

# 2012-2021 CAPITAL IMPROVEMENT PROGRAM

**Change in Fund Balances, Governmental Funds (1)**
**Last Ten Fiscal Years**

(modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>										
Taxes	\$ 25,138,393	\$ 26,424,701	\$ 27,851,023	\$ 27,147,062	\$ 30,179,005	\$ 31,748,630	\$ 33,143,681	\$ 35,087,252	\$ 37,282,375	\$ 37,659,356
Licenses and permits	740,226	770,097	1,026,830	1,072,522	1,124,663	1,479,654	1,020,239	1,089,628	825,833	712,811
Intergovernmental	3,804,216	3,574,686	5,392,793	5,140,299	4,147,436	3,903,521	2,862,450	3,442,121	3,442,953	2,687,051
Charges for services	3,610,309	4,191,937	4,368,060	5,042,083	5,626,533	5,918,886	6,638,525	6,211,386	5,586,277	6,019,719
Investment income	2,151,758	1,465,334	1,151,558	1,030,007	1,540,642	2,508,864	3,729,057	1,552,449	(564,323)	1,066,457
Contributions and miscellaneous	1,659,384	1,742,188	2,787,852	2,647,842	2,515,904	3,560,162	4,543,349	5,423,293	3,023,671	3,216,792
<b>Total revenues</b>	<b>37,104,286</b>	<b>38,168,943</b>	<b>42,578,116</b>	<b>42,079,815</b>	<b>45,134,183</b>	<b>49,119,717</b>	<b>51,937,301</b>	<b>52,806,129</b>	<b>49,596,786</b>	<b>51,362,186</b>
<b>Expenditures by Function</b>										
General government	3,519,268	3,623,176	4,729,374	5,076,134	5,798,104	5,125,653	5,455,316	5,159,601	5,900,248	6,589,039
Public safety	12,115,472	12,707,760	13,773,463	15,047,387	15,457,287	17,053,365	18,120,382	18,728,040	19,410,584	19,621,616
General services	5,601,452	5,744,139	6,260,496	6,014,020	6,895,328	6,990,518	7,096,899	8,243,164	8,249,971	7,394,625
Community development	2,857,475	3,110,561	2,119,951	2,561,361	2,655,668	3,042,749	2,432,444	3,317,979	3,007,202	2,881,251
Leisure and information services	1,923,050	2,001,397	1,993,027	2,039,864	2,071,709	2,158,899	2,249,001	2,147,886	2,230,489	1,952,782
Human services	1,126,212	1,062,834	1,007,444	1,071,539	1,029,900	1,056,671	1,033,422	697,719	789,101	749,114
Employee benefits	298,973	188,402	223,763	273,821	334,804	441,505	555,182	656,039	328,542	445,033
Miscellaneous	413,827	1,130,071	1,024,650	1,032,981	1,052,585	968,568	1,762,956	195,830	53,929	131,653
Debt service										
Principal	2,370,340	2,901,440	2,833,402	2,807,263	3,127,175	3,416,587	4,075,251	4,823,966	4,220,938	4,594,563
Interest	1,220,868	1,328,651	1,200,095	974,982	939,967	1,043,828	1,245,528	1,855,218	1,597,227	1,555,289
Capital outlay	7,889,599	6,429,217	8,300,094	9,660,162	9,760,998	16,928,041	24,240,722	11,397,517	9,935,126	7,479,876
<b>Total expenditures</b>	<b>39,336,536</b>	<b>40,227,648</b>	<b>43,465,759</b>	<b>46,559,514</b>	<b>49,123,825</b>	<b>58,224,384</b>	<b>68,267,103</b>	<b>57,222,959</b>	<b>55,723,857</b>	<b>53,394,841</b>
<b>Excess of revenues</b>										
Over(under) expenditures	(2,232,250)	(2,058,705)	(887,643)	(4,479,699)	(3,989,442)	(9,104,667)	(16,329,802)	(4,416,830)	(6,127,071)	(2,032,655)
<b>Other Financing Sources (Uses)</b>										
Bond proceeds	6,626,000	1,035,000	-	4,829,750	3,515,200	16,081,000	10,632,960	-	4,250,710	2,494,750
Transfers in	7,440,739	9,230,808	11,231,164	4,530,751	3,494,232	4,958,316	5,874,169	3,520,143	3,862,715	3,462,513
Transfers out	(8,371,452)	(9,385,530)	(11,834,884)	(5,293,530)	(3,998,286)	(5,468,888)	(6,321,938)	(3,972,025)	(4,693,201)	(3,457,300)
<b>Total other financing sources (uses)</b>	<b>5,695,287</b>	<b>880,278</b>	<b>(603,720)</b>	<b>4,066,971</b>	<b>3,011,146</b>	<b>15,570,428</b>	<b>10,185,191</b>	<b>(451,882)</b>	<b>3,420,224</b>	<b>2,499,963</b>
<b>Net Change in fund balances</b>	<b>\$ 3,463,037</b>	<b>\$ (1,178,427)</b>	<b>(1,491,363)</b>	<b>\$ (412,728)</b>	<b>\$ (978,296)</b>	<b>\$ 6,465,761</b>	<b>\$ (6,144,611)</b>	<b>\$ (4,868,712)</b>	<b>\$ (2,706,847)</b>	<b>\$ 467,308</b>
<b>Debt Service as a percentage of non-capital outlay expenditures</b>	<b>11.42%</b>	<b>12.52%</b>	<b>11.47%</b>	<b>10.25%</b>	<b>10.33%</b>	<b>10.80%</b>	<b>12.09%</b>	<b>14.58%</b>	<b>12.71%</b>	<b>13.39%</b>
<b>Data Source</b>										
Audited Financial Statements										

**Notes:**

(1) Prior to FY02, excludes permanent funds and some special revenue funds classified as trust funds under the pre-GASB 34 reporting model.