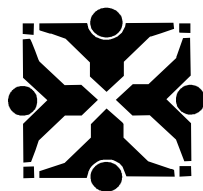


Expenditure Summaries

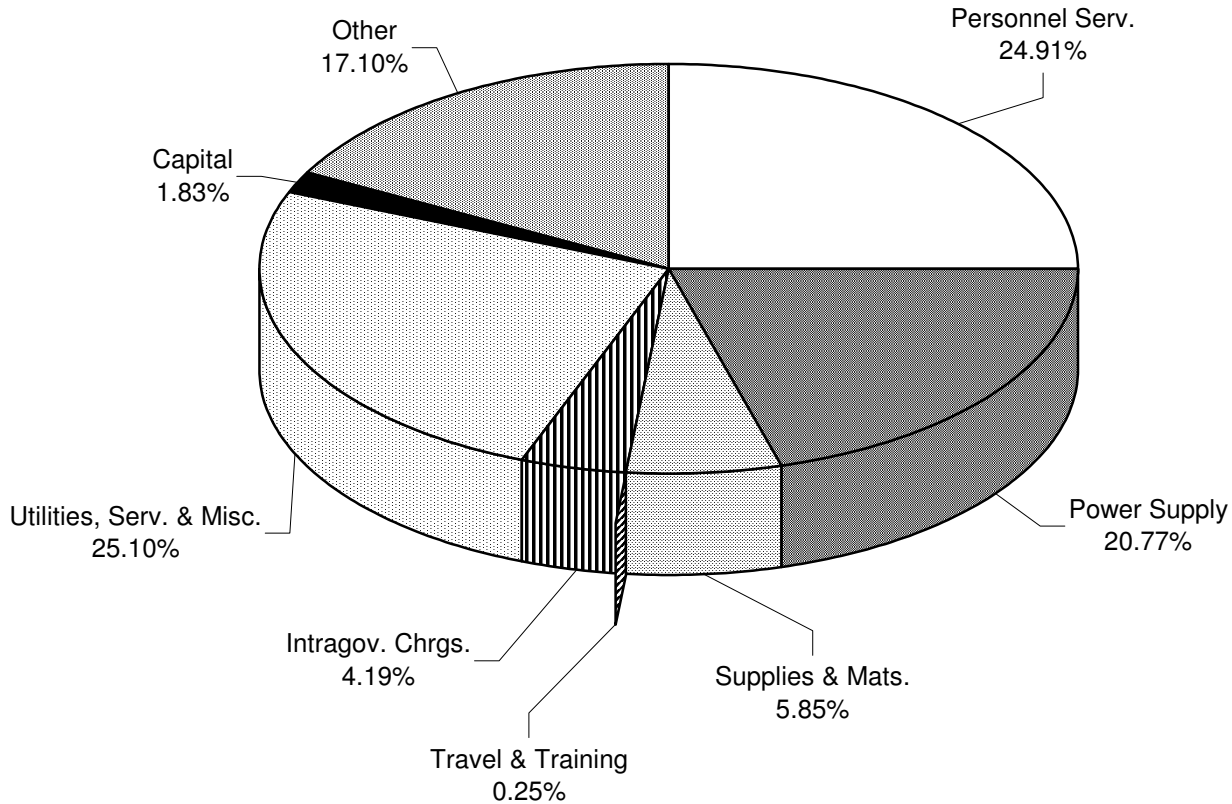


*City of Columbia
Columbia, Missouri*

OVERALL EXPENDITURES

- ✦ **Personnel Services:** **Increase of 1.2% includes a net addition of 4.50 permanent positions.** Eleven General Fund positions were removed due to the current economic conditions. Nine positions were added in Enterprise Funds due to expansion of facilities at the Waste Water Treatment Plant, Landfill, Transload Facility, Water Treatment Plant, and Parking garage. Six additional positions were added in Internal Service Funds in the areas of Custodial, Building Maintenance, and Fleet due to expansion of those operations. Fire and Police pensions increased significantly. Health insurance costs are not anticipated to increase for FY 2011.
- ✦ **Power Supply:** Includes a 2.3% decrease in cost the City must pay for purchased power for various contracts based on experience in 2010.
- ✦ **Supplies and Materials:** Decrease of 3.3% in response to economic conditions, mostly in the General Fund. Largest decreases include communication equipment, instruments & apparatus and electronic equipment.
- ✦ **Travel and Training:** Decrease of 3.1% in travel and training for city professionals in response to economic conditions. Most of the decrease is in the Information Technologies Department.
- ✦ **Intragovernmental Charges:** These are charges for services between City departments. FY 2011 shows an increase of 4.8%. Many of these funds have utilized fund balance in previous years. Staff re-worked methodology on many of the internal charges. The intent was to allocate charges more accurately based on utilization of the service. Increases were kept to a minimum in the current year while ensuring fees recover cost of services provided. Many of the Internal Service Fund budgets were reduced so that minimal cost recovery would be passed along.
- ✦ **Utilities, Services & Miscellaneous:** FY 2011 shows a decrease of 36.5%. The decrease is mainly in Sanitary Sewer for money was used in FY 2010 to begin the addition of Waste Water Treatment Plant.
- ✦ **Capital:** This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. FY 2011 shows a decrease of 80.9%. Capital tends to fluctuate from year to year. The most significant decrease in capital is due to the reduction in the Electric Utility from the 2010 purchase of the Columbia Energy Center for \$18 million in the Capital Improvement Plan. In addition, the City will not be able to adhere to its replacement policy for vehicles and other equipment in 2011 due to budget constraints.
- ✦ **Other:** This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2011 shows an increase of 11.9% due to increased debt payments.
- ✦ **Operating Expenses:** This category includes those expenses which are directly related to the fund's primary service activity. FY 2011 shows a only 0.2% increase in response to economic conditions. Increases in pension costs were offset by significant decreases in other areas. The General Fund eliminated 11 vacant positions including 8 firefighter positions. Fifteen positions were added in other funds in response to expanding facilities.
- ✦ **Non-Operating Expenses:** This category includes those expenses incurred that are not directly related to the fund's primary service activities and include items such as interest expense, depreciation, subsidies, and transfers. FY 2011 shows a 10.2% increase due increases in transfers for capital projects, depreciation on new capital project that will be placed into service and payment in lieu of tax.
- ✦ **Debt Service:** This category includes those expenses incurred for the payment of long-term debt. FY 2011 shows an 10.7% increase. New debt payments for the Sanitary Sewer Waste Water Treatment Plant, purchase of Lemone property, and increased debt payments for the government center.
- ✦ **Capital Additions:** This category includes those expenses for items that cost over \$5,000 each (our fixed asset limit) and include the replacement of fleet vehicles and other equipment. FY 2011 shows a decrease of 34.2%. The City will not be able to adhere to its replacement policy for vehicles and other equipment in 2011 due to budget constraints.
- ✦ **Capital Improvement Plan:** FY 2011 shows a 68.5% decrease. A large portion of the decrease is due to Enterprise projects. Both the Electric and Sewer utilities had large projects budgeted in 2010. The purchase of a generation unit at the Columbia Energy Center in 2010 was approximately \$18 million. Work will continue on the Waste Water Treatment Plant expansion for the Sewer utility, however the entire construction contract was budgeted in 2010. Smaller scale projects are budgeted for 2011 for these utilities.

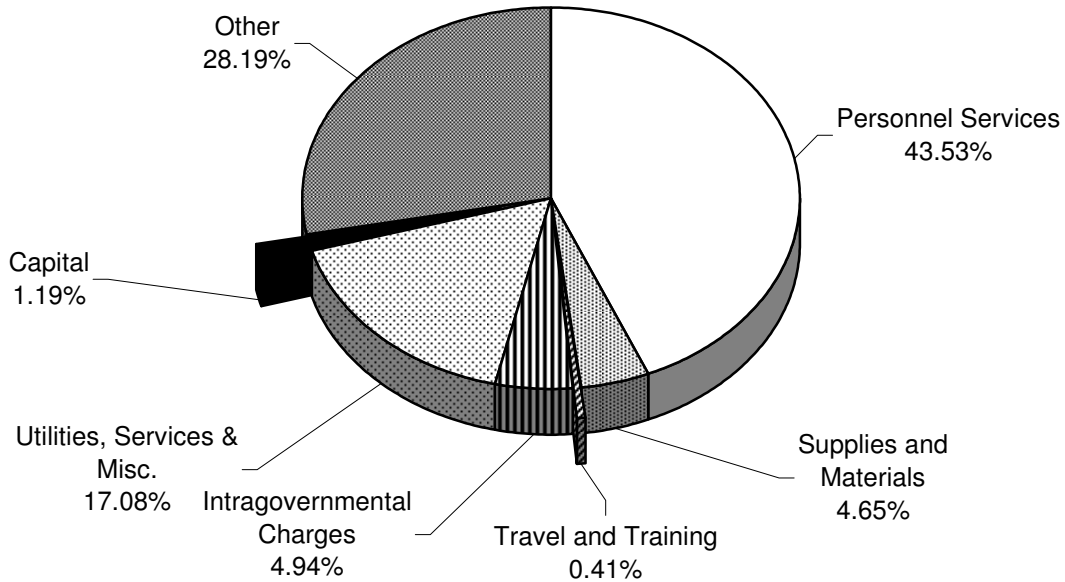
Overall Budget Summary FY 2011



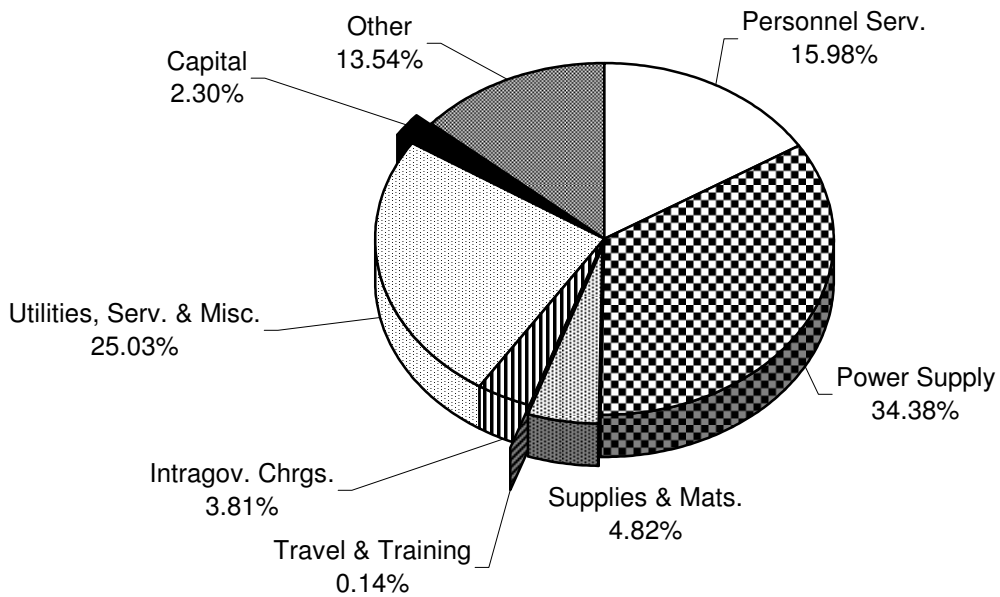
Overall Budget Summary

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Personnel Services	\$ 89,657,540	\$ 94,857,068	\$ 92,434,320	\$ 96,026,422	1.2%
Power Supply	67,413,243	81,917,000	77,764,000	80,057,100	(2.3%)
Supplies and Materials	20,877,988	23,324,061	22,069,716	22,550,613	(3.3%)
Travel and Training	580,329	984,353	867,149	954,222	(3.1%)
Intragovernmental Charges	14,196,591	15,420,752	15,410,124	16,154,564	4.8%
Utilities, Services & Misc.	108,610,582	152,244,954	149,052,486	96,748,423	(36.5%)
Capital	16,561,265	37,011,860	36,840,069	7,064,161	(80.9%)
Other	58,710,324	58,920,030	60,902,547	65,921,674	11.9%
Total Appropriations	<u>376,607,862</u>	<u>464,680,078</u>	<u>455,340,411</u>	<u>385,477,179</u>	<u>(17.0%)</u>
Summary :					
Operating Expenses	235,583,629	263,163,847	251,787,888	263,788,978	0.2%
Non-Operating Expenses	57,254,034	56,476,149	58,091,396	62,228,164	10.2%
Debt Service	13,292,866	15,270,081	15,862,917	16,898,441	10.7%
Capital Additions	6,037,380	4,749,083	4,577,292	3,125,261	(34.2%)
TI Excluding Cap Impr. Plan	<u>312,167,909</u>	<u>339,659,160</u>	<u>330,319,493</u>	<u>346,040,844</u>	<u>1.9%</u>
Capital Improvement Plan	64,439,953	125,020,918	125,020,918	39,436,335	(68.5%)
Total Appropriations	<u>\$ 376,607,862</u>	<u>\$ 464,680,078</u>	<u>\$ 455,340,411</u>	<u>\$ 385,477,179</u>	<u>(17.0%)</u>

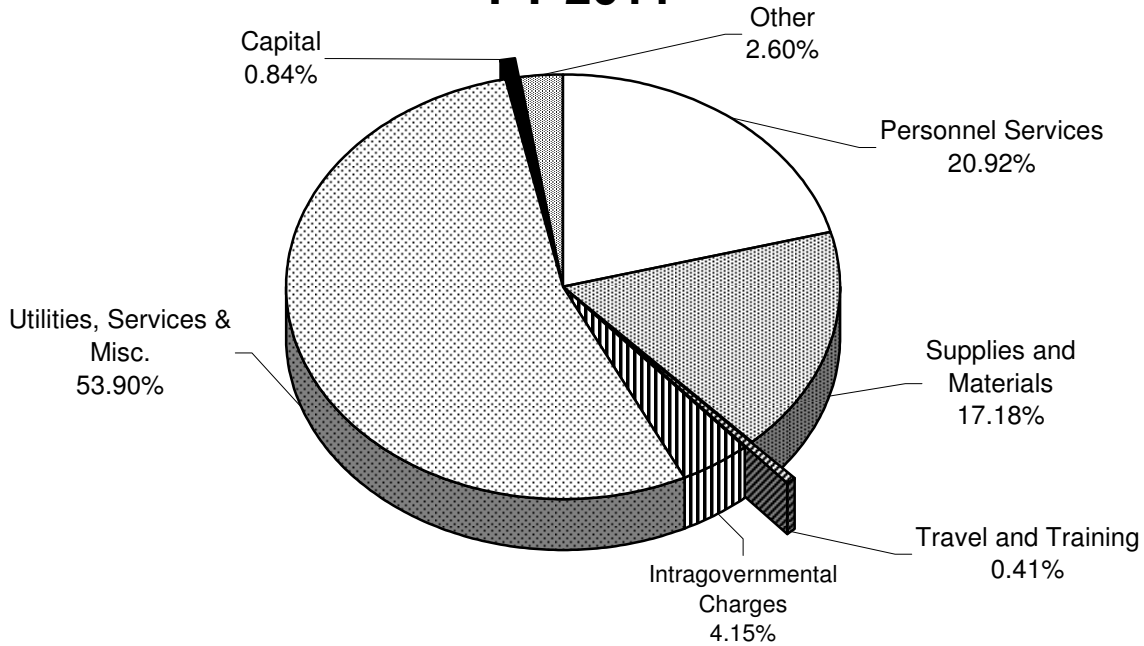
Expenditures - Gov. Fund Type FY 2011



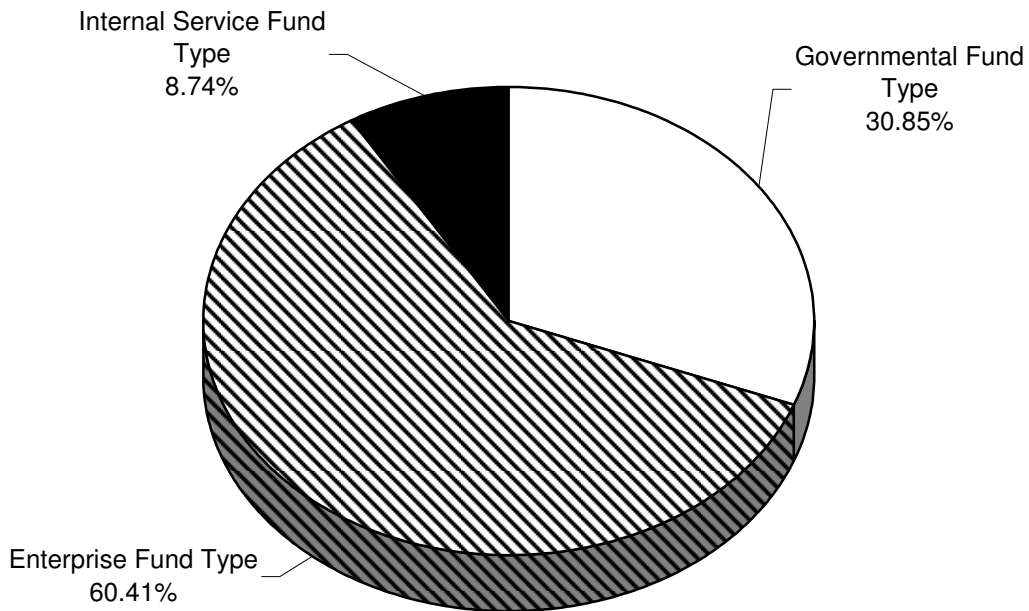
Expenditures - Enterprise Fund Type FY 2011



Expenditures - Internal Service Funds FY 2011



Overall Expenditures by Fund Type FY 2011



Governmental Fund Type

Personnel Services 0.7% Decrease: Includes a net decrease of 10.50 vacant permanent positions and a slight decrease in health insurance costs. These reductions have been offset by increases in pension contributions of 9.4% for fire pension and 8.6% for police pension. Eight vacant firefighter positions were removed from the budget due to economic conditions. Two vacant administrative positions in courts and the prosecutors office were also removed due to lower than anticipated activity from red light camera enforcement. One engineering position was eliminated in Public Works due to the ending of grant funding.

Supplies and Material 10.3% Decrease: Primarily due to the reduction required by current economic conditions.

Travel and Training 0.9% Decrease: Primarily due to reductions required by current economic conditions.

Intragovernmental Charges 3.7% Increase: Includes increases in Self Insurance and Information Technology fees reinstated for computer replacement. Custodial fees increased due to more space to clean with opening of new government center.

Utilities, Services & Misc. 11.8% Decrease: Decreases in funding in the Capital Improvement Plan, primarily in streets.

Other/Non Operating Increased 15.9% and 15.4%: A majority of the increase is due to an increase in transfers of special revenues to support the Capital Improvement Plan and debt service payments.

Debt 18.0% Increase: New debt payments for the purchase of Lemone property and increased debt payments for the government center.

Capital Improvement Plan 20.4% Decrease: Capital projects and funding for those projects fluctuate from year to year. The decrease is due to a reduction in street and parks projects.

Enterprise Fund Type

Personnel Services 3.5% Increase: Includes a net increase of 9 permanent positions. Expansion of facilities at the Waste Water Treatment Plant, Landfill, Water Treatment Plant, Transload facility and Parking garage required these additional permanent positions.

Power Supply 2.3% Decrease: Based on full year information with new purchase power contracts.

Supplies & Materials 2.0% Increase: Electric utility increases for construction materials, fleet parts and equipment parts.

Intragovernmental Charges 6.4% Increase: Includes increases in Self Insurance Charges, Information Technologies Computer Replacement Fees and Custodial and Building Maintenance.

Utilities, Services & Misc. 47.1% Decrease: Reflects decreases in the Capital Improvement Plan in Sewer. Waste Water Treatment Plant Expansion project was budgeted in 2010.

Capital Additions and Capital Improvements 54.5% and 73.4% Decrease: Capital additions reflects decreases in the Electric and Solid Waste utilities. Capital Improvement Plan decreases are primarily in the Electric utility for the purchase of generation capacity in 2010 and the Waste Water Treatment Plant expansion in the Sewer utility.

Debt Service 6.4% Increase: Reflects new debt payments for sewer ballot projects (Waste Water Treatment Plant Expansion).

Internal Service Fund Type

Personnel Services 3.9% Increase: Includes 6 additional permanent, 3 in Custodial and Building Maintenance and 3 in Fleet Operations for expansion of services.

Supplies and Materials 5.8% Decrease: Primarily due to reductions in Print Shop items for resale and electronic items in Information Technologies.

Travel and Training 19.8% Decrease: Primarily due to budget constraints that has required cuts in this category.

Utilities, Services & Misc. 4.3% Decrease: Includes decreases in telephone charges, maintenance agreements and health insurance claims costs.

Capital Additions 30.6% Increase: increase in computer equipment in Information Technologies for storage area network units.

Other 6.9% Decrease and Non-Operating 6.8% Decrease: Reduced transfers from Fleet Operations to the Designated Loan Fund in 2010. Information Technologies shows a significant decrease in depreciation.

Financial Summary - Expenditures By Fund Type

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Governmental Fund Type					
Personnel Services	\$ 48,763,550	\$ 52,112,949	\$ 50,777,054	\$ 51,768,509	(0.7%)
Supplies and Materials	5,213,976	6,165,780	5,866,414	5,530,905	(10.3%)
Travel and Training	315,735	497,390	464,623	493,108	(0.9%)
Intragovernmental Charges	4,995,153	5,667,094	5,669,061	5,878,792	3.7%
Utilities, Services & Misc.	49,620,596	23,013,685	22,372,509	20,304,801	(11.8%)
Capital	4,026,981	1,401,175	1,384,931	1,416,773	1.1%
Other	32,381,750	28,931,495	30,749,551	33,520,624	15.9%
Total Appropriations	<u>145,317,741</u>	<u>117,789,568</u>	<u>117,284,143</u>	<u>118,913,512</u>	<u>1.0%</u>
Summary					
Operating	70,926,379	75,906,719	73,599,482	74,795,984	(1.5%)
Non Operating	26,844,969	23,208,364	25,026,420	26,776,250	15.4%
Debt Service	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
Capital Additions	1,825,028	1,401,175	1,384,931	1,416,773	1.1%
Capital Improvement Plan	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
Total Appropriations	<u>145,317,741</u>	<u>117,789,568</u>	<u>117,284,143</u>	<u>118,913,512</u>	<u>1.0%</u>
Enterprise Fund Type					
Personnel Services	34,720,616	35,960,635	35,208,373	37,210,669	3.5%
Power Supply	67,413,243	81,917,000	77,764,000	80,057,100	(2.3%)
Supplies and Materials	10,204,773	11,009,479	10,574,253	11,229,947	2.0%
Travel and Training	208,469	316,037	268,811	323,949	2.5%
Intragovernmental Charges	7,927,982	8,339,344	8,339,394	8,875,991	6.4%
Utilities, Services & Misc.	40,684,586	110,257,116	108,244,952	58,283,737	(47.1%)
Capital	12,103,820	35,392,947	35,237,400	5,363,011	(84.8%)
Other	25,811,963	29,048,045	29,241,605	31,525,188	8.5%
Total Appropriations	<u>199,075,452</u>	<u>312,240,603</u>	<u>304,878,788</u>	<u>232,869,592</u>	<u>(25.4%)</u>
Summary					
Operating	133,471,411	153,765,449	146,140,055	156,459,158	1.8%
Non Operating	29,877,594	32,327,960	32,154,250	34,576,052	7.0%
Debt Service	7,842,437	9,607,285	10,200,121	10,219,936	6.4%
Capital Additions	3,781,888	3,130,170	2,974,623	1,424,111	(54.5%)
Capital Improvement Plan	24,102,122	113,409,739	113,409,739	30,190,335	(73.4%)
Total Appropriations	<u>199,075,452</u>	<u>312,240,603</u>	<u>304,878,788</u>	<u>232,869,592</u>	<u>(25.4%)</u>
Internal Service Fund Type					
Personnel Services	6,173,374	6,783,484	6,448,893	7,047,244	3.9%
Supplies and Materials	5,459,239	6,148,802	5,629,049	5,789,761	(5.8%)
Travel and Training	56,125	170,926	133,715	137,165	(19.8%)
Intragovernmental Charges	1,273,456	1,414,314	1,401,669	1,399,781	(1.0%)
Utilities, Services & Misc.	18,305,400	18,974,153	18,435,025	18,159,885	(4.3%)
Capital	430,464	217,738	217,738	284,377	30.6%
Other	516,611	940,490	911,391	875,862	(6.9%)
Total Appropriations	<u>32,214,669</u>	<u>34,649,907</u>	<u>33,177,480</u>	<u>33,694,075</u>	<u>(2.8%)</u>
Summary					
Operating	31,185,839	33,491,679	32,048,351	32,533,836	(2.9%)
Non Operating	531,471	939,825	910,726	875,862	(6.8%)
Debt Service	1,862	665	665	0	(100.0%)
Capital Additions	430,464	217,738	217,738	284,377	30.6%
Capital Improvement Plan	65,033	0	0	0	0.0%
Total Appropriations	<u>32,214,669</u>	<u>34,649,907</u>	<u>33,177,480</u>	<u>33,694,075</u>	<u>(2.8%)</u>
Total All Funds	<u>\$ 376,607,862</u>	<u>\$ 464,680,078</u>	<u>\$ 455,340,411</u>	<u>\$ 385,477,179</u>	<u>(17.0%)</u>

Financial Summary - Expenditures By Department Funding Source

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
CITY GENERAL (GF)	\$ 5,656,064	\$ 5,357,855	\$ 5,233,955	\$ 5,339,879	(0.3%)
CITY COUNCIL (GF)	171,943	290,732	271,600	279,853	(3.7%)
CITY CLERK (GF)	328,389	333,246	313,500	347,921	4.4%
CITY MANAGER (GF)	980,011	1,061,104	1,025,709	1,060,332	(0.1%)
NEIGHBORHOOD SERVICES (GF)	202,351	808,541	774,081	919,027	13.7%
FINANCE					
General Fund Operations (GF)	3,274,902	3,522,464	3,435,222	3,420,077	(2.9%)
Utility Customer Services Fund (ISF)	1,987,355	2,273,716	2,125,740	2,056,965	(9.5%)
Self Insurance Reserve Fund (ISF)	3,847,864	4,397,340	4,285,432	4,393,032	(0.1%)
HUMAN RESOURCES (GF)	863,137	1,030,559	1,009,905	1,037,401	0.7%
LAW DEPARTMENT (GF)	947,471	1,328,067	1,194,932	1,294,432	(2.5%)
MUNICIPAL COURT (GF)	678,355	934,727	853,518	1,186,095	26.9%
POLICE DEPARTMENT (GF)	18,444,492	19,818,867	19,399,895	19,776,172	(0.2%)
FIRE DEPARTMENT (GF)	13,875,407	14,255,658	14,156,258	14,393,493	1.0%
JCIC - EMERGENCY MGMT (GF)	2,739,001	2,733,167	2,543,091	2,862,682	4.7%
PUBLIC HEALTH & HUMAN SERVICES (GF)	7,026,966	8,055,052	7,590,115	7,248,058	(10.0%)
PLANNING					
General Fund Operations (GF)	774,792	977,805	976,401	929,418	(4.9%)
CDBG Fund (SRF)	1,494,730	782,872	783,793	439,215	(43.9%)
ECONOMIC DEVELOPMENT (GF)	278,758	419,379	413,830	418,778	(0.1%)
CULTURAL AFFAIRS (GF)	353,763	391,669	376,704	378,251	(3.4%)
PARKS & RECREATION					
General Fund Operations (GF)	4,536,529	4,975,987	4,889,781	4,969,104	(0.1%)
Recreation Services Fund (EF)	6,947,042	7,610,264	7,457,788	7,407,778	(2.7%)
PUBLIC WORKS					
General Fund Operations (GF)	11,421,843	10,965,403	10,608,424	10,294,056	(6.1%)
Public Transportation Fund (EF)	5,448,067	6,013,556	6,022,911	9,855,797	63.9%
Regional Airport Fund (EF)	3,101,701	4,808,642	4,712,178	3,597,353	(25.2%)
Sanitary Sewer Utility Fund (EF)	20,524,714	77,361,512	77,584,103	24,391,348	(68.5%)
Parking Facilities Fund (EF)	4,054,238	2,550,573	2,628,646	2,716,001	6.5%
Solid Waste Utility Fund (EF)	16,450,738	17,735,220	17,163,035	18,871,423	6.4%
Storm Water Utility Fund (EF)	2,353,308	1,472,806	1,435,567	1,464,653	(0.6%)
Custodial & Building Maint. Fund (ISF)	1,150,861	1,439,585	1,264,090	1,663,472	15.6%
Fleet Operations Fund (ISF)	6,669,728	7,058,179	6,670,401	7,112,574	0.8%
WATER & ELECTRIC					
Railroad Utility Fund (EF)	1,627,284	1,185,384	1,160,917	1,273,836	7.5%
Water Utility Fund (EF)	21,352,148	31,259,797	29,806,103	28,436,561	(9.0%)
Electric Utility Fund (EF)	\$ 117,216,212	\$ 162,242,849	\$ 156,907,540	\$ 134,854,842	(16.9%)

Financial Summary - Expenditures By Department Funding Source (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
CONV. & TOURISM FUND (SRF)	1,785,898	1,758,254	1,656,285	1,764,125	0.3%
OFFICE OF SUSTAINABILITY (SRF)	0	297,368	280,646	717,398	141.2%
EMPLOYEE BENEFIT FD (ISF)	12,881,189	12,543,343	12,457,514	12,157,032	(3.1%)
INFORMATION TECH. FD (ISF)	4,022,612	5,128,575	4,617,368	4,617,146	(10.0%)
PUBLIC COMM. FUND (ISF)	1,655,060	1,809,169	1,756,935	1,693,854	(6.4%)
CONTRIBUTIONS FD (TF)	68,020	94,928	94,578	87,122	(8.2%)
CAPITAL 1/4 CNT SALES TX FD (SRF)	3,000,625	3,682,000	5,488,056	6,000,250	63.0%
PARKS SALES TAX FD (SRF)	4,590,551	4,915,974	4,915,974	3,496,404	(28.9%)
TRANSP. SALES TAX FD (SRF)	9,419,368	9,465,971	9,465,971	9,864,375	4.2%
PUBLIC IMPROV. FD (SRF)	2,414,085	745,184	745,184	1,551,664	108.2%
SPECIAL ROAD DIST. TX FD (SRF)	4,268,925	1,513,425	1,513,425	2,913,425	92.5%
CAPITAL PROJECTS FUND (CIP)	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
DEBT SERVICE FUNDS (DSF)	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
TOTAL	\$ <u>376,607,862</u>	\$ <u>464,680,078</u>	\$ <u>455,340,411</u>	\$ <u>385,477,179</u>	<u>(17.0%)</u>
TOTAL BY FUNDING SOURCE & FUND TYPE:					
General Fund (GF)	\$ 72,554,174	\$ 77,260,282	\$ 75,066,921	\$ 76,155,029	(1.4%)
Special Revenue Funds (SRF)	26,974,182	23,161,048	24,849,334	26,746,856	15.5%
Debt Service Fund (DSF)	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
Trust Funds (TF)	68,020	94,928	94,578	87,122	(8.2%)
Capital Projects Fund (CIP)	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
TOTAL GOVERNMENTAL FUNDS	<u>145,317,741</u>	<u>117,789,568</u>	<u>117,284,143</u>	<u>118,913,512</u>	<u>1.0%</u>
TL ENTERPRISE FUNDS (EF)	199,075,452	312,240,603	304,878,788	232,869,592	(25.4%)
TL INTERNAL SERVICE FDS (ISF)	32,214,669	34,649,907	33,177,480	33,694,075	(2.8%)
TOTAL FOR ALL FUNDS	\$ <u>376,607,862</u>	\$ <u>464,680,078</u>	\$ <u>455,340,411</u>	\$ <u>385,477,179</u>	<u>(17.0%)</u>

(GF) - General Fund
 (ISF) - Internal Service Funds
 (SRF) - Special Revenue Funds
 (EF) - Enterprise Funds
 (TF) - Trust Funds
 (CIP) - Capital Improvement Plan
 (DSF) - Debt Service Funds

Financial Summary - Expenditures By Department and Category

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
CITY GENERAL (NON-DPTMTL):					
Operating Expenses	\$ 2,745,828	\$ 2,447,189	\$ 2,323,289	\$ 2,424,820	(0.9%)
Non-Operating Expenses	2,910,236	2,910,666	2,910,666	2,915,059	0.2%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	5,656,064	5,357,855	5,233,955	5,339,879	(0.3%)
CITY COUNCIL:					
Operating Expenses	171,943	290,732	271,600	279,853	(3.7%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	171,943	290,732	271,600	279,853	(3.7%)
CITY CLERK:					
Operating Expenses	328,389	333,246	313,500	347,921	4.4%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	328,389	333,246	313,500	347,921	4.4%
CITY MANAGER:					
Operating Expenses	980,011	1,061,104	1,025,709	1,060,332	(0.1%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	980,011	1,061,104	1,025,709	1,060,332	(0.1%)
NEIGHBORHOOD SERVICES:					
Operating Expenses	202,351	808,541	774,081	919,027	13.7%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	202,351	808,541	774,081	919,027	13.7%
FINANCE DEPARTMENT:					
General Fund Operations:					
Operating Expenses	3,274,902	3,512,464	3,425,222	3,420,077	(2.6%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	10,000	10,000	0	(100.0%)
Capital Projects	0	0	0	0	
Total Expenses	3,274,902	3,522,464	3,435,222	3,420,077	(2.9%)
Utility Customer Services Fund:					
Operating Expenses	1,881,321	2,167,428	2,019,452	1,950,677	(10.0%)
Non-Operating Expenses	106,034	106,288	106,288	106,288	0.0%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	\$ 1,987,355	\$ 2,273,716	\$ 2,125,740	\$ 2,056,965	(9.5%)

Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Self Insurance Reserve Fund:					
Operating Expenses	\$ 3,847,864	\$ 4,361,495	\$ 4,249,587	\$ 4,357,187	(0.1%)
Non-Operating Expenses	0	35,845	35,845	35,845	0.0%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	3,847,864	4,397,340	4,285,432	4,393,032	(0.1%)
HUMAN RESOURCES:					
Operating Expenses	863,137	1,030,559	1,009,905	1,037,401	0.7%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	863,137	1,030,559	1,009,905	1,037,401	0.7%
LAW DEPARTMENT:					
Operating Expenses	947,471	1,328,067	1,194,932	1,294,432	(2.5%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	947,471	1,328,067	1,194,932	1,294,432	(2.5%)
MUNICIPAL COURT:					
Operating Expenses	678,355	901,627	820,418	1,186,095	31.6%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	33,100	33,100	0	(100.0%)
Capital Projects	0	0	0	0	
Total Expenses	678,355	934,727	853,518	1,186,095	26.9%
POLICE DEPARTMENT:					
Operating Expenses	17,838,454	19,411,573	18,992,606	19,355,324	(0.3%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	606,038	407,294	407,289	420,848	3.3%
Capital Projects	0	0	0	0	
Total Expenses	18,444,492	19,818,867	19,399,895	19,776,172	(0.2%)
FIRE DEPARTMENT:					
Operating Expenses	13,834,938	14,255,658	14,156,258	14,393,493	1.0%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	40,469	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	13,875,407	14,255,658	14,156,258	14,393,493	1.0%
PSJC/EMERG. MGMT:					
Operating Expenses	2,715,780	2,733,167	2,543,091	2,862,682	4.7%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	23,221	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	\$ 2,739,001	\$ 2,733,167	\$ 2,543,091	\$ 2,862,682	4.7%

Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
PUBLIC HEALTH & HUMAN SERVICES DEPARTMENT:					
Operating Expenses	\$ 7,026,966	\$ 7,955,286	\$ 7,490,349	\$ 7,248,058	(8.9%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	99,766	99,766	0	(100.0%)
Capital Projects	0	0	0	0	
Total Expenses	7,026,966	8,055,052	7,590,115	7,248,058	(10.0%)
PLANNING DEPARTMENT:					
General Fund Operations:					
Operating Expenses	774,792	977,805	976,401	929,418	(4.9%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	774,792	977,805	976,401	929,418	(4.9%)
CDBG Fund:					
Operating Expenses	1,272,528	782,872	783,793	439,215	(43.9%)
Non-Operating Expenses	222,202	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	1,494,730	782,872	783,793	439,215	(43.9%)
ECONOMIC DEVELOPMENT:					
Operating Expenses	278,758	419,379	413,830	418,778	(0.1%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	278,758	419,379	413,830	418,778	(0.1%)
CULTURAL AFFAIRS:					
Operating Expenses	353,763	391,669	376,704	378,251	(3.4%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	353,763	391,669	376,704	378,251	(3.4%)
PARKS & RECREATION DEPT:					
General Fund Operations:					
Operating Expenses	4,381,860	4,752,872	4,667,781	4,763,604	0.2%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	154,669	223,115	222,000	205,500	(7.9%)
Capital Projects	0	0	0	0	
Total Expenses	\$ 4,536,529	\$ 4,975,987	\$ 4,889,781	\$ 4,969,104	(0.1%)

Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Recreation Services Fund:					
Operating Expenses	\$ 6,157,962	\$ 6,717,289	\$ 6,538,124	\$ 6,664,618	(0.8%)
Non-Operating Expenses	647,209	642,000	672,424	647,424	0.8%
Debt Service	18,539	13,207	13,207	7,625	(42.3%)
Capital Additions	85,464	37,767	34,032	88,111	133.3%
Capital Projects	37,868	200,001	200,001	0	(100.0%)
Total Expenses	6,947,042	7,610,264	7,457,788	7,407,778	(2.7%)
PUBLIC WORKS DEPARTMENT:					
General Fund Operations:					
Operating Expenses	10,421,212	10,337,503	9,995,648	9,826,656	(4.9%)
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	1,000,631	627,900	612,776	467,400	(25.6%)
Capital Projects	0	0	0	0	
Total Expenses	11,421,843	10,965,403	10,608,424	10,294,056	(6.1%)
Public Transportation Fund:					
Operating Expenses	4,805,399	4,896,572	4,878,927	5,174,912	5.7%
Non-Operating Expenses	598,142	596,243	623,243	600,000	0.6%
Debt Service	1,241	443	443	0	(100.0%)
Capital Additions	0	0	0	0	
Capital Projects	43,285	520,298	520,298	4,080,885	684.3%
Total Expenses	5,448,067	6,013,556	6,022,911	9,855,797	63.9%
Regional Airport Fund:					
Operating Expenses	1,675,338	2,015,541	1,845,512	1,963,209	(2.6%)
Non-Operating Expenses	557,328	612,850	699,969	607,744	(0.8%)
Debt Service	0	0	0	0	
Capital Additions	13,382	69,054	55,500	72,500	5.0%
Capital Projects	855,653	2,111,197	2,111,197	953,900	(54.8%)
Total Expenses	3,101,701	4,808,642	4,712,178	3,597,353	(25.2%)
Sanitary Sewer Utility Fund:					
Operating Expenses	7,637,179	8,617,488	8,524,790	9,347,465	8.5%
Non-Operating Expenses	3,108,258	3,251,888	3,326,484	3,321,131	2.1%
Debt Service	1,247,763	1,653,265	1,903,052	2,602,402	57.4%
Capital Additions	533,109	413,500	404,406	395,000	(4.5%)
Capital Projects	7,998,405	63,425,371	63,425,371	8,725,350	(86.2%)
Total Expenses	20,524,714	77,361,512	77,584,103	24,391,348	(68.5%)
Parking Facilities Fund:					
Operating Expenses	731,207	872,712	744,857	1,041,505	19.3%
Non-Operating Expenses	323,778	323,062	359,504	658,665	103.9%
Debt Service	277,836	766,950	942,836	907,831	18.4%
Capital Additions	62,115	121,649	115,249	108,000	(11.2%)
Capital Projects	2,659,302	466,200	466,200	0	(100.0%)
Total Expenses	4,054,238	2,550,573	2,628,646	2,716,001	6.5%
Solid Waste Utility Fund:					
Operating Expenses	11,559,295	12,765,456	12,057,229	13,091,542	2.6%
Non-Operating Expenses	1,846,935	1,629,164	1,767,732	1,634,673	0.3%
Debt Service	320,839	305,700	305,700	315,208	3.1%
Capital Additions	2,272,941	1,451,900	1,449,374	0	(100.0%)
Capital Projects	450,728	1,583,000	1,583,000	3,830,000	141.9%
Total Expenses	\$ 16,450,738	\$ 17,735,220	\$ 17,163,035	\$ 18,871,423	6.4%

Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Storm Water Utility Fund:					
Operating Expenses	\$ 1,223,135	\$ 972,153	\$ 879,176	\$ 922,862	(5.1%)
Non-Operating Expenses	426,176	486,053	541,791	541,791	11.5%
Debt Service	0	0	0	0	
Capital Additions	0	14,600	14,600	0	(100.0%)
Capital Projects	703,997	0	0	0	
Total Expenses	2,353,308	1,472,806	1,435,567	1,464,653	(0.6%)
Custodial & Bldg. Maint. Fund:					
Operating Expenses	1,088,470	1,357,175	1,181,154	1,540,536	13.5%
Non-Operating Expenses	12,656	82,410	82,936	82,936	0.6%
Debt Service	0	0	0	0	
Capital Additions	49,735	0	0	40,000	
Capital Projects	0	0	0	0	
Total Expenses	1,150,861	1,439,585	1,264,090	1,663,472	15.6%
Fleet Operations Fund:					
Operating Expenses	6,459,171	6,985,208	6,594,321	7,062,223	1.1%
Non-Operating Expenses	60,246	72,306	75,415	40,551	(43.9%)
Debt Service	1,862	665	665	0	(100.0%)
Capital Additions	83,416	0	0	9,800	
Capital Projects	65,033	0	0	0	
Total Expenses	6,669,728	7,058,179	6,670,401	7,112,574	0.8%
WATER & ELECTRIC DEPT:					
Railroad Fund:					
Operating Expenses	587,870	621,384	593,631	621,116	(0.0%)
Non-Operating Expenses	318,463	330,000	332,403	330,000	0.0%
Debt Service	35,328	34,000	34,883	32,720	(3.8%)
Capital Additions	0	0	0	0	
Capital Projects	685,623	200,000	200,000	290,000	45.0%
Total Expenses	1,627,284	1,185,384	1,160,917	1,273,836	7.5%
Water Utility Fund:					
Operating Expenses	11,480,907	11,088,801	10,284,006	12,000,694	8.2%
Non-Operating Expenses	5,056,238	5,513,700	5,311,700	5,676,765	3.0%
Debt Service	1,900,879	2,866,720	2,428,000	2,374,902	(17.2%)
Capital Additions	225,774	255,700	247,521	224,000	(12.4%)
Capital Projects	2,688,350	11,534,876	11,534,876	8,160,200	(29.3%)
Total Expenses	21,352,148	31,259,797	29,806,103	28,436,561	(9.0%)
Electric Utility Fund:					
Operating Expenses	87,613,119	105,198,053	99,793,803	105,631,235	0.4%
Non-Operating Expenses	16,995,067	18,943,000	18,519,000	20,557,859	8.5%
Debt Service	4,040,012	3,967,000	4,572,000	3,979,248	0.3%
Capital Additions	589,103	766,000	653,941	536,500	(30.0%)
Capital Projects	7,978,911	33,368,796	33,368,796	4,150,000	(87.6%)
Total Expenses	117,216,212	162,242,849	156,907,540	134,854,842	(16.9%)
CONVENTION & TOURISM FUND					
Operating Expenses	\$ 1,722,802	\$ 1,758,254	\$ 1,644,285	\$ 1,764,125	0.3%
Non-Operating Expenses	63,096	0	12,000	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	1,785,898	1,758,254	1,656,285	1,764,125	0.3%

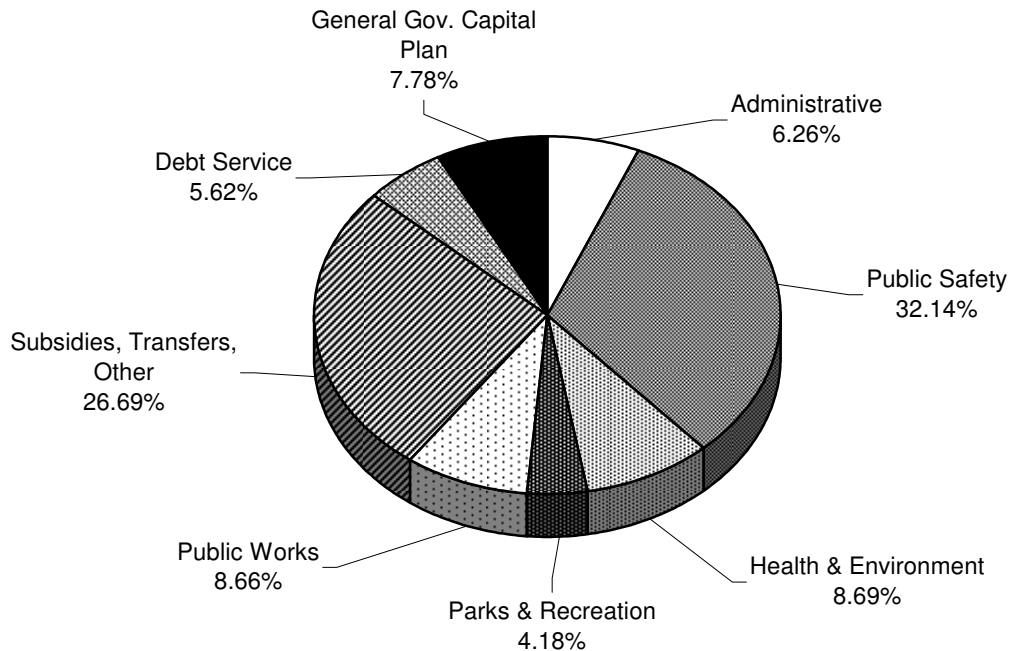
Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
OFFICE OF SUSTAINABILITY:					
Operating Expenses	\$ 0	\$ 297,368	\$ 280,646	\$ 394,373	32.6%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	323,025	
Capital Projects	0	0	0	0	
Total Expenses	0	297,368	280,646	717,398	141.2%
EMPLOYEE BENEFIT FUND:					
Operating Expenses	12,859,273	12,521,475	12,435,646	12,135,164	(3.1%)
Non-Operating Expenses	21,916	21,868	21,868	21,868	0.0%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	12,881,189	12,543,343	12,457,514	12,157,032	(3.1%)
INFORMATION TECHNOLOGIES FUND:					
Operating Expenses	3,477,436	4,478,591	3,998,490	3,960,229	(11.6%)
Non-Operating Expenses	274,092	453,446	422,340	422,340	(6.9%)
Debt Service	0	0	0	0	
Capital Additions	271,084	196,538	196,538	234,577	19.4%
Capital Projects	0	0	0	0	
Total Expenses	4,022,612	5,128,575	4,617,368	4,617,146	(10.0%)
PUBLIC COMM. FUND:					
Operating Expenses	1,572,304	1,620,307	1,569,701	1,527,820	(5.7%)
Non-Operating Expenses	56,527	167,662	166,034	166,034	(1.0%)
Debt Service	0	0	0	0	
Capital Additions	26,229	21,200	21,200	0	(100.0%)
Capital Projects	0	0	0	0	
Total Expenses	1,655,060	1,809,169	1,756,935	1,693,854	(6.4%)
CONTRIBUTIONS FUND:					
Operating Expenses	4,365	12,138	11,788	12,122	(0.1%)
Non-Operating Expenses	63,655	82,790	82,790	75,000	(9.4%)
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	68,020	94,928	94,578	87,122	(8.2%)
99 1/4 CENT SALES TAX FUND:					
Operating Expenses	0	0	0	0	
Non-Operating Expenses	3,000,625	3,682,000	5,488,056	6,000,250	63.0%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	3,000,625	3,682,000	5,488,056	6,000,250	63.0%
PARKS SALES TAX FUND:					
Operating Expenses	989	962	962	805	(16.3%)
Non-Operating Expenses	4,589,562	4,915,012	4,915,012	3,495,599	(28.9%)
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	\$ 4,590,551	\$ 4,915,974	\$ 4,915,974	\$ 3,496,404	(28.9%)

Financial Summary - Expenditures By Department and Category (Continued)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
TRANSPN. SALES TAX FUND:					
Operating Expenses	\$ 0	\$ 0	\$ 0	0	
Non-Operating Expenses	9,419,368	9,465,971	9,465,971	9,864,375	4.2%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	9,419,368	9,465,971	9,465,971	9,864,375	4.2%
PUBLIC IMPROVEMENT FUND:					
Operating Expenses	106,785	106,684	106,684	39,122	(63.3%)
Non-Operating Expenses	2,307,300	638,500	638,500	1,512,542	136.9%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	2,414,085	745,184	745,184	1,551,664	108.2%
SPECIAL ROAD DIST. TAX FUND:					
Operating Expenses	0	0	0	0	
Non-Operating Expenses	4,268,925	1,513,425	1,513,425	2,913,425	92.5%
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	4,268,925	1,513,425	1,513,425	2,913,425	92.5%
CAPITAL PROJECTS (CIP):					
Operating Expenses	0	0	0	0	
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	0	0	0	0	
Capital Projects	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
Total Expenses	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
DEBT SERVICE FUND:					
Operating Expenses	0	0	0	0	
Non-Operating Expenses	0	0	0	0	
Debt Service	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
Capital Additions	0	0	0	0	
Capital Projects	0	0	0	0	
Total Expenses	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
TOTAL FOR ALL FUNDS:					
OPERATING EXPENSES	235,583,629	263,163,847	251,787,888	263,788,978	0.2%
NON-OPERATING EXPENSES	57,254,034	56,476,149	58,091,396	62,228,164	10.2%
DEBT SERVICE	13,292,866	15,270,081	15,862,917	16,898,441	10.7%
CAPITAL ADDITIONS	6,037,380	4,749,083	4,577,292	3,125,261	(34.2%)
CAPITAL PROJECTS	64,439,953	125,020,918	125,020,918	39,436,335	(68.5%)
TOTAL EXPENSES	\$ 376,607,862	\$ 464,680,078	\$ 455,340,411	\$ 385,477,179	(17.0%)

General Government Expenditures By Function FY 2011

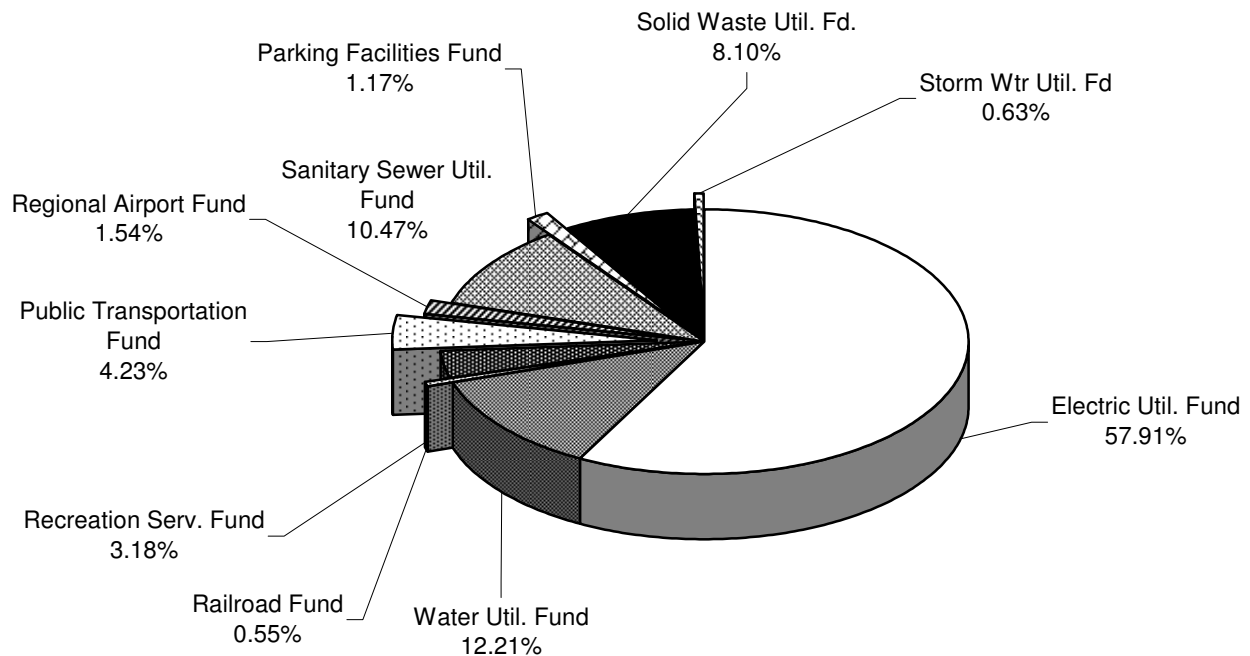


General Government Expenditures By Function

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Administrative	\$ 6,565,853	\$ 7,566,172	\$ 7,250,868	\$ 7,440,016	(1.7%)
Public Safety	35,737,255	37,742,419	36,952,762	38,218,442	1.3%
Health & Environment	10,131,360	11,435,318	10,914,924	10,332,747	(9.6%)
Parks & Recreation	4,536,529	4,975,987	4,889,781	4,969,104	(0.1%)
Public Works	11,421,843	10,965,403	10,608,424	10,294,056	(6.1%)
Subsidies/Transfers & Other	31,203,536	27,830,959	29,394,074	31,734,642	14.0%
Debt Service	5,448,567	5,662,131	5,662,131	6,678,505	18.0%
General Gov. Capital Plan	40,272,798	11,611,179	11,611,179	9,246,000	(20.4%)
Total Appropriations	\$ 145,317,741	\$ 117,789,568	\$ 117,284,143	\$ 118,913,512	1.0%

- ✦ **Health & Environment** Decrease due to several grants ending in 2010.
- ✦ **Public Works** Decrease due to the ending of Federal Non Motorized Grant.
- ✦ **Debt Services:** Increases Includes payments on the revenue and special obligation bonds to fund capital improvements for the Downtown Government Center improvements and the Lemone property purchase.
- ✦ **Subsidies/Transfers & Other:** Increased transfers of Special Revenues for Capital Improvement Projects.
- ✦ **General Government Capital Plan:** Decrease due to reduced funding available for Street and parks projects.

Enterprise Fund Expenses By Fund FY 2011



Enterprise Fund Expenses By Fund

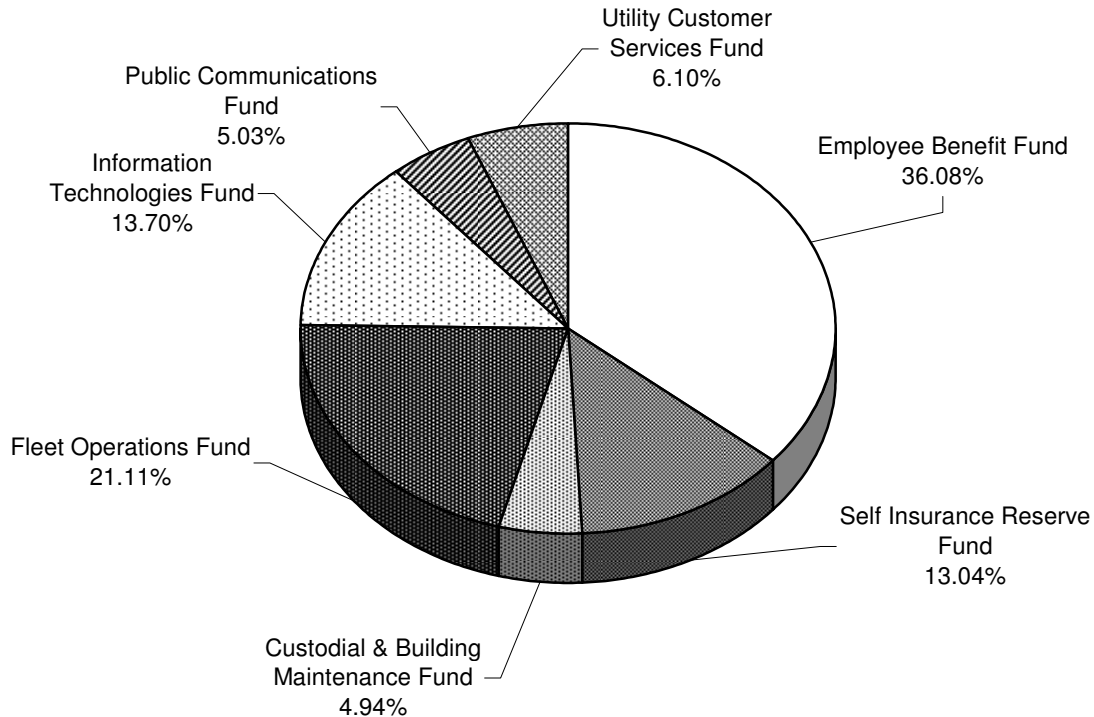
	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Electric Utility Fund	\$ 117,216,212	\$ 162,242,849	\$ 156,907,540	\$ 134,854,842	(16.9%)
Water Utility Fund	21,352,148	31,259,797	29,806,103	28,436,561	(9.0%)
Railroad Fund	1,627,284	1,185,384	1,160,917	1,273,836	7.5%
Recreation Services Fund	6,947,042	7,610,264	7,457,788	7,407,778	(2.7%)
Public Transportation Fund	5,448,067	6,013,556	6,022,911	9,855,797	63.9%
Regional Airport Fund	3,101,701	4,808,642	4,712,178	3,597,353	(25.2%)
Sanitary Sewer Utility Fund	20,524,714	77,361,512	77,584,103	24,391,348	(68.5%)
Parking Facilities Fund	4,054,238	2,550,573	2,628,646	2,716,001	6.5%
Solid Waste Utility Fund	16,450,738	17,735,220	17,163,035	18,871,423	6.4%
Storm Water Utility Fund	2,353,308	1,472,806	1,435,567	1,464,653	(0.6%)
Total	\$ 199,075,452	\$ 312,240,603	\$ 304,878,788	\$ 232,869,592	(25.4%)

✦ **Electric Utility, Water Utility, Recreation Services, Regional Airport and Sanitary Sewer Funds:** Decreases are due to a decrease in capital project funding.

✦ **Public Transportation and Solid Waste:** Increase due to capital projects for new buses and additional landfill cell.

✦ **Parking Facilities Fund:** Increase in operations due to new 5th & Walnut Garage opening in 2011.

Internal Service Fund Expenses By Fund FY 2011



Internal Service Fund Expenses By Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011	% Change From Budget FY 2010
Employee Benefit Fund	\$ 12,881,189	\$ 12,543,343	\$ 12,457,514	\$ 12,157,032	(3.1%)
Self Insurance Reserve Fd	3,847,864	4,397,340	4,285,432	4,393,032	(0.1%)
Custodial & Bldg Maint. Fd	1,150,861	1,439,585	1,264,090	1,663,472	15.6%
Fleet Operations Fund	6,669,728	7,058,179	6,670,401	7,112,574	0.8%
Information Technologies Fund	4,022,612	5,128,575	4,617,368	4,617,146	(10.0%)
Public Communications Fd	1,655,060	1,809,169	1,756,935	1,693,854	(6.4%)
Utility Customer Serv. Fd	1,987,355	2,273,716	2,125,740	2,056,965	(9.5%)
Total	\$ 32,214,669	\$ 34,649,907	\$ 33,177,480	\$ 33,694,075	(2.8%)

✦ **Employee Benefit Fund:** decrease due to staff's efforts to stabilize expenses over the past few years.

✦ **Custodial & Bldg Maint. Fund:** Reflects additional staff and supplies necessary to maintain increased space for new Government Center

✦ **Fleet Operations Fund:** increased staff to more cost effectively service vehicles in house.

✦ **Public Communications Fund:** decrease reflects reduction in capital equipment and reduction in operating costs.

✦ **Utility Customer Services Fund:** reflects decrease in postage due to electronic billing and efforts to reduce credit card fees.

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