

**General Operating Fund**

	Actual 2009	Budget 2010	Actual 2010	Budget 2011	Projected 2011	Budget 2012	Projected 2012	
<b>Revenues</b>								
Property Taxes	14,605,157	\$14,919,300	14,979,348	\$14,825,644	\$14,830,000	\$15,816,091		calculated for 2011, 2012 - AV increase 0.5%, 1.1 mill increase
Franchise Fees	5,872,925	5,767,139	6,300,184	6,120,000	\$6,210,000	6,400,000		2011 based upon first qtr ratio to total, 5% increase for 2012
						5%		
Sales/ Use Taxes								
1% city sales tax	14,036,301	14,307,061	13,531,722	14,106,600	\$13,608,106	13,880,268		trend projected for 2011, 2% growth in 2012
0.3% infrastructure	2,389,133	3,944,646	3,999,351	4,018,800	\$4,082,430	4,164,079		trend projected for 2011, 2% growth in 2012
0.2% transit	1,592,756	2,629,764	2,666,232	2,677,500	\$2,721,621	2,776,053		trend projected for 2011, 2% growth in 2012
0.05% transit expanded	398,189	657,442	666,560	668,100	\$680,405	694,013		trend projected for 2011, 2% growth in 2012
1% county sales tax	8,609,331	9,288,200	8,635,494	8,619,000	\$8,907,438	9,041,050		trend projected for 2011, 1.5% growth in 2012
subtotal	27,025,710	30,827,113	29,499,359	30,090,000	30,000,000	30,555,463		
Intergovernmental Revenue	856,758	774,052	829,366	775,000	\$810,000	821,647		2011 based upon first qtr ratio to total, 2012 estimates from State and County
Licenses & Permits	810,916	991,887	880,852	869,592	\$825,000	900,000		lower 1st qtr in 2011, more construction in 2012
Fines	2,487,983	2,800,000	2,957,151	2,950,000	\$2,750,000	2,950,000		2011 based upon first qtr ratio to total
Service Charges	692,646	653,022	789,043	657,837	\$700,000	675,000		+100,000 eng fees in 2011
Interest	38,545	600,000	109,899	250,000	\$150,000	150,000		
Miscellaneous Revenue	4,079,180	4,269,768	4,185,605	4,458,000	\$4,450,000	4,539,000		billed amount in 2011, 2% growth in 2012
Transfers	3,312,883	3,443,126	3,675,128	3,589,874	\$3,590,000	3,653,531		budgeted amount in 2011, 2% increase in 2012
Total Revenue	59,782,703	65,045,407	64,205,935	64,585,947	64,315,000	66,460,732	66,460,732	
	98.3%							
<b>Expenditures</b>								
City Commission	53,765	60,591	55,870	59,405	57,623	59,501		2011 projected = 97.0% unless noted
City Auditor		54,720	52,499	53,948	52,330	54,173		2012=2% growth over 2011 projected unless otherwise noted
City Manager's Office	623,224	586,298	534,110	519,581	503,994	523,223		
Public Information	162,066	161,784	140,192	144,603	140,265	149,208		
Planning	928,055	1,006,153	937,022	1,007,282	977,064	1,007,199		
Code Enf. / Building Safety	1,006,083	1,057,742	977,421	1,056,450	1,010,207	1,006,237		
City Clerk	140,657	177,806	174,644	253,825	217,110	259,824		
Human Resources	407,123	494,578	415,715	463,680	449,770	466,837		
Risk Management	479,674	508,542	432,340	453,239	439,642	458,474		
Finance	286,869	298,030	294,301	297,634	288,705	300,691		
Overhead	2,745,212	2,977,592	3,225,325	3,815,915	3,815,915	4,917,392		assumes approx. \$1 million for compensation adjustments and public safety r:
Transfers								
to health insurance fund	3,712,157	4,233,243	4,233,243	4,405,706	4,405,706	4,408,825		no new money for 2012 per healthcare memo
to rec fund	1,447,000	1,646,420	1,646,420	1,679,348	1,679,348	1,679,348		2011 = 100% of budget; flat for 2012
0.3% infrastructure sales tax	2,389,133	3,944,646	3,999,351	4,018,800	4,082,430	4,164,079		equal to revenue projection for 2011 and 2012
0.2% transit sales tax	1,592,756	2,629,764	2,641,232	2,652,500	2,696,621	2,751,053		equal to revenue projection minus \$25,000 for 2011 & 2012
0.05% transit expanded sales tax	398,189	657,441	666,560	668,100	680,405	694,013		equal to revenue projection for 2011 and 2012
to reserve funds	3,126,000	3,404,311	2,929,308	3,102,311	2,904,311	2,902,311		projected 2012 equal to projected 2011 levels
for fund balance	-	7,600,000		7,700,000		5,909,696		
Information Systems	722,847	835,151	773,031	777,537	754,211	793,471		
Legal	836,009	860,799	818,179	836,111	762,528	853,771		
Human Relations	156,987	13,057	14,478	12,730	12,348	12,730		
Court	641,005	672,185	661,849	1,041,623	1,010,374	1,048,914		
Police	14,042,429	14,232,970	14,633,875	14,114,425	13,690,992	14,823,123		
Fire	13,193,591	13,255,452	13,176,380	13,422,605	12,990,827	13,919,619		
Streets	3,062,414	3,381,926	3,333,808	3,420,569	3,317,952	3,476,396		
Engineering	850,110	917,255	761,679	777,737	754,405	789,832		
Traffic	561,496	592,420	548,667	591,547	573,801	598,720		
Airport	123,469	197,443	180,618	194,286	188,457	194,037		
Building	808,496	873,427	811,145	912,438	885,065	916,021		
Street Lights	642,384	659,627	625,282	791,598	767,850	830,779		
Levee	135,065	144,647	110,372	143,656	139,346	136,310		
Parks & Recreation	3,160,285	3,339,820	3,239,922	3,212,338	3,115,968	3,224,730		
Health Dept./ Comm. Health Bldg.	1,007,573	994,788	978,290	1,018,511	987,956	1,018,358		
Total Expenditures	59,442,123	72,470,628	64,023,128	73,620,038	64,353,523	74,348,895	67,070,415	
<b>Revenue over Expenditures</b>	<u>340,580</u>	<u>(7,425,221)</u>	<u>182,807</u>	<u>(9,034,091)</u>	<u>(38,523)</u>	<u>(7,888,163)</u>	<u>(609,683)</u>	
<b>w/o transfer for fb</b>			1,664,006					
<b>Beginning Balance</b>	<u>12,224,367</u>	<u>11,041,365</u>	<u>12,564,947</u>	<u>12,665,660</u>	<u>12,747,754</u>	<u>11,413,663</u>	<u>12,709,231</u>	
<b>Unreserved End Balance</b>	<u>12,564,947</u>	<u>3,616,144</u>	<u>12,747,754</u>	<u>3,631,569</u>	<u>12,709,231</u>	<u>3,525,500</u>	<u>12,099,547</u>	
	340,580							
Fund balance as % of expen.	21.14%	4.99%	19.91%	4.93%	19.75%	4.74%	18.04%	
% of budget	96.38%		98.69%		97.62%		98.00%	
Expenditure increase	7.82%		7.71%	14.16%	0.52%	15.53%	4.2%	

**Guest Tax Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Guest Tax	<u>850,604</u>	<u>947,000</u>	<u>941,099</u>	<u>935,000</u>	<u>850,000</u>	<u>880,000</u>	<u>880,000</u>
Total Revenue	850,604	947,000	941,099	935,000	850,000	880,000	880,000
<b>Expenditures</b>							
Special Event Expenses	41,062		84,838		75,000	50,000	50,000
CVB	684,300	685,560	685,560	700,000	700,000	720,000	720,000
Sister Cities	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Other (exhibits, etc.)		50,000	50,000	50,000	50,000	50,000	50,000
Carnegie		50,000	50,000	50,000	-	-	-
Transfer for fund balance		256,000		200,000		210,000	-
Transfer to reserve	<u>113,438</u>	<u>154,500</u>	<u>155,250</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	846,300	1,203,560	1,033,148	1,157,500	832,500	1,037,500	827,500
<b>Revenue over Expenditures</b>	<u>4,304</u>	<u>(256,560)</u>	<u>(92,049)</u>	<u>(222,500)</u>	<u>17,500</u>	<u>(157,500)</u>	<u>52,500</u>
<b>Beginning Balance</b>	<u>316,118</u>	<u>316,118</u>	<u>320,422</u>	<u>257,862</u>	<u>228,373</u>	<u>205,873</u>	<u>245,873</u>
<b>End Balance</b>	<u><u>320,422</u></u>	<u><u>59,558</u></u>	<u><u>228,373</u></u>	<u><u>35,362</u></u>	<u><u>245,873</u></u>	<u><u>48,373</u></u>	<u><u>298,373</u></u>

**Assumptions**

Revenues - rate increased from 5% to 6% in 2009; 2011 projected based on trend; 2% increase for 2012. \$200,000 deposited directly into reserve fund in 11 and 12  
Expenditures - 2011 projected assumes 100% of budget for CVB and sister cities, other (sesquicentennial of civil war exhibits,) Carnegie, and transfers to reserve  
2012 assumes increase for CVB, level funding for sister cities, civil war exhibits, and Carnegie.

**Library Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Property Taxes	2,761,646	2,731,038	2,767,061	2,719,500	2,720,000	2,905,865	2,905,865
Motor Vehicle	237,440	240,177	236,480	233,915	230,000	236,075	236,075
State Transfer	16,814			-	-	-	-
In-lieu	2,321	116	95	6,058	68	100	100
Transfer In	-	80,000	80,000	97,000	97,000	-	-
<b>Total Revenues</b>	<u>3,018,221</u>	<u>3,051,331</u>	<u>3,083,636</u>	<u>3,056,473</u>	<u>3,047,068</u>	<u>3,142,040</u>	<u>3,142,040</u>
<b>Expenditures</b>							
Library	3,051,000	3,060,000	3,060,000	3,070,000	3,070,000	3,136,000	3,136,000
<b>Revenue over Expenditures</b>	<u>(32,779)</u>	<u>(8,669)</u>	<u>23,636</u>	<u>(13,527)</u>	<u>(22,932)</u>	<u>6,040</u>	<u>6,040</u>
<b>Beginning Balance</b>	<u>141,130</u>	<u>102,916</u>	<u>108,351</u>	<u>84,505</u>	<u>131,987</u>	<u>118,460</u>	<u>109,055</u>
<b>End Balance</b>	<u>108,351</u>	<u>94,247</u>	<u>131,987</u>	<u>70,978</u>	<u>109,055</u>	<u>124,500</u>	<u>115,095</u>

**Assumptions**

Revenues: Transfer in = balance of reserve funds, 2012 - AV increase of 0.5% and 0.2 mill increase for operations

Expenditures: 2011 projected = 100% budget; 2012 budget as submitted by Library (represents a 2.5% over 2011)

**Public Transportation Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Property Taxes	\$ 7,341	-	3,887				
Motor Vehicle	83,825	-	495				
In-lieu		-		-			
State Transfer		-					
Sales Tax	1,592,756	2,629,764	2,666,234	2,652,500	2,696,621	2,751,053	2,751,053
Reimbursements	711	-	40,382	-	-		
Transfers				-	-		
Service Charges	<u>270,569</u>	<u>273,499</u>	<u>255,166</u>	<u>248,047</u>	<u>250,000</u>	<u>255,000</u>	<u>255,000</u>
Total Revenue	\$ 1,955,202	2,903,263	2,966,164	2,900,547	2,946,621	3,006,053	3,006,053
<b>Expenditures</b>							
Personal Services		\$ 71,535	\$ 64,574	\$ 71,881	71,881	\$ 73,823	\$ 73,823
Contractual Services		1,841,104	1,635,643	1,896,914	1,858,976	1,955,359	1,955,359
Commodities		440,300	357,256	568,720	557,346	704,620	704,620
Capital Outlay		-	398,772	-	-	-	-
Contingency		174,853	-	400,000	-	350,000	-
Transfer for Fund Balance		<u>375,988</u>	<u>-</u>	<u>375,000</u>	<u>-</u>	<u>105,000</u>	<u>-</u>
Total Expenditures	\$ 2,071,878	2,903,780	2,456,245	3,312,515	2,488,202	3,188,802	2,733,132
<b>Revenue over Expenditures</b>	<u>(116,676)</u>	<u>(517)</u>	<u>509,919</u>	<u>(411,968)</u>	<u>458,419</u>	<u>(182,749)</u>	<u>272,921</u>
<b>Beginning Balance</b>	<u>356,740</u>	<u>123,194</u>	<u>240,064</u>	<u>572,272</u>	<u>749,983</u>	<u>338,015</u>	<u>1,208,402</u>
<b>End Balance</b>	<u>240,064</u>	<u>122,677</u>	<u>749,983</u>	<u>160,304</u>	<u>1,208,402</u>	<u>155,266</u>	<u>1,481,323</u>

**Assumptions**

Revenues - No property tax levy beginning in 09, only 7 mos. of 0.20% sales tax collection in 2009; minus \$25,000 for general overf  
Expenditures -2011 projected = 98% of non-personnel budget w/o contingency or transfer; 2012 projected = 100% w/o cont. or trans

**Recreation Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Property Taxes	408,976	203,561	208,510	204,335	208,000	205,809	205,809
Motor Vehicle	35,189	35,110	34,874	17,334	17,000	17,494	17,494
In-lieu	344	317	7	777	5	-	-
State Transfer	2,491	-	-	-	-	-	-
Service Charges	1,696,488	1,768,485	1,795,584	1,754,104	1,800,000	1,836,000	1,836,000
Transfer	<u>1,447,000</u>	<u>1,646,420</u>	<u>1,646,420</u>	<u>1,679,348</u>	<u>1,679,348</u>	<u>1,679,348</u>	<u>1,679,348</u>
Total Revenue	\$ 3,590,487	\$ 3,653,893	\$ 3,685,395	\$ 3,655,898	\$ 3,704,353	\$ 3,738,651	\$ 3,738,651
<b>Expenditures</b>							
Recreation	3,506,857	4,012,539	3,600,097	4,190,772	3,861,878	4,187,686	4,027,686
<b>Revenue over Expenditures</b>	<u>83,630</u>	<u>(358,646)</u>	<u>85,298</u>	<u>(534,874)</u>	<u>(157,525)</u>	<u>(449,035)</u>	<u>(289,035)</u>
<b>Beginning Balance</b>	<u>720,862</u>	<u>547,704</u>	<u>804,492</u>	<u>727,240</u>	<u>889,790</u>	<u>604,996</u>	<u>732,265</u>
<b>End Balance</b>	<u>804,492</u>	<u>189,058</u>	<u>889,790</u>	<u>192,366</u>	<u>732,265</u>	<u>155,961</u>	<u>443,230</u>

**Assumptions**

Revenues - Property tax calculated for 2011, 0.5% increase in AV for 2012; service charges increased 2% for 2012

Expenditures: 2011 projected =98% of budget w/o contingency and transfer for fund balance; 2012 projected = 100% w/o contingency

**Special Alcohol Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Liquor Tax	<u>615,744</u>	<u>629,052</u>	<u>638,929</u>	<u>650,000</u>	<u>650,000</u>	<u>636,647</u>	<u>636,647</u>
Total Revenue	<u>615,744</u>	<u>629,052</u>	<u>638,929</u>	<u>650,000</u>	<u>650,000</u>	<u>636,647</u>	<u>636,647</u>
<b>Expenditures</b>							
School Resource Officers*	233,811	250,000	250,963	250,000	250,000	280,000	280,000
Contractual Services	312,150	312,150	303,650	307,650	307,650	315,161	315,161
transfer for fund balance	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>285,000</u>		<u>325,500</u>	<u>-</u>
Total	<u>545,961</u>	<u>707,150</u>	<u>554,613</u>	<u>842,650</u>	<u>557,650</u>	<u>920,661</u>	<u>595,161</u>
<b>Revenue over Expenditures</b>	<u>69,783</u>	<u>(78,098)</u>	<u>84,316</u>	<u>(192,650)</u>	<u>92,350</u>	<u>(284,014)</u>	<u>41,486</u>
<b>Beginning Balance</b>	<u>95,770</u>	<u>112,848</u>	<u>165,553</u>	<u>233,403</u>	<u>249,869</u>	<u>327,219</u>	<u>342,219</u>
<b>End Balance</b>	<u><u>165,553</u></u>	<u><u>34,750</u></u>	<u><u>249,869</u></u>	<u><u>40,753</u></u>	<u><u>342,219</u></u>	<u><u>43,205</u></u>	<u><u>383,705</u></u>
						5%	64%

**Assumptions**

Revenue: 2011 projected = 100% budget; 2012 based on league estimates

Expenditures: 2011 projected assumes no transfer or contingency, 2012 projected - 100% w/o transfer

\*School Resource Officer funded included in Contractual Services prior to 2009 actual

**Special Gas Tax Fund**

	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>						
Fuel Tax	2,561,174	2,660,556	2,699,130	2,625,000	2,691,080	2,691,080
Other	<u>-</u>	<u>1,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	2,561,174	2,662,489	2,699,130	2,625,000	2,691,080	2,691,080
<b>Expenditures</b>						
personnel, contractual, commodities	2,512,078	2,432,824	2,730,011	2,675,411	2,763,470	2,763,470
capital outlay		188,575	200,000	200,000	165,000	165,000
contingency	<u>-</u>	<u>-</u>	<u>271,118</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total	2,512,078	2,621,399	3,201,129	2,875,411	2,968,470	2,928,470
<b>Revenue over Expenditures</b>	<u>49,096</u>	<u>41,090</u>	<u>(501,999)</u>	<u>(250,411)</u>	<u>(277,390)</u>	<u>(237,390)</u>
<b>Beginning Balance</b>	<u>606,601</u>	<u>655,697</u>	<u>655,697</u>	<u>696,787</u>	<u>329,588</u>	<u>446,377</u>
<b>End Balance</b>	<u>655,697</u>	<u>696,787</u>	<u>153,698</u>	<u>446,377</u>	<u>52,198</u>	<u>208,987</u>

**Assumptions**

Revenue: 2011 projected based on 1st qtr ratio, 2012 from league

Expenditures: 11= 98% of operating, 100% of equipment, no contingency; 2012 projected - 100% w/o contingency

**Special Recreation Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Liquor Tax	<u>615,744</u>	<u>629,052</u>	<u>638,929</u>	<u>650,000</u>	<u>650,000</u>	<u>636,647</u>	<u>636,647</u>
Total Revenue	<u>615,744</u>	<u>629,052</u>	<u>638,929</u>	<u>650,000</u>	<u>650,000</u>	<u>636,647</u>	<u>636,647</u>
<b>Expenditures</b>							
Recreation	522,305	639,605	563,336	674,028	580,000	649,078	539,078
Arts Center Scholarships	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Cultural Arts Commission	<u>12,539</u>	<u>25,500</u>	<u>29,583</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>
Total	<u>559,844</u>	<u>690,105</u>	<u>617,919</u>	<u>722,028</u>	<u>628,000</u>	<u>697,078</u>	<u>587,078</u>
<b>Revenue over Expenditures</b>	<u>55,900</u>	<u>(61,053)</u>	<u>21,010</u>	<u>(72,028)</u>	<u>22,000</u>	<u>(60,431)</u>	<u>49,569</u>
<b>Beginning Balance</b>	<u>88,548</u>	<u>92,671</u>	<u>144,448</u>	<u>103,531</u>	<u>165,458</u>	<u>93,430</u>	<u>187,458</u>
<b>End Balance</b>	<u>144,448</u>	<u>31,618</u>	<u>165,458</u>	<u>31,503</u>	<u>187,458</u>	<u>32,999</u>	<u>237,027</u>

**Assumptions**

Revenue: 2011 - 3% increase, 2012 - 3% increase

Expenditures: 2011 projected= 100% budget w/o contingency or transfer; 2012 projected= 100% budget w/o contingency or transfer

**Bond and Interest Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>	
<b>Revenues</b>								
Property Taxes	6,015,871	5,879,371	5,943,291	5,831,002	5,830,000	7,107,971	7,107,971	
Motor Vehicle Taxes	510,537	516,109	515,037	508,078	510,000	507,065	507,065	
In Lieu Taxes	5,057	252	204	7,354	50	-	-	
Special Assessments	2,856,257	2,400,000	2,736,561	2,500,000	3,000,000	2,500,000	2,500,000	benefit districts
Reimbursements	38,631	-	165,380	-	-	-	-	
Interest	265,446	250,000	195,715	150,000	50,000	75,000	75,000	
Rents	105,212	112,136	118,820	105,000	120,000	120,000	120,000	
Transfers	102,271	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>9,899,282</b>	<b>9,157,868</b>	<b>9,675,008</b>	<b>9,101,434</b>	<b>9,510,050</b>	<b>10,310,036</b>	<b>10,310,036</b>	
<b>Expenditures</b>								
Principal	7,921,988	9,325,000	7,797,896	9,409,010	7,500,000	9,572,625	9,572,625	
Interest	2,715,236	4,575,000	2,382,139	4,518,324	2,100,000	3,258,655	2,958,655	
<b>Total Expenditures</b>	<b>10,637,224</b>	<b>13,900,000</b>	<b>10,180,035</b>	<b>13,927,334</b>	<b>9,600,000</b>	<b>12,831,280</b>	<b>12,531,280</b>	
<b>Revenue over Expenditures</b>	<b>(737,942)</b>	<b>(4,742,132)</b>	<b>(505,027)</b>	<b>(4,825,900)</b>	<b>(89,950)</b>	<b>(2,521,244)</b>	<b>(2,221,244)</b>	
<b>Beginning Balance</b>	<b>9,150,833</b>	<b>5,409,926</b>	<b>8,412,891</b>	<b>5,515,273</b>	<b>7,907,864</b>	<b>3,081,964</b>	<b>7,817,914</b>	
<b>End Balance</b>	<b>8,412,891</b>	<b>667,794</b>	<b>7,907,864</b>	<b>689,373</b>	<b>7,817,914</b>	<b>560,720</b>	<b>5,596,670</b>	

**Assumptions**

Revenues: Property taxes - calculated for 2011, 2012 - 0.5% increase in AV, mill levy increased of 1.5 for Library

Expenditures: 2011 projected = 100% budget without cash basis reserve and transfer for fund balance; 2012 projected = 100% budget without cash basis reserve

**Water and Wastewater Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Customer charges	\$27,588,072	\$30,706,000	\$29,497,099	\$29,727,000	\$28,500,000	\$29,715,300	\$29,715,300
Interest	187,132	626,400	7,725	276,000	50,000	50,000	50,000
Development charges	1,286,540	1,000,000	865,310	1,065,000	800,000	1,000,000	1,000,000
Other	<u>286,433</u>	<u>365,000</u>	<u>209,668</u>	<u>601,000</u>	<u>445,000</u>	<u>450,000</u>	<u>450,000</u>
<b>Total Revenue</b>	<b>29,348,177</b>	<b>32,697,400</b>	<b>30,579,802</b>	<b>31,669,000</b>	<b>29,795,000</b>	<b>31,215,300</b>	<b>31,215,300</b>
<b>Expenses</b>							
Utility Billing and Collection	1,833,595	1,882,503	1,801,438	1,905,283	1,867,177	1,870,692	1,870,692
Administration	4,757,913	4,911,389	4,908,203	4,980,403	4,782,403	4,941,806	4,941,806
Clinton Water Plant	1,882,203	2,194,252	2,302,056	2,346,122	2,217,122	2,435,839	2,435,839
Kaw Water Plant	2,492,338	2,753,755	2,586,973	2,683,489	2,342,489	2,676,824	2,676,824
Wastewater Treatment	3,263,140	3,631,408	3,382,850	3,605,247	3,471,747	3,427,929	3,427,929
Collection System	2,647,289	2,845,837	2,630,064	2,708,651	2,513,151	2,861,356	2,861,356
Water Quality	563,064	743,062	705,569	683,290	623,290	698,293	698,293
Distribution System	<u>2,527,612</u>	<u>2,915,142</u>	<u>3,061,342</u>	<u>3,106,328</u>	<u>2,538,328</u>	<u>3,295,832</u>	<u>3,295,832</u>
subtotal O&M	19,967,154	21,877,348	21,378,495	22,018,813	20,355,707	22,208,571	22,208,571
Non-bonded Construction Transfer	966,000	2,000,000	900,000	1,000,000	1,250,000	900,000	900,000
Transfer For Fund Balance		6,100,000		12,750,000		13,500,000	
Debt service	<u>7,193,479</u>	<u>8,798,900</u>	<u>8,115,372</u>	<u>8,341,791</u>	<u>8,150,000</u>	<u>8,800,000</u>	<u>8,800,000</u>
<b>Total Expenses</b>	<b>28,126,633</b>	<b>38,776,248</b>	<b>30,393,867</b>	<b>44,110,604</b>	<b>29,755,707</b>	<b>45,408,571</b>	<b>31,908,571</b>
<b>Net Income</b>	<b><u>1,221,544</u></b>	<b><u>(6,078,848)</u></b>	<b><u>185,935</u></b>	<b><u>(12,441,604)</u></b>	<b><u>39,293</u></b>	<b><u>(14,193,271)</u></b>	<b><u>(693,271)</u></b>
<b>Beginning Balance</b>	<b><u>14,209,109</u></b>	<b><u>7,949,847</u></b>	<b><u>15,616,208</u></b>	<b><u>14,414,036</u></b>	<b><u>15,802,143</u></b>	<b><u>16,110,539</u></b>	<b><u>15,841,436</u></b>
<b>End Balance</b>	<b><u>15,430,653</u></b>	<b><u>1,870,999</u></b>	<b><u>15,802,143</u></b>	<b><u>1,972,432</u></b>	<b><u>15,841,436</u></b>	<b><u>1,917,268</u></b>	<b><u>15,148,165</u></b>

Revenues - 2011 projected based on 1st qtr ratio to total; assumes increase in revenue from rate increase

Expenditures - 2011 projected: 98% of budget w/o transfer for fund balance; 2012 projected: 100% of budget w/o transfer for fund balance

**Solid Waste Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Sanitation Service Charge	\$7,865,864	\$8,081,037	\$8,116,727	\$8,503,015	\$8,700,000	\$8,745,590	\$8,745,590
Roll Off	1,612,816	1,530,000	1,476,318	1,650,000	1,600,000	1,575,000	1,575,000
Extra Pickups, Miscellaneous	320,098	393,000	680,336	628,600	490,000	630,300	630,300
State Grants	0	0	2,258	0	0	0	0
Interest on Investments	<u>2,584</u>	<u>75,000</u>	<u>3,549</u>	<u>15,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b>Total Revenue</b>	<b>9,801,362</b>	<b>10,079,037</b>	<b>10,279,188</b>	<b>10,796,615</b>	<b>10,795,000</b>	<b>10,955,890</b>	<b>10,955,890</b>
<b>Expenditures</b>							
Waste Operations	9,083,451	10,167,668	9,251,056	11,527,941	9,919,941	11,803,019	9,953,019
Waste Reduction	<u>813,483</u>	<u>852,944</u>	<u>809,743</u>	<u>1,011,499</u>	<u>869,499</u>	1,171,281	1,166,281
<b>Total Expenditures</b>	<b>9,896,934</b>	<b>11,020,612</b>	<b>10,060,799</b>	<b>12,539,440</b>	<b>10,789,440</b>	<b>12,974,300</b>	<b>11,119,300</b>
<b>Revenue over Expenditures</b>	<u>(95,572)</u>	<u>(941,575)</u>	<u>218,389</u>	<u>(1,742,825)</u>	<u>5,560</u>	<u>(2,018,410)</u>	<u>(163,410)</u>
<b>Beginning Balance</b>	<u>2,374,935</u>	<u>1,094,588</u>	<u>2,279,363</u>	<u>2,283,535</u>	<u>2,465,404</u>	<u>2,504,917</u>	<u>2,470,964</u>
<b>End Balance</b>	<u>2,279,363</u>	<u>153,013</u>	<u>2,497,752</u>	<u>540,710</u>	<u>2,470,964</u>	<u>486,507</u>	<u>2,307,554</u>

Revenues - 2011 assumes rate increase of 5%; 2012 assumes rate increase

Expenditures - 2011 projected = 100% of budget w/o transfer for fund balance; 2012 projected - 100% of budget w/o transfer for fund ba

**Public Parking Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Meter	\$449,981	\$559,524	\$588,244	\$600,000	\$600,000	\$618,000	\$618,000
Overtime Parking	395,251	429,992	422,974	450,000	400,000	425,000	425,000
Riverfront Garage	160,075	148,771	141,042	100,000	115,000	115,000	115,000
9th & New Hampshire Garage	8,288	10,000	9,809	10,000	12,000	12,000	12,000
Interest on Investments	(1,662)	10,000	226	1,000	500	500	500
Miscellaneous	<u>5,250</u>	<u>0</u>	<u>74</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	1,017,183	1,158,287	1,162,369	1,161,000	1,127,500	1,170,500	1,170,500
<b>Expenditures</b>							
Municipal Court		156,505		170,000	147,633	185,648	183,792
Police		654,151		620,000	626,029	650,448	643,944
Public Works		240,762		310,000	231,731	191,513	189,598
Parks and Rec		<u>197,583</u>		<u>195,000</u>	<u>209,920</u>	<u>189,695</u>	<u>187,798</u>
Total Expenditures	<u>1,123,445</u>	1,249,001	1,190,192	1,295,000	1,215,313	1,217,304	1,205,131
<b>Revenue over Expenditures</b>	<u>(106,262)</u>	<u>(90,714)</u>	<u>(27,823)</u>	<u>(134,000)</u>	<u>(87,813)</u>	<u>(46,804)</u>	<u>(34,631)</u>
<b>Beginning Balance</b>	<u>343,998</u>	<u>135,211</u>	<u>237,736</u>	<u>197,735</u>	<u>209,913</u>	<u>75,913</u>	<u>122,100</u>
<b>End Balance</b>	<u>237,736</u>	<u>44,497</u>	<u>209,913</u>	<u>63,735</u>	<u>122,100</u>	<u>29,109</u>	<u>87,469</u>

94%

Expenditures: projected = 99% of budget w/o contingency or transfer for fund balance for 2011, 2012-99% of budget

**Storm Water Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>
<b>Revenues</b>							
Storm Water Utility Charges	\$2,919,032	\$2,890,385	\$2,948,627	\$2,950,000	\$2,950,000	\$2,950,000	\$2,950,000
Interest on Investments	(6,445)	20,000	1,070	5,000	2,500	2,500	2,500
Miscellaneous	<u>500</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	2,913,087	2,917,385	2,949,697	2,955,000	2,952,500	2,952,500	2,952,500
<b>Expenditures</b>							
Yankee Tank				75,000	75,000		
Expenditures				<u>3,545,402</u>	<u>2,869,334</u>	<u>3,681,935</u>	<u>3,191,935</u>
Total Expenditures	<u>3,004,427</u>	<u>3,227,177</u>	<u>2,410,226</u>	<u>3,620,402</u>	<u>2,944,334</u>	<u>3,681,935</u>	<u>3,191,935</u>
<b>Revenue over Expenditures</b>	<u>(91,340)</u>	<u>(309,792)</u>	<u>539,471</u>	<u>(665,402)</u>	<u>8,166</u>	<u>(729,435)</u>	<u>(239,435)</u>
<b>Beginning Balance</b>	<u>1,107,730</u>	<u>468,124</u>	<u>1,016,390</u>	<u>841,028</u>	<u>1,555,861</u>	<u>890,459</u>	<u>1,564,028</u>
<b>End Balance</b>	<u>1,016,390</u>	<u>158,332</u>	<u>1,555,861</u>	<u>175,626</u>	<u>1,564,028</u>	<u>161,024</u>	<u>1,324,593</u>

Revenues- 2012 assumes to be flat with 2011

Expenditures - 2011 projected = 97% of budget w/o contingency; 2012 projected = 100% budget w/o contingency

**Golf Course Fund**

	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Actual 2010</b>	<b>Budget 2011</b>	<b>Projected 2011</b>	<b>Budget 2012</b>	<b>Projected 2012</b>	
<b>Revenues</b>								
Golf Course Fees	\$919,416	\$1,010,500	\$780,231	\$1,099,000	\$881,310	\$900,000	\$900,000	4 year average
Interest on Investments	1,144	1,000	248	1,000	500	500	500	
Miscellaneous	464	8,000	(1,708)	9,000	9,000	1,500	1,500	
Transfers in		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Revenue	921,024	1,019,500	778,771	1,109,000	890,810	902,000	902,000	
<b>Expenditures</b>								
Expenditures	<u>878,173</u>	<u>1,083,120</u>	<u>773,499</u>	<u>1,495,613</u>	<u>906,869</u>	<u>1,170,463</u>	<u>840,463</u>	100% w/o contingency
<b>Revenue over Expenditures</b>	<u>42,851</u>	<u>(63,620)</u>	<u>5,272</u>	<u>(386,613)</u>	<u>(16,059)</u>	<u>(268,463)</u>	<u>61,537</u>	
<b>Beginning Balance</b>	<u>249,170</u>	<u>116,498</u>	<u>292,021</u>	<u>459,907</u>	<u>297,293</u>	<u>314,924</u>	<u>281,234</u>	
<b>End Balance</b>	<u>292,021</u>	<u>52,878</u>	<u>297,293</u>	<u>73,294</u>	<u>281,234</u>	<u>46,461</u>	<u>342,771</u>	