

Capital Project Funds

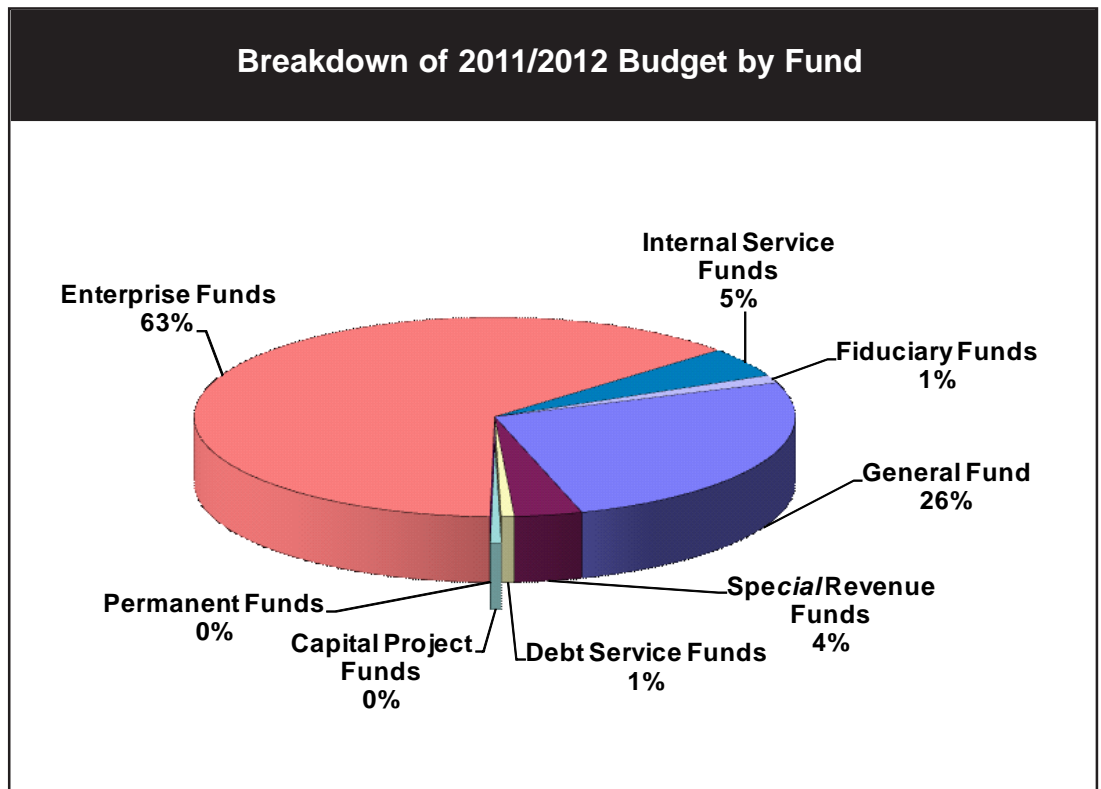
| TOPIC | PAGE |
|---------------------------------|-------------|
| Capital Project Funds | 162 |
| Capital Project Fund | 163 |
| L.I.D. Construction Fund | 164 |
| Building Replacement Fund | 165 |

Capital Project Funds

Capital Project Funds

Capital Projects Funds account for the acquisition or development of capital facilities except those financed by proprietary or similar trust funds. Their major sources of revenue are from real estate excise taxes, general and special assessment bond issues, grants from other agencies, and contributions from other funds. Capital Project Funds include:

- ◆ Capital Project Fund
- ◆ The Local Improvement District Construction Fund
- ◆ Building Replacement Fund



Revenue Summary

| FUND SUMMARY | | Capital Project Fund | | | | | | | |
|--|-----------------------------|------------------------------|------------------|--------------------|------------------|---------------|------------------|---------------|------------------|
| Capital Projects Fund Title | Department Head Responsible | Total Revenues | Actual | Budget | Budget | Percent | Budget | Percent | 2011-2012 |
| Capital Projects Fund | Dave Campbell | By Source | 2009 | 2010 | 2011 | Variance | 2012 | Variance | Budget |
| Beginning Fund Balance | \$457,500 | Taxes | \$898,780 | \$750,000 | \$170,000 | -77.3% | \$170,000 | 0.0% | \$340,000 |
| 2011/2012 Estimated Revenue | \$418,800 | Licenses & Permits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Beginning Cash Required for Operations | \$320,200 | Intergovernmental | \$3,940 | \$3,000 | \$2,800 | -6.7% | \$3,000 | 7.1% | \$5,800 |
| Total 2011/2012 Revenue | \$739,000 | Charges for Services | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| 2011/2012 Estimated Expenditures | \$739,000 | Fines & Forfeits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Contribution to Ending Fund Balance | \$0 | Miscellaneous | \$47,420 | \$40,000 | \$37,000 | -7.5% | \$36,000 | -2.7% | \$73,000 |
| Total 2011/2012 Expenditures | \$739,000 | Non-Revenues | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Estimated Ending Fund Balance | \$137,300 | Other Financing Sources | \$17,600 | \$150,000 | \$0 | -100.0% | \$0 | 0.0% | \$0 |
| | | Beg Resources Req to Balance | \$0 | \$174,000 | \$320,200 | 84.0% | \$0 | -100.0% | \$320,200 |
| | | TOTAL REVENUES | \$967,740 | \$1,117,000 | \$530,000 | -52.6% | \$209,000 | -60.6% | \$739,000 |

Expenditure Summary

| Capital Project Fund | | | | | | | |
|---------------------------|------------------|--------------------|------------------|---------------|------------------|---------------|------------------|
| Total Expenditures | Actual | Budget | Budget | Percent | Budget | Percent | 2011-2012 |
| By Object | 2009 | 2010 | 2011 | Variance | 2012 | Variance | Budget |
| Cont to End Fund Balance | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Salaries & Wages | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Personnel Benefits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Supplies | \$21,150 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Other Services & Charges | \$24,700 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Intergovernmental | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Capital Outlay | \$818,140 | \$1,117,000 | \$530,000 | -52.6% | \$209,000 | -60.6% | \$739,000 |
| Debt Service | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| TOTAL EXPENDITURES | \$863,990 | \$1,117,000 | \$530,000 | -52.6% | \$209,000 | -60.6% | \$739,000 |

Program Descriptions - Initiatives - Performance Measures

The **Capital Project Fund** is used to fund a variety of capital-natured projects for the City. Its primary revenue source is real estate excise tax.

TOTAL FOR ALL PROGRAMS \$739,000

2011/2012 Budget _____
Capital Project Funds

Revenue Summary

| FUND SUMMARY | | L.I.D. Construction Fund | | | | | | | |
|--|-----------------------------|------------------------------|------------|------------------|------------------|-------------|------------------|-------------|------------------|
| Capital Projects Fund Title | Department Head Responsible | Total Revenues | Actual | Budget | Budget | Percent | Budget | Percent | 2011-2012 |
| L.I.D. Construction Fund | Jeff Cameron | By Source | 2009 | 2010 | 2011 | Variance | 2012 | Variance | Budget |
| Beginning Fund Balance | \$0 | Taxes | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| 2011/2012 Estimated Revenue | \$700,000 | Licenses & Permits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Beginning Cash Required for Operations | \$0 | Intergovernmental | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Total 2011/2012 Revenue | \$700,000 | Charges for Services | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| 2011/2012 Estimated Expenditures | \$700,000 | Fines & Forfeits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Contribution to Ending Fund Balance | \$0 | Miscellaneous | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Total 2011/2012 Expenditures | \$700,000 | Non-Revenues | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Estimated Ending Fund Balance | \$0 | Other Financing Sources | \$0 | \$350,000 | \$350,000 | 0.0% | \$350,000 | 0.0% | \$700,000 |
| | | Beg Resources Req to Balance | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| | | TOTAL REVENUES | \$0 | \$350,000 | \$350,000 | 0.0% | \$350,000 | 0.0% | \$700,000 |

Expenditure Summary

| L.I.D. Construction Fund | | | | | | | |
|---------------------------|------------|------------------|------------------|-------------|------------------|-------------|------------------|
| Total Expenditures | Actual | Budget | Budget | Percent | Budget | Percent | 2011-2012 |
| By Object | 2009 | 2010 | 2011 | Variance | 2012 | Variance | Budget |
| Cont to End Fund Balance | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Salaries & Wages | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Personnel Benefits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Supplies | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Other Services & Charges | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Intergovernmental | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Capital Outlay | \$0 | \$350,000 | \$350,000 | 0.0% | \$350,000 | 0.0% | \$700,000 |
| Debt Service | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| TOTAL EXPENDITURES | \$0 | \$350,000 | \$350,000 | 0.0% | \$350,000 | 0.0% | \$700,000 |

Program Descriptions - Initiatives - Performance Measures

The Local Improvement District (LID) Construction Fund is used to account for LID construction costs in providing special benefits to a particular area of the city.

TOTAL FOR ALL PROGRAMS \$700,000

Revenue Summary

| FUND SUMMARY | | Building Replacement Fund | | | | | | | |
|--|---|------------------------------|----------------|-----------------|----------------|---------------------|----------------|---------------------|---------------------|
| Capital Projects Fund Title Building Replacement Fund | Department Head Responsible Bob Gregory | Total Revenues By Source | Actual 2009 | Budget 2010 | Budget 2011 | Percent Variance | Budget 2012 | Percent Variance | 2011-2012 Budget |
| Beginning Fund Balance | \$457,500 | Taxes | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| 2011/2012 Estimated Revenue | \$5,000 | Licenses & Permits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Beginning Cash Required for Operations | \$0 | Intergovernmental | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Total 2011/2012 Revenue | \$5,000 | Charges for Services | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| 2011/2012 Estimated Expenditures | \$0 | Fines & Forfeits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Contribution to Ending Fund Balance | \$5,000 | Miscellaneous | \$2,960 | \$10,000 | \$2,500 | -75.0% | \$2,500 | 0.0% | \$5,000 |
| Total 2011/2012 Expenditures | \$0 | Non-Revenues | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Estimated Ending Fund Balance | \$462,500 | Other Financing Sources | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| | | Beg Resources Req to Balance | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| | | TOTAL REVENUES | \$2,960 | \$10,000 | \$2,500 | -75.0% | \$2,500 | 0.0% | \$5,000 |

Expenditure Summary

| Building Replacement Fund | | | | | | | |
|---------------------------------|----------------|-----------------|----------------|---------------------|----------------|---------------------|---------------------|
| Total Expenditures By Object | Actual 2009 | Budget 2010 | Budget 2011 | Percent Variance | Budget 2012 | Percent Variance | 2011-2012 Budget |
| Cont to End Fund Balance | \$0 | \$10,000 | \$2,500 | -75.0% | \$2,500 | 0.0% | \$5,000 |
| Salaries & Wages | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Personnel Benefits | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Supplies | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Other Services & Charges | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Intergovernmental | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Debt Service | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 | 0.0% | \$0 | 0.0% | \$0 |
| TOTAL EXPENDITURES | \$0 | \$10,000 | \$2,500 | -75.0% | \$2,500 | 0.0% | \$5,000 |

Program Descriptions - Initiatives - Performance Measures

The **Building Replacement Fund** was created in 1997 to repair, replace, and renovate or modernize City-owned buildings.

TOTAL FOR ALL PROGRAMS \$5,000

