BUDGET BY FUND FUND SPREADSHEETS

GENERAL FUND (100)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$28,100,785 | \$30,625,038 | \$31,674,954 | \$33,030,987 | \$1,356,033 | 4.3% |
| Sales Tax | 35,668,597 | 39,188,093 | 43,046,909 | 41,274,936 | (1,771,973) | -4.1% |
| Utility Taxes | 23,110,006 | 26,015,629 | 22,510,566 | 25,677,098 | 3,166,532 | 14.1% |
| Other Taxes | 97,115 | 94,648 | 0 | 79,468 | 79,468 | N/A |
| Total Taxes | 86,976,503 | 95,923,408 | 97,232,429 | 100,062,489 | 2,830,060 | 2.9% |
| Licenses & Permits | 13,076,912 | 12,306,515 | 7,450,162 | 15,895,423 | 8,445,261 | 113.4% |
| Intergovernmental | 18,592,575 | 20,818,720 | 20,174,284 | 20,446,713 | 272,429 | 1.4% |
| Charges for Services | 7,749,543 | 9,680,583 | 8,689,047 | 8,643,554 | (45,493) | -0.5% |
| Fines & Forfeits | 2,087,208 | 2,081,277 | 1,412,746 | 1,652,746 | 240,000 | 17.0% |
| Interest | 816,660 | 800,000 | 855,612 | 916,631 | 61,019 | 7.1% |
| Other Revenue | 477,543 | 1,177,378 | 938,468 | 852,914 | (85,554) | -9.1% |
| Non-Revenue | 2,492,238 | 1,214,109 | 6,654,761 | 944,216 | (5,710,545) | -85.8% |
| TOTAL REVENUE | \$132,269,181 | \$144,001,990 | \$143,407,509 | \$149,414,686 | \$6,007,177 | 4.2% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$66,837,909 | \$67,219,650 | \$66,756,481 | \$69,668,393 | \$2,911,912 | 4.4% |
| Overtime | 2,117,284 | 2,240,303 | 1,988,221 | 1,986,939 | (1,282) | -0.1% |
| Supplemental Help | 1,310,833 | 1,733,502 | 1,261,820 | 1,522,737 | 260,917 | 20.7% |
| Other Compensation | 437,147 | 524,643 | 489,552 | 339,060 | (150,492) | -30.7% |
| Personnel Benefits | 20,974,733 | 22,793,909 | 22,865,111 | 25,167,792 | 2,302,681 | 10.1% |
| Supplies | 3,269,775 | 3,812,648 | 2,871,009 | 3,597,503 | 726,494 | 25.3% |
| Professional Services | 3,462,363 | 3,941,255 | 3,349,978 | 4,416,952 | 1,066,974 | 31.9% |
| Communication | 694,881 | 911,598 | 647,157 | 841,709 | 194,552 | 30.1% |
| Training | 213,975 | 363,904 | 443,936 | 320,812 | (123,124) | -27.7% |
| Advertising | 0 | 114,170 | 0 | 138,789 | 138,789 | N/A |
| Rentals | 172,896 | 170,836 | 200,461 | 117,401 | (83,060) | -41.4% |
| Insurance | 0 | 3,500 | 0 | 4,980 | 4,980 | N/A |
| Utilities | 4,955,294 | 5,715,860 | 6,087,479 | 5,989,586 | (97,893) | -1.6% |
| Repairs & Maintenance | 2,549,561 | 2,476,690 | 2,426,554 | 2,242,449 | (184,105) | -7.6% |
| Other Services & Charges | 1,869,804 | 4,282,469 | 2,480,033 | 3,753,201 | 1,273,168 | 51.3% |
| Intergovernmental | 5,293,488 | 4,864,917 | 4,765,157 | 4,404,054 | (361,103) | -7.6% |
| Capital | 0 | 360,152 | 305,971 | 35,475 | (270,496) | -88.4% |
| Interfund Payments | 12,498,839 | 7,014,843 | 9,227,735 | 11,593,026 | 2,365,291 | 26% |
| Debt Service | 660,496 | 0 | 1,746,937 | 0 | (1,746,937) | -100% |
| Transfers Out | 16,623,375 | 16,343,187 | 11,746,069 | 18,027,602 | 6,281,533 | 53.5% |
| TOTAL EXPENDITURES | \$143,942,655 | \$144,888,036 | \$139,659,661 | \$154,168,460 | \$14,508,799 | 10.4% |
| NET CHANGES | (11,673,474) | (886,046) | 3,747,848 | (4,753,774) | (8,501,622) | -226.8% |
| FUND BALANCE JANUARY 1 | 16,177,183 | 2,887,665 | 4,503,702 | 9,982,433 | 5,478,731 | 121.6% |
| FUND BALANCE DECEMBER 31 | \$4,503,710 | \$2,001,619 | \$8,251,550 | \$5,228,659 | (\$3,022,891) | -36.6% |
| FULL TIME EQUIVALENTS | 440.37 | 409.75 | 415.79 | 408.53 | (7.26) | -1.7% |

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 ongoing operations and one-time/project expenditures.

TOTAL GENERAL FUND - SUB FUNDS

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------------|---|
| REVENUE | | | | | | |
| Property Tax | \$11,699,243 | \$12,011,244 | \$11,986,469 | \$12,230,574 | \$244,105 | 2.0% |
| Sales Tax | 0 | 0 | 0 | 2,404,612 | 2,404,612 | N/A |
| Other Taxes | 8,486,898 | 8,683,090 | 8,079,565 | 8,348,190 | 268,625 | 3.3% |
| Total Taxes | 20,186,141 | 20,694,334 | 20,066,034 | 22,983,376 | 2,917,342 | 14.5% |
| Licenses & Permits | 502,860 | 0 | 0 | 0 | 0 | N/A |
| Intergovernmental | 627,214 | 373,113 | 517,538 | 70,000 | (447,538) | -86.5% |
| Charges for Services | 435,157 | 244,000 | 423,638 | 1,742,740 | 1,319,102 | 311.4% |
| Fines & Forfeits | 0 | 2,627,125 | 2,567,388 | 0 | (2,567,388) | -100.0% |
| Interest | 634,024 | 433,172 | 321,207 | 553,279 | 232,072 | 72.2% |
| Other Revenue | 354,587 | 254,046 | 367,504 | 1,511,576 | 1,144,072 | 311.3% |
| Non-Revenue | 6,406,514 | 15,801,794 | 16,235,854 | 18,067,959 | 1,832,105 | 11.3% |
| TOTAL REVENUE | \$29,146,497 | \$40,427,584 | \$40,499,163 | \$44,928,930 | \$4,429,767 | 10.9% |
| | | | | | | |
| EXPENDITURES | A | | A= 000 44= | ** ** = *** | ** *** ** | • |
| Salaries & Wages | \$6,573,530 | \$7,719,055 | \$7,998,647 | \$9,607,964 | \$1,609,317 | 20.1% |
| Overtime | 244,964 | 114,598 | 371,469 | 171,579 | (199,890) | -53.8% |
| Supplemental Help | 436,798 | 491,064 | 467,443 | 336,398 | (131,045) | -28.0% |
| Other Compensation | 29,730 | 0 | 39,304 | 6,536 | (32,768) | -83.4% |
| Personnel Benefits | 2,459,681 | 2,595,399 | 2,765,265 | 3,528,089 | 762,824 | 27.6% |
| Supplies | 2,257,595 | 3,494,406 | 2,359,722 | 2,703,433 | 343,711 | 14.6% |
| Professional Services | 1,900,746 | 5,762,218 | 5,304,885 | 2,065,576 | (3,239,309) | -61.1% |
| Communication | 25,308 | 35,038 | 21,971 | 36,152 | 14,181 | 64.5% |
| Training | 32,441 | 11,001 | 24,500 | 12,188 | (12,312) | -50.3% |
| Advertising | 0 | 139,245 | 102,642 | 93,829 | (8,813) | -8.6% |
| Rentals | 125,233 | 184,975 | 167,910 | 163,228 | (4,682) | -2.8% |
| Utilities | 1,999 | 514 | 94,383 | 84,962 | (9,421) | -10.0% |
| Repairs & Maintenance | 475,823 | 6,418,064 | 4,284,775 | 10,178,815 | 5,894,040 | 137.6% |
| Other Services & Charges | 204,930 | 767,675 | 358,887 | 578,673 | 219,786 | 61.2% |
| Intergovernmental | 0 | 0 | 4,603 | 0 | (4,603) | -100.0% |
| Capital | 65,191 | 3,638,511 | 1,761,420 | 5,736,000 | 3,974,580 | 225.6% |
| Interfund Payments | 54,027 | 984,988 | 1,362,720 | 465,354 | (897,366) | -65.9% |
| Debt Service | 1,046,614 | 0 | (69,530) | 6,130,171 | 6,199,701 | -8917% |
| Transfers Out | 14,122,047 | 9,379,725 | 8,420,331 | 11,254,816 | 2,834,485 | 33.7% |
| TOTAL EXPENDITURES | \$30,056,657 | \$41,736,476 | \$35,841,347 | \$53,153,763 | \$17,312,416 | 48.3% |
| NET CHANGES | (910,160) | (1,308,892) | 4,657,816 | (8,224,833) | (12,882,649) | -276.6% |
| FUND BALANCE JANUARY 1 | 22,210,165 | 19,870,002 | 22,270,895 | 26,976,703 | 4,705,808 | 21.1% |
| FUND BALANCE DECEMBER 31 | \$21,300,005 | \$18,561,110 | \$26,928,711 | \$18,751,870 | (\$8,176,841) | -30.4% |
| FULL TIME EQUIVALENTS | 76.68 | 62.38 | 61.56 | 68.57 | 7.01 | 11.4% |

Fund Notes:

With the change required under GASB 54, funds that were previously classified as Special Revenue Funds became Sub Funds of the General Fund as there were no restrictions placed on these funds by an outside authority such as, state law or a grant requirement. A review of the Sub Funds will indicate the nature of the particular funds in this category.

ARTS ACTIVITY FUND (011)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$22,000 | \$30,000 | \$34,000 | \$30,000 | (\$4,000) | -11.8% |
| Charges for Services | 705 | 8,000 | 500 | 1,000 | 500 | 100.0% |
| Interest | 6,503 | 0 | 0 | 2,000 | 2,000 | N/A |
| Other Revenue | 2,500 | 30,000 | 17,702 | 10,000 | (7,702) | -43.5% |
| Non-Revenue | 317,715 | 417,449 | 410,159 | 404,763 | (5,396) | -1.3% |
| TOTAL REVENUE | \$349,423 | \$485,449 | \$462,361 | \$447,763 | (\$14,598) | -3.2% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$66,333 | \$75,278 | \$128,463 | \$72,898 | (\$55,565) | -43.3% |
| Overtime | 0 | 0 | 761 | 0 | (761) | -100.0% |
| Supplemental Help | 12,693 | 38,000 | 25,378 | 50,000 | 24,622 | 97.0% |
| Other Compensation | 0 | 0 | 499 | 432 | (67) | -13.4% |
| Personnel Benefits | 16,418 | 21,612 | 32,465 | 21,698 | (10,767) | -33.2% |
| Supplies | 8,878 | 26,211 | 17,778 | 10,000 | (7,778) | -43.8% |
| Professional Services | 102,977 | 195,600 | 198,706 | 102,500 | (96,206) | -48.4% |
| Communication | 1,157 | 11,680 | 5,474 | 12,221 | 6,747 | 123.3% |
| Training | 3,176 | 800 | 15,043 | 1,500 | (13,543) | -90.0% |
| Advertising | 0 | 50,000 | 27,468 | 10,000 | (17,468) | -63.6% |
| Rentals | 2,892 | 9,522 | 11,107 | 0 | (11,107) | -100.0% |
| Repairs & Maintenance | 0 | 2,000 | 5,780 | 70,000 | 64,220 | 1111.1% |
| Other Services & Charges | 40,768 | 216,846 | 17,481 | 132,135 | 114,654 | 655.9% |
| Capital | 0 | 55,000 | 147,425 | 60,000 | (87,425) | -59.3% |
| Interfund Payments | 1,700 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 18,384 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$275,376 | \$702,549 | \$633,828 | \$543,384 | (\$90,444) | -14.3% |
| NET CHANGES | 74,047 | (217,100) | (171,467) | (95,621) | 75,846 | -44.2% |
| FUND BALANCE JANUARY 1 | 231,638 | 217,100 | 305,685 | 134,218 | (171,467) | -56.1% |
| FUND BALANCE DECEMBER 31 | \$305,685 | \$0 | \$134,218 | \$38,597 | (\$95,621) | -71.2% |
| FULL TIME EQUIVALENTS | 1.00 | 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 (012)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$2,044,128 | \$2,148,544 | \$2,094,163 | \$2,138,041 | \$43,878 | 2.1% |
| Total Taxes | 2,044,128 | 2,148,544 | 2,094,163 | 2,138,041 | 43,878 | 2.1% |
| Intergovernmental | 146,200 | 256,363 | 28,000 | 40,000 | 12,000 | 42.9% |
| Charges for Services | 399,631 | 140,000 | 401,663 | 400,000 | (1,663) | -0.4% |
| Interest | 19,627 | 0 | 0 | 10,000 | 10,000 | N/A |
| Other Revenue | 174,615 | 88,046 | 146,986 | 140,000 | (6,986) | -4.8% |
| Non-Revenue | 260,069 | 0 | 385,362 | 0 | (385,362) | -100.0% |
| TOTAL REVENUE | \$3,044,270 | \$2,632,953 | \$3,056,174 | \$2,728,041 | (\$328,133) | -10.7% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$922,995 | \$1,065,529 | \$1,114,914 | \$1,199,640 | \$84,726 | 7.6% |
| Overtime | 17,920 | 12,548 | 8,888 | 13,312 | 4,424 | 49.8% |
| Supplemental Help | 322,788 | 241,092 | 279,758 | 115,776 | (163,982) | -58.6% |
| Other Compensation | 14 | 0 | 836 | 840 | 4 | 0.5% |
| Personnel Benefits | 388,498 | 440,012 | 460,989 | 511,437 | 50,448 | 10.9% |
| Supplies | 264,405 | 176,988 | 128,780 | 327,248 | 198,468 | 154.1% |
| Professional Services | 192,086 | 9,932 | 131,578 | 10,536 | (121,042) | -92.0% |
| Communication | 17,907 | 22,140 | 12,713 | 23,484 | 10,771 | 84.7% |
| Training | 8,929 | 6,648 | 4,068 | 7,052 | 2,984 | 73.4% |
| Advertising | 0 | 0 | 50 | 0 | (50) | -100.0% |
| Rentals | 34,955 | 50,550 | 25,605 | 53,748 | 28,143 | 109.9% |
| Utilities | 1,999 | 514 | 2,215 | 514 | (1,701) | -76.8% |
| Repairs & Maintenance | 463,581 | 329,022 | 799,656 | 339,804 | (459,852) | -57.5% |
| Other Services & Charges | 32,720 | 27,516 | 15,708 | 29,192 | 13,484 | 85.8% |
| Capital | 0 | 0 | 3,076 | 0 | (3,076) | -100.0% |
| Interfund Payments | 38,971 | 46,981 | 45,045 | 53,862 | 8,817 | 19.6% |
| Debt Service | 13,222 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$2,720,991 | \$2,429,472 | \$3,033,879 | \$2,686,445 | (\$347,434) | -11.5% |
| NET CHANGES | 323,279 | 203,481 | 22,295 | 41,596 | 19,301 | 86.6% |
| FUND BALANCE JANUARY 1 | 572,064 | 617,387 | 509,981 | 532,276 | 22,295 | 4.4% |
| FUND BALANCE DECEMBER 31 | \$895,343 | \$820,868 | \$532,276 | \$573,872 | \$41,596 | 7.8% |
| FULL TIME EQUIVALENTS | 11.83 | 9.83 | 10.01 | 10.01 | 0.00 | 0.0% |

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

COMMUNITY EVENTS FUND (013)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Charges for Services | \$34,821 | \$96,000 | \$21,475 | \$25,000 | \$3,525 | 16.4% |
| Other Revenue | 145,373 | 122,000 | 193,595 | 150,000 | (43,595) | -22.5% |
| Non-Revenue | 579,155 | 629,580 | 622,290 | 557,550 | (64,740) | -10.4% |
| TOTAL REVENUE | \$759,349 | \$847,580 | \$837,360 | \$732,550 | (\$104,810) | -12.5% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$103,164 | \$115,973 | \$124,636 | \$133,960 | \$9,324 | 7.5% |
| Overtime | 52,133 | 100,020 | 93,431 | 95,075 | 1,644 | 1.8% |
| Supplemental Help | 15,835 | 81,037 | 36,462 | 42,204 | 5,742 | 15.7% |
| Other Compensation | 85 | 0 | 85 | 0 | (85) | -100.0% |
| Personnel Benefits | 47,521 | 46,552 | 67,851 | 63,749 | (4,102) | -6.0% |
| Supplies | 47,682 | 87,987 | 54,250 | 47,825 | (6,425) | -11.8% |
| Professional Services | 216,976 | 276,368 | 226,588 | 191,233 | (35,355) | -15.6% |
| Communication | 1,763 | 1,218 | 668 | 447 | (221) | -33.1% |
| Training | 0 | 1,523 | 5,273 | 1,616 | (3,657) | -69.4% |
| Advertising | 0 | 89,245 | 73,924 | 83,829 | 9,905 | 13.4% |
| Rentals | 87,386 | 124,903 | 111,470 | 109,480 | (1,990) | -1.8% |
| Repairs & Maintenance | 2,973 | 6,090 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 75,620 | 7,105 | 27,810 | 10,090 | (17,720) | -63.7% |
| Transfers Out | 47 | 0 | (43) | 0 | 43 | -100.0% |
| TOTAL EXPENDITURES | \$651,185 | \$938,021 | \$822,405 | \$779,508 | (\$42,897) | -5.2% |
| NET CHANGES | 108,164 | (90,441) | 14,955 | (46,958) | (61,913) | -414.0% |
| FUND BALANCE JANUARY 1 | 20,186 | 128,350 | 128,350 | 143,305 | 14,955 | 11.7% |
| FUND BALANCE DECEMBER 31 | \$128,350 | \$37,909 | \$143,305 | \$96,347 | (\$46,958) | -32.8% |
| FULL TIME EQUIVALENTS | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |

Fund Notes:

The Community Events Fund provides the revenues and accounting for the various special events that occur within the City, such as Derby Days and Redmond Lights. While there are some user fees, the majority of the resouces come from a transfer to this fund from the General Fund (see "non-revenue" in the list above).

MICROSOFT DEVELOPMENT FUND (015)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|--------|-------------------|
| REVENUE | | | | | | |
| Licenses & Permits | \$502,860 | \$0 | \$0 | \$0 | \$0 | N/A |
| TOTAL REVENUE | \$502,860 | \$0 | \$0 | \$0 | \$0 | N/A |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$518,841 | \$0 | \$0 | \$0 | \$0 | N/A |
| Overtime | 1,614 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 104 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 261,045 | 0 | 0 | 0 | 0 | N/A |
| Supplies | 560 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 30,981 | 0 | 0 | 0 | 0 | N/A |
| Communication | 4,135 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 1,207 | 0 | 0 | 0 | 0 | N/A |
| Interfund Payments | 13,356 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 733,641 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$1,565,483 | \$0 | \$0 | \$0 | \$0 | N/A |
| NET CHANGES | (1,062,623) | 0 | 0 | 0 | 0 | N/A |
| FUND BALANCE JANUARY 1 | 1,062,623 | 0 | 0 | 0 | 0 | N/A |
| FUND BALANCE DECEMBER 31 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| FULL TIME EQUIVALENTS | 14.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

Fund Notes:

The Microsoft Development Fund accounted for the develoment agreement between the Microsoft Corporation and the City. The agreement provided 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 2011-12 and 2013-14.

HUMAN SERVICES FUND (019)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| REVENUE | | | | | | |
| Other Revenue | \$8,661 | \$4,000 | \$9,715 | \$8,000 | (\$1,715) | -17.7% |
| Non-Revenue | 1,320,323 | 1,346,650 | 1,346,650 | 1,526,538 | 179,888 | 13.4% |
| TOTAL REVENUE | \$1,328,984 | \$1,350,650 | \$1,356,365 | \$1,534,538 | \$178,173 | 13.1% |
| EXPENDITURES | | | | | | |
| Professional Services | \$1,332,633 | \$1,325,148 | \$1,344,109 | \$1,526,538 | \$182,429 | 13.6% |
| Other Services & Charges | 17,426 | 48,536 | 16,500 | 0 | (16,500) | -100.0% |
| TOTAL EXPENDITURES | \$1,350,059 | \$1,373,684 | \$1,360,609 | \$1,526,538 | \$165,929 | 12.2% |
| NET CHANGES | (21,075) | (23,034) | (4,244) | 8,000 | 12,244 | -288.5% |
| FUND BALANCE JANUARY 1 | 63,154 | 42,079 | 42,079 | 37,835 | (4,244) | -10.1% |
| FUND BALANCE DECEMBER 31 | \$42,079 | \$19,045 | \$37,835 | \$45,835 | \$8,000 | 21.1% |
| FULL TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

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 (020)

| _ | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$102,498 | \$90,000 | \$65,993 | \$40,000 | (\$25,993) | -39.4% |
| Other Revenue | 0 | 0 | 0 | 259,360 | 259,360 | N/A |
| Non-Revenue | 1,460,516 | 908,484 | 895,684 | 888,484 | (7,200) | -0.8% |
| TOTAL REVENUE | \$1,563,014 | \$998,484 | \$961,677 | \$1,187,844 | \$226,167 | 23.5% |
| EXPENDITURES | | | | | | |
| Supplies | \$577 | \$0 | \$0 | \$0 | \$0 | N/A |
| Professional Services | 2,292 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 2,111,944 | 742,880 | 3,122,000 | 2,379,120 | 320.3% |
| Debt Serivce | 649,915 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 71,903 | 7,800 | 7,800 | 0 | (7,800) | -100.0% |
| TOTAL EXPENDITURES | \$724,688 | \$2,119,744 | \$750,680 | \$3,122,000 | \$2,371,320 | 315.9% |
| NET CHANGES | 838,326 | (1,121,260) | 210,997 | (1,934,156) | (2,145,153) | -1016.7% |
| FUND BALANCE JANUARY 1 | 2,743,289 | 3,044,573 | 3,581,615 | 3,792,611 | 210,996 | 5.9% |
| FUND BALANCE DECEMBER 31 | \$3,581,615 | \$1,923,313 | \$3,792,612 | \$1,858,455 | (\$1,934,157) | -51.0% |

Fund Notes:

The Fire Equipment Reserve 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 (021)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$454,814 | \$0 | \$0 | \$0 | \$0 | N/A |
| Other Revenue | 1,438 | 0 | (10,494) | 944,216 | 954,710 | -9097.7% |
| Non-Revenue | 520,890 | 236,302 | 495,401 | 80,000 | (415,401) | -83.9% |
| TOTAL REVENUE | \$977,141 | \$236,302 | \$484,907 | \$1,024,216 | \$539,309 | 111.2% |
| EXPENDITURES | | | | | | |
| Personnel Benefits | \$92,196 | \$0 | \$85,152 | \$0 | (\$85,152) | -100.0% |
| Transfers Out | 0 | 800,000 | 840,000 | 944,216 | 104,216 | 12.4% |
| TOTAL EXPENDITURES | \$92,196 | \$800,000 | \$925,152 | \$944,216 | \$19,064 | 2.1% |
| NET CHANGES | 884,945 | (563,698) | (440,245) | 80,000 | 520,245 | -118.2% |
| FUND BALANCE JANUARY 1 | 6,545,560 | 7,349,981 | 7,430,505 | 7,038,152 | (392,353) | -5.3% |
| FUND BALANCE DECEMBER 31 | \$7,430,505 | \$6,786,283 | \$6,990,260 | \$7,118,152 | \$127,892 | 1.8% |

Fund Notes:

The Operating Reserve 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.

CAPITAL EQUIPMENT REPLACEMENT FUND (027)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$131,126 | \$150,146 | \$68,154 | \$50,000 | (\$18,154) | -26.6% |
| Non-Revenue | 1,947,847 | 2,000,000 | 2,134,583 | 2,000,000 | (134,583) | -6.3% |
| TOTAL REVENUE | \$2,078,973 | \$2,150,146 | \$2,202,737 | \$2,050,000 | (\$152,737) | -6.9% |
| EXPENDITURES | | | | | | |
| Supplies | \$1,841,578 | \$3,177,845 | \$2,125,744 | \$2,297,950 | \$172,206 | 8.1% |
| Repairs & Maintenance | 9,269 | 0 | 5,821 | 0 | (5,821) | -100.0% |
| Capital | 0 | 1,131,344 | 768,039 | 1,254,000 | 485,961 | 63.3% |
| Interfund Payments | 0 | 0 | (2,119) | 0 | 2,119 | -100.0% |
| Debt Service | 365,092 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$2,215,939 | \$4,309,189 | \$2,897,485 | \$3,551,950 | \$654,465 | 22.6% |
| NET CHANGES | (136,966) | (2,159,043) | (694,748) | (1,501,950) | (807,202) | 116.2% |
| FUND BALANCE JANUARY 1 | 3,707,850 | 3,095,696 | 3,095,696 | 2,400,947 | (694,749) | -22.4% |
| FUND BALANCE DECEMBER 31 | \$3,570,884 | \$936,653 | \$2,400,948 | \$898,997 | (\$1,501,951) | -62.6% |

Fund Notes:
The Capital Equipment Replacement 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 equipment). The source of revenue is a transfer from the General Fund.

BUSINESS TAX FUND (030)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| REVENUE | | | | | | |
| Other Taxes | \$8,486,898 | \$8,683,090 | \$8,079,565 | \$8,348,190 | \$268,625 | 3.3% |
| Total Taxes | 8,486,898 | 8,683,090 | 8,079,565 | 8,348,190 | 268,625 | 3.3% |
| Interest | 266,207 | 18,512 | 22,485 | 20,000 | (2,485) | -11.1% |
| TOTAL REVENUE | \$8,753,105 | \$8,701,602 | \$8,102,050 | \$8,368,190 | \$266,140 | 3.3% |
| EXPENDITURES | | | | | | |
| Transfers Out | \$13,316,456 | \$8,401,925 | \$7,401,925 | \$8,348,190 | \$946,265 | 12.8% |
| TOTAL EXPENDITURES | \$13,316,456 | \$8,401,925 | \$7,401,925 | \$8,348,190 | \$946,265 | 12.8% |
| NET CHANGES | (4,563,351) | 299,677 | 700,125 | 20,000 | (680,125) | -97.1% |
| FUND BALANCE JANUARY 1 | 4,843,713 | 365,664 | 280,362 | 980,487 | 700,125 | 249.7% |
| FUND BALANCE DECEMBER 31 | \$280,363 | \$665,341 | \$980,487 | \$1,000,487 | \$20,000 | 2.0% |

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.

FIRE LEVY FUND (035)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$4,595,496 | \$4,701,306 | \$4,708,642 | \$4,804,045 | \$95,403 | 2.0% |
| Total Taxes | 4,595,496 | 4,701,306 | 4,708,642 | 4,804,045 | 95,403 | 2.0% |
| Intergovernmental | 4,200 | 0 | 0 | 0 | 0 | N/A |
| Interest | 46,577 | 36,000 | 37,655 | 39,176 | 1,521 | 4.0% |
| TOTAL REVENUE | \$4,646,272 | \$4,737,306 | \$4,746,297 | \$4,843,221 | \$96,924 | 2.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$2,655,631 | \$3,232,217 | \$3,013,194 | \$3,924,854 | \$911,660 | 30.3% |
| Overtime | 107,227 | 0 | 136,979 | 61,192 | (75,787) | -55.3% |
| Personnel Benefits | 936,355 | 1,089,816 | 1,015,877 | 1,399,610 | 383,733 | 37.8% |
| Supplies | 19,959 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 4,832 | 0 | 0 | 0 | 0 | N/A |
| Training | 19,427 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 35,640 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$3,779,072 | \$4,322,033 | \$4,166,050 | \$5,385,656 | \$1,219,606 | 29.3% |
| NET CHANGES | 867,200 | 415,273 | 580,247 | (542,435) | (1,122,682) | -193.5% |
| FUND BALANCE JANUARY 1 | 1,127,251 | 2,020,773 | 1,994,451 | 2,574,698 | 580,247 | 29.1% |
| FUND BALANCE DECEMBER 31 | \$1,994,451 | \$2,436,046 | \$2,574,698 | \$2,032,263 | (\$542,435) | -21.1% |
| FULL TIME EQUIVALENTS | 18.00 | 18.00 | 18.00 | 20.00 | 2.00 | 11.1% |

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

POLICE LEVY FUND (036)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$4,415,011 | \$4,502,263 | \$4,524,755 | \$4,615,652 | \$90,897 | 2.0% |
| Total Taxes | 4,415,011 | 4,502,263 | 4,524,755 | 4,615,652 | 90,897 | 2.0% |
| Interest | 57,099 | 135,514 | 56,242 | 58,000 | 1,758 | 3.1% |
| TOTAL REVENUE | \$4,472,110 | \$4,637,777 | \$4,580,997 | \$4,673,652 | \$92,655 | 2.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$2,033,363 | \$2,405,151 | \$2,392,578 | \$3,280,736 | \$888,158 | 37.1% |
| Overtime | 66,071 | 0 | 93,142 | 0 | (93,142) | -100.0% |
| Other Compensation | 28,394 | 0 | 33,859 | 1,200 | (32,659) | -96.5% |
| Personnel Benefits | 635,599 | 814,569 | 812,167 | 1,191,254 | 379,087 | 46.7% |
| Supplies | 62,849 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 350 | 1,418 | 0 | 0 | 0 | N/A |
| Communication | 346 | 0 | 2,365 | 0 | (2,365) | -100.0% |
| Training | 499 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 0 | 0 | 239 | 0 | (239) | -100.0% |
| Other Services & Charges | 1,435 | 2,273 | 2,308 | 0 | (2,308) | -100.0% |
| Capital | 65,191 | 0 | 0 | 0 | 0 | N/A |
| Interfund Payments | 0 | 27,447 | 26,746 | 0 | (26,746) | -100.0% |
| TOTAL EXPENDITURES | \$2,894,096 | \$3,250,858 | \$3,363,404 | \$4,473,190 | \$1,109,786 | 33.0% |
| NET CHANGES | 1,578,014 | 1,386,919 | 1,217,593 | 200,462 | (1,017,131) | -83.5% |
| FUND BALANCE JANUARY 1 | 1,165,429 | 2,710,266 | 2,743,443 | 3,961,037 | 1,217,594 | 44.4% |
| FUND BALANCE DECEMBER 31 | \$2,743,443 | \$4,097,185 | \$3,961,036 | \$4,161,499 | \$200,463 | 5.1% |
| FULL TIME EQUIVALENTS | 16.00 | 16.00 | 16.00 | 20.50 | 4.50 | 28.1% |

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 (037)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$644,608 | \$659,131 | \$658,909 | \$672,836 | \$13,927 | 2.1% |
| Total Taxes | 644,608 | 659,131 | 658,909 | 672,836 | 13,927 | 2.1% |
| Interest | 4,387 | 3,000 | 22,372 | 17,277 | (5,095) | -22.8% |
| Other Revenue | 22,000 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$670,995 | \$662,131 | \$681,281 | \$690,113 | \$8,832 | 1.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$273,204 | \$315,699 | \$334,163 | \$353,865 | \$19,702 | 5.9% |
| Overtime | 0 | 2,030 | 663 | 2,000 | 1,337 | 201.7% |
| Supplemental Help | 85,482 | 130,935 | 95,464 | 128,418 | 32,954 | 34.5% |
| Other Compensation | 1,134 | 0 | 2,622 | 3,360 | 738 | 28.1% |
| Personnel Benefits | 82,048 | 103,046 | 127,536 | 154,193 | 26,657 | 20.9% |
| Supplies | 11,106 | 25,375 | 14,261 | 20,410 | 6,149 | 43.1% |
| Professional Services | 17,617 | 16,240 | 2,592 | 14,651 | 12,059 | 465.2% |
| Training | 409 | 2,030 | 0 | 2,020 | 2,020 | N/A |
| Other Services & Charges | 116 | 6,090 | 9,852 | 11,434 | 1,582 | 16.1% |
| TOTAL EXPENDITURES | \$471,115 | \$601,445 | \$587,153 | \$690,351 | \$103,198 | 17.6% |
| NET CHANGES | 199,880 | 60,686 | 94,128 | (238) | (94,366) | -100.3% |
| FUND BALANCE JANUARY 1 | 127,406 | 278,133 | 327,286 | 421,415 | 94,129 | 28.8% |
| FUND BALANCE DECEMBER 31 | \$327,286 | \$338,819 | \$421,414 | \$421,177 | (\$237) | -0.1% |
| 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.

PARK MAINTENANCE PROJECTS FUND (095)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$0 | \$0 | \$20,000 | \$0 | (\$20,000) | -100.0% |
| Non-Revenue | 0 | 982,208 | 664,604 | 1,969,906 | 1,305,302 | 196.4% |
| TOTAL REVENUE | \$0 | \$982,208 | \$684,604 | \$1,969,906 | \$1,285,302 | 187.7% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$0 | \$335,408 | \$350,928 | \$489,898 | \$138,970 | 39.6% |
| Other Compensation | 0 | 0 | 1,185 | 704 | (481) | -40.6% |
| Personnel Benefits | 0 | 52,808 | 52,660 | 137,642 | 84,982 | 161.4% |
| Supplies | 0 | 0 | 14,130 | 0 | (14,130) | -100.0% |
| Professional Services | 0 | 0 | 131,116 | 0 | (131,116) | -100.0% |
| Communication | 0 | 0 | 7 | 0 | (7) | -100.0% |
| Utilities | 0 | 0 | 665 | 0 | (665) | -100.0% |
| Repairs & Maintenance | 0 | 247,000 | 247,000 | 1,341,662 | 1,094,662 | 443.2% |
| Other Services & Charges | 0 | 0 | 402 | 0 | (402) | -100.0% |
| Capital | 0 | 100,000 | 100,000 | 0 | (100,000) | -100.0% |
| Interfund Payments | 0 | 246,992 | 371,353 | 0 | (371,353) | -100.0% |
| Transfers Out | 0 | 0 | 396 | 0 | (396) | -100.0% |
| TOTAL EXPENDITURES | \$0 | \$982,208 | \$1,269,842 | \$1,969,906 | \$700,064 | 55.1% |
| NET CHANGES | 0 | 0 | (585,238) | 0 | 585,238 | -100.0% |
| FUND BALANCE JANUARY 1 | 0 | 0 | 585,238 | 0 | (585,238) | -100.0% |
| FUND BALANCE DECEMBER 31 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| FULL TIME EQUIVALENTS | 1.30 | 2.00 | 2.00 | 2.51 | 0.51 | 25.5% |

Fund Notes:

The Park Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to park facilities. The Park Maintenance Projects Fund was created in 2011.

TRANSPORTATION MAINTENANCE PROJECTS FUND (096)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$0 | \$86,750 | \$431,049 | \$0 | (\$431,049) | -100.0% |
| Interest | 0 | 0 | 12,566 | 0 | (12,566) | -100.0% |
| Other Revenue | 0 | 10,000 | 10,000 | 0 | (10,000) | -100.0% |
| Non-Revenue | 0 | 7,233,747 | 7,233,747 | 3,151,351 | (4,082,396) | -56.4% |
| TOTAL REVENUE | \$0 | \$7,330,497 | \$7,687,362 | \$3,151,351 | (\$4,536,011) | -59.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$0 | \$173,800 | \$517,607 | \$152,113 | (\$365,494) | -70.6% |
| Overtime | 0 | 0 | 35,965 | 0 | (35,965) | -100.0% |
| Supplemental Help | 0 | 0 | 30,381 | 0 | (30,381) | -100.0% |
| Other Compensation | 0 | 0 | 216 | 0 | (216) | -100.0% |
| Personnel Benefits | 0 | 26,984 | 106,304 | 48,506 | (57,798) | -54.4% |
| Supplies | 0 | 0 | 283 | 0 | (283) | -100.0% |
| Professional Services | 0 | 1,020,770 | 1,537,183 | 149,000 | (1,388,183) | -90.3% |
| Communication | 0 | 0 | 589 | 0 | (589) | -100.0% |
| Training | 0 | 0 | 116 | 0 | (116) | -100.0% |
| Advertising | 0 | 0 | 1,200 | 0 | (1,200) | -100.0% |
| Utilities | 0 | 0 | 48,292 | 0 | (48,292) | -100.0% |
| Repairs & Maintenance | 0 | 5,083,952 | 1,990,316 | 5,937,590 | 3,947,274 | 198.3% |
| Other Services & Charges | 0 | 0 | 30,326 | 0 | (30,326) | -100.0% |
| Capital | 0 | 15,000 | 0 | 0 | 0 | N/A |
| Interfund Payments | 0 | 471,745 | 574,255 | 284,716 | (289,539) | -50.4% |
| Debt Service | 0 | 0 | 0 | 470,059 | 470,059 | N/A |
| Transfers Out | 0 | 170,000 | 170,000 | 0 | (170,000) | -100.0% |
| TOTAL EXPENDITURES | \$0 | \$6,962,251 | \$5,043,033 | \$7,041,984 | \$1,998,951 | 39.6% |
| NET CHANGES | 0 | 368,246 | 2,644,329 | (3,890,633) | (6,534,962) | -247.1% |
| FUND BALANCE JANUARY 1 | 0 | 0 | 1,246,204 | 3,890,633 | 2,644,429 | 212.2% |
| FUND BALANCE DECEMBER 31 | \$0 | \$368,246 | \$3,890,533 | \$0 | (\$3,890,533) | -100.0% |
| FULL TIME EQUIVALENTS | 11.55 | 11.55 | 10.55 | 10.55 | 0.00 | 0.0% |

Fund Notes

The Transportation Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to transportation. The Transportation Maintenance Projects Fund was created in 2011.

GENERAL GOVERNMENT MAINTENANCE PROJECTS FUND (099)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | 8 | | 8 | 8 | 8 |
| Sales Tax | \$0 | \$0 | \$0 | \$2,404,612 | \$0 | N/A |
| Total Taxes | 0 | 0 | 0 | 2,404,612 | 0 | N/A |
| Intergovernmental | 0 | 0 | 24,489 | 0 | (24,489) | -100.0% |
| Charges for Services | 0 | 0 | 0 | 1,316,740 | 1,316,740 | N/A |
| Fines & Forfeits | 0 | 2,627,125 | 2,567,388 | 0 | (2,567,388) | -100.0% |
| Interest | 0 | 0 | 15,740 | 316,826 | 301,086 | 1912.9% |
| Non-Revenue | 0 | 2,047,374 | 2,047,374 | 7,489,367 | 5,441,993 | 265.8% |
| TOTAL REVENUE | \$0 | \$4,674,499 | \$4,654,991 | \$11,527,545 | \$6,872,554 | 147.6% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$0 | \$0 | \$22,164 | \$0 | (\$22,164) | -100.0% |
| Overtime | 0 | 0 | 1,640 | 0 | (1,640) | -100.0% |
| Other Compensation | 0 | 0 | 2 | 0 | (2) | -100.0% |
| Personnel Benefits | 0 | 0 | 4,264 | 0 | (4,264) | -100.0% |
| Supplies | 0 | 0 | 4,496 | 0 | (4,496) | -100.0% |
| Professional Services | 0 | 2,916,742 | 1,733,013 | 71,118 | (1,661,895) | -95.9% |
| Communication | 0 | 0 | 155 | 0 | (155) | -100.0% |
| Rentals | 0 | 0 | 19,728 | 0 | (19,728) | -100.0% |
| Utilities | 0 | 0 | 43,211 | 84,448 | 41,237 | 95.4% |
| Repairs & Maintenance | 0 | 750,000 | 1,235,963 | 2,489,759 | 1,253,796 | 101.4% |
| Other Services & Charges | 0 | 459,309 | 238,500 | 395,822 | 157,322 | 66.0% |
| Intergovernmental | 0 | 0 | 4,603 | 0 | (4,603) | -100.0% |
| Capital | 0 | 225,223 | 0 | 1,300,000 | 1,300,000 | N/A |
| Interfund Payments | 0 | 191,823 | 347,440 | 126,776 | (220,664) | -63.5% |
| Debt Service | 0 | 0 | (69,530) | 5,660,112 | 5,729,642 | -8240.5% |
| Transfers Out | 0 | 0 | 253 | 1,962,410 | 1,962,157 | 775556.1% |
| TOTAL EXPENDITURES | \$0 | \$4,543,097 | \$3,585,902 | \$12,090,445 | \$8,504,543 | 237.2% |
| NET CHANGES | 0 | 131,402 | 1,069,089 | (562,900) | (1,631,989) | -152.7% |
| FUND BALANCE JANUARY 1 | 0 | 0 | 0 | 1,069,089 | 1,069,089 | N/A |
| FUND BALANCE DECEMBER 31 | \$0 | \$131,402 | \$1,069,089 | \$506,189 | (\$562,900) | -52.7% |

Fund Notes:

The General Government Maintenance Projects Fund is used to account for major maintenance and related projects within general government (other than utilities or internal enterprise). This fund accounts for major maintenance related to general governmental assets. The General Government Maintenance Projects Fund was created in 2011.

TOTAL SPECIAL REVENUE FUNDS

| | 2009-2010 Actual | 2011-2012 | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|--------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | Actual | Budget | Estimated | Buaget | Change | Change |
| Other Taxes | \$5,212,328 | \$4,714,800 | \$6,366,933 | \$6,662,700 | \$295,767 | 4.6% |
| Total Taxes | 5,212,328 | 4,714,800 | 6,366,933 | 6,662,700 | 295,767 | 4.6% |
| Intergovernmental | 12,415,170 | 12,419,619 | 12,183,526 | 13,063,429 | 879,903 | 7.2% |
| Charges for Services | 4,389,330 | 4,416,992 | 5,076,829 | 5,620,606 | 543,777 | 10.7% |
| Fines & Forfeits | 3,800 | 6,000 | 6,000 | 6,000 | 0 | 0.0% |
| Interest | 364,858 | 79,582 | 83,793 | 335,751 | 251,958 | 300.7% |
| Other Revenue | 943,999 | 970,564 | 1,115,412 | 775,859 | (339,553) | -30.4% |
| Non-Revenue | 464,671 | 1,370,000 | 1,409,192 | 1,514,834 | 105,642 | 7.5% |
| TOTAL REVENUE | \$23,794,155 | \$23,977,557 | \$26,241,685 | \$27,979,179 | \$1,737,494 | 6.6% |
| TOTAL REVENUE | \$25,794,133 | \$23,911,331 | \$20,241,083 | \$27,979,179 | \$1,737,494 | 0.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$8,893,808 | \$9,281,733 | \$9,606,557 | \$10,007,925 | \$401,368 | 4.2% |
| Overtime | 743,367 | 525,729 | 586,827 | 643,879 | 57,052 | 9.7% |
| Supplemental Help | 760,539 | 1,290,527 | 824,887 | 931,551 | 106,664 | 12.9% |
| Other Compensation | 3,384 | 4,789 | 12,438 | 18,773 | 6,335 | 50.9% |
| Personnel Benefits | 2,731,220 | 3,150,146 | 3,248,669 | 3,674,550 | 425,881 | 13.1% |
| Supplies | 766,612 | 1,190,268 | 725,006 | 904,040 | 179,034 | 24.7% |
| Professional Services | 1,936,351 | 1,938,894 | 2,009,648 | 2,102,840 | 93,192 | 4.6% |
| Communication | 98,076 | 124,546 | 94,313 | 107,861 | 13,548 | 14.4% |
| Training | 5,201 | 29,746 | 8,643 | 17,417 | 8,774 | 101.5% |
| Advertising | 0 | 9,947 | 31,261 | 28,167 | (3,094) | -9.9% |
| Rentals | 31,271 | 48,721 | 47,099 | 76,670 | 29,571 | 62.8% |
| Utilities | 44,015 | 0 | 0 | 40,000 | 40,000 | N/A |
| Repairs & Maintenance | 178,180 | 82,123 | 138,927 | 70,410 | (68,517) | -49.3% |
| Other Services & Charges | 1,187,147 | 2,773,511 | 1,161,256 | 2,226,523 | 1,065,267 | 91.7% |
| Intergovernmental | 236,729 | 251,100 | 404,930 | 318,339 | (86,591) | -21.4% |
| Capital | 0 | 200,000 | 477,047 | 475,000 | (2,047) | -0.4% |
| Interfund Payments | 699,729 | 929,022 | 906,596 | 815,883 | (90,713) | -10.0% |
| Debt Service | 952,543 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 14,720,608 | 5,041,168 | 5,802,043 | 6,716,946 | 914,903 | 15.8% |
| TOTAL EXPENDITURES | \$33,988,781 | \$26,871,970 | \$26,086,147 | \$29,176,774 | \$3,090,627 | 11.8% |
| NET CHANGES | (10,194,626) | (2,894,413) | 155,538 | (1,197,595) | (1,353,133) | -870.0% |
| FUND BALANCE JANUARY 1 | 16,382,776 | 5,853,499 | 6,228,353 | 6,508,586 | 280,233 | 4.5% |
| FUND BALANCE DECEMBER 31 | \$6,188,150 | \$2,959,086 | \$6,383,891 | \$5,310,991 | (\$1,072,900) | -16.8% |
| FULL TIME EQUIVALENTS | 49.93 | 50.69 | 49.12 | 49.12 | 0.00 | 0.0% |

Fund Notes

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

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

RECREATION ACTIVITY FUND (110)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Charges for Services | \$3,614,325 | \$3,620,000 | \$4,125,595 | \$4,436,844 | \$311,249 | 7.5% |
| Interest | 27,604 | 20,000 | 0 | 30,000 | 30,000 | N/A |
| Other Revenue | 297,806 | 345,564 | 475,043 | 479,525 | 4,482 | 0.9% |
| TOTAL REVENUE | \$3,939,735 | \$3,985,564 | \$4,600,638 | \$4,946,369 | \$345,731 | 7.5% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$1,176,034 | \$1,244,505 | \$1,415,122 | \$1,318,208 | (\$96,914) | -6.8% |
| Overtime | 4,952 | 4,382 | 6,529 | 3,879 | (2,650) | -40.6% |
| Supplemental Help | 716,970 | 907,945 | 795,845 | 923,051 | 127,206 | 16.0% |
| Other Compensation | 1,795 | 4,729 | 7,379 | 13,503 | 6,124 | 83.0% |
| Personnel Benefits | 443,483 | 624,845 | 592,131 | 638,358 | 46,227 | 7.8% |
| Supplies | 212,622 | 265,955 | 217,998 | 289,507 | 71,509 | 32.8% |
| Professional Services | 975,740 | 1,019,976 | 1,153,715 | 1,208,150 | 54,435 | 4.7% |
| Communication | 30,173 | 53,796 | 33,079 | 39,310 | 6,231 | 18.8% |
| Training | 1,240 | 6,446 | 5,473 | 6,053 | 580 | 10.6% |
| Advertising | 0 | 9,947 | 11,253 | 15,167 | 3,914 | 34.8% |
| Rentals | 21,128 | 48,721 | 18,174 | 45,740 | 27,566 | 151.7% |
| Repairs & Maintenance | 1,355 | 2,873 | 870 | 2,104 | 1,234 | 141.8% |
| Other Services & Charges | 173,101 | 201,479 | 140,184 | 150,558 | 10,374 | 7.4% |
| Interfund Payments | 0 | 30,949 | 30,446 | 40,300 | 9,854 | 32.4% |
| Transfers Out | 272,989 | 43,630 | 137 | 145 | 8 | 5.8% |
| TOTAL EXPENDITURES | \$4,031,582 | \$4,470,178 | \$4,428,335 | \$4,694,033 | \$265,698 | 6.0% |
| NET CHANGES | (91,847) | (484,614) | 172,303 | 252,336 | 80,033 | 46.4% |
| FUND BALANCE JANUARY 1 | 699,360 | 627,842 | 607,513 | 837,964 | 230,451 | 37.9% |
| FUND BALANCE DECEMBER 31 | \$607,513 | \$143,228 | \$779,816 | \$1,090,300 | \$310,484 | 39.8% |
| FULL TIME EQUIVALENTS | 9.92 | 10.49 | 10.49 | 10.49 | 0.00 | 0.0% |

Fund Notes:
The Recreation Activity Fund accounts for those recreation classes and other activities that are entirely funded by user fees.

There are no tax revenues subsidizing the activities within this fund.

CABLE ACCESS FUND (117)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Charges for Services | \$31 | \$0 | \$0 | \$0 | \$0 | N/A |
| Interest | 41,349 | 0 | 0 | 216,000 | 216,000 | N/A |
| Other Revenue | 400,424 | 447,000 | 456,391 | 94,000 | (362,391) | -79.4% |
| Non-Revenue | 0 | 0 | 28,692 | 0 | (28,692) | -100.0% |
| TOTAL REVENUE | \$441,805 | \$447,000 | \$485,083 | \$310,000 | (\$175,083) | -36.1% |
| EXPENDITURES | | | | | | |
| Supplemental Help | \$7,878 | \$28,000 | \$28,000 | \$8,500 | (\$19,500) | -69.6% |
| Personnel Benefits | 838 | 1,730 | 1,330 | 1,250 | (80) | -6.0% |
| Supplies | 113,771 | 156,000 | 154,758 | 109,000 | (45,758) | -29.6% |
| Professional Services | 50,022 | 120,000 | 119,998 | 39,000 | (80,998) | -67.5% |
| Communication | 72 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 1,709 | 8,000 | 7,960 | 6,000 | (1,960) | -24.6% |
| Other Services & Charges | 2,063 | 10,000 | 82,917 | 6,200 | (76,717) | -92.5% |
| Capital | 0 | 130,000 | 350,627 | 375,000 | 24,373 | 7.0% |
| Debt Service | 45,053 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$221,405 | \$453,730 | \$745,590 | \$544,950 | (\$200,640) | -26.9% |
| NET CHANGES | 220,400 | (6,730) | (260,507) | (234,950) | 25,557 | -9.8% |
| FUND BALANCE JANUARY 1 | 1,233,903 | 1,381,978 | 1,454,303 | 1,209,262 | (245,041) | -16.8% |
| FUND BALANCE DECEMBER 31 | \$1,454,303 | \$1,375,248 | \$1,193,796 | \$974,312 | (\$219,484) | -18.4% |

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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$601,961 | \$200,000 | \$246,420 | \$270,000 | \$23,580 | 9.6% |
| Interest | 105,620 | 0 | 44,923 | 48,000 | 3,077 | 6.8% |
| Non-Revenue | 435,000 | 1,370,000 | 1,370,000 | 1,514,834 | 144,834 | 10.6% |
| TOTAL REVENUE | \$1,142,580 | \$1,570,000 | \$1,661,343 | \$1,832,834 | \$171,491 | 10.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$674,237 | \$547,252 | \$854,769 | \$830,318 | (\$24,451) | -2.9% |
| Overtime | 2,070 | 0 | 5,850 | 0 | (5,850) | -100.0% |
| Supplemental Help | 32,355 | 352,902 | 0 | 0 | 0 | N/A |
| Other Compensation | 162 | 0 | 1,747 | 1,800 | 53 | 3.0% |
| Personnel Benefits | 171,984 | 160,775 | 249,431 | 320,735 | 71,304 | 28.6% |
| Supplies | 38,040 | 207,563 | 4,326 | 0 | (4,326) | -100.0% |
| Professional Services | 96,312 | 0 | 63,325 | 0 | (63,325) | -100.0% |
| Communication | 569 | 0 | 0 | 0 | 0 | N/A |
| Training | 2,450 | 0 | 79 | 0 | (79) | -100.0% |
| Advertising | 0 | 0 | 10,611 | 0 | (10,611) | -100.0% |
| Rentals | 1,068 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 86,694 | 0 | 90,517 | 0 | (90,517) | -100.0% |
| Other Services & Charges | 938,309 | 2,473,742 | 897,402 | 2,002,000 | 1,104,598 | 123.1% |
| Interfund Payments | 32,223 | 63,967 | 61,189 | 18,837 | (42,352) | -69.2% |
| Debt Service | 29,921 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 96,874 | 100,538 | 82,406 | 385,000 | 302,594 | 367.2% |
| TOTAL EXPENDITURES | \$2,203,269 | \$3,906,739 | \$2,321,652 | \$3,558,690 | \$1,237,038 | 53.3% |
| NET CHANGES | (1,060,688) | (2,336,739) | (660,309) | (1,725,856) | (1,065,547) | 161.4% |
| FUND BALANCE JANUARY 1 | 3,528,173 | 2,355,576 | 2,467,485 | 1,807,176 | (660,309) | -26.8% |
| FUND BALANCE DECEMBER 31 | \$2,467,485 | \$18,837 | \$1,807,176 | \$81,320 | (\$1,725,856) | -95.5% |
| FULL TIME EQUIVALENTS | 3.75 | 3.75 | 3.00 | 3.00 | 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.

ADVANCED LIFE SUPPORT (ALS) FUND (122)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$11,565,490 | \$11,963,169 | \$11,685,396 | \$12,546,691 | \$861,295 | 7.4% |
| Other Revenue | 50,000 | 0 | 49,821 | 62,334 | 12,513 | 25.1% |
| Non-Revenue | 23,000 | 0 | 10,500 | 0 | (10,500) | -100.0% |
| TOTAL REVENUE | \$11,638,490 | \$11,963,169 | \$11,745,717 | \$12,609,025 | \$863,308 | 7.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$6,547,126 | \$6,945,187 | \$6,769,030 | \$7,257,295 | \$488,265 | 7.2% |
| Overtime | 685,185 | 471,347 | 521,125 | 580,000 | 58,875 | 11.3% |
| Supplemental Help | 2,233 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 138 | 60 | 1,610 | 1,766 | 156 | 9.7% |
| Personnel Benefits | 1,960,998 | 2,197,529 | 2,221,249 | 2,516,363 | 295,114 | 13.3% |
| Supplies | 330,619 | 394,550 | 308,328 | 323,943 | 15,615 | 5.1% |
| Professional Services | 141,069 | 121,800 | 168,731 | 128,590 | (40,141) | -23.8% |
| Communication | 49,750 | 50,750 | 43,236 | 48,551 | 5,315 | 12.3% |
| Training | 676 | 20,300 | 2,398 | 8,364 | 5,966 | 248.8% |
| Rentals | 9,074 | 0 | 28,086 | 28,930 | 844 | 3.0% |
| Utilities | 3,841 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 75,037 | 70,250 | 39,580 | 61,306 | 21,726 | 54.9% |
| Other Services & Charges | 9,424 | 24,216 | 7,455 | 14,965 | 7,510 | 100.7% |
| Intergovernmental | 236,729 | 251,100 | 404,930 | 318,339 | (86,591) | -21.4% |
| Capital | 0 | 0 | 56,420 | 0 | (56,420) | -100.0% |
| Interfund Payments | 488,501 | 643,768 | 618,580 | 572,156 | (46,424) | -7.5% |
| Debt Service | 877,569 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$11,417,971 | \$11,190,857 | \$11,190,758 | \$11,860,568 | \$669,810 | 6.0% |
| NET CHANGES | 220,519 | 772,312 | 554,959 | 748,457 | 193,498 | 34.9% |
| FUND BALANCE JANUARY 1 | 110,501 | 170,225 | 331,020 | 885,979 | 554,959 | 167.7% |
| FUND BALANCE DECEMBER 31 | \$331,020 | \$942,537 | \$885,979 | \$1,634,436 | \$748,457 | 84.5% |
| FULL TIME EQUIVALENTS | 33.00 | 33.00 | 32.00 | 32.00 | 0.00 | 0.0% |

Fund Notes:

The Advanced Life Support (ALS) Fund accounts for the provision of Advanced Life Support 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Other Revenue | \$195,397 | \$178,000 | \$134,023 | \$140,000 | \$5,977 | 4.5% |
| TOTAL REVENUE | \$195,397 | \$178,000 | \$134,023 | \$140,000 | \$5,977 | 4.5% |
| EXPENDITURES Supplies | \$8,242 | \$140,300 | \$21,976 | \$126,000 | \$104,024 | 473.4% |
| Capital | 0 | 70,000 | 70,000 | 100,000 | 30,000 | 42.9% |
| TOTAL EXPENDITURES | \$8,242 | \$210,300 | \$91,976 | \$226,000 | \$134,024 | 145.7% |
| NET CHANGES | 187,155 | (32,300) | 42,047 | (86,000) | (128,047) | -304.5% |
| FUND BALANCE JANUARY 1 | 97,907 | 234,907 | 285,062 | 327,109 | 42,047 | 14.8% |
| FUND BALANCE DECEMBER 31 | \$285,062 | \$202,607 | \$327,109 | \$241,109 | (\$86,000) | -26.3% |

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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-----------|-------------------|
| REVENUE | | | | | | |
| Other Taxes | \$4,735,413 | \$4,263,000 | \$5,764,236 | \$6,062,700 | \$298,464 | 5.2% |
| Total Taxes | 4,735,413 | 4,263,000 | 5,764,236 | 6,062,700 | 298,464 | 5.2% |
| Interest | 165,319 | 32,044 | 27,133 | 30,000 | 2,867 | 10.6% |
| TOTAL REVENUE | \$4,900,732 | \$4,295,044 | \$5,791,369 | \$6,092,700 | \$301,331 | 5.2% |
| EXPENDITURES | | | | | | |
| Transfers Out | \$14,170,604 | \$4,623,000 | \$5,452,500 | \$6,062,701 | \$610,201 | 11.2% |
| TOTAL EXPENDITURES | \$14,170,604 | \$4,623,000 | \$5,452,500 | \$6,062,701 | \$610,201 | 11.2% |
| NET CHANGES | (9,269,872) | (327,956) | 338,869 | 29,999 | (308,870) | -91.1% |
| FUND BALANCE JANUARY 1 | 9,545,765 | 360,956 | 360,956 | 699,825 | 338,869 | 93.9% |
| FUND BALANCE DECEMBER 31 | \$275,894 | \$33,000 | \$699,825 | \$729,824 | \$29,999 | 4.3% |

Fund Notes:

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

DRUG ENFORCEMENT FUND (126)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------|-------------------|
| REVENUE | | | | | | |
| Fines & Forfeits | \$3,800 | \$6,000 | \$6,000 | \$6,000 | \$0 | 0.0% |
| TOTAL REVENUE | \$3,800 | \$6,000 | \$6,000 | \$6,000 | \$0 | 0.0% |
| EXPENDITURES | | | | | | |
| Overtime | \$2,246 | \$0 | \$0 | \$0 | \$0 | N/A |
| Personnel Benefits | 1,342 | 0 | 175 | 0 | (175) | -100.0% |
| Supplies | 39,570 | 0 | 0 | 0 | 0 | N/A |
| Communication | 1,652 | 0 | 498 | 0 | (498) | -100.0% |
| Repairs & Maintenance | 4,790 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 1,477 | 0 | 226 | 0 | (226) | -100.0% |
| TOTAL EXPENDITURES | \$51,078 | \$0 | \$899 | \$0 | (\$899) | -100.0% |
| NET CHANGES | (47,278) | 6,000 | 5,101 | 6,000 | 899 | 17.6% |
| FUND BALANCE JANUARY 1 | 125,970 | 84,970 | 84,970 | 90,071 | 5,101 | 6.0% |
| FUND BALANCE DECEMBER 31 | \$78,692 | \$90,970 | \$90,071 | \$96,071 | \$6,000 | 6.7% |

Fund Notes:
The Drug Enforcement 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.

EMERGENCY DISPATCH FUND (128)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|--------|-------------------|
| REVENUE | | | | | | |
| Interest | (\$1,099) | \$0 | \$0 | \$0 | \$0 | N/A |
| TOTAL REVENUE | (\$1,099) | \$0 | \$0 | \$0 | \$0 | N/A |
| EXPENDITURES | | | | | | |
| Repairs & Maintenance | \$8,594 | \$0 | \$0 | \$0 | \$0 | N/A |
| TOTAL EXPENDITURES | \$8,594 | \$0 | \$0 | \$0 | \$0 | N/A |
| NET CHANGES | (9,693) | 0 | 0 | 0 | 0 | N/A |
| FUND BALANCE JANUARY 1 | 9,693 | 0 | 0 | 0 | 0 | N/A |
| FUND BALANCE DECEMBER 31 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |

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

TOURISM (HOTEL/MOTEL TAX) FUND (131)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Other Taxes | \$476,914 | \$451,800 | \$602,697 | \$600,000 | (\$2,697) | -0.4% |
| Total Taxes | 476,914 | 451,800 | 602,697 | 600,000 | (2,697) | -0.4% |
| Interest | 11,611 | 10,674 | 6,611 | 6,600 | (11) | -0.2% |
| TOTAL REVENUE | \$488,525 | \$462,474 | \$609,308 | \$606,600 | (\$2,708) | -0.4% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$6,793 | \$0 | \$5,732 | \$0 | (\$5,732) | -100.0% |
| Personnel Benefits | 2,064 | 0 | 1,486 | 0 | (1,486) | -100.0% |
| Professional Services | 429,278 | 414,118 | 273,219 | 407,100 | 133,881 | 49.0% |
| Communication | 306 | 0 | 0 | 0 | 0 | N/A |
| Training | 37 | 0 | 66 | 0 | (66) | -100.0% |
| Other Services & Charges | 1,602 | 7,074 | 3,110 | 13,800 | 10,690 | 343.7% |
| Transfers Out | 180,142 | 274,000 | 267,000 | 269,100 | 2,100 | 0.8% |
| TOTAL EXPENDITURES | \$620,222 | \$695,192 | \$550,613 | \$690,000 | \$139,387 | 25.3% |
| NET CHANGES | (131,697) | (232,718) | 58,695 | (83,400) | (142,095) | -242.1% |
| FUND BALANCE JANUARY 1 | 432,222 | 300,524 | 300,523 | 359,218 | 58,695 | 19.5% |
| FUND BALANCE DECEMBER 31 | \$300,524 | \$67,806 | \$359,218 | \$275,818 | (\$83,400) | -23.2% |

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

SOLID WASTE RECYCLING FUND (140)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$247,720 | \$256,450 | \$251,710 | \$246,738 | (\$4,972) | -2.0% |
| Charges for Services | 774,973 | 796,992 | 951,234 | 1,183,762 | 232,528 | 24.4% |
| Interest | 14,455 | 16,864 | 5,126 | 5,151 | 25 | 0.5% |
| Other Revenue | 373 | 0 | 134 | 0 | (134) | -100.0% |
| Non-Revenue | 6,671 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$1,044,191 | \$1,070,306 | \$1,208,204 | \$1,435,651 | \$227,447 | 18.8% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$489,619 | \$544,789 | \$561,904 | \$602,104 | \$40,200 | 7.2% |
| Overtime | 48,914 | 50,000 | 53,323 | 60,000 | 6,677 | 12.5% |
| Supplemental Help | 1,104 | 1,680 | 1,042 | 0 | (1,042) | -100.0% |
| Other Compensation | 1,288 | 0 | 1,702 | 1,704 | 2 | 0.1% |
| Personnel Benefits | 150,510 | 165,267 | 182,867 | 197,844 | 14,977 | 8.2% |
| Supplies | 23,750 | 25,900 | 17,620 | 55,590 | 37,970 | 215.5% |
| Professional Services | 243,930 | 263,000 | 230,660 | 320,000 | 89,340 | 38.7% |
| Communication | 15,553 | 20,000 | 17,500 | 20,000 | 2,500 | 14.3% |
| Training | 798 | 3,000 | 627 | 3,000 | 2,373 | 378.5% |
| Advertising | 0 | 0 | 9,397 | 13,000 | 3,603 | 38.3% |
| Rentals | 0 | 0 | 839 | 2,000 | 1,161 | 138.4% |
| Utilities | 40,175 | 0 | 0 | 40,000 | 40,000 | N/A |
| Repairs & Maintenance | 0 | 1,000 | 0 | 1,000 | 1,000 | N/A |
| Other Services & Charges | 61,170 | 57,000 | 29,962 | 39,000 | 9,038 | 30.2% |
| Interfund Payments | 179,005 | 190,338 | 196,381 | 184,590 | (11,791) | -6.0% |
| TOTAL EXPENDITURES | \$1,255,816 | \$1,321,974 | \$1,303,824 | \$1,539,832 | \$236,008 | 18.1% |
| NET CHANGES | (211,625) | (251,668) | (95,620) | (104,181) | (8,561) | 9.0% |
| FUND BALANCE JANUARY 1 | 599,281 | 336,521 | 336,521 | 291,982 | (44,539) | -13.2% |
| FUND BALANCE DECEMBER 31 | \$387,656 | \$84,853 | \$240,901 | \$187,801 | (\$53,100) | -22.0% |
| FULL TIME EQUIVALENTS | 3.26 | 3.45 | 3.63 | 3.63 | 0.00 | 0.0% |

Fund Notes:
The Solid Waste 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

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$576,105 | \$573,413 | \$574,779 | \$11,144 | (\$563,635) | -98.1% |
| Total Taxes | 576,105 | 573,413 | 574,779 | 11,144 | (563,635) | -98.1% |
| Non-Revenue | 5,300,025 | 15,683,347 | 15,747,437 | 7,093,176 | (8,654,261) | -55.0% |
| TOTAL REVENUE | \$5,876,130 | \$16,256,760 | \$16,322,216 | \$7,104,320 | (\$9,217,896) | -56.5% |
| EXPENDITURES | | | | | | |
| Debt Service | \$5,876,359 | \$7,613,470 | \$16,283,992 | \$7,379,600 | (\$8,904,392) | -54.7% |
| TOTAL EXPENDITURES | \$5,876,359 | \$16,225,633 | \$16,283,992 | \$7,379,600 | (\$8,904,392) | -54.7% |
| NET CHANGES | (229) | 31,127 | 38,224 | (275,280) | (313,504) | -820.2% |
| FUND BALANCE JANUARY 1 | 273,534 | 234,740 | 273,305 | 275,280 | 1,975 | 0.7% |
| FUND BALANCE DECEMBER 31 | \$273,304 | \$265,867 | \$311,529 | \$0 | (\$311,529) | -100.0% |

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

EXCESS LEVY FUND (230)

| _ | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Property Tax | \$576,105 | \$573,413 | \$574,779 | \$11,144 | (\$563,635) | -98.1% |
| Total Taxes | 576,105 | 573,413 | 574,779 | 11,144 | (563,635) | -98.1% |
| TOTAL REVENUE | \$576,105 | \$573,413 | \$574,779 | \$11,144 | (\$563,635) | -98.1% |
| EXPENDITURES | | | | | | |
| Debt Service | \$576,334 | \$573,413 | \$573,413 | \$285,815 | (\$287,598) | -50.2% |
| TOTAL EXPENDITURES | \$576,334 | \$573,413 | \$573,413 | \$285,815 | (\$287,598) | -50.2% |
| NET CHANGES | (229) | 0 | 1,366 | (274,671) | (276,037) | -20207.7% |
| FUND BALANCE JANUARY 1 | 273,534 | 234,740 | 273,305 | 274,671 | 1,366 | 0.5% |
| FUND BALANCE DECEMBER 31 | \$273,304 | \$234,740 | \$274,671 | \$0 | (\$274,671) | -100.0% |

Fund Notes:
The Excess Levy Fund is used for activity that is specifically approved by the voters to support debt service on bond issues. This bond issue was related to park facilities.

DEBT SERVICE FUND (233)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Non-Revenue | \$5,300,025 | \$15,683,347 | \$15,747,437 | \$7,093,176 | (\$8,654,261) | -55.0% |
| TOTAL REVENUE | \$5,300,025 | \$15,683,347 | \$15,747,437 | \$7,093,176 | (\$8,654,261) | -55.0% |
| EXPENDITURES | | | | | | |
| Debt Service | \$5,300,025 | \$7,040,057 | \$15,710,579 | \$7,093,785 | (\$8,616,794) | -54.8% |
| Transfers Out | 0 | 8,612,163 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$5,300,025 | \$15,652,220 | \$15,710,579 | \$7,093,785 | (\$8,616,794) | -54.8% |
| NET CHANGES | 0 | 31,127 | 36,858 | (609) | (37,467) | -101.7% |
| FUND BALANCE JANUARY 1 | 0 | 0 | 0 | 609 | 609 | N/A |
| FUND BALANCE DECEMBER 31 | \$0 | \$31,127 | \$36,858 | \$0 | (\$36,858) | -100.0% |

Fund Notes:

The Debt Service Fund is a limited tax debt service fund 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

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|----------------|-------------------|
| REVENUE | | | | | | |
| Sales Tax | \$2,108,332 | \$2,266,475 | \$2,266,475 | \$0 | (\$2,266,475) | -100.0% |
| Total Taxes | 2,108,332 | 2,266,475 | 2,266,475 | 0 | (2,266,475) | -100.0% |
| Licenses and Permits | 0 | 0 | 1,900,000 | 0 | (1,900,000) | -100.0% |
| Intergovernmental | 13,399,444 | 14,738,086 | 3,956,462 | 13,642,054 | 9,685,592 | 244.8% |
| Charges for Services | 11,714,098 | 2,249,918 | 4,187,292 | 4,923,028 | 735,736 | 17.6% |
| Interest | 1,634,734 | 1,086,051 | 868,237 | 567,234 | (301,003) | -34.7% |
| Other Revenue | 16,855,799 | 4,456,173 | 5,521,614 | 542,734 | (4,978,880) | -90.2% |
| Non-Revenue | 39,880,628 | 25,367,821 | 22,404,595 | 18,388,684 | (4,015,911) | -17.9% |
| TOTAL REVENUE | \$85,593,035 | \$50,164,524 | \$41,104,675 | \$38,063,734 | (\$3,040,941) | -7.4% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$3,005,429 | \$29,345 | \$1,386,623 | \$0 | (\$1,386,623) | -100.0% |
| Overtime | 68,349 | 0 | 38,756 | 0 | (38,756) | -100.0% |
| Supplemental Help | 30,274 | 0 | 3,448 | 0 | (3,448) | -100.0% |
| Other Compensation | 4,726 | 0 | 1,786 | 0 | (1,786) | -100.0% |
| Personnel Benefits | 1,145,725 | 1,780 | 574,304 | 0 | (574,304) | -100.0% |
| Supplies | 227,214 | 0 | 237,573 | 1,115,000 | 877,427 | 369.3% |
| Professional Services | 10,961,117 | (425,160) | 4,608,136 | 1,440,000 | (3,168,136) | -68.8% |
| Communication | 23,722 | 0 | 12,058 | 0 | (12,058) | -100.0% |
| Training | 350 | 0 | 36 | 0 | (36) | -100.0% |
| Rentals | 63,708 | 0 | 0 | 0 | 0 | N/A |
| Utilities | 163,535 | 81,600 | 112,501 | 0 | (112,501) | -100.0% |
| Repairs & Maintenance | 6,721,918 | 3,415,789 | 1,634,542 | 850,197 | (784,345) | -48.0% |
| Other Services & Charges | 488,884 | 560,160 | 490,682 | 0 | (490,682) | -100.0% |
| Intergovernmental | 185,443 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 51,071,171 | 24,141,085 | 35,982,551 | 11,841,466 | 49.1% |
| Interfund Payments | 65,689 | 343 | 45,788 | 0 | (45,788) | -100.0% |
| Debt Service | 55,124,296 | 5,658,112 | 6,268,570 | 0 | (6,268,570) | -100.0% |
| Transfers Out | 7,419,245 | 14,063,871 | 12,241,983 | 10,187,168 | (2,054,815) | -16.8% |
| TOTAL EXPENDITURES | \$85,699,626 | \$74,457,011 | \$51,802,885 | \$49,574,916 | (\$2,227,969) | -4.3% |
| NET CHANGES | (106,591) | (24,292,487) | (10,698,210) | (11,511,182) | (812,972) | 7.6% |
| FUND BALANCE JANUARY 1 | 47,383,945 | 34,217,358 | 59,657,427 | 31,038,482 | (28,618,945) | -48.0% |
| FUND BALANCE DECEMBER 31 | \$47,277,354 | \$9,924,871 | \$48,959,217 | \$19,527,300 | (\$29,431,917) | -60.1% |

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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$97,527 | \$58,032 | \$58,032 | \$0 | (\$58,032) | -100.0% |
| Non-Revenue | 1,338,239 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$1,435,766 | \$58,032 | \$58,032 | \$0 | (\$58,032) | -100.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$22,174 | \$0 | \$43,122 | \$0 | (\$43,122) | -100.0% |
| Overtime | 0 | 0 | 570 | 0 | (570) | -100.0% |
| Supplemental Help | 0 | 0 | 55 | 0 | (55) | -100.0% |
| Other Compensation | 9 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 9,808 | 0 | 20,947 | 0 | (20,947) | -100.0% |
| Professional Services | 161,007 | 0 | 33,575 | 0 | (33,575) | -100.0% |
| Communication | 68 | 0 | 1,079 | 0 | (1,079) | -100.0% |
| Advertising | 0 | 0 | 38 | 0 | (38) | -100.0% |
| Repairs & Maintenance | 0 | 1,051,467 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 424 | 0 | 564 | 0 | (564) | -100.0% |
| Capital | 0 | 0 | 772,118 | 0 | (772,118) | -100.0% |
| Transfers Out | 4,687,916 | 700,000 | 525,000 | 280,247 | (244,753) | -46.6% |
| TOTAL EXPENDITURES | \$4,881,406 | \$1,751,467 | \$1,397,068 | \$280,247 | (\$1,116,821) | -79.9% |
| NET CHANGES | (3,445,640) | (1,693,435) | (1,339,036) | (280,247) | 1,058,789 | -79.1% |
| FUND BALANCE JANUARY 1 | 5,064,923 | 1,760,376 | 1,619,283 | 280,247 | (1,339,036) | -82.7% |
| FUND BALANCE DECEMBER 31 | \$1,619,284 | \$66,941 | \$280,247 | \$0 | (\$280,247) | -100.0% |

Fund Notes:

The Council CIP Fund accumulates resources for either projects or transfers to other capital project funds for projects within these other funds. In 2013-2014, the Fund will be closed and combined with the General Government CIP Fund (319).

PARKS CIP FUND (315)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|----------------|-------------------|
| REVENUE | | _ | | | _ | |
| Intergovernmental | \$389,246 | \$2,300,000 | \$17,075 | \$147,405 | \$130,330 | 763.3% |
| Charges for Services | 3,876,633 | 836,360 | 687,571 | 1,359,085 | 671,514 | 97.7% |
| Interest | 155,917 | 186,532 | 73,171 | 156,807 | 83,636 | 114.3% |
| Other Revenue | 79,709 | 282,733 | 2,317,705 | 400,000 | (1,917,705) | -82.7% |
| Non-Revenue | 15,209,456 | 11,467,843 | 9,883,251 | 5,009,640 | (4,873,611) | -49.3% |
| TOTAL REVENUE | \$19,710,962 | \$15,073,468 | \$12,978,773 | \$7,072,937 | (\$5,905,836) | -45.5% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$491,702 | \$2,991 | \$103,276 | \$0 | (\$103,276) | -100.0% |
| Overtime | 502 | 0 | 182 | 0 | (182) | -100.0% |
| Other Compensation | 494 | 0 | 111 | 0 | (111) | -100.0% |
| Personnel Benefits | 141,538 | 1,780 | 34,659 | 0 | (34,659) | -100.0% |
| Supplies | 5,894 | 0 | 0 | 1,115,000 | 1,115,000 | N/A |
| Professional Services | 1,663,871 | 0 | 884,790 | 1,440,000 | 555,210 | 62.8% |
| Communication | 11,683 | 0 | 4,551 | 0 | (4,551) | -100.0% |
| Advertising | 0 | 0 | 808 | 0 | (808) | -100.0% |
| Utilities | 0 | 0 | 2,899 | 0 | (2,899) | -100.0% |
| Repairs & Maintenance | 949,309 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 25,829 | 0 | 2,179 | 0 | (2,179) | -100.0% |
| Capital | 0 | 15,629,663 | 14,629,315 | 800,000 | (13,829,315) | -94.5% |
| Interfund Payments | 0 | 343 | 4,160 | 0 | (4,160) | -100.0% |
| Debt Service | 9,038,114 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 0 | 3,520,340 | 2,477,540 | 3,765,982 | 1,288,442 | 52.0% |
| TOTAL EXPENDITURES | \$12,328,937 | \$19,155,117 | \$18,144,470 | \$7,120,982 | (\$11,023,488) | -60.8% |
| NET CHANGES | 7,382,024 | (4,081,649) | (5,165,697) | (48,045) | 5,117,652 | -99.1% |
| FUND BALANCE JANUARY 1 | 826,346 | 8,208,370 | 8,208,372 | 2,495,679 | (5,712,693) | -69.6% |
| FUND BALANCE DECEMBER 31 | \$8,208,371 | \$4,126,721 | \$3,042,675 | \$2,447,634 | (\$595,041) | -19.6% |

Fund Notes:
The Parks CIP 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | J | | J | <u> </u> | |
| Licenses and Permits | \$0 | \$0 | \$1,900,000 | \$0 | (\$1,900,000) | -100.0% |
| Intergovernmental | 12,472,744 | 12,438,086 | 3,858,043 | 13,494,649 | 9,636,606 | 249.8% |
| Charges for Services | 5,949,325 | 0 | 3,295,403 | 3,563,943 | 268,540 | 8.1% |
| Interest | 898,749 | 600,703 | 496,250 | 410,427 | (85,823) | -17.3% |
| Other Revenue | 16,730,683 | 4,065,940 | 1,868,078 | 40,000 | (1,828,078) | -97.9% |
| Non-Revenue | 10,737,737 | 9,322,897 | 7,944,263 | 12,824,044 | 4,879,781 | 61.4% |
| TOTAL REVENUE | \$46,789,238 | \$26,427,626 | \$19,362,037 | \$30,333,063 | \$10,971,026 | 56.7% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$2,220,717 | \$0 | \$1,022,726 | \$0 | (\$1,022,726) | -100.0% |
| Overtime | 59,854 | 0 | 19,680 | 0 | (19,680) | -100.0% |
| Supplemental Help | 28,002 | 0 | 3,393 | 0 | (3,393) | -100.0% |
| Other Compensation | 3,972 | 0 | 1,385 | 0 | (1,385) | -100.0% |
| Personnel Benefits | 901,464 | 0 | 429,854 | 0 | (429,854) | -100.0% |
| Supplies | 148,328 | 0 | 3,200 | 0 | (3,200) | -100.0% |
| Professional Services | 7,617,047 | 90,000 | 2,899,523 | 0 | (2,899,523) | -100.0% |
| Communication | 11,504 | 0 | 4,385 | 0 | (4,385) | -100.0% |
| Training | 319 | 0 | 36 | 0 | (36) | -100.0% |
| Advertising | 0 | 0 | 3,172 | 0 | (3,172) | -100.0% |
| Utilities | 102,597 | 0 | 54,930 | 0 | (54,930) | -100.0% |
| Repairs & Maintenance | 2,896,487 | 75,000 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 440,598 | 0 | 391,466 | 0 | (391,466) | -100.0% |
| Capital | 0 | 27,947,071 | 8,162,860 | 34,449,551 | 26,286,691 | 322.0% |
| Interfund Payments | 65,689 | 0 | 41,628 | 0 | (41,628) | -100.0% |
| Debt Service | 39,059,036 | 0 | 610,458 | 0 | (610,458) | -100.0% |
| Transfers Out | 85,000 | 7,233,747 | 6,629,659 | 3,321,351 | (3,308,308) | -49.9% |
| TOTAL EXPENDITURES | \$53,640,614 | \$35,345,818 | \$20,278,355 | \$37,770,902 | \$17,492,547 | 86.3% |
| NET CHANGES | (6,851,376) | (8,918,192) | (916,318) | (7,437,839) | (6,521,521) | 711.7% |
| FUND BALANCE JANUARY 1 | 28,035,320 | 10,233,158 | 21,236,024 | 20,376,430 | (859,594) | -4.0% |
| FUND BALANCE DECEMBER 31 | \$21,183,944 | \$1,314,966 | \$20,319,706 | \$12,938,591 | (\$7,381,115) | -36.3% |

Fund Notes:

The Transportation CIP 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$307,500 | \$0 | \$0 | \$0 | \$0 | N/A |
| Charges for Services | 730,906 | 96,818 | 96,818 | 0 | (96,818) | -100.0% |
| Interest | 216,576 | 75,364 | 75,364 | 0 | (75,364) | -100.0% |
| Non-Revenue | 9,291,741 | 463,996 | 463,996 | 0 | (463,996) | -100.0% |
| TOTAL REVENUE | \$10,546,722 | \$636,178 | \$636,178 | \$0 | (\$636,178) | -100.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$191,563 | \$0 | \$217,499 | \$0 | (\$217,499) | -100.0% |
| Overtime | 7,205 | 0 | 18,324 | 0 | (18,324) | -100.0% |
| Supplemental Help | 2,273 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 223 | 0 | 290 | 0 | (290) | -100.0% |
| Personnel Benefits | 68,972 | 0 | 88,844 | 0 | (88,844) | -100.0% |
| Supplies | 32,888 | 0 | 234,373 | 0 | (234,373) | -100.0% |
| Professional Services | 983,065 | 0 | 790,248 | 0 | (790,248) | -100.0% |
| Communication | 467 | 0 | 2,043 | 0 | (2,043) | -100.0% |
| Training | 31 | 0 | 0 | 0 | 0 | N/A |
| Advertising | 0 | 0 | 996 | 0 | (996) | -100.0% |
| Utilities | 394 | 0 | 32,364 | 0 | (32,364) | -100.0% |
| Repairs & Maintenance | 448,283 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 5,751 | 0 | 96,473 | 0 | (96,473) | -100.0% |
| Intergovernmental | 185,443 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 7,344,437 | 567,564 | 0 | (567,564) | -100.0% |
| Debt Service | 1,261,419 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 910,034 | 905,249 | 905,249 | 2,300,000 | 1,394,751 | 154.1% |
| TOTAL EXPENDITURES | \$4,098,011 | \$8,249,686 | \$2,954,267 | \$2,300,000 | (\$654,267) | -22.1% |
| NET CHANGES | 6,448,712 | (7,613,508) | (2,318,089) | (2,300,000) | 18,089 | -0.8% |
| FUND BALANCE JANUARY 1 | 3,315,433 | 7,613,508 | 9,722,089 | 2,300,000 | (7,422,089) | -76.3% |
| FUND BALANCE DECEMBER 31 | \$9,764,145 | \$0 | \$7,404,000 | \$0 | (\$7,404,000) | -100.0% |

Fund Notes

The Fire CIP Fund accounts for capital projects related to fire facilities and equipment including. The source of funds varies, but includes grants, general funds, and others. In 2013-2014, the Fund will be closed and combined with the General Government CIP Fund (319).

POLICE CIP FUND (318)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | 9 | | 8 | 8 | 8 |
| Intergovernmental | \$94,879 | \$0 | \$0 | \$0 | \$0 | N/A |
| Interest | 59,854 | 37,693 | 37,693 | 0 | (37,693) | -100.0% |
| Non-Revenue | 476,477 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$631,210 | \$37,693 | \$37,693 | \$0 | (\$37,693) | -100.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$47,202 | \$0 | \$0 | \$0 | \$0 | N/A |
| Personnel Benefits | 13,668 | 0 | 0 | 0 | 0 | N/A |
| Supplies | 388 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 17,952 | 0 | 0 | 0 | 0 | N/A |
| Rentals | 63,708 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 224,710 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 1,000 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 106,794 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 1,550,000 | 873,355 | 873,355 | 150,958 | (722,397) | -82.7% |
| TOTAL EXPENDITURES | \$2,025,427 | \$873,355 | \$873,355 | \$150,958 | (\$722,397) | -82.7% |
| NET CHANGES | (1,394,217) | (835,662) | (835,662) | (150,958) | 684,704 | -81.9% |
| FUND BALANCE JANUARY 1 | 2,380,836 | 835,662 | 986,620 | 150,958 | (835,662) | -84.7% |
| FUND BALANCE DECEMBER 31 | \$986,619 | \$0 | \$150,958 | \$0 | (\$150,958) | -100.0% |

Fund Notes:

The Police CIP Fund accounts for capital projects related to police facilities and equipment. The source of funds varies, but includes grants, general funds, and others. In 2013-2014, the Fund will be closed and combined with the General Government CIP Fund (319).

GENERAL GOVERNMENT CIP FUND (319)

| | 2009-2010 | 2011-2012 | 2011-2012 | 2013-2014 | Change | Percent |
|--------------------------|-------------|---------------------|-------------------|-------------|----------------|---------|
| REVENUE | Actual | Budget | Estimated | Budget | Change | Change |
| | #2 100 222 | Φ2 266 4 7 5 | #2.266.475 | 40 | Φ0 | 0.00/ |
| Sales Tax | \$2,108,332 | \$2,266,475 | \$2,266,475 | \$0 | \$0 | 0.0% |
| Total Taxes | 2,108,332 | 2,266,475 | 2,266,475 | 0 | 0 | 0.0% |
| Intergovernmental | 135,075 | 0 | 81,344 | 0 | (81,344) | -100.0% |
| Charges for Services | 1,157,234 | 1,316,740 | 107,500 | 0 | (107,500) | -100.0% |
| Interest | 206,111 | 127,727 | 127,727 | 0 | (127,727) | -100.0% |
| Other Revenue | 45,406 | 107,500 | 1,335,831 | 102,734 | (1,233,097) | -92.3% |
| Non-Revenue | 2,826,978 | 4,113,085 | 4,113,085 | 555,000 | (3,558,085) | -86.5% |
| TOTAL REVENUE | \$6,479,137 | \$7,931,527 | \$8,031,962 | \$657,734 | (\$5,107,753) | -63.6% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$32,070 | \$26,354 | \$0 | \$0 | \$0 | N/A |
| Overtime | 788 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 23 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 10,276 | 0 | 0 | 0 | 0 | N/A |
| Supplies | 39,717 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 518,175 | (515,160) | 0 | 0 | 0 | N/A |
| Utilities | 60,544 | 81,600 | 22,308 | 0 | (22,308) | -100.0% |
| Repairs & Maintenance | 2,203,128 | 2,289,322 | 1,634,542 | 850,197 | (784,345) | -48.0% |
| Other Services & Charges | 15,282 | 560,160 | 0 | 0 | 0 | N/A |
| Capital | 0 | 150,000 | 9,228 | 733,000 | 723,772 | 7843.2% |
| Debt Service | 5,658,933 | 5,658,112 | 5,658,112 | 0 | (5,658,112) | -100.0% |
| Transfers Out | 186,295 | 831,180 | 831,180 | 368,630 | (462,550) | -55.6% |
| TOTAL EXPENDITURES | \$8,725,231 | \$9,081,568 | \$8,155,370 | \$1,951,827 | (\$6,203,543) | -76.1% |
| NET CHANGES | (2,246,095) | (1,150,041) | (123,408) | (1,294,093) | 1,095,790 | -887.9% |
| FUND BALANCE JANUARY 1 | 7,761,086 | 5,566,284 | 17,885,039 | 5,435,168 | (12,449,871) | -69.6% |
| FUND BALANCE DECEMBER 31 | \$5,514,991 | \$4,416,243 | \$17,761,631 | \$4,141,075 | (\$11,354,081) | -63.9% |

Fund Notes:

The General Government CIP Fund accounts for capital projects related to general government facilities and equipment. The source of funds varies, but includes grants, general funds, and others. In 2013-2014, this Fund will include Council, Police and Fire CIP.

TOTAL ENTERPRISE FUNDS

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|----------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$1,725,229 | \$9,272,970 | \$1,229,572 | \$12,252,254 | \$11,022,682 | 896.5% |
| Charges for Services | 83,649,021 | 96,212,037 | 97,363,040 | 100,028,745 | 2,665,705 | 2.7% |
| Interest | 1,360,206 | 1,649,181 | 1,381,577 | 1,593,561 | 211,984 | 15.3% |
| Other Revenue | 359,998 | 631,215 | 399,564 | 8,366,434 | 7,966,870 | 1993.9% |
| Non-Revenue | 39,819,613 | 22,179,293 | 21,499,620 | 25,329,022 | 3,829,402 | 17.8% |
| TOTAL REVENUE | \$126,914,067 | \$129,944,696 | \$121,873,373 | \$147,570,016 | \$25,696,643 | 21.1% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$11,065,265 | \$10,244,802 | \$10,395,455 | \$11,079,425 | \$683,970 | 6.6% |
| Overtime | 128,973 | 121,000 | 122,550 | 139,000 | 16,450 | 13.4% |
| Supplemental Help | 151,330 | 175,500 | 146,664 | 136,800 | (9,864) | -6.7% |
| Other Compensation | 13,284 | 5,064 | 18,817 | 18,823 | 6 | 0.0% |
| Personnel Benefits | 3,454,047 | 3,659,955 | 3,575,755 | 4,357,144 | 781,389 | 21.9% |
| Supplies | 13,535,806 | 16,588,309 | 14,434,286 | 15,654,334 | 1,220,048 | 8.5% |
| Professional Services | 7,520,419 | 2,153,297 | 1,549,813 | 1,911,108 | 361,295 | 23.3% |
| Communication | 176,311 | 206,946 | 168,046 | 193,933 | 25,887 | 15.4% |
| Training | 37,116 | 46,500 | 47,048 | 56,200 | 9,152 | 19.5% |
| Advertising | 0 | 6,700 | 6,932 | 20,200 | 13,268 | 191.4% |
| Rentals | 52,424 | 70,000 | 36,516 | 70,200 | 33,684 | 92.2% |
| Utilities | 699,775 | 863,640 | 713,157 | 746,645 | 33,488 | 4.7% |
| Repairs & Maintenance | 655,654 | 1,267,500 | 920,738 | 1,013,200 | 92,462 | 10.0% |
| Other Services & Charges | 814,777 | 1,178,337 | 989,088 | 1,865,756 | 876,668 | 88.6% |
| Intergovernmental | 22,255,087 | 26,948,689 | 25,516,969 | 29,273,824 | 3,756,855 | 14.7% |
| Capital | 0 | 51,253,393 | 38,199,100 | 52,822,681 | 14,623,581 | 38.3% |
| Interfund Payments | 9,243,179 | 10,016,454 | 8,825,889 | 8,437,296 | (388,593) | -4.4% |
| Debt Service | 16,366,934 | 2,208,976 | 2,220,859 | 2,488,989 | 268,130 | 12.1% |
| Transfers Out | 37,323,153 | 20,933,632 | 21,561,329 | 25,232,245 | 3,670,916 | 17.0% |
| TOTAL EXPENDITURES | \$123,493,537 | \$147,948,694 | \$129,449,011 | \$155,517,803 | \$26,068,792 | 20.1% |
| NET CHANGES | 3,420,530 | (18,003,998) | (7,575,638) | (7,947,787) | (372,149) | 4.9% |
| FUND BALANCE JANUARY 1 | 49,479,577 | 49,196,299 | 53,511,589 | 40,757,821 | (12,753,768) | -23.8% |
| FUND BALANCE DECEMBER 31 | \$52,900,107 | \$31,192,301 | \$45,935,951 | \$32,810,034 | (\$13,125,917) | -28.6% |
| FULL TIME EQUIVALENTS | 75.31 | 70.92 | 64.01 | 65.01 | 1.00 | 1.6% |

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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$0 | \$0 | \$106,394 | \$47,377 | (\$59,017) | -55.5% |
| Charges for Services | 51,903,468 | 62,121,541 | 60,631,356 | 66,134,706 | 5,503,350 | 9.1% |
| Interest | 158,417 | 130,000 | 115,180 | 251,800 | 136,620 | 118.6% |
| Other Revenue | 245,638 | 512,981 | 212,165 | 377,091 | 164,926 | 77.7% |
| Non-Revenue | 578,176 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$52,885,699 | \$62,764,522 | \$61,065,095 | \$66,810,974 | \$5,745,879 | 9.4% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$5,270,914 | \$5,521,520 | \$5,495,252 | \$6,042,499 | \$547,247 | 10.0% |
| Overtime | 73,017 | 86,000 | 88,144 | 99,000 | 10,856 | 12.3% |
| Supplemental Help | 81,442 | 111,000 | 113,816 | 81,800 | (32,016) | -28.1% |
| Other Compensation | 7,396 | 0 | 12,946 | 12,288 | (658) | -5.1% |
| Personnel Benefits | 1,565,944 | 1,935,509 | 1,907,650 | 2,400,538 | 492,888 | 25.8% |
| Supplies | 9,684,936 | 12,764,329 | 10,582,705 | 13,310,715 | 2,728,010 | 25.8% |
| Professional Services | 748,986 | 583,897 | 366,414 | 714,906 | 348,492 | 95.1% |
| Communication | 101,479 | 132,546 | 92,326 | 108,866 | 16,540 | 17.9% |
| Training | 33,701 | 37,300 | 38,836 | 44,500 | 5,664 | 14.6% |
| Advertising | 0 | 0 | 3,532 | 8,000 | 4,468 | 126.5% |
| Rentals | 14,793 | 17,000 | 10,265 | 17,000 | 6,735 | 65.6% |
| Utilities | 402,151 | 462,800 | 387,979 | 407,330 | 19,351 | 5.0% |
| Repairs & Maintenance | 375,596 | 453,600 | 549,999 | 493,200 | (56,799) | -10.3% |
| Other Services & Charges | 609,642 | 724,134 | 848,915 | 1,268,565 | 419,650 | 49.4% |
| Intergovernmental | 19,877,314 | 23,926,838 | 22,451,876 | 25,647,886 | 3,196,010 | 14.2% |
| Capital | 0 | 320,000 | 300,399 | 490,000 | 189,601 | 63.1% |
| Interfund Payments | 4,487,676 | 4,671,219 | 3,499,689 | 2,997,137 | (502,552) | -14.4% |
| Debt Service | 2,335,989 | 2,208,976 | 2,220,859 | 2,354,619 | 133,760 | 6.0% |
| Transfers Out | 13,613,684 | 9,272,834 | 9,717,306 | 10,675,173 | 957,867 | 9.9% |
| TOTAL EXPENDITURES | \$59,284,660 | \$63,229,502 | \$58,688,908 | \$67,174,022 | \$8,485,114 | 14.5% |
| NET CHANGES | (6,398,960) | (464,980) | 2,376,187 | (363,048) | (2,739,235) | -115.3% |
| FUND BALANCE JANUARY 1 | 13,320,441 | 6,091,459 | 6,091,459 | 6,882,301 | 790,842 | 13.0% |
| FUND BALANCE DECEMBER 31 | \$6,921,480 | \$5,626,479 | \$8,467,646 | \$6,519,253 | (\$1,948,393) | -23.0% |
| FULL TIME EQUIVALENTS | 40.60 | 39.25 | 36.53 | 34.16 | -2.37 | -6.5% |

Fund Notes

The Water/Wastewater Utility 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 Alliance and Metro (Metropolitan Municipal Corporation) Transit, growth in development review fees and transfers related to the General Fund Fire Protection obligation.

NOVELTY HILL (UPD) FUND (402)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Charges for Services | \$10,141,953 | \$11,907,124 | \$13,432,515 | \$10,989,841 | (\$2,442,674) | -18.2% |
| Interest | 28,802 | 53,100 | 24,771 | 87,550 | 62,779 | 253.4% |
| Other Revenue | 114,011 | 118,234 | 187,399 | 133,738 | (53,661) | -28.6% |
| Non-Revenue | 132,138 | 170,700 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$10,416,904 | \$12,249,158 | \$13,644,685 | \$11,211,129 | (\$2,433,556) | -17.8% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$618,248 | \$0 | \$0 | \$0 | \$0 | N/A |
| Overtime | 7,447 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 404 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 205,527 | 0 | 0 | 0 | 0 | N/A |
| Supplies | 3,472,649 | 3,509,080 | 3,572,784 | 1,979,759 | (1,593,025) | -44.6% |
| Professional Services | 97,861 | 113,500 | 126,345 | 176,250 | 49,905 | 39.5% |
| Communication | 53,956 | 61,000 | 59,358 | 67,000 | 7,642 | 12.9% |
| Rentals | 0 | 3,000 | 1,500 | 3,000 | 1,500 | 100.0% |
| Utilities | 106,502 | 145,000 | 119,792 | 129,815 | 10,023 | 8.4% |
| Repairs & Maintenance | 60,634 | 95,000 | 37,145 | 95,000 | 57,855 | 155.8% |
| Other Services & Charges | 53,889 | 62,303 | 0 | 134,191 | 134,191 | N/A |
| Intergovernmental | 2,339,079 | 2,958,851 | 3,019,526 | 3,513,138 | 493,612 | 16.3% |
| Capital | 0 | 105,000 | 102,756 | 135,000 | 32,244 | 31.4% |
| Interfund Payments | 1,048,088 | 1,929,481 | 1,932,305 | 2,117,655 | 185,350 | 9.6% |
| Debt Service | 50,921 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 2,021,302 | 2,625,187 | 2,640,912 | 2,726,021 | 85,109 | 3.2% |
| TOTAL EXPENDITURES | \$10,136,507 | \$11,607,402 | \$11,612,423 | \$11,076,829 | (\$535,594) | -4.6% |
| NET CHANGES | 280,396 | 641,756 | 2,032,262 | 134,300 | (1,897,962) | -93.4% |
| FUND BALANCE JANUARY 1 | 1,172,474 | 1,462,508 | 1,462,508 | 2,151,221 | 688,713 | 47.1% |
| FUND BALANCE DECEMBER 31 | \$1,452,870 | \$2,104,264 | \$3,494,770 | \$2,285,521 | (\$1,209,249) | -34.6% |
| FULL TIME EQUIVALENTS | 5.94 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

Fund Notes: The Novelty Hill (UPD) Fund accounts for the water and wastewater utility outside of the City. Revenues are primarily utility rates.

WATER CONSTRUCTION FUND (403)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$114,049 | \$99,728 | \$140,856 | \$170,986 | \$30,130 | 21.4% |
| Other Revenue | 0 | 0 | 0 | 975,077 | 975,077 | N/A |
| Non-Revenue | 11,940,132 | 6,769,138 | 6,142,770 | 4,319,940 | (1,822,830) | -29.7% |
| TOTAL REVENUE | \$12,054,181 | \$6,868,866 | \$6,283,626 | \$5,466,003 | (\$817,623) | -13.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$252,251 | \$0 | \$0 | \$0 | \$0 | N/A |
| Overtime | 462 | 0 | 0 | 0 | 0 | N/A |
| Supplemental Help | 475 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 235 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 112,943 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 1,270,189 | 0 | 0 | 0 | 0 | N/A |
| Communication | 1,572 | 0 | 0 | 0 | 0 | N/A |
| Training | 164 | 0 | 0 | 0 | 0 | N/A |
| Utilities | 31,244 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 2,425 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 6,507,619 | 6,891,024 | 6,675,000 | (216,024) | -3.1% |
| Debt Service | 7,383,504 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 1,795,659 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$10,851,124 | \$6,507,619 | \$6,891,024 | \$6,675,000 | (\$216,024) | -3.1% |
| NET CHANGES | 1,203,057 | 361,247 | (607,398) | (1,208,997) | (601,599) | 99.0% |
| FUND BALANCE JANUARY 1 | 1,628,968 | 3,605,948 | 4,737,287 | 4,129,889 | (607,398) | -12.8% |
| FUND BALANCE DECEMBER 31 | \$2,832,025 | \$3,967,195 | \$4,129,889 | \$2,920,892 | (\$1,208,997) | -29.3% |

Fund Notes:

The Water Construction 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | 8 | | 8 | | 8 |
| Interest | \$94,552 | \$50,945 | \$79,017 | \$36,625 | (\$42,392) | -53.6% |
| Other Revenue | 0 | 0 | 0 | 368,528 | 368,528 | N/A |
| Non-Revenue | 4,588,017 | 2,413,984 | 2,036,843 | 7,114,900 | 5,078,057 | 249.3% |
| TOTAL REVENUE | \$4,682,569 | \$2,464,929 | \$2,115,860 | \$7,520,053 | \$5,404,193 | 255.4% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$195,589 | \$0 | \$0 | \$0 | \$0 | N/A |
| Overtime | 4,752 | 0 | 0 | 0 | 0 | N/A |
| Supplemental Help | 313 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 351 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 79,461 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 601,773 | 0 | 0 | 0 | 0 | N/A |
| Communication | 584 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 7,722 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 3,967,500 | 2,707,239 | 9,006,231 | 6,298,992 | 232.7% |
| Debt Service | 1,584,669 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$2,475,216 | \$3,967,500 | \$2,707,239 | \$9,006,231 | \$6,298,992 | 232.7% |
| NET CHANGES | 2,207,353 | (1,502,571) | (591,379) | (1,486,178) | (894,799) | 151.3% |
| FUND BALANCE JANUARY 1 | 1,795,659 | 1,983,748 | 2,207,394 | 1,616,015 | (591,379) | -26.8% |
| FUND BALANCE DECEMBER 31 | \$4,003,012 | \$481,177 | \$1,616,015 | \$129,837 | (\$1,486,178) | -92.0% |

Fund Notes:

The Wastewater Construction Fund accounts for construction projects related to the City's wastewater system within the Water/Wastewater Utility.

STORMWATER MANAGEMENT FUND (405)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$77,671 | \$0 | \$214,684 | \$0 | (\$214,684) | -100.0% |
| Charges for Services | 21,603,599 | 22,183,372 | 23,299,169 | 22,904,198 | (394,971) | -1.7% |
| Interest | 328,834 | 300,000 | 92,654 | 202,611 | 109,957 | 118.7% |
| Other Revenue | 350 | 0 | 0 | 0 | 0 | N/A |
| Non-Revenue | 222,041 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$22,232,495 | \$22,483,372 | \$23,606,507 | \$23,106,809 | (\$499,698) | -2.1% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$4,199,058 | \$4,723,282 | \$4,900,203 | \$5,036,926 | \$136,723 | 2.8% |
| Overtime | 36,211 | 35,000 | 34,406 | 40,000 | 5,594 | 16.3% |
| Supplemental Help | 67,134 | 64,500 | 32,848 | 55,000 | 22,152 | 67.4% |
| Other Compensation | 3,866 | 5,064 | 5,871 | 6,535 | 664 | 11.3% |
| Personnel Benefits | 1,264,852 | 1,724,446 | 1,668,105 | 1,956,606 | 288,501 | 17.3% |
| Supplies | 321,525 | 314,900 | 278,797 | 363,860 | 85,063 | 30.5% |
| Professional Services | 693,746 | 1,455,900 | 1,057,054 | 1,019,952 | (37,102) | -3.5% |
| Communication | 17,898 | 13,400 | 16,362 | 18,067 | 1,705 | 10.4% |
| Training | 3,016 | 9,200 | 8,212 | 11,700 | 3,488 | 42.5% |
| Advertising | 0 | 6,700 | 3,400 | 12,200 | 8,800 | 258.8% |
| Rentals | 30,343 | 50,000 | 24,751 | 50,200 | 25,449 | 102.8% |
| Utilities | 158,039 | 255,840 | 205,386 | 209,500 | 4,114 | 2.0% |
| Repairs & Maintenance | 211,216 | 718,900 | 333,594 | 425,000 | 91,406 | 27.4% |
| Other Services & Charges | 122,673 | 391,900 | 140,173 | 463,000 | 322,827 | 230.3% |
| Intergovernmental | 38,694 | 63,000 | 45,567 | 112,800 | 67,233 | 147.5% |
| Capital | 0 | 100,000 | 100,000 | 200,000 | 100,000 | 100.0% |
| Interfund Payments | 3,707,415 | 3,415,754 | 3,393,895 | 3,322,504 | (71,391) | -2.1% |
| Debt Service | 2,992 | 0 | 0 | 134,370 | 134,370 | N/A |
| Transfers Out | 17,012,813 | 9,035,611 | 9,203,111 | 11,831,051 | 2,627,940 | 28.6% |
| TOTAL EXPENDITURES | \$27,891,492 | \$22,383,397 | \$21,451,735 | \$25,269,271 | \$3,817,536 | 17.8% |
| NET CHANGES | (5,658,997) | 99,975 | 2,154,772 | (2,162,462) | (4,317,234) | -200.4% |
| FUND BALANCE JANUARY 1 | 9,869,877 | 5,533,101 | 5,533,101 | 5,438,638 | (94,463) | -1.7% |
| FUND BALANCE DECEMBER 31 | \$4,210,880 | \$5,633,076 | \$7,687,873 | \$3,276,176 | (\$4,411,697) | -57.4% |
| FULL TIME EQUIVALENTS | 28.77 | 31.67 | 27.48 | 30.85 | 3.37 | 12.3% |

Fund Notes:
The Stormwater Management Fund accounts for the surface stormwater utility within the City. Revenues are primarily utility rates.

STORMWATER CONSTRUCTION FUND (406)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$1,647,557 | \$9,272,970 | \$908,494 | \$12,204,877 | \$11,296,383 | 1243.4% |
| Interest | 466,955 | 698,410 | 689,240 | 361,463 | (327,777) | -47.6% |
| Other Revenue | 0 | 0 | 0 | 6,512,000 | 6,512,000 | N/A |
| Non-Revenue | 17,656,051 | 10,399,319 | 10,954,083 | 11,412,338 | 458,255 | 4.2% |
| TOTAL REVENUE | \$19,770,563 | \$20,370,699 | \$12,551,817 | \$30,490,678 | \$17,938,861 | 142.9% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$523,498 | \$0 | \$0 | \$0 | \$0 | N/A |
| Overtime | 7,084 | 0 | 0 | 0 | 0 | N/A |
| Supplemental Help | 1,965 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 1,032 | 0 | 0 | 0 | 0 | N/A |
| Personnel Benefits | 222,803 | 0 | 0 | 0 | 0 | N/A |
| Supplies | 56,696 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 4,039,314 | 0 | 0 | 0 | 0 | N/A |
| Communication | 822 | 0 | 0 | 0 | 0 | N/A |
| Training | 236 | 0 | 0 | 0 | 0 | N/A |
| Rentals | 7,288 | 0 | 0 | 0 | 0 | N/A |
| Utilities | 1,839 | 0 | 0 | 0 | 0 | N/A |
| Repairs & Maintenance | 8,208 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 10,417 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 40,253,274 | 27,748,347 | 36,316,450 | 8,568,103 | 30.9% |
| Debt Service | 4,829,900 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$9,711,103 | \$40,253,274 | \$27,748,347 | \$36,316,450 | \$8,568,103 | 30.9% |
| NET CHANGES | 10,059,461 | (19,882,575) | (15,196,530) | (5,825,772) | 9,370,758 | -61.7% |
| FUND BALANCE JANUARY 1 | 15,838,155 | 23,257,153 | 25,897,616 | 10,701,085 | (15,196,531) | -58.7% |
| FUND BALANCE DECEMBER 31 | \$25,897,615 | \$3,374,578 | \$10,701,086 | \$4,875,313 | (\$5,825,773) | -54.4% |

Fund Notes:

The Stormwater Construction Fund accounts for the construction projects related to the City's stormwater enterprise fund within the City.

NOVELTY HILL (UPD) WATER CONSTRUCTION FUND (407)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$43,749 | \$160,874 | \$120,786 | \$241,801 | \$121,015 | 100.2% |
| Non-Revenue | 841,646 | 1,139,173 | 1,095,320 | 1,147,948 | 52,628 | 4.8% |
| TOTAL REVENUE | \$885,395 | \$1,300,047 | \$1,216,106 | \$1,389,749 | \$173,643 | 14.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$28 | \$0 | \$0 | \$0 | \$0 | N/A |
| Personnel Benefits | 19 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 17,958 | 0 | 0 | 0 | 0 | N/A |
| Debt Service | 102,474 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 2,879,695 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$3,000,175 | \$0 | \$0 | \$0 | \$0 | N/A |
| NET CHANGES | (2,114,779) | 1,300,047 | 1,216,106 | 1,389,749 | 173,643 | 14.3% |
| FUND BALANCE JANUARY 1 | 2,974,309 | 3,707,998 | 3,739,224 | 4,955,330 | 1,216,106 | 32.5% |
| FUND BALANCE DECEMBER 31 | \$859,529 | \$5,008,045 | \$4,955,330 | \$6,345,079 | \$1,389,749 | 28.0% |

Fund Notes:

The Novelty Hill (UPD) Water Construction 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$124,848 | \$156,124 | \$119,073 | \$240,725 | \$121,652 | 102.2% |
| Non-Revenue | 3,861,413 | 1,286,979 | 1,270,604 | 1,333,896 | 63,292 | 5.0% |
| TOTAL REVENUE | \$3,986,261 | \$1,443,103 | \$1,389,677 | \$1,574,621 | \$184,944 | 13.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$5,679 | \$0 | \$0 | \$0 | \$0 | N/A |
| Personnel Benefits | 2,498 | 0 | 0 | 0 | 0 | N/A |
| Professional Services | 50,590 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 8,008 | 0 | 0 | 0 | 0 | N/A |
| Capital | 0 | 0 | 349,335 | 0 | (349,335) | -100.0% |
| Debt Service | 76,485 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$143,260 | \$0 | \$349,335 | \$0 | (\$349,335) | -100.0% |
| NET CHANGES | 3,843,000 | 1,443,103 | 1,040,342 | 1,574,621 | 534,279 | 51.4% |
| FUND BALANCE JANUARY 1 | 2,879,695 | 3,554,384 | 3,843,000 | 4,883,342 | 1,040,342 | 27.1% |
| FUND BALANCE DECEMBER 31 | \$6,722,695 | \$4,997,487 | \$4,883,342 | \$6,457,963 | \$1,574,621 | 32.2% |

Fund Notes:

The Novelty Hill (UPD) Wastewater Construction Fund accounts for the construction projects related to the City's wastewater enterprise fund outside of the City.

TOTAL INTERNAL SERVICE FUNDS

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$142,291 | \$0 | \$0 | \$0 | \$0 | N/A |
| Charges for Services | 153,732 | 0 | 189,397 | 190,000 | 603 | 0.3% |
| Interest | 323,597 | 304,100 | 273,785 | 220,700 | (53,085) | -19.4% |
| Other Revenue | 34,451,613 | 33,594,466 | 36,136,604 | 39,054,486 | 2,917,882 | 8.1% |
| Non-Revenue | 758,356 | 0 | 238,247 | 53,000 | (185,247) | -77.8% |
| TOTAL REVENUE | \$35,829,588 | \$33,898,566 | \$36,838,033 | \$39,518,186 | \$2,680,153 | 7.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$5,089,430 | \$5,195,682 | \$5,358,339 | \$5,538,290 | \$179,951 | 3.4% |
| Overtime | 22,785 | 15,000 | 13,281 | 15,000 | 1,719 | 12.9% |
| Supplemental Help | 9,717 | 25,000 | 17,630 | 28,417 | 10,787 | 61.2% |
| Other Compensation | 17,554 | 20,964 | 17,048 | 18,672 | 1,624 | 9.5% |
| Personnel Benefits | 18,525,839 | 21,022,399 | 21,123,070 | 26,658,502 | 5,535,432 | 26.2% |
| Supplies | 1,242,306 | 1,438,507 | 1,707,110 | 1,647,576 | (59,534) | -3.5% |
| Professional Services | 1,331,478 | 1,315,672 | 2,639,656 | 1,879,584 | (760,072) | -28.8% |
| Communication | 65,316 | 77,752 | 92,249 | 85,684 | (6,565) | -7.1% |
| Training | 20,197 | 45,600 | 41,725 | 36,000 | (5,725) | -13.7% |
| Advertising | 0 | 5,200 | 3,050 | 6,600 | 3,550 | 116.4% |
| Rentals | 2,306 | 3,000 | 12,087 | 20,000 | 7,913 | 65.5% |
| Insurance | 0 | 1,710,000 | 2,152,200 | 1,600,000 | (552,200) | -25.7% |
| Utilities | 2,098 | 5,000 | 792 | 2,000 | 1,208 | 152.5% |
| Repairs & Maintenance | 1,341,385 | 1,814,150 | 1,853,418 | 2,267,125 | 413,707 | 22.3% |
| Other Services & Charges | 1,524,288 | 233,756 | 389,493 | 199,607 | (189,886) | -48.8% |
| Intergovernmental | 326,860 | 392,353 | 298,107 | 392,578 | 94,471 | 31.7% |
| Capital | 0 | 3,500,787 | 3,583,334 | 1,840,358 | (1,742,976) | -48.6% |
| Interfund Payments | 337,148 | 223,291 | 219,403 | 209,002 | (10,401) | -4.7% |
| Debt Service | 2,980,881 | 0 | 0 | 0 | 0 | N/A |
| Transfers Out | 34,926 | 80,000 | 40,000 | 80,000 | 40,000 | 100.0% |
| TOTAL EXPENDITURES | \$32,874,514 | \$37,124,113 | \$39,561,992 | \$42,524,995 | \$2,963,003 | 7.5% |
| NET CHANGES | 2,955,074 | (3,225,547) | (2,723,959) | (3,006,809) | (282,850) | 10.4% |
| FUND BALANCE JANUARY 1 | 10,959,150 | 13,443,544 | 12,997,354 | 11,510,096 | (1,487,258) | -11.4% |
| FUND BALANCE DECEMBER 31 | \$13,914,224 | \$10,217,997 | \$10,273,395 | \$8,503,287 | (\$1,770,108) | -17.2% |
| FULL TIME EQUIVALENTS | 33.06 | 31.50 | 31.58 | 31.58 | 0.00 | 0.0% |

Fund Notes:

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

FLEET MAINTENANCE FUND (501)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | | | | | | |
| Intergovernmental | \$76,906 | \$0 | \$0 | \$0 | \$0 | N/A |
| Charges for Services | 153,732 | 0 | 189,397 | 190,000 | 603 | 0.3% |
| Interest | 118,627 | 204,360 | 180,425 | 160,000 | (20,425) | -11.3% |
| Other Revenue | 4,378,551 | 4,618,884 | 4,293,345 | 4,800,000 | 506,655 | 11.8% |
| Non-Revenue | 598,395 | 0 | 189,175 | 0 | (189,175) | -100.0% |
| TOTAL REVENUE | \$5,326,211 | \$4,823,244 | \$4,852,342 | \$5,150,000 | \$297,658 | 6.1% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$917,677 | \$926,643 | \$873,022 | \$951,471 | \$78,449 | 9.0% |
| Overtime | 2,612 | 3,000 | 1,007 | 3,000 | 1,993 | 197.9% |
| Supplemental Help | 95 | 25,000 | 17,630 | 28,417 | 10,787 | 61.2% |
| Other Compensation | 10,068 | 10,644 | 7,465 | 7,008 | (457) | -6.1% |
| Personnel Benefits | 285,558 | 329,986 | 289,626 | 394,930 | 105,304 | 36.4% |
| Supplies | 1,007,938 | 1,204,633 | 1,517,766 | 1,479,496 | (38,270) | -2.5% |
| Professional Services | 27,774 | 25,000 | 9,589 | 14,000 | 4,411 | 46.0% |
| Communication | 2,173 | 2,352 | 1,940 | 2,084 | 144 | 7.4% |
| Training | 3,351 | 11,000 | 9,849 | 11,000 | 1,151 | 11.7% |
| Advertising | 0 | 0 | 1,050 | 2,000 | 950 | 90.5% |
| Rentals | 2,306 | 3,000 | 12,087 | 20,000 | 7,913 | 65.5% |
| Insurance | 0 | 0 | 100 | 0 | (100) | -100.0% |
| Utilities | 2,098 | 5,000 | 792 | 2,000 | 1,208 | 152.5% |
| Repairs & Maintenance | 302,568 | 200,000 | 308,769 | 300,000 | (8,769) | -2.8% |
| Other Services & Charges | 20,440 | 34,000 | 27,555 | 32,000 | 4,445 | 16.1% |
| Capital | 0 | 2,878,010 | 3,220,847 | 1,746,358 | (1,474,489) | -45.8% |
| Interfund Payments | 295,903 | 168,993 | 167,722 | 152,995 | (14,727) | -8.8% |
| Debt Service | 2,704,306 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$5,584,865 | \$5,827,261 | \$6,466,816 | \$5,146,759 | (\$1,320,057) | -20.4% |
| NET CHANGES | (258,655) | (1,004,017) | (1,614,474) | 3,241 | 1,617,715 | -100.2% |
| FUND BALANCE JANUARY 1 | 4,774,266 | 4,036,731 | 4,036,731 | 2,524,821 | (1,511,910) | -37.5% |
| FUND BALANCE DECEMBER 31 | \$4,515,612 | \$3,032,714 | \$2,422,257 | \$2,528,062 | \$105,805 | 4.4% |
| FULL TIME EQUIVALENTS | 6.16 | 6.50 | 6.58 | 6.58 | 0.00 | 0.0% |

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

INSURANCE CLAIMS & RESERVES FUND (510)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$28,414 | \$60,940 | \$23,012 | \$27,500 | \$4,488 | 19.5% |
| Other Revenue | 2,288,206 | 1,220,317 | 1,458,778 | 1,833,469 | 374,691 | 25.7% |
| Non-Revenue | 102,238 | 0 | 49,072 | 53,000 | 3,928 | 8.0% |
| TOTAL REVENUE | \$2,418,858 | \$1,281,257 | \$1,530,862 | \$1,913,969 | \$383,107 | 25.0% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$309,019 | \$84,904 | \$85,642 | \$89,537 | \$3,895 | 4.5% |
| Overtime | 11,931 | 0 | 2,376 | 0 | (2,376) | -100.0% |
| Supplemental Help | 9,622 | 0 | 0 | 0 | 0 | N/A |
| Other Compensation | 51 | 120 | 120 | 120 | 0 | 0.0% |
| Personnel Benefits | 82,843 | 21,557 | 23,448 | 24,487 | 1,039 | 4.4% |
| Supplies | 272 | 0 | 2 | 200 | 198 | 9900.0% |
| Professional Services | 64,230 | 40,000 | 39,374 | 25,000 | (14,374) | -36.5% |
| Communication | 159 | 0 | 7 | 200 | 193 | 2757.1% |
| Insurance | 0 | 1,710,000 | 2,152,100 | 1,600,000 | (552,100) | -25.7% |
| Repairs & Maintenance | 654 | 0 | 345 | 500 | 155 | 44.9% |
| Other Services & Charges | 1,400,394 | 0 | 0 | 0 | 0 | N/A |
| Interfund Payments | 31,520 | 24,676 | 23,659 | 25,000 | 1,341 | 5.7% |
| TOTAL EXPENDITURES | \$1,910,695 | \$1,881,257 | \$2,327,073 | \$1,765,044 | (\$562,029) | -24.2% |
| NET CHANGES | 508,163 | (600,000) | (796,211) | 148,925 | 945,136 | -118.7% |
| FUND BALANCE JANUARY 1 | 985,114 | 1,426,435 | 1,493,277 | 690,848 | (802,429) | -53.7% |
| FUND BALANCE DECEMBER 31 | \$1,493,277 | \$826,435 | \$697,066 | \$839,773 | \$142,707 | 20.5% |
| FULL TIME EQUIVALENTS | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

Fund Notes

The City Insurance Claims & Reserves 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|---------------|-------------------|
| REVENUE | Actual | Buager | Listimateu | Budget | Change | Change |
| Intergovernmental | \$65,384 | \$0 | \$0 | \$0 | \$0 | N/A |
| Interest | 157,279 | 18,800 | 56,024 | 20,000 | (36,024) | -64.3% |
| Other Revenue | 16,946,525 | 18,617,040 | 21,212,845 | 23,030,178 | 1,817,333 | 8.6% |
| Non-Revenue | 67,257 | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$17,236,446 | \$18,635,840 | \$21,268,869 | \$23,050,178 | \$1,781,309 | 8.4% |
| EXPENDITURES | | | | | | |
| Other Compensation | \$5,545 | \$7,800 | \$6,326 | \$7,800 | \$1,474 | 23.3% |
| Personnel Benefits | 16,437,428 | 18,363,274 | 18,319,830 | 23,744,224 | 5,424,394 | 29.6% |
| Supplies | 0 | 0 | 578 | 0 | (578) | -100.0% |
| Professional Services | 710,857 | 758,872 | 747,550 | 748,084 | 534 | 0.1% |
| Training | 1,228 | 0 | 0 | 0 | 0 | N/A |
| Other Services & Charges | 18,802 | 44,938 | 278,489 | 53,607 | (224,882) | -80.8% |
| Intergovernmental | 3,449 | 3,697 | 1,876 | 3,922 | 2,046 | 109.1% |
| Transfers Out | 34,926 | 80,000 | 40,000 | 80,000 | 40,000 | 100.0% |
| TOTAL EXPENDITURES | \$17,212,235 | \$19,258,581 | \$19,394,649 | \$24,637,637 | \$5,242,988 | 27.0% |
| NET CHANGES | 24,212 | (622,741) | 1,874,220 | (1,587,459) | (3,461,679) | -184.7% |
| FUND BALANCE JANUARY 1 | 4,088,600 | 3,761,945 | 3,761,945 | 5,885,103 | 2,123,158 | 56.4% |
| FUND BALANCE DECEMBER 31 | \$4,112,812 | \$3,139,204 | \$5,636,165 | \$4,297,644 | (\$1,338,521) | -23.7% |

Fund Notes:

The Medical Self-Insurance 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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Interest | \$19,277 | \$20,000 | \$14,324 | \$13,200 | (\$1,124) | -7.8% |
| Other Revenue | 1,174,206 | 1,683,420 | 1,645,558 | 1,691,286 | 45,728 | 2.8% |
| TOTAL REVENUE | \$1,193,483 | \$1,703,420 | \$1,659,882 | \$1,704,486 | \$44,604 | 2.7% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$0 | \$262,392 | \$273,315 | \$283,724 | \$10,409 | 3.8% |
| Overtime | 0 | 12,000 | 4,840 | 12,000 | 7,160 | 147.9% |
| Other Compensation | 0 | 0 | 120 | 144 | \$24 | 20.0% |
| Personnel Benefits | 766,536 | 1,146,852 | 928,341 | 1,152,217 | 223,876 | 24.1% |
| Supplies | 0 | 1,000 | 122 | 1,000 | 878 | 719.7% |
| Professional Services | 36,651 | 73,500 | 77,126 | 79,500 | 2,374 | 3.1% |
| Communication | 0 | 400 | 0 | 400 | 400 | N/A |
| Training | 0 | 1,000 | 0 | 1,000 | 1,000 | N/A |
| Advertising | 0 | 1,600 | 0 | 1,600 | 1,600 | N/A |
| Repairs & Maintenance | 0 | 250 | 0 | 250 | 250 | N/A |
| Other Services & Charges | 0 | 9,000 | 10,092 | 13,000 | 2,908 | 28.8% |
| Intergovernmental | 323,410 | 388,656 | 296,231 | 388,656 | 92,425 | 31.2% |
| Interfund Payments | 0 | 18,245 | 17,487 | 19,646 | 2,159 | 12.3% |
| TOTAL EXPENDITURES | \$1,126,598 | \$1,914,895 | \$1,607,674 | \$1,953,137 | \$345,463 | 21.5% |
| NET CHANGES | 66,885 | (211,475) | 52,208 | (248,651) | (300,859) | -576.3% |
| FUND BALANCE JANUARY 1 | 702,159 | 751,002 | 751,002 | 818,047 | 67,045 | 8.9% |
| FUND BALANCE DECEMBER 31 | \$769,044 | \$539,527 | \$803,210 | \$569,396 | (\$233,814) | -29.1% |
| FULL TIME EQUIVALENTS | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |

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)

| | 2009-2010 Actual | 2011-2012 Budget | 2011-2012 Estimated | 2013-2014 Budget | Change | Percent Change |
|--------------------------|---------------------|---------------------|------------------------|---------------------|-------------|-------------------|
| REVENUE | | | | | | |
| Other Revenue | \$9,664,125 | \$7,454,805 | \$7,526,078 | \$7,699,553 | \$173,475 | 2.3% |
| Non-Revenue | (9,534) | 0 | 0 | 0 | 0 | N/A |
| TOTAL REVENUE | \$9,654,591 | \$7,454,805 | \$7,526,078 | \$7,699,553 | \$173,475 | 2.3% |
| EXPENDITURES | | | | | | |
| Salaries & Wages | \$3,862,734 | \$3,921,743 | \$4,126,360 | \$4,213,558 | \$87,198 | 2.1% |
| Overtime | 8,242 | 0 | 5,058 | 0 | (5,058) | -100.0% |
| Other Compensation | 1,890 | 2,400 | 3,017 | 3,600 | 583 | 19.3% |
| Personnel Benefits | 953,474 | 1,160,730 | 1,561,825 | 1,342,644 | (219,181) | -14.0% |
| Supplies | 234,096 | 232,874 | 188,642 | 166,880 | (21,762) | -11.5% |
| Professional Services | 491,968 | 418,300 | 1,766,017 | 1,013,000 | (753,017) | -42.6% |
| Communication | 62,984 | 75,000 | 90,302 | 83,000 | (7,302) | -8.1% |
| Training | 15,618 | 33,600 | 31,876 | 24,000 | (7,876) | -24.7% |
| Advertising | 0 | 3,600 | 2,000 | 3,000 | 1,000 | 50.0% |
| Repairs & Maintenance | 1,038,163 | 1,613,900 | 1,544,304 | 1,966,375 | 422,071 | 27.3% |
| Other Services & Charges | 84,652 | 145,818 | 73,357 | 101,000 | 27,643 | 37.7% |
| Capital | 0 | 622,777 | 362,487 | 94,000 | (268,487) | -74.1% |
| Interfund Payments | 9,725 | 11,377 | 10,535 | 11,361 | 826 | 7.8% |
| Debt Service | 276,575 | 0 | 0 | 0 | 0 | N/A |
| TOTAL EXPENDITURES | \$7,040,122 | \$8,242,119 | \$9,765,780 | \$9,022,418 | (\$743,362) | -7.6% |
| NET CHANGES | 2,614,469 | (787,314) | (2,239,702) | (1,322,865) | 916,837 | -40.9% |
| FUND BALANCE JANUARY 1 | 409,011 | 3,467,431 | 2,954,399 | 1,591,277 | (1,363,122) | -46.1% |
| FUND BALANCE DECEMBER 31 | \$3,023,479 | \$2,680,117 | \$714,697 | \$268,412 | (\$446,285) | -62.4% |
| FULL TIME EQUIVALENTS | 25.90 | 24.00 | 24.00 | 24.00 | 0.00 | 0.0% |

Fund Notes:

The Information Technology Fund accounts for the acitivity of the Information Services Department. The revenues come from other City departments.