

GENERAL FUND
CITY OF REDMOND
BUDGET TO BUDGET COMPARISON

<u>Department</u>	<u>2007-2008 Adopted Budget¹</u>	<u>2007-2008 Spending Plan¹</u>	<u>2009-2010 Adopted Budget</u>	<u>\$ Increase 2007-2008 Spending Plan vs. 2009-2010 Budget</u>	<u>% Increase 2007-2008 Spending Plan vs. 2009-2010 Budget</u>
Non-Departmental	\$12,232,326	\$12,432,326	\$15,939,709	\$3,507,383	28.21%
Council	308,964	308,964	337,179	\$28,215	9.13%
Executive	2,241,772	2,722,577	2,365,047	(\$357,530)	-13.13%
Human Resources	2,065,368	2,304,817	2,626,164	\$321,347	13.94%
Legal	1,604,055	1,651,713	1,888,574	\$236,861	14.34%
Finance/I.S.	11,738,857	13,483,036	13,142,891	(\$340,145)	-2.52%
Fire	31,517,732	31,632,596	33,466,859	\$1,834,263	5.80%
Parks	10,184,443	10,602,170	11,830,524	\$1,228,354	11.59%
Planning	10,393,857	10,449,002	11,133,164	\$684,162	6.55%
Police	26,688,340	27,614,443	30,013,428	\$2,398,985	8.69%
Public Works	16,369,074	16,501,449	19,134,435	\$2,632,986	15.96%
Total	<u>\$125,344,788</u>	<u>\$129,703,093</u>	<u>\$141,877,974</u>	<u>\$12,174,881</u>	<u>9.39%</u>
One-Time Expenses	<u>\$9,058,520</u>	<u>\$9,058,520</u>	<u>\$14,748,479</u>	<u>\$5,689,959</u>	<u>62.81%</u>
Total	\$134,403,308	\$138,761,613	\$156,626,453	\$17,864,840	12.87%

Note¹ – Council set the 2007/2008 budget appropriation limit at \$134.4 million however the operational spending plan implemented was \$138.7 million and included 8 unfunded positions (7 of which were subsequently filled and are included in the 2009-2010 Adopted Budget).

MAJOR CHANGES BY DEPARTMENT

Non-Departmental

- Transfer an additional \$2.6 million in one-time money to the CIP for a total CIP transfer of approximately \$9.2 million
- Transfer \$3 million in one-time money to the Information Services Fund to begin the implementation of the Information Technology Strategic Plan
- Budget \$2,296,418 (a combination of one-time funds and carry-over from 2007-2008) in an Economic Contingency to mitigate impacts of economic changes
- Budget a one-time \$200,000 in an economic development contingency to support the economic development strategy initiative being led by the Planning Department
- Reinstate the salary and benefit contingency set aside for future labor contracts

- Budget a one-time \$250,000 for the Mayor’s Budget by Priorities implementation/customer service fund to promote innovation and customer service throughout the organization

Council

- Increase medical premiums \$16,160
- Restore travel budget \$25,200
- Increase tuition \$12,000
- Budget a one-time \$50,000 to support an arts facility feasibility study in conjunction with the approval of an economic development strategy
- Reduce Council Contingency (\$20,000)

Executive

- Budget \$70,000 for internal/external surveys to support performance measurements
- Budget \$70,000 in one-time funds for contract lobbyist survey
- Budget \$300,000 in one-time funds in Communications for website improvements
- Prioritize core services in Communications \$78,481

Human Resources

- Increase salary and benefits \$72,935
- Add Compensation Analyst (1.0 FTE) \$200,493
- Increase citywide learning \$42,101
- Increase services and supplies \$23,894
- Prioritize core services in Human Resources \$288,962

Legal

- Increase salary and benefits \$62,387
- Right-size legal budget compared to actual trends \$180,095
- Prioritize core services in Legal/Prosecution \$42,037

Finance

- Increase transfer to Information Services \$1,007,435
- Prioritize core services in Finance \$400,594
- Reduced Senior Finance Analyst (1.0 FTE) (\$218,295)

Fire

- Increase salary and benefits \$811,699
- Increase overtime \$716,292
- Increase operating supplies \$496,986
- Transfer fire station maintenance to Public Works (\$574,918)
- Increase dispatch costs/fuel \$227,406
- Increase professional services/communications \$125,184

Parks

- Increase salary and benefits \$737,199
- Increase Program Coordinators to full-time (.50 FTE) \$59,297
- Increase repairs and maintenance \$284,074
- Increase operating supplies \$46,490
- Increase in utility costs \$99,573
- Increase in fleet maintenance \$31,412
- Prioritize core services in Parks \$393,036

Planning

- Increase salary and benefits \$251,758
- Increase Administrative Assistant in development to full-time (.30 FTE) \$22,000
- Budget \$679,000 one-time funds to re-write the zoning code (3.0 FTE limited duration)
- Budget \$100,000 one-time funds to create an economic development strategy
- Budget \$70,000 one-time funds to promote green lifestyles/green buildings
- Budget \$214,932 one-time funds for a limited duration building inspector (1.0 FTE)

Police

- Increase salary and benefits \$697,766
- Increase overtime \$648,932
- Increase in operating supplies \$367,843
- Increase in communications \$136,571
- Increase in repairs and maintenance \$83,501
- Increase in jail costs \$247,096
- Increase in other charges and services \$323,680
- Budget one-time funds for electronic traffic information processing program \$30,000

Public Works

- Budget fire station maintenance program \$689,088 (2.0 FTE)
- Budget one-time funds for roadway button truck \$207,500
- Budget one time funds for snow/ice removal chemical storage tank \$10,300
- Increase in utility costs \$1,071,029
- Increase in operating supplies \$137,947
- Increase in professional services \$429,280
- Increase repairs and maintenance \$191,082

GENERAL FUND (001)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Property Tax	\$22,775,001	\$24,996,322	\$24,699,674	\$27,706,095	\$3,006,421	12.2%
Sales Tax	36,429,271	40,937,026	42,634,226	41,460,662	(1,173,564)	-2.8%
Utility Taxes	19,182,445	19,819,406	25,770,837	27,722,276	1,951,439	7.6%
Other Taxes	<u>100,926</u>	<u>68,548</u>	<u>82,384</u>	<u>69,270</u>	<u>(13,114)</u>	<u>-15.9%</u>
Total Taxes	78,487,643	85,821,302	93,187,121	96,958,303	3,771,182	4.0%
Licenses & Permits	9,965,415	12,970,371	16,288,492	14,715,098	(1,573,394)	-9.7%
Intergovernmental	13,763,622	14,421,482	15,758,975	17,531,264	1,772,289	11.2%
Charges for Services	6,838,358	9,016,500	8,842,355	8,771,777	(70,578)	-0.8%
Fines & Forfeits	201,969	1,617,981	1,379,605	1,629,600	249,995	18.1%
Interest	669,564	990,348	2,672,953	1,866,882	(806,071)	-30.2%
Other Revenue	399,902	466,731	399,006	362,928	(36,078)	-9.0%
Non Revenue	39,897	40,073	40,073	42,122	2,049	5.1%
TOTAL REVENUE	\$110,366,370	\$125,344,788	\$138,568,580	\$141,877,974	\$3,309,394	2.4%
EXPENDITURES						
Salaries & Wages	\$53,918,860	\$65,664,796	\$63,179,073	\$70,105,911	\$6,926,838	11.0%
Overtime	3,390,412	2,001,759	3,313,883	3,366,511	52,628	1.6%
Supplemental Help	1,073,648	1,403,011	1,308,378	1,608,903	300,525	23.0%
Other Compensation	252,728	326,298	301,524	733,612	432,088	143.3%
Personnel Benefits	15,304,221	21,209,932	19,834,295	23,283,322	3,449,027	17.4%
Supplies	2,742,014	2,763,642	3,052,173	3,770,374	718,201	23.5%
Professional Services	3,824,403	4,893,464	4,470,035	5,478,192	1,008,157	22.6%
Communication	667,916	850,969	736,640	992,897	256,257	34.8%
Training	278,969	269,564	270,685	481,902	211,217	78.0%
Advertising	0	104,062	138,708	0	(138,708)	-100.0%
Rentals	406,699	99,087	80,492	122,357	41,865	52.0%
Insurance	0	4,034	4,588	0	(4,588)	-100.0%
Utilities	3,902,449	4,185,087	4,608,453	5,088,601	480,148	10.4%
Repairs & Maintenance	1,653,862	3,117,124	2,795,866	2,141,305	(654,561)	-23.4%
Other Services & Charges	1,600,070	(1,570,811)	397,092	5,117,914	4,720,822	1188.8%
Intergovernmental	7,116,616	5,555,704	5,725,136	7,204,759	1,479,623	25.8%
Capital	0	275,000	501,233	259,905	(241,328)	-48.1%
Interfund Payments	7,796,834	8,522,751	8,525,367	9,767,820	1,242,453	0
Debt Service	304,752	0	0	0	0	0
Transfers Out	6,330,683	13,815,143	13,635,000	17,102,168	3,467,168	25.4%
TOTAL EXPENDITURES	\$110,565,136	\$133,490,616	\$132,878,621	\$156,626,453	\$23,747,832	17.9%
NET CHANGES	(198,766)	(8,145,828)	5,689,959	(14,748,479)	(20,438,438)	-359.2%
FUND BALANCE JANUARY 1	3,830,954	9,058,520	9,058,520	14,748,479	5,689,959	62.8%
FUND BALANCE DECEMBER 31	\$3,632,188	\$912,692	\$14,748,479	\$0	(\$14,748,479)	-100.0%
FULL TIME EQUIVALENTS	413.06	428.52	428.52	434.85	6.33	1.5%

Fund Notes:

The General Fund is the largest operating fund of the City and includes: police, fire, transportation, planning, recreation, administration, city council, finance, human resources, and other services. Since most of the revenues that come into the General Fund are discretionary in nature, the Council has the greatest amount of flexibility in how these resources are expended to meet community needs.

The budget includes both on-going operations and one-time/project expenditures.

TOTAL SPECIAL REVENUE FUNDS

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$1,353,092	\$6,477,263	\$6,477,263	\$11,775,838	\$5,298,575	81.8%
Other Taxes	<u>20,754,174</u>	<u>17,331,313</u>	<u>23,296,081</u>	<u>18,277,449</u>	<u>(5,018,632)</u>	<u>-21.5%</u>
Total Taxes	22,107,266	23,808,576	29,773,344	30,053,287	279,943	0.9%
Licenses & Permits	0	5,805,607	3,508,247	2,559,771	(948,476)	-27.0%
Intergovernmental	9,400,557	11,613,247	11,196,160	12,144,235	948,075	8.5%
Charges for Services	3,886,491	4,421,754	5,031,335	4,545,239	(486,096)	-9.7%
Fines & Forfeits	5,718	0	67,925	30,000	(37,925)	-55.8%
Interest	1,317,735	1,315,500	2,512,505	665,927	(1,846,578)	-73.5%
Other Revenue	1,016,720	1,222,198	1,224,415	1,337,173	112,758	9.2%
Non-Revenue	6,590,704	9,808,074	10,743,939	7,192,648	(3,551,291)	-33.1%
TOTAL REVENUE	<u>\$44,325,190</u>	<u>\$57,994,956</u>	<u>\$64,057,870</u>	<u>\$58,528,280</u>	<u>(\$5,529,590)</u>	<u>-8.6%</u>
EXPENDITURES						
Salaries & Wages	\$7,048,360	\$12,432,064	\$12,586,393	\$17,158,673	\$4,572,280	36.3%
Overtime	891,469	550,936	937,481	185,596	(751,885)	-80.2%
Supplemental Help	882,888	1,117,695	1,132,626	1,380,910	248,284	21.9%
Other Compensation	1,504	400	886	34,166	33,280	3756.2%
Personnel Benefits	2,185,362	3,808,777	3,845,160	6,180,498	2,335,338	60.7%
Supplies	1,741,450	3,559,131	2,483,099	5,239,992	2,756,893	111.0%
Professional Services	2,782,015	5,919,636	3,585,657	4,347,720	762,063	21.3%
Communication	150,486	213,050	144,038	179,169	35,131	24.4%
Training	28,346	41,180	46,369	46,875	506	1.1%
Advertising	0	305,173	318,575	0	(318,575)	-100.0%
Rentals	114,623	146,280	160,984	163,665	2,681	1.7%
Utilities	5,558	4,742	12,803	7,004	(5,799)	-45.3%
Repairs & Maintenance	488,985	205,226	257,121	237,645	(19,476)	-7.6%
Other Services & Charges	1,425,249	4,999,066	1,661,687	4,683,348	3,021,661	181.8%
Intergovernmental	12,782,304	7,637,370	5,901,967	14,468,647	8,566,680	145.1%
Capital	0	4,698,653	4,021,101	2,003,194	(2,017,907)	-50.2%
Interfund Payments	9,045,674	14,536,170	14,517,779	18,305,819	3,788,040	26.1%
Debt Service	1,337,339	25,000	25,000	0	(25,000)	-100.0%
Transfers Out	526,229	689,319	628,719	852,207	223,488	35.5%
TOTAL EXPENDITURES	<u>\$41,437,841</u>	<u>\$60,889,868</u>	<u>\$52,267,445</u>	<u>\$75,475,128</u>	<u>\$23,207,683</u>	<u>44.4%</u>
NET CHANGES	2,887,349	(2,894,912)	11,790,425	(16,946,848)	(28,737,273)	-243.7%
FUND BALANCE JANUARY 1	21,656,381	24,431,101	24,226,675	36,017,100	11,790,425	48.7%
FUND BALANCE DECEMBER 31	<u>\$24,543,730</u>	<u>\$21,536,189</u>	<u>\$36,017,100</u>	<u>\$19,070,252</u>	<u>(\$16,946,848)</u>	<u>-47.1%</u>
FULL TIME EQUIVALENTS	55.02	113.12	113.12	114.26	1.14	1.0%

Fund Notes:

The Special Revenue fund types are restricted to specific purposes either by the state law, the source of the revenues, the City Council itself or in other ways.

A review of each of the special revenue funds will indicate the nature of the restriction of that particular revenue source.

RECREATION ACTIVITY FUND (110)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$23,490	\$0	\$0	\$0	\$0	0.0%
Charges for Services	2,981,317	3,434,000	3,224,200	3,595,303	371,103	11.5%
Interest	39,087	38,000	88,500	0	(88,500)	-100.0%
Other Revenue	310,371	285,000	345,500	338,726	(6,774)	-2.0%
TOTAL REVENUE	\$3,354,265	\$3,757,000	\$3,658,200	\$3,934,029	\$275,829	7.5%
EXPENDITURES						
Salaries & Wages	\$881,908	\$1,079,249	\$1,079,249	\$1,236,420	\$157,171	14.6%
Overtime	2,888	10,251	10,251	3,541	(6,710)	-65.5%
Supplemental Help	609,098	739,775	739,775	901,810	162,035	21.9%
Other Compensation	445	400	400	1,230	830	207.5%
Personnel Benefits	278,424	445,520	445,520	627,923	182,403	40.9%
Supplies	190,088	232,988	232,988	275,982	42,994	18.5%
Professional Services	759,331	868,304	868,304	1,104,022	235,718	27.1%
Communication	29,739	35,841	35,841	43,069	7,228	20.2%
Training	3,763	6,962	6,962	6,871	(91)	-1.3%
Advertising	0	6,187	6,187	0	(6,187)	-100.0%
Rentals	10,287	32,880	32,880	39,497	6,617	20.1%
Repairs & Maintenance	9,629	3,316	3,316	3,564	248	7.5%
Other Services & Charges	126,824	135,561	135,561	168,225	32,664	24.1%
Intergovernmental	38,021	40,123	40,123	42,472	2,349	5.9%
TOTAL EXPENDITURES	\$2,940,445	\$3,637,357	\$3,637,357	\$4,454,626	\$817,269	22.5%
NET CHANGES	413,820	119,643	20,843	(520,597)	(541,440)	-2597.7%
FUND BALANCE JANUARY 1	144,276	537,406	558,096	578,939	20,843	3.7%
FUND BALANCE DECEMBER 31	\$558,096	\$657,049	\$578,939	\$58,342	(\$520,597)	-89.9%
FULL TIME EQUIVALENTS	8.92	9.92	9.92	9.92	0.00	0.0%

Fund Notes:

The Recreation Activity Fund accounts for those recreation classes and other activities that are entirely funded by user fees. There are no tax revenues subsidizing the activities within this fund.

ARTS ACTIVITY FUND (111)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$14,040	\$55,690	\$37,000	\$50,000	\$13,000	35.1%
Charges for Services	10,016	9,000	15,103	9,409	(5,694)	-37.7%
Interest	9,406	6,000	17,893	0	(17,893)	-100.0%
Other Revenue	26,327	94,200	23,936	100,000	76,064	317.8%
Non-Revenue	257,735	224,754	265,374	236,694	(28,680)	-10.8%
TOTAL REVENUE	\$317,524	\$389,644	\$359,306	\$396,103	\$36,797	10.2%
EXPENDITURES						
Salaries & Wages	\$66,690	\$72,715	\$72,715	\$83,447	\$10,732	14.8%
Overtime	591	0	0	0	0	0.0%
Supplemental Help	2,318	4,220	5,500	37,440	31,940	580.7%
Other Compensation	4	0	0	0	0	0.0%
Personnel Benefits	16,844	24,592	19,704	28,605	8,901	45.2%
Supplies	13,048	8,475	21,450	6,458	(14,992)	-69.9%
Professional Services	86,986	152,980	111,250	164,948	53,698	48.3%
Communication	5,845	10,072	4,013	10,847	6,834	170.3%
Training	352	650	2,315	700	(1,615)	-69.8%
Advertising	0	10,500	47,000	0	(47,000)	-100.0%
Rentals	2,382	4,850	7,000	5,274	(1,726)	-24.7%
Repairs & Maintenance	1,000	3,000	3,500	3,229	(271)	-7.7%
Other Services & Charges	37,615	37,300	20,788	136,220	115,432	555.3%
Capital	0	105,687	36,874	137,414	100,540	272.7%
Interfund Payments	1,455	0	0	0	0	0.0%
Debt Service	9,783	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$244,913	\$435,041	\$352,109	\$614,582	\$262,473	74.5%
NET CHANGES	72,611	(45,397)	7,197	(218,479)	(225,676)	-3135.7%
FUND BALANCE JANUARY 1	141,516	214,127	214,127	221,324	7,197	3.4%
FUND BALANCE DECEMBER 31	\$214,127	\$168,730	\$221,324	\$2,845	(\$218,479)	-98.7%
FULL TIME EQUIVALENTS	0.52	0.52	0.52	1.00	0.48	92.3%

Fund Notes:

The Arts Activity Fund accounts for the City's arts programs. The source of revenues include user fees and grants. A significant source of revenue is transferred from the City's General Fund (found under "non-revenue" in the list above).

PARKS MAINTENANCE AND OPERATIONS FUND (112)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Property Tax	\$1,353,092	\$1,698,411	\$1,698,411	\$2,074,289	\$375,878	22.1%
Intergovernmental	\$90,000	\$40,000	\$40,000	\$41,818	\$1,818	4.5%
Charges for Services	74,423	100,000	193,000	104,545	(88,455)	-45.8%
Interest	20,086	5,000	40,000	0	0	0.0%
Other Revenue	200,750	32,734	70,741	39,449	(31,292)	-44.2%
Non-Revenue	0	0	3,000	0	0	0.0%
TOTAL REVENUE	\$1,738,351	\$1,876,145	\$2,045,152	\$2,260,101	\$257,949	12.6%
EXPENDITURES						
Salaries & Wages	\$568,202	\$960,196	\$850,000	\$1,023,251	\$173,251	20.4%
Overtime	6,782	12,000	12,000	12,000	0	0.0%
Supplemental Help	215,394	215,600	232,000	230,600	(1,400)	-0.6%
Personnel Benefits	216,398	278,896	331,231	471,814	140,583	42.4%
Supplies	186,837	156,102	160,051	169,280	9,229	5.8%
Professional Services	22,073	4,000	133,473	9,500	(123,973)	-92.9%
Communication	18,502	19,200	19,000	21,180	2,180	11.5%
Training	2,677	4,360	4,360	6,360	2,000	45.9%
Rentals	32,652	36,550	46,718	48,352	1,634	3.5%
Utilities	1,263	400	500	490	(10)	-2.0%
Repairs & Maintenance	230,309	179,910	192,898	200,738	7,840	4.1%
Other Services & Charges	11,893	12,280	12,280	17,780	5,500	44.8%
Intergovernmental	78,384	0	0	0	0	0.0%
Capital	0	0	138,055	0	(138,055)	-100.0%
Debt Service	14,981	0	0	0	0	0.0%
Transfers Out	0	38,621	43,121	55,868	12,747	29.6%
TOTAL EXPENDITURES	\$1,606,347	\$1,918,115	\$2,175,687	\$2,267,213	\$91,526	4.2%
NET CHANGES	132,004	(41,970)	(130,535)	(7,112)	166,423	-127.5%
FUND BALANCE JANUARY 1	282,138	414,143	414,143	283,608	(130,535)	-31.5%
FUND BALANCE DECEMBER 31	\$414,142	\$372,173	\$283,608	\$276,496	\$35,888	12.7%
FULL TIME EQUIVALENTS	6.73	11.83	11.83	11.83	0.00	0.0%

Fund Notes:

The Parks Maintenance Fund provides for the expenses necessary to maintain the City's parks. A dedicated property tax is the largest source of revenue to this fund.

SPECIAL EVENTS FUND (113)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$1,500	\$0	\$0	\$0	\$0	0.0%
Charges for Services	31,100	20,000	43,610	20,000	(23,610)	-54.1%
Other Revenue	157,615	236,141	204,692	250,000	45,308	22.1%
Non-Revenue	351,357	405,807	321,489	560,000	238,511	74.2%
TOTAL REVENUE	\$541,572	\$661,948	\$569,791	\$830,000	\$260,209	45.7%
EXPENDITURES						
Salaries & Wages	\$4,102	\$0	\$828	\$0	(\$828)	-100.0%
Overtime	54,724	74,426	47,984	52,000	4,016	8.4%
Supplemental Help	33,103	50,000	40,944	8,000	(32,944)	-80.5%
Other Compensation	11	0	0	0	0	0.0%
Personnel Benefits	12,488	2,150	31,412	39,660	8,248	26.3%
Supplies	34,536	37,600	44,342	97,727	53,385	120.4%
Professional Services	281,999	260,000	218,460	279,318	60,858	27.9%
Communication	956	1,200	80	1,500	1,420	1775.0%
Training	1,291	1,500	89	0	(89)	-100.0%
Advertising	0	150,486	73,897	0	(73,897)	-100.0%
Rentals	59,074	58,000	63,684	70,542	6,858	10.8%
Other Services & Charges	81,537	24,000	5,400	87,410	82,010	1518.7%
TOTAL EXPENDITURES	\$563,821	\$659,362	\$527,120	\$636,157	\$109,037	20.7%
NET CHANGES	(22,249)	2,586	42,671	193,843	151,172	354.3%
FUND BALANCE JANUARY 1	22,247	0	0	42,671	42,671	0.0%
FUND BALANCE DECEMBER 31	(\$2)	\$2,586	\$42,671	\$236,514	\$193,843	454.3%

Fund Notes:

This fund provides the revenues and accounting for the various special events that occur within the City. These include Derby Days and others. While there are some user fees, the majority of the resources come from a transfer to this fund from the General Fund (see "non-revenue" in the list above).

MICROSOFT DEVELOPMENT FUND (115)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Licenses & Permits	\$0	\$6,090,607	\$3,508,247	\$2,559,771	(\$948,476)	-27.0%
Charges for Services	0	0	721,295	0	(721,295)	-100.0%
TOTAL REVENUE	\$0	\$6,090,607	\$4,229,542	\$2,559,771	(\$1,669,771)	-39.5%
EXPENDITURES						
Salaries & Wages	\$0	\$1,803,665	\$1,848,081	\$1,965,361	\$117,280	6.3%
Overtime	0	0	6,551	0	0	0.0%
Personnel Benefits	0	262,305	246,895	670,695	423,800	171.7%
Supplies	0	124,543	116,538	14,970	(101,568)	-87.2%
Professional Services	0	2,257,142	158	0	0	0.0%
Communication	0	9,882	11,508	8,420	(3,088)	-26.8%
Training	0	0	698	12,336	11,638	1667.3%
Advertising	0	0	6,833	0	(6,833)	-100.0%
Rentals	0	0	10,702	0	(10,702)	-100.0%
Repairs & Maintenance	0	0	2,262	0	0	0.0%
Other Services & Charges	0	1,016,261	17,049	1,299,828	1,282,779	7524.1%
Capital	0	242,500	221,947	0	(221,947)	-100.0%
Interfund Payments	0	374,309	301,795	0	(301,795)	-100.0%
Transfers Out	0	0	0	26,686	26,686	0.0%
TOTAL EXPENDITURES	\$0	\$6,090,607	\$2,791,017	\$3,998,296	\$1,216,250	43.6%
NET CHANGES	0	0	1,438,525	(1,438,525)	(2,886,021)	-200.6%
FUND BALANCE JANUARY 1	0	0	0	1,438,525	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$0	\$1,438,525	\$0	(\$2,886,021)	-200.6%
FULL TIME EQUIVALENTS	0.00	14.00	14.00	14.00	0.00	0.0%

Fund Notes:

This fund accounts for the development agreement between the Microsoft Corporation and the City. The agreement provides for payments by Microsoft to the City for expenses related to supporting the development on the Microsoft campus. The 2007/2008 budget anticipated all the project revenues however the project will carry over into subsequent years.

CABLE ACCESS FUND (117)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$8	\$0	\$100	\$0	(\$100)	-100.0%
Interest	54,881	71,000	100,000	0	(100,000)	-100.0%
Other Revenue	252,476	420,000	370,000	528,998	158,998	43.0%
TOTAL REVENUE	\$307,365	\$491,000	\$470,100	\$528,998	\$58,898	12.5%
EXPENDITURES						
Supplemental Help	\$0	\$0	\$0	\$50,000	\$50,000	0.0%
Personnel Benefits	0	0	0	3,176	3,176	0.0%
Supplies	87,569	1,228,858	130,616	188,000	57,384	43.9%
Professional Services	8,412	79,349	79,349	67,498	(11,851)	-14.9%
Repairs & Maintenance	6,512	0	0	12,000	12,000	0.0%
Other Services & Charges	0	0	0	20,000	20,000	0.0%
Capital	0	110,569	90,023	70,000	(20,023)	-22.2%
Interfund Payments	1,455	0	0	0	0	0.0%
Debt Service	154,759	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$258,707	\$1,418,776	\$299,988	\$410,674	\$110,686	36.9%
NET CHANGES	48,658	(927,776)	170,112	118,324	(51,788)	-30.4%
FUND BALANCE JANUARY 1	879,118	927,776	927,776	1,097,888	51,788	5.6%
FUND BALANCE DECEMBER 31	\$927,776	\$0	\$1,097,888	\$1,216,212	\$0	0.0%

Fund Notes:

The Cable Access Fund accounts for revenues provided by cable subscribers which are used to provide public and community based programming, including the broadcast of public meetings.

OPERATING GRANTS FUND (118)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$401,936	\$758,174	\$758,174	\$750,000	(\$8,174)	-1.1%
Charges for Services	53,700	92,500	92,500	0	(92,500)	-100.0%
Interest	137,679	151,800	311,529	150,000	(161,529)	-51.9%
Non-Revenue	1,500,000	1,070,000	1,930,288	350,000	(1,580,288)	-81.9%
TOTAL REVENUE	\$2,093,315	\$2,072,474	\$3,092,491	\$1,250,000	(\$1,842,491)	-59.6%
EXPENDITURES						
Salaries & Wages	\$502,805	\$451,980	\$609,448	\$556,688	(\$52,760)	-8.7%
Overtime	96	0	2,300	0	(2,300)	-100.0%
Supplemental Help	6,483	0	5,085	0	(5,085)	-100.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	85,309	106,051	135,947	145,958	10,011	7.4%
Supplies	5,868	0	3,798	52,825	49,027	1290.9%
Professional Services	431	155,000	155,500	425,600	270,100	173.7%
Communication	254	0	35	2,000	1,965	5614.3%
Training	7,082	0	965	3,125	2,160	223.8%
Advertising	0	0	1,000	0	(1,000)	-100.0%
Other Services & Charges	1,002,104	3,664,526	1,363,088	2,670,100	1,307,012	95.9%
Interfund Payments	0	28,563	28,563	28,340	(223)	-0.8%
Transfers Out	0	0	0	33,534	33,534	0.0%
TOTAL EXPENDITURES	\$1,610,432	\$4,406,120	\$2,305,729	\$3,918,170	\$1,612,441	69.9%
NET CHANGES	482,883	(2,333,646)	786,762	(2,668,170)	(3,454,932)	-439.1%
FUND BALANCE JANUARY 1	1,850,763	2,333,646	2,333,646	3,120,408	786,762	33.7%
FUND BALANCE DECEMBER 31	\$2,333,646	\$0	\$3,120,408	\$452,238	(\$2,668,170)	-85.5%
FULL TIME EQUIVALENTS	3.25	3.25	3.25	3.25	0.00	0.0%

Fund Notes:

The Operating Grants Fund accounts for grants which are largely related to reducing congestion on the roadways. The City provides both direct and pass-through incentives for congestion relief.

HUMAN SERVICES FUND (119)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$173,549	\$0	\$0	\$0	\$0	0.0%
Other Revenue	1,537	39,923	40,297	0	(40,297)	-100.0%
Non-Revenue	1,098,548	1,191,868	1,191,868	1,320,323	128,455	10.8%
TOTAL REVENUE	\$1,273,634	\$1,231,791	\$1,232,165	\$1,320,323	\$88,158	7.2%
EXPENDITURES						
Salaries & Wages	\$14,356	\$0	\$0	\$0	\$0	0.0%
Personnel Benefits	1,728	0	0	0	0	0.0%
Professional Services	1,263,555	1,274,454	1,274,454	1,243,128	(31,326)	-2.5%
Other Services & Charges	1,128	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,280,767	\$1,274,454	\$1,274,454	\$1,243,128	(\$31,326)	-2.5%
NET CHANGES	(7,133)	(42,663)	(42,289)	77,195	119,484	-282.5%
FUND BALANCE JANUARY 1	60,679	53,547	53,547	11,258	(42,289)	-79.0%
FUND BALANCE DECEMBER 31	\$53,546	\$10,884	\$11,258	\$88,453	\$77,195	685.7%
FULL TIME EQUIVALENTS	0.34	0.34	0.34	0.00	(0.34)	-100.0%

Fund Notes:

The Human Services fund accounts for revenues provided by the General Fund, through a per capita transfer, which are used to assist outside agencies in providing assistance to those in need.

FIRE EQUIPMENT RESERVE FUND (120)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$156,605	\$156,000	\$295,000	\$160,000	(\$135,000)	-45.8%
Other Revenue	17,020	10,000	6,100	0	(6,100)	-100.0%
Non-Revenue	927,500	1,422,000	1,422,000	1,422,000	0	0.0%
TOTAL REVENUE	\$1,101,125	\$1,588,000	\$1,723,100	\$1,582,000	(\$141,100)	-8.2%
EXPENDITURES						
Professional Services	\$603	\$0	\$0	\$0	\$0	0.0%
Capital	0	2,562,996	2,562,996	1,738,296	(824,700)	-32.2%
Debt Service	21,793	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$22,396	\$2,562,996	\$2,562,996	\$1,738,296	(\$824,700)	-32.2%
NET CHANGES	1,078,729	(974,996)	(839,896)	(156,296)	683,600	-81.4%
FUND BALANCE JANUARY 1	1,651,172	2,364,358	2,729,902	1,890,006	(839,896)	-30.8%
FUND BALANCE DECEMBER 31	\$2,729,901	\$1,389,362	\$1,890,006	\$1,733,710	(\$156,296)	-8.3%

Fund Notes:

This fund accumulates resources for the timely replacement of fire vehicles and equipment. The vehicles involved are very expensive and if the City did not set aside these resources it would be forced to borrow in order to replace a fire truck or a ladder truck. The source of revenue is a transfer from the General Fund.

OPERATING RESERVE FUND (121)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$136,407	\$1,514,645	\$1,542,420	\$964,905	(\$577,515)	-37.4%
TOTAL REVENUE	\$136,407	\$1,514,645	\$1,542,420	\$964,905	(\$577,515)	-37.4%
EXPENDITURES						
Personnel Benefits	\$41,565	\$140,000	\$31,300	\$0	(\$31,300)	0.0%
TOTAL EXPENDITURES	\$41,565	\$140,000	\$31,300	\$0	(\$31,300)	0.0%
NET CHANGES	94,842	1,374,645	1,511,120	964,905	(546,215)	-36.1%
FUND BALANCE JANUARY 1	4,978,991	5,068,991	5,073,832	6,584,952	1,511,120	29.8%
FUND BALANCE DECEMBER 31	\$5,073,833	\$6,443,636	\$6,584,952	\$7,549,857	\$964,905	14.7%

Fund Notes:

This fund accumulates and maintains the City's general reserves consistent with its financial policies. The policy reserve level is 8.5% (one month) of the City's General Fund revenues. The source is a transfer from the General Fund.

ADVANCED LIFE SUPPORT (ALS) FUND (122)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Intergovernmental	\$8,610,528	\$10,653,383	\$10,149,884	\$11,530,325	\$1,380,441	13.6%
Charges for Services	366	0	0	0	0	0.0%
Other Revenue	1,100	0	70,000	0	(70,000)	-100.0%
Non-Revenue	8,787	0	28,000	0	(28,000)	-100.0%
TOTAL REVENUE	\$8,620,781	\$10,653,383	\$10,247,884	\$11,530,325	\$1,282,441	12.5%
EXPENDITURES						
Salaries & Wages	\$4,661,488	\$5,818,041	\$6,285,652	\$7,015,421	\$729,769	11.6%
Overtime	765,341	178,201	652,455	73,902	(578,553)	-88.7%
Supplemental Help	0	0	868	0	(868)	-100.0%
Other Compensation	0	0	459	0	(459)	-100.0%
Personnel Benefits	1,440,026	1,888,955	1,972,601	2,138,179	165,578	8.4%
Supplies	234,681	205,658	240,988	337,138	96,150	39.9%
Professional Services	89,747	118,470	105,698	134,706	(106,282)	-44.1%
Communication	76,663	80,600	45,761	66,153	20,392	44.6%
Training	9,939	14,208	16,769	13,483	(3,286)	-19.6%
Utilities	4,295	4,342	9,603	6,514	(3,089)	-32.2%
Repairs & Maintenance	36,000	16,000	16,000	15,114	(886)	-5.5%
Other Services & Charges	10,962	9,259	9,259	18,832	9,573	103.4%
Intergovernmental	877,794	240,000	386,409	322,500	(63,909)	-16.5%
Capital	0	0	50,809	0	(50,809)	-100.0%
Interfund Payments	0	0	54,123	0	(54,123)	-100.0%
Transfers Out	413,845	445,948	400,430	485,177	84,747	21.2%
TOTAL EXPENDITURES	\$8,620,781	\$9,019,682	\$10,247,884	\$10,627,119	\$243,945	2.4%
NET CHANGES	0	1,633,701	0	903,206	1,038,496	0.0%
FUND BALANCE JANUARY 1	0	0	0	0	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$1,633,701	\$0	\$903,206	\$1,038,496	0.0%
FULL TIME EQUIVALENTS	33.00	33.00	33.00	33.00	0.00	0.0%

Fund Notes:

This fund accounts for the provision of Advanced Life Support (ALS) services (paramedic) within the City and Fire District 34 service areas. The City provides these services in contract with King County Medic One and the County provides the resources for this service.

AID CAR DONATION FUND (124)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Other Revenue	\$49,456	\$100,000	\$82,879	\$80,000	(\$2,879)	-3.5%
TOTAL REVENUE	\$49,456	\$100,000	\$82,879	\$80,000	(\$2,879)	-3.5%
EXPENDITURES						
Supplies	\$111,377	\$90,000	\$40,000	\$110,000	\$70,000	175.0%
Professional Services	218	0	0	0	0	0.0%
Debt Service	10,147	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$121,742	\$90,000	\$40,000	\$110,000	\$70,000	175.0%
NET CHANGES	(72,286)	10,000	42,879	(30,000)	(72,879)	-170.0%
FUND BALANCE JANUARY 1	94,888	53,826	22,603	65,482	42,879	189.7%
FUND BALANCE DECEMBER 31	\$22,602	\$63,826	\$65,482	\$35,482	(\$30,000)	-45.8%

Fund Notes:

The Aid Car Donation Fund is used to account for the donations made to the Fire Department.

REAL ESTATE EXCISE TAX (REET) FUND (125)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$12,844,553	\$9,580,718	\$14,214,552	\$8,871,652	(\$5,342,900)	-37.6%
Total Taxes	12,844,553	9,580,718	14,214,552	8,871,652	(5,342,900)	-37.6%
Interest	327,324	247,500	770,478	0	(770,478)	-100.0%
TOTAL REVENUE	\$13,171,877	\$9,828,218	\$14,985,030	\$8,871,652	(\$6,113,378)	-40.8%
EXPENDITURES						
Interfund Payments	\$9,042,707	\$14,133,298	\$14,133,298	\$18,277,479	\$4,144,181	29.3%
TOTAL EXPENDITURES	\$9,042,707	\$14,133,298	\$14,133,298	\$18,277,479	\$4,144,181	29.3%
NET CHANGES	4,129,170	(4,305,080)	851,732	(9,405,827)	(10,257,559)	-1204.3%
FUND BALANCE JANUARY 1	4,424,924	5,485,189	8,554,095	9,405,827	851,732	10.0%
FUND BALANCE DECEMBER 31	\$8,554,094	\$1,180,109	\$9,405,827	\$0	(\$9,405,827)	-100.0%

Fund Notes:

The Real Estate Excise Tax (REET) fund is used to account for these tax revenues which are restricted in how they can be used. These taxes can only be used for certain types of capital investments and are transferred to the appropriate capital improvement fund when a qualifying project is approved for construction or acquisition. The source is .5% tax on the transfer of real property within Redmond's city limits.

DRUG ENFORCEMENT FUND (126)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Fines & Forfeits	\$5,718	\$0	\$67,925	\$30,000	(\$37,925)	-55.8%
TOTAL REVENUE	\$5,718	\$0	\$67,925	\$30,000	(\$37,925)	-55.8%
EXPENDITURES						
Overtime	\$0	\$6,058	\$0	\$0	\$0	0.0%
Other Compensation	1,000	0	0	0	0	0.0%
Personnel Benefits	270	500	0	0	0	0.0%
Supplies	281	20,048	2,661	0	(2,661)	-100.0%
Professional Services	1,229	550	0	0	0	0.0%
Communication	5,786	3,955	2,500	0	(2,500)	-100.0%
Training	0	6,000	0	0	0	0.0%
Advertising	0	0	0	0	0	0.0%
Rentals	10,228	14,000	0	0	0	0.0%
Other Services & Charges	129	20,796	0	155,753	155,753	0.0%
Interfund Payments	57	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$18,980	\$71,907	\$5,161	\$155,753	\$150,592	2917.9%
NET CHANGES	(13,262)	(71,907)	62,764	(125,753)	(188,517)	-300.4%
FUND BALANCE JANUARY 1	76,250	79,571	62,989	125,753	188,517	299.3%
FUND BALANCE DECEMBER 31	\$62,988	\$7,664	\$125,753	\$0	(\$188,517)	-149.9%

Fund Notes:

This fund accounts for revenues received as a result of drug enforcement action wherein cash or property is forfeited. The proceeds from these revenues are restricted to future drug enforcement activities.

CAPITAL EQUIPMENT REPLACEMENT FUND (127)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$81,543	\$82,500	\$284,849	\$84,000	(\$200,849)	-70.5%
Other Revenue	0	0	213	0	(213)	-100.0%
Non-Revenue	1,999,999	3,369,000	3,369,000	2,000,000	(1,369,000)	-40.6%
TOTAL REVENUE	\$2,081,542	\$3,451,500	\$3,654,062	\$2,084,000	(\$1,570,062)	-43.0%
EXPENDITURES						
Salaries & Wages	\$18,669	\$0	\$0	\$0	\$0	0.0%
Overtime	1,292	0	0	0	0	0.0%
Personnel Benefits	8,331	0	0	0	0	0.0%
Supplies	840,209	1,193,798	1,030,098	3,895,496	2,865,398	278.2%
Professional Services	4,170	0	0	0	0	0.0%
Repairs & Maintenance	181,803	0	36,145	0	(36,145)	-100.0%
Intergovernmental	0	45,000	45,000	0	(45,000)	-100.0%
Capital	0	1,633,651	920,397	0	(920,397)	-100.0%
Debt Service	1,099,492	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$2,153,966	\$2,872,449	\$2,031,640	\$3,895,496	\$1,863,856	91.7%
NET CHANGES	(72,424)	579,051	1,622,422	(1,811,496)	(3,433,918)	-211.7%
FUND BALANCE JANUARY 1	1,375,162	1,438,105	1,305,738	2,928,160	1,622,422	124.3%
FUND BALANCE DECEMBER 31	\$1,302,738	\$2,017,156	\$2,928,160	\$1,116,664	(\$1,811,496)	-61.9%

Fund Notes:

The Capital Equipment Reserve Fund provides resources for the timely replacement of a variety of equipment. This would be equipment that is not already on a replacement schedule within another fund (such as fire vehicles or within a utility fund). The source of revenue is a transfer from the General Fund.

EMERGENCY DISPATCH FUND (128)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUE						
EXPENDITURES						
Supplies	\$9,389	\$0	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	\$9,389	\$0	\$0	\$0	\$0	0.0%
NET CHANGES	(9,389)	0	0	0	0	0.0%
FUND BALANCE JANUARY 1	19,082	0	0	0	0	0.0%
FUND BALANCE DECEMBER 31	\$9,693	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

The Emergency Dispatch Fund activity is no longer accounted for in a separate fund.

BUSINESS TAX FUND (130)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	<u>\$7,391,688</u>	<u>\$7,275,595</u>	<u>\$8,479,903</u>	<u>\$8,789,006</u>	<u>\$309,103</u>	<u>3.6%</u>
Total Taxes	7,391,688	7,275,595	8,479,903	8,789,006	309,103	3.6%
Interest	432,115	495,000	506,576	200,000	(306,576)	-60.5%
TOTAL REVENUE	<u>\$7,823,803</u>	<u>\$7,770,595</u>	<u>\$8,986,479</u>	<u>\$8,989,006</u>	<u>\$2,527</u>	<u>0.0%</u>
EXPENDITURES						
Intergovernmental	<u>\$11,624,000</u>	<u>\$7,084,256</u>	<u>\$5,202,444</u>	<u>\$13,843,675</u>	<u>\$8,641,231</u>	<u>166.1%</u>
TOTAL EXPENDITURES	<u>\$11,624,000</u>	<u>\$7,084,256</u>	<u>\$5,202,444</u>	<u>\$13,843,675</u>	<u>\$8,641,231</u>	<u>166.1%</u>
NET CHANGES	(3,800,197)	686,339	3,784,035	(4,854,669)	(8,638,704)	-228.3%
FUND BALANCE JANUARY 1	4,870,831	4,554,869	1,070,634	4,854,669	3,784,035	353.4%
FUND BALANCE DECEMBER 31	<u>\$1,070,634</u>	<u>\$5,241,208</u>	<u>\$4,854,669</u>	<u>\$0</u>	<u>(\$4,854,669)</u>	<u>-100.0%</u>

Fund Notes:

The Business Tax Fund provides accountability for the collection of business license fees dedicated to transportation improvements. These revenues are held in this fund until qualifying projects are approved upon which time it is transferred to the appropriate fund for expenditure. Beginning in the 2009/2010 biennium resources from this fund will also be used to pay debt service on bonds sold for transportation projects.

HOTEL/MOTEL TAX FUND (131)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$517,933	\$475,000	\$601,626	\$616,791	\$15,165	2.5%
Total Taxes	517,933	475,000	601,626	616,791	15,165	2.5%
Interest	17,236	15,675	36,950	16,884	(20,066)	-54.3%
TOTAL REVENUE	\$535,169	\$490,675	\$638,576	\$633,675	(\$4,901)	-0.8%
EXPENDITURES						
Salaries & Wages	\$5,685	\$0	\$0	\$0	\$0	0.0%
Personnel Benefits	582	0	0	0	0	0.0%
Professional Services	111,778	353,387	353,387	533,000	179,613	50.8%
Training	59	0	0	0	0	0.0%
Advertising	0	109,800	109,800	0	(109,800)	-100.0%
Other Services & Charges	118,952	15,933	15,933	22,000	6,067	38.1%
Intergovernmental	154,105	227,991	227,991	260,000	32,009	14.0%
TOTAL EXPENDITURES	\$391,161	\$707,111	\$707,111	\$815,000	\$107,889	15.3%
NET CHANGES	144,008	(216,436)	(68,535)	(181,325)	(112,790)	164.6%
FUND BALANCE JANUARY 1	175,036	319,044	319,044	250,509	(68,535)	-21.5%
FUND BALANCE DECEMBER 31	\$319,044	\$102,608	\$250,509	\$69,184	(\$181,325)	-72.4%

Fund Notes:

The Hotel/Motel Tax Fund accumulates lodging taxes which can only be used in support of tourism related activities and functions.

FIRE LEVY FUND (135)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$2,285,797	\$2,285,797	\$4,640,397	\$2,354,600	103.0%
Total Taxes	0	2,285,797	2,285,797	4,640,397	2,354,600	103.0%
TOTAL REVENUE	\$0	\$2,285,797	\$2,285,797	\$4,640,397	\$2,354,600	103.0%
EXPENDITURES						
Salaries & Wages	\$0	\$500,139	\$500,139	\$2,403,504	\$1,903,365	380.6%
Overtime	0	135,000	135,000	0	(135,000)	-100.0%
Personnel Benefits	0	284,445	284,445	927,976	643,531	226.2%
Supplies	0	15,000	15,000	15,547	547	3.6%
Training	0	4,500	4,500	0	(4,500)	-100.0%
Debt Service	0	25,000	25,000	0	(25,000)	-100.0%
TOTAL EXPENDITURES	\$0	\$964,084	\$964,084	\$3,347,027	\$2,382,943	247.2%
NET CHANGES	0	1,321,713	1,321,713	1,293,370	(28,343)	-2.1%
FUND BALANCE JANUARY 1	0	0	0	1,321,713	1,321,713	0.0%
FUND BALANCE DECEMBER 31	\$0	\$1,321,713	\$1,321,713	\$2,615,083	\$1,293,370	97.9%
FULL TIME EQUIVALENTS	0.00	18.00	18.00	18.00	0.00	0.0%

Fund Notes:

The Fire Levy Fund accounts for a property tax dedicated to providing fire and emergency medical services to the City. This tax was approved by the voters in 2007 and was first collected in 2008.

POLICE LEVY FUND (136)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$0	\$2,174,055	\$2,174,055	\$4,413,550	\$2,239,495	103.0%
Total Taxes	0	2,174,055	2,174,055	4,413,550	2,239,495	103.0%
Interest	0	0	1,322	0	(1,322)	-100.0%
Non-Revenue	0	325,000	325,000	0	(325,000)	-100.0%
TOTAL REVENUE	\$0	\$2,499,055	\$2,500,377	\$4,413,550	\$1,913,173	76.5%
EXPENDITURES						
Salaries & Wages	\$0	\$1,277,448	\$799,493	\$2,250,347	\$1,450,854	181.5%
Overtime	0	90,000	28,130	0	(28,130)	-100.0%
Other Compensation	0	0	0	32,936	32,936	0.0%
Personnel Benefits	0	488,910	207,065	874,983	667,918	322.6%
Supplies	0	52,020	26,318	0	(26,318)	-100.0%
Professional Services	0	17,000	17,624	0	(17,624)	-100.0%
Training	0	0	6,459	0	(6,459)	-100.0%
Advertising	0	17,000	48,608	0	(48,608)	-100.0%
Other Services & Charges	0	6,750	970	0	(970)	-100.0%
Capital	0	43,250	0	0	0	0.0%
Transfers Out	0	17,836	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$2,010,214	\$1,134,667	\$3,158,266	\$2,023,599	178.3%
NET CHANGES	0	488,841	1,365,710	1,255,284	(110,426)	-8.1%
FUND BALANCE JANUARY 1	0	0	0	1,365,710	1,365,710	0.0%
FUND BALANCE DECEMBER 31	\$0	\$488,841	\$1,365,710	\$2,620,994	\$1,255,284	91.9%
FULL TIME EQUIVALENTS	0.00	17.00	17.00	17.00	0.00	0.0%

Fund Notes:

The Police Levy Fund accounts for a property tax dedicated to providing police and law enforcement services to the City. This tax was approved by the voters in 2007 and was first collected in 2008.

PARK LEVY FUND (137)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Property Tax	\$0	\$319,000	\$319,000	\$647,602	\$328,602	103.0%
Total Taxes	0	319,000	319,000	647,602	328,602	103.0%
TOTAL REVENUE	\$0	\$319,000	\$319,000	\$647,602	\$328,602	103.0%
EXPENDITURES						
Salaries & Wages	\$0	\$117,794	\$117,794	\$232,475	\$114,681	97.4%
Overtime	0	1,000	500	2,153	1,653	330.6%
Supplemental Help	0	84,100	84,100	133,060	48,960	58.2%
Personnel Benefits	0	60,865	60,865	130,361	69,496	114.2%
Supplies	0	20,241	20,241	31,569	11,328	56.0%
Professional Services	0	25,000	25,000	43,000	18,000	72.0%
Other Services & Charges	0	10,000	10,000	18,000	8,000	80.0%
Capital	0	0	0	57,484	57,484	0.0%
TOTAL EXPENDITURES	\$0	\$319,000	\$318,500	\$648,102	\$329,602	103.5%
NET CHANGES	0	0	500	(500)	(1,000)	-200.0%
FUND BALANCE JANUARY 1	0	0	0	500	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$0	\$500	\$0	(\$1,000)	-200.0%
FULL TIME EQUIVALENTS	0.00	3.00	3.00	3.00	0.00	0.0%

Fund Notes:

The Parks Levy Fund accounts for a property tax dedicated to providing park maintenance services to the City. This tax was approved by the voters in 2007 and was first collected in 2008.

SOLID WASTE & RECYCLING FUND (140)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$85,514	\$106,000	\$211,102	\$110,818	(\$100,284)	-47.5%
Charges for Services	735,561	766,254	741,527	815,982	74,455	10.0%
Interest	41,773	47,025	59,408	55,043	(4,365)	-7.3%
Other Revenue	68	4,200	10,057	0	(10,057)	-100.0%
TOTAL REVENUE	\$862,916	\$923,479	\$1,022,094	\$981,843	(\$40,251)	-3.9%
EXPENDITURES						
Salaries & Wages	\$324,455	\$350,837	\$422,994	\$391,759	(\$31,235)	-7.4%
Overtime	59,755	44,000	42,310	42,000	(310)	-0.7%
Supplemental Help	16,492	24,000	24,354	20,000	(4,354)	-17.9%
Other Compensation	44	0	27	0	(27)	-100.0%
Personnel Benefits	83,397	110,588	109,476	121,168	11,692	10.7%
Supplies	27,567	173,800	21,209	45,000	23,791	112.2%
Professional Services	151,483	354,000	243,000	343,000	100,000	41.2%
Communication	12,741	52,300	25,300	26,000	700	2.8%
Training	3,183	3,000	3,252	4,000	748	23.0%
Advertising	0	11,200	25,250	0	(25,250)	-100.0%
Utilities	0	0	2,700	0	(2,700)	-100.0%
Repairs & Maintenance	23,732	3,000	3,000	3,000	0	0.0%
Other Services & Charges	34,105	46,400	71,359	69,200	(2,159)	-3.0%
Intergovernmental	10,000	0	0	0	0	0.0%
Debt Service	26,384	0	0	0	0	0.0%
Transfers Out	112,384	186,914	185,168	250,942	65,774	35.5%
TOTAL EXPENDITURES	\$885,722	\$1,360,039	\$1,179,399	\$1,316,069	\$136,670	11.6%
NET CHANGES	(22,806)	(436,560)	(157,305)	(334,226)	(176,921)	112.5%
FUND BALANCE JANUARY 1	609,308	586,503	586,503	429,198	(157,305)	-26.8%
FUND BALANCE DECEMBER 31	\$586,502	\$149,943	\$429,198	\$94,972	(\$334,226)	-77.9%
FULL TIME EQUIVALENTS	2.26	2.26	2.26	3.26	1.00	44.2%

Fund Notes:

The Solid Waste Fund accounts for the revenues received from garbage service providers and is used for various recycling and other waste management programs.

TOTAL DEBT SERVICE FUNDS

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$3,273,089	\$598,012	\$598,012	\$574,726	(\$23,286)	-3.9%
Total Taxes	3,273,089	598,012	598,012	574,726	(23,286)	-3.9%
Non-Revenue	1,645,612	1,592,945	1,592,945	5,300,025	3,707,080	232.7%
TOTAL REVENUE	\$4,918,701	\$2,190,957	\$2,190,957	\$5,874,751	\$3,683,794	168.1%
EXPENDITURES						
Debt Service	\$4,913,225	\$3,145,143	\$2,191,262	\$5,916,491	\$3,725,229	170.0%
TOTAL EXPENDITURES	\$3,267,613	\$3,145,143	\$2,191,262	\$5,916,491	\$3,725,229	170.0%
NET CHANGES	1,651,088	(954,186)	1,592,640	5,258,285	3,665,645	230.2%
FUND BALANCE JANUARY 1	238,726	954,186	954,186	953,881	(305)	0.0%
FUND BALANCE DECEMBER 31	\$244,202	\$0	\$953,881	\$912,141	(\$41,740)	-4.4%

Fund Notes:

Debt Service Funds are used to account for City debt payments (both principal and interest).

EXCESS LEVY FUND (230)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Property Tax	\$3,273,089	\$598,012	\$598,012	\$574,726	(\$23,286)	-3.9%
Total Taxes	3,273,089	598,012	598,012	574,726	(23,286)	-3.9%
TOTAL REVENUE	\$3,273,089	\$598,012	\$598,012	\$574,726	(\$23,286)	-3.9%
EXPENDITURES						
Debt Service	\$3,267,613	\$1,552,198	\$598,317	\$616,466	\$18,149	3.0%
TOTAL EXPENDITURES	\$3,267,613	\$1,552,198	\$598,317	\$616,466	\$18,149	3.0%
NET CHANGES	5,476	(954,186)	(305)	(41,740)	(41,435)	13585.2%
FUND BALANCE JANUARY 1	238,726	954,186	954,186	953,881	(305)	0.0%
FUND BALANCE DECEMBER 31	\$244,202	\$0	\$953,881	\$912,141	(\$41,740)	-4.4%

Fund Notes:

Excess levies are those that are specifically approved by the voters to support debt service on bond issues. This bond issue was related to park facilities.

DEBT SERVICE FUND (233)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$1,645,612	\$1,592,945	\$1,592,945	\$5,300,025	\$3,707,080	232.7%
TOTAL REVENUE	\$1,645,612	\$1,592,945	\$1,592,945	\$5,300,025	\$3,707,080	232.7%
EXPENDITURES						
Debt Service	\$1,645,612	\$1,592,945	\$1,592,945	\$5,300,025	\$3,707,080	232.7%
TOTAL EXPENDITURES	\$1,645,612	\$1,592,945	\$1,592,945	\$5,300,025	\$3,707,080	232.7%
NET CHANGES	0	0	0	0	0	0.0%
FUND BALANCE JANUARY 1	0	0	0	0	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

Limited tax debt service funds (such as this fund) are used to account for debt which was approved by the City Council and not the voters. Therefore, there are no additional resources (excess levies) available to pay debt service. Debt service payments are made from transfers into the fund, in this case from the General Fund.

TOTAL CAPITAL PROJECT FUNDS

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Sales Tax	\$2,200,000	\$2,200,000	\$2,200,000	\$2,200,000	\$0	0.0%
Total Taxes	2,200,000	2,200,000	2,200,000	2,200,000	0	0.0%
Intergovernmental	\$4,649,522	\$8,121,639	\$10,349,627	\$5,764,724	(\$4,584,903)	-44.3%
Charges for Services	2,805,960	9,356,023	12,771,131	8,062,030	(4,709,101)	-36.9%
Interest	2,352,293	1,991,803	3,024,430	2,099,424	(925,006)	-30.6%
Other Revenue	4,920,630	46,438,150	34,793,012	24,233,160	(10,559,852)	-30.4%
Non-Revenue	29,879,120	32,948,930	78,385,323	40,988,317	(37,397,006)	-47.7%
TOTAL REVENUE	\$46,807,525	\$101,056,545	\$141,523,523	\$83,347,655	(\$58,175,868)	-41.1%
EXPENDITURES						
Salaries & Wages	\$1,947,518	\$0	\$279,192	\$1,284,000	\$1,004,808	359.9%
Overtime	30,396	0	12	0	(12)	-100.0%
Supplemental Help	4,223	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	700,091	0	8,402	322,755	314,353	3741.4%
Supplies	2,265,642	60,000	391,383	817,740	426,357	108.9%
Professional Services	6,718,987	2,601,049	2,244,532	405,049	(1,839,483)	-82.0%
Communication	8,524	0	0	0	0	0.0%
Training	101	0	21	0	(21)	-100.0%
Advertising	0	0	0	0	0	0.0%
Rentals	18,580	0	0	0	0	0.0%
Insurance	0	0	0	0	0	0.0%
Utilities	83,861	0	51,108	63,590	12,482	24.4%
Repairs & Maintenance	6,611,119	8,525,632	8,102,940	10,824,000	2,721,060	33.6%
Other Services & Charges	274,333	183,678	80,197	0	(80,197)	-100.0%
Intergovernmental	2,828,655	2,795,540	2,795,540	0	(2,795,540)	-100.0%
Capital	0	82,593,974	85,549,378	115,395,499	29,846,121	34.9%
Interfund Payments	0	2,969,587	819,587	0	(819,587)	-100.0%
Debt Service	19,155,718	5,661,562	5,661,979	5,658,962	(3,017)	-0.1%
Transfers Out	3,254,560	5,033,857	5,150,580	4,753,316	(397,264)	-7.7%
TOTAL EXPENDITURES	\$43,902,308	\$110,424,879	\$111,134,851	\$139,524,911	\$28,390,060	25.5%
NET CHANGES	2,905,217	(9,368,334)	30,388,672	(56,177,256)	(86,565,928)	-284.9%
FUND BALANCE JANUARY 1	36,782,718	28,541,092	39,700,416	70,089,088	30,388,672	76.5%
FUND BALANCE DECEMBER 31	\$39,687,935	\$19,172,758	\$70,089,088	\$13,911,832	(\$56,177,256)	-80.2%
FULL TIME EQUIVALENTS	13.25	12.85	12.85	12.85	0.00	0.0%

Fund Notes:

Capital Project Funds are used to account for capital construction and related projects within general government (other than utilities or internal enterprise).

COUNCIL CIP FUND (314)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$183,333	\$45,878	\$550,000	\$165,405	(\$384,595)	-69.9%
Non-Revenue	695,711	5,743,438	8,908,288	1,543,583	(7,364,705)	-82.7%
TOTAL REVENUE	\$879,044	\$5,789,316	\$9,458,288	\$1,708,988	(\$7,749,300)	-81.9%
EXPENDITURES						
Repairs & Maintenance	\$0	\$0	\$0	\$1,100,000	\$1,100,000	0.0%
Intergovernmental	0	0	0	0	0	0.0%
Transfers Out	3,200,000	4,919,021	4,918,679	4,687,916	(230,763)	0.0%
TOTAL EXPENDITURES	\$3,200,000	\$4,919,021	\$4,918,679	\$5,787,916	\$869,237	17.7%
NET CHANGES	(2,320,956)	870,295	4,539,609	(4,078,928)	(8,618,537)	211.3%
FUND BALANCE JANUARY 1	2,968,668	621,685	647,712	5,187,321	4,539,609	87.5%
FUND BALANCE DECEMBER 31	\$647,712	\$1,491,980	\$5,187,321	\$1,108,393	(\$4,078,928)	-368.0%

Fund Notes:

This fund accumulates resources for either projects or transfers to other capital project funds for projects within these other funds. The source is a transfer from the General Fund.

PARKS CIP FUND (315)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$1,255,628	\$469,200	\$1,043,077	\$0	(\$1,043,077)	-100.0%
Charges for Services	765,389	3,140,425	3,142,124	0	(3,142,124)	-100.0%
Interest	197,879	264,936	159,422	176,444	17,022	10.7%
Other Revenue	2,000	0	101,488	23,032,860	22,931,372	22595.2%
Non-Revenue	3,229,936	3,448,395	7,646,855	12,327,917	4,681,062	61.2%
TOTAL REVENUE	\$5,450,832	\$7,322,956	\$12,092,966	\$35,537,221	\$23,444,255	193.9%
EXPENDITURES						
Salaries & Wages	\$387,108	\$0	\$0	\$413,059	\$413,059	0.0%
Overtime	337	0	0	0	0	0.0%
Supplemental Help	585	0	0	0	0	0.0%
Personnel Benefits	131,410	0	0	128,674	128,674	0.0%
Supplies	75,504	0	0	0	0	0.0%
Professional Services	579,225	565,000	551,343	0	(551,343)	-100.0%
Communication	721	0	0	0	0	0.0%
Training	6	0	0	0	0	0.0%
Rentals	2,609	0	0	0	0	0.0%
Insurance	0	0	0	0	0	0.0%
Utilities	1,009	0	0	0	0	0.0%
Repairs & Maintenance	607,366	800,475	1,559,501	369,304	(1,190,197)	-76.3%
Other Services & Charges	7,068	0	0	0	0	0.0%
Intergovernmental	1,735,303	1,592,945	1,592,945	0	(1,592,945)	-100.0%
Capital	0	8,442,028	8,384,788	36,360,000	27,975,212	333.6%
Debt Service	3,891,040	0	0	0	0	0.0%
Transfers Out	0	20,076	0	0	0	0.0%
TOTAL EXPENDITURES	\$7,419,291	\$11,420,524	\$12,088,577	\$37,271,037	\$25,182,460	208.3%
NET CHANGES	(1,968,459)	(4,097,568)	4,389	(1,733,816)	(1,738,205)	-39603.7%
FUND BALANCE JANUARY 1	4,461,183	4,111,508	2,492,724	2,497,113	4,389	0.2%
FUND BALANCE DECEMBER 31	\$2,492,724	\$13,940	\$2,497,113	\$763,297	(\$1,733,816)	-69.4%
FULL TIME EQUIVALENTS	1.30	1.30	1.30	1.30	0.00	0.0%

Fund Notes:

This fund accounts for capital projects related to park facilities including land acquisition, design, and development. The source of funds varies, but includes grants, general funds, real estate excise tax, and others.

TRANSPORTATION CIP FUND (316)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Sales Tax	\$1,100,000	\$0	\$0	\$0	\$0	0.0%
Total Taxes	1,100,000	0	0	0	0	0.0%
Intergovernmental	3,393,894	7,652,439	9,306,550	5,764,724	(3,541,826)	-38.1%
Charges for Services	1,580,088	4,855,679	8,173,013	6,547,841	(1,625,172)	-19.9%
Interest	890,270	1,153,738	793,101	591,261	(201,840)	-25.4%
Other Revenue	4,828,484	46,218,000	34,233,922	1,200,300	(33,033,622)	-96.5%
Non-Revenue	19,723,401	15,655,094	53,721,882	12,783,524	(40,938,358)	-76.2%
TOTAL REVENUE	\$31,516,137	\$75,534,950	\$106,228,468	\$26,887,650	(\$79,340,818)	-74.7%
EXPENDITURES						
Salaries & Wages	\$1,250,925	\$0	\$252,114	\$718,985	\$466,871	185.2%
Overtime	27,790	0	0	0	0	0.0%
Supplemental Help	2,885	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	441,615	0	0	140,431	140,431	0.0%
Supplies	38,914	0	0	170,000	170,000	0.0%
Professional Services	5,395,101	1,719,000	1,452,147	0	(1,452,147)	-100.0%
Communication	6,723	0	0	0	0	0.0%
Training	62	0	0	0	0	0.0%
Advertising	0	0	0	0	0	0.0%
Rentals	307	0	0	0	0	0.0%
Insurance	0	0	0	0	0	0.0%
Utilities	53,518	0	0	0	0	0.0%
Repairs & Maintenance	3,823,922	4,395,579	3,718,110	5,032,908	1,314,798	35.4%
Other Services & Charges	124,255	0	4,817	0	(4,817)	-100.0%
Intergovernmental	106,000	170,000	170,000	0	(170,000)	-100.0%
Capital	0	67,039,641	72,233,246	63,511,746	(8,721,500)	-12.1%
Interfund Payments	0	2,969,587	819,587	0	(819,587)	-100.0%
Debt Service	11,965,709	0	0	0	0	0.0%
Transfers Out	44,375	56,314	57,539	65,400	7,861	13.7%
TOTAL EXPENDITURES	\$23,282,101	\$76,350,121	\$78,707,560	\$69,639,470	(\$9,068,090)	-11.5%
NET CHANGES	8,234,036	(815,171)	27,520,908	(42,751,820)	(70,272,728)	-255.3%
FUND BALANCE JANUARY 1	12,855,639	13,431,520	21,089,675	48,610,583	27,520,908	130.5%
FUND BALANCE DECEMBER 31	\$21,089,675	\$12,616,349	\$48,610,583	\$5,858,763	(\$42,751,820)	-87.9%
FULL TIME EQUIVALENTS	11.95	11.55	11.55	11.55	0.00	0.0%

Fund Notes:

This fund accounts for capital projects related to transportation improvements including land acquisition, design, and development. The source of funds varies but includes grants, general funds, real estate excise tax, business taxes, and others.

FIRE CIP FUND (317)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$482	\$190,485	\$286,079	\$201,050	(\$85,029)	-29.7%
Interest	172,947	164,763	343,277	257,901	(85,376)	-24.9%
Other Revenue	0	220,150	254,602	0	(254,602)	-100.0%
Non-Revenue	2,087,134	2,441,369	2,441,369	10,343,272	7,901,903	323.7%
TOTAL REVENUE	\$2,260,563	\$3,016,767	\$3,325,327	\$10,802,223	\$7,476,896	224.8%
EXPENDITURES						
Salaries & Wages	\$33,991	\$0	\$272	\$76,461	\$76,189	28010.7%
Overtime	892	0	0	0	0	0.0%
Supplemental Help	476	0	0	0	0	0.0%
Personnel Benefits	14,533	0	0	26,998	26,998	0.0%
Supplies	3,237	60,000	191,012	0	(191,012)	-100.0%
Professional Services	40,661	0	0	0	0	0.0%
Communication	496	0	0	0	0	0.0%
Repairs & Maintenance	918,489	0	0	900,000	900,000	0.0%
Other Services & Charges	979	0	0	0	0	0.0%
Intergovernmental	766,932	950,000	950,000	0	(950,000)	-100.0%
Capital	0	4,114,350	937,322	13,529,356	12,592,034	1343.4%
Debt Service	237,911	0	0	0	0	0.0%
Transfers Out	0	11,111	92,533	0	(92,533)	-100.0%
TOTAL EXPENDITURES	\$2,018,597	\$5,135,461	\$2,171,139	\$14,532,815	\$12,361,676	569.4%
NET CHANGES	241,966	(2,118,694)	1,154,188	(3,730,592)	(4,884,780)	-423.2%
FUND BALANCE JANUARY 1	2,334,437	2,471,276	2,576,404	3,730,592	4,884,780	189.6%
FUND BALANCE DECEMBER 31	\$2,576,403	\$352,582	\$3,730,592	\$0	\$0	0.0%

Fund Notes:

This fund accounts for capital projects related to fire facilities and equipment including. The source of funds varies, but includes grants, general funds, and others.

POLICE CIP FUND (318)

	2005-2006	2007-2008	2007-2008	2009-2010		
	Actual	Budget	Estimated	Budget	Change	Percent Change
REVENUE						
Charges for Services	\$183	\$0	\$482	\$0	(\$482)	-100.0%
Interest	256,348	137,634	350,267	179,606	(170,661)	-48.7%
Non-Revenue	1,391,422	2,105,850	2,105,850	887,164	(1,218,686)	-57.9%
TOTAL REVENUE	\$1,647,953	\$2,243,484	\$2,456,599	\$1,066,770	(\$1,389,829)	-56.6%
EXPENDITURES						
Salaries & Wages	\$98,537	\$0	\$0	\$50,348	\$50,348	0.0%
Overtime	127	0	0	0	0	0.0%
Supplemental Help	56	0	0	0	0	0.0%
Personnel Benefits	43,782	0	0	17,785	17,785	0.0%
Supplies	346,456	0	190,353	647,740	457,387	240.3%
Professional Services	155,187	0	120,399	8,000	(112,399)	-93.4%
Communication	110	0	0	0	0	0.0%
Training	6	0	0	0	0	0.0%
Repairs & Maintenance	196,146	943,407	30,943	1,033,000	1,002,057	3238.4%
Other Services & Charges	1,432	0	0	0	0	0.0%
Intergovernmental	82,420	0	0	0	0	0.0%
Capital	0	1,902,211	3,224,024	1,844,397	(1,379,627)	-42.8%
Dbt Service	164,892	0	0	0	0	0.0%
Transfers Out	8,730	4,942	59,436	0	(59,436)	-100.0%
TOTAL EXPENDITURES	\$1,097,881	\$2,850,560	\$3,625,155	\$3,601,270	(\$23,885)	-0.7%
NET CHANGES	550,072	(607,076)	(1,168,556)	(2,534,500)	(1,365,944)	116.9%
FUND BALANCE JANUARY 1	3,152,985	1,432,228	3,703,056	2,534,500	(1,168,556)	-31.6%
FUND BALANCE DECEMBER 31	\$3,703,057	\$825,152	\$2,534,500	\$0	(\$2,534,500)	-100.0%

Fund Notes:

This fund accounts for capital projects related to police facilities and equipment. The source of funds varies, but includes grants, general funds, and others.

GENERAL GOVERNMENT CIP FUND (319)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Sales Tax	\$1,100,000	\$2,200,000	\$2,200,000	\$2,200,000	\$0	0.0%
Total Taxes	1,100,000	2,200,000	2,200,000	2,200,000	0	0.0%
Charges for Services	459,818	1,169,433	1,169,433	1,313,139	143,706	12.3%
Interest	597,338	210,154	828,363	728,807	(99,556)	-12.0%
Other Revenue	90,146	0	203,000	0	(203,000)	-100.0%
Non-Revenue	2,751,516	3,554,784	3,561,079	3,102,857	(458,222)	-12.9%
TOTAL REVENUE	4,998,818	\$7,134,371	\$7,961,875	\$7,344,803	(\$617,072)	-7.8%
EXPENDITURES						
Salaries & Wages	\$176,957	\$0	\$26,806	\$25,147	(\$1,659)	-6.2%
Overtime	1,250	0	12	0	(12)	-100.0%
Supplemental Help	221	0	0	0	0	0.0%
Personnel Benefits	68,751	0	8,402	8,867	465	5.5%
Supplies	1,801,531	0	10,018	0	(10,018)	-100.0%
Professional Services	548,813	317,049	120,643	397,049	276,406	229.1%
Communication	474	0	0	0	0	0.0%
Training	27	0	21	0	(21)	-100.0%
Rentals	15,664	0	0	0	0	0.0%
Utilities	29,334	0	51,108	63,590	12,482	24.4%
Repairs & Maintenance	1,065,196	2,386,171	2,794,386	2,388,788	(405,598)	-14.5%
Other Services & Charges	140,599	183,678	75,380	0	(75,380)	-100.0%
Intergovernmental	138,000	0	0	0	0	0.0%
Capital	0	901,347	575,602	150,000	(425,602)	-73.9%
Debt Service	2,088,317	5,661,562	5,661,979	5,658,962	(3,017)	-0.1%
Transfers Out	1,455	22,393	22,393	0	(22,393)	-100.0%
TOTAL EXPENDITURES	\$6,076,589	\$9,472,200	\$9,346,750	\$8,692,403	(\$654,347)	-7.0%
NET CHANGES	(1,077,771)	(2,337,829)	(1,384,875)	(1,347,600)	37,275	-2.7%
FUND BALANCE JANUARY 1	9,991,623	6,210,976	8,913,854	7,528,979	(1,384,875)	-15.5%
FUND BALANCE DECEMBER 31	\$8,913,852	\$3,873,147	\$7,528,979	\$6,181,379	(\$1,347,600)	-17.9%

Fund Notes:

This fund accounts for capital projects related to general government facilities and equipment. The source of funds varies, but includes grants, general funds, and others.

PARKS ACQUISITION FUND (352)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$52,221	\$14,700	\$0	\$0	\$0	0.0%
TOTAL REVENUE	\$52,221	\$14,700	\$0	\$0	\$0	0.0%
EXPENDITURES						
Capital	\$0	\$194,396	\$194,396	\$0	(\$194,396)	0.0%
Debt Service	807,849	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$807,849	\$194,396	\$194,396	\$0	(\$194,396)	0.0%
NET CHANGES	(755,628)	(179,696)	(194,396)	0	194,396	0.0%
FUND BALANCE JANUARY 1	937,545	179,696	194,396	0	(194,396)	0.0%
FUND BALANCE DECEMBER 31	\$181,917	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

This fund accounts for capital projects related to parks property acquisition. The source of funds has been interest earnings over the past few bienniums.

1993 GO BOND FUND (353)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Interest	\$1,957	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUE	\$1,957	\$0	\$0	\$0	\$0	0.0%
EXPENDITURES						
Intergovernmental	\$0	\$82,595	\$82,595	\$0	(\$82,595)	0.0%
TOTAL EXPENDITURES	\$0	\$82,595	\$82,595	\$0	(\$82,595)	0.0%
NET CHANGES	1,957	(82,595)	(82,595)	0	82,595	0.0%
FUND BALANCE JANUARY 1	80,638	82,203	82,595	0	0	0.0%
FUND BALANCE DECEMBER 31	\$82,595	(\$392)	\$0	\$0	\$82,595	0.0%

Fund Notes:

This fund accounted for the projects related to the bonds sold in 1993. The projects are completed and the fund is being closed.

TOTAL ENTERPRISE FUNDS

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Intergovernmental	\$292,992	\$0	\$1,473,045	\$1,020,000	(\$453,045)	-30.8%
Charges for Services	63,424,952	92,811,447	81,144,004	94,606,919	13,462,915	16.6%
Interest	2,083,374	1,119,508	3,598,455	955,945	(2,642,510)	-73.4%
Other Revenue	205,932	67,149	7,779,442	0	(7,779,442)	-100.0%
Non-Revenue	19,152,940	114,053,336	38,751,780	92,206,297	53,454,517	137.9%
TOTAL REVENUE	\$85,160,190	\$208,051,440	\$132,746,726	\$188,789,161	\$56,042,435	42.2%
EXPENDITURES						
Salaries & Wages	\$9,824,436	\$9,790,947	\$9,558,733	\$10,415,501	\$856,768	9.0%
Overtime	132,260	112,137	113,014	112,950	(64)	-0.1%
Supplemental Help	164,124	160,274	81,107	129,600	48,493	59.8%
Other Compensation	989	2,607	2,030	2,600	570	28.1%
Personnel Benefits	2,703,094	3,347,527	2,893,535	3,944,525	1,050,990	36.3%
Supplies	12,353,748	21,328,738	16,208,175	30,593,221	14,385,046	88.8%
Professional Services	6,381,358	1,764,490	2,122,382	2,204,150	81,768	3.9%
Communication	147,332	178,095	156,454	212,090	55,636	35.6%
Training	36,002	44,400	46,011	52,800	6,789	14.8%
Advertising	0	19,000	47,692	0	(47,692)	-100.0%
Rentals	233,411	63,000	74,380	55,500	(18,880)	-25.4%
Insurance	0	0	0	450,500	450,500	0.0%
Utilities	441,436	488,624	634,700	656,600	21,900	3.5%
Repairs & Maintenance	497,643	621,000	477,734	852,114	374,380	78.4%
Other Services & Charges	413,713	667,000	648,069	28,170,578	27,522,509	4246.8%
Intergovernmental	30,205,064	80,549,956	40,601,877	46,183,787	5,581,910	13.7%
Capital	0	40,569,899	45,782,016	53,867,933	8,085,917	17.7%
Debt Service	16,896,980	9,422,076	512,450	7,082,375	6,569,925	1282.1%
Transfers Out	7,059,686	8,713,792	8,709,120	9,694,741	985,621	11.3%
TOTAL EXPENDITURES	\$87,491,276	\$177,843,562	\$128,669,479	\$194,681,565	\$66,012,086	51.3%
NET CHANGES	(2,331,086)	30,207,878	4,077,247	(5,892,404)	(9,969,651)	-244.5%
FUND BALANCE JANUARY 1	29,636,139	18,821,498	24,849,802	31,310,486	6,460,684	26.0%
FUND BALANCE DECEMBER 31	\$27,305,053	\$49,029,376	\$28,927,049	\$25,418,082	(\$3,508,967)	-12.1%
FULL TIME EQUIVALENTS	74.18	75.31	75.31	75.31	0.00	0.0%

Fund Notes:

Enterprise funds account for business type activities where the customers are external to the City (such as residents or businesses in a utility). An enterprise fund is used as it provides an accounting methodology that determines the long-term viability of the enterprise (using full accrual accounting).

WATER/WASTEWATER UTILITY FUND (401)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$0	\$0	\$23,504	\$0	(\$23,504)	-100.0%
Charges for Services	41,743,203	49,817,376	49,032,805	58,305,271	9,272,466	18.9%
Interest	389,532	129,360	810,096	0	(810,096)	-100.0%
Other Revenue	144,803	67,149	146,640	0	(146,640)	-100.0%
Non-Revenue	279,159	8,786,094	9,504,147	0	(9,504,147)	-100.0%
TOTAL REVENUE	\$42,556,697	\$58,799,979	\$59,517,192	\$58,305,271	(\$1,211,921)	-2.0%
EXPENDITURES						
Salaries & Wages	\$4,819,360	\$5,020,951	\$4,926,990	\$5,718,002	\$791,012	16.1%
Overtime	62,770	70,000	69,514	63,000	(6,514)	-9.4%
Supplemental Help	63,022	50,000	43,107	48,000	4,893	11.4%
Other Compensation	833	2,000	1,530	2,000	470	30.7%
Personnel Benefits	1,255,038	1,728,270	1,464,110	2,166,438	702,328	48.0%
Supplies	8,858,825	11,840,390	11,252,709	12,946,837	1,694,128	15.1%
Professional Services	321,476	514,040	915,038	530,200	(384,838)	-42.1%
Communication	87,933	121,800	104,157	129,140	24,983	24.0%
Training	33,912	35,900	40,511	40,800	289	0.7%
Advertising	0	10,500	17,692	0	(17,692)	-100.0%
Rentals	40,402	19,000	14,280	12,500	(1,780)	-12.5%
Insurance	0	0	0	450,500	450,500	0.0%
Utilities	275,910	325,001	384,047	385,000	953	0.2%
Repairs & Maintenance	303,196	364,000	240,581	622,114	381,533	158.6%
Other Services & Charges	335,819	595,500	595,669	28,079,078	27,483,409	4613.9%
Intergovernmental	21,175,003	32,640,635	33,346,464	0	(33,346,464)	-100.0%
Capital	0	218,132	262,296	222,000	(40,296)	-15.4%
Interfund Payments	0	0	0	0	0	0.0%
Debt Service	471,400	1,229,431	400,701	2,487,389	2,086,688	520.8%
Transfers Out	3,442,053	4,452,789	4,277,208	4,402,273	125,065	2.9%
TOTAL EXPENDITURES	\$41,546,952	\$59,238,339	\$58,356,604	\$58,305,271	(\$51,333)	-0.1%
NET CHANGES	1,009,745	(438,360)	1,160,588	0	(1,160,588)	-100.0%
FUND BALANCE JANUARY 1	4,246,907	4,205,017	5,256,651	6,417,239	1,160,588	22.1%
FUND BALANCE DECEMBER 31	\$5,256,652	\$3,766,657	\$6,417,239	\$6,417,239	\$0	0.0%
FULL TIME EQUIVALENTS	38.78	39.60	39.60	40.60	1.00	2.5%

Fund Notes:

This fund accounts for the water and wastewater utility within the City. Revenues are primarily utility rates.

NOVELTY HILL (UPD) FUND (402)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$7,166,876	\$16,237,250	\$10,809,956	\$15,121,741	\$4,311,785	39.9%
Interest	108,301	58,722	178,728	0	(178,728)	-100.0%
Other Revenue	60,739	0	50,070	0	(50,070)	-100.0%
Non-Revenue	176,185	484,620	397,265	0	(397,265)	-100.0%
TOTAL REVENUE	\$7,512,101	\$16,780,592	\$11,436,019	\$15,121,741	\$3,685,722	32.2%
EXPENDITURES						
Salaries & Wages	\$469,124	\$795,931	\$696,339	\$543,126	(\$153,213)	-22.0%
Overtime	8,081	8,000	9,200	8,500	(700)	-7.6%
Supplemental Help	4,883	0	0	0	0	0.0%
Other Compensation	4	0	25	0	(25)	-100.0%
Personnel Benefits	160,896	406,352	215,764	198,967	(16,797)	-7.8%
Supplies	3,057,424	9,210,181	4,700,716	6,976,326	2,275,610	48.4%
Professional Services	66,553	121,000	218,000	76,500	(141,500)	-64.9%
Communication	28,207	31,000	30,000	56,000	26,000	86.7%
Training	34	0	0	0	0	0.0%
Rentals	2,455	3,000	100	3,000	2,900	2900.0%
Utilities	94,920	85,623	98,860	119,600	20,740	21.0%
Repairs & Maintenance	18,036	42,000	21,653	30,000	8,347	38.5%
Other Services & Charges	22,662	25,000	400	0	(400)	-100.0%
Intergovernmental	3,349,344	5,339,289	4,803,114	5,419,604	616,490	12.8%
Capital	0	290,000	150,000	290,000	140,000	93.3%
Debt Service	92,960	0	0	0	0	0.0%
Transfers Out	542,540	716,869	889,927	1,400,118	510,191	57.3%
TOTAL EXPENDITURES	\$7,918,123	\$17,074,245	\$11,834,098	\$15,121,741	\$3,287,643	27.8%
NET CHANGES	(406,022)	(293,653)	(398,079)	0	398,079	-100.0%
FUND BALANCE JANUARY 1	1,109,332	1,450,527	703,311	305,232	(398,079)	-56.6%
FUND BALANCE DECEMBER 31	\$703,310	\$1,156,874	\$305,232	\$305,232	\$0	0.0%
FULL TIME EQUIVALENTS	5.94	5.94	5.94	5.94	0.00	0.0%

Fund Notes:

This fund accounts for the water and wastewater utility outside of the City. Revenues are primarily utility rates.

WATER CONSTRUCTION FUND (403)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$4,303	\$0	\$826	\$0	(\$826)	-100.0%
Interest	702,158	55,437	392,462	87,562	(304,900)	-77.7%
Non-Revenue	10,444,414	17,018,769	19,671,049	6,346,669	(13,324,380)	-67.7%
TOTAL REVENUE	\$11,150,875	\$17,074,206	\$20,064,337	\$6,434,231	(\$13,630,106)	-67.9%
EXPENDITURES						
Salaries & Wages	\$507,523	\$0	\$0	\$0	\$0	0.0%
Overtime	13,242	0	0	0	0	0.0%
Supplemental Help	326	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	195,723	0	0	0	0	0.0%
Supplies	407	0	0	826,961	826,961	0.0%
Professional Services	3,466,758	0	0	0	0	0.0%
Communication	2,713	0	0	0	0	0.0%
Training	150	0	0	0	0	0.0%
Other Services & Charges	5,617	0	0	0	0	0.0%
Intergovernmental	(43,500)	0	0	0	0	0.0%
Capital	0	19,113,267	22,349,733	9,452,847	(12,896,886)	-57.7%
Debt Service	11,295,634	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$15,444,593	\$19,113,267	\$22,349,733	\$10,279,808	(\$12,069,925)	-54.0%
NET CHANGES	(4,293,718)	(2,039,061)	(2,285,396)	(3,845,577)	(1,560,181)	68.3%
FUND BALANCE JANUARY 1	12,370,607	2,771,009	8,076,888	5,791,492	(2,285,396)	-28.3%
FUND BALANCE DECEMBER 31	\$8,076,889	\$731,948	\$5,791,492	\$1,945,915	(\$3,845,577)	-66.4%

Fund Notes:

This fund accounts for the construction projects related to the City's water enterprise fund within the City. In 2009, the wastewater portion of this fund was moved to the new Wastewater Construction Fund (404).

WASTEWATER CONSTRUCTION FUND (404)

	2005-2006 Actual	2007-2008 Budget	2007-2008 Estimated	2009-2010 Budget	Change	Percent Change
REVENUE						
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Interest	0	0	0	87,561	87,561	n/a
Non-Revenue	0	0	0	2,344,008	2,344,008	n/a
TOTAL REVENUE	\$0	\$0	\$0	\$2,431,569	\$2,431,569	n/a
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.0%
Overtime	0	0	0	0	0	0.0%
Supplemental Help	0	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	0	0	0	0	0	0.0%
Supplies	0	0	0	0	0	0.0%
Professional Services	0	0	0	0	0	0.0%
Communication	0	0	0	0	0	0.0%
Training	0	0	0	0	0	0.0%
Other Services & Charges	0	0	0	0	0	0.0%
Intergovernmental	0	0	0	0	0	0.0%
Capital	0	0	0	975,000	975,000	n/a
Debt Service	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$0	\$0	\$975,000	\$975,000	n/a
NET CHANGES	0	0	0	1,456,569	1,456,569	n/a
FUND BALANCE JANUARY 1	0	0	0	1,408,815	1,408,815	n/a
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$2,865,384	\$2,865,384	n/a

Fund Notes:

This fund accounts for construction projects related to the City's wastewater system within the Water/Wastewater Utility.

STORMWATER MANAGEMENT FUND (405)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$122,242	\$0	\$2,541	\$0	(\$2,541)	-100.0%
Charges for Services	14,508,475	26,756,821	21,299,324	21,179,907	(119,417)	-0.6%
Interest	55,019	32,524	546,678	0	(546,678)	-100.0%
Other Revenue	390	0	13,317	0	(13,317)	-100.0%
Non-Revenue	0	40,000,000	0	33,700,000	33,700,000	0.0%
TOTAL REVENUE	\$14,686,126	\$66,789,345	\$21,861,860	\$54,879,907	\$33,018,047	151.0%
EXPENDITURES						
Salaries & Wages	\$3,636,871	\$3,974,065	\$3,935,404	\$4,154,373	\$218,969	5.6%
Overtime	39,321	34,137	34,300	41,450	7,150	20.8%
Supplemental Help	95,713	110,274	38,000	81,600	43,600	114.7%
Other Compensation	152	607	475	600	125	26.3%
Personnel Benefits	939,499	1,212,905	1,213,661	1,579,120	365,459	30.1%
Supplies	430,532	278,167	254,750	319,000	64,250	25.2%
Professional Services	830,664	1,129,450	989,344	1,597,450	608,106	61.5%
Communication	27,031	25,295	22,297	26,950	4,653	20.9%
Training	1,859	8,500	5,500	12,000	6,500	118.2%
Advertising	0	8,500	30,000	0	(30,000)	-100.0%
Rentals	170,697	41,000	60,000	40,000	(20,000)	-33.3%
Utilities	70,570	78,000	151,793	152,000	207	0.1%
Repairs & Maintenance	166,882	215,000	215,500	200,000	(15,500)	-7.2%
Other Services & Charges	43,458	46,500	52,000	91,500	39,500	76.0%
Intergovernmental	5,724,217	42,570,032	2,452,299	40,764,183	38,311,884	1562.3%
Capital	0	0	145,769	50,000	(95,769)	-65.7%
Debt Service	49,317	8,192,645	111,749	4,594,986	4,483,237	4011.9%
Transfers Out	3,075,093	3,544,134	3,541,985	3,892,350	350,365	9.9%
TOTAL EXPENDITURES	\$15,301,876	\$61,469,211	\$13,254,826	\$57,597,562	\$44,342,736	334.5%
NET CHANGES	(615,750)	5,320,134	8,607,034	(2,717,655)	(11,324,689)	-131.6%
FUND BALANCE JANUARY 1	1,065,714	784,700	414,639	9,021,673	8,607,034	2075.8%
FUND BALANCE DECEMBER 31	\$449,964	\$6,104,834	\$9,021,673	\$6,304,018	(\$2,717,655)	-30.1%
FULL TIME EQUIVALENTS	29.46	29.77	29.77	28.77	(1.00)	-3.4%

Fund Notes:

This fund accounts for the surface stormwater utility within the City. Revenues are primarily utility rates.

STORMWATER CONSTRUCTION FUND (406)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$170,750	\$0	\$1,447,000	\$1,020,000	(\$427,000)	-29.5%
Charges for Services	2,095	0	1,093	0	(1,093)	-100.0%
Interest	575,580	784,743	1,185,491	538,870	(646,621)	-54.5%
Other Revenue	0	0	7,569,415	0	(7,569,415)	-100.0%
Non-Revenue	6,318,535	45,016,233	3,626,856	48,973,973	45,347,117	1250.3%
TOTAL REVENUE	\$7,066,960	\$45,800,976	\$13,829,855	\$50,532,843	\$36,702,988	265.4%
EXPENDITURES						
Salaries & Wages	\$391,558	\$0	\$0	\$0	\$0	0.0%
Overtime	8,846	0	0	0	0	0.0%
Supplemental Help	180	0	0	0	0	0.0%
Personnel Benefits	151,938	0	0	0	0	0.0%
Supplies	6,560	0	0	9,524,097	9,524,097	n/a
Professional Services	1,695,907	0	0	0	0	0.0%
Communication	1,448	0	0	0	0	0.0%
Training	47	0	0	0	0	0.0%
Rentals	19,857	0	0	0	0	0.0%
Utilities	36	0	0	0	0	0.0%
Repairs & Maintenance	9,529	0	0	0	0	0.0%
Other Services & Charges	6,157	0	0	0	0	0.0%
Capital	0	20,928,500	22,349,266	42,858,086	20,508,820	91.8%
Dbt Service	4,987,669	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$7,279,732	\$20,928,500	\$22,349,266	\$52,382,183	\$30,032,917	134.4%
NET CHANGES	(212,772)	24,872,476	(8,519,411)	(1,849,340)	6,670,071	-78.3%
FUND BALANCE JANUARY 1	8,470,583	5,657,683	10,368,751	1,849,340	(8,519,411)	-82.2%
FUND BALANCE DECEMBER 31	\$8,257,811	\$30,530,159	\$1,849,340	\$0	(\$1,849,340)	-100.0%

Fund Notes:

This fund accounts for the construction projects related to the City's stormwater enterprise fund within the City.

NOVELTY HILL (UPD) WATER CONSTRUCTION FUND (407)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$252,784	\$58,722	\$485,000	\$115,277	(\$369,723)	-76.2%
Non-Revenue	1,934,647	2,747,620	5,552,463	841,647	(4,710,816)	-84.8%
TOTAL REVENUE	\$2,187,431	\$2,806,342	\$6,037,463	\$956,924	(\$5,080,539)	-84.2%
EXPENDITURES						
Capital	\$0	\$20,000	\$524,952	\$0	(\$524,952)	-100.0%
TOTAL EXPENDITURES	\$0	\$20,000	\$524,952	\$0	(\$524,952)	-100.0%
NET CHANGES	2,187,431	2,786,342	5,512,511	956,924	(4,555,587)	-82.6%
FUND BALANCE JANUARY 1	2,372,996	3,952,562	29,562	2,646,347	2,616,785	8851.9%
FUND BALANCE DECEMBER 31	\$4,560,427	\$6,738,904	\$5,542,073	\$3,603,271	(\$1,938,802)	-35.0%

Fund Notes:

This fund accounts for the construction projects related to the City's water enterprise fund outside of the City. In 2008, the Wastewater portion of this fund was moved to the New Novelty Hill (UPD)Wastewater Construction fund.

NOVELTY HILL (UPD) WASTEWATER CONSTRUCTION FUND (408)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$0	\$0	\$0	\$126,675	\$126,675	n/a
Non-Revenue	0	0	0	0	0	n/a
TOTAL REVENUE	\$0	\$0	\$0	\$126,675	\$126,675	n/a
EXPENDITURES						
Capital	\$0	\$0	\$0	\$20,000	\$20,000	n/a
TOTAL EXPENDITURES	\$0	\$0	\$0	\$20,000	\$20,000	n/a
NET CHANGES	0	0	0	106,675	106,675	n/a
FUND BALANCE JANUARY 1	0	0	0	3,870,348	3,870,348	n/a
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$3,977,023	\$3,977,023	n/a

Fund Notes:

This fund accounts for the construction projects related to the City's wastewater enterprise fund outside of the City.

TOTAL INTERNAL SERVICE FUNDS

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Charges for Services	\$54,996	\$110,291	\$110,477	\$118,400	\$7,923	7.2%
Interest	584,155	442,000	958,878	71,878	(887,000)	-92.5%
Other Revenue	24,657,950	29,649,124	28,987,704	37,731,207	8,743,503	30.2%
Non-Revenue	196,498	219,214	392,350	393,552	1,202	0.3%
TOTAL REVENUE	\$25,493,599	\$30,420,629	\$30,449,409	\$38,315,037	\$7,865,628	25.8%
EXPENDITURES						
Salaries & Wages	\$4,377,792	\$4,669,547	\$4,557,921	\$5,111,753	\$553,832	12.2%
Overtime	11,031	3,000	11,110	5,000	(6,110)	-55.0%
Supplemental Help	17,477	15,000	32,154	25,000	(7,154)	-22.2%
Other Compensation	13,279	8,000	4,810	14,500	9,690	201.5%
Personnel Benefits	12,794,494	16,808,252	16,315,174	20,571,327	4,256,153	26.1%
Supplies	934,690	1,161,653	1,045,167	1,300,658	255,491	24.4%
Professional Services	811,469	854,258	1,000,794	4,150,504	3,149,710	314.7%
Communication	47,622	40,551	34,619	90,468	55,849	161.3%
Training	32,448	35,594	31,545	48,130	16,585	52.6%
Advertising	0	400	15,038	0	(15,038)	-100.0%
Rentals	528	2,000	783	2,000	1,217	155.4%
Insurance	0	1,448,849	1,489,496	0	(1,489,496)	-100.0%
Utilities	36,293	5,000	977	5,000	4,023	411.8%
Repairs & Maintenance	1,018,918	957,534	1,090,486	1,274,013	183,527	16.8%
Other Services & Charges	1,416,984	155,026	106,252	1,904,304	1,798,052	1692.3%
Intergovernmental	468,172	450,424	313,478	544,321	230,843	73.6%
Capital	0	2,624,792	2,655,288	3,197,279	541,991	20.4%
Interfund Payments	0	143,327	1,957	0	(1,957)	-100.0%
Debt Service	1,993,968	0	0	0	0	0.0%
Transfers Out	2,237,736	589,988	583,988	334,234	(249,754)	-42.8%
TOTAL EXPENDITURES	\$26,212,901	\$29,973,195	\$29,291,037	\$38,578,491	\$9,287,454	31.7%
NET CHANGES	(719,302)	447,434	1,158,372	(263,454)	(1,421,826)	-122.7%
FUND BALANCE JANUARY 1	7,354,486	8,302,255	8,733,668	9,892,040	1,158,372	13.3%
FUND BALANCE DECEMBER 31	\$6,635,184	\$8,749,689	\$9,892,040	\$9,628,586	(\$263,454)	-2.7%
FULL TIME EQUIVALENTS	30.46	30.96	30.96	30.96	0.00	0.0%

Fund Notes:

Internal Service Funds are used to account for business like activities where the customers are largely internal to the City. An example is the City Fleet Services. The goal is to provide a long-term financial viability perspective which is accomplished through full accrual accounting.

FLEET MAINTENANCE FUND (501)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$54,996	\$110,291	\$110,477	\$118,400	\$7,923	7.2%
Interest	355,224	400,000	470,366	0	(470,366)	-100.0%
Other Revenue	3,585,414	4,626,759	4,627,207	5,440,404	813,197	17.6%
Non-Revenue	196,498	219,214	334,246	393,552	59,306	17.7%
TOTAL REVENUE	\$4,192,132	\$5,356,264	\$5,542,296	\$5,952,356	\$410,060	7.4%
EXPENDITURES						
Salaries & Wages	\$779,174	\$808,186	\$920,538	\$905,714	(\$14,824)	-1.6%
Overtime	1,788	3,000	1,235	3,000	1,765	142.9%
Supplemental Help	17,477	15,000	32,154	25,000	(7,154)	-22.2%
Other Compensation	3,788	8,000	4,810	2,500	(2,310)	-48.0%
Personnel Benefits	220,407	297,355	315,854	346,408	30,554	9.7%
Supplies	778,107	937,695	875,349	996,287	120,938	13.8%
Professional Services	11,020	7,500	18,441	20,280	1,839	10.0%
Communication	1,888	1,963	1,989	2,150	161	8.1%
Training	8,237	11,000	9,401	11,000	1,599	17.0%
Advertising	0	400	1,951	0	(1,951)	-100.0%
Rentals	528	2,000	783	2,000	1,217	155.4%
Utilities	515	5,000	977	5,000	4,023	411.8%
Repairs & Maintenance	206,597	180,500	183,420	225,000	41,580	22.7%
Other Services & Charges	27,191	48,200	32,014	34,000	1,986	6.2%
Capital	0	2,567,533	2,567,533	3,103,020	535,487	20.9%
Debt Service	1,919,469	0	0	0	0	0.0%
Transfers Out	2,200,401	556,086	550,086	299,288	(250,798)	-45.6%
TOTAL EXPENDITURES	\$6,176,587	\$5,449,418	\$5,516,535	\$5,980,647	\$464,112	8.4%
NET CHANGES	(1,984,456)	(93,154)	25,761	(28,291)	(54,052)	-209.8%
FUND BALANCE JANUARY 1	4,854,892	5,132,262	4,548,214	4,573,975	25,761	0.6%
FUND BALANCE DECEMBER 31	\$2,870,437	\$5,039,108	\$4,573,975	\$4,545,684	(\$28,291)	-0.6%
FULL TIME EQUIVALENTS	6.66	6.16	6.16	6.16	0.00	0.0%

Fund Notes:

The Fleet Fund accounts for the maintenance and replacement of vehicles in the City's fleet. Revenues are provided by a transfer from the customer funds into this fund.

INSURANCE CLAIMS & RESERVE FUND (510)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Interest	\$31,292	\$2,000	\$53,864	\$31,878	(\$21,986)	-40.8%
Other Revenue	2,181,180	2,146,221	2,149,668	2,310,743	161,075	7.5%
TOTAL REVENUE	\$2,212,472	\$2,148,221	\$2,261,636	\$2,342,621	\$139,089	6.1%
EXPENDITURES						
Salaries & Wages	\$393,224	\$452,008	\$422,308	\$396,130	(\$26,178)	-6.2%
Overtime	0	0	899	2,000	1,101	122.5%
Supplemental Help	0	0	0	0	0	0.0%
Other Compensation	35	0	0	0	0	0.0%
Personnel Benefits	85,176	139,759	93,318	129,851	36,533	39.1%
Supplies	912	4,778	7,767	5,082	(2,685)	-34.6%
Professional Services	55,450	53,271	86,553	24,668	(61,885)	-71.5%
Communication	1,084	2,597	1,087	2,762	1,675	154.1%
Training	2,194	3,137	1,547	3,330	1,783	115.3%
Advertising	0	0	6,349	0	(6,349)	-100.0%
Rentals	0	0	0	0	0	0.0%
Insurance	0	1,448,849	1,489,496	0	(1,489,496)	-100.0%
Utilities	35,778	0	0	0	0	0.0%
Repairs & Maintenance	457	727	514	772	258	50.2%
Other Services & Charges	1,272,365	20,863	13,540	1,680,116	1,666,576	12308.5%
Intergovernmental	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Interfund Payments	0	0	0	0	0	0.0%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	0	33,280	33,280	34,946	1,666	5.0%
TOTAL EXPENDITURES	\$1,846,675	\$2,159,269	\$2,156,658	\$2,279,657	\$122,999	5.7%
NET CHANGES	365,797	(11,048)	104,978	62,964	16,090	15.3%
FUND BALANCE JANUARY 1	306,478	660,001	672,275	777,253	104,978	15.6%
FUND BALANCE DECEMBER 31	\$672,275	\$648,953	\$777,253	\$840,217	\$121,068	15.6%
FULL TIME EQUIVALENTS	2.80	2.80	2.80	2.80	0.00	0.0%

Fund Notes:

The City Insurance Claims Fund accounts for the activity and the accumulation of reserves for the City's self-insurance program. The City participates in a pool made up of other cities (and other local governments which lowers the cost of purchasing stop-loss coverage.) Revenues come from other City funds.

MEDICAL SELF-INSURANCE FUND (511)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$194,841	\$40,000	\$399,207	\$40,000	(\$359,207)	-90.0%
Other Revenue	12,282,987	15,227,031	14,658,047	18,656,773	3,998,726	27.3%
TOTAL REVENUE	\$12,477,828	\$15,267,031	\$15,057,254	\$18,696,773	\$3,639,519	24.2%
EXPENDITURES						
Other Compensation	\$9,432	\$0	\$0	\$12,000	\$12,000	0.0%
Personnel Benefits	10,792,737	14,219,818	14,142,469	17,907,222	3,764,753	26.6%
Supplies	4,269	1,108	1,348	0	(1,348)	-100.0%
Professional Services	557,624	523,793	607,362	659,736	52,374	8.6%
Training	1,250	1,108	1,440	0	(1,440)	-100.0%
Repairs & Maintenance	0	443	626	0	(626)	-100.0%
Other Services & Charges	4,572	5,769	4,892	42,358	37,466	765.9%
Intergovernmental	138,990	0	0	143,633	143,633	0.0%
Interfund Payments	0	143,327	1,957	0	(1,957)	-100.0%
TOTAL EXPENDITURES	\$11,508,874	\$14,895,366	\$14,760,094	\$18,764,949	\$4,004,855	27.1%
NET CHANGES	968,954	371,665	297,160	(68,176)	(365,336)	-122.9%
FUND BALANCE JANUARY 1	1,876,575	2,109,172	3,220,150	3,517,310	297,160	9.2%
FUND BALANCE DECEMBER 31	\$2,845,529	\$2,480,837	\$3,517,310	\$3,449,134	(\$68,176)	-1.9%

Fund Notes:

This fund accounts for the activity and accumulation of reserves for the City's self-insured medical program. The program is managed by the City with the assistance of an employee committee. Revenues come from other City funds.

WORKERS' COMPENSATION FUND (512)

	2005-2006	2007-2008	2007-2008	2009-2010		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$2,798	\$0	\$35,441	\$0	(\$35,441)	-100.0%
Other Revenue	1,218,628	1,725,983	1,629,652	1,214,696	(414,956)	-25.5%
TOTAL REVENUE	\$1,221,426	\$1,725,983	\$1,665,093	\$1,214,696	(\$450,397)	-27.0%
EXPENDITURES						
Personnel Benefits	\$965,576	\$1,121,633	\$888,198	\$1,070,195	\$181,997	20.5%
Professional Services	34,925	39,696	39,300	35,000	(4,300)	-10.9%
Intergovernmental	329,182	450,424	313,478	400,688	87,210	27.8%
TOTAL EXPENDITURES	\$1,329,683	\$1,611,753	\$1,240,976	\$1,505,883	\$264,907	21.3%
NET CHANGES	(108,257)	114,230	424,117	(291,187)	(715,304)	-168.7%
FUND BALANCE JANUARY 1	174,459	187,928	84,985	509,102	424,117	499.0%
FUND BALANCE DECEMBER 31	\$66,202	\$302,158	\$509,102	\$217,915	(\$291,187)	-57.2%

Fund Notes:

The Workers' Compensation Fund accounts for the activity and accumulation of reserves for the City's self-insured workers' compensation program. The program is managed by the City with the assistance of an employee committee. Revenues come from other City funds.

INFORMATION TECHNOLOGY FUND (520)

	2005-2006	2007-2008	2007-2008	2009-2010	Change	Percent
	Actual	Budget	Estimated	Budget		Change
REVENUE						
Other Revenue	\$5,389,741	\$5,923,130	\$5,923,130	\$10,108,591	\$4,185,461	70.7%
TOTAL REVENUE	\$5,389,741	\$5,923,130	\$5,923,130	\$10,108,591	\$4,185,461	70.7%
EXPENDITURES						
Salaries & Wages	\$3,205,394	\$3,409,353	\$3,215,075	\$3,809,909	\$594,834	18.5%
Overtime	9,243	0	8,976	0	(8,976)	-100.0%
Other Compensation	24	0	0	0	0	0.0%
Personnel Benefits	730,598	1,029,687	875,335	1,117,651	242,316	27.7%
Supplies	151,402	218,072	160,703	299,289	138,586	86.2%
Professional Services	152,450	229,998	249,138	3,410,820	3,161,682	1269.0%
Communication	44,650	35,991	31,543	85,556	54,013	171.2%
Training	20,767	20,349	19,157	33,800	14,643	76.4%
Advertising	0	0	6,738	0	(6,738)	-100.0%
Repairs & Maintenance	811,864	775,864	905,926	1,048,241	142,315	15.7%
Other Services & Charges	112,856	80,194	55,806	147,830	92,024	164.9%
Capital	0	57,259	87,755	94,259	6,504	7.4%
Debt Service	74,499	0	0	0	0	0.0%
Transfers Out	37,335	622	622	0	(622)	-100.0%
TOTAL EXPENDITURES	\$5,351,082	\$5,857,389	\$5,616,774	\$10,047,355	\$4,430,581	78.9%
NET CHANGES	38,659	65,741	306,356	61,236	(245,120)	-80.0%
FUND BALANCE JANUARY 1	142,082	212,892	208,044	514,400	306,356	147.3%
FUND BALANCE DECEMBER 31	\$180,741	\$278,633	\$514,400	\$575,636	\$61,236	11.9%
FULL TIME EQUIVALENTS	21.00	22.00	22.00	22.00	0.00	0.0%

Fund Notes:

This fund accounts for the activity of the Information Services Department. The revenues come from other City departments.

