Non-Major 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 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, 2009

Page 1 of 9

	Special Revenue Funds						
	Recre Activ				_	Parks intenance Operation	
Assets							
Cash and cash equivalents	\$	117,257	\$	62,807	\$	198,320	
Cash with outside agency	·	, -	·	, -	•	, -	
Investments		424,020		235,375		747,107	
Receivables:						44.000	
Taxes		-		-		11,898	
Accounts Interest		- 1,842		- 885		3,250	
Special assessments		-		-		-	
Due from other funds		-		_		-	
Prepaid Insurance		-		-		-	
Restricted assets:							
Deposit cash Total Assets	\$	543,119	\$	299,067	\$	960,575	
Total 7 loocto	Ψ	040,110	Ψ	200,007	Ψ	300,070	
Liabilities and Fund Balances Liabilities							
Accounts payable	\$	9,277	\$	11,440	\$	24,475	
Employee wages payable		2,559		161		2,096	
Due to other funds		-		-		-	
Due to other governments Payable from restricted assets:		-		-		-	
Deposits payable		_		_		_	
Unearned revenues		-		-		11,897	
Total Liabilities		11,836		11,601		38,468	
Fund balances							
Reserved for:							
Debt service		-		-		-	
Unreserved		531,283		287,466		922,107	
Total Fund Balances		531,283		287,466		922,107	
Total Liabilities and Fund Balances	\$	543,119	\$	299,067	\$	960,575	

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

ı	Jecem	ber 31, 2009				D 0 (0
		Sn	ecial	Revenue Fund	ds	Page 2 of 9
	C	ommunity Events		velopment Review		Cable Access
Assets						
Cash and cash equivalents	\$	108,584	\$	761,267	\$	265,626
Cash with outside agency		-		-		-
Investments		-		-		1,013,507
Receivables: Taxes		_		_		_
Accounts		-		_		46,854
Interest		-		-		4,376
Special assessments		-		-		-
Due from other funds		-		-		-
Prepaid Insurance Restricted assets:		-		-		-
Deposit cash		-		_		_
Total Assets	\$	108,584	\$	761,267	\$	1,330,363
Liabilities and Fund Balances Liabilities Accounts payable Employee wages payable Due to other funds Due to other governments Payable from restricted assets: Deposits payable Unearned revenues Total Liabilities	\$	6,681 620 - - - - 7,301	\$	- - - - -	\$	- - - - -
Fund balances Reserved for: Debt service		_		-		-
Unreserved		101,283		761,267		1,330,363
Total Fund Balances		101,283		761,267		1,330,363
Total Liabilities and Fund Balances	\$	108,584	\$	761,267	\$	1,330,363

Unreserved

Total Fund Balances

Total Liabilities and Fund Balances

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

	2000.	Sp.	ecial	Revenue Fur	nds	Page 3 of 9
		Operating Grants		Human Services Grants		Operating Reserves
Access						
Assets Cash and cash equivalents	\$	1,236,755	\$	196,323	\$	1,270,028
Cash with outside agency Investments		1,935,765		-		5,239,261
Receivables: Taxes		-		-		-
Accounts		-		-		-
Interest Special assessments		11,230		-		-
Due from other funds		_		-		899,680
Prepaid Insurance		-		-		16,168
Restricted assets: Deposit cash		_		_		_
Total Assets	\$	3,183,750	\$	196,323	\$	7,425,137
Liabilities and Fund Balances Liabilities						
Accounts payable	\$	43,978	\$	83,130	\$	1,513
Employee wages payable		(2,044)		-		-
Due to other funds Due to other governments		-		- 73,497		-
Payable from restricted assets:				-, -		
Deposits payable Unearned revenues		-		-		-
Total Liabilities	-	41,934		156,627		1,513
Fund balances Reserved for: Debt service		-		-		-

3,141,816

3,141,816

\$

3,183,750 \$

39,696

196,323

7,423,624

7,425,137

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

Ĺ	Jecen	nber 31, 2009				Page 4 of 9
		Sp	ecial	Revenue Fur	nds	
		Fire Levy		Police Levy		Parks Levy
Assets						
Cash and cash equivalents	\$	338,916	\$	394,422	\$	47,271
Cash with outside agency		1 206 602		- 1 F20 F00		-
Investments Receivables:		1,306,602		1,520,590		182,242
Taxes		18,492		17,901		2,753
Accounts		-		-		-
Interest Special assessments		5,906		6,809		663
Due from other funds		-		-		-
Prepaid Insurance		-		-		-
Restricted assets:						
Deposit cash Total Assets	\$	1,669,916	\$	1,939,722	\$	232,929
Liabilities and Fund Balances						
Liabilities Accounts payable	\$	_	\$	_	\$	160
Employee wages payable	Ψ	6,129	Ψ	4,627	Ψ	622
Due to other funds		-		-		-
Due to other governments Payable from restricted assets:		-		-		-
Deposits payable		_		_		-
Unearned revenues		18,492		17,900		2,753
Total Liabilities		24,621		22,527		3,535
Fund balances Reserved for: Debt service		_		_		_
Unreserved		1,645,295		1,917,195		229,394
Total Fund Balances		1,645,295		1,917,195		229,394
Total Liabilities and Fund Balances	\$	1,669,916	\$	1,939,722	\$	232,929

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

	Page 5 of 9
Special Revenue Funds	

		Capital Equipment	E	Fire Equipment	Real Estate Excise Tax	
Assets						
Cash and cash equivalents	\$	840,066	\$	939,601	\$	61,657
Cash with outside agency		-		-		-
Investments		3,146,939		2,777,127		222,288
Receivables:						
Taxes		-		-		315,066
Accounts		-		864		-
Interest		13,959		12,298		-
Special assessments Due from other funds		-		-		-
Prepaid Insurance		-		-		-
Restricted assets:		-		-		-
Deposit cash		_		_		_
Total Assets	\$	4,000,964	\$	3,729,890	\$	599,011
Liabilities and Fund Balances						
Liabilities	•	440.000	•	007	•	
Accounts payable	\$	110,386	\$	287	\$	-
Employee wages payable Due to other funds		-		-		-
Due to other governments		-		-		-
Payable from restricted assets:		-		-		-
Deposits payable		_		_		_
Unearned revenues		_		_		_
Total Liabilities		110,386		287		_
		, , , , , , , , , , , , , , , , , , , ,		_		_
Fund balances Reserved for: Debt service		_		_		_
Unreserved		3,890,578		3,729,603		599,011
Total Fund Balances		3,890,578		3,729,603		599,011
						-
Total Liabilities and Fund Balances	\$	4,000,964	\$	3,729,890	\$	599,011

Total Liabilities and Fund Balances \$

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

	Decem	ber 31, 2009				
		Sp	ecial R	evenue Fun	nds	Page 6 of 9
		Felony Seizure		ergency spatch		Business License Surcharge
Assets	_	400.000	•		_	
Cash and cash equivalents Cash with outside agency	\$	122,606 10,000	\$	2,915	\$	773,669
Investments		-		6,778		3,020,253
Receivables:						
Taxes		-		-		-
Accounts Interest		-		-		13,389
Special assessments		-		-		-
Due from other funds		-		-		-
Prepaid Insurance Restricted assets:		-		-		-
Deposit cash		5,669				
Total Assets	\$	138,275	\$	9,693	\$	3,807,311
Liabilities and Fund Balances Liabilities Accounts payable Employee wages payable Due to other funds Due to other governments Payable from restricted assets: Deposits payable Unearned revenues	\$	69 - - - 5,669	\$	- - - -	\$	- - - -
Total Liabilities		5,738				
Fund balances Reserved for: Debt service		-		-		-
Unreserved		132,537		9,693		3,807,311
Total Fund Balances		132,537		9,693		3,807,311

138,275 \$

9,693 \$

3,807,311

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

Page 7 of 9 Special Revenue Funds

	 Tourism	_	olid Waste Recycling	Advanced ife Support Fund	 Total
Assets					
Cash and cash equivalents	\$ 67,555	\$	77,970	\$ -	\$ 7,883,615
Cash with outside agency	-		-	-	10,000
Investments	246,711		278,177	-	22,302,742
Receivables:					
Taxes	-		-	-	366,110
Accounts	932		119,579 1,285	1,585,541	1,752,838
Interest Special assessments	932		1,200	-	76,824
Due from other funds	<u>-</u>			_	899,680
Prepaid Insurance	_		_	_	16,168
Restricted assets:					
Deposit cash	 -		-	 <u>-</u>	 5,669
Total Assets	\$ 315,198	\$	477,011	\$ 1,585,541	\$ 33,313,646
Liabilities and Fund Balances Liabilities Accounts payable	\$ 26,175	\$	2,220	\$ 18,835	\$ 338,626
Employee wages payable	17		1,062	15,202	31,051
Due to other funds	-		-	899,680	899,680
Due to other governments Payable from restricted assets:	-		-	-	73,497
Deposits payable	_		_	_	5,669
Unearned revenues	_		_	_	51,042
Total Liabilities	26,192		3,282	933,717	1,399,565
Fund balances Reserved for: Debt service					
Unreserved	289,006		473,729	651,824	31,914,081
Total Fund Balances	 289,006		473,729	 651,824	 31,914,081
	-			· · · · · · · · · · · · · · · · · · ·	
Total Liabilities and Fund Balances	\$ 315,198	\$	477,011	\$ 1,585,541	\$ 33,313,646

Combining Balance Sheet Nonmajor Governmental Funds

December 31, 2009

						Page 8 of 9
			Debt S	ervice Fund	S	
	Regular Levy			Special Levy		L.I.D. Control
Assets Cash and cash equivalents Cash with outside agency Investments Receivables: Taxes Accounts Interest Special assessments Due from other funds Prepaid Insurance Restricted assets: Deposit cash Total Assets	\$	- - - - - - -	\$	274,207 - - 5,183 - - - - - 279,390	\$	256,548 - - - 19,096 31,667 - - - 307,311
Liabilities and Fund Balances Liabilities Accounts payable Employee wages payable Due to other funds Due to other governments Payable from restricted assets: Deposits payable Unearned revenues Total Liabilities	\$	- - - - -	\$	607 - - - - 5,183 5,790	\$	- - - - - -
Fund balances Reserved for: Debt service Unreserved Total Fund Balances Total Liabilities and Fund Balances	 \$	- - -		273,600 - 273,600 279,390		307,311 - 307,311 307,311
				5,555		JJ., JJ. 1

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2009

l	Jecem	ber 31, 2009						
	Debt Service Funds					Page 9 of 9		
	(L.I.D. Guaranty	nce r	Total	G	Total Nonmajor overnmental Funds		
Assets Cash and cash equivalents Cash with outside agency	\$	150,388	\$	681,143 -	\$	8,564,758 10,000		
Investments		510,605		510,605		22,813,347		
Receivables: Taxes Accounts		-		5,183		371,293 1,752,838		
Interest		2,117		21,213		98,037		
Special assessments		-		31,667		31,667		
Due from other funds		-		-		899,680		
Prepaid Insurance		-		-		16,168		
Restricted assets:						5.000		
Deposit cash Total Assets	\$	663,110	\$	1,249,811	\$	5,669 34,563,458		
	·	,		, ,		· · ·		
Liabilities and Fund Balances Liabilities								
Accounts payable	\$	-	\$	607	\$	339,233		
Employee wages payable Due to other funds		-		-		31,051 899,680		
Due to other funds Due to other governments		_		_		73,497		
Payable from restricted assets:		_		_		70,407		
Deposits payable		_		_		5,669		
Unearned revenues		-		5,183		56,225		
Total Liabilities		_		5,790		1,405,355		
Fund balances Reserved for:								
Debt service		663,110		1,244,021		1,244,021		
Unreserved				_		31,914,081		
Total Fund Balances		663,110		1,244,021		33,158,102		
Total Liabilities and Fund Balances	\$	663,110	\$	1,249,811	\$	34,563,457		

Nonmajor Government Funds

er 31, 2009	
	Page 1 of 9
Special Revenue Funds	

Special Revenue Funds					
Recreation Activities	Arts Activity	Park Maintenance and Operation			
2,745 - 1,729,320	\$ - 2,500 22,000 - 3,404	\$ 1,015,945 - - 100 140,000 187,922 - 11,677			
	-	53,975			
1,885,501	27,904	1,409,619			
	,				
1,801,901 - - 1,801,901	- - - 143,015 18,384 - - 161,399	1,281,327 13,222 - 1,294,549			
83,600	(133,495)	115,070			
(251,677) (251,677) (251,677) (168,077) 699,360 \$ 531,283	189,324 	200 234,773 234,973 350,043 572,064 \$ 922,107			
	Recreation Activities \$	Recreation Activities Arts Activity \$ - \$			

Nonmajor Government Funds

For the Year Ended December 31, 2009

Page 2 of 9

Special Revenue Funds

	Community Events	Development Review	Cable Access
Revenues			
Taxes Special assessments	\$ - -	\$ -	\$
Licenses and permits Contributions Intergovernmental	53,043	502,860 - -	204,472
Charges for services Fines and forfeitures	13,738	-	24
Investment income Miscellaneous	26,573		23,333
Total Revenues	93,354	502,860	227,829
Expenditures			
Current General government Security of persons and property Physical environment Transportation	- 214 -	149,854 541,029 87,616	- - -
Economic environment Culture and recreation Capital outlay	297,698 -	25,717 - -	131,369 - -
Debt service: Principal Interest and Debt Issuance Costs		-	- 424.200
Total Expenditures Excess (deficiency) of revenues over (under) expenditures	297,912 (204,558)	804,216 (301,356)	131,369 96,460
Other Financing Sources (Uses)			,
Disposition of capital assets Insurance Proceeds	-	- -	-
Transfers in Transfers out	285,655	<u> </u>	<u>-</u>
Total other financing sources (uses) Net change in fund balances Fund balances-beginning Fund balances-ending	285,655 81,097 20,186 \$ 101,283	(301,356) 1,062,623 \$ 761,267	96,460 1,233,903 \$ 1,330,363

Nonmajor Government Funds

For the Year Ended December 31, 2009

Page 3 of 9

	Special Revenue Funds						
Revenues	Operating Grants	Human Services Grants	Operating Reserve				
	•	•	•				
Taxes Special assessments Licenses and permits Contributions	\$ - - -	\$ - - 1,593	\$ - - - -				
Intergovernmental	467,578	-	454,814				
Charges for services Fines and forfeitures	-	-	-				
Investment income Miscellaneous	71,843 	<u>-</u>	- - -				
Total Revenues	539,421	1,593	454,814				
Expenditures							
Current General government	-	-	-				
Security of persons and property Physical environment	-	-	34,769				
Transportation	1,155,857	-	-				
Economic environment	-	672,471	-				
Culture and recreation	-	-	-				
Capital outlay Debt service:	29,921	-	-				
Principal Interest and Debt Issuance Costs	-	-	-				
Total Expenditures	1,185,778	672,471	34,769				
Excess (deficiency) of revenues over (under) expenditures	(646,357)	(670,878)	420,045				
Other Financing Sources (Uses)							
Disposition of capital assets Insurance Proceeds	-	-	-				
Transfers in	260,000	647,420	458,019				
Transfers out Total other financing sources (uses)	260,000	647,420	458,019				
Net change in fund balances	(386,357)	(23,458)	878,064				
Fund balances-beginning	3,528,173	63,154	6,545,560				
Fund balances-ending	\$ 3,141,816	\$ 39,696	\$ 7,423,624				

Nonmajor Government Funds

	Page 4 of 9
Special Revenue Funds	

	 Эре	ciai	Revenue Fui	ius		
Revenues	Fire Levy		Police Levy		Parks Levy	
Revenues						
Taxes Special assessments	\$ 2,284,200	\$	2,194,540	\$	320,321	
Licenses and permits	-		-		-	
Contributions	-		-		-	
Intergovernmental	4,200		-		-	
Charges for services	-		-		-	
Fines and forfeitures Investment income	26,649		- 29,145		- 1,717	
Miscellaneous	20,049		29,145		1,717	
Total Revenues	2,315,049		2,223,685		322,038	
Expenditures						
Current						
General government	-		-		-	
Security of persons and property	1,797,005		1,406,728		-	
Physical environment	-		-		-	
Transportation Economic environment	_		_		- 1,747	
Culture and recreation	-		_		218,303	
Capital outlay	-		65,191		-	
Debt service:						
Principal	-		-		-	
Interest and Debt Issuance Costs Total Expenditures	 1,797,005		1,471,919		220,050	
·	 1,707,000		1,47 1,010		220,000	
Excess (deficiency) of revenues over (under) expenditures	518,044		751,766		101,988	
Other Financing Sources (Uses)						
Disposition of capital assets	_		_		_	
Insurance Proceeds	-		-		-	
Transfers in	-		-		-	
Transfers out	 -				-	
Total other financing sources (uses) Net change in fund balances	 518,044		751,766		101,988	
Fund balances-beginning	1,127,251		1,165,429		127,406	
Fund balances-ending	\$ 1,645,295	\$	1,917,195	\$	229,394	

Nonmajor Government Funds

For the Year Ended December 31, 2009

Page 5 of 9

Special Revenue Funds

	Capital Equipment	Real Estate Excise Tax	
Revenues			
Taxes Special assessments	\$ - -	\$ - -	\$ 2,170,003
Licenses and permits Contributions Intergovernmental	- -	61,858	- -
Charges for services Fines and forfeitures	-	-	-
Investment income Miscellaneous	78,181 -	56,768 38,898	140,640
Total Revenues	78,181	157,524	2,310,643
Expenditures			
Current			
General government Security of persons and property	316,946 406,757	- 4,267	-
Physical environment	4,445		_
Transportation	-	-	-
Economic environment	-	-	-
Culture and recreation	79,934	-	-
Capital outlay Debt service:	27,118	-	-
Principal	_	-	_
Interest and Debt Issuance Costs	-	-	-
Total Expenditures	835,200	4,267	
Excess (deficiency) of revenues over (under) expenditures	(757,019)	153,257	2,310,643
Other Financing Sources (Uses)			
Disposition of capital assets Insurance Proceeds	-	24,150	-
Transfers in	939,747	711,000	-
Transfers out			(11,257,397)
Total other financing sources (uses)	939,747	735,150	(11,257,397)
Net change in fund balances	182,728	888,407	(8,946,754)
Fund balances-beginning Fund balances-ending	3,707,850 \$ 3,890,578	2,841,196 \$ 3,729,603	9,545,765 \$ 599,011
i and balanood origing	ψ 0,000,070	y 5,725,000	

Nonmajor Government Funds

For the Year Ended December 31, 2009

FOI the real L	ilided Decelline	51 31, 2003		D 0 -f 0	
		nue Fun	Page 6 of 9		
	Felony Seizure	Emerg Dispa		Business License Surcharge	
Revenues					
Taxes Special assessments Licenses and permits Contributions Intergovernmental	\$	- \$ - - -	- - - -	\$ 4,468,547 - - - -	
Charges for services		-	-	-	
Fines and forfeitures	2,0	00	-	-	
Investment income		-	-	194,625	
Miscellaneous Total Revenues	2,0		-	4,663,172	
			 -	4,003,172	
Expenditures					
Current General government Security of persons and property	5,8	- 88	-	-	
Physical environment		-	-	-	
Transportation Economic environment		-	-	-	
Culture and recreation		_	_		
Capital outlay		-	_	_	
Debt service:					
Principal		-	-	-	
Interest and Debt Issuance Costs		_			
Total Expenditures	5,8	88			
Excess (deficiency) of revenues over (under) expenditures	(3,8	88)		4,663,172	
Other Financing Sources (Uses)					
Disposition of capital assets Insurance Proceeds Transfers in Transfers out		- - -	- - -	- - - (5,699,574)	
Total other financing sources (uses)		_	-	(5,699,574)	
Net change in fund balances	(3,8		-	(1,036,402)	
Fund balances-beginning	136,4		9,693	4,843,713	
Fund balances-ending	\$ 132,5	37 \$	9,693	\$ 3,807,311	

Nonmajor Government Funds

For the Year Ended December 31, 2009

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	Special Revenue Funds							
Revenues		- Tourism		lid Waste ecycling	Life	lvanced Support Fund		Total
Taxes	\$	220,250	\$	_	\$	_	\$	12,673,806
Special assessments Licenses and permits	Ψ	-	Ψ	-	Ψ	- -	Ψ	- 502,860
Contributions		-		-				326,311
Intergovernmental Charges for services		-		119,683 388,155		6,003,712		7,211,987 2,319,159
Fines and forfeitures		-		300,133		_		2,319,139
Investment income		7,674		9,548		_		672,119
Miscellaneous				204		_		256,171
Total Revenues		227,924		517,590		6,003,712		23,964,413
Expenditures		_						_
Current								
General government		_		-		_		466,800
Security of persons and property		-		-		5,194,687		9,391,344
Physical environment		-		643,142		-		735,203
Transportation		-		-		-		1,155,857
Economic environment		258,485		-		-		1,089,789
Culture and recreation		-		-		-		3,822,178
Capital outlay Debt service:		-		-		251,826		405,662
Principal								
Interest and Debt Issuance Costs		_		-		15,876		- 15,876
Total Expenditures		258,485	-	643,142		5,462,389		17,082,709
Excess (deficiency) of revenues over						, , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,
(under) expenditures		(30,561)		(125,552)		541,323		6,881,704
Other Financing Sources (Uses)				, ,	-			
Disposition of capital assets		_		_		_		24,150
Insurance Proceeds		_		_		_		200
Transfers in		_		_		_		3,725,938
Transfers out		(112,655)		-		-	((17,321,303)
Total other financing sources (uses)		(112,655)		-		-		(13,571,015)
Net change in fund balances		(143,216)		(125,552)		541,323		(6,689,311)
Fund balances-beginning		432,222		599,281		110,501		38,603,392
Fund balances-ending	\$	289,006	\$	473,729	\$	651,824	\$	31,914,081

Nonmajor Government Funds

Pag	ıе	8	of	9

	Debt Service Funds							
Revenues	Regular Levy	Special Levy	L.I.D. Control					
Taxes	\$ -	\$ 287,810	\$ -					
Special assessments	Φ -	\$ 207,01U -	ъ - 87,754					
Licenses and permits	-	-	· -					
Contributions	-	-	-					
Intergovernmental Charges for services	-	-	-					
Fines and forfeitures	-	-	-					
Investment income	-	-	5,175					
Miscellaneous Total Revenues		287,810	92,929					
Expenditures								
Current								
General government	-	-	-					
Security of persons and property	-	-	-					
Physical environment Transportation	-	-	-					
Economic environment	-	-	-					
Culture and recreation	-	-	-					
Capital outlay Debt service:	-	-	-					
Principal	1,125,000	245,000	360,000					
Interest and Debt Issuance Costs	1,524,700	42,743	25,796					
Total Expenditures	2,649,700	287,743	385,796					
Excess (deficiency) of revenues over (under) expenditures	(2,649,700)	67	(292,867)					
Other Financing Sources (Uses)								
Disposition of capital assets	-	-	-					
Insurance Proceeds	-	-	-					
Transfers in Transfers out	2,649,700	-	-					
Total other financing sources (uses)	2,649,700	-						
Net change in fund balances	-	67	(292,867)					
Fund balances-beginning Fund balances-ending	<u>-</u> \$ -	273,533 \$ 273,600	\$ 307,311					
i una balanoco-chaing	Ψ -	Ψ 210,000	Ψ 301,311					

Nonmajor Government Funds

For the Year Er	Page 9 of 9		
	Debt Serv	ice Funds	_
	L.I.D. Guaranty Total		Total Nonmajor Governmental Funds
Revenues			
Taxes Special assessments Licenses and permits Contributions Intergovernmental Charges for services	\$ - - - - - -	\$ 287,810 87,754 - - -	\$ 12,961,616 87,754 502,860 326,311 7,211,987 2,319,159
Fines and forfeitures Investment income Miscellaneous Total Revenues	11,012 - 11,012	16,187 	2,000 688,306 256,171 24,356,164
Expenditures	11,012	001,701	24,000,104
•			
Current General government Security of persons and property Physical environment Transportation Economic environment Culture and recreation Capital outlay Debt service: Principal Interest and Debt Issuance Costs Total Expenditures	- - - - - - -	1,730,000 1,593,239 3,323,239	466,800 9,391,344 735,203 1,155,857 1,089,789 3,822,178 405,662 1,730,000 1,609,115 20,405,948
Excess (deficiency) of revenues over		0,020,200	20,400,040
(under) expenditures	11,012	(2,931,488)	3,950,216
Other Financing Sources (Uses)			
Disposition of capital assets Insurance Proceeds Transfers in Transfers out Total other financing sources (uses) Net change in fund balances Fund balances-beginning Fund balances-ending	11,012 652,098 \$ 663,110	2,649,700 	24,150 200 6,375,638 (17,321,303) (10,921,315) (6,971,099) 40,129,201 \$ 33,158,102

Recreation Activities Special Revenue Fund

_	Original Budget 2009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	3,595,303	\$ 3,595,303	\$ 1,729,320	\$ (1,865,983)
Contributions	=	-	2,745	2,745
Investment income	-	-	16,915	16,915
Miscellaneous	338,726	338,726	136,521	(202,205)
Total Revenues	3,934,029	3,934,029	1,885,501	(2,048,528)
Expenditures				
Culture and recreation	4,412,213	4,412,213	1,801,901	2,610,312
Total Expenditures	4,412,213	4,412,213	1,801,901	2,610,312
Excess (deficiency) of revenues over (under) expenditures	(478,184)	(478,184)	83,600	561,784
Other Financing Sources (Uses)				
Transfers out	(42,413)	(42,413)	(251,677)	(209,264)
Total other financing sources (uses)	(42,413)	(42,413)	(251,677)	(209,264)
Net change in fund balance	(520,597)	(520,597)	(168,077)	352,520
Fund balance-beginning	578,939	699,360	699,360	-
Fund balance-ending	58,342	\$ 178,763	\$ 531,283	\$ 352,520

Arts Activity Special Revenue Fund

	Original Final Budget Budget 2009-2010 2009-2010			•	Actual nium to Date Through 2/31/2009	Variance with Final Budget Positive (Negative)	
Revenues							
Intergovernmental	\$ 50,000	\$	50,000	\$	22,000	\$	(28,000)
Charges for services	9,409		9,409		-		(9,409)
Contributions	-		-		2,500		2,500
Investment income	-		-		3,404		3,404
Miscellaneous	100,000		100,000				(100,000)
Total Revenues	 159,409		159,409		27,904		(131,505)
Expenditures							
Culture and recreation	477,170		539,170		143,015		396,155
Capital outlay	137,414		137,414		18,384		119,030
Total Expenditures	614,584		676,584		161,399		515,185
Excess (deficiency) of revenues over (under) expenditures	(455,175)		(517,175)		(133,495)		383,680
Other Financing Sources (Uses)							
Transfers in	236,694		298,694		189,324		(109,370)
Total other financing sources (uses)	 236,694		298,694		189,324		(109,370)
Net change in fund balance	(218,481)		(218,481)		55,829		274,310
Fund balance-beginning	221,324		231,638		231,637		(1)
Fund balance-ending	\$ 2,843	\$	13,157	\$	287,466	\$	274,309

Parks Maintenance and Operations Special Revenue Fund

	Original Budget 009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009		F	ariance with Final Budget Positive (Negative)
Revenues						
Taxes	\$ 2,074,289	\$ 2,074,289	\$	1,015,945	\$	(1,058,344)
Intergovernmental	41,818	161,818		140,000		(21,818)
Charges for services	104,545	104,545		187,922		83,377
Contributions	=	=		100		100
Investment income	-	=		11,677		11,677
Miscellaneous	39,449	48,719		53,975		5,256
Total Revenues	 2,260,101	 2,389,371		1,409,619		(979,752)
Expenditures						
Culture and recreation	2,267,213	2,396,483		1,281,327		1,115,156
Capital Outlay	-	=		13,222		(13,222)
Total Expenditures	 2,267,213	2,396,483		1,294,549		1,101,934
Excess (deficiency) of revenues	 					
over (under) expenditures	(7,112)	(7,112)		115,070		122,182
Other Financing Sources (Uses)						
Insurance Proceeds	-	-		200		200
Transfers in				234,773		234,773
Total other financing sources (uses)		 		234,973		234,973
Net change in fund balance	 (7,112)	 (7,112)		350,043		357,155
Fund balance-beginning	283,608	 572,064		572,064		
Fund balance-ending	\$ 276,496	\$ 564,952	\$	922,107	\$	357,155

Community Events Special Revenue Fund

					Actual		/ariance with
		Original	Final	Bienn	nium to Date		Final Budget
		Budget	Budget		hrough		Positive
	2	2009-2010	2009-2010	12	/31/2009	(Negative)	
Revenues							
Charges for services	\$	20,000	\$ 20,000	\$	13,738	\$	(6,262)
Contributions		250,000	250,000		53,043		(196,957)
Miscellaneous			 		26,573		26,573
Total Revenues		270,000	270,000		93,354		(176,646)
Expenditures							
Security of Persons and Property		-			214		(214)
Culture and recreation		636,157	641,157		297,698		343,459
Total Expenditures		636,157	641,157		297,912		343,245
Excess (deficiency) of revenues							
over (under) expenditures		(366,157)	(371,157)		(204,558)		166,599
Other Financing Sources (Uses)							
Transfers in		560,000	565,000		285,655		(279,345)
Total other financing sources (uses)		560,000	565,000		285,655		(279,345)
Net change in fund balance		193,843	193,843		81,097		(112,746)
Fund balance-beginning		42,671	20,186		20,186		-
Fund balance-ending	\$	236,514	\$ 214,029	\$	101,283	\$	(112,746)

Development Review Special Revenue Fund

					Actual	Va	ariance with	
	Original		Final	Bienr	nium to Date	F	inal Budget	
	Budget		Budget		Through	Positive		
	2009-2010	2	2009-2010		2/31/2009	(Negative)		
Revenues								
Licenses and permits	\$ 2,559,771	\$	2,559,771	\$	502,860	\$	(2,056,911)	
Charges for services	 		=_		=		<u> </u>	
Total Revenues	2,559,771		2,559,771		502,860		(2,056,911)	
Expenditures								
General government	1,072,995		1,072,995		149,854		923,141	
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		25,717		135,374	
Total Expenditures	 3,894,563		3,867,877		804,216		3,063,661	
Excess (deficiency) of revenues	 							
over (under) expenditures	(1,334,792)		(1,308,106)		(301,356)		1,006,750	
Other Financing Sources (Uses)								
Transfers in	 =_						=_	
Total other financing sources (uses)	-						-	
Net change in fund balance	 (1,334,792)		(1,308,106)		(301,356)		1,006,750	
Fund balance-beginning	 1,438,525		1,438,525		1,062,623		(375,902)	
Fund balance-ending	\$ 103,733	\$	130,419	\$	761,267	\$	630,848	

Cable Access Special Revenue Fund

	Original Budget 2009-2010		Final Budget 2009-2010		Actual Biennium to Date Through 12/31/2009		Variance with Final Budget Positive (Negative)	
Revenues								
Charges for services	\$	-	\$	-	\$	24	\$	24
Contributions		580,798		580,798		204,472		(376, 326)
Investment interest		=_		=		23,333		23,333
Total Revenues		580,798		580,798		227,829		(352,969)
Expenditures								
Economic development		340,674		340,674		131,369		209,305
Capital outlay		70,000		70,000		-		70,000
Total Expenditures		410,674		410,674		131,369		279,305
Excess (deficiency) of revenues over (under) expenditures		170,124		170,124		96.460		(73,664)
, ,						, , , , , ,		
Net change in fund balance		170,124		170,124		96,460		(73,664)
Fund balance-beginning		1,046,088		1,233,404		1,233,903		499
Fund balance-ending	\$	1,216,212	\$	1,403,528	\$	1,330,363	\$	(73,165)

Operating Grants Special Revenue Fund

	 Original Budget 2009-2010	Final Budget 2009-2010	Actual ennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 220,000	\$ 567,532	\$ 467,578	\$ (99,954)
Charges for services	-	92,000	-	(92,000)
Investment income	150,000	150,000	71,843	(78,157)
Total Revenues	370,000	809,532	539,421	 (270,111)
Expenditures				
Transportation	4,370,408	5,079,360	1,155,857	3,923,503
Capital outlay	-	-	29,921	(29,921)
Total Expenditures	4,370,408	5,079,360	1,185,778	3,893,582
Excess (deficiency) of revenues				
over (under) expenditures	(4,000,408)	(4,269,828)	(646,357)	3,623,471
Other Financing Sources (Uses)				
Transfers in	520,000	741,655	260,000	 (481,655)
Total other financing sources (uses)	520,000	741,655	260,000	(481,655)
Net change in fund balance	(3,480,408)	(3,528,173)	(386,357)	 3,141,816
Fund balance-beginning	 3,480,408	3,528,173	3,528,173	 =_
Fund balance-ending	\$ -	\$ -	\$ 3,141,816	\$ 3,141,816

Human Services Grants Special Revenue Fund

	Original Budget 2009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues				
Contributions	\$ -	\$ 1,592	\$ 1,593	\$ 1
Total Revenues	-	1,592	1,593	1
Expenditures				
Economic development	1,327,645	1,376,133	672,471	703,662
Total Expenditures	1,327,645	1,376,133	672,471	703,662
Excess (deficiency) of revenues over (under) expenditures	(1,327,645)	(1,374,541)	(670,878)	703,663
Other Financing Sources (Uses)				
Transfers in	1,320,323	1,320,323	647,420	(672,903)
Total other financing sources (uses)	1,320,323	1,320,323	647,420	(672,903)
Net change in fund balance	(7,322)	(54,218)	(23,458)	30,760
Fund balance-beginning	11,258	63,154	63,154	
Fund balance-ending	\$ 3,936	\$ 8,936	\$ 39,696	\$ 30,760

Operating Reserve Special Revenue Fund

	Original Budget 2009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues Intergovernmental Total Revenues	\$	<u> </u>	\$ 454,814 454,814	\$ 454,814 454,814
Expenditures Security of persons and property Total expenditures Excess (deficiency) of revenues		- 78,000 - 78,000	34,769 34,769	43,231 43,231
over (under) expenditures Other Financing Sources (Uses) Transfers in Total other financing sources (uses) Net change in fund balance Fund balance-beginning Fund balance-ending	964,9 964,9 964,9 6,584,9 \$ 7,549,8	905 930,256 905 852,256 952 6,619,601	420,045 458,019 458,019 878,064 6,545,560 \$ 7,423,624	498,045 (472,237) (472,237) 25,808 (74,041) \$ (48,233)

Fire Levy Special Revenue Fund

	:	Original Budget 2009-2010	Final Budget 2009-2010	Actual nnium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)		
Revenues							
Taxes	\$	4,640,397	\$ 4,640,397	\$ 2,284,200	\$	(2,356,197)	
Intergovernmental		-	-	4,200		4,200	
Investment income		-	-	26,649		26,649	
Miscellaneous						_	
Total Revenues		4,640,397	 4,640,397	2,315,049		(2,325,348)	
Expenditures							
Security		3,347,027	3,347,027	1,797,005		1,550,022	
Total Expenditures		3,347,027	3,347,027	1,797,005		1,550,022	
Excess (deficiency) of revenues over (under) expenditures		1,293,370	1,293,370	518,044		(775,326)	
Other Financing Sources (Uses)							
Transfers in		-	-	-		-	
Transfers out		=_				<u>-</u>	
Total other financing sources (uses)		-	-	-		-	
Net change in fund balance		1,293,370	1,293,370	518,044		(775,326)	
Fund balance-beginning		1,321,713	1,321,713	1,127,251		(194,462)	
Fund balance-ending	\$	2,615,083	\$ 2,615,083	\$ 1,645,295	\$	(969,788)	

Police Levy Special Revenue Fund

		Original Budget 2009-2010	Final Budget 2009-2010		Actual Biennium to Date Through 12/31/2009		Variance with Final Budget Positive (Negative)	
Revenues Taxes Investment income	\$	4,413,550 -	\$	4,413,550 -	\$	2,194,540 29,145	\$	(2,219,010) 29,145
Total Revenues		4,413,550		4,413,550		2,223,685		(2,189,865)
Expenditures Security Capital Outlay Total Expenditures Excess (deficiency) of revenues over (under) expenditures		3,158,266 - 3,158,266 1,255,284		3,158,266 3,158,266 1,255,284		1,406,728 65,191 1,471,919 751,766		1,751,538 (65,191) 1,686,347 (503,518)
Other Financing Sources (Uses) Transfers in Total other financing sources (uses) Net change in fund balance Fund balance-beginning		1,255,284 1,365,710		1,255,284 1,165,429		751,766 1,165,429		(503,518)
Fund balance-ending	Ф	2,620,994	<u> </u>	2,420,713	\$	1,917,195	\$	(503,518)

Parks Levy Special Revenue Fund

	Original Budget 009-2010	Final Budget 009-2010	Actual Biennium to Date Through 12/31/2009		F	ariance with inal Budget Positive (Negative)
Revenues Taxes Investment income Total Revenues	\$ 647,602 - 647,602	\$ 647,602 - 647,602	\$	320,321 1,717 322,038	\$	(327,281) 1,717 (325,564)
Expenditures Economic development Culture and recreation Capital Outlay Total Expenditures	61,000 587,102 648,102	61,000 587,102 648,102		1,747 218,303 220,050		59,253 368,799 - 428,052
Excess (deficiency) of revenues over (under) expenditures	(500)	(500)		101,988		102,488
Other Financing Sources (Uses) Transfers out Total other financing sources (uses) Net change in fund balance Fund balance-beginning Fund balance-ending	 (500) 500	 (500) 500	\$	101,988 127,406 229,394		102,488 126,906 229,394

Capital Equipment Special Revenue Fund

		Original Budget 2009-2010		Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009		F	ariance with inal Budget Positive (Negative)
Revenues Investment income	\$	84,000	æ	94.000	¢.	70 101	¢.	(F. 010)
Total Revenues	Φ	84,000	\$	84,000 84,000	\$	78,181 78,181	\$	(5,819) (5,819)
		07,000		04,000		70,101		(5,619)
Expenditures Current								
General government		58,947		73,100		316,946		(243,846)
Security of persons and property		1,746,638		1,746,638		406,757		1,339,881
Physical environment		53,500		53,500		4,445		49,055
Transportation		10,500		10,500		-		10,500
Economic environment		2,000		2,000		-		2,000
Culture and recreation		187,050		230,550		79,934		150,616
Capital outlay		1,800,927		1,891,927		27,118		1,864,809
Total Expenditures		3,859,562		4,008,215		835,200		3,173,015
Excess (deficiency) of revenues over (under) expenditures		(3,775,562)		(3,924,215)		(757,019)		3,167,196
Other Financing Sources (Uses)		, , ,		,		, ,		
Transfers in		2,000,000		2,000,000		939,747		(1,060,253)
Total other financing sources (uses)		2,000,000		2,000,000		939,747		(1,060,253)
Net change in fund balance		(1,775,562)		(1,924,215)		182,728		2,106,943
Fund balance-beginning		2,928,160		3,076,813		3,707,850		631,037
Fund balance-ending	\$	1,152,598	\$	1,152,598	\$	3,890,578	\$	2,737,980

Fire Equipment Special Revenue Fund

Davanas	Original Budget 2009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues Contributions	\$ -	\$ -	\$ 61,858	\$ 61,858
Investment income	160,000	160,000	56,768	(103,232)
Miscellaneous	80,000	80,000	38,898	(41,102)
Total Revenues	240,000	240,000	157,524	(82,476)
Expenditures				
Security of persons and property	110,000	110,000	4,267	105,733
Capital outlay	1,738,296	1,738,296	, -	1,738,296
Total Expenditures	1,848,296	1,848,296	4,267	1,844,029
Excess (deficiency) of revenues over (under) expenditures	(1,608,296)	(1,608,296)	153,257	1,761,553
Other Financing Sources (Uses)				
Disposition of capital assets	=	-	24,150	24,150
Transfers in	1,422,000	1,422,000	711,000	(711,000)
Total other financing sources (uses)	1,422,000	1,422,000	735,150	(686,850)
Net change in fund balance	(186,296)	(186,296)	888,407	1,074,703
Fund balance-beginning	1,955,488	1,955,488	2,841,196	885,708
Fund balance-ending	\$ 1,769,192	\$ 1,769,192	\$ 3,729,603	\$ 1,960,411

Real Estate Excise Tax Special Revenue Fund

	Budget Bu		Final Budget 2009-2010	9			Variance with Final Budget Positive (Negative)		
Revenues									
Taxes	\$	8,871,652	\$	8,871,652	\$	2,170,003	\$	(6,701,649)	
Investment income		=_		=		140,640		140,640	
Total Revenues		8,871,652		8,871,652		2,310,643		(6,561,009)	
Other Financing Sources (Uses)									
Transfers out		(18,277,479)		(18,277,479)		(11,257,397)		7,020,082	
Total other financing sources (uses)		(18,277,479)		(18,277,479)		(11,257,397)		7,020,082	
Net change in fund balance		(9,405,827)		(9,405,827)		(8,946,754)		459,073	
Fund balance-beginning		9,405,827		9,405,827		9,545,765		139,938	
Fund balance-ending	\$	_	\$	_	\$	599,011	\$	599,011	

Felony Seizure Special Revenue Fund

		Original Budget 2009-2010		Final Budget 2009-2010	 Actual nium to Date Through 2/31/2009	Variance with Final Budget Positive (Negative)		
Revenues								
Fines and forfeitures	\$	30,000	\$	32,916	\$ 2,000	\$	(30,916)	
Total Revenues		30,000		32,916	2,000		(30,916)	
Expenditures								
Security of persons and property		155,753		158,669	5,888		152,781	
Total Expenditures		155,753		158,669	5,888		152,781	
Excess (deficiency) of revenues								
over (under) expenditures		(125,753)		(125,753)	(3,888)		121,865	
Net change in fund balance		(125,753)		(125,753)	(3,888)		121,865	
Fund balance-beginning		125,753		125,753	136,425		10,672	
Fund balance-ending	\$	_	\$	-	\$ 132,537	\$	132,537	

Emergency Dispatch Special Revenue Fund

	Original Budget 2009-2010	Final Budget 2009-2010	Actual Biennium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)
Revenues Investment income Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures Security of persons and property Capital outlay Total Expenditures Excess (deficiency) of revenues over (under) expenditures	- - - - -	- - - - - -	- - - -	- - - - -
Net change in fund balance Fund balance-beginning Fund balance-ending	\$ -	\$ -	9,693 \$ 9,693	9,693 \$ 9,693

Business License Surcharge Special Revenue Fund

	Original Budget 2009-2010		Final Budget 2009-2010		Actual nnium to Date Through 12/31/2009	Variance with Final Budget Positive (Negative)		
Revenues								
Taxes	\$ 8,789,006	\$	8,789,006	\$	4,468,547	\$	(4,320,459)	
Investment income	 200,000		200,000		194,625		(5,375)	
Total Revenues	8,989,006		8,989,006		4,663,172		(4,325,834)	
Other Financing Sources (Uses)								
Transfers out	(13,684,925)		(13,684,925)		(5,699,574)		7,985,351	
Total other financing sources (uses)	(13,684,925)		(13,684,925)		(5,699,574)		7,985,351	
Net change in fund balance	(4,695,919)		(4,695,919)		(1,036,402)		3,659,517	
Fund balance-beginning	4,854,669		4,854,669		4,843,713		(10,956)	
Fund balance-ending	\$ 158,750	\$	158,750	\$	3,807,311	\$	3,648,561	
	\$ 	\$		\$		\$, ,	

Tourism Special Revenue Fund

	Original		Final		_	Actual nium to Date	Variance with Final Budget		
	Budget 2009-2010			Budget 2009-2010		Through 12/31/2009		Positive (Negative)	
Revenues									
Taxes	\$	616,791	\$	616,791	\$	220,250	\$	(396,541)	
Investment income		16,884		16,884		7,674		(9,210)	
Total Revenues		633,675		633,675		227,924		(405,751)	
Expenditures									
Economic development		570,500		692,344		258,485		433,859	
Total Expenditures		570,500		692,344		258,485		433,859	
Excess (deficiency) of revenues over (under) expenditures		63,175		(58,669)		(30,561)		28,108	
Other Financing Sources (Uses)									
Transfers out		(271,000)		(330,868)		(112,655)		218,213	
Total other financing sources (uses)		(271,000)		(330,868)		(112,655)		218,213	
Net change in fund balance		(207,825)		(389,537)		(143,216)		246,321	
Fund balance-beginning		250,509		432,221		432,222		1	
Fund balance-ending	\$	42,684	\$	42,684	\$	289,006	\$	246,322	

Solid Waste Recycling Special Revenue Fund

	Original Budget		Final Budget		Actual Biennium to Date Through		Variance with Final Budget Positive		
		2009-2010		2009-2010		12/31/2009		(Negative)	
Revenues									
Intergovernmental	\$	110,818	\$	110,818	\$	119,683	\$	8,865	
Charges for services		815,982		815,982		388,155		(427,827)	
Investment income		55,043		55,043		9,548		(45,495)	
Miscellaneous		-		-		204		204	
Total Revenues		981,843		981,843		517,590		(464,253)	
Expenditures									
Physical environment		1,345,603		1,345,076		643,142		701,934	
Total Expenditures		1,345,603		1,345,076		643,142		701,934	
Excess (deficiency) of revenues over (under) expenditures		(363,760)		(363,233)		(125,552)		237,681	
Net change in fund balance		(363,760)		(363,233)		(125,552)		237,681	
Fund balance-beginning		`429,198 [´]		`599,281 [´]		`599,281 [°]		-	
Fund balance-ending	\$	65,438	\$	236,048	\$	473,729	\$	237,681	

Advanced Life Support Special Revenue Fund

	Original Budget 2009-2010			Final Budget 2009-2010	Actual nnium to Date Through 2/31/2009	Variance with Final Budget Positive (Negative)		
Revenues Intergovernmental	\$	11,530,325	\$	11,530,325	\$ 6,003,712	\$	(5,526,613)	
Total Revenues		11,530,325	_	11,530,325	 6,003,712		(5,526,613)	
Expenditures								
Security of persons and property		10,627,119		10,601,163	5,194,687		5,406,476	
Capital outlay Debt Service		-		-	251,826		(251,826)	
Interest and Debt Issuance Costs		-		-	15,876		(15,876)	
Total Expenditures		10,627,119		10,601,163	5,462,389		5,138,774	
Excess (deficiency) of revenues over (under) expenditures		903,206		929,162	541,323		(387,839)	
Other Financing Sources (Uses) Transfers out		-		-	 <u>-</u>		<u>-</u>	
Total other financing sources (uses)					_		-	
Net change in fund balance		903,206		929,162	541,323		(387,839)	
Fund balance-beginning		-		-	 110,501		110,501	
Fund balance-ending	\$	903,206	\$	929,162	\$ 651,824	\$	(277,338)	

Capital Improvements Program Capital Projects Fund

For the year ended December 31, 2009

		Original Budget 2009-2010	Final Budget 2009-2010		Actual Biennium to Date Through 12/31/2009		Variance with Final Budget Positive (Negative)	
Revenues	_		_		_		_	
Taxes	\$	2,200,000	\$	2,200,000	\$	1,100,000	\$	(1,100,000)
Intergovernmental		6,124,724		6,617,727		9,620,298		3,002,571
Charges for services		8,062,030		8,062,030		9,165,958		1,103,928
Contributions		875,800		1,248,492		10,225,103		8,976,611
Investment income		2,099,424		2,099,424		977,119		(1,122,305)
Miscellaneous		23,357,360		23,359,408		470,209		(22,889,199)
Total Revenues		42,719,338		43,587,081		31,558,687		(12,028,394)
Expenditures								
Current								
General government		3,915,436		4,112,940		1,491,886		2,621,054
Security of persons and property		583,000		1,183,000		998,857		184,143
Physical environment		-		65,400		37,036		28,364
Transportation		5,397,936		5,421,576		4,180,213		1,241,363
Economic development		4,353,316		1,441,171		-		1,441,171
Culture and Recreation		774,583		774,583		436,651		337,932
Capital outlay		114,431,702		114,477,720		27,477,337		87,000,383
Debt service								
Principal		2,842,297		2,842,297		1,378,611		1,463,686
Interest		3,533,962		3,533,962		1,810,971		1,722,991
Total Expenditures		135,832,232		133,852,649		37,811,562		96,041,087
Excess (deficiency) of revenues over (under) expenditures		(93,112,894)		(90,265,568)		(6,252,875)		84,012,693
Other Financing Sources (Uses)								
Bond Proceeds		-		-		-		-
Disposition of assets		-		-		-		-
Transfers in		40,192,817		40,192,817		21,284,073		(18,908,744)
Transfers out		(3,320,000)		(7,484,245)		(549,022)		6,935,223
Total other financing sources and uses		36,872,817		32,708,572		20,735,051		(11,973,521)
Net change in fund balance		(56,240,077)		(57,556,996)		14,482,176		72,039,172
Fund balance-beginning		70,524,588		70,524,588		47,383,944		(23,140,644)
Fund balance-ending	\$	14,284,511	\$	12,967,592	\$	61,866,120	\$	48,898,528
						,		

The notes to the financial statements are an integral part of this statement.

Regular Levy Debt Service Fund

	Original Budget 2009-2010	Final Budget 2009-2010	 Actual nnium to Date Through 2/31/2009	-	ariance with Final Budget Positive (Negative)
Expenditures					
Principal	\$ 2,290,000	\$ 2,290,000	\$ 1,125,000	\$	1,165,000
Interest	3,010,025	3,010,025	1,524,700		1,485,325
Total Expenditures	5,300,025	5,300,025	2,649,700		2,650,325
Other Financing Sources (Uses)					
Transfers in	5,300,025	5,300,025	2,649,700		(2,650,325)
Total other financing sources (uses)	5,300,025	5,300,025	2,649,700		(2,650,325)
Net change in fund balance	-	-	-		-
Fund balance-beginning	 -	=	-		=
Fund balance-ending	\$ -	\$ -	\$ -	\$	-

Special Levy Debt Service Fund

	Original Budget 2009-2010		2	Final Budget 2009-2010	Bienr	Actual nium to Date Fhrough 2/31/2009	Variance with Final Budget Positive (Negative)	
Revenues			_		•	00=040	•	(000 040)
Taxes	\$	574,726	\$	574,726	\$	287,810	\$	(286,916)
Total Revenues		574,726		574,726		287,810		(286,916)
Expenditures								
Principal		541,739		541,739		245,000		296,739
Interest		74,727		74,727		42,743		31,984
Total Expenditures		616,466		616,466		287,743		328,723
Excess (deficiency) of revenues over (under) expenditures		(41,740)		(41,740)		67		41,807
Net change in fund balance		(41,740)		(41,740)		67		41,807
Fund balance-beginning		953,881		953,881		273,533		(680,348)
Fund balance-ending	\$	912,141	\$	912,141	\$	273,600	\$	(638,541)