

2012 BUDGET

FINAL

FUND STATEMENTS

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ORDINANCE NO. 156, 2011
OF THE COUNCIL OF THE CITY OF FORT COLLINS
BEING THE ANNUAL APPROPRIATION ORDINANCE
RELATING TO THE ANNUAL APPROPRIATIONS
FOR THE FISCAL YEAR 2012; AMENDING THE BUDGET FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2012, AND ENDING
DECEMBER 31, 2012; AND FIXING THE MILL LEVY FOR FISCAL YEAR 2012

WHEREAS, on December 21, 2010, the City Council adopted on second reading Ordinance No. 134, 2010, approving an amended biennial budget for the years beginning on January 1, 2011, and January 1, 2012; and

WHEREAS, the City Manager has submitted to the City Council proposed amendments to the 2012 budget adopted by the City Council in Ordinance No. 134, 2010; and

WHEREAS, Article V, Section 4, of the City Charter requires that, before the last day of November of each fiscal year, the City Council shall appropriate on a fund basis and by individual project for capital projects and federal or state grant projects, such sums of money as it deems necessary to defray all expenditures of the City during the ensuing fiscal year based upon the budget as approved by the City Council; and

WHEREAS, Article V, Section 5, of the City Charter provides that the annual appropriation ordinance shall also fix the tax levy upon each dollar of the assessed valuation of all taxable property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment during the ensuing fiscal year for all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds; and

WHEREAS, Article XII, Section 6, of the City Charter permits the City Council to fix, establish, maintain, and provide for the collection of such rates, fees, or charges for water and electricity, and for other utility services furnished by the City as will produce revenues sufficient to pay into the General Fund in lieu of taxes on account of the City-owned utilities such amount as may be established by the City Council; and

WHEREAS, Article V, Section 10, of the City Charter authorizes the City Council to transfer by ordinance any unexpended and unencumbered appropriated amount or portion thereof from one fund or capital project to another fund or capital project, provided that the purpose for which the transferred funds are to be expended remains unchanged; the purpose for which the funds were initially appropriated no longer exists; or the proposed transfer is from a fund or capital project in which the amount appropriated exceeds the amount needed to accomplish the purpose specified in the appropriation ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the City Council has reviewed the City Manager's recommended changes to the "2012 Proposed Appropriations" section of the Fort Collins 2011 and 2012 Biennial Budget

(the "Biennial Budget"), as shown on pages 38 through 40 thereof, a copy of which Biennial Budget is on file with the office of the City Clerk, and hereby amends the Biennial Budget so as to reflect the following changes:

2012 Proposed Appropriations

	<u>Existing</u>	<u>Amount of Adjustments</u>	<u>As Amended</u>
GENERAL FUND	\$103,002,311	\$1,200,445	\$104,202,756
 <u>ENTERPRISE FUNDS</u>			
Golf	\$ 3,000,567		\$ 3,000,567
Light & Power Operating	109,881,317	2,146,474	112,027,791
Capital:			
Electric Substations	<u>725,000</u>	<u> </u>	<u>725,000</u>
Capital Total	<u>725,000</u>	<u> </u>	<u>725,000</u>
Total Light & Power	<u>110,606,317</u>	<u>2,146,474</u>	<u>112,752,791</u>
Stormwater Operating	10,709,394	22,000	10,731,394
Capital:			
Asset Management	88,333		88,333
Boxelder Stormwater Authority	370,000		370,000
Cache La Poudre Drainage	0	1,000,000	1,000,000
Drainage & Detention System	370,000		370,000
Stormwater Developer Repays	95,000		95,000
Stormwater Master Planning	95,000		95,000
West Vine Basin	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>
Capital Total	<u>1,018,333</u>	<u>2,600,000</u>	<u>3,618,333</u>
Total Stormwater	<u>11,727,727</u>	<u>2,622,000</u>	<u>14,349,727</u>
Wastewater Operating	18,277,139		18,277,139
Capital:			
Asset Management	88,334		88,334
Collection System Replacement	1,270,000		1,270,000
Collection System Study	50,000		50,000
Flow Monitoring Stations	75,000		75,000
Sludge Disposal Program	200,000		200,000
Water Reclamation Replacement Program	<u>1,275,000</u>	<u> </u>	<u>1,275,000</u>
Capital Total	<u>2,958,334</u>	<u> </u>	<u>2,958,334</u>
Total Wastewater	<u>21,235,473</u>	<u> </u>	<u>21,235,473</u>

Water Operating	26,202,294	88,054	26,290,348
Capital:			
Asset Management	88,333		88,333
Cathodic Protection	115,000		115,000
Distribution System Replacement	1,015,000		1,015,000
Engineering Distribution System Replacement	1,425,000		1,425,000
Halligan Reservoir Expansion	190,000		190,000
Water Meter Replacement & Rehabilitation	920,000	580,000	1,500,000
Water Production Replacement Program	1,340,000		1,340,000
Water Supply Development	<u>100,000</u>		<u>100,000</u>
Capital Total	<u>5,193,333</u>	<u>580,000</u>	<u>5,773,333</u>
Total Water	<u>31,395,627</u>	<u>668,054</u>	<u>32,063,681</u>
TOTAL ENTERPRISE FUNDS	<u>\$177,965,711</u>	<u>\$5,436,528</u>	<u>\$183,402,239</u>
<u>INTERNAL SERVICE FUNDS</u>			
Benefits	\$22,949,435		\$22,949,435
Data & Communications	7,346,213	\$810,597	8,156,810
Equipment	9,927,360		9,927,360
Self Insurance	3,259,300		3,259,300
Utility Customer Service & Administration	<u>15,232,183</u>		<u>15,232,183</u>
TOTAL INTERNAL SERVICE FUNDS	<u>\$58,714,491</u>	<u>\$810,597</u>	<u>\$59,525,088</u>
<u>SPECIAL REVENUE & DEBT SERVICE FUNDS</u>			
Capital Improvement Expansion	\$ 634,353		\$ 634,353
Capital Leasing Corporation	5,299,731		5,299,731
Cemeteries	535,939		535,939
Cultural Services & Facilities	4,570,259	\$2,400	4,572,659
Debt Service	355,300		355,300
General Employees' Retirement	3,076,450		3,076,450
Keeping Fort Collins Great Operating	17,738,693	40,000	17,778,693
Capital:			
City Bridge Program	564,931		564,931
Laporte-Whitcomb Bridge Replacement	670,000		670,000
Pedestrian Access	0	260,000	260,000
Trail Acquisition/Development	<u>158,000</u>		<u>158,000</u>
Capital Total	<u>1,392,931</u>	<u>260,000</u>	<u>1,652,931</u>
Total Keeping Fort Collins Great	<u>19,131,624</u>	<u>300,000</u>	<u>19,431,624</u>
Natural Areas	8,682,942	213,050	8,895,992
Perpetual Care	45,407		45,407
Recreation	6,416,093		6,416,093
Sales & Use Tax	11,428,000	365,000	11,793,000

Street Oversizing	3,046,663		3,046,663
Timberline/Prospect SID	102,926		102,926
Transit Services	11,019,384	526,811	11,546,195
Transportation Services	<u>22,711,173</u>	<u>182,500</u>	<u>22,893,673</u>
TOTAL SPECIAL REVENUE & DEBT SERVICE FUNDS	<u>\$97,056,244</u>	<u>\$ 1,589,761</u>	<u>\$98,646,005</u>
 CAPITAL IMPROVEMENT FUNDS			
<u>General City Capital</u>			
City Bridge Program	\$300,000		\$300,000
Police Facility	750,000	(750,000)	0
Railroad Crossing Replacement	<u>100,000</u>	<u> </u>	<u>100,000</u>
Total General City Capital	<u>\$1,150,000</u>	<u>(750,000)</u>	<u>\$400,000</u>
 <u>1/4 Cent Building on Basics</u>			
Administration	\$35,961		\$35,961
Bicycle Program Plan Implementation	125,000		125,000
Intersection Improvements and Traffic Signals	3,500,000		3,500,000
Pedestrian Plan and ADA Improvements	0	300,000	300,000
Senior Center Expansion	<u>430,239</u>	<u> </u>	<u>430,239</u>
Total 1/4 Cent Building on Basics	<u>\$ 4,091,200</u>	<u>300,000</u>	<u>\$4,391,200</u>
 <u>Conservation Trust Fund</u>			
Administration	\$ 267,905		\$ 267,905
Fossil Creek Trail	50,000	546,571	596,571
Open Space Acquisition	10,000		10,000
Trail Acquisition/Development	350,000		350,000
Transfer to General Fund-Parks Maintenance	1,276,717	(546,571)	730,146
Tri-City Trails	<u>30,000</u>	<u> </u>	<u>30,000</u>
Total Conservation Trust Fund	<u>\$1,984,622</u>	<u>0</u>	<u>\$1,984,622</u>
 <u>Neighborhood Parkland Fund</u>			
Administration	\$ 406,087		\$ 406,087
Equipment Replacement	15,000		15,000
New Park Site Acquisition	400,000		400,000
New Park Site Development	150,000		150,000
Richards Lake Park	200,000		200,000
Staley Neighborhood Park	<u>400,000</u>		<u>400,000</u>

Trailhead Park	<u>300,000</u>	<u>300,000</u>
Total Neighborhood Parkland Fund	<u>\$1,871,087</u>	<u>\$1,871,087</u>
TOTAL CITY FUNDS	\$445,835,666	\$8,587,331 \$454,422,997

Section 2. That there is hereby appropriated out of the revenues of the City, for the fiscal year beginning January 1, 2012, and ending December 31, 2012, the sum of FOUR HUNDRED FIFTY-FOUR MILLION FOUR HUNDRED TWENTY-TWO THOUSAND NINE HUNDRED NINETY-SEVEN DOLLARS (\$454,422,997) to be raised by taxation and otherwise, which sum is deemed by the City Council to be necessary to defray all expenditures of the City during said budget year, to be divided and appropriated for the purposes shown in Section 1 above.

Section 3. Mill Levy.

a. That the 2012 mill levy rate for the taxation upon each dollar of the assessed valuation of all the taxable property within the city of Fort Collins as of December 31, 2011, shall be 9.797 mills, which levy represents the amount of taxes for City purposes necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds.

b. That the City Clerk shall certify this levy of 9.797 mills to the County Assessor and the Board of Commissioners of Larimer County, Colorado, in accordance with the applicable provisions of law, as required by Article V, Section 5, of the City Charter.

Introduced, considered favorably on first reading, and ordered published this 1st day of November, A.D. 2011, and to be presented for final passage on the 15th day of November, A.D. 2011.

ATTEST:

Ganda H. Reay
City Clerk



Kevin Weikert
Mayor

Passed and adopted on final reading on the 15th day of November, A.D. 2011.

ATTEST:

Ganda H. Reay
City Clerk



Kevin Weikert
Mayor

ORDINANCE NO. 061
OF THE COUNCIL OF THE CITY OF FORT COLLINS, COLORADO
EX-OFFICIO THE BOARD OF DIRECTORS OF GENERAL IMPROVEMENT
DISTRICT NO. 1, DETERMINING AND FIXING THE MILL LEVY FOR THE GENERAL
IMPROVEMENT DISTRICT NO. 1 FOR THE FISCAL YEAR 2012;
DIRECTING THE SECRETARY OF THE DISTRICT TO CERTIFY SUCH LEVY
TO THE BOARD OF COMMISSIONERS OF LARIMER COUNTY
AND MAKING THE FISCAL YEAR 2012 ANNUAL APPROPRIATION

WHEREAS, City of Fort Collins General Improvement District No. 1 (the "GID") in Fort Collins, Colorado, has been duly organized in accordance with the ordinances of the City and the statutes of the State of Colorado; and

WHEREAS, the GID staff has considered the amount of money to be raised by a levy on the taxable property in the GID and recommends that a levy of 4.924 mills upon each dollar of the assessed valuation of all taxable property within the limits of the GID is required during 2012 to pay the cost of operating the GID; and

WHEREAS, the GID staff estimates a levy of 4.924 mill will result in \$249,000 of revenue; and

WHEREAS, the amount of this proposed mill levy is not an increase over prior years so that prior voter approval of the levy is not required under Article X, Section 20 of the State Constitution; and

WHEREAS, Section 39-5-128(1), C.R.S., requires certification of any tax levy to the Board of County Commissioners no later than December 15; and

WHEREAS, additional revenue is collected by the GID from such sources as the automobile ownership tax, ad valorem taxes, and interest earnings and that revenue for 2012 is anticipated to be \$54,179; and

WHEREAS, it is the desire of the City Council, acting as the ex-officio Board of Directors of the GID, to appropriate the necessary funds for operating costs and capital improvements of the GID for the fiscal year beginning January 1, 2012, and ending December 31, 2012.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS, Ex-Officio the Board of Directors of City of Fort Collins General Improvement District No. 1, as follows:

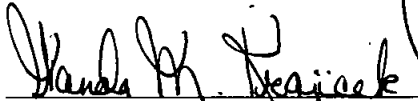
Section 1: That, for the purpose of providing the necessary funds to meet the expenses to be incurred in the General Improvement District No. 1 in 2012, 4.924 mills is hereby levied upon each dollar of the assessed valuation of all taxable property within the General Improvement District No.1 as of December 31, 2011.

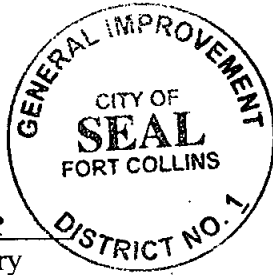
Section 2. That the Secretary of the General Improvement District No. 1 is hereby authorized and directed to certify such levy to the Board of County Commissioners of Larimer County as provided by law.

Section 3. That the City Council, acting ex-officio as the Board of Directors of City of Fort Collins General Improvement District No. 1, hereby appropriates out of the revenues of General Improvement District No. 1 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 the sum of THREE HUNDRED THREE THOUSAND ONE HUNDRED SEVENTY NINE DOLLARS (\$303,179) to be raised by taxation and additional revenue to be expended for the authorized purposes of the General Improvement District No.1.

Introduced, considered favorably on first reading, and ordered published this 18th day of October, A.D. 2011, and to be presented for final passage on the 1st day of November, A.D. 2011.

ATTEST:

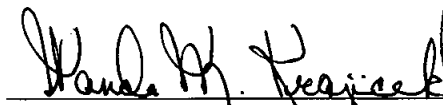

City Clerk, Ex Officio Secretary




Mayor, Ex Officio President

Passed and adopted on final reading on the 1st day of November, A.D. 2011.

ATTEST:


City Clerk, Ex Officio Secretary




Mayor, Ex Officio President

RESOLUTION NO. 040
OF THE BOARD OF COMMISSIONERS OF THE
FORT COLLINS URBAN RENEWAL AUTHORITY
ADOPTING A BUDGET FOR THE FORT COLLINS
URBAN RENEWAL AUTHORITY

WHEREAS, the Fort Collins Urban Renewal Authority (the "URA") was created on January 5, 1982, by City Council's adoption of Resolution 1982-010, which designated the City Council as the Board of Commissioners of the Authority; and

WHEREAS, the URA operates to eliminate blight and prevent the spread of blight within the urban renewal area in accordance with the Urban Renewal Law of Colorado, Section 31-25-101; and

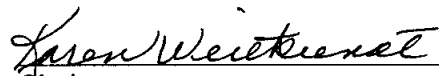
WHEREAS, the URA has considered a proposed budget for fiscal year 2012 and wishes to adopt the 2012 URA budget as described herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE FORT COLLINS URBAN RENEWAL AUTHORITY as follows:

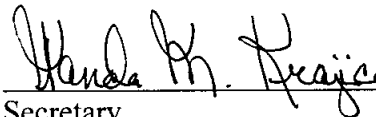
Section 1. That the budget shown on Exhibit "A," attached hereto and incorporated herein by this reference, is approved and the amounts stated therein are appropriated for fiscal year 2012.

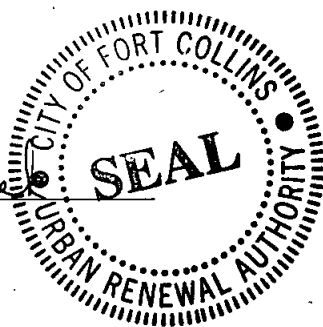
Section 2. That the City of Fort Collins' Financial Officer is hereby directed to file a certified copy of the attached budget with the office of the Division of Local Government, Department of Local Affairs, State of Colorado.

Passed and adopted at a regular meeting of the Board of Commissioners of the Fort Collins Urban Renewal Authority this 20th day of December A.D. 2011.


Chairperson

ATTEST:


Secretary



URBAN RENEWAL AUTHORITY
2012 BUDGET

North College Urban Renewal Plan Area

Estimated Revenue:

Tax Increment Collections (Debt Service Fund)	\$	913,815
Interest on Investments (Debt Service Funds)	\$	9,500
Interest on Investments (Operating fund)	\$	<u>75,000</u>
Total estimated Revenue for the URA	\$	<u>998,315</u>

Expenses:

Operations and Maintenance	\$	198,583
Consultant Fees associated with existing projects	\$	20,000
Total Operational Costs	\$	<u>218,583</u>
Annual Debt Service Payments		
Loan #1 - Valley Steel (Completed in 2011)	\$	-
Loan #2 - North College Marketplace 2009 (\$5M)	\$	354,821
Loan #4 - JAX 2010 (\$173K)	\$	37,186
Loan #5 - NECCO 2011 (\$326K)	\$	9,827
Loan #6 - Kaufman and Robinson 2011 (\$192K)	\$	4,745
Loan #7 - North College Marketplace 2011 (\$3M)	\$	238,717
Total Debt Service Payments	\$	<u>645,296</u>
Total 2012 Urban Renewal Authority Budget	\$	<u>863,879</u>

Midtown Urban Renewal Plan Area (Prospect South TIF District)

\$

*no revenue projected in 2012
*no expenses projected in 2012

2012 Budget Adjustment Requests - BY BFO RESULT AREA

Results Area	Adjustment Requested	Revision Requests	
		Ongoing \$	One-Time \$
Cultural, Parks & Recreation			
	Arts in Public Places (APP) Adjustment	\$0	\$2,400
	Restore Conservation Trust Funds for Trail Construction	\$546,571	\$0
		\$546,571	\$2,400
Economic Health			
	Development Review - Customer Service Demand (1 FTE)	\$65,000	\$0
	Development Review Succession Planning (1.25 Cont. FTE)	\$75,341	\$0
	Downtown Holiday Lighting	\$30,000	\$0
	Downtown Ice Rink Installation and Removal	\$10,000	\$0
	Mason Corridor Parking Study	\$0	\$50,000
	Neighborhood Planning Outreach Specialist (Ombudsman)	\$0	\$75,000
	Regional Planning Assistance	\$0	\$50,000
		\$180,341	\$175,000
Environmental Health			
	Energy Efficiency Financing Program (.5 FTE)	\$300,000	\$0
	Healthy Home Staff Increase	\$0	\$40,000
	Household Hazardous Waste Community Event	\$22,000	\$0
	Reorganization: Office of Sustainability	\$122,200	\$0
	Water Meter Replacement and Rehabilitation	\$0	\$580,000
	Water Payments in Lieu of Taxes (PILOT) Increase	\$88,054	\$0
		\$532,254	\$620,000
High Performing Government			
	Affordable Housing Relocation Assistance	\$0	\$50,000
	Assistant to the City Manager and CPIO (1 FTE)	\$176,320	\$0
	CMO Policy and Project Manager Increase from .8 to 1.0 FTE	\$15,000	\$0
	Mason Corridor Synergies and Support Services	\$0	\$150,000
	Microsoft Office 2010 Software Upgrade	\$0	\$550,000
	MIS Email, Blackberry & Smart Phone Services	\$28,000	\$80,000
	MIS Network Services Resource Support	\$0	\$62,400
	MIS Technology Customer Software Compliance Support	\$0	\$59,488
	MIS Technology Customer Support Restructure	\$30,709	\$0
	Police Debt Payment Correction	\$0	(\$750,000)
		\$250,029	\$201,888
Neighborhood Livability			
	Affordable Housing/Human Services	\$54,499	\$0
		\$54,499	\$0
Safe Community			
	Light & Power Payments in Lieu of Taxes (PILOT) Increase	\$121,969	\$0
	Master Plan Flood Mitigation Project Property	\$0	\$1,600,000
	PFA Non-Discretionary & Total Compensation Increase	\$228,926	\$0
	Police Services Ticket Surcharge Officer (1 FTE)	\$118,709	\$0
	Purchase Power Increase	\$1,724,505	\$0
	Remove Structures from Poudre River Floodway	\$0	\$1,000,000
		\$2,194,109	\$2,600,000
Transportation			
	Additional FLEX Service	\$526,811	
	Pedestrian Access and ADA Improvements		\$300,000
	Sidewalk Improvements		\$260,000
		\$526,811	\$560,000
	Sub-total	\$4,284,614	\$4,159,288
	ALL FUNDS TOTAL:		<u>\$8,443,902</u>

2012 Budget Adjustments

Packages and Offers

Budget Revision Year: 2012

CULTURE, PARKS AND RECREATION

Arts in Public Places (APP) Adjustment

2012 - \$2,400

This exception corrects the 2012 funding to be received for the Art in Public Places (APP) program. APP encourages and enhances artistic expression and appreciation and adds value to the Fort Collins community through acquiring, exhibiting and maintaining public art. APP is primarily a 1% program, meaning City capital projects with a budget of more than \$250,000 designate 1% of their project budget for art.

The 2012 APP offer was based on projects known at that time. This exception is based on the final 2012 budgeted parks and trails. Projects in the Capital Projects Fund and Utility Funds did not change from their original projection.

Restore Conservation Trust Funds for Trail Construction

2012 - \$546,571

This revision request reduces the amount to be transferred from the Conservation Trust Fund to the General Fund for park maintenance in 2012. This reduction brings the transfer back to the 2010 level of \$730,146. The current budgeted transfer in 2012 is \$1,276,717 (\$934,717 ongoing and \$342,000 reserves). Funding for park maintenance at this level is not sustainable in the Conservation Trust Fund and eliminates funding for the trail construction program.

When compiling the 2011-2012 budget there were insufficient General Fund revenues to support the parks maintenance expenses approved for 2012. The decision was made to increase the use of Conservation Trust money including the use of reserves for parks maintenance in 2012 and reconsider the funding during the 2012 revision process. If General Fund revenues (primarily Sales and Use Taxes) came in higher than expected, we would backfill the Conservation Trust Fund reserves and ongoing revenue.

ECONOMIC HEALTH

Development Review - Customer Service Demand

2012 - \$65,000

This request is to increase 2 existing half-time (.5 FTE) positions to full-time (1.0 FTE) in order to help meet the increased demand in the Development Review Center (DRC). Since 2006, 11.7 FTE have been eliminated from the DRC: 4.5 FTE in 2006 as part of the consolidation efforts and 7.2 FTE in 2009 due to a decline in development and building activity. These positions included: 1 FTE Director (Neighborhood & Building Services), 2 FTE Building Inspectors, 1 FTE Plans Analyst, 1 FTE Senior Planner, 1 FTE City Planner, 3 FTE Customer Service Reps, 1 FTE Admin Assistant, 1 FTE Admin Secretary, .5 FTE Environmental Planner and a .2 FTE Civil Engineer. Since 2009, we have seen an increase in activities for both 2010 and YTD 2011. The most marked increase in activity has been with building permits where we are 35% higher than in 2009 as of July 31st. This results in added activities for many staff in the DRC, including Customer Service, Planners, Plans Analysts and Inspectors. As well, added responsibilities from new programs such as Green Building, have also resulted in additional work load.

Development Review - Succession Planning

2012 - \$75,341

The Development Review Center (DRC) will be losing a long-term, 22-year employee (City Planner) at the end of March 2012 due to retirement. In an effort to maintain service levels to the best of our ability, to ensure sufficient time to train and pass on the wealth of information possessed by the current incumbent to a new City Planner, and to implement the automation of planning and development records, we are proposing to implement a succession planning process.

Downtown Holiday Lighting

2012 - \$30,000

City Council reduced the City funding of this request giving staff direction to find other funds to cover the full cost. This is a request to fund the downtown holiday lighting for the 2012/2013 holiday season. As a result of the amendment to

the DDA statute, the DDA will be allowed to collect tax increment revenue for a total of 50 years, but in a reduced capacity in the final 20 years. The combined effects of the statutory amendment resulted in a projected revenue reduction for the DDA of 63% beginning in fiscal year 2012. Due to this reduction, the DDA no longer has funding for the holiday lights. The DDA initially purchased the lights in 2007 for \$100,000. The City, DDA, and Downtown Business Association (DBA) agreed to split the cost of installation and removal of the lights each year. The City and DDA paid \$30,000 and DBA paid \$15,000. In 2010 neither the City nor the DBA had funding for the lights, so DDA paid the entire cost. The DDA will cover the cost in 2011, but that is the last year. This offer also includes repairs and replacement of lights. The weather, vandalism, and squirrels have taken a toll on the current lights and there is a need to replace light bulbs and some light strands. This offer requested \$15,000 for replacement and repair of the lights and \$70,000 for installation and removal.

Downtown Ice Rink Installation and Removal

2012 - \$10,000

City Council reduced the City funding of this request giving staff direction to find other funds to cover the full cost. This request is for funding to set up and remove the ice rink in Old Town Square for the 2012/2013 holiday season. As a result of the amendment to the DDA statute, the DDA will be allowed to collect tax increment revenue for a total of 50 years, but in a reduced capacity in the final 20 years. The combined effects of the statutory amendment resulted in a projected revenue reduction for the DDA of 63% beginning in fiscal year 2012. Due to this reduction, the DDA no longer has funding for the ice rink. The DDA initially purchased the ice rink in 2005 for \$200,000 and pays the Parks Division to install and remove the rink. The Recreation Department operates the rink. Sufficient revenue is generated from the operation of the rink to cover Recreations costs, but not the installation and removal costs. DDA has funding for the rink in 2011, but not 2012. The ice rink offer (105.2) was purchased in 2011 and 2012 with DDA as the funding source.

Mason Corridor Parking Study

2012 - \$50,000

This request is to fund a strategic parking study specifically with the purpose of encouraging higher density along the Mason Corridor. The parking consultant would work with Economic Health and PDT to review existing policies and plans and make recommendations to the team to create a strategy which would make it "market feasible" to build parking structures or similar other strategies that would make it possible for developers to put four story buildings along the corridor. Under current real estate conditions it is not likely that this will occur without a public strategy that makes this work. It is likely that the URA may play a role in this strategy. The corridor today provides roughly 40% of the City's retail tax base but the base is in jeopardy of being eroded due to increasing vacancies and the gradual reduction in quality of the buildings in the corridor.

Outcomes: The long term outcome of this offer would be an increase in number of high density (4 story +) projects along the Mid Town corridor. The intermediate result would be a completed strategic plan specifically devoted to mid town parking,

Neighborhood Planning Outreach Specialist (Ombudsman)

2012 - \$75,000

This request funds a new position to act in a liaison role between the City's Current Planning Department and citizens and neighborhood organizations potentially affected by proposed development. This Neighborhood Outreach Specialist would assist citizens throughout the development review planning process.

This position is to be housed in the Neighborhood Services Division of CDNS. Specific personnel costs have not been determined yet by CDNS and Human Resources, but it is anticipated that this position is likely to fall in or near the Administrative Professional (AP) level 03. Fully loaded personnel costs may be in the range of \$75,000. There may also be additional resources needed for materials, office expenses, etc.

Please note that this is a one time budget amendment request. If approved, these costs would be added as ongoing expenses as part of the 2013-2014 CDNS/Neighborhood Services BFO offers.

Regional Planning Assistance

2012 - \$50,000

This offer creates a funding source for participation in regional planning opportunities that arise from time to time. Some of these opportunities are regional partnerships that require financial participation. An example of a current funding

partnership need is the currently ongoing "Embrace Northern Colorado" effort. Note: These funds are separate and in addition to annual dues allocated for membership in the North Front Range Metropolitan Planning Organization (regional transportation and air quality planning).

The cost for this proposal is suggested to be in the \$25,000 to \$50,000 range, and is requested to come from General Funds. Note: This is a one time (2012) budget amendment request. If accepted, this fund pool would have to be considered as part of the 2013-2014 BFO process as an ongoing expense.

ENVIRONMENTAL HEALTH

Energy Efficiency Financing Program

2012 - \$300,000

This offer funds a pilot program to establish an energy efficiency financing program. Although the program is currently being developed, both legal and financial impacts require additional assessment. Utilities will use a consultant to assist in program design. Once developed, the pilot will enable Utilities to understand the level of community need, determine parameters for making loans and establish a fund for the first year of the program. Based on potential program demand and the necessity of managing the administration of the program, this offer funds a .5 FTE administrative position (\$32,785). This program has the potential to expand to fund water conservation improvements in the 2013 budget but the pilot program will be limited to energy efficiency.

Healthy Home Staff Increase

2012 - \$40,000

This offer is part of the Volunteers for Sustainable Homes Initiative, offer 179.5. The program provides direct personal assistance to help residents improve indoor air quality to ease asthma and/or Chronic Obstructive Pulmonary Disease (COPD), a health concern shared by 28% of area residents. Volunteers train to become Sustainability Masters and then provide in-home assessment and recommendations. Homeowners voluntarily request the service and then make voluntary in-home changes. This offer increases the half-time contractual staff coordinator to a full-time contractual position.

Household Hazardous Waste Community Event

2012 - \$22,000

The requested budget revision is based on the amount of material recycled at the 2011 Household Hazardous Waste (HHW) collection event, which was two times the amount anticipated (based on the 2010 event). In order to accommodate the same level of service, \$22,000 needs to be added to the budget for 2012.

Reorganization: Office of Sustainability

2012 - \$122,200

This offer is to retain one FTE for the purposes of heading a new position which would be titled Environmental Services Director. This person would report to the Chief Sustainability Officer (CSO). The Office of Sustainability would be a new City department with the intent of institutionalizing Sustainability as a key component of the City Organization. The organizational change is as follows:

Chief Sustainability Officer directs two immediate departments and one possible future department. The structure is based on the Triple Bottom Line of economy, environment, and social health. The CSO would lead the Economic Health Office, Environmental Services Office, and lead efforts to enhance the city position in social health.

To accomplish this reorganization the following would occur:

1. Formation of an official Office of Sustainability (OSUS)
2. Hire an Environmental Services Director (1 FTE)
3. Environmental Services within the Natural Resources Office would move to OSUS
4. An Environmental Policy specialist moves from utilities to the OSUS. This position is funded through a one year contract extension by Utilities.

Water Meter Replacement and Rehabilitation

2012 - \$580,000

The meters used to measure water consumption are being upgraded over time. We are in the process of accelerating that upgrade process so that all meters will be compatible with the Advanced Metering Infrastructure (AMI) technology. Additional funds are required to meet the timeline of this upgrade need.

Water Payments in Lieu of Taxes (PILOT) Increase

2012 - \$88,054

Per the City Charter, the Fort Collins Utility is required to make a contribution to the General Fund as a payment in lieu of taxes (PILOTs). City Code sets PILOTs at 6% of operating revenues. When the 2011-2012 Budget was developed, the 2012 PILOTs budget was based on the 2012 revenues projected at that time. Since last year, the projected water operating revenues have been revised to reflect the need for a 6% rate increase to cover the continued decline in demand and reserve requirements. It is expected that water operating revenues will increase from \$25.1 million to \$26.7 million with the approved rate increase. As a result, PILOTs will increase \$88,054 for 2012.

The 2012 rate increase was originally projected at 0%, but with continued declines in demand from weather and conservation, staff is now recommending an increase of 6%. The additional rate increase is due to several factors: 1) decline in water demands due to weather, conservation, and economics; 2) decreases in development and non-operating revenues requiring operating revenue to cover a larger portion of total costs; and 3) to fund capital programs beyond 2014.

HIGH PERFORMING GOVERNMENT

Affordable Housing Relocation Assistance

2012 - \$50,000

This request creates a pool of funds to provide affordable housing relocation assistance. If deemed appropriate and legal, these funds are intended to serve as matching money to other services and resources provided by the developer and other public agencies (e.g. Larimer County). These funds would be managed by the City's local Affordable Housing/ Human Services programs.

Funds would be eligible only for documentable expenses such as, but not limited to, moving expenses, security deposits, first month rent, temporary hotel costs, and food vouchers. General funds are requested for this fund pool. Note : This is a one time budget amendment request. If approved, these costs would be added to Advance Planning's ongoing services 2013-2014 BFO offer.

Assistant to the City Manager and CPIO

2012 - \$176,320

The City Manager and Executive Leadership Team (ELT) considered ways to enhance the efficiency and effectiveness of the City organization. Changes impacting existing service areas were approved in March 2011 and included the following:

- 1) Assistant to the City Manager - This new position is an executive level position intended to support the City Manager in pursuing a world class community particularly focused on including sustainability leadership & coordination, community design & special projects, and innovative culture.
- 2) Assistant to the City Manager - Employee and Communications Services (Restructured Communications and Public Involvement Director Position) overseeing the Human Resource Department and the Communication & Public Involvement Office.
- 3) Reclassify the current Public Relations Coordinator to the Communications and Public Involvement Manager.

CMO Policy and Project Manager Increase from .8 to 1.0 FTE

2012 - \$15,000

This position develops and coordinates needed programs, proposals and analysis on behalf of City Council and the City Manager. It also is responsible for all legislative analysis and advocacy of both State and Federal issues, including support for the Council Legislative Review Committee (LRC) and lobbying with the Colorado General Assembly. In response to budget shortfalls the position was reduced from 1.0 to .8 in 2010. As a result, the level of service has also been reduced.

This offer will enable the City to provide more robust policy and project management and analysis, and to play a more proactive role in advocating for legislative changes with the Colorado General Assembly.

Mason Corridor Synergies and Support Services

2012 - \$150,000

The City is about to embark on the largest infrastructure project in its history. The MAX BRT project will cost between \$80M-\$84million to construct. Additionally City Council last year approved the final Plan Fort Collins Comprehensive Plan which is a far reaching planning document which will guide the city forward for years to come. As part of this document the Mid Town corridor is identified as a major geographic location for economic redevelopment. To this end Council in recent weeks has approved the extension of an Urban Renewal District into the Mid Town area. Taken in combination, it is important to invest in a comprehensive strategy to ensure key strategic activities take place to maximize the chances for success of the corridor. Staff feels there are several key elements needed to ensure success of these major investments.

1. Communication Strategy

A. Establish ongoing communication now about the corridor as an economic health corridor.

B. Institute a pre construction and during construction communication program similar to the highly recognized TREX program used in Denver during construction of additional lanes and a light rail line.

C. Develop branding and a strategy together with local merchants to define the corridor in recognizable terms.

Actively communicate with merchants about the benefits of the corridor through a thoughtful campaign.

2. Prepare a parking strategy to encourage the development community to develop at higher densities. This is important to realize the benefits of the TOD concept and reduce sprawl and maximize the potential for success of MAX. Without this strategy developers will develop at lower densities than necessary to meet the intent of the plan. (See Economic Health - Mason Corridor Parking Study)

3. Create an Urban Design Plan which establishes the important framework for future redevelopment. This includes working with local merchants to encourage the formation of a self sustaining Business Improvement District. This plan will establish major districts, character areas, sub-district identities, urban design for the area adjacent to MAX, and for College Avenue. The plan will also include the development an approach for connecting to Foothills Mall, enhanced urban plans for stations, promenade along the corridor, architecture guidelines, and a strategic plan for merchants to use Max for marketing benefits. This plan is an extension of the Mid Town Study which identified key urban study as a next phase.

Microsoft Office 2010 Software Upgrade

2012 - \$550,000

The ongoing use of an older version of the software suite Microsoft Office 2003 has continued to become more of an issue throughout the organization, as staff has experienced various compatibility challenges with other applications and in everyday document collaboration with external agencies and businesses. The timing of this request is based upon the need for MIS to eliminate these compatibility issues, support the organization with a more current, functional tool set, and to allow for a well planned implementation prior to the scheduled obsolescence of the product.

Microsoft Office is a primary tool of daily use for a large number of City staff. An upgrade to this product brings current and effective software tools to a significant percentage of staff, supporting and equipping them with technology to work efficiently. Also, the scheduled e-mail migration will implement Exchange version 2010 this Fall, which will allow for further integrated functionality with the requested migration to the Office 2010 platform next year.

While providing appropriate technology to the organization is a value, it is also necessary to note that the Office 2003 suite will move to a non-supported status in early 2014. At that point, the City's technology infrastructure would be in a more vulnerable state, as Microsoft would no longer support the product with ongoing critical security patches. As such, it is recommended that the City be fully transitioned prior to that time to avoid loss of support for such a broadly used application.

In order to provide the organization the best opportunity to plan and execute this upgrade prior to the loss of support, it is recommended that we begin this transition in 2012. This would be done to allow for appropriate planning and coordination within the organization, as well as the ability to execute the upgrade over a longer period of time. Lengthening the upgrade timeline effectively spreads out the upgrade effort, avoiding extra costs associated with supplemental resources or consulting services that are often used to execute projects more quickly. It would also allow for a more gradual introduction of the new software to staff, which would lessen the disruption of daily services and ease the learning curve.

Packages and Offers

Budget Revision Year: 2012

MIS had originally delayed submitting an offer to accomplish this replacement until 2013 due to funding uncertainty in the 2011-2012 BFO cycle. For the reasons stated above, funding for this upgrade is being requested to be included in the 2012 budget. The funding requested is planned to cover all software licenses, as well as education for staff on the use and functionality available with the new product.

MIS Email, Blackberry & Smart Phone Services

2012 - \$108,000

MIS will bring Email and PDA services and support in house by the end of 2011. This move requires ongoing, anti-spam maintenance costs to be absorbed by MIS in 2012. This request covers those costs and incorporating anticipated smart phone costs.

MIS Network Services Resource Support

2012 - \$62,400

Several major projects, including Smart Grid and Mason Corridor, have stretched MIS Network resources. There is minimal opportunity for existing staff to do required routine operations and maintenance on network infrastructure.

This resource support has been funded by salary savings from turnover in 2011. MIS does not expect salary savings in 2012.

MIS Technology Customer Software Compliance Support

2012 - \$59,488

Staying on top of software compliance for the organization has proven difficult using only a portion of an existing classified tech's time. MIS brought in temporary services in 2011 from Adecco to help mitigate the increased demand using salary savings from turnover.

MIS does not expect salary savings in 2012 and would like to ensure it retains the current person through 2012.

MIS Technology Customer Support Restructure

2012 - \$30,709

MIS Technology Customer Support completed a staffing restructure in 2011. A Programmer Analyst position was eliminated and a Technology Systems Manager was added. This covers the cost differential between positions.

Police Debt Payment Correction

2012 - \$(750,000)

A portion of the Police Building debt (\$750,000) is funded from the Capital Projects Fund, the Police Facility - COPs Debt project. In the 2012 proposed budget the payment of \$750,000 was added to this project budget, funded by additional interest earnings. No additional interest earnings are projected to be received in future years and the project has approximately \$3.8 million budgeted as project contingency. The 2012 debt payment should be made using existing appropriations and revenue. Therefore, the 2012 proposed budget for the Capital Projects Fund needs to be decreased by \$750,000 with the same reduction in Capital Projects Fund revenue.

NEIGHBORHOOD LIVABILITY

Affordable Housing/Human Services

2012 - \$54,499

This request is for additional General Fund dollars to adequately resource the Advance Planning Department's affordable housing, human services and long range planning programs in order to meet federal regulatory compliance and more effectively and efficiently manage these programs. Advance Planning proposes reorganizing the grants and affordable housing programs to provide more case management administration capabilities and full time program management. The timing for this reorganization is optimal due to pending retirements within the programs.

SAFE COMMUNITY

Light & Power Payments in Lieu of Taxes (PILOT) Increase **2012 - \$121,969**

By Charter, the Light and Power Utility makes a contribution to the General Fund as a payment in lieu of taxes (PILOTs). City Code sets PILOTs at 6% of operating revenues. When the 2011-2012 Budget was developed, the 2012 PILOTs budget was based on the 2012 revenues projected at that time. Since last year, the projected electric operating revenues have increased from \$101.8 million to \$104.0 million. The increase results in PILOTs increases of \$121,969 for 2012.

The increased operating revenue is a result of a larger retail rate increase than was projected in the 2011-2012 Budget and a slight increase in projected kWh sales. The 2012 rate increase was originally projected at 6.23%. Staff is now recommending an increase of 8.3%. The additional retail rate increase is due to several factors: an increase in wholesale power costs, a slight increase in kWh sales projections, and a larger than projected increase to fund capital programs.

For the last several years, the Light and Power Fund has been reducing working capital reserves by drawing down reserves for capital improvements and additions instead of collecting new revenues. The draw down on reserves was accelerated due to decreases in interest income and development fee revenues. Without a series of 3.5% rate increases to cover the capital costs of additions and replacement, reserves will be to below minimum policy levels starting as early as 2013.

Master Plan Flood Mitigation Project Property **2012 - \$1,600,000**

The West Vine Basin Master Plan shows the need for a Flood Mitigation storage area to solve potential flooding issues along this drainage way. The ideal location is at the confluence of three existing drainage ways. This vacant land has recently been put up for sale. The majority of the property is already impacted by the floodplain limiting its ability to be developed. Additional funding is available from the fees collected by Larimer County for the West Vine basin. The future use of the property would be a joint venture with Natural Areas similar to what is being done with the CIPO project. This purchase would lay the groundwork for a major project in the Stormwater Utility Master Plan.

PFA Non-Discretionary & Total Compensation Increase **2012 - \$228,926**

In 2012, PFA will incur non-discretionary increases projected as follows:

- \$ 25,275 Line-item contingency (by PFA Board policy)
- \$ 50,000 Fuel
- \$ 11,406 General Liability Insurance
- \$ 1,330 Wastewater
- \$ 3,995 Electric

In addition, PFA employee salaries have been frozen since 2009. We conduct an annual total compensation survey of nine Front Range fire departments in October/November, which is the soonest we will have comparison data. However we believe our dedicated employees should receive a modest salary increase of one and a half percent in 2012 based on current projections. The City's portion of a 1.5% salary increase is \$154,217. This does not include employees funded by KFCG funds, since those funds will see an increase in 2012.

PFA is requesting to provide a 1.5% salary increase (\$154,217) and increases in non-discretionary line items (\$74,709) for a total City contribution of \$228,926.

Police Services Ticket Surcharge Officer **2012 - \$118,709**

At the tail end of the 2011 - 2012 budget process, Police Services received authorization to hire an additional Traffic Surcharge Officer. Since the budget process was about over and the proposed budget documents had been sent to print, the position was never included in the authorized count of FTE's. For 2011 the cleanup ordinance will be the mechanism used to appropriate the revenue. This offer appropriates the funding for 2012 to formalize the FTE addition that took place late in 2010.

Purchase Power Increase

2012 - \$1,724,505

Platte River Power Authority has revised its 2012 wholesale rate methodology and rate increase projections since the 2011-2012 Budget was prepared. In addition, actual 2010 kWh sales increased slightly for the first time in several years. While the Utilities is projecting no kWh growth for 2011 or 2012, the 2012 purchases are now projected at actual 2010 levels which are higher than the kWh purchases projected in the original 2011-2012 budget. This exception request is for the additional costs associated with the PRPA rate increases and the increased kWh purchases currently projected. With this exception request, the purchase power budget (exclusive of renewable energy) will total \$73,410,587.

Remove Structures from Poudre River Floodway

2012 - \$1,000,000

This request is to fund a land acquisition under the Stormwater Utility's "Willing Seller-Willing Buyer" program. A property owner has expressed interest in selling their property. A majority of this property is in the Poudre River Floodplain including structures in the floodway. This achieves a major safety goal of the Stormwater and Floodplain Programs. The future use of the property could include non-building gateway features on the Poudre River.

TRANSPORTATION

Additional Flex Service

2012 - \$526,811

Additional funding has been secured for the operation of the FLEX regional route from June 1, 2012 to December 31, 2012.

The City of Loveland was successful in obtaining a 2012/2013 Congestion, Mitigation & Air Quality (CMAQ) grant funding for this regional transit service and the local match will be supplied by community partners (Boulder County, Larimer County, The City of Loveland, The City of Longmont, and The Town of Berthoud), fares & advertising revenue, and in-kind overhead costs from The City of Fort Collins.

The costs associated with the FLEX route include: personnel - bus operator hours (to cover 4,506 service hours), personnel - road supervision, vehicle maintenance, fuel, insurance, uniforms, medical expenses, and promotional activities.

The FLEX route has been very successful in its first year of operation and Transfort along with our community partners are excited to be able to continue offering much-needed transit service between Fort Collins and Longmont, with connections to Regional Transit District (RTD).

Pedestrian Access and ADA Improvements

2012 - \$300,000

The 2005 Building on Basics (BOB) ballot initiative included funding for implementation of the Fort Collins Pedestrian Plan. As part of that approved tax package, approximately \$300,000 per year through 2015 has been allocated for pedestrian improvement projects to implement the adopted Pedestrian Plan in Fort Collins. The list of proposed projects include a Prioritized Pedestrian Facility Deficiency Analysis to identify pedestrian facility gaps, deficiencies, broken sidewalks, missing ramps, and develop accurate cost estimates for these deficiencies in the sidewalk network. The primary 2012 projects include improvements to assist with accessibility and street crossings as well as additional resources to leverage pedestrian improvements to support Safe Routes to School connections, access to transit stops, as well as other pedestrian connections as shown in the recently updated Transportation Master Plan/Pedestrian Plan Capital Improvement Plan.

Sidewalk Improvements

2012 - \$260,000

Additional revenue from the Keep Fort Collins Great - Other Transportation revenues are available to supplement existing pedestrian project funds. This additional funding will allow for more priority pedestrian improvements to be made in 2012. Examples of the additional projects that will be addressed include gaps in sidewalk connections along arterial and collector roads, as well as key school walk zone connections.

GENERAL FUND - 100

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$48,258,121	\$45,456,122	\$37,593,526	\$40,924,110	\$39,974,236
Revenues					
Taxes	19,479,145	19,693,259	78,087,555	80,617,012	81,365,000
Licenses and Permits	1,329,349	851,383	1,055,223	1,368,495	1,509,500
Fines and Forfeitures	2,749,297	2,779,255	2,737,462	2,729,678	2,736,297
Intergovernmental	8,652,645	8,803,774	10,261,596	10,660,973	9,669,446
Charges for Service	7,871,427	7,074,880	7,746,727	7,593,915	7,073,293
Earnings on Investments	2,080,066	972,845	813,703	552,217	933,598
Miscellaneous	647,386	590,477	904,914	1,294,672	977,725
Total Revenues	42,809,316	40,765,873	101,607,179	104,816,962	104,264,859
Other Financing Sources					
Other Financing Sources	790,652	0	0	569,913	0
Transfers In	60,599,314	58,336,508	1,913,119	1,745,779	1,055,686
Total Other Financing Sources	61,389,966	58,336,508	1,913,119	2,315,691	1,055,686
Total Revenues & Other Financing Sources	104,199,282	99,102,380	103,520,298	107,132,653	105,320,545
Expenditures					
Investigations	6,455,809	6,198,640	6,050,519	6,163,861	5,777,837
Police Information Services	5,364,982	5,873,925	6,394,353	6,472,088	6,838,582
Patrol	14,146,924	14,316,439	14,861,104	15,286,476	15,241,286
Office of the Chief	2,866,743	3,019,114	2,856,085	3,083,024	2,852,704
Economic Development	730,523	799,526	1,026,114	1,432,808	964,936
Environmental Sustainability	1,004,409	892,594	1,256,452	1,309,113	860,267
Finance Administration	493,388	546,609	461,881	437,865	551,964
Accounting	2,266,593	2,271,532	2,154,764	2,170,177	2,325,548
Budget	249,436	239,636	292,826	263,107	298,121
Non Departmental	1,425,229	1,057,731	1,464,839	1,273,199	1,722,791
Information Technology	75,000	0	0	0	0
Comm. & Public Involvement	906,583	932,302	819,110	898,870	1,026,649
Human Resources	1,280,967	1,374,933	1,275,787	1,155,503	1,536,124
Operation Services	10,871,708	7,931,376	6,631,602	7,891,509	8,755,448
CPRE Administration	312,702	279,190	264,759	259,892	269,647
Parks	7,797,685	8,174,179	7,792,375	7,726,600	7,644,187
Natural Areas	14,682	187	1,859	0	0
City Clerk's Office	675,396	656,378	672,028	625,820	553,682
PDT Administration	270,514	221,112	309,253	443,730	474,739
Advance Planning	1,525,737	1,809,231	1,693,679	1,095,717	1,478,788
Comm Dev & Neighborhood Svcs	3,497,972	3,103,512	2,879,934	3,504,056	3,520,660
City Attorney's Office	1,132,599	1,203,411	1,211,862	1,246,266	1,320,583
City Council	129,038	122,079	95,501	101,746	129,485
City Manager's Office	2,364,048	2,414,929	2,194,446	2,492,015	2,283,702
Municipal Court	655,392	565,169	500,774	522,347	567,477
Poudre Fire Authority	16,383,100	17,223,795	17,223,642	16,702,318	16,773,798
Library District	345,518	0	0	0	0
Total Expenditures	83,242,676	81,227,527	80,385,547	82,558,107	83,769,005
Other Financing Uses					
Other Financing	434,232	477,231	475,461	655,888	524,127
Transfers Out	23,324,373	25,260,218	19,328,707	24,868,533	19,909,624
Total Other Financing Uses	23,758,605	25,737,449	19,804,167	25,524,420	20,433,751
Total Expenditures & Other Financing Uses	107,001,281	106,964,976	100,189,714	108,082,527	104,202,756
Net Change in Fund Balance	\$(2,801,999)	\$(7,862,596)	\$3,330,584	\$(949,874)	\$1,117,789
Ending Fund Balance	\$45,456,122	\$37,593,526	\$40,924,110	\$39,974,236	\$41,092,025

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

CAPITAL EXPANSION FUND - 250

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$18,377,923	\$16,127,644	\$13,971,720	\$13,590,507	\$14,676,527
Revenues					
General Government	280,429	56,470	127,462	141,676	250,000
Public Safety	406,332	79,759	185,525	190,998	380,000
Culture, Parks, Rec & Environ	986,979	255,082	378,547	960,768	960,000
Other Charges for Service	335,768	75,952	85,819	33,521	50,000
Interest Revenue	730,137	302,642	167,511	298,648	175,618
Security Lending	33,243	3,074	303	11	0
Total Revenues	2,772,888	772,979	945,168	1,625,621	1,815,618
Other Financing Sources					
Other Financing Sources	0	0	0	90,367	0
Total Other Financing Sources	0	0	0	90,367	0
Total Revenues & Other Financing Sources	2,772,888	772,979	945,168	1,715,988	1,815,618
Expenditures					
Library Capital Expansion	0	982,100	168,917	0	0
Books and Materials	281,538	708,463	0	0	0
Fire Capital Expansion	233,284	234,354	234,354	234,354	234,353
Police Capital Expansion	0	0	350,000	0	0
Community Parkland Capital Exp	8,352	8,603	5,564	4,093	0
Total Expenditures	523,174	1,933,520	758,835	238,447	234,353
Other Financing Uses					
Transfers Out	4,499,993	995,384	567,545	391,522	400,000
Total Other Financing Uses	4,499,993	995,384	567,545	391,522	400,000
Total Expenditures & Other Financing Uses	5,023,167	2,928,904	1,326,380	629,969	634,353
Net Change in Fund Balance	\$(2,250,279)	\$(2,155,924)	\$(381,212)	\$1,086,019	\$1,181,265
Ending Fund Balance	\$16,127,644	\$13,971,720	\$13,590,507	\$14,676,527	\$15,857,792

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

SALES & USE TAX FUND - 251

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$11,154,773	\$11,131,837	\$9,767,093	\$7,535,107	\$7,366,094
Revenues					
Sales & Use Tax	75,865,014	70,501,307	11,222,311	11,633,174	11,793,000
Interest Revenue	226,561	78,411	57,278	173,164	0
Security Lending	9,598	2,145	94	4	0
Other Miscellaneous	994,413	996,892	405	1,546	0
Total Revenues	77,095,585	71,578,756	11,280,087	11,807,888	11,793,000
Other Financing Sources					
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	77,095,585	71,578,756	11,280,087	11,807,888	11,793,000
Expenditures					
Governmental Services	744,000	744,000	744,000	744,000	744,000
Internal Admin Services	1,041	1,072	1,010	885	0
Rebates & Incentives	474,209	1,036,524	654,384	67,526	0
Total Expenditures	1,219,250	1,781,596	1,399,394	812,411	744,000
Other Financing Uses					
Transfers to Funds	75,899,271	71,161,905	12,112,679	11,164,489	11,049,000
Total Other Financing Uses	75,899,271	71,161,905	12,112,679	11,164,489	11,049,000
Total Expenditures & Other Financing Uses	77,118,521	72,943,500	13,512,073	11,976,900	11,793,000
Net Change in Fund Balance	\$(22,936)	\$(1,364,744)	\$(2,231,986)	\$(169,012)	\$0
Ending Fund Balance	\$11,131,837	\$9,767,093	\$7,535,107	\$7,366,094	\$7,366,094

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

GENERAL IMPROVEMENT DISTRICT 1 - 252 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$954,128	\$1,051,212	\$1,153,729	\$1,018,712	\$1,011,378
Revenues					
Taxes	244,170	230,801	239,357	237,596	249,000
Intergovernmental	32,396	27,951	26,218	24,852	28,000
Earnings on Investments	40,846	26,422	16,090	17,540	26,179
Miscellaneous	0	63	0	113	0
Total Revenues	317,412	285,237	281,665	280,101	303,179
Total Revenues & Other Financing Sources	317,412	285,237	281,665	280,101	303,179
Expenditures					
Salaries & Wages	0	0	1,295	28,794	15,471
Benefits	0	0	437	8,653	4,867
Professional & Technical	7,840	7,642	7,975	7,943	11,000
Other Prof & Tech Services	0	6,333	26,168	18,970	46,031
Utility Services	916	1,012	1,188	1,438	2,500
Construction Services	0	0	2,705	0	200,000
Other Property Services	0	0	6,098	0	0
Internal Admin Services	308	317	300	301	310
Employee Travel	0	0	0	4	0
Other Purchased Services	0	116	0	1	0
Other Supplies	0	6,809	0	0	0
Infrastructure	0	0	192,030	199,951	0
Rebates & Incentives	0	22,578	35,786	21,379	23,000
Total Expenditures	9,064	44,806	273,981	287,434	303,179
Other Financing Uses					
Transfers to Funds	211,263	137,913	142,702	0	0
Total Other Financing Uses	211,263	137,913	142,702	0	0
Total Expenditures & Other Financing Uses	220,327	182,719	416,683	287,434	303,179
Net Change in Fund Balance	\$97,084	\$102,517	\$(135,018)	\$(7,334)	\$0
Ending Fund Balance	\$1,051,212	\$1,153,729	\$1,018,712	\$1,011,378	\$1,011,378

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

KEEP FORT COLLINS GREAT FUND - 254 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$6,313,379
Revenues					
Taxes	0	0	0	19,818,263	19,959,000
Earnings on Investments	0	0	0	76,766	0
Total Revenues	0	0	0	19,895,029	19,959,000
Total Revenues & Other Financing Sources	0	0	0	19,895,029	19,959,000
Expenditures					
Investigations	0	0	0	306,736	1,102,511
Police Information Services	0	0	0	31,258	445,182
Patrol	0	0	0	559,601	1,631,307
Office of the Chief	0	0	0	188,976	0
Economic Development	0	0	0	217,421	156,690
Environmental Sustainability	0	0	0	609,573	755,000
Purchasing & Risk Management	0	0	0	2,500	0
Human Resources	0	0	0	62,106	75,005
Operation Services	0	0	0	0	355,000
Utility Finance & Budget	0	0	0	21,632	5,000
Recreation	0	0	0	797,853	965,587
Park Planning & Development	0	0	0	188,000	158,000
Parks	0	0	0	1,018,957	1,278,558
Advance Planning	0	0	0	157,658	456,346
Transfort / Dial-a-Ride	0	0	0	207,784	250,476
Comm Dev & Neighborhood Svcs	0	0	0	100,986	250,530
Streets	0	0	0	6,437,167	6,797,459
Traffic	0	0	0	103,448	214,134
Engineering	0	0	0	350,591	2,259,468
Parking	0	0	0	93,882	115,000
City Manager's Office	0	0	0	27,860	43,718
Poudre Fire Authority	0	0	0	2,057,000	2,116,653
Total Expenditures	0	0	0	13,540,988	19,431,624
Other Financing Uses					
Other Financing	0	0	0	40,661	0
Total Other Financing Uses	0	0	0	40,661	0
Total Expenditures & Other Financing Uses	0	0	0	13,581,650	19,431,624
Net Change in Fund Balance	\$0	\$0	\$0	\$6,313,379	\$527,376
Ending Fund Balance	\$0	\$0	\$0	\$6,313,379	\$6,840,755

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

NEIGHBORHOOD PARKLAND FUND - 270

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$8,148,445	\$8,120,410	\$7,978,526	\$7,832,839	\$5,566,652
Revenues					
Capital Grants/Contributions	0	110,000	0	0	0
Culture, Parks, Rec & Environ	875,791	221,736	346,749	884,092	500,000
Interest Revenue	315,175	175,635	113,853	105,130	92,976
Security Lending	14,815	2,206	166	10	0
Contributions & Donations	12,160	0	167,797	0	0
Other Miscellaneous	0	10,233	15,332	0	0
Total Revenues	1,217,941	519,810	643,897	989,232	592,976
Other Financing Sources					
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	1,217,941	519,810	643,897	989,232	592,976
Expenditures					
Waters Way Park	4,017	85,727	50,456	1,191,458	0
New Site Acquisition	244	0	3,925	0	396,000
New Park Site Development	18,916	71,548	83,803	41,723	150,000
Stewart Case Park	7,888	0	0	0	0
Cottonwood Glen Park	147,903	45,315	0	0	0
Lee Martinez Park Addition	2,268	0	6,019	12,810	0
Huidekoper Park	15,000	0	0	2,331	0
Lilac Park	28,278	0	0	0	0
Registry Park	976	15,574	35,881	1,463,515	0
Richards Lake	0	0	158,211	49,719	198,000
Staley Neighborhood Park	3,103	1,297	18,225	29,029	396,000
Oak Street Plaza Park	4,595	0	0	0	0
Trailhead Park	9,052	0	12,057	11,717	297,000
Golden Meadows Park	42,961	0	0	0	0
Old Ft Coll Heritage Park	536,983	42,005	0	0	0
Soft Gold Neighborhood Park	0	0	0	21,623	0
Parkland & Administration Cost	401,891	390,740	397,354	400,190	394,891
Parkland Equipment Replacement	12,902	488	7,679	11,280	15,000
Total Expenditures	1,236,975	652,695	773,610	3,235,395	1,846,891
Other Financing Uses					
Transfers Out	9,000	9,000	15,974	20,024	24,196
Total Other Financing Uses	9,000	9,000	15,974	20,024	24,196
Total Expenditures & Other Financing Uses	1,245,975	661,695	789,584	3,255,419	1,871,087
Net Change in Fund Balance	\$(28,035)	\$(141,884)	\$(145,687)	\$(2,266,187)	\$(1,278,111)
*Ending Fund Balance	\$8,120,410	\$7,978,526	\$7,832,839	\$5,566,652	\$4,288,541

* The ending fund balance includes amounts that have been appropriated for specific projects, but have not been spent.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

CONSERVATION TRUST FUND - 271 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$1,748,259	\$2,079,946	\$1,969,693	\$1,852,275	\$1,690,799
Revenues					
Capital Grants/Contributions	1,321,672	1,257,863	1,429,642	1,260,042	1,700,000
Culture, Parks, Rec & Environ	0	0	9,104	2,260	0
Interest Revenue	79,263	44,098	23,679	28,988	45,136
Security Lending	3,429	576	37	2	0
Contributions & Donations	0	0	0	1,000	0
Total Revenues	1,404,364	1,302,537	1,462,461	1,292,292	1,745,136
Other Financing Sources					
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	1,404,364	1,302,537	1,462,461	1,292,292	1,745,136
Expenditures					
Trail Acquisition/Development	130,298	273,689	562,493	153,451	345,600
Open Space Acquisition	10,975	0	0	0	10,000
Fossil Creek Trail	35,559	72,321	99,665	70,115	596,571
Tri-City Trails	9,199	0	0	12,000	30,000
Pickle Plant	1,111	0	0	0	0
Hughes Stadium Disc Golf Cours	0	0	0	171,555	0
Administration	229,835	244,807	242,968	265,746	253,304
Total Expenditures	416,977	590,817	905,126	672,868	1,235,475
Other Financing Uses					
Transfers Out	655,700	821,973	674,753	780,901	749,147
Total Other Financing Uses	655,700	821,973	674,753	780,901	749,147
Total Expenditures & Other Financing Uses	1,072,677	1,412,790	1,579,879	1,453,769	1,984,622
Net Change in Fund Balance	\$331,687	\$(110,253)	\$(117,418)	\$(161,476)	\$(239,486)
Ending Fund Balance	\$2,079,946	\$1,969,693	\$1,852,275	\$1,690,799	\$1,451,313

* The ending fund balance includes amounts that have been appropriated for specific projects, but have not been spent.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

NATURAL AREAS FUND - 272

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$6,507,536	\$6,518,953	\$3,650,963	\$4,337,840	\$4,518,548
Revenues					
Intergovernmental	4,565,995	2,850,350	3,024,540	3,430,375	3,005,939
Charges for Service	25,639	27,120	25,661	29,593	23,000
Earnings on Investments	263,052	46,759	60,910	67,715	45,826
Miscellaneous	657,226	95,369	122,049	179,571	70,000
Total Revenues	5,511,912	3,019,598	3,233,160	3,707,254	3,144,765
Other Financing Sources					
Other Financing Sources	0	0	0	4,906	0
Transfers In	5,529,128	5,146,310	5,553,893	5,766,500	5,896,500
Total Other Financing Sources	5,529,128	5,146,310	5,553,893	5,771,406	5,896,500
Total Revenues & Other Financing Sources	11,041,040	8,165,908	8,787,053	9,478,660	9,041,265
Expenditures					
NA Land Conservation	2,124,648	2,996,166	2,129,929	1,977,292	1,798,886
NA Enforcement	565,357	614,721	640,477	634,357	673,402
NA Education	393,232	398,331	359,193	378,019	421,712
NA Program Management	588,959	625,002	508,092	558,882	660,173
NA Resource Management	1,127,667	1,190,626	1,141,238	1,354,018	1,578,130
NA Public Improvements	975,662	1,359,345	876,336	2,163,162	1,538,041
NA Facility Operations	219,372	200,918	250,934	179,023	279,842
NA Land Management	523,560	300,547	295,979	472,930	475,877
Total Expenditures	6,518,456	7,685,655	6,202,178	7,717,681	7,426,063
Other Financing Uses					
Transfers Out	4,511,167	3,348,243	1,897,998	1,580,271	1,469,929
Total Other Financing Uses	4,511,167	3,348,243	1,897,998	1,580,271	1,469,929
Total Expenditures & Other Financing Uses	11,029,623	11,033,899	8,100,176	9,297,952	8,895,992
Net Change in Fund Balance	\$11,417	\$(2,867,991)	\$686,878	\$180,707	\$145,273
Ending Fund Balance	\$6,518,953	\$3,650,963	\$4,337,840	\$4,518,548	\$4,663,821

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

CULTURAL SERVICES FUND - 273

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$1,698,433	\$1,681,374	\$1,754,454	\$1,975,949	\$1,769,217
Revenues					
Intergovernmental	100,902	85,953	60,419	97,159	0
Charges for Service	2,249,006	1,559,751	983,645	1,014,736	2,051,553
Earnings on Investments	93,818	43,144	26,816	41,284	47,613
Miscellaneous	120,004	55,429	29,850	252,620	500,273
Total Revenues	2,563,730	1,744,277	1,100,731	1,405,799	2,599,439
Other Financing Sources					
Transfers In	1,734,871	1,836,128	1,769,635	1,807,297	1,823,220
Total Other Financing Sources	1,734,871	1,836,128	1,769,635	1,807,297	1,823,220
Total Revenues & Other Financing Sources	4,298,601	3,580,405	2,870,366	3,213,096	4,422,659
Expenditures					
Lincoln Center	3,277,749	2,461,174	1,735,164	2,142,879	2,949,181
Art in Public Places	92,268	80,724	82,163	156,573	221,925
Museum	945,643	965,427	831,543	770,376	1,401,553
Total Expenditures	4,315,660	3,507,325	2,648,870	3,069,828	4,572,659
Other Financing Uses					
Transfers Out	0	0	0	350,000	0
Total Other Financing Uses	0	0	0	350,000	0
Total Expenditures & Other Financing Uses	4,315,660	3,507,325	2,648,870	3,419,828	4,572,659
Net Change in Fund Balance	\$(17,059)	\$73,080	\$221,496	\$(206,732)	\$(150,000)
Ending Fund Balance	\$1,681,374	\$1,754,454	\$1,975,949	\$1,769,217	\$1,619,217

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

RECREATION FUND - 274

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$2,424,346	\$2,737,987	\$2,853,804	\$2,442,050	\$2,182,540
Revenues					
Operating Grants/Contributions	0	24,292	73,067	60,616	0
Capital Grants/Contributions	57,574	3,000	0	0	0
Culture, Parks, Rec & Environ	4,800,246	4,846,644	4,548,422	4,764,213	4,994,817
Interest Revenue	109,974	58,299	39,670	42,797	63,516
Security Lending	4,975	568	59	3	0
Rents	0	0	59,677	80,747	0
Contributions & Donations	1,565	869	63,347	18,125	1,050
Sale of Property	2,206	693	0	208	0
Non Operating	0	3,363	2,172	924	0
Other Miscellaneous	-1,323	3,082	1,410	18,375	0
Total Revenues	4,975,217	4,940,809	4,787,823	4,986,008	5,059,383
Other Financing Sources					
Transfers from Funds	2,644,334	2,598,690	1,543,346	864,584	1,156,710
Total Other Financing Sources	2,644,334	2,598,690	1,543,346	864,584	1,156,710
Total Revenues & Other Financing Sources	7,619,551	7,539,499	6,331,169	5,850,592	6,216,093
Expenditures					
Recreation Administration	941,953	764,470	651,352	642,050	666,143
Special Revenue Accounts	146,154	121,598	156,054	106,964	113,050
EPIC	1,775,012	1,780,503	1,592,742	1,623,071	1,739,660
Adaptive Recreation	173,570	187,951	180,366	87,984	187,609
Mulberry Pool	388,543	432,832	416,874	249,341	260,530
City Park Pool	201,840	206,886	127,913	227,048	256,666
Adult Programs & Senior Center	1,532,711	1,524,911	1,487,471	1,256,943	1,383,680
NACC	920,299	920,403	868,974	715,776	632,555
Child Development	199,123	163,707	158,060	177,623	161,807
Sports	716,172	722,986	738,346	747,114	773,691
Farm	256,982	265,482	271,579	234,027	240,702
Recreation Grants	53,551	331,952	93,192	42,160	0
Total Expenditures	7,305,911	7,423,682	6,742,923	6,110,102	6,416,093
Other Financing Uses					
Total Other Financing Uses	0	0	0	0	0
Total Expenditures & Other Financing Uses	7,305,911	7,423,682	6,742,923	6,110,102	6,416,093
Net Change in Fund Balance	\$313,641	\$115,818	\$(411,754)	\$(259,510)	\$(200,000)
Ending Fund Balance	\$2,737,987	\$2,853,804	\$2,442,050	\$2,182,540	\$1,982,540

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

CEMETERIES FUND - 275

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$414,397	\$458,198	\$468,646	\$509,437	\$561,299
Revenues					
Charges for Service	344,871	322,469	334,808	382,850	323,000
Earnings on Investments	18,952	10,316	7,108	8,746	10,000
Miscellaneous	12,382	12,553	11,399	13,159	11,900
Total Revenues	376,206	345,338	353,315	404,755	344,900
Other Financing Sources					
Transfers In	277,829	262,757	256,952	153,337	191,039
Total Other Financing Sources	277,829	262,757	256,952	153,337	191,039
Total Revenues & Other Financing Sources	654,034	608,095	610,267	558,092	535,939
Expenditures					
Personnel Services	449,485	466,071	423,573	360,709	407,248
Purchased Prof & Tech Services	29,222	20,982	19,374	7,677	22,492
Purchased Property Services	39,572	37,422	46,207	47,747	45,678
Other Purchased Services	24,893	18,881	20,884	21,437	23,428
Supplies	39,385	34,665	38,743	45,204	37,093
Capital Outlay	15,271	10,321	20,614	20,981	0
Other	0	0	80	2,475	0
Total Expenditures	597,828	588,343	569,475	506,230	535,939
Other Financing Uses					
Other Financing	12,406	9,304	0	0	0
Total Other Financing Uses	12,406	9,304	0	0	0
Total Expenditures & Other Financing Uses	610,234	597,647	569,475	506,230	535,939
Net Change in Fund Balance	\$43,801	\$10,448	\$40,792	\$51,862	\$0
Ending Fund Balance	\$458,198	\$468,646	\$509,437	\$561,299	\$561,299

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

PERPETUAL CARE FUND - 276

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$1,406,921	\$1,462,778	\$1,500,580	\$1,542,334	\$1,593,676
Revenues					
Charges for Service	56,080	41,520	46,892	48,900	45,000
Earnings on Investments	56,590	34,403	23,786	26,412	45,000
Total Revenues	112,670	75,923	70,678	75,312	90,000
Total Revenues & Other Financing Sources	112,670	75,923	70,678	75,312	90,000
Expenditures					
Perpetual Care	438	452	435	1,025	407
Total Expenditures	438	452	435	1,025	407
Other Financing Uses					
Transfers Out	56,375	37,669	28,489	22,945	45,000
Total Other Financing Uses	56,375	37,669	28,489	22,945	45,000
Total Expenditures & Other Financing Uses	56,813	38,121	28,924	23,970	45,407
Net Change in Fund Balance	\$55,857	\$37,802	\$41,754	\$51,342	\$44,593
Ending Fund Balance	\$1,462,778	\$1,500,580	\$1,542,334	\$1,593,676	\$1,638,269

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

TRANSIT SERVICES FUND - 290

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$2,034,542	\$2,194,079	\$2,662,853	\$1,912,030	\$2,375,796
Revenues					
Intergovernmental	3,929,142	4,416,565	3,361,519	6,429,538	5,273,191
Charges for Service	672,033	639,359	727,045	731,895	737,094
Earnings on Investments	94,916	31,446	35,394	29,927	45,075
Miscellaneous	112,677	14,011	32,997	18,782	93,673
Total Revenues	4,808,768	5,101,381	4,156,955	7,210,142	6,149,033
Other Financing Sources					
Transfers In	5,578,746	5,428,421	5,116,400	5,028,479	5,097,162
Total Other Financing Sources	5,578,746	5,428,421	5,116,400	5,028,479	5,097,162
Total Revenues & Other Financing Sources	10,387,514	10,529,802	9,273,355	12,238,621	11,246,195
Expenditures					
Salaries & Wages	3,700,926	3,645,517	3,648,036	3,569,467	4,141,309
Benefits	1,154,550	1,220,343	1,180,477	1,002,966	1,310,021
Other Personnel Costs	0	983	398	1,105	0
Professional & Technical	52,838	665,233	801,670	908,546	752,196
Governmental Services	143,560	684,281	58,098	740,694	0
Other Prof & Tech Services	646,599	100,698	57,467	5,246	210,730
Utility Services	104,891	85,602	91,751	97,520	127,478
Cleaning Services	1,446	2,300	1,900	1,520	3,073
Repair & Maintenance Services	155,539	233,457	1,305,652	1,324,373	584,165
Rental Services	1,106,350	976,131	0	0	1,164,019
Insurance, Non Emp Benefits	103,193	103,193	105,133	115,646	142,253
Communication Services	41,354	59,961	47,947	58,701	91,809
Internal Admin Services	2,649	2,657	9,346	3,521	3,409
Employee Travel	64,555	13,410	2,853	9,530	13,939
Other Purchased Services	232,591	142,559	123,809	77,045	126,833
Vehicle & Equipment Supplies	729,599	467,523	600,880	688,877	938,238
Land & Building Maint Supplies	0	0	0	98	0
Office & Related Supplies	49,756	17,001	10,416	37,799	11,693
Other Supplies	86,281	47,333	45,033	35,073	50,030
Infrastructure	85,806	0	187,839	90,931	0
Vehicles & Equipment	275,262	1,007,026	1,630,986	2,609,504	0
Other Capital Outlay	1,464,960	580,818	114,162	167,158	1,875,000
Bad Debt Expense	0	189	327	865	0
Other	0	0	0	76,148	0
Total Expenditures	10,202,704	10,056,214	10,024,177	11,622,330	11,546,195
Other Financing Uses					
Transfers to Funds	25,273	4,814	0	152,525	0
Total Other Financing Uses	25,273	4,814	0	152,525	0
Total Expenditures & Other Financing Uses	10,227,977	10,061,028	10,024,177	11,774,855	11,546,195
Net Change in Fund Balance	\$159,537	\$468,774	\$(750,823)	\$463,765	\$(300,000)
Ending Fund Balance	\$2,194,079	\$2,662,853	\$1,912,030	\$2,375,796	\$2,075,796

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

STREET OVERSIZING FUND - 291 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$7,867,865	\$3,943,168	\$2,610,410	\$4,725,459	\$5,308,316
Revenues					
Charges for Service	2,910,656	641,491	2,121,165	1,441,107	1,895,000
Earnings on Investments	303,339	47,196	73,774	93,456	73,573
Miscellaneous	771,216	132,815	77,605	168,761	100,000
Total Revenues	3,985,211	821,502	2,272,544	1,703,323	2,068,573
Other Financing Sources					
Other Financing Sources	0	0	0	3,878	0
Transfers In	413,050	389,050	389,050	378,699	378,730
Total Other Financing Sources	413,050	389,050	389,050	382,577	378,730
Total Revenues & Other Financing Sources	4,398,261	1,210,552	2,661,594	2,085,900	2,447,303
Expenditures					
Personnel Services	496,098	374,227	306,607	186,137	424,230
Purchased Prof & Tech Services	71,843	8,641	501	345	93,200
Purchased Property Services	12,020	14,334	11,500	934	80,730
Other Purchased Services	107,531	12,239	208,518	6,021	161,824
Supplies	7,619	6,371	4,360	288	12,460
Capital Outlay	673,151	301,940	280,229	52,091	2,274,219
Total Expenditures	1,368,262	717,752	811,715	245,815	3,046,663
Other Financing Uses					
Transfers Out	6,954,696	1,825,559	-265,170	1,257,228	0
Total Other Financing Uses	6,954,696	1,825,559	-265,170	1,257,228	0
Total Expenditures & Other Financing Uses	8,322,958	2,543,311	546,545	1,503,043	3,046,663
Net Change in Fund Balance	\$(3,924,697)	\$(1,332,759)	\$2,115,049	\$582,857	\$(599,360)
Ending Fund Balance	\$3,943,168	\$2,610,410	\$4,725,459	\$5,308,316	\$4,708,956

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

TRANSPORTATION FUND - 292

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$15,802,635	\$13,034,034	\$12,607,642	\$12,278,763	\$13,220,576
Revenues					
Taxes	0	0	5,609,988	5,816,588	5,896,500
Licenses and Permits	163,202	161,294	180,497	185,252	146,515
Intergovernmental	7,124,409	6,491,384	7,136,522	7,022,578	6,450,400
Charges for Service	8,198,095	7,075,617	5,041,736	4,544,807	5,211,864
Earnings on Investments	370,203	391,547	168,006	203,724	229,057
Miscellaneous	285,664	44,884	326,629	117,680	40,870
Total Revenues	16,141,572	14,164,726	18,463,378	17,890,630	17,975,206
Other Financing Sources					
Other Financing Sources	157,001	0	0	434,201	32,000
Transfers In	12,295,999	10,378,818	4,799,997	5,712,698	4,897,563
Total Other Financing Sources	12,453,000	10,378,818	4,799,997	6,146,899	4,929,563
Total Revenues & Other Financing Sources	28,594,572	24,543,544	23,263,375	24,037,528	22,904,769
Expenditures					
Comm Dev & Neighborhood Svcs	430,849	397,407	402,674	387,325	449,655
PDT Administration	0	0	0	36,000	0
Engineering	2,568,247	1,406,710	1,883,231	1,593,842	1,782,180
Pavement Management Program	10,733,015	7,848,312	7,327,567	7,571,198	7,787,345
Streets	10,130,691	8,226,358	6,111,035	6,819,679	6,183,323
Traffic Operations	3,510,011	3,696,484	3,384,363	3,498,978	3,603,383
Transportation Administration	430,505	330,907	263,693	122,849	121,888
Parking	1,521,444	1,625,236	1,746,485	1,807,582	1,888,103
Transportation Planning	1,120,978	811,067	1,065,167	609,490	502,420
Total Expenditures	30,445,740	24,342,482	22,184,216	22,446,944	22,318,297
Other Financing Uses					
Other Financing	84,654	107,496	86,823	135,391	84,907
Transfers Out	832,778	519,959	1,321,216	513,380	490,469
Total Other Financing Uses	917,432	627,454	1,408,039	648,771	575,376
Total Expenditures & Other Financing Uses	31,363,173	24,969,936	23,592,254	23,095,715	22,893,673
Net Change in Fund Balance	\$(2,768,601)	\$(426,392)	\$(328,879)	\$941,813	\$11,096
Ending Fund Balance	\$13,034,034	\$12,607,642	\$12,278,763	\$13,220,576	\$13,231,672

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

GID #15 - SKYVIEW - 293 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$0	\$0	\$0	\$34,981	\$62,105
Revenues					
Taxes	0	0	34,801	26,116	24,615
Earnings on Investments	0	0	180	1,008	0
Total Revenues	0	0	34,981	27,124	24,615
Total Revenues & Other Financing Sources	0	0	34,981	27,124	24,615
Net Change in Fund Balance	\$0	\$0	\$34,981	\$27,124	\$24,615
Ending Fund Balance	\$0	\$0	\$34,981	\$62,105	\$86,720

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

TIMBERLINE/PROSPECT SID #94 - 300 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$0	\$29,284	\$39,773	\$69,141	\$70,308
Revenues					
Interest Revenue	1,647	741	852	615	518
Assessments	627,983	125,979	278,694	40,992	102,926
Total Revenues	629,631	126,720	279,546	41,607	103,444
Other Financing Sources					
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	629,631	126,720	279,546	41,607	103,444
Expenditures					
Other Prof & Tech Services	600,347	0	0	0	0
Other	0	116,231	250,178	40,440	102,926
Total Expenditures	600,347	116,231	250,178	40,440	102,926
Other Financing Uses					
Total Other Financing Uses	0	0	0	0	0
Total Expenditures & Other Financing Uses	600,347	116,231	250,178	40,440	102,926
 Net Change in Fund Balance	 \$29,284	 \$10,489	 \$29,368	 \$1,167	 \$518
Ending Fund Balance	\$29,284	\$39,773	\$69,141	\$70,308	\$70,826

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

DEBT SERVICE FUND - GENERAL - 303

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources					
Transfers from Funds	1,352,038	1,352,478	358,365	359,820	355,300
Total Other Financing Sources	<u>1,352,038</u>	<u>1,352,478</u>	<u>358,365</u>	<u>359,820</u>	<u>355,300</u>
Total Revenues & Other Financing Sources	<u>1,352,038</u>	<u>1,352,478</u>	<u>358,365</u>	<u>359,820</u>	<u>355,300</u>
Expenditures					
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses					
Debt Service	1,352,038	1,352,478	358,365	359,820	355,300
Total Other Financing Uses	<u>1,352,038</u>	<u>1,352,478</u>	<u>358,365</u>	<u>359,820</u>	<u>355,300</u>
Total Expenditures & Other Financing Uses	<u>1,352,038</u>	<u>1,352,478</u>	<u>358,365</u>	<u>359,820</u>	<u>355,300</u>
Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

CAPITAL LEASING CORP FUND - 304 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
Interest Revenue	0	1,671	0	0	0
Rents	69,619	69,573	69,688	69,718	69,688
Total Revenues	69,619	71,244	69,688	69,718	69,688
Other Financing Sources					
Transfers from Funds	5,374,083	5,367,660	5,275,028	5,222,951	5,230,043
Total Other Financing Sources	5,374,083	5,367,660	5,275,028	5,222,951	5,230,043
Total Revenues & Other Financing Sources	5,443,702	5,438,904	5,344,716	5,292,669	5,299,731
Expenditures					
Other Prof & Tech Services	0	3,525	2,300	4,310	2,500
Other Supplies	0	0	36	58	0
Total Expenditures	0	3,525	2,336	4,368	2,500
Other Financing Uses					
Debt Service	5,443,702	5,435,379	5,342,380	5,288,301	5,297,231
Total Other Financing Uses	5,443,702	5,435,379	5,342,380	5,288,301	5,297,231
Total Expenditures & Other Financing Uses	5,443,702	5,438,904	5,344,716	5,292,669	5,299,731
Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

Capital Projects Fund - 400

General Capital Projects

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$4,118,817	\$3,750,894	\$1,711,993	\$1,148,121	\$491,691
Revenues					
Intergovernmental	0	3,368,523	1,665,307	2,031,721	0
Earnings on Investments	323,016	83,871	121,915	93,570	0
Contributions	827,463	0	0	1,275,737	0
Miscellaneous	9,855	6,238	14,354	0	0
Project Savings/Closures/Correction	0	(214,513)	49,859	0	0
Total Revenues	1,160,334	3,244,119	1,851,435	3,401,028	0
Other Financing Sources					
Transfers from:					
General Fund	483,690	400,000	537,940	3,040,000	0
BCC - Streets & Transportation Capital	0	0	0	0	400,000
Street Oversizing Fund	2,784,754	280,315	1,531,271	0	0
Transportation Services Fund	104,136	0	1,500,000	0	0
Natural Areas Fund	2,594,000	91,500	0	0	0
Urban Renewal Authority	0	2,812,620	0	(1,194,541)	0
Total Other Financing Sources	5,966,580	3,584,435	3,569,211	1,845,459	400,000
Total Revenues & Other Financing Sources	\$7,126,914	\$6,828,554	\$5,420,646	\$5,246,487	\$400,000
Expenditures					
Downtown Alley Enhancement	0	0	1,595,307	940,737	0
Dept of Local Affairs - NEC Project	0	110,928	0	0	0
Dept of Energy - RDSI Project	0	241,797	0	0	0
Streets Facility Expansion	195,900	0	0	0	0
Police Facility	1,082,793	665,682	750,000	750,000	0
City Park S. Ball field Redvlpmt	245,706	0	0	0	0
Soapstone Prairie Improvements	2,000,000	(80,000)	0	0	0
Robert Benson Dam	594,000	171,500	0	0	0
Spring Canyon Community Park	0	0	0	335,000	0
The Garden of Eatin'	200,000	0	0	0	0
S. Taft Hill Rd., Horsetooth to Harmony	72,056	0	0	0	0
Timberline Road Improvements	(408,364)	0	0	0	0
Ziegler Road Realignment	2,408,633	0	0	0	0
Harmony/Ziegler Improvements	543,043	0	0	0	0
Drake Rd, Taft Hill to Overland Trail	0	280,315	0	0	0
North College/East Willcox	0	2,812,620	1,531,271	(1,194,541)	0
I-25 & SH 392 Interchange & Improvements	161,070	1,768,523	70,000	2,640,000	0
City Bridge Program	300,000	300,000	300,000	300,000	300,000
Bryan Bridge Replacement	0	0	137,940	0	0
Shields/Laporte Bridge Repair	0	0	0	2,225,932	0
East Harmony Bridge Replacement	0	1,600,000	1,500,000	(194,211)	0
Railroad Crossing Replacement	100,000	100,000	100,000	100,000	100,000
Total Expenditures	7,494,837	7,971,365	5,984,518	5,902,917	400,000
Other Financing Uses					
Transfers to:					
Transportation Fund	0	610,000	0	0	0
General Fund	0	286,090	0	0	0
Total Other Financing Uses	0	896,090	0	0	0
Total Expenditures & Other Financing Uses	\$7,494,837	\$8,867,455	\$5,984,518	\$5,902,917	\$400,000
Net Change in Fund Balance	(\$367,923)	(\$2,038,901)	(\$563,872)	(\$656,430)	\$0
Ending Fund Balance	\$3,750,894	\$1,711,993	\$1,148,121	\$491,691	\$491,691

Note: Actual expenditures shown are the amounts budgeted for the projects.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

CAPITAL PROJECTS FUND - 400

1/4 Cent-Building on Basics (BOB)

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$80,750	\$1,558,838	\$909,166	\$1,318,532	\$136,792
Revenues					
Intergovernmental	2,244,100	2,481,655	1,202,000	1,001,000	0
Earnings on Investments	348,023	421,487	237,866	129,733	150,000
Contributions	0	4,088,966	6,323,540	(1,479,128)	0
Revenue received but not appropriated	0	63,740	0	(150)	0
Total Revenues	2,592,123	7,055,848	7,763,406	(348,545)	150,000
Other Financing Sources					
Transfers from:					
Sales & Use Tax Fund	5,529,128	\$5,146,310	5,553,893	5,766,500	5,896,500
General Fund (1)	0	0	(450,000)	1,810,000	0
Cultural Services Fund	0	0	200,000	250,000	0
Natural Areas Fund	0	500,000	273,213	0	0
Street Oversizing Fund	2,500,000	0	(506,229)	0	0
BCC-Community Enhancements	0	1,830,944	0	4,335,000	0
Total Other Financing Sources	8,029,128	7,477,254	5,070,877	12,161,500	5,896,500
Total Revenues & Other Financing Sources	\$10,621,251	\$14,533,102	\$12,834,283	\$11,812,955	\$6,046,500
Capital Expenditures					
Fort Collins Museum/Discovery Science Center Joint Facility	0	3,988,966	4,710,129	1,001,252	0
Lincoln Center Renovation	0	2,217,436	4,663,847	1,214,620	0
Park Upgrades and Enhancements	0	304,897	0	0	0
Fort Collins Senior Center Expansion	0	0	0	0	430,239
Harmony Rd., Seneca to College Ave.	2,499,148	0	(506,229)	0	0
Intersection Improvements and Traffic Signals	3,926,052	2,743,155	747,000	0	3,500,000
North College Avenue Improvements	1,063,490	2,163,944	68,218	7,976,671	0
Timberline Rd., Drake to Prospect	0	(1,088)	0	0	0
Bicycle Program Plan Implementation	125,000	25,000	125,000	125,000	125,000
Pedestrian Plan and ADA Improvements	308,900	555,500	1,380,000	300,000	300,000
Total Capital Expenditures	7,922,590	11,997,810	11,187,965	10,617,543	4,355,239
Other Financing Uses					
Transfers to:					
Transit Services Fund - Replacement Buses (2)	160,684	166,308	0	383,626	0
Cultural Services Fund - Facilities Plan (2)	0	0	0	0	0
General Fund - Police CAD Replacement (2)	0	0	0	712,612	0
Library District - Library Technology (2)	744,000	744,000	744,000	744,000	744,000
BCC-Streets & Transportation Capital	0	1,750,000	0	0	0
Administrative Charge	58,889	60,656	21,952	34,914	35,961
Operations & Maintenance (3)					
Fort Collins Museum/Discovery Science Center Joint Facility (Cultural Services)	0	200,000	200,000	200,000	200,000
Lincoln Center Renovation (Cultural Services)	0	0	0	24,000	24,000
Park Upgrades and Enhancements	0	0	0	0	45,000
Police Services CAD Replacement (General)	219,000	219,000	219,000	219,000	219,000
Harmony Rd., Seneca to College Ave. (Transportation)	19,000	19,000	19,000	19,000	19,000
Intersection Improvements & Traffic Signals (Transport)	5,000	5,000	5,000	5,000	5,000
Pedestrian Plan & ADA Improvements (Transportation)	14,000	21,000	28,000	35,000	42,000
Total Other Financing Uses	1,220,573	3,184,964	1,236,952	2,377,152	1,333,961
Total Expenditures & Other Financing Uses	\$9,143,163	\$15,182,774	\$12,424,917	\$12,994,695	\$5,689,200
Net Change in Fund Balance	\$1,478,088	(\$649,672)	\$409,366	(\$1,181,740)	\$357,300
Ending Fund Balance	\$1,558,838	\$909,166	\$1,318,532	\$136,792	\$494,092

NOTES:

(1) The BOB Capital Fund borrowed funds from the General Fund and paid back \$450,000 in 2010.

(2) Transfers are made to the appropriate fund from the Sales & Use Tax Fund and shown on this statement to record the use of BOB taxes.

Note: Actual expenditures shown are the amounts budgeted for the projects. A negative amount in Capital Expenditures represents a project savings or a transfer of the project budget.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Capital Projects Fund - 400

1/4 Cent-Building Community Choices

Community Enhancements

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
<i>Beginning Fund Balance</i>	\$5,925,920	\$6,278,979	\$6,620,766	\$7,064,568	\$3,035,263
Revenues					
Earnings on Investments	353,059	341,787	137,661	110,038	0
Other	0	0	(43)	(31,000)	0
Total Revenues	353,059	341,787	137,618	79,038	0
Other Financing Sources					
Transfers from:					
Sales & Use Tax Fund	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	\$353,059	\$341,787	\$137,618	\$79,038	\$0
Expenditures					
City/School District Community Projects	0	0	0	0	0
Shields, Horsetooth to Troutman	0	0	0	0	0
Police Building/Land Acquisition	0	0	0	0	0
Northeast Truck Route	0	0	0	0	0
Northeast Truck Route Relocation	0	(1,830,944)	0	0	0
Library Technology	0	0	0	0	0
New Library/Land Acquisition	0	0	(66,963)	0	0
Prospect, Poudre River to Summit View	0	0	0	0	0
Performing Arts Center/Land Acquisition	0	0	(239,221)	0	0
Taft Hill, Drake Road to Derby	0	0	0	(195,657)	0
EPIC Ice	0	0	0	0	0
Northside Aztlan Center	0	0	0	(31,000)	0
Total Expenditures	0	(1,830,944)	(306,184)	(226,657)	0
Other Financing Uses					
Transfers to:					
BOB Capital Projects	0	1,830,944	0	4,335,000	0
Total Other Financing Uses	0	1,830,944	0	4,335,000	0
Total Expenditures & Other Financing Uses	\$0	\$0	(\$306,184)	\$4,108,343	\$0
Net Change in Fund Balance	\$353,059	\$341,787	\$443,802	(\$4,029,305)	\$0
<i>Ending Fund Balance</i>	\$6,278,979	\$6,620,766	\$7,064,568	\$3,035,263	\$3,035,263

Note: Actual expenditures shown are the amounts budgeted for the projects. A negative amount in project Expenditures represents a project savings or a transfer of the project budget.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Capital Projects Fund - 400 1/4 Cent-Building Community Choices Natural Areas and Parks

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL* 2011	ADOPTED BUDGET 2012
<i>Beginning Fund Balance</i>	\$59,789	\$82,283	\$101,151	\$109,427	\$117,523
Revenues					
Other	0	(500)	0	0	0
Earnings on Investments	22,494	18,868	8,276	8,096	0
Total Revenues	22,494	18,368	8,276	8,096	0
Other Financing Sources					
Transfers from:					
Conservation Trust Fund	0	0	(7,985)	0	0
General Fund	0	0	(45)	0	0
Sales & Use Tax Fund	0	0	0	0	0
Total Other Financing Sources	0	0	(8,030)	0	0
Total Revenues & Other Financing Sources	\$22,494	\$18,368	\$246	\$8,096	\$0
Expenditures					
Natural Areas	0	0	0	0	0
Community Park Improvements	0	0	0	0	0
Community Horticulture Center	0	0	(45)	0	0
Fossil Creek Community Park	0	(500)	(7,985)	0	0
Regional Trails	0	0	0	0	0
Total Expenditures	0	(500)	(8,030)	0	0
Net Change in Fund Balance	\$22,494	\$18,868	\$8,276	\$8,096	\$0
<i>Ending Fund Balance</i>	\$82,283	\$101,151	\$109,427	\$117,523	\$117,523

Note: Projects were closed in 2010 with a savings of \$8,030.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Capital Projects Fund - 400

1/4 Cent-Building Community Choices

Streets and Transportation

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$317,360	\$329,409	\$407,615	\$410,268	\$403,641
Revenues					
Intergovernmental	60,292,740	812,000	3,788,000	1,320,430	0
Earnings on Investments	11,811	8,157	3,239	(6,627)	0
Miscellaneous	606,435	5,802	1,889	0	0
Total Revenues	60,910,986	825,959	3,793,128	1,313,803	0
Other Financing Sources					
Transfers from:					
BOB Capital Projects	0	1,750,000	0	0	0
General Fund	1,000,000	0	0	0	0
Sales and Use Tax Fund	0	0	0	0	0
Sales and Use Tax Fund - Reserves	1,300,000	0	0	0	0
Transit Services Fund	0	0	116,525	0	0
Transportation Services Fund	(1,888)	35,000	0	0	0
Total Other Financing Sources	2,298,112	1,785,000	116,525	0	0
Total Revenues & Other Financing Sources	\$63,209,098	\$2,610,959	\$3,909,653	\$1,313,803	\$0
Expenditures					
Mason Street Transportation Corridor	63,234,020	2,602,850	3,907,000	1,320,430	0
Pedestrian Plan	(36,971)	500	0	0	0
Pavement Management Program	0	0	0	0	0
North College Corridor	0	(70,597)	0	0	0
Total Expenditures	63,197,049	2,532,753	3,907,000	1,320,430	0
Other Financing Uses					
Transfers to:					
General Capital Projects	0	0	0	0	400,000
Total Other Financing Uses	0	0	0	0	400,000
Total Expenditures & Other Financing Uses	\$63,197,049	\$2,532,753	\$3,907,000	\$1,320,430	\$400,000
Net Change in Fund Balance	\$12,049	\$78,206	\$2,653	(\$6,627)	(\$400,000)
Ending Fund Balance	\$329,409	\$407,615	\$410,268	\$403,641	\$3,641

Note: Actual expenditures shown are the amounts budgeted for the projects.

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

GOLF FUND - 500

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$4,537,933	\$4,558,034	\$4,625,705	\$4,728,446	\$4,796,247
Revenues					
Charges for Service	2,633,306	2,598,890	2,658,924	2,648,723	2,958,000
Earnings on Investments	15,521	7,849	3,782	8,021	10,000
Miscellaneous	34,166	26,489	24,549	31,595	40,000
Total Revenues	2,682,993	2,633,229	2,687,255	2,688,339	3,008,000
Other Financing Sources					
Other Financing Sources	192,849	0	0	164,244	0
Transfers In	0	0	0	6,000	0
Total Other Financing Sources	192,849	0	0	170,244	0
Total Revenues & Other Financing Sources	2,875,842	2,633,229	2,687,255	2,858,583	3,008,000
Expenditures					
Personnel Services	1,182,573	1,113,087	1,101,347	1,149,072	1,159,654
Purchased Prof & Tech Services	232,859	209,104	208,071	214,732	229,265
Purchased Property Services	275,844	256,185	301,156	319,198	327,517
Other Purchased Services	170,719	217,039	194,356	199,916	212,597
Supplies	259,082	266,628	255,539	307,239	287,626
Capital Outlay	212,857	71,370	78,553	159,277	75,000
Other	314,465	307,592	281,980	270,647	93,079
Total Expenditures	2,648,398	2,441,005	2,421,003	2,620,081	2,384,738
Other Financing Uses					
Other Financing	565,947	586,519	551,717	533,032	572,023
Transfers Out	0	0	72,138	43,117	43,806
Total Other Financing Uses	565,947	586,519	623,855	576,149	615,829
Total Expenditures & Other Financing Uses	3,214,345	3,027,525	3,044,858	3,196,230	3,000,567
Capital Expenses	(174,431)	(52,528)	(68,430)	0	(75,000)
Principal Payments	(377,022)	(409,439)	(391,914)	(405,448)	(433,973)
Net Debt Proceeds	192,849	0	0	0	0
Depreciation	0	0	0	0	270,647
Net Adjustments to GAAP	(\$358,604)	(\$461,967)	(\$460,344)	(\$405,448)	(\$238,326)
Net Change in Fund Balance	\$20,101	\$67,671	\$102,741	\$67,801	\$245,759
Ending Fund Balance	\$4,558,034	\$4,625,705	\$4,728,446	\$4,796,247	\$5,042,006

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

LIGHT & POWER FUND - 501

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$158,858,329	\$161,150,063	\$160,167,472	\$161,387,298	\$166,844,809
Revenues					
Operating Grants/Contributions	23,023	111,785	75,300	42,157	0
Capital Grants/Contributions	0	815,725	2,750,997	4,924,440	0
Other Intergovernmental	0	0	203,365	328,969	241,849
General Government	0	0	41,812	0	0
Light and Power	82,448,756	83,295,973	93,165,407	99,656,563	103,997,211
Interest Revenue	2,042,235	887,503	744,510	829,333	735,812
Security Lending	93,977	11,328	927	66	0
Other Earnings on Investments	29,779	26,661	23,386	19,948	16,338
Contributions & Donations	2,346,547	1,652,724	1,635,978	1,809,258	1,906,816
Sale of Property	22,599	8,066	106,822	50,434	0
Non Operating	901,211	785,918	851,441	863,114	647,832
Other Miscellaneous	808,863	851,564	329,226	505,174	612,147
Total Revenues	88,716,991	88,447,245	99,929,172	109,029,456	108,158,005
Other Financing Sources					
Proceeds of Debt Issuance	0	0	16,500,000	0	0
Transfers from Funds	0	0	120,061	127,495	0
Total Other Financing Sources	0	0	16,620,061	127,495	0
Total Revenues & Other Financing Sources	88,716,991	88,447,245	116,549,233	109,156,950	108,158,005
Expenditures					
Light & Power Operations	13,790,590	14,160,354	14,035,401	14,583,592	7,294,295
L&P Payments and Transfers	11,719,799	12,025,021	11,782,556	11,292,716	12,923,312
L&P Purchase of Power	59,084,869	60,582,158	65,840,330	71,513,728	75,525,087
L&P System Additions	7,338,717	8,125,678	7,379,676	6,105,515	8,954,779
L&P Capital Projects	2,886,302	6,685,177	4,514,325	2,934,228	725,000
L&P Energy Services	1,557,527	2,196,777	3,437,297	2,742,191	5,295,453
L&P Operating Grants	23,455	1,097,516	2,717,297	2,942,593	0
L&P Capital Grants	5,952	44,048	1,195,696	4,955,372	0
Total Expenditures	96,407,212	104,916,728	110,902,578	117,069,935	110,717,926
Other Financing Uses					
Other Financing	0	0	90,130	2,039,620	2,034,865
Transfers Out	243,067	250,359	0	0	0
Total Other Financing Uses	243,067	250,359	90,130	2,039,620	2,034,865
Total Expenditures & Other Financing Uses	96,650,279	105,167,087	110,992,708	119,109,555	112,752,791
Depreciation	0	0	0	0	7,100,000
Capital Expenses and Bond Principal	(10,225,022)	(15,737,251)	(12,163,301)	(15,410,115)	(11,134,779)
Net Debt Proceeds	0	0	16,500,000	0	0
Prior Year Appropriations/Grant Revenues	0	0	0	0	(3,038,892)
AMI Savings	0	0	0	0	(331,523)
Net Adjustments to GAAP	(10,225,022)	(15,737,251)	4,336,699	(15,410,115)	(7,405,194)
Net Change in Fund Balance	2,291,734	(982,591)	1,219,826	5,457,511	(4,594,786)
Ending Fund Balance	\$161,150,063	\$160,167,472	\$161,387,298	\$166,844,809	\$162,250,023

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

WATER FUND - 502 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$227,142,270	\$237,651,366	\$240,702,357	\$245,658,578	\$248,042,741
Revenues					
Water	24,283,914	21,752,118	24,228,060	24,100,618	26,748,036
Interest Revenue	2,790,750	1,553,797	1,025,328	1,178,318	800,000
Security Lending	124,606	19,675	1,461	88	0
Other Earnings on Investments	0	0	0	0	630,558
Rents	69,468	23,266	26,248	54,287	50,000
Contributions & Donations	5,367,029	2,115,681	1,720,544	1,942,496	1,098,567
Sale of Property	16,585	10,219	23,979	23,109	0
Non Operating	103,949	92,141	88,986	18,474	75,783
Other Miscellaneous	139,480	134,248	170,231	188,517	83,045
Total Revenues	32,895,782	25,701,145	27,284,837	27,505,906	29,485,989
Other Financing Sources					
Other Financing Sources	0	0	0	13,294	0
Transfers from Funds	0	0	90,856	92,292	0
Total Other Financing Sources	0	0	90,856	105,586	0
Total Revenues & Other Financing Sources	32,895,782	25,701,145	27,375,693	27,611,492	29,485,989
Expenditures					
Water Minor Capital	594,378	713,005	499,069	603,865	2,031,853
Water Payments and Transfers	11,172,217	11,171,631	11,693,548	11,067,461	8,082,552
Water Trans & Distribution	2,316,977	2,255,027	2,369,234	2,312,706	2,604,635
Water Meter Operations	522,268	543,655	583,148	618,447	709,786
Water Production	4,355,886	4,772,714	4,444,073	4,458,066	6,195,041
Water Quality	874,180	941,200	897,282	884,098	1,010,211
Water Resources	1,386,216	1,493,842	1,449,875	1,855,812	1,973,103
Water Capital Projects	3,401,817	3,378,133	5,327,570	6,252,855	5,773,333
Total Expenditures	24,623,939	25,269,208	27,263,798	28,053,310	28,380,514
Other Financing Uses					
Other Financing	6,424,615	5,854,267	3,697,276	3,689,294	3,683,167
Transfers Out	183,940	189,458	0	3,005,537	0
Total Other Financing Uses	6,608,555	6,043,725	3,697,276	6,694,831	3,683,167
Total Expenditures & Other Financing Uses	31,232,494	31,312,934	30,961,075	34,748,141	32,063,681
Depreciation	0	0	0	0	5,188,713
Capital Expenses	(8,845,808)	(8,662,780)	(5,880,343)	(6,856,720)	(7,805,186)
Bond Principal Expenses	0	0	(2,661,260)	(2,664,092)	(2,854,198)
Net Debt Proceeds	0	0	0	0	0
Net Adjustments to GAAP	(8,845,808)	(8,662,780)	(8,541,603)	(9,520,812)	(5,470,671)
Net Change in Fund Balance	\$10,509,096	\$3,050,991	\$4,956,222	\$2,384,163	\$2,892,979
Ending Fund Balance	\$237,651,366	\$240,702,357	\$245,658,578	\$248,042,741	\$250,935,720

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

WASTEWATER FUND - 503 COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$113,269,625	\$119,745,878	\$126,499,546	\$132,864,692	\$137,164,955
Revenues					
General Government	0	0	6,074	0	0
Wastewater	16,170,810	17,701,671	19,130,536	19,019,995	19,688,503
Interest Revenue	1,116,257	1,586,574	412,086	557,293	1,059,353
Security Lending	38,766	24,282	852	44	0
Rents	80,013	74,859	80,770	91,151	65,564
Contributions & Donations	4,064,444	3,416,317	2,441,543	639,193	540,161
Sale of Property	15,217	5,689	32,941	15,598	0
Non Operating	0	0	1,830	821	0
Other Miscellaneous	26,122	27,572	60,790	50,574	11,393
Total Revenues	21,511,629	22,836,964	22,167,423	20,374,669	21,364,974
Other Financing Sources					
Proceeds of Debt Issuance	0	31,374,993	4,015,402	0	0
Transfers from Funds	0	0	75,815	77,012	0
Total Other Financing Sources	0	31,374,993	4,091,217	77,012	0
Total Revenues & Other Financing Sources	21,511,629	54,211,958	26,258,640	20,451,681	21,364,974
Expenditures					
WW Minor Capital	517,750	252,609	309,640	518,651	499,450
WW Payments and Transfers	6,583,739	6,706,302	8,285,097	7,733,102	4,698,216
WW Trunk and Collection	1,411,689	1,467,567	1,508,287	1,524,335	1,756,524
WW Water Quality	1,104,435	1,141,576	1,082,511	1,081,107	1,219,022
WW Water Reclamation	4,566,178	4,503,637	4,541,880	4,680,750	5,216,228
WW Capital Projects	7,989,643	13,527,737	13,103,651	6,058,066	2,958,334
Total Expenditures	22,173,434	27,599,428	28,831,067	21,596,011	16,347,774
Other Financing Uses					
Other Financing	5,340,650	6,365,717	7,853,480	4,110,145	4,887,699
Transfers Out	153,490	158,095	0	0	0
Total Other Financing Uses	5,494,140	6,523,812	7,853,480	4,110,145	4,887,699
Total Expenditures & Other Financing Uses	27,667,574	34,123,239	36,684,547	25,706,156	21,235,473
Depreciation	0	0	0	0	4,487,651
Capital Expenses	(12,632,198)	(18,039,943)	(13,413,279)	(6,573,027)	(3,457,784)
Bond Principal Expense	0	0	(3,377,774)	(2,981,711)	(3,063,674)
Net Debt Proceeds	0	31,374,993	0	0	0
Net Adjustments to GAAP	(12,632,198)	13,335,050	(16,791,053)	(9,554,738)	1,029,867
Net Change in Fund Balance	\$6,476,253	\$6,753,668	\$6,365,146	\$4,300,263	\$(900,366)
Ending Fund Balance	\$119,745,878	\$126,499,546	\$132,864,692	\$137,164,955	\$136,264,589

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

STORMWATER FUND - 504

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$68,682,119	\$74,366,673	\$78,733,761	\$84,342,524	\$89,039,257
Revenues					
Non-Bus Licenses & Permits	1,300	970	1,125	900	989
Operating Grants/Contributions	498	0	7,301	1,845	0
Capital Grants/Contributions	0	0	45,412	0	0
Stormwater	13,568,245	13,623,915	13,858,322	13,922,670	13,907,929
Interest Revenue	794,172	396,313	296,921	251,580	270,283
Security Lending	27,943	3,122	231	18	0
Contributions & Donations	455,330	168,243	358,325	434,098	171,624
Sale of Property	-3,159	-20,668	28,259	(13,598)	0
Other Miscellaneous	49,922	14,835	16,026	58,053	11,147
Total Revenues	14,894,252	14,186,730	14,611,922	14,655,566	14,361,972
Other Financing Sources					
Proceeds of Debt Issuance	0	0	0	8,515,000	0
Transfers from Funds	0	0	31,149	31,642	0
Total Other Financing Sources	0	0	31,149	8,546,642	0
Total Revenues & Other Financing Sources	14,894,252	14,186,730	14,643,071	23,202,208	14,361,972
Expenditures					
Stormwater Minor Capital	388,517	35,226	19,893	262,024	400,000
Stormwater Operations	2,622,841	2,411,698	2,527,915	2,821,371	2,998,480
SW Payments and Transfers	4,659,408	5,742,086	4,744,812	4,604,648	2,985,518
SW Capital Projects	10,166,887	7,009,431	3,593,302	5,827,771	3,618,333
Total Expenditures	17,837,654	15,198,441	10,885,922	13,515,813	10,002,331
Other Financing Uses					
Other Financing	4,436,969	4,111,836	4,173,234	12,770,485	4,127,396
Transfers Out	178,062	179,954	275,000	546,472	220,000
Total Other Financing Uses	4,615,031	4,291,790	4,448,234	13,316,957	4,347,396
Total Expenditures & Other Financing Uses	22,452,685	19,490,231	15,334,156	26,832,770	14,349,727
Depreciation	0	0	0	0	2,117,441
Principal Payments	(2,610,000)	(2,567,500)	(2,682,500)	(2,237,500)	(2,895,000)
Purchase of Capital Assets	(10,632,986)	(7,103,090)	(3,617,348)	(6,089,795)	(4,018,333)
Net Adjustments to GAAP	(13,242,986)	(9,670,590)	(6,299,848)	(8,327,295)	(4,795,892)
Net Change in Fund Balance	\$5,684,554	\$4,367,089	\$5,608,763	\$4,696,733	\$4,808,137
Ending Fund Balance	\$74,366,673	\$78,733,761	\$84,342,524	\$89,039,257	\$93,847,394

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

EQUIPMENT FUND - 601

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$6,668,711	\$5,964,517	\$5,080,164	\$4,643,870	\$4,536,398
Revenues					
Capital Grants/Contributions	0	36,115	0	0	0
Other Intergovernmental	0	0	0	0	2,500
General Government	7,674,778	6,508,810	7,031,300	8,189,864	9,509,656
Interest Revenue	148,356	1,839	-8,187	19,023	44,530
Security Lending	6,171	262	18	1	0
Rents	152,006	55,275	55,275	56,984	50,000
Contributions & Donations	180,406	0	0	0	0
Sale of Property	54,374	80,821	67,843	(9,626)	0
Other Miscellaneous	52,434	6,958	57,489	20,725	500
Total Revenues	8,268,524	6,690,080	7,203,739	8,276,972	9,607,186
Other Financing Sources					
Proceeds of Debt Issuance	0	0	0	1,061,831	0
Other Financing Sources	0	0	0	34,229	5,000
Transfers from Funds	0	0	0	302,108	336,807
Total Other Financing Sources	0	0	0	1,398,168	341,807
Total Revenues & Other Financing Sources	8,268,524	6,690,080	7,203,739	9,675,140	9,948,993
Expenditures					
Personnel Services	2,197,780	2,462,016	2,462,551	2,472,144	2,514,065
Purchased Prof & Tech Services	161,314	40,800	28,441	47,208	116,820
Purchased Property Services	1,070,784	1,102,404	988,859	1,178,107	1,214,674
Other Purchased Services	70,370	59,294	56,618	60,265	67,530
Supplies	4,278,553	3,150,270	3,360,703	4,156,963	5,076,052
Capital Outlay	1,116,775	1,214,907	141,244	478,626	192,000
Other	660,236	689,993	716,893	709,341	409,412
Total Expenditures	9,555,811	8,719,683	7,755,309	9,102,652	9,590,553
Other Financing Uses					
Other Financing	535,034	410,645	230,715	237,483	336,807
Total Other Financing Uses	535,034	410,645	230,715	237,483	336,807
Total Expenditures & Other Financing Uses	10,090,845	9,130,328	7,986,024	9,340,135	9,927,360
Capital Expenses	(639,625)	(1,167,027)	(130,146)	(403,571)	(34,000)
Principal Payments	(478,502)	(388,868)	(215,845)	(215,784)	(279,214)
Net Debt Proceeds	0	0	0	1,061,831	0
Depreciation	0	0	0	0	709,341
Net Adjustments to GAAP	(\$1,118,127)	(\$1,555,895)	(\$345,991)	\$442,476	\$396,127
Net Change in Fund Balance	\$(704,194)	\$(884,353)	\$(436,294)	\$(107,471)	\$(374,494)
Ending Fund Balance	\$5,964,517	\$5,080,164	\$4,643,870	\$4,536,398	\$4,161,904

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

SELF INSURANCE FUND - 602

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$4,156,035	\$4,775,681	\$2,351,089	\$2,993,466	\$2,979,534
Revenues					
General Government	2,589,120	2,544,663	2,217,973	2,833,109	3,063,815
Interest Revenue	293,682	158,218	84,872	71,739	153,964
Security Lending	14,963	1,109	121	6	0
Other Miscellaneous	16,030	9,583	7,934	7,238	0
Total Revenues	2,913,794	2,713,574	2,310,900	2,912,092	3,217,779
Other Financing Sources					
Transfers from Funds	29,750	29,750	0	0	0
Total Other Financing Sources	29,750	29,750	0	0	0
Total Revenues & Other Financing Sources	2,943,544	2,743,324	2,310,900	2,912,092	3,217,779
Expenditures					
Salaries & Wages	337,045	383,967	359,918	323,078	338,852
Benefits	98,337	124,938	121,798	98,846	111,810
Other Personnel Costs	0	2,476	1,317	1,256	0
Professional & Technical	8	54,202	73,612	40,215	90,500
Governmental Services	0	200,000	0	0	0
Other Prof & Tech Services	253,266	48,892	18,192	19,487	81,500
Cleaning Services	0	0	1,035	1,905	0
Repair & Maintenance Services	0	683	2,566	311	0
Rental Services	213	436	0	0	7,700
Insurance, Non Emp Benefits	1,514,426	4,225,255	987,783	2,312,792	2,492,000
Communication Services	4,521	4,614	4,386	4,296	5,000
Internal Admin Services	3,389	3,485	3,036	1,986	3,288
Employee Travel	2,504	6,085	2,163	3,883	19,700
Other Purchased Services	518	593	6,998	7,543	1,200
Land & Building Maint Supplies	0	42	0	0	0
Utility Supplies	0	0	0	7	0
Office & Related Supplies	1,964	1,817	71	2,255	1,000
Health & Safety Supplies	39,365	34,921	31,511	41,266	52,000
Other Supplies	68,341	75,512	54,136	66,898	54,750
Total Expenditures	2,323,899	5,167,916	1,668,522	2,926,024	3,259,300
Other Financing Uses					
Total Other Financing Uses	0	0	0	0	0
Total Expenditures & Other Financing Uses	2,323,899	5,167,916	1,668,522	2,926,024	3,259,300
Net Change in Fund Balance	\$619,646	\$(2,424,592)	\$642,378	\$(13,932)	\$(41,521)
Ending Fund Balance	\$4,775,681	\$2,351,089	\$2,993,466	\$2,979,534	\$2,938,013

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

DATA & COMMUNICATIONS FUND - 603

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$3,380,524	\$4,214,424	\$3,683,337	\$3,633,068	\$3,828,034
Revenues					
General Government	3,150,138	3,137,632	1,612,218	2,081,452	1,344,145
Other Charges for Service	2,268	1,589	792	994	2,465
Interest Revenue	112,591	67,903	50,686	50,728	79,874
Security Lending	4,294	836	70	4	0
Contributions & Donations	512,395	111,936	0	0	0
Sale of Property	-23,067	471	-50,041	0	0
Other Miscellaneous	141	66	0	0	0
Total Revenues	3,758,760	3,320,433	1,613,725	2,133,179	1,426,484
Other Financing Sources					
Proceeds of Debt Issuance	0	0	0	703,254	0
Transfers from Funds	4,827,092	3,471,963	5,618,130	5,393,836	5,901,399
Total Other Financing Sources	4,827,092	3,471,963	5,618,130	6,097,090	5,901,399
Total Revenues & Other Financing Sources	8,585,852	6,792,396	7,231,855	8,230,269	7,327,883
Expenditures					
Personnel Services	3,605,887	3,762,779	3,614,518	3,292,327	3,918,835
Purchased Prof & Tech Services	713,154	621,844	533,240	438,344	397,070
Purchased Property Services	864,845	882,660	807,918	1,094,221	1,183,037
Other Purchased Services	766,472	577,959	514,931	430,681	730,943
Supplies	1,051,335	1,186,613	1,073,581	1,222,059	902,405
Capital Outlay	497,954	39,463	464,043	1,247,253	1,024,520
Other	252,305	275,047	294,936	310,002	0
Total Expenditures	7,751,952	7,346,366	7,303,166	8,034,888	8,156,810
Other Financing Uses					
Other Financing	0	0	0	6,747	0
Transfers Out	0	0	443,000	450,000	0
Total Other Financing Uses	0	0	443,000	456,747	0
Total Expenditures & Other Financing Uses	7,751,952	7,346,366	7,746,166	8,491,636	8,156,810
Capital Expenses	0	(22,882)	(464,043)	(1,159,586)	(447,400)
Principal Payments	0	0	0	0	0
Net Debt Proceeds	0	0	0	703,254	0
Depreciation	0	0	0	0	0
Net Adjustments to GAAP	0	(22,882)	(464,043)	(456,332)	(447,400)
Net Change in Fund Balance	\$833,900	\$(531,087)	\$(50,268)	\$194,966	\$(381,527)
Ending Fund Balance	\$4,214,424	\$3,683,337	\$3,633,068	\$3,828,034	\$3,446,507

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

BENEFITS FUND - 604

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$6,541,446	\$7,999,341	\$9,960,331	\$11,000,199	\$11,446,550
Revenues					
Charges for Service	18,723,298	20,647,640	20,278,689	19,602,640	21,691,000
Earnings on Investments	445,860	222,475	168,188	204,716	235,819
Miscellaneous	40,000	43,560	40,000	40,334	40,000
Total Revenues	19,209,158	20,913,675	20,486,877	19,847,690	21,966,819
Total Revenues & Other Financing Sources	19,209,158	20,913,675	20,486,877	19,847,690	21,966,819
Expenditures					
Personnel Services	553,201	578,213	600,637	571,972	586,340
Purchased Prof & Tech Services	446,506	219,667	285,436	284,411	266,850
Purchased Property Services	257	3,351	1,264	6,905	6,300
Other Purchased Services	16,663,079	18,125,140	18,548,711	18,524,172	22,069,495
Supplies	88,219	26,314	10,961	13,879	20,450
Total Expenditures	17,751,263	18,952,685	19,447,009	19,401,338	22,949,435
Other Financing Uses					
Total Other Financing Uses	0	0	0	0	0
Total Expenditures & Other Financing Uses	17,751,263	18,952,685	19,447,009	19,401,338	22,949,435
Net Change in Fund Balance	\$1,457,895	\$1,960,990	\$1,039,868	\$446,351	\$(982,616)
Ending Fund Balance	\$7,999,341	\$9,960,331	\$11,000,199	\$11,446,550	\$10,463,934

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

UTILITY CS&A FUND - 605

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$2,380,422	\$3,469,809	\$4,142,192	\$4,644,286	\$4,237,940
Revenues					
General Government	12,940,517	12,894,828	13,238,745	11,530,570	14,105,047
Interest Revenue	93,642	49,406	65,367	74,509	59,528
Security Lending	3,272	287	84	5	0
Sale of Property	-108,799	22,461	-43,056	0	0
Non Operating	960,281	962,702	955,671	995,351	909,534
Other Miscellaneous	19,885	71,613	54,090	22,326	21,459
Total Revenues	13,908,798	14,001,297	14,270,900	12,622,762	15,095,568
Other Financing Sources					
Transfers from Funds	0	0	125,119	127,096	0
Total Other Financing Sources	0	0	125,119	127,096	0
Total Revenues & Other Financing Sources	13,908,798	14,001,297	14,396,019	12,749,858	15,095,568
Expenditures					
Personnel Services	7,180,380	7,243,331	7,140,560	6,616,665	7,799,214
Purchased Prof & Tech Services	2,346,957	847,333	2,138,219	1,615,207	1,811,960
Purchased Property Services	1,054,130	1,208,237	1,158,340	1,214,875	1,403,479
Other Purchased Services	887,305	2,513,383	1,036,760	1,052,512	1,153,427
Supplies	472,221	435,545	446,719	420,376	622,517
Capital Outlay	637,059	330,351	179,834	391,581	514,500
Other	238,960	310,732	380,797	384,924	201,900
Total Expenditures	12,817,012	12,888,913	12,481,229	11,696,141	13,506,997
Other Financing Uses					
Transfers Out	566,515	685,695	1,571,787	1,609,060	1,725,186
Total Other Financing Uses	566,515	685,695	1,571,787	1,609,060	1,725,186
Total Expenditures & Other Financing Uses	13,383,527	13,574,608	14,053,015	13,305,201	15,232,183
Capital Expenses	(564,116)	(245,693)	(159,091)	(148,997)	(148,000)
Depreciation	0	0	0	0	0
Net Adjustments to GAAP	(564,116)	(245,693)	(159,091)	(148,997)	(148,000)
Net Change in Fund Balance	\$1,089,387	\$672,383	\$502,095	\$(406,346)	\$11,385
Ending Fund Balance	\$3,469,809	\$4,142,192	\$4,644,286	\$4,237,940	\$4,249,325

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

EMPLOYEES' RETIREMENT FUND - 700

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
Beginning Fund Balance	\$45,770,748	\$32,973,706	\$37,302,263	\$39,355,910	\$37,015,381
Revenues					
General Government	1,807,834	1,005,901	2,100,467	1,345,466	1,300,000
Interest Revenue	-12,819,551	6,172,199	3,755,708	(1,194,726)	468,000
Earnings on Equities	819,221	377,447	307,829	0	0
Security Lending	17,190	213	0	0	0
Total Revenues	-10,175,306	7,555,761	6,164,003	150,740	1,768,000
Other Financing Sources					
Total Other Financing Sources	0	0	0	0	0
Total Revenues & Other Financing Sources	-10,175,306	7,555,761	6,164,003	150,740	1,768,000
Expenditures					
Professional & Technical	24,338	22,507	35,208	24,052	26,000
Other Purchased Services	0	0	200	0	0
Office & Related Supplies	155	0	0	0	200
Other Supplies	0	126	0	0	250
Other	2,597,244	3,204,570	4,074,948	2,467,218	3,050,000
Total Expenditures	2,621,737	3,227,204	4,110,356	2,491,269	3,076,450
Total Expenditures & Other Financing Uses	2,621,737	3,227,204	4,110,356	2,491,269	3,076,450
Net Change in Fund Balance	\$(12,797,042)	\$4,328,557	\$2,053,648	\$(2,340,530)	\$(1,308,450)
Ending Fund Balance	\$32,973,706	\$37,302,263	\$39,355,910	\$37,015,381	\$35,706,931

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement

URA O&M FUND - 800

COMPARATIVE BUDGET STATEMENT

	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ADOPTED BUDGET 2012
<i>Beginning Fund Balance</i>	\$116,855	\$144,985	\$(1,588,284)	\$(8,855,913)	\$(7,553,384)
Revenues					
Property Taxes	286,918	263,227	492,625	524,486	913,815
Interest Revenue	19,477	87,800	54,013	146,154	84,500
Total Revenues	306,395	351,027	546,639	670,640	998,315
Other Financing Sources					
Proceeds of Debt Issuance	250,000	0	0	0	0
Transfers from Funds	0	0	0	3,519,363	0
Total Other Financing	250,000	0	0	3,519,363	0
Total Revenues & Other Financing	556,395	351,027	546,639	4,190,003	998,315
Expenditures					
URA Operations & Maintenance	271,609	121,588	193,600	185,636	218,583
2006 N College Commitments	0	1,724,237	4,839,840	3,624,138	0
Debt Service	256,656	4,992			
Total Expenditures	528,265	1,850,816	5,033,440	3,809,775	218,583
Other Financing Uses					
Other Financing	0	0	235,623	308,305	645,296
Transfers Out	0	233,480	2,545,204	(1,230,605)	0
Total Other Financing Uses	0	233,480	2,780,827	(922,300)	645,296
Total Expenditures & Other Financing	528,265	2,084,296	7,814,267	2,887,475	863,879
Net Change in Fund Balance	\$28,130	\$(1,733,269)	\$(7,267,628)	\$1,302,529	\$134,436
<i>Ending Fund Balance</i>	\$144,985	\$(1,588,284)	\$(8,855,913)	\$(7,553,384)	\$(7,418,948)

2011 actual data is from March 2012. These amounts could change until 2011 actuals have been reviewed by our auditors in May 2012.

Frozen Appropriations not included in this Fund Statement