,083	213,280	263,800	277,310
<u>Depreciation</u>	306,344	307,000	307,000	316,210
Net Income (Loss)	(1,261)	(93,720)	(43,200)	(38,900)
<u>RETAINED EARNINGS</u>	\$ 3,601,338	\$ 3,507,618	\$ 3,464,418	\$ 3,425,518
<u>BOND PRINCIPAL *</u>	\$ 225,000	\$ 65,000	\$ 85,000	\$ 90,000
<u>CAPITAL OUTLAY **</u>	\$ 355,006	\$ 1,730,000	\$ -	\$ -

* Bonds are not recorded as current expenses, but rather as adjustments to the cash position.

** Capital outlay expense is recorded as depreciation over the useful life of the fixed asset.

There is sufficient cash in the restricted assets to pay bonds and interest in the projected years.

**BUDGET SUMMARY
STORMWATER UTILITY FUND PROJECTION**

<u>CASH FLOW SUMMARY</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>SOURCES OF CASH</u>				
Total Revenues	\$ 1,034,370	\$ 935,500	\$ 944,950	\$ 972,700
Items not requiring cash:				
Deferred Charges	1,000	-	-	-
Loss on Disposal of Assets	764	-	-	-
Depreciation	306,344	307,000	307,000	316,210
TOTAL SOURCES	<u>1,342,478</u>	<u>1,242,500</u>	<u>1,251,950</u>	<u>1,288,910</u>
<u>USES OF CASH</u>				
Total Expenses	934,255	1,029,220	988,150	1,011,600
Increase in Receivables	11,521	-	-	-
Decrease in Payables	56,176	-	-	-
Capital Outlay	355,006	1,730,000	-	-
Bond Principal Payment	225,000	65,000	85,000	90,000
Interest Payments	66,137	99,640	96,830	93,550
TOTAL USES	<u>1,648,095</u>	<u>2,923,860</u>	<u>1,169,980</u>	<u>1,195,150</u>
NET INCREASE (DECREASE) IN CASH	(305,617)	(1,681,360)	81,970	93,760
CASH BALANCE - JANUARY 1	<u>2,565,074</u>	<u>2,259,457</u>	<u>578,097</u>	<u>660,067</u>
CASH BALANCE - DECEMBER 31	<u>\$ 2,259,457</u>	<u>\$ 578,097</u>	<u>\$ 660,067</u>	<u>\$ 753,827</u>
<u>CASH TO BE AVAILABLE</u>				
Current Assets - December 31	\$ 2,472,771			
Less: Current Liabilities - Dec. 31	<u>251,579</u>			
CASH TO BE AVAILABLE	<u>\$ 2,221,192</u>			

STORMWATER UTILITY DIVISION

MISSION STATEMENT

To provide for the treatment and disposal of stormwater from the City of Richfield.

DIVISION FOCUS

The Division serves two purposes:

1. Provide protection of property from damage due to flooding in the City of Richfield.
2. Provide environmentally responsible treatment of storm water.

The above two goals are accomplished by a combination of contractors and City of Richfield crews. Some of the functions performed are:

- Clean approximately 3,500 catch basins after each storm.
- Maintain and operate nine storm water lift stations.
- Contract with the Street Division for the sweeping of streets to remove silt and organic matter.
- Collect and analyze samples from water flowing to the ponds. Samples are taken from the discharge from the ponds to assess the treatment efficiency of the ponds.
- Enhance the flood protection of property by upgrading the system.

2008 HIGHLIGHTS

- Continue with stormwater pond inspections: Inlets/outlets/overall condition.
- Continue with the implementation of the NPDES (National Pollutant Discharge Elimination System) permit requirements.
- Monitor erosion control on all construction/redevelopment sites by performing pre/post televising of the collection system.
- Raise to grade and rehabilitate any manhole structure/catch basin in the 2008-mill and overlay area.
- Install placards on catch basins stating “only rain down the storm drain”.
- Install new lift station at Augsburg Pond
- Complete the Richfield Lake perimeter pond project. (City Council Goal M-11).)
- Install larger storm main from 73rd/1st Avenue South to Augsburg pond.
- Educate the residents on the importance of improving the quality of stormwater runoff.

2009 STORMWATER UTILITY DIVISION GOAL

- Continue with storm water pond inspections: Inlets/outlets/overall condition.
- Continue with the implementation of the NDPEs (National Pollutant Discharge Elimination System) permit requirements.
- Monitor erosion control on all construction/redevelopment sites by performing pre/post televising of the collection system.
- Continue to test rainfall events for runoff contaminants.
- Install placards on catch basins stating “only rain down the storm drain”.
- Raise to grade and rehabilitate any manhole structure/catch basin in the 2009-sealcoat/mill and overlay area.
- Educate the residents on the importance of improving the quality of storm water runoff.
- The goal is designated by line item 51000-6303 (City Council Goal D-1).
- Public works managers will be coming together at the new maintenance facility in June of 2008, which will allow time to assess and review staffing roles (City Council Goal Q-4).

DIVISION EXPENDITURE COMMENT

In conjunction with the Crosstown reconstruction, Richfield Lake was modified with a new walking path, better water quality, and an improved perimeter.

2008 brings some major improvements such as improving the drainage at 73rd/1st Avenue South; this project will also include improvements at Augsburg pond and adding a lift station.

FUND: STORMWATER UTILITY

DETAIL REVENUES BY FUND

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Intergovernmental Revenues</u>				
4244 Grants Other	\$ 39,361	\$ -	\$ -	\$ -
<i>Intergovernmental Revenues Total</i>	<u>\$ 39,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Utility Revenues</u>				
4852 Storm Drainage Fee	\$ 868,312	\$ 837,000	\$ 898,000	\$ 910,200
4854 Storm Drainage Service Charges	16,250	16,250	16,250	16,250
<i>Utility Revenues Total</i>	<u>\$ 884,562</u>	<u>\$ 853,250</u>	<u>\$ 914,250</u>	<u>\$ 926,450</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 109,481	\$ 40,000	\$ 17,500	\$ 16,250
8035 Other Miscellaneous Revenues	966	1,000	3,750	2,250
<i>Other Income Total</i>	<u>\$ 110,447</u>	<u>\$ 41,000</u>	<u>\$ 21,250</u>	<u>\$ 18,500</u>
<i>STORMWATER UTILITY TOTAL</i>	<u><u>\$ 1,034,370</u></u>	<u><u>\$ 894,250</u></u>	<u><u>\$ 935,500</u></u>	<u><u>\$ 944,950</u></u>

FUND: STORMWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: STORMWATER UTILITY - 53000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Personal Services</u>				
6005 Full Time	\$ 35,303	\$ 35,930	\$ 36,640	\$ 37,490
6006 Part-time	3,543	3,980	4,080	4,450
6031 Employer Social Security	2,074	2,190	2,720	2,750
6032 Employer Medicare	485	510	660	600
6033 Employer Pera	2,277	2,560	3,280	3,420
6035 Medical Insurance	6,203	7,150	6,600	6,960
6036 Dental Insurance	269	290	340	360
6037 Term Life	36	40	50	50
6038 Workers Compensation	590	560	560	570
6040 Long Term Disability	121	120	160	170
6051 Interdepartmental Labor	154,323	162,940	165,630	177,180
6052 Administrative Charges	70,450	72,480	69,260	71,330
<i>Personal Services Total</i>	<u>\$ 275,674</u>	<u>\$ 288,750</u>	<u>\$ 289,980</u>	<u>\$ 305,330</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 167,185	\$ 46,370	\$ 70,380	\$ 47,670
6201 Rents & Leases	1,205	100	100	100
6202 Data Processing Rental	8,359	8,720	8,720	8,980
6204 Motor Pool Operating Rental	64,000	86,930	86,930	89,540
6205 Maintenance & Repairs	49,624	180,640	64,140	64,140
6207 Utility Services	6,346	4,970	5,470	6,020
6301 Advertising & Publication	1,821	530	530	550
6302 Communications	153	1,250	1,250	1,250
6303 Professional Development	48	540	540	560
6305 Subscriptions & Memberships	-	220	220	220
6307 Insurance & Bonds	2,710	2,710	2,710	2,710
6308 Property Liability	900	900	900	900
6310 Taxes & Licenses	-	70	70	70
6315 Other Contractual Services	16,386	19,730	19,730	20,310
6401 Office Supplies	-	210	210	210
6402 Copy Charges	224	130	130	130
6403 Postage	7,210	5,910	6,920	7,120
6410 Small Tools & Parts	410	2,290	2,290	3,460
6412 Maint. & Const. Materials	24,117	22,970	60,000	23,660
6414 Other Supplies	1,539	1,010	1,010	1,040
<i>Other Services & Charges Total</i>	<u>\$ 352,237</u>	<u>\$ 386,200</u>	<u>\$ 332,250</u>	<u>\$ 278,640</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 306,345	\$ 310,000	\$ 307,000	\$ 307,000
<i>Depreciation Total</i>	<u>\$ 306,345</u>	<u>\$ 310,000</u>	<u>\$ 307,000</u>	<u>\$ 307,000</u>
<u>Capital Outlay</u>				
7350 Other Improvements	\$ -	\$ 1,505,000	\$ 1,730,000	\$ -

FUND: STORMWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: STORMWATER UTILITY - 53000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<i>Capital Outlay Total</i>	\$ -	\$ 1,505,000	\$ 1,730,000	\$ -
<u>Other Financing Uses</u>				
8521 Principal Payments	\$ -	\$ 65,000	\$ 65,000	\$ 85,000
8522 Interest Payments	100,976	99,640	99,640	96,830
8523 Paying Agent Fees	400	350	350	350
<i>Other Financing Uses Total</i>	\$ 101,376	\$ 164,990	\$ 164,990	\$ 182,180
STORMWATER UTILITY TOTAL	\$ 1,035,632	\$ 2,654,940	\$ 2,824,220	\$ 1,073,150

Performance Measures

Department/Division

Stormwater

	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Budget 2009</u>
Inputs:			
Number of full time employees	0.7	0.85	0.85
Number of part time employees	0.2	0.2	0.2
Division Revenues	\$ 1,034,370	\$ 935,500	\$ 944,950
Division Expenditures	\$ 1,035,631	\$ 1,029,220	\$ 988,150
Outputs:			
Number of stormwater outlets	61	61	61
Number of stormwater outlets annually inspected	61	61	61
Total miles of storm water main	75	75	75
Total miles of storm water main jetted each year	15	15	15
Effectiveness Measures:			
Customer Evaluations Scale 1-5			
Results of service	5.00	5.00	5.00
Employee contact	5.00	5.00	5.00
1 = Needs Improvement			
5 = Excellent			
Efficiency Measures:			
No. feet of Collection System cleaned per year	25,000	25,000	25,000
Expenses per Capita	\$ 30.02	\$ 29.84	\$ 28.65

FUND: STORMWATER UTILITY
DEPARTMENT: Public Works
BUSINESS UNIT: STORMWATER UTILITY - 53000

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Public Works Worker	.50	.50	LT-3
Utility Billing Clerk	.20	.20	GS-3
<i>Total</i>	<u>.70</u>	<u>.70</u>	
<u>Part-Time Employees</u>			
Billing Clerk/Clerk Typist	.20	.20	GS-1
<i>Total</i>	<u>.20</u>	<u>.20</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
73rd/1st & Augsburg Pond	\$ 1,400,000	\$ -
Girard Alley improvement	330,000	-
<i>Total</i>	<u>\$ 1,730,000</u>	<u>\$ -</u>

**STORM SEWER REVENUE BONDS
SCHEDULE OF DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008**

<u>PAYMENT YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>UNPAID PRINCIPAL</u>
				\$ 2,435,000
2009	85,000	96,826	181,826	2,350,000
2010	90,000	93,545	183,545	2,260,000
2011	90,000	90,170	180,170	2,170,000
2012	95,000	86,701	181,701	2,075,000
2013	100,000	83,045	183,045	1,975,000
2014	105,000	79,070	184,070	1,870,000
2015	110,000	74,770	184,770	1,760,000
2016	115,000	70,270	185,270	1,645,000
2017	120,000	65,570	185,570	1,525,000
2018	125,000	60,670	185,670	1,400,000
2019	130,000	55,570	185,570	1,270,000
2020	135,000	50,270	185,270	1,135,000
2021	140,000	44,700	184,700	995,000
2022	150,000	38,755	188,755	845,000
2023	155,000	32,503	187,503	690,000
2024	160,000	25,925	185,925	530,000
2025	170,000	18,913	188,913	360,000
2026	175,000	11,581	186,581	185,000
2027	185,000	3,931	188,931	-
	<u>\$ 2,435,000</u>	<u>\$ 1,082,785</u>	<u>\$ 3,517,785</u>	

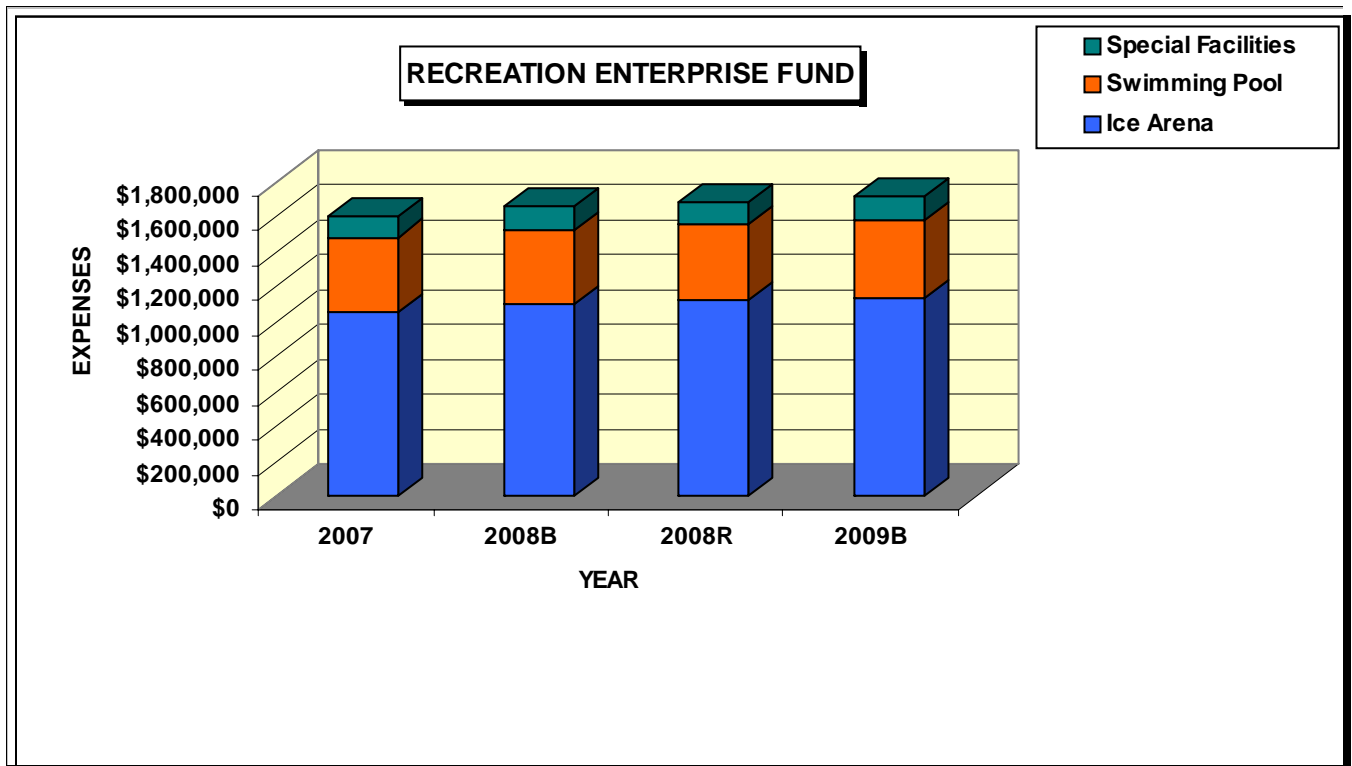
FUND: RECREATION ENTERPRISE FUNDS
DEPARTMENT: Recreation Services

DEPARTMENT SUMMARY BY BUSINESS UNIT

BUSINESS UNIT	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
54000 ICE ARENA OPERATION	\$ 1,057,198	\$ 1,102,520	\$ 1,120,770	\$ 1,136,260
55000 SWIMMING POOL	426,420	424,840	431,970	449,350
56000 SPECIAL FACILITIES	120,382	128,760	133,530	137,770
<i>Recreation Services TOTAL</i>	<u>\$ 1,604,000</u>	<u>\$ 1,656,120</u>	<u>\$ 1,686,270</u>	<u>\$ 1,723,380</u>

REVENUES

54000 ICE ARENA OPERATION	\$ 1,035,724	\$ 1,062,860	\$ 1,062,860	\$ 1,015,410
55000 SWIMMING POOL	510,435	490,440	491,070	408,660
56000 SPECIAL FACILITIES	101,623	101,580	102,340	103,550



**BUDGET SUMMARY
RECREATION FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 5,510,625	\$ 5,605,196	\$ 5,665,196	\$ 5,544,436
<u>Revenues</u>				
User Fees	1,056,119	1,080,930	1,117,420	1,150,940
Sale of Merchandise	122,145	121,500	127,500	131,330
Less Cost of Sales	(61,963)	(56,490)	(57,490)	(59,220)
Net Sales	<u>1,116,301</u>	<u>1,145,940</u>	<u>1,187,430</u>	<u>1,223,050</u>
<u>Miscellaneous Revenues</u>				
Interest	152,187	101,500	101,500	104,550
Other Revenues	54,121	52,340	52,400	53,970
Total Miscellaneous Revenues	<u>206,308</u>	<u>153,840</u>	<u>153,900</u>	<u>158,520</u>
Total Revenues	<u>1,322,609</u>	<u>1,299,780</u>	<u>1,341,330</u>	<u>1,381,570</u>
<u>Expenses</u>				
Personal Services	639,551	656,280	672,740	692,920
Other Services and Charges	555,355	534,640	572,730	589,910
Interest	64,740	62,860	59,420	55,780
Total Operating Expenses	<u>1,259,646</u>	<u>1,253,780</u>	<u>1,304,890</u>	<u>1,338,610</u>
Net Income Before Depreciation	62,963	46,000	36,440	42,960
<u>Depreciation</u>	<u>282,392</u>	<u>286,000</u>	<u>286,000</u>	<u>294,580</u>
Net Income (Loss)	(219,429)	(240,000)	(249,560)	(251,620)
<u>Operating Transfers From (To):</u>				
Special Revenue Fund(Ice Arena)	121,000	102,000	25,000	-
Special Revenue Fund(Pool)	193,000	198,000	103,800	103,800
Special Revenue Fund(Special Fac.)	-	-	-	200,000
Enterprise Funds(Ice Arena)	90,000	100,000	100,000	100,000
Enterprise Funds(Golf Course)	(90,000)	(100,000)	(100,000)	(100,000)
Net Transfers	<u>314,000</u>	<u>300,000</u>	<u>128,800</u>	<u>303,800</u>
<u>RETAINED EARNINGS</u>	<u>\$ 5,605,196</u>	<u>\$ 5,665,196</u>	<u>\$ 5,544,436</u>	<u>\$ 5,596,616</u>
<u>Bond Principal</u>	<u>\$ 65,000</u>	<u>\$ 70,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
<u>CAPITAL OUTLAY</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 280,000</u>

**BUDGET SUMMARY
RECREATION FUND PROJECTION**

<u>CASH FLOW SUMMARY</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>SOURCES OF CASH</u>				
Total Revenues	\$ 1,384,572	\$ 1,356,270	\$ 1,398,820	\$ 1,440,790
Items not requiring cash:				
Depreciation	282,392	286,000	286,000	294,580
Transfers In	314,000	400,000	228,800	403,800
TOTAL SOURCES	1,980,964	2,042,270	1,913,620	2,139,170
<u>USES OF CASH</u>				
Total Expenses	1,605,243	1,596,270	1,648,380	1,692,410
Increase in Receivables	16,596	-	-	-
Decrease in Payables	859	-	-	-
Capital Outlay	-	20,000	-	280,000
Internal Loan	45,000	-	-	-
Ice Arena Revenue Bond Payments	65,000	65,000	75,000	75,000
Transfer Out	-	100,000	100,000	100,000
TOTAL USES	1,732,698	1,781,270	1,823,380	2,147,410
<u>NET INCREASE (DECREASE) IN CASH</u>	248,266	261,000	90,240	(8,240)
<u>CASH BALANCE - JANUARY 1</u>	1,523,558	1,771,824	2,032,824	2,123,064
<u>CASH BALANCE - DECEMBER 31</u>	\$ 1,771,824	\$ 2,032,824	\$ 2,123,064	\$ 2,114,824
<u>CASH TO BE AVAILABLE</u>				
Current Assets - December 31	\$ 1,308,241			
Less: Current Liabilities - Dec. 31	227,300			
Cash To Be Available	\$ 1,080,941			

**BUDGET SUMMARY
ICE ARENA FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	2007 Actual	2008 Revised	2009 Budget	2010 Projected
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 706,625	\$ 685,151	\$ 717,241	\$ 671,391
<u>Revenues</u>				
User Fees	715,326	761,610	787,210	810,830
Sale of Merchandise	61,883	61,000	65,000	66,950
Less Cost of Sales	<u>(32,015)</u>	<u>(29,210)</u>	<u>(30,210)</u>	<u>(31,120)</u>
Net Sales	<u>745,194</u>	<u>793,400</u>	<u>822,000</u>	<u>846,660</u>
<u>Miscellaneous Revenues</u>				
Interest	10,120	1,500	1,500	1,550
Other Revenues	<u>37,395</u>	<u>36,750</u>	<u>36,700</u>	<u>37,800</u>
Total Miscellaneous Revenues	<u>47,515</u>	<u>38,250</u>	<u>38,200</u>	<u>39,350</u>
Total Revenues	<u>792,709</u>	<u>831,650</u>	<u>860,200</u>	<u>886,010</u>
<u>Expenses</u>				
Personal Services	383,604	392,670	396,630	408,530
Other Services and Charges	413,377	381,030	410,000	422,300
Interest	<u>64,740</u>	<u>62,860</u>	<u>59,420</u>	<u>55,780</u>
Total Operating Expenses	<u>861,721</u>	<u>836,560</u>	<u>866,050</u>	<u>886,610</u>
Net Income Before Depreciation	(69,012)	(4,910)	(5,850)	(600)
<u>Depreciation</u>				
Net Income (Loss)	<u>163,462</u> <u>(232,474)</u>	<u>165,000</u> <u>(169,910)</u>	<u>165,000</u> <u>(170,850)</u>	<u>169,950</u> <u>(170,550)</u>
<u>Operating Transfers From</u>				
Special Revenue Fund	121,000	102,000	25,000	-
Enterprise Fund	<u>90,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	<u>211,000</u>	<u>202,000</u>	<u>125,000</u>	<u>100,000</u>
<u>RETAINED EARNINGS</u>	<u>\$ 685,151</u>	<u>\$ 717,241</u>	<u>\$ 671,391</u>	<u>\$ 600,841</u>
<u>Bond Principal</u>	<u>\$ 65,000</u>	<u>\$ 70,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
<u>CAPITAL OUTLAY</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 280,000</u>

ICE ARENA DIVISION

MISSION STATEMENT

To provide recreational skating and on ice programs for a variety of ages; to provide equitable ice availability for both male and females; to provide a quality ice sheet, clean and safe facility.

DIVISION FOCUS

The ice arena division in the past has included a facility manager, two operations assistants, maintenance supervisor, facility operator and part-time senior clerk-typist. There are eight to ten Zamboni operators working year round, seven seasonal concession workers and cashiers.

The ice arena division provides skating lessons, open skating, adult hockey leagues and sponsors the annual ice show. Ice is rented to the high schools for practice and games, youth associations for clinics, practices, games and seven hockey tournaments that include Minnesota Youth Hockey Regional and State Tournaments. Ice is also rented for the annual St. Paul Figure Skating Competition; private hockey schools; and various groups for hockey and broomball. As always, it is our focus to maintain a quality ice sheet, clean and safe facility, provide quality service and maximize revenues.

2008 HIGHLIGHTS

- Revaluated staff organization and implemented changes including the elimination of one full-time staff.
- Updated point of sale system and updated scheduling procedures to increase efficiency.
- Revaluated concession operation and implemented changes to increase profits.
- Recruited a regional broomball tournament and retained the Upper Great Lakes Figure Skating Championships.

2009 ARENA DIVISION GOALS

- Retain the Minnesota Youth Hockey State Tournament and USA Broomball National Tournament
- Increase concession sales by 3% and reduce energy consumption.
- Continue to provide a high level of service to our customers.

DIVISION EXPENDITURE COMMENT

For the 2008 revised budget, salary costs for full time staff are \$22,275 less than budgeted (including severance) due to the elimination of one full-time employee. As a result, credit for interdepartmental labor was reduced by \$22,000 to reflect additional part-time staff needed to replace support provided by this employee to pool and mini-golf facilities.

The savings of the eliminated position was used to offset significant increases in energy cost projected in 2009 in the amount of \$28,850 and an increase in part-time cleaning staff to replace work provided to the Arena by this employee.

FUND: ICE ARENA OPERATION

DETAIL REVENUES BY FUND

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Recreation Enterprise</u>				
4902 Open Skating	\$ 11,721	\$ 12,460	\$ 12,460	\$ 12,460
4904 Open Hockey	12,000	10,100	10,100	10,100
4906 Discount Ticket	5,400	5,950	5,950	5,950
4908 Gate Admissions - Schools	11,642	10,500	10,500	10,500
4910 Ice Show Admissions	2,431	2,500	2,500	2,500
4912 Ice Show Registration	2,852	3,000	3,000	3,000
4914 Ice Rental - Non Taxable	328,007	372,600	372,600	388,150
4916 Ice Rental - Taxable	287,609	287,100	287,100	296,350
4918 Skate Rental	2,125	2,800	2,800	2,800
4920 Adult Hockey League	26,800	26,780	26,780	27,580
4922 Skate Lessons	24,739	26,000	26,000	26,000
4924 Skate Sharpening	1,340	1,400	1,400	1,400
4926 Equipment Sales	469	420	420	420
4990 Concessions	60,074	61,000	61,000	65,000
<i>Recreation Enterprise Total</i>	<u>\$ 777,209</u>	<u>\$ 822,610</u>	<u>\$ 822,610</u>	<u>\$ 852,210</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 10,120	\$ 1,500	\$ 1,500	\$ 1,500
8016 Building Rental - Non Taxable	18,400	17,700	17,700	17,700
8032 Commissions	16,517	18,250	18,250	18,000
8034 Other Refund/Reimbursements	2,438	800	800	1,000
8035 Other Miscellaneous Revenues	40	-	-	-
<i>Other Income Total</i>	<u>\$ 47,515</u>	<u>\$ 38,250</u>	<u>\$ 38,250</u>	<u>\$ 38,200</u>
<u>Other Financing Sources</u>				
8051 Operating Transfers In	\$ 211,000	\$ 202,000	\$ 202,000	\$ 125,000
<i>Other Financing Sources Total</i>	<u>\$ 211,000</u>	<u>\$ 202,000</u>	<u>\$ 202,000</u>	<u>\$ 125,000</u>
<i>ICE ARENA OPERATION TOTAL</i>	<u><u>\$ 1,035,724</u></u>	<u><u>\$ 1,062,860</u></u>	<u><u>\$ 1,062,860</u></u>	<u><u>\$ 1,015,410</u></u>

FUND: ICE ARENA OPERATION
DEPARTMENT: Recreation Services
BUSINESS UNIT: ICE ARENA OPERATION - 54000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 32,015	\$ 29,210	\$ 29,210	\$ 30,210
<i>Costs of Goods Sold Total</i>	<u>\$ 32,015</u>	<u>\$ 29,210</u>	<u>\$ 29,210</u>	<u>\$ 30,210</u>
<u>Personal Services</u>				
6005 Full Time	\$ 228,960	\$ 274,890	\$ 235,300	\$ 219,480
6006 Part-time	31,375	27,140	27,200	28,160
6007 Seasonal	89,514	79,480	85,530	105,140
6009 Overtime	7,332	2,200	-	-
6013 Longevity	1,536	2,370	930	960
6031 Employer Social Security	22,254	23,370	21,210	21,370
6032 Employer Medicare	5,204	5,440	5,050	4,960
6033 Employer Pera	21,027	19,750	16,760	16,930
6035 Medical Insurance	35,529	39,590	37,140	37,750
6036 Dental Insurance	1,728	1,980	1,820	1,630
6037 Term Life	231	270	240	210
6038 Workers Compensation	1,950	1,580	1,580	1,500
6040 Long Term Disability	862	260	950	990
6051 Interdepartmental Labor	5,642	5,830	6,000	6,000
6054 Interdepartmental Labor Credit	(69,540)	(69,540)	(47,040)	(48,450)
<i>Personal Services Total</i>	<u>\$ 383,604</u>	<u>\$ 414,610</u>	<u>\$ 392,670</u>	<u>\$ 396,630</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 23,867	\$ 17,000	\$ 17,100	\$ 17,500
6201 Rents & Leases	3,023	490	900	1,000
6202 Data Processing Rental	12,604	11,760	15,000	15,000
6204 Motor Pool Operating Rental	6,193	5,000	4,120	4,240
6205 Maintenance & Repairs	43,623	25,000	29,000	29,000
6206 Accident Repairs	450	1,000	1,000	1,000
6207 Utility Services	219,845	210,380	219,420	239,240
6301 Advertising & Publication	885	2,000	2,000	2,500
6302 Communications	2,996	5,130	4,300	4,300
6303 Professional Development	1,734	1,840	1,840	2,000
6305 Subscriptions & Memberships	150	160	160	160
6307 Insurance & Bonds	10,700	10,700	10,700	13,900
6308 Property Liability	6,700	6,700	6,700	6,700
6310 Taxes & Licenses	230	250	250	260
6315 Other Contractual Services	25,265	19,610	19,610	20,200
6401 Office Supplies	582	950	1,000	1,100
6402 Copy Charges	27	130	130	150
6403 Postage	652	720	720	750
6407 Auto Operating Supplies	11,612	5,880	5,880	10,000
6409 Uniforms & Clothing	1,638	2,840	3,800	3,500
6412 Maint. & Const. Materials	4,353	3,400	3,400	3,500

FUND: ICE ARENA OPERATION
DEPARTMENT: Recreation Services
BUSINESS UNIT: ICE ARENA OPERATION - 54000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
6414 Other Supplies	29,327	25,000	27,000	27,000
6513 Other Charges	6,921	4,900	7,000	7,000
<i>Other Services & Charges Total</i>	<u>\$ 413,377</u>	<u>\$ 360,840</u>	<u>\$ 381,030</u>	<u>\$ 410,000</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 163,462	\$ 165,000	\$ 165,000	\$ 165,000
<i>Depreciation Total</i>	<u>\$ 163,462</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>
<u>Capital Outlay</u>				
7400 Machinery & Equipment	\$ -	\$ -	\$ 20,000	\$ -
<i>Capital Outlay Total</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>
<u>Other Financing Uses</u>				
8521 Principal Payments	\$ -	\$ 70,000	\$ 70,000	\$ 75,000
8522 Interest Payments	64,309	62,410	62,410	58,970
8523 Paying Agent Fees	431	450	450	450
<i>Other Financing Uses Total</i>	<u>\$ 64,740</u>	<u>\$ 132,860</u>	<u>\$ 132,860</u>	<u>\$ 134,420</u>
ICE ARENA OPERATION TOTAL	<u><u>\$ 1,057,198</u></u>	<u><u>\$ 1,102,520</u></u>	<u><u>\$ 1,120,770</u></u>	<u><u>\$ 1,136,260</u></u>

Performance Measures

Department/Division

Ice Arena

	Actual 2007	Current 2008	Budget 2009
Inputs:			
Number of full time employees	5	4	4
Total Operating Expenses	\$ 992,458	\$ 967,910	\$ 1,001,840
Ice Hours Available	10,280	10,280	10,280
Outputs:			
Total Operating Revenue	\$ 777,209	\$ 822,610	\$ 852,210
Total Concession Revenue	\$ 60,074	\$ 61,000	\$ 65,000
Total Ice Hours Used	4,800	4,800	4,800
Effectiveness Measures:			
Hourly Ice Rental Fee Less Hourly Cost of Ice Used	\$ (41.76)	\$ (31.65)	\$ (33.72)
Concession Revenue per Ice Hours Used	\$ 12.52	\$ 12.71	\$ 13.54
Efficiency Measures:			
Hourly Ice Rental Fee	\$ 165	\$ 170	\$ 175
Operating Profit (loss) per Hours of Ice Used	\$ (44.84)	\$ (30.27)	\$ (31.17)
Percentage of Ice Hours Used	46.69%	46.69%	46.69%

FUND: ICE ARENA OPERATION
DEPARTMENT: Recreation Services
BUSINESS UNIT: ICE ARENA OPERATION - 54000

DIVISION PERSONNEL

CLASSIFICATIONS	NUMBER OF EMPLOYEES		SALARY GRADE
	2008	2009	
<u>Regular Full-Time Employees</u>			
Facility Manager	1.00	1.00	M-1
Facility Operations Assistant	2.00	1.00	GS-3
Facility Maintenance Supervisor	1.00	1.00	GS-5
Facility Operator	1.00	1.00	LT-1
<i>Total</i>	<u>5.00</u>	<u>4.00</u>	
<u>Part-Time Employees</u>			
Senior Office Aide	1.00	1.00	GS-2
<i>Total</i>	<u>1.00</u>	<u>1.00</u>	

CAPITAL OUTLAY

ITEMS	2008	2009
	REVISED	BUDGET
Rink 2 Light Fixtures	\$ 20,000	\$ -
<i>Total</i>	<u>\$ 20,000</u>	<u>\$ -</u>

ICE ARENA REVENUE BONDS
SCHEDULE OF DEBT SERVICE REQUIREMENTS
December 31, 2008

<u>PAYMENT YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>UNPAID PRINCIPAL</u>
				\$ 1,185,000
2009	75,000	58,960	133,960	1,110,000
2010	75,000	55,330	130,330	1,035,000
2011	80,000	51,490	131,490	955,000
2012	85,000	47,360	132,360	870,000
2013	90,000	42,950	132,950	780,000
2014	95,000	38,230	133,230	685,000
2015	100,000	33,200	133,200	585,000
2016	105,000	27,880	132,880	480,000
2017	110,000	22,280	132,280	370,000
2018	115,000	16,405	131,405	255,000
2019	125,000	10,110	135,110	130,000
2020	130,000	3,410	133,410	-
	<u>\$ 1,185,000</u>	<u>\$ 407,605</u>	<u>\$ 1,592,605</u>	

**BUDGET SUMMARY
SWIMMING POOL FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
<u>PRIOR YEAR RETAINED EARNINGS</u>	\$ 918,973	\$ 1,002,988	\$ 1,062,088	\$ 1,021,398
<u>Revenues</u>				
User Fees	266,888	244,570	254,860	262,510
Sale of Merchandise	49,156	48,500	50,000	51,500
Less Cost of Sales	<u>(23,723)</u>	<u>(22,200)</u>	<u>(22,200)</u>	<u>(22,870)</u>
Net Sales	<u>292,321</u>	<u>270,870</u>	<u>282,660</u>	<u>291,140</u>
<u>Miscellaneous Revenues</u>				
Other Revenues	<u>1,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	<u>1,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>293,712</u>	<u>270,870</u>	<u>282,660</u>	<u>291,140</u>
<u>Expenses</u>				
Personal Services	192,216	197,050	206,590	212,790
Other Services and Charges	<u>112,512</u>	<u>113,720</u>	<u>121,560</u>	<u>125,210</u>
Total Operating Expenses	<u>304,728</u>	<u>310,770</u>	<u>328,150</u>	<u>338,000</u>
Net Income Before Depreciation	(11,016)	(39,900)	(45,490)	(46,860)
<u>Depreciation</u>	<u>97,969</u>	<u>99,000</u>	<u>99,000</u>	<u>101,970</u>
Net Income (Loss)	<u>(108,985)</u>	<u>(138,900)</u>	<u>(144,490)</u>	<u>(148,830)</u>
<u>Operating Transfers From (To)</u>				
Special Revenue Fund	193,000	198,000	103,800	103,800
	<u>193,000</u>	<u>198,000</u>	<u>103,800</u>	<u>103,800</u>
<u>RETAINED EARNINGS</u>	<u>\$ 1,002,988</u>	<u>\$ 1,062,088</u>	<u>\$ 1,021,398</u>	<u>\$ 976,368</u>
<u>CAPITAL OUTLAY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SWIMMING POOL DIVISION

MISSION STATEMENT

To provide recreational swimming activities for various ages and groups; to provide quality pool water; to provide a clean and safe facility.

DIVISION FOCUS

The arena staff and a seasonal staff of forty-six employees operate the swimming pool division. Each year about 30 staff returns from the previous year providing a depth of experience. The division provides adult lap swim, practice time for swim teams and public use of the pool, water volleyball and waterslides during daily open swim hours. The pool is also the site for the annual ABC Finals Swim Meet.

2008 HIGHLIGHTS

- The pool opened on time with no major repairs needed.
- Crosswalk service was added because of the adjacent road construction.
- Two part-time seasonal positions were upgraded in place of the full-time position eliminated in the operating division which provided concession support to the outdoor pool.
- Some seams in the main pool structure were repaired to stop leaks.
- Some of the lane lines were replaced.

2009 SWIMMING POOL GOALS

- A study will be performed to determine if it is possible to relocate the mini-golf facility to the pool area to gain the advantage of utilizing pool staff to operate the new facility.

DIVISION EXPENDITURE COMMENT

- Utility costs are projected to rise 10% in 2008 and 2009, which is an increased cost of \$4,690 in 2008 and \$9,850 in 2009 over the 2008 adopted budget.
- Revenues are projected to increase \$12,420 due to pricing adjustments to offset increased costs.

FUND: SWIMMING POOL

DETAIL REVENUES BY FUND

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Recreation Enterprise</u>				
4942 Daily Admissions	\$ 97,503	\$ 104,530	\$ 104,480	\$ 108,140
4944 Season Passes	109,364	96,840	97,440	103,020
4946 Group Admission Discount	16,443	14,920	15,000	15,500
4948 Day Care Pass	16,939	-	-	-
4950 Pool Rental - Non Taxable	21,344	22,800	22,800	23,000
4952 Pool Rental - Taxable	5,295	4,850	4,850	5,200
4990 Concessions	49,156	48,500	48,500	50,000
<i>Recreation Enterprise Total</i>	<u>\$ 316,044</u>	<u>\$ 292,440</u>	<u>\$ 293,070</u>	<u>\$ 304,860</u>
<u>Other Income</u>				
8035 Other Miscellaneous Revenues	\$ 1,391	\$ -	\$ -	\$ -
<i>Other Income Total</i>	<u>\$ 1,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Other Financing Sources</u>				
8051 Operating Transfers In	\$ 193,000	\$ 198,000	\$ 198,000	\$ 103,800
<i>Other Financing Sources Total</i>	<u>\$ 193,000</u>	<u>\$ 198,000</u>	<u>\$ 198,000</u>	<u>\$ 103,800</u>
<i>SWIMMING POOL TOTAL</i>	<u><u>\$ 510,435</u></u>	<u><u>\$ 490,440</u></u>	<u><u>\$ 491,070</u></u>	<u><u>\$ 408,660</u></u>

FUND: SWIMMING POOL
DEPARTMENT: Recreation Services
BUSINESS UNIT: SWIMMING POOL - 55000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 23,723	\$ 22,200	\$ 22,200	\$ 22,200
<i>Costs of Goods Sold Total</i>	<u>\$ 23,723</u>	<u>\$ 22,200</u>	<u>\$ 22,200</u>	<u>\$ 22,200</u>
<u>Personal Services</u>				
6007 Seasonal	\$ 141,117	\$ 147,400	\$ 160,430	\$ 168,800
6009 Overtime	2,118	1,850	1,000	1,000
6031 Employer Social Security	8,881	9,140	9,950	10,470
6032 Employer Medicare	2,077	2,140	2,330	2,450
6038 Workers Compensation	1,370	1,320	1,320	1,190
6051 Interdepartmental Labor	36,653	35,220	22,020	22,680
<i>Personal Services Total</i>	<u>\$ 192,216</u>	<u>\$ 197,070</u>	<u>\$ 197,050</u>	<u>\$ 206,590</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 7,520	\$ 2,900	\$ 2,900	\$ 3,100
6201 Rents & Leases	35	150	100	100
6202 Data Processing Rental	1,422	1,490	1,500	1,600
6205 Maintenance & Repairs	2,913	4,000	4,000	4,500
6207 Utility Services	46,032	46,910	51,600	56,760
6301 Advertising & Publication	2,149	2,780	2,800	2,850
6302 Communications	770	720	800	850
6303 Professional Development	357	250	250	300
6305 Subscriptions & Memberships	-	100	100	100
6307 Insurance & Bonds	11,500	11,500	11,500	11,500
6308 Property Liability	900	900	900	900
6310 Taxes & Licenses	157	270	280	300
6315 Other Contractual Services	811	1,480	1,500	1,550
6401 Office Supplies	397	700	500	600
6402 Copy Charges	66	40	70	80
6403 Postage	626	760	700	750
6409 Uniforms & Clothing	2,572	2,850	2,800	2,900
6412 Maint. & Const. Materials	-	250	200	200
6413 Chemicals	16,463	12,300	15,000	16,000
6414 Other Supplies	15,237	13,420	13,420	13,820
6513 Other Charges	2,585	2,800	2,800	2,800
<i>Other Services & Charges Total</i>	<u>\$ 112,512</u>	<u>\$ 106,570</u>	<u>\$ 113,720</u>	<u>\$ 121,560</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 97,969	\$ 99,000	\$ 99,000	\$ 99,000
<i>Depreciation Total</i>	<u>\$ 97,969</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>\$ 99,000</u>
SWIMMING POOL TOTAL	<u><u>\$ 426,420</u></u>	<u><u>\$ 424,840</u></u>	<u><u>\$ 431,970</u></u>	<u><u>\$ 449,350</u></u>

Performance Measures

Department/Division

Swimming Pool

	<u>Actual 2007</u>	<u>Current 2008</u>	<u>Budget 2009</u>
Inputs:			
Total Operating Expenses	\$ 426,420	\$ 431,970	\$ 449,350
Total Number of Days in Pool Season	78	79	79
Total Number of Weather Closures	5	5	5
Outputs:			
Total Operating Revenue	\$ 316,044	\$ 293,070	\$ 304,860
Concession Revenue	\$ 49,157	\$ 48,500	\$ 50,000
Total Attendance	41,926	42,000	42,000
Effectiveness Measures:			
Average Concession Purchase Per Visit	\$ 1.17	\$ 1.15	\$ 1.19
Average Daily Revenue	\$ 4,052	\$ 3,710	\$ 3,859
Average Daily Attendance	538	532	532
Efficiency Measures:			
Percentage of Season Pool was Open	94%	100%	100%
Net Cost per Day of Operation	\$ (1,415)	\$ (1,758)	\$ (1,829)

**BUDGET SUMMARY
SPECIAL FACILITIES FUND PROJECTION**

<u>AVAILABLE FOR APPROPRIATION</u>	<u>2007 Actual</u>	<u>2008 Revised</u>	<u>2009 Budget</u>	<u>2010 Projected</u>
<u>PRIOR YEAR RETAINED FUNDS</u>	\$ 142,227	\$ 123,468	\$ 92,278	\$ 58,058
<u>Revenues</u>				
User Fees	73,904	74,750	75,350	77,610
Sale of Merchandise	11,106	12,000	12,500	12,880
Less Cost of Sales	<u>(6,225)</u>	<u>(5,080)</u>	<u>(5,080)</u>	<u>(5,230)</u>
Net Sales	<u>78,785</u>	<u>81,670</u>	<u>82,770</u>	<u>85,260</u>
<u>Miscellaneous Revenues</u>				
Interest	1,278	-	-	-
Other Revenues	<u>15,335</u>	<u>15,590</u>	<u>15,700</u>	<u>16,170</u>
Total Miscellaneous Revenues	<u>16,613</u>	<u>15,590</u>	<u>15,700</u>	<u>16,170</u>
Total Revenues	<u>95,398</u>	<u>97,260</u>	<u>98,470</u>	<u>101,430</u>
<u>Expenses</u>				
Personal Services	63,731	66,560	69,520	71,610
Other Services and Charges	<u>29,465</u>	<u>39,890</u>	<u>41,170</u>	<u>42,410</u>
Total Operating Expenses	<u>93,196</u>	<u>106,450</u>	<u>110,690</u>	<u>114,020</u>
Net Income Before Depreciation	2,202	(9,190)	(12,220)	(12,590)
<u>Depreciation</u>	<u>20,961</u>	<u>22,000</u>	<u>22,000</u>	<u>22,660</u>
Net Income (Loss)	<u>(18,759)</u>	<u>(31,190)</u>	<u>(34,220)</u>	<u>(35,250)</u>
<u>Operating Transfers From (To)</u>				
Special Revenue Fund	-	-	-	200,000
	-	-	-	200,000
<u>RETAINED EARNINGS</u>	<u>\$ 123,468</u>	<u>\$ 92,278</u>	<u>\$ 58,058</u>	<u>\$ 222,808</u>
<u>CAPITAL OUTLAY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MINIATURE GOLF/PICNIC SHELTER DIVISION

MISSION STATEMENT

To provide leisure activity for the public through miniature golf and picnics; to provide a well landscaped, attractive and fun miniature golf course; and to provide a clean and safe picnic area.

DIVISION FOCUS

The arena staff and a small crew of seasonal staff operate the miniature golf and picnic shelter division. The division provides recreational miniature golf for all ages, plans special events, contacts businesses regarding sponsorships, promotes group events, provides newspaper and direct mail advertisement, and provides a quality picnic shelter for Farmers Market and park users.

The division begins in early April with the cleaning and preparing the miniature golf course, building and picnic shelter for usage. Picnic shelter rentals and miniature golf schedule begin in May. The course remains open daily June through August. In September the course is open for group reservation. The division is responsible for the cleaning, mowing, trimming, weeding, gardening, landscaping and grooming to keep the course attractive and provide picnic tables and a clean shelter area for picnic groups.

2008 HIGHLIGHTS

- Addition of Special Facilities Coordinator.
- Concession Stand open for Farmers Market.
- Added computerized Point of Sale System.

2009 MINIATURE GOLF/PICNIC SHELTER GOALS

- Begin relocation analysis to pool location (City Council Goal M-13).
- Schedule Shelter through computer software.
- Post Shelter reservations and open times to web site.

DIVISION EXPENDITURE COMMENT

For the 2008 revised budget, salary costs for seasonal staff increased \$8,551 over budget with the addition of a Seasonal Miniature Golf Coordinator. This new position was needed due to the elimination of one full-time employee that provided the coordination of this facility. As a result, charges for interdepartmental labor from the Arena are also reduced by about the same amount. Energy cost increased by \$8,000 because of higher utility rates and the use of the building in winter months as an Arts Center. This added cost is offset by a transfer in the same amount from Recreation Programs/Athletics. New cash registers were purchased in the amount of \$3,000 to improve efficiency.

FUND: SPECIAL FACILITY

DETAIL REVENUES BY FUND

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Recreation Enterprise</u>				
4972 Regular Play	\$ 67,205	\$ 66,780	\$ 66,780	\$ 67,380
4974 Discount Play	4,750	5,700	5,700	5,700
4976 Family Special	951	900	960	960
4978 Birthday Special	998	1,310	1,310	1,310
4990 Concessions	11,106	11,300	12,000	12,500
<i>Recreation Enterprise Total</i>	<u>\$ 85,010</u>	<u>\$ 85,990</u>	<u>\$ 86,750</u>	<u>\$ 87,850</u>
<u>Other Income</u>				
8011 Investment Earnings	\$ 1,278	\$ -	\$ -	\$ -
8016 Building Rental - Non Taxable	4,804	5,150	5,150	5,300
8017 Building Rental - Taxable	10,271	10,300	10,300	10,400
8032 Commissions	260	140	140	-
<i>Other Income Total</i>	<u>\$ 16,613</u>	<u>\$ 15,590</u>	<u>\$ 15,590</u>	<u>\$ 15,700</u>
<i>SPECIAL FACILITY TOTAL</i>	<u><u>\$ 101,623</u></u>	<u><u>\$ 101,580</u></u>	<u><u>\$ 102,340</u></u>	<u><u>\$ 103,550</u></u>

FUND: SPECIAL FACILITY
DEPARTMENT: Recreation Services
BUSINESS UNIT: SPECIAL FACILITIES - 56000

DETAIL EXPENDITURES BY BUSINESS UNIT

CLASSIFICATIONS	2007 ACTUAL	2008 BUDGET	2008 REVISED	2009 BUDGET
<u>Costs of Goods Sold</u>				
5510 Purchases for Resale	\$ 6,225	\$ 5,080	\$ 5,080	\$ 5,080
<i>Costs of Goods Sold Total</i>	<u>\$ 6,225</u>	<u>\$ 5,080</u>	<u>\$ 5,080</u>	<u>\$ 5,080</u>
<u>Personal Services</u>				
6007 Seasonal	\$ 25,569	\$ 27,610	\$ 36,910	\$ 38,880
6009 Overtime	719	700	-	-
6031 Employer Social Security	1,628	1,710	2,290	2,460
6032 Employer Medicare	381	390	530	570
6038 Workers Compensation	60	60	60	60
6051 Interdepartmental Labor	35,374	36,070	26,770	27,550
<i>Personal Services Total</i>	<u>\$ 63,731</u>	<u>\$ 66,540</u>	<u>\$ 66,560</u>	<u>\$ 69,520</u>
<u>Other Services & Charges</u>				
6103 Professional Services -General	\$ 4,849	\$ 620	\$ 3,000	\$ 1,000
6201 Rents & Leases	95	110	110	120
6202 Data Processing Rental	1,636	1,830	2,000	2,000
6205 Maintenance & Repairs	248	10,000	10,000	10,000
6206 Accident Repairs	-	500	500	500
6207 Utility Services	12,582	10,000	11,100	13,970
6301 Advertising & Publication	2,629	3,000	3,000	3,000
6302 Communications	361	300	400	500
6303 Professional Development	176	200	200	250
6307 Insurance & Bonds	750	750	750	810
6308 Property Liability	900	900	900	900
6310 Taxes & Licenses	152	150	160	160
6315 Other Contractual Services	417	400	400	440
6401 Office Supplies	89	500	500	550
6403 Postage	200	250	250	250
6409 Uniforms & Clothing	180	350	800	900
6412 Maint. & Const. Materials	-	600	600	600
6414 Other Supplies	2,962	3,960	4,500	4,500
6513 Other Charges	1,239	720	720	720
<i>Other Services & Charges Total</i>	<u>\$ 29,465</u>	<u>\$ 35,140</u>	<u>\$ 39,890</u>	<u>\$ 41,170</u>
<u>Depreciation</u>				
6610 Depreciation	\$ 20,961	\$ 22,000	\$ 22,000	\$ 22,000
<i>Depreciation Total</i>	<u>\$ 20,961</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>
SPECIAL FACILITIES TOTAL	<u><u>\$ 120,382</u></u>	<u><u>\$ 128,760</u></u>	<u><u>\$ 133,530</u></u>	<u><u>\$ 137,770</u></u>

Performance Measures

Department/Division

Special Facilities/Mini Golf

	Actual 2007	Current 2008	Budget 2009
<i>Inputs:</i>			
Total Operating Expenses	\$ 120,382	\$ 133,530	\$ 137,770
Total Number of Days in Season	130	102	102
Total Number of Weather Closures	14	2	0
<i>Outputs:</i>			
Total Operating Revenue	\$ 101,623	\$ 102,340	\$ 103,550
Concession Revenue	\$ 11,106	\$ 12,000	\$ 12,500
Total Rounds	16,608	16,400	16,400
<i>Effectiveness Measures:</i>			
Average Concession Purchase Per Round	\$ 0.67	\$ 0.73	\$ 0.76
Average Daily Revenue	\$ 782	\$ 1,003	\$ 1,015
Average Daily Attendance	128	161	161
<i>Efficiency Measures:</i>			
Percentage of Season Open for Golf	89%	98%	100%
Net Cost per Day of Operation	\$ (144)	\$ (306)	\$ (335)