

## FUND STRUCTURE

The City accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this report are grouped into six fund types within three broad fund categories. All funds of the City of Wasilla are appropriated. The City of Wasilla's fund structure for budgetary purposes is the same as the fund structure for its Audited Financial Statements.

### Governmental Fund Types

General Fund – The General Fund is the operating fund of the City and is used to account for all financial resources, except those required to be accounted for in another fund. This fund is classified as a major fund under GASB 34.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. There are five funds under this category: 1. Library; 2. Youth Court; 3. Asset Forfeiture; 4. Technology Replacement; 5. Capital Reserve, and 6. Land Bank. None of these funds are classified as major funds under GASB 34 (see Special Revenue section for detailed description of funds).

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of, resources for, and the payment of general long-term debt principal, interest, and related costs. There are five funds listed under this category: 1. General Obligation Debt Service; 2. Sewer Special Assessment; 3. Water Special Assessment; 4. Paving Special Assessment; and 5. Bond Guarantee. None of these funds are classified as major funds under GASB 34 (see Debt Service section for detailed description of funds).

Capital Project Funds – Capital Projects Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment. There are four funds listed under this category: 1. Capital Project; 2. Vehicle; 3. Right Of Way; and 4. Road. Out of these funds the Capital Project Fund is classified as a major fund under GASB 34 (see Capital Project section for detailed description of funds).

### Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for the operations that; (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. There are four funds listed under this category: 1. Sewer, 2. Water, 3. Airport, and 4. Curtis D. Menard Memorial Sports Center. The Water, Sewer and Curtis D. Menard Memorial Sports Center funds are classified as major funds under GASB 34 (see Enterprise section for detailed description of funds).

## **Permanent Funds Types**

Permanent Funds – Permanent Funds account for assets held in a trustee capacity or as an agent for individuals, private organizations and other funds. These include non-expendable trust funds and agency funds. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is essential. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. There is one fund listed under this category: 1. Cemetery. This fund is not classified as major fund under GASB 34 (see Permanent Fund section for detailed description of fund).

## FINANCIAL POLICIES

### INTRODUCTION

The financial policies of the City establish the framework for the overall fiscal planning and management and sets forth guidelines for both current activities and long-range planning. These policies are reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

### OVERALL GOALS

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the City is in a solid financial condition at all times. This can be defined as:
  - A. Cash Solvency – the ability to pay bills
  - B. Budgetary Solvency – the ability to balance the budget
  - C. Solvency – the ability to pay future costs
  - D. Service Level Solvency – the ability to provide needed and desired services
2. **Flexibility:** To ensure that the city is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. **Adherence to the Highest Accounting and Management Practices:** As set by the Government Finance Officers' Association standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

Based on the overall goals listed above the following Financial Policies are provided:

#### 1. Operating Budget Policies

The budget is a plan for allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level that will meet real needs as efficiently and effectively as possible.

- The City's goal is to pay for all recurring expenditures with recurring revenues and to use non-recurring revenues for non-recurring expenditures.
- It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.

- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
- When possible, the City will integrate performance measurement and productivity indicators within the budget. This should be done in an effort to improve the productivity of City programs and employees. Productivity analysis should become a dynamic part of the City administration.
- The budget must be structured so that the Council and the general public can readily establish the relationship between expenditures and the achievement of service objectives.
- The individual department budget submissions must be prepared with the basic assumption that the Council will always attempt to maintain the current tax rates.
- Budgetary review by the Administration and Council will focus on the following basic concepts:

#### **Staff Economy**

The size and distribution of staff will be a prime concern. The Council will seek to limit staff increases to areas where approved program growth and support absolutely requires additional staff and to reduce staff where this can be done without adversely affecting approved service levels.

#### **Capital Construction**

Emphasis will be placed upon continued reliance on a viable level of pay-down capital construction to fulfill needs in a City approved comprehensive capital improvements program.

#### **Program Expansions**

Proposed expansion to existing programs and services must be submitted as budgetary increments requiring detailed justification. Every proposed program or service expansion will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community.

#### **New Programs**

New programs or services must also be submitted as budgetary increments requiring detailed justification. New programs or services will be evaluated on the same basis as program expansion plus an analysis of long term fiscal impacts.

#### **Existing Service Costs**

The justification for base budget program costs will be a major factor during budget review.

#### **Administrative Costs**

In all program areas, administrative overhead costs should be kept to an absolute minimum.

Functions of all departments and agencies should be reviewed in an effort toward reducing duplicate activities within the City government.

The budget will provide for adequate maintenance of capital plant and equipment and for its orderly replacement.

The administration will maintain budgetary controls at the character level within each organizational unit. (Characters are broad classifications of expenditures: fringe benefits, contractual services.)

The preparation and distribution of monthly budget status reports, interim financial statements, and annual financial reports is required.

The City will develop and annually update a long-range (three to five years) financial forecasting system that will include projections of revenues, expenditures, and future costs and financing of capital improvements that are included in the capital budget.

## **2. Debt Policies**

- The City will not fund current operations from the proceeds of borrowed funds.
- The City will consider short-term borrowing or lease/purchase contracts for financing major operating capital equipment when the Chief Financial Officer, along with the City's Financial Advisor, determines that this is in the City's best financial interest. Lease/purchase decisions should have the concurrence of the appropriate operating Manager.
- The ratio of short-term debt as a percent of revenue should not exceed five percent (5%) and ratio of short-term debt as a percent of total debt should not exceed twenty percent (20%).
- When the City finances capital projects by issuing bonds, it will repay the debt within a period not to exceed the expected useful life of the project.
- Target debt ratios will be annually calculated and included in the review of financial trends.
- The ratio of general obligation debt service expenditure as a percent of General Fund Revenue should not exceed twenty percent (20%) of General Fund Revenue.
- The City will maintain good communications about its financial condition with bond and credit institutions.
- The City will follow a policy of full disclosure in every annual financial statement and bond official statement.
- The City will avoid borrowing on tax anticipation and maintain an adequate fund balance.

## **3. Revenue Policies**

- The City will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.

- The City will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The City will estimate its annual revenues by an objective, analytical process.
- The City, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.
- The City will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The City should routinely identify governmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.

#### **4. Investment Policies**

- The City will maintain an investment policy based on the Government Finance Officers' Association (GFOA) model investment policy.
- The City will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- When permitted by law, the City will pool its various funds for investment purposes.
- The City will obtain the best possible return on all investments consistent with the underlying criteria of liquidity and safety of principal.
- The City will regularly review contractual opportunities for consolidated banking services.

#### **5. Accounting, Auditing, and Reporting Policies**

- The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP).
- The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).
- Regular monthly financial statements and annual financial reports will present a summary of financial activity by departments and agencies within all funds.
- Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue by fund.

- An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion, which will be incorporated into the Comprehensive Annual Financial Report (CAFR).
- The City will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

## **6. Capital Budget Policies**

- The City will make all capital improvements in accordance with an adopted capital improvements program.
- The City will develop a multi-year plan for capital improvements that considers its development policies and links the development process with the capital plan.
- The City will enact an annual capital budget based on the multi-year capital improvements program.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- The City will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.
- The City will identify the “full-life” estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.
- The City will determine the total cost for each potential financing method for capital project proposals.
- The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

## **7. Fund Stabilization Policy**

- The City will maintain the fund balances and retained earnings of the various city operating funds at levels sufficient to maintain the city’s creditworthiness, and to provide financial resources for unforeseeable emergencies.
- The City will maintain in the undesignated fund balance of the General Fund an amount between sixty (60) percent and fifty (50) percent of the sum of total budgeted general fund operating expenditures, plus the budget amount of general obligation debt (not including GO Debt with dedicated sales tax source).
- The City will transfer to the Capital Reserve Fund any amount over the sixty percent (60%) target set for the undesignated fund balance of the General Fund when the annual audit is accepted by the City Council.

- The City will not approve an appropriation from the general fund that would cause the undesignated general fund balance to be less than the minimum undesignated fund balance, except in an emergency expenditure or a major capital purchase.
- The City will maintain a positive net asset balance in each of the enterprise funds to provide sufficient reserves for emergencies and revenue for emergencies and revenue shortfalls. Sufficient net assets will be defined as a minimum of twenty percent (20%) of total budgeted expenditures less budget expenditures for debt service and the budgeted allowance for depreciation and a maximum of 50%. Any excess of 5% will be restricted for the purpose of funding depreciation and future infrastructure of the enterprise funds.
- The City will maintain a reserve in each of its debt service funds in an amount not less than the sum of all reserve fund balances required by the bond ordinances applicable to that fund.



## **FISCAL YEAR 2011 AND FISCAL YEAR 2012 BUDGET PREMISES & FINANCIAL PROJECTIONS**

Certain premises and projected financial forecasts were decided on as a foundation for developing the City of Wasilla's Biennial Budget. These premises and revenue forecasts were used to guide the City Council, the Mayor and City staff in determining the goals, budget initiatives and the level of services that will be provided to the citizens and how those services will be funded.

### **General Premises:**

1. The population of the City of Wasilla will increase by approximately 4% each year to approximately 7,800 in FY 2011 and 92,000 in the Matanuska Susitna Borough.
2. Annexations: No new annexations are incorporated in this budget period. However, discussions continue for possible future annexation areas.
3. The inflation rate for FY 2011 is projected to be approximately 2.7% based on a combination of data from Alaska Department of Labor and Workforce Development, Anchorage Economic Development Corporation and the Bureau of Labor Statistics CPI rates.

### **Revenue Projections:**

1. Sales and Use Taxes – Collections for sales taxes are projected to decrease by 2% in FY 2011 to \$11,342,000 and increase by 1.0% in FY 2012 to \$11,455,420. In FY 2010 the City has experienced its first major downturn in its sales tax revenue. The downturn is primarily caused from national, state and local economic recession periods. With any recession, citizens look toward government to provide more services for fewer dollars. This is extremely difficult with revenue decreasing at a rate higher than expenditures rise. In FY 2012, the City is projecting a return of a .5% sales tax increase should the economic downturn continue.
2. Property Taxes – The City's mill levy is projected to remain at 0.0 mills for FY 2011 and FY 2012. See appendix for historic detail for property tax rates, assessed valuations and property tax collections.
3. Intergovernmental Revenue – Intergovernmental revenue consist of grants from Local, State and Federal governmental sources. It is projected that total intergovernmental revenue funds for general government funds (not including Capital Funds) will be approximately \$1,300,864 for Fiscal Year 2011 and \$1,320,042 in FY 2012. It is projected the downward trend that the City has been experiencing with intergovernmental revenue in the past will continue in future years.
4. User Fees and Charges – User fees and charges mainly consist of fees charged for utility services and fees charged at the Curtis D. Menard Memorial Sports Center. Other charges such as business licenses and various permits are included in this category. Total user fees and charges are projected to be \$3,271,120 in FY 2011 and \$3,474,932 in FY 2012, an increase of approximately 20% in FY 2011 and 7% in FY 2012. The main increases in user fee revenue will be in the utility funds. These projected increases are based on the City implementing fee increases to its customer base in FY 2010. In FY 2011 and FY 2012, utility rates are projected to increase by 8% each fiscal year. These increases were approved so that the utilities infrastructure could be invested in along with shoring up the net assets of the utility funds (see the financial policies and fund stabilization policy).

5. Local Revenue - The largest component of local revenue is interest earned on investments. Other local revenue consists of sale of maps and copies. The local revenue for FY2011 is estimated to be \$491,150 and \$527,550 for FY 2012.
6. Other Revenue - The main component of other revenue are the fees from providing dispatch services for agencies. The revenue for dispatch services will be \$1,359,946 for FY 2011 and FY 2012. The increase in revenue from this source is closely tied to the growth rate in dispatch expenditures. The other agencies contribute approximately 62% of the total dispatch cost in FY 2011, a decrease of 2% under FY 2010. Based on projected increases of 5% to 6% in dispatch costs over future years, this revenue will need to increase to keep up with these costs.

#### **Expenditure Premises:**

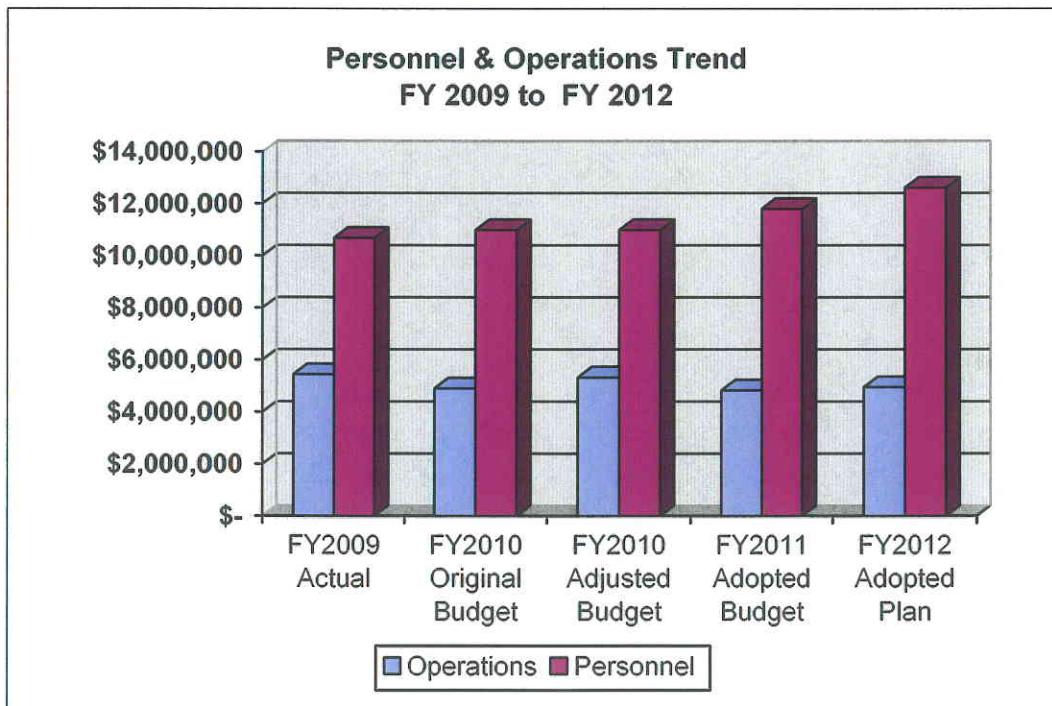
1. Personnel Services – This category includes expenditures for wages (including overtime) and salaries and other forms of compensation – life and health insurance, Medicare contribution, and pension contributions (PERS). The cost of personnel is provided to departments by the Finance Department. Proposed personnel services are based on the following assumptions:
  - a) The City currently administers three union contracts; Local 302 (Public Works and Utilities), Local 341 (Curtis D. Menard Memorial Sports Center), and Local 959 (Wasilla Police Department). Within each of these contracts includes an average merit increase of 3% for all eligible employees plus an average of 3-years Anchorage CPI, which is estimated to be 2.7% for FY 2011, for a total wage increase of 5.7% in FY 2011 and FY 2012.
  - b) Health Insurance premiums will increase by 15%.
  - c) Workers Compensation will flatten in FY 2011 but increase by 10% in FY 2012.
  - d) Public Employees Retirement System (PERS) retirement contribution will be steady for both Fiscal Years at 22%.
2. Operating Expenditures and Capital Outlays (under \$5,000) – This category includes expenditures for running a governmental program not classified as personnel services or expenditure for a Capital Project. The following assumptions were used for the FY 2011 budget:
  - a) Departments were instructed to reduce operating expenditures by 2% using the FY 2010 Adopted Budget.
  - b) Projected increases (and decreases) are based on a department level decision-making process.
  - c) The departments are given a total departmental target budget and given complete flexibility over allocation in the various line items. The departments are expected to come in within the target budget. Expenditures associated with proposed “increments” to existing service levels (due to Council goals and budget initiatives) were added to the budget.
  - d) Inflationary factors for FY 2011 and FY 2012 for some of the utility costs, fuel and supplies were provided to departments to assist in calculating required line items.
3. Insurance - This category includes expenditures for property insurance and general liability insurance. Based on projections from our Insurance Broker, property will be going up by approximately 5% each of the Fiscal Years with general liability and auto rates to remain flat during the next two Fiscal Years. Any additional Increases in these line items will be due to increased number of vehicles or property changes.

### FY 2011 and FY 2012 Core Service Increases:

The City of Wasilla uses a zero budgeting process in preparing its Biennial Budget. First the departments build a budget based on meeting the services levels that the City is currently providing. Once that budget is built, the City investigates what new core services or core service improvements that are needed. These core service increment requests are then prioritized and selected based on funding available after the core budget has been funded.

The total cost of these core service increments will be \$140,866 in FY 2011 over FY 2010 Amended Budget and \$949,634 for FY 2012 over FY 2011. Because revenues are declining in FY 2010 and expected into FY 2011 and expenditures increasing, there are no additions to any core service in FY 2011 or FY 2012. Below explains what makes up the core service increases:

- 1) The total combined personnel wage and benefit increases for both Union represented and non-represented comprise \$810,279 increase in FY 2011 over FY 2010 Adjusted Budget and \$815,710 in FY 2012 over FY 2011.
- 2) With the direction of the Mayor, a 2% reduction from FY 2010 Adopted Operations Budget was asked for by departments. This equated to a (\$486,564) actual reduction in FY 2011 with a (\$502,594) reduction between FY 2011 and FY 2010 Amended Budget Operations. For FY 2012, operations increased slightly by \$132,219 over FY 2011.



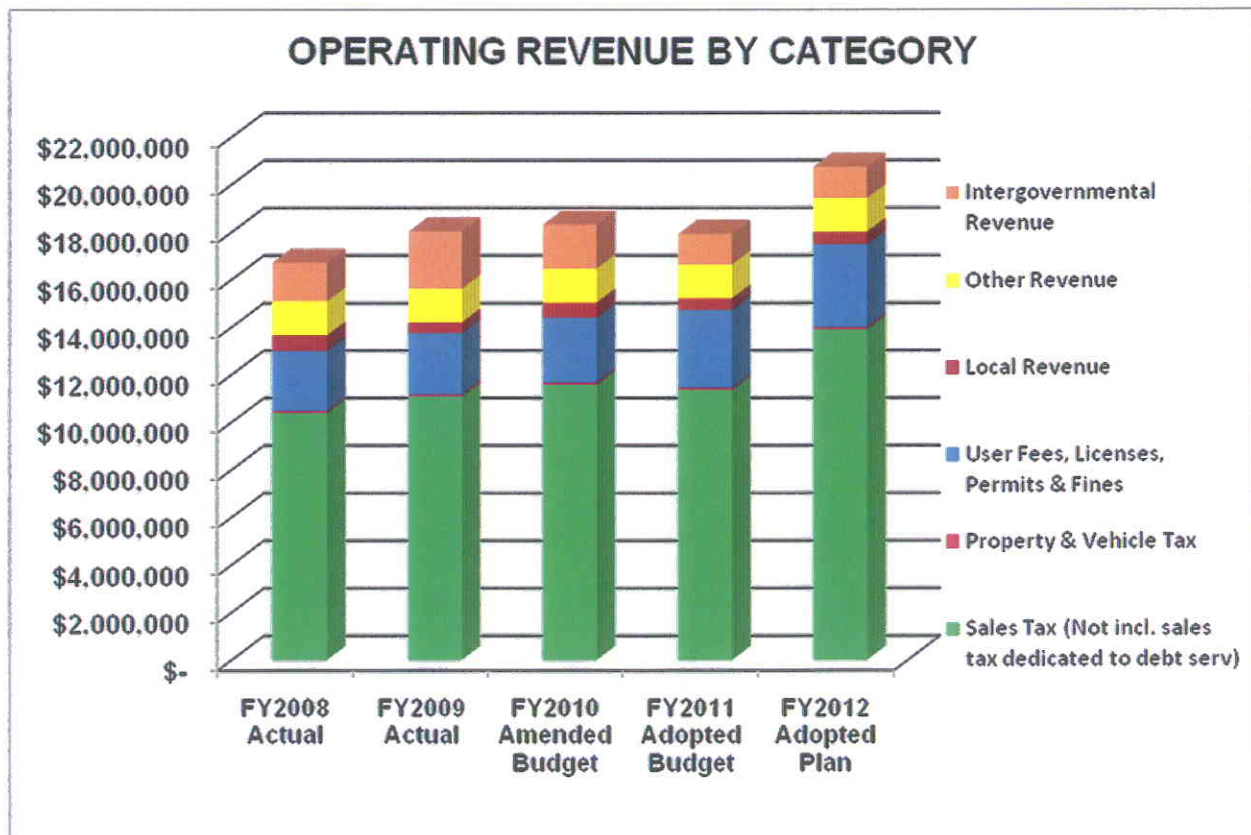
## OPERATING BUDGET SUMMARY

### OPERATING REVENUE

Total revenue for financing the Fiscal Year 2011 operating budget is \$17,930,280 and \$20,741,670 for FY 2012. The projected decrease in operating revenue for FY 2011 is (\$391,934 or 2.2%) and the projected increase in revenue for FY 2012 is \$2,811,390 or a 15.7% increase. As seen in the Operating Revenue by Category Graph and the Operating by Revenue tables on the following page, the main decrease in revenues for Fiscal Year 2011 is from intergovernmental revenue followed by sales tax. In FY 2012, the increase in sales tax is \$2,547,000. This increase is projected to occur only if it is required for the City to return the .5% to cover increased operational expenditures without reducing services as deemed necessary by City residents..

Sales Tax revenue is projected to decrease due to the national, state and local economic recession that has been experienced in FY 2010 and continuing into FY 2011. The City is optimistic this recession will turn positive in FY 2012. User Fees are projected to increase by \$545,606 in FY 2011 and increase by \$203,812 in FY 2012. These increases are primarily from increased utility fees in the Water and Sewer Enterprise Funds. The City of Wasilla continues to look at new ways to generate local revenue to offset the loss of intergovernmental revenue though economic development.

Please see the fund sections for the breakdown by category of revenues for each function. The fund sections will discuss the trends in revenues for each fund.

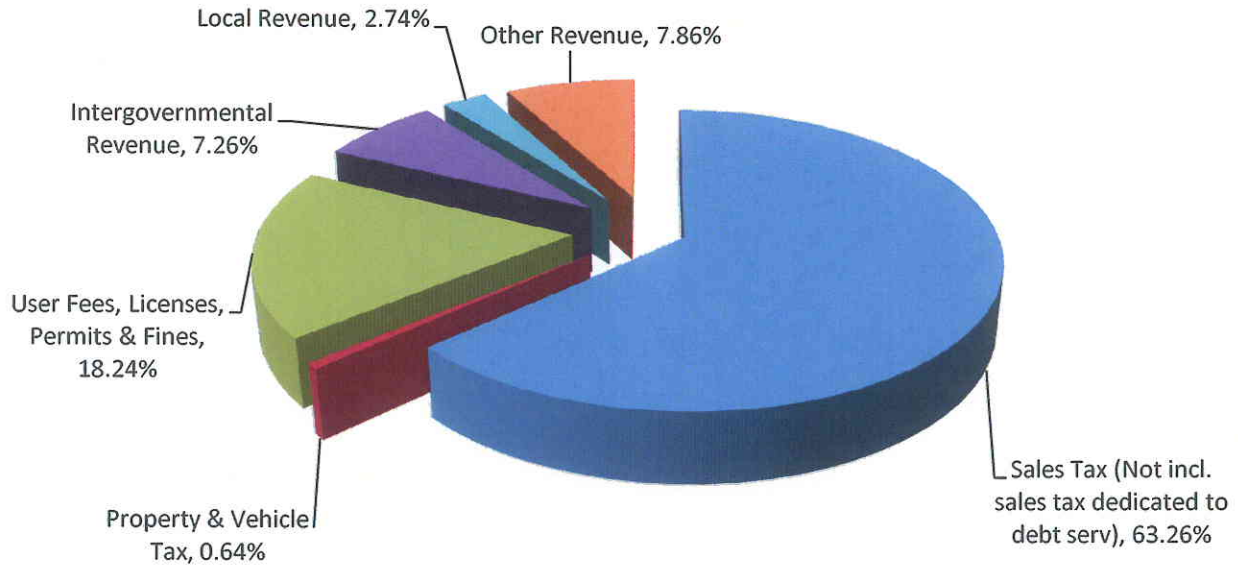


## OPERATING BUDGET SUMMARY

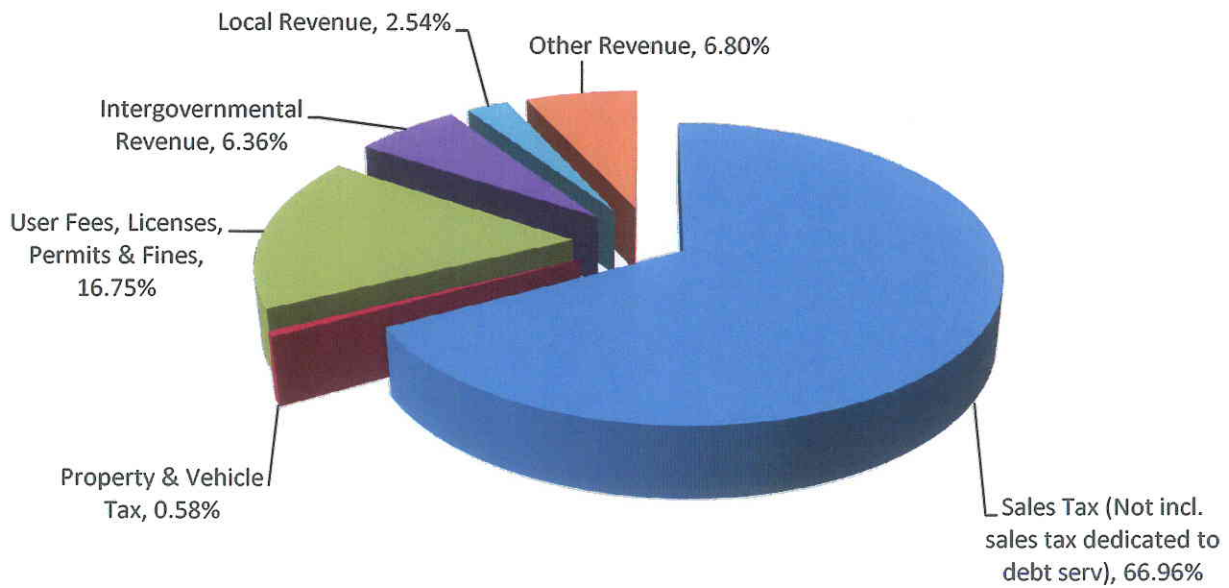
<b>Operating Revenue by Fund (not including transfers)</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>FY 2012 Adopted Plan</b>
General Fund	\$ 13,625,651	\$ 14,992,738	\$ 15,405,103	\$ 14,689,891	\$ 17,290,188
Library Fund	331,812	313,097	189,867	106,169	33,950
Youth Court Fund	155,394	159,838	136,580	73,800	152,800
Asset Forfeiture Fund	53,426	84,259	18,700	-	-
Technology Replacement Fund	8,672	1,202	1,900	-	-
Capital Reserve Fund	2,390	447	700	-	-
Cemetery Fund	17,396	9,446	9,900	11,000	11,000
Sewer Fund	748,922	749,503	717,291	1,156,173	1,241,270
Water Fund	926,204	899,933	860,853	1,214,527	1,299,742
Airport Fund	78,014	59,917	72,720	72,720	72,720
Curtis D. Menard Memorial Sports Center	778,574	764,419	908,600	606,000	640,000
	<u>\$ 16,726,455</u>	<u>\$ 18,034,799</u>	<u>\$ 18,322,214</u>	<u>\$ 17,930,280</u>	<u>\$ 20,741,670</u>

<b>Operating Revenue by Category (not including transfers)</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>FY 2012 Adopted Plan</b>
Sales Tax (Not incl. sales tax dedicated to deb	\$ 10,386,206	\$ 11,070,859	\$ 11,570,200	\$ 11,342,000	\$ 13,889,000
Property & Vehicle Tax	101,920	105,708	107,000	115,000	120,000
User Fees, Licenses, Permits & Fines	2,517,756	2,580,097	2,725,514	3,271,120	3,474,932
Intergovernmental Revenue	1,639,183	2,416,511	1,852,523	1,300,864	1,320,042
Local Revenue	658,588	451,084	639,980	491,150	527,550
Other Revenue	1,422,802	1,410,540	1,426,997	1,410,146	1,410,146
Total Operating Revenue (transfers not inc.)	<u>\$ 16,726,455</u>	<u>\$ 18,034,799</u>	<u>\$ 18,322,214</u>	<u>\$ 17,930,280</u>	<u>\$ 20,741,670</u>

**Operating Revenue by Category  
(All Funds)  
FY 2011**



**Operating Revenue by Category  
(All Funds)  
FY 2012**



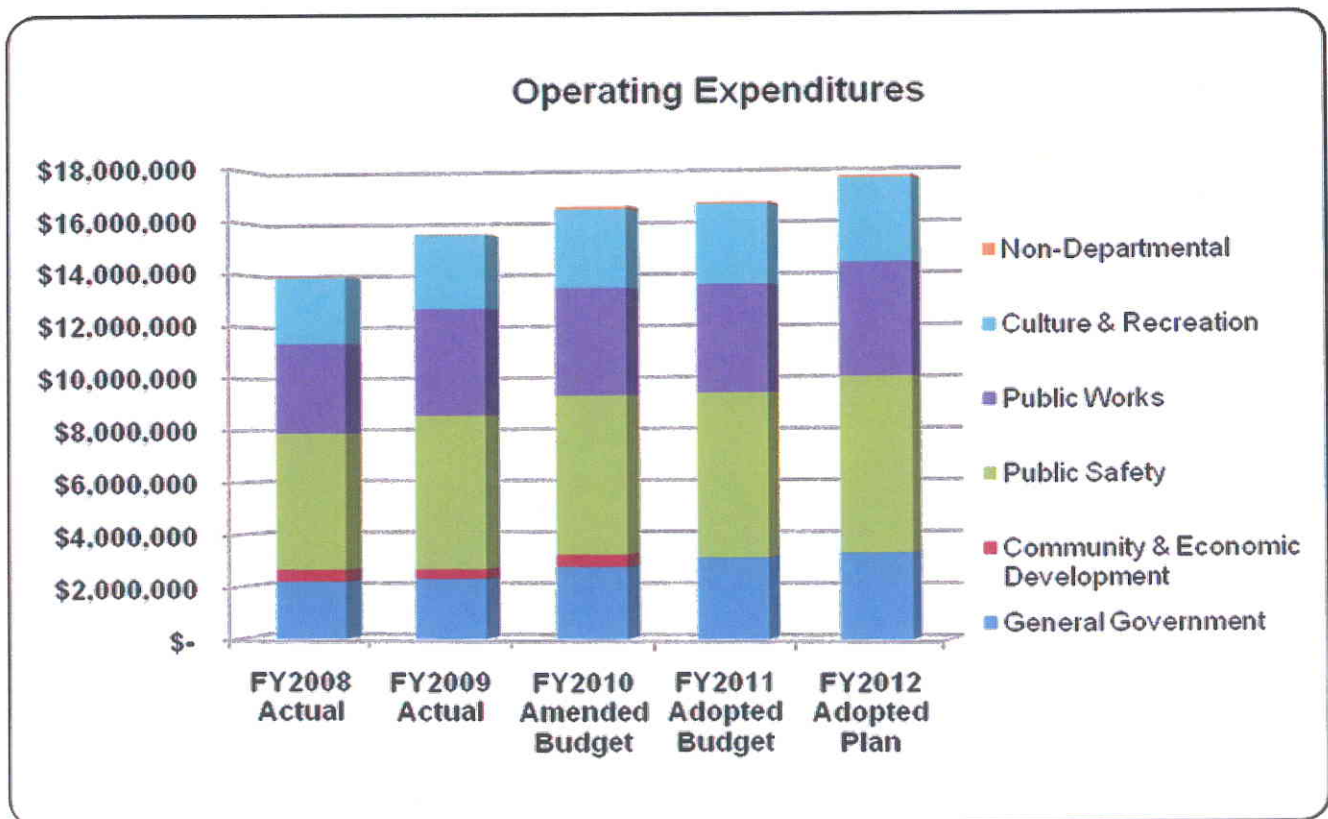
## OPERATING BUDGET SUMMARY

### OPERATING EXPENDITURES

The FY 2011 operating budget was balanced without the need for increases in any taxes. The total operating expenditures for FY 2011 (not including transfers or debt service) will be \$16,633,709, which is an increase of \$124,611 (.75%) over the FY 2010 Amended Budget. The total operating expenditures for FY 2012 (not including transfers or debt service) is projected to be \$17,581,638, an increase of \$947,929 (5.7%) over the FY 2011 budget.

As seen in the graph below and the expenditure tables on the next page, the largest increases in expenditures are in public safety (3.01%), general government (1.33%) and culture and recreation (1.59%) functions. Reasons for these increases in these areas are attributed to personnel and benefit costs associated with labor contracts. The community and economic development function has been removed in FY 2011 and will be reported in the General and Administrative Department of General Government. Public Works increased slightly by .59% in FY 2011 over FY 2010 Amended Budget. All three divisions have increased legal costs directly related to union negotiations.

Please see the fund sections for the breakdown by category of expenditures for each function. The fund sections will discuss the trends in expenditures for each fund.



## OPERATING BUDGET SUMMARY

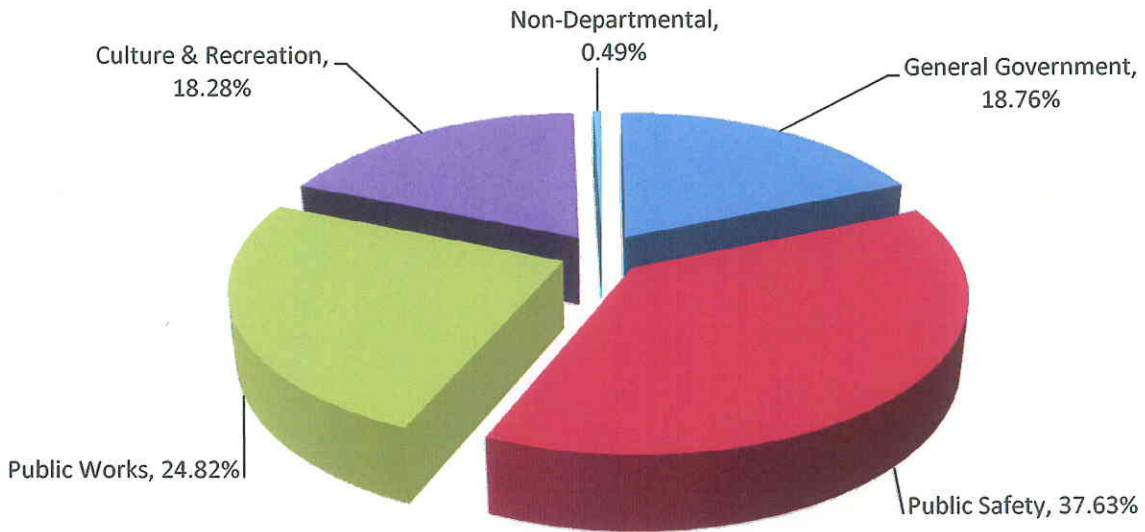
(Debt Service not included)

<b>Operating Expenditures by Fund (not including transfers)</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>FY 2012 Adopted Plan</b>
General Fund	10,297,293	11,330,698	12,195,099	12,348,484	13,070,127
Library Fund	769,323	858,386	896,333	878,020	934,299
Youth Court Fund	134,933	152,415	151,094	149,280	160,201
Asset Forfeiture Fund	55,773	79,489	18,000	-	-
Tech. Replacement Fund	132,944	21,672	92,833	92,597	92,597
Sewer Fund	676,962	1,026,131	865,626	932,411	984,117
Water Fund	676,027	767,807	812,745	789,878	834,033
Airport Fund	144,228	152,091	219,732	200,538	208,965
Curtis D. Menard					
Memorial Sports Center	989,825	1,079,048	1,257,636	1,242,501	1,297,299
Total Operating Expenditures	13,877,308	15,467,737	16,509,098	16,633,709	17,581,638

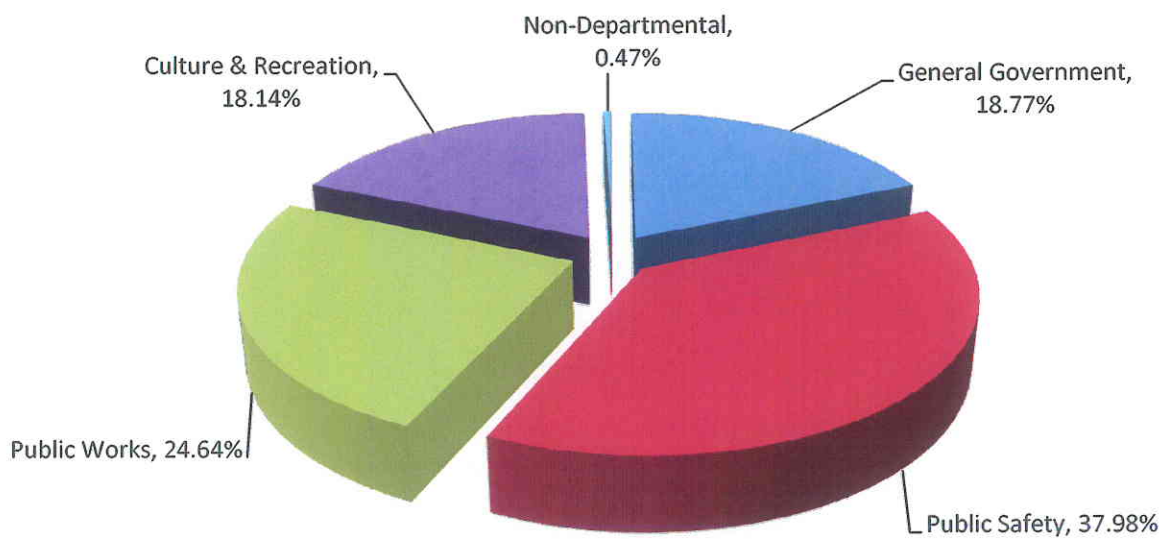
<b>Operating Expenditures by Function (not including transfers)</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY2010 Amended Budget</b>	<b>FY 2011 Adopted Budget</b>	<b>FY 2012 Adopted Plan</b>
General Government	2,203,765	2,303,027	2,753,734	3,121,213	3,300,178
Community & Economic Development	444,596	363,983	463,940	-	-
Public Safety	5,227,425	5,878,955	6,076,883	6,260,044	6,676,858
Public Works	3,445,061	4,091,551	4,104,619	4,128,998	4,332,605
Culture & Recreation	2,532,115	2,807,721	2,993,922	3,041,454	3,188,497
Non-Departmental	24,346	22,500	116,000	82,000	83,500
Total Operating Expenditures	13,877,308	15,467,737	16,509,098	16,633,709	17,581,638



**Operating Expenditure by Function  
(All Funds)  
FY 2011**



**Operating Expenditure by Function  
(All Funds)  
FY 2012**



**BUDGET SUMMARY  
ALL FUNDS  
For Fiscal Year 2011**

	General Fund	Special Revenue Funds	Debt Service Funds*	Capital Project Funds	Enterprise Funds	Permanent Funds	Total
<b>Estimated Unreserved Beginning Balance Available 07/01/2010</b>	\$ 5,037,541	\$ 441,626	\$ 617,578	\$ 1,718,827	\$ 4,501,423	\$ 204,055	\$ 12,521,050
<b>Sources</b>							
Sales Taxes	\$ 11,342,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,342,000
Vehicle Taxes	115,000	-	-	-	-	-	115,000
Licenses, Permits & Fines	234,600	-	-	-	-	-	234,600
Intergov. Revenues	1,158,395	142,469	-	-	5,618,381	-	6,919,245
User Fees & Charges	-	35,100	-	-	2,993,420	8,000	3,036,520
Local Revenues	479,750	2,400	2,000	3,000	56,000	3,000	546,150
Special Assessment Revenue	-	-	46,500	-	-	-	46,500
Other Revenues	1,360,146	-	-	-	-	-	1,360,146
Transfers In	15,650	895,900	426,544	229,000	750,000	-	2,317,094
<b>Total Sources</b>	\$ 14,705,541	\$ 1,075,869	\$ 475,044	\$ 232,000	\$ 9,417,801	\$ 11,000	\$ 25,917,255
<b>Total Available Funds</b>	\$ 19,743,082	\$ 1,517,495	\$ 1,092,622	\$ 1,950,827	\$ 13,919,224	\$ 215,055	\$ 38,438,305
<b>Uses</b>							
Council/Clerk	\$ 439,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,518
General Government	2,589,098	92,597	-	-	-	-	2,681,695
Comm. & Econ Dev.	-	-	-	-	-	-	-
Public Safety	6,110,764	149,280	-	-	-	-	6,260,044
Public Works	2,205,171	-	-	-	1,922,827	-	4,128,998
Culture & Recreation	920,933	878,020	-	-	1,242,501	-	3,041,454
Non-Departmental	82,000	-	-	-	-	-	82,000
Debt Service	-	-	432,298	-	2,437,550	-	2,869,848
Capital Outlay	-	-	-	939,000	5,788,908	-	6,727,908
Transfer To Other Funds	2,223,444	17,000	20,000	-	41,000	650	2,302,094
<b>Total Use of Funds</b>	\$ 14,571,928	\$ 1,136,897	\$ 452,298	\$ 939,000	\$ 11,432,786	\$ 650	\$ 28,533,559
<b>Estimated Fund Balance Available 6/30/2011</b>	\$ 5,171,154	\$ 380,598	\$ 640,324	\$ 1,011,827	\$ 2,486,438	\$ 214,405	\$ 9,904,746
<b>Change in Unreserved Fund Balance</b>	\$ 133,613	\$ (61,028)	\$ 22,746	\$ (707,000)	\$ (2,014,985)	\$ 10,350	\$ (2,616,304)

**BUDGET SUMMARY  
ALL FUNDS  
For Fiscal Year 2012**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Permanent Funds	Total
<b>Estimated Unreserved Beginning Balance Available 07/01/2011</b>	\$ 5,171,154	\$ 380,598	\$ 640,324	\$ 1,011,827	\$ 2,486,438	\$ 214,405	\$ 9,904,746
<b>Sources</b>							
Sales Taxes	\$ 13,889,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,889,000
Vehicle Taxes	120,000	-	-	-	-	-	120,000
Licenses, Permits & Fines	235,100	-	-	-	-	-	235,100
Intergov. Revenues	1,170,692	149,350	-	125,000	4,296,841	-	5,741,883
User Fees & Charges	-	35,100	-	-	3,196,732	8,000	3,239,832
Local Revenues	515,250	2,300	2,000	4,000	57,000	3,000	583,550
Special Assessment Revenue	-	-	51,500	-	-	-	51,500
Other Revenues	1,360,146	-	-	-	-	-	1,360,146
Transfers In	18,000	1,004,300	419,844	504,000	920,000	-	2,866,144
<b>Total Sources</b>	\$ 17,308,188	\$ 1,191,050	\$ 473,344	\$ 633,000	\$ 8,470,573	\$ 11,000	\$ 28,087,155
<b>Total Available Funds</b>	\$ 22,479,342	\$ 1,571,648	\$ 1,113,668	\$ 1,644,827	\$ 10,957,011	\$ 225,405	\$ 37,991,901
<b>Uses</b>							
Council/Clerk	\$ 389,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,090
General Government	2,818,491	92,597	-	-	-	-	2,911,088
Comm. & Econ Dev.	-	-	-	-	-	-	-
Public Safety	6,516,657	160,201	-	-	-	-	6,676,858
Public Works	2,305,490	-	-	-	2,027,115	-	4,332,605
Culture & Recreation	956,899	934,299	-	-	1,297,299	-	3,188,497
Non-Departmental	83,500	-	-	-	-	-	83,500
Debt Service	-	-	427,856	-	274,244	-	702,100
Capital Outlay	-	-	-	874,000	4,538,782	-	5,412,782
Transfer To Other Funds	2,770,144	17,000	20,000	-	41,000	3,000	2,851,144
<b>Total Use of Funds</b>	\$ 15,840,271	\$ 1,204,097	\$ 447,856	\$ 874,000	\$ 8,178,440	\$ 3,000	\$ 26,547,664
<b>Estimated Fund Balance Available 6/30/2012</b>	\$ 6,639,071	\$ 367,551	\$ 665,812	\$ 770,827	\$ 2,778,571	\$ 222,405	\$ 11,444,237
<b>Change in Unreserved Fund Balance</b>	\$ 1,467,917	\$ (13,047)	\$ 25,488	\$ (241,000)	\$ 292,133	\$ 8,000	\$ 1,539,491



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**FUND BALANCE SUMMARY  
ALL FUNDS  
FOR FISCAL YEAR 2011**

	Beginning Unreserved Fund Balance July 1, 2010	Revenues	Transfers In	Total Sources
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL OPERATING FUND</b>	\$ 5,037,541	\$ 14,689,891	\$ 15,650	\$ 14,705,541
<b>SPECIAL REVENUE FUNDS</b>				
Library Fund	157,000	106,169	720,400	826,569
Youth Court	82,881	73,800	-	73,800
Asset Forfeiture	13,054	-	-	-
Technology Replacement	188,566	-	125,500	125,500
Capital Reserve	125	-	-	-
Land Bank	-	-	50,000	50,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>441,626</b>	<b>179,969</b>	<b>895,900</b>	<b>1,075,869</b>
<b>DEBT SERVICE FUNDS</b>				
General Obligation	45,915	-	426,544	426,544
Sewer Special Assessment	137,313	4,000	-	4,000
Water Special Assessment	129,375	11,000	-	11,000
Paving Special Assessment	252,895	33,500	-	33,500
Gas Special Assessment	-	-	-	-
Bond Guarantee	52,080	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>617,578</b>	<b>48,500</b>	<b>426,544</b>	<b>475,044</b>
<b>CAPITAL FUNDS</b>				
Capital Fund	1,050,506	3,000	-	3,000
Vehicle	467,859	-	229,000	229,000
Right of Way	30,631	-	-	-
Road Fund	169,831	-	-	-
<b>TOTAL CAPITAL FUNDS</b>	<b>1,718,827</b>	<b>3,000</b>	<b>229,000</b>	<b>232,000</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>7,815,572</b>	<b>14,921,360</b>	<b>1,567,094</b>	<b>16,488,454</b>
<b>PERMANENT FUNDS</b>				
Cemetery	204,055	11,000	-	11,000
<b>TOTAL PERMANENT FUNDS</b>	<b>204,055</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>
<b>PROPRIETARY FUNDS</b>				
<b>ENTERPRISE</b>				
Sewer	786,364	1,156,173	-	1,156,173
Water	890,937	2,447,381	20,000	2,467,381
Airport	136,602	4,458,247	80,000	4,538,247
Curtis D. Menard Memorial Sports Center	2,687,520	606,000	650,000	1,256,000
<b>TOTAL PROPRIETARY FUNDS</b>	<b>4,501,423</b>	<b>8,667,801</b>	<b>750,000</b>	<b>9,417,801</b>
<b>TOTAL</b>	<b>\$ 12,521,050</b>	<b>\$ 23,600,161</b>	<b>\$ 2,317,094</b>	<b>\$ 25,917,255</b>

**FUND BALANCE SUMMARY  
ALL FUNDS  
FOR FISCAL YEAR 2011**

Operating Expenditures	Capital Outlays*	Transfers Out	Debt Service	Total Uses	Ending Unreserved Fund Balance June 30, 2011	Change In Fund Balance	% Change
\$ 12,348,484	\$ -	\$ 2,223,444	\$ -	\$ 14,571,928	\$ 5,171,154	\$ 133,613	2.65%
878,020	-	17,000	-	895,020	88,549	(68,451)	-43.60%
149,280	-	-	-	149,280	7,401	(75,480)	-91.07%
-	-	-	-	-	13,054	-	0.00%
92,597	-	-	-	92,597	221,469	32,903	17.45%
-	-	-	-	-	125	-	0.00%
-	-	-	-	-	50,000	50,000	100.00%
<u>1,119,897</u>	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>1,136,897</u>	<u>380,598</u>	<u>(61,028)</u>	<u>-13.82%</u>
-	-	-	426,544	426,544	45,915	-	0.00%
-	-	-	-	-	141,313	4,000	2.91%
-	-	20,000	5,754	25,754	114,621	(14,754)	-11.40%
-	-	-	-	-	286,395	33,500	13.25%
-	-	-	-	-	-	-	0.00%
-	-	-	-	-	52,080	-	0.00%
<u>-</u>	<u>-</u>	<u>20,000</u>	<u>432,298</u>	<u>452,298</u>	<u>640,324</u>	<u>22,746</u>	<u>3.68%</u>
-	565,000	-	-	565,000	488,506	(562,000)	-53.50%
-	229,000	-	-	229,000	467,859	-	0.00%
-	-	-	-	-	30,631	-	0.00%
-	145,000	-	-	145,000	24,831	(145,000)	-85.38%
<u>-</u>	<u>939,000</u>	<u>-</u>	<u>-</u>	<u>939,000</u>	<u>1,011,827</u>	<u>(707,000)</u>	<u>-41.13%</u>
<b>13,468,381</b>	<b>939,000</b>	<b>2,260,444</b>	<b>432,298</b>	<b>17,100,123</b>	<b>7,203,903</b>	<b>(611,669)</b>	<b>-7.83%</b>
-	-	650	-	650	214,405	10,350	5.07%
<u>-</u>	<u>-</u>	<u>650</u>	<u>-</u>	<u>650</u>	<u>214,405</u>	<u>10,350</u>	<u>5.07%</u>
932,411	72,500	16,500	20,645	1,042,056	900,481	114,117	14.51%
789,878	1,270,354	14,500	345,061	2,419,793	938,525	47,588	5.34%
200,538	4,421,054	500	-	4,622,092	52,757	(83,845)	-61.38%
1,242,501	25,000	9,500	2,071,844	3,348,845	594,675	(2,092,845)	-77.87%
<u>3,165,328</u>	<u>5,788,908</u>	<u>41,000</u>	<u>2,437,550</u>	<u>11,432,786</u>	<u>2,486,438</u>	<u>(2,014,985)</u>	<u>-44.76%</u>
<b>\$ 16,633,709</b>	<b>\$ 6,727,908</b>	<b>\$ 2,302,094</b>	<b>\$ 2,869,848</b>	<b>\$ 28,533,559</b>	<b>\$ 9,904,746</b>	<b>\$ (2,616,304)</b>	<b>-20.90%</b>

**FUND BALANCE SUMMARY  
ALL FUNDS  
FOR FISCAL YEAR 2012**

	Beginning Unreserved Fund Balance July 1, 2011	Revenues	Transfers In	Total Sources
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL OPERATING FUND</b>	5,171,154	17,290,188	18,000	17,308,188
<b>SPECIAL REVENUE FUNDS</b>				
Library Fund	88,549	33,950	828,800	862,750
Youth Court	7,401	152,800	-	152,800
Asset Forfeiture	13,054	-	-	-
Technology Replacement	221,469	-	125,500	125,500
Capital Reserve	125	-	-	-
Land Bank	50,000	-	50,000	50,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>380,598</b>	<b>186,750</b>	<b>1,004,300</b>	<b>1,191,050</b>
<b>DEBT SERVICE FUNDS</b>				
General Obligation	45,915	-	419,844	419,844
Sewer Special Assessment	141,313	4,000	-	4,000
Water Special Assessment	114,621	11,000	-	11,000
Paving Special Assessment	286,395	38,500	-	38,500
Bond Guarantee	52,080	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>640,324</b>	<b>53,500</b>	<b>419,844</b>	<b>473,344</b>
<b>CAPITAL FUNDS</b>				
Capital Fund	488,506	129,000	-	129,000
Vehicle	467,859	-	229,000	229,000
Right of Way	30,631	-	-	-
Road Fund	24,831	-	275,000	275,000
<b>TOTAL CAPITAL FUNDS</b>	<b>1,011,827</b>	<b>129,000</b>	<b>504,000</b>	<b>633,000</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>7,203,903</b>	<b>17,659,438</b>	<b>1,946,144</b>	<b>19,605,582</b>
<b>PERMANENT FUNDS</b>				
Cemetery	214,405	11,000	-	11,000
<b>TOTAL PERMANENT FUNDS</b>	<b>214,405</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>
<b>PROPRIETARY FUNDS</b>				
<b>ENTERPRISE</b>				
Sewer	900,481	3,512,420	-	3,512,420
Water	938,525	1,299,742	20,000	1,319,742
Airport	52,757	2,098,411	200,000	2,298,411
Multi-Use Sports Complex	594,675	640,000	700,000	1,340,000
<b>TOTAL PROPRIETARY FUNDS</b>	<b>2,486,438</b>	<b>7,550,573</b>	<b>920,000</b>	<b>8,470,573</b>
<b>TOTAL</b>	<b>9,904,746</b>	<b>25,221,011</b>	<b>2,866,144</b>	<b>28,087,155</b>

**FUND BALANCE SUMMARY  
ALL FUNDS  
FOR FISCAL YEAR 2012**

Operating Expenditures	Capital Outlays	Transfers Out	Debt Service	Total Uses	Ending Unreserved Fund Balance June 30, 2012	Change In Fund Balance	% Change
13,070,127	-	2,770,144	-	15,840,271	6,639,071	1,467,917	28.39%
934,299	-	17,000	-	951,299	-	(88,549)	-100.00%
160,201	-	-	-	160,201	-	(7,401)	-100.00%
-	-	-	-	-	13,054	-	0.00%
92,597	-	-	-	92,597	254,372	32,903	14.86%
-	-	-	-	-	125	-	0.00%
-	-	-	-	-	100,000	50,000	100.00%
<b>1,187,097</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>1,204,097</b>	<b>367,551</b>	<b>(13,047)</b>	<b>-3.43%</b>
-	-	-	419,844	419,844	45,915	-	0.00%
-	-	-	-	-	145,313	4,000	2.83%
-	-	20,000	8,012	28,012	97,609	(17,012)	-14.84%
-	-	-	-	-	324,895	38,500	13.44%
-	-	-	-	-	52,080	-	0.00%
<b>-</b>	<b>-</b>	<b>20,000</b>	<b>427,856</b>	<b>447,856</b>	<b>665,812</b>	<b>25,488</b>	<b>3.98%</b>
-	370,000	-	-	370,000	247,506	(241,000)	-49.33%
-	229,000	-	-	229,000	467,859	-	0.00%
-	-	-	-	-	30,631	-	0.00%
-	275,000	-	-	275,000	24,831	-	0.00%
<b>-</b>	<b>874,000</b>	<b>-</b>	<b>-</b>	<b>874,000</b>	<b>770,827</b>	<b>(241,000)</b>	<b>-23.82%</b>
<b>14,257,224</b>	<b>874,000</b>	<b>2,807,144</b>	<b>427,856</b>	<b>18,366,224</b>	<b>8,443,261</b>	<b>1,239,358</b>	<b>17.20%</b>
-	-	3,000	-	3,000	222,405	8,000	3.73%
<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>222,405</b>	<b>8,000</b>	<b>3.73%</b>
984,117	2,373,650	16,500	20,386	3,394,653	1,018,248	117,767	13.08%
834,033	37,500	14,500	253,858	1,139,891	1,118,376	179,851	19.16%
208,965	2,077,632	500	-	2,287,097	64,071	11,314	21.45%
1,297,299	50,000	9,500	-	1,356,799	577,876	(16,799)	-2.82%
<b>3,324,414</b>	<b>4,538,782</b>	<b>41,000</b>	<b>274,244</b>	<b>8,178,440</b>	<b>2,778,571</b>	<b>292,133</b>	<b>11.75%</b>
<b>17,581,638</b>	<b>5,412,782</b>	<b>2,851,144</b>	<b>702,100</b>	<b>26,547,664</b>	<b>11,444,237</b>	<b>1,539,491</b>	<b>15.54%</b>

City of Wasilla  
Schedule of Transfers  
FY2011 Budget

		TRANSFERS IN													
Fund Number	Fund	Transfers Out	General Fund			Special Revenue Funds			Enterprise Funds:			Capital Project Funds:	Debt Service Funds:	Transfers IN(-) Transfers OUT	
			001	210	280	Library Fund 210	Technology Replacement Fund 260	Land Bank Fund 280	Water Fund 320	Airport Fund 330	Curtis Menard Memorial Sports Center 340				Vehicle Fund 120
001	General Fund	\$ 2,223,444	\$ 720,400	\$ 92,500	\$ 50,000										
210	Special Revenue Funds: Library Fund	17,000		17,000											
410	Permenent Funds: Cemetery Fund	650	650												
310	Enterprise Funds: Sewer Fund	16,500		1,500											
320	Water Fund	14,500		4,500											
330	Airport Fund	500		500											
340	Multi-Use Sports Complex	9,500		9,500											
510	Debt Service Funds: Water 78-1 Debt Service	20,000						20,000							
		\$ 2,302,094	\$ 720,400	\$ 125,500	\$ 50,000	\$ 20,000	\$ 80,000	\$ 650,000	\$ 229,000	\$ 426,544					



FY2011 Proposed Budget Transfers:

Transfers To (Expenditures)										Transfers From (Revenue)			
fund	dept	div	el	obj	description	amount	fund	dept	div	el	obj	description	amount
410	4560	456	99	01	Interfund Transfers / General Fund	650	001	0	391	10	41	Transfers / Cemetery Fund	650
001	4224	420	99	12	Interfund Transfers / Vehicle Fund	7,000							
001	4230	420	99	12	Interfund Transfers / Vehicle Fund	127,000							
001	4233	420	99	12	Interfund Transfers / Vehicle Fund	5,000							
001	4260	420	99	12	Interfund Transfers / Vehicle Fund	5,000							
001	4310	431	99	12	Interfund Transfers / Vehicle Fund	5,000							
001	4320	432	99	12	Interfund Transfers / Vehicle Fund	40,000							
001	4330	433	99	12	Interfund Transfers / Vehicle Fund	5,000							
001	4520	452	99	12	Interfund Transfers / Vehicle Fund	10,000	120	0	391	10	01	Transfers / Transfer - Op Fund	204,000
310	4390	435	99	12	Interfund Transfers / Vehicle Fund	15,000	120	0	391	10	32	Transfers / Water Utility Fund	10,000
320	4390	436	99	12	Interfund Transfers / Vehicle Fund	10,000	120	0	391	10	31	Transfers / Sewer Utility Fund	15,000
001	4890	499	99	21	Interfund Transfers / Library Fund	720,400	210	0	391	10	01	Transfers / Transfer - Op Fund	720,400
001	4130	413	99	26	Interfund Transfers / Technology Re	1,500							
001	4110	411	99	26	Interfund Transfers / Technology Re	2,000							
001	4230	420	99	26	Interfund Transfers / Technology Re	7,750							
001	4112	411	99	26	Interfund Transfers / Technology Re	500							
001	4115	411	99	26	Interfund Transfers / Technology Re	500							
001	4134	414	99	26	Interfund Transfers / Technology Re	1,000							
001	4136	414	99	26	Interfund Transfers / Technology Re	1,000							
001	4138	414	99	26	Interfund Transfers / Technology Re	1,500							
001	4150	415	99	26	Interfund Transfers / Technology Re	7,000							
001	4192	416	99	26	Interfund Transfers / Technology Re	24,000							
001	4210	420	99	26	Interfund Transfers / Technology Re	8,000							
001	4222	420	99	26	Interfund Transfers / Technology Re	500							
001	4224	420	99	26	Interfund Transfers / Technology Re	3,000							
001	4233	420	99	26	Interfund Transfers / Technology Re	1,000							
001	4240	420	99	26	Interfund Transfers / Technology Re	24,750							
001	4310	431	99	26	Interfund Transfers / Technology Re	3,500							
001	4320	432	99	26	Interfund Transfers / Technology Re	1,000							
001	4330	433	99	26	Interfund Transfers / Technology Re	1,000							
001	4510	451	99	26	Interfund Transfers / Technology Re	2,000							
001	4520	452	99	26	Interfund Transfers / Technology Re	1,000							
210	4550	455	99	26	Interfund Transfers / Technology Re	17,000	260	0	391	10	01	Transfers / Transfer - Op Fund	92,500
310	4390	435	99	26	Interfund Transfers / Technology Re	1,500	260	0	391	10	21	Transfers / Library Fund	17,000
320	4390	436	99	26	Interfund Transfers / Technology Re	4,500	260	0	391	10	31	Transfers / Sewer Utility Fund	1,500
330	4370	437	99	26	Interfund Transfers / Technology Re	4,500	260	0	391	10	32	Transfers / Water Utility Fund	4,500
340	4530	453	99	26	Interfund Transfers / Technology Re	500	260	0	391	10	33	Transfers / Airport Fund	500
001	4990	499	99	26	Interfund Transfers / Technology Re	9,500	260	0	391	10	34	Transfers / Oper. Transfer MUSC	9,500
510	4773	472	99	28	Interfund Transfers / Land Bank Fund	50,000	260	0	391	10	01	Transfers / Transfer - Op Fund	50,000
001	4990	499	99	32	Interfund Transfers / Water Utility	20,000	320	0	391	10	51	Transfers / Spec. Assmt - Water	20,000
001	4990	499	99	33	Interfund Transfers / Airport Fund	80,000	330	0	391	10	01	Transfers / Transfer - Op Fund	80,000
001	4990	499	99	34	Interfund Transfers / CMMSC Fund	650,000	340	0	391	10	01	Transfers / Transfer - Op Fund	650,000
001	4990	499	99	57	Interfund Transfers / GO Debt Fund	426,544	570	0	391	10	01	Transfers / Transfer - Op Fund	426,544

2,302,094.00
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fund	amount
001	2,223,444.00
120	17,000.00
210	16,500.00
260	14,500.00
280	500.00
320	9,500.00
330	650.00
340	20,000.00
570	20,000.00
2,302,094.00	

fund	amount
001	650.00
210	229,000.00
310	720,400.00
320	125,500.00
330	50,000.00
340	20,000.00
410	80,000.00
510	650,000.00
570	426,544.00
2,302,094.00	



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