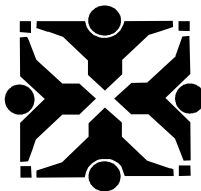


Summary, Trends and Fund Statements



City of Columbia
Columbia, Missouri

General Government Fund Balance

General Fund -The City of Columbia has consistently been able to utilize balances from previous years from unspent appropriation and revenues in excess of budget as a funding source in its budget process as "Appropriated Fund Balance". Tight budgetary controls and prudent revenue estimates have resulted in actual expenditures averaging between 96% and 98% of budget and actual revenues averaging between 102% and 104% of budget. The City will only budget the amount of fund balance that will maintain the 16% of expenditure threshold required by City Council Policy Resolution. The chart below depicts the last 10 years use of fund balance. FY 2010 fund balance is above the required 16% due to preparation for FY 2011 and the potential additional funds the city will need to have to sustain operations.

Special Revenue Funds - The budgets for the City's Special Revenue Funds can vary greatly from year to year. By nature these funds are restricted for special use and will often allow a portion of these funds to accumulate until such time as sufficient resources are available for projects, typically capital projects. Then funds will be transferred out and a reduction in fund balance will occur.

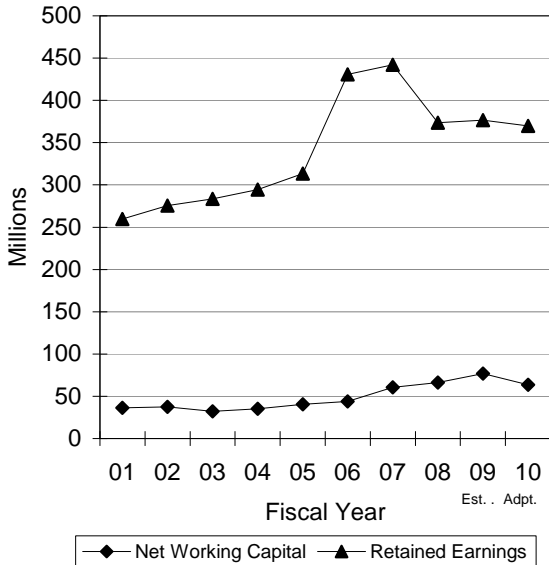
Debt Service Funds – Funds may accumulate or be utilized in any given budget year to meet the requirements for debt service reserves as outlined in various bond ordinances.

Capital Projects – The City will periodically budget funds that have accumulated from interest earnings or closed out/completed projects. The City does not allocate interest earnings to each project during their construction.

| General Fund | | | | |
|---------------------|-----------------|---------------------|--|--|
| Fiscal Year | Revenues | Expenditures | Unreserved, Undesignated Fund Balance | Fund Balance as a % of Expenditures |
| 2001 | \$48,665,665 | \$44,601,765 | \$10,274,719 | 23.04% |
| 2002 | \$51,593,618 | \$48,626,769 | \$10,429,820 | 21.45% |
| 2003 | \$54,210,002 | \$49,723,710 | \$11,489,854 | 23.11% |
| 2004 | \$58,238,591 | \$52,905,356 | \$12,149,115 | 22.96% |
| 2005 | \$60,917,104 | \$57,935,849 | \$11,522,093 | 19.89% |
| 2006 | \$66,716,295 | \$61,530,716 | \$12,987,278 | 21.11% |
| 2007 | \$70,693,991 | \$66,433,679 | \$11,408,301 | 17.17% |
| 2008 | \$78,898,068 | \$69,468,759 | \$15,241,449 | 21.94% |
| 2009 est | \$77,784,171 | \$74,571,828 | \$19,438,520 | 26.07% |
| 2010 proposed | \$76,232,748 | \$76,232,748 | \$15,810,546 | 21% |

Enterprise and Internal Service Funds - Net Working Capital and Retained Earning

**Net Working Capital and Retained Earnings/Net Assets
Enterprise Funds**



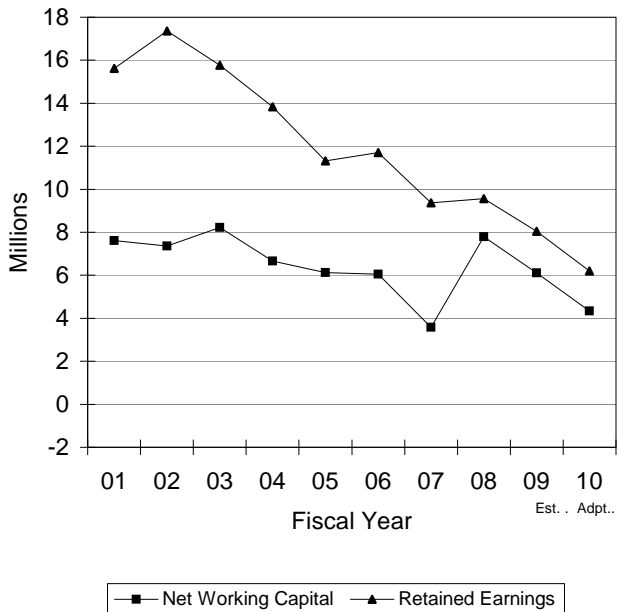
Enterprise Funds

User charges/rates are set in the City's Enterprise Funds to recover the costs of providing service and provide sufficient funds for the capital needs of the enterprise. The City also attempts to avoid significant rate increases in any given year. Periodically major changes in the cost of operations or major capital expansion will require large rate increases to cover these costs. The City has taken the approach where sufficient balances exist, to phase in these increases over a period of several years to minimize the effects on our citizens. In 2001 the city experienced an increase in retained earnings due to changes in accounting standards and financial reporting and the implementation of GASB 34 which required the City to include contributions in Net Assets. The City also adjusted its capitalization threshold during this time frame. In 2007 the city engaged an independent consultant to perform a cost of service study and to review rate structures for Water, Electric, Sewer and Solid Waste.

Internal Service Funds

User charges/rates are set in the City's Internal Service Funds to recuperate the costs of providing service and provide sufficient funds for the capital needs of the operations. It has been typical for these funds to accumulate retained earnings over the years due to the fact that they are able to operate without expending their entire budget. When an internal service fund has accumulated excess retained earnings, the City will adjust the rates. This allows the City to maintain appropriate levels of retained earnings without large swings in the rates charged out to departments in any given year. In 2001 the city experienced an increase in retained earnings due to changes in accounting standards and financial reporting and the implementation of GASB 34 which required the City to include contributions in Net Assets. The City also adjusted its capitalization threshold during this time frame. The City continues to set minimal rate increases in order to spend down balances in the internal service funds.

**Net Working Capital and Retained Earnings/Net Assets
Internal Service Funds**



General Government Funds

Financial Summary of Estimated Sources and Uses

| Financial Sources | General Fund | | | Special Revenue Funds | | |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------|
| | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 |
| Property Taxes | \$ 6,644,677 | \$ 6,870,800 | \$ 6,910,950 | \$ 0 | \$ 0 | 0 |
| Sales Taxes | 18,947,469 | 18,284,275 | 18,284,275 | 19,721,672 | 19,031,900 | 19,031,900 |
| Gross Receipts Taxes | 7,558,607 | 7,948,500 | 8,217,250 | 1,801,787 | 1,626,227 | 1,620,000 |
| Other Local Taxes | 4,027,044 | 3,835,000 | 3,875,000 | 0 | 0 | 0 |
| PILOT | 11,215,634 | 11,650,000 | 12,432,600 | 0 | 0 | 0 |
| Gen. & Admin. Charges | 3,634,049 | 4,025,046 | 4,200,366 | 0 | 0 | 0 |
| Grants | 6,184,221 | 6,577,587 | 5,173,244 | 1,593,079 | 1,400,000 | 1,484,000 |
| Interest | 1,049,409 | 761,000 | 750,000 | 450,368 | 225,721 | 176,000 |
| Other Local Revenues | 8,846,361 | 5,417,310 | 5,264,387 | 731,113 | 440,093 | 734,500 |
| Internal Service Fund Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise Fund Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$ 68,107,471</u> | <u>\$ 65,369,518</u> | <u>\$ 65,108,072</u> | <u>\$ 24,298,019</u> | <u>\$ 22,723,941</u> | <u>\$ 23,046,400</u> |
| Other Funding Sources/Transfers | 7,417,392 | 7,445,473 | 7,496,702 | 546,221 | 0 | 65,000 |
| Total Financial Sources: Less Appropriated Fund Balance | <u><u>\$ 75,524,863</u></u> | <u><u>\$ 72,814,991</u></u> | <u><u>\$ 72,604,774</u></u> | <u><u>\$ 24,844,240</u></u> | <u><u>\$ 22,723,941</u></u> | <u><u>\$ 23,111,400</u></u> |
| Expenditures | | | | | | |
| Operating Expenses | 65,267,982 | 70,784,770 | 71,845,266 | 2,483,462 | 2,292,496 | 2,578,278 |
| Non-Operating Expenses | 2,799,703 | 2,910,789 | 2,910,666 | 23,492,937 | 27,719,781 | 20,214,908 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Additions | 1,401,074 | 876,269 | 1,476,816 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Estimated Expenditures Uses | <u><u>\$ 69,468,759</u></u> | <u><u>\$ 74,571,828</u></u> | <u><u>\$ 76,232,748</u></u> | <u><u>\$ 25,976,399</u></u> | <u><u>\$ 30,012,277</u></u> | <u><u>\$ 22,793,186</u></u> |
| Increase in Capital Assets | N/A | N/A | N/A | N/A | N/A | N/A |
| Appropriated or Planned Net Increase (Decrease) in Fund Balances | <u><u>6,056,104</u></u> | <u><u>(1,756,837)</u></u> | <u><u>(3,627,974)</u></u> | <u><u>(1,132,159)</u></u> | <u><u>(7,288,336)</u></u> | <u><u>318,214</u></u> |

General Government Funds

Financial Summary of Estimated Sources and Uses

| Debt Service Funds | | | Capital Projects | | | Total Governmental Funds | | |
|---------------------------|---------------------|---------------------|-------------------------|----------------------|---------------------|---------------------------------|-----------------------|-----------------------|
| Actual | Estimated | Adopted | Actual | Estimated | Adopted | Actual | Estimated | Adopted |
| FY 2008 | FY 2009 | FY 2010 | FY 2008 | FY 2009 | FY 2010 | FY 2008 | FY 2009 | FY 2010 |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,644,677 | \$ 6,870,800 | \$ 6,910,950 |
| 0 | 0 | 0 | 0 | 0 | 0 | 38,669,141 | 37,316,175 | 37,316,175 |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,360,394 | 9,574,727 | 9,837,250 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,027,044 | 3,835,000 | 3,875,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 11,215,634 | 11,650,000 | 12,432,600 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,634,049 | 4,025,046 | 4,200,366 |
| 0 | 0 | 0 | 4,441,348 | 3,517,100 | 0 | 12,218,648 | 11,494,687 | 6,657,244 |
| 214,411 | 146,500 | 146,500 | 3,299,605 | 3,000,000 | 2,000,000 | 5,013,793 | 4,133,221 | 3,072,500 |
| 0 | 0 | 0 | 81,938 | 743,750 | 800,000 | 9,659,412 | 6,601,153 | 6,798,887 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$ 214,411 | \$ 146,500 | \$ 146,500 | \$ 7,822,891 | \$ 7,260,850 | \$ 2,800,000 | \$ 100,442,792 | \$ 95,500,809 | \$ 91,100,972 |
| 4,330,071 | 5,447,943 | 5,971,588 | 33,347,291 | 16,883,000 | 5,317,727 | 45,640,975 | 29,776,416 | 18,851,017 |
| <u>4,544,482</u> | <u>5,594,443</u> | <u>6,118,088</u> | <u>41,170,182</u> | <u>24,143,850</u> | <u>8,117,727</u> | <u>146,083,767</u> | <u>125,277,225</u> | <u>109,951,989</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 67,751,444 | 73,077,266 | 74,423,544 |
| 0 | 0 | 0 | 0 | 0 | 0 | 26,292,640 | 30,630,570 | 23,125,574 |
| 29,115,077 | 5,448,906 | 5,662,131 | 0 | 0 | 0 | 29,115,077 | 5,448,906 | 5,662,131 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,401,074 | 876,269 | 1,476,816 |
| 0 | 0 | 0 | 16,406,743 | 21,344,475 | 9,631,740 | 16,406,743 | 21,344,475 | 9,631,740 |
| \$ <u>29,115,077</u> | \$ <u>5,448,906</u> | \$ <u>5,662,131</u> | \$ <u>16,406,743</u> | \$ <u>21,344,475</u> | \$ <u>9,631,740</u> | \$ <u>140,966,978</u> | \$ <u>131,377,486</u> | \$ <u>114,319,805</u> |
| N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| <u>(24,570,595)</u> | <u>145,537</u> | <u>455,957</u> | <u>24,763,439</u> | <u>2,799,375</u> | <u>(1,514,013)</u> | <u>5,116,789</u> | <u>(6,100,261)</u> | <u>(4,367,816)</u> |

Enterprise and Internal Service Funds

Financial Summary of Estimated Sources and Uses

| Financial Sources | Enterprise Funds | | | Internal Service Funds | | |
|---|-------------------------|-----------------------|-----------------------|-------------------------------|----------------------|----------------------|
| | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 |
| Property Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Sales Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross Receipts Taxes | 0 | 0 | 0 | 560,108 | 750,000 | 656,250 |
| Other Local Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| PILOT | 0 | 0 | 0 | 0 | 0 | 0 |
| Gen. & Admin. Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants | 1,588,507 | 1,639,458 | 1,210,000 | 0 | 0 | 0 |
| Interest | 6,030,525 | 4,247,899 | 3,773,500 | 552,425 | 307,414 | 303,000 |
| Other Local Revenues | 4,064,955 | 1,779,024 | 1,372,795 | 3,185,026 | 398,677 | 690,017 |
| Internal Service Fund Fees | 146,170 | 156,946 | 159,140 | 28,221,754 | 28,503,787 | 30,306,126 |
| Enterprise Fund Fees | 154,478,594 | 165,993,247 | 172,620,276 | 0 | 0 | 0 |
| | \$ 166,308,751 | \$ 173,816,574 | \$ 179,135,711 | \$ 32,519,313 | \$ 29,959,878 | \$ 31,955,393 |
| Other Financing Sources/Transfers | 10,183,214 | 9,374,325 | 9,109,598 | 0 | 395,000 | 305,300 |
| Total Financial Sources: Less Appropriated Fund Balance | \$ 176,491,965 | \$ 183,190,899 | \$ 188,245,309 | \$ 32,519,313 | \$ 30,354,878 | \$ 32,260,693 |
| | | | | | | |
| Expenditures | | | | | | |
| Operating Expenses | \$ 124,473,332 | \$ 142,467,825 | \$ 153,117,922 | \$ 31,974,370 | \$ 31,329,434 | \$ 33,237,469 |
| Non-Operating Expenses | 28,420,764 | 29,989,265 | 32,327,960 | 452,920 | 531,987 | 939,825 |
| Debt Service | 7,551,417 | 7,832,420 | 9,607,285 | 3,018 | 1,862 | 665 |
| Capital Additions | 2,925,244 | 2,153,276 | 3,032,116 | 352,120 | 527,899 | 297,439 |
| Capital Projects | 29,136,025 | 58,971,216 | 57,634,584 | 10,275 | 0 | 0 |
| Total Estimated Expenditures Uses | \$ 192,506,782 | \$ 241,414,002 | \$ 255,719,867 | \$ 32,792,703 | \$ 32,391,182 | \$ 34,475,398 |
| | | | | | | |
| Increase in Capital Assets | 32,061,269 | 61,124,492 | 60,666,700 | 362,395 | 527,899 | 297,439 |
| | | | | | | |
| Planned Net Increase (Decrease) in Retained Earnings | 16,046,452 | 2,901,389 | (6,807,858) | 89,005 | (1,508,405) | (1,917,266) |

Overall Summary Total - All Funds Combined

Financial Summary of Estimated Sources and Uses

| | Overall Summary Total | | |
|---|------------------------------|------------------------------|------------------------------|
| | Actual | Estimated | Adopted |
| | FY 2008 | FY 2009 | FY 2010 |
| Financial Sources | | | |
| Property Taxes | \$ 6,644,677 | \$ 6,870,800 | \$ 6,910,950 |
| Sales Taxes | 38,669,141 | 37,316,175 | 37,316,175 |
| Gross Receipts Taxes | 9,920,502 | 10,324,727 | 10,493,500 |
| Other Local Taxes | 4,027,044 | 3,835,000 | 3,875,000 |
| PILOT | 11,215,634 | 11,650,000 | 12,432,600 |
| Gen. & Admin. Charges | 3,634,049 | 4,025,046 | 4,200,366 |
| Grants | 13,807,155 | 13,134,145 | 7,867,244 |
| Interest | 11,596,743 | 8,688,534 | 7,149,000 |
| Other Local Revenues | 16,909,393 | 8,778,854 | 8,861,699 |
| Internal Service Fund Fees | 28,367,924 | 28,660,733 | 30,465,266 |
| Enterprise Fund Fees | 154,478,594 | 165,993,247 | 172,620,276 |
| | \$ <u>299,270,856</u> | \$ <u>299,277,261</u> | \$ <u>302,192,076</u> |
| Other Financing Sources/Transfers | 55,824,189 | 39,545,741 | 28,265,915 |
| Total Financial Sources: Less Appropriated Fund Balance | \$ <u><u>355,095,045</u></u> | \$ <u><u>338,823,002</u></u> | \$ <u><u>330,457,991</u></u> |
| Expenditures | | | |
| Operating Expenses | 224,199,146 | 246,874,525 | 260,778,935 |
| Non-Operating Expenses | 55,166,324 | 61,151,822 | 56,393,359 |
| Debt Service | 36,669,512 | 13,283,188 | 15,270,081 |
| Capital Additions | 4,678,438 | 3,557,444 | 4,806,371 |
| Capital Projects | 45,553,043 | 80,315,691 | 67,266,324 |
| Total Estimated Expenditures Uses | \$ <u><u>366,266,463</u></u> | \$ <u><u>405,182,670</u></u> | \$ <u><u>404,515,070</u></u> |
| Increase in Capital Assets | 32,423,664 | 83,873,135 | 60,964,139 |
| Planned Net Increase/(Decrease) in Fund Balances/Retained Earnings | <u><u>21,252,246</u></u> | <u><u>17,513,467</u></u> | <u><u>(13,092,940)</u></u> |

Summary - FY 2010 Operating Statements For All Funds

| | Estimated Beginning Balance | Revenues | Expenses * | Net Income/ (Loss) | Estimated Ending Balance |
|---------------------------------------|-----------------------------------|----------------------|----------------------|-----------------------|--------------------------------|
| Governmental Funds: | | | | | |
| General Fund ** | \$19,438,520 | \$72,604,774 | \$76,232,748 | (\$3,627,974) ^ | \$15,810,546 |
| Capital Quarter Cent Sales Tax | (\$57,938) | \$4,622,480 | \$3,682,000 | \$940,480 | \$882,542 |
| Parks Sales Tax Fund | \$379,424 | \$4,563,480 | \$4,915,974 | (\$352,494) ^ | \$26,930 |
| Transportation Sales Tax Fund | \$1,161,362 | \$9,145,240 | \$9,465,971 | (\$320,731) ^ | \$840,631 |
| Public Improvement Fund | \$1,023,360 | \$1,526,700 | \$745,184 | \$781,516 | \$1,804,876 |
| Special Road District Tax Fund | \$1,712,953 | \$1,420,000 | \$1,513,425 | (\$93,425) ^ | \$1,619,528 |
| Convention & Tourism Fund | \$868,907 | \$1,654,500 | \$1,758,254 | (\$103,754) ^ | \$765,153 |
| Office of Sustainability | \$0 | \$149,000 | \$128,368 | \$20,632 | \$20,632 |
| Debt Service Funds (Combined) | \$5,648,674 | \$6,118,088 | \$5,662,131 | \$455,957 | \$6,104,631 |
| Capital Projects Fund | \$83,097,151 | \$8,117,727 | \$9,631,740 | (\$1,514,013) ^ | \$81,583,138 |
| Contributions Fund | \$898,106 | \$30,000 | \$12,138 | \$17,862 | \$915,968 |
| Total Govt. Funds**** | \$114,170,519 | \$109,951,989 | \$113,747,933 | (\$3,795,944) | \$110,374,575 |
| Enterprise Funds: | | | | | |
| Railroad Fund | \$5,428,680 | \$999,750 | \$985,384 | \$14,366 | \$5,443,046 |
| Water & Electric Funds (Combined) *** | \$169,822,611 | \$140,138,640 | \$146,963,936 | (\$6,825,296) ~ | \$162,997,315 |
| Recreation Services Fund | \$16,533,007 | \$6,764,016 | \$7,372,496 | (\$608,480) ~ | \$15,924,527 |
| Public Transportation Fund | \$8,649,007 | \$4,786,007 | \$5,493,258 | (\$707,251) + | \$7,941,756 |
| Airport Fund | \$17,229,124 | \$3,584,574 | \$2,535,891 | \$1,048,683 | \$18,277,807 |
| Sanitary Sewer Utility Fund | \$127,193,162 | \$14,505,600 | \$13,476,452 | \$1,029,148 | \$128,222,310 |
| Parking Utility Fund | \$12,139,382 | \$2,161,875 | \$1,962,724 | \$199,151 | \$12,338,533 |
| Solid Waste Utility Fund | \$9,614,986 | \$14,130,847 | \$14,790,220 | (\$659,373) ~ | \$8,955,613 |
| Storm Water Utility Fund | \$9,859,898 | \$1,174,000 | \$1,472,806 | (\$298,806) ~ | \$9,561,092 |
| Total Enterprise Funds | \$376,469,857 | \$188,245,309 | \$195,053,167 | (\$6,807,858) | \$369,661,999 |
| Internal Service Funds: | | | | | |
| Employee Benefit Fund | \$892,011 | \$12,171,494 | \$12,369,733 | (\$198,239) + | \$693,772 |
| Self Insurance Reserve Fund | \$1,631,259 | \$3,800,331 | \$4,397,340 | (\$597,009) + | \$1,034,250 |
| Custodial / Maintenance Fund | \$471,245 | \$1,235,580 | \$1,439,585 | (\$204,005) + | \$267,240 |
| Fleet Operations Fund | \$1,174,116 | \$7,238,910 | \$7,058,179 | \$180,731 | \$1,354,847 |
| Information Technologies Fund | \$1,533,326 | \$4,199,767 | \$4,852,336 | (\$652,569) + | \$880,757 |
| Public Communications Fund | \$1,904,140 | \$1,624,779 | \$1,787,070 | (\$162,291) + | \$1,741,849 |
| Utility Customer Services Fund | \$441,710 | \$1,989,832 | \$2,273,716 | (\$283,884) + | \$157,826 |
| Total Internal Service Funds | \$8,047,807 | \$32,260,693 | \$34,177,959 | (\$1,917,266) | \$6,130,541 |
| Total All Funds | \$498,688,183 | \$330,457,991 | \$342,979,059 | (\$12,521,068) | \$486,167,115 |

^ Planned use of fund balance in accordance with budget strategies and guidelines.

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund Revenues do not include Appropriated Fund Balance.

*** Water Utility Fund \$18,988,500 \$19,420,856 (\$432,356)
Electric Utility Fund \$121,150,140 \$127,543,080 (\$6,392,940)

****Does not include CDBG Revenues or Expenses

Summary - FY 2010 Operating Statements For All Funds

| | Operating Income Before Depreciation | Net Transfers & Subsidies | Net Non- Oper. Rev & Expenses | Oper. Income Before Depr. w/Net Trnsfrs & Net Non-Oper | Total Resources Provided By Operations^ |
|---------------------------------------|--|---------------------------------|-------------------------------------|---|--|
| Governmental Funds: | | | | | |
| General Fund ** | (\$8,214,564) | \$4,586,590 | \$0 | (\$3,627,974) | (\$3,627,974) |
| Capital Quarter Cent Sales Tax | \$4,622,480 | (\$3,682,000) | \$0 | \$940,480 | \$940,480 |
| Parks Sales Tax Fund | \$4,562,518 | (\$4,915,012) | \$0 | (\$352,494) | (\$352,494) |
| Transportation Sales Tax Fund | \$9,145,240 | (\$9,465,971) | \$0 | (\$320,731) | (\$320,731) |
| Public Improvement Fund | \$1,420,016 | (\$638,500) | \$0 | \$781,516 | \$781,516 |
| Special Road District Tax Fund | \$1,420,000 | (\$1,513,425) | \$0 | (\$93,425) | (\$93,425) |
| Convention & Tourism Fund | (\$103,754) | \$0 | \$0 | (\$103,754) | (\$103,754) |
| Office of Sustainability | (\$44,368) | \$65,000 | \$0 | \$20,632 | \$20,632 |
| Debt Service Funds (Combined) | (\$5,515,631) | \$5,971,588 | \$0 | \$455,957 | \$455,957 |
| Capital Projects Fund | (\$6,769,740) | \$5,255,727 | \$0 | (\$1,514,013) | (\$1,514,013) |
| Contributions Fund | \$17,862 | \$0 | \$0 | \$17,862 | \$17,862 |
| Total Govt. Funds**** | \$540,059 | (\$4,336,003) | \$0 | (\$3,795,944) | (\$3,795,944) |
| Enterprise Funds: | | | | | |
| Railroad Fund | \$314,366 | \$50,000 | (\$20,000) | \$344,366 | \$344,366 |
| Water & Electric Funds (Combined) *** | \$21,104,124 | (\$50,000) | (\$16,329,420) | \$4,724,704 | \$4,724,704 |
| Recreation Services Fund | (\$2,224,908) | \$2,194,635 | \$36,793 | \$6,520 | \$6,520 |
| Public Transportation Fund | (\$3,421,883) | \$1,589,257 | \$1,179,502 | (\$653,124) | (\$134,251) |
| Airport Fund | (\$1,491,707) | \$1,120,250 | \$19,650 | (\$351,807) | \$1,661,533 |
| Sanitary Sewer Utility Fund | \$3,540,701 | (\$122,365) | (\$975,665) | \$2,442,671 | \$4,042,671 |
| Parking Utility Fund | \$839,163 | (\$37,162) | (\$322,850) | \$479,151 | \$479,151 |
| Solid Waste Utility Fund | \$868,391 | (\$34,343) | \$62,100 | \$896,148 | \$896,148 |
| Storm Water Utility Fund | \$133,247 | (\$61,053) | \$54,000 | \$126,194 | \$126,194 |
| Total Enterprise Funds | \$19,661,494 | \$4,649,219 | (\$16,295,890) | \$8,014,823 | \$12,147,036 |
| Internal Service Funds: | | | | | |
| Employee Benefit Fund | (\$549,671) | \$283,432 | \$68,000 | (\$198,239) | (\$198,239) |
| Self Insurance Reserve Fund | (\$661,164) | (\$35,845) | \$100,000 | (\$597,009) | (\$597,009) |
| Custodial / Maintenance Fund | (\$136,895) | (\$69,646) | \$15,300 | (\$191,241) | (\$191,241) |
| Fleet Operations Fund | \$210,402 | (\$38,194) | \$42,635 | \$214,843 | \$214,843 |
| Information Technologies Fund | (\$239,123) | (\$173,520) | \$40,000 | (\$372,643) | (\$372,643) |
| Public Communications Fund | (\$49,544) | (\$119,562) | \$54,915 | (\$114,191) | (\$114,191) |
| Utility Customer Services Fund | (\$542,596) | (\$106,288) | \$365,000 | (\$283,884) | (\$283,884) |
| Total Internal Service Funds | (\$1,968,591) | (\$259,623) | \$685,850 | (\$1,542,364) | (\$1,542,364) |
| Total All Funds | \$18,232,962 | \$53,593 | (\$15,610,040) | \$2,676,515 | \$6,808,728 |

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund Revenues do not include Appropriated Fund Balance.

| | | | | | |
|------------------------|--------------|------------|----------------|-------------|-----------|
| *** Water Utility Fund | \$7,801,064 | \$0 | (\$5,433,420) | \$2,367,644 | 2,367,644 |
| Electric Utility Fund | \$13,303,060 | (\$50,000) | (\$10,896,000) | \$2,357,060 | 2,357,060 |

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions

General Fund Summary

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|----------------------|----------------------|----------------------|
| REVENUES: | | | | |
| Taxes | \$ 37,177,797 | \$ 37,046,500 | \$ 36,938,575 | \$ 37,287,475 |
| Other Local Revenue | 3,795,812 | 3,755,917 | 3,688,327 | 3,973,438 |
| Intragovernmental Revenue | 14,849,683 | 15,730,046 | 15,675,046 | 16,632,966 |
| Grant Revenue | 6,184,221 | 6,706,496 | 6,577,587 | 5,173,244 |
| Interest and Investment Revenue | 1,049,409 | 800,000 | 761,000 | 750,000 |
| Miscellaneous Revenue | 5,050,549 | 1,485,814 | 1,728,983 | 1,290,949 |
| Total Revenues | 68,107,471 | 65,524,773 | 65,369,518 | 65,108,072 |
| EXPENDITURES: | | | | |
| Personnel Services | 45,363,898 | 48,916,126 | 47,809,776 | 50,004,420 |
| Supplies & Materials | 5,251,211 | 6,255,294 | 5,278,236 | 5,736,880 |
| Travel & Training | 290,196 | 472,000 | 448,281 | 466,450 |
| Intragovernmental Charges | 4,375,337 | 4,765,791 | 4,766,517 | 5,338,125 |
| Utilities, Services & Other Misc.* | 9,987,340 | 13,086,134 | 12,481,960 | 10,299,391 |
| Capital Additions | 1,401,074 | 1,597,743 | 876,269 | 1,476,816 |
| Interest & Lease Payment | 2,515 | 1,552 | 1,552 | 554 |
| Total Expenditures | 66,671,571 | 75,094,640 | 71,662,591 | 73,322,636 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,435,900 | (9,569,867) | (6,293,073) | (8,214,564) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 7,417,392 | 7,449,798 | 7,445,473 | 7,496,702 |
| Operating Transfers To Other Funds | (2,797,188) | (2,909,237) | (2,909,237) | (2,910,112) |
| Total Otr. Financing Sources (Uses) | 4,620,204 | 4,540,561 | 4,536,236 | 4,586,590 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 6,056,104 | (5,029,306) | (1,756,837) | (3,627,974) ^ |
| Fund Balance - Beginning of Year | 16,644,435 | 16,957,043 | 21,195,357 | 19,438,520 |
| Adj. for Unrealized Gains & Reserves for Encumbrances | (1,505,182) | | | |
| FUND BALANCE, END OF YEAR | \$ 21,195,357 | \$ 11,927,737 | \$ 19,438,520 | \$ 15,810,546 |

* Includes contingency of \$100,000 and Council Reserve of \$10,000.

^ Planned use of fund balance, budgeted as appropriated fund balance.

Expenditures and Fund Balance

| | Expenditures | Adjusted Fund Balance * | Fund Balance As a Percent Of Expenditures |
|-----------------|---------------|-------------------------------|---|
| 1999 | \$ 40,270,078 | 9,712,113 | 24% |
| 2000 | 41,975,779 | 9,592,424 | 23% |
| 2001 | 44,601,765 | 11,940,602 | 27% |
| 2002 | 48,626,769 | 13,024,849 | 27% |
| 2003 | 49,723,710 | 15,077,548 | 30% |
| 2004 | 52,905,363 | 16,277,385 | 31% |
| 2005 | 57,935,849 | 15,494,288 | 27% |
| 2006 | 61,530,716 | 16,760,474 | 27% |
| 2007 | 66,433,679 | 16,644,435 | 25% |
| 2008 | 69,468,759 | 21,195,357 | 31% |
| 2009 Est. | 74,571,828 | 19,438,520 | 26% |
| FY 2010 Adopted | \$ 76,232,748 | \$ 15,810,546 | 21% |

Capital Quarter Cent Sales Tax Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|---------------------|---------------------|----------------------|--------------------|
| REVENUES: | | | | |
| Sales Taxes | \$ 4,727,958 | \$ 4,843,000 | \$ 4,562,480 | \$ 4,562,480 |
| Investment Revenue | 89,766 | 60,000 | 70,000 | 60,000 |
| Total Revenues | 4,817,724 | 4,903,000 | 4,632,480 | 4,622,480 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 0 | 0 | 0 | 0 |
| Utilities, Services & Misc. | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,817,724 | 4,903,000 | 4,632,480 | 4,622,480 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (5,022,750) | (4,435,625) | (7,100,625) | (3,682,000) |
| Total Otr. Financing Sources (Uses) | (5,022,750) | (4,435,625) | (7,100,625) | (3,682,000) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (205,026) | 467,375 | (2,468,145) | 940,480 |
| Fund Balance, Beg. of Year | 2,615,233 | 2,451,486 | 2,410,207 | (57,938) |
| FUND BALANCE END OF YEAR | \$ 2,410,207 | \$ 2,918,861 | \$ (57,938) | \$ 882,542 |
| Percent Change in Fund Equity | (7.84%) | | (102.40%) | (1623.25%) |

Parks Sales Tax Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|--------------------|--------------------|----------------------|--------------------|
| REVENUES: | | | | |
| Sales Taxes | \$ 4,727,415 | \$ 4,843,000 | 4,562,480 | \$ 4,562,480 |
| Investment Revenue | 11,050 | 5,000 | 5,000 | 1,000 |
| Total Revenues | 4,738,465 | 4,848,000 | 4,567,480 | 4,563,480 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 1,801 | 989 | 989 | 962 |
| Utilities, Services & Misc. | 0 | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,801 | 989 | 989 | 962 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,736,664 | 4,847,011 | 4,566,491 | 4,562,518 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (5,042,996) | (4,589,562) | (4,509,562) | (4,915,012) |
| Total Otr. Financing Sources (Uses) | (5,042,996) | (4,589,562) | (4,509,562) | (4,915,012) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (306,332) | 257,449 | 56,929 | (352,494) ^ |
| Fund Balance, Beg. of Year | 628,827 | 394,030 | 322,495 | 379,424 |
| FUND BALANCE END OF YEAR | \$ 322,495 | \$ 651,479 | \$ 379,424 | \$ 26,930 |
| Percent Change in Fund Equity | (48.71%) | | 17.65% | (92.90%) |

^ Planned use of fund balance in accordance with budget strategies and guidelines

Transportation Sales Tax Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|---------------------|---------------------|----------------------|--------------------|
| REVENUES: | | | | |
| Sales Taxes | \$ 9,456,240 | \$ 9,685,000 | \$ 9,125,240 | \$ 9,125,240 |
| Grant Revenue | 0 | 0 | 0 | 0 |
| Investment Revenue | 43,291 | 25,000 | 25,000 | 20,000 |
| Total Revenues | 9,499,531 | 9,710,000 | 9,150,240 | 9,145,240 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 0 | 0 | 0 | 0 |
| Utilities, Services & Misc. | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 9,499,531 | 9,710,000 | 9,150,240 | 9,145,240 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (9,438,600) | (9,718,467) | (9,419,368) | (9,465,971) |
| Total Otr. Financing Sources (Uses) | (9,438,600) | (9,718,467) | (9,419,368) | (9,465,971) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 60,931 | (8,467) | (269,128) | (320,731) ^ |
| Fund Balance, Beg. of Year | 1,369,559 | 1,567,959 | 1,430,490 | 1,161,362 |
| FUND BALANCE END OF YEAR | \$ 1,430,490 | \$ 1,559,492 | \$ 1,161,362 | \$ 840,631 |
| Percent Change in Fund Equity | 4.45% | | (18.81%) | (27.62%) |

^ Planned use of fund balance in accordance with budget strategies and guidelines

Public Improvement Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|---------------------|---------------------|----------------------|---------------------|
| REVENUES: | | | | |
| Sales Tax | \$ 810,059 | \$ 826,500 | \$ 781,700 | \$ 781,700 |
| Development Fees | 524,511 | 475,000 | 360,000 | 720,000 |
| Investment Revenue | 93,543 | 75,000 | 35,000 | 25,000 |
| Total Revenues | 1,428,113 | 1,376,500 | 1,176,700 | 1,526,700 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 62,742 | 105,947 | 105,947 | 106,684 |
| Utilities, Services & Misc. | 2,768 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 |
| Total Expenditures | 65,510 | 105,947 | 105,947 | 106,684 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,362,603 | 1,270,553 | 1,070,753 | 1,420,016 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 7,721 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (1,865,228) | (2,307,300) | (2,307,300) | (638,500) |
| Total Otr. Financing Sources (Uses) | (1,857,507) | (2,307,300) | (2,307,300) | (638,500) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (494,904) | (1,036,747) | (1,236,547) | 781,516 |
| Fund Balance, Beg. of Year | 2,754,811 | 2,209,712 | 2,259,907 | 1,023,360 |
| FUND BALANCE END OF YEAR | \$ 2,259,907 | \$ 1,172,965 | \$ 1,023,360 | \$ 1,804,876 |
| Percent Change in Fund Equity | (17.97%) | | (54.72%) | 76.37% |

Special Road District Tax Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|---------------------|---------------------|----------------------|---------------------|
| REVENUES: | | | | |
| County Revenues | \$ 1,593,079 | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 |
| Investment Revenue | 118,924 | 75,000 | 35,000 | 20,000 |
| Total Revenues | 1,712,003 | 1,475,000 | 1,435,000 | 1,420,000 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 0 | 0 | 0 | 0 |
| Utilities, Services & Misc. | 0 | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,712,003 | 1,475,000 | 1,435,000 | 1,420,000 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Funds | 538,500 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (1,458,425) | (4,268,925) | (4,268,925) | (1,513,425) |
| Total Otr. Financing Sources (Uses) | (919,925) | (4,268,925) | (4,268,925) | (1,513,425) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 792,078 | (2,793,925) | (2,833,925) | (93,425) ^ |
| Fund Balance, Beg. of Year | 3,754,800 | 4,132,514 | 4,546,878 | 1,712,953 |
| FUND BALANCE END OF YEAR | \$ 4,546,878 | \$ 1,338,589 | \$ 1,712,953 | \$ 1,619,528 |
| Percent Change in Fund Equity | 21.10% | | (62.33%) | (5.45%) |

^ Planned use of fund balance in accordance with budget strategies and guidelines.

Convention and Tourism Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|-------------------|-------------------|----------------------|--------------------|
| REVENUES: | | | | |
| Hotel/Motel Tax | \$ 1,801,787 | \$ 1,800,000 | \$ 1,626,227 | \$ 1,620,000 |
| Investment Revenue | 54,530 | 45,000 | 25,334 | 20,000 |
| Other Miscellaneous Revenues | 28,087 | 14,500 | 16,860 | 14,500 |
| Total Revenues | 1,884,404 | 1,859,500 | 1,668,421 | 1,654,500 |
| EXPENDITURES: | | | | |
| Personnel Services | 486,331 | 610,671 | 538,311 | 607,179 |
| Supplies & Materials | 52,171 | 54,300 | 36,446 | 42,265 |
| Travel & Training | 9,689 | 9,700 | 4,795 | 9,200 |
| Intragovernmental Charges | 77,145 | 89,526 | 89,651 | 104,081 |
| Utilities, Services & Other Misc. | 1,128,509 | 1,058,115 | 979,518 | 995,529 |
| Capital Additions | 0 | 0 | 0 | 0 |
| Interest & Lease Payment | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,753,845 | 1,822,312 | 1,648,721 | 1,758,254 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 130,559 | 37,188 | 19,700 | (103,754) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers To Other Funds | (298,021) | (83,096) | (83,096) | 0 |
| Total Otr. Financing Sources (Uses) | (298,021) | (83,096) | (83,096) | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (167,462) | (45,908) | (63,396) | (103,754) ^ |
| Fund Balance, Beg. of Year | 1,099,765 | 859,296 | 932,303 | 868,907 |
| FUND BALANCE, END OF YEAR* | \$ 932,303 | \$ 813,388 | \$ 868,907 | \$ 765,153 |
| Percent Change in Fund Equity | (15.23%) | | (6.80%) | (11.94%) |
| * Amount of Restricted Tourism Funds | \$ 357,323 | \$ 486,627 | \$ 307,861 | \$ 307,861 |

^ Planned use of fund balance in accordance with budget strategies and guidelines.

Sustainability Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|--------------------|--------------------|----------------------|-------------------------|
| REVENUES: | | | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 84,000 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>84,000</u> |
| | | | | |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 94,278 |
| Supplies & Materials | 0 | 0 | 0 | 5,875 |
| Travel & Training | 0 | 0 | 0 | 2,000 |
| Intragovernmental Charges | 0 | 0 | 0 | 25,300 |
| Utilities Services & Other Misc. | 0 | 0 | 0 | 915 |
| Capital Additions | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>128,368</u> |
| | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>0</u> | <u>0</u> | <u>0</u> | <u>(44,368)</u> |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Fds. | 0 | 0 | 0 | 65,000 |
| Operating Transfers To Other Fds. | 0 | 0 | 0 | 0 |
| Total Otr. Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>65,000</u> |
| | | | | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | <u>0</u> | <u>0</u> | <u>0</u> | <u>20,632</u> |
| | | | | |
| Fund Balance Beg. of Year | 0 | 0 | 0 | 0 |
| | | | | |
| FUND BALANCE END OF YEAR | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 20,632</u></u> |

In FY 2010, the City established the Office of Sustainability.

Debt Service Funds (combined)

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| REVENUES: | | | | |
| Property Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Lease/Bond Proceeds | 0 | 0 | 0 | 0 |
| Investment Revenue | 214,411 | 360,000 | 146,500 | 146,500 |
| Total Revenues | 214,411 | 360,000 | 146,500 | 146,500 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 0 | 0 | 0 | 0 |
| Utilities, Services & Misc. | 238,954 | 1,000 | 1,000 | 1,000 |
| Capital | 0 | 0 | 0 | 0 |
| Other | 4,663,623 | 5,447,906 | 5,447,906 | 5,661,131 |
| Total Expenditures | 4,902,577 | 5,448,906 | 5,448,906 | 5,662,131 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (4,688,166) | (5,088,906) | (5,302,406) | (5,515,631) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Lease/Bond Proceeds | 26,997,067 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Operating Transfer From Other Funds | 4,330,071 | 5,447,943 | 5,447,943 | 5,971,588 |
| Operating Transfer To Other Funds | (24,212,500) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses): | 7,114,638 | 5,447,943 | 5,447,943 | 5,971,588 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 2,426,472 | 359,037 | 145,537 | 455,957 |
| Fund Balance as Restated | 3,076,665 | 2,892,113 | 5,503,137 | 5,648,674 |
| FUND BALANCE END OF PERIOD | \$ 5,503,137 | \$ 3,251,150 | \$ 5,648,674 | \$ 6,104,631 |
| Percent Change in Fund Equity | 78.87% | | 2.64% | 8.07% |

Capital Projects Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|----------------------|----------------------|----------------------|----------------------|
| REVENUES: | | | | |
| Sales Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Grant Revenues | 4,441,348 | 3,517,100 | 3,517,100 | 0 |
| Investment Revenue | 3,299,605 | 0 | 3,000,000 | 2,000,000 |
| Miscellaneous Revenue | 81,938 | 743,750 | 743,750 | 800,000 |
| Total Revenues | 7,822,891 | 4,260,850 | 7,260,850 | 2,800,000 |
| EXPENDITURES: | | | | |
| Personnel Services | 495,981 | 601,118 | 601,118 | 518,168 |
| Supplies & Materials | 938,599 | 0 | 0 | 0 |
| Travel & Training | 27 | 0 | 0 | 0 |
| Intragovernmental Charges | 2,756 | 0 | 0 | 0 |
| Utilities, Services & Misc. | 13,184,834 | 20,743,357 | 20,743,357 | 9,051,572 |
| Capital | 1,233,471 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Expenditures | 15,855,668 | 21,344,475 | 21,344,475 | 9,569,740 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (8,032,777) | (17,083,625) | (14,083,625) | (6,769,740) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Lease/Bond Proceeds | 0 | 0 | 0 | 0 |
| Operating Transfers From Other Fds. | 33,347,291 | 16,883,000 | 16,883,000 | 5,317,727 |
| Operating Transfers To Other Funds | (551,075) | 0 | 0 | (62,000) |
| Total Otr. Financing Sources/ (Uses) | 32,796,216 | 16,883,000 | 16,883,000 | 5,255,727 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 24,763,439 | (200,625) | 2,799,375 | (1,514,013) ^ |
| Fund Balance, Beg. of Year | 55,534,337 | 51,786,848 | 80,297,776 | 83,097,151 |
| FUND BALANCE END OF YEAR | \$ 80,297,776 | \$ 51,586,223 | \$ 83,097,151 | \$ 81,583,138 |
| Percent Change in Fund Equity | 44.59% | | 3.49% | (1.82%) |

^ Planned use of fund balance in accordance with budget strategies and guidelines.

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Contributions Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| REVENUES: | | | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Investment Revenue | 39,264 | 35,000 | 30,387 | 30,000 |
| Other Miscellaneous Revenues | 178,515 | 35,775 | 63,233 | 0 |
| Total Revenues | 217,779 | 70,775 | 93,620 | 30,000 |
| EXPENDITURES: | | | | |
| Personnel Services | 0 | 0 | 0 | 0 |
| Supplies & Materials | 713 | 5,100 | 3,098 | 6,100 |
| Travel & Training | 0 | 0 | 0 | 0 |
| Intragovernmental Charges | 895 | 555 | 555 | 538 |
| Utilities, Services & Other Misc. | 417 | 6,500 | 4,250 | 5,500 |
| Capital Additions | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,025 | 12,155 | 7,903 | 12,138 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 215,754 | 58,620 | 85,717 | 17,862 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers From Other Fds. | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (112,125) | (30,905) | (30,905) | 0 |
| Total Otr. Financing Sources (Uses) | (112,125) | (30,905) | (30,905) | 0 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 103,629 | 27,715 | 54,812 | 17,862 |
| Fund Balance, Beg. of Year As Restated | 739,665 | 773,587 | 843,294 | 898,106 |
| FUND BALANCE, END OF YEAR | \$ 843,294 | \$ 801,302 | \$ 898,106 | \$ 915,968 |
| Percent Change in Fund Equity | 14.01% | | 6.50% | 1.99% |

Railroad Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Switching Fees | \$ 872,306 | \$ 815,000 | \$ 810,000 | \$ 665,000 |
| User Charges | 317,720 | 275,750 | 225,500 | 270,750 |
| Total Operating Revenues | 1,190,026 | 1,090,750 | 1,035,500 | 935,750 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 263,468 | 379,991 | 284,135 | 265,867 |
| Supplies & Materials | 122,846 | 104,892 | 96,177 | 97,065 |
| Travel & Training | 4,041 | 6,660 | 6,496 | 6,660 |
| Intragovernmental Charges | 85,693 | 72,150 | 72,150 | 77,080 |
| Utilities, Services & Other Misc. | 176,468 | 235,784 | 215,693 | 174,712 |
| Total Operating Expenses | 652,516 | 799,477 | 674,651 | 621,384 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 537,510 | 291,273 | 360,849 | 314,366 |
| Depreciation | (294,827) | (300,000) | (315,000) | (330,000) |
| OPERATING INCOME | 242,683 | (8,727) | 45,849 | (15,634) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 25,793 | 14,000 | 18,540 | 14,000 |
| Misc. Non-Operating Revenue | 26,528 | 0 | 0 | 0 |
| Total Non-Operating Revenues | 52,321 | 14,000 | 18,540 | 14,000 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 32,245 | 31,000 | 34,000 | 34,000 |
| Loss on Disposal of Fixed Assets | 1,172 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 33,417 | 31,000 | 34,000 | 34,000 |
| OPERATING TRANSFERS | | | | |
| Operating Transfers From Other Funds | 157,399 | 50,000 | 50,000 | 50,000 |
| Operating Transfers To Other Funds | (11,096) | 0 | 0 | 0 |
| | 146,303 | 50,000 | 50,000 | 50,000 |
| Capital Contribution | 0 | 0 | 5,800 | 0 |
| NET INCOME (LOSS) | 407,890 | 24,273 | 86,189 | 14,366 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | 407,890 | 24,273 | 86,189 | 14,366 |
| Fund Equity, Beg. of Year | 4,934,601 | 5,180,001 | 5,342,491 | 5,428,680 |
| FUND EQUITY END OF YEAR | \$ 5,342,491 | \$ 5,204,274 | \$ 5,428,680 | \$ 5,443,046 |
| Percent Change in Fund Equity | 8.27% | | 1.61% | 0.26% |

Railroad Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|---------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 407,890 | \$ 24,273 | \$ 86,189 | \$ 14,366 |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 294,827 | 300,000 | 315,000 | 330,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>702,717</u> | <u>324,273</u> | <u>401,189</u> | <u>344,366</u> |
| OTHER SOURCES: | | | | |
| Federal Revenue | 0 | 9,000,000 | 9,000,000 | 0 |
| Loan from Electric Utility | 0 | 92,250 | 92,250 | 0 |
| Total Other Sources | <u>0</u> | <u>9,092,250</u> | <u>9,092,250</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 508,089 | 9,840,000 | 9,840,000 | 200,000 |
| Increase (Dec) in Restricted Assets | 189,664 | 0 | (68,849) | 0 |
| Reductions in Loans Payable | 46,802 | 51,678 | 51,678 | 54,700 |
| Total Uses | <u>744,555</u> | <u>9,891,678</u> | <u>9,822,829</u> | <u>254,700</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(41,838)</u> | <u>(475,155)</u> | <u>(329,390)</u> | <u>89,666</u> |
| Working Capital Beginning of Year | 347,143 | 341,410 | 305,305 | (24,085) |
| WORKING CAPITAL END OF YEAR | <u>\$ 305,305</u> | <u>\$ (133,745)</u> | <u>\$ (24,085)</u> | <u>\$ 65,581</u> |

Water and Electric Fund (Combined)

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| OPERATING REVENUES: | | | | |
| Fees and Service Charges | \$ 121,609,839 | \$ 131,631,421 | \$ 132,137,776 | \$ 136,777,640 |
| Total Operating Revenues | 121,609,839 | 131,631,421 | 132,137,776 | 136,777,640 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 14,586,460 | 16,310,880 | 14,956,243 | 16,088,431 |
| Power Supply | 62,680,572 | 79,047,200 | 75,846,000 | 81,917,000 |
| Supplies & Materials | 3,468,296 | 3,747,616 | 3,700,210 | 3,926,834 |
| Travel & Training | 163,010 | 219,069 | 198,830 | 219,069 |
| Intragovernmental Charges | 3,202,345 | 3,441,687 | 3,442,687 | 3,673,078 |
| Utilities, Services & Other Misc. | 6,622,912 | 8,669,104 | 6,900,999 | 9,849,104 |
| Total Operating Expenses | 90,723,595 | 111,435,556 | 105,044,969 | 115,673,516 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 30,886,244 | 20,195,865 | 27,092,807 | 21,104,124 |
| P.I.L.O.T. | (11,215,634) | (11,897,099) | (11,897,099) | (12,710,000) |
| Depreciation | (9,606,528) | (9,700,000) | (10,380,000) | (11,550,000) |
| OPERATING INCOME | 10,064,082 | (1,401,234) | 4,815,708 | (3,155,876) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 3,734,576 | 3,050,000 | 2,698,000 | 2,080,000 |
| Revenue From Other Gov't Units | 17,645 | 0 | 0 | 0 |
| Misc. Non-Operating Revenue | 3,524,266 | 1,332,000 | 1,502,285 | 1,281,000 |
| Total Non-Operating Revenues | 7,276,487 | 4,382,000 | 4,200,285 | 3,361,000 |
| NON-OPERATING EXPENSES: | | | | |
| Bond Interest | 5,621,734 | 5,960,575 | 5,944,879 | 6,833,720 |
| Bank & Paying Agent Fees | 2,934 | 3,400 | 9,600 | 9,700 |
| Loss on Disposal Assets | 48,339 | 16,000 | 47,100 | 30,000 |
| Amortization | 94,839 | 104,000 | 95,000 | 107,000 |
| Total Non-Operating Expenses | 5,767,846 | 6,083,975 | 6,096,579 | 6,980,420 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 3,375 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (50,000) | (50,000) | (50,000) | (50,000) |
| Total Operating Transfers | (46,625) | (50,000) | (50,000) | (50,000) |
| Capital Contribution | 719,869 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 12,245,967 | (3,153,209) | 2,869,414 | (6,825,296) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | 12,245,967 | (3,153,209) | 2,869,414 | (6,825,296) ~ |
| Fund Equity, Beg. of Year | 154,707,230 | 126,618,961 | 166,953,197 | 169,822,611 |
| FUND EQUITY END OF YEAR | \$ 166,953,197 | \$ 123,465,752 | \$ 169,822,611 | \$ 162,997,315 |
| Percent Change in Fund Equity | 7.92% | | 1.72% | (4.02%) |

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Water and Electric Fund (Combined)

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 12,245,967 | \$ (3,153,209) | \$ 2,869,414 | \$ (6,825,296) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 9,606,528 | 9,700,000 | 10,380,000 | 11,550,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>21,852,495</u> | <u>6,546,791</u> | <u>13,249,414</u> | <u>4,724,704</u> |
| OTHER SOURCES: | | | | |
| Bond & Note Proceeds | 21,376,525 | 0 | 0 | 17,090,000 |
| Repayment of Loan - Railroad | 46,802 | 51,678 | 51,678 | 54,700 |
| Long-Term Loan | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>21,423,327</u> | <u>51,678</u> | <u>51,678</u> | <u>17,144,700</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Bond Retirement/Lease Reductions | 3,755,000 | 3,875,000 | 3,875,000 | 4,020,000 |
| Long-Term Loan | 589,426 | 609,113 | 609,113 | 470,149 |
| Acquisition of Fixed Assets | 21,030,774 | 20,732,625 | 20,972,842 | 24,612,696 |
| Increase (Dec) in Restricted Assets | 8,427,703 | (22,408,678) | (24,907,118) | (813,732) |
| Increase (Dec) in Other Assets | 200,675 | (898,291) | (898,291) | 173,148 |
| Loan to Railroad | 0 | 92,250 | 92,250 | 0 |
| Total Uses | <u>34,003,578</u> | <u>2,002,019</u> | <u>(256,204)</u> | <u>28,462,261</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>9,272,244</u> | <u>4,596,450</u> | <u>13,557,296</u> | <u>(6,592,857)</u> |
| Working Capital Beginning of Year | 39,523,814 | 41,125,905 | 48,796,058 | 62,353,354 |
| WORKING CAPITAL END OF YEAR | <u>\$ 48,796,058</u> | <u>\$ 45,722,355</u> | <u>\$ 62,353,354</u> | <u>\$ 55,760,497</u> |

Water Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|---------------------|-------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Fees and Service Charges | \$ 15,245,723 | \$ 18,172,838 | \$ 16,910,230 | \$ 18,841,500 |
| Total Operating Revenues | 15,245,723 | 18,172,838 | 16,910,230 | 18,841,500 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 4,496,569 | 5,108,958 | 4,737,064 | 4,726,502 |
| Supplies & Materials | 1,560,897 | 1,534,770 | 1,649,275 | 1,684,272 |
| Travel & Training | 16,505 | 27,464 | 25,223 | 27,464 |
| Intragovernmental Charges | 1,194,790 | 1,303,648 | 1,303,648 | 1,374,884 |
| Utilities, Services & Other Misc. | 2,698,816 | 3,068,302 | 2,810,815 | 3,227,314 |
| Total Operating Expenses | 9,967,577 | 11,043,142 | 10,526,025 | 11,040,436 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 5,278,146 | 7,129,696 | 6,384,205 | 7,801,064 |
| P.I.L.O.T. | (2,412,657) | (2,433,338) | (2,433,338) | (2,660,000) |
| Depreciation | (2,402,464) | (2,600,000) | (2,530,000) | (2,800,000) |
| OPERATING INCOME | 463,025 | 2,096,358 | 1,420,867 | 2,341,064 |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 223,623 | 360,000 | 0 | 0 |
| Revenue From Other Gov't Units | 0 | 0 | 0 | 0 |
| Misc. Non-Operating Revenue | 145,368 | 162,000 | 146,510 | 147,000 |
| Total Non-Operating Revenues | 368,991 | 522,000 | 146,510 | 147,000 |
| NON-OPERATING EXPENSES: | | | | |
| Bond Interest | 2,005,701 | 1,900,575 | 1,900,879 | 2,866,720 |
| Bank & Paying Agent Fees | 1,692 | 1,400 | 1,400 | 1,700 |
| Other Miscellaneous Expenses | 0 | 0 | 0 | 0 |
| Loss on Disposal Assets | 4,300 | 6,000 | 17,100 | 10,000 |
| Amortization | 36,683 | 42,000 | 36,700 | 42,000 |
| Total Non-Operating Expenses | 2,048,376 | 1,949,975 | 1,956,079 | 2,920,420 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | 0 | 0 | 0 | 0 |
| Total Operating Transfers | 0 | 0 | 0 | 0 |
| Capital Contribution | 553,613 | 0 | 86,661 | 0 |
| NET INCOME (LOSS) | \$ (662,747) | \$ 668,383 | \$ (302,041) | \$ (432,356) |

Electric Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|----------------------|-----------------------|----------------------|-----------------------|
| OPERATING REVENUES: | | | | |
| Fees and Service Charges | \$ 106,217,946 | \$ 113,301,637 | \$ 115,070,600 | \$ 117,777,000 |
| Locator Service Fees | 146,170 | 156,946 | 156,946 | 159,140 |
| Total Operating Revenues | 106,364,116 | 113,458,583 | 115,227,546 | 117,936,140 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 10,089,891 | 11,201,922 | 10,219,179 | 11,361,929 |
| Power Supply | 62,680,572 | 79,047,200 | 75,846,000 | 81,917,000 |
| Supplies & Materials | 1,907,399 | 2,212,846 | 2,050,935 | 2,242,562 |
| Travel & Training | 146,505 | 191,605 | 173,607 | 191,605 |
| Intragovernmental Charges | 2,007,555 | 2,138,039 | 2,139,039 | 2,298,194 |
| Utilities, Services & Other Misc. | 3,924,096 | 5,600,802 | 4,090,184 | 6,621,790 |
| Total Operating Expenses | 80,756,018 | 100,392,414 | 94,518,944 | 104,633,080 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | 25,608,098 | 13,066,169 | 20,708,602 | 13,303,060 |
| P.I.L.O.T. | (8,802,977) | (9,463,761) | (9,463,761) | (10,050,000) |
| Depreciation | (7,204,064) | (7,100,000) | (7,850,000) | (8,750,000) |
| OPERATING INCOME | 9,601,057 | (3,497,592) | 3,394,841 | (5,496,940) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 3,510,953 | 2,690,000 | 2,698,000 | 2,080,000 |
| Revenue From Other Gov't Units | 17,645 | 0 | 0 | 0 |
| Misc. Non-Operating Revenue | 3,378,898 | 1,170,000 | 1,355,775 | 1,134,000 |
| Total Non-Operating Revenues | 6,907,496 | 3,860,000 | 4,053,775 | 3,214,000 |
| NON-OPERATING EXPENSES: | | | | |
| Bond Interest | 3,616,033 | 4,060,000 | 4,044,000 | 3,967,000 |
| Bank & Paying Agent Fees | 1,242 | 2,000 | 8,200 | 8,000 |
| Loss on Disposal Assets | 44,039 | 10,000 | 30,000 | 20,000 |
| Amortization | 58,156 | 62,000 | 58,300 | 65,000 |
| Total Non-Operating Expenses | 3,719,470 | 4,134,000 | 4,140,500 | 4,060,000 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 3,375 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (50,000) | (50,000) | (50,000) | (50,000) |
| Total Operating Transfers | (46,625) | (50,000) | (50,000) | (50,000) |
| Capital Contribution | 166,256 | 0 | 0 | 0 |
| NET INCOME (LOSS) | \$ 12,908,714 | \$ (3,821,592) | \$ 3,258,116 | \$ (6,392,940) |

Recreation Services Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUES: | | | | |
| Activity Fees | \$ 2,689,577 | \$ 3,113,333 | \$ 2,968,200 | \$ 3,202,195 |
| User Fees | 124,603 | 142,410 | 132,000 | 142,000 |
| Golf Improvement User Fee | 134,315 | 149,000 | 145,000 | 145,000 |
| Capital User Fee | 82,560 | 57,000 | 75,000 | 75,000 |
| Rentals | 452,712 | 477,470 | 452,000 | 498,901 |
| Sales | 421,965 | 430,300 | 420,450 | 427,750 |
| Other Misc. Operating Revenues | (57,551) | 1,500 | 1,054 | 1,535 |
| Total Operating Revenues | 3,848,181 | 4,371,013 | 4,193,704 | 4,492,381 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 3,569,204 | 3,864,738 | 3,695,856 | 3,621,196 |
| Supplies & Materials | 888,424 | 1,083,354 | 1,039,565 | 1,011,877 |
| Travel & Training | 9,020 | 15,713 | 14,827 | 12,669 |
| Intragovernmental Charges | 584,611 | 611,460 | 611,460 | 672,126 |
| Utilities, Services & Other Misc. | 1,095,224 | 1,425,688 | 1,347,474 | 1,399,421 |
| Total Operating Expenses | 6,146,483 | 7,000,953 | 6,709,182 | 6,717,289 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | (2,298,302) | (2,629,940) | (2,515,478) | (2,224,908) |
| Depreciation | (608,303) | (612,000) | (615,000) | (615,000) |
| OPERATING INCOME | (2,906,605) | (3,241,940) | (3,130,478) | (2,839,908) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 101,535 | 90,000 | 60,000 | 60,000 |
| Rev. From Other Govt. Units | 0 | 0 | 0 | 0 |
| Misc. Non-Operating Revenue | 14,491 | 2,000 | 9,253 | 17,000 |
| Total Non-Operating Revenues | 116,026 | 92,000 | 69,253 | 77,000 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 23,632 | 33,000 | 18,539 | 13,207 |
| Bank & Paying Agent Fees | 26,357 | 50,000 | 27,000 | 27,000 |
| Loss on Disposal of Assets | 0 | 0 | 0 | 0 |
| Amortization | 0 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 49,989 | 83,000 | 45,539 | 40,207 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 2,322,218 | 2,345,385 | 2,360,860 | 2,194,635 |
| Operating Transfers To Other Funds | (220,355) | 0 | 0 | 0 |
| | 2,101,863 | 2,345,385 | 2,360,860 | 2,194,635 |
| Capital Contribution | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (738,705) | (887,555) | (745,904) | (608,480) |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | (738,705) | (887,555) | (745,904) | (608,480) |
| Fund Equity, Beg. of Year | 18,017,616 | 17,100,153 | 17,278,911 | 16,533,007 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| FUND EQUITY END OF YEAR | \$ 17,278,911 | \$ 16,212,598 | \$ 16,533,007 | \$ 15,924,527 |
| Percent Change in Fund Equity | (4.10%) | | (4.32%) | (3.68%) |

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Recreation Services Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ (738,705) | \$ (887,555) | \$ (745,904) | \$ (608,480) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 608,303 | 612,000 | 615,000 | 615,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>(130,402)</u> | <u>(275,555)</u> | <u>(130,904)</u> | <u>6,520</u> |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Bond Proceeds/Loan from Designated Loan Fund | 0 | 0 | 0 | 0 |
| 99 Quarter Cent Sales Tax/Park Sales Tax | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 203,045 | 79,148 | 79,148 | 37,767 |
| Reduction of LT Debt | 0 | 113,744 | 113,744 | 119,076 |
| Increase (Dec) in Restricted Assets (User/Improvement Fees) | (49,458) | 216,128 | 219,718 | 4,718 |
| Increase (Dec) in Other Assets | 0 | 0 | 0 | 0 |
| Total Uses | <u>153,587</u> | <u>409,020</u> | <u>412,610</u> | <u>161,561</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(283,989)</u> | <u>(684,575)</u> | <u>(543,514)</u> | <u>(155,041)</u> |
| Working Capital Beginning of Year | 2,132,935 | 1,448,654 | 1,848,946 | 1,305,432 |
| WORKING CAPITAL END OF YEAR | <u>\$ 1,848,946</u> | <u>\$ 764,079</u> | <u>\$ 1,305,432</u> | <u>\$ 1,150,391</u> |

Public Transportation Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|----------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Fares | \$ 194,618 | \$ 322,130 | \$ 325,000 | \$ 320,630 |
| School Passes | 12,698 | 14,500 | 15,800 | 14,500 |
| Special | 16,449 | 3,500 | 3,600 | 4,000 |
| Paratransit | 95,760 | 116,000 | 110,000 | 113,000 |
| University Shuttle | 920,730 | 981,882 | 975,866 | 1,022,559 |
| Total Operating Revenues | 1,240,255 | 1,438,012 | 1,430,266 | 1,474,689 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 2,342,259 | 2,567,124 | 2,554,384 | 2,563,515 |
| Supplies & Materials | 1,289,385 | 1,502,405 | 1,223,439 | 1,256,949 |
| Travel & Training | 3,310 | 6,161 | 5,854 | 6,161 |
| Intragovernmental Charges | 461,526 | 590,224 | 590,224 | 580,459 |
| Utilities Services & Other Misc. | 405,785 | 470,500 | 470,622 | 489,488 |
| Total Operating Expenses | 4,502,265 | 5,136,414 | 4,844,523 | 4,896,572 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | (3,262,010) | (3,698,402) | (3,414,257) | (3,421,883) |
| Depreciation | (560,983) | (526,218) | (573,000) | (573,000) |
| OPERATING INCOME | (3,822,993) | (4,224,620) | (3,987,257) | (3,994,883) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 107,903 | 80,000 | 70,839 | 70,000 |
| Revenue From Other Gov't Units | 1,354,013 | 1,100,000 | 1,437,698 | 1,100,000 |
| Misc. Non-Operating Revenue | 39,334 | 13,372 | 14,081 | 9,945 |
| Total Non-Operating Revenues | 1,501,250 | 1,193,372 | 1,522,618 | 1,179,945 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 2,012 | 1,241 | 1,241 | 443 |
| Loss on Disposal Assets | 4,235 | 0 | 8,469 | 0 |
| Total Non-Operating Expenses | 6,247 | 1,241 | 9,710 | 443 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 1,400,000 | 1,612,500 | 1,612,500 | 1,612,500 |
| Operating Transfers To Other Funds | (21,673) | (22,444) | (22,444) | (23,243) |
| Total Operating Transfers | 1,378,327 | 1,590,056 | 1,590,056 | 1,589,257 |
| Capital Contribution | 672,172 | 835,591 | 835,591 | 518,873 |
| NET INCOME (LOSS) | (277,491) | (606,842) | (48,702) | (707,251) |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | (277,491) | (606,842) | (48,702) | (707,251) + |
| Fund Equity Beg. of Year | 8,975,200 | 10,939,290 | 8,697,709 | 8,649,007 |
| FUND EQUITY END OF YEAR | \$ 8,697,709 | \$ 10,332,448 | \$ 8,649,007 | \$ 7,941,756 |
| Percent Change in Fund Equity | (3.09%) | | (0.56%) | (8.18%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Public Transportation Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ (277,491) | \$ (606,842) | \$ (48,702) | \$ (707,251) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 560,983 | 526,218 | 573,000 | 573,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>283,492</u> | <u>(80,624)</u> | <u>524,298</u> | <u>(134,251)</u> |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 19,921 | 835,591 | 835,591 | 520,298 |
| Inc (Dec) in Other Assets | 0 | 0 | 0 | 0 |
| Increase (Dec) in Restricted Assets | 606,388 | 0 | 0 | 0 |
| Total Uses | <u>626,309</u> | <u>835,591</u> | <u>835,591</u> | <u>520,298</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(342,817)</u> | <u>(916,215)</u> | <u>(311,293)</u> | <u>(654,549)</u> |
| Working Capital Beginning of Year | 1,928,534 | 1,502,199 | 1,585,717 | 1,274,424 |
| WORKING CAPITAL END OF YEAR | <u>\$ 1,585,717</u> | <u>\$ 585,984</u> | <u>\$ 1,274,424</u> | <u>\$ 619,875</u> |

Regional Airport Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUES: | | | | |
| Commissions | \$ 106,282 | \$ 108,000 | \$ 108,000 | \$ 108,000 |
| Rentals | 166,432 | 162,701 | 161,069 | 168,301 |
| Landing Fees | 112,017 | 107,100 | 60,434 | 58,013 |
| Law Enforcement Fees | 5,778 | 10,800 | 21,229 | 18,000 |
| Passenger Facility Charge | 44,471 | 47,412 | 96,950 | 79,020 |
| Total Operating Revenues | 434,980 | 436,013 | 447,682 | 431,334 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 986,345 | 1,074,112 | 1,044,306 | 1,078,848 |
| Supplies & Materials | 133,528 | 213,760 | 190,803 | 177,993 |
| Travel & Training | 10,754 | 18,730 | 19,500 | 25,970 |
| Intragovernmental Charges | 170,863 | 216,504 | 216,504 | 225,170 |
| Utilities, Services & Other Misc. | 288,250 | 492,049 | 484,260 | 415,060 |
| Total Operating Expenses | 1,589,740 | 2,015,155 | 1,955,373 | 1,923,041 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | (1,154,760) | (1,579,142) | (1,507,691) | (1,491,707) |
| Depreciation | (512,932) | (504,000) | (554,000) | (612,850) |
| OPERATING INCOME | (1,667,692) | (2,083,142) | (2,061,691) | (2,104,557) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 39,773 | 20,000 | 13,265 | 13,000 |
| Revenue from Other Gov't Units | 0 | 81,000 | 97,760 | 0 |
| Misc. Non-Operating Revenue | 17,580 | 0 | 7,087 | 6,650 |
| Total Non-Operating Revenues | 57,353 | 101,000 | 118,112 | 19,650 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 0 | 0 | 0 | 0 |
| Loss on Disposal Assets | 4,500 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 4,500 | 0 | 0 | 0 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Fds. | 1,120,250 | 1,120,250 | 1,120,250 | 1,120,250 |
| Operating Transfers To Other Funds | 0 | 0 | 0 | 0 |
| Total Operating Transfers | 1,120,250 | 1,120,250 | 1,120,250 | 1,120,250 |
| Capital Contribution | 2,135,877 | 1,604,500 | 1,604,500 | 2,013,340 |
| NET INCOME (LOSS) | 1,641,288 | 742,608 | 781,171 | 1,048,683 |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 1,641,288 | 742,608 | 781,171 | 1,048,683 |
| Fund Equity, Beg. of Year | 14,806,665 | 14,787,113 | 16,447,953 | 17,229,124 |
| FUND EQUITY END OF YEAR | \$ 16,447,953 | \$ 15,529,721 | \$ 17,229,124 | \$ 18,277,807 |
| Percent Change in Fund Equity | 11.08% | | 4.75% | 6.09% |

Regional Airport Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|---------------------|----------------------|---------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 1,641,288 | \$ 742,608 | \$ 781,171 | \$ 1,048,683 |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 512,932 | 504,000 | 554,000 | 612,850 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>2,154,220</u> | <u>1,246,608</u> | <u>1,335,171</u> | <u>1,661,533</u> |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 2,397,755 | 1,604,500 | 1,604,500 | 2,068,840 |
| Increase (Dec) in Restricted Assets | (152,016) | 0 | 0 | 0 |
| Increase (Dec) in Other Assets | 0 | 0 | 0 | 0 |
| Total Uses | <u>2,245,739</u> | <u>1,604,500</u> | <u>1,604,500</u> | <u>2,068,840</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(91,519)</u> | <u>(357,892)</u> | <u>(269,329)</u> | <u>(407,307)</u> |
| Working Capital Beginning of Year | 187,547 | (109,538) | 96,028 | (173,301) |
| WORKING CAPITAL END OF YEAR | <u>\$ 96,028</u> | <u>\$ (467,430)</u> | <u>\$ (173,301)</u> | <u>\$ (580,608)</u> |

Sanitary Sewer Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| OPERATING REVENUES: | | | | |
| Sewer Charges | \$ 7,862,551 | \$ 8,806,471 | \$ 8,845,000 | \$ 10,225,000 |
| M.U. Sewer Charges | 638,831 | 786,038 | 730,429 | 843,500 |
| Sharecropping | 3,460 | 5,700 | 3,500 | 3,500 |
| BCRSD Wholesale Revenue | 252,494 | 272,435 | 350,000 | 402,500 |
| Sewer Connection Fees | 336,556 | 650,000 | 300,000 | 475,000 |
| Other Misc. Operating Revenues | 157,743 | 151,308 | 151,500 | 162,500 |
| Total Operating Revenues | 9,251,635 | 10,671,952 | 10,380,429 | 12,112,000 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 3,371,752 | 3,611,334 | 3,479,268 | 4,062,723 |
| Supplies & Materials | 564,284 | 817,582 | 736,505 | 741,258 |
| Travel & Training | 5,588 | 16,240 | 14,986 | 16,265 |
| Intragovernmental Charges | 1,002,222 | 1,126,719 | 1,126,719 | 1,207,322 |
| Utilities, Services & Other Misc. | 1,652,986 | 2,672,726 | 2,649,074 | 2,543,731 |
| Total Operating Expenses | 6,596,832 | 8,244,601 | 8,006,552 | 8,571,299 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 2,654,803 | 2,427,351 | 2,373,877 | 3,540,701 |
| Depreciation | (2,901,725) | (2,892,388) | (2,892,388) | (3,013,523) |
| OPERATING INCOME | (246,922) | (465,037) | (518,511) | 527,178 |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 1,081,944 | 1,050,000 | 806,250 | 788,500 |
| Misc. Non-Operating Revenue | 15,914 | 13,500 | 155,808 | 5,100 |
| Total Non-Operating Revenues | 1,097,858 | 1,063,500 | 962,058 | 793,600 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 1,286,978 | 1,256,850 | 1,255,310 | 1,653,265 |
| Bank & Paying Agent Fees | 61,314 | 72,000 | 72,000 | 80,000 |
| Loss on Disposal Assets | 12,801 | 0 | 0 | 0 |
| Amortization | 36,179 | 33,000 | 33,000 | 36,000 |
| Total Non-Operating Expenses | 1,397,272 | 1,361,850 | 1,360,310 | 1,769,265 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (5,419) | (5,611) | (5,611) | (122,365) |
| Total Operating Transfers | (5,419) | (5,611) | (5,611) | (122,365) |
| Capital Contribution | 1,529,073 | 1,600,000 | 1,600,000 | 1,600,000 |
| NET INCOME (LOSS) | 977,318 | 831,002 | 677,626 | 1,029,148 |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 977,318 | 831,002 | 677,626 | 1,029,148 |
| Fund Equity, Beg. of Year | 125,538,218 | 125,532,273 | 126,515,536 | 127,193,162 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| FUND EQUITY END OF YEAR | \$ 126,515,536 | \$ 126,363,275 | \$ 127,193,162 | \$ 128,222,310 |
| Percent Change in Fund Equity | 0.78% | | 0.54% | 0.81% |

Sanitary Sewer Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 977,318 | \$ 831,002 | \$ 677,626 | \$ 1,029,148 |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 2,901,725 | 2,892,388 | 2,892,388 | 3,013,523 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>3,879,043</u> | <u>3,723,390</u> | <u>3,570,014</u> | <u>4,042,671</u> |
| OTHER SOURCES: | | | | |
| County (BCRSD) Contributions | 0 | 0 | 0 | 600,000 |
| Federal Contributions | 0 | 0 | 0 | 0 |
| Bond Proceeds | 1,842,058 | 25,662,493 | 0 | 28,168,750 |
| Total Other Sources | <u>1,842,058</u> | <u>25,662,493</u> | <u>0</u> | <u>28,768,750</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Bond Retirement/Lease Reductions | 1,757,587 | 1,765,000 | 1,765,000 | 1,805,000 |
| Acquisition of Fixed Assets | 7,343,473 | 27,609,371 | 5,326,023 | 30,182,250 |
| Increase (Dec) in Restricted Assets | (719,847) | 1,465,000 | (2,713,507) | 1,000,000 |
| Increase (Decrease) in Other Assets | (191) | (30,000) | (30,000) | (30,000) |
| Equity Transfer | 0 | 0 | 0 | 0 |
| Total Uses | <u>8,381,022</u> | <u>30,809,371</u> | <u>4,347,516</u> | <u>32,957,250</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(2,659,921)</u> | <u>(1,423,488)</u> | <u>(777,502)</u> | <u>(145,829)</u> |
| Working Capital Beginning of Year | 5,408,895 | 3,674,020 | 2,748,974 | 1,971,472 |
| WORKING CAPITAL END OF YEAR | <u>\$ 2,748,974</u> | <u>\$ 2,250,532</u> | <u>\$ 1,971,472</u> | <u>\$ 1,825,643</u> |

Parking Facilities Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUES: | | | | |
| Meters | \$ 768,578 | \$ 780,820 | \$ 842,000 | \$ 814,970 |
| Garages | 554,811 | 582,260 | 596,590 | 587,283 |
| Reserved Lot Fees | 247,688 | 253,225 | 255,695 | 292,193 |
| Loading Zone Fees | 4,821 | 4,000 | 4,000 | 4,000 |
| City Ramp | 17,965 | 12,564 | 18,488 | 13,429 |
| Other Misc. Operating Revenues | 75 | 0 | 30 | 0 |
| Total Operating Revenues | 1,593,938 | 1,632,869 | 1,716,803 | 1,711,875 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 355,588 | 412,949 | 406,476 | 419,995 |
| Supplies & Materials | 147,721 | 80,925 | 78,036 | 68,078 |
| Travel & Training | 0 | 300 | 286 | 286 |
| Intragovernmental Charges | 101,625 | 116,130 | 116,130 | 118,940 |
| Utilities, Services & Other Misc. | 281,979 | 242,749 | 238,194 | 265,413 |
| Total Operating Expenses | 886,913 | 853,053 | 839,122 | 872,712 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | 707,025 | 779,816 | 877,681 | 839,163 |
| Depreciation | (275,805) | (280,000) | (280,000) | (280,000) |
| OPERATING INCOME | 431,220 | 499,816 | 597,681 | 559,163 |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 387,519 | 350,000 | 276,347 | 450,000 |
| Misc. Non-Operating Revenue | 265,994 | 0 | 2,657 | 0 |
| Total Non-Operating Revenues | 653,513 | 350,000 | 279,004 | 450,000 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 264,613 | 305,000 | 250,000 | 766,950 |
| Bank & Paying Agent Fees | 0 | 500 | 500 | 500 |
| Loss on Disposal Assets | 0 | 0 | 1,326 | 0 |
| Amortization | 5,374 | 5,400 | 5,400 | 5,400 |
| Total Non-Operating Expenses | 269,987 | 310,900 | 257,226 | 772,850 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 75,000 | 75,000 | 75,000 | 0 |
| Operating Transfers To Other Funds | 0 | (36,924) | (36,924) | (37,162) |
| Total Operating Transfers | 75,000 | 38,076 | 38,076 | (37,162) |
| Capital Contribution | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 889,746 | 576,992 | 657,535 | 199,151 |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 889,746 | 576,992 | 657,535 | 199,151 |
| Fund Equity, Beg. of Year | 10,592,101 | 11,429,144 | 11,481,847 | 12,139,382 |
| FUND EQUITY END OF YEAR | \$ 11,481,847 | \$ 12,006,136 | \$ 12,139,382 | \$ 12,338,533 |
| Percent Change in Fund Equity | 8.40% | | 5.73% | 1.64% |

Parking Facilities Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 889,746 | \$ 576,992 | \$ 657,535 | \$ 199,151 |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 275,805 | 280,000 | 280,000 | 280,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>1,165,551</u> | <u>856,992</u> | <u>937,535</u> | <u>479,151</u> |
| OTHER SOURCES: | | | | |
| Bond & Note Proceeds | 0 | 0 | 0 | 11,600,000 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>11,600,000</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Bond Retirement/Lease Reduction | 504,082 | 515,000 | 515,000 | 530,000 |
| Acquisition of Fixed Assets | 148,965 | 44,048 | 41,860 | 15,587,849 |
| Increase (Dec) in Restricted Assets | (113,406) | 0 | 0 | 0 |
| Increase (Dec) In Other Assets | (5,373) | (5,374) | (5,374) | (5,374) |
| Total Uses | <u>534,268</u> | <u>553,674</u> | <u>551,486</u> | <u>16,112,475</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>631,283</u> | <u>303,318</u> | <u>386,049</u> | <u>(4,033,324)</u> |
| Working Capital Beginning of Year | 4,455,495 | 4,491,026 | 5,086,778 | 5,472,827 |
| WORKING CAPITAL END OF YEAR | <u>\$ 5,086,778</u> | <u>\$ 4,794,344</u> | <u>\$ 5,472,827</u> | <u>\$ 1,439,503</u> |

Solid Waste Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| Commercial Charges | \$ 1,964,440 | \$ 2,406,100 | \$ 2,558,382 | \$ 2,694,600 |
| Residential Charges | 7,231,408 | 7,336,900 | 7,390,000 | 7,380,574 |
| Roll-Off Service Charges | 1,341,094 | 1,379,900 | 1,300,000 | 1,300,000 |
| Landfill Fees | 2,264,198 | 2,168,000 | 1,603,483 | 1,602,983 |
| University Fees | 371,434 | 425,400 | 425,400 | 425,400 |
| Recycling | 780,139 | 651,600 | 304,220 | 296,690 |
| Other Misc. Operating Revenues | 117,418 | 23,500 | 37,548 | 23,500 |
| Total Operating Revenues | 14,070,131 | 14,391,400 | 13,619,033 | 13,723,747 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 4,898,953 | 5,225,369 | 5,335,811 | 5,335,803 |
| Supplies & Materials | 3,853,432 | 4,253,116 | 3,876,782 | 3,653,871 |
| Travel & Training | 11,255 | 25,297 | 24,523 | 25,592 |
| Intragovernmental Charges | 1,315,003 | 1,513,753 | 1,513,753 | 1,565,557 |
| Utilities, Services & Other Misc. | 2,177,494 | 2,297,755 | 2,319,523 | 2,274,533 |
| Total Operating Expenses | 12,256,137 | 13,315,290 | 13,070,392 | 12,855,356 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | 1,813,994 | 1,076,110 | 548,641 | 868,391 |
| Depreciation | (1,337,885) | (1,570,080) | (1,568,480) | (1,555,521) |
| OPERATING INCOME | 476,109 | (493,970) | (1,019,839) | (687,130) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 440,787 | 400,000 | 255,278 | 250,000 |
| Revenue From Other Gov't Units | 180,990 | 104,000 | 104,000 | 110,000 |
| Misc. Non-Operating Revenue | 149,549 | 193,300 | 81,827 | 47,100 |
| Total Non-Operating Revenues | 771,326 | 697,300 | 441,105 | 407,100 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 320,203 | 328,451 | 328,451 | 305,700 |
| Bank & Paying Agent Fees | 261 | 0 | 261 | 0 |
| Loss on Disposal Assets | 47,690 | 30,000 | 42,919 | 30,000 |
| Amortization | 9,284 | 9,300 | 9,300 | 9,300 |
| Total Non-Operating Expenses | 377,438 | 367,751 | 380,931 | 345,000 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Funds | 27,461 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | (21,673) | (22,444) | (22,444) | (34,343) |
| Total Operating Transfers | 5,788 | (22,444) | (22,444) | (34,343) |
| Capital Contribution | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 875,785 | (186,865) | (982,109) | (659,373) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 875,785 | (186,865) | (982,109) | (659,373) |
| Fund Equity, Beg. of Year | 9,721,310 | 10,024,486 | 10,597,095 | 9,614,986 |
| FUND EQUITY END OF YEAR | \$ 10,597,095 | \$ 9,837,621 | \$ 9,614,986 | \$ 8,955,613 |
| Percent Change in Fund Equity | 9.01% | | (9.27%) | (6.86%) |

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Solid Waste Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 875,785 | \$ (186,865) | \$ (982,109) | \$ (659,373) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 1,337,885 | 1,570,080 | 1,568,480 | 1,555,521 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>2,213,670</u> | <u>1,383,215</u> | <u>586,371</u> | <u>896,148</u> |
| OTHER SOURCES: | | | | |
| Increase in Obligations under GASB 18 Requirement | 31,973 | 0 | 0 | 0 |
| Bond & Note Proceeds | 0 | 0 | 0 | 0 |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>31,973</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Bond Retirement/Lease Reduction | 544,098 | 540,000 | 540,000 | 560,000 |
| Acquisition of Fixed Assets | 1,250,704 | 1,360,000 | 1,340,000 | 1,732,000 |
| Reduction in Other Liabilities | 0 | 0 | 0 | 0 |
| Increase (Dec) in Restricted Assets | (6,275) | (150,000) | 0 | 0 |
| Increase (Dec) in Other Assets | (9,283) | (9,284) | (9,284) | (9,284) |
| Total Uses | <u>1,779,244</u> | <u>1,740,716</u> | <u>1,870,716</u> | <u>2,282,716</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>466,399</u> | <u>(357,501)</u> | <u>(1,284,345)</u> | <u>(1,386,568)</u> |
| Working Capital Beginning of Year | 4,992,860 | 4,658,263 | 5,459,259 | 4,174,914 |
| WORKING CAPITAL END OF YEAR | <u>\$ 5,459,259</u> | <u>\$ 4,300,762</u> | <u>\$ 4,174,914</u> | <u>\$ 2,788,346</u> |

Storm Water Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|----------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 1,385,779 | \$ 1,302,500 | \$ 1,189,000 | \$ 1,120,000 |
| Total Operating Revenues | 1,385,779 | 1,302,500 | 1,189,000 | 1,120,000 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 722,666 | 827,770 | 747,316 | 391,659 |
| Supplies & Materials | 90,760 | 182,110 | 151,134 | 172,354 |
| Travel & Training | 162 | 3,365 | 3,197 | 3,365 |
| Intragovernmental Charges | 208,416 | 245,914 | 245,914 | 206,437 |
| Utilities, Services & Other Misc. | 96,847 | 206,287 | 175,500 | 212,938 |
| Total Operating Expenses | 1,118,851 | 1,465,446 | 1,323,061 | 986,753 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 266,928 | (162,946) | (134,061) | 133,247 |
| Depreciation | (417,367) | (425,000) | (425,000) | (425,000) |
| OPERATING INCOME | (150,439) | (587,946) | (559,061) | (291,753) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 110,695 | 120,000 | 49,380 | 48,000 |
| Rev. from other governmental units | 35,859 | 36,935 | 0 | 0 |
| Misc. Non-Operating Revenue | 11,299 | 10,000 | 6,026 | 6,000 |
| Total Non-Operating Revenues | 157,853 | 166,935 | 55,406 | 54,000 |
| NON-OPERATING EXPENSES: | | | | |
| Loss On Disposal Assets | 3,280 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 3,280 | 0 | 0 | 0 |
| OPERATING TRANSFERS: | | | | |
| Operating Transfers From Other Fds. | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | 0 | 0 | 0 | (61,053) |
| Total Operating Transfers | 0 | 0 | 0 | (61,053) |
| Capital Contribution | 20,520 | 0 | 23,163 | 0 |
| NET INCOME (LOSS) | 24,654 | (421,011) | (480,492) | (298,806) |
| Amortization of Contributions | 0 | 0 | 0 | 0 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 24,654 | (421,011) | (480,492) | (298,806) ~ |
| Fund Equity, Beg. of Year | 10,315,736 | 10,055,243 | 10,340,390 | 9,859,898 |
| FUND EQUITY END OF YEAR | \$ 10,340,390 | \$ 9,634,232 | \$ 9,859,898 | \$ 9,561,092 |
| Percent Change in Fund Equity | 0.24% | | (4.65%) | (3.03%) |

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Storm Water Utility Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 24,654 | \$ (421,011) | \$ (480,492) | \$ (298,806) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 417,367 | 425,000 | 425,000 | 425,000 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>442,021</u> | <u>3,989</u> | <u>(55,492)</u> | <u>126,194</u> |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 1,108,091 | 13,846 | 13,846 | 0 |
| Increase/(Decrease) in Restricted Assets | (339,670) | 0 | 0 | 0 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| Total Uses | <u>768,421</u> | <u>13,846</u> | <u>13,846</u> | <u>0</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(326,400)</u> | <u>(9,857)</u> | <u>(69,338)</u> | <u>126,194</u> |
| Working Capital Beginning of Year | 708,531 | 10,074 | 382,131 | 312,793 |
| WORKING CAPITAL END OF YEAR | <u>\$ 382,131</u> | <u>\$ 217</u> | <u>\$ 312,793</u> | <u>\$ 438,987</u> |

Employee Benefit Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|--------------------|
| OPERATING REVENUES: | | | | |
| Fees & Services Charges | \$ 10,692,775 | \$ 12,106,878 | \$ 10,941,263 | \$ 11,491,692 |
| Misc. Operating Revenue | 2,742,204 | 10,000 | 10,000 | 306,502 |
| Total Operating Revenues | 13,434,979 | 12,116,878 | 10,951,263 | 11,798,194 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 232,381 | 398,492 | 276,883 | 407,462 |
| Supplies & Materials | 36,741 | 64,490 | 56,293 | 59,770 |
| Travel & Training | 588 | 8,075 | 7,672 | 8,075 |
| Intragovernmental Charges | 56,312 | 66,506 | 66,506 | 70,203 |
| Utilities, Services & Other Misc. | 13,116,818 | 11,700,870 | 11,221,035 | 11,802,355 |
| Total Operating Expenses | 13,442,840 | 12,238,433 | 11,628,389 | 12,347,865 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | (7,861) | (121,555) | (677,126) | (549,671) |
| Depreciation | 0 | 0 | 0 | 0 |
| OPERATING INCOME | (7,861) | (121,555) | (677,126) | (549,671) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 90,109 | 90,000 | 67,600 | 68,000 |
| Misc. Non-Operating Revenues | 6,729 | 0 | 0 | 0 |
| Total Non-Operating Revenues | 96,838 | 90,000 | 67,600 | 68,000 |
| OPERATING TRANSFERS: | | | | |
| Transfers From Other Funds | 0 | 395,000 | 395,000 | 305,300 |
| Transfers To Other Funds | 0 | (21,916) | (21,916) | (21,868) |
| NET INCOME (LOSS) | 88,977 | 341,529 | (236,442) | (198,239) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | 88,977 | 341,529 | (236,442) | (198,239) + |
| Fund Equity, Beg. of Year As Restated | 1,039,476 | 1,451,168 | 1,128,453 | 892,011 |
| FUND EQUITY END OF YEAR | \$ 1,128,453 | \$ 1,792,697 | \$ 892,011 | \$ 693,772 |
| Percent Change in Fund Equity | 8.56% | | (20.95%) | (22.22%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Self Insurance Reserve Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 2,944,239 | \$ 3,303,865 | \$ 3,303,865 | \$ 3,700,331 |
| Total Operating Revenues | 2,944,239 | 3,303,865 | 3,303,865 | 3,700,331 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 187,252 | 196,054 | 192,399 | 194,163 |
| Supplies & Materials | 2,571 | 11,715 | 11,481 | 9,156 |
| Travel & Training | 3,629 | 7,500 | 6,690 | 7,340 |
| Intragovernmental Charges | 41,220 | 42,797 | 42,797 | 41,994 |
| Utilities, Services & Other Misc. | 3,317,226 | 3,933,112 | 3,854,451 | 4,108,842 |
| Total Operating Expenses | 3,551,898 | 4,191,178 | 4,107,818 | 4,361,495 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | (607,659) | (887,313) | (803,953) | (661,164) |
| Depreciation | (500) | 0 | 0 | 0 |
| OPERATING INCOME | (608,159) | (887,313) | (803,953) | (661,164) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 248,164 | 300,000 | 100,000 | 100,000 |
| Rev. From Other Govt. Units | 0 | 0 | 0 | 0 |
| Total Non-Operating Revenues | 248,164 | 300,000 | 100,000 | 100,000 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 0 | 0 | 0 | 0 |
| Amortization | 0 | 0 | 0 | 0 |
| Bond Interest | 0 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 0 | 0 | 0 | 0 |
| OPERATING TRANSFERS TO OTHER FUNDS | | | | |
| | 0 | 0 | 0 | (35,845) |
| NET INCOME (LOSS) | (359,995) | (587,313) | (703,953) | (597,009) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | (359,995) | (587,313) | (703,953) | (597,009) + |
| Fund Equity, Beg. of Year | 2,695,207 | 2,152,204 | 2,335,212 | 1,631,259 |
| FUND EQUITY END OF YEAR | \$ 2,335,212 | \$ 1,564,891 | \$ 1,631,259 | \$ 1,034,250 |
| Percent Change in Fund Equity | (13.36%) | | (30.15%) | (36.60%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Custodial and Building Maintenance Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| OPERATING REVENUES: | | | | |
| Custodial User Charges | \$ 331,130 | \$ 470,096 | \$ 470,096 | \$ 464,815 |
| Bldg. Maint. User Charges | 605,979 | 620,663 | 604,663 | 755,465 |
| Total Operating Revenues | 937,109 | 1,090,759 | 1,074,759 | 1,220,280 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 514,538 | 662,390 | 647,994 | 647,624 |
| Supplies & Materials | 105,922 | 184,067 | 179,411 | 185,258 |
| Travel & Training | 1,477 | 1,900 | 1,805 | 1,900 |
| Intragovernmental Charges | 82,511 | 77,000 | 77,000 | 95,478 |
| Utilities, Services & Other Misc. | 243,251 | 411,045 | 399,698 | 426,915 |
| Total Operating Expenses | 947,699 | 1,336,402 | 1,305,908 | 1,357,175 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | (10,590) | (245,643) | (231,149) | (136,895) |
| Depreciation | (10,905) | (10,800) | (12,620) | (12,764) |
| OPERATING INCOME | (21,495) | (256,443) | (243,769) | (149,659) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 27,742 | 25,000 | 18,173 | 15,000 |
| Misc. Non-Operating Revenue | 3,450 | 0 | 745 | 300 |
| Total Non-Operating Revenues | 31,192 | 25,000 | 18,918 | 15,300 |
| NON-OPERATING EXPENSES: | | | | |
| Loss on Disposal of Fixed Assets | 8,164 | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 8,164 | 0 | 0 | 0 |
| OPERATING TRANSFERS | | | | |
| Operating Transfers From Other Funds | 0 | 0 | 0 | 0 |
| Operating Transfers To Other Funds | 0 | 0 | 0 | (69,646) |
| NET INCOME (LOSS) | 1,533 | (231,443) | (224,851) | (204,005) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 1,533 | (231,443) | (224,851) | (204,005) + |
| Fund Equity, Beg. of Year | 694,563 | 689,609 | 696,096 | 471,245 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| FUND EQUITY END OF YEAR | \$ 696,096 | \$ 458,166 | \$ 471,245 | \$ 267,240 |
| Percent Change in Fund Equity | 0.22% | | (32.30%) | (43.29%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Custodial and Building Maintenance Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 1,533 | \$ (231,443) | \$ (224,851) | \$ (204,005) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 10,905 | 10,800 | 12,620 | 12,764 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>12,438</u> | <u>(220,643)</u> | <u>(212,231)</u> | <u>(191,241)</u> |
| OTHER SOURCES: | | | | |
| Municipal Contribution | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 55,118 | 0 | 0 | 0 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| Total Uses | <u>55,118</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(42,680)</u> | <u>(220,643)</u> | <u>(212,231)</u> | <u>(191,241)</u> |
| Working Capital Beginning of Year | 521,948 | 522,270 | 479,268 | 267,037 |
| WORKING CAPITAL END OF YEAR | <u>\$ 479,268</u> | <u>\$ 301,627</u> | <u>\$ 267,037</u> | <u>\$ 75,796</u> |

Fleet Operations Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 7,557,805 | \$ 8,135,610 | \$ 6,837,000 | \$ 7,195,610 |
| Total Operating Revenues | 7,557,805 | 8,135,610 | 6,837,000 | 7,195,610 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 1,480,502 | 1,726,654 | 1,706,000 | 1,684,120 |
| Supplies & Materials | 5,630,020 | 5,962,201 | 4,395,837 | 4,762,865 |
| Travel & Training | 5,669 | 5,980 | 5,682 | 5,980 |
| Intragovernmental Charges | 363,753 | 413,390 | 413,390 | 451,844 |
| Utilities, Services & Other Misc. | 67,957 | 78,423 | 77,238 | 80,399 |
| Total Operating Expenses | 7,547,901 | 8,186,648 | 6,598,147 | 6,985,208 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 9,904 | (51,038) | 238,853 | 210,402 |
| Depreciation | (25,514) | (24,000) | (25,771) | (34,112) |
| OPERATING INCOME | (15,610) | (75,038) | 213,082 | 176,290 |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 18,414 | 15,000 | 11,098 | 10,000 |
| Revenue From Other Gov. Units | 0 | 0 | 0 | 0 |
| Misc. Non-Operating Revenue | 63,936 | 34,600 | 31,066 | 33,300 |
| Total Non-Operating Revenues | 82,350 | 49,600 | 42,164 | 43,300 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 3,018 | 1,862 | 1,862 | 665 |
| Loss of Disposal Assets | 1,305 | 0 | 0 | 0 |
| Debt Service Principal | 0 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 4,323 | 1,862 | 1,862 | 665 |
| OPERATING TRANSFERS TO OTHER FUNDS | | | | |
| | (72,042) | (33,667) | (33,667) | (38,194) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (9,625) | (60,967) | 219,717 | 180,731 |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | (9,625) | (60,967) | 219,717 | 180,731 |
| Fund Equity, Beg. of Year | 964,024 | 1,471,783 | 954,399 | 1,174,116 |
| FUND EQUITY END OF YEAR | \$ 954,399 | \$ 1,410,816 | \$ 1,174,116 | \$ 1,354,847 |
| Percent Change in Fund Equity | (1.00%) | | 23.02% | 15.39% |

Fleet Operations Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ (9,625) | \$ (60,967) | \$ 219,717 | \$ 180,731 |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 25,514 | 24,000 | 25,771 | 34,112 |
| Loss on Disposal of Fixed Assets | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | 15,889 | (36,967) | 245,488 | 214,843 |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Increase/Decrease in Other Liabilities | 0 | 0 | 0 | 0 |
| Total Other Sources | 0 | 0 | 0 | 0 |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 58,920 | 127,790 | 99,221 | 0 |
| Repayment of Loan | 0 | 0 | 0 | 0 |
| Total Uses | 58,920 | 127,790 | 99,221 | 0 |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | (43,031) | (164,757) | 146,267 | 214,843 |
| Working Capital Beginning of Year | 597,329 | 1,098,959 | 554,298 | 700,565 |
| WORKING CAPITAL END OF YEAR | \$ 554,298 | \$ 934,202 | \$ 700,565 | \$ 915,408 |

Information Technologies Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|-------------------|----------------------|--------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 3,904,424 | \$ 3,994,775 | \$ 3,991,435 | \$ 4,159,767 |
| Total Operating Revenues | 3,904,424 | 3,994,775 | 3,991,435 | 4,159,767 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 1,953,762 | 2,140,514 | 2,119,732 | 2,419,883 |
| Supplies & Materials | 302,611 | 391,781 | 380,322 | 355,786 |
| Travel & Training | 46,562 | 140,200 | 132,145 | 126,781 |
| Intragovernmental Charges | 149,538 | 175,347 | 166,817 | 175,351 |
| Utilities, Services & Other Misc. | 846,561 | 1,208,310 | 1,173,091 | 1,321,089 |
| Total Operating Expenses | 3,299,034 | 4,056,152 | 3,972,107 | 4,398,890 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | 605,390 | (61,377) | 19,328 | (239,123) |
| Depreciation | (273,532) | (343,020) | (278,311) | (279,926) |
| OPERATING INCOME | 331,858 | (404,397) | (258,983) | (519,049) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 52,361 | 40,000 | 40,000 | 40,000 |
| Misc. Non-Operating Revenue | 2,678 | 0 | 5,613 | 0 |
| Total Non-Operating Revenues | 55,039 | 40,000 | 45,613 | 40,000 |
| NON-OPERATING EXPENSES: | | | | |
| Interest Expense | 0 | 0 | 0 | 0 |
| Amortization | 0 | 0 | 0 | 0 |
| Loss On Disposal Assets | 0 | 0 | 0 | 0 |
| Capital Lease Payment | 0 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 0 | 0 | 0 | 0 |
| OPERATING TRANSFERS TO OTHER FUNDS | 0 | 0 | 0 | (173,520) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 386,897 | (364,397) | (213,370) | (652,569) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | 386,897 | (364,397) | (213,370) | (652,569) + |
| Fund Equity, Beg. of Year | 1,359,799 | 1,107,792 | 1,746,696 | 1,533,326 |
| FUND EQUITY END OF YEAR | \$ 1,746,696 | \$ 743,395 | \$ 1,533,326 | \$ 880,757 |
| Percent Change in Fund Equity | 28.45% | | (12.22%) | (42.56%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Information Technologies Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 386,897 | \$ (364,397) | \$ (213,370) | \$ (652,569) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 273,532 | 343,020 | 278,311 | 279,926 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>660,429</u> | <u>(21,377)</u> | <u>64,941</u> | <u>(372,643)</u> |
| OTHER SOURCES: | | | | |
| Municipal Contributions | 0 | 0 | 0 | 0 |
| Financing Proceeds | 0 | 0 | 0 | 0 |
| Total Other Sources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Increase (Dec) in Other Assets | 0 | 0 | 0 | 0 |
| Reduction of Long Term Notes Payable/ Lease Reductions | 0 | 0 | 0 | 0 |
| Acquisition of Fixed Assets | 61,407 | 246,353 | 300,573 | 276,239 |
| Total Uses | <u>61,407</u> | <u>246,353</u> | <u>300,573</u> | <u>276,239</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>599,022</u> | <u>(267,730)</u> | <u>(235,632)</u> | <u>(648,882)</u> |
| Working Capital Beginning of Year | 649,837 | 524,381 | 1,248,859 | 1,013,227 |
| WORKING CAPITAL END OF YEAR | <u>\$ 1,248,859</u> | <u>\$ 256,651</u> | <u>\$ 1,013,227</u> | <u>\$ 364,345</u> |

Public Communications Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 779,936 | \$ 858,349 | \$ 846,061 | \$ 913,614 |
| Gross Receipts Tax | 560,108 | 750,000 | 750,000 | 656,250 |
| Total Operating Revenues | 1,340,044 | 1,608,349 | 1,596,061 | 1,569,864 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 798,942 | 839,102 | 826,667 | 793,211 |
| Supplies & Materials | 240,945 | 268,050 | 259,996 | 270,212 |
| Travel & Training | 2,088 | 6,710 | 6,388 | 4,850 |
| Intragovernmental Charges | 171,248 | 175,022 | 175,022 | 186,872 |
| Utilities, Services & Other Misc. | 92,492 | 434,347 | 397,666 | 364,263 |
| Total Operating Expenses | 1,305,715 | 1,723,231 | 1,665,739 | 1,619,408 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | | | | |
| | 34,329 | (114,882) | (69,678) | (49,544) |
| Depreciation | (27,934) | (27,600) | (38,584) | (48,100) |
| OPERATING INCOME | 6,395 | (142,482) | (108,262) | (97,644) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 81,981 | 75,000 | 50,543 | 50,000 |
| Misc. Non-Operating Revenue | 91 | 0 | 6,253 | 4,915 |
| Total Non-Operating Revenues | 82,072 | 75,000 | 56,796 | 54,915 |
| NON-OPERATING EXPENSES: | | | | |
| Loss On Disposal Assets | 0 | 0 | 15,084 | 0 |
| Total Non-Operating Expenses | 0 | 0 | 15,084 | 0 |
| OPERATING TRANSFERS FROM OTHER FUNDS | | | | |
| | 0 | 0 | 0 | 0 |
| OPERATING TRANSFERS TO OTHER FUNDS | | | | |
| | 0 | 0 | 0 | (119,562) |
| NET INCOME (LOSS) | 88,467 | (67,482) | (66,550) | (162,291) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | | | | |
| | 88,467 | (67,482) | (66,550) | (162,291) + |
| Fund Equity, Beg. of Year | 1,882,223 | 1,825,995 | 1,970,690 | 1,904,140 |
| FUND EQUITY END OF YEAR | \$ 1,970,690 | \$ 1,758,513 | \$ 1,904,140 | \$ 1,741,849 |
| Percent Change in Fund Equity | 4.70% | | (3.38%) | (8.52%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Public Communications Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---------------------|---------------------|----------------------|---------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ 88,467 | \$ (67,482) | \$ (66,550) | \$ (162,291) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 27,934 | 27,600 | 38,584 | 48,100 |
| Loss on Disposal of Fixed Assets | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | 116,401 | (39,882) | (27,966) | (114,191) |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | 177,478 | 128,105 | 128,105 | 21,200 |
| Total Uses | 177,478 | 128,105 | 128,105 | 21,200 |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | (61,077) | (167,987) | (156,071) | (135,391) |
| Working Capital Beginning of Year | 1,700,783 | 1,516,948 | 1,639,706 | 1,483,635 |
| WORKING CAPITAL END OF YEAR | \$ 1,639,706 | \$ 1,348,961 | \$ 1,483,635 | \$ 1,348,244 |

Utility Customer Services Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| OPERATING REVENUES: | | | | |
| User Charges | \$ 1,405,466 | \$ 1,489,794 | \$ 1,509,404 | \$ 1,624,832 |
| Total Operating Revenues | 1,405,466 | 1,489,794 | 1,509,404 | 1,624,832 |
| OPERATING EXPENSES: | | | | |
| Personnel Services | 577,883 | 627,092 | 605,905 | 636,122 |
| Supplies & Materials | 312,945 | 406,060 | 380,858 | 426,054 |
| Travel & Training | 1,292 | 17,550 | 6,500 | 16,000 |
| Intragovernmental Charges | 372,163 | 357,759 | 357,759 | 392,572 |
| Utilities, Services & Other Misc. | 615,000 | 674,170 | 700,304 | 696,680 |
| Total Operating Expenses | 1,879,283 | 2,082,631 | 2,051,326 | 2,167,428 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | (473,817) | (592,837) | (541,922) | (542,596) |
| Depreciation | (449) | (1,000) | 0 | 0 |
| OPERATING INCOME | (474,266) | (593,837) | (541,922) | (542,596) |
| NON-OPERATING REVENUES: | | | | |
| Investment Revenue | 33,654 | 35,000 | 20,000 | 20,000 |
| Misc. Non-Operating Revenues | 365,938 | 275,000 | 345,000 | 345,000 |
| Total Non-Operating Revenues | 399,592 | 310,000 | 365,000 | 365,000 |
| NON-OPERATING EXPENSES: | | | | |
| Loss on Disposal of Assets | 20,705 | 0 | 0 | 0 |
| Total Non-Operating Expenses | 20,705 | 0 | 0 | 0 |
| OPERATING TRANSFERS TO OTHER FUNDS | (11,870) | (106,034) | (106,034) | (106,288) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (107,249) | (389,871) | (282,956) | (283,884) |
| NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY | (107,249) | (389,871) | (282,956) | (283,884) + |
| Fund Equity, Beg. of Year | 831,915 | 491,548 | 724,666 | 441,710 |
| FUND EQUITY END OF YEAR | \$ 724,666 | \$ 101,677 | \$ 441,710 | \$ 157,826 |
| Percent Change in Fund Equity | (12.89%) | | (39.05%) | (64.27%) |

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Utility Customer Services Fund

| | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|-------------------|-------------------|----------------------|--------------------|
| STATEMENT OF CHANGE IN FINANCIAL POSITION | | | | |
| FINANCIAL RESOURCES PROVIDED BY: | | | | |
| OPERATIONS: | | | | |
| Net Income (Loss) | \$ (107,249) | \$ (389,871) | \$ (282,956) | \$ (283,884) |
| EXPENSES NOT REQUIRING WORKING CAPITAL: | | | | |
| Depreciation | 449 | 1,000 | 0 | 0 |
| TOTAL RESOURCES PROVIDED BY OPERATIONS | <u>(106,800)</u> | <u>(388,871)</u> | <u>(282,956)</u> | <u>(283,884)</u> |
| FINANCIAL RESOURCES WERE USED FOR: | | | | |
| Acquisition of Fixed Assets | (20,705) | 0 | 0 | 0 |
| Increase (Dec) in Restricted Assets | 0 | 0 | 0 | 0 |
| Increase (Dec) in Other Assets | 0 | 0 | 0 | 0 |
| Equity Transfer | 0 | 0 | 0 | 0 |
| Total Uses | <u>(20,705)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NET INCREASE (DECREASE) IN WORKING CAPITAL | <u>(86,095)</u> | <u>(388,871)</u> | <u>(282,956)</u> | <u>(283,884)</u> |
| Working Capital Beginning of Year | 810,761 | 471,094 | 724,666 | 441,710 |
| WORKING CAPITAL END OF YEAR | <u>\$ 724,666</u> | <u>\$ 82,223</u> | <u>\$ 441,710</u> | <u>\$ 157,826</u> |

Summary of Total Revenues by Fund

| Fund | General Government Revenues: | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|-------------|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 110 | General Fund | \$ 75,524,863 | \$ 72,974,571 | \$ 72,814,991 | \$ 72,604,774 |
| 219 | Capital Quarter Cent Sales Tax Fund | 4,817,724 | 4,903,000 | 4,632,480 | 4,622,480 |
| 220 | Parks Sales Tax Fund | 4,738,465 | 4,848,000 | 4,567,480 | 4,563,480 |
| 221 | Transportation Sales Tax Fund | 9,499,531 | 9,710,000 | 9,150,240 | 9,145,240 |
| 222 | Public Improvement Fund | 1,435,834 | 1,376,500 | 1,176,700 | 1,526,700 |
| 227 | Special Road District Tax Fund | 2,250,503 | 1,475,000 | 1,435,000 | 1,420,000 |
| 229 | Convention & Tourism Fund | 1,884,404 | 1,859,500 | 1,668,421 | 1,654,500 |
| 260 | Office of Sustainability | 0 | 0 | 0 | 149,000 |
| 3xx | Debt Service Funds (combined) | 31,541,549 | 5,807,943 | 5,594,443 | 6,118,088 |
| 440 | Capital Projects Fund | 41,170,182 | 21,143,850 | 24,143,850 | 8,117,727 |
| 753 | Contributions Fund | 217,779 | 70,775 | 93,620 | 30,000 |
| | Total Govt. Funds | 173,080,834 | 124,169,139 | 125,277,225 | 109,951,989 |
| Fund | Enterprise Fund Revenues: | | | | |
| 503 | Railroad Fund | 1,399,746 | 1,154,750 | 1,109,840 | 999,750 |
| 550 | Water Utility Fund | 16,168,327 | 18,694,838 | 17,143,401 | 18,988,500 |
| 551 | Electric Utility Fund | 113,441,243 | 117,318,583 | 119,281,321 | 121,150,140 |
| 552 | Recreation Services Fund | 6,286,425 | 6,808,398 | 6,623,817 | 6,764,016 |
| 553 | Public Transportation Fund | 4,813,677 | 5,079,475 | 5,400,975 | 4,786,007 |
| 554 | Airport Fund | 3,748,460 | 3,261,763 | 3,290,544 | 3,584,574 |
| 555 | Sanitary Sewer Utility Fund | 11,878,566 | 13,335,452 | 12,942,487 | 14,505,600 |
| 556 | Parking Utility Fund | 2,322,451 | 2,057,869 | 2,070,807 | 2,161,875 |
| 557 | Solid Waste Utility Fund | 14,868,918 | 15,088,700 | 14,060,138 | 14,130,847 |
| 558 | Storm Water Utility Fund | 1,564,152 | 1,469,435 | 1,267,569 | 1,174,000 |
| | Total Enterprise Funds | 176,491,965 | 184,269,263 | 183,190,899 | 188,245,309 |
| Fund | Internal Service Fund Revenues: | | | | |
| 659 | Employee Benefit Fund | 13,531,817 | 12,601,878 | 11,413,863 | 12,171,494 |
| 669 | Self Insurance Reserve Fund | 3,192,403 | 3,603,865 | 3,403,865 | 3,800,331 |
| 671 | Custodial / Maintenance Fund | 968,301 | 1,115,759 | 1,093,677 | 1,235,580 |
| 672 | Fleet Operations Fund | 7,640,155 | 8,185,210 | 6,879,164 | 7,238,910 |
| 674 | Information Technologies Fund | 3,959,463 | 4,034,775 | 4,037,048 | 4,199,767 |
| 675 | Public Communications Fund | 1,422,116 | 1,683,349 | 1,652,857 | 1,624,779 |
| 676 | Utility Customer Services Fund | 1,805,058 | 1,799,794 | 1,874,404 | 1,989,832 |
| | Total Internal Service Funds | 32,519,313 | 33,024,630 | 30,354,878 | 32,260,693 |
| | TOTAL CITY REVENUES | \$ 382,092,112 | \$ 341,463,032 | \$ 338,823,002 | \$ 330,457,991 |

* Revenues do not include Appropriated Fund Balance.

Summary of Total Expenditures by Fund

| Fund | General Government Exp.: | Actual FY 2008 | Budget FY 2009 | Estimated FY 2009 | Adopted FY 2010 |
|---|---|-----------------------|-----------------------|-----------------------|-----------------------|
| 110 | General Fund | \$ 69,468,759 | \$ 78,003,877 | \$ 74,571,828 | \$ 76,232,748 |
| 219 | Capital Quarter Cent Sales Tax Fund | 5,022,750 | 4,435,625 | 7,100,625 | 3,682,000 |
| 220 | Parks Sales Tax Fund | 5,044,797 | 4,590,551 | 4,510,551 | 4,915,974 |
| 221 | Transportation Sales Tax Fund | 9,438,600 | 9,718,467 | 9,419,368 | 9,465,971 |
| 222 | Public Improvement Fund | 1,930,738 | 2,413,247 | 2,413,247 | 745,184 |
| 227 | Special Road District Tax Fund | 1,458,425 | 4,268,925 | 4,268,925 | 1,513,425 |
| 229 | Convention & Tourism Fund | 2,051,866 | 1,905,408 | 1,731,817 | 1,758,254 |
| 260 | Office of Sustainability | 0 | 0 | 0 | 128,368 |
| 266 | CDBG | 915,073 | 530,786 | 528,936 | 571,872 |
| 3xx | Debt Service Funds (combined) | 29,115,077 | 5,448,906 | 5,448,906 | 5,662,131 |
| 440 | Capital Projects Fund | 16,406,743 | 21,344,475 | 21,344,475 | 9,631,740 |
| 753 | Contributions Fund | 114,150 | 43,060 | 38,808 | 12,138 |
| | Total Govt. Funds | 140,966,978 | 132,703,327 | 131,377,486 | 114,319,805 |
| Fund | Enterprise Fund Expenditures:* | | | | |
| 503 | Railroad Fund | 1,504,493 | 10,970,477 | 10,863,651 | 1,185,384 |
| 550 | Water Utility Fund | 23,767,802 | 28,179,380 | 27,588,660 | 30,978,756 |
| 551 | Electric Utility Fund | 113,951,672 | 131,719,875 | 126,852,829 | 141,097,876 |
| 552 | Recreation Services Fund | 7,206,195 | 7,776,401 | 7,448,869 | 7,635,263 |
| 553 | Public Transportation Fund | 5,108,124 | 7,592,590 | 7,355,950 | 6,013,556 |
| 554 | Airport Fund | 4,509,426 | 4,123,655 | 4,113,873 | 4,604,731 |
| 555 | Sanitary Sewer Utility Fund | 16,914,003 | 37,842,484 | 37,590,884 | 43,658,702 |
| 556 | Parking Utility Fund | 1,602,672 | 1,522,737 | 1,455,132 | 2,550,573 |
| 557 | Solid Waste Utility Fund | 15,291,526 | 16,635,565 | 16,382,247 | 16,522,220 |
| 558 | Storm Water Utility Fund | 2,650,869 | 1,904,292 | 1,761,907 | 1,472,806 |
| | Total Enterprise Funds | 192,506,782 | 248,267,456 | 241,414,002 | 255,719,867 |
| Fund | Internal Service Fund Expenditures:* | | | | |
| 659 | Employee Benefit Fund | 13,442,840 | 12,260,349 | 11,650,305 | 12,369,733 |
| 669 | Self Insurance Reserve Fund | 3,552,398 | 4,191,178 | 4,107,818 | 4,397,340 |
| 671 | Custodial / Maintenance Fund | 1,030,051 | 1,347,202 | 1,318,528 | 1,439,585 |
| 672 | Fleet Operations Fund | 7,710,004 | 8,368,982 | 6,758,668 | 7,058,179 |
| 674 | Information Technologies Fund | 3,633,974 | 4,699,745 | 4,550,991 | 5,128,575 |
| 675 | Public Communications Fund | 1,511,129 | 1,880,340 | 1,847,512 | 1,808,270 |
| 676 | Utility Customer Services Fund | 1,912,307 | 2,189,665 | 2,157,360 | 2,273,716 |
| | Total Internal Service Funds | 32,792,703 | 34,937,461 | 32,391,182 | 34,475,398 |
| | TOTAL CITY EXPENDITURES | \$ 366,266,463 | \$ 415,908,244 | \$ 405,182,670 | \$ 404,515,070 |
| <p>* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds. Funding for many CIP Projects is from accumulated balances.</p> | | | | | |

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