

GENERAL FUND (001)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$24,598,430	\$27,706,095	\$27,884,588	\$30,625,038	\$2,740,450	9.8%
Sales Tax	42,296,493	41,460,662	36,162,823	40,617,095	4,454,272	12.3%
Utility Taxes	24,401,427	27,722,276	23,718,912	24,660,064	941,152	4.0%
Other Taxes	93,144	69,270	65,870	66,964	1,094	1.7%
Total Taxes	91,389,494	96,958,303	87,832,193	95,969,161	8,136,968	9.3%
Licenses & Permits	15,986,747	14,715,198	12,697,566	16,886,002	4,188,436	33.0%
Intergovernmental	16,828,609	19,228,123	18,827,664	15,686,075	(3,141,589)	-16.7%
Charges for Services	8,653,596	8,799,478	7,815,685	8,455,878	640,193	8.2%
Fines & Forfeits	1,621,188	1,629,600	2,020,093	1,442,778	(577,315)	-28.6%
Interest	2,315,151	1,866,882	1,041,834	800,000	(241,834)	-23.2%
Other Revenue	431,402	343,289	699,123	395,696	(303,427)	-43.4%
Non Revenue	506,365	2,384,365	1,618,895	4,100,804	2,481,909	153.3%
TOTAL REVENUE	\$137,732,551	\$145,925,238	\$132,553,053	\$143,736,394	\$11,183,341	8.4%
EXPENDITURES						
Salaries & Wages	\$61,654,768	\$69,284,507	\$67,292,127	\$68,197,785	\$905,658	1.3%
Overtime	3,283,348	3,432,023	2,338,452	2,440,798	102,346	4.4%
Supplemental Help	1,200,277	1,809,246	1,527,982	1,687,482	159,500	10.4%
Other Compensation	293,068	737,585	100,541	544,683	444,142	441.8%
Personnel Benefits	19,524,824	22,670,895	20,642,431	22,941,522	2,299,091	11.1%
Supplies	2,827,254	4,112,805	3,461,426	3,603,380	141,954	4.1%
Professional Services	3,874,689	5,887,537	3,963,975	3,941,255	(22,720)	-0.6%
Communication	710,849	996,691	753,021	923,598	170,577	22.7%
Training	243,811	483,428	297,899	343,481	45,582	15.3%
Advertising	0	-	76,250	0	(76,250)	-100.0%
Rentals	117,013	218,209	181,272	170,836	(10,436)	-5.8%
Insurance	0	-	3,837	0	(3,837)	-100.0%
Utilities	4,549,516	5,209,048	5,001,216	5,715,860	714,644	14.3%
Repairs & Maintenance	2,162,270	2,392,035	2,700,463	2,399,746	(300,717)	-11.1%
Other Services & Charges	1,644,763	3,197,362	2,734,203	6,116,328	3,382,125	123.7%
Intergovernmental	5,490,461	7,638,020	8,319,688	6,109,870	(2,209,818)	-26.6%
Capital	518,017	1,939,747	380,838	46,475	(334,363)	-87.8%
Interfund Payments	8,542,636	11,579,784	10,286,679	7,550,258	(2,736,421)	0%
Debt Service	0	1,036,637	0	0	0	0%
Transfers Out	13,657,609	12,473,689	16,880,981	13,220,553	(3,660,428)	-21.7%
TOTAL EXPENDITURES	\$130,295,172	\$155,099,248	\$146,943,281	\$145,953,910	(\$989,371)	-0.7%
NET CHANGES	7,437,379	(9,174,010)	(14,390,228)	(2,217,516)	12,172,712	-84.6%
FUND BALANCE JANUARY 1	9,058,521	16,177,183	16,177,183	2,217,516	(13,959,667)	-86.3%
FUND BALANCE DECEMBER 31	\$16,495,900	\$7,003,173	\$1,786,955	\$0	(\$1,786,955)	-100.0%
FULL TIME EQUIVALENTS	428.01	439.36	439.36	408.75	(31)	-7.0%

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

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Property Tax	\$6,429,994	\$11,775,838	\$11,731,583	\$12,011,244	\$279,661	2.4%
Sales Tax	0	0	0	0	0	0.0%
Utility Taxes	0	0	0	0	0	0.0%
Other Taxes	21,908,266	18,277,449	13,395,252	13,397,890	2,638	0.0%
Total Taxes	28,338,260	30,053,287	25,126,835	25,409,134	282,299	1.1%
Licenses & Permits	(2,230,896)	2,559,771	0	0	0	0.0%
Intergovernmental	11,477,708	12,768,044	12,296,596	12,837,562	540,966	4.4%
Charges for Services	2,675,612	4,933,917	4,572,858	4,660,992	88,134	1.9%
Fines & Forfeits	69,419	32,916	4,000	6,000	2,000	50.0%
Interest	2,449,107	665,927	1,105,290	512,754	(592,536)	-53.6%
Other Revenue	1,330,436	1,538,812	1,088,600	1,199,610	111,010	10.2%
Non-Revenue	10,808,060	7,543,501	7,405,289	6,651,885	(753,404)	-10.2%
TOTAL REVENUE	\$54,917,706	\$60,096,175	\$51,599,468	\$51,277,937	(\$321,531)	-0.6%
EXPENDITURES						
Salaries & Wages	\$12,621,582	\$17,344,903	\$17,337,640	\$16,491,580	(\$846,060)	-4.9%
Overtime	892,504	187,833	376,576	609,327	232,751	61.8%
Supplemental Help	925,321	1,395,910	1,283,492	1,781,591	498,099	38.8%
Other Compensation	574	34,166	37,628	4,789	(32,839)	-87.3%
Personnel Benefits	4,131,754	6,355,810	5,618,086	5,671,764	53,678	1.0%
Supplies	1,866,510	2,965,676	3,064,740	4,305,351	1,240,611	40.5%
Professional Services	3,331,504	4,342,902	3,914,630	3,613,929	(300,701)	-7.7%
Communication	119,460	177,669	147,435	159,584	12,149	8.2%
Training	34,579	48,375	70,234	40,747	(29,487)	-42.0%
Advertising	67,114	106,510	134,470	0	(134,470)	-100.0%
Rentals	147,055	163,665	173,720	203,696	29,976	17.3%
Insurance	0	0	0	0	0	0.0%
Utilities	19,823	7,004	7,697	514	(7,183)	-93.3%
Repairs & Maintenance	268,718	515,960	493,600	398,145	(95,455)	-19.3%
Other Services & Charges	1,476,956	5,852,052	4,440,309	3,289,658	(1,150,651)	-25.9%
Intergovernmental	5,782,322	14,455,992	14,036,050	9,486,511	(4,549,539)	-32.4%
Capital	2,651,809	5,682,642	3,748,056	3,724,342	(23,714)	-0.6%
Interfund Payments	13,136,455	18,770,766	14,022,162	4,874,256	(9,147,906)	-65.2%
Debt Service	34,092	0	0	70,000	70,000	0%
Transfers Out	278,991	90,079	47,330	1,200,038	1,152,708	2435.5%
TOTAL EXPENDITURES	\$47,787,123	\$78,497,914	\$68,953,855	\$55,925,822	(\$13,028,033)	-18.9%
NET CHANGES	7,130,584	(18,401,739)	(17,354,387)	(4,647,885)	12,706,502	-73.2%
FUND BALANCE JANUARY 1	24,236,367	37,343,799	37,419,814	25,354,208	(12,065,606)	-32.2%
FUND BALANCE DECEMBER 31	\$31,366,951	\$18,942,060	\$20,065,427	\$20,706,323	\$640,896	3.2%
FULL TIME EQUIVALENTS	113.62	114.76	114.76	100.52	-14.24	-12.4%

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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Services	3,223,871	3,595,303	3,489,250	3,620,000	130,750	3.7%
Interest	81,732	0	27,000	20,000	(7,000)	0.0%
Other Revenue	306,889	338,726	269,197	345,564	76,367	28.4%
TOTAL REVENUE	\$3,612,491	\$3,934,029	\$3,785,447	\$3,985,564	\$200,117	5.3%
EXPENDITURES						
Salaries & Wages	\$1,109,104	\$1,236,420	\$1,228,753	\$1,244,505	\$15,752	1.3%
Overtime	5,050	3,541	4,472	4,382	(90)	-2.0%
Supplemental Help	641,869	901,810	743,052	907,945	164,893	22.2%
Other Compensation	136	1,230	1,242	4,729	3,487	280.8%
Personnel Benefits	415,309	627,923	446,305	624,845	178,540	40.0%
Supplies	200,854	275,982	224,800	265,955	41,155	18.3%
Professional Services	836,442	1,104,022	966,662	1,019,976	53,314	5.5%
Communication	15,249	43,069	39,019	53,796	14,777	37.9%
Training	5,185	6,871	1,660	6,446	4,786	288.3%
Advertising	0	0	0	0	0	0.0%
Rentals	14,357	39,497	32,089	48,721	16,632	51.8%
Repairs & Maintenance	8,770	3,564	1,245	2,873	1,628	130.8%
Other Services & Charges	167,830	168,225	167,666	211,426	43,760	26.1%
Intergovernmental	43,073	42,472	0	217,807	217,807	0.0%
TOTAL EXPENDITURES	\$3,463,227	\$4,454,626	\$3,856,965	\$4,613,406	\$756,441	19.6%
NET CHANGES	149,264	(520,597)	(71,518)	(627,842)	(556,324)	777.9%
FUND BALANCE JANUARY 1	558,096	699,360	699,360	627,842	(71,518)	-10.2%
FUND BALANCE DECEMBER 31	\$707,360	\$178,763	\$627,842	\$0	(\$627,842)	-100.0%
FULL TIME EQUIVALENTS	9.92	9.92	9.92	10.49	0.57	5.7%

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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Intergovernmental	\$37,000	\$50,000	\$42,000	\$30,000	(\$12,000)	-28.6%
Charges for Services	10,537	9,409	1,500	8,000	6,500	433.3%
Interest	16,033	0	6,500	0	(6,500)	0.0%
Other Revenue	14,081	100,000	17,500	30,000	12,500	71.4%
Non-Revenue	280,374	298,694	367,228	367,449	221	0.1%
TOTAL REVENUE	\$358,024	\$458,103	\$434,728	\$435,449	\$721	0.2%
EXPENDITURES						
Salaries & Wages	\$73,946	\$83,447	\$79,904	\$75,278	(\$4,626)	-5.8%
Overtime	1,048	0	0	0	0	0.0%
Supplemental Help	5,408	37,440	18,468	38,000	19,532	105.8%
Other Compensation	13	0	0	0	0	0.0%
Personnel Benefits	18,680	28,605	17,437	27,623	10,186	58.4%
Supplies	22,490	28,458	17,500	20,200	2,700	15.4%
Professional Services	132,476	204,948	170,042	145,600	(24,442)	-14.4%
Communication	4,343	10,847	500	11,680	11,180	2236.0%
Training	2,315	700	3,161	800	(2,361)	-74.7%
Advertising	0	0	0	0	0	0.0%
Rentals	18,670	5,274	5,000	9,522	4,522	90.4%
Repairs & Maintenance	1,392	3,229	0	2,000	2,000	0.0%
Other Services & Charges	47,861	136,222	74,254	266,846	192,592	259.4%
Capital	0	137,414	63,000	55,000	(8,000)	-12.7%
Interfund Payments	0	0	0	0	0	0.0%
Debt Service	11,874	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$340,514	\$676,584	\$449,266	\$652,549	\$203,283	45.2%
NET CHANGES	17,510	(218,481)	(14,538)	(217,100)	(202,562)	1393.3%
FUND BALANCE JANUARY 1	214,127	231,638	231,638	217,100	(14,538)	-6.3%
FUND BALANCE DECEMBER 31	\$231,638	\$13,157	\$217,100	\$0	(\$217,100)	-100.0%
FULL TIME EQUIVALENTS	0.52	1.00	1.00	1.00	0.00	0.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$1,690,226	\$2,074,289	\$2,074,289	\$2,148,544	\$74,255	3.6%
Total Taxes	1,690,226	2,074,289	2,074,289	2,148,544	74,255	3.6%
Intergovernmental	40,000	161,818	41,818	256,363	214,545	513.0%
Charges for Services	198,632	380,534	214,545	140,000	(74,545)	-34.7%
Interest	41,726	0	11,000	0	0	0.0%
Other Revenue	84,823	51,695	57,275	73,046	15,771	27.5%
Non-Revenue	3,269	255,880	120,000	0	0	0.0%
TOTAL REVENUE	\$2,058,676	\$2,924,216	\$2,518,927	\$2,617,953	\$230,026	9.1%
EXPENDITURES						
Salaries & Wages	\$737,960	\$1,023,251	\$947,510	\$1,065,529	\$118,019	12.5%
Overtime	14,658	13,548	13,000	12,548	(452)	-3.5%
Supplemental Help	221,216	230,600	340,000	241,092	(98,908)	-29.1%
Personnel Benefits	334,398	471,814	405,616	440,012	34,396	8.5%
Supplies	173,032	169,280	288,009	176,988	(111,021)	-38.5%
Professional Services	59,070	9,500	150,000	9,932	(140,068)	-93.4%
Communication	17,905	21,180	21,180	22,140	960	4.5%
Training	7,388	6,360	14,000	6,648	(7,352)	-52.5%
Rentals	39,753	48,352	47,971	50,550	2,579	5.4%
Utilities	3,217	490	2,197	514	(1,683)	-76.6%
Repairs & Maintenance	179,969	479,053	437,462	314,022	(123,440)	-28.2%
Other Services & Charges	17,624	27,746	51,027	27,516	(23,511)	-46.1%
Intergovernmental	94,564	0	0	0	0	0.0%
Capital	0	0	13,222	0	(13,222)	-100.0%
Transfers Out	0	38,971	47,330	46,981	(349)	-0.7%
TOTAL EXPENDITURES	\$1,900,755	\$2,540,145	\$2,778,524	\$2,414,472	(\$364,052)	-13.1%
NET CHANGES	157,922	384,071	(259,597)	203,481	594,078	-228.8%
FUND BALANCE JANUARY 1	414,143	572,064	572,064	617,387	45,323	7.9%
FUND BALANCE DECEMBER 31	\$572,064	\$956,135	\$312,467	\$820,868	\$639,401	204.6%
FULL TIME EQUIVALENTS	11.83	11.83	11.83	9.83	-2.00	-16.9%

Fund Notes:

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

SPECIAL EVENTS FUND (113)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$7,500	\$0	\$0	\$131,580	\$0	0.0%
Charges for Services	34,082	20,689	92,600	96,000	3,400	3.7%
Other Revenue	198,300	250,000	112,500	122,000	9,500	8.4%
Non-Revenue	326,730	565,000	571,500	423,000	(148,500)	-26.0%
TOTAL REVENUE	\$566,613	\$835,689	\$776,600	\$772,580	(\$135,600)	-17.5%
EXPENDITURES						
Salaries & Wages	\$32,122	\$107,586	\$108,220	\$115,973	\$7,753	7.2%
Overtime	53,188	52,689	51,187	69,020	17,833	34.8%
Supplemental Help	24,720	8,000	17,945	81,037	63,092	351.6%
Other Compensation	0	0	75	0	(75)	0.0%
Personnel Benefits	33,348	72,540	56,847	46,552	(10,295)	-18.1%
Supplies	37,814	97,727	51,259	57,810	6,551	12.8%
Professional Services	224,493	143,852	218,358	169,195	(49,163)	-22.5%
Communication	265	0	908	1,218	310	34.1%
Training	89	1,500	1,500	1,523	23	1.5%
Advertising	67,114	79,310	74,250	0	(74,250)	-100.0%
Rentals	63,273	70,542	88,660	94,903	6,243	7.0%
Other Services & Charges	10,000	8,100	10,460	97,440	86,980	831.5%
TOTAL EXPENDITURES	\$546,426	\$641,846	\$679,669	\$734,671	\$55,002	8.1%
NET CHANGES	20,187	193,843	96,931	37,909	(190,602)	-196.6%
FUND BALANCE JANUARY 1	0	20,186	20,186	0	(20,186)	0.0%
FUND BALANCE DECEMBER 31	\$20,187	\$214,029	\$117,117	\$37,909	(\$210,788)	-180.0%
FULL TIME EQUIVALENTS	0.00	0.00	0.00	1.00	1.00	0.0%

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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Licenses & Permits	(\$2,230,896)	\$2,559,771	\$0	\$0	\$0	0.0%
Charges for Services	(1,532,709)	0	0	0	0	0.0%
TOTAL REVENUE	(\$3,763,605)	\$2,559,771	\$0	\$0	\$0	0.0%
EXPENDITURES						
Salaries & Wages	\$1,732,117	\$1,889,507	\$1,889,507	\$0	(\$1,889,507)	-100.0%
Overtime	6,665	0	0	0	0	0.0%
Personnel Benefits	521,720	642,816	642,816	0	(642,816)	-100.0%
Supplies	117,306	14,970	14,970	0	(14,970)	-100.0%
Professional Services	10,932	0	0	0	0	0.0%
Communication	13,410	8,420	8,420	0	(8,420)	-100.0%
Training	942	12,336	12,336	0	(12,336)	-100.0%
Advertising	0	1,000	1,000	0	(1,000)	-100.0%
Rentals	10,702	0	0	0	0	0.0%
Repairs & Maintenance	2,262	0	0	0	0	0.0%
Other Services & Charges	22,913	1,298,828	1,298,828	0	(1,298,828)	-100.0%
Capital	221,947	0	0	0	0	0.0%
Interfund Payments	40,065	0	0	0	0	0.0%
Transfers Out	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$2,700,982	\$3,867,877	\$3,867,877	\$0	(\$3,867,877)	-100.0%
NET CHANGES	(6,464,587)	(1,308,106)	(3,867,877)	0	3,867,877	-100.0%
FUND BALANCE JANUARY 1	0	1,438,525	0	0	0	0.0%
FUND BALANCE DECEMBER 31	(\$6,464,587)	\$130,419	(\$3,867,877)	\$0	\$3,867,877	-100.0%
FULL TIME EQUIVALENTS	14.00	14.00	14.00	0.00	-14.00	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. In 2009, the agreement was terminated, which eliminates the need for a budget in 2011-2012.

CABLE ACCESS FUND (117)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$463	\$0	\$0	\$0	\$0	0.0%
Interest	96,335	0	62,697	0	(62,697)	0.0%
Other Revenue	420,434	580,798	393,520	447,000	53,480	13.6%
TOTAL REVENUE	\$517,232	\$580,798	456,217	\$447,000	(\$9,217)	-2.0%
EXPENDITURES						
Supplemental Help	\$9,631	\$50,000	\$16,000	\$28,000	\$12,000	75.0%
Personnel Benefits	655	3,176	2,024	1,730	(294)	-14.5%
Supplies	84,528	188,000	183,118	156,000	(27,118)	-14.8%
Professional Services	87,253	67,498	64,000	120,000	56,000	87.5%
Communication	40	0	0	0	0	0.0%
Repairs & Maintenance	2,289	12,000	0	8,000	8,000	0.0%
Other Services & Charges	5,491	20,000	1,384,978	10,000	(1,374,978)	-99.3%
Intergovernmental	0	0	0	0	0	0.0%
Capital	21,218	70,000	40,000	1,505,248	1,465,248	3663.1%
Interfund Payments	0	0	0	0	0	0.0%
Debt Service	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$211,104	\$410,674	\$1,690,120	\$1,828,978	\$138,858	8.2%
NET CHANGES	306,128	170,124	(1,233,903)	(1,381,978)	(148,075)	12.0%
FUND BALANCE JANUARY 1	927,776	1,233,404	1,233,903	1,381,978	148,075	12.0%
FUND BALANCE DECEMBER 31	\$1,233,903	\$1,403,528	\$0	\$0	\$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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$914,798	\$634,432	\$597,578	\$200,000	(\$397,578)	-66.5%
Charges for Services	0	92,000	0	0	0	0.0%
Interest	268,111	150,000	146,843	0	(146,843)	-100.0%
Non-Revenue	1,962,924	741,655	422,208	1,370,000	947,792	224.5%
TOTAL REVENUE	\$3,145,834	1,618,087	1,166,629	\$1,570,000	\$403,371	34.6%
EXPENDITURES						
Salaries & Wages	\$537,653	\$606,028	\$680,330	\$547,252	(\$133,078)	-19.6%
Overtime	2,394	0	78	0	(78)	-100.0%
Supplemental Help	9,457	0	47,346	352,902	305,556	645.4%
Other Compensation	0	0	25	0	(25)	0.0%
Personnel Benefits	122,244	145,958	170,175	160,775	(9,400)	-5.5%
Supplies	4,764	52,825	15,607	207,563	191,956	1229.9%
Professional Services	99,107	289,046	71,832	0	(71,832)	-100.0%
Communication	180	2,000	738	0	(738)	-100.0%
Training	1,594	3,125	3,190	0	(3,190)	-100.0%
Advertising	0	0	15,050	0	(15,050)	-100.0%
Other Services & Charges	933,728	3,934,296	1,271,400	2,484,383	1,212,983	95.4%
Capital	211,622	28,340	29,921	0	(29,921)	-100.0%
Interfund Payments	28,563	32,223	33,534	63,967	30,433	90.8%
Transfers Out	0	51,108	0	89,897	89,897	0.0%
TOTAL EXPENDITURES	\$1,951,307	\$5,144,949	\$2,339,226	\$3,906,739	\$1,567,513	67.0%
NET CHANGES	1,194,527	(3,526,862)	(1,172,597)	(2,336,739)	(1,164,142)	99.3%
FUND BALANCE JANUARY 1	2,333,646	3,528,173	3,528,173	2,355,576	(1,172,597)	-33.2%
FUND BALANCE DECEMBER 31	\$3,528,173	\$1,311	\$2,355,576	\$18,837	(\$2,336,739)	-99.2%
FULL TIME EQUIVALENTS	3.75	3.75	3.75	3.75	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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$0	\$0	\$0	\$0	\$0	0.0%
Other Revenue	41,382	1,592	8,205	4,000	(4,205)	0.0%
Non-Revenue	1,191,868	1,320,323	1,320,323	1,346,650	26,327	2.0%
TOTAL REVENUE	\$1,233,250	\$1,321,915	\$1,328,528	\$1,350,650	\$22,122	1.7%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.0%
Personnel Benefits	0	0	0	0	0	0.0%
Professional Services	1,208,806	1,376,133	1,364,633	1,346,650	(17,983)	-1.3%
Other Services & Charges	14,837	0	9,000	0	0	0.0%
TOTAL EXPENDITURES	\$1,223,643	\$1,376,133	\$1,373,633	\$1,346,650	(\$17,983)	-1.3%
NET CHANGES	9,607	(54,218)	(45,105)	4,000	40,105	-88.9%
FUND BALANCE JANUARY 1	53,547	63,154	63,154	18,049	(45,105)	-71.4%
FUND BALANCE DECEMBER 31	\$63,154	\$8,936	\$18,049	\$22,049	(\$5,000)	-27.7%
FULL TIME EQUIVALENTS	0.34	0.00	0.00	0.00	0.00	0.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$270,199	\$160,000	\$100,000	\$90,000	(\$10,000)	-10.0%
Other Revenue	15,473	0	50,000	0	(50,000)	0.0%
Non-Revenue	1,545,123	1,422,000	1,422,000	908,484	(513,516)	-36.1%
TOTAL REVENUE	\$1,830,795	\$1,582,000	\$1,572,000	\$998,484	(\$573,516)	-36.5%
EXPENDITURES						
Supplies	\$65,086	\$0	\$0	\$0	\$0	-100.0%
Professional Services	632	0	0	0	0	0.0%
Capital	1,751,689	1,738,296	1,270,716	1,292,000	21,284	1.7%
Debt Service	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,817,407	\$1,738,296	\$1,270,716	\$1,292,000	\$21,284	1.7%
NET CHANGES	13,387	(156,296)	301,284	(293,516)	(594,800)	-197.4%
FUND BALANCE JANUARY 1	2,729,902	1,890,006	2,743,289	3,044,573	301,284	11.0%
FUND BALANCE DECEMBER 31	\$2,743,289	\$1,733,710	\$3,044,573	\$2,751,057	(\$293,516)	-9.6%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$1,505,670	\$930,256	\$912,833	\$236,302	(\$676,531)	-74.1%
TOTAL REVENUE	\$1,505,670	\$930,256	\$912,833	\$236,302	(\$676,531)	-74.1%
EXPENDITURES						
Personnel Benefits	\$33,943	\$78,000	\$78,000	\$0	(\$78,000)	0.0%
Transfers Out	0	0	0	800,000	800,000	1500.0%
TOTAL EXPENDITURES	\$33,943	\$78,000	\$78,000	\$800,000	\$722,000	0.0%
NET CHANGES	1,471,728	852,256	834,833	(563,698)	(1,398,531)	-167.5%
FUND BALANCE JANUARY 1	5,073,832	6,619,601	6,545,560	7,349,981	804,421	12.3%
FUND BALANCE DECEMBER 31	\$6,545,560	\$7,471,857	\$7,380,393	\$6,786,283	(\$594,110)	-8.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$10,150,986	\$11,753,215	\$11,367,291	\$11,963,169	\$595,878	5.2%
Charges for Services	0	0	0	0	0	0.0%
Other Revenue	113,876	50,000	0	0	0	0.0%
Non-Revenue	(8,787)	0	0	0	0	0.0%
TOTAL REVENUE	\$10,256,076	\$11,803,215	\$11,367,291	\$11,963,169	\$595,878	5.2%
EXPENDITURES						
Salaries & Wages	\$6,349,671	\$7,015,421	\$7,015,421	\$6,945,187	(\$70,234)	-1.0%
Overtime	661,766	73,902	73,902	471,347	397,445	537.8%
Supplemental Help	2,003	0	0	0	0	0.0%
Other Compensation	300	0	0	60	60	0.0%
Personnel Benefits	1,916,173	2,138,179	1,981,247	2,197,529	216,282	10.9%
Supplies	245,060	337,138	353,000	394,550	41,550	11.8%
Professional Services	134,927	134,706	135,000	121,800	(231,200)	-65.5%
Communication	45,859	66,153	57,500	50,750	(6,750)	-11.7%
Training	9,189	13,483	12,000	20,300	8,300	69.2%
Utilities	5,638	6,514	5,500	0	(5,500)	-100.0%
Repairs & Maintenance	11,752	15,114	50,000	70,250	20,250	40.5%
Other Services & Charges	10,045	18,832	19,500	24,216	4,716	24.2%
Intergovernmental	254,933	213,732	310,000	251,100	(58,900)	-19.0%
Capital	50,809	1,284,864	725,000	0	(725,000)	-100.0%
Interfund Payments	447,448	461,064	459,221	519,842	60,621	13.2%
Transfers Out	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$10,145,574	\$11,779,102	\$11,197,291	\$11,066,931	(\$348,360)	-3.1%
NET CHANGES	110,501	24,113	170,000	896,238	944,238	0.0%
FUND BALANCE JANUARY 1	0	0	0	170,225	170,225	0.0%
FUND BALANCE DECEMBER 31	\$110,501	\$24,113	\$170,000	\$1,066,463	\$1,114,463	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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Revenue	\$117,367	\$80,000	\$180,000	\$178,000	(\$2,000)	-1.1%
TOTAL REVENUE	\$117,367	\$80,000	\$180,000	\$178,000	(\$2,000)	-1.1%
EXPENDITURES						
Supplies	\$13,445	\$110,000	\$43,000	\$140,300	\$97,300	226.3%
Professional Services	6,400	0	0	0	0	0.0%
Debt Service	22,218	0	0	70,000	70,000	0.0%
TOTAL EXPENDITURES	\$42,063	\$110,000	\$43,000	\$210,300	\$167,300	389.1%
NET CHANGES	75,304	(30,000)	137,000	(32,300)	(169,300)	-123.6%
FUND BALANCE JANUARY 1	22,603	65,482	97,907	234,907	137,000	139.9%
FUND BALANCE DECEMBER 31	\$97,907	\$35,482	\$234,907	\$202,607	(\$32,300)	-13.8%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$12,836,895	\$8,871,652	\$4,442,014	\$4,263,000	(\$179,014)	-4.0%
Total Taxes	12,836,895	8,871,652	4,442,014	4,263,000	(179,014)	-4.0%
Interest	775,154	0	174,592	32,044	(142,548)	0.0%
TOTAL REVENUE	\$13,612,049	8,871,652	4,616,606	\$4,295,044	(\$321,562)	-7.0%
EXPENDITURES						
Interfund Payments	\$12,620,379	\$18,277,479	\$13,529,407	\$4,263,000	(\$9,266,407)	-68.5%
TOTAL EXPENDITURES	\$12,620,379	\$18,277,479	\$13,529,407	\$4,263,000	(\$9,266,407)	-68.5%
NET CHANGES	991,670	(9,405,827)	(8,912,801)	32,044	8,944,845	-100.4%
FUND BALANCE JANUARY 1	8,554,095	9,405,827	9,545,765	360,956	(9,184,809)	-96.2%
FUND BALANCE DECEMBER 31	\$9,545,765	\$0	\$632,964	\$393,000	(\$239,964)	-37.9%

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 a 0.5% tax on the transfer of real property within Redmond's city limits.

DRUG ENFORCEMENT FUND (126)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$500	\$0	\$0	\$0	\$0	0.0%
Fines & Forfeits	69,419	32,916	4,000	6,000	2,000	50.0%
TOTAL REVENUE	\$69,919	\$32,916	\$4,000	\$6,000	\$2,000	50.0%
EXPENDITURES						
Overtime	\$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	2,344	0	0	0	0	0.0%
Professional Services	542	0	0	0	0	0.0%
Communication	2,388	0	0	0	0	0.0%
Training	1,189	0	0	0	0	0.0%
Advertising	0	0	0	0	0	0.0%
Rentals	0	0	0	0	0	0.0%
Other Services & Charges	475	158,669	45,000	90,970	45,970	0.0%
Interfund Payments	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$6,938	\$158,669	\$45,000	\$90,970	\$45,970	102.2%
NET CHANGES	62,981	(125,753)	(41,000)	(84,970)	(43,970)	107.2%
FUND BALANCE JANUARY 1	62,989	125,753	125,970	84,970	43,970	34.9%
FUND BALANCE DECEMBER 31	\$125,970	\$0	\$84,970	\$0	(\$43,970)	-51.7%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$284,462	\$84,000	\$152,899	\$150,146	(\$2,753)	-1.8%
Other Revenue	213	0	0	0	0	0.0%
Non-Revenue	3,369,000	2,000,000	2,000,000	2,000,000	0	0.0%
TOTAL REVENUE	\$3,653,675	\$2,084,000	\$2,152,899	\$2,150,146	(\$2,753)	-0.1%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.0%
Overtime	0	0	0	0	0	0.0%
Personnel Benefits	0	0	0	0	0	0.0%
Supplies	762,732	1,584,487	1,363,407	2,834,710	1,471,303	107.9%
Professional Services	0	0	0	0	0	0.0%
Repairs & Maintenance	57,864	0	493	0	(493)	-100.0%
Intergovernmental	0	0	0	0	0	0.0%
Capital	385,968	2,423,728	1,541,006	872,094	(668,912)	-43.4%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	45,000	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,251,563	\$4,008,215	\$2,904,906	\$3,706,804	\$801,898	27.6%
NET CHANGES	2,402,112	(1,924,215)	(752,007)	(1,556,658)	(804,651)	107.0%
FUND BALANCE JANUARY 1	1,305,738	3,076,813	3,707,850	2,965,843	(742,007)	-20.0%
FUND BALANCE DECEMBER 31	\$3,707,850	\$1,152,598	\$2,955,843	\$1,409,185	(\$1,546,658)	-52.3%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$0	\$9,693	\$0	\$0	\$0	0.0%
TOTAL REVENUE	\$0	\$9,693	\$0	\$0	\$0	0.0%
EXPENDITURES						
Supplies	\$0	\$9,693	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	\$0	\$9,693	\$0	\$0	\$0	0.0%
NET CHANGES	0	0	0	0	0	0.0%
FUND BALANCE JANUARY 1	9,693	0	9,693	0	0	0.0%
FUND BALANCE DECEMBER 31	\$9,693	\$0	\$9,693	\$0	(\$9,693)	0.0%

Fund Notes:

The Emergency Dispatch Fund activity is no longer accounted for in a separate fund. Fund was eliminated in 2010.

BUSINESS TAX FUND (130)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$8,472,151	\$8,789,006	\$8,506,130	\$8,683,090	\$176,960	2.1%
Total Taxes	8,472,151	8,789,006	8,506,130	8,683,090	176,960	2.1%
Interest	503,371	200,000	332,277	18,512	(313,765)	-94.4%
TOTAL REVENUE	\$8,975,522	\$8,989,006	\$8,838,407	\$8,701,602	(\$136,805)	-1.5%
EXPENDITURES						
Intergovernmental	\$5,202,443	\$13,684,925	\$13,316,456	\$8,827,266	(\$4,489,190)	-33.7%
TOTAL EXPENDITURES	\$5,202,443	\$13,684,925	\$13,316,456	\$8,827,266	(\$4,489,190)	-33.7%
NET CHANGES	3,773,079	(4,695,919)	(4,478,049)	(125,664)	4,352,385	-97.2%
FUND BALANCE JANUARY 1	1,070,634	4,854,669	4,843,713	365,664	(4,478,049)	-92.5%
FUND BALANCE DECEMBER 31	\$4,843,713	\$158,750	\$365,664	\$240,000	(\$125,664)	-34.4%

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 are used to pay debt service on bonds sold for transportation projects.

HOTEL/MOTEL TAX FUND (131)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Taxes	\$599,219	\$616,791	\$447,108	\$451,800	\$4,692	1.0%
Total Taxes	599,219	616,791	447,108	451,800	4,692	1.0%
Interest	36,350	16,884	15,580	10,674	(4,906)	-31.5%
TOTAL REVENUE	\$635,569	\$633,675	\$462,688	\$462,474	(\$214)	0.0%
EXPENDITURES						
Salaries & Wages	\$6,401	\$0	\$0	\$0	\$0	0.0%
Personnel Benefits	1,819	0	0	0	0	0.0%
Professional Services	263,308	672,210	458,221	400,118	(58,103)	-12.7%
Communication	1,570	0	0	0	0	-100.0%
Training	50	0	0	0	0	0.0%
Advertising	0	0	0	0	0	0.0%
Other Services & Charges	45,252	20,134	16,000	11,498	(4,502)	-28.1%
Intergovernmental	0	330,868	230,435	0	(230,435)	-100.0%
Transfers Out	203,991	0	0	263,160	263,160	0.0%
TOTAL EXPENDITURES	\$522,392	\$1,023,212	\$704,656	\$674,776	(\$29,880)	-4.2%
NET CHANGES	113,178	(389,537)	(241,968)	(212,302)	29,666	-12.3%
FUND BALANCE JANUARY 1	319,044	432,221	432,222	213,464	(218,758)	-50.6%
FUND BALANCE DECEMBER 31	\$432,222	\$42,684	\$190,254	\$1,162	(\$189,092)	-99.4%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$2,255,943	\$4,640,397	\$4,600,000	\$4,701,306	\$101,306	2.2%
Total Taxes	2,255,943	4,640,397	4,600,000	4,701,306	101,306	2.2%
Interest	11,712	0	50,000	36,000	101,306	0.0%
TOTAL REVENUE	\$2,267,656	\$4,640,397	\$4,650,000	\$4,737,306	\$303,918	6.5%
EXPENDITURES						
Salaries & Wages	\$739,541	\$2,403,504	\$2,574,224	\$3,232,217	\$657,993	25.6%
Overtime	60,998	0	117,222	0	(117,222)	-100.0%
Personnel Benefits	294,925	927,976	979,637	1,089,816	110,179	11.2%
Supplies	20,411	15,547	17,728	0	(17,728)	-100.0%
Professional Services	11,232	0	6,000	0	0	0.0%
Training	650	0	19,427	0	(19,427)	-100.0%
Rentals	300	0	0	0	0	0.0%
Repairs & Maintenance	0	0	3,600	0	0	0.0%
Other Services & Charges	4,845	0	38,640	0	0	0.0%
Intergovernmental	0	0	0	0	0	0.0%
Capital	7,502	0	0	0	0	0.0%
Transfers Out	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,140,405	\$3,347,027	\$3,756,478	\$4,322,033	\$613,795	16.3%
NET CHANGES	1,127,251	1,293,370	893,522	415,273	(309,877)	-34.7%
FUND BALANCE JANUARY 1	0	1,321,713	1,127,251	2,020,773	893,522	0.0%
FUND BALANCE DECEMBER 31	\$1,127,251	\$2,615,083	\$2,020,773	\$2,436,046	\$583,645	28.9%
FULL TIME EQUIVALENTS	18.00	18.00	18.00	18.00	0.00	0.0%

Fund Notes:

The Fire Levy Fund accounts for a property tax levy 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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Property Tax	\$2,167,425	\$4,413,550	\$4,412,294	\$4,502,263	\$89,969	2.0%
Total Taxes	2,167,425	4,413,550	4,412,294	4,502,263	89,969	2.0%
Interest	18,216	0	59,145	135,514	76,369	0.0%
Non-Revenue	325,000	0	0	0	0	0.0%
TOTAL REVENUE	\$2,510,640	\$4,413,550	\$4,471,439	\$4,637,777	\$166,338	3.7%
EXPENDITURES						
Salaries & Wages	\$823,469	\$2,250,347	\$2,055,774	\$2,405,151	\$349,377	17.0%
Overtime	31,082	0	62,703	0	(62,703)	-100.0%
Other Compensation	0	32,936	35,656	0	(35,656)	0.0%
Personnel Benefits	287,490	874,983	642,849	814,569	171,720	26.7%
Supplies	88,615	0	62,195	0	(62,195)	-100.0%
Professional Services	13,644	0	350	1,418	1,068	305.1%
Training	5,000	0	499	0	(499)	-100.0%
Advertising	0	0	1,110	0	(1,110)	-100.0%
Other Services & Charges	94,903	0	275	2,273	1,998	726.5%
Capital	1,008	0	65,191	0	(65,191)	0.0%
Interfund Payments	0	0	0	27,447	27,447	0.0%
Transfers Out	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,345,211	\$3,158,266	\$2,926,602	\$3,250,858	\$324,256	11.1%
NET CHANGES	1,165,429	1,255,284	1,544,837	1,386,919	(157,918)	-10.2%
FUND BALANCE JANUARY 1	0	1,165,429	1,165,429	2,710,266	1,544,837	0.0%
FUND BALANCE DECEMBER 31	\$1,165,429	\$2,420,713	\$2,710,266	\$4,097,185	\$1,386,919	51.2%
FULL TIME EQUIVALENTS	17.00	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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$316,399	\$647,602	\$645,000	\$659,131	\$14,131	2.2%
Total Taxes	316,399	647,602	645,000	659,131	14,131	2.2%
Private Contributions		20,000				
Interest	1,457	0	3,500	3,000	14,131	0.0%
TOTAL REVENUE	\$317,856	\$667,602	\$648,500	\$662,131	\$28,262	4.4%
EXPENDITURES						
Salaries & Wages	\$133,431	\$232,475	\$267,976	\$315,699	\$47,723	17.8%
Overtime	44	2,153	0	2,030	2,030	0.0%
Supplemental Help	9,679	148,060	100,114	130,935	30,821	30.8%
Personnel Benefits	35,410	187,845	77,201	103,046	25,845	33.5%
Supplies	6,850	36,569	23,094	25,375	2,281	9.9%
Professional Services	477	43,000	19,979	16,240	(3,739)	-18.7%
Training	0	0	409	2,030	1,621	396.3%
Repairs & Maintenance	4,420	0	0	0	0	0.0%
Other Services & Charges	91	18,000	9,000	6,090	(2,910)	-32.3%
Capital	46	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$190,449	\$668,102	\$497,773	\$601,445	\$103,672	20.8%
NET CHANGES	127,406	(500)	150,727	60,686	(75,410)	-50.0%
FUND BALANCE JANUARY 1	0	500	127,406	278,133	0	0.0%
FUND BALANCE DECEMBER 31	\$127,406	\$0	\$278,133	\$338,819	(\$75,410)	-27.1%
FULL TIME EQUIVALENTS	3.00	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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$327,424	\$168,579	\$247,909	\$256,450	\$8,541	3.4%
Charges for Services	740,736	815,982	774,963	796,992	22,029	2.8%
Interest	57,420	55,043	16,757	16,864	107	0.6%
Other Revenue	17,597	86,001	403	0	(403)	0.0%
Non-Revenue						
TOTAL REVENUE	\$1,143,177	\$1,125,605	\$1,040,032	\$1,070,306	\$30,274	2.9%
EXPENDITURES						
Salaries & Wages	\$346,166	\$496,917	\$490,021	\$544,789	\$54,768	11.2%
Overtime	55,610	42,000	54,012	50,000	(4,012)	-7.4%
Supplemental Help	1,339	20,000	567	1,680	1,113	196.3%
Other Compensation	126	-	630	0	(630)	-100.0%
Personnel Benefits	115,640	155,995	149,233	165,267	16,034	10.7%
Supplies	21,179	45,000	30,252	25,900	(4,352)	-14.4%
Professional Services	241,764	297,987	289,553	263,000	(26,553)	-9.2%
Communication	18,249	26,000	19,170	20,000	830	4.3%
Training	989	4,000	2,052	3,000	948	46.2%
Advertising	0	26,200	43,060	0	(43,060)	-100.0%
Utilities	10,968	0	0	0	0	0.0%
Repairs & Maintenance	0	3,000	800	1,000	200	25.0%
Other Services & Charges	101,060	43,000	44,281	57,000	12,719	28.7%
Intergovernmental	187,309	183,995	179,159	190,338	11,179	0.0%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	30,000	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$1,130,398	\$1,344,094	\$1,302,790	\$1,321,974	\$19,184	1.5%
NET CHANGES	12,778	(218,489)	(262,758)	(251,668)	11,090	-4.2%
FUND BALANCE JANUARY 1	586,503	599,281	599,281	336,521	(262,760)	-43.8%
FUND BALANCE DECEMBER 31	\$599,281	\$380,792	\$336,523	\$84,853	(\$251,670)	-74.8%
FULL TIME EQUIVALENTS	2.26	3.26	3.26	3.45	0.19	5.8%

Fund Notes:

The Solid Waste and Recycling 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

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$599,818	\$574,726	\$578,678	\$573,413	(\$5,265)	-0.9%
Total Taxes	599,818	574,726	578,678	573,413	(5,265)	-0.9%
Non-Revenue	1,961,415	5,300,025	5,300,025	5,301,925	1,900	0.0%
TOTAL REVENUE	\$3,905,833	\$5,874,751	\$5,878,703	\$5,875,338	(\$3,365)	-0.1%
EXPENDITURES						
Debt Service	\$3,876,502	\$5,916,491	\$5,917,497	\$5,875,338	(\$42,159)	-0.7%
TOTAL EXPENDITURES	\$1,915,087	\$5,916,491	\$5,917,497	\$5,875,338	(\$42,159)	-0.7%
NET CHANGES	1,990,746	(41,740)	5,261,231	5,301,925	40,694	0.8%
FUND BALANCE JANUARY 1	244,202	953,881	273,534	234,740	(38,794)	-14.2%
FUND BALANCE DECEMBER 31	\$273,534	\$912,141	\$234,740	\$234,740	\$0	0.0%

Fund Notes:

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

EXCESS LEVY FUND (230)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Property Tax	\$599,818	\$574,726	\$578,678	\$573,413	(\$5,265)	-0.9%
Total Taxes	599,818	574,726	578,678	573,413	(5,265)	-0.9%
Other Revenue	1,344,600	0	0	0	0	0.0%
TOTAL REVENUE	\$1,944,418	\$574,726	\$578,678	\$573,413	(\$5,265)	-0.9%
EXPENDITURES						
Debt Service	\$1,915,087	\$616,466	\$617,472	\$573,413	(\$44,059)	-7.1%
TOTAL EXPENDITURES	\$1,915,087	\$616,466	\$617,472	\$573,413	(\$44,059)	-7.1%
NET CHANGES	29,331	(41,740)	(38,794)	0	38,794	-100.0%
FUND BALANCE JANUARY 1	244,202	953,881	273,534	234,740	(38,794)	-14.2%
FUND BALANCE DECEMBER 31	\$273,534	\$912,141	\$234,740	\$234,740	\$0	0.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Non-Revenue	\$1,961,415	\$5,300,025	\$5,300,025	\$5,301,925	\$1,900	0.0%
TOTAL REVENUE	\$1,961,415	\$5,300,025	\$5,300,025	\$5,301,925	\$1,900	0.0%
EXPENDITURES						
Debt Service	\$1,961,415	\$5,300,025	\$5,300,025	\$5,301,925	\$1,900	0.0%
TOTAL EXPENDITURES	\$1,961,415	\$5,300,025	\$5,300,025	\$5,301,925	\$1,900	0.0%
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

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Sales Tax	\$2,200,000	\$2,200,000	\$2,956,863	\$2,266,475	(\$690,388)	-23.3%
Total Taxes	2,200,000	2,200,000	2,956,863	2,266,475	(690,388)	-23.3%
Intergovernmental	7,212,650	8,546,724	12,774,819	6,574,461	(6,200,358)	-48.5%
Charges for Services	7,189,538	8,062,031	12,199,728	5,595,358	(6,604,370)	-54.1%
Interest	3,238,087	2,099,424	1,723,225	1,086,051	(637,174)	-37.0%
Other Revenue	6,466,020	24,617,900	16,343,899	9,120,233	(7,223,666)	-44.2%
Non-Revenue	66,813,299	40,463,824	39,821,044	15,595,658	(24,225,386)	-60.8%
TOTAL REVENUE	\$93,119,593	\$85,989,903	\$85,819,578	\$40,238,236	(\$45,581,342)	-53.1%
EXPENDITURES						
Salaries & Wages	\$2,459,659	\$1,097,399	\$1,172,227	\$750,251	(\$421,976)	-36.0%
Overtime	94,570	0	0	0	0	0.0%
Supplemental Help	29,773	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	962,929	358,607	237,575	161,067	(76,508)	-32.2%
Supplies	1,004,204	648,027	38,074	66,681	28,607	75.1%
Professional Services	12,139,451	740,257	1,768,907	1,012,520	(756,387)	-42.8%
Communication	8,814	0	0	0	0	0.0%
Training	2,135	0	0	0	0	0.0%
Rentals	33,267	0	63,713	0	(63,713)	0.0%
Utilities	161,830	63,590	62,828	81,600	18,772	29.9%
Repairs & Maintenance	6,625,120	9,211,956	9,912,946	10,121,741	208,795	2.1%
Other Services & Charges	258,887	73,934	22,727	699,426	676,699	2977.5%
Intergovernmental	255,481	910,034	1,628,687	622,254	(1,006,433)	-61.8%
Capital	53,553,784	118,123,312	77,120,087	43,326,607	(33,793,480)	-43.8%
Interfund Payments	0	100,308	0	0	0	0.0%
Debt Service	190,266	5,658,962	5,712,972	5,658,112	(54,860)	-1.0%
Transfers Out	7,643,417	6,595,418	6,574,211	757,158	(5,817,053)	-88.5%
TOTAL EXPENDITURES	\$85,423,586	\$143,581,804	\$104,314,954	\$63,257,417	(\$41,057,537)	-39.4%
NET CHANGES	7,696,007	(57,591,901)	(18,495,376)	(23,019,181)	(4,523,805)	24.5%
FUND BALANCE JANUARY 1	39,687,938	70,524,584	47,383,944	29,333,151	(18,050,793)	-38.1%
FUND BALANCE DECEMBER 31	\$47,383,945	\$12,932,683	\$28,888,568	\$6,313,970	(\$22,574,598)	-78.1%
FULL TIME EQUIVALENTS	12.85	12.85	12.85	13.55	0.70	5.4%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$503,590	\$165,405	\$102,580	\$58,032	(\$44,548)	-43.4%
Non-Revenue	8,832,642	1,543,583	1,329,322	0	(1,329,322)	-100.0%
TOTAL REVENUE	\$9,336,232	\$1,708,988	\$1,431,902	\$58,032	(\$1,373,870)	-95.9%
EXPENDITURES						
Salaries and Wages	\$0	\$0	\$31,753	\$0	(\$31,753)	-100.0%
Personnel Benefits	0	0	16,546	0	(16,546)	-100.0%
Professional Services	0	0	234	0	(234)	-100.0%
Repairs & Maintenance	0	823,066	0	1,751,467	1,751,467	0.0%
Intergovernmental	1,613	0	0	0	0	0.0%
Capital	0	1,100,000	0	0	0	0.0%
Transfers Out	4,917,408	4,687,916	4,687,916	0	(4,687,916)	-100.0%
TOTAL EXPENDITURES	\$4,919,021	\$6,610,982	\$4,736,449	\$1,751,467	(\$2,984,982)	-63.0%
NET CHANGES	4,417,211	(4,901,994)	(3,304,547)	(1,693,435)	1,611,112	-95.1%
FUND BALANCE JANUARY 1	647,712	5,187,321	5,064,923	1,760,376	(3,304,547)	-187.7%
FUND BALANCE DECEMBER 31	\$5,064,923	\$285,327	\$1,760,376	\$66,941	(\$1,693,435)	-2529.7%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$973,308	\$0	\$252,523	\$2,300,000	\$2,047,477	0.0%
Charges for Services	3,651,820	0	3,638,457	836,360	(2,802,097)	0.0%
Interest	157,421	176,444	141,579	186,532	44,953	31.8%
Other Revenue	26,488	23,042,860	404,242	8,582,733	8,178,491	2023.2%
Non-Revenue	3,215,813	12,327,917	14,710,901	2,660,680	(12,050,221)	-81.9%
TOTAL REVENUE	\$8,024,849	\$35,547,221	\$19,147,702	\$14,566,305	(\$4,581,397)	-23.9%
EXPENDITURES						
Salaries & Wages	\$489,581	\$413,059	\$413,059	\$338,399	(\$74,660)	0.0%
Overtime	922	0	0	0	0	0.0%
Supplemental Help	2,026	0	0	0	0	0.0%
Personnel Benefits	161,741	128,674	121,813	102,832	(18,981)	0.0%
Supplies	63,139	0	0	0	0	0.0%
Professional Services	894,022	3,000	425,994	0	(425,994)	-100.0%
Communication	942	0	0	0	0	0.0%
Repairs & Maintenance	2,089,825	369,304	1,126,422	247,000	(879,422)	-78.1%
Other Services & Charges	7,808	0	6,657	0	(6,657)	0.0%
Intergovernmental	20,076	0	0	168,248	168,248	0.0%
Capital	4,353,199	36,367,000	14,555,940	16,922,500	2,366,560	16.3%
Debt Service		0	0	0	0	0.0%
Transfers Out	1,607,946	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$9,691,227	\$37,281,037	\$16,649,885	\$17,778,979	\$1,129,094	6.8%
NET CHANGES	(1,666,377)	(1,733,816)	2,497,817	(3,212,674)	(5,710,491)	-228.6%
FUND BALANCE JANUARY 1	2,492,724	2,497,113	826,346	3,324,163	2,497,817	302.3%
FUND BALANCE DECEMBER 31	\$826,346	\$763,297	\$3,324,163	\$111,489	(\$3,212,674)	-96.6%
FULL TIME EQUIVALENTS	1.30	1.30	1.30	2.00	0.70	53.8%

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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Intergovernmental	6,239,341	8,546,724	12,522,296	4,274,461	(8,247,835)	-65.9%
Charges for Services	2,317,527	6,547,841	6,703,862	3,345,440	(3,358,422)	-50.1%
Interest	1,159,835	591,261	1,040,453	600,703	(439,750)	-42.3%
Other Revenue	6,330,260	1,572,992	15,892,614	430,000	(15,462,614)	-97.3%
Non-Revenue	47,079,026	12,423,524	10,495,197	8,357,897	(2,137,300)	-20.4%
TOTAL REVENUE	\$63,125,988	\$29,682,342	\$47,411,285	\$17,008,501	(\$29,645,921)	-62.5%
EXPENDITURES						
Salaries & Wages	\$1,727,778	\$432,806	\$562,306	\$411,852	(\$150,454)	-26.8%
Overtime	\$93,379	0	0	0	0	0.0%
Supplemental Help	\$24,796	0	0	0	0	0.0%
Personnel Benefits	716,945	140,431	50,249	58,235	7,986	0.0%
Supplies	273,483	0	0	0	0	0.0%
Professional Services	10,666,075	0	793,317	924,020	130,703	16.5%
Communication	7,106	0	0	0	0	0.0%
Training	2,119	0	0	0	0	0.0%
Rentals	1,000	0	0	0	0	0.0%
Utilities	94,289	0	0	0	0	0.0%
Repairs & Maintenance	1,981,937	5,046,548	5,438,279	5,083,952	(354,327)	-6.5%
Other Services & Charges	184,788	0	0	0	0	0.0%
Intergovernmental	70,750	0	728,687	360,950	(367,737)	-50.5%
Capital	40,165,899	66,292,798	57,861,180	18,707,946	(39,153,234)	-67.7%
Interfund Payments	0	100,308	0	0	0	0.0%
Debt Service	0	0	54,010	0	(54,010)	0.0%
Transfers Out	170,000	170,000	170,000	170,000	0	0.0%
TOTAL EXPENDITURES	\$56,180,344	\$72,182,891	\$65,658,028	\$25,716,955	(\$39,941,073)	-60.8%
NET CHANGES	6,945,644	(42,500,549)	(18,246,743)	(8,708,454)	10,295,152	-56.4%
FUND BALANCE JANUARY 1	21,089,676	48,610,583	28,035,320	10,233,158	(17,802,162)	-63.5%
FUND BALANCE DECEMBER 31	\$28,035,320	\$6,110,034	\$9,788,577	\$1,524,704	(\$7,507,010)	-76.7%
FULL TIME EQUIVALENTS	11.55	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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$50,255	\$201,050	\$685,616	\$96,818	(\$588,798)	-85.9%
Interest	320,632	257,901	182,344	75,364	(106,980)	-58.7%
Other Revenue	11,273	0	0	0	0	0.0%
Non-Revenue	2,214,431	9,907,776	9,572,499	463,996	(9,108,503)	-95.2%
TOTAL REVENUE	\$2,596,591	\$10,366,727	\$10,440,459	\$636,178	(\$9,804,281)	-93.9%
EXPENDITURES						
Salaries & Wages	\$84,058	\$76,461	\$76,542	\$0	(\$76,542)	-100.0%
Overtime	\$29	0	0	0	0	0.0%
Supplemental Help	0	0	0	0	0	0.0%
Personnel Benefits	26,115	26,998	21,792	0	(21,792)	-100.0%
Supplies	278,877	0	32,678	66,681	34,003	104.1%
Professional Services	270,059	0	132,480	0	(132,480)	-100.0%
Communication	9	0	0	0	0	0.0%
Repairs & Maintenance	117,861	0	560,707	0	(560,707)	-100.0%
Other Services & Charges	653	0	0	0	0	0.0%
Intergovernmental	53,111	910,034	900,000	74,434	(825,566)	-91.7%
Capital	78,726	13,432,822	4,418,187	7,546,161	3,127,974	70.8%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	948,063	0	0	562,410	562,410	0.0%
TOTAL EXPENDITURES	\$1,857,562	\$14,446,315	\$6,142,386	\$8,249,686	\$2,107,300	34.3%
NET CHANGES	739,029	(4,079,588)	4,298,073	(7,613,508)	(11,911,581)	-277.1%
FUND BALANCE JANUARY 1	2,576,404	4,166,088	3,315,433	7,613,508	11,911,581	359.3%
FUND BALANCE DECEMBER 31	\$3,315,433	\$86,500	\$7,613,506	\$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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$482	\$0	\$0	\$0	\$0	0.0%
Interest	319,761	179,606	65,877	37,693	(28,184)	-42.8%
Non-Revenue	1,954,558	887,164	553,524	0	(553,524)	-100.0%
TOTAL REVENUE	\$2,274,802	\$1,066,770	\$619,401	\$37,693	(\$581,708)	-93.9%
EXPENDITURES						
Salaries & Wages	\$132,342	\$50,348	\$48,511	\$0	(\$48,511)	-100.0%
Overtime	231	0	0	0	0	0.0%
Supplemental Help	2,952	0	0	0	0	0.0%
Personnel Benefits	48,830	17,785	14,630	0	(14,630)	-100.0%
Supplies	350,547	647,740	328	0	(328)	-100.0%
Professional Services	166,381	8,000	17,805	0	(17,805)	-100.0%
Communication	757	0	0	0	0	0.0%
Rentals	32,267	0	63,713	0	(63,713)	-100.0%
Repairs & Maintenance	347,539	583,000	307,865	750,000	442,135	143.6%
Other Services & Charges	4,644	0	1,000	0	(1,000)	-100.0%
Intergovernmental	4,942	0	0	18,622	18,622	0.0%
Capital	2,505,592	744,397	160,723	0	(160,723)	-100.0%
Transfers Out	0	1,550,000	1,550,000	0	(1,550,000)	-100.0%
TOTAL EXPENDITURES	\$3,597,022	\$3,601,270	\$2,164,575	\$768,622	(\$1,395,953)	-64.5%
NET CHANGES	(1,322,220)	(2,534,500)	(1,545,174)	(730,929)	814,245	-52.7%
FUND BALANCE JANUARY 1	3,703,056	2,534,500	2,380,836	835,662	(1,545,174)	-64.9%
FUND BALANCE DECEMBER 31	\$2,380,836	\$0	\$835,662	\$104,733	(\$730,929)	-87.5%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Sales Tax	\$2,200,000	\$2,200,000	\$2,200,000	\$2,266,475	\$66,475	3.0%
Total Taxes	2,200,000	2,200,000	2,200,000	2,266,475	66,475	3.0%
Charges for Services	1,169,454	1,313,139	1,171,793	1,316,740	144,947	12.4%
Interest	768,499	728,807	190,392	127,727	(62,665)	-32.9%
Other Revenue	98,000	2,048	47,043	107,500	60,457	0.0%
Non-Revenue	3,516,829	3,373,860	3,159,601	4,113,085	953,484	30.2%
TOTAL REVENUE	7,752,781	\$7,617,854	\$6,768,829	\$7,931,527	\$1,162,698	17.2%
EXPENDITURES						
Salaries & Wages	\$25,900	\$124,725	\$40,056	\$0	(\$40,056)	-100.0%
Overtime	9	0	0	0	0	0.0%
Personnel Benefits	9,298	44,719	12,545	0	(12,545)	-100.0%
Supplies	38,158	287	5,068	0	(5,068)	-100.0%
Professional Services	142,914	729,257	399,077	88,500	(310,577)	-77.8%
Utilities	67,541	63,590	62,828	81,600	18,772	29.9%
Repairs & Maintenance	2,087,958	2,390,038	2,479,673	2,289,322	(190,351)	-7.7%
Other Services & Charges	60,994	73,934	15,070	699,426	684,356	4541.2%
Intergovernmental	22,393	0	0	0	0	0.0%
Capital	6,450,368	186,295	124,057	150,000	25,943	20.9%
Debt Service	0	5,658,962	5,658,962	5,658,112	(850)	0.0%
Transfers Out	0	187,502	166,295	24,748	(141,547)	-85.1%
TOTAL EXPENDITURES	\$8,905,549	\$9,459,309	\$8,963,631	\$8,991,708	\$28,077	0.3%
NET CHANGES	(1,152,768)	(1,841,455)	(2,194,802)	(1,060,181)	1,134,621	-51.7%
FUND BALANCE JANUARY 1	8,913,854	7,528,979	7,761,086	5,566,284	(2,194,802)	-28.3%
FUND BALANCE DECEMBER 31	\$7,761,086	\$5,687,524	\$5,566,284	\$4,506,103	(\$1,060,181)	-19.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$8,350	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUE	\$8,350	\$0	\$0	\$0	\$0	0.0%
EXPENDITURES						
Capital	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	190,266	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$190,266	\$0	\$0	\$0	\$0	0.0%
NET CHANGES	(181,917)	0	0	0	0	0.0%
FUND BALANCE JANUARY 1	181,917	0	0	0	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

This fund accounts for capital projects related to parks property acquisition. The source of funds his interest earnings.

1993 GO BOND FUND (353)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	0.0%
EXPENDITURES						
Intergovernmental	\$82,595	\$0	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	\$82,595	\$0	\$0	\$0	\$0	0.0%
NET CHANGES	(82,595)	0	0	0	0	0.0%
FUND BALANCE JANUARY 1	82,595	0	0	0	0	0.0%
FUND BALANCE DECEMBER 31	\$0	\$0	\$0	\$0	\$0	0.0%

Fund Notes:

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

TOTAL ENTERPRISE FUNDS

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$1,292,858	\$1,020,000	\$2,936,873	8,135,470	\$5,198,597	177.0%
Charges for Services	80,900,549	93,296,540	84,538,657	96,212,037	11,673,380	13.8%
Interest	3,408,263	1,555,945	1,374,592	1,649,181	274,589	20.0%
Other Revenue	623,875	617,776	273,212	631,215	358,003	131.0%
Non-Revenue	39,342,586	98,718,399	28,986,274	22,179,293	(6,806,981)	-23.5%
TOTAL REVENUE	\$125,568,132	\$195,208,660	\$118,109,608	\$128,807,196	\$10,697,588	9.1%
EXPENDITURES						
Salaries & Wages	\$10,199,191	\$10,415,501	\$10,233,359	\$10,244,802	\$11,443	0.1%
Overtime	155,576	112,950	129,063	121,000	(8,063)	-6.2%
Supplemental Help	150,169	129,600	142,692	175,500	32,808	23.0%
Other Compensation	823	2,600	11,830	5,064	(6,766)	-57.2%
Personnel Benefits	3,267,445	3,944,525	3,162,175	3,659,955	497,780	15.7%
Supplies	16,672,717	19,366,568	14,112,532	16,588,309	2,475,777	17.5%
Professional Services	7,283,315	2,211,164	1,762,127	2,153,297	391,170	22.2%
Communication	160,370	215,090	181,786	206,946	25,160	13.8%
Training	51,074	50,800	47,829	46,500	(1,329)	-2.8%
Advertising	0	22,500	10,115	-	(10,115)	-100.0%
Rentals	108,700	55,500	50,943	70,000	19,057	37.4%
Utilities	616,983	722,100	697,246	863,640	166,394	23.9%
Repairs & Maintenance	583,065	749,000	740,381	1,267,500	527,119	71.2%
Other Services & Charges	742,293	691,114	834,193	1,185,037	350,844	42.1%
Intergovernmental	35,890,634	37,285,370	34,327,600	37,068,624	2,741,024	8.0%
Capital	14,928,302	56,136,146	22,847,404	50,115,893	27,268,489	119.4%
Interfund Payments	0	5,299,237	0	-	0	
Debt Service	5,771,255	6,953,745	794,143	2,208,976	1,414,833	178.2%
Transfers Out	9,049,706	45,953,376	29,024,248	20,830,151	(8,194,097)	-28.2%
TOTAL EXPENDITURES	\$105,631,617	\$190,316,886	\$119,109,666	\$146,811,194	\$27,701,528	23.3%
NET CHANGES	19,936,515	4,891,774	(1,000,058)	(18,003,998)	(17,003,940)	1700.3%
FUND BALANCE JANUARY 1	29,263,848	37,627,003	44,804,224	49,196,299	4,392,075	9.8%
FUND BALANCE DECEMBER 31	\$49,200,363	\$42,518,777	\$43,804,166	\$31,192,301	(\$12,611,865)	-28.8%
FULL TIME EQUIVALENTS	75.31	75.31	75.31	70.92	-4.39	-5.8%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$23,505	\$0	\$0	\$0	\$0	0.0%
Charges for Services	49,265,552	58,386,969	52,524,769	62,121,541	9,596,772	18.3%
Interest	649,465	480,000	173,627	130,000	(43,627)	-25.1%
Other Revenue	531,440	214,000	161,404	512,981	351,577	217.8%
Non-Revenue	12,116,737	332,394	0	0	0	0.0%
TOTAL REVENUE	\$62,586,700	59,413,363	52,859,800	\$62,764,522	\$9,904,722	18.7%
EXPENDITURES						
Salaries & Wages	\$5,097,005	\$5,718,002	\$5,368,011	\$5,521,520	\$153,509	2.9%
Overtime	81,442	63,000	80,749	86,000	5,251	6.5%
Supplemental Help	86,975	48,000	64,532	111,000	46,468	72.0%
Other Compensation	0	2,000	7,423	0	(7,423)	-100.0%
Personnel Benefits	1,549,740	2,166,438	1,636,861	1,935,509	298,648	18.2%
Supplies	11,272,138	12,718,213	10,350,397	12,764,329	2,413,932	23.3%
Professional Services	878,922	573,200	688,142	583,897	(104,245)	-15.1%
Communication	103,748	132,140	110,662	132,546	21,884	19.8%
Training	46,239	38,800	41,159	37,300	(3,859)	-9.4%
Advertising	0	12,500	5,075	0	(5,075)	-100.0%
Rentals	30,238	12,500	14,377	17,000	2,623	18.2%
Insurance	0	0	0	0	0	0.0%
Utilities	371,836	450,500	422,948	462,800	39,852	9.4%
Repairs & Maintenance	264,200	501,000	414,794	453,600	38,806	9.4%
Other Services & Charges	564,357	609,614	626,971	724,134	97,163	15.5%
Intergovernmental	30,621,220	28,977,144	26,623,901	28,701,538	2,077,637	7.8%
Capital	0	0	332,696	320,000	(12,696)	-3.8%
Interfund Payments	0	5,299,237	0	0	0	0.0%
Debt Service	634,573	2,507,757	794,143	2,208,976	1,414,833	178.2%
Transfers Out	4,235,484	4,588,654	12,505,941	9,169,353	(3,336,588)	-26.7%
TOTAL EXPENDITURES	\$55,838,117	\$64,418,699	\$60,088,782	\$63,229,502	\$3,140,720	5.2%
NET CHANGES	6,748,583	(5,005,336)	(7,228,982)	(464,980)	6,764,002	-93.6%
FUND BALANCE JANUARY 1	5,256,651	13,320,440	13,320,441	6,091,459	(7,228,982)	-54.3%
FUND BALANCE DECEMBER 31	\$12,005,234	\$8,315,104	\$6,091,459	\$5,626,479	(\$464,980)	-7.6%
FULL TIME EQUIVALENTS	39.60	40.60	40.60	39.25	-1.35	-3.3%

Fund Notes:

This fund accounts for the water and wastewater utility within the City. The increase in revenue between the estimated 2009-2010 and 2011-2012 budgeted numbers is primarily due to forecasted rate increases in Cascade Water and METRO, growth in development review fees and transfers related to the General Fund Fire Protection obligation.

NOVELTY HILL (UPD) FUND (402)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$19,036	\$0	\$0	\$0	\$0	0.0%
Charges for Services	10,359,949	13,729,664	10,428,454	11,907,124	1,478,670	14.2%
Interest	132,751	120,000	53,100	53,100	0	0.0%
Other Revenue	78,718	100,000	111,458	118,234	6,776	6.1%
Non-Revenue	194,590	15,493	0	170,700	170,700	0.0%
TOTAL REVENUE	\$10,785,044	\$13,965,157	\$10,593,012	\$12,249,158	\$1,656,146	15.6%
EXPENDITURES						
Salaries & Wages	\$688,522	\$543,126	\$617,166	\$0	(\$617,166)	-100.0%
Overtime	\$11,492	8,500	8,000	0	(8,000)	-100.0%
Supplemental Help	\$0	0	0	0	0	0.0%
Other Compensation	\$0	0	310	0	(310)	-100.0%
Personnel Benefits	232,423	198,967	210,811	0	(210,811)	-100.0%
Supplies	5,083,160	6,329,355	3,471,984	3,509,080	37,096	1.1%
Professional Services	114,132	84,500	71,690	113,500	41,810	58.3%
Communication	30,909	56,000	53,020	61,000	7,980	15.1%
Training	0	0	0	0	0	0.0%
Rentals	45	3,000	0	3,000	3,000	0.0%
Utilities	95,234	119,600	116,256	145,000	28,744	24.7%
Repairs & Maintenance	127,349	30,000	66,447	95,000	28,553	43.0%
Other Services & Charges	22,585	0	53,889	62,303	8,414	15.6%
Intergovernmental	2,784,584	4,069,508	3,605,747	4,888,332	1,282,585	35.6%
Capital	0	230,000	65,391	105,000	39,609	60.6%
Debt Service	114,113	0	0	0	0	0.0%
Transfers Out	1,274,671	1,816,268	1,816,268	2,625,187	808,919	44.5%
TOTAL EXPENDITURES	\$10,579,218	\$13,488,824	\$10,156,979	\$11,607,402	\$1,450,423	14.3%
NET CHANGES	205,826	476,333	436,033	641,756	205,723	47.2%
FUND BALANCE JANUARY 1	703,311	1,172,474	1,172,474	1,462,508	290,034	24.7%
FUND BALANCE DECEMBER 31	\$909,137	\$1,648,807	\$1,608,507	\$2,104,264	\$495,757	30.8%
FULL TIME EQUIVALENTS	5.94	5.94	5.94	0.00	-5.94	-100.0%

Fund Notes:

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

WATER CONSTRUCTION FUND (403)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental		\$0	\$0			
Charges for Services	\$826	\$0	\$0	\$0	\$0	0.0%
Interest	328,038	87,562	138,121	99,728	(38,393)	-27.8%
Non-Revenue	13,991,014	12,663,956	12,227,172	6,769,138	(5,458,034)	-44.6%
TOTAL REVENUE	\$14,319,878	\$12,751,518	\$12,365,293	\$6,868,866	(\$5,496,427)	-44.5%
EXPENDITURES						
Salaries & Wages	\$484,078	\$0	\$0	\$0	\$0	0.0%
Overtime	6,833	0	0	0	0	0.0%
Supplemental Help	11,081	0	0	0	0	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	216,130	0	0	0	0	0.0%
Supplies	4,618	0	0	0	0	0.0%
Professional Services	3,541,262	0	0	0	0	0.0%
Communication	3,775	0	0	0	0	0.0%
Training	197	0	0	0	0	0.0%
Utilities	4,070	0	0	0	0	0.0%
Other Services & Charges	5,811	0	0	0	0	0.0%
Intergovernmental	5,423	0	0	0	0	0.0%
Capital	14,688,862	10,279,808	10,388,313	6,507,619	(3,880,694)	-37.4%
Debt Service	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$18,972,139	\$10,279,808	\$10,388,313	\$6,507,619	(\$3,880,694)	-37.4%
NET CHANGES	(4,652,261)	2,471,710	1,976,980	361,247	(1,615,733)	-81.7%
FUND BALANCE JANUARY 1	8,076,888	1,628,968	1,628,968	3,605,948	1,976,980	121.4%
FUND BALANCE DECEMBER 31	\$3,424,627	\$4,100,678	\$3,605,948	\$3,967,195	\$361,247	10.0%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$0	\$87,561	\$112,424	\$50,945	(\$61,479)	0.0%
Non-Revenue	0	2,344,008	2,926,132	2,413,984	(512,148)	0.0%
TOTAL REVENUE	\$0	2,431,569	\$3,038,556	\$2,464,929	(\$573,627)	0.0%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.0%
Capital	0	3,450,000	2,850,467	3,967,500	1,117,033	0.0%
Debt Service	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$3,450,000	\$2,850,467	\$3,967,500	\$1,117,033	0.0%
NET CHANGES	0	(1,018,431)	188,089	(1,502,571)	(1,690,660)	0.0%
FUND BALANCE JANUARY 1	0	2,402,646	1,795,659	1,983,748	188,089	0.0%
FUND BALANCE DECEMBER 31	\$0	\$1,384,215	\$1,983,748	\$481,177	(\$1,502,571)	0.0%

Fund Notes:

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

STORMWATER MANAGEMENT FUND (405)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$52,697	\$0	\$0	\$0	\$0	0.0%
Charges for Services	21,273,128	21,179,907	21,585,434	22,183,372	597,938	2.8%
Interest	558,206	0	386,586	300,000	(86,586)	0.0%
Other Revenue	13,717	303,776	350	0	(350)	0.0%
Non-Revenue	548	33,700,000	108,434	0	(108,434)	0.0%
TOTAL REVENUE	\$21,898,297	\$55,183,683	\$22,080,804	\$22,483,372	\$402,568	1.8%
EXPENDITURES						
Salaries & Wages	\$3,659,663	\$4,154,373	\$4,248,182	\$4,723,282	\$475,100	11.2%
Overtime	46,775	41,450	40,314	35,000	(5,314)	-13.2%
Supplemental Help	50,555	81,600	78,160	64,500	(13,660)	-17.5%
Other Compensation	823	600	4,097	5,064	967	23.6%
Personnel Benefits	1,145,804	1,579,120	1,314,503	1,724,446	409,943	31.2%
Supplies	285,953	319,000	290,151	314,900	24,749	8.5%
Professional Services	974,608	1,459,726	1,002,295	1,455,900	453,605	45.3%
Communication	21,237	26,950	18,104	13,400	(4,704)	-26.0%
Training	4,458	12,000	6,670	9,200	2,530	37.9%
Advertising	0	10,000	5,040	0	(5,040)	-100.0%
Rentals	74,017	40,000	36,566	50,000	13,434	36.7%
Insurance	0	0	0	0	0	0.0%
Utilities	145,844	152,000	158,042	255,840	97,798	61.9%
Repairs & Maintenance	191,352	218,000	259,140	718,900	459,760	177.4%
Other Services & Charges	144,975	81,500	153,333	398,600	245,267	160.0%
Intergovernmental	2,479,407	4,238,718	4,097,952	3,478,754	(619,198)	-15.1%
Capital	0	50,000	2,992	100,000	97,008	3242.2%
Interfund Payments	0	0	0	0	0	0.0%
Debt Service	470,686	4,445,988	0	0	0	0.0%
Transfers Out	3,539,550	39,548,454	14,702,039	9,035,611	(5,666,428)	-38.5%
TOTAL EXPENDITURES	\$13,235,705	\$56,459,479	\$26,417,580	\$22,383,397	(\$4,034,183)	-15.3%
NET CHANGES	8,662,591	(1,275,796)	(4,336,776)	99,975	4,436,751	-102.3%
FUND BALANCE JANUARY 1	414,639	9,869,876	9,869,877	5,533,101	(4,336,776)	-43.9%
FUND BALANCE DECEMBER 31	\$9,077,231	\$8,594,080	\$5,533,101	\$5,633,076	\$99,975	1.8%
FULL TIME EQUIVALENTS	29.77	28.77	28.77	31.67	2.90	10.1%

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

STORMWATER CONSTRUCTION FUND (406)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$1,216,656	\$1,020,000	\$2,936,873	\$8,135,470	\$5,198,597	177.0%
Charges for Services	1,093	0	0	0	0	0.0%
Interest	1,197,172	538,870	556,340	698,410	142,070	25.5%
Non-Revenue	11,901,279	47,742,027	15,809,022	10,399,319	(5,409,703)	-34.2%
TOTAL REVENUE	\$14,316,200	\$49,300,897	\$19,302,235	\$19,233,199	(\$69,036)	-0.4%
EXPENDITURES						
Salaries & Wages	\$269,924	\$0	\$0	\$0	\$0	0.0%
Overtime	9,034	0	0	0	0	0.0%
Supplemental Help	1,558	0	0	0	0	0.0%
Personnel Benefits	123,349	0	0	0	0	0.0%
Supplies	26,849	0	0	0	0	0.0%
Professional Services	1,743,252	93,738	0	0	0	0.0%
Communication	701	0	0	0	0	0.0%
Training	180	0	0	0	0	0.0%
Rentals	4,401	0	0	0	0	0.0%
Utilities	0	0	0	0	0	0.0%
Repairs & Maintenance	163	0	0	0	0	0.0%
Other Services & Charges	4,565	0	0	0	0	0.0%
Capital	0	42,002,086	11,883,237	39,115,774	27,232,537	229.2%
Dbt Service	4,551,883	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$6,735,859	\$42,095,824	\$11,883,237	\$39,115,774	\$27,232,537	229.2%
NET CHANGES	7,580,340	7,205,073	7,418,998	(19,882,575)	(27,301,573)	-368.0%
FUND BALANCE JANUARY 1	10,368,751	3,411,024	15,838,155	23,257,153	7,418,998	46.8%
FUND BALANCE DECEMBER 31	\$17,949,092	\$10,616,097	\$23,257,153	\$3,374,578	(\$19,882,575)	-85.5%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$542,632	\$115,277	\$66,818	\$160,874	\$94,056	140.8%
Non-Revenue	1,138,418	841,647	841,646	1,139,173	297,527	35.4%
TOTAL REVENUE	\$1,681,050	\$956,924	\$908,464	\$1,300,047	\$391,583	43.1%
EXPENDITURES						
Professional Services	\$31,139	\$0	\$0	\$0	\$0	0.0%
Capital	239,440	0	174,775	0	(174,775)	-100.0%
TOTAL EXPENDITURES	\$270,579	\$0	\$174,775	\$0	(\$174,775)	-100.0%
NET CHANGES	1,410,471	956,924	733,689	1,300,047	566,358	77.2%
FUND BALANCE JANUARY 1	4,443,607	2,925,849	2,974,309	3,707,998	733,689	24.7%
FUND BALANCE DECEMBER 31	\$5,854,078	\$3,882,773	\$3,707,998	\$5,008,045	\$1,300,047	35.1%

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 Novelty Hill (UPD) Wastewater Construction fund.

NOVELTY HILL (UPD) WASTEWATER CONSTRUCTION FUND (408)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$0	\$126,675	\$246,958	\$156,124	(\$90,834)	-36.8%
Non-Revenue	0	1,078,874	974,622	1,286,979	312,357	32.0%
TOTAL REVENUE	\$0	\$1,205,549	\$1,221,580	\$1,443,103	\$221,523	18.1%
EXPENDITURES						
Capital	\$0	\$124,252	\$546,891	\$0	(\$546,891)	-100.0%
TOTAL EXPENDITURES	\$0	\$124,252	\$546,891	\$0	(\$546,891)	-100.0%
NET CHANGES	0	1,081,297	674,689	1,443,103	768,414	113.9%
FUND BALANCE JANUARY 1	0	2,895,726	2,879,695	3,554,384	674,689	23.4%
FUND BALANCE DECEMBER 31	\$0	\$3,977,023	\$3,554,384	\$4,997,487	\$1,443,103	40.6%

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

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Charges for Services	\$110,370	\$118,400	\$187,314	\$0	(\$187,314)	-100.0%
Interest	941,040	194,021	324,299	304,100	(20,199)	-6.2%
Other Revenue	29,237,509	37,700,924	35,372,875	33,734,608	(1,638,267)	-4.6%
Non-Revenue	616,578	0	71,903	0	(71,903)	-100.0%
TOTAL REVENUE	\$30,905,497	\$38,013,345	\$36,033,298	\$34,038,708	(\$1,917,683)	-5.3%
EXPENDITURES						
Salaries & Wages	\$4,372,215	\$5,261,185	\$4,950,718	\$5,198,202	\$247,484	5.0%
Overtime	13,170	5,000	23,325	15,000	(8,325)	-35.7%
Supplemental Help	25,480	25,000	9,718	25,000	15,282	157.3%
Other Compensation	11,975	9,600	10,113	18,444	8,331	82.4%
Personnel Benefits	14,590,698	20,622,419	17,766,755	21,022,399	3,255,644	18.3%
Supplies	1,252,775	1,294,808	1,271,765	1,438,507	166,742	13.1%
Professional Services	1,142,276	4,147,078	3,649,792	1,257,192	(2,392,600)	-65.6%
Communication	34,275	90,468	78,665	77,752	(913)	-1.2%
Training	23,562	49,330	21,476	45,600	24,124	112.3%
Advertising	0	8,462	3,325	0	(3,325)	-100.0%
Rentals	776	2,000	2,229	3,000	771	34.6%
Insurance	774	1,655,000	1,334,000	0	(1,334,000)	-100.0%
Utilities	774	5,000	3,688	5,000	1,312	35.6%
Repairs & Maintenance	1,044,457	1,222,763	1,052,015	1,814,150	762,135	72.4%
Other Services & Charges	1,440,737	307,188	1,217,629	2,018,813	801,184	65.8%
Intergovernmental	340,450	404,321	270,000	410,598	140,598	52.1%
Capital	2,244,853	3,293,894	3,296,964	2,972,010	(324,954)	-9.9%
Interfund Payments	96,364	0	934,085	0	(934,085)	-100.0%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	631,654	414,234	333,510	273,669	(59,841)	-17.9%
TOTAL EXPENDITURES	\$27,267,268	\$38,817,750	\$36,229,772	\$36,595,336	\$365,564	1.0%
NET CHANGES	3,638,229	(804,405)	(196,474)	(2,556,628)	(2,283,247)	1162.1%
FUND BALANCE JANUARY 1	8,733,670	10,691,934	10,178,490	12,774,625	2,596,135	25.5%
FUND BALANCE DECEMBER 31	\$12,371,898	\$9,887,529	\$9,982,016	\$10,217,997	\$312,888	3.1%
FULL TIME EQUIVALENTS	30.96	33.06	33.06	31.50	-1.56	-4.7%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Intergovernmental	\$0	\$0	\$76,907	\$0	(\$76,907)	-100.0%
Charges for Services	110,370	118,400	187,314	0	(187,314)	-100.0%
Interest	446,104	122,143	156,419	204,360	47,941	0.0%
Other Revenue	4,639,906	5,511,522	4,714,577	4,618,884	(95,693)	-2.0%
Non-Revenue	616,578	0	71,903	0	(71,903)	-100.0%
TOTAL REVENUE	\$5,812,957	\$5,752,065	\$5,207,120	\$4,823,244	(\$383,876)	-7.4%
EXPENDITURES						
Salaries & Wages	\$881,527	\$905,714	\$919,478	\$926,643	\$7,165	0.8%
Overtime	1,591	3,000	2,027	3,000	973	48.0%
Supplemental Help	18,763	25,000	95	25,000	24,905	26215.8%
Other Compensation	4,609	9,600	10,113	10,644	531	5.3%
Personnel Benefits	315,159	346,408	286,704	329,986	43,282	15.1%
Supplies	942,789	989,187	1,099,517	1,204,633	105,116	9.6%
Professional Services	23,747	20,280	20,131	25,000	4,869	24.2%
Communication	2,055	2,150	2,137	2,352	215	10.1%
Training	8,134	11,000	4,896	11,000	6,104	124.7%
Advertising	0	2,000	1,000	0	(1,000)	-100.0%
Rentals	776	2,000	2,229	3,000	771	34.6%
Utilities	774	5,000	3,688	5,000	1,312	35.6%
Repairs & Maintenance	217,250	225,000	191,159	200,000	8,841	4.6%
Other Services & Charges	34,378	32,000	22,005	34,000	11,995	54.5%
Capital	2,156,916	3,199,635	3,080,183	2,878,010	(202,173)	-6.6%
Interfund Payments	0	0	960,070	0	(960,070)	-100.0%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	556,086	299,288	299,293	168,993	(130,300)	-43.5%
TOTAL EXPENDITURES	\$5,165,331	\$6,077,262	\$6,904,725	\$5,827,261	(\$1,077,464)	-15.6%
NET CHANGES	647,627	(325,197)	(1,697,605)	(1,004,017)	693,588	-40.9%
FUND BALANCE JANUARY 1	4,548,214	4,774,266	4,774,266	4,036,731	(737,535)	-15.4%
FUND BALANCE DECEMBER 31	\$5,195,841	\$4,449,069	\$3,076,661	\$3,032,714	(\$43,947)	-1.4%
FULL TIME EQUIVALENTS	6.16	6.16	6.16	6.50	0.34	5.5%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$60,078	\$31,878	\$29,155	\$60,940	\$31,785	109.0%
Other Revenue	2,161,143	2,299,966	2,446,398	1,220,317	(1,226,081)	-50.1%
TOTAL REVENUE	\$2,221,221	\$2,331,844	2,475,553	\$1,281,257	(\$1,194,296)	-48.2%
EXPENDITURES						
Salaries & Wages	\$359,308	\$396,130	\$325,180	\$85,024	(\$240,156)	-73.9%
Overtime	1,271	2,000	13,240	0	(13,240)	-100.0%
Supplemental Help	6,717	0	9,623	0	(9,623)	0.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	104,474	129,851	87,511	21,557	(65,954)	-75.4%
Supplies	5,631	5,082	300	0	(300)	-100.0%
Professional Services	77,320	21,242	49,348	40,000	(9,348)	-18.9%
Communication	838	2,762	300	0	(300)	-100.0%
Training	1,177	3,330	0	0	0	0.0%
Advertising	0	3,000	213	0	(213)	-100.0%
Rentals	0	0	0	0	0	0.0%
Insurance	0	1,655,000	1,334,000	0	(1,334,000)	-100.0%
Utilities	0	0	0	0	0	0.0%
Repairs & Maintenance	569	772	800	0	(800)	-100.0%
Other Services & Charges	1,317,797	22,116	10,500	1,710,000	1,699,500	16185.7%
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	33,280	34,946	34,217	24,676	(9,541)	-27.9%
TOTAL EXPENDITURES	\$1,908,382	\$2,276,231	\$1,865,232	\$1,881,257	\$16,025	0.9%
NET CHANGES	312,839	55,613	610,321	(600,000)	(1,210,321)	-198.3%
FUND BALANCE JANUARY 1	672,275	995,891	985,114	1,426,435	441,321	44.8%
FUND BALANCE DECEMBER 31	\$985,114	\$1,051,504	\$1,595,435	\$826,435	(\$769,000)	-48.2%
FULL TIME EQUIVALENTS	2.80	1.00	1.00	0.00	-1.00	-100.0%

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)

	2007-2008 Actual	2009-2010 Budget	2009-2010 Estimated	2011-2012 Budget	Change	Percent Change
REVENUE						
Interest	\$392,808	\$40,000	\$138,725	\$18,800	(\$119,925)	-86.4%
Other Revenue	14,697,732	18,392,872	16,662,341	18,617,040	1,954,699	11.7%
TOTAL REVENUE	\$15,090,540	\$18,432,872	\$16,801,066	\$18,635,840	\$1,834,774	10.9%
EXPENDITURES						
Other Compensation	\$7,366	\$0	\$0	\$7,800	\$7,800	0.0%
Personnel Benefits	12,504,871	17,919,222	15,442,438	18,363,274	2,920,836	18.9%
Supplies	1,440	0	0	0	0	0.0%
Professional Services	610,188	659,736	661,680	758,872	97,192	14.7%
Training	1,037	0	1,946	0	(1,946)	-100.0%
Repairs & Maintenance	0	0	0	0	0	0.0%
Other Services & Charges	4,686	42,358	1,072,970	44,938	(1,028,032)	-95.8%
Intergovernmental	2,536	3,633	0	3,697	3,697	0.0%
Interfund Payments	96,364	0	(25,985)	0	25,985	-100.0%
Transfers Out	0	80,000	0	80,000	80,000	0.0%
TOTAL EXPENDITURES	\$13,228,488	\$18,704,949	\$17,153,049	\$19,258,581	\$2,105,532	12.3%
NET CHANGES	1,862,052	(272,077)	(351,983)	(622,741)	(270,758)	76.9%
FUND BALANCE JANUARY 1	3,220,150	3,781,211	3,337,600	3,761,945	424,345	12.7%
FUND BALANCE DECEMBER 31	\$5,082,202	\$3,509,134	\$2,985,617	\$3,139,204	\$153,587	5.1%

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Interest	\$42,051	\$0	\$0	\$20,000	\$20,000	0.0%
Other Revenue	1,863,399	1,214,696	1,253,019	1,683,420	430,401	34.3%
TOTAL REVENUE	\$1,905,450	\$1,214,696	\$1,253,019	\$1,703,420	\$450,401	35.9%
EXPENDITURES						
Salaries and Wages	\$0	\$0	\$0	\$262,392	\$262,392	0.0%
Overtime	0	0	0	12,000	12,000	0.0%
Supplemental Help	0	0	0	0	\$0	0.0%
Other Compensation	0	0	0	0	\$0	0.0%
Personnel Benefits	839,077	1,070,195	933,168	1,146,852	213,684	22.9%
Supplies	0	0	0	1,000	1,000	0.0%
Professional Services	72,047	35,000	33,085	69,500	36,415	110.1%
Communication	0	0	0	400	400	0.0%
Training	0	0	0	1,000	1,000	0.0%
Repairs & Maintenance	0	0	0	250	250	0.0%
Other Services & Charges	0	0	0	14,600	14,600	0.0%
Intergovernmental	337,914	400,688	270,000	406,901	136,901	50.7%
TOTAL EXPENDITURES	\$1,249,038	\$1,505,883	\$1,236,253	\$1,914,895	\$678,642	54.9%
NET CHANGES	656,411	(291,187)	16,766	(211,475)	(228,241)	-1361.3%
FUND BALANCE JANUARY 1	84,985	741,397	672,499	751,002	78,503	11.7%
FUND BALANCE DECEMBER 31	\$741,397	\$450,210	\$689,265	\$539,527	(\$149,738)	-21.7%
FULL TIME EQUIVALENTS	0.00	0.00	0.00	1.00	1.00	N/A

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)

	2007-2008	2009-2010	2009-2010	2011-2012		Percent
	Actual	Budget	Estimated	Budget	Change	Change
REVENUE						
Other Revenue	\$5,875,329	\$10,281,868	\$10,296,540	\$7,594,947	(\$2,701,593)	-26.2%
TOTAL REVENUE	\$5,875,329	\$10,281,868	\$10,296,540	\$7,594,947	(\$2,701,593)	-26.2%
EXPENDITURES						
Salaries & Wages	\$3,131,380	\$3,959,341	\$3,706,060	\$3,924,143	\$218,083	5.9%
Overtime	10,308	0	8,058	0	(8,058)	-100.0%
Other Compensation	0	0	0	0	0	0.0%
Personnel Benefits	827,117	1,156,743	1,016,934	1,160,730	143,796	14.1%
Supplies	302,914	300,539	171,948	232,874	60,926	35.4%
Professional Services	358,975	3,410,820	2,885,548	363,820	(2,521,728)	-87.4%
Communication	31,382	85,556	76,228	75,000	(1,228)	-1.6%
Training	13,213	35,000	14,634	33,600	18,966	129.6%
Advertising	0	3,462	2,112	0	(2,112)	-100.0%
Repairs & Maintenance	826,638	996,991	860,056	1,613,900	753,844	87.7%
Other Services & Charges	83,876	210,714	112,154	215,275	103,121	91.9%
Capital	87,937	94,259	216,781	94,000	(122,781)	-56.6%
Debt Service	0	0	0	0	0	0.0%
Transfers Out	42,288	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$5,716,029	\$10,253,425	\$9,070,513	\$7,713,342	(\$1,357,171)	-15.0%
NET CHANGES	159,300	28,443	1,226,027	(118,395)	(1,344,422)	-109.7%
FUND BALANCE JANUARY 1	208,044	399,169	409,011	2,798,512	2,389,501	584.2%
FUND BALANCE DECEMBER 31	\$367,344	\$427,612	\$1,635,038	\$2,680,117	\$1,045,079	63.9%
FULL TIME EQUIVALENTS	22.00	25.90	25.90	24.00	-1.90	-7.3%

Fund Notes:

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