

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted to or reserved for expenditures for particular purposes.

The **Recreation Activities Fund** provides salaries, equipment and supplies needed to conduct year-round recreational programs. Funding comes from class fees, sports leagues, and transfers from the General Fund.

The **Arts Activity Fund** was established to administer the City's cultural arts programs and provide staff support to the Redmond Arts Commission. The primary sources of revenue are an annual transfer from the General Fund, grants and donations.

The **Parks Maintenance and Operations Fund** accounts for monies spent on maintenance of park grounds, rights of way, street trees, open space and the grounds surrounding City buildings and structures. These activities are funded from a property tax levy lid lift approved by the voters in 1989.

The **Community Events Fund** was established in 2004 to account for revenues received and expenditures incurred for, but not limited to, the production of special community events in the City. Revenue sources include private donations, participation fees, and transfers from the General Fund.

The **Development Review Fund** was established in 2007 to account for revenues received and expenditures incurred for, but not limited to, the review and inspection of development projects and their construction by the Microsoft Corporation in the City of Redmond for the duration of the approved "Memorandum of Understanding Regarding Staffing for Microsoft Development Review."

The **Cable Access Fund** was established in 2003 to monitor expenditures for cable access equipment, public education, service enhancement, and government access to television. The primary source of revenues is fees and contributions from cable television subscribers.

The **Operating Grants Fund** includes expenditures for special studies and pilot programs to support commute trip reduction in partnership with area employers. It is funded by federal, state, and local grants, private contributions and a portion of the business tax surcharge.

The **Human Services Grants Fund** accounts for Federal Block Grant monies and City per capita grants for community development assistance to low and moderate income persons.

The **Operating Reserves Fund** houses money set aside for General Fund operating reserves and building permit reserves. The General Fund reserves were created to offset significant downturns and revisions in any general municipal purpose funds and to provide sufficient cash flow for daily financial needs at all times. The building permit reserve was established to provide funding for completion of building permit responsibilities in the event of a decline in development activity.

The **Fire Levy Fund** was established to account for the revenues received and expenditures incurred for the fire property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide additional firefighters to support fire and aid car operations at the Overlake Fire Station and the North Redmond Fire Station.

The **Police Levy Fund** was established to account for the revenues received and expenditures incurred for the police property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide additional police personnel to support police operations and programs.

The **Parks Levy Fund** was established to account for the revenues received and expenditures incurred for the parks property tax levy lid lift approved by the voters in 2007 for collection in 2008. These funds will provide operation and maintenance of park facilities and programs.

The **Capital Equipment Fund** accumulates monies for replacement of general capital equipment. Funding in the Capital Equipment Fund is provided by an annual transfer from the City's General Fund.

The **Fire Equipment Fund** accumulates monies for replacement of fire capital equipment. Funding in the Fire Equipment Fund is provided by annual transfers from the General Fund and the Fire CIP fund.

The **Real Estate Excise Tax Fund** accounts for proceeds of the ½ of 1% Real Estate Excise Tax. This tax is collected by King County at the time property is sold in the City of Redmond and then remitted to the City. These funds must be used for construction of capital projects.

The **Felony Seizure Fund** accounts for monies and proceeds from the sale of property seized during drug and felony investigations. These funds are legally required to be expended on drug and felony related police activities.

The **Emergency Dispatch System Fund** was established in 1995 as a cost center for the emergency dispatch and records management systems. Funds were provided from a variety of sources including the General, Capital Equipment Reserve, CIP, and Public Safety Bond Funds.

The **Business License Surcharge Fund** receives revenues collected from businesses based on the employee hours worked in Redmond. The funds collected are earmarked for transportation and transportation demand management projects. All projects funded by this source are reviewed by the Business Tax/Transportation Improvement Committee and then submitted to the Council for approval.

The **Tourism Fund** is supported by a 1% special excise tax on overnight lodging in Redmond. This tax provides resources to support tourism development and promotion activities in Redmond.

The **Solid Waste Recycling Fund** accounts for monies received primarily through garbage franchise fees. Fund expenditures made are to develop, administer and improve solid waste collection and education.

The **Advanced Life Support Fund** accounts for the provision of Advanced Life Support (ALS) services (paramedic) within the City and Fire District 34 areas. The City provides these services in contract with King County Medic One and the County provides the resources for this service.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for and the payment of general obligation and special assessment bonds.

The **Regular Levy Fund** accounts for the debt service on City Council approved (councilmanic) general obligation debt. During 2003, the City issued two long-term general obligation notes to fund improvements at Grasslawn and Perrigo Parks. During 2008, the City issued long-term general obligation bonds to fund the Bear Creek Parkway expansion. Debt service on those notes will be paid from this fund.

The **Special Levy Fund** accounts for the debt service on the voter-approved general obligation bonds. The City currently has one bond issue outstanding that is paid from this fund. In 1994 the City issued bonds to purchase land and build a new fire station. These bonds were refunded in 2008. The refunding activity ran through this fund in 2008 and the debt service on these bonds will be paid from this fund as well.

The **Local Improvement District Control Fund** was created to finance public improvements or services deemed to benefit the properties against which the special assessments are levied. Special assessment bonds are not a direct responsibility of the City but are funded from a collection of special assessment payments.

The **Local Improvement District Guaranty Fund** was established for the purpose of guaranteeing the payment of local improvement bonds and warrants and is funded from interest income and surplus from the Local Improvement District Control Fund.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2010

Page 1 of 9

Special Revenue Funds

	Recreation Activities	Arts Activity	Parks Maintenance and Operation
ASSETS			
Cash and cash equivalents	\$ 163,153	\$ 59,157	\$ 189,033
Cash with outside agency	-	-	-
Investments	495,137	245,480	721,886
Receivables:			
Taxes	-	-	11,067
Accounts	-	-	-
Interest	544	245	814
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	1,415	-
Total Assets	<u>\$ 658,834</u>	<u>\$ 306,297</u>	<u>\$ 922,800</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 48,001	\$ 612	\$ 14,218
Employee wages payable	3,320	-	2,172
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	-	11,067
Total Liabilities	<u>51,321</u>	<u>612</u>	<u>27,457</u>
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	607,513	305,685	895,343
Total Fund Balances	<u>607,513</u>	<u>305,685</u>	<u>895,343</u>
Total Liabilities and Fund Balances	<u>\$ 658,834</u>	<u>\$ 306,297</u>	<u>\$ 922,800</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 2 of 9

Special Revenue Funds

	Community Events	Development Review	Cable Access
ASSETS			
Cash and cash equivalents	\$ 131,832	\$ -	\$ 272,240
Cash with outside agency	-	-	-
Investments	-	-	1,133,674
Receivables:			
Taxes	-	-	-
Accounts	7,000	-	47,147
Interest	-	-	1,305
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Total Assets	<u>\$ 138,832</u>	<u>\$ -</u>	<u>\$ 1,454,366</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 9,573	\$ -	\$ 63
Employee wages payable	909	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	-	-
Total Liabilities	<u>10,482</u>	<u>-</u>	<u>63</u>
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	128,350	-	1,454,303
Total Fund Balances	<u>128,350</u>	<u>-</u>	<u>1,454,303</u>
Total Liabilities and Fund Balances	<u>\$ 138,832</u>	<u>\$ -</u>	<u>\$ 1,454,366</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 3 of 9

Special Revenue Funds

	Operating Grants	Human Services Grants	Operating Reserves
ASSETS			
Cash and cash equivalents	\$ 1,066,834	\$ 150,669	\$ 1,249,986
Cash with outside agency	-	-	-
Investments	1,402,116	-	5,108,795
Receivables:			
Taxes	-	-	-
Accounts	2,659	385	1,972
Interest	2,421	-	-
Due from other funds	-	-	1,070,195
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Total Assets	<u>\$ 2,474,030</u>	<u>\$ 151,054</u>	<u>\$ 7,430,948</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 4,814	\$ 108,975	\$ 443
Employee wages payable	1,731	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	-	-
Total Liabilities	<u>6,545</u>	<u>108,975</u>	<u>443</u>
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	2,467,485	42,079	7,430,505
Total Fund Balances	<u>2,467,485</u>	<u>42,079</u>	<u>7,430,505</u>
Total Liabilities and Fund Balances	<u>\$ 2,474,030</u>	<u>\$ 151,054</u>	<u>\$ 7,430,948</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 4 of 9

Special Revenue Funds

	Fire Levy	Police Levy	Parks Levy
ASSETS			
Cash and cash equivalents	\$ 384,836	\$ 530,476	\$ 63,724
Cash with outside agency	-	-	-
Investments	1,614,251	2,215,333	264,383
Receivables:			
Taxes	16,757	16,420	2,451
Accounts	-	-	-
Interest	1,878	2,596	268
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Total Assets	\$ 2,017,722	\$ 2,764,825	\$ 330,826
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 423
Employee wages payable	6,513	4,961	666
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	16,758	16,421	2,451
Total Liabilities	23,271	21,382	3,540
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	1,994,451	2,743,443	327,286
Total Fund Balances	1,994,451	2,743,443	327,286
Total Liabilities and Fund Balances	\$ 2,017,722	\$ 2,764,825	\$ 330,826

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 5 of 9

Special Revenue Funds

	Capital Equipment	Fire Equipment	Real Estate Excise Tax
ASSETS			
Cash and cash equivalents	\$ 815,286	\$ 994,622	\$ 63,150
Cash with outside agency	-	-	-
Investments	2,875,523	2,873,037	-
Receivables:			
Taxes	-	-	212,744
Accounts	-	3,400	-
Interest	3,338	3,381	-
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Total Assets	\$ 3,694,147	\$ 3,874,440	\$ 275,894
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 123,263	\$ 7,762	\$ -
Employee wages payable	-	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	-	-
Total Liabilities	123,263	7,762	-
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	3,570,884	3,866,678	275,894
Total Fund Balances	3,570,884	3,866,678	275,894
Total Liabilities and Fund Balances	\$ 3,694,147	\$ 3,874,440	\$ 275,894

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 6 of 9

Special Revenue Funds

	Felony Seizure	Emergency Dispatch	Business License Surcharge
ASSETS			
Cash and cash equivalents	\$ 86,778	\$ -	\$ 26,563
Cash with outside agency	10,000	-	-
Investments	-	-	253,386
Receivables:			
Taxes	-	-	-
Accounts	-	-	-
Interest	-	-	414
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	200	-	-
Cash	-	-	-
Total Assets	\$ 96,978	\$ -	\$ 280,363
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 70	\$ -	\$ -
Employee wages payable	-	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	7,761	-	-
Unearned revenues	-	-	-
Total Liabilities	7,831	-	-
Fund balances			
Reserved for:			
Debt service	-	-	-
Unreserved	89,147	-	280,363
Total Fund Balances	89,147	-	280,363
Total Liabilities and Fund Balances	\$ 96,978	\$ -	\$ 280,363

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Special Revenue Funds

ASSETS

	Tourism	Solid Waste Recycling	Advanced Life Support Fund	Total
Cash and cash equivalents	\$ 73,944	\$ 53,685	\$ 12,052	\$ 6,388,020
Cash with outside agency	-	-	-	10,000
Investments	239,974	203,308	-	19,646,283
Receivables:				
Taxes	-	-	-	259,439
Accounts	-	128,734	985,746	1,177,043
Interest	239	243	-	17,686
Due from other funds	-	-	-	1,070,195
Due From Other Governments	-	3,159	439,737	442,896
Restricted assets:				
Deposit cash	-	-	-	200
Cash	-	-	-	1,415
Total Assets	\$ 314,157	\$ 389,129	\$ 1,437,535	\$ 29,013,177

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable	\$ 13,625	\$ 379	\$ 21,127	\$ 353,348
Employee wages payable	8	1,094	15,193	36,567
Due to other funds	-	-	1,070,195	1,070,195
Payable from restricted assets:				
Deposits payable	-	-	-	7,761
Unearned revenues	-	-	-	46,697
Total Liabilities	13,633	1,473	1,106,515	1,514,568

Fund balances

Reserved for:				
Debt service	-	-	-	-
Unreserved	300,524	387,656	331,020	27,498,609
Total Fund Balances	300,524	387,656	331,020	27,498,609

Total Liabilities and Fund Balances	\$ 314,157	\$ 389,129	\$ 1,437,535	\$ 29,013,177
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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2010

Page 8 of 9

Debt Service Funds

	Regular Levy	Special Levy	L.I.D. Control
ASSETS			
Cash and cash equivalents	\$ -	\$ 273,907	\$ -
Cash with outside agency	-	-	-
Investments	-	-	-
Receivables:			
Taxes	-	4,329	-
Accounts	-	-	-
Interest	-	-	-
Due from other funds	-	-	-
Due From Other Governments	-	-	-
Restricted assets:			
Deposit cash	-	-	-
Cash	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 278,236</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 603	\$ -
Employee wages payable	-	-	-
Due to other funds	-	-	-
Payable from restricted assets:			
Deposits payable	-	-	-
Unearned revenues	-	4,329	-
Total Liabilities	<u>-</u>	<u>4,932</u>	<u>-</u>
Fund balances			
Reserved for:			
Debt service	-	273,304	-
Unreserved	-	-	-
Total Fund Balances	<u>-</u>	<u>273,304</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 278,236</u>	<u>\$ -</u>

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2010

Page 9 of 9

	Debt Service Funds		Total Nonmajor Governmental Funds
	L.I.D. Guaranty	Total	Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 273,907	\$ 6,661,927
Cash with outside agency	-	-	10,000
Investments	-	-	19,646,283
Receivables:			
Taxes	-	4,329	263,768
Accounts	-	-	1,177,043
Interest	-	-	17,685,960
Due from other funds	-	-	1,070,195
Due From Other Governments	-	-	442,896
Restricted assets:			
Deposit cash	-	-	200
Cash	-	-	1,415
Total Assets	\$ -	\$ 278,236	\$ 29,291,413
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 603	\$ 353,951
Employee wages payable	-	-	36,567
Due to other funds	-	-	1,070,195
Payable from restricted assets:			
Deposits payable	-	-	7,761
Unearned revenues	-	4,329	51,026
Total Liabilities	-	4,932	1,519,500
Fund balances			
Reserved for:			
Debt service	-	273,304	273,304
Unreserved	-	-	27,498,609
Total Fund Balances	-	273,304	27,771,913
Total Liabilities and Fund Balances	\$ -	\$ 278,236	\$ 29,291,413

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 1 of 9

Special Revenue Funds

	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 1,028,182
Contributions	3,096	-	3,652
Intergovernmental	-	-	6,200
Charges for services	1,885,006	705	211,709
Fines and forfeitures	-	-	-
Investment income	10,688	3,099	7,950
Miscellaneous	155,443	-	116,888
Total Revenues	<u>2,054,233</u>	<u>3,804</u>	<u>1,374,581</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	1,956,692	113,976	1,421,345
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	<u>1,956,692</u>	<u>113,976</u>	<u>1,421,345</u>
Excess (deficiency) of revenues over (under)	<u>97,541</u>	<u>(110,172)</u>	<u>(46,764)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	128,391	20,000
Transfers out	(21,311)	-	-
Total other financing sources (uses)	<u>(21,311)</u>	<u>128,391</u>	<u>20,000</u>
Net change in fund balances	76,230	18,219	(26,764)
Fund balances-beginning	531,283	287,466	922,107
Fund balances-ending	<u>\$ 607,513</u>	<u>\$ 305,685</u>	<u>\$ 895,343</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 2 of 9

Special Revenue Funds

	Community Events	Development Review	Cable Access
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions	48,606	-	195,389
Intergovernmental	-	-	-
Charges for services	21,083	-	8
Fines and forfeitures	-	-	-
Investment income	-	-	18,016
Miscellaneous	17,150	-	563
Total Revenues	<u>86,839</u>	<u>-</u>	<u>213,976</u>
EXPENDITURES			
Current			
General government	-	25,298	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	2,328	44,983
Culture and recreation	353,272	-	-
Capital outlay	-	-	45,053
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	<u>353,272</u>	<u>27,626</u>	<u>90,036</u>
Excess (deficiency) of revenues over	<u>(266,433)</u>	<u>(27,626)</u>	<u>123,940</u>
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	-	-	-
Transfers in	293,500	-	-
Transfers out	-	(733,641)	-
Total other financing sources (uses)	<u>293,500</u>	<u>(733,641)</u>	<u>-</u>
Net change in fund balances	27,067	(761,267)	123,940
Fund balances-beginning	101,283	761,267	1,330,363
Fund balances-ending	<u>\$ 128,350</u>	<u>\$ -</u>	<u>\$ 1,454,303</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 3 of 9

Special Revenue Funds

	Operating Grants	Human Services Grants	Operating Reserve
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions	-	7,069	-
Intergovernmental	134,383	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	33,777	-	-
Miscellaneous	-	-	1,438
Total Revenues	168,160	7,069	1,438
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	57,427
Physical environment	-	-	-
Transportation	919,725	-	-
Economic environment	892	677,588	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	920,617	677,588	57,427
Excess (deficiency) of revenues over	(752,457)	(670,519)	(55,989)
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	-	-	-
Transfers in	175,000	672,902	62,870
Transfers out	(96,874)	-	-
Total other financing sources (uses)	78,126	672,902	62,870
Net change in fund balances	(674,331)	2,383	6,881
Fund balances-beginning	3,141,816	39,696	7,423,624
Fund balances-ending	\$ 2,467,485	\$ 42,079	\$ 7,430,505

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 4 of 9

Special Revenue Funds

	<u>Fire Levy</u>	<u>Police Levy</u>	<u>Parks Levy</u>
REVENUES			
Taxes	\$ 2,311,296	\$ 2,220,471	\$ 324,287
Contributions	-	-	22,000
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	19,928	27,954	2,670
Miscellaneous	-	-	-
Total Revenues	<u>2,331,224</u>	<u>2,248,425</u>	<u>348,957</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	1,982,068	1,422,177	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	(98)
Culture and recreation	-	-	251,163
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	<u>1,982,068</u>	<u>1,422,177</u>	<u>251,065</u>
Excess (deficiency) of revenues over	<u>349,156</u>	<u>826,248</u>	<u>97,892</u>
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	349,156	826,248	97,892
Fund balances-beginning	1,645,295	1,917,195	229,394
Fund balances-ending	<u>\$ 1,994,451</u>	<u>\$ 2,743,443</u>	<u>\$ 327,286</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 5 of 9

Special Revenue Funds

	<u>Capital Equipment</u>	<u>Fire Equipment</u>	<u>Real Estate Excise Tax</u>
REVENUES			
Taxes	\$ -	\$ -	\$ 2,565,410
Contributions	-	54,188	-
Intergovernmental	-	-	-
Charges for services	-	40,453	-
Fines and forfeitures	-	-	-
Investment income	52,945	45,730	24,679
Miscellaneous	-	-	-
Total Revenues	<u>52,945</u>	<u>140,371</u>	<u>2,590,089</u>
EXPENDITURES			
Current			
General government	817,499	-	-
Security of persons and property	191,981	6,844	-
Physical environment	13,959	-	-
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	52,628	-	-
Capital outlay	304,672	649,915	-
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	<u>1,380,739</u>	<u>656,759</u>	<u>-</u>
Excess (deficiency) of revenues over	<u>(1,327,794)</u>	<u>(516,388)</u>	<u>2,590,089</u>
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	8,100	14,366	-
Transfers in	1,000,000	711,000	-
Transfers out	-	(71,903)	(2,913,206)
Total other financing sources (uses)	<u>1,008,100</u>	<u>653,463</u>	<u>(2,913,206)</u>
Net change in fund balances	(319,694)	137,075	(323,117)
Fund balances-beginning	3,890,578	3,729,603	599,011
Fund balances-ending	<u>\$ 3,570,884</u>	<u>\$ 3,866,678</u>	<u>\$ 275,894</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 6 of 9

Special Revenue Funds

	<u>Felony Seizure</u>	<u>Emergency Dispatch</u>	<u>Business License Surcharge</u>
REVENUES			
Taxes	\$ -	\$ -	\$ 4,018,352
Contributions	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	1,800	-	-
Investment income	-	(1,099)	71,582
Miscellaneous	-	-	-
Total Revenues	<u>1,800</u>	<u>(1,099)</u>	<u>4,089,934</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	45,190	8,594	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	<u>45,190</u>	<u>8,594</u>	<u>-</u>
Excess (deficiency) of revenues over	<u>(43,390)</u>	<u>(9,693)</u>	<u>4,089,934</u>
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(7,616,882)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,616,882)</u>
Net change in fund balances	(43,390)	(9,693)	(3,526,948)
Fund balances-beginning	132,537	9,693	3,807,311
Fund balances-ending	<u>\$ 89,147</u>	<u>\$ -</u>	<u>\$ 280,363</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 7 of 9

Special Revenue Funds

	Tourism	Solid Waste Recycling	Advanced Life Support Fund	Total
REVENUES				
Taxes	\$ 256,664	\$ -	\$ -	\$ 12,724,662
Contributions	-	-	50,000	384,000
Intergovernmental	-	128,036	5,561,777	5,830,396
Charges for services	-	386,818	-	2,545,782
Fines and forfeitures	-	-	-	1,800
Investment income	3,936	4,907	-	326,762
Miscellaneous	-	169	-	291,651
Total Revenues	<u>260,600</u>	<u>519,930</u>	<u>5,611,777</u>	<u>22,105,053</u>
EXPENDITURES				
Current				
General government	-	-	-	842,797
Security of persons and property	-	-	5,316,131	9,030,412
Physical environment	-	606,003	-	619,962
Transportation	-	-	-	919,725
Economic environment	181,595	-	-	907,288
Culture and recreation	-	-	-	4,149,076
Capital outlay	-	-	639,450	1,639,090
Debt service:				
Principal	-	-	-	-
Interest and Debt Issuance Costs	-	-	-	-
Total Expenditures	<u>181,595</u>	<u>606,003</u>	<u>5,955,581</u>	<u>18,108,350</u>
Excess (deficiency) of revenues over	<u>79,005</u>	<u>(86,073)</u>	<u>(343,804)</u>	<u>3,996,703</u>
OTHER FINANCING SOURCES (USE)				
Disposition of capital assets	-	-	23,000	45,466
Transfers in	-	-	-	3,063,663
Transfers out	(67,487)	-	-	(11,521,304)
Total other financing sources (uses)	<u>(67,487)</u>	<u>-</u>	<u>23,000</u>	<u>(8,412,175)</u>
Net change in fund balances	11,518	(86,073)	(320,804)	(4,415,472)
Fund balances-beginning	289,006	473,729	651,824	31,914,081
Fund balances-ending	<u>\$ 300,524</u>	<u>\$ 387,656</u>	<u>\$ 331,020</u>	<u>\$ 27,498,609</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 8 of 9

Debt Service Funds

	<u>Regular Levy</u>	<u>Special Levy</u>	<u>L.I.D. Control</u>
REVENUES			
Taxes	\$ -	\$ 288,295	\$ -
Contributions	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	40
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>288,295</u>	<u>40</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	1,165,000	255,000	170,000
Interest and Debt Issuance Costs	<u>1,485,325</u>	<u>33,591</u>	<u>8,820</u>
Total Expenditures	<u>2,650,325</u>	<u>288,591</u>	<u>178,820</u>
Excess (deficiency) of revenues over	<u>(2,650,325)</u>	<u>(296)</u>	<u>(178,780)</u>
OTHER FINANCING SOURCES (USE)			
Disposition of capital assets	-	-	-
Transfers in	2,650,325	-	-
Transfers out	-	-	(128,531)
Total other financing sources (uses)	<u>2,650,325</u>	<u>-</u>	<u>(128,531)</u>
Net change in fund balances	-	(296)	(307,311)
Fund balances-beginning	-	273,600	307,311
Fund balances-ending	<u>\$ -</u>	<u>\$ 273,304</u>	<u>\$ -</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

Page 9 of 9

		Debt Service Funds		
		L.I.D. Guaranty	Total	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$	-	\$ 288,295	\$ 13,012,957
Contributions		-	-	384,000
Intergovernmental		-	-	5,830,396
Charges for services		-	-	2,545,782
Fines and forfeitures		-	-	1,800
Investment income		(7,912)	(7,872)	318,890
Miscellaneous		-	-	291,651
Total Revenues		(7,912)	280,423	22,385,476
EXPENDITURES				
Current				
General government		-	-	842,797
Security of persons and property		-	-	9,030,412
Physical environment		-	-	619,962
Transportation		-	-	919,725
Economic environment		-	-	907,288
Culture and recreation		-	-	4,149,076
Capital outlay		-	-	1,639,090
Debt service:				
Principal		-	1,590,000	1,590,000
Interest and Debt Issuance Costs		-	1,527,736	1,527,736
Total Expenditures		-	3,117,736	21,226,086
Excess (deficiency) of revenues over		(7,912)	(2,837,313)	1,159,390
OTHER FINANCING SOURCES (USE)				
Disposition of capital assets		-	-	45,466
Transfers in		-	2,650,325	5,713,988
Transfers out		(655,198)	(783,729)	(12,305,033)
Total other financing sources (uses)		(655,198)	1,866,596	(6,545,579)
Net change in fund balances		(663,110)	(970,717)	(5,386,189)
Fund balances-beginning		663,110	1,244,021	33,158,102
Fund balances-ending	\$	-	\$ 273,304	\$ 27,771,913

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 RECREATION ACTIVITIES SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 3,595,303	\$ 3,595,303	\$ 3,614,325	\$ 19,022
Contributions	-	-	5,841	5,841
Investment income	-	-	27,604	27,604
Miscellaneous	<u>338,726</u>	<u>338,726</u>	<u>291,965</u>	<u>(46,761)</u>
Total Revenues	<u>3,934,029</u>	<u>3,934,029</u>	<u>3,939,735</u>	<u>5,706</u>
EXPENDITURES				
Culture and recreation	<u>4,412,213</u>	<u>4,412,213</u>	<u>3,758,593</u>	<u>653,620</u>
Total Expenditures	<u>4,412,213</u>	<u>4,412,213</u>	<u>3,758,593</u>	<u>653,620</u>
Excess (deficiency) of revenues over (under) expenditures	(478,184)	(478,184)	181,142	659,326
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(42,413)</u>	<u>(42,204)</u>	<u>(272,989)</u>	<u>(230,785)</u>
Total other financing sources (uses)	<u>(42,413)</u>	<u>(42,204)</u>	<u>(272,989)</u>	<u>(230,785)</u>
Net change in fund balance	<u>(520,597)</u>	<u>(520,388)</u>	<u>(91,847)</u>	<u>428,541</u>
Fund balance-beginning	<u>578,939</u>	<u>699,360</u>	<u>699,360</u>	<u>-</u>
Fund balance-ending	<u>\$ 58,342</u>	<u>\$ 178,972</u>	<u>\$ 607,513</u>	<u>\$ 428,541</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 ARTS ACTIVITY SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget 2009-2010	Final Budget 2009-2010	Actual 2009-2010 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 22,000	\$ (28,000)
Charges for services	9,409	9,409	705	(8,704)
Contributions	-	-	2,500	2,500
Investment income	-	-	6,503	6,503
Miscellaneous	100,000	100,000	-	(100,000)
Total Revenues	<u>159,409</u>	<u>159,409</u>	<u>31,708</u>	<u>(127,701)</u>
EXPENDITURES				
Culture and recreation	477,170	539,170	256,991	282,179
Capital outlay	137,414	137,414	18,384	119,030
Total Expenditures	<u>614,584</u>	<u>676,584</u>	<u>275,375</u>	<u>401,209</u>
Excess (deficiency) of revenues over (under) expenditures	(455,175)	(517,175)	(243,667)	273,508
OTHER FINANCING SOURCES (USES)				
Transfers in	236,694	298,694	317,715	19,021
Total other financing sources (uses)	<u>236,694</u>	<u>298,694</u>	<u>317,715</u>	<u>19,021</u>
Net change in fund balance	(218,481)	(218,481)	74,048	292,529
Fund balance-beginning	221,324	231,638	231,637	(1)
Fund balance-ending	<u>\$ 2,843</u>	<u>\$ 13,157</u>	<u>\$ 305,685</u>	<u>\$ 292,528</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 PARKS MAINTENANCE AND OPERATIONS SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,074,289	\$ 2,074,289	\$ 2,044,128	\$ (30,161)
Intergovernmental	41,818	161,818	146,200	(15,618)
Charges for services	104,545	380,534	399,630	19,096
Contributions	-	-	3,752	3,752
Investment income	-	-	19,627	19,627
Miscellaneous	<u>39,449</u>	<u>51,695</u>	<u>170,863</u>	<u>119,168</u>
Total Revenues	<u>2,260,101</u>	<u>2,668,336</u>	<u>2,784,200</u>	<u>115,864</u>
EXPENDITURES				
Culture and recreation	2,267,213	2,540,145	2,702,672	(162,527)
Capital Outlay	<u>-</u>	<u>-</u>	<u>13,222</u>	<u>(13,222)</u>
Total Expenditures	<u>2,267,213</u>	<u>2,540,145</u>	<u>2,715,894</u>	<u>(175,749)</u>
Excess (deficiency) of revenues over (under) expenditures	(7,112)	128,191	68,306	(59,885)
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	-	-	200	200
Transfers in	<u>-</u>	<u>250,784</u>	<u>254,773</u>	<u>3,989</u>
Total other financing sources (uses)	<u>-</u>	<u>250,784</u>	<u>254,973</u>	<u>4,189</u>
Net change in fund balance	(7,112)	378,975	323,279	(55,696)
Fund balance-beginning	<u>283,608</u>	<u>572,064</u>	<u>572,064</u>	<u>-</u>
Fund balance-ending	<u>\$ 276,496</u>	<u>\$ 951,039</u>	<u>\$ 895,343</u>	<u>\$ (55,696)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 COMMUNITY EVENTS SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ 20,000	\$ 20,689	\$ 34,821	\$ 14,132
Contributions	250,000	250,000	43,723	(206,277)
Miscellaneous	<u>-</u>	<u>-</u>	<u>101,650</u>	<u>101,650</u>
Total Revenues	<u>270,000</u>	<u>270,689</u>	<u>180,194</u>	<u>(90,495)</u>
EXPENDITURES				
Security of Persons and Property	-	-	214	(214)
Culture and recreation	<u>636,157</u>	<u>641,846</u>	<u>650,971</u>	<u>(9,125)</u>
Total Expenditures	<u>636,157</u>	<u>641,846</u>	<u>651,185</u>	<u>(9,339)</u>
Excess (deficiency) of revenues over (under) expenditures	(366,157)	(371,157)	(470,991)	(99,834)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>560,000</u>	<u>565,000</u>	<u>579,155</u>	<u>14,155</u>
Total other financing sources (uses)	<u>560,000</u>	<u>565,000</u>	<u>579,155</u>	<u>14,155</u>
Net change in fund balance	193,843	193,843	108,164	(85,679)
Fund balance-beginning	<u>42,671</u>	<u>20,186</u>	<u>20,186</u>	<u>-</u>
Fund balance-ending	<u>\$ 236,514</u>	<u>\$ 214,029</u>	<u>\$ 128,350</u>	<u>\$ (85,679)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 DEVELOPMENT REVIEW SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 2,559,771	\$ 2,559,771	\$ 502,860	\$ (2,056,911)
Total Revenues	<u>2,559,771</u>	<u>2,559,771</u>	<u>502,860</u>	<u>(2,056,911)</u>
EXPENDITURES				
General government	1,072,995	407,223	175,152	232,071
Security of persons and property	2,334,844	2,322,841	541,029	1,781,812
Physical environment	325,633	310,950	87,616	223,334
Economic development	161,091	161,091	28,045	133,046
Total Expenditures	<u>3,894,563</u>	<u>3,202,105</u>	<u>831,842</u>	<u>2,370,263</u>
Excess (deficiency) of revenues over (under) expenditures	(1,334,792)	(642,334)	(328,982)	313,352
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	(665,772)	(733,641)	(67,869)
Total other financing sources (uses)	<u>-</u>	<u>(665,772)</u>	<u>(733,641)</u>	<u>(67,869)</u>
Net change in fund balance	(1,334,792)	(1,308,106)	(1,062,623)	245,483
Fund balance-beginning	1,438,525	1,438,525	1,062,623	(375,902)
Fund balance-ending	<u>\$ 103,733</u>	<u>\$ 130,419</u>	<u>\$ -</u>	<u>\$ (130,419)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 CABLE ACCESS SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services	\$ -	\$ -	\$ 31	\$ 31
Contributions	580,798	580,798	399,862	(180,936)
Investment interest	-	-	41,349	41,349
Miscellaneous	-	-	563	563
Total Revenues	<u>580,798</u>	<u>580,798</u>	<u>441,805</u>	<u>(138,993)</u>
EXPENDITURES				
Economic development	340,674	340,674	176,352	164,322
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>45,053</u>	<u>24,947</u>
Total Expenditures	<u>410,674</u>	<u>410,674</u>	<u>221,405</u>	<u>189,269</u>
Excess (deficiency) of revenues over (under) expenditures	170,124	170,124	220,400	50,276
Net change in fund balance	170,124	170,124	220,400	50,276
Fund balance-beginning	<u>1,046,088</u>	<u>1,233,404</u>	<u>1,233,903</u>	<u>499</u>
Fund balance-ending	<u>\$ 1,216,212</u>	<u>\$ 1,403,528</u>	<u>\$ 1,454,303</u>	<u>\$ 50,775</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 OPERATING GRANTS SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 220,000	\$ 634,432	\$ 601,961	\$ (32,471)
Charges for services	-	92,000	-	(92,000)
Investment income	<u>150,000</u>	<u>150,000</u>	<u>105,620</u>	<u>(44,380)</u>
Total Revenues	<u>370,000</u>	<u>876,432</u>	<u>707,581</u>	<u>(168,851)</u>
EXPENDITURES				
Transportation	4,370,408	5,093,841	2,075,582	3,018,259
Economic development	-	-	892	(892)
Capital outlay	<u>-</u>	<u>-</u>	<u>29,921</u>	<u>(29,921)</u>
Total Expenditures	4,370,408	5,093,841	2,106,395	2,987,446
Excess (deficiency) of revenues over (under) expenditures	(4,000,408)	(4,217,409)	(1,398,814)	2,818,595
OTHER FINANCING SOURCES (USES)				
Transfers in	520,000	741,655	435,000	(306,655)
Transfers out	<u>-</u>	<u>(51,108)</u>	<u>(96,874)</u>	<u>(45,766)</u>
Total other financing sources (uses)	520,000	690,547	338,126	(352,421)
Net change in fund balance	<u>(3,480,408)</u>	<u>(3,526,862)</u>	<u>(1,060,688)</u>	<u>2,466,174</u>
Fund balance-beginning	<u>3,480,408</u>	<u>3,528,173</u>	<u>3,528,173</u>	<u>-</u>
Fund balance-ending	<u>\$ -</u>	<u>\$ 1,311</u>	<u>\$ 2,467,485</u>	<u>\$ 2,466,174</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 HUMAN SERVICES GRANTS SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Contributions	\$ -	\$ 1,592	\$ 8,661	\$ 7,069
Total Revenues	<u>-</u>	<u>1,592</u>	<u>8,661</u>	<u>7,069</u>
EXPENDITURES				
Economic development	<u>1,327,645</u>	<u>1,378,633</u>	<u>1,350,059</u>	<u>28,574</u>
Total Expenditures	<u>1,327,645</u>	<u>1,378,633</u>	<u>1,350,059</u>	<u>28,574</u>
Excess (deficiency) of revenues over (under) expenditures	(1,327,645)	(1,377,041)	(1,341,398)	35,643
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,320,323</u>	<u>1,320,323</u>	<u>1,320,323</u>	<u>-</u>
Total other financing sources (uses)	<u>1,320,323</u>	<u>1,320,323</u>	<u>1,320,323</u>	<u>-</u>
Net change in fund balance	(7,322)	(56,718)	(21,075)	35,643
Fund balance-beginning	<u>11,258</u>	<u>63,154</u>	<u>63,154</u>	<u>-</u>
Fund balance-ending	<u>\$ 3,936</u>	<u>\$ 6,436</u>	<u>\$ 42,079</u>	<u>\$ 35,643</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 OPERATING RESERVE SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 454,814	\$ 454,814
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,438</u>	<u>1,438</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>456,252</u>	<u>456,252</u>
EXPENDITURES				
Security of persons and property	<u>-</u>	<u>96,000</u>	<u>92,197</u>	<u>3,803</u>
Total expenditures	<u>-</u>	<u>96,000</u>	<u>92,197</u>	<u>3,803</u>
Excess (deficiency) of revenues over (under) expenditures	-	(96,000)	364,055	460,055
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>964,905</u>	<u>919,244</u>	<u>520,890</u>	<u>(398,354)</u>
Total other financing sources (uses)	<u>964,905</u>	<u>919,244</u>	<u>520,890</u>	<u>(398,354)</u>
Net change in fund balance	964,905	823,244	884,945	61,701
Fund balance-beginning	<u>6,584,952</u>	<u>6,630,613</u>	<u>6,545,560</u>	<u>(85,053)</u>
Fund balance-ending	<u>\$ 7,549,857</u>	<u>\$ 7,453,857</u>	<u>\$ 7,430,505</u>	<u>\$ (23,352)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FIRE LEVY SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 4,640,397	\$ 4,640,397	\$ 4,595,495	\$ (44,902)
Intergovernmental	-	-	4,200	4,200
Investment income	-	-	46,577	46,577
Total Revenues	<u>4,640,397</u>	<u>4,640,397</u>	<u>4,646,272</u>	<u>5,875</u>
EXPENDITURES				
Security	3,347,027	3,347,027	3,779,072	(432,045)
Total Expenditures	<u>3,347,027</u>	<u>3,347,027</u>	<u>3,779,072</u>	<u>(432,045)</u>
Excess (deficiency) of revenues over (under) expenditures	1,293,370	1,293,370	867,200	(426,170)
Net change in fund balance	1,293,370	1,293,370	867,200	(426,170)
Fund balance-beginning	1,321,713	1,321,713	1,127,251	(194,462)
Fund balance-ending	<u>\$ 2,615,083</u>	<u>\$ 2,615,083</u>	<u>\$ 1,994,451</u>	<u>\$ (620,632)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 POLICE LEVY SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 4,413,550	\$ 4,413,550	\$ 4,415,011	\$ 1,461
Investment income	-	-	57,099	57,099
Total Revenues	<u>4,413,550</u>	<u>4,413,550</u>	<u>4,472,110</u>	<u>58,560</u>
EXPENDITURES				
Security	3,158,266	3,158,266	2,828,905	329,361
Capital Outlay	-	-	65,191	(65,191)
Total Expenditures	<u>3,158,266</u>	<u>3,158,266</u>	<u>2,894,096</u>	<u>264,170</u>
Excess (deficiency) of revenues over (under) expenditures	1,255,284	1,255,284	1,578,014	322,730
Net change in fund balance	1,255,284	1,255,284	1,578,014	322,730
Fund balance-beginning	<u>1,365,710</u>	<u>1,165,429</u>	<u>1,165,429</u>	-
Fund balance-ending	<u>\$ 2,620,994</u>	<u>\$ 2,420,713</u>	<u>\$ 2,743,443</u>	<u>\$ 322,730</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 PARKS LEVY SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 647,602	\$ 647,602	\$ 644,608	\$ (2,994)
Contributions	-	20,000	22,000	2,000
Investment income	-	-	4,387	4,387
Total Revenues	<u>647,602</u>	<u>667,602</u>	<u>670,995</u>	<u>3,393</u>
EXPENDITURES				
Economic development	61,000	61,000	1,648	59,352
Culture and recreation	587,102	607,102	469,467	137,635
Total Expenditures	<u>648,102</u>	<u>668,102</u>	<u>471,115</u>	<u>196,987</u>
Excess (deficiency) of revenues over (under) expenditures	(500)	(500)	199,880	200,380
Net change in fund balance	(500)	(500)	199,880	200,380
Fund balance-beginning	500	500	127,406	126,906
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 327,286</u>	<u>\$ 327,286</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 CAPITAL EQUIPMENT SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Investment income	\$ 84,000	\$ 84,000	\$ 131,126	\$ 47,126
Total Revenues	<u>84,000</u>	<u>84,000</u>	<u>131,126</u>	<u>47,126</u>
EXPENDITURES				
Current				
General government	58,947	73,100	1,134,447	(1,061,347)
Security of persons and property	1,746,638	1,746,638	598,737	1,147,901
Physical environment	53,500	53,500	18,404	35,096
Transportation	10,500	10,500	-	10,500
Economic environment	2,000	2,000	-	2,000
Culture and recreation	187,050	230,550	132,561	97,989
Capital outlay	<u>1,800,927</u>	<u>1,891,927</u>	<u>331,790</u>	<u>1,560,137</u>
Total Expenditures	3,859,562	4,008,215	2,215,939	1,792,276
Excess (deficiency) of revenues over (under) expenditures	(3,775,562)	(3,924,215)	(2,084,813)	1,839,402
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000,000	2,000,000	1,939,747	(60,253)
Disposition of capital assets	-	-	8,100	8,100
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,947,847</u>	<u>(52,153)</u>
Net change in fund balance	(1,775,562)	(1,924,215)	(136,966)	1,787,249
Fund balance-beginning	2,928,160	3,076,813	3,707,850	631,037
Fund balance-ending	<u>\$ 1,152,598</u>	<u>\$ 1,152,598</u>	<u>\$ 3,570,884</u>	<u>\$ 2,418,286</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FIRE EQUIPMENT SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget 2009-2010	Final Budget 2009-2010	Actual 2009-2010 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Contributions	\$ -	\$ -	\$ 116,046	\$ 116,046
Investment income	160,000	160,000	102,498	(57,502)
Miscellaneous	<u>80,000</u>	<u>80,000</u>	<u>79,352</u>	<u>(648)</u>
Total Revenues	<u>240,000</u>	<u>240,000</u>	<u>297,896</u>	<u>57,896</u>
EXPENDITURES				
Security of persons and property	110,000	113,831	11,112	102,719
Capital outlay	<u>1,738,296</u>	<u>1,666,393</u>	<u>649,915</u>	<u>1,016,478</u>
Total Expenditures	<u>1,848,296</u>	<u>1,780,224</u>	<u>661,027</u>	<u>1,119,197</u>
Excess (deficiency) of revenues over (under) expenditures	(1,608,296)	(1,540,224)	(363,131)	1,177,093
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	38,516	38,516
Transfers in	1,422,000	1,422,000	1,422,000	-
Transfers out	<u>-</u>	<u>(71,903)</u>	<u>(71,903)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,422,000</u>	<u>1,350,097</u>	<u>1,388,613</u>	<u>38,516</u>
Net change in fund balance	(186,296)	(190,127)	1,025,482	1,215,609
Fund balance-beginning	1,955,488	1,955,488	2,841,196	885,708
Fund balance-ending	<u>\$ 1,769,192</u>	<u>\$ 1,765,361</u>	<u>\$ 3,866,678</u>	<u>\$ 2,101,317</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 REAL ESTATE EXCISE TAX SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 8,871,652	\$ 8,871,652	\$ 4,735,414	\$ (4,136,238)
Investment income	<u>-</u>	<u>-</u>	<u>165,319</u>	<u>165,319</u>
Total Revenues	<u>8,871,652</u>	<u>8,871,652</u>	<u>4,900,733</u>	<u>(3,970,919)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(18,277,479)</u>	<u>(18,277,479)</u>	<u>(14,170,604)</u>	<u>4,106,875</u>
Total other financing sources (uses)	<u>(18,277,479)</u>	<u>(18,277,479)</u>	<u>(14,170,604)</u>	<u>4,106,875</u>
Net change in fund balance	(9,405,827)	(9,405,827)	(9,269,871)	135,956
Fund balance-beginning	<u>9,405,827</u>	<u>9,405,827</u>	<u>9,545,765</u>	<u>139,938</u>
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,894</u>	<u>\$ 275,894</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FELONY SEIZURE SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	\$ 30,000	\$ 32,916	\$ 3,800	\$ (29,116)
Total Revenues	<u>30,000</u>	<u>32,916</u>	<u>3,800</u>	<u>(29,116)</u>
EXPENDITURES				
Security of persons and property	<u>155,753</u>	<u>158,669</u>	<u>51,078</u>	<u>107,591</u>
Total Expenditures	<u>155,753</u>	<u>158,669</u>	<u>51,078</u>	<u>107,591</u>
Excess (deficiency) of revenues over (under) expenditures	(125,753)	(125,753)	(47,278)	78,475
Net change in fund balance	(125,753)	(125,753)	(47,278)	78,475
Fund balance-beginning	<u>125,753</u>	<u>125,753</u>	<u>136,425</u>	<u>10,672</u>
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,147</u>	<u>\$ 89,147</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 EMERGENCY DISPATCH SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Investment income	\$ -	\$ -	\$ (1,099)	\$ (1,099)
Total Revenues	<u>-</u>	<u>-</u>	<u>(1,099)</u>	<u>(1,099)</u>
EXPENDITURES				
Security of persons and property	-	-	8,594	(8,594)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>8,594</u>	<u>(8,594)</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(9,693)	(9,693)
Net change in fund balance	-	-	(9,693)	(9,693)
Fund balance-beginning	<u>-</u>	<u>9,693</u>	<u>9,693</u>	<u>-</u>
Fund balance-ending	<u><u>\$ -</u></u>	<u><u>\$ 9,693</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (9,693)</u></u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 BUSINESS LICENSE SURCHARGE SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 8,789,006	\$ 8,789,006	\$ 8,486,899	\$ (302,107)
Investment income	<u>200,000</u>	<u>200,000</u>	<u>266,207</u>	<u>66,207</u>
Total Revenues	<u>8,989,006</u>	<u>8,989,006</u>	<u>8,753,106</u>	<u>(235,900)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(13,684,925)</u>	<u>(13,684,925)</u>	<u>(13,316,456)</u>	<u>368,469</u>
Total other financing sources (uses)	<u>(13,684,925)</u>	<u>(13,684,925)</u>	<u>(13,316,456)</u>	<u>368,469</u>
Net change in fund balance	(4,695,919)	(4,695,919)	(4,563,350)	132,569
Fund balance-beginning	<u>4,854,669</u>	<u>4,854,669</u>	<u>4,843,713</u>	<u>(10,956)</u>
Fund balance-ending	<u>\$ 158,750</u>	<u>\$ 158,750</u>	<u>\$ 280,363</u>	<u>\$ 121,613</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 TOURISM SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES				
Taxes	\$ 616,791	\$ 616,791	\$ 476,914	\$ (139,877)
Investment income	<u>16,884</u>	<u>16,884</u>	<u>11,611</u>	<u>(5,273)</u>
Total Revenues	<u>633,675</u>	<u>633,675</u>	<u>488,525</u>	<u>(145,150)</u>
EXPENDITURES				
Economic development	<u>570,500</u>	<u>692,344</u>	<u>440,081</u>	<u>252,263</u>
Total Expenditures	<u>570,500</u>	<u>692,344</u>	<u>440,081</u>	<u>252,263</u>
Excess (deficiency) of revenues over (under) expenditures	63,175	(58,669)	48,444	107,113
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(271,000)</u>	<u>(330,868)</u>	<u>(180,142)</u>	<u>150,726</u>
Total other financing sources (uses)	<u>(271,000)</u>	<u>(330,868)</u>	<u>(180,142)</u>	<u>150,726</u>
Net change in fund balance	(207,825)	(389,537)	(131,698)	257,839
Fund balance-beginning	<u>250,509</u>	<u>432,221</u>	<u>432,222</u>	<u>1</u>
Fund balance-ending	<u>\$ 42,684</u>	<u>\$ 42,684</u>	<u>\$ 300,524</u>	<u>\$ 257,840</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 SOLID WASTE RECYCLING SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 110,818	\$ 247,909	\$ 247,720	\$ (189)
Charges for services	815,982	815,982	774,973	(41,009)
Investment income	55,043	55,043	14,455	(40,588)
Miscellaneous	-	-	373	373
Total Revenues	<u>981,843</u>	<u>1,118,934</u>	<u>1,037,521</u>	<u>(81,413)</u>
EXPENDITURES				
Physical environment	<u>1,345,603</u>	<u>1,337,423</u>	<u>1,249,146</u>	<u>88,277</u>
Total Expenditures	<u>1,345,603</u>	<u>1,337,423</u>	<u>1,249,146</u>	<u>88,277</u>
Excess (deficiency) of revenues over (under) expenditures	(363,760)	(218,489)	(211,625)	6,864
Net change in fund balance	(363,760)	(218,489)	(211,625)	6,864
Fund balance-beginning	429,198	599,281	599,281	-
Fund balance-ending	<u>\$ 65,438</u>	<u>\$ 380,792</u>	<u>\$ 387,656</u>	<u>\$ 6,864</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 ADVANCED LIFE SUPPORT SPECIAL REVENUE FUND
 For the Biennium Ended December 31, 2010

	Original Budget 2009-2010	Final Budget 2009-2010	Actual 2009-2010 Biennium	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 11,530,325	\$ 11,753,215	\$ 11,565,490	\$ (187,725)
Contributions	-	50,000	50,000	-
Total Revenues	<u>11,530,325</u>	<u>11,803,215</u>	<u>11,615,490</u>	<u>(187,725)</u>
EXPENDITURES				
Security of persons and property	10,627,119	10,816,738	10,510,819	305,919
Capital outlay	-	962,364	891,276	71,088
Debt Service				
Interest and Debt Issuance Costs	-	-	15,876	(15,876)
Total Expenditures	<u>10,627,119</u>	<u>11,779,102</u>	<u>11,417,971</u>	<u>361,131</u>
Excess (deficiency) of revenues over (under) expenditures	903,206	24,113	197,519	173,406
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	23,000	23,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>23,000</u>	<u>23,000</u>
Net change in fund balance	903,206	24,113	220,519	196,406
Fund balance-beginning	-	-	110,501	110,501
Fund balance-ending	<u>\$ 903,206</u>	<u>\$ 24,113</u>	<u>\$ 331,020</u>	<u>\$ 306,907</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 CAPITAL IMPROVEMENTS PROGRAM CAPITAL PROJECTS FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,108,333	\$ (6,709,394)
Intergovernmental	6,124,724	8,817,727	13,399,443	5,337,413
Charges for services	8,062,030	8,062,030	11,714,099	10,455,607
Contributions	875,800	1,258,492	16,311,988	15,053,496
Investment income	2,099,424	2,099,424	1,634,733	(464,691)
Miscellaneous	23,357,360	23,359,408	554,066	(22,805,342)
Total Revenues	<u>42,719,338</u>	<u>45,797,081</u>	<u>45,722,662</u>	<u>(74,419)</u>
EXPENDITURES				
Current				
General government	3,915,436	4,092,940	2,948,112	1,144,828
Security of persons and property	583,000	1,183,000	1,187,871	(4,871)
Physical environment	-	100,308	76,121	24,187
Transportation	5,397,936	5,421,576	6,624,935	(1,203,359)
Economic development	4,353,316	1,441,171	514,608	926,563
Culture and Recreation	774,583	774,583	774,541	42
Capital outlay	114,431,702	116,687,720	59,777,963	56,909,757
Debt service				
Principal	2,842,297	2,842,297	2,796,389	45,908
Interest	3,533,962	3,533,962	3,579,840	(45,878)
Total Expenditures	<u>135,832,232</u>	<u>136,077,557</u>	<u>78,280,380</u>	<u>57,797,177</u>
Excess (deficiency) of revenues over (under) expenditures	(93,112,894)	(90,280,476)	(32,557,718)	57,722,758
OTHER FINANCING SOURCES (USES)				
Transfers in	40,192,817	40,192,821	33,470,149	(6,722,672)
Transfers out	(3,320,000)	(7,504,245)	(1,019,022)	6,485,223
Total other financing sources and uses	<u>36,872,817</u>	<u>32,688,576</u>	<u>32,451,127</u>	<u>(237,449)</u>
Net change in fund balance	(56,240,077)	(57,591,900)	(106,591)	57,485,309
Fund balance-beginning	70,524,588	70,524,584	47,383,944	(23,140,640)
Fund balance-ending	<u>\$ 14,284,511</u>	<u>\$ 12,932,684</u>	<u>\$ 47,277,353</u>	<u>\$ 34,344,669</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 REGULAR LEVY DEBT SERVICE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
EXPENDITURES				
Principal	\$ 2,290,000	\$ 2,290,000	\$ 2,290,000	\$ -
Interest	<u>3,010,025</u>	<u>3,010,025</u>	<u>3,010,025</u>	<u>-</u>
Total Expenditures	<u>5,300,025</u>	<u>5,300,025</u>	<u>5,300,025</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>5,300,025</u>	<u>5,300,025</u>	<u>5,300,025</u>	<u>-</u>
Total other financing sources (uses)	<u>5,300,025</u>	<u>5,300,025</u>	<u>5,300,025</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance-beginning	-	-	-	-
Fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 SPECIAL LEVY DEBT SERVICE FUND
 For the Biennium Ended December 31, 2010

	Original Budget <u>2009-2010</u>	Final Budget <u>2009-2010</u>	Actual 2009-2010 <u>Biennium</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 574,726	\$ 574,726	\$ 576,105	\$ 1,379
Total Revenues	<u>574,726</u>	<u>574,726</u>	<u>576,105</u>	<u>1,379</u>
EXPENDITURES				
Principal	541,739	541,739	500,000	41,739
Interest	<u>74,727</u>	<u>74,727</u>	<u>76,334</u>	<u>(1,607)</u>
Total Expenditures	<u>616,466</u>	<u>616,466</u>	<u>576,334</u>	<u>40,132</u>
Excess (deficiency) of revenues over (under) expenditures	(41,740)	(41,740)	(229)	41,511
Net change in fund balance	(41,740)	(41,740)	(229)	41,511
Fund balance-beginning	<u>953,881</u>	<u>953,881</u>	<u>273,533</u>	<u>(680,348)</u>
Fund balance-ending	<u>\$ 912,141</u>	<u>\$ 912,141</u>	<u>\$ 273,304</u>	<u>\$ (638,837)</u>