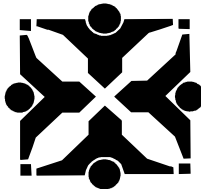


Summary, Trends and Fund Statements



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.

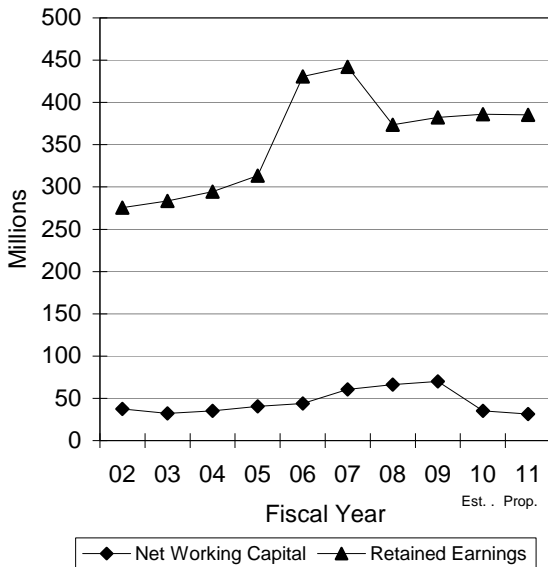
Debt Service Funds – Funds may accumulate or be utilized in any given budget year to meet the requirements for debt service reserves as outlined in various bond ordinances.

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
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	\$77,275,976	\$72,554,174	\$22,066,660	30.41%
2010 estimated	\$76,732,601	\$75,066,921	\$20,104,366	26.78%
2011 proposed	\$76,154,929	\$76,155,029	\$17,149,096	23%

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

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



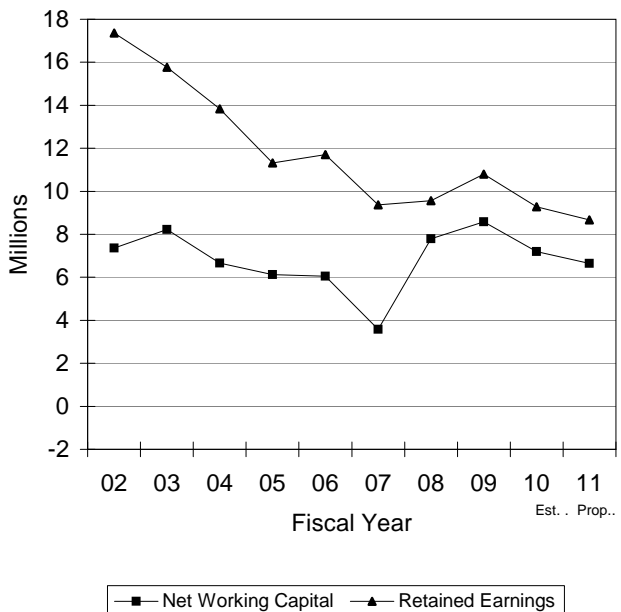
Enterprise Funds

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

	General Fund			Special Revenue Funds		
	Actual FY 2009	Estimated FY 2010	Proposed FY 2011	Actual FY 2009	Estimated FY 2010	Proposed FY 2011
Financial Sources						
Property Taxes	\$ 6,812,948	\$ 6,856,685	\$ 6,990,200	\$ 0	\$ 0	\$ 0
Sales Taxes	18,427,197	18,500,000	18,685,000	19,187,857	19,250,000	18,631,900
Gross Receipts Taxes	7,737,824	7,906,250	7,906,250	1,658,366	1,620,000	1,620,000
Other Local Taxes	3,803,358	3,815,000	3,815,000	0	0	0
PILOT	11,481,441	12,300,600	12,783,000	0	0	0
Gen. & Admin. Charges	4,025,046	4,200,366	4,139,602	0	0	0
Grants	5,761,569	5,452,655	4,407,382	1,649,274	1,713,636	2,146,661
Interest	1,139,560	875,000	875,000	331,830	257,246	257,246
Other Local Revenues	5,657,355	5,613,382	5,951,404	462,158	618,436	730,000
Internal Service Fund Fees	0	0	0	0	0	0
Enterprise Fund Fees	0	0	0	0	0	0
	<u>\$ 64,846,298</u>	<u>\$ 65,519,938</u>	<u>\$ 65,552,838</u>	<u>\$ 23,289,485</u>	<u>\$ 23,459,318</u>	<u>\$ 23,385,807</u>
Other Funding Sources/Transfers	7,460,498	7,584,689	7,646,921	80,000	65,000	100,000
Total Financial Sources: Less Appropriated Fund Balance	<u>\$ 72,306,796</u>	<u>\$ 73,104,627</u>	<u>\$ 73,199,759</u>	<u>\$ 23,369,485</u>	<u>\$ 23,524,318</u>	<u>\$ 23,485,807</u>
Expenditures						
Operating Expenses	67,818,910	70,771,324	72,146,222	3,107,469	2,828,158	2,649,762
Non-Operating Expenses	2,910,236	2,910,666	2,915,059	23,934,733	22,115,754	23,861,191
Debt Service	0	0	0	0	0	0
Capital Additions	1,825,028	1,384,931	1,093,748	0	0	323,025
Capital Projects	0	0	0	0	0	0
Total Estimated Expenditures Uses	<u>\$ 72,554,174</u>	<u>\$ 75,066,921</u>	<u>\$ 76,155,029</u>	<u>\$ 27,042,202</u>	<u>\$ 24,943,912</u>	<u>\$ 26,833,978</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>(247,378)</u>	<u>(1,962,294)</u>	<u>(2,955,270)</u>	<u>(3,672,717)</u>	<u>(1,419,594)</u>	<u>(3,348,171)</u>

General Government Funds

Financial Summary of Estimated Sources and Uses

Debt Service Funds			Capital Projects			Total Governmental Funds		
Actual	Estimated	Proposed	Actual	Estimated	Proposed	Actual	Estimated	Proposed
FY 2009	FY 2010	FY 2011	FY 2009	FY 2010	FY 2011	FY 2009	FY 2010	FY 2011
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,812,948	\$ 6,856,685	\$ 6,990,200
0	0	0	0	0	0	37,615,054	37,750,000	37,316,900
0	0	0	0	0	0	9,396,190	9,526,250	9,526,250
0	0	0	0	0	0	3,803,358	3,815,000	3,815,000
0	0	0	0	0	0	11,481,441	12,300,600	12,783,000
0	0	0	0	0	0	4,025,046	4,200,366	4,139,602
0	0	0	7,807,624	0	40,000	15,218,467	7,166,291	6,594,043
276,482	244,656	244,656	3,513,037	2,136,034	2,200,000	5,260,909	3,512,936	3,576,902
0	0	0	804,780	800,000	208,000	6,924,293	7,031,818	6,889,404
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
\$ 276,482	\$ 244,656	\$ 244,656	\$ 12,125,441	\$ 2,936,034	\$ 2,448,000	\$ 100,537,706	\$ 92,159,946	\$ 91,631,301
5,447,943	5,971,788	6,710,987	8,618,863	5,317,727	6,406,000	21,607,304	18,939,204	20,863,908
<u>5,724,425</u>	<u>6,216,444</u>	<u>6,955,643</u>	<u>20,744,304</u>	<u>8,253,761</u>	<u>8,854,000</u>	<u>122,145,010</u>	<u>111,099,150</u>	<u>112,495,209</u>
0	0	0	0	0	0	70,926,379	73,599,482	74,795,984
0	0	0	0	0	0	26,844,969	25,026,420	26,776,250
5,448,567	5,662,131	6,678,505	0	0	0	5,448,567	5,662,131	6,678,505
0	0	0	0	0	0	1,825,028	1,384,931	1,416,773
0	0	0	40,272,798	11,611,179	9,246,000	40,272,798	11,611,179	9,246,000
\$ <u>5,448,567</u>	\$ <u>5,662,131</u>	\$ <u>6,678,505</u>	\$ <u>40,272,798</u>	\$ <u>11,611,179</u>	\$ <u>9,246,000</u>	\$ <u>145,317,741</u>	\$ <u>117,284,143</u>	\$ <u>118,913,512</u>
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>275,858</u>	<u>554,313</u>	<u>277,138</u>	<u>(19,528,494)</u>	<u>(3,357,418)</u>	<u>(392,000)</u>	<u>(23,172,731)</u>	<u>(6,184,993)</u>	<u>(6,418,303)</u>

Enterprise and Internal Service Funds

Financial Summary of Estimated Sources and Uses

Financial Sources	Enterprise Funds			Internal Service Funds		
	Actual FY 2009	Estimated FY 2010	Proposed FY 2011	Actual FY 2009	Estimated FY 2010	Proposed FY 2011
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Sales Taxes	0	0	0	0	0	0
Gross Receipts Taxes	0	0	0	733,726	656,250	606,024
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	2,026,465	1,749,183	1,371,506	0	0	0
Interest	6,728,908	5,574,069	4,781,964	405,642	295,318	281,490
Other Local Revenues	2,061,999	1,421,007	1,428,302	3,131,936	735,369	679,143
Internal Service Fund Fees	156,946	159,140	167,850	28,695,507	29,754,330	31,231,197
Enterprise Fund Fees	160,575,980	170,692,680	181,353,419	0	0	0
	\$ 171,550,298	\$ 179,596,079	\$ 189,103,041	\$ 32,966,811	\$ 31,441,267	\$ 32,797,854
Other Financing Sources/Transfers	8,091,025	12,764,049	11,625,925	0	0	0
Total Financial Sources: Less Appropriated Fund Balance	\$ 179,641,323	\$ 192,360,128	\$ 200,728,966	\$ 32,966,811	\$ 31,441,267	\$ 32,797,854
Expenditures						
Operating Expenses	\$ 133,471,411	\$ 146,140,055	\$ 156,459,158	\$ 31,185,839	\$ 32,048,351	\$ 32,533,836
Non-Operating Expenses	29,877,594	32,154,250	34,576,052	531,471	910,726	875,862
Debt Service	7,842,437	10,200,121	10,219,936	1,862	665	0
Capital Additions	3,781,888	2,974,623	1,424,111	430,464	217,738	284,377
Capital Projects	24,102,122	113,409,739	30,190,335	65,033	0	0
Total Estimated Expenditures Uses	\$ 199,075,452	\$ 304,878,788	\$ 232,869,592	\$ 32,214,669	\$ 33,177,480	\$ 33,694,075
Increase in Capital Assets	27,884,010	116,384,362	31,614,446	495,497	217,738	284,377
Planned Net Increase (Decrease) in Retained Earnings	8,449,881	3,865,702	(526,180)	1,247,639	(1,518,475)	(611,844)

Overall Summary Total - All Funds Combined

Financial Summary of Estimated Sources and Uses

	Overall Summary Total		
	Actual	Estimated	Proposed
	FY 2009	FY 2010	FY 2011
Financial Sources			
Property Taxes	\$ 6,812,948	\$ 6,856,685	\$ 6,990,200
Sales Taxes	37,615,054	37,750,000	37,316,900
Gross Receipts Taxes	10,129,916	10,182,500	10,132,274
Other Local Taxes	3,803,358	3,815,000	3,815,000
PILOT	11,481,441	12,300,600	12,783,000
Gen. & Admin. Charges	4,025,046	4,200,366	4,139,602
Grants	17,244,932	8,915,474	7,965,549
Interest	12,395,459	9,382,323	8,640,356
Other Local Revenues	12,118,228	9,188,194	8,996,849
Internal Service Fund Fees	28,852,453	29,913,470	31,399,047
Enterprise Fund Fees	160,575,980	170,692,680	181,353,419
	\$ <u>305,054,815</u>	\$ <u>303,197,292</u>	\$ <u>313,532,196</u>
Other Financing Sources/Transfers	29,698,329	31,703,253	32,489,833
Total Financial Sources: Less Appropriated Fund Balance	\$ <u><u>334,753,144</u></u>	\$ <u><u>334,900,545</u></u>	\$ <u><u>346,022,029</u></u>
Expenditures			
Operating Expenses	235,583,629	251,787,888	263,788,978
Non-Operating Expenses	57,254,034	58,091,396	62,228,164
Debt Service	13,292,866	15,862,917	16,898,441
Capital Additions	6,037,380	4,577,292	3,125,261
Capital Projects	64,439,953	125,020,918	39,436,335
Total Estimated Expenditures Uses	\$ <u><u>376,607,862</u></u>	\$ <u><u>455,340,411</u></u>	\$ <u><u>385,477,179</u></u>
Increase in Capital Assets	28,379,507	129,598,210	31,898,823
Planned Net Increase/(Decrease) in Fund Balances/Retained Earnings	<u><u>(13,475,211)</u></u>	<u><u>9,158,344</u></u>	<u><u>(7,556,327)</u></u>

Summary - FY 2011 Operating Statements For All Funds

	Estimated Beginning Balance	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Balance
Governmental Funds:					
General Fund **	\$20,104,366	\$73,199,759	\$76,155,029	(\$2,955,270) ^	\$17,149,096
Capital Quarter Cent Sales Tax	\$3,636,530	\$4,775,602	\$6,000,250	(\$1,224,648) ^	\$2,411,882
Parks Sales Tax Fund	\$350,234	\$3,851,000	\$3,496,404	\$354,596	\$704,830
Transportation Sales Tax Fund	\$1,491,152	\$9,334,214	\$9,864,375	(\$530,161) ^	\$960,991
Public Improvement Fund	\$1,773,657	\$1,559,328	\$1,551,664	\$7,664	\$1,781,321
Special Road District Tax Fund	\$1,960,201	\$1,418,476	\$2,913,425	(\$1,494,949) ^	\$465,252
Convention & Tourism Fund	\$1,040,839	\$1,718,787	\$1,764,125	(\$45,338) ^	\$995,501
Office of Sustainability	\$0	\$796,310	\$717,398	\$78,912	\$78,912
Debt Service Funds (Combined)	\$6,333,308	\$6,955,643	\$6,678,505	\$277,138	\$6,610,446
Capital Projects Fund	\$57,411,864	\$8,854,000	\$9,246,000	(\$392,000) ^	\$57,019,864
Contributions Fund	\$835,303	\$32,090	\$87,122	(\$55,032) ^	\$780,271
Total Govt. Funds****	\$94,937,454	\$112,495,209	\$118,474,297	(\$5,979,088)	\$88,958,366
Enterprise Funds:					
Railroad Fund	\$5,974,021	\$993,176	\$983,836	\$9,340	\$5,983,361
Water & Electric Funds (Combined) ***	\$170,494,670	\$145,530,202	\$150,220,703	(\$4,690,501) ~	\$165,804,169
Recreation Services Fund	\$16,260,227	\$6,815,181	\$7,319,667	(\$504,486) ~	\$15,755,741
Public Transportation Fund	\$8,364,133	\$8,593,898	\$5,774,912	\$2,818,986	\$11,183,119
Airport Fund	\$18,005,094	\$2,666,589	\$2,570,953	\$95,636	\$18,100,730
Sanitary Sewer Utility Fund	\$131,549,798	\$16,557,555	\$15,270,998	\$1,286,557	\$132,836,355
Parking Utility Fund	\$13,253,289	\$2,561,677	\$2,608,001	(\$46,324) ~	\$13,206,965
Solid Waste Utility Fund	\$12,301,472	\$15,736,638	\$15,041,423	\$695,215	\$12,996,687
Storm Water Utility Fund	\$9,824,110	\$1,274,050	\$1,464,653	(\$190,603) ~	\$9,633,507
Total Enterprise Funds	\$386,026,814	\$200,728,966	\$201,255,146	(\$526,180)	\$385,500,634
Internal Service Funds:					
Employee Benefit Fund	\$998,079	\$12,048,485	\$12,157,032	(\$108,547) +	\$889,532
Self Insurance Reserve Fund	\$1,620,991	\$4,070,362	\$4,393,032	(\$322,670) +	\$1,298,321
Custodial / Maintenance Fund	\$274,477	\$1,656,069	\$1,623,472	\$32,597	\$307,074
Fleet Operations Fund	\$1,304,670	\$7,187,562	\$7,102,774	\$84,788	\$1,389,458
Information Technologies Fund	\$1,514,376	\$4,271,747	\$4,382,569	(\$110,822) +	\$1,403,554
Public Communications Fund	\$1,882,693	\$1,598,167	\$1,693,854	(\$95,687) +	\$1,787,006
Utility Customer Services Fund	\$593,622	\$1,965,462	\$2,056,965	(\$91,503) +	\$502,119
Total Internal Service Funds	\$8,188,908	\$32,797,854	\$33,409,698	(\$611,844)	\$7,577,064
Total All Funds	\$489,153,176	\$346,022,029	\$353,139,141	(\$7,117,112)	\$482,036,064

^ 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 \$20,535,600 \$20,052,361 \$483,239
 Electric Utility Fund \$124,994,602 \$130,168,342 (\$5,173,740)

****Does not include CDBG Revenues or Expenses

Summary - FY 2011 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 **	(\$7,687,132)	\$4,731,862	\$0	(\$2,955,270)	(\$2,955,270)
Capital Quarter Cent Sales Tax	\$4,775,602	(\$6,000,250)	\$0	(\$1,224,648)	(\$1,224,648)
Parks Sales Tax Fund	\$3,850,195	(\$3,495,599)	\$0	\$354,596	\$354,596
Transportation Sales Tax Fund	\$9,334,214	(\$9,864,375)	\$0	(\$530,161)	(\$530,161)
Public Improvement Fund	\$1,520,206	(\$1,512,542)	\$0	\$7,664	\$7,664
Special Road District Tax Fund	\$1,418,476	(\$2,913,425)	\$0	(\$1,494,949)	(\$1,494,949)
Convention & Tourism Fund	(\$45,338)	\$0	\$0	(\$45,338)	(\$45,338)
Office of Sustainability	(\$21,088)	\$100,000	\$0	\$78,912	\$78,912
Debt Service Funds (Combined)	(\$6,433,849)	\$6,710,987	\$0	\$277,138	\$277,138
Capital Projects Fund	(\$6,732,131)	\$6,340,131	\$0	(\$392,000)	(\$392,000)
Contributions Fund	\$19,968	(\$75,000)	\$0	(\$55,032)	(\$55,032)
Total Govt. Funds****	(\$877)	(\$5,978,211)	\$0	(\$5,979,088)	(\$5,979,088)
Enterprise Funds:					
Railroad Fund	\$197,134	\$50,000	\$92,206	\$339,340	\$339,340
Water & Electric Funds (Combined) ***	\$24,416,273	(\$512,324)	(\$16,144,450)	\$7,759,499	\$7,759,499
Recreation Services Fund	(\$2,153,670)	\$2,213,015	\$56,593	\$115,938	\$115,938
Public Transportation Fund	(\$3,603,793)	\$1,628,625	\$1,320,269	(\$654,899)	\$3,418,986
Airport Fund	(\$1,436,618)	\$1,136,500	\$79,598	(\$220,520)	\$703,380
Sanitary Sewer Utility Fund	\$4,443,110	(\$116,555)	(\$1,582,422)	\$2,744,133	\$4,344,133
Parking Utility Fund	\$714,704	(\$37,162)	(\$119,938)	\$557,604	\$557,604
Solid Waste Utility Fund	\$2,187,833	(\$11,101)	\$132,755	\$2,309,487	\$2,309,487
Storm Water Utility Fund	\$297,138	(\$61,053)	\$54,050	\$290,135	\$290,135
Total Enterprise Funds	\$25,062,111	\$4,289,945	(\$16,111,339)	\$13,240,717	\$19,838,502
Internal Service Funds:					
Employee Benefit Fund	(\$183,195)	(\$21,868)	\$96,516	(\$108,547)	(\$108,547)
Self Insurance Reserve Fund	(\$286,825)	(\$35,845)	\$0	(\$322,670)	(\$322,670)
Custodial / Maintenance Fund	\$93,465	(\$69,646)	\$22,068	\$45,887	\$45,887
Fleet Operations Fund	\$69,387	(\$3,330)	\$55,952	\$122,009	\$122,009
Information Technologies Fund	\$243,604	(\$173,520)	\$67,914	\$137,998	\$137,998
Public Communications Fund	\$14,715	(\$119,562)	\$55,632	(\$49,215)	(\$49,215)
Utility Customer Services Fund	(\$354,923)	(\$106,288)	\$369,708	(\$91,503)	(\$91,503)
Total Internal Service Funds	(\$403,772)	(\$530,059)	\$667,790	(\$266,041)	(\$266,041)
Total All Funds	\$24,657,462	(\$2,218,325)	(\$15,443,549)	\$6,995,588	\$13,593,373

* 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	\$8,166,906	(\$92,465)	(\$4,891,202)	\$3,183,239	3,183,239
Electric Utility Fund	\$16,249,367	(\$419,859)	(\$11,253,248)	\$4,576,260	4,576,260

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions

General Fund Summary

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Taxes	\$ 36,781,327	\$ 37,287,475	\$ 37,077,935	\$ 37,396,450
Other Local Revenue	4,059,225	4,761,034	4,434,224	5,017,931
Intragovernmental Revenue	15,506,487	16,632,966	16,500,966	16,922,602
Grant Revenue	5,761,569	5,568,791	5,452,655	4,407,382
Interest and Investment Revenue	1,139,560	750,000	875,000	875,000
Miscellaneous Revenue	1,598,130	998,849	1,179,158	933,473
Total Revenues	64,846,298	65,999,115	65,519,938	65,552,838
EXPENDITURES:				
Personnel Services	47,438,856	50,611,637	49,343,423	50,318,206
Supplies & Materials	4,629,925	6,092,695	5,792,744	5,469,127
Travel & Training	309,802	482,100	452,062	478,798
Intragovernmental Charges	4,759,222	5,387,063	5,389,030	5,651,341
Utilities, Services & Other Misc.*	10,681,105	10,374,946	9,794,065	10,228,750
Capital Additions	1,825,028	1,401,175	1,384,931	1,093,748
Interest & Lease Payment	1,552	554	554	0
Total Expenditures	69,645,490	74,350,170	72,156,809	73,239,970
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,799,192)	(8,351,055)	(6,636,871)	(7,687,132)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	7,460,498	7,583,492	7,584,689	7,646,921
Operating Transfers To Other Funds	(2,908,684)	(2,910,112)	(2,910,112)	(2,915,059)
Total Otr. Financing Sources (Uses)	4,551,814	4,673,380	4,674,577	4,731,862
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(247,378)	(3,677,675)	(1,962,294)	(2,955,270) ^
Fund Balance - Beginning of Year	22,335,565	19,438,520	22,066,660	20,104,366
Adj. for Unrealized Gains & Reserves for Encumbrances	(21,527)			
FUND BALANCE, END OF YEAR	\$ 22,066,660	\$ 15,760,845	\$ 20,104,366	\$ 17,149,096

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

^ 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
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	22,335,565	32%
2009	72,554,174	22,066,660	30%
2010 Est.	75,066,921	20,104,366	27%
FY 2011 Proposed	\$ 76,155,029	\$ 17,149,096	23%

Capital Quarter Cent Sales Tax Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Sales Taxes	\$ 4,599,952	\$ 4,562,480	\$ 4,615,000	\$ 4,661,000
Investment Revenue	147,163	60,000	114,602	114,602
Total Revenues	4,747,115	4,622,480	4,729,602	4,775,602
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	4,747,115	4,622,480	4,729,602	4,775,602
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(3,000,625)	(3,682,000)	(5,488,056)	(6,000,250)
Total Otr. Financing Sources (Uses)	(3,000,625)	(3,682,000)	(5,488,056)	(6,000,250)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,746,490	940,480	(758,454)	(1,224,648) ^
Fund Balance, Beg. of Year	2,648,494	(57,938)	4,394,984	3,636,530
FUND BALANCE END OF YEAR	\$ 4,394,984	\$ 882,542	\$ 3,636,530	\$ 2,411,882
Percent Change in Fund Equity	65.94%		(17.26%)	(33.68%)

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

Parks Sales Tax Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Sales Taxes	\$ 4,599,880	\$ 4,562,480	4,615,000	\$ 3,851,000
Investment Revenue	1,096	1,000	0	0
Total Revenues	4,600,976	4,563,480	4,615,000	3,851,000
EXPENDITURES:				
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Travel & Training	0	0	0	0
Intragovernmental Charges	989	962	962	805
Utilities, Services & Misc.	0	0	0	0
Interest Expense	0	0	0	0
Total Expenditures	989	962	962	805
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,599,987	4,562,518	4,614,038	3,850,195
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	80,000	0	0	0
Operating Transfers To Other Funds	(4,589,562)	(4,915,012)	(4,915,012)	(3,495,599)
Total Otr. Financing Sources (Uses)	(4,509,562)	(4,915,012)	(4,915,012)	(3,495,599)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	90,425	(352,494)	(300,974)	354,596
Fund Balance, Beg. of Year	560,783	379,424	651,208	350,234
FUND BALANCE END OF YEAR	\$ 651,208	\$ 26,930	\$ 350,234	\$ 704,830
Percent Change in Fund Equity	16.12%		(46.22%)	101.25%

Transportation Sales Tax Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Sales Taxes	\$ 9,200,210	\$ 9,125,240	\$ 9,230,000	\$ 9,322,000
Grant Revenue	0	0	0	0
Investment Revenue	26,860	20,000	12,214	12,214
Total Revenues	9,227,070	9,145,240	9,242,214	9,334,214
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	9,227,070	9,145,240	9,242,214	9,334,214
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(9,419,368)	(9,465,971)	(9,465,971)	(9,864,375)
Total Otr. Financing Sources (Uses)	(9,419,368)	(9,465,971)	(9,465,971)	(9,864,375)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(192,298)	(320,731)	(223,757)	(530,161) ^
Fund Balance, Beg. of Year	1,907,207	1,161,362	1,714,909	1,491,152
FUND BALANCE END OF YEAR	\$ 1,714,909	\$ 840,631	\$ 1,491,152	\$ 960,991
Percent Change in Fund Equity	(10.08%)		(13.05%)	(35.55%)

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

Public Improvement Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Sales Tax	\$ 787,815	\$ 781,700	\$ 790,000	\$ 797,900
Development Fees	368,592	720,000	600,000	720,000
Investment Revenue	43,881	25,000	41,428	41,428
Total Revenues	1,200,288	1,526,700	1,431,428	1,559,328
EXPENDITURES:				
Personnel Services	0	0	0	0
Supplies & Materials	0	0	0	0
Travel & Training	0	0	0	0
Intragovernmental Charges	105,947	106,684	106,684	39,122
Utilities, Services & Misc.	838	0	0	0
Capital	0	0	0	0
Total Expenditures	106,785	106,684	106,684	39,122
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,093,503	1,420,016	1,324,744	1,520,206
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(2,307,300)	(638,500)	(638,500)	(1,512,542)
Total Otr. Financing Sources (Uses)	(2,307,300)	(638,500)	(638,500)	(1,512,542)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,213,797)	781,516	686,244	7,664
Fund Balance, Beg. of Year	2,301,210	1,023,360	1,087,413	1,773,657
FUND BALANCE END OF YEAR	\$ 1,087,413	\$ 1,804,876	\$ 1,773,657	\$ 1,781,321
Percent Change in Fund Equity	(52.75%)		63.11%	0.43%

Special Road District Tax Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
County Revenues	\$ 1,649,274	\$ 1,400,000	\$ 1,500,000	\$ 1,400,000
Investment Revenue	27,923	20,000	18,476	18,476
Total Revenues	1,677,197	1,420,000	1,518,476	1,418,476
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	1,677,197	1,420,000	1,518,476	1,418,476
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(4,268,925)	(1,513,425)	(1,513,425)	(2,913,425)
Total Otr. Financing Sources (Uses)	(4,268,925)	(1,513,425)	(1,513,425)	(2,913,425)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,591,728)	(93,425)	5,051	(1,494,949) ^
Fund Balance, Beg. of Year	4,546,878	1,712,953	1,955,150	1,960,201
FUND BALANCE END OF YEAR	\$ 1,955,150	\$ 1,619,528	\$ 1,960,201	\$ 465,252
Percent Change in Fund Equity	(57.00%)		0.26%	(76.27%)

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

Convention and Tourism Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Hotel/Motel Tax	\$ 1,658,366	\$ 1,620,000	\$ 1,620,000	\$ 1,620,000
Grant Revenues	0	0	0	52,361
Investment Revenue	42,336	20,000	36,426	36,426
Other Miscellaneous Revenues	19,936	14,500	12,120	10,000
Total Revenues	1,720,638	1,654,500	1,668,546	1,718,787
EXPENDITURES:				
Personnel Services	546,488	607,179	545,224	607,744
Supplies & Materials	31,924	42,265	42,359	37,850
Travel & Training	5,477	9,200	6,987	8,220
Intragovernmental Charges	89,651	104,081	104,081	106,752
Utilities, Services & Other Misc.	1,049,262	995,529	945,634	1,003,559
Capital Additions	0	0	0	0
Interest & Lease Payment	0	0	0	0
Total Expenditures	1,722,802	1,758,254	1,644,285	1,764,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,164)	(103,754)	24,261	(45,338)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(63,096)	0	(12,000)	0
Total Otr. Financing Sources (Uses)	(63,096)	0	(12,000)	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,260)	(103,754)	12,261	(45,338) ^
Fund Balance, Beg. of Year	1,093,838	868,907	1,028,578	1,040,839
FUND BALANCE, END OF YEAR*	\$ 1,028,578	\$ 765,153	\$ 1,040,839	\$ 995,501
Percent Change in Fund Equity	(5.97%)		1.19%	(4.36%)
* 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 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Grant Revenue	\$ 0	\$ 253,000	\$ 213,636	\$ 694,300
Investment Revenue	0 #	0 #	2,010 #	2,010 #
Total Revenues	0	253,000	215,646	696,310
EXPENDITURES:				
Personnel Services	0	52,544	47,312	87,373
Supplies & Materials	0	5,275	4,385	1,500
Travel & Training	0	2,600	2,000	2,600
Intragovernmental Charges	0	25,300	25,300	14,189
Utilities Services & Other Misc.	0	211,649	201,649	288,711
Capital Additions	0	0	0	323,025
Total Expenditures	0	297,368	280,646	717,398
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(44,368)	(65,000)	(21,088)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Fds.	0	65,000	65,000	100,000
Operating Transfers To Other Fds.	0	0	0	0
Total Otr. Financing Sources (Uses)	0	65,000	65,000	100,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	0	20,632	0	78,912
Fund Balance Beg. of Year	0	0	0	0
FUND BALANCE END OF YEAR	\$ 0	\$ 20,632	\$ 0	\$ 78,912

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

Debt Service Funds (combined)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Bond Proceeds	0	0	0	0
Investment Revenue	276,482	146,500	244,656	244,656
Total Revenues	276,482	146,500	244,656	244,656
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.	661	1,000	1,000	0
Capital	0	0	0	0
Other	5,447,906	5,661,131	5,661,131	6,678,505
Total Expenditures	5,448,567	5,662,131	5,662,131	6,678,505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,172,085)	(5,515,631)	(5,417,475)	(6,433,849)
OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Operating Transfer From Other Funds	5,447,943	5,971,588	5,971,788	6,710,987
Operating Transfer To Other Funds	0	0	0	0
Total Other Financing Sources (Uses):	5,447,943	5,971,588	5,971,788	6,710,987
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	275,858	455,957	554,313	277,138
Fund Balance as Restated	5,503,137	5,648,674	5,778,995	6,333,308
FUND BALANCE END OF PERIOD	\$ 5,778,995	\$ 6,104,631	\$ 6,333,308	\$ 6,610,446
Percent Change in Fund Equity	5.01%		9.59%	4.38%

Capital Projects Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Sales Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Grant Revenues	7,807,624	0	0	40,000
Investment Revenue	3,513,037	2,000,000	2,136,034	2,200,000
Miscellaneous Revenue	804,780	800,000	800,000	208,000
Total Revenues	12,125,441	2,800,000	2,936,034	2,448,000
EXPENDITURES:				
Personnel Services	500,992	518,168	518,168	435,185
Supplies & Materials	542,343	0	0	0
Travel & Training	791	0	0	0
Intragovernmental Charges	250	0	0	0
Utilities, Services & Misc.	36,937,594	11,031,011	11,031,011	8,744,946
Capital	2,201,953	0	0	0
Other	0	0	0	0
Total Expenditures	40,183,923	11,549,179	11,549,179	9,180,131
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,058,482)	(8,749,179)	(8,613,145)	(6,732,131)
OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	0	0	0	0
Operating Transfers From Other Fds.	8,618,863	5,317,727	5,317,727	6,406,000
Operating Transfers To Other Funds	(88,875)	(62,000)	(62,000)	(65,869)
Total Otr. Financing Sources/ (Uses)	8,529,988	5,255,727	5,255,727	6,340,131
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,528,494)	(3,493,452)	(3,357,418)	(392,000) ^
Fund Balance, Beg. of Year	80,297,776	83,097,151	60,769,282	57,411,864
FUND BALANCE END OF YEAR	\$ 60,769,282	\$ 79,603,699	\$ 57,411,864	\$ 57,019,864
Percent Change in Fund Equity	(24.32%)		(5.52%)	(0.68%)

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

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Contributions Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
REVENUES:				
Grant Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Investment Revenue	42,571	30,000	32,090	32,090
Other Miscellaneous Revenues	73,630	6,316	6,316	0
Total Revenues	116,201	36,316	38,406	32,090
EXPENDITURES:				
Personnel Services	0	0	0	0
Supplies & Materials	1,594	6,100	6,150	6,100
Travel & Training	0	0	0	0
Intragovernmental Charges	555	538	538	522
Utilities, Services & Other Misc.	2,216	5,500	5,100	5,500
Capital Additions	0	0	0	0
Total Expenditures	4,365	12,138	11,788	12,122
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	111,836	24,178	26,618	19,968
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Fds.	0	0	0	0
Operating Transfers To Other Funds	(63,655)	(82,790)	(82,790)	(75,000)
Total Otr. Financing Sources (Uses)	(63,655)	(82,790)	(82,790)	(75,000)
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	48,181	(58,612)	(56,172)	(55,032) ^
Fund Balance, Beg. of Year As Restated	843,294	898,106	891,475	835,303
FUND BALANCE, END OF YEAR	\$ 891,475	\$ 839,494	\$ 835,303	\$ 780,271
Percent Change in Fund Equity	5.71%		(6.30%)	(6.59%)

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

Railroad Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Switching Fees	\$ 458,206	\$ 665,000	\$ 530,735	\$ 547,500
User Charges	204,543	270,750	247,000	270,750
Total Operating Revenues	662,749	935,750	777,735	818,250
OPERATING EXPENSES:				
Personnel Services	236,095	265,867	252,406	266,854
Supplies & Materials	101,555	97,065	93,460	106,555
Travel & Training	3,986	6,660	6,545	6,660
Intragovernmental Charges	72,155	77,080	77,080	73,781
Utilities, Services & Other Misc.	174,079	174,712	164,140	167,266
Total Operating Expenses	587,870	621,384	593,631	621,116
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	74,879	314,366	184,104	197,134
Depreciation	(318,463)	(330,000)	(330,000)	(330,000)
OPERATING INCOME	(243,584)	(15,634)	(145,896)	(132,866)
NON-OPERATING REVENUES:				
Investment Revenue	22,017	14,000	4,926	4,926
Misc. Non-Operating Revenue	4,545	0	5,135	120,000
Total Non-Operating Revenues	26,562	14,000	10,061	124,926
NON-OPERATING EXPENSES:				
Interest Expense	35,328	34,000	34,883	32,720
Loss on Disposal of Fixed Assets	0	0	2,403	0
Total Non-Operating Expenses	35,328	34,000	37,286	32,720
OPERATING TRANSFERS				
Operating Transfers From Other Funds	50,000	50,000	50,000	50,000
Operating Transfers To Other Funds	0	0	0	0
	50,000	50,000	50,000	50,000
Capital Contribution	258,450	0	642,451	0
NET INCOME (LOSS)	56,100	14,366	519,330	9,340
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	56,100	14,366	519,330	9,340
Fund Equity, Beg. of Year	5,398,591	5,428,680	5,454,691	5,974,021
FUND EQUITY END OF YEAR	\$ 5,454,691	\$ 5,443,046	\$ 5,974,021	\$ 5,983,361
Percent Change in Fund Equity	1.04%		9.52%	0.16%

Railroad Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 56,100	\$ 14,366	\$ 519,330	\$ 9,340
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	318,463	330,000	330,000	330,000
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>374,563</u>	<u>344,366</u>	<u>849,330</u>	<u>339,340</u>
OTHER SOURCES:				
Federal Revenue	0	0	0	0
Loan from Electric Utility	130,000	0	0	0
Total Other Sources	<u>130,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	685,623	200,000	200,000	290,000
Increase (Dec) in Restricted Assets	(125,402)	0	0	0
Reductions in Loans Payable	60,951	54,700	56,500	58,664
Total Uses	<u>621,172</u>	<u>254,700</u>	<u>256,500</u>	<u>348,664</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(116,609)</u>	<u>89,666</u>	<u>592,830</u>	<u>(9,324)</u>
Working Capital Beginning of Year	305,305	(24,085)	188,696	781,526
WORKING CAPITAL END OF YEAR	<u>\$ 188,696</u>	<u>\$ 65,581</u>	<u>\$ 781,526</u>	<u>\$ 772,202</u>

Water and Electric Fund (Combined)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Fees and Service Charges	\$ 126,435,095	\$ 136,777,640	\$ 134,685,089	\$ 142,048,202
Total Operating Revenues	126,435,095	136,777,640	134,685,089	142,048,202
OPERATING EXPENSES:				
Personnel Services	15,470,692	16,405,969	16,143,860	17,218,578
Power Supply	67,413,243	81,917,000	77,764,000	80,057,100
Supplies & Materials	3,799,915	3,930,834	3,913,789	4,120,918
Travel & Training	157,122	219,069	183,109	224,469
Intragovernmental Charges	3,442,442	3,686,253	3,686,253	4,003,626
Utilities, Services & Other Misc.	8,810,612	10,127,729	8,386,798	12,007,238
Total Operating Expenses	99,094,026	116,286,854	110,077,809	117,631,929
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	27,341,069	20,490,786	24,607,280	24,416,273
P.I.L.O.T.	(11,481,441)	(12,710,000)	(12,710,000)	(13,092,600)
Depreciation	(10,350,644)	(11,550,000)	(10,880,000)	(12,450,000)
OPERATING INCOME	5,508,984	(3,769,214)	1,017,280	(1,126,327)
NON-OPERATING REVENUES:				
Investment Revenue	4,280,043	2,080,000	2,877,000	2,260,000
Revenue From Other Gov't Units	9,043	0	8,313	0
Misc. Non-Operating Revenue	1,700,815	1,281,000	1,272,421	1,222,000
Total Non-Operating Revenues	5,989,901	3,361,000	4,157,734	3,482,000
NON-OPERATING EXPENSES:				
Bond Interest	5,940,890	6,833,720	7,000,000	6,354,150
Bank & Paying Agent Fees	9,808	9,700	11,700	10,700
Loss on Disposal Assets	67,698	30,000	50,000	40,000
Amortization	91,714	107,000	129,000	129,000
Total Non-Operating Expenses	6,110,110	6,980,420	7,190,700	6,533,850
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(50,000)	(50,000)	(50,000)	(512,324)
Total Operating Transfers	(50,000)	(50,000)	(50,000)	(512,324)
Capital Contribution	268,382	0	0	0
NET INCOME (LOSS)	5,607,157	(7,438,634)	(2,065,686)	(4,690,501)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	5,607,157	(7,438,634)	(2,065,686)	(4,690,501) ~
Fund Equity, Beg. of Year	166,953,199	126,618,961	172,560,356	170,494,670
FUND EQUITY END OF YEAR	\$ 172,560,356	\$ 119,180,327	\$ 170,494,670	\$ 165,804,169
Percent Change in Fund Equity	3.36%		(1.20%)	(2.75%)

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

Water and Electric Fund (Combined)

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 5,607,157	\$ (7,438,634)	\$ (2,065,686)	\$ (4,690,501)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	10,350,644	11,550,000	10,880,000	12,450,000
TOTAL RESOURCES PROVIDED BY OPERATIONS	15,957,801	4,111,366	8,814,314	7,759,499
OTHER SOURCES:				
Bond & Note Proceeds	16,644,691	17,090,000	0	0
Repayment of Loan - Railroad	60,951	54,700	56,500	58,664
Long-Term Loan	0	0	0	0
Total Other Sources	16,705,642	17,144,700	56,500	58,664
FINANCIAL RESOURCES WERE USED FOR:				
Bond Retirement/Lease Reductions	3,875,000	4,020,000	4,020,000	4,175,000
Long-Term Loan	609,113	470,149	470,149	0
Acquisition of Fixed Assets	11,482,138	45,925,372	45,805,134	13,070,700
Increase (Dec) in Restricted Assets	9,582,755	(813,732)	(8,775,174)	(7,314,367)
Increase (Dec) in Other Assets	236,341	173,148	(172,634)	(162,965)
Loan to Railroad	130,000	0	0	0
Total Uses	25,915,347	49,774,937	41,347,475	9,768,368
NET INCREASE (DECREASE) IN WORKING CAPITAL	6,748,096	(28,518,871)	(32,476,661)	(1,950,205)
Working Capital Beginning of Year	48,796,059	41,125,905	55,544,155	23,067,494
WORKING CAPITAL END OF YEAR	\$ 55,544,155	\$ 12,607,034	\$ 23,067,494	\$ 21,117,289

Water Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Fees and Service Charges	\$ 15,804,541	\$ 18,841,500	\$ 18,673,600	\$ 20,167,600
Total Operating Revenues	15,804,541	18,841,500	18,673,600	20,167,600
OPERATING EXPENSES:				
Personnel Services	4,635,276	4,774,867	4,566,084	4,967,988
Supplies & Materials	1,688,668	1,684,272	1,504,705	1,702,290
Travel & Training	24,054	27,464	27,034	27,464
Intragovernmental Charges	1,303,766	1,374,884	1,374,884	1,470,012
Utilities, Services & Other Misc.	3,829,143	3,227,314	2,811,299	3,832,940
Total Operating Expenses	11,480,907	11,088,801	10,284,006	12,000,694
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	4,323,634	7,752,699	8,389,594	8,166,906
P.I.L.O.T.	(2,475,739)	(2,660,000)	(2,660,000)	(2,812,600)
Depreciation	(2,516,706)	(2,800,000)	(2,580,000)	(2,700,000)
OPERATING INCOME	(668,811)	2,292,699	3,149,594	2,654,306
NON-OPERATING REVENUES:				
Investment Revenue	116,100	0	300,000	200,000
Revenue From Other Gov't Units	0	0	0	0
Misc. Non-Operating Revenue	181,949	147,000	158,160	168,000
Total Non-Operating Revenues	298,049	147,000	458,160	368,000
NON-OPERATING EXPENSES:				
Bond Interest	1,900,878	2,866,720	2,428,000	2,374,902
Bank & Paying Agent Fees	1,608	1,700	1,700	1,700
Other Miscellaneous Expenses	0	0	0	0
Loss on Disposal Assets	28,752	10,000	10,000	10,000
Amortization	33,433	42,000	60,000	60,000
Total Non-Operating Expenses	1,964,671	2,920,420	2,499,700	2,446,602
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	0	0	0	(92,465)
Total Operating Transfers	0	0	0	(92,465)
Capital Contribution	268,382	0	0	0
NET INCOME (LOSS)	\$ (2,067,051)	\$ (480,721)	\$ 1,108,054	\$ 483,239

Electric Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Fees and Service Charges	\$ 110,473,608	\$ 117,777,000	\$ 115,852,349	\$ 121,712,752
Locator Service Fees	156,946	159,140	159,140	167,850
Total Operating Revenues	110,630,554	117,936,140	116,011,489	121,880,602
OPERATING EXPENSES:				
Personnel Services	10,835,416	11,631,102	11,577,776	12,250,590
Power Supply	67,413,243	81,917,000	77,764,000	80,057,100
Supplies & Materials	2,111,247	2,246,562	2,409,084	2,418,628
Travel & Training	133,068	191,605	156,075	197,005
Intragovernmental Charges	2,138,676	2,311,369	2,311,369	2,533,614
Utilities, Services & Other Misc.	4,981,469	6,900,415	5,575,499	8,174,298
Total Operating Expenses	87,613,119	105,198,053	99,793,803	105,631,235
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	23,017,435	12,738,087	16,217,686	16,249,367
P.I.L.O.T.	(9,005,702)	(10,050,000)	(10,050,000)	(10,280,000)
Depreciation	(7,833,938)	(8,750,000)	(8,300,000)	(9,750,000)
OPERATING INCOME	6,177,795	(6,061,913)	(2,132,314)	(3,780,633)
NON-OPERATING REVENUES:				
Investment Revenue	4,163,943	2,080,000	2,577,000	2,060,000
Revenue From Other Gov't Units	9,043	0	8,313	0
Misc. Non-Operating Revenue	1,518,866	1,134,000	1,114,261	1,054,000
Total Non-Operating Revenues	5,691,852	3,214,000	3,699,574	3,114,000
NON-OPERATING EXPENSES:				
Bond Interest	4,040,012	3,967,000	4,572,000	3,979,248
Bank & Paying Agent Fees	8,200	8,000	10,000	9,000
Loss on Disposal Assets	38,946	20,000	40,000	30,000
Amortization	58,281	65,000	69,000	69,000
Total Non-Operating Expenses	4,145,439	4,060,000	4,691,000	4,087,248
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(50,000)	(50,000)	(50,000)	(419,859)
Total Operating Transfers	(50,000)	(50,000)	(50,000)	(419,859)
Capital Contribution	0	0	0	0
NET INCOME (LOSS)	\$ 7,674,208	\$ (6,957,913)	\$ (3,173,740)	\$ (5,173,740)

Recreation Services Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Activity Fees	\$ 2,876,307	\$ 3,202,195	\$ 2,959,039	\$ 3,214,348
User Fees	127,090	142,000	130,870	142,500
Golf Improvement User Fee	149,554	145,000	140,000	145,000
Capital User Fee	67,979	75,000	66,000	75,000
Rentals	483,261	498,901	444,950	505,500
Sales	415,421	427,750	403,700	427,000
Other Misc. Operating Revenues	994	1,535	1,350	1,600
Total Operating Revenues	4,120,606	4,492,381	4,145,909	4,510,948
OPERATING EXPENSES:				
Personnel Services	3,529,001	3,621,196	3,573,425	3,631,752
Supplies & Materials	862,468	1,011,877	949,470	936,792
Travel & Training	8,544	12,669	6,392	12,665
Intragovernmental Charges	611,460	672,126	672,126	695,071
Utilities, Services & Other Misc.	1,146,489	1,399,421	1,336,711	1,388,338
Total Operating Expenses	6,157,962	6,717,289	6,538,124	6,664,618
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(2,037,356)	(2,224,908)	(2,392,215)	(2,153,670)
Depreciation	(616,795)	(615,000)	(620,424)	(620,424)
OPERATING INCOME	(2,654,151)	(2,839,908)	(3,012,639)	(2,774,094)
NON-OPERATING REVENUES:				
Investment Revenue	100,321	60,000	72,718	72,718
Rev. From Other Govt. Units	0	0	0	0
Misc. Non-Operating Revenue	15,678	17,000	4,754	18,500
Total Non-Operating Revenues	115,999	77,000	77,472	91,218
NON-OPERATING EXPENSES:				
Interest Expense	18,539	13,207	13,207	7,625
Bank & Paying Agent Fees	30,414	27,000	27,000	27,000
Loss on Disposal of Assets	0	0	0	0
Amortization	0	0	0	0
Total Non-Operating Expenses	48,953	40,207	40,207	34,625
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	2,362,160	2,206,635	2,206,635	2,213,015
Operating Transfers To Other Funds	0	0	(25,000)	0
	2,362,160	2,206,635	2,181,635	2,213,015
Capital Contribution	0	0	0	0
NET INCOME (LOSS)	(224,945)	(596,480)	(793,739)	(504,486)
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(224,945)	(596,480)	(793,739)	(504,486) ~
Fund Equity, Beg. of Year	17,278,911	16,533,007	17,053,966	16,260,227
Equity Transfer	0	0	0	0
FUND EQUITY END OF YEAR	\$ 17,053,966	\$ 15,936,527	\$ 16,260,227	\$ 15,755,741
Percent Change in Fund Equity	(1.30%)		(4.65%)	(3.10%)

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

Recreation Services Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ (224,945)	\$ (596,480)	\$ (793,739)	\$ (504,486)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	616,795	615,000	620,424	620,424
TOTAL RESOURCES PROVIDED BY OPERATIONS	391,850	18,520	(173,315)	115,938
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	0	0	0	0
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	123,333	37,767	234,033	88,111
Reduction of LT Debt	0	119,076	119,076	124,658
Increase (Dec) in Restricted Assets (User/Improvement Fees)	230,269	4,718	4,586	230,217
Increase (Dec) in Other Assets	0	0	0	0
Total Uses	353,602	161,561	357,695	442,986
NET INCREASE (DECREASE) IN WORKING CAPITAL	38,248	(143,041)	(531,010)	(327,048)
Working Capital Beginning of Year	1,848,946	1,305,432	1,887,194	1,356,184
WORKING CAPITAL END OF YEAR	\$ 1,887,194	\$ 1,162,391	\$ 1,356,184	\$ 1,029,136

Public Transportation Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Fares	\$ 296,827	\$ 320,630	\$ 318,330	\$ 354,868
School Passes	19,643	14,500	16,500	19,000
Special	3,367	45,984	49,561	91,676
Paratransit	131,283	113,000	125,000	125,000
University Shuttle	996,496	980,575	980,575	980,575
Total Operating Revenues	1,447,616	1,474,689	1,489,966	1,571,119
OPERATING EXPENSES:				
Personnel Services	2,601,527	2,563,515	2,569,153	2,627,349
Supplies & Materials	1,066,246	1,256,949	1,227,631	1,331,789
Travel & Training	4,469	6,161	6,040	6,161
Intragovernmental Charges	587,287	580,459	580,509	632,314
Utilities Services & Other Misc.	545,870	489,488	495,594	577,299
Total Operating Expenses	4,805,399	4,896,572	4,878,927	5,174,912
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(3,357,783)	(3,421,883)	(3,388,961)	(3,603,793)
Depreciation	(567,229)	(573,000)	(600,000)	(600,000)
OPERATING INCOME	(3,925,012)	(3,994,883)	(3,988,961)	(4,203,793)
NON-OPERATING REVENUES:				
Investment Revenue	109,543	70,000	91,540	91,540
Revenue From Other Gov't Units	1,828,755	1,100,000	1,547,620	1,219,029
Misc. Non-Operating Revenue	41,205	9,945	14,615	9,700
Total Non-Operating Revenues	1,979,503	1,179,945	1,653,775	1,320,269
NON-OPERATING EXPENSES:				
Interest Expense	1,241	443	443	0
Loss on Disposal Assets	8,469	0	0	0
Total Non-Operating Expenses	9,710	443	443	0
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	1,779,618	1,612,500	1,612,500	1,628,625
Operating Transfers To Other Funds	(22,444)	(23,243)	(23,243)	0
Total Operating Transfers	1,757,174	1,589,257	1,589,257	1,628,625
Capital Contribution	91,968	518,873	518,873	4,073,885
NET INCOME (LOSS)	(106,077)	(707,251)	(227,499)	2,818,986
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(106,077)	(707,251)	(227,499)	2,818,986
Fund Equity Beg. of Year	8,697,709	8,649,007	8,591,632	8,364,133
FUND EQUITY END OF YEAR	\$ 8,591,632	\$ 7,941,756	\$ 8,364,133	\$ 11,183,119
Percent Change in Fund Equity	(1.22%)		(2.65%)	33.70%

Public Transportation Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ (106,077)	\$ (707,251)	\$ (227,499)	\$ 2,818,986
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	567,229	573,000	600,000	600,000
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>461,152</u>	<u>(134,251)</u>	<u>372,501</u>	<u>3,418,986</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	121,868	520,298	520,298	4,080,885
Inc (Dec) in Other Assets	0	0	0	0
Increase (Dec) in Restricted Assets	87,027	0	0	0
Total Uses	<u>208,895</u>	<u>520,298</u>	<u>520,298</u>	<u>4,080,885</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>252,257</u>	<u>(654,549)</u>	<u>(147,797)</u>	<u>(661,899)</u>
Working Capital Beginning of Year	1,585,717	1,274,424	1,837,974	1,690,177
WORKING CAPITAL END OF YEAR	<u>\$ 1,837,974</u>	<u>\$ 619,875</u>	<u>\$ 1,690,177</u>	<u>\$ 1,028,278</u>

Regional Airport Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Commissions	\$ 103,789	\$ 108,000	\$ 109,471	\$ 108,000
Rentals	176,668	168,301	175,323	190,490
Landing Fees	54,476	58,013	55,465	68,018
Law Enforcement Fees	31,612	18,000	27,818	29,700
Passenger Facility Charge	115,439	79,020	122,121	130,383
Total Operating Revenues	481,984	431,334	490,198	526,591
OPERATING EXPENSES:				
Personnel Services	1,019,399	1,078,848	1,025,422	1,064,581
Supplies & Materials	137,758	177,993	148,617	165,584
Travel & Training	12,595	25,970	23,470	25,970
Intragovernmental Charges	216,504	225,170	225,170	205,758
Utilities, Services & Other Misc.	289,082	507,560	422,833	501,316
Total Operating Expenses	1,675,338	2,015,541	1,845,512	1,963,209
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(1,193,354)	(1,584,207)	(1,355,314)	(1,436,618)
Depreciation	(557,328)	(612,850)	(607,744)	(607,744)
OPERATING INCOME	(1,750,682)	(2,197,057)	(1,963,058)	(2,044,362)
NON-OPERATING REVENUES:				
Investment Revenue	34,252	13,000	32,848	32,848
Revenue from Other Gov't Units	44,895	83,250	83,250	40,000
Misc. Non-Operating Revenue	7,126	6,650	6,750	6,750
Total Non-Operating Revenues	86,273	102,900	122,848	79,598
NON-OPERATING EXPENSES:				
Interest Expense	0	0	0	0
Loss on Disposal Assets	0	0	92,225	0
Total Non-Operating Expenses	0	0	92,225	0
OPERATING TRANSFERS:				
Operating Transfers From Other Fds.	1,347,250	1,120,250	1,120,250	1,136,500
Operating Transfers To Other Funds	0	0	0	0
Total Operating Transfers	1,347,250	1,120,250	1,120,250	1,136,500
Capital Contribution	673,145	2,013,340	2,013,340	923,900
NET INCOME (LOSS)	355,986	1,039,433	1,201,155	95,636
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	355,986	1,039,433	1,201,155	95,636
Fund Equity, Beg. of Year	16,447,953	17,229,124	16,803,939	18,005,094
FUND EQUITY END OF YEAR	\$ 16,803,939	\$ 18,268,557	\$ 18,005,094	\$ 18,100,730
Percent Change in Fund Equity	2.16%		7.15%	0.53%

Regional Airport Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 355,986	\$ 1,039,433	\$ 1,201,155	\$ 95,636
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	557,328	612,850	607,744	607,744
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>913,314</u>	<u>1,652,283</u>	<u>1,808,899</u>	<u>703,380</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	869,036	2,068,840	2,166,697	1,026,400
Increase (Dec) in Restricted Assets	43,235	0	0	0
Increase (Dec) in Other Assets	0	0	0	0
Total Uses	<u>912,271</u>	<u>2,068,840</u>	<u>2,166,697</u>	<u>1,026,400</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>1,043</u>	<u>(416,557)</u>	<u>(357,798)</u>	<u>(323,020)</u>
Working Capital Beginning of Year	96,028	(173,301)	97,071	(260,727)
WORKING CAPITAL END OF YEAR	<u>\$ 97,071</u>	<u>\$ (589,858)</u>	<u>\$ (260,727)</u>	<u>\$ (583,747)</u>

Sanitary Sewer Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Sewer Charges	\$ 8,985,052	\$ 10,225,000	\$ 10,150,000	\$ 11,789,225
M.U. Sewer Charges	743,166	843,500	829,000	953,000
Sharecropping	2,519	3,500	5,394	2,000
BCRSD Wholesale Revenue	356,845	402,500	378,000	490,000
Sewer Connection Fees	341,017	475,000	400,000	400,000
Other Misc. Operating Revenues	173,206	162,500	145,300	156,350
Total Operating Revenues	10,601,805	12,112,000	11,907,694	13,790,575
OPERATING EXPENSES:				
Personnel Services	3,610,527	4,108,912	4,104,403	4,364,448
Supplies & Materials	616,056	741,258	677,306	733,763
Travel & Training	5,673	16,265	15,623	15,865
Intragovernmental Charges	1,126,719	1,207,322	1,207,322	1,268,144
Utilities, Services & Other Misc.	2,278,204	2,543,731	2,520,136	2,965,245
Total Operating Expenses	7,637,179	8,617,488	8,524,790	9,347,465
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	2,964,626	3,494,512	3,382,904	4,443,110
Depreciation	(2,992,160)	(3,013,523)	(3,074,494)	(3,057,576)
OPERATING INCOME	(27,534)	480,989	308,410	1,385,534
NON-OPERATING REVENUES:				
Investment Revenue	1,044,175	788,500	1,199,416	1,149,416
Misc. Non-Operating Revenue	205,356	5,100	61,454	17,564
Total Non-Operating Revenues	1,249,531	793,600	1,260,870	1,166,980
NON-OPERATING EXPENSES:				
Interest Expense	1,247,763	1,653,265	1,903,052	2,602,402
Bank & Paying Agent Fees	65,464	80,000	80,000	100,000
Loss on Disposal Assets	8,546	0	2,625	0
Amortization	36,478	36,000	47,000	47,000
Total Non-Operating Expenses	1,358,251	1,769,265	2,032,677	2,749,402
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(5,611)	(122,365)	(122,365)	(116,555)
Total Operating Transfers	(5,611)	(122,365)	(122,365)	(116,555)
Capital Contribution	1,161,889	1,600,000	4,600,000	1,600,000
NET INCOME (LOSS)	1,020,024	982,959	4,014,238	1,286,557
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	1,020,024	982,959	4,014,238	1,286,557
Fund Equity, Beg. of Year	126,515,536	127,193,162	127,535,560	131,549,798
Equity Transfer	0	0	0	0
FUND EQUITY END OF YEAR	\$ 127,535,560	\$ 128,176,121	\$ 131,549,798	\$ 132,836,355
Percent Change in Fund Equity	0.81%		3.15%	0.98%

Sanitary Sewer Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 1,020,024	\$ 982,959	\$ 4,014,238	\$ 1,286,557
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	2,992,160	3,013,523	3,074,494	3,057,576
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>4,012,184</u>	<u>3,996,482</u>	<u>7,088,732</u>	<u>4,344,133</u>
OTHER SOURCES:				
County (BCRSD) Contributions	0	600,000	600,000	0
Federal Contributions	0	0	0	0
Bond Proceeds	10,405,000	28,168,750	59,335,000	7,662,000
Total Other Sources	<u>10,405,000</u>	<u>28,768,750</u>	<u>59,935,000</u>	<u>7,662,000</u>
FINANCIAL RESOURCES WERE USED FOR:				
Bond Retirement/Lease Reductions	1,797,936	1,805,000	1,805,000	1,875,000
Acquisition of Fixed Assets	9,672,937	30,182,250	63,829,777	9,120,350
Increase (Dec) in Restricted Assets	3,395,805	1,000,000	1,000,000	0
Increase (Decrease) in Other Assets	123,368	(30,000)	(30,000)	(30,000)
Equity Transfer	0	0	0	0
Total Uses	<u>14,990,046</u>	<u>32,957,250</u>	<u>66,604,777</u>	<u>10,965,350</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(572,862)</u>	<u>(192,018)</u>	<u>418,955</u>	<u>1,040,783</u>
Working Capital Beginning of Year	2,748,974	1,971,472	2,176,112	2,595,067
WORKING CAPITAL END OF YEAR	<u>\$ 2,176,112</u>	<u>\$ 1,779,454</u>	<u>\$ 2,595,067</u>	<u>\$ 3,635,850</u>

Parking Facilities Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Meters	\$ 845,149	\$ 814,970	\$ 814,970	\$ 794,352
Garages	609,166	587,283	614,414	695,765
Reserved Lot Fees	260,398	292,193	298,900	242,543
Loading Zone Fees	3,858	4,000	3,800	4,000
City Ramp	18,488	13,429	19,524	19,524
Other Misc. Operating Revenues	35	0	25	25
Total Operating Revenues	1,737,094	1,711,875	1,751,633	1,756,209
OPERATING EXPENSES:				
Personnel Services	377,892	419,995	390,031	433,258
Supplies & Materials	52,770	68,078	63,604	181,726
Travel & Training	0	286	0	286
Intragovernmental Charges	114,530	118,940	118,940	128,011
Utilities, Services & Other Misc.	186,015	265,413	172,282	298,224
Total Operating Expenses	731,207	872,712	744,857	1,041,505
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,005,887	839,163	1,006,776	714,704
Depreciation	(279,179)	(280,000)	(278,927)	(603,928)
OPERATING INCOME	726,708	559,163	727,849	110,776
NON-OPERATING REVENUES:				
Investment Revenue	646,192	450,000	929,485	804,380
Misc. Non-Operating Revenue	11,991	0	65	1,088
Total Non-Operating Revenues	658,183	450,000	929,550	805,468
NON-OPERATING EXPENSES:				
Interest Expense	277,836	766,950	942,836	907,831
Bank & Paying Agent Fees	0	500	500	500
Loss on Disposal Assets	1,326	0	25,840	0
Amortization	6,349	5,400	17,075	17,075
Total Non-Operating Expenses	285,511	772,850	986,251	925,406
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	75,000	0	0	0
Operating Transfers To Other Funds	(36,924)	(37,162)	(37,162)	(37,162)
Total Operating Transfers	38,076	(37,162)	(37,162)	(37,162)
Capital Contribution	0	0	0	0
NET INCOME (LOSS)	1,137,456	199,151	633,986	(46,324)
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	1,137,456	199,151	633,986	(46,324) ~
Fund Equity, Beg. of Year	11,481,847	12,139,382	12,619,303	13,253,289
FUND EQUITY END OF YEAR	\$ 12,619,303	\$ 12,338,533	\$ 13,253,289	\$ 13,206,965
Percent Change in Fund Equity	9.91%		5.02%	(0.35%)

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

Parking Facilities Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 1,137,456	\$ 199,151	\$ 633,986	\$ (46,324)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	279,179	280,000	278,927	603,928
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>1,416,635</u>	<u>479,151</u>	<u>912,913</u>	<u>557,604</u>
OTHER SOURCES:				
Bond & Note Proceeds	13,079,593	11,600,000	0	0
Total Other Sources	<u>13,079,593</u>	<u>11,600,000</u>	<u>0</u>	<u>0</u>
FINANCIAL RESOURCES WERE USED FOR:				
Bond Retirement/Lease Reduction	519,252	530,000	530,000	555,000
Acquisition of Fixed Assets	2,720,092	15,587,849	15,587,849	108,000
Increase (Dec) in Restricted Assets	13,265,552	0	(13,957,573)	0
Increase (Dec) In Other Assets	280,319	(5,374)	(5,374)	(5,374)
Total Uses	<u>16,785,215</u>	<u>16,112,475</u>	<u>2,154,902</u>	<u>657,626</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(2,288,987)</u>	<u>(4,033,324)</u>	<u>(1,241,989)</u>	<u>(100,022)</u>
Working Capital Beginning of Year	5,086,778	5,472,827	2,797,791	1,555,802
WORKING CAPITAL END OF YEAR	<u>\$ 2,797,791</u>	<u>\$ 1,439,503</u>	<u>\$ 1,555,802</u>	<u>\$ 1,455,780</u>

Solid Waste Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Commercial Charges	\$ 2,591,909	\$ 2,694,600	\$ 2,784,714	\$ 2,819,714
Residential Charges	7,479,681	7,380,574	7,522,000	8,044,000
Roll-Off Service Charges	1,279,006	1,300,000	1,265,253	1,300,000
Landfill Fees	1,854,569	1,602,983	1,711,128	1,879,613
University Fees	408,615	425,400	425,400	445,000
Recycling	385,700	296,690	691,990	767,548
Other Misc. Operating Revenues	23,393	23,500	23,111	23,500
Total Operating Revenues	14,022,873	13,723,747	14,423,596	15,279,375
OPERATING EXPENSES:				
Personnel Services	5,055,126	5,335,803	5,026,484	5,419,580
Supplies & Materials	3,260,574	3,553,071	3,352,134	3,480,777
Travel & Training	14,740	25,592	25,092	28,508
Intragovernmental Charges	1,510,940	1,565,557	1,565,557	1,704,980
Utilities, Services & Other Misc.	1,717,915	2,285,433	2,087,962	2,457,697
Total Operating Expenses	11,559,295	12,765,456	12,057,229	13,091,542
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,463,578	958,291	2,366,367	2,187,833
Depreciation	(1,554,389)	(1,555,521)	(1,613,616)	(1,614,272)
OPERATING INCOME	909,189	(597,230)	752,751	573,561
NON-OPERATING REVENUES:				
Investment Revenue	421,142	250,000	314,586	314,586
Revenue From Other Gov't Units	143,772	110,000	110,000	112,477
Misc. Non-Operating Revenue	71,615	47,100	54,523	30,200
Total Non-Operating Revenues	636,529	407,100	479,109	457,263
NON-OPERATING EXPENSES:				
Interest Expense	320,839	305,700	305,700	315,208
Bank & Paying Agent Fees	261	0	395	0
Loss on Disposal Assets	260,557	30,000	110,078	0
Amortization	9,284	9,300	9,300	9,300
Total Non-Operating Expenses	590,941	345,000	425,473	324,508
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	(22,444)	(34,343)	(34,343)	(11,101)
Total Operating Transfers	(22,444)	(34,343)	(34,343)	(11,101)
Capital Contribution	0	0	0	0
NET INCOME (LOSS)	932,333	(569,473)	772,044	695,215
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	932,333	(569,473)	772,044	695,215
Fund Equity, Beg. of Year	10,597,095	9,614,986	11,529,428	12,301,472
FUND EQUITY END OF YEAR	\$ 11,529,428	\$ 9,045,513	\$ 12,301,472	\$ 12,996,687
Percent Change in Fund Equity	8.80%		6.70%	5.65%

Solid Waste Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 932,333	\$ (569,473)	\$ 772,044	\$ 695,215
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	1,554,389	1,555,521	1,613,616	1,614,272
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>2,486,722</u>	<u>986,048</u>	<u>2,385,660</u>	<u>2,309,487</u>
OTHER SOURCES:				
Increase in Obligations under GASB 18 Requirement	0	0	0	0
Bond & Note Proceeds	0	0	0	0
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:				
Bond Retirement/Lease Reduction	564,099	560,000	560,000	580,000
Acquisition of Fixed Assets	2,477,321	1,732,000	3,032,374	3,830,000
Reduction in Other Liabilities	184,739	0	0	0
Increase (Dec) in Restricted Assets	(237,134)	0	0	0
Increase (Dec) in Other Assets	(9,284)	(9,284)	(9,284)	(9,284)
Total Uses	<u>2,979,741</u>	<u>2,282,716</u>	<u>3,583,090</u>	<u>4,400,716</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(493,019)</u>	<u>(1,296,668)</u>	<u>(1,197,430)</u>	<u>(2,091,229)</u>
Working Capital Beginning of Year	5,459,259	4,174,914	4,966,240	3,768,810
WORKING CAPITAL END OF YEAR	<u>\$ 4,966,240</u>	<u>\$ 2,878,246</u>	<u>\$ 3,768,810</u>	<u>\$ 1,677,581</u>

Storm Water Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 1,223,104	\$ 1,120,000	\$ 1,180,000	\$ 1,220,000
Total Operating Revenues	1,223,104	1,120,000	1,180,000	1,220,000
OPERATING EXPENSES:				
Personnel Services	708,906	391,659	354,318	390,462
Supplies & Materials	104,689	172,354	148,242	172,043
Travel & Training	1,340	3,365	2,540	3,365
Intragovernmental Charges	245,945	206,437	206,437	164,306
Utilities, Services & Other Misc.	162,255	198,338	167,639	192,686
Total Operating Expenses	1,223,135	972,153	879,176	922,862
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(31)	147,847	300,824	297,138
Depreciation	(426,176)	(425,000)	(480,738)	(480,738)
OPERATING INCOME	(426,207)	(277,153)	(179,914)	(183,600)
NON-OPERATING REVENUES:				
Investment Revenue	71,223	48,000	51,550	51,550
Rev. from other governmental units	0	0	0	0
Misc. Non-Operating Revenue	3,668	6,000	1,290	2,500
Total Non-Operating Revenues	74,891	54,000	52,840	54,050
NON-OPERATING EXPENSES:				
Loss On Disposal Assets	0	0	0	0
Total Non-Operating Expenses	0	0	0	0
OPERATING TRANSFERS:				
Operating Transfers From Other Fds.	0	0	0	0
Operating Transfers To Other Funds	0	(61,053)	(61,053)	(61,053)
Total Operating Transfers	0	(61,053)	(61,053)	(61,053)
Capital Contribution	23,163	0	0	0
NET INCOME (LOSS)	(328,153)	(284,206)	(188,127)	(190,603)
Amortization of Contributions	0	0	0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(328,153)	(284,206)	(188,127)	(190,603) ~
Fund Equity, Beg. of Year	10,340,390	9,859,898	10,012,237	9,824,110
FUND EQUITY END OF YEAR	\$ 10,012,237	\$ 9,575,692	\$ 9,824,110	\$ 9,633,507
Percent Change in Fund Equity	(3.17%)		(1.88%)	(1.94%)

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

Storm Water Utility Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ (328,153)	\$ (284,206)	\$ (188,127)	\$ (190,603)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	426,176	425,000	480,738	480,738
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>98,023</u>	<u>140,794</u>	<u>292,611</u>	<u>290,135</u>
OTHER SOURCES:				
Municipal Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	703,999	0	14,600	0
Increase/(Decrease) in Restricted Assets	(755,171)	0	0	0
Equity Transfer	0	0	0	0
Total Uses	<u>(51,172)</u>	<u>0</u>	<u>14,600</u>	<u>0</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>149,195</u>	<u>140,794</u>	<u>278,011</u>	<u>290,135</u>
Working Capital Beginning of Year	382,131	312,793	531,326	809,337
WORKING CAPITAL END OF YEAR	<u>\$ 531,326</u>	<u>\$ 453,587</u>	<u>\$ 809,337</u>	<u>\$ 1,099,472</u>

Employee Benefit Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Fees & Services Charges	\$ 10,748,645	\$ 11,491,692	\$ 11,306,091	\$ 11,659,126
Misc. Operating Revenue	2,683,204	306,502	272,306	292,843
Total Operating Revenues	13,431,849	11,798,194	11,578,397	11,951,969
OPERATING EXPENSES:				
Personnel Services	251,714	407,462	338,805	406,098
Supplies & Materials	30,403	59,770	44,675	46,525
Travel & Training	2,427	8,075	5,865	5,845
Intragovernmental Charges	66,506	70,203	70,203	68,681
Utilities, Services & Other Misc.	12,508,223	11,975,965	11,976,098	11,608,015
Total Operating Expenses	12,859,273	12,521,475	12,435,646	12,135,164
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	572,576	(723,281)	(857,249)	(183,195)
Depreciation	0	0	0	0
OPERATING INCOME	572,576	(723,281)	(857,249)	(183,195)
NON-OPERATING REVENUES:				
Investment Revenue	96,684	68,000	96,516	96,516
Misc. Non-Operating Revenues	4,883	0	0	0
Total Non-Operating Revenues	101,567	68,000	96,516	96,516
OPERATING TRANSFERS:				
Transfers From Other Funds	0	305,300	0	0
Transfers To Other Funds	(21,916)	(21,868)	(21,868)	(21,868)
NET INCOME (LOSS)	652,227	(371,849)	(782,601)	(108,547)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	652,227	(371,849)	(782,601)	(108,547) +
Fund Equity, Beg. of Year As Restated	1,128,453	892,011	1,780,680	998,079
FUND EQUITY END OF YEAR	\$ 1,780,680	\$ 520,162	\$ 998,079	\$ 889,532
Percent Change in Fund Equity	57.80%		(43.95%)	(10.88%)

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

Self Insurance Reserve Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 3,629,741	\$ 3,700,331	\$ 3,700,331	\$ 4,070,362
Total Operating Revenues	3,629,741	3,700,331	3,700,331	4,070,362
OPERATING EXPENSES:				
Personnel Services	194,436	194,163	194,163	193,527
Supplies & Materials	8,402	9,156	9,311	9,106
Travel & Training	4,524	7,340	7,340	7,340
Intragovernmental Charges	42,797	41,994	41,994	52,460
Utilities, Services & Other Misc.	3,597,705	4,108,842	3,996,779	4,094,754
Total Operating Expenses	3,847,864	4,361,495	4,249,587	4,357,187
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(218,123)	(661,164)	(549,256)	(286,825)
Depreciation	0	0	0	0
OPERATING INCOME	(218,123)	(661,164)	(549,256)	(286,825)
NON-OPERATING REVENUES:				
Investment Revenue	79,261	100,000	9,742	0
Rev. From Other Govt. Units	0	0	0	0
Total Non-Operating Revenues	79,261	100,000	9,742	0
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	(35,845)	(35,845)	(35,845)
NET INCOME (LOSS)				
	(138,862)	(597,009)	(575,359)	(322,670)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	(138,862)	(597,009)	(575,359)	(322,670) +
Fund Equity, Beg. of Year	2,335,212	1,631,259	2,196,350	1,620,991
FUND EQUITY END OF YEAR	\$ 2,196,350	\$ 1,034,250	\$ 1,620,991	\$ 1,298,321
Percent Change in Fund Equity	(5.95%)		(26.20%)	(19.91%)

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

Custodial and Building Maintenance Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
Custodial User Charges	\$ 470,096	\$ 464,815	\$ 464,815	\$ 589,484
Bldg. Maint. User Charges	595,336	755,465	746,465	1,044,517
Total Operating Revenues	1,065,432	1,220,280	1,211,280	1,634,001
OPERATING EXPENSES:				
Personnel Services	605,294	647,624	591,390	767,690
Supplies & Materials	129,656	185,258	156,806	167,807
Travel & Training	508	1,900	1,843	1,900
Intragovernmental Charges	77,000	95,478	95,478	114,156
Utilities, Services & Other Misc.	276,012	426,915	335,637	488,983
Total Operating Expenses	1,088,470	1,357,175	1,181,154	1,540,536
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(23,038)	(136,895)	30,126	93,465
Depreciation	(12,656)	(12,764)	(13,290)	(13,290)
OPERATING INCOME	(35,694)	(149,659)	16,836	80,175
NON-OPERATING REVENUES:				
Investment Revenue	24,642	15,000	18,068	18,068
Misc. Non-Operating Revenue	4,175	300	0	4,000
Total Non-Operating Revenues	28,817	15,300	18,068	22,068
NON-OPERATING EXPENSES:				
Loss on Disposal of Fixed Assets	0	0	0	0
Interest Expense	0	0	0	0
Total Non-Operating Expenses	0	0	0	0
OPERATING TRANSFERS				
Operating Transfers From Other Funds	0	0	0	0
Operating Transfers To Other Funds	0	(69,646)	(69,646)	(69,646)
NET INCOME (LOSS)	(6,877)	(204,005)	(34,742)	32,597
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	(6,877)	(204,005)	(34,742)	32,597
Fund Equity, Beg. of Year	316,096	471,245	309,219	274,477
Equity Transfer	0	0	0	0
FUND EQUITY END OF YEAR	\$ 309,219	\$ 267,240	\$ 274,477	\$ 307,074
Percent Change in Fund Equity	(2.18%)		(11.24%)	11.88%

Custodial and Building Maintenance Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ (6,877)	\$ (204,005)	\$ (34,742)	\$ 32,597
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	12,656	12,764	13,290	13,290
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>5,779</u>	<u>(191,241)</u>	<u>(21,452)</u>	<u>45,887</u>
OTHER SOURCES:				
Municipal Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	53,166	0	0	40,000
Equity Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>53,166</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(47,387)</u>	<u>(191,241)</u>	<u>(21,452)</u>	<u>5,887</u>
Working Capital Beginning of Year	479,268	267,037	431,881	410,429
WORKING CAPITAL END OF YEAR	<u>\$ 431,881</u>	<u>\$ 75,796</u>	<u>\$ 410,429</u>	<u>\$ 416,316</u>

Fleet Operations Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 6,856,593	\$ 7,195,610	\$ 6,840,610	\$ 7,131,610
Total Operating Revenues	6,856,593	7,195,610	6,840,610	7,131,610
OPERATING EXPENSES:				
Personnel Services	1,569,904	1,684,120	1,608,703	1,835,389
Supplies & Materials	4,435,386	4,762,865	4,478,688	4,696,137
Travel & Training	2,177	5,980	5,980	5,980
Intragovernmental Charges	400,745	451,844	439,199	451,252
Utilities, Services & Other Misc.	50,959	80,399	61,751	73,465
Total Operating Expenses	6,459,171	6,985,208	6,594,321	7,062,223
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	397,422	210,402	246,289	69,387
Depreciation	(26,579)	(34,112)	(37,221)	(37,221)
OPERATING INCOME	370,843	176,290	209,068	32,166
NON-OPERATING REVENUES:				
Investment Revenue	21,410	10,000	18,652	18,652
Revenue From Other Gov. Units	0	0	0	0
Misc. Non-Operating Revenue	40,925	33,300	45,466	37,300
Total Non-Operating Revenues	62,335	43,300	64,118	55,952
NON-OPERATING EXPENSES:				
Interest Expense	1,862	665	665	0
Loss of Disposal Assets	0	0	0	0
Debt Service Principal	0	0	0	0
Total Non-Operating Expenses	1,862	665	665	0
OPERATING TRANSFERS TO OTHER FUNDS				
	(33,667)	(38,194)	(38,194)	(3,330)
Capital Contributions	0	0	0	0
NET INCOME (LOSS)	397,649	180,731	234,327	84,788
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	397,649	180,731	234,327	84,788
Fund Equity, Beg. of Year	672,694	1,174,116	1,070,343	1,304,670
FUND EQUITY END OF YEAR	\$ 1,070,343	\$ 1,354,847	\$ 1,304,670	\$ 1,389,458
Percent Change in Fund Equity	59.11%		21.89%	6.50%

Fleet Operations Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 397,649	\$ 180,731	\$ 234,327	\$ 84,788
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	26,579	34,112	37,221	37,221
Loss on Disposal of Fixed Assets	0	0	0	0
TOTAL RESOURCES PROVIDED BY OPERATIONS	424,228	214,843	271,548	122,009
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	148,448	0	0	9,800
Repayment of Loan	0	0	0	0
Total Uses	148,448	0	0	9,800
NET INCREASE (DECREASE) IN WORKING CAPITAL	275,780	214,843	271,548	112,209
Working Capital Beginning of Year	554,298	700,565	830,078	1,101,626
WORKING CAPITAL END OF YEAR	\$ 830,078	\$ 915,408	\$ 1,101,626	\$ 1,213,835

Information Technologies Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 4,018,240	\$ 4,198,290	\$ 4,198,290	\$ 4,203,833
Total Operating Revenues	4,018,240	4,198,290	4,198,290	4,203,833
OPERATING EXPENSES:				
Personnel Services	2,092,835	2,419,883	2,292,050	2,401,336
Supplies & Materials	294,492	435,487	286,482	251,275
Travel & Training	38,988	126,781	98,337	98,950
Intragovernmental Charges	166,848	175,351	175,351	199,010
Utilities, Services & Other Misc.	884,273	1,321,089	1,146,270	1,009,658
Total Operating Expenses	3,477,436	4,478,591	3,998,490	3,960,229
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	540,804	(280,301)	199,800	243,604
Depreciation	(274,092)	(279,926)	(248,820)	(248,820)
OPERATING INCOME	266,712	(560,227)	(49,020)	(5,216)
NON-OPERATING REVENUES:				
Investment Revenue	77,002	40,000	72,000	67,914
Misc. Non-Operating Revenue	7,987	0	1,282	0
Total Non-Operating Revenues	84,989	40,000	73,282	67,914
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	(173,520)	(173,520)	(173,520)
Capital Contributions	0	0	0	0
NET INCOME (LOSS)	351,701	(693,747)	(149,258)	(110,822)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY				
	351,701	(693,747)	(149,258)	(110,822) +
Fund Equity, Beg. of Year	1,311,933	1,533,326	1,663,634	1,514,376
FUND EQUITY END OF YEAR	\$ 1,663,634	\$ 839,579	\$ 1,514,376	\$ 1,403,554
Percent Change in Fund Equity	26.81%		(8.97%)	(7.32%)

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

Information Technologies Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 351,701	\$ (693,747)	\$ (149,258)	\$ (110,822)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	274,092	279,926	248,820	248,820
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>625,793</u>	<u>(413,821)</u>	<u>99,562</u>	<u>137,998</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	271,085	276,239	196,538	234,577
Total Uses	<u>271,085</u>	<u>276,239</u>	<u>196,538</u>	<u>234,577</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>354,708</u>	<u>(690,060)</u>	<u>(96,976)</u>	<u>(96,579)</u>
Working Capital Beginning of Year	1,248,859	1,013,227	1,603,567	1,506,591
WORKING CAPITAL END OF YEAR	<u>\$ 1,603,567</u>	<u>\$ 323,167</u>	<u>\$ 1,506,591</u>	<u>\$ 1,410,012</u>

Public Communications Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 828,042	\$ 914,513	\$ 918,896	\$ 936,511
Gross Receipts Tax	733,726	656,250	656,250	606,024
Total Operating Revenues	1,561,768	1,570,763	1,575,146	1,542,535
OPERATING EXPENSES:				
Personnel Services	856,419	794,110	801,224	809,794
Supplies & Materials	203,369	270,212	227,951	210,269
Travel & Training	5,421	4,850	3,350	3,150
Intragovernmental Charges	161,801	186,872	186,872	195,097
Utilities, Services & Other Misc.	345,294	364,263	350,304	309,510
Total Operating Expenses	1,572,304	1,620,307	1,569,701	1,527,820
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	(10,536)	(49,544)	5,445	14,715
Depreciation	(39,805)	(48,100)	(46,472)	(46,472)
OPERATING INCOME	(50,341)	(97,644)	(41,027)	(31,757)
NON-OPERATING REVENUES:				
Investment Revenue	75,338	50,000	55,632	55,632
Misc. Non-Operating Revenue	6,430	4,915	2,255	0
Total Non-Operating Revenues	81,768	54,915	57,887	55,632
NON-OPERATING EXPENSES:				
Loss On Disposal Assets	16,722	0	0	0
Total Non-Operating Expenses	16,722	0	0	0
OPERATING TRANSFERS FROM OTHER FUNDS	0	0	0	0
OPERATING TRANSFERS TO OTHER FUNDS	0	(119,562)	(119,562)	(119,562)
NET INCOME (LOSS)	14,705	(162,291)	(102,702)	(95,687)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	14,705	(162,291)	(102,702)	(95,687) +
Fund Equity, Beg. of Year	1,970,690	1,904,140	1,985,395	1,882,693
FUND EQUITY END OF YEAR	\$ 1,985,395	\$ 1,741,849	\$ 1,882,693	\$ 1,787,006
Percent Change in Fund Equity	0.75%		(5.17%)	(5.08%)

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

Public Communications Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ 14,705	\$ (162,291)	\$ (102,702)	\$ (95,687)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	39,805	48,100	46,472	46,472
Loss on Disposal of Fixed Assets	0	0	0	0
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>54,510</u>	<u>(114,191)</u>	<u>(56,230)</u>	<u>(49,215)</u>
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	11,998	21,200	21,200	0
Total Uses	<u>11,998</u>	<u>21,200</u>	<u>21,200</u>	<u>0</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>42,512</u>	<u>(135,391)</u>	<u>(77,430)</u>	<u>(49,215)</u>
Working Capital Beginning of Year	1,639,706	1,483,635	1,682,218	1,604,788
WORKING CAPITAL END OF YEAR	<u>\$ 1,682,218</u>	<u>\$ 1,348,244</u>	<u>\$ 1,604,788</u>	<u>\$ 1,555,573</u>

Utility Customer Services Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
OPERATING REVENUES:				
User Charges	\$ 1,548,814	\$ 1,624,832	\$ 1,578,832	\$ 1,595,754
Total Operating Revenues	1,548,814	1,624,832	1,578,832	1,595,754
OPERATING EXPENSES:				
Personnel Services	602,772	636,122	622,558	633,410
Supplies & Materials	357,531	426,054	425,136	408,642
Travel & Training	2,080	16,000	11,000	14,000
Intragovernmental Charges	357,759	392,572	392,572	319,125
Utilities, Services & Other Misc.	561,179	696,680	568,186	575,500
Total Operating Expenses	1,881,321	2,167,428	2,019,452	1,950,677
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(332,507)	(542,596)	(440,620)	(354,923)
Depreciation	0	0	0	0
OPERATING INCOME	(332,507)	(542,596)	(440,620)	(354,923)
NON-OPERATING REVENUES:				
Investment Revenue	31,305	20,000	24,708	24,708
Misc. Non-Operating Revenues	384,332	345,000	414,060	345,000
Total Non-Operating Revenues	415,637	365,000	438,768	369,708
NON-OPERATING EXPENSES:				
Loss on Disposal of Assets	0	0	0	0
Total Non-Operating Expenses	0	0	0	0
OPERATING TRANSFERS TO OTHER FUNDS	(106,034)	(106,288)	(106,288)	(106,288)
Capital Contributions	0	0	0	0
NET INCOME (LOSS)	(22,904)	(283,884)	(108,140)	(91,503)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(22,904)	(283,884)	(108,140)	(91,503) +
Fund Equity, Beg. of Year	724,666	441,710	701,762	593,622
FUND EQUITY END OF YEAR	\$ 701,762	\$ 157,826	\$ 593,622	\$ 502,119
Percent Change in Fund Equity	(3.16%)		(15.41%)	(15.41%)

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

Utility Customer Services Fund

	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
STATEMENT OF CHANGE IN FINANCIAL POSITION				
FINANCIAL RESOURCES PROVIDED BY:				
OPERATIONS:				
Net Income (Loss)	\$ (22,904)	\$ (283,884)	\$ (108,140)	\$ (91,503)
EXPENSES NOT REQUIRING WORKING CAPITAL:				
Depreciation	0	0	0	0
TOTAL RESOURCES PROVIDED BY OPERATIONS	<u>(22,904)</u>	<u>(283,884)</u>	<u>(108,140)</u>	<u>(91,503)</u>
FINANCIAL RESOURCES WERE USED FOR:				
Acquisition of Fixed Assets	0	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>(22,904)</u>	<u>(283,884)</u>	<u>(108,140)</u>	<u>(91,503)</u>
Working Capital Beginning of Year	724,666	441,710	701,762	593,622
WORKING CAPITAL END OF YEAR	<u>\$ 701,762</u>	<u>\$ 157,826</u>	<u>\$ 593,622</u>	<u>\$ 502,119</u>

Summary of Total Revenues by Fund

Fund	General Government Revenues:	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
110	General Fund	\$ 72,306,796	\$ 73,582,607	\$ 73,104,627	\$ 73,199,759
219	Capital Quarter Cent Sales Tax Fund	4,747,115	4,622,480	4,729,602	4,775,602
220	Parks Sales Tax Fund	4,680,976	4,563,480	4,615,000	3,851,000
221	Transportation Sales Tax Fund	9,227,070	9,145,240	9,242,214	9,334,214
222	Public Improvement Fund	1,200,288	1,526,700	1,431,428	1,559,328
227	Special Road District Tax Fund	1,677,197	1,420,000	1,518,476	1,418,476
229	Convention & Tourism Fund	1,720,638	1,654,500	1,668,546	1,718,787
260	Office of Sustainability	0	318,000	280,646	796,310
3xx	Debt Service Funds (combined)	5,724,425	6,118,088	6,216,444	6,955,643
440	Capital Projects Fund	20,744,304	8,117,727	8,253,761	8,854,000
753	Contributions Fund	116,201	36,316	38,406	32,090
	Total Govt. Funds	122,145,010	111,105,138	111,099,150	112,495,209
Fund	Enterprise Fund Revenues:				
503	Railroad Fund	997,761	999,750	1,480,247	993,176
550	Water Utility Fund	16,370,972	18,988,500	19,131,760	20,535,600
551	Electric Utility Fund	116,322,406	121,150,140	119,711,063	124,994,602
552	Recreation Services Fund	6,598,765	6,776,016	6,430,016	6,815,181
553	Public Transportation Fund	5,298,705	4,786,007	5,275,114	8,593,898
554	Airport Fund	2,588,652	3,667,824	3,746,636	2,666,589
555	Sanitary Sewer Utility Fund	13,013,225	14,505,600	17,768,564	16,557,555
556	Parking Utility Fund	2,470,277	2,161,875	2,681,183	2,561,677
557	Solid Waste Utility Fund	14,659,402	14,130,847	14,902,705	15,736,638
558	Storm Water Utility Fund	1,321,158	1,174,000	1,232,840	1,274,050
	Total Enterprise Funds	179,641,323	188,340,559	192,360,128	200,728,966
Fund	Internal Service Fund Revenues:				
659	Employee Benefit Fund	13,533,416	12,171,494	11,674,913	12,048,485
669	Self Insurance Reserve Fund	3,709,002	3,800,331	3,710,073	4,070,362
671	Custodial / Maintenance Fund	1,094,249	1,235,580	1,229,348	1,656,069
672	Fleet Operations Fund	6,918,928	7,238,910	6,904,728	7,187,562
674	Information Technologies Fund	4,103,229	4,238,290	4,271,572	4,271,747
675	Public Communications Fund	1,643,536	1,625,678	1,633,033	1,598,167
676	Utility Customer Services Fund	1,964,451	1,989,832	2,017,600	1,965,462
	Total Internal Service Funds	32,966,811	32,300,115	31,441,267	32,797,854
	TOTAL CITY REVENUES	\$ 334,753,144	\$ 331,745,812	\$ 334,900,545	\$ 346,022,029

* Revenues do not include Appropriated Fund Balance.

Summary of Total Expenditures by Fund

Fund	General Government Exp.:	Actual FY 2009	Budget FY 2010	Estimated FY 2010	Proposed FY 2011
110	General Fund	\$ 72,554,174	\$ 77,260,282	\$ 75,066,921	\$ 76,155,029
219	Capital Quarter Cent Sales Tax Fund	3,000,625	3,682,000	5,488,056	6,000,250
220	Parks Sales Tax Fund	4,590,551	4,915,974	4,915,974	3,496,404
221	Transportation Sales Tax Fund	9,419,368	9,465,971	9,465,971	9,864,375
222	Public Improvement Fund	2,414,085	745,184	745,184	1,551,664
227	Special Road District Tax Fund	4,268,925	1,513,425	1,513,425	2,913,425
229	Convention & Tourism Fund	1,785,898	1,758,254	1,656,285	1,764,125
260	Office of Sustainability	0	297,368	280,646	717,398
266	CDBG	1,494,730	782,872	783,793	439,215
3xx	Debt Service Funds (combined)	5,448,567	5,662,131	5,662,131	6,678,505
440	Capital Projects Fund	40,272,798	11,611,179	11,611,179	9,246,000
753	Contributions Fund	68,020	94,928	94,578	87,122
	Total Govt. Funds	145,317,741	117,789,568	117,284,143	118,913,512
Fund	Enterprise Fund Expenditures:*				
503	Railroad Fund	1,627,284	1,185,384	1,160,917	1,273,836
550	Water Utility Fund	21,352,148	31,259,797	29,806,103	28,436,561
551	Electric Utility Fund	117,216,212	162,242,849	156,907,540	134,854,842
552	Recreation Services Fund	6,947,042	7,610,264	7,457,788	7,407,778
553	Public Transportation Fund	5,448,067	6,013,556	6,022,911	9,855,797
554	Airport Fund	3,101,701	4,808,642	4,712,178	3,597,353
555	Sanitary Sewer Utility Fund	20,524,714	77,361,512	77,584,103	24,391,348
556	Parking Utility Fund	4,054,238	2,550,573	2,628,646	2,716,001
557	Solid Waste Utility Fund	16,450,738	17,735,220	17,163,035	18,871,423
558	Storm Water Utility Fund	2,353,308	1,472,806	1,435,567	1,464,653
	Total Enterprise Funds	199,075,452	312,240,603	304,878,788	232,869,592
Fund	Internal Service Fund Expenditures:*				
659	Employee Benefit Fund	12,881,189	12,543,343	12,457,514	12,157,032
669	Self Insurance Reserve Fund	3,847,864	4,397,340	4,285,432	4,393,032
671	Custodial / Maintenance Fund	1,150,861	1,439,585	1,264,090	1,663,472
672	Fleet Operations Fund	6,669,728	7,058,179	6,670,401	7,112,574
674	Information Technologies Fund	4,022,612	5,128,575	4,617,368	4,617,146
675	Public Communications Fund	1,655,060	1,809,169	1,756,935	1,693,854
676	Utility Customer Services Fund	1,987,355	2,273,716	2,125,740	2,056,965
	Total Internal Service Funds	32,214,669	34,649,907	33,177,480	33,694,075
	TOTAL CITY EXPENDITURES	\$ 376,607,862	\$ 464,680,078	\$ 455,340,411	\$ 385,477,179

* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds. Funding for many CIP Projects is from accumulated balances.

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