

General Operating Fund

	Actual	Budget	2010 YTD	YTD as	Projected	YTD as	Budget	Projected	Projected	
Revenues	2009	2010	as of 10/31/2010	% of Budget	2010	% of Projected	2011	2011	2012	
Property Taxes	14,605,157	\$14,919,300	13,573,068	91.0%	\$14,929,000	90.9%	\$14,825,981	\$14,825,981	\$14,974,241	calculated for 2010 and 2011, 1% growth for 2012
Franchise Fees	5,872,925	5,767,139	5,375,005	93.2%	\$6,000,000	89.6%	6,120,000	\$6,120,000	6,242,400	2% growth in 2011 over 2010 projected, 2% growth in 2012
Sales/ Use Taxes										
1% city sales tax	14,036,301	14,307,061	11,170,054	78.1%	13,830,000	80.8%	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	3,329,261	84.4%	3,940,000	84.5%	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	2,219,506	84.4%	2,625,000	84.6%	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	554,877	84.4%	655,000	84.7%	668,100	\$668,100	681,462	2% growth in 2011 over 2010 projected, 2% growth in 2012
1% county sales tax	8,609,331	9,288,200	7,156,243	77.0%	8,450,000	84.7%	8,619,000	\$8,619,000	8,748,285	2% growth in 2011 over 2010 projected, 1.5% growth in 2012
subtotal	27,025,710	30,827,113	24,429,941	79.2%	29,500,000	82.8%	30,090,000	30,090,000	30,648,705	
Intergovernmental Revenue	856,758	774,052	645,267	83.4%	\$775,000	83.3%	775,000	\$775,000	830,000	Liquor, Connecting Link, Slider (eliminated in 09), 3% increase for 2012
Licenses & Permits	810,916	991,887	734,591	74.1%	\$845,000	86.9%	869,592	\$869,592	950,000	2.9% growth in 2011 over 2010 projected, more construction in 2012
Fines	2,487,983	2,800,000	2,539,935	90.7%	\$2,900,000	87.6%	2,950,000	\$2,950,000	2,950,000	1.7% growth in 2011 over 2010 projected, flat for 2012
Service Charges	692,646	653,022	518,926	79.5%	\$660,000	78.6%	657,500	\$657,500	675,000	slight decrease in 2011 from 2010 projected, 2.6% growth in 2012
Interest	38,545	600,000	79,623	13.3%	\$100,000	79.6%	250,000	\$250,000	500,000	higher rates in 2011 and 2012
Miscellaneous Revenue	4,079,180	4,269,768	3,212,677	75.2%	\$4,250,000	75.6%	4,458,000	\$4,458,000	4,547,160	4.9% growth in 2011 over 2010 projected, 2% growth in 2012
Transfers	3,312,883	3,443,126	2,899,544	84.2%	\$3,443,126	84.2%	3,589,874	\$3,589,874	3,769,368	5% growth in 2011 over 2010 projected, 5% growth in 2012
Total Revenue	59,782,703	65,045,407	54,008,577	83.0%	63,402,126	85.2%	64,585,947	64,585,947	66,086,874	
Expenditures	Actual 2009	Budget 2010	2010 YTD as of 10/31/2010	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012	2010 projected = identified cuts, 2011 projected = 97.0% unless noted 2012=3% expenditure growth unless otherwise noted
City Commission	53,765	60,591	45,769	75.5%	59,791	76.5%	59,405	57,623		
City Auditor		54,720	42,482	77.6%	54,720	77.6%	53,948	52,330		
City Manager's Office	623,224	586,298	437,193	74.6%	538,353	81.2%	519,581	503,994		
Public Information	162,066	161,784	112,794	69.7%	147,784	76.3%	144,603	140,265		
Planning	928,055	1,006,153	760,567	75.6%	990,253	76.8%	1,007,282	977,064		
Code Enf. / Building Safety	1,006,083	1,057,742	835,265	79.0%	1,057,442	79.0%	1,056,450	1,024,757		
City Clerk	140,657	177,806	130,765	73.5%	170,606	76.6%	287,825	279,190		
Human Resources	407,123	494,578	334,193	67.6%	463,823	72.1%	463,680	449,770		
Risk Management	479,674	508,542	368,051	72.4%	459,912	80.0%	453,239	439,642		
Finance	286,869	298,030	233,590	78.4%	289,230	80.8%	297,634	288,705		
Overhead	2,745,212	2,977,592	2,261,600	76.0%	2,977,593	76.0%	3,781,915	3,781,915		
Transfers										
to health insurance fund	3,712,157	4,233,243	3,527,703	83.3%	4,233,243	83.3%	4,405,706	4,405,706		2011 funding per healthcare memo 5/3, 5% for 2012
to rec fund	1,447,000	1,646,420	1,372,017	83.3%	1,646,420	83.3%	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	3,329,261	84.4%	3,940,000	84.5%	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	2,219,506	84.4%	2,600,000	85.4%	2,652,500	2,652,500		equal to revenue projection for 2011 and 2012
0.05% transit expanded sales tax	398,189	657,441	554,877	84.4%	655,000	84.7%	668,100	668,100		equal to revenue projection for 2011 and 2012
to reserve funds	3,126,000	3,404,311	2,335,616	68.6%	2,904,311	80.4%	3,102,311	3,102,311		2012 equal to 2011 levels
for fund balance	-	7,600,000		0.0%			7,700,000			
Information Systems	722,847	835,151	613,282	73.4%	785,151	78.1%	777,537	754,211		
Legal	836,009	860,799	626,211	72.7%	705,799	88.7%	836,111	811,028		
Human Relations	156,987	13,057	13,365	102.4%	13,057	102.4%	12,730	12,348		
Court	641,005	672,185	555,845	82.7%	672,185	82.7%	667,078	647,066		
Police	14,042,429	14,232,970	11,672,826	82.0%	14,028,511	83.2%	14,488,970	14,054,301		
Fire	13,193,591	13,255,452	10,369,151	78.2%	13,240,452	78.3%	13,422,605	13,019,927		
Streets	3,062,414	3,381,926	3,052,379	90.3%	3,381,926	90.3%	3,420,569	3,317,952		
Engineering	850,110	917,255	611,706	66.7%	813,735	75.2%	777,737	754,405		
Traffic	561,496	592,420	457,147	77.2%	588,898	77.6%	591,547	573,801		
Airport	123,469	197,443	151,427	76.7%	193,983	78.1%	194,286	188,457		
Building	808,496	873,427	637,511	73.0%	862,892	73.9%	912,438	885,065		
Street Lights	642,384	659,627	503,532	76.3%	659,627	76.3%	791,598	767,850		
Levee	135,065	144,647	85,929	59.4%	143,227	60.0%	143,656	139,346		
Parks & Recreation	3,160,285	3,339,820	2,603,211	77.9%	3,237,820	80.4%	3,212,338	3,115,968		
Health Dept./ Comm. Health Bldg.	1,007,573	994,788	936,407	94.1%	987,669	94.8%	1,018,511	987,956		
Total Expenditures	59,442,123	72,470,628	51,791,178	71.5%	63,503,413	81.6%	73,620,038	64,551,698	66,393,606	
Revenue over Expenditures	340,580	(7,425,221)	2,217,399		(101,287)		(9,034,091)	34,249	(306,732)	
Beginning Balance	12,224,367	11,041,365	12,564,947		12,564,947		12,463,660	12,463,660	12,497,909	
Unreserved End Balance	12,564,947	3,616,144	14,782,346		12,463,660		3,429,569	12,497,909	12,191,177	
Fund balance as % of expen.	21.14%	4.99%			19.63%		4.66%	19.36%	18.36%	
% of budget	96.38%				97.89%			97.92%		
Expenditure increase	7.82%	8.28%			6.83%		15.93%	1.65%	2.85%	

Guest Tax Fund

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/2010	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Guest Tax	<u>785,956</u>	<u>917,859</u>	<u>850,604</u>	<u>947,000</u>	<u>941,099</u>	99.4%	<u>885,000</u>	106%	<u>935,000</u>	<u>935,000</u>	<u>953,700</u>
Total Revenue	785,956	917,859	850,604	947,000	941,099	99.4%	885,000	106%	935,000	935,000	953,700
Expenditures											
Special Event Expenses		70,000	41,062		27,785						
CVB	725,206	727,960	684,300	685,560	514,170	75.0%	685,560	75%	700,000	700,000	700,000
Sister Cities	12,000	12,000	7,500	7,500	7,500	100.0%	7,500	100%	7,500	7,500	7,500
Other (exhibits, etc.)				50,000	50,000	100.0%	50,000	100%	50,000	50,000	50,000
Carnegie				50,000	50,000	100.0%	50,000	100%	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>179,500</u>	116.2%	<u>154,500</u>	116%	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures	785,956	889,960	846,300	1,203,560	828,955	68.9%	947,560	87%	1,157,500	957,500	957,500
Revenue over Expenditures	<u>-</u>	<u>27,899</u>	<u>4,304</u>	<u>(256,560)</u>	<u>112,144</u>		<u>(62,560)</u>		<u>(222,500)</u>	<u>(22,500)</u>	<u>(3,800)</u>
Beginning Balance	<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>
End Balance	<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 reserve

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 disributions are shown below.

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
1st Quarter	\$ 204,787	\$ 177,162	\$ 200,896	\$ 223,874	\$ 251,070	\$ 215,718
2nd Quarter	\$ 118,373	\$ 136,507	\$ 145,535	\$ 170,861	\$ 151,690	\$ 165,571
3rd Quarter	\$ 186,310	\$ 204,694	\$ 204,549	\$ 275,992	\$ 233,276	\$ 285,712
4th Quarter	\$ 209,886	\$ 217,552	\$ 234,976	\$ 247,132	\$ 214,568	\$ 274,099
Total	<u>\$ 719,356</u>	<u>\$ 735,915</u>	<u>\$ 785,956</u>	<u>\$ 917,859</u>	<u>\$ 850,603</u>	<u>\$ 941,099</u>

Library Fund

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/2010	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Property Taxes	2,678,521	2,772,500	2,761,646	2,731,038	2,488,409	91%	2,731,038	91%	2,719,500	2,719,500	2,746,695
Motor Vehicle	242,539	240,135	237,440	240,177	235,118	98%	225,000	104%	233,915	233,915	238,593
State Transfer	-	12,409	16,814						-	-	-
In-lieu	5,854	2,338	2,321	116	95	82%	116	82%	6,058	6,058	6,058
Transfer In	-	-	-	80,000	80,000	100%	80,000	100%	97,000	97,000	-
Total Revenues	<u>2,926,914</u>	<u>3,027,382</u>	<u>3,018,221</u>	<u>3,051,331</u>	<u>2,803,622</u>	<u>92%</u>	<u>3,036,154</u>	<u>92%</u>	<u>3,056,473</u>	<u>3,056,473</u>	<u>2,991,346</u>
Expenditures											
Library	2,950,000	3,021,000	3,051,000	3,060,000	2,800,000	92%	3,060,000	92%	3,070,000	3,070,000	3,080,000
Revenue over Expenditures	<u>(23,086)</u>	<u>6,382</u>	<u>(32,779)</u>	<u>(8,669)</u>	<u>3,622</u>		<u>(23,846)</u>		<u>(13,527)</u>	<u>(13,527)</u>	<u>(88,654)</u>
Beginning Balance	<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>
End Balance	<u><u>134,748</u></u>	<u><u>141,130</u></u>	<u><u>108,351</u></u>	<u><u>94,247</u></u>			<u><u>84,505</u></u>		<u><u>70,978</u></u>	<u><u>70,978</u></u>	<u><u>(17,676)</u></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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
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	2,219,506	84.4%	2,600,000	85.4%	2,652,500	2,652,500	2,706,050
Reimbursements	14,068	-	711	-	40,370				-	-	
Transfers	232,000	-					-		-	-	
Service Charges	216,789	288,271	270,569	273,499	210,688	77.0%	260,000	81.0%	248,047	248,047	274,490
Total Revenue	\$ 1,128,554	\$ 1,342,337	\$ 1,955,202	2,903,263	2,470,564	85.1%	2,860,000	86.4%	2,900,547	2,900,547	2,980,540
Expenditures											
Personal Services				\$ 71,535	\$ 57,584	80.5%	\$ 71,535	80.5%	\$ 71,881	71,881	\$ 74,037
Contractual Services				1,841,104	1,200,320	65.2%	\$ 1,841,104	65.2%	1,896,914	1,840,007	1,895,207
Commodities				440,300	343,160	77.9%	\$ 440,300	77.9%	568,720	551,658	568,208
Capital Outlay				-	306,880		306,880		-	-	-
Contingency				174,853	-	0.0%			400,000	-	-
Transfer for Fund Balance				375,988	-	0.0%	-		375,000	-	-
Total Expenditures	\$ 1,457,534	\$ 1,532,101	\$ 2,071,878	2,903,780	1,907,944	65.7%	2,659,819	71.7%	3,312,515	2,463,546	3,411,890
Revenue over Expenditures	(328,980)	(189,764)	(116,676)	(517)	562,620		200,181		(411,968)	437,001	(431,350)
Beginning Balance	875,484	546,504	356,740	123,194			240,064		572,272	440,245	877,246
End Balance	546,504	356,740	240,064	122,677			440,245		160,304	877,246	445,895

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 budget (excluding contingency), 2011 projected = 97% of non-personnel budget w/o contingency or transfer;

2012=3% increase;

YTD includes encumbrances for fuel, vehicle repairs, but not operating \$ 316,165

ytd w/o encumbrances \$ 1,591,779

	Local	Fed/State	Total
Revenues	2,470,564	1,512,549	3,983,113
Expenditures*	1,907,944	1,832,162	3,740,106
Difference	562,620	(319,614)	243,006

*Federal expenditures do not include encumbrances

Recreation Fund

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/2010	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Property Taxes	396,805	410,865	408,976	203,561	187,824	92.3%	208,000	90.3%	204,335	204,335	206,378
Motor Vehicle	30,245	35,494	35,189	35,110	34,677	98.8%	33,000	105.1%	17,334	17,334	17,507
In-lieu	866	346	344	317	7	2.2%	2	350.0%	777	777	-
State Transfer	-	1,839	2,491	-	-	-	-	-	-	-	-
Service Charges	1,531,669	1,668,992	1,696,488	1,768,485	1,609,791	91.0%	1,706,000	94.4%	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>1,372,017</u>	83.3%	<u>1,646,420</u>	83.3%	<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	\$ 3,204,316	87.7%	\$ 3,593,422	89.2%	\$ 3,655,898	\$ 3,655,898	\$ 3,726,007
Expenditures											
Recreation	3,216,204	3,338,982	3,506,857	4,012,539	2,900,037	72.3%	3,670,674	79.0%	4,190,772	3,854,208	3,931,292
Revenue over Expenditures	<u>143,381</u>	<u>225,554</u>	<u>83,630</u>	<u>(358,646)</u>	<u>304,279</u>		<u>(77,252)</u>		<u>(534,874)</u>	<u>(198,309)</u>	<u>(205,285)</u>
Beginning Balance	<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>
End Balance	<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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD is of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Liquor Tax	<u>548,596</u>	<u>638,887</u>	<u>615,744</u>	<u>629,052</u>	<u>487,299</u>	77%	<u>630,000</u>	77.3%	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
Total Revenue	548,596	638,887	615,744	629,052	487,299	77%	630,000	77.3%	650,000	650,000	675,000
Expenditures											
School Resource Officers*			233,811	250,000	188,170	75%	250,000	75.3%	250,000	250,000	250,000
Contractual Services	644,839	631,655	312,150	312,150	307,563	99%	312,150	98.5%	307,650	312,150	312,150
transfer for fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,000</u>	<u>-</u>	0%	<u>-</u>		<u>285,000</u>	<u>-</u>	<u>-</u>
Total	644,839	631,655	545,961	707,150	495,733	70%	562,150	88.2%	842,650	562,150	562,150
Revenue over Expenditures	<u>(96,243)</u>	<u>7,232</u>	<u>69,783</u>	<u>(78,098)</u>	<u>(8,434)</u>		<u>67,850</u>		<u>(192,650)</u>	<u>87,850</u>	<u>112,850</u>
Beginning Balance	<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>
End Balance	<u>88,538</u>	<u>95,770</u>	<u>165,553</u>	<u>34,750</u>			<u>233,403</u>		<u>40,753</u>	<u>321,253</u>	<u>434,103</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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Fuel Tax	2,667,979	2,760,748	2,561,174	2,616,174	2,660,556	101.7%	2,660,556	100.0%	2,699,130	2,699,130	2,699,130
Other	<u>1,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,933</u>		<u>1,933</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	2,669,315	2,760,748	2,561,174	2,616,174	2,662,489	101.8%	2,662,489	100.0%	2,699,130	2,699,130	2,699,130
Expenditures											
personnel, contractual, commodities	2,730,098	2,602,742	2,512,078	2,956,815	1,939,602	65.6%	2,600,000	74.6%	2,730,011	2,730,011	2,784,611
equipment					101,657				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	2,041,259	69.0%	2,600,000	78.5%	3,201,129	2,930,011	2,984,611
Revenue over Expenditures	<u>(60,783)</u>	<u>158,006</u>	<u>49,096</u>	<u>(340,641)</u>	<u>722,887</u>		<u>62,489</u>		<u>(501,999)</u>	<u>(230,881)</u>	<u>(285,481)</u>
Beginning Balance	<u>509,378</u>	<u>448,595</u>	<u>606,601</u>	<u>442,049</u>			<u>655,697</u>		<u>718,186</u>	<u>718,186</u>	<u>487,305</u>
End Balance	<u><u>448,595</u></u>	<u><u>606,601</u></u>	<u><u>655,697</u></u>	<u><u>101,408</u></u>			<u><u>718,186</u></u>		<u><u>216,187</u></u>	<u><u>487,305</u></u>	<u><u>201,824</u></u>

Assumptions

Revenue: 2011 estimate from league, estimate for 2012

Special Recreation Fund

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Liquor Tax	<u>548,596</u>	<u>640,887</u>	<u>615,744</u>	<u>629,052</u>	<u>487,299</u>	77.5%	<u>630,000</u>	77.3%	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
Total Revenue	548,596	640,887	615,744	629,052	487,299	77.5%	630,000	77.3%	650,000	650,000	675,000
Expenditures											
Recreation	537,462	534,855	522,305	639,605	429,641	67.2%	620,417	69.3%	674,028	539,028	549,809
Arts Center Scholarships	25,000	25,000	25,000	25,000	25,000	100.0%	25,000	100.0%	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>28,444</u>	111.5%	<u>25,500</u>	111.5%	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>
Total	585,775	584,830	559,844	690,105	483,085	70.0%	670,917	72.0%	722,028	587,028	597,809
Revenue over Expenditures	<u>(37,179)</u>	<u>56,057</u>	<u>55,900</u>	<u>(61,053)</u>	<u>4,214</u>		<u>(40,917)</u>		<u>(72,028)</u>	<u>62,972</u>	<u>77,191</u>
Beginning Balance	<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>
End Balance	<u>32,491</u>	<u>88,548</u>	<u>144,448</u>	<u>31,618</u>			<u>103,531</u>		<u>31,503</u>	<u>166,503</u>	<u>243,695</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

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/201	% of Budget	Projection 2010	% of projected	Budget 2011	Projected 2011	Projected 2012
Revenues											
Property Taxes	5,762,300	5,961,442	6,015,871	5,879,371	5,344,874	90.9%	5,950,000	89.8%	5,831,002	5,831,002	5,889,312
Motor Vehicle Taxes	523,625	516,324	510,537	516,109	510,552	98.9%	490,000	104.2%	508,078	508,078	513,159
In Lieu Taxes	12,586	5,023	5,057	252	204	81.0%	50	408.0%	7,354	7,354	7,354
Special Assessments	1,880,223	3,172,277	2,856,257	2,400,000	2,713,774	113.1%	2,600,000	104.4%	2,500,000	2,500,000	2,600,000
Reimbursements	-	26,676	38,631	-	165,380		-		-	-	
Interest	635,716	303,918	265,446	250,000	26,050	10.4%	100,000	26.1%	150,000	150,000	200,000
Rents	108,552	107,501	105,212	112,136	100,695	89.8%	105,000	95.9%	105,000	105,000	110,000
Transfers	1,268,040	1,706,229	102,271	-	-		-		-	-	-
Total Revenue	10,191,042	11,799,390	9,899,282	9,157,868	8,861,529	96.8%	9,245,050	95.9%	9,101,434	9,101,434	9,319,825
Expenditures											
Principal	7,570,032	7,627,975	7,921,988	9,325,000	7,797,896	83.6%	7,797,896	100.0%	9,409,010	8,200,000	8,200,000
Interest	2,173,837	2,753,458	2,715,236	4,575,000	2,397,723	52.4%	2,397,723	100.0%	4,518,324	2,900,000	2,350,000
Total Expenditures	9,743,869	10,381,433	10,637,224	13,900,000	10,195,619	73.3%	10,195,619	100.0%	13,927,334	11,100,000	10,550,000
Revenue over Expenditures	447,173	1,417,957	(737,942)	(4,742,132)	(1,334,090)		(950,569)		(4,825,900)	(1,998,566)	(1,230,175)
Beginning Balance	7,285,702	7,732,875	9,150,833	5,409,926			8,412,891		7,462,322	7,462,322	5,463,756
End Balance	<u>7,732,875</u>	<u>9,150,833</u>	<u>8,412,891</u>	<u>667,794</u>			<u>7,462,322</u>		<u>2,636,422</u>	<u>5,463,756</u>	<u>4,233,581</u>

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

	Actual 2008	Actual 2009	Budget 2010	2010 YTD s of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011
Revenues									
Customer charges	\$27,034,415	\$27,588,072	\$30,706,000	\$24,567,011	80.0%	\$28,653,312	85.7%	\$29,727,000	\$29,727,000
Interest	238,761	187,132	626,400	83,305	13.3%	51,400	162.1%	276,000	276,000
Development charges	919,320	1,286,540	1,000,000	703,250	70.3%	1,000,000	70.3%	1,065,000	1,065,000
Other	<u>273,425</u>	<u>286,433</u>	<u>365,000</u>	<u>361,276</u>	99.0%	<u>241,000</u>	149.9%	<u>601,000</u>	<u>601,000</u>
Total Revenue	28,465,921	29,348,177	32,697,400	25,714,842	78.6%	29,945,712	85.9%	31,669,000	31,669,000
Expenses									
Utility Billing and Collection	1,753,858	1,833,595	1,882,503	1,468,663	78.0%	1,795,000	81.8%	1,905,283	1,867,177
Administration	4,328,487	4,757,913	4,911,389	3,989,813	81.2%	4,845,000	82.3%	4,980,403	4,880,795
Clinton Water Plant	1,790,696	1,882,203	2,194,252	2,102,607	95.8%	2,095,000	100.4%	2,346,122	2,299,200
Kaw Water Plant	2,518,592	2,492,338	2,753,755	2,260,026	82.1%	2,625,000	86.1%	2,683,489	2,629,819
Wastewater Treatment	3,257,738	3,263,140	3,631,408	2,868,128	79.0%	3,450,000	83.1%	3,605,247	3,533,142
Collection System	2,512,979	2,647,289	2,845,837	2,098,238	73.7%	2,595,000	80.9%	2,708,651	2,654,478
Water Quality	606,342	563,064	743,062	637,070	85.7%	665,000	95.8%	683,290	669,624
Distribution System	<u>2,092,311</u>	<u>2,527,612</u>	<u>2,915,142</u>	<u>2,063,089</u>	70.8%	<u>3,150,000</u>	65.5%	<u>3,106,328</u>	<u>3,044,201</u>
subtotal O&M	18,861,003	19,967,154	21,877,348	17,487,634	79.9%	21,220,000	82.4%	22,018,813	21,578,437
Non-bonded Construction Transfer	1,194,268	966,000	2,000,000	1,666,667	83.3%	2,000,000	83.3%	1,000,000	1,800,000
Transfer For Fund Balance			6,100,000					12,750,000	
Debt service	<u>7,173,485</u>	<u>7,193,479</u>	<u>8,798,900</u>	<u>8,091,175</u>	92.0%	<u>8,365,527</u>	96.7%	<u>8,341,791</u>	<u>8,341,791</u>
Total Expenses	27,228,756	28,126,633	38,776,248	27,245,476	70.3%	31,585,527	86.3%	44,110,604	31,720,228
Net Income	<u>1,237,165</u>	<u>1,221,544</u>	<u>(6,078,848)</u>	<u>(1,530,634)</u>		<u>(1,639,815)</u>		<u>(12,441,604)</u>	<u>(51,228)</u>
Beginning Balance	<u>12,971,944</u>	<u>14,209,109</u>	<u>7,949,847</u>			<u>15,430,653</u>		<u>14,414,036</u>	<u>13,790,838</u>
End Balance	<u>14,209,109</u>	<u>15,430,653</u>	<u>1,870,999</u>			<u>13,790,838</u>		<u>1,972,432</u>	<u>13,739,610</u>

Revenues - Recommended 2011 includes no rate increases; assumes residential water consumption 58,000 gallons in 2010, 60,000 gallons in 2011 (three year avg 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

Solid Waste Fund

	Actual 2007	Actual 2008	Actual 2009	Budget 2010	2010 YTD as of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011
Revenues										
Sanitation Service Charge	\$7,212,174	\$7,579,443	\$7,865,864	\$8,081,037	\$6,743,446	83.4%	\$8,100,000	83.3%	\$8,503,015	\$8,503,015
Roll Off	1,596,908	1,545,292	1,612,816	1,530,000	1,235,062	80.7%	1,505,500	82.0%	1,650,000	1,650,000
Extra Pickups, Miscellaneous	358,969	505,569	320,098	393,000	568,515	144.7%	537,037	105.9%	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>2,662</u>	3.5%	<u>5,000</u>	53.2%	<u>15,000</u>	<u>15,000</u>
Total Revenue	9,334,243	9,715,401	9,801,362	10,079,037	8,549,685	84.8%	10,147,537	84.3%	10,796,615	10,796,615
Expenditures										
Residential	4,675,518	5,110,649	4,761,310	5,395,301	3,932,368	72.9%	4,985,604	78.9%	6,107,006	5,246,006
Commercial	4,326,209	4,348,177	4,322,141	4,772,367	3,352,423	70.2%	4,329,118	77.4%	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>630,914</u>	74.0%	<u>828,643</u>	76.1%	<u>1,011,499</u>	<u>869,499</u>
Total Expenditures	9,722,086	10,229,019	9,896,934	11,020,612	7,915,705	71.8%	10,143,365	78.0%	12,539,440	10,789,440
Revenue over Expenditures	<u>(387,843)</u>	<u>(513,618)</u>	<u>(95,572)</u>	<u>(941,575)</u>	<u>633,980</u>		<u>4,172</u>		<u>(1,742,825)</u>	<u>7,175</u>
Beginning Balance	<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>
End Balance	<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	Budget	2010 YTD	% of	Projected	% of	Budget	Projected
	2009	2010	as of 10/31/2010	Budget	2010	Projected	2011	2011
Revenues								
Meter	\$449,981	\$559,524	\$488,901	87.4%	\$600,000	81.5%	\$600,000	\$600,000
Overtime Parking	395,251	429,992	373,534	86.9%	450,000	83.0%	450,000	450,000
Riverfront Garage	160,075	148,771	75,329	50.6%	150,000	50.2%	100,000	100,000
9th & New Hampshire Garage	8,288	10,000	8,128	81.3%	8,000	101.6%	10,000	10,000
Interest on Investments	(1,662)	10,000	226	2.3%	1,000	22.6%	1,000	1,000
Miscellaneous	<u>5,250</u>	<u>0</u>	<u>490</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total Revenue	1,017,183	1,158,287	946,608	81.7%	1,209,000	78.3%	1,161,000	1,161,000
	Actual	Budget	2010 YTD	% of	Projected	% of	Budget	Projected
	2009	2010	as of 10/31/2010	Budget	2010	Projected	2011	2011
Expenditures								
Municipal Court		156,505	107,970	69.0%	143,356	75.3%	170,000	170,000
Police		654,151	463,562	70.9%	632,559	73.3%	620,000	620,000
Public Works		240,762	238,984	99.3%	221,058	108.1%	310,000	230,000
Parks and Rec		<u>197,583</u>	<u>157,624</u>	79.8%	<u>186,047</u>	84.7%	<u>195,000</u>	<u>195,000</u>
Total Expenditures	<u>1,123,445</u>	1,249,001	968,140	77.5%	1,183,020	81.8%	1,295,000	1,215,000
Revenue over Expenditures	<u>(106,262)</u>	<u>(90,714)</u>	<u>(21,532)</u>		<u>25,980</u>		<u>(134,000)</u>	<u>(54,000)</u>
Beginning Balance	<u>343,998</u>	<u>135,211</u>			<u>237,736</u>		<u>263,716</u>	<u>263,716</u>
End Balance	<u>237,736</u>	<u>44,497</u>			<u>263,716</u>		<u>129,716</u>	<u>209,716</u>

Storm Water Fund

	Actual 2009	Budget 2010	2010 YTD s of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011
Revenues								
Storm Water Utility Charges	\$2,919,032	\$2,890,385	\$2,474,190	85.6%	\$2,950,000	83.9%	\$2,950,000	\$2,950,000
Interest on Investments	(6,445)	20,000	1,486	7.4%	5,000	29.7%	5,000	5,000
Miscellaneous	<u>500</u>	<u>7,000</u>	<u>0</u>	0.0%	0		0	0
Total Revenue	2,913,087	2,917,385	2,475,676	84.9%	2,955,000	83.8%	2,955,000	2,955,000
Expenditures								
Yankee Tank							75,000	75,000
Expenditures							3,545,402	2,869,334
Total Expenditures	<u>3,004,427</u>	<u>3,227,177</u>	<u>2,136,252</u>	66.2%	<u>3,130,362</u>	68.2%	<u>3,620,402</u>	<u>2,944,334</u>
Revenue over Expenditures	(91,340)	(309,792)	<u>339,424</u>		(175,362)		(665,402)	<u>10,666</u>
Beginning Balance	<u>1,107,730</u>	<u>468,124</u>			<u>1,016,390</u>		<u>841,028</u>	<u>841,028</u>
End Balance	<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

	Actual 2009	Budget 2010	2010 YTD s of 10/31/201	% of Budget	Projected 2010	% of Projected	Budget 2011	Projected 2011
Revenues								
Golf Course Fees	\$919,416	\$1,010,500	\$752,092	74.4%	\$915,000	82.2%	\$1,099,000	\$1,099,000
Interest on Investments	1,144	1,000	325	32.5%	500	65.0%	1,000	1,000
Miscellaneous	464	8,000	(1,871)	-23.4%	9,000	-20.8%	9,000	9,000
Transfers in		<u>0</u>	<u>0</u>		0		0	0
Total Revenue	921,024	1,019,500	750,546	73.6%	924,500	81.2%	1,109,000	1,109,000
Expenditures								
Expenditures	<u>878,173</u>	<u>1,083,120</u>	<u>683,554</u>	63.1%	<u>756,615</u>	90.3%	<u>1,495,613</u>	<u>906,869</u>
Revenue over Expenditures	<u>42,851</u>	<u>(63,620)</u>	<u>66,992</u>		<u>167,885</u>		<u>(386,613)</u>	<u>202,131</u>
Beginning Balance	<u>249,170</u>	<u>116,498</u>			<u>292,021</u>		<u>459,906</u>	<u>459,906</u>
End Balance	<u>292,021</u>	<u>52,878</u>			<u>459,906</u>		<u>73,293</u>	<u>662,037</u>