

**General Operating Fund**

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 6/30/10	Projected 2010	Recommended 2011	Projected 2011	Projected 2012	
<b>Revenues</b>										
Property Taxes	\$13,449,730	\$13,842,433	14,605,157	\$14,919,300	12,546,438	\$14,929,000	\$14,825,981	\$14,825,981	\$14,974,241	calculated for 2010 and 2011, 1% growth for 2012
Franchise Fees	4,784,605	5,543,194	5,872,925	5,767,139	3,099,623	\$6,000,000	6,120,000	\$6,120,000	6,242,400	2% growth in 2011 over 2010 projected, 2% growth in 2012
<b>Sales/ Use Taxes</b>										
1% city sales tax	13,475,013	14,027,094	14,036,301	14,307,061	6,661,719	13,830,000	14,106,600	\$14,106,600	14,388,732	2% growth in 2011 over 2010 projected, 2% growth in 2012
0.3% infrastructure			2,389,133	3,944,646	1,985,211	3,940,000	4,018,800	\$4,018,800	4,099,176	2% growth in 2011 over 2010 projected, 2% growth in 2012
0.2% transit			1,592,756	2,629,764	1,323,472	2,625,000	2,677,500	\$2,677,500	2,731,050	2% growth in 2011 over 2010 projected, 2% growth in 2012
0.05% transit expanded			398,189	657,442	330,869	655,000	668,100	\$668,100	681,462	2% growth in 2011 over 2010 projected, 2% growth in 2012
1% county sales tax	<u>8,697,547</u>	<u>9,106,141</u>	<u>8,609,331</u>	<u>9,288,200</u>	<u>4,266,343</u>	<u>8,450,000</u>	<u>8,619,000</u>	<u>\$8,619,000</u>	<u>8,748,285</u>	2% growth in 2011 over 2010 projected, 1.5% growth in 2012
subtotal	22,172,560	23,133,235	27,025,710	30,827,113	14,567,614	29,500,000	30,090,000	30,090,000	30,648,705	
Intergovernmental Revenue	731,176	865,046	856,758	774,052	395,523	\$775,000	775,000	\$775,000	830,000	Liquor, Connecting Link, Slider (eliminated in 09), 3% increase for 2012
Licenses & Permits	928,922	1,018,197	810,916	991,887	419,071	\$845,000	869,592	\$869,592	950,000	2.9% growth in 2011 over 2010 projected, more construction in 2012
Fines	2,499,827	2,499,596	2,487,983	2,800,000	1,548,487	\$2,900,000	2,950,000	\$2,950,000	2,950,000	1.7% growth in 2011 over 2010 projected, flat for 2012
Service Charges	795,100	653,433	692,646	653,022	340,375	\$660,000	657,500	\$657,500	675,000	slight decrease in 2011 from 2010 projected, 2.6% growth in 2012
Interest	1,398,989	684,397	38,545	600,000	55,794	\$100,000	250,000	\$250,000	500,000	higher rates in 2011 and 2012
Miscellaneous Revenue	3,460,999	4,482,821	4,079,180	4,269,768	1,741,765	\$4,250,000	4,458,000	\$4,458,000	4,547,160	4.9% growth in 2011 over 2010 projected, 2% growth in 2012
Transfers	<u>3,123,322</u>	<u>3,184,588</u>	<u>3,312,883</u>	<u>3,443,126</u>	<u>1,778,375</u>	<u>\$3,443,126</u>	<u>3,589,874</u>	<u>\$3,589,874</u>	<u>3,769,368</u>	5% growth in 2011 over 2010 projected, 5% growth in 2012
Total Revenue	53,345,230	55,906,940	59,782,703	65,045,407	36,493,065	63,402,126	64,585,947	64,585,947	66,086,874	
<b>Expenditures</b>										2010 projected = identified cuts, 2011 projected = 97.0% unless noted
City Commission	57,341	57,304	53,765	60,591	27,210	59,791	59,405	57,623		2012=3% expenditure growth unless otherwise noted
City Auditor				54,720	24,585	54,720	53,948	52,330		
City Manager's Office	522,676	575,257	623,224	586,298	260,090	538,353	519,581	503,994		
Public Information	149,195	149,513	162,066	161,784	64,896	147,784	144,603	140,265		
Planning	1,059,453	1,043,756	928,055	1,006,153	425,619	990,253	1,007,282	977,064		
Code Enf. / Building Safety	1,049,911	945,255	1,006,083	1,057,742	516,347	1,057,442	1,056,450	1,024,757		
City Clerk	189,264	156,686	140,657	177,806	67,380	170,606	287,825	279,190		
Human Resources	476,340	392,084	407,123	494,578	182,452	463,823	463,680	449,770		
Risk Management	501,585	474,276	479,674	508,542	263,616	459,912	453,239	439,642		
Finance	322,078	297,915	286,869	298,030	130,307	289,230	297,634	288,705		
Overhead	3,188,160	2,957,481	2,745,212	2,977,592	1,235,690	2,977,593	3,781,915	3,781,915		
Transfers										
to health insurance fund	3,576,669	3,712,889	3,712,157	4,233,243	2,116,622	4,233,243	4,405,706	4,405,706		2011 funding per healthcare memo 5/3, 5% for 2012
to rec fund	1,400,000	1,447,000	1,447,000	1,646,420	823,210	1,646,420	1,679,348	1,679,348		2% increase in 2011 over 2010 budget, 2% increase for 2012
0.3% infrastructure sales tax			2,389,133	3,944,646	1,985,211	3,940,000	4,018,800	4,018,800		equal to revenue projection for 2011 and 2012
0.2% transit sales tax			1,592,756	2,629,764	1,323,472	2,600,000	2,652,500	2,652,500		equal to revenue projection for 2011 and 2012
0.05% transit expanded sales tax			398,189	657,441	330,869	655,000	668,100	668,100		equal to revenue projection for 2011 and 2012
to reserve funds	2,296,000	3,800,000	3,126,000	3,404,311	1,598,227	2,804,311	3,102,311	3,102,311		2012 equal to 2011 levels
for fund balance			-	7,600,000			7,700,000			
Information Systems	885,454	756,761	722,847	835,151	369,875	785,151	777,537	754,211		
Legal	760,044	883,838	836,009	860,799	386,274	705,799	836,111	811,028		
Human Relations	209,089	167,263	156,987	13,057	13,009	13,057	12,730	12,348		
Court	667,458	637,456	641,005	672,185	371,467	672,185	667,078	647,066		
Police	13,346,086	13,706,369	14,042,429	14,232,970	6,571,606	13,926,511	14,488,970	14,054,301		
Fire	12,651,954	12,637,327	13,193,591	13,255,452	5,903,484	13,240,452	13,422,605	13,019,927		
Streets	2,563,915	3,060,746	3,062,414	3,381,926	2,676,238	3,381,926	3,420,569	3,317,952		
Engineering	839,507	806,610	850,110	917,255	364,380	813,735	777,737	754,405		
Traffic	591,733	582,167	561,496	592,420	264,951	588,898	591,547	573,801		
Airport	94,618	145,275	123,469	197,443	113,229	193,983	194,286	188,457		
Building	806,793	781,865	808,496	873,427	398,607	862,892	912,438	885,065		
Street Lights	539,961	591,815	642,384	659,627	276,544	659,627	791,598	767,850		
Levee	142,489	145,095	135,065	144,647	50,223	143,227	143,656	139,346		
Parks & Recreation	3,201,156	3,260,229	3,160,285	3,339,820	1,458,260	3,237,820	3,212,338	3,115,968		
Health	<u>890,523</u>	<u>959,867</u>	<u>1,007,573</u>	<u>994,788</u>	<u>522,648</u>	<u>987,669</u>	<u>1,018,511</u>	<u>987,956</u>		
Total Expenditures	52,979,452	55,132,099	59,442,123	72,470,628	31,116,598	63,301,413	73,620,038	64,551,698	66,393,606	
<b>Revenue over Expenditures</b>	<u>365,778</u>	<u>774,841</u>	<u>340,580</u>	<u>(7,425,221)</u>	<u>5,376,467</u>	<u>100,713</u>	<u>(9,034,091)</u>	<u>34,249</u>	<u>(306,732)</u>	
<b>Beginning Balance</b>	<u>11,083,748</u>	<u>11,449,526</u>	<u>12,224,367</u>	<u>11,041,365</u>	<u>12,564,947</u>	<u>12,564,947</u>	<u>12,665,660</u>	<u>12,665,660</u>	<u>12,699,909</u>	
<b>Unreserved End Balance</b>	<u>11,449,526</u>	<u>12,224,367</u>	<u>12,564,947</u>	<u>3,616,144</u>	<u>17,941,414</u>	<u>12,665,660</u>	<u>3,631,569</u>	<u>12,699,909</u>	<u>12,393,177</u>	
Fund balance as % of expen.	21.61%	22.17%	21.14%	4.99%		20.01%	4.93%	19.67%	18.67%	
% of budget	93.16%	94.55%	96.38%			97.58%		97.92%		
Expenditure increase	-2.09%	4.06%	7.82%	8.28%		6.49%	16.30%	1.98%	2.85%	

**Guest Tax Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Guest Tax	<u>785,956</u>	<u>917,859</u>	<u>850,604</u>	<u>947,000</u>	<u>381,289</u>	<u>885,000</u>	<u>935,000</u>	<u>935,000</u>	<u>953,700</u>
Total Revenue	785,956	917,859	850,604	947,000	381,289	885,000	935,000	935,000	953,700
<b>Expenditures</b>									
Special Event Expenses		70,000	41,062		21,985				
CVB	725,206	727,960	684,300	685,560	342,780	685,560	700,000	700,000	700,000
Sister Cities	12,000	12,000	7,500	7,500	3,750	7,500	7,500	7,500	7,500
Other (exhibits, etc.)				50,000		50,000	50,000	50,000	50,000
Carnegie				50,000	50,000	50,000	50,000	50,000	50,000
Transfer for fund balance				256,000			200,000		
Transfer to reserve	<u>48,750</u>	<u>150,000</u>	<u>113,438</u>	<u>154,500</u>	<u>205,250</u>	<u>154,500</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures	785,956	889,960	846,300	1,203,560	623,765	947,560	1,157,500	957,500	957,500
<b>Revenue over Expenditures</b>	<u>-</u>	<u>27,899</u>	<u>4,304</u>	<u>(256,560)</u>	<u>(242,476)</u>	<u>(62,560)</u>	<u>(222,500)</u>	<u>(22,500)</u>	<u>(3,800)</u>
<b>Beginning Balance</b>	<u>288,219</u>	<u>288,219</u>	<u>316,118</u>	<u>316,118</u>		<u>320,422</u>	<u>257,862</u>	<u>257,862</u>	<u>235,362</u>
<b>End Balance</b>	<u>288,219</u>	<u>316,118</u>	<u>320,422</u>	<u>59,558</u>		<u>257,862</u>	<u>35,362</u>	<u>235,362</u>	<u>231,562</u>

**Assumptions**

Revenues - Transient Guest Tax rate increased from 5% to 6% in 2009; 4% increase projected for 2010, 5.5% increase in 2011, 2% increase for 2012

Expenditures - 2010 projected assumes 100% of budget for CVB and sister cities, other (sesquicentennial of civil war exhibits,) Carnegie, and transfers to 2011 assumes 2% increase for CVB, level funding for sister cities, civil war exhibits, and Carnegie.

Payments from state distributed on a quarterly basis, typically in January, April, July and October. Actual disbributions are shown below.

	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>
1st Quarter	\$ 204,787	\$ 177,162	\$ 223,874	\$ 251,070	\$ 215,718
2nd Quarter	\$ 118,373	\$ 136,507	\$ 170,861	\$ 151,690	\$ 165,571
3rd Quarter	\$ 186,310	\$ 204,694	\$ 275,992	\$ 233,276	
4th Quarter	\$ 209,886	\$ 217,552	\$ 247,132	\$ 214,568	
Total	<u>\$ 719,356</u>	<u>\$ 735,915</u>	<u>\$ 917,859</u>	<u>\$ 850,603</u>	<u>\$ 381,288</u>

**Library Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/2010</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Property Taxes	2,678,521	2,772,500	2,761,646	2,731,038	2,391,843	2,731,038	2,719,500	2,719,500	2,746,695
Motor Vehicle	242,539	240,135	237,440	240,177	121,388	225,000	233,915	233,915	238,593
State Transfer	-	12,409	16,814			-	-	-	-
In-lieu	5,854	2,338	2,321	116	95	116	6,058	6,058	6,058
Transfer In	-	-	-	80,000	80,000	80,000	97,000	97,000	-
<b>Total Revenues</b>	<u>2,926,914</u>	<u>3,027,382</u>	<u>3,018,221</u>	<u>3,051,331</u>	<u>2,593,326</u>	<u>3,036,154</u>	<u>3,056,473</u>	<u>3,056,473</u>	<u>2,991,346</u>
<b>Expenditures</b>									
Library	2,950,000	3,021,000	3,051,000	3,060,000	2,800,000	3,060,000	3,070,000	3,070,000	3,080,000
<b>Revenue over Expenditures</b>	<u>(23,086)</u>	<u>6,382</u>	<u>(32,779)</u>	<u>(8,669)</u>	<u>(206,674)</u>	<u>(23,846)</u>	<u>(13,527)</u>	<u>(13,527)</u>	<u>(88,654)</u>
<b>Beginning Balance</b>	<u>157,834</u>	<u>134,748</u>	<u>141,130</u>	<u>102,916</u>		<u>108,351</u>	<u>84,505</u>	<u>84,505</u>	<u>70,978</u>
<b>End Balance</b>	<u>134,748</u>	<u>141,130</u>	<u>108,351</u>	<u>94,247</u>		<u>84,505</u>	<u>70,978</u>	<u>70,978</u>	<u>(17,676)</u>

**Assumptions**

Revenues: Property tax - calculated for 2011, 1% increase for 2012; Transfer in = balance of reserve funds  
projected 2010 expenditures equal budget, slight increases in 2011 and 2012

**Public Transportation Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Property Taxes	\$ 617,060	\$ 993,436	\$ 7,341	-					
Motor Vehicle	47,297	55,331	83,825	-					
In-lieu	1,340	840		-		-	-		
State Transfer	-	4,459		-					
Sales Tax	-	-	1,592,756	2,629,764	1,323,474	2,600,000	2,652,500	2,652,500	2,706,050
Reimbursements	14,068	-	711	-	33,713	-	-	-	
Transfers	232,000	-				-	-	-	
Service Charges	<u>216,789</u>	<u>288,271</u>	<u>270,569</u>	<u>273,499</u>	<u>124,880</u>	<u>260,000</u>	<u>248,047</u>	<u>248,047</u>	<u>274,490</u>
Total Revenue	\$ 1,128,554	\$ 1,342,337	\$ 1,955,202	2,903,263	1,482,067	2,860,000	2,900,547	2,900,547	2,980,540
<b>Expenditures</b>									
Transportation	<u>1,457,534</u>	<u>1,532,101</u>	<u>2,071,878</u>	<u>2,903,780</u>	<u>2,042,128</u>	<u>2,352,939</u>	<u>3,312,515</u>	<u>2,449,390</u>	<u>3,411,890</u>
Total Expenditures	1,457,534	1,532,101	2,071,878	2,903,780	2,042,128	2,352,939	3,312,515	2,449,390	3,411,890
<b>Revenue over Expenditures</b>	<u>(328,980)</u>	<u>(189,764)</u>	<u>(116,676)</u>	<u>(517)</u>	<u>(560,061)</u>	<u>507,061</u>	<u>(411,968)</u>	<u>451,157</u>	<u>(431,350)</u>
<b>Beginning Balance</b>	<u>875,484</u>	<u>546,504</u>	<u>356,740</u>	<u>123,194</u>		<u>240,064</u>	<u>572,272</u>	<u>747,125</u>	<u>1,198,282</u>
<b>End Balance</b>	<u>546,504</u>	<u>356,740</u>	<u>240,064</u>	<u>122,677</u>		<u>747,125</u>	<u>160,304</u>	<u>1,198,282</u>	<u>766,931</u>

**Assumptions**

Revenues - No property tax levy beginning in 09, only 7 mos. of 0.20% sales tax collection in 2009; then 2.0% increase adjusted for 12 mos.

Expenditures -2010 projected=100% of expenditures (excluding contingency), 2011 projected = 97% of budget w/o contingency; 2012=3% increase

YTD includes encumbrances for fuel, vehicle repairs, and to MV

ytd as of 6/30/10 w/o encumbrances \$ 966,372

**Recreation Fund**

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 6/30/10	Projected 2010	Recommended 2011	Projected 2011	Projected 2012
<b>Revenues</b>									
Property Taxes	396,805	410,865	408,976	203,561	179,014	208,000	204,335	204,335	206,378
Motor Vehicle	30,245	35,494	35,189	35,110	17,870	33,000	17,334	17,334	17,507
In-lieu	866	346	344	317	7	2	777	777	-
State Transfer	-	1,839	2,491	-		-	-	-	
Service Charges	1,531,669	1,668,992	1,696,488	1,768,485	1,075,180	1,706,000	1,754,104	1,754,104	1,789,186
Transfer	<u>1,400,000</u>	<u>1,447,000</u>	<u>1,447,000</u>	<u>1,646,420</u>	<u>823,210</u>	<u>1,646,420</u>	<u>1,679,348</u>	<u>1,679,348</u>	<u>1,712,935</u>
Total Revenue	\$ 3,359,585	\$ 3,564,536	\$ 3,590,487	\$ 3,653,893	\$ 2,095,281	\$ 3,593,422	\$ 3,655,898	\$ 3,655,898	\$ 3,726,007
<b>Expenditures</b>									
Recreation	3,216,204	3,338,982	3,506,857	4,012,539	1,626,214	3,670,674	4,190,772	3,854,208	3,931,292
<b>Revenue over Expenditures</b>	<u>143,381</u>	<u>225,554</u>	<u>83,630</u>	<u>(358,646)</u>	<u>469,067</u>	<u>(77,252)</u>	<u>(534,874)</u>	<u>(198,309)</u>	<u>(205,285)</u>
<b>Beginning Balance</b>	<u>351,927</u>	<u>495,308</u>	<u>720,862</u>	<u>547,704</u>		<u>804,492</u>	<u>727,240</u>	<u>727,240</u>	<u>528,931</u>
<b>End Balance</b>	<u>495,308</u>	<u>720,862</u>	<u>804,492</u>	<u>189,058</u>		<u>727,240</u>	<u>192,367</u>	<u>528,931</u>	<u>323,646</u>

**Assumptions**

Revenues - Property tax calculated for 2011, 1% increase for 2012; service charges increase 2% for 2011 and 2012; transfer of sales tax increase 2% in 2011 and 2012  
Expenditures: 2010 projected based on YTD; 2011 projected = 5% growth over 2010 projected, 2012= 2% growth over 2011 projected

**Special Alcohol Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/2010</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Liquor Tax	<u>548,596</u>	<u>638,887</u>	<u>615,744</u>	<u>629,052</u>	<u>316,756</u>	<u>630,000</u>	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
Total Revenue	<u>548,596</u>	<u>638,887</u>	<u>615,744</u>	<u>629,052</u>	<u>316,756</u>	<u>630,000</u>	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
<b>Expenditures</b>									
School Resource Officers*			233,811	250,000	106,149	250,000	250,000	250,000	250,000
Contractual Services	<u>644,839</u>	<u>631,655</u>	<u>312,150</u>	<u>312,150</u>	<u>153,825</u>	<u>312,150</u>	<u>307,650</u>	<u>312,150</u>	<u>312,150</u>
transfer for fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>285,000</u>	<u>-</u>	<u>-</u>
Total	<u>644,839</u>	<u>631,655</u>	<u>545,961</u>	<u>707,150</u>	<u>259,974</u>	<u>562,150</u>	<u>842,650</u>	<u>562,150</u>	<u>562,150</u>
<b>Revenue over Expenditures</b>	<u>(96,243)</u>	<u>7,232</u>	<u>69,783</u>	<u>(78,098)</u>	<u>56,782</u>	<u>67,850</u>	<u>(192,650)</u>	<u>87,850</u>	<u>112,850</u>
<b>Beginning Balance</b>	<u>184,781</u>	<u>88,538</u>	<u>95,770</u>	<u>112,848</u>		<u>165,553</u>	<u>233,403</u>	<u>233,403</u>	<u>321,253</u>
<b>End Balance</b>	<u><u>88,538</u></u>	<u><u>95,770</u></u>	<u><u>165,553</u></u>	<u><u>34,750</u></u>		<u><u>233,403</u></u>	<u><u>40,753</u></u>	<u><u>321,253</u></u>	<u><u>434,103</u></u>

**Assumptions**

Revenue: 2010 projected - 2% increase over 2009 actual, 2011 - 3% increase, 2012 - 4% increase

Expenditures: 2010 projected assumes no transfer or contingency, assumes level funding in 2011 and 2012

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

**Special Gas Tax Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Fuel Tax	2,667,979	2,760,748	2,561,174	2,616,174	1,303,913	2,600,000	2,699,130	2,699,130	2,699,130
Other	<u>1,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	2,669,315	2,760,748	2,561,174	2,616,174	1,303,913	2,600,000	2,699,130	2,699,130	2,699,130
<b>Expenditures</b>									
personnel, contractual, commodities	2,730,098	2,602,742	2,512,078	2,956,815	1,340,923	2,600,000	2,730,011	2,730,011	2,784,611
equipment							200,000	200,000	200,000
contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,118</u>	<u>-</u>	<u>-</u>
Total	2,730,098	2,602,742	2,512,078	2,956,815	1,340,923	2,600,000	3,201,129	2,930,011	2,984,611
<b>Revenue over Expenditures</b>	<u>(60,783)</u>	<u>158,006</u>	<u>49,096</u>	<u>(340,641)</u>	<u>(37,010)</u>	<u>-</u>	<u>(501,999)</u>	<u>(230,881)</u>	<u>(285,481)</u>
<b>Beginning Balance</b>	<u>509,378</u>	<u>448,595</u>	<u>606,601</u>	<u>442,049</u>		<u>655,697</u>	<u>655,697</u>	<u>655,697</u>	<u>424,816</u>
<b>End Balance</b>	<u>448,595</u>	<u>606,601</u>	<u>655,697</u>	<u>101,408</u>		<u>655,697</u>	<u>153,698</u>	<u>424,816</u>	<u>139,335</u>

**Assumptions**

Revenue: 2011 estimate from league, estimate for 2012

**Special Recreation Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Liquor Tax	<u>548,596</u>	<u>640,887</u>	<u>615,744</u>	<u>629,052</u>	<u>316,756</u>	<u>630,000</u>	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
Total Revenue	<u>548,596</u>	<u>640,887</u>	<u>615,744</u>	<u>629,052</u>	<u>316,756</u>	<u>630,000</u>	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
<b>Expenditures</b>									
Recreation	537,462	534,855	522,305	639,605	250,395	620,417	674,028	539,028	549,809
Arts Center Scholarships	25,000	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000
Cultural Arts Commission	<u>23,313</u>	<u>24,975</u>	<u>12,539</u>	<u>25,500</u>	<u>27,835</u>	<u>25,500</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>
Total	<u>585,775</u>	<u>584,830</u>	<u>559,844</u>	<u>690,105</u>	<u>278,230</u>	<u>670,917</u>	<u>722,028</u>	<u>587,028</u>	<u>597,809</u>
<b>Revenue over Expenditures</b>	<u>(37,179)</u>	<u>56,057</u>	<u>55,900</u>	<u>(61,053)</u>	<u>38,526</u>	<u>(40,917)</u>	<u>(72,028)</u>	<u>62,972</u>	<u>77,191</u>
<b>Beginning Balance</b>	<u>69,670</u>	<u>32,491</u>	<u>88,548</u>	<u>92,671</u>		<u>144,448</u>	<u>103,531</u>	<u>103,531</u>	<u>166,503</u>
<b>End Balance</b>	<u><u>32,491</u></u>	<u><u>88,548</u></u>	<u><u>144,448</u></u>	<u><u>31,618</u></u>		<u><u>103,531</u></u>	<u><u>31,503</u></u>	<u><u>166,503</u></u>	<u><u>243,695</u></u>

**Assumptions**

Revenue: 2010 projected - 2% increase over 2009 actual, 2011 - 3% increase, 2012 - 4% increase

Expenditures: 2010 recreation projected at 97% of budget; other agencies at 100%; 2011 projected= 100% budget w/o contingency or transfer;  
2012- 2% growth over projected 2011 for rec, other agencies flat



**Bond and Interest Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projection 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>	<b>Projected 2012</b>
<b>Revenues</b>									
Property Taxes	5,762,300	5,961,442	6,015,871	5,879,371	5,137,075	5,950,000	5,831,002	5,831,002	5,889,312
Motor Vehicle Taxes	523,625	516,324	510,537	516,109	262,851	490,000	508,078	508,078	513,159
In Lieu Taxes	12,586	5,023	5,057	252	203	50	7,354	7,354	7,354
Special Assessments	1,880,223	3,172,277	2,856,257	2,400,000	2,512,763	2,600,000	2,500,000	2,500,000	2,600,000
Reimbursements	-	26,676	38,631	-	78,131	-	-	-	-
Interest	635,716	303,918	265,446	250,000	12,649	100,000	150,000	150,000	200,000
Rents	108,552	107,501	105,212	112,136	53,950	105,000	105,000	105,000	110,000
Transfers	1,268,040	1,706,229	102,271	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,191,042</b>	<b>11,799,390</b>	<b>9,899,282</b>	<b>9,157,868</b>	<b>8,057,622</b>	<b>9,245,050</b>	<b>9,101,434</b>	<b>9,101,434</b>	<b>9,319,825</b>
<b>Expenditures</b>									
Principal	7,570,032	7,627,975	7,921,988	9,325,000	-	9,003,114	9,409,010	8,200,000	8,200,000
Interest	2,173,837	2,753,458	2,715,236	4,575,000	1,174,337	3,139,554	4,518,324	2,900,000	2,350,000
<b>Total Expenditures</b>	<b>9,743,869</b>	<b>10,381,433</b>	<b>10,637,224</b>	<b>13,900,000</b>	<b>1,174,337</b>	<b>12,142,668</b>	<b>13,927,334</b>	<b>11,100,000</b>	<b>10,550,000</b>
<b>Revenue over Expenditures</b>	<b>447,173</b>	<b>1,417,957</b>	<b>(737,942)</b>	<b>(4,742,132)</b>	<b>6,883,285</b>	<b>(2,897,618)</b>	<b>(4,825,900)</b>	<b>(1,998,566)</b>	<b>(1,230,175)</b>
<b>Beginning Balance</b>	<b>7,285,702</b>	<b>7,732,875</b>	<b>9,150,833</b>	<b>5,409,926</b>		<b>8,412,891</b>	<b>5,515,273</b>	<b>5,515,273</b>	<b>3,516,707</b>
<b>End Balance</b>	<b><u>7,732,875</u></b>	<b><u>9,150,833</u></b>	<b><u>8,412,891</u></b>	<b><u>667,794</u></b>		<b><u>5,515,273</u></b>	<b><u>689,373</u></b>	<b><u>3,516,707</u></b>	<b><u>2,286,532</u></b>

**Assumptions**

Revenues: Property taxes - calculated for 2011, 1% increase for 2012; Interest - higher interest rates beginning in 2011

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

# **Water and Wastewater Fund**

	Budget 2008	Actual 2008	Budget 2009	Actual 2009	Budget 2010	2010 YTD as of 6/30/10	Projected 2010	Recommended 2011	Projected 2011
<b>Revenues</b>									
Customer charges	\$28,270,000	\$27,034,415	\$28,278,400	\$27,588,072	\$30,706,000	\$13,474,399	\$28,653,312	\$29,727,000	\$29,727,000
Interest	900,000	238,761	1,000,000	187,132	626,400	23,939	51,400	276,000	276,000
Development charges	1,100,000	919,320	800,000	1,286,540	1,000,000	413,800	1,000,000	1,065,000	1,065,000
Other	<u>150,000</u>	<u>273,425</u>	<u>150,000</u>	<u>286,433</u>	<u>365,000</u>	<u>175,587</u>	<u>241,000</u>	<u>601,000</u>	<u>601,000</u>
<b>Total Revenue</b>	<b>30,420,000</b>	<b>28,465,921</b>	<b>30,228,400</b>	<b>29,348,177</b>	<b>32,697,400</b>	<b>14,087,725</b>	<b>29,945,712</b>	<b>31,669,000</b>	<b>31,669,000</b>
<b>Expenses</b>									
Utility Billing and Collection	1,796,130	1,753,858	1,872,503	1,733,883	1,882,503	895,067	1,795,000	1,905,283	1,867,177
Administration	4,879,062	4,328,487	5,956,702	4,757,913	4,911,389	2,418,598	4,845,000	4,980,403	4,880,795
Clinton Water Plant	2,413,709	1,790,696	2,393,394	1,882,203	2,194,252	1,448,725	2,095,000	2,346,122	2,299,200
Kaw Water Plant	2,935,479	2,518,592	3,006,358	2,492,338	2,753,755	1,551,256	2,625,000	2,683,489	2,629,819
Wastewater Treatment	3,772,784	3,257,738	3,575,051	3,263,140	3,631,408	1,911,996	3,450,000	3,605,247	3,533,142
Collection System	3,133,294	2,512,979	3,058,595	2,647,289	2,845,837	1,336,277	2,595,000	2,708,651	2,654,478
Quality Control	747,224	606,342	730,600	563,064	743,062	352,831	665,000	683,290	669,624
Distribution System	<u>3,007,732</u>	<u>3,068,825</u>	<u>3,242,945</u>	<u>2,527,612</u>	<u>2,915,142</u>	<u>1,186,710</u>	<u>3,150,000</u>	<u>3,106,328</u>	<u>3,044,201</u>
subtotal O&M	22,685,414	19,837,517	23,836,148	19,867,442	21,877,348	11,101,460	21,220,000	22,018,813	21,578,437
Non-bonded Construction Transfer	8,000,000	1,194,268	1,675,000	966,000	2,000,000	1,124,015	500,000	1,000,000	1,800,000
Transfer For Fund Balance			1,000,000		6,100,000			12,750,000	
Debt service	<u>9,100,000</u>	<u>7,173,485</u>	<u>9,000,000</u>	<u>7,193,479</u>	<u>8,798,900</u>	<u>3,123,560</u>	<u>8,365,527</u>	<u>8,341,791</u>	<u>8,341,791</u>
<b>Total Expenses</b>	<b>39,785,414</b>	<b>28,205,270</b>	<b>35,511,148</b>	<b>28,026,921</b>	<b>38,776,248</b>	<b>15,349,035</b>	<b>30,085,527</b>	<b>44,110,604</b>	<b>31,720,228</b>
<b>Net Income</b>	<b>(9,365,414)</b>	<b>260,651</b>	<b>(5,282,748)</b>	<b>1,321,256</b>	<b>(6,078,848)</b>	<b>(1,261,310)</b>	<b>(139,815)</b>	<b>(12,441,604)</b>	<b>(51,228)</b>
<b>Beginning Balance</b>	<b>12,971,944</b>	<b>12,971,944</b>	<b>6,811,530</b>	<b>13,232,595</b>	<b>7,949,847</b>		<b>14,553,851</b>	<b>14,414,036</b>	<b>14,414,036</b>
<b>End Balance</b>	<b>3,606,530</b>	<b>13,232,595</b>	<b>1,528,782</b>	<b>14,553,851</b>	<b>1,870,999</b>		<b>14,414,036</b>	<b>1,972,432</b>	<b>14,362,808</b>

Revenues - Recommended 2011 includes no rate increases; assumes residential water consumption 58,000 gallons in 2010, 60,000 gallons in 2011 (three year avg 59,000)  
Residential 2011 annual water cost \$249.00 based upon 2011 average; assumes annual increase of 200 residential accounts in 2010 and 2011

Expenditures - 2010 projected: O&M = 97% of budget, 2011 recommended= 5% increase in salaries and other expenses, 12% increase in chemicals;  
2011 projected = 98% of rec w/o transfer for fund balance, increased transfer to cash construction

Revenue Changes	2011	2012	2013	2014
Water	0.00%	3.00%	4.00%	4.00%
Wastewater	0.00%	0.00%	0.00%	0.00%
Combined	0.00%	1.40%	1.90%	1.90%

Rural Water District (current \$3.83) to be determined

No debt issuance in 2010	0	0	0	0
CIP see Scenario 4 CIP spreadsheet				

**Solid Waste Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>
<b>Revenues</b>								
Sanitation Service Charge	\$7,212,174	\$7,579,443	\$7,865,864	\$8,081,037	\$4,036,284	\$8,100,000	\$8,503,015	\$8,503,015
Roll Off	1,596,908	1,545,292	1,612,816	1,530,000	679,745	1,505,500	1,650,000	1,650,000
Extra Pickups, Miscellaneous	358,969	505,569	320,098	393,000	341,868	537,037	628,600	628,600
State Grants	16,844	0	0	0	0	0	0	0
Interest on Investments	<u>149,348</u>	<u>85,097</u>	<u>2,584</u>	<u>75,000</u>	<u>1,207</u>	<u>5,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total Revenue</b>	<b>9,334,243</b>	<b>9,715,401</b>	<b>9,801,362</b>	<b>10,079,037</b>	<b>5,059,104</b>	<b>10,147,537</b>	<b>10,796,615</b>	<b>10,796,615</b>
<b>Expenditures</b>								
Residential	4,675,518	5,110,649	4,761,310	5,395,301	2,544,254	4,985,604	6,107,006	5,246,006
Commercial	4,326,209	4,348,177	4,322,141	4,772,367	2,122,856	4,329,118	5,420,935	4,673,935
Waste Reduction	<u>720,359</u>	<u>770,193</u>	<u>813,483</u>	<u>852,944</u>	<u>385,561</u>	<u>828,643</u>	<u>1,011,499</u>	<u>869,499</u>
<b>Total Expenditures</b>	<b>9,722,086</b>	<b>10,229,019</b>	<b>9,896,934</b>	<b>11,020,612</b>	<b>5,052,671</b>	<b>10,143,365</b>	<b>12,539,440</b>	<b>10,789,440</b>
<b>Revenue over Expenditures</b>	<u>(387,843)</u>	<u>(513,618)</u>	<u>(95,572)</u>	<u>(941,575)</u>	<u>6,433</u>	<u>4,172</u>	<u>(1,742,825)</u>	<u>7,175</u>
<b>Beginning Balance</b>	<u>3,276,396</u>	<u>2,888,553</u>	<u>2,374,935</u>	<u>1,094,588</u>		<u>2,279,363</u>	<u>2,283,535</u>	<u>2,283,535</u>
<b>End Balance</b>	<u>2,888,553</u>	<u>2,374,935</u>	<u>2,279,363</u>	<u>153,013</u>		<u>2,283,535</u>	<u>540,710</u>	<u>2,290,710</u>
	30%	23%	23%	1%		23%	4%	21%

Revenues - 2011 assumes rate increase of 5%

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

**Public Parking Fund**

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 6/30/10	Projected 2010	Recommended 2011	Projected 2011
<b>Revenues</b>								
Meter	\$417,202	\$378,837	\$449,981	\$559,524	\$281,230	\$600,000	\$600,000	\$600,000
Overtime Parking	262,528	480,191	395,251	429,992	209,654	450,000	450,000	450,000
Riverfront Garage	177,618	147,034	160,075	148,771	56,834	150,000	100,000	100,000
9th & New Hampshire Garage	14,928	10,210	8,288	10,000	4,910	8,000	10,000	10,000
Interest on Investments	22,225	12,832	(1,662)	10,000	0	1,000	1,000	1,000
Miscellaneous	<u>4,302</u>	<u>2,200</u>	<u>5,250</u>	<u>0</u>	<u>254</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	898,803	1,031,304	1,017,183	1,158,287	552,882	1,209,000	1,161,000	1,161,000
<b>Expenditures</b>								
Municipal Court				156,505	119,025	156,505	170,000	170,000
Police				654,151	277,064	654,151	620,000	620,000
Public Works				240,762	85,517	240,762	310,000	230,000
Parks and Rec				197,583	94,087	197,583	195,000	195,000
Total Expenditures	<u>1,013,825</u>	<u>1,178,877</u>	<u>1,123,445</u>	<u>1,249,001</u>	<u>575,693</u>	<u>1,249,001</u>	<u>1,295,000</u>	<u>1,215,000</u>
<b>Revenue over Expenditures</b>	<u>(115,022)</u>	<u>(147,573)</u>	<u>(106,262)</u>	<u>(90,714)</u>	<u>(22,811)</u>	<u>(40,001)</u>	<u>(134,000)</u>	<u>(54,000)</u>
<b>Beginning Balance</b>	<u>606,593</u>	<u>491,571</u>	<u>343,998</u>	<u>135,211</u>		<u>237,736</u>	<u>197,735</u>	<u>197,735</u>
<b>End Balance</b>	<u>491,571</u>	<u>343,998</u>	<u>237,736</u>	<u>44,497</u>		<u>197,735</u>	<u>63,735</u>	<u>143,735</u>

**Storm Water Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 5/31/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>
<b>Revenues</b>								
Storm Water Utility Charges	\$2,836,484	\$2,890,385	\$2,919,032	\$2,890,385	\$1,417,397	\$2,950,000	\$2,950,000	\$2,950,000
Interest on Investments	67,877	46,989	(6,445)	20,000	363	5,000	5,000	5,000
Miscellaneous	<u>0</u>		<u>500</u>	<u>7,000</u>	<u>0</u>	0	0	0
Total Revenue	2,904,361	2,937,374	2,913,087	2,917,385	1,417,760	2,955,000	2,955,000	2,955,000
<b>Expenditures</b>								
Yankee Tank							75,000	75,000
Expenditures							3,545,402	2,869,334
Total Expenditures	<u>3,434,092</u>	<u>3,250,695</u>	<u>3,004,427</u>	<u>3,227,177</u>	<u>1,062,887</u>	<u>3,130,362</u>	<u>3,620,402</u>	<u>2,944,334</u>
<b>Revenue over Expenditures</b>	<u>(529,731)</u>	<u>(313,321)</u>	<u>(91,340)</u>	<u>(309,792)</u>	<u>354,873</u>	<u>(175,362)</u>	<u>(665,402)</u>	<u>10,666</u>
<b>Beginning Balance</b>	<u>1,950,782</u>	<u>1,421,051</u>	<u>1,107,730</u>	<u>468,124</u>		<u>1,016,390</u>	<u>841,028</u>	<u>841,028</u>
<b>End Balance</b>	<u>1,421,051</u>	<u>1,107,730</u>	<u>1,016,390</u>	<u>158,332</u>		<u>841,028</u>	<u>175,626</u>	<u>851,695</u>

Revenues- 2011 assumes to be flat with 2010

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

**Golf Course Fund**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>2010 YTD as of 6/30/10</b>	<b>Projected 2010</b>	<b>Recommended 2011</b>	<b>Projected 2011</b>
<b>Revenues</b>								
Golf Course Fees	\$910,139	\$914,846	\$919,416	\$1,010,500	\$406,203	\$915,000	\$1,099,000	\$1,099,000
Interest on Investments	0	1,963	1,144	1,000	79	500	1,000	1,000
Miscellaneous	13,236	1,393	464	8,000	5,889	9,000	9,000	9,000
Transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	923,375	918,202	921,024	1,019,500	412,171	924,500	1,109,000	1,109,000
<b>Expenditures</b>								
Expenditures	<u>765,414</u>	<u>816,813</u>	<u>878,173</u>	<u>1,083,120</u>	<u>437,182</u>	<u>756,615</u>	<u>1,495,613</u>	<u>906,869</u>
<b>Revenue over Expenditures</b>	<u>157,961</u>	<u>101,389</u>	<u>42,851</u>	<u>(63,620)</u>	<u>(25,011)</u>	<u>167,885</u>	<u>(386,613)</u>	<u>202,131</u>
<b>Beginning Balance</b>	<u>(10,180)</u>	<u>147,781</u>	<u>249,170</u>	<u>116,498</u>		<u>292,021</u>	<u>459,906</u>	<u>459,906</u>
<b>End Balance</b>	<u>147,781</u>	<u>249,170</u>	<u>292,021</u>	<u>52,878</u>		<u>459,906</u>	<u>73,293</u>	<u>662,037</u>